



सीमा शुल्क आयुक्त का कार्यालय, एनएस-III
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-III
केंद्रीकृत अधिनिर्णयन प्रकोष्ठ, जवाहरलाल नेहरू सीमा शुल्क भवन
CENTRALIZED ADJUDICATION CELL, JAWAHARLAL NEHRU CUSTOM HOUSE,
न्हावा शेवा, तालुका-उरण, जिला- रायगढ़, महाराष्ट्र -400 707
NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707

File No: S/10-190/2023-24/Commr./NS-I/CAC/JNCH

Date : 17.10.2025

SCN No: 2124/2023-24/Commr./NS-I/Gr.IIG/CAC/JNCH dated 22.12.2023

DIN : 0251078NX0000510735

आदेश की तिथि : 17.10.2025

Date of Order

जारी किए जाने की तिथि : 17.10.2025

Date of Issue

आदेश सं. : 235/2025-26/आयुक्त/एनएस-III/ सीएसी/जेएनसीएच
Order No. : 235/2025-26 /Commr./NS-III /CAC/JNCH

पारितकर्ता : श्री विजय रिशी
Passed by : SH. VIJAY RISI
आयुक्त, सीमाशुल्क (एनएस-3), जेएनसीएच, न्हावा शेवा
: Commissioner of Customs (NS-III), JNCH, Nhava Sheva

पक्षकार (पार्टी)/ नोटिसी का नाम : ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐
Name of Party/ Noticee : M/s. Gopal Exim and others

मूलआदेश

ORDER-IN-ORIGINAL

1. इस आदेश की मूल प्रति की प्रतिलिपि जिस व्यक्तिको जारी की जाती है, उसके उपयोग के लिए निःशुल्क दी जाती है।

The copy of this order in original is granted free of charge for the use of the person to whom it is issued.

2. इस आदेश से व्यथित कोई भी व्यक्ति सीमाशुल्क अधिनियम १९६२ की धारा १२९(ए) (के तहत इस आदेश के विरुद्ध सी ई एस टी ए टी, पश्चिमी प्रादेशिक न्यायपीठ (वेस्ट रीज़नल बेंच, ३४, पी.डी.मेलोरोड, मस्जिद (पूर्व), मुंबई- ४०० ००९ को अपील कर सकता है, जो उक्त अधिकरण के सहायक रजिस्ट्रार को संबोधित होगी।

Any Person aggrieved by this order can file an Appeal against this order to CESTAT, West Regional Bench, 34, P D Mello Road, Masjid (East), Mumbai - 400009 addressed

to the Assistant Registrar of the said Tribunal under Section 129 A of the Customs Act, 1962.

3. अपील दाखिल करने संबंधी मुख्य मुद्दे:-

Main points in relation to filing an appeal:-

फार्म Form	:	फार्म न.सीए ३, चार प्रतियों में तथा उस आदेश की चार प्रतियाँ, जिसके खिलाफ अपील की गयी है (इन चार प्रतियों में से कमसे कम एक प्रति प्रमाणित होनी चाहिए) Form No. CA3 in quadruplicate and four copies of the order appealed against (at least one of which should be certified copy)
समय सीमा Time Limit	:	इस आदेश की सूचना की तारीख से ३ महीने के भीतर Within 3 months from the date of communication of this order.
फीस Fee	:	(क) एक हजार रुपये-जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्तिकी रकम ५ लाख रुपये या उस से कम है। (a) Rs. One Thousand - Where amount of duty & interest demanded & penalty imposed is Rs. 5 Lakh or less. (ख) पाँच हजार रुपये- जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्तिकी रकम ५ लाख रुपये से अधिक परंतु ५० लाख रुपये से कम है। (b) Rs. Five Thousand - Where amount of duty & interest demanded & penalty imposed is more than Rs. 5 Lakh but not exceeding Rs. 50 lakh (ग) दस हजार रुपये-जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्तिकी रकम ५० लाख रुपये से अधिक है। (c) Rs. Ten Thousand - Where amount of duty & interest demanded & penalty imposed is more than Rs. 50 Lakh.
भुगतान की रीति Mode of Payment	:	क्रॉस बैंक ड्राफ्ट, जो राष्ट्रीयकृत बैंक द्वारा सहायक रजिस्ट्रार, सी ई एस टी ए टी, मुंबई के पक्ष में जारी किया गया हो तथा मुंबई में देय हो। A crossed Bank draft, in favour of the Asstt. Registrar, CESTAT, Mumbai payable at Mumbai from a nationalized Bank.
सामान्य General	:	विधि के उपबंधों के लिए तथा ऊपर यथा संदर्भित एवं अन्य संबंधित मामलों के लिए, सीमाशुल्क अधिनियम, १९९२, सीमाशुल्क (अपील) नियम, १९८२ सीमाशुल्क, उत्पादन शुल्क एवं सेवा कर अपील अधिकरण (प्रक्रिया) नियम, १९८२ का संदर्भ लिया जाए। For the provision of law & from as referred to above & other related matters, Customs Act, 1962, Customs (Appeal) Rules, 1982, Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982 may be referred.

4. इस आदेश के विरुद्ध अपील करने के लिए इच्छुक व्यक्ति अपील अनिर्णीत रहने तक उस में माँगे गये शुल्क अथवा उद्गृहीत शास्ति का ७.५ % जमा करेगा और ऐसे भुगतान का प्रमाण प्रस्तुत करेगा, ऐसा

न किये जाने पर अपील सीमाशुल्क अधिनियम, १९६२ की धारा १२८ के उपबंधों की अनुपालना न किये जाने के लिए नामंजूर किये जाने की दायी होगी ।

Any person desirous of appealing against this order shall, pending the appeal, deposit 7.5% of duty demanded or penalty levied therein and produce proof of such payment along with the appeal, failing which the appeal is liable to be rejected for non-compliance with the provisions of Section 129 of the Customs Act 1962.

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BRIEF FACTS

Intelligence was developed by DRI suggested that a syndicate led by one Shri Rajesh Kumar Shamji alias Raju Vasoya is involved in smuggling of various insecticides covered under the Schedule of the Insecticides Act, 1968 from China in the guise of some other chemicals (such as ‘Vinyl Acetate Ethylene Copolymer’). Accordingly, a **show cause notice no. 2124/2023-24/Commr./NS-I/Gr.IIG/CAC/JNCH dated 22.12.2023** was issued to Shri Rajesh Kumar Shamji alias Rajesh Vasoya. The Intelligence further indicated that importers listed under Table-01 below and persons listed under Table-02 below, are involved in illegal import of insecticides by mis-declaring their description and value, with an intention to evade the applicable customs duty leviable thereon and to circumvent the applicability of mandatory registration certificate from the Central Insecticides Board under Section 9 of the Insecticides Act, 1968, required for import thereof. The intelligence also indicated that the goods have been mis-declared since the actual goods being imported were prohibited which falls under the Schedule of Insecticides Act, 1968, and thereby required mandatory Certificate of Registration from the Central Insecticides Board (CIB).

Table-01

Sr. No.	Importer Details	Address	Proprietor/ Director
1.	M/s Gopal Exim (IEC No. DORPM2339C)	Gram Palsoda, Post Palsoda, Ratlam	Shri Gopal Mali
2.	M/s Pooja Enterprise (IEC No. APEPT9896C)	Shop No. 351, Vikas Shoppers, Sarthana Jakatnaka, Surat-395006	Shri Ravi Maganlal Tanti
3.	M/s Satnam Enterprise (IEC No. AUFPR0727G)	Ground Floor, Plot No. 17, Shubhan Lmankna, Kamrej, Surat-394325	Shri Sandip Nanabhai Rajput
4.	M/s Vaishnavi Finechem (IEC No. BEVPP7148Q)	149, Shahar Sarai, Ratlam, MP-457001	Shri Vinod Kumar Patidar

Table-02

Sr. No.	Name of persons	Role
1.	Rajesh Kumar Shamji Vasoya alias RajeshVasoya alias Rajesh Vasoya	Mastermind of the syndicate
2.	Praveen Patidar	Worked in coordination with Rajesh Vasoya
3.	Suresh Vasoya, cousin of Rajesh Vasoya	Assisted Rajesh Vasoya in day-to-day work
4.	Narayan Gadekar	Provided Clearance Services to the syndicate

1. INTERCEPTION, EXAMINATION AND SAMPLING OF IMPORTED CONSIGNMENTS:

The live consignment of these importers covered under the following Bills of Entry (BE) for home consumption/non-filed BEs having Bill of lading details, were kept on hold for

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verification and further investigation. The goods covered under all these live consignments were examined 100% under Panchanamas as listed under Table-03 below. All these consignments were intercepted at Nhava Sheva, Mumbai (Port Code: INNSA1).

Table-03

Sr. No.	Bill of Entry/ Bill of Lading No., & Date	Declared description of goods	Qty (Kgs)	Panchnama date
	M/s Gopal Exim (IEC No. DORPM2339C)			
1.	3877153 dated 23.12.2022	Vinyl Acetate Ethylene Copolymer	7000	27.12.2022
2.	3927133 dated 27.12.2022	Vinyl Acetate Ethylene Copolymer	5000	03.01.2023
3.	3927390 dated 27.12.2022	Vinyl Acetate Ethylene Copolymer	7000	10.01.2023
4.	3928502 dated 27.12.2022	Vinyl Acetate Ethylene Copolymer	6000	16.01.2023
5.	GLW2022120207 Dated 28.12.2022	Vinyl Acetate Ethylene Copolymer	5000	25.01.2023
	M/s Satnam Enterprises (IEC No. AUFPR0727G)			
6.	3927359 dated 27.12.2022	Vinyl Acetate Ethylene Copolymer	3000	10.01.2023
	M/s Vaishnavi Fine Chem (IEC No. BEVPP7148Q)			
7.	GLW2022110218 dated 22.12.2022	Vinyl Acetate Ethylene Copolymer	2000	16.01.2023

2.1. The goods imported by firm M/s Gopal Exim (IEC No. DORPM2339C) were examined under panchnama as listed below:

- The goods imported through **Bill of Entry No. 3877153 dated 23.12.2022** having declared description as ‘Vinyl Acetate Ethylene Copolymer’, Quantity 7000 Kgs were examined under panchnama dated 27.12.2022 at Container Freight Station (CFS) CWC Impex Park, Nhava Sheva. During the examination two types of materials were found and, therefore, four representative samples from each type of material were drawn for testing purpose to ascertain the composition and nature of the goods. The first type was marked as Type-A1, A2, A3 and A4, the second type was marked as Type-B1, B2, B3 and B4.
- The goods imported through **Bill of Entry No. 3927133 dated 27.12.2022** having declared description as ‘Vinyl Acetate Ethylene Copolymer’, Quantity 5000 Kgs were examined under panchnama dated 03.01.2023 at Container Freight Station (CFS) Seabird Marine Services Pvt. Ltd. , Nhava Sheva. During the examination one type of material was found and, therefore, four representative samples were drawn for testing purpose to ascertain the composition and nature of the goods. It was marked as Type-A1, A2, A3 and A4.
- The goods imported through **Bill of Entry No. 3927390 dated 27.12.2022** having declared description as ‘Vinyl Acetate Ethylene Copolymer’, Quantity 7000 Kgs were examined under panchnama dated 10.01.2023 at Container Freight Station (CFS) CWC Impex Park, Nhava Sheva. During the examination three types of materials were found and, therefore, four representative samples from each type of material were drawn for testing purpose to ascertain the composition and nature of the goods. The first type was marked as Type-X1, X2, X3 and X4, the second type was marked as Type-Y1, Y2, Y3 and Y4 and the third type was marked as Type-Z1, Z2, Z3 and Z4.
- The goods imported through **Bill of Entry No. 3928502 dated 27.12.2022** having declared description as ‘Vinyl Acetate Ethylene Copolymer’, Quantity 6000 Kgs were examined under panchnama dated 16.01.2023 at Container Freight Station (CFS) CWC Impex Park, Nhava Sheva. During the examination two types of materials were found

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and, therefore, four representative samples from each type of material were drawn for testing purpose to ascertain the composition and nature of the goods. The first type was marked as Type-D1, D2, D3 and D4, the second type was marked as Type-E1, E2, E3 and E4.

- v. The goods imported through **Bill of Lading No. GLW2022120207 dated 28.12.2022** having declared description as ‘Vinyl Acetate Ethylene Copolymer’, Quantity 5000 Kgs were examined under panchnama dated 25.01.2023 at Container Freight Station (CFS) CWC Impex Park, Nhava-Sheva. The importer did not file any Bill of Entry for this consignment. During the examination two types of materials were found and, therefore, four representative samples from each type of material were drawn for testing purpose to ascertain the composition and nature of the goods. The first type was marked as Type-G1, G2, G3 and G4, the second type was marked as Type-H1, H2, H3 and H4.

2.2. The goods imported by firm M/s Satnam Enterprises (IEC No. AUFPR0727G) through **Bill of Entry No. 3927359 dated 27.12.2022** having declared description as ‘Vinyl Acetate Ethylene Copolymer’, Quantity 3000 Kgs were put on hold by this office and examined under panchnama dated 10.01.2023 at Container Freight Station (CFS) CWC Impex Park, Nhava Sheva. During the examination three types of material were found and, therefore, four representative samples from each type of material were drawn for testing purpose to ascertain the composition and nature of the goods. The first type was marked as Type-P1, P2, P3 and P4, second type was marked as Type-Q1, Q2, Q3 and Q4, the third type was marked as Type-R1, R2, R3 and R4.

2.3. The goods imported by firm M/s Vaishnavi Finechem (IEC No. BEVPP7148Q) through **Bill of Lading No. GLW2022110218 dated 22.12.2022** having declared description as ‘Vinyl Acetate Ethylene Copolymer’, Quantity 2000 Kgs were examined under panchnama dated 16.01.2023 at Container Freight Station (CFS) CWC Impex Park, Nhava Sheva. The importer did not file any Bill of Entry for this consignment. During the examination one type of material was found and, therefore, four representative samples of the material were drawn for testing purpose to ascertain the composition and nature of the goods. The samples were marked as Type-F1, F2, F3 and F4.

3. **SEARCHES CONDUCTED DURING THE COURSE OF INVESTIGATION:**

During the course of investigation, searches were conducted under Section 105 of the Customs Act, 1962 at various locations associated with the syndicate as listed in Table-04 below:

Table-04

Sr. No.	Details of the premises	Address of the said premises	Search conducted on
1.	Residential premises of Shri Rajesh Vasoya	A-1101, River Penta Sky, Sarthana, Jakatnaka, Surat	27.12.2022
2.	Residential premises of Shri Sureshbhai Vasoya	B-402, Vedant City, Abrama Road, Near Gokuldhham Banglow, Mota Varchha, Surat	27.12.2022

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3.	Office premises of Shri Rajesh Vasoya	355, Vikash Shoppers, Near Sarathana, Jakat Naka, Opposite Rishikesh Township, Varachha, Surat-395006	27.12.2022
4.	Factory premises of M/s Vasoya Industries (Firm of Shri Rajesh Vasoya)	Plot No B5 and B6, Block No 59 Palki and Block No 59B, Ekta Industrial Estate Tempa Gali, Pipodara, Surat	27.12.2022
5.	Residential premises of Shri Praveen Patidar	1 st Floor, 28-29, Nariman Point Society, Phase-I, Sailana Road, Ratlam-457001	27.12.2022
6.	Office premises of M/s Vedant Agrotech (Proprietorship firm of Shri Praveen Patidar also used by M/s Vaishnavi Finchem and M/s Vyom Fertilizers & Agrochem Pvt. Ltd.)	149, Shahar Sarai, Ratlam, Madhya Pradesh-457001	27.12.2022
7.	Factory premises of M/s Vaishnavi Finechem	B-66, Industrial Area, Ratlam, Madhya Pradesh-457001	27.12.2022
8.	Residential premises of Shri Narayan Gadekar	B-302, Sai Plaza, Plot No. 4, Sector 7, Kamothe, Raigarh, Navi Mumbai-410218	27.12.2022

- 3.1.** The residential premises of Shri Rajesh Vasoya located at A-1101, River Penta Sky, Sarthana, Jakatnaka, Surat was searched under Section 105 of the Customs Act, 1962 and Panchanama dated 27.12.2022 was drawn at the premises, however, nothing incriminating was recovered.
- 3.2.** The residential premises of Shri Sureshbhai Vasoya located at B-402, Vedant City, Abrama Road, Near Gokuldham Banglow, Mota Varchha, Surat was searched under Section 105 of the Customs Act, 1962 and Panchanama dated 27.12.2022 was drawn at the premises. During the search of the said premises Indian Currency amounting to Rs.70,00,000/- (Rupees Seventy Lakhs only) was recovered. The said amount of Rs. 70,00,000/- was seized vide Seizure Memo dated 27.12.2022 under Section 110 of the Customs Act, 1962 under the reasonable belief that they are sale proceeds of the illegally imported and smuggled insecticides by Shri Rajeshbhai Vasoya and, hence, liable for confiscation under Section 121 of the Customs Act, 1962.
- 3.3.** The office premises of Shri Rajesh Vasoya, located at 355, Vikash Shoppers, Near Sarathana, Jakat Naka, Opposite Rishikesh Township, Varachha, Surat-395006, was searched under Section 105 of the Customs Act, 1962 and Panchanama dated 27.12.2022 was drawn at the premises. During the search of the said premises, one iPhone 8 having Serial No. C6KVKKVJJC6N, one Macbook Air 13 inch having Serial No. FVFYD37UJ1WK and some other incriminating documents were recovered. The recovered iPhone 8, Macbook Air and documents related to past consignments were seized vide Seizure Memo dated 28.12.2022 under Section 110 of the Customs Act, 1962.
- 3.4.** The factory premises of M/s Vasoya Industries (Firm of Shri Rajesh Vasoya) located at Plot No. B5 and B6, Block No 59 Palki and Block No 59B, Ekta Industrial Estate Tempa Gali, Pipodara, were searched under Section 105 of the Customs Act, 1962 and Panchanama dated 27.12.2022 was drawn at the premises. During the search of the said premises, six types of intermediates chemicals were found; four representative samples were drawn for each type of intermediate chemical for testing purpose as listed under

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Table-05 below and the goods handed over vide Supurdnama dated 27.12.2022 for safe custody to the in-charge of the factory.

Table-05

Sr. No.	Name of Intermediate found at Factory	Type of Sample marked as	Qty (Kgs)
1.	2,2'-Di Nitro Di Benzyl (DNDB)	A1, A2, A3 and A4	10485
2.	Imino Di Benzyl (IDB) (Manufactured in Factory)	B1, B2, B3 and B4	3757
3.	Imino Di Benzyl (IDB) (Purchased from M/s Almon Industries – Country of Origin China)	C1, C2, C3 and C4	3247
4.	Imino Di Benzyl (IDB) (Purchased from M/s Panchsheel Organics Limited – Brand Aether)	D1, D2, D3 and D4	628
5.	Imino Stilbene Carbonyl Chloride (ISBCC)	E1, E2, E3 and E4	1200
6.	10-Methoxyimino Stilbene	F1, F2, F3 and F4	686

3.5. The residential premises of Shri Praveen Patidar located at 1st Floor, 28-29, Nariman Point Society, Phase-I, Sailana Road, Ratlam-457001 were searched under Section 105 of the Customs Act, 1962 and Panchanama dated 27.12.2022 was drawn at the premises, however, nothing incriminating was recovered.

3.6. The office premises of M/s Vedant Agrotech of Shri Praveen Patidar (also used by M/s Vaishnavi Finchem and M/s Vyom Fertilizers & Agrochem Pvt. Ltd.) located at 149, Shahar Sarai, Ratlam, Madhya Pradesh-457001 was searched under Section 105 of the Customs Act, 1962 and Panchanama dated 27.12.2022 was drawn at the premises. During the search of the said premises one DVR device (HIKVISION Brand) having Serial No. C05403421 and incriminating documents were recovered.

3.7. The factory premises of M/s Vaishnavi Finchem of Shri Praveen Patidar located at B-66, Industrial Area, Ratlam, Madhya Pradesh-457001 was searched under Section 105 of the Customs Act, 1962 and Panchanama dated 27.12.2022 was drawn at the premises. During the search of the said premises, 36 bags of 25 Kgs each (total 899 Kgs) believed to contain Nano KK imported vide Bill of Entry No. 2931818 dated 18.10.2022 by M/s Vaishnavi Finechem were recovered and six representative samples (marked as 01 to 06) were drawn for testing purpose. The goods were handed over to the person in-charge of the factory vide Supurdnama dated 27.12.2022 for safe custody.

3.8. The residential premises of Shri Narayan Gadekar located at B-302, Sai Plaza, Plot No. 4, Sector 7, Kamothe, Raigarh, Navi Mumbai-410218 was searched under Section 105 of the Customs Act, 1962 and Panchanama dated 27.12.2022 was drawn at the premises, however, nothing incriminating was recovered.

4. STATEMENT OF THE KEY PERSONS:

The statements of various persons as listed in Table-06 below were recorded under Section 108 of the Customs Act, 1962.

Table-06

Sr. No.	Name of Person whose Statement recorded	Statement Dated
1.	Rajesh Vasoya, Director of Vasoya Industries R/o A-1101, River Penta Sky, Sarthana Jakatnaka, Varachha, Surat	27.12.2022 28.12.2022 01.01.2023

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	Aadhaar Card No.- 5359 2445 1780	04.01.2023 31.08.2023
2.	Suresh Vasoya, Cousin of Rajesh Vasoya R/o B-402, Vedant City, Abrama Road, Near Gokuldharm Bungalow, Mota varachha, Surat Aadhaar Card No.- 5303 6734 2571	28.12.2022 01.01.2023
3.	Praveen Patidar (Vaishnavi Fine Chem) R/o- 1 st Floor, 28-29, Nariman Point Society, Phase-I, Sailana Road, Ratlam-457001 Aadhaar Card No.- 7401 2349 8295	27.12.2022 28.12.2022 01.01.2023
4.	Narayan Bahusaheb Gadekar (Handled Clearance work) R/o- B-302, Sai Plaza, Plot No. 4, Sector-7, Kamothe, Navi Mumbai Aadhaar Card No.- 5799 7144 6233	27.12.2022
5.	Suresh Savjibhai Gami, One of the Director of Vasoya Industries R/o- C-701, River Kent, Satellite Road, Yamuna Chowk, Mota Varachha, Surat- 395006 Aadhaar Card No.- 4050 5085 1796	12.04.2023
6.	Mathur Shamjibhai Vasoya, One of the Director of Vasoya Industries R/o- E-202, Rushikesh Township, Varachha Road, Sathana Jagatnaka, Surat- 395006 Aadhaar Card No.- 2486 4183 0133	11.04.2023
7.	Gopal Mali, Proprietor of M/s Gopal Exim (IEC No. DORPM2339C)	11.10.2023
8.	Shri Sandip Nanabhau Rajput Proprietor of M/s Satnam Enterprises (IEC No. AUFPR0727G)	10.10.2023
9.	Shri Ravibhai Maganbhai Tanti Proprietor of M/s Pooja Enterprises (IEC No. APEPT9896C)	10.10.2023
10.	Shri Vinod Patidar, Proprietor of M/s Vaishnavi Finechem (IEC No. BEVPP7148Q)	11.10.2023

4.1. Statement of Shri Rajesh Vasoya alias Rajesh Vasoya, Director of Vasoya Industries,
was recorded on 27.12.2022, 28.12.2022, 01.01.2023, 04.01.2023 & 31.08.2023 under
Section 108 of the Customs Act, 1962.

- i. **Shri Rajesh Vasoya, in his statement dated 27.12.2022, stated, *inter-alia*, as under:**
 - a. The goods imported by the three IECs namely M/s Gopal Exim (IEC No- DORPM2339C), M/s Pooja Enterprise (IEC No.- APEPT9896C), M/s Satnam Enterprise (IEC No.- AUFPR0727G) till now, declared as Vinyl Acetate Ethylene Copolymer, were actually two compounds namely Chlorantraniliprole (also known as ‘Coragen’ or ‘KK’) and Emamectin Benzoate. He further stated that he had imported more than 300 Metric Tonnes (MT) of these insecticides primarily, Chlorantraniliprole and Emamectin Benzoate, in the past 3-4 years from Nhava Sheva Port, Mumbai. For these imports he had used three IECs and misdeclared the goods as Vinyl Acetate Ethylene Copolymer.
 - b. One consignment of 7000 kgs of Chlorantraniliprole (also known as ‘Coragen’ or ‘KK’) imported in the name of M/s Gopal Exim and declared as Vinyl Acetate Ethylene Copolymer for which bill of entry had been filed, was lying at Nhava Sheva Port, Mumbai for clearance. Another two consignments of 6000 kgs & 7000 kgs (also known as ‘Coragen’ or ‘KK’) in the name of Gopal Exim declared as

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Vinyl Acetate Copolymer in the Bill of Lading were in the pipe-line and would be arriving in India in next two weeks at that time.

- c. These two compounds viz. Chlorantraniliprole and Emamectin Benzoate require registration with Central Insecticide Board to be imported and are very expensive. On being asked about the declared unit price of the imported goods in Bills of Entry, he stated that the goods were mis-declared as Vinyl Acetate Copolymer and the unit price of Vinyl Acetate Copolymer is declared as USD 2/kg in the Bills of Entry. However, the goods are actually Chlorantraniliprole and Emamectin Benzoate which cost around USD 70/kg CIF.
- d. He has imported insecticides illegally without having a licence to import and had also evaded duty by undervaluing and mis-declaring them. On being asked, he further stated that he started importing Chlorantraniliprole and Emamectin Benzoate by mis-declaring them as Vinyl Acetate Ethylene Copolymer in the year 2018.
- e. On being asked about the overseas suppliers of the products, he stated that he used to contact a person named Ms. Tracy in China, who's details are available on his phone and he voluntarily gave a print out of screen shots of some chats with Ms. Tracy where he had discussed about the supply of 'Coragen (KK)' and 'Emamectin (EMA)' from China and she had generated B/L's for the IEC details provided by him. He further submitted screen shots of few photos from his phone where the suppliers had shared the photos of the goods being loaded and ema or kk mentioned beneath photos to tell what goods were being shipped. He further informed that ema stands for Emamectin Benzoate and kk stands for Coragen or Chlorantraniliprole.
- f. On being asked regarding the person who prepares the invoice, packing list and other import documents for clearance, he stated that he used to send Bill of Lading, Invoice, Packing list, etc to a person named Shri Narayan Gadekar on his email id (aadhar card: 579971446233, email id: samarthimport14@yahoo.com) from his email ids i.e., Rajeshvasoya@yahoo.co.in and Rajesh@vasoyaindustries.com. Shri Narayan Gadekar used to pursue with the CHA to get the Bill of Entry filed after sending documents to them.
- g. On being asked as to how the differential payment of the imported goods was made to the overseas supplier, he stated that they used hawala channels to send differential payment for the actual value of insecticides that are imported. On being asked about the import in the B/E 3877153 dated 23.12.2022, he stated that the good actually imported in the said B/E 3877153 dated 23.12.2022 is 'Coragen' which was also known as Chlorantraniliprole or KK. He further informed that he had purchased the same at rate of around \$ 70/kg from illegal market in China. The cost of live consignment of 7000 kgs of Coragen or Chlorantraniliprole which are pending for clearance at Nhava Sheva Port was approx. Rs. 3.92 Cr. (7000 Kgs x \$70/kg x 80 Rs./\$).
- h. On being asked regarding the sale of the imported insecticides (Chlorantraniliprole and Emamectin benzoate) domestically, he informed that he has multiple

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companies, and he routed the goods through them before it is finally sold to end customers.

- i. On being asked, he stated that his cousin brother Shri Suresh Vasoya is involved in this import business and, after his illness, Shri Suresh Vasoya started handling sale of the said imported insecticides and that he is also aware of all his business activities. He further stated that Shri Suresh Vasoya also collects cash on his behalf in exchange of local sale of the imported insecticides.
- ii. **Shri Rajesh Vasoya, in his statement dated 28.12.2022, stated, *inter-alia*, as under:**
 - a. One consignment of Chlorantraniliprole (Coragen) of 7000 kg imported by him in the name of M/s Gopal Exim, Ratlam is lying for clearance at Nhava Sheva Port. Apart from this consignment, 3 more consignments, 7000 kg of Coragen, 6000 kg of Coragen, 5000 kg of Emamectin Benzoate were due for arrival at Nhava Sheva Port, Mumbai from China. In all the three cases, Bills of Lading have been filed and copy of the same has been received on his email id-Rajeshsvasoya@yahoo.co.in from overseas supplier Ms. Tracy. In the above mentioned 4 consignments, including 1 live consignment pending at Nhava Sheva Port for clearance, goods have been declared as Vinyl Acetate Copolymer instead of actual goods i.e. Chlorantraniliprole (Coragen) or Emamectin Benzoate. On being asked, he stated that he had purchased Chlorantraniliprole (Coragen) at the rate of around \$ 70 / kg from illegal market in China. The cost of live consignment of 7000 kgs of Coragen or Chlorantraniliprole which are pending for clearing at Nhava Sheva Port is approx. Rs. 3.92 Cr. (7000 x 70 x 80). The approx. market value of the said consignment in Indian Market is approx. Rs. 4,76,00,000/-.
 - b. On being further asked to explain the payment terms with overseas supplier, he stated that he is required to make an advance payment of 20 % after placing order with the overseas supplier. For payment of remaining 80%, he gets credit time of 90 days. In case of above mentioned 4 consignments, he has already made payment of approx. Rs. 2.6 Cr. out of total due payment of approx. Rs. 13 Cr. All the payments were made by him in cash through hawala channels. The contact details were sent to him by Ms. Tracy and he used to make the due payment to a particular person in cash in Surat.
 - c. On being asked about the payment terms with his local customers to whom he sells Chlorantraniliprole (Coragen) or Emamectin Benzoate, he said that he generally gets payment after delivery of the goods to the concerned buyer. All the payments were received by him through Angadia in cash. Payments were received either by him or on his instructions by Suresh Vasoya. Sometimes, on his instructions payments were also made through Angadia to the local person of the overseas supplier against payment due to them.
 - d. On being asked about the recovery of Rs. 70 lakhs in cash denominations which was recovered from the search of the residential premises of Shri Suresh Vasoya, he said that the said cash amount belonged to him and was collected by Shri Suresh

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Vasoya from one angadia on 26.12.2022 as per his instructions. The said cash was received against the sale of insecticides viz. Chlorantraniliprole (Coragen) or Emamectin Benzoate which were imported by him.

- e. On being asked about delivery pattern of imported Chlorantraniliprole (Coragen) or Emamectin Benzoate to local customers, he said that after Customs clearance of the subject consignment, it is loaded on Truck/Tempo and brought to Surat. Thereafter, he dispatches the orders to his customers by using local transport which are generally booked by him. Sometimes, customers also send their trucks/tempo for pick-up of their order.
- f. On being asked to explain his relationship with Praveen Patidar, he said that he had met him during his visit to China in the year 2013 and, thereafter, they became friends. Praveen Patidar was a resident of Ratlam. In around 2015, he suggested Praveen Patidar that they should import Pesticides from China.
- g. On being asked, he said that IEC of Gopal Exim was arranged for him through Praveen Patidar. Further, on being asked about his business dealings with Praveen Patidar, he said that Praveen Patidar purchases Chlorantraniliprole (Coragen) or Emamectin Benzoate as per his requirements. As per his knowledge, recently, Praveen Patidar has imported one consignment of insecticide directly by himself.
- h. On being further asked, he said that he has imported insecticides illegally without having licence to import and, thus, has also evaded due duty in Crores by undervaluing and mis-declaring it. On being asked, he further stated that he has been importing Chlorantraniliprole and Emamectin Benzoate by mis-declaring them as Vinyl Acetate Copolymer. Shri Rajesh Vasoya tendered following mobile phones voluntarily for further investigation

Sr. No.	Make	Model	IMEI No.	Contact No.
01	Apple	iphone 13 Pro	352725355286598 352725355389848	9898083583
02	Apple	iphone 11	352924111302597 352924111253618	9427139644

- iii. **Shri Rajesh Vasoya, in his statement dated 01.01.2023, stated, inter-alia, as under:**
 - a. On being asked when he started importing insecticides by mis-declaring as Vinyl Acetate Ethylene Copolymer, he stated that he opened three IECs i.e. Satnam Enterprises, Pooja Enterprises and Gopal Exim in the name of some other persons, however, he was the one handling all the aspects of business pertaining to the said three IECs. He further stated that he was the beneficial owner of all the goods being imported under the name of all these IECs.
 - b. On being asked, he stated that the payment to the foreign suppliers in all the consignments till date was done through hawala and the sale proceeds from the supply of insecticides to the local buyers was received through Angadia only.

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- c. For sending the amount to foreign suppliers through hawala, he used to take account no. from the foreign suppliers and shared the same with the hawala operator. The cash amount was then sent to the hawala operator who would further transfer the said cash amount to the account number of the foreign supplier. After transferring the amount, he would share the receipt of having sent the money. That receipt was shared with the foreign suppliers for confirmation at their end.
- d. On being asked about his foreign suppliers, he stated that, some of his major suppliers were Tracy, Claire, Saturn and Candy. He further stated that he had imported Paclobutrazol, KK aka Coragen, Nano KK, Nano Ema, Nano Aba, Ema and Aba from these foreign suppliers. Further, he stated that KK stands for Coragen or Chlorantrilipole & Ema stand for Emamectin Benzoate.
- e. On being asked when he started using the description as Vinyl Acetate Ethylene Copolymer for the insecticides imported, he stated that, since 2020, most of the times, he has imported KK and Emamectin by misdeclaring it as Vinyl Acetate Ethylene copolymer and only a few times other insecticides were imported.
- f. On being asked how much quantity of insecticides has he imported over the years, he stated that he does not recollect exactly but he estimated that he had been importing around 150 Metric Tonne of different insecticides per year. The total value of the imports per year is around Rs. 100 Cr. The approximate value of the imports till date is around Rs. 300-400 Cr.
- g. On being asked whether he would directly sell the imported insecticides or process it further to sell the same, he stated that the imports done by him were sometimes sold directly in the local market to the local buyers and sometimes he would further make a formulation by mixing it with some other products and then that formulation would be sold in the market. Several names were given to these formulations. In the case of formulation of Paclobutrazol, he had one vendor (Sydney formulation, Ankleshwar) who used to do the formulation work for him and he used to call it as jobwork.
- h. On being shown some parts of his Wechat & Whatsapp chats with Tracy & Claire (Annexure-A to this statement), wherein modalities about making payments to Chinese suppliers is being discussed, he stated that Tracy was an employee of his Chinese supplier, M/s Shanghai Mingdou Chemical Co. Ltd, who provided him the RMB account number in China to transfer the money. He shared the same account no. with hawala operator who further transferred the money to that RMB account. After that, the receipt was shared with him and the same was forwarded to Tracy. The same procedure of money transfer was followed with another Chinese supplier i.e. Shanghai Agroriver Chemical Co. Ltd in which "Claire" is an employee.
- i. On being shown some parts of his conversations from Wechat app with Claire discussing about marking/making distinctions on the bags containing KK, nano KK, Ema etc. dated 16.12.2020 (Annexure-B to this statement) and with Tracy dated 14.10.2020 (Annexure-C to this statement), he stated that he was discussing the identification marks that would help in distinguishing the different insecticides

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in case more than one variety was smuggled. Also, he had instructed the foreign supplier to keep same batch numbers so that Customs do not doubt the misdeclaration as similar description was given for entire consignment. For that purpose, he used to tell the suppliers that they should clearly put marking on the bags like stars or numerical 1, 2, 3, etc so that he can differentiate between different items.

- j. On being shown one part of his conversation on Wechat app with Claire, regarding Bill of Lading (BL), copy of the Shipping Bill (SB) filed in China dated 17.03.2021 (Annexure-D to this statement), wherein he asked foreign supplier Tracy to change the BL copy, he stated that the CTH mentioned on BL was something else and he wanted to mention 3901 on BL. Every time, the foreign supplier sent the goods to him, the BL was sent to him to check and confirm whether the contents of the BL were as per his requirement or not.
- k. On being shown his WhatsApp chat with Claire starting from 26.01.2021 (Annexure-E to this statement), regarding purchase order of Paclobutrazol, Ema, Nano Ema, KK etc. he stated that all the purchase orders were placed through WhatsApp/Wechat only. After all the negotiations, they used to finalize the order on WhatsApp/Wechat only. Further, all the money transactions were done through hawala in the bank account provided by the foreign suppliers.
- l. On being shown WhatsApp chat between him and Suresh Vasoya dated 17.01.2021 (Annexure-F to this statement), he stated that it was related to delivery of the smuggled goods to the local buyers and payments received from them through Angadia. Suresh used to generate e-waybills and looked after the finance section of his firm i.e., Vasoya Industries. He also handled the delivery of the smuggled goods to the local market.
- m. On being shown the WhatsApp chat dated 18.10.2021 between him and Claire (Annexure-G to this statement), he stated that he had transferred USD 10,000 to a bank account of Dubai through Hawala. Many a time, he used to rotate the money between many countries before sending it to the original supplier.
- n. On being shown some part of his conversation with Claire from Wechat App dated 16.09.2022 (Annexure-H to this statement), wherein a draft BL was sent to him, he stated that every time draft BL was sent to him, he used to confirm its contents by checking whether the goods description mentioned in BL is Vinyl Acetate Ethylene Copolymer. He always cautioned his foreign suppliers that they should never mention the correct name of the items being smuggled on the goods or on any other documents.
- o. After getting substantial orders from the local buyers, he used to place order to foreign suppliers with some extra quantity. After customs clearance of the imported smuggled goods, a vehicle was arranged and the goods were delivered at his godown at Ekta Industrial Estate, which is nearby his factory premises of Vasoya Industries in Surat.

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- p. On being asked as to how he used to sell/divert the imported insecticides in the local market, he stated that one of the directors of Vasoya Industries, Shri Suresh Gami used to arrange the further delivery of goods. He used to inform Suresh Gami the location where the goods were required to be sent. In case of big orders from registered firms, he used to raise invoices in which goods description were mentioned as Vinyl Acetate Ethylene Copolymer or any other item, though the actual goods which were sent, were smuggled insecticides. Since the insecticides are very expensive, the payment was received in cash through Angandiya network only. The above process was followed so that mis-declaration which was being done in the name of insecticides can be justified on papers to avoid any problems from Customs/GST authorities.
- q. In case of small orders from unregistered firms, no invoices/receipts were issued. After the delivery of goods i.e. insecticides, the buyer used to confirm the same. An advance payment of around 20-30% was taken by him for the delivery of the goods. After 15-20 days of delivery of the goods, the remaining payment was transferred to him through Angadia.
- iv. **Shri Rajesh Vasoya, in his statement dated 04.01.2023, stated, inter-alia, as under:**
- a. He has been involved in smuggling insecticides namely 'Chlorantraniliprole', 'Emamectin Benzoate', 'Nano Emamectin Benzoate', 'abamectin' and 'nano abamectin' by mis-declaring the same as Vinyl Acetate Ethylene Copolymer. He used to purchase these insecticides at their current market price in China which varied from USD 60/Kg to upto USD 110/kg depending on their availability. For getting these goods cleared, he used to mis-declare the description as well as value by declaring the same at USD 2/Kg.
- b. As per his knowledge, import of 'Chlorantraniliprole' and 'Emamectin Benzoate' requires Certificate from Central Insecticides Board and the value of the insecticides is very high with import value of around INR 20000/Kg and other insecticides are also very expensive. He does not have any Certificate issued by Central Insecticides Board for the import of the above-mentioned insecticides. He used to import these insecticides by mis-declaration and used to sell the same to the local buyers. The mis-declared invoice value (around \$ 2/kg) is sent to the supplier through banking channel while the remaining amount is sent to foreign supplier through non-banking channel (Hawala).
- c. On being asked, he further stated that in their chats they do not use the full name of the insecticides and refer them with their short forms for convenience like ema for 'Emamectin Benzoate', kk for 'Chlorantraniliprole/coragen', nano ema for 'Nano Emamectin Benzoate', aba for 'abamectin' and nano aba for 'nano abamectin' etc.
- d. On being shown his 'WeChat' data which was retrieved from his phone, he stated that before issuance of final Bill of Lading, the same was shared by foreign suppliers with him for correction/approval. He used to confirm which description

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is to be given on Bill of Lading in place of the insecticides. After his approval/confirmation, foreign suppliers used to issue the Bill of Lading.

- e. On being shown his 'WeChat' conversation with foreign supplier Tracy Meng dated 24.08.2021 (Annexure-A to this statement), which was recovered from the forensic examination of his mobile handset, regarding Bill of Lading (BL) for the consignment of 3MT Nano KK, he confirmed that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the same Bill of Lading, which pertains to the Bill of Entry no. 5458417 dated 16.09.2021. The said Bill of Entry was filed in the name of M/s Gopal Exim (IEC- DORPM2339C), whereas the beneficiary owner of the consignment was him. Further, he stated that in this Bill of Lading (BL), the description of imported goods has been mentioned by the foreign supplier, on his direction, in the BL as 'Vinyl Acetate Ethylene Copolymer' whereas the actual goods imported were Nano KK/Coragen.
- f. On being shown his 'WeChat' conversation with foreign supplier Tracy Meng dated 27.08.2021(Annexure-B to this statement), which was recovered from the forensic examination of his mobile handset, regarding Bill of Lading (BL) for the consignment of 2MT Nano Aba, he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the same Bill of Lading which pertains to the Bill of Entry no. 5981301 dated 25.10.2021. The said Bill of Entry was filed in the name of M/s Gopal Exim (IEC- DORPM2339C), whereas the beneficiary owner of the consignment was him. Further, he stated that Nano Aba in the said chat is nothing but nano Abamectin Benzoate, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the Bill of Lading as 'Vinyl Acetate Ethylene Copolymer' whereas, the actual goods imported were nano Abamectin Benzoate.
- g. On being shown his 'WeChat' conversation with foreign supplier Tracy Meng dated 08.11.2021 (Annexure-C to this statement), which was recovered from the forensic examination of his mobile handset, regarding Bill of Lading (BL) for the consignment of 3.425 MT and 2.6 MT of Nano Ema, he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the same Bills of Lading which pertain to the Bills of Entry no. 7023755 dated 10.01.2022 and 7361176 dated 04.02.2022. The said Bill of Entry was filed in the name of M/s Gopal Exim (IEC- DORPM2339C), whereas the beneficiary owner of the consignment was him. Further, he stated that Nano ema in the said chat is nothing but Nano Enamectin Benzoate, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the Bill of Lading as 'Vinyl Acetate Ethylene Copolymer' whereas, the actual goods imported was Enamectin Benzoate. In the said chat, he further stated that, initially he booked the consignment for 6 MT Nano Ema, however the supplier sent him the required

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quantity of Nano Ema in two-part consignments vide different Bills of Entry due to inadequate stock at their end.

- h. On being shown his 'WeChat' conversation with foreign supplier Tracy Meng dated 08.03.2022 (Annexure-D to this statement), which was recovered from the forensic examination of his mobile handset, regarding booking and issuing proforma invoice (PI) for the consignment of 15 MT Paclo, he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the same PI and consignment, which pertains to the Bill of Entry no. 8331817 dated 19.04.2022. The said Bill of Entry was filed in the name of M/s Gopal Exim (IEC- DORPM2339C), whereas the beneficiary owner of the consignment was him. Further, he stated that 'Paclo' in the said chat is nothing but 'Paclobutrazol' and goods imported in the consignment are 'Paclobutrazol'. The foreign supplier there, is informing him that he has bought the 'Paclobutrazol' at the right time because according to her, prices of 'Paclobutrazol' are going to increase.
- i. On being shown his 'WeChat' conversation with foreign supplier Tracy Meng dated 18.04.2022 (Annexure-E to this statement), which was recovered from the forensic examination of his mobile handset, regarding Bill of Lading (BL) for the consignment of 5 MT of Nano Ema, he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the same Bill of Lading which pertains to the Bill of Entry no. 8652372 dated 12.05.2022. The said Bill of Entry was filed in the name of M/s Gopal Exim (IEC- DORPM2339C), whereas the beneficiary owner of the consignment was him. Further, he stated that Nano Ema in the said chat is nothing but Emamectin Benzoate, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the Bill of Lading as 'Vinyl Acetate Ethylene Copolymer'.
- j. On being shown his 'WeChat' conversation with foreign supplier Tracy Meng dated 15.06.2022 (Annexure-F to this statement), which was recovered from the forensic examination of his mobile handset, regarding Bills of Lading (BL) for the consignment of 5MT Nano Aba and 6 MT Nano Ema, he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the same consignments, which pertains to the Bills of Entry no. 9809050 dated 01.08.2022 & 9811508 dated 01.08.2022. The said Bill of Entry was filed in the name of M/s Gopal Exim (IEC- DORPM2339C), whereas the beneficiary owner of the consignment was him. Further, he stated that in these subject consignments, imported goods i.e. Nano Aba and Nano Ema are nothing but Abamectin Benzoate and Emamectin Benzoate. However, the description of imported goods has been mentioned by the foreign supplier on his direction, in the Bill of Lading as 'Vinyl

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Acetate Ethylene Copolymer’ whereas, the actual goods imported were Abamectin Benzoate and Emamectin Benzoate. Further, she forwarded the shipping mark on the bags for easy identification.

- k. On being shown his ‘WeChat’ conversation with foreign supplier Tracy Meng dated 07.07.2022 (Annexure-G to this statement), which was recovered from the forensic examination of his mobile handset, regarding booking and issuing proforma invoice (PI) for the consignment of 6 MT Ema, he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the same PI and consignment, which pertains to the Bill of Entry no. 2253735 dated 01.09.2022. The said Bill of Entry was filed in the name of M/s Gopal Exim (IEC- DORPM2339C), whereas the beneficiary owner of the consignment was him. Further, he stated that Ema in the said chat is nothing but Emamectin Benzoate, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the Bill of Lading as ‘Vinyl Acetate Ethylene Copolymer’.
- l. On being shown his ‘WeChat’ conversation with foreign supplier Tracy Meng dated 14.09.2022-22.09.2022(Annexure-H to this statement), which was recovered from the forensic examination of his mobile handset, regarding Bills of Lading (BL) for the consignment of 10 MT of kk (6 MT+4 MT), he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the same Bill of Lading which pertains to the Bill of Entry no. 2854443 and 13.10.2022 and 2910429 dated 17.10.2022. The said Bill of Entry was filed in the name of M/s Gopal Exim (IEC- DORPM2339C), whereas the beneficiary owner of the consignment was him. Further, he stated that kk mentioned in the said chat is nothing but Chlorantraniliprole, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the Bill of Lading as ‘Vinyl Acetate Ethylene Copolymer’ whereas, the actual goods imported was Chlorantraniliprole. In the said chat, he further stated that, initially he booked the consignment for 10 MT Chlorantraniliprole, however the supplier sent him the required quantity of Chlorantraniliprole in two-part consignments vide different Bills of Entry due to cargo handling issues at their end.
- m. On being shown his ‘WeChat’ conversation with foreign supplier Tracy Meng dated 10.05.2022(Annexure-I to this statement), which was recovered from the forensic examination of his mobile handset, regarding Bill of Lading (BL) for the consignment of 6.35 MT (Ema- 0.5 MT, Nano Ema- 2.6 MT, Dimethomorph- 2.25 MT, Dinotefuran- 1 MT) he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the same Bill of Lading which pertains to the Bill of Entry no. 8923227 dated 01.06.2022. The said Bill of

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Entry was filed in the name of M/s Gopal Exim (IEC- DORPM2339C), whereas the beneficiary owner of the consignment was him.

- n. On being shown his email conversation with foreign supplier Claire dated 27.08.2020 (Annexure-J to this statement), which was recovered from the forensic examination of his Apple Macbook Air Laptop, regarding Bill of Lading (BL) for the consignment of 2.75 MT Nano KK, he has put his dated signature in token of having seen and confirming that the said email conversation was done from his Apple Macbook Air Laptop. In regard to the said conversation, he stated that Claire is referring to the same Bill of Lading which pertains to the Bill of Entry no. 8724754 dated 07.09.2020. The said Bill of Entry was filed in the name of M/s Satnam Enterprises (IEC- AUFPR0727G), whereas the beneficiary owner of the consignment was him. Further, he stated that Nano KK mentioned in the said email is nothing but Chlorantraniliprole, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the Bill of Lading as 'Vinyl Acetate Ethylene Copolymer'.
- o. On being shown his email conversation with foreign supplier Claire dated 24.04.2020(Annexure-K to this statement), which was recovered from the forensic examination of his Apple Macbook Air Laptop, regarding proforma invoice for the consignment of 2 MT Nano Ema, he has put his dated signature in token of having seen and confirming that the said email conversation was done from his Apple Macbook Air Laptop. In regard to the said conversation, he stated that Claire is referring to the same proforma invoice, which pertains to the Bill of Entry no. 7667252 dated 15.05.2020. The said Bill of Entry was filed in the name of M/s Satnam Enterprises (IEC- AUFPR0727G), whereas the beneficiary owner of the consignment was him. Further, he stated that Nano Ema in the said email is nothing but nano Emeectin Benzoate, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the consignment as 'Vinyl Acetate Ethylene Copolymer'.
- p. On being shown his email conversation with foreign supplier Claire dated 07.05.2021(Annexure-L to this statement), which was recovered from the forensic examination of his Apple Macbook Air Laptop, regarding the consignment of 3.3 MT (1.2 MT Nano Ema, 1 MT Ema, 0.10 MT Aba, Diflu- 0.5 MT, GA2- 0.5 MT), he has put his dated signature in token of having seen and confirming that the said email conversation was done from his Apple Macbook Air Laptop. In regard to the said conversation, he stated that Claire is referring to the Bill of Entry no. 3805192 dated 03.05.2021. The said Bill of Entry was filed in the name of M/s Satnam Enterprises (IEC- AUFPR0727G), whereas the beneficiary owner of the consignment was him. Further, he stated that Nano Ema, Ema in the said email is nothing but Emeectin Benzoate. Further, he stated that Aba is nothing but Abamectin. However, the description of imported goods has been mentioned by the foreign supplier on his direction, in the Bill of Lading as 'Vinyl Acetate Ethylene Copolymer' whereas, the actual goods imported were Emeectin Benzoate and

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Abamectin Benzoate & Others. Further, he said that the said email dated 07.05.2021 was sent in order to distinguish between different smuggled insecticides by different marking/style of seal etc e.g. for nano ema- the triangular seal was put on the bag, for ema- sealing was done twice and black point was put on the bottom of the bag, for Diflu- special sealing was done on both side of the bag.

- q. On being shown his email conversation with foreign supplier Claire dated 30.07.2022(Annexure-M to this statement), which was recovered from the forensic examination of his Apple Macbook Air Laptop, regarding Bill of Lading for the consignment of 3.5 MT Nano KK, he has put his dated signature in token of having seen and confirming that the said email conversation was done from his Apple Macbook Air Laptop. In regard to the said conversation, he stated that Claire is referring to the same Bill of Lading which pertains to the Bill of Entry no. 2853121 dated 13.10.2022. The said Bill of Entry was filed in the name of M/s Satnam Enterprises (IEC- AUFPR0727G), whereas the beneficiary owner of the consignment was him. Further, he stated that Nano KK mentioned in the said email is nothing but Chlorantraniliprole, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the Bill of Lading as 'Vinyl Acetate Ethylene Copolymer'.
- r. On being shown his 'WeChat' conversation with foreign supplier Claire dated 10.05.2022(Annexure-N to this statement), which was recovered from the forensic examination of his mobile handset, regarding consignment of 2.70 MT of Nano Ema, he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the Bill of Entry no. 4144152 dated 31.05.2021. The said Bill of Entry was filed in the name of M/s Satnam Enterprises (IEC- AUFPR0727G), whereas the beneficiary owner of the consignment was him. Further, he stated that Nano Ema mentioned in the said chat is nothing but nano Emamectin Benzoate, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the consignment as 'Vinyl Acetate Ethylene'.
- s. On being shown his 'WeChat' conversation with foreign supplier Claire dated 09.05.2022(Annexure-O to this statement), which was recovered from the forensic examination of his mobile handset, regarding consignment of 3.2 MT (Nano KK- 0.3 MT, Diflu- 1 MT, Ema-0.4 MT, Nano Aba- 0.5 MT, Nano Ema- 1 MT), he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the Bill of Entry no. 8373546 dated 22.04.2022. The said Bill of Entry was filed in the name of M/s Satnam Enterprises (IEC- AUFPR0727G), whereas the beneficiary owner of the consignment was him. Further, he stated that Nano KK, Nano Aba, Ema mentioned in the said chat are nothing but Chlorantraniliprole, Abamectin Benzoate and Emamectin Benzoate respectively, however, the description of imported goods has been mentioned by

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the foreign supplier on his direction, in the consignment as 'Vinyl Acetate Ethylene'. Further, he said that, in the said consignment, Claire had sent different type of insecticides in different bags. He instructed Claire in the said chat to pack different types of insecticides in the same size of bags, so as to avoid problems during Customs clearance.

- t. On being shown his 'WeChat' conversation with foreign supplier Claire dated 23.05.2021(Annexure-P to this statement), which was recovered from the forensic examination of his mobile handset, regarding Bill of Lading of consignment of 3.775 MT Nano Ema, he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the Bill of Entry no. 3531726 dated 12.04.2021 filed in the name of M/s Satnam Enterprises (IEC-AUFPR0727G), whereas the beneficial owner of the consignment was him. Further, he stated that Nano Ema mentioned in the said chat is nothing but Emamectin Benzoate, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the Bill of Lading as 'Vinyl Acetate Ethylene'.
- u. On being shown his email conversation with foreign supplier Claire dated 06.05.2021(Annexure-Q to this statement), which was recovered from the forensic examination of his Apple Macbook Air Laptop, regarding the consignment of 5.3 MT (Ema- 1MT, Nano Ema- 1.5 MT, Nano KK – 0.7 MT, Quizalofop- 0.2 MT, 6BA- 0.2 MT, Paclo- 0.5 MT, New Aba- 0.5 MT, Nano KK- 0.5 MT, Pyraclostrobin- 0.2 MT), he has put his dated signature in token of having seen and confirming that the said email conversation was from his Apple Macbook Air Laptop. In regard to the said conversation, he stated that Claire is referring to the same proforma invoice which pertains to the Bill of Entry no. 3724478 dated 27.04.2021. The said Bill of Entry was filed in the name of M/s Satnam Enterprises (IEC- AUFPR0727G), whereas the beneficiary owner of the consignment was him. Further, he stated that Nano Ema in the said email is nothing but Nano Emamectin Benzoate. However, the description of imported goods has been mentioned by the foreign supplier on his direction, as 'Vinyl Acetate Ethylene Copolymer'. Further, he said that the said email was sent in order to distinguish between different smuggled insecticides by different marking/style of seal etc e.g. for nano ema- the triangular seal was put on the bag, Nano KK- longer Shipping Mark, Quizalofop- has word Q inside etc.
- v. On being shown his 'WeChat' conversation with foreign supplier Candy Meng dated 11.01.2021 (Annexure-R to this statement), which was recovered from the forensic examination of his mobile handset, regarding consignment of 4 MT KK, he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Candy is referring to the same consignment which pertains to the Bill of Entry no. 2788611 dated 16.02.2021. The said Bill of Entry was filed in the name

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of M/s Pooja Enterprise (IEC- APEPT9896C), whereas the beneficiary owner of the consignment was him. Further, he stated that KK mentioned in the said chat is nothing but Chlorantraniliprole, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in documents of the consignment as 'Vinyl Acetate Ethylene Copolymer'.

- w. On being shown his 'WeChat' conversation with foreign supplier Candy Meng dated 11.01.2021-18.01.2021 (Annexure-S to this statement), which was recovered from the forensic examination of his mobile handset, regarding 4 consignments of 17 Metric Tonne KK (5 MT + 4 MT + 5 MT +3 MT), he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Candy is referring to the same consignments which pertain to the Bills of Entry no.2881622 dated 23.02.2021, 2788611 dated 16.02.2021, 2849091 dated 20.02.2021 and 29785235 dated 02.03.2021. The said Bills of Entry were filed in the name of M/s Satnam Enterprises (IEC- AUFPR0727G) and M/s Pooja Enterprise (IEC- APEPT9896C), whereas the beneficiary owner of the consignments was him. Further, he stated that KK mentioned in the said chat is nothing but Chlorantraniliprole, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in documents of the consignment as 'Vinyl Acetate Ethylene Copolymer'.
- x. On being shown his 'WeChat' conversation with foreign supplier Candy Meng dated 26.02.2021 (Annexure-T to this statement), which was recovered from the forensic examination of his mobile handset, regarding consignment of 5 MT of Quizalofop-p-ethyl, he has put his dated signature in token of having seen and confirming that the said chat was done by his through his mobile. In regard to the said conversation, he stated that Candy is referring to the same consignment which pertains to the Bill of Entry no. 3414491 dated 03.04.2021. The said Bill of Entry was filed in the name of M/s Pooja Enterprise (IEC- APEPT9896C), whereas the beneficiary owner of the consignment was him. Further, he stated that the description of goods imported, mentioned by foreign supplier on his direction, in documents of consignment is 'Vinyl Acetate Ethylene Copolymer' whereas, the actual goods imported was Quizalofop-p-ethyl.
- y. On being shown the voluminous chats between him and Tracy Meng, Claire, and Candy, which were recovered from the forensic examination of his mobile handset, he put his dated signature on the print outs of the details of recovered chats which shows the participants of the chats, start time of the chat and last activity and source of the recovered chats. He further stated that in these chats, he had discussed the purchase of the various insecticides which have been subsequently imported by mis-declaring them as 'Vinyl Acetate Ethylene Coploymer' in the three IEC, Gopal Exim, Satnam Enterprise and Pooja Enterprise. He further stated that all the imports in respect of these three IECs were of one of the varieties of the insecticides only, the details of which are present in the chats. As a token of seeing and agreeing that

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chats shown to him, were his discussions for importing insecticides in the three IEC controlled by him, he signed the B/E details of each of these three IEC in three separate pages (Annexure-U to this statement). He further agreed that he had been in contact with these persons for import of insecticides only.

- z. On being shown some of the proforma invoices (Annexure-V to this statement) recovered during the forensic analysis of his mobile phone, he stated that these are the proforma invoices which he received sometimes from his suppliers separately which contain the details of insecticides being imported by mis declaring it, the price actually quoted by the foreign supplier and payment terms. As a token for having seen it, he has put his dated signature on it.
 - aa. On being shown some of the transaction receipts (Annexure-W to this statement) retrieved from the chats with foreign supplier, he confirmed that these were the receipts of payment made to the suppliers of these insecticides and as a token of having seen them, he signed the said receipts. He further stated that there are a lot of such receipts in his chats and all of these are receipts of money sent through hawala for purchase of insecticides.
- v. **Shri Rajesh Vasoya, in his statement dated 31.08.2023, stated, inter-alia, as under:**
- a. On being asked about M/s Vasoya Industries, he stated that at their factory premises which is located at Plot No. B5 and B6, Block No. 59 Palki and Block No. 59B, Ekta Industrial Estate Tempa Gali, Pipodara, Surat, they only deal in intermediate pharma products. At factory, they produce Imino Di Benzyl (IDB), Imino Stilbene Carbonyl Chloride (ISBCC), 10-Methoxyimino Stilbene. All these are intermediate pharma products. The stages are as follows: they purchase Ortho Nitro Toulene (ONT) and other materials and then produce 2,2-Di Nitro Di Benzyl (DNDB) to IDB to ISBCC to 10-Methoxyimino Stilbene. They supply these intermediates as per market demand. They sometimes purchase these intermediates when prices are favorable for their use in production. The final product from ISBCC is Carbamezepine and from 10-Methoxyimino Stilbene is Oxcarbamezepine.
 - b. On being shown the Panchnama dated 27.12.2022 drawn at M/s Vasoya Industries Pvt. Ltd. located at Plot No. B5 and B6, Block No. 59 Palki and Block No. 59B, Ekta Industrial Estate Tempa Gali, Pipodara, Surat, he agreed with the facts recorded in the said Panchnama. On being asked about the goods believed to be 628 Kgs of 'Imino Di Benzyl (IDB) purchased from M/s Panchsheel Organics Limited - Brand Aether' examined under panchnama dated 27.12.2022, he stated that it is a pharmaceutical intermediate compound. This 628 Kgs of IDB is purchased from Panchsheel Organics. Further, on being shown the test report dated 11.05.2023 from Central Insecticide Laboratory, Faridabad regarding the sample drawn under panchnama dated 27.12.2022 which was positive for Buprofezin-0.05% (that is an insecticide covered under the schedule to the Insecticide Act 1968), he stated that at Vasoya Industries, the business is purely Pharma.

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- c. Further, on being asked about goods believed to be 1200 Kgs of ISBCC examined under panchnama dated 27.12.2022, he stated that it is a pharmaceutical intermediate compound. This 1200 Kgs of ISBCC is produced in the factory. Further, on being shown test report dated 11.05.2023 from Central Insecticide Laboratory, Faridabad regarding the sample drawn under panchnama dated 27.12.2022 which was positive for Buprofezin-37.8% (that is an insecticide covered under the schedule to the Insecticide Act 1968), he stated that at Vasoya Industries, their business is purely Pharma.
- d. Further, on being asked about goods believed to be 686 Kgs of 10-Methoxyimino Stilbene examined under panchnama dated 27.12.2022, he stated that it is a pharmaceutical intermediate compound. This 686 Kgs of 10-Methoxyimino Stilbene is produced in the factory. Further, on being shown test report dated 11.05.2023 from Central Insecticide Laboratory, Faridabad, regarding the sample drawn under panchnama dated 27.12.2022 which was positive for Buprofezin-84.5% and Choranthraniliprole-0.1% (that are an insecticide covered under the schedule to the Insecticide Act 1968), he stated that, at Vasoya Industries, the business is purely Pharma and they do not have presence of any insecticides at their factory premises.
- e. On being asked about the actual price of the insecticides imported through the three firms i.e. Gopal Exim, Satnam Enterprise & Pooja Enterprise, he stated that he had submitted his electronic device to DRI and all details are available in them. The prices of various insecticides imported through these three firms can be verified from the details recovered from the electronic devices and submitted under statement dated 04.01.2023. The details of the same are listed as per Annexure-A to this statement. He put his dated signature on it as a token of having seen and agreeing with them. He further stated that he would provide the proof for rate for which invoices are currently not available with him.

4.2. Statement of Shri Suresh Vasoya was recorded on 28.12.2022 [RUD-26] and 01.01.2023 [RUD-27] under Section 108 of the Customs Act, 1962:

- i. **Shri Suresh Vasoya, in his statement dated 28.12.2022, stated, inter-alia, as under:**
 - a. He stated that he is associated with Vasoya Industries, who is the beneficiary owner of the insecticides imported under the guise of Polymers. He had been working with Vasoya Industries since 2019-20 and looked after all the Accounts/Financial work of Vasoya Industries. He took care of all the cash transactions of Vasoya Industries. Monthly quantum of cash transactions being handled by him in Vasoya Industries was around Rs. 01 (One) Crore. Further, he worked on generation of e-way bills, invoicing, banking transactions, Income Tax Returns, Cheque clearances, payment transfers etc.
 - b. On being asked, he stated that Rajesh Vasoya is his cousin. Further, he stated that he knew that his brother, Rajesh Vasoya, is involved in import-export business in

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the name of his firm Vasoya Industries as well as from other IECs e.g. Gopal Exim, Pooja Enterprises and Satnam Enterprises. Further, he stated that his brother Rajesh Vasoya is importing insecticides and purchasing the same from local manufacturer. On being asked, he stated that he doesn't know how his brother Rajesh Vasoya is importing insecticides as he is looking after only the financial transactions of all the imports and local purchase/sale. He never asked his brother about the purpose of the payment being made to the parties.

- c. On being asked about a whatsapp chat conversation between him (mobile no. 9662045483) and his brother Rajesh Vasoya (mobile no. 9898083583) on 10.02.2020, which is reproduced as under:

Suresh Vasoya :- Emamectin benzoate 5 sg, 100 gm = 200 kg, 500 gm = 300 kg''

Rajesh Vasoya :- Total 650 Kg banse; And want to all in packing so decide and inform.

Suresh Vasoya:- Emamectin benzoate 5 sg; 100 gm = 250 kg, 500gm = 400kg

Rajesh Vasoya :- Okay'',

he stated that, Rajeshbhai Vasoya required 650 kg of Emamectin benzoate at that time so he suggested how to pack them in packing of 100 gm and 500 gm for the final quantity of 650 kg. He further said that he does not have any idea about the import of Emamectin benzoate in the guise of Vinyl Acetate Copolymer. He was handling only the finance part of Vasoya Industries and never handled the import-export work.

- d. On being further asked, he stated that he knows Praveen Patidar as he is a friend of Rajesh Bhai Vasoya. He further stated that Praveen Patidar contacted him for all the money transfer on behalf of import/export of Vasoya Industries. Praveen Patidar used to call him for transfer of money on behalf of import/export handled by Shri Rajesh Vasoya. He doesn't know any further detail about Praveen Patidar.
- e. He further stated that he knows Narayan Gadekar as he does Customs Clearance for Rajesh Bhai Vasoya/Vasoya Industries. He also usually transfers Customs Duty payment to Narayan Gadekar and any miscellaneous customs clearing expenses. His communication with Narayan Gadekar is limited to payment/transfer of Customs duty and other Customs Clearance charges and sharing of information of e-way bills. He stated that he doesn't have any other communication/business with Narayan Gadekar. On being asked, he stated that he has transferred Customs Duty charges to Shri Narayan Gadekar, Customs Broker for the import done by M/s Gopal Exim, M/s Pooja Enterprises, M/s Satnam Enterprises, as the actual beneficiary of the import consignment is his brother i.e. Rajesh Vasoya. Usually, he first confirms from his brother Shri Rajesh Vasoya before transferring any money to Shri Narayan Gadekar as Rajesh Vasoya validates the amount to be transferred to Shri Narayan Gadekar.
- f. On being asked regarding M/s Gopal Exim, he stated that this firm was opened by Rajesh Bhai and Praveen Patidar for import-export of goods. The IEC is taken in the name of Shri Gopal Mali of MP. He knows Gopal Mali through Praveen Patidar only as the financial transaction to Gopal Exim is handled by Praveen Patidar.

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Praveen Patidar had sent him IEC copy of M/s Gopal Exim for accounting purpose in Vasoya Industries. He doesn't know any further details regarding M/s Gopal Exim. He also doesn't know the items which are being imported on behalf of M/s Gopal Exim.

- g. He further stated that the chemicals stored in their factory premises are usually IDB (Immino Di- Benzile), IDBC (Immino Di-Benzile Carbonile), Acitrate Vinyl, ONT (Ortho-Nitro-tolune). Further, he used to generate E-way Bills, for dispatch of imported Vinyl Acetate Copolymer goods from Mumbai to Ratlam. He doesn't know anything about the Chlorantraniliprole and other chemicals being stored in the factory premises. He doesn't have any idea about mis-declaration of insecticides in the guise of Polymer.
 - h. On being asked about money transactions receipts sent to Tracy at China, he submitted that it was transferred on behalf of his brother, as he had told him to share the same with Tracy, the foreign supplier of goods. He doesn't have idea which chemical was used to be exported by Tracy to his brother Rajesh Vasoya.
 - i. On being asked about the recovery of Rs. 70 Lakhs from his residential premises during search operation dated 27.12.2022, he submitted that the said amount was sale proceeds of the goods smuggled into India by mis-declaring the same as polymer in place of insecticides.
 - j. On being asked about all the transactions related to import of the insecticides in guise of Vinyl Acetate Copolymer and sales of the same in India, he stated that the money used to be received through Aangadia (Cash). Rajeshbhai Vasoya used to send him to receive the money from Aangadia (in cash) and he used to do the same on the instructions of Rajeshbhai Vasoya. Further, he stated that, usually he received this money through cash from Aangadia firms namely PM, HM, NK having address at Royal Arcade, Sarthana, Jagatnaka, Ishwar Bechar. To receive the money in cash, Rajeshbhai used to tell him to personally go to any of the above mentioned firms and after reaching there he used to verify his identity to the firm's person, by mentioning the name of Rajeshbhai and making a call to Rajeshbhai. After verification of his identity through phone call between Rajeshbhai and firm's person, the person from the firm used to hand over the cash money which are sale proceeds of the imported smuggled goods sold in local market in India.
- ii. **Shri Suresh Vasoya, in his statement dated 01.01.2023, stated, inter-alia, as under:**
- a. On being asked about his work profile in the companies controlled by Rajesh Vasoya, he stated that he used to raise e-way bills on the basis of instructions passed on by Rajesh Vasoya i.e. B/E no., No. of Bags, Vehicle No. and driver's no. in respect of import consignment.
 - b. Upon being shown one chat between him and Rajesh Vasoya alias Rajesh bhai over WhatsApp on 22.10.2022 (attached as Annexure 'A' to this statement), that was recovered from the forensic examination of his mobile handset, mentioning details i.e. B/E no., No. of Bags, Vehicle No. and driver's no. in respect of one smuggled consignment, he put his dated signature in token of having seen and confirming that

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the said chat was done by him through his mobile. In regard to the said chat, he stated that every import consignment had to be accompanied by an e-way bill that had to be raised either by the buyer or transporter. In their case, as stated earlier, he used to receive instructions from Rajesh Vasoya and, acting upon his instructions, he used to raise e-way bills mentioning the same quantity, amount and the item as mentioned in Bills of Entry provided by Rajesh Vasoya i.e. Vinyl Acetate Ethylene Copolymer.

- c. Further, upon being shown another such chat between him and Rajesh Vasoya alias Rajesh bhai over WhatsApp on 07.07.2022 (attached as Annexure 'B' to this statement and tendered by him with his dated signature), he stated that in this instance and in other similar instances also, he used to receive instructions from Rajesh Vasoya alias Rajesh bhai to raise e-way bills mentioning the quantity, amount and the mis-declared item i.e. Vinyl Acetate Ethylene Copolymer as mentioned in the respective Bills of Entry.
- d. Upon being asked if he was aware whether trading of some restricted items other than Vinyl Acetate Ethylene Copolymer was also carried out at companies controlled by Rajesh Vasoya, he stated that sometimes he used to receive queries from the customers asking for quotation in respect of some items like KK or EMA. Thereafter, he used to forward and confirm the same with Rajesh Vasoya.
- e. Upon being shown another chat between him and Rajesh Vasoya alias Rajesh bhai over WhatsApp on 14.04.2021 (Annexed as Annexure 'C' to this statement), that was recovered from the forensic examination of his mobile handset, he put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that, in this instant conversation, one prospective buyer had asked for quotation in respect of KK or EMA. He forwarded the query to Rajesh Vasoya and, upon receiving his message, he informed the rates to the said buyer. Further, he stated that he had never received any quotation for Vinyl Acetate Ethylene Copolymer from anyone.
- f. Upon being asked, how the smuggled material was routed to the local market, he stated that based on the orders placed by the buyers on basis of queries raised through him or directly through Rajesh Vasoya, Rajesh Vasoya used to provide him with instructions regarding the sale of the imported smuggled items i.e. Coragen or KK, Ema, with details of the recipients, price and item description that had to be mentioned on the tax invoice i.e. Vinyl Acetate Ethylene Copolymer or otherwise.
- g. Upon being shown one invoice no. GT56 dated 12.06.2022, raised by Pooja Enterprises, Surat to Vyom Fertilizers and Agrochem Pvt. Ltd., Ratlam (attached as Annexure 'D' to this statement), that was recovered from the chat between him and Suresh Bhai over WhatsApp on 12.06.2022 after the forensic examination of his mobile handset, he put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In respect of the said invoice, he stated that in regard to this particular invoice, Suresh Bhai, an associate of Rajesh Vasoya, provided him with instructions to raise the said invoice

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to Vyom Industries, Ratlam. While generating the tax invoice and e-way bill for the local sale of these items, the real items were again misdeclared as Vinyl Acetate Ethylene Copolymer and the price was kept around Rs.200/- per kg.

- h. Further, another such invoice was sent by Rajesh Vasoya over WhatsApp on 05.08.2022 (Annexed as Annexure 'E' to this statement). He stated that in this instance and in other similar instances also, Rajesh Vasoya used to provide him with clear instructions regarding details to be mentioned in tax invoices and e-waybills for the local sale of these items. He again stated that in other invoices and e-way bills raised to local buyers, the real items were misdeclared as Vinyl Acetate Ethylene Copolymer.
- i. Upon being asked how the payment in respect of sale of these smuggled items were received and who used to manage the same on behalf of Rajesh Vasoya, he stated that the price of the original product i.e. Coragen or KK, Ema is very high i.e. Rs 6,000/- per kg., but as stated earlier the price was kept around 200/- per kg since the product was misdeclared as Vinyl Acetate Ethylene Copolymer on the invoice that was used to send the smuggled goods. The amount mentioned in the tax invoice was paid by the buyer through banking channel and the remaining part consisting majority of the proceeds were routed through non-banking channels. He used to manage the cash received in respect of the sale of these smuggled goods and also assisted Rajesh Vasoya in sending this money to the foreign suppliers through Angariya Network. He used to receive calls/mobile numbers or money denominations in respect of how and from/to whom to receive/send excess payment for the real goods i.e. Coragen or KK, Ema.
- j. Further, upon being shown one chat dated 17.05.2021 (Annexed as Annexure 'F' to this statement) between him and Rajesh Vasoya alias Rajesh bhai that was recovered after the forensic examination of his mobile handset, in which sale/purchase proceeds through Angariya network is being discussed, he stated that he used to get these instructions from Rajesh Vasoya and, on the basis of such instructions, he used to collect cash from various local buyers of Coragen or KK, Ema and, subsequently, transfer it to foreign based suppliers via Angariya Network. He further stated that the recovery of Rs 70 lakhs that was seized at his residence was a part of the sale proceeds that he was supposed to route through Angariya Network to the foreign based suppliers.
- k. On being shown some part of one WhatsApp chat (Annexed as Annexure 'G' to this statement) done between him and a representative of Chinese supplier Claire AgroChina that was recovered after the forensic examination of his mobile handset, wherein discussion about purchase of Coragen or KK, Ema and their price and details in respect of the received consignments is being discussed, he put his dated signature in token of having seen and confirming that the said chat was done through his mobile. In regard of the said chat, he stated that he was aware about this conversation with Chinese supplier Claire AgroChina. He further stated that, it

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was Rajesh Vasoya who used his WhatsApp account to communicate with the Chinese suppliers to initiate and lock the deal.

1. He further stated that he was aware that the consignment imported by the three firms controlled by Shri Rajesh Vasoya viz. Pooja Enterprise, Satnam Enterprise and Gopal Exim declared as Vinyl Acetate Ethylene Copolymer was actually misdeclared and the items that actually imported were Coragen or KK, Ema. He was also aware that Coragen and Emamectin are used as insecticides and need registration with the competent authority, which is mandatory to import the same as its import is restricted in nature. He further stated that he had paid the Customs duty through ICEGATE portal for certain imported consignments, therefore, he was aware that the duty paid in respect of the smuggled goods were far lower than it had to be. As the value of the goods declared i.e. Vinyl Acetate Ethylene Copolymer was \$2/Kg, but the goods actually imported were insecticides like Coragen and Emamectin Benzoate which has value of around \$50-\$60/kg, the said goods were misdeclared so that duty could be evaded and the goods, thus, sold cheaper in the domestic market.

4.3. Statement of Shri Praveen Patidar was recorded on 27.12.2022, 28.12.2022 and 01.01.2023 under Section 108 of the Customs Act, 1962:

- i. **Shri Praveen Patidar, in his statement dated 27.12.2022, stated, inter-alia, as under:**
 - a. On being asked about the firm Vaishnavi Finechem, he stated that Vaishnavi Finechem is a Proprietorship firm owned by his cousin Shri Vinod Kumar Patidar and all its business activities are handled by him and Vinod together. He further stated that a consignment of Nano KK (Pesticide not included in the list of Central Insecticide Board) was actually imported by Vaishnavi Finechem in the guise of Vinyl Acetate Copolymer under BE 2931818 dated 18.10.2022. The market price of Nano KK was around \$54/kg but the actual declaration of Vinyl Acetate Copolymer was \$2/kg. He further stated that all the accounts related works of Vaishnavi Finechem, Vedanta Argotech, Vyom Fertilizers and Agrochem Pvt. Ltd. are handled by the same people, who are on the payroll of Vyom Fertilizers and Agrochem Pvt. Ltd.
 - b. On being asked about one Rajesh Kumar Vasoya, he stated that he met Shri Rajesh Kumar Vasoya in Shanghai, China in 2013 during an exhibition of fertilisers and pesticides. He further stated that, in around 2015, Shri Rajesh Kumar Vasoya suggested that they should import Pesticides from China. Thereafter, Shri Rajesh Kumar Vasoya used to import different types of pesticides from China by mis-declaring the same as Vinyl Acetate Copolymer. The imports had taken place in the name of Gopal Exim, Pooja Enterprise and Satnam Enterprise. Thereafter, he used to sell these goods from his companies to different vendors and dealers. Further, he added that IEC of Gopal Exim was arranged and provided by him to Rajesh Vasoya.

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- c. On being asked about the import of Vinyl Acetate Copolymer, using 3 IEC's namely Gopal EXIM (IEC - DORPM2339C), Pooja Enterprises (IEC - APEPT9896C) and Satnam Enterprises (IEC - AUFPR0727G), he stated that two compounds, namely, Chlorantraniliprole (Coragen) and Emamectin Benzoate, were imported in guise of Vinyl Acetate -Copolymer in the name of above said three firms. He further stated that the compound Chlorantraniliprole (Coragen) and Emamectin Benzoate require registration with Central Insecticide Board for importation and are expensive with market value of \$75/kg.
- d. He further added that in all the past consignments, the goods declared as Vinyl Acetate Copolymer (declared value of \$2/kg) were actually Chlorantraniliprole (Coragen) and Emamectin Benzoate. He further stated that, as there was no licence issued in the name of the aforesaid firms for the import of the said goods, the said goods were imported in the name of the said three firms by mis-declaring them as Vinyl Acetate Copolymer to avoid import restriction. The aforesaid items were being imported since 2016.
- e. On being asked about the overseas suppliers of the aforesaid mis declared products, he stated that the import of the goods in the name of Vaishnavi Finechem was done through a person named Tracey in China. He further stated, that her details are available in his phone and he is voluntarily giving print out of the screen shots of some chats (Annexure A to this statement) with Tracey where she had discussed about supply of Nano KK from China. He put his dated signature on them as token of having perused the same. Further, he stated that he did not remember the suppliers' name at the moment and would submit the same after getting it from his staff. Further, he added that Tracey is the contact person who supplies the aforesaid mis-declared goods to Rajesh Kumar Vasoya also.
- f. On being asked about the sale of insecticides (Chlorantraniliprole and Emamectin Benzoate) which were procured by mis-declaration in the guise of Vinyl Acetate Copolymer domestically, he stated that he, alongwith Rajesh Kumar Vasoya, handle multiple companies and they route the goods through various firms before finally selling them. He stated that Suresh Vasoya, who is cousin of Rajesh Kumar Vasoya, handles the sale of said insecticides.
- g. On being asked about who files the Bill of Entry wherein insecticides (Nano KK, Chlorantraniliprole and Emamectin Benzoate) are imported by mis-declaration in the guise of Vinyl Acetate Copolymer, he stated that he used to send invoices, Bills of Lading, Packing Lists etc. to a person, namely, Shri Narayan Gadekar on his email ID (aadhar card 579971446233, email id samarthimport14@yahoo.com) from his mail id vyomfert@gmail.com who, in turn, files the BE's.
- h. On being asked as to how differential payment of imported goods is made to overseas supplier, he stated that they use non-banking channels to send payments for actual value of insecticides imported. He further stated that one more consignment of Nano KK declared as Vinyl Acetate Ethylene Copolymer has been booked from China vide BL No. GLW2022110218 dated 22.12.2022 and container

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no. TGPU53 I 7213 (Annexure-B to this statement). The status of its dispatch is not known. He voluntarily submitted a print out copy of the same.

- i. On being asked, he stated that in their manufacturing unit situated at 668, Industrial Area, Ratlam-457001, around 800 Kg of imported Pesticide namely Nano KK is still lying there, which was imported by mis-declaring it as Vinyl Acetate Ethylene Co-Polymer by Vaishnavi Finechem from China.
- ii. **Shri Praveen Patidar, in his statement dated 28.12.2022, stated, inter-alia, as under:**
 - a. Vyom Fertilizers and Agrochem Pvt. Ltd. and Vedant Agrotech are registered at 149, Shahar Sarai, Ratlam-457001. Regarding office related work, apart from these two companies one other company, namely, Vaishnavi Finechem is also being operated from this office. However, Vaishnavi Finechem is registered at 66B, Industrial Area, Ratlma-457001.
 - b. On being shown the invoices in respect of two suppliers viz. Satnam Enterprises, Pooja Enterprises, which was taken over under Panchanama dated 27/28.12.2022 from his office premises, he stated that he had purchased Chlorantraniliprole (Coragen) and Emamectin Benzoate against the said invoices raised by these two suppliers. However, description of the goods was mentioned as Vinyl Acetate Ethylene Copolymer in these invoices. He further stated that these two firms are being operated by Shri Rajesh Kumar Vasoya for importing Chlorantraniliprole (Coragen) and Emamectin Benzoate by mis-declaring the same as Vinyl Acetate Ethylene Copolymer. IEC of Gopal Exim is also being used for this purpose.
 - c. He stated that the mobile number- 9825219747 mentioned under heading consignee and notify party in the BL No. GL W2022070260 dated 06.08.2022 raised in the name of Gopal Exim pertains to Shri Rajesh Vasoya. This mobile number is saved in his phone by the name of Rajesh Bhai Surat and Rajesh Vasoya Surat. As per his knowledge email id- sanskardia@gmail.com mentioned on this BL also pertains to Shri Rajesh Kumar Vasoya. He further stated that all the three firms' viz. Satnam Enterprises, Pooja Enterprises and Gopal Exim are being used by Shri Rajesh Vasoya for importing insecticides by mis-declaring the same as Vinyl Acetate Ethylene Copolymer.
 - d. The import documents like Bill of Entry, Bill of Lading, Commercial Invoice and account statement of Gopal Exim regarding import of Vinyl Acetate Ethylene Copolymer, which were found in his office, have been forwarded by Shri Rajesh Kumar Vasoya to him for making payment to the foreign suppliers against import consignment of Gopal Exim. The IEC of Gopal Exim was arranged by him in the name of Shri Gopal Mali, employee of his firm Vedant Agrotech. He opened a current account number 922020022135530 in around July, 2022 in the name of Gopal Exim using the documents of Shri Gopal Mali for making payment to foreign suppliers using this account and he registered his mobile number 9425937818 with that account. Therefore, Shri Rajesh Kumar Vasoya forwarded the documents like

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Bill of Entry, Bill of Lading, Commercial Invoice to him for onward submission to bank.

- e. On being asked, he stated that Shri Gopal Mali knows that a company has been registered in his name. He informed Shri Gopal Mali that he wanted to take a dealership registration in his name so Shri Gopal Mali provided his documents and put signatures on various documents.
- f. On being asked about Shri Suresh Vasoya, he stated that he knows a person named Shri Suresh Vasoya, who works in the office of Shri Rajesh Kumar Vasoya. Shri Suresh Vasoya is cousin of Shri Rajesh Kumar Vasoya. He met Shri Suresh Vasoya during his visit to Surat in the office of Shri Rajesh Kumar Vasoya. Some times Shri Suresh Vasoya gave instructions regarding making payments to a CHA firm Samarth Logistics through Gopal Exim account.
- g. On being asked about M/s Samarth Logistics, he stated that he knows one person, namely, Shri Narayan Gadekar in Samarth Logistics, however, he did not know the designation of Shri Narayan Gadekar in Samarth Logistics. With the help of Shri Narayan Gadekar, he also imported an import consignment of insecticide by declaring the same as Vinyl Acetate Ethylene Copolymer in the name of Vaishnavi Finechem.
- h. On being shown the Panchanama dated 27.12.2022 drawn at 66B, Industrial Area, Ratlam-457001, he put his dated signature on the same in token of having seen the same. On perusal of Panchanama dated 27.12.2022, he stated that those 36 bags were containing insecticide, namely, Nano KK, which were found at the premises. The said insecticide was imported in the name of Vaishnavi Finechem by declaring the same as Vinyl Acetate Ethylene Copolymer.
- i. On being asked whether there is a huge difference in the import value of Vinyl Acetate Ethylene Copolymer and others insecticides, which was imported by declaring Vinyl Acetate Ethylene Copolymer, he admitted that there is a huge difference between the two products. They used to declare the import value of the goods at a value of around USD 2, however, actual value of the goods was around USD 50 to 60. Regarding the payments of this differential amount, he said that they used to send the money through non-banking channels to Shri Rajesh Kumar Vasoya. Thereafter, Shri Rajesh Kumar Vasoya used to forward the same to foreign suppliers. Sometimes, when Shri Rajesh Kumar sold the goods directly to some dealer in Ratlam, then he used to collect the said amount on Rajesh Vasoya's behalf in Ratlam from these dealers and forward the same to Shri Rajesh Kumar Vasoya through non-banking channel.
- j. On being asked about the current consignment covered under BL No. GLW2022110218 dated 22.12.2022 from China, and payment against the same to be made to Tracy, he stated that he has done an advance payment to Tracy through non-banking channel i.e. Hawala Channel for the said consignment. For the previous consignment also 70-80% amount was sent through Hawala channel. Thereafter, he voluntarily submitted his Apple I-Phone 13 mobile, bearing IMEI

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No.1 354922769014959 and IMEI No. 2 354922769032175, having number 9425937818 for the purpose of investigation.

iii. **Shri Praveen Patidar, in his statement dated 01.01.2023, stated, inter-alia, as under:**

- a. On being asked, he stated that in the year 2016, Rajesh Vasoya obtained two IECs in the name of Radhey Impex & Radhey Corporation and started importing Paclobutrazol by mis-declaring the said insecticide with some other name from the said IECs. Thereafter, Rajesh Vasoya started importing formulation of KK & Delta, declaring the said formulation as 'Tridecanol Ethoxylate' or 'Chinox' with declared value at USD 4.5/Ltr in the name of his IEC firms Radhe Corporation & Radhe Impex. But, in actual the said formulation of KK & Delta was quite expensive. He also purchased the said formulation from Rajesh Vasoya as per his requirement. After sometimes, Rajesh Vasoya started importing Technical grade(which is used for making formulations) of Emamectin, Coragen, Paclobutrazol etc. by mis-declaring the same as Vinyl Acetate Copolymer. He further stated that Shri Rajesh Vasoya generally sold these items in local market as Technical grade only. Sometimes, on the request of the buyer, he got it converted into formulation by sending it to Sydney Formulation, Ankaleshwar.
- b. On being shown certain prints out of whatsapp chat between him (mobile no.- 9425937818) and Rajesh Vasoya (mobile no.-9898083583) which have been recovered from his mobile, he agreed that the chats have happened between him and Rajesh Vasoya. In their chats Rajesh was discussing the price that was to be paid for formulation they were smuggling from China. He confirmed that, in the said chats, they were discussing about such formulations which they used to smuggle from China. Rajesh Vasoya used to send him the screenshots to discuss the formulations which they wanted to get from China as per demand in the local market. The Bill of Entry for clearance of goods were filed by Rajesh Vasoya only. Rajesh Vasoya used to tell him to deposit certain amounts as clearance charges into the bank accounts of Radhey Impex and Radhey Corporation for said consignments. After this, Rajesh used to raise bills from Radhey Impex or Radhey Corporation to Vyom Fertilizers to send the consignments to him for further sale. There are numerous such communications between Rajesh Vasoya and him in his chat history and all of them are regarding the purchase of different formulations. On being asked about excerpt of one such communication dated 16.03.2017 (Annexure-A of this statement), he stated that purchase price of KK 18% + deltamethrin 2% sc was being discussed there before placing order. Similarly, in Annexure B in this statement, in a chat dated 12.04.2017, Rajesh Vasoya was asking him to deposit payment for Quazalofop in bank account of Radhey Impex and telling him about the date when consignment of Quazalofop would come. In Annexure C to this statement, Rajesh Vasoya had informed him that shipment of

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quazalopfop was coming and also told him to send payment in Radhey Corporation bank account.

- c. On being asked, he said that this mode of operation happened for every shipment they had imported from China. The goods were mis-declared so that appearance of goods should resemble the items being smuggled.
- d. As per annexure D to this statement, Rajesh Vasoya had informed him that Rajesh Vasoya had received payment for KK in Radhey Corporation account
- e. As per Annexure E to this statement, in chat dated 13.03.2019, Rajesh Vasoya was telling him to get payment settled for past 3-4 consignments that they had received from China.
- f. As per Annexure F to this statement, he was asking Rajesh Vasoya to make arrangement of 400 litres of Cora +Delta formulations. He further said that it was much more profitable for him (Rajesh Vasoya) to smuggle Coragen/kk/chlorantrilipole and get formulations prepared. And, for making such formulations, Rajesh Vasoya was in contact with several factories where he used to outsource such work, the exact details of such factories were not available with him.
- g. As per Annexure G to this statement, in chat dated 05.08.2020, Rajesh Vasoya has informed him, when Cora tech would become available and what would be the price that Rajesh Vasoya would be charging to him. He further said that Cora tech stands for Coragen technical but Cora is commonly used term for Coragen for convenience. Rajesh Vasoya has also informed him that Cora tech will come on port on Saturday.
- h. As per Annexure H to this statement, in chat dated 30.09.2020, Rajesh Vasoya has confirmed to send payment in account of Pooja Enterprise. To this, he further added that initially Rajesh Vasoya used to smuggle different insecticides formulations using his own IECs Radhey Impex and Radhey corporations, but later he created IECs of Pooja Enterprises and Satnam Enterprises to get insecticides smuggled by mis declaring them.
- i. As per Annexure I to this statement, Rajesh Vasoya has shared with him the account details of the Hongkong and Shanghai Banking Corporation Limited where the remaining payment was to be sent for smuggled insecticides. He further said that only the amount mentioned on bill of entry was sent to their Chinese suppliers through banking channels while the remaining payment was sent through hawala. This hawala transaction was handled by Rajesh Vasoya only for which he used to send cash to Rajesh Vasoya and after that Rajesh Vasoya used to arrange for sending the money to their Chinese supplier.
- j. As per Annexure J to this statement, he was requesting Rajesh Vasoya to check with Claire, who was one of their suppliers in China about the payment that had been sent through hawala.

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- k. As per Annexure K to this statement, Rajesh Vasoya was asking him the GST details of Vyom fertilizers to raise an invoice so that Rajesh Vasoya could send him the insecticides by raising invoice of vinyl acetate ethylene copolymer.
- l. As per Annexure L to this statement, Rajesh had shared a document in which date, quantity, material, etc were mentioned along with rate, amount and payment. He further informed that this was the total quantity of insecticides he had purchased from Rajesh Vasoya for the period 01.04.2022 to 30.11.2022, the amount he was supposed to send to Rajesh Vasoya for the insecticides and pending payment. He further added that Rajesh Vasoya was insisting to clear past pending payments. He further stated that, in his subsequent chat, where it is mentioned '700RTM + 300IND=1000', is actually a reference of Rs 1,000,000/- sent by him to Rajesh Vasoya. This kind of references were being used by them to refer to amounts being sent through Angandiya. He further added that most of the transactions for the sale of the smuggled fertilizers were in cash.
- m. As per Annexure M to this statement, there is reference of sending \$25,200 to Tracy in China (bank account number 70072025000012444), with Payee name Shanghai Mingdou Chemical company. He further added that they had to send payment to their supplier in China. He added that this part of transaction was handled by Rajesh Vasoya. He was only aware that Rajesh used to send cash to one of hawala operator, whose details he was not aware of, and then that hawala operator would send money electronically to bank account of Tracy and send Rajesh Vasoya a payment receipt which would be shared with him. He signed one such payment receipt named Telegraphic Transfer/MEPS with bank reference number FT22120193123365 which Rajesh Vasoya had shared with him and is the proof of \$24,996 sent to Tracy by Rajesh Vasoya (for which he had given cash to Rajesh Vasoya) in token of having seen and acknowledging the same.
- n. As per Annexure N to this statement, in chat dated 19.11.2022, Rajesh Vasoya had forwarded a message to him wherein INR 1,000,000/- had been sent to account of Gopal Exim. He further informed that the amount he used to receive from Rajesh Vasoya in the account of Gopal Exim was used for sending payments of declared value on B/E (\$2/kg) for quantity being purchased. Also, sometimes, he had used same account to send payments to Narayan Gadekar or their CHA for clearance charges.
- o. As per Annexure O to this statement, in chat dated 16.06.2017, he said that Rajesh Vasoya was asking him to make payment for insecticides bought from China. In this chat, Rajesh Vasoya was asking him, if he had put payment of kk + delta in bank account of Corporation (Radhey Corporation). He further said that Rajesh Vasoya used to decide in which IEC, Rajesh Vasoya would be importing, that Rajesh Vasoya had two IECs, one of Radhey Impex and other of Radhey Corporation. In this particular transaction, Rajesh Vasoya had asked him to put the amount declared in B/E in account of Radhey Corporation and send remaining amount through Angadiya.

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4.4. Statement of Shri Narayan Bahusaheb Gadekar was recorded on 27.12.2022 [RUD-31] under Section 108 of the Customs Act, 1962 wherein he stated, inter-alia, as under

- a. In 2017, he got the job of M/s Radhey Enterprises & M/s Radhey Corporation, from one of his known persons. One person, Shri Rajesh Vasoya alias Raju Vasoya approached him, who introduced himself as the person who looks after the work in both the firms as their proprietor.
- b. In 2018 Shri Rajesh Vasoya alias Raju Vasoya started importing Vinyl Acetate Ethylene Copolymer under the firms M/s Satnam Enterprises, M/s Gopal Exim and M/s Pooja Enterprises.
- c. Vinyl Acetate Ethylene Copolymer were being imported by these firms and per year 10-12 imports were being undertaken by the said importers, which were handled by him.
- d. Customs House Agents (CHA) in case of all these three firms are M/s Swift Clifford Agencies Pvt. Ltd. and M/s Bon Freight, both situated in Andheri (East), Mumbai. He further stated that, as a clearing forwarding agent, his job was to take documents & directions from M/s Gopal Exim regarding import of chemicals from China and pass on the said details to CHA, who filed the Bills of Entry with the Customs Authorities based on documents forwarded by him.
- e. The communication and documents regarding import documents were received by him from the persons associated with M/s Satnam Enterprises, M/s Gopal Exim and M/s Pooja Enterprises, i.e., Rajesh Vasoya alias Rajesh Vasoya, his brother Suresh Vasoya and one Parvin Patidar. He further added that communication was received often from Rajesh Vasoya alias Raju Vasoya and, on some occasions, also from Suresh Vasoya and Parvin Patidar.
- f. On being told that Shri Rajesh Vasoya alias Raju Vasoya of M/s Satnam Enterprises, M/s Gopal Exim and M/s Pooja Enterprises is importing the chemicals viz. Chlorantraniliprole, Ernarnectin, abarnectin, zebralit etc. from China and undervaluing them by mis-declaring the same as Polymers, he stated that he is not aware of these facts and that, he had known Shri Rajesh Vasoya alias Raju Vasoya for the past 6 years, thus, he never suspected this type of mis-declaration. He further added that he could recollect whenever there was delay in clearance of cargo Shri Rajesh Vasoya alias Raju Vasoya always texted and asked him "*what is the problem, how much time for clearance, urgent hai, delivery dena hai etc. etc.*". After coming to know these facts of under valuation and mis-declaration of goods, he mentioned that he could understand the urgency on their part. He confirmed that the said facts of under valuation and mis-declaration of goods by Rajesh Vasoya alias Raju Vasoya was not known to him but admitted that there was problem in cargo and the same were for some agricultural uses. He did not raise issue with the importer due to loss of his client and business; also goods were cleared smoothly.
- g. One consignment of approximately 7000 kgs. of Vinyl Acetate Ethylene Copolymer was under clearance from the Customs and currently lying in the docks

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in CWS Impex Park (JNCH). The said consignment had been imported under Bill of Entry No. 3877153 dated 23.12.2022. He tendered the docket of said bill of entry.

- h. Four Bills of entry has also been filed for import of 21,000 kgs, Vinyl Acetate Ethylene Copolymer i.e. 18,000 kgs of Gopal Exim (3 Bills of entry) and 3,000 kgs of Satnam Enterprises (1 Bill of entry). He tendered three dockets prepared by his company i.e. two of Gopal Exim (12,000 Kgs) and one of Satnam Enterprises (3,000 kgs).
- i. On being asked about the transportation of goods he stated that, after clearance of all charges, the CFS issue a delivery order to pick up the goods. He received the e-waybills from Rajesh Vasoya alias Raju Vasoya & Suresh Vasoya and few times from Parvin Patidar and, after receiving the e-way bills, he used to arrange the transportation.
- j. All the goods imported by M/s Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises were being delivered at Ekta Industrial Estate, Tempa Gali, Surat, Gujarat, on the directions of Shri Rajesh Vasoya alias Rajesh Vasoya.
- k. The email id from which he received communication in respect of imports by M/s Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises are Rajeshvasoya@yahoo.co.in and Rajesh@vasoyaindustries.com of Rajesh Vasoya alias Raju Vasoya and vasoya_suresh86@yahoo.co.in of Suresh Vasoya.
- l. He voluntarily tendered his Mobile No. 9867023721, having Sr. No. PJIJ8PBW79LF5LA6 and IMEI Nos. 869829050328816/869829050328808 for further investigation in the matter.

4.5. Statement of Shri Mathur Shamjibhai Vasoya, one of the Directors of Vasoya Industries, was recorded on 11.04.2023 [RUD-32] under Section 108 of the Customs Act, 1962 wherein he stated, inter-alia, as under:

- a. On being asked about the import business of his brother Rajesh Vasoya, he stated that the import business used to be handled by his brother Rajesh Vasoya. However, he knew the fact that his brother Rajeshbhai Vasoya used to smuggle insecticide by mis-declaring the same as chemical. He was also aware of the fact that the smuggled imported goods were being imported without a valid Certificate of Registration or an Import Permit, issued by the Secretary, Central Insecticides Board & Registration Committee and that his brother indulged in smuggling of insecticides by way of mis-declaration.
- b. Further, the whole import procedure used to be handled by Rajesh Vasoya only. Further, the imported goods used to be delivered/stored at godown of Vasoya Industries at Ekta Industrial Estate, which is nearby their factory premises of Vasoya Industries in Surat. The smuggled insecticide used to be stored at godown and the same used to be sold in local market as per the demand basis. Further, he used to contact local buyers to sell the smuggled insecticides (Chlorantraniliprole (KK), Abamectine Benzoate, Emamectine Benzoate). He used to ask quotation/price from his brother Rajesh Vasoya and the same used to be

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communicated to local buyers. If the buyer agreed, then he used to arrange delivery of the smuggled insecticide to the local buyers and payment of the same was received through Aangadia. The payments received from Aangadia used to be handed over to his brother Rajesh Vasoya. He further submitted that his role was limited to the storage of smuggled goods at godown and supply of the same to the local market but he never got involved in related import procedures.

- c. On being shown his whatsapp chats with his brother Rajesh Vasoya, he stated that these chats are related to his conversation regarding demands of smuggled insecticides (Chlorantraniliprole (KK), Abamectine Benzoate, Emamectine Benzoate) from local market and regarding supply and payment of the same. He further stated that smuggled insecticides never came in their factory premises and never got processed to formulate any further chemical/insecticide/pesticide.
- d. The local buyers used to give cash amount to hawala operator. An account number was shared with the hawala operator who would transfer the said cash amount in it. After transferring the amount, hawala operator would share the receipt with him and that receipt was shared with the local buyers as acknowledgement of receipt of payment.
- e. He stated that all above mentioned work of supply of smuggled insecticides to the local market and receipt of the payment through Aangadia was done by him on the instructions of his brother Rajesh Vasoya.
- f. He stated that his brother Rajesh Vasoya used to import Insecticides by declaring the same as chemicals. He was aware of the smuggling of insecticide as mentioned above. He never enquired about the foreign suppliers of the smuggled insecticide from his brother Rajesh Vasoya. Further, Rajesh Vasoya used to arrange vehicle for the delivery of the smuggled goods at their godown. However, the delivery of the smuggled goods to the local market was arranged by him and Suresh Gami. He further stated that apart from supply of smuggled goods into local market and payment of the same through Aangadias, he had no role in the import of smuggled insecticides.

4.6. Statement of Shri Suresh Savjibhai Gami, one of the Directors of Vasoya Industries, was recorded on 12.04.2023 [RUD-33] under Section 108 of the Customs Act, 1962 wherein he stated, inter-alia, as under:

- a. On being asked about the import business of his cousin Rajesh Vasoya, he stated that the import business used to be handled by his cousin Rajesh Vasoya. However, he knows the fact that his cousin Rajeshbhai Vasoya used to smuggle insecticide by mis-declaring the same as chemical. He was also aware of the fact that the smuggled goods were being imported without a valid Certificate of Registration or an Import Permit, issued by the Secretary, Central Insecticides Board & Registration Committee and, that, his cousin Rajeshbhai Vasoya indulged in smuggling of insecticides in by way of mis-declaration.
- b. Further, the whole import procedure used to be handled by Rajesh Vasoya only. Further, the imported goods used to be delivered/stored at godown of Vasoya

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Industries at Ekta Industrial Estate, which is nearby the factory premises of Vasoya Industries in Surat. Rajeshbhai Vasoya used to instruct him about the imported smuggled Insecticides to be stored in godown and he used to follow the instructions and used to arrange storage of the same at the godown. After that the smuggled goods were sold in local market as per demand. Further, Rajeshbhai Vasoya and Mathurbhai Vasoya used to contact local buyers to sell the smuggled insecticide (Chlorantraniliprole (KK), Abamectine Benzoate, Enamectine Benzoate). They used to finalize the quotation/price and the same used to be communicated to local buyers. If the buyer agreed, then Rajeshbhai Vasoya used to tell him to arrange delivery of the smuggled insecticide to the local buyers. Further, the payment for the same was routed through Aangadia, however he was never involved in the payment of the smuggled insecticide. All the payment work used to be handled by Suresh Vasoya and Rajeshbhai Vasoya. Further, sometimes he used to arrange delivery of smuggled insecticides from godown to Sydney Formulation, Ankleshwar for the formulation of different insecticides/pesticides. However, he used to do the same on the instructions of Rajeshbhai Vasoya. He, further submitted that his role was limited to the storage of smuggled goods at godown and supply of the same to the local market/Sydney formulation but he never got involved in related import procedures.

- c. Further, he stated that smuggled insecticides never came in their factory premises and never got processed to formulate any further chemical/insecticide/pesticide. He stated that all above mentioned work of storage of smuggled goods at godown and supply of the same to the local market/Sydney formulation was done by him on the instructions of his cousin Rajesh Vasoya.
- d. He stated that his cousin Rajesh Vasoya used to import insecticides by declaring the same as chemicals. He was aware of the smuggling of insecticide as mentioned above. He never enquired about the foreign suppliers of the smuggled insecticide from his cousin Rajesh Vasoya. Further, Rajesh Vasoya used to arrange vehicle for the delivery of the smuggled goods at their godown. However, the delivery of the smuggled goods to the local market used to be arranged by him and Suresh Gami. He further stated that apart from storage of smuggled goods at godown and supply of the same to the local market/Sydney formulation, he had no role in the import of smuggled insecticides.

4.7. Statement of Shri Vinod Patidar, Proprietor of M/s Vaishnavi Finechem (IEC No. BEVPP7148Q), was recorded on 11.10.2023 [RUD-34] under Section 108 of the Customs Act, 1962 wherein he stated, inter-alia, as under:

- a. On being shown the print out of IEC details of firm M/s Vaishnavi Finechem, he stated that, the PAN No. BEVPP7148Q in the IEC details is his PAN Number i.e. BEVPP7148Q. The name of the proprietor mentioned i.e. Vinod Patidar is him only. He put his dated signature on it in token of having seen it.

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- b. On being asked about how this firm came into existence and for what purpose, he stated that around 4-5 years back, the firm M/s. Vaishnavi Finechem was started in his name. All KYC documents like Aadhar Card, PAN Card etc. which are required to open any firm were given by him to Shri. Praveen Patidar. All the instructions related to the works carried out at the factory premises of the firm was given by Shri. Praveen Patidar only to him. He used to perform the tasks like packing of the products, arranging for logistics of the material and other miscellaneous works assigned by Shri. Praveen Patidar.
- c. On being asked about what business was done in the firm M/s Vaishnavi Finechem, he stated that he had no information about the business activity of the firm M/s Vaishnavi Finechem. It was handled and managed by Shri Praveen Patidar only. His documents were taken by Shri Praveen Patidar when the company was opened some 4-5 years back. Apart from this, he doesn't know anything related to M/s Vaishnavi Finechem.
- d. On being asked why he provided the KYC documents to Shri. Praveen Patidar, he stated that earlier he was doing farming in his village. His parents are living in his ancestral village. As agriculture was not sufficient to sustain the livelihood of his family, he was looking for some job or work. In the meantime, his cousin brother Shri. Praveen Patidar offered him work in the factory, in lieu of providing some documents and opening the company in his name. He was not aware what trading is going on in the company. He stated that he lived in a joint family along with Shri. Praveen Patidar, and whenever money was required for any purpose, Shri. Praveen Patidar used to provide him the same. He was not aware whether any consignment of insecticide has been imported in the name of M/s. Vaishnavi Finechem. All the works related to accounting & finance of the firm were handled by Shri. Praveen Patidar only.
- e. On being asked about whether he was aware of any other firm which Shri Praveen Patidar may have been handling or operating, he stated that he had no idea about any other such firm.
- f. On being asked about whether he had received any financial benefits from Shri Praveen Patidar in return of providing the documents for firm M/s Vaishnavi Finechem, he stated that he did not receive any financial benefits. As stated earlier, he used to ask for money from Praveen Patidar whenever it was required, and Shri Praveen Patidar used to provide him the same. Apart from it he did not get any financial benefit.
- g. On being asked about whether he was aware that Shri Praveen Patidar is under investigation for illegal import of insecticides into India using the firm that is in his name, he stated that he came to know about the case against Shri Praveen Patidar 4-5 months ago. But he was not aware of the customs related procedures and the technicalities of the insecticides.

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4.8. Statement of Shri Gopal Mali, Proprietor of M/s Gopal Exim (IEC No. DORPM2339C), was recorded on 11.10.2023 [RUD-35] under Section 108 of the Customs Act, 1962 wherein he stated, inter-alia, as under:

- a. On being shown the print out of IEC details of firm M/s Gopal Exim, he stated that, the PAN No. DORPM2339C in the IEC details is his PAN Number i.e. DORPM2339C. The name of the proprietor mentioned i.e. Gopal Mali is him only. He has put his dated signature on it in token of having seen it.
- b. On being asked about how this firm came into existence and for what purpose, he stated that he was unaware about the firm in his name. He came to know that such a firm is on his name only when the investigation was started in the matter.
- c. On being asked how he gave the documents for opening the firm, he stated that they had taken the land of Shri. Praveen Patidar on lease in the Palsoda village. There they used to renew the lease every year for which they used to give the documents to Shri. Praveen Patidar. Further, Shri. Praveen Patidar also opened bank account in his name for which also some documents were given by him to Shri. Praveen Patidar. Shri. Praveen Patidar used to take signatures on the documents, but he didn't remember exactly on which documents his signatures were taken.
- d. On being asked about what business was done in the firm M/s Gopal Exim, he stated that he had no information about the business activity of the firm M/s Gopal Exim. It was handled and managed by Shri Praveen Patidar only. Apart from this he didn't know anything related to M/s Gopal Exim.
- e. On being asked why he provided the KYC documents to Shri. Praveen Patidar, he stated that he had been working in his shop since 2004. Also, as stated above, he is working on his farmland in the village since a long time. For these reasons they had family relations with them since quite long period. Hence, he never asked any question to Shri. Praveen Patidar for what purpose the documents & signatures were taken. He further stated that Shri. Praveen Patidar never told him that there was some firm on his name i.e. Gopal Exim and, that, it was being used for the import of insecticides.
- f. On being asked about whether he was aware of any other firm which Shri Praveen Patidar may have been handling or operating, he stated that he had no idea about any other such firm.
- g. On being asked about whether he received any financial benefits from Shri Praveen Patidar in return of providing the documents for opening the firm M/s Gopal Exim, he stated that he has not received any financial benefits. As stated earlier, he used to work on his shop since last 20 years and so he used to get the pesticides used in his agriculture field from the shop at a discount rate.
- h. On being asked whether he was aware that Shri Praveen Patidar is under investigation for illegal import of insecticides into India using firm that was in his name, he stated that he came to know about the case against Shri Praveen Patidar only when the investigation started. He was not aware that the import of insecticides

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is illegal and that the firm M/s. Gopal Exim opened in his name is being used to smuggle insecticides.

- i. On being asked about Shri. Rajesh Vasoya, he stated that he knew Shri Rajesh Vasoya since last 2-3 years as Shri Rajesh Vasoya used to visit the shop of Vedant Agrotech in Ratlam. Rajesh Vasoya used to talk only with Praveen Patidar, and that he never talked to him personally. He was not aware that Shri Rajesh Vasoya is related with Shri. Praveen Patidar for import of insecticides.

4.9. Statement of Shri Sandip Nanabhau Rajput, Proprietor of M/s Satnam Enterprises (IEC No. AUFPR0727G), was recorded on 10.10.2023 [RUD-36] under Section 108 of the Customs Act, 1962 wherein he stated, inter-alia, as under:

- a. On being shown the print out of IEC details of the firm M/s Satnam Enterprise, he stated that the PAN No. AUFPR0727G in the IEC details is his PAN Number i.e. AUFPR0727G. The name of the proprietor mentioned i.e. Sandip Nanabhai Rajput is him only. He has put his dated signature on it in token of having seen it.
- b. On being asked about how this firm came in existence and for what purpose, he stated that he worked as Courier Boy earlier in various firms. He used to deliver letters etc. to Shri Rajesh Vasoya at his office located in Varacha, Surat. This way he came in contact with Shri Rajesh Vasoya. Later, in the year 2018 he told him that he was starting a new company as Vasoya Industries and needed one office person to handle day to day task such as making tea, handling guests, going to bank to deliver letters etc., basically to work as office boy in the said firm. As his earlier courier work required lot of travelling and he was paid very less so he thought that a stable office work would be better and, so, he accepted the job from Shri Rajesh Vasoya. He worked there till 2021 and when his father expired he left that job due to personal reasons. Now, he was working as auto driver in Surat.
- c. On being asked he stated that Shri Rajesh Vasoya asked for his documents such as Pan Card, Aadhar Card etc. for KYC when he joined his office in 2018. He provided the said documents to Rajesh Vasoya thinking that it was required for job purpose. Thereafter, he opened a bank account for him and told him to sign few documents which he did. Rajesh Vasoya told him that by doing that he could get loan from banks on very less interest rate.
- d. On being asked about what business was done in the firm M/s Satnam Enterprise, he stated that he had no information about the business activity of the firm M/s Satnam Enterprise. It was handled and managed by Shri Rajesh Vasoya only. His documents were taken by Shri Rajesh Vasoya when he joined as office boy in Rajesh Vasoya's office. Apart from this he didn't know anything related to M/s Satnam Enterprises.
- e. On being asked about whether he was aware of any other firm which Shri Rajesh Vasoya may have been handling or operating, he stated that he had no idea about any other such firm. He knew that Shri Rajesh Vasoya had many businesses in and

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around Surat and, currently, Shri Rajesh Vasoya was not much active due to his medical condition as he was suffering from cancer and undergoing treatment.

- f. On being asked about whether he received any financial benefits from Shri Rajesh Vasoya in return of providing the documents for firm M/s Satnam Enterprises, he stated that he had not received any financial benefits. He was getting a salary of Rs 15,000/- from Rajesh Vasoya as he worked as office boy in his office. Apart from it he did not get any financial benefit.
- g. On being asked about whether he was aware that Shri Rajesh Vasoya is under investigation for illegal import of Insecticides into India using firm that was in his name, he stated that he came to know about the case against Shri Rajesh Vasoya just two weeks ago. Rajesh Vasoya called him to come to his office and told him that there is some office work. Rajesh Vasoya informed him that he may have to go to Mumbai in relation to the illegal import done by him (Rajesh Vasoya) in firm M/s Satnam Enterprises.

4.10. Statement of Ravibhai Maganbhai Tanti, Proprietor of M/s Pooja Enterprises (IEC No. APEPT9896C), was recorded on 10.10.2023 [RUD-37] under Section 108 of the Customs Act, 1962 wherein he stated, inter-alia, as under:

- a. On being shown the printout of IEC details of firm M/s Pooja Enterprise, he stated that, the PAN No. in the IEC details are his PAN Number i.e. APEPT9896C. The name of the proprietor mentioned i.e. Ravi Maganlal Tanti is him only.
- b. On being asked about how this firm came in existence and for what purpose, he stated that he knew one person named Shri Rajesh Vasoya since 2015 who had his business in Surat. He used to work under him. Like this he came in contact of Rajesh Vasoya and developed friendly relations. Shri Rajesh Vasoya used to help him financially whenever he needed any money urgently and he used to give it back when he had savings to return it. In the year 2020, Shri Rajesh Vasoya asked him to give his documents such as Aadhaar Card, Pan Card etc. to open a bank account. He told him that this way he would be able to get loan easily. Thereafter, he provided his documents to him.
- c. On being asked about what business was done in the firm M/s Pooja Enterprises, he stated that he had no information about the business activity done in the firm M/s Pooja Enterprises. It was handled and managed by Shri Rajesh Vasoya only. Rajesh Vasoya told him that he would create a good credit history of his (Ravibhai's) profile and, hence, he would be able to get loan easily whenever he needed any money. Apart from this he didn't know anything related to M/s Pooja Enterprises.
- d. On being asked about whether he was aware of any other firms which Shri Rajesh Vasoya may have been handling or operating, he stated that he had no idea about any other such firm. He knew that Shri Rajesh Vasoya had many businesses in and around Surat and currently he was not much active due to his medical condition as he was suffering from cancer and undergoing treatment.

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- e. On being asked about whether he received any financial benefits from Shri Rajesh Vasoya in return of providing the documents for firm M/s Pooja Enterprises, he stated that he did not receive any financial benefits. However, whenever he needed any amount to borrow, Shri Rajesh Vasoya used to give him that and he used to return it as per his savings.
- f. On being asked about whether he is aware of the facts of the case for which Shri Rajesh Vasoya is under investigation for illegal import of insecticides in India using firm that is in his name, he stated that he came to know about the case against Shri Rajesh Vasoya through newspaper. Through the news article he came to know that Shri Rajesh Vasoya has been arrested in a case related to illegal import of insecticides in Mumbai. Later, when he was released on bail, he called him and told him the details. At that time he came to know that Shri Rajesh Vasoya was doing illegal import in the name of M/s Pooja Enterprises.

5. ARREST AND COURT PROCEEDINGS:

During the course of investigation, three accused were arrested under Section 104 of the Customs Act, 1962 in terms of provisions of Section 104(4)(a), 104 (4)(b), 104(6)(a), 104(6)(c) read with provisions of Section 132, 135, 135(1)(a)(i)(A), 135(1)(b)(i)(A) and 135(1)(a)(i)(C) of the Customs Act, 1962 viz. Shri Rajesh Vasoya, Shri Suresh Vasoya and Shri Praveen Patidar. The details of their arrest and court proceedings are as below:

- 5.1. Shri Rajesh Vasoya was placed under arrest in Surat on 28.12.2022 (Arrest Memo dated 28.12.2022 under Section 104 of the Customs Act, 1962. He was produced before Ld. Chief Metropolitan Magistrate, Surat on 29.12.2022 for transit remand to Mumbai. Later Shri Rajesh Vasoya was produced before Ld. Additional Chief Metropolitan Magistrate (ACMM), 19th Court, Esplanade, Mumbai for DRI remand which was granted and later he was remanded to judicial custody. As per the order dated 27.02.2023 passed by Ld. ACMM, 19th Court, Esplanade, Mumbai, Shri Rajesh Vasoya was released on bail.
- 5.2. Shri Suresh Vasoya was placed under arrest in Surat on 28.12.2022 (Arrest Memo dated 28.12.2022 under Section 104 of the Customs Act, 1962. He was produced before Ld. Chief Metropolitan Magistrate, Surat on 29.12.2022 for transit remand to Mumbai. Later Shri Suresh Vasoya was produced before Ld. Additional Chief Metropolitan Magistrate (ACMM), 19th Court, Esplanade, Mumbai for DRI remand which was granted and later he was remanded to judicial custody. As per the order dated 27.02.2023 passed by Ld. ACMM, 19th Court, Esplanade, Mumbai, Shri Suresh Vasoya was released on bail.
- 5.3. Shri Praveen Patidar was placed under arrest in Ratlam on 28.12.2022 (Arrest Memo dated 28.12.2022 under Section 104 of the Customs Act, 1962. He was produced before Ld. Chief Metropolitan Magistrate, Ratlam on 29.12.2022 for transit remand to Mumbai that was granted. Later Shri Praveen Patidar was produced before Ld. Additional Chief Metropolitan Magistrate (ACMM), 19th Court, Esplanade, Mumbai for DRI remand

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which was granted and later he was remanded to judicial custody. As per the order dated 27.02.2023 passed by Ld. ACMM, 19th Court, Esplanade, Mumbai, Shri Praveen Patidar was released on bail.

6. TESTING OF THE SAMPLES AND RESULTS:

The representative samples of the goods were drawn under panchnama during the examination of the live consignments of the subject importers as listed under Table-03. To ascertain the composition and nature of the imported goods, these representative samples were sent to Central Insecticides Laboratory (CIL), Faridabad, Haryana. The test results of the live consignments are listed under Table-07 below.

Table-07					
Sr. No.	Bill of Entry/ BL No., & Date		Goods Description	Sample Type	CIL Test Result
	M/s Gopal Exim				
1.	3877153 dated 23.12.2022	Vinyl Acetate Ethylene Copolymer	A1	Chlorantraniliprole (78.37%)	
			B1	Chlorantraniliprole (50.11%)	
2.	3927133 dated 27.12.2022	Vinyl Acetate Ethylene Copolymer	A1	Emamectin Benzoate (77.84%)	
3.	3927390 dated 27.12.2022	Vinyl Acetate Ethylene Copolymer	X1	Chlorantraniliprole (67.92%)	
			Y1	Chlorantraniliprole (98.30%)	
			Z1	Chlorantraniliprole (53.77%)	
4.	3928502 dated 27.12.2022	Vinyl Acetate Ethylene Copolymer	D1	Chlorantraniliprole (95.30%)	
			E1	Chlorantraniliprole (96.80%)	
5.	GLW2022120207 Dated 28.12.2022	Vinyl Acetate Ethylene Copolymer	G1	Chlorantraniliprole (55.25%)	
			H1	Chlorantraniliprole (55.11%)	
	M/s Satnam Enterprises				
6.	3927359 dated 27.12.2022	Vinyl Acetate Ethylene Copolymer	P1	CIL gave negative report for presence of Emamectin Benzoate & Chlorantraniliprole. CRCL reported it as other than Vinyl Acetate Ethylene Copolymer.	
			Q1	CIL gave negative report for presence of Emamectin Benzoate & Chlorantraniliprole. CRCL reported it as other than Vinyl Acetate Ethylene Copolymer.	
			R1	Diflubenzuron (13%)	
	M/s Vaishnavi Finechem				
7.	2022110218 dated 22.12.2022	Vinyl Acetate Ethylene Copolymer	F1	Chlorantraniliprole (98.40%)	

(Test Result of the live consignments imported at Nhava-Sheva-INNSA1)

Testing of samples and result of Live Consignments:

- 6.1. The test results of the goods imported by the firm M/s Gopal Exim (IEC No. DORPM2339C):
- i. The two samples marked as Type-A1 and Type-B1 of the goods imported through Bill of Entry No. 3877153 dated 23.12.2022 having declared description as ‘Vinyl Acetate Ethylene Copolymer’, Quantity 7000 Kgs drawn under panchnama dated 27.12.2022

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- were sent to CIL, Faridabad vide Test Memo dated 28.12.2022. The CIL, Faridabad analysed the samples and gave results of the analysis vide letter File No. 04/Chem/CIL/2022-23/Investigational Samples dated 11.01.2023. The result for sample marked as Type-A1 tested positive for the presence of *Chlorantraniliprole* (content=78.37%) and sample marked as Type-B1 tested positive for the presence of *Chlorantraniliprole* (content=50.11%).
- ii. The one sample marked as Type-A1 of the goods imported through Bill of Entry No. 3927133 dated 27.12.2022 having declared description as 'Vinyl Acetate Ethylene Copolymer', Quantity 5000 Kgs drawn under panchnama dated 03.01.2023 was sent to CIL, Faridabad vide Test Memo dated 25.01.2023. The CIL, Faridabad analysed the sample and gave result of the analysis vide letter File No. 04/Chem/CIL/2022-23/Investigational Samples dated 15.02.2023. The result for sample marked as Type-A1 tested positive for the presence of *Emamectin Benzoate* (content=77.84%).
 - iii. The three samples marked as Type-X1, Y1 and Z1 of the goods imported through Bill of Entry No. 3927390 dated 27.12.2022 having declared description as 'Vinyl Acetate Ethylene Copolymer', Quantity 7000 Kgs drawn under panchnama dated 10.01.2023 was sent to CIL, Faridabad vide Test Memo dated 25.01.2023. The CIL, Faridabad analysed the sample and gave result of the analysis vide letter File No. 04/Chem/CIL/2022-23/Investigational Samples dated 15.02.2023 (for sample marked as Type-X1), 11.05.2023 (for sample marked as Type-Y1) and 23.02.2023 (for sample marked as Type-Z1). The result for sample marked as Type-X1 tested positive for the presence of *Chlorantraniliprole* (content=67.92%), sample marked as Type-Y1 tested positive for the presence of *Chlorantraniliprole* (content=98.30%) and sample marked as Type-Z1 tested positive for the presence of *Chlorantraniliprole* (content=53.77%).
 - iv. The two samples marked as Type-D1 and E1 of the goods imported through Bill of Entry No. 3928502 dated 27.12.2022 having declared description as 'Vinyl Acetate Ethylene Copolymer', Quantity 6000 Kgs drawn under panchnama dated 16.01.2023 was sent to CIL, Faridabad vide Test Memo dated 25.01.2023. The CIL, Faridabad analysed the sample and gave result of the analysis vide letter File No. 04/Chem/CIL/2022-23/Investigational Samples dated 11.05.2023. The result for sample marked as Type-D1 tested positive for the presence of *Chlorantraniliprole* (content=95.30%), sample marked as Type-E1 tested positive for the presence of *Chlorantraniliprole* (content=96.80%).
 - v. The two samples marked as Type-G1 and H1 of the goods imported through Bill of Lading No. GLW2022120207 dated 28.12.2022 having declared description as 'Vinyl Acetate Ethylene Copolymer', Quantity 5000 Kgs drawn under panchnama dated 25.01.2023 was sent to CIL, Faridabad vide Test Memo dated 08.02.2023. The CIL, Faridabad analysed the sample and gave result of the analysis vide letter File No. 04/Chem/CIL/2022-23/Investigational Samples dated 23.02.2023. The result for sample marked as Type-G1 tested positive for the presence of *Chlorantraniliprole* (content=55.25%) and sample marked as Type-H1 tested positive for the presence of *Chlorantraniliprole* (content=55.11%).

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6.2. The three samples marked as Type-P1, Q1 and R1 of the goods imported by firm M/s Satnam Enterprises (IEC No. AUFPR0727G) through Bill of Entry No. 3927359 dated 27.12.2022 having declared description as 'Vinyl Acetate Ethylene Copolymer', Quantity 3000 Kgs drawn under panchnama dated 10.01.2023 were sent to CIL, Faridabad vide Test Memo dated 25.01.2023. The CIL, Faridabad analysed the sample and gave result of the analysis vide letter File No. 04/Chem/CIL/2022-23/Investigational Samples dated 11.05.2023. The result for sample marked as Type-P1 tested negative for the presence of Emamectin Benzoate and Chlorantraniliprole; sample marked as Type-Q1 tested negative for the presence of Emamectin Benzoate and Chlorantraniliprole; and sample marked as Type-R1 tested positive for the presence of *Diiflubenzuron* (content=13.0%). As the result for sample marked as Type-P1 and Q1 tested negative for the presence of Emamectin Benzoate and Chlorantraniliprole, it was further sent to Central Revenue Control Laboratory (CRCL), New Custom House (NCH), Mumbai vide Test Memo dated 18.05.2023. The CRCL, NCH, Mumbai vide letter dated 12.06.2023 informed that the samples are other than description i.e. other than Vinyl Acetate Ethylene Copolymer that means they are not the goods as declared in said Bill of Entry and, hence, were mis-declared. As per statement of Shri Rajesh Vasoya, Suresh Vasoya and Praveen Patidar, the subject goods of sample Type P1 & Q1 is Nano KK i.e. Nano Chlorantraniliprole that is an Insecticide. However, the said Insecticide is not listed in Schedule to the Insecticides Act, 1968.

6.3. The one sample marked as Type-F1 of the goods imported by firm M/s Vaishnavi Finechem (IEC No. BEVPP7148Q) imported through Bill of Lading No. GLW2022110218 dated 22.12.2022 having declared description as 'Vinyl Acetate Ethylene Copolymer', Quantity 2000 Kgs drawn under panchnama dated 16.01.2023 were sent to CIL, Faridabad vide Test Memo dated 25.01.2023. The CIL, Faridabad analysed the sample and gave result of the analysis vide letter File No. 04/Chem/CIL/2022-23/Investigational Samples dated 11.05.2023. The result for sample marked as Type-F1 tested positive for the presence of *Chlorantraniliprole* (content=98.40%).

Testing of samples and result of goods found at factory locations during searches conducted:

6.4. During the search conducted at the factory premises of M/s Vasoya Industries (Firm of Shri Rajesh Vasoya) located at Plot No. B5 and B6, Block No 59 Palki and Block No 59B, Ekta Industrial Estate Tempa Gali, Pipodara, Surat, six types of intermediates were found, therefore four representative samples were drawn for each type of intermediate for testing purpose as listed under Table-05 above, under panchnama dated 27.12.2022. The samples marked as A1, B1, C1, D1, E1 and F1 was sent to CIL, Faridabad vide Test Memo dated 28.12.2022. The CIL, Faridabad analysed the sample and gave result of the analysis vide letter File No. 04/Chem/CIL/2022-23/Investigational Samples dated 11.05.2023. The result for sample marked as A1, B1 and C1 tested negative for the presence of Emamectin

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Benzoate and Chlorantraniliprole; the result for sample marked as D1 tested positive for the presence of *Buprofezin* (content-0.05%); the result for sample marked as E1 tested positive for the presence of *Buprofezin* (content-37.8%); the result for sample marked as F1 tested positive for the presence of *Buprofezin* (content-84.5%) and *Chlorantraniliprole* (content-0.1%). As the result for sample marked as A1, B1 and C1 tested negative for the presence of Emamectin Benzoate and Chlorantraniliprole, another set of samples marked as A2, B2 and C2 of same material were further sent to Central Revenue Control Laboratory (CRCL), New Custom House (NCH), Mumbai vide Test Memo dated 18.05.2023. The CRCL, NCH, Mumbai vide Test Result dated 05.06.2023 informed that the sample A2 is composed of 2,2-Di Nitro Di Benzyl; Test Result dated 18.05.2023 informed that the sample B2 is composed of Imino Di Benzyl; Test Result dated 18.05.2023 informed that the sample C2 is composed of Imino Di Benzyl. The test results from CIL, Faridabad and CRCL, NCH, Mumbai of the six types of material found at factory location is listed under Table-08 below:

Table-08

Sr. No.	Name of Intermediate found at Factory	Type of Sample marked as	Qty (Kgs)	CIL Test Result	CRCL Report
1.	2,2 -Di Nitro Di Benzyl (DNDB)	A1, A2, A3 and A4	10485	Negative for Emamectin Benzoate & Chlorantraniliprole	Composed of 2,2-Di Nitro Dibenzy
2.	Imino Di Benzyl (IDB) (Manufactured in Factory)	B1, B2, B3 and B4	3757	Negative for Emamectin Benzoate & Chlorantraniliprole	Composed of Imino Dibenzy
3.	Imino Di Benzyl (IDB) (Purchased from M/s Almon Industries – Country of Origin China)	C1, C2, C3 and C4	3247	Negative for Emamectin Benzoate & Chlorantraniliprole	Composed of Imino Dibenzy
4.	Imino Di Benzyl (IDB) (Purchased from M/s Panchsheel Organics Limited – Brand Aether)	D1, D2, D3 and D4	628	Buprofezin- 0.05 %	NA
5.	Imino Stilbene Carbonyl Chloride (ISBCC)	E1, E2, E3 and E4	1200	Buprofezin- 37.8 %	NA
6.	10-Methoxyimino Stilbene	F1, F2, F3 and F4	686	Buprofezin- 84.5 % & Chlorantraniliprole- 0.1%	NA

6.5. During the search conducted at factory premises of M/s Vaishnavi Finchem of Shri Praveen Patidar located at B-66, Industrial Area, Ratlam, Madhya Pradesh-457001, 36 bags of 25 Kgs each (total 899 Kgs), believed to contain 'Nano KK' imported vide Bill of Entry No. 2931818 dated 18.10.2022 by M/s Vaishnavi Finechem, were recovered and six representative samples were drawn for testing purpose marked as 01 to 06 under

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panchnama dated 27.12.2022. The sample marked as 05 was sent to CIL, Faridabad vide Test Memo dated 28.12.2022. The CIL, Faridabad analysed the sample and gave result of the analysis vide letter File No. 04/Chem/CIL/2022-23/Investigational Samples dated 11.05.2023. The result for sample marked as 05 tested negative for the presence of Emamectin Benzoate and Chlorantraniliprole. As the result for sample marked as 05 tested negative for the presence of Emamectin Benzoate and Chlorantraniliprole, it was further sent to Central Revenue Control Laboratory (CRCL), New Custom House (NCH), Mumbai vide Test Memo dated 18.05.2023. The CRCL, NCH, Mumbai vide letter dated 12.06.2023 informed that the samples are other than description i.e. other than Vinyl Acetate Ethylene Copolymer; that means they are not the goods as declared in said Bill of Entry and, hence, were mis-declared. As per statement of Shri Praveen Patidar, the subject goods are Nano KK i.e. Nano Chlorantraniliprole that is an insecticide. However, the said Insecticide is not listed in the Schedule to the Insecticides Act, 1968.

7. SEIZURES:

Based on the evidences collected, statements of key persons involved and test reports of the samples drawn during examination of goods, the goods mentioned in Table-09 below were found to be insecticides and, hence, were seized under Section 110 of the Customs Act, 1962:

Table-09						
Sr. No .	Bill of Entry/ BL No., & Date	Declared description of goods			Qty (Kgs)	Seizure Memo Date
A.	LIVE CONSIGNMENTS INTERCEPTED & EXAMINED AT NHAVA-SHEVA (INNSA1)					
a.	M/s Gopal Exim					
i.	3877153 dated 23.12.2022	Vinyl Copolymer	Acetate	Ethylene	7000	29.12.2023
ii.	3927133 dated 27.12.2022	Vinyl Copolymer	Acetate	Ethylene	5000	24.01.2023
iii.	3927390 dated 27.12.2022	Vinyl Copolymer	Acetate	Ethylene	7000	24.01.2023
iv.	3928502 dated 27.12.2022	Vinyl Copolymer	Acetate	Ethylene	6000	24.01.2023
v.	GLW2022120207 dated 28.12.2022	Vinyl Copolymer	Acetate	Ethylene	5000	03.03.2023
b.	M/s Satnam Enterprises					
i.	3927359 dated 27.12.2022	Vinyl Copolymer	Acetate	Ethylene	3000	24.01.2023
c.	M/s Vaishnavi Finechem					
i.	GLW2022110218 dated 22.12.2022	Vinyl Copolymer	Acetate	Ethylene	2000	24.01.2023
B.	GOODS FOUND DURING SEARCHES AT FACTORY LOCATIONS:					
a.	M/s Vasoya Industries					
i.	Search panchnama dated 27.12.2022 drawn at factory located at Plot No B5 and B6, Block No 59 Palki and Block No 59B, Ekta Industrial Estate Tempa Gali, Pipodara, Surat.	Imino Di Benzyl (IDB) (Purchased from M/s Panchsheel Organics Limited – Brand Aether)			628	25.09.2023
ii.		Imino Stilbene Carbonyl Chloride (ISBCC)			1200	
iii.		10-Methoxyimino Stilbene			686	
b.	M/s Vaishnavi Finechem					

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i.	Search panchnama dated 27.12.2022 drawn at factory located at 149, Shahar Sarai, Ratlam, Madhya Pradesh – 457001 where goods of past BE No. 2931818 dated 18.10.2022 found.	Vinyl Acetate Ethylene Copolymer	899	26.06.2023

- 7.1.** The goods imported by firm M/s Gopal Exim (IEC No. DORPM2339C) through Bill of Entry No. 3877153 dated 23.12.2022, having declared description as ‘Vinyl Acetate Ethylene Copolymer’, Quantity 7000 Kgs, were found to be mis-declared and undervalued because as per test reports the goods are *Chlorantraniliprole*, an insecticide covered under the Schedule of the Insecticide Act, 1968. Therefore, the said goods were seized vide Seizure Memo dated 29.12.2022 under Section 110 of the Customs Act, 1962.
- 7.2.** The goods imported by firm M/s Gopal Exim (IEC No. DORPM2339C) through Bill of Entry No. 3927133 dated 27.12.2022 having declared description as ‘Vinyl Acetate Ethylene Copolymer’, Quantity 5000, Kgs were found to be mis-declared and undervalued because as per test reports the goods are *Emamectin Benzoate*, an Insecticide covered under the Schedule of the Insecticide Act, 1968. Therefore, the said goods were seized vide Seizure Memo dated 24.01.2023 under Section 110 of the Customs Act, 1962.
- 7.3.** The goods imported by firm M/s Gopal Exim (IEC No. DORPM2339C) through Bill of Entry No. 3927390 dated 27.12.2022, having declared description as ‘Vinyl Acetate Ethylene Copolymer’, Quantity 7000 Kgs, were found to be mis-declared and undervalued because as per test reports the goods are *Chlorantraniliprole*, an insecticide covered under the Schedule of the Insecticide Act, 1968. Therefore, the said goods were seized vide Seizure Memo dated 24.01.2023 under Section 110 of the Customs Act, 1962.
- 7.4.** The goods imported by firm M/s Gopal Exim (IEC No. DORPM2339C) through Bill of Entry No. 3928502 dated 27.12.2022, having declared description as ‘Vinyl Acetate Ethylene Copolymer’, Quantity 6000 Kgs, were found to be mis-declared and undervalued because as per test reports the goods are *Chlorantraniliprole*, an insecticide covered under the Schedule of the Insecticide Act, 1968. Therefore, the said goods were seized vide Seizure Memo dated 24.01.2023 under Section 110 of the Customs Act, 1962.
- 7.5.** The goods imported by firm M/s Gopal Exim (IEC No. DORPM2339C) through Bill of Lading No. GLW2022120207 dated 28.12.2022, having declared description as ‘Vinyl Acetate Ethylene Copolymer’, Quantity 5000 Kgs, were found to be mis-declared and undervalued because as per test reports the goods are *Chlorantraniliprole*, an insecticide covered under the Schedule of the Insecticide Act, 1968. Therefore, the said goods were seized vide Seizure Memo dated 03.03.2023 under Section 110 of the Customs Act, 1962.
- 7.6.** The goods imported by M/s Satnam Enterprises (IEC No. AUFPR0727G) through Bill of Entry No. 3927359 dated 27.12.2022, having declared description as ‘Vinyl Acetate Ethylene Copolymer’, Quantity 3000 Kgs, were found to be mis-declared and undervalued because as per test reports the goods are *Chlorantraniliprole*, an insecticide covered under the Schedule of the Insecticide Act, 1968. Therefore, the said goods were seized vide Seizure Memo dated 24.01.2023 under Section 110 of the Customs Act, 1962.

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7.7. The goods imported by M/s Vaishnavi Finechem (IEC No. BEVPP7148Q) imported through Bill of Lading No. GLW2022110218 dated 22.12.2022, having declared description as ‘Vinyl Acetate Ethylene Copolymer’, Quantity 2000 Kgs, were found to be mis-declared and undervalued because as per test reports the goods are *Chlorantraniliprole*, an insecticide covered under the Schedule of the Insecticide Act, 1968. Therefore, the said goods were seized vide Seizure Memo dated 24.01.2023 under Section 110 of the Customs Act, 1962.

7.8. The goods found during the search conducted at the factory premises of M/s Vasoya Industries (Firm of Shri Rajesh Vasoya) were of six types of intermediate and three types of goods as per test reports were found to be insecticides covered under the Schedule of the Insecticide Act, 1968. Therefore, the said goods were seized vide Seizure Memo dated 25.09.2023 under Section 110 of the Customs Act, 1962 and are listed at Sr. No. 4, 5 and 6 of Table-10 below. Further, the goods mentioned at Sr. No. 1, 2 and 3 of Table-10 were released as they were found to be as declared and did not contain any insecticides.

Table-10

Sr. No.	Name of Intermediate found at Factory	Type of Sample marked as	Qty (Kgs)	CIL Test Result	CRCL Report
1.	2,2’-Di Nitro Di Benzyl (DNDB)	A1, A2, A3 and A4	10485	Negative for Emamectin Benzoate & Chlorantraniliprole	Composed of 2,2’-Di Nitro Dibenzyl
2.	Imino Di Benzyl (IDB) (Manufactured in Factory)	B1, B2, B3 and B4	3757	Negative for Emamectin Benzoate & Chlorantraniliprole	Composed of Imino Dibenzyl
3.	Imino Di Benzyl (IDB) (Purchased from M/s Almon Industries – Country of Origin China)	C1, C2, C3 and C4	3247	Negative for Emamectin Benzoate & Chlorantraniliprole	Composed of Imino Dibenzyl
4.	Imino Di Benzyl (IDB) (Purchased from M/s Panchsheel Organics Limited – Brand Aether)	D1, D2, D3 and D4	628	Buprofezin- 0.05 %	NA
5.	Imino Stilbene Carbonyl Chloride (ISBCC)	E1, E2, E3 and E4	1200	Buprofezin- 37.8 %	NA
6.	10-Methoxyimino Stilbene	F1, F2, F3 and F4	686	Buprofezin- 84.5 % & Chlorantraniliprole- 0.1%	NA

7.9. The goods found during the search conducted at factory premises of M/s Vaishnavi Finchem of Shri Praveen Patidar is 36 bags of 25 Kgs each (total 899 Kgs), believed to contain ‘Nano KK’ imported vide Bill of Entry No. 2931818 dated 18.10.2022 by M/s Vaishnavi Finechem were found to be mis-declared and undervalued because as per CRCL, NCH, Mumbai letter dated 12.06.2023 the samples are other than description i.e. other than Vinyl Acetate Ethylene Copolymer; that means they are not the goods as declared in said Bill of Entry. Further, as per statement of Shri Praveen Patidar, the subject goods are Nano KK i.e. Nano Chlorantraniliprole that is an insecticide. However, the said

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insecticide is not listed in the Schedule to the Insecticides Act, 1968. Therefore, the said goods were seized vide Seizure Memo dated 26.06.2023 under Section 110 of the Customs Act, 1962.

- 7.10.** During the search of residential premises of Shri Sureshbhai Vasoya, Indian Currency amounting to Rs.70,00,000/- (Rupees Seventy Lakhs only) was recovered. The said amount of Rs. 70,00,000/- was seized vide Seizure Memo dated 27.12.2022 under Section 110 of the Customs Act, 1962 under the reasonable belief that they are sale proceeds of the illegally imported and smuggled insecticides by Shri Rajeshbhai Vasoya and, hence, liable to confiscation under Section 121 of the Customs Act, 1962. An application was made before the Hon'ble Metropolitan Magistrate, 65th Court, Andheri, Mumbai under Section 110(1B) of the Customs Act, 1962. The seized cash was verified before the Hon'ble Metropolitan Magistrate under Panchnama dated 21.04.2023 who issued the Certificate dated 21.04.2023. The said seized cash was deposited at Indian Overseas Bank, New Marine Lines, Mumbai as Fixed Deposit of Rs.70,00,000/-(Rupees Seventy Lakh only) having No. 030104000011626, Deposit Receipt No. 2019/NDRW 0785133 dated 10.05.2023.

8. RELEVANT LEGAL PROVISIONS:

Relevant provisions of law relating to import of goods in general and insecticides in particular, the Policy and Rules relating to the import of insecticides, the liability of the goods to confiscation and liability of the persons concerned to penalty for improper/illegal importation, under the provisions of the Customs Act, 1962 read with the provisions of the Insecticides Act, 1968 and other laws for the time being in force are summarized as under:

8.1. Foreign Trade (Development and Regulation) Act, 1992:

- i. Section 5 of the Foreign Trade (Development and Regulation) Act, 1992 provides inter-alia, for formulation of the export and import policy by the Central Government from time to time.
- ii. Section 7 of the Foreign Trade (Development and Regulation) Act, 1992, states that no import can take place without a valid Import Export Code Number unless otherwise exempted.
- iii. Section 11 (1) of the Foreign Trade (Development and Regulation) Act, 1992 states no export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made thereunder and the foreign trade policy for the time being in force.

8.2. Foreign Trade (Regulation) Rules, 1993

- i. Rule 11 of the Foreign Trade (Regulation) Rules, 1993 stipulates inter-alia that on the importation into any custom port of any goods, whether liable to duty or not, the owner of such goods shall in the bill of entry or any other documents prescribed under the Customs Act, 1962 state the value, quality and description of such goods to the best of

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his knowledge and belief and shall subscribe a declaration of the truth of such statement at the foot of such bill of entry or any other document.

- ii. Rule 14 of the Foreign Trade (Regulation) Rules 1993, provides inter-alia, that (i) no person shall make sign or use or cause to be made, signed or used any declaration, statement or document for the purpose of obtaining any license or importing or exporting any goods knowing or having reasons to believe that such declaration statement or document is false in any material particular (ii) no person shall employ any corrupt or fraudulent practice for the purposes of obtaining any license or importing or exporting any goods.

