



भारत सरकार/ GOVERNMENT OF INDIA

वित्त मंत्रालय, राजस्व विभाग/ MINISTRY OF FINANCE, DEPTT. OF REVENUE

सीमाशुल्क आयुक्त कार्यालय (NS-III) /OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-III),  
जवाहरलाल नेहरू कस्टम हाउस /JAWAHARLAL NEHRU CUSTOM HOUSE,  
न्हावा शेवा, तालुका- उरण / TALUKA-URAN, NHAVA SHEVA,  
जिला रायगड, महाराष्ट्र - 400 707 / DISTRICT-RAIGAD, MAHARASHTRA- 400707  
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FILE NO: CUS/APR/INV/604/2025 GR.IV

S/10-1374/2025-26/ADJ/COMMISSIONER/GR.IV/NS-III/CAC/JNCH

SCN No. 1573/2025-26/COMMISSIONER/GR.IV/NS-III/CAC/JNCH

Date: 11.2025

DIN: 20251278NV000000B9F3

**SHOW CAUSE NOTICE ISSUED UNDER SECTION 124 READ WITH SECTION  
28(4) OF CUSTOMS ACT, 1962**

WHEREAS IT APPEARS THAT M/s. Shree Bhuvaneshwari Enterprise having registered address at GSCB Plot No. 521, Raiya Dhar, Near Ashapura Chowk, Rajkot-360005 and holding IEC No. AFYPP1711J [herein after referred to as "M/s SBE" for sake of brevity] is engaged in import through Nhava Sheva Port of Seamless Stainless-Steel Pipes under CTI 73044900 claiming exemption of Customs Duties based on Advance Authorizations issued in their name.

2. An intelligence gathered by the Directorate of Revenue Intelligence, Ahmedabad Zonal Unit (hereinafter referred as "DRI" for sake of brevity) indicated that, M/s SBE has imported 'Seamless Stainless Steel Pipes' from China by availing duty exemption in terms of CBIC Notification no. 21/2023-Customs, dated 01.04.2023 under the Advance Authorization Scheme through Nhava Sheva Port, Raigad, Maharashtra and the same are being diverted into local/domestic market in gross violation of the conditions imposed in the above referred Customs notification. During the primary scrutiny of the data, it was noticed that

the imported goods which were cleared from the port were finally not received at the declared premises of the said importer, thereby raising apprehension regarding the compliance of the Actual Usage Condition of these goods in terms of the provisions under the extant FTP read with Notification no. 21/2023-Customs, dated 01.04.2023. Further analysis indicated that the subject imported goods were also leviable to Anti-dumping Duty as applicable vide Notification No. 31/2022-Customs (ADD) dated 20.12.2022.

**2.1** The physical verification of the registered premises of M/s SBE (as mentioned in the IEC and Advance Authorisation) situated at GSCB Quarter No. 521, Near Ashapura Chowk, Raiya Dhar, Rajkot-360005 was undertaken on 26.12.2023. The visit note dated 26.12.2023 (**RUD-1**) drawn in this regard revealed that the said premises were non-functional and without any machineries & infrastructure or facility to enable the manufacturing process of the goods imported under Advance Authorisation in terms of the provisions under Foreign Trade Policy. The additional place of the firm declared by IEC holder situated at Godown No.8, Patel Estate, Bavla Sarkhej Road, Ahmedabad-382220, (as declared in their IEC and GSTIN Certificates) was also visited and verified but the same was also found to be closed and further inquiry with the broker revealed that the premises was never rented to anyone for commercial activity.

**3.** The analysis of the data of the IEC Holder revealed that the goods imported by them which were cleared by availing duty exemption under the Advance Authorisation Scheme is as under –

**Table-I**

S. No.	B/E No. & Date.	HSN/CTI	Item Description	Qty (MT)	Assessable Value (Rs.)	Adv.Authorisation No. & Date.
1	8722058 dt. 10.11.2023	730449000	Stainless Steel Seamless Pipes Grade 304	27.95	54,56,623/-	2411002861 dt.16.10.2023
2	8796174 dt. 16.11.2023	730449000	Stainless Steel Seamless Pipes Grade 304	28.316	55,68,584/-	2411002861 dt. 16.10.2023
3	8871710 dt. 21.11.2023	730449000	Stainless Steel Seamless Pipes Grade 304	28.412	78,85,182/-	2411002861 dt. 16.10.2023
4	8753187 dt. 13.11.2023	730449000	Stainless Steel Seamless Pipes Grade 304	27.729	54,53,145/-	2411002861 dt. 16.10.2023
5	9156323 dt. 09.12.2023	730449000	Stainless Steel Seamless Pipes Grade 304	28.492	56,83,798/-	2411003042 dt. 06.12.2023
6	9274324 dt. 16.12.2023	730449000	Stainless Steel Seamless Pipes Grade 304	28.298	56,41,758/-	2411003042 dt. 06.12.2023
7	9318802 dt. 20.12.2023	730449000	Stainless Steel Seamless Pipes Grade 304	28.491	55,61,108/-	2411003042 dt. 06.12.2023
8	8796164 dt. 16.11.2023	730449000	Stainless Steel Seamless Pipes Grade 304	28.386	78,82,650/-	2411002861 dt. 16.10.2023
9	9156317 dt.	730449000	Stainless Steel Seamless	28.470	56,79,410/-	2411003042 dt.

	09.12.2023		Pipes Grade 304			06.12.2023
10	9156319 dt. 09.12.2023	730449000	Stainless Steel Seamless Pipes Grade 304	28.448	92,95,293/-	2411003042 dt. 06.2.2023
11	9156320 dt. 09.12.2023	730449000	Stainless Steel Seamless Pipes Grade 304	28.428	55,48,811/-	2411003042 dt. 06.12.2023
12	9156416 dt. 09.12.2023	730449000	Stainless Steel Seamless Pipes Grade 304	28.497	56,84,796/-	2411003042 dt. 06.12.2023
<b>TOTAL</b>				339.917	7,53,41,158/-	

**3.1** It was also gathered that a part consignment of goods imported by M/s SBE under Advance Authorisation were lying in the port area of JNPT Nhava Sheva. Therefore, a letter F. No. DRI/AZU/CI/MISC-34/2023 dated 22.12.2023 (**RUD-2**) was issued to Customs, JNPT, Nhava Sheva Port (INNSA1) requesting them to put on hold the consignment imported by M/s SBE as mentioned below -

**Table-II**

Sr. No.	BE No. & Date	Container Number	Panchnama date	CFS-where goods examined and handed over for safe custody	Qty (MT)	Value (Rs.)
01	9156323 dt. 09.12.2023	FBLU0017557	18.01.2024	M/s J. M. Baxi Ports & Logistics Pvt. Ltd.	28.492	56,83,798/-
02	9274324 dt. 16.12.2023	WHSU6181480	17.01.2024	M/s Apollo Logi Solutions Ltd.	28.298	56,41,758/-
03	9318802 dt. 20.12.2023	CAIU7530149	19.01.2024	M/s Seabird Marine Services Pvt. Ltd.	28.491	55,61,108/-
TOTAL					85.281	1,68,86,664/-

**3.2** The above goods were examined under Panchnama dated 17.01.2024 drawn at M/s. Appollo Logi Solutions Ltd. CFS, Navi Mumbai (**RUD- 3**), Panchnama dated 19.01.2024 drawn at M/s. Seabird Marine Services Pvt. Ltd. CFS, Dronagiri, Navi Mumbai (**RUD- 4**), and Panchnama dated 18.01.2024 drawn at M/s. J.M. Baxi Ports & Logistics Pvt. Ltd. , Navi Mumbai (**RUD-5** ), The above goods valued at Rs.1,68,86,664/- were initially placed under detention vide Detention Memo dated 04.04.2024, and were handed over to the concerned officials of the CFS under Supratnama dt. 04.04.2024 .

#### **4. Statements recorded in the case**

**4.1** Summons CBIC-DIN-202312DDZ100000DD19 dated 26.12.2023 was issued to **Shri Kamleshkumar Dayaljibhai Popat, Proprietor of M/s. SBE** u/s. 108 of Customs act 1962

and his statement was recorded on 26.12.2023 (**RUD-6**) wherein he inter alia stated that he had established the firm in the year 2019 for trading of agriculture products and iron scrap waste; that he is the owner of premises GSCB Quarter No. 521, Near Ashapura Chowk, Raiya Dhar, Rajkot-360005 and the said premises is used for warehousing; that he had taken Godown No.8, Patel Estate, Bavla Sarkhej Road, Ahmedabad-382220 on rent for six months and the same has been added as the additional place of business in GST records but he had vacated the above said rented premises in the year 2022; that he had carried out business in M/s. SBS till June-2023 and thereafter his firm was being used by Shri Vishal Vasantbhai Hinshu; that Shri Vishal Vasantbhai Hinshu has also taken his credential for login on DGFT, ICEGATE and other websites on account of M/s. Shree Bhuvaneshwari Enterprise; that he had given his Aadhar related OTP to Shri Vishal Vasantbhai Hinshu on many occasions; that his mobile number and email id is associated with GSTN-24AFYPP1711J1Z5, IEC-AFYPP1711J, E-way bill portal of M/s SBE and Aadhar etc.; that he used to forward OTP and mails to Shri Vishal Vasantbhai Hinshu or Shri Prince Sanghvi whenever they asked for it; that he was informed by Shri Vishal Vasantbhai Hinshu that his firm i.e. M/s. SBE is being used by his known person i.e. Shri Prince Sanghvi for import and export of goods; that Shri Prince Sanghvi has also called Shri Vishal Vasantbhai Hinshu many times on WhatsApp; that he had given some signed blank cheque and RTGS forms to Shri Vishal Vasantbhai Hinshu; that he had not applied for Advance Authorization for the firm M/s .SBE and had not imported any goods from his firm i.e. M/s. SBE; that he had not added the address i.e. Plot No. 138, Shakti Nagar Niwaru Road, Jaipur in the IEC and neither does the said premises belong to him nor it has been rented by him; that he had never communicated with Customs Broker in respect of import of goods by M/s. SBE.

**4.2 Statement of Shri Vishal Vasantbhai Hinsu** was recorded on 27.12.2023 in response to Summons CBIC-DIN-202312DDZ100007757DF dated 27.12.2023 under section 108 of Customs act 1962(**RUD-7**) wherein he inter alia stated that he had taken GST, IEC and other documents of M/s. SBE alongwith Aadhar, PAN and other personal documents of Shri Kamleshkumar Dayaljibhai Popat and further provided it to Shri Piyush Surendrabhai Viramgama for import and export in the name of the firm; that he had taken User id & password of DGFT, Ewaybill, ICEGATE etc. from Shri Kamleshkumar Dayaljibhai Popat and provided it to Shri Piyush Surendrabhai Viramgama; that Shri Piyush Surendrabhai Viramgama has given the details/credential of M/s.SBE to Shri Prince Sanghvi who had utilized it for import of goods; that Shri Piyush Surendrabhai Viramgama informed him that Advance Authorizations were obtained in the name of M/s.SBE for import of goods; that he

had given Blank RTGS fund transfer forms and Blank Cheques signed by Shri Kamleshkumar Dayaljbhai Popat to Shri Piyush Surendrabhai Viramgama in which the beneficiary's name and amount were not mentioned; that he had called Shri Kamleshkumar Dayaljbhai Popat many times for taking OTPs for transactions in respect of M/s.SBE which was received on his (Shri Popat's) mobile number.

**4.3 Statement of Shri Piyush Surendrabhai Viramgama** was recorded on 29.01.2024 (RUD-8) and 28.03.2024 (RUD-9) in response to Summons CBIC-DIN-202401DDZ100000FCAD dated 22.01.2024 & CBIC-DIN-202403DDZ10000555C94 dated 26.03.2024 respectively, under section 108 of Customs act 1962 wherein he inter alia stated that the firm M/s SBE, Rajkot is known to him and Shri Kamleshkumar Dayaljbhai Popat is the Proprietor of firm; that one person Shri Vishal Vasant Bhai Hinsu had approached him requesting assistance in increasing the turnover of M/s. SBE; that he had received all the documents of M/s. SBE including GST Registration, IEC etc. from Shri Vishal Vasantbhai Vasantbhai Hinsu; that it was mutually agreed between him and Shri Vishal Vasantbhai Vasantbhai Hinsu that Shri Vishal Vasantbhai Vasantbhai Hinsu will receive 1.5% of the turnover amount of M/s. SBE for utilizing the credentials of the firm; that he had provided documents & credential of M/s. SBE to Shri Chandraprakash Vardhichand Sanghvi whom he knows through a common friend; that he had couriered Digital Key (DSC) of DGFT portal & Blank Letter-Heads of M/s SBE duly appended with Signature & Stamp of Shri Kamleshkumar Dayaljbhai Popat to Shri Chandraprakash Vardhichand Sanghvi on the address provided by him; that he had forwarded documents of M/s. SBE viz. IEC, GST Registration etc. received from Shri Vishal Vasantbhai Vasantbhai Hinsu along with Aadhar, PAN and other personal documents of Shri Popat Kamleshkumar Dayaljbhai to Shri Chandraprakash Vardhichand Sanghvi through Telegram Application; that he had also provided details of IEC, GST Registration of another company M/s. Surya Hybrid India Pvt. Ltd., Rajkot to Shri Chandraprakash Vardhichand Sanghvi for use in import of goods in similar way; that Shri Chandraprakash Vardhichand Sanghvi had managed shipping of the goods from China in the name of M/s Surya Hybrid India Pvt. Ltd. and during the voyage of ship carrying the goods, Shri Vishal Vasantbhai Hinsu, who was also the middleman who provided the IEC of the firm M/s. Surya Hybrid India Pvt. Ltd., told him not to make any import in the name of Surya Hybrid India Pvt. Ltd. since the directors of the firm i.e. M/s. Surya Hybrid (NDIA) Pvt. Ltd. had refused to let them utilize the credentials of their firm and therefore, the goods in the name of Surya Hybrid India Pvt. Ltd. which were already shipped and enroute were sold on High Sea Sale basis to M/s. SBE and the same

were finally cleared by them by filing Bill of Entry for import under Advance Licence by M/s. SBE.

