

SCN:- 637(1)/2025-26/JC/II-C-F/NS-I/CAC/JNCH

dt. 14/08/25



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भारत सरकार

भारत सरकार / Government of India

वित्त मंत्रालय / Ministry of Finance

सीमाशुल्क आयुक्त का कार्यालय (एन एस-1), मुंबई सीमा शुल्क जोन-II

जवाहरलाल नेहरू कस्टम हाउस, पोस्ट: शेवा, तालुका: उरण, जिला: रायगढ़, महाराष्ट्र-400707

OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-I), MUMBAI CUSTOMS ZONE-II

JAWAHARLAL NEHRU CUSTOM HOUSE, Post: Sheva, Taluka: Uran,

Dist: Raigad, Maharashtra-400707.

F.No. CUS/APR/INV/471/2025/Gn 2 CC-F)

SCN No: 637(1)/2025-26/JC/GR 2(C-F)/CAC/JNCH

Dated: 08.2025

DIN 20250878NW000000BBEO

**Show Cause Notice Under Section 124 of the Customs Act, 1962.**

Based on specific information from Appraising Group 2 (C-F), JNCH Nhava Sheva to National Customs Targeting Centre (NCTC), Mumbai and Special Investigation and Intelligence Branch (Import), JNCH highlighting the modus operandi that several importers are importing goods like Mixed Hydrocarbon, Diesel, Adulterated Diesel by mis-declaring the same as 'Penetrating Oil', 'Process Oil-40 etc' and classifying the same under CTH 3403. Accordingly, NCTC Mumbai inserted Target Alert for the goods classified under CTH 3403 and Bill Of Entry No. 3729714 dated 29.05.2024 pertaining to M/s Raj Traders was hit by the above Target wherein RMS system instructed for 100% examination under 1<sup>st</sup> Check basis and for drawl of sample for testing purpose to Check misdeclaration of value, quantity and quality of goods. During the process of examination and testing of goods by DyCC, JNCH, discrepancy was noticed as per above Modus Operandi Circular and the Bill of Entry no. 3729714 dated 29.05.2024 pertaining to M/s Raj Traders was forwarded to CIU, JNCH by Assessing Group 2 (C-F) for further investigation.

2. The importer M/s Raj Traders filed the Bill of Entry No. 3729714 dated 29.05.2024 for import of goods having description as 'Process Oil-40' by classifying the same under CTH 34031900 having a duty structure of BCD 7.5%, SWS 10% and IGST 18% i.e. total duty @ 27.735%. The bill of entry was facilitated for assessment and went directly for examination. RMS system instructions were for 100% examination of goods to check for mis-declaration of Value, Quantity and Quality of the Goods and IPR violation. The RMS Targeter's/Intervenor's Instructions are as under:

***Get the consignment examined on 100% examination basis. Check for misdeclaration of Value, Quantity and Quality of the Goods. Check IPR violation. ~~~~~Wherein the goods classified under CTH 3403 and having description-'Penetration oil'/ 'Process Oil'/ oil, having unit quantity code (UQC)=MTS and having Country of origin-AE/SA/KW or any other middle east country. The Bill of Entry should be examined on First Check Basis. The Sample shall be drawn by docks officer and sent to CRCL/DYCC for testing. If the goods contain petroleum oils more than 70% by weight as per test report and is re-classifiable under chapter 27, Then the goods may be forwarded to PAG for further necessary action.~~~~~ Pl assess the BE on first check basis (FOR TEST) as it has been reported that Mixed Hydrocarbon (Diesel) classifiable under CTH 2710, are being imported by mis declaring as Penetrating Oil/CHEMLUR/Process Oil and etc. under CTH 3403 to avoid the stringent policy condition under CTH 2710 and to under value the goods. Pl examine the goods carefully, follow RMS instruction and SEO.***

On perusal of RMS instructions it was noticed that 100% examination was ordered. Further, it was also ordered that the bill of entry should be examined on First Check Basis and sample shall be drawn for testing. Therefore, the bill of entry was recalled on 07.06.2024 as per importer's request vide their letter dated 05.06.2024 (RUD-2). Thereafter, the bill of



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On perusal of RMS instructions it was noticed that 100% examination was ordered. Further, it was also ordered that the bill of entry should be examined on First Check Basis and sample shall be drawn for testing. Therefore, the bill of entry was recalled on 07.06.2024 as per importer's request vide their letter dated 05.06.2024 (**RUD-2**). Thereafter, the bill of

entry was assessed by Assessing Group under first check basis on 10.06.2024 and examination order was given for 100% examination of all the containers and drawl of sample.

3. The said Bill of Entry was sent for examination on first check basis on 10.06.2024 with an order to draw and forward representative sample for testing of the following parameters:

- a. Petroleum % in samples (Whether More than 70% or NOT).
- b. Whether it is diesel fraction? If mainly made of Diesel Fraction, Can it be interpreted as Automotive Diesel Fuel/Off Specification Automobile Diesel As per IS:1460?
- c. Verify whether the sample meets the requirements of the IS Standards of Solvents/Kerosene/Kerosene Intermediate/Vacuum Gas Oil/Gas Oil.

4. The goods were examined by the Docks Officer on 10.06.2024 and accordingly, two sets of representative samples were drawn and handed over on 11.06.2024 to Central Revenues Control Laboratory (CRCL), Jawaharlal Nehru Custom House (JNCH) for testing as per the above- mentioned parameters vide Test Report No. 177 dated 10.06.2024 (**RUD- 3**). The CRCL, JNCH a government approved lab, submitted its report dated 15.06.2024 received by Group II C-F, JNCH (**RUD-4**), which is as follows:-

- I. "The sample as received is in the form of yellowish oily liquid. It is composed of mixture of hydrocarbon more than 70% by weight having following constants:
- II. Density as 15 degree Celsius = 0.8534 gm/ml.
- III. Flash Point (COC) = 242.10° Celsius
- IV. Kinematics Viscosity at 40 degree Celsius = 30.28 Cst
- V. Kinematics Viscosity as 100 degree Celsius = 5.53Cst
- VI. Ash Content = NIL
- VII. Total Acid Number (TAN) = NIL

On the basis of above analytical findings, the sample u/r has the characteristics of Base Oil (IS: 18722:2024), Rest of the queries raised are not relevant to the sample under reference.

5. The test report sent by the CRCL, JNCH reported that the goods are having the **characteristics of Base Oil (IS:18722:2024)** whereas the importer M/s Raj Traders had **declared the goods as "Process Oil- 40"** and had classified under CTH 34031900 under self-assessment. The importer M/s Raj Traders could not submit any Certificate of Analysis (COA) or related documents mentioning the chemical properties of the imported goods in support of declared CTH 34031900. Therefore, prima facie it appeared that goods have been mis-declared by the importer in terms of description & classification.

6. According to above CRCL test report dated 15.06.2024, the goods appeared to be "Base Oil" which is classifiable under CTH 27101971 having a duty structure of BCD 5%, SWS 10% and IGST 18% i.e. total duty @24.29%. Further, on perusal of import data of Base oil from UAE for the month of May and June 2024, it is observed that Base Oil is being imported ranging from USD 525 to USD 1440 per MTS with an average price of USD 983.52 per MTS. However, the Importer had declared the unit price as USD 430 per MTS in the present bill of entry which was much lower than the average import price of Base Oil. Therefore, it appeared that the goods have been mis-declared in terms of classification as well as valuation to evade the payment of legitimate Customs duty. In response to the query raised by the assessing officer, the importer had agreed for value loading and reclassification of the goods. Thus, the importer clearly accepted that they had mis-declared the impugned goods by classifying them under CTH 3403 instead of CTH 2710 and also undervalued the said goods to avoid legitimate Customs duty.

7. From above, it appeared that the importer filed the Bill of Entry on second check basis under Chapter 34 willfully to avoid the rigors of Chapter 27 i.e. to avoid the mandatory first check procedure and sample drawing



which is mandated by Public Notice No. 34/2019-20-JNCH dated 27.03.2020 **(RUD-5)** and Public Notice No. 08/2022-JNCH dated 31.01.2022 **(RUD-6)**. In addition, the Appraising Group 2 (C-F), JNCH has highlighted the modus operandi to National Customs Targeting Centre (NCTC), Mumbai and Special Investigation and Intelligence Branch (Import), JNCH vide letter dated 21.05.2024 that several importers are importing goods like Diesel, Adulterated Diesel by mis-declaring goods as ‘Process Oil-40’ etc. by classifying them under CTH 3403. It was also noticed that the Representative Sealed Samples (RSS) were taken from one container out of 10 containers imported by M/s. Raj Traders. Therefore, there was a suspicion that the goods in other 9 containers might be Base Oil or other than Base oil like Diesel or adulterated Diesel. Therefore, it was proposed by Assessing Group that the matter may be investigated by SIIB(I) and sample should be drawn from other 9 containers also.

8. Further, the importer vide letter dated 26.06.2024 addressed to Chairman, CBIC, had alleged that the assessing officers have demanded bribe from the authorized representative of the importer. In view of the same, the case was transferred to the Central Intelligence Unit, JNCH on 26.06.2024 as per para 4 of the Office Order No. 138/2023 in respect of Re-Structuring of the Intelligence and Investigation Units of JNCH, wherein the Central Intelligence Unit (CIU) has been mandated to deal in the investigations with respect to the complaints and detection of irregularities involving loss of revenue where vigilance angle is also noticed.

9. To further investigate the matter, CIU JNCH vide emails/letters dated 02.07.2024, 03.07.2024, 04.07.2024, 05.07.2024, 08.07.2024 and 09.07.2024 had requested the importer multiple times to participate in the investigation and sampling process. However, in his reply vide email dated 02.07.2024, 04.07.2024, 06.07.2024 and 08.07.2024 **(RUD- 7)**, the importer refused to participate in the sampling process and had sent baseless and provocative emails which were unwarranted. In order to carry out a comprehensive investigation in the wake of modus operandi of importing adulterated diesel oil under various names such as Industrial Oil, Process Oil, etc., the officers of CIU, JNCH had drawn representative samples under panchnama dated 10.07.2024 **(RUD-8)** from each of the 10 containers pertaining to bill of entry no. 3729714 dt. 29.05.2024 under CCTV coverage in the presence of concerned Shipping Line and concerned CFS representatives as the importer had refused to join the sampling process. The said RSS were forwarded to Central Revenues Control Laboratory (CRCL), JNCH on 11.07.2024 for testing.

Central Revenues Control Laboratory (CRCL), JNCH forwarded Test Reports dated 18.07.2024, 22.07.2024, 23.07.2024, 25.07.2024, 26.07.2024, 31.07.2024, 01.08.2024 & 07.08.2024 **(RUD-9)** in respect of all the ten (10) containers which are stated below:

■ Container No- CBHU3667663

“The sample as received is in the form of yellowish oily liquid.

It is composed of mixture of hydrocarbon more than 70% by weight.

The sample as received has the following constants:		
Sr.No.	Parameter	Result
1.	Density at 15° Celcius	0.8156 g/ml
2.	Flash Point (Abel)	10.60° C
3.	Kinematics Viscosity at 40° Celcius	2.02cst
4.	Ash Content	Nil
5.	Sulphur content by weight	0.11% by wt.
6.	Cetane index	53.39
7.	Distillation range	IBP= 80.07° C
8.	85% Distilled at temp	316.69° C
9.	95% Distilled at temp	356.40° C
10.	FBP	368.69° C
The sample after removing the adulterants has the following constants:		



Sr.No.	Parameter	Result
1.	Density at 15° Celcius	0.8210 g/ml
2.	Flash Point (Abel)	55° C
3.	Kinematics Viscosity at 40° Celcius	2.25cst
4.	Ash Content	Nil
5.	Sulphur content by weight	0.12%
6.	Cetane index	52.85
7.	Distillation range	IBP= 158.71° C
8.	85% Distilled at temp	319.77° C
9.	95% Distilled at temp	357.47° C
10.	FBP	362.39° C
11.	Adulterant content	3.0%

On the basis of above analytical findings, the samples after removal of adulterants meets the requirement of Automotive diesel fuel as per IS:1460:2017 except sulphur content.

As per the definition of “adulteration” mentioned in the motor speed and high speed diesel ( regulation of supply, distribution and prevention of malpractices) order, 2005, the sample under reference is “ Adulterated Diesel Fuel”.

Sealed remnant sample returned.”

■ Container No- CSLU1221523

“The sample as received is in the form of yellowish oily liquid.  
It is composed of mixture of hydrocarbon more than 70% by weight.

The sample as received has the following constants:		
Sr.No.	Parameter	Result
1.	Density at 15° Celcius	0.8151 g/ml
2.	Flash Point (Abel)	16.6° C
3.	Kinematics Viscosity at 40° Celcius	2.0312cst
4.	Ash Content	Nil
5.	Sulphur content by weight	0.12% by wt.
6.	Cetane index	53.45
7.	Distillation range	IBP= 77.75° C
8.	85% Distilled at temp	315.86° C
9.	95% Distilled at temp	355.29° C
10.	FBP	368.59° C
The sample after removing the adulterants has the following constants:		
Sr.No.	Parameter	Result
1.	Density at 15° Celcius	0.8203 g/ml
2.	Flash Point (Abel)	52.5° C
3.	Kinematics Viscosity at 40° Celcius	2.2176cst
4.	Ash Content	Nil
5.	Sulphur content by weight	0.11%
6.	Cetane index	52.83
7.	Distillation range	IBP= 161.02° C
8.	85% Distilled at temp	319.61° C
9.	95% Distilled at temp	357.66° C
10.	FBP	364.89° C
11.	Adulterant content	2.5%

On the basis of above analytical findings, the samples after removal of adulterants meets the requirement of Automotive diesel fuel as per IS:1460:2017 except sulphur content.

As per the definition of “adulteration” mentioned in the motor speed and high speed diesel ( regulation of supply, distribution and prevention of malpractices) order, 2005, the sample under reference is “ Adulterated Diesel Fuel”.

Sealed remnant sample returned.”

■ Container No- FCIU3751643

“The sample as received is in the form of yellowish oily liquid.  
It is composed of mixture of hydrocarbon more than 70% by weight.

The sample as received has the following constants:		
Sr.No.	Parameter	Result
1.	Density at 15° Celcius	0.815 g/ml
2.	Flash Point (Abel)	16.6° C
3.	Kinematics Viscosity at 40° Celcius	2.02cst
4.	Ash Content	Nil
5.	Sulphur content by weight	0.11% by wt.
6.	Cetane index	61.11
7.	Distillation range	IBP= 77.49° C
8.	85% Distilled at temp	317.40° C
9.	95% Distilled at temp	355.41° C
10.	FBP	367.24° C
The sample after removing the adulterants has the following constants:		
Sr.No.	Parameter	Result
1.	Density at 15° Celcius	0.820 g/ml
2.	Flash Point (Abel)	52.5° C
3.	Kinematics Viscosity at 40° Celcius	2.21cst
4.	Ash Content	Nil
5.	Sulphur content by weight	0.12%
6.	Cetane index	52.96
7.	Distillation range	IBP= 159.81° C
8.	85% Distilled at temp	319.22° C
9.	95% Distilled at temp	356.36° C
10.	FBP	365.56° C
11.	Adulterant content	2.4%

On the basis of above analytical findings, the samples after removal of adulterants meets the requirement of Automotive diesel fuel as per IS:1460:2017 except sulphur content.

As per the definition of “adulteration” mentioned in the motor speed and high speed diesel (regulation of supply, distribution and prevention of malpractices) order, 2005, the sample under reference is “Adulterated Diesel Fuel”.

Sealed remnant sample returned.”

■ Container No- CBHU3957683

“The sample as received is in the form of yellowish oily liquid.  
It is composed of mixture of hydrocarbon more than 70% by weight.

The sample as received has the following constants:		
Sr.No.	Parameter	Result
1.	Density at 15° Celcius	0.8155 g/ml
2.	Flash Point (Abel)	6.6° C
3.	Kinematics Viscosity at 40° Celcius	2.0114cst
4.	Ash Content	Nil
5.	Sulphur content by weight	0.11% by wt.
6.	Cetane index	53.36
7.	Distillation range	IBP= 73.50° C
8.	85% Distilled at temp	316.74° C
9.	95% Distilled at temp	354.78° C
10.	FBP	369.36° C
The sample after removing the adulterants has the following constants:		
Sr.No.	Parameter	Result

1.	Density at 15° Celcius	0.8200 g/ml
2.	Flash Point (Abel)	51.0° C
3.	Kinematics Viscosity at 40° Celcius	2.1974 cst
4.	Ash Content	Nil
5.	Sulphur content by weight	0.13%
6.	Cetane index	52.87
7.	Distillation range	IBP= 157.04° C
8.	85% Distilled at temp	318.0° C
9.	90% Distilled at temp	354.78° C
10.	FBP	367.78° C
11.	Adulterant content	2.0%

On the basis of above analytical findings, the samples after removal of adulterants meets the requirement of Automotive diesel fuel as per IS:1460:2017 except sulphur content.

As per the definition of “adulteration” mentioned in the motor speed and high speed diesel (regulation of supply, distribution and prevention of malpractices) order, 2005, the sample under reference is “Adulterated Diesel Fuel”.

Sealed remnant sample returned.”

■ Container No- MEDU3179675

“The sample as received is in the form of yellowish oily liquid.  
It is composed of mixture of hydrocarbon more than 70% by weight.

The sample as received has the following constants:		
Sr.No.	Parameter	Result
1.	Density at 15° Celcius	0.8158 g/ml
2.	Flash Point (Abel)	15.1° C
3.	Kinematics Viscosity at 40° Celcius	2.0254cst
4.	Ash Content	Nil
5.	Sulphur content by weight	0.15% by wt.
6.	Cetane index	53.85
7.	Distillation range	IBP= 81.07° C
8.	85% Distilled at temp	319.81° C
9.	95% Distilled at temp	357.12° C
10.	FBP	364.19° C
The sample after removing the adulterants has the following constants:		
Sr.No.	Parameter	Result
1.	Density at 15° Celcius	0.8212 g/ml
2.	Flash Point (Abel)	56.4° C
3.	Kinematics Viscosity at 40° Celcius	2.2564cst
4.	Ash Content	Nil
5.	Sulphur content by weight	0.13%
6.	Cetane index	52.92
7.	Distillation range	IBP= 168.32° C
8.	85% Distilled at temp	321.19° C
9.	95% Distilled at temp	359.50° C
10.	FBP	367.66° C
11.	Adulterant content	3%

On the basis of above analytical findings, the samples after removal of adulterants meets the requirement of Automotive diesel fuel as per IS:1460:2017 except sulphur content.

As per the definition of “adulteration” mentioned in the motor speed and high-speed diesel (regulation of supply, distribution and prevention of malpractices) order, 2005, the sample under reference is “Adulterated Diesel Fuel”.

Sealed remnant sample returned.”



■ Container No- FCIU3372193

“The sample as received is in the form of yellowish oily liquid.  
It is composed of mixture of hydrocarbon more than 70% by weight.

The sample as received has the following constants:		
Sr.No.	Parameter	Result
1.	Density at 15° Celcius	0.8155 g/ml
2.	Flash Point (Abel)	13.1° C
3.	Kinematics Viscosity at 40° Celcius	2.0223 cst
4.	Ash Content	Nil
5.	Sulphur content by weight	0.11% by wt.
6.	Cetane index	53.14
7.	Distillation range	IBP= 83.83° C
8.	85% Distilled at temp	318.85° C
9.	95% Distilled at temp	357.92° C
10.	FBP	366.77° C
The sample after removing the adulterants has the following constants:		
Sr.No.	Parameter	Result
1.	Density at 15° Celcius	0.8198 g/ml
2.	Flash Point (Abel)	45.5° C
3.	Kinematics Viscosity at 40° Celcius	2.2678cst
4.	Ash Content	Nil
5.	Sulphur content by weight	0.11%
6.	Cetane index	52.67
7.	Distillation range	IBP= 148.07° C
8.	85% Distilled at temp	320.05° C
9.	95% Distilled at temp	358.37° C
10.	FBP	365.74° C
11.	Adulterant content	2.2%

On the basis of above analytical findings, the samples after removal of adulterants meets the requirement of Automotive diesel fuel as per IS:1460:2017 except sulphur content.

As per the definition of “adulteration” mentioned in the motor speed and high-speed diesel (regulation of supply, distribution and prevention of malpractices) order, 2005, the sample under reference is “Adulterated Diesel Fuel”.

Sealed remnant sample returned.”

■ Container No- MEDU2029515

“The sample as received is in the form of yellowish oily liquid.  
It is composed of mixture of hydrocarbon more than 70% by weight.

The sample as received has the following constants:		
Sr.No.	Parameter	Result
1.	Density at 15° Celcius	0.8158 g/ml
2.	Flash Point (Abel)	10.6° C
3.	Kinematics Viscosity at 40° Celcius	2.1016cst
4.	Ash Content	Nil
5.	Sulphur content by weight	0.116% by wt.
6.	Cetane index	53.40
7.	Distillation range	IBP= 80.18° C
8.	85% Distilled at temp	319.99° C
9.	95% Distilled at temp	356.75° C
10.	FBP	365.59° C
The sample after removing the adulterants has the following constants:		
Sr.No.	Parameter	Result
1.	Density at 15° Celcius	0.8201 g/ml
2.	Flash Point (Abel)	47.0° C

3.	Kinematics Viscosity at 40° Celcius	2.1781cst
4.	Ash Content	Nil
5.	Sulphur content by weight	0.1164%
6.	Cetane index	52.73
7.	Distillation range	IBP= 155.44° C
8.	85% Distilled at temp	318.34° C
9.	95% Distilled at temp	355.51° C
10.	FBP	364.96° C
11.	Adulterant content	2.1%

On the basis of above analytical findings, the samples after removal of adulterants meets the requirement of Automotive diesel fuel as per IS:1460:2017 except sulphur content.

As per the definition of “adulteration” mentioned in the motor speed and high speed diesel (regulation of supply, distribution and prevention of malpractices) order, 2005, the sample under reference is “Adulterated Diesel Fuel”.

Sealed remnant sample returned.”

■ Container No- CBHU4033302

“The sample as received is in the form of yellowish oily liquid.  
It is composed of mixture of hydrocarbon more than 70% by weight.

The sample as received has the following constants:		
Sr.No.	Parameter	Result
1.	Density at 15° Celcius	0.8154 g/ml
2.	Flash Point (Abel)	7.60° C
3.	Kinematics Viscosity at 40° Celcius	2.02cst
4.	Ash Content	Nil
5.	Sulphur content by weight	0.12% by wt.
6.	Cetane index	53.52
7.	Distillation range	IBP= 73.06° C
8.	85% Distilled at temp	315.91° C
9.	95% Distilled at temp	354.79° C
10.	FBP	367.24° C
The sample after removing the adulterants has the following constants:		
Sr.No.	Parameter	Result
1.	Density at 15° Celcius	0.8207 g/ml
2.	Flash Point (Abel)	55.10° C
3.	Kinematics Viscosity at 40° Celcius	2.23 cst
4.	Ash Content	Nil
5.	Sulphur content by weight	0.12%
6.	Cetane index	52.77
7.	Distillation range	IBP= 162.00° C
8.	85% Distilled at temp	317.20° C
9.	95% Distilled at temp	355.70° C
10.	FBP	371.50° C
11.	Adulterant content	2.5%

On the basis of above analytical findings, the samples after removal of adulterants meets the requirement of Automotive diesel fuel as per IS:1460:2017 except sulphur content.

As per the definition of “adulteration” mentioned in the motor speed and high-speed diesel (regulation of supply, distribution and prevention of malpractices) order, 2005, the sample under reference is “Adulterated Diesel Fuel”.

Sealed remnant sample returned.”

■ Container No- CCLU3864940

“The sample as received is in the form of yellowish oily liquid.  
It is composed of mixture of hydrocarbon more than 70% by weight.

The sample as received has the following constants:		
Sr.No.	Parameter	Result
1.	Density at 15° Celcius	0.8156 g/ml
2.	Flash Point (Abel)	10.10° C
3.	Kinematics Viscosity at 40° Celcius	2.01 cst
4.	Ash Content	Nil
5.	Sulphur content by weight	0.11% by wt.
6.	Cetane index	53.54
7.	Distillation range	IBP= 73.97° C
8.	85% Distilled at temp	309.00° C
9.	95% Distilled at temp	340.96° C
10.	FBP	352.75° C
The sample after removing the adulterants has the following constants:		
Sr.No.	Parameter	Result
1.	Density at 15° Celcius	0.8208 g/ml
2.	Flash Point (Abel)	60.10° C
3.	Kinematics Viscosity at 40° Celcius	2.20cst
4.	Ash Content	Nil
5.	Sulphur content by weight	0.12%
6.	Cetane index	52.76
7.	Distillation range	IBP= 163.90° C
8.	85% Distilled at temp	316.90° C
9.	95% Distilled at temp	356.00° C
10.	FBP	371.90° C
11.	Adulterant content	2.5%

On the basis of above analytical findings, the samples after removal of adulterants meets the requirement of Automotive diesel fuel as per IS:1460:2017 except sulphur content.

As per the definition of “adulteration” mentioned in the motor speed and high speed diesel (regulation of supply, distribution and prevention of malpractices) order, 2005, the sample under reference is “Adulterated Diesel Fuel”.

Sealed remnant sample returned.”

■ Container No- MSCU3531054

“The sample as received is in the form of yellowish oily liquid.  
It is composed of mixture of hydrocarbon more than 70% by weight.

The sample as received has the following constants:		
Sr.No.	Parameter	Result
1.	Density at 15° Celcius	0.8153 g/ml
2.	Flash Point (Abel)	7.6° C
3.	Kinematics Viscosity at 40° Celcius	2.0953cst
4.	Ash Content	Nil
5.	Sulphur content by weight	0.1182% by wt.
6.	Cetane index	54.19
7.	Distillation range	IBP= 77.93° C
8.	85% Distilled at temp	318.21° C
9.	95% Distilled at temp	353.43° C
10.	FBP	363.57° C
The sample after removing the adulterants has the following constants:		
Sr.No.	Parameter	Result
1.	Density at 15° Celcius	0.8199 g/ml



2.	Flash Point (Abel)	46.9° C
3.	Kinematics Viscosity at 40° Celcius	2.1915 cst
4.	Ash Content	Nil
5.	Sulphur content by weight	0.1164%
6.	Cetane index	52.75
7.	Distillation range	IBP= 152.63° C
8.	85% Distilled at temp	315.8° C
9.	95% Distilled at temp	353.4° C
10.	FBP	369.6° C
11.	Adulterant content	2%

On the basis of above analytical findings, the samples after removal of adulterants meets the requirement of Automotive diesel fuel as per IS:1460:2017 except sulphur content.

As per the definition of “adulteration” mentioned in the motor speed and high speed diesel (regulation of supply, distribution and prevention of malpractices) order, 2005, the sample under reference is “Adulterated Diesel Fuel”.

Sealed remnant sample returned.”

10. Findings of the test reports are produced as under:

*“The sample after removal of adulterants meets the requirements of Automotive Diesel Fuel as per IS:1460:2017 except the Sulphur content. As per the definition of “adulteration” mentioned in the motor speed and High- speed Diesel (Regulation of Supply, Distribution and Prevention of malpractices) Order, 2005, the sample under reference is Adulterated Diesel Fuel.”*

The test report also confirmed that the percentage of adulterants present in the sample varied from 2 to 3%, indicating purity of 97% to 98% Diesel fuel. Further, the Test report also reveals that the CRCL, JNCH conducted tests- (i) Without removal of adulterants as received, and (ii) After removal of adulterants. In the first case, the FLASH Point was found as between 6.6 to 16.6 (6.6, 7.6, 7.6, 10.1, 10.6, 10.6, 13.1, 15.1, 16.6 & 16.6) Degree Celsius whereas in second case (after removal of adulterants) the FLASH point was found between 45.5 to 60.1 (45.5, 46.9, 47.0, 51.0, 52.5, 52.5, 55.0, 55.1, 56.4 & 60.1) Degree Celsius. It may be mentioned that flash point of the samples in the second case (after removal of adulterants) confirms to the standards of High-Speed Diesel Oil.

11. Vide the test reports, it is evident that impugned goods are adulterated diesel fuel with only 2.0-3.0% of adulterants. It is clear that the adulterants have been deliberately mixed in diesel in order to camouflage the actual goods i.e. Automotive Diesel Fuel as per IS:1460:2017, which can straight away be used as Automotive Diesel Fuel in automobiles in the open market as no further processing is required. Therefore, the mixing of adulterants appears to be an ingenious modus operandi and the mens rea (conspiracy/malafide intention) to smuggle Diesel into the Indian Territory which is contrary to the restrictions/ Prohibitions imposed by the existing Laws, Rules and Regulations (viz. Motor Spirit and High Speed Diesel (Regulation of Supply, Distribution and Prevention of Malpractices) Order, 2005, Petroleum Act, 1934, Petroleum Rules 2002) is apparent. Further, such adulterated Automotive Diesel Fuel is an environmental hazard and injurious to public health at large. Hence, allowing adulterated Diesel Fuel to enter into domestic market outside Customs Area will tantamount to violations of fundamental rights of the Indian citizen and the use of adulterated Diesel fuel is also an environmental hazard which is clearly banned under Motor Spirit and High Speed Diesel(Regulation of Supply, Distribution and Prevention of Malpractices) Order, 2005.

12. The initial CRCL test report dated 15.06.2024 in respect of the sample purportedly drawn by the Docks officer on 10.06.2024 and 11.06.2024 mentioned that the goods meet the characteristics of Base Oil (containing more than 70% hydrocarbon by weight).However, the test reports received in respect of the samples drawn by CIU indicate that the

goods are Automotive Diesel Fuel as per IS:1460:2017 instead of Base Oil. Such divergent results of samples drawn by Docks officer and sample drawn by CIU raise doubts regarding the genuineness of the initial sample submitted to CRCL, JNCH on 10.06.2024. Hence, the office of CIU initiated the investigation in the matter in respect of the possibility of any replacement of the samples done in the process of forwarding the sample to CRCL, JNCH, as so much of variation in composition of goods is not

possible. Thus, it is evident that the initial representative sealed sample dated 10.06.2024 drawn by the Docks officer can no longer be relied upon for deciding the future course of action in the instant case.

13. The outcome of the test reports in respect of ten (10) containers proves that the importer has imported 'Automotive Diesel Fuel' conforming to the IS:1460:2017 except sulphur content in the guise of declared goods i.e. 'Process Oil-40'. Thus, there is reason to believe that the impugned goods imported vide bill of entry no. 3729714 dt. 29.05.2024 are liable for absolute confiscation under section 111(d) and 111(m) of the Customs Act, 1962. Consequently, the goods covered under the bill of entry were seized under section 110 of the Customs Act, 1962 vide Seizure memo No 05/2024 dated 20.08.2024 (**RUD-10**).

14. Based upon the outcome of all the test reports dated 18.07.2024, 22.07.2024, 23.07.2024, 25.07.2024, 26.07.2024, 31.07.2024, 01.08.2024 & 07.08.2024 wherein RSS was drawn by CIU, JNCH, it has been established that the goods covered under the subject bill of entry are Adulterated Diesel Fuel contrary to the Base Oil which was the outcome of the initial test report dated 15.06.2024 for the sample drawn by the Docks Officer. Thus, this office initiated investigation in respect to the potential sample replacement.

15. In order to ascertain the authenticity of drawl of RSS on 10.06.2024, CIU, JNCH vide email dated 16.08.2024 has sought the grounding report for the containers covered under Bill of entry no. 3729714 dated 29.05.2024 from CONEX CFS. Accordingly, the CFS vide email communication dated 16.08.2024 (**RUD- 11**) provided the requisite grounding report which suggested that most of the containers were placed under direct surveillance of *HAZ point camera*. Therefore, scrutiny of CCTV footage installed at *HAZ point camera* of CONEX CFS was carried out. On scrutiny, movement of 3 persons alongside the containers covered under Bill of entry no.3729714 dated 29.05.2024 was observed namely: (1) Shri Sagar Mhatre (employee of CB Aries Cargo Movers) (2) Shri Rutik Nalavade(employee of CB I S Machado) and (3) Shri Atul Mulay (private person). All these 3 persons were assistants of Shri Hakeem Shaikh, Customs Broker (Director of M/s Aries Cargo Movers) who employed them for ground work related to examination, drawl of sample and submission of the same to the scaleman etc.

16. That the events in chronological manner from scrutiny of CCTV footage of *HAZ point camera* at CONEX CFS are tabulated as TABLE A:

**TABLE-A**

Sr. No.	Camera Name/ Area	Date and Time	Incident at CONEX CFS
1.	HAZ point PTZ	10.06.2024/ 13:06 p.m.	Seal cutting of the 08 containers was done. Shri Rutik Nalavade was observed assisting the seal cutter and opening gates of few containers placed near HAZ point area.
2.	HAZ point PTZ	10.06.2024/ 14:26 p.m.	Shri Rutik Nalavade approaches the containers and opens the gate of all containers and leaves again.
3.	HAZ point	10.06.2024/ 19:00 p.m.	Shri Sagar Mhatre closed the gates of all containers and left along with Shri Atul

	PTZ		Mulay.
4.	HAZ point PTZ	10.06.2024 11.06.2024	No movement any person was seen near the said container.