8.3. The Insecticides Act, 1968:

i. Section 9 of the Insecticides Act, 1968: Registration of insecticides:

(1) Any person desiring to import or manufacture any insecticide may apply to the Registration Committee for the registration of such insecticide and there shall be a separate application for each such insecticide:

Provided that any person engaged in the business of import or manufacture of any insecticide immediately before the commencement of this section shall make an application to the Registration Committee within a period of seventeen months from the date of such commencement for the registration of any insecticide which he has been importing or manufacturing before that date:

Provided further that where any person referred to in the preceding proviso fails to make an application under that proviso within the period specified therein, he may make such application at any time thereafter on payment of a penalty of one hundred rupees for every month or part thereof after the expiry of such period for the registration of each such insecticide.

(2) Every application under sub-section (1) shall be made in such form and contain such particulars as may be prescribed

(3) On receipt of any such application for the registration of an insecticide, the Committee may, after such enquiry as it deems fit and after satisfying itself that the insecticide to which the application relates conforms to the claims made by the importer or by the manufacturer, as the case may be, as regards the efficacy of the insecticide and its safety to human beings and animals, register on such conditions as may be specified by it and on payment of such fee as may be prescribed, the insecticide, allot a registration number thereto and issue a certificate of registration in token thereof within a period of twelve months from the date of receipt of the application:

Provided that the Committee may, if it is unable within the said period to arrive at a decision on the basis of the materials placed before it, extend the period by a further period not exceeding six months:

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Provided further that if the Committee is of opinion that the precautions claimed by the applicant as being sufficient to ensure safety to human beings or animals are not such as can be easily observed or that notwithstanding the observance of such precautions the use of the insecticide involves serious risk to human beings or animals, it may refuse to register the insecticide.

(3A) In the case of applications received by it prior to the 31st day of March, 1975, notwithstanding the expiry of the period specified in sub-section (3) for the disposal of such applications, it shall be lawful and shall be deemed always to have been lawful for the Registration Committee to dispose of such applications at any time after such expiry but within a period of one year from the commencement of the Insecticides (Amendment) Act, 1977 (24 of 1977):

Provided that nothing contained in this sub-section shall be deemed to make any contravention before the commencement of the Insecticides (Amendment) Act, 1977 (24 of 1977), of a condition of a certificate of registration granted before such commencement, an offence punishable under this Act.

(3B) Where the Registration Committee is of opinion that the insecticide is being introduced for the first time in India, it may, pending any enquiry, register it provisionally for a period of two years on such conditions as may be specified by it.

(3C) The Registration Committee may, having regard to the efficacy of the insecticide and its safety to human beings and animals, vary the conditions subject to which a certificate of registration has been granted and may for that purpose require the certificate-holder by notice in writing to deliver up the certificate to it within such time as may be specified in the notice.

(4) Notwithstanding anything contained in this section, where an insecticide has been registered on the application of any person, any other person desiring to import or manufacture the insecticide or engaged in the business of, import or manufacture thereof shall on application and on payment of prescribed fee be allotted a registration number and granted a certificate of registration in respect thereof on the same conditions on which the insecticide was originally registered.

ii. Section 17 of the Insecticides Act, 1968 mandates that:

(1) No person shall, himself or by any person on his behalf, import or manufacture-

- (a) any misbranded insecticide;*
- (b) any insecticide the sale, distribution or use of which is for the time being prohibited under section 27;*
- (c) any insecticide except in accordance with the conditions on which it was registered;*
- (d) any insecticide in contravention of any other provision of this Act or of any rule made thereunder;*

Provided that any person who has applied for registration of an insecticide under any of the provisos to sub-section (1) of section 9 may continue to import or manufacture any

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such insecticide and such insecticide shall not be deemed to be a misbranded insecticide within the meaning of sub-clause (vi) or sub-clause (vii) or sub-clause (viii) of clause (k) of section 3, until he has been informed by the Registration Committee of its decision to refuse to register the said insecticide.

(2) No person shall, himself or by any person on his behalf, manufacture any insecticide except under, and in accordance with the conditions of, a licence issued for such purpose under this Act.

8.4. The Customs Act, 1962:

i. **Section 2. Definitions:** *In this Act, unless the context otherwise requires-*

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

(39) "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;

ii. **Section 14. Valuation of goods.**

(1) For the purposes of the Customs Tariff Act, 1975 (51 of 1975), or any other law for the time being in force, the value of the imported goods and export goods shall be the transaction value of such goods, that is to say, the price actually paid or payable for the goods when sold for export to India for delivery at the time and place of importation, or as the case may be, for export from India for delivery at the time and place of exportation, where the buyer and seller of the goods are not related and price is the sole consideration for the sale subject to such other conditions as may be specified in the rules made in this behalf:

Provided that such transaction value in the case of imported goods shall include, in addition to the price as aforesaid, any amount paid or payable for costs and services, including commissions and brokerage, engineering, design work, royalties and licence fees, costs of transportation to the place of importation, insurance, loading, unloading and handling charges to the extent and in the manner specified in the rules made in this behalf.

iii. **Section 17. Assessment of Duty:**

(1) 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.

(2) The proper officer may verify the entries made under section 46 or section 50 and the self-assessment of goods referred to in sub-section (1) and for this purpose, examine or test any imported goods or export goods or such part thereof as may be necessary.

Provided that the selection of cases for verification shall primarily be on the basis of risk evaluation through appropriate selection criteria.

(3) For the purposes of verification under sub-section (2), the proper officer may require the importer, exporter or any other person to produce any document or information, whereby the

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duty leviable on the imported goods or export goods, as the case may be, can be ascertained and thereupon, the importer, exporter or such other person shall produce such document or furnish such information.

(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.

(5) Where any re-assessment done under sub-section (4) is contrary to the self-assessment done by the importer or exporter and in cases other than those where the importer or exporter, as the case may be, confirms his acceptance of the said re- assessment in writing, the proper officer shall pass a speaking order on the re-assessment, within fifteen days from the date of re-assessment of the bill of entry or the shipping bill, as the case may be.

iv. **Section 28. Recovery of duties not levied or not paid or short-levied or short-paid or erroneously refunded:**

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

- (a) collusion; or*
- (b) any wilful mis-statement; or*
- (c) suppression of facts*

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

v. **Section 28AA. Interest on delayed payment of duty:**

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

vi. **Section 46. Entry of goods on importation:**

(1) 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:

Provided that the Principal Commissioner of Customs or Commissioner of Customs may, in cases where it is not feasible to make entry by presenting electronically on the customs automated system, allow an entry to be presented in any other manner:

Provided further that if the importer makes and subscribes to a declaration before the proper officer, to the effect that he is unable for want of full information to furnish all the particulars

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of the goods required under this sub-section, the proper officer may, pending the production of such information, permit him, previous to the entry thereof:

- (a) to examine the goods in the presence of an officer of customs, or*
- (b) to deposit the goods in a public warehouse appointed under section 57 without warehousing the same.*

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

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

Provided that the Board may, in such cases as it may deem fit, prescribe different time limits for presentation of the bill of entry, which shall not be later than the end of the day of such arrival:

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

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

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

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

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

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

vii. 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;

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(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;

viii. **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 percent 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 percent 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.

ix. **Section 114A. Penalty for short-levy or non-levy of duty in certain cases:**

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

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liable to pay the duty or interest, as the case may be, as determined under sub-section (2) of section 28 shall, also be liable to pay a penalty equal to the duty or interest so determined.

x. **Section 114AA. Penalty for use of false and incorrect material:**

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

xi. **SECTION 121. 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, the sale-proceeds thereof shall be liable to confiscation.

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

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

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

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

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

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

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

8.5. CUSTOMS VALUATION (DETERMINATION OF VALUE OF IMPORTED GOODS) RULES, 2007:

i. **Rule 3. Determination of the method of valuation:**

(1) Subject to rule 12, the value of imported goods shall be the transaction value adjusted in accordance with provisions of rule 10;

(2) Value of imported goods under sub-rule (1) shall be accepted:

Provided that –

(a) there are no restrictions as to the disposition or use of the goods by the buyer other than restrictions which –

(i) are imposed or required by law or by the public authorities in India; or

(ii) limit the geographical area in which the goods may be resold; or

(iii) do not substantially affect the value of the goods;

(b) the sale or price is not subject to some condition or consideration for which a value cannot be determined in respect of the goods being valued;

(c) no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provisions of rule 10 of these rules; and

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(d) the buyer and seller are not related, or where the buyer and seller are related, that transaction value is acceptable for customs purposes under the provisions of sub-rule (3) below.

(3) (a) Where the buyer and seller are related, the transaction value shall be accepted provided that the examination of the circumstances of the sale of the imported goods indicate that the relationship did not influence the price.

(b) In a sale between related persons, the transaction value shall be accepted, whenever the importer demonstrates that the declared value of the goods being valued, closely approximates to one of the following values ascertained at or about the same time.

(i) the transaction value of identical goods, or of similar goods, in sales to unrelated buyers in India;

(ii) the deductive value for identical goods or similar goods;

(iii) the computed value for identical goods or similar goods:

Provided that in applying the values used for comparison, due account shall be taken of demonstrated difference in commercial levels, quantity levels, adjustments in accordance with the provisions of rule 10 and cost incurred by the seller in sales in which he and the buyer are not related;

(c) substitute values shall not be established under the provisions of clause (b) of this sub-rule.

(4) if the value cannot be determined under the provisions of sub-rule (1), the value shall be determined by proceeding sequentially through rule 4 to 9.

ii. 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.

iii. Rule 11. Declaration by the importer

(1) The importer or his agent shall furnish –

(a) a declaration disclosing full and accurate details relating to the value of imported goods; and

(b) any other statement, information or document including an invoice of the manufacturer or producer of the imported goods where the goods are imported from or through a person other than the manufacturer or producer, as considered necessary by the proper officer for determination of the value of imported goods under these rules.

(2) Nothing contained in these rules shall be construed as restricting or calling into question the right of the proper officer of customs to satisfy himself as to the truth or accuracy of any statement, information, document or declaration presented for valuation purposes.

(3) The provisions of the Customs Act, 1962 (52 of 1962) relating to confiscation, penalty and prosecution shall apply to cases where wrong declaration, information, statement or documents are furnished under these rules.

iv. Rule 12. 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.

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(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 misdeclaration 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.

9. SUMMARY OF THE INVESTIGATION AND ANALYSIS OF DOCUMENTS, EVIDENCE & RELEVANT LEGAL PROVISIONS:

9.1. From the foregoing investigations, it appeared that:

- i. Shri Rajesh Vasoya alias Raju Vasoya was running a syndicate indulging in the smuggling of various insecticides from China into India through Nhava Sheva Port (INNNSA1). The other persons in the syndicate are Rajesh Vasoya's cousin brother Suresh Vasoya, who handled all the financial aspects and Parveen Patidar, who used to buy insecticides, make formulations and few times handled financial aspects for Rajesh Vasoya.
- ii. For this purpose, Shri Rajesh Vasoya formed various firms viz. M/s Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises in the name of other persons.
- iii. Shri Rajesh Vasoya obtained the documents in the guise of opening bank account for loan purpose from a person Shri Ravibhai Maganbhai Tanti and used these documents for establishing the firm M/s Pooja Enterprises. He used the documents submitted by Shri Sandip Nanabhau Rajput who worked as office boy in his office and used these documents for establishing the firm M/s Satnam Enterprises.
- iv. Further, the firm M/s Gopal Exim and M/s Vaishnavi Finechem were established by Shri Praveen Patidar in the name of Shri Gopal Mali and Shri Vinod Patidar respectively. The firm M/s Gopal Exim was provided to Shri Rajesh Vasoya by Shri Praveen Patidar and the firm M/s Vaishnavi Finechem was used by Shri Praveen Patidar himself.

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- v. For the purpose of clearance of the goods through Nhava Sheva, Shri Rajesh Vasoya engaged one person, namely Shri Narayan Bahusaheb Gadekar, having a firm Samarth Logistics, who further used services of two Customs Brokers (CB's) viz. M/s Swift Clifford Agencies Pvt. Ltd. and M/s Bon Freight in Mumbai. These two CHAs filed Bills of Entry on behalf of these importers i.e. M/s Gopal Exim, M/s Satnam Enterprises, M/s Pooja Enterprises and M/s Vaishanvi Finechem.
- vi. The communication and documents related to import were received by Shri Narayan Bahusaheb Gadekar from the key persons associated with these firms i.e. primarily from Shri Rajesh Vasoya, Shri Suresh Vasoya and Shri Parveen Patidar. Shri Rajesh Vasoya used to be in regular touch with Shri Narayan Bahusaheb Gadekar for updates on clearance of the imported cargo.
- vii. After clearance, further directions and documents such as e-waybills etc., for the purpose of transportation of goods were provided to Shri Narayan Bahusaheb Gadekar by Shri Rajesh Vasoya or Shri Suresh Vasoya or sometimes by Shri Parvin Patidar. The goods imported by M/s Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises were delivered at Ekta Industrial Estate, Tempa Gali, Surat, Gujarat.
- viii. Shri Rajesh Vasoya had imported primarily Chlorantraniliprole and Emamectin Benzoate along with other insecticides such as Abamectin, Nano Abamectin, Nano Chlorantraniliprole, Nano Emamectin Benzoate, Paclobutrazol, Dimethomorph, Dinotifuran, Gibberellic Acid, etc. Shri Rajesh Vasoya had imported these goods by using the three firms namely M/s Gopal Exim, M/s Pooja Enterprises and M/s Satnam Enterprises, declaring it as Vinyl Acetate Ethylene Copolymer but actually the goods were primarily two compounds, namely, Chlorantraniliprole and Emamectin Benzoate.
- ix. During his conversations with the overseas suppliers, Shri Rajesh Vasoya used abbreviations/common names for these insecticides such as KK/corogen for Chlorantraniliprole, Ema for Emamectin Benzoate, Aba for Abamectin, Nano KK for Nano Chlorantraniliprole, Nano Ema for Nano Emamectin Benzoate, Nano Aba for Nano Abamectin, GA2 for Gibberellic Acid, Diflec for Dinotefuran, etc. All the purchase orders were negotiated and finalised by him primarily on whatsapp/wechat.

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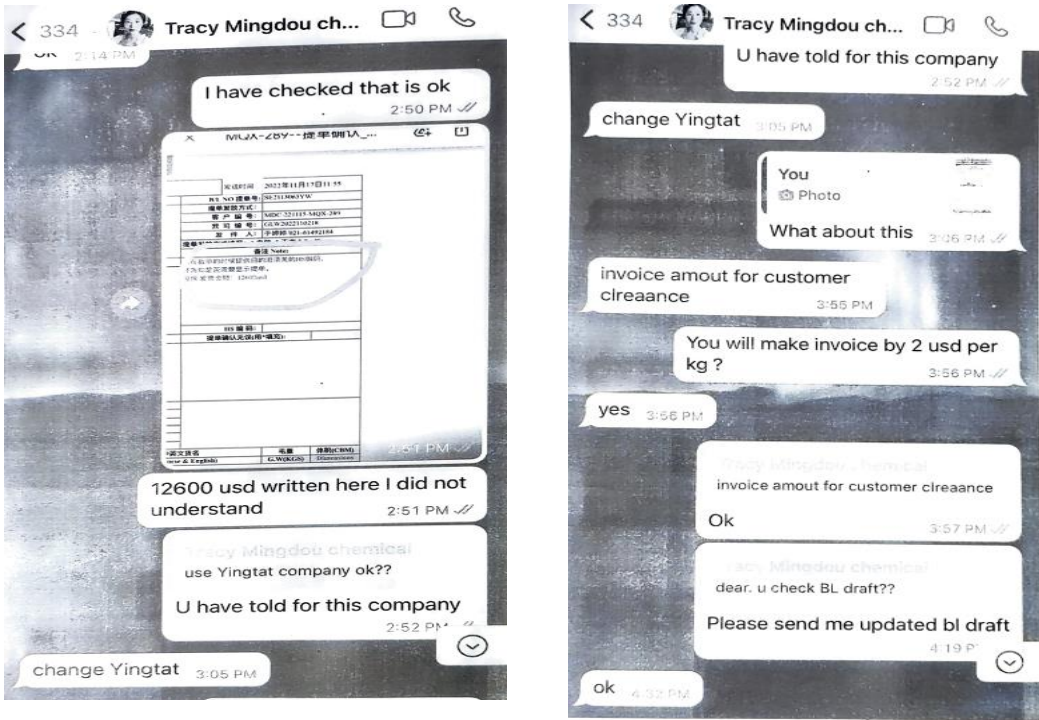


Image-01

- x. Shri Rajesh Vasoya had instructed the foreign supplier to keep the same batch number for one consignment so that customs do not doubt the misdeclaration as similar description was given for the entire consignment. To differentiate between the different insecticides imported by him in one consignment, he instructed the suppliers that they should clearly put marking on the bags like stars or numerical 1, 2, 3, etc. Further, for every import consignment, he used to instruct the overseas suppliers to change the details such as CTH, description, value, etc., on Bill of Ladings and other documents to suit his requirements.
- xi. Shri Rajesh Vasoya used to give an advance payment of 20% of actual price of the imported goods after placing order with the overseas supplier. He used to get credit time of 90 days for the remaining payment of 80%. For this purpose, he used to maintain a credit of certain amount with the overseas suppliers.

Pravinbhai Patidar								
Date	Material	Qtyntly	Rate (Per/Unit)	Amt.	Payment Date	Payment	Details	
21-22 Remaining balance				1,71,455				
22-04-2022	KK	100	7000	700000	04-04-2022	5,00,000		
26-04-2022	Aba	50	9000	450000	26-04-2022	8,00,000		
26-04-2022	ema	25	9400	235000	02-05-2022	5,00,000		
26-04-2022	kk	50	7000	350000	07-05-2022	7,00,000		
14-06-2022	Quizalo	500	3800	1900000	30-05-2022	12,00,000		
14-06-2022	ema	50	9000	450000	30-05-2022	3,00,000		
14-06-2022	Aba	50	8800	440000	22-06-2022	21,50,000		
14-06-2022	kk	500	7200	3600000	07-07-2022	10,00,000		
11-07-2022	KK	250	7200	1800000	11-07-2022	10,00,000	Job work	
15-07-2022	nk	200	6200	1240000	16-07-2022	10,00,000		
19-07-2022	ema	25	8500	212500	20-07-2022	14,50,000		
19-07-2022	nk	25	6200	155000	27-07-2022	10,00,000		
21-07-2022	QZALO	250	3800	950000	02-08-2022	10,00,000		
30-07-2022	KK	125	7500	937500	16-08-2022	10,00,000	Job work	
02-08-2022	NK	25	6000	150000	25-08-2022	10,00,000	Job work	
04-08-2022	nk	50	6000	300000	10-09-2022	2,20,000	Job work	
04-08-2022	nk	75	6000	450000	10-09-2022	4,80,000		
05-08-2022	Qzalo	250	3800	950000	14-10-2022	3,00,000		
09-08-2022	KK	200	7500	1500000	18-10-2022	7,00,000		
03-09-2022	Aba	50	8200	410000	21-10-2022	3,04,300		
03-10-2022	Carl Nut.	800	325	260000	14-11-2022	5,00,000	pooja bank	
20-10-2022	Aba	25	8200	205000	14-11-2022	3,00,000	pooja bank	
29-10-2022	KK	50	7000	350000			Job work	
02-11-2022	Aba	25	8200	205000				
28-11-2022	Job work charge			18,56,000				
				Total payment	2,02,27,455			
					RECIVED PAYMENT	1,74,04,300	REMAING PAYMENT	28,23,155

Image-02

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(The above image retrieved during the forensic analysis of electronic devices substantiates the fact that Shri Rajesh Vasoya and Pravin Patidar were knowingly involved in smuggling of insecticides which are prohibited in India. Moreover, it is evident that the price of the insecticides imported(smuggled) was much higher than the declared price of the smuggled goods. It establishes that insecticides were imported and the price at which they were purchased showcases the actual price of the goods and kept insecticides-wise records of it)

- xii. The goods were misdeclared as Vinyl Acetate Ethylene Copolymer having declared value as USD 2/kg in the Bills of Entry at the time of import. However, the goods imported through these Bills of Entry are primarily Chlorantraniliprole and Emamectin Benzoate costing around USD70/kg.
- xiii. The differential payment for the actual price of the smuggled imported insecticides to the overseas supplier, was made through hawala channels. For this purpose, the account no. of the foreign suppliers was shared with the hawala operators who were paid in cash, and who would further transfer the cash amount into the given foreign account number. After transferring the amount, the hawala operator would share the receipt of having sent the money abroad which was further shared with the foreign suppliers for confirmation at their end.

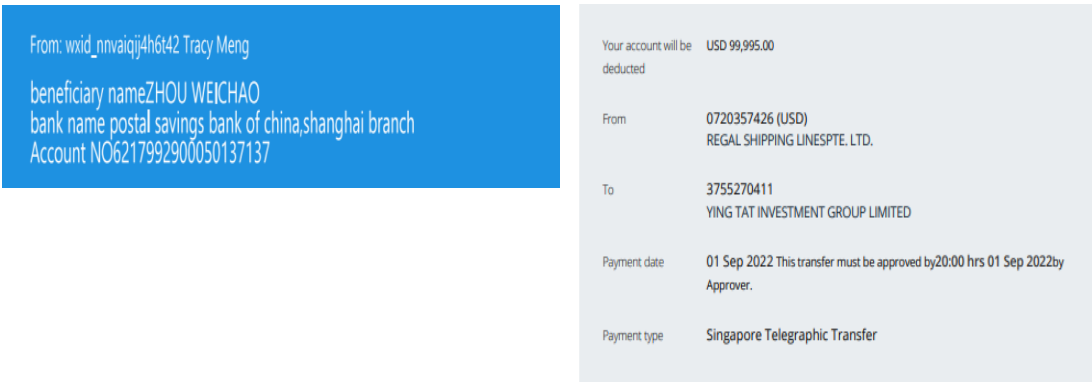


Image-03

(Scrutiny of forensic evidence indicates that his foreign suppliers share their account numbers with Rajesh Vasoya, who in turn uses Hawala channels to send the remaining payment for the imported/smuggled goods as illustrated above)

- xiv. After selling the insecticides, i.e., Chlorantraniliprole and Emamectin Benzoate in the local market, Shri Rajesh Vasoya used to get the payment after delivery of the goods to the concerned buyer. Shri Rajesh Vasoya and Shri Suresh Vasoya collected the cash payments through the angadia/hawala channels, which were also used to pay the local contacts of the overseas suppliers for the differential payments of imported smuggled goods.

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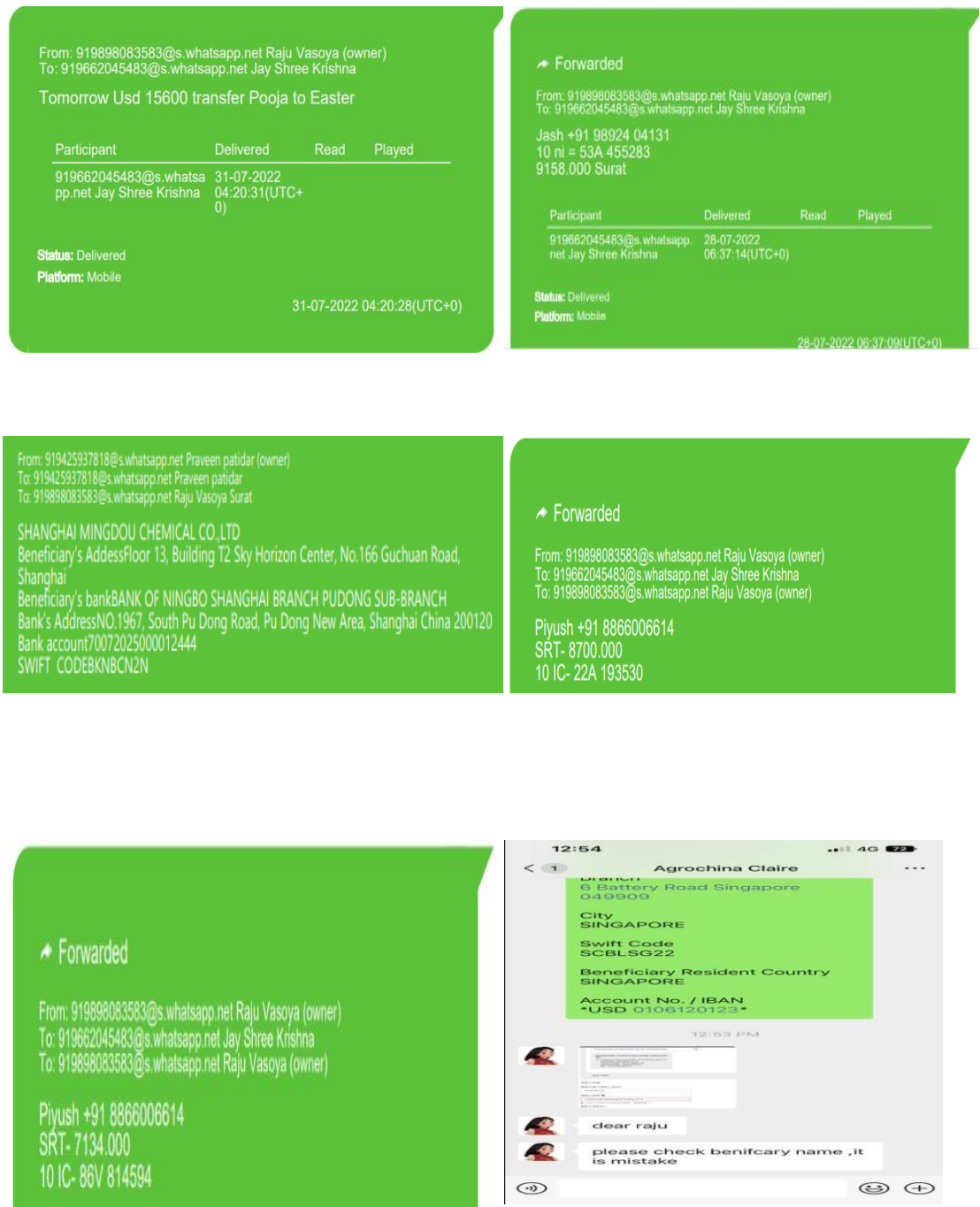


Image-04

The screenshot above is recovered during forensic analysis of devices. The chat is between Shri Rajesh Vasoya with Shri Suresh Vasoya where Rajesh Vasoya is instructing Suresh Vasoya to send huge amounts of money to his foreign supplier through hawala channel. Rajesh Vasoya used to provide the contact detail of the hawala persons along with amount of money to be transferred in coded form. This shows that the remaining payment of the illegally imported consignments of Insecticides are sent through hawala channels. This also shows that the insecticides smuggled were very costly and its declaration with Customs was highly under-valued.

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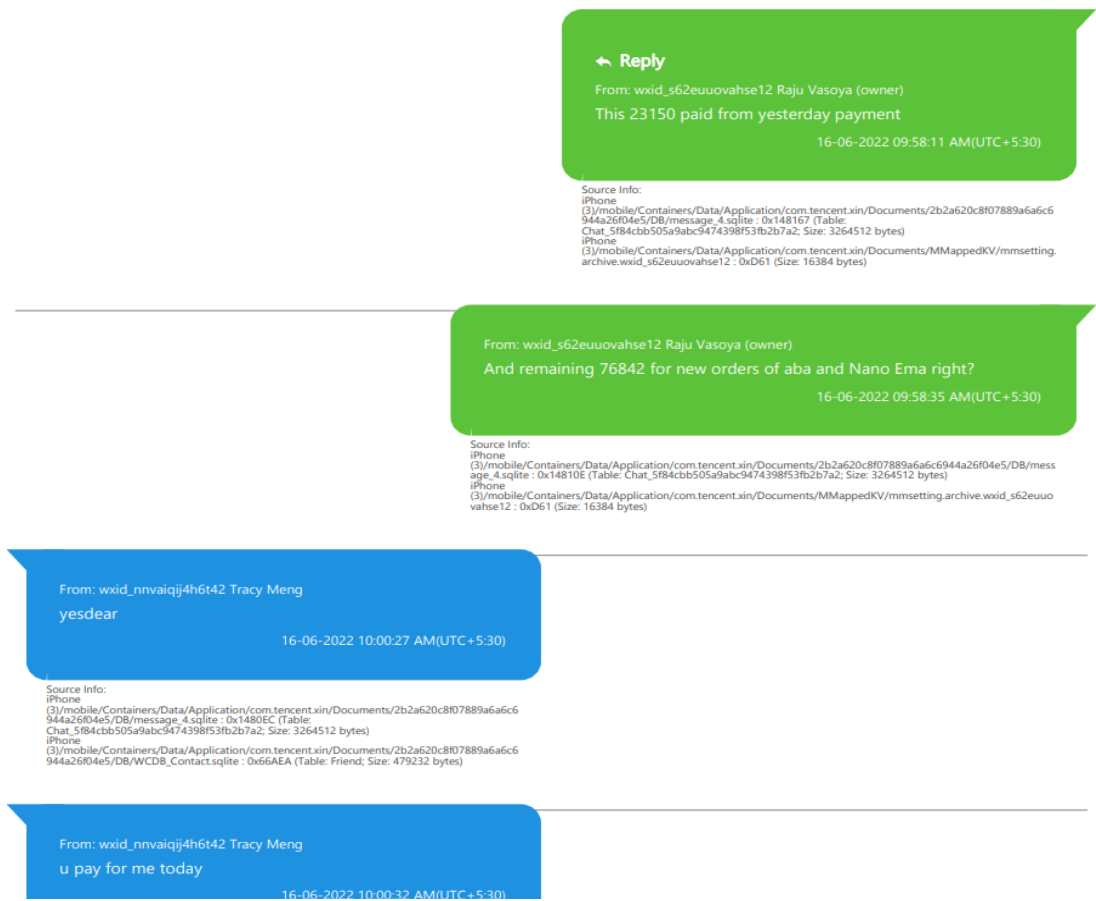


Image-05

The above chat retrieved from forensic analysis of the devices shows that Shri Rajesh Vasoya used to send differential payments of the price of smuggled goods through Hawala channels and insecticide wise record was maintained by them.

- xv. Shri Suresh Vasoya handled all the financial aspects of the business for Shri Rajesh Vasoya such as cash transactions, generation of e-way bills, Invoicing, banking transactions, Income Tax Returns, Cheque clearances, payment transfers etc. Shri Suresh Vasoya was aware that his brother was involved in illegal smuggling of insecticides. He handled primarily the financial aspects and was not involved directly in the import of the insecticides. On many occasions, Shri Suresh Vasoya interacted with Shri Praveen Patidar for transfer of money in connection with the business dealings related to the import of insecticides. Further, as directed by Shri Rajesh Vasoya, he used to interact with Shri Narayan Gadekar for payment of Customs clearing work for the three firms, namely, M/s Gopal Exim, M/s Pooja Enterprises, & M/s Satnam Enterprises and to provide the relevant documents such as E-way Bill for final delivery of the goods. All the above facts are corroborated by the forensic analysis of the digital devices recovered during the investigation.

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Image-06

The above chat is with Suresh Vasoya and Rajesh Vasoya where Rajesh Vasoya is directing Suresh Vasoya to generate eWaybills and shared transport details.

- xvi. Forensic analysis of various digital devices recovered during investigation indicates that Shri Rajesh Vasoya had been involved in the smuggling of the insecticides since 2019. Furthermore, he had been in contact with the Chinese suppliers and was actively instructing them to misdeclare and undervalue the import consignments. This is illustrated with images/chats retrieved from digital devices as below:
- a. Chat dated 24.08.2021 between foreign supplier Tracy Meng and Rajesh Vasoya pertains to import of 3 MT Nano KK through Bill of Entry no. 5458417 dated 16.09.2021 of M/s Gopal Exim. The correlation between the same can be seen at Sr. No. 1 in Annexure C and Annexure D of this IR.



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Shipper SHANGHAI MINGDOU CHEMICAL CO., LTD. ADD.: FLOOR 13, BUILDING T2, NO. 17 SKY HORIZON CENTER, NO.166 GUCHUAN ROAD, SHANGHAI, CHINA TEL.: +86 21 32553195 FAX: +86 21 52912097		 GREENWAY SHANGHAI GREENWAY INTERNATIONAL LOGISTICS CO.,LTD COMBINED TRANSPORT BILL OF LADING The cargo covered by this Bill of Lading has been received and arrangements will be made for forwarding, storing handling and delivery subject to the conditions, permissions and exceptions of companies, carries, authorities, warehouses, organisations and others involved in or in connection with receiving, shipping, carrying, forwarding, storing, handling, and delivering the said cargo. Delivery will be made upon surrender of one original of this bill of Lading, duly receipted.		BL No GXDXB21082887	
Consignee GOPAL EXIM GRAM-PALSODA,TEH-RATLAM , POST-PALSODA ,RAJGRAH, RATLAM-457001, MADHYA PRADESH -INDIA IEC NO- DORPM2339C GST NO- 23DORPM2339C1Z0 EMAIL-SANSKARDIA@GMAIL.COM					
Notify Party SAME AS CONSIGNEE					
Pre-carriage by		Place of Receipt			
Ocean Vessel FELIXSTOWE BRIDGE V. 2106W		Port of Loading SHANGHAI			
Port of Discharge NHAVA SHEVA		Port of Delivery NHAVA SHEVA		Final Destination	
Mark and Numbers Container No and Seal No. N/M		No. of Pkgs. of Units 120BAGS		Description of Goods VINYL ACETATE ETHYLENE COPOLYMER HSCODE 39013000 CARGO VALUE: 60000USD	
				Gross Weight 3024KGS	
				Measurement 5CBM	
IAAU1847650/IAAF620519/40/HQ				CFS TO CFS FREIGHT PREPAID	
		SHIPPER'S LOAD,COUNT & SEAL			
TOTAL NUMBER OF PACKAGES OR UNITS(IN WORDS)		SAY ONE HUNDRED AND TWENTY BAGS ONLY.			

Image-07

(The above chat is between foreign supplier Tracy Meng and Rajesh Vasoya where Rajesh Vasoya inquired about 3 Metric Tonnes of Nano KK and Tracy shared the Bill fo Lading for it where 3 Metric Tonnes of Nano Kk was declared as ‘Vinyl Acetate Ethylene Copolymer’)

- b. Chat dated 27.08.2021 between foreign supplier Tracy Meng and Rajesh Vasoya pertains to import of 2 MT Nano Aba through Bill of Entry no. 5981301 dated 25.10.2021 of M/s Gopal Exim. The correlation between the same can be seen at Sr. No. 2 in Annexure C and Annexure D of this IR.

From: wxid_nnvaigij4h6t42 Tracy Meng

also yestoday we give money and solve the 2000kgs nano aba problem now are booking new container again

27-08-2021 11:42:55 AM(UTC+5:30)

From: wxid_s62euuovahse12 Raju Vasoya (owner)

But dear do earlier

27-08-2021 11:48:04 AM(UTC+5:30)

From: wxid_nnvaigij4h6t42 Tracy Meng

Product name:VINYL ACETATE ETHYLENE COPOLYMER
Net Weight: 25kgs
Batch number: MDC20210805
Manufacturing date: 2021/08/05
Expiry date:2023/08/04
IEC NO: DORPM2339C
GSTIN Number: 23DORPM2339C1Z0
Emailsanskardia@gmail.com
MADE IN CHINA

28-08-2021 12:23:43 PM(UTC+5:30)

From: wxid_s62euuovahse12 Raju Vasoya (owner)

Nano aba loaded??

28-08-2021 12:25:31 PM(UTC+5:30)

F.no.S/10-190/23-24/Commr./NS-I/CAC/JNCH
SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

From: wxid_nnvaqiqj4h6t42 Tracy Meng
next week. because yesterday just take back the cargos
28-08-2021 12:26:09 PM(UTC +5:30)

Image-08

(The above chat is between foreign supplier Tracy Meng and Rajesh Vasoya where Rajesh Vasoya discussing 2 Metric Tonnes of Aba and its delivery and Tracy informed that it shall be declared as ‘Vinyl Acetate Ethylene Copolymer’)

- c. Chat dated 08.11.2021 between foreign supplier Tracy Meng and Rajesh Vasoya pertains to import of 3.425MT and 2.6 MT Nano Ema through Bills of Entry no. 7023755 dated 10.01.2022 and 7361176 dated 04.02.2022 respectively of M/s Gopal Exim. The correlation between the same can be seen at Sr. No. 3 and 4 respectively in Annexure C and Annexure D of this IR.

From: wxid_s62euuovahse12 Raju Vasoya (owner)
When loaded Nano Ema???

08-11-2021 09:48:59 AM(UTC +5:30)

From: wxid_s62euuovahse12 Raju Vasoya (owner)
Want 3mt together only

08-11-2021 09:49:18 AM(UTC +5:30)

From: wxid_s62euuovahse12 Raju Vasoya (owner)
And also inform second 3mt loaded date?

08-11-2021 09:49:32 AM(UTC +5:30)

Reply

From: wxid_nnvaqiqj4h6t42 Tracy Meng
dear before end of november i help u catch around 3400kgs nano ema
08-11-2021 10:20:39 AM(UTC +5:30)

Image-09

(Rajesh Vasoya discussing 2 Metric Tonnes of Nano Ema and its delivery)

- d. Chat dated 08.03.2022 between foreign supplier Tracy Meng and Rajesh Vasoya pertains to import of 15MT Paclo through Bill of Entry no. 8331817 dated 19.04.2022 of M/s Gopal Exim. The correlation between the same can be seen at Sr. No. 5 in Annexure C and Annexure D of this IR.

From: wxid_s62euuovahse12 Raju Vasoya (owner)
But want in single consignment
08-03-2022 12:37:04 PM(UTC +5:30)

From: wxid_nnvaqiqj4h6t42 Tracy Meng
now paclo already started increase price
08-03-2022 12:39:24 PM(UTC +5:30)

From: wxid_s62euuovahse12 Raju Vasoya (owner)
Okay
08-03-2022 12:39:30 PM(UTC +5:30)

F.no.S/10-190/23-24/Commr./NS-I/CAC/JNCH
SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023



Image-10

The above chat shows Shri Rajesh Vasoya ordered Paclo at USD12.1/kg and he used to send 20% advance for the import consignments, which correlates with his statement that he paid an advance of 20% and that the rest is paid after delivery of goods.

- e. Chat dated 18.04.2022 between foreign supplier Tracy Meng and Rajesh Vasoya pertains to import of 5 MT of Nano Ema through Bill of Entry no. 8652372 dated 12.05.2022 of M/s Gopal Exim. The correlation between the same can be seen at Sr. No. 6 in Annexure C and Annexure D of this IR.

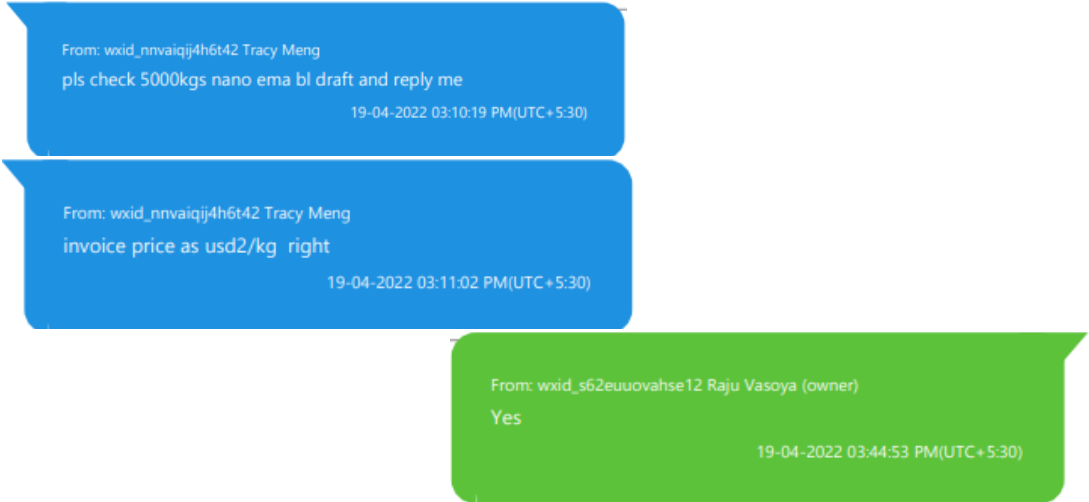


Image-11

The chats recovered during forensic examination of recovered devices clearly highlights that Rajesh Vasoya was in continuous touch with his foreign suppliers of insecticides and he appears to have devised a very controlled set up where his foreign suppliers were well aware that they have to declare the consignment as Vinyl Acetate Ethylene Copolymer in every invoice and BL they generate for different IECs in control of Rajesh Vasoya. They would declare the price of Vinyl Acetate Ethylene Copolymer as USD 2/kg which was found to be on instructions of Rajesh Vasoya at numerous times. At times, they would also send the draft BL and invoices to Rajesh Vasoya so that he could check it before finalizing.

- f. Chat dated 15.06.2022 between foreign supplier Tracy Meng and Rajesh Vasoya pertains to import of 5MT Nano Aba and 6 MT Nano Ema through Bills of Entry no. 9809050 dated 01.08.2022 and 9811508 dated 01.08.2022 respectively of M/s

F.no.S/10-190/23-24/Commr./NS-I/CAC/JNCH
SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023
Gopal Exim. The correlation between the same can be seen at Sr. No. 9 and Sr. No. 10 in Annexure C and Annexure D of this IR.



Image-12

(The above chat is between foreign supplier Tracy Meng and Rajesh Vasoya where Rajesh Vasoya discussing 5000kgs of Aba, 6000 Kgs Nano Ema etc and its delivery and Tracy informed that it shall be declared as 'Vinyl Acetate Ethylene Copolymer' as shipping mark, Also IEC no. of Gopal is visible)

- g. Chat dated 07.07.2022 between foreign supplier Tracy Meng and Rajesh Vasoya pertains to import of 6 MT Ema through Bill of Entry no. 2253735 dated 01.09.2022 of M/s Gopal Exim. The correlation between the same can be seen at Sr. No. 11 in Annexure C and Annexure D of this IR.

F.no.S/10-190/23-24/Commr./NS-I/CAC/JNCH
SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

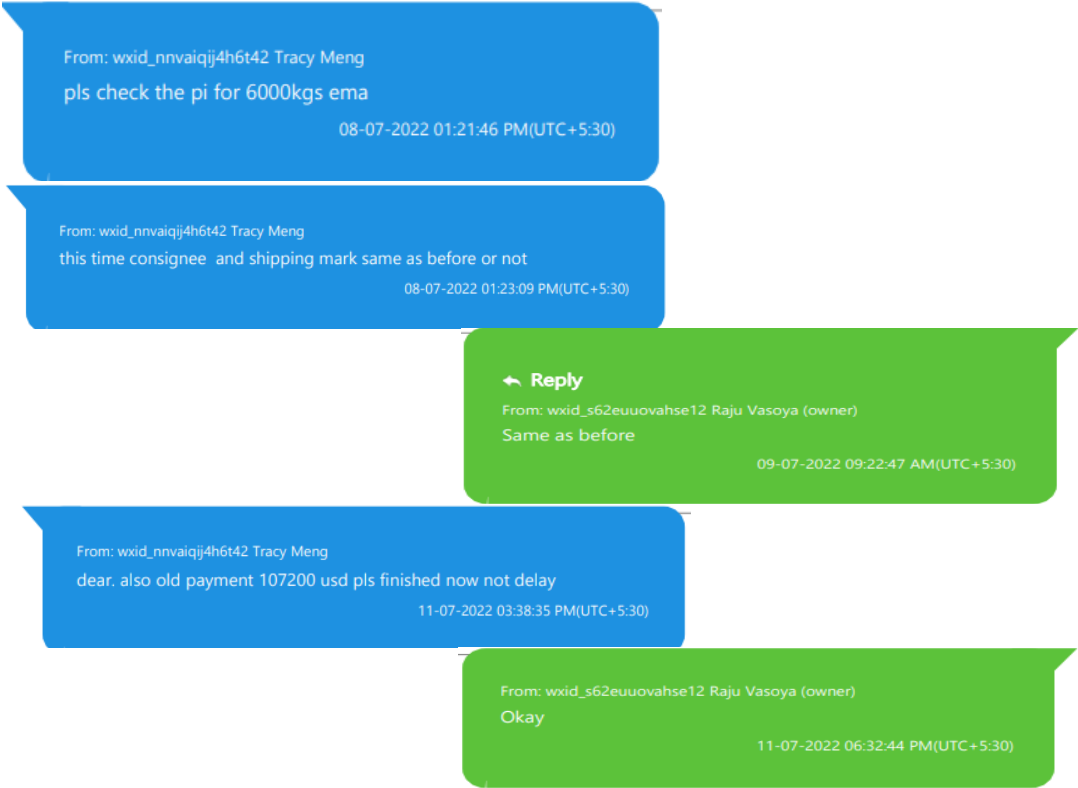
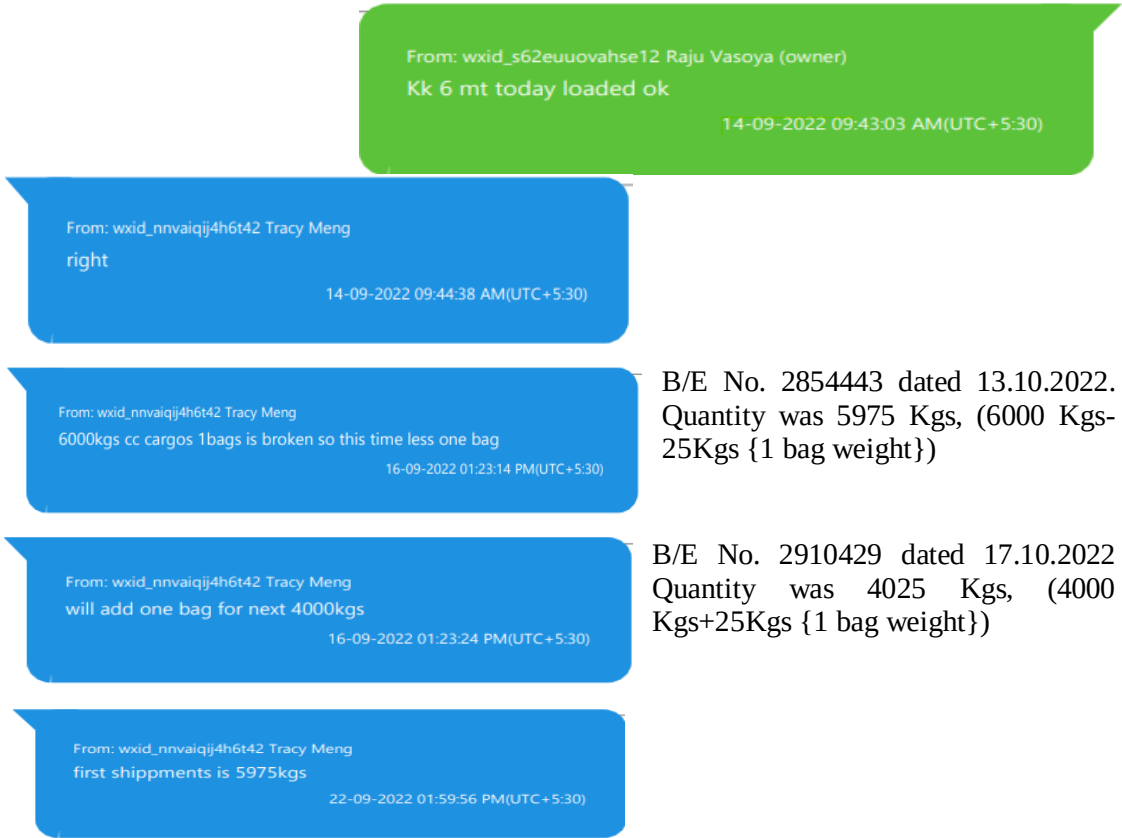


Image-13

(The above chat is between foreign supplier Tracy Meng and Rajesh Vasoya where Rajesh Vasoya discussing 6000Kgs of Ema and its delivery and he confirmed Tracy that shipping mark shall be declared as before i.e. ‘Vinyl Acetate Ethylene Copolymer’. They also discuss balance payment in USD)

- h. Chat dated 14.09.2022-22.09.2022 between foreign supplier Tracy Meng and Rajesh Vasoya pertains to import of 10 MT of kk (6 MT+4 MT) through Bills of Entry no. 2854443 dated 13.10.2022 and 2910429 dated 17.10.2022 respectively of M/s Gopal Exim. The correlation between the same can be seen at Sr. No. 12 and Sr. No. 13 in Annexure C and Annexure D of this IR.



B/E No. 2854443 dated 13.10.2022.
Quantity was 5975 Kgs, (6000 Kgs-
25Kgs {1 bag weight})

B/E No. 2910429 dated 17.10.2022
Quantity was 4025 Kgs, (4000
Kgs+25Kgs {1 bag weight})

F.no.S/10-190/23-24/Commr./NS-I/CAC/JNCH
SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

From: wxid_nnvaiqjj4h6t42 Tracy Meng
and next shippments is 4025kgs
22-09-2022 02:00:06 PM(UTC+5:30)

From: wxid_s62euuovahse12 Raju Vasoya (owner)
Ok
22-09-2022 02:00:12 PM(UTC+5:30)

Image-14

(As can be clearly seen in the chat, the amount of insecticides directly correlates to their respective Bills of Entry)

- i. Chat dated 10.05.2022 between foreign supplier Clair and Rajesh Vasoya pertains to import of 6.35 MT (Ema- 0.5 MT, Nano Ema- 2.6 MT, Dimethomorph- 2.25 MT, Dinotefuran- 1 MT) through Bill of Entry no. 8923227 dated 01.06.2022 of M/s Gopal Exim. The correlation between the same can be seen at Sr. No. 8 in Annexure C and Annexure D of this IR.

From: wxid_s62euuovahse12 Raju Vasoya (owner)
What about my goods of Nano aba and diamethomorph?
05-05-2022 10:00:03 AM(UTC+5:30)

序号		合同号码	产品	实际数量	批号
1	YY 2 整柜	081-220319-CL	ema	500	h NO. :05-05
2		011-220324-CL	Diamethomorph	2250	
3		089 &081-220408	nano ema	2600	
4		81-220408	dinotefuron	1000	

Image-15

(Insecticide Name and quality imported through Bill of Entry)

- j. Email dated 27.08.2020 between foreign supplier Claire and Rajesh Vasoya pertains to import of 2.75 MT Nano KK through 8724754 dated 07.09.2020 of M/s Satnam Enterprises. The correlation between the same can be seen at Sr. No. 25 in Annexure E and Annexure F of this IR.

F.no.S/10-190/23-24/Commr./NS-I/CAC/JNCH

SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

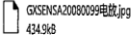
03/01/2023, 23:08

Yahoo Mail - 转发: 提单电放: 2750KG nano kk - telex releasse BL

Address: Room 207, NO.664, Xinhua Rd, Changning District , Shanghai China .
Phone: +86 62526212
Fax: +86 62526219
Cell: +86 15502159168
Wechat:15502159168
web: www.agrocn.com
www.agrosia.cn
claire.chen@agrocn.com

发件人: claire.chen@agrocn.com
发送时间: 2020-08-26 17:57
收件人: 'Tom Chen'
抄送: hunhuan.11@WON.COM; logistics.agrosia
主题: 071 提单放货电放 2750KG nano kk -HN-IN-071-200618-CL
大家好
HN-IN-071-200618-CL 余货2750KG nano kk , 申请提单放货, 请查收附件

Thanks & Best Regards
Claire Chen
Sales Manger
Shanghai AgroChina Chemical Co.,Ltd
Address: Room 207, NO.664, Xinhua Rd, Changning District , Shanghai China .
Phone: +86 62526212
Fax: +86 62526219
Cell: +86 15502159168
Wechat:15502159168
web: www.agrocn.com
www.agrosia.cn
claire.chen@agrocn.com

43436b

发件人: moonjoy
发送时间: 2020-08-27 14:08
收件人: claire.chen@agrocn.com; 'Tom Chen'
抄送: logistics.agrosia
主题: 答复: 071 提单放货电放 2750KG nano kk -HN-IN-071-200718-CL 以此为准
同意放单。

发件人: claire.chen@agrocn.com [mailto:claire.chen@agrocn.com]
发送时间: 2020-08-27 10:52
收件人: 'Tom Chen'
抄送: MOON.JOY@logistics.agrosia
主题: 回复: 071 提单放货电放 2750KG nano kk -HN-IN-071-200718-CL 以此为准
大家好
HN-IN-071-200718-CL 2750KG nano kk 提单放货电放, 以此为准。

Thanks & Best Regards
Claire Chen
Sales Manger
Shanghai AgroChina Chemical Co.,Ltd

aboutblank



SHIPPER:
QINGDAO HIR INTERNATIONAL LOGISTICS CO., LTD.
ROOM 2002, NO.117, SHANNING ROAD, NORTH DISTRICT,
QINGDAO, CHINA.

BL NO.
GKSENZA20080099
QIAN72324/0001

CONSIGNEE:
SATNAM ENTERPRISE
27 JANGPUSSE MANG STREET NO-2, SURVEY
30-3, LIMAYAT SURAT-394210
JEC NO-SUPP07276
GST NO-24AUW02275123
NORSHIPPARTY:
SAME AS CONSIGNEE

GRAND SENDER
LOGISTICS CO.,LTD.

Visual Voyage
COSCO AMERICA V. 067W
Place of Receipt*
SHANGHAI

Place of Delivery*
SHANGHAI

Mark/Numbers
Container No/Seal No:
VINYL ACETATE ETHYLENE
COPOLYMER
NET WT:2500GS
GROSS WT:35.30CS
PALLETS NO: 20/20/256
WFC DATE: JUL.25.2020
EXP DATE: JUL.25.2022

Port of Loading
SHANGHAI
Place of Discharge
SHANGHAI
No. of Containers/Packages/Description of Goods
110 BAGS VINYL ACETATE ETHYLENE COPOLYMER
(4PLIS) HS CODE:390130
110BAGS=4 PALLETS
GROSS WEIGHT
(Kilogr)
2772.800KGS
Measurement
(cu-meters)
8.900CBM
ORIGINAL SHIPPED ON BOARD
09 AUG 2020
PART OF 1*40' HQ
00CU8200813/CL343832/40' HQ
TELEX RELEASE
CPS-CPS FREIGHT PREPAID
ABOVE PARTICULARS DECLARED BY SHIPPER
TOTAL NO. OF PACKAGES (IN WORDS) AT TOTAL: ONE HUNDRED AND TEN (110) BAGS ONLY.
Forwarding Agent References
MAC-NLS CONTAINER LINES PVT LTD
312, A-WING, 3RD FLOOR, KAILASH COMPLEX, 90 D.P. ROAD PARK
SITE: TIRUNELVELI CO. NO.041-78
TEL: +91 22 67726555
E&S Ref: 91 22 67726555
Prepaid at
Total Prepaid
FREIGHT & CHARGES
GRAND SENDER LOGISTICS CO.,LTD.
Ricky
TERMS AND CONDITIONS AS PER BACK HEREOF

Image-16

(emails related to 2750 Kg Nano KK declared as ‘Vinyl Acetate Ethylene Copolymer’)

k. Email dated 24.04.2020 between foreign supplier Tracy and Rajesh Vasoya pertains to import of 2 MT Nano Ema through Bill of Entry no. 7667252 dated 15.05.2020 of M/s Satnam Enterprises. The correlation between the same can be seen at Sr. No. 13 in Annexure E and Annexure F of this IR.

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F.no.S/10-190/23-24/Commr./NS-I/CAC/JNCH

SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

03/01/2023, 23:12

Yahoo Mail - Re: due payment notice

Annexure - K

Re: due payment notice

From: raju Vasoya (rajusvasoya@yahoo.co.in)

To: tracy.meng@agromdc.com

Date: Friday, 24 April, 2020 at 03:54 pm IST

Dear Tracy

I am fine and hope you also fine but due to Lockdown agent are not transfer payment that's why late payment.

So after completed lockdown will transfer payment immediately.

So extremely sorry for late payment due to corona viruses problems.

Thanks & Regards
Rajesh vasoya
www.rvagri.com

On 24-Apr-2563 BE, at 8:18 AM, Tracy Meng <tracy.meng@agromdc.com> wrote:

Dear Raju,

Hope u are fine .

Our finance department notice me that first 2mt nano ema on due payment date.

03/01/2023, 23:12

Yahoo Mail - Re: due payment notice

NO3: MDC-20190624-MQX-135

Products name:EMA B2 69.5% TC

Quantity: 2000kgs

Total amount: 130200usd

Shippment: 1000kgs ---02th july 2019 due payment date is 02th of October.
1000kgs---14th july 2019, due payment is 14th October.

NO4: MDC-20190719-MQX-139

Products name: Dimethomorph 97% TC

Quantity: 2000kgs

Total amount : 49000usd

Shipment date: 28th july 2019 ,due payment date: 28th October

No4: MDC-20190719-MQX-142

Products name: Nano kk 95% TC 2000kgs +nano ema 1000kgs

Total amount: 203100usd

Shipment date: 1000kgs nano kk is 26th august 2019
1000kgs nano kk+1000kgs nano ema 1th September

Our finance department notice me that first 2mt nano ema on due payment date.

Products name: nano ema 70% TC

Quantity : 2000kgs

Total amount: 61usd*2000=122000usd

Balance payments: 97800usd

Due payment date: 25th March 2020

As now its on lockdown time, after open the country,hope u closed our payments soonest.

Thanks

Best regards,

Tracy

 明都化工
MINGDOU CHEMICAL

Shanghai Mingdou Chemical Co.,Ltd.

Mobile /Whatsapp/Wechat: 0086-18721663912

Tel.: 0086-21-32587006

Skype: tracy.agromdc

Email: tracy.meng@agromdc.com



发件人: Tracy Meng [mailto:tracy.meng@agromdc.com]
发送时间: 2020年4月21日 14:36
收件人: 'raju vasoya'
主题: 答复: 答复: 答复: shippments docs 500kgs

Dear Raju,

Pls check 500kgs dime docs.

Thanks

Best regards,

Tracy

 明都化工
MINGDOU CHEMICAL

Shanghai Mingdou Chemical Co.,Ltd.

Mobile /Whatsapp/Wechat: 0086-18721663912

Tel.: 0086-21-32587006

Skype: tracy.agromdc

Email: tracy.meng@agromdc.com

F.no.S/10-190/23-24/Commr./NS-I/CAC/JNCH
SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

03/01/2023, 23:12

Yahoo Mail - Re: due payment

收件人: 'raju Vasoya'
主题: 答复: 答复: pi from tracy

Dear Raju,

Pls kindly check the PI of nano kk. Thanks

Best regards,
Tracy

 明都化工
MINGDOU CHEMICAL

Shanghai Mingdou Chemical Co.,Ltd.

Mobile /Whatsapp/Wechat: 0086-18721663912
Tel.: 0086-21-32587006
Skype: tracy.agromdc
Email: tracy.meng@agromdc.com

发件人: raju Vasoya [<mailto:rajuvasoya@yahoo.co.in>]
发送时间: 2019年7月30日 12:04
收件人: Tracy Meng

发件人: Tracy Meng [<mailto:tracy.meng@agromdc.com>]
发送时间: 2019年7月10日 15:40
收件人: 'raju vasoya'
主题: 答复: other docs COO ect

Dear Raju,

Pls kindly check the other docs of first 1mt nano ema, thanks

Best regards,
Tracy

<image001.png>

Shanghai Mingdou Chemical Co.,Ltd.

Mobile /Whatsapp/Wechat: 0086-18721663912
Tel.: 0086-21-32587006

out:blank



Image-17

(emails related to 2000 Kg Nano Ema declared as 'Vinyl Acetate Ethylene Copolymer')

1. Email dated 07.05.2021 between foreign supplier Claire and Rajesh Vasoya pertains to import of 3.3 MT (1.2 MT Nano Ema, 1 MT Ema, 0.10 MT Aba, Diflu-0.5 MT, GA2- 0.5 MT) through Bill of Entry no. 3805192 dated 03.05.2021 of M/s

F.no.S/10-190/23-24/Commr./NS-I/CAC/JNCH
SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023
Satnam Enterprises. The correlation between the same can be seen at Sr. No. 41 in
Annexure E and Annexure F of this IR.

- 3, GA2: 500KG,sealed once , black point in the bottom bag
4, diffu:500KG,sealed once , but it has special sealed both side of bag
5, aba:100KG , sealed once ,

ITEM	CUSTOMER	PRODCUT NAME	QTY	BATCH NO	SHIPPING DATE
1	919	aba	100	BATCH NO: 20210406	2021.04.17
2	919	GA2	500		
3	238	除虫脲	500		
4	16	甲维盐	1000		
5	16	新甲维盐	500		
	71	新甲维盐	700		

Thanks & Best Regards
Claire Chen
Sales Manger
Shanghai AgroChina Chemical Co.,ltd
Address: Room 207,NO.664,Xinhua Rd,Changning District ,Shanghai China .
Phone: +86 62526212
Fax: +86 62526219

187244/L
4/1/23

about:blank

1/2

SHANGHAI AGRO RIVER CHEMICAL CO., LTD. ROOM 908 NO. 58 JINXIN ROAD, SHANGHAI P. R. CHINA. TEL: 0086 21 58939318 FAX: 0086 21 58939318		BILL OF LADING B/L NO. GXSEN22090043 COAU724139446007/8/9	
CONSIGNEE: SATNAM ENTERPRISE 27, MAHAPRAHJI NAGAR STREET NO-2, SURVEY NO-3, LIMBAYAT SURAT-394210 *****		GRAND SENDER LOGISTICS CO.,LTD. Received the goods in apparent good order and condition as specified below unless otherwise stated herein. The Carrier is disclaiming all liability for the performance of the entire transport from the place at which the goods are taken in charge to the place designated for delivery in this document. Assumes liability as prescribed in this document for each transport unit of the Bill of Lading must be surrendered duly endorsed in exchange for the goods of delivery order.	
NOTIFY PARTY: SATNAM ENTERPRISE 27, MAHAPRAHJI NAGAR STREET NO-2, SURVEY NO-3, LIMBAYAT SURAT-394210 *****			
Vessel Name OOCL NEW YORK V. 089W	Port of Loading SHANGHAI	Port of Discharge NHAVA SHEVA, INDIA	
Place of Receipt SHANGHAI	Place of Delivery NHAVA SHEVA, INDIA	Number of Original B(s)/L THREE (3)	
Marks/Numbers Container Nos/Seal Nos.	No. of Containers/Packages/Description of Goods	Gross Weight (Kilos)	Measurement (cu-metres)
VINYL ACETATE ETHYLENE COPOLYMER NET WT: 25KGS GROSS WT: 26.2KGS BATCH NO: 20220908 MFG DATE: SEP. 08. 2022 EXP DATE: SEP. 07. 2024	140 BAGS (6PLTS) VINYL ACETATE ETHYLENE COPOLYMER HS: 39013000 USD: 7000 ***** IEC NO: AUPPRO727G GST NO: 24AUPPRO727G1ZS PAN NO: AUPPRO727G EMAIL: SURESHGAMI@YAHOO.COM ***** IEC NO: AUPPRO727G GST NO: 24AUPPRO727G1ZS PAN NO: AUPPRO727G EMAIL: SURESHGAMI@YAHOO.COM *****	3528.000KGS	7.800CBM
CFS-CFS FREIGHT PREPAID ABOVE PARTICULARS DECLARED BY SHIPPER			
TOTAL NO. OF PACKAGES (IN WORDS) SAY TOTAL: ONE HUNDRED AND FORTY (140) BAGS ONLY.			
Freight Agent References WINTERMAN CONSOLIDATORS INDIA PVT LTD. 802 SHIVAJI PLAZA, MAROL INDIA ESTATE, ANDHERI ANDHERI-EAST MUMBAI-400069 TEL: 022-67411330/32/33	Prepaid KURLA ROAD,	Collect	Place and date of Issue SHANGHAI 2022-09-21 Signed for and on behalf of the carrier
Ex-Rate	FREIGHT & CHARGES GRAND SENDER LOGISTICS CO., LTD. Ricky AS CARRIER		
Prepaid at			
Total Prepaid			
NVOC No. SMTC-NV02767 TERMS AND CONDITIONS AS PER BACK THEREOF			

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Image-18

(emails related to various Insecticides and marking to distinguish between them physically)

m. Email dated 30.07.2022 between foreign supplier Claire and Rajesh Vasoya pertains to import of 3.5 MT Nano KK through Bill of Entry no. 2853121 dated 13.10.2022 of M/s Satnam Enterprises. The correlation between the same can be seen at Sr. No. 55 in Annexure E and Annexure F of this IR.

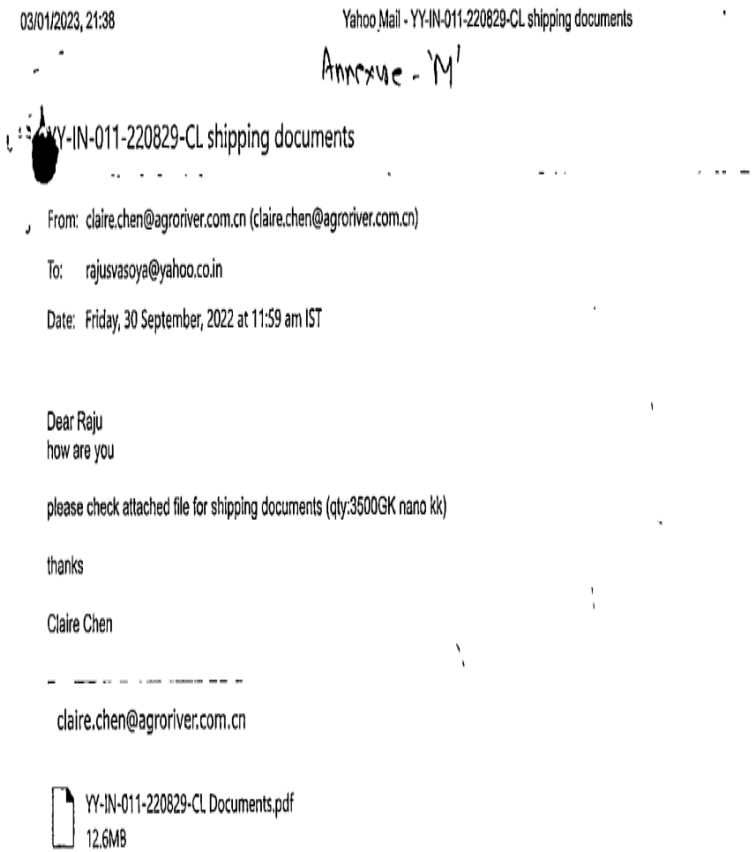


Image-19

(emails related to 3500 Kg Nano KK declared as 'Vinyl Acetate Ethylene Copolymer')

n. Chat dated 10.05.2022 between foreign supplier Claire and Rajesh Vasoya pertains to import of 2.75 MT Nano KK through Bill of Entry no. 8724754 dated 07.09.2020 of M/s Satnam Enterprises. The correlation between the same can be seen at Sr. No. 25 in Annexure E and Annexure F of this IR.

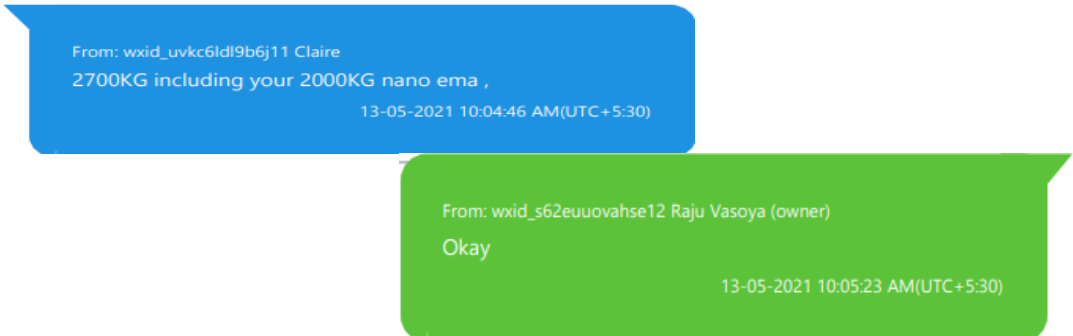
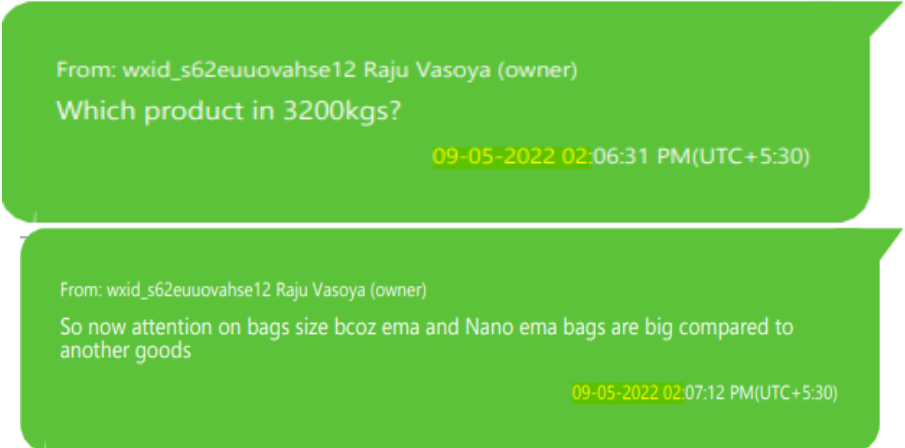


Image-20

(Chat related to 2700 Kg Nano Ema)

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- o. Chat dated 09.05.2022 between foreign supplier Claire and Rajesh Vasoya pertains to import of 3.2 MT (Nano KK- 0.3 MT, Diflu- 1 MT, Ema-0.4 MT, Nano Aba- 0.5 MT, Nano Ema- 1 MT) through Bill of Entry no. 8373546 dated 22.04.2022 of M/s Satnam Enterprises. The correlation between the same can be seen at Sr. No. 51 in Annexure E and Annexure F of this IR.



item	prodcut	contract	quantity
1	nano kk	081-220208	300
2	diflu	238	1000
3	ema	85	400
4	nano aba	85	500
5	nano ema	85	1000

Image-21
(Rajesh Vasoya asking the types of Insecticides and Tracy giving the details)

- p. Chat dated 23.05.2021 between foreign supplier Claire and Rajesh Vasoya pertains to import of 3.775 MT Nano Ema through Bill of Entry no. 3531726 dated 12.04.2021 of M/s Satnam Enterprises. The correlation between the same can be seen at Sr. No. 39 in Annexure E and Annexure F of this IR.

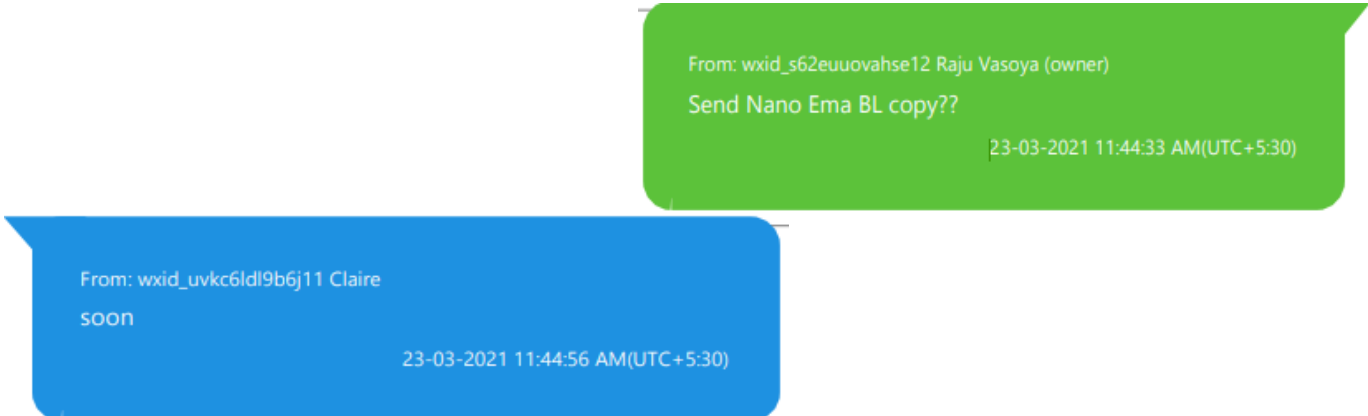


Image-22

- q. Email dated 06.05.2021 between foreign supplier Claire and Rajesh Vasoya pertains to import of 5.3 MT (Ema- 1MT, Nano Ema- 1.5 MT, Nano KK – 0.7 MT, Quizalofop- 0.2 MT, 6BA- 0.2 MT, Paclo- 0.5 MT, New Aba- 0.5 MT, Nano KK- 0.5 MT, Pyraclostrobin- 0.2 MT) through Bill of Entry no. 3724478 dated

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27.04.2021 of M/s Satnam Enterprises. The correlation between the same can be
seen at Sr. No. 40 in Annexure E and Annexure F of this IR.

Yahoo Mail - Fw: 2021年3月25日 印度919 071 016合同产品细节区分 5500kg CONSIGNMENT

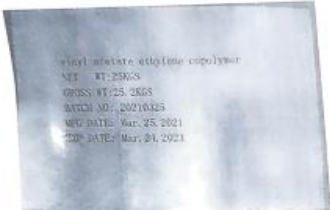
2021年3月25日 印度919 071 016合同产品细节区分 5500kg CONSIGNMENT

From: claire.chen@agrocn.com (claire.chen@agrocn.com)
To: rajusvasoya@yahoo.co.in
Date: Thursday, 6 May, 2021 at 06:38 pm IST

Dear Raju

item.4, 5, 6, 7, 8 packed one pallet, belongs to jaydeep, BATCH NO: 20210325

1. ema :1000KG ,one sealed , mark as below , also mark in the bottom of bad ,not in middle , inner bag is black



2. nano ema ,1500KG ,one sealed , in the sealed ,has like triangle sealed

Yahoo Mail - Fw: 2021年3月25日 印度919 071 016合同产品细节区分 5500kg CONSIGNMENT



ITEM	CUSTOMER	PRODCUT NAME	QTY	BATCH NO: 20210325
1	16	EMA	1000	BATCH NO: 20210325
2	16	nano ema	1500	BATCH NO: 20210325
3	71	NANO KK	700	BATCH NO: 20210325
4	919	QUIZALOFOP	200	BATCH NO: 20210325
5	919	6BA	200	BATCH NO: 20210325
6	919	PACLO	500	BATCH NO: 20210325
7	919	NEWABA	500	BATCH NO: 20210325
8	919	NANO KK	500	BATCH NO: 20210325
9	919	pyraclostrobin	200	BATCH NO: 20210325

Thanks & Best Regards
Claire Chen
Sales Manger
Shanghai AgroChina Chemical Co.,Ltd
Address: Room 207,NO.664,Xinhua Rd,Changning District ,Shanghai China .
Phone: +86 62526212
Fax: +86 62526219
Cell: +86 15502159168
Wechat:15502159168
web: www.agrocn.com
www.agroasia.cn
claire.chen@agrocn.com
claire.chen@agroasia.cn

发件人: hsrndtchen
发送时间: 2021-03-30 15:12
收件人: Claire Chen
主题: 2021年3月25日 印度919 071 016合同产品细节区分

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Image-23

(Marking style to distinguish between various Insecticides along with their details)

- r. Chat dated 11.01.2021 between foreign supplier Candy Meng and Rajesh Vasoya pertains to import of 4 MT KK through Bill of Entry no. 2788611 dated 16.02.2021 of M/s Pooja Enterprise. The correlation between the same can be seen at Sr. No. 13 in Annexure G and Annexure H of this IR.

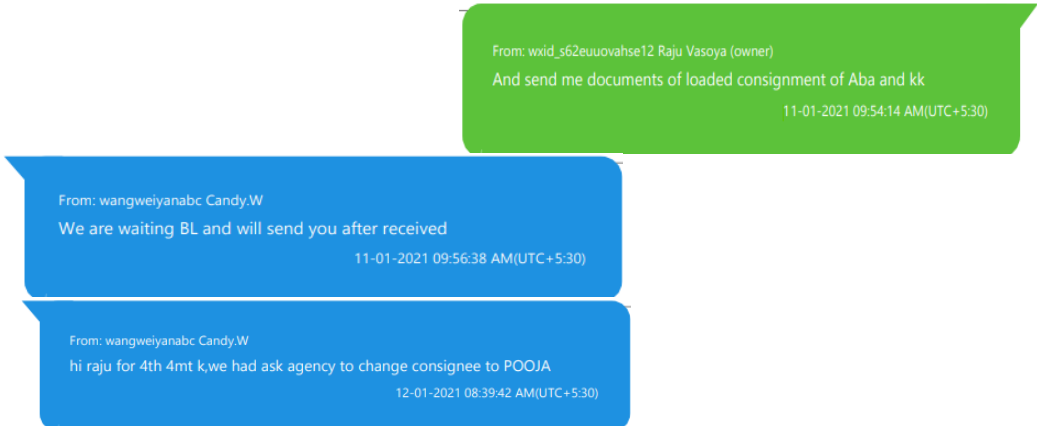
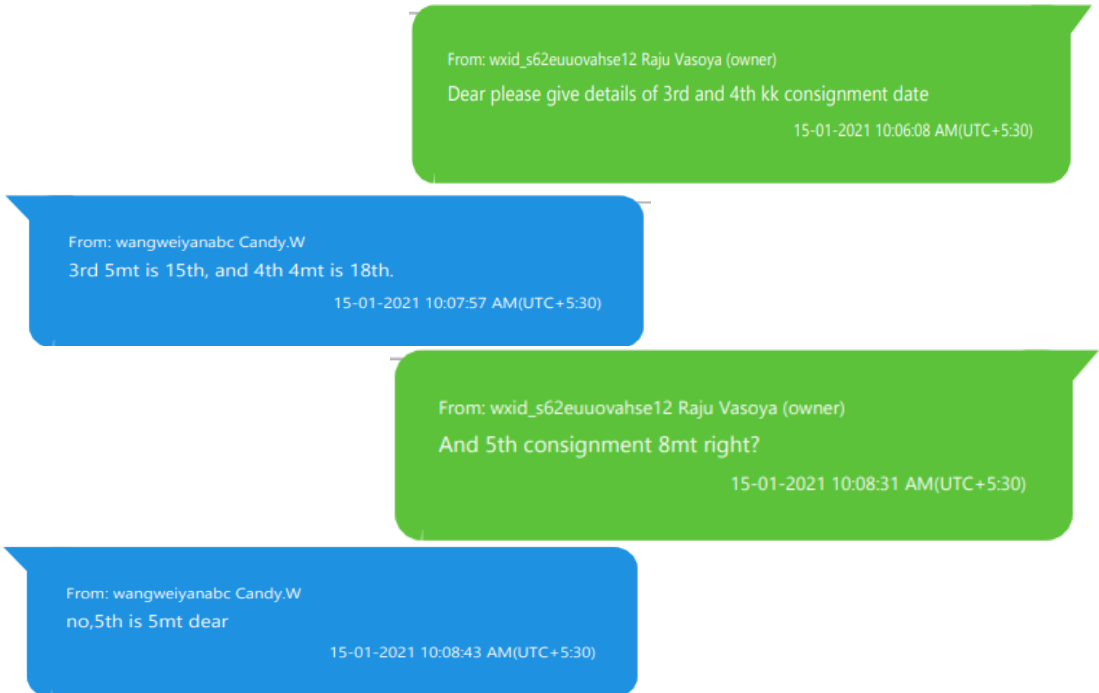


Image-24

(Rajesh Vasoya asking about Aba and kk related documents in the name of Pooja Enterprises)

- s. Chat dated 11.01.2021-18.01.2021 between foreign supplier Candy Meng and Rajesh Vasoya pertains to import of 17 Metric Tonne KK (5 MT + 4 MT + 5 MT +3 MT) through Bills of Entry no.2881622 dated 23.02.2021 (Satnam), 2788611 dated 16.02.2021, 2849091 dated 20.02.2021 and 2975235 dated 02.03.2021 of M/s Satnam Enterprises and M/s Pooja Enterprise respectively. The correlation between the same can be seen at Sr. No. 34 in Annexure E and Annexure F and Sr. No. 13, 14 and 15 in Annexure G and Annexure H respectively of this IR.



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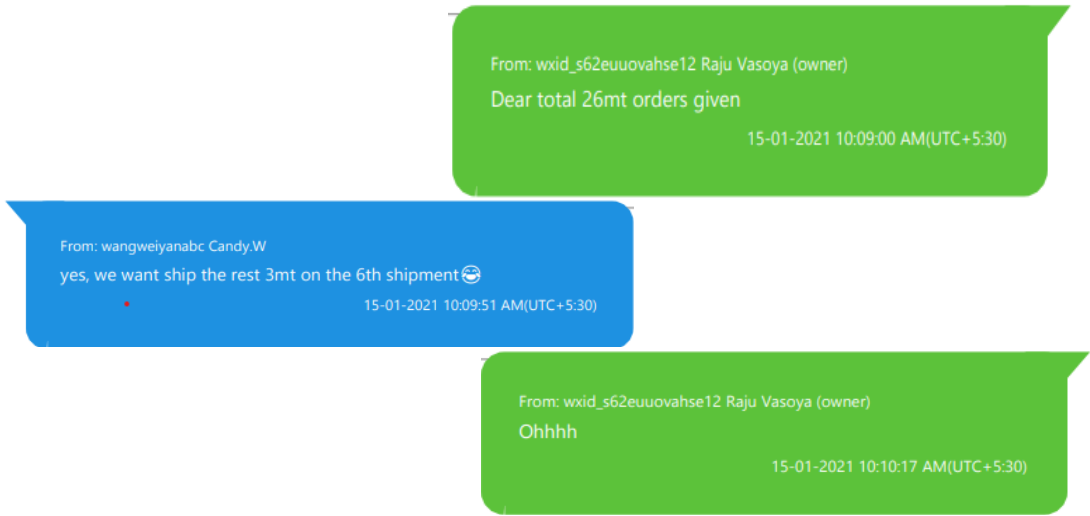


Image-25

Based on the above chat it appears that order for 26 MT of KK that is Chlorantranilliprole was given to supplier.

- t. Chat dated 26.02.2021 between foreign supplier Candy Meng and Rajesh Vasoya pertains to import of 5 MT of Quizalofop-p-ethyl through Bill of Entry no. 3414491 dated 03.04.2021 of M/s Pooja Enterprise. The correlation between the same can be seen at Sr. No. 18 in Annexure G and Annexure H of this IR.

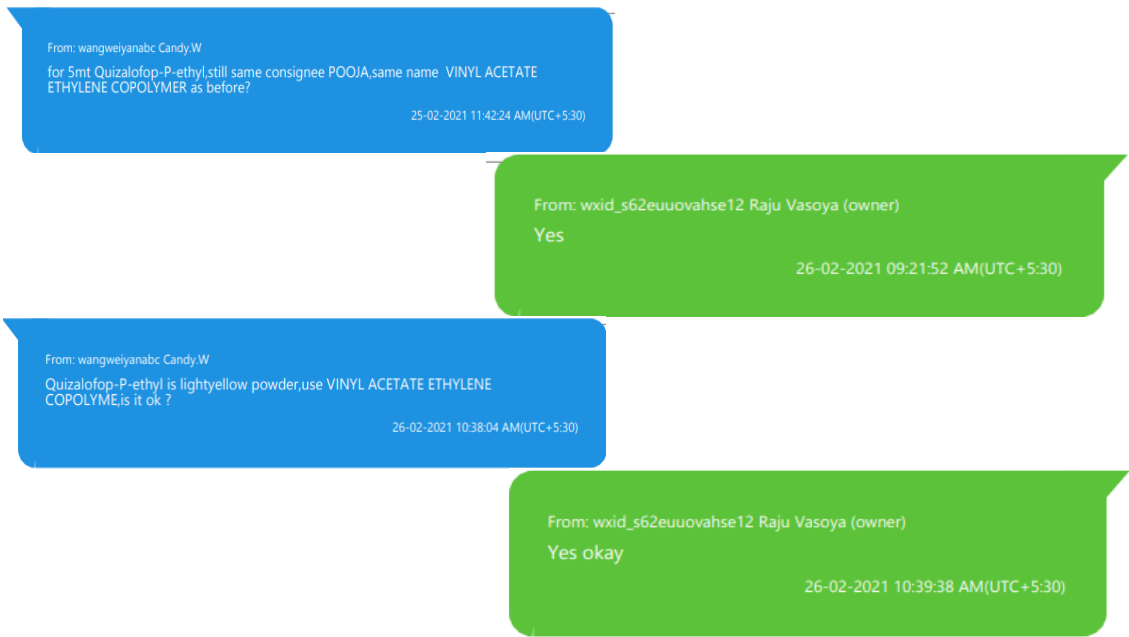


Image-26

(quizalofop-P-ethyl declared as Vinyl Acetate Ethylene Copolymer in the name of Pooja Enterprises)

- u. Proforma invoices sent to Shri Rajesh Vasoya by various suppliers contained details of insecticides being imported and actual price quoted by the foreign suppliers along with payment terms.

SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

Shanghai Mingdou Chemical Co.,Ltd. Rm.2105,Zhenyuan Building,No.2052 North Zhongshan Road,Shanghai ,P.R.China Tel:0086-21- 32553195 Fax:0086-21-52912097				
PROFORMA INVOICE				
TO :Radhey Impex ADD: E/202, Rushikesh Bldg., Sarathana Jakatnaka, Varachha, Surat-396006 Gurjart-India Tel: +91 98980 83583			PI NO:MDC-20220614-MQX-264	
Date: 14th,June 2022				
This invoice is made by and between the seller and buyer whereby the seller agrees to sell and buyer agrees to buy the under-mentioned goods according to the terms and conditions stipulated below:				
Commodity name	Pack	Quantity(L/KG)	Unit Price (CIF Nhava Sheva USD)	Amount (USD)
Abamectin 95% TC	25kg/bag	5000	85.7\$/kg	428500
TOTAL:				428,500
SAY TOTAL AMOUNT U.S.DOLLAR IS FOUR HUNDRED TWENTY-EIGHT THOUSAND FIVE HUNDRED ONLY.				
1.Payment terms: 20% deposit, 80% balance 90 days from BL against date. 2.Delivery date: 15days after got the deposite 3.Terms of delivery: CIF nhava sheva 4.Shipping mark: according to customer 5. IE CODE: 5215017107 6. GSTIN number: 24ADPPV9867L1ZB				
BENEFICIARY'S Name: SHANGHAI MINGDOU CHEMICAL CO.,LTD ACCOUNT: 1781127007 Citibank (China) Co., Ltd. Shanghai Branch				

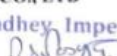
For and on behalf of

SHANGHAI MINGDOU CHEMICAL CO.,LTD

上海明都化学有限公司

张恒

Shanghai Mingdou Chemical Co.,Ltd. Rm.2105,Zhenyuan Building,No.2052 North Zhongshan Road,Shanghai ,P.R.China Tel:0086-21- 32553195 Fax:0086-21-52912097				
PROFORMA INVOICE				
TO :Radhey Impex ADD: E/202, Rushikesh Bldg., Sarathana Jakatnaka, Varachha, Surat-396006 Gurjart-India Tel: +91 98980 83583			PI NO:MDC-20220708-MQX-272	
			Date: 8th,July 2022	
This invoice is made by and between the seller and buyer whereby the seller agrees to sell and buyer agrees to buy the under-mentioned goods according to the terms and conditions stipulated below:				
Commodity name	Pack	Quantity(L/KG)	Unit Price (CIF Nhava Sheva USD)	Amount (USD)
Nano ema 70% TC	25kg/bag	6000	84.5\$/kg	507000
TOTAL:				507,000
SAY TOTAL AMOUNT U.S.DOLLAR IS FIVE HUNDRED AND SEVEN THOUSAND ONLY.				
1.Payment terms: 20% deposit, 80% balance 90 days from BL against date 2.Delivery date: 25days after got the deposite 3.Terms of delivery: CIF nhava sheva 4.Shipping mark: according to customer 5. IE CODE: 5215017107 6. GSTIN number: 24ADPPV9867L1ZB				
BENEFICIARY'S Name: SHANGHAI MINGDOU CHEMICAL CO., LTD ACCOUNT: 1781127007 Citibank (China) Co., Ltd. Shanghai Branch SMITE S.A. CITIGUANO				

Shanghai Mingdou Chemical Co., Ltd. Rm.2105, Zhenyuan Building, No.252 North Zhongshan Road, Shanghai, P.R.China Tel:0086-21- 32553195 Fax:0086-21-52912097				
PROFORMA INVOICE				
TO :Radhey Impex ADD: E/202, Rushikesh Bldg., Sarathana Jakatnaka, Varachha, Surat-396006 Gurjar-India Tel: +91 98980 83583		PI NO:MDC-20220830-MQX-280		
Date: 30th, Aug 2022				
This invoice is made by and between the seller and buyer whereby the seller agrees to sell and buyer agrees to buy the under-mentioned goods according to the terms and conditions stipulated below:				
Commodity name	Pack	Quantity(L/KG)	Unit Price (CIF Nhava Sheva USD)	Amount (USD)
cc 95% TC	25kg/bag	6000	70\$/kg	420000
TOTAL:				420,000
SAY TOTAL AMOUNT U.S.DOLLAR IS FOUR HUNDRED TWENTY THOUSAND ONLY.				
1.Payment terms: 20% deposit, 80% balance 90 days from BL against date. For Radhey Impex				
2.Delivery date: 25days after got the deposite				
3.Terms of delivery: CIF- nhava sheva				
4.Shipping mark: according to customer				
5. IE CODE: 5215017107				
6. GSTIN number: 24ADPPV98671 IZB				
BENEFICIARY'S Name: SHANGHAI MINGDOU CHEMICAL CO., LTD ACCOUNT: 1781127007 Citibank (China) Co., Ltd. Shanghai Branch SWIFT Add.: CITICNSX				
For, Radhey Impex 				

Above Images are the Proforma Invoices raised by the foreign supplier to Shri Rajesh Vasoya (in the name of Radhey Impex) for actual imported Insecticide showing the actual rate and payment terms: For example: the Proforma Invoice No. MDC220830MQX280 is nothing but actual Invoice for Bill of Entry No. 2854443 dated 13.10.2022 of M/s Gopal Exim (sr. no. 12 of Annexure-A and B to this IR)

		PAYMENT TRANSACTION		GENERATED BY: ZULHILMI03 GENERATED ON: 05/08/2022 1.59 PM	
PAYMENT SUMMARY					
YOUR REFERENCE PIGSGPROMOA03966 BACKOFFICE REFERENCE UETR NUMBER 64e78dbe-7c62-4ccb-b844-cb9e69b44999		PAYMENT REFERENCE Pay Ref. Q0003969 Batch Ref. Import Ref.		STATUS Draft	
PAYMENT AMOUNT USD 19,998.00		PAYMENT TYPE TT - TELEGRAPHIC TRANSFER		PAYMENT DATE 05/08/2022	
PAY FROM PROMOIS INTERNATIONAL PTE. LTD. 0106622935 SCBLSG22XXX SG USD		Company Name		ACCOUNT HELD IN SG	
PAYEE NICKNAME Shanghai Agroriver Chemical CO		PAYEE BANK DETAILS NAME: HONGKONG AND SHANGHAI BANKING CORPORATION LIMITED, THE		PAYEE BANK BRANCH DETAILS	
PAY TO Shanghai Agroriver Chemical CO		CODE: HSBCHKHCHKH		NAME: CODE:	
ACCOUNT: 747197960838					
PAYEE ADDRESS: Limited		PAYEE BANK ADDRESS: 1 QUEEN'S ROAD CENTAL HONG KONG HONG KONG		PAYEE BANK BRANCH ADDRESS: 1 QUEEN'S ROAD CENTAL HONG KONG	
LOCAL LANGUAGE DETAILS PAYEE NAME: Shanghai Agroriver Chemical CO PAYEE ADDRESS: Limited					
AMOUNT PRIORITY PAYMENT AMOUNT CHARGES TO BE PAID BY Local Charges : PAYEE		PAYMENT AMOUNT USD 19,998.00 Overseas Charges : PAYEE		DEBIT AMOUNT USD 19,998.00 CHARGES AMOUNT USD	

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Above image is related to the transfer of USD19998/- to Shanghai Agroriver Chemical in lieu of balance payment for smuggled Insecticides.

- xvii. Shri Praveen Patidar, a known associate of Shri Rajesh Vasoya is also involved in the illegal smuggling of insecticides. He got the idea of smuggling the insecticides by way of mis-declaration through Sri Rajesh Vasoya, who used to supply him with the said smuggled goods. Shri Praveen Patidar provided the firm M/s Gopal Exim to Shri Rajesh Vasoya, who in turn supplied him the smuggled imported insecticides. Later on, upon learning the way of business, Shri Praveen Patidar also began to import the insecticides illegally through his firms M/s Vaishnavi Finechem. He was aware that Rajesh Vasoya had been importing insecticides declared as Vinyl Acetate Ethylene Copolymer through three firms namely M/s Gopal Exim, M/s Pooja Enterprises and M/s Satnam Enterprises, which were actually two compounds namely Chlorantraniliprole and Emamectin Benzoate. Shri Praveen Patidar in association with Shri Rajesh Vasoya was involved in routing the smuggled goods through various firms before finally selling them. Evidence collected from forensic analysis of digital devices recovered during the investigation is illustrated as below:



Image-29

In above chat Praveen Patidar is discussing when new consignments of kk/cora (chlorantraniliprole) are expected to come and their price.

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- xviii. Shri Praveen Patidar had imported insecticides by mode of misdeclaring the description and value in the import documents of M/s Vaishnavi Finechem.
 - a. He imported 1000 kgs of nano KK vide Bill of Entry no. 2931818 dated 18.10.2022 out of which 899 kgs were found at the factory premises and were seized.
 - b. Vide Bill of Lading No. GLW2022110218 dated 22.12.2022, he imported 2000 kgs of smuggled insecticides. The same was examined and the samples were tested by CIL, Faridabad, the result of which was positive for Chlorantraniliprole.
- xix. Shri Rajesh Vasoya stated that he has imported these insecticides illegally without having registration from Central Insecticide Board (CIB) to import. Further, he had also evaded duty by undervaluing and mis-declaring them.
- xx. It is to mention that the analysed data is bulky and voluminous in nature, hence the images of chats and documents illustrated above are of representative nature. The analysed data can be verified from the annexures to this IR.

9.2. As per statements of various persons recorded under Section 108 of the Customs Act, 1962, and evidences gathered and their analysis, it is evident that in all past consignments imported through M/s Gopal Exim, the actual goods were insecticides. The same is supported by the digital evidence extracted from the digital devices of the connected persons. The copies of these evidence are enclosed with this IR as RUDs.

- i. The key person Shri Rajesh Vasoya in his statement accepted that he has imported insecticides majorly *Chlorantraniliprole* and *Emamectin Benzoate* apart from others as mentioned in his statement, in all past consignments.
- ii. Shri Rajesh Vasoya is an active member of syndicate and evidences gathered reveal that he is actual mastermind behind this smuggling syndicate which is involved in the smuggling of insecticides by using fraudulent means and by way of mis-declaration in guise of Vinyl Acetate Polymer. Further, he played a major role in evasion of Customs Duty on a large scale as there was gross undervaluation of the goods being smuggled.
- iii. It appeared that Shri Rajesh Vasoya alia Rajesh Vasoya planned, managed, and handled the import through various firms.
- iv. He used the documents of various persons to form the said firms without the knowledge of the persons in whose name the firms were registered. He used these firms to illegally smuggle the Insecticides.
- v. The digital evidences collected from the digital devices used by Shri Rajesh Vasoya & others revealed that he was in direct contact with the Chinese supplier of the insecticides. He used to negotiate the price and decide the quantity of the Insecticides to be imported by way of mis-declaring it through various firms controlled by him.

9.3. The import of any insecticide into India is governed by the Insecticide Act, 1968 read with the Customs Act, 1962. The list of insecticides is provided under the Schedule to the Insecticides, Act 1968 as amended from time to time. The import of insecticides is allowed only with a valid Certificate of Registration or an Import Permit issued by CIB & RC (Central Insecticide Board & Registration Committee). Any import without a valid Certificate/Import Permit from CIB & RC is not allowed i.e. it is prohibited. The various

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insecticides imported through various firms in this case is listed under **Table-11** below along with their serial number of the Schedule to the Insecticides Act, 1968.

Table-11

Sr. No.	Common Name of Insecticide	Sr. No. of the Schedule to the Insecticides Act, 1968	Common name
1.	Chlorantraniliprole	764	Corogen/KK/ Nano KK/ Nano Corogen
2.	Emamectin Benzoate	604	Ema/EMA/Nano Ema
3.	Abamectin	526	Aba/ Nano Aba
4.	Paclobutrazol	544	-
5.	Dimethomorph	462	-
6.	Dinotefuran	713	Diflec
7.	Gibberellic acid	236	GA2 etc.
8.	Quizalofop-P-Ethyl	841	QE
9.	Pyraclostrobin	659	-
10.	6-Benzyladenine (6BA), also called 6-benzylaminopurine	759	6BA

- i. **Chlorantraniliprole** is an Insecticide that is covered under the Sr. No. 764 of the Schedule to the Insecticides Act, 1968. Chlorantraniliprole, also known as Rynaxypyr is an insecticide of the ryanoid classes. In common parlance it is also known by name Corogen/KK etc. It was developed world-wide by DuPont and belongs to a class of selective insecticides featuring a novel mode of action to control a range of pests belonging to the order Lepidoptera (moth) and some other Coleoptera (beetle), Diptera (fly), and Isoptera (termite) species.
- ii. **Emamectin Benzoate** is an Insecticide that is covered under the Sr. No. 604 of the Schedule to the Insecticides Act, 1968. It is a modern insecticide of the Avermectin group and it is multipurpose soluble granular insecticide, effective by its contact and stomach poison action. In common parlance it is also known by name Ema/Nano Ema etc.
- iii. **Abamectin** is an Insecticide that is covered under the Sr. No. 526 of the Schedule to the Insecticides Act, 1968. It is also a modern insecticide of the Avermectin group and used by the agricultural community to control insects and mites on a large range of crops such as: citrus, pears, alfalfa, nut trees, cotton, vegetables, and ornamental. In common parlance it is also known by name Aba/nano Aba etc.
- iv. **Paclobutrazol** is an Insecticide that is covered under the Sr. No. 544 of the Schedule to the Insecticides Act, 1968. It is used as a plant growth retardant and triazole fungicide. It is a known antagonist of the plant hormone gibberellin, acting by inhibiting gibberellin biosynthesis.
- v. **Dimethomorph** is an Insecticide that is covered under the Sr. No. 462 of the Schedule to the Insecticides Act, 1968. It is a fungicide that is used for treating mildew and root rot caused by various factors.

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- vi. ***Dinotefuran*** is an Insecticide that is covered under the Sr. No. 713 of the Schedule to the Insecticides Act, 1968. It is a broad-spectrum insecticide, which is for food uses in/on leafy vegetables.
- vii. ***Gibberellic acid*** is an Insecticide that is covered under the Sr. No. 236 of the Schedule to the Insecticides Act, 1968. It acts as a plant growth regulator that acts by stimulating rapid stem and root growth, induces mitotic division in the leaves of some plants and increase seed germination rate. Based on the bonds in chemical structure, the Gibberellic acid are of various types such as GA2, GA3,GA4, GA7 etc. where hydrocarbon elements various.
- viii. ***Quizalofop-P-Ethyl*** is an Insecticide that is covered under the Sr. No. 841 of the Schedule to the Insecticides Act, 1968. It is a widely used phenoxy herbicide used to control annual and perennial grass weeds in potatoes, soybeans, sugar beets, peanuts, vegetables, cotton and flax, as well as other crops. In common parlance it is also know by name QE/QpE etc.
- ix. ***Pyraclostrobin*** is an Insecticide that is covered under the Sr. No. 659 of the Schedule to the Insecticides Act, 1968. It is a broad-spectrum foliar fungicide belonging to the strobilurin chemical class. It acts by inhibition of mitochondrial respiration. This leads to a reduction of the available ATP quantity in the fungal cell.
- x. ***6-Benzyladenine (6BA)***, also called *6-benzylaminopurine* is an Insecticide that is covered under the Sr. No. 759 of the Schedule to the Insecticides Act, 1968. It is a synthetic cytokinin that elicits plant growth and development responses, setting blossoms and stimulating fruit richness by stimulating cell division. In common parlance it is also know by name 6BA/BA/BAP/BP etc.
- xi. Further, the Nano variants of Insecticides such as Chlorantraniliprole, Emamectin Benzoate, Abamectin etc. consists of nano particles of the active ingredients. The behaviour of many materials at nano scale changes. The synthesis of these Insecticides at nano level improves their absorption in crops and their effectiveness. However, under the Insecticides Act, 1968, these Nano variants are not specifically covered.

9.4. Therefore, the import of these insecticides in contravention of provisions of the Insecticide Act, 1968 read with the Customs Act, 1962 makes them liable for confiscation under Section 111 (d), (l) & (m) of the Customs Act, 1962.

9.5. Further, CIB & RC (Central Insecticide Board & Registration Committee) under the provisions of the Insecticides Act, 1968 provides the Source of Import and list of Indigenous Manufactures of Insecticides [**RUD-60**]. It implies that the said Insecticide can only be imported under a valid license issued by CIB & RC from the approved source company/factory of the approved composition and not from any other source company/factory. Therefore, any import from non-approved source is illegal and any import other than approved composition is also illegal even if it is accompanied with a valid CIB&RC license. The subject insecticides from the source of import list is listed below Table-12 for reference:

Table-12

F.no.S/10-190/23-24/Commr./NS-I/CAC/JNCH

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Sr. No.	Common Name	Approved Source for Import (M/s)	Indigenous manufacturers (M/s)
1.	Chlorantraniliprole tech 93.00% min *Chlorantraniliprole 35% WG	1. DuPont Asturias S.L. Valle de Tamon Nubledo 33469 Taman-Carreno Asturias, Spain through Supplier Dupont International Operations Sarl Chemin du Pavillion, Geneva, Switzerland. (292nd RC). 2. E.I. DuPont de Nemours & Co. DuPont Crop protection, Mobile Manufacturing Center, 12650 Highway 43, P O Box 565, Axis, Alabama, USA, Source name Change to FMC Corporation, Mobile Manufacturing Centre,12650,Highway43, P.O. Box 565, Axis Alabama 36505-0565,USA (404th RC) through supplier: DuPont International Operations Sarl, 2 Chemin du Pavillon, 1218 Le grand Saconnex, Geneva, Switzerland. 3. Dupont Agricultural Chemicals Through Supplier: Dupont Company (Singapore) Pte. Ltd., 1 Harbour FrontPlace# 11-01, Harbour Front Tower One, Singapore 098633 4. *Gowan Milling LLC, 12300 E. Country 8th Street, Yuma Arizona 85365, USA, a designated manufacturer of FMC corporation, Walnut Street, Philadelphia, Pennsylvania 19104, USA (426th RC meeting)	1. Natco Pharma Ltd. approved in 425th RC 2. Best Crop Science LLP approved in 425th RC 3. Insecticides India Ltd., 93.00% w/w min. 9(3) TIM vs TLin 435 Rc 4. Indogulf Cropsciences Limited 5. Gharda Chemicals Limited 6. Agrow Allied Ventures Private Limited 7.Dharmaj Crop Guard Limited
2.	Enamectin Benzoate Technical 95%min.	1. M/s Hebei Vain BiochemicalCo. Ltd 393 Heping East Road, Shijiazhuang City, Hebei Province, P.R. China. 95.0% Min (293rd RC) Source name Change to Hebei Veyoug BioChemical Co. Ltd, China 2. Hunan Gofar Fine Chemical Industry Technical Co.Ltd.Yuxi Linxiang City, Hunan, China. through Supplier: Shenzhon Sushan Technology Co. Ltd. Room No. 2410, Bloc, Huangdu Plaza, Yitian Road, Futian District, Shenzhen Guangdong Province, China.95.0% Min (341th RC) 3. Zhejiang Shenghua BiokBiology Co. Ltd. China. Plant Address: Zhongguan Industrial Park Deqing Zhejiang China, Zip Code-313220. Office Address: Room 1003, Part-D Phase, Two World Trade Centre, No.122, Shuguang Road, Hangzhou310007, China. (329th/346thRC) 4.M/s.Syngenta Nantong Crop Protection Co. Ltd., No.1, Zhong Yang Road, Nantong, Jiangsu, PRChina,(95.0% min (356thRC) 5. Qingdao KYX Chemical Co. Ltd., Shuji Industries Zone, Laixi District,	

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		Qingdao, China Zip-266071 95.0%min (363rdRC) 6. Jingbo Agro chemicals Technology Co., Ltd., Economic Development Zone, Boxing County, Shandong Province–256500,P.R. China through Supplier Willowood (Hangzhou) Co. Ltd., Room 2003, Golden Plaza, No. 118, Qingchun Road, Xiacheng District, Hangzhou City, Zhejiang (367thRC)	
3	Emamectin Benzoate 5 % SG, 95% w/w min. (420th RC)	1. Syngenta Crop protection AG, Switzerland (277th RC)(341th RC)	Krishi Rasayan, Kolkata, India (95% w/w min. (420th RC)
4	Emamectin Benzoate 0.1% w/w GelBait	Fumakilla Malaysia Berhad, Plot No. 256, Tingkat Perusahaan 5 Kawasan Perindustrian Perai 2,13600 Perai, Penang, Malaysia (367thRC)	
5	Abamectin Technical 90%, 92%, 95% w/w min*	1. Syngenta Crop Protection, USA. 90.0% min (369th RC) 2. *Hebei Veyong Bio Chemicals Co Ltd. East Heping Road, ShijiazhuangCity, Hebei, Province China (371/372nd RC) 3. Hebei Xingbai Agricultural Technology Co. Ltd., Address: Nanbaishe Bio- Industrial Park, Zhao Country, Hebei Province, 051530, China Formerly known as Shijiazhuang Xingbai Bioengineering Co. Ltd., Add: Xingbai Industry Zone, Zhao Country, Hebei Province, 051530, China and supplied by Shenzhou Chemical (Shenzhen) Co. Ltd., Add: Rm. 1211-1212, Exhibition Times Centre, Block C, Royal Plaza, Yitian South Rd. Futian District, Shenzhen Guangdong, China. (92%) (439th RC)	
6	Abamectin 1.9% w/wEC	Syngenta Crop Protection AG Switzerland (369th RC)	
7	Paclobutrazol Technical 95% min.	1. Jiangsu Sword Agrochemicals Co.Ltd, No.1008, East Guanhua Road, Jianhu County, China Supplier: Chongquing Shining Fine Chemical Co. Ltd, China (327th RC)	1. Cheminova India Ltd . 95%. 9(3) in 365thRC 2. M/s GSP CropScience Pvt. Ltd. ,95% min. in397thRC 3. M/s Best CropScience LLP. ,95% min. in 407th RC 4. India Pesticides Ltd., 95% w/w min. in 434 RC 5. Peptech Biosciences Ltd., Paclobutrazole technical 95% w/w, in 434 RC. 6. Bonagiri Life Science Ltd., 95% w/w, in 434 RC. 7. Omega Fine Chemicals 8. Best Crop Science Pvt. Ltd. 9. Sahib Pesticides 10. Astec LifeSciences Limited 11. Bharat Rasayan Ltd 12. PEPTECH BIOSCIENCES

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			LIMITED 13. India Pesticides Limited 14. India Pesticides Limited 15. India Pesticides Limited 16. Insecticides India Limited 17. AIMCO PESTICIDES LIMITED 18. Heranba Industries Limited
8	Paclobutrazol 23% SC (FI)	1. Syngenta Agrochemicals, Fernhurst hasleme,Surrey,UK 2. PGR International Pty Ltd., 4, Diary Road, Werribee, Vic. 3030, Australia (326thRC)	
9	Ametroctradin 27% + Dimethomorph 20.27% SCFI	1. BASF Espanola S.L, Ctra. Nacional, 340 Km 1156, 43006 Tarragona, Spain. (by BASF India Ltd., Mumbai in 342ndRC)	
10	Dimethomorph 12% + Pyraclostrobin 6.7% WG for import	M/s. IPT Pergande GmbH, Wilfried Pergande Platzl, 06369 WeiBandt– Golzau, Germany (366th RC)	
11	Dimethomorph Technical 96.5% min.	Crystal Crop Protection Ltd. (439th RC) Coromandel International Limited	
12	Dinotefuran 20% SG (FI-WRT) Dinotefuran 0.5% RB	1. GAP Industries Co Ltd, Thailand through supplier Summit AgroInternational Ltd.,Summitomo CorporationTakebashi Building, 9F, 1-2-2, Hitobashi,Chiyoda-Ku,Tokyo 100003,(326th RC.) 2.BASF India Ltd. (430th RC)	
13	Dinotefuran Technical 99.1% w/w min. Dinotefuran 97% w/w min.	1. Mitsui Chemicals Agro Inc. (MCAG), Japan (414thRC) 2. Jiangsu Lanfeng Biochemical Co. Ltd., China,	3. M/s Insecticides India Ltd, New Delhi (97% min 416RC) 4. M/s Bes tCrop Science LLP, New Delhi (97% min416RC) 5. Indofil Industries Ltd., 99.1% min. , 434 RC. 6. Bhagiradha Chemicals & Industries Ltd., 97.00%, (TIM vs FIWRT) 9(3).in 435RC 7. Meghmani Organics Limited, Ahmedabad 8. MG ORGANICS PRIVATE LIMITED 9. Heranba Industries Limited
14	Gibberellic Acid Technical 90% min.	1. Valent Bioscience Corp. 2. Polfa Pharmaceutical Works, Poland Suppliedby:Ciech Poland. 3. Phylaxia Veterinary Biologicals, Budapest, Hungary. Supplied by:Medinpex, Hungary. 4. ZenecaLtd., UK. 5. Hunan Biological Medicine Factory, China.through Hunan Yahua Seed Corporation Ltd., Changsa, China. 6. Capd, Abbotlab,USA 7. Jianxi New Reyphon Biochemicals Co. Ltd.,China through supplier Willowood Ltd., Hong Kong, (390thRC) 8. Zhejiang Qinjiang BiochemicalCo. Ltd., Add: 598, Xishan Road, Haining Zhejiang, China and suppliedby Shanghai Agrotree Chemical Co. Ltd.,	1. Shankar & Sastry Ltd.,Bangalore 2. KrishiRasayanPvt.Ltd.,Kolkata 3. Best Crop Science Pvt. Ltd. 4. Agro Life Science Corporation 5. Universal Speciality Chemicals Pvt. Ltd. 6. PEPTECH BIOSCIENCES LIMITED 7. Ichiban Crop Science Limited

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		Add: Room B515, No. 2250, South Pudong Road, Pudong, Shanghai 200127, P. R. China. (424th RC 90% min.) 9. Zhejiang Qianjiang Biochemical Co. Ltd, No-598 Xishan Road, Xiashi, Haining, Zhejiang,China. through supplier Hebei Bester Commerce and Trade Co. Ltd.. 64-203 No. 66 Dianda Street Xinhua District.Shijiazhuang, China. (426th RC, 90% min.)	
15	Gibberellic Acid 40.0% WSGFI Gibberellic Acid 0.1% GR	1. Valent BioSciences Crop, 870 Technology Way,Libertyville, IL, 60048, USA	Sumitomo Chemical India Pvt. Ltd , Mumbai in 362nd RC) Sumitomo Chemical India Pvt. Ltd.(439TH RC)
16	Fomesafen Technical 95% min Fomesafen 12% + Quizalofop ethyl 3% SC	1. Jiangsu Changqing Agrochemical Co. Ltd., No. 1 Jiangling Road Putou Town, Jiangdu, Jiangsu- 225 218 PRC(360thRC) 2. Inner Mongolia Join Dream Fine Chemicals Co. Ltd. (Add. Zhiongcheng Road East, Wuda Economic Development Zone, Wuhai 016000, Inner Mongolia, China) and through supplier Hebei Bestar Commerce and Trade Co. ltd., (Add.6-3-203 No. 66 Dianda Street, Xinhua District, Shijiazhuang, Hebei, China) (421st RC)	
17	Quizalofop ethyl Technical, 98% w/w	Nisan Chemical Industries Ltd, Kowa, Hitotsubashi Building, 7-1, 3- Chome, Kanda-Nishikicho,Chiyoda-Ku, 101-0054Tokyo, Japan, Through Supplier - Nissei Corporation,10-5, Nihonbashi-Honcho,1- Chome, Chou-Ku Tokyo,103-0023Japan. (393th RC)	1. M/sCrystalCropprotechionPvt.Ltd. ,9(3)98%w/wmin.in380thRC)(TIMvs FI). 2. Godrej Agrotech Ltd, 9(3) 98% w/w min.in380thRC) (TIMvsFI). 3. M/sAtulLtd.,9(3),98%w/wmin.in 387th RC) (TIMvsFI). 4. Agrow Allied Venture Pvt. Ltd., 98% w/w min, in 434Rc 5. ndogulf Cropsciences Limited 6. Heranba Industries Limited 7. Agro Life Science Corporation 8. Ichiban Crop Science Limited 9. Meghmani Industries Limited 10. Anu Products Limited 11. Coromandel International Limited 12. NACL Industries Limited 13. Best Crop Science Pvt. Ltd.
18	1. Quizalofop ethyl10%EC 2. Quizalofop ethyl 5%EC*	1. Nisan Chemical Industries Ltd,Kowa- Hitotsubashi Building, 7-1, 3- Chome, Kanda-Nishiki-cho, Chiyoda- Ku, Tokyo-101-0054. Japan Through Supplier - Nissei Corporation,10-5, NihonbashiHoncho,1- Chome,Chou-uTokyo,103-0023,Japan.(348th RC) Source Change to M/sNisan Chemical Corporation, 5-1, Nihonbashi, 2- Chome,Chou-Ku,Tokyo(10136119),Japan. 2. * Nissan Chemical Co.,Japan (246 thRC)	

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19	Pyraclostrobin Tech 95% min, 97% w/w min	BASF Schwarzheide GmbH, Schipkauer Strasse 1, 01987, Schwarzheide, Germany (437th RC)	Best Crop Science LLP,NewDelhi 9(3) , 97.0% Min , TIM vs TI in 399th RC

9.6. As evident from above, the imports by various firms such as M/s Gopal Exim, M/s Satnam Enterprises, M/s Pooja Enterprises & M/s Vashnavi Finechem are without any registration from CIB&RC. Further, the imports are neither from the approved Source of Import as provided nor of the approved composition. This amounts to gross violations of the provisions of the Insecticides Act, 1968. Hence, they are liable for absolute confiscation.

9.7. The Central Insecticide Bureau & Registration Committee (CIB & RC) released a Public Notice vide F. No. 04-01 12022-CIR-I dated 17.02.2022 regarding ‘check list for Customs on Import of pesticides’ for better implementation and dealing with consignments containing imported Insecticides. There are certain conditions for import of insecticides, which are to be followed while import of insecticides, which are as under:

- i. Insecticides, i.e. any substance included in the Schedule to the Insecticides Act, 1968, or any preparation containing anyone or more thereof, require mandatory registration under Section 9 by the Registration Committee, constituted under Section 5 of the said Act for insecticidal use or an import permit issued by the same Committee, for non-insecticidal use. Therefore, no insecticide should be allowed to be imported without a valid Certificate of Registration or an Import Permit, issued by the Secretary, Central Insecticides Board & Registration Committee under his signature and official seal.
- ii. The Certificate of Registration or the Import Permit should be checked with respect to date of validity, if any, mentioned thereon. In case it is not mentioned, such certificate or import permit shall be treated as a permanent document. In case, any date of validity is mentioned, the import should not be allowed on or after its expiry.
- iii. The import should be allowed only if the insecticide is originating from the source of import, as mentioned in the Certificate of Registration. In case the name of a supplier is also mentioned therein, the material should route only through the supplier and should not be allowed directly from the source of import.
- iv. In case there is any variation in the name or address of either the source of import or the supplier and the endorsement of such change has not been obtained by the registrant from the Secretary, Central Insecticides Board & Registration Committee before the import, such import should not be allowed.
- v. The consignment should be accompanied by an invoice of that insecticide issued by the source of import. Even in case of routing the material through the supplier, the material is required to originate from the source of import, duly accompanied by an invoice issued only by the source of import. “If the supplier or the manufacturer of the pesticide (source of import) is the principal company or the subsidiary of the registrant of the Pesticide in India, invoice can be generated from either the manufacturer or the supplier providing the complete details of the source of import in the invoice including name and mailing address as approved by the committee along with Authorization letter from the manufacturer for supplying the material.”

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- vi. In cases of Certificate of Registration issued for pesticides for Import for Export category, it is to be ensured that the entire quantity imported against that Certificate is Exported too (in case of conversion of technical grade material into a preparation thereof, the quantity should be matching in terms of technical grade).
- vii. In case of doubt, the material should not be released. Only on receiving confirmatory information from the Secretary, Central Insecticides Board & Registration Committee the consignment may be dealt with further.

10. VALUATION, CLASSIFICATION AND DUTY CALCULATION:

10.1. VALUATION:

- i. It is apparent that the value declared for the consignments imported by M/s Gopal Exim, M/s Satnam Enterprises, M/s Pooja Enterprises and M/s Vaishnavi Finechem was based on manipulated invoices and thereby not the correct value of the goods. The manipulated invoices submitted at the time of the import of the goods appear to be incorrect documents in terms of Rule 11 of the Customs Valuation (Determination of the Value of Imported Goods) Rules, 2007 (CVR, 2007).
- ii. Accordingly, the value declared in these consignments did not appear to be the Transaction Value of the said goods, in terms of the provisions of Section 14(1) of the Customs Act, 1962 read with provisions of Rule 3(1) of the CVR, 2007. Accordingly, the transaction value declared in these consignments is liable to be rejected as per Rule 12 (1) of the CVR, 2007.
- iii. The same is required to be re-determined by proceeding sequentially through Rule 4 to Rule 9 in terms of Rule 3 (4) of the CVR, 2007. The import of insecticides is strictly controlled under the Insecticides Act, 1968 where selected Importers can import a particular insecticide having defined composition, for example, only Chlorantraniliprole Tech 93.00% can be imported in India. Further, the selected importer can only import from the approved source. Therefore, value of insecticides cannot be redetermined using the import data of insecticides. Hence, the re-determination of transaction value could not be arrived at using Rule 4 (Transaction value of Identical goods), Rule 5 (Transaction value of Similar goods), Rule 6, Rule 7 (Deductive Value) and Rule 8 (Computed Value) of the CVR, 2007 and due to inadequacy of the same, the transaction value has to be re-determined on the basis of Rule 9 (Residual method) which is arrived from the admittance made by Shri Rajesh Vasoya in his statements recorded under the provisions of section 108 of the Customs Act, 1962 that the actual transaction value of the goods are as listed under Table-13. The same can also be corroborated by the facts discussed in forgoing paras of this IR.

Table-13

Sr. No.	Name of Insecticides	Common Name	Rate (\$/Kgs)
1	Enamectin Benzoate	Ema	68

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2	Nano Emamectin Benzoate	Nano Ema	64
3	Abamectin	Abamectin	85.7
4	Nano Abamectin	Nano Aba	25
5	Chlorantraniliprole	KK/Corogen/CC	70
6	Nano Chlorantraniliprole	Nano KK/Corogen	65
7	Paclobutrazol	Paclobutrazol	12
8	Diamethomorph	Diamethomorph	24.5
9	Dinotefuron	Diflec	22
10	Gibberellic acid	GA2	90
11	Plant Growth Regulator	6BA	25
12	Quizalofop-P-Ethyl	-	18
13	Pyraclosrobin	-	12

- iv. In terms of the aforementioned provisions, it is apparent that the actual value of the said goods imported by these firms is the value accepted by Shri Rajesh Vasoya in his statement that corroborates with few invoices and related conversations retrieved from the data contained in the electronic devices.
- v. Based on above findings, the value of the goods imported in past by M/s Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises as listed in Annexure-C, Annexure-E and Annexure-G to this IR, respectively, and it is re-determined as listed in Annexure-D, Annexure-F and Annexure-H to this IR respectively.
- vi. Similarly, based on above findings the value of the goods of live consignments has to be redetermined. These goods are seized in view of Test Reports where the presence of various insecticides has been confirmed. The live consignments of M/s Gopal Exim, M/s Satnam Enterprises and M/s Vaishnavi Finechem as declared are listed in Annexure-A to this IR and it is re-determined as listed in Annexure-B to this IR.

10.2. CLASSIFICATION: Insecticides are classified under Chapter 38 (Miscellaneous Chemical Products) of the Customs Tariff Act, 1975 under Chapter Subheading 3808. In this case various insecticides have been imported by mis-declaring its description. All the imports merit classification under CTH 38089990 (Others) which attracts Basic Customs Duty (BCD) @10% of Assessable Value (AV), Social Welfare Surcharge (SWS) @10% of BCD and IGST @18% of (AV+BCD+SWS) i.e. total duty is 30.980% of AV.

10.3. DUTY CLACULATION: The consignments imported in the past by M/s Gopal Exim (IEC No. DORPM2339C), M/s Satnam Enterprise (IEC No. AUFPR0727G) and M/s Pooja Enterprise (IEC No. APEPT9896C) as listed under Annexure-C, D, E, F, G and H, though prohibited, were cleared by gross mis-declaration and without proper duty payment. Since the goods are no longer available for seizure and confiscation, the duty is liable to be recovered under Section 28 (4) of the Customs Act, 1962 along with interest apart from imposition of penalty. This duty liability is ascertained on the basis of redetermined value as per Para 10.1 above.

- i. M/s Gopal Exim (IEC No. DORPM2339C) had imported 73,275 Kilograms of said material through 13 Bills of Entry at Nhava Sheva Port (INNSA1) from China. The details of these imports, as declared in Bills of Entry is listed as Annexure-C where

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total declared assessable value is Rs.1,15,24,990/- and duty paid is Rs.31,96,456/-. During the course of investigation, based on the documents, digital evidence and statements of connected persons as discussed above, it revealed that the actual goods imported were insecticides. The details of actual goods imported along with re-determined value and differential duty liability for these Bills of Entry is listed as Annexure-D. The redetermined value is Rs.31,74,51,650/- and duty is Rs.9,83,46,521/-, therefore, differential duty liability is Rs.9,51,50,065/- (Rs.9,83,46,521-Rs.31,96,456).

- ii. M/s Satnam Enterprise (IEC No. AUFPR0727G) had imported 2,16,225 Kilograms of said material through 55 Bills of Entry at Nhava Sheva Port (INNSA1) from China. The details of these imports as declared in Bills of Entry is listed as Annexure-E where total declared assessable value is Rs.3,24,39,643/- and duty paid is Rs.88,58,998/-. During the course of investigation, based on the documents, digital evidence and statements of connected persons as discussed above, it revealed that the actual goods imported were Insecticides. The details of actual goods imported along with re-determined value and differential duty liability for these Bills of Entry is listed as Annexure-F. The redetermined value is Rs.1,12,19,51,038/- and duty is Rs.34,75,80,432/-, therefore, differential duty liability is Rs.33,87,21,434/- (Rs.34,75,80,432-Rs.88,58,998).
- iii. M/s Pooja Enterprise (IEC No. APEPT9896C) had imported 2,38,750 Kilograms of said material through 48 Bills of Entry at Nhava Sheva Port (INNSA1) from China. The details of these imports as declared in Bills of Entry is listed as Annexure-G where total declared assessable value is Rs. 3,65,39,025/- and duty paid is Rs.1,02,40,250/-. During the course of investigation, based on the documents, digital evidence and statements of connected persons as discussed above, it revealed that the actual goods imported were insecticides. The details of actual goods imported along with re-determined value and differential duty liability for these Bills of Entry is listed as Annexure-H. The redetermined value is Rs.1,25,95,86,875/- and duty is Rs.39,02,20,014/-, therefore, differential duty liability is Rs.37,99,79,764/- (Rs. 39,02,20,014-Rs. 1,02,40,250).
- iv. It is apparent from the investigation conducted so far that in past also, the said importers had fraudulently smuggled various insecticides and had used/sold it in the domestic market. Using this modus, these importers had not only mis-declared the actual goods but also cleared the said goods declaring them at a very low and manipulated value. Further, the importers had deliberately deleted the conversation with the overseas supplier in respect of the import of these insecticides, trying to hide the actual facts. In view of the above, it appeared that these importers have evaded the duty in past consignments by fraudulently mis-declaring the goods in their Bills of Entry and other import related documents. The duty liability in relation to the past imports has been specified in Annexure C to H to this Investigation Report which are summarized as per the Table-14 hereunder:

Table-14

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(Amount in Rs.)					
	Importer Details	No. of past BEs	Duty Paid	Duty Liable	Differential Duty
1.	M/s Gopal Exim (IEC No. DORPM2339C)	13	31,96,456/-	9,83,46,521/-	9,51,50,065/-
2.	M/s Satnam Enterprise (IEC No. AUFPR0727G)	55	88,58,998/-	34,75,80,432/-	33,87,21,434/-
3.	M/s Pooja Enterprise (IEC No. APEPT9896C)	48	1,02,40,250/-	39,02,20,014/-	37,99,79,764/-
	TOTAL	116	2,22,95,704/-	83,61,46,967/-	81,38,51,263/-

11. ROLE PLAYED BY VARIOUS PERSONS:

11.1. Shri Rajesh Vasoya:

- i. Shri Rajesh Vasoya played a key role in putting the modus operandi in place. He was managing the day-to-day affairs of whole business activities run through firms viz. M/s Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises. He was responsible for placing orders with the overseas suppliers and the import and clearance of the goods through CB. He was instrumental in the evasion of duty by suppressing/deliberately mis-stating the actual description and value of the goods. The actual description and value of goods is evident from the various communication done by him with the suppliers in China on his ‘We Chat’ Application.
- ii. In his statements dated 27.12.2022, 28.12.2022, 01.01.2023, 04.01.2023 and 31.08.2023, he has admitted that the goods imported through firms viz. M/s Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises from the Chinese suppliers since 2019 are various insecticides. He further admitted that he is the beneficial owner of all the imports done through these firms.
- iii. He has admitted that he had mis-declared the description as Vinyl Acetate Ethylene Coploymer and valued it as USD2/kgs whereas the goods were various insecticides, primarily Chlorantraniliprole and Emamectin Benzoate, whose value is around USD70/Kgs. He had submitted fabricated invoices and documents issued by the Chinese exporters and used them for the clearance of the goods. He also admitted in his statements that the differential value between these actual rate and invoices rate was paid in cash to the Hawala agent. It is apparent that Shri Rajesh Vasoya had willfully and knowingly submitted false/incorrect/fabricated documents such as invoices, bills of lading etc. to Customs and made false/incorrect submissions to evade payment of legitimate Customs duty.
- iv. The description and value of the goods had been mis-declared, and the goods imported did not appear to correspond in respect of value with the declaration made in the Bills of Entry filed by the said importers. Further, in terms of Section 46 (4) of the Customs Act, 1962, it is mandatory for the importer to make and subscribe to a declaration as to the truth of the contents of the bill of entry being presented. Further, in terms of Section 17 of the Customs Act, 1962, it is mandatory for the importer to correctly self-assess the duty. Accordingly, it was obligatory on the part of M/s Gopal Exim, M/s Satnam

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Enterprises and M/s Pooja Enterprises to have correctly declared the description and value of the goods at the time of import. However, it appeared that they had failed to ensure that the correct description and value of the goods had been declared and this omission on the part of the importer also appeared to have rendered the goods liable to confiscation.

- v. The act of deliberate mis-declaration on the part of Shri Rajesh Vasoya by manipulating the description and values in the invoices issued by the suppliers appeared to have rendered the said goods imported by M/s Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises liable to confiscation under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962.
- vi. Shri Rajesh Vasoya, was instrumental in deliberately mis-stating the description and value of the goods imported by M/s Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises. Consequently, in relation to the said goods imported by M/s Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises, Shri Rajesh Vasoya appeared to have rendered himself liable to penalty under Section 112 (a) and/or 112 (b) and Section 114A of the Customs Act, 1962.
- vii. Further, Shri Rajesh Vasoya, in relation to the goods imported in the name of M/s Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises (as detailed in Annexures-A, B, C, D, E, F, G and H to this IR), always knew that the documents and the declarations submitted under the respective Bills of Entry were false or incorrect in their material particulars. In spite of the above Shri Rajesh Vasoya had knowingly made false or incorrect declarations in relation to the consignments imported vide the said Bills of Entry. Consequently, Shri Rajesh Vasoya appeared to have also rendered himself liable to penalty under Section 114AA of the Customs Act, 1962.

11.2. Shri Suresh Vasoya:

- i. Shri Suresh Vasoya handled all the financial aspects of the business for Shri Rajesh Vasoya such as cash transactions, generation of e-way bills, Invoicing, banking transactions, Income Tax Returns, Cheque clearances, payment transfers etc. Shri Suresh Vasoya was aware that his brother was involved in illegal smuggling of insecticides. He handled primarily the financial aspects and was not involved directly in the import of the insecticides.
- ii. On many occasions, Shri Suresh Vasoya interacted with Shri Praveen Patidar for transfer of money in connection with the business dealings related to the import of insecticides. Further, as directed by Shri Rajesh Vasoya, he used to interact with Shri Narayan Gadekar for payment of Customs clearing work for the three firms, namely, M/s Gopal Exim, M/s Pooja Enterprises, M/s Satnam Enterprises and to provide the relevant documents such as E-way Bill for final delivery of the goods.
- iii. Shri Suresh Vasoya was instrumental in deliberately mis-stating the description and value of the goods imported by M/s Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises. Consequently, in relation to the said goods imported by M/s Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises, Shri Suresh Vasoya

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appeared to have rendered himself liable to penalty under Section 112 (a) and/or 112 (b) of the Customs Act, 1962.

11.3. Shri Praveen Patidar:

- i. Shri Praveen Patidar, a known associate of Shri Rajesh Vasoya, is also involved in the illegal smuggling of insecticides. He got the idea of smuggling the insecticides by way of mis-declaration through Sri Rajesh Vasoya, who used to supply him with the said smuggled goods. Shri Praveen Patidar provided the firm M/s Gopal Exim to Shri Rajesh Vasoya, who in turn supplied him the smuggled imported insecticides. Later on, upon learning the way of business, Shri Praveen Patidar also began to import the insecticides illegally through his firms M/s Vaishnavi Finechem. He was aware that Rajesh Vasoya had been importing insecticides declared as Vinyl Acetate Ethylene Copolymer through three firms namely M/s Gopal Exim, M/s Pooja Enterprises and M/s Satnam Enterprises.
- ii. Shri Praveen Patidar, on various occasions, brought the insecticides from Rajesh Vasoya for direct selling or for making formulations for him. He, on various occasions, handled the financial aspect related to illegal import where he made payments on behalf of Rajesh Vasoya.
- iii. Shri Praveen Patidar also began to import the insecticides illegally through his firms M/s Vaishnavi Finechem as listed in Annexure-A and B of this IR. Further, the firm in the name of M/s Gopal Exim was formed by him and it was provided to Shri Rajesh Vasoya.
- iv. The act of deliberate mis-declaration on the part of Shri Praveen Patidar by manipulating the description and values in the invoices issued by the suppliers appeared to have rendered the said goods imported by M/s Vaishnavi Finechem liable to confiscation under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962.
- v. Shri Praveen Patidar was instrumental in deliberately mis-stating the description and value of the goods imported by M/s Vaishnavi Finechem. Consequently, in relation to the said goods imported by M/s Vaishnavi Finechem, Shri Praveen Patidar appeared to have rendered himself liable to penalty under Section 112 (a) and/or 112 (b) of the Customs Act, 1962.
- vi. Further, Shri Praveen Patidar in relation to the goods imported in the name of M/s Vaishnavi Finechem (as detailed in Annexures- A and B to this IR) always knew that the documents and the declarations submitted under the respective Bills of Entry were false or incorrect in their material particulars. In spite of the above Shri Praveen Patidar had knowingly made false or incorrect declarations in relation to the consignments imported vide the said Bills of Entry. Consequently, Shri Praveen Patidar appeared to have also rendered himself liable to penalty under Section 114AA of the Customs Act, 1962.

12. The Competent Authority gave approval for extension of time limit for issuance of Show Cause Notice under Section 124 of the Customs Act, 1962 in respect of imports pertaining to M/s

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Gopal Exim, M/s Satnam Enterprises & M/s Vaishnavi Finechem as listed under Table-03 of this IR, in terms of provisions under the Section 110 (2) of the Customs Act, 1962. The Competent Authority gave extension upto 26.12.2023 that was informed vide letter dated 21.04.2023 issued by AC, Group IIG, JNCH, Nhava Sheva.

13. LIABILITIES:

13.1. Liabilities for LIVE Consignments: Now, therefore,

- i. Shri Rajesh Vasoya who is the beneficial owner of **M/s Gopal Exim (IEC No. DORPM2339C)** in respect of the goods imported that are listed under **Annexure-A** (Sr No.1 to 5 of section A) hereby called upon to show cause, in writing as to why:
 - a. The declared assessable value of Rs.50,13,000/- of the said goods as listed under **Annexure-A** (Sr No.1 to 5 of section A) should not be rejected and the same should not be re-determined as Rs.17,55,60,000/- as listed under **Annexure-B** (Sr No.1 to 5 of section A) under the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.
 - b. The classification of the said goods should not be rejected and the same should not be reclassified under CTH 38089990 as the goods have been found to contain various Insecticides.
 - c. The said goods, that were smuggled fraudulently into India in violation of Customs Act, 1962 read with Insecticides Act, 1968, should not be confiscated under Section 111 (d), 111 (l) and 111 (m) of the Customs Act, 1962.
 - d. Penalty under Section 112(a) and/or 112(b) of the Customs Act, 1962 should not be imposed on him in relation to the said goods;
- ii. Shri Rajesh Vasoya who is the beneficial owner of **M/s Satnam Enterprise (IEC No. AUFPR0727G)** in respect of the goods imported through Bill of Entry No. 3927359 dated 27.12.2022 as listed under **Annexure-A** (Sr No.1 of section B) hereby called upon to show cause, in writing as to why:
 - a. The declared assessable value of Rs.5,01,300/- of the said goods as listed under **Annexure-A** (Sr No.1 of section B) should not be rejected and the same should not be re-determined as Rs.1,63,80,000/- as listed under **Annexure-B** (Sr No.1 of section B) under the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.
 - b. The classification of the said goods should not be rejected and the same should not be reclassified under CTH 38089990 as the goods have been found to contain various Insecticides.
 - c. The said goods, that were smuggled fraudulently into India in violation of Customs Act, 1962 read with Insecticides Act, 1968, should not be confiscated under Section 111 (d), 111 (l) and 111 (m) of the Customs Act, 1962.
 - d. Penalty under Section 112(a) and/or 112(b) of the Customs Act, 1962 should not be imposed on him in relation to the said goods;

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- iii. Shri Praveen Patidar who is the beneficial owner of **M/s Vaishnavi Finechem (IEC No. BEVPP7148Q)** in respect of the goods imported that are listed under **Annexure-A** (Sr No.1 of section C and D) hereby called upon to show cause, in writing as to why:
- The declared assessable value of Rs.4,99,100/- of the said goods as listed under **Annexure-A** (Sr No.1 of section C and D) should not be rejected and the same should not be re-determined as Rs.1,71,19,250/- as listed under **Annexure-B** (Sr No.1 of section C and D) under the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.
 - The classification of the said goods should not be rejected and the same should not be reclassified under CTH 38089990 as the goods have been found to contain various Insecticides.
 - The said goods, that were smuggled fraudulently into India in violation of Customs Act, 1962 read with Insecticides Act, 1968, should not be confiscated under Section 111 (d), 111 (l) and 111 (m) of the Customs Act, 1962.
 - Penalty under Section 112(a) and/or 112(b) of the Customs Act, 1962 should not be imposed on him in relation to the said goods;
- iv. Shri Rajesh Vasoya, Director of **M/s Vasoya Industries** in respect of the goods found during the search conducted at the factory premises of M/s Vasoya Industries located at Plot No. B5 and B6, Block No 59 Palki and Block No 59B, Ekta Industrial Estate Tempa Gali, Pipodara, Surat where the presence of Insecticide has been confirmed (Listed in Table-15 below) by CIL, Faridabad hereby called upon to show cause, in writing as to why the said goods should not be confiscated under Section 111 (d), 111 (l) and 111 (m) of the Customs Act, 1962.

Table-15

Sr. No.	Name of Intermediate found at Factory	Qty (Kgs)	CIL Test Result	Seizure Memo Date
1.	Imino Di Benzyl (IDB) (Purchased from M/s Panchsheel Organics Limited – Brand Aether)	628	Buprofezin- 0.05 %	25.09.2023
2.	Imino Stilbene Carbonyl Chloride (ISBCC)	1200	Buprofezin- 37.8 %	
3.	10-Methoxyimino Stilbene	686	Buprofezin- 84.5 % & Chlorantraniliprole-0.1%	

13.2. Liabilities for Past Imports: Now, therefore,

- In the past (excluding the live consignment that has been seized), Shri Rajesh Vasoya who is the beneficial owner of **M/s Gopal Exim (IEC No. DORPM2339C)** has imported 73,275 Kilograms of said material through 13 Bills of Entry. The details of these imports as declared in Bills of Entry is listed as **Annexure-C**. The details of actual goods imported and re-determined for these Bills of Entry is listed as **Annexure-D**. In respect of these goods Shri Rajesh Vasoya, who is the beneficial owner of M/s Gopal Exim hereby called upon to show cause, in writing as to why:

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- a. The declared assessable value of Rs.1,15,24,990/- of the said goods should not be rejected and the same should not be re-determined as Rs.31,74,51,650/- under the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007;
 - b. The classification of the said goods should not be rejected and the same should not be reclassified under CTH 38089990 as the goods have been found to contain various Insecticides;
 - c. The duty assessed on declared goods of Rs.31,96,456/- as per Annexure-C of the said goods should not be reassessed as Rs.9,83,46,521/- as per Annexure-D, and the differential duty of Rs.9,51,50,065/- (Rs.9,83,46,521-Rs.31,96,456) should not be demanded and recovered from him under the provisions of Section 28(4) of the Customs Act, 1962 along with appropriate interest under the provisions of Section 28AA, *ibid*;
 - d. The said goods, that were smuggled fraudulently into India in violation of Customs Act, 1962 read with Insecticides Act, 1968, should not be held liable for confiscation under Section 111 (d), 111 (l) and 111 (m) of the Customs Act, 1962;
 - e. Penalty under Section 112(a) and/or 112(b) and Section 114A of the Customs Act, 1962 should not be imposed on him in relation to the said goods;
- ii. In the past (excluding the live consignment that has been seized), Shri Rajesh Vasoya, who is the beneficial owner of **M/s Satnam Enterprise (IEC No. AUFPR0727G)**, has imported 2,16,225 Kilograms of said material through 55 Bills of Entry. The details of these imports as declared in Bills of Entry is listed as **Annexure-E**. The details of actual goods imported and re-determined for these Bills of Entry is listed as **Annexure-F**. In respect of these goods Shri Rajesh Vasoya who is the beneficial owner of M/s Satnam Enterprise hereby called upon to show cause, in writing as to why:
- a. The declared assessable value of Rs.3,24,39,643/- of the said goods should not be rejected and the same should not be re-determined as Rs.1,12,19,51,038/- under the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007;
 - b. The classification of the said goods should not be rejected and the same should not be reclassified under CTH 38089990 as the goods have been found to contain various Insecticides;
 - c. The duty assessed on declared goods of Rs.88,58,998/- as per Annexure-E of the said goods should not be reassessed as Rs.34,75,80,432/- as per Annexure-F, and the differential duty of Rs.33,87,21,434/- (Rs.34,75,80,432-Rs.88,58,998) should not be demanded and recovered from him under the provisions of Section 28(4) of the Customs Act, 1962 along with appropriate interest under the provisions of Section 28AA, *ibid*;
 - d. The said goods, that were smuggled fraudulently into India in violation of Customs Act, 1962 read with Insecticides Act, 1968, should not be held liable for confiscation under Section 111 (d), 111 (l) and 111 (m) of the Customs Act, 1962;
 - e. Penalty under Section 112(a) and/or 112(b) and Section 114A of the Customs Act, 1962 should not be imposed on him in relation to the said goods;

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- iii. In the past (excluding the live consignment that has been seized), Shri Rajesh Vasoya, who is the beneficial owner of **M/s Pooja Enterprise (IEC No. APEPT9896C)**, has imported 2,38,750 Kilograms of said material through 48 Bills of Entry. The details of these imports as declared in Bills of Entry is listed as **Annexure-G**. The details of actual goods imported and re-determined for these Bills of Entry is listed as **Annexure-H**. In respect of these goods Shri Rajesh Vasoya who is the beneficial owner of M/s Pooja Enterprise hereby called upon to show cause, in writing as to why:
- a. The declared assessable value of Rs.3,65,39,025/- of the said goods should not be rejected and the same should not be re-determined as Rs.1,25,95,86,875/- under the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007;
 - b. The classification of the said goods should not be rejected and the same should not be reclassified under CTH 38089990 as the goods have been found to contain various Insecticides;
 - c. The duty assessed on declared goods of Rs.1,02,40,250/- as per Annexure-G of the said goods should not be reassessed as Rs.39,02,20,014/- as per Annexure-H, and the differential duty of Rs.37,99,79,764/- (Rs. 39,02,20,014-Rs. 1,02,40,250) should not be demanded and recovered from him under the provisions of Section 28(4) of the Customs Act, 1962 along with appropriate interest under the provisions of Section 28AA, *ibid*;
 - d. The said goods, that were smuggled fraudulently into India in violation of Customs Act, 1962 read with Insecticides Act, 1968, should not be held liable for confiscation under Section 111 (d), 111 (l) and 111 (m) of the Customs Act, 1962;
 - e. Penalty under Section 112(a) and/or 112(b) and Section 114A of the Customs Act, 1962 should not be imposed on him in relation to the said goods;
- 13.3.** Further, Shri Rajesh Vasoya hereby called upon to show cause, in writing, as to why penalty under section 114AA of the Customs Act, 1962 should not be imposed on him for his role as discussed in Para 11.1 of this IR;
- 13.4.** Further, Shri Praveen Patidar hereby called upon to show cause, in writing, as to why penalty under section 114AA of the Customs Act, 1962 should not be imposed on him for his role as discussed in Para 11.3 of this IR;
- 13.5.** Further, Shri Suresh Vasoya hereby called upon to show cause, in writing, as to why penalty under section 112(a) and 112(b) of the Customs Act, 1962 should not be imposed on him for his role as discussed in Para 11.2 of this IR;
- 13.6.** Further, the seized cash of Rs.70,00,000/- (Rupees Seventy Lakh only) that has been deposited at Indian Overseas Bank, New Marine Lines, Mumbai as Fixed Deposit which is the sale proceeds of smuggled goods should not be held liable for confiscation under Section 121

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of the Customs Act, 1962 and it should not be appropriated against the demand of duty, interest and penalty, as may be adjudged in these proceedings.