**4.4 Statement of Shri Yogesh Gholap Director of M/s Aerosea Forwarders Pvt. Ltd. (CHA/Customs Broker firm)** was recorded on 26.12.2023 in response to Summons CBIC-DIN-202312DDZ1000000AA8D dated 26.12.2023 under section 108 of Customs act 1962 (**RUD-10**) wherein he inter alia stated that he is one of the directors of the said CHA (Customs Broker) firm M/s. Aerosea Forwarders Pvt. Ltd.; that M/s Aerosea Forwarders Pvt. Ltd. is Customs Clearance Broker firm having CHA license no. 11/0867; that he has perused the panchnama dated 26.12.2024 (**RUD-11**) drawn at F-15, Neighbour Hood Shopping Complex, B/H SBI Bank, Sector-4, Nerul(W), Navi Mumbai-400706 and agrees with the facts mentioned therein; that the F- Card holder in the firm is Mr. Sindhe; that the customs clearance work of the firm M/s. SBE is done by his firm; that M/s SBE had imported Stainless Seamless Steel Pipe under CTI 73044900 under advance authorization; that the KYC documents of M/s SBE was received from Shri Chandraprakash Sanghvi; that the work relating to customs clearance of goods imported by M/s. SBE was given to his firm by Shri Chandraprakash Sanghvi; that he knows Shri Chandraprakash Sanghvi from last 6 to 7 years; that his firm is also handling the work related to customs clearance of the firms of Shri Chandraprakash Sanghvi namely, M/s Seminox Pipes and Tubes Pvt. Ltd., M/s Semi Steel (India), Gujarat, M/s Industahl International, M/s Petroinox and M/s Savior Products since last 5 years; that all the firms of Shri Chandraprakash Sanghvi are importing Stainless Seamless Steel Pipe from China; that he had received all the import documents i.e. Bill of Lading, Invoice, Packing list and Mill test certificate in respect of import by M/s. SBE from Shri Chandraprakash Sanghvi and his nephew Shri Prince Sanghvi for filing the bills of entry; that the documents were forwarded to his CHA office by either Shri Chandraprakash Sanghvi or by his nephew Shri Prince Sanghvi; that sometimes these documents were also collected from their office situated at the 1<sup>st</sup> floor, Office no. 114, Regal Diamond Centre, Tata Road No. 1, Near Regal Palace Hotel, Opera House, Girgaon, Mumbai; that he was informed verbally by Shri Chandraprakash Sanghvi that the imported goods of M/s. SBE will be transported by M/s. GPR Logistics; that Shri Chandraprakash Sanghvi also informed him that the said imported goods will be transported to Steel Market, Kalamboli, Raigad, Maharashtra; that the registered premises of M/s. SBE are at Rajkot and Ahmedabad, however the goods imported under advance authorization were never transported to the said address as per his knowledge; that he had received the KYC of M/s. SBE from Shri Chandraprakash Sanghvi and therefore, for him Shri Chandraprakash Sanghvi is the key

person who is managing all the affairs of the said firm including the goods imported by the firm under the advance authorization.

**4.5 Statement of Shri Ravikumar Shivaji Andhale Proprietor of M/s GPR Logistic (a Transporter firm)** was recorded on 26.12.2023 in response to Summons CBIC-DIN-202312DDZ10000444F30 dated 26.12.2023 under section 108 of Customs act 1962 (**RUD-12**), wherein he inter alia stated that he had transported the goods of M/s. SBE from the Port to Steel Market, Kalamboli, Raigad; that Shri Prince Sanghvi contacted him for the transportation of the imported goods of M/s SBE; that Shri Prince Sanghvi was the nephew of Shri Chandraprakash Sanghvi; that he does not know who is the actual owner of the said firm; that for them, the owners of M/s. SBE are Shri Chandraprakash Sanghvi and Shri Prince Sanghvi; that he had transported the containerized goods of M/s. SBE and unloaded the same at different Plot numbers of Steel Market of Kalamboli as per instruction received from Shri Prince Sanghvi and Shri Chandraprakash Sanghvi.

**4.6 Statement of Shri Chandraprakash Vardhichand Sanghvi** was recorded on 26/27.12.2023 in response to Summons CBIC-DIN-202312DDZ10000111D51 dated 26.12.2023 under section 108 of Customs act 1962 (**RUD-13**) wherein he inter alia stated that he had received the KYC, Advance Authorizations etc. documents related to M/s SBE through courier, which he have handed over to his CHA firm M/s Aerosea Forwarders Pvt. Ltd; that he had provided the work related to customs clearance of imported consignment of M/s. SBE to CHA firm M/s Aerosea Forwarders Pvt. Ltd.; that he has perused the panchnama dated 26.12.2024 (**RUD-11**) drawn at F-15, Neighbour Hood Shopping Complex, B/H SBI Bank, Sector-4, Nerul(W), Navi Mumbai-400706 and agrees with the facts mentioned therein; that he had always received the bill of lading, invoice and packing list for import consignments on account of M/s. SBE from the supplier based in China; that the said Bill of lading was forwarded by him to CHA for filling bill of entry; that many times he or his nephew handed over the said BL, Invoice and Packing list to the office boy of CHA for filing bills of entry related to import of SS Seamless Pipe under advance authorization in the IEC of M/s SBE; that all the directions related to filing of import documents were given either by him or his nephew Shri Prince Sanghvi; that the CHA informed him about all queries related to import consignments of M/s. SBE; that he handed over the work related to transportation of goods in respect of this firm to M/s GPR Logistics; that till date total 12 containers of SS Seamless Pipe were imported by M/s SBE; that out of 12 containers, 09 containers had been cleared from port under Advance Authorization while 03 containers were put on hold by

customs; that the above said 09 containers were transported out of port by M/s GPR Logistics, (the transporter) on the direction provided by his nephew Prince Sanghvi as per his say; that all the directions to transport the containers of M/s. SBE to the different plots situated to Kalamboli, Dist-Raigad were given by him through his nephew Mr. Prince Sanghvi; that he had paid cash to the transporter on account of transportation service of the goods related to M/s SBE; that due to imposition of high rate of Anti-dumping duty on import of the SS Seamless Pipe from China, he had planned to use the IEC of the M/s Shree Bhuvaneshwari Enterprise to import the said product under Advance Authorization which was diverted into the local market without payment of applicable customs duty including Anti-Dumping duty; that no export were made against these imports under Advance Authorization by M/s. SBE and also there is nil stock of duty-free raw material held by them; that he was aware about the condition of Customs Notification 21/2023-Customs dated 01.04.2023; that as per the said notification, import under advance authorization is allowed subject to the fulfilment of the conditions of the said notification and advance authorization; that he was aware that the goods imported under the provisions of advance authorization cannot be removed in violation of provision of Customs Notification 21/2023-Customs dated 01.04.2023 without payment of applicable customs duty; that he agreed that he was involved in the diversion of the goods imported under Advance Authorization in the name of M/s SBE.

**4.7 Statement of Shri Omprakash Bishnoi, Proprietor of M/s. Rajhans Enterprise** situated at Plot No. 1320/1322, Road No. 15, Kalamboli Steel Market Yard, Navi Mumbai was recorded on 09.01.2024 in response to Summons CBIC-DIN-202401DDZ10000888B5B dated 08.01.2024 under section 108 of Customs act 1962 (**RUD-14**) wherein he inter alia stated that the Plot No. 1320/1322, 1504, 1508 & 1516/1517 at Kalamboli Steel Market Yard, Navi Mumbai 410218 was taken on rent by him and used for warehousing of goods; that the goods arrived through the Trailer Truck number MH46BF0777 on 02.12.2023 were stored at plot no. 1516; that the goods were stored in his warehouse no. 1516 by his client Shri Kamlesh, owner of M/s.Rajendra Tubes India, however the name of the firm in his diary was mentioned as Rajendra Steel; that on 24.11.2023, goods of his client M/s Rajendra Tubes India arrived vide Trailor Truck no. MH46BB9747 and were stored at Plot No. 1320; that the goods arrived through the trailer number MH46BB9747 on 09.12.2023 at plot no. 1320 were forwarded to their warehouse by another client of theirs, M/s. Classic Steel Centre.



**4.8 Statement of Shri Devaram Durgaram Vishnoi, Proprietor of M/s Bajrangbali Enterprises** situated at Plot No. 1506 and 1507, Road No. 15, Kalamboli Steel Market Yard, Navi Mumbai was recorded on 10.01.2024 in response to Summons CBIC-DIN-202401DDZ10000611576 dated 08.01.2024 under section 108 of Customs act 1962 (**RUD-15**) wherein he inter alia stated that he is the proprietor of the plot no. 1506 of Kalamboli Steel Market Yard; that the goods arrived through the trailer number MH46BU8810 on 25.11.2023 at his plot no. 1507 were forwarded to them by his client M/s Ramdev Pipe & Tube.

**4.9 Statement of Shri Kamlesh Dalichand Bhandari, Partner of M/s Rajendra Tubes (India)**, domestic buyer of duty free goods imported under Advance Authorization by M/s SBE was recorded on 01.02.2024 in response to Summons CBIC-DIN-202401DDZ100002474E0 dated 08.01.2024 under section 108 of Customs act 1962 (**RUD-16**) wherein he inter alia stated that he had raised an order for supply of specific size of Stainless Steel Seamless Pipes to Shri Chandraprakash Vardhichand Sanghvi which was delivered by him on 24.11.2023 & 02.12.2023 and against the supply of the goods he received invoice no. 23-24/91 dated 30.11.2023 issued from M/s.Savior Product Overseas & invoice no. 23-24/68 dated 02.12.2023 issued in the name of M/s.Seminox Pipes and Tubes Private Limited. from Shri Chandraprakash Vardhichand Sanghvi; that Shri Chandraprakash Vardhichand Sanghvi had provided him e-Way Bill No. 201683137362 dated 30.11.2023 along with invoice no. 23-24/91 dated 30.11.2023 for the above said goods which were already received by him on 24.11.2023 through trailer number MH46BB9747 at Plot No. 1320, Kalamboli Steel Market Yard, Navi Mumbai; that he had not received any goods on 30.11.2023 through vehicle number RJ19GH8823 as mentioned in e-Way Bill No. 201683137362 dated 30.11.2023 issued for transportation of goods in respect of invoice no. 23-24/91 dated 30.11.2023; that the subsequent delivery of the goods were received on 02.12.2023 alongwith with e-Way Bill No. 281684514654 dated 02.12.2023 and invoice no. 23-24/68 dated 02.12.2023 and the delivery of the goods were made by trailer no. MH46BF0777; that he had informed Shri Chandraprakash Vardhichand Sanghvi to deliver the above goods at plot no. 1320, Kalamboli Steel Market Yard, Navi Mumbai however the goods were later received at Plot No. 1516 Kalamboli Steel Market Yard, Navi Mumbai as there was no space available at Plot No. 1320; that the transportation of the above mentioned goods i.e. Stainless Steel Seamless Pipes were made in Shipping Containers on 24.11.2023 and 02.12.2023; that on perusing the copy of Bill of Entry No. 8796174 dated 16.11.2023 filed by M/s. SBE along with Commercial Invoice No. LK20231011-01B dated 28.10.2023, Packing List of the same invoice and weighment slip issued for the vehicle in which container number is mentioned, he stated

that size and quantity of pipes mentioned on the said Commercial Invoice and Packing List exactly matches with the size and quantity of pipes mentioned on the packing list of Invoice no. 23-24/68 dated 02.12.2023 issued by M/s. Seminox Pipes and Tubes; that on perusing the copy of Bill of Entry No. 8722058 dated 10.11.2023, along with Commercial Invoice no. LK20231011-01A dated 21.10.2023, Packing List of the same invoice and weighment slip issued for the said vehicle in which container number is mentioned, he stated that the size and quantity of pipes mentioned on said the Commercial Invoice and Packing List exactly matches with the size and quantity mentioned on the packing list of Invoice no. 23-24/91 dated 31.11.2023 issued by M/s. Saviour Product Overseas.