17. The events in chronological manner from scrutiny of CCTV footage at M/s CONEX CFS and M/s Balmer & Lawrie CFS (where scaleman with whom the sample was submitted to be tested sits) tabulated below as TABLE-B1 & B2:

**TABLE-B1**

Sr. No.	Camera Name/ Area	Date and Time	Incident at CONEX CFS
1.	HAZ point PTZ	10.06.2024/ 12:05 p.m.	Shri Sagar Mhatre drops Shri Rutik Nalavade near out of CONEX CFS where Shri Rutik was seen carrying a Large polybag which appear to contain filled plastic cans.
2.	WH0706	10.06.2024/ 12:03 p.m.	Another angle for above mentioned incident.
3.	Out wicket gate	10.06.2024/ 12:03 p.m.	Shri Rutik Nalavade Enters with samples from Out gate
4.	HAZ point	10.06.2024/ 12:07 p.m.	Shri Rutik Nalavade places the bag containing samples in front of a container
5.	Backside HM04 PTZ	10.06.2024/ 12:00 Noon	After dropping Shri Rutik Nalavade near outgate, Shri Sagar Mhatre moves proceeds towards the in-gate on his bike.
6.	In gate 05	10.06.2024/ 12:07 p.m.	Shri Sagar Mhatre stops his bike near in-gate
7.	In gate 05	10.06.2024/ 12:09 p.m.	Shri Sagar Mhatre enters CFS from IN-gate
8.	In gate 1	10.06.2024/ 12:09 p.m.	Shri Sagar Mhatre enters CFS from IN-gate
9.	In gate 2	10.06.2024/ 12.10 p.m.	Shri Sagar Mhatre enters CFS from In-gate
10.	HAZ point	10.06.2024/ 12:25 p.m.	Shri Sagar Mhatre picks up the sample bag which was placed earlier by Shri Rutik Nalavade in front of the container (as mentioned at Sr. No. 4)
11.	Admin Building Examination area	10.06.2024/ 12:37 p.m.	Shri Sagar Mhatre proceeds towards the custom area
12.	Custom Office	10.06.2024/ 12:49 p.m.	Shri Sagar Mhatre enters the chamber of docks superintendent along with the bag containing the samples
13.	Custom Passage	10.06.2024/ 16:49 p.m.	Docks superintendent Shri Sunil Kumar enters his chamber
14.	Custom Passage	10.06.2024/ 16:52 p.m.	Shri Atul Mulay enters the chamber of Docks Superintendent
15.	Custom Passage	10.06.2024/ 17:39 p.m.	Shri Atul Mulay leaves the chamber with a bag containing the one set of samples.
16.	Out gate Camera	10.06.2024/ 17:51 p.m.	Shri Atul Mulay exits from the outgate carrying red colored plastic bag along with Shri Rutik Nalavade



17.	Custom Passage	11.06.2024/ 16:47 p.m.	Shri Sagar Mhatre enters the Superintendent cabin passage empty handed
18.	Custom Passage	11.06.2024/ 17:01 p.m.	Shri Sagar Mhatre exits the customs passage with one red colored plastic bag containing samples.

**Table-B2**

Sr. No.	Camera Name/ Area	Date and Time	Incident at Balmer Lawrie CFS
1.	Custom Passage	10.06.2024/17:57 p.m.	Shri Atul Mulay submits one set of samples to the scaleman
2.	Customs Passage	11.06.2024/ 17:47 p.m.	Shri Sagar Mhatre submits the second set of samples to the scaleman.

To understand the exact chronology of events, the role of persons involved in submission of samples carried from outside is summarized in the below Table:

Sr. No.	Name of Person	Role of Person
1	Shri Hakeem Shaikh	Shri Hakeem Shaikh was the representative of Customs Broker. The event of bringing of sample from outside and submission the same to Customs had happened on his directions.(as narrated at para 7.3)
2	Shri Sagar Mhatre	Shri Sagar Mhatre (employee of CB Aries Cargo Movers), Shri Rutik Nalvade (employee of CB I S Machado) and Shri Atul Mulay (private person) trio were the assistant of Shri Hakeem Shaikh who executed the plan of Shri Hakeem Shaikh in submission of sample carried out from outside. Shri Sagar Mhatre and Shri Rutik Nalavade carried the samples from outside. Shri Atul
3	Shri RutikNalvade	
4	AtulMulay	
		Mulay took the sample bag from the cabin of Docks Superintendent. (as narrated at para 7.4, 7.5 and 7.6)

All the above footages have been obtained from the respective CFSs under section 63B of Bhartiya Sakshya Adhiniyam, 2023 vide letters dated 06.08.2024 07.08.2024, 14.08.2024 and 19.08.2024 **(RUD-12)**.

18. Based upon the HAZ point camera, it was observed that most of the containers covered under subject Bills of Entry were placed near HAZ area in the CONEX CFS. The seal cutting of these containers was done at 01:06 PM on 10.06.2024 with no customs officers in attendance. Further, it was observed that sampling/examination was not done on 10.06.2024 and 11.06.2024 for the said containers covered vide BE No. 3729714 dated 29.05.2024. This can also be established by the CCTV footage wherein the docks superintendent is seen entering in his chamber the CFS at 04:49 PM on 10.06.2024, after which no samples were drawn as per the CCTV footage, whereas samples purporting to the same BE were handed over to the scaleman at 5:49 pm on 11.06.2024 at Balmer Lawrie CFS situated some distance away, without the sepoy or any other customs officer accompanying the same.

19. Based upon the CCTV footages as mentioned above, it is evident that the RSS were brought into the CONEX CFS by Shri Sagar Mhatre (employee of CB M/s Aries Cargo) and Shri Rutik Nalavade (employee of CB M/s I S Machado) from outside and the same were kept in the passage outside the chamber of docks officers. Further, it is observed

that the one set of RSS was taken from the chamber of docks officer and then submitted to the scaleman at M/s Balmer & Lawrie CFS by Shri Atul Mulay (private person) accompanied by Shri Rutik Nalavade on 10.06.2024 pertaining to M/s Raj Traders. Further, the remaining second set of samples was obtained and submitted to the scaleman at Balmer Lawrie CFS by Shri Sagar Mhatre on 11.06.2024 pertaining to Bill of Entry No. 3730722 dated 29.05.2024 of M/s Global International. Shri Sagar Mhatre along with Shri Atul Mulay and Shri Rutik Nalavade has brought the samples from outside and submitted the same to scaleman for onward submission on 10.06.2024 and 11.06.2024 respectively.

20. Further, in order to ascertain facts regarding the manner in which the examination and handling of the samples was conducted, statement of Shri Sunil Kumar, Superintendent and Shri LahuHasuram Tandel, Hawaldar was recorded as per Para 5.5.1 (b) of the Vigilance Manual. Shri Sunil Kumar Superintendent in his statement dated 19.08.2024 has stated that he was not aware that the containers of the subject bill of entry were present at the HAZ point of the CONEX CFS and thereby examination/sampling for the containers placed at the said point did not take place. Therefore, prima facie it appears that the samples were not drawn from all the containers. Further, due diligence was not exercised for sealing of the samples drawn (if any) and further submission to the Scaleman sitting at the Balmer & Lawrie CFS as the samples in the instant case were handled by private persons/CHA for sealing and further submission to the Scaleman.

21. Since it appeared that the examination/sampling did not take place and the samples pertaining to Bills Of Entry were brought from outside, Summons to the following persons were issued for recording of statement under section 108 of the Customs Act 1962 tabulated as under:-

Sr. No.	Name of the Person	Summons for the date	Response
1.	Shri Sagar Mhatre	30.07.2024, 13.08.2024, 14.08.2024, 17.08.2024, 19.08.2024, 20.08.2024	Shri Sagar Mhatre did not respond to the summons dated 30.07.2024. Upon conducting the search at residence of Shri Sagar Mhatre on 13.08.2024, he agreed to accompany CIU team and his statement was recorded on 13.08.2024 and 14.08.2024. Thereafter, Shri Sagar Mhatre has been absconding and is not responding to phone calls or summons.
2.	Shri Hakeem Shaikh	30.07.2024, 13.08.2024, 17.08.2024, 19.08.2024	Shri Hakeem Shaikh has responded to summons over email stating that he has some medical condition and therefore he is not able to visit the office of CIU. Shri Hakeem Shaikh has stopped responding to the calls and is absconding since.
3.	Shri Bimal Shah	16.08.2024, 17.08.2024, 19.08.2024, 28.08.2024	In response to the summonses issued, Shri Bimal Shah has stated that CIU may consider his statement given in the case of M/s Ideal Impex and has not come forward to record statement and he is also absconding.
4.	Shri Rutik Nalavade	19.08.2024	Shri Rutik Nalavade has not responded to Summons and is absconding.
5.	Shri Atul	19.08.2024	Shri Atul Mulay has not responded to

	Mulay		summons and is absconding.
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22. The non-cooperation of importer M/s Raj Traders in response to examination and summons issued by the Central Intelligence Unit (CIU), JNCH raises concerns regarding the transparency and compliance of Customs Act, 1962 and its allied acts by the importer. This apparent lack of cooperation by the importer appears to be a deliberate attempt to obstruct the investigation, signaling potential motives that extend beyond mere reluctance. The reluctance to comply with these procedures raises questions about the importer's adherence to legal and regulatory requirements. It raises concerns about potential dilatory tactics to obstruct the investigation and suggests a mens-rea on the part of the importer to withhold vital information about the downward supply chain of petroleum products.

23. The following searches were conducted in this instant case tabulated as under:

**TABLE- D**

Sr. No.	Search Address (persons)	Outcome
1.	9/825, Govathane, Raigarh-410206, Maharashtra- Residence of Shri Sagar Mhatre-13.08.2024	Search was conducted at residence of Sagar Mhatre. Sagar Mhatre was found hiding inside the bathroom. Upon requesting, he accompanied the team CIU to the office of CIU for recording the statement.
2.	M/s Aries Cargo Movers, Office No. 801, Crystal Plaza, Guru Hargovindji Road, Opp. Solitaire Corporate Park, Chakala, Andheri East 400093-16.08.2024	Search was authorised at office of CHA M/s Aries Cargo Movers. Search could not be carried out as the office was locked.
3.	M/s Ovi Transport, Flat No. C302, Ashapura Regancy, Kamothe, Plot No. 25, Sector 6, Raigadh, Navi Mumbai, Maharashtra, 410209-16.08.2024	Shri Atul Mulay. Search was executed but no conclusive information was obtained regarding Shri Atul Mulay.
4.	A3, LIG 1A 39, Sector 2, Kalamboli city, Navi Mumbai, Maharashtra- 410218-17.08.2024	Search was authorised at residence of Shri Atul Mulay. Search could not be carried out as the premises was locked.
5.	4202, Tower 2, Auris Serenity, Kanchpada, Dmonte Lane off link road, near Malad Industrial estate Mumbai- 20.08.2024	Search was authorised at residence of importer Shri Bimal Shah. He was not present at home during the search.
6.	Office No. 404, 4 <sup>th</sup> Floor, The Jewel Premises Coop Hsg. Soc. Ltd. Mama parmanand Marg, Girgaon, Opera House, Near Roxy Cinema, Mumbai- 400004 -20.08.2024	Search was authorized at office of importer M/s Raj Traders and M/s Global International as both firms have the same address. Search could not be carried out as the office was locked.

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24. In the view of the outcome of the search conducted and summons issued, it appears that the persons involved in the said case namely Shri Bimal Shah, Shri Hakeem Shaikh, Shri Sagar Mhatre, Shri Atul Mulay and



Shri Rutik Nalavade are not cooperating with the investigation. Further, Shri Sagar Mhatre vide his statement dated 13.08.2024 and 14.08.2024 **(RUD-13)** has stated that the replacement of the Samples for

the goods covered under Bill of Entry No. 3729714 dated 29.05.2024 was done by him on the directions of Shri Hakeem Shaikh, representative of CB M/s Aries Cargo Movers.

25. Shri Sagar Mhatre vide his statement dated 13.08.2024 interalia stated that:

- He had been working as a labour in all CFS in Nhava Sheva on daily wages as he had been issued BCCAA pass for all the CFS entry and labor work in CFS. His work is to do loading and unloading of cargo, sorting of cargo, to help in drawing of samples during examination conducted by various agencies and docks officer of Customs. He is into labor work since 2013.
- w.r.t. how he came in contact with Aries Cargo when he worked on daily wages for the CFS, he stated that he met a person by name Hakeem Shaikh in Seabird CFS eight months ago i.e. in the month of November 2023 as he had helped to open his cargo declared as oil for examination as the said cargo imported in 80 containers where put on hold by the R & 1 department of Customs. Further, at that particular time, he offered him a job in his firm to handle all the cargo declared as oil imported in flexi bags at a rate of Rs.800/- to 1200/- per day based on the import cargo or depending on import consignment whenever imported.
- He was assigned the job of sampling of cargo declared as oil in front of the Customs Officer during examination and hand it over to scale man for laboratory test in a 1 liter plastic bottle sealed by Customs seal.
- w.r.t. the cargo covered under the Bills of entry 3729714 and 3730722 both dated 29.05.2024 filed by M/s Aries Cargo on behalf of the importers M/s. Raj Traders and M/s Global International, He stated that it was declared as oil of which sampling was done by him and forwarded to the laboratory for testing as directed by Hakeem Shaikh.
- He never visited the office of Hakeem Shaikh nor importers office. But he always used to communicate with him on his mobile having number +919819945946.
- The cargo covered under the said two bills of entry was declared as oil. But during drawing the samples of liquid from flexi bags, it smelled like kerosene or somewhat like diesel. But his job was to help the officer in drawing the sample during examination and forward it to the laboratory so he did not think of asking about the liquid being a kerosene or diesel. His work was to follow the directions given by Hakeem Shaikh. In this shipment, he had helped the officer in drawing the samples and the said samples were drawn in presence of Hakeem Shaikh. He had drawn 04 samples of M/s Raj Traders and out of which 02 samples were forwarded to the laboratory and 02 samples were handed over to Hakeem Shaikh as directed by him. Further the 02 samples handed over to Hakeem Shaikh was also in sealed condition but was drawn in absence of Customs officer.
- He never asked Hakeem Shaikh about the liquid in the flexi bags imported by the importer.
- The samples drawn on 10th and 11th were handed over to Atul on 10th which was handed to scale man by Atul and handed over by him to scale man which was replaced by him with processed oil as directed by Hakeem Shaikh. Thus, both the samples drawn were replaced with processed oil.

- Further, he stated that he followed the orders of Hakeem Shaikh and he is not responsible nor he had any knowledge of the cargo imported in the flexi bags covered under the two bills of entry but Hakeem Shaikh had full knowledge of the cargo covered under the said two Bills of entry and he had replaced the samples drawn from the flexi bags and replaced with processed oil on his directions and handed over to scale man. He had followed the orders of Hakeem Shaikh. Further He don't want to submit his mobile phone as it contains lot of evidence related to the case.

26. Further, Shri Sagar Mhatre vide his statement dated 14.08.2024 interalia stated that:

- Total 4 samples pertaining to Bill of entry No. 3730722 dated 29.05.2024 filed by M/s Global International and Bill of Entry No. 3729714 dated 29.05.2024 filed by M/s Raj Traders were drawn on the same day i.e. 10.06.2024.
- W.r.t. observation from CCTV footages at Conex CFS that total 9 containers pertaining to both above bill of entry were placed under HAZ area of the CFS and the seal cutting took place at 13:06 hrs on 10.06.2024 and gates of all these containers were closed by him at 19:00 hrs on the same day, however, the sampling was not done on both 10.06.2024 and 11.06.2024, he stated that he was not present at the HAZ area before the closing of containers doors. He did not know what happened to those containers prior to him closing the doors.
- The sampling was done by Shri Rutik Nalavade on 10.06.2024 for both the bills of entry. Then, all the 4 samples were handed over to him by Shri Rutik. All these samples were handed over to the Superintendent of Customs on 10.06.2024.
- The sealing of samples pertaining to M/s Raj Traders was done by Shri Atul Mulay on 10.06.2024. The said sealing was done at Balmer & Lawrie CFS and then he delivered the same to the scaleman at the Balmer & Lawrie CFS along with Shri Rutik Nalavade. On 11.06.2024, the samples pertaining to M/s Global International was handled by him for sealing at Balmer & Lawrie CFS and the same was delivered to the scaleman by him.
- W.r.t. him bringing 4 fresh Oil samples in a red bag at 12:50 Hrs on 10.06.2024 based upon the perusal of CCTV footage at customs passage of Conex CFS, he stated that Shri Rutik Nalavade handed over to him the said samples near customs area and he submitted those samples inside chamber of Superintendent sir on 10.06.2024.
- On being shown CCTV footage in which seal cutting was done at 01:06 PM on 10.06.2024, then, how samples could be collected and delivered at 12:50 pm on 10.06.2024 in the chamber of Superintendent, he stated that he is not aware when the seal cutting for the containers took place because he was not present at the time of seal cutting. 4 fresh oil samples were submitted by him to the office cabin of superintendent at 12:50 pm on 10.06.2024. Same is evident from CCTV footages that he was not present at the time of seal cutting.
- W.r.t. the task performed by Shri Hakeem Shaikh in clearance of the goods pertaining to the above mentioned bills of entry, he stated that the TR proforma for both the

bills of entry was given to him by Shri Hakeem Shaikh. He gave TR proforma for M/s Raj Traders to Shri Atul Mulay on 10.06.2024 for submission to Scaleman. The samples for the said bills of entry were handled by Shri Hakeem Shaikh on several instances.

- W.r.t. why he was reluctant to submit his phone for further investigation, he stated that he destroyed his phone as it has several documents pertaining to the said case. He is now carrying basic non smartphone of Hero Brand.
- W.r.t. knowing any person with surname as Shri G.S. Kochar, he stated that he was introduced to him by Shri Hakeem Shaikh at Seabird CFS where he was present during some oil case of 80 containers booked by R & I department. Shri Hakeem also informed him that he is the main person behind import of the oil consignments. He was referred by Shri Hakeem as 'Gullu'.

27. In view of the above, CIU/JNCH has unearthed a nexus of importer and Customs Broker wherein they attempted to import prohibited goods i.e Adulterated Diesel Oil by mis-leading the Customs. To investigate the case CIU/JNCH issued various summons to Importer, Customs Broker and other private persons as per para 3.13 above. Despite four Summons for the dates 16.08.2024, 17.08.2024, 19.08.2024 and 28.08.2024, Shri Bimal P Shah, partner of M/s Global International and Proprietor of M/s Raj Trader has not turned up for recording of statement under section 108 of Customs Act, 1962. On further investigation, he has been found absconding. On similar lines, 4 Summons dated 30.07.2024, 13.08.2024, 17.08.2024 and 19.08.2024 have been issued to Shri Hakeem Shaikh (M/s Aries Cargo Movers) to which he has also not turned up. Further, it has come to notice that Shri Sagar Mhatre (employee of M/s Aries Cargo), Shri Rutik Nalavade and Shri Atul Mulay are not responding to the Summons and are absconding. Accordingly, CIU JNCH issued **Look Out Circular** on 26.08.2024 (**RUD-14**) in respect of Shri Bimal P Shah, Shri Sagar Mhatre, Shri Hakeem Shaikh, Shri Rutik Nalavade and Shri Atul Mulay.

28. For further investigation, one more summons under section 108 of Customs Act, 1962 has been issued to all the concerned persons on 23.07.2025 to record their statement on 23.07.2025/25.07.2025 with a plan to serve the summons by hand. Accordingly, officers of CIU, JNCH visited the addresses of the concerned persons to serve the summons by hand. The details of visit are as under :

Sr. No.	Name of the Person	Address	Brief details
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1	Shri Bimal Shah and Shri Gurinder Singh Kochar (On behalf of Mrs. Vaishali Shah)	4204, Tower 2, Auris Serenity, Kanchpada, Dmonte Lane off link road, near Malad Industrial Estate Mumbai-	The officers visited the residential premises of Shri Bimal Shah and Mrs. Vaishali Shah on 23.07.2025 to serve the summons. Shri Pravin Shah father of Shri Bimal Shah informed that neither Shri Bimal Shah nor Smt. Vaishali Shah is present). However, he received summons on behalf of Shri Bimal Shah. He refused to receive summons on behalf of S h r i Gurinder Singh Kochar Kochar (Authorised representative of Mrs. Vaishali Shah. Mrs. Vaishali Shah is the partner of Shri Bimal Shah in M/s Global International which operates from the same address & have been using same modus operandi while importing the same goods with the same CHA) as he does not reside at this address.
		Office No. 404, 4th Floor, The Jewel Premises Coop Hsg. Soc. Ltd. Mama parmanand Marg, Girgaon, Opera House, Near Roxy Cinema, Mumbai- 400004	The officers visited the office premises of M/s Raj Traders and M/s Global International to serve the summons to Shri Bimal Shah and Shri Gurinder Singh Kochar on behalf of Mrs. Vaishali Shah on 23.07.2025 to serve the summons. The officers served the summons in the name of Shri Bimal Shah and in the name of Shri Gurinder Singh Kochar (on behalf of Mrs. Vaishali Shah) to Shri Raj Dedhia (Mobile No. 8169870811)
		Shop No. 7, Ground Floor, Aman Chambers, Mama Parmanand Marg, Opera House, Mumbai, Maharashtra – 400 004.	The officers visited the office premises of M/s Raj Traders and M/s Global International to serve the summons to Shri Bimal Shah and Mrs. Vaishali Shah on 23.07.2025 to serve the summons. The officers verified that the premises was in the name of Mr. Pukhraj Sawalchand Bafna who informed that 2 years back Mr. Bimal Shah had left the premises and Mr. Pukhraj gave their office to new tenants.
2	Mr. Hakeem Shaikh	M/s Aries Cargo Movers, Office No. 801, Crystal Plaza, Guru Hargovindji Road, Opp. Solitaire Corporate Park, Chakala, Andheri East 400093-	The officers visited the office premises of Mr. Hakeem Shaikh on 23.07.2025 to serve the summons. The office premises were locked. Therefore, the officers pasted the summons on the door of the office. The officers enquired about the address from Shri Uday Patil, Chairman of the society. He informed that the office remains closed from last 8-10 months. He informed that the premises were on rent and the owner of the premises is Mr. Arora.

		Flat No. 1201. Tower 3 (Banyan), Orchard Residency, Near R City Mall, Ghatkopar West, Mumbai.	The officers visited the residential premises of Shri Hakeem Shaikh on 23.07.2025. Smt. Minaj Shaikh W/o Shri Hakeem Shaikh received the Summons. She informed that Shri Hakeem Shaikh is not in Mumbai for the past one month. She informed that she does not know his whereabouts. However, she provided his mobile no. 9819524088.
3	Shri Sagar Mhatre	9/825, Govathane, Raigarh- 410206, Maharashtra- Residence of Shri Sagar Mhatre	<p>The officers visited the residential premises of Shri Sagar Mhatre on 23.07.2025 to serve the summons to record his statement on 23.07.2025 and 25.07.2025. Shri Sagar Mhatre received the summons for statement on 23.07.2025 and stated that he will come on 24.07.2025 for statement. Further, Smt. Pranali Sagar Mhatre, w/o – Shri Sagar Mhatre received the summons for statement on 25.07.2025.</p> <p>A search was also conducted under panchnama on 23.07.2025 (<b>RUD-15</b>) by officers of CIU at the residential premises of Shri Sagar Mhatre. During search following documents were seized :</p> <p>BCBA Pass Card No. 1892 of Shri SagarMhatre valid upto 31.03.2026. One Polythene Carry Bag of Customs Related Documents alongwith some summons issued by CIU, JNCH Mobile Handset with IMEI No. SIM1- 860950053581562113 SIM2- 860950053581570113</p> <p>To participate in the forensic procedure of the mobile with above description, a letter was sent to Shri Sagar Mhatre vide letter 28.07.2025 (<b>RUD-16</b>) by hand to conduct forensic on 29.07.2025. Mrs. Pranali Sagar Mhatre, wife of Shri Sagar Mhatre received the same on 28.07.2025. However, neither Shri Sagar Mhatre nor any of his representatives came</p>

			<p>forward to participate in the forensic procedure of the above mobile phone. They did not respond for the same. Therefore, the forensic procedure has been under panchnama dated 29.07.2025 <b>(RUD-17)</b> at Cyber Forensic Science Laboratory, Ground Floor, Directorate of Revenue Intelligence Building (UTI Building), Opp. Patkar Hall, New Marine Lines, Mumbai – 400020.</p> <p>On perusal of extracted data, no relevant information with respect to this case has been found.</p>
4	Shri RutikNalavade	802, Crystal Plaza, Guru Hargovindji Road, Opp. Solitaire Corporate Park, Chakala, Andheri East 400093-	<p>Shri Rutik Nalavade was the employee of CB M/s I S Machado. The officers visited the office premises of CB M/s I S Machado on 23.07.2025 to serve the summons to Shri Rutik Nalavde. The office premises were locked. Therefore, the officers pasted the summons on the door of the office. The officers enquired about the address from Shri Uday Patil, Chairman of the society. He informed that the office remains closed from last 8-10 months. He informed that the premises were on rent and the owner of the premises is Mr. Arora.</p>
5	Shri AtulMulay	M/s Ovi Transport, Flat No. C302, AshapuraRegancy, Kamothe, Plot No. 25, Sector 6, Raigadh, Navi Mumbai, Maharashtra, 410209-	<p>The officers visited the premises on 23.07.2025 to serve the summons to Shri AtulMulay. The premises were in the name of Shri Dattatraya Pandharinath More. Shri More informed that they are residing at this address since 2011. However, they do not know about any person in the name</p>
			of Shri AtulMulay or M/s Ovi Transport.
		A3, LIG 1A 39, Sector 2, Kalamboli city, Navi Mumbai, Maharashtra- 410218	<p>The officers visited the premises on 23.07.2025 to serve the Summons. On visit the officers noticed that the premises is in the name of Smt. Hirabai Sakharam Kawate. Her son Mr. Santosh Kawathe informed telephonically that Mr. Atul Mulay was on rent on this address. He left the premises</p>



		and shifted somewhere in Taloja approximately three months ago. His whereabouts are not known to him.
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Despite hand delivery of summons, Shri Bimal Shah did not appear for recording his statement on 25.07.2025. Moreover, Shri Bimal Shah on behalf of M/s Raj Traders and M/s Global International vide email dated 25.07.2025 requested to withdraw further summons on their repeated grounds of re-sampling in presence of their authorized representative Shri Gurinder Singh Kochar and re-testing of the same. In this regard, it is on record that CIU JNCH vide emails/letters dated 02.07.2024, 03.07.2024, 04.07.2024, 05.07.2024, 08.07.2024 and 09.07.2024 had requested the importer multiple times to participate in the investigation and sampling process. However, in his reply, the importer refused to participate in the sampling process and had sent baseless and provocative emails which were unwarranted. Therefore, the officers of CIU, JNCH had drawn representative samples under panchnama dated 10.07.2024 to carry out further investigation.

Moreover, Shri Bimal Shah disregarded the judgment of Hon’ble Bombay High Court Order dated 06.08.2024.

The importer filed the Writ petition which was registered under WP No. 10063 of 2024 before this Hon’ble Bombay High Court and the importer had succeeded in obtaining an order dated 23.07.2024 from the Hon’ble High Court in his favour by presenting misleading/incorrect/incomplete facts.

Thereafter, an Interim Application was filed by the department to recall the order dated 23.07.2024 by presenting all the facts before the Hon’ble High Court which were earlier deliberately suppressed by the importer. Based upon the department’s submission before the Hon’ble High Court, the Hon’ble High Court vide its order dated 06.08.2024 passed an order which reads as below:

***“the order dated 23.07.2024 stands recalled. We, however, clarify that there is no impediment for the customs to continue with its investigation and follow due process.”***

Accordingly, the original Writ petition No 10063 of 2024 which was earlier disposed of, has been reinstated and registered back in the pre admission stage.

Now, when the investigation is in its final stage and all the allegations against the importer have already been substantiated with evidences during the investigation by CIU/JNCH, the request of importer for re-sampling appears to be delaying tactics to avoid legal repercussions and the same cannot be entertained by the department at this stage.

Further, one more set of summons was issued to Mr. Bimal Shah and Shri Gurinder Singh Kochar (Authorized Representative of Mrs. Vaishali Shah who is the partner of Shri Bimal Shah in M/s Global International which operates from the same address & have been using same modus operandi for importing the same goods with the same CHA) under section 108 of Customs Act, 1962 to appear for statement on 29.07.2025 and 30.07.2025 respectively. However, no one appeared for recording their statement thereby violating the directions of Hon’ble Bombay High Court order dated 06.08.2024. The department has also filed a Contempt Petition before Bombay High Court. The same is still in pre- admission stage.

Despite hand delivery of summons, Mr. Hakeem Shaikh did not appear for recording his statement on 25.07.2025. Mr. Hakeem Shaikh vide his email dated 25.07.2025 informed that he is in Mundra for day-to- day activities for his survival. He has stated his inability in attending the summons. He requested to issue summons in the month of September. Moreover, one more summons under section 108 of Customs Act, 1962 was issued to Mr. Hakeem Shaikh

on 26.07.2025 to appear for statement on 29.07.2025. Mr. Hakeem Shaikh vide his email dated 29.07.2025 reiterated his earlier reply that he is in Mundra and requested to issue summons in the 1st week of September. The request of Mr. Hakeem Shaikh is only a delay tactic and the same cannot be accepted as the case is time-bound in nature. His very disregard of summons issued under section 108 of Customs Act, 1962 to him further corroborate his ill motive and collusion with the importer in illegal import of prohibited goods i.e. "Adulterated Diesel Oil".

Despite hand delivery of summons, Shri Sagar Mhatre did not appear for recording his statement on 23.07.2025/25.07.2025. Therefore, one more summons under section 108 of Customs Act, 1962 was issued to Shri Sagar Mhatre on 26.07.2025 to appear for statement on 29.07.2025 by hand to his residential address as well as on email ID of Shri Hakeem Shaikh (as he is working for Mr. Hakeem Shaikh). However, Shri Sagar Mhatre did not appear for statement on 29.07.2025. He completely disregarded the summons issued in this regard which substantiates his active involvement in the sample changing process.

During visit of CIU/JNCH officers, it is found that Shri Rutik Nalavade and Shri Atul Mulay were not present at their respective address. Therefore, one more summons under section 108 of Customs Act, 1962 was issued to Shri Rutik Nalavade and Shri Atul Mulay on 26.07.2025 to appear for statement on 29.07.2025 on the email ID of Shri Hakeem Shaikh (as they were employed Mr. Hakeem Shaikh). Shri Hakeem Shaikh vide his email dated 29.07.2025 informed that he is not in contact with any of three persons Shri Sagar Mhatre, Shri Rutik Nalavade and Shri Atul Mulay and requested to serve the summons directly to them. It appears from the investigation carried out by CIU/JNCH that Shri Hakeem Shaikh is the main kingpin for changing of samples and Shri Sagar Mhatre, Shri Rutik Nalavade and Shri Atul Mulay were his allies who implemented the same. He (Shri Hakeem Shaikh) directed all these 3 persons to not to come forth in the investigation of CIU and all these 3 persons have been following the directions of Mr. Hakeem Shaikh. Their avoidance of summons issued under section 108 of Customs Act, 1962 only emphasises their respective roles in sample changing process.

29. In the meantime, the importer alleged that the DyCC is not equipped to test the impugned goods imported vide Bill of Entry No. 3729714 dated 29.05.2024. Therefore, CIU/JNCH sought clarification from CRCL(DyCC)/ JNCH for expert opinion regarding parameters for testing of samples to meet IS 1460:2017. The CRCL, JNCH has submitted their reply vide letter dated 04.09.2024 as under:

*"Although, JNCH laboratory is not equipped to test all the 21 parameters as per IS 1460: 2017, **an additional test, GC-MS is being done to know the chemical composition of the product at the molecular level and to confirm whether the product under reference is diesel fuel or not.***

*In the Scope of IS 1460:2017 it is mentioned that: "It is applicable to automotive diesel fuel for use in diesel engine vehicles and stationary diesel engines, designed to run on automotive diesel fuel." This implies that it is a commercial product to be used for specific purposes. Therefore, some parameters have been included in the IS 1460: 2017 to optimize engine efficiency, reduce corrosion and minimize environmental pollution. Some parameters mentioned in IS 1460: 2017 are related to quality (oxidation stability, copper strip corrosion, Cetane index, etc.) and some are regulatory in nature (Sulphur content, PAH etc.). However, to characterize diesel fuel as a chemical entity some **fundamental parameters** are required to be determined.*

*Diesel oil is manufactured from crude oil through fractional*

*distillation. **Distillation range is fundamental property of fuel based on which the petroleum products are separated in refineries. Diesel fuel is a complex mixture produced by the fractional distillation of crude oil. It has boiling point in the range of 150°C to-360°C.***

*Most important characteristics (physical properties) of Diesel fuel are Density, Distillation (range), Distillation, 95 percent v/v recovery, Flash point and Viscosity.*

*One of the most accurate and powerful method for identification/quantification of any organic compound/mixture of organic compounds is **chromatography**. This is helpful to know the chemical composition of compound/a mixture of compounds at the molecular level. Diesel is composed of C8to C26 carbon chains. The chromatographic analysis of Diesel fuel is not included in IS 1460: 2017. However, there are plenty of scientific literature to support the efficacy of this analytical method. The samples are compared with the certified reference material (CRM) of diesel fuel by gas chromatography-mass spectrometry (GC-MS). After removal of adulterants, **GC-MS spectra (which is indicative of the molecular composition of the fuel) of the sample matched with the (CRM) of diesel and also with the reference literatures.***

***Therefore, the above physical properties coupled with GC- MS study are enough for characterization of Diesel fuel.***

***The tests conducted in the JNCH laboratory are sufficient to conclusively determine the samples as Adulterated Diesel Fuel as per Motor Spirit & High Speed Diesel (Regulation of Supply & Distribution and Prevention of Malpractices) Order 2005.***

***The IS 1460: 2017 is meant for of Automotive Diesel Fuel and not for an Adulterated Diesel fuel.”***

Thus, based upon the outcome of the test reports of the CRCL, JNCH and clarification of CRC, JNCH it can be stated that the subject goods are “**Adulterated Diesel Fuel**”. It is evident that the subject goods meet the requirement of Automotive Diesel Fuel as per IS:1460:2017 (97%-98% purity) except Sulphur contents after removal of adulterants and thus, the mixing of adulterants appears to be an ingenious **modus operandi** and the mens rea (conspiracy/malafide intention) to **smuggle Diesel** into the Indian Territory which is contrary to the restrictions/ Prohibitions imposed by the existing Laws, Rules and Regulations (**viz. Motor Spirit and High Speed Diesel (Regulation of Supply, Distribution and Preventive of Malpractices) Order, 2005, Petroleum Act, 1934, Petroleum Rules 2002**). Further, such **adulterated Automotive Diesel Fuel is an environmental hazard and injurious to public**

**health at large.** Hence, allowing adulterated Diesel Fuel to enter into domestic market outside Customs Area will tantamount to violations of fundamental rights of the Indian citizen to use unadulterated Diesel fuel, and the use of adulterated Diesel fuel is also environmental hazard which is clearly **banned under Motor Spirit and High Speed Diesel**

**(Regulation of Supply, Distribution and Prevention of Malpractices)  
Order, 2005.**

**30. Violations:**

30.1 As per Regulation 3 (6) of Motor Spirit and High-Speed Diesel (Regulation of Supply, Distribution and Prevention of Malpractices) Order 2005, *no dealer, transporter, consumer or any other person shall indulge in any manner in any one or more of the malpractices.* Further, malpractices have been defined in Regulation 2(f) of the Order supra as reproduced below:

*2(f) "malpractices" shall include the following acts of omission and commission in respect of Motor Spirit and High Speed Diesel: -*

- (i) Adulteration*
- (ii) Pilferage*
- (iii) Stock variation*
- (iv) Unauthorized exchange*
- (v) Unauthorized purchase*
- (vi) Unauthorized sale*
- (vii) Unauthorized possession*
- (viii) Over-charging*
- (ix) Sales of off-specification product,*
- (x) Short delivery*

30.2 As per Motor Spirit and High-Speed Diesel (Regulation of Supply, Distribution and Preventive of Malpractices) Order, 2005, Regulation 2 (a), adulteration is defined as:

*2(a) "adulteration" means the introduction of any foreign substance into motor spirit or high-speed diesel illegally or unauthorized with the result that the product does not conform to the requirements of the Bureau of Indian Standards specification number IS: 1796 and IS: 1460 for motor spirit and high speed diesel respectively or any other requirement notified by the Central Government to time to time.*

30.3 Chapter 2.03 (a) of the Foreign Trade Policy, 2023 states that

**Compliance of Imports with Domestic Laws**

*(a) Domestic Laws/ Rules/ Orders/ Regulations/ technical specifications/ environmental/ safety and health norms applicable to domestically produced goods shall apply, mutatis mutandis, to imports, unless specifically exempted.*

Thus, combined reading of Motor Spirit and High-Speed Diesel (Regulation of Supply, Distribution and Prevention of Malpractices) Order 2005 and CRCL, JNCH Test Reports dated 18.07.2024, 22.07.2024, 23.07.2024, 25.07.2024, 26.07.2024, 31.07.2024, 01.08.2024 & 07.08.2024 and Section 11 (3) of the Customs Act 1962 establishes that since adulteration of Diesel is prohibited, therefore, the import of Adulterated Diesel is also prohibited.