WRITTEN SUBMISSION

14. Noticee No.01 Shri Rajesh S Vasoya alia Rajesh Vasoya vide letter dated 20.05.2024 submitted the following:-

- I am a cancer patient, being suffering from this chronic disease since many years, Due to my inability to walk or to speak, I am giving you this self-declaration on oath in reference to the investigation initiated by the office of Directorate of Revenue Intelligence, pursuant to which SCN No. 2124/2023-24/Commr./NS-1/GR.IIG/CAC/JNCH dated 22-12-2023.
- I am the exclusive importer and beneficiary owner of goods brought in India through M/s. Gopal Exim, M/s. Pooja Enterprise, M/s. Satnam Enterprise & M/s. Vaishnavi Finechem, both in the past and for current imports at the Nhava Sheva port (INNSA1). Additionally, 899 kgs material seized by the office of DRI, which is currently held at Vaishnavi Finechem, 66-B, Industrial Area, Ratlam, is also owned by me. At the time of recording of my statements, initially on 27.12.2022 and 28.12.2022, I confessed of handing the operations of all aforesaid four firms, however, Vaishnavi Finechem was excluded and not recorded in my statements by the DRI, for the reason not know to me. Thereafter, my statements were further recorded in the same manner on 01.01.2023, 04.01.2023 and 31.08.2023 under section 108 of the Customs Act. Hence, the statements recorded were retracted by me.
- I say that Mr. Suresh Vasoya or Mr. Praveen Patidar or any other person are not involved in the matter with respect to the day-to-day activities pertaining to the alleged goods in question.
- The goods imported in the aforementioned firms were done by me in personal capacity and I am the sole beneficiary owner of the financial gains obtained from selling these imported goods.
- Mr. Suresh Vasoya is my cousin and as a family person he is trustworthy for me. So, I gave him Salary of Rs. 25,000.00 per month to work as per my instructions. He is not getting any financial benefit from the subjected goods.
- The cash found and seized during the search belongs to me. The day-to-day activities, communications were operated by me and the cash and bank transactions being done as per my instructions.
- All work conducted in the firms/companies is executed based on my instructions, therefore liability, the proposed, will be answered by me in the adjudication.
- I hereby confirm that this self-declaration has been made based on my instructions. The information provided in the preceding paragraphs is accurate and truthful, and it has been documented at my direction without any form of pressure, or due to my illness, intimidation, or under duress.

14.1 Shri Suresh Vasoya and Shri Praveen Patidar vide their written submission dated 25.06.2025 submitted the following:-

The Noticee's will place on record that the conclusion arrived by the department that Rajesh and Praveen were the importer is debatable and cannot be taken as gospel truth.

(1) The goods were mis-declared as Vinyl Acetate Ethylene Co-polymer having declared value as USD 2/kg in the Bills of Entry at the time of import. However, according to the department, the goods imported through these Bills of Entry are primarily Chlorantraniliprole and Enamectin Benzoate costing around USD 70/kg.

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- (2) *The differential payment for the actual price of the smuggled imported insecticides to the overseas supplier, was made through hawala channels. For this purpose, the account no. of the foreign suppliers was shared with the hawala operators who were paid in cash, and who would further transfer the cash amount into the given foreign account number. After transferring the amount, the Hawala operator would share the receipt of having sent the money abroad which was further shared with the foreign suppliers for confirmation at their end. (Scrutiny of forensic evidence indicates that his foreign suppliers share their account numbers with Rajesh Vasoya, who in-turn, uses Hawala channels to send the remaining payment for the imported/smuggled goods as illustrated above).*

SUBMISSION: No SCN has been issued to the Hawala dealers who became a part of the so-called racket as claimed by the department in the impugned SCN.

- (3) *After selling the insecticides, i.e. Chlorantranišiprole and Emamectin Benzoate in the local market, Shri Rajesh Vasoya used to get the payment after delivery of the goods to the concerned buyer. Shri Rajesh Vasoya and Shri Suresh Vasoya collected the cash payments through the angadia/Hawala channel, which were also used to pay the local contacts of the overseas suppliers for the differential payments of imported smuggled goods. The screenshot is recovered during forensic analysis of devices. The chat is between Shri Rajesh Vasoya with Shri Suresh Vasoya where Rajesh Vasoya is instructing Suresh Vasoya to send huge amounts of money to his foreign supplier through hawala channel. Rajesh Vasoya used to provide the contact detail of the hawala persons along with amount of money to be transferred in coded manner. This shows that the remaining payment of the illegally imported consignments of Insecticides were sent through hawala channels. This also shows that the insecticides smuggled were costly and its declaration with Customs was highly undervalued. The above chat retrieved from forensic analysis of the devices shows that Shri Rajesh Vasoya used to send differential payments of the price of smuggled goods through Hawala channels and insecticide wise record was maintained by them.*

SUBMISSION: The narration in this paragraph of the SCN, indicates that it is Rajesh Vasoya who was responsible for mis-declaration, payment by Havala and also being in touch with the supplier and also received the sale proceeds.

- (iv) *Shri Suresh Vasoya handled all the financial aspects of the business for Shri Rajesh Vasoya such as cash transactions, generation of e-way bills, Invoicing, banking transactions, Income Tax Returns, Cheque clearances, payment transfers etc. Shri Suresh Vasoya was aware that his brother was involved in illegal smuggling of insecticides. He handled primarily the financial aspects and was not involved directly in the import of the insecticides. On many occasions, Shri Suresh Vasoya interacted with Shri Praveen Patidar for transfer of money in connection with the business dealings related to the import of insecticides. Further, as directed by Shri Rajesh Vasoya, he used to interact with Shri Narayan Gadekar for payment of Customs clearing work for the three firms, namely, M/s Gopal Exim, Mis Pooja Enterprises, & M/s Satnam Enterprises and to provide the relevant documents such as E-way Bill for final delivery of the goods. All the above facts are corroborated by the forensic analysis of the digital devices recovered during the investigation.*

SUBMISSION: The above chat is with Suresh Vasoya and Rajesh Vasoya where Rajesh Vasoya is directing Suresh Vasoya to generate eWay-Bills and shared transport details. Thus, the role of Suresh Vasoya was limited to financial aspects of the transaction without receiving any benefit from such transaction, as no such motive has been alleged in the impugned SCN.

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SUBMISSION: At this stage, attention is drawn to the definition of smuggling as given in 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 113 of the Customs Act"*

In this case, the act of omission is not getting proper documents for import of Insecticides, for which Suresh was not responsible. It is submitted that as per the department, Suresh was only looking after the financial transactions or engaging with Custom Broker for informing them about the arrival of the goods and none of his activities will render the goods liable to confiscation. Thus passing instruction to the Custom Broker was not an act which renders the goods liable to confiscation. Hence, Suresh Vasoya cannot be penalized under Customs Act, 1962.

(v) *Forensic analysis of various digital devices recovered during investigation indicates that Shri Rajesh Vasoya had been involved in the smuggling of the insecticides since 2019. Furthermore, he had been in contact with the Chinese suppliers and was actively instructing them to mis-declare and undervalue the import consignments. This is illustrated with images/chats retrieved from digital devices like Chat dated 24.08.2021 between foreign supplier Tracy Meng and Rajesh Vasoya pertains to import of 3 MT Nano KK through Bill of Entry no. 5458417 dated 6.09.2021 of M/s Gopal Exim. The correlation between the same can be seen at Sr. No. 1 in Annexure C and Annexure P of the Show Cause Notice.*

SUBMISSION: As per the SCN the above chat is between foreign supplier Tracy Meng and Rajesh Vasoya where Rajesh Vasoya inquired about 3 Metric Tonnes of nano KK and Tracy shared the Bill of Lading for it, where 3 Metric Tonnes of Nano KK was declared as 'Vinyl Acetate Ethylene Co-polymer.

(vi) *Similar Chat dated 27.08.2021 between foreign supplier Tracy Meng and Rajesh Vasoya also proved the supply of pertains to import of 2 M F Nano Aba through Bill of Entry no. 5981301 dated 25.10.2021 of M/s Gopal Exim. The correlation between the same can be seen at Sr. No. 2 in Annexure C and Annexure D of this Show Cause Notice, several other Chats also proved that Rajesh Vasoya was the kingpin for import of Insecticides to be sold in India through different persons.*

(vii) *Brief of other similar chats was not being mentioned for the sake of brevity. The chats recovered during forensic examination of recovered devices clearly highlights that Rajesh Vasoya was in continuous touch with his foreign suppliers of insecticides and he appears to have devised very controlled set up where his foreign suppliers were well aware that they have to declare the consignor as Vinyl Acetate Copolymer in every invoice and BL they generate for different IECs in control of Rajesh Vasoya. They would declare the price of Vinyl Acetate Ethylene Copolymer as SD Mg which was found to be on instructions of Rajesh Vasoya at numerous times. At times, they would also send the draft BL and invoices to Rajesh Vasoya so that he could check it before finalizing.*

(viii) *Similarly, Proforma invoices sent to Shri Rajesh Vasoya by various suppliers contained details of insecticides being imported and actual price quoted by the foreign suppliers along with payment terms.*

4. (i) It is also alleged that Shri Praveen Patidar, a known associate of Shri Rajesh Vasoya, is also involved in the illegal smuggling of insecticides. He got the idea of smuggling the insecticides by way of mis-declaration through Shri Rajesh Vasoya, who used to supply him with the said smuggled goods. It is alleged that Shri Praveen Patidar, proprietor of the firm M/s Gopal Exim, referred the firm to Shri Rajesh Vasoya, who in turn supplied him the

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smuggled imported insecticides. Later on, upon learning the way of business, Shri Praveen Patidar also began to import the insecticides illegally through his firm M/s Vaishnavi Finechem. He was aware that Rajesh Vasoya had been importing insecticides declared as Vinyl Acetate Ethylene Copolymer through three firms namely M/s Gopal Exim, M/s Pooja Enterprises and M/s Satnam Enterprises, which were actually two compounds namely Chlorantraniliprole and Emamectin Benzoate. Shri Praveen Patidar in association with Shri Rajesh Vasoya was involved in routing the smuggled goods through various firms before finally selling them. Evidence collected from forensic analysis of digital devices recovered during the investigation pointed as below

(ii) Shri Praveen Patidar had imported insecticides by mode of misdeclaring the description and value in the import documents of M/s Vaishnavi Finechem. He imported 1000 kgs of nano KY, vide Bill of Entry no. 2931818 dated 18.10.2021 out of which 899 kgs were found at the factory premises and were seized. Further, vide Bill of Lading No. GLW202211018 dated 22.12.2022, he imported 2000 kgs of moggled insecticides. The same was examined and the samples were tested by CIL, Faridabad and the result of which was positive for Chlorantraniliprole

5. Shri Rajesh Vasoya stated that he has imported these insecticides illegally without having registration from Central Insecticide Board (CID) to import. Further, he had also evaded duty by under-invoicing and mis-declaring them.

6 The Depatment gave a disclaimer that analyzed data is bulky and voluminous in nature, hence the images of chats and documents illustrated above are of representative nature. The analysed data can be verified from the antares to the Show Cause Notice.

7. As per statements of various persons under Section 108 of the Customs Act, 1962, and evidences gathered and their analysis, it is evident that in all past consignments imported through M/s Gopal Exim, the actual goods were insecticides. The same is supported by the digital evidence extracted from the digital devices of the connected persons The copies of these evidence are enclosed with this Show Caune Notice as RUDs

8. In Para 11 of the impugned SCN, it has been clearly concluded that

(i) The key person Shri Rajesh Vasoya in his statement accepted that he has imported insecticides majorly Chlorantraniliprole and Emamectin Benzoate apart from others as mentioned in his statement in all past consignments. In particular, he admitted that he was managing the day-to-day affairs of whole business activities

(ii) Shri Rajesh Vasoya is an active member of syndicate and evidences gathered reveal that he is actual mastermind behind this smuggling syndicate which is involved in the smuggling of insecticides by using fraudulent means and by way of mis-declaration in guise of Vinyl Acetate Polymer. Further, he played a major role in evasion of Customs Duty on a large scale as there was gross undervaluation of the goods being smuggled.

(iii) It appears that Shri Rajesh Vasoya alias Raju Vasoya planned, managed, and handled the import through various firms. He obtained The Documents viz. AADHAR Card and PAN Card of the IEC holders Shri Sandip Nanabhau Rajput and Shri Ravi Bhai Maganbhai Tanti were obtained by Rajesh Vasoya for the purpose of establishing the import firm. The IEC holders are employees of Shri Rajesh Vasoya. The IEC holders are not aware of the said firms as all these firms were controlled and managed by Shri Rajesh Vasoya. On the basis of these records and evidences, it appears that Shri Rajesh Vasoya is an importer' being 'beneficial owner' as per Section 2(31) & 2(26) of the Customs Act, 1962 in respect of imports it the name of Mis. Satnam Enterprises and M/s. Pooja Enterprises.

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(iv) He used the documents of various persons to form sold firms without the knowledge of the persons in whose name the firms were registered. He used these firms to illegally smuggle the Insecticides.

(v) The digital evidences collected from the digital devices used by Shri Rajesh Vasoya & others revealed that he was in direct contact with the Chinese supplier of the insecticides. He used to negotiate the price and decide the quantity of the Insecticides to be imported by way of mis-declaring it through various firms controlled by him.

9. After analyzing the documents recovered and the statements of the main players, the Customs authorities came to the conclusion that the import of any insecticide into India is governed by the Insecticide Act, 1968 read with the Customs Act, 1962. The list of insecticides is provided under the Schedule to the Insecticides Act, 1968 as amended from time to time. The import of insecticides is allowed only with a valid Certificate of Registration or an Import Permit issued by CIB & RC (Central Insecticide Board & Registration Committee). Any import without a valid Certificate/Import Permit from CIB & RC is not allowed i.e. It is prohibited. The various insecticides imported through various firms in this case is listed under Table-11 below along with their serial number of the Schedule to the Insecticides Act, 1968. The department further came to the conclusion that Chlorantraniliprole is an Insecticide that is covered under the Sr. No. 764 of the Schedule to the Insecticides Act, 1968. Chlorantraniliprole, also known as Rynaxypyr is an insecticide. In common parlance it is also known by name Corogen/KK etc. It was developed world-wide by DuPont and belongs to a class of selective insecticides for particular use to control a range of pests belonging to the order Lepidoptera (moth) and some other Coleoptera (beetle), Diptera (fly), and Isoptera (termite) species. Similarly, the department also analyzed other types of insecticides, which are not disputed by the Noticee. Further, the Nano variants of Insecticides such as Chlorantraniliprole, Emamectin Benzoate, Abamectin etc. consists of nano particles of the active ingredients. The behaviour of many materials, its nano scale changes. The synthesis of these Insecticides at nano level improves their absorption in crops and their effectiveness. However, under the Insecticides Act, 1968, these Nano variants are not specifically covered. Based on the above technical write-up, the Department concluded that the import of these insecticides in contravention of provisions of the Insecticide Act, 1968 read with the Customs Act, 1962 makes them liable for confiscation under Section 111 (d), (1) & (m) of the Customs Act, 1962. They further concluded that CIA & RC (Central Insecticide Board & Registration Committee) under the provisions of the Insecticides Act, 1968 provides the Source of Import and list of Indigenous Manufactures of Insecticides [RUD-60]. 11 implies that the said Insecticide can only be imported under a valid license issued by CIB & RC from the approved source company/factory of the approved composition and not from any other source company/factory. Therefore, any import from non-approved source is illegal and any import other than approved composition is also illegal even if it is accompanied by a valid CIB&RC license. The subject insecticides from the source of import list is listed at Table-12 for reference.

10. In para 9 of the SCN, the department gives a brief description of the outcome of the Investigation. The relevant part on which the Noticee will rely upon is reproduced below:

9 (i) Shri Rajesh Vasoya alias Raju Vasoya was running a syndicate indulging in the smuggling of various insecticides from China into India through Nhava Sheva Port. The other persons in the syndicate are Rajesh Vasoya's cousin brother Suresh Vasoya, who handled all the financial aspects and Parveen Patidar, who used to buy insecticides, make formulations and few times handled financial aspects for Rajesh Vasoya.

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(ii) For this purpose, Shri Rajesh Vasoya formed various firms viz. M/s Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises in the name of other persons

(iii) Shri Rajesh Vasoya obtained the documents in the guise of opening bank account for loan purpose from a person Shri Ravibhai Maganbhai Tanti and used these documents for establishing the firm Mis Pooja Enterprises. He used the documents submitted by Shri Sandip Nanabhau Rajput who worked as office bey in his office and used these documents for establishing the firm Mis Samam Enterprises

(iv) Further, the firm M/s Gopal Exim and Mis Vaishnavi Finachem were established by Shri Praveen Patidar in the name of Shr Gopal Mali and Shri Vinod Patidar respectively. The firm Gopal Exim was provided to Shri Rajesh Vasoya by Shri Praveen Patidar and the firm Mix Vaishnavi Finechem was used by Shri Praveen Patidar himself.

(v) The Documents viz. AADHAR Card and PAN Card of the LEC holders Shri Vinod Patidar, Shri Gopal Mali, Shrt Sandip Nanabhau Rajput and Shri Ravilihal Maganbhai Tanti were obtained by Shri Praveen Patidar and Rajesh Vaseya for the purpose of establishing the import firm. The IEC holders either the relatives of Shri Praveen Patidar and Rajesh Vasuya or their employeeen. The IBC holders are not aware of the said firms as all these firms were controlled and managed by Shri Praveen Patidar and Rajesh Vasoya. Even the Barek Account of the said firma were managed by Shri Praveen Patidar and Rajesh Vareya.

vi. For the purpose of clearance of the goods though Nhava Sheva, Shri Rajesh Vasaya engaged one person, namely Shri Narayan Bakusaheb Gadekar, having a firm Samarth Logistics, whe further used services of twe Customs Brokers (CH's) viz. Mis Swift Clifford Agencies Pvt. Lad and Mix Ben Freight is Mumhal. These two CHAs filed Bills of Entry on behalf of these imperters Le M/s Gopal Exim, M/s Satnam Enterprises, Mis Pooja Enterprises and My Vaishanvi Finechem.

vii. The communication and documents related to import were received by Shri Naravan Bahunahab Gadekar from the kay persons associated with these firme Le primarily from Shri Rajesh Vasnya, Shri Suresh Vamya anul Shri Purveem Pidur Shri Rajesh Vasoya used to be in regular touch wah Shri Narayan Bahasaheb Gadekar for updates on clearance of the imported Cargo

viii. After clearance, further directions and documents such as e-wayhills etc., for the purpose of transportation of goods were provided to Shri Narayan Bakusaheb Gadekar by Shri Rajesh Vasoya or Shri Suresh Vasoya or sometimes by Shri Parvin Patidar. The goods imported by Mix Gopal Exim, Mis Satnam Enterprises and Mis Pooja Enterprizes were delivered at Ekta Industrial Estate. Tempa Gali Surat, Gujarat

ix. Shri Rajesh Varoya had imported primarily Chlorantraniliprole and Emamectin Benzoate along with other insecticides such as Abamectin, Nano Abamectin, Nano Chlorantraniliprole, Nano Emamectin Benzoate, Paclobutrazol. Dimethomorph, Dinotifuran, Gibberellic Acid. etc. Shri Rajesh Varoya had imported there goods by using the three firma namely M/s Gopal Exim, Mis Pooja Enterprises and M/s Satnam Enterprizes declaring it as Vinyl Acetate Ethilene Copolymer but, according to the department, actually the goods were primarily two compounds- namely Chlorantraniliprule and Emamectin Benzoate

x. During his conversations with the overseas suppliers, Shri Rajesh Varoya used abbreviations/common names for these insecticides such at KK/corogen far Chlorantraniliprole, Ema for Emarnectin Benzoate, Aba for Abamectin, Nano KK for Nano

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Chlorantraniliprole. Nai Erna for Nano Emamectin Benzoate, Nano Aba for Nano Abamectin, GA2 for Gibberellic Acid, Diflec for Dinotefuran, exc All the purchase orders were negotiated and finalised by him (Rajesh Vasoya) primarily on whatsapp/wechat.

xi. Shri Rajesh Vasoya had instructed the foreign supplier to keep the same batch number for one consignment so that customs do not doubt the misdeclaration as similar description was given for the entire consignment. To differentiate between the different insecticides imported by him in one consignment, he instructed the suppliers that they should clearly put marking on the bags like stars or numerical 1, 2, 3, etc. Further, for every import consignment, he used to instruct the overseas suppliers to change the details such as CTH, description, value, etc., on Bill of Ladings and other documents to suit his requirements.

xii. Shri Rajesh Vasoya used to give an advance payment of 20% of actual price of the imported goods after placing order with the overseas supplier. He used to get credit time of 90 days for the remaining payment of 80%. For this purpose, he used to maintain a credit of certain amount with the overseas suppliers. Rajesh Vasoya used to maintain a credit of account with overseas suppliers and used to transfer money to the overseas suppliers using hawala whenever credit fell short. Based on images of CHATS the department came to conclusion that Shri Rajesh Vasoya and Pravin Patidar were knowingly involved in smuggling of insecticides which are prohibited in India. Moreover, it is evident that the price of the insecticides imported(smuggled) was much higher than the declared price of the smuggled goods. It establishes that insecticides were imported and the price at which they were purchased showcases the actual price of the goods and kept insecticides-wise records of it

xiii. The goods were mis-declared as Vinyl Acetate Ethylene Copolymer having declared value as USD 2/kg in the Bills of Entry at the time of import. However, the goods imported through these Bills of Entry are primarily Chlorantraniliprole and Emamectin Benzoate costing around US D70/kg.

xiv. The differential payment for the actual price, of the smuggled imported Insecticides to the overseas supplier, was made through hawala channels. For this purpose, the account no. of the foreign suppliers was shared with the hawala operators who were paid in cash, and who would further transfer the cash amount into the given foreign account number. After transferring the amount, the Hawala operator would share the receipt of having sent the money abroad which was further shared with the foreign suppliers for confirmation at their end.

(Scrutiny of forensic evidence indicates that his foreign suppliers share their account numbers with Rajesh Vasoya, who in turn uses Hawala channels to send the remaining payment for the imported/smuggled goods as illustrated above)

(xv) After selling the insecticides, i.e. Chlorantraniliprole and Emamectin Benzoate in the local market, Shri Rajesh Vasoya used to get the payment after delivery of the goods to the concerned buyer. Shri Rajesh Vasoya and Shri Suresh Vasoya collected the cash payments through the angadia/hawala channel., which were also used to pay the local contacts of the overseas suppliers for the differential payments of imported smuggled goods through banking transactions, Income Tax Returns, Cheque clearances, payment transfers etc. Shri Suresh Vasoya was aware That his brother was involved in illegal smuggling of insecticides. He handled primarily the financial aspects and was not involved directly in the import of the insecticides. On many occasions, Shri Suresh Vasoya interacted with Shri Praveen Patidar for transfer of money in connection with the business dealings related to the import of insecticides. Further, as directed by Shri Rajesh Vasoya, he used to interact with Shri Narayan Gadekar for payment of Customs clearing work for the three firms,

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namely, M/s Gopal Exim, M/s Pooja Enterprises, & M/s Satnam Enterprises and to provide the relevant documents such as E-way Bill for final delivery of the goods. All the above facts are corroborated by the forensic analysis of the digital devices recovered during the investigation.

xvi. The above chat is with Suresh Vasoya and Rajesh Vasoya where Rajesh Vasoya is directing Suresh Vasoya to generate eWay:Bills and shared with Transporter

xvii. Forensic analysis of various digital devices recovered during investigation indicates that Shri Rajesh Vasoya had been involved in the smuggling of the insecticides since 2019. Furthermore, he had been in contact with the Chinese suppliers and was actively instructing them to mis-declare and undervalue the import consignments. This is illustrated with images/chats retrieved from digital devices as below: a. Chat dated 24.08.2021 between foreign supplier Tracy Meng and Rajesh Vasoya pertains to import of 3 MT Nano KK ilirough Bill of Entry no. 5458417 dated 16.09.2021 of M/s Gopai Exim. The correlation between the same can be seen at Sr. No. 1 in Annexure C and Annexure P of this Show Cause Notice.

(The above chat is between foreign supplier Tracy Meng and Rajesh Vasoya where Rajesh Vasoya inquired about 3 Metric Tonnes of NANO KK Tracy shared the Bill of Lading for it where 3 Metric Tonnes of Nano Kk was declared as "Vinyl Acetate Ethylene Copolyrner

(The chats between foreign supplier Tracy Meng and Rajesh Vasoya where Rajesh Vasoya discussing 2 Metric Tones of Aba and is delivery and Tracy informed that it shall be declared as 'Vinyl Acetate Ethylene)

xviii. Shri Praveen Patidar, a known associate of Shri Rajesh Vasoya is also involved in the illegal smuggling of insecticides. He got the idea of smuggling the insecticides by way of mis-declaration through Sri Rajesh Vasoya, who used to supply him with the said smuggled goods. Shri Praveen Patidar provided the firm M/s Gopal Exim to Shri Rajesh Vasoya, who in turn supplied him the smuggled imported insecticides. Later on, upon learning the way of business, Shri Praveen Patidar also began to import the insecticides illegally through his firms M/s Vaishnavi Finechem. He was aware that Rajesh Vasoya had been importing insecticides declared as Vinyl Acetate Ethylene Copolymer through three firms namely M/s Gopal Exim, M/s Pooja Enterprises and M/s Satnam Enterprises, which were actually two compounds namely Chlorantraniliprole and Emamectin Benzoate Shri Praveen Patidar in association with Shri Rajesh Vasoya was involved in routing the smuggled goods through various firms before finally selling them. Evidence collected from forensic analysis of digital devices recovered during the investigation is illustrated as below:

xix Shri Praveen Patidar had imported insecticides by mode of misdeclaring the description and value in the import documents of M/s Vaishnavi Finechem. He imported 1000 kgs of nano KY, vide Bill of Entry no. 2931818 dated 18.10.2022 out of which 899 kgs were found at the factory premises and were seized. Vide Bill of Lading No. GLW202211018 dated 22.12.2022, he imported 2000 kgs of smuggled insecticide. The same was examined and the samples were tested by CIL, Faridabad, the result of which was positive for Chlorantraniliprole.

xxx. Shri Rajesh Vasoya stated that he has imported these insecticides illegally without having registration from Central Insecticide Board (CIB) to import. Further, he had also evaded duty by undervaluing and mis-declaring them.

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xxi. It is to mention that the analysed data is bulky and voluminous in nature, hence the images of chats and documents illustrated above are of representative nature. The analysed data can be verified from the annexures to this Show Cause Notice.

9.2 As per statements of various persons recorded under Section 108 of the Customs Act, 1962, and evidences gathered and their analysis, it is evident that in all past consignments imported through M/s Gopal Exim, the actual goods were insecticides. The same is supported by the digital evidence extracted from the digital devices of the connected persons. The copies of these evidence are enclosed with this Show Cause Notice as RUDs.

- i. The key person Shri Rajesh Vasoya in his statement accepted that he has imported insecticides majorly Chlorantraniliprole and Emamectin Benzoate apart from others as mentioned in his statement, in all past consignments.
- ii. Shri Rajesh Vasoya is an active member of syndicate and evidences gathered reveal that he is actual mastermind behind this smuggling syndicate which is involved in the smuggling of insecticides by using fraudulent meant and by way of mis-declaration in guise of Vinyl Acetate Polymer. Further, he played a major role in evasion of Customs Duty on a large scale as there was gross undervaluation of the goods being smuggled.
- iii. It appears that Shri Rajesh Vasoya alia Rajesh Vasoya planned, managed, and handled the import through various firms. He obtained The Documents viz. AADHAR Card and PAN Card of the JEC holders Shri Sandip Nanabhau Rajput and Shri Ravi Bhai Magan bhai Tanti were obtained by Rajesh Vasoya for the purpose of establishing the import firm. The IEC holders are employees of Shri Rajesh Vasoya. The IEC holders are not aware of the said firms as all these firms were controlled and managed by Shri Rajesh Vasoya. On the basis of these records and evidences, it appears that Shri Rajesh Vasoya is an 'Importer' being "beneficial owner as per Section 2(3A) & 2(26) of the Customs Act, 1962 in respect of imports in the name of M/s. Satnam Enterprises and Mls. Pooja Enterprises.
- iv. He used the documents of various persons to form the said firms without the knowledge of the persons in whose name the firms were registered. He used these firms to illegally smuggle the Insecticides.
- v. The digital evidences collected from the digital devices used by Shri Rajesh Vasoya & others revealed that he was in direct contact with the Chinese supplier of the insecticides. He used to negotiate the price and decide the quantity of the Insecticides to be imported by way of mis-declaring it through various firms controlled by him.

11. Thereafter the Customs Authority concluded that "the import of any insecticide into India is governed by the Insecticide Act, 1968 read with the Customs Act, 1962. The list of insecticides is provided under the Schedule to the Insecticides, Act 1968 as amended from time to time. The import of insecticides is allowed only with a valid Certificate of Registration or an Import Permit issued by CIB & RC (Central Insecticide Board & Registration Committee). Any import without a valid Certificate/Import Permit from CIB & RC is not allowed Le. It is prohibited. The various insecticides imported through various firms in this case is listed under Table-11 below along with their serial number of the Schedule to the Insecticides Act, 1968.

- i. Chlorantraniliprole is an Insecticide that is covered under the Sr. No. 764 of the Schedule to the Insecticides Act, 1968. Chlorantraniliprole, also known as

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Rynaxypyr is an insecticide of the ryanoiki classes. In common parlance it is also known by name Corogen/KK etc. It was developed world-wide by DuPont and belongs to a class of selective insecticides featuring a novel mode of action to control a range of pests belonging to the order Lepidoptera (moth) and some other Coleoptera (beetle), Diptera (fly), and Isoptera (termite) species.

12. Thereafter, the SCN provides the provisions of various Acts which restricts the import of Insecticides, where the Noticee has no comments to offer. However, the conclusions drawn herein below are not substantiated by law.

13. Therefore, the department concluded that the import of these insecticides in contravention of provisions of the Insecticide Act, 1968 read with the Customs Act, 1962 makes them liable for confiscation under Section 111 (d), (1) & (m) of the Customs Act, 1962. Further, according to the Department, it implies that the said Insecticide can only be imported under a valid license issued by CIB & RC from the approved source company/factory of the approved composition and not from any other source company/factory. Therefore, any import from non-approved source is illegal and any import other than approved composition is also illegal even if it is accompanied by a valid CIBARC boense

14. Other Requirements for import of Insecticide from other countries are not contested.

15. In view of the above, the department charged the following persons for violation of the Customs Act provisions and also proposed penalty under the Customs Act. Those are identified as below:

Shri Rajesh Vasoya.

- (i) Shri Rajesh Vasoya, was instrumental in deliberately mis-stating the descriptive and value of the goods imported by M/s Goyal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises. Consequently, in relation to the said goods imported by M/s Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises, Shri Rajesh Vasoya appears to have rendered himself liable to penalty under Section 112 (a) Section 1144 of the Customs Act, 1962.
- (ii) Shri Rajesh Vasoya was controlling and managing the imports firms and deliberately imported the insecticides by misdeclaring the same and sold these mis-declared goods in the market knowing that the goods are liable for confiscation under Section 111(d), 111(1) and 111(m) of the Customs Act, 1962. Thereby, he appears to have rendered himself liable for penalty under Section 112(8) of the Customs Act, 1962.
- (iii) Further, Shri Rajesh Vasoya, in relation to the goods imported in the name of M/s Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises (as detailed in Annexures A,B,C,D,E,F,G and H to this IR), always knew that the documents and the declarations submitted under the respective Bills of Entry were false or incorrect in their material particulars. In spite of the above Shri Rajesh Vasoya had knowingly made false or incorrect declarations in relation to the consignments imported vide the said Bills of Entry. Consequently, Shri Rajesh Vasoya appears to have also rendered himself liable to penalty under Section 114AA of the Customs Act, 1962.

Shri Suresh Vasova

- (i) Shri Suresh Vasoya handled all the financial aspects of the business for Shri Rajesh Vasoya such as cash transactions, generation of e-way bills, Invoicing, banking

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transactions, Income Tax Returns, Cheque clearances, payment transfers etc. Shri Suresh Vasoya was aware that his brother was involved in illegal smuggling of insecticides. He handled primarily the financial aspects and was not involved directly in the import of the insecticides.

- (ii) On many occasions, Shri Suresh Vasoya interacted with Shri Praveen Patidar for transfer of money in connection with the business dealings related to the import of insecticides. Further, as directed by Shri Rajesh Vasoya, he used to interact with Shri Narayan Gadekar for payment of Customs clearing work for the three firms, namely, M/s Gopal Exim, M/s Pooja Enterprises, M/s Satnam Enterprises and to provide the relevant documents such as E-way Bill for final delivery of the goods.
- (iii) Shri Suresh Vasoya was instrumental in deliberately mis-stating the description and value of the goods imported by M/s Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises. Consequently, in relation to the said goods imported by M/s Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises, Shri Suresh Vasoya appears to have rendered himself liable to penalty under Section 112 (a) of the Customs Act, 1962.
- (iv) Shri Suresh Vasoya was deliberately controlling and managing the selling of the imported insecticides in the local market and collected the sale proceeds of the misdeclared goods. Thereby, he appears to have rendered himself liable for penalty under Section 112(b) of the Customs Act, 1962.

Shri Praveen Patidar

- (i) Shri Praveen Patidar, a known associate of Shri Rajesh Vasoya, is also involved in the illegal smuggling of insecticides. He got the idea of smuggling the insecticides by way of mis-declaration through Sri Rajesh Vasoya, who used to supply him with the said smuggled goods. Shri Praveen Patidar provided the firm M/s Gopal Exim to Shri Rajesh Vasoya, who in turn supplied him the smuggled imported insecticides. Later on, upon learning the way of business, Shri Praveen Patidar also began to import the insecticides illegally through his firms including M/s Vaishnavi Finechem. He was aware that Rajesh Vasoya had been importing insecticides declared as Vinyl Acetate Ethylene Copolymer through three firms namely M/s Gopal Exim, M/s Pooja Enterprises and M/s Satnam Enterprises.
- (ii) Shri Praveen Patidar also began to import the insecticides illegally through his firms, M/s Vaishnavi Finechem as listed in Annexure-A and B of this Show Cause Notice. Further, the firm in the name of M/s Gopal Exim was formed by him and it was provided to Shri Rajesh Vasoya.
- (iii) The act of deliberate mis-declaration on the part of Shri Praveen Patidar by manipulating the description and values in the invoices issued by the suppliers appears to have rendered the said goods imported by M/s Vaishnavi Finechem liable to confiscation under Section 111(d), 111(1) and 111 (m) of the Customs Act, 1962.
- (iv) Shri Praveen Patidar was instrumental in deliberately mis-stating the description and value of the goods imported by M/s Vaishnavi Finechem. Consequently, in relation to the said goods imported by M/s Vaishnavi Firiechem, Shri Praveen Patidar appeared to have rendered himself liable to penalty under Section 112 (a) of the Customs Act, 1962.
- (v) Shri Praveen Patidar, on various occasions bought the insecticides from Rajesh Vasoya for direct selling or for making formulations for him. He, on various occasions, handled the financial aspect related to illegal import where he made payments on behalf of Rajesh Vasoya, thereby, he appears to have rendered himself liable for penalty under Section 112(b) of the Customs Act, 1962
- (vi) Further, Shri Praveen Patidar in relation to the goods imported in the name of M/s Vaishnavi Finechem (as detailed in Annexures A and B to this Show Cause Notice) always knew that the documents and the declarations submitted under the respective Bills of Entry were false or incorrect in their material particulars. In spite of the above

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Shri Praveen Patidar had knowingly made false or incorrect declarations in relation to the consignments imported vide the said Bill of Entry. Consequently, Shri Praveen Patidar appears to have also rendered himself liable to penalty under Section 114AA of the Customs Act, 1962.

16. Before we proceed further, it would be gainful to quote the provisions of the Customs Act, 1962.

These provisions are as under:

Section 111. The following goods brought from a place outside India shall be liable to confiscation :—

- (a) any goods imported by sea or air which are unloaded or attempted to be unloaded at any place other than a customs port or customs airport appointed under clause (a) of section 7 for the unloading of such goods;*
- (b) any goods imported by land or inland water through any route other than a route specified in a notification issued under clause (c) of section 7 for the import of such goods;*
- (c) any dutiable or prohibited goods brought into any bay, gulf, creek or tidal river for the purpose of being landed at a place other than a customs port;*
- (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;*
- (e) any dutiable or prohibited goods found concealed in any manner in any conveyance;*
- (f) any dutiable or prohibited goods required to be mentioned under the regulations in an ¹⁵[arrival manifest or import manifest] or import report which are not so mentioned;*
- (g) any dutiable or prohibited goods which are unloaded from a conveyance in contravention of the provisions of section 32, other than goods in-advertently unloaded but included in the record kept under sub-section (2) of section 45;*
- (h) any dutiable or prohibited goods unloaded or attempted to be unloaded in contravention of the provisions of section 33 or section 34;*
- (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 a customs area or a warehouse without the permission of the proper officer or contrary to the terms of such permission;*
- (k) any dutiable or prohibited goods imported by land in respect of which the order permitting clearance of the goods required to be produced under section 109 is not produced or which do not correspond in any material particular with the specification contained therein;*
- (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 ¹⁶[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];*
- (n) any dutiable or prohibited goods transited with or without transshipment or attempted to be so transited in contravention of the provisions of Chapter VIII;*
- (o) any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer;*
- (p) any notified goods in relation to which any provisions of Chapter IVA or of any rule made under this Act for carrying out the purposes of that Chapter have been contravened.*
- ¹*(q) any goods imported on a claim of preferential rate of duty which contravenes any provision of Chapter VAA or any rule made thereunder]*

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

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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 ¹⁷[not exceeding the value of the goods or five thousand rupees], whichever is the greater;
- ¹⁸[(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 ¹⁹[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 ²⁰[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 ²¹[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.

114AA Any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 113, or abets the doing or omission of such an act, shall be liable,—

- (i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty ²⁶[not exceeding three times the value of the goods as declared by the exporter or the value as determined under this Act], whichever is the greater;
- ²⁷[(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;]
- ²⁸[(iii) in the case of any other goods, to a penalty not exceeding the value of the goods, as declared by the exporter or the value as determined under this Act, whichever is the greater.]

17. At this stage, we would like to refer to admissions made by Shri Rajesh Vasoya in his several statements and also the facts discovered and relied upon by the Department in the impugned SCN:

(a) The key person Shri Rajesh Vasoya in his statement accepted that he has imported insecticides majorly *Chlorantraniliprole* and *Emamectin Benzoate* apart from others as mentioned in his statement in all past consignments.

(b) Rajesh Vasoya was controlling and managing the imports firms and deliberately imported the insecticides by mis-declaring the same and sold these mis-declared goods in the market

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knowing that the goods are liable for confiscation under Section 111(d), 111(1) and 111(m) of the Customs Act, 1962. Thereby, he appears to have rendered himself liable for penalty under Section 112(b) of the Customs Act, 1962.

(c) Further Shri Rajesh Vasoya, in relation to the goods imported in the name of M/s Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises (as detailed in Annexures A, B, C, D, E, F, G and I to this IR), always knew that the documents and the declarations submitted under the respective Bills of Entry were false or incorrect in their material particulars. In spite of the above Shri Rajesh Vasoya had knowingly made false or incorrect declarations in relation to the consignments imported vide the said Bills of Entry, Consequently, Shri Rajesh Vasoya appears to have also rendered himself liable to penalty under Section 114AA of the Customs Act, 1962.

18. The aforementioned conclusions drawn by the Department in the impugned SCN make it very clear that other characters in this conspiracy, if any, were ignorant of the game being set up by Rajesh. In fact, it was Rajesh, who planned, made preparation and then implemented the entire episode of smuggling Insecticides in this country and rest of the players were only involved in supporting Shri Rajesh Vasoya. These activities undertaken by other Noticee namely Suresh Vasoya and Praveen Patidar were acting on the directions of Rajesh. Further, it is admitted by Shri Rajesh that he was the person who was responsible for planning, carrying and implementation of this business. Others acted on the direction of Rajesh Vasoya. What the other people did was simply finding the client who needed the imported products. Even the Show Cause Notice clearly state that Rajesh Vasoya was the main Actor for the entire conspiracy. In any case, other parties were not involved in planning, importation and disposal of the goods. At most, they were acting on the direction of Rajesh. Those people who consumed the goods or sold the goods may be committing offence under the Insecticides Law, for which those people cannot be penalized under the Customs Act, 1962.

19. However, it will be gainful to recall the charges levelled against Suresh Vasoya and Praveen Patidar

(a) Shri Suresh Vasoya

- (i) *Shri Suresh Vasoya handled all the financial aspects of the business for Shri Rajesh Vasoya such as cash transactions, generation of e-way bills, Invoicing banking transactions, Income Tax Returns, Cheque clearances, payment transfers etc. Shri Suresh Vasoya was aware that his brother was involved in illegal smuggling of insecticides. He handled primarily the financial aspect and was not involved directly in the import of the insecticides.*
- (ii) *On many occasions Shri Suresh Vasoya interacted with Shri Praveen Patidar for transfer of money in connection with the business dealings related to the import of insecticides. Further, as directed by Shri Rajesh Vasoya, he used to Interact with Shri Narayan Gadekar for payment of Customs clearing work for the three firms, namely M/s Gopal Exim, M/s Pooja Enterprises, M/s Satnam Enterprises and to provide the relevant documents such as E Way Bill for final delivery of the goods.*
- (iii) *Shri Suresh Vasoya was instrumental in deliberately mis-stating the description and value of the good imported by M/s Gopal Exim, M/s Satnam Enterprise and M/s Pooja Enterprises. Consequently, in relation to the said goods imported by M/s Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises, Shri Suresh Vasoya appears to have rendered himself liable to penalty under Section 112(a) of the Customs Act, 1962.*
- (iv) *Shri Suresh Vasoya was deliberately controlling and managing the selling of the imported insecticides in the local market and collected the sale proceeds of the misdeclared goods. Thereby, he appears to have rendered himself liable for penalty under Section 112(b) of the Customs Act, 1962.*

(2) Shri Rajesh Vasoya

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In his dying declaration, has categorically accepted that the entire process of importation, payment, distribution and collection of sale proceeds were executed by him and others had no role to play. It is submitted that other than Rajesh Vasoya, no one even collected the money and at best they got some remuneration for the work done by them. Thus Suresh Vasoya is not liable to be penalized under Section 112 or 114AA of the Customs Act, 1962.

(c) Shri Praveen Patidar

(1) Shri Praveen Patidar, a known associate of Rajesh Vasoya, was also involved in the illegal smuggling of insecticides. He got the idea of smuggling the insecticides by way of mis-declaration through Sri Rajesh Vasoya, who used to supply him with the said smuggled goods. Shri Praveen Patidar provided the firm M/s Gopal Exim to Shri Rajesh Vasoya, who in turn supplied him the smuggled imported insecticides. Later on, upon learning the way of business, Shri Praveen Patidar also began to import the insecticides illegally through his firms M/s Vaishnavi Finechem. He was aware that Rajesh Vasoya had been importing insecticides declared as Vinyl Acetate Ethylene Copolymer through three firms namely M/s Gopal Exim, M/s Pooja Enterprises and M/s Satnam Enterprises.

(ii) Shri Praveen Patidar also began to import the insecticides illegally through his firms M/s Vaishnavi Finechem as listed in Annexure-A and B of this Show Cause Notice. Further, the firm in the name of M/s Gopal Exim was formed by him and it was provided to Shri Rajesh Vasoya.

(iii) The act of deliberate mis-declaration on the part of Shri Praveen Patidar by manipulating the description and values in the invoices issued by the suppliers appears to have rendered the said goods imported by M/s Vaishnavi Finechem liable to confiscation under Section 111(d), 111(1) and 111 (m) of the Customs Act, 1962.

(iv) Shri Praveen Patidar was instrumental in deliberately mis-stating the description and value of the goods imported by M/s Vaishnavi Finechem. Consequently, in relation to the said goods imported by M/s Vaishnavi Finechem Shri Praveen Patidar appears to have rendered himself liable to penalty under Section 112 (a) of the Customs Act, 1962.

(v) Shri Praveen Patidar, on various occasions bought the insecticides from Rajesh Vasoya for direct selling or for making formulations for him. He, on various occasions, handled the financial aspect related to illegal import where he made payments on behalf of Rajesh Vasoya, thereby, he appears to have rendered himself liable for penalty under Section 112(b) of the Customs Act, 1962.

(vi) Further, Shri Praveen Patidar in relation to the goods imported in the name of M/s Vaishnavi Finechem as detailed in Annexures-A and B to this Show Cause Notice always knew that the documents and the declarations submitted under the respective Bills of Entry were false or incorrect in their material particulars. In spite of the above Shri Praveen Patidar had knowingly made false or incorrect declarations in relation to the consignments imported vide the said Bill of Entry. Consequently, Shri Praveen Patidar appears to have also rendered himself liable to penalty under Section 114AA of the Customs Act, 1962.

SUBMISSIONS:

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20. There is no evidence that Shri Patidar was directly involved in the illegal import of the Insecticides. There is no evidence that Shri Patidar had talked to the supplier in China or he had sent any extra money to Chinese exporter. There is no evidence that he had filed any Bills of Entry or had any relation with the supplier of the goods in china. Therefore, Shri Patidar was not liable to penalty as the entire process of import and clearance through the Customs was undertaken by Shri Rajesh Vasoya.

21. In fact, in his dying declaration given in the hospital, late Shri Rajesh Vasoya had admitted that the entire business of import of Insecticides was being carried out under his direction and supervision and other importer(s) were not involved in the import of the goods. The sanctity of Dying Declaration has been accepted by the Courts as an incorrigible evidence.

22. At this stage, we would like to refer to the sanctity of a dying declaration in the eyes of law.

(a) The Supreme Court recently held that the conviction of the accused can be sustained solely based on the dying declaration if the declaration made by the victim inspires the confidence of the court and proves to be trustworthy.

About Dying Declaration

A Dying Declaration is a statement made by a person who is dead.

It is dealt with under clause (1) of Section 32 of the Indian Evidence Act 1872.

Generally, it relates to the cause of death of the declarant.

It is admissible as evidence in all proceedings, civil or criminal.

The reason behind this can be followed by the Latin maxim 'Nemo Mariturus Presumuntur Mentri which means that "Man Will Not Meet His Maker with Lying on His Mouth.

Format:

There is no specific format required for a dying declaration.

It can be given orally, in writing, through gestures or signs, by a thumb impression, or even in the form of a question and answer.

However, the statement must clearly and assertively convey the person's intention.

Ideally, a written declaration should be recorded using the exact words stated by the person making the statement.

In cases where a magistrate records the dying declaration, it is usually done in a question-and-answer format. This allows the magistrate to gather maximum relevant information accurately,

Who can record a Dying Declaration?

The best form of declaration of dying would be the one recorded by the Magistrate +

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However, according to the Supreme Court's guidelines, anyone can record the dying statement.

A dying statement can also be recorded by public servants or by a doctor as well, where the victim is hospitalized.

Evidentiary Value:

A dying declaration carries significant weight in legal proceedings and can serve as the sole basis for a conviction without the need for additional corroborating evidence.

However, the court must ensure that the statement of the deceased was not influenced, coached, or a result of imagination.

It must also ascertain that the deceased was of sound mind and had a clear opportunity to observe and identify the assailants.

If the person making the dying statement is likely to live, his statement is inadmissible as a dying statement.

(b) The scope of Dying Declaration was recently analyzed by the Hon'ble Supreme Court in the case of Pawan Kumar vs State Of H.P on 28 April, 2017 Equivalent citations: AIR 2017 SUPREME COURT 2459. The relevant Paras of that judgment is reproduced:

22. It is demonstrable that the trial court has acquitted the accused by disregarding the version of parents of the deceased and other witnesses and treating the dying declaration as invalid and the High Court, on the contrary, has placed reliance on the testimony of the parents of the deceased, and the evidence of the village Pradhan and also given credence to the dying declaration.

23. As is seen, the non-reliance on the dying declaration by the learned trial Judge is founded on the reason that the deceased was not in a position to speak and there was no medical certificate appended as regards her fitness. That apart, the learned trial Judge has regarded the dying declaration as unacceptable and unreliable on the basis that the deceased had sustained 80% burn injuries. The High Court has found the said approach to be absolutely erroneous.

24. The hub of the matter is whether the dying declaration Ex. PW-10/A is to be treated as reliable or not. To appreciate the validity of the dying declaration, we have requisitioned the original record and had perused the same. On a careful scrutiny of the same, we find that the Head Constable had written what the deceased had spoken and thereafter the deceased had written that the accused alone was responsible for her death. The dying declaration, as has been recorded by the Head Constable, eloquently states about the constant teasing of the victim by the accused. PW-10, Dr. Sanjay, has stood firm in his testimony that the victim was in a fit condition to speak. Despite the roving cross-examination he has not paved the path of tergiversation. The trial court, as mentioned earlier, has disregarded the testimony of PW-10 on the ground that there is no certificate of fitness. In this contest, reference to the Constitution Bench decision in Lasman Saute of Maharashtra/14) would be absolutely seemly. In the said case, the larger Bench, while stating the law relating to the dying declaration, has succinctly held:-

“3.....A dying declaration can be oral or in writing and any adequate method of communication whether by words or by signs or otherwise will suffice provided the indication is positive and definite. In most cases, however, such statements are made orally

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before death ensues and is reduced to writing by someone like a Magistrate or a doctor or a police officer. When it is recorded, necessary nor is the presence of a Magistrate absolutely necessary, although to assure authenticity it is usual to call a Magistrate, if available for recording the statement of a man about to die. There is no requirement of law that a dying declaration must necessarily be made to a Magistrate and when such statement is recorded by a Magistrate there is no specified statutory form for such recording. Consequently, what evidential value weight has to be attached to such statement necessarily depends on the facts and circumstances of each particular case. What is essentially required is that the person who records a dying declaration must be satisfied that the deceased was in a fit state of mind. Where it is proved by the testimony of the Magistrate that the declarant was fit to make the statement even without examination by the doctor the declaration can be acted upon provided the court ultimately holds the same to be voluntary and truthful. A certification by the doctor is essentially a rule of caution and therefore the voluntary and truthful nature of the declaration can be established otherwise."

- (a) In *Atbir v. Government of NCT of Delhi*[15], the Court, after noting earlier judgments, has laid the following guidelines with regard to admissibility of the dying declaration:

"22. The analysis of the above decisions clearly shows that:

Dying declaration can be the sole basis of conviction if it inspires the full confidence of the court. The court should be satisfied that the deceased was in a fit state of mind at the time of making the statement and that it was not the result of tutoring, prompting or imagination. +

Where the court is satisfied that the declaration is true and voluntary, it can base its conviction without any further corroboration.

It cannot be laid down as an absolute rule of law that the dying declaration cannot form the sole basis of conviction unless it is corroborated. The rule requiring corroboration is merely a rule of prudence.

Where the dying declaration is suspicious, it should not be acted upon without corroborative evidence.

A dying declaration which suffers from infirmity such as the deceased was unconscious and could never make any statement cannot form the basis of conviction.

Merely because a dying declaration does not contain all the details as to the occurrence, it is not to be rejected.

Even if it is a brief statement, it is not to be discarded.

When the eyewitness affirms that the deceased was not in a fit and conscious state to make the dying declaration, medical opinion cannot prevail.

If after careful scrutiny, the court is satisfied that it is true and free from any effort to induce the deceased to make a false statement and if it is coherent and consistent, there shall be no legal impediment to make it the basis of conviction, even if there is no corroboration."

23. There are several other decisions which confirm to the norms set by the Hon'ble Supreme Court for unquestionable reliance on the Dying Declaration.

24. Having emphasized the sanctity of DYING DECLARATION as piece of evidence, it will also be relevant to note that, in the SCN no penalty has been proposed against the importer Company/Firm. The un-controvertible conclusion is that those Companies in whose name the Insecticides were imported were not at fault. In fact, the penalty has been proposed only against Rajesh Vasoya, Suresh Vasoya and Praveen Patidar. As the department itself alleged in the SCN that Rajesh Vasoya was the mastermind, only he was responsible for any mis declaration in the Bills of Entry.

25. Even Praveen Patidar and Suresh Vasoya had no role to play in the entire episode of illegally importing Insecticides by declaring the same as chemicals.

26. At the cost of repetition, it is submitted that normal procedure for clearance of any chemical is that the same get tested in a Laboratory. For verifying the nature of a Chemical, the Customs Department has established Chemical Laboratories in major Custom Houses and at the top of that

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there is an apex Laboratory in Delhi, working under the CHIC to analyze all chemicals being imported in this country. However, in these cases, there is no evidence that any Chemical Examination was conducted by the department in cases imported in past.

27. If the department has relied upon the confessional statements of Rajesh Vasoya to conclude that the imported goods were Insecticides, they should also rely on his dying declaration and hold that the entire goods were being imported by Rajesh Vasoya and no one else was involved in the import of the Insecticides

28. Further, several E-Mails or Chat have been relied upon by the department to prove the allegations levelled by the department. We would like to Cross-examine the writer of those mails in order to prove the veracity of those papers The department has relied upon the statements of Shri Rajesh Vasoya. We would have asked for the Cross Examination of Shri Rajesh Vasoya, but unfortunately he is no more, succumbing to the deadly disease Cancer. Therefore, the department may not be able to present that witness to confirm whether he had, in fact, admitted in certain part of the statement to have involved others also as part of the alleged scandal of import of Insecticides declaring the same as some Chemicals. If the department consider the statements of Rajesh as sacrosanct, they should also consider sacrosanct his dying declaration and accept that he alone was responsible for import of entire quantity of insecticides and he was the beneficial owner of the entire goods imported. It will lead to the obvious result that none other than Rajesh Vasoya was responsible for import and clearance of goods through Customs.

29. We are not commenting on the Chats available in various correspondence as we were not a part of that chat and in any case, in his dying declaration, Shri Rajesh Vasoya admitted the entire acts of import and disposal were guided by him and he is the only person responsible for import, distribution and sale of the imported goods. The others were only obeying his orders.

30. It is to be noted that no Notice has been issued for imposing penalty on Shri Ravibhai Maganbhai Tanti who allegedly supplied the documents for establishing the firm M/s Pooja Enterprises, and Shri Sandip Nanabhau Rajput who allegedly supplied the documents for forming the firm M/s Satnam Enterprises. Similarly, no notice for imposing penalty has been issued to Gopal Mali and Vinod Patidar in respect of the firms M/s Gopal Exim and M/s Vaishnavi Finechem. It is important to note at this stage that no Notice has been issued either to the firms Gopal Exim or any other Firms alleged to be involved in mis-declaration of imported goods.

31. The Noticees will place on record that the conclusion arrived by the department that Rajesh and Praveen were the importer is debatable and cannot be taken as gospel truth.

32. Incidentally, no SCN has been issued to the Hawala dealers who became a part of the so called racket as claimed by the department in the impugned SCN

33. The department has also sought to confiscate the amount of money seized during the raid. There is no provision in law to confiscate the sale proceed if it was not seized from the custody of the importer.

34. This reply is limited only for Suresh Vasoya and Praveen Patidar.

35. We would like to cross examine the witnesses whose statements have been relied upon.

15. PERSONAL HEARING

15. All the noticees were granted person hearing opportunities on 22.11.2024, 24.01.2025, 26.06.2025 and 10.07.2025, however neither noticees nor their representative appeared before the adjudicating authority.

DISCUSSIONS AND FINDINGS

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16. I have carefully gone through the Show Cause Notice, material on record and facts of the case, as well as written submission made by the noticees. Accordingly, I proceed to decide the case on merit.

Principle of natural justice

16.1 Before going into the merits of the case, I find that in the instant case, in compliance of the provisions of Section 28(8) read with Section 122A of the Customs Act, 1962 and in terms of the principle of natural justice, personal hearing in this matter have been granted to the Noticee's on 22.11.2024, 24.01.2025, 26.06.2025 and 10.07.2025, however neither noticees nor their representative appeared before the adjudicating authority.

I thus find that the principle of natural justice has been followed and I can proceed ahead with the adjudication process. I also refer to the following case laws on this aspect-

- Sumit Wool Processors Vs. CC, Nhava Sheva [2014 (312) E.L.T. 401 (Tri. - Mumbai)]
- Modipon Ltd. Vs. CCE, Meerut [reported in 2002 (144) ELT 267 (All.)]

17. Framing of issues

A. As to whether the Importer/Mastermind has misdeclared the description of the goods in order to avoid the prohibition/restrcitions imposed under the Insecticides Act 1968 and Customs Act, 1962.

A.1 As to whether goods declared under CTH 3901 30 00 were incorrectly classified, and merit reclassification under CTH 3808 99 90.

A.2 As to whether upon reclassification of the goods under CTH 38089990 statutory provisions for Import of insecticides are applicable in this case.

B. As to whether the declared assessable value of the imported goods vide live bills of entry as mentioned in Table 03 and vide Past Bills of entry as mentioned in Annexure C, Annexure E and Annexure G above to be rejected under Section 14 of the Customs Act, 1962, and redetermined in accordance with the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

B.1 As to whether the declared value of the imported goods/items as mentioned in Table C is liable to be rejected and re-determined under Section 14(1) of the Customs Act, 1962.

B.2 As to whether the declared value of the imported goods/items as mentioned in Table C is liable to be rejected and re-determined under Rule 9 of the Customs Valutaion Rule, 2007.

C. As to whether Shri Rajesh Vasoya was the actual owner, controller and actual beneficiary of three proprietorship firms namely M/s Gopal Exim, M/s Pooja Enterprises and M/s Satnam Enterprises should be held as mastermind instead of Shri Gopal Mali, Shri Ravi Maganlal Tanti and Shri Sandip Nanabhai Rajput were made dummy owner of the same merely on papers by Shri Rajesh Vasoya under a conspiracy of running a syndicate of smuggling restricted insecticides by way of misdeclaration and undervaluation.

D. As to whether Shri Praveen Patidar was the actual owner, controller and actual beneficiary of the proprietorship firm M/s Vaishanavi Finechem should be held as mastermind instead of Shri Vinod Kumar Patidar was made dummy owner of the same merely on papers by Shri Pravein Patidar under a conspiracy of running a

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syndicate of smuggling restricted insecticides by way of misdeclaration and undervaluation.

- E. As to whether the contention of the noticees has merit?**
- F. As to whether the goods imported by Shri Rajesh Vasoya vide live Bills of entry filed on the name of M/s Gopal Exim mentioned in Annexure A (Sr No.1 to 5 of section A), vide live bill of entry filed on the name of M/s Satnam Enterprise as mentioned in Annexure A (Sr No.1 of section B) and the goods found in the premises of M/s Vasoya Industries should be confiscated under Section 111 (d), 111 (l) and 111 (m) of the Customs Act, 1962.**
- G. As to whether the goods imported by Shri Praveen Patidar vide live Bills of entry on the name of M/s Vashanavi Finechem as mentioned in Annexure-A (Sr No.1 of section C and D) should be confiscated under Section 111 (d), 111 (l) and 111 (m) of the Customs Act, 1962.**
- H. As to whether Penalty under section 112(a) and 112(b) of the Customs Act, 1962 should be imposed on Shri Rajesh Vasoya for the goods imported vide live Bills of entry filed on the name of M/s Gopal Exim mentioned in Annexure A (Sr No.1 to 5 of section A), vide live bill of entry filed on the name of M/s Satnam Enterprise as mentioned in Annexure B (Sr No.1 of section B).**
- I. As to whether Penalty under section 112(a) and 112(b) of the Customs Act, 1962 should be imposed on Shri Praveen Patidar for the goods imported vide live Bills of entry on the name of M/s Vaishanavi Finechem as mentioned in Annexure-A (Sr No.1 of section C and D).**
- J. As to whether As to whether he duty assessed on declared goods of Rs.31,96,456/- as per Annexure-C of the said goods should be reassessed as Rs.9,83,46,521/- as per Annexure-D, and the differential duty of Rs.9,51,50,065/- (Rs.9,83,46,521-Rs.31,96,456) with respect to M/s Gopal Exim, the duty assessed on declared goods of Rs.88,58,998/- as per Annexure-E of the said goods should not be reassessed as Rs.34,75,80,432/- as per Annexure-F, and the differential duty of Rs.33,87,21,434/- (Rs.34,75,80,432-Rs.88,58,998) with respect to M/s Satnam Enterprises and the duty assessed on declared goods of Rs.1,02,40,250/- as per Annexure-G of the said goods should not be reassessed as Rs.39,02,20,014/- as per Annexure-H, and the differential duty of Rs.37,99,79,764/- (Rs. 39,02,20,014-Rs. 1,02,40,250) with respect to M/s Pooja Enterprises should be demanded and recovered from Shri Rajesh Vasoya under the provisions of Section 28(4) of the Customs Act, 1962 along with appropriate interest under the provisions of Section 28AA of the Customs Act, 1962.**
- K. As to whether the goods imported by Shri Rajesh Vasoya vide past Bills of entry as mentioned in Aneecure C, Annexure E and Annexure G should be confiscated under Section 111 (d), 111 (l) and 111 (m) of the Customs Act, 1962.**
- L. As to whether Penalty under section 112(a), 112 (b), 114A and 114 AA of the Customs Act, 1962 should be imposed on Shri Rajesh Vasoya being the Benefial Owner of the goods imported vide past Bills of entry as mentioned in Annexure C, Annexure E and Annnexure G.**
- M. As to whether Penalty under section 114AA of the Customs Act, 1962 should be imposed on Shri Praveen Patidar.**
- N. As to whether Penalty under section 112(a) and 112(b) of the Customs Act, 1962 should be imposed on Shri Praveen Patidar.**

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O. As to whether seized cash of Rs.70,00,000/-(Rupees Seventy Lakhs only) that has been deposited in Indian Overseas Bank, New Marine lines, Mumbai should be held liable for confiscation and it should be appropriated against the demand of duty, interest and penalty.

A. Now I take up the first question as to whether the Importer/Mastermind has misdeclared the description of the goods inorder to avoid the prohibition/restrcitions imposed under the Insecticides Act 1968 and Customs Act, 1962.

A.1 As to whether goods declared under CTH 3901 30 00 were incorrectly classified, and merit reclassification under CTH 3808 99 90.

A.2 As to whether upon reclassification of the goods under CTH 38089990 statutorry provisions for Import of insecticides are applicable in this case.

17. I observe that shri Rajesh Vasoya alias Raju Vasoya was running a syndicate indulging in the smuggling of various insecticides from China into India through Nhava Sheva Port (INSAA1). The other persons involved in the syndicate are Rajesh Vasoya's cousin brother Suresh Vasoya, who handled all the financial aspects and Parveen Patidar, who used to buy insecticides, make formulations and few times handled financial aspects for Rajesh Vasoya.

17.1 I observe that for smuggling of various insecticides Shri Rajesh Vasoya formed various firms viz. M/s Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises in the name of other persons. Shri Rajesh Vasoya obtained the documents in the guise of opening bank account for loan purpose from a person Shri Ravibhai Maganbhai Tanti and used these documents for establishing the firm M/s Pooja Enterprises. He used the documents submitted by Shri Sandip Nanabhau Rajput who worked as office boy in his office and used these documents for establishing the firm M/s Satnam Enterprises.

17.2 I further observe that the firm M/s Gopal Exim and M/s Vaishnavi Finechem were established by Shri Praveen Patidar in the name of Shri Gopal Mali and Shri Vinod Patidar respectively. The firm M/s Gopal Exim was provided to Shri Rajesh Vasoya by Shri Praveen Patidar and the firm M/s Vaishanavi Finechem was used by Shri Praveen Patidar himself.

17.3 I observe that for the purpose of clearance of the goods through Nhava Sheva, Shri Rajesh Vasoya engaged one person, namely Shri Narayan Bahusaheb Gadekar, having a firm Samarth Logistics, who further used services of two Customs Brokers (CB's) viz. M/s Swift Clifford Agencies Pvt. Ltd. and M/s Bon Freight in Mumbai. These two CHAs filed Bills of Entry on behalf of these importers i.e. M/s Gopal Exim, M/s Satnam Enterprises, M/s Pooja Enterprises and M/s Vaishanvi Finechem. I further observe that the communication and documents related to import were received by Shri Narayan Bahusaheb Gadekar from the key persons associated with these firms i.e. primarily from Shri Rajesh Vasoya, Shri Suresh Vasoya and Shri Parveen Patidar. Shri Rajesh Vasoya used to be in regular touch with Shri Narayan Bahusaheb Gadekar for updates on clearance of the imported cargo.

17.4 I observe that after clearance of the imported goods, further directions and documents such as e-waybills etc., for the purpose of transportation of goods were provided to Shri Narayan Bahusaheb Gadekar by Shri Rajesh Vasoya or Shri Suresh Vasoya or sometimes by Shri Parvin Patidar. The goods imported by M/s Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises were delivered at Ekta Industrial Estate, Tempa Gali, Surat, Gujarat.

17.5 I observe that shri Rajesh Vasoya had imported primarily **Chlorantraniliprole and Emamectin Benzoate** along with other insecticides such as Abamectin, Nano Abamectin, Nano Chlorantraniliprole, Nano Emamectin Benzoate, Paclobutrazol, Dimethomorph, Dinotifuran, Gibberellic Acid, etc. **Shri Rajesh Vasoya had imported these goods by using the three firms namely M/s Gopal Exim, M/s Pooja Enterprises and M/s Satnam Enterprises, declaring it as**

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Vinyl Acetate Ethylene Copolymer but actually the goods were primarily two compounds, namely, Chlorantraniliprole and Emamectin Benzoate.

17.6 I observe that Shri Praveen Patidar had also imported insecticides by mode of misdeclaring the description and value in the import documents of M/s Vaishnavi Finechem. He imported 1000 kgs of nano KK vide Bill of Entry no. 2931818 dated 18.10.2022 out of which 899 kgs were found at the factory premises and were seized. Vide Bill of Lading No. GLW2022110218 dated 22.12.2022, he imported 2000 kgs of smuggled insecticides. The same was examined and the samples were tested by CIL, Faridabad, the result of which was positive for Chlorantraniliprole.

17.7 I observe that Shri Rajesh Vasoya stated that he has imported these insecticides illegally without having registration from Central Insecticide Board (CIB) to import. Further, he had also evaded duty by undervaluing and mis-declaring them.

17.8 I further observe that as per statements of various persons recorded under Section 108 of the Customs Act, 1962, and evidences gathered and their analysis, it is evident that in all past consignments imported through M/s Gopal Exim, the actual goods were insecticides. The same is supported by the digital evidence extracted from the digital devices of the connected persons. The key person Shri Rajesh Vasoya in his statement accepted that he has imported insecticides majorly *Chlorantraniliprole* and *Emamectin Benzoate* in all past consignments.

17.9 I observe that Shri Rajesh Vasoya was an active member of syndicate and evidences gathered reveal that he is actual mastermind behind this smuggling syndicate which is involved in the smuggling of insecticides by using fraudulent means and by way of mis-declaration in guise of Vinyl Acetate Polymer. Further, he played a major role in evasion of Customs Duty on a large scale as there was gross undervaluation of the goods being smuggled.

17.10 In view of the above I find that **Shri Rajesh Vasoya alias Raju Vasoya** was the **mastermind** of a syndicate engaged in the **smuggling of restricted insecticides** from China into India. Shri Rajesh Vasoya **deliberately misdeclared** the imported goods as “*Vinyl Acetate Ethylene Copolymer*” in the Bills of Entry, whereas the actual goods were **Chlorantraniliprole (Coragen/KK), Emamectin Benzoate (EMA)**, and other insecticides requiring **prior registration under the Insecticides Act, 1968**. By such **misdeclaration of description and value**, he fraudulently sought to **evade the statutory restrictions** imposed under the Insecticides Act and **circumvent the regulatory oversight** of the Central Insecticides Board. Further, he declared the value of the imported goods at **USD 2/kg instead of the actual transaction value of about USD 70/kg**, he **wilfully evaded applicable customs duty**.

17.11 I observe that investigation has brought out plethora of evidences establishing misdeclaration by the Importer/Mastermind to circumvent the applicable statutory provisions and enrich himself by evading the applicable Customs Duty.

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Annexure-1			
List of Relied Upon Documents (RUDs)			
Sr. No.	RUD No.	Description	Page Nos.
1	RUD-1	Examination panchnama dated 27.12.2022 for BE No. 3877153 dated 23.12.2022 of M/s Gopal Exim	1-12
2	RUD-2	Examination panchnama dated 03.01.2023 for BE No. 3927133 dated 27.12.2022 of M/s Gopal Exim	13-22
3	RUD-3	Examination panchnama dated 10.01.2023 for BE No. 3927390 dated 27.12.2022 of M/s Gopal Exim	23-33
4	RUD-4	Examination panchnama dated 16.01.2023 for BE No. 3928502 dated 27.12.2022 of M/s Gopal Exim	34-45
5	RUD-5	Examination panchnama dated 25.01.2023 for BL No. GLW2022120207 dated 28.12.2022 of M/s Gopal Exim	46-52
6	RUD-6	Examination panchnama dated 10.01.2023 for BE No. 3927359 dated 27.12.2022 of M/s Satnam Enterprises	53-62
7	RUD-7	Examination panchnama dated 16.01.2023 for BL No. GLW2022110218 dated 22.12.2022 of M/s Vaishnavi Finechem	63-69
8	RUD-8	Search panchnama dated 27.12.2022 at the residential premises of Raju Vasoya at Surat	70-71
9	RUD-9	Search panchnama dated 27.12.2022 at the residential premises of Suresh Vasoya at Surat	72-76
10	RUD-10	Search panchnama dated 27.12.2022 at the office premises of Raju Vasoya at Surat	77-79
11	RUD-11	Search panchnama dated 27.12.2022 at the Factory premises of Vasoya Industries at Surat	80-99
12	RUD-12	Search panchnama dated 27.12.2022 at the residential premises of Praveen Patidar at Ratlam	100-101
13	RUD-13	Search panchnama dated 27.12.2022 at the office premises of Vaishnavi Finechem at Ratlam	102-105
14	RUD-14	Search panchnama dated 27.12.2022 at the factory premises of Vaishnavi Finechem at Ratlam	106-108
15	RUD-15	Search panchnama dated 27.12.2022 at the residential premises of Narayan Gadekar at Navi Mumbai	109-111
16	RUD-16	Public Notice vide F. No. 04-01/2022-CIR-I dated 17.02.2022 issued by CIB & RC	112-113
17	RUD-17	Seizure Memo dated 27.12.2022 for seizure of Indian Currency of Rs. 70,00,000/-	114-116
18	RUD-18	Seizure Memo dated 28.12.2022	117-119
19	RUD-19	Supurdnama dated 27.12.2022 for goods found at Vasoya Industries at Surat	120
20	RUD-20	Supurdnama dated 27.12.2022 for goods found at Vaishnavi Finechem at Ratlam	121-122
21	RUD-21	Statement of Shri Rajesh Vasoya dated 27.12.2022	123-132
22	RUD-22	Statement of Shri Rajesh Vasoya dated 28.12.2022	133-136
23	RUD-23	Statement of Shri Rajesh Vasoya dated 01.01.2023	137-221
24	RUD-24	Statement of Shri Rajesh Vasoya dated 04.01.2023	222-336
25	RUD-25	Statement of Shri Rajesh Vasoya dated 31.08.2023	337-352
26	RUD-26	Statement of Shri Suresh Vasoya dated 28.12.2022	353-357
27	RUD-27	Statement of Shri Suresh Vasoya dated 01.01.2023	358-398
28	RUD-28	Statement of Shri Praveen Patidar dated 27.12.2022	399-411
29	RUD-29	Statement of Shri Praveen Patidar dated 28.12.2022	412-416
30	RUD-30	Statement of Shri Praveen Patidar dated 01.01.2023	417-483
31	RUD-31	Statement of Shri Narayan Gadekar dated 27.12.2022	484-488
32	RUD-32	Statement of Shri Mathur Shamjibhai Vasoya dated 11.04.2023	489-511
33	RUD-33	Statement of Shri Suresh Savjibhai Gami dated 12.04.2023	512-515
34	RUD-34	Statement of Shri Vinod Patidar dated 11.10.2023	516-519
35	RUD-35	Statement of Shri Gopal Mali dated 11.10.2023	520-523
36	RUD-36	Statement of Shri Sandip Nanabhau Rajput dated 10.10.2023	524-527
37	RUD-37	Statement of Shri Ravibhai Maganbhai Tanti dated 10.10.2023	528-531
38	RUD-38	Arrest Memo dated 28.12.2022 of Shri Rajesh Vasoya	532-533
39	RUD-39	Arrest Memo dated 28.12.2022 of Shri Suresh Vasoya	534-535
40	RUD-40	Arrest Memo dated 28.12.2022 of Shri Praveen Patidar	536-537
41	RUD-41	CIL Faridabad Test Report dated 11.01.2023	538
42	RUD-42	CIL Faridabad Test Report dated 15.02.2023	539
43	RUD-43	CIL Faridabad Test Report dated 11.05.2023	540-543

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Annexure-1			
List of Relied Upon Documents (RUDs)			
Sr. No.	RUD No.	Description	Page Nos.
44	RUD-44	CIL Faridabad Test Report dated 23.02.2023	544
45	RUD-45	CRCL, NCH, Mumbai letter dated 12.06.2023 enclosing test report	545-547
46	RUD-46	CRCL, NCH, Mumbai Test Report dated 05.06.2023	548
47	RUD-47	CRCL, NCH, Mumbai Test Report dated 18.05.2023	549
48	RUD-48	CRCL, NCH, Mumbai Test Report dated 18.05.2023	550
49	RUD-49	Seizure Memo dated 29.12.2022 for BE No. 3877153 dated 23.12.2022 of M/s Gopal Exim	551-552
50	RUD-50	Seizure Memo dated 24.01.2023 for BE No.3927133 dated 27.12.2022 of M/s Gopal Exim	553-554
51	RUD-51	Seizure Memo dated 24.01.2023 for BE No.3927390 dated 27.12.2022 of M/s Gopal Exim	555-556
52	RUD-52	Seizure Memo dated 24.01.2023 for BE No.3928502 dated 27.12.2022 of M/s Gopal Exim	557-558
53	RUD-53	Seizure Memo dated 03.03.2023 for BL No.GLW2022120207 dated 28.12.2022 of M/s Gopal Exim	559-560
54	RUD-54	Seizure Memo dated 24.01.2023 for BE No.3927359 dated 27.12.2022 of M/s Satnam Enterprises	561-562
55	RUD-55	Seizure Memo dated 25.09.2023 for goods found at factory premises of M/s Vasoya Industries	563-564
56	RUD-56	Seizure Memo dated 26.06.2023 for goods of BE No. 2931818 dated 18.10.2022 found at factory premises of M/s Vaishnavi Finechem	565-566
57	RUD-57	Certificate dated 21.04.2023 issued by Hon'ble Metropolitan Magistrate 65th Court, Andheri (East), Mumbai	567-571
58	RUD-58	Deposit Receipt No. 2019/NDRW 0785133 dated 10.05.2023	572-574
59	RUD-59	Source of Import and list of Indigenous Manufactures of Insecticides	575-695
60	RUD-60		

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17.12 I observe that Shri Rajesh Vasoya along with Shri Praveen Patidar Imported restricted insecticides by way of mis declaring them as VINYL ACETATE ETHYLENE COPOLYMER under CTH 39013000 in the Bills of entry as mentioned in following table:-

Sr. No.	Bill of Entry/ Bill of Lading No., & Date	Declared description of goods	Qty (Kgs)	Panchnama date
	M/s Gopal Exim (IEC No. DORPM2339C)			
1.	3877153 dated 23.12.2022	Vinyl Acetate Ethylene Copolymer	7000	27.12.2022
2.	3927133 dated 27.12.2022	Vinyl Acetate Ethylene Copolymer	5000	03.01.2023
3.	3927390 dated 27.12.2022	Vinyl Acetate Ethylene Copolymer	7000	10.01.2023
4.	3928502 dated 27.12.2022	Vinyl Acetate Ethylene Copolymer	6000	16.01.2023
5.	GLW2022120207 Dated 28.12.2022	Vinyl Acetate Ethylene Copolymer	5000	25.01.2023
	M/s Satnam Enterprises (IEC No. AUFPR0727G)			
6.	3927359 dated 27.12.2022	Vinyl Acetate Ethylene Copolymer	3000	10.01.2023
	M/s Vaishnavi Fine Chem (IEC No. BEVPP7148Q)			
7.	GLW2022110218 dated 22.12.2022	Vinyl Acetate Ethylene Copolymer	2000	16.01.2023

17.13 I observe that Importer has classified the goods under Chapters 39 which deals with plastics and articles thereof: -

CHAPTER 39, Plastics and articles thereof

3903	Polymers of styrene, in primary forms
3903 11 00	- Polystyrene :
3903 19	-- Expansible
3903 19 10	-- Other :
3903 19 90	--- Moulding Powder
3903 20 00	--- Other
3903 30 00	- Styrene-acrylonitrile (SAN) copolymers
	- Acrylonitrile-butadine-styrene (ABS) copolymers
	- Other :
3903 90 10	--- Copolymers, solely of styrene with allyl alcohol, of any acetyl value of 175 or more
3903 90 20	--- Brominated polystyrene, containing by weight 58% or more but not more than 71% of bromine, in one of the forms mentioned in Note 6(b) to this Chapter
3903 90 90	--- Other

17.14 I observe that testing was done of the good imported vide live Bills of entry as mentioned in Table above and goods found from the premises of M/s Vasoya Industries. The test results are as follows:-

Sr. No.	Bill of Entry/ BL No., & Date	Goods Description	Sample Type	CIL Test Result
	M/s Gopal Exim			
1.	3877153 dated 23.12.2022	Vinyl Acetate Ethylene Copolymer	A1	Chlorantraniliprole (78.37%)
			B1	Chlorantraniliprole (50.11%)
2.	3927133 dated 27.12.2022	Vinyl Acetate Ethylene Copolymer	A1	Emamectin Benzoate (77.84%)
3.	3927390 dated 27.12.2022		X1	Chlorantraniliprole (67.92%)
			Y1	Chlorantraniliprole (98.30%)

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		Vinyl Acetate Ethylene Copolymer	Z1	Chlorantraniliprole (53.77%)
4.	3928502 dated 27.12.2022	Vinyl Acetate Ethylene Copolymer	D1	Chlorantraniliprole (95.30%)
			E1	Chlorantraniliprole (96.80%)
5.	GLW2022120207 Dated 28.12.2022	Vinyl Acetate Ethylene Copolymer	G1	Chlorantraniliprole (55.25%)
			H1	Chlorantraniliprole (55.11%)
	M/s Satnam Enterprises			
6.	3927359 dated 27.12.2022	Vinyl Acetate Ethylene Copolymer	P1	CIL gave negative report for presence of Emamectin Benzoate & Chlorantraniliprole. CRCL reported it as other than Vinyl Acetate Ethylene Copolymer.
			Q1	CIL gave negative report for presence of Emamectin Benzoate & Chlorantraniliprole. CRCL reported it as other than Vinyl Acetate Ethylene Copolymer.
			R1	Diflubenzuron (13%)
	M/s Vaishnavi Finechem			
7.	2022110218 dated 22.12.2022	Vinyl Acetate Ethylene Copolymer	F1	Chlorantraniliprole (98.40%)

TEST RESULT OF GOODS SEIZED FROM THE FACTORY PREMISES OF M/s VASOYA INDUSTRIES: -

Sr. No.	Name of Intermediate found at Factory	Type of Sample marked as	Qty (Kgs)	CIL Test Result	CRCL Report
1.	2,2 -Di Nitro Di Benzyl (DNDB)	A1, A2, A3 and A4	10485	Negative for Emamectin Benzoate & Chlorantraniliprole	Composed of 2,2-Di Nitro Dibenzyl
2.	Imino Di Benzyl (IDB) (Manufactured in Factory)	B1, B2, B3 and B4	3757	Negative for Emamectin Benzoate & Chlorantraniliprole	Composed of Imino Dibenzyl
3.	Imino Di Benzyl (IDB) (Purchased from M/s Almon Industries – Country of Origin China)	C1, C2, C3 and C4	3247	Negative for Emamectin Benzoate & Chlorantraniliprole	Composed of Imino Dibenzyl
4.	Imino Di Benzyl (IDB) (Purchased from M/s Panchsheel Organics Limited – Brand Aether)	D1, D2, D3 and D4	628	Buprofezin- 0.05 %	NA
5.	Imino Stilbene Carbonyl Chloride (ISBCC)	E1, E2, E3 and E4	1200	Buprofezin- 37.8 %	NA
6.	10-Methoxyimino Stilbene	F1, F2, F3 and F4	686	Buprofezin- 84.5 % & Chlorantraniliprole- 0.1%	NA

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17.15 In view of the above test report I find that the goods imported under the Bills of Entry as mentioned in Table above and those seized from the premises of M/s Vasoya Industries were found to be **insecticides** containing active ingredients regulated under the **Insecticides Act, 1968**. The products imported falls under the definition of Insecticide as per sub clause (i) & (ii) of clause (e) of Section 3 of the Insecticides Act, 1968, the same is reproduced below:-

3. Definitions - In this Act, unless the context otherwise requires,—

- (e) “insecticide” means— (i) **any substance specified in the Schedule**; or
- (ii) *such other substances (including fungicides and weedicides) as the Central Government may, after consultation with the Board, by notification in the Official Gazette, include in the Schedule from time to time;*

From the above it is evident that the goods listed in the schedule marked as list of insecticides falls under the category of Insecticides. T The list of insecticides is provided under the Schedule to the Insecticides, Act 1968 as amended from time to time. The various insecticides imported through various firms in the instant case are listed under **Table-11** below along with their serial number of the Schedule to the Insecticides Act, 1968.

Table-11			
Sr. No.	Common Name of Insecticide	Sr. No. of the Schedule to the Insecticides Act, 1968	Common name
1.	Chlorantraniliprole	764	Corogen/KK/ Nano KK/ Nano Corogen
2.	Emamectin Benzoate	604	Ema/EMA/Nano Ema
3.	Abamectin	526	Aba/ Nano Aba
4.	Paclobutrazol	544	-
5.	Dimethomorph	462	-
6.	Dinotefuran	713	Diflec
7.	Gibberellic acid	236	GA2 etc.
8.	Quizalofop-P-Ethyl	841	QE
9.	Pyraclostrobin	659	-
10.	6-Benzyladenine (6BA), also called 6-benzylaminopurine	759	6BA

- i. **Chlorantraniliprole** is an Insecticide that is covered under the Sr. No. 764 of the Schedule to the Insecticides Act, 1968. Chlorantraniliprole, also known as Rynaxypyr is an insecticide of the ryanoid classes. In common parlance it is also know by name Corogen/KK etc. It was developed world-wide by DuPont and belongs to a class of selective insecticides featuring a novel mode of action to control a range of pests belonging to the order Lepidoptera (moth) and some other Coleoptera (beetle), Diptera (fly), and Isoptera (termite) species.
- ii. **Emamectin Benzoate** is an Insecticide that is covered under the Sr. No. 604 of the Schedule to the Insecticides Act, 1968. It is a modern insecticide of the Avermectin group and it is multipurpose soluble granular insecticide, effective by its contact and stomach poison action. In common parlance it is also know by name Ema/Nano Ema etc.
- iii. **Abamectin** is an Insecticide that is covered under the Sr. No. 526 of the Schedule to the Insecticides Act, 1968. It is also a modern insecticide of the Avermectin group and used by the agricultural community to control insects and mites on a large range of crops such as: citrus, pears, alfalfa, nut trees, cotton, vegetables, and ornamental. In common parlance it is also know by name Aba/nano Aba etc.
- iv. **Paclobutrazol** is an Insecticide that is covered under the Sr. No. 544 of the Schedule to the Insecticides Act, 1968. It is used as a plant growth retardant and triazole fungicide.

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It is a known antagonist of the plant hormone gibberellin, acting by inhibiting gibberellin biosynthesis.

- v. ***Dimethomorph*** is an Insecticide that is covered under the Sr. No. 462 of the Schedule to the Insecticides Act, 1968. It is a fungicide that is used for treating mildew and root rot caused by various factors.
- vi. ***Dinotefuran*** is an Insecticide that is covered under the Sr. No. 713 of the Schedule to the Insecticides Act, 1968. It is a broad-spectrum insecticide, which is for food uses in/on leafy vegetables.
- vii. ***Gibberellic acid*** is an Insecticide that is covered under the Sr. No. 236 of the Schedule to the Insecticides Act, 1968. It acts as a plant growth regulator that acts by stimulating rapid stem and root growth, induces mitotic division in the leaves of some plants and increase seed germination rate. Based on the bonds in chemical structure, the Gibberellic acid are of various types such as GA2, GA3, GA4, GA7 etc. where hydrocarbon elements various.
- viii. ***Quizalofop-P-Ethyl*** is an Insecticide that is covered under the Sr. No. 841 of the Schedule to the Insecticides Act, 1968. It is a widely used phenoxy herbicide used to control annual and perennial grass weeds in potatoes, soybeans, sugar beets, peanuts, vegetables, cotton and flax, as well as other crops. In common parlance it is also known by name QE/QpE etc.
- ix. ***Pyraclostrobin*** is an Insecticide that is covered under the Sr. No. 659 of the Schedule to the Insecticides Act, 1968. It is a broad-spectrum foliar fungicide belonging to the strobilurin chemical class. It acts by inhibition of mitochondrial respiration. This leads to a reduction of the available ATP quantity in the fungal cell.
- x. ***6-Benzyladenine (6BA)***, also called *6-benzylaminopurine* is an Insecticide that is covered under the Sr. No. 759 of the Schedule to the Insecticides Act, 1968. It is a synthetic cytokinin that elicits plant growth and development responses, setting blossoms and stimulating fruit richness by stimulating cell division. In common parlance it is also known by name 6BA/BA/BAP/BP etc.
- xi. Further, the Nano variants of Insecticides such as Chlorantraniliprole, Emamectin Benzoate, Abamectin etc. consists of nano particles of the active ingredients. The behaviour of many materials at nano scale changes. The synthesis of these Insecticides at nano level improves their absorption in crops and their effectiveness. However, under the Insecticides Act, 1968, these Nano variants are not specifically covered.

17.16 It clearly establishes that the importer misdeclared the description and other relevant details in the Bills of entry in clear and intended violation of provisions of section 46(4) of the Customs Act, 1962. The following discussions and evidences further establish the charge of misdeclaration.

Discussions on different evidences are as follows:-

ORAL EVIDENCE REGARDING MISDECLARATION

17.17 I observe that statement of Shri Rajesh Vasoya alias Raju Vasoya, Director of Vasoya Industries, was recorded on 27.12.2022, 28.12.2022, 01.01.2023, 04.01.2023 & 31.08.2023 under Section 108 of the Customs Act, 1962 wherein he admitted misdeclaration of the imported goods.

17.18 Shri Rajesh Vasoya, in his statement dated 27.12.2022, stated, *inter-alia*, as under:

- a. *The goods imported by the three IECs namely M/s Gopal Exim (IEC No-DORPM2339C), M/s Pooja Enterprise (IEC No.- APEPT9896C), M/s Satnam Enterprise (IEC No.- AUFPR0727G) till now, declared as Vinyl Acetate Ethylene Copolymer, were actually two compounds namely Chlorantraniliprole (also known as 'Coragen' or 'KK') and Emamectin Benzoate. He further stated that he had imported more than 300 Metric Tonnes (MT) of these insecticides primarily, Chlorantraniliprole and Emamectin Benzoate, in the past 3-4 years from Nhava*

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Sheva Port, Mumbai. For these imports he had used three IECs and misdeclared the goods as Vinyl Acetate Ethylene Copolymer.

- b. *One consignment of 7000 kgs of Chlorantraniliprole (also known as 'Coragen' or 'KK') imported in the name of M/s Gopal Exim and declared as Vinyl Acetate Ethylene Copolymer for which bill of entry had been filed, was lying at Nhava Sheva Port, Mumbai for clearance. Another two consignments of 6000 kgs & 7000 kgs (also known as 'Coragen' or 'KK') in the name of Gopal Exim declared as Vinyl Acetate Copolymer in the Bill of Lading were in the pipe-line and would be arriving in India in next two weeks at that time.*
- c. *These two compounds viz. Chlorantraniliprole and Emamectin Benzoate require registration with Central Insecticide Board to be imported and are very expensive. On being asked about the declared unit price of the imported goods in Bills of Entry, he stated that the goods were mis-declared as Vinyl Acetate Copolymer and the unit price of Vinyl Acetate Copolymer is declared as USD 2/kg in the Bills of Entry. However, the goods are actually Chlorantraniliprole and Emamectin Benzoate which cost around USD 70/kg CIF.*
- d. *He has imported insecticides illegally without having a licence to import and had also evaded duty by undervaluing and mis-declaring them. On being asked, he further stated that he started importing Chlorantraniliprole and Emamectin Benzoate by mis-declaring them as Vinyl Acetate Ethylene Copolymer in the year 2018.*
- e. *On being asked about the overseas suppliers of the products, he stated that he used to contact a person named Ms. Tracy in China, who's details are available on his phone and he voluntarily gave a print out of screen shots of some chats with Ms. Tracy where he had discussed about the supply of 'Coragen (KK)' and 'Emamectin (EMA)' from China and she had generated B/L's for the IEC details provided by him. He further submitted screen shots of few photos from his phone where the suppliers had shared the photos of the goods being loaded and ema or kk mentioned beneath photos to tell what goods were being shipped. He further informed that ema stands for Emamectin Benzoate and kk stands for Coragen or Chlorantraniliprole.*
- f. *On being asked regarding the person who prepares the invoice, packing list and other import documents for clearance, he stated that he used to send Bill of Lading, Invoice, Packing list, etc to a person named Shri Narayan Gadekar on his email id (aadhar card: 579971446233, email id: samarthimport14@yahoo.com) from his email ids i.e., rajusvasoya@yahoo.co.in and raju@vasoyaindustries.com. Shri Narayan Gadekar used to pursue with the CHA to get the Bill of Entry filed after sending documents to them.*
- g. *On being asked as to how the differential payment of the imported goods was made to the overseas supplier, he stated that they used hawala channels to send differential payment for the actual value of insecticides that are imported. On being asked about the import in the B/E 3877153 dated 23.12.2022, he stated that the good actually imported in the said B/E 3877153 dated 23.12.2022 is 'Coragen' which was also known as Chlorantraniliprole or KK. He further informed that he had purchased the same at rate of around \$ 70/kg from illegal market in China. The cost of live consignment of 7000 kgs of Coragen or Chlorantraniliprole which are pending for clearance at Nhava Sheva Port was approx. Rs. 3.92 Cr. (7000 Kgs x \$70/kg x 80 Rs./\$).*
- h. *On being asked regarding the sale of the imported insecticides (Chlorantraniliprole and Emamectin benzoate) domestically, he informed that he has multiple companies, and he routed the goods through them before it is finally sold to end customers.*

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- i. *On being asked, he stated that his cousin brother Shri Suresh Vasoya is involved in this import business and, after his illness, Shri Suresh Vasoya started handling sale of the said imported insecticides and that he is also aware of all his business activities. He further stated that Shri Suresh Vasoya also collects cash on his behalf in exchange of local sale of the imported insecticides.*

17.19 In view of the above, I find that **Shri Rajesh Vasoya**, has **wilfully misdeclared** the imported goods as “*Vinyl Acetate Ethylene Copolymer*” while actually importing **restricted insecticides**, namely **Chlorantraniliprole (Coragen/KK)** and **Emamectin Benzoate (EMA)**, through the IECs of **M/s Gopal Exim, M/s Pooja Enterprise and M/s Satnam Enterprise**, which were operated and controlled by him. Shri Rajesh Vasoya has unequivocally admitted that since 2018, he has been importing insecticides illegally without obtaining mandatory registration from the **Central Insecticides Board** as required under the **Insecticides Act, 1968** and he has **intentionally undervalued** the goods by declaring a unit price of **USD 2/kg** instead of the actual value of about **USD 70/kg CIF**.

17.20 Shri Rajesh Vasoya, in his statement dated 28.12.2022, stated, *inter-alia*, as under:

- a. *One consignment of Chlorantraniliprole (Coragen) of 7000 kg imported by him in the name of M/s Gopal Exim, Ratlam is lying for clearance at Nhava Sheva Port. Apart from this consignment, 3 more consignments, 7000 kg of Coragen, 6000 kg of Coragen, 5000 kg of Emamectin Benzoate were due for arrival at Nhava Sheva Port, Mumbai from China. In all the three cases, Bills of Lading have been filed and copy of the same has been received on his email id- rajusvasoya@yahoo.co.in from overseas supplier Ms. Tracy. In the above mentioned 4 consignments, including 1 live consignment pending at Nhava Shea Port for clearance, goods have been declared as Vinyl Acetate Copolymer instead of actual goods i.e. Chlorantraniliprole (Coragen) or Emamectin Benzoate. On being asked, he stated that he had purchased Chlorantraniliprole (Coragen) at the rate of around \$ 70 / kg from illegal market in China. The cost of live consignment of 7000 kgs of Coragen or Chlorantraniliprole which are pending for clearing at Nhava Sheva Port is approx. Rs. 3.92 Cr. (7000 x 70 x 80). The approx. market value of the said consignment in Indian Market is approx. Rs. 4,76,00,000/-.*
- b. *On being further asked to explain the payment terms with overseas supplier, he stated that he is required to make an advance payment of 20 % after placing order with the overseas supplier. For payment of remaining 80%, he gets credit time of 90 days. In case of above mentioned 4 consignments, he has already made payment of approx. Rs. 2.6 Cr. out of total due payment of approx. Rs. 13 Cr. All the payments were made by him in cash through hawala channels. The contact details were sent to him by Ms. Tracy and he used to make the due payment to a particular person in cash in Surat.*
- c. *On being asked about the payment terms with his local customers to whom he sells Chlorantraniliprole (Coragen) or Emamectin Benzoate, he said that he generally gets payment after delivery of the goods to the concerned buyer. All the payments were received by him through Angadia in cash. Payments were received either by him or on his instructions by Suresh Vasoya. Sometimes, on his instructions payments were also made through Angadia to the local person of the overseas supplier against payment due to them.*
- d. *On being asked about the recovery of Rs. 70 lakhs in cash denominations which was recovered from the search of the residential premises of Shri Suresh Vasoya, he said that the said cash amount belonged to him and was collected by Shri Suresh Vasoya from one angadia on 26.12.2022 as per his instructions. The said cash was received against the sale of insecticides viz. Chlorantraniliprole (Coragen) or Emamectin Benzoate which were imported by him.*

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- e. *On being asked about delivery pattern of imported Chlorantraniliprole (Coragen) or Emamectin Benzoate to local customers, he said that after Customs clearance of the subject consignment, it is loaded on Truck/Tempo and brought to Surat. Thereafter, he dispatches the orders to his customers by using local transport which are generally booked by him. Sometimes, customers also send their trucks/tempo for pick-up of their order.*
- f. *On being asked to explain his relationship with Praveen Patidar, he said that he had met him during his visit to China in the year 2013 and, thereafter, they became friends. Praveen Patidar was a resident of Ratlam. In around 2015, he suggested Praveen Patidar that they should import Pesticides from China.*
- g. *On being asked, he said that IEC of Gopal Exim was arranged for him through Praveen Patidar. Further, on being asked about his business dealings with Praveen Patidar, he said that Praveen Patidar purchases Chlorantraniliprole (Coragen) or Emamectin Benzoate as per his requirements. As per his knowledge, recently, Praveen Patidar has imported one consignment of insecticide directly by himself.*
- h. *On being further asked, he said that he has imported insecticides illegally without having licence to import and, thus, has also evaded due duty in Crores by undervaluing and mis-declaring it. On being asked, he further stated that he has been importing Chlorantraniliprole and Emamectin Benzoate by mis-declaring them as Vinyl Acetate Copolymer. Shri Rajesh Vasoya tendered following mobile phones voluntarily for further investigation*

Sr. No.	Make	Model	IMEI No.	Contact No.
01	Apple	iphone 13 Pro	352725355286598 352725355389848	9898083583
02	Apple	iphone 11	352924111302597 352924111253618	9427139644

17.21 In view of the above I find that **Shri Rajesh Vasoya** has deliberately **misdeclared the imported insecticides**, namely **Chlorantraniliprole** and **Emamectin Benzoate**, as “Vinyl Acetate Copolymer” in multiple consignments imported through **M/s Gopal Exim**. He admitted to purchasing these goods from China at around **USD 70/kg** while declaring them at **USD 2/kg**, thereby **undervaluing the imports and evading the applicable customs duty**. He further admitted to making **payments through hawala channels** and receiving **sale proceeds in cash through Angadia**.

17.22 Shri Rajesh Vasoya, in his statement dated 01.01.2023, stated, inter-alia, as under:

- a. *On being asked when he started importing insecticides by mis-declaring as Vinyl Acetate Ethylene Copolymer, he stated that he opened three IECs i.e. Satnam Enterprises, Pooja Enterprises and Gopal Exim in the name of some other persons, however, he was the one handling all the aspects of business pertaining to the said three IECs. He further stated that he was the beneficial owner of all the goods being imported under the name of all these IECs.*
- b. *On being asked, he stated that the payment to the foreign suppliers in all the consignments till date was done through hawala and the sale proceeds from the supply of insecticides to the local buyers was received through Angadia only.*
- c. *For sending the amount to foreign suppliers through hawala, he used to take account no. from the foreign suppliers and shared the same with the hawala operator. The cash amount was then sent to the hawala operator who would further transfer the said cash amount to the account number of the foreign supplier. After transferring the amount, he would share the receipt of having sent the money. That receipt was shared with the foreign suppliers for confirmation at their end.*

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- d. *On being asked about his foreign suppliers, he stated that, some of his major suppliers were Tracy, Claire, Saturn and Candy. He further stated that he had imported Paclobutrazol, KK aka Coragen, Nano KK, Nano Ema, Nano Aba, Ema and Aba from these foreign suppliers. Further, he stated that KK stands for Coragen or Chlorantrilinipole & Ema stand for Emamectin Benzoate.*
- e. *On being asked when he started using the description as Vinyl Acetate Ethylene Copolymer for the insecticides imported, he stated that, since 2020, most of the times, he has imported KK and Emamectin by misdeclaring it as Vinyl Acetate Ethylene copolymer and only a few times other insecticides were imported.*
- f. *On being asked how much quantity of insecticides has he imported over the years, he stated that he does not recollect exactly but he estimated that he had been importing around 150 Metric Tonne of different insecticides per year. The total value of the imports per year is around Rs. 100 Cr. The approximate value of the imports till date is around Rs. 300-400 Cr.*
- g. *On being asked whether he would directly sell the imported insecticides or process it further to sell the same, he stated that the imports done by him were sometimes sold directly in the local market to the local buyers and sometimes he would further make a formulation by mixing it with some other products and then that formulation would be sold in the market. Several names were given to these formulations. In the case of formulation of Paclobutrazol, he had one vendor (Sydney formulation, Ankleshwar) who used to do the formulation work for him and he used to call it as jobwork.*
- h. *On being shown some parts of his Wechat & Whatsapp chats with Tracy & Claire (Annexure-A to this statement), wherein modalities about making payments to Chinese suppliers is being discussed, he stated that Tracy was an employee of his Chinese supplier, M/s Shanghai Mingdou Chemical Co. Ltd, who provided him the RMB account number in China to transfer the money. He shared the same account no. with hawala operator who further transferred the money to that RMB account. After that, the receipt was shared with him and the same was forwarded to Tracy. The same procedure of money transfer was followed with another Chinese supplier i.e. Shanghai Agroriver Chemical Co. Ltd in which "Claire" is an employee.*
- i. *On being shown some parts of his conversations from Wechat app with Claire discussing about marking/making distinctions on the bags containing KK, nano KK, Ema etc. dated 16.12.2020 (Annexure-B to this statement) and with Tracy dated 14.10.2020 (Annexure-C to this statement), he stated that he was discussing the identification marks that would help in distinguishing the different insecticides in case more than one variety was smuggled. Also, he had instructed the foreign supplier to keep same batch numbers so that Customs do not doubt the misdeclaration as similar description was given for entire consignment. For that purpose, he used to tell the suppliers that they should clearly put marking on the bags like stars or numerical 1, 2, 3, etc so that he can differentiate between different items.*
- j. *On being shown one part of his conversation on Wechat app with Claire, regarding Bill of Lading (BL), copy of the Shipping Bill (SB) filed in China dated 17.03.2021 (Annexure-D to this statement), wherein he asked foreign supplier Tracy to change the BL copy, he stated that the CTH mentioned on BL was something else and he wanted to mention 3901 on BL. Every time, the foreign supplier sent the goods to him, the BL was sent to him to check and confirm whether the contents of the BL were as per his requirement or not.*
- k. *On being shown his WhatsApp chat with Claire starting from 26.01.2021 (Annexure-E to this statement), regarding purchase order of Paclobutrazol, Ema, Nano Ema, KK etc. he stated that all the purchase orders were placed through WhatsApp/Wechat only. After all the negotiations, they used to finalize the order*

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on WhatsApp/Wechat only. Further, all the money transactions were done through hawala in the bank account provided by the foreign suppliers.

- l. On being shown WhatsApp chat between him and Suresh Vasoya dated 17.01.2021 (Annexure-F to this statement), he stated that it was related to delivery of the smuggled goods to the local buyers and payments received from them through Angadia. Suresh used to generate e-waybills and looked after the finance section of his firm i.e., Vasoya Industries. He also handled the delivery of the smuggled goods to the local market.
- m. On being shown the WhatsApp chat dated 18.10.2021 between him and Claire (Annexure-G to this statement), he stated that he had transferred USD 10,000 to a bank account of Dubai through Hawala. Many a time, he used to rotate the money between many countries before sending it to the original supplier.
- n. On being shown some part of his conversation with Claire from Wechat App dated 16.09.2022 (Annexure-H to this statement), wherein a draft BL was sent to him, he stated that every time draft BL was sent to him, he used to confirm its contents by checking whether the goods description mentioned in BL is Vinyl Acetate Ethylene Copolymer. He always cautioned his foreign suppliers that they should never mention the correct name of the items being smuggled on the goods or on any other documents.
- o. After getting substantial orders from the local buyers, he used to place order to foreign suppliers with some extra quantity. After customs clearance of the imported smuggled goods, a vehicle was arranged and the goods were delivered at his godown at Ekta Industrial Estate, which is nearby his factory premises of Vasoya Industries in Surat.
- p. On being asked as to how he used to sell/divert the imported insecticides in the local market, he stated that one of the directors of Vasoya Industries, Shri Suresh Gami used to arrange the further delivery of goods. He used to inform Suresh Gami the location where the goods were required to be sent. In case of big orders from registered firms, he used to raise invoices in which goods description were mentioned as Vinyl Acetate Ethylene Copolymer or any other item, though the actual goods which were sent, were smuggled insecticides. Since the insecticides are very expensive, the payment was received in cash through Angandiya network only. The above process was followed so that mis-declaration which was being done in the name of insecticides can be justified on papers to avoid any problems from Customs/GST authorities.
- q. In case of small orders from unregistered firms, no invoices/receipts were issued. After the delivery of goods i.e. insecticides, the buyer used to confirm the same. An advance payment of around 20-30% was taken by him for the delivery of the goods. After 15-20 days of delivery of the goods, the remaining payment was transferred to him through Angadia.

17.23 In view of the above statement I find that **Shri Rajesh Vasoya** has **wilfully and deliberately misdeclared** the imported goods as “Vinyl Acetate Ethylene Copolymer” while actually importing restricted insecticides such as **Chlorantraniliprole and Emamectin Benzoate**. He admitted that since 2020, he instructed his foreign suppliers to mention the false description in the **Bills of Lading and other import documents** to conceal the true nature of the goods and evade scrutiny by Customs authorities. The statement corroborates with the **WeChat and WhatsApp communications** that he has **verified and approved the incorrect descriptions** before shipment and specifically cautioned suppliers not to reveal the actual name of the insecticides.

17.24 Shri Rajesh Vasoya, in his statement dated 04.01.2023, stated, inter-alia, as under:

- a. *He has been involved in smuggling insecticides namely ‘Chlorantraniliprole’, ‘Emamectin Benzoate’, ‘Nano Emamectin Benzoate’, ‘abamectin’ and ‘nano abamectin’ by mis-declaring the same as Vinyl Acetate Ethylene Copolymer. He*

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used to purchase these insecticides at their current market price in China which varied from USD 60/Kg to upto USD 110/kg depending on their availability. For getting these goods cleared, he used to mis-declare the description as well as value by declaring the same at USD 2/Kg.

- b. As per his knowledge, import of 'Chlorantraniliprole' and 'Emamectin Benzoate' requires Certificate from Central Insecticides Board and the value of the insecticides is very high with import value of around INR 20000/Kg and other insecticides are also very expensive. He does not have any Certificate issued by Central Insecticides Board for the import of the above-mentioned insecticides. He used to import these insecticides by mis-declaration and used to sell the same to the local buyers. The mis-declared invoice value (around \$ 2/kg) is sent to the supplier through banking channel while the remaining amount is sent to foreign supplier through non-banking channel (Hawala).*
- c. On being asked, he further stated that in their chats they do not use the full name of the insecticides and refer them with their short forms for convenience like ema for 'Emamectin Benzoate', kk for 'Chlorantraniliprole/coragen', nano ema for 'Nano Emamectin Benzoate', aba for 'abamectin' and nano aba for 'nano abamectin' etc.*
- d. On being shown his 'WeChat' data which was retrieved from his phone, he stated that before issuance of final Bill of Lading, the same was shared by foreign suppliers with him for correction/approval. He used to confirm which description is to be given on Bill of Lading in place of the insecticides. After his approval/confirmation, foreign suppliers used to issue the Bill of Lading.*
- e. On being shown his 'WeChat' conversation with foreign supplier Tracy Meng dated 24.08.2021 (Annexure-A to this statement), which was recovered from the forensic examination of his mobile handset, regarding Bill of Lading (BL) for the consignment of 3MT Nano KK, he confirmed that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the same Bill of Lading, which pertains to the Bill of Entry no. 5458417 dated 16.09.2021. The said Bill of Entry was filed in the name of M/s Gopal Exim (IEC- DORPM2339C), whereas the beneficiary owner of the consignment was him. Further, he stated that in this Bill of Lading (BL), the description of imported goods has been mentioned by the foreign supplier, on his direction, in the BL as 'Vinyl Acetate Ethylene Copolymer' whereas the actual goods imported were Nano KK/Coragen.*
- f. On being shown his 'WeChat' conversation with foreign supplier Tracy Meng dated 27.08.2021(Annexure-B to this statement), which was recovered from the forensic examination of his mobile handset, regarding Bill of Lading (BL) for the consignment of 2MT Nano Aba, he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the same Bill of Lading which pertains to the Bill of Entry no. 5981301 dated 25.10.2021. The said Bill of Entry was filed in the name of M/s Gopal Exim (IEC- DORPM2339C), whereas the beneficiary owner of the consignment was him. Further, he stated that Nano Aba in the said chat is nothing but nano Abamectin Benzoate, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the Bill of Lading as 'Vinyl Acetate Ethylene Copolymer' whereas, the actual goods imported were nano Abamectin Benzoate.*
- g. On being shown his 'WeChat' conversation with foreign supplier Tracy Meng dated 08.11.2021 (Annexure-C to this statement), which was recovered from the forensic examination of his mobile handset, regarding Bill of Lading (BL) for the consignment of 3.425 MT and 2.6 MT of Nano Ema, he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is*

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referring to the same Bills of Lading which pertain to the Bills of Entry no. 7023755 dated 10.01.2022 and 7361176 dated 04.02.2022. The said Bill of Entry was filed in the name of M/s Gopal Exim (IEC- DORPM2339C), whereas the beneficiary owner of the consignment was him. Further, he stated that Nano ema in the said chat is nothing but Nano Emamectin Benzoate, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the Bill of Lading as 'Vinyl Acetate Ethylene Copolymer' whereas, the actual goods imported was Emamectin Benzoate. In the said chat, he further stated that, initially he booked the consignment for 6 MT Nano Ema, however the supplier sent him the required quantity of Nano Ema in two-part consignments vide different Bills of Entry due to inadequate stock at their end.

- h. On being shown his 'WeChat' conversation with foreign supplier Tracy Meng dated 08.03.2022 (Annexure-D to this statement), which was recovered from the forensic examination of his mobile handset, regarding booking and issuing proforma invoice (PI) for the consignment of 15 MT Paclo, he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the same PI and consignment, which pertains to the Bill of Entry no. 8331817 dated 19.04.2022. The said Bill of Entry was filed in the name of M/s Gopal Exim (IEC- DORPM2339C), whereas the beneficiary owner of the consignment was him. Further, he stated that 'Paclo' in the said chat is nothing but 'Paclobutrazol' and goods imported in the consignment are 'Paclobutrazol'. The foreign supplier there, is informing him that he has bought the 'Paclobutrazol' at the right time because according to her, prices of 'Paclobutrazol' are going to increase.*
- i. On being shown his 'WeChat' conversation with foreign supplier Tracy Meng dated 18.04.2022 (Annexure-E to this statement), which was recovered from the forensic examination of his mobile handset, regarding Bill of Lading (BL) for the consignment of 5 MT of Nano Ema, he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the same Bill of Lading which pertains to the Bill of Entry no. 8652372 dated 12.05.2022. The said Bill of Entry was filed in the name of M/s Gopal Exim (IEC- DORPM2339C), whereas the beneficiary owner of the consignment was him. Further, he stated that Nano Ema in the said chat is nothing but Emamectin Benzoate, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the Bill of Lading as 'Vinyl Acetate Ethylene Copolymer'.*
- j. On being shown his 'WeChat' conversation with foreign supplier Tracy Meng dated 15.06.2022 (Annexure-F to this statement), which was recovered from the forensic examination of his mobile handset, regarding Bills of Lading (BL) for the consignment of 5MT Nano Aba and 6 MT Nano Ema, he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the same consignments, which pertains to the Bills of Entry no. 9809050 dated 01.08.2022 & 9811508 dated 01.08.2022. The said Bill of Entry was filed in the name of M/s Gopal Exim (IEC- DORPM2339C), whereas the beneficiary owner of the consignment was him. Further, he stated that in these subject consignments, imported goods i.e. Nano Aba and Nano Ema are nothing but Abamectin Benzoate and Emamectin Benzoate. However, the description of imported goods has been mentioned by the foreign supplier on his direction, in the Bill of Lading as 'Vinyl Acetate Ethylene Copolymer' whereas, the actual goods imported were Abamectin Benzoate and Emamectin Benzoate. Further, she forwarded the shipping mark on the bags for easy identification.*

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- k. *On being shown his 'WeChat' conversation with foreign supplier Tracy Meng dated 07.07.2022 (Annexure-G to this statement), which was recovered from the forensic examination of his mobile handset, regarding booking and issuing proforma invoice (PI) for the consignment of 6 MT Ema, he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the same PI and consignment, which pertains to the Bill of Entry no. 2253735 dated 01.09.2022. The said Bill of Entry was filed in the name of M/s Gopal Exim (IEC- DORPM2339C), whereas the beneficiary owner of the consignment was him. Further, he stated that Ema in the said chat is nothing but Emamectin Benzoate, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the Bill of Lading as 'Vinyl Acetate Ethylene Copolymer'.*
- l. *On being shown his 'WeChat' conversation with foreign supplier Tracy Meng dated 14.09.2022-22.09.2022(Annexure-H to this statement), which was recovered from the forensic examination of his mobile handset, regarding Bills of Lading (BL) for the consignment of 10 MT of kk (6 MT+4 MT), he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the same Bill of Lading which pertains to the Bill of Entry no. 2854443 and 13.10.2022 and 2910429 dated 17.10.2022. The said Bill of Entry was filed in the name of M/s Gopal Exim (IEC- DORPM2339C), whereas the beneficiary owner of the consignment was him. Further, he stated that kk mentioned in the said chat is nothing but Chlorantraniliprole, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the Bill of Lading as 'Vinyl Acetate Ethylene Copolymer' whereas, the actual goods imported was Chlorantraniliprole. In the said chat, he further stated that, initially he booked the consignment for 10 MT Chlorantraniliprole, however the supplier sent him the required quantity of Chlorantraniliprole in two-part consignments vide different Bills of Entry due to cargo handling issues at their end.*
- m. *On being shown his 'WeChat' conversation with foreign supplier Tracy Meng dated 10.05.2022(Annexure-I to this statement), which was recovered from the forensic examination of his mobile handset, regarding Bill of Lading (BL) for the consignment of 6.35 MT (Ema- 0.5 MT, Nano Ema- 2.6 MT, Dimethomorph- 2.25 MT, Dinotefuran- 1 MT) he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the same Bill of Lading which pertains to the Bill of Entry no. 8923227 dated 01.06.2022. The said Bill of Entry was filed in the name of M/s Gopal Exim (IEC- DORPM2339C), whereas the beneficiary owner of the consignment was him.*
- n. *On being shown his email conversation with foreign supplier Claire dated 27.08.2020 (Annexure-J to this statement), which was recovered from the forensic examination of his Apple Macbook Air Laptop, regarding Bill of Lading (BL) for the consignment of 2.75 MT Nano KK, he has put his dated signature in token of having seen and confirming that the said email conversation was done from his Apple Macbook Air Laptop. In regard to the said conversation, he stated that Claire is referring to the same Bill of Lading which pertains to the Bill of Entry no. 8724754 dated 07.09.2020. The said Bill of Entry was filed in the name of M/s Satnam Enterprises (IEC- AUFPR0727G), whereas the beneficiary owner of the consignment was him. Further, he stated that Nano KK mentioned in the said email is nothing but Chlorantraniliprole, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the Bill of Lading as 'Vinyl Acetate Ethylene Copolymer'.*

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- o. *On being shown his email conversation with foreign supplier Claire dated 24.04.2020(Annexure-K to this statement), which was recovered from the forensic examination of his Apple Macbook Air Laptop, regarding proforma invoice for the consignment of 2 MT Nano Ema, he has put his dated signature in token of having seen and confirming that the said email conversation was done from his Apple Macbook Air Laptop. In regard to the said conversation, he stated that Claire is referring to the same proforma invoice, which pertains to the Bill of Entry no. 7667252 dated 15.05.2020. The said Bill of Entry was filed in the name of M/s Satnam Enterprises (IEC- AUFPR0727G), whereas the beneficiary owner of the consignment was him. Further, he stated that Nano Ema in the said email is nothing but nano Emeectin Benzoate, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the consignment as 'Vinyl Acetate Ethylene Copolymer'.*
- p. *On being shown his email conversation with foreign supplier Claire dated 07.05.2021(Annexure-L to this statement), which was recovered from the forensic examination of his Apple Macbook Air Laptop, regarding the consignment of 3.3 MT (1.2 MT Nano Ema, 1 MT Ema, 0.10 MT Aba, Diflu- 0.5 MT, GA2- 0.5 MT), he has put his dated signature in token of having seen and confirming that the said email conversation was done from his Apple Macbook Air Laptop. In regard to the said conversation, he stated that Claire is referring to the Bill of Entry no. 3805192 dated 03.05.2021. The said Bill of Entry was filed in the name of M/s Satnam Enterprises (IEC- AUFPR0727G), whereas the beneficiary owner of the consignment was him. Further, he stated that Nano Ema, Ema in the said email is nothing but Emeectin Benzoate. Further, he stated that Aba is nothing but Abamectin. However, the description of imported goods has been mentioned by the foreign supplier on his direction, in the Bill of Lading as 'Vinyl Acetate Ethylene Copolymer' whereas, the actual goods imported were Emeectin Benzoate and Abamectin Benzoate & Others. Further, he said that the said email dated 07.05.2021 was sent in order to distinguish between different smuggled insecticides by different marking/style of seal etc e.g. for nano ema- the triangular seal was put on the bag, for ema- sealing was done twice and black point was put on the bottom of the bag, for Diflu- special sealing was done on both side of the bag.*
- q. *On being shown his email conversation with foreign supplier Claire dated 30.07.2022(Annexure-M to this statement), which was recovered from the forensic examination of his Apple Macbook Air Laptop, regarding Bill of Lading for the consignment of 3.5 MT Nano KK, he has put his dated signature in token of having seen and confirming that the said email conversation was done from his Apple Macbook Air Laptop. In regard to the said conversation, he stated that Claire is referring to the same Bill of Lading which pertains to the Bill of Entry no. 2853121 dated 13.10.2022. The said Bill of Entry was filed in the name of M/s Satnam Enterprises (IEC- AUFPR0727G), whereas the beneficiary owner of the consignment was him. Further, he stated that Nano KK mentioned in the said email is nothing but Chlorantraniliprole, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the Bill of Lading as 'Vinyl Acetate Ethylene Copolymer'.*
- r. *On being shown his 'WeChat' conversation with foreign supplier Claire dated 10.05.2022(Annexure-N to this statement), which was recovered from the forensic examination of his mobile handset, regarding consignment of 2.70 MT of Nano Ema, he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the Bill of Entry no. 4144152 dated 31.05.2021. The said Bill of Entry was filed in the name of M/s Satnam Enterprises (IEC- AUFPR0727G), whereas the beneficiary owner of the consignment was him. Further, he stated that Nano Ema mentioned in the said chat is nothing but nano*

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Emamectin Benzoate, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the consignment as 'Vinyl Acetate Ethylene'.

- s. *On being shown his 'WeChat' conversation with foreign supplier Claire dated 09.05.2022(Annexure-O to this statement), which was recovered from the forensic examination of his mobile handset, regarding consignment of 3.2 MT (Nano KK- 0.3 MT, Diflu- 1 MT, Ema-0.4 MT, Nano Aba- 0.5 MT, Nano Ema- 1 MT), he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the Bill of Entry no. 8373546 dated 22.04.2022. The said Bill of Entry was filed in the name of M/s Satnam Enterprises (IEC-AUFPR0727G), whereas the beneficiary owner of the consignment was him. Further, he stated that Nano KK, Nano Aba, Ema mentioned in the said chat are nothing but Chlorantraniliprole, Abamectin Benzoate and Emamectin Benzoate respectively, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the consignment as 'Vinyl Acetate Ethylene'. Further, he said that, in the said consignment, Claire had sent different type of insecticides in different bags. He instructed Claire in the said chat to pack different types of insecticides in the same size of bags, so as to avoid problems during Customs clearance.*
- t. *On being shown his 'WeChat' conversation with foreign supplier Claire dated 23.05.2021(Annexure-P to this statement), which was recovered from the forensic examination of his mobile handset, regarding Bill of Lading of consignment of 3.775 MT Nano Ema, he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the Bill of Entry no. 3531726 dated 12.04.2021 filed in the name of M/s Satnam Enterprises (IEC-AUFPR0727G), whereas the beneficial owner of the consignment was him. Further, he stated that Nano Ema mentioned in the said chat is nothing but Emamectin Benzoate, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the Bill of Lading as 'Vinyl Acetate Ethylene'.*
- u. *On being shown his email conversation with foreign supplier Claire dated 06.05.2021(Annexure-Q to this statement), which was recovered from the forensic examination of his Apple Macbook Air Laptop, regarding the consignment of 5.3 MT (Ema- 1MT, Nano Ema- 1.5 MT, Nano KK – 0.7 MT, Quizalofop- 0.2 MT, 6BA- 0.2 MT, Paclo- 0.5 MT, New Aba- 0.5 MT, Nano KK- 0.5 MT, Pyraclostrobin- 0.2 MT), he has put his dated signature in token of having seen and confirming that the said email conversation was from his Apple Macbook Air Laptop. In regard to the said conversation, he stated that Claire is referring to the same proforma invoice which pertains to the Bill of Entry no. 3724478 dated 27.04.2021. The said Bill of Entry was filed in the name of M/s Satnam Enterprises (IEC- AUFPR0727G), whereas the beneficiary owner of the consignment was him. Further, he stated that Nano Ema in the said email is nothing but Nano Emamectin Benzoate. However, the description of imported goods has been mentioned by the foreign supplier on his direction, as 'Vinyl Acetate Ethylene Copolymer'. Further, he said that the said email was sent in order to distinguish between different smuggled insecticides by different marking/style of seal etc e.g. for nano ema- the triangular seal was put on the bag, Nano KK- longer Shipping Mark, Quizalofop- has word Q inside etc.*
- v. *On being shown his 'WeChat' conversation with foreign supplier Candy Meng dated 11.01.2021 (Annexure-R to this statement), which was recovered from the forensic examination of his mobile handset, regarding consignment of 4 MT KK, he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he*

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stated that Candy is referring to the same consignment which pertains to the Bill of Entry no. 2788611 dated 16.02.2021. The said Bill of Entry was filed in the name of M/s Pooja Enterprise (IEC- APEPT9896C), whereas the beneficiary owner of the consignment was him. Further, he stated that KK mentioned in the said chat is nothing but Chlorantraniliprole, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in documents of the consignment as 'Vinyl Acetate Ethylene Copolymer'.

- w. *On being shown his 'WeChat' conversation with foreign supplier Candy Meng dated 11.01.2021-18.01.2021 (Annexure-S to this statement), which was recovered from the forensic examination of his mobile handset, regarding 4 consignments of 17 Metric Tonne KK (5 MT + 4 MT + 5 MT +3 MT), he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Candy is referring to the same consignments which pertain to the Bills of Entry no.2881622 dated 23.02.2021, 2788611 dated 16.02.2021, 2849091 dated 20.02.2021 and 29785235 dated 02.03.2021. The said Bills of Entry were filed in the name of M/s Satnam Enterprises (IEC- AUFPR0727G) and M/s Pooja Enterprise (IEC- APEPT9896C), whereas the beneficiary owner of the consignments was him. Further, he stated that KK mentioned in the said chat is nothing but Chlorantraniliprole, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in documents of the consignment as 'Vinyl Acetate Ethylene Copolymer'.*
- x. *On being shown his 'WeChat' conversation with foreign supplier Candy Meng dated 26.02.2021 (Annexure-T to this statement), which was recovered from the forensic examination of his mobile handset, regarding consignment of 5 MT of Quizalofop-p-ethyl, he has put his dated signature in token of having seen and confirming that the said chat was done by his through his mobile. In regard to the said conversation, he stated that Candy is referring to the same consignment which pertains to the Bill of Entry no. 3414491 dated 03.04.2021. The said Bill of Entry was filed in the name of M/s Pooja Enterprise (IEC- APEPT9896C), whereas the beneficiary owner of the consignment was him. Further, he stated that the description of goods imported, mentioned by foreign supplier on his direction, in documents of consignment is 'Vinyl Acetate Ethylene Copolymer' whereas, the actual goods imported was Quizalofop-p-ethyl.*
- y. *On being shown the voluminous chats between him and Tracy Meng, Claire, and Candy, which were recovered from the forensic examination of his mobile handset, he put his dated signature on the print outs of the details of recovered chats which shows the participants of the chats, start time of the chat and last activity and source of the recovered chats. He further stated that in these chats, he had discussed the purchase of the various insecticides which have been subsequently imported by mis-declaring them as 'Vinyl Acetate Ethylene Coploymer' in the three IEC, Gopal Exim, Satnam Enterprise and Pooja Enterprise. He further stated that all the imports in respect of these three IECs were of one of the varieties of the insecticides only, the details of which are present in the chats. As a token of seeing and agreeing that chats shown to him, were his discussions for importing insecticides in the three IEC controlled by him, he signed the B/E details of each of these three IEC in three separate pages (Annexure-U to this statement). He further agreed that he had been in contact with these persons for import of insecticides only.*
- z. *On being shown some of the proforma invoices (Annexure-V to this statement) recovered during the forensic analysis of his mobile phone, he stated that these are the proforma invoices which he received sometimes from his suppliers separately which contain the details of insecticides being imported by mis declaring it, the price actually quoted by the foreign supplier and payment terms. As a token for having seen it, he has put his dated signature on it.*

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- aa. On being shown some of the transaction receipts (Annexure-W to this statement) retrieved from the chats with foreign supplier, he confirmed that these were the receipts of payment made to the suppliers of these insecticides and as a token of having seen them, he signed the said receipts. He further stated that there are a lot of such receipts in his chats and all of these are receipts of money sent through hawala for purchase of insecticides.*

17.25 In view of the above I find that Shri Rajesh Vasoya has admitted that he has imported various insecticides such as **Chlorantraniliprole, Emamectin Benzoate, Abamectin, Nano Emamectin Benzoate**, and others, by **misdeclaring them as “Vinyl Acetate Ethylene Copolymer”** in the **Bills of Lading, Invoices, and Bills of Entry**, under multiple IECs — **M/s Gopal Exim, M/s Satnam Enterprises, and M/s Pooja Enterprises** — all of which were operated and controlled by him. Shri Rajesh Vasoya has admitted that by declaring the value at **USD 2/kg** against the actual transaction value of **USD 60–110/kg**, he has deliberately undervalued the imports and made differential payments through **hawala channels**, thereby evading the applicable Customs duty.

17.26 I observe that Statement of Shri Praveen Patidar was recorded on 27.12.2022 , 28.12.2022 and 01.01.2023 under Section 108 of the Customs Act, 1962.

Shri Praveen Patidar, in his statement dated 27.12.2022, stated, inter-alia, as under:

- a. On being asked about the firm Vaishnavi Finechem, he stated that Vaishnavi Finechem is a Proprietorship firm owned by his cousin Shri Vinod Kumar Patidar and all its business activities are handled by him and Vinod together. He further stated that a consignment of Nano KK (Pesticide not included in the list of Central Insecticide Board) was actually imported by Vaishnavi Finechem in the guise of Vinyl Acetate Copolymer under BE 2931818 dated 18.10.2022. The market price of Nano KK was around \$54/kg but the actual declaration of Vinyl Acetate Copolymer was \$2/kg. He further stated that all the accounts related works of Vaishnavi Finechem, Vedanta Argotech, Vyom Fertilizers and Agrochem Pvt. Ltd. are handled by the same people, who are on the payroll of Vyom Fertilizers and Agrochem Pvt. Ltd.*
- b. On being asked about one Rajesh Kumar Vasoya, he stated that he met Shri Rajesh Kumar Vasoya in Shanghai, China in 2013 during an exhibition of fertilisers and pesticides. He further stated that, in around 2015, Shri Rajesh Kumar Vasoya suggested that they should import Pesticides from China. Thereafter, Shri Rajesh Kumar Vasoya used to import different types of pesticides from China by mis-declaring the same as Vinyl Acetate Copolymer. The imports had taken place in the name of Gopal Exim, Pooja Enterprise and Satnam Enterprise. Thereafter, he used to sell these goods from his companies to different vendors and dealers. Further, he added that IEC of Gopal Exim was arranged and provided by him to Rajesh Vasoya.*
- c. On being asked about the import of Vinyl Acetate Copolymer, using 3 IEC's namely Gopal EXIM (IEC - DORPM2339C), Pooja Enterprises (IEC - APEPT9896C) and Satnam Enterprises (IEC - AUFPR0727G), he stated that two compounds, namely, Chlorantraniliprole (Coragen) and Emamectin Benzoate, were imported in guise of Vinyl Acetate -Copolymer in the name of above said three firms. He further stated that the compound Chlorantraniliprole (Coragen) and Emamectin Benzoate require registration with Central Insecticide Board for importation and are expensive with market value of \$75/kg.*
- d. He further added that in all the past consignments, the goods declared as Vinyl Acetate Copolymer (declared value of \$2/kg) were actually Chlorantraniliprole (Coragen) and Emamectin Benzoate. He further stated that, as there was no licence issued in the name of the aforesaid firms for the import of the said goods, the said goods were imported in the name of the said three firms by mis-declaring them as*

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Vinyl Acetate Copolymer to avoid import restriction. The aforesaid items were being imported since 2016.

- e. *On being asked about the overseas suppliers of the aforesaid mis declared products, he stated that the import of the goods in the name of Vaishnavi Finechem was done through a person named Tracey in China. He further stated, that her details are available in his phone and he is voluntarily giving print out of the screen shots of some chats (Annexure A to this statement) with Tracey where she had discussed about supply of Nano KK from China. He put his dated signature on them as token of having perused the same. Further, he stated that he did not remember the suppliers' name at the moment and would submit the same after getting it from his staff. Further, he added that Tracey is the contact person who supplies the aforesaid mis-declared goods to Rajesh Kumar Vasoya also.*
- f. *On being asked about the sale of insecticides (Chlorantraniliprole and Emamectin Benzoate) which were procured by mis-declaration in the guise of Vinyl Acetate Copolymer domestically, he stated that he, alongwith Rajesh Kumar Vasoya, handle multiple companies and they route the goods through various firms before finally selling them. He stated that Suresh Vasoya, who is cousin of Rajesh Kumar Vasoya, handles the sale of said insecticides.*
- g. *On being asked about who files the Bill of Entry wherein insecticides (Nano KK, Chlorantrinilipole and Emamectin Benzoate) are imported by mis-declaration in the guise of Vinyl Acetate Copolymer, he stated the he used to send invoices, Bills of Lading, Packing Lists etc. to a person, namely, Shri Narayan Gadekar on his email ID (aadhar card 579971446233, email id samarthimport14@yahoo.com) from his mail id vyomfert@gmail.com who, in turn, files the BE's.*
- h. *On being asked as to how differential payment of imported goods is made to overseas supplier, he stated that they use non-banking channels to send payments for actual value of insecticides imported. He further stated that one more consignment of Nano KK declared as Vinyl Acetate Ethylene Copolymer has been booked from China vide BL No. GLW2022110218 dated 22.12.2022 and container no. TGCU53 I 7213 (Annexure-B to this statement). The status of its dispatch is not known. He voluntarily submitted a print out copy of the same.*
- i. *On being asked, he stated that in their manufacturing unit situated at 668, Industrial Area, Ratlam-457001, around 800 Kg of imported Pesticide namely Nano KK is still lying there, which was imported by mis-declaring it as Vinyl Acetate Ethylene Co-Polymer by Vaishnavi Finechem from China.*

17.27 In view of the above statement I find that **Shri Praveen Patidar** in collusion with **Shri Rajesh Vasoya**, was involved in the **wilful misdeclaration of restricted insecticides** imported from China. He has categorically admitted that the firm **M/s Vaishnavi Finechem**, owned by his cousin **Shri Vinod Kumar Patidar** but operated under his control, had **imported Nano KK (Chlorantraniliprole)** and other insecticides by **misdeclaring them as "Vinyl Acetate Copolymer"** under **Bill of Entry No. 2931818 dated 18.10.2022**, declaring the value at **USD 2/kg** against the actual market price of around **USD 54/kg**.

17.28 Shri Praveen Patidar, in his statement dated 28.12.2022, stated, inter-alia, as under:

- a. *Vyom Fertilizers and Agrochem Pvt. Ltd. and Vedant Agrotech are registered at 149, Shahar Sarai, Ratlam-457001. Regarding office related work, apart from these two companies one other company, namely, Vaishnavi Finechem is also being operated from this office. However, Vaishnavi Finechem is registered at 66B, Industrial Area, Ratlma-457001.*
- b. *On being shown the invoices in respect of two suppliers viz. Satnam Enterprises, Pooja Enterprises, which was taken over under Panchanama dated 27/28.12.2022 from his office premises, he stated that he had purchased Chlorantraniliprole (Coragen) a nd Emamectin Benzoate against the said invoices raised by these two*

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suppliers. However, description of the goods was mentioned as Vinyl Acetate Ethylene Copolymer in these invoices. He further stated that these two firms are being operated by Shri Rajesh Kumar Vasoya for importing Chlorantraniliprole (Coragen) and Emamectin Benzoate by mis-declaring the same as Vinyl Acetate Ethylene Copolymer. IEC of Gopal Exim is also being used for this purpose.

- c. He stated that the mobile number- 9825219747 mentioned under heading consignee and notify party in the BL No. GL W2022070260 dated 06.08.2022 raised in the name of Gopal Exim pertains to Shri Rajesh Vasoya. This mobile number is saved in his phone by the name of Raju Bhai Surat and Raju Vasoya Surat. As per his knowledge email id- sanskardia@gmail.com mentioned on this BL also pertains to Shri Rajesh Kumar Vasoya. He further stated that all the three firms' viz. Satnam Enterprises, Pooja Enterprises and Gopal Exim are being used by Shri Rajesh Vasoya for importing insecticides by mis-declaring the same as Vinyl Acetate Ethylene Copolymer.
- d. The import documents like Bill of Entry, Bill of Lading, Commercial Invoice and account statement of Gopal Exim regarding import of Vinyl Acetate Ethylene Copolymer, which were found in his office, have been forwarded by Shri Rajesh Kumar Vasoya to him for making payment to the foreign suppliers against import consignment of Gopal Exim. The IEC of Gopal Exim was arranged by him in the name of Shri Gopal Mali, employee of his firm Vedant Agrotech. He opened a current account number 922020022135530 in around July, 2022 in the name of Gopal Exim using the documents of Shri Gopal Mali for making payment to foreign suppliers using this account and he registered his mobile number 9425937818 with that account. Therefore, Shri Rajesh Kumar Vasoya forwarded the documents like Bill of Entry, Bill of Lading, Commercial Invoice to him for onward submission to bank.
- e. On being asked, he stated that Shri Gopal Mali knows that a company has been registered in his name. He informed Shri Gopal Mali that he wanted to take a dealership registration in his name so Shri Gopal Mali provided his documents and put signatures on various documents.
- f. On being asked about Shri Suresh Vasoya, he stated that he knows a person named Shri Suresh Vasoya, who works in the office of Shri Rajesh Kumar Vasoya. Shri Suresh Vasoya is cousin of Shri Rajesh Kumar Vasoya. He met Shri Suresh Vasoya during his visit to Surat in the office of Shri Rajesh Kumar Vasoya. Some times Shri Suresh Vasoya gave instructions regarding making payments to a CHA firm Samarth Logistics through Gopal Exim account.
- g. On being asked about M/s Samarth Logistics, he stated that he knows one person, namely, Shri Narayan Gadekar in Samarth Logistics, however, he did not know the designation of Shri Narayan Gadekar in Samarth Logistics. With the help of Shri Narayan Gadekar, he also imported an import consignment of insecticide by declaring the same as Vinyl Acetate Ethylene Copolymer in the name of Vaishnavi Finechem.
- h. On being shown the Panchanama dated 27.12.2022 drawn at 66B, Industrial Area, Ratlam-457001, he put his dated signature on the same in token of having seen the same. On perusal of Panchanama dated 27.12.2022, he stated that those 36 bags were containing insecticide, namely, Nano KK, which were found at the premises. The said insecticide was imported in the name of Vaishnavi Finechem by declaring the same as Vinyl Acetate Ethylene Copolymer.
- i. On being asked whether there is a huge difference in the import value of Vinyl Acetate Ethylene Copolymer and others insecticides, which was imported by declaring Vinyl Acetate Ethylene Copolymer, he admitted that there is a huge difference between the two products. They used to declare the import value of the goods at a value of around USD 2, however, actual value of the goods was around USD 50 to 60. Regarding the payments of this differential amount, he said that they

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used to send the money through non-banking channels to Shri Rajesh Kumar Vasoya. Thereafter, Shri Rajesh Kumar Vasoya used to forward the same to foreign suppliers. Sometimes, when Shri Rajesh Kumar sold the goods directly to some dealer in Ratlam, then he used to collect the said amount on Rajesh Vasoya's behalf in Ratlam from these dealers and forward the same to Shri Rajesh Kumar Vasoya through non-banking channel.

- j. *On being asked about the current consignment covered under BL No. GLW2022110218 dated 22.12.2022 from China, and payment against the same to be made to Tracy, he stated that he has done an advance payment to Tracy through non-banking channel i.e. Hawala Channel for the said consignment. For the previous consignment also 70-80% amount was sent through Hawala channel. Thereafter, he voluntarily submitted his Apple I-Phone 13 mobile, bearing IMEI No.1 354922769014959 and IMEI No. 2 354922769032175, having number 9425937818 for the purpose of investigation.*

17.29 In view of the above I find that Shri Praveen Patidar has admitted that consignments of **Nano KK (Chlorantraniliprole)** and other insecticides were imported in the guise of “**Vinyl Acetate Ethylene Copolymer**” like in the case of Bill of Entry No. 2931818 dated 18.10.2022 and BL No. GLW2022110218 dated 22.12.2022 and that **36 bags of Nano KK** seized from the premises were so imported.

17.30 Shri Praveen Patidar, in his statement dated 01.01.2023, stated, inter-alia, as under:

- a. *On being asked, he stated that in the year 2016, Rajesh Vasoya obtained two IECs in the name of Radhey Impex & Radhey Corporation and started importing Paclobutrazol by mis-declaring the said insecticide with some other name from the said IECs. Thereafter, Rajesh Vasoya started importing formulation of KK & Delta, declaring the said formulation as “Tridecanol Ethoxylate” or ‘Chinox’ with declared value at USD 4.5/Ltr in the name of his IEC firms Radhe Corporation & Radhe Impex. But, in actual the said formulation of KK & Delta was quite expensive. He also purchased the said formulation from Rajesh Vasoya as per his requirement. After sometimes, Rajesh Vasoya started importing Technical grade(which is used for making formulations) of Emamectin, Coragen, Paclobutrazol etc. by mis-declaring the same as Vinyl Acetate Copolymer. He further stated that Shri Rajesh Vasoya generally sold these items in local market as Technical grade only. Sometimes, on the request of the buyer, he got it converted into formulation by sending it to Sydney Formulation, Ankaleshwar.*
- b. *On being shown certain prints out of whatsapp chat between him (mobile no.-9425937818) and Rajesh Vasoya (mobile no.-9898083583) which have been recovered from his mobile, he agreed that the chats have happened between him and Rajesh Vasoya. In their chats Raju was discussing the price that was to be paid for formulation they were smuggling from China. He confirmed that, in the said chats, they were discussing about such formulations which they used to smuggle from China. Rajesh Vasoya used to send him the screenshots to discuss the formulations which they wanted to get from China as per demand in the local market. The Bill of Entry for clearance of goods were filed by Raju Vasoya only. Rajesh Vasoya used to tell him to deposit certain amounts as clearance charges into the bank accounts of Radhey Impex and Radhey Corporation for said consignments. After this, Raju used to raise bills from Radhey Impex or Radhey Corporation to Vyom Fertilizers to send the consignments to him for further sale. There are numerous such communications between Rajesh Vasoya and him in his chat history and all of them are regarding the purchase of different formulations. On being asked about excerpt of one such communication dated 16.03.2017 (Annexure-A of this statement), he stated that purchase price of KK 18% + deltamethrin 2% sc was being discussed there before placing order. Similarly, in*

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Annexure B in this statement, in a chat dated 12.04.2017, Rajesh Vasoya was asking him to deposit payment for Quazalofop in bank account of Radhey Impex and telling him about the date when consignment of Quazalofop would come. In Annexure C to this statement, Rajesh Vasoya had informed him that shipment of quazalopfop was coming and also told him to send payment in Radhey Corporation bank account.

- c. On being asked, he said that this mode of operation happened for every shipment they had imported from China. The goods were mis-declared so that appearance of goods should resemble the items being smuggled.*
- d. As per annexure D to this statement, Rajesh Vasoya had informed him that Rajesh Vasoya had received payment for KK in Radhey Corporation account*
- e. As per Annexure E to this statement, in chat dated 13.03.2019, Rajesh Vasoya was telling him to get payment settled for past 3-4 consignments that they had received from China.*
- f. As per Annexure F to this statement, he was asking Rajesh Vasoya to make arrangement of 400 litres of Cora +Delta formulations. He further said that it was much more profitable for him (Rajesh Vasoya) to smuggle Coragen/kk/chlorantrnilipole and get formulations prepared. And, for making such formulations, Rajesh Vasoya was in contact with several factories where he used to outsource such work, the exact details of such factories were not available with him.*
- g. As per Annexure G to this statement, in chat dated 05.08.2020, Rajesh Vasoya has informed him, when Cora tech would become available and what would be the price that Rajesh Vasoya would be charging to him. He further said that Cora tech stands for Coragen technical but Cora is commonly used term for Coragen for convenience. Rajesh Vasoya has also informed him that Cora tech will come on port on Saturday.*
- h. As per Annexure H to this statement, in chat dated 30.09.2020, Rajesh Vasoya has confirmed to send payment in account of Pooja Enterprise. To this, he further added that initially Raju Vasoya used to smuggle different insecticides formulations using his own IECs Radhey Impex and Radhey corporations, but later he created IECs of Pooja Enterprises and Satnam Enterprises to get insecticides smuggled by mis declaring them.*
- i. As per Annexure I to this statement, Raju Vasoya has shared with him the account details of the Hongkong and Shanghai Banking Corporation Limited where the remaining payment was to be sent for smuggled insecticides. He further said that only the amount mentioned on bill of entry was sent to their Chinese suppliers through banking channels while the remaining payment was sent through hawala. This hawala transaction was handled by Rajesh Vasoya only for which he used to send cash to Rajesh Vasoya and after that Rajesh Vasoya used to arrange for sending the money to their Chinese supplier.*
- j. As per Annexure J to this statement, he was requesting Rajesh Vasoya to check with Claire, who was one of their suppliers in China about the payment that had been sent through hawala.*
- k. As per Annexure K to this statement, Rajesh Vasoya was asking him the GST details of Vyom fertilizers to raise an invoice so that Raju Vasoya could send him the insecticides by raising invoice of vinyl acetate ethylene copolymer.*
- l. As per Annexure L to this statement, Rajesh had shared a document in which date, quantity, material, etc were mentioned along with rate, amount and payment. He further informed that this was the total quantity of insecticides he had purchased from Raju Vasoya for the period 01.04.2022 to 30.11.2022, the amount he was supposed to send to Rajesh Vasoya for the insecticides and pending payment. He further added that Rajesh Vasoya was insisting to clear past pending payments. He further stated that, in his subsequent chat, where it is mentioned '700RTM +*

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300IND=1000', is actually a reference of Rs 1,000,000/- sent by him to Raju Vasoya. This kind of references were being used by them to refer to amounts being sent through Angandiya. He further added that most of the transactions for the sale of the smuggled fertilizers were in cash.