**4.10 Statement of Shri Samir Hiralal Jain Partner of M/s. Classic Steel Centre,** domestic buyer of duty free goods imported under Advance Authorization by M/s SBE was recorded on 09.01.2024 in response to Summons CBIC-DIN-202401DDZ1000000C000 dated 08.01.2024 under section 108 of Customs act 1962 (**RUD-17**) wherein he inter alia stated that the goods transported to the warehouse at the plot no. 1320 Kalamboli Steel Market Yard, Navi Mumbai vide trailer MH46BB9747 on 09.12.2023 belonged to his firm; that the said goods were purchased by him from M/s. Savior Product Overseas; that he used to contact to Shri Chandraprakash Sanghvi to purchase the goods i.e. Stainless Steel Seamless Pipe from M/s. Savior Product Overseas.

**4.10.1 Further statement of Shri Samir Hiralal Jain Partner of M/s. Classic Steel Centre,** domestic buyer of duty free goods imported under Advance Authorization by M/s SBE was recorded on 05.06.2024 in response to Summons CBIC-DIN-202405DDZ1000000F4C3 dated 30.05.2024 under section 108 of Customs act 1962 (**RUD-18**) wherein he was inter alia shown Panchnama dated 04.01.2024 (**RUD-19**) drawn at Plot No. 1320, 1504, 1508,1516 Kalamboli Steel Market Yard, Navi Mumbai and after perusing the same he stated that Chandraprakash Vardhichand Sanghvi had offered him sale of 28412 Kgs of SS Pipes which he agreed to and the above goods were delivered at Plot No.1320 in Truck Trailer No.MH46BB9747 on 09.12.2023. He further also accepted that entry at Page No.68 of the Diary which was withdrawn under Panchnama dt. 04.01.2024 also reflects the receipt of the above goods. He further stated that as he didn't have sufficient funds for the payment against the goods to Chandraprakash at the relevant time, he had circulated the purchase through M/s. Mukesh Steel (India) and the payment on account of the goods to Shri Chandraprakash Sanghvi were made by them. The Invoice of the goods issued by M/s. Saviour Product Overseas were thus raised to M/s. Mukesh Steel (India). After some time,

when he had managed funds, these goods were finally purchased by them from M/s. Mukesh Steel (India) who added their commission amount with the actual price of the goods and raised the Invoice to his firm. The custody of the goods remained with him throughout.

**4.11 Statement of Shri Prince Kamleshkumar Sanghvi, S/o. Shri Kamleshkumar Vardhichand Sanghvi** was recorded on 19.01.2024 in response to Summons CBIC-DIN-202401DDZ1000000A3C7 dated 19.01.2024 under section 108 of Customs act 1962 (RUD-20) wherein he inter alia stated that he is handling the Marketing and sales of the firms M/s. Seminox Pipe and Tubers Pvt. Ltd. and M/s. Saviour Product Overseas; that his Uncle Shri Chandraprakash Vardhichand Sanghvi and his father Shri Kamleshkumar Vardhichand Sanghvi are the Directors of M/s. Seminox Pipe and Tubes Pvt. Ltd.; that he and his Uncle Shri Chandraprakash Vardhichand Sanghvi are the Partners of M/s. Saviour Product Overseas; that in both the firms they do business related to pipe and fittings; that they procure goods both through import and domestic purchase; that the work related to Customs clearance of the imported goods are looked after by his Uncle Shri Chandraprakash Vardhichand Sanghvi; that he knows that Shri Kamlesh Popat is the owner of M/s. SBE, a firm based in Rajkot, Gujarat; that they have imported Stainless Steel Seamless Pipes by utilizing Advance Authorisation and using the IEC of M/s. SBE; that the duty-free goods imported under Advance Authorisation of M/s. SBE were unloaded at Kalamboli Steel Market on the direction of his Uncle Shri Chandraprakash Vardhichand Sanghvi; that the Plot numbers of Kalamboli Steel Market were provided to him by his Uncle Shri Chandraprakash Vardhichand Sanghvi, which was further sent by him to the transporter for transporting the goods; that he had called Shri Kamlesh Popat on mobile for getting the OTP for SIIMS registration of the goods imported under IEC of M/s. SBE, on the direction of his Uncle Shri Chandraprakash Vardhichand Sanghvi; that he had asked Shri Yogesh Gholap, Director of M/s. Aerosea Forwarders Pvt. Ltd.(their Customs Broker) and Shri Ravikumar Shivaji Andhale, Proprietor of M/s. GPR Logistics(their Transporter) to delete the chats between them; that he knows that duty exemption available on the goods imported under Advance Authorisation is with the condition to manufacture further goods from the said imported goods and export the same to fulfil the export obligation; that he knows that the goods imported under Advance Authorisation cannot be sold in Local Market; that they use the transportation service from M/s. GPR Logistic for transporting their goods; that his Uncle Shri Chandraprakash Vardhichand Sanghvi has handled the goods imported by M/s. SBE under Advance Authorisation and he had only given plot numbers of Kalamboli Steel

Market to the transporter for unloading of imported goods as per the directions given by his Uncle Shri Chandraprakash Vardhichand Sanghvi.

**4.11.1 Shri Prince Kamleshkumar Sanghvi, S/o. Shri Kamleshkumar Vardhichand Sanghvi was arrested on 19.01.2024 under section 104 of the Customs Act, 1962 (52 of 1962) and his further Statement was recorded on 01.02.2024 under section 108 of Customs act 1962 (RUD-21),** subsequent to Remand Order dated 01.02.2023 passed by the Hon'ble Additional Chief Metropolitan Magistrate Court, Ahmedabad, wherein he inter alia stated that he is Partner in the firm namely M/s Savior Product Overseas and his uncle Shri Chandraprakash Vardhichand Sanghvi is another partner; that they do trading in their firm i.e. Sale & Purchase of SS Seamless Pipe, Fittings, Plate, Sheet, Coil and fire extinguisher products; that they do not have factory premises for the said firm but have a warehouse at Steel Market, Kalamboli, Navi Mumbai; that he looks after the work related sales, marketing & banking; that under the sale part he contacts potential buyers to sale the goods, under the marketing part he does the marketing of their goods and under banking part he looks after the work related to financial transaction of the firm; that he and his uncle Shri Chandraprakash Vardhichand Sanghvi sign the cheque and other financial documents; that he also makes follow up calls to the buyers for seeking payment related to sale of goods; that they have a tie up with Transportation firm M/s GPR Logistics and also with other local Transporters for transportation of the goods related to their firm M/s Savior Product Overseas; that he has no details about any firm from which they have purchased the Stainless Steel Seamless Pipe domestically as the purchase is looked after by his uncle Shri Chandraprakash Vardhichand Sanghvi; that he knows that the goods under Advance Authorization were being imported in the IEC of M/s SBE and the same were further being diverted into the domestic Steel market, Kalamboli, Navi Mumbai; that he is aware that after imports under Advance Authorization, the duty exempted imported goods have to be transported to the importers premises and the finished goods manufactured from the said imported goods are required to be exported, but he had arranged the transportation of the said goods to Kalamboli Steel Market Yard, Navi Mumbai on the instructions of his uncle Shri Chandraprakash Vardhichand Sanghvi; that he communicated in this from his Wats app account of in mobile number 9619412057.

**4.12 Statement of Shri Chunni Lal, S/o Shri Masra Ram, Manager of M/s. Ramdev Pipe & Tube,** domestic buyer of the duty free goods imported under Advance Authorization by M/s Shree Bhuvaneshwari Enterprise was recorded on dated 31.01.2024 in response to

Summons CBIC-DIN-202401DDZ100000DA52 dated 08.01.2024 under section 108 of Customs act 1962 **(RUD-22)** wherein he inter alia stated that his Cousin Shri Mohan Prajapati is the Proprietor of M/s. Ramdev Pipe & Tube; that all the business activity of M/s. Ramdev Pipe & Tube is being handled by him; that he had purchased Stainless Steel Seamless pipes manufactured in China from Shri Chandraprakash Vardhichand Sanghvi and he had received delivery of the said goods i.e. Stainless Steel Seamless Pipe in the shipping containers; that he had received the delivery of 28090 Kg. Stainless Steel Seamless Pipes on 25.11.2023 at Plot No. 1507, Kalamboli Steel Market Yard, Navi Mumbai; that he had purchased the said goods from Shri Chandraprakash Vardhichand Sanghvi which were mentioned on page no. 103 of the diary related to plot no. 1507 of Kalamboli Steel market Yard.; that on perusing the Bill of Entry No. 8753187 dated 13.11.2023, Commercial Invoice No. LK20231012-01A dated 24.10.2023 along with Packing List of the same invoice and weightment slip issued for the said vehicle in which container number is mentioned, he stated that goods mentioned on said the Commercial Invoice and Packing List exactly match with the goods arrived through the trailer number MH46BU8810 on 25.11.2023 at plot no. 1507, which was also mentioned at page no-103 of the diary having heading “लोडीग” resumed under the Panchnama dated 04.01.2024; that the said goods i.e. Stainless Steel Seamless Pipes were purchased from Shri Chandraprakash Vardhichand Sanghvi and were stored at Plot No. 1507, Kalamboli Steel Market on 25.11.2023.

**4.13 Further Statement of Shri Prince Kamleshkumar Sanghvi, S/o. Shri Kamleshkumar Vardhichand Sanghvi** was recorded on dated 02.02.2024 under section 108 of Customs act 1962 **(RUD-23)**, wherein on being shown the Statement dated 26.12.2023 **(RUD-12)** of Shri Ravikumar Shivaji, Proprietor of M/s. GPR Logistics and Print out of Whatsapp chat between him and Shri Ravikumar Shivaji which was submitted by Shri Ravikumar Shivaji after due certification in terms of section 138C of the Customs Act, 1962 & section 65-B of the Indian Evidence Act, 1872, he stated that he agreed with all the facts mentioned in the statement of Shri Ravikumar Shivaji; after perusing the WhatsApp chats he stated that Shri Ravikumar Shivaji, Proprietor of M/s. GPR Logistics had sent him the WhatsApp message “MH46BU-8810 6263167004” & “Plot no” on 24.11.2023, 11:31 pm to which he had replied “1506” on 24.11.2023, 11:37 pm and on being specifically asked, he stated that vide this message, he had informed the place i.e. plot no.1506 to Shri Ravikumar Shivaji so that he could transport the goods imported in the name & IEC of SBE from Nhava sheva Port to Plot No. 1506 of Kalamboli Steel Market Yard, Navi Mumbai; Similarly Shri

Ravikumar Shivaji, Proprietor of M/s. GPR Logistics had sent him the WhatsApp message **“Navkar MH46BF-0777 9792572611” & “Apollo MH46BB-9747 9004049747” on 01.12.2023, 7:11 pm** to which he had replied **“1320” on 01.12.2023, 7:43 pm & “1506” on 01.12.2023, 7:44 pm** and on being further asked, he stated that vide this message he had given the details of plot no.1320 & 1506 to Shri Ravikumar Shivaji for transport of goods imported in the name of M/s. SBE from Navkar CFS & Apollo CFS to Plot No. 1320 & 1506 of Kalamboli Steel Market Yard, Navi Mumbai; Also Shri Ravikumar Shivaji, Proprietor of M/s. GPR Logistics sent him the WhatsApp message **“MH46BB-9747 9004049747” & “Address” on 08.12.2023, 5:32 pm** to which he had replied **“1320” on 08.12.2023, 5:41 pm** and on being further asked, he stated that vide this message he had given the details of plot no.1320 to Shri Ravikumar Shivaji for transport of goods imported in the name of M/s. SBE from Nhava-sheva Port to Plot No. 1320 of Kalamboli Steel Market Yard, Navi Mumbai; that Shri Ravikumar Shivaji, proprietor of GPR Logistics sent him the WhatsApp message **“MH46BB-9747 9004049747” & “Plot no” on 19.12.2023, 5:10 pm** to which he had replied **“1320” on 19.12.2023, 7:30 pm**. On being further asked, he stated that vide this message he had given the details of plot no.1320 to Shri Ravikumar Shivaji to transport the goods imported in the name of M/s. SBE from Nhava-sheva Port to Plot No. 1320 of Kalamboli Steel Market Yard, Navi Mumbai; Furthermore, Shri Ravikumar Shivaji, Proprietor of M/s. GPR Logistics sent him the WhatsApp message **“MH46BF-0777 9792572611” & “Plot no” on 20.12.2023, 5:39 pm** to which he had replied **“1320” on 20.12.2023, 7:06 pm**. On being further asked, he stated that vide this message he had given the details of plot no.1320 to Shri Ravikumar Shivaji to transport the goods imported in the name of M/s. SBE from Nhava-sheva Port to Plot No. 1320 of Kalamboli Steel Market Yard, Navi Mumbai; that each time when Shri Ravikumar Shivaji, Proprietor of M/s. GPR Logistics sent him the Vehicle Number along with Driver’s number, he had provided the details of Plot Number of Kalamboli Steel Market Yard, Navi Mumbai to Shri Ravikumar Shivaji, Proprietor of M/s. GPR Logistics for transportation of the goods imported in the name of M/s. SBE on the instruction of his uncle Shri Chandraprakash Vardhichand Sanghvi; On being shown the statement of Shri Chunni Lal, Manager of M/s. Ramdev Pipe and Tube dated 31.01.2024 & Printout of WhatsApp chat between him & Shri Chunni Lal (submitted by Shri Chunni Lal during his statement dated 31.01.2024, he stated that he agreed with all the facts mentioned there and further stated that he had sent the WhatsApp message **“Apollo MH46BB-9747 9004049747” on 02.12.2023 at 12:09 PM** to inform him (Shri Chunni Lal) the Vehicle Number through which goods were being delivered from Apollo CFS and also mobile number of the driver; that he and his