30.3 As per Regulation 3 (5) of Motor Spirit and High Speed Diesel (Regulation of Supply, Distribution and Prevention of Malpractices) Order 2005, *no person shall sell or agree to sell any Petroleum Product or its mixture other than motor spirit or high-speed diesel or another fuel authorized by the Central Govt. in any form, under any name, brand or nomenclature which can be and is meant to be used as fuel in any type of automobile vehicles fitted with spark ignition engines or compression ignition engines.*

30.4 Rule 14 of the Petroleum Rules 2002 provides that: -

*"petroleum, other than petroleum, which may be stored without a license under sections 7, 8 and 9 of the Act, shall not be imported*

*into India except under a license granted under these rules. Provided that, such Petroleum products may also be imported by a person not having a licence if adequate advance arrangements are made by such person to receive and store the imported petroleum products in licensed premises."*

Section 7 and 8 of the Petroleum Act specifies that no licenses are required for import, transport or storage of limited quantities of Petroleum Class A, B or C. While section 9 provides for the exemptions to the owners of motor conveyance and stationary engines. For the ease of reference Section 7, 8 & 9 of Petroleum Act, 1934 is reproduced below:

**1. No licence needed for transport or storage of limited quantities of petroleum Class B or petroleum Class C.**

*—Notwithstanding anything contained in this Chapter, a person need not obtain a licence for the transport or storage of—*

*(i) petroleum Class B if the total quantity in his possession at any one place does not exceed two thousand and five hundred litres and none of it is contained in a receptacle exceeding one thousand litres in capacity; or*

*(ii) petroleum Class C if the total quantity in his possession at any one place does not exceed forty-five thousand litres and such petroleum is transported or stored in accordance with the rules made under section 4.*

**2 No licence needed for import, transport or storage of small quantities of petroleum Class A.—**

*(1) Notwithstanding anything contained in this Chapter, a person need not obtain a licence for the import, transport or storage of petroleum Class A not intended for sale if the total quantity in his possession does not exceed thirty litres,*

*(2) Petroleum Class A possessed without a licence under this section shall be kept in securely stoppered receptacles of glass, stoneware or metal which shall not, in the case of receptacles of glass or stoneware, exceed one liter in capacity or, in the case of receptacles of metal exceed twenty-five litres in capacity.]*

**3. Exemptions for motor conveyances and stationary engines.—**

*(1) The owner of a motor conveyance, who complies with the requirements of the law for the time being in force relating to the registration and licensing of such conveyance and its driver or pilot and the owner of any stationary internal combustion engine, shall not be required to obtain a licence—*

*(a) for the import, transport or storage of any petroleum contained in any fuel tank incorporated in the conveyance or attached to the internal combustion engine, or*

*(b) for the transport or storage of 2[petroleum Class A], not exceeding 3[one hundred litres] in quantity in addition to any quantity possessed under clause (a),*

*provided the petroleum is intended to be used to generate motive power for motor conveyance or engine:*

*[Provided further that the total quantity of 2[petroleum Class A] which may be stored without a licence under clause (b) shall not exceed 3[one hundred litres], notwithstanding that such owner may possess other motor conveyances or engines.]*

*(2) [Petroleum Class A] transported or stored without a licence under clause (b) 4[of sub-section (1)]shall be kept as provided in sub-section (2) of section 8, and, if it exceeds 5[thirty litres] in quantity, shall be stored in an isolated place which does not communicate with any room where*

*any person resides or works or in any room where persons assemble.*

Evidently, the import of impugned goods does not fall under Section 7, 8 and 9 of the Petroleum Act 1934 as the import is not done for small quantities of petroleum product as prescribed vide section 7,8 and 9 of the said Act and thus require license for the import. The importer has neither uploaded any such License in e- Sanchit while filing the Bill of Entry nor the importer has declared the actual goods i.e Diesel. Further in contravention to rule 14 of the petroleum rules 2002 as mentioned above the importer has not intimated the Customs in any manner that adequate advance arrangements are made by them to receive and store the imported petroleum products in licensed premises. Therefore, import of impugned goods imported vide bill of entry no. 3729714 dated 29.05.2024 appears prohibited in absence of such license.

30.5 Rule 19 of the Petroleum Rules, 2002 prescribes as under:

**Rule 19. Production of certificate and license for import:**

*(1) Every person desiring to import petroleum shall furnish personally or through his agent to the Commissioner of Customs. -*

*(a) certificate of storage accommodation in Form II signed by such person or his agent; and*

*(b) the license or an authenticated copy of the license for the import and storage of such petroleum: Provided that nothing in this rule shall apply to the importation, otherwise than in bulk of petroleum exempted under sections 7, 8, 9 and 10 of the Act: Provided further that the furnishing of a license under clause (b) shall not be necessary for the importation of petroleum class C in bulk in quantity exempted under section 7 of the Act.*

*(2) Notwithstanding anything contained in sub-rule (1) a person may import petroleum Class A in bulk, even if-*

*(i) he is not holding a license for storage at the port of importation; or*

*(ii) the storage accommodation in the premises licensed in his name is not sufficient to hold the quantity of petroleum intended to be imported: Provided in both cases adequate advance arrangements to the satisfaction of the Conservator are made by the importer to distribute the petroleum from the post of import to premises licensed to store such petroleum.*

The importer has neither complied with the Petroleum Rules, 2002 nor is eligible for the exemption from the said Rule. Therefore, import of the impugned goods i.e. Adulterated Diesel is prohibited into the domestic market.

30.6 The DRI vide Alert Circular dated 23.04.2020 **(RUD-18)** issued vide F. No. DRI/HQ-CI/C-Cell/29/XI/16/2019/2051, which is issued in line with Petroleum Act, 1934 and Petroleum Rules 2002 read with Petroleum & Explosives Safety Organization (PESO) states that Petroleum in bulk is not allowed to be imported in Plastic Flexi tanks kept within a container which are not of the type approved by the Chief Controller of Explosives. The importer has imported the impugned goods in flexi bags which are in violation of the Petroleum & Explosives Safety Organization Rules. Thus, these plastic flexi bags have been brought in shipping containers and transported along with other containerized cargo which is in violation of Rule 30 of Petroleum Rules, 2002. **Further, the packing of the goods in the flexi bags itself is a tactic made by the importer to mislead the Customs and other government authorities.**

30.7 The importer in the instant case has not complied with the

relevant provisions of Petroleum Act, 1934 and Petroleum Rules, 2002 which poses is a serious risk to health and safety of Officers and the persons handling the impugned goods as well as public property and environment.

### **31. Relevant Legal provisions as applicable:**

**Regulation 3 (6) of Motor Spirit and High-Speed Diesel (Regulation of Supply, Distribution and Prevention of Malpractices) Order 2005,**

*no dealer, transporter, consumer or any other person shall indulge in any manner in any one or more of the malpractices.*

**Regulation 2(f) of Motor Spirit and High-Speed Diesel (Regulation of Supply, Distribution and Prevention of Malpractices) Order 2005,**

*"malpractices" shall include the following acts of omission and commission in respect of Motor Spirit and High Speed Diesel: -*

- (i) Adulteration*
- (ii) Pilferage*
- (iii) Stock variation*
- (iv) Unauthorized exchange*
- (v) Unauthorized purchase*
- (vi) Unauthorized sale*
- (vii) Unauthorized possession*
- (viii) Over-charging*
- (ix) Sales of off-specification product,*
- (x) Short delivery*

**Regulation 2(a) of Motor Spirit and High-Speed Diesel (Regulation of Supply, Distribution and Prevention of Malpractices) Order 2005,**

*"adulteration" means the introduction of any foreign substance into motor spirit or high-speed diesel illegally or unauthorized with the result that the product does not conform to the requirements of the Bureau of Indian Standards specification number IS: 1796 and IS: 1460 for motor spirit and high speed diesel respectively or any other requirement notified by the Central Government to time to time.*

### **Chapter 2.03 (a) of the Foreign Trade Policy, 2023**

*(a) Domestic Laws/ Rules/ Orders/ Regulations/ technical specifications/ environmental/ safety and health norms applicable to domestically produced goods shall apply, mutatis mutandis, to imports, unless specifically exempted.*

### **Regulation 3(2) of FTDR Regulations 1992 :**

*The Central Government may also, by Order published in the Official Gazette, make provision for prohibiting, restricting or otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the 1 [import or export of goods or services or technology]:*

*[Provided that the provisions of this sub-section shall be applicable, in case of import or export of services or technology, only when the service or technology provider is availing benefits under the foreign trade policy or is dealing with specified services or specified technologies.]*

### **Regulation 3(3) of FTDR Regulations 1992 :**

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



**Section 46(4) of the Customs Act, 1962 reads as under:**

*"The importer while presenting a bill of entry shall at the foot thereof 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, relating to the imported goods".*

**Section 11 of Customs Act, 1962 reads as under :**

**11. Power to prohibit importation or exportation of goods.—(1) If the Central Government is satisfied .....**

**Section 11 (2) of Customs Act, 1962 reads as under :**

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

- (a) the maintenance of the security of India;*
- (b) the maintenance of public order and standards of decency or morality;*
- (c) the prevention of smuggling;*
- (d) the prevention of shortage of goods of any description;*
- (e) the conservation of foreign exchange and the safeguarding of balance of payments;*
- (f) the prevention of injury to the economy of the country by the uncontrolled import or export of gold or silver;*
- (g) the prevention of surplus of any agricultural product or the product of fisheries;*
- (h) the maintenance of standards for the classification, grading or marketing of goods in international trade;*
- (i) the establishment of any industry;*
- (j) the prevention of serious injury to domestic production of goods of any description;*
- (k) the protection of human, animal or plant life or health;*
- (l) the protection of national treasures of artistic, historic or archaeological value;*
- (m) the conservation of exhaustible natural resources;*
- (n) the protection of patents, trademarks, copyrights, designs and geographical indications];*
- (o) the prevention of deceptive practices;*
- (p) the carrying on of foreign trade in any goods by the State, or by a Corporation owned or controlled by the State to the exclusion, complete or partial, of citizens of India;*
- (q) the fulfilment of obligations under the Charter of the United Nations for the maintenance of international peace and security;*
- (r) the implementation of any treaty, agreement or convention with any country;*
- (s) the compliance of imported goods with any laws which are applicable to similar goods produced or manufactured in India;*
- (t) the prevention of dissemination of documents containing any matter which is likely to prejudicially affect friendly relations with any foreign State or is derogatory to national prestige;*
- (u) the prevention of the contravention of any law for the time being in force; and*
- (v) any other purpose conducive to the interests of the general public.*

**Section 11 (3) of Customs Act, 1962 reads as under :**

*Any prohibition or restriction or obligation relating to import or export of any goods or class of goods or clearance thereof provided in any other law for the time being in force, or any rule or regulation made or any order or notification issued thereunder, shall be executed under the provisions of that Act only if such prohibition or restriction or obligation is notified under the provisions of this Act, subject to such exceptions, modifications or adaptations as the Central Government deems fit.]*

**Section 111(d) of the Customs Act, 1962 reads as under:**

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

**Section 111(m) of the Customs Act, 1962 reads as under:**

*"[any goods which do not correspond in respect of value or in any other particular] with the entry made under this Act or in the case of baggage with the declaration made under section 77 3 [in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54"*

**Section 112 of the Customs Act, 1962 reads as under:**

*"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, -*

*(1) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty 5[not exceeding the value of the goods or five thousand rupees), whichever is the greater;*

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

*Provided that where such duty as determined under sub-Section (8) of Section 28 and the interest payable thereon under Section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this Section shall be twenty-five per cent Of the penalty so determined;]*

*(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 exceeding the difference between the declared value and the value thereof or five thousand rupees], whichever is the greater:]".*

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

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

**Regulations 10 of Customs Broker Licensing Regulations, 2018 :**

*(d) advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy*

*Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;*

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

*(f) not withhold information contained in any order, instruction or public notice relating to clearance of cargo or baggage issued by the Customs authorities, as the case may be, from a client who is entitled to such information;*

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

#### **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;*

#### **Provisions pertaining to Petroleum Rules, 2002.**

##### **3. Restriction on delivery and dispatch of petroleum. –**

*(1) No person, shall deliver or dispatch any petroleum to anyone in India other than the holder of a storage licence issued under these rules or his authorized agent or a port authority or railway administration or a person who is authorized under the Act to store petroleum without a licence.*

*(2) The petroleum delivered or dispatched under sub-rule (1) shall be of the class, and shall not exceed the quantity, which the person to whom it is delivered or dispatched is authorized to store with or without a licence under the Act.*

*(3) Notwithstanding anything contained in sub-rule (2), petroleum Class B not exceeding 15,000 litres in quantity packed in sealed airtight approved containers may be dispatched to a person not holding a storage licence provided that the person dispatching the petroleum has satisfied himself that prior arrangements have been made by the person to whom the petroleum is dispatched for the immediate disposal in the original sealed packages or such quantity as in excess of 2,500 litres : Provided that a dry chemical powder fire extinguisher as a means of fighting fire in emergency shall be carried in the case of the containers with more than 2,500 litres.*

*(4) Nothing in sub-rules (1) and (2) shall apply to the delivery or dispatch of petroleum to the Defence Forces of the Union and to the delivery or dispatch of kerosene (petroleum Class B) to the person holding licence in form XVIII for decantation into containers from tank vehicle: Provided that the person dispatching the Kerosene has satisfied himself that prior arrangements have been made by the person to whom the kerosene is dispatched for the immediate*

*disposal into containers in lots of 2,500 litres or less.*

##### **4. Approval of containers. –**

*(1) Containers exceeding one litre in capacity for petroleum Class A and five litres in capacity for petroleum Class B or petroleum class C, shall be of a type approved by the Chief Controller. (2) Where the approval of the Chief Controller is sought to a type of container not previously*

*approved, an application together with copies of drawings thereof to scale showing the design, materials to be used, the method of construction and capacity of the container together with two samples containers and a fee of rupees one thousand for scrutiny shall be submitted to the Chief Controller.*

*(3) Nothing in sub-rules (1) and (2) shall apply to containers in the possession of the Defence Forces of the Union.*

## **5. Containers for petroleum Class A.**

1. *Containers for petroleum Class A shall .....*

## **6. Containers for petroleum Class B and Class C**

*(1) Containers for petroleum class B or petroleum class C shall be constructed of steel or iron and be of a type approved by the Chief Controller.*

*(2) An air space of not less than 5 percent of its capacity shall be kept in each container for petroleum Class B and not less than 3 percent of its capacity in each container for petroleum Class C.*

*(3) Nothing in this rule shall apply to containers in the possession of the Defence Forces of the Union.*

*30. Restriction on passengers, combustible and inflammable cargo- Save as provided in rules 38,39 and 52 and clause, (b) of rule 60, no ship, vessel or vehicle shall carry petroleum petroleum Class A or petroleum Class B and Class C in bulk if it is carrying passengers or any combustible cargo other than petroleum: Provided that nothing in this rule shall prohibit the use of dunnage for packing purposes in the case of coastwise transport of petroleum Class A otherwise than in bulk.*

## **32. From the foregoing investigation, it appears that:**

i. The importer M/s Raj Traders imported "Adulterated Diesel Oil" vide bill of entry no. 3729714 dated 29.05.2024 by mis-declaring the same as "Process Oil-40". The same is confirmed by CRCL/DyCC, JNCH Test Report dated 18.07.2024, 22.07.2024, 23.07.2024, 25.07.2024, 26.07.2024, 31.07.2024, 01.08.2024 & 07.08.2024. The import of Adulterated Diesel Oil is prohibited as per Motor Spirit and High Speed Diesel (Regulation of Supply, Distribution and Prevention of Malpractices) Order, 2005

read with of Petroleum Act, 1934 and Petroleum Rules 2002, and therefore, prohibited for import in terms of FTDR Regulations 3(2) and 3(3) read with Section 2(33) of the Customs Act 1962, thereby, the goods imported vide bill of entry no. 3729714 dated 29.05.2024 are liable for confiscation under section 111 (d) of the Customs Act 1962.

ii. The importer has imported the impugned goods in plastic flexi bags which have been brought in shipping containers and transported along with other containerized cargo which is in violation of DRI circular issued vide File No. DRI/HQ- CI/C-Cell/29/XI/16/2019/2051, which is issued in line with Petroleum Act, 1934 and Petroleum Rules 2002, and Rule 30 of Petroleum Rules, 2002 and is a serious risk to health and safety of public at large as well as public property and environment and have rendered the goods liable for confiscation under Section 111(d) of the Customs Act, 1962.

iii. Importer has classified the goods under CTI 3403 9900

mentioning the description as “Process Oil-40”. However, no documentary proof was uploaded in the e-Sanchit with regards to the composition of the goods to classify them as ‘Process-Oil’ under CTI 3403 9900. The RSS was forwarded to DyCC Lab, JNCH for testing wherein DyCC, JNCH vide Test Report dated 18.07.2024, 22.07.2024, 23.07.2024, 25.07.2024, 26.07.2024, 31.07.2024, 01.08.2024 & 07.08.2024 reported that the samples after removal of adulterants meets the requirement of Automotive diesel fuel as per IS:1460:2017 except sulphur content which may have been intentionally added in the range of 2-3% to camouflage the exact description of goods i.e. Diesel Fuel as per IS:1460:2017. As per the definition of “adulteration” mentioned in the motor speed and high speed diesel (regulation of supply, distribution and prevention of malpractices) order, 2005, the sample under reference is “Adulterated Diesel Fuel”. Therefore, the goods appear to be mis-classified and accordingly should be re-classified under CTH 27101990, thereby, rendering the goods liable for confiscation under section 111 (m) of the Customs Act 1962.

- iv. Since the goods have been found mis-declared, the declared value of goods is also liable for rejection under Rule 12 of the CVR 2007, thereby rendering the goods liable for confiscation under Section 111(m) of the Customs Act, 1962.

- v. Since the value is rejected as per Rule 12 of CVR 2007, the same should be re-determined in accordance with the said Rules. In this regard, Rule 3(4) provides as under :

*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.*

Since the goods imported vide impugned BE No. 3729714 dt. 29.05.2024 is Adulterated Diesel Oil is prohibited for import; hence, the data of identical goods cannot be retrieved. Therefore, Rule 4 can be ruled out and we can proceed to Rule 5 of CVR, 2007 on the basis of value of similar goods.

Petroleum Planning & Analysis Cell of the Ministry of Petroleum & Natural Gas, Govt. of India has published the prices of diesel INCO terms FOB as US \$ 92.01 per barrel relating to the month of May 2024 **(RUD-19)** the month in which the impugned goods were imported. One barrel of diesel is equal to 160 liters and 1.2 liters diesel (density 0.8192 gm/cc) is equal to one kg. Based on this, as per the prices published as aforesaid, value of the impugned goods works out to be US \$ 690.07 per M Ton FOB as against the declared value of US \$ 430 per M Ton C & F. Accordingly, the total value of the goods imported vide B/E No. 3729714 dated 29.05.2024 having total net weight of 190.28 M ton has been re-determined as USD 1,31,306.52/- FOB.

- vi. The deliberate nature of non-cooperation in examination and not attending the summons issued by CIU, JNCH suggests that M/s Raj Traders may be employing dilatory tactics to derail the investigation. Such tactics appear to be used to create delays, hindering the progress of inquiries and potentially allowing parties involved to evade accountability which is supported by Shri Sagar Mhatre acceptance vide his statement dated 13.08.2024 & 14.08.2024 that the samples were carried from outside and also his reluctance in submission of his smart phone

as it contains lots of evidence related to this case. By avoiding or delaying the submission of necessary documents and information, the importer M/s Raj Traders is attempting to limit the scope of the investigation and control the narrative surrounding their importation practices. The motivation behind such actions could range from concealing irregularities in the supply chain to avoid scrutiny on aspects of the importation process that may be legally questionable. It further hampers the effectiveness of the investigation and impedes the investigation's ability to ensure compliance with regulations. This deliberate non-cooperation, further strengthens the reason to believe that this may have been done to conceal irregularities in the supply chain and to avoid detail scrutiny on the aspects of importation process of restricted goods.

### 33. Role of Concerned Persons :

**33.1 Shri Bimal Shah Proprietor of M/s Raj Traders:** Shri Bimal Shah is the proprietor of M/s Raj Traders. He imported "Adulterated Diesel Oil" by mis-declaring the same as "Process Oil-40" in violation of The Motor Spirit & High-Speed Diesel (Regulation of Supply & Distribution and Prevention of Malpractices) Order, 2005 read with petroleum Act, 1934 and Petroleum Rules, 2002 thereby rendered the goods liable for confiscation under section 111(d) and 111(m) of Customs Act, 1962. Therefore, Shri Bimal Shah is liable for penalty under section 112(a) of Customs Act, 1962. Further, it is confirmed from DyCC Test Report dated 18.07.2024, 22.07.2024, 23.07.2024, 25.07.2024, 26.07.2024, 31.07.2024, 01.08.2024 & 07.08.2024 that the impugned goods are "Adulterated Diesel Oil" as against declared description of goods "Process Oil". The deliberate nature of non-cooperation in examination and not attending the summons issued by CIU, JNCH suggests that Shri Bimal Shah may be employing dilatory tactics to derail the investigation and it appears that he may be deeply involved in smuggling of "Adulterated Diesel Oil". Therefore, it appears that Shri Bimal Shah attempted to import "Adulterated Diesel Oil" using forged invoice and packing list. Further, Shri Bimal Shah while filing the bill of entry has subscribed the declaration under section 46(4) that all the particulars are correct. Hence, he signed wrong declaration under section 46(4) of Customs Act, 1962 rendered themselves liable for penalty under section 114AA of Customs Act, 1962.

**33.2 Shri Gurinder Singh Kochar :** Shri Sagar Mhatre vide his statement dated 14.08.2024 informed that *"W.r.t. knowing any person with surname as Shri G.S. Kochar, he stated that he was introduced to him by Shri Hakeem Shaikh at Seabird CFS where he was present during some oil case of 80 containers booked by R & I department. Shri Hakeem also informed him that he is the main person behind import of the oil consignments. He was referred by Shri Hakeem as 'Gullu'."* In the investigation carried out by CIU/JNCH, it has come to notice that this is the same person who was authorized by Mrs. Vaishali Shah to record his statement on her behalf in the case of M/s Global International (Smt. Vaishali Bimal Shah is the partner of Shri Bimal Shah in M/s Global International which operates from the same address & have been using same modus operandi, importing same goods with the same CHA). However, he (Shri Gurinder Singh Kochar) never came forward to record his statement. He completely avoided the summons issued by CIU/JNCH either on his name or in the name of Mrs. Vaishali Shah. From the investigation carried out, it appears that he is the man behind the smuggling of "Adulterated Diesel Oil". He gave the idea of smuggling of "Adulterated Diesel Oil" to various companies, such as Raj Traders, Global International etc. and imported prohibited goods i.e "Adulterated Diesel Oil" covering the impugned bill of entry no. 3729714 dated 29.05.2024. He aided and facilitated in import of "Adulterated Diesel Oil" by mis-declaring the same as "Process Oil-40" in violation of The Motor Spirit & High-Speed Diesel (Regulation of Supply & Distribution and Prevention of Malpractices) Order, 2005 read with petroleum Act, 1934 and Petroleum Rules, 2002 thereby rendered the goods liable for confiscation under section 111(d) and 111(m) of Customs Act, 1962. The deliberate nature of non-cooperation and not attending the summons either in his name or in the name of Mrs.

Vaishali Shah issued by CIU, JNCH suggests that Shri Gurinder Singh Kochar may be employing dilatory tactics to derail the investigation and it appears that he may be deeply involved in smuggling of "Adulterated Diesel Oil". Therefore, Shri Gurinder Singh Kochar is also liable for penalty under section 112(a) and/or 112(b) and section 114AA of Customs Act, 1962.

### **33.3 Shri Hakeem Shaikh, Representative of Customs Broker M/s Aries**

**Cargo Movers:** Shri Hakeem Shaikh was the main kingpin in swapping of samples, thereby facilitating the clearance of adulterated diesel by declaring the same as process oil. He was the Custom Broker who managed to change the sample deliberately. The first sample which was not actually drawn by the Docks Officer from the goods lying at CONEX CFS but carried from outside on 10.06.2024 to submit in customs for testing. The DyCC Test Report dated 15.06.2024 shows that the impugned goods are "Base Oil". However, the sample drawn by CIU, JNCH on 11.07.2024 and test report dated 18.07.2024, 22.07.2024, 23.07.2024, 25.07.2024, 26.07.2024, 31.07.2024, 01.08.2024 & 07.08.2024 confirmed that the goods are "Adulterated Diesel Oil". Hence, it appeared that the samples were changed during 1st drawl of RSS. Hence, CCTV footage of CFS M/s CONEX was scrutinized which confirmed that sample were carried from outside by Shri Sagar Mhatre on direction of Shri Hakeem Shaikh. Further, Shri Sagar Mhatre vide his statement dated 14.08.2024 stated that ***"he followed the orders of Hakeem Shaikh and he is not responsible nor he had any knowledge of the cargo imported in the flexi bags covered under the two bills of entry but Hakeem Shaikh had full knowledge of the cargo covered under the said two Bills of entry and he had replaced the samples drawn from the flexi bags and replaced with processed oil on his directions and handed over to scale man. He had followed the orders of Hakeem Shaikh."*** Hence, it is clear that M/s Aries Cargo Movers and Shri Hakeem Shaikh is doing conspiracy in attempt of clearing prohibited goods i.e. Adulterated Diesel Oil. He did not advised his client M/s Raj Traders to comply with the provisions of The Motor Spirit & High-Speed Diesel (Regulation of Supply & Distribution and Prevention of Malpractices) Order, 2005 read with petroleum Act, 1934 and Petroleum Rules, 2002. He was aware that Adulterated Diesel is being smuggled in the guise of "Process Oil-40". however, he did not exercise due diligence in production of correct information to the department. Moreover, he facilitated the same in connivance with the importer M/s Raj Traders. Also, they avoided the Summons issued to him by CIU and did not Co- operate with the investigation in violation of Regulation 10 (q) of Customs Brokers Licensing Regulations, 2018. By the act of omission & commission on their part M/s Aries Cargo Mover and his representative Shri Hakeem Shaikh rendered the goods liable for confiscation under Section 111(d) of Customs Act, 1962 thereby rendered themselves liable for penalty under section 112(a) and/or 112(b) and 114AA of Customs Act, 1962. Therefore, he is also liable for penalty under Regulation 14 read with Regulations 10 (d), (e), (f) and (q) of Customs Brokers Licensing Regulations, 2018.

### **33.4 Shri Sagar Mhatre employee of Customs Broker M/s Aries**

**Cargo Movers:** Shri Sagar Mhatre was the key person in submission of sample carried from outside on direction of Shri Hakeem Shaikh. On the basis of CCTV footage, it appears that Shri Sagar Mhatre and Shri Rutik Nalavade came on the same bike near the outgate of CONEX CFS. Shri Sagar Mhatre was driving the bike and Shri Rutik Nalavade was on the back seat carrying a large polybag which appear to contain filled plastic cans. Shri Sagar Mhatre drops Shri Rutik Nalavade near outgate and himself proceeds near in-gate of CONEX CFS. Shri Rutik Nalavade enters with samples from Out gate and places the bag containing samples in front of a container. Shri Sagar Mhatre stops his bike near in-gate and enters CFS from IN-gate. Shri Sagar Mhatre picks up the sample bag which was placed earlier by Shri Rutik Nalavade in front of the container. Then, he enters the chamber of docks superintendent along with a bag containing the samples. Further, Shri Atul Mulay enters the chamber of Docks Superintendent and leaves the chamber after 48 minutes with a bag containing the one set of samples and exits from



the outgate carrying plastic bag along with Shri Rutik Nalavade. On the same day, Shri Sagar Mhatre submits one set of samples to the scaleman at Balmer & Lawrie CFS. Shri Sagar Mhatre knowingly created a criminal conspiracy in submission of sample carried from outside. He was aware that the sample should be drawn for testing from the goods imported vide Bill of Entry No. 3729714 dated 29.05.2024 from the container at CFS. He was aware that the imported goods do not meet the specification as declared in the Bill of Entry, hence Shri Hakeem Shaikh directed him to carry sample outside and submit to scaleman at Balmer & Lawrie CFS. He followed the directions of Shri Hakeem Shaikh knowingly that the same is against Customs Act, 1962 and other allied rules and regulations. Shri Sagar Mhatre vide his statement dated 13.08.2024 and 14.08.2024 accepted that samples were carried from outside. By the above acts of omission & commission on his part Shri Sagar Mhatre rendered the goods imported vide bill of entry no. 3729714 dated 29.05.2024 liable for confiscation under section 111(d) of Customs Act, 1962 thereby Shri Sagar Mhatre rendered himself liable for penalty under section 112(a) and/or 112(b) and Section 114AA of Customs Act, 1962.

**33.5 Shri Rutik Nalvade, employee of Customs Broker M/s I S Machado:** Shri Rutik Nalvade was the co-conspirator of Shri Hakeem Shaikh and Shri Sagar Mhatre in submission of sample carried from outside. On the basis of CCTV footage, it appears that Shri Sagar Mhatre and Shri Rutik Nalavade came on the same bike near the outgate of CONEX CFS. Shri Sagar Mhatre was driving the bike and Shri Rutik Nalavade was on the back seat carrying a Large polybag which appear to contain filled plastic cans. Shri Sagar Mhatre drops Shri Rutik Nalavade near outgate and proceed himself near in-gate of CONEX CFS. Shri Rutik Nalavade entered with samples from Out gate and places the bag containing samples in front of a container. Shri Sagar Mhatre stopped his bike near in-gate and entered CFS from IN- gate. Shri Sagar Mhatre picked up the sample bag which was placed earlier by Shri Rutik Nalavade in front of the container. Shri Sagar Mhatre enters the chamber of docks superintendent along with the bag containing the samples. Further, Shri Atul Mulay enters the chamber of Docks Superintendent and leaves the chamber after 48 minutes with the bag containing the one set of samples. Thereafter, Shri Atul Mulay exited from the outgate carrying the plastic bag along with Shri Rutik Nalavade. On the same day, Shri Sagar Mhatre submits one set of samples to the scaleman at Balmer & Lawrie CFS. Shri Rutik Nalavade knowingly took part in criminal conspiracy created by Shri Hakeem Shaikh and Shri Sagar Mhatre in submission of sample carried from outside. He was the person who carried the sample from outside which was later submitted to the Customs. He was aware that the sample should be drawn for testing from the goods imported vide Bill of Entry No. 3729714 dated 29.05.2024 from the container at CFS. He was aware that the imported goods do not meet the specification as declared in the Bill of Entry, hence the sample is being carried from outside. He followed the direction of Shri Hakeem Shaikh and Shri Sagar Mhatre knowingly which is a conspiracy and against Customs Act, 1962 and other allied rules and regulations. By the act of omission & commission on their part, Shri Rutik Nalavade rendered the goods imported vide bill of entry no. 3729714 dated 29.05.2024 liable for confiscation under section 111(d) of Customs Act, 1962 thereby Shri Rutik Nalavade rendered himself liable for penalty under section 112(a) and/or 112(b) and Section 114AA of Customs Act, 1962.

**33.6 Shri Atul Mulay (Private Person):** Shri Atul Mulay was also the co- conspirator of Shri Hakeem Shaikh and Shri Sagar Mhatre in submission of sample carried from outside. On the basis of CCTV footage, it appears that Shri Sagar Mhatre enters the chamber of docks superintendent along with the bag containing the samples. Further, Shri Atul Mulay enters the chamber of Docks Superintendent and leaves the chamber after 48 minutes with the bag containing the one set of samples. Thereafter, Shri Atul Mulay exits from the out-gate carrying the plastic bag along with Shri Rutik Nalavade. On the same day, Shri Sagar Mhatre submits one set of samples to the scaleman at

Balmer & Lawrie CFS. Accordingly, it appears that Shri Atul Mulay was the person who had done all the documentary formalities for the forwarding of sample in the cabin of Docks Superintendent with the sample carried from outside and taken these samples from the cabin of Docks Superintendent and handed over to Shri Sagar Mhatre who further submitted the samples to the Scaleman in Balmer& Lawrie CFS. From, the above act of Shri Atul Mulay, it appears that Shri Atul Mulay followed the direction of Shri Hakeem Shaikh and Shri Sagar Mhatre knowingly which is a criminal conspiracy in submission of sample carried from outside which is punishable under Customs Act, 1962 and other allied act, rules and regulations. By the act of omission & commission on their part, Shri Atul Mulay rendered the goods imported vide bill of entry no. 3729714 dated 29.05.2024 liable for confiscation under section 111(d) of Customs Act, 1962 thereby Shri Atul Mulay rendered himself liable for penalty under section 112(a) and/or 112(b) and Section 114AA of Customs Act, 1962.