- m. As per Annexure M to this statement, there is reference of sending \$25,200 to Tracy in China (bank account number 70072025000012444), with Payee name Shanghai Mingdou Chemical company. He further added that they had to send payment to their supplier in China. He added that this part of transaction was handled by Rajesh Vasoya. He was only aware that Rajesh used to send cash to one of hawala operator, whose details he was not aware of, and then that hawala operator would send money electronically to bank account of Tracy and send Rajesh Vasoya a payment receipt which would be shared with him. He signed one such payment receipt named Telegraphic Transfer/MEPS with bank reference number FT22120193123365 which Rajesh Vasoya had shared with him and is the proof of \$24,996 sent to Tracy by Rajesh Vasoya (for which he had given cash to Rajesh Vasoya) in token of having seen and acknowledging the same.
- n. As per Annexure N to this statement, in chat dated 19.11.2022, Rajesh Vasoya had forwarded a message to him wherein INR 1,000,000/- had been sent to account of Gopal Exim. He further informed that the amount he used to receive from Rajesh Vasoya in the account of Gopal Exim was used for sending payments of declared value on B/E (\$2/kg) for quantity being purchased. Also, sometimes, he had used same account to send payments to Narayan Gadekar or their CHA for clearance charges.
- o. As per Annexure O to this statement, in chat dated 16.06.2017, he said that Rajesh Vasoya was asking him to make payment for insecticides bought from China. In this chat, Rajesh Vasoya was asking him, if he had put payment of kk + delta in bank account of Corporation (Radhey Corporation). He further said that Rajesh Vasoya used to decide in which IEC, Rajesh Vasoya would be importing, that Rajesh Vasoya had two IECs, one of Radhey Impex and other of Radhey Corporation. In this particular transaction, Rajesh Vasoya had asked him to put the amount declared in B/E in account of Radhey Corporation and send remaining amount through Angadiya.

17.30 In view of the above statement of Shri Praveen Patidar I find that **Shri Rajesh Vasoya** had been **wilfully misdeclaring imported insecticides and their formulations** since 2016, using multiple IECs such as **M/s Radhey Impex, M/s Radhey Corporation, M/s Pooja Enterprises, M/s Satnam Enterprises, and M/s Gopal Exim**. He initially imported **Paclobutrazol** and later imported **Chlorantraniliprole, Deltamethrin** and other insecticides, by **misdeclaring them** as "Vinyl Acetate Copolymer", "Tridecanol Ethoxylate", or "Chinox".

17.31 I find that the Legal position about the importance and validity of statements rendered under Section 108 of the Customs Act, 1962 is well settled. It has been held by various judicial fora that Section 108 is an enabling act and an effective tool in the hands of Customs to collect evidences in the form of voluntary statements. The Hon'ble Courts in various judicial pronouncements, have further strengthened the validity of this enabling provision. It has been affirmed that the statement given before the Customs officers is a material piece of evidence and certainly can be used as substantive evidence, among others, as held in the following cases:

- i. *Asst. Collector of Central Excise, Rajamundry v. M/s. Duncan Agro India Ltd.* reported in 2000 (120) E.L.T. 280 (S.C.) : Statement recorded by a Customs Officer under Section 108 is a valid evidence
- ii. In 1996 (83) E.L.T. 258 (S.C.) in the case of *Shri Naresh J. Sukawani v. Union of India* : "4. It must be remembered that the statement made before the Customs officials is not a statement recorded under Section 161 of the Criminal Procedure Code, 1973. Therefore, it

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is a material piece of evidence collected by Customs officials under Section 108 of the Customs Act.”

- iii. It was held that statement recorded by the Customs officials can certainly be used against a co-noticee when a person giving a statement is also tarnishing his image by making admission of guilt. Similar view was taken in the case of *In Gulam Hussain Shaikh Chougule v. S. Reynolds* (2002) 1 SCC 155 = 2001 (134) E.L.T. 3 (S.C.)
- iv. State (NCT) Delhi Vs Navjot Sandhu @ Afsan Guru, 2005 (122) DLT 194 (SC): Confessions are considered highly reliable because no rational person would make admission against his interest unless prompted by his conscience to tell the truth. “Deliberate and voluntary confessions of guilt, if clearly proved are among the most effectual proofs in law.” (Vide Taylors’s Treatise on the Law of Evidence, VI. I).
- v. There is no law which forbids acceptance of voluntary and true admissional statement if the same is later retracted on bald assertion of threat and coercion as held by Hon’ble Supreme Court in the case of *K.I. Pavunny Vs. Assistant Collector (HQ), Central Excise Cochin*, (1997) 3 SCC 721.
- vi. Hon’ble Supreme Court in the case of *Kanhailal Vs. UOI*, 2008 (1) Scale 165 observed: “*The law involved in deciding this appeal has been considered by this court from as far back as in 1963 in Pyare Lal Bhargava’s case (1963) Supp. 1 SCR 689. The consistent view which has been taken with regard to confessions made under provisions of section 67 of the NDPS Act and other criminal enactments, such as the Customs Act, 1962, has been that such statements may be treated as confessions for the purpose of Section 27 of the Indian Evidence Act.*”
- vii. **Hon’ble High Court of Mumbai in FERA Appeal No 44 OF 2007 in the case of KANTILAL M JHALA Vs UNION OF INDIA vide judgment dated: October 5, 2007 (reported in 2007-TIOL-613-HC-MUM-FEMA) held that “Confessional statement corroborated by the seized documents, admissible even if retracted”.**
- viii. The Apex Court in the case *Hazari Singh V/s. Union of India* reported in 110 E.L.T. 406, and case of *Surjeet Singh Chhabra V/s. Union of India & Others* reported in 1997 (1) S.C.C. 508 has held that the confessional statement made before the Customs Officer even though retracted, is an admission and binding on the person.-”
- ix. The Hon’ble Supreme Court in the case of *Badaku Joti Savant Vs. State of Mysore* [1966 AIR 1746 = 1978 (2) ELT J 323 (SC 5 member bench)] laid down that statement to a Customs officer is not hit by section 25 of Indian Evidence Act, 1872 and would be admissible in evidence and in conviction based on it is correct.
- x. In the case of *Bhana Khalpa Bhai Patel Vs. Asstt. Collr. of Customs, Bulsar* [1997 (96) E.L.T. 211 (SC)], the Hon’ble Apex Court at Para 7 of the judgment held that :- “*It is well settled that statements recorded under Section 108 of the Customs Act are admissible in evidence vide Romesh Chandra v. State of West Bengal, AIR 1970 S.C. 940 and K.I. Pavunny v. Assistant Collector (H.Q.), Central Excise Collectorate, Cochin, 1997 (90) E.L.T. 241 (S.C.) = (1997) 3 S.C.C. 721.*”
- xi. In the case of *Raj Kumar Karwal Vs. UOI & Others* (1990) 2 SCC 409, the Court held that *officers of the Department of Revenue Intelligence who have been vested with the powers of an Officer-in-Charge of a police station under Section 53 of the NDPS Act, 1985, are not police officers within the meaning of Section 25 of the Evidence Act. Therefore, a confessional statement recorded by such officer in the course of investigation of a person accused of an offence under the Act is admissible in evidence against him.*
- xii. Hon. Supreme Court's decisions in the case of *Ramesh Chandra Mehta Vs. the State of West Bengal* (1969) 2 S.C.R. 461, A.I.R. 1970 S.C. 940. The provisions of Section 108 are judicial provisions within statement has been read, correctly recorded and has been made without force or coercion. In these circumstances there is not an iota of doubt that the statement is voluntary and truthful. The provisions of Section 108 also enjoin that the statement has to be recorded by a Gazetted Officer of Customs and this has been done in the present case. The statement is thus made before a responsible officer and it has to be accepted as a piece of valid evidence

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- xiii. Jagjit Singh vs State Of Punjab And Another, Hon’ble Punjab and Haryana High Court in Crl. Appeal No.S-2482-SB of 2009 Date of Decision: October 03, 2013 held that : *The statements under Section 108 of the Customs Act were admissible in evidence as has been held by the Hon'ble Supreme Court in Ram Singh vs. Central Bureau of Narcotics, 2011 (2) RCR (Criminal) 850.*

17.32 In view of the above referred consistent judicial pronouncements, the importance of statements rendered under Section 108 of the Customs Act, 1962 during the case is quite imperative. **I find that the statements made in the case were voluntary and are very much valid in Law and can be relied upon as having full evidentiary value.**

17.33 In view of the above I find that Shri Rajesh Vasoya has been deliberately and wilfully misdeclaring restricted insecticides such as Chlorantraniliprole and Emamectin Benzoate as “Vinyl Acetate Ethylene Copolymer” in import documents such as Bills of Lading, Invoices, and Bills of Entry filed through multiple IECs — M/s Gopal Exim, M/s Satnam Enterprise and M/s Vaishanavi Finechem. He has categorically admitted that these misdeclarations were made at his direction to foreign suppliers, who were instructed to mention the false description on the shipping documents so as to conceal the true nature of the goods and evade regulatory scrutiny. By declaring an artificially low value of USD 2/kg against the actual transaction value of USD 60–110/kg, Shri Rajesh Vasoya has wilfully undervalued the imports and evaded substantial customs duty.

DIGITAL EVIDENCE REGARDING MISDECLARATION

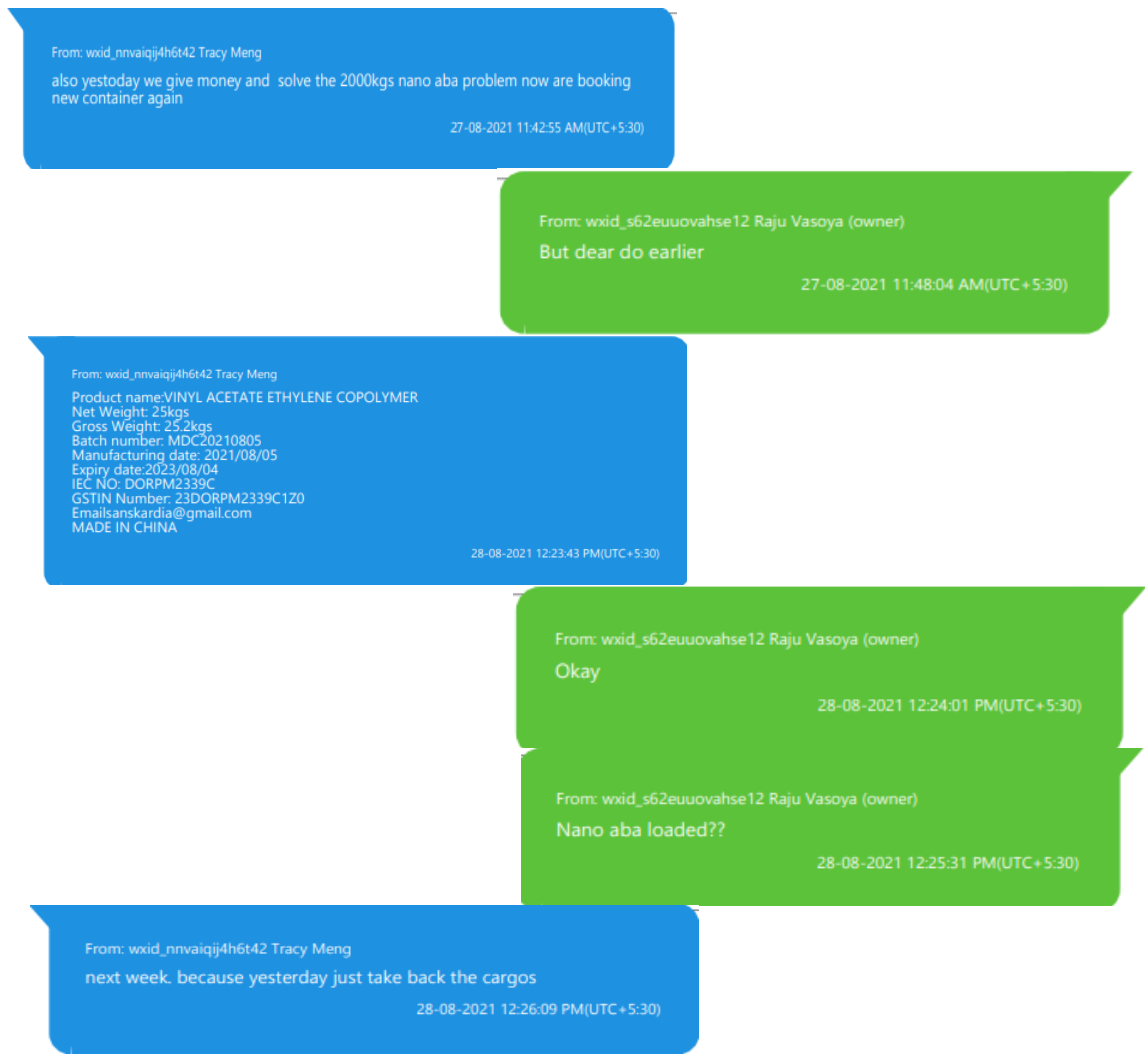
17.34 I observe that the **digital evidence collected in the case is voluminous and illustrative portions** have been referred to in this order to depict the **pattern of deliberate misdeclaration** adopted by Shri Rajesh Vasoya.



Shipper SHANGHAI WINGDOU CHEMICAL CO., LTD. ADD.: FLOOR 13, BUILDING T2, NO. 17 SKY HORIZON CENTER, NO.166 GUCHUAN ROAD, SHANGHAI, CHINA TEL: +86 21 32553195 FAX: +86 21 52912097		BL No. GXDXB21082887	
Consignee GOPAL EXIM GRAM-PALSODA, TEH-RATLAM , POST-PALSODA , RAJGRAH, RATLAM-467001, MADHYA PRADESH -INDIA IEC NO- DORFM2339C GST NO- 23DORFM2339C1Z0 EMAIL-SANSKARDIAGC@MAIL.COM		GREENWAY SHANGHAI GREENWAY INTERNATIONAL LOGISTICS CO.,LTD COMBINED TRANSPORT BILL OF LADING The cargo covered by this Bill of Lading has been received and arrangements will be made for forwarding, storing handling and delivery subject to the conditions, permissions and exceptions of companies, carriers, authorities, warehouses, organisations and others involved in or in connection with receiving, shipping, carrying, forwarding, storing, handling, and delivering the said cargo. Delivery will be made upon surrender of one original of this bill of Lading, duly receipted.	
Notify Party SAME AS CONSIGNEE	Pre-carriage by	Place of Receipt	
	Ocean Vessel FELIXSTOWE BRIDGE V. 2106W	Port of Loading SHANGHAI	
	Port of Discharge NHAVA SHEVA	Port of Delivery NHAVA SHEVA	Final Destination
Marks and Numbers Container No and Seal No. N/M	No. of Pkgs. of Units 120BAGS	Description of Goods VINYL ACETATE ETHYLENE COPOLYMER HS CODE 39013000 CARGO VALUE: 6000USD	Gross Weight 3024KGS
IAA01847650/IAAF620519/40/HQ		Measurement 5CBM	
TOTAL NUMBER OF PACKAGES OR UNITS(IN WORDS)		SHIPPER'S LOAD, COUNT & SEAL SAY ONE HUNDRED AND TWENTY BAGS ONLY.	
		CFS TO CFS FREIGHT PREPAID	

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17.35 I observe that the above chat is between foreign supplier Tracy Meng and Shri Rajesh Vasoya wherein Shri Rajesh Vasoya inquired about 3 Metric Tonnes of Nano KK and Tracy shared the Bill of Lading for it where 3 Metric Tonnes of Nano Kk was declared as ‘Vinyl Acetate Ethylene Copolymer’.



17.36 I observe that the above chat is between foreign supplier Tracy Meng and Shri Rajesh Vasoya wherein Shri Rajesh Vasoya is discussing 2 Metric Tonnes of Aba and its delivery and Tracy informed that it shall be declared as ‘Vinyl Acetate Ethylene Copolymer’.



17.37 I observe that the above chat is between Tracy and Shri Rajesh Vasoya, wherein shri Rajesh Vasoya is enquiring about the delivery of Nano Ema.

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From: wxid_s62euuvahse12 Raju Vasoya (owner)
But want in single consignment
08-03-2022 12:37:04 PM(UTC+5:30)

From: wxid_nnvaqiqj4h6t42 Tracy Meng
now paclo already started increase price
08-03-2022 12:39:24 PM(UTC+5:30)

From: wxid_s62euuvahse12 Raju Vasoya (owner)
Okay
08-03-2022 12:39:30 PM(UTC+5:30)

From: wxid_nnvaqiqj4h6t42 Tracy Meng
u buy on good time
08-03-2022 12:39:34 PM(UTC+5:30)

From: wxid_nnvaqiqj4h6t42 Tracy Meng
i make pi for u for paclo 15000kgs*12.1usd= 181500usd
08-03-2022 01:13:50 PM(UTC+5:30)

From: wxid_nnvaqiqj4h6t42 Tracy Meng
20% deposite is 36300usd
08-03-2022 01:14:15 PM(UTC+5:30)

From: wxid_s62euuvahse12 Raju Vasoya (owner)
Ok
08-03-2022 01:14:44 PM(UTC+5:30)

17.38 I observe that the above chat shows Shri Rajesh Vasoya ordered Paclo at USD12.1/kg and he used to send 20% advance for the import consignments, which correlates with his statement that he paid an advance of 20% and that the rest is paid after delivery of goods through Hawala.

From: wxid_s62euuvahse12 Raju Vasoya (owner)
So both orders loaded this month only right?
15-06-2022 11:28:29 AM(UTC+5:30)

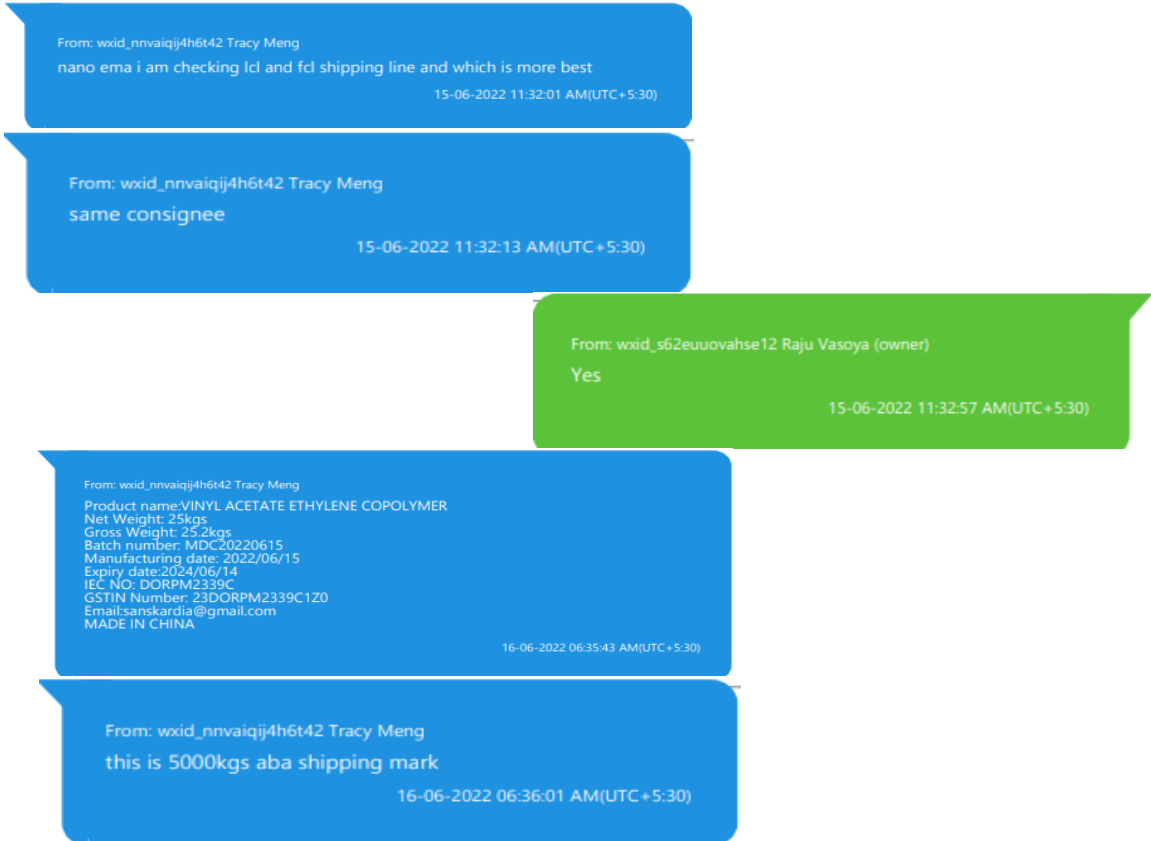
From: wxid_nnvaqiqj4h6t42 Tracy Meng
yes dear i am booking the container for 6000kgs nano ema
15-06-2022 11:30:22 AM(UTC+5:30)

From: wxid_s62euuvahse12 Raju Vasoya (owner)
Okay
15-06-2022 11:31:10 AM(UTC+5:30)

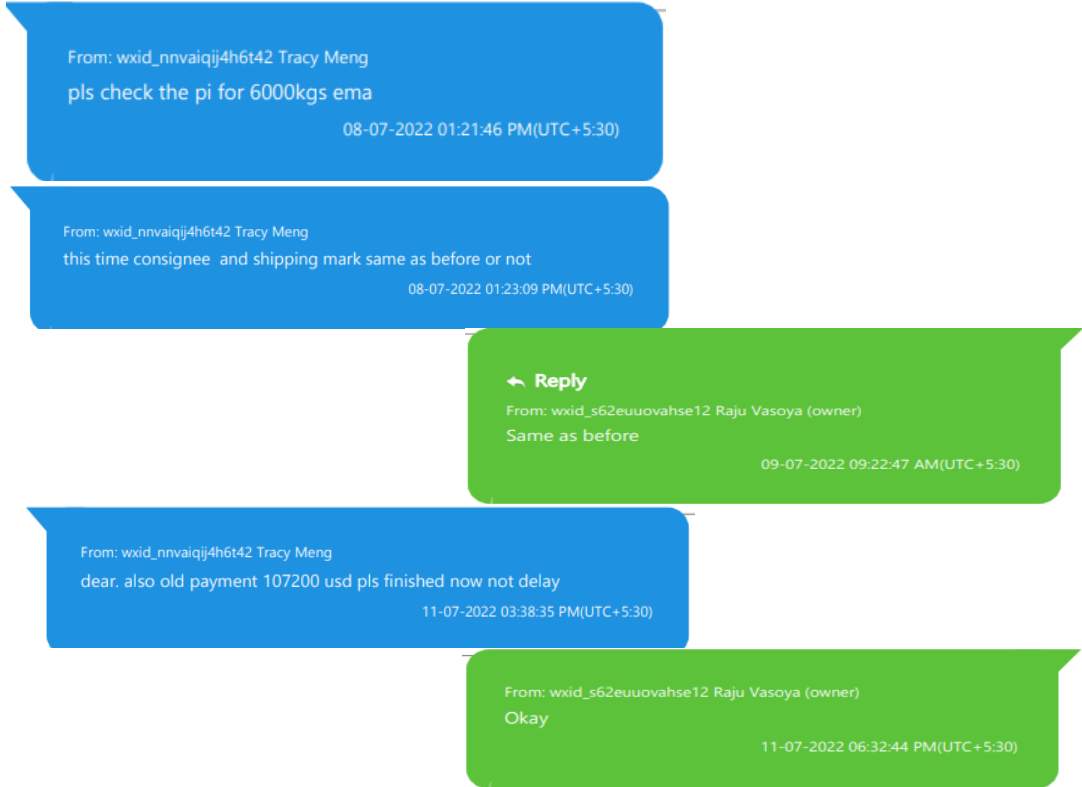
From: wxid_s62euuvahse12 Raju Vasoya (owner)
And also aba
15-06-2022 11:31:20 AM(UTC+5:30)

From: wxid_nnvaqiqj4h6t42 Tracy Meng
aba yestoday book well LCL
15-06-2022 11:31:45 AM(UTC+5:30)

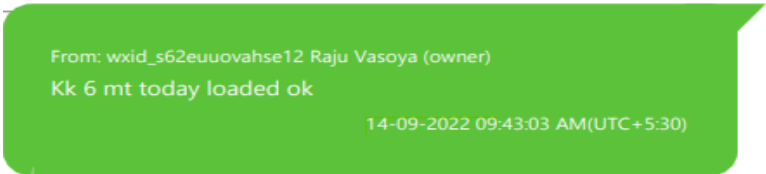
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17.39 I observe that the above chat is between foreign supplier Tracy Meng and Rajesh Vasoya wherein Rajesh Vasoya discussing 5000kgs of Aba, 6000 Kgs Nano Ema etc and its delivery and Tracy informed that it shall be declared as ‘Vinyl Acetate Ethylene Copolymer’ as shipping mark.



17.40 I observe that the above chat is between foreign supplier Tracy Meng and Rajesh Vasoya wherein Shri Rajesh Vasoya discussing about 6000Kgs of Ema and its delivery and he confirmed Tracy that shipping mark shall be declared as before i.e. ‘Vinyl Acetate Ethylene Copolymer’. They also discuss balance payment in USD.



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From: wxid_nnvaiqjj4h6t42 Tracy Meng
right

14-09-2022 09:44:38 AM(UTC+5:30)

From: wxid_nnvaiqjj4h6t42 Tracy Meng
6000kgs cc cargos 1bags is broken so this time less one bag

16-09-2022 01:23:14 PM(UTC+5:30)

From: wxid_nnvaiqjj4h6t42 Tracy Meng
will add one bag for next 4000kgs

16-09-2022 01:23:24 PM(UTC+5:30)

From: wxid_nnvaiqjj4h6t42 Tracy Meng
first shippments is 5975kgs

22-09-2022 01:59:56 PM(UTC+5:30)

From: wxid_nnvaiqjj4h6t42 Tracy Meng
and next shippments is 4025kgs

22-09-2022 02:00:06 PM(UTC+5:30)

From: wxid_s62euuovahse12 Raju Vasoya (owner)
Ok

22-09-2022 02:00:12 PM(UTC+5:30)

B/E No. 2854443 dated 13.10.2022.
Quantity was 5975 Kgs, (6000 Kgs-25Kgs {1 bag weight})

B/E No. 2910429 dated 17.10.2022
Quantity was 4025 Kgs, (4000 Kgs+25Kgs {1 bag weight})

17.41 I observe that the quantity discussed in the messages corelates with the Bill of entry no. 2854443 dated 13.10.2022 wherein quantity was 5975 Kgs (6000 Kgs-25Kgs {1 bag weight}) and Bill of entry no. 2910429 dated 17.10.2022 wherein quantity was 4025 Kgs, (4000 Kgs+25Kgs {1 bag weight}).

03/01/2023, 23:08

Yahoo Mail - 转发: 提单电放: 2750KG nano kk - telex release BL

转发: 提单电放: 2750KG nano kk - telex release BL

From: claire.chen@agrocn.com (claire.chen@agrocn.com)
To: rajuvasoya@yahoo.co.in
Date: Thursday, 27 August, 2020 at 09:24 pm IST

dear RAJU
how are you
please check the attachment for telex release BL.

Thanks & Best Regards
Claire Chen
Sales Manger
Shanghai AgroChina Chemical Co.,Ltd
Address: Room 207, NO.664, Xinhua Rd, Changning District, Shanghai China .
Phone: +86 62526212
Fax: +86 62526219
Cell: +86 15502159168
Wechat:15502159168
web: www.agrocn.com
www.agroasia.cn
claire.chen@agrocn.com

发件人: logistics.agroasia@agroasia.cn
发送时间: 2020-08-27 15:02
收件人: claire.chen
抄送: mason.loy; tom.chen
主题: 提单电放: 2750KG nano kk -HN-IN-071-200718-CL

你好, 陈姐,
请查看附件, 已安排电放.

Cathy Wang
Logistics dept.
SHANGHAI AGROCHINA CHEMICAL CO.,LTD
上海宏祥化工有限公司
地址: 上海浦东新区金新路59号银桥大厦1809室
电话: +8619946263636 | 邮箱: logistics.agroasia@agroasia.cn

03/01/2023, 23:08

Yahoo Mail - 转发: 提单电放: 2750KG nano kk - telex release BL

Address: Room 207, NO.664, Xinhua Rd, Changning District, Shanghai China .
Phone: +86 62526212
Fax: +86 62526219
Cell: +86 15502159168
Wechat:15502159168
web: www.agrocn.com
www.agroasia.cn
claire.chen@agrocn.com

发件人: claire.chen@agrocn.com
发送时间: 2020-08-26 17:57
收件人: "Tom Chan"
抄送: humbun.li; WONG,JOY; logistics.agroasia
主题: 071 提单电放审核 2750KG nano kk -HN-IN-071-200618-CL

大家好
HN-IN-071-200618-CL 余货2750KG nano kk , 申请提单放货。请查收附件

Thanks & Best Regards
Claire Chen
Sales Manger
Shanghai AgroChina Chemical Co.,Ltd
Address: Room 207, NO.664, Xinhua Rd, Changning District, Shanghai China .
Phone: +86 62526212
Fax: +86 62526219
Cell: +86 15502159168
Wechat:15502159168
web: www.agrocn.com
www.agroasia.cn
claire.chen@agrocn.com

GKSENSA200800399电放.jpg
434.9Kb

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发件人: moonjoy
发送时间: 2020-08-27 14:08
收件人: claire.chen@agrocn.com; 'Tom Chen'
抄送: logistics.agroasia
主题: 答复: 071 提单放货审批 2750KG nano kk -HN-IN-071-200718-CL 以此为准
同意放单。

发件人: claire.chen@agrocn.com [mailto:claire.chen@agrocn.com]
发送时间: 2020-08-27 10:52
收件人: 'Tom Chen'
抄送: MOONJOY; logistics.agroasia
主题: 回复: 071 提单放货审批 2750KG nano kk -HN-IN-071-200718-CL 以此为准

大家好
HN-IN-071-200718-CL 2750KG nano kk 提单放货审批, 以此为准。

Thanks & Best Regards
Claire Chen
Sales Manger
Shanghai AgroChina Chemical Co.,Ltd

aboutblank

Original
4/1/23

SHIPPER: WINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD. ROOM 2502, NO. 117, SHANGHAI ROAD, NORTH DISTRICT, QINGDAO, CHINA.		BILLOF LADING BL NO. GSENSA3068099 QAM7230613/001	
CONSIGNEE: SUNAR ENTERPRISE 37, BABAPRASAD NAGAR STREET NO-2, SUBUR 30-2, LIBRARY STREET-394210 JEC NO-AHF807276 GCT NO-24AHF807276125		GRAND SENDER LOGISTICS CO.,LTD.	
NOTIFY PARTY: SAME AS CONSIGNEE		The Carrier is not liable for the goods if they are not properly secured in this container. The Carrier is not liable for the goods if they are not properly secured in this container. The Carrier is not liable for the goods if they are not properly secured in this container. The Carrier is not liable for the goods if they are not properly secured in this container.	
Vessel Voyage: COSCO AMERICA V. 067W	Port of Loading: SHANGHAI	Port of Discharge: NHAVA SHEVA, INDIA	
Place of Receipt: SHANGHAI	Place of Delivery: NHAVA SHEVA, INDIA	Number of Original Bills of Lading: THREE (3)	
Mark/Numbers: Container No./Seal No. VINYL ACETATE ETHYLENE COPOLYMER NET WT: 2500 GROSS WT: 35.30KG PAIL NO: 202007256 MFG DATE: JULY 26, 2020 EXP DATE: JULY 24, 2022	No. of Containers/Packages/Description of Goods: 110 BAGS VINYL ACETATE ETHYLENE COPOLYMER (4PLIS) 1100KGS+4 PALLETS	Gross Weight: (Kilograms) 2772.600KGS	Measurement: (cubic meters) 5.900CBM
CFS-CFS FREIGHT PREPAID		ORIGINAL SHIPPED ON BOARD 09 AUG 2020 PART OF 1*40' HQ 00CLB200613/CL343832/40' HQ	
ABOVE PARTICULARS DECLARED BY SHIPPER			
TOTAL NO. OF PACKAGES (IN WORDS) AT TOTAL: ONE HUNDRED AND TEN (110) BAGS ONLY.			
Forwarding Agent References: MAC-NELS CONTAINER LINES PVT LTD 312, 3-4TH FLOOR, KAILASH COMPLEX, 90 D.P. ROAD PARK SITE, VIKHOLI (W) MUMBAI-79 TEL: +91 22 67726555 E&K No: 91 22 67726555	Prepaid: Collect: Place and date of Issue: 09 AUG 2020 Signed for and on behalf of the carrier: SHANGHAI	FREIGHT & CHARGES: GRAND SENDER LOGISTICS CO., LTD. Ricky	
TERMS AND CONDITIONS AS PER BACK HEREOF			

17.42 I observe that the above emails related to import of 2750 Kg Nano KK by misdeclaring them as ‘Vinyl Acetate Ethylene Copolymer’.

03/01/2023, 23:12	Yahoo Mail - Re: due payment notice	03/01/2023, 23:12	Yahoo Mail - Re: due payment notice
Re: due payment notice	Annexure - 'K'	On Tuesday, 24 December 2019, 08:24:26 AM IST, Tracy Meng < tracy.meng@agromdc.com > wrote:	
From: raju Vasoya (rajusvasoya@yahoo.co.in)		Dear Raju,	
To: tracy.meng@agromdc.com		Pls kindly check the nano ema 2000kgs docs, and if any revised tell me soonest.	
Date: Friday, 24 April, 2020 at 03:54 pm IST		Will send original docs by DHL today once confirmation.	
Dear Tracy		Thanks	
I am fine and hope you also fine but due to Lockdown agent are not transfer payment that's why late payment.		Best regards,	
So after completed lockdown will transfer payment immediately.		Tracy	
So extremely sorry for late payment due to corona viruses problems.			
Thanks & Regards Rajesh vasoya www.rvagril.com		Shanghai Mingdou Chemical Co.,Ltd.	
On 24-Apr-2563 BE, at 8:18 AM, Tracy Meng < tracy.meng@agromdc.com > wrote:		Mobile /Whatsapp/Wechat: 0086-18721663912	
Dear Raju,		Tel.: 0086-21-32587008	
Hope u are fine .		Skype: tracy.agromdc	
Our finance department notice me that first 2mt nano ema on due payment date.		Email: tracy.meng@agromdc.com	

F.no.S/10-190/23-24/Commr./NS-I/CAC/JNCH
SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

发件人: Tracy Meng [mailto:tracy.meng@agromdc.com]
发送时间: 2019年9月2日 17:42
收件人: 'Raju Vasoya'
主题: 答复: 答复: shipments details

Dear Raju,

No1:

Products: Paclobutrazol 95% TC
Quantity: 10000kgs
Total amount: 170000usd
Shipment date: 24th of march 2019 , closed payments

No2: MDC-20190415-MQX-127

Products: Emamectin benzoate B2 70% TC 2000kgs + Dinotefuran 97% TC 2000kgs
Total amount: 227800usd
Shipment date: 30th april, payment cleared

about:blank

Handwritten signature and date: 2/1/23

03/01/2023, 23:12

Yahoo Mail - Re: due payment notice

NO3: MDC-20190624-MQX-135

Products name:EMA B2 69.5% TC
Quantity: 2000kgs

Total amount: 130200usd
Shippment: 1000kgs --02th july 2019 due payment date is 02th of October.
1000kgs--14th july 2019, due payment is 14th October.

NO4: MDC-20190719-MQX-139

Products name: Dimethomorph 97% TC
Quantity: 2000kgs
Total amount : 49000usd

Shipment date: 28th july 2019 ,due payment date: 28th October

No4: MDC-20190719-MQX-142

Products name: Nano kk 95% TC 2000kgs +nano ema 1000kgs
Total amount: 203100usd
Shipment date: 1000kgs nano kk is 26th august 2019
1000kgs nano kk+1000kgs nano ema 1th September

Our finance department notice me that first 2mt nano ema on due payment date.

Products name: nano ema 70% TC
Quantity : 2000kgs
Total amount: 61usd*2000=122000usd
Balance payments: 97600usd

Due payment date: 25th March 2020
As now its on lockdown time, after open the country, hope u closed our payments soonest.
Thanks

Best regards,

Tracy



Shanghai Mingdou Chemical Co.,Ltd.

Mobile /Whatsapp/Wechat: 0086-18721663912
Tel.: 0086-21-32587006
Skype: tracy.agromdc
Email: tracy.meng@agromdc.com

Handwritten signature and date: 1/1/23

发件人: Tracy Meng [mailto:tracy.meng@agromdc.com]
发送时间: 2020年4月21日 14:36
收件人: 'raju vasoya'
主题: 答复: 答复: 答复: shipments docs 500kgs

Dear Raju,

Pls check 500kgs dime docs.

Thanks

Best regards,

Tracy



Shanghai Mingdou Chemical Co.,Ltd.

Mobile /Whatsapp/Wechat: 0086-18721663912
Tel.: 0086-21-32587006
Skype: tracy.agromdc
Email: tracy.meng@agromdc.com

F.no.S/10-190/23-24/Commr./NS-I/CAC/JNCH

SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

03/01/2023, 23:12

Yahoo Mail - Re: due paymen

发件人: 'raju Vasoya'

主题: 答复: 答复: pi from tracy

Dear Raju,

Pls kindly check the PI of nano kk. Thanks

Best regards,

Tracy

明都化工

MINGDOU CHEMICAL

Shanghai Mingdou Chemical Co.,Ltd.

Mobile /Whatsapp/Wechat: 0086-18721663912

Tel.: 0086-21-32587006

Skype: tracy.agromdc

Email: tracy.meng@agromdc.com

发件人: raju Vasoya (<mailto:rajuvasoya@yahoo.co.in>)

发送时间: 2019年7月30日 12:04

收件人: Tracy Meng

主题: Re: 答复: dimethomorph docs

Documents are okay

Thanks & Regards

Rajesh vasoya

On 30-Jul-2562 BE, at 8:45 AM, Tracy Meng <tracy.meng@agromdc.com> wrote:

Dear Raju,

Have a nice day.

Pls kindly check the draft docs of dimethomorph ~ thanks

After u confirmation, I will send u original docs soonest.

Thanks

Best regards,

Tracy

<image001.png>

t:blank

发件人: Tracy Meng (<mailto:tracy.meng@agromdc.com>)

发送时间: 2019年7月10日 15:40

收件人: 'raju vasoya'

主题: 答复: other docs COO ect

Dear Raju,

Pls kindly check the other docs of first 1mt nano ema, thanks

Best regards,

Tracy

<image001.png>

Shanghai Mingdou Chemical Co.,Ltd.

Mobile /Whatsapp/Wechat: 0086-18721663912

Tel.: 0086-21-32587006

发件人: Tracy Meng (<mailto:tracy.meng@agromdc.com>)

发送时间: 2019年7月8日 16:11

收件人: 'raju vasoya'

主题: 答复: PI revised

Dear raju,

As we last time talking that the nano ema is over 69.5% and price change as 65.1usd, give u some discount.

In fact, we ship as 70% to u, but price keep as 65.1usd for u.

And I revised the PI ,pls kindly help me signed.

Thanks

Best regards,

Tracy

<image001.png>

Shanghai Mingdou Chemical Co.,Ltd.

Mobile /Whatsapp/Wechat: 0086-18721663912

Tel.: 0086-21-32587006

Skype: tracy.agromdc

Email: tracy.meng@agromdc.com

out:blank

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F.no.S/10-190/23-24/Commr./NS-I/CAC/JNCH
SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

17.43 I observe that the above emails related to import of 2000 Kg Nano KK by
misdeclaring them as ‘Vinyl Acetate Ethylene Copolymer’.

3300KG consignment details -

From: claire.chen@agrocn.com (claire.chen@agrocn.com)

To: rajusvasoya@yahoo.co.in

Date: Friday, 7 May, 2021 at 03:00 pm IST

Dear Raju

good day

all good batch number :20210406, totla is 3300KG

1. nano ema :1200KG sealed twice also special like triangle sealed as below



2. ema :1000KG, sealed twice black point in the bottom bag.



3. GA2: 500KG,sealed once, black point in the bottom bag

3. GA2: 500KG,sealed once, black point in the bottom bag

4. dilu:500KG,sealed once, but it has special sealed both side of bag

5. aba:100KG, sealed once,

ITEM	CUSTOMER	PRODCUT NAME	QTY	BATCH NO	SHIPPING DATE
1	919	aba	100	BATCH NO: 20210406	2021.04.17
2	919	GA2	500		
3	238	除虫脲	500		
4	16	甲维盐	1000		
5	16	新甲维盐	500		
	71	新甲维盐	700		

Thanks & Best Regards

Claire Chen

Sales Manger

Shanghai AgroChina Chemical Co.,ltd

Address: Room 207,NO.664,Xinhua Rd,Changning District ,Shanghai China .

Phone: +86 62526212

Fax: +86 62526219



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F.no.S/10-190/23-24/Commr./NS-I/CAC/JNCH
SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

SHIPPER

SHANGHAI AGRORIVER CHEMICAL CO., LTD.

ROOM 908 NO. 58 JINXIN ROAD, SHANGHAI P. R. CHINA

TEL: 0086 21 58939318

FAX: 0086 21 58939318

CONSIGNEE

SATNAM ENTERPRISE

27, MAHAPRAHBU NAGAR STREET NO-2, SURVEY

NO-3, LIMBAYAT SURAT-394210

NOTIFY PARTY

SATNAM ENTERPRISE

27, MAHAPRAHBU NAGAR STREET NO-2, SURVEY

NO-3, LIMBAYAT SURAT-394210

BILL OF LADING

B/L NO.

GXSENSA22090043

COAUT24139446007/8/9

GRAND SENDER

LOGISTICS CO.,LTD.

Received the goods in apparent good order and condition as specified below unless otherwise stated herein.

The Carrier is disavowed as with the provisions contained in this document.

Undertakes to perform or to procure the performance of the entire transport from the place at which the goods are taken in charge to the place designated for delivery in this document.

Assumes liability as prescribed in this document for each transport unit of the Bill of Lading until the goods are delivered in exchange for the goods of delivery order.

Vessel/Voyage

OOCL NEW YORK V. 089W

Port of Loading

SHANGHAI

Port of Discharge

NHAVA SHEVA, INDIA

Place of Receipt

SHANGHAI

Place of Delivery

NHAVA SHEVA, INDIA

Number of Original B(s)/L

THREE (3)

Marks/Numbers

No. of Containers/Packages/Description of Goods

Gross Weight

Measurement

(Kilos)

(cu-metres)

Container Nos/Seal Nos.

140 BAGS VINYL ACETATE ETHYLENE COPOLYMER

HS: 39013000

USD, 7000

NET WT: 25KGS

GROSS WT: 25.2KGS

BATCH NO: 20220908

MFG DATE: SEP. 08. 2022

EXP DATE: SEP. 07. 2024

IEC NO: AUFFPRO727G

GST NO: 24AUFFPRO727G12S

PAN NO: AUFFPRO727G

EMAIL: SURESHSGAMI@YAHOO.COM

IEC NO: AUFFPRO727G

GST NO: 24AUFFPRO727G12S

PAN NO: AUFFPRO727G

EMAIL: SURESHSGAMI@YAHOO.COM

CFS-CFS

FREIGHT PREPAID

ABOVE PARTICULARS DECLARED BY SHIPPER

TOTAL NO. OF PACKAGES (IN WORDS)

TOTAL: ONE HUNDRED AND FORTY (140) BAGS ONLY.

Forwarding Agent References

MINTECH CONSOLIDATORS INDIA PVT LTD.

602 SHIVAJI PLAZA, MAROL INDIA

ANDHERI-EAST MUMBAI-400069

TEL: 022-67411330/32/33

Prepaid

Collect

Place and date of Issue

SHANGHAI

2022-09-21

Signed for and on behalf of the carrier

Ex Rate

FREIGHT & CHARGES

GRAND SENDER LOGISTICS CO., LTD.

Prepaid at

Ricky

Total Prepaid

AE

NVOCC No. SMT-C-NV02767

TERMS AND CONDITIONS AS PER BACK HEREOF

03/01/2023, 21:38

Yahoo Mail - YY-IN-011-220829-CL shipping documents

Annexure - 'M'

YY-IN-011-220829-CL shipping documents

From: claire.chen@agroriver.com.cn (claire.chen@agroriver.com.cn)

To: rajusvasoya@yahoo.co.in

Date: Friday, 30 September, 2022 at 11:59 am IST

Dear Raju

how are you

please check attached file for shipping documents (qty:3500GK nano kk)

thanks

Claire Chen

claire.chen@agroriver.com.cn

YY-IN-011-220829-CL Documents.pdf

12.6MB

17.44 I observe that above emails pertains to marking of insecticides so that they can identified easily. distinguishe

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BILL OF LADING BILL NO: GKSXSA2209043 00A172439446007/8/9 G	
SHANGHAI AGROVETERINARY CHEMICAL CO., LTD NO. 68 NO. 58 JINXIN ROAD, SHANGHAI, P. R. CHINA TEL: 0086 21 58859318 FAX: 0086 21 58859318	
CONSIGNEE SATNAM ENTERPRISE 27, MAHAPRABHU NAGAR STREET NO-2, SURVEY NO-3, LIMBAYAT SURAT-394210 *****	
GRAND SENDER LOGISTICS CO., LTD. Received the goods in apparent good order and condition as specified below unless otherwise stated herein. The Carrier is not liable for the loss or damage to the goods. Underlies to accept and process the performance of the entire transport from the place of origin to the place of destination (as per the bill of lading) for delivery to the consignee. *Carriage liability as provided in the document to the place of origin and the Bill of Lading must be surrendered duly indorsed in exchange for the goods of delivery order.	
NOTIFY PARTY: SATNAM ENTERPRISE 27, MAHAPRABHU NAGAR STREET NO-2, SURVEY NO-3, LIMBAYAT SURAT-394210 *****	
Vessel/Voyage OCLL NEW YORK V. 089F	Port of Loading SHANGHAI
Place of Receipt SHANGHAI	Port of Discharge NAYHA SHEVA, INDIA
Marks/Numbers Container No./Seal No.	No. of Containers/Packages/Description of Goods 140 BAGS VINYL ACETATE ETHYLENE COPOLYMER (G/PLIS) HS:39013000 USD 7000 IEC NO-AUFFP0727G GST NO-24AUFFP0727G PAN NO-AUFFP0727G EMAIL: SURESHGAM@YAHOO.COM PART OF 140' HQ FCU09460835/C5012540/40' HQ 21 SEP 2022
Gross Weight (Kilos)	Measurement (cu-metres)
3528.000KGS	7.800CBM
CFR-CFS FREIGHT PREPAID ABOVE PARTICULARS DECLARED BY SHIPPER	
TOTAL NO. OF PACKAGES (IN WORDS): SAY TOTAL: ONE HUNDRED AND FORTY (140) BAGS ONLY.	
Consignee's Agent References SATNAM ENTERPRISE 602 SHIVAJI PLAZA, MAROL INDRA ANDHERI-EAST MUMBAI-400059 TEL: 022-67411330/32/33	Prepaid ESTATE, ANDHERI KURLA, ROAD,
Ex-Rate	Freight & Charges
Prepaid at	Grand Sender Logistics Co., Ltd. Richy
Total Prepaid	AC CARRIER
NVOCC NO. SMTX-NV02767 TERMS AND CONDITIONS AS PER BACK THEREOF	

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F.no.S/10-190/23-24/Commr./NS-I/CAC/JNCH
SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

17.46 I observe that above evidence indicates that Shri Rajesh Vasoya is clarifying the details of insecticides and Tracy is clarifying his doubts.

2021年3月25日 印度919 071 016合同产品细节区分 5500kg CONSIGNMENT

From: claire.chen@agrocn.com (claire.chen@agrocn.com)

To: rajusvasoya@yahoo.co.in

Date: Thursday, 6 May, 2021 at 06:38 pm IST

Dear Raju

Item 4, 5, 6, 7, 8 packed one pallet, belongs to jaydeep, BATCH NO: 20210325

1. ema :1000KG, one sealed, mark as below, also mark in the bottom of bad, not in middle, inner bag is black

vinyl acetate ethylene copolymer

NET WT:25KGS

GROSS WT:25.2KGS

BATCH NO: 20210325

MFG DATE: Mar. 25 2021

EXP DATE: Mar. 24 2023





2. nano ema :1500KG, one sealed, in the sealed, has like triangle sealed

2021年3月25日 印度919 071 016合同产品细节区分 5500kg CONSIGNMENT

From: claire.chen@agrocn.com (claire.chen@agrocn.com)

To: rajusvasoya@yahoo.co.in

Date: Thursday, 6 May, 2021 at 06:38 pm IST

Dear Raju

Item 4, 5, 6, 7, 8 packed one pallet, belongs to jaydeep, BATCH NO: 20210325

1. ema :1000KG, one sealed, mark as below, also mark in the bottom of bad, not in middle, inner bag is black

2. nano kk : 1200KG, shipping mark is different that it is longer than others shipping mark

3. nano aba 500KG, one sealed, one dark point.

4. quizaklopp : 200KG, one sealed, has a word Q inside

5. pado : 500KG, one sealed, in the bottom has dark line

6. 6BA : 200KG,

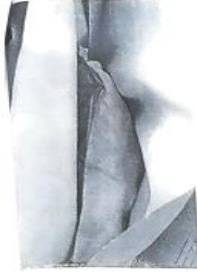
7. Pyraclostrobin : 200KG, two bag for this products

about blank

2/4

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Yahoo Mail - Fw: 2021年3月25日 印度919 071 016合同产品细节区分 5500kg CONSIGNMENT



Thanks & Best Regards
Claire Chen
Sales Manager
Shanghai AgroChina Chemical Co.,Ltd
Address: Room 207, NO.664,Xinhua Rd,Changning District ,Shanghai China
Phone: +86 62526212
Fax: +86 62526219
Cell: +86 15502159168
Wechat:15502159168
web: www.agrocn.com
www.agroasia.cn
claire.chen@agrocn.com
claire.chen@agroasia.cn

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17.48 I observe that above chat between Shri Rajesh Vasoya and Candy are related to order for 26 MT of KK that is Chlorantraniliprole was given to Candy.

17.49 In view of the above digital evidence I find that the misdeclaration was deliberate and executed under the directions of Shri Rajesh Vasoya. The chats and emails between Shri Rajesh Vasoya and his foreign suppliers, namely Ms. Tracy and Ms. Candy, categorically establish that he was personally coordinating the import of restricted insecticides, such as Chlorantraniliprole (Coragen/KK), Emamectin Benzoate (Ema), Abamectin, Nano Emamectin Benzoate, and Paclbutrazol, while instructing the suppliers to declare them falsely as “Vinyl Acetate Ethylene Copolymer” in the Bills of Lading and other shipping documents. The digital communications further reveal that he verified and approved the false product descriptions, decided on markings to distinguish between different insecticides, and discussed shipment quantities, pricing, and hawala payments, which correlate directly with specific Bills of Entry and import consignments. The digital evidence is voluminous, and only illustrative instances have been cited in this order to demonstrate the consistent and conscious pattern of misdeclaration adopted by Shri Rajesh Vasoya. The cumulative analysis of these evidences clearly proves that the misdeclaration was not accidental or due to lack of knowledge but a preplanned act carried out with the intent to conceal the true nature of the imported goods, circumvent the prohibitions under the Insecticides Act, 1968, undervalue the imports, and evade the applicable customs duties.

DOCUMENTARY EVIDENCE REDARING MISDECLARATION

17.50 I observe that during the course of investigation proforma invoices sent to Shri Rajesh Vasoya by various suppliers contained details of insecticides being imported and actual price quoted by the foreign suppliers along with payment terms.

Shanghai Mingdou Chemical Co.,Ltd. Rm.2105,Zhenyuan Building,No.2052 North Zhongshan Road,Shanghai ,P.R.China Tel:0086-21- 32553195 Fax:0086-21-52912097				
PROFORMA INVOICE				
TO :Radhey Impex ADD: E/202, Rushikesh Bldg., Sarathana Jakatnaka, Varachha, Surat-396006 Gurjart-India Tel: +91 98980 83583			PI NO:MDC-20220614-MQX-264	
Date: 14th,June 2022				
This invoice is made by and between the seller and buyer whereby the seller agrees to sell and buyer agrees to buy the under-mentioned goods according to the terms and conditions stipulated below:				
Commodity name	Pack	Quantity(L/KG)	Unit Price (CIF Nhava Sheva USD)	Amount (USD)
Abamectin 95% TC	25kg/bag	5000	85.7\$/kg	428500
TOTAL:				428,500
SAY TOTAL AMOUNT U.S.DOLLAR IS FOUR HUNDRED TWENTY-EIGHT THOUSAND FIVE HUNDRED ONLY.				
1.Payment terms: 30% deposit, 70% balance 90 days from BL against date. 2.Delivery date: 15days after got the deposit 3.Terms of delivery: CIF nhava sheva 4.Shipping mark: according to customer 5. IE CODE: 5215017107 6. GSTIN number: 24ADPPV9867L1ZB				
BENEFICIARY'S Name: SHANGHAI MINGDOU CHEMICAL CO.,LTD ACCOUNT: 1781127007 Citibank (China) Co., Ltd. Shanghai Branch				

For and on behalf of

SHANGHAI MINGDOU CHEMICAL CO.,LTD

上海明都化学有限公司

Shanghai Mingdou Chemical Co., Ltd. Rm.2105,Zhenyuan Building,No.2052 North Zhongshan Road,Shanghai ,P.R.China Tel:0086-21- 32553195 Fax:0086-21-52912097				
PROFORMA INVOICE				
TO :Radhey Impex ADD: E/202, Rushikesh Bldg., Sarathana Jakatnaka, Varachha, Surat-396006 Gurjart-India Tel: +91 98980 83583			PI NO:MDC-20220708-MQX-272	
			Date: 8th,July 2022	
This invoice is made by and between the seller and buyer whereby the seller agrees to sell and buyer agrees to buy the under-mentioned goods according to the terms and conditions stipulated below:				
Commodity name	Pack	Quantity(L/KG)	Unit Price (CIF Nhava Sheva USD)	Amount (USD)
Nano ema 70% TC	25kg/bag	6000	84.5\$/kg	507000
TOTAL:				507,000
SAY TOTAL AMOUNT U.S.DOLLAR IS FIVE HUNDRED AND SEVEN THOUSAND ONLY.				
1.Payment terms: 20% deposit, 80% balance 90 days from BL against date 2.Delivery date: 25days after got the deposite 3.Terms of delivery: CIF nhava sheva 4.Shipping mark: according to customer 5. IE CODE: 5215017107 6. GSTIN number: 24ADPPV9867L1ZB <i>For and on behalf of</i> SHANGHAI MINGDOU CHEMICAL CO.,LTD 上海明都化工有限公司 张恒 <i>Authorized Signature(s)</i>				
BENEFICIARY'S Name: SHANGHAI MINGDOU CHEMICAL CO., LTD ACCOUNT: 1781127007 Citibank (China) Co., Ltd. Shanghai Branch				

17.51 I find that the **above-mentioned proforma invoices** are raised by the **foreign supplier** in the name of **M/s Radhey Impex**, controlled by **Shri Rajesh Vasoya**, clearly reflect the **actual description, quantity, price, and payment terms** of the **restricted insecticides (i.e cc 95% TC)** imported by him not “Vinyl Acetate Ethylene Copolymer” as declared in the bill of entry. The invoices specifically indicate the **true transaction value of USD 70/kg**, which corresponds to the **market value of imported insecticides, in** comparison to the **declared value of USD 2/kg**. On correlation of the details of these proforma invoices with the corresponding import documents, I

find that **Proforma Invoice No. MDC220830MQX280** directly corresponds to **Bill of Entry No. 2854443** dated **13.10.2022**, filed in the name of **M/s Gopal Exim**, as mentioned at **Serial No. 12 of Annexures-A and B**. This establishes beyond doubt that the **proforma invoices represent the true commercial transaction**, while the **invoices and declarations filed with Customs were fabricated and undervalued** at the instance of **Shri Rajesh Vasoya**.

17.52 I observe that investigation has brought out transaction related image in relation to the foreign suppliers as follows:-



PAYMENT TRANSACTION

GENERATED BY: ZULHILMI03
GENERATED ON: 05/08/2022 1.59 PM

PAYMENT SUMMARY

YOUR REFERENCE
PIGSGPROMOA03966

BACKOFFICE REFERENCE

UETR NUMBER

64e78dbe-7c62-4ccb-b844-cb9e69b44999

PAYMENT REFERENCE

Pay Ref. Q0003969

Batch Ref.
Import Ref.

STATUS

Draft

PAYMENT AMOUNT

USD 19,998.00

PAYMENT TYPE

TT - TELEGRAPHIC TRANSFER

PAYMENT DATE

05/08/2022

DEBIT DATE

05/08/2022

PAY FROM

PROMOIS INTERNATIONAL PTE. LTD.
0106622935 SCBLSG22XXX SG USD

Company Name

ACCOUNT HELD IN

SG

PAYEE NICKNAME

Shanghai Agroriver Chemical CO

PAY TO

Shanghai Agroriver Chemical CO

PAYEE BANK DETAILS

NAME: HONGKONG AND SHANGHAI
BANKING CORPORATION
LIMITED, THE
CODE: HSBCHKHHHKH

PAYEE BANK BRANCH DETAILS

NAME:

CODE:

ACCOUNT:

747197960838

PAYEE ADDRESS:

Limited

PAYEE BANK ADDRESS:

1 QUEEN'S ROAD CENTAL
HONG KONG
HONG KONG

PAYEE BANK BRANCH ADDRESS:

1 QUEEN'S ROAD CENTAL
HONG KONG

LOCAL LANGUAGE DETAILS

PAYEE NAME: Shanghai Agroriver Chemical CO

PAYEE ADDRESS: Limited

AMOUNT

PRIORITY

PAYMENT AMOUNT

CHARGES TO BE PAID BY

Local Charges :

PAYEE

PAYMENT AMOUNT

USD 19,998.00

Overseas Charges :

PAYEE

DEBIT AMOUNT

USD 19,998.00

CHARGES AMOUNT

USD

17.53 I find that the **above image** pertains to a **payment of USD 19,998/- made to M/s Shanghai Agroriver Chemicals**, which represents a **remittance towards the smuggled insecticides** imported under the directions of **Shri Rajesh Vasoya**. During the course of investigation, the importer and mastermind, **Shri Rajesh Vasoya, failed to offer any explanation or supporting documentation** to justify this payment. In the absence of any legitimate reason or accounting record, the said transaction **clearly represents a balance payment made** in connection with the **undervalued and misdeclared import consignments**.

MOTIVE

17.54 I find that the evidences on record i.e. oral statements, digital communications, financial trails, and documentary records clearly establishes the **motive** of **Shri Rajesh Vasoya** behind the misdeclaration and undervaluation of imported insecticides. Shri Rajesh Vasoya planned this conspiracy to **evade statutory restrictions** under the **Insecticides Act, 1968** which requires mandatory registration for import of such insecticides, and to **evade customs duty** payable by declaring a **value of USD 2/kg** in place of the **actual value of USD 60–110/kg**. Shri Rajesh Vasoya's own statements, corroborated by chats and financial records, reveal a **deliberate and continuing intent to conceal the true nature and value of goods**, circumvent regulatory controls,

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and enrich himself through illegal imports. The **motive** behind the misdeclaration stands **clearly established as financial enrichment**.

COHERENCE AMONG EVIDENCES

17.55 I find that there is **complete coherence among all categories of evidence** i.e. oral, digital, documentary, and financial which together form an unbroken chain leading to the conclusion of deliberate misdeclaration. The **oral evidence** records categorical admissions by Shri Rajesh Vasoya and his associates that the goods were restricted insecticides falsely declared as “Vinyl Acetate Ethylene Copolymer.” The **digital evidence**, including WeChat and email communications, corroborates this by showing Shri Rajesh Vasoya’s direct instructions to suppliers to use false descriptions and his approval of the same prior to shipment. The **documentary evidence**, including proforma invoices, aligns perfectly with the contents of those digital chats, revealing a consistent pattern of undervaluation and false description across multiple consignments. The **financial evidence** consisting of hawala remittances and foreign transfers without justification, provides the monetary link confirming the actual flow of funds corresponding to the concealed value of the smuggled insecticides. The **coherence among these evidences** eliminates the possibility of misinterpretation and instead demonstrates a **planned, organized, and fraudulent modus operandi** executed by Shri Rajesh Vasoya.

17.56 From the above evidences and Test Report it has been undisputedly established that goods imported and declared as “*Vinyl Acetate Ethylene Copolymer*” are insecticides such as Chlorantraniliprole and Emamectin Benzoate. In view of the oral, digital, documentary, and financial evidences discussed above, it has been clearly established that the importer/mastermind has wilfully misdeclared the goods with the intention to conceal their true nature, evade customs duty, and bypass the mandatory regulatory requirements applicable to such insecticides. I find that on the basis of the test report and the corroborative oral, digital, documentary, financial, and circumstantial evidence that the importer/mastermind has wilfully and deliberately misdeclared the imported goods as “Vinyl Acetate Ethylene Copolymer” in the import documents, whereas the goods actually imported were restricted insecticides namely Chlorantraniliprole, Emamectin Benzoate, Abamectin, and Nano Emamectin Benzoate. The test report conclusively establishes that the goods do not conform to the declared description. The oral and digital evidence, including the statements of the noticees and verified WeChat, email, and WhatsApp conversations, reveals that Shri Rajesh Vasoya had instructed his foreign suppliers to describe the restricted insecticides as “Vinyl Acetate Ethylene Copolymer” in the Bills of Lading, Invoices, and other shipping documents to conceal the true nature of the goods. The documentary evidence, in the form of import documents further confirms that such misdeclaration was deliberate and systematic. The financial and circumstantial evidences further corroborate that multiple IECs were created and operated under Shri Rajesh Vasoya’s control to facilitate these misdeclared imports, indicating a calculated and organized effort to bypass the restrictions imposed under the Insecticides Act, 1968.

A.1 As to whether goods declared under CTH 3901 30 00 were incorrectly classified, and merit reclassification under CTH 3808 99 90?

17.57 From the discussion above it is evident that goods imported falls under the category of insecticides and Department has proposed classification under CTH 38089990. Chapter 38 deals with Miscellaneous chemical products and heading CTH 3808 deals with **Insecticides**, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).

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3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)
	- <i>Goods specified in Sub-heading Note 1 to this Chapter :</i>
3808 52 00	-- DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g
3808 59 00	-- Other
	- <i>Goods specified in Sub-heading Note 2 to this Chapter :</i>
3808 61 00	-- In packings of a net weight content not exceeding 300 g
3808 62 00	-- In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg
3808 69 00	-- Other
	- <i>Other :</i>
3808 91	-- <i>Insecticides :</i>
3808 91 11	-- Aluminium phosphate (for example phostoxin)
3808 91 12	-- Calcium cyanide
3808 91 13	-- D.D.V.P. (Dimethyle-dichloro-vinyl-phosphate)
3808 91 21	-- Diagonal
3808 91 22	-- Methyl bromide
3808 91 23	-- Dimethoate, technical grade
3808 91 24	-- Melathion
3808 91 31	-- Endosulphan, technical grade
3808 91 32	-- Quinal phos
3808 91 33	-- Isoproturon
3808 91 34	-- Fenthion
3808 91 35	-- Cipermethrin, technical grade
3808 91 36	-- Allethrin
3808 91 37	-- Synthetic pyrethrum
	-- <i>Goods specified in Supplementary Notes 1 and 2 to this Chapter :</i>
3808 91 41	-- Goods specified in Supplementary Note 1 to this Chapter
3808 91 42	-- Goods specified in Supplementary Note 2 to this Chapter
	-- <i>Goods specified in Supplementary Notes 3 and 4 to this Chapter :</i>
3808 91 51	-- Goods specified in Supplementary Note 3 to this Chapter

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3808 91 52	-- Goods specified in Supplementary Note 4 to this Chapter
	--
	-- <i>Other :</i>
	-
3808 91 91	-- Repellents for insects such as flies, mosquito
	--
3808 91 92	-- Paper impregnated or coated with insecticides such as D.D.T. coated paper
	--
3808 91 99	-- Other
	--
3808 92	-- <i>Fungicides :</i>
	--
3808 92 10	-- Maneb
	-
3808 92 20	-- Sodium penta chlorophenate (santrobrite)
	-
3808 92 30	-- Thiram (tetra methyl thiuram disulphide)
	-
3808 92 40	-- Zineb
	-
3808 92 50	-- Copper oxychloride
	-
3808 92 60	-- Goods specified in Supplementary Note 5 to this Chapter
	-
3808 92 70	-- Goods specified in Supplementary Note 6 to this Chapter
	-
3808 92 90	-- Other
	-
3808 93	-- <i>Herbicides, anti-sprouting products and plant-growth regulators :</i>
	--
3808 93 10	-- Chloromethyl phenozy acetic acid (M.C.P.A)
	-
3808 93 20	-- 2:4 Dichloro phenozy acetic acid and its esters
	-
3808 93 30	-- Gibberellic acid
	-
3808 93 40	-- Plant growth regulators
	-
3808 93 50	-- Weedicides and weed killing agents
	-
	-- <i>Goods specified in Supplementary Notes 7 and 8 to this Chapter :</i>
	-
3808 93 61	-- Goods specified in Supplementary Note 7 to this Chapter
	--
3808 93 62	-- Goods specified in Supplementary Note 8 to this Chapter
	--
	-- <i>Goods specified in Supplementary Notes 9 and 10 to this Chapter :</i>
	-
3808 93 71	-- Goods specified in Supplementary Note 9 to this Chapter
	--
3808 93 72	-- Goods specified in Supplementary Note 10 to this Chapter
	--
3808 93 90	-- Other
	-
3808 94 00	-- Disinfectants
	--
3808 99	-- <i>Other:</i>
	--
3808 99 10	-- Pesticides, not elsewhere specified or included
	-

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3808 99 90	-- Other	
	-	

The goods under import were declared as "Vinyl Acetate Ethylene Copolymer", but chemical analysis by CRCL and CIL revealed that the imported consignments in fact consist of insecticides primarily containing Chlorantraniliprole, Emamectin Benzoate, and Diflubenzuron in different concentrations. These active ingredients are well-known insecticides.

On the basis of the test results, it is evident that these consignments are not polymers but are technical grade insecticides or insecticidal formulations.

Heading 3808 of the Customs Tariff specifically covers:

"Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles."

The phrase “**preparations**” here is key here. Even though the products are not in retail packaging, they clearly fall within the ambit of **preparations**, given that they are formulated with active insecticidal ingredients and are not separate chemically defined compounds (i.e., not classified under Chapter 28 or 29). This satisfies the requirement of Heading 3808 as clarified by **Chapter Note 1(a)** to Chapter 38.

Chapter Note 1(a) is reproduced below:-

1. This Chapter does not cover :

- (a) separate chemically defined elements or compounds with the exception of the following :
- (1) artificial graphite (heading 3801);
 - (2) insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 3808;
 - (3) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 3813);
 - (4) certified reference materials specified in Note 2 below;
 - (5) products specified in Note 3(a) or 3(c) below;

I find that the imported goods are appropriately classifiable under Heading **3808** as insecticides.

Analysis of Subheading Structure Under 3808

I find that the imported goods are insecticides, therefore correct classification at the subheading level requires further discussion: -

- The subheadings **38085200 to 38086900** are intended to cover only **specific substances** listed under **Subheading Notes 1 and 2** to Chapter 38. Their applicability is limited strictly to the active substances expressly named in those notes.

Subheading Note 1 and Subheading Note 2 are reproduced below:-

Sub-heading Notes :

- Sub-headings 3808 52 and 3808 59 cover only goods of heading 3808, containing one or more of the following substances: alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); carbofuran (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1, 1, 1-trichloro-2, 2-bis(p-chlorophenyl) ethane); dieldrin (ISO, INN); 4, 6-dinitro-o-cresol (DNOC (ISO)) or its salts; dinoseb

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- (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1, 2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1, 2, 3, 4, 5, 6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO); 2, 4, 5-T (ISO) (2, 4, 5- trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds; trichlorfon (ISO).
2. Sub-headings 3808 61 to 3808 69 cover only goods of heading 3808, containing alpha-cypermethrin (ISO), bendiocarb (ISO), bifenthrin (ISO), chlorfenapyr (ISO), cyfluthrin (ISO), deltamethrin (INN, ISO), etofenprox (INN), fenitrothion (ISO), lambda-cyhalothrin (ISO), malathion (ISO), pirimiphos-methyl (ISO) or propoxur (ISO).
- Subheadings **38085200** and **38085900** apply only to insecticides containing **DDT, aldrin, lindane, chlordane, heptachlor**, and others of similar nature. These substances are not found in any of the imported consignments.
 - Subheadings **38086100 to 38086900** apply to insecticides containing one or more of the following:
Alpha-cypermethrin, bendiocarb, bifenthrin, chlorfenapyr, cyfluthrin, deltamethrin, etofenprox, fenitrothion, lambda-cyhalothrin, malathion, pirimiphos-methyl, or propoxur.
 - I find that none of the imported goods contain **any** of the substances listed in Subheading Note 1 or 2. Instead, the samples were found to contain **Chlorantraniliprole, Emamectin Benzoate**, and **Diflubenzuron**, none of which are included in the lists attached to these subheadings.

17.58 I find that classification under these subheadings are **restricted** only to the goods containing **those specified active ingredients** as per the sub headings. Therefore, classification under **CTH 3808 52 00 to 3808 69 00** would be **incorrect** and in contradiction to the **General Rules for the Interpretation, Rule 1** which mandates that classification shall be determined according to the terms of the headings and any relative section or chapter notes.

- Subheading 38089111 to 38089137 are specific to certain insecticides like Aluminium phosphate, Calcium cyanide, D.D.V.P., Diagonal, Endosulfan, Methyl Bromide, Dimethoate, Melathion, Quinal phos, Isoproturon, Fenthion, Cipermethrin, Allethrin and Synthetic pyrethrum. None of the goods under import contain these specific chemicals.
- Subheading 38089141 & 38089142 contains goods covered under Supplementary notes 1 & 2. Subheading 38089151 & 38089152 contains goods covered under supplementary notes 3 & 4.

Supplementary notes 1,2,3 and 4 are reproduced below:-

Supplementary Notes :

- Tariff item 3808 91 41 covers one of the following goods of sub-heading 3808 91 : Acephate (ISO) conforming to IS-12915; Cartap Hydrochloride (ISO) conforming to IS-14159; Imidachloprid (ISO) conforming to IS-15443; Acetamiprid (ISO) conforming to IS-15981.
- Tariff item 3808 91 42 covers one of the following goods of sub-heading 3808 91 with content by mass greater than 90% : Chlorentaniliprole (ISO); Buprofezin (ISO); Flubendiamide (ISO); Imamectin Benzoate (ISO).

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3. *Tariff item 3808 91 51 covers only mixtures and preparations of goods of sub-heading 3808 91, containing one or more of the following : Acephate (ISO) conforming to IS-12916; Cartap Hydrochloride (ISO) conforming to IS-14183; Imidachloprid (ISO) conforming to IS-15335; Acetamiprid (ISO) conforming to IS-16328.*
4. *Tariff item 3808 91 52 covers only mixtures and preparations of goods of sub-heading 3808 91 with content by mass greater than 90%, containing one or more of the following : Chlorentaniliprole (ISO); Buprofezin (ISO); Flubendiamide (ISO); Emamectin Benzoate (ISO).*

17.59 I find that only subheading 38089142 covers insecticides like Chlorantraniliprole and Emamectin Benzoate, **but only when content by mass exceeds 90%**. I find that few samples meet this condition (e.g., Chlorantraniliprole at 98.40%) and many others have lower content (e.g., 50.11%, 55.25%). Therefore, classification under 3808 91 42 is not uniformly applicable to all consignments, and each sample cannot be assigned different classifications under the same import description. I find that none of the imported goods fall under the preview of these subheadings.

- Subheading 38089191, 38089192 and 38089199 over repellents or impregnated materials like mosquito mats or insecticide-coated papers, therefore imported goods cannot be classified under this heading.
- Subheading 380292 covers fungicides, therefore imported goods cannot be classified under this heading.
- Subheading 380893 covers Herbicides, anti-sprouting products and plant-growth regulators, therefore imported goods cannot be classified under this heading.
- Subheading 38089400 specifically covers disinfectants, disinfectants are substances used primarily for the destruction of microorganisms such as bacteria, viruses, or fungi therefore the imported goods cannot be classified under this chapter.

Classification: CTH 3808 99 90

17.60 I find that none of the other subheadings under 380891 provide a uniform classification across all entries, the goods are appropriately classifiable under the residuary subheading:

CTH 3808 99 90 – “Other: Other”

This heading covers all other pesticide and insecticide preparations that do not fall under any of the more specific subheadings within Heading 3808. The classification is supported by the following General rules of Interpretation. As per the General Rules for the Interpretation Rule 1, classification is to be determined according to the terms of the headings and any relevant Section or Chapter Notes. The heading 3808 explicitly covers insecticides, provided they are “put up in forms or packings for retail sale or as preparations or articles.” The subject goods meet this criterion both in terms of formulation and intended use, and the packaging and presentation are consistent with insecticidal products. Furthermore, as per Rule 6, which governs classification at the subheading level, the goods do not fall under any of the more specific subheadings under 3808 due to the absence of qualifying substances or conditions. Therefore, classification under the residual subheading 3808 99 90 is justified.

17.61 In view of the above I find that the imported goods merit classification under Customs Tariff Heading 3808 99 90 as "Other insecticides – Other," in accordance with the legal provisions of the Tariff Schedule and the interpretative rules thereunder.

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A.2 As to whether upon reclassification of the goods under CTH 38089990 statutory provisions for Import of insecticides are applicable in this case??

17. 62 I observe that the import of any insecticide into India is governed by the Insecticide Act, 1968. The Central Insecticide Bureau & Registration Committee (CIB & RC) released a Public Notice vide F. No. 04-01 12022-CIR-I dated 17.02.2022 regarding 'check list for Customs on Import of pesticides' for better implementation and dealing with consignments containing imported Insecticides. There are certain conditions for import of insecticides, which are to be followed while import of insecticides, which are as under:

- A. ***Insecticides, i.e. any substance included in the Schedule to the Insecticides Act, 1968, or any preparation containing anyone or more thereof, require mandatory registration under Section 9 by the Registration Committee, constituted under Section 5 of the said Act for insecticidal use or an import permit issued by the same Committee, for non-insecticidal use. Therefore, no insecticide should be allowed to be imported without a valid Certificate of Registration or an Import Permit, issued by the Secretary, Central Insecticides Board & Registration Committee under his signature and official seal.***
- B. *The Certificate of Registration or the Import Permit should be checked with respect to date of validity, if any, mentioned thereon. In case it is not mentioned, such certificate or import permit shall be treated as a permanent document. In case, any date of validity is mentioned, the import should not be allowed on or after its expiry.*
- C. ***The import should be allowed only if the insecticide is originating from the source of import, as mentioned in the Certificate of Registration. In case the name of a supplier is also mentioned therein, the material should route only through the supplier and should not be allowed directly from the source of import.***
- D. *In case there is any variation in the name or address of either the source of import or the supplier and the endorsement of such change has not been obtained by the registrant from the Secretary, Central Insecticides Board & Registration Committee before the import, such import should not be allowed.*
- E. ***The consignment should be accompanied by an invoice of that insecticide issued by the source of import. Even in case of routing the material through the supplier, the material is required to originate from the source of import, duly accompanied by an invoice issued only by the source of import. "If the supplier or the manufacturer of the pesticide (source of import) is the principal company or the subsidiary of the registrant of the Pesticide in India, invoice can be generated from either the manufacturer or the supplier providing the complete details of the source of import in the invoice including name and mailing address as approved by the committee along with Authorization letter from the manufacturer for supplying the material."***
- F. ***In cases of Certificate of Registration issued for pesticides for Import for Export category, it is to be ensured that the entire quantity imported against that Certificate is Exported too (in case of conversion of technical grade material into a preparation thereof, the quantity should be matching in terms of technical grade).***
- G. *In case of doubt, the material should not be released. Only on receiving confirmatory information from the Secretary, Central Insecticides Board & Registration Committee the consignment may be dealt with further.*

17.64 I find that as per the provisions of the Insecticides Act, 1968, and the rules framed thereunder, the importer must adhere to the following conditions:-

- No insecticide or its preparation included in the Schedule to the Act can be imported without a valid Certificate of Registration or Import Permit issued by the Secretary, CIB&RC under Section 9 of the Insecticides Act, 1968.

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- The validity, source of import, and supplier details must strictly conform to those specified in the registration certificate; any change requires prior approval of the Secretary, CIB&RC.
- Every consignment must be accompanied by an invoice issued by the approved source of import and routed only through the authorised supplier mentioned in the registration certificate.

17.65 I find that as per check list issued by CIB imported must obtain registration certificate or Import permit under section 9 of the Insecticides Act 1968. The same is reproduced below:-

“Section 9 of the Insecticides Act, 1968: Registration of insecticides:

(1) Any person desiring to import or manufacture any insecticide may apply to the Registration Committee for the registration of such insecticide and there shall be a separate application for each such insecticide:

Provided that any person engaged in the business of import or manufacture of any insecticide immediately before the commencement of this section shall make an application to the Registration Committee within a period of seventeen months from the date of such commencement for the registration of any insecticide which he has been importing or manufacturing before that date:

Provided further that where any person referred to in the preceding proviso fails to make an application under that proviso within the period specified therein, he may make such application at any time thereafter on payment of a penalty of one hundred rupees for every month or part thereof after the expiry of such period for the registration of each such insecticide.

(2) Every application under sub-section (1) shall be made in such form and contain such particulars as may be prescribed

(3) On receipt of any such application for the registration of an insecticide, the Committee may, after such enquiry as it deems fit and after satisfying itself that the insecticide to which the application relates conforms to the claims made by the importer or by the manufacturer, as the case may be, as regards the efficacy of the insecticide and its safety to human beings and animals, register on such conditions as may be specified by it and on payment of such fee as may be prescribed, the insecticide, allot a registration number thereto and issue a certificate of registration in token thereof within a period of twelve months from the date of receipt of the application:

Provided that the Committee may, if it is unable within the said period to arrive at a decision on the basis of the materials placed before it, extend the period by a further period not exceeding six months:

Provided further that if the Committee is of opinion that the precautions claimed by the applicant as being sufficient to ensure safety to human beings or animals are not such as can be easily observed or that notwithstanding the observance of such precautions the use of the insecticide involves serious risk to human beings or animals, it may refuse to register the insecticide.

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(3A) In the case of applications received by it prior to the 31st day of March, 1975, notwithstanding the expiry of the period specified in sub-section (3) for the disposal of such applications, it shall be lawful and shall be deemed always to have been lawful for the Registration Committee to dispose of such applications at any time after such expiry but within a period of one year from the commencement of the Insecticides (Amendment) Act, 1977 (24 of 1977):

Provided that nothing contained in this sub-section shall be deemed to make any contravention before the commencement of the Insecticides (Amendment) Act, 1977 (24 of 1977), of a condition of a certificate of registration granted before such commencement, an offence punishable under this Act.

(3B) Where the Registration Committee is of opinion that the insecticide is being introduced for the first time in India, it may, pending any enquiry, register it provisionally for a period of two years on such conditions as may be specified by it.

(3C) The Registration Committee may, having regard to the efficacy of the insecticide and its safety to human beings and animals, vary the conditions subject to which a certificate of registration has been granted and may for that purpose require the certificate-holder by notice in writing to deliver up the certificate to it within such time as may be specified in the notice.

(4) Notwithstanding anything contained in this section, where an insecticide has been registered on the application of any person, any other person desiring to import or manufacture the insecticide or engaged in the business of, import or manufacture thereof shall on application and on payment of prescribed fee be allotted a registration number and granted a certificate of registration in respect thereof on the same conditions on which the insecticide was originally registered.”

17.66 I find that section 9 of the Insecticides Act, 1968 mandates that no person shall import or manufacture any insecticide except under and in accordance with a Certificate of Registration granted by the Registration Committee constituted under Section 5 of the said Act. The proviso further empowers the Committee to issue an Import Permit for non-insecticidal use, subject to prescribed conditions. Thus, possession of a valid Registration Certificate or Import Permit is a statutory prerequisite for any lawful import of insecticides into India.

17.67 I find that CIB & RC (Central Insecticide Board & Registration Committee) under the provisions of the Insecticides Act, 1968 provides the Source of Import and list of Indigenous Manufactures of Insecticides. It implies that the said Insecticide can only be imported under a valid license issued by CIB & RC from the approved source company/factory of the approved composition and not from any other source company/factory. Therefore, any import from non-approved source is illegal and any import other than approved composition is also illegal even if it is accompanied with a valid CIB&RC license. The subject insecticides from the source of import list is listed below Table-12 for reference:

Table-12

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Sr. No.	Common Name	Approved Source for Import (M/s)	Indigenous manufacturers (M/s)
1.	Chlorantraniliprole tech 93.00% min *Chlorantraniliprole 35% WG	1. DuPont Asturias S.L. Valle de Tamon Nubledo 33469 Taman-Carreno Asturias, Spain through Supplier Dupont International Operations Sarl Chemin du Pavillion, Geneva, Switzerland. (292nd RC). 2. E.I. DuPont de Nemours & Co. DuPont Crop protection, Mobile Manufacturing Center, 12650 Highway 43, P O Box 565, Axis, Alabama, USA, Source name Change to FMC Corporation, Mobile Manufacturing Centre,12650,Highway43, P.O. Box 565, Axis Alabama 36505-0565,USA (404th RC) through supplier: DuPont International Operations Sarl, 2 Chemin du Pavillon, 1218 Le grand Saconnex, Geneva, Switzerland. 3. Dupont Agricultural Chemicals Through Supplier: Dupont Company (Singapore) Pte. Ltd., 1 Harbour FrontPlace# 11-01, Harbour Front Tower One, Singapore 098633 4. *Gowan Milling LLC, 12300 E. Country 8th Street, Yuma Arizona 85365, USA, a designated manufacturer of FMC corporation, Walnut Street, Philadelphia, Pennsylvania 19104, USA (426th RC meeting)	1. Natco Pharma Ltd. approved in 425th RC 2. Best Crop Science LLP approved in 425th RC 3. Insecticides India Ltd., 93.00% w/w min. 9(3) TIM vs Tl.in 435 Rc 4. Indogulf Cropsciences Limited 5. Gharda Chemicals Limited 6. Agrow Allied Ventures Private Limited 7.Dharmaj Crop Guard Limited
2.	Emamectin Benzoate Technical 95%min.	1. M/s Hebei Vain BiochemicalCo. Ltd 393 Heping East Road, Shijiazhuang City, Hebei Province, P.R. China. 95.0% Min (293rd RC) Source name Change to Hebei Veyoug BioChemical Co. Ltd, China 2. Hunan Gofar Fine Chemical Industry Technical Co.Ltd.Yuxi Linxiang City, Hunan, China. through Supplier: Shenzhon Sushan Technology Co. Ltd. Room No. 2410, Bloc, Huangdu Plaza, Yitian Road, Futian District, Shenzhen Guangdong Province, China.95.0% Min (341th RC) 3. Zhejiang Shenghua BiokBiology Co. Ltd. China. Plant Address: Zhongguan Industrial Park Deqing Zhejiang China, Zip Code-313220. Office Address: Room 1003, Part-D Phase, Two World Trade Centre, No.122, Shuguang Road,	

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		Hangzhou310007, China. (329th/346thRC) 4.M/s.Syngenta Nantong Crop Protection Co. Ltd., No.1, Zhong Yang Road, Nantong, Jiangsu, PRChina,(95.0% min (356thRC) 5. Qingdao KYX Chemical Co. Ltd., Shuji Industries Zone, Laixi District, Qingdao, China Zip-266071 95.0%min (363rdRC) 6. Jingbo Agro chemicals Technology Co., Ltd., Economic Development Zone, Boxing County, Shandong Province–256500,P.R. China through Supplier Willowood (Hangzhou) Co. Ltd., Room 2003, Golden Plaza, No. 118, Qingchun Road, Xiacheng District, Hangzhou City, Zhejiang (367thRC)	
3	Enamectin Benzoate 5 % SG, 95% w/w min. (420th RC)	1. Syngenta Crop protection AG, Switzerland (277 th RC) (341th RC)	Krishi Rasayan, Kolkata, India (95% w/w min. (420th RC)
4	Enamectin Benzoate 0.1% w/w GelBait	Fumakilla Malaysia Berhad, Plot No. 256, Tingkat Perusahaan 5 Kawasan Perindustrian Perai 2,13600 Perai, Penang, Malaysia (367thRC)	
5	Abamectin Technical 90%, 92%, 95% w/w min*	1. Syngenta Crop Protection, USA. 90.0% min (369th RC) 2. *Hebei Veyong Bio Chemicals Co Ltd. East Heping Road, ShijiazhuangCity, Hebei, Province China (371/372nd RC) 3. Hebei Xingbai Agricultural Technology Co. Ltd., Address: Nanbaishe Bio-Industrial Park, Zhao Country, Hebei Province, 051530, China Formerly known as Shijiazhuang Xingbai Bioengineering Co. Ltd., Add: Xingbai Industry Zone, Zhao Country, Hebei Province, 051530, China and supplied by Shenzhou Chemical (Shenzhen) Co. Ltd., Add: Rm. 1211-1212, Exhibition Times Centre, Block C, Royal Plaza, Yitian South Rd. Futian District, Shenzhen Guangdong, China. (92%) (439th RC)	
6	Abamectin 1.9% w/wEC	Syngenta Crop Protection AG Switzerland (369th RC)	

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7	Paclobutrazol Technical 95% min.	1. Jiangsu Sword Agrochemicals Co.Ltd, No.1008, East Guanhua Road, Jianhu County, China Supplier: Chongqing Shining Fine Chemical Co. Ltd, China (327th RC)	1. Cheminova India Ltd . 95%. 9(3) in 365thRC 2. M/s GSP CropScience Pvt. Ltd. ,95% min. in397thRC 3. M/s Best CropScience LLP. ,95% min. in 407 th RC 4. India Pesticides Ltd., 95% w/w min. in 434 RC 5. Peptech Biosciences Ltd., Paclobutrazole technical 95% w/w, in 434 RC. 6. Bonagiri Life Science Ltd., 95% w/w, in 434 RC. 7. Omega Fine Chemicals 8. Best Crop Science Pvt. Ltd. 9. Sahib Pesticides 10. Astec LifeSciences Limited 11. Bharat Rasayan Ltd 12. PEPTECH BIOSCIENCES LIMITED 13. India Pesticides Limited 14. India Pesticides Limited 15. India Pesticides Limited 16. Insecticides India Limited 17. AIMCO PESTICIDES LIMITED 18. Heranba Industries Limited
8	Paclobutrazol 23% SC (FI)	1. Syngenta Agrochemicals, Fernhurst hasleme,Surrey,UK 2. PGR International Pty Ltd., 4, Diary Road, Werribee, Vic. 3030, Australia (326thRC)	
9	Ametroctradin 27% + Dimethomorph 20.27% SCFI	1. BASF Espanola S.L, Ctra. Nacional, 340 Km 1156, 43006 Tarragona, Spain. (by BASF India Ltd., Mumbai in 342ndRC)	
10	Dimethomorph 12% + Pyraclostrobin 6.7% WG for Import	M/s. IPT Pergande GmbH, Wilfried Pergande Platzl, 06369 WeiBandt–Golchau, Germany (366th RC)	
11	Dimethomorph Technical 96.5% min.	Crystal Crop Protection Ltd. (439th RC) Coromandel International Limited	
12	Dinotefuran 20% SG (FI-WRT) Dinotefuran 0.5% RB	1. GAP Industries Co Ltd, Thailand through supplier Summit AgroInternational Ltd. Summitomo Corporation Takebashi Building, 9F, 1-2-2, Hitobashi, Chiyoda-Ku, Tokyo 100003 (326th RC.) 2.BASF India Ltd. (430th RC)	
13	Dinotefuran Technical 99.1% w/w min. Dinotefuran 97% w/w min.	1. Mitsui Chemicals Agro Inc. (MCAG), Japan (414thRC) 2. Jiangsu Lanfeng Biochemical Co. Ltd., China,	3. M/s Insecticides India Ltd, New Delhi (97% min 416RC) 4. M/s Bes tCrop Science LLP, New Delhi (97% min416RC) 5. Indofil Industries Ltd., 99.1% min. , 434 RC. 6. Bhagiradha Chemicals & Industries Ltd., 97.00%, (TIM vs FIWRT) 9(3).in 435RC 7. Meghmani Organics Limited, Ahmedabad

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			8. MG ORGANICS PRIVATE LIMITED 9. Heranba Industries Limited
14	Gibberellic Acid Technical 90% min.	1. Valent Bioscience Corp. 2. Polfa Pharmaceutical Works, Poland Suppliedby:Ciech Poland. 3. Phylaxia Veterinary Biologicals, Budapest, Hungary. Supplied by:Medinpex, Hungary. 4. ZenecaLtd., UK. 5. Hunan Biological Medicine Factory, China.through Hunan Yahua Seed Corporation Ltd., Changsa, China. 6. Capd, Abbotlab,USA 7. Jianxi New Reyphon Biochemicals Co. Ltd.,China through supplier Willowood Ltd., Hong Kong, (390thRC) 8. Zhejiang Qinjiang BiochemicalCo. Ltd., Add: 598, Xishan Road, Haining Zhejiang, China and suppliedby Shanghai Agrotree Chemical Co. Ltd., Add: Room B515, No. 2250, South Pudong Road, Pudong, Shanghai 200127, P. R. China. (424th RC 90% min.) 9. Zhejiang Qianjiang Biochemical Co. Ltd, No-598 Xishan Road, Xiashi, Haining, Zhejiang,China. through supplier Hebei Bester Commerce and Trade Co. Ltd.. 64-203 No. 66 Dianda Street Xinhua District.Shijiazhuang, China. (426th RC, 90% min.)	1. Shankar & Sastry Ltd.,Bangalore 2. KrishiRasayanPvt.Ltd.,Kolkata 3. Best Crop Science Pvt. Ltd. 4. Agro Life Science Corporation 5. Universal Speciality Chemicals Pvt. Ltd. 6. PEPTECH BIOSCIENCES LIMITED 7. Ichiban Crop Science Limited
15	Gibberellic Acid 40.0% WSGFI Gibberellic Acid 0.1% GR	1. Valent BioSciences Crop, 870 Technology Way,Libertyville, IL, 60048, USA	Sumitomo Chemical India Pvt. Ltd , Mumbai in 362nd RC) Sumitomo Chemical India Pvt. Ltd.(439TH RC)
16	Fomesafen Technical 95% min Fomesafen 12% + Quizalofop ethyl 3% SC	1. Jiangsu Changqing Agrochemical Co. Ltd., No. 1 Jiangling Road Putou Town, Jiangdu, Jiangsu- 225 218 PRC(360thRC) 2. Inner Mongolia Join Dream Fine Chemicals Co. Ltd. (Add. Zhiongcheng Road East, Wuda Economic Development Zone, Wuhai 016000, Inner Mongolia, China) and through supplier Hebei Bestar Commerce and Trade Co. ltd., (Add.6-3-203 No. 66 Dianda Street, Xinhua District, Shijiazhuang, Hebei, China) (421st RC)	

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17	Quizalofop ethyl Technical, 98% w/w	Nisan Chemical Industries Ltd, Kowa, Hitotsubashi Building, 7-1, 3- Chome, Kanda-Nishikicho,Chiyoda-Ku, 101- 0054Tokyo, Japan, Through Supplier - Nissei Corporation,10-5, Nihonbashi- Honcho,1- Chome, Chou-Ku Tokyo,103- 0023Japan. (393th RC)	1. M/sCrystalCropprotectionPvt.Ltd. ,9(3)98%w/wmin.in380thRC)(TIMvs FI). 2. Godrej Agrotech Ltd, 9(3) 98% w/w min.in380thRC) (TIMvsFI). 3. M/sAtulLtd.,9(3),98%w/wmin.in 387th RC) (TIMvsFI). 4. Agrow Allied Venture Pvt. Ltd., 98% w/w min, in 434Rc 5. ndogulf Cropsciences Limited 6. Heranba Industries Limited 7. Agro Life Science Corporation 8. Ichiban Crop Science Limited 9. Meghmani Industries Limited 10. Anu Products Limited 11. Coromandel International Limited 12. NACL Industries Limited 13. Best Crop Science Pvt. Ltd.
18	1. Quizalofop ethyl10%EC 2. Quizalofop ethyl 5%EC*	1. Nisan Chemical Industries Ltd,Kowa- Hitotsubashi Building, 7-1, 3- Chome, Kanda- Nishiki-cho, Chiyoda- Ku, Tokyo-101-0054. Japan Through Supplier - Nissei Corporation,10-5, NihonbashiHoncho,1- Chome,Chou- uTokyo,103- 0023,Japan.(348th RC) Source Change to M/sNisan Chemical Corporation, 5- 1, Nihonbashi, 2- Chome,Chou- Ku,Tokyo(10136119),Japan. 2. * Nissan Chemical Co.,Japan (246 thRC)	
19	Pyraclostrobin Tech 95% min, 97% w/w min	BASF Schwarzheide GmbH, Schipkauer Strasse 1, 01987, Schwarzheide, Germany (437th RC)	Best Crop Science LLP,NewDelhi 9(3) , 97.0% Min , TIM vs TI in 399th RC

17.68 In view of the above, it has been undisputedly established that the imported goods are insecticides and are imported into India illegally by way of misdeclaration to avoid applicable customs duty and statutory restrictions.

The above conditions form the mandatory legal framework governing the import of insecticides into India. Any violation, including import without a valid certificate, import from an unapproved source, mis-declaration of the product, or incomplete/inaccurate documentation, constitutes a contravention of the Insecticides Act, 1968, and renders the import unauthorized and liable for action under the Customs Act, 1962.

In view of the above it has been undisputedly established that imported goods i.e. Chlorantraniliprole, Emamectin Benzoate, and Diflubenzuron, are correctly classifiable under Customs Tariff Heading 3808 99 90 as "Other insecticides – Other", in accordance with the terms of the heading and the General Rules for Interpretation of the Import Tariff, particularly General rules of interpretation Rule 1 and Rule 6. Further importer must produce a valid registration certificate under the Insecticides Act, 1968, and has to import goods from approved or licensed supplier.

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In view of the above, since the goods have been deliberately misdeclared and misclassified I reject the declared classification of live consignment of goods Imported by M/s Gopal Exim, M/s Satnam Enterprises and M/s Vaishanavi Finechem and goods found from the premises of the M/s Vasoya Industries and the same merits classification under CTH 38089990.

In view of the above, since the goods have been deliberately misdeclared and misclassified I reject the declared classification of consignment of Imported goods by M/s Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises and the same merits classification under CTH 38089990.

B. As to whether the declared assessable value of the imported goods vide live bills of entry as mentioned in Table 03 and vide Past Bills of entry as mentioned in Annexure C, Annexure E and Annexure G above to be rejected under Section 14 of the Customs Act, 1962, and redetermined in accordance with the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007?

B.1 As to whether the declared value of the imported goods/items as mentioned in Table C is liable to be rejected and re-determined under Section 14(1) of the Customs Act, 1962.

B.2 As to whether the declared value of the imported goods/items as mentioned in Table C is liable to be rejected and re-determined under Rule 9 of the Customs Valuation Rule, 2007.

18. I reiterate my findings at para 17 above wherein it has been undisputedly established that the goods imported by the importer/mastermind were wilfully misdeclared and undervalued to enrich himself by evading the applicable Customs Duty and statutory provisions. Further as per oral, digital, documentary and Circumstantial evidence it has been undisputedly established that Importer has grossly undervalued the goods to enrich himself by saving the applicable Customs Duty.

18.1 I reiterate the list of evidences at para 17.11 that investigation has brought out plethora of evidences indicating deliberate undervaluation by the Importer/ mastermind.

18.2 In view of the above-mentioned evidence it has been undisputedly established that the importer has imported the illegal goods by gross under valuation. Therefore the declared value for the consignments imported by M/s Gopal Exim, M/s Satnam Enterprises, M/s Pooja Enterprises and M/s Vaishnavi Finechem was based on manipulated invoices and thereby not the correct value of the goods. The manipulated invoices submitted at the time of the import of the goods are forged/incorrect documents in terms of Rule 11 of the Customs Valuation (Determination of the Value of Imported Goods) Rules, 2007 (CVR, 2007).

Rule 11 of the Customs Valuation (Determination of the Value of Imported Goods) Rules, 2007 (CVR, 2007) is reproduced below:-

Rule 11. Declaration by the importer

(1) The importer or his agent shall furnish –

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- (a) a declaration **disclosing full and accurate details relating to the value of imported goods**; and
- (b) **any other statement, information or document including an invoice of the manufacturer or producer of the imported goods where the goods are imported from or through a person other than the manufacturer or producer, as considered necessary by the proper officer for determination of the value of imported goods under these rules.**

(2) Nothing contained in these rules shall be construed as restricting or calling into question the right of the proper officer of customs to satisfy himself as to the truth or accuracy of any statement, information, document or declaration presented for valuation purposes.

(3) The provisions of the Customs Act, 1962 (52 of 1962) relating to confiscation, penalty and prosecution shall apply to cases where wrong declaration, information, statement or documents are furnished under these rules.

18.3 Investigation has brought out that the declared value of the imported goods is not actual and true Transaction Value, therefore in terms of the provisions of Section 14(1) of the Customs Act, 1962 read with provisions of Rule 3(1) of the CVR, 2007. Accordingly, the transaction value declared in these consignments is liable to be rejected as per Rule 12 (1) of the CVR, 2007.

Section 14(1) of the Customs Act, 1962 is reproduced below:-

Section 14 Valuation of goods:-

(1) For the purposes of the Customs Tariff Act, 1975 (51 of 1975), or any other law for the time being in force, the value of the imported goods and export goods shall be the transaction value of such goods, that is to say, the price actually paid or payable for the goods when sold for export to India for delivery at the time and place of importation, or as the case may be, for export from India for delivery at the time and place of exportation, where the buyer and seller of the goods are not related and price is the sole consideration for the sale subject to such other conditions as may be specified in the rules made in this behalf:

Provided that such transaction value in the case of imported goods shall include, in addition to the price as aforesaid, any amount paid or payable for costs and services, including commissions and brokerage, engineering, design work, royalties and licence fees, costs of transportation to the place of importation, insurance, loading, unloading and handling charges to the extent and in the manner specified in the rules made in this behalf:

Provided further that the rules made in this behalf may provide for,—

- (i) the circumstances in which the buyer and the seller shall be deemed to be related;
- (ii) the manner of determination of value in respect of goods when there is no sale, or the buyer and the seller are related, or price is not the sole consideration for the sale or in any other case;
- (iii) the manner of acceptance or rejection of value declared by the importer or exporter, as the case may be, where the proper officer has reason to doubt the truth or accuracy of such value, and determination of value for the purposes of this section;

Provided also that such price shall be calculated with reference to the rate of exchange as in force on the date on which a bill of entry is presented under section 46, or a shipping bill of export, as the case may be, is presented under section 50.

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⁵¹ [(iv) *the additional obligations of the importer in respect of any class of imported goods and the checks to be exercised, including the circumstances and manner of exercising thereof, as the Board may specify, where, the Board has reason to believe that the value of such goods may not be declared truthfully or accurately, having regard to the trend of declared value of such goods or any other relevant criteria:]*

Rule 12 of the Customs Valuation (Determination of the Value of Imported Goods) Rules, 2007 (CVR, 2007) is reproduced below:-

Rule 12. 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 misdeclaration 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.

18.4 I observe that during the course of investigation it was revealed that importer has misdeclared the description of the goods in the Bills of Entry as Vinly Acetate Ethylene Copolymer, but the actual goods were insecticides as follows:-

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TABLE C

Sr. No.	Name of Insecticides	Valuation Rule
1	Emamectin Benzoate	Section 14 (1)
2	Nano Emamectin Benzoate	Section 14 (1)
3	Abamectin	Section 14 (1)
4	Nano Abamectin	Rule 9
5	Chlorantraniliprole	Section 14 (1)
6	Nano Chlorantraniliprole	Section 14 (1)
7	Paclobutrazol	Section 14 (1)
8	Diamethomorph	Section 14 (1)
9	Dinotefuron	Rule 9
10	Gibberellic acid	Rule 9
11	Plant Growth Regulator	Rule 9
12	Quizalofop-P-Ethyl	Rule 9
13	Pyraclosrobin	Rule 9

18.3 I observe that as discussed in para 17.16 above, the evidences on record including oral statements, digital communications, documentary records such as proforma invoices, and financial transaction details clearly establishes that the declared transaction values in respect of the imported consignments were not the true and actual prices paid or payable for the goods. Accordingly, in certain cases where authentic transaction documents such as proforma invoices and supplier correspondence were available and directly corroborated with the Bills of Entry, the value should be redetermined under Section 14(1) of the Customs Act, 1962 being the true transaction value of the imported goods. However, in other cases where direct transactional evidence was not available or incomplete, the valuation has been determined in accordance with the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 (CVR, 2007), applying the appropriate sequential rule as per law. Thus, the revised values determined under Section 14(1) and the CVR, 2007 represent the actual and fair value of the imported goods based on the evidence available on record.

B.1 As to whether the declared value of the imported goods/items as mentioned in Table C is liable to be rejected and re-determined under Section 14(1) of the Customs Act, 1962.

DISCUSSIONS ON EVIDENCE RELATED TO VALUATION UNDER SECTION 14(1) OF THE CUSTOMS ACT, 1962.

DOCUMENTARY EVIDENCES REGARDING VALUATION

18.4 I observe that investigation has brought out the following Performa invoices as follows:-

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Shanghai Mingdou Chemical Co.,Ltd. Rm.2105,Zhenyuan Building,No.2052 North Zhongshan Road,Shanghai,P.R.China Tel:0086-21- 32553195 Fax:0086-21-52912097				
PROFORMA INVOICE				
TO :Radhey Impex ADD: E/202, Rushikesh Bldg., Sarathana Jakatnaka, Varachha, Sarat-396006 Gurjart-India Tel: +91 98980 83583			PI NO:MDC-20211008-MQX-235	
Date: 08th,October. 2021				
This invoice is made by and between the seller and buyer whereby the seller agrees to sell and buyer agrees to buy the under-mentioned goods according to the terms and conditions stipulated below:				
Commodity name	Pack	Quantity(L/KG)	Unit Price (CIF Nhava Sheva USD)	Amount (USD)
Nano ema 70% TC	25kg/bag	3000kgs	64usd/kg	192000
Nano ema 70% TC	25kg/bag	3000kgs	64usd/kg	192000
TOTAL:				384,000
SAY TOTAL AMOUNT U.S.DOLLAR IS THREE HUNDRED EIGHTY-FOUR THOUSAND ONLY.				
1.Payment terms: 25% deposit, 75% balance 90 days from BL against For and on behalf of SHANGHAI MINGDOU CHEMICAL CO.,LTD 上海明都化工有限公司				
2.Delivery date: 3MT ship before end of november and 3mt ship before end of december 张恒 Authorized Signature(s)				
3.Terms of delivery: CIF nhava sheva				
4.Shipping mark: according to customer				
5.IE CODE: 5215017107				
6. GSTIN number: 24ADPPV9867L1ZB				
BENEFICIARY'S Name: SHANGHAI MINGDOU CHEMICAL CO., LTD				
ACCOUNT: 1781127007				
Citibank (China) Co., Ltd. Shanghai Branch				
SWIFT Add.: CITICNSX				
Intermediary bank: Citibank N.A. New York				
SWIFT Add.: CITIUS33				

Shanghai Mingdou Chemical Co.,Ltd. Rm.2105,Zhenyuan Building,No.2052 North Zhongshan Road,Shanghai,P.R.China Tel:0086-21- 32553195 Fax:0086-21-52912097				
PROFORMA INVOICE				
TO :Radhey Impex ADD: E/202, Rushikesh Bldg., Sarathana Jakatnaka, Varachha, Sarat-396006 Gurjart-India Tel: +91 98980 83583			PI NO:MDC-20220614-MQX-264	
Date: 14th,June 2022				
This invoice is made by and between the seller and buyer whereby the seller agrees to sell and buyer agrees to buy the under-mentioned goods according to the terms and conditions stipulated below:				
Commodity name	Pack	Quantity(L/KG)	Unit Price (CIF Nhava Sheva USD)	Amount (USD)
Abamectin 95% TC	25kg/bag	5000	85.7\$/kg	428500
TOTAL:				428,500
SAY TOTAL AMOUNT U.S.DOLLAR IS FOUR HUNDRED TWENTY-EIGHT THOUSAND FIVE HUNDRED ONLY.				
1.Payment terms: 20% deposit, 80% balance 90 days from BL against date.				
2.Delivery date: 15days after got the deposite				
3.Terms of delivery: CIF nhava sheva				
4.Shipping mark: according to customer				
5.IE CODE: 5215017107				
6. GSTIN number: 24ADPPV9867L1ZB				
BENEFICIARY'S Name: SHANGHAI MINGDOU CHEMICAL CO.,LTD				
ACCOUNT: 1781127007				
Citibank (China) Co., Ltd. Shanghai Branch				
SWIFT Add.: CITICNSX				
Intermediary bank: Citibank N.A. New York				
SWIFT Add.: CITIUS33				

Narayan

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SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

Shanghai Mingdou Chemical Co.,Ltd.

Rm.2105,Zhenyuan Building,No.2052 North Zhongshan Road,Shanghai ,P.R.China

Tel:0086-21- 32553195 Fax:0086-21-52912097

PROFORMA INVOICE

TO :Radhey Impex
ADD: E/202, Rushikesh Bldg.,
Sarathana Jakatnaka,
Varachha,
Surat-396006
Gurjart-India
Tel: +91 98980 83583

PI NO:MDC-20220830-MQX-280

Date: 30th,Aug 2022

This invoice is made by and between the seller and buyer whereby the seller agrees to sell and buyer agrees to buy the under-mentioned goods according to the terms and conditions stipulated below:

Commodity name	Pack	Quantity(L/KG)	Unit Price (CIF Nhava Sheva USD)	Amount (USD)
cc 95% TC	25kg/bag	6000	70\$/kg	420000
TOTAL:				420,000

SAY TOTAL AMOUNT U.S.DOLLARS FOUR HUNDRED TWENTY THOUSAND ONLY.

1.Payment terms: 20% deposit, 80% balance 90 days from BL against date.
For Radhey Impex

2.Delivery date: 25days after got the deposite

3.Terms of delivery: CIF nhava sheva

4.Shipping mark: according to customer

5. IE CODE: 5215017107

6. GSTIN number: 24ADPPV9867L1ZB

For and on behalf of
SHANGHAI MINGDOU CHEMICAL CO.,LTD
上海明都化工有限公司
张恒
Authorized Signature(s)

BENEFICIARY'S Name: SHANGHAI MINGDOU CHEMICAL CO., LTD
ACCOUNT: 1781127007
Citibank (China) Co., Ltd. Shanghai Branch
SWIFT Add.: CITICNSX
Intermediary bank: Citibank N.A. New York
SWIFT Add.: CITHUS33

For, Radhey Impex
Proprietor

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Shanghai Mingdou Chemical Co.,Ltd. Rm.2105,Zhenyuan Building,No.2052 North Zhongshan Road,Shanghai ,P.R.China Tel:0086-21- 32553195 Fax:0086-21-52912097				
PROFORMA INVOICE				
TO :Radhey Impex ADD: E/202, Rushikesh Bldg., Sarathana Jakatnaka, Varachha, Surat-396006 Gurjart-India Tel: +91 98980 83583		PI NO:MDC-20221120-MQX-298		
Date: 20th,November 2022				
This invoice is made by and between the seller and buyer whereby the seller agrees to sell and buyer agrees to buy the under-mentioned goods according to the terms and conditions stipulated below:				
Commodity name	Pack	Quantity(L/KG)	Unit Price (CIF Nhava Sheva USD)	Amount (USD)
Emamectin benzoate 95% TC	25kg/bag	5000	68\$/kg	340000
TOTAL:				340,000
SAY TOTAL AMOUNT U.S.DOLLAR IS THREE HUNDRED FORTY THOUSAND ONLY.				
1.Payment terms: 20% deposit, 80% balance 30days from BL against date. 2.Delivery date: 15days after got the deposite. 3.Terms of delivery: CIF nhava sheva 4.Shipping mark: according to customer 5. IE CODE: 5215017107 6. GSTIN number: 24ADPPV9867L1ZB				
For and on behalf of SHANGHAI MINGDOU CHEMICAL CO.,LTD 上海明都化工有限公司 张恒 Authorized Signature(s)				
BENEFICIARY'S Name: SHANGHAI MINGDOU CHEMICAL CO., LTD ACCOUNT: 1781127007 Citibank (China) Co., Ltd. Shanghai Branch SWIFT Add.: CITICNSX Intermediary bank: Citibank N.A. New York SWIFT Add.: CITIUS33				

18.5 I find that the investigation has brought out above performa invoice issued to M/s Radha Impex one of the firm in control of Shri Rajesh Vasoya indicating the exact values of the following mis declared imported goods.

Sr.No	Commodity	Price
1	Nano ema	64 UDS
2	Abamectin	85 USD
3	Chlorantraniliprole	70 USD
4	Emamectin Benzonate	68 USD

DIGITAL EVIDENCE REGARDING VALUATION

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F.no.S/10-190/23-24/Commr./NS-I/CAC/JNCH
SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

Yahoo Mail - Re: due payment notice

ay, 24 December 2019, 08:24:26 AM IST, Tracy Meng <tracy.meng@agromdc.com> wrote:

Dear Raju,

Pls kindly check the nano ema 2000kgs docs, and if any revised tell me soonest.
Will send original docs by DHL today once confirmation.

Thanks

Best regards,
Tracy

**明都化工**
MINGDOU CHEMICAL

Shanghai Mingdou Chemical Co.,Ltd.
Mobile /Whatsapp/Wechat: 0086-18721663912
Tel.: 0086-21-32587006
Skype: tracy.agromdc
Email: tracy.meng@agromdc.com

发件人: Tracy Meng [<mailto:tracy.meng@agromdc.com>]
发送时间: 2019年9月2日 17:42
收件人: 'raju Vasoya'
主题: 答复: 答复: shippments details

Dear Raju,

No1:
Products: Paclobutrazol 95% TC
Quantity: 10000kgs
Total amount: 170000usd
Shipment date: 24th of march 2019 , closed payments

No2: MDC-20190415-MQX-127
Products: Emamectin benzoate B2 70% TC 2000kgs + Dinotefuran 97% TC 2000kgs
Total amount: 227600usd
Shipment date: 30th april, payment cleared

31/1/23

Resubyl
31/8/23

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F.no.S/10-190/23-24/Commr./NS-I/CAC/JNCH
SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

Yahoo Mail - Re: due payment notice

MDC-20190624-MQX-135

Products name:EMA B2 69.5% TC

Quantity: 2000kgs

Total amount: 130200usd

Shippment: 1000kgs ---02th july 2019 due payment date is 02th of October.

1000kgs---14th july 2019, due payment is 14th October.

NO4: MDC-20190719-MQX-139

Products name: Dimethomorph 97% TC

Quantity: 2000kgs

Total amount : 49000usd

Shipment date: 28th july 2019 ,due payment date: 28th October

No4: MDC-20190719-MQX-142

Products name: Nano kk 95% TC 2000kgs +nano ema 1000kgs

Total amount: 203100usd

Shipment date: 1000kgs nano kk is 26th august 2019

1000kgs nano kk+1000kgs nano ema 1th September

Pls check it thanks

Best regards,

Tracy

MDC

明都化工

MINGDOU CHEMICAL

Shanghai Mingdou Chemical Co.,Ltd.

Mobile /Whatsapp/Wechat: 0086-18721663912

Tel.: 0086-21-32587006

Skype: tracy.agromdc

Email: tracy.meng@agromdc.com

发件人: Tracy Meng [<mailto:tracy.meng@agromdc.com>]

发送时间: 2019年8月12日 11:40

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2

Yahoo Mail - Re: due payment notice

rajiv Vasoya

答复: 答复: pi from tracy

Dear Raju,

Pls kindly check the PI of nano kk. Thanks

Best regards,

Tracy

 明都化工
MINGDOU CHEMICAL

Shanghai Mingdou Chemical Co.,Ltd.

Mobile /Whatsapp/Wechat: 0086-18721663912

Tel.: 0086-21-32587006

Skype: tracy.agromdc

Email: tracy.meng@agromdc.com

发件人: rajiv Vasoya (<mailto:rajivvasoya@yahoo.co.in>)

发送时间: 2019年7月30日 12:04

收件人: Tracy Meng

主题: Re: 答复: dimethomorph docs

Documents are okay

Thanks & Regards

Rajesh vasoya

On 30-Jul-2562 BE, at 8:45 AM, Tracy Meng <tracy.meng@agromdc.com> wrote:

Dear Raju,

Have a nice day.

Pls kindly check the draft docs of dimethomorph ~ thanks

After u confirmation, I will send u original docs soonest.

Thanks

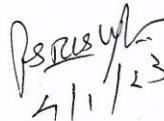
Best regards,

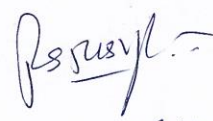
Tracy

<image001.png>

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4/11/23


31/8/23

F.no.S/10-190/23-24/Commr./NS-I/CAC/JNCH
SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

Yahoo Mail - Re: due payment notice

Shanghai Mingdou Chemical Co.,Ltd.

Mobile /Whatsapp/Wechat: 0086-18721663912

Tel.: 0086-21-32587006

Skype: tracy.agromdc

Email: tracy.meng@agromdc.com

发件人: Tracy Meng [<mailto:tracy.meng@agromdc.com>]

发送时间: 2019年7月17日 14:19

收件人: 'raju vasoya'

主题: 答复: docs another 1mt nano ema

Dear Raju,

Another 1mt docs darft, pls check it, thanks

Best regards,

Tracy

<image001.png>

Shanghai Mingdou Chemical Co.,Ltd.

Mobile /Whatsapp/Wechat: 0086-18721663912

Tel.: 0086-21-32587006

Skype: tracy.agromdc

Email: tracy.meng@agromdc.com

发件人: Tracy Meng [<mailto:tracy.meng@agromdc.com>]

发送时间: 2019年7月10日 15:40

收件人: 'raju vasoya'

主题: 答复: other docs COO ect

Dear Raju,

Pls kindly check the other docs of first 1mt nano ema, thanks

Best regards,

Tracy

<image001.png>

Shanghai Mingdou Chemical Co.,Ltd.

Mobile /Whatsapp/Wechat: 0086-18721663912

Tel.: 0086-21-32587006

PS: 4/1/23

PS: 31/8/23

F.no.S/10-190/23-24/Commr./NS-I/CAC/JNCH
SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

2
Yahoo Mail - Re: due payment notice

Mobile /Whatsapp/Wechat: 0086-18721663912

Tel.: 0086-21-32587006

Skype: tracy.agromdc

Email: tracy.meng@agromdc.com

发件人: Tracy Meng [<mailto:tracy.meng@agromdc.com>]

发送时间: 2019年3月28日 16:17

收件人: 'raju vasoya'

主题: 答复: docs checking

DEAR Raju,

Pis check the final docs ,if u check ok I will send u by fedex tomorrow or today, thanks

Best regards,

Tracy

<image001.png>

Shanghai Mingdou Chemical Co.,Ltd.

Mobile /Whatsapp/Wechat: 0086-18721663912

Tel.: 0086-21-32587006

Skype: tracy.agromdc

Email: tracy.meng@agromdc.com

发件人: raju vasoya [<mailto:rajusvasoya@yahoo.co.in>]

发送时间: 2019年2月12日 17:09

收件人: Tracy Meng

主题: hello

Dear Sir/Madam

Wish you the best in 2019 and it is very glad to contact you.

I think Chinese Spring Festival is over and all come back to work.

This is Mr.Rajesh Vasoya from Vasoya Industries pvt Ltd and we are looking for a cooperation with your company.

Rajesh Vasoya
4/1/23

Rajesh Vasoya
31/8/23

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F.no.S/10-190/23-24/Commr./NS-I/CAC/JNCH
SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

Yahoo Mail - Re: due payment notice

We are the professional Manufacturer of Pharmaceutical Api and intermediates , and the product list is on the website, please check.

After visiting your company web, we got that you are the biggest manufacturer and supplier of preparation for this raw material chemicals, like IMINODIBENZYL CARBONYL CHLORIDE(Cas no-33948-19-5)

And we will come in SHANGHAI CAC Exhibition of 5-7 th March and want to visit your company and give the order of IMINODIBENZYL CARBONYL CHLORIDE(Cas no-33948-19-5) and this product required 10-15 MT per month.

so we are completed CAC exhibition at 7th March and 8th march will come in your city and will meet so please give confirmation of appointment of 8th march.

we are looking a chance to cooperate with you.

We will try our best to promote our first cooperation.

By the way, my personal information is bellow, you can contact me at any time.

Hope have a good cooperation for both of us.

Looking forward to your kind reply,

Thanks and Best Regards,



Rajesh vasoya

Director

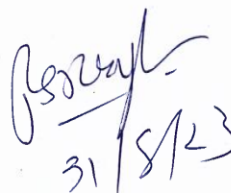
Vasoya Industries Pvt. Ltd

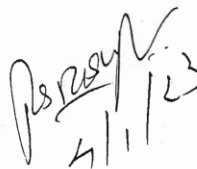
Mo-9898083583

www.vasoyaindustries.com

www.rvagri.com

Unity is the key to win


31/8/23


4/11/23

File No. S/10-190/23-24/Commr./NS-I/CAC/JNCH
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18.7 In view of the above email correspondence, the true and actual value of few of the illegally imported insecticides are as follows:-

Sr.No	Commodity	Price
1	Nano Chlorantraniliprole	65 USD
2	Paclobutrazol	12 USD
3	Diamethomorph	24.5 USD

18.8 In view of the above, I find that based on the documentary and digital evidences placed on record including proforma invoices and email correspondences between the importer and foreign suppliers — the true and actual transaction value of the imported goods has been undisputedly established. These evidences conclusively reveal that the declared value of USD 2/kg was grossly understated and that the actual price paid or payable ranged between USD 60 to USD 110/kg, depending upon the nature of the insecticide imported. Accordingly, the value of the following insecticides has been re-determined under Section 14(1) of the Customs Act, 1962 representing the true transaction value.

Sr.No	Commodity	Redetermined Price
1	Nano ema	64 UDS
2	Abamectin	85 USD
3	Chlorantraniliprole	70 USD
4	Emamectin Benzonate	68 USD
5	Nano Chlorantraniliprole	65 USD
6	Paclobutrazol	12
7	Diamethomorph	24.5 USD

B.2 As to whether the declared value of the imported goods/items as mentioned in Table C is liable to be rejected and re-determined under Rule 9 of the Customs Valutaion Rule, 2007.

ORAL EVIDENCES REGARDING VALUATION

18.8 I observe that statement of Shri Rajesh Vasoya alias Raju Vasoya, Director of Vasoya Industries, was recorded during the course of investigation:-

18.8.1 Shri Rajesh Vasoya, in his statement dated 27.12.2022, stated, inter-alia, as under:

a. These two compounds viz. Chlorantraniliprole and Emamectin Benzoate require registration with Central Insecticide Board to be imported and are very expensive. On being asked about the declared unit price of the imported

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goods in Bills of Entry, he stated that the goods were mis-declared as Vinyl Acetate Copolymer and the unit price of Vinyl Acetate Copolymer is declared as USD 2/kg in the Bills of Entry. However, the goods are actually Chlorantraniliprole and Emamectin Benzoate which cost around USD 70/kg CIF.

- b. On being asked as to how the differential payment of the imported goods was made to the overseas supplier, he stated that they used hawala channels to send differential payment for the actual value of insecticides that are imported. On being asked about the import in the B/E 3877153 dated 23.12.2022, he stated that the good actually imported in the said B/E 3877153 dated 23.12.2022 is 'Coragen' which was also known as Chlorantraniliprole or KK. He further informed that he had purchased the same at rate of around \$ 70/kg from illegal market in China. The cost of live consignment of 7000 kgs of Coragen or Chlorantrnilipole which are pending for clearance at Nhava Sheva Port was approx. Rs. 3.92 Cr. (7000 Kgs x \$70/kg x 80 Rs./\$).*

18.8.2 Shri Rajesh Vasoya, in his statement dated 28.12.2022, stated, *inter-alia*, as under:

- a. One consignment of Chlorantraniliprole (Coragen) of 7000 kg imported by him in the name of M/s Gopal Exim, Ratlam is lying for clearance at Nhava Sheva Port. Apart from this consignment, 3 more consignments, 7000 kg of Coragen, 6000 kg of Coragen, 5000 kg of Emamectin Benzoate were due for arrival at Nhava Sheva Port, Mumbai from China. In all the three cases, Bills of Lading have been filed and copy of the same has been received on his email id- rajusvasoya@yahoo.co.in from overseas supplier Ms. Tracy. In the above mentioned 4 consignments, including 1 live consignment pending at Nhava Shea Port for clearance, goods have been declared as Vinyl Acetate Copolymer instead of actual goods i.e. Chlorantraniliprole (Coragen) or Emamectin Benzoate. On being asked, he stated that he had purchased Chlorantraniliprole (Coragen) at the rate of around \$ 70 / kg from illegal market in China. The cost of live consignment of 7000 kgs of Coragen or Chlorantraniliprole which are pending for clearing at Nhava Sheva Port is approx. Rs. 3.92 Cr. (7000 x 70 x 80). The approx. market value of the said consignment in Indian Market is approx. Rs. 4,76,00,000/- .*
- b. On being further asked to explain the payment terms with overseas supplier, he stated that he is required to make an advance payment of 20 % after placing order with the overseas supplier. For payment of remaining 80%, he gets credit time of 90 days. In case of above mentioned 4 consignments,*

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he has already made payment of approx. Rs. 2.6 Cr. out of total due payment of approx. Rs. 13 Cr. All the payments were made by him in cash through hawala channels. The contact details were sent to him by Ms. Tracy and he used to make the due payment to a particular person in cash in Surat.

- c. On being asked about the payment terms with his local customers to whom he sells Chlorantraniliprole (Coragen) or Emamectin Benzoate, he said that he generally gets payment after delivery of the goods to the concerned buyer. All the payments were received by him through Angadia in cash. Payments were received either by him or on his instructions by Suresh Vasoya. Sometimes, on his instructions payments were also made through Angadia to the local person of the overseas supplier against payment due to them.*
- d. On being asked about the recovery of Rs. 70 lakhs in cash denominations which was recovered from the search of the residential premises of Shri Suresh Vasoya, he said that the said cash amount belonged to him and was collected by Shri Suresh Vasoya from one angadia on 26.12.2022 as per his instructions. The said cash was received against the sale of insecticides viz. Chlorantraniliprole (Coragen) or Emamectin Benzoate which were imported by him.*

18.8.3 Shri Rajesh Vasoya, in his statement dated 01.01.2023, stated, inter-alia, as under:

- a. On being asked, he stated that the payment to the foreign suppliers in all the consignments till date was done through hawala and the sale proceeds from the supply of insecticides to the local buyers was received through Angadia only.*
- b. For sending the amount to foreign suppliers through hawala, he used to take account no. from the foreign suppliers and shared the same with the hawala operator. The cash amount was then sent to the hawala operator who would further transfer the said cash amount to the account number of the foreign supplier. After transferring the amount, he would share the receipt of having sent the money. That receipt was shared with the foreign suppliers for confirmation at their end.*
- c. In case of small orders from unregistered firms, no invoices/receipts were issued. After the delivery of goods i.e. insecticides, the buyer used to confirm the same. An advance payment of around 20-30% was taken by him for the delivery of the goods. After 15-20 days of delivery of the goods, the remaining payment was transferred to him through Angadia.*

18.8.4 Shri Rajesh Vasoya, in his statement dated 04.01.2023, stated, inter-alia, as under:

- a. He has been involved in smuggling insecticides namely 'Chlorantraniliprole', 'Emamectin Benzoate', 'Nano Emamectin Benzoate',*

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‘abamectin’ and ‘nano abamectin’ by mis-declaring the same as Vinyl Acetate Ethylene Copolymer. He used to purchase these insecticides at their current market price in China which varied from USD 60/Kg to upto USD 110/kg depending on their availability. For getting these goods cleared, he used to mis-declare the description as well as value by declaring the same at USD 2/Kg.

- b. As per his knowledge, import of ‘Chlorantraniliprole’ and ‘Emamectin Benzoate’ requires Certificate from Central Insecticides Board and the value of the insecticides is very high with import value of around INR 20000/Kg and other insecticides are also very expensive. He does not have any Certificate issued by Central Insecticides Board for the import of the above-mentioned insecticides. He used to import these insecticides by mis-declaration and used to sell the same to the local buyers. The mis-declared invoice value (around \$ 2/kg) is sent to the supplier through banking channel while the remaining amount is sent to foreign supplier through non-banking channel (Hawala).*

18.8.5 Shri Rajesh Vasoya, in his statement dated 31.08.2023, stated, inter-alia, as under:

- a. On being asked about the actual price of the insecticides imported through the three firms i.e. Gopal Exim, Satnam Enterprise & Pooja Enterprise, he stated that he had submitted his electronic device to DRI and all details are available in them. The prices of various insecticides imported through these three firms can be verified from the details recovered from the electronic devices and submitted under statement dated 04.01.2023. The details of the same are listed as per Annexure-A to this statement. He put his dated signature on it as a token of having seen and agreeing with them. He further stated that he would provide the proof for rate for which invoices are currently not available with him.*

18.8.6 I find from the statements of Shri Rajesh Vasoya recorded on 27.12.2022, 28.12.2022, 01.01.2023, 04.01.2023 and 31.08.2023, that there has been a deliberate and wilful undervaluation of imported goods with the intention to evade Customs duty. Shri Rajesh Vasoya has categorically admitted that he imported insecticides, namely Chlorantraniliprole and Emamectin Benzoate, through the IECs of M/s Gopal Exim, M/s Satnam Enterprise, and M/s Pooja Enterprise, by misdeclaring them as “Vinyl Acetate Ethylene Copolymer” at a declared value of USD 2/kg, whereas the actual transactional price was between USD 60 to 110/kg CIF. It is evident from his statements dated 27.12.2022 and 28.12.2022 that Shri Rajesh Vasoya has acknowledged purchasing Chlorantraniliprole at USD 70/kg from the Chinese market and that the cost of his live consignment of 7000 kgs pending clearance at Nhava Sheva Port was approximately ₹3.92 crore (7000 x 70 x 80). In his subsequent statements dated 01.01.2023 and 04.01.2023, he admitted that while the declared invoice value was remitted through banking channels, the balance differential amount—representing the true value—was remitted clandestinely

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SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

through hawala operators to foreign suppliers, thereby suppressing the actual consideration paid for the goods. Further I find that the statement dated 31.08.2023 further corroborates this modus operandi and admitted to the undervaluation as follows: _

ANNEXURE-A						
Sr. No.	Name of Insecticides	Common Name	Composition	Rate (\$/Kgs)	Reference	Supplier
1	Eamectin Benzoate	Ema	95% TC	68	Performa Invoice dated 20.11.2022	Shanghai Mingdou Chemical Co. Ltd.
2	Nano Eamectin Benzoate	Nano Ema	70% TC	64	Performa Invoice dated 08.10.2021	Shanghai Mingdou Chemical Co. Ltd.
3	Abamectin	Abamectin	95% TC	85.7	Performa Invoice dated 14.06.2022	Shanghai Mingdou Chemical Co. Ltd.
4	Nano Abamectin	Nano Aba	95% TC	25	Self-Declared, will provide later	Will provide later
5	Chlorantraniliprole	KK/Corogen/CC	95% TC	70	Performa Invoice dated 30.08.2022	Shanghai Mingdou Chemical Co. Ltd.
6	Nano Chlorantraniliprole	Nano KK/Corogen	95% TC	65	Email Conversation	Shanghai Mingdou Chemical Co. Ltd.
7	Paclbutrazol	Paclbutrazol		12	Email Conversation	Shanghai Mingdou Chemical Co. Ltd.
8	Diamethomorph	Diamethomorph	97% TC	24.5	Email Conversation	Shanghai Mingdou Chemical Co. Ltd.
9	Dinotefuron	Diflec		22	Self-Declared, will provide later	Will provide later
10	Gibberellic acid	GA2		90		
11	Plant Growth Regulator	6BA		25		
12	Quizalofop-P-Ethyl	-		18		
13	Pyraclorobin	-		12		

18.9 I observe that statement of Shri Suresh Vasoya was recorded on 01.01.2023, wherein he inter-alia stated that:

- a. Upon being shown one invoice no. GT56 dated 12.06.2022, raised by Pooja Enterprises, Surat to Vyom Fertilizers and Agrochem Pvt. Ltd., Ratlam (attached as Annexure 'D' to this statement), that was recovered from the chat between him and Suresh Bhai over WhatsApp on 12.06.2022 after the forensic examination of his mobile handset, he put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In respect of the said invoice, he stated that in regard to this particular invoice, Suresh Bhai, an associate of Rajesh Vasoya, provided him with instructions to raise the said invoice to Vyom Industries, Ratlam. While generating the tax invoice and e-way bill for the local sale of these items, the real items were again misdeclared as Vinyl Acetate Ethylene Copolymer and the price was kept around Rs.200/- per kg.
- b. Further, another such invoice was sent by Rajesh Vasoya over WhatsApp on 05.08.2022 . He stated that in this instance and in other similar instances also, Rajesh Vasoya used to provide him with clear instructions regarding details to be mentioned in tax invoices and e-waybills for the local sale of these items. He again stated that in other invoices and e-way bills raised to local buyers, the real items were misdeclared as Vinyl Acetate Ethylene Copolymer.
- c. Upon being asked how the payment in respect of sale of these smuggled items were received and who used to manage the same on behalf of Rajesh Vasoya, he stated that the price of the original product i.e. Coragen or KK, Ema is very high i.e. Rs 6,000/- per kg., but as stated earlier the price was kept around 200/- per kg since the product was misdeclared as Vinyl Acetate Ethylene Copolymer on the invoice that was used to send the smuggled goods. The amount mentioned in the tax invoice was paid by the buyer

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through banking channel and the remaining part consisting majority of the proceeds were routed through non-banking channels. He used to manage the cash received in respect of the sale of these smuggled goods and also assisted Rajesh Vasoya in sending this money to the foreign suppliers through Angariya Network. He used to receive calls/mobile numbers or money denominations in respect of how and from/to whom to receive/send excess payment for the real goods i.e. Coragen or KK, Ema.

- d. Further, upon being shown one chat dated 17.05.2021 (Annexed as Annexure 'F' to this statement) between him and Rajesh Vasoya alias Raju bhai that was recovered after the forensic examination of his mobile handset, in which sale/purchase proceeds through Angariya network is being discussed, he stated that he used to get these instructions from Rajesh Vasoya and, on the basis of such instructions, he used to collect cash from various local buyers of Coragen or KK, Ema and, subsequently, transfer it to foreign based suppliers via Angariya Network. He further stated that the recovery of Rs 70 lakhs that was seized at his residence was a part of the sale proceeds that he was supposed to route through Angariya Network to the foreign based suppliers.*
- e. On being shown some part of one WhatsApp chat (Annexed as Annexure 'G' to this statement) done between him and a representative of Chinese supplier Claire AgroChina that was recovered after the forensic examination of his mobile handset, wherein discussion about purchase of Coragen or KK, Ema and their price and details in respect of the received consignments is being discussed, he put his dated signature in token of having seen and confirming that the said chat was done through his mobile. In regard of the said chat, he stated that he was aware about this conversation with Chinese supplier Claire AgroChina. He further stated that, it was Rajesh Vasoya who used his WhatsApp account to communicate with the Chinese suppliers to initiate and lock the deal.*
- f. He further stated that he was aware that the consignment imported by the three firms controlled by Shri Rajesh Vasoya viz. Pooja Enterprise, Satnam Enterprise and Gopal Exim declared as Vinyl Acetate Ethylene Copolymer was actually misdeclared and the items that actually imported were Coragen or KK, Ema. He was also aware that Coragen and Emamectin are used as insecticides and need registration with the competent authority, which is mandatory to import the same as its import is restricted in nature. He further stated that he had paid the Customs duty through ICEGATE portal for certain imported consignments, therefore, he was aware that the duty paid in respect of the smuggled goods were far lower than it had to be. As the*

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value of the goods declared i.e. Vinyl Acetate Ethylene Copolymer was \$2/Kg, but the goods actually imported were insecticides like Coragen and Emamectin Benzoate which has value of around \$50-\$60/kg, the said goods were misdeclared so that duty could be evaded and the goods, thus, sold cheaper in the domestic market.

18.10 In view of the above statement I find that Shri Suresh Vasoya has admitted that they have been importing insecticides such as Chlorantraniliprole and Emamectin Benzoate misdeclared as “Vinyl Acetate Ethylene Copolymer” at a value of USD 2/kg, whereas the actual market value of these goods ranged from USD 50–70/kg CIF. Shri Suresh Vasoya admitted that this false declaration was consistently reflected in the import invoices, as well as in the local sale invoices and e-way bills, which were issued under the instructions from Shri Rajesh Vasoya. He further admitted that the price of the actual insecticides in the domestic market was around ₹6,000 per kg, but for the purpose of documentation, the price was shown as ₹200 per kg, thereby creating a disparity between the declared and actual value.

18.11 I observe that Shri Praveen Patidar, in his statement dated 27.12.2022, stated, inter-alia, as under:

- a. *On being asked about the firm Vaishnavi Finechem, he stated that Vaishnavi Finechem is a Proprietorship firm owned by his cousin Shri Vinod Kumar Patidar and all its business activities are handled by him and Vinod together. He further stated that a consignment of Nano KK (Pesticide not included in the list of Central Insecticide Board) was actually imported by Vaishnavi Finechem in the guise of Vinyl Acetate Copolymer under BE 2931818 dated 18.10.2022. The market price of Nano KK was around \$54/kg but the actual declaration of Vinyl Acetate Copolymer was \$2/kg. He further stated that all the accounts related works of Vaishnavi Finechem, Vedanta Argotech, Vyom Fertilizers and Agrochem Pvt. Ltd. are handled by the same people, who are on the payroll of Vyom Fertilizers and Agrochem Pvt. Ltd.*
- b. *On being asked about the import of Vinyl Acetate Copolymer, using 3 IEC's namely Gopal EXIM (IEC - DORPM2339C), Pooja Enterprises (IEC - APEPT9896C) and Satnam Enterprises (IEC - AUFPR0727G), he stated that two compounds, namely, Chlorantraniliprole (Coragen) and Emamectin Benzoate, were imported in guise of Vinyl Acetate -Copolymer in the name of above said three firms. He further stated that the compound Chlorantraniliprole (Coragen) and Emamectin Benzoate require registration with Central Insecticide Board for importation and are expensive with market value of \$75/kg.*

18.12 In view of the above statement I find that Shri Praveen Patidar has admitted that M/s Vaishnavi Finechem is operated and managed by him. He has admitted that a consignment

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of Nano KK (Chlorantraniliprole) was imported by M/s Vaishnavi Finechem under Bill of Entry No. 2931818 dated 18.10.2022, by misdeclaring the goods as “Vinyl Acetate Copolymer”. The declared value in the Bill of Entry was USD 2/kg, whereas the actual market value of Nano KK was approximately USD 54/kg, thereby establishing a clear case of wilful undervaluation and misdeclaration.

18.12.1 I reiterate my findings at para 17.31-17.32 wherein it has been undisputedly established that statement under 108 of the Customs Act 1962 is valid in law and can be relied upon as having full evidentiary value.

18.13 I find from the oral evidence recorded under Section 108 of the Customs Act, 1962 that the key persons of the syndicate Shri Rajesh Vasoya, Shri Suresh Vasoya, and Shri Praveen Patidar have made categorical and consistent admissions establishing deliberate undervaluation of imported goods with the motive of evading Customs duty.

18.14 I find that out of the 13 imported items under investigation, the valuation of 7 items has been re-determined under Section 14(1) of the Customs Act, 1962 as discussed above, on the basis of corroborative documentary and digital evidences such as proforma invoices and email correspondences with supplier, which clearly revealed the actual transaction value. As regards to the remaining 6 items, where direct transactional evidence was not available, their valuation shall be determined in accordance with the provisions Rule 3 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, read with Section 14(1) of the Customs Act, 1962. The actual value of the imported goods is required to be re-determined by proceeding sequentially through Rule 4 to Rule 9 in terms of Rule 3 (4) of the CVR, 2007.

18.15 I observe that the import of insecticides into India is subject to strict regulation under the Insecticides Act, 1968. Under the provisions laid down only selected importers are authorized to import a specific insecticide with a defined chemical composition. For instance, in the present case, the product being imported is Chlorantraniliprole 93.00%, which can only be imported by select, approved importers and only from sources specifically authorized by the regulatory authorities. I find that due to statutory restrictions, the market for such restricted goods is highly controlled and limited, with very few importers and approved suppliers. Consequently, the possibility of applying the transaction value method or other standard comparative methods for valuation under the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 (CVR, 2007) becomes untenable for the following reasons:

- Rule 4 (Transaction Value of Identical Goods) and
- Rule 5 (Transaction Value of Similar Goods)

cannot be applied, as there are no contemporaneous imports of identical or similar goods from other importers or sources, owing to the exclusive nature of the licensing and sourcing structure imposed by the Insecticides Act.

- Rule 6 (Sequential application) is not applicable here due to the failure of the preceding rules.
- Rule 7 (Deductive Value) and
- Rule 8 (Computed Value)

are also found to be inapplicable due to the non-availability of reliable data such as resale price in India or production costs in the country of exportation.

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18.16 In view of the above limitations, I find that the transaction value cannot be determined under Rules 4 to 8 of the CVR, 2007. Therefore, the case falls under the purview of Rule 9 (Residual Method), which allows the proper officer to determine the assessable value using reasonable means consistent with the principles and general provisions of these rules and Section 14 of the Customs Act, 1962.

Rule 9 is reproduced below:-

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 on 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.*

18.17 I find that during the course of the investigation, statements under Section 108 of the Customs Act, 1962 from the following individuals have been crucial in establishing the actual transaction value of the goods:

- Shri Rajesh Vasoya in his statements dated 27.12.2022 and 04.01.2023,
- Shri Praveen Patidar in his statement dated 28.12.2022.

has unequivocally admitted to the deliberate undervaluation of the imported goods for the purposes of Customs clearance. The above mentioned admission of under valuation were corroborated with substantial digital evidence, which includes:

- Copies of invoices showing the actual transaction values,
- Digital communications retrieved from electronic devices seized during the investigation, which reveal discussions and instructions pertaining to the undervaluation.

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In view of the above the assessable value of the subject imports has been re-determined based on the actual transaction values as admitted by Shri Rajesh Vasoya, which are detailed in Table below. These values have also been corroborated by other documentary and electronic evidence discussed in the foregoing paragraphs, thus lending further credibility and legal tenability to the valuation adopted under Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

Table

Sr .N o	Name of Insecticides	Rate (\$/Kg s)	Valuation Rule
1	Nano Abamectin	25	Rule 9
2	Dinotefuron	22	Rule 9
3	Gibberellic acid	90	Rule 9
4	Plant Growth Regulator	25	Rule 9
5	Quizalofop-P-Ethyl	18	Rule 9
6	Pyraclostrobin	12	Rule 9

18.18 I find that based on the detailed examination of the oral, documentary and digital evidences, the declared transaction values of the imported goods are not genuine and hence not acceptable under Section 14 of the Customs Act, 1962. Out of the total 13 items, the valuation of 7 items has been re-determined under Section 14(1) of the Customs Act, 1962 on the basis of authentic proforma invoices, supplier correspondences, and verified digital records establishing the true transaction value. The valuation of the remaining 6 items has been determined under Rule 9 of the Customs Valuation Rules, 2007, applying the residual method, duly corroborated by the statements of Shri Rajesh Vasoya and supporting evidence.

Accordingly, the re-determined values of the imported goods are as follows:

TABLE - Z

Sr .N o	Name of Insecticides	Rate (\$/Kg s)	Valuation Rule
1	Emamectin Benzoate	68	Section 14(1)
2	Nano Emamectin Benzoate	64	Section 14(1)
3	Abamectin	85.7	Section 14(1)
4	Nano Abamectin	25	Rule 9
5	Chlorantraniliprole	70	Section 14(1)
6	Nano Chlorantraniliprole	65	Section 14(1)
7	Paclobutrazol	12	Section 14(1)
8	Diamethomorph	24.5	Section 14(1)

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9	Dinotefuron	22	Rule 9
10	Gibberellic acid	90	Rule 9
11	Plant Growth Regulator	25	Rule 9
12	Quizalofop-P-Ethyl	18	Rule 9
13	Pyraclostrobin	12	Rule 9

On the basis of the redetermined values as discussed above, the assessable value of the live consignments is discussed below:-

VALUATION OF LIVE CONSIGNMENTS OF THE ABOVE ITEMS

18.19 I find that 05 live Bills of entry of M/s Gopal Exim was put on hold during the course of investigation as mentioned in Table 3 above, the declared assessable value of Rs.50,13,000/- of the imported goods vide bills of entry mentioned in Table 3 and Annexure A (Sr No.1 to 5 of section A) should be rejected and the same should be re-determined as Rs.17,55,60,000/- as listed under Annexure-B (Sr No.1 to 5 of section A) under the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

18.20 I find that 01 Bill of entry of M./s Satnam Enterprises was put on hold during the course of investigation and was seized thereafter as mentioned in Table 3 above, the declared assessable value of Rs.5,01,300/- of the imported goods as listed in Table 03 and Annexure-A (Sr No.1 of section B) should be rejected and the same should be re-determined as Rs.1,63,80,000/- as listed under Annexure-B (Sr No.1 of section B) under section 14 of the Customs Act, 1962 and the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

Annexure-B											
A. LIVE Imports made by Importer M/s Gopal Exim (IEC No. DORPM2339C) at Nhava Sheva port (INNSA1) from China: Actual item found as per TEST REPORT											
Sr. No.	BE NUMBER	BE DATE	SUPPLIER NAME	ITEMDESCRIPTION	ITEMSERIALNUMBER	DECLARED CTH	QUANTITY	UQC	UNIT PRICE(IN USD)	EXCHANGE RATE (USD TO INR)	DECLARED ASSESSABLE VALUE (In INR)
1	3877153	23-12-2022	YING TAT INVESTMENT GROUP LIMITED	Chlorantraniliprole	1	38089990	7000	KGS	70	84	4,11,60,000
2	3927133	27-12-2022	YING TAT INVESTMENT GROUP LIMITED	Emamectin Benzoate	1	38089990	5000	KGS	68	84	2,85,60,000
3	3927390	27-12-2022	YING TAT INVESTMENT GROUP LIMITED	Chlorantraniliprole	1	38089990	7000	KGS	70	84	4,11,60,000
4	3928502	27-12-2022	YING TAT INVESTMENT GROUP LIMITED	Chlorantraniliprole	1	38089990	6000	KGS	70	84	3,52,80,000
5	GLW2022120207*	28-12-2022	YING TAT INVESTMENT GROUP LIMITED	Chlorantraniliprole	1	38089990	5000	KGS	70	84	2,94,00,000
						TOTAL	30000				17,55,60,000
B. LIVE Imports made by Importer M/s Satnam Enterprise (IEC No. AUFPR0727G) at Nhava Sheva port (INNSA1) from China: Actual item found as per TEST REPORT											
1	3927359	27-12-2022	SHANGHAI AGRORIVER CHEMICAL CO. LTD	Nano Chlorantraniliprole & Others	1	38089990	3000	KGS	65	84	1,63,80,000

18.21 I find that 01 consignment of M/s Vaishanavi Finechem attempted to be imported vide Bill of Lading no GLW2022110218 DT. 22.12.2022 having declared assessable value of Rs.4,99,100/- and Bill of entry no. 2931818 dated 18.10.2022 of the imported goods as listed under Annexure-A (Sr No.1 of section C and D) should be rejected and the same should be re-determined as Rs.1,71,19,250/- as listed under Annexure-B (Sr No.1 of section C and D) under section 14 of the Customs Act, 1962 and the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

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C. LIVE Imports made by Importer M/s Vaishnavi Fine Chem (IEC No. BEVPP7148Q) at Nhava Sheva port (INNSA1) from China: Actual item found as per TEST REPORT											
1	GLW2022110218 *	22-12-2022	YING TAT INVESTMENT GROUP LIMITED	Chlorantraniliprole	2	38089990	2000	KGS	70	84	1,17,60,000
NOTE: * No Bill fo Entry filed for these Bill of Ladings											
D. Goods Seized at Factory of Importer M/s Vaishnavi Fine Chem (IEC No. BEVPP7148Q) that were imported at Nhava Sheva port (INNSA1) from China: Actual item found as per TEST REPORT (Goods found and seized is 899 Kgs)											
1	2931818	18-10-2022	SHANGHAI AGRORIVER CHEMICAL CO. LTD	Nano Chlorantraniliprole & Others	1	38089990	1000	KGS	65	82.5	53,59,250

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18.22 I find that on the basis of the available documentary, digital, and oral evidences including proforma invoices, supplier communications, and the statements of Shri Rajesh Vasoya the declared value of the live consignments could not be accepted as the true transaction value under Section 14 of the Customs Act, 1962. Accordingly, the value of the live consignments has been re-determined on the basis of the evidences available on record, in accordance with the provisions of Section 14(1) of the Customs Act, 1962 read with the Rule 9 Customs Valuation Rules, 2007 as detailed in Annexure–B.