uncle Shri Chandraprakash Vardhichand Sanghvi sign all the documents of their firm i.e. M/s Savior Products Overseas and they have not authorized any other person on their behalf to sign any documents of M/s Savior Product Overseas; that on being shown the Invoice No. 23-24/68 dated 02.12.2023 issued by Seminox Pipes and Tubes Pvt. Ltd. along with its E-way bill bearing no. 281684514654 dated 02.02.2023, he stated that this invoice was issued by M/s Seminox Pipes and Tubes Pvt. Ltd. and signed by his uncle Shri Chandraprakash Vardhichand Sanghvi; that on being shown the Invoice No. 23-24/91 dated 30.11.2023 issued by Savior Product Overseas along with its E-way bill bearing no. 201683137362 dated 30.11.2023, he stated that this invoice was issued by their firm M/s Savior Product Overseas and signed by his uncle Shri Chandraprakash Vardhichand Sanghvi; that the Invoices and E-way bills from their firms M/s. Seminox Pipes and Tubes Pvt. Ltd. & M/s. Saviour Product Overseas are generated by the Accountant of their firm on his or his uncle Shri Chandraprakash Vardhichand Shanghvi's directions.

**4.14 Statement of Shri Chandraprakash Vardhichand Sanghvi** was further recorded on 04.04.2024 in response to Summons CBIC-DIN-202404DDZ1000000B60B dated 03.04.2024 under section 108 of Customs act 1962(**RUD-24**) wherein he inter alia admitted that he had received KYC documents, Copy of Advance Authorisation along with stamped & signed Blank Letter-Heads of M/s. SBE through Courier at their office address at 114, 1<sup>st</sup> Floor, Regal Diamond Centre, Tata Road No.1, Opera House, Mumbai.; that he had received documents viz. Aadhar, & PAN Card of Shri Kamleshkumar Dayaljibhai Popat and GST Certificate, IEC, Blank Letter Head etc. of M/s SBE through courier as well as through telegram application; that the Blank Letter Heads of M/s SBE duly signed by Shri Kamleshkumar Dayaljibhai Popat were received by him through courier; that he had also received the documents viz. IEC, GST Registration of M/s Surya Hybrid India Pvt. Ltd. from Shri Piyush Viramgama through courier.

**4.15 Further statement of Shri Ravikumar Shivaji Andhale, Proprietor of M/s. GPR Logistic (a transportation firm)** was recorded on 03.06.2024 in response to Summons CBIC-DIN-202405DDZ1000000C7A3 dated 31.05.2024 under section 108 of Customs Act 1962 (**RUD-25**) wherein he inter alia stated that Shri Chandraprakash Sanghvi and Shri Prince Sanghvi had allotted him the work related to transportation of the import consignment of M/s. SBE from Navkar CFS/Appollo CFS/Seabird CFS/Balmer Lawrie CFS & ULF CFS with the instruction to deliver these goods at various plots of Kalamboli Steel Market Yard,

Navi Mumbai; that the working procedure adopted between them for transportation of import goods was that the CHA M/s. Aerosea Forwarders Pvt. Ltd. would notify him requesting to send the vehicle when the goods are clear for loading on phone call; that he used to send the vehicle number to CHA and Shri Prince Sanghvi through WhatsApp message; that the trailer vehicle used to take empty trailer weighment before loading and also after loading at a weigh bridge near the loading port; that based on the weighment slip details, the net weight of the container with the goods which was loaded on the trailer vehicle was ascertained; that Shri Prince Sanghvi would intimate him on WhatsApp about the plot number of Kalamboli Steel Market Yard where the goods contained in the container were to be delivered and accordingly the trailer was sent to the location indicated; that before unloading the goods, the trailer along with the container was weighed again at a weigh bridge near the unloading point; that the trailer along with the empty container after unloading of the goods was again weighed at the same weigh bridge and the difference between the two weighment was taken as the weight of the goods delivered at the plot; that after delivery of the goods, the empty container was delivered at the container yard of the respective shipping line; that they have transported 09 containers with goods contained within and have delivered it at various plots of Kalamboli Steel Market Yard, Navi Mumbai; that he used to get copies of Bill of Entry and CHA Challan along with the container but e-way bill was never given to them; that he was shown the printout of the WhatsApp chat between him (from mobile no.9819894979) and Shri Prince Sanghvi (on mobile no.9619412057) which was produced by him with Certificate under section 138C of the Customs Act, 1962 & section 65-B of the Indian Evidence Act, 1872 ranging from Page no.09 to 25, during his earlier statement dated 26.12.2023 and the same was verified by him and he affirmed its genuineness and correctness; that on being shown with the WhatsApp message "*Navkar MH46BF-0777 9792572611*" & "*Apollo MH46BB-9747 9004049747*" sent by him on 01.12.2023 at 07:11 pm to Shri Prince Sanghvi, to which Shri Prince Sanghvi had replied "*1320*" on 01.12.2023 at 7:43 pm & "*1506*" on 01.12.2023 at 7:44 pm, he stated that vide the above WhatsApp chat he had given the trailer number and their drivers mobile number to Shri Prince Sanghvi for transportation of the imported containerized cargo of M/s. SBE from Navkar CFS & Apollo CFS and in reply Shri Prince Sanghvi had provided him the delivery address i.e. Plot No. 1320 & 1506 of Kalamboli Steel Market Yard, Navi Mumbai; that on being further shown the weighment slip bearing Sr. No. 11338 in respect of weighment of Vehicle (Trailer) No. MH46BF0777, Container No. WHSU5899718 made at Shree Gaondevi Fully Computerised Weigh-Bridge, Arivali Gaon, Kon-Rasayani Road, Near Indiabulls,



Taluka Panvel, Dist. Raigad on 01.12.2023 at 20:05 & 01.12.2023 at 20:58, he stated that the above weighment slip is in respect of weighment of the vehicle (Trailer) before loading of the container from CFS which represents the Tare Weight and the weighment of the trailer done after the loading of container weighment which represents the Gross Weight of the loaded container; that on being shown the weighment slip having Sr. No. 6955 of Vehicle (Trailer) No. MH46BF0777, Container No. WHSU5899718 for weighment done at Disma Computerised Weigh Bridge Unit-2, Disma Dharm Kanta Unit-2, Plot No. 1552, Opp. Kalamboli Railway Station, Kalamboli Steel Market, Navi Mumbai-410218 on 02.12.2023 at 10:20 & 02.12.2023 13:15, he stated that the above weighment slip is in respect of the weighment of the trailer along with the container & goods made just before delivery of goods to arrive at the Gross Weight and after delivery of the goods to arrive at the Tare Weight in order to ascertain the net weight of goods delivered; that on being perused with Delivery Challan Job No. 873 dated \_/11/23, he stated that the said delivery challan was prepared by CHA firm M/s Aerosea Forwarders Pvt. Ltd. in respect of delivery of container Number WHSU5899718 from Navkar CFS; that the delivery challan contains Consignee details i.e. M/s. SBE and Bill of Entry No. 8796174 dated 16.11.2023; that he has received the copy of Delivery Challan Job No. 873 dated \_/11/23 from CHA firm M/s Aerosea Forwarders Pvt. Ltd. and on the basis of the same he had picked the container No. WHSU5899718 from Navkar CFS and delivered it at Kalamboli Steel Market Yard, Navi Mumbai at the plot number given by Shri Prince Sanghvi.

**4.15.1** Shri Ravikumar Shivaji Andhale, Proprietor of M/s. GPR Logistic in his statement recorded on 03.06.2024 (**RUD-25**) was further also perused with his WhatsApp message intimating the Trailer Number/Vehicle Driver mobile number sent to Shri Prince Sanghvi and the reply sent by Shri Prince Sanghvi intimating the number of the plot at Kalamboli Steel Market Yard, Navi Mumbai to deliver the import container, respective Weighment Slip's in respect of weighment made near loading area, respective weighment slip in respect of weighment made near delivery place and CHA Challans in respect of container number as detailed below -

**Table-III**

S. No	WhatsApp message sent by RSA** to PS*, Time & Date of the message	Wats app Reply of PS* to RSA**, Time & Date of the	Weighment Slip details of Trailer made at loading area near Port area	Weighment Slip details of Trailer made near unloading area	Details of CHA delivery Challan

		message		(delivery place)	
A	B	C	D	E	F
1	"MH46BB-9747 9004049747" & "Address" sent on 08.12.2023, 5:32 pm	"1320" sent on 08.12.2023, 5:41 pm	Sr. No. 11541 of Vehicle (Trailer) No. MH46BB9747, Container No. WHSU5934228 made at Shree Gaondevi Fully Computerised Weigh-Bridge, Arioali Gaon, Kon-Rasayani Road, Near Indiabulls, Taluka Panvel, Dist. Raigad on 08.12.2023 at 20:44	Sr. No. 7774 of Vehicle (Trailer) No. MH46BB9747, Container No. WHSU5934228 Disma Computerised Weigh Bridge Unit-2, Disma Dharm Kanta Unit-2, Plot No. 1552, Opp. Kalamboli Railway Station, Kalamboli Steel Market, Navi Mumbai on 09.12.2023 at 10:52 & 09.12.2023 14:07	Delivery Challan Job No. 874 dated /12/23
2	"MH46BU-8810 6263167004" & "Plot no" sent on 24.11.2023, 11:31 pm	"1506"	Sr. No. 61597 of Vehicle (Trailer) No. MH46BU8810, Container No. WHSU6780180 made at Sterling Weighbridge, Sector-1, Drongiri Node, Uran, Near JNPT, behind L&T Cement, on 25.11.2023 at 07:21 AM,	Sr. No. 6244 of Vehicle (Trailer) No. MH46BU8810, Container No. WHSU6780180 made at Disma Computerised Weigh Bridge Unit-2, Disma Dharm Kanta Unit-2, Plot No. 1552, Opp. Kalamboli Railway Station, Kalamboli Steel Market, Navi Mumbai-410218 on 25.11.2023 at 08:22 & 25.11.2023 15:28	Delivery Challan Job No. 871 dated 24/11/23
3	"Bhuvaneshwari MH46BB-9747 9004049747" on 23.11.2023, 04:06 pm	Plot No. provided through phone call	Sr. No. 63987 of Vehicle (Trailer) No. MH46BB9747, Container No. WHSU6148835 made at Aashirwad Fully Computerised Weigh Bridge, Near Bavane Lari, CFS, Gram Panchayat-Bhedkhal, Tal. Uran, Dist. Raigad-410206 on 23.11.2023 at 16:57 & 23.11.2023 at 21:18,	Sr. No. 6113 of Vehicle (Trailer) No. MH46BB9747, Container No. WHSU6148835 made at Disma Computerised Weigh Bridge Unit-2, Disma Dharm Kanta Unit-2, Plot No. 1552, Opp. Kalamboli Railway Station, Kalamboli Steel Market, Navi Mumbai-410218 on 24.11.2023 at 08:09 & 24.11.2023 13:55,	Delivery Challan Job No. 852 dated 23/11/2023

**\*PS - Prince Sanghvi**      **\*\*RSA-Ravikumar Shivaji Andhale**

on being perused with the above documents, he stated that the WhatsApp message at Column B of the above Table were sent by him to Shri Prince Sanghvi to get the delivery address in transportation of the imported goods of M/s. SBE; he further stated that the reply of Shri Prince Sanghvi sent to him against his WhatsApp message are at column C of the Table, whereas the details in respect of the Weighment of the Trailer for delivery of the container number mentioned therein made at the loading area is mentioned at column D and the details in respect of the Weighment of the Trailer along with the container number mentioned therein made at the area nearby the delivery point is mentioned at column E; that the details of CHA challan against the delivery of respective containers given by M/s. Arosea Forwarders Pvt. Ltd., the CHA firm, is mentioned at Column F; that he has transported the containers containing imported goods of M/s. SBE to various plots of Kalamboli Steel Market Yard as instructed by Shri Prince Sanghvi and the same are mentioned at Column C of the above table.