It appears that the import of "Adulterated Diesel Oil" by mis-declaring the same as "Process Oil-40" in violation of the Motor Spirit & High-Speed Diesel (Regulation of Supply & Distribution and Prevention of Malpractices) Order, 2005 read with Petroleum Act, 1934 and Petroleum Rules, 2002 was carried out by Shri Bimal Shah and Shri Gurinder Singh Kochar in connivance with Shri Hakeem Shaikh, Shri Sagar Mhatre, Shri Rutik Nalavade and Shri Atul Mulay thereby rendering the goods confiscable and the above persons liable to penalty under for penalty under section 112(a) and/or 112(b) and Sec 114AA of Customs Act, 1962.

**37. Therefore, it is recommended that:**

- i. The impugned goods with declared description as "Process Oil-40" imported vide B/E No. 3729714 dt. 29.05.2024 are liable for absolute confiscation for the reasons stated above under Section 111 (d) and 111 (m) read with Section 11(2) and 11(3) of the Customs Act, 1962 with provisions of FTDR Regulations 3 (2) and 3(3) and Motor Spirit and High-Speed Diesel (Regulation of Supply, Distribution and Prevention of Malpractices) Order, 2005 read with of Petroleum Act 1934, Petroleum Rules 2002.
- ii. The declared classification of the goods which is declared for "Process Oil-40" under B/E No. 3729714 dated 29.05.2024 should be rejected under CTI 3403 9900 and the same should be re-classified under CTI 27101990/27101944 which is found as Adulterated Diesel Fuel.
- iii. The declared value of the goods imported vide BE No. 3729714 dated 29.05.2024 should be rejected and re-determined as stated above.
- iv. Penalty should be imposed on M/s Raj Traders under Section 112(a) and/or (b) and Section 114AA of the Customs Act 1962.
- v. Penalty should be imposed on Shri Bimal Shah proprietor of M/s Raj Traders under Section 112(a) and/or (b) and Section 114AA of the Customs Act 1962.
- vi. Penalty should be imposed on Shri Gurinder Singh Kochar under Section 112(a) and/or (b) and Section 114AA of the Customs Act 1962.
- vii. Penalty should be imposed on Customs Broker M/s Aries Cargo Movers under Section 112(a) and/or (b) and Section 114AA of the Customs Act 1962.
- viii. Penalty should be imposed on Customs Broker M/s Aries Cargo Movers under Regulations 14, 10(d), (e), (f) and (q) of Custom Broker Licensing Regulations 2018.
- ix. Penalty should be imposed on Representative of Customs Broker Shri

Hakeem Shaikh under Section 112(a) and/or (b) and Section 114AA of the Customs Act 1962.

- x. Penalty should be imposed on Shri Sagar Mhatre under Section 112(a) and/or (b) and Section 114AA of the Customs Act 1962.
- xi. Penalty should be imposed on Shri Rutik Nalavade under Section 112(a) and/or (b) and Section 114AA of the Customs Act 1962.
- xii. Penalty should be imposed on Shri Atul Mulay under Section 112(a) and/or (b) and Section 114AA of the Customs Act 1962.

38. Now, therefore in terms of Section 124 of the Customs Act, 1962, M/s Raj Traders (IEC No. 0316949132), is hereby called upon to Show Cause to the Joint Commissioner of Customs, Group II (C-F), NS-I, JNCH, Nhava-Sheva, Taluka-Uran, District-Raigad, Maharashtra-400707, within 30 days of receipt of this notice, as to why: -

- i. The impugned goods with declared description as “Process Oil-40” imported vide B/E No. 3729714 dt. 29.05.2024 should not be absolutely confiscated for the reasons stated above under Section 111 (d) and 111 (m) read with Section 11(2) and 11(3) of the Customs Act, 1962 with provisions of FTDR Regulations 3 (2) and 3(3) and Motor Spirit and High-Speed Diesel (Regulation of Supply, Distribution and Prevention of Malpractices) Order, 2005 read with of Petroleum Act 1934, Petroleum Rules 2002.
- ii. The declared classification of the goods which is declared for “Process Oil-40” under B/E No. 3729714 dated 29.05.2024 should not be rejected under CTI 3403 9900 and the same should not be re-classified under CTI 27101990/27101944 which is found as Adulterated Diesel Fuel.
- iii. The declared value of the goods imported vide BE No. 3729714 dated 29.05.2024 should not be rejected and should not be re-determined as per para-32(v) above i.e. USD 1,31,306.52/- FOB.
- iv. Penalty should not be imposed on M/s Raj Traders under Section 112(a) and/or (b) and Section 114AA of the Customs Act 1962.
- v. Penalty should not be imposed on Shri Bimal Shah proprietor of M/s Raj Traders under Section 112(a) and/or (b) and Section 114AA of the Customs Act 1962.
- vi. Penalty should not be imposed on Shri Gurinder Singh Kochar under Section 112(a) and/or (b) and Section 114AA of the Customs Act 1962.
- vii. Penalty should not be imposed on Customs Broker M/s Aries Cargo Movers under Section 112(a) and/or (b) and Section 114AA of the Customs Act 1962.
- viii. Penalty should not be imposed on Customs Broker M/s Aries Cargo Movers under Regulations 14, 10(d), (e), (f) and (q) of Custom Broker Licensing Regulations 2018.
- ix. Penalty should not be imposed on Representative of Customs Broker Shri Hakeem Shaikh under Section 112(a) and/or (b) and Section 114AA of the Customs Act 1962.
- x. Penalty should not be imposed on Shri Sagar Mhatre under Section 112(a) and/or (b) and Section 114AA of the Customs Act 1962.
- xi. Penalty should not be imposed on Shri Rutik Nalavade under Section 112(a) and/or (b) and Section 114AA of the Customs Act 1962.

- xii. Penalty should not be imposed on Shri Atul Mulay under Section 112(a) and/or (b) and Section 114AA of the Customs Act 1962.

39. Any representation oral or in writing against this notice with necessary documentary evidence about the correctness of their stand should be made to the Joint Commissioner of Customs, Group II (C-F), NS-I, JNCH, Nhava-Sheva, Taluka-Uran, District-Raigad, Maharashtra-400707. If no representation is received within the period aforesaid, it will be presumed that you admitted correctness of the demand.

40. Noticee is required to send their written reply to the aforesaid adjudicating authority within 30 days from the receipt of this notice. They are required to state in their reply as to whether they wish to be heard in person before the case is adjudicated. In case no reply is received within the prescribed time, or if they fail to appear before the adjudicating authority when the case is posted for hearing, the case will be decided on the basis of evidence already available on record without further reference to the noticee.

41. This Show Cause Notice is issued without prejudice to any other action that may be taken against aforesaid goods and notices or any other persons concerned under the Customs Act, 1962 or Rules made there under and any other law for the time being in force in the Union of India. Further this Show Cause Notice is limited to the issue of import of goods as enumerated above. The department reserves its right to amend, modify or supplement this notice at any time prior to the adjudication of the case.

**Digitally signed by  
Jay Girijappa Waghmare  
Date: 14-08-2025  
17:28:24**

(Jay G. Waghmare)  
Joint Commissioner of Customs  
Group 2(C-F), NS-1, JNCH,  
Nhava Sheva

ENCL: RUD: AS PER ANNEXURE 'R'

TO,

i) M/s Raj Traders

GROUND FLOOR, SHOP NO 07, AMAN CHAMBERS,  
MAMA PARMANAND MARG, OPERA HOUSE,  
MUMBAI – 400004, MAHARASHTRA, INDIA.

Email – [rajtraders108@gmail.com](mailto:rajtraders108@gmail.com)

Mobile - +91 9820448861

ii) Shri Bimal Pravin Shah

4204 Tower 2, Auris Serenity,  
Kanchpada, Dmonte Lane, Off Link Road,  
Near Malad Industrial Estate, Mumbai – 400064

iii) Shri Gurinder Singh Kochar

Sadguru Sundri, 4<sup>th</sup> floor, Dr. Ambedkar Road,  
Khar West, Above value shop,

Khar Delivery, Mumbai Suburban,  
Maharashtra-400052

iv)M/s Aries Cargo Movers,  
Office No. 801, Crystal Plaza,  
Guru Hargovindji Road, Opp. Solitaire Corporate  
Park, Chakala, Andheri East 400093

V) Shri Hakeem Shaikh  
1201, Orchard Residency,  
Near R city Mall, Ghatkopar West,  
Mumbai – 400086  
Email – [hakeem@ariescargomovers.com](mailto:hakeem@ariescargomovers.com)

vi) Shri Sagar Mhatre  
Govathne, House No. 825,  
Taluka Uran, Dist – Raigad,  
Maharashrta 410206

vii) Shri Rutik Nalavade  
Gujarwadi, At Post – Pimpaloli,  
Mandangad, Ratnagiri,  
Maharashtra – 415202.

viii) Shri Atul Mulay  
A3, LIG1, A39, Sec-2, Kalamboli City,  
Navi Mumbai, Raigad, Maharashtra – 410218

Copy To:

1. The Dy./Asstt. Commissioner of Customs, Adjudication Cell(I), JNCH, Nhava Sheva
2. The Dy./Asstt. Commissioner of Customs, CIU, JNCH, Mumbai
3. The Dy./Asstt. Commissioner of Customs, CHS, JNCH, JNCH, Nhava Sheva (For displaying on Notice Board)
4. The Dy./Asstt. Commissioner of Customs, EDI, JNCH, Nhava Sheva
5. The Pr. Commissioner of Customs, NS-I, JNCH.
6. Office Copy

Annexure ‘R’  
List of RUDs

RUD No.	Documents
RUD-1	Letter to NCTC and SIIB (I) dated 21.05.2024
RUD-2	Letter dated 05.06.2024 from M/s Raj Traders to recall Bill of Entry
RUD-3	TR No. 177 dated 10.06.2024
RUD-4	DyCC Test Report dated 15.06.2024
RUD-5	PUBLIC NOTICE NO.34/2019-20 dt. 27.03.2020
RUD-6	Public Notice No: 08 dated 31.01.2022 dt. 31.01.2022
RUD-7	Mail from M/s Raj Traders for not attending examination/sampling
RUD-8	Panchnama dated 10.07.2024
RUD-9	CRCL, JNCH forwarded Test Reports dated 18.07.2024, 22.07.2024, 23.07.2024, 25.07.2024, 26.07.2024, 31.07.2024, 01.08.2024 & 07.08.2024
RUD-10	Seizure memo No 05/2024 dated 20.08.2024
RUD-11	CFS vide email communication dated 16.08.2024
RUD-12	letters dated 07.08.2024, 14.08.2024 and 19.08.2024 to and from CFS furnishing CCTV footage.
RUD-13	Shri Sagar Mhatre statement dated 13.08.2024 and 14.08.2024
RUD-14	Look Out Circular on 26.08.2024
RUD-15	Search panchnama dated 23.07.2025 of Residential premises of Shri Sagar Mhatre
RUD-16	Letter dated 28.07.2025 to Shri Sagar Mhatre to participate in the forensic procedure of his mobile phone seized during his search of his residence on 23.07.2025.
RUD-17	Panchnama dated 29.07.2025 for forensic of mobile phone of Shri Sagar Mhatre seized during his search of his residence on 23.07.2025.
RUD-18	DRI vide Alert Circular dated 23.04.2020 issued vide F. No.DRI/HQ-CI/C-Cell/29/XI/16/2019/2051
RUD-19	FOB price of diesel per barrel relating to the month of May 2024 published by Petroleum Planning & Analysis Cell of the Ministry of Petroleum & Natural Gas, Govt. of India.





CONFIDENTIAL

RUD-91

**DIRECTORATE OF REVENUE INTELLIGENCE**  
**Ministry of Finance (Department of Revenue),**  
7<sup>th</sup> Floor, D Block, Drum Shape Building, Indraprastha Bhavan,  
Indraprastha Estate, New Delhi - 110002  
Phone: 011-23370984, Fax: 23370437

(57)

Email: [hqci-dor@nic.in](mailto:hqci-dor@nic.in)

DRI/HQ-CI/C-Cell/29/XI/16/2019 / 2051

DATED: 20.03.2020

To,

23.04

All the Principal Chief Commissioner of Customs  
All the Principal Chief Commissioner of Customs & Central Tax  
All the Chief Commissioner of Customs,  
All the Chief Commissioner of Customs & Central Tax  
All the Principal Commissioner of Customs  
All the Principal Commissioner of Customs & Central Tax  
All the Commissioner of Customs  
All the Commissioner of Customs & Central Tax  
All Principal ADG/ADG of DRI Zonal Units

Sir/Madam,

**ALERT CIRCULAR NO. 02/2020-CI**

**Subject: Violations of Petroleum Act, 1934 and Petroleum Rules, 2002 in the imports of Low Aromatic White Spirit/Hydro Carbon Solvent and other Petroleum Class A, B and C grades.**

Petroleum Act, 1934 and Petroleum Rules, 2002 issued thereunder deal with the statutory requirements to be met for import, transport and storage of 'Petroleum' by Importers. The definition of Petroleum and the different class of goods is provided under section 2(a), 2(b), 2(bb) and 2(bbb) of Petroleum Act, 1934. Import, transport and storage of petroleum like Petrol (Petroleum Class A), Kerosene, Low Aromatic White Spirit/Hydro Carbon Solvents (all these categories fall under petroleum Class B) etc. require a license from the Chief Controller of Explosives, Petroleum & Explosives Safety Organization (PESO), Nagpur. As per the requirement and compliance met by the importers, the Chief Controller of Explosives provides a license to import under the categories of Petroleum Class A, B and C.

2. It is observed that Low Aromatic White Spirit/Hydro Carbon Solvents and similar declarations made in bills of entry, which fall under Petroleum Class B are being regularly imported under CTH 27101990 by many importers, including traders, in bulk quantities across all the sea ports. Such categories of import containers declared to contain Low Aromatic White Spirit/Hydro Carbon Solvents are being imported without license. Further, in other cases even after obtaining license many importers were found to be importing Petroleum Class B goods in violation of the provisions of Petroleum Act and Rules issued thereunder. It was also observed that Kerosene is being smuggled in the guise of Low Aromatic white/ Hydro Carbon Solvents, Industrial Mixture Composition plus (IMPS) etc., and DRI and Customs formations have investigated many cases in the recent past.

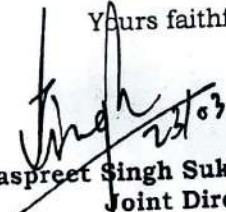


3. These Petroleum as bulk goods are being imported in plastic flexi tanks kept within a container which are not of the type approved by the Chief Controller of Explosives. Storage of containers of Petroleum Class B in India should be approved under section 3 and 4 of Petroleum Act, 1934 read with Rule 4 and Rule 6 of the Petroleum Rules, 2002. Further, these plastic flexi tanks are placed in shipping containers and transported along with the other containerized cargo which may be a potential hazard in view of Rule 30 of Petroleum Rules, 2002. Unloading of petroleum in bulk is governed by Rule 22 of the Petroleum Rules, 2002 and the petroleum shall be discharged into storage tanks on shore and only at such places as the Conservator of Port shall direct. However, it is observed that these unapproved flexi plastic tanks which were brought in shipping containers are being transported to the CFSs for unloading without the permission of the Conservator of Port and stored temporarily at CFS pending clearance in violation of Rule 22 provisions of Chapter II of Petroleum Rules, 2002. It is further informed that the Conservator of Port shall confirm the suitability of storage containers which are holding the petroleum in bulk or otherwise for the purpose of unloading. It appears that importers are not complying with these provisions of Petroleum Act and Rules issued thereunder.

4. If the relevant provisions of the Petroleum Act and Rules are not followed by importers it may pose a serious risk to health and safety of officers as well as public, property and the environment. There is also likelihood of goods being diverted to Free Trade Zones/SEZs to avoid strict scrutiny by Customs.

5. In view of the above, the field formations under your charge may be alerted suitably for necessary compliance of the Petroleum Act, 1934 and Rules issued thereunder to ensure safe and secure import of Petroleum.

Yours faithfully,

  
(Jaspreet Singh Sukhija)  
Joint Director



## Petroleum Planning & Analysis Cell

### **DIESEL (FOB) INTERNATIONAL PRICE**

Table Posted: (03.07.2024)

Period : 2024-25

												(\$/bbl.)
Year	April	May	June	July	August	September	October	November	December	January	February	March
2024-25	99.94	92.01	93.08	98.02								

**Notes :**

- Prices are for 10PPM Arab Gulf Gasoil.
- Prices are average of daily prices of respective month. Average for the current month are till date.

**Panchanama Dated 29.07.2025 drawn at the Cyber Forensic Science Laboratory, Ground Floor, Directorate of Revenue Intelligence Building (UTI Building), Opp. Patkar Hall, New Marine Lines, Mumbai - 400020**

**PANCHA 1**

Name	:	Smt. Seema Samir Sawant
Age	:	40 Yrs
Occupation	:	Private Service
Address	:	Vendant Plaza-2 Room No.104, Maruti Nagar, Diwa East, Thane, Thane, Maharashtra-400612
Aadhar Card No.	:	3042 6859 5673
Contact No.	:	9987030190

**PANCHA 2**

Name	:	Shri Pravin Ramchandra Kamble
Age	:	49 yrs
Occupation	:	Private Service
Address	:	Dattaguru Chawl, Somli Raka Compound, Dhobi Ghat, Tanaji Nagar Cutting No.5, Malad, Mumbai, Mumbai Suburban, Maharashtra-400097
Aadhar Card No.	:	8707 2691 2871
Contact No.	:	7700086683

On being called upon by Shri Sandeep Mandal, who introduced himself as an Intelligence Officer posted at the CIU, JNCH, and verified his identity by showing his official Identity Card, we, the undersigned panchas, presented ourselves at the Cyber Forensic Science Laboratory located on the Ground Floor of the Directorate of Revenue Intelligence Building (UTI Building), Opposite Patkar Hall, New Marine Lines, Mumbai - 400020, on 29.07.2025 at 01:00 PM.

Thereafter, the officer requested us to witness the procedure of imaging and forensic analysis of one mobile phone. He informed us of the details of the device as shown in **\*\*Table-I\*\*** below:

**\*\*Table-I\*\***

Sr. No	Device Name	Details
1.	Poco	IMEI No.- Sim 1- 860950053581562113 Sim 2- 860950053581570113

The officer explained that the process involved creating a duplicate image of the data contained in the device without tampering with its contents. Being informed that this is a procedural requirement of the Government, we, the panchas, agreed to witness the entire process.

P1 Seema  
29-7-25

P2 Pravin  
29/07/2025



The officer then introduced us to Shri Krishna Kasar, Cyber Forensic Engineer, who was present at the said Cyber Forensic Lab and is conversant with procedures for forensic retrieval and authentication of digital data using specialized equipment and software available in the lab.

The officer informed us that a forensic analysis of the above-mentioned device (Table-I) was required to retrieve stored data for the purpose of investigation. He then presented a sealed envelope, stating it contained the said device. We, the panchas, found the seal on the envelope to be intact and affixed our dated signatures on it as a token of having verified the seal.

Subsequently, the envelope was opened by the officer, and one mobile phone was taken out in our presence and handed over to Shri Krishna Kasar for forensic analysis. We were shown the device by Shri Krishna Kasar and it matched the details mentioned in Table-I.

Thereafter, in our presence, Shri Krishna Kasar examined the mobile phone, removed the SIM card, and placed the phone on charge. After sufficient charging, the device was connected to the forensic data analysis/retrieval equipment. The process of data extraction began on 29.07.2025 in our presence and was completed on the same day. The generation of data copies also commenced and concluded on the same day, carried out entirely in our presence by Shri Krishna Kasar.

The Extraction Report, generated by Shri Krishna Kasar and signed by us as a token of having witnessed the process, is attached with this Panchanama dated 29.07.2025. Two copies of the extracted data were created — one Master Copy and one Working Copy — in two separate hard drives, as detailed in the following table:

\*\*Table-II\*\*

Sr. No.	Device Name	Master Copy Details	Working Copy Details
1	Poco IMEI No.- Sim 1- 860950053581562113 Sim 2- 860950053581570113	Portable HDD bearing SN: WX12A255X1L5	Portable HDD bearing SN: WX12A252MVCX

Following the extraction, the mobile phone was switched off and the SIM card was again inserted into the SIM slot. The phone, along with the previously used empty envelope, and the Seagate Portable HDD bearing SN: WX12A255X1L5 (Master Copy), were sealed in one envelope. The Seagate Portable HDD bearing SN: WX12A252MVCX (Working Copy) was sealed in another envelope. We, the panchas, affixed our dated signatures on both envelopes as a token of having witnessed their sealing.

The Extraction Report, bearing our signatures, is attached with this Panchanama. The Working Copy has been retained by the officer for official use.

Pi Seema  
27-7-25

P2 Dm  
29/07/2025

The Panchanama proceedings concluded on 29.07.2025 at 04:30 PM. The Panchanama, comprising pages 01 to 03, was conducted in a peaceful and systematic manner, without any untoward incident. No religious sentiments were hurt during the process.

This Panchanama was typed on a computer available in the office premises in accordance with our statements. We have read the Panchanama and, having found it to accurately reflect the events as they occurred, we hereby affix our dated signatures on all pages as a mark of authenticity.

Pancha 1 (Smt. Seema Samir Sawant)	<u>Seema</u> 29-7-25
Pancha 2 (Shri Pravin Ramchandra Kamble)	<u>Pravin</u> 29/07/2025

Drawn by me (as per panchas say):

Sandeep  
29/07/2025  
(Sandeep Mandal)  
Intelligence Officer,  
CIU, JNCH,  
Mumbai Customs, Zone - II





**OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL),  
MUMBAI ZONE -II, CENTRAL INTELLIGENCE UNIT,  
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,  
DIST- RAIGAD, MAHARASHTRA - 400 707.  
Tel. Nos. 27241055, 27244739, Fax: 27241828**

E-mail id- [supdtadmn-ciujnch@gov.in](mailto:supdtadmn-ciujnch@gov.in)

F. No. CUS/APR/BE/MISC/2063/2024-Gr 2(C-F)-O/o Commr-CUS-Nhava Sheva-I

Date: 28.07.2025

To,

**Shri Sagar Mhatre**

9/825, Govathane,

Raigarh

Maharashtra- 410206,

**Subject: Forensic of Mobile Phone of Shri Sagar Mhatre seized on 23.07.2025 from his residence at 9/825, Govathane, Raigarh - reg...**

During search of your residence on 23.07.2025 vide search authorization dated 23.07.2025 issued vide DIN No. 20250778NW000000D539, a Mobile Phone with following specifications has been seized vide Seizure Memo dated 23.07.2025 issued vide F.No. CUS/APR/BE/MISC/2033&2063/2024 Gr.2 (C-F) (DIN No. 20250778NU000000C537) :

- |       |            |                          |
|-------|------------|--------------------------|
| (i)   | Make       | POCO                     |
| (ii)  | Serial No. | 34993/EIU803113          |
| (iii) | IMEI No.   | SIM1- 860950053581562113 |
|       |            | SIM2-860950053581570113  |

The Forensic of the above mobile phone will be conducted on 29.07.2025. You are requested to appear in the office of CIU, JNCH on 29.07.2025 at 10.30 am to witness the forensic procedure of the above mobile phone.


(Kopal Tandon)

Deputy Commissioner of Customs  
CIU, JNCH, Nhava Sheva

प्र.सा. म्हात्रे 28-7-2025

प्रणाली सागर म्हात्रे प्राप्त किया

SECRET

PROFORMA FOR SUBMITTING REQUEST FOR ISSUE OF LOOK OUT CIRCULAR (LOC)									
I PERSONAL PARTICULARS									
(a) Name of the subject (in CAPITAL letters)									
ATUL SAVKAR MULAY									
(b) ALIAS (IF ANY)									
(c) SEX: MALE <input checked="" type="checkbox"/> FEMALE <input type="checkbox"/>								(d) Occupation:	
(e) FATHER'S / HUSBAND'S NAME:									
(f) NATIONALITY					(g) PLACE OF BIRTH				
INDIAN									
(h) DATE OF BIRTH					18/03/1992			(i) AGE (approx)	
								32	
(j) ADDRESS: A3, LIG 1, A39, SEC-2, KALAMBOLI CITY, NAVI MUMBAI, RAIGAD, MAHARASHTRA - 410218.									
II PHYSICAL DESCRIPTION:									
(a) COLOUR OF EYES: <input type="checkbox"/> BROWN <input type="checkbox"/> BLACK <input type="checkbox"/> GREEN <input type="checkbox"/> BLUE <input type="checkbox"/>									
(b) COLOUR OF HAIR:					(C) HEIGHT FEET INCHES/ CMS				
(d) ANY OTHER DISTINQUISHING MARK OR PHYSICAL ATTRIBUTE									
III PASSPORT DETAILS									
(a) PASSPORT NO.:									
(b) PLACE OF ISSUE:					(c) COUNTRY OF ISSUE:				
(d) ISSUED ON:		/ /			(e) VALID TILL:		/ /		
		Day Month Year					Day Month Year		

SECRET



**SECRET****IV REASON FOR OPENING OF LOC:****(a) CRIMINAL CASE: BRIEF OF THE CASE TO BE PROVIDED)**

F.No. - CUS/APR/BE/MISC/2063/2024-Gr 2(C-F) Day Month Year

(i) FIR NO: - O/o Commr-Cus-NSI (ii) DATE: | |

(iii) SECTION OF LAW (Where applicable): CUSTOMS ACT, 1962

(iv) POLICE STATION:

URAN, MUMBAI

(v) DISTRICT

RAIGAD

(vi) STATE

MAHARASHTRA

(b) WANTED BY ANY OTHER COURT / JUDICIAL AUTHORITY:

(i) NAME OF THE COURT :

(ii) ORDER BY WHICH SUBJECT IS WANTED :

**V. ACTION EXPECTED FROM IMMIGRATION CHECK-POINT**

(✓ Tick only one box)

(a)	DETAIN AND HANDOVER TO LOCAL POLICE AND INFORM ORIGINATOR	<input type="checkbox"/>
(b)	INFORM ARRIVAL / DEPARTURE OF SUBJECT (BUT NO OTHER ACTION TO BE TAKEN)	<input type="checkbox"/>
(c)	PREVENT SUBJECT FROM LEAVING INDIA AND INFORM ORIGINATOR	<input type="checkbox"/>
(d)	DETAIN AND INFORM ORIGINATOR	<input checked="" type="checkbox"/>
(e)	PREVENT SUBJECT FROM ENTERING INDIA AND INFORM ORIGINATOR (APPLICABLE ONLY IN CASE OF FOREIGNERS)	<input type="checkbox"/>
(f)	CUSTOMS LOC (HANDOVER TO CUSTOMS OFFICER ON DUTY)	<input type="checkbox"/>
(h)	SEIZE TRAVEL DOCUMENTS AND SEND TO ORIGINATOR	<input type="checkbox"/>
(i)	ANY OTHER ACTION (Please Specify)	<input type="checkbox"/>

**VI PARTICULARS OF THE ORIGINATOR**

(Not below the rank of SP/DCP or equivalent):

(a)	NAME OF THE OFFICER :	
(b)	DESIGNATION: DEPUTY COMMISSIONER OF CUSTOMS	(c) DEPARTMENT CENTRAL INTELLIGENCE UNIT (CIU), INCH

CUSTOMS, ZONE II  
MUMBAI**SECRET**



**SECRET****(d). CONTACT TELEPHONE NOS. (WITH STD CODE)**

(i) OFFICE	(ii) RESIDENCE	(iii) MOBILE
(iv) FAX	(v) E-MAIL	
(vi) CONTROL ROOM	022-27242405 022-27244747	

**(e). CONTACT PERSON :** SHASHANK SINGH  
AKSHAY NANDGAONKAR  
LANDLINE TELEPHONE NOS. OF TWO OFFICIALS 9971545974  
MOBILE NUMBER OF ONE MORE OFFICIAL (OTHER THAN ORIGINATOR):

**(f) TWO Govt / NIC e-Mail IDs:** 9421536718

SUPDTADMN-CIUINCH@GOV.IN

NANDGAONKAR AN. 0205@GOV.IN


**SIGNATURE & SEAL OF THE ORIGINATOR**

**RELEVANT INFORMATION AND INSTRUCTIONS**

1. The request for opening of LOC would be sent to The Deputy Director, Bureau of Immigration (BoI), East Block - VIII, R.K. Puram, New Delhi - 110066 (Telefax: 011-26192883, email: **boihq@nic.in**).
2. The request for opening of LOC must invariably be issued with the signature of the officer not below the rank of Superintendent of Police/ Deputy Commissioner of Police or equivalent in other Departments/ Ministries/Law Courts as specified in Para 6(B) of consolidated guidelines.
3. An LOC cannot be opened unless a minimum of three identifying parameters viz. Name & Parentage, Passport Number or date of Birth are available.
4. The LOC opened shall remain in force until and unless a deletion request is received by BOI from the Originator itself. No LOC shall be deleted automatically. It is the responsibility of the Originator to constantly review the LOC request and proactively provide additional parameters to minimise harassment to genuine passengers.