On the basis of the redetermined values as discussed in Table Z above, the assessable value of the past consignments is discussed below:-

VALUATION OF PAST CONSIGNMENTS OF THE ABOVE ITEMS

18.23 I find that in the past M/s Gopal Exim has imported a total quantity of 73,275 kilograms of the said material through 13 Bills of Entry. The details of these imports as declared in the Bills of Entry are listed in Annexure–C.

Annexure-C																				
(Past Imports made by Importer M/s Gopal Exim (IEC No. DORPM2339C) at Nhava Sheva port (INNSA1) from China: As declared in Bill of Entry																				
Slr. NO.	BE NUMBER	BE DATE	INVOICE NO.	INVOICE DATE	SUPPLIER NAME	DECLARED ITEM DESCRIPTION	ITEM SERIAL NUMBER IN BE	CTH	QUANTITY	UQC	UNIT PRICE (IN USD)	EXCHANGE RATE (USD TO INR)	ITEM WISE ASS VALUE	BCD RATE	BCD AMOUNT (in INR)	SCD RATE	SCD AMOUNT (in INR)	IGST RATE	IGST AMOUNT (in INR)	TOTAL DUTY(IN INR)
1	5458417	16-09-2021	MDC210730MQX225A	20-08-2021	SHANGHAI MINGDOU CHEMICAL CO.LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3000	KGS	2	73.95	4.43,700	7.5	33277.5	10	3327.8	18	86455	123060.3	
2	5981301	25-10-2021	MDC210730MQX225B	28-09-2021	SHANGHAI MINGDOU CHEMICAL CO.LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	2000	KGS	2	75.8	3.03,200	7.5	22740	10	2274	18	59078.5	84092.5	
3	7023755	10-01-2022	MDC210730MQX235A	23-12-2021	SHANGHAI MINGDOU CHEMICAL CO.LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3425	KGS	2	75.4	5.16,490	7.5	38736.8	10	3873.7	18	100638.1	143248.6	
4	7361176	04-02-2022	MDC210730MQX235B	14-01-2022	SHANGHAI MINGDOU CHEMICAL CO.LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	2600	KGS	2	75.75	3.93,900	7.5	29542.5	10	2954.3	18	76751.4	109248.2	
5	8331817	19-04-2022	MDC220308MQX253	18-03-2022	SHANGHAI MINGDOU CHEMICAL CO.LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	15000	KGS	2	76.8	23.04,000	7.5	172800	10	17280	18	448934.4	639014.4	
6	8652372	12-05-2022	MDC220320MQX-255	20-04-2022	SHANGHAI AGRORIVER CHEMICAL CO., LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	5000	KGS	2	77.05	7.70,500	7.5	57787.5	10	5778.8	18	150131.9	213688.2	
7	8843248	26-05-2022	YYN081220408CL	09-05-2022	SHANGHAI AGRORIVER CHEMICAL CO., LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	8900	KGS	2	78.6	13.99,080	7.5	104931	10	10493.1	18	272610.7	388034.8	
8	8923227	01-06-2022	YYN081220419CL	16-05-2022	SHANGHAI MINGDOU CHEMICAL CO., LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	6350	KGS	2	78.6	9.98,220	7.5	74866.5	10	7486.7	18	194503.2	276856.4	
9	9809050	01-08-2022	MDC220614MQX264	11-07-2022	SHANGHAI MINGDOU CHEMICAL CO., LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	5000	KGS	2	80.95	8.09,500	7.5	60712.5	10	6071.3	18	157731.1	224514.9	
10	9811508	01-08-2022	MDC220614MQX265	16-07-2022	SHANGHAI MINGDOU CHEMICAL CO., LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	6000	KGS	2	80.5	9.66,000	7.5	72855	10	7285.5	18	189777.3	269417.8	
11	2253735	01-09-2022	MDC220614MQX274	06-08-2022	SHANGHAI MINGDOU CHEMICAL CO., LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	6000	KGS	2	80.5	9.66,000	7.5	72855	10	7285.5	18	189777.3	269417.8	
12	2854443	13-10-2022	MDC220830MQX280	20-09-2022	SHANGHAI MINGDOU CHEMICAL CO., LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	5975	KGS	2	82.45	9.85,278	7.5	73895.8	10	7389.6	18	191981.3	273266.7	
13	2910429	17-10-2022	MDC220830MQX280B	26-09-2022	SHANGHAI MINGDOU CHEMICAL CO., LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	4025	KGS	2	82.45	6.63,723	7.5	49779.2	10	4977.9	18	129326.3	184083.4	
TOTAL									73,275				1,15,34,990		8,64,374		86,438		22,45,644	31,96,456

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18.24.1 I find that the details of the actual goods imported and their re-determined values for these 13 Bills of Entry are listed in Annexure–D. Accordingly, the declared assessable value of ₹1,15,24,990/- is rejected, and the same is re-determined at ₹31,74,51,650/- under the provisions of Section 14 of the Customs Act, 1962, read with the Customs Valuation Rules, 2007.

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Annexure-D																				
(Post Imports made by Importer M/s Gopal Exim (IEC No. DORPM2339C) at Nhava Sheva port (INNSA1) from China: Actual Item imported in guise of Vinyl Acetate Ethylene Copolymer																				
SRL NO.	BE NUMBER	BE DATE	INVOICE NO	INVOICE DATE	SUPPLIER NAME	ACTUAL ITEM DESCRIPTION	ITEM SERIAL NUMBER	CTH	QUANTITY	UQC	UNIT PRICE (in USD)	EXCHANGE RATE (USD TO INR)	ITEM WISE ASS VALUE	BCD RATE	BCD AMOUNT (in INR)	SCD RATE	SCD AMOUNT (in INR)	IGST RATE	IGST AMOUNT (in INR)	TOTAL DUTY (in INR)
1	5458417	16-06-2021	MDC2107301MQ225A	20-08-2021	SHANGHAI MINGDOU CHEMICAL CO.LTD	Nano Chlorantraniliprole	1	38089990	3000	KGS	65	73.95	1,44,20,250	10	14,42,025	10	1,44,203	18	28,81,166	44,67,393
2	5981301	25-10-2021	MDC2107301MQ225B	28-09-2021	SHANGHAI MINGDOU CHEMICAL CO.LTD	Nano Abamectin	1	38089990	2000	KGS	25	75.8	37,90,000	10	3,79,000	10	37,900	18	7,57,242	11,74,142
3	7032755	10-01-2022	MDC2107301MQ225A	23-12-2021	SHANGHAI MINGDOU CHEMICAL CO.LTD	Emamectin Benzoate	1	38089990	3425	KGS	58	75.4	1,75,60,660	10	17,56,066	10	1,75,607	18	35,08,620	54,40,292
4	7361176	04-01-2022	MDC2107301MQ225B	14-01-2022	SHANGHAI MINGDOU CHEMICAL CO.LTD	Nano Emamectin Benzoate	1	38089990	2600	KGS	64	75.75	1,26,04,800	10	12,60,480	10	1,26,048	18	25,18,439	39,04,967
5	8331817	19-04-2022	MDC2208301MQ2253	19-03-2022	SHANGHAI MINGDOU CHEMICAL CO.LTD	Pachlobutrazol	1	38089990	15000	KGS	12	76.8	1,38,24,000	10	13,82,400	10	1,38,240	18	27,62,035	42,82,675
6	8652972	12-05-2022	MDC2208301MQ2255	20-04-2022	SHANGHAI MINGDOU CHEMICAL CO., LTD	Emamectin Benzoate	1	38089990	5000	KGS	68	77.05	2,61,97,000	10	26,19,700	10	2,61,970	18	52,34,161	81,15,831
7	8243248	26-05-2022	YYN081220408CL	07-05-2022	SHANGHAI AGRORIVER CHEMICAL CO. LTD	Chlorantraniliprole	1	38089990	8900	KGS	70	78.6	4,89,67,800	10	48,96,780	10	4,89,678	18	97,83,766	1,51,70,224
8	8023227	01-06-2022	YYN081220419CL	16-05-2022	SHANGHAI AGRORIVER CHEMICAL CO. LTD	Emamectin Benzoate	1	38089990	500	KGS	68	78.6	26,72,400	10	2,67,240	10	26,724	18	5,33,946	8,27,910
						Nano Emamectin Benzoate	2	38089990	2600	KGS	64	78.6	1,30,79,040	10	13,07,904	10	1,30,790	18	26,13,192	40,51,887
						Diamethomorph	3	38089990	2250	KGS	24.5	78.6	43,32,825	10	4,33,283	10	43,328	18	8,65,698	13,42,309
						Dinotefuron	4	38089990	1000	KGS	22	78.6	17,29,200	10	1,72,920	10	17,292	18	3,45,494	5,35,706
9	9809050	01-08-2022	MDC220614MQ2254	11-07-2022	SHANGHAI MINGDOU CHEMICAL CO., LTD	Abamectin Benzoate	1	38089990	5000	KGS	85.7	80.95	3,46,87,075	10	34,68,708	10	3,46,871	18	69,30,478	1,07,46,056
10	9811508	01-08-2022	MDC220614MQ2255	16-07-2022	SHANGHAI MINGDOU CHEMICAL CO., LTD	Emamectin Benzoate	1	38089990	6000	KGS	68	80.95	3,30,27,600	10	33,02,760	10	3,30,276	18	65,98,914	1,02,31,950
11	2253735	01-09-2022	MDC220614MQ2274	06-08-2022	SHANGHAI MINGDOU CHEMICAL CO., LTD	Emamectin Benzoate	1	38089990	6000	KGS	68	80.5	3,28,44,000	10	32,84,400	10	3,28,440	18	65,62,231	1,01,75,071
12	2854443	13-10-2022	MDC2208301MQ2280	20-09-2022	SHANGHAI MINGDOU CHEMICAL CO., LTD	Chlorantraniliprole	1	38089990	5975	KGS	70	82.45	3,44,84,713	10	34,48,471	10	3,44,847	18	68,90,046	1,06,83,364
13	2910425	17-10-2022	MDC2208301MQ2280B	26-09-2022	SHANGHAI MINGDOU CHEMICAL CO., LTD	Chlorantraniliprole	1	38089990	4025	KGS	70	82.45	2,32,30,288	10	23,23,029	10	2,32,303	18	46,41,411	71,96,743
							TOTAL		73,275				31,74,51,650		3,17,45,165		31,74,517		6,34,26,840	9,83,46,521

Satnam

19/12/2023

18.25 I find that in the past M/s Satnam Enterprise has imported a total quantity of 2,16,225 kilograms of the said goods through 55 Bills of Entry. The details of these imports as declared in the respective Bills of Entry are listed in Annexure–E.

File No. S/10-190/23-24/Commr./NS-I/CAC/JNCH
SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

Annexure-E													
(Part imports made by Importer M/s Satnam Enterprise (IEC No. AUPP0727G) at Nava Sheva port (INNSA1) from China. As declared in Bill of Entry)													
SR. NO.	BE NUMBER	BE DATE	INVOICE NO	INVOICE DATE	SUPPLIER NAME	DECLARED ITEM DESCRIPTION	ITEMSERIALNUMBER	CTH	QUANTITY	UQC	UNIT PRICE (IN USD)	EXCHANGE RATE (USD TO INR)	ITEM WISE ASS. VALUE
													BCD RATE
													BCD AMOUNT (in INR)
													SCD RATE
													SCD AMOUNT (in INR)
													IGST RATE
													IGST AMOUNT (in INR)
													TOTAL DUTY(IN INR)
1	264349	13-03-2019	SGIN011190213CL	20-03-2019	SHANGHAI AGROCHINA CHEMICAL CO LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3000	KGS	2	71	4,26,000	7.5
2	267650	02-04-2019	SGIN011190218CL	14-03-2019	SHANGHAI THOUSAND STAR CULTURE DEVL	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	4000	KGS	2	70	5,60,000	7.5
3	2763003	08-04-2019	SGIN011190226CL	21-03-2019	SHANGHAI THOUSAND STAR CULTURE DEVL	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	2000	KGS	2	69.45	2,77,800	7.5
4	4115317	18-07-2019	SGIN011190311CL	29-06-2019	SHANGHAI THOUSANDS STAR CULTURE DEV	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	2000	KGS	2	69.75	2,79,000	7.5
5	4547827	19-08-2019	SGIN011190717CL	02-08-2019	SHANGHAI THOUSANDS STAR CULTURE DEV	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	1000	KGS	2	71.85	1,43,700	7.5
6	4679023	28-08-2019	HNB001190705CL	04-08-2019	SHANGHAI THOUSANDS STAR CULTURE DEV	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	1500	KGS	2	71.85	2,15,550	7.5
7	5100526	28-09-2019	SGIN011190311CL	07-09-2019	SHANGHAI THOUSANDS STAR CULTURE DEV	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	1000	KGS	2	72.2	1,44,400	7.5
8	5216024	09-10-2019	HNB001190911CL	21-09-2019	SHANGHAI THOUSANDS STAR CULTURE DEV	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	2600	KGS	2	72.15	3,75,180	7.5
9	6175184	21-12-2019	HNB001191111CL	01-12-2019	SHANGHAI AGRO ASIA CHEMICAL CO., LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3100	KGS	2	71.9	4,45,780	7.5
10	6104096	24-01-2020	HNB001191224CL	03-01-2020	SHANGHAI AGROASIA CHEMICAL CO., LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	1950	KGS	2	71.65	2,79,435	7.5
11	6712646	01-03-2020	HNB001191224CL	14-01-2020	SHANGHAI AGROASIA CHEMICAL CO., LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 38140020	1000	KGS	2	71.65	1,43,300	10
12	7441805	13-04-2020	20032108	21-03-2020	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3000	KGS	2	76.35	4,58,100	7.5
13	7667252	15-05-2020	20042505	25-04-2020	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	2000	KGS	2	76.7	3,06,800	7.5
14	7792296	01-06-2020	20050602	06-05-2020	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	4000	KGS	2	76.6	6,12,800	7.5
15	7851748	08-06-2020	202050040429	03-05-2020	HENAN SENYO INDUSTRY CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3000	KGS	1.9	76.45	4,35,765	7.5
16	7851829	08-06-2020	202050040429	03-05-2020	HENAN SENYO INDUSTRY CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	5700	KGS	2	76.45	8,71,530	7.5
17	7859466	09-06-2020	2020YPRM02	09-05-2020	SHANGHAI THOUSANDS STAR CULTURE DEVELOPMENT CO., LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	6000	KGS	2	76.45	9,17,400	7.5
18	7859877	09-06-2020	HNB0011200428CL	19-05-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	7850	KGS	2	76.45	12,00,285	7.5
19	7960348	20-06-2020	MDCL90719M0Q161C	01-06-2020	SHANGHAI MINGDOU CHEMICAL CO., LTD.	ISO TRIDECANAL ETHOXYLATE ETHER	1 38140020	500	KGS	2	77.05	77,050	10
20	7966322	22-06-2020	MDCL90719M0Q173A	04-07-2020	SHANGHAI MINGDOU CHEMICAL CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3000	KGS	2	77.05	4,62,300	7.5
21	8264481	24-07-2020	HNB0011200618CL	01-07-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	7750	KGS	2	76.1	11,79,550	7.5
22	8400441	07-08-2020	20072003	20-07-2020	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	2500	KGS	2	75.75	3,78,750	7.5
23	8657288	01-08-2020	HNB0011200718CL	08-08-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	9200	KGS	2	75.9	13,96,560	7.5
24	8668231	01-09-2020	2005W52YC/R402	03-08-2020	NANJING ESSENCE FINE-CHEMICAL CO., LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	4000	KGS	2	75.9	6,07,200	7.5
25	8724754	07-09-2020	HNB0011200718CL	09-08-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	2750	KGS	2	74.1	4,07,550	7.5
26	8732626	07-09-2020	MDCL90730M0Q189	18-08-2020	SHANGHAI MINGDOU CHEMICAL CO., LTD.	ISO TRIDECANAL ETHOXYLATE ETHER	1 38140020	4000	KGS	2	74.1	5,92,800	10
27	9497694	09-11-2020	20101605	16-10-2020	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	2000	KGS	2	75.15	3,00,600	7.5
28	9580924	17-11-2020	MDCL201009M0Q132	25-10-2020	SHANGHAI MINGDOU CHEMICAL CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3000	KGS	2	75.15	4,50,900	7.5
29	9995131	17-12-2020	HNB0011201120CL	02-12-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3400	KGS	2	74.7	5,07,960	7.5
30	2320894	12-01-2021	20121802	18-12-2020	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	5000	KGS	2	74	7,40,000	7.5
31	2515339	27-01-2021	20122503	25-12-2020	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	4000	KGS	2	73.85	5,90,800	7.5
32	2573292	30-01-2021	20122602	26-12-2020	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3000	KGS	2	73.85	4,43,100	7.5
33	2721274	11-03-2021	HNB0011201220CL	18-01-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	8400	KGS	2	73.8	12,39,840	7.5
34	2881622	23-03-2021	22011508	15-01-2021	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	5000	KGS	2	73.7	7,37,000	7.5
35	2943275	27-03-2021	HNB001120109CL	01-02-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3300	KGS	2	73.7	4,86,420	7.5
36	3396788	01-04-2021	HNB0011201223CL	12-03-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	5750	KGS	2	73.35	8,43,525	7.5
37	3396788	01-04-2021	MDCL201224M0Q207	11-03-2021	SHANGHAI MINGDOU CHEMICAL CO LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	8000	KGS	2	73.35	11,73,600	7.5
38	3446661	05-04-2021	HNB0011201223CL	15-03-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	4000	KGS	2	74.15	5,93,200	0
39	3531726	12-04-2021	HNB0011201223CL	15-03-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3775	KGS	2	74.15	5,59,833	7.5
40	3744478	27-04-2021	HNB0011201223CL	11-04-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	5300	KGS	2	76.15	8,07,190	7.5
41	3805192	03-05-2021	HNB0011201223CL	13-04-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3300	KGS	2	76.15	5,07,590	7.5
42	4015101	20-05-2021	HNB0011201223CL	04-05-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	6000	KGS	2	74.75	8,97,000	7.5

Annexure-E													
(Part imports made by Importer M/s Satnam Enterprise (IEC No. AUPP0727G) at Nava Sheva port (INNSA1) from China. As declared in Bill of Entry)													
SR. NO.	BE NUMBER	BE DATE	INVOICE NO	INVOICE DATE	SUPPLIER NAME	DECLARED ITEM DESCRIPTION	ITEMSERIALNUMBER	CTH	QUANTITY	UQC	UNIT PRICE (IN USD)	EXCHANGE RATE (USD TO INR)	ITEM WISE ASS. VALUE
													BCD RATE
													BCD AMOUNT (in INR)
													SCD RATE
													SCD AMOUNT (in INR)
													IGST RATE
													IGST AMOUNT (in INR)
													TOTAL DUTY(IN INR)
43	4144152	31-05-2021	HNB0011210501CL	17-05-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	2700	KGS	2	74.1	4,00,140	7.5
44	4643728	12-07-2021	HNB0011210525CL	18-06-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	4000	KGS	2	75.3	6,02,400	7.5
45	4839306	28-07-2021	HNB0011210531CL	14-07-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	4800	KGS	2	75.4	7,23,840	7.5
46	4951880	06-08-2021	HNB0011210629CL	15-07-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	5800	KGS	2	75.1	8,71,160	7.5
47	5063257	16-08-2021	HNB0011210617CL	02-08-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	4500	KGS	2	75.1	6,75,900	7.5
48	5194510	26-08-2021	HNB0011210629CL	10-08-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	2800	KGS	2	75.2	4,21,120	7.5
49	5800286	11-10-2021	HNB0011210629CL	26-09-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3000	KGS	2	75.7	4,54,200	7.5
50	6711188	16-11-2021	HNB0011210629CL	26-10-2021	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3000	KGS	2	75.55	4,53,300	7.5
51	8373546	22-04-2022	YTN0085200224CL	21-03-2022	SHANGHAI AGRO RIVER CHEMICAL CO., LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3200	KGS	2	77.15	4,93,760	7.5
52	8389963	23-04-2022	HNB0011210629CL	04-04-2022	SHANGHAI AGROCHINA CHEMICAL CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	6500	KGS	2	77.15	10,02,950	7.5
53	9135481	16-06-2022	HNB0011210629CL	05-06-2022	SHANGHAI AGROCHINA CHEMICAL CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	4800	KGS	2	78.5	7,53,600	7.5
54	9134427	16-06-2022	YTN0085200224CL	01-06-2022	SHANGHAI AGRO RIVER CHEMICAL CO., LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	6000	KGS	2	78.5	9,42,000	7.5
55	2853321	13-10-2022	YTN0085200224CL	19-09-2022	SHANGHAI AGRO RIVER CHEMICAL CO., LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3500	KGS	2	82.45	5,77,150	7.5

NOTE: No Duty Payment found in KES/EDI system for BE NO. 344661 dated 05.04.2021 mentioned at sr. no. 38, hence duty paid is zero

18.26.1 I further find that the details of the actual goods imported and their re-determined values in respect of the above-mentioned 55 Bills of Entry are listed in Annexure-F. Accordingly, the declared assessable value of ₹3,24,39,643/- is rejected, and the same is re-determined at ₹1,12,19,51,038/- under the provisions of Section 14 of the Customs Act, 1962, read with the Customs Valuation Rules, 2007.

File No. S/10-190/23-24/Commr./NS-I/CAC/JNCH
SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

ANNEXURE F

Annexure-F																				
(Past imports made by Importer M/s Satnam Enterprise (IEC No. AUPFR0727G) at Nhava Sheva port (INNSA1) from China: Actual Item imported in guise of Vinyl Acetate Ethylene Copolymer & other chemicals)																				
SR. NO.	BENUMBER	REDATE	INVOICE NO	INVOICE DATE	SUPPLIER NAME	ACTUAL ITEM DESCRIPTION	ITEMSERIALNUMBER	CTH	QUANTITY	UQC	UNIT PRICE (IN USD)	EXCHANGE RATE (USD TO INR)	ITEM WISE ASS. VALUE	BCD RATE	BCD AMOUNT (IN INR)	SCD RATE	SCD AMOUNT (IN INR)	IGST RATE	IGST AMOUNT (IN INR)	TOTAL DUTY (IN INR)
1	3404349	13-03-2019	SGIN011180213C1	20-02-2019	SHANGHAI AGROCHINA CHEMICAL CO. LTD.	Chlorantraniliprole	1 38089990	3000	KGS	70	71	1,49,10,000	10	14,91,000	10	1,49,100	18	29,79,018	46,19,118	
2	2676752	02-04-2019	SGIN011180218C1	14-02-2019	SHANGHAI THOUSAND STAR CULTURE DEVL	Chlorantraniliprole	1 38089990	4000	KGS	70	70	1,96,00,000	10	19,60,000	10	1,96,000	18	39,16,000	60,72,080	
3	2763907	08-04-2019	SGIN011180226C1	21-02-2019	SHANGHAI THOUSAND STAR CULTURE DEVL	Chlorantraniliprole	1 38089990	2000	KGS	70	69.45	97,23,000	10	9,72,300	10	97,300	18	19,42,650	30,12,185	
4	4115317	18-07-2019	SGIN011180211C1	25-06-2019	SHANGHAI THOUSANDS STAR CULTURE DEV	Chlorantraniliprole	1 38089990	2000	KGS	70	69.75	97,65,000	10	9,76,500	10	97,650	18	19,51,047	30,25,197	
5	4547827	19-08-2019	SGIN071190717C1	02-08-2019	SHANGHAI THOUSANDS STAR CULTURE DEV	Chlorantraniliprole	1 38089990	2000	KGS	70	71.85	50,29,500	10	5,02,950	10	50,295	18	10,04,894	15,58,139	
6	4799032	28-08-2019	SGIN011180211C1	07-09-2019	SHANGHAI THOUSANDS STAR CULTURE DEV	Chlorantraniliprole	1 38089990	1500	KGS	70	71.85	75,44,250	10	7,54,425	10	75,443	18	15,07,341	23,37,209	
7	5100246	09-10-2019	HNIN011180911C1	21-09-2019	SHANGHAI AGRO ASIA CHEMICAL CO., LTD.	Chlorantraniliprole	1 38089990	1000	KGS	70	72.2	50,54,000	10	5,05,400	10	50,540	18	10,09,789	15,65,729	
8	5216671	09-10-2019	HNIN071191211C1	01-12-2019	SHANGHAI AGRO ASIA CHEMICAL CO., LTD.	Chlorantraniliprole	1 38089990	3200	KGS	70	72.15	1,31,31,300	10	13,13,130	10	1,31,313	18	26,23,534	40,68,077	
9	6504096	24-01-2020	HNIN071191212C1	03-01-2020	SHANGHAI AGROASIA CHEMICAL CO., LTD.	Chlorantraniliprole	1 38089990	3100	KGS	71.9	1,56,02,300	10	15,60,230	10	1,56,023	10	1,56,023	18	31,17,240	48,33,593
10	6716246	01-02-2020	HNIN011191303C1	14-01-2020	SHANGHAI AGROASIA CHEMICAL CO., LTD.	Chlorantraniliprole	1 38089990	1950	KGS	70	71.65	97,80,125	10	9,78,023	10	97,802	18	19,54,089	30,29,614	
11	7241805	13-04-2020	20032106	20-03-2020	BRILLIANT TOP CORPORATION LIMITED	Chlorantraniliprole	1 38089990	1000	KGS	70	71.65	50,15,500	10	5,01,500	10	50,155	18	10,02,997	15,53,802	
12	7687352	15-05-2020	20024505	25-04-2020	BRILLIANT TOP CORPORATION LIMITED	Emamectin Benzoate	1 38089990	2000	KGS	70	76.35	1,60,33,300	10	16,03,360	10	1,60,335	18	32,03,493	49,67,178	
13	7792296	01-06-2020	20050602	06-05-2020	BRILLIANT TOP CORPORATION LIMITED	Chlorantraniliprole	1 38089990	4000	KGS	70	76.5	2,14,44,000	10	21,44,120	10	1,64,312	18	20,84,534	32,31,586	
14	7851748	08-06-2020	20209040429	03-05-2020	HENAN SENYO INDUSTRY CO., LTD.	Chlorantraniliprole	1 38089990	3000	KGS	70	76.45	1,60,54,500	10	16,05,400	10	1,60,540	18	32,07,489	49,73,884	
15	7851820	08-06-2020	HNIN011200413C1	11-05-2020	SHANGHAI THOUSANDS STAR CULTURE DEVELOPMENT CO., LTD.	Chlorantraniliprole	1 38089990	5700	KGS	70	76.45	3,05,03,550	10	30,50,355	10	3,05,035	18	60,94,609	94,50,200	
16	7859877	09-06-2020	HNIN011200428C1	19-05-2020	NANJING LOVAL CHEMICAL CO., LTD.	Chlorantraniliprole	1 38089990	6000	KGS	70	76.45	3,21,09,000	10	32,10,900	10	3,21,090	18	64,15,379	99,47,368	
17	7960348	10-06-2020	MDC191215MQX161C	01-06-2020	SHANGHAI MINGDOU CHEMICAL CO., LTD.	Chlorantraniliprole	1 38089990	7850	KGS	70	76.45	4,20,09,275	10	42,00,928	10	4,20,093	18	83,93,451	1,30,14,473	
18	7966322	22-06-2020	MDC190719MQX173A	01-06-2020	SHANGHAI MINGDOU CHEMICAL CO., LTD.	Chlorantraniliprole	1 38089990	3000	KGS	70	77.05	2,69,76,750	10	2,69,675	10	1,60,895	18	32,32,864	50,12,719	
19	8264481	24-07-2020	HNIN071200618C1	04-07-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	Chlorantraniliprole	1 38089990	3000	KGS	70	76.1	4,12,84,250	10	41,28,425	10	4,12,843	18	82,56,599	1,27,89,861	
20	8405041	07-08-2020	20072003	20-07-2020	BRILLIANT TOP CORPORATION LIMITED	Chlorantraniliprole	1 38089990	7750	KGS	70	75.75	1,32,56,250	10	13,25,625	10	1,32,563	18	26,48,399	41,06,786	
21	8657288	31-08-2020	HNIN011200718C1	08-08-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	Chlorantraniliprole	1 38089990	5200	KGS	70	75.9	4,88,79,600	10	48,87,960	10	4,88,796	18	97,76,144	1,51,42,900	
22	8668231	01-09-2020	20EWS27C78402	03-08-2020	NANJING ESSENCE FINE-CHEMICAL CO., LTD.	Chlorantraniliprole	1 38089990	4000	KGS	70	75.9	2,12,52,000	10	21,25,200	10	2,12,520	18	42,46,150	65,83,870	
23	8747354	07-09-2020	HNIN071200718C1	09-08-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	Chlorantraniliprole	1 38089990	4000	KGS	70	76.1	2,07,48,000	10	20,74,800	10	2,07,480	18	41,45,450	64,27,700	
24	8732626	07-09-2020	MDC190730MQX189	18-08-2020	SHANGHAI MINGDOU CHEMICAL CO., LTD.	Chlorantraniliprole	1 38089990	4000	KGS	70	74.1	1,05,21,000	10	10,52,100	10	1,05,210	18	21,02,206	32,59,406	
25	9497694	09-11-2020	20101605	16-10-2020	BRILLIANT TOP CORPORATION LIMITED	Chlorantraniliprole	1 38089990	2000	KGS	70	75.15	1,57,81,500	10	15,78,150	10	1,57,815	18	31,53,144	48,80,309	
26	9590924	17-11-2020	MDC1201009MQX192	15-10-2020	SHANGHAI MINGDOU CHEMICAL CO., LTD.	Chlorantraniliprole	1 38089990	3000	KGS	70	75.15	1,57,81,500	10	15,78,150	10	1,57,815	18	31,53,144	48,80,309	
27	9955131	17-12-2020	HNIN011201120C1	02-12-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	Chlorantraniliprole	1 38089990	3400	KGS	70	74.7	1,77,78,600	10	17,77,860	10	1,77,786	18	35,52,164	53,07,810	
28	2320894	12-01-2021	20131807	18-12-2020	BRILLIANT TOP CORPORATION LIMITED	Chlorantraniliprole	1 38089990	5000	KGS	70	74	2,95,23,375	10	29,50,000	10	2,95,000	18	51,74,820	80,23,820	
29	2515339	12-01-2021	20122503	25-12-2020	BRILLIANT TOP CORPORATION LIMITED	Chlorantraniliprole	1 38089990	4000	KGS	70	73.85	2,06,70,000	10	20,67,000	10	2,06,700	18	41,34,464	64,26,344	
30	2571292	30-01-2021	20122602	26-12-2020	BRILLIANT TOP CORPORATION LIMITED	Chlorantraniliprole	1 38089990	3000	KGS	70	73.85	1,55,08,500	10	15,50,850	10	1,55,085	18	30,98,598	46,54,533	
31	2721574	11-02-2021	HNIN071201220C1	18-01-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	Chlorantraniliprole	1 38089990	8400	KGS	70	73.8	4,33,34,400	10	43,34,400	10	43,344	18	86,70,201	1,34,43,585	
32	2883162	23-02-2021	21011508	15-01-2021	BRILLIANT TOP CORPORATION LIMITED	Chlorantraniliprole	1 38089990	5000	KGS	70	73.7	2,57,95,000	10	25,79,500	10	2,57,950	18	51,53,841	79,91,291	
33	2943735	27-02-2021	HNIN011210106C1	01-02-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	Chlorantraniliprole	1 38089990	3300	KGS	70	73.7	1,70,24,700	10	17,02,470	10	1,70,247	18	34,01,535	52,74,252	
34	3396788	01-04-2021	HNIN01121023C1	12-03-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	Chlorantraniliprole	1 38089990	3750	KGS	70	73.35	2,95,23,375	10	29,52,338	10	2,95,239	18	5,90,478	8,85,717	
35	3396788	01-04-2021	HNIN01121023C1	12-03-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	Chlorantraniliprole	1 38089990	4000	KGS	70	73.35	2,95,23,375	10	29,52,338	10	2,95,239	18	5,90,478	8,85,717	
36	3446661	05-04-2021	HNIN047032309C1	15-03-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	Chlorantraniliprole	1 38089990	4000	KGS	70	74.15	2,07,62,000	10	20,76,200	10	2,07,620	18	41,48,248	64,32,068	
37	3513126	12-04-2021	HNIN059120021C1	17-03-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	Emamectin Benzoate	1 38089990	3775	KGS	68	74.15	1,90,34,305	10	19,03,431	10	1,90,343	18	38,01,054	56,86,820	
						Emamectin Benzoate	1 38089990	1000	KGS	68	76.15	51,78,200	10	5,17,820	10	5,17,820	18	10,34,604	16,05,206	
						Nano Emamectin Benzoate	2 38089990	1500	KGS	64	76.15	73,10,400	10	7,31,040	10	7,31,040	18	14,61,685	22,44,762	
						Nano Chlorantraniliprole	3 38089990	700	KGS	65	76.15	34,94,925	10	3,49,493	10	3,49,493	18	6,92,272	10,73,463	

Annexure-F																				
(Past Imports made by Importer M/s Satnam Enterprise (IEC No. AUPFR0727G) at Nhava Sheva port (INNSA1) from China: Actual Item imported in guise of Vinyl Acetate Ethylene Copolymer & other chemicals)																				
SR. NO.	BENUMBER	EDATE	INVOICE NO	INVOICE DATE	SUPPLIER NAME	ACTUAL ITEM DESCRIPTION	ITEMSERIALNUMBER	CTH	QUANTITY	UQC	UNIT PRICE (IN USD)	EXCHANGE RATE (USD TO INR)	ITEM WISE ASS. VALUE	BCD RATE	BCD AMOUNT (IN INR)	SCD RATE	SCD AMOUNT (IN INR)	IGST RATE	IGST AMOUNT (IN INR)	TOTAL DUTY (IN INR)
40	3724416	27-04-2021	HNIN0192103081C1	11-04-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	Cyfluthrin-P-Ethyl	4 38089990	200	KGS	18	76.15	2,74,140	10	27,414	10	2,741	18	54,773	84,929	
						Plant Growth Regulator (6-Benzyladenine)	5 38089990	200	KGS	25	76.15	3,80,750	10	38,075	10	3,807	18	76,074	1,17,955	
						Picloric acid	6 38089990	500	KGS	12	76.15	4,56,900	10	45,690	10	4,569	18	91,289	1,41,545	
						Nano Abamectin	7 38089990	300	KGS	22	76.15	5,51,935	10	55,193	10	5,519	18	1,09,185	1,64,891	
						Nano Chlorantraniliprole	8 38089990	500	KGS	05	76.15	24,74,875	10	2,47,488	10	24,749	18	4,94,480	7,66,716	
						Pyrethrin oils	9 38089990	200	KGS	12	76.15	1,82,760	10	18,276	10	1,827	18	36,515	56,619	
						Emamectin Benzoate	1 38089990	1200	KGS	05	76.15	62,13,840	10	6,21,384	10	6,213	18	12,41,525	19,25,048	
						Emamectin Benzoate	2 38089990	1000	KGS	06	76.15	54,78,200	10	5,17,820	10	5,17,820	18	10,34,604	16,05,206	
						Abamectin	4 38089990	500	KGS	05	85.7	76.15	65,560	10	6,556	10	6,526	18	1,30,391	2,01,127
						Brodiflufenar	4 38089990	500	KGS	12	76.15	8,37,650	10	83,765	10	8,377	18	1,67,362	259,504	
						Gibberellic acid	5 38089990	500	KGS	09	76.15	34,26,750	10	3,42,675	10	34,268	18	6,84,665	10,61,607	
						Chlorantraniliprole	1 38089990	6000	KGS	70	74.75	3,11,95,000	10	31,39,500	10	31,39,500	18	62,72,731	97,26,171	
						Nano Emamectin Benzoate	1 38089990	2700	KGS	64	74.1	1,28,04,480	10	12,80,480	10	12,80,480	18	25,58,335	39,66,813	
						Chlorantraniliprole	1 38089990	4000	KGS	70	75.3	2,10,84,000	10	21,08,400	10	21,08,400	18	42,12,583	65,31,323	
						Chlorantraniliprole	1 38089990	4800	KGS	70	75.4	2,53,34,400	10	25,33,440	10	2,53,344	18	50,61,813	76,48,597	
						Chlorantraniliprole	1 38089990	5800	KGS	70	75.1	3,04,50,600	10	30,49,060	10	30,49,060	18	60,92,022	94,45,988	
						Chlorantraniliprole	1 38089990	4500	KGS	70	75.1	2,36,56,500	10	23,65,650	10	2,36,565	18	47,26,569	73,78,704	
						Chlorantraniliprole	1 38089990	2800	KGS	70	75.2	1,47,39,200	10	14,73,920	10	14,73,920	18	29,44,892	45,66,204	
						Chlorantraniliprole	1 38089990	3000	KGS	70	75.7	1,58,97,000	10	15,89,700	10	1,58,970	18	31,76,221	49,24,891	
						Chlorantraniliprole	1 38089990	3000	KGS	70	75.5	1,96,55,500	10	19,65,500	10	1,96,550	18	39,39,051	59,15,132	
						Chlorantraniliprole	1 38089990	300	KGS	70	77.15	1,62,10,500	10	1,62,015	10	1,62,020	18	323,706	5,01,922	
						Dinotefuron	2 38089990	1000	KGS	22	77.15	16,97,300	10	16,97,310	10	16,973	18	33,91,251	52,82,84	
						Emamectin Benzoate	3 38089990	400	KGS	06	77.15	2,09,84,000	10	2,09,848	10	2,09,865	18	4,19,276	6,50,109	
						Abamectin	4 38089990	500	KGS	05	85.7	77.15	33,05,878	10	3,30,588	10	33,059	18	66,05,514	10,24,161
						Emamectin Benzoate	5 38089990	1000	KGS	06	77.15	52,46,200	10	5,24,620	10	5,24,602	18	10,49,291	16,25,273	
						Chlorantraniliprole	1 38089990	6500	KGS	70	77.15	3,51,03,250	10	35,10,325	10	35,013	18	70,13,029	1,08,74,887	
						Chlorantraniliprole	1 38089990	4800	KGS	70	78.5	2,63,76,000	10	26,37,600	10	2,63,760	18	52,69,935	81,72,285	
						Chlorantraniliprole	1 38089990	6000	KGS	70	78.5	3,29,70,000	10	32,97,000	10	3,29,700	18	65,97,406	1,02,14,106	
						Chlorantraniliprole	1 38089990	3500	KGS	70	82.5	2,02,20,500	10	20,20,025	10	20,20,025	18	40,36,010	62,38,037	
51	8373546	22-04-2022	YYIN062020224C1	21-03-2022	SHANGHAI AGROVER CHEMICAL CO. LTD															
52	8389893	23-04-2022	HNIN0192203151C1	04-04-2022	SHANGHAI AGROCHINA CHEMICAL CO.,LTD.															
53	9135485	16-06-2022	HNIN0192203291C1	05-06-2022	SHANGHAI AGROCHINA CHEMICAL CO.,LTD.															
54	9134347	19-04-2022	YYIN011220510C1	01-06-2022	SHANGHAI AGROVER CHEMICAL CO. LTD															
55	2853121	13-10-2022	YYIN0112208291C1	19-09-2022	SHANGHAI AGROVER CHEMICAL CO. LTD															

File No. S/10-190/23-24/Commr./NS-I/CAC/JNCH
SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

18.27 I find that in the past M/s Pooja Enterprise has imported a total quantity of 2,38,750 kilograms of the said goods through 48 Bills of Entry. The details of these imports as declared in the respective Bills of Entry are listed in Annexure-G.

Annexure-G																			
(Post Imports made by Importer M/s Pooja Enterprise (IEC No. APEPT9896C) at Nhava Sheva port (INNSA1) from China: As declared in Bill of Entry																			
SR. NO.	BE NUMBER	BE DATE	INVOICE NO	INVOICE DATE	SUPPLIER NAME	DECLARED ITEM DESCRIPTION	CTH	QUANTITY	UQC	UNIT PRICE (IN USD)	EXCHANGE RATE (USD TO INR)	ITEM WISE ASS. VALUE	BCD RATE	BCD AMOUNT (IN INR)	SCD RATE	SCD AMOUNT (IN INR)	IGST RATE	IGST AMOUNT (IN INR)	TOTAL DUTY(IN INR)
1	7996231	15-06-2020	HNIN919120051SLTY	25-05-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	39013000	3950	KGS	2	76.45	6,03,955	7.5	45,297	10	4,530	18	1,17,681	1,67,507
2	7966067	22-06-2020	HNIN011200509CL	01-06-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	ISO TRIDECANOL ETHOXYLATE ETHER	38140020	2000	KGS	2	77.05	3,08,200	10	30,820	10	3,082	18	61,578	95,480
3	8006092	26-06-2020	20060602	06-06-2020	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	4000	KGS	2	77.05	6,16,400	7.5	46,230	10	4,623	18	1,20,106	1,70,959
4	8102734	07-07-2020	20062006	20-06-2020	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	4000	KGS	2	76.4	6,11,200	7.5	45,840	10	4,584	18	1,19,092	1,69,516
5	8128514	10-07-2020	HNIN07120509CL	20-06-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	39013000	3500	KGS	2	76.4	5,34,800	7.5	40,110	10	4,011	18	1,04,206	1,48,327
6	8572372	24-08-2020	20073105	31-07-2020	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	3000	KGS	2	75.9	4,55,400	7.5	34,155	10	3,416	18	88,735	1,26,305
7	8832074	15-09-2020	HNIN011200814CL	23-08-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	39013000	4000	KGS	2	74.1	5,92,800	7.5	44,460	10	4,446	18	1,15,507	1,64,413
8	8859811	18-09-2020	20082805	28-08-2020	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	3000	KGS	2	74.6	4,47,600	7.5	33,570	10	3,357	18	87,215	1,24,142
9	9002140	01-10-2020	HNIN238200817CL	15-09-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	39013000	2600	KGS	2	74.6	3,87,920	7.5	29,094	10	2,909	18	75,586	1,07,590
10	9258551	21-10-2020	2020LYRIM04	28-09-2020	NANJING LOYAL CHEMICAL CO., LTD.	ISO TRIDECANOL ETHOXYLATES ETHER	38140020	10000	KGS	2	74.25	14,85,000	10	1,48,500	10	14,850	18	2,96,703	4,60,053
11	9859272	07-12-2020	2020LYRIM05	04-11-2020	NANJING LOYAL CHEMICAL CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	39013000	3000	KGS	2	74.7	4,48,200	7.5	33,615	10	3,362	18	87,332	1,24,308
12	2180275	31-12-2020	20210706	07-12-2020	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	3000	KGS	2	74.45	4,46,700	7.5	33,503	10	3,350	18	87,040	1,23,892
13	2786611	16-01-2021	21012205	22-01-2021	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	4000	KGS	2	73.8	5,90,400	7.5	44,280	10	4,428	18	1,15,039	1,63,747
14	2849091	20-02-2021	21012503	25-01-2021	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	5000	KGS	2	73.7	7,37,000	7.5	55,275	10	5,528	18	1,43,605	2,04,407
15	2975325	02-03-2021	21020304	09-02-2021	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	3000	KGS	2	73.7	4,42,200	7.5	33,165	10	3,317	18	86,163	1,22,644
16	3025645	05-03-2021	2021LYRIM01	05-02-2021	NANJING LOYAL CHEMICAL CO., LTD.	ISO TRIDECANOL ETHOXYLATES ETHER	38140020	10000	KGS	2	73.9	14,78,000	10	1,47,800	10	14,780	18	2,95,304	4,57,804
17	3399462	01-04-2021	21031607	16-03-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	VINYL ACETATE ETHYLENE COPOLYMER	39013000	4000	KGS	2	73.35	5,86,800	7.5	44,010	10	4,401	18	1,14,338	1,62,749
18	3414491	03-04-2021	21031705	17-03-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	VINYL ACETATE ETHYLENE COPOLYMER	39013000	5000	KGS	2	74.15	7,41,500	7.5	55,613	10	5,561	18	1,44,481	2,05,655
19	3664425	22-04-2021	21040409	04-04-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	VINYL ACETATE ETHYLENE COPOLYMER	39013000	3000	KGS	2	76.15	4,56,900	7.5	34,268	10	3,427	18	89,027	1,26,721
20	3725607	27-04-2021	21041009	10-04-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	VINYL ACETATE ETHYLENE COPOLYMER	39013000	4000	KGS	2	76.15	6,09,200	7.5	45,690	10	4,569	18	1,18,703	1,68,962
21	3870796	08-05-2021	21042010	20-04-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	VINYL ACETATE ETHYLENE COPOLYMER	39013000	4000	KGS	2	74.75	5,98,000	7.5	44,850	10	4,485	18	1,16,520	1,65,855
22	4085335	26-05-2021	21050909	09-05-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	VINYL ACETATE ETHYLENE COPOLYMER	39013000	3700	KGS	2	74.1	5,48,340	7.5	41,126	10	4,113	18	1,06,844	1,52,082
23	4251661	09-06-2021	21052808	28-05-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	VINYL ACETATE ETHYLENE COPOLYMER	39013000	4300	KGS	2	73.95	6,35,970	7.5	47,698	10	4,770	18	1,23,919	1,76,386
24	4508666	30-06-2021	21060918	09-06-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	VINYL ACETATE ETHYLENE COPOLYMER	39013000	6000	KGS	2	74.55	8,94,600	7.5	67,095	10	6,710	18	1,74,313	2,48,117
25	4553177	03-07-2021	21061210	12-06-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	VINYL ACETATE ETHYLENE COPOLYMER	39013000	5000	KGS	2	75.3	7,53,000	7.5	56,475	10	5,648	18	1,46,722	2,08,845
26	5154557	23-08-2021	21080404	04-08-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	VINYL ACETATE ETHYLENE COPOLYMER	39013000	5000	KGS	2	75.2	7,52,000	7.5	56,400	10	5,640	18	1,46,527	2,08,567
27	5361332	08-09-2021	2021LYRIM02	18-08-2021	NANJING LOYAL CHEMICAL CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	39013000	3000	KGS	2	73.95	4,43,700	7.5	33,278	10	3,328	18	86,455	1,23,080
28	5416115	13-09-2021	21081503	25-08-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	VINYL ACETATE ETHYLENE COPOLYMER	39013000	5000	KGS	2	73.95	7,39,500	7.5	55,463	10	5,546	18	1,44,092	2,05,100
29	6055409	16-11-2021	21102803	28-10-2021	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	5000	KGS	2	75.55	7,55,500	7.5	56,663	10	5,666	18	1,47,209	2,09,538
30	6563591	07-12-2021	21112005	20-11-2021	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	5000	KGS	2	75.9	7,59,000	7.5	56,925	10	5,693	18	1,47,891	2,10,509
31	6568923	07-12-2021	21112007	20-11-2021	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	2000	KGS	2	75.9	3,03,600	7.5	22,770	10	2,277	18	59,157	84,204
32	6878235	29-12-2021	21121006	10-12-2021	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	5000	KGS	2	77.15	7,71,500	7.5	57,863	10	5,786	18	1,50,327	2,13,976
33	8150761	05-04-2022	22031203	12-03-2022	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	VINYL ACETATE ETHYLENE COPOLYMER	39013000	7000	KGS	2	76.9	10,76,600	7.5	80,745	10	8,075	18	2,09,776	2,98,595
34	8245855	12-04-2022	22031905	19-03-2022	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	VINYL ACETATE ETHYLENE COPOLYMER	39013000	8000	KGS	2	76.8	12,28,800	7.5	92,160	10	9,216	18	2,39,432	3,40,808
35	8333336	15-04-2022	22031404	24-03-2022	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	VINYL ACETATE ETHYLENE COPOLYMER	39013000	5000	KGS	2	76.8	7,68,000	7.5	57,600	10	5,760	18	1,49,645	2,13,005
36	8434222	26-04-2022	22040407	04-04-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	5000	KGS	2	77.15	7,71,500	7.5	57,863	10	5,786	18	1,50,327	2,13,976
37	8739342	19-05-2022	22042201	22-04-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	11000	KGS	2	77.05	16,95,100	7.5	1,27,133	10	12,713	18	3,30,290	4,70,136
38	8836218	16-05-2022	2022LYRIM01RIM02	28-04-2022	NANJING LOYAL CHEMICAL CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	39013000	7000	KGS	2	78.6	11,00,400	7.5	82,530	10	8,253	18	2,14,413	3,05,196
39	8967431	06-06-2022	22052003	20-05-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	3000	KGS	2	78.5	4,71,000	7.5	35,325	10	3,533	18	91,774	1,30,632


Shishu Bajpai
19/12/2024



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SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

Annexure-G																			
(Post Imports made by Importer M/s Pooja Enterprise (IEC No. APEPT5896C) at Nhava Sheva port (INNSA1) from China: As declared in Bill of Entry																			
SER. NO.	BE NUMBER	BE DATE	INVOICE NO	INVOICE DATE	SUPPLIER NAME	DECLARED ITEM DESCRIPTION	CTN	QUANTITY	UQC	UNIT PRICE (IN USD)	EXCHANGE RATE (USD TO INR)	ITEM WISE ASS. VALUE	BCD RATE	BCD AMOUNT (IN INR)	SCD RATE	SCD AMOUNT (IN INR)	IGST RATE	IGST AMOUNT (IN INR)	TOTAL DUTY(IN INR)
40	8985441	06-06-2022	22051501	15-05-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	5000	KGS	2	78.5	7,85,000	7.5	58,875	10	5,888	18	1,52,957	2,17,720
41	9137433	16-06-2022	22052806	25-05-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	5000	KGS	2	78.5	7,85,000	7.5	58,875	10	5,888	18	1,52,957	2,17,720
42	9140935	16-06-2022	22060109	01-06-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	6900	KGS	2	78.5	10,83,300	7.5	81,248	10	8,125	18	2,11,081	3,00,453
43	9357153	01-07-2022	22060707	07-06-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	8000	KGS	2	78.95	12,63,200	7.5	94,740	10	9,474	18	2,46,135	3,50,348
44	9603740	18-07-2022	22062505	15-06-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	7800	KGS	2	79.9	12,46,440	7.5	93,483	10	9,348	18	2,42,869	3,45,700
45	9608255	01-08-2022	22071220	12-07-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	6000	KGS	2	80.95	9,71,400	7.5	72,855	10	7,286	18	1,89,277	2,69,418
46	9644082	10-08-2022	22071301	13-07-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	8000	KGS	2	80.25	12,84,000	7.5	96,300	10	9,630	18	2,50,187	3,56,117
47	2795127	06-10-2022	22090301	02-09-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	5000	KGS	2	80.4	8,04,000	7.5	60,300	10	6,030	18	1,56,659	2,22,989
48	3257952	11-11-2022	2022101605	16-10-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	4000	KGS	2	83.8	6,70,400	7.5	50,280	10	5,028	18	1,30,627	1,85,935
TOTAL								2,38,750			3,65,39,025		28,22,207		2,82,221		71,35,822		1,02,40,250

Continues

18.27.1 I further find that the details of the actual goods imported and their re-determined values in respect of the above-mentioned 48 Bills of Entry are listed in Annexure-H. Accordingly, the declared assessable value of ₹3,65,39,025/- is rejected, and the same is re-determined at ₹1,25,95,86,875/- under the provisions of Section 14 of the Customs Act, 1962 read with the Customs Valuation Rules, 2007.

File No. S/10-190/23-24/Commr./NS-I/CAC/JNCH
SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

Annexure-H																		
(Post Imports made by Importer M/s Pojo Enterprise (IEC No. APEPT3896C) at Nhava Sheva port (INNSA1) from China: Actual item imported in guise of Vinyl Acetate Ethylene Copolymer & other chemicals																		
BE NUMBER	BE DATE	INVOICE NO	INVOICE DATE	SUPPLIER NAME	DECLARED ITEM DESCRIPTION	CTH	QUANTITY	UQC	UNIT PRICE (IN USD)	EXCHANGE RATE (USD TO INR)	ITEM WISE ASS. VALUE	BCD RATE	BCD AMOUNT (IN INR)	SCD RATE	SCD AMOUNT (IN INR)	IGST RATE	IGST AMOUNT (IN INR)	TOTAL DUTY (IN INR)
7906121	15-06-2020	HNIN9192005151TY	25-05-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	Chlorantranilprole	39013000	3950	KGS	76.45	2,11,38,425	10	21,13,843	10	2,11,384	18	42,23,457	65,48,684	
7966067	22-06-2020	HNIN011200509CL	01-06-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.		38140020	2000	KGS	77.05	1,07,87,000	10	10,78,700	10	1,07,870	18	21,55,243	33,41,813	
8006892	26-06-2020	20060602	06-06-2020	BRILLIANT TOP CORPORATION LIMITED	Chlorantranilprole	39013000	4000	KGS	77.05	2,15,74,000	10	21,57,400	10	2,15,740	18	43,10,485	66,83,625	
8102734	07-07-2020	20062006	20-06-2020	BRILLIANT TOP CORPORATION LIMITED		39013000	4000	KGS	76.4	2,13,92,000	10	21,39,200	10	2,13,920	18	42,74,122	66,27,242	
8128514	10-07-2020	HNIN071200509CL	20-06-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	Chlorantranilprole	39013000	4000	KGS	76.4	2,13,92,000	10	21,39,200	10	2,13,920	18	42,74,122	66,27,242	
8572372	24-08-2020	20073105	31-07-2020	BRILLIANT TOP CORPORATION LIMITED		39013000	3500	KGS	76.4	1,87,18,000	10	18,71,800	10	1,87,180	18	37,39,856	57,98,836	
8823074	15-09-2020	HNIN011200614CL	23-08-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	Chlorantranilprole	39013000	3000	KGS	75.9	1,59,39,000	10	15,93,900	10	1,59,390	18	31,84,612	49,37,902	
8859811	18-09-2020	20082805	28-08-2020	BRILLIANT TOP CORPORATION LIMITED		39013000	4000	KGS	74.1	2,07,48,000	10	20,74,800	10	2,07,480	18	41,45,450	64,27,730	
9002040	01-10-2020	HNIN238200817CL	15-09-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	Chlorantranilprole	39013000	3000	KGS	74.6	1,56,66,000	10	15,66,600	10	1,56,660	18	31,30,067	48,53,327	
9258551	21-10-2020	2020LYRIM04	28-09-2020	NANJING LOYAL CHEMICAL CO., LTD.		38140020	10000	KGS	74.6	1,35,77,200	10	13,57,720	10	1,35,772	18	27,12,725	47,06,717	
9695272	07-12-2020	2020LYRIM05	04-11-2020	NANJING LOYAL CHEMICAL CO., LTD.	Chlorantranilprole	39013000	3000	KGS	74.7	1,56,87,000	10	15,68,700	10	1,56,870	18	31,34,263	48,59,833	
12180275	31-12-2020	20120706	07-12-2020	BRILLIANT TOP CORPORATION LIMITED		39013000	3000	KGS	74.7	1,56,87,000	10	15,68,700	10	1,56,870	18	31,34,263	48,59,833	
12788611	16-01-2021	21012205	22-01-2021	BRILLIANT TOP CORPORATION LIMITED	Chlorantranilprole	39013000	4000	KGS	73.8	2,06,64,000	10	20,66,400	10	2,06,640	18	41,28,667	64,01,707	
14284991	20-02-2021	21012503	25-01-2021	BRILLIANT TOP CORPORATION LIMITED		39013000	5000	KGS	73.7	2,57,95,000	10	25,79,500	10	2,57,950	18	51,53,841	79,91,291	
152975235	02-03-2021	21020304	03-02-2021	BRILLIANT TOP CORPORATION LIMITED	Chlorantranilprole	39013000	3000	KGS	73.7	1,54,77,000	10	15,47,700	10	1,54,770	18	30,92,305	47,94,775	
163025645	05-03-2021	2021LYRIM01	05-02-2021	NANJING LOYAL CHEMICAL CO., LTD.		38140020	10000	KGS	73.9	5,17,30,000	10	51,73,000	10	5,17,300	18	1,03,35,654	1,60,25,954	
173399462	01-04-2021	21031607	16-03-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	Chlorantranilprole	39013000	4000	KGS	73.35	2,05,38,000	10	20,53,800	10	2,05,380	18	41,09,492	63,62,672	
183414491	03-04-2021	21031705	17-03-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI		Quinoxalof-P-Ethyl	39013000	5000	KGS	74.15	66,73,500	10	6,67,350	10	66,735	18	13,33,365	20,67,450
193664425	22-04-2021	21040409	04-04-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	Chlorantranilprole	39013000	3000	KGS	76.15	1,59,91,500	10	15,99,150	10	1,59,915	18	31,95,102	49,54,167	
203725607	27-04-2021	21041009	10-04-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI		39013000	4000	KGS	76.15	2,13,22,000	10	21,32,200	10	2,13,220	18	42,60,136	66,05,556	
213870796	08-05-2021	21042010	20-04-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	Chlorantranilprole	39013000	4000	KGS	74.75	2,09,30,000	10	20,93,000	10	2,09,300	18	41,81,814	64,04,114	
224065335	26-05-2021	21050909	09-05-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI		39013000	3700	KGS	74.1	1,91,91,900	10	19,19,190	10	1,91,919	18	38,34,547	59,45,651	
234251661	09-06-2021	21052808	28-05-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	Chlorantranilprole	39013000	4300	KGS	73.95	2,22,58,950	10	22,25,895	10	2,22,590	18	44,47,338	68,95,823	
24508666	30-06-2021	21060918	09-06-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI		39013000	6000	KGS	74.55	3,13,11,000	10	31,31,100	10	3,13,110	18	62,55,938	97,00,148	
254553177	03-07-2021	21061210	12-06-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	Chlorantranilprole	39013000	5000	KGS	75.3	2,63,55,000	10	26,35,500	10	2,63,550	18	52,65,729	81,64,779	
265154557	23-08-2021	21080404	04-08-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI		39013000	5000	KGS	75.2	2,63,20,000	10	26,32,000	10	2,63,200	18	52,58,736	81,58,936	
275361322	08-09-2021	2021LYRIM02	18-08-2021	NANJING LOYAL CHEMICAL CO., LTD.	Chlorantranilprole	39013000	3000	KGS	73.95	1,55,29,500	10	15,52,950	10	1,55,295	18	31,02,794	48,11,039	
285416115	13-09-2021	21082503	25-08-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI		39013000	5000	KGS	73.95	2,58,82,500	10	25,88,250	10	2,58,825	18	51,71,324	80,18,399	
296056409	16-11-2021	21102803	28-10-2021	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	Chlorantranilprole	39013000	5000	KGS	75.55	2,64,42,500	10	26,44,250	10	2,64,425	18	52,83,212	81,91,867	
306563591	07-12-2021	21112005	20-11-2021	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED		39013000	5000	KGS	75.9	2,65,65,000	10	26,56,500	10	2,65,650	18	53,07,687	82,29,837	
316568923	07-12-2021	21112007	20-11-2021	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	Chlorantranilprole	39013000	2000	KGS	75.9	1,06,26,000	10	10,62,600	10	1,06,260	18	21,23,075	32,91,935	
326878235	29-12-2021	21121006	10-12-2021	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED		39013000	5000	KGS	77.15	2,70,92,500	10	27,00,250	10	2,70,025	18	53,95,100	83,65,375	
338150761	05-04-2022	22031203	12-03-2022	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	Chlorantranilprole	39013000	7000	KGS	76.9	3,76,81,000	10	37,68,100	10	3,76,810	18	75,28,664	1,16,73,574	
348245865	12-04-2022	22031905	19-03-2022	EASTAR TECHNOLOGY DEVELOPMENT CO.LI		39013000	8000	KGS	76.8	4,30,08,000	10	43,00,800	10	4,30,080	18	86,32,988	1,33,23,878	
358333336	19-04-2022	22032408	24-03-2022	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	Chlorantranilprole	39013000	5000	KGS	76.8	2,68,80,000	10	26,88,000	10	2,68,800	18	53,70,624	83,27,424	
368434222	26-04-2022	22040407	04-04-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED		39013000	5000	KGS	77.15	2,70,92,500	10	27,00,250	10	2,70,025	18	53,95,100	83,65,375	
378739342	19-05-2022	22042201	22-04-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	Chlorantranilprole	39013000	11000	KGS	77.05	5,93,28,500	10	59,32,850	10	5,93,285	18	1,18,53,834	1,83,79,969	
388836218	26-05-2022	2022LYRIM01RIM02	28-04-2022	NANJING LOYAL CHEMICAL CO., LTD.		39013000	7000	KGS	78.6	3,85,14,000	10	38,51,400	10	3,85,140	18	76,95,097	1,19,31,637	
398897431	06-06-2022	22052003	20-05-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	Chlorantranilprole	39013000	3000	KGS	78.5	1,64,85,000	10	16,48,500	10	1,64,850	18	32,93,703	51,07,053	

File No. S/10-190/23-24/Commr./NS-I/CAC/JNCH
SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

Annexure-H																			
(Past Imports made by Importer M/s Pooja Enterprise (IC No. APEPT9896C) at Nhava Sheva port (INNSAI) from China: Actual Item Imported in guise of Vinyl Acetate Ethylene Copolymer & other chemicals																			
SRL NO.	BE NUMBER	BE DATE	INVOICE NO	INVOICE DATE	SUPPLIER NAME	DECLARED ITEM DESCRIPTION	CTH	QUANTITY	UQC	UNIT PRICE (IN USD)	EXCHANGE RATE (USD TO INR)	ITEM WISE ASS. VALUE	BCD RATE	BCD AMOUNT (in INR)	SCD RATE	SCD AMOUNT (in INR)	IGST RATE	IGST AMOUNT (in INR)	TOTAL DUTY(IN INR)
40	8865444	06-06-2022	22051581	15-05-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	Chlorantraniliprole	39013000	5000	KGS	70	78.5	2,74,75,000	10	27,47,500	10	2,74,750	18	54,89,505	85,11,755
41	9137433	16-06-2022	22052806	25-05-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	Chlorantraniliprole	39013000	5000	KGS	70	78.5	2,74,75,000	10	27,47,500	10	2,74,750	18	54,89,505	85,11,755
42	910735	16-06-2022	22050109	01-06-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	Chlorantraniliprole	39013000	6000	KGS	70	78.5	3,79,15,500	10	37,91,550	10	3,79,155	18	75,75,517	1,17,46,222
43	9357173	01-07-2022	22060707	07-06-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	Chlorantraniliprole	39013000	8000	KGS	70	78.95	4,42,12,000	10	44,21,200	10	4,42,120	18	88,33,558	1,36,96,878
44	9603740	18-07-2022	22062503	25-06-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	Chlorantraniliprole	39013000	7800	KGS	70	79.9	4,36,25,400	10	43,62,540	10	4,36,254	18	87,16,355	1,35,15,149
45	9801855	01-08-2022	22071210	12-07-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	Chlorantraniliprole	39013000	6000	KGS	70	80.95	3,39,99,000	10	33,99,900	10	3,39,990	18	67,93,000	1,05,32,890
46	9945392	10-08-2022	22071301	13-07-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	Chlorantraniliprole	39013000	8000	KGS	70	80.25	4,49,40,000	10	44,94,000	10	4,49,400	18	89,79,012	1,39,22,412
47	2755127	06-10-2022	22090301	02-09-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	Chlorantraniliprole	39013000	5000	KGS	70	80.4	2,81,40,000	10	28,14,000	10	2,81,400	18	56,22,372	87,17,772
48	2857952	11-11-2022	2022171605	16-10-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	Chlorantraniliprole	39013000	4000	KGS	70	83.8	2,34,64,000	10	23,46,400	10	2,34,640	18	46,88,107	72,69,147
TOTAL								2,38,750				1,25,95,86,675		12,59,58,688		1,25,95,869		25,16,65,458	39,02,20,014

18.28 In view of the above, I find that value of the imported goods vide live Bills of entry as mentioned in table 03 and past Bills of entry as mentioned in Annexure C, Annexure E and Annexure G were redetermined as per Section 14 of the Customs Act 1962 read with Rule 9 of the Customs Valuation Rule, 2007. The re-determined values of the goods imported are as follows:-

Table X

Live Bills of Entry			
Sr.No.	Firm Name	Declared Value	Redetermined Value
1	M/s Gopal Exim	Rs.50,13,000/-	Rs.17,55,60,000/-
2	M/s Satnam Enterprises	Rs.5,01,300/-	Rs.1,63,80,000/-
3	M/s Vaishanavi Finechem	Rs.4,99,100/-	Rs.1,71,19,250/-
Past Bills of Entry			
1	M/s Gopal Exim	Rs.1,15,24,990/-	Rs.31,74,51,650/-
2	M/s Satnam Enterprises	Rs.3,24,39,643/-	Rs.1,12,19,51,038/-
3	M/s Pooja Enterprises	Rs.3,65,39,025/-	Rs.1,25,95,86,875/-

In view of the above, I find that the values redetermined above have been arrived at in accordance with the provisions of Section 14(1) of the Customs Act, 1962 read with the relevant provisions of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. The said values represent the true and actual transaction value of the imported insecticides as revealed from the oral, documentary, digital, and financial evidences gathered during investigation, and therefore, shall form the basis for reassessment and computation of the differential duty liability. I conclude that the declared assessable values of the imported goods under various Bills of Entry filed in the names of M/s Gopal Exim, M/s Satnam Enterprise, M/s Pooja Enterprise and M/s Vaishanavi Finechem are not acceptable

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under Section 14 of the Customs Act, 1962 as the same do not reflect the true transaction value of the goods. The oral, documentary, and digital evidences, including proforma invoices, email correspondences, and the statements of Shri Rajesh Vasoya, conclusively establish that the goods were grossly undervalued by declaring a price of USD 2/kg as against the actual transaction value ranging between USD 60/kg to USD 110/kg. Accordingly, the declared values have been rejected under Section 14(1) of the Customs Act, 1962, read with the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. The values of 07 goods have been re-determined under Section 14(1) on the basis of direct documentary and digital evidences of actual transaction values, while the values of the remaining 06 goods have been determined under Rule 9 of the Customs Valuation Rules, 2007.The re-determined assessable values, as reflected in Annexures B, D, F, and H, therefore represent the correct and actual values of the imported insecticides and form the basis for assessment of customs duty in accordance with the provisions of Section 14 of the Customs Act, 1962 and the Customs Valuation Rules, 2007.

C. As to whether Shri Rajesh Vasoya was the actual owner, controller and actual beneficiary of three proprietorship firms namely M/s Gopal Exim, M/s Pooja Enterprises and M/s Satnam Enterprises should be held as mastermind instead of Shri Gopal Mali, Shri Ravi Maganlal Tanti and Shri Sandip Nanabhai Rajput were made dummy owner of the same merely on papers by Shri Rajesh Vasoya under a conspiracy of running a syndicate of smuggling restricted insecticides by way of misdeclaration and undervaluation.

18.29 I observe that investigation has brought out plethora of evidences undisputedly establishing Shri Rajesh Vasoya as Beneficial Owner/ Controller of three proprietorship firms namely M/s Gopal Exim, M/s Satnam Enterprise and M/s Pooja Enterprise which are enlisted below as per the Annexure 1:-

Annexure-1			
List of Relied Upon Documents (RUDs)			
Sr. No.	RUD No.	Description	Page Nos.
1	RUD-1	Examination panchnama dated 27.12.2022 for BE No. 3877153 dated 23.12.2022 of M/s Gopal Exim	1-12
2	RUD-2	Examination panchnama dated 03.01.2023 for BE No. 3927133 dated 27.12.2022 of M/s Gopal Exim	13-22
3	RUD-3	Examination panchnama dated 10.01.2023 for BE No. 3927390 dated 27.12.2022 of M/s Gopal Exim	23-33
4	RUD-4	Examination panchnama dated 16.01.2023 for BE No. 3928502 dated 27.12.2022 of M/s Gopal Exim	34-45
5	RUD-5	Examination panchnama dated 25.01.2023 for BL No. GLW2022120207 dated 28.12.2022 of M/s Gopal Exim	46-52
6	RUD-6	Examination panchnama dated 10.01.2023 for BE No. 3927359 dated 27.12.2022 of M/s Satnam Enterprises	53-62
7	RUD-7	Examination panchnama dated 16.01.2023 for BL No. GLW2022110218 dated 22.12.2022 of M/s Valshnavi Finechem	63-69
8	RUD-8	Search panchnama dated 27.12.2022 at the residential premises of Raju Vasoya at Surat	70-71
9	RUD-9	Search panchnama dated 27.12.2022 at the residential premises of Suresh Vasoya at Surat	72-76
10	RUD-10	Search panchnama dated 27.12.2022 at the office premises of Raju Vasoya at Surat	77-79
11	RUD-11	Search panchnama dated 27.12.2022 at the Factory premises of Vasoya Industries at Surat	80-99
12	RUD-12	Search panchnama dated 27.12.2022 at the residential premises of Praveen Patidar at Ratlam	100-101
13	RUD-13	Search panchnama dated 27.12.2022 at the office premises of Vaishnavi Finechem at Ratlam	102-105
14	RUD-14	Search panchnama dated 27.12.2022 at the factory premises of Vaishnavi Finechem at Ratlam	106-108
15	RUD-15	Search panchnama dated 27.12.2022 at the residential premises of Narayan Gadekar at Navi Mumbai	109-111
16	RUD-16	Public Notice vide F. No. 04-01/2022-CIR-I dated 17.02.2022 issued by CIB & RC	112-113
17	RUD-17	Seizure Memo dated 27.12.2022 for seizure of Indian Currency of Rs. 70,00,000/-	114-116
18	RUD-18	Seizure Memo dated 28.12.2022	117-119
19	RUD-19	Supurdnama dated 27.12.2022 for goods found at Vasoya Industries at Surat	120
20	RUD-20	Supurdnama dated 27.12.2022 for goods found at Vaishnavi Finechem at Ratlam	121-122
21	RUD-21	Statement of Shri Rajesh Vasoya dated 27.12.2022	123-132
22	RUD-22	Statement of Shri Rajesh Vasoya dated 28.12.2022	133-136
23	RUD-23	Statement of Shri Rajesh Vasoya dated 01.01.2023	137-221
24	RUD-24	Statement of Shri Rajesh Vasoya dated 04.01.2023	222-336
25	RUD-25	Statement of Shri Rajesh Vasoya dated 31.08.2023	337-352
26	RUD-26	Statement of Shri Suresh Vasoya dated 28.12.2022	353-357
27	RUD-27	Statement of Shri Suresh Vasoya dated 01.01.2023	358-398
28	RUD-28	Statement of Shri Praveen Patidar dated 27.12.2022	399-411
29	RUD-29	Statement of Shri Praveen Patidar dated 28.12.2022	412-416
30	RUD-30	Statement of Shri Praveen Patidar dated 01.01.2023	417-483
31	RUD-31	Statement of Shri Praveen Patidar dated 27.12.2022	484-488
32	RUD-32	Statement of Shri Mathur Savjibhai Vasoya dated 11.04.2023	489-511
33	RUD-33	Statement of Shri Suresh Savjibhai Gami dated 12.04.2023	512-515
34	RUD-34	Statement of Shri Vinod Patidar dated 11.10.2023	516-519
35	RUD-35	Statement of Shri Gopal Mali dated 11.10.2023	520-523
36	RUD-36	Statement of Shri Sandip Nanabhau Rajput dated 10.10.2023	524-527
37	RUD-37	Statement of Shri Ravibhai Maganbhai Tanti dated 10.10.2023	528-531
38	RUD-38	Arrest Memo dated 28.12.2022 of Shri Rajesh Vasoya	532-533
39	RUD-39	Arrest Memo dated 28.12.2022 of Shri Suresh Vasoya	534-535
40	RUD-40	Arrest Memo dated 28.12.2022 of Shri Praveen Patidar	536-537
41	RUD-41	CIL Faridabad Test Report dated 11.01.2023	538
42	RUD-42	CIL Faridabad Test Report dated 15.02.2023	539
43	RUD-43	CIL Faridabad Test Report dated 11.05.2023	540-543

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Annexure-1			
List of Relied Upon Documents (RUDs)			
Sr. No.	RUD No.	Description	Page Nos.
44	RUD-44	CIL Faridabad Test Report dated 23.02.2023	544
45	RUD-45	CRCL, NCH, Mumbai letter dated 12.06.2023 enclosing test report	545-547
46	RUD-46	CRCL, NCH, Mumbai Test Report dated 05.06.2023	548
47	RUD-47	CRCL, NCH, Mumbai Test Report dated 18.05.2023	549
48	RUD-48	CRCL, NCH, Mumbai Test Report dated 18.05.2023	550
49	RUD-49	Seizure Memo dated 29.12.2022 for BE No. 3877153 dated 23.12.2022 of M/s Gopal Exim	551-552
50	RUD-50	Seizure Memo dated 24.01.2023 for BE No.3927133 dated 27.12.2022 of M/s Gopal Exim	553-554
51	RUD-51	Seizure Memo dated 24.01.2023 for BE No.3927390 dated 27.12.2022 of M/s Gopal Exim	555-556
52	RUD-52	Seizure Memo dated 24.01.2023 for BE No.3928502 dated 27.12.2022 of M/s Gopal Exim	557-558
53	RUD-53	Seizure Memo dated 03.03.2023 for BL No.GLW2022120207 dated 28.12.2022 of M/s Gopal Exim	559-560
54	RUD-54	Seizure Memo dated 24.01.2023 for BE No.3927359 dated 27.12.2022 of M/s Satnam Enterprises	561-562
55	RUD-55	Seizure Memo dated 24.01.2023 for BL No. GLW2022110218 dated 22.12.2022 of M/s Vaishnavi Finechem	563-564
56	RUD-56	Seizure Memo dated 25.09.2023 for goods found at factory premises of M/s Vasoya Industries	565-566
57	RUD-57	Seizure Memo dated 26.06.2023 for goods of BE No. 2931818 dated 18.10.2022 found at factory premises of M/s Vaishnavi Finechem	567-568
58	RUD-58	Certificate dated 21.04.2023 issued by Hon'ble Metropolitan Magistrate 65th Court, Andheri (East), Mumbai	569-571
59	RUD-59	Deposit Receipt No. 2019/NDRW 0785133 dated 10.05.2023	572-574
60	RUD-60	Source of Import and list of Indigenous Manufactures of Insecticides	575-695

18.30 I observe that Shri Rajesh Shamji Vasoya alias Raju Vasoya was running a syndicate indulging in the smuggling of various insecticides from China into India through Nhava Sheva Port (INNNSA1). The other persons in the syndicate are Rajesh Vasoya's cousin brother Suresh Vasoya, who handled all the financial aspects and Parveen Patidar, who used to buy insecticides, make formulations and few times handled financial aspects for Rajesh Vasoya.

18.31 I observe that **Shri Rajesh Vasoya formed various firms viz. M/s Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises in the name of other persons. Shri Rajesh Vasoya obtained the documents in the guise of opening bank account for loan purpose from a person Shri Ravibhai Maganbhai Tanti and used these documents for establishing the firm M/s Pooja Enterprises.** He used the documents submitted by Shri Sandip Nanabhau Rajput who worked as office boy in his office and used these documents for establishing the firm M/s Satnam Enterprises.

18.32 I further observe that **the firm M/s Gopal Exim and M/s Vaishnavi Finechem were established by Shri Praveen Patidar in the name of Shri Gopal Mali and Shri Vinod Patidar respectively. The firm M/s Gopal Exim was provided to Shri Rajesh Vasoya by Shri Praveen Patidar and the firm M/s Vaishnavi Finechem was used by Shri Praveen Patidar himself.**

18.33 I observe that for the purpose of clearance of the goods through Nhava Sheva, Shri Rajesh Vasoya engaged one person, namely Shri Narayan Bahusaheb Gadekar, having a firm Samarth Logistics, who further used services of two Customs Brokers (CB's) viz. M/s Swift Clifford Agencies Pvt. Ltd. and M/s Bon Freight in Mumbai. These two CHAs filed Bills of Entry on behalf of these importers i.e. M/s Gopal Exim, M/s Satnam Enterprises, M/s Pooja Enterprises and M/s Vaishnavi Finechem.

18.34 I further observe that **the communication and documents related to import were received by Shri Narayan Bahusaheb Gadekar from the key persons associated with these firms i.e. primarily from Shri Rajesh Vasoya, Shri Suresh Vasoya and Shri Parveen Patidar. Shri Rajesh Vasoya used to be in regular touch with Shri Narayan Bahusaheb Gadekar for updates on clearance of the imported cargo.**

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18.35 I further observe that after clearance, further directions and documents such as e-waybills etc., for the purpose of transportation of goods were provided to Shri Narayan Bahusaheb Gadekar by Shri Rajesh Vasoya or Shri Suresh Vasoya or sometimes by Shri Parvin Patidar. The goods imported by M/s Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises were delivered at Ekta Industrial Estate, Tempa Gali, Surat, Gujarat.

18.36 I further observe that Shri Rajesh Vasoya had imported primarily Chlorantraniliprole and Emamectin Benzoate along with other insecticides such as Abamectin, Nano Abamectin, Nano Chlorantraniliprole, Nano Emamectin Benzoate, Paclobutrazol, Dimethomorph, Dinotifuran, Gibberellic Acid, etc. Shri Rajesh Vasoya had imported these goods by using the three firms namely M/s Gopal Exim, M/s Pooja Enterprises and M/s Satnam Enterprises, declaring it as Vinyl Acetate Ethylene Copolymer but actually the goods were primarily two compounds, namely, Chlorantraniliprole and Emamectin Benzoate.

18.37 I further observe that during conversations with the overseas suppliers, Shri Rajesh Vasoya used abbreviations/common names for these insecticides such as KK/corogen for Chlorantraniliprole, Ema for Emamectin Benzoate, Aba for Abamectin, Nano KK for Nano Chlorantraniliprole, Nano Ema for Nano Emamectin Benzoate, Nano Aba for Nano Abamectin, GA2 for Gibberellic Acid, Diflec for Dinotefuran, etc.

18.38 I further observe that the imports by various firms such as M/s Gopal Exim, M/s Satnam Enterprises, M/s Pooja Enterprises & M/s Vashnavi Finechem are without any registration from CIB&RC. Further, the imports are neither from the approved Source of Import as provided nor of the approved composition.

ORAL EVIDENCE ORCHASTERING SHRI RAJESH VASAOYA AS MASTERMIND, CONTROLLER AND BENEFICIAL OWNER OF THE ILLEGALLY IMPORTED RESTRICTED PESTICIDES BY M/S GOPAL EXIM, M/S SATNAM ENTERPRISES AND M/S POOJA ENTERPRISES.

19. I observe that statement of Shri Rajesh Vasoya alias Rajesh Vasoya, Director of Vasoya Industries, was recorded on 27.12.2022, 28.12.2022, 01.01.2023, 04.01.2023 & 31.08.2023 under Section 108 of the Customs Act, 1962.

19.1 Shri Rajesh Vasoya, in his statement dated 27.12.2022, stated, *inter-alia*, as under:

- c. *The goods imported by the three IECs namely M/s Gopal Exim (IEC No-DORPM2339C), M/s Pooja Enterprise (IEC No.- APEPT9896C), M/s Satnam Enterprise (IEC No.- AUFPR0727G) till now, declared as Vinyl Acetate Ethylene Copolymer, were actually two compounds namely Chlorantraniliprole (also known as 'Coragen' or 'KK') and Emamectin Benzoate. He further stated that he had imported more than 300 Metric Tonnes (MT) of these insecticides primarily, Chlorantraniliprole and Emamectin Benzoate, in the past 3-4 years from Nhava Sheva Port, Mumbai. For these imports he had used three IECs and misdeclared the goods as Vinyl Acetate Ethylene Copolymer.*
- d. *One consignment of 7000 kgs of Chlorantraniliprole (also known as 'Coragen' or 'KK') imported in the name of M/s Gopal Exim and declared as Vinyl Acetate Ethylene Copolymer for which bill of entry had been filed, was lying at Nhava Sheva Port, Mumbai for clearance. Another two consignments of 6000 kgs & 7000 kgs (also known as 'Coragen' or 'KK') in the name of Gopal Exim declared*

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as Vinyl Acetate Copolymer in the Bill of Lading were in the pipe-line and would be arriving in India in next two weeks at that time.

- e. **These two compounds viz. Chlorantraniliprole and Emamectin Benzoate require registration with Central Insecticide Board to be imported and are very expensive. On being asked about the declared unit price of the imported goods in Bills of Entry, he stated that the goods were mis-declared as Vinyl Acetate Copolymer and the unit price of Vinyl Acetate Copolymer is declared as USD 2/kg in the Bills of Entry. However, the goods are actually Chlorantraniliprole and Emamectin Benzoate which cost around USD 70/kg CIF.**
- f. **He has imported insecticides illegally without having a licence to import and had also evaded duty by undervaluing and mis-declaring them. On being asked, he further stated that he started importing Chlorantraniliprole and Emamectin Benzoate by mis-declaring them as Vinyl Acetate Ethylene Copolymer in the year 2018.**
- g. **On being asked about the overseas suppliers of the products, he stated that he used to contact a person named Ms. Tracy in China, who's details are available on his phone and he voluntarily gave a print out of screen shots of some chats with Ms. Tracy where he had discussed about the supply of 'Coragen (KK)' and 'Emamectin (EMA)' from China and she had generated B/L's for the IEC details provided by him. He further submitted screen shots of few photos from his phone where the suppliers had shared the photos of the goods being loaded and ema or kk mentioned beneath photos to tell what goods were being shipped. He further informed that ema stands for Emamectin Benzoate and kk stands for Coragen or Chlorantraniliprole.**
- h. **On being asked regarding the person who prepares the invoice, packing list and other import documents for clearance, he stated that he used to send Bill of Lading, Invoice, Packing list, etc to a person named Shri Narayan Gadekar on his email id (aadhar card: 579971446233, email id: samarthimport14@yahoo.com) from his email ids i.e., Rajeshvasoya@yahoo.co.in and Rajesh@vasoyaindustries.com. Shri Narayan Gadekar used to pursue with the CHA to get the Bill of Entry filed after sending documents to them.**
- i. **On being asked as to how the differential payment of the imported goods was made to the overseas supplier, he stated that they used hawala channels to send differential payment for the actual value of insecticides that are imported. On being asked about the import in the B/E 3877153 dated 23.12.2022, he stated that the good actually imported in the said B/E 3877153 dated 23.12.2022 is 'Coragen' which was also known as Chlorantraniliprole or KK. He further informed that he had purchased the same at rate of around \$ 70/kg from illegal market in China. The cost of live consignment of 7000 kgs of Coragen or Chlorantraniliprole which are pending for clearance at Nhava Sheva Port was approx. Rs. 3.92 Cr. (7000 Kgs x \$70/kg x 80 Rs/\$).**
- j. **On being asked regarding the sale of the imported insecticides (Chlorantraniliprole and Emamectin benzoate) domestically, he informed that he has multiple companies, and he routed the goods through them before it is finally sold to end customers.**
- k. **On being asked, he stated that his cousin brother Shri Suresh Vasoya is involved in this import business and, after his illness, Shri Suresh Vasoya started handling sale of the said imported insecticides and that he is also aware of all his business activities. He further stated that Shri Suresh Vasoya also collects cash on his behalf in exchange of local sale of the imported insecticides.**

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19.2 In view of the above statement I find that **Rajesh Vasoya** has admitted to illegally importing the insecticides **Chlorantraniliprole (Coragen/KK)** and **Emamectin Benzoate (EMA)** from China since **2018**, by misdeclaring them as **Vinyl Acetate Ethylene Copolymer** using three IECs – M/s **Gopal Exim**, M/s **Pooja Enterprise**, and M/s **Satnam Enterprise** to evade customs duty and bypass mandatory registration with the **Central Insecticide Board**. He confirmed using undervalued invoices at **USD 2/kg** while the actual price was around **USD 70/kg**, with the balance payment made through **hawala channels**. He named **Ms. Tracy** in China as the supplier and provided screenshots of chats and shipment photos as evidence. He also informed that that his cousin **shri Suresh Vasoya** was actively involved in managing sales and collecting cash after **Rajesh** fell ill.

19.3 Shri Rajesh Vasoya, in his statement dated 28.12.2022, stated, *inter-alia*, as under:

- a. *One consignment of Chlorantraniliprole (Coragen) of 7000 kg imported by him in the name of M/s Gopal Exim, Ratlam is lying for clearance at Nhava Sheva Port. Apart from this consignment, 3 more consignments, 7000 kg of Coragen, 6000 kg of Coragen, 5000 kg of Emamectin Benzoate were due for arrival at Nhava Sheva Port, Mumbai from China. In all the three cases, Bills of Lading have been filed and copy of the same has been received on his email id- Rajeshvasoya@yahoo.co.in from overseas supplier Ms. Tracy. In the above mentioned 4 consignments, including 1 live consignment pending at Nhava Sheva Port for clearance, goods have been declared as Vinyl Acetate Copolymer instead of actual goods i.e. Chlorantraniliprole (Coragen) or Emamectin Benzoate. On being asked, he stated that he had purchased Chlorantraniliprole (Coragen) at the rate of around \$ 70 / kg from illegal market in China. The cost of live consignment of 7000 kgs of Coragen or Chlorantraniliprole which are pending for clearing at Nhava Sheva Port is approx. Rs. 3.92 Cr. (7000 x 70 x 80). The approx. market value of the said consignment in Indian Market is approx. Rs. 4,76,00,000/-.*
- b. *On being further asked to explain the payment terms with overseas supplier, he stated that he is required to make an advance payment of 20 % after placing order with the overseas supplier. For payment of remaining 80%, he gets credit time of 90 days. In case of above mentioned 4 consignments, he has already made payment of approx. Rs. 2.6 Cr. out of total due payment of approx. Rs. 13 Cr. All the payments were made by him in cash through hawala channels. The contact details were sent to him by Ms. Tracy and he used to make the due payment to a particular person in cash in Surat.*
- c. *On being asked about the payment terms with his local customers to whom he sells Chlorantraniliprole (Coragen) or Emamectin Benzoate, he said that he generally gets payment after delivery of the goods to the concerned buyer. All the payments were received by him through Angadia in cash. Payments were received either by him or on his instructions by Suresh Vasoya. Sometimes, on his instructions payments were also made through Angadia to the local person of the overseas supplier against payment due to them.*
- d. *On being asked about the recovery of Rs. 70 lakhs in cash denominations which was recovered from the search of the residential premises of Shri Suresh Vasoya, he said that the said cash amount belonged to him and was collected by Shri Suresh Vasoya from one angadia on 26.12.2022 as per his instructions. The said cash was received against the sale of insecticides viz. Chlorantraniliprole (Coragen) or Emamectin Benzoate which were imported by him.*

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- e. ***On being asked about delivery pattern of imported Chlorantraniliprole (Coragen) or Emamectin Benzoate to local customers, he said that after Customs clearance of the subject consignment, it is loaded on Truck/Tempo and brought to Surat. Thereafter, he dispatches the orders to his customers by using local transport which are generally booked by him. Sometimes, customers also send their trucks/tempo for pick-up of their order.***
- f. ***On being asked to explain his relationship with Praveen Patidar, he said that he had met him during his visit to China in the year 2013 and, thereafter, they became friends. Praveen Patidar was a resident of Ratlam. In around 2015, he suggested Praveen Patidar that they should import Pesticides from China.***
- g. ***On being asked, he said that IEC of Gopal Exim was arranged for him through Praveen Patidar. Further, on being asked about his business dealings with Praveen Patidar, he said that Praveen Patidar purchases Chlorantraniliprole (Coragen) or Emamectin Benzoate as per his requirements. As per his knowledge, recently, Praveen Patidar has imported one consignment of insecticide directly by himself.***
- h. ***On being further asked, he said that he has imported insecticides illegally without having licence to import and, thus, has also evaded due duty in Crores by undervaluing and mis-declaring it. On being asked, he further stated that he has been importing Chlorantraniliprole and Emamectin Benzoate by mis-declaring them as Vinyl Acetate Copolymer. Shri Rajesh Vasoya tendered following mobile phones voluntarily for further investigation***

Sr. No.	Make	Model	IMEI No.	Contact No.
01	Apple	iphone 13 Pro	352725355286598 352725355389848	9898083583
02	Apple	iphone 11	352924111302597 352924111253618	9427139644

19.4 In view of the above statement I find that Shri Rajesh Vasoya has used M/s Gopal Exim for illegally importing Chlorantraniliprole (Coragen) and Emamectin Benzoate by deliberately misdeclaring them as Vinyl Acetate Copolymer to evade applicable customs duty and circumvent regulatory import restrictions under the Insecticides Act. He further admitted that IEC of M/s Gopal Exim was arranged by Shri Praveen Patidar. One live consignment of 7000 kg is currently pending clearance at Nhava Sheva Port, while three more consignments are en route from China. Payments to the overseas supplier were made in cash through hawala channels, and sale proceeds were similarly collected in cash via Angadia services. Shri Rajesh Vasoya also admitted that cash amount of ₹70 lakhs recovered from Shri Suresh Vasoya's are sale proceeds of illegally imported insecticides. Shri Rajesh Vasoya has admitted to mis-declaration, undervaluation, and illegal importation without requisite licences, resulting in substantial revenue loss to the government and violations under the Customs Act and other allied laws.

19.5 Shri Rajesh Vasoya, in his statement dated 01.01.2023, stated, inter-alia, as under:

- a. ***On being asked when he started importing insecticides by mis-declaring as Vinyl Acetate Ethylene Copolymer, he stated that he opened three IECs i.e. Satnam Enterprises, Pooja Enterprises and Gopal Exim in the name of some other persons, however, he was the one handling all the aspects of business pertaining to the said three IECs. He further stated that he was the beneficial owner of all the goods being imported under the name of all these IECs.***

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- b. On being asked, he stated that the payment to the foreign suppliers in all the consignments till date was done through hawala and the sale proceeds from the supply of insecticides to the local buyers was received through Angadia only.*
- c. For sending the amount to foreign suppliers through hawala, he used to take account no. from the foreign suppliers and shared the same with the hawala operator. The cash amount was then sent to the hawala operator who would further transfer the said cash amount to the account number of the foreign supplier. After transferring the amount, he would share the receipt of having sent the money. That receipt was shared with the foreign suppliers for confirmation at their end.*
- d. On being asked about his foreign suppliers, he stated that, some of his major suppliers were Tracy, Claire, Saturnm and Candy. He further stated that he had imported Paclobutrazol, KK aka Coragen, Nano KK, Nano Ema, Nano Aba, Ema and Aba from these foreign suppliers. Further, he stated that KK stands for Coragen or Chlorantrilinipole & Ema stand for Emamectin Benzoate.*
- e. On being asked when he started using the description as Vinyl Acetate Ethylene Copolymer for the insecticides imported, he stated that, since 2020, most of the times, he has imported KK and Emamectin by misdeclaring it as Vinyl Acetate Ethylene copolymer and only a few times other insecticides were imported.*
- f. On being asked how much quantity of insecticides has he imported over the years, he stated that he does not recollect exactly but he estimated that he had been importing around 150 Metric Tonne of different insecticides per year. The total value of the imports per year is around Rs. 100 Cr. The approximate value of the imports till date is around Rs. 300-400 Cr.*
- g. On being asked whether he would directly sell the imported insecticides or process it further to sell the same, he stated that the imports done by him were sometimes sold directly in the local market to the local buyers and sometimes he would further make a formulation by mixing it with some other products and then that formulation would be sold in the market. Several names were given to these formulations. In the case of formulation of Paclobutrazol, he had one vendor (Sydney formulation, Ankleshwar) who used to do the formulation work for him and he used to call it as jobwork.*
- h. On being shown some parts of his Wechat & Whatsapp chats with Tracy & Claire (Annexure-A to this statement), wherein modalities about making payments to Chinese suppliers is being discussed, he stated that Tracy was an employee of his Chinese supplier, M/s Shanghai Mingdou Chemical Co. Ltd, who provided him the RMB account number in China to transfer the money. He shared the same account no. with hawala operator who further transferred the money to that RMB account. After that, the receipt was shared with him and the same was forwarded to Tracy. The same procedure of money transfer was followed with another Chinese supplier i.e. Shanghai Agroriver Chemical Co. Ltd in which "Claire" is an employee.*
- i. On being shown some parts of his conversations from Wechat app with Claire discussing about marking/making distinctions on the bags containing KK, nano KK, Ema etc. dated 16.12.2020 (Annexure-B to this statement) and with Tracy dated 14.10.2020 (Annexure-C to this statement), he stated that he was discussing the identification marks that would help in distinguishing the different insecticides in case more than one variety was smuggled. Also, he had instructed the foreign supplier to keep same batch numbers so that Customs do not doubt the misdeclaration as similar description was given for entire consignment. For that purpose, he used to tell the suppliers that they should clearly put marking on the*

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bags like stars or numerical 1, 2, 3, etc so that he can differentiate between different items.

- j. *On being shown one part of his conversation on Wechat app with Claire, regarding Bill of Lading (BL), copy of the Shipping Bill (SB) filed in China dated 17.03.2021 (Annexure-D to this statement), wherein he asked foreign supplier Tracy to change the BL copy, he stated that the CTH mentioned on BL was something else and he wanted to mention 3901 on BL. Every time, the foreign supplier sent the goods to him, the BL was sent to him to check and confirm whether the contents of the BL were as per his requirement or not.*
- k. *On being shown his WhatsApp chat with Claire starting from 26.01.2021 (Annexure-E to this statement), regarding purchase order of Paclobutrazol, Ema, Nano Ema, KK etc. he stated that all the purchase orders were placed through WhatsApp/Wechat only. After all the negotiations, they used to finalize the order on WhatsApp/Wechat only. Further, all the money transactions were done through hawala in the bank account provided by the foreign suppliers.*
- l. *On being shown WhatsApp chat between him and Suresh Vasoya dated 17.01.2021 (Annexure-F to this statement), he stated that it was related to delivery of the smuggled goods to the local buyers and payments received from them through Angadia. Suresh used to generate e-waybills and looked after the finance section of his firm i.e., Vasoya Industries. He also handled the delivery of the smuggled goods to the local market.*
- m. *On being shown the WhatsApp chat dated 18.10.2021 between him and Claire (Annexure-G to this statement), he stated that he had transferred USD 10,000 to a bank account of Dubai through Hawala. Many a time, he used to rotate the money between many countries before sending it to the original supplier.*
- n. *On being shown some part of his conversation with Claire from Wechat App dated 16.09.2022 (Annexure-H to this statement), wherein a draft BL was sent to him, he stated that every time draft BL was sent to him, he used to confirm its contents by checking whether the goods description mentioned in BL is Vinyl Acetate Ethylene Copolymer. He always cautioned his foreign suppliers that they should never mention the correct name of the items being smuggled on the goods or on any other documents.*
- o. *After getting substantial orders from the local buyers, he used to place order to foreign suppliers with some extra quantity. After customs clearance of the imported smuggled goods, a vehicle was arranged and the goods were delivered at his godown at Ekta Industrial Estate, which is nearby his factory premises of Vasoya Industries in Surat.*
- p. *On being asked as to how he used to sell/divert the imported insecticides in the local market, he stated that one of the directors of Vasoya Industries, Shri Suresh Gami used to arrange the further delivery of goods. He used to inform Suresh Gami the location where the goods were required to be sent. In case of big orders from registered firms, he used to raise invoices in which goods description were mentioned as Vinyl Acetate Ethylene Copolymer or any other item, though the actual goods which were sent, were smuggled insecticides. Since the insecticides are very expensive, the payment was received in cash through Angandiya network only. The above process was followed so that mis-declaration which was being done in the name of insecticides can be justified on papers to avoid any problems from Customs/GST authorities.*
- q. ***In case of small orders from unregistered firms, no invoices/receipts were issued. After the delivery of goods i.e. insecticides, the buyer used to confirm the same. An advance payment of around 20-30% was taken by him for the delivery of the***

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goods. After 15-20 days of delivery of the goods, the remaining payment was transferred to him through Angadia.

19.6 In view of the above statement I find that the investigation has undisputedly established that Shri Rajesh Vasoya is the mastermind and beneficial owner behind the illegal import of unlicensed insecticides, including Chlorantraniliprole (Coragen), Emamectin Benzoate, Paclobutrazol, and others, through multiple IECs—namely M/s Satnam Enterprises, M/s Pooja Enterprises, and M/s Gopal Exim—fraudulently operated in the names of other individuals. Since 2020, he consistently misdeclared these restricted insecticides as "Vinyl Acetate Ethylene Copolymer" to evade customs duty and circumvent licensing requirements under the Insecticides Act. Differential Payments to Chinese suppliers were made exclusively through hawala, and all sale proceeds from domestic buyers were received in cash via Angadia. His communications via WeChat and WhatsApp with suppliers (notably Tracy and Claire from M/s Shanghai Mingdou Chemical Co. Ltd. and Shanghai Agroriver Chemical Co. Ltd.) confirm pre-planned misdeclaration, manipulation of shipping documents including Bills of Lading, and use of covert markings on packaging to distinguish between smuggled goods. Goods were delivered to his godown in Surat and sold either directly or after formulation via job work, with fictitious invoices generated to support the misdeclaration. Invoices were either disguised or omitted entirely depending on the buyer, and proceeds were rotated internationally to hide the illicit nature of transactions. The cumulative imports, estimated at 150 MT per year valued at ₹100 crore annually, reflect a deliberate, organized, and large-scale smuggling operation, involving systematic customs fraud, misdeclaration, duty evasion, violation of law.

19.7 Shri Rajesh Vasoya, in his statement dated 04.01.2023, stated, inter-alia, as under:

- a. ***He has been involved in smuggling insecticides namely 'Chlorantraniliprole', 'Emamectin Benzoate', 'Nano Emamectin Benzoate', 'abamectin' and 'nano abamectin' by mis-declaring the same as Vinyl Acetate Ethylene Copolymer. He used to purchase these insecticides at their current market price in China which varied from USD 60/Kg to upto USD 110/kg depending on their availability. For getting these goods cleared, he used to mis-declare the description as well as value by declaring the same at USD 2/Kg.***
- b. ***As per his knowledge, import of 'Chlorantraniliprole' and 'Emamectin Benzoate' requires Certificate from Central Insecticides Board and the value of the insecticides is very high with import value of around INR 20000/Kg and other insecticides are also very expensive. He does not have any Certificate issued by Central Insecticides Board for the import of the above-mentioned insecticides. He used to import these insecticides by mis-declaration and used to sell the same to the local buyers. The mis-declared invoice value (around \$ 2/kg) is sent to the supplier through banking channel while the remaining amount is sent to foreign supplier through non-banking channel (Hawala).***
- c. ***On being asked, he further stated that in their chats they do not use the full name of the insecticides and refer them with their short forms for convenience like ema for 'Emamectin Benzoate', kk for 'Chlorantraniliprole/coragen', nano ema for 'Nano Emamectin Benzoate', aba for 'abamectin' and nano aba for 'nano abamectin' etc.***
- d. ***On being shown his 'WeChat' data which was retrieved from his phone, he stated that before issuance of final Bill of Lading, the same was shared by foreign suppliers with him for correction/approval. He used to confirm which description is to be given on Bill of Lading in place of the insecticides. After his approval/confirmation, foreign suppliers used to issue the Bill of Lading.***

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- e. *On being shown his 'WeChat' conversation with foreign supplier Tracy Meng dated 24.08.2021 (Annexure-A to this statement), which was recovered from the forensic examination of his mobile handset, regarding Bill of Lading (BL) for the consignment of 3MT Nano KK, he confirmed that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the same Bill of Lading, which pertains to the Bill of Entry no. 5458417 dated 16.09.2021. The said Bill of Entry was filed in the name of M/s Gopal Exim (IEC- DORPM2339C), whereas the beneficiary owner of the consignment was him. Further, he stated that in this Bill of Lading (BL), the description of imported goods has been mentioned by the foreign supplier, on his direction, in the BL as 'Vinyl Acetate Ethylene Copolymer' whereas the actual goods imported were Nano KK/Coragen.*
- f. *On being shown his 'WeChat' conversation with foreign supplier Tracy Meng dated 27.08.2021(Annexure-B to this statement), which was recovered from the forensic examination of his mobile handset, regarding Bill of Lading (BL) for the consignment of 2MT Nano Aba, he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the same Bill of Lading which pertains to the Bill of Entry no. 5981301 dated 25.10.2021. The said Bill of Entry was filed in the name of M/s Gopal Exim (IEC- DORPM2339C), whereas the beneficiary owner of the consignment was him. Further, he stated that Nano Aba in the said chat is nothing but nano Abamectin Benzoate, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the Bill of Lading as 'Vinyl Acetate Ethylene Copolymer' whereas, the actual goods imported were nano Abamectin Benzoate.*
- g. *On being shown his 'WeChat' conversation with foreign supplier Tracy Meng dated 08.11.2021 (Annexure-C to this statement), which was recovered from the forensic examination of his mobile handset, regarding Bill of Lading (BL) for the consignment of 3.425 MT and 2.6 MT of Nano Ema, he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the same Bills of Lading which pertain to the Bills of Entry no. 7023755 dated 10.01.2022 and 7361176 dated 04.02.2022. The said Bill of Entry was filed in the name of M/s Gopal Exim (IEC- DORPM2339C), whereas the beneficiary owner of the consignment was him. Further, he stated that Nano ema in the said chat is nothing but Nano Emamectin Benzoate, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the Bill of Lading as 'Vinyl Acetate Ethylene Copolymer' whereas, the actual goods imported was Emamectin Benzoate. In the said chat, he further stated that, initially he booked the consignment for 6 MT Nano Ema, however the supplier sent him the required quantity of Nano Ema in two-part consignments vide different Bills of Entry due to inadequate stock at their end.*
- h. *On being shown his 'WeChat' conversation with foreign supplier Tracy Meng dated 08.03.2022 (Annexure-D to this statement), which was recovered from the forensic examination of his mobile handset, regarding booking and issuing proforma invoice (PI) for the consignment of 15 MT Paclo, he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the same PI and consignment, which pertains to the Bill of Entry no. 8331817 dated 19.04.2022. The said Bill of Entry was filed in the name of M/s Gopal Exim (IEC- DORPM2339C), whereas the beneficiary owner of the*

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consignment was him. Further, he stated that 'Paclo' in the said chat is nothing but 'Paclobutrazol' and goods imported in the consignment are 'Paclobutrazol'. The foreign supplier there, is informing him that he has bought the 'Paclobutrazol' at the right time because according to her, prices of 'Paclobutrazol' are going to increase.

- i. *On being shown his 'WeChat' conversation with foreign supplier Tracy Meng dated 18.04.2022 (Annexure-E to this statement), which was recovered from the forensic examination of his mobile handset, regarding Bill of Lading (BL) for the consignment of 5 MT of Nano Ema, he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the same Bill of Lading which pertains to the Bill of Entry no. 8652372 dated 12.05.2022. The said Bill of Entry was filed in the name of M/s Gopal Exim (IEC-DORPM2339C), whereas the beneficiary owner of the consignment was him. Further, he stated that Nano Ema in the said chat is nothing but Emamectin Benzoate, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the Bill of Lading as 'Vinyl Acetate Ethylene Copolymer'.*
- j. *On being shown his 'WeChat' conversation with foreign supplier Tracy Meng dated 15.06.2022 (Annexure-F to this statement), which was recovered from the forensic examination of his mobile handset, regarding Bills of Lading (BL) for the consignment of 5MT Nano Aba and 6 MT Nano Ema, he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the same consignments, which pertains to the Bills of Entry no. 9809050 dated 01.08.2022 & 9811508 dated 01.08.2022. The said Bill of Entry was filed in the name of M/s Gopal Exim (IEC- DORPM2339C), whereas the beneficiary owner of the consignment was him. Further, he stated that in these subject consignments, imported goods i.e. Nano Aba and Nano Ema are nothing but Abamectin Benzoate and Emamectin Benzoate. However, the description of imported goods has been mentioned by the foreign supplier on his direction, in the Bill of Lading as 'Vinyl Acetate Ethylene Copolymer' whereas, the actual goods imported were Abamectin Benzoate and Emamectin Benzoate. Further, she forwarded the shipping mark on the bags for easy identification.*
- k. *On being shown his 'WeChat' conversation with foreign supplier Tracy Meng dated 07.07.2022 (Annexure-G to this statement), which was recovered from the forensic examination of his mobile handset, regarding booking and issuing proforma invoice (PI) for the consignment of 6 MT Ema, he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the same PI and consignment, which pertains to the Bill of Entry no. 2253735 dated 01.09.2022. The said Bill of Entry was filed in the name of M/s Gopal Exim (IEC- DORPM2339C), whereas the beneficiary owner of the consignment was him. Further, he stated that Ema in the said chat is nothing but Emamectin Benzoate, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the Bill of Lading as 'Vinyl Acetate Ethylene Copolymer'.*
- l. *On being shown his 'WeChat' conversation with foreign supplier Tracy Meng dated 14.09.2022-22.09.2022(Annexure-H to this statement), which was recovered from the forensic examination of his mobile handset, regarding Bills of Lading (BL) for the consignment of 10 MT of kk (6 MT+4 MT), he has put his*

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dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the same Bill of Lading which pertains to the Bill of Entry no. 2854443 and 13.10.2022 and 2910429 dated 17.10.2022. The said Bill of Entry was filed in the name of M/s Gopal Exim (IEC- DORPM2339C), whereas the beneficiary owner of the consignment was him. Further, he stated that kk mentioned in the said chat is nothing but Chlorantraniliprole, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the Bill of Lading as 'Vinyl Acetate Ethylene Copolymer' whereas, the actual goods imported was Chlorantraniliprole. In the said chat, he further stated that, initially he booked the consignment for 10 MT Chlorantraniliprole, however the supplier sent him the required quantity of Chlorantraniliprole in two-part consignments vide different Bills of Entry due to cargo handling issues at their end.

- m. On being shown his 'WeChat' conversation with foreign supplier Tracy Meng dated 10.05.2022(Annexure-I to this statement), which was recovered from the forensic examination of his mobile handset, regarding Bill of Lading (BL) for the consignment of 6.35 MT (Ema- 0.5 MT, Nano Ema- 2.6 MT, Dimethomorph- 2.25 MT, Dinotefuran- 1 MT) he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the same Bill of Lading which pertains to the Bill of Entry no. 8923227 dated 01.06.2022. The said Bill of Entry was filed in the name of M/s Gopal Exim (IEC- DORPM2339C), whereas the beneficiary owner of the consignment was him.*
- n. On being shown his email conversation with foreign supplier Claire dated 27.08.2020 (Annexure-J to this statement), which was recovered from the forensic examination of his Apple Macbook Air Laptop, regarding Bill of Lading (BL) for the consignment of 2.75 MT Nano KK, he has put his dated signature in token of having seen and confirming that the said email conversation was done from his Apple Macbook Air Laptop. In regard to the said conversation, he stated that Claire is referring to the same Bill of Lading which pertains to the Bill of Entry no. 8724754 dated 07.09.2020. The said Bill of Entry was filed in the name of M/s Satnam Enterprises (IEC- AUFPR0727G), whereas the beneficiary owner of the consignment was him. Further, he stated that Nano KK mentioned in the said email is nothing but Chlorantraniliprole, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the Bill of Lading as 'Vinyl Acetate Ethylene Copolymer'.*
- o. On being shown his email conversation with foreign supplier Claire dated 24.04.2020(Annexure-K to this statement), which was recovered from the forensic examination of his Apple Macbook Air Laptop, regarding proforma invoice for the consignment of 2 MT Nano Ema, he has put his dated signature in token of having seen and confirming that the said email conversation was done from his Apple Macbook Air Laptop. In regard to the said conversation, he stated that Claire is referring to the same proforma invoice, which pertains to the Bill of Entry no. 7667252 dated 15.05.2020. The said Bill of Entry was filed in the name of M/s Satnam Enterprises (IEC- AUFPR0727G), whereas the beneficiary owner of the consignment was him. Further, he stated that Nano Ema in the said email is nothing but nano Emamectin Benzoate, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the consignment as 'Vinyl Acetate Ethylene Copolymer'.*

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- p. *On being shown his email conversation with foreign supplier Claire dated 07.05.2021(Annexure-L to this statement), which was recovered from the forensic examination of his Apple Macbook Air Laptop, regarding the consignment of 3.3 MT (1.2 MT Nano Ema, 1 MT Ema, 0.10 MT Aba, Diflu- 0.5 MT, GA2- 0.5 MT), he has put his dated signature in token of having seen and confirming that the said email conversation was done from his Apple Macbook Air Laptop. In regard to the said conversation, he stated that Claire is referring to the Bill of Entry no. 3805192 dated 03.05.2021. The said Bill of Entry was filed in the name of M/s Satnam Enterprises (IEC- AUFPR0727G), whereas the beneficiary owner of the consignment was him. Further, he stated that Nano Ema, Ema in the said email is nothing but Emamectin Benzoate. Further, he stated that Aba is nothing but Abamectin. However, the description of imported goods has been mentioned by the foreign supplier on his direction, in the Bill of Lading as 'Vinyl Acetate Ethylene Copolymer' whereas, the actual goods imported were Emamectin Benzoate and Abamectin Benzoate & Others. Further, he said that the said email dated 07.05.2021 was sent in order to distinguish between different smuggled insecticides by different marking/style of seal etc e.g. for nano ema- the triangular seal was put on the bag, for ema- sealing was done twice and black point was put on the bottom of the bag, for Diflu- special sealing was done on both side of the bag.*
- q. *On being shown his email conversation with foreign supplier Claire dated 30.07.2022(Annexure-M to this statement), which was recovered from the forensic examination of his Apple Macbook Air Laptop, regarding Bill of Lading for the consignment of 3.5 MT Nano KK, he has put his dated signature in token of having seen and confirming that the said email conversation was done from his Apple Macbook Air Laptop. In regard to the said conversation, he stated that Claire is referring to the same Bill of Lading which pertains to the Bill of Entry no. 2853121 dated 13.10.2022. The said Bill of Entry was filed in the name of M/s Satnam Enterprises (IEC- AUFPR0727G), whereas the beneficiary owner of the consignment was him. Further, he stated that Nano KK mentioned in the said email is nothing but Chlorantraniliprole, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the Bill of Lading as 'Vinyl Acetate Ethylene Copolymer'.*
- r. *On being shown his 'WeChat' conversation with foreign supplier Claire dated 10.05.2022(Annexure-N to this statement), which was recovered from the forensic examination of his mobile handset, regarding consignment of 2.70 MT of Nano Ema, he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the Bill of Entry no. 4144152 dated 31.05.2021. The said Bill of Entry was filed in the name of M/s Satnam Enterprises (IEC- AUFPR0727G), whereas the beneficiary owner of the consignment was him. Further, he stated that Nano Ema mentioned in the said chat is nothing but nano Emamectin Benzoate, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the consignment as 'Vinyl Acetate Ethylene'.*
- s. *On being shown his 'WeChat' conversation with foreign supplier Claire dated 09.05.2022(Annexure-O to this statement), which was recovered from the forensic examination of his mobile handset, regarding consignment of 3.2 MT (Nano KK- 0.3 MT, Diflu- 1 MT, Ema-0.4 MT, Nano Aba- 0.5 MT, Nano Ema- 1 MT), he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said*

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conversation, he stated that Tracy Meng is referring to the Bill of Entry no. 8373546 dated 22.04.2022. The said Bill of Entry was filed in the name of M/s Satnam Enterprises (IEC- AUFPR0727G), whereas the beneficiary owner of the consignment was him. Further, he stated that Nano KK, Nano Aba, Ema mentioned in the said chat are nothing but Chlorantraniliprole, Abamectin Benzoate and Emamectin Benzoate respectively, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the consignment as 'Vinyl Acetate Ethylene'. Further, he said that, in the said consignment, Claire had sent different type of insecticides in different bags. He instructed Claire in the said chat to pack different types of insecticides in the same size of bags, so as to avoid problems during Customs clearance.

- t. On being shown his 'WeChat' conversation with foreign supplier Claire dated 23.05.2021(Annexure-P to this statement), which was recovered from the forensic examination of his mobile handset, regarding Bill of Lading of consignment of 3.775 MT Nano Ema, he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Tracy Meng is referring to the Bill of Entry no. 3531726 dated 12.04.2021 filed in the name of M/s Satnam Enterprises (IEC- AUFPR0727G), whereas the beneficial owner of the consignment was him. Further, he stated that Nano Ema mentioned in the said chat is nothing but Emamectin Benzoate, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in the Bill of Lading as 'Vinyl Acetate Ethylene'.*
- u. On being shown his email conversation with foreign supplier Claire dated 06.05.2021(Annexure-Q to this statement), which was recovered from the forensic examination of his Apple Macbook Air Laptop, regarding the consignment of 5.3 MT (Ema- 1MT, Nano Ema- 1.5 MT, Nano KK – 0.7 MT, Quizalofop- 0.2 MT, 6BA- 0.2 MT, Paclo- 0.5 MT, New Aba- 0.5 MT, Nano KK- 0.5 MT, Pyraclostrobin- 0.2 MT), he has put his dated signature in token of having seen and confirming that the said email conversation was from his Apple Macbook Air Laptop. In regard to the said conversation, he stated that Claire is referring to the same proforma invoice which pertains to the Bill of Entry no. 3724478 dated 27.04.2021. The said Bill of Entry was filed in the name of M/s Satnam Enterprises (IEC- AUFPR0727G), whereas the beneficiary owner of the consignment was him. Further, he stated that Nano Ema in the said email is nothing but Nano Emamectin Benzoate. However, the description of imported goods has been mentioned by the foreign supplier on his direction, as 'Vinyl Acetate Ethylene Copolymer'. Further, he said that the said email was sent in order to distinguish between different smuggled insecticides by different marking/style of seal etc e.g. for nano ema- the triangular seal was put on the bag, Nano KK- longer Shipping Mark, Quizalofop- has word Q inside etc.*
- v. On being shown his 'WeChat' conversation with foreign supplier Candy Meng dated 11.01.2021 (Annexure-R to this statement), which was recovered from the forensic examination of his mobile handset, regarding consignment of 4 MT KK, he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Candy is referring to the same consignment which pertains to the Bill of Entry no. 2788611 dated 16.02.2021. The said Bill of Entry was filed in the name of M/s Pooja Enterprise (IEC- APEPT9896C), whereas the beneficiary owner of the consignment was him. Further, he stated that KK mentioned in the said chat is nothing but Chlorantraniliprole, however, the description of imported*

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goods has been mentioned by the foreign supplier on his direction, in documents of the consignment as 'Vinyl Acetate Ethylene Copolymer'.

- w. *On being shown his 'WeChat' conversation with foreign supplier Candy Meng dated 11.01.2021-18.01.2021 (Annexure-S to this statement), which was recovered from the forensic examination of his mobile handset, regarding 4 consignments of 17 Metric Tonne KK (5 MT + 4 MT + 5 MT +3 MT), he has put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that Candy is referring to the same consignments which pertain to the Bills of Entry no.2881622 dated 23.02.2021, 2788611 dated 16.02.2021, 2849091 dated 20.02.2021 and 29785235 dated 02.03.2021. The said Bills of Entry were filed in the name of M/s Satnam Enterprises (IEC- AUFPR0727G) and M/s Pooja Enterprise (IEC- APEPT9896C), whereas the beneficiary owner of the consignments was him. Further, he stated that KK mentioned in the said chat is nothing but Chlorantraniliprole, however, the description of imported goods has been mentioned by the foreign supplier on his direction, in documents of the consignment as 'Vinyl Acetate Ethylene Copolymer'.*
- x. *On being shown his 'WeChat' conversation with foreign supplier Candy Meng dated 26.02.2021 (Annexure-T to this statement), which was recovered from the forensic examination of his mobile handset, regarding consignment of 5 MT of Quizalofop-p-ethyl, he has put his dated signature in token of having seen and confirming that the said chat was done by his through his mobile. In regard to the said conversation, he stated that Candy is referring to the same consignment which pertains to the Bill of Entry no. 3414491 dated 03.04.2021. The said Bill of Entry was filed in the name of M/s Pooja Enterprise (IEC- APEPT9896C), whereas the beneficiary owner of the consignment was him. Further, he stated that the description of goods imported, mentioned by foreign supplier on his direction, in documents of consignment is 'Vinyl Acetate Ethylene Copolymer' whereas, the actual goods imported was Quizalofop-p-ethyl.*
- y. *On being shown the voluminous chats between him and Tracy Meng, Claire, and Candy, which were recovered from the forensic examination of his mobile handset, he put his dated signature on the print outs of the details of recovered chats which shows the participants of the chats, start time of the chat and last activity and source of the recovered chats. He further stated that in these chats, he had discussed the purchase of the various insecticides which have been subsequently imported by mis-declaring them as 'Vinyl Acetate Ethylene Coploymer' in the three IEC, Gopal Exim, Satnam Enterprise and Pooja Enterprise. He further stated that all the imports in respect of these three IECs were of one of the varieties of the insecticides only, the details of which are present in the chats. As a token of seeing and agreeing that chats shown to him, were his discussions for importing insecticides in the three IEC controlled by him, he signed the B/E details of each of these three IEC in three separate pages (Annexure-U to this statement). He further agreed that he had been in contact with these persons for import of insecticides only.*
- z. *On being shown some of the proforma invoices (Annexure-V to this statement) recovered during the forensic analysis of his mobile phone, he stated that these are the proforma invoices which he received sometimes from his suppliers separately which contain the details of insecticides being imported by mis declaring it, the price actually quoted by the foreign supplier and payment terms. As a token for having seen it, he has put his dated signature on it.*

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- aa. On being shown some of the transaction receipts (Annexure-W to this statement) retrieved from the chats with foreign supplier, he confirmed that these were the receipts of payment made to the suppliers of these insecticides and as a token of having seen them, he signed the said receipts. He further stated that there are a lot of such receipts in his chats and all of these are receipts of money sent through hawala for purchase of insecticides.***

19.8 In view of the above I find that Shri Rajesh Vasoya orchestrated a syndicate involving high-value insecticides such as Chlorantraniliprole, Emamectin Benzoate, Nano Emamectin Benzoate, Abamectin, and Nano Abamectin by deliberately misdeclaring these products as low-value “Vinyl Acetate Ethylene Copolymer” on import documents. This false declaration enabled him to evade customs duties and bypass regulatory requirements, including the requirement for mandatory certifications from the Central Insecticides Board. He procured these insecticides from Chinese suppliers at market prices ranging between USD 60 to 110 per kilogram but declared their value as approximately USD 2 per kilogram to reduce payable duties significantly. The individual maintained close communication with foreign suppliers through WeChat and email, approving falsified Bills of Lading and proforma invoices that matched the fraudulent declarations. Payments were split between formal banking channels and informal hawala systems to obscure the financial trail. Multiple shipments were cleared under various company names to conceal his involvement, but forensic analysis of seized electronic devices and records revealed his direct role in managing the deceptive documentation, coordinating shipments, and ultimately benefiting from the smuggling scheme.

19.9 Shri Rajesh Vasoya, in his statement dated 31.08.2023, stated, inter-alia, as under:

- a. On being asked about M/s Vasoya Industries, he stated that at their factory premises which is located at Plot No. B5 and B6, Block No. 59 Palki and Block No. 59B, Ekta Industrial Estate Tempa Gali, Pipodara, Surat, they only deal in intermediate pharma products. At factory, they produce Imino Di Benzyl (IDB), Imino Stilbene Carbonyl Chloride (ISBCC), 10-Methoxyimino Stilbene. All these are intermediate pharma products. The stages are as follows: they purchase Ortho Nitro Toulene (ONT) and other materials and then produce 2,2-Di Nitro Di Benzyl (DNDB) to IDB to ISBCC to 10-Methoxyimino Stilbene. They supply these intermediates as per market demand. They sometimes purchase these intermediates when prices are favorable for their use in production. The final product from ISBCC is Carbamezepine and from 10-Methoxyimino Stilbene is Oxcarbamezepine.***
- b. On being shown the Panchnama dated 27.12.2022 drawn at M/s Vasoya Industries Pvt. Ltd. located at Plot No. B5 and B6, Block No. 59 Palki and Block No. 59B, Ekta Industrial Estate Tempa Gali, Pipodara, Surat, he agreed with the facts recorded in the said Panchnama. On being asked about the goods believed to be 628 Kgs of ‘Imino Di Benzyl (IDB) purchased from M/s Panchsheel Organics Limited - Brand Aether’ examined under panchnama dated 27.12.2022, he stated that it is a pharmaceutical intermediate compound. This 628 Kgs of IDB is purchased from Panchsheel Organics. Further, on being shown the test report dated 11.05.2023 from Central Insecticide Laboratory, Faridabad regarding the sample drawn under panchnama dated 27.12.2022 which was positive for Buprofezin-0.05% (that is an insecticide covered under the schedule to the Insecticide Act 1968), he stated that at Vasoya Industries, the business is purely Pharma.***
- c. Further, on being asked about goods believed to be 1200 Kgs of ISBCC examined under panchnama dated 27.12.2022, he stated that it is a pharmaceutical***

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intermediate compound. This 1200 Kgs of ISBCC is produced in the factory. Further, on being shown test report dated 11.05.2023 from Central Insecticide Laboratory, Faridabad regarding the sample drawn under panchnama dated 27.12.2022 which was positive for Buprofezin-37.8% (that is an insecticide covered under the schedule to the Insecticide Act 1968), he stated that at Vasoya Industries, their business is purely Pharma.

- d. Further, on being asked about goods believed to be 686 Kgs of 10-Methoxyimino Stilbene examined under panchnama dated 27.12.2022, he stated that it is a pharmaceutical intermediate compound. This 686 Kgs of 10-Methoxyimino Stilbene is produced in the factory. Further, on being shown test report dated 11.05.2023 from Central Insecticide Laboratory, Faridabad, regarding the sample drawn under panchnama dated 27.12.2022 which was positive for Buprofezin-84.5% and Chlorantraniliprole-0.1% (that are an insecticide covered under the schedule to the Insecticide Act 1968), he stated that, at Vasoya Industries, the business is purely Pharma and they do not have presence of any insecticides at their factory premises.*
- e. On being asked about the actual price of the insecticides imported through the three firms i.e. Gopal Exim, Satnam Enterprise & Pooja Enterprise, he stated that he had submitted his electronic device to DRI and all details are available in them. The prices of various insecticides imported through these three firms can be verified from the details recovered from the electronic devices and submitted under statement dated 04.01.2023. The details of the same are listed as per Annexure-A to this statement. He put his dated signature on it as a token of having seen and agreeing with them. He further stated that he would provide the proof for rate for which invoices are currently not available with him.*

19.10 In view of the above statement I find that M/s Vasoya Industries, located in Surat, operates as a manufacturer of intermediate pharmaceutical products, specifically producing compounds like Imino Di Benzyl (IDB), Imino Stilbene Carbonyl Chloride (ISBCC), and 10-Methoxyimino Stilbene. Their process involves purchasing raw materials such as Ortho Nitro Toulene (ONT) and converting them through several stages into these intermediates, which are then supplied according to market demand. The final products derived from these intermediates include Carbamezepine and Oxcarbamezepine. During an inspection and subsequent panchnama dated 27.12.2022, samples of these intermediates were tested and found to contain insecticide residues such as Buprofezin and Chlorantraniliprole, substances regulated under the Insecticide Act.

19.11 In view of the above statements of Shri Rajesh Vasoya dt. 27.12.2022, 28.12.2022, 01.01.2023, 04.01.2023 & 31.08.2023 under section 108 of the Customs Act during the course of investigation, I find that it has been undisputedly established that Shri Rajesh Vasoya is the key orchestrator and beneficial owner behind a deliberate and organized syndicate engaged in the illegal import of unregistered insecticides, including Chlorantraniliprole, Emamectin Benzoate, Paclobutrazol, and others. Using fraudulently obtained Importer Exporter Codes (IECs) in the names of M/s Gopal Exim, M/s Pooja Enterprise, and M/s Satnam Enterprise, he consistently misdeclared these restricted insecticides as “Vinyl Acetate Ethylene Copolymer” to evade customs duty and regulatory requirements under the Insecticides Act. The goods were grossly undervalued at USD 2/kg against an actual market price of USD 60–110/kg, and differential payments were routed through hawala channels. Evidence including communications with Chinese suppliers, falsified shipping documents, covert packaging, seizure of ₹70 lakhs in cash proceeds, and forensic analysis of digital devices clearly links Shri Rajesh Vasoya to the planning, execution, and financial benefit of the smuggling operation.

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19.12. I observe that statement of **Shri Suresh Vasoya** was recorded on 28.12.2022 & 01.01.2023 under Section 108 of the Customs Act, 1962.

19.12.1 Shri Suresh Vasoya, in his statement dated 28.12.2022, stated, inter-alia, as under:

- a. *He stated that he is associated with Vasoya Industries, who is the beneficiary owner of the insecticides imported under the guise of Polymers. He had been working with Vasoya Industries since 2019-20 and looked after all the Accounts/Financial work of Vasoya Industries. He took care of all the cash transactions of Vasoya Industries. Monthly quantum of cash transactions being handled by him in Vasoya Industries was around Rs. 01 (One) Crore. Further, he worked on generation of e-way bills, invoicing, banking transactions, Income Tax Returns, Cheque clearances, payment transfers etc.*
- b. *On being asked, he stated that Rajesh Vasoya is his cousin. Further, he stated that he knew that his brother, Rajesh Vasoya, is involved in import-export business in the name of his firm Vasoya Industries as well as from other IECs e.g. Gopal Exim, Pooja Enterprises and Satnam Enterprises. Further, he stated that his brother Rajesh Vasoya is importing insecticides and purchasing the same from local manufacturer. On being asked, he stated that he doesn't know how his brother Rajesh Vasoya is importing insecticides as he is looking after only the financial transactions of all the imports and local purchase/sale. He never asked his brother about the purpose of the payment being made to the parties.*
- c. *On being asked about a whatsapp chat conversation between him (mobile no. 9662045483) and his brother Rajesh Vasoya (mobile no. 9898083583) on 10.02.2020, which is reproduced as under:*

Suresh Vasoya :- Emamectin benzoate 5 sg, 100 gm = 200 kg, 500 gm = 300 kg"

Rajesh Vasoya :- Total 650 Kg banse; And want to all in packing so decide and inform.

Suresh Vasoya:- Emamectin benzoate 5 sg; 100 gm = 250 kg, 500gm = 400kg

Rajesh Vasoya :- Okay",

he stated that, Rajeshbhai Vasoya required 650 kg of Emamectin benzoate at that time so he suggested how to pack them in packing of 100 gm and 500 gm for the final quantity of 650 kg. He further said that he does not have any idea about the import of Emamectin benzoate in the guise of Vinyl Acetate Copolymer. He was handling only the finance part of Vasoya Industries and never handled the import-export work.

- d. *On being further asked, he stated that he knows Praveen Patidar as he is a friend of Rajesh Bhai Vasoya. He further stated that Praveen Patidar contacted him for all the money transfer on behalf of import/export of Vasoya Industries. Praveen Patidar used to call him for transfer of money on behalf of import/export handled by Shri Rajesh Vasoya. He doesn't know any further detail about Praveen Patidar.*
- e. *He further stated that he knows Narayan Gadekar as he does Customs Clearance for Rajesh Bhai Vasoya/Vasoya Industries. He also usually transfers Customs Duty payment to Narayan Gadekar and any miscellaneous customs clearing expenses. His communication with Narayan Gadekar is limited to payment/transfer of Customs duty and other Customs Clearance charges and sharing of information of e-way bills. He stated that he doesn't have any other communication/business with Narayan Gadekar. On being asked, he stated that he has transferred Customs Duty charges to Shri Narayan Gadekar, Customs Broker for the import done by M/s Gopal Exim, M/s Pooja Enterprises, M/s Satnam Enterprises, as the actual beneficiary of the import consignment is his brother i.e. Rajesh Vasoya. Usually, he first confirms from his brother Shri Rajesh Vasoya before transferring any*

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money to Shri Narayan Gadekar as Rajesh Vasoya validates the amount to be transferred to Shri Narayan Gadekar.

- f. **On being asked regarding M/s Gopal Exim, he stated that this firm was opened by Rajesh Bhai and Praveen Patidar for import-export of goods. The IEC is taken in the name of Shri Gopal Mali of MP. He knows Gopal Mali through Praveen Patidar only as the financial transaction to Gopal Exim is handled by Praveen Patidar. Praveen Patidar had sent him IEC copy of M/s Gopal Exim for accounting purpose in Vasoya Industries. He doesn't know any further details regarding M/s Gopal Exim. He also doesn't know the items which are being imported on behalf of M/s Gopal Exim.**
- g. **He further stated that the chemicals stored in their factory premises are usually IDB (Immino Di- Benzile), IDBC (Immino Di-Benzile Carbonile), Acitate Vinyl, ONT (Ortho-Nitro-tolune). Further, he used to generate E-way Bills, for dispatch of imported Vinyl Acetate Copolymer goods from Mumbai to Ratlam. He doesn't know anything about the Chlorantraniliprole and other chemicals being stored in the factory premises. He doesn't have any idea about mis-declaration of insecticides in the guise of Polymer.**
- h. *On being asked about money transactions receipts sent to Tracy at China, he submitted that it was transferred on behalf of his brother, as he had told him to share the same with Tracy, the foreign supplier of goods. He doesn't have idea which chemical was used to be exported by Tracy to his brother Rajesh Vasoya.*
- i. *On being asked about the recovery of Rs. 70 Lakhs from his residential premises during search operation dated 27.12.2022, he submitted that the said amount was sale proceeds of the goods smuggled into India by mis-declaring the same as polymer in place of insecticides.*
- j. *On being asked about all the transactions related to import of the insecticides in guise of Vinyl Acetate Copolymer and sales of the same in India, he stated that the money used to be received through Aangadia (Cash). Rajeshbhai Vasoya used to send him to receive the money from Aangadia (in cash) and he used to do the same on the instructions of Rajeshbhai Vasoya. Further, he stated that, usually he received this money through cash from Aangadia firms namely PM, HM, NK having address at Royal Arcade, Sarthana, Jagatnaka, Ishwar Bechar. To receive the money in cash, Rajeshbhai used to tell him to personally go to any of the above mentioned firms and after reaching there he used to verify his identity to the firm's person, by mentioning the name of Rajeshbhai and making a call to Rajeshbhai. After verification of his identity through phone call between Rajeshbhai and firm's person, the person from the firm used to hand over the cash money which are sale proceeds of the imported smuggled goods sold in local market in India.*

19.12.2 In view of the above statement I find that Shri Suresh Vasoya, cousin of Shri Rajesh Vasoya, further corroborates the Shri Rajesh Vasoya's role as the key conspirator in the organized syndicate of importing insecticides under the false declaration of Vinyl Acetate Copolymer. Shri Suresh Vasoya admitted to managing the accounts and financial transactions of M/s Vasoya Industries, including handling approximately ₹1 crore in monthly cash dealings, preparation of e-way bills, bank transactions, and payments related to customs duties for imports conducted in the name of IECs such as M/s Gopal Exim, M/s Pooja Enterprises, and M/s Satnam Enterprises - all at the instructions of Shri Rajesh Vasoya. He confirmed transferring funds to clearing agents and sharing payment receipts with foreign supplier Tracy, as directed by Shri Rajesh Vasoya. His own WhatsApp communications with Rajesh Vasoya show coordination regarding quantities and packaging of Enamectin Benzoate. He also admitted that ₹70 lakhs in cash seized from his premises were sale proceeds of misdeclared insecticides, and that he regularly collected such cash

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via Angadia services as per Rajesh Vasoya's directions. Despite his claims of ignorance regarding the import mechanism and misdeclaration, his active involvement in financial operations and handling of proceeds clearly establish his knowledge of, and participation in, the illicit trade facilitated by Shri Rajesh Vasoya.

19.12.3 Shri Suresh Vasoya, in his statement dated 01.01.2023, stated, inter-alia, as under:

- a. ***On being asked about his work profile in the companies controlled by Rajesh Vasoya, he stated that he used to raise e-way bills on the basis of instructions passed on by Rajesh Vasoya i.e. B/E no., No. of Bags, Vehicle No. and driver's no. in respect of import consignment.***
- b. ***Upon being shown one chat between him and Rajesh Vasoya alias Rajesh bhai over WhatsApp on 22.10.2022 (attached as Annexure 'A' to this statement), that was recovered from the forensic examination of his mobile handset, mentioning details i.e. B/E no., No. of Bags, Vehicle No. and driver's no. in respect of one smuggled consignment, he put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said chat, he stated that every import consignment had to be accompanied by an e-way bill that had to be raised either by the buyer or transporter. In their case, as stated earlier, he used to receive instructions from Rajesh Vasoya and, acting upon his instructions, he used to raise e-way bills mentioning the same quantity, amount and the item as mentioned in Bills of Entry provided by Rajesh Vasoya i.e. Vinyl Acetate Ethylene Copolymer.***
- c. ***Further, upon being shown another such chat between him and Rajesh Vasoya alias Rajesh bhai over WhatsApp on 07.07.2022 (attached as Annexure 'B' to this statement and tendered by him with his dated signature), he stated that in this instance and in other similar instances also, he used to receive instructions from Rajesh Vasoya alias Rajesh bhai to raise e-way bills mentioning the quantity, amount and the mis-declared item i.e. Vinyl Acetate Ethylene Copolymer as mentioned in the respective Bills of Entry.***
- d. ***Upon being asked if he was aware whether trading of some restricted items other than Vinyl Acetate Ethylene Copolymer was also carried out at companies controlled by Rajesh Vasoya, he stated that sometimes he used to receive queries from the customers asking for quotation in respect of some items like KK or EMA. Thereafter, he used to forward and confirm the same with Rajesh Vasoya.***
- e. ***Upon being shown another chat between him and Rajesh Vasoya alias Rajesh bhai over WhatsApp on 14.04.2021 (Annexed as Annexure 'C' to this statement), that was recovered from the forensic examination of his mobile handset, he put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In regard to the said conversation, he stated that, in this instant conversation, one prospective buyer had asked for quotation in respect of KK or EMA. He forwarded the query to Rajesh Vasoya and, upon receiving his message, he informed the rates to the said buyer. Further, he stated that he had never received any quotation for Vinyl Acetate Ethylene Copolymer from anyone.***
- f. ***Upon being asked, how the smuggled material was routed to the local market, he stated that based on the orders placed by the buyers on basis of queries raised through him or directly through Rajesh Vasoya, Rajesh Vasoya used to provide him with instructions regarding the sale of the imported smuggled items i.e. Coragen or KK, Ema, with details of the recipients, price and item description that had to be mentioned on the tax invoice i.e. Vinyl Acetate Ethylene Copolymer or otherwise.***
- g. ***Upon being shown one invoice no. GT56 dated 12.06.2022, raised by Pooja Enterprises, Surat to Vyom Fertilizers and Agrochem Pvt. Ltd., Ratlam (attached***

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as Annexure 'D' to this statement), that was recovered from the chat between him and Suresh Bhai over WhatsApp on 12.06.2022 after the forensic examination of his mobile handset, he put his dated signature in token of having seen and confirming that the said chat was done by him through his mobile. In respect of the said invoice, he stated that in regard to this particular invoice, Suresh Bhai, an associate of Rajesh Vasoya, provided him with instructions to raise the said invoice to Vyom Industries, Ratlam. While generating the tax invoice and e-way bill for the local sale of these items, the real items were again misdeclared as Vinyl Acetate Ethylene Copolymer and the price was kept around Rs.200/- per kg.

- h. Further, another such invoice was sent by Rajesh Vasoya over WhatsApp on 05.08.2022 (Annexed as Annexure 'E' to this statement). He stated that in this instance and in other similar instances also, Rajesh Vasoya used to provide him with clear instructions regarding details to be mentioned in tax invoices and e-waybills for the local sale of these items. He again stated that in other invoices and e-way bills raised to local buyers, the real items were misdeclared as Vinyl Acetate Ethylene Copolymer.*
- i. Upon being asked how the payment in respect of sale of these smuggled items were received and who used to manage the same on behalf of Rajesh Vasoya, he stated that the price of the original product i.e. Coragen or KK, Ema is very high i.e. Rs 6,000/- per kg., but as stated earlier the price was kept around 200/- per kg since the product was misdeclared as Vinyl Acetate Ethylene Copolymer on the invoice that was used to send the smuggled goods. The amount mentioned in the tax invoice was paid by the buyer through banking channel and the remaining part consisting majority of the proceeds were routed through non-banking channels. He used to manage the cash received in respect of the sale of these smuggled goods and also assisted Rajesh Vasoya in sending this money to the foreign suppliers through Angariya Network. He used to receive calls/mobile numbers or money denominations in respect of how and from/to whom to receive/send excess payment for the real goods i.e. Coragen or KK, Ema.*
- j. Further, upon being shown one chat dated 17.05.2021 (Annexed as Annexure 'F' to this statement) between him and Rajesh Vasoya alias Rajesh bhai that was recovered after the forensic examination of his mobile handset, in which sale/purchase proceeds through Angariya network is being discussed, he stated that he used to get these instructions from Rajesh Vasoya and, on the basis of such instructions, he used to collect cash from various local buyers of Coragen or KK, Ema and, subsequently, transfer it to foreign based suppliers via Angariya Network. He further stated that the recovery of Rs 70 lakhs that was seized at his residence was a part of the sale proceeds that he was supposed to route through Angariya Network to the foreign based suppliers.*
- k. On being shown some part of one WhatsApp chat (Annexed as Annexure 'G' to this statement) done between him and a representative of Chinese supplier Claire AgroChina that was recovered after the forensic examination of his mobile handset, wherein discussion about purchase of Coragen or KK, Ema and their price and details in respect of the received consignments is being discussed, he put his dated signature in token of having seen and confirming that the said chat was done through his mobile. In regard of the said chat, he stated that he was aware about this conversation with Chinese supplier Claire AgroChina. He further stated that, it was Rajesh Vasoya who used his WhatsApp account to communicate with the Chinese suppliers to initiate and lock the deal.***
- l. He further stated that he was aware that the consignment imported by the three firms controlled by Shri Rajesh Vasoya viz. Pooja Enterprise, Satnam Enterprise***

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and Gopal Exim declared as Vinyl Acetate Ethylene Copolymer was actually misdeclared and the items that actually imported were Coragen or KK, Ema. He was also aware that Coragen and Emamectin are used as insecticides and need registration with the competent authority, which is mandatory to import the same as its import is restricted in nature. He further stated that he had paid the Customs duty through ICEGATE portal for certain imported consignments, therefore, he was aware that the duty paid in respect of the smuggled goods were far lower than it had to be. As the value of the goods declared i.e. Vinyl Acetate Ethylene Copolymer was \$2/Kg, but the goods actually imported were insecticides like Coragen and Emamectin Benzoate which has value of around \$50-\$60/kg, the said goods were misdeclared so that duty could be evaded and the goods, thus, sold cheaper in the domestic market.

19.12.4 In view of the above statement I find that the facts corroborated by forensic evidence including WhatsApp chats and misdeclared invoices, clearly establishes his active role in facilitating the smuggling, misdeclaration, and illegal sale of restricted insecticides under the instructions of Shri Rajesh Vasoya. He admitted to raising e-way bills and tax invoices falsely declaring the imported goods as “Vinyl Acetate Ethylene Copolymer,” despite being aware that the actual items were restricted insecticides such as Coragen (Chlorantraniliprole) and Emamectin Benzoate (EMA), requiring mandatory registration under the Insecticides Act. He confirmed that Rajesh Vasoya dictated the details for invoicing, including quantity, item name, and recipient details. The payments were received via formal banking channels based on undervalued invoices (₹200/kg), the bulk of the sale proceeds—reflecting the actual value (₹6,000/kg)—were routed in cash through Angadia networks. He admitted to collecting such cash from local buyers and transferring the same to Chinese suppliers, confirming his involvement in the hawala leg of the operation. He also confirmed communication with foreign suppliers, including chats with Claire of AgroChina, on behalf of Rajesh Vasoya. His clear admission regarding the misdeclaration, the undervaluation, the handling of misdeclared goods, and the method of routing sale proceeds through informal channels demonstrates his full knowledge of, and complicity in, the organized and large-scale evasion of customs duty and violation of import restrictions. The recovery of ₹70 lakhs from his residence, identified as sale proceeds of smuggled insecticides, further substantiates his role in the illegal trade orchestrated by Shri Rajesh Vasoya.