**4.16** Summons CBIC-DIN-202405DDZ1000080345E dated 20.05.2024 were issued to **Shri Kamleshkumar Dayaljibhai Popat, Proprietor of M/s. SBE** under section 108 of Customs act 1962 and his statement was recorded on 28.05.2024 (**RUD-26**) wherein he inter alia stated that he wanted to gain business turn over in his firm M/s. SBE so as to get maximum business Loan from the banks; that in the month of July-August 2023, Shri Vishal Vasantbhai Hinsu, with whom he has family relations offered him a proposal to lend credentials of IEC, GST Registration and other documents and access of his firm to third party for import/export; that he was facing financial loss at that time and therefore he accepted the proposal hoping that he will gain some monetary benefits from Shri Vishal Vasantbhai Hinsu by accepting his proposal; that he had opened the Current Account in the name of M/s. SBE in Bank of Maharashtra on the insistence of Shri Vishal Vasantbhai Hinsu; that before acquiring the IEC, he was in trading business of Textile Machinery in the name of M/s. SBE wherein they used to procure orders for Textile machinery from buyers in Surat and further used to purchase those machines from Shapar/Metoda in Rajkot and supply it to the buyers at Surat; that all the financial transactions in the said trading business were carried out through the current account held at Bank of Maharashtra; that he had not applied for Advance License before the DGFT authorities; that Shri Vishal Vasantbhai Hinsu had taken all the credentials of his firm M/s. SBE on the pretext that they are required for some registration purpose; that Shri Vishal Vasantbhai Hinsu had informed that someone

will call him to collect the OTP's and accordingly call referring to Shri Vishal Vasantbhai Hinsu would come requesting him to provide the OTP which he used to disclose to the caller; that he doesn't have any manufacturing unit to process the goods imported in the name of M/s. SBE; that he rented a godown premises at Sarkhej, Ahmedabad as per suggestion of his C.A. Shri V.G. Pagda to enable him to obtain a Gujarat Pollution Control Board License in the name of M/s. SBE; that he does not have any knowledge about the High Sea Sales Agreement executed between his firm and M/s. Surya Hybrid (India) Pvt. Ltd., Rajkot for purchase of Stainless Steel Pipes; that Shri Rajivbhai Mehta, father of Shri Rohan Rajivbhai Mehta, Director of M/s. Surya Hybrid (India) Pvt. Ltd is known to him and they often meet on tea stall besides his residence; that his wife Smt. Arvindaben Kamleshbhai Popat was the Director of M/s. Surya Hybrid (India) Pvt. Ltd. for a short span of 01 month in the year 2021.

**4.16.1** Further Summons CBIC-DIN-202405DDZ1000000A38C dated 28.05.2024 were issued to **Shri Kamleshkumar Dayaljibhai Popat, Proprietor of M/s. SBE** u/s. 108 of Customs act 1962 and his statement was recorded on 30.05.2024 (**RUD-27**) wherein he inter alia stated that the premises situated at GSCB Quarter No.521, Near Ashapura Chowk, Raiya Dhar, Rajkot-360005 was acquired by his father Late Shri Dayaljibhai Laljibhai Popat in the year 1989 from Ms. Labuben Jebaliya and the said sale/purchase was done through declaration made in Revenue stamp paper; that the said premises is used by him as a warehouse to store scrap as he was also trading in scrap; that the said premises is locked for more than 1 year and no business activity has taken place at the said premises since a year; that M/s SBE had never purchased any machinery, tools, welding equipment etc. which are required for manufacturing of steel items including seamless pipe; that he had never employed any person to work in the M/s. SBE and had only hired labourers as per requirement when he was in scrap trading; that on being a copy of letter dated 03.10.2023 issued by M/s. SBE which was produced by Shri Chandraprakash Vardhichand Sanghvi in the Hon'ble Court during the hearing of his bail application wherein it was stated that M/s. SBE had given an indentation agreement to M/s. Seminox Pipes and Tubes Pvt. Ltd. for import of 300 Tonnes of goods under Advance License, he stated that such a letter has never been issued by him; that Shri Vishal Hinsu had taken some blank letter heads of his company from him with his signature on the right side of the bottom of the page for utilizing it during clearance of goods by CHA and for submitting it to Shipping Line and Shri Chandraprakash Vardhichand Sanghvi may have utilized such blank letter heads for making this false

declaration of allotting the work by him for indenting of the goods; that he wished to state that the letter which Shri Chandraprakash Vardhichand Sanghvi had produced before the Court claiming that the work related to indenting of the imports of his firm is not issued by him and he had never met Shri Chandraprakash Vardhichand Sanghvi in person or ever spoken to him on phone; that he doesn't know any person namely Shri Piyush Surendrabhai Viramgama, Shri Chandraprakash Vardhichand Sanghvi and also doesn't know about the firms namely M/s Krish Overseas, M/s Seminox Pipes and Tubes Pvt. Ltd., M/s Savior Product Overseas, M/s Industhal International; that on being shown copies of 04 Nos. of High Seas Sale (HSS) Agreements dated 28/29.11.2023 executed between M/s Surya Hybrid (NDIA) Pvt. Ltd. and his firm M/s SBE and letters issued to the Deputy Commissioner of Customs, Nhava Sheva Port under his firm's letter head informing about the execution of High Seas Sale agreement between his firm and M/s. Surya Hybrid (NDIA) Pvt. Ltd., he stated that neither he or his firm has entered into any such agreement with M/s Surya Hybrid (India) Pvt. Ltd. for sale/purchase of goods in any way nor has the said High Seas Agreement been signed by him and the same appears to have been copied and appended on the agreement; that the actual Rubber Stamp inscription owned by him in respect of his firm denotes the firm details in the sequence of first letter in Capital and the remaining alphabet in small letters, whereas the Rubber Stamp of his firm which is appended in the said High Seas Agreement denotes the name of the his firm Shree Bhuvaneshwari Enterprise in full(all) Capital Letters i.e. as SHREE BHUVANESHWARI ENTERPRISE; that this Rubber Stamp does not belong to his firm and he had not seen it earlier. A specimen of the copy of HSS Agreement produced before the Customs and copy of M/s. SBE Letter is appended below evidencing different rubber stamp of M/s. SBE in both these documents.

**Image-I**

**A**

**B**

<p style="text-align: center;">(10)</p> <p style="text-align: center;">: 2 :</p> <ol style="list-style-type: none"> <li>Based on the payment terms committed by the BUYER, The SELLER hereby transfers the title of the good through this contract.</li> <li>The Buyer shall pay to the concerned authorities all customs duties fines, penalties/ where as handling/ transporting/and other charges incidental to the unloading, loading, handling and clearance of the goods through the custom and port authorities.</li> <li>The BUYER shall pay the GST charges, if any to the concerned authorities.</li> <li>The BUYER hereby indemnifies the SELLER in full against any demand for the payment of any dues/ any authorized and make necessary arrangements to meet such demands direct or in case the SELLER have made payment, to reimburse the same to them on production of evident of such payment.</li> <li>The seller takes full responsibility of the detention and ground rent charges being charged on the consignment in case of any delay in the delivery of the document to the BUYER.</li> <li>The SELLER shall be responsible for any weight shortage or quantity claim.</li> <li>The High Seas Sales shall be subject to force majored.</li> <li>The BUYER undertakes to forward the exchange control copy of the bill of entry which they would clear the goods, to the seller after getting the duly authorization by the customs authorities within 15 days of the customs clearance.</li> <li>The BUYER hereby confirm that the High Seas Sales Contract once signed by both the parties, the contract would be irrevocable until all such act as specified herein above completed.</li> <li>Any amendment or supplement to this contract shall be deemed to be valid unless manually, agreed upon by both the SELLER and the BUYER and such amendment for the supplement are put down under in writing and duly signed by their authorized representative.</li> <li>The SELLER and the BUYER agree that all disputed arising between them in respect of any matter relating to the contract shall be subject to the jurisdiction of the court at MUMBAL.</li> <li>This agreement is also subject to Government Directions and Regulations.</li> <li>IN WITNESS THERE OF SELLER and the BUYER have hereunto set their hands and seal this 08 DEC 2023</li> </ol> <p>SELLER: - SURYA HYBRID (NDIA) PRIVATE LTD. DIRECTOR TEC No: - (AAECV33848M) SEEN 08 DEC 2023</p> <p>BUYER: - SHREE BHUVANESHWARI ENTERPRISE TEC No: - (AFYPP1711J) KPopat</p>	<p style="text-align: center;"><b>SB</b> <b>SHREE BHUVANESHWARI</b> 341 <b>ENTERPRISE</b></p> <p style="text-align: center;">CIN: 24AFYPP1711J1Z Add: GSCB Plot No. 521, Raiya Dhar, New Ashapura Chowk, Rajkot.</p> <p style="text-align: center;"><b>DECLARATION AS PER PC 09 DATED 30.06.2003</b></p> <p>We M/s. SHREE BHUVANESHWARI ENTERPRISE.do hereby declare that Our Exports products are not Drug &amp; Pharma so PC 9 dated 30.06.2003 is not Applicable To us.</p> <p>Signature of Applicant:</p> <p>Name in Block Letters: <b>KAMLESHKUMAR DAYALJIBHAI POPAT</b></p> <p>Designation : <b>PROPRIETOR</b></p> <p>Official address : <b>GSCB Plot No. 521, Raiya Dhar, Near Ashapura Chowk, Rajkot, Gujarat, 360005</b></p> <p>Telephone No : <b>9824372258</b></p> <p>Residential Address : <b>FLAT NO 104, SHUBHAM FLATS 2-CHANDAN PARK RAIYA ROAD, RAJKOT 360005.</b></p> <p>E-mail address : <b>kamleshpopat27@gmail.com</b></p> <p>Place : <b>RAJKOT</b></p> <p style="text-align: right;">Shree Bhuvaneshwari Enterprise KPopat Proprietor</p>
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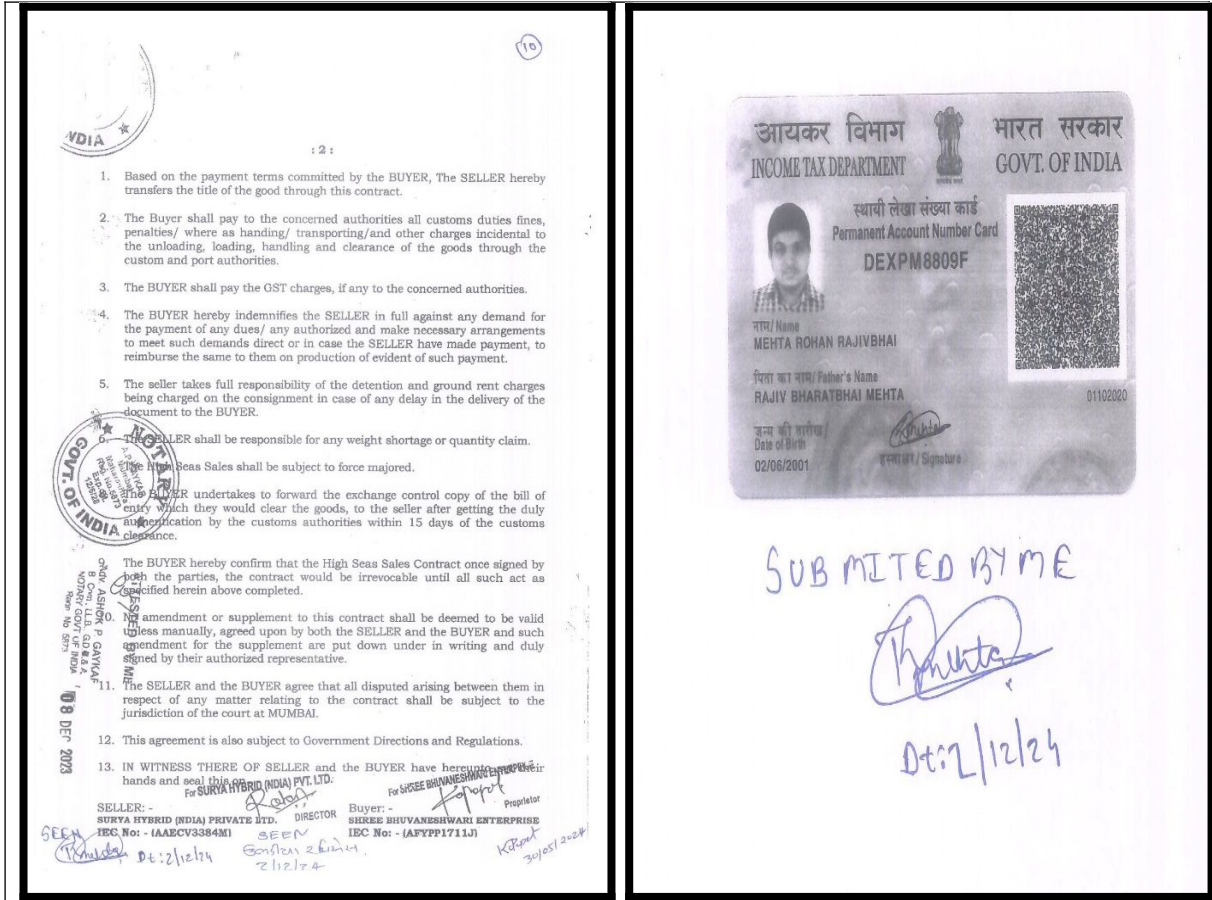
**4.17 Statement of Shri Rohan Rajivbhai Mehta, S/o Shri Rajivbhai Bharatbhai Mehta, Director of M/s. Surya Hybrid (NDIA) Pvt. Ltd., 9/19, Shakti Society, P-7/1192, Behind Sardar School, Rajkot -360001 was recorded on 02.12.2024 in response to Summons CBIC-DIN-202401DDZ10000227702 dated 18.11.2024 under section 108 of Customs act 1962 (RUD-28) wherein he inter alia stated that he was the Director of the company for the period from 10.09.2021 to 16.03.2024 and afterwards his father Shri Rajivbhai Bharatbhai Mehta replaced him as the Director of the Company; that Shri Ravi Sureshbhai Ubhadiya is the other Director of the Company; that M/s. Surya Hybrid (NDIA) Pvt. Ltd. is into the business of work related to Gold & Silver plated Gift Articles and trading of Gold & Silver Bullion; that M/s. Surya Hybrid (NDIA) Pvt. Ltd. has not made any import of goods from any overseas suppliers; that Shri Kamleshkumar Dayaljibhai Popat has also remained a Director of M/s. Surya Hybrid (NDIA) Pvt. Ltd. for a brief period of 06 months; that he doesn't know Shri Vishal Vasantbhai Hinsu, Shri Piyush Surendrabhai Viramgama, Shri Chandraprakash Vardhichand Sanghvi or Shri Prince Sanghvi and had never contacted any of them over phone; that his company has never dealt with M/s. Shree Bhuvaneshwari Enterprise, M/s.**