**SECRET**

SECRET

PROFORMA FOR SUBMITTING REQUEST FOR ISSUE OF LOOK OUT CIRCULAR (LOC)									
I PERSONAL PARTICULARS									
(a) Name of the subject (in CAPITAL letters)									
BIMAL PRAVIN SHAH									
(b) ALIAS (IF ANY)									
(c) SEX: MALE <input checked="" type="checkbox"/> FEMALE <input type="checkbox"/> (d) Occupation:									
(e) FATHER'S / HUSBAND'S NAME:									
PRAVIN MULCHADDAS SHAH									
(f) NATIONALITY				(g) PLACE OF BIRTH					
INDIAN									
(h) DATE OF BIRTH				(i) AGE (approx)					
07/01/1982				42					
(j) ADDRESS: 4204 TOWER 2, AURIS SERENITY, KANCHPADA, DMONTE LANE, OFF LINK ROAD, NEAR MALAD INDUSTRIAL ESTATE, MUMBAI									
II PHYSICAL DESCRIPTION:									
(a) COLOUR OF EYES:		<input type="checkbox"/> BROWN <input type="checkbox"/> BLACK <input type="checkbox"/> GREEN <input type="checkbox"/> BLUE <input type="checkbox"/>							
(b) COLOUR OF HAIR:		(C) HEIGHT		FEET		INCHES/		CMS	
(d) ANY OTHER DISTINGUISHING MARK OR PHYSICAL ATTRIBUTE									
III PASSPORT DETAILS									
(a) PASSPORT NO.:									
(b) PLACE OF ISSUE:				(c) COUNTRY OF ISSUE:					
(d) ISSUED ON:		/ /		(e) VALID TILL:		/ /			
		Day Month Year				Day Month Year			

SECRET



**SECRET****IV REASON FOR OPENING OF LOC:****(a) CRIMINAL CASE: BRIEF OF THE CASE TO BE PROVIDED)**

F.No. - CUS/APR/BE/MISC/2063/2024-Gr 2(C-F) Day Month Year

(i) FIR NO: - O/o Commr-Cus-NSI (ii) DATE: | |

(iii) SECTION OF LAW (Where applicable): CUSTOMS ACT, 1962

(iv) POLICE STATION:

URAN, MUMBAI

(v) DISTRICT

RAIGAD

(vi) STATE

MAHARASHTRA

(b) WANTED BY ANY OTHER COURT / JUDICIAN AUTHORITY:

(i) NAME OF THE COURT :

(ii) ORDER BY WHICH SUBJECT IS WANTED :

**V. ACTION EXPECTED FROM IMMIGRATION CHECK-POINT**

(✓ Tick only one box)

(a)	DETAIN AND HANDOVER TO LOCAL POLICE AND INFORM ORIGINATOR	<input type="checkbox"/>
(b)	INFORM ARRIVAL / DEPARTURE OF SUBJECT (BUT NO OTHER ACTION TO BE TAKEN)	<input type="checkbox"/>
(c)	PREVENT SUBJECT FROM LEAVING INDIA AND INFORM ORIGINATOR	<input type="checkbox"/>
(d)	DETAIN AND INFORM ORIGINATOR	<input checked="" type="checkbox"/>
(e)	PREVENT SUBJECT FROM ENTERING INDIA AND INFORM ORIGINATOR (APPLICABLE ONLY IN CASE OF FOREIGNERS)	<input type="checkbox"/>
(f)	CUSTOMS LOC (HANDOVER TO CUSTOMS OFFICER ON DUTY)	<input type="checkbox"/>
(h)	SEIZE TRAVEL DOCUMENTS AND SEND TO ORIGINATOR	<input type="checkbox"/>
(i)	ANY OTHER ACTION (Please Specify)	<input type="checkbox"/>

**VI PARTICULARS OF THE ORIGINATOR**

(Not below the rank of SP/DCP or equivalent):

(a)	NAME OF THE OFFICER :	
(b)	DESIGNATION: DEPUTY COMMISSIONER OF CUSTOMS	(c) DEPARTMENT CENTRAL INTELLIGENCE UNIT (CIU), INCH

CUSTOMS, ZONE II  
MUMBAI**SECRET**

**SECRET****(d). CONTACT TELEPHONE NOS. (WITH STD CODE)**

(i) OFFICE	(ii) RESIDENCE	(iii) MOBILE
(iv) FAX	(v) E-MAIL	
(vi) CONTROL ROOM	022-27242405 022-27244747	

**(e). CONTACT PERSON :** SHASHANK SINGH  
AKSHAY NANDGAONKAR  
LANDLINE TELEPHONE NOS. OF TWO OFFICIALS 9971545974  
MOBILE NUMBER OF ONE MORE OFFICIAL (OTHER THAN ORIGINATOR):

**(f) TWO Govt / NIC e-Mail IDs:** 9421536718

SUPDTADMN-CIUJNCH@GOV.IN

NANDGAONKARAN.0205@GOV.IN

**SIGNATURE & SEAL OF THE ORIGINATOR**

**RELEVANT INFORMATION AND INSTRUCTIONS**

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2. The request for opening of LOC must invariably be issued with the signature of the officer not below the rank of Superintendent of Police/ Deputy Commissioner of Police or equivalent in other Departments/ Ministries/Law Courts as specified in Para 6(B) of consolidated guidelines.
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**SECRET**



**SECRET****PROFORMA FOR SUBMITTING REQUEST FOR ISSUE OF LOOK OUT CIRCULAR (LOC)****I PERSONAL PARTICULARS**

(a) Name of the subject (in CAPITAL letters)

H A K E E M H A S A N S H A I K H

(b) ALIAS (IF ANY)

(c) SEX: MALE ☒ FEMALE ☐ (d) Occupation:

(e) FATHER'S / HUSBAND'S NAME:

H A S A N H U S S A I N S H A I K H

(f) NATIONALITY

I N D I A N

(g) PLACE OF BIRTH

(h) DATE OF BIRTH 30/10/1984 (i) AGE (approx) 39

(j) ADDRESS: 1201, ORCHARD RESIDENCY, NEAR  
R CITY MALL, GHATKOPAR WEST, MUMBAI**II PHYSICAL DESCRIPTION:**(a) COLOUR OF EYES: ☐ BROWN ☐ BLACK ☐ GREEN ☐ BLUE ☐

(b) COLOUR OF HAIR: (C) HEIGHT FEET INCHES/ CMS

(d) ANY OTHER DISTINGUISHING MARK OR PHYSICAL ATTRIBUTE

**III PASSPORT DETAILS**

(a) PASSPORT NO.:

(b) PLACE OF ISSUE:

(c) COUNTRY OF ISSUE:

(d) ISSUED ON: / /  
Day Month Year(e) VALID TILL: / /  
Day Month Year**SECRET**

**SECRET****IV REASON FOR OPENING OF LOC:**

(a) CRIMINAL CASE: BRIEF OF THE CASE TO BE PROVIDED)

F.No. - CUS/APR/BE/MISC/2063/2024-Gr 2(C-F) Day Month Year

(i) FIR NO: - O/o Commr-Cus-NSI (ii) DATE : | |

(iii) SECTION OF LAW (Where applicable): CUSTOMS ACT, 1962

(iv) POLICE STATION:

URAN, MUMBAI

(v) DISTRICT

RAIGAD

(vi) STATE

MAHARASHTRA

(b) WANTED BY ANY OTHER COURT / JUDICIAN AUTHORITY:

(i) NAME OF THE COURT :

(ii) ORDER BY WHICH SUBJECT IS WANTED :

**V. ACTION EXPECTED FROM IMMIGRATION CHECK-POINT**

(✓ Tick only one box)

(a)	DETAIN AND HANDOVER TO LOCAL POLICE AND INFORM ORIGINATOR	<input type="checkbox"/>
(b)	INFORM ARRIVAL / DEPARTURE OF SUBJECT (BUT NO OTHER ACTION TO BE TAKEN)	<input type="checkbox"/>
(c)	PREVENT SUBJECT FROM LEAVING INDIA AND INFORM ORIGINATOR	<input type="checkbox"/>
(d)	DETAIN AND INFORM ORIGINATOR	<input checked="" type="checkbox"/>
(e)	PREVENT SUBJECT FROM ENTERING INDIA AND INFORM ORIGINATOR (APPLICABLE ONLY IN CASE OF FOREIGNERS)	<input type="checkbox"/>
(f)	CUSTOMS LOC (HANDOVER TO CUSTOMS OFFICER ON DUTY)	<input type="checkbox"/>
(h)	SEIZE TRAVEL DOCUMENTS AND SEND TO ORIGINATOR	<input type="checkbox"/>
(i)	ANY OTHER ACTION (Please Specify)	<input type="checkbox"/>

**VI PARTICULARS OF THE ORIGINATOR**

(Not below the rank of SP/DCP or equivalent):

(a)	NAME OF THE OFFICER :	
(b)	DESIGNATION: DEPUTY COMMISSIONER OF CUSTOMS	(c) DEPARTMENT CENTRAL INTELLIGENCE UNIT (CIU), JNCH CUSTOMS ZONE-II MUMBAI

**SECRET**



**SECRET****(d). CONTACT TELEPHONE NOS. (WITH STD CODE)**

(i) OFFICE	(ii) RESIDENCE	(iii) MOBILE
(iv) FAX	(v) E-MAIL	
(vi) CONTROL ROOM	022-27242405 022-27244747	

**(e). CONTACT PERSON :** SHASHANK SINGH  
AKSHAY NANDGAONKAR  
LANDLINE TELEPHONE NOS. OF TWO OFFICIALS 9971545974  
MOBILE NUMBER OF ONE MORE OFFICIAL (OTHER THAN ORIGINATOR):

**(f) TWO Govt / NIC e-Mail IDs:**

SUPDTADMN-CIUJNCH@GOV.IN  
NANDGAONKARAN.0205@GOV.IN


**SIGNATURE & SEAL OF THE ORIGINATOR**

**RELEVANT INFORMATION AND INSTRUCTIONS**

1. The request for opening of LOC would be sent to The Deputy Director, Bureau of Immigration (BoI), East Block - VIII, R.K. Puram, New Delhi - 110066 (Telefax: 011-26192883, email: **boihq@nic.in**).
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**SECRET**

SECRET

PROFORMA FOR SUBMITTING REQUEST FOR ISSUE OF LOOK OUT CIRCULAR (LOC)	
I PERSONAL PARTICULARS	
(a) Name of the subject (in CAPITAL letters)	
RUTIK GANESH NALAVADE	
(b) ALIAS (IF ANY)	
(c) SEX: MALE <input checked="" type="checkbox"/> FEMALE <input type="checkbox"/>	(d) Occupation:
(e) FATHER'S / HUSBAND'S NAME:	
(f) NATIONALITY	
INDIAN	(g) PLACE OF BIRTH
(h) DATE OF BIRTH 23/06/2000	(i) AGE (approx) 24
(j) ADDRESS: GUJARWADI, AT POST, PIMPALOLI, MANDANGAD, RATNAGIRI, MAHARASHTRA PIN CODE - 415202	
II PHYSICAL DESCRIPTION:	
(a) COLOUR OF EYES: <input type="checkbox"/> BROWN <input type="checkbox"/> BLACK <input type="checkbox"/> GREEN <input type="checkbox"/> BLUE <input type="checkbox"/>	
(b) COLOUR OF HAIR:	(C) HEIGHT FEET INCHES/ CMS
(d) ANY OTHER DISTINGUISHING MARK OR PHYSICAL ATTRIBUTE	
III PASSPORT DETAILS	
(a) PASSPORT NO.:	
(b) PLACE OF ISSUE:	(c) COUNTRY OF ISSUE:
(d) ISSUED ON: / / Day Month Year	(e) VALID TILL: / / Day Month Year

SECRET



**SECRET****IV REASON FOR OPENING OF LOC:****(a) CRIMINAL CASE: BRIEF OF THE CASE TO BE PROVIDED)**

F.No. - CUS/APR/BE/MISC/2063/2024-Gr 2(C-F) Day Month Year

(i) FIR NO: - O/o Commr-Cus-NSI (ii) DATE: | |

(iii) SECTION OF LAW (Where applicable): CUSTOMS ACT, 1962

(iv) POLICE STATION:

URAN, MUMBAI

(v) DISTRICT

RAIGAD

(vi) STATE

MAHARASHTRA

(b) WANTED BY ANY OTHER COURT / JUDICIAN AUTHORITY:

(i) NAME OF THE COURT :

(ii) ORDER BY WHICH SUBJECT IS WANTED :

**V. ACTION EXPECTED FROM IMMIGRATION CHECK-POINT**

(✓ Tick only one box)

(a)	DETAIN AND HANDOVER TO LOCAL POLICE AND INFORM ORIGINATOR	<input type="checkbox"/>
(b)	INFORM ARRIVAL / DEPARTURE OF SUBJECT (BUT NO OTHER ACTION TO BE TAKEN)	<input type="checkbox"/>
(c)	PREVENT SUBJECT FROM LEAVING INDIA AND INFORM ORIGINATOR	<input type="checkbox"/>
(d)	DETAIN AND INFORM ORIGINATOR	<input checked="" type="checkbox"/>
(e)	PREVENT SUBJECT FROM ENTERING INDIA AND INFORM ORIGINATOR (APPLICABLE ONLY IN CASE OF FOREIGNERS)	<input type="checkbox"/>
(f)	CUSTOMS LOC (HANDOVER TO CUSTOMS OFFICER ON DUTY)	<input type="checkbox"/>
(h)	SEIZE TRAVEL DOCUMENTS AND SEND TO ORIGINATOR	<input type="checkbox"/>
(i)	ANY OTHER ACTION (Please Specify)	<input type="checkbox"/>

**VI PARTICULARS OF THE ORIGINATOR**

(Not below the rank of SP/DCP or equivalent):

(a)	NAME OF THE OFFICER :	
(b)	DESIGNATION: DEPUTY COMMISSIONER OF CUSTOMS	(c) DEPARTMENT CENTRAL INTELLIGENCE UNIT (CIU), INCH

CUSTOMS, ZONE II  
MUMBAI**SECRET**

**SECRET****(d). CONTACT TELEPHONE NOS. (WITH STD CODE)**

(i) OFFICE	(ii) RESIDENCE	(iii) MOBILE
(iv) FAX	(v) E-MAIL	
(vi) CONTROL ROOM	022-27242405 022-27244747	

**(e). CONTACT PERSON :** SHASHANK SINGH  
AKSHAY NANDGAONKAR  
LANDLINE TELEPHONE NOS. OF TWO OFFICIALS 9971545974  
MOBILE NUMBER OF ONE MORE OFFICIAL (OTHER THAN ORIGINATOR):

**(f) TWO Govt / NIC e-Mail IDs:** 9421536718

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**SECRET**



**SECRET****PROFORMA FOR SUBMITTING REQUEST FOR ISSUE OF LOOK OUT CIRCULAR (LOC)****I PERSONAL PARTICULARS**

(a) Name of the subject (In CAPITAL letters)

SAGAR VISHNU MHATRE

(b) ALIAS (IF ANY)

(c) SEX: MALE ☒ FEMALE ☐ (d) Occupation:

(e) FATHER'S / HUSBAND'S NAME:

VISHNU HARI MHATRE

(f) NATIONALITY

INDIAN

(g) PLACE OF BIRTH

(h) DATE OF BIRTH 21/05/1988 (i) AGE (approx) 36

(j) ADDRESS: HOUSE NO. 9/825, GOVATHANE,  
RAIGARH - 410206, MUMBAI, MAHARASHTRA**II PHYSICAL DESCRIPTION:**(a) COLOUR OF EYES: ☐ BROWN ☐ BLACK ☐ GREEN ☐ BLUE ☐

(b) COLOUR OF HAIR: (C) HEIGHT FEET INCHES/ CMS

(d) ANY OTHER DISTINGUISHING MARK OR PHYSICAL ATTRIBUTE

**III PASSPORT DETAILS**

(a) PASSPORT NO.:

(b) PLACE OF ISSUE:

(c) COUNTRY OF ISSUE:

(d) ISSUED ON:

/ /  
Day Month Year

(e) VALID TILL:

/ /  
Day Month Year**SECRET**

**SECRET****IV REASON FOR OPENING OF LOC:****(a) CRIMINAL CASE: BRIEF OF THE CASE TO BE PROVIDED)**

F.No. - CUS/APR/BE/MISC/2063/2024-Gr 2(C-F) Day Month Year

(i) FIR NO: - O/o Commr-Cus-NSI (ii) DATE: | |

(iii) SECTION OF LAW (Where applicable): CUSTOMS ACT, 1962

(iv) POLICE STATION:

URAN, MUMBAI

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(vi) STATE

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(b) WANTED BY ANY OTHER COURT / JUDICIAN AUTHORITY:

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(✓ Tick only one box)

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(i)	ANY OTHER ACTION (Please Specify)	<input type="checkbox"/>

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(Not below the rank of SP/DCP or equivalent):

(a)	NAME OF THE OFFICER :	
(b)	DESIGNATION: DEPUTY COMMISSIONER OF CUSTOMS	(c) DEPARTMENT CENTRAL INTELLIGENCE UNIT (CIU), INCH

CUSTOMS, ZONE II  
MUMBAI**SECRET**



**SECRET****(d). CONTACT TELEPHONE NOS. (WITH STD CODE)**

(i) OFFICE	(ii) RESIDENCE	(iii) MOBILE
(iv) FAX	(v) E-MAIL	
(vi) CONTROL ROOM	022-27242405 022-27244747	

**(e). CONTACT PERSON :** SHASHANK SINGH  
AKSHAY NANDGAONKAR  
LANDLINE TELEPHONE NOS. OF TWO OFFICIALS 9971545974  
MOBILE NUMBER OF ONE MORE OFFICIAL (OTHER THAN ORIGINATOR):

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**SECRET**

Panchanama dated 23.07.2025 of the residential premises of Shri Sagar Mhatre, residing at 9/825, Govathane, Raigarh - 410206

### Pancha-1

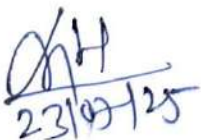
Name : Amol Bhaskar Tikone  
Address : Govthan, Wadare, Ahmadnagar, Maharashtra - 414303  
Age : 39 years  
Occupation: CHA  
Aadhar no: 885897012252  
Mobile no.: 8080848258

### Pancha-2

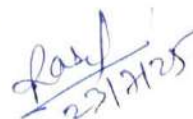
Name : Rasal Prasant Lahu  
Address : S/O Rasal Lahu, Fl-B/402 Grandeur Society, Plot no. 33/34, Sector 20, Kamathe, Navi Mumbai, VTC: Kalamboli Node, PO: Kalamboli Node, Subdistrict: Panvel, District: Raigarh, State: Maharashtra, Pin - 410218  
Age : 40 years  
Occupation: CHA  
Aadhar No. : 890898553962  
Mob no. : 7666 225274

we, the above-mentioned panchas on being called upon by Shri Ashish Kumar Gautam, Supdt of Customs, JNCH, Nhava Sheva on 23.07.2025 at 05:15 p.m. at the residential premises of Shri Sagar Mhatre, residing at 9/825, Govathane, Raigarh - 410206. Here, we were introduced to other officers who were present there, viz, Shri Bhalchandra Y. Kadu, Supdt. of Customs, Shri Sanjiv Kumar, Appraiser of Customs, Ms. Leena Batia, Ms. Sakshi Rautela, Shri Shekhar Srivastav, all Preventive

P1

  
23/07/25

P2

  
23/7/25




officers at Customs, Shri Shubham Jaiswal & Shri Aman Kumar, both Examiners at Customs; All the officers of CIU, JNCH, Nhava sheva. All the officers showed their ID Cards to us. The above said Customs officers informed us that they have come to search the premises of 9/825, Govathane, Raigarh-410206 in connection with an investigation being carried out by CIU, JNCH. Thereafter, officers requested us to witness the search proceedings of the above mentioned premises for which we readily agreed. The said Customs officers showed us a search Authorisation dated 23.07.2025 and having CBIC DIN no: 20250778-NW000000D539 dated 23.07.2025 issued under section 105 of Customs Act, 1962 under seal & signature of Mrs. Kopal Tandon, Deputy Commissioner of Customs, JNCH, Nhava sheva. We, the above-mentioned Panchas, put our dated signature on the search authorisation as a token of having seen the same.

Thereafter, Ms. Leena Batra & Ms. Sakshi Rautela approached the door of said premises, one lady from inside approached towards Customs officers, who introduced herself as Mrs. Pranali Sagar Mhatre, Wife of Shri Sagar Vishnu Mhatre, by showing her Aadhaar card having no. 851720920884.

All the above said officers of Customs, showed their Identity cards to the lady present in above said premises in our presence. Then, the above said Customs officers showed search Authorisation dated 23.07.2025 having CBIC DIN no: 20250778NW000000D539, and explained her that in connection with certain investigation, they have come to search the said premises. We, the panchas also introduced ourselves to Mrs. Pranali Sagar Mhatre. Thereafter, Mrs. Pranali Sagar Mhatre put her dated signature on the said search

P1

  
23/07/25

P2

  
23/7/25



Authorisation as a token of having seen the same and invited us to come inside the said premises.

Thereafter, before entering the said premises, we, the panchas alongwith the said customs officers offered their personal search to Mrs. Pranali Sagar Mhatre to which she politely declined. We, alongwith the said customs officers entered the premises. The said premises is a residential premises measuring approx. 800 sqft and comprising of one living room, 02 bedrooms, 01 kitchen and 02 washrooms.

Thereafter, the above said premises were searched systematically by the above said customs officers in our presence. Upon enquiry, it was found that the said premises is owned by Shri Vishnu Hari Mhatre, father of Shri Sagar Vishnu Mhatre. An electricity bill was found bearing the name of Shri Vishnu Hari Mhatre as the name of consumer. We, the panchas, have put our dated signature on it as a token of having seen the same.

Thereafter, the other documents were searched & scrutinised for searching the documents related to the investigation. The officers have taken into possession nothing except for the goods/records/documents seized as detailed in Annexure-I to this panchanama. The goods/records/documents have been seized under a 'seizure memo' authorised by Shri Bhalchandra Y. Kadam, SIO, CIO, JNCH having CBIC DIN no. 20250778-NU0000000537 dated 23.07.2025. A copy of the said seizure memo having CBIC DIN no. 20250778NU0000000537 dated 23.07.2025 was handed over to Mrs. Pranali Sagar Mhatre. We, the above-mentioned panchas, put our dated signature on the office copy the seizure memo dated 23.07.2025 as a token of having seen

P1

P2

*[Signature]*  
23/07/25

*[Signature]*  
23/7/25



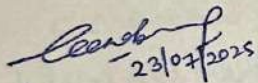
the same. No any other document / Cash / any Jewellery have been seized in this search. Further, the said Customs Officers informed us that search of the said premises is completed and concluded.

Thereafter, the said officers served summons in the name of Shri Sagar Mhatre to Mrs. Pranali Sagar Mhatre issued vide CBIC DIN no. 20250778NU0000815449 dated 23.07.2025 to present Shri Sagar Mhatre at the office of Commissioner of Customs (General), TNCH to record his statement under section 108 of the Customs ~~Off~~ Act, 1962.

Before leaving the said premises, the Customs Officers again offered their personal search to Mrs. Pranali Sagar Mhatre to which she politely declined.

The panchanama running into 01-04 pages concluded at 06:00 pm on the same day at the said premises in a peaceful & cordial manner. No damage was caused to the above said premises & no religious sentiments were hurt during the course of entire search proceedings.

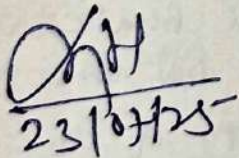
Drawn and written by me, this 23rd day of July, 2025.

  
23/07/2025

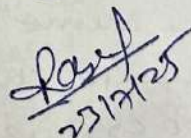
(LEENA BATRA)  
IO, CIU, TNCH

In the presence of :-

Pancha-1

  
23/07/25

Pancha-2

  
23/07/25

## Annexure - 1

Sr. no.

Item description

- i) BCDA pass of Shri Sagar Vishnu Mhatre (original)  
CB no. → ABFA0426HCH 001(11-1774)  
Tel → 8691042512  
Card no. → 1892  
Valid upto → 31.03.2026
- ii) One polythene of Customs Related documents along with some summonses.
- iii) Mobile Handset with IMEI-Sim-1-  
860950053581562113  
IMEI-Sim-2-860950053581570113  
ICCID-89910273209049845879  
Serial no. - 34993/EIU 803113

P. 1

SH  
23/08/25

P. 2

Lozif  
23/7/25



**Statement of Shri Sagar Vishnu Mhatre, working labour of Customs Broker M/s. Aries Cargo (CB Code: ABAFA0426HCH001), having residential address at Govathne, house no. 825, Taluka Uran, recorded U/s 108 of the Customs Act, 1962 in the office of Central Intelligence Unit, JNCH on 13/08/2024.**

Q.1. Tell me about yourself and your educational qualification?

A.1. My name is Sagar Vishnu Mhatre, age 36 years I have done my SSC from Ramchandra Mhatre Vidyalaya, Uran. I can read, write and understand Hindi, Marathi and English. I am married to Smt Pranali Mhatre, age 25 years and my family consists of my wife Smt Pranali Mhatre, age 25 years, my son Master Swaraj Sagar Mhatre, age 06 years and my daughter Miss Swarali Sagar Mhatre, age 04 years and my Mother Smt Shanatabai Vishnu Mhatre, age 58 years and my father Vishnu Hari Mhatre, age 64 years.

Q.2. What is your job profile?

A.2. I have been working as a labour in all CFS in Nhava shava as a labor on daily wages as I have been issued BCCAA pass for all the CFS entry and labor work in CFS. My work is to do loading and unloading of cargo, sorting of cargo, to help in drawing of samples during examination conducted by various agencies and docks officer of Customs. I am into labor work since 2013.

Q.3. How did you came in contact with Aries Cargo when you work on daily wages for the CFS?

A.3. I met a person by name Hakeem Shaikh in Seabird CFS eight months ago i.e in the month of November 2023 as I had helped to open his cargo declared as oil for examination as the said cargo imported in 80 containers where put on hold by the R & I department of Customs. Further at that particular time he offered me a job in his firm to handle all the cargo declared as oil imported in flexi bags at a rate of Rs.800/- to 1200/-per day based on the import cargo or depending on import consignment whenever imported.

Q.4. what work was assigned to you by Hakeem Shaikh?

A.4. I was assigned the job of sampling of cargo declared as oil in front of the Customs Officer during examination and hand it over to scale man for laboratory test in a 1 liter plastic bottle sealed by Customs seal.

*Sagar*  
13/8/24

Q.5. Tell me about the goods imported vide Bill of Entry No. 3729714 dated 29.05.2024 and 3730722/29.05.2024 filed by M/s Aries Cargo on behalf of the importers M/s. Raj Traders and M/s Global International.

A.5. I would like to state that the cargo covered under the said two Bills of entry that is declared as oil of which sampling was done by me and forwarded to the laboratory for testing as directed by Hakeem Shaikh.

Q.6. Did you visited the address of the importer's Office or Customs Brokers office to verify the same?

A.6. No, I never visited the office of Hakeem Shaikh nor importers office. But I always used to communicate with him on his mobile having number +919819945946.

Q.7. What samples were drawn by you during examination of the cargo covered under Bill of Entry No. 3729714 dated 29.05.2024 and 3730722 and 29.05.2024?

A.7. the cargo covered under the said two bills of entry was declared as oil. But during drawing the samples of liquid from flexi bags it smelled like kerosene or somewhat like diesel. But my job was to help the officer in drawing the sample during examination and forward it to the laboratory so I did not think of asking about the liquid being a kerosene or diesel. My work was to follow the directions given by Hakeem Shaikh. In this shipment I had helped the officer in drawing the samples and the said samples were drawn in presence of Hakeem Shaikh. I had drawn 04 samples of M/s Raj Traders and out of which 02 samples were forwarded to the laboratory and 02 samples were handed over to Hakeem Shaikh as directed by him. Further the 02 samples handed over to Hakeem Shaikh was also in sealed condition but was drawn in absence of Customs officer.

Q.8. Did you ever asked Hakeem Shaikh about the liquid imported in the flexi bags?

A.8. No, I never asked him about the liquid in the flexi bags imported by the importer.

21/5/24  
15/4/24



Q.09. On being asked about samples drawn on 10<sup>th</sup> and 11<sup>th</sup> of June 2024.

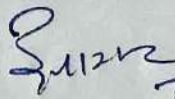
A.09. I would like to state that the samples drawn on 10<sup>th</sup> and 11<sup>th</sup> were handed over to Atul on 10<sup>th</sup> which was handed to scale man by Atul and handed over by me to scale man which was replaced by me with processed oil as directed by Hakeem Shaikh. Thus both the samples drawn were replaced with processed oil.

Q.10. Do you have anything else to say in the matter?

A.10. I would like to state that I have followed the orders of Hakeem Shaikh and I am not responsible nor I had any knowledge of the cargo imported in the flexi bags covered under the two bills of entry but Hakeem Shaikh had full knowledge of the cargo covered under the said two Bills of entry and I had replaced the samples drawn from the flexi bags and replaced with processed oil on his directions and handed over to scale man. I had followed the orders of Hakeem Shaikh. Further I don't want to submit my mobile phone as it contains lot of evidence related to the case.

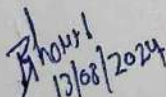
My above voluntary statement has been recorded by the Officer in English as stated by me in English, Hindi and Marathi.

My above statement running into 03 pages is my true and correct statement given voluntarily by me without use of any force, threat, promise or coercion. I say that this statement is typed correctly on my behest as per my say. The above statement of mine running into 03 pages started at 11.35 am and ended at 03.00 pm on 13.08.2024.

  
13/8/24

**Shri Sagar Mhatre, Labour**

Typed and Recorded by

  
13/08/2024  
(Monish Bhamre)  
SIO/CIU/JNCH



**Further Statement of Shri Sagar Mhatre, Private labour working for M/s Aries Cargo recorded under Section 108 of the Customs Act, 1962 at Central Intelligence Unit, Jawaharlal Nehru Custom House, Nhava Sheva, Tal. Uran, Dist: Raigad recorded on 14.08.2024**

I am in receipt of Customs Summons No. PK/285/2024-25/CIU/JNCH dated 26.06.2024, having CBIC-DIN NO.20240878NU000000B198, issued under Section 108 of the Customs Act, 1962 by Shri Prashant Kumar, Superintendent of Customs, Central Intelligence Unit, Jawaharlal Nehru Custom House, under his dated signature and office seal. I am present today i.e. on 14.08.2024 at 11:30 AM to give my voluntary statement under Section 108 of the Customs Act, before Shri Shashank Singh, Appriaser in connection with the goods imported vide Bill of Entry No. 3730722/29.05.2024 filed by M/s Global International and Bill of Entry No. 3729714/29.05.2024 filed by M/s Raj Traders

I have been explained the provisions of Section 108 of the Customs Act, 1962 and I understood the same. I am informed that giving of false evidence in these proceedings is an offence punishable under Section 193 of the Indian Penal Code, 1860. I am also told that my statement can be used against me or any other person in any judicial and/or quasi-judicial proceedings. Having understood the above, I am giving my true and correct statement under Section 108 of the Customs Act, 1962 as under.

My name is Sagar Mhatre S/o Shri Vishnu Hari Mhatre, aged 38 years (DOB 21.05.1986). I am working as Daily Wage labour in CFS. Presently, I am staying at 9/825 Govathane Tal Uran Raigad 410206. My mobile number is 8652502260. I am holding PAN Card No. BKCPD9930P and Aadhaar Card No. 6352 2500 3625. I am hereby submitting duly signed photocopies of the same along with copy of BCHAA pass as token of my identification proof. I have completed my studies till class 9 only. I can read, write and properly understand English, Hindi and Marathi languages.

In response to the above mentioned Summon, I have presented myself before the Appraiser of Customs, CIU Section, JNCH on 14.08.2024, to give my voluntary statement in connection with the investigation into import of goods by vide Bill of Entry No. 3730722 dated 29.05.2024 filed by M/s Global International and Bill of Entry No. 3729714 dated 29.05.2024 filed by M/s Raj Traders. On being asked I voluntarily state as follows: -

**Q.1 When were the samples pertaining to Bill of entry No. 3730722 dated 29.05.2024 filed by M/s Global International and Bill of Entry No. 3729714 dated 29.05.2024 filed by M/s Raj Traders were drawn?**

**A1** I state that total 4 sample pertaining to both the abovementioned bill of entry were drawn on the same day i.e. 10.06.2024.

**Q2. Based upon the CCTV footages at Conex CFS it has been observed that the total 9 containers pertaining to both above bill of entry were placed under HAZ area of the CFS and the seal cutting took place at 13:06 hrs on 10.06.2024 and**



gates of all these containers were closed by you at 19:00 hrs on the same day? However, the sampling was not done on both 10.06.2024 and 11.06.2024?

A2. I state that I was not present at the HAZ area before the closing of containers doors. I did not know what happened to those containers prior to me closing the doors.

**Q3. When and how the sampling/examination was done?**

A3 I state that the sampling was done by Shri Rutik Nalavade on 10.06.2024 for both the bills of entry. Then all the 4 samples were handed over to me by Rutik. All these samples were handed over to the Superintendent of Customs on 10.06.2024.

**Q4. Tell me how the sealing of these samples took place and who delivered them?**

A4. The sealing of samples pertaining to M/s Raj Traders was done by Shri Atul Mule on 10.06.2024. The said sealing was done at Balmer & Lawrie CFS and then he delivered the same to the scaleman at the Balmer & Lawrie CFS along with Shri Rutik Nalavade. On 11.06.2024 the samples pertaining to M/s Global International was handled by me for sealing at Balmer & Lawrie CFS and the same was delivered to the scaleman by me.

**Q5. Based upon the perusal of CCTV footage at customs passage of Conex CFS it was seen that you were bringing 4 fresh Oil samples in a red bag at 12:50 Hrs on 10.06.2024? From where did you get those samples?**

A5. I state that Shri Rutik Nalavade handed over me the said samples near customs area and I submitted those samples inside chamber of Superintendent sir on 10.06.2024.

**Q6. Please clarify that if seal cutting was done at 01:06 PM on 10.06.2024 as per CCTV footage which is shown to you then how come samples can be collected and delivered at 12:50 pm on 10.06.2024 in the chamber of Superintendent?**

A6. I am not aware when the seal cutting for the containers took place because I was not present at the time of seal cutting. I state that 4 fresh oil samples were submitted by me to the office cabin of superintendent at 12:50 pm on 10.06.2024. Same is evident from CCTV footages that I was not present at the time of seal cutting.

**Q7. What was the task performed by Shri Hakeem Shaikh in clearance of the goods pertaining to the abovementioned bills of entry?**

A7. I state that the TR proforma for both the bills of entry was given to me by Shri Hakim Shaikh. I gave TR proforma for M/s Raj Traders to Shri Atul Mule on 10.06.2024 for submission to Scaleman. I state that the samples for the said bills of entry were handled by Shri Hakim Shaikh on several instances.

**Q8. Please state that why you are reluctant to submit your phone for further investigation?**

A8. I destroyed my phone as it has several documents pertaining to the said case. I am now carrying basic non smartphone of Hero Brand.

*Sumit*  
14/8/24



Q9. Do you know any person with surname as Shri G.S. Kochar?

A9. I was introduced to him by Shri Hakeem Shaikh at Seabird CFS where he was present during some oil case of 80 containers booked by R & I department. Shri Hakeem also informed me that he is the main person behind import of the oil consignments. He was referred by Shri Hakeem as 'Gullu'.

My above voluntary statement has been recorded by the Officer in English as stated by me in English, Marathi & Hindi. My above statement running into 01 to 03 pages is my true and correct statement given voluntarily by me without use of any force, threat, promise or coercion. I say that this statement is typed correctly on my behest as per my say. The above statement of mine running into 03 pages started at 06:30 PM and ended at 09:00PM on 14.08.2024.

*S. Sagar*  
14/8/24

Shri Sagar Mhatre

Typed by me

*A. Nandgaonkar*  
14.8.24

Akshay Nandgaonkar

IO, CIU, JNCH

Before me:-

*S. S. Singh*  
14/8/24

Shashank Singh

SIO, CIU, JNCH

हे खेचमेटे मला माही हेत  
संगीत २१/२/२०२४

*S. S. Singh*  
14/8/24

Translated by me

*A. Nandgaonkar*  
14.8.24



PK /285/24-25 / CIU / JNCH

CBIC-DIN-20240878NU000000B198

**SUMMONS**

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

**Shri Sagar Mhatre****House No. 9/825, Govathane, Raigarh-  
410206, Mumbai Maharashtra , India**

WHEREAS, I, **PRASHANT KUMAR** am making inquiry in connection with case of misdeclaration of goods pertaining to Bills of Entry 3729714/29.05.2024 and 3730722/29.05.2024

under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or  
(b) produce documents or things of the following description in your possession or under your control:

**1. Aadhaar Card**

**2. PAN CARD**

**3. All relevant documents pertaining to the above mentioned BE.**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person on **2024-08-14 at 11:30:AM** at the office of **CIU, JNCH**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code, 1860 (45 of 1860) and non-compliance of this summon is an offence punishable under Section 174 & 175 of the Indian Penal Code, 1860.

Given under my hand and seal of office to-day the **13 day of August, 2024** at **CIU, JNCH**.

Name : **PRASHANT KUMAR**

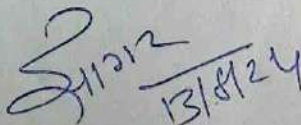
Signature : 

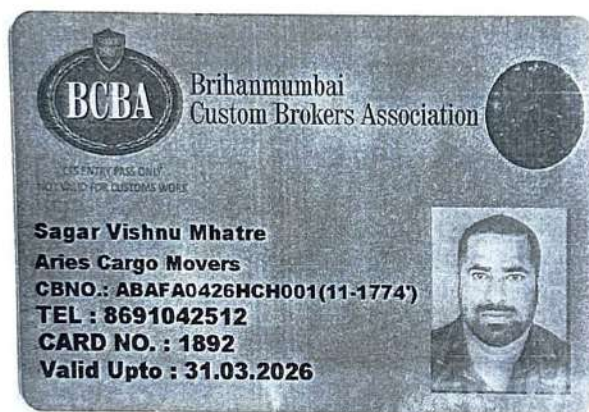
Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**



Seal of Office.