19.13. I observe that statement of **Shri Praveen Patidar** was recorded on 27.12.2022, 28.12.2022 and 01.01.2023 under Section 108 of the Customs Act, 1962

19.13.1 Shri Praveen Patidar, in his statement dated 27.12.2022, stated, inter-alia, as under:

- a. *On being asked about the firm Vaishnavi Finechem, he stated that Vaishnavi Finechem is a Proprietorship firm owned by his cousin Shri Vinod Kumar Patidar and all its business activities are handled by him and Vinod together. He further stated that a consignment of Nano KK (Pesticide not included in the list of Central Insecticide Board) was actually imported by Vaishnavi Finechem in the guise of Vinyl Acetate Copolymer under BE 2931818 dated 18.10.2022. The market price of Nano KK was around \$54/kg but the actual declaration of Vinyl Acetate Copolymer was \$2/kg. He further stated that all the accounts related works of Vaishnavi Finechem, Vedanta Argotech, Vyom Fertilizers and Agrochem Pvt. Ltd. are handled by the same people, who are on the payroll of Vyom Fertilizers and Agrochem Pvt. Ltd.*
- b. *On being asked about one Rajesh Kumar Vasoya, he stated that he met Shri Rajesh Kumar Vasoya in Shanghai, China in 2013 during an exhibition of fertilisers and pesticides. He further stated that, in around 2015, Shri Rajesh*

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Kumar Vasoya suggested that they should import Pesticides from China. Thereafter, Shri Rajesh Kumar Vasoya used to import different types of pesticides from China by mis-declaring the same as Vinyl Acetate Copolymer. The imports had taken place in the name of Gopal Exim, Pooja Enterprise and Satnam Enterprise. Thereafter, he used to sell these goods from his companies to different vendors and dealers. Further, he added that IEC of Gopal Exim was arranged and provided by him to Rajesh Vasoya.

- c. **On being asked about the import of Vinyl Acetate Copolymer, using 3 IEC's namely Gopal EXIM (IEC - DORPM2339C), Pooja Enterprises (IEC - APEPT9896C) and Satnam Enterprises (IEC - AUFPR0727G), he stated that two compounds, namely, Chlorantraniliprole (Coragen) and Emamectin Benzoate, were imported in guise of Vinyl Acetate -Copolymer in the name of above said three firms. He further stated that the compound Chlorantraniliprole (Coragen) and Emamectin Benzoate require registration with Central Insecticide Board for importation and are expensive with market value of \$75/kg.**
- d. **He further added that in all the past consignments, the goods declared as Vinyl Acetate Copolymer (declared value of \$2/kg) were actually Chlorantraniliprole (Coragen) and Emamectin Benzoate. He further stated that, as there was no licence issued in the name of the aforesaid firms for the import of the said goods, the said goods were imported in the name of the said three firms by mis-declaring them as Vinyl Acetate Copolymer to avoid import restriction. The aforesaid items were being imported since 2016.**
- e. **On being asked about the overseas suppliers of the aforesaid mis declared products, he stated that the import of the goods in the name of Vaishnavi Finechem was done through a person named Tracey in China. He further stated, that her details are available in his phone and he is voluntarily giving print out of the screen shots of some chats (Annexure A to this statement) with Tracey where she had discussed about supply of Nano KK from China. He put his dated signature on them as token of having perused the same. Further, he stated that he did not remember the suppliers' name at the moment and would submit the same after getting it from his staff. Further, he added that Tracey is the contact person who supplies the aforesaid mis-declared goods to Rajesh Kumar Vasoya also.**
- f. **On being asked about the sale of insecticides (Chlorantraniliprole and Emamectin Benzoate) which were procured by mis-declaration in the guise of Vinyl Acetate Copolymer domestically, he stated that he, alongwith Rajesh Kumar Vasoya, handle multiple companies and they route the goods through various firms before finally selling them. He stated that Suresh Vasoya, who is cousin of Rajesh Kumar Vasoya, handles the sale of said insecticides.**
- g. **On being asked about who files the Bill of Entry wherein insecticides (Nano KK, Chlorantraniliprole and Emamectin Benzoate) are imported by mis-declaration in the guise of Vinyl Acetate Copolymer, he stated the he used to send invoices, Bills of Lading, Packing Lists etc. to a person, namely, Shri Narayan Gadekar on his email ID (aadhar card 579971446233, email id samarthimport14@yahoo.com) from his mail id vyomfert@gmail.com who, in turn, files the BE's.**
- h. **On being asked as to how differential payment of imported goods is made to overseas supplier, he stated that they use non-banking channels to send payments for actual value of insecticides imported. He further stated that one more consignment of Nano KK declared as Vinyl Acetate Ethylene Copolymer has been booked from China vide BL No. GLW2022110218 dated 22.12.2022 and container no. TGPU5317213 (Annexure-B to this statement). The status of its dispatch is not known. He voluntarily submitted a print out copy of the same.**

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- i. *On being asked, he stated that in their manufacturing unit situated at 668, Industrial Area, Ratlam-457001, around 800 Kg of imported Pesticide namely Nano KK is still lying there, which was imported by mis-declaring it as Vinyl Acetate Ethylene Co-Polymer by Vaishnavi Finechem from China.*

19.13.2 In view of the above Statement I find that Shri Praveen Patidar has admitted that M/s Vaishnavi Finechem is a Proprietorship firm owned by his cousin Shri Vinod Kumar Patidar and all its business activities are handled by him and Vinod together and admitted to his active involvement in the smuggling of restricted insecticides such as Nano KK, Chlorantraniliprole (Coragen), and Emamectin Benzoate by misdeclaring them as Vinyl Acetate Copolymer through multiple IECs, including M/s Vaishnavi Finechem, M/s Gopal Exim, M/s Pooja Enterprises, and M/s Satnam Enterprises. Shri Praveen Patidar has confirmed that the imports were undervalued to evade customs duty and regulatory restrictions, with documentation routed through a customs broker and actual payments made via informal (hawala) channels. The goods were further sold domestically through a network of associated firms and his associates managing invoicing, e-way bills, and distribution under false declarations. He also acknowledged storage of 800 kg of such smuggled goods at their Ratlam unit and revealed ongoing attempts to import further misdeclared consignments, confirming his direct and continued role in the organized smuggling operation.

19.13.3 Shri Praveen Patidar, in his statement dated 28.12.2022, stated, inter-alia, as under:

- a. *Vyom Fertilizers and Agrochem Pvt. Ltd. and Vedant Agrotech are registered at 149, Shahar Sarai, Ratlam-457001. Regarding office related work, apart from these two companies one other company, namely, Vaishnavi Finechem is also being operated from this office. However, Vaishnavi Finechem is registered at 66B, Industrial Area, Ratlam-457001.*
- b. *On being shown the invoices in respect of two suppliers viz. Satnam Enterprises, Pooja Enterprises, which was taken over under Panchanama dated 27/28.12.2022 from his office premises, he stated that he had purchased Chlorantraniliprole (Coragen) and Emamectin Benzoate against the said invoices raised by these two suppliers. However, description of the goods was mentioned as Vinyl Acetate Ethylene Copolymer in these invoices. He further stated that these two firms are being operated by Shri Rajesh Kumar Vasoya for importing Chlorantraniliprole (Coragen) and Emamectin Benzoate by mis-declaring the same as Vinyl Acetate Ethylene Copolymer. IEC of Gopal Exim is also being used for this purpose.*
- c. *He stated that the mobile number- 9825219747 mentioned under heading consignee and notify party in the BL No. GL W2022070260 dated 06.08.2022 raised in the name of Gopal Exim pertains to Shri Rajesh Vasoya. This mobile number is saved in his phone by the name of Rajesh Bhai Surat and Rajesh Vasoya Surat. As per his knowledge email id- sanskardia@gmail.com mentioned on this BL also pertains to Shri Rajesh Kumar Vasoya. He further stated that all the three firms' viz. Satnam Enterprises, Pooja Enterprises and Gopal Exim are being used by Shri Rajesh Vasoya for importing insecticides by mis-declaring the same as Vinyl Acetate Ethylene Copolymer.*
- d. *The import documents like Bill of Entry, Bill of Lading, Commercial Invoice and account statement of Gopal Exim regarding import of Vinyl Acetate Ethylene Copolymer, which were found in his office, have been forwarded by Shri Rajesh Kumar Vasoya to him for making payment to the foreign suppliers against import consignment of Gopal Exim. The IEC of Gopal Exim was arranged by him in the name of Shri Gopal Mali, employee of his firm Vedant Agrotech. He opened a current account number 922020022135530 in around July, 2022 in the name of*

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Gopal Exim using the documents of Shri Gopal Mali for making payment to foreign suppliers using this account and he registered his mobile number 9425937818 with that account. Therefore, Shri Rajesh Kumar Vasoya forwarded the documents like Bill of Entry, Bill of Lading, Commercial Invoice to him for onward submission to bank.

- e. *On being asked, he stated that Shri Gopal Mali knows that a company has been registered in his name. He informed Shri Gopal Mali that he wanted to take a dealership registration in his name so Shri Gopal Mali provided his documents and put signatures on various documents.*
- f. ***On being asked about Shri Suresh Vasoya, he stated that he knows a person named Shri Suresh Vasoya, who works in the office of Shri Rajesh Kumar Vasoya. Shri Suresh Vasoya is cousin of Shri Rajesh Kumar Vasoya. He met Shri Suresh Vasoya during his visit to Surat in the office of Shri Rajesh Kumar Vasoya. Some times Shri Suresh Vasoya gave instructions regarding making payments to a CHA firm Samarth Logistics through Gopal Exim account.***
- g. *On being asked about M/s Samarth Logistics, he stated that he knows one person, namely, Shri Narayan Gadekar in Samarth Logistics, however, he did not know the designation of Shri Narayan Gadekar in Samarth Logistics. With the help of Shri Narayan Gadekar, he also imported an import consignment of insecticide by declaring the same as Vinyl Acetate Ethylene Copolymer in the name of Vaishnavi Finechem.*
- h. *On being shown the Panchanama dated 27.12.2022 drawn at 66B, Industrial Area, Ratlam-457001, he put his dated signature on the same in token of having seen the same. On perusal of Panchanama dated 27.12.2022, he stated that those 36 bags were containing insecticide, namely, Nano KK, which were found at the premises. The said insecticide was imported in the name of Vaishnavi Finechem by declaring the same as Vinyl Acetate Ethylene Copolymer.*
- i. ***On being asked whether there is a huge difference in the import value of Vinyl Acetate Ethylene Copolymer and others insecticides, which was imported by declaring Vinyl Acetate Ethylene Copolymer, he admitted that there is a huge difference between the two products. They used to declare the import value of the goods at a value of around USD 2, however, actual value of the goods was around USD 50 to 60. Regarding the payments of this differential amount, he said that they used to send the money through non-banking channels to Shri Rajesh Kumar Vasoya. Thereafter, Shri Rajesh Kumar Vasoya used to forward the same to foreign suppliers. Sometimes, when Shri Rajesh Kumar sold the goods directly to some dealer in Ratlam, then he used to collect the said amount on Rajesh Vasoya's behalf in Ratlam from these dealers and forward the same to Shri Rajesh Kumar Vasoya through non-banking channel.***
- j. *On being asked about the current consignment covered under BL No. GLW2022110218 dated 22.12.2022 from China, and payment against the same to be made to Tracy, he stated that he has done an advance payment to Tracy through non-banking channel i.e. Hawala Channel for the said consignment. For the previous consignment also 70-80% amount was sent through Hawala channel. Thereafter, he voluntarily submitted his Apple I-Phone 13 mobile, bearing IMEI No.1 354922769014959 and IMEI No. 2 354922769032175, having number 9425937818 for the purpose of investigation.*

19.13.4 In view of the above, I find that Shri Praveen Patidar has admitted of being actively involved in the smuggling and misdeclaration of restricted insecticides such as Chlorantraniliprole (Coragen), Emamectin Benzoate, and Nano KK, falsely declared as Vinyl Acetate Ethylene

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Copolymer to evade customs duty and licensing requirements. He confirmed that multiple companies, including M/s Vyom Fertilizers, M/s Vedant Agrotech, and M/s Vaishnavi Finechem, were used to operate this racket from common premises, while import-related documentation and payments were routed through fraudulent IECs such as M/s Gopal Exim, created using the identity of his employee Shri Gopal Mali. The said IEC and bank accounts were controlled by him and used to forward misdeclared documents to banks and facilitate hawala payments to Chinese suppliers like Tracey. He also admitted that the firms M/s Satnam Enterprises and M/s Pooja Enterprises, controlled by Shri Rajesh Vasoya, were involved in raising fake invoices for the sale of smuggled insecticides. Payments to clearing agents and foreign suppliers were handled using non-banking channels, and physical stock of smuggled Nano KK was found at their Ratlam premises. He further stated that the significant difference between the declared value (USD 2/kg) and the actual market value (USD 50–60/kg) was settled illegally, either directly or on behalf of Shri Rajesh Vasoya, using informal networks.

19.13.5 Shri Praveen Patidar, in his statement dated 01.01.2023, stated, inter-alia, as under:

- a. *On being asked, he stated that in the year 2016, Rajesh Vasoya obtained two IECs in the name of Radhey Impex & Radhey Corporation and started importing Paclobutrazol by mis-declaring the said insecticide with some other name from the said IECs. Thereafter, Rajesh Vasoya started importing formulation of KK & Delta, declaring the said formulation as "Tridecanol Ethoxylate" or "Chinox" with declared value at USD 4.5/Ltr in the name of his IEC firms Radhe Corporation & Radhe Impex. But, in actual the said formulation of KK & Delta was quite expensive. He also purchased the said formulation from Rajesh Vasoya as per his requirement. After sometimes, Rajesh Vasoya started importing Technical grade(which is used for making formulations) of Emamectin, Coragen, Paclobutrazol etc. by mis-declaring the same as Vinyl Acetate Copolymer. He further stated that Shri Rajesh Vasoya generally sold these items in local market as Technical grade only. Sometimes, on the request of the buyer, he got it converted into formulation by sending it to Sydney Formulation, Ankaleshwar.*
- b. *On being shown certain prints out of whatsapp chat between him (mobile no.-9425937818) and Rajesh Vasoya (mobile no.-9898083583) which have been recovered from his mobile, he agreed that the chats have happened between him and Rajesh Vasoya. In their chats Rajesh was discussing the price that was to be paid for formulation they were smuggling from China. He confirmed that, in the said chats, they were discussing about such formulations which they used to smuggle from China. Rajesh Vasoya used to send him the screenshots to discuss the formulations which they wanted to get from China as per demand in the local market. The Bill of Entry for clearance of goods were filed by Rajesh Vasoya only. Rajesh Vasoya used to tell him to deposit certain amounts as clearance charges into the bank accounts of Radhey Impex and Radhey Corporation for said consignments. After this, Rajesh used to raise bills from Radhey Impex or Radhey Corporation to Vyom Fertilizers to send the consignments to him for further sale. There are numerous such communications between Rajesh Vasoya and him in his chat history and all of them are regarding the purchase of different formulations. On being asked about excerpt of one such communication dated 16.03.2017 (Annexure-A of this statement), he stated that purchase price of KK 18% + deltamethrin 2% sc was being discussed there before placing order. Similarly, in Annexure B in this statement, in a chat dated 12.04.2017, Rajesh Vasoya was asking him to deposit payment for Quazalofop in bank account of Radhey Impex and telling him about the date when consignment of Quazalofop would come. In Annexure C to this statement, Rajesh Vasoya had informed him*

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that shipment of quazalopop was coming and also told him to send payment in Radhey Corporation bank account.

- c. ***On being asked, he said that this mode of operation happened for every shipment they had imported from China. The goods were mis-declared so that appearance of goods should resemble the items being smuggled.***
- d. ***As per annexure D to this statement, Rajesh Vasoya had informed him that Rajesh Vasoya had received payment for KK in Radhey Corporation account***
- e. ***As per Annexure E to this statement, in chat dated 13.03.2019, Rajesh Vasoya was telling him to get payment settled for past 3-4 consignments that they had received from China.***
- f. ***As per Annexure F to this statement, he was asking Rajesh Vasoya to make arrangement of 400 litres of Cora +Delta formulations. He further said that it was much more profitable for him (Rajesh Vasoya) to smuggle Coragen/kk/chlorantrilipole and get formulations prepared. And, for making such formulations, Rajesh Vasoya was in contact with several factories where he used to outsource such work, the exact details of such factories were not available with him.***
- g. ***As per Annexure G to this statement, in chat dated 05.08.2020, Rajesh Vasoya has informed him, when Cora tech would become available and what would be the price that Rajesh Vasoya would be charging to him. He further said that Cora tech stands for Coragen technical but Cora is commonly used term for Coragen for convenience. Rajesh Vasoya has also informed him that Cora tech will come on port on Saturday.***
- h. ***As per Annexure H to this statement, in chat dated 30.09.2020, Rajesh Vasoya has confirmed to send payment in account of Pooja Enterprise. To this, he further added that initially Rajesh Vasoya used to smuggle different insecticides formulations using his own IECs Radhey Impex and Radhey corporations, but later he created IECs of Pooja Enterprises and Satnam Enterprises to get insecticides smuggled by mis declaring them.***
- i. ***As per Annexure I to this statement, Rajesh Vasoya has shared with him the account details of the Hongkong and Shanghai Banking Corporation Limited where the remaining payment was to be sent for smuggled insecticides. He further said that only the amount mentioned on bill of entry was sent to their Chinese suppliers through banking channels while the remaining payment was sent through hawala. This hawala transaction was handled by Rajesh Vasoya only for which he used to send cash to Rajesh Vasoya and after that Rajesh Vasoya used to arrange for sending the money to their Chinese supplier.***
- j. ***As per Annexure J to this statement, he was requesting Rajesh Vasoya to check with Claire, who was one of their suppliers in China about the payment that had been sent through hawala.***
- k. ***As per Annexure K to this statement, Rajesh Vasoya was asking him the GST details of Vyom fertilizers to raise an invoice so that Rajesh Vasoya could send him the insecticides by raising invoice of vinyl acetate ethylene copolymer.***
- l. ***As per Annexure L to this statement, Rajesh had shared a document in which date, quantity, material, etc were mentioned along with rate, amount and payment. He further informed that this was the total quantity of insecticides he had purchased from Rajesh Vasoya for the period 01.04.2022 to 30.11.2022, the amount he was supposed to send to Rajesh Vasoya for the insecticides and pending payment. He further added that Rajesh Vasoya was insisting to clear past pending payments. He further stated that, in his subsequent chat, where it is mentioned '700RTM + 300IND=1000', is actually a reference of Rs 1,000,000/-***

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sent by him to Rajesh Vasoya. This kind of references were being used by them to refer to amounts being sent through Angandiya. He further added that most of the transactions for the sale of the smuggled fertilizers were in cash.

- m. As per Annexure M to this statement, there is reference of sending \$25,200 to Tracy in China (bank account number 70072025000012444), with Payee name Shanghai Mingdou Chemical company. He further added that they had to send payment to their supplier in China. He added that this part of transaction was handled by Rajesh Vasoya. He was only aware that Rajesh used to send cash to one of hawala operator, whose details he was not aware of, and then that hawala operator would send money electronically to bank account of Tracy and send Rajesh Vasoya a payment receipt which would be shared with him. He signed one such payment receipt named Telegraphic Transfer/MEPS with bank reference number FT22120193123365 which Rajesh Vasoya had shared with him and is the proof of \$24,996 sent to Tracy by Rajesh Vasoya (for which he had given cash to Rajesh Vasoya) in token of having seen and acknowledging the same.*
- n. As per Annexure N to this statement, in chat dated 19.11.2022, Rajesh Vasoya had forwarded a message to him wherein INR 1,000,000/- had been sent to account of Gopal Exim. He further informed that the amount he used to receive from Rajesh Vasoya in the account of Gopal Exim was used for sending payments of declared value on B/E (\$2/kg) for quantity being purchased. Also, sometimes, he had used same account to send payments to Narayan Gadekar or their CHA for clearance charges.*
- o. As per Annexure O to this statement, in chat dated 16.06.2017, he said that Rajesh Vasoya was asking him to make payment for insecticides bought from China. In this chat, Rajesh Vasoya was asking him, if he had put payment of kk + delta in bank account of Corporation (Radhey Corporation). He further said that Rajesh Vasoya used to decide in which IEC, Rajesh Vasoya would be importing, that Rajesh Vasoya had two IECs, one of Radhey Impex and other of Radhey Corporation. In this particular transaction, Rajesh Vasoya had asked him to put the amount declared in B/E in account of Radhey Corporation and send remaining amount through Angandiya.*

19.13.6 In view of the above, I find that Shri Praveen Patidar has admitted of being actively involved in the smuggling and misdeclaration of restricted insecticides such as Chlorantraniliprole (Coragen), Emamectin Benzoate, and Nano KK, falsely declared as Vinyl Acetate Ethylene Copolymer to evade customs duty and licensing requirements. He confirmed that multiple companies, including M/s Vyom Fertilizers, M/s Vedant Agrotech, and M/s Vaishnavi Finechem, were used to operate this racket from common premises, while import-related documentation and payments were routed through fraudulent IECs such as M/s Gopal Exim, created using the identity of his employee Shri Gopal Mali. The said IEC and bank accounts were controlled by him and used to forward misdeclared documents to banks and facilitate hawala payments to Chinese suppliers like Tracey. He also admitted that the firms M/s Satnam Enterprises and M/s Pooja Enterprises, controlled by Shri Rajesh Vasoya, were involved in raising fake invoices for the sale of smuggled insecticides. Payments to clearing agents and foreign suppliers were handled using non-banking channels, and physical stock of smuggled Nano KK was found at their Ratlam premises. He further stated that the significant difference between the declared value (USD 2/kg) and the actual market value (USD 50–60/kg) was settled illegally, either directly or on behalf of Shri Rajesh Vasoya, using informal networks.

19.14. I observe that statement of **Shri Narayan Bahusaheb Gadekar, CHA** was recorded on 27.12.2022 under Section 108 of the Customs Act, 1962 wherein he stated, inter-alia, as under

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- a. ***In 2017, he got the job of M/s Radhey Enterprises & M/s Radhey Corporation, from one of his known persons. One person, Shri Rajesh Vasoya alias Raju Vasoya approached him, who introduced himself as the person who looks after the work in both the firms as their proprietor.***
- b. ***In 2018 Shri Rajesh Vasoya alias Raju Vasoya started importing Vinyl Acetate Ethylene Copolymer under the firms M/s Satnam Enterprises, M/s Gopal Exim and M/s Pooja Enterprises.***
- c. ***Vinyl Acetate Ethylene Copolymer were being imported by these firms and per year 10-12 imports were being undertaken by the said importers, which were handled by him.***
- d. ***Customs House Agents (CHA) in case of all these three firms are M/s Swift Clifford Agencies Pvt. Ltd. and M/s Bon Freight, both situated in Andheri (East), Mumbai. He further stated that, as a clearing forwarding agent, his job was to take documents & directions from M/s Gopal Exim regarding import of chemicals from China and pass on the said details to CHA, who filed the Bills of Entry with the Customs Authorities based on documents forwarded by him.***
- e. ***The communication and documents regarding import documents were received by him from the persons associated with M/s Satnam Enterprises, M/s Gopal Exim and M/s Pooja Enterprises, i.e., Rajesh Vasoya alias Rajesh Vasoya, his brother Suresh Vasoya and one Parvin Patidar. He further added that communication was received often from Rajesh Vasoya alias Raju Vasoya and, on some occasions, also from Suresh Vasoya and Parvin Patidar.***
- f. ***On being told that Shri Rajesh Vasoya alias Raju Vasoya of M/s Satnam Enterprises, M/s Gopal Exim and M/s Pooja Enterprises is importing the chemicals viz. Chlorantraniliprole, Ernarnectin, abarnectin, zebralit etc. from China and undervaluing them by mis-declaring the same as Polymers, he stated that he is not aware of these facts and that, he had known Shri Rajesh Vasoya alias Raju Vasoya for the past 6 years, thus, he never suspected this type of mis-declaration. He further added that he could recollect whenever there was delay in clearance of cargo Shri Rajesh Vasoya alias Raju Vasoya always texted and asked him "what is the problem, how much time for clearance, urgent hai, delivery dena hai etc. etc.". After coming to know these facts of under valuation and mis-declaration of goods, he mentioned that he could understand the urgency on their part. He confirmed that the said facts of under valuation and mis-declaration of goods by Rajesh Vasoya alias Raju Vasoya was not known to him but admitted that there was problem in cargo and the same were for some agricultural uses. He did not raise issue with the importer due to loss of his client and business; also goods were cleared smoothly.***
- g. ***One consignment of approximately 7000 kgs. of Vinyl Acetate Ethylene Copolymer was under clearance from the Customs and currently lying in the docks in CWS Impex Park (JNCH). The said consignment had been imported under Bill of Entry No. 3877153 dated 23.12.2022. He tendered the docket of said bill of entry.***
- h. ***Four Bills of entry has also been filed for import of 21,000 kgs, Vinyl Acetate Ethylene Copolymer i.e. 18,000 kgs of Gopal Exim (3 Bills of entry) and 3,000 kgs of Satnam Enterprises (1 Bill of entry). He tendered three dockets prepared by his company i.e. two of Gopal Exim (12,000 Kgs) and one of Satnam Enterprises (3,000 kgs).***
- i. ***On being asked about the transportation of goods he stated that, after clearance of all charges, the CFS issue a delivery order to pick up the goods. He received the e-waybills from Rajesh Vasoya alias Raju Vasoya & Suresh Vasoya and few times***

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from Parvin Patidar and, after receiving the e-way bills, he used to arrange the transportation.

- j. All the goods imported by M/s Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises were being delivered at Ekta Industrial Estate, Tempa Gali, Surat, Gujarat, on the directions of Shri Rajesh Vasoya alias Rajesh Vasoya.*
- k. The email id from which he received communication in respect of imports by M/s Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises are Rajeshsvasoya@yahoo.co.in and Rajesh@vasoyaindustries.com of Rajesh Vasoya alias Raju Vasoya and vasoya_suresh86@yahoo.co.in of Suresh Vasoya.*
- l. He voluntarily tendered his Mobile No. 9867023721, having Sr. No. PJIJ8PBW79LF5LA6 and IMEI Nos. 869829050328816/869829050328808 for further investigation in the matter.*

19.14.1 In view of the above statement I find that Since 2017, Shri Narayan Bahusaheb Gadekar has managed import-related operations for multiple firms— M/s Radhey Enterprises, M/s Radhey Corporation, M/s Satnam Enterprises, M/s Gopal Exim and M/s Pooja Enterprises on the direction of Shri Rajesh Vasoya and associates. From 2018 onwards, these firms regularly imported Vinyl Acetate Ethylene Copolymer, with 10-12 shipments per year, cleared through Customs House Agents in Mumbai based on documents and instructions provided by the respondent from Rajesh Vasoya and others. While the respondent claimed ignorance of the mis-declaration and undervaluation of insecticides disguised as polymers, he acknowledged frequent urgent communications from Rajesh Vasoya during clearance delays. Goods were transported post-clearance to Surat on Rajesh Vasoya's instructions. Key communications were received via email IDs linked to Rajesh and Suresh Vasoya. The respondent voluntarily submitted his mobile device for further investigation.

19.15. I observe that statement of **Shri Mathur Shamjibhai Vasoya, one of the Directors of M/s Vasoya Industries**, was recorded on 11.04.2023 under Section 108 of the Customs Act, 1962 wherein he stated, inter-alia, as under:

- a. On being asked about the import business of his brother Rajesh Vasoya, he stated that the import business used to be handled by his brother Rajesh Vasoya. However, he knew the fact that his brother Rajeshbhai Vasoya used to smuggle insecticide by mis-declaring the same as chemical. He was also aware of the fact that the smuggled imported goods were being imported without a valid Certificate of Registration or an Import Permit, issued by the Secretary, Central Insecticides Board & Registration Committee and that his brother indulged in smuggling of insecticides by way of mis-declaration.*
- b. Further, the whole import procedure used to be handled by Rajesh Vasoya only. Further, the imported goods used to be delivered/stored at godown of Vasoya Industries at Ekta Industrial Estate, which is nearby their factory premises of Vasoya Industries in Surat. The smuggled insecticide used to be stored at godown and the same used to be sold in local market as per the demand basis. Further, he used to contact local buyers to sell the smuggled insecticides (Chlorantraniliprole (KK), Abamectine Benzoate, Emamectine Benzoate). He used to ask quotation/price from his brother Rajesh Vasoya and the same used to be communicated to local buyers. If the buyer agreed, then he used to arrange delivery of the smuggled insecticide to the local buyers and payment of the same was received through Aangadia. The payments received from Aangadia used to be handed over to his brother Rajesh Vasoya. He further submitted that his role was limited to the storage of smuggled goods at godown and supply of the same to the local market but he never got involved in related import procedures.*

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- c. *On being shown his whatsapp chats with his brother Rajesh Vasoya, he stated that these chats are related to his conversation regarding demands of smuggled insecticides (Chlorantraniliprole (KK), Abamectine Benzoate, Emamectine Benzoate) from local market and regarding supply and payment of the same. He further stated that smuggled insecticides never came in their factory premises and never got processed to formulate any further chemical/insecticide/pesticide.*
- d. *The local buyers used to give cash amount to hawala operator. An account number was shared with the hawala operator who would transfer the said cash amount in it. After transferring the amount, hawala operator would share the receipt with him and that receipt was shared with the local buyers as acknowledgement of receipt of payment.*
- e. *He stated that all above mentioned work of supply of smuggled insecticides to the local market and receipt of the payment through Aangadia was done by him on the instructions of his brother Rajesh Vasoya.*
- f. *He stated that his brother Rajesh Vasoya used to import Insecticides by declaring the same as chemicals. He was aware of the smuggling of insecticide as mentioned above. He never enquired about the foreign suppliers of the smuggled insecticide from his brother Rajesh Vasoya. Further, Rajesh Vasoya used to arrange vehicle for the delivery of the smuggled goods at their godown. However, the delivery of the smuggled goods to the local market was arranged by him and Suresh Gami. He further stated that apart from supply of smuggled goods into local market and payment of the same through Aangadias, he had no role in the import of smuggled insecticides.*

19.15.1 In view of the above statement I find that shri Mathur Shamjibhai Vasoya admitted that he was aware about his brother shri Rajesh Vasoya's involvement in smuggling activities, involving the import of insecticides such as Chlorantraniliprole (KK), Abamectin Benzoate, and Emamectin Benzoate under the false declaration of chemicals, without valid registration or import permits. Shri Mathur Shamjibhai Vasoya further informed that he was not involved in the import procedures, he actively assisted in the domestic distribution of these smuggled goods by storing them at the M/s Vasoya Industries godown in Surat, coordinating local deliveries, quoting prices to buyers based on Shri Rajesh Vasoya's instructions, and handling payments through Aangadia and hawala channels. He confirmed that his role was limited to storage, local supply, and facilitating payment, all under the directions of his brother, and denied involvement in formulation or factory-based processing of the smuggled goods.

19.16. I observe that statement of **Shri Suresh Savjibhai Gami, one of the Directors of M/s Vasoya Industries**, was recorded on 12.04.2023 under Section 108 of the Customs Act, 1962 wherein he stated, inter-alia, as under:

- a. *On being asked about the import business of his cousin Rajesh Vasoya, he stated that the import business used to be handled by his cousin Rajesh Vasoya. However, he knows the fact that his cousin Rajeshbhai Vasoya used to smuggle insecticide by mis-declaring the same as chemical. He was also aware of the fact that the smuggled goods were being imported without a valid Certificate of Registration or an Import Permit, issued by the Secretary, Central Insecticides Board & Registration Committee and, that, his cousin Rajeshbhai Vasoya indulged in smuggling of insecticides in by way of mis-declaration.*
- b. *Further, the whole import procedure used to be handled by Rajesh Vasoya only. Further, the imported goods used to be delivered/stored at godown of Vasoya Industries at Ekta Industrial Estate, which is nearby the factory premises of Vasoya Industries in Surat. Rajeshbhai Vasoya used to instruct him about the*

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imported smuggled Insecticides to be stored in godown and he used to follow the instructions and used to arrange storage of the same at the godown. After that the smuggled goods were sold in local market as per demand. Further, Rajeshbhai Vasoya and Mathurbhai Vasoya used to contact local buyers to sell the smuggled insecticide (Chlorantraniliprole (KK), Abamectine Benzoate, Emamectine Benzoate). They used to finalize the quotation/price and the same used to be communicated to local buyers. If the buyer agreed, then Rajeshbhai Vasoya used to tell him to arrange delivery of the smuggled insecticide to the local buyers. Further, the payment for the same was routed through Aangadia, however he was never involved in the payment of the smuggled insecticide. All the payment work used to be handled by Suresh Vasoya and Rajeshbhai Vasoya. Further, sometimes he used to arrange delivery of smuggled insecticides from godown to Sydney Formulation, Ankleshwar for the formulation of different insecticides/pesticides. However, he used to do the same on the instructions of Rajeshbhai Vasoya. He, further submitted that his role was limited to the storage of smuggled goods at godown and supply of the same to the local market/Sydney formulation but he never got involved in related import procedures.

- c. Further, he stated that smuggled insecticides never came in their factory premises and never got processed to formulate any further chemical/insecticide/pesticide. He stated that all above mentioned work of storage of smuggled goods at godown and supply of the same to the local market/Sydney formulation was done by him on the instructions of his cousin Rajesh Vasoya.*
- d. He stated that his cousin Rajesh Vasoya used to import insecticides by declaring the same as chemicals. He was aware of the smuggling of insecticide as mentioned above. He never enquired about the foreign suppliers of the smuggled insecticide from his cousin Rajesh Vasoya. Further, Rajesh Vasoya used to arrange vehicle for the delivery of the smuggled goods at their godown. However, the delivery of the smuggled goods to the local market used to be arranged by him and Suresh Gami. He further stated that apart from storage of smuggled goods at godown and supply of the same to the local market/Sydney formulation, he had no role in the import of smuggled insecticides.*

19.16.1 In view of the above statement I find that Shri Suresh Savjibhai Gami admitted that he was aware about his brother Shri Rajesh Vasoya's involvement in smuggling activities including import of insecticides such as Chlorantraniliprole (KK), Abamectin Benzoate, and Emamectin Benzoate by mis-declaring them as chemicals and importing them without valid registration or permits. While Shri Suresh Savjibhai Gami was not involved in the import procedures or payments, he assisted in the domestic operations under Shri Rajesh Vasoya's instructions, including arranging storage of smuggled goods at M/s Vasoya Industries' godown in Surat and facilitating their delivery either to local buyers or to Sydney Formulation, Ankleshwar, for further processing. Pricing and payments were handled by Shri Rajesh Vasoya and Shri Suresh Vasoya, while he confined his role to storage and transportation of the goods, with no involvement in sourcing or international dealings.

19.17. I observe that statement of **Shri Vinod Patidar, Proprietor of M/s Vaishnavi Finechem (IEC No. BEVPP7148Q)**, was recorded on 11.10.2023 under Section 108 of the Customs Act, 1962 wherein he stated, inter-alia, as under:

- a. On being shown the print out of IEC details of firm M/s Vaishnavi Finechem, he stated that, the PAN No. BEVPP7148Q in the IEC details is his PAN Number i.e. BEVPP7148Q. The name of the proprietor mentioned i.e. Vinod Patidar is him only. He put his dated signature on it in token of having seen it.*

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- b. *On being asked about how this firm came into existence and for what purpose, he stated that around 4-5 years back, the firm M/s. Vaishnavi Finechem was started in his name. All KYC documents like Aadhar Card, PAN Card etc. which are required to open any firm were given by him to Shri. Praveen Patidar. All the instructions related to the works carried out at the factory premises of the firm was given by Shri. Praveen Patidar only to him. He used to perform the tasks like packing of the products, arranging for logistics of the material and other miscellaneous works assigned by Shri. Praveen Patidar.*
- c. *On being asked about what business was done in the firm M/s Vaishnavi Finechem, he stated that he had no information about the business activity of the firm M/s Vaishnavi Finechem. It was handled and managed by Shri Praveen Patidar only. His documents were taken by Shri Praveen Patidar when the company was opened some 4-5 years back. Apart from this, he doesn't know anything related to M/s Vaishnavi Finechem.*
- d. *On being asked why he provided the KYC documents to Shri. Praveen Patidar, he stated that earlier he was doing farming in his village. His parents are living in his ancestral village. As agriculture was not sufficient to sustain the livelihood of his family, he was looking for some job or work. In the meantime, his cousin brother Shri. Praveen Patidar offered him work in the factory, in lieu of providing some documents and opening the company in his name. He was not aware what trading is going on in the company. He stated that he lived in a joint family along with Shri. Praveen Patidar, and whenever money was required for any purpose, Shri. Praveen Patidar used to provide him the same. He was not aware whether any consignment of insecticide has been imported in the name of M/s. Vaishnavi Finechem. All the works related to accounting & finance of the firm were handled by Shri. Praveen Patidar only.*
- e. *On being asked about whether he was aware of any other firm which Shri Praveen Patidar may have been handling or operating, he stated that he had no idea about any other such firm.*
- f. *On being asked about whether he had received any financial benefits from Shri Praveen Patidar in return of providing the documents for firm M/s Vaishnavi Finechem, he stated that he did not receive any financial benefits. As stated earlier, he used to ask for money from Praveen Patidar whenever it was required, and Shri Praveen Patidar used to provide him the same. Apart from it he did not get any financial benefit.*
- g. *On being asked about whether he was aware that Shri Praveen Patidar is under investigation for illegal import of insecticides into India using the firm that is in his name, he stated that he came to know about the case against Shri Praveen Patidar 4-5 months ago. But he was not aware of the customs related procedures and the technicalities of the insecticides.*

19.17.1 In view of the above statement, I observe that Shri Vinod Patidar has confirmed that M/s Vaishnavi Finechem was registered in his name using his PAN and KYC documents, which he had handed over to his cousin Shri Praveen Patidar around 4–5 years ago in exchange for factory work due to financial hardship. While he was listed as proprietor, he had no knowledge of the firm's business activities, operations, or financial dealings, all of which were entirely managed by Shri Praveen Patidar. He was unaware of any insecticide imports or the firm's involvement in such activities, and only recently learned of the ongoing investigation. He denied receiving any formal financial benefit apart from occasional monetary support from Praveen Patidar.

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19.18. I observe that statement of **Shri Gopal Mali, Proprietor of M/s Gopal Exim (IEC No. DORPM2339C)** was recorded on 11.10.2023 under Section 108 of the Customs Act, 1962 wherein he stated, inter-alia, as under:

- a. *On being shown the print out of IEC details of firm M/s Gopal Exim, he stated that, the PAN No. DORPM2339C in the IEC details is his PAN Number i.e. DORPM2339C. The name of the proprietor mentioned i.e. Gopal Mali is him only. He has put his dated signature on it in token of having seen it.*
- b. *On being asked about how this firm came into existence and for what purpose, he stated that he was unaware about the firm in his name. He came to know that such a firm is on his name only when the investigation was started in the matter.*
- c. *On being asked how he gave the documents for opening the firm, he stated that they had taken the land of Shri. Praveen Patidar on lease in the Palsoda village. There they used to renew the lease every year for which they used to give the documents to Shri. Praveen Patidar. Further, Shri. Praveen Patidar also opened bank account in his name for which also some documents were given by him to Shri. Praveen Patidar. Shri. Praveen Patidar used to take signatures on the documents, but he didn't remember exactly on which documents his signatures were taken.*
- d. *On being asked about what business was done in the firm M/s Gopal Exim, he stated that he had no information about the business activity of the firm M/s Gopal Exim. It was handled and managed by Shri Praveen Patidar only. Apart from this he didn't know anything related to M/s Gopal Exim.*
- e. *On being asked why he provided the KYC documents to Shri. Praveen Patidar, he stated that he had been working in his shop since 2004. Also, as stated above, he is working on his farmland in the village since a long time. For these reasons they had family relations with them since quite long period. Hence, he never asked any question to Shri. Praveen Patidar for what purpose the documents & signatures were taken. He further stated that Shri. Praveen Patidar never told him that there was some firm on his name i.e. Gopal Exim and, that, it was being used for the import of insecticides.*
- f. *On being asked about whether he was aware of any other firm which Shri Praveen Patidar may have been handling or operating, he stated that he had no idea about any other such firm.*
- g. *On being asked about whether he received any financial benefits from Shri Praveen Patidar in return of providing the documents for opening the firm M/s Gopal Exim, he stated that he has not received any financial benefits. As stated earlier, he used to work on his shop since last 20 years and so he used to get the pesticides used in his agriculture field from the shop at a discount rate.*
- h. *On being asked whether he was aware that Shri Praveen Patidar is under investigation for illegal import of insecticides into India using firm that was in his name, he stated that he came to know about the case against Shri Praveen Patidar only when the investigation started. He was not aware that the import of insecticides is illegal and that the firm M/s. Gopal Exim opened in his name is being used to smuggle insecticides.*
- i. *On being asked about Shri. Rajesh Vasoya, he stated that he knew Shri Rajesh Vasoya since last 2-3 years as Shri Rajesh Vasoya used to visit the shop of Vedant Agrotech in Ratlam. Rajesh Vasoya used to talk only with Praveen Patidar, and that he never talked to him personally. He was not aware that Shri Rajesh Vasoya is related with Shri. Praveen Patidar for import of insecticides.*

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19.18.1 In view of the above statement I find that Shri Gopal Mali has confirmed that IEC of M/s Gopal Exim belongs to him and that the firm is registered in his name. He further claimed complete unawareness of the firm's existence until the investigation began. He informed that he had given KYC documents and other related documents to Shri Praveen Patidar for unrelated purposes, such as renewing a land lease and opening a bank account, without knowing they would be used to register a firm. He denied any knowledge of M/s Gopal Exim's business activities or its involvement in importing insecticides, stating that all operations were handled solely by Shri Praveen Patidar. He further denied receiving any financial benefit aside from agricultural discounts and stated he was unaware of any connection between Praveen Patidar and Rajesh Vasoya or of any illegal imports done through the firm in his name.

19.19. I observe that statement of **Shri Sandip Nanabhau Rajput Proprietor of M/s Satnam Enterprises (IEC No. AUFPR0727G)**, was recorded on 10.10.2023 under Section 108 of the Customs Act, 1962 wherein he stated, inter-alia, as under:

- a. *On being shown the print out of IEC details of the firm M/s Satnam Enterprise, he stated that the PAN No. AUFPR0727G in the IEC details is his PAN Number i.e. AUFPR0727G. The name of the proprietor mentioned i.e. Sandip Nanabhai Rajput is him only. He has put his dated signature on it in token of having seen it.*
- b. *On being asked about how this firm came in existence and for what purpose, he stated that he worked as Courier Boy earlier in various firms. He used to deliver letters etc. to Shri Rajesh Vasoya at his office located in Varacha, Surat. This way he came in contact with Shri Rajesh Vasoya. Later, in the year 2018 he told him that he was starting a new company as Vasoya Industries and needed one office person to handle day to day task such as making tea, handling guests, going to bank to deliver letters etc., basically to work as office boy in the said firm. As his earlier courier work required lot of travelling and he was paid very less so he thought that a stable office work would be better and, so, he accepted the job from Shri Rajesh Vasoya. He worked there till 2021 and when his father expired he left that job due to personal reasons. Now, he was working as auto driver in Surat.*
- c. *On being asked he stated that Shri Rajesh Vasoya asked for his documents such as Pan Card, Aadhar Card etc. for KYC when he joined his office in 2018. He provided the said documents to Rajesh Vasoya thinking that it was required for job purpose. Thereafter, he opened a bank account for him and told him to sign few documents which he did. Rajesh Vasoya told him that by doing that he could get loan from banks on very less interest rate.*
- d. *On being asked about what business was done in the firm M/s Satnam Enterprise, he stated that he had no information about the business activity of the firm M/s Satnam Enterprise. It was handled and managed by Shri Rajesh Vasoya only. His documents were taken by Shri Rajesh Vasoya when he joined as office boy in Rajesh Vasoya's office. Apart from this he didn't know anything related to M/s Satnam Enterprises.*
- e. *On being asked about whether he was aware of any other firm which Shri Rajesh Vasoya may have been handling or operating, he stated that he had no idea about any other such firm. He knew that Shri Rajesh Vasoya had many businesses in and around Surat and, currently, Shri Rajesh Vasoya was not much active due to his medical condition as he was suffering from cancer and undergoing treatment.*
- f. *On being asked about whether he received any financial benefits from Shri Rajesh Vasoya in return of providing the documents for firm M/s Satnam Enterprises, he stated that he had not received any financial benefits. He was*

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getting a salary of Rs 15,000/- from Rajesh Vasoya as he worked as office boy in his office. Apart from it he did not get any financial benefit.

- g. On being asked about whether he was aware that Shri Rajesh Vasoya is under investigation for illegal import of Insecticides into India using firm that was in his name, he stated that he came to know about the case against Shri Rajesh Vasoya just two weeks ago. Rajesh Vasoya called him to come to his office and told him that there is some office work. Rajesh Vasoya informed him that he may have to go to Mumbai in relation to the illegal import done by him (Rajesh Vasoya) in firm M/s Satnam Enterprises.*

19.19.1 In view of the above I find that Shri Sandip Nanabhau Rajput has confirmed that the PAN number in the IEC details of M/s Satnam Enterprises belongs to him, and the firm is registered in his name. He stated that he was unaware of the existence or business operations of the firm, which was entirely handled by Shri Rajesh Vasoya. He came into contact with Shri Rajesh Vasoya while working as a courier boy and later joined his office as an office assistant in 2018. Upon joining, Shri Rajesh Vasoya collected his KYC documents and got him to sign some papers, allegedly to help obtain a low-interest loan. Shri Sandip Nanabhau Rajput claimed he had no knowledge that his documents were being used to set up an import firm or engage in any insecticide import business. He denied receiving any financial benefit other than a salary of ₹15,000 during his employment. He also stated that he learned about the investigation against Shri Rajesh Vasoya only two weeks ago when Shri Rajesh Vasoya called him and informed him about possible involvement of the firm in illegal imports.

19.20. I observe that statement of **Shri Ravibhai Maganbhai Tanti, Proprietor of M/s Pooja Enterprises (IEC No. APEPT9896C)**, was recorded on 10.10.2023 under Section 108 of the Customs Act, 1962 wherein he stated, inter-alia, as under:

- a. On being shown the printout of IEC details of firm M/s Pooja Enterprise, he stated that, the PAN No. in the IEC details are his PAN Number i.e. APEPT9896C. The name of the proprietor mentioned i.e. Ravi Maganlal Tanti is him only.*
- b. On being asked about how this firm came in existence and for what purpose, he stated that he knew one person named Shri Rajesh Vasoya since 2015 who had his business in Surat. He used to work under him. Like this he came in contact of Rajesh Vasoya and developed friendly relations. Shri Rajesh Vasoya used to help him financially whenever he needed any money urgently and he used to give it back when he had savings to return it. In the year 2020, Shri Rajesh Vasoya asked him to give his documents such as Aadhaar Card, Pan Card etc. to open a bank account. He told him that this way he would be able to get loan easily. Thereafter, he provided his documents to him.*
- c. On being asked about what business was done in the firm M/s Pooja Enterprises, he stated that he had no information about the business activity done in the firm M/s Pooja Enterprises. It was handled and managed by Shri Rajesh Vasoya only. Rajesh Vasoya told him that he would create a good credit history of his (Ravibhai's) profile and, hence, he would be able to get loan easily whenever he needed any money. Apart from this he didn't know anything related to M/s Pooja Enterprises.*
- d. On being asked about whether he was aware of any other firms which Shri Rajesh Vasoya may have been handling or operating, he stated that he had no idea about any other such firm. He knew that Shri Rajesh Vasoya had many businesses in and around Surat and currently he was not much active due to his medical condition as he was suffering from cancer and undergoing treatment.*

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- e. *On being asked about whether he received any financial benefits from Shri Rajesh Vasoya in return of providing the documents for firm M/s Pooja Enterprises, he stated that he did not receive any financial benefits. However, whenever he needed any amount to borrow, Shri Rajesh Vasoya used to give him that and he used to return it as per his savings.*
- f. *On being asked about whether he is aware of the facts of the case for which Shri Rajesh Vasoya is under investigation for illegal import of insecticides in India using firm that is in his name, he stated that he came to know about the case against Shri Rajesh Vasoya through newspaper. Through the news article he came to know that Shri Rajesh Vasoya has been arrested in a case related to illegal import of insecticides in Mumbai. Later, when he was released on bail, he called him and told him the details. At that time he came to know that Shri Rajesh Vasoya was doing illegal import in the name of M/s Pooja Enterprises.*

19.20.1 In view of the above statement I find that Shri Ravi Maganlal Tanti has confirmed that the PAN number listed in the IEC details of M/s Pooja Enterprises belongs to him and that the firm is registered in his name. He stated that he had no knowledge of the firm's business activities, which were entirely managed by Shri Rajesh Vasoya, whom he knew since 2015 and had friendly relations with. In 2020, Shri Rajesh Vasoya requested his KYC documents to open a bank account, assuring him it would help build a good credit profile and facilitate future loans. Shri Ravi Maganlal Tanti denied receiving any financial benefits apart from occasional financial help from Shri Rajesh Vasoya, which he repaid over time. He only learned through a newspaper article that M/s Pooja Enterprises was involved in illegal insecticide imports and that the firm in his name was being misused. He stated that he was informed of the details directly by Shri Rajesh Vasoya after his release on bail.

19.21. In view of the above oral evidences I find that Shri Rajesh Vasoya has been identified as the **mastermind and beneficial owner** of a large-scale, organized smuggling syndicate importing restricted insecticides like **Chlorantraniliprole (Coragen), Emamectin Benzoate, Paclobutrazol, Nano KK, Abamectin** and others. Since **2018**, he used multiple IECs including **M/s Gopal Exim, M/s Pooja Enterprises, M/s Satnam Enterprises** and others often registered under the names of other individuals who were unaware of the illegal activities. The insecticides were **fraudulently misdeclared as Vinyl Acetate Ethylene Copolymer** to evade customs duty and circumvent mandatory registration and licensing requirements under the **Insecticides Act**. Shri Rajesh Vasoya has admitted of using **undervalued invoices (approximately USD 2/kg) instead of actual prices (USD 60-110/kg)** to avoid paying full customs duty. Shri Rajesh Vasoya's Chinese suppliers notably **Ms. Tracy employee of Shanghai Mingdou Chemical Co. Ltd.** and other suppliers were involved in coordinated misdeclaration, with falsified Bills of Lading, invoices, and covert packaging markings to hide the smuggling.

19.21.1 I find that Shri Rajesh Vasoya has imported Multiple shipments in the past of having estimated value of Rs.100 crore and were cleared by furnishing false documentation. The sales Proceeds from domestic sales were collected in **cash via Angadia networks**, and a significant amount of Rs.70 lakhs was recovered from Shri Suresh Vasoya residential premises. Payments to foreign suppliers were split between formal banking and informal hawala to obscure financial trails. Goods were stored in godown of **M/s Vasoya Industries, Surat** and sold either directly or after formulation through job work at other units. A network of firms operated under **false IEC registrations** using KYC and PAN details of employees or acquaintances unaware of their involvement in this fraudulent practise.

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19.21.2 I find that the investigation unequivocally established that **Shri Rajesh Vasoya is the mastermind and beneficial owner of this syndicate**, using a network of dummy firms, forged documents, and informal financial channels to illegally import and distribute restricted insecticides in India. His associates played varying roles in the import process, financial management, and distribution, while several individuals were exploited as fronts without their consent or knowledge. The operation was sophisticated, ongoing since at least 2016-2018, and involved large volumes and high-value transactions aimed at evading duty and bypassing regulatory controls.

19.22. I find that the Legal position about the importance and validity of statements rendered under Section 108 of the Customs Act, 1962 is well settled. It has been held by various judicial fora that Section 108 is an enabling act and an effective tool in the hands of Customs to collect evidences in the form of voluntary statements. The Hon'ble Courts in various judicial pronouncements, have further strengthened the validity of this enabling provision. It has been affirmed that the statement given before the Customs officers is a material piece of evidence and certainly can be used as substantive evidence, among others, as held in the following cases:

- i. *Asst. Collector of Central Excise, Rajamundry v. M/s. Duncan Agro India Ltd.* reported in 2000 (120) E.L.T. 280 (S.C.) : Statement recorded by a Customs Officer under Section 108 is a valid evidence
- ii. In 1996 (83) E.L.T. 258 (S.C.) in the case of *Shri Naresh J. Sukawani v. Union of India* : “4. *It must be remembered that the statement made before the Customs officials is not a statement recorded under Section 161 of the Criminal Procedure Code, 1973. Therefore, it is a material piece of evidence collected by Customs officials under Section 108 of the Customs Act.*”
- iii. It was held that statement recorded by the Customs officials can certainly be used against a co-noticee when a person giving a statement is also tarnishing his image by making admission of guilt. Similar view was taken in the case of *In Gulam Hussain Shaikh Chougule v. S. Reynolds* (2002) 1 SCC 155 = 2001 (134) E.L.T. 3 (S.C.)
- iv. *State (NCT) Delhi Vs Navjot Sandhu @ Afsan Guru*, 2005 (122) DLT 194 (SC): Confessions are considered highly reliable because no rational person would make admission against his interest unless prompted by his conscience to tell the truth. “Deliberate and voluntary confessions of guilt, if clearly proved are among the most effectual proofs in law.” (Vide *Taylor's Treatise on the Law of Evidence*, VI. I).
- v. There is no law which forbids acceptance of voluntary and true admissional statement if the same is later retracted on bald assertion of threat and coercion as held by Hon'ble Supreme Court in the case of *K.I. Pavunny Vs. Assistant Collector (HQ), Central Excise Cochin*, (1997) 3 SCC 721.
- vi. Hon'ble Supreme Court in the case of *Kanhailal Vs. UOI*, 2008 (1) Scale 165 observed: “*The law involved in deciding this appeal has been considered by this court from as far back as in 1963 in Pyare Lal Bhargava's case (1963) Supp. 1 SCR 689. The consistent view which has been taken with regard to confessions made under provisions of section 67 of the NDPS Act and other criminal enactments, such as the Customs Act, 1962, has been that such statements may be treated as confessions for the purpose of Section 27 of the Indian Evidence Act.*”
- vii. **Hon'ble High Court of Mumbai in FERA Appeal No 44 OF 2007 in the case of KANTILAL M JHALA Vs UNION OF INDIA vide judgment dated: October 5, 2007 (reported in 2007-TIOL-613-HC-MUM-FEMA) held that “Confessional statement corroborated by the seized documents, admissible even if retracted”.**
- viii. The Apex Court in the case *Hazari Singh V/s. Union of India* reported in 110 E.L.T. 406, and case of *Surjeet Singh Chhabra V/s. Union of India & Others* reported in 1997 (1) S.C.C. 508 has held that the confessional statement made before the Customs Officer even though

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retracted, is an admission and binding on the person.-”

- ix. The Hon’ble Supreme Court in the case of Badaku Joti Savant Vs. State of Mysore [1966 AIR 1746 = 1978 (2) ELT J 323 (SC 5 member bench)] laid down that statement to a Customs officer is not hit by section 25 of Indian Evidence Act, 1872 and would be admissible in evidence and in conviction based on it is correct.
- x. In the case of Bhana Khalpa Bhai Patel Vs. Asstt. Collr. of Customs, Bulsar [1997 (96) E.L.T. 211 (SC)], the Hon’ble Apex Court at Para 7 of the judgment held that :-“ *It is well settled that statements recorded under Section 108 of the Customs Act are admissible in evidence vide Romesh Chandra v. State of West Bengal, AIR 1970 S.C. 940 and K.I. Pavunny v. Assistant Collector (H.Q.), Central Excise Collectorate, Cochin, 1997 (90) E.L.T. 241 (S.C.) = (1997) 3 S.C.C. 721.*”
- xi. In the case of Raj Kumar Karwal Vs. UOI & Others (1990) 2 SCC 409, the Court held that *officers of the Department of Revenue Intelligence who have been vested with the powers of an Officer-in-Charge of a police station under Section 53 of the NDPS Act, 1985, are not police officers within the meaning of Section 25 of the Evidence Act. Therefore, a confessional statement recorded by such officer in the course of investigation of a person accused of an offence under the Act is admissible in evidence against him.*
- xii. Hon. Supreme Court's decisions in the case of Ramesh Chandra Mehta Vs. the State of West Bengal (1969) 2 S.C.R. 461, A.I.R. 1970 S.C. 940. The provisions of Section 108 are judicial provisions within statement has been read, correctly recorded and has been made without force or coercion. In these circumstances there is not an iota of doubt that the statement is voluntary and truthful. The provisions of Section 108 also enjoin that the statement has to be recorded by a Gazetted Officer of Customs and this has been done in the present case. The statement is thus made before a responsible officer and it has to be accepted as a piece of valid evidence
- xiii. Jagjit Singh vs State Of Punjab And Another, Hon’ble Punjab and Haryana High Court in Crl. Appeal No.S-2482-SB of 2009 Date of Decision: October 03, 2013 held that : *The statements under Section 108 of the Customs Act were admissible in evidence as has been held by the Hon'ble Supreme Court in Ram Singh vs. Central Bureau of Narcotics, 2011 (2) RCR (Criminal) 850.*

19.22.1 In view of the above referred consistent judicial pronouncements, the importance of statements rendered under Section 108 of the Customs Act, 1962 during the case is quite imperative. **I find that the statements made in the case were voluntary and are very much valid in Law and can be relied upon as having full evidentiary value.**

DIGITAL EVIDENCE ORCHASTERING SHRI RAJESH VASAOYA AS MASTERMIND, CONTROLLER AND BENEFICIAL OWNER OF THE ILLEGALLY IMPORTED RESTRICTED PESTICIDES BY M/S GOPAL EXIM, M/S SATNAM ENTERPRISES AND M/S POOJA ENTERPRISES.

20. I observe that during Shri Rajesh Vasoya’s conversations with the overseas suppliers, Shri Rajesh Vasoya used abbreviations/common names for these insecticides such as KK/corogen for Chlorantraniliprole, Ema for Emamectin Benzoate, Aba for Abamectin, Nano KK for Nano Chlorantraniliprole, Nano Ema for Nano Emamectin Benzoate, Nano Aba for Nano Abamectin, GA2 for Gibberellic Acid, Diflec for Dinotefuran, etc. All the purchase orders were negotiated and finalised by him primarily on whatsapp/wechat.

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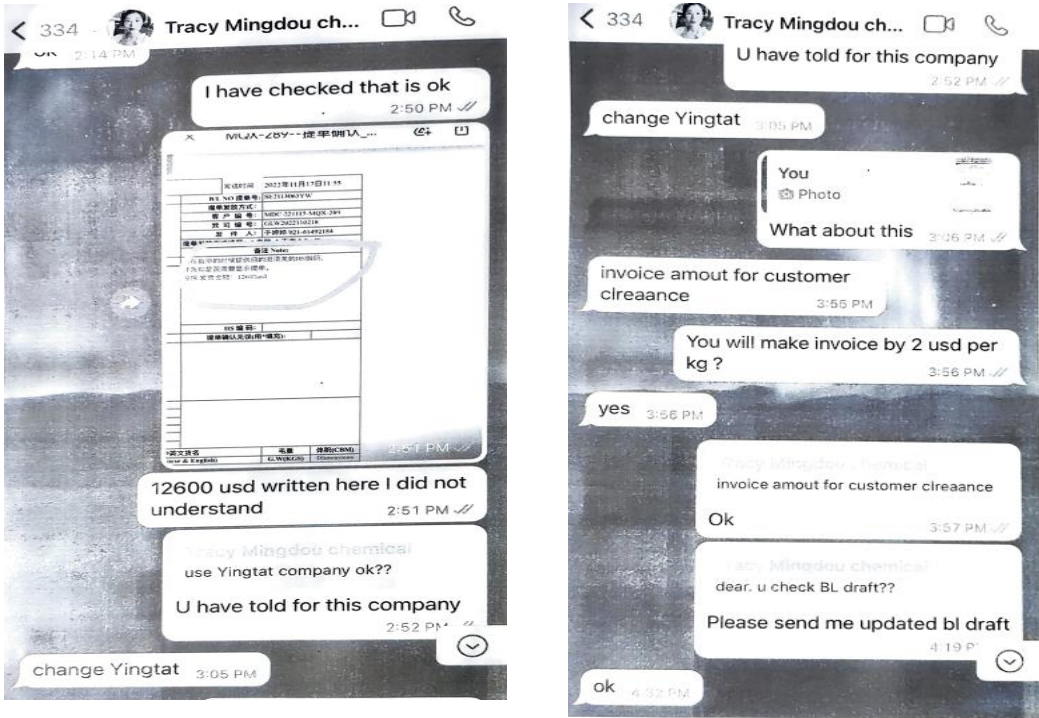


Image-01

20.1 I further observe that Shri Rajesh Vasoya had instructed the foreign supplier to keep the same batch number for one consignment so that customs do not doubt the misdeclaration as similar description was given for the entire consignment. To differentiate between the different insecticides imported by him in one consignment, he instructed the suppliers that they should clearly put marking on the bags like stars or numerical 1, 2, 3, etc. Further, for every import consignment, he used to instruct the overseas suppliers to change the details such as CTH, description, value, etc., on Bill of Ladings and other documents to suit his requirements.

20.2 I further observe that Shri Rajesh Vasoya used to give an advance payment of 20% of actual price of the imported goods after placing order with the overseas supplier. He used to get credit time of 90 days for the remaining payment of 80%. For this purpose, he used to maintain a credit of certain amount with the overseas suppliers.

Pravinbhai Patidar								
Date	Material	Qtyntiy	Rate (Per/Unit)	Amt.	Payment Date	Payment	Details	
21-22 Remaining balance				1,71,455				
22-04-2022	KK	100	7000	700000	04-04-2022	5,00,000		
26-04-2022	Aba	50	9000	450000	26-04-2022	8,00,000		
26-04-2022	ema	25	9400	235000	02-05-2022	5,00,000		
26-04-2022	kk	50	7000	350000	07-05-2022	7,00,000		
14-06-2022	Quizalo	500	3800	1900000	30-05-2022	12,00,000		
14-06-2022	ema	50	9000	450000	30-05-2022	3,00,000		
14-06-2022	Aba	50	8800	440000	22-06-2022	21,50,000		
14-06-2022	kk	500	7200	3600000	07-07-2022	10,00,000		
11-07-2022	KK	250	7200	1800000	11-07-2022	10,00,000	Job work	
15-07-2022	nk	200	6200	1240000	16-07-2022	10,00,000		
19-07-2022	ema	25	8500	212500	20-07-2022	14,50,000		
19-07-2022	nk	25	6200	155000	27-07-2022	10,00,000		
21-07-2022	QZALO	250	3800	950000	02-08-2022	10,00,000		
30-07-2022	KK	125	7500	937500	16-08-2022	10,00,000	Job work	
02-08-2022	NK	25	6000	150000	25-08-2022	10,00,000	Job work	
04-08-2022	nk	50	6000	300000	10-09-2022	2,20,000	Job work	
04-08-2022	nk	75	6000	450000	10-09-2022	4,80,000		
05-08-2022	Qzalo	250	3800	950000	14-10-2022	3,00,000		
09-08-2022	KK	200	7500	1500000	18-10-2022	7,00,000		
03-09-2022	Aba	50	8200	410000	21-10-2022	3,04,300		
03-10-2022	Carl Nut.	800	325	260000	14-11-2022	5,00,000	pooja bank	
20-10-2022	Aba	25	8200	205000	14-11-2022	3,00,000	pooja bank	
29-10-2022	KK	50	7000	350000			Job work	
02-11-2022	Aba	25	8200	205000				
28-11-2022	Job work charge			18,56,000				
				Total payment	2,02,27,455			
					RECIVED PAYMENT	1,74,04,300	REMAING PAYMENT	28,23,155

Image-02

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(The above image retrieved during the forensic analysis of electronic devices substantiates the fact that Shri Rajesh Vasoya and Pravin Patidar were knowingly involved in smuggling of insecticides which are prohibited in India. Moreover, it is evident that the price of the insecticides imported(smuggled) was much higher than the declared price of the smuggled goods. It establishes that insecticides were imported and the price at which they were purchased showcases the actual price of the goods and kept insecticides-wise records of it)

20.3 I further observe that the goods were misdeclared as Vinyl Acetate Ethylene Copolymer having declared value as USD 2/kg in the Bills of Entry at the time of import. However, the goods imported through these Bills of Entry are primarily Chlorantraniliprole and Emamectin Benzoate costing around USD70/kg. The differential payment for the actual price of the smuggled imported insecticides to the overseas supplier, was made through hawala channels. For this purpose, the account no. of the foreign suppliers was shared with the hawala operators who were paid in cash, and who would further transfer the cash amount into the given foreign account number. After transferring the amount, the hawala operator would share the receipt of having sent the money abroad which was further shared with the foreign suppliers for confirmation at their end.

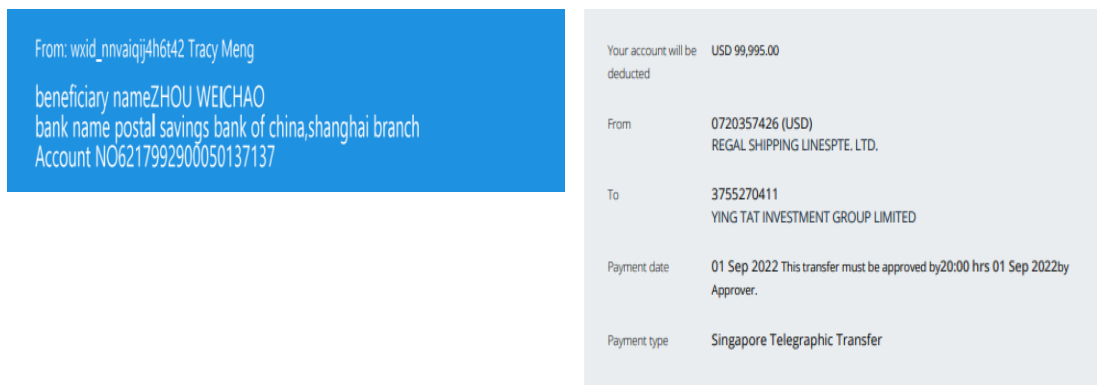


Image-03

(Scrutiny of forensic evidence indicates that his foreign suppliers share their account numbers with Rajesh Vasoya, who in turn uses Hawala channels to send the remaining payment for the imported/smuggled goods as illustrated above)

20.4 I further observe that after selling the insecticides, i.e., Chlorantraniliprole and Emamectin Benzoate in the local market, Shri Rajesh Vasoya used to get the payment after delivery of the goods to the concerned buyer. Shri Rajesh Vasoya and Shri Suresh Vasoya collected the cash payments through the angadia/hawala channels, which were also used to pay the local contacts of the overseas suppliers for the differential payments of imported smuggled goods.



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Image-04

The screenshot above is recovered during forensic analysis of devices. The chat is between Shri Rajesh Vasoya with Shri Suresh Vasoya where Rajesh Vasoya is instructing Suresh Vasoya to send huge amounts of money to his foreign supplier through hawala channel. Rajesh Vasoya used to provide the contact detail of the hawala persons along with amount of money to be transferred in coded form. This shows that the remaining payment of the illegally imported consignments of Insecticides are sent through hawala channels. This also shows that the insecticides smuggled were very costly and its declaration with Customs was highly under-valued.

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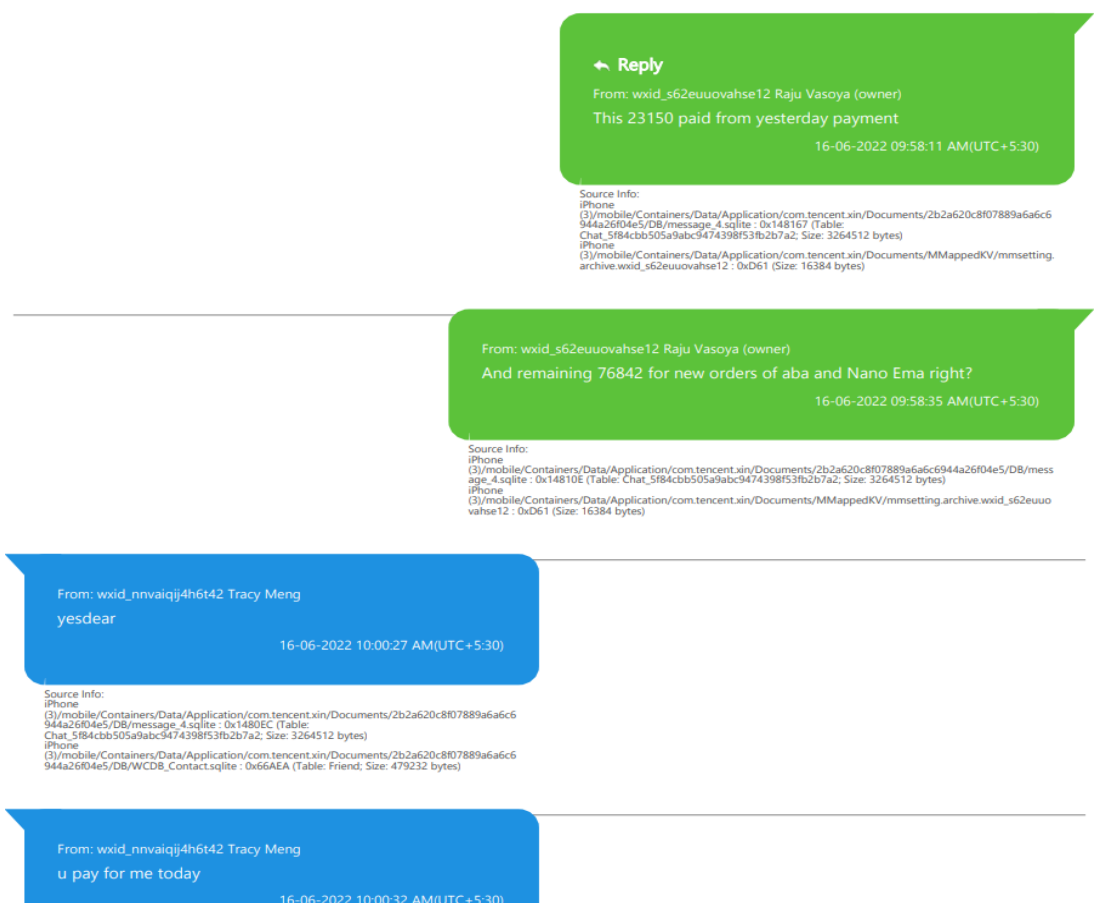


Image-05

The above chat retrieved from forensic analysis of the devices shows that Shri Rajesh Vasoya used to send differential payments of the price of smuggled goods through Hawala channels and insecticide wise record was maintained by them.

20.5 I further observe that Shri Suresh Vasoya handled all the financial aspects of the business for Shri Rajesh Vasoya such as cash transactions, generation of e-way bills, Invoicing, banking transactions, Income Tax Returns, Cheque clearances, payment transfers etc. Shri Suresh Vasoya was aware that his brother was involved in illegal smuggling of insecticides. He handled primarily the financial aspects and was not involved directly in the import of the insecticides. On many occasions, Shri Suresh Vasoya interacted with Shri Praveen Patidar for transfer of money in connection with the business dealings related to the import of insecticides. Further, as directed by Shri Rajesh Vasoya, he used to interact with Shri Narayan Gadekar for payment of Customs clearing work for the three firms, namely, M/s Gopal Exim, M/s Pooja Enterprises, & M/s Satnam Enterprises and to provide the relevant documents such as E-way Bill for final delivery of the goods. All the above facts are corroborated by the forensic analysis of the digital devices recovered during the investigation.



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Image-06

The above chat is with Suresh Vasoya and Rajesh Vasoya where Rajesh Vasoya is directing Suresh Vasoya to generate eWaybills and shared transport details.

20.6 I further observe that Forensic analysis of various digital devices recovered during investigation indicates that Shri Rajesh Vasoya had been involved in the smuggling of the insecticides since 2019. Furthermore, he had been in contact with the Chinese suppliers and was actively instructing them to misdeclare and undervalue the import consignments. This is illustrated with images/chats retrieved from digital devices as below:

20.7 I further observe that chat dated 24.08.2021 between foreign supplier Tracy Meng and Rajesh Vasoya pertains to import of 3 MT Nano KK through Bill of Entry no. 5458417 dated 16.09.2021 of M/s Gopal Exim. The correlation between the same can be seen at Sr. No. 1 in Annexure C and Annexure D.



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From: wxid_s62euuvahse12 Raju Vasoya (owner)
Ok
25-08-2021 07:49:45 AM(UTC+5:30)

Shipper SHANGHAI MINGDOU CHEMICAL CO., LTD. ADD.: FLOOR 13, BUILDING T2, NO. 17 SKY HORIZON CENTER, NO.166 GUCHUAN ROAD, SHANGHAI, CHINA TEL.: +86 21 32553195 FAX: +86 21 52912097		BL No GXDXB21082887	
Consignee GOPAL EXIM GRAM-PALSODA,TEH-RATLAM , POST-PALSODA ,RAJGRAH RATLAM-457001, MADHYA PRADESH -INDIA IEC NO- DORPM2339C GST NO- 23DORPM2339C1Z0 EMAIL-SANSKARDIA@GMAIL.COM		GREENWAY SHANGHAI GREENWAY INTERNATIONAL LOGISTICS CO.,LTD COMBINED TRANSPORT BILL OF LADING The cargo covered by this Bill of Lading has been received and arrangements will be made for forwarding, storing handling and delivery subject to the conditions, permissions and exceptions of companies, carries, authorities, warehouses, organisations and others involved in or in connection with receiving, shipping, carrying, forwarding, storing, handling, and delivering the said cargo. Delivery will be made upon surrender of one original of this bill of Lading, duly receipted.	
Pre-carriage by	Place of Receipt	Final Destination	
Ocean Vessel FELIXSTOWE BRIDGE V. 2106W	Port of Loading SHANGHAI		
Port of Discharge NHAVA SHEVA	Port of Delivery NHAVA SHEVA		
Marks and Numbers Container No and Seal No. N/M	No. of Pkgs. of Units 120BAGS	Description of Goods VINYL ACETATE ETHYLENE COPOLYMER HSCODE 39013000 CARGO VALUE: 6000USD	Gross Weight 3024KGS
			Measurement 5CBM
IAAU1847650/IAAF620519/40/HQ		CFS TO CFS FREIGHT PREPAID	
SHIPPER'S LOAD,COUNT & SEAL			
TOTAL NUMBER OF PACKAGES OR UNITS(IN WORDS)		SAY ONE HUNDRED AND TWENTY BAGS ONLY.	

Image-07

(The above chat is between foreign supplier Tracy Meng and Rajesh Vasoya where Rajesh Vasoya inquired about 3 Metric Tonnes of Nano KK and Tracy shared the Bill fo Lading for it where 3 Metric Tonnes of Nano Kk was declared as ‘Vinyl Acetate Ethylene Copolymer’)

20.8 I further observe that chat dated 27.08.2021 between foreign supplier Tracy Meng and Rajesh Vasoya pertains to import of 2 MT Nano Aba through Bill of Entry no. 5981301 dated 25.10.2021 of M/s Gopal Exim. The correlation between the same can be seen at Sr. No. 2 in Annexure C and Annexure D.

From: wxid_nnvaigj4h6t42 Tracy Meng
also yestoday we give money and solve the 2000kgs nano aba problem now are booking new container again
27-08-2021 11:42:55 AM(UTC+5:30)

From: wxid_s62euuvahse12 Raju Vasoya (owner)
But dear do earlier
27-08-2021 11:48:04 AM(UTC+5:30)

From: wxid_nnvaigj4h6t42 Tracy Meng
Product name:VINYL ACETATE ETHYLENE COPOLYMER
Net Weight: 25kgs
Gross Weight: 25.2kgs
Batch number: MDC20210805
Manufacturing date: 2021/08/05
Expiry date:2023/08/04
IEC NO: DORPM2339C
GSTIN Number: 23DORPM2339C1Z0
Emailsanskardia@gmail.com
MADE IN CHINA
28-08-2021 12:23:43 PM(UTC+5:30)

From: wxid_s62euuvahse12 Raju Vasoya (owner)
Okay
28-08-2021 12:24:01 PM(UTC+5:30)

From: wxid_s62euuvahse12 Raju Vasoya (owner)
Nano aba loaded??
28-08-2021 12:25:31 PM(UTC+5:30)

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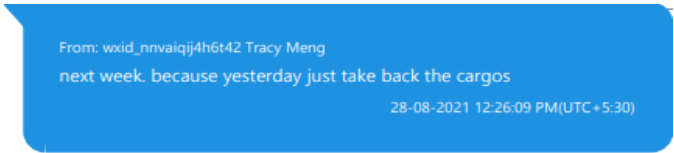


Image-08

(The above chat is between foreign supplier Tracy Meng and Rajesh Vasoya where Rajesh Vasoya discussing 2 Metric Tonnes of Aba and its delivery and Tracy informed that it shall be declared as ‘Vinyl Acetate Ethylene Copolymer’)

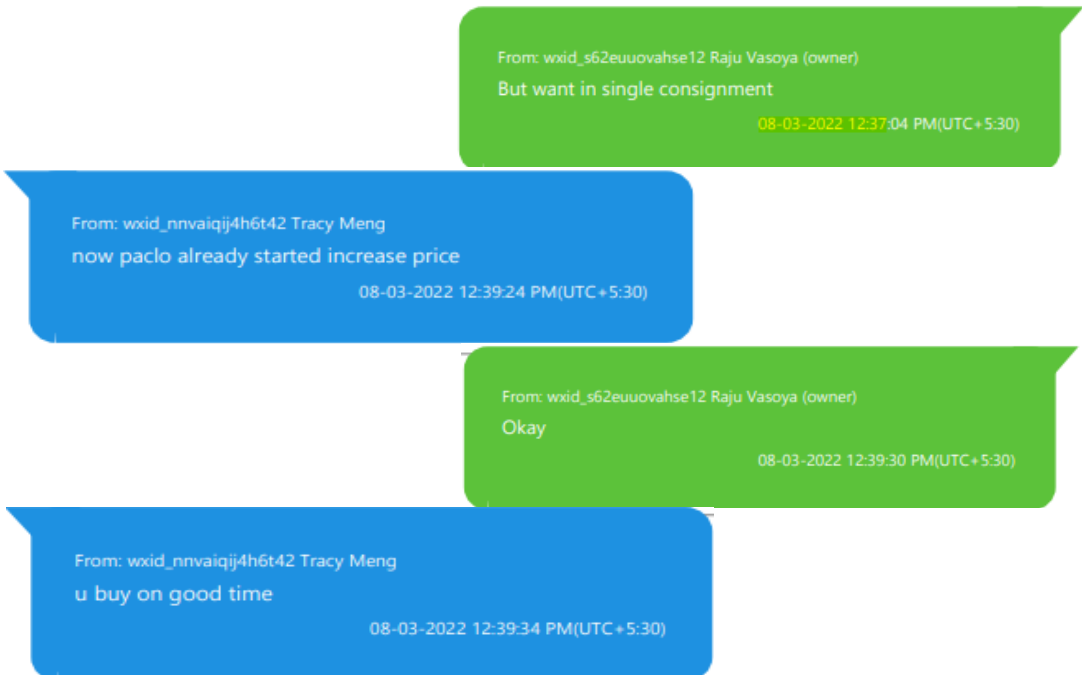
20.9 I further observe that chat dated 08.11.2021 between foreign supplier Tracy Meng and Rajesh Vasoya pertains to import of 3.425MT and 2.6 MT Nano Ema through Bills of Entry no. 7023755 dated 10.01.2022 and 7361176 dated 04.02.2022 respectively of M/s Gopal Exim. The correlation between the same can be seen at Sr. No. 3 and 4 respectively in Annexure C and Annexure D.



Image-09

(Rajesh Vasoya discussing 2 Metric Tonnes of Nano Ema and its delivery)

20.10 I further observe that chat dated 08.03.2022 between foreign supplier Tracy Meng and Rajesh Vasoya pertains to import of 15MT Paclo through Bill of Entry no. 8331817 dated 19.04.2022 of M/s Gopal Exim. The correlation between the same can be seen at Sr. No. 5 in Annexure C and Annexure D.



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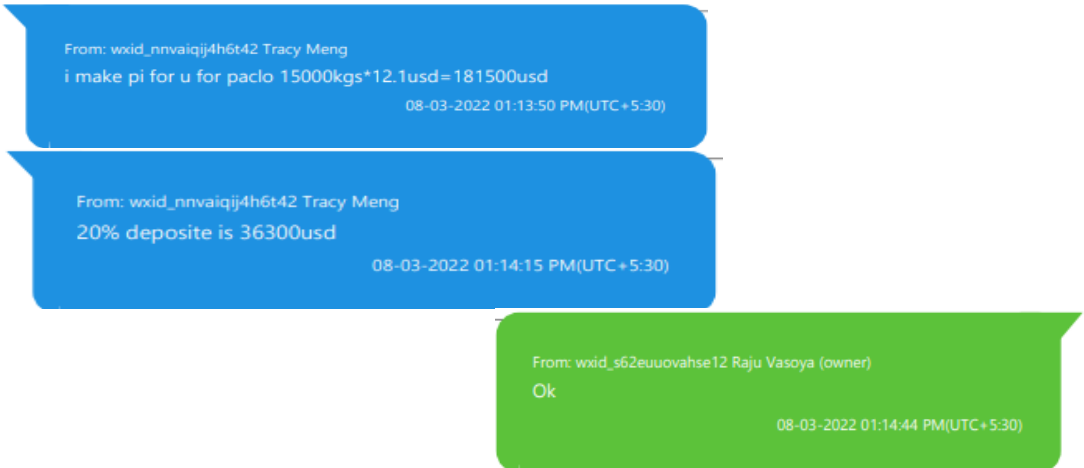


Image-10

The above chat shows Shri Rajesh Vasoya ordered Paclo at USD12.1/kg and he used to send 20% advance for the import consignments, which correlates with his statement that he paid an advance of 20% and that the rest is paid after delivery of goods.

20.11 I further observe that chat dated 18.04.2022 between foreign supplier Tracy Meng and Rajesh Vasoya pertains to import of 5 MT of Nano Ema through Bill of Entry no. 8652372 dated 12.05.2022 of M/s Gopal Exim. The correlation between the same can be seen at Sr. No. 6 in Annexure C and Annexure D.

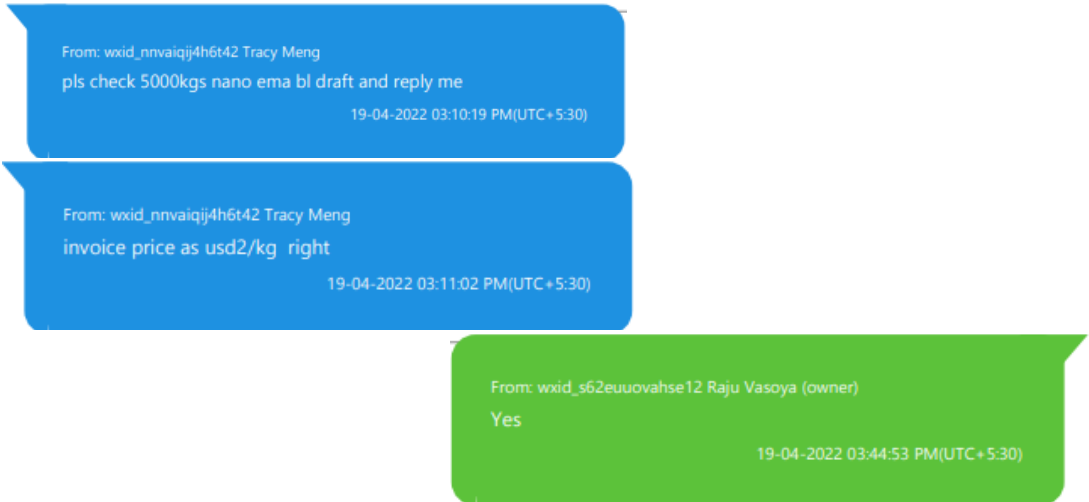
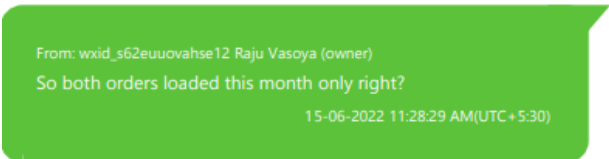


Image-11

The chats recovered during forensic examination of recovered devices clearly highlights that Rajesh Vasoya was in continuous touch with his foreign suppliers of insecticides and he appears to have devised a very controlled set up where his foreign suppliers were well aware that they have to declare the consignment as Vinyl Acetate Ethylene Copolymer in every invoice and BL they generate for different IECs in control of Rajesh Vasoya. They would declare the price of Vinyl Acetate Ethylene Copolymer as USD 2/kg which was found to be on instructions of Rajesh Vasoya at numerous times. At times, they would also send the draft BL and invoices to Rajesh Vasoya so that he could check it before finalizing.

20.12 I further observe that chat dated 15.06.2022 between foreign supplier Tracy Meng and Rajesh Vasoya pertains to import of 5MT Nano Aba and 6 MT Nano Ema through Bills of Entry no. 9809050 dated 01.08.2022 and 9811508 dated 01.08.2022 respectively of M/s Gopal Exim. The correlation between the same can be seen at Sr. No. 9 and Sr. No. 10 in Annexure C and Annexure D.



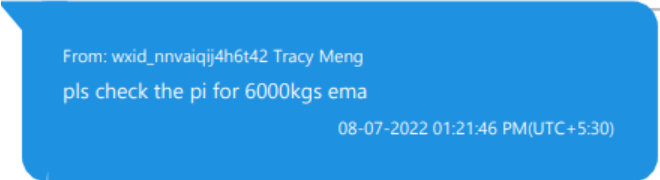
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Image-12

(The above chat is between foreign supplier Tracy Meng and Rajesh Vasoya where Rajesh Vasoya discussing 5000kgs of Aba, 6000 Kgs Nano Ema etc and its delivery and Tracy informed that it shall be declared as ‘Vinyl Acetate Ethylene Copolymer’ as shipping mark, Also IEC no. of Gopal is visible)

20.13 I further observe that chat dated 07.07.2022 between foreign supplier Tracy Meng and Rajesh Vasoya pertains to import of 6 MT Ema through Bill of Entry no. 2253735 dated 01.09.2022 of M/s Gopal Exim. The correlation between the same can be seen at Sr. No. 11 in Annexure C and Annexure D.



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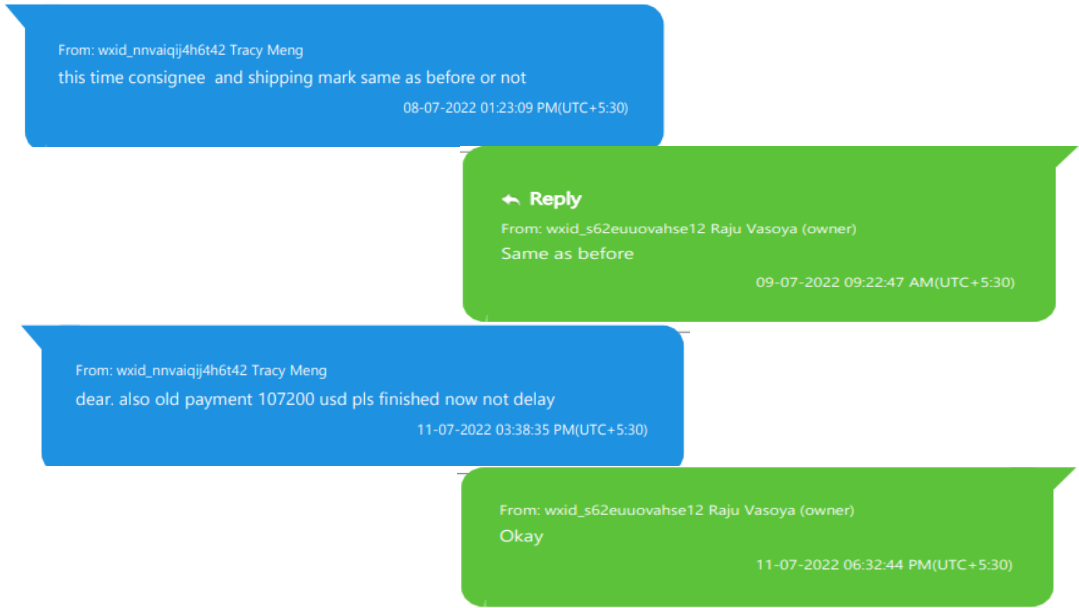
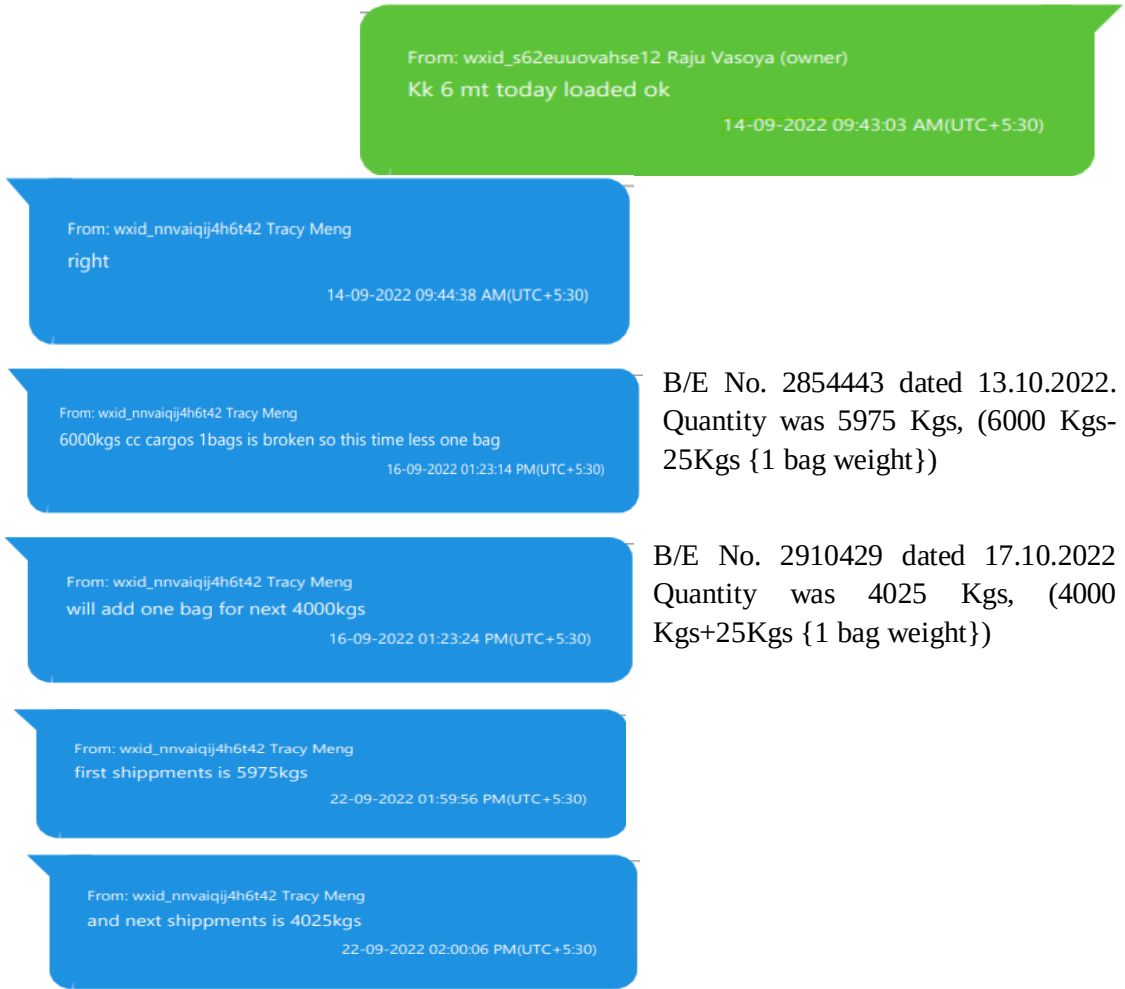


Image-13

(The above chat is between foreign supplier Tracy Meng and Rajesh Vasoya where Rajesh Vasoya discussing 6000Kgs of Ema and its delivery and he confirmed Tracy that shipping mark shall be declared as before i.e. ‘Vinyl Acetate Ethylene Copolymer’. They also discuss balance payment in USD)

20.14 I further observe that chat dated 14.09.2022-22.09.2022 between foreign supplier Tracy Meng and Rajesh Vasoya pertains to import of 10 MT of kk (6 MT+4 MT) through Bills of Entry no. 2854443 dated 13.10.2022 and 2910429 dated 17.10.2022 respectively of M/s Gopal Exim. The correlation between the same can be seen at Sr. No. 12 and Sr. No. 13 in Annexure C and Annexure D.



B/E No. 2854443 dated 13.10.2022.
Quantity was 5975 Kgs, (6000 Kgs-
25Kgs {1 bag weight})

B/E No. 2910429 dated 17.10.2022
Quantity was 4025 Kgs, (4000
Kgs+25Kgs {1 bag weight})

File No. S/10-190/23-24/Commr./NS-I/CAC/JNCH
SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

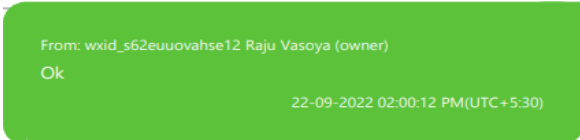
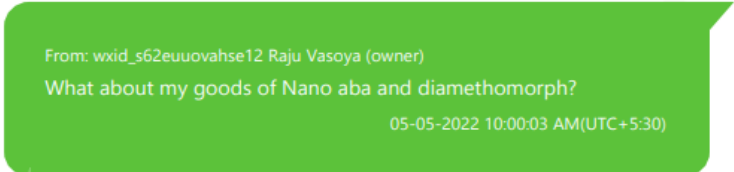


Image-14

(As can be clearly seen in the chat, the amount of insecticides directly correlates to their respective Bills of Entry)

20.15 I further observe that chat dated 10.05.2022 between foreign supplier Clair and Rajesh Vasoya pertains to import of 6.35 MT (Ema- 0.5 MT, Nano Ema- 2.6 MT, Dimethomorph- 2.25 MT, Dinotefuran- 1 MT) through Bill of Entry no. 8923227 dated 01.06.2022 of M/s Gopal Exim. The correlation between the same can be seen at Sr. No. 8 in Annexure C and Annexure D.

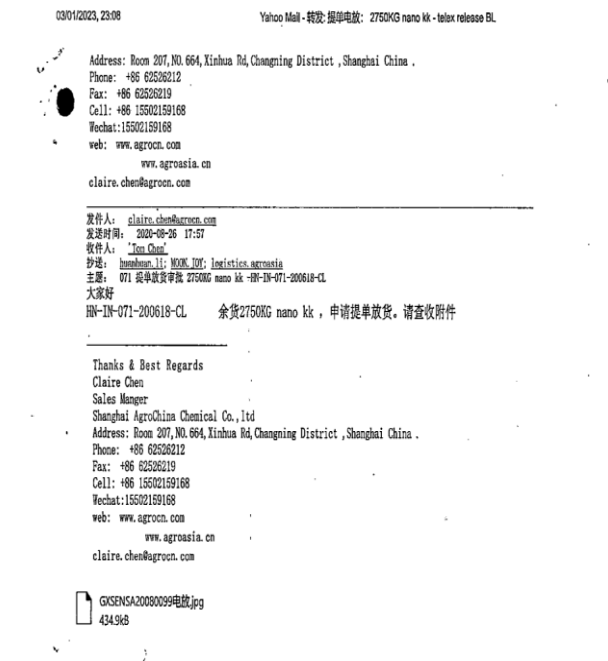
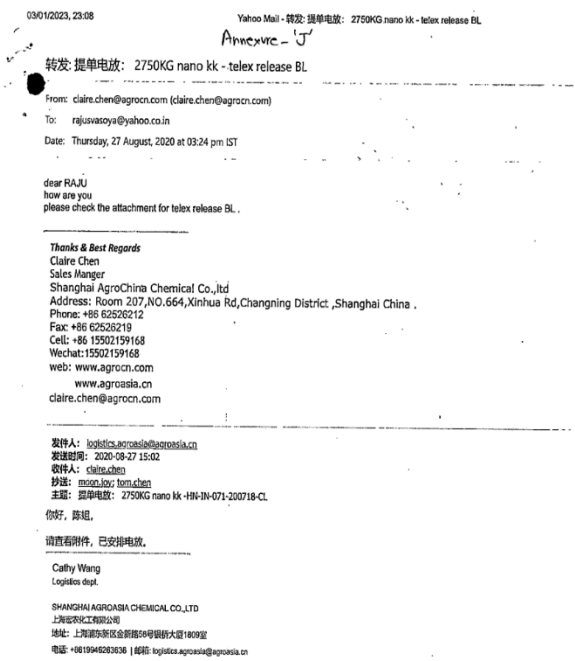


序号		合同号码	产品	实际数量	批号
1	YY 2 整柜	081-220319-CL	ema	500	h NO. :05-05
2		011-220324-CL	Diamethomorph	2250	
3		089 &081-220408	nano ema	2600	
4		81-220408	dinotefuron	1000	

Image-15

(Insecticide Name and quality imported through Bill of Entry)

20.16 I further observe that email dated 27.08.2020 between foreign supplier Claire and Rajesh Vasoya pertains to import of 2.75 MT Nano KK through 8724754 dated 07.09.2020 of M/s Satnam Enterprises. The correlation between the same can be seen at Sr. No. 25 in Annexure E and Annexure F.



File No. S/10-190/23-24/Commr./NS-I/CAC/JNCH
SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

发件人: moonjoy
发送时间: 2020-08-27 14:08
收件人: 'claire.chen@agrocn.com'; 'Tom Chen'
抄送: 'logistics.agroasia'
主题: 答复: 071 提单放货审批 2750KG nano kk -HN-IN-071-200718-CL 以此为推
同意放单。

发件人: claire.chen@agrocn.com [mailto:claire.chen@agrocn.com]
发送时间: 2020-08-27 10:52
收件人: 'Tom Chen'
抄送: MOON JOY; logistics.agroasia
主题: 回复: 071 提单放货审批 2750KG nano kk -HN-IN-071-200718-CL 以此为推

大家好
HN-IN-071-200718-CL 2750KG nano kk 提单放货审批, 以此为推。

Thanks & Best Regards
Claire Chen
Sales Manager
Shanghai AgroChina Chemical Co., Ltd

about:blank

4/1/25

SHIPPER: WINGHONG H&R INTERNATIONAL LOGISTICS CO., LTD.
30-2, LIBRARY STREET, SHANGHAI 20022, NO. 117, SHANGHAI ROAD, NORTH DISTRICT, QINGDAO, CHINA.

CONSIGNEE: SENSAR ENTERPRISE
27, BABAPRASAD NAGAR STREET NO-2, SUBNEY
30-2, LIBRARY STREET, SHANGHAI 20022, NO. 117, SHANGHAI ROAD, NORTH DISTRICT, QINGDAO, CHINA.

SALE AS CONSIGNEE

GRAND SENDER LOGISTICS CO., LTD.

ORIGINAL SHIPPED ON BOARD
TELEX RELEASE

CPS-CPS FREIGHT PREPAID

ABOVE PARTICULARS DECLARED BY SHIPPER

TOTAL NO. OF PACKAGES (IN WORDS) AT TOTAL: ONE HUNDRED AND TEN (110) BAGS ONLY.

Forwarding Agent References: Prepaid Collect Place and date of issue: 09 AUG 2020

SHANGHAI

GRAND SENDER LOGISTICS CO., LTD.

Shanghai

TERMS AND CONDITIONS AS PER BACK HEREOF

Image-16

(emails related to 2750 Kg Nano KK declared as 'Vinyl Acetate Ethylene Copolymer')

20.17 I further observe that email dated 24.04.2020 between foreign supplier Tracy and Rajesh Vasoya pertains to import of 2 MT Nano Ema through Bill of Entry no. 7667252 dated 15.05.2020 of M/s Satnam Enterprises. The correlation between the same can be seen at Sr. No. 13 in Annexure E and Annexure F.

03/01/2023, 23:12 Yahoo Mail - Re: due payment notice

Re: due payment notice

From: raju Vasoya (rajuvasoya@yahoo.co.in)

To: tracy.meng@agromdc.com

Date: Friday, 24 April, 2020 at 03:54 pm IST

Dear Tracy

I am fine and hope you also fine but due to Lockdown agent are not transfer payment that's why late payment.

So after completed lockdown will transfer payment immediately.

So extremely sorry for late payment due to corona viruses problems.

Thanks & Regards
Rajesh vasoya
www.rvagril.com

On 24-Apr-2563 BE, at 8:18 AM, Tracy Meng <tracy.meng@agromdc.com> wrote:

Dear Raju,

Hope u are fine .

Our finance department notice me that first 2mt nano ema on due payment date.

03/01/2023, 23:12 Yahoo Mail - Re: due payment notice

On Tuesday, 24 December 2019, 08:24:26 AM IST, Tracy Meng <tracy.meng@agromdc.com> wrote:

Dear Raju,

Pls kindly check the nano ema 2000kgs docs, and if any revised tell me soonest.

Will send original docs by DHL today once confirmation.

Thanks

Best regards,
Tracy

Shanghai Mingdou Chemical Co., Ltd.

Mobile /Whatsapp/Wechat: 0086-18721663912

Tel.: 0086-21-32587008

Skype: tracy.agromdc

Email: tracy.meng@agromdc.com

File No. S/10-190/23-24/Commr./NS-I/CAC/JNCH
SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

03/01/2023, 23:12		Yahoo Mail - Re: due payment notice	
发件人: Tracy Meng [mailto:tracy.meng@agromdc.com] 发送时间: 2019年9月2日 17:42 收件人: 'Raju Vasoya' 主题: 答复: 答复: shipments details Dear Raju, No1: Products: Paclitaxel 95% TC Quantity: 10000kgs Total amount: 170000usd Shipment date: 24th of march 2019 , closed payments No2: MDC-20190415-MQX-127 Products: Emamectin benzoate B2 70% TC 2000kgs + Dinotefuran 97% TC 2000kgs Total amount: 227800usd Shipment date: 30th april, payment cleared about:blank		NO3: MDC-20190624-MQX-135 Products name:EMA B2 69.5% TC Quantity: 2000kgs Total amount: 130200usd Shipment: 1000kgs ---02th july 2019 due payment date is 02th of October. 1000kgs---14th july 2019, due payment is 14th October. NO4: MDC-20190719-MQX-139 Products name: Dimethomorph 97% TC Quantity: 2000kgs Total amount : 49000usd Shipment date: 28th july 2019 ,due payment date: 28th October No4: MDC-20190719-MQX-142 Products name: Nano kk 95% TC 2000kgs +nano ema 1000kgs Total amount: 203100usd Shipment date: 1000kgs nano kk is 26th august 2019 1000kgs nano kk+1000kgs nano ema 1th September	
Our finance department notice me that first 2mt nano ema on due payment date. Products name: nano ema 70% TC Quantity : 2000kgs Total amount: 61usd*2000=122000usd Balance payments: 97600usd Due payment date: 25th March 2020 As now its on lockdown time, after open the country,hope u closed our payments soonest. Thanks Best regards, Tracy  明都化工 MINGDOU CHEMICAL Shanghai Mingdou Chemical Co.,Ltd. Mobile /Whatsapp/Wechat: 0086-18721663912 Tel.: 0086-21-32587006 Skype: tracy.agromdc Email: tracy.meng@agromdc.com		发件人: Tracy Meng [mailto:tracy.meng@agromdc.com] 发送时间: 2020年4月21日 14:36 收件人: 'Raju Vasoya' 主题: 答复: 答复: 答复: shipments docs 500kgs Dear Raju, Pls check 500kgs dime docs. Thanks Best regards, Tracy  明都化工 MINGDOU CHEMICAL Shanghai Mingdou Chemical Co.,Ltd. Mobile /Whatsapp/Wechat: 0086-18721663912 Tel.: 0086-21-32587006 Skype: tracy.agromdc Email: tracy.meng@agromdc.com	

File No. S/10-190/23-24/Commr./NS-I/CAC/JNCH
SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

03/01/2023, 23:12

Yahoo Mail - Re: due payment

发件人: 'raju Vasoya'

主题: 答复: 答复: pi from tracy

Dear Raju,

Pls kindly check the PI of nano kk. Thanks

Best regards,

Tracy

明都化工

MINGDOU CHEMICAL

Shanghai Mingdou Chemical Co.,Ltd.

Mobile /Whatsapp/Wechat: 0086-18721663912

Tel.: 0086-21-32587006

Skype: tracy.agromdc

Email: tracy.meng@agromdc.com

发件人: raju Vasoya [mailto:rajuvasoya@yahoo.co.in]

发送时间: 2019年7月30日 12:04

收件人: Tracy Meng

主题: Re: 答复: dimethomorph docs

Documents are okay

Thanks & Regards

Rajesh vasoya

On 30-Jul-2562 BE, at 8:45 AM, Tracy Meng <tracy.meng@agromdc.com> wrote:

Dear Raju,

Have a nice day.

Pls kindly check the draft docs of dimethomorph - thanks

After u confirmation, I will send u original docs soonest.

Thanks

Best regards,

Tracy

<image001.png>

发件人: raju Vasoya [mailto:rajuvasoya@yahoo.co.in]

发送时间: 2019年7月30日 12:04

收件人: Tracy Meng

it:blank

发件人: Tracy Meng [mailto:tracy.meng@agromdc.com]

发送时间: 2019年7月10日 15:40

收件人: 'raju vasoya'

主题: 答复: other docs COO ect

Dear Raju,

Pls kindly check the other docs of first 1mt nano ema, thanks

Best regards,

Tracy

<image001.png>

Shanghai Mingdou Chemical Co.,Ltd.

Mobile /Whatsapp/Wechat: 0086-18721663912

Tel.: 0086-21-32587006

发件人: Tracy Meng [mailto:tracy.meng@agromdc.com]

发送时间: 2019年7月8日 16:11

收件人: 'raju vasoya'

主题: 答复: PI revised

Dear raju,

As we last time talking that the nano ema is over 69.5% and price change as 65.1usd, give u some discount.

In fact, we ship as 70% to u, but price keep as 65.1usd for u.

And I revised the PI ,pls kindly help me signed.

Thanks

Best regards,

Tracy

<image001.png>

Shanghai Mingdou Chemical Co.,Ltd.

Mobile /Whatsapp/Wechat: 0086-18721663912

Tel.: 0086-21-32587006

Skype: tracy.agromdc

Email: tracy.meng@agromdc.com

out:blank

Image-17

(emails related to 2000 Kg Nano Ema declared as 'Vinyl Acetate Ethylene Copolymer')

20.18 I further observe that email dated 07.05.2021 between foreign supplier Claire and Rajesh Vasoya pertains to import of 3.3 MT (1.2 MT Nano Ema, 1 MT Ema, 0.10 MT Aba, Diflu - 0.5 MT, GA2- 0.5 MT) through Bill of Entry no. 3805192 dated 03.05.2021 of M/s Satnam

Page 261 of 342

File No. S/10-190/23-24/Commr./NS-I/CAC/JNCH
SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

Enterprises. The correlation between the same can be seen at Sr. No. 41 in Annexure E and Annexure F.

3300KG consignment details -

From: claire.chen@agrocnc.com (claire.chen@agrocnc.com)
To: rajuswasoya@yahoo.co.in
Date: Friday, 7 May, 2021 at 03:00 pm IST

Dear Raju
good day
all good batch number :20210406, totla is 3300KG
1. nano ema :1200KG sealed twice also special like triangle sealed as below



2. ema :1000KG, sealed twice black point in the bottom bag.



3. GA2: 500KG, sealed once, black point in the bottom bag

3. GA2: 500KG, sealed once, black point in the bottom bag
4. diffu:500KG, sealed once, but it has special sealed both side of bag
5. aba:100KG, sealed once,

ITEM	CUSTOMER	PRODCUT NAME	QTY	BATCH NO	SHIPPING DATE
1	919	aba	100	BATCH NO: 20210406	2021.04.17
2	919	GA2	500		
3	238	除虫脲	500		
4	16	甲维盐	1000		
5	16	新甲维盐	500		
	71	新甲维盐	700		

Thanks & Best Regards
Claire Chen
Sales Manger
Shanghai AgroChina Chemical Co.,ltd
Address: Room 207,NO.664,Xinhua Rd,Changning District, Shanghai China .
Phone: +86 62526212
Fax: +86 62526219

about blank

Signature
4/11/23

1/2

SHANGHAI AGROCHINA CHEMICAL CO., LTD. ROOM 207 NO. 664 JINXIN ROAD, SHANGHAI P. R. CHINA TEL: 0086 21 58939318 FAX: 0086 21 58939318		BILL OF LADING BL NO. GASNSA22090043 COAU724139446007/8/9	
CONSIGNEE SATNAM ENTERPRISE 27, MARAPRAHU NAGAR STREET NO-2, SURVEY NO-3, LIMBAYAT SURAT-394210 ****		GRAND SENDER LOGISTICS CO., LTD.	
NOTIFY PARTY: SATNAM ENTERPRISE 27, MARAPRAHU NAGAR STREET NO-2, SURVEY NO-3, LIMBAYAT SURAT-394210 *****		Received the goods in apparent good order and condition as specified below unless otherwise stated herein. The Carrier is not liable to secure the performance of the order transport from the place at which the goods are taken in charge to the place designated for delivery in this document. *Accession to this document is not valid for the goods of delivery order.	
Vessel/Voyage OCLL NEW YORK V. 089W	Port of Loading SHANGHAI	Port of Discharge NHAVA SHEVA, INDIA	
Place of Receipt SHANGHAI	Place of Delivery NHAVA SHEVA, INDIA	Number of Original B(s)/L THREE (3)	
Marks/Numbers Container Nos./Seal Nos.	No. of Containers/Packages/Description of Goods VINYL ACETATE ETHYLENE COPOLYMER 140 BAGS (6PLTS) HS: 39013000 USD, 7000 GROSS WT: 25.2KGS BATCH NO: 20220908 MFG DATE: SEP. 08, 2022 EXP DATE: SEP. 07, 2024	Gross Weight (Kilos) 3528.000KGS	Measurement (cu-metres) 7.800CBM
CFS-CFS		FREIGHT PREPAID	
ABOVE PARTICULARS DECLARED BY SHIPPER			
TOTAL NO. OF PACKAGES (IN WORDS) TOTAL: ONE HUNDRED AND FORTY (140) BAGS ONLY.		Freight Agent Reference MINTREX CONSOLIDATORS INDIA PVT. LTD. 802 SHIVAJI PLAZA, MAROL INDU-ESTATE, ANDHERI KURLA ROAD, ANDHERI-EAST MUMBAI-400059 TEL: 022-67411330/32/33	
Prepaid at		Freight & Charges GRAND SENDER LOGISTICS CO., LTD. Ricky	
Total Prepaid		Signed for and on behalf of the carrier	
NVOCC No. SMTG-NV02767		TERMS AND CONDITIONS AS PER BACK HEREOF	

(emails related to various Insecticides and marking to distinguish between them physically)

20.19 I further observe that Email dated 30.07.2022 between foreign supplier Claire and Rajesh Vasoya pertains to import of 3.5 MT Nano KK through Bill of Entry no. 2853121 dated 13.10.2022 of M/s Satnam Enterprises. The correlation between the same can be seen at Sr. No. 55 in Annexure E and Annexure F.

Yahoo Mail - YY-IN-011-220829-CL shipping documents

Annexe - 'M'

NY-IN-011-220829-CL shipping documents

From: claire.chen@agroriver.com.cn (claire.chen@agroriver.com.cn)

To: rajusvasoya@yahoo.co.in

Date: Friday, 30 September, 2022 at 11:59 am IST

Dear Raju
how are you

please check attached file for shipping documents (qty:3500GK nano kk)

thanks

Claire Chen

claire.chen@agroriver.com.cn

YY-IN-011-220829-CL Documents.pdf
12.6MB

SHANGHAI AGROFIVER CHEMICAL CO., LTD ROOM 908 NO.58 JINXIN ROAD, SHANGHAI, P. R. CHINA TEL: 0086 21 58939318 FAX: 0086 21 58939318		BILL OF LADING B/L NO: GXSENA22090043 COAUT24399465007/8/9 G					
CONSIGNEE: SATNAM ENTERPRISE 27, MAHAPRABHU NAGAR STREET NO-2, SURVEY NO-3, LIMBAYAT SURAT-394210 *****		GRAND SENDER LOGISTICS CO.,LTD.					
Received the goods in apparent good order and condition as specified below unless otherwise stated therein. The Carrier is not liable to procure the performance of the entire transport from the place at which the goods are taken in charge to the place designated for delivery in this document. *Assumes liability as prescribed in this document for such transport over the Bill of Lading must be surrendered duly indorsed in exchange for the goods of delivery order.							
NOTIFY PARTY: SATNAM ENTERPRISE 27, MAHAPRABHU NAGAR STREET NO-2, SURVEY NO-3, LIMBAYAT SURAT-394210 *****		Port of Discharge NHAVA SHEVA, INDIA					
Vessel Name OCEAN NEW YORK V. 089W		Port of Loading SHANGHAI					
Place of Receipt SHANGHAI		Place of Delivery NHAVA SHEVA, INDIA					
		Number of Original B(s)/L THREE (3)					
Mark/Numbers Container Nos/Seal Nos.		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Gross Weight (Kilos)</th> <th style="width: 50%;">Measurement (cu-meters)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">3528.000KGS</td> <td style="text-align: center;">7.800CBM</td> </tr> </tbody> </table>		Gross Weight (Kilos)	Measurement (cu-meters)	3528.000KGS	7.800CBM
Gross Weight (Kilos)	Measurement (cu-meters)						
3528.000KGS	7.800CBM						
VINYL ACETATE ETHYLENE COPOLYMER NET WT: 25KGS GROSS WT: 25.2KGS BATCH NO: 20220508 MFG DATE: SEP. 08. 2022 EXP DATE: SEP. 07. 2024		VINYL ACETATE ETHYLENE COPOLYMER HS: 39013000 USD 7000 ***** IEC NO-AUPR0727G GST NO-24AUPR0727G1Z PAN NO-AUPR0727G EMAIL: SURESHSGANI@YAHOO.COM ***** IEC NO-AUPR0727G GST NO-24AUPR0727G1Z PAN NO-AUPR0727G EMAIL: SURESHSGANI@YAHOO.COM *****					
CFS-CFS		FREIGHT PREPAID					
ABOVE PARTICULARS DECLARED BY SHIPPER							
TOTAL NO OF PACKAGES (IN WORDS) SAY TOTAL: ONE HUNDRED AND FORTY (140) BAGS ONLY.							
Reference WINDFALL LOGISTICS INDIA PVT LTD. 602 SHIVAJI PLAZA, MAROL INDIA ANDHERI-EAST MUMBAI-400059 TEL: 022-67411330/32/33		Collect KURLA ROAD, ANDHERI SHANGHAI 2022-09-21					
Ex-Rate		FREIGHT & CHARGES					
Prepaid at		GRAND SENDER LOGISTICS CO.,LTD. Ricky AC CHAIRMAN					
Total Prepaid		Grand Sender Logistics Co., Ltd.					
NVOC No. SMT-C-NV02767 TERMS AND CONDITIONS AS PER BACK THEREOF							

Image-19

(emails related to 3500 Kg Nano KK declared as 'Vinyl Acetate Ethylene Copolymer')

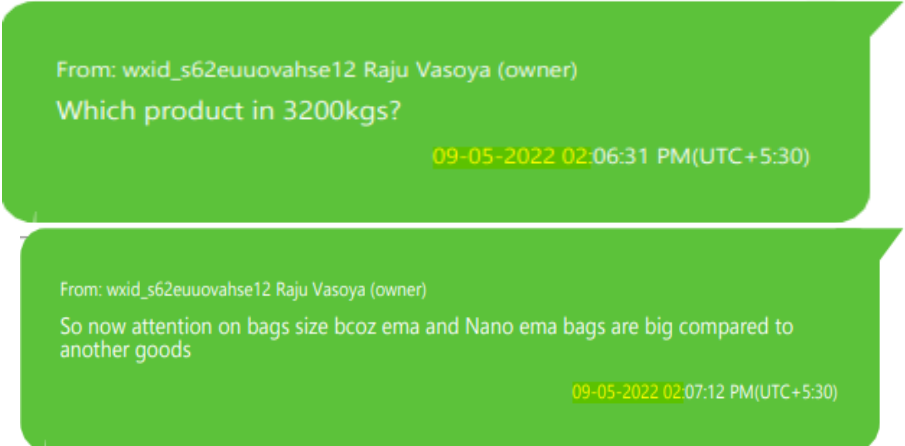
20.20 I further observe that chat dated 10.05.2022 between foreign supplier Claire and Rajesh Vasoya pertains to import of 2.75 MT Nano KK through Bill of Entry no. 8724754 dated 07.09.2020 of M/s Satnam Enterprises. The correlation between the same can be seen at Sr. No. 25 in Annexure E and Annexure F.

Image-20

(Chat related to 2700 Kq Nano Ema)

File No. S/10-190/23-24/Commr./NS-I/CAC/JNCH
SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

20.21 I further observe that chat dated 09.05.2022 between foreign supplier Claire and Rajesh Vasoya pertains to import of 3.2 MT (Nano KK- 0.3 MT, Diflu- 1 MT, Ema-0.4 MT, Nano Aba- 0.5 MT, Nano Ema- 1 MT) through Bill of Entry no. 8373546 dated 22.04.2022 of M/s Satnam Enterprises. The correlation between the same can be seen at Sr. No. 51 in Annexure E and Annexure F.



item	prodcut	contract	quantity
1	nano kk	081-220208	300
2	diflu	238	1000
3	ema	85	400
4	nano aba	85	500
5	nano ema	85	1000

Image-21
(Rajesh Vasoya asking the types of Insecticides and Tracy giving the details)

20.22 I further observe that chat dated 23.05.2021 between foreign supplier Claire and Rajesh Vasoya pertains to import of 3.775 MT Nano Ema through Bill of Entry no. 3531726 dated 12.04.2021 of M/s Satnam Enterprises. The correlation between the same can be seen at Sr. No. 39 in Annexure E and Annexure F.

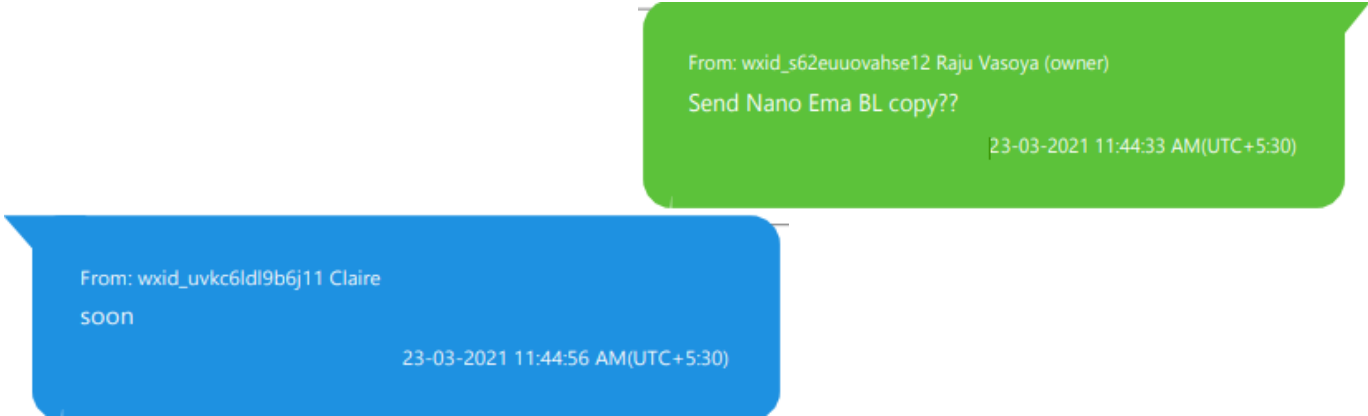


Image-22

20.23 I further observe that email dated 06.05.2021 between foreign supplier Claire and Rajesh Vasoya pertains to import of 5.3 MT (Ema- 1MT, Nano Ema- 1.5 MT, Nano KK – 0.7 MT, Quizalofop- 0.2 MT, 6BA- 0.2 MT, Paclo- 0.5 MT, New Aba- 0.5 MT, Nano KK- 0.5 MT, Pyraclostrobin- 0.2 MT) through Bill of Entry no. 3724478 dated 27.04.2021 of M/s Satnam Enterprises. The correlation between the same can be seen at Sr. No. 40 in Annexure E and Annexure F.

File No. S/10-190/23-24/Commr./NS-I/CAC/JNCH
SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

2021年3月25日 印度919 071 016合同产品细节区分 5500kg CONSIGNMENT

From: claire.chen@agrocn.com (claire.chen@agrocn.com)
To: rajuvasoya@yahoo.co.in
Date: Thursday, 6 May, 2021 at 06:38 pm IST

Dear Raju

Item 4, 5, 6, 7, 8 packed one pallet, belongs to jaydeep, BATCH NO: 20210325

1. ema :1000KG, one sealed, mark as below, also mark in the bottom of bad, not in middle, inner bag is black



2. nano ema :1500KG, one sealed, in the sealed, has like triangle sealed

2021年3月25日 印度919 071 016合同产品细节区分 5500kg CONSIGNMENT



3. nano kk : 1200KG, shipping mark is different that it is longer than others shipping mark
4. nano aba 500KG, one sealed, one dark point



5. quizalofop :200KG, one sealed, has a word Q inside
6. paclo :500KG, one sealed, in the bottom has dark line



7. bba : 200KG,
8. Pyraclostrobin :200KG, two bag for this products

about blank

2/4

2021年3月25日 印度919 071 016合同产品细节区分 5500kg CONSIGNMENT



ITEM	CUSTOMER	PRODCUT NAME	QTY	BATCH NO: 20210325
1	16	EMA	1000	BATCH NO: 20210325
2	16	nano ema	1500	BATCH NO: 20210325
3	71	NANO KK	700	BATCH NO: 20210325
4	919	QUIZALOFOP	200	BATCH NO: 20210325
5	919	bBA	200	BATCH NO: 20210325
6	919	PACLO	500	BATCH NO: 20210325
7	919	NEW ABA	500	BATCH NO: 20210325
8	919	NANO KK	500	BATCH NO: 20210325
9	919	Pyraclostrobin	200	BATCH NO: 20210325

Thanks & Best Regards
Claire Chen
Sales Manger
Shanghai AgroChina Chemical Co.,ltd
Address: Room 207,NO.664,Xinhua Rd,Changning District ,Shanghai China .
Phone: +86 62526212
Fax: +86 62526219
Cell: +86 15502159188
Wechat: 15502159188
web: www.agrocn.com
www.agroasia.cn
claire.chen@agrocn.com
claire.chen@agroasia.cn

发件人: tsongshin.chen
发送时间: 2021-03-30 15:12
收件人: Claire.Chen
主题: 2021年3月25日 印度919 071 016合同产品细节区分

File No. S/10-190/23-24/Commr./NS-I/CAC/JNCH
SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

Image-23

(Marking style to distinguish between various Insecticides along with their details)

20.24 I further observe that chat dated 11.01.2021 between foreign supplier Candy Meng and Rajesh Vasoya pertains to import of 4 MT KK through Bill of Entry no. 2788611 dated 16.02.2021 of M/s Pooja Enterprise. The correlation between the same can be seen at Sr. No. 13 in Annexure G and Annexure H.

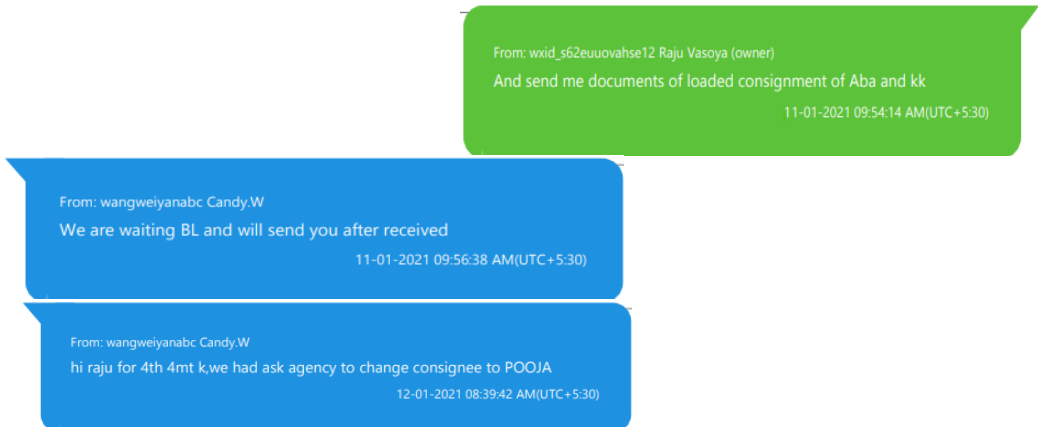
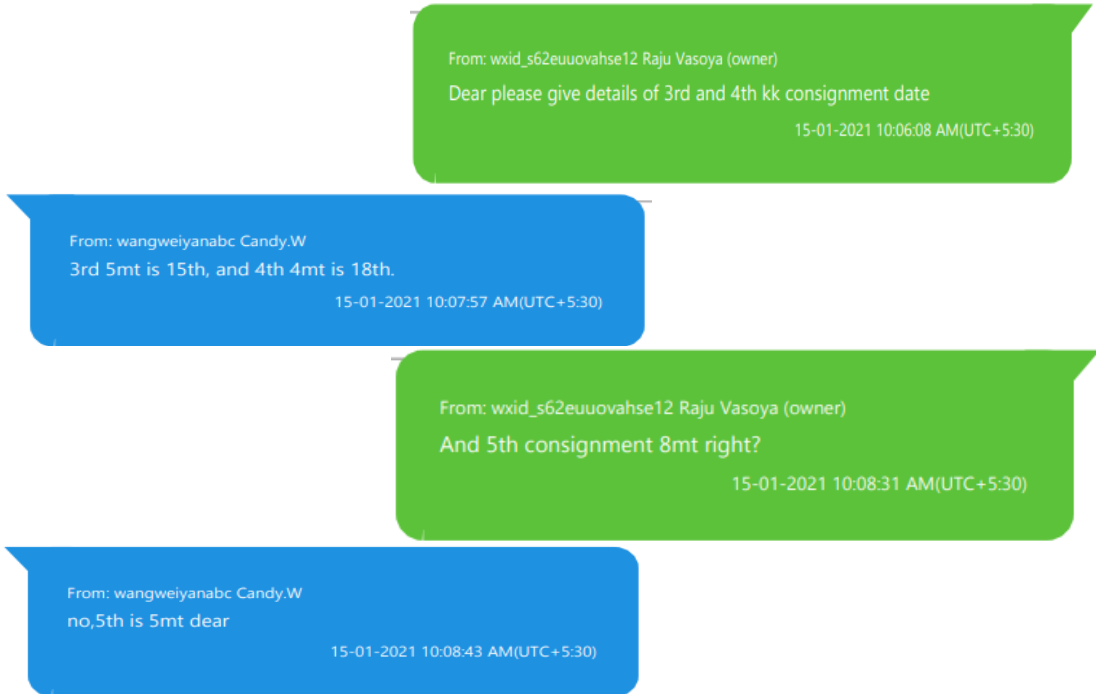


Image-24

(Rajesh Vasoya asking about Aba and kk related documents in the name of Pooja Enterprises)

20.25 I further observe that Chat dated 11.01.2021-18.01.2021 between foreign supplier Candy Meng and Rajesh Vasoya pertains to import of 17 Metric Tonne KK (5 MT + 4 MT + 5 MT +3 MT) through Bills of Entry no.2881622 dated 23.02.2021 (Satnam), 2788611 dated 16.02.2021, 2849091 dated 20.02.2021 and 2975235 dated 02.03.2021 of M/s Satnam Enterprises and M/s Pooja Enterprise respectively. The correlation between the same can be seen at Sr. No. 34 in Annexure E and Annexure F and Sr. No. 13, 14 and 15 in Annexure G and Annexure H respectively.



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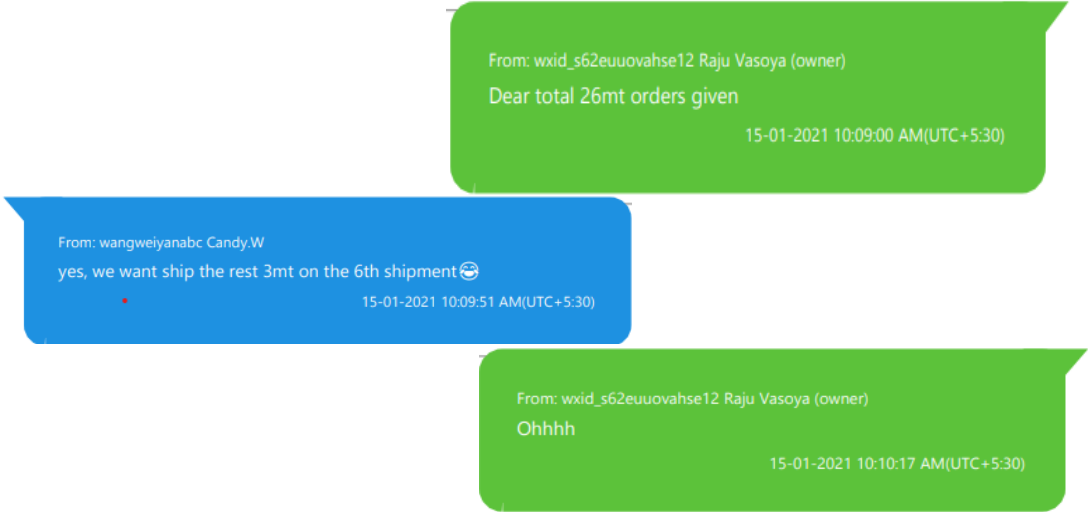


Image-25

Based on the above chat it appears that order for 26 MT of KK that is Chlorantranilliprole was given to supplier.

20.26 I further observe that chat dated 26.02.2021 between foreign supplier Candy Meng and Rajesh Vasoya pertains to import of 5 MT of Quizalofop-p-ethyl through Bill of Entry no. 3414491 dated 03.04.2021 of M/s Pooja Enterprise. The correlation between the same can be seen at Sr. No. 18 in Annexure G and Annexure H.

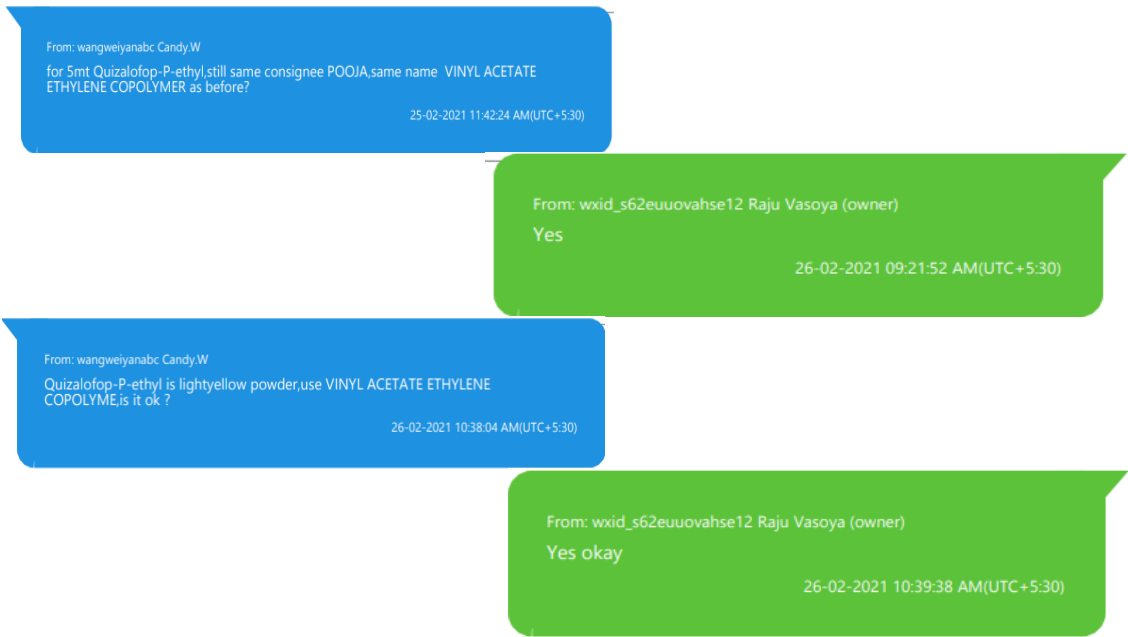


Image-26

(quizalofop-P-ethyl declared as Vinyl Acetate Ethylene Copolymer in the name of Pooja Enterprises)

20.27 I further observe that Proforma invoices sent to Shri Rajesh Vasoya by various suppliers contained details of insecticides being imported and actual price quoted by the foreign suppliers along with payment terms.

Shanghai Mingdou Chemical Co.,Ltd. Rm.2105,Zhenyuan Building,No.2052 North Zhongshan Road,Shanghai ,P.R.China Tel:0086-21- 32553195 Fax:0086-21-52912097				
PROFORMA INVOICE				
TO :Radhey Impex ADD: E/202, Rushikesh Bldg., Sarathana Jakatnaka, Varachha, Surat-396006 Gurjart-India Tel: +91 98980 83583			PI NO:MDC-20220614-MQX-264	
Date: 14th,June 2022				
This invoice is made by and between the seller and buyer whereby the seller agrees to sell and buyer agrees to buy the under-mentioned goods according to the terms and conditions stipulated below:				
Commodity name	Pack	Quantity(L/KG)	Unit Price (CIF Nhava Sheva USD)	Amount (USD)
Abamectin 95% TC	25kg/bag	5000	85.7\$/kg	428500
TOTAL:				428,500
SAY TOTAL AMOUNT U.S.DOLLAR IS FOUR HUNDRED TWENTY-EIGHT THOUSAND FIVE HUNDRED ONLY.				
1.Payment terms: 20% deposit, 80% balance 90 days from BL against date. 2.Delivery date: 15days after got the deposite 3.Terms of delivery: CIF nhava sheva 4.Shipping mark: according to customer 5. IE CODE: 5215017107 6. GSTIN number: 24ADPPV9867L1ZB				
BENEFICIARY'S Name: SHANGHAI MINGDOU CHEMICAL CO.,LTD ACCOUNT: 1781127007 Citibank (China) Co., Ltd. Shanghai Branch				

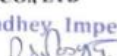
For and on behalf of

SHANGHAI MINGDOU CHEMICAL CO.,LTD

上海明都化学有限公司

张恒

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Shanghai Mingdou Chemical Co., Ltd. Rm.2105, Zhenyuan Building, No.252 North Zhongshan Road, Shanghai, P.R.China Tel:0086-21- 32553195 Fax:0086-21-52912097				
PROFORMA INVOICE				
TO :Radhey Impex ADD: E/202, Rushikesh Bldg., Sarathana Jakatnaka, Varachha, Surat-396006 Gurjar-India Tel: +91 98980 83583		PI NO:MDC-20220830-MQX-280		
Date: 30th, Aug 2022				
This invoice is made by and between the seller and buyer whereby the seller agrees to sell and buyer agrees to buy the under-mentioned goods according to the terms and conditions stipulated below:				
Commodity name	Pack	Quantity(L/KG)	Unit Price (CIF Nhava Sheva USD)	Amount (USD)
cc 95% TC	25kg/bag	6000	70\$/kg	420000
TOTAL:				420,000
SAY TOTAL AMOUNT U.S.DOLLAR IS FOUR HUNDRED TWENTY THOUSAND ONLY.				
1.Payment terms: 20% deposit, 80% balance 90 days from BL against date. For Radhey Impex				
2.Delivery date: 25days after got the deposite				
3.Terms of delivery: CIF- nhava sheva				
4.Shipping mark: according to customer				
5. IE CODE: 5215017107				
6. GSTIN number: 24ADPPV98671 IZB				
BENEFICIARY'S Name: SHANGHAI MINGDOU CHEMICAL CO., LTD ACCOUNT: 1781127007 Citibank (China) Co., Ltd. Shanghai Branch SWIFT Add.: CITICNSX				
For, Radhey Impex 				

Above Images are the Proforma Invoices raised by the foreign supplier to Shri Rajesh Vasoya (in the name of Radhey Impex) for actual imported Insecticide showing the actual rate and payment terms: For example: the Proforma Invoice No. MDC220830MQX280 is nothing but actual Invoice for Bill of Entry No. 2854443 dated 13.10.2022 of M/s Gopal Exim (sr. no. 12 of Annexure-A and B.)

		PAYMENT TRANSACTION		GENERATED BY: ZULHILMI03 GENERATED ON: 05/08/2022 1.59 PM	
PAYMENT SUMMARY					
YOUR REFERENCE PIGSGPROMOA03966 BACKOFFICE REFERENCE UETR NUMBER 64e78dbe-7c62-4ccb-b844-cb9e69b44999		PAYMENT REFERENCE Pay Ref. Q0003969 Batch Ref. Import Ref.		STATUS Draft	
PAYMENT AMOUNT USD 19,998.00		PAYMENT TYPE TT - TELEGRAPHIC TRANSFER		PAYMENT DATE 05/08/2022	
DEBIT DATE 05/08/2022					
PAY FROM PROMOIS INTERNATIONAL PTE. LTD. 0106622935 SCBLSG22XXX SG USD PAYEE NICKNAME Shanghai Agroriver Chemical CO		COMPANY NAME Shanghai Agroriver Chemical CO		ACCOUNT HELD IN SG	
PAY TO Shanghai Agroriver Chemical CO ACCOUNT: 747197960838		PAYEE BANK DETAILS NAME: HONGKONG AND SHANGHAI BANKING CORPORATION LIMITED, THE CODE: HSBCHKHCHK		PAYEE BANK BRANCH DETAILS NAME: CODE:	
PAYEE ADDRESS: Limited		PAYEE BANK ADDRESS: 1 QUEEN'S ROAD CENTAL HONG KONG HONG KONG		PAYEE BANK BRANCH ADDRESS: 1 QUEEN'S ROAD CENTAL HONG KONG	
LOCAL LANGUAGE DETAILS PAYEE NAME: Shanghai Agroriver Chemical CO PAYEE ADDRESS: Limited					
AMOUNT PRIORITY PAYMENT AMOUNT CHARGES TO BE PAID BY Local Charges : PAYEE		PAYMENT AMOUNT USD 19,998.00 Overseas Charges : PAYEE		DEBIT AMOUNT USD 19,998.00 CHARGES AMOUNT USD	

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Above image is related to the transfer of USD19998/- to Shanghai Agroriver Chemical in lieu of balance payment for smuggled Insecticides.

20.29 I further observe that Shri Praveen Patidar, a known associate of Shri Rajesh Vasoya is also involved in the illegal smuggling of insecticides. He got the idea of smuggling the insecticides by way of mis-declaration through Sri Rajesh Vasoya, who used to supply him with the said smuggled goods. Shri Praveen Patidar provided the firm M/s Gopal Exim to Shri Rajesh Vasoya, who in turn supplied him the smuggled imported insecticides. Later on, upon learning the way of business, Shri Praveen Patidar also began to import the insecticides illegally through his firms M/s Vaishnavi Finechem. He was aware that Rajesh Vasoya had been importing insecticides declared as Vinyl Acetate Ethylene Copolymer through three firms namely M/s Gopal Exim, M/s Pooja Enterprises and M/s Satnam Enterprises, which were actually two compounds namely Chlorantraniliprole and Emamectin Benzoate. Shri Praveen Patidar in association with Shri Rajesh Vasoya was involved in routing the smuggled goods through various firms before finally selling them. Evidence collected from forensic analysis of digital devices recovered during the investigation is illustrated as below:



Image-29

In above chat Praveen Patidar is discussing when new consignments of kk/cora (chlorantriliniprole) are expected to come and their price.

20.30I find that shri Rajesh Vasoya consistently instructed foreign suppliers to misdeclare the imported insecticides as “Vinyl Acetate Ethylene Copolymer” at a grossly undervalued price of USD 2/kg, while the actual value of these goods was approximately USD 70/kg. This deliberate

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misdeclaration was a critical element to evade customs scrutiny and duties, demonstrating a clear intent to defraud.

20.31 I find that Shri Rajesh Vasoya exercised control over shipment details, including batch numbers, Bill of Lading information, and product descriptions. He ensured that consignments were marked physically for internal differentiation but uniformly declared falsely to customs, indicating his role in directing the modus operandi to avoid detection. The chats and emails between Shri Rajesh Vasoya and foreign suppliers over several years demonstrate his ongoing control and monitoring of the smuggling activities. He actively reviewed and approved draft invoices and Bills of Lading, evidencing hands-on management and conspiratorial involvement in undervaluation and misdeclaration.

20.32 I find that Shri Rajesh Vasoya arranged for the payment of the differential amount the actual value above the declared price to be routed through hawala channels, circumventing formal banking systems. He provided hawala operators' contacts and communicated instructions for covert transfer of funds, further showcasing his role in maintaining the illegal financial flow. Shri Rajesh Vasoya's coordination with Shri Suresh Vasoya for the collection of cash payments post-sale through angadia/hawala channels, and for managing invoicing, e-way bills, banking, and tax returns, points to a well-structured network. Shri Rajesh Vasoya was the key decision-maker directing these activities, while Suresh operated as the financial handler under his instructions.

20.33 I find that the Digital forensic analysis confirms that Rajesh Vasoya has been involved in the smuggling operation since at least 2019. The repeated instructions for misdeclaration, undervaluation, and payment through hawala over multiple consignments reveal a sustained, premeditated criminal enterprise. Shri Rajesh Vasoya has emerged as the central figure controlling, directing, and orchestrating the smuggling and undervaluation of insecticides. He conspired with overseas suppliers and domestic associates, ensuring systematic evasion of customs laws and illicit financial transactions, thereby masterminding a complex smuggling network.

20.34 In view of the above digital evidence I find that Shri Rajesh Vasoya is the mastermind and beneficial owner of this illegal syndicate. His direct involvement in all stages - from negotiating orders with overseas suppliers, instructing on misdeclaration and undervaluation, to coordinating payment and delivery—shows that he orchestrated the entire scheme.

DOCUMENTARY EVIDENCE ORCHASTERING SHRI RAJESH VASAOYA AS MASTERMIND, CONTROLLER AND BENEFICIAL OWNER OF THE ILLEGALLY IMPORTED RESTRICTED PESTICIDES BY M/S GOPAL EXIM, M/S SATNAM ENTERPRISES AND M/S POOJA ENTERPRISES.