Seminox Pipes & Tubes Pvt Ltd. and M/s. Savior Products Overseas; that he was shown a copy of High Seas Sale (HSS) Agreement executed between his company (as seller of the goods) and M/s. Shree Bhuvaneshwari Enterprise (as buyer of the goods) for sale of imported 'Stainless Steel Seamless Pipe' and after perusing the same he stated that neither he nor his firm M/s. Surya Hybrid (NDIA) Pvt. Ltd. ever made any such sale of goods; that the signature made under his name in the sale agreement are not appended by him; that he produced a copy of his PAN Card evidencing his actual Signature and stated that his signature in the PAN card does not match with the signature appended under his name in the HSS agreement; that the letter under his company's letter head forwarding the HSS agreement to the Customs Authority is fake; that the IEC, GST Registration etc. of M/s. Surya Hybrid (NDIA) Pvt. Ltd. were given by his father to Shri Kamleshkumar Dayaljibhai for assisting in securing Bank Loan in the name of his firm; that the other Director of the company Shri Ravi Sureshbhai Ubhadiya takes care of financial part of the company i.e loans etc. A specimen of the copy of HSS Agreement produced before the Customs and copy of PAN Card of Shri Rohan Rajivbhai Mehta is appended below evidencing different signatures of Shri Rohan Rajivbhai Mehta in both the documents.

**Image-II**

**A**

**B**



**4.18 Statement of Shri Ravi Suresh Ubhadiya, S/o Shri Sureshbhai Ubhadiya, Director of M/s. Surya Hybrid (NDIA) Pvt. Ltd., 9/19, Shakti Society, P-7/1192, Behind Sardar School, Rajkot -360001** was recorded on dated 02.12.2024 in response to Summons CBIC-DIN-202401DDZ100005025F5 dated 18.11.2024 issued under section 108 of Customs act 1962(RUD-29) wherein he inter alia re-confirmed all the facts mentioned in above statement of above Director of M/s. Surya Hybrid (NDIA) Pvt. Ltd.

**5.1** The statements of the Transporters and documents submitted by the them revealed that the duty-free goods imported by M/s. SBE under Advance Authorisation were diverted and sold to local traders and were stored at different plots of Kalamboli Steel Market Yard, Navi Mumbai. In view of these facts, search at the Plot No.1320 & 1516 situated at the Kalamboli Steel Market Yard, Navi Mumbai was conducted under Panchnama dated 04.01.2024 (RUD-19) wherein below mentioned duty free imported goods were found and the same were detained for further inquiry-

**Table-IV**



Sr. No.	BE No. & Date	Container No.	Name of Local Buyer	Truck No. & date of Transport	Plot No.	Qty. (MT)	Value of goods (Rs.)
01	8722058 Dt. 10.11.2023	WHSU61488 35	M/s.Rajendra Tubes India	MH46-BB-9747 Dt. 24.11.2023	1320	19.330*	37,73,851/-
02	8871710 Dt. 21.11.2023	WHSU59342 28	M/s.Classic Steel Centre	MH46-BB-9747 Dt. 09.12.2023	1320	4.156*	11,53,340/-
03	8796174 Dt. 16.11.2023	WHSU58997 18	M/s.Rajendra Tubes India	MH46-BF-0777 Dt. 02.12.2023	1516	22.96*	45,15,280/-
TOTAL						46.446	94,42,471/-

\* Only partial goods compared to the quantity imported in respective mentioned B/E were found.

**5.2** The above goods valued at Rs.94,42,471/- were placed under Seizure vide Seizure Memo dated 20.03.2024 issued vide DIN-202403DDZ1000000F309 (**RUD-30**) under the reasonable belief that the said goods were imported under Advance Authorisation in the name of M/s. SBE and were diverted into DTA/Local Market in violation of Provisions of FTP & Customs Notification No.21/2023-Cus dt. 01.04.2023 and are thus liable to confiscation under section 111 of the Customs Act, 1962.

**5.3** Further search at Plot No.1506/1507 situated at Kalamboli Steel Market Yard, Navi Mumbai was conducted under Panchnama dated 04.01.2024 (**RUD-31**), wherein below mentioned duty free imported goods were found and the same were detained for further inquiry-

**Table-V**

Sr. No.	BE No. & Date	Container No.	Name of Local Buyer	Truck No. & date of Transport	Plot No.	Qty. (MT)	Value (Rs.)
01	8753187 Dt. 13.11.2023	WHSU6780180	M/s.Ramdev Pipe & Tubes	MH46-BU-8810 Dt. 25.11.2023	1507	27.729	54,53,144.93

**5.4** The above goods valued at Rs. 54,53,144/- were placed under Seizure vide Seizure Memo dated 20.03.2024 issued vide DIN-202403DDZ10000499143 (**RUD-32**) under the reasonable belief that the said goods were imported under Advance Authorisation in the

name of M/s. SBE and were diverted into DTA/Local Market in violation of Provisions of FTP & Customs Notification No.21/2023-Cus dt. 01.04.2023 and are thus liable to confiscation under section 111 of the Customs Act, 1962.

5.5 Further, 03 containers imported by M/s SBE which were put on hold by Customs, JNPT, Nhava Sheva in terms of DRI Ahmedabad letter F. No. DRI/AZU/CI/MISC-34/2023 dated 22.12.2023 (**RUD-2**), as is mentioned at Table-II in Para 3.1 above and which were lying in the port area in JNPT Nhava Sheva, were examined by the officer of Customs, JNCH, Nhava Sheva, Raigad Maharashtra under Panchnama dated 17.01.2024 (**RUD-3**), 18.01.2024 (**RUD-5**) & 19.01.2024 (**RUD-4**). The details thereof is mentioned as below: -

**Table-VI**

Sr. No.	BE No. & Date	Container Number	Panchnama date	CFS-where goods examined and handed over for safe custody	Qty (MT)	Value (Rs.)
01	9156323 dt. 09.12.2023	FBLU0017557	18.01.2024	M/s J. M. Baxi Ports & Logistics Pvt. Ltd.	28.492	56,83,798.42
02	9274324 dt. 16.12.2023	WHSU6181480	17.01.2024	M/s Apollo Logi Solutions Ltd.	28.298	56,41,758.11
03	9318802 dt. 20.12.2023	CAIU7530149	19.01.2024	M/s Seabird Marine Services Pvt. Ltd.	28.491	55,61,107.58
	TOTAL				85.281	1,68,86,664.1

5.6 The above goods collectively valued at Rs.1,68,86,664/- were imported under Advance Authorisation in the name of M/s. SBE and it revealed that no manufacturing infrastructure existed at the registered address/Additional place declared by the firm. Further, the past consignments imported by the firm were found to have been diverted into DTA/Local Market in violation of Provisions of FTP & Customs Notification No.21/2023-Cus dt. 01.04.2023. Therefore, these goods were Seized vide Seizure Memo dated 08.04.2024 issued under DIN-202404DDZ10000444D8B (**RUD-33**) under the reasonable belief that the said goods have been imported with the sole intention to divert the same for sale in DTA/Local market and thereby are liable to confiscation under section 111 of the Customs Act, 1962.

6.1 It emerged during the course of inquiry that M/s. SBE has acquired Advance Authorization under SION C-798 issued by DGFT, Rajkot for import of Alloy/Non-alloy Steel Seamless/ERW Tubes/Pipes from China by availing duty exemption. The details of the Authorisation are as detailed below-

**Table-VII**

Sr. No.	Advance Authorization No.	Advance Authorization Date	Product allowed to be imported	Resultant Product to be exported
01	2411002861	16.10.2023	Alloy/Non-alloy Steel Seamless/ ERW Tubes/Pipes	Seamless/Butt Welded Steel Pipe Fittings made from Seamless/ERW Steel Tubes
02	2411003042	06.12.2023	Alloy/Non-alloy Steel Seamless/ ERW Tubes/Pipes	Seamless/Butt Welded Steel Pipe Fittings made from Seamless/ERW Steel Tubes

**6.2** The details of the Bills of Entry filed for import of “Stainless Steel Seamless Pipes Grade 304” under above 02 Advance Authorisation are as below –

**Table-VIII**

Sr. No.	Bill of Entry No. & Date	Item Description	HSN/CTH	Qty (MTS)	Assessable Value (Rs.)
1	8722058 dt. 10.11.2023	STAINLESS STEEL SEAMLESS PIPES GRADE 304	73044900	27.95	54,56,623/-
2	8796174 dt. 16.11.2023	STAINLESS STEEL SEAMLESS PIPES GRADE TP304	73044900	28.316	55,68,584/-
3	8871710 dt. 21.11.2023	STAINLESS STEEL SEAMLESS PIPES GRADE TP316	73044900	28.412	78,85,182/-
4	8753187 dt. 13.11.2023	STAINLESS STEEL SEAMLESS PIPES GRADE TP304	73044900	27.729	54,53,145/-
5	9156323 dt. 09.12.2023	STAINLESS STEEL SEAMLESS PIPES ASTM A312 GRADE 304	73044900	28.492	56,83,798/-
6	9274324 dt. 16.12.2023	STAINLESS STEEL SEAMLESS PIPES GRADE 304	73044900	28.298	56,41,758/-
7	9318802 dt. 20.12.2023	STAINLESS STEEL SEAMLESS PIPES ASTM A312 GRADE TP304	73044900	28.491	55,61,108/-
8	8796164 dt. 16.11.2023	STAINLESS STEEL SEAMLESS PIPES GRADE TP316	73044900	28.386	78,82,650/-
9	9156317 dt. 09.12.2023	STAINLESS STEEL SEAMLESS PIPES ASTM A312 GRADE 304	73044900	28.47	56,79,410/-
10	9156319 dt. 09.12.2023	STAINLESS STEEL SEAMLESS PIPES ASTM A312 GRADE 316	73044900	28.448	92,95,293/-
11	9156320 dt. 09.12.2023	STAINLESS STEEL SEAMLESS PIPES ASTM A312 GRADE 304	73044900	28.428	55,48,811/-
12	9156416 dt. 09.12.2023	STAINLESS STEEL SEAMLESS PIPES ASTM A312 GRADE 304	73044900	28.497	56,84,796/-
<b>TOTAL</b>				<b>339.917</b>	<b>7,53,41,158/-</b>

- 6.3** Out of the total imports made by M/s. SBE, as tabulated above,
- (i) Partial goods, out of the total quantity imported, in respect of Bills of Entry mentioned at Sr. No.01 to 03 were detained and subsequently seized as detailed at Table-IV of para 5.1 above.
  - (ii) The entire quantity of goods imported in respect of Bill of Entry at Sr. No.04 were detained and subsequently seized as detailed at Table-V of para 5.3 above.
  - (iii) The entire quantity of goods imported in respect of Bills of Entry at Sr. No.05 to 07 were detained and subsequently seized as detailed at Table-VI of para 5.5 above.