	
भारत सरकार Government of India	आधार
भारतीय विशिष्ट ओळख प्राधिकरण Unique Identification Authority of India Government of India	
नोंदविण्याचा क्रमांक / Enrollment No 2085/22001/00450	
03/01/2016	To, सागर विष्णू म्हात्रे Sagar Vishnu Mhatre S/O: Vishnu Hari Mhatre House no - 9/825 Govathane Aware Awre Uran Raigarh Maharashtra 410206 9930358415
	Ref: 234 / 06M / 34078 / 34395 / P
	
	
	आपला आधार क्रमांक / Your Aadhaar No. :
	<b>6352 2500 3625</b>
	<b>आधार - सामान्य माणसाचा अधिकार</b>
	
भारत सरकार Government of India	
	सागर विष्णू म्हात्रे Sagar Vishnu Mhatre जन्म तारीख / DOB : 21/05/1986 पुरुष / Male
	
<b>6352 2500 3625</b>	
<b>आधार - सामान्य माणसाचा अधिकार</b>	

सागर  
विष्णू म्हात्रे

	<p align="center"><b>OFFICE OF THE COMMISSIONER OF CUSTOMS (GEN.),</b>  <b>MUMBAI ZONE -II, CENTRAL INTELLIGENCE UNIT,</b>  <b>JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,</b>  <b>DIST- RAIGAD, MAHARASHTRA - 400 707.</b>  <b>Tel. Nos. 27241055, 27244739, Fax: 27241828</b>  <b>E-mail id- <a href="mailto:Supdtadmn-ciujnch@gov.in">Supdtadmn-ciujnch@gov.in</a></b></p>	<p align="center">   <b>आज़ादी का</b>  <b>अमृत महोत्सव</b> </p>
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Date: .08.2024

To,  
 The Manager  
 CWC Distripark Ltd. CFS,  
 Sector-7, Dronagiri Node, Taluka-Uran,  
 Dist.-Raigad-400 707, Maharashtra.

Gentleman,

**Subject: Request to provide CCTV footage under section 63 of the  
 Bhartiya Sakshya Adhiniyam, 2023 (earlier referred as Indian  
 Evidence Act, 1872) - reg.**

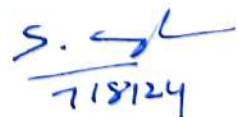
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Kindly refer to the subject mentioned above.

In this regard, it is informed that this unit is investigating a case regarding misdeclaration of goods imported vide 02 Bills of Entry – 3729714/29.05.2024 and 3730722/29.05.2024. The subject Bills of Entry were kept on hold by this office vide letter dated 08.07.2024.

In this regard, CCTV footage is necessary for further investigation. Therefore, you are requested to provide CCTV footage in triplicate of the following cameras for the date and time mentioned against them –

Sr.No.	Camera Name	Date	Time
1	WH07-06	10.06.2024 & 11.06.2024	04:00 PM to 06:00 PM
2	Outgate 1	10.06.2024 & 11.06.2024	04:00 PM to 06:00 PM
3	In Gate	11.06.2024	01:55 PM to 02:10 PM

  
 (Shashank Singh)  
 Appraising Officer  
 Central Intelligence Unit, JNCH.



**OFFICE OF THE COMMISSIONER OF CUSTOMS (GEN.),**  
**MUMBAI ZONE -II, CENTRAL INTELLIGENCE UNIT,**  
**JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,**  
**DIST- RAIGAD, MAHARASHTRA - 400 707.**  
**Tel. Nos. 27241055, 27244739, Fax: 27241828**  
**E-mail id- Supdtadmn-ciujnch@gov.in**

75  
 आज़ादी का  
 अमृत महोत्सव

Date: .08.2024

To,  
 The Manager,  
 Balmer & Lawrie CFS,  
 Sector-7, Plot No 1  
 P B No 8, Dronagiri Node,  
 Tal Uran, Dist Raigad,  
 Maharashtra-400707

Gentleman,

**Subject: Request to provide CCTV footages under section 63 of the Bhartiya Sakshya Adhiniyam, 2023 -reg.**

\*\*\*\*\*

Kindly refer to the subject mentioned above.

In this regard it is informed that this office is investigating pertaining to the goods imported vide Bill of Entry No 3729714 and 3730722 both dated 29.05.2024. The subject Bill of entries were kept on hold vide this office letter dated 08.07.2024.

In this regard CCTV footages at your CFS are necessary for further investigation. Therefore you are requested to provide CCTV footages in triplicate from the following cameras :-



Sr No	Camera Name	From Date & Time	To Date & Time
1	Customs passage outside the scaleman cabin	10.06.2024 (17:00 hrs)	10.06.2024 (19:00 hrs)
2	Customs passage outside the scaleman cabin	11.06.2024(17:00 hrs)	11.06.2024(19:00 hrs)

Yours faithfully,



*S. S. Singh*  
 14/8/24  
 (Shashank Singh)  
 Appraiser of Customs  
 Central Intelligence Unit, JNCH.



	<p><b>OFFICE OF THE COMMISSIONER OF CUSTOMS (GEN.),</b>  <b>MUMBAI ZONE -II, CENTRAL INTELLIGENCE UNIT,</b>  <b>JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,</b>  <b>DIST- RAIGAD, MAHARASHTRA - 400 707.</b>  <b>Tel. Nos. 27241055, 27244739, Fax: 27241828</b>  <b>E-mail id- <u>Supdtadmn-ciujnch@gov.in</u></b></p>	 <p>आज़ादी का अमृत महोत्सव</p>
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Date: 14.08.2024

To,  
 The Manager,  
 CWC Distripark Ltd CFS,  
 Sector-7, Dronagiri Node,  
 Tal Uran, Dist Raigad,  
 Maharashtra-400707

Gentleman,

**Subject: Request to provide CCTV footages under section 63 of the  
 Bhartiya Sakshya Adhiniyam, 2023 -reg.**

\*\*\*\*\*

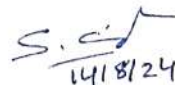
Kindly refer to the subject mentioned above.

In this regard it is informed that this office is investigating pertaining to the goods imported vide Bill of Entry No 3729714 and 3730722 both dated 29.05.2024. The subject Bill of entries were kept on hold vide this office letter dated 08.07.2024.

In this regard CCTV footages at your CFS are necessary for further investigation. Therefore you are requested to provide CCTV footages in triplicate from the following cameras :-

Sr No	Camera Name	From Date & Time	To Date & Time
1	HAZ Area	09.06.2024 (10:00 hrs)	11.06.2024 (22:00 hrs)
2	Customs passage	10.06.2024(10:00 hrs)	11.06.2024(23:00 hrs)



Yours faithfully,



(Shashank Singh)

Appraiser of Customs  
 Central Intelligence Unit, JNCH.



	<p><b>OFFICE OF THE COMMISSIONER OF CUSTOMS (GEN.),</b>  <b>MUMBAI ZONE -II, CENTRAL INTELLIGENCE UNIT,</b>  <b>JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,</b>  <b>DIST- RAIGAD, MAHARASHTRA - 400 707.</b>  <b>Tel. Nos. 27241055, 27244739, Fax: 27241828</b>  <b>E-mail id- <u>Supdtadmn-ciujnch@gov.in</u></b></p>	 आजादी का अमृत महोत्सव
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Date: .08.2024

To,  
The Manager  
CWC Distripark Ltd. CFS,  
Sector-7, Dronagiri Node, Taluka-Uran,  
Dist.-Raigad-400 707, Maharashtra.

Gentleman,

**Subject: Request to provide CCTV footage under section 63 of the  
Bhartiya Sakshya Adhiniyam, 2023 (earlier referred as Indian  
Evidence Act, 1872) - reg.**

\*\*\*\*\*

Kindly refer to the subject mentioned above.

In this regard, it is informed that this unit is investigating a case regarding misdeclaration of goods imported vide 02 Bills of Entry - 3729714/29.05.2024 and 3730722/29.05.2024. The subject Bills of Entry were kept on hold by this office vide letter dated 08.07.2024.

In this regard, you are requested to provide following **CCTV footage in triplicate under Section 63B of Bhartiya Sakshya Adhiniyam, 2023** as mentioned below -

Sr.No.	Camera Name	Date	Time
1	HAZ point PTZ	10.06.2024	11:30 AM - 01:00 PM
2	WH0706	10.06.2024	11:30 AM - 01:00 PM
3	Out Wicket Gate	10.06.2024	11:30 AM - 01:00 PM
4	HAZ Point PTZ	10.06.2024	11:30 AM - 01:00 PM
5	Backside HM04 PTZ	10.06.2024	11:30 AM - 01:00 PM
6	In gate 05	10.06.2024	11:30 AM - 01:00 PM

7	In gate 1	10.06.2024	11:30 AM – 01:00 PM
8	In gate 2	10.06.2024	11:30 AM – 01:00 PM
9	HAZ Point	10.06.2024	11:30 AM – 01:00 PM
10	Admin Building Examine area	10.06.2024	11:30 AM – 01:00 PM
11	Custom Office	10.06.2024	11:30 AM – 01:00 PM

*Prashant Kumar*  
19/08/2024  
(Prashant Kumar)

Superintendent of Customs  
Central Intelligence Unit, JNCH.

प्रशांत कुमार/PRASHANT KUMAR

सीमाशुल्क अधिकारी (नि.)/Superintendent of Customs (F)

भारतीय सीमाशुल्क, मुंबई/Indian Customs Mumbai

*Tejus Mantame*  
19/08/2024  
Tejus Mantame  
(Ops manager)  
(Conex CFS)





**OFFICE OF THE COMMISSIONER OF CUSTOMS (GEN.),**  
**MUMBAI ZONE -II, CENTRAL INTELLIGENCE UNIT,**  
**JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,**  
**DIST- RAIGAD, MAHARASHTRA - 400 707.**  
**Tel. Nos. 27241055, 27244739, Fax: 27241828**  
**E-mail id- Supdtadm-n-ciujnch@gov.in**

75  
 आज़ादी का  
 अमृत महोत्सव

Date: .08.2024

To,  
 The Manager  
 Balmer & Lawrie CFS,  
 Sector-7, Plot No. 1,  
 P B No. 8, Dronagiri Node,  
 Taluka-Uran, Dist.-Raigad,  
 Maharashtra-400 707.



Gentleman,

**Subject: Request to provide CCTV footage under section 63 of the Bhartiya Sakshya Adhiniyam, 2023 (earlier referred as Indian Evidence Act, 1872) - reg.**

\*\*\*\*\*

Kindly refer to the subject mentioned above.

In this regard, it is informed that this unit is investigating a case regarding misdeclaration of goods imported vide 02 Bills of Entry – 3729714/29.05.2024 and 3730722/29.05.2024. The subject Bills of Entry were kept on hold by this office vide letter dated 08.07.2024.

In this regard, you are requested to provide following **CCTV footage in triplicate under Section 63B of Bhartiya Sakshya Adhiniyam, 2023** as mentioned below –

Sr.No.	Camera Name	Date	Time
1	PTZ camera	10.06.2024 & 11.06.2024	17:00 PM to 19:00 PM
2	Visitor Gate In- Out	10.06.2024 & 11.06.2024	17:00 PM to 19:00 PM

*Prashant Kumar*  
 19/08/2024  
 (Prashant Kumar)

Superintendent of Customs  
 Central Intelligence Unit, JNCH.  
**प्रशान्त कुमार/PRASHANT KUMAR**  
 सीमाशुल्क अधीक्षक (नि.)/Superintendent of Customs (P)  
 भारतीय सीमाशुल्क, मुंबई/Indian Customs Mumbai





**बामर लॉरी एण्ड कं. लिमिटेड**  
(भारत सरकार का एक उद्यम)

**Balmer Lawrie & Co. Ltd.**  
(A Government of India Enterprise)



प्लॉट नं. 1, सेक्टर 7, द्रोणागिरी नोड, नवी मुंबई - 400 707 (भारत)  
फोन: +91-22-2724 2988/2724 0466/2724 1278/2724 2977  
Plot No. 1, Sector 7, Dronagiri Node, Navi Mumbai - 400 707 (INDIA)  
Phone: +91-22-2724 2988/2724 0466/2724 1278/2724 2977  
CIN : L15492WB1924GOI004835



**(Under Section 63 of the Bhartiya Sakshya Adhiniyam, 2023)**

Certified that, as per the request letter received from CIU JNCH on 14.08.2024 & 19.08.2024, the data retrieval of the CCTV footage from the M/s Balmer Lawrie & Co Ltd-CFS server was carried out by the undersigned using authorized software and hardware. The retrieved data of CCTV footage from 10.06.2024 at 1700 hrs to 10.06.2024 at 19.00hrs & 11.06.2024 at 17.00 hrs to 11.06.2024 at 19.00 hrs (Location: Custom Passage out side the scaleman cabin) The retrieved data of CCTV footage from 10.06.2024 at 1700 hrs to 10.06.2024 at 19.00hrs & 11.06.2024 at 17.00 hrs to 11.06.2024 at 19.00 hrs from PTZ camera (Location: Visitor Gate In-Out) was stored in a pen drive (model: Sandisk Cruzer Blade USB 2.0 Flash Drive 8 GB pen drive 2 nos. & 1 pen drive 16 GB-) The contents of the soft copy are a true reproduction of the retrieved data.

It is also certified that at the time of data retrieval, the NVR system was under my control, was functioning properly, and there was no distortion in the accuracy of the data.

It is further certified that the conditions, as laid down in Section 63 of the Bhartiya Sakshya Adhiniyam, 2023, regarding the admissibility of the aforesaid content of the soft copy in respect of the retrieved data, are fully satisfied. The details stated above are true to the best of my knowledge and belief.

Date: 20.08.2024

Signature

Kishor Koli



By Manager [Operations]

**Balmer Lawrie**  
**LOGISTICS**



पंजीकृत कार्यालय : 21, नेताजी सुभाष रोड, कोलकाता - 700 001 (भारत), Registered Office : 21, Netaji Subhas Road, Kolkata - 700 001 (INDIA), [www.balmerlawrie.com](http://www.balmerlawrie.com)

File No. CUS/APR/BE/MISC/2063/2024-Gr 2(C-F)-O/o Commr-CUS-Nhava Sheva-I (Computer No. 1320924)  
Industrial Packaging • Greases & Lubricants • Chemicals • Travel & Vacations • Logistics Services, Infrastructure, Cold Chain • Refinery & Oil Field Services  
Generated from eOffice by Abhinav, PO(ABH)-CIU-CUS-GEN-NHAVA SHEVA, PREVENTIVE OFFICER, Customs-General-Commissionerate-Nhava Sheva on 01/07/2025 12:40 pm

**CONEX**

Terminal

Conex Terminal Pvt Ltd

**CERTIFICATE****(Under Section 63 of the Bhartiya Sakshya Adhiniyam,2023)**

Certified that, as per the request letter received from CIU JNCH on 07.08.2024, the data retrieval of the CCTV footage from the Conex Terminal CFS server was carried out by the undersigned using authorized software and hardware. The retrieved data of CCTV footage from 10.07.2024 at 1400 hrs to 10.07.2024 at 1700 hrs from PTZ camera no. 01, installed at Conex Terminal CFS (Location: High mast No. 04), was stored in a pen drive (model: SanDisk Cruzer Blade 32 GB-3QTY.Series 01-BM2312006287W, Series 02-BM2312006287W, Series 03-BM2211004284W). The contents of the soft copy are a true reproduction of the retrieved data.

It is also certified that at the time of data retrieval, the NVR system was under my control, was functioning properly, and there was no distortion in the accuracy of the data.

It is further certified that the conditions, as laid down in Section 63 of the of the Bhartiya Sakshya Adhiniyam,2023, regarding the admissibility of the aforesaid content of the soft copy in respect of the retrieved data, are fully satisfied. The details stated above are true to the best of my knowledge and belief.

**Date:** 01/08/2024**Signature:****Avinash Pimparkar**

(Conex Terminal - IT Support)





## CERTIFICATE

**(Under Section 63 of the Bhartiya Sakshya Adhiniyam, 2023)**

Certified that, as per the request letter received from CIU JNCH on 14.08.2024 & 19.08.2024 the data retrieval of the CCTV footage from the Conex Terminal CFS server was carried out by the undersigned using authorized software and hardware. The retrieved data of CCTV footage the following cameras for the date and time mentioned against them installed at Conex Terminal CFS was stored in a Hard Disk "Seagate (model: SRD0NF1 with Serial No NT19V5H6, NT19V4TN & NT19V483 - 01 TB - 3 QTY". The contents of the soft copy are a true reproduction of the retrieved data.

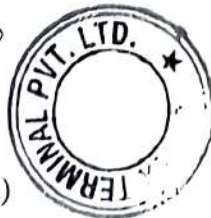
Sr No	Camera Name	Date	Time
1	HAZ POINT PTZ	09.06.2024 to 11.06.2024	10:00 AM to 22:00 PM
2	CUSTOMS PASSAGE	10.06.2024 to 11.06.2024	10:00 AM to 23:00 PM
3	HAZ point PTZ	10.06.2024	11:30 AM to 01:00 PM
4	WH 07- 06	10.06.2024	11:30 AM to 01:00 PM
5	Out Wicket Gate	10.06.2024	11:30 AM to 01:00 PM
6	Backside HM04 PTZ	10.06.2024	11:30 AM to 01:00 PM
7	In Gate 05	10.06.2024	11:30 AM to 01:00 PM
8	In Gate 1	10.06.2024	11:30 AM to 01:00 PM
9	In Gate 2	10.06.2024	11:30 AM to 01:00 PM
10	Admin Building Examine area	10.06.2024	11:30 AM to 01:00 PM
11	Custom Office	10.06.2024	11:30 AM to 01:00 PM

It is also certified that at the time of data retrieval, the CCTV system was under my control, was functioning properly, and there was no distortion in the accuracy of the data.



It is further certified that the conditions, as laid down in Section 63 of the of the Bhartiya Sakshya Adhiniyam, 2023, regarding the admissibility of the aforesaid content of the soft copy in respect of the retrieved data, are fully satisfied. The details stated above are true to the best of my knowledge and belief.

Date: 19/08/2024

Signature:   
**Avinash Pimparkar**  
 (Conex Terminal - IT Support)





	<p><b>OFFICE OF THE COMMISSIONER OF CUSTOMS (GEN.),</b>  <b>MUMBAI ZONE -II, CENTRAL INTELLIGENCE UNIT,</b>  <b>JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,</b>  <b>DIST- RAIGAD, MAHARASHTRA - 400 707.</b>  <b>Tel. Nos. 27241055, 27244739, Fax: 27241828</b>  <b>E-mail id- Supdtadm-ciujnch@gov.in</b></p>	 आज़ादी का अमृत महोत्सव
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F.No. CUS/APR/BE/MISC/2033/2024-Gr 2(C-F)-O/o Commr-CUS-Nhava Sheva-I

Date: 08.2024


DIN No.:- 20240878NU0000888B20

**SEIZURE MEMO: 05/2024**

WHEREAS investigation has been initiated under the provision of the Customs Act, 1962, with regard to the goods imported vide Bill of Entry No. 3729714 dated 29.05.2024 imported by M/s Raj Traders (IEC: 0316949132) having address Office No. 404, 4<sup>th</sup> Floor, The Jewel Premises Coop. Hsg. Soc. Ltd, Mama Parmanand Marg, Girgaon, Opera House, Near Roxy Cinema, Mumbai - 400 004, Maharashtra.

2. AND WHEREAS, the said goods imported vide Bill of Entry No. 3729714 dated 29.05.2024 were examined under Panchanama dated 10.07.2024 drawn at CFS M/s. CWC Distripark Ltd. CFS. On perusal of documents, outcome of test reports and available evidences, it was observed that the goods were mis-declared and are liable for confiscation under Section 111 of Customs Act, 1962.

3. NOW THEREFORE, the goods covered by the aforesaid Bill of Entry No. 3729714 dated 29.05.2024, imported by M/s Raj Traders (IEC: 0316949132), as aforesaid, are placed under seizure, under the provision of section 110 of the Customs Act, 1962, under the reasonable belief that they are liable to confiscation under the provisions of the Customs Act, 1962.

  
20/8/24  
(Shashank Singh)  
Senior Intelligence Officer  
Central Intelligence Unit, JNCH.

To:

M/s Raj Traders (IEC: 0316949132)

Office No. 404, 4<sup>th</sup> Floor, The Jewel Premises Coop. Hsg. Soc. Ltd, Mama Parmanand Marg, Girgaon, Opera House, Near Roxy Cinema, Mumbai - 400 004, Maharashtra.

Copy to:

1. The Deputy/Assistant Commissioner of Customs, CWC Distripark Ltd. CFS, Sector-7, Dronagiri Node, Taluka-Uran, Dist.-Raigad-400 707, Maharashtra.
2. The Manager, CWC Distripark Ltd CFS, Sector-7, Dronagiri Node, Taluka-Uran, Distt. - Raigad, Maharashtra-400707.

NEW CUSTOM HOUSE

NHAVA SHEVA JNCH

Date: 11/07/2024

(TO BE FILLED BY IMPORTERS / EXPORTERS / CHA)

THE FOLLOWING SAMPLES ARE FORWARDED FOR FAVOUR OF ANALYSIS

Group \_\_\_\_\_ B/E /S.B.No. 3729714 BE/ SB Date 29/05/24 Type \_\_\_\_\_ CHA No. ARAFA0426HCH oc

Manufacturer's Name \_\_\_\_\_ Container No - MEDU3179675

Supplier's Name Allure trades FZE

Name and Address of 125 M2 WAREHOUSE, Q4-232 / P8-02-, 28 Saif Zone, P.O Box No 514611, SHARJAH, UAE

Importer / Exporter RAJ Traders, Ground floor, Shop No. 07, Aman Chambers, Mama Pashanand Marg, Opera h  
Mumbai - 400004, Maharashtra, India

Country UAE Vessel's Name SPIL CITRA Import, Export

Marks &amp; Numbers As per BL

Description Process oil -40 (for industrial use only)

Specification \_\_\_\_\_

Brand \_\_\_\_\_ Literature Enclosed \_\_\_\_\_

FOR OFFICE USE ONLY

- Test Query 1. Nature & Composition of goods 2. Description of goods
3. Initial Boiling point 4. Final Boiling point
5. Content of the oil 6. Percentage of Volume (including loss)

Condition of

Release : 1. Against Bond (A) Bond No. \_\_\_\_\_ (B) Exp. Date \_\_\_\_\_

2. Partial Release %age Released \_\_\_\_\_

T.R. Validity in Months \_\_\_\_\_

Signature of Shed A \_\_\_\_\_  
अक्षय नान्दागकर / AKSHAY NANDAGANKAR  
निवारक अधिकारी / Preventive Officer  
महाराष्ट्र सीमाशुल्क, मुंबई / Indian Customs Mumbaifor ASST. COMMISSIONER  
प्रशांत कुमार / PRASHANT KUMAR  
सीमाशुल्क अधीक्षक (नि.) / Superintendent of Customs (N.)  
महाराष्ट्र सीमाशुल्क, मुंबई / Indian Customs Mumbai  
(GROUP CIU)

7. Flash point \_\_\_\_\_
8. Kindly give specific comments that the goods are other than transformer oil
9. Whether Base oil or otherwise, is it other than light oils and preparation solvents (125/240), 60/80, 50/120, 145/205) IS 91475, Kerosene (IS: 1459 / IS: 1 Kerosene intermediate (IS: 17793), gas oil (IS: 17789), Vacuum gas oil (IS: 17792), light diesel oil (IS: 15770), Automotive diesel fuel not containing bio-diesel (IS: 1460), diesel blend (IS: 16531), and high flash high speed diesel (IS: 16861)



524/CIU

11/07/24

**B/E No. – 3729714 Dt- 29-05-2024 Container No. – MEDU3179675****Report:**

The sample as received is in the form of yellowish oily liquid.

It is composed of mixture of hydrocarbon more than 70 % by weight.

**The sample as received has the following constants:**

Density at 15 °C = 0.8158 g/ml

Flash point (Abel) = 15.1°C

Kinematic viscosity at 40 °C = 2.0254 cst

Ash content = Nil

Sulphur content by weight = 0.15 % by wt.

Cetane index = 53.85

Distillation range: IBP = 81.07°C

85 % Distilled at temp = 319.81°C

95 % Distilled at temp = 357.12°C

FBP = 364.19°C

**The sample after removing the adulterants has the following constants:**

Density at 15 °C = 0.8212 g/ml

Flash point (Abel) = 56.4°C

Kinematic viscosity at 40 °C = 2.2564 cst

Ash content = Nil

Sulphur content by weight = 0.13 %

Cetane index = 52.92

Distillation range: IBP = 168.32°C

85 % Distilled at temp = 321.19°C

95 % Distilled at temp = 359.50°C

FBP = 367.66°C

Adulterant content = 3 %

On the basis of above analytical findings, the sample after removal of adulterants meets the requirement of Automotive diesel fuel as per IS:1460:2017 except sulphur content.

As per the definition of "adulteration" mentioned in the motor speed and high speed diesel (regulation of supply, distribution and prevention of malpractices) order, 2005, the sample under reference is "Adulterated Diesel Fuel".

Sealed remnant sample returned.

Martina Devi  
25/07/24

Dr. MARTINA DEVI  
Chemical Assistant

  
25/07/24  
डॉ. पूर्णिमा मिश्रा Dr. Purnima Mishra  
रसायन परीक्षक ग्रेड-1 / Chemical Examiner Grade-1  
जवाहरलाल नेहरू लीगल कस्टम हाउस प्रयोगशाला  
Jawaharlal Nehru Custom House Laboratory  
नहाव शेवा / Nhava Sheva



(ONE SAMPLE PER MEMO)

NEW CUSTOM HOUSE

NHAVA SHEVA JNCH

Date: 11/07/2024

(TO BE FILLED BY IMPORTERS / EXPORTERS / CHA)

THE FOLLOWING SAMPLES ARE FORWARDED FOR FAVOUR OF ANALYSIS

Group \_\_\_\_\_ B/E / S.B.No. 3729714 BE/ SB Date 29/05/24 Type \_\_\_\_\_ CHA No. ARAFA0426HCH oc

Manufacturer's Name \_\_\_\_\_ Container No - FCIU3372193

Supplier's Name Allure trades FZE

Name and Address of 125 M2 WAREHOUSE, Q4-232 / P8-02-, 28 Saf Zone, P.O. Box No. 514611, SHARJAH, UAE

Importer / Exporter RAJ Traders, Ground floor, Shop No. 07, Aman Chambers, Mama Pashanand Marg, Opera h  
Mumbai - 400004, Maharashtra, India

Country UAE Vessel's Name SPIL CITRA Import, Export

Marks &amp; Numbers As per BL

Description Process oil -40 (for industrial use only)

Specification \_\_\_\_\_

Brand \_\_\_\_\_ Literature Enclosed \_\_\_\_\_

FOR OFFICE USE ONLY

Key Word 2

Test Query 1. Nature & Composition of goods 2. Description of goods  
 3. Initial Boiling point 4. Final Boiling point  
 5. Content of the oil 6. Percentage of Volume (including loss)

Condition of

Release : 1. Against Bond (A) Bond No. \_\_\_\_\_ (B) Exp. Date \_\_\_\_\_

2. Partial Release %age Released \_\_\_\_\_

T.R. Validity in Months \_\_\_\_\_

Signature of Shed A.O. \_\_\_\_\_

AKSHAY NANDGAONKAR  
 अक्षय नंदगावकर / AKSHAY NANDGAONKAR  
 निवारक अधिकारी / Preventive Officer  
 भारतीय सीमाशुल्क, मुंबई / Indian Customs Mumbai

for

ASST. COMMISSIONER OF CUSTOMS

(GROUP CIU)

7. Flash point

8. Kindly give specific comments that the goods are other than transformer oil  
 9. Whether Base oil or otherwise, is it other than light oils and preparation  
 solvents (125/240), 60/80, 50/120, 145/205) IS 91475, Kerosene (IS: 1457 / IS: 1  
 Kerosene intermediate (IS: 17793), gas oil (IS: 17789), Vacuum gas oil  
 (IS: 17792), light diesel oil (IS: 15770), Automotive diesel fuel not  
 containing bio-diesel (IS: 1460), diesel blend (IS: 16531), and high  
 flash high speed diesel (IS: 16861)

Lab No 529 / CIU dt 11/07/24

B/E No. - 3729714 Dt- 29-05-2024 Container No. - FCIU3372193

**Report:**

The sample as received is in the form of yellowish oily liquid.

It is composed of mixture of hydrocarbon more than 70 % by weight.

**The sample as received has the following constants:**

Density at 15 °C = 0.8155 g/ml

Flash point (Abel) = 13.1°C

Kinematic viscosity at 40 °C = 2.0223 cst

Ash conten t= Nil

Sulphur content by weight = 0.11 % by wt.

Cetane index = 53.14

Distillation range: IBP = 83.83°C

85 % Distilled at temp = 318.85°C

95 % Distilled at temp = 357.92°C

FBP = 366.77°C

**The sample after removing the adulterants has the following constants:**

Density at 15 °C = 0.8198 g/ml

Flash point (Abel) = 45.5°C

Kinematic viscosity at 40 °C = 2.2678 cst

Ash content = Nil

Sulphur content by weight = 0.11 %

Cetane index = 52.67

Distillation range: IBP = 148.07°C

85 % Distilled at temp = 320.05°C

95 % Distilled at temp = 358.37°C

FBP = 365.74°C

Adulterant content = 2.2 %

On the basis of above analytical findings, the sample after removal of adulterants meets the requirement of Automotive diesel fuel as per IS:1460:2017 except sulphur content.

As per the definition of "adulteration" mentioned in the motor speed and high speed diesel (regulation of supply, distribution and prevention of malpractices) order, 2005, the sample under reference is "Adulterated Diesel Fuel".

Sealed remnant sample returned.

D. Paul  
26/07/24  
**DEEPSHIKHA PAUL**  
**CHEMICAL ASSISTANT**

26/07/2024  
डॉ. पूनमा मिश्रा Purnima Mishra  
रसायन परीक्षक-1 / Chemical Examiner Grade-1  
जवाहरलाल नेहरू कस्टम हाउस प्रयोगशाला  
Jawaharlal Nehru Custom House Laboratory  
नवा शेवा / Nhava Sheva



(ONE SAMPLE PER MEMO)

NEW CUSTOM HOUSE

NHAVA SHEVA JNCH

Date: 11/07/2024

(TO BE FILLED BY IMPORTERS / EXPORTERS / CHA)

THE FOLLOWING SAMPLES ARE FORWARDED FOR FAVOUR OF ANALYSIS

Group \_\_\_\_\_ B/E /S.B.No. 3729714 BE/ SB Date 29/05/24 Type \_\_\_\_\_ CHA No. ABAFA0426HCH oc

Manufacturer's Name \_\_\_\_\_ Container No - CSLU1221523

Supplier's Name Allure trades FZE

Name and Address of 125 M2 WAREHOUSE, Q4-232 / P8-02-, 28 Saf Zone, P.O. Box No. 514611, SHARJAH, U.A.E.

Importer / Exporter RAS Traders, Ground floor, Shop No. 07, Aman Chambers, Mama Pashmanand Marg, Opera h  
Mumbai - 400004, Maharashtra, India

Country UAE Vessel's Name SPIL CITRA Import, Export

Marks &amp; Numbers As per BL

Description Process oil -40 (for industrial use only.)

Specification \_\_\_\_\_

Brand \_\_\_\_\_ Literature Enclosed \_\_\_\_\_

FOR OFFICE USE ONLY

Test Query 1. Nature & Composition of goods 2. Description of goods  
 3. Initial Boiling point 4. Final Boiling point  
 5. Content of the oil 6. Percentage of Volume (including loss)

Condition of

Release : 1. Against Bond (A) Bond No. \_\_\_\_\_ (B) Exp. Date \_\_\_\_\_

2. Partial Release %age Release \_\_\_\_\_

T.R. Validity in Months \_\_\_\_\_

Signature of Shed A.O.

अक्षय नान्दागावकर / AKSHAY NANDGAONKAR  
 निवारक अधिकारी / Preventive Officer  
 भारतीय सीमा शुल्क, मुंबई / Indian Customs Mumbai

Prashant Kumar  
 प्रशांत कुमार / PRASHANT KUMAR  
 सीमा शुल्क अधीक्षक (नि.) / Superintendent of Customs (N)  
 भारतीय सीमा शुल्क, मुंबई / Indian Customs Mumbai  
 for ASST. COMMIS. IN CHARGE OF CUSTOMS  
 (GROUP CIU)

7. Flash point \_\_\_\_\_  
 8. Kindly give specific comments that the goods are other than transformer oil  
 9. Whether Base oil or otherwise, is it other than light oils and preparation  
 solvents (125/240), 60/80, 50/120, 145/205) IS 91475, Kerosene (IS: 1459 / IS: 1459  
 Kerosene intermediate (IS: 17793), gas oil (IS: 17789), Vacuum gas oil  
 (IS: 17792), Light diesel oil (IS: 15770), Automotive diesel fuel not  
 containing bio-diesel (IS: 1460), diesel blend (IS: 11531), and high  
 flash high speed diesel (IS: 16861)



Lab No. 530 / CIU dt. 11/07/24

B/E No. – 3729714 Dt- 29-05-2024 Container No. – CSLU1221523

**Report:**

The sample as received is in the form of yellowish oily liquid.

It is composed of mixture of hydrocarbon more than 70 % by weight.

**The sample as received has the following constants:**

Density at 15 °C = 0.8151 g/ml

Flash point (Abel) = 16.6 °C

Kinematic viscosity at 40 °C = 2.0312 cst

Ash content = Nil

Sulphur content by weight = 0.12 %

Cetane index = 53.45

Distillation range: IBP = 77.75°C

85 % Distilled at temp = 315.86°C

95 % Distilled at temp = 355.29°C

FBP = 368.59°C

**The sample after removing the adulterants has the following constants:**

Density at 15 °C = 0.8203 g/ml

Flash point (Abel) = 52.5°C

Kinematic viscosity at 40 °C = 2.2176 cst

Ash content = Nil

Sulphur content by weight = 0.11 %

Cetane index = 52.83

Distillation range: IBP = 161.02°C

85 % Distilled at temp = 319.61°C

95 % Distilled at temp = 357.66°C

FBP = 364.89°C

Adulterant content = 2.5 %

On the basis of above analytical findings, the sample after removal of adulterants meets the requirement of Automotive diesel fuel as per IS:1460:2017 except sulphur content.

As per the definition of "adulteration" mentioned in the motor speed and high speed diesel (regulation of supply, distribution and prevention of malpractices) order, 2005, the sample under reference is "Adulterated Diesel Fuel".

Sealed remnant sample returned.