21. I observe that during the course of investigation searches under section 105 of the Customs Act, 1962 was conducted at the following locations: -

Sr. No.	Details of the premises	Address of the said premises	Search conducted on	Remarks
1.	Residential premises of Shri Rajesh Vasoya	A-1101, River Penta Sky, Sarthana, Jakatnaka, Surat	27.12.2022	Nothing incriminating was found.
2.	Residential premises of Shri Sureshbhai Vasoya	B-402, Vedant City, Abrama Road, Near	27.12.2022	Indian Currency of Rs.70,00,000/- (Rupees Seventy Lakhs only) and the same was seized under section 110 of the Customs Act,1962

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		Gokuldham Banglow, Mota Varchha, Surat		under reasonable belief that they are sale proceeds of illegally imported goods.
3.	Office premises of Shri Rajesh Vasoya	355, Vikash Shoppers, Near Sarathana, Jakat Naka, Opposite Rishikesh Township, Varachha, Surat-395006	27.12.2022	Iphone 8, Macbook Air and documents related to past consignments were seized.
4.	Factory premises of M/s Vasoya Industries (Firm of Shri Rajesh Vasoya)	Plot No B5 and B6, Block No 59 Palki and Block No 59B, Ekta Industrial Estate Tempa Gali, Pipodara, Surat	27.12.2022	Six types of Chemicals were found, representative sample for each type was drawn and and the goods were handed over to person in charge under Suprudnama dt 27.12.2022.
5.	Residential premises of Shri Praveen Patidar	1 st Floor, 28-29, Nariman Point Society, Phase-I, Sailana Road, Ratlam-457001	27.12.2022	Nothing incriminating was found.
6.	Office premises of M/s Vedant Agrotech (Proprietorship firm of Shri Praveen Patidar also used by M/s Vaishnavi Finchem and M/s Vyom Fertilizers & Agrochem Pvt. Ltd.)	149, Shahr Sarai, Ratlam, Madhya Pradesh-457001	27.12.2022	One DVR Device having Serial no. C0503421 and documents were recovered.
7.	Factory premises of M/s Vaishnavi Finechem	B-66, Industrial Area, Ratlam, Madhya Pradesh-457001	27.12.2022	36 bags of 25 kg believed to contain Nano KK imported vide Bill of Entry no. 2931818 dt. 18.10.2022 was found. 06 representative samples were drawn and the goods were handed over to person in charge under Suprudnama dated 27.12.2022.
8.	Residential premises of Shri Narayan Gadekar	B-302, Sai Plaza, Plot No. 4, Sector 7, Kamothe, Raigarh, Navi Mumbai-410218	27.12.2022	Nothing incriminating was found.

21.1 In view of the above I find that during the search at the residential premises of **Shri Sureshbhai Vasoya**, cousin brother and close associate of **Shri Rajesh Vasoya**, an amount of **₹70,00,000/- in Indian currency** was recovered and seized under the reasonable belief that it represented **proceeds from the sale of illegally imported insecticides**. I find that Shri Suresh Vasoya in his voluntary statement dated 28.12.2022 under section 108 of the Customs Act, 1962 has admitted that he was handling **financial operations**, including **cash transactions, e-way bill generation, and hawala payments**, on instructions from Shri Rajesh Vasoya. This seizure strongly indicates that the illegal proceeds of smuggling were systematically collected and managed under the command and control of Shri Rajesh Vasoya, pointing to his central role in the operation.

21.2 **I find that during the search of the office premises of Shri Rajesh Vasoya** led to the recovery and seizure of key **digital devices**, including an iPhone and MacBook, along with

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documents linked to past import consignments. Subsequent forensic analysis of these devices revealed **direct communication with foreign suppliers**, clear **instructions to misdeclare goods**, and **coordination for undervaluation and hawala payments**. This evidence shows that Shri Rajesh Vasoya was **personally directing and managing** all aspects of the illegal import scheme — from **negotiation with overseas suppliers** to **manipulating customs declarations and payments** — establishing him as the **mastermind** behind the operation.

21.3 I find that during the search of **factory premises of M/s Vasoya Industries**, owned and operated by Shri Rajesh Vasoya, substantial quantities of **chemical intermediates** were found and sampled. The presence of such large quantities of regulated chemicals confirms that the factory was being used either to **store or process smuggled insecticides**. The use of his own industrial unit for such purposes reinforces Rajesh Vasoya's role as the **controller of the supply chain**.

21.4 I find that during the search at the **factory of M/s Vaishnavi Finchem**, a firm operated by **Shri Praveen Patidar**, resulted in the recovery of **36 bags (approx. 900 Kgs) of Nano KK**, appeared to be smuggled by the way of misdeclaration. These goods were found to be part of consignments **facilitated and routed by Rajesh Vasoya**.

21.5 **I view of the above I find that** Searches at various premises revealed that **multiple firms (M/s Gopal Exim, M/s Pooja Enterprises, M/s Satnam Enterprises, M/s Vaishnavi Finchem, and others)** were being used to import and distribute smuggled insecticides under the **direction of Shri Rajesh Vasoya**. Evidence shows that he forged **customs documentation, product codes, prices of the goods were manipulated and** often using **different IECs to avoid detection**. This layered structure was not coincidental but **deliberately created and maintained** by Rajesh to facilitate continuous smuggling while evading applicable rules.

CIRCUMSTANTIAL EVIDENCE ORCHASTERING SHRI RAJESH VASAOYA AS MASTERMIND, CONTROLLER AND BENEFICIAL OWNER OF THE ILLEGALLY IMPORTED RESTRICTED PESTICIDES BY M/S GOPAL EXIM, M/S SATNAM ENTERPRISES AND M/S POOJA ENTERPRISES.

MOTIVE

22. I find that primary motive behind the illegal actions of Shri Rajesh Vasoya is **enrichment** through **evasion of applicable customs duty** and **illegal trade of highly-priced, prohibited insecticides**.

22.1 The insecticides such as Chlorantraniliprole and Emamectin Benzoate were procured at actual prices ranging between **USD 50 to 70/kg**, while declared as **Vinyl Acetate Ethylene Copolymer at USD 2/kg**, showing gross undervaluation. Many of the insecticides imported by Shri Rajesh Vasoya are restricted **for use in India**, making their legal import difficult. By **misdeclaring and misclassifying** them, Shri Rajesh Vasoya bypassed regulatory controls.

22.2 **Shri Rajesh Vasoya deliberately chose hawala channels** to make 80% of payments abroad, ensuring **concealment of true transaction values** and further profit retention by evading banking scrutiny and tax authorities. Shri Rajesh Vasoya not only managed his own imports but also **mentored and supplied** smuggled goods to others like Shri **Praveen Patidar**. The overwhelming

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financial benefits, evasion of legal restrictions, and structured use of unlawful means clearly indicate that **the entire enterprise was driven by profit, in which Shri Rajesh Vasoya pursued through systematic planning, misdeclaration, and concealment.**

COHERENCE AMONG EVIDENCES

22.3 I find that the **oral evidence, digital evidence and documentary records** retrieved during the investigation form a **consistent and interlinked chain of circumstantial evidence** that coherently establishes the role of Shri Rajesh Vasoya as the **mastermind and controller** of the smuggling conspiracy.

22.4 I find that Shri Rajesh Vasoya gave direct instructions for misdeclaration (e.g., "declare as Vinyl Acetate Ethylene Copolymer") for using **coded markings**, and for maintaining **same batch numbers** to avoid customs suspicion. He approved **draft invoices and Bills of Lading**, ensuring alignment with his **misdeclared values**. The suppliers followed his lead, indicating his **control over the foreign end** of the supply chain.

22.5 I find that **statements of Shri Suresh Vasoya and Shri Praveen Patidar has confirmed that Shri Rajesh Vasoya supervised** every stage - from **placing orders**, to **handling payments**, to **e-way bill generation**. Shri Suresh Vasoya handled cash and hawala transfers **only on instructions** from Shri Rajesh Vasoya.

22.6 I find that **seizure of Rs. 70 Lakhs from Shri Suresh Vasoya's residence are suspected to be** proceeds of illegal sale of smuggled insecticides. The cash trail links directly to the smuggling operation led by Shri Rajesh Vasoya. The **seizure of iPhone & MacBook from Shri Rajesh Vasoya's Office** contained key chats, shipment details, and pricing information directly tying him to the operation. The misdeclaration of declared goods (Vinyl Acetate) and actual goods (Chlorantraniliprole, etc). These documents, many addressed to Shri Rajesh Vasoya or firms he controlled, show premeditated **misdeclaration and undervaluation**. Further **search at factory of Vasoya Industries** revealed that large-scale storage of chemical intermediates, supporting evidence of **post-import processing, storage or distribution** under Shri Rajesh Vasoya's control. Shri Rajesh Vasoya used multiple firms like M/s **Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises**. **Each shipment was routed through firms under his control or influence**, reflecting a deliberate strategy to avoid detection by breaking **the import trail**.

22.7 I find that **the circumstantial evidence forms a complete and unbroken chain, where each element i.e. motive, planning, execution, concealment, and profit-taking are traced back to Shri Rajesh Vasoya**. The consistency between oral, digital, and documentary evidence, along with his associates, proxy firms and hawala channels, proves that he was not merely involved, but the **mastermind, financier, Beneficial owner and controller of a large-scale smuggling racket involving misdeclaration and undervaluation of prohibited insecticides**.

22.8 It is a settled law that fraud and justice never dwell together (Frauset Jus nunquam cohabitant). Lord Denning had observed that "no judgement of a court, no order of a minister can be allowed to stand if it has been obtained by fraud, for, fraud unravels everything" there are numerous judicial pronouncements wherein it has been held that no court would allow getting any advantage which was obtained by fraud. The Hon'ble Supreme Court in case of CC, Kandla vs. Essar Oils Ltd. reported as 2004 (172) ELT 433 SC at paras 31 and 32 held as follows:

"31. 'Fraud' as is well known vitiates every solemn act. Fraud and justice never dwell together. Fraud is a conduct either by letter or words, which includes the other person or authority to take a definite determinative stand as a response to the conduct of the former either by words or letter.

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It is also well settled that misrepresentation itself amounts to fraud. Indeed, innocent misrepresentation may also give reason to claim relief against fraud. A fraudulent misrepresentation is called deceit and consists in leading a man into damage by wilfully or recklessly causing him to believe and act on falsehood. It is a fraud in law if a party makes representations, which he knows to be false, although the motive from which the representations proceeded may not have been bad. An act of fraud on court is always viewed seriously. A collusion or conspiracy with a view to deprive the rights of the others in relation to a property would render the transaction void ab initio. Fraud and deception are synonymous. Although in a given case a deception may not amount to fraud, fraud is anathema to all equitable principles and any affair tainted with fraud cannot be perpetuated or saved by the application of any equitable doctrine including res judicata. (Ram Chandra Singh v. Savitri Devi and Ors.[2003 (8) SCC 319].

32. *"Fraud" and collusion vitiate even the most solemn proceedings in any civilized system of jurisprudence. Principle Bench of Tribunal at New Delhi extensively dealt with the issue of Fraud while delivering judgment in Samsung Electronics India Ltd. Vs commissioner of Customs, New Delhi reported in 2014(307)ELT 160(Tri. Del). In Samsung case, Hon'ble Tribunal held as under.*

"If a party makes representations which he knows to be false and injury ensues there from although the motive from which the representations proceeded may not have been bad is considered to be fraud in the eyes of law. It is also well settled that misrepresentation itself amounts to fraud when that results in deceiving and leading a man into damage by wilfully or recklessly causing him to believe on falsehood. Of course, innocent misrepresentation may give reason to claim relief against fraud. In the case of Commissioner of Customs, Kandla vs. Essar Oil Ltd. - 2004 (172) E.L.T. 433 (S.C.) it has been held that by "fraud" is meant an intention to deceive; whether it is from any expectation of advantage to the party himself or from the ill-will towards the other is immaterial. "Fraud" involves two elements, deceit and injury to the deceived.

Undue advantage obtained by the deceiver will almost always cause loss or detriment to the deceived. Similarly a "fraud" is an act of deliberate deception with the design of securing something by taking unfair advantage of another. It is a deception in order to gain by another's loss. It is a cheating intended to get an advantage. (Ref: S.P. Chagalvaraya Naidu v. Jagannath [1994 (1) SCC 1: AIR 1994 S.C. 853]. It is said to be made when it appears that a false representation has been made (i) knowingly, or (ii) without belief in its truth, or (iii) recklessly and carelessly whether it be true or false [Ref: RoshanDeenv. PreetiLal [(2002) 1 SCC 100], Ram Preeti Yadav v. U.P. Board of High School and Intermediate Education [(2003) 8 SCC 311], Ram Chandra Singh's case (supra) and Ashok Leyland Ltd. v. State of T.N. and Another [(2004) 3 SCC 1].

Suppression of a material fact would also amount to a fraud on the court [(Ref: Gowrishankarv. Joshi Amha Shankar Family Trust, (1996) 3 SCC 310 and S.P. Chagalvaraya Naidu's case (AIR 1994 S.C. 853)]. No judgment of a Court can be allowed to stand if it has been obtained by fraud. Fraud unravels everything and fraud vitiates all transactions known to the law of however high a degree of solemnity. When fraud is established that unravels all. [Ref: UOI v. Jain Shudh Vanaspati Ltd. - 1996 (86) E.L.T. 460 (S.C.) and in Delhi Development Authority v. Skipper Construction Company (P) Ltd. - AIR 1996 SC 2005]. Any undue gain made at the cost of Revenue is to be restored back to the treasury since fraud committed against Revenue voids all judicial acts, ecclesiastical or temporal and DEPB scrip obtained playing fraud against the public authorities are non-est. So also, no Court in this country can allow any benefit of fraud to be enjoyed by anybody as is held by Apex Court in the case of Chagalvaraya Naidu reported in (1994) 1 SCC I: AIR 1994 SC 853. Ram Preeti Yadav v. U.P. Board High School and Inter Mediate Education (2003) 8 SCC 311.

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A person whose case is based on falsehood has no right to seek relief in equity [Ref: S.P. Chengalvaraya Naidu v. Jagannath, AIR 1994 S.C. 853]. It is a fraud in law if a party makes representations, which he knows to be false, and injury ensues there from although the motive from which the representations proceeded may not have been bad. [Ref: Commissioner of Customs v. Essar Oil Ltd., (2004) 11 SCC 364 = 2004 (172) E.L.T. 433 (S.C.)].

When material evidence establishes fraud against Revenue, white collar crimes committed under absolute secrecy shall not be exonerated as has been held by Apex Court judgment in the case of K.I. Pavunnyv.AC, Cochin - 1997 (90) E.L.T. 241 (S.C.). No adjudication is barred under Section 28 of the Customs Act, 1962 if Revenue is defrauded for the reason that enactments like Customs Act, 1962, and Customs Tariff Act, 1975 are not merely taxing statutes but are also potent instruments in the hands of the Government to safeguard interest of the economy. One of its measures is to prevent deceptive practices of undue claim of fiscal incentives.

It is a cardinal principle of law enshrined in Section 17 of Limitation Act that fraud nullifies everything for which plea of time bar is untenable following the ratio laid down by Apex Court in the case of CC. v. Candid Enterprises - 2001 (130) E.L.T. 404 (S.C.). Non est instruments at all times are void and void instrument in the eyes of law are no instruments. Unlawful gain is thus debarred.”

22.9 In view of the above, I find that on the basis of oral, digital, documentary and circumstantial evidence, it is undisputedly established that Shri Rajesh Vasoya orchestrated a calculated fraud by operating three dummy proprietorship firms — M/s Gopal Exim, M/s Satnam Enterprises and Pooja Enterprise as mere facades and his own firm M/s Vasoya Industries to illegally importing pesticides by way of misdeclaration and undervaluation. The investigation revealed that these firms were directly under the control of Shri Rajesh Vasoya, who misused the identities of the nominal proprietors to conceal his sole operational control. This deliberate misrepresentation and suppression of material facts constitute fraud in law, rendering all transactions void ab initio. The fraudulent acts were designed to evade customs duties and regulatory norms and illegally enrich Shri Rajesh Vasoya. In line with settled legal principles, such fraudulent conduct vitiates all claims and bars any relief, mandating the restoration of undue financial benefits obtained at the cost of the Revenue.

22.10 I further rely on the following judgements: -

22.10.1 Commissioner of Customs (Import), Mumbai Versus Pundrick Ravindra Trivedi 2015 (322) E.L.T. 812 (S.C.) Civil Appeal No. 1507 of 2006, decided on 7-8-2015,

In Commissioner of Customs (Import), Mumbai Versus Pundrick Ravindra Trivedi 2015 (322) E.L.T. 812 (S.C.) Civil Appeal No. 1507 of 2006, decided on 7-8-2015, goods were imported were in name of dummy firms wherein complete functional units of car cassettes players and five-in-one music systems could be assembled from respective parts, and the imported goods were offered in SKD condition. *What is most important, which nails Mr. Trivedi, i.e., respondent No. 1, is his own statement. He has accepted the aforesaid arrangement as disclosed by Mr. Patel and Mr. Soni and admitted that it is he who was calling the shots and, in fact, was actual importer of the material in question which was imported in the **name of two dummy firms**. Not only he admitted that the complete functional units of car cassettes players and five-in-one music systems of Pioneer, Sony, Phillips, Kenwood and Thomson can be made by assembling the respective parts. He also stated that these goods were offered to him in SKD condition and he imported the same vide different Bills of Entries for tax management purpose. In this case, Hon’ble Supreme Court held that substantially inadequate and wrong descriptions of goods was proved. Hence, enhancement of value and demand of differential duty based on classification of goods as completed units, upheld.*

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22.10.2 Commissioner of C. EX., New Delhi Versus Modi Alkalies & Chemicals Ltd. Civil Appeal Nos. 7827-7834 of 2002, decided on 18-8 2004, 2004 (171) E.L.T. 155 (S.C.).

In Commissioner of C. EX., New Delhi Versus Modi Alkalies & Chemicals Ltd. Civil Appeal Nos. 7827-7834 of 2002, decided on 18-8 2004, 2004 (171) E.L.T. 155 (S.C.), pervasive financial and management control were held to be prima facie indicators of interdependence and relationship of dummy and mastermind.

*“Whether there is inter-dependence and whether another unit is, in fact, a dummy has to be adjudicated on the facts of each case. There cannot be any generalization or rule of universal application. **Two basic features which prima facie show interdependence are pervasive financial control and management control.** In the present case facts clearly show financial control. Undisputedly, the share capital of each of the three companies was Rs. 200/-. Though it was claimed that financial assistance was availed from the financial companies, it is on record that the unsecured loans advanced by MACL to the three companies were substantially heavy amounts as on 1-4-1998. NGCPL received an amount of Rs. 1.55 crores. About 14 lakhs appeared to have been paid after the issue of show cause notice. Loans advanced to NGCPL was about Rs. 52 lakhs while to SCGCPL it was about Rs. 65 lakhs. The finding of the Commissioner that the financial assistance from the financial institutions were availed with the aid and assistance of MACL has not been seriously disputed. Apart from that, the cylinders were brought on lease by MACL from another concern and were sub-leased to the three companies. The cylinders bore the name of MACL. **If the three companies had separate standing as contended it could not be explained why they could not get the cylinders directly from the lessors on lease basis and the need for introducing MACL as the lessee and then the three companies becoming sub-lessees. As noted by the Commissioner, entire receipts were paid as lease amount to MACL. Here again, the under-valuation aspect assumes importance. While the supply by MACL to three companies was Rs. 0.50 per unit, the sale price by the three companies was Rs. 5 per unit. It is on record that accounts were kept by common staff and marketing was done under the supervision of a person who belongs to the same group of concerns. The amounts have been collected by an employee of MACL. The so-called Directors of the companies were undisputedly employees of MACL. Almost the entire financial resources were made by MACL. The financial position clearly shows that MACL had more than ordinary interest in the financial arrangements for companies. The statements of the employees/Directors show that the whole show was controlled, both on financial and management aspects by MACL. If these are not sufficient to show inter-dependence probably nothing better would show the same.**”*

22.10.3 Hon’ble Telangana High Court in case of Y.S.Mohan Rao vs Sri Satya Sai Chemicals And Feed in C.C.C.A.No.157 of 2002.

“When the notion of legal entity is used to defeat public convenience, justify wrong, protect fraud, or defend crime, the law will regard the corporation as an association of persons.”

"11. The doctrine of lifting of the corporate veil could be applied in cases of tax evasion, or to circumvent tax obligation or to perpetuate fraud or trading with an enemy are concerned. ‘’

22.10.4 Hon’ble Supreme Court in case of In [State of U.P. v. Renusagar Power Co.](#) [1988] Supp. 1 SCR 627

In [State of U.P. v. Renusagar Power Co.](#) [1988] Supp. 1 SCR 627 this Court lifted the veil to hold that Hindalco, the holding company, and Renusagar Power Co., its subsidiary, should be treated as one concern and the power plant of Renusagar must be treated as the own source of generation of Hindalco and Hindalco would be liable to payment of electricity duty on that basis. It was observed:

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*“It is high time to reiterate that in the expanding of horizon of modern jurisprudence, lifting of **corporate veil** is permissible. Its frontiers are unlimited. It must, however, depend primarily on the realities of the situation.... The horizon of the doctrine of lifting of **corporate veil** is expanding.”*

22.10.5 Hon’ble Supreme Court in case of Hon’ble Supreme Court in case of Balwant Rai Saluja & Anr Etc. vs Air India Ltd.& Ors on 25 August, 2014, in civil appeal nos. 10264-10266 of 2013.

*“62. In the present set of appeals, it is an admitted fact that the HCI is a wholly owned subsidiary of the Air India. It has been urged by the learned counsel for the appellants that this Court should pierce the **veil** and declare that the HCI is a sham and a camouflage. Therefore, the liability regarding the appellants herein would fall upon the Air India, not the HCI. In this regard, it would be pertinent to elaborate upon the concept of a subsidiary company and the principle of lifting the **corporate veil**.*

“...a company must be treated like any other independent person with its rights and liabilities legally appropriate to itself ..., whatever may have been the ideas or schemes of those who brought it into existence.”

*67. Most of the cases subsequent to the Salomon case (supra), attributed the doctrine of piercing the **veil** to the fact that the company was a ‘sham’ or a ‘façade’. However, there was yet to be any clarity on applicability of the said doctrine.*

*68. In recent times, the law has been crystallized around the six principles formulated by Munby J. in Ben Hashem v. Ali Shayif, [2008] EWHC 2380 (Fam). The six principles, as found at paragraphs 159– 164 of the case are as follows- (i) ownership and control of a company were not enough to justify piercing the **corporate veil**; (ii) the Court cannot pierce the **corporate veil**, even in the absence of third party interests in the company, merely because it is thought to be necessary in the interests of justice;*

*(iii) the **corporate veil** can be pierced only if there is some impropriety; (iv) the impropriety in question must be linked to the use of the company structure to avoid or conceal liability; (v) to justify piercing the corporate veil, there must be both control of the company by the wrongdoer(s) and impropriety, that is use or misuse of the company by them as a device or facade to conceal their wrongdoing; and (vi) the company may be a ‘façade’ even though it was not originally incorporated with any deceptive intent, provided that it is being used for the purpose of deception at the time of the relevant transactions. The Court would, however, pierce the **corporate veil** only so far as it was necessary in order to provide a remedy for the particular wrong which those controlling the company had done.*

69. The principles laid down by the Ben Hashem case (supra) have been reiterated by UK Supreme Court by Lord Neuberger in Prest v. Petrodel Resources Limited and others, [2013] UKSC 34.

22.10.6 Hon’ble Supreme Court in case of State Of Rajasthan And Ors vs Gotan Lime Stone Khanij Udyog And Anr on 20 January, 2016 in civil appeal no. 434 of 2016 (Arising out of SLP (Civil) no. 23311 of 2015.

*23. The principle of lifting the **corporate veil** as an exception to the distinct **corporate** personality of a company or its members is well recognized not only to unravel tax evasion[7] but also where protection of public interest is of paramount importance and the **corporate** entity is an attempt to evade legal obligations and lifting of **veil** is necessary to prevent a device to avoid welfare legislation[8]. It is neither necessary nor desirable to enumerate the classes of cases where lifting the **veil** is permissible, since that must necessarily depend on the relevant statutory or other provisions, the object sought to be achieved, the impugned conduct, the involvement of the element of the public interest, the effect on parties who may be affected etc.[9]*

24. In [State of U.P. vs. Renusagar Power Co.](#)[10] this Court observed:

*“66. It is high time to reiterate that in the expanding horizon of modern jurisprudence, lifting of **corporate veil** is permissible. Its frontiers are unlimited. It must, however, depend primarily on*

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the realities of the situation. The aim of the legislation is to do justice to all the parties. The horizon of the doctrine of lifting of **corporate veil** is expanding.....

67. In the aforesaid view of the matter we are of the opinion that the **corporate veil** should be lifted and Hindalco and Renusagar be treated as one concern and Renusagar's power plant must be treated as the own source of generation of Hindalco and should be liable to duty on that basis.

“24. Lifting the **corporate veil** :

In Aron Salomon v. Salomon & Company Limited (1897) AC 22, the House of Lords had observed, "the company is at law a different person altogether from the subscriber...; and though it may be that after incorporation the business is precisely the same as it was before and the same persons are managers and the same hands received the profits, the company is not in law the agent of the subscribers or trustee for them. Nor are the subscribers as members liable, in any shape or form, except to the extent and in the manner provided by that Act". Since then, however, the Courts have come to recognise several exceptions to the said rule. **While it is not necessary to refer to all of them, the one relevant to us is "when the corporate personality is being blatantly used as a cloak for fraud or improper conduct". (Gower : Modern Company Law - 4th Edn. (1979) at P. 137). Pennington (Company Law - 5th Edn. 1985 at P. 53)** also states that "where the protection of public interests is of paramount importance or where the company has been formed to evade obligations imposed by the law", the court will disregard the **corporate veil**. A Professor of Law, S. Ottolenghi in his article "From Peeping Behind the **Corporate Veil**, to Ignoring it Completely" says "the concept of 'piercing the **veil**' in the United States is much more developed than in the UK. The motto, which was laid down by Sanborn, J. and cited since then as the law, is that 'when the notion of legal entity is used to defeat public convenience, justify wrong, protect fraud, or defend crime, the law will regard the corporation as an association of persons. The same can be seen in various European jurisdictions'".

22.11 In view of the above, I find that Shri Rajesh Vasoya formed and controlled dummy proprietorship firms—M/s Gopal Exim, M/s Pooja Enterprises and M/s Satnam Enterprises with the sole purpose of facilitating customs duty evasion and deriving undue financial benefits. These firms were mere facades, lacking genuine business activity, created to conceal the true nature of operations and to misuse the legal entity for fraudulent purposes. In view of the well-established legal principle of lifting the corporate veil, as upheld by the Hon'ble Supreme Court, the separate legal identities of these firms cannot be allowed to shield Shri Rajesh Vasoya from liability. The corporate veil must be pierced to expose him as the real controller and beneficiary behind these entities, ensuring that justice is served and the fraudulent scheme is appropriately addressed.

22.12 **In the peculiar facts of the instant case, I am no inclined to accept that Sh Rajesh Vasoya is the real person standing in front of the veil of the proprietorship firms M/s Gopal Exim, M/s Pooja Enterprises and M/s Satnam Enterprises and who is standing behind of this veil while actually hatching the conspiracy and reaping the benefits of its spoils. There are a number of judgements by different Hon'ble Courts regarding need of lifting the veil of a firm which has been used as dummy to cause the fraud. In case of a proprietorship firm also, the same will apply because the principle in both the situation is identical which is in form of 'need of lifting the façade from the face of a firm by reaching to the actual conspirator and holding him responsible. Therefore, I relying on the following judgement to hold Shri Rajesh Vasoya for the deeds of M/s Gopal Exim, M/s Pooja Enterprises and M/s Satnam Enterprises because he was who created the façade of these proprietorship firms to reap the benefits of illegal import of pesticides by way of misdeclaration and under valuation while appropriating the benefits of evasion of basic Customs Duty.**

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22.13 In view of the above Oral, Documentary, Digital and Circumstantial evidences it is undisputedly established that Shri Rajesh Vasoya is the mastermind and sole beneficiary of illegal import of pesticide by way of misdeclaration and under valuation.

22.14 The fraudulent scheme was executed through three dummy proprietorships firm's M/s Gopal Exim, M/s Pooja Enterprises and M/s Satnam Enterprises which were created using the names and credentials of financially weak individuals acting purely as name-lenders. Investigations have firmly established that all decisions, documentation, import-export transactions, and financial flows were controlled directly by Shri Rajesh Vasoya.

22.15 Such fraudulent actions constitute fraud in law, as held by the Hon'ble Supreme Court in CC, Kandla v. Essar Oil Ltd. [2004 (172) ELT 433 (SC)], where it was held that "*fraud unravels everything*". As further reiterated in S.P. Chengalvaraya Naidu v. Jagannath [1994 (1) SCC 1], any judgment or benefit obtained by fraud is null and void ab initio. The present case is a classic example of deliberate misrepresentation and suppression of material facts for personal enrichment.

22.16 The doctrine of lifting the corporate/proprietary veil, firmly supported by multiple judicial pronouncements—including State of U.P. v. Renusagar Power Co. and Balwant Rai Saluja v. Air India Ltd. is fully applicable in the facts of this case. It is evident that Shri Rajesh Vasoya stood behind the façade, while the name-lenders were merely figureheads.

22.17 I find that Shri Rajesh Vasoya had submitted a declaration dated 20.05.2024, wherein he took the full responsibility for the activities of the syndicate involved in the illegal import of restricted insecticides. I find that Shri Rajesh Vasoya expired on 30.06.2024, i.e., approximately forty days after making the said declaration. In view of this factual position, I find that the said declaration cannot be treated as a dying declaration, as it was not made in contemplation of death. Rather, it is more of an intentionally motivated declaration made subsequently with the motive of assuming sole responsibility for the acts of the syndicate, as an afterthought. Accordingly, while the statement holds evidentiary value to the extent of admission of his involvement, it cannot absolve co-noticees from their respective roles in the commission of the offence.

22.18 I find that Shri Rajesh Vasoya died on 30.06.2024 and was the main person responsible for the smuggling and duty evasion in this case and has passed away during the course of proceedings. However, the customs duty and other amounts due from him cannot be waived or ignored due to his demise. The outstanding customs duty can be demanded and recovered from the legal heirs of Shri Rajesh Vasoya to the extent of the property or assets they have inherited from him. This is in line with the principle that liability for payment of customs duty survives beyond the death of the person liable, and the responsibility to settle such dues is transferred to the legal heirs or representatives. Therefore, the department is entitled to proceed against the legal heirs of Shri Rajesh Vasoya to recover the duty and other amounts due in this case. I rely on the judgement in the case of *M/S. Moti Lal Jain & Sons And Ors. vs State Bank Of Bikaner & Jaipur 2010 by Delhi High Court (5872 Del)* wherein it has been ordered that legal heir is liable to recovery of duty/amount due to the extent to assets inherited by the legal heir.

22.19 I find that in view of the above the veil of the dummy firms is hereby lifted and Shri Rajesh Vasoya is held personally and fully responsible for all consequences arising from the fraudulent import transactions committed in the name M/s Gopal Exim, M/s Pooja Enterprises and M/s Satnam Enterprises.

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22.20 In view of the above it evident that Shri Rajesh Vasoya is controller and beneficial owner of illegally imported restricted pesticides in the façade of three proprietorship concerns i.e. M/s Gopal Exim, M/s Pooja Enterprises and M/s Satnam Enterprises.

D. As to whether Shri Praveen Patidar was the actual owner, controller and actual beneficiary of the proprietorship firm M/s Vaishnavi Finechem should be held as mastermind instead of Shri Vinod Kumar Patidar was made dummy owner of the same merely on papers by Shri Pravein Patidar under a conspiracy of running a syndicate of smuggling restricted insecticides by way of misdeclaration and undervaluation.

23. I observe that investigation has brought out plethora of evidences as discussed at para 18.29 above wherein it has been undisputedly establishing Shri Praveen Patidar Beneficial Owner/ Controller of M/s Vaishnavi Finechem.

23.1 I observe that shri Rajesh Shamji alias Raju Vasoya was running a syndicate indulging in the smuggling of various insecticides from China into India through Nhava Sheva Port (INNNSA1). The other persons in the syndicate are Rajesh Vasoya's cousin brother Suresh Vasoya, **who handled all the financial aspects and Parveen Patidar, who used to buy insecticides, make formulations and few times handled financial aspects for Rajesh Vasoya.**

23.2. I observe that Shri Rajesh Vasoya formed various firms viz. M/s Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises in the name of other persons. Shri Rajesh Vasoya obtained the documents in the guise of opening bank account for loan purpose from a person Shri Ravibhai Maganbhai Tanti and used these documents for establishing the firm M/s Pooja Enterprises. He used the documents submitted by Shri Sandip Nanabhau Rajput who worked as office boy in his office and used these documents for establishing the firm M/s Satnam Enterprises.

23.3 I further observe that the firm M/s Gopal Exim and M/s Vaishnavi Finechem were established by Shri Praveen Patidar in the name of Shri Gopal Mali and Shri Vinod Patidar respectively. The firm M/s Gopal Exim was provided to Shri Rajesh Vasoya by Shri Praveen Patidar and the firm M/s Vaishnavi Finechem was used by Shri Praveen Patidar himself.

23.4 I observe that for the purpose of clearance of the goods through Nhava Sheva, Shri Rajesh Vasoya engaged one person, namely Shri Narayan Bahusaheb Gadekar, having a firm Samarth Logistics, who further used services of two Customs Brokers (CB's) viz. M/s Swift Clifford Agencies Pvt. Ltd. and M/s Bon Freight in Mumbai. These two CHAs filed Bills of Entry on behalf of these importers i.e. M/s Gopal Exim, M/s Satnam Enterprises, M/s Pooja Enterprises and M/s Vaishnavi Finechem.

23.5 I further observe that the communication and documents related to import were received by Shri Narayan Bahusaheb Gadekar from the key persons associated with these firms i.e. primarily from Shri Rajesh Vasoya, Shri Suresh Vasoya and Shri Parveen Patidar. Shri Rajesh Vasoya used to be in regular touch with Shri Narayan Bahusaheb Gadekar for updates on clearance of the imported cargo.

23.6 I further observe that after clearance, further directions and documents such as e-waybills etc., for the purpose of transportation of goods were provided to Shri Narayan Bahusaheb Gadekar by Shri Rajesh Vasoya or Shri Suresh Vasoya or sometimes by Shri Parvin Patidar. The goods imported by M/s Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises were delivered at Ekta Industrial Estate, Tempa Gali, Surat, Gujarat.

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23.7 I further observe that **shri Rajesh Vasoya** had imported primarily **Chlorantraniliprole** and **Emamectin Benzoate** along with other insecticides such as **Abamectin**, **Nano Abamectin**, **Nano Chlorantraniliprole**, **Nano Emamectin Benzoate**, **Paclobutrazol**, **Dimethomorph**, **Dinotifuran**, **Gibberellic Acid**, etc. **Shri Rajesh Vasoya** had imported these goods by using the three firms namely **M/s Gopal Exim**, **M/s Pooja Enterprises** and **M/s Satnam Enterprises**, declaring it as **Vinyl Acetate Ethylene Copolymer** but actually the goods were primarily two compounds, namely, **Chlorantraniliprole** and **Emamectin Benzoate**.

23.8 I observe that during conversations with the overseas suppliers, **Shri Rajesh Vasoya** used abbreviations/common names for these insecticides such as **KK/corogen** for **Chlorantraniliprole**, **Ema** for **Emamectin Benzoate**, **Aba** for **Abamectin**, **Nano KK** for **Nano Chlorantraniliprole**, **Nano Ema** for **Nano Emamectin Benzoate**, **Nano Aba** for **Nano Abamectin**, **GA2** for **Gibberellic Acid**, **Diflec** for **Dinotefuran**, etc.

23.9 I further observe that the imports by various firms such as **M/s Gopal Exim**, **M/s Satnam Enterprises**, **M/s Pooja Enterprises** & **M/s Vashnavi Finechem** are without any registration from **CIB&RC**. Further, the imports are neither from the approved Source of Import as provided nor of the approved composition.

ORAL EVIDENCE ORCHASTERING SHRI PRAVEEN PATIDAR AS MASTERMIND, CONTROLLER AND BENEFICIAL OWNER OF THE ILLEGALLY IMPORTED RESTRICTED PESTICIDES BY M/S VAISHANAVI FINECHEM.

24. I observe that statement of **Shri Rajesh Vasoya alias Rajesh Vasoya, Director of Vasoya Industries**, was recorded on 28.12.2022 under Section 108 of the Customs Act, 1962, wherein he stated, *inter-alia*, as under:

- i. *One consignment of Chlorantraniliprole (Coragen) of 7000 kg imported by him in the name of M/s Gopal Exim, Ratlam is lying for clearance at Nhava Sheva Port. Apart from this consignment, 3 more consignments, 7000 kg of Coragen, 6000 kg of Coragen, 5000 kg of Emamectin Benzoate were due for arrival at Nhava Sheva Port, Mumbai from China. In all the three cases, Bills of Lading have been filed and copy of the same has been received on his email id- Rajeshsvasoya@yahoo.co.in from overseas supplier Ms. Tracy. In the above mentioned 4 consignments, including 1 live consignment pending at Nhava Sheva Port for clearance, goods have been declared as Vinyl Acetate Copolymer instead of actual goods i.e. Chlorantraniliprole (Coragen) or Emamectin Benzoate. On being asked, he stated that he had purchased Chlorantraniliprole (Coragen) at the rate of around \$ 70 / kg from illegal market in China. The cost of live consignment of 7000 kgs of Coragen or Chlorantraniliprole which are pending for clearing at Nhava Sheva Port is approx. Rs. 3.92 Cr. (7000 x 70 x 80). The approx. market value of the said consignment in Indian Market is approx. Rs. 4,76,00,000/-.*
- j. *On being further asked to explain the payment terms with overseas supplier, he stated that he is required to make an advance payment of 20 % after placing order with the overseas supplier. For payment of remaining 80%, he gets credit time of 90 days. In case of above mentioned 4 consignments, he has already made payment of approx. Rs. 2.6 Cr. out of total due payment of approx. Rs. 13 Cr. All the payments were made by him in cash through hawala channels. The contact details*

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were sent to him by Ms. Tracy and he used to make the due payment to a particular person in cash in Surat.

- k. On being asked about the payment terms with his local customers to whom he sells Chlorantraniliprole (Coragen) or Emamectin Benzoate, he said that he generally gets payment after delivery of the goods to the concerned buyer. All the payments were received by him through Angadia in cash. Payments were received either by him or on his instructions by Suresh Vasoya. Sometimes, on his instructions payments were also made through Angadia to the local person of the overseas supplier against payment due to them.
- l. On being asked about the recovery of Rs. 70 lakhs in cash denominations which was recovered from the search of the residential premises of Shri Suresh Vasoya, he said that the said cash amount belonged to him and was collected by Shri Suresh Vasoya from one angadia on 26.12.2022 as per his instructions. The said cash was received against the sale of insecticides viz. Chlorantraniliprole (Coragen) or Emamectin Benzoate which were imported by him.
- m. On being asked about delivery pattern of imported Chlorantraniliprole (Coragen) or Emamectin Benzoate to local customers, he said that after Customs clearance of the subject consignment, it is loaded on Truck/Tempo and brought to Surat. Thereafter, he dispatches the orders to his customers by using local transport which are generally booked by him. Sometimes, customers also send their trucks/tempo for pick-up of their order.
- n. On being asked to explain his relationship with Praveen Patidar, he said that he had met him during his visit to China in the year 2013 and, thereafter, they became friends. Praveen Patidar was a resident of Ratlam. In around 2015, he suggested Praveen Patidar that they should import Pesticides from China.
- o. On being asked, he said that IEC of Gopal Exim was arranged for him through Praveen Patidar. Further, on being asked about his business dealings with Praveen Patidar, he said that Praveen Patidar purchases Chlorantraniliprole (Coragen) or Emamectin Benzoate as per his requirements. As per his knowledge, recently, Praveen Patidar has imported one consignment of insecticide directly by himself.
- p. On being further asked, he said that he has imported insecticides illegally without having licence to import and, thus, has also evaded due duty in Crores by undervaluing and mis-declaring it. On being asked, he further stated that he has been importing Chlorantraniliprole and Emamectin Benzoate by mis-declaring them as Vinyl Acetate Copolymer. Shri Rajesh Vasoya tendered following mobile phones voluntarily for further investigation

Sr. No.	Make	Model	IMEI No.	Contact No.
01	Apple	iphone 13 Pro	352725355286598 352725355389848	9898083583
02	Apple	iphone 11	352924111302597 352924111253618	9427139644

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24.1 In view of the above statement I find that Shri Praveen Patidar played a crucial role in facilitating the illegal importation and distribution of pesticides by assisting Shri Rajesh Vasoya in setting up his business i.e. M/s Gopal Exim and arranging the necessary Import Export Code for the illegal imports. Shri Praveen Patidar not only acted as a key enabler in the import process but was also directly involved in the purchase of pesticides like Chlorantraniliprole (Coragen) and Emamectin Benzoate from Shri Rajesh Vasoya. I also find that Shri Praveen Patidar has also independently imported similar consignments of insecticides, indicating his active participation in the illicit trade. It is undisputedly established that Shri Praveen Patidar is the integral part of syndicate of Shri Rajesh Vasoya for illegal import of restricted pesticides.

24.2 I observe that statement of **Shri Suresh Vasoya** was recorded on 28.12.2022 under Section 108 of the Customs Act, 1962, Shri Suresh Vasoya, in his statement dated 28.12.2022, stated, inter-alia, as under:

- k. *He stated that he is associated with Vasoya Industries, who is the beneficiary owner of the insecticides imported under the guise of Polymers. He had been working with Vasoya Industries since 2019-20 and looked after all the Accounts/Financial work of Vasoya Industries. He took care of all the cash transactions of Vasoya Industries. Monthly quantum of cash transactions being handled by him in Vasoya Industries was around Rs. 01 (One) Crore. Further, he worked on generation of e-way bills, invoicing, banking transactions, Income Tax Returns, Cheque clearances, payment transfers etc.*
- l. *On being asked, he stated that Rajesh Vasoya is his cousin. Further, he stated that he knew that his brother, Rajesh Vasoya, is involved in import-export business in the name of his firm Vasoya Industries as well as from other IECs e.g. Gopal Exim, Pooja Enterprises and Satnam Enterprises. Further, he stated that his brother Rajesh Vasoya is importing insecticides and purchasing the same from local manufacturer. On being asked, he stated that he doesn't know how his brother Rajesh Vasoya is importing insecticides as he is looking after only the financial transactions of all the imports and local purchase/sale. He never asked his brother about the purpose of the payment being made to the parties.*
- m. *On being asked about a whatsapp chat conversation between him (mobile no. 9662045483) and his brother Rajesh Vasoya (mobile no. 9898083583) on 10.02.2020, which is reproduced as under:*
Suresh Vasoya :- Emamectin benzoate 5 sg, 100 gm = 200 kg, 500 gm = 300 kg”
Rajesh Vasoya :- Total 650 Kg banse; And want to all in packing so decide and inform.
Suresh Vasoya:- Emamectin benzoate 5 sg; 100 gm = 250 kg, 500gm = 400kg
Rajesh Vasoya :- Okay”,
he stated that, Rajeshbhai Vasoya required 650 kg of Emamectin benzoate at that time so he suggested how to pack them in packing of 100 gm and 500 gm for the final quantity of 650 kg. He further said that he does not have any idea about the import of Emamectin benzoate in the guise of Vinyl Acetate Copolymer. He was handling only the finance part of Vasoya Industries and never handled the import-export work.
- n. *On being further asked, he stated that he knows Praveen Patidar as he is a friend of Rajesh Bhai Vasoya. He further stated that Praveen Patidar contacted him for all the money transfer on behalf of import/export of Vasoya Industries. Praveen Patidar used to call him for transfer of money on behalf of import/export handled by Shri Rajesh Vasoya. He doesn't know any further detail about Praveen Patidar.*
- o. *He further stated that he knows Narayan Gadekar as he does Customs Clearance for Rajesh Bhai Vasoya/Vasoya Industries. He also usually transfers Customs Duty*

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payment to Narayan Gadekar and any miscellaneous customs clearing expenses. His communication with Narayan Gadekar is limited to payment/transfer of Customs duty and other Customs Clearance charges and sharing of information of e-way bills. He stated that he doesn't have any other communication/business with Narayan Gadekar. On being asked, he stated that he has transferred Customs Duty charges to Shri Narayan Gadekar, Customs Broker for the import done by M/s Gopal Exim, M/s Pooja Enterprises, M/s Satnam Enterprises, as the actual beneficiary of the import consignment is his brother i.e. Rajesh Vasoya. Usually, he first confirms from his brother Shri Rajesh Vasoya before transferring any money to Shri Narayan Gadekar as Rajesh Vasoya validates the amount to be transferred to Shri Narayan Gadekar.

- p. **On being asked regarding M/s Gopal Exim, he stated that this firm was opened by Rajesh Bhai and Praveen Patidar for import-export of goods. The IEC is taken in the name of Shri Gopal Mali of MP. He knows Gopal Mali through Praveen Patidar only as the financial transaction to Gopal Exim is handled by Praveen Patidar. Praveen Patidar had sent him IEC copy of M/s Gopal Exim for accounting purpose in Vasoya Industries. He doesn't know any further details regarding M/s Gopal Exim. He also doesn't know the items which are being imported on behalf of M/s Gopal Exim.**
- q. He further stated that the chemicals stored in their factory premises are usually IDB (Immino Di- Benzile), IDBC (Immino Di-Benzile Carbonile), Acitrate Vinyl, ONT (Ortho-Nitro-tolune). Further, he used to generate E-way Bills, for dispatch of imported Vinyl Acetate Copolymer goods from Mumbai to Ratlam. He doesn't know anything about the Chlorantraniliprole and other chemicals being stored in the factory premises. He doesn't have any idea about mis-declaration of insecticides in the guise of Polymer.
- r. On being asked about money transactions receipts sent to Tracy at China, he submitted that it was transferred on behalf of his brother, as he had told him to share the same with Tracy, the foreign supplier of goods. He doesn't have idea which chemical was used to be exported by Tracy to his brother Rajesh Vasoya.
- s. On being asked about the recovery of Rs. 70 Lakhs from his residential premises during search operation dated 27.12.2022, he submitted that the said amount was sale proceeds of the goods smuggled into India by mis-declaring the same as polymer in place of insecticides.
- t. On being asked about all the transactions related to import of the insecticides in guise of Vinyl Acetate Copolymer and sales of the same in India, he stated that the money used to be received through Aangadia (Cash). Rajeshbhai Vasoya used to send him to receive the money from Aangadia (in cash) and he used to do the same on the instructions of Rajeshbhai Vasoya. Further, he stated that, usually he received this money through cash from Aangadia firms namely PM, HM, NK having address at Royal Arcade, Sarthana, Jagatnaka, Ishwar Bechar. To receive the money in cash, Rajeshbhai used to tell him to personally go to any of the above mentioned firms and after reaching there he used to verify his identity to the firm's person, by mentioning the name of Rajeshbhai and making a call to Rajeshbhai. After verification of his identity through phone call between Rajeshbhai and firm's person, the person from the firm used to hand over the cash money which are sale proceeds of the imported smuggled goods sold in local market in India.

24.2.1 In view of the above statement I find that **Shri Praveen Patidar was actively involved in the illegal import operations carried out by Shri Rajesh Vasoya**, specifically by acting as a financial coordinator and facilitator for transactions relating to the import and export business of

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Vasoya Industries. It has been unequivocally established that **Shri Praveen Patidar contacted Shri Suresh Vasoya directly for arranging money transfers linked to import/export operations**, and that he **handled financial transactions on behalf of M/s Gopal Exim**, a firm opened by Shri Rajesh Vasoya and Shri Praveen Patidar using the IEC of Shri Gopal Mali. Further **Shri Praveen Patidar provided the IEC documents of Gopal Exim to Shri Suresh Vasoya for accounting purposes**, clearly indicating his operational role in the entity used for mis-declared imports. These facts establish that Shri Praveen Patidar was not a mere associate but an **active and knowing participant** in the fraudulent scheme involving the **import of insecticides mis-declared as polymers**.

24.3 I observe that statement of **Shri Praveen Patidar** was recorded on 27.12.2022, 28.12.2022 and 01.01.2023 under Section 108 of the Customs Act, 1962

24.3.1 Shri Praveen Patidar, in his statement dated 27.12.2022, stated, inter-alia, as under:

- a. *On being asked about the firm Vaishnavi Finechem, he stated that Vaishnavi Finechem is a Proprietorship firm owned by his cousin Shri Vinod Kumar Patidar and all its business activities are handled by him and Vinod together. He further stated that a consignment of Nano KK (Pesticide not included in the list of Central Insecticide Board) was actually imported by Vaishnavi Finechem in the guise of Vinyl Acetate Copolymer under BE 2931818 dated 18.10.2022. The market price of Nano KK was around \$54/kg but the actual declaration of Vinyl Acetate Copolymer was \$2/kg. He further stated that all the accounts related works of Vaishnavi Finechem, Vedanta Argotech, Vyom Fertilizers and Agrochem Pvt. Ltd. are handled by the same people, who are on the payroll of Vyom Fertilizers and Agrochem Pvt. Ltd.*
- b. *On being asked about one Rajesh Kumar Vasoya, he stated that he met Shri Rajesh Kumar Vasoya in Shanghai, China in 2013 during an exhibition of fertilisers and pesticides. He further stated that, in around 2015, Shri Rajesh Kumar Vasoya suggested that they should import Pesticides from China. Thereafter, Shri Rajesh Kumar Vasoya used to import different types of pesticides from China by mis-declaring the same as Vinyl Acetate Copolymer. The imports had taken place in the name of Gopal Exim, Pooja Enterprise and Satnam Enterprise. Thereafter, he used to sell these goods from his companies to different vendors and dealers. Further, he added that IEC of Gopal Exim was arranged and provided by him to Rajesh Vasoya.*
- c. *On being asked about the import of Vinyl Acetate Copolymer, using 3 IEC's namely Gopal EXIM (IEC - DORPM2339C), Pooja Enterprises (IEC - APEPT9896C) and Satnam Enterprises (IEC - AUFPR0727G), he stated that two compounds, namely, Chlorantraniliprole (Coragen) and Emamectin Benzoate, were imported in guise of Vinyl Acetate -Copolymer in the name of above said three firms. He further stated that the compound Chlorantraniliprole (Coragen) and Emamectin Benzoate require registration with Central Insecticide Board for importation and are expensive with market value of \$75/kg.*
- d. *He further added that in all the past consignments, the goods declared as Vinyl Acetate Copolymer (declared value of \$2/kg) were actually Chlorantraniliprole (Coragen) and Emamectin Benzoate. He further stated that, as there was no licence issued in the name of the aforesaid firms for the import of the said goods, the said goods were imported in the name of the said three firms by mis-declaring them as Vinyl Acetate Copolymer to avoid import restriction. The aforesaid items were being imported since 2016.*
- e. *On being asked about the overseas suppliers of the aforesaid mis declared products, he stated that the import of the goods in the name of Vaishnavi*

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Finechem was done through a person named Tracey in China. He further stated, that her details are available in his phone and he is voluntarily giving print out of the screen shots of some chats (Annexure A to this statement) with Tracey where she had discussed about supply of Nano KK from China. He put his dated signature on them as token of having perused the same. Further, he stated that he did not remember the suppliers' name at the moment and would submit the same after getting it from his staff. Further, he added that Tracey is the contact person who supplies the aforesaid mis-declared goods to Rajesh Kumar Vasoya also.

- f. On being asked about the sale of insecticides (Chlorantraniliprole and Emamectin Benzoate) which were procured by mis-declaration in the guise of Vinyl Acetate Copolymer domestically, he stated that he, alongwith Rajesh Kumar Vasoya, handle multiple companies and they route the goods through various firms before finally selling them. He stated that Suresh Vasoya, who is cousin of Rajesh Kumar Vasoya, handles the sale of said insecticides.***
- g. On being asked about who files the Bill of Entry wherein insecticides (Nano KK, Chlorantranilipole and Emamectin Benzoate) are imported by mis-declaration in the guise of Vinyl Acetate Copolymer, he stated the he used to send invoices, Bills of Lading, Packing Lists etc. to a person, namely, Shri Narayan Gadekar on his email ID (aadhar card 579971446233, email id samarthimport14@yahoo.com) from his mail id vyomfert@gmail.com who, in turn, files the BE's.***
- h. On being asked as to how differential payment of imported goods is made to overseas supplier, he stated that they use non-banking channels to send payments for actual value of insecticides imported. He further stated that one more consignment of Nano KK declared as Vinyl Acetate Ethylene Copolymer has been booked from China vide BL No. GLW2022110218 dated 22.12.2022 and container no. TGPU53 I 7213 (Annexure-B to this statement). The status of its dispatch is not known. He voluntarily submitted a print out copy of the same.***
- i. On being asked, he stated that in their manufacturing unit situated at 668, Industrial Area, Ratlam-457001, around 800 Kg of imported Pesticide namely Nano KK is still lying there, which was imported by mis-declaring it as Vinyl Acetate Ethylene Co-Polymer by Vaishnavi Finechem from China.***

24.3.2 In view of the above Statement I find that Shri Praveen Patidar has admitted to owning and operating the firm M/s Vaishnavi Finechem along with his cousin Vinod Patidar, through which consignments of Nano KK were imported at grossly undervalued prices. Shri Vinod Patidar further confirmed his direct role in providing the IEC of M/s Gopal Exim to Shri Rajesh Vasoya, and acknowledged that multiple consignments of restricted pesticides were imported under the guise of polymers using the IECs of M/s Gopal Exim, M/s Pooja Enterprises, and M/s Satnam Enterprises — all facilitated by him. Shri Praveen Patidar was also responsible for coordinating with the overseas supplier "Tracey" in China, from whom the mis-declared goods were sourced, and handled the preparation and dispatch of commercial documents such as invoices and Bills of Lading to Customs Broker Shri Narayan Gadekar, who filed the Bills of Entry. He voluntarily admitted to using non-banking (hawala) channels for making differential payments to the overseas suppliers.

23.3.3 Shri Praveen Patidar, in his statement dated 28.12.2022, stated, inter-alia, as under:

- a. Vyom Fertilizers and Agrochem Pvt. Ltd. and Vedant Agrotech are registered at 149, Shahar Sarai, Ratlam-457001. Regarding office related work, apart from these two companies one other company, namely, Vaishnavi Finechem is also being operated from this office. However, Vaishnavi Finechem is registered at 66B, Industrial Area, Ratlma-457001.***

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- b. *On being shown the invoices in respect of two suppliers viz. Satnam Enterprises, Pooja Enterprises, which was taken over under Panchanama dated 27/28.12.2022 from his office premises, he stated that he had purchased Chlorantraniliprole (Coragen) and Emamectin Benzoate against the said invoices raised by these two suppliers. However, description of the goods was mentioned as Vinyl Acetate Ethylene Copolymer in these invoices. He further stated that these two firms are being operated by Shri Rajesh Kumar Vasoya for importing Chlorantraniliprole (Coragen) and Emamectin Benzoate by mis-declaring the same as Vinyl Acetate Ethylene Copolymer. IEC of Gopal Exim is also being used for this purpose.*
- c. *He stated that the mobile number- 9825219747 mentioned under heading consignee and notify party in the BL No. GL W2022070260 dated 06.08.2022 raised in the name of Gopal Exim pertains to Shri Rajesh Vasoya. This mobile number is saved in his phone by the name of Rajesh Bhai Surat and Rajesh Vasoya Surat. As per his knowledge email id- sanskardia@gmail.com mentioned on this BL also pertains to Shri Rajesh Kumar Vasoya. He further stated that all the three firms' viz. Satnam Enterprises, Pooja Enterprises and Gopal Exim are being used by Shri Rajesh Vasoya for importing insecticides by mis-declaring the same as Vinyl Acetate Ethylene Copolymer.*
- d. *The import documents like Bill of Entry, Bill of Lading, Commercial Invoice and account statement of Gopal Exim regarding import of Vinyl Acetate Ethylene Copolymer, which were found in his office, have been forwarded by Shri Rajesh Kumar Vasoya to him for making payment to the foreign suppliers against import consignment of Gopal Exim. The IEC of Gopal Exim was arranged by him in the name of Shri Gopal Mali, employee of his firm Vedant Agrotech. He opened a current account number 922020022135530 in around July, 2022 in the name of Gopal Exim using the documents of Shri Gopal Mali for making payment to foreign suppliers using this account and he registered his mobile number 9425937818 with that account. Therefore, Shri Rajesh Kumar Vasoya forwarded the documents like Bill of Entry, Bill of Lading, Commercial Invoice to him for onward submission to bank.*
- e. *On being asked, he stated that Shri Gopal Mali knows that a company has been registered in his name. He informed Shri Gopal Mali that he wanted to take a dealership registration in his name so Shri Gopal Mali provided his documents and put signatures on various documents.*
- f. *On being asked about Shri Suresh Vasoya, he stated that he knows a person named Shri Suresh Vasoya, who works in the office of Shri Rajesh Kumar Vasoya. Shri Suresh Vasoya is cousin of Shri Rajesh Kumar Vasoya. He met Shri Suresh Vasoya during his visit to Surat in the office of Shri Rajesh Kumar Vasoya. Some times Shri Suresh Vasoya gave instructions regarding making payments to a CHA firm Samarth Logistics through Gopal Exim account.*
- g. *On being asked about M/s Samarth Logistics, he stated that he knows one person, namely, Shri Narayan Gadekar in Samarth Logistics, however, he did not know the designation of Shri Narayan Gadekar in Samarth Logistics. With the help of Shri Narayan Gadekar, he also imported an import consignment of insecticide by declaring the same as Vinyl Acetate Ethylene Copolymer in the name of Vaishnavi Finechem.*
- h. *On being shown the Panchanama dated 27.12.2022 drawn at 66B, Industrial Area, Ratlam-457001, he put his dated signature on the same in token of having seen the same. On perusal of Panchanama dated 27.12.2022, he stated that those 36 bags were containing insecticide, namely, Nano KK, which were found at the*

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premises. The said insecticide was imported in the name of Vaishnavi Finechem by declaring the same as Vinyl Acetate Ethylene Copolymer.

- i. *On being asked whether there is a huge difference in the import value of Vinyl Acetate Ethylene Copolymer and others insecticides, which was imported by declaring Vinyl Acetate Ethylene Copolymer, he admitted that there is a huge difference between the two products. They used to declare the import value of the goods at a value of around USD 2, however, actual value of the goods was around USD 50 to 60. Regarding the payments of this differential amount, he said that they used to send the money through non-banking channels to Shri Rajesh Kumar Vasoya. Thereafter, Shri Rajesh Kumar Vasoya used to forward the same to foreign suppliers. Sometimes, when Shri Rajesh Kumar sold the goods directly to some dealer in Ratlam, then he used to collect the said amount on Rajesh Vasoya's behalf in Ratlam from these dealers and forward the same to Shri Rajesh Kumar Vasoya through non-banking channel.*
- j. *On being asked about the current consignment covered under BL No. GLW2022110218 dated 22.12.2022 from China, and payment against the same to be made to Tracy, he stated that he has done an advance payment to Tracy through non-banking channel i.e. Hawala Channel for the said consignment. For the previous consignment also 70-80% amount was sent through Hawala channel. Thereafter, he voluntarily submitted his Apple I-Phone 13 mobile, bearing IMEI No.1 354922769014959 and IMEI No. 2 354922769032175, having number 9425937818 for the purpose of investigation.*

24.3.4 In view of the above, I find that Shri Praveen Patidar played a central role in the illegal import of unregistered insecticides **Chlorantraniliprole, Emamectin Benzoate, and Nano KK** by mis-declaring them as **Vinyl Acetate Ethylene Copolymer**. He admitted to arranging the **IEC of M/s Gopal Exim** using a proxy, operating firms like **Vaishnavi Finechem**, and facilitating imports through documents and payments routed via **non-banking channels**. He coordinated with foreign supplier **Tracey** and used **CHA Narayan Gadekar** for filing Bills of Entry. He confirmed that multiple companies, including M/s Vyom Fertilizers, M/s Vedant Agrotech, and M/s Vaishnavi Finechem, were used to operate this racket from common premises, while import-related documentation and payments were routed through fraudulent IECs such as M/s Gopal Exim, created using the identity of his employee Shri Gopal Mali. The said IEC and bank accounts were controlled by him and used to forward misdeclared documents to banks and facilitate hawala payments to Chinese suppliers like Tracey. He also admitted that the firms M/s Satnam Enterprises and M/s Pooja Enterprises, controlled by Shri Rajesh Vasoya, were involved in raising fake invoices for the sale of smuggled insecticides. Payments to clearing agents and foreign suppliers were handled using non-banking channels, and physical stock of smuggled Nano KK was found at their Ratlam premises. He further stated that the significant difference between the declared value (USD 2/kg) and the actual market value (USD 50–60/kg) was settled illegally, either directly or on behalf of Shri Rajesh Vasoya, using informal networks.

24.4 Shri Praveen Patidar, in his statement dated 01.01.2023, stated, inter-alia, as under:

- a. *On being asked, he stated that in the year 2016, Rajesh Vasoya obtained two IECs in the name of Radhey Impex & Radhey Corporation and started importing Paclobutrazol by mis-declaring the said insecticide with some other name from the said IECs. Thereafter, Rajesh Vasoya started importing formulation of KK & Delta, declaring the said formulation as 'Tridecanol Ethoxylate' or 'Chinox' with declared value at USD 4.5/Ltr in the name of his IEC firms Radhe Corporation & Radhe Impex. But, in actual the said formulation of KK & Delta was quite expensive. He also purchased the said formulation from Rajesh Vasoya as per his*

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requirement. After sometimes, Rajesh Vasoya started importing Technical grade(which is used for making formulations) of Emamectin, Coragen, Paclobutrazol etc. by mis-declaring the same as Vinyl Acetate Copolymer. He further stated that Shri Rajesh Vasoya generally sold these items in local market as Technical grade only. Sometimes, on the request of the buyer, he got it converted into formulation by sending it to Sydney Formulation, Ankaleshwar.

- b. **On being shown certain prints out of whatsapp chat between him (mobile no.-9425937818) and Rajesh Vasoya (mobile no.-9898083583) which have been recovered from his mobile, he agreed that the chats have happened between him and Rajesh Vasoya. In their chats Rajesh was discussing the price that was to be paid for formulation they were smuggling from China. He confirmed that, in the said chats, they were discussing about such formulations which they used to smuggle from China. Rajesh Vasoya used to send him the screenshots to discuss the formulations which they wanted to get from China as per demand in the local market. The Bill of Entry for clearance of goods were filed by Rajesh Vasoya only. Rajesh Vasoya used to tell him to deposit certain amounts as clearance charges into the bank accounts of Radhey Impex and Radhey Corporation for said consignments. After this, Rajesh used to raise bills from Radhey Impex or Radhey Corporation to Vyom Fertilizers to send the consignments to him for further sale. There are numerous such communications between Rajesh Vasoya and him in his chat history and all of them are regarding the purchase of different formulations. On being asked about excerpt of one such communication dated 16.03.2017 (Annexure-A of this statement), he stated that purchase price of KK 18% + deltamethrin 2% sc was being discussed there before placing order. Similarly, in Annexure B in this statement, in a chat dated 12.04.2017, Rajesh Vasoya was asking him to deposit payment for Quazalofop in bank account of Radhey Impex and telling him about the date when consignment of Quazalofop would come. In Annexure C to this statement, Rajesh Vasoya had informed him that shipment of quazalofop was coming and also told him to send payment in Radhey Corporation bank account.**
- c. **On being asked, he said that this mode of operation happened for every shipment they had imported from China. The goods were mis-declared so that appearance of goods should resemble the items being smuggled.**
- d. **As per annexure D to this statement, Rajesh Vasoya had informed him that Rajesh Vasoya had received payment for KK in Radhey Corporation account**
- e. **As per Annexure E to this statement, in chat dated 13.03.2019, Rajesh Vasoya was telling him to get payment settled for past 3-4 consignments that they had received from China.**
- f. **As per Annexure F to this statement, he was asking Rajesh Vasoya to make arrangement of 400 litres of Cora +Delta formulations. He further said that it was much more profitable for him (Rajesh Vasoya) to smuggle Coragen/kk/chlorantrilipole and get formulations prepared. And, for making such formulations, Rajesh Vasoya was in contact with several factories where he used to outsource such work, the exact details of such factories were not available with him.**
- g. **As per Annexure G to this statement, in chat dated 05.08.2020, Rajesh Vasoya has informed him, when Cora tech would become available and what would be the price that Rajesh Vasoya would be charging to him. He further said that Cora tech stands for Coragen technical but Cora is commonly used term for Coragen for convenience. Rajesh Vasoya has also informed him that Cora tech will come on port on Saturday.**

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- h. As per Annexure H to this statement, in chat dated 30.09.2020, Rajesh Vasoya has confirmed to send payment in account of Pooja Enterprise. To this, he further added that initially Rajesh Vasoya used to smuggle different insecticides formulations using his own IECs Radhey Impex and Radhey corporations, but later he created IECs of Pooja Enterprises and Satnam Enterprises to get insecticides smuggled by mis declaring them.*
- i. As per Annexure I to this statement, Rajesh Vasoya has shared with him the account details of the Hongkong and Shanghai Banking Corporation Limited where the remaining payment was to be sent for smuggled insecticides. He further said that only the amount mentioned on bill of entry was sent to their Chinese suppliers through banking channels while the remaining payment was sent through hawala. This hawala transaction was handled by Rajesh Vasoya only for which he used to send cash to Rajesh Vasoya and after that Rajesh Vasoya used to arrange for sending the money to their Chinese supplier.*
- j. As per Annexure J to this statement, he was requesting Rajesh Vasoya to check with Claire, who was one of their suppliers in China about the payment that had been sent through hawala.*
- k. As per Annexure K to this statement, Rajesh Vasoya was asking him the GST details of Vyom fertilizers to raise an invoice so that Rajesh Vasoya could send him the insecticides by raising invoice of vinyl acetate ethylene copolymer.*
- l. As per Annexure L to this statement, Rajesh had shared a document in which date, quantity, material, etc were mentioned along with rate, amount and payment. He further informed that this was the total quantity of insecticides he had purchased from Rajesh Vasoya for the period 01.04.2022 to 30.11.2022, the amount he was supposed to send to Rajesh Vasoya for the insecticides and pending payment. He further added that Rajesh Vasoya was insisting to clear past pending payments. He further stated that, in his subsequent chat, where it is mentioned '700RTM + 300IND=1000', is actually a reference of Rs 1,000,000/- sent by him to Rajesh Vasoya. This kind of references were being used by them to refer to amounts being sent through Angandiya. He further added that most of the transactions for the sale of the smuggled fertilizers were in cash.*
- m. As per Annexure M to this statement, there is reference of sending \$25,200 to Tracy in China (bank account number 70072025000012444), with Payee name Shanghai Mingdou Chemical company. He further added that they had to send payment to their supplier in China. He added that this part of transaction was handled by Rajesh Vasoya. He was only aware that Rajesh used to send cash to one of hawala operator, whose details he was not aware of, and then that hawala operator would send money electronically to bank account of Tracy and send Rajesh Vasoya a payment receipt which would be shared with him. He signed one such payment receipt named Telegraphic Transfer/MEPS with bank reference number FT22120193123365 which Rajesh Vasoya had shared with him and is the proof of \$24,996 sent to Tracy by Rajesh Vasoya (for which he had given cash to Rajesh Vasoya) in token of having seen and acknowledging the same.*
- n. As per Annexure N to this statement, in chat dated 19.11.2022, Rajesh Vasoya had forwarded a message to him wherein INR 1,000,000/- had been sent to account of Gopal Exim. He further informed that the amount he used to receive from Rajesh Vasoya in the account of Gopal Exim was used for sending payments of declared value on B/E (\$2/kg) for quantity being purchased. Also, sometimes, he had used same account to send payments to Narayan Gadekar or their CHA for clearance charges.*

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- o. *As per Annexure O to this statement, in chat dated 16.06.2017, he said that Rajesh Vasoya was asking him to make payment for insecticides bought from China. In this chat, Rajesh Vasoya was asking him, if he had put payment of kk + delta in bank account of Corporation (Radhey Corporation). He further said that Rajesh Vasoya used to decide in which IEC, Rajesh Vasoya would be importing, that Rajesh Vasoya had two IECs, one of Radhey Impex and other of Radhey Corporation. In this particular transaction, Rajesh Vasoya had asked him to put the amount declared in B/E in account of Radhey Corporation and send remaining amount through Angadiya.*

24.4.1 In view of the above statement I find that Shri Praveen Patidar played a crucial facilitative role in the organized smuggling and domestic distribution of mis-declared insecticides. He was closely associated with Shri Rajesh Vasoya, and actively assisted in coordinating financial operations, arranging IECs, and managing firms used for import/export such as M/s Gopal Exim, whose IEC was arranged by him in the name of Gopal Mali—an employee of his own firm. Furthermore, WhatsApp communication between Shri Praveen Patidar and Shri Rajesh Vasoya confirmed Shri Praveen's active participation in procurement planning, payment settlements, and domestic distribution of these illegal consignments.

24.5 I observe that statement of **Shri Vinod Patidar, Proprietor of M/s Vaishnavi Finechem (IEC No. BEVPP7148Q)**, was recorded on 11.10.2023 under Section 108 of the Customs Act, 1962 wherein he stated, inter-alia, as under:

- h. *On being shown the print out of IEC details of firm M/s Vaishnavi Finechem, he stated that, the PAN No. BEVPP7148Q in the IEC details is his PAN Number i.e. BEVPP7148Q. The name of the proprietor mentioned i.e. Vinod Patidar is him only. He put his dated signature on it in token of having seen it.*
- i. *On being asked about how this firm came into existence and for what purpose, he stated that around 4-5 years back, the firm M/s. Vaishnavi Finechem was started in his name. All KYC documents like Aadhar Card, PAN Card etc. which are required to open any firm were given by him to Shri. Praveen Patidar. All the instructions related to the works carried out at the factory premises of the firm was given by Shri. Praveen Patidar only to him. He used to perform the tasks like packing of the products, arranging for logistics of the material and other miscellaneous works assigned by Shri. Praveen Patidar.*
- j. *On being asked about what business was done in the firm M/s Vaishnavi Finechem, he stated that he had no information about the business activity of the firm M/s Vaishnavi Finechem. It was handled and managed by Shri Praveen Patidar only. His documents were taken by Shri Praveen Patidar when the company was opened some 4-5 years back. Apart from this, he doesn't know anything related to M/s Vaishnavi Finechem.*
- k. *On being asked why he provided the KYC documents to Shri. Praveen Patidar, he stated that earlier he was doing farming in his village. His parents are living in his ancestral village. As agriculture was not sufficient to sustain the livelihood of his family, he was looking for some job or work. In the meantime, his cousin brother Shri. Praveen Patidar offered him work in the factory, in lieu of providing some documents and opening the company in his name. He was not aware what trading is going on in the company. He stated that he lived in a joint family along with Shri. Praveen Patidar, and whenever money was required for any purpose, Shri. Praveen Patidar used to provide him the same. He was not aware whether any consignment of insecticide has been imported in the name of M/s. Vaishnavi*

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Finechem. All the works related to accounting & finance of the firm were handled by Shri. Praveen Patidar only.

- l. On being asked about whether he was aware of any other firm which Shri Praveen Patidar may have been handling or operating, he stated that he had no idea about any other such firm.***
- m. On being asked about whether he had received any financial benefits from Shri Praveen Patidar in return of providing the documents for firm M/s Vaishnavi Finechem, he stated that he did not receive any financial benefits. As stated earlier, he used to ask for money from Praveen Patidar whenever it was required, and Shri Praveen Patidar used to provide him the same. Apart from it he did not get any financial benefit.***
- n. On being asked about whether he was aware that Shri Praveen Patidar is under investigation for illegal import of insecticides into India using the firm that is in his name, he stated that he came to know about the case against Shri Praveen Patidar 4-5 months ago. But he was not aware of the customs related procedures and the technicalities of the insecticides.***

24.5.1 In view of the above I find that Shri Vinod Patidar has confirmed the central and controlling role of Shri Praveen Patidar in the illegal import operations. It has been categorically confirmed that M/s Vaishnavi Finechem, a key entity involved in the import of insecticides misdeclared as Vinyl Acetate Copolymer, was entirely managed, operated, and financially controlled by Shri Praveen Patidar, despite being registered in the name of Shri Vinod Patidar. Shri Vinod Patidar admitted that all KYC documents were provided to Shri Praveen Patidar, who used them to establish the firm. Shri Vinod Patidar functioned merely as a on paper proprietor and had no knowledge or control over the business operations or the nature of goods being traded. Shri Praveen Patidar solely directed all factory operations, logistics, finance, and imports and used the firm as a front for illegal activities, including the mis-declaration and smuggling of restricted insecticides.

24.6 In view of the above oral evidences I find that Shri Praveen Patidar is the beneficial owner and controller of M/s Vaishnavi Finechem, despite the firm being legally registered in the name of Shri Vinod Patidar. Shri Vinod Patidar has admitted that he merely provided his personal documents such as PAN and Aadhaar cards to Shri Praveen Patidar around 4-5 years ago, who orchestrated the entire process of registering the company in Shri Vinod Patidar's name. Shri Vinod further acknowledged that he had no knowledge or control over the business activities of M/s Vaishnavi Finechem, and that all operational, financial, and managerial responsibilities were exclusively handled by Shri Praveen Patidar. Shri Praveen Patidar gave instructions related to factory operations, packing, logistics, and other key functions, while Shri Vinod's role was limited to performing menial tasks as directed by Shri Praveen Patidar. Shri Vinod Patidar also disclosed that any financial support he received came at the discretion of Shri Praveen Patidar, and he did not receive any formal financial benefits or profits from the company. This clearly indicates that Vinod Patidar acted as a nominee or front, with no substantive involvement or benefit from the company's dealings. Moreover, the investigation revealed that illegal imports of insecticides were carried out through M/s Vaishnavi Finechem under Shri Praveen Patidar's direction, confirming his control and ownership of the firm's illicit operations. Therefore, it can be conclusively stated that Shri Praveen Patidar is the

24.7 I find that the Legal position about the importance and validity of statements rendered under Section 108 of the Customs Act, 1962 is well settled. It has been held by various judicial fora that Section 108 is an enabling act and an effective tool in the hands of Customs to collect evidences in the form of voluntary statements. The Hon'ble Courts in various judicial pronouncements, have

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further strengthened the validity of this enabling provision. It has been affirmed that the statement given before the Customs officers is a material piece of evidence and certainly can be used as substantive evidence, among others, as held in the following cases:

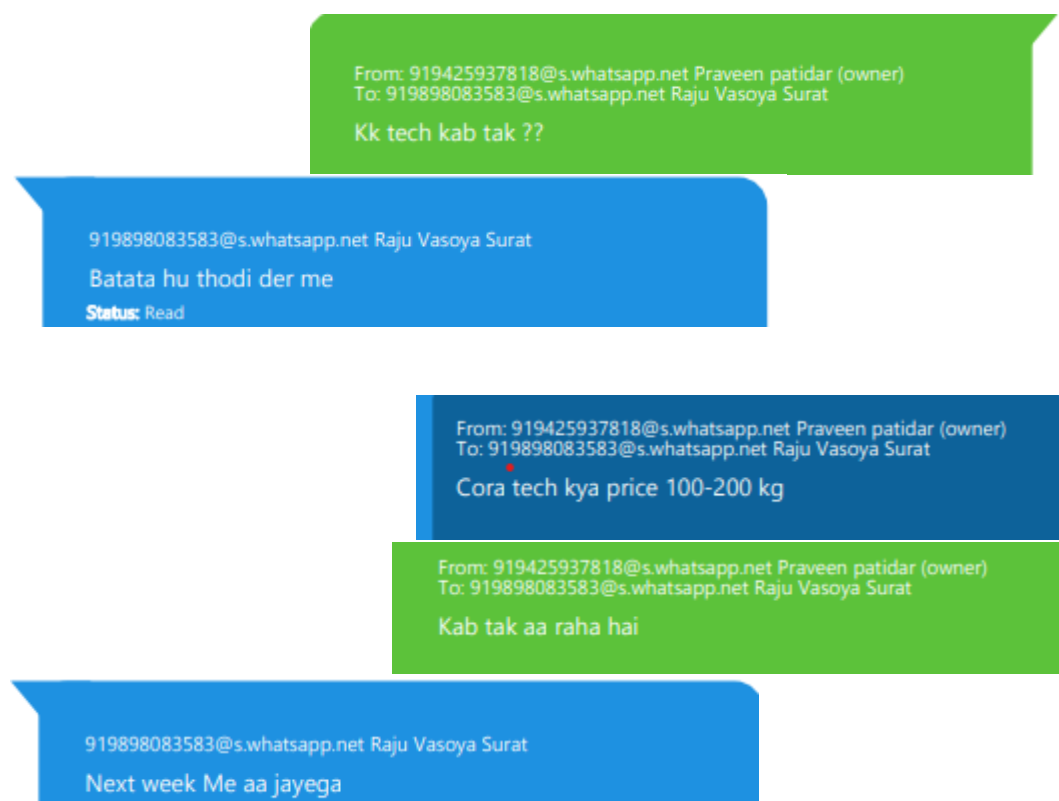
- xiv. *Asst. Collector of Central Excise, Rajamundry v. M/s. Duncan Agro India Ltd.* reported in 2000 (120) E.L.T. 280 (S.C.) : Statement recorded by a Customs Officer under Section 108 is a valid evidence
- xv. In 1996 (83) E.L.T. 258 (S.C.) in the case of *Shri Naresh J. Sukawani v. Union of India* : “4. It must be remembered that the statement made before the Customs officials is not a statement recorded under Section 161 of the Criminal Procedure Code, 1973. Therefore, it is a material piece of evidence collected by Customs officials under Section 108 of the Customs Act.”
- xvi. It was held that statement recorded by the Customs officials can certainly be used against a co-noticee when a person giving a statement is also tarnishing his image by making admission of guilt. Similar view was taken in the case of *In Gulam Hussain Shaikh Chougule v. S. Reynolds* (2002) 1 SCC 155 = 2001 (134) E.L.T. 3 (S.C.)
- xvii. *State (NCT) Delhi Vs Navjot Sandhu @ Afsan Guru*, 2005 (122) DLT 194 (SC): Confessions are considered highly reliable because no rational person would make admission against his interest unless prompted by his conscience to tell the truth. “Deliberate and voluntary confessions of guilt, if clearly proved are among the most effectual proofs in law.” (Vide *Taylor's Treatise on the Law of Evidence*, VI. I).
- xviii. There is no law which forbids acceptance of voluntary and true admissional statement if the same is later retracted on bald assertion of threat and coercion as held by Hon'ble Supreme Court in the case of *K.I. Pavunny Vs. Assistant Collector (HQ), Central Excise Cochin*, (1997) 3 SCC 721.
- xix. Hon'ble Supreme Court in the case of *Kanhailal Vs. UOI*, 2008 (1) Scale 165 observed: “The law involved in deciding this appeal has been considered by this court from as far back as in 1963 in *Pyare Lal Bhargava's case* (1963) *Supp. 1 SCR* 689. The consistent view which has been taken with regard to confessions made under provisions of section 67 of the NDPS Act and other criminal enactments, such as the Customs Act, 1962, has been that such statements may be treated as confessions for the purpose of Section 27 of the Indian Evidence Act.
- xx. **Hon'ble High Court of Mumbai in FERA Appeal No 44 OF 2007 in the case of KANTILAL M JHALA Vs UNION OF INDIA vide judgment dated: October 5, 2007 (reported in 2007-TIOL-613-HC-MUM-FEMA) held that “Confessional statement corroborated by the seized documents, admissible even if retracted”.**
- xxi. The Apex Court in the case *Hazari Singh V/s. Union of India* reported in 110 E.L.T. 406, and case of *Surjeet Singh Chhabra V/s. Union of India & Others* reported in 1997 (1) S.C.C. 508 has held that the confessional statement made before the Customs Officer even though retracted, is an admission and binding on the person.-”
- xxii. The Hon'ble Supreme Court in the case of *Badaku Joti Savant Vs. State of Mysore* [1966 AIR 1746 = 1978 (2) ELT J 323 (SC 5 member bench)] laid down that statement to a Customs officer is not hit by section 25 of Indian Evidence Act, 1872 and would be admissible in evidence and in conviction based on it is correct.
- xxiii. In the case of *Bhana Khalpa Bhai Patel Vs. Asstt. Collr. of Customs, Bulsar* [1997 (96) E.L.T. 211 (SC)], the Hon'ble Apex Court at Para 7 of the judgment held that :- “It is well settled that statements recorded under Section 108 of the Customs Act are admissible in evidence vide *Romesh Chandra v. State of West Bengal*, AIR 1970 S.C. 940 and *K.I. Pavunny v. Assistant Collector (H.Q.), Central Excise Collectorate, Cochin*, 1997 (90) E.L.T. 241 (S.C.) = (1997) 3 S.C.C. 721.”

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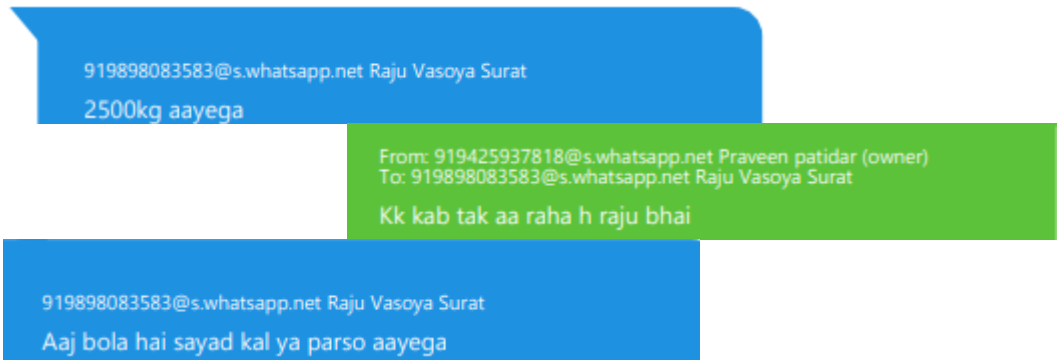
- xxiv. In the case of Raj Kumar Karwal Vs. UOI & Others (1990) 2 SCC 409, the Court held that *officers of the Department of Revenue Intelligence who have been vested with the powers of an Officer-in-Charge of a police station under Section 53 of the NDPS Act, 1985, are not police officers within the meaning of Section 25 of the Evidence Act. Therefore, a confessional statement recorded by such officer in the course of investigation of a person accused of an offence under the Act is admissible in evidence against him.*
- xxv. Hon. Supreme Court's decisions in the case of Ramesh Chandra Mehta Vs. the State of West Bengal (1969) 2 S.C.R. 461, A.I.R. 1970 S.C. 940. The provisions of Section 108 are judicial provisions within statement has been read, correctly recorded and has been made without force or coercion. In these circumstances there is not an iota of doubt that the statement is voluntary and truthful. The provisions of Section 108 also enjoin that the statement has to be recorded by a Gazetted Officer of Customs and this has been done in the present case. The statement is thus made before a responsible officer and it has to be accepted as a piece of valid evidence
- xxvi. Jagjit Singh vs State Of Punjab And Another, Hon'ble Punjab and Haryana High Court in Crl. Appeal No.S-2482-SB of 2009 Date of Decision: October 03, 2013 held that : *The statements under Section 108 of the Customs Act were admissible in evidence as has been held by the Hon'ble Supreme Court in Ram Singh vs. Central Bureau of Narcotics, 2011 (2) RCR (Criminal) 850.*

24.8 In view of the above referred consistent judicial pronouncements, the importance of statements rendered under Section 108 of the Customs Act, 1962 during the case is quite imperative. **I find that the statements made in the case were voluntary and are very much valid in Law and can be relied upon as having full evidentiary value.**

DIGITAL EVIDENCE ORCHASTERING SHRI PRAVEEN PATIDAR AS MASTERMIND, CONTROLLER AND BENEFICIAL OWNER OF THE ILLEGALLY IMPORTED RESTRICTED PESTICIDES BY M/S VAISHANAVI FINECHEM.



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In above chat Praveen Patidar is discussing when new consignments of kk/cora (chlorantriliniprole) are expected to come and their price.

25. I further observe that Shri Praveen Patidar, a known associate of Shri Rajesh Vasoya, actively participated in the illegal smuggling of insecticides thorough M/s Vaishnavi Finechem. Initially introduced to the smuggling operation by Shri Rajesh Vasoya, Praveen Patidar facilitated the business by providing the firm M/s Gopal Exim to Rajesh Vasoya for importing smuggled insecticides. Subsequently, Praveen Patidar began importing these insecticides illegally through his own firm, M/s Vaishnavi Finechem. He was fully aware that Rajesh Vasoya imported insecticides misdeclared as Vinyl Acetate Ethylene Copolymer via multiple firms and was involved in channeling the smuggled goods through various entities before sale.

25.1 I find that the Digital forensic analysis confirms that Shri Praveen Patidar along with Shri Rajesh Vasoya has been involved in the smuggling operation since at least 2019. The repeated instructions for misdeclaration, undervaluation, and payment through hawala over multiple consignments reveal a sustained, premeditated criminal enterprise. Shri Rajesh Vasoya has emerged as the central figure controlling, directing, and orchestrating the smuggling and undervaluation of insecticides. He conspired with overseas suppliers and domestic associates, ensuring systematic evasion of customs laws and illicit financial transactions, thereby masterminding a complex smuggling network.

DOCUMENTARY EVIDENCE ORCHASTERING SHRI PRAVEEN PATIDAR AS MASTERMIND, CONTROLLER AND BENEFICIAL OWNER OF THE ILLEGALLY IMPORTED RESTRICTED PESTICIDES BY M/S VAISHANAVI FINECHEM.

26. I observe that during the course of investigation searches under section 105 of the Customs Act, 1962 was conducted at the following locations: -

Sr. No.	Details of the premises	Address of the said premises	Search conducted on	Remarks
1	Residential premises of Shri Praveen Patidar	1 st Floor, 28-29, Nariman Point Society, Phase-I, Sailana Road, Ratlam-457001	27.12.2022	Nothing incriminating was found.
2	Office premises of M/s Vedant Agrotech (Proprietorship firm of Shri Praveen Patidar also used by M/s Vaishnavi Finchem and M/s Vyom	149, Shahr Sarai, Ratlam, Madhya Pradesh-457001	27.12.2022	One DVR Device having Serial no. C0503421 and documents were recovered.

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	Fertilizers & Agrochem Pvt. Ltd.)			
3	Factory premises of M/s Vaishnavi Finechem	B-66, Industrial Area, Ratlam, Madhya Pradesh-457001	27.12.2022	36 bags of 25 kg believed to contain Nano KK imported vide Bill of Entry no. 2931818 dt. 18.10.2022 was found. 06 representative samples were drawn and the goods were handed over to person in charge under Suprudnama dated 27.12.2022.

26.1 In view of the above I find that during the search of **Factory Premises of M/s Vaishnavi Finechem** in Ratlam, 36 bags (899 Kgs) of Nano KK insecticide, imported via Bill of Entry No. 2931818 dated 18.10.2022, were seized. Six representative samples were drawn for testing. The goods were handed over to person in charge under supurudnama. The recovery of illegally imported restricted pesticides corroborated with oral evidence has undisputedly established that M/s Vaishanavi Finechem has imported the pesticides illegally under the control of Shri Praveen Patidar.

CIRCUMSTANTIAL EVIDENCE ORCHASTERING SHRI PRAVEEN PATIDAR AS MASTERMIND, CONTROLLER AND BENEFICIAL OWNER OF THE ILLEGALLY IMPORTED RESTRICTED PESTICIDES BY M/S VAISHANAVI FINECHEM.

MOTIVE

26.2 I find that Shri Praveen Patidar had a clear motive to benefit from the operations of M/s Vaishnavi Finechem. Although the firm was officially registered in the name of Shri Vinod Patidar, Shri Praveen Patidar controlled and managed all the critical aspects of the business, including operations at the factory premises, logistics, and financial matters. He exercised complete authority over the firm's activities while using others’ documents to conceal his ownership. His involvement in the illegal import and distribution of insecticides through multiple firms of Shri Rajesh Vasoya indicates a deliberate attempt to evade detection and reap financial gains. The repeated use of these firms as fronts for smuggling operations aligns with a strong motive to exploit the legal facade for unlawful profit.

COHERENCE AMONG EVIDENCE

26.3 I find that the **oral evidence, digital evidence** and **documentary records** retrieved during the investigation form a **consistent and interlinked chain of circumstantial evidence** that coherently establishes the role of Shri Praveen Patidar as the **mastermind and controller** of the smuggling conspiracy.

26.4 I find that shri Praveen Patidar obtained official documents and KYC documents from Shri Vinod Patidar and registered a firm under the name of M/s Vaishanavi Finechem but remained the de facto controller and decision-maker of M/s Vaishnavi Finechem. Searches at Shri Praveen Patidar’s office and factory premises recovered incriminating materials such as documents, a DVR containing relevant records, and significant quantities of smuggled insecticides. The statements of Shri Vinod Patidar has confirmed the operational control, financial transactions, and business instructions were consistently routed through Shri Praveen Patidar. Shri Praveen Patidar’s association with Shri Rajesh Vasoya. Together, these facts create a coherent narrative that Shri Praveen Patidar is not a mere figurehead but the beneficial owner actively controlling and benefiting from the operations of M/s Vaishnavi Finechem.

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26.5 It is a settled law that fraud and justice never dwell together (Fraus et Jus nunquam cohabitant). Lord Denning had observed that “no judgement of a court, no order of a minister can be allowed to stand if it has been obtained by fraud, for, fraud unravels everything” there are numerous judicial pronouncements wherein it has been held that no court would allow getting any advantage which was obtained by fraud. The Hon’ble Supreme Court in case of CC, Kandla vs. Essar Oils Ltd. reported as 2004 (172) ELT 433 SC at paras 31 and 32 held as follows:

“31. ‘‘Fraud’’ as is well known vitiates every solemn act. Fraud and justice never dwell together. Fraud is a conduct either by letter or words, which includes the other person or authority to take a definite determinative stand as a response to the conduct of the former either by words or letter. It is also well settled that misrepresentation itself amounts to fraud. Indeed, innocent misrepresentation may also give reason to claim relief against fraud. A fraudulent misrepresentation is called deceit and consists in leading a man into damage by wilfully or recklessly causing him to believe and act on falsehood. It is a fraud in law if a party makes representations, which he knows to be false, although the motive from which the representations proceeded may not have been bad. An act of fraud on court is always viewed seriously. A collusion or conspiracy with a view to deprive the rights of the others in relation to a property would render the transaction void ab initio. Fraud and deception are synonymous. Although in a given case a deception may not amount to fraud, fraud is anathema to all equitable principles and any affair tainted with fraud cannot be perpetuated or saved by the application of any equitable doctrine including res judicata. (Ram Chandra Singh v. Savitri Devi and Ors.[2003 (8) SCC 319].

32. ‘‘Fraud’’ and collusion vitiate even the most solemn proceedings in any civilized system of jurisprudence. Principle Bench of Tribunal at New Delhi extensively dealt with the issue of Fraud while delivering judgment in Samsung Electronics India Ltd. Vs commissioner of Customs, New Delhi reported in 2014(307)ELT 160(Tri. Del). In Samsung case, Hon’ble Tribunal held as under.

“If a party makes representations which he knows to be false and injury ensues there from although the motive from which the representations proceeded may not have been bad is considered to be fraud in the eyes of law. It is also well settled that misrepresentation itself amounts to fraud when that results in deceiving and leading a man into damage by wilfully or recklessly causing him to believe on falsehood. Of course, innocent misrepresentation may give reason to claim relief against fraud. In the case of Commissioner of Customs, Kandla vs. Essar Oil Ltd. - 2004 (172) E.L.T. 433 (S.C.) it has been held that by ‘‘fraud’’ is meant an intention to deceive; whether it is from any expectation of advantage to the party himself or from the ill-will towards the other is immaterial. ‘‘Fraud’’ involves two elements, deceit and injury to the deceived.

Undue advantage obtained by the deceiver will almost always cause loss or detriment to the deceived. Similarly a ‘‘fraud’’ is an act of deliberate deception with the design of securing something by taking unfair advantage of another. It is a deception in order to gain by another’s loss. It is a cheating intended to get an advantage. (Ref: S.P. Changalvaraya Naidu v. Jagannath [1994 (1) SCC 1: AIR 1994 S.C. 853]. It is said to be made when it appears that a false representation has been made (i) knowingly, or (ii) without belief in its truth, or (iii) recklessly and carelessly whether it be true or false [Ref :RoshanDeenv. PreetiLal [(2002) 1 SCC 100], Ram Preeti Yadav v. U.P. Board of High School and Intermediate Education [(2003) 8 SCC 311], Ram Chandra Singh’s case (supra) and Ashok Leyland Ltd. v. State of T.N. and Another [(2004) 3 SCC 1].

Suppression of a material fact would also amount to a fraud on the court [(Ref: Gowrishankarv. Joshi Amha Shankar Family Trust, (1996) 3 SCC 310 and S.P. Chengalvaraya Naidu’s case (AIR 1994 S.C. 853)]. No judgment of a Court can be allowed to stand if it has been obtained by fraud. Fraud unravels everything and fraud vitiates all transactions known to the law

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of however high a degree of solemnity. When fraud is established that unravels all. [Ref: UOI v. Jain Shudh Vanaspati Ltd. - 1996 (86) E.L.T. 460 (S.C.) and in Delhi Development Authority v. Skipper Construction Company (P) Ltd. - AIR 1996 SC 2005]. Any undue gain made at the cost of Revenue is to be restored back to the treasury since fraud committed against Revenue voids all judicial acts, ecclesiastical or temporal and DEPB scrip obtained playing fraud against the public authorities are non-est. So also, no Court in this country can allow any benefit of fraud to be enjoyed by anybody as is held by Apex Court in the case of Chengalvaraya Naidu reported in (1994) 1 SCC 1: AIR 1994 SC 853. Ram Preeti Yadav v. U.P. Board High School and Inter Mediate Education (2003) 8 SCC 311.

A person whose case is based on falsehood has no right to seek relief in equity [Ref: S.P. Chengalvaraya Naidu v. Jagannath, AIR 1994 S.C. 853]. It is a fraud in law if a party makes representations, which he knows to be false, and injury ensues there from although the motive from which the representations proceeded may not have been bad. [Ref: Commissioner of Customs v. Essar Oil Ltd., (2004) 11 SCC 364 = 2004 (172) E.L.T. 433 (S.C.)].

When material evidence establishes fraud against Revenue, white collar crimes committed under absolute secrecy shall not be exonerated as has been held by Apex Court judgment in the case of K.I. Pavunnyv.AC, Cochin - 1997 (90) E.L.T. 241 (S.C.). No adjudication is barred under Section 28 of the Customs Act, 1962 if Revenue is defrauded for the reason that enactments like Customs Act, 1962, and Customs Tariff Act, 1975 are not merely taxing statutes but are also potent instruments in the hands of the Government to safeguard interest of the economy. One of its measures is to prevent deceptive practices of undue claim of fiscal incentives.

It is a cardinal principle of law enshrined in Section 17 of Limitation Act that fraud nullifies everything for which plea of time bar is untenable following the ratio laid down by Apex Court in the case of CC. v. Candid Enterprises - 2001 (130) E.L.T. 404 (S.C.). Non est instruments at all times are void and void instrument in the eyes of law are no instruments. Unlawful gain is thus debarred.”

26.6 In view of the above, I find that on the basis of oral, digital, documentary and circumstantial evidence, it is undisputedly established that Shri Praveen Patidar orchestrated a calculated fraud by operating dummy proprietorship firm M/s Vaishanavi Finechem as a mere facade for illegally importing pesticides by way of misdeclaration and undervaluation. The investigation revealed that the firm was directly under the control of Shri Praveen Patidar, who misused the identity of the nominal proprietor to conceal his sole operational control. This deliberate misrepresentation and suppression of material facts constitute fraud in law, rendering all transactions void ab initio. The fraudulent acts were designed to evade customs duties and regulatory norms and illegally enrich Shri Praveen Patidar. In line with settled legal principles, such fraudulent conduct vitiates all claims and bars any relief, mandating the restoration of undue financial benefits obtained at the cost of the Revenue.

26.7 I further rely on the following judgements: -

26.7.1 Commissioner of Customs (Import), Mumbai Versus Pundrick Ravindra Trivedi 2015 (322) E.L.T. 812 (S.C.) Civil Appeal No. 1507 of 2006, decided on 7-8-2015,

In Commissioner of Customs (Import), Mumbai Versus Pundrick Ravindra Trivedi 2015 (322) E.L.T. 812 (S.C.) Civil Appeal No. 1507 of 2006, decided on 7-8-2015, goods were imported were in name of dummy firms wherein complete functional units of car cassettes players and five-in-one music systems could be assembled from respective parts, and the imported goods were offered in SKD condition. What is most important, which nails Mr. Trivedi, i.e., respondent No. 1, is his own statement. He has accepted the aforesaid arrangement as disclosed by Mr. Patel and Mr. Soni and admitted that it is he who was calling the shots and, in fact, was actual importer of the material

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in question which was imported in the **name of two dummy firms**. Not only he admitted that the complete functional units of car cassettes players and five-in-one music systems of Pioneer, Sony, Phillips, Kenwood and Thomson can be made by assembling the respective parts. He also stated that these goods were offered to him in SKD condition and he imported the same vide different Bills of Entries for tax management purpose. In this case, Hon'ble Supreme Court held that substantially inadequate and wrong descriptions of goods was proved. Hence, enhancement of value and demand of differential duty based on classification of goods as completed units, upheld.

26.7.2 Commissioner of C. EX., New Delhi Versus Modi Alkalies & Chemicals Ltd. Civil Appeal Nos. 7827-7834 of 2002, decided on 18-8 2004, 2004 (171) E.L.T. 155 (S.C.).

In Commissioner of C. EX., New Delhi Versus Modi Alkalies & Chemicals Ltd. Civil Appeal Nos. 7827-7834 of 2002, decided on 18-8 2004, 2004 (171) E.L.T. 155 (S.C.), pervasive financial and management control were held to be prima facie indicators of interdependence and relationship of dummy and mastermind.

*“Whether there is inter-dependence and whether another unit is, in fact, a dummy has to be adjudicated on the facts of each case. There cannot be any generalization or rule of universal application. **Two basic features which prima facie show interdependence are pervasive financial control and management control.** In the present case facts clearly show financial control. Undisputedly, the share capital of each of the three companies was Rs. 200/-. Though it was claimed that financial assistance was availed from the financial companies, it is on record that the unsecured loans advanced by MACL to the three companies were substantially heavy amounts as on 1-4-1998. NGCPL received an amount of Rs. 1.55 crores. About 14 lakhs appeared to have been paid after the issue of show cause notice. Loans advanced to NGCPL was about Rs. 52 lakhs while to SCGCPL it was about Rs. 65 lakhs. The finding of the Commissioner that the financial assistance from the financial institutions were availed with the aid and assistance of MACL has not been seriously disputed. Apart from that, the cylinders were brought on lease by MACL from another concern and were sub-leased to the three companies. The cylinders bore the name of MACL. **If the three companies had separate standing as contended it could not be explained why they could not get the cylinders directly from the lessors on lease basis and the need for introducing MACL as the lessee and then the three companies becoming sub-lessees. As noted by the Commissioner, entire receipts were paid as lease amount to MACL. Here again, the under-valuation aspect assumes importance. While the supply by MACL to three companies was Rs. 0.50 per unit, the sale price by the three companies was Rs. 5 per unit. It is on record that accounts were kept by common staff and marketing was done under the supervision of a person who belongs to the same group of concerns. The amounts have been collected by an employee of MACL. The so-called Directors of the companies were undisputedly employees of MACL. Almost the entire financial resources were made by MACL. The financial position clearly shows that MACL had more than ordinary interest in the financial arrangements for companies. The statements of the employees/Directors show that the whole show was controlled, both on financial and management aspects by MACL. If these are not sufficient to show inter-dependence probably nothing better would show the same.**”*

26.7.3 Hon'ble Telangana High Court in case of Y.S.Mohan Rao vs Sri Satya Sai Chemicals And Feed in C.C.C.A.No.157 of 2002.

“When the notion of legal entity is used to defeat public convenience, justify wrong, protect fraud, or defend crime, the law will regard the corporation as an association of persons.”

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"11. The doctrine of lifting of the corporate veil could be applied in cases of tax evasion, or to circumvent tax obligation or to perpetuate fraud or trading with an enemy are concerned. ‘’
26.7.4 Hon’ble Supreme Court in case of In [State of U.P. v. Renusagar Power Co. \[1988\] Supp. 1 SCR 627](#)

In [State of U.P. v. Renusagar Power Co. \[1988\] Supp. 1 SCR 627](#) this Court lifted the **veil** to hold that Hindalco, the holding company, and Renusagar Power Co., its subsidiary, should be treated as one concern and the power plant of Renusagar must be treated as the own source of generation of Hindalco and Hindalco would be liable to payment of electricity duty on that basis. It was observed:

“It is high time to reiterate that in the expanding of horizon of modern jurisprudence, lifting of corporate veil is permissible. Its frontiers are unlimited. It must, however, depend primarily on the realities of the situation.... The horizon of the doctrine of lifting of corporate veil is expanding.”

26.7.5 Hon’ble Supreme Court in case of Hon’ble Supreme Court in case of **Balwant Rai Saluja & Anr Etc. vs Air India Ltd.& Ors on 25 August, 2014, in civil appeal nos. 10264-10266 of 2013.**

*“62. In the present set of appeals, it is an admitted fact that the HCI is a wholly owned subsidiary of the Air India. It has been urged by the learned counsel for the appellants that this Court should pierce the **veil** and declare that the HCI is a sham and a camouflage. Therefore, the liability regarding the appellants herein would fall upon the Air India, not the HCI. In this regard, it would be pertinent to elaborate upon the concept of a subsidiary company and the principle of lifting the **corporate veil**.*

“...a company must be treated like any other independent person with its rights and liabilities legally appropriate to itself ..., whatever may have been the ideas or schemes of those who brought it into existence.”

*67. Most of the cases subsequent to the Salomon case (supra), attributed the doctrine of piercing the **veil** to the fact that the company was a ‘sham’ or a ‘façade’. However, there was yet to be any clarity on applicability of the said doctrine.*

*68. In recent times, the law has been crystallized around the six principles formulated by Munby J. in Ben Hashem v. Ali Shayif, [2008] EWHC 2380 (Fam). The six principles, as found at paragraphs 159– 164 of the case are as follows- (i) ownership and control of a company were not enough to justify piercing the **corporate veil**; (ii) the Court cannot pierce the **corporate veil**, even in the absence of third party interests in the company, merely because it is thought to be necessary in the interests of justice;*

*(iii) the **corporate veil** can be pierced only if there is some impropriety; (iv) the impropriety in question must be linked to the use of the company structure to avoid or conceal liability; (v) to justify piercing the corporate veil, there must be both control of the company by the wrongdoer(s) and impropriety, that is use or misuse of the company by them as a device or facade to conceal their wrongdoing; and (vi) the company may be a ‘façade’ even though it was not originally incorporated with any deceptive intent, provided that it is being used for the purpose of deception at the time of the relevant transactions. The Court would, however, pierce the **corporate veil** only so far as it was necessary in order to provide a remedy for the particular wrong which those controlling the company had done.*

69. The principles laid down by the Ben Hashem case (supra) have been reiterated by UK Supreme Court by Lord Neuberger in Prest v. Petrodel Resources Limited and others, [2013] UKSC 34.

26.7.6 Hon’ble Supreme Court in case of **State Of Rajasthan And Ors vs Gotan Lime Stone Khanij Udyog And Anr on 20 January, 2016 in civil appeal no. 434 of 2016 (Arising out of SLP (Civil) no. 23311 of 2015.**

12.3 The principle of lifting the **corporate veil** as an exception to the distinct **corporate** personality of a company or its members is well recognized not only to unravel tax evasion[7] but also where protection of public interest is of paramount importance and the **corporate** entity is an attempt to evade legal obligations and lifting of **veil** is necessary to prevent a device to avoid welfare legislation[8]. It is neither necessary nor desirable to enumerate the classes of cases where lifting the **veil** is permissible, since that must necessarily depend on the relevant statutory or other

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provisions, the object sought to be achieved, the impugned conduct, the involvement of the element of the public interest, the effect on parties who may be affected etc.[9]

12.4 In [State of U.P. vs. Renusagar Power Co.](#)[10] this Court observed:

“66. It is high time to reiterate that in the expanding horizon of modern jurisprudence, lifting of **corporate veil** is permissible. Its frontiers are unlimited. It must, however, depend primarily on the realities of the situation. The aim of the legislation is to do justice to all the parties. The horizon of the doctrine of lifting of **corporate veil** is expanding.....

67. In the aforesaid view of the matter we are of the opinion that the **corporate veil** should be lifted and Hindalco and Renusagar be treated as one concern and Renusagar’s power plant must be treated as the own source of generation of Hindalco and should be liable to duty on that basis.

“24. Lifting the **corporate veil** :

In Aron Salomon v. Salomon & Company Limited (1897) AC 22, the House of Lords had observed, "the company is at law a different person altogether from the subscriber...; and though it may be that after incorporation the business is precisely the same as it was before and the same persons are managers and the same hands received the profits, the company is not in law the agent of the subscribers or trustee for them. Nor are the subscribers as members liable, in any shape or form, except to the extent and in the manner provided by that Act". Since then, however, the Courts have come to recognise several exceptions to the said rule. **While it is not necessary to refer to all of them, the one relevant to us is "when the corporate personality is being blatantly used as a cloak for fraud or improper conduct". (Gower : Modern Company Law - 4th Edn. (1979) at P. 137). Pennington (Company Law - 5th Edn. 1985 at P. 53)** also states that "where the protection of public interests is of paramount importance or where the company has been formed to evade obligations imposed by the law", the court will disregard the **corporate veil**. A Professor of Law, S. Ottolenghi in his article "From Peeping Behind the **Corporate Veil**, to Ignoring it Completely" says "the concept of 'piercing the **veil**' in the United States is much more developed than in the UK. The motto, which was laid down by Sanborn, J. and cited since then as the law, is that 'when the notion of legal entity is used to defeat public convenience, justify wrong, protect fraud, or defend crime, the law will regard the corporation as an association of persons. The same can be seen in various European jurisdictions'".

26.8 In view of the above, I find that Shri Praveen Patidar formed and controlled dummy proprietorship firm M/s Vaishanavi Finechem with the sole purpose of facilitating customs duty evasion and deriving undue financial benefits. M/s Vaishanavi Finechem was a mere facade lacking genuine business activity, created to conceal the true nature of operations and to misuse the legal entity for fraudulent purposes. In view of the well-established legal principle of lifting the corporate veil, as upheld by the Hon’ble Supreme Court, the separate legal identities of these firms cannot be allowed to shield Shri Praveen Patidar from liability. The corporate veil must be pierced to expose him as the real controller and beneficiary behind these entities, ensuring that justice is served and the fraudulent scheme is appropriately addressed.

26.9 **In the peculiar facts of the instant case, I am no inclined to accept that Sh Praveen Patidar is the real person standing in front of the proprietorship firm M/s Vaishanavi Finechem and who is standing behind of this veil while actually hatching the conspiracy and reaping the benefits of its spoils. There are a number of judgements by different Hon’ble Courts regarding need of lifting the veil of a firm which has been used as dummy to cause the fraud. In case of a proprietorship firm also, the same will apply because the principle in both the situation is identical which is in form of ‘need of lifting the façade from the face of a firm by reaching to the actual conspirator and holding him responsible. Therefore, I relying on the following judgement to hold Shri Praveen Patidar for the deeds of M/s Vaishanavi Finechem because he was who created the façade of the**

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proprietorship firm to reap the benefits of illegal import of pesticides by way of misdeclaration and under valuation while appropriating the benefits of evasion of basic Customs Duty.

26.10 In view of the above Oral, Documentary, Digital and Circumstantial evidences it is undisputedly established that Shri Praveen Patidar is the mastermind and sole beneficiary of illegal import of pesticide by way of misdeclaration and under valuation by M/s Vaishanavi Finechem.

26.11 The fraudulent scheme was executed through dummy proprietorship firm M/s Vaishanavi Finechem which were created using the name and credential of financially weak individuals acting purely as name-lenders. Investigations have firmly established that all decisions, documentation, import-export transactions, and financial flows were controlled directly by Shri Praveen Patidar.

26.12 Such fraudulent actions constitute fraud in law, as held by the Hon'ble Supreme Court in CC, Kandla v. Essar Oil Ltd. [2004 (172) ELT 433 (SC)], where it was held that "*fraud unravels everything*". As further reiterated in S.P. Chengalvaraya Naidu v. Jagannath [1994 (1) SCC 1], any judgment or benefit obtained by fraud is null and void ab initio. The present case is a classic example of deliberate misrepresentation and suppression of material facts for personal enrichment.

26.13 The doctrine of lifting the corporate/proprietary veil, firmly supported by multiple judicial pronouncements—including State of U.P. v. Renusagar Power Co. and Balwant Rai Saluja v. Air India Ltd. is fully applicable in the facts of this case. It is evident that Shri Praveen Patidar stood behind the façade, while the name-lenders were merely figureheads.

26.14 I find that in view of the above the veil of the dummy firm is hereby lifted and Shri Praveen Patidar is held personally and fully responsible for all consequences arising from the fraudulent import transactions committed in the name M/s Vaishanavi Finechem.

26.15 In view of the above it evident that Shri Praveen Patidar is the controller and beneficial owner of illegally imported restricted pesticides in the façade of proprietorship firm M/s Vaishanavi Finechem.

E. Now I take up the next question as to whether the contention of the noticees has merit?

27. I reiterate my findings at para 17 to 26 wherein it has been undisputedly established that the goods imported vide live bill of entry as mentioned in Table 03 and vide past bills of entry as mentioned in Annexure C, Annexure E and Annexure G were misdeclared on the Directions of Shri Rajesh Vasoya the beneficial owner of the goods imported. Further as per oral, digital, documentary and Circumstantial evidence it has been undisputedly established that Shri Rajesh Vasoya has grossly under valued the goods to enrich himself by saving the applicable Customs Duty.

27.1 I find that Noticee Shri Suresh Vasoya and Shri Praveen Patidar has contended that they were ignorant of the act of Shri Rajesh Vasoya and actions taken by the noticee's are on behalf of Shri Rajesh Vasoya.

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- Evidences gathered during investigation including their own voluntary statements, digital communications, and documentary records clearly established their active participation and conscious involvement in the acts of misdeclaration, undervaluation, and illegal import of restricted insecticides.
- Both Noticees have admitted to having coordinated with Shri Rajesh Vasoya in arranging import documents, raising invoices with false descriptions, handling payments through non-banking (hawala) channels, and managing domestic sale of the misdeclared insecticides.
- Their roles were thus not confined to mere clerical or subordinate compliance with instructions but formed an integral and deliberate part of the smuggling operation.

27.2 I find that noticee has contended that as per the dying declaration of Shri Rajesh Vasoya he has admitted that whole syndicate has been run under his instructions and he is solely responsible for illegal import of restricted insecticides.

I do not find any merit in the contention of the noticee because of the following reasons:-

- I find that Shri Rajesh Vasoya had submitted a declaration dated **20.05.2024** wherein he has taken full responsibility for the activities of the syndicate involved in the illegal import of restricted insecticides. I also find that Shri Rajesh Vasoya expired on 30.06.2024, i.e., approximately 40 days after the date of his declaration. The time gap between the declaration and his death clearly indicates that the statement was not made in contemplation of imminent death. Its moreover of intentional statement rather than a dying statement.
- There is no evidence on record to show that, at the time of making the said declaration, Shri Rajesh Vasoya was in such physical or mental condition that he apprehended death, as required under Section 32(1) of the Indian Evidence Act, 1872, for a statement to qualify as a dying declaration.
- The circumstances, timing, and content of the declaration suggest that it was an afterthought, intended to absolve his associates from legal consequences by taking entire responsibility upon himself.

27.3 I find that noticee has contended for cross examination of the witness and relied upon documents.

I find no merit in the contention of the noticee because of the following reasons: -

- Investigation in the instant case also produced a multitude of oral evidence which was duly confronted with all other evidences with effect of proving all charges.
- Noticees have failed to deny the above said multitude of evidences.
- On examination of above plethora of evidences, I observe that a completely coherent picture of conspiracy of evasion of duty by Shri Rajesh Vasoya emerges with Shri Suresh Vasoya and Shri Praveen Patidar.
- Noticees have failed to point out any contradiction between various oral evidences, between various other evidences, or between various oral evidences and other evidences. Moreover, he also failed to deny any of the contents of any evidences confronted with him. As per section 108 (3) of Customs Act 1962, he was required to "state the truth upon any subject respecting which" he was "examined"
- In view of above said flawless coherence and subject case being a quasi-judicial case wherein there is no dispute about fact that all above said relied upon documents have already been provided with the SCN and email dated 26.12.2023.

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- The limitations of quasi-judicial authority are evident from fact that the provisions of sec. 28 (9) of the Customs Act 1962 have prescribed a very strict and tight timeline to adjudicate this case. It is also seen that adjudication of this cases has huge records informs of 103 pages of SCN, huge number of records of RUDs.
- Moreover an adjudicating authority at Jawahar Lal Nehru Customs House has to perform a number of functions in addition to adjudication. An indicative list of such administrative and supervisory functions is reproduced below:
 - He has to supervise assessment of about 500 to 600 bills of entry on daily basis.
 - He has to supervise the Examination and Out of Charge related work of about 2500 bills of entry on daily basis.
 - He has to supervise scanning of 700 containers by different Mobile and Drive Through Scanners on daily basis.
 - He has to supervise and review about 1100 Orders in Original on yearly basis.
 - He has to supervise processing of about 4500 bonds, bank guarantees and country of origin certificates on monthly basis.
 - He has to supervise the work related to numerous Port Terminals and Container Freight Stations (CFS) falling under his jurisdiction.
 - In addition to above a number of other miscellaneous items of work are also to be performed and supervised.
- I rely upon the following decision of Hon'ble Tribunal in the case of ODIYANDA AYYAPPA ODDAIAH Versus COMMR. OF CUS., NCH, MANGALORE reported in 2019 (370) E.L.T. 1399 (Tri. - Bang.) which has been upheld by the Hon'ble High Court, Karnataka. The relevant portion as reported in 2020 (373) E.L.T. 159 (Kar.) is reproduced below:

“10. In fact, appellant has not retracted his retrospective statement and it has never been contended by the appellant that statement has been obtained from him under threat or duress or coercion. It is only after show cause notice was issued proposing to levy penalty, appellant has tried to retrace his steps and not before the said date. It is for this reason appellate tribunal has recorded the following finding :

“6.1 Further, the contention of the Learned Counsel for the appellant saying that the appellants were not subjected to cross-examination is not tenable in law because the appellants never retracted their statements at any point of time and in their original statements made before the Customs Officer under Section 108, they have clearly admitted their involvement in smuggling activity on payment of remuneration. The versions of the appellants given before the Customs Officer were also proved from their WhatsApp communication.”

11. In the light of aforesaid discussion, we are of the considered view there is no substantial question of law involved in this appeal for being admitted, adjudicated and answered. Hence, we proceed to pass the following : ”

“6.1 Further, the contention of the Learned Counsel for the appellant saying that the appellants were not subjected to cross-examination is not tenable in law because the appellants never retracted their statements at any point of time and in their original statements made before the Customs Officer under Section 108, they have clearly admitted their involvement in smuggling activity on payment of remuneration. The versions of the appellants given before the Customs Officer were also proved from their WhatsApp communication. The decisions relied upon by the appellants cited supra are not applicable to the facts and circumstances of the present case and are distinguishable. Further, I find that in the case of K.P. Abdul Majeed (supra) relied upon by the Learned AR, the Hon'ble High Court of Kerala has held in para 14 as under :

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“14. Having regard to the legal implications evolved from the aforesaid factual situation, it is clear that confession statement of co-accused can be treated as evidence provided sufficient materials are available to corroborate such evidence. As far as retraction statement is concerned, it is for the person who claims that retraction has been made genuinely to prove that the statements were obtained under force, duress, coercion, etc., otherwise the materials indicate that statements were given voluntarily. When the statute permits such statements to be the basis of finding of guilt even as far as co-accused is concerned, there is no reason to depart from the said view. It is a question of appreciation of evidence.”

- In Swadeshi Polytex Ltd. case Hon’ble Tribunal allowed the appeal and remanded the matter to the Collector for fresh decision after coming to the conclusion that there had been denial of principle of natural justice. However, it had upheld finding of the Collector that M/s. Swadeshi Polytex Ltd. will have no right to cross-examine the witnesses of the statements the Collector had relied upon, who are alleged to have utilized the commodity categories as used for the purposes of spinning yard. Hon’ble Apex Court in the facts and circumstances of that case, permitted M/s. Swadeshi Polytex Ltd. that since Collector has to decide the matter afresh the opportunity of cross-examination be afforded to the appellant. However, the facts and circumstances of the instant case are different. On even Customs case of Surjeet Singh Chhabra reported in <https://indiankanoon.org/doc/1107665/> wherein the provisions of Section 138B are available unlike in the instant case, Hon’ble Supreme Court held that :

*“when the petitioner seeks for cross-examination of the witnesses who have said that the recovery was made from the petitioner, necessarily an opportunity requires to be given for the cross-examination of the witnesses as regards the place at which recovery was made. Since the dispute concerns the confiscation of the jewellery, whether at conveyor belt or at the green channel, perhaps the witnesses were required to be called. But in view of confession made by him, it binds him and, therefore, in the facts and circumstances of this case the failure to give him the opportunity to cross-examine the witnesses is not violative of principle of natural justice. It is contended that the petitioner had retracted within six days from the confession. Therefore, he is entitled to cross-examine the panch witnesses before the authority takes a decision on proof of the offence. We find no force in this contention. **The Customs officials are not police officers. The confession, though retracted, is an admission and binds the petitioner. So there is no need to call panch witnesses for examination and cross-examination by the petitioner.***

- On the other hand, I rely upon the following decisions of various tribunals and High Courts:
 - (a) In the case of Sanjay Shah Vs Commissioner of Customs reported in 2011 (264) E.L.T. 211 (Mad.) where in the Hon’ble High Court has observed that:

“10. At this juncture, though it cannot be denied that right of cross-examination in any quasi-judicial proceeding is valuable right given to the accused/noticee, as these proceedings may be adverse consequences to the accused, the Hon’ble Apex Court in the case of CCE v. Duncan Agro Industries, reported in 2000 (120) [E.L.T.](#) 280 (S.C.), has held that the right of cross-examination can be taken away. In yet another case, the Hon’ble Apex Court in the case of Surjeet Singh Chhabra v. Union of India reported in 1997 (89) [E.L.T.](#) 646 (S.C.), has again held that when the petitioner seeks for cross-examination of witnesses, who have said that the recovery was made from the petitioner, necessarily an opportunity required to be given for the cross-examination of witnesses as regards the place at which recovery was

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*made. **But, in view of confession made by the petitioner, the same was binding upon him and therefore, in such facts and circumstances, failure to give him opportunity to cross-examine the witnesses would not violate the principles of natural justice. Further, it was held that the Customs Officials are not Police Officers. Therefore, the confession, though retracted is an admission and binds the petitioner.***

(b) In the instant case also the noticees have confess their role. In this context, Hon'ble High Court in the case of Rajmal Lkahichand Vs Commissioner of Customs, Aurangabad reported in 2010 (255) E.L.T. 357 (Bom.) observed that:

“56. The Supreme Court in K.L. Tripathi v. State Bank of India, AIR 1984 SC 273, held that where there is no dispute as to the facts, or the weight to be attached on disputed facts but only an explanation of the acts, absence of opportunity to cross-examination does not create any prejudice in such cases and does not vitiate the decision.” In the instant case facts of clandestine removal and deliberate deletion of data are not under dispute. **All the co-noticees have already confessed their role.** Their only contention is that they have committed their part of offence on instruction of senior management. This aspect is being duly considered at the time of deciding the quantum of penalty.

(c) Hon'ble Tribunal in the case of Shalini Steels Pvt. Ltd Vs CCE reported in 2011 (269) E.L.T. 485 (A.P.) has held that:

“11. In the case on hand the statement of Sri Om Prakash Sharma was relied upon, by the Commissioner of Customs and Central Excise, in demanding payment of excise duty by, and in levying penalty on, the appellant. The statement of Sri Om Prakash Sharma, who was an employee of the Appellant company, was accepted to be true by none other than the Managing Director of the Appellant company. **It is evident, therefore, that no prejudice was caused to the appellant on their being denied the opportunity of cross-examining Sri Om Prakash Sharma when its Managing Director had himself accepted the said statement to be true. Even otherwise nothing prevented the Appellant company, if they so chose, from producing Sri Om Prakash Sharma, (who was their employee), as a witness in their defence and to examine him on their behalf. It is evident, therefore, that this plea of denial of opportunity to cross-examine Sri Om Prakash Sharma is an afterthought,** and was raised only to wriggle out of the demand of excise duty and the penalty levied on them.” In the instant case also the subject statements have been agreed and accepted by the senior management.

(d) I find that in the case of **Jagdish Shanker Trivedi v/s CC, Kanpur, 2006 (194) ELT 290 (Tri.-Del.), Hon. Tribunal while relying on various judgments of Hon. Supreme Court, has held as under:**

“7.1 The question as to whether there was any contravention of natural justice by the customs authorities when the persons whose statements were recorded were not produced to enable their cross-examination, came up for consideration by the Supreme Court in Kanungo's case (supra) in the context of the provisions of confiscation made under Section 167(8) of the Sea Customs Act read with Section 3(2) of Imports and Exports (Control) Act, 1947 and the Supreme Court in paragraph 12 of the judgment rejected that contention in the following terms:

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*“12. We may first deal with the question of breach of natural justice. On the material on record, in our opinion, there has been no such breach. In the show cause notice issued on August 21, 1961, all the material on which the Customs Authorities have relied was set out and it was then for the appellant to give a suitable explanation. The complaint of the appellant now is that all the persons from whom enquiries were alleged to have been made by the authorities should have been produced to enable it to cross-examine them. **In our opinion, the principles of natural justice do not require that in matters like this the persons who have given information should be examined in the presence of the appellant or should be allowed to be cross-examined by them on the statements made before the Customs Authorities. Accordingly we hold that there is no force in the third contention of the appellant.**”*

- ***The decision in Kanungo & Co. was followed by the Calcutta High Court in Tapan Kumar Biswas v. Union of India (supra) in paragraph 17 of the judgment and it was held that in a proceeding under the Customs Act the proceedees are not entitled to cross-examine the witnesses. The decision in Ashutosh Ghosh and Another v. Union of India and Others reported in 1977 Criminal Law Journal N.O.C. 67, was also relied upon and it was observed in paragraph 20 of the judgment that the Supreme Court in Ashutosh Ghosh's case has categorically held that a proceedee is not entitled to cross-examine the witnesses. The decision of the Division Bench of the Calcutta High Court in Kishan Lal case (supra) was also referred in paragraph 18 of the judgment and it was held to be laying down the proposition that cross-examination of the witnesses (in the matter under the Sea Customs Act) was not comprehended. Referring to all these decisions, the Court held, that a proceedee was not entitled to cross-examination of any witnesses under Section 124 of the said Act which lays down the extent of applicability of the principles of natural justice and under which a proceedee was not entitled to cross-examine any witnesses (para 11). Thus in view of the decisions of the Hon'ble Supreme Court in Kanungo & Co., Ashutosh Ghosh and of the Calcutta High Court, in the above two decisions, it is abundantly clear that a noticee cannot claim a right to cross-examine under Section 124 of the said Act.***

- (a) Further, Hon. Tribunal in case of Fortune Impex Vs Commissioner of Customs, Calcutta, 2001 (138) ELT 556 (Tri.-Kolkata) [affirmed in 2004 (164) ELT 4 (S.C.) & 2004 (167) ELT A 134 (S.C.)] has held as under:

*“12. It is not required that in each and every case cross examination should necessarily be allowed. There is no absolute right of cross-examination provided in the Customs Act. This was the view held by the Calcutta High Court in the case of Tapan Kumar Biswas v. UOI, 1996 (63) ECR 546. Cross-examination of witnesses cannot be demanded as of right. The presumption is that unless the noticee makes out a case for cross-examination he will not be granted cross-examination. **The Appellate Tribunal in the case of Debu Saha v. Collector of Customs, 1990 (48) E.L.T. 302 (T) held that “It is no doubt true that in all cases, cross-examination need not be granted, but it all depends on the circumstances of each case.”** The Tribunal also observed in that case that if the Collector comes to the conclusion that the cross-examination is not material then by assigning reasons, he can reject the prayer.....”*

- (b) I also find that in Re: G. Subramanian, 2002 (142) ELT 224 (G.O.I.), it is held that –

*“7. Govt. observes that through sustained and well directed investigation the Deptt. was able to crack the organized gang which specialized in illegal exportation of foreign currency and import of foreign goods. The role of Shri G. Subramanian in this organized activity is established by the investigation carried out. **It has been held by the Hon'ble Supreme Court of India that customs officers are not police officers and therefore***

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*statements given before customs officers are valid as substantive evidence. It has been categorically held that the statement made before the customs officials is not a statement recorded under Section 161 of the Criminal Procedure Code, 1973. Therefore, it is a material piece of evidence collected by customs officials under Section 108 of the Customs Act. Hon’ble Supreme Court had also held that the statement made before customs officers though retracted within six days is an admission and binding because it has been made before a customs officer and not a police officer. These aspects have been dealt with in detail by he Hon’ble Supreme Court in the following judgments (i) Surjit Singh Chhabra v. Union of India reported in 1997 (89) E.L.T. 646, Naresh J. Sukhawani v. Union of India - 1996 (83) E.L.T. 258 (S.C.) etc. It has also been held that cross-examination is not compulsory. Procedural requirements as to cross-examination of witnesses etc. governing enquiry under Article 311 of the Constitution of India are not equally applicable to proceedings under Section 112 of the Customs Act, 1962. Cross-examination is not a mandatory procedure to be allowed in all cases Liyakat Shah v. Commr. - 2000 (120) E.L.T. 556 (T). Hon’ble Tribunal has also held that the plea that no opportunity of cross-examination was afforded is not tenable and when confessional statements are given, the non-tendering of witnesses for cross-examination is not violative of principles of natural justice. **Cross-examination is not a part of the natural justice but only that of procedural justice and not a ‘Sine qua non’ Poddar Tyres Pvt. Ltd. v. Commissioner - 2000 (126) E.L.T. 737 (Tri.). In Akai Impex v. Commissioner - 2000 (118) E.L.T. 610 (T), Hon’ble Tribunal held that cross-examination of witnesses cannot be demanded as a matter of right.***

8. Govt. observes that cross-examination will be allowed only when the proceedings justified. In the present case the confessional statements given, corroborative evidences collected, documentary evidences collected during searches conclusively prove, culpability of Shri G. Subramanian beyond doubt. He has not complained about threat or coercion when he was produced before Magistrate immediately after arrest. When the original adjudicating authority questioned him about the nature of torture during personal hearing, he could not answer satisfactorily. In view of the Hon’ble Supreme Court judgment as discussed above and the strong evidences collected by the Deptt. Govt. observes that *penalty has been rightly imposed.*”

Based on the facts & circumstances narrated in the foregoing paragraphs and by relying on the decisions of higher appellate fora, as reproduced above, the request made by Noticees for cross-examination is rejected.

LIVE CONSIGNMENT IMPORTED BY M/S GOPAL EXIM AND M/S SATNAM ENTERPRISES

F. Now i take up the next question as to whether the goods imported by Shri Rajesh Vasoya vide live Bills of entry filed on the name of M/s Gopal Exim mentioned in Annexure A (Sr No.1 to 5 of section A), vide live bill of entry filed on the name of M/s Satnam Enterprise as mentioned in Annexure A (Sr No.1 of section B) and the goods found in the premises of M/s Vasoya Industries should be confiscated under Section 111 (d), 111 (l) and 111 (m) of the Customs Act, 1962.

Annexure-B										
A. LIVE Imports made by Importer M/s Gopal Exim (IEC No. DORPM2339C) at Nhava Sheva port (INNSA1) from China: Actual item found as per TEST REPORT										
Sr. No.	BE NUMBER	BE DATE	SUPPLIER NAME	ITEMDESCRIPTION	ITEMSERIALNUMBER	DECLARED CTH	QUANTITY	UQC	UNIT PRICE(IN USD)	DECLARED ASSESSABLE VALUE (in INR)
1	3877153	23-12-2022	YING TAT INVESTMENT GROUP LIMITED	Chlorantraniliprole	1	38089990	7000	KGS	70	4,11,60,000
2	3927133	27-12-2022	YING TAT INVESTMENT GROUP LIMITED	Emamectin Benzoate	1	38089990	5000	KGS	68	2,85,60,000
3	3927390	27-12-2022	YING TAT INVESTMENT GROUP LIMITED	Chlorantraniliprole	1	38089990	7000	KGS	70	4,11,60,000
4	3928502	27-12-2022	YING TAT INVESTMENT GROUP LIMITED	Chlorantraniliprole	1	38089990	6000	KGS	70	3,52,80,000
5	GLW2022120207*	28-12-2022	YING TAT INVESTMENT GROUP LIMITED	Chlorantraniliprole	1	38089990	5000	KGS	70	2,94,00,000
					TOTAL		30000			17,55,60,000
B. LIVE Imports made by Importer M/s Satnam Enterprise (IEC No. AUFPR0727G) at Nhava Sheva port (INNSA1) from China: Actual item found as per TEST REPORT										
1	3927359	27-12-2022	SHANGHAI AGRORIVER CHEMICAL CO. LTD	Nano Chlorantraniliprole & Others	1	38089990	3000	KGS	65	1,63,80,000

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28. I reiterate my findings at para 17 regarding misdeclaration of imported goods as “Vinyl Acetate Ethylene Copolymer” while actually importing restricted insecticides such as Chlorantraniliprole, Emamectin Benzoate and other insecticidal compounds. The misdeclaration was deliberate and intended to evade the statutory restrictions prescribed under the Insecticides Act, 1968, as well as to avoid payment of applicable customs duties.

28.1 I reiterate my findings at para 18 to 18.29 regarding declared values of the imported goods in the Bills of Entry filed in the names of M/s Gopal Exim, M/s Satnam Enterprise, M/s Vaishnavi Finechem and M/s Pooja Enterprise are grossly undervalued and are not acceptable under Section 14 of the Customs Act, 1962. The oral, digital, and documentary evidences, including proforma invoices, email correspondences, and the statement of Shri Rajesh Vasoya, clearly reveal that the actual transaction value of the goods ranged between USD 60/kg to USD 110/kg, as against the declared value of USD 2/kg. Accordingly, the declared values have been rejected, and the assessable values have been re-determined under Section 14(1) of the Customs Act, 1962 read with the Customs Valuation Rules, 2007 to reflect the true and actual value of the imported goods.

28.2 I reiterate my findings from 18.29 to 25 above, wherein it has been undisputedly established that Shri Rajesh Vasoya is the beneficial owner and mastermind behind the operations of M/s Gopal Exim and M/s Satnam Enterprise, both of which were created and operated under his control for the purpose of importing restricted insecticides by way of misdeclaration and undervaluation. The evidence on record, including statements, digital correspondence, and financial trails, clearly establishes that all decisions relating to procurement, import documentation, payments to foreign suppliers, and domestic sale of the misdeclared goods were undertaken at his direction.

28.3 As discussed in para 17 above, I find that under the Insecticides Act, 1968 every importer of insecticides is mandatorily required to obtain a Certificate of Registration or an Import Permit from the Registration Committee constituted under Section 5 of the said Act, in accordance with Section 9. Further, the importer must ensure that the insecticide is procured only from an approved source or licensed supplier, and that the consignment is accompanied by a valid invoice issued by the approved manufacturer or supplier as per the conditions prescribed by the Central Insecticides Board and Registration Committee (CIB&RC). In the present case, Shri Rajesh Vasoya has failed to comply with these statutory requirements. They imported restricted insecticides such as Chlorantraniliprole, Emamectin Benzoate, and other similar compounds without obtaining any registration certificate or import permit, and from unapproved foreign suppliers, by misdeclaring them as “Vinyl Acetate Ethylene Copolymer.”

28.4 I find that during the course of search conducted at the premises of M/s Vasoya Industries, certain goods found stored in considerable quantities. At the time of the search, the person in charge of the premises informed the officers that the said goods were pharmaceutical raw materials. However, on drawing of representative samples and subsequent test reports, it has been established that the said goods were insecticides including Chlorantraniliprole and Buprofezin (which falls at sr.no 446 of the Schedule to the insecticides Act) which are restricted for import under the Insecticides Act, 1968 and require mandatory registration from the Central Insecticides Board & Registration Committee (CIB&RC). It is evident that these goods were imported under misdeclaration as “Vinyl Acetate Ethylene Copolymer” to evade statutory restrictions and Customs duty, and were later diverted and stored at the premises of M/s Vasoya Industries for further sale or distribution in the domestic market.

28.5 I find that the goods imported in the names of M/s Gopal Exim and M/s Satnam Enterprises both operated under the control of Shri Rajesh Vasoya and goods found from the premises of M/s Vasoy Industries are liable for confiscation under Sections 111(d), 111(l), and 111(m) of the Customs Act, 1962 for the following reasons:

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- 28.5.1 **Section 111(d):** - I find that the imported goods namely Chlorantraniliprole and Emamectin Benzoate are restricted insecticides requiring prior registration or import permit under Section 9 of the Insecticides Act, 1968 and as per Public Notice issued by the Central Insecticides Board and Registration Committee (CIB&RC). The importer failed to produce any such certificate or permit and imported the goods from unapproved foreign suppliers, thereby violating the conditions of import and attracting confiscation under Section 111(d).
- 28.5.2 **Section 111(l):** - I find that the Bills of Entry and import documents filed in the names of M/s Gopal Exim and M/s Satnam Enterprises contain false declarations regarding the description, value, and nature of the imported goods. The importer deliberately declared the restricted insecticides as “Vinyl Acetate Ethylene Copolymer” to conceal their true identity and avoid regulatory scrutiny under the Insecticides Act, 1968. Such deliberate submission of incorrect and misleading import documents renders the goods liable for confiscation under Section 111(l).
- 28.5.3 **Section 111(m):** - I find that the importer has willfully misdeclared both the description and value of the goods with intent to evade customs duty and conceal the restricted nature of the import. The goods valued between USD 60–110/kg were declared at USD 2/kg, thereby grossly undervaluing the goods and causing revenue loss to the Government. The digital evidence, proforma invoices, and statements of Shri Rajesh Vasoya clearly confirm that such misdeclaration was deliberate and systematic. Hence, the goods are liable for confiscation under Section 111(m) of the Customs Act, 1962.

28.6 Accordingly, I hold that the goods imported by M/s Gopal Exim and M/s Satnam Enterprises both beneficially owned by Shri Rajesh Vasoya and the goods found from the premises of Vasoya Industries are liable for confiscation under Sections 111(d), 111(l), and 111(m) of the Customs Act, 1962.

28.6 I find that the goods seized are in Customs control therefore I impose redemption fine under section 125(1) of the Customs Act, 1962 **for the limited purpose of re-export.**

LIVE CONSIGNMENT IMPORTED BY M/S VAISHANAVI FINECHEM

G. As to whether the goods imported by Shri Praveen Patidar vide live Bills of entry on the name of M/s Vashanavi Finechem as mentioned in Annexure-A (Sr No.1 of section C and D) should be confiscated under Section 111 (d), 111 (l) and 111 (m) of the Customs Act, 1962.

C. LIVE Imports made by Importer M/s Vaishnavi Fine Chem (IEC No. BEVPP7148Q) at Nhava Sheva port (INNSA1) from China: Actual item found as per TEST REPORT									
1	GLW2022110218 *	22-12-2022	YING TAT INVESTMENT GROUP LIMITED	Chlorantraniliprole	2	38089990	2000	KGS	1,17,60,000
NOTE: * No Bill fo Entry filed for these Bill of Ladings									
D. Goods Seized at Factory of Importer M/s Vaishnavi Fine Chem (IEC No. BEVPP7148Q) that were imported at Nhava Sheva port (INNSA1) from China: Actual item found as per TEST REPORT (Goods found and seized is 899 Kgs)									
1	2931818	18-10-2022	SHANGHAI AGRORIVER CHEMICAL CO. LTD	Nano Chlorantraniliprole & Others	1	38089990	1000	KGS	53,59,250

29. I reiterate my findings at para 17 regarding misdeclaration of imported goods as “Vinyl Acetate Ethylene Copolymer” while actually importing restricted insecticides such as Chlorantraniliprole, Emamectin Benzoate and other insecticidal compounds. The misdeclaration was deliberate and intended to evade the statutory restrictions prescribed under the Insecticides Act, 1968, as well as to avoid payment of applicable customs duties.

29.1 I reiterate my findings at para 18 to 18.29 regarding declared values of the imported goods in the Bills of Entry filed in the name of M/s Vaishnavi Finechem are grossly undervalued and are not acceptable under Section 14 of the Customs Act, 1962. The oral, digital, and documentary evidences, including proforma invoices, email correspondences, and the statement of Shri Rajesh Vasoya, clearly reveal that the actual transaction value of the goods ranged between USD 60/kg

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to USD 110/kg, as against the declared value of USD 2/kg. Accordingly, the declared values have been rejected, and the assessable values have been re-determined under Section 14(1) of the Customs Act, 1962 read with the Customs Valuation Rules, 2007 to reflect the true and actual value of the imported goods.

29.2 I reiterate my findings from 26 above, wherein it has been undisputedly established that Shri Praveen Patidar is the beneficial owner and mastermind behind the operations of M/s Vaishanavi Finechem which was created and operated under his control for the purpose of importing restricted insecticides by way of misdeclaration and undervaluation. The evidence on record, including statements, digital correspondence clearly establishes that all decisions relating to procurement, import documentation, payments to foreign suppliers, and domestic sale of the misdeclared goods were undertaken at his direction.

29.3 As discussed in para 17 above, I find that under the Insecticides Act, 1968 every importer of insecticides is mandatorily required to obtain a Certificate of Registration or an Import Permit from the Registration Committee constituted under Section 5 of the said Act, in accordance with Section 9. Further, the importer must ensure that the insecticide is procured only from an approved source or licensed supplier, and that the consignment is accompanied by a valid invoice issued by the approved manufacturer or supplier as per the conditions prescribed by the Central Insecticides Board and Registration Committee (CIB&RC). In the present case, Shri Rajesh Vasoya has failed to comply with these statutory requirements. They imported restricted insecticides such as Chlorantraniliprole, Emamectin Benzoate, and other similar compounds without obtaining any registration certificate or import permit, and from unapproved foreign suppliers, by misdeclaring them as “Vinyl Acetate Ethylene Copolymer.”

29.4 I find that the goods imported in the names of M/s Vaishanavi Finechem operated under the control of Shri Praveen Patidar are liable for confiscation under Sections 111(d), 111(l), and 111(m) of the Customs Act, 1962 for the following reasons:

- 29.4.1 **Section 111(d):** - I find that the imported goods namely Chlorantraniliprole and Emamectin Benzoate are restricted insecticides requiring prior registration or import permit under Section 9 of the Insecticides Act, 1968 and as per Public Notice issued by the Central Insecticides Board and Registration Committee (CIB&RC). The importer failed to produce any such certificate or permit and imported the goods from unapproved foreign suppliers, thereby violating the conditions of import and attracting confiscation under Section 111(d).
- 29.4.2 **Section 111(l):** - I find that the Bills of Entry and import documents filed in the names of M/s Vaishanavi Finechem contains false declarations regarding the description, value, and nature of the imported goods. The importer deliberately declared the restricted insecticides as “Vinyl Acetate Ethylene Copolymer” to conceal their true identity and avoid regulatory scrutiny under the Insecticides Act, 1968. Such deliberate submission of incorrect and misleading import documents renders the goods liable for confiscation under Section 111(l).
- 29.4.3 **Section 111(m):** - I find that the importer has willfully misdeclared both the description and value of the goods with intent to evade customs duty and conceal the restricted nature of the import. The goods valued between USD 60–110/kg were declared at USD 2/kg, thereby grossly undervaluing the goods and causing revenue loss to the Government. The digital evidence, proforma invoices, and statements of Shri Rajesh Vasoya master mind of M/s Gopal Exim and M/s Satnam Enterprises and associate of Shri Praveen Patidar clearly confirm that such misdeclaration was deliberate and systematic. Hence, the goods are liable for confiscation under Section 111(m) of the Customs Act, 1962.

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29.5 Accordingly, I hold that the goods imported by M/s Vaishanavi Finechem beneficially owned by Shri Praveen Patidar are liable for confiscation under Sections 111(d), 111(l), and 111(m) of the Customs Act, 1962.

29.6 I find that the goods were seized and are in Customs control, therefore I impose redemption fine under section 125(1) of the Customs Act, 1962 **for the limited purpose of re-export.**

PENAL ACTION AGAINST SHRI RAJESH VASOYA BEING BENEFICIAL OWNER OF M/s GOPAL EXIM AND M/s SATNAM ENTERPRISES

H. Now I take up the next question as to whether Penalty under section 112(a) and 112(b) of the Customs Act, 1962 should be imposed on Shri Rajesh Vasoya for the goods imported vide live Bills of entry filed on the name of M/s Gopal Exim mentioned in Annexure A (Sr No.1 to 5 of section A), vide live bill of entry filed on the name of M/s Satnam Enterprise as mentioned in Annexure B (Sr No.1 of section B).

Annexure-B										
A. LIVE Imports made by Importer M/s Gopal Exim (IEC No. DORPM2339C) at Nhava Sheva port (INNSA1) from China: Actual item found as per TEST REPORT										
Sr. No.	BE NUMBER	BE DATE	SUPPLIER NAME	ITEM DESCRIPTION	ITEM SERIAL NUMBER	DECLARED CTH	QUANTITY	UQC	UNIT PRICE (IN USD)	EXCHANGE RATE (USD TO INR)
1	3877153	23-12-2022	YING TAT INVESTMENT GROUP LIMITED	Chlorantraniliprole	1	38089990	7000	KGS	70	84
2	3927133	27-12-2022	YING TAT INVESTMENT GROUP LIMITED	Emamectin Benzoate	1	38089990	5000	KGS	68	84
3	3927390	27-12-2022	YING TAT INVESTMENT GROUP LIMITED	Chlorantraniliprole	1	38089990	7000	KGS	70	84
4	3928502	27-12-2022	YING TAT INVESTMENT GROUP LIMITED	Chlorantraniliprole	1	38089990	6000	KGS	70	84
5	GLW2022120207*	28-12-2022	YING TAT INVESTMENT GROUP LIMITED	Chlorantraniliprole	1	38089990	5000	KGS	70	84
					TOTAL		30000			
										17,55,60,000
B. LIVE Imports made by Importer M/s Satnam Enterprise (IEC No. AUFPR0727G) at Nhava Sheva port (INNSA1) from China: Actual item found as per TEST REPORT										
1	3927359	27-12-2022	SHANGHAI AGRORIVER CHEMICAL CO. LTD	Nano Chlorantraniliprole & Others	1	38089990	3000	KGS	65	84
										1,63,80,000

30. I reiterate my findings at para 17 regarding misdeclaration of imported goods as “Vinyl Acetate Ethylene Copolymer” while actually importing restricted insecticides such as Chlorantraniliprole, Emamectin Benzoate and other insecticidal compounds. The misdeclaration was deliberate and intended to evade the statutory restrictions prescribed under the Insecticides Act, 1968, as well as to avoid payment of applicable customs duties, the same mutatis mundis is applicable to this issue also.