The goods at (i) above were placed under Seizure vide Seizure Memo dated 20.03.2024 issued vide DIN-202403DDZ1000000F309 (**RUD-30**) covering quantity 46.446 MTS, Seizure Memo dated 20.03.2024 issued vide DIN-202403DDZ10000499143 (**RUD-32**) covering quantity 27.729 MTS and Seizure Memo dated 08.04.2024 issued under DIN-202404DDZ10000444D8B (**RUD-33**) covering quantity 85.281 MTS, under the reasonable belief that the same are liable to confiscation under the provisions to the Customs Act, 1962. The investigation Report in respect of these seized goods with total quantity 159.456 MTS u/s. 124 of the Customs Act, 1962 inter-alia proposing confiscation of the seized goods u/s. 111 of the Customs Act alongwith penalty u/s. 112(a) & (b) and 114AA of the Customs Act, 1962 has been forwarded to the competent authority i.e. the Pr. Commissioner of Customs (NS-III), JNCH vide letter F.No. DRI/AZU/CI/ENQ-81/(INT-34)/2023 dt. 17.12.2024. The SCN No. 1481(L)/2024-25/ADC/Gr.IV/NS-III/CAC/JNCH in this regard has also been issued by the Competent Authority.

#### **INVESTIGATION IN RESPECT OF GOODS WHICH WERE NOT DETAINED/SEIZED**

7. Partial goods covered under Bills of Entry No.8722058 dt. 10.11.2023, No.8871710 dated 21.11.2023 & No.8796174 dt. 16.11.2023 were not found/recovered during the search and subsequent seizure of goods made during the course of investigation and hence were not part of the SCN No. 1481(L)/2024-25/ADC/Gr.IV/NS-III/CAC/JNCH. Further goods imported vide 05 more Bills of Entry were also not located during the investigation and hence were also not part of the above SCN. The scrutiny of these goods was taken up through documents submitted by CHA M/s Aerosea Forwarders Pvt. Ltd and Transporter M/s. GPR Logistics. This scrutiny revealed that these imported goods after clearance at port

were transported, moved and offloaded at Kalamboli Steel Market Yard. The details in respect of the Out of Charge of the cargo and their movement from Port Area to the place of off-loading in respect of Bills of Entry whose goods had not been detained/seized is tabulated below –

**Table-IX**

S. No.	B/E No. & Date	Import Container No.	Date of order of OOC of the goods granted on	Date of Weighment Slip in respect of transportation of container & goods made at Port area	Date of Weighment Slip in respect of transportation of empty container made after unloading of goods at Kalamboli Market area
1	9156416 dt. 09.12.2023	TLLU4301950	19.12.2023 (RUD- 34)	20.12.2023	21.12.2023
2	9156319 dt. 09.12.2023	WHSU5168890	13.12.2023 (RUD- 35)	14.12.2023	14.12.2023
3	9156320 dt. 09.12.2023	WHLU5782285	13.12.2023 (RUD- 36)	19.12.2023	20.12.2023
4	9156317 dt. 09.12.2023	WHSU5035304	13.12.2023 (RUD- 37)	14.12.2023	14.12.2023
5	8796164 dt. 16.11.2023	WHSU6778990	21.11.2023 (RUD- 38)	01.12.2023	02.12.2023

7.1 Shri Ravikumar Shivaji Andhale, Proprietor of M/s. GPR Logistics during recording of his statement dated 03.06.2024 (RUD-25), was shown with the Weighment Slips which indicated the details of the Truck Number and Container number in respect of the above 05 Bills of Entry and after perusing it, he has stated that –

- (i) That the Weighment Slip No.68424 dt. 20.12.2023 was issued by Aashirwad Fully Computerised weigh Bridge, Near Bavane Lari, Bhedkhal, Dist.-Uran in respect of movement of imported container No.TLLU4301950 in Truck No.MH46BF0777 from ULA CFS to deliver the goods at Kalamboli Steel Market Yard, Navi Mumbai on the instruction of Shri Prince Sanghvi; that the weighment slip No. 9107 dt. 21.12.2023 issued by M/s. Disma Computerised weigh Bridge Unit-2, Disma Dharm Kanta Unit-2, Plot No. 1552, Opp. Kalamboli Railway Station, Kalamboli Steel Market, Navi Mumbai reflects the weighment of the Truck with empty container after unloading the imported goods at Kalamboli Steel Market Yard.

- (ii) That the Weighment Slip No.11704 dt. 14.12.2023 was issued by Shree Gaondevi Fully Computerised Weigh Bridge, Arivali Gaon, Kon-Rasayani Road, Near Indiabulls, Taluka Panvel, Dist. Raigadh in respect of movement of imported container No.WHSU5168890 in Truck No.MH46BB9747 from Navkar CFS to deliver the goods at Kalamboli Steel Market Yard, Navi Mumbai on the instruction of Shri Prince Sanghvi; that the weighment slip No. 8382 dt. 14.12.2023 issued by M/s. Disma Computerised weigh Bridge Unit-2, Disma Dharm Kanta Unit-2, Plot No. 1552, Opp. Kalamboli Railway Station, Kalamboli Steel Market, Navi Mumbai reflects the weighment of the Truck with empty container after unloading the imported goods at Kalamboli Steel Market Yard.
- (iii) That the Weighment Slip No.11926 dt. 19.12.2023 was issued by Shree Gaondevi Fully Computerised Weigh Bridge, Arivali Gaon, Kon-Rasayani Road, Near Indiabulls, Taluka Panvel, Dist. Raigadh in respect of movement of imported container No.WHLU5782285 in Truck No.MH46BB9747 from Navkar CFS to deliver the goods at Kalamboli Steel Market Yard, Navi Mumbai on the instruction of Shri Prince Sanghvi; that the weighment slip No. 8981 dt. 20.12.2023 issued by M/s. Disma Computerised weigh Bridge Unit-2, Disma Dharm Kanta Unit-2, Plot No. 1552, Opp. Kalamboli Railway Station, Kalamboli Steel Market, Navi Mumbai reflects the weighment of the Truck with empty container after unloading the imported goods at Kalamboli Steel Market Yard.
- (iv) That the Weighment Slip No.11714 dt. 14.12.2023 was issued by Shree Gaondevi Fully Computerised Weigh Bridge, Arivali Gaon, Kon-Rasayani Road, Near Indiabulls, Taluka Panvel, Dist. Raigadh in respect of movement of imported container No.WHSU5035304 in Truck No.MH46CL7077 from Navkar CFS to deliver the goods at Kalamboli Steel Market Yard, Navi Mumbai on the instruction of Shri Prince Sanghvi; that the weighment slip No. 12720 dt. 14.12.2023 issued by M/s. Steel Chamber of India (Unit-II), 100 Tons Fully Electronic Computerised Weigh Bridge, Plot No.1933, Steel Market Complex, Kalamboli reflects the weighment of the Truck with empty container after unloading the imported goods at Kalamboli Steel Market Yard.
- (v) That the Weighment Slip No.11337 dt. 01.12.2023 was issued by Shree Gaondevi Fully Computerised Weigh Bridge, Arivali Gaon, Kon-Rasayani Road, Near Indiabulls, Taluka Panvel, Dist. Raigadh in respect of movement of imported

container No.WHSU6778990 in Truck No.MH46BB9747 from Apollo CFS to deliver the goods at Kalamboli Steel Market Yard, Navi Mumbai on the instruction of Shri Prince Sanghvi; that the weighment slip No. 6954 dt. 02.12.2023 issued by M/s. Disma Computerised weigh Bridge Unit-2, Disma Dharm Kanta Unit-2, Plot No. 1552, Opp. Kalamboli Railway Station, Kalamboli Steel Market, Navi Mumbai reflects the weighment of the Truck with empty container after unloading the imported goods at Kalamboli Steel Market Yard.

**7.2** Shri Prince Kamleshkumar Sanghvi, Partner of M/s. Saviour Products Overseas and nephew of Shri Chandraprakash Vardhichand Sanghvi in his statement dated 02.02.2024 (**RUD- 23**) recorded under section 108 of the Customs Act, 1962 was shown with the printouts of the Whatsapp chat between him and Shri Ravikumar Shivaji which was submitted by Shri Ravikumar Shivaji after due certification in terms of section 138C of the Customs Act, 1962 & section 65-B of the Indian Evidence Act, 1872 and after perusing the same he accepted that he had directed Shri Ravikumar Shivaji Andhale, Proprietor of M/s. GPR Logistics through Whatsapp messages to divert the goods imported by M/s. SBE to Kalamboli Steel Market Yard.

**7.3** The evidences collected during the investigation alongwith the statements of CHA, Transporter and Shri Prince Kamleshkumar Sanghvi clearly reveal the offence of diversion of the goods imported under Advance Authorisation by M/s. SBE to domestic market in violation to the conditions imposed under Customs Notification No. 21/2023-Cus dated 01.04.2023.

**7.4** The present Investigation Report is being issued for adjudicating the liability to confiscation of the remaining quantity of the goods in respect of Bills of Entry mentioned at Sr. No.01 to 03 as mentioned under Table-IV at para 5.1 of the IR which were not available for seizure and in respect of the remaining goods imported by M/s. SBE and covered under Bills of Entry at Sr. 08 to 12 of Table -VIII in para 6.2 above. Further, the instant Investigation Report further also proposes demand of duty by denying the duty exemption availed by the Importer under the Advance Authorisation Scheme on account of non-fulfilling the compliance of the conditions imposed under Customs Notification No. 21/2023-Cus dated 01.04.2023, demand of applicable interest u/s. 28AA of the Customs Act, 1962 in respect of all the goods covered under Bills of Entry at Sr. No.01 to 12 of Table -VIII above, imposition of Penalty U/s. 112(a), (b) and 114AA of the Customs Act, 1962 on the offenders in the case.

## **LEGAL PROVISIONS**

**8.1** The Advance Authorisations utilized by M/s. SBE in the case were issued by DGFT in terms of Chapter 4 of the FTP 2023. Para 4.03 under chapter 4 of FTP 2023 casts responsibility on the Importer to utilize the input allowed in the manufacturing of the export product. Para 4.03 of FTP 2023 is reproduced herein under –

### **4.03 Advance Authorisation**

- (a) *Advance Authorisation is issued to allow duty free import of input, which is physically incorporated in export product (making normal allowance for wastage). In addition, fuel, oil, catalyst which is consumed / utilized in the process of production of export product, may also be allowed.*
- (b) *Advance Authorisation is issued for inputs in relation to resultant product, on the following basis:*
  - (i) *As per Standard Input Output Norms (SION) notified (available in Hand Book of Procedures); OR*
  - (ii) *On the basis of self-declaration as per paragraph 4.07 of Handbook of Procedures.*

**8.2** Further, as per Para 4.16 of the Foreign Trade Policy, Advance Authorization and / or materials imported there under will be with actual user condition. It will not be transferable even after completion of export obligation. However, Authorisation holder will have option to dispose of products manufactured out of inputs imported duty free once export obligation is completed. The above para is reproduced herein under-

### **4.16 Actual User Condition for Advance Authorisation**

- (i) *Advance Authorisation and / or material imported under Advance Authorisation shall be subject to 'Actual User' condition. The same shall not be transferable even after completion of export obligation. However, Authorisation holder will have option to dispose of product manufactured out of duty-free input once export obligation is completed.*
- (ii) *In case where CENVAT/input tax credit facility on input has been availed for the exported goods, even after completion of export obligation, the goods imported against such Advance Authorisation shall be utilized only in the manufacture of dutiable goods whether within the same factory or outside (by a supporting manufacturer). For this, the Authorisation holder shall produce a certificate from Chartered Accountant at the time of filing application for Export Obligation Discharge Certificate to Regional Authority concerned. An AEO having valid certificate has the option to produce self-declaration to this effect.*
- (iii) *Waste / Scrap arising out of manufacturing process, as allowed, can be disposed off on payment of applicable duty even before fulfillment of export obligation.*



**8.3** In terms of para 4.14 of FTP, imports under an AA are exempted from the payment of Basic Customs Duty (BCD), Additional Customs Duty, Education Cess, Anti-dumping Duty, Countervailing Duty (CVD), Safeguard Duty, and Transition Product Specific Safeguard Duty, wherever applicable. The above para is reproduced herein under-

**4.14 Details of Duties exempted**

*Imports under Advance Authorisation are exempted from payment of Basic Customs Duty, Additional Customs Duty, Education Cess, Anti- dumping Duty, Countervailing Duty, Safeguard Duty, Transition Product Specific Safeguard Duty, wherever applicable. Import against supplies covered under paragraph 7.02 (c) & (f) of FTP will not be exempted from payment of applicable Anti-dumping Duty, Countervailing Duty, Safeguard Duty and Transition Product Specific Safeguard Duty, if any. However, imports under Advance Authorisation for physical as well as deemed exports are also exempt from whole of the Integrated Tax and Compensation Cess leviable under sub-section (7) and sub-section (9) respectively, of section 3 of the Customs Tariff Act, 1975 (51 of 1975).*

**8.4** Further, in terms of Para 4.40 of Hand book of procedures, the period for fulfilment of export obligation (EO) under Advance Authorisation shall be 18 months from the date of issue of authorization or as notified by DGFT. The above para is reproduced herein under-

**4.40 Export Obligation (EO) Period and its Extension**

*(a) Period for fulfilment of export obligation under Advance Authorisation shall be 18 months from the date of issue of Authorisation. Period of EO fulfilment under an Advance Authorisation shall commence from date of issue of Authorisation, unless otherwise specified.*

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*(d) Extension in export obligation period for Authorisations issued under Appendix-4J shall be allowed for a period not more than the half of the stipulated export obligation period. In such cases, composition fee shall be levied in such a manner as prescribed hereunder:*

<b>CIF VALUE OF ADVANCE AUTHORISATION (AA) LICENSES ISSUED</b>	<b>COMPOSITION FEE TO BE LEVIED (In Rupees)</b>
Up to ₹2Crores	5,000
More than ₹2 Crores to 10 Crores	10,000
Above ₹10Crores	15,000

**8.5** The input 'Stainless-Steel Seamless Tubes and Pipes' imported by M/s. SBE in the case is originated from China PR which attracts levy of Anti dumping duty in terms of Notification No. 31/2022-Customs (ADD) dated 20.12.2022 issued by the Government of India, Ministry of Finance, Department of Revenue, New Delhi.