S.B.  
18/07/2024  
SAMANKA NARAYAN BHADURI  
CHEMICAL ASSISTANT

M. Maity 18.07.2024  
Dr. MRITUNJAY MAITY  
CHEMICAL ANALYST GR-II  
J.N.C.H. Laboratory Nhava Sheva

(ONE SAMPLE PER MEMO)

NEW CUSTOM HOUSE

NHAVA SHEVA INCH

Date: 11/07/2024

(TO BE FILLED BY IMPORTERS / EXPORTERS / CHA)

THE FOLLOWING SAMPLES ARE FORWARDED FOR FAVOUR OF ANALYSIS

Group \_\_\_\_\_ B/E / S.B.No. 3729714 BE/ SB Date 29/05/24 Type \_\_\_\_\_ CHA No. ARAFA0426HCH oc

Manufacturer's Name \_\_\_\_\_ Container No - CBHU3957683

Supplier's Name Allure trades FZE

Name and Address of 125 M2 WAREHOUSE, Q4-232 / P8-02-, 28 Saf Zone, P.O Box No. 514611, SHARJAH UAI

Importer / Exporter RAJ Traders, Ground floor, Shop No. 07, Aman Chambers, Mama Parmanand Marg, Opera h  
Mumbai - 400004, Maharashtra, India

Country UAE Vessel's Name SPIL CITRA Import, Export

Marks &amp; Numbers As per BL

Description Process oil -40 (for industrial use only.)

Specification \_\_\_\_\_

Brand \_\_\_\_\_ Literature Enclosed \_\_\_\_\_

FOR OFFICE USE ONLY

Test Query 1. Nature & Composition of goods 2. Description of goods  
 3. Initial Boiling point 4. Final Boiling point  
 5. Content of the oil 6. Percentage of Volume (including loss)

Condition of

Release : 1. Against Bond (A) Bond No. \_\_\_\_\_ (B) Exp. Date \_\_\_\_\_

2. Partial Release %age Released \_\_\_\_\_

T.R. Validity in Months \_\_\_\_\_

Signature of AKSHAY NANDGAONKAR  
 निवारक अधिकारी/Preventive Officer  
 भारतीय सीमाशुल्क, मुंबई/Indian Customs Mumbai

7. Flash

8. Kindly give specific comments that the goods are other than transformer oil  
 9. Whether Base oil or otherwise, is it other than light oils and preparation  
 solvents (125/240), 60/80, 50/120, 145/205) IS 91475, Kerosene (IS:1459/IS:1  
 Kerosene intermediate (IS:17793), gas oil (IS:17789), Vacuum gas oil  
 (IS:17792), Light diesel oil (IS:15770), Automotive diesel fuel not  
 containing bio-diesel (IS:1460), diesel blend (IS:16531), and high  
 speed diesel (IS:16861)

Prashant Kumar  
 प्रशांत कुमार PRASHANT KUMAR  
 सीमाशुल्क अधीक्षक (नि.)/Superintendent of Customs (P)  
 भारतीय सीमाशुल्क, मुंबई/Indian Customs Mumbai  
 for ASST. COMMISSIONER OF CUSTOMS  
 (GROUP CIU)



Lab. No. 532/CIU Dt. 11.7.24

B/E No. – 3729714 Dt- 29-05-2024 Container No. – CBHU3957683

**Report:**

The sample as received is in the form of yellowish oily liquid.

It is composed of mixture of hydrocarbon more than 70 % by weight.

**The sample as received has the following constants:**

Density at 15 °C = 0.8155 g/ml

Flash point (Abel) = 6.6 °C

Kinematic viscosity at 40 °C = 2.0114 cst

Ash content = Nil

Sulphur content by weight = 0.11 %

Cetane index = 53.36

Distillation range: IBP = 73.50°C

85 % Distilled at temp = 316.74°C

95 % Distilled at temp = 354.78°C

FBP = 369.36°C

**The sample after removing the adulterants has the following constants:**

Density at 15 °C = 0.8200 g/ml

Flash point (Abel) = 51.0°C

Kinematic viscosity at 40 °C = 2.1974 cst

Ash content = Nil

Sulphur content by weight = 0.13 %

Cetane index = 52.87

Distillation range: IBP = 157.04°C

85 % Distilled at temp = 318.0°C

95 % Distilled at temp = 354.78°C

FBP = 367.78°C

Adulterant content = 2.0 %

On the basis of above analytical findings, the sample after removal of adulterants meets the requirement of Automotive diesel fuel as per IS:1460:2017 except sulphur content.

As per the definition of "adulteration" mentioned in the motor speed and high speed diesel (regulation of supply, distribution and prevention of malpractices) order, 2005, the sample under reference is **"Adulterated Diesel Fuel"**.

Sealed remnant sample returned.

*S. Bhaduri*  
23/07/2024  
SAMANKA NARAYAN BHADURI  
CHEMICAL ASSISTANT

*M. Maity* 23.07.2024  
डॉ. मृत्युंजय माइति  
Dr. MRITUNJOY MAITY  
रसायन परीक्षक ग्रेड-II  
CHEMICAL EXAMINER GR-II  
I.N.C.H. Laboratory Nhava Sheva



(ONE SAMPLE PER MEMO)

NEW CUSTOM HOUSE

NHAVA SHEVA JNCH

Date: 11/07/2024

(TO BE FILLED BY IMPORTERS / EXPORTERS / CHA)

THE FOLLOWING SAMPLES ARE FORWARDED FOR FAVOUR OF ANALYSIS

Group \_\_\_\_\_ B/E / S.B.No. 3729714 BE/ SB Date 29/05/24 Type \_\_\_\_\_ CHA No. ABAF0426HCH00Manufacturer's Name \_\_\_\_\_ Container No. - CBHU3667663Supplier's Name Alluxe trades FZEName and Address of 125 M2 WAREHOUSE, Q4-232 / P8-02-, 28 Saf Zone, P.O Box No 514611, SHARJAH  
UAEImporter / Exporter RAJ Tradess, Ground floor, Shop No. 07, Aman Chambers, Mama Parmar and Mary, Opera ha  
Mumbai - 400004, Maharashtra, IndiaCountry UAE Vessel's Name SPIL CITRA Import, Export ☒Marks & Numbers As per BLDescription Process oil - 40 (for industrial use only)

Specification \_\_\_\_\_

Brand \_\_\_\_\_ Literature Enclosed \_\_\_\_\_

FOR OFFICE USE ONLY

Test Query 1. Nature & Composition of goods 2. Description of goods  
 3. Initial Boiling point 4. Final Boiling point  
 5. Content of the oil 6. Percentage of Volume (including loss)

Condition of

Release : 1. Against Bond (A) Bond No. \_\_\_\_\_ (B) Exp. Date \_\_\_\_\_

2. Partial Release %age Released \_\_\_\_\_

T.R. Validity in Months \_\_\_\_\_

11.7.24 AKSHAY NANGAONKAR  
Preventive Officer  
निवारक अधिकारी  
सीमाशुल्क, मुंबई/Indian Customs Mumbai

Prashant  
11/07/2024  
प्रशांत कुमार PRASHANT KUMAR  
सीमाशुल्क अधीक्षक (नि.) / Superintendent of Customs (P)  
सीमाशुल्क, मुंबई/Indian Customs Mumbai  
ASST. COMMISSIONER OF CUSTOMS  
(GROUP CIU)

7. Flash point \_\_\_\_\_
8. Kindly give specific comments that the goods are other than transformer oil
9. Whether Base oil or otherwise, is it other than light oils and preparation solvents (125/240), 60/80, 50/120, 145/205) IS 91475, Kerosene (IS: 1459 / IS: 1459), Kerosene intermediate (IS: 17793), gas oil (IS: 17789), Vacuum gas oil (IS: 17792), Light diesel oil (IS: 15770), Automotive diesel fuel not containing bio-diesel (IS: 1460), diesel blend (IS: 16531), and high flash high speed diesel (IS: 16861)

Lab No 528 / CIU dt. 11/07/24

B/E No. – 3729714 Dt- 29-05-2024 Container No. – CBHU3667663

**Report:**

The sample as received is in the form of yellowish oily liquid.

It is composed of mixture of hydrocarbon more than 70 % by weight.

**The sample as received has the following constants:**

Density at 15 °C = 0.8156 g/ml

Flash point (Abel) = 10.60 °C

Kinematic viscosity at 40 °C = 2.02 cst

Ash content = Nil

Sulphur content by weight = 0.11 %

Cetane index = 53.39

Distillation range: IBP = 80.07°C

85 % Distilled at temp = 316.69°C

95 % Distilled at temp = 356.40°C

FBP = 368.69°C

**The sample after removing the adulterants has the following constants:**

Density at 15 °C = 0.8210 g/ml

Flash point (Abel) = 55°C

Kinematic viscosity at 40 °C = 2.25 cst

Ash content = Nil

Sulphur content by weight = 0.12 %

Cetane index = 52.85

Distillation range: IBP = 158.71°C

85 % Distilled at temp = 319.77°C

95 % Distilled at temp = 357.47°C

FBP = 362.39°C

Adulterant content = 3.0 %

On the basis of above analytical findings, the sample after removal of adulterants meets the requirement of Automotive diesel fuel as per IS:1460:2017 except sulphur content.

As per the definition of "adulteration" mentioned in the motor speed and high speed diesel (regulation of supply, distribution and prevention of malpractices) order, 2005, the sample under reference is **"Adulterated Diesel Fuel"**.

Sealed remnant sample returned.

*Abhinav*  
18-07-2024

*M. Maity*  
18-07-2024  
डॉ. मृत्युंजय माइति  
Dr. MRITUNJOY MAITY  
रसायन परीक्षक ग्रेड-II  
CHEMICAL EXAMINER GR-II  
J.N.C.H. Laboratory Nhava Sheva



(ONE SAMPLE PER MEMO)

NEW CUSTOM HOUSE

NHAVA SHEVA JNCH

Date: 11/07/2024

(TO BE FILLED BY IMPORTERS / EXPORTERS / CHA)

THE FOLLOWING SAMPLES ARE FORWARDED FOR FAVOUR OF ANALYSIS

Group \_\_\_\_\_ B/E / S.B.No. 3729714 BE/ SB Date 29/05/24 Type \_\_\_\_\_ CHA No. ARAFA0426HCH 00

Manufacturer's Name \_\_\_\_\_ Container No - FCIU3751643

Supplier's Name Allure trades FZE

Name and Address of 125 M2 WAREHOUSE, Q4-232 / P8-02-, 28 Saif Zone, P.O. Box No. 514611, SHARJAH, U.A.E.

Importer / Exporter RAJ Traders, Ground floor, Shop No. 07, Aman Chambers, Mama Pashmanand Marg, Opera h  
Mumbai - 400004, Maharashtra, India

Country UAE Vessel's Name SPIL CITRA Import, Export

Marks &amp; Numbers As per BL

Description Process oil - 40 (for industrial use only)

Specification \_\_\_\_\_

Brand \_\_\_\_\_ Literature Enclosed \_\_\_\_\_

FOR OFFICE USE ONLY

- Test Query 1. Nature & Composition of goods 2. Description of goods  
3. Initial Boiling point 4. Final Boiling point  
5. Content of the oil 6. Percentage of Volume (including loss)

Condition of

Release : 1. Against Bond (A) Bond No. \_\_\_\_\_ (B) Exp. Date \_\_\_\_\_

2. Partial Release %age Released \_\_\_\_\_

T.R. Validity in Months \_\_\_\_\_

Signature of Shed A. O. AKSHAY NANDGAONKAR  
Preventive Officer  
विचारक अधिकारी/Preventive Officer  
मुख्य निरीक्षक, मुंबई/Indian Customs Mumbai

Prashant Kumar  
प्रशांत कुमार PRASHANT KUMAR  
सीमा शुल्क अधीक्षक (नि.) / Superintendent of Customs (P)  
भारतीय सीमा शुल्क, मुंबई / Indian Customs Mumbai  
for ASST. COMMISSIONER OF CUSTOMS  
(GROUP CIU)

7. Flash point

8. Kindly give specific comments that the goods are other than transformer oil  
9. Whether Base oil or otherwise, is it other than light oils and preparation  
solvents (125/240), 60/80, 50/120, 145/205) IS 91475, Kerosene (IS: 1459 / IS: 1  
Kerosene intermediate (IS: 17793), gas oil (IS: 17789), Vacuum gas oil  
(IS: 17792), Light diesel oil (IS: 15770), Automotive diesel fuel not  
containing bio-diesel (IS: 1460), diesel blend (IS: 16531), and high  
speed diesel (IS: 10861)



Lab No. 525 / CZU dt. 11/07/24

B/E No. – 3729714 Dt- 29-05-2024 Container No. – FCIU3751643

**Report:**

The sample as received is in the form of yellowish oily liquid.

It is composed of mixture of hydrocarbon more than 70 % by weight.

**The sample as received has the following constants:**

Density at 15 °C = 0.815 g/ml

Flash point (Abel) = 16.6°C

Kinematic viscosity at 40 °C = 2.02 cst

Ash conten t= Nil

Sulphur content by weight = 0.11 % by wt.

Cetane index = 61.11

Distillation range: IBP = 77.49°C

85 % Distilled at temp = 317.40°C

95 % Distilled at temp = 355.41°C

FBP = 367.24°C

**The sample after removing the adulterants has the following constants:**

Density at 15 °C = 0.820 g/ml

Flash point (Abel) = 52.5°C

Kinematic viscosity at 40 °C = 2.21 cst

Ash content = Nil

Sulphur content by weight = 0.12 %

Cetane index = 52.96

Distillation range: IBP = 159.81°C

85 % Distilled at temp = 319.22°C

95 % Distilled at temp = 356.36°C

FBP = 365.56°C

Adulterant content = 2.4 %

On the basis of above analytical findings, the sample after removal of adulterants meets the requirement of Automotive diesel fuel as per IS:1460:2017 except sulphur content.

As per the definition of "adulteration" mentioned in the motor speed and high speed diesel (regulation of supply, distribution and prevention of malpractices) order, 2005, the sample under reference is "**Adulterated Diesel Fuel**".

Sealed remnant sample returned.

22-07-24  
JHALAK DAS  
CHEMICAL ASSISTANT

22-7-24  
डॉ. पूरुषोत्तम मिश्रा  
रसायन परीक्षक ग्रेड-1 / Chemical Examiner Grade-1  
जवाहरलाल नेहरू सीमा शुल्क भवन प्रयोगशाला  
Jawaharlal Nehru Custom House Laboratory  
नहाव शेवा / Nhava Sheva

(ONE SAMPLE PER MEMO)

*[Signature]*  
11.7.24

NEW CUSTOM HOUSE

NHAVA SHEVA JNCH

Date: 11/07/2024

(TO BE FILLED BY IMPORTERS /EXPORTERS / CHA)

THE FOLLOWING SAMPLES ARE FORWARDED FOR FAVOUR OF ANALYSIS

Group \_\_\_\_\_ B/E /S.B.No. 3729714 BE/ SB Date 29/05/24 Type \_\_\_\_\_ CHA No. ABAF0426HCH oc  
Manufacturer's Name \_\_\_\_\_ Container No - MSCU3531054  
Supplier's Name Allure trades FZE  
Name and Address of 125 M2 WAREHOUSE, Q4-232 / P8-02-, 28 Saif Zone, P.O Box No. 514611, SHARJAH, UAE  
Importer / Exporter RAJ Traders, Ground floor, Shop No. 07, Aman Chambers, Mama Parmanand Marg, Opera h  
Mumbai - 400004, Maharashtra, India  
Country UAE Vessel's Name SPIRITRA Import, Export ☒  
Marks & Numbers As per BL  
Description Process oil -40 (for industrial use only)  
Specification \_\_\_\_\_  
Brand \_\_\_\_\_ Literature Enclosed \_\_\_\_\_

FOR OFFICE USE ONLY

1. \_\_\_\_\_ Re, Wora 2 \_\_\_\_\_  
Test Query 1. Nature & Composition of goods 2. Description of goods  
3. Initial Boiling point 4. Final Boiling point  
5. Content of the oil 6. Percentage of Volume (including loss)

Condition of \_\_\_\_\_  
Release : 1. Against Bond (A) Bond No. \_\_\_\_\_ (B) Exp. Date \_\_\_\_\_  
2. Partial Release %age Released \_\_\_\_\_

T.R. Validity in Months \_\_\_\_\_  
*[Signature]* 11.7.24 अक्षय नंदगावकर / AKSHAY NANDGAONKAR  
Signature of Shed A.O. निवारक अधिकारी/Preventive Officer -  
भारतीय सीमाशुल्क, मुंबई/Indian Customs Mumbai

*[Signature]* 11/07/2024  
प्रशांत कुमार / PRASHANT KUMAR  
ASST. COMMISSIONER OF CUSTOMS (नि.) / Superintendent of Customs (P)  
भारतीय सीमाशुल्क, मुंबई/Indian Customs Mumbai  
(GROUP CIU)

7. Flash point  
8. Kindly give specific comments that the goods are other than transformer oil  
9. Whether Base oil or otherwise, is it other than light oils and preparation  
solvents (125/240), 60/80, 50/120, 145/205) IS 91475, Kerosene (IS: 1459 /IS: 1  
Kerosene intermediate (IS: 17793), gas oil (IS: 17789), Vacuum gas oil  
(IS: 17792), light diesel oil (IS: 15770), Automotive diesel fuel not  
containing bio-diesel (IS: 1460), diesel blend (IS: 16531), and high  
flash high speed diesel (IS: 16861)



TEST RESULT

Test Report No. \_\_\_\_\_ T.R. Date \_\_\_\_\_  
 Lab No. 533/CLV Lab Date 11/07/24 Examined ID \_\_\_\_\_

## TEST RESULT:

for repm Please see the attached sheet  
 NBH  
 07/08/24

## TECHNICAL OPINION:



Analysed and returned to the Asst. Collector on \_\_\_\_\_  
 and the Result / Technical opinion as above.  
 Remnant Sample Fully Consumed / Retaubed / Returned.

Date:

CHEMICAL EXAMINER / DY. CHIEF CHEMIST



B/E No. – 3729714

Dt- 29/05/2024

Container No. – MSCU3531054

**Report:**

The sample as received is in the form of light yellowish oily liquid.

It is composed of mixture of hydrocarbon more than 70 % by weight.

**The sample as received has the following constants:**

Density at 15 °C = 0.8153 g/cc

Flash point (Abel) = 7.6 °C

Kinematic viscosity at 40 °C = 2.0953 cst

Ash content = Nil

Sulphur content by weight = 0.1182 % by wt.

Cetane index = 54.19

Distillation range: IBP = 77.93°C

85 % Distilled at temp = 318.21 °C

95 % Distilled at temp = 353.43 °C

FBP = 363.57 °C

**The sample after removing the adulterants has the following constants:**

Density at 15 °C = 0.8199 /cc

Flash point (Abel) = 46.9 °C

Kinematic viscosity at 40 °C = 2.1915 cst

Ash content = Nil

Sulphur content by weight = 0.1164 %

Cetane index = 52.75

Distillation range: IBP = 152.63 °C

85 % Distilled at temp = 315.8 °C

90 % Distilled at temp = 353.4 °C

FBP = 369.6 °C

Adulterant content = 2 %

On the basis of above analytical findings, the sample after removal of adulterants meets the requirement of Automotive diesel fuel as per IS 1460:2017 except sulphur content.

As per the definition of "adulteration" mentioned in the motor speed and high speed diesel (regulation of supply, distribution and prevention of malpractices) order, 2005, the sample under reference is "**Adulterated Diesel Fuel**".

Sealed remnant sample returned.

*NBh*  
07/08/24  
J. P. Bahinipati  
Assistant Chemical Examiner  
JNCH Laboratory

*[Signature]*  
07-08-24  
डॉ. पूर्णिमा मिश्रा / Dr. Purnima Mishra  
रसायन परीक्षक ग्रेड-1 / Chemical Examiner Grade-1  
जवाहरलाल नेहरू कस्टम हाउस प्रयोगशाला  
Jawaharlal Nehru Custom House Laboratory  
नव्या शेवा / Nhava Sheva

(ONE SAMPLE PER MEMO)

NEW CUSTOM HOUSE

NHAVA SHEVA INCH

Date: 11/07/2024

(TO BE FILLED BY IMPORTERS / EXPORTERS / CHA)

THE FOLLOWING SAMPLES ARE FORWARDED FOR FAVOUR OF ANALYSIS

Group \_\_\_\_\_ B/E / S.B.No. 3729714 BE/ SB Date 29/05/24 Type \_\_\_\_\_ CHA No. ARAFA0426HCH oc

Manufacturer's Name \_\_\_\_\_ Container No - MEDU2029515

Supplier's Name Allure trades FZE

Name and Address of 125 M2 WAREHOUSE, Q4-232 / P8-02-, 28 Saf Zone, P.O Box No. 514611, SHARJAH, UAE

Importer / Exporter RAJ Traders, Ground floor, Shop No. 07, Aman Chambers, Mama Pashanand Marg, Opera h  
Mumbai - 400004, Maharashtra, India

Country UAE Vessel's Name SPIL CITRA Import, Export

Marks &amp; Numbers As per BL

Description Process oil -40 (for industrial use only)

Specification \_\_\_\_\_

Brand \_\_\_\_\_ Literature Enclosed \_\_\_\_\_

FOR OFFICE USE ONLY

Test Query 1. Nature & Composition of goods 2. Description of goods

3. initial boiling point 4. Final boiling point

5. Content of the oil 6. Percentage of Volume (including loss)

Condition of

Release : 1. Against Bond (A) Bond No. \_\_\_\_\_ (B) Exp. Date \_\_\_\_\_

2. Partial Release %age Released \_\_\_\_\_

T.R. Validity in Months \_\_\_\_\_

Signature of Shed A.O. AKSHAY NANDGAONKAR  
निवारक अधिकारी/Preventive Officer  
भारतीय सीमाशुल्क, मुंबई/Indian Customs Mumbai

Prashant Kumar  
प्रशांत कुमार PRASHANT KUMAR  
सीमाशुल्क अधीक्षक (नि.) / Superintendent of Customs (F)  
भारतीय सीमाशुल्क, मुंबई/Indian Customs Mumbai

ASST. COMMIS. IN CHARGE OF CUSTOMS

(GROUP CIU)

7. Flash point

8. Kindly give specific comments that the goods are other than transformer oil

9. Whether Base oil or otherwise, is it other than light oils and preparation solvents (125/240), 60/80, 50/120, 145/205) IS 91475, Kerosene (IS: 1459 / IS: 17793), gas oil (IS: 17789), Vacuum gas oil (IS: 17792), Light diesel oil (IS: 15770), Automotive diesel fuel not containing bio-diesel (IS: 1460), diesel blend (IS: 16531), and high flash high speed diesel (IS: 16861)



Lab No. 531 / CIU dt 11/07/24

B/E No. – 3729714 Dt- 29-05-2024 Container No. – MEDU2029515

**Report:**

The sample as received is in the form of yellowish oily liquid.

It is composed of mixture of hydrocarbon more than 70 % by weight.

**The sample as received has the following constants:**

Density at 15 °C = 0.8158 g/ml

Flash point (Abel) = 10.6°C

Kinematic viscosity at 40 °C = 2.1016 cst

Ash content = Nil

Sulphur content by weight = 0.116 % by wt.

Cetane index = 53.40

Distillation range: IBP = 80.18°C

85 % Distilled at temp = 319.99°C

95 % Distilled at temp = 356.75°C

FBP = 365.59°C

**The sample after removing the adulterants has the following constants:**

Density at 15 °C = 0.8201 g/ml

Flash point (Abel) = 47.0°C

Kinematic viscosity at 40 °C = 2.1781 cst

Ash content = Nil

Sulphur content by weight = 0.1164 %

Cetane index = 52.73

Distillation range: IBP = 155.44°C

85 % Distilled at temp = 318.34°C

95 % Distilled at temp = 355.51°C

FBP = 364.96°C

Adulterant content = 2.1 %

On the basis of above analytical findings, the sample after removal of adulterants meets the requirement of Automotive diesel fuel as per IS:1460:2017 except sulphur content.

As per the definition of “adulteration” mentioned in the motor speed and high speed diesel (regulation of supply, distribution and prevention of malpractices) order, 2005, the sample under reference is “Adulterated Diesel Fuel”.

Sealed remnant sample returned.

NJB/mi  
31/07/24

J. P. Bahinipati  
Assistant Chemical Examiner  
JNCH Laboratory

31/07/24  
डॉ. पूरुषिमा मिश्रा / Dr. Purnima Mishra  
रसायन परीक्षक ग्रेड-1 / Chemical Examiner Grade-1  
जवाहरलाल नेहरू कस्टम हाउस प्रयोगशाला  
Jawaharlal Nehru Custom House Laboratory  
नव्या शेवा / Nhava Sheva



(ONE SAMPLE PER MEMO)

NEW CUSTOM HOUSE

NHAVA SHEVA JNCH

Date: 11/07/2024

(TO BE FILLED BY IMPORTERS / EXPORTERS / CHA)

THE FOLLOWING SAMPLES ARE FORWARDED FOR FAVOUR OF ANALYSIS

Group \_\_\_\_\_ B/E /S.B.No. 3729714 BE/ SB Date 29/05/24 Type \_\_\_\_\_ CHA No. ARAF0426HCH oc  
 Manufacturer's Name \_\_\_\_\_ Container No - CBHU4033302  
 Supplier's Name Allure trades FZE  
 Name and Address of 125 M2 WAREHOUSE, Q4-232 / P8-02-, 28 Saf Zone, P.O Box No. 514611, SHARJAH, UAE  
 Importer / Exporter RAJ Traders, Ground floor, Shop No. 07, Aman Chambers, Mama Parmchand Marg, Opera h  
Mumbai - 400004, Maharashtra, India  
 Country UAE Vessel's Name SPIL CITRA Import, Export ☒  
 Marks & Numbers As per BL  
 Description Process oil -40 (for industrial use only)  
 Specification \_\_\_\_\_  
 Brand \_\_\_\_\_ Literature Enclosed \_\_\_\_\_

FOR OFFICE USE ONLY

Key Word 2 \_\_\_\_\_  
 Test Query 1. Nature & Composition of goods 2. Description of goods  
 3. Initial Boiling point 4. Final Boiling point  
 5. Content of the oil 6. Percentage of Volume (including loss)

Condition of

Release : 1. Against Bond (A) Bond No. \_\_\_\_\_ (B) Exp. Date \_\_\_\_\_  
 2. Partial Release %age Released \_\_\_\_\_

T.R. Validity in Months \_\_\_\_\_

Signature of AKSHAY NANDGAONKAR  
अक्षय नंदगावकर  
 Preventive Officer  
 7. निष्काशक अधिकारी/Preventive Officer  
भारतीय कस्टमर्स मुंबई/Indian Customs Mumbai

Punam  
प्रशांत कुमार PRASHANT KUMAR  
सीमा शुल्क अधीक्षक (नि.) / Superintendent of Customs (P)  
भारतीय कस्टमर्स मुंबई/Indian Customs Mumbai  
 for ASST. COMMISSIONER OF CUSTOMS  
 (GROUP CIU)

8. Kindly give specific comments that the goods are other than transformer oil  
 9. Whether Base oil or otherwise, is it other than light oils and preparation solvents (125/240), 60/80, 50/120, 145/205) IS 91475, Kerosene (IS: 1459 / IS: 1459 intermediate (IS: 17793), gas oil (IS: 17789), Vacuum gas oil (IS: 17792), Light diesel oil (IS: 15770), Automotive diesel fuel not containing bio-diesel (IS: 1460), diesel blend (IS: 16531), and high speed diesel (IS: 16861)

Lab No 526/CTV dt- 11/07/24

B/E No. – 3729714 Dt- 29-05-2024 Container No. – CBHU4033302

**Report:**

The sample as received is in the form of yellowish oily liquid.

It is composed of mixture of hydrocarbon more than 70 % by weight.

**The sample as received has the following constants:**

Density at 15 °C = 0.8154 g/ml

Flash point (Abel) = 7.60 °C

Kinematic viscosity at 40 °C = 2.02 cst

Ash content = Nil

Sulphur content by weight = 0.12 % by wt.

Cetane index = 53.52

Distillation range: IBP = 73.06 °C

85 % Distilled at temp = 315.91 °C

95 % Distilled at temp = 354.79 °C

FBP = 367.24 °C

**The sample after removing the adulterants has the following constants:**

Density at 15 °C = 0.8207 g/ml

Flash point (Abel) = 55.10°C

Kinematic viscosity at 40 °C = 2.23 cst

Ash content = Nil

Sulphur content by weight = 0.12 %

Cetane index = 52.77

Distillation range: IBP = 162.00°C

85 % Distilled at temp = 317.20°C

95 % Distilled at temp = 355.70°C

FBP = 371.50°C

Adulterant content = 2.5 %

On the basis of above analytical findings, the sample after removal of adulterants meets the requirement of Automotive diesel fuel as per IS:1460:2017 except sulphur content.

As per the definition of “adulteration” mentioned in the motor speed and high speed diesel (regulation of supply, distribution and prevention of malpractices) order, 2005, the sample under reference is “Adulterated Diesel Fuel”.

Sealed remnant sample returned.

*Abhinav*  
01-08-2024

*M. Maity*  
01.08.2024

डॉ. मृत्युंजय माहति  
Dr. MRITUNJOY MAITY  
रसायन परीक्षा में ग्रेड-II  
CHEMICAL EXAMINER GR-II  
J.N.C.H. Laboratory Nhava Sheva



(ONE SAMPLE PER MEMO)

NEW CUSTOM HOUSE

NHAVA SHEVA JNCH

Date: 11/07/2024

(TO BE FILLED BY IMPORTERS / EXPORTERS / CHA)

THE FOLLOWING SAMPLES ARE FORWARDED FOR FAVOUR OF ANALYSIS

Group \_\_\_\_\_ B/E / S.B.No. 3729714 BE/ SB Date 29/05/24 Type \_\_\_\_\_ CHA No. ARAF0426HCH 00  
 Manufacturer's Name \_\_\_\_\_ Container No - CCLU3884940  
 Supplier's Name Allure trades FZE  
 Name and Address of 125 M2 WAREHOUSE, Q4-232 / P8-02-, 28 Saf Zone, P.O. Box No. 514611, SHARJAH, UAE  
 Importer / Exporter Raj Traders, Ground floor, Shop No. 07, Aman Chambers, Mama Pashmanand Marg, Spaza h Mumbai - 400004, Maharashtra, India  
 Country UAE Vessel's Name SPIRITRA Import, Export ☒  
 Marks & Numbers As per BL  
 Description Process oil - 40 (for industrial use only)  
 Specification \_\_\_\_\_  
 Brand \_\_\_\_\_ Literature Enclosed \_\_\_\_\_

FOR OFFICE USE ONLY

Test Query 1. Nature & Composition of goods 2. Description of goods  
 3. Initial Boiling point 4. Final Boiling point  
 5. Content of the oil 6. Percentage of Volume (including loss)

Condition of

Release : 1. Against Bond (A) Bond No. \_\_\_\_\_ (B) Exp. Date \_\_\_\_\_

2. Partial Release %age Released

T.R. Validity in Months \_\_\_\_\_

Signature of Shed A.O. \_\_\_\_\_

**AKSHAY NANDGAONKAR**  
 निरीक्षक अधिकारी/Preventive Officer  
 भारतीय सीमाशुल्क, मुंबई/Indian Customs Mumbai

**Prashant Kumar**  
11/07/2024  
**प्रशांत कुमार/PRASHANT KUMAR**  
 सीमाशुल्क अधीक्षक (नि.) / Superintendent of Customs (P)  
 भारतीय सीमाशुल्क, मुंबई/Indian Customs Mumbai  
 for ASST. COMMISSIONER  
 (GROUP CIU)

7. Flash point  
 8. Kindly give specific comments that the goods are other than transformer oil  
 9. Whether Base oil or otherwise, is it other than light oils and preparation solvents (125/240), 60/80, 50/120, 145/205) IS 91475, Kerosene (IS: 1459 / IS: 1459 intermediate (IS: 17793), gas oil (IS: 17789), Vacuum gas oil (IS: 17792), light diesel oil (IS: 15770), Automotive diesel fuel not containing bio-diesel (IS: 1460), diesel blend (IS: 11531), and high flash high speed diesel (IS: 11681)



Lab No. 527/CIU dt. 11/07/24

B/E No. – 3729714 Dt- 29-05-2024 Container No. – CCLU3864940

**Report:**

The sample as received is in the form of yellowish oily liquid.

It is composed of mixture of hydrocarbon more than 70 % by weight.

**The sample as received has the following constants:**

Density at 15 °C = 0.8156 g/ml

Flash point (Abel) = 10.10 °C

Kinematic viscosity at 40 °C = 2.01 cst

Ash content = Nil

Sulphur content by weight = 0.11 % by wt.

Cetane index = 53.54

Distillation range: IBP = 73.97 °C

85 % Distilled at temp = 309.00 °C

95 % Distilled at temp = 340.96 °C

FBP = 352.75 °C

**The sample after removing the adulterants has the following constants:**

Density at 15 °C = 0.8208 g/ml

Flash point (Abel) = 60.10 °C

Kinematic viscosity at 40 °C = 2.20 cst

Ash content = Nil

Sulphur content by weight = 0.12 %

Cetane index = 52.76

Distillation range: IBP = 163.90 °C

85 % Distilled at temp = 316.90 °C

95 % Distilled at temp = 356.00 °C

FBP = 371.90 °C

Adulterant content = 2.5 %

On the basis of above analytical findings, the sample after removal of adulterants meets the requirement of Automotive diesel fuel as per IS:1460:2017 except sulphur content.

As per the definition of "adulteration" mentioned in the motor speed and high speed diesel (regulation of supply, distribution and prevention of malpractices) order, 2005, the sample under reference is "Adulterated Diesel Fuel".

Sealed remnant sample returned.

*Abhinav*  
01-08-2024

*M. Maity* 01.08.2024  
डॉ. मृत्युंजय माइती  
Dr. MRITUNJOY MAITY  
रसायन परीक्षक ग्रेड-II  
CHEMICAL EXAMINER GR-II  
J.N.C.H. Laboratory Nhava Sheva

Panchanama dated 10.07.2024 drawn at CWC Distripark Ltd CFS, Sector-7, Dronagiri Node, Taluka- Uran, Distt. – Raigad, Maharashtra-400707, for the examination of goods imported in 10 x 20 feet containers vide Bill of Entry No. 3729714 dated 29.05.2024 pertaining to Importer M/s. Raj Traders (IEC: 0316949132) having address at Ground Floor, Shop number 07, Aman Chambers, Mama Paramanand Marg, Opera House, Mumbai - 400 004, Maharashtra.