30.1 I reiterate my findings at para 18 to 18.29 regarding declared values of the imported goods in the Bills of Entry filed in the names of M/s Gopal Exim and M/s Satnam Enterprise are grossly undervalued and are not acceptable under Section 14 of the Customs Act, 1962. The oral, digital, and documentary evidences, including proforma invoices, email correspondences, and the statement of Shri Rajesh Vasoya, clearly reveal that the actual transaction value of the goods ranged between USD 60/kg to USD 110/kg, as against the declared value of USD 2/kg. Accordingly, the declared values have been rejected, and the assessable values have been re-determined under Section 14(1) of the Customs Act, 1962 read with the Customs Valuation Rules, 2007 to reflect the true and actual value of the imported goods the same mutatis mundis is applicable to this issue also.

30.2 I reiterate my findings from 18.29 to 25 above, wherein it has been undisputedly established that Shri Rajesh Vasoya is the beneficial owner and mastermind behind the operations of M/s Gopal Exim and M/s Satnam Enterprise, both of which were created and operated under his control for the purpose of importing restricted insecticides by way of misdeclaration and undervaluation. The evidence on record, including statements, digital correspondence, and financial trails, clearly establishes that all decisions relating to procurement, import documentation, payments to foreign suppliers, and domestic sale of the misdeclared goods were undertaken at his direction the same mutatis mundis is applicable to this issue also.

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30.3 As discussed in para 17 above, I find that under the Insecticides Act, 1968 every importer of insecticides is mandatorily required to obtain a Certificate of Registration or an Import Permit from the Registration Committee constituted under Section 5 of the said Act, in accordance with Section 9. Further, the importer must ensure that the insecticide is procured only from an approved source or licensed supplier, and that the consignment is accompanied by a valid invoice issued by the approved manufacturer or supplier as per the conditions prescribed by the Central Insecticides Board and Registration Committee (CIB&RC). In the present case, Shri Rajesh Vasoya has failed to comply with these statutory requirements. They imported restricted insecticides such as Chlorantraniliprole, Emamectin Benzoate, and other similar compounds without obtaining any registration certificate or import permit, and from unapproved foreign suppliers, by misdeclaring them as “Vinyl Acetate Ethylene Copolymer.”

30.4 I reiterate my findings at para 28 above wherein it has been clearly established that the goods are liable for confiscation under section 111(d), 111(l) and 111(m) of the Customs Act, 1962.

30.5 I find that Shri Rajesh Vasoya the beneficial owner and mastermind behind the import operations of M/s Gopal Exim and M/s Satnam Enterprises has been actively and knowingly involved in the illegal importation of restricted insecticides such as Chlorantraniliprole and Emamectin Benzoate by misdeclaring the same as “Vinyl Acetate Ethylene Copolymer.” His role and knowledge have been conclusively established through his own voluntary statements, corroborated by digital evidence, documentary evidence. His actions have made him liable for penal action under section 112 (a) and 112(b) of the Customs Act because of the following reasons: -

30.5.1 Penalty under Section 112(a): - I find that in terms of Section 112(a) of the Customs Act, 1962, any person who, in relation to any goods liable for confiscation under Section 111, does or omits to do any act which renders such goods liable for confiscation, or abets the doing or omission of such an act, shall be liable to penalty. Shri Rajesh Vasoya, being the beneficial owner, conceived, planned, and executed the entire operation of importing restricted insecticides under the cover of false declarations, using IECs of front firms operated by him. He also instructed foreign suppliers to describe the goods falsely, arranged for undervaluation, and managed differential payments through hawala channels, thereby abetting and facilitating the illegal importation. His direct involvement squarely attracts penalty under Section 112(a).

30.5.2 Penalty under Section 112(b): I find that under Section 112(b), any person who acquires possession of or is in any way concerned in carrying, removing, depositing, keeping, concealing, selling, or purchasing goods which he knows or has reason to believe are liable to confiscation, shall be liable to penalty. Shri Rajesh Vasoya was not merely the importer but also the actual possessor and controller of the smuggled insecticides, who arranged their domestic sale and transfer of such proceeds to foreign suppliers through Angadia and hawala networks. He was therefore knowingly concerned in dealing with goods liable to confiscation under Sections 111(d), 111(l), and 111(m). His acts clearly attract penal liability under Section 112(b).

30.6 In view of the above, I hold that Shri Rajesh Vasoya is liable for penalty under both Sections 112(a) and 112(b) of the Customs Act, 1962.

PENAL ACTION AGAINST SHRI PRAVEEN PATIDAR BEING BENEFICIAL OWNER OF M/s VAISHANAVI FINECHEM

I. As to whether Penalty under section 112(a) and 112(b) of the Customs Act, 1962 should be imposed on Shri Praveen Patidar for the goods imported vide live Bills of entry on the name of M/s Vaishanavi Finechem as mentioned in Annexure-A (Sr No.1 of section C and D).

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C. LIVE Imports made by Importer M/s Vaishnavi Fine Chem (IEC No. BEVPP7148Q) at Nhava Sheva port (INNSA1) from China: Actual item found as per TEST REPORT									
1	GLW2022110218 *	22-12-2022	YING TAT INVESTMENT GROUP LIMITED	Chlorantraniliprole	2	38089990	2000	KGS	1,17,60,000
NOTE: * No Bill fo Entry filed for these Bill of Ladings									
D. Goods Seized at Factory of Importer M/s Vaishnavi Fine Chem (IEC No. BEVPP7148Q) that were imported at Nhava Sheva port (INNSA1) from China: Actual item found as per TEST REPORT (Goods found and seized is 899 Kgs)									
1	2931818	18-10-2022	SHANGHAI AGRORIVER CHEMICAL CO. LTD	Nano Chlorantraniliprole & Others	1	38089990	1000	KGS	53,59,250

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31. I reiterate my findings at para 17 regarding misdeclaration of imported goods as “Vinyl Acetate Ethylene Copolymer” while actually importing restricted insecticides such as Chlorantraniliprole, Emamectin Benzoate and other insecticidal compounds. The misdeclaration was deliberate and intended to evade the statutory restrictions prescribed under the Insecticides Act, 1968, as well as to avoid payment of applicable customs duties as the same are mutatis mutandis applicable to this issue also.

31.1 I reiterate my findings at para 18 to 18.29 regarding declared values of the imported goods in the Bills of Entry filed in the name of M/s Vaishnavi Finechem are grossly undervalued and are not acceptable under Section 14 of the Customs Act, 1962. The oral, digital, and documentary evidences, including proforma invoices, email correspondences, and the statement of Shri Rajesh Vasoya, clearly reveal that the actual transaction value of the goods ranged between USD 60/kg to USD 110/kg, as against the declared value of USD 2/kg. Accordingly, the declared values have been rejected, and the assessable values have been re-determined under Section 14(1) of the Customs Act, 1962 read with the Customs Valuation Rules, 2007 to reflect the true and actual value of the imported goods as the same are mutatis mutandis applicable to this issue also.

31.2 I reiterate my findings from 26 above, wherein it has been undisputedly established that Shri Praveen Patidar is the beneficial owner and mastermind behind the operations of M/s Vaishnavi Finechem which was created and operated under his control for the purpose of importing restricted insecticides by way of misdeclaration and undervaluation. The evidence on record, including statements, digital correspondence clearly establishes that all decisions relating to procurement, import documentation, payments to foreign suppliers, and domestic sale of the misdeclared goods were undertaken at his direction as the same are mutatis mutandis applicable to this issue also.

31.3 As discussed in para 17 above, I find that under the Insecticides Act, 1968 every importer of insecticides is mandatorily required to obtain a Certificate of Registration or an Import Permit from the Registration Committee constituted under Section 5 of the said Act, in accordance with Section 9. Further, the importer must ensure that the insecticide is procured only from an approved source or licensed supplier, and that the consignment is accompanied by a valid invoice issued by the approved manufacturer or supplier as per the conditions prescribed by the Central Insecticides Board and Registration Committee (CIB&RC). In the present case, Shri Rajesh Vasoya has failed to comply with these statutory requirements. They imported restricted insecticides such as Chlorantraniliprole, Emamectin Benzoate, and other similar compounds without obtaining any registration certificate or import permit, and from unapproved foreign suppliers, by misdeclaring them as “Vinyl Acetate Ethylene Copolymer” as the same are mutatis mutandis applicable to this issue also.

31.4 I reiterate my findings at para 29 above wherein it has been clearly established that the goods are liable for confiscation under section 111(d), 111(l) and 111(m) of the Customs Act, 1962.

31.5 I find that Shri Praveen Patidar managed and operated M/s Vaishnavi Finechem, and was closely associated with Shri Rajesh Vasoya in the illegal importation and domestic distribution of restricted insecticides, has played an active role in facilitating and abetting the smuggling and misdeclaration of such goods. The evidences on record, including his voluntary statement corroborated with digital correspondence. His actions has made him liable for penal action under section 112 (a) and 112(b) of the Customs Act because of the following reasons:-

31.5.1 Penalty under Section 112(a): I find that in terms of Section 112(a) of the Customs Act, 1962, any person who, in relation to any goods liable for confiscation under Section 111, does or omits to do any act which renders such goods liable for confiscation, or abets such act, shall be liable to penalty. It is established that Shri Praveen Patidar the beneficial owner M/s Vaishnavi

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Finechem for importing restricted insecticides such as Nano KK (Chlorantraniliprole) by misdeclaring the same as “Vinyl Acetate Copolymer” under Bill of Entry No. 2931818 dated 18.10.2022 and BL no. GLW2022110218 dated 22.12.2022. He has admitted that the declared value was USD 2/kg, whereas the actual market price was around USD 54/kg, and that all import-related and accounting operations were handled jointly by him. His direct involvement in misdeclaration of description and undervaluation demonstrates clear abetment in acts rendering the goods liable for confiscation under Section 111(d), 111(l), and 111(m), thereby attracting penalty under Section 112(a).

31.5.2 Penalty under Section 112(b):- I find that in terms of Section 112(b) of the Customs Act, 1962, any person who acquires possession of or is in any way concerned in carrying, keeping, concealing, selling, or purchasing goods which he knows or has reason to believe are liable to confiscation, shall be liable to penalty. Shri Praveen Patidar was actively concerned in the handling, storage, and sale of smuggled insecticides imported under misdeclaration through M/s Vaishnavi Finechem. He admitted that approximately 800 kg of Nano KK, imported under misdeclaration, was stored in the firm’s premises and that payments for these goods were arranged through hawala channels. His active management of the operations, handling of sale proceeds, and coordination with Shri Rajesh Vasoya clearly establish his knowledge and complicity in dealing with goods liable for confiscation, thereby attracting penalty under Section 112(b).

31.6 In view of the above, I hold that Shri Praveen Patidar is liable for penalty under section 112(a) and 112(b) of the Customs Act, 1962.

PAST BILLS OF ENTRY (DUTY)

J. Now I take up the next question as to whether the duty assessed on declared goods of Rs.31,96,456/- as per Annexure-C of the said goods should be reassessed as Rs.9,83,46,521/- as per Annexure-D, and the differential duty of Rs.9,51,50,065/- (Rs.9,83,46,521-Rs.31,96,456) with respect to M/s Gopal Exim, the duty assessed on declared goods of Rs.88,58,998/- as per Annexure-E of the said goods should not be reassessed as Rs.34,75,80,432/- as per Annexure-F, and the differential duty of Rs.33,87,21,434/- (Rs.34,75,80,432-Rs.88,58,998) with respect to M/s Satnam Enterprises and the duty assessed on declared goods of Rs.1,02,40,250/- as per Annexure-G of the said goods should not be reassessed as Rs.39,02,20,014/- as per Annexure-H, and the differential duty of Rs.37,99,79,764/- (Rs. 39,02,20,014-Rs. 1,02,40,250) with respect to M/s Pooja Enterprises should be demanded and recovered from Shri Rajesh Vasoya under the provisions of Section 28(4) of the Customs Act, 1962 along with appropriate interest under the provisions of Section 28AA of the Customs Act, 1962.

32. I reiterate my findings at para 17 regarding misdeclaration of imported goods as “Vinyl Acetate Ethylene Copolymer” while actually importing restricted insecticides such as Chlorantraniliprole, Emamectin Benzoate and other insecticidal compounds. The misdeclaration was deliberate and intended to evade the statutory restrictions prescribed under the Insecticides Act, 1968, as well as to avoid payment of applicable customs duties.

32.1 I reiterate my findings at para 18 to 18.29 regarding declared values of the imported goods in the Bills of Entry filed in the names of M/s Gopal Exim and M/s Satnam Enterprise are grossly undervalued and are not acceptable under Section 14 of the Customs Act, 1962. The oral, digital, and documentary evidences, including proforma invoices, email correspondences, and the statement of Shri Rajesh Vasoya, clearly reveal that the actual transaction value of the goods ranged between USD 60/kg to USD 110/kg, as against the declared value of USD 2/kg. Accordingly, the declared values have been rejected, and the assessable values have been re-determined under Section 14(1) of the Customs Act, 1962 read with the Customs Valuation Rules, 2007 to reflect the true and actual value of the imported goods.

32.2 I reiterate my findings from 18.29 to 25 above, wherein it has been undiisputedly established that Shri Rajesh Vasoya is the beneficial owner and mastermind behind the operations of M/s

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Gopal Exim and M/s Satnam Enterprise, both of which were created and operated under his control for the purpose of importing restricted insecticides by way of misdeclaration and undervaluation. The evidence on record, including statements, digital correspondence, and financial trails, clearly establishes that all decisions relating to procurement, import documentation, payments to foreign suppliers, and domestic sale of the misdeclared goods were undertaken at his direction.

32.3 I observe that the consignments imported in the past by M/s Gopal Exim (IEC No. DORPM2339C), M/s Satnam Enterprise (IEC No. AUFPR0727G) and M/s Pooja Enterprise (IEC No. APEPT98 96C) as listed under Annexure-C, D, E, F, G and H, though prohibited, were cleared by gross mis-declaration and without proper duty payment. Since the goods are no longer available for seizure and confiscation, the duty is liable to be recovered under Section 28 (4) of the Customs Act, 1962 along with interest apart from imposition of penalty. This duty liability is ascertained on the basis of redetermined value as per Table 13 above.

ANNEXURE C

Annexure-C														
(Past Imports made by Importer M/s Gopal Exim (IEC No. DORPM2339C) at Nhava Sheva port (INNSA1) from China: As declared in Bill of Entry														
SRL NO.	BE NUMBER	BE DATE	INVOICE NO.	INVOICE DATE	SUPPLIER NAME	DECLARED ITEM DESCRIPTION	ITEM SERIAL NUMBER IN BE	CTH	QUANTITY	UQC	UNIT PRICE (IN USD)	EXCHANGE RATE (USD TO INR)	ITEM WISE ASS VALUE	BCD RATE
													BCD AMOUNT (in INR)	SCD RATE
													SCD AMOUNT (in INR)	IGST RATE
													IGST AMOUNT (in INR)	TOTAL DUTY (IN INR)
1	5458417	16-09-2021	MDC210730MQ225A	20-09-2021	SHANGHAI MINGDOU CHEMICAL CO.LTD	VINYL ACETATE ETHYLENE COPOLYMER	1	39013000	3000	KGS	2	73.95	4,43,700	7.5
2	5981301	25-10-2021	MDC210730MQ225B	28-09-2021	SHANGHAI MINGDOU CHEMICAL CO.LTD	VINYL ACETATE ETHYLENE COPOLYMER	1	39013000	2000	KGS	2	75.8	3,03,200	7.5
3	7023755	10-01-2022	MDC210730MQ235A	23-12-2021	SHANGHAI MINGDOU CHEMICAL CO.LTD	VINYL ACETATE ETHYLENE COPOLYMER	1	39013000	3425	KGS	2	75.4	5,16,490	7.5
4	7361176	04-02-2022	MDC210730MQ235B	14-01-2022	SHANGHAI MINGDOU CHEMICAL CO.LTD	VINYL ACETATE ETHYLENE COPOLYMER	1	39013000	2600	KGS	2	75.75	3,93,900	7.5
5	8331817	19-04-2022	MDC220308MQ253	18-03-2022	SHANGHAI MINGDOU CHEMICAL CO.LTD	VINYL ACETATE ETHYLENE COPOLYMER	1	39013000	15000	KGS	2	76.8	23,04,000	7.5
6	8652372	12-05-2022	MDC220320MQ255	20-04-2022	SHANGHAI MINGDOU CHEMICAL CO., LTD	VINYL ACETATE ETHYLENE COPOLYMER	1	39013000	5000	KGS	2	77.05	7,70,500	7.5
7	8843248	26-05-2022	YYN081220408CL	09-05-2022	SHANGHAI AGRO RIVER CHEMICAL CO., LTD	VINYL ACETATE ETHYLENE COPOLYMER	1	39013000	8900	KGS	2	78.6	13,99,080	7.5
8	8923227	01-06-2022	YYN081220419CL	16-05-2022	SHANGHAI AGRO RIVER CHEMICAL CO., LTD	VINYL ACETATE ETHYLENE COPOLYMER	1	39013000	8900	KGS	2	78.6	13,99,080	7.5
9	9809050	01-08-2022	MDC220614MQ264	11-07-2022	SHANGHAI MINGDOU CHEMICAL CO., LTD	VINYL ACETATE ETHYLENE COPOLYMER	1	39013000	6350	KGS	2	78.6	9,98,220	7.5
10	9811508	01-08-2022	MDC220614MQ265	16-07-2022	SHANGHAI MINGDOU CHEMICAL CO., LTD	VINYL ACETATE ETHYLENE COPOLYMER	1	39013000	5000	KGS	2	80.95	8,09,500	7.5
11	2253735	01-09-2022	MDC220614MQ274	06-08-2022	SHANGHAI MINGDOU CHEMICAL CO., LTD	VINYL ACETATE ETHYLENE COPOLYMER	1	39013000	6000	KGS	2	80.95	9,71,400	7.5
12	2854443	13-10-2022	MDC220830MQ280	20-09-2022	SHANGHAI MINGDOU CHEMICAL CO., LTD	VINYL ACETATE ETHYLENE COPOLYMER	1	39013000	6000	KGS	2	80.5	9,66,000	7.5
13	2910429	17-10-2022	MDC220830MQ280B	26-09-2022	SHANGHAI MINGDOU CHEMICAL CO., LTD	VINYL ACETATE ETHYLENE COPOLYMER	1	39013000	4025	KGS	2	82.45	6,63,723	7.5
TOTAL									73,275				1,15,24,990	8,64,374
													86,438	22,45,644
														31,96,456

ANNEXURE D

Annexure-D														
(Past Imports made by Importer M/s Gopal Exim (IEC No. DORPM2339C) at Nhava Sheva port (INNSA1) from China: Actual item imported in guise of Vinyl Acetate Ethylene Copolymer														
SRL NO.	BE NUMBER	BE DATE	INVOICE NO.	INVOICE DATE	SUPPLIER NAME	ACTUAL ITEM DESCRIPTION	ITEM SERIAL NUMBER	CTH	QUANTITY	UQC	UNIT PRICE (IN USD)	EXCHANGE RATE (USD TO INR)	ITEM WISE ASS VALUE	BCD RATE
													BCD AMOUNT (in INR)	SCD RATE
													SCD AMOUNT (in INR)	IGST RATE
													IGST AMOUNT (in INR)	TOTAL DUTY (IN INR)
1	5458417	16-09-2021	MDC210730MQ225A	20-09-2021	SHANGHAI MINGDOU CHEMICAL CO.LTD	Nano Chlorantraniliprole	1	38089990	3000	KGS	65	73.95	1,44,20,250	10
2	5981301	25-10-2021	MDC210730MQ225B	28-09-2021	SHANGHAI MINGDOU CHEMICAL CO.LTD	Nano Abamectin	1	38089990	2000	KGS	25	75.8	37,90,000	10
3	7023755	10-01-2022	MDC210730MQ235A	23-12-2021	SHANGHAI MINGDOU CHEMICAL CO.LTD	Emamectin Benzoate	1	38089990	3425	KGS	68	75.4	1,75,60,660	10
4	7361176	04-02-2022	MDC210730MQ235B	14-01-2022	SHANGHAI MINGDOU CHEMICAL CO.LTD	Emamectin Benzoate	1	38089990	2600	KGS	68	75.75	1,25,04,800	10
5	8331817	19-04-2022	MDC220308MQ253	18-03-2022	SHANGHAI MINGDOU CHEMICAL CO., LTD	Flubutrazol	1	38089990	15000	KGS	12	76.8	1,38,24,000	10
6	8652372	12-05-2022	MDC220320MQ255	20-04-2022	SHANGHAI MINGDOU CHEMICAL CO., LTD	Emamectin Benzoate	1	38089990	5000	KGS	68	77.05	2,61,97,000	10
7	8843248	26-05-2022	YYN081220408CL	09-05-2022	SHANGHAI AGRO RIVER CHEMICAL CO., LTD	Chlorantraniliprole	1	38089990	8900	KGS	70	78.6	4,89,67,800	10
8	8923227	01-06-2022	YYN081220419CL	16-05-2022	SHANGHAI AGRO RIVER CHEMICAL CO., LTD	Emamectin Benzoate	1	38089990	500	KGS	68	78.6	26,72,400	10
9	9809050	01-08-2022	MDC220614MQ264	11-07-2022	SHANGHAI MINGDOU CHEMICAL CO., LTD	Nano Emamectin Benzoate	2	38089990	2600	KGS	64	78.6	1,30,79,040	10
10	9811508	01-08-2022	MDC220614MQ265	16-07-2022	SHANGHAI MINGDOU CHEMICAL CO., LTD	Dinotefuron	3	38089990	2250	KGS	24.5	78.6	43,32,825	10
11	2253735	01-09-2022	MDC220614MQ274	06-08-2022	SHANGHAI MINGDOU CHEMICAL CO., LTD	Abamectin Benzoate	1	38089990	5000	KGS	85.7	80.95	1,72,920	10
12	2854443	13-10-2022	MDC220830MQ280	20-09-2022	SHANGHAI MINGDOU CHEMICAL CO., LTD	Emamectin Benzoate	1	38089990	6000	KGS	68	80.95	3,30,27,600	10
13	2910429	17-10-2022	MDC220830MQ280B	26-09-2022	SHANGHAI MINGDOU CHEMICAL CO., LTD	Chlorantraniliprole	1	38089990	4025	KGS	70	82.45	3,44,84,713	10
TOTAL									73,275				31,74,51,650	3,17,45,165
														31,74,517
														6,34,26,840

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ANNEXURE E

Annexure-E																				
(Past Imports made by Importer M/s Sainam Enterprise (IEC No. AUJFPR0272G) at Nhava Sheva port (INNSA1) from China: As declared in Bill of Entry)																				
Sr. No.	BE NUMBER	BE DATE	INVOICE NO	INVOICE DATE	SUPPLIER NAME	DECLARED ITEM DESCRIPTION	ITEMSERIALNUMBER	CTH	QUANTITY	UQC	UNIT PRICE (IN USD)	EXCHANGE RATE (USD TO INR)	ITEM WISE ASS. VALUE	BCD RATE	BCD AMOUNT (IN INR)	SCD RATE	SCD AMOUNT (IN INR)	IGST RATE	IGST AMOUNT (IN INR)	TOTAL DUTY (IN INR)
1	2404349	13-03-2019	SGIN011190213CL	20-03-2019	SHANGHAI AGROCHINA CHEMICAL CO LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3000	KGS	2	71	4,26,000	7.5	31,950	10	3,195	18	83,006	1,18,151	
2	2676550	02-04-2019	SGIN011190218CL	14-03-2019	SHANGHAI THOUSAND STAR CULTURE DEVL	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	4000	KGS	2	70	5,60,000	7.5	42,000	10	4,200	18	1,09,116	1,55,316	
3	2763003	08-04-2019	SGIN011190218CL	21-03-2019	SHANGHAI THOUSAND STAR CULTURE DEVL	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	2000	KGS	2	69.45	2,77,800	7.5	20,835	10	2,084	18	54,129	77,048	
4	4153317	18-07-2019	SGIN011190311CL	29-06-2019	SHANGHAI THOUSANDS STAR CULTURE DEV	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	2000	KGS	2	69.75	2,79,000	7.5	20,925	10	2,093	18	54,363	77,381	
5	4547837	19-08-2019	SGIN071190717CL	02-08-2019	SHANGHAI THOUSANDS STAR CULTURE DEV	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	1000	KGS	2	71.85	1,43,700	7.5	10,778	10	1,078	18	28,000	39,855	
6	4679033	28-08-2019	HNNB0071190705CL	04-08-2019	SHANGHAI THOUSANDS STAR CULTURE DEV	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	1500	KGS	2	71.85	2,15,550	7.5	16,166	10	1,617	18	42,000	59,783	
7	5105226	28-09-2019	SGIN011190311CL	07-09-2019	SHANGHAI THOUSANDS STAR CULTURE DEV	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	2600	KGS	2	72.2	1,44,400	7.5	10,830	10	1,083	18	28,136	40,049	
8	5175614	09-10-2019	HNNB011190911CL	21-09-2019	SHANGHAI AGRO ASIA CHEMICAL CO., LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3100	KGS	2	71.9	4,45,780	7.5	33,434	10	3,343	18	86,860	1,23,637	
9	6175184	21-12-2019	HNNB071191111CL	01-12-2019	SHANGHAI AGRO ASIA CHEMICAL CO., LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	1950	KGS	2	71.65	2,79,435	7.5	20,958	10	2,096	18	54,448	77,501	
10	6610496	24-01-2020	HNNB071191212CL	03-01-2020	SHANGHAI AGROASIA CHEMICAL CO., LTD	ISO TRIDECONAL ETHOXYLATE ETHER	1 38140020	1000	KGS	2	71.65	1,43,300	10	14,330	14,333		18	28,631	44,294	
11	6716246	05-02-2020	HNNB071191203CL	03-01-2020	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3000	KGS	2	76.3	3,06,800	7.5	23,010	10	2,301	18	59,780	85,091	
12	7441805	13-04-2020	20042505	25-04-2020	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	4000	KGS	2	76.7	3,06,800	7.5	23,010	10	2,301	18	59,780	85,091	
13	7667252	15-05-2020	20032108	21-03-2020	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3000	KGS	1.9	76.45	4,35,765	7.5	32,682	10	3,268	18	84,909	1,20,859	
14	7792296	01-06-2020	20050602	06-05-2020	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3000	KGS	2	76.45	8,71,530	7.5	65,365	10	6,537	18	1,69,818	2,41,719	
15	7851748	08-06-2020	202050040429	03-05-2020	HENAN SENYO INDUSTRY CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	5700	KGS	2	76.45	9,17,400	7.5	68,805	10	6,881	18	1,78,755	2,54,441	
16	7851829	08-06-2020	HNNB011200413CL	11-05-2020	SHANGHAI THOUSANDS STAR CULTURE DEVELOPMENT CO. LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	6000	KGS	2	76.45	9,17,400	7.5	68,805	10	6,881	18	1,78,755	2,54,441	
17	7859466	09-06-2020	2020LYRM02	03-05-2020	SHANGHAI THOUSANDS STAR CULTURE DEVELOPMENT CO. LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	7850	KGS	2	76.45	12,00,265	7.5	90,020	10	9,002	18	2,33,872	3,32,894	
18	7859877	09-06-2020	HNNB011200413CL	19-06-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	ISO TRIDECONAL ETHOXYLATE ETHER	1 38140020	500	KGS	2	77.05	77,050	10	7,705	7,710		18	15,395	23,870	
19	7960348	20-06-2020	MDC39709MQ318CL	01-06-2020	SHANGHAI MINGDOU CHEMICAL CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3000	KGS	2	77.05	4,62,300	7.5	34,673	10	3,467	18	90,079	1,28,219	
20	7966322	21-06-2020	MDC39709MQ318CL	01-06-2020	SHANGHAI MINGDOU CHEMICAL CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3000	KGS	2	77.05	4,62,300	7.5	34,673	10	3,467	18	90,079	1,28,219	
21	8264861	24-07-2020	HNNB071200618CL	01-07-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	2500	KGS	2	75.75	11,79,550	7.5	88,466	10	8,847	18	2,29,835	3,27,148	
22	8400441	07-08-2020	20072003	20-07-2020	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	5200	KGS	2	75.75	3,78,750	7.5	28,406	10	2,841	18	73,799	1,05,046	
23	8657788	08-08-2020	HNNB011200718CL	08-08-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	4000	KGS	2	75.9	6,07,200	7.5	45,540	10	4,554	18	1,18,313	1,68,407	
24	8668331	01-09-2020	20ESW52YCRAG02	03-08-2020	NANJING ESSENCE FINE-CHEMICAL CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	2750	KGS	2	74.1	4,07,550	7.5	30,566	10	3,057	18	79,411	1,13,034	
25	8724754	07-09-2020	HNNB071200718CL	09-08-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	ISO TRIDECONAL ETHOXYLATE ETHER	1 38140020	4000	KGS	2	74.1	5,92,800	10	59,280	10	5,928	18	1,58,441	2,33,540	
26	8732626	07-09-2020	MDC39709MQ318CL	01-09-2020	SHANGHAI MINGDOU CHEMICAL CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	2000	KGS	2	75.15	3,00,600	7.5	22,545	10	2,255	18	58,572	83,371	
27	9497968	09-11-2020	20121605	16-10-2020	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3000	KGS	2	75.15	4,50,900	7.5	33,818	10	3,382	18	87,858	1,25,057	
28	9590914	17-11-2020	MDC39709MQ318CL	25-10-2020	SHANGHAI MINGDOU CHEMICAL CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3400	KGS	2	74.7	5,07,960	7.5	38,097	10	3,810	18	98,976	1,40,883	
29	9595131	17-11-2020	HNNB011201122CL	02-12-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	5000	KGS	2	74	7,40,000	7.5	55,500	10	5,550	18	1,44,189	2,05,239	
30	1230884	12-01-2021	20121802	18-12-2020	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	4000	KGS	2	73.85	5,90,800	7.5	44,310	10	4,431	18	1,15,117	1,63,858	
31	2515339	27-01-2021	20122503	25-12-2020	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3000	KGS	2	73.85	4,43,100	7.5	33,233	10	3,323	18	86,338	1,22,894	
32	2573292	30-01-2021	20122602	26-12-2020	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	8400	KGS	2	73.8	12,99,840	7.5	92,988	10	9,299	18	2,41,543	3,43,407	
33	27721574	11-02-2021	HNNB071201220CL	18-01-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	5000	KGS	2	73.7	7,37,000	7.5	55,275	10	5,528	18	1,43,365	2,04,407	
34	2881622	23-02-2021	21011508	15-01-2021	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3300	KGS	2	73.7	4,86,420	7.5	36,482	10	3,648	18	94,779	1,34,909	
35	2943275	27-02-2021	HNNB011210109CL	02-02-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	5750	KGS	2	73.35	8,43,325	7.5	63,254	10	6,326	18	1,64,351	2,33,321	
36	3396788	01-04-2021	HNNB011210235CL	12-03-2021	SHANGHAI MINGDOU CHEMICAL CO LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	8000	KGS	2	73.35	11,73,600	7.5	88,020	10	8,802	18	2,28,676	3,25,498	
37	3396796	01-04-2021	MDC39709MQ318CL	13-03-2021	SHANGHAI MINGDOU CHEMICAL CO LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	4000	KGS	2	74.15	5,93,200	0	0	0	0	0	0	0	
38	3446661	05-04-2021	HNNB071201220CL	15-03-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3775	KGS	2	74.15	5,59,833	7.5	41,987	10	4,199	18	1,09,083	1,55,270	
39	3531726	12-04-2021	HNNB071201220CL	17-03-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	5300	KGS	2	76.15	8,07,190	7.5	60,539	10	6,054	18	1,57,381	2,23,874	
40	3744478	27-04-2021	HNNB071201220CL	11-04-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3300	KGS	2	76.15	5,02,590	7.5	37,994	10	3,799	18	97,230	1,39,393	
41	3805192	03-05-2021	HNNB071201351CL	13-04-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	6000	KGS	2	74.75	8,97,000	7.5	67,275	10	6,728	18	1,74,781	2,48,783	
42	4015101	20-05-2021	HNNB071210416CL	04-05-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	6000	KGS	2	74.75	8,97,000	7.5	67,275	10	6,728	18	1,74,781	2,48,783	

Annexure-E																				
(Past Imports made by Importer M/s Satnam Enterprise (IEC No. AUJFPR0272G) at Nhava Sheva port (INNSA1) from China: As declared in Bill of Entry																				
Sr. No.	BE NUMBER	BE DATE	INVOICE NO	INVOICE DATE	SUPPLIER NAME	DECLARED ITEM DESCRIPTION	ITEMSERIALNUMBER	CTH	QUANTITY	UQC	UNIT PRICE (IN USD)	EXCHANGE RATE (USD TO INR)	ITEM WISE ASS. VALUE	BCD RATE	BCD AMOUNT (in INR)	SCD RATE	SCD AMOUNT (in INR)	IGST RATE	IGST AMOUNT (in INR)	TOTAL DUTY (in INR)
43	4144152	31-05-2021	HNN011210501CL	17-05-2021	QINGDAO HR INTERNATIONAL LOGISTICS	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	2700	KGS	2	74.1	4,00,140	7.5	30,011	10	3,001	18	77,967	1,10,979	
44	4643728	12-07-2021	HNN011210525CL	18-06-2021	QINGDAO HR INTERNATIONAL LOGISTICS	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	4000	KGS	2	75.3	6,02,400	7.5	45,180	10	4,518	18	1,17,378	1,67,076	
45	4839396	28-07-2021	HNN024710531LUM	14-07-2021	QINGDAO HR INTERNATIONAL LOGISTICS	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	4800	KGS	2	75.4	7,23,840	7.5	54,288	10	5,429	18	1,41,040	2,00,757	
46	4951830	06-08-2021	HNN0116210629CL	19-07-2021	QINGDAO HR INTERNATIONAL LOGISTICS	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	5800	KGS	2	75.1	8,71,160	7.5	65,337	10	6,534	18	1,69,746	2,41,616	
47	5062357	16-08-2021	HNN071210617LUM	02-08-2021	QINGDAO HR INTERNATIONAL LOGISTICS	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	4500	KGS	2	75.1	6,75,900	7.5	50,693	10	5,069	18	1,31,699	1,87,461	
48	5194510	26-08-2021	HNN071210629CL	10-08-2021	QINGDAO HR INTERNATIONAL LOGISTICS	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	2800	KGS	2	75.2	4,21,120	7.5	31,584	10	3,158	18	82,055	1,16,798	
49	5800296	11-10-2021	HNN0161210818CL	26-09-2021	QINGDAO HR INTERNATIONAL LOGISTICS	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3000	KGS	2	75.7	4,54,200	7.5	34,065	10	3,407	18	88,501	1,25,972	
50	6217118	16-11-2021	HNN016210925CL	26-10-2021	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3000	KGS	2	75.55	4,53,300	7.5	33,998	10	3,400	18	88,325	1,25,713	
51	8373546	22-04-2022	YYN085220224CL	21-03-2022	SHANGHAI AGROFIVER CHEMICAL CO. LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3200	KGS	2	77.15	4,99,760	7.5	37,032	10	3,703	18	96,209	1,36,944	
52	8389993	23-04-2022	HNN1915220315LY	04-04-2022	SHANGHAI AGROCHINA CHEMICAL CO.,LTD.	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	6500	KGS	2	77.15	10,02,950	7.5	75,221	10	7,522	18	1,95,425	2,78,168	
53	9135481	16-06-2022	HNN1915220329LY	05-06-2022	SHANGHAI AGROCHINA CHEMICAL CO.,LTD.	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	4800	KGS	2	78.5	7,53,600	7.5	58,520	10	5,852	18	1,46,839	2,09,011	
54	9134247	16-06-2022	YYN111220510CL	01-06-2022	SHANGHAI AGROFIVER CHEMICAL CO. LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	6000	KGS	2	78.5	9,42,000	7.5	70,650	10	7,065	18	1,83,549	2,61,264	
55	2853121	13-10-2022	YYN111220829CL	19-09-2022	SHANGHAI AGROFIVER CHEMICAL CO. LTD	VINYL ACETATE ETHYLENE COPOLYMER	1 39013000	3500	KGS	2	82.45	5,77,150	7.5	43,286	10	4,329	18	1,12,458	1,60,073	
NOTE: No Duty Payment found in ICD/ED system for BE NO. 344661 dated 05.04.2021 mentioned at sr. no. 38, hence duty paid is zero									2,16,225			3,24,39,643	2,40,822			62,09,304	68,58,998			

File No. S/10-190/23-24/Commr./NS-I/CAC/JNCH
SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

ANNEXURE F

Annexure-F														
(Post Imports made by Importer M/s Satnam Enterprise (IEC No. AUFR07276) at Nhava Sheva port (NNSA1) from China: Actual item imported in guise of Vinyl Acetate Ethylene Copolymer & other chemicals														
SER. NO.	BENEFICIARY	REMARKS	INVOICE NO	INVOICE DATE	SUPPLIER NAME	ACTUAL ITEM DESCRIPTION	ITEMS/QUANTITY	CTH	QUANTITY	UNIT PRICE (IN USD)	EXCHANGE RATE (USD TO INR)	ITEM WISE ASS. VALUE	BCD RATE	BCD AMOUNT (IN INR)
1	7404349	13-03-2019	SGIN011902121	20-03-2019	SHANGHAI AGROCHINA CHEMICAL CO. LTD.	Chlorantraniliprole	1 38089990	3000	KGS	70	71	1,49,10,000	10	14,91,000
2	7407620	02-04-2019	SGIN011902121	12-03-2019	SHANGHAI THOUSAND STAR CULTURE DEV.	Chlorantraniliprole	1 38089990	4000	KGS	70	70	1,96,00,000	10	19,60,000
3	7367001	08-04-2019	SGIN011902121	21-07-2019	SHANGHAI THOUSAND STAR CULTURE DEV.	Chlorantraniliprole	1 38089990	2000	KGS	70	69.45	97,23,000	10	9,72,300
4	4115317	18-07-2019	SGIN011902121	20-06-2019	SHANGHAI THOUSAND STAR CULTURE DEV.	Chlorantraniliprole	1 38089990	2000	KGS	70	69.75	97,65,000	10	9,76,500
5	4547827	19-08-2019	SGIN011902121	02-05-2019	SHANGHAI THOUSAND STAR CULTURE DEV.	Chlorantraniliprole	1 38089990	1000	KGS	70	71.85	50,29,500	10	5,02,950
6	4679623	28-08-2019	HNB007190705CL	04-08-2019	SHANGHAI THOUSAND STAR CULTURE DEV.	Chlorantraniliprole	1 38089990	1500	KGS	70	72.2	54,54,000	10	5,45,400
7	5100520	28-09-2019	SGIN011902121	07-09-2019	SHANGHAI THOUSAND STAR CULTURE DEV.	Chlorantraniliprole	1 38089990	2600	KGS	70	72.15	1,31,31,300	10	1,31,31,300
8	5216671	09-10-2019	HNB007190705CL	21-09-2019	SHANGHAI AGRO ASIA CHEMICAL CO., LTD.	Chlorantraniliprole	1 38089990	3100	KGS	70	71.9	1,56,02,300	10	1,56,02,300
9	6216184	21-12-2019	HNB007190705CL	01-12-2019	SHANGHAI AGRO ASIA CHEMICAL CO., LTD.	Chlorantraniliprole	1 38089990	1950	KGS	70	71.65	97,80,225	10	9,78,02,225
10	6610406	24-01-2020	HNB007190705CL	03-01-2020	SHANGHAI AGRO ASIA CHEMICAL CO., LTD.	Chlorantraniliprole	1 38089990	3100	KGS	70	71.9	1,56,02,300	10	1,56,02,300
11	6716241	01-02-2020	HNB007190705CL	14-02-2020	SHANGHAI AGRO ASIA CHEMICAL CO., LTD.	Chlorantraniliprole	1 38089990	1950	KGS	70	71.65	97,80,225	10	9,78,02,225
12	7441805	13-04-2020	20032106	21-03-2020	BRILLIANT TOP CORPORATION LIMITED	Emamectin Benzoate	1 38089990	3000	KGS	70	71.65	50,15,500	10	5,01,550
13	7567252	15-05-2020	20042505	25-04-2020	BRILLIANT TOP CORPORATION LIMITED	Emamectin Benzoate	1 38089990	2000	KGS	68	76.5	1,60,33,500	10	1,60,33,500
14	7792296	01-06-2020	20050602	06-05-2020	BRILLIANT TOP CORPORATION LIMITED	Chlorantraniliprole	1 38089990	4000	KGS	70	76.5	1,04,31,200	10	1,04,31,200
15	7851748	08-06-2020	20050604A29	03-05-2020	HENAN SENYO INDUSTRY CO., LTD.	Chlorantraniliprole	1 38089990	3000	KGS	70	76.5	1,60,33,500	10	1,60,33,500
16	7851829	08-06-2020	HNB007190705CL	11-05-2020	SHANGHAI THOUSAND STAR CULTURE DEVELOPMENT CO. LTD.	Chlorantraniliprole	1 38089990	5700	KGS	70	76.5	1,60,33,500	10	1,60,33,500
17	7859466	09-06-2020	2002070002	19-05-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	Chlorantraniliprole	1 38089990	6000	KGS	70	76.5	3,21,09,000	10	3,21,09,000
18	7859877	09-06-2020	HNB007190705CL	19-05-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	Chlorantraniliprole	1 38089990	7850	KGS	70	76.5	4,20,09,275	10	4,20,09,275
19	7960348	22-06-2020	MDC1907190705CL	01-06-2020	SHANGHAI MINGDOU CHEMICAL CO., LTD.	Chlorantraniliprole	1 38089990	500	KGS	70	77.05	26,96,750	10	2,69,675
20	7960348	22-06-2020	MDC1907190705CL	01-06-2020	SHANGHAI MINGDOU CHEMICAL CO., LTD.	Chlorantraniliprole	1 38089990	3000	KGS	70	77.05	1,61,80,500	10	1,61,80,500
21	8264481	24-07-2020	HNB007190705CL	04-07-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	Chlorantraniliprole	1 38089990	7750	KGS	70	76.1	4,12,84,250	10	4,12,84,250
22	8400441	07-08-2020	20072020	20-07-2020	BRILLIANT TOP CORPORATION LIMITED	Chlorantraniliprole	1 38089990	2500	KGS	70	75.75	1,32,56,250	10	1,32,56,250
23	8657288	31-08-2020	HNB007190705CL	08-08-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	Chlorantraniliprole	1 38089990	9200	KGS	70	75.9	4,88,79,600	10	4,88,79,600
24	8668331	01-09-2020	20050604A29	03-08-2020	NANJING ESSENCE FINE-CHEMICAL CO., LTD.	Chlorantraniliprole	1 38089990	4000	KGS	70	75.9	2,12,52,000	10	2,12,52,000
25	8743754	07-09-2020	HNB007190705CL	09-08-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	Chlorantraniliprole	1 38089990	2750	KGS	70	74.1	1,42,64,250	10	1,42,64,250
26	8733626	07-09-2020	MDC1907190705CL	18-08-2020	SHANGHAI MINGDOU CHEMICAL CO., LTD.	Chlorantraniliprole	1 38089990	2000	KGS	70	75.15	1,05,21,000	10	1,05,21,000
27	8497694	09-11-2020	20010605	16-10-2020	BRILLIANT TOP CORPORATION LIMITED	Chlorantraniliprole	1 38089990	3000	KGS	70	75.15	1,57,81,500	10	1,57,81,500
28	9309294	17-11-2020	MDC-20100905CL	25-10-2020	SHANGHAI MINGDOU CHEMICAL CO., LTD.	Chlorantraniliprole	1 38089990	3400	KGS	70	74.7	1,77,78,600	10	1,77,78,600
29	9995131	17-12-2020	HNB007190705CL	02-12-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	Chlorantraniliprole	1 38089990	5000	KGS	70	74	2,50,00,000	10	2,50,00,000
30	2320894	12-01-2021	20121802	18-12-2020	BRILLIANT TOP CORPORATION LIMITED	Chlorantraniliprole	1 38089990	4000	KGS	70	73.85	2,95,33,375	10	2,95,33,375
31	2515339	27-01-2021	20122503	25-12-2020	BRILLIANT TOP CORPORATION LIMITED	Chlorantraniliprole	1 38089990	2000	KGS	70	73.85	1,48,70,000	10	1,48,70,000
32	2515339	27-01-2021	20122503	25-12-2020	BRILLIANT TOP CORPORATION LIMITED	Chlorantraniliprole	1 38089990	4000	KGS	70	73.85	2,95,33,375	10	2,95,33,375
33	2721574	11-03-2021	HNB007190705CL	18-03-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	Chlorantraniliprole	1 38089990	8400	KGS	70	73.8	4,33,94,400	10	4,33,94,400
34	2881622	23-02-2021	21011508	15-03-2021	BRILLIANT TOP CORPORATION LIMITED	Chlorantraniliprole	1 38089990	5000	KGS	70	73.7	2,57,95,000	10	2,57,95,000
35	2943275	27-02-2021	HNB007190705CL	01-02-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	Chlorantraniliprole	1 38089990	3300	KGS	70	73.7	1,70,24,700	10	1,70,24,700
36	3396788	01-04-2021	HNB007190705CL	12-03-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	Chlorantraniliprole	1 38089990	5750	KGS	70	73.35	2,95,33,375	10	2,95,33,375
37	3396788	01-04-2021	MDC1907190705CL	11-03-2021	SHANGHAI MINGDOU CHEMICAL CO. LTD.	Chlorantraniliprole	1 38089990	8500	KGS	70	73.35	4,10,76,000	10	4,10,76,000
38	3446661	05-04-2021	HNB007190705CL	15-03-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	Chlorantraniliprole	1 38089990	4000	KGS	70	74.15	2,97,62,000	10	2,97,62,000
39	3531726	12-04-2021	HNB007190705CL	17-03-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	Emamectin Benzoate	1 38089990	3775	KGS	68	74.15	1,90,34,305	10	1,90,34,305
40	3724416	27-04-2021	HNB007190705CL	11-04-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	Emamectin Benzoate	1 38089990	1000	KGS	68	76.15	51,78,200	10	5,17,820
41	3724416	27-04-2021	HNB007190705CL	11-04-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	Nano Emamectin Benzoate	2 38089990	1500	KGS	64	76.15	73,10,400	10	7,31,040
42	3724416	27-04-2021	HNB007190705CL	11-04-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	Nano Chlorantraniliprole	3 38089990	700	KGS	65	76.15	34,94,525	10	3,46,453

Annexure-F																		
(Post Imports made by Importer M/s Satnam Enterprise (IEC No. AUFR07276) at Nhava Sheva port (NNSA1) from China: Actual item imported in guise of Vinyl Acetate Ethylene Copolymer & other chemicals)																		
SER. NO.	BENEFICIARY	REDATE	INVOICE NO	INVOICE DATE	SUPPLIER NAME	ACTUAL ITEM DESCRIPTION	ITEMS/QUANTITY	CTH	QUANTITY	UNIT PRICE (IN USD)	EXCHANGE RATE (USD TO INR)	ITEM WISE ASS. VALUE	BCD RATE	BCD AMOUNT (IN INR)	IGST RATE	IGST AMOUNT (IN INR)	TOTAL DUTY (IN INR)	
40	3724416	27-04-2021	HNB007190705CL	11-04-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	Chlorantraniliprole	4 38089990	200	KGS	18	76.15	2,74,140	10	27,414	18	54,773	84,293	
						Plant Growth Regulator (6-Benzyladenine)	5 38089990	200	KGS	25	76.15	3,80,750	10	38,075	18	76,074	1,17,955	
						Pulverized	6 38089990	500	KGS	12	76.15	4,56,900	10	45,981	18	91,369	1,41,348	
						Nano Abamectin	7 38089990	500	KGS	25	76.15	9,51,875	10	95,188	18	1,90,185	2,84,891	
						Nano Chlorantraniliprole	8 38089990	500	KGS	49	76.15	24,74,875	10	2,47,488	18	4,94,480	7,66,715	
						Pyrethroid	9 38089990	200	KGS	12	76.15	1,82,760	10	18,276	18	36,515	56,619	
						Emamectin Benzoate	1 38089990	1200	KGS	52	76.15	62,13,041	10	6,21,341	18	12,41,525	19,25,408	
						Abamectin	2 38089990	1000	KGS	68	76.15	51,78,200	10	5,17,820	18	11,79,182	10,34,604	
						Disulfur	3 38089990	500	KGS	66	76.15	6,52,606	10	65,251	18	1,30,391	2,02,177	
						Gibberellic acid	4 38089990	500	KGS	22	76.15	8,37,650	10	83,765	18	1,67,362	2,59,504	
						Chlorantraniliprole	5 38089990	500	KGS	70	76.15	34,26,750	10	3,42,675	18	6,84,666	10,61,607	
41	7065392	03-05-2021	HNB007190705CL	13-04-2021	QINGDAO H&R INTERNATIONAL LOGISTICS	Chlorantraniliprole	1 38089990	6000	KGS	64	74.1	1,28,04,480	10	12,80,448	18	25,58,335	39,66,828	
						Nano Emamectin Benzoate	1 38089990	2700	KGS	64	74.1	1,28,04,480	10	12,80,448	18	25,58,335	39,66,828	
						Chlorantraniliprole	1 38089990	4000	KGS	70	75.3	2,10,84,000	10	21,08,400	18	42,12,583	65,91,573	
						Chlorantraniliprole	1 38089990	4800	KGS	70	75.4	2,53,34,400	10	25,33,440	18	50,61,813	78,48,597	
						Chlorantraniliprole	1 38089990	5800	KGS	70	75.1	3,04,90,600	10	30,49,060	18	60,92,022	94,45,988	
						Chlorantraniliprole	1 38089990	4500	KGS	70	75.1	2,36,56,500	10	23,65,650	18	47,26,569	73,78,784	
						Chlorantraniliprole	1 38089990	2800	KGS	70	75.2	1,47,39,200	10	14,73,920	18	29,44,892	45,66,204	
						Chlorantraniliprole	1 38089990	3000	KGS	70	75.7	1,58,97,000	10	15,89,700	18	31,72,211	49,24,891	
						Chlorantraniliprole	1 38089990	3000	KGS	70	75.55	1,58,65,500	10	15,86,550	18	31,69,927	49,15,132	
51	8373546	22-04-2022	YNN01220825CL	21-03-2022	SHANGHAI AGROKRYER CHEMICAL CO. LTD.	Chlorantraniliprole	1 38089990	300	KGS	70	77.15	16,20,150	10	1,62,015	18	3,23,706	5,01,922	
						Emamectin Benzoate	2 38089990	1000	KGS	22	77.15	16,97,300	10	1,69,730	18	3,39,121	5,25,824	
						Abamectin	3 38089990	400	KGS	68	77.15	20,98,400	10	2,09,848	18	4,19,276	6,50,169	
						Emamectin Benzoate	4 38089990	500	KGS	85.7	77.15	33,05,878	10	3,30,588	18	6,60,514	10,24,161	
52	8389989	23-04-2022	HNB007190705CL	04-04-2022	SHANGHAI AGROKRYER CHEMICAL CO. LTD.	Chlorantraniliprole	5 38089990	1000	KGS	68	77.15	52,46,200	10	5,24,620	18	10,48,191	15,51,275	
53	9314841	16-06-2022	YNN01220825CL	05-06-2022	SHANGHAI AGROKRYER CHEMICAL CO. LTD.	Chlorantraniliprole	1 38089990	6500	KGS	70	77.15	3,31,03,250	10	33,10,325	18	66,20,650	1,02,47,974	
54	9134247	16-06-2022	YNN01220825CL	01-06-2022	SHANGHAI AGROKRYER CHEMICAL CO. LTD.	Chlorantraniliprole	1 38089990	4800	KGS	70	78.5	2,63,76,000	10	26,37,600	18	52,69,920	81,73,285	
55	2853231	13-10-2022	YNN01220825CL	19-09-2022	SHANGHAI AGROKRYER CHEMICAL CO. LTD.	Chlorantraniliprole	1 38089990	6000	KGS	70	78.5	3,29,70,000	10	32,97,000	18	65,97,406	1,02,21,106	
						Chlorantraniliprole	1 38089990	3500	KGS	80.45	2,02,00,250	10	20,20,025	18	40,36,010	62,58,034		
						TOTAL			2,16,225			1,12,19,51,038		11,21,95,104		1,12,19,510	22,41,65,817	34,75,80,432

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Shivam Bajpai
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File No. S/10-190/23-24/Commr./NS-I/CAC/JNCH

SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

ANNEXURE G

Annexure-G													
(Past Imports made by Importer M/s Pooja Enterprise (IEC No. APEPT8956C) at Nhava Sheva port (INNSA1) from China: As declared in Bill of Entry													
Sr. No.	BE NUMBER	BE DATE	INVOICE NO	INVOICE DATE	SUPPLIER NAME	DECLARED ITEM DESCRIPTION	CTH	QUANTITY	UQC	UNIT PRICE (IN USD)	EXCHANGE RATE (USD TO INR)	ITEM WISE ASS. VALUE	BCD RATE
												BCD AMOUNT (in INR)	SCD RATE
												SCD AMOUNT (in INR)	IGST RATE
												IGST AMOUNT (in INR)	TOTAL DUTY(IN INR)
1	7906231	15-06-2020	HNIN91920051SLTY	25-05-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	39013000	3950	KGS	2	76.45	6,03,955	7.5
2	7966067	22-06-2020	HNIN01120059NCL	01-06-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	ISO TRIDECANOL ETHOXYLATE ETHER	38140020	2000	KGS	2	77.05	3,08,200	10
3	8006892	26-06-2020	20065602	06-06-2020	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	4000	KGS	2	77.05	6,16,400	7.5
4	8102734	07-07-2020	20062006	20-06-2020	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	4000	KGS	2	76.4	6,11,200	7.5
5	8128514	10-07-2020	HNIN07120059NCL	20-06-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	39013000	3500	KGS	2	76.4	5,34,800	7.5
6	8572372	24-08-2020	20073105	31-07-2020	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	3000	KGS	2	75.9	4,55,400	7.5
7	8823074	15-09-2020	HNIN011200814CL	23-08-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	39013000	4000	KGS	2	74.1	5,92,800	7.5
8	8859811	18-09-2020	20082805	28-08-2020	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	3000	KGS	2	74.6	4,47,600	7.5
9	9070240	01-10-2020	HNIN238200817CL	15-09-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	39013000	2600	KGS	2	74.6	3,87,920	7.5
10	9258551	21-10-2020	2020LYRM04	28-09-2020	NANJING LOYAL CHEMICAL CO., LTD.	ISO TRIDECANOL ETHOXYLATES ETHER	38140020	10000	KGS	2	74.25	14,85,000	10
11	9659272	07-12-2020	2020LYRM05	04-11-2020	NANJING LOYAL CHEMICAL CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	39013000	3000	KGS	2	74.7	4,48,200	7.5
12	2180275	31-12-2020	20120706	07-12-2020	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	3000	KGS	2	74.45	4,46,700	7.5
13	2188611	16-01-2021	21022205	22-01-2021	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	4000	KGS	2	73.8	5,90,400	7.5
14	2849091	20-01-2021	21023203	25-01-2021	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	5000	KGS	2	73.7	7,37,000	7.5
15	2975235	02-02-2021	21020304	02-02-2021	BRILLIANT TOP CORPORATION LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	3000	KGS	2	73.7	4,42,200	7.5
16	3075645	05-02-2021	2021LYRM02	02-02-2021	NANJING LOYAL CHEMICAL CO., LTD.	ISO TRIDECANOL ETHOXYLATES ETHER	38140020	10000	KGS	2	73.9	14,78,000	10
17	3399462	01-04-2021	21031607	16-03-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	VINYL ACETATE ETHYLENE COPOLYMER	39013000	4000	KGS	2	73.35	5,86,800	7.5
18	3414491	03-04-2021	21031705	17-03-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	VINYL ACETATE ETHYLENE COPOLYMER	39013000	5000	KGS	2	74.15	7,41,500	7.5
19	3664425	22-04-2021	21040409	10-04-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	VINYL ACETATE ETHYLENE COPOLYMER	39013000	3000	KGS	2	76.15	4,56,900	7.5
20	3725607	27-04-2021	21041009	10-04-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	VINYL ACETATE ETHYLENE COPOLYMER	39013000	4000	KGS	2	76.15	6,09,200	7.5
21	3870796	08-05-2021	21043010	20-04-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	VINYL ACETATE ETHYLENE COPOLYMER	39013000	4000	KGS	2	74.75	5,98,000	7.5
22	4085335	26-05-2021	21050909	09-05-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	VINYL ACETATE ETHYLENE COPOLYMER	39013000	4300	KGS	2	74.1	5,48,340	7.5
23	4251661	09-06-2021	21052808	28-05-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	VINYL ACETATE ETHYLENE COPOLYMER	39013000	3700	KGS	2	73.95	6,35,970	7.5
24	4508666	30-06-2021	21060918	09-06-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	VINYL ACETATE ETHYLENE COPOLYMER	39013000	6000	KGS	2	74.55	8,94,600	7.5
25	4553177	03-07-2021	21061210	12-06-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	VINYL ACETATE ETHYLENE COPOLYMER	39013000	5000	KGS	2	75.3	7,53,000	7.5
26	5154557	23-08-2021	21080404	04-08-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	VINYL ACETATE ETHYLENE COPOLYMER	39013000	5000	KGS	2	75.2	7,52,000	7.5
27	5361322	08-09-2021	2021LYMR02	18-08-2021	NANJING LOYAL CHEMICAL CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	39013000	3000	KGS	2	73.95	4,43,700	7.5
28	5416115	13-09-2021	21082503	25-08-2021	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	5000	KGS	2	75.55	7,55,500	7.5
29	6265409	16-11-2021	21102803	28-10-2021	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	5000	KGS	2	75.9	7,59,000	7.5
30	6563591	07-12-2021	21112005	20-11-2021	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	2000	KGS	2	77.15	7,71,500	7.5
31	6568923	07-12-2021	21112007	20-11-2021	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	5000	KGS	2	77.15	7,71,500	7.5
32	6788235	29-12-2021	21121006	10-12-2021	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	7000	KGS	2	76.9	10,76,600	7.5
33	8150761	05-04-2022	22031203	12-03-2022	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	VINYL ACETATE ETHYLENE COPOLYMER	39013000	8000	KGS	2	76.8	12,28,800	7.5
34	8240865	12-04-2022	22031905	19-03-2022	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	VINYL ACETATE ETHYLENE COPOLYMER	39013000	8000	KGS	2	76.8	12,28,800	7.5
35	8240865	12-04-2022	22031408	24-03-2022	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	VINYL ACETATE ETHYLENE COPOLYMER	39013000	5000	KGS	2	77.15	7,71,500	7.5
36	8434222	26-04-2022	22040407	04-04-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	5000	KGS	2	80.95	9,71,400	7.5
37	8739340	19-05-2022	22042201	12-04-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	11000	KGS	2	77.05	16,95,100	7.5
38	8836218	26-05-2022	2022LYRM01RM02	28-04-2022	NANJING LOYAL CHEMICAL CO., LTD.	VINYL ACETATE ETHYLENE COPOLYMER	39013000	7000	KGS	2	78.6	11,00,400	7.5
39	8987431	06-06-2022	22052003	20-05-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	3000	KGS	2	78.5	4,71,000	7.5
TOTAL										2,38,759		3,65,39,025	28,22,207
												2,82,221	71,35,822
												1,02,40,250	

Sd/-
19/12/2023
Shivam Bajpai
I, D/S, 1923

Sd/-
19/12/2023
Shivam Bajpai
I, D/S, 1923

Annexure-G													
(Past Imports made by Importer M/s Pooja Enterprise (IEC No. APEPT8956C) at Nhava Sheva port (INNSA1) from China: As declared in Bill of Entry													
Sr. No.	BE NUMBER	BE DATE	INVOICE NO	INVOICE DATE	SUPPLIER NAME	DECLARED ITEM DESCRIPTION	CTH	QUANTITY	UQC	UNIT PRICE (IN USD)	EXCHANGE RATE (USD TO INR)	ITEM WISE ASS. VALUE	BCD RATE
												BCD AMOUNT (in INR)	SCD RATE
												SCD AMOUNT (in INR)	IGST RATE
												IGST AMOUNT (in INR)	TOTAL DUTY(IN INR)
40	8965441	06-06-2022	22051501	15-05-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	5000	KGS	2	78.5	7,85,000	7.5
41	9137103	16-06-2022	22052506	25-05-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	5000	KGS	2	78.5	7,85,000	7.5
42	9140235	16-06-2022	22051509	01-06-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	6900	KGS	2	78.5	10,83,300	7.5
43	9357113	01-07-2022	22062707	07-06-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39012000	8000	KGS	2	78.95	12,63,200	7.5
44	9603740	18-07-2022	22062305	25-06-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	7800	KGS	2	79.9	12,46,440	7.5
45	9608855	01-08-2022	22071210	12-07-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	6000	KGS	2	80.95	9,71,400	7.5
46	9644082	10-08-2022	22071301	17-07-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	8000	KGS	2	80.25	12,84,000	7.5
47	2765127	06-10-2022	22082301	02-09-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	5000	KGS	2	80.4	8,04,000	7.5
48	3257950	11-11-2022	2022101605	16-10-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	VINYL ACETATE ETHYLENE COPOLYMER	39013000	4000	KGS	2	83.8	6,70,400	7.5
TOTAL										2,38,759		3,65,39,025	28,22,207
												2,82,221	71,35,822
												1,02,40,250	

Sd/-

File No. S/10-190/23-24/Commr./NS-I/CAC/JNCH
SCN no. 2124/2023-24/Commr./NS-I/Gr.IIG./CAC/JNCH dated 22.12.2023

ANNEXURE H

Annexure-H																			
(Past Imports made by Importer M/s Poole Enterprise (IEC No. APEPT9896C) at Nhava Sheva port (INNSA1) from China: Actual item imported in guise of Vinyl Acetate Ethylene Copolymer & other chemicals																			
SR. NO.	BE NUMBER	BE DATE	INVOICE NO	INVOICE DATE	SUPPLIER NAME	DECLARED ITEM DESCRIPTION	CTH	QUANTITY	UQC	UNIT PRICE (IN USD)	EXCHANGE RATE (USD TO INR)	ITEM WISE ASS. VALUE	BCD RATE	BCD AMOUNT (IN INR)	SCD RATE	SCD AMOUNT (IN INR)	IGST RATE	IGST AMOUNT (IN INR)	TOTAL DUTY (IN INR)
7996231	15-06-2020		HNIN91930515TY	25-05-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	Chlorantraniliprole	39013000	3950	KGS	76.45	2,11,38,425	10	21,13,843	10	2,11,384	18	42,23,457	65,48,684	
7996067	22-06-2020		HNIN01120059CL	01-06-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	Chlorantraniliprole	38140020	2000	KGS	77.05	1,07,87,000	10	10,78,700	10	1,07,870	18	21,55,243	33,41,813	
8006892	26-06-2020		20060602	06-06-2020	BRILLIANT TOP CORPORATION LIMITED	Chlorantraniliprole	39013000	4000	KGS	77.05	2,15,74,000	10	21,57,400	10	2,15,740	18	43,10,485	66,83,625	
8102734	07-07-2020		20062006	20-06-2020	BRILLIANT TOP CORPORATION LIMITED	Chlorantraniliprole	39013000	4000	KGS	76.4	2,13,92,000	10	21,39,200	10	2,13,920	18	42,74,122	66,27,242	
8128514	10-07-2020		HNIN0712059CL	20-06-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	Chlorantraniliprole	39013000	3500	KGS	76.4	1,87,18,000	10	18,71,800	10	1,87,180	18	37,39,856	57,98,836	
8572372	24-08-2020		20073105	31-07-2020	BRILLIANT TOP CORPORATION LIMITED	Chlorantraniliprole	39013000	3000	KGS	75.9	1,59,39,000	10	15,93,900	10	1,59,390	18	31,84,612	49,73,902	
8823074	15-09-2020		HNIN011200814CL	23-08-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	Chlorantraniliprole	39013000	3000	KGS	74.6	2,07,48,000	10	20,74,800	10	2,07,480	18	41,45,450	64,27,730	
8859811	18-09-2020		20082805	28-08-2020	BRILLIANT TOP CORPORATION LIMITED	Chlorantraniliprole	39013000	4000	KGS	74.1	2,07,48,000	10	15,93,900	10	1,56,660	18	31,30,067	48,53,327	
9020240	01-10-2020		HNIN238200817CL	15-09-2020	QINGDAO H&R INTERNATIONAL LOGISTICS CO., LTD.	Chlorantraniliprole	39013000	3000	KGS	74.6	1,56,66,000	10	15,66,600	10	1,56,660	18	31,23,773	48,43,568	
9258551	21-10-2020		2020LYRM04	28-09-2020	NANJING LOYAL CHEMICAL CO., LTD.	Chlorantraniliprole	39013000	2600	KGS	74.6	1,35,77,200	10	13,57,720	10	1,35,720	18	27,12,725	42,06,217	
1	9859272	31-12-2020	2020LYRM05	04-11-2020	NANJING LOYAL CHEMICAL CO., LTD.	Chlorantraniliprole	38140020	10000	KGS	74.25	5,19,75,000	10	51,97,500	10	5,19,750	18	1,03,84,605	1,61,01,855	
2	2180275	31-12-2020	202120706	07-12-2020	BRILLIANT TOP CORPORATION LIMITED	Chlorantraniliprole	39013000	3000	KGS	74.7	1,56,87,000	10	15,68,700	10	1,56,870	18	31,34,263	48,59,833	
3	2180611	16-02-2021	21012205	22-01-2021	BRILLIANT TOP CORPORATION LIMITED	Chlorantraniliprole	39013000	3000	KGS	74.45	1,56,34,500	10	15,63,450	10	1,56,345	18	31,23,773	48,43,568	
4	2849091	20-02-2021	21012503	25-01-2021	BRILLIANT TOP CORPORATION LIMITED	Chlorantraniliprole	39013000	4000	KGS	73.8	2,06,64,000	10	20,66,400	10	2,06,640	18	41,28,667	64,05,707	
5	2957235	02-03-2021	21020304	03-02-2021	BRILLIANT TOP CORPORATION LIMITED	Chlorantraniliprole	39013000	5000	KGS	73.7	2,57,95,000	10	25,79,500	10	2,57,950	18	51,53,941	79,93,291	
16	3025645	05-03-2021	2021LYRM01	05-02-2021	NANJING LOYAL CHEMICAL CO., LTD.	Chlorantraniliprole	39013000	3000	KGS	73.7	1,54,77,000	10	15,47,700	10	1,54,770	18	30,92,305	47,54,775	
17	3399462	01-04-2021	21031607	16-03-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	Chlorantraniliprole	39013000	10000	KGS	73.9	5,17,30,000	10	51,73,000	10	5,17,300	18	1,03,35,654	1,60,25,954	
18	3414491	03-04-2021	21031705	17-03-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	Quintalofop-P-Ethyl	39013000	5000	KGS	73.35	2,05,38,000	10	20,53,800	10	2,05,380	18	41,09,492	63,62,672	
19	3664425	22-04-2021	21040409	04-04-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	Chlorantraniliprole	39013000	3000	KGS	76.15	1,59,91,500	10	15,99,150	10	1,59,915	18	31,95,102	49,54,167	
20	3725607	27-04-2021	21041009	10-04-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	Chlorantraniliprole	39013000	4000	KGS	74.75	2,09,30,000	10	21,32,200	10	2,13,220	18	42,60,316	65,05,556	
21	3870796	08-05-2021	21042010	20-04-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	Chlorantraniliprole	39013000	4000	KGS	74.1	1,91,91,900	10	19,19,100	10	1,91,919	18	41,81,814	64,84,114	
22	4065335	26-05-2021	21052909	09-05-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	Chlorantraniliprole	39013000	3700	KGS	73.95	2,22,58,950	10	22,25,895	10	2,22,589	18	44,47,338	68,95,823	
23	4251561	09-06-2021	21052808	28-05-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	Chlorantraniliprole	39013000	4300	KGS	74.55	3,13,11,000	10	31,31,100	10	3,13,110	18	62,55,938	97,00,148	
24	4508866	30-06-2021	21060918	09-06-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	Chlorantraniliprole	39013000	6000	KGS	75.3	2,63,55,000	10	26,35,500	10	2,63,550	18	52,65,729	81,54,779	
25	4553177	03-07-2021	21061210	12-06-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	Chlorantraniliprole	39013000	5000	KGS	74.55	3,13,11,000	10	31,31,100	10	3,13,110	18	62,55,938	97,00,148	
26	5154557	23-08-2021	21080044	04-08-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	Chlorantraniliprole	39013000	5000	KGS	75.3	2,63,55,000	10	26,35,500	10	2,63,550	18	52,65,729	81,54,779	
27	5361322	08-09-2021	2021LYRM02	18-08-2021	NANJING LOYAL CHEMICAL CO., LTD.	Chlorantraniliprole	39013000	3000	KGS	73.95	1,55,29,500	10	15,52,950	10	1,55,295	18	31,02,794	48,11,039	
28	5416115	13-09-2021	21082503	25-08-2021	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	Chlorantraniliprole	39013000	5000	KGS	73.95	2,58,82,500	10	25,88,250	10	2,58,825	18	51,71,324	80,18,399	
29	6265409	16-11-2021	21102803	28-10-2021	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	Chlorantraniliprole	39013000	5000	KGS	75.55	2,64,42,500	10	26,44,250	10	2,64,425	18	52,83,212	81,91,887	
30	6365391	07-12-2021	21112005	20-11-2021	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	Chlorantraniliprole	39013000	5000	KGS	75.9	2,65,85,000	10	26,56,500	10	2,65,650	18	53,07,687	82,29,837	
31	6568923	07-12-2021	21112007	20-11-2021	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	Chlorantraniliprole	39013000	2000	KGS	75.9	1,06,26,000	10	10,62,600	10	1,06,260	18	21,23,075	32,91,935	
32	6787825	29-12-2021	21122006	10-12-2021	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	Chlorantraniliprole	39013000	5000	KGS	77.15	2,70,02,500	10	27,00,250	10	2,70,025	18	53,95,100	83,65,375	
33	8150761	05-04-2022	22031203	12-03-2022	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	Chlorantraniliprole	39013000	7000	KGS	76.8	3,76,81,000	10	37,68,100	10	3,76,810	18	75,28,664	1,16,73,734	
34	8245885	12-04-2022	22031905	19-03-2022	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	Chlorantraniliprole	39013000	8000	KGS	76.8	4,30,08,000	10	43,00,800	10	4,30,080	18	87,16,355	1,33,23,878	
35	8333336	19-04-2022	22032408	24-03-2022	EASTAR TECHNOLOGY DEVELOPMENT CO.LI	Chlorantraniliprole	39013000	5000	KGS	76.8	2,68,80,000	10	26,88,000	10	2,68,800	18	53,70,624	82,27,424	
36	8434322	19-05-2022	22040407	04-04-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	Chlorantraniliprole	39013000	5000	KGS	77.15	2,70,02,500	10	27,00,250	10	2,70,025	18	53,95,100	83,65,375	
37	8739342	19-05-2022	22042201	22-04-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	Chlorantraniliprole	39013000	11000	KGS	77.05	5,93,28,500	10	59,32,850	10	5,93,285	18	1,18,53,834	1,83,79,969	
38	8862818	26-05-2022	2022LYRM01PRM02	28-04-2022	NANJING LOYAL CHEMICAL CO., LTD.	Chlorantraniliprole	39013000	7000	KGS	78.6	3,85,14,000	10	38,51,400	10	3,85,140	18	76,95,097	1,19,31,637	
39	8987431	06-06-2022	22052903	29-05-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	Chlorantraniliprole	39013000	3000	KGS	78.5	1,64,83,000	10	16,48,300	10	1,64,830	18	32,93,703	51,07,053	

Annexure-H																			
(Past Imports made by Importer M/s Poole Enterprise (IEC No. APEPT9896C) at Nhava Sheva port (INNSA1) from China: Actual item imported in guise of Vinyl Acetate Ethylene Copolymer & other chemicals																			
SR. NO.	BE NUMBER	BE DATE	INVOICE NO	INVOICE DATE	SUPPLIER NAME	DECLARED ITEM DESCRIPTION	CTH	QUANTITY	UQC	UNIT PRICE (IN USD)	EXCHANGE RATE (USD TO INR)	ITEM WISE ASS. VALUE	BCD RATE	BCD AMOUNT (IN INR)	SCD RATE	SCD AMOUNT (IN INR)	IGST RATE	IGST AMOUNT (IN INR)	TOTAL DUTY (IN INR)
40	8985444	06-06-2022	22051501	15-05-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	Chlorantraniliprole	39013000	5000	KGS	78.5	2,74,75,000	10	27,47,500	10	2,74,750	18	54,89,505	85,11,755	
41	9137433	16-06-2022	22052906	25-05-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	Chlorantraniliprole	39013000	5000	KGS	78.5	2,74,75,000	10	27,47,500	10	2,74,750	18	54,89,505	85,11,755	
42	9167635	16-06-2022	22052919	01-06-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	Chlorantraniliprole	39013000	6900	KGS	78.5	3,79,15,500	10	37,91,550	10	3,79,155	18	75,75,517	1,17,46,222	
43	9357153	01-07-2022	22062007	07-06-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	Chlorantraniliprole	39013000	8000	KGS	78.95	4,42,13,000	10	44,21,300	10	4,42,130	18	88,33,558	1,36,96,878	
44	9607740	18-07-2022	22062503	25-06-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	Chlorantraniliprole	39013000	8000	KGS	79.9	4,42,13,000	10	44,21,300	10	4,42,130	18	88,33,558	1,36,96,878	
45	9620375	01-08-2022	22072210	12-07-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	Chlorantraniliprole	39013000	7800	KGS	79.9	4,36,25,400	10	43,62,540	10	4,36,254	18	87,16,355	1,35,15,149	
46	9945292	10-08-2022	22071917	13-07-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	Chlorantraniliprole	39013000	6000	KGS	78.95	3,39,99,000	10	33,99,900	10	3,39,990	18	67,93,000	1,05,93,890	
47	2795127	06-10-2022	22090302	02-09-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	Chlorantraniliprole	39013000	8000	KGS	78.25	4,49,40,000	10	44,94,000	10	4,49,400	18	89,79,012	1,39,22,412	
48	3757052	11-11-2022	2022LYRM01	15-10-2022	EASTAR TECHNOLOGY DEVELOPMENT CO., LIMITED	Chlorantraniliprole	39013000	5000	KGS	80.4	2,81,40,000	10	28,14,000	10	2,81,400	18	56,22,372	87,77,772	
						Chlorantraniliprole	39013000	4000	KGS	83.8	2,34,64,000	10	23,46,400	10	2,34,640	18	46,88,107	72,65,147	
						TOTAL	2,38,750			1,25,95,86,375	12,59,58,088	1,25,95,869		25,16,85,458	25,16,85,458	25,16,85,458	25,16,85,458	25,16,85,458	25,16,85,458

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Rs.34,75,80,432/-, therefore, differential duty liability is Rs.33,87,21,434/- (Rs.34,75,80,432-Rs.88,58,998).

32.6 I observe that M/s Pooja Enterprise (IEC No. APEPT9896C) had imported 2,38,750 Kilograms of said material through 48 Bills of Entry at Nhava Sheva Port (INNSA1) from China. The details of these imports as declared in Bills of Entry is listed as Annexure-G where total declared assessable value is Rs. 3,65,39,025/- and duty paid is Rs.1,02,40,250/-. During the course of investigation, based on the documents, digital evidence and statements of connected persons as discussed above, it was revealed that the actual goods imported were insecticides. The details of actual goods imported along with re-determined value and differential duty liability for these Bills of Entry is listed as Annexure-H above. The redetermined value is Rs.1,25,95,86,875/- and duty is Rs.39,02,20,014/-, therefore, differential duty liability is Rs.37,99,79,764/- (Rs. 39,02,20,014-Rs. 1,02,40,250).

32.7 It is apparent from the investigation conducted so far that in past also, the said importers had fraudulently smuggled various insecticides and had used/sold it in the domestic market. Using this modus, these importers had not only mis-declared the actual goods but also cleared the said goods declaring them at a very low and manipulated value. Further, the importers had deliberately deleted the conversation with the overseas supplier in respect of the import of these insecticides, trying to hide the actual facts. In view of the above, it appears that these importers have evaded the duty in past consignments by fraudulently mis-declaring the goods in their Bills of Entry and other import related documents. The duty liability in relation to the past imports has been specified in Annexure C to H above has been summarized as per the Table-14 hereunder:

Table-14

(Amount in Rs.)

	Importer Details	No. of past BEs	Duty Paid	Duty Liable	Differential Duty
1.	M/s Gopal Exim (IEC No. DORPM2339C)	13	31,96,456/-	9,83,46,521/-	9,51,50,065/-
2.	M/s Satnam Enterprise (IEC No. AUFPR0727G)	55	88,58,998/-	34,75,80,432/-	33,87,21,434/-
3.	M/s Pooja Enterprise (IEC No. APEPT9896C)	48	1,02,40,250/-	39,02,20,014/-	37,99,79,764/-
	TOTAL	116	2,22,95,704/-	83,61,46,967/-	81,38,51,263/-

32.8 I find that during the course of investigation, it has been undisputedly established that the importing firm M/s Gopal Exim (IEC No. DORPM2339C), M/s Satnam Enterprise (IEC No. AUFPR0727G) and M/s Pooja Enterprise (IEC No. APEPT9896C) had imported goods declared as Vinyl Acetate Ethylene Copolymer through multiple Bills of Entry filed at Nhava Sheva Port. However, based on documentary evidence, digital data recovered during searches and statements of various connected persons it has been conclusively established that the actual goods imported were insecticides such as Chlorantraniliprole, Emamectin Benzoate and Diflubenzuron which are classifiable under CTH 38089990.

32.9 I find that M/s Gopal Exim has imported a total quantity of 73,275 kilograms through 13 Bills of Entry with a declared assessable value of Rs.1,15,24,990/- and duty paid of Rs.31,96,456/-. I find that upon re-determination the actual assessable value has been computed as ₹31,74,51,650/- and the correct duty liability is ₹9,83,46,521/-, and resulting in differential duty of ₹9,51,50,065/-

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32.10 Similarly, M/s Satnam Enterprise has imported 2,16,225 kilograms of goods through 55 Bills of Entry, with a declared value of Rs. 3,24,39,643/- and duty paid of Rs.88,58,998/-. The redetermined assessable comes out to be Rs.1,12,19,51,038/-, with correct duty of Rs.34,75,80,432/-, leading to a differential duty liability of Rs.33,87,21,434/-.

32.11 Similarly, M/s Pooja Enterprise has imported 2,38,750 kilograms through 48 Bills of Entry, with a declared assessable value of Rs.3,65,39,025/- and duty paid of Rs.1,02,40,250/-. I find upon re-determination the actual assessable value has been computed as Rs.1,25,95,86,875/-, with correct duty payable of Rs.39,02,20,014/-, resulting into differential duty of ₹37,99,79,764/-.

32.12 I reiterate my findings at para 18.29 to 25 above wherein Shri Rajesh Vasoya has been undisputedly established as the beneficial owner and the orchestrator behind the large-scale systematic smuggling of restricted insecticides such as Chlorantraniliprole, Emamectin Benzoate, Paclobutrazol, Nano KK, Abamectin and others, which were fraudulently imported by misdeclaring them as “Vinyl Acetate Ethylene Copolymer.” The imports were carried out using multiple IECs, namely M/s Gopal Exim, M/s Pooja Enterprises, and M/s Satnam Enterprises—firms which have been established to be either fictitious or controlled entirely by Shri Rajesh Vasoya, based on a comprehensive appreciation of the oral, documentary, digital and circumstantial evidence on record.

32.13 I find that as per statement of Shri Rajesh Vasoya recorded under section 108 of the Customs Act dated 27.12.2022, 28.12.2022, 01.01.2023, 04.01.2023 & 31.08.2023 has admitted that firms i.e. M/s Gopal Exim, M/s Pooja Enterprise and M/s Satnam Enterprise were fraudulently obtained in the names of unrelated individuals under the actual control of him. Shri Rajesh Vasoya has also admitted that the goods imported were not polymers, but unlicensed insecticides, and that misdeclaration and undervaluation were done intentionally to evade customs duties and circumvent the regulatory requirements under the Insecticides Act, 1968 which mandates prior registration with the Central Insecticides Board. Shri Rahu Vasoya also admitted that the declared invoice values were grossly undervalued at USD 2/kg, whereas the actual value of the insecticides ranged from USD 60–110/kg differential payment for the imported goods were made through hawala channels. Shri Rajesh Vasoya has admitted that he has used fabricated invoices, fabricated Bills of Lading, and similar packaging to disguise the true nature of the goods. Shri Rajesh Vasoya has admitted that he was directly talking with Chinese suppliers such as Ms. Tracy and Claire from Shanghai Mingdou Chemical Co. Ltd. and Shanghai Agroviver Chemical Co. Ltd., with whom shipment coordination and misdeclaration planning were done.

32.14 I find that as per the statements of Shri Suresh Vasoya (Shri Rajesh Vasoya’s Cousin), Shri Praveen Patidar (Shri Rajesh Vasoya’s cousin), Shri Mathur Shamjibhai Vasoya (Director M/s Vasoya Industries), Shri Suresh Savjibhai Gami (M/s Director, Vasoya Industries), and CHA Narayan Bahusaheb Gadekar all corroborated Shri Rajesh Vasoya’s control over the import process and post-import operations of the three firms i.e. M/s Gopal Exim, M/s Pooja Enterprise and M/s Satnam Enterprise. Shri Suresh Vasoya admitted to handling Rs.1 crore per month in cash dealings for M/s Vasoya Industries and managing sale proceeds, e-way bills, and Angadia transfers on Shri Rajesh Vasoya's instructions. Shri Suresh Vasoya has also confirmed that Rs.70 lakhs recovered from his premises were sale proceeds of illegally imported insecticides. Similarly, Shri Praveen Patidar confirmed Shri Rajesh’s control over IECs, including M/s Gopal Exim, which he helped establish using the KYC documents of his employee Shri Gopal Mali.

32.15 I find that as per the statement of name sake proprietors of the IECs—Shri Gopal Mali (Gopal Exim), Shri Sandip Rajput (Satnam Enterprises), and Shri Ravi Tanti (Pooja Enterprises) all of them has denied any knowledge of the import transactions, confirming that their identities

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were misused by Shri Rajesh Vasoya to set up the firms. Their consistent statements point to Shri Rajesh Vasoya as the real and beneficial importer who misused these IECs as fronts to conceal his identity and criminal activity.

32.16 I find that it has been undisputedly established that Shri Rajesh Vasoya is the beneficial owner and controller of the goods fraudulently cleared under the names of M/s Gopal Exim, M/s Pooja Enterprise, and M/s Satnam Enterprise. Shri Rajesh Vasoya has deliberately misdeclared restricted insecticides as polymers, undervalued the consignments to evade customs duty, used hawala and Angadia to conceal financial flows.

32.17 Accordingly, I find that the entire differential customs duty under section 28(4) of the Customs Act, 1962 should be recovered from Shri Rajesh Vasoya, being the actual importer and beneficiary of the smuggled goods. The use of dummy IECs and name-lenders does not absolve him of liability and the differential duty is rightly demandable from the beneficial owner Shri Rajesh Vasoya.

32.18 The digital evidence retrieved from seized mobile phones and devices—including WhatsApp and WeChat conversations with overseas suppliers further confirm Shri Rajesh Vasoya’s coordination in preparing forged Bills of Lading, undervalued invoices, symmetric packaging methods. This clearly indicates that Shri Rajesh Vasoya was running this syndicate in order to enrich himself by evasion of applicable Customs Duty by hiding behind the façade of three proprietorship firms i.e. M/s Gopal Exim, M/s Pooja Enterprise and M/s Satnam Enterprise.

32.19 Documentary evidence such as shipping documents, invoices, e-way bills, and bank records align with the admissions made during investigation and affirm Shri Rajesh Vasoya’s operational control over the three firms i.e. M/s Gopal Exim, M/s Pooja Enterprise and M/s Satnam Enterprise.

32.20 Circumstantial evidence such as seizure of unaccounted cash from associates, storage of smuggled goods in his warehouses, and the use of Angadia channels for cash collection and remittance further reinforce his role as the real importer and financial beneficiary of the operation.

32.21 Accordingly, I find that although the imports were carried out using different IECs, the beneficial ownership, financial interest, and operative control remained with Shri Rajesh Vasoya. Therefore, in light of the established principles under the Customs Act, 1962 and settled precedence on lifting the corporate veil and invoking real beneficiary liability, the customs duty evaded on these smuggled goods should be recovered from Shri Rajesh Vasoya as the actual importer and beneficial owner.

32.22 I find that total duty foregone for the three proprietorship firms i.e. M/s Gopal Exim, M/s Pooja Enterprise and M/s Satnam Enterprise is as follows:-

	Importer Details	No. of past BEs	Duty Paid	Duty Liable	Differential Duty
1.	M/s Gopal Exim (IEC No. DORPM2339C)	13	31,96,456/-	9,83,46,521/-	9,51,50,065/-
2.	M/s Satnam Enterprise (IEC No. AUFPR0727G)	55	88,58,998/-	34,75,80,432/-	33,87,21,434/-
3.	M/s Pooja Enterprise (IEC No. APEPT9896C)	48	1,02,40,250/-	39,02,20,014/-	37,99,79,764/-
	TOTAL	116	2,22,95,704/-	83,61,46,967/-	81,38,51,263/-

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32.23 In view of the above I find merit in the demand of differential duty of Rs. **81,38,51,263/-** foregone by three proprietorship firm firms i.e. M/s Gopal Exim, M/s Pooja Enterprise and M/s Satnam Enterprise from Rajesh Vasoya being the beneficial owner.

32.24 I observe that Shri Suresh Vasoya vide letter dated 25.06.2025 submitted the death certificate of Shri Rajesh Vasoya. I find that Shri Rajesh Vasoya was the main person responsible for the smuggling and duty evasion in this case and has passed away during the course of proceedings. However, the customs duty and other amounts due from him cannot be waived or ignored due to his demise. The outstanding customs duty can be demanded and recovered from the legal heirs of Shri Rajesh Vasoya to the extent of the property or assets they have inherited from him. This is in line with the principle that liability for payment of customs duty survives beyond the death of the person liable, and the responsibility to settle such dues is transferred to the legal heirs or representatives. Therefore, the department is entitled to proceed against the legal heirs of Shri Rajesh Vasoya to recover the duty and other amounts due in this case. I rely on the judgement in the case of *M/S. Moti Lal Jain & Sons And Ors. vs State Bank Of Bikaner & Jaipur 2010 by Delhi High Court (5872 Del)* wherein it has been ordered that legal heir is liable to recovery of duty/amount due to the extent to assets inherited by the legal heir.

32.25 Further, Shri Rajesh Vasoya is also liable to pay applicable interest under the provisions of Section 28AA of the Customs Act, 1962. The relevant provision as under:

Section 28AA.

Interest on delayed payment of duty—

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

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

In this regard, the ratio laid down by Hon'ble Supreme Court in the case of CCE, **Pune V/s. SKF India Ltd. [2009 (239) ELT 385 (SC)]** wherein the Apex Court has upheld the applicability of interest on payment of differential duty at later date in the case of short payment of duty though completely unintended and without element of deceit. The Court has held that

“....It is thus to be seen that unlike penalty that, is attracted to the category of cases in which the non-payment or short payment etc. of duty is “by reason of fraud, collusion or any wilful mis-statement or suppression of facts, or contravention of any of the provisions of the Act or of Rules made thereunder with intent to evade payment of duty”, under the scheme of the four Sections (11A, 11AA, 11AB & 11AC) interest is leviable on delayed or deferred payment of duty for whatever reasons.”

Thus, interest leviable on delayed or deferred payment of duty for whatever reasons, is aptly applicable in the instant case.

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32.226 In view of the above I find merit in the demand of differential duty of Rs. **81,38,51,263/-** along with applicable interest foregone by three proprietorship firm firms i.e. M/s Gopal Exim, M/s Pooja Enterprise and M/s Satnam Enterprise from Rajesh Vasoya being the beneficial owner.

K. Now I take up the next question as to whether the goods imported by Shri Rajesh Vasoya vide past Bills of entry as mentioned in Annecure C, Annexure E and Annexure G should be confiscated under Section 111 (d), 111 (l) and 111 (m) of the Customs Act, 1962.

33. I reiterate my findings at para 17 regarding misdeclaration of imported goods as “Vinyl Acetate Ethylene Copolymer” while actually importing restricted insecticides such as Chlorantraniliprole, Emamectin Benzoate and other insecticidal compounds. The misdeclaration was deliberate and intended to evade the statutory restrictions prescribed under the Insecticides Act, 1968, as well as to avoid payment of applicable customs duties.

33.1 I reiterate my findings at para 18 to 18.29 regarding declared values of the imported goods in the Bills of Entry filed in the names of M/s Gopal Exim, M/s Satnam Enterprise and M/s Pooja Enterprise are grossly undervalued and are not acceptable under Section 14 of the Customs Act, 1962. The oral, digital, and documentary evidences, including proforma invoices, email correspondences, and the statement of Shri Rajesh Vasoya, clearly reveal that the actual transaction value of the goods ranged between USD 60/kg to USD 110/kg, as against the declared value of USD 2/kg. Accordingly, the declared values have been rejected, and the assessable values have been re-determined under Section 14(1) of the Customs Act, 1962 read with the Customs Valuation Rules, 2007 to reflect the true and actual value of the imported goods.

33.2 I reiterate my findings from 18.29 to 25 above, wherein it has been undisputedly established that Shri Rajesh Vasoya is the beneficial owner and mastermind behind the operations of M/s Gopal Exim , M/s Pooja Enterprises and M/s Satnam Enterprise, both of which were created and operated under his control for the purpose of importing restricted insecticides by way of misdeclaration and undervaluation. The evidence on record, including statements, digital correspondence, and financial trails, clearly establishes that all decisions relating to procurement, import documentation, payments to foreign suppliers, and domestic sale of the misdeclared goods were undertaken at his direction.

33.3 As discussed in para 17 above, I find that under the Insecticides Act, 1968 every importer of insecticides is mandatorily required to obtain a Certificate of Registration or an Import Permit from the Registration Committee constituted under Section 5 of the said Act, in accordance with Section 9. Further, the importer must ensure that the insecticide is procured only from an approved source or licensed supplier, and that the consignment is accompanied by a valid invoice issued by the approved manufacturer or supplier as per the conditions prescribed by the Central Insecticides Board and Registration Committee (CIB&RC). In the present case, Shri Rajesh Vasoya has failed to comply with these statutory requirements. They imported restricted insecticides such as Chlorantraniliprole, Emamectin Benzoate, and other similar compounds without obtaining any registration certificate or import permit, and from unapproved foreign suppliers, by misdeclaring them as “Vinyl Acetate Ethylene Copolymer.”

33.4 I find that the goods imported in the names of M/s Gopal Exim, M/s Pooja Enterprises and M/s Satnam Enterprises operated under the control of Shri Rajesh Vasoya are liable for confiscation under Sections 111(d), 111(l), and 111(m) of the Customs Act, 1962 for the following reasons:

33.4.1 **Section 111(d):** - I find that the imported goods namely Chlorantraniliprole and Emamectin Benzoate are restricted insecticides requiring prior registration or import permit under Section 9 of the Insecticides Act, 1968 and as per Public Notice issued by the Central Insecticides Board and Registration Committee (CIB&RC). The importer

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failed to produce any such certificate or permit and imported the goods from unapproved foreign suppliers, thereby violating the conditions of import and attracting confiscation under Section 111(d).

33.4.2 **Section 111(l):-** I find that the Bills of Entry and import documents filed in the names of M/s Gopal Exim and M/s Satnam Enterprises contain false declarations regarding the description, value, and nature of the imported goods. The importer deliberately declared the restricted insecticides as “Vinyl Acetate Ethylene Copolymer” to conceal their true identity and avoid regulatory scrutiny under the Insecticides Act, 1968. Such deliberate submission of incorrect and misleading import documents renders the goods liable for confiscation under Section 111(l).

33.4.3 **Section 111(m):-** I find that the importer has willfully misdeclared both the description and value of the goods with intent to evade customs duty and conceal the restricted nature of the import. The goods valued between USD 60–110/kg were declared at USD 2/kg, thereby grossly undervaluing the goods and causing revenue loss to the Government. The digital evidence, proforma invoices, and statements of Shri Rajesh Vasoya clearly confirm that such misdeclaration was deliberate and systematic. Hence, the goods are liable for confiscation under Section 111(m) of the Customs Act, 1962.

33.5 Accordingly, I hold that the goods imported by M/s Gopal Exim, M/s Pooja Enterprises and M/s Satnam Enterprises (as detailed in Annexure C, E and F) beneficially owned by Shri Rajesh Vasoya are liable for confiscation under Sections 111(d), 111(l), and 111(m) of the Customs Act, 1962.

33.6 I also find that the instant case is established on documentary evidences in respect of past imports, though the department is not required to prove the case with mathematical precision but what is required is the establishment of such a degree of probability that a prudent man may on its basis believe in the existence of the facts in issue [as observed by the Hon’ble Supreme Court in CC Madras V/s D Bhuramal – [1983 (13) ELT 1546 (SC)]. Further in the case of K.I. International Vs Commissioner of Customs, Chennai reported in 2012 (282) E.L.T. 67 (Tri. - Chennai) the Hon’ble CESTAT, South Zonal Bench, Chennai has held as under: -

“Enactments like Customs Act, 1962, and Customs Tariff Act, 1975, are not merely taxing statutes but are also potent instruments in the hands of the Government to safeguard interest of the economy. One of its measures is to prevent deceptive practices of undue claim of fiscal incentives. Evidence Act not being applicable to quasi-judicial proceeding, preponderance of probability came to rescue of Revenue and Revenue was not required to prove its case by mathematical precision. Exposing entire modus operandi through allegations made in the show cause notice on the basis of evidence gathered by Revenue against the appellants was sufficient opportunity granted for rebuttal. Revenue discharged its onus of proof and burden of proof remained un-discharged by appellants. They failed to lead their evidence to rule out their role in the offence committed and prove their case with clean hands. No evidence gathered by Revenue were demolished by appellants by any means. ‘

33.7 I therefore hold that the said imported goods are liable for confiscation under the provisions of Section 111(d), 111(l) and 111(m) of the Customs Act, 1962, as proposed in the Show Cause Notice. The subject goods imported are not available for confiscation, but I rely upon the order of Hon’ble Madras High Court in case of M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad.) wherein the Hon’ble Madras High Court held in para 23 of the judgment as below:

“23. The penalty directed against the importer under Section 112 and the fine payable under Section 125 operate in two different fields. The fine under Section 125 is in lieu of confiscation of the goods. The payment of fine followed up by payment of duty and other charges leviable, as per sub-section (2) of Section 125, fetches relief for the goods from getting confiscated. By subjecting the goods to payment of duty and other charges, the improper and irregular importation is sought to be regularised, whereas, by subjecting the

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goods to payment of fine under sub-section (1) of Section 125, the goods are saved from getting confiscated. Hence, the availability of the goods is not necessary for imposing the redemption fine. The opening words of Section 125, “Whenever confiscation of any goods is authorised by this Act”, brings out the point clearly. The power to impose redemption fine springs from the authorisation of confiscation of goods provided for under Section 111 of the Act. When once power of authorisation for confiscation of goods gets traced to the said Section 111 of the Act, we are of the opinion that the physical availability of goods is not so much relevant. The redemption fine is in fact to avoid such consequences flowing from Section 111 only. Hence, the payment of redemption fine saves the goods from getting confiscated. Hence, their physical availability does not have any significance for imposition of redemption fine under Section 125 of the Act. We accordingly answer question No. (iii). ”

33.8 I further find that the above view of Hon’ble Madras High Court in case of M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad.), has been cited by Hon’ble Gujarat High Court in case of M/s Synergy Fertichem Pvt. Ltd reported in 2020 (33) G.S.T.L. 513 (Guj.).

33.9 I also find that the decision of Hon’ble Madras High Court in case of M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad.) and the decision of Hon’ble Gujarat High Court in case of M/s Synergy Fertichem Pvt. Ltd reported in 2020 (33) G.S.T.L. 513 (Guj.) have not been challenged by any of the parties and are in operation.

33.10 It is established under the law that the declaration under section 46 (4) of the Customs Act, 1962 made by the importer at the time of filing Bills of Entry is to be considered as an undertaking which appeared as good as conditional release. I further find that there are various orders passed by the Hon’ble CESTAT, High Court and Supreme Court, wherein it is held that the goods cleared on execution of Undertaking/ Bond are liable for confiscation under Section 111 of the Customs Act, 1962 and Redemption Fine is imposable on them under provisions of Section 125 of the Customs Act, 1962. A few such cases are detailed below:

- a. M/s Dadha Pharma h/t. Ltd. Vs. Secretary to the Govt. of India, as in 2000 (126) ELT 535 (Chennai High Court);
- b. M/s Sangeeta Metals (India) Vs. Commissioner of Customs (Import) Sheva, as reported in 2015 (315) ELT 74 (Tri-Mumbai);
- c. M/s SacchaSaudhaPedhi Vs. Commissioner of Customs (Import), Mu reported in 2015 (328) ELT 609 (Tri-Mumbai);
- d. /s Unimark Remedies Ltd. Versus. Commissioner of Customs (Export Promotion), Mumbai reported in 2017(335) ELT (193) (Bom)
- e. M/s Weston Components Ltd. Vs. Commissioner of Customs, New Delhi reported in 2000 (115) ELT 278 (S.C.) wherein it has been held that:

“if subsequent to release of goods import was found not valid or that there was any other irregularity which would entitle the customs authorities to confiscate the said goods - Section 125 of Customs Act, 1962, then the mere fact that the goods were released on the bond would not take away the power of the Customs Authorities to levy redemption fine.”

- f. Commissioner of Customs, Chennai Vs. M/s Madras Petrochem Ltd. As reported in 2020 (372) E.L.T. 652 (Mad.) wherein it has been held as under:

“We find from the aforesaid observation of the Learned Tribunal as quoted above that the Learned Tribunal has erred in holding that the cited case of the Hon’ble Supreme Court in the case of Weston Components, referred to above is distinguishable. This observation written by hand by the Learned Members of the Tribunal, bearing their initials, appears to be made without giving any reasons and details. The said observation of the Learned Tribunal, with great respect, is in conflict with the observation of the Hon’ble Supreme Court in the case of Weston Components.”

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33.10 In view of the above, I find that the decision of Hon'ble Madras High Court in case of M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad.), which has been passed after observing decision of Hon'ble Bombay High Court in case of M/s Finesse Creations Inc reported vide 2009 (248) ELT 122 (Bom)-upheld by Hon'ble Supreme Court in 2010(255) ELT A. 120 (SC), is squarely applicable in the present case.

33.11 In view of the above facts I find that M/s Gopal Exim has imported 73,275 Kilograms of said material through 13 Bills of Entry as listed in Annexure C and Annexure D valued at Rs.31,74,51,650/-, M/s Satnam Enterprise has imported 2,16,225 Kilograms of said material through 55 Bills of Entry as listed in Annexure-E and Annexure-F valued at Rs.1,12,19,51,038/- and M/s Pooja Enterprise has imported 2,38,750 Kilograms of said material through 48 Bills of Entry as detailed in Annexure-G and Annexure-H valued at Rs. 1,25,95,86,875/- are liable for confiscation under Section 111 (d), 111 (l) and 111 (m) of the Customs Act, 1962. **I also observe that the present case also merits imposition of Redemption Fine, regardless of the physical availability, once the goods are held liable for confiscation.**

L. As to whether Penalty under section 112(a), 112 (b) ,114A and 114AA of the Customs Act, 1962 should be imposed on Shri Rajesh Vasoya being the Benefial Owner of the goods imported vide past Bills of entry as mentioned in Annexure C, Annexure E and Annnexeure G.

34. 33. I reiterate my findings at para 17 regarding misdeclaration of imported goods as "Vinyl Acetate Ethylene Copolymer" while actually importing restricted insecticides such as Chlorantraniliprole, Emamectin Benzoate and other insecticidal compounds. The misdeclaration was deliberate and intended to evade the statutory restrictions prescribed under the Insecticides Act, 1968, as well as to avoid payment of applicable customs duties as the same are mutatis mutandis applicable to this issue also.

33.1 I reiterate my findings at para 18 to 18.29 regarding declared values of the imported goods in the Bills of Entry filed in the names of M/s Gopal Exim, M/s Satnam Enterprise and M/s Pooja Enterprise are grossly undervalued and are not acceptable under Section 14 of the Customs Act, 1962. The oral, digital, and documentary evidences, including proforma invoices, email correspondences, and the statement of Shri Rajesh Vasoya, clearly reveal that the actual transaction value of the goods ranged between USD 60/kg to USD 110/kg, as against the declared value of USD 2/kg. Accordingly, the declared values have been rejected, and the assessable values have been re-determined under Section 14(1) of the Customs Act, 1962 read with the Customs Valuation Rules, 2007 to reflect the true and actual value of the imported goods as the same are mutatis mutandis applicable to this issue also.

33.2 I reiterate my findings from 18.29 to 25 above, wherein it has been undiusputedly established that Shri Rajesh Vasoya is the beneficial owner and mastermind behind the operations of M/s Gopal Exim, M/s Pooja Enterprises and M/s Satnam Enterprise, both of which were created and operated under his control for the purpose of importing restricted insecticides by way of misdeclaration and undervaluation. The evidence on record, including statements, digital correspondence, and financial trails, clearly establishes that all decisions relating to procurement, import documentation, payments to foreign suppliers, and domestic sale of the misdeclared goods were undertaken at his direction as the same are mutatis mutandis applicable to this issue also.

33.3 I reiterate my findings at para 33 above wherein it has been undisputedly established that the goods are liable for confiscation under section 111(d), 111 (l) and section 111(m) of the Customs Act, 1962.

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33.4 The provisions of Section 114 A / 112 (a)/112(b) of the Customs Act, 1962 are reproduced as under: -

Section 114A. Penalty for short-levy or non-levy of duty in certain cases. –

Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under [sub-section (8) of section 28] shall also be liable to pay a penalty equal to the duty or interest so determined:

*[**Provided** that where such duty or interest, as the case may be, 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 the 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 duty or interest, as the case may be, so determined:*

***Provided** further that the benefit of reduced penalty under the first proviso shall be available subject to the condition that the amount of penalty so determined has also been paid within the period of thirty days referred to in that proviso :*

***Provided** also that where the duty or interest determined to be payable is reduced or increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, then, for the purposes of this section, the duty or interest as reduced or increased, as the case may be, shall be taken into account:*

***Provided** also that in case where the duty or interest determined to be payable is increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, then, the benefit of reduced penalty under the first proviso shall be available if the amount of the duty or the interest so increased, along with the interest payable thereon under section [28AA], and twenty-five percent of the consequential increase in penalty have also been paid within thirty days of the communication of the order by which such increase in the duty or interest takes effect :*

***Provided** also that where any penalty has been levied under this section, no penalty shall be levied under section 112 or section 114.*

***Explanation . -** For the removal of doubts, it is hereby declared that -*

(i) the provisions of this section shall also apply to cases in which the order determining the duty or interest 3 [sub-section (8) of section 28] relates to notices issued prior to the date on which the Finance Act, 2000 receives the assent of the President;*

(ii) any amount paid to the credit of the Central Government prior to the date of communication of the order referred to in the first proviso or the fourth proviso shall be adjusted against the total amount due from such person.]

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,—

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- (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 ¹⁷[not exceeding the value of the goods or five thousand rupees], whichever is the greater;
- ¹⁸[(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 ¹⁹[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 ²⁰[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 ²¹[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.

33.5 It is a settled law that fraud and justice never dwell together (Fraus et Jus nunquam cohabitant). Lord Denning had observed that “no judgement of a court, no order of a minister can be allowed to stand if it has been obtained by fraud, for, fraud unravels everything” there are numerous judicial pronouncements wherein it has been held that no court would allow getting any advantage which was obtained by fraud. The Hon’ble Supreme Court in case of CC, Kandla vs. Essar Oils Ltd. reported as 2004 (172) ELT 433 SC at paras 31 and 32 held as follows:

“31. ‘‘Fraud’’ as is well known vitiates every solemn act. Fraud and justice never dwell together. Fraud is a conduct either by letter or words, which includes the other person or authority to take a definite determinative stand as a response to the conduct of the former either by words or letter. **It is also well settled that misrepresentation itself amounts to fraud.** Indeed, innocent misrepresentation may also give reason to claim relief against fraud. A **fraudulent misrepresentation is called deceit and consists in leading a man into damage by wilfully or recklessly causing him to believe and act on falsehood.** It is a fraud in law if a party makes representations, which he knows to be false, although the motive from which the representations proceeded may not have been bad. An act of fraud on court is always viewed seriously. A collusion or conspiracy with a view to deprive the rights of the others in relation to a property would render the transaction void ab initio. Fraud and deception are synonymous. Although in a given case a deception may not amount to fraud, fraud is anathema to all equitable principles and any affair tainted with fraud cannot be perpetuated or saved by the application of any equitable doctrine including res judicata. (Ram Chandra Singh v. Savitri Devi and Ors.[2003 (8) SCC 319].

32. ‘‘Fraud’’ and collusion vitiate even the most solemn proceedings in any civilized system of jurisprudence. Principle Bench of Tribunal at New Delhi extensively dealt with the issue of Fraud while delivering judgment in Samsung Electronics India Ltd. Vs commissioner of Customs, New Delhi reported in 2014(307)ELT 160(Tri. Del). In Samsung case, Hon’ble Tribunal held as under.

“If a party makes representations which he knows to be false and injury ensues there from although the motive from which the representations proceeded may not have been bad is considered to be fraud in the eyes of law. It is also well settled that misrepresentation itself amounts to fraud when that results in deceiving and leading a man into damage by wilfully or recklessly causing him to believe on falsehood. Of course, innocent misrepresentation may give reason to claim relief against fraud. In the case of Commissioner of Customs, Kandla vs. Essar Oil Ltd. -

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2004 (172) E.L.T. 433 (S.C.) it has been held that by “fraud” is meant an intention to deceive; whether it is from any expectation of advantage to the party himself or from the ill-will towards the other is immaterial. “Fraud” involves two elements, deceit and injury to the deceived.

Undue advantage obtained by the deceiver will almost always cause loss or detriment to the deceived. Similarly a “fraud” is an act of deliberate deception with the design of securing something by taking unfair advantage of another. It is a deception in order to gain by another’s loss. It is a cheating intended to get an advantage. (Ref: S.P. Chengalvaraya Naidu v. Jagannath [1994 (1) SCC 1: AIR 1994 S.C. 853]. It is said to be made when it appears that a false representation has been made (i) knowingly, or (ii) without belief in its truth, or (iii) recklessly and carelessly whether it be true or false [Ref: RoshanDeenv. PreetiLal [(2002) 1 SCC 100], Ram Preeti Yadav v. U.P. Board of High School and Intermediate Education [(2003) 8 SCC 311], Ram Chandra Singh’s case (supra) and Ashok Leyland Ltd. v. State of T.N. and Another [(2004) 3 SCC 1].

Suppression of a material fact would also amount to a fraud on the court [(Ref: Gowrishankarv. Joshi Amha Shankar Family Trust, (1996) 3 SCC 310 and S.P. Chengalvaraya Naidu’s case (AIR 1994 S.C. 853)]. No judgment of a Court can be allowed to stand if it has been obtained by fraud. Fraud unravels everything and fraud vitiates all transactions known to the law of however high a degree of solemnity. When fraud is established that unravels all. [Ref: UOI v. Jain Shudh Vanaspati Ltd. - 1996 (86) E.L.T. 460 (S.C.) and in Delhi Development Authority v. Skipper Construction Company (P) Ltd. - AIR 1996 SC 2005]. Any undue gain made at the cost of Revenue is to be restored back to the treasury since fraud committed against Revenue voids all judicial acts, ecclesiastical or temporal and DEPB scrip obtained playing fraud against the public authorities are non-est. So also, no Court in this country can allow any benefit of fraud to be enjoyed by anybody as is held by Apex Court in the case of Chengalvaraya Naidu reported in (1994) 1 SCC 1: AIR 1994 SC 853. Ram Preeti Yadav v. U.P. Board High School and Inter Mediate Education (2003) 8 SCC 311.

A person whose case is based on falsehood has no right to seek relief in equity [Ref: S.P. Chengalvaraya Naidu v. Jagannath, AIR 1994 S.C. 853]. It is a fraud in law if a party makes representations, which he knows to be false, and injury ensues there from although the motive from which the representations proceeded may not have been bad. [Ref: Commissioner of Customs v. Essar Oil Ltd., (2004) 11 SCC 364 = 2004 (172) E.L.T. 433 (S.C.)].

When material evidence establishes fraud against Revenue, white collar crimes committed under absolute secrecy shall not be exonerated as has been held by Apex Court judgment in the case of K.I. Pavunnyv.AC, Cochin - 1997 (90) E.L.T. 241 (S.C.). No adjudication is barred under Section 28 of the Customs Act, 1962 if Revenue is defrauded for the reason that enactments like Customs Act, 1962, and Customs Tariff Act, 1975 are not merely taxing statutes but are also potent instruments in the hands of the Government to safeguard interest of the economy. One of its measures is to prevent deceptive practices of undue claim of fiscal incentives.

It is a cardinal principle of law enshrined in Section 17 of Limitation Act that fraud nullifies everything for which plea of time bar is untenable following the ratio laid down by Apex Court in the case of CC. v. Candid Enterprises - 2001 (130) E.L.T. 404 (S.C.). Non est instruments at all times are void and void instrument in the eyes of law are no instruments. Unlawful gain is thus debarred.”

33.6 As explained above, it is conclusively established that Shri Rajesh Vasoya has willfully misclassified and undervalued the imported goods to evade appropriate Customs Duty. Thus, the importing firm has deliberately misclassified the goods and evaded the duty of Rs. **81,38,51,263** in respect of past bills of entry as mentioned in Annexure C, Annexure E and Annexure F, which should be demanded and recovered from the Beneficial Owner Shri Rajesh Vasoya under Section 28 (4) of the Customs Act, 1962. Consequently, the importing firm is liable for penalty under Section 114A of the Customs Act, 1962.

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33.7 Since I will be imposing penalty on the importer under Section 114A, I shall refrain from imposing Penalty under Section 112(a) and section 112(b) of the Act on Shri Rajesh Vasoya, in terms of the fifth proviso to Section 114A of the Act *ibid*.

33.8 Further I observe that Penal Action under Section 114 AA of the Customs Act has also been proposed against Shri Rajesh Vasoya.

The relevant provision of the Section 114AA of the Custom Act, 1962 is as under: -

114AA Penalty for use of false and incorrect material –

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

33.9 I find that Shri Rajesh Vasoya, the beneficial owner and mastermind behind the import operations through M/s Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises has knowingly and willfully made, signed, and used false and fabricated documents containing incorrect material particulars in the course of import transactions. It has been clearly established from his own statements dated 27.12.2022, 28.12.2022, 01.01.2023, 04.01.2023, and 31.08.2023, as well as from the digital and documentary evidence recovered during investigation, that he was solely responsible for directing the foreign suppliers to misdescribe restricted insecticides as “Vinyl Acetate Ethylene Copolymer” in the Bills of Lading, invoices, and packing lists. These falsified documents were subsequently used by him and his associated entities for customs clearance of the goods.

33.10 The deliberate act of making and using false declarations, invoices, and import documents constitutes a clear violation of Section 114AA of the Customs Act, 1962, which provides for penalty against any person who knowingly or intentionally makes, signs, or uses, or causes to be made, signed, or used, any declaration, statement, or document which is false or incorrect in any material particular in the transaction of any business relating to Customs.

33.11 I note that, The Hon’ble CESTAT, New Delhi in the case of M/s S.D. Overseas vs The Joint Commissioner of Customs in Customs Appeal No. 50712 OF 2019 had dismissed the appeal of the petitioner while upholding the imposition of penalty under Section 114 AA of the Customs Act, wherein it had held as under:

28. As far as the penalty under Section 114AA is concerned, it is imposable 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. We find that the appellant has misdeclared the value of the imported goods which were only a fraction of a price the goods as per the manufacturer’s price lists and, therefore, we find no reason to interfere with the penalty imposed under Section 114AA.

33.12 There are several judicial decisions in which penalty on Companies under section 114AA of the Customs Act, 1962 has been upheld. Following decisions are relied upon on the issue-

- i. M/s ABB Ltd. Vs Commissioner (2017-TIOL-3589-CESTAT-DEL)
- ii. Sesa Sterlite Ltd. Vs Commissioner (2019-TIOL-1181-CESTAT-MUM)
- iii. Indusind Media and Communications Ltd. Vs Commissioner (2019-TIOL-441-SC-CUS)

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33.13 As observed in paras above, in the instant case, there is clear evidence of fraud and suppression of facts. Shri Rajesh Vasoya the beneficial owner of M/s Gopal Exim, M/s Pooja Enterprises and M/s Satnam Enterprises has cleared the imported goods by under valuation, misdeclaration and misclassification to avail the benefit of less rate of Basic Custom Duty and circumvent statutory provisions. Therefore, I hold that Shri Rajesh Vasoya beneficial owner of M/s Gopal Exim, M/s Pooja Enterprises and M/s Satnam Enterprises is liable for imposition of penalty under Section 114AA *ibid*.

M. As to whether Penalty under section 114AA of the Customs Act, 1962 should be imposed on Shri Praveen Patidar.

34. I observe that Shri Praveen Patidar, a close associate of Shri Rajesh Vasoya, has knowingly and willfully engaged in the illegal importation and smuggling of restricted insecticides by way of misdeclaration of description and value in import documents. Shri Praveen Patidar facilitated the operations of Shri Rajesh Vasoya by providing the firm M/s Gopal Exim for use in the import of insecticides misdeclared as “Vinyl Acetate Ethylene Copolymer.” Subsequently, having learned the *modus operandi*, he independently began to import insecticides illegally through his own firm M/s Vaishnavi Finechem.

34.1 I observe that has been undisputedly established from the evidences on record that Shri Praveen Patidar was fully aware that the imported goods were restricted insecticides which required registration or import permit under the Insecticides Act, 1968, and that their true nature and value were intentionally concealed through falsified documents. He deliberately manipulated the invoices, Bills of Lading, and declarations to declare these goods as “Vinyl Acetate Copolymer” and undervalued them at USD 2/kg as against the actual value ranging from USD 54–70/kg, with the intent to evade applicable customs duty and statutory restrictions.

34.2 I observe that Shri Praveen Patidar has admitted that he handled the financial aspects of such illegal imports, made differential payments through non-banking channels and was directly involved in submitting and using import documentation containing false and incorrect declarations before Customs. His deliberate use of forged documents and declarations amounts to knowingly making and using false material in connection with import transactions.

34.3 I observe that Penal Action under Section 114 AA of the Customs Act has also been proposed against Shri Praveen Patidar.

The relevant provision of the Section 114AA of the Custom Act, 1962 is as under: -

114AA Penalty for use of false and incorrect material –

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

34.4 In view of the above I hold that Shri Praveen Patidar has knowingly and intentionally made, signed, and used false declarations and documents in respect of the import consignments of restricted insecticides through M/s Vaishnavi Finechem. His actions constitute a clear violation of the provisions of Section 114AA of the Customs Act, 1962, which penalizes any person who knowingly makes or uses false or incorrect material particulars in connection with customs transactions.

34.5 I note that, The Hon’ble CESTAT, New Delhi in the case of M/s S.D. Overseas vs The Joint Commissioner of Customs in Customs Appeal No. 50712 OF 2019 had dismissed the appeal of

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the petitioner while upholding the imposition of penalty under Section 114 AA of the Customs Act, wherein it had held as under:

28. As far as the penalty under Section 114AA is concerned, it is imposable 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. We find that the appellant has misdeclared the value of the imported goods which were only a fraction of a price the goods as per the manufacturer's price lists and, therefore, we find no reason to interfere with the penalty imposed under Section 114AA.

34.6 There are several judicial decisions in which penalty on Companies under section 114AA of the Customs Act, 1962 has been upheld. Following decisions are relied upon on the issue-

- i. M/s ABB Ltd. Vs Commissioner (2017-TIOL-3589-CESTAT-DEL)
- ii. Sesa Sterlite Ltd. Vs Commissioner (2019-TIOL-1181-CESTAT-MUM)
- iii. Indusind Media and Communications Ltd. Vs Commissioner (2019-TIOL-441-SC-CUS)

34.7 Therefore, Shri Praveen Patidar is liable to penalty under Section 114AA of the Customs Act, 1962, for knowingly using and causing to be used false and fabricated documents and declarations with intent to mislead Customs authorities, evade duty, and circumvent the import restrictions applicable to insecticides under the Insecticides Act, 1968.

N. As to whether Penalty under section 112(a) and 112(b) of the Customs Act, 1962 should be imposed on Shri Suresh Vasoya.

35. I reiterate my findings at para 17 to 27 above for the question of penalty as the same are mutatis mutandis applicable to this issue also.

35.1 I observe find that Shri Suresh Vasoya close associate of Shri Rajesh Vasoya played a significant role in facilitating the illegal import and subsequent distribution of restricted insecticides misdeclared as “Vinyl Acetate Ethylene Copolymer” through M/s Gopal Exim, M/s Satnam Enterprises and M/s Pooja Enterprises.

35.2 I observe that the evidences on record, including his own statement dated 01.01.2023, corroborated with the oral, documentary, digital, and financial evidences clearly establishes that Shri Suresh Vasoya was managing the financial and logistical aspects of the entire operation. He was responsible for preparing and generating e-way bills, invoices, handling banking transactions, transferring funds through hawala channels, and managing sale proceeds in cash through the Angadia network. He also coordinated with Shri Praveen Patidar and Shri Narayan Gadekar in connection with the payment of Customs clearance charges and for routing money connected with the illegal import and sale of insecticides.

35.3 I observe that Shri Suresh Vasoya was aware that the goods being imported and sold under his supervision were restricted insecticides such as Chlorantraniliprole and Emamectin Benzoate, which were deliberately misdeclared as “Vinyl Acetate Ethylene Copolymer” at an undervalued rate of USD 2/kg instead of their actual market value ranging between USD 60–70/kg. Despite such knowledge, he continued to assist and facilitate the import, clearance, and domestic distribution of such goods, thereby actively contributing to the commission of acts rendering the goods liable to confiscation under Sections 111(d), 111(l) and 111(m) of the Customs Act, 1962.

35.4 In view of the above I hold that Shri Suresh Vasoya, by knowingly assisting in the preparation and use of false import documents, undervalued invoices, and misdeclared shipping documents, has aided and abetted the misdeclaration, undervaluation, and illegal importation of restricted

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insecticides through the said firms. His actions have directly contributed to the evasion of Customs duty and concealment of the true nature and value of the imported goods. Accordingly, he is liable to penalty under Section 112(a) of the Customs Act, 1962, for his active abetment and facilitation of acts rendering the goods liable to confiscation.

35.6 In view of the above I find that Shri Suresh Vasoya knowingly handled, possessed, and dealt with the smuggled insecticides after their importation. He managed the sale proceeds of the smuggled goods, received payments in cash through Angadia and hawala channels, and maintained domestic invoices falsely describing the goods as “Vinyl Acetate Ethylene Copolymer.” These acts were committed with full knowledge that the goods were illegally imported and liable to confiscation. Accordingly, Shri Suresh Vasoya is liable to penalty under Section 112(b) of the Customs Act, 1962, for knowingly dealing with goods liable to confiscation and for managing their proceeds in contravention of law.

35.7 In view of the above I hold Shri Suresh Vasoya liable for penalty under section 112(a) and 112(b) of the Customs Act, 1962.

O. As to whether seized cash of Rs.70,00,000/-(Rupees Seventy Lakhs only) that has been deposited in Indian Overseas Bank, New Marine lines, Mumbai should be held liable for confiscation under section 121 of the Customs Act, 1962 and it should be appropriated against the demand of duty, interest and penalty.

36. I observe that during the search of residential premises of Shri Suresh Vasoya under panchnama dated 27.12.2022, Indian currency amount to Rs. 70,00,000/- (Rupees seventy lakhs only) was recovered and the same was seized vide seizure memo dated 27.12.2022 under section 110 of the Customs Act, 1962 under the reasonable belief that they are the sale proceeds of illegally imported restricted insecticides. I further observe that SCN has proposed confiscation under section 121 of the Customs Act, 1962.

Section 121 is reproduced below:-

***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, the sale proceeds thereof shall be liable to confiscation.**

36.1 I find that the Suresh Vasoya in his statement dated 01.01.2023 has admitted the seized amount of rs. 70 lkahs belongs to Shri Rajesh Vasoya and it was collected by him from Andadia operator on 26.12.2022 on the direction of Shri Rajesh Vasoya. He further confirmed that the amount seized was the sale proceeds of illegally imported insecticed. I find that it is evident that the seized money is directly linked to the sale of smuggled and misdeclared goods and hence sale proceeds of goods liable to confiscation under Section 121 of the Customs Act, 1962.

36.2 I find that as per statement shri Suresh Vasoya dated 01.01.2023 the said amount belongs to Shri Rajesh Vasoya who was the beneficial owner and mastermind behind the illegal imports.

36.2 Accordingly, I hold that the seized Indian currency of ₹70,00,000/- is liable for confiscation under Section 121 of the Customs Act, 1962, being the sale proceeds of smuggled and misdeclared restricted insecticides, and therefore, the same is ordered to be appropriated against duty, fine and penalty imposed on Shri Rajesh Vasoya.

37. I observe that Shri Rajesh Vasoya, Shri Suresh Vasoya and Shri Praveen Patidar were arrested by DRI for the offence of the nature described under Section Section 132, 135, 135(1)(a)(i)(A), 135(1)(b)(i)(A) and 135(1)(a)(i)(C) of the Customs Act, 1962 as they have knowingly concerned themselves with the illegal import of restricted insectidies.

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37.1 In view of the above finding and discussions offence, the deliberate and well-orchestrated fraud involving smuggling of restricted insecticides **₹81.38 crores**. I find that this case is a fit case for launching prosecution under the provisions of Section 135 of the Customs Act, 1962. Accordingly, prosecution may be **initiated against Shri Rajesh Vasoya, Shri Suresh Vasoya and Shri Preveen Patidar as per Circular No. 07/2017-Customs dated 06.03.2017.**

38. In view of the above I pass the following order.

ORDER

(i) LIVE IMPORT (SHRI RAJESH VASOYA BENEFICIAL OWNER OF M/S GOPAL EXIM)

(a) I reject the declared assessable value of **Rs.50,13,000/- (Rupees Fifty lakh and Thirteen Thousand only)** of the goods imported by **M/s Gopal Exim (IEC No. DORPM2339C)** as listed under **Annexure-A** (Sr No.1 to 5 of section A) and I order the same to be re-determined as **Rs.17,55,60,000/- (Rupees Seventeen Crores Fifty Five Lakh and Sixty Thousand only)** as listed under **Annexure-B** (Sr No.1 to 5 of section A) at para 18.19 above under the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

(b) I reject the declared classification of the said goods imported by **M/s Gopal Exim (IEC No. DORPM2339C)** as listed under **Annexure-A** (Sr No.1 to 5 of section A) as the goods imported have been misdeclared as discussed in para 17 above and I order the same to be reclassified under CTH 38089990 as the goods found to contain various Insecticides.

(c) I confiscate the impugned goods as listed under **Annexure-B** (Sr No.1 to 5 of section A) having re-determined assessable value of **Rs.17,55,60,000/- (Rupees Seventeen Crores Fifty-Five Lakh and Sixty Thousand only)** as discussed in para 18.19 above under Section 111 (d), 111 (l) and 111 (m) of the Customs Act, 1962 for violation of Customs Act, 1962 read with Insecticide Act, 1968. I impose redemption fine of **Rs. 5,00,00,000/- (Rupees Five Crore only)** on Shri Rajesh Vasoya being the beneficial owner and controller of M/s Gopal Exim (as discussed in para 18.29 to 22.10 above) for the sole purpose of **re-export** in lieu of confiscation under section 125(1) of the Customs Act, 1962. If Shri Rajesh Vasoya failed to pay the redemption fine within 120 days as per section 125(3) of the Customs Act, 1962 the goods to be destructed at the cost of Shri Rajesh Vasoya.

(d) I impose penalty of **Rs. 5,00,00,000/- (Rupees Five crores only)** under section 112(a) on Shri Rajesh Vasoya being the beneficial owner and controller of M/s Gopal Exim (as discussed in para 18.29 to 22.10 above) with respect to goods mentioned at **Annexure-B** (Sr No.1 to 5 of section A).

(e) I impose penalty of **Rs. 50,00,000/- (Rupees Fifty Lakhs only)** under section 112(b) on Shri Rajesh Vasoya being the beneficial owner and controller of M/s Gopal Exim (as discussed in para 18.29 to 22.10 above) with respect to goods mentioned at **Annexure-B** (Sr No.1 to 5 of section A).

(ii) LIVE IMPORT (SHRI RAJESH VASOYA BENEFICIAL OWNER OF M/S SATNAM ENTERPRISES)

(a) I reject the declared assessable value of **Rs.5,01,300/- (Rupees Five lakh One Thousand and Three hundred only)** of the goods imported by **M/s Satnam Enterprises** as listed under **Annexure-A** (Sr No.1 of section B) and I order the same to be re-determined as **Rs.1,63,80,000/-**

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(Rupees One Crore Sixty Three Lakh and Eighty Thousand only) as listed under **Annexure-B** (Sr No.1 of section B) at para 18.20 above under the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

(b) I reject the classification of the said goods imported by **M/s Satnam Enterprises** as listed under **Annexure-A** (Sr No.1 of section B) as the goods imported have been misdeclared as discussed in para 17 above and I order the same to be reclassified under CTH 38089990 as the goods found to contain various Insecticides.

(c) I confiscate the impugned goods as listed under **Annexure-B** (Sr No.1 of section B) having redetermined Assessable value of **Rs.1,63,80,000/-** (Rupees One Crore Sixty-Three Lakh and Eighty Thousand only) as discussed in para 18.20 above under Section 111 (d), 111 (l) and 111 (m) of the Customs Act, 1962 for violation of Customs Act, 1962 read with Insecticide Act, 1968. I impose redemption fine of **Rs. 40,00,000/-** (Rupees Forty Lakhs only) on Shri Rajesh Vasoya being the beneficial owner and controller of M/s Satnam Enterprises (as discussed in para 18.29 to 22.10 above) for the sole purpose of **re-export** under section 125(1) of the Customs Act, 1962. If Shri Rajesh Vasoya failed to pay the redemption fine within 120 days as per section 125(3) of the Customs Act, 1962 the goods to be destructed at the cost of Shri Rajesh Vasoya.

(d) I impose penalty of **Rs. 50,00,000/-** (Rupees Fifty Lakhs only) under section 112(a) on Shri Rajesh Vasoya being the beneficial owner of M/s Satnam Enterprises (as discussed in para 18.29 to 22.10 above) with respect to goods mentioned at **Annexure-B** (Sr No.1 of section B).

(e) I impose penalty of **Rs. 5,00,000/-** (Rupees Five Lakhs only) under section 112(b) on Shri Rajesh Vasoya being the beneficial owner of M/s Satnam Enterprises (as discussed in para 18.29 to 22.10 above) with respect to goods mentioned at **Annexure-B** (Sr No.1 of section B).

(iii) LIVE IMPORT (SHRI PRAVEEN PATIDAR BENEFICIAL OWNER OF M/S VAISHANAVI FINECHEM)

(a) I reject the declared assessable value of **Rs.4,99,100/-**(Rupees Four Lakh Ninety Nine Thousand And One Hundred Only) of the said goods imported by M/s Vaishanavi Finechem as listed under **Annexure-A** (Sr No.1 of section C and D) and I order the same to be re-determined as **Rs.1,71,19,250/-** (Rupees One Crore Seventy One Lakh Nineteen Thousand Two Hundred and Fifty Only) as listed under **Annexure-B** (Sr No.1 of section C and D) at para 18.21 above under the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

(b) I reject the classification of the said goods imported by M/s Vaishanavi Finechem as listed under **Annexure-A** (Sr No.1 of section C and D) as the goods imported have been misdeclared as discussed in para 17 above and I order the same to be reclassified under CTH 38089990 as the goods found to contain Insecticides.

(c) I confiscate the impugned goods as listed under **Annexure-B** (Sr No.1 of section C and D) having Assessable value of **Rs.1,71,19,250/-** (Rupees One Crore Seventy-One Lakh Nineteen Thousand Two Hundred and Fifty Only) under Section 111 (d), 111 (l) and 111 (m) of the Customs Act, 1962 in violation of Customs Act, 1962 read with Insecticides Act, 1968. I impose redemption fine of **Rs. 45,00,000/-** (Rupees Forty Five Lakhs only) on Shri Praveen Patidar being the beneficial owner and controller of M/s Vasihanavi finechem (as discussed in para 23 to 26 above) for the sole purpose of **re-export** under section 125(1) of the Customs Act, 1962. If Shri Praveen Patidar

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failed to pay the redemption fine within 120 days as per section 125(3) of the Customs Act, 1962 the goods may be destructed at the cost of Shri Praveen Patidar.

(d) I impose penalty of **Rs. 50,00,000/-** (Rupees Fifty Lakhs only) under section 112(a) on Shri Praveen Patidar being the beneficial owner and controller of M/s Vaishnavi Finechem (as discussed in para 23 to 26 above) with respect to goods mentioned at **Annexure-B** (Sr No.1 of section C and D).

(e) I impose penalty of **Rs. 5,00,000/-** (Rupees Five Lakhs only) under section 112(b) on Shri Praveen Patidar being the beneficial owner and controller of M/s Vaishnavi Finechem (as discussed in para 23 to 26 above) with respect to goods mentioned at **Annexure-B** (Sr No.1 of section C and D).

(iv) LIVE GOODS FOUND IN THE PREMISES OF M/S VASOYA INDUSTRIES

(a) I confiscate the impugned goods seized from the premises of M/s Vasoya industries as mentioned in Table 15 above having confirmed presence of insecticides as discussed in para 28.4 above under Section 111 (d), 111 (l) and 111 (m) of the Customs Act, 1962 and the same to be destructed at the cost of Shri Rajesh Vasoya.

PAST IMPORT

(i)SHRI RAJESH VASOYA BENEFICIAL OWNER OF M/S GOPAL EXIM

(a) I reject the declared assessable value of **Rs.1,15,24,990/-** (Rupees One Crore Fifteen Lakh Twenty Four Thousand Nine Hundred and Ninety only) of imported goods by **M/s Gopal Exim** as mentioned in Annexure-C and I order the same to be re-determined as **Rs.31,74,51,650/-** (Rupees Thirty One Crore Seventy Four Lakh Fifty One Thousand Six Hundred And Fifty Only) as detailed in Annexure D at para 18.24 above under the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

(b) I reject the classification of the imported goods as detailed in Annexure C as the goods imported have been misdeclared as discussed in para 17 above and I order the same to be reclassified under CTH 38089990 as detailed in Annexure D as the goods found to contain various Insecticides.

(c) I confirm the demand of differential Customs duty of **Rs. 9,51,50,065/- (Rupees Nine crore Fifty-One Lakh Fifty Thousand Sixty-Five Only)** foregone on import of 73,275 Kilograms of insecticides as mentioned in Annexure D valued at **Rs.31,74,51,650/-** by M/s Gopal Exim by wilful misdeclaration and misclassification from **Shri Rajesh Vasoya** being the beneficial owner and controller of M/s Gopal Exim Enterprises (as discussed in para 18.29 to 22.10 above) under the provision of Section 28(4) of the Customs Act, 1962 along with applicable interest leviable under Section 28AA of the Customs Act, 1962.

(d) I confiscate the impugned goods as listed under Annexure D having redetermined assessable value of **Rs.31,74,51,650/-** (Rupees Thirty One Crore Seventy Four Lakh Fifty One Thousand Six Hundred And Fifty Only) under Section 111 (d), 111 (l) and 111 (m) of the Customs Act, 1962 in violation of Customs Act 1962 read with Insecticides Act, 1968. Although the goods are not physically available I impose redemption fine of **Rs. 8,00,00,000/-** (Rupees Eight Crore only) on Shri Rajesh Vasoya being the beneficial owner and controller of M/s Gopal Exim Enterprises (as discussed in para 18.29 to 22.10 above) under section 125(1) of the Customs Act, 1962.

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(e) I impose a penalty equivalent to differential duty of **Rs. 9,51,50,065/- (Rupees Nine crore Fifty-One Lakh Fifty Thousand Sixty-Five Only)** and interest accrued there upon on Shri Rajesh Vasoya beneficial owner of M/s Gopal Exim Enterprises (as discussed in para 18.29 to 22.10 above) under section 114A of the Customs Act, 1962 with respect to goods mentioned at Annexure D.

In terms of the first and second proviso to Section 114A *ibid*, if duty and interest is paid within thirty days from the date of the communication of this order, the amount of penalty liable to be paid shall be twenty-five per cent of the duty and interest, subject to the condition that the amount of penalty is also paid within the period of thirty days of communication of this order.

(ii) SHRI RAJESH VASOYA BENEFICIAL OWNER OF M/S SATNAM ENTERPRISES

(a) I reject the declared assessable value of **Rs.3,24,39,643/-** (Rupees Three Crore Twenty Four Lakh Thrity Nine Thousand Six Hundred and Forty Three only) of imported goods by M/s Satnam Enterprises as mentioned in Annexure-E and I order the same to be re-determined as **Rs. 1,12,19,51,038/-** (Rupees One Hundred Twelve Crore Nineteen Lakh Fifty One Thousand and Thirty Eight Only) as detailed in Annexure F at para 18.26 above under the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

(b) I reject the classification of the imported goods as detailed in Annexure E as the goods imported have been misdeclared as discussed in para 17 above and I order the same to be reclassified under CTH 38089990 as detailed in Annexure F as the goods found to contain various Insecticides.

(c) I confirm the demand of differential Customs duty of **Rs. 33,87,21,434/- (Rupees Thirty-Three Crore Eighty-Seven Lakh Twenty-One Thousand Four Hundred and Thirty-Four Only)** foregone on import of 2,16,225 Kilograms of insecticides as mentioned in Annexure F valued at Rs. **1,12,19,51,038/-** by **M/s Satnam Enterprise** by misdeclaration and misclassification from **Shri Rajesh Vasoya** being the beneficial owner and controller of M/s Satnam Enterprise Enterprises (as discussed in para 18.29 to 22.10 above) under the provision of Section 28(4) of the Customs Act, 1962 along with applicable interest leviable under Section 28AA of the Customs Act, 1962.

(d) I confiscate the impugned goods as listed under Annexure F having Assessable value of as **Rs. 1,12,19,51,038/-** (Rupees One Hundred Twelve Crore Nineteen Lakh Fifty-One Thousand and Thirty-Eight Only) under Section 111 (d), 111 (l) and 111 (m) of the Customs Act, 1962. Although the goods are not physically available I impose redemption fine of **Rs.25,00,00,000/-** (Rupees Twenty-Five Crores only) on Shri Rajesh Vasoya being the beneficial owner and controller of M/s Satnam Enterprise Enterprises (as discussed in para 18.29 to 22.10 above) section 125(1) of the Customs Act, 1962.

(e) I impose a penalty equivalent to differential duty of **Rs. 33,87,21,434/- (Rupees Thirty-Three Crore Eighty-Seven Lakh Twenty-One Thousand Four Hundred and Thirty Four Only)** and interest accrued there upon on **Shri Rajesh Vasoya** being the beneficial owner of M/s Satnam enterprises (as discussed in para 18.29 to 22.10 above) under section 114A of the Customs Act, 1962.

In terms of the first and second proviso to Section 114A *ibid*, if duty and interest is paid within thirty days from the date of the communication of this order, the amount of penalty liable to be paid shall be twenty-five per cent of the duty and interest, subject to the condition that the amount of penalty is also paid within the period of thirty days of communication of this order.

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(iii) SHRI RAJESH VASOYA BENEFICIAL OWNER OF M/S POOJA ENTERPRISES

(a) I reject the declared assessable value of **Rs. 3,65,39,025/-** (Rupees Three Crore Sixty Five Lakh Thirty Nine Thousand Twenty Five Only) of imported goods by M/s Pooja Enterprise as mentioned in Annexure-G and I order the same should be re-determined as **Rs. 1,25,95,86,875/-** (Rupees One Hundred Twenty Five Crore Ninety Five Lakh Eighty Six Thousand Eight Hundred Seventy Five Only) as detailed in Annexure H at para 18.27.1 above under the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

(b)) I reject the classification of the imported goods as detailed in Anneuxre G as goods imported have been misdeclared as discussed in para 17 above and I order the same should be reclassified under CTH 38089990 as detailed in Annexure H as the goods found to contain various Insecticides.

(c) I confirm the demand of differential Customs duty of **Rs.37,99,79,764/- (Rupees Thirty Seven Crore Ninety Nine Lakh Seventy Nine Thousand Seven Hundred and Sixty Four Only)** foregone on import of 2,38,750 Kilograms of insecticides as listed under Annexure H valued at **Rs. 1,25,95,86,875/-** (Rupees One Hundred Twenty Five Crore Ninety Five Lakh Eighty Six Thousand Eight Hundred Seventy Five Only) by M/s Pooja Enterprise by misdeclaration and misclassification from **Shri Rajesh Vasoya** being the beneficial owner and controller of M/s Pooja Enterprise (as discussed in para 18.29 to 22.10 above) under the provision of Section 28(4) of the Customs Act, 1962 along with applicable interest leviable under Section 28AA of the Customs Act, 1962.

(d) I confiscate the impugned goods as listed under Annexure H having Assessable value of as **Rs. 1,25,95,86,875/-** (Rupees One Hundred Twenty Five Crore Ninety Five Lakh Eighty Six Thousand Eight Hundred Seventy Five Only) under Section 111 (d), 111 (l) and 111 (m) of the Customs Act, 1962. Although the goods are not physically available I impose redemption fine of **Rs. 30,00,00,000/-** (Rupees Thirty Crores only) on Shri Rajesh Vasoya being the benefical owner and controller of M/s Pooja Enterprise (as discussed in para 18.29 to 22.10 above) section 125(1) of the Customs Act, 1962.

(e) I impose a penalty equivalent to differential duty of **Rs.37,99,79,764/- (Rupees Thirty-Seven Crore Ninety-Nine Lakh Seventy-Nine Thousand Seven Hundred and Sixty-Four Only)** and interest accrued there upon on Shri Rajesh Vasoya being the beneficial owner of M/s Pooja Enterprises (as discussed in para 18.29 to 22.10 above) under section 114A of the Customs Act, 1962.

In terms of the first and second proviso to Section 114A ibid, if duty and interest is paid within thirty days from the date of the communication of this order, the amount of penalty liable to be paid shall be twenty-five per cent of the duty and interest, subject to the condition that the amount of penalty is also paid within the period of thirty days of communication of this order.

PENALTY ON SHRI RAJESH VASOYA FOR HIS ROLE DISCUSSED AT PARA 11.1 OF THE SHOW CAUSE NOTICE

(i) I impose penalty of **Rs. 6,30,00,000/-**(Rupees Six crores and Thirty lakhs only) on Shri Rajesh Vasoya under section 114AA of the Customs Act, 1962 for his role as discussed at para 33.9-33.10 above.

PENALTY ON SHRI PRAVEEN PATIDAR FOR HIS ROLE DISCUSSED AT PARA 11.3 OF THE SHOW CAUSE NOTICE

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(i) I impose penalty of **Rs. 1,00,00,000/-** (Rupees One Crore only) on Shri Praveen Patidar under section 114AA of the Customs Act, 1962 for his role as discussed at para 34 above.

PENALTY ON SHRI SURESH VASOYA FOR HIS ROLE DISCUSSED AT PARA 11.2 OF THE SHOW CAUSE NOTICE

(a) I Impose a penalty of **Rs. 8,00,00,000/-** (Rupees Eight Crores only) on Shri Suresh Vasoya under section 112(a) of the Customs Act, 1962 for his role as discussed at para 35 above.

(b) I Impose a penalty of **Rs. 80,00,000/-** (Rupees Eighty lakhs only) on Shri Suresh Vasoya under section 112(b) of the Customs Act, 1962 for his role as discussed at para 35 above.

SEIZED CURRENCY

(a) I order to appropriate **Rs.70,00,000/-** (Rupees Seventy Lakhs only) along with interest incurred of the fixed deposit against duty, fine and penalty imposed on Shri Rajesh Vasoya.

**Digitally signed by
Vijay Risi
Date: 17-10-2025
12:53:32
(Vijay Risi)
Commissioner of Customs
NS-III, JNCH, Nhava Sheva**

To,

Shri Rajesh Vasoya (alias Raju Vasoya),
A -1101, River Penta Sky,
Sarthana, Jakatnaka,
Surat, Gujarat-395013 &
355, Vikash Shoppers, Near Sarathana,
Jakat Naka, Opposite Rishikesh Township,
Varachha, Surat, Gujarat – 395006.

Shri Suresh Vasoya,
B-402, Vedant City, Abrama Road,
Near Gokuldharm Banglow, Mota Varchha,
Surat, Gujarat-394105.

Shri Praveen Patidar
1st Floor, 28-29, Nirman Point Society,
Phase-I, Sailana Road, Ratlam,
Madhya Pradesh-457001.

Copy to:-

1. The Pr. Commissioner of Customs, NS-I, JNCH
2. The Asstt. Director, DRI, MZU – with a kind request to launch prosecution.
3. AC/DC, Group – IIG, JNCH.
4. The Asstt / Dy. Commissioner of Customs, SIIB (Import), JNCH, Nhava Sheva - to upload the OIO in DIGIT.
5. AC/DC, Chief Commissioner's Office, JNCH.
6. AC/DC, Centralized Revenue Recovery Cell, JNCH.
7. Superintendent (P), CHS Section, JNCH – For display on JNCH Notice Board.
8. Office Copy.