**8.6** In consonance with the above DGFT Policy, the Central Government, in exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), has laid down certain conditions for allowing the above exemption vide Customs Notification no. 21/2023-Cus dated 01.04.2023. The DGFT also prescribes adherence to the conditions of the corresponding Customs Notification issued for administering the exemption. Thus, all Advance Authorisation issued carry the details of the applicable Customs Exemption notification. The relevant conditions in the applicable Customs notification is reproduced herein under –

*“(iv) that in respect of imports made before the discharge of export obligation in full, the importer at the time of clearance of the imported materials executes a bond with such surety or security and in such form and for such sum as may be specified by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, binding himself to pay on demand an amount equal to the duty leviable, but for the exemption contained herein, on the imported materials in respect of which the conditions specified in this notification are not complied with, together with interest at the rate of fifteen percent per annum from the date of clearance of the said materials;*

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*(x) that the export obligation as specified in the said authorisation (both in value and quantity terms) is discharged within the period specified in the said authorisation or within such extended period as may be granted by the Regional Authority by exporting resultant products, manufactured in India which are specified in the said authorisation:*

*Provided that an Advance Intermediate authorisation holder shall discharge export obligation by supplying the resultant products to exporter in terms of paragraph 4.05(c)(ii) of the Foreign Trade Policy;*

*Provided further that notwithstanding anything contained hereinabove for the said authorisations where the exemption from integrated tax and the goods and service tax compensation cess leviable thereon under sub-section (7) and sub-section (9) of section 3 of the said Customs Tariff Act, has been availed, the export obligation shall be fulfilled by physical exports or by making domestic supplies mentioned at serial numbers 1,2 and 3 of the Table contained in notification No. 48/2017-Central Tax, dated the 18th October, 2017 published, vide number G.S.R 1305(E), dated the 18th October, 2017;*

*(xi) that the importer produces evidence of discharge of export obligation to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, within a period of sixty days of the expiry of period allowed for fulfilment of export obligation, or within such extended period as the said Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may allow;*

*(xii) that the said authorisation shall not be transferred and **the said materials shall not be transferred or sold.**”*

*Provided that the said materials may be transferred to a job worker for processing subject to complying with the conditions specified in the relevant goods and service tax provisions permitting transfer of materials of job work;*

## COMMISSION OF OFFENCE

The facts in brief resulting in commission of fraud and offence in the case are as under -

9. Shri Chandraprakash Vardhichand Sanghvi is the Director/Partner in multiple firms viz. M/s. Seminox Pipe & Tubes Pvt. Ltd., M/s. Savior Products Overseas and M/s. Indsthal International. He enquired with one of his close friends, Shri Piyush Surendrabhai Viramgama about credentials of a firm for effecting imports. Shri Piyush Viramgama contacted his friend Shri Vishal Vasantbhai Hinsu who convinced Shri Kamlesh Dayaljibhai Patel to lend his firm i.e. M/s. SBE's credential on the pretext of raising the turnover to enable him become eligible for higher loan. The credentials & documents of M/s. SBE were then forwarded by Shri Vishal Vasantbhai Hinsu to Shri Piyush Viramgama who had already offered him 1.5% commission on the turnover as a payback on behalf of Shri Chandraprakash Vardhichand Sanghvi for the services rendered.

9.1 The credential & documents of M/s. SBE were forwarded through courier by Shri Piyush Viramgama to Shri Chandraprakash Vardhichand Sanghvi at his office address. The credentials & documents so forwarded to Shri Chandraprakash Vardhichand Sanghvi contained Digital Key (DSC) of DGFT Portal, Blank Letter heads of M/s. SBE with signature & Stamp appended below, IEC detail Certificate, GST Registration, Aadhar Card & PAN Card details. Shri Piyush Viramgama with the help of Shri Vishal Vasant Hinsu had further also acquired similar credentials & documents in respect of another company i.e M/s. Surya Hybrid India Pvt. Ltd. and forwarded it to Shri Chandraprakash Vardhichand Sanghvi.

9.2 Shri Chandraprakash Vardhichand Sanghvi, in spite of independently owning & holding multiple IECs, utilizes the IEC of M/s. SBE for acquiring Advance Authorisation for duty-free import of 'Stainless-Steel Seamless Tubes and Pipes' from China, which in addition to normal levy of customs duties also attracted levy of Anti-dumping duty. The goods imported were later diverted from the Port Area to the Domestic market i.e. Kalamboli Steel Market Yard and were sold to various local buyers either through cash or under Invoices of his owned firms/companies. The movement of all the Import Containers loaded with imported goods in the case to Kalamboli Steel Market Yard through Trucks were tracked during the investigation which resulted in recovery of some of the goods in respect of 07 Bills of Entry in the case which were later seized under the provisions of Customs Act, 1962. The movement of the goods imported in respect of the remaining 05 Bills of Entry were also tracked from Port area to Kalamboli Steel Market Yard. Details of the

same are part of the Statement dt. 03.06.2024 of the Shri Ravikumar Shivaji Andhale, Proprietor of M/s. GPR Logistics (RUD-25), Statement dated 02.02.2024 of Shri Prince Kamleshkumar Sanghvi, Partner of M/s. Saviour Products Overseas and nephew of Shri Chandraprakash Vardhichand Sanghvi (RUD-23), and includes Weighment Slips generated by the Trucks both before the after unloading of the goods at Kalamboli Steel Market. However, no recovery of the goods in respect of the 05 Bills of Entry could be effected, since the exact Plot No. of the Kalamboli Steel Market Yard where they were stored could not be ascertained. In view of the fact, that these goods were also found to have been transported from the Port Area to Kalamboli Steel Market Yard in contradiction to the requirement under Advance Authorisation scheme i.e. of being transported from the Port to the registered premises of the Importer or to the premises of their Supporting Manufacturer, it is derived/inferred that they were also diverted and sold in the domestic market in violation of the provisions of FTP 2023 and conditions under Customs Notification No. 21/2023-Customs, dated 01.04.2023.

10. In the instant case, the Advance Authorisations issued to M/s. SBE were under SION C-798 wherein the Input allowed to be imported duty free was **“Alloy/Non-Alloy Steel Seamless/ERW Tubes/Pipes, Alloy/Non-Alloy Stainless Steel Seamless Pipes Grade 304”** and the resultant product to be exported for fulfilment of Export obligation was **“Seamless/Butt Welded Steel Pipe Fittings made from Seamless/ERW Steel Tubes, Stainless Steel Seamless/Butt Welded Steel Pipe Fittings made from Seamless/ERW Steel Tubes of Stainless Steel Seamless Pipes GRADE 304”**. The exemption from the payment of import duties on import of inputs (raw materials) is subject to the condition that the product to be exported towards fulfilment of the export obligations under the Authorisation is manufactured from the inputs which have been imported under Advance Authorisation. In other words, one can import raw materials or inputs at zero customs duty only with an obligation to export the resultant products manufactured out of them.

10.1 The duty exemption on the import of inputs under Advance Authorizations Scheme in the instant case are regulated by conditions as mentioned in Customs Notification no. 21/2023-Cus dated 01.04.2023. The inputs imported in the Advance Authorisation are with actual user condition i.e. they should be used in the manufacturing of export products and they shall not be transferred even after completion of export obligation. Further, the export obligation as specified in the said authorization (both in value and quantity terms) is to be discharged by exporting the resultant export product within the period of 18 months as

specified in the said authorization or within such extended period as may be granted by the Regional Authority. The condition further also binds the importer to pay on demand an amount equal to the duty leviable, but for the exemption contained herein, on the imported materials in respect of which the conditions specified in this notification are not complied with, together with interest at the rate of fifteen percent per annum from the date of clearance of the said materials. Thus, it is evident that the Notification No.21/2023-Cus dated 01.04.2023 apart from regulating the usage of the duty exempted inputs, also deals with the recovery of duty in case of violation of the conditions specified therein.

**10.2** The statements by the CHA, Transporters, Domestic Buyers of the imported goods and Plot owners of the Kalamboli Steel Market Yard as well as documents gathered during the investigation viz. Weighment Slip of the Transport Truck used in the case wherein evidences such as Weighment of the Truck with Import Container (with date & time) at the Port Area and second weighment of the same Truck with same Import Container (with date & time) near Kalamboli Steel Market Yard, Whatsapp messages exchanged between the Transporter and Shri Prince Kamleshkumar Sanghvi revealing the Truck Number and the details of the Plot number where the imported goods are to be off-loaded, details of conversation divulged by the Domestic Buyer with Shri Chandraprakash Vardhichand Sanghvi/Shri Prince Kamleshkumar Sanghvi have clearly made evident that the goods imported were diverted to the domestic market directly from the Port area by Shri Chandraprakash Vardhichand Sanghvi & his nephew Shri Prince Kamleshkumar Sanghvi. Both Shri Chandraprakash Vardhichand Sanghvi & Shri Prince Kamleshkumar Sanghvi have in their statements recorded in the case admittedly accepted to this act of diversion.

**10.3** The evidences found during tracking of the imported goods from the Port Area to the point of delivery at various plots of Kalamboli Steel Market which clearly establish the element of diversion of the goods in the case are tabulated in **Annexure-A** attached alongwith this Report. The said Table demonstrates that the goods imported vide Bills of Entry as mentioned at "A" of the Table in Container Number as mentioned at "B" were loaded on Trailer Truck Number as mentioned at "C". The details mentioned at "D" of the table is the reproduction of the Whatsapp message sent by the Transporter of the goods i.e. M/s. GPR Logistics to Shri Prince Sanghvi intimating the Trailer Truck No., Mobile Number of the Driver and the CFS Details from where the Trailer Truck is supposed to load the goods. Column "E" of the table is the reproduction of the Whatsapp message reply sent by Shri Prince Sanghvi to the Transporter intimating them about the Plot Number at Kalamboli

Steel Market where the goods are to be delivered. The details mentioned at "F" of the table is the Delivery Challan issued by the CHA for handling the goods after Customs clearance. The Weighment Slip details of the Truck as mentioned at "G" is taken nearby Port Area and contains the Tare Weight of the Truck before loading the Container (i.e. empty Truck Trailer weight without loading the goods) and the Gross Weight of the Truck after loading of the Goods with Container. Similarly, the Weighment Slip of the same Truck as mentioned at "H" is taken nearby Delivery Area and contains the Gross Weight (i.e. Weight of Truck Trailer after loading of the goods), Tare Weight (i.e. Weight of Truck Trailer after unloading of the goods) and Net Weight (i.e. Weight of goods which was unloaded from the Truck). The details mentioned at 'I' of the table is the detail of the delivery/receipt of the goods maintained in the Diary at the relevant plots at Kalamboli Steel Market resumed during the search Panchnama in the case. These diary entries contain details of the buyers who had purchased these imported goods from Shri Chandraprakash Vardhichand Sanghvi, Vehicle Numbers through which these goods were delivered to the plot and rough dimensions of the goods received. The details mentioned at "J" of the table reveals the name of buyer who purchased these imported goods from Shri Chandraprakash Vardhichand Sanghvi.

**10.4** The above details of the table which was divulged during the investigation of the case clearly establish the element of diversion which was done by Shri Prince Kamleshkumar Sanghvi at the behest of his uncle Shri Chandraprakash Vardhichand Sanghvi. The Transporter of the goods i.e. GPR Logistics used to send the Vehicle Number and mobile number of the Driver to Shri Prince Kamleshkumar Sanghvi through Whatsapp messages who then used to provide them the plot number of Kalamboli Steel Market where the goods were delivered after diversion. These acts were admitted by Shri Prince Kamleshkumar Sanghvi and Shri Chandraprakash Vardhichand Sanghvi in their Statements recorded during the course of investigation.

**10.5** Shri Kamleshkumar Dayaljibhai Popat, Proprietor of M/s.SBE in his statements recorded during the course of investigation has stated that the registered /additional premises of M/s. SBE at GSCB Quarter No.521, Near Ashapura Chowk