Pancha No. 1:

Name : Shri Ravindra Gopinath Patil  
D. O. B. : 21.07.1975  
Occupation : Service  
Address : 499, Kalambusare, Chirner, Raigarh, Maharastra - 410206  
Aadhar No : 8051 2544 4806  
Mobile No : 8424936280

Pancha No. 2:

Name : Shri Rutik Ganesh Nalavade  
D.O.B. : 23.08.2000  
Occupation : Service  
Address : At post Pimpaloli, VTC: Mandangad, Dist. Ratnagiri, Maharashtra - 415 202  
Aadhar No. : 2405 9326 1839  
Mobile No : 8379944286

On being called upon by a person who identified himself as Shri Akshay Nandgaonkar, IO, CIU, JNCH by showing his identity card, we the above mentioned Panchas presented ourselves at 02:00 PM on 10.07.2024 at CWC Distripark Ltd CFS, Sector-7, Dronagiri Node, Taluka- Uran, Distt. – Raigad, Maharashtra-400707. Here, we were introduced to Shri Shashank Singh,

P1

*[Signature]*

P2

*[Signature]*



Appraising Officer, CIU, JNCH and Shri Prashant Kumar, Superintendent of Customs, CIU, JNCH by showing their Identity Card. We were also introduced to Shri Shri Narayana Bangera, Sr. Operations Executive, CWC Distripark, who introduced himself by showing the his identity card provided by the CFS and Shri Devendra Shirsekar, Executive Director, Sky Bliss Shipping Agency having address at 41/B, Gr. Floor, Neco Chambers, Plot No. 48, Sector-22, CBD Belapur, Navi Mumbai - 400 614.

We, the above mentioned panchas were informed by above mentioned Customs Officers that they were to examine the goods which were contained in 10 Containers (20" ) and imported vide Bill of Entry No. 3729714 dated 29.05.2024 filed on behalf of M/s. Raj Traders (IEC: 0316949132) by Custom Broker Aries Cargo Movers and the same is kept on hold by the CIU, JNCH vide Hold No. 05/2024-25 dated 08.07.2024. Thereafter, the above said Customs Officers requested both of us to witness the proceedings of the sampling/ examination of the above-mentioned goods for which we the above mentioned panchas readily agreed. Then, we were shown the copy of CIU hold letter dated 08.07.2024. We the above-mentioned Panchas have put our dated signature on above mentioned Hold letter as token of having seen the same.

Then, we the panchas were asked to follow the above-mentioned customs officers to the de-stuff point (D-20) inside the CFS where the 10 (20" ) containers were kept. Then CIU officers informed us that specific information

P1



P2





has been received with respect to the goods attempted to be imported vide Bill of Entry No. 3729714 dated 29.05.2024 and they have a reasonable belief that there is mis-declaration and goods are attempted to be imported in violation of Customs Act, 1962 or any other allied act for the time being in force, and hence samples are needed to be drawn from the subject goods to ascertain the identity of the goods. CIU officers also informed that the said goods had already been examined by Docks Officer as per the examination order.

Thereafter in our presence, the said CIU officers instructed the CFS Staff to arrange for space so as to stack the subject containers for the purpose of sampling/ examination. Thereafter, we the above mentioned Panchas followed the containers to the open yard near exit gate under coverage of CCTV cameras in CWC Distripark Ltd. where the 10 containers were grounded for sampling/ examination. The Customs officer asked one labourer to open the gate of containers one by one. We the panchas prima facie observed that there was one large white colored flexibag inside the 20 feet container and the front of the flexibag was covered with brown colored cardboard bearing a white colored paper sticker which mentioned the description of the goods as " Process Oil- 40 (For Industrial Use Only), Gross weights and Net weights of the respective containers and the Country Of Origin as UAE. One valve was present at the bottom of the flexibag near the door of container. Then the Customs officers with the assistance of the labourers available at the CFS

P1



P2



18/7/24

drew the samples from the valve present in the flexibag inside the container. The labourer then went on to open gates of each container and drew sample in one transparent plastic bag. Then the labourer poured the sample into two white plastic bottles on which the container number was mentioned. We the panchas noticed that the sample drawn from the valve was a pale yellow colored liquid having a peculiar odour. Thereafter all the samples were put in plastic bag and further put into green envelop and sealed with lac seal bearing number 27 in our presence by Customs officials.

In our presence and in presence of Shri Narayana Bangera, Sr. Operations Executive, CWC Distripark, and Shri Devendra Shirsekar, Executive Director, Sky Bliss Shipping Agency, the said CIU Officers went on to check every container one by one and drew representative samples in duplicate from each and every container which were then put into white plastic bottles.

Therafter, in our presence and in presence of Shri Narayana Bangera, Sr. Operations Executive, CWC Distripark, and Shri Devendra Shirsekar, Executive Director, Sky Bliss Shipping Agency, after completion of the sampling/ examination, the valve of the flexibag was properly closed and the gate of container was closed and the container was sealed with blue colored customs bottle seal. The list of container number and custom bottle seal number are tabulated as below:

Sr. No.	Container Number	Bottle Seal Number
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P1  
  
10/07/24

P2  




1	CBHU3667663	457 9351
2	CBHU3957683	457 9352
3	CBHU4033302	457 9353
4	CCLU3864940	457 9354
5	CSLU1221523	457 9355
6	FCIU3372193	457 9356
7	FCIU3751643	457 9357
8	MEDU2029515	457 9358
9	MEDU3179675	457 9359
10	MSCU3531054	457 9360

Thereafter, the manager incharge of the CWC Distripark Ltd. CFS, was requested to ensure safe custody of the goods and was also advised to keep the goods under 24\*7 surveillance in container hold area and not to release the goods without the written instructions received from CIU, JNCH.

The above said proceedings which had started at 05:30PM on 10.07.2024 concluded at 08:30 PM on 10.07.2024 at the same place. No religious sentiments were hurt. No untoward incident happened during the course of panchanama. The panchanama was concluded in a peaceful manner and no damage was caused either to goods or any property during the course

M1

Gruva

P2

Rud

10/7/24



of panchanama and nothing was taken from the above packages. We the above said panchas have read over the said proceedings typed and printed on 06 pages including annexure and find that it has been correctly recorded and we have put our dated signature on each page of this panchanama dated 10.07.2024.

Drawn by me as per panchas say



(Akshay Nandgaonkar)


IO, CIU, JNCH

Pancha 1

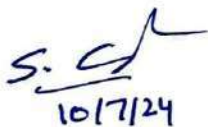


(Shri Ravindra Patil)

Pancha 2



(Shri Rutik Nalavade)



(Shashank Singh)

AO, CIU



(Prashant Kumar)

Supdt, CIU

We were present during the course of Panchanama-



(Shri Narayana Bangera)



(Shri Devendra Shirsekar)



Sheva  
10/07/24



भारत सरकार  
Government of India

भारतीय विशिष्ट ओळख प्राधिकरण  
Unique Identification Authority of India

नोंदविण्याचा क्रमांक / Enrollment No. : 2006/90049/26924

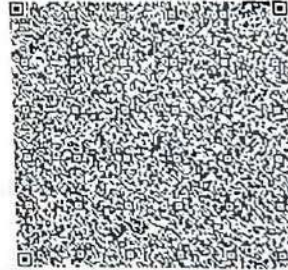
13/03/2012

To  
Rutik Ganesh Nalavade  
ऋतिक गणेश नलावडे  
Gujarwadi,  
At.Post. Pimpaloli,  
VTC: Mandangad,  
District: Ratnagiri,  
State: Maharashtra, PIN Code: 415202,  
Mobile: 8379944286

10850097



KF108500977FI



आपला आधार क्रमांक / Your Aadhaar No. :

**2405 9326 1839**

माझे आधार, माझी ओळख



भारत सरकार  
Government of India



ऋतिक गणेश नलावडे  
Rutik Ganesh Nalavade  
जन्म तारीख / DOB: 23/06/2000  
पुरुष / Male

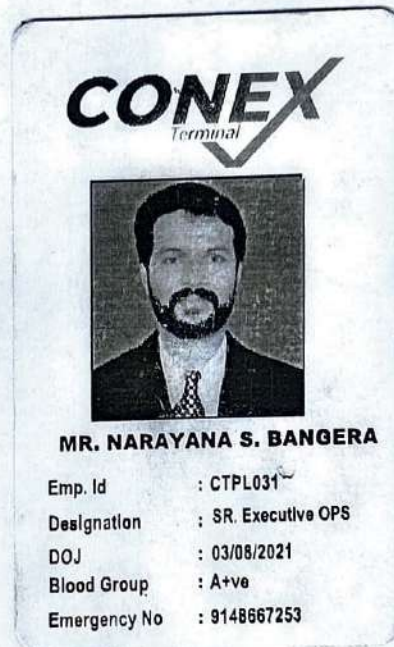
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10/7/24

13/03/2012

**2405 9326 1839**

माझे आधार, माझी ओळख





*MB*  
*10/07/2024*



49

KF490542989FI

ನಿಮ್ಮ ಆಧಾರ್ ಸಂಖ್ಯೆ / Your Aadhaar No. :

**4255 7453 8467**

**ನನ್ನ ಆಧಾರ್, ನನ್ನ ಗುರುತು**



ಭಾರತ ಸರ್ಕಾರ

Government of India



Issue Date: 10/11/2013



ನಾರಾಯಣ ಸೋಮಪ್ಪ ಬಂಗೇರ

**Narayana Somappa Bangera**

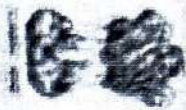
ಜನ್ಮ ದಿನಾಂಕ / DOB: 01/06/1983

ಪುರುಷ / Male

**4255 7453 8467**

ನರಸಾಂಗಿ  
10/11/13





ಭಾರತೀಯ ವಿಶಿಷ್ಟ ಗುರುತು ಪ್ರಾಧಿಕಾರ

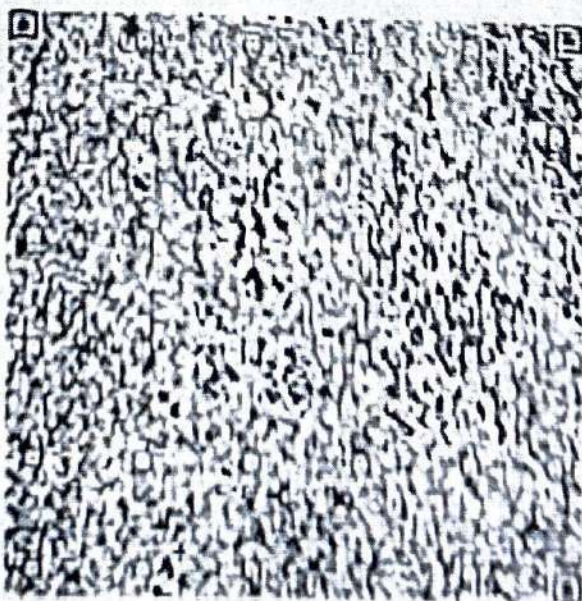
Unique Identification Authority of India



ಆಧಾರ್ S/O: ಸೋಮಪ್ಪ ಮೂಲ್ಯ, #2-96, ನಡು ಕೆರೆ ಹೌಸ್,  
ನಡು ಕೆರೆ ಮನೆಯಲ್ಲಿ, ಬಂಗಲೆಯಲ್ಲಿ, ದಕ್ಷಿಣ ಕನ್ನಡ, ಕರ್ನಾಟಕ,  
575030

Print Date: 02/04/2021

Address: S/O: Somappa Moolya, #2-96,  
Nadu Kere House, Kulhethoor Bajau Post,  
Mangalore, Dakshina Kannada, Karnataka,  
575030



4255 7453 8467

ABH  
10/07/2021



1947

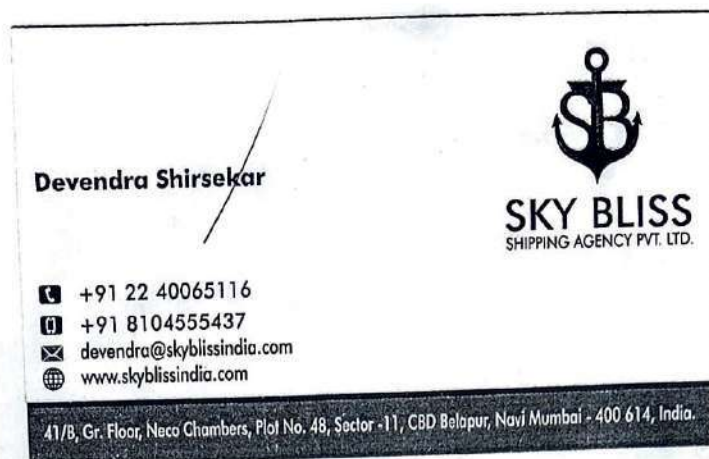


help@uidai.gov.in



www.uidai.gov.in





*[Handwritten signature]*

**OFFICE OF THE PR. COMMISSIONER OF CUSTOMS (NS-I)**  
**JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,**  
**TAL. URAN, DIST-RAIGAD, MAHARASHTRA - 400 707.**

F. No. S/26-Misc-460/2018-19/Gr.I&IA

Date: .01.2022

DIN: 20220178NW0000555030

**Public Notice No: 08 dated 31.01.2022**

**Sub:** Practice and assessment of petroleum products under chapter-27 review thereof- reg.

Attention of importers, customs brokers, other members of trade and industries is invited to Public Notice No. 34/2019-20 dated 27.03.2020 wherein assessment practice and testing guidelines have been laid down for products falling under CTH 27101591 to 27101990 in the light of DRI alerts, that restricted items such as Automotive Diesel Fuel, HFHSD, LDO, etc. are being imported by mis-declaring and mis-classifying them under freely importable category of products of this chapter. As per this P.N. if the importer is other than manufacturer and the goods imported are classified under any of the Tariff Items between 27101951 to 27101990 (both included), sample has to be invariably drawn and forwarded to DYCC for test and assessment is done on first check basis.

2. Representations have been received from reputed lubricant manufacturers that they import certain lubricants and allied products for sale as such to customers including industrial consumers like automotive manufacturers; these products fall under T.I. 27101977, 27101978, 27101979, 27101981, 27101983, 27101988 and 27101990; considerable delay is occurring in clearance of such imports on account of the condition of compulsory testing and first check assessment.

3. On the other hand, it has also been observed that certain importers are resorting to import of Automotive Diesel Fuel (27101944) and Kerosene (27101932) by mis-declaring them as Mixed Glycol (38249100), as per recent DRI Alert Circular.

4. The above two issues have been examined. Keeping in view, the concerns/difficulties of genuine importers of lubricants as well as the modus of importing Diesel and Kerosene under the guise of Mixed Glycol, the Public Notice 34/2019-20 is amended by substituting para 4 and 7 as below:

“4. Representative sealed sample of all consignments of CTI 27101951 to 27101990 and CTI 38249100 will invariably be drawn and forwarded to DYCC for test on first check basis.”


“7. In all other cases including the imports by other non-manufacturer importers (with or without a valid PTR) and cases of manufacturer importer without a valid PTR shall be mandatorily subjected to the first check assessment with sample tested at DYCC/designated Laboratory for requisite parameters.

However, if the Bill of Entry is filed classifying the goods under 27101977, 27101978, 27101979, 27101981, 27101983, 27101988, and 27101990 and the value declared/self-assessed is Rs.100 or more per liter, the Bill of Entry shall be finally assessed under second check. The importer, however, shall upload the valid PTR (not more than 6 months old) or Manufacturer's certificate of analysis on E-Sanchit. Importer shall also declare the details of relied upon valid PTR in description field of Bill of Entry.”

5. Difficulty, if any may be brought to the notice of Deputy/Assistant Commissioner is charge of Gr. 1A, NS-1 (e-mail id: group-1jnch@gov.in)

6. Action to be taken in terms of decisions taken in this Public Notice should be considered as Standing Order for the purpose of officers and staff.

Encl: Copy to P.N. 34/2019-20  
Dated 27.03.2020

  
(U. Niranjana) 31.1.2022  
Pr. Commissioner, NS-I  
JNCH, Nhava Sheva

Copy to:-

1. The Chief Commissioner of Customs, Mumbai Zone-II
2. All the Commissioner of Customs, Mumbai Zone-II
3. All Addl./Jt. Commissioner of Customs, Mumbai Zone-II
4. All Deputy Commissioner of Customs, Mumbai Zone-II
5. The DC/EDI for uploading on the JNCH website
6. BCBA/FIEO for circulation among their members, trade and industry (by email).



**OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-I)**  
**JAWAHARLAL NEHRU CUSTOM HOUSE, TAL – URAN, NHAVA SHEVA,**  
**DIST – RAIGAD, NAVI MUMBAI – 400 707, MAHARASHTRA**

F.No. S/26-Misc-460/2018-19 Gr. I & IA

Date :- 27.03.2020

**PUBLIC NOTICE NO.34/2019-20**

**Sub:- Practice of assessment of Petroleum products under Chapter 27-  
Review thereof- reg.**

Attention of Importers, Customs Brokers, other members of Trade & Industry is invited to Public Notice No. 47/2019 dated 23.05.2019 wherein assessment practice and testing guidelines and clearance thereof against valid Test Report of DYCC/designated laboratories for certain categories of importers was laid down for Petroleum products falling under CTH 27101960 (Base Oil) & 27101990 (Other).

2. Vide DGFT Notification No. 38/2015-20 dated 01.01.2020, Entries under CTH 271019 have been amended by way of split/merger/deletion. Therefore, Public Notice. 47/2019 dated 23.05.2019 is no more relevant. The same is hereby rescinded. Accordingly, no PTR for the period before 01.01.2020 shall be accepted for future consignments.

3. Vide above DGFT Notification, "Petroleum Oils and other products of Oil" falling under Heading 2707 have been split into various specific sub-headings. It has, therefore, been decided to adopt following practice for the assessment of the petroleum products falling under Heading 2710 with immediate effect.

4. Representative Sealed Sample of all consignments of CTH 27101951 to 27101990 will invariably be drawn & forwarded to DYCC for test on first check basis.

4.1. Provided, if the sample of goods under above mentioned CTH has already been tested after 01.01.2020 for the parameters of Solvents/Gasoline/Kerosene/Gas oil etc. and the test report of the same was found to be acceptable, then such shipments are not required to be tested again in case the conditions at Para 5, 6 & 7 of this Public Notice are fulfilled.

5. **In case of manufacture importer having actual user credentials and overseas supplier also being manufacturer:** where the goods are covered under a manufacturer's invoice and a valid PTR (not more than 6 months old and should be dated after 01.01.2020 covering the identical goods, grade, specifications, COO and supplier) is available then in such cases Bill of Entry shall be finally assessed on second check basis subject to the following conditions:

(i) Importer to upload the supporting documents to substantiate their claim of being manufacturer and actual user of the goods on E-Sanchit.

(ii) Importer to upload the supporting documents to substantiate their claim of supplier being manufacturer of the goods on E-Sanchit.

(iii) Importer to declare details of relied upon valid PTR in Description field of Bill of Entry and upload copy of the same on E-Sanchit.

6. **In case of manufacturer importer having actual user credentials and foreign supplier being other than manufacturer:** if a valid PTR (Not more than 6 months old and dated after 01.01.2020 covering the identical goods, grade, specifications, COO and supplier) is available- then in such cases, Bill of Entry shall be provisionally assessed on second check basis with sample to be tested at DYCC/designated Lab subject to the following conditions:-

(i) Importer to upload the supporting documents to substantiate their claim of being manufacturer and actual user of the goods on E-Sanchit.

(ii) Importer to declare details of relied upon valid PTR in Description field of Bill of Entry and upload copy of the same on E-Sanchit.

7. In all other cases including the imports by other non-manufacturer importers (with or without a valid PTR) and cases of manufacturer importer without a valid PTR shall be mandatorily subjected to first check assessment with sample tested at DYCC/designated Laboratory for requisite parameters.

8. Difficulty, if any may also be brought to the notice of Deputy/Assistant Commissioner in charge of Gr. IA, NS-I (e-mail id [anil.pundir1961@gov.in](mailto:anil.pundir1961@gov.in))

9. Action to be taken in terms of decisions taken in this Public Notice should be considered as standing order for the purpose of officers and staff.

-sd-  
(S. K. Mall)  
Commissioner of Customs, NS-I  
JNCH, Nhava Sheva

Copy to:-

1. The Chief Commissioner of Customs, Mumbai Zone-II.
2. All the Commissioner of Customs, Mumbai Zone- II.
3. All Addl./Jt. Commissioner of Customs, Mumbai Zone-II.
4. All Deputy Commissioner of Customs, Mumbai Zone-II.
5. The DC/EDI for uploading on the JNCH website.
6. BCBA/FIEO for circulation among their members, trade and industry (by email).



Lab No - 668/HEC  
TRS

dt - 11/06/24

B/E No- 3729714 Dt-29-05-2024

**Report:** The sample as received is in the form of yellowish oily liquid.

It is composed of mixture of hydrocarbon more than 70% by weight having following constants:

Density at 15 °C = 0.8534 gm/ml

Flash point (COC) = 242.10 °C

Kinematics Viscosity at 40°C = 30.28 Cst

Kinematics Viscosity at 100°C = 5.53 Cst

Ash content = Nil

Total Acid Number (TAN) = Nil

On the basis of above analytical findings, the sample u/r has the characteristics of Base oil (IS:18722: 2024).

Rest of the queries raised are not relevant to the sample under reference.

Sealed remnant sample returned.

Abhayankar  
15-06-2024  
ABHAYANKAR MAURYA  
Chemical Assistant

M. Maity  
15.06.2024  
डॉ. मृत्युंजय माइति  
Dr. MRITUNJOY MAITY  
सहायक निदेशक-II  
GR-II  
J.N.C.H. Laboratory Nhava Sheva

Signature Not Verified

Digitally signed by RAVEE DNYANDEO DESAI

Date: 2024.06.18 14:05:31 IST

Reason: Secure Document

File No. CUS/APR/BE/MSC/2033/2024/G-2(C-F)-O/o Commr-CUS-Nhava Sheva-I (Computer No. 1317520)

Generated from office by Abhinav, PO(ABH)-CIU-CUS-GEN-NHAVA SHEVA, PREVENTIVE OFFICER, Customs-General-Commissionerate-Nhava Sheva on 07/08/2025 11:36 am



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**OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-I)**  
**JAWAHARLAL NEHRU CUSTOM HOUSE, TAL – URAN, NHAVA SHEVA,**  
**DIST – RAIGAD, NAVI MUMBAI – 400 707, MAHARASHTRA**

F.No. S/26-Misc-460/2018-19 Gr. I & IA

Date :- 27.03.2020

**PUBLIC NOTICE NO.34/2019-20**

**Sub:- Practice of assessment of Petroleum products under Chapter 27-  
Review thereof- reg.**

Attention of Importers, Customs Brokers, other members of Trade & Industry is invited to Public Notice No. 47/2019 dated 23.05.2019 wherein assessment practice and testing guidelines and clearance thereof against valid Test Report of DYCC/designated laboratories for certain categories of importers was laid down for Petroleum products falling under CTH 27101960 (Base Oil) & 27101990 (Other).

2. Vide DGFT Notification No. 38/2015-20 dated 01.01.2020, Entries under CTH 271019 have been amended by way of split/merger/deletion. Therefore, Public Notice. 47/2019 dated 23.05.219 is no more relevant. The same is hereby rescinded. Accordingly, no PTR for the period before 01.01.2020 shall be accepted for future consignments.

3. Vide above DGFT Notification, "Petroleum Oils and other products of Oil" falling under Heading 2707 have been split into various specific sub-headings. It has, therefore, been decided to adopt following practice for the assessment of the petroleum products falling under Heading 2710 with immediate effect.

4. Representative Sealed Sample of all consignments of CTH 27101951 to 27101990 will invariably be drawn & forwarded to DYCC for test on first check basis.

4.1. Provided, if the sample of goods under above mentioned CTH has already been tested after 01.01.2020 for the parameters of Solvents/Gasoline/Kerosene/Gas oil etc. and the test report of the same was found to be acceptable, then such shipments are not required to be tested again in case the conditions at Para 5, 6 & 7 of this Public Notice are fulfilled.

5. **In case of manufacture importer having actual user credentials and overseas supplier also being manufacturer:** where the goods are covered under a manufacturer's invoice and a valid PTR (not more than 6 months old and should be dated after 01.01.2020 covering the identical goods, grade, specifications, COO and supplier) is available then in such cases Bill of Entry shall be finally assessed on second check basis subject to the following conditions:

(i) Importer to upload the supporting documents to substantiate their claim of being manufacture and actual user of the goods on E-Sanchit.

(ii) Importer to upload the supporting documents to substantiate their claim of supplier being manufacturer of the goods on E-Sanchit.

(iii) Importer to declare details of relied upon valid PTR in Description field of Bill of Entry and upload copy of the same on E-Sanchit.

6. **In case of manufacturer importer having actual user credentials and foreign supplier being other than manufacturer:** if a valid PTR (Not more than 6 months old and dated after 01.01.2020 covering the identical goods, grade, specifications, COO and supplier) is available- then in such cases, Bill of Entry shall be provisionally assessed on second check basis with sample to be tested at DYCC/designated Lab subject to the following conditions:-

(i) Importer to upload the supporting documents to substantiate their claim of being manufacture and actual user of the goods on E-Sanchit.

(ii) Importer to declare details of relied upon valid PTR in Description field of Bill of Entry and upload copy of the same on E-Sanchit.

7. In all other cases including the imports by other non-manufacturer importers (with or without a valid PTR) and cases of manufacturer importer without a valid PTR shall be mandatorily subjected to first check assessment with sample tested at DYCC/designated Laboratory for requisite parameters.

8. Difficulty, if any may also be brought to the notice of Deputy/Assistant Commissioner in charge of Gr. IA, NS-I (e-mail id [anil.pundir1961@gov.in](mailto:anil.pundir1961@gov.in))

9. Action to be taken in terms of decisions taken in this Public Notice should be considered as standing order for the purpose of officers and staff.

-sd-  
(S. K. Mall)  
Commissioner of Customs, NS-I  
JNCH, Nhava Sheva

Copy to:-

1. The Chief Commissioner of Customs, Mumbai Zone-II.
2. All the Commissioner of Customs, Mumbai Zone- II.
3. All Addl./Jt. Commissioner of Customs, Mumbai Zone-II.
4. All Deputy Commissioner of Customs, Mumbai Zone-II.
5. The DC/EDI for uploading on the JNCH website.
6. BCBA/FIEO for circulation among their members, trade and industry (by email).

10/6/24  
10/6/24  
10/6/24

(ONE SAMPLE PER MEMO)

JAWAHARLAL NEHRU  
CUSTOM HOUSE  
NHAVA SHEVATest Report No. 177T.R Date: 10/06/24(TO BE FILLED BY IMPORTERS/EXPORTERS / CHA)  
THE FOLLOWING SAMPLES ARE FORWARDED FOR FAVOUR OF ANALYSISType: FIRST CHECKGroup: 2C B/E No: 3729714 B/E date: 29/05/2024 CHA No: ABAFA0426HCH001

Manufacturer's Name: \_\_\_\_\_

Supplier's Name: ALLURE TRADES FZE.Name and Address of: 125 M2 WARE HOUSE, Q 4-232 / P8-02-, 28 SAIF  
ZONE, P.O. BOX NO. 514611, SHARJAH, UNITED ARAB EMIRATES.Importer/Exporter: RAJ TRADERS.GROUND FLOOR, SHOP NO. 07, AMAN CHAMBERS, MAMA PARMANAND MARG,  
OPERA HOUSE, MUMBAI - 400004, NAHARASHTRA, INDIA.Country: UAE Vessel's Name: SPIL CITRA Import/Export: IMPORTMark & Numbers: AS PER BLDescription: PROCESS OIL - 40 (FOR INDUSTRIAL USE ONLY)

Specification \_\_\_\_\_

Brand \_\_\_\_\_

FOR OFFICE USE ONLY

Test Query: 1) PETROLEUM % IN SAMPLES (WHETHER MORE THAN 70% OR NOT).

2) WHETHER IT IS DIESEL FRACTION? IF MAINLY MADE OF DIESEL  
FRACTION, CAN IT BE INTERPRETED AS AUTOMOTIVE DIESEL  
FUEL/OFF SPECIFICATION AUTOMOBILE DIESEL AS PER IS:1460?3) VERIFY WHETHER THE SAMPLE MEETS THE REQUIREMENTS OF  
THE IS STANDARDS OF SOLVENTS/KEROSENE/KEROSENE  
INTERMEDIATE/VACUUM GAS OIL/GAS OILSIGNATURE OF SHED A.O  
OF CUSTOMS

10/6/24  
SUNIL KUMAR  
SUPERINTENDENT (P)  
MUMBAI CUSTOMS

Signature Not Verified

Digitally signed by RAVEE DNYANDEO DESAI

Date: 2024.06.18 14:05:26 IST

Reason: Secure Document

Location: India

Scanned with OKEN Scanner





GROUND FLOOR, SHOP NO 07,  
AMAN CHAMBERS, MAMA PARMANAND MARG,  
OPERA HOUSE, MUMBAI - 400004,  
MAHARASHTRA, INDIA.  
Email - rajtraders108@gmail.com  
Mobile - +91 9820448861



Date: 05/06/2024

To,  
The Assistant Commissioner of Customs  
Group 2C, JNCH, Nhava Sheva,  
Uran, Raigad, Maharashtra.

**Subject: Request for Recall and Reassessment of Bill of Entry**

**Reference: Bill of Entry No. 3729714 dated 29/05/2024**

TA - P1.

7/1/24

AD  
AC/2CF  
7/6/24

Respected Sir,

We would like to bring to your attention that the goods have been assessed at RMS. Consequently, we kindly request you to recall the Bill of Entry No. 3729714 dated 29/05/2024 and proceed with the reassessment.

We request that this Bill of Entry be assessed provisionally with a test bond <sup>For</sup> and PTR. Additionally, please send the RSS for testing to the DYCC at JNCH, Nhava Sheva.

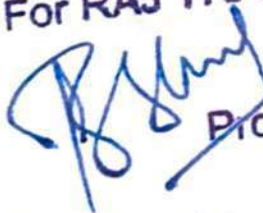
Your prompt attention to this matter will be greatly appreciated.

Thanking you.

Kind Regards,

For M/s RAJ TRADERS

For RAJ TRADERS

  
Proprietor

Mr. Bimal P. Shah

Proprietor



NHAVA-SHEVA, JAWAHARLAL NEHRU  
CUSTOM HOUSE,  
न्हावा-शेवा, जवाहरलाल नेहरू कस्टम हाउस,  
TAL-URAN, DISTRICT- RAIGAD,  
MAHARASHTRA - 400 707.  
ताल-उरण, जिला- रायगढ़, महाराष्ट्र - 400 707

F.No.-CUS/2823/2024/ GR II C-F

Date: 21.05.2024

To  
The Additional Director General, NCTC.  
101, Vithaldas Thackersey Marg, New Marine Lines,  
Mumbai, Maharashtra-400020.

**Sub: Request to insert alert w.r.t. Mixed Hydrocarbon oil  
declared in CTH 3403.**

Sir,

It is to inform that officers of HQIU Wing, R & I, Mumbai had conducted investigation in November 2023 regarding misdeclaration of imported goods as "Penetrating Oil-60 (for Industrial Use) under CTH 3403 9900", whereas, the goods were actually pertaining to Chapter 27.

2. In order to classify the goods under CTH 3403 the goods **must contain basic constituents less than 70% of weight of Petroleum Oil or of oils obtained from Bituminous Minerals**. The Chapter Heading 3403 is reproduced below:

**3403**

*Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, fur skins OR other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of Petroleum Oils or of Oils obtained from Bituminous Minerals.*

3. The importer had classified the goods under Chapter 34, whereas, on the basis of Test Reports, the goods contained petroleum oils more than 70% by weight and merit assessment under Chapter 27. This appears to have been done wilfully to avoid the rigors of Chapter 27, i.e. to avoid the mandatory First Check procedure and



sample drawing which is mandated by Public Notice No. 34/2019-20-JNCH dated 27.03.2020 and Public Notice No. 08/2022-JNCH dated 31.01.2022.

4. In order to check the present practice followed by importers, the data was analysed and it appears that the practice is still continuing. The analysis is enclosed as **Annexure I**. The data regarding Bill of Entry is enclosed as **Annexure II**.

5. In order to put a check on such unscrupulous practices, it is requested to put identical RMS instructions and prescribe first check for consignments as is being done for **Mixed hydrocarbon oil** for the consignments meeting the following four criteria:

- a. Classification = CTH 3403; and
- b. Goods description = 'Penetrating oil' / 'Process Oil' or containing oil in the description; and
- c. Unit quantity code (UQC) = MTS; and
- d. Country of origin = AE/SA/KW or any other middle eastern country.

6. This issues with the approval of the Commissioner of Customs, Nhava Sheva-I, JNCH.

*JGw*  
*21/5/24*

**(Jay G. Waghmare)**

Joint Commissioner of Customs,  
Group-2(C-F), NS-I, JNCH

Enclosure:

1. Annexure-I.
2. Annexure-II.





OFFICE OF THE COMMISSIONER OF  
CUSTOMS (NS-I),  
सीमाशुल्क आयुक्त का कार्यालय (एनएस -I)



NHAVA-SHEVA, JAWAHARLAL NEHRU  
CUSTOM HOUSE,

न्हावा-शेवा, जवाहरलाल नेहरू कस्टम हाउस,  
TAL-URAN, DISTRICT- RAIGAD,  
MAHARASHTRA - 400 707.

ताल-उरण, जिला- रायगढ़, महाराष्ट्र - 400 707

F.No.-CUS/2823/2024/ GR II C-F

Date: 21.05.2024

To  
The Commissioner of Customs,  
NS-IV, JNCH, Nhava Sheva.

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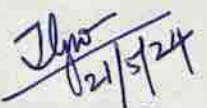
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(Jay G. Waghmare)

Joint Commissioner of Customs,  
Group- 2(C-F), NS-I, JNCH.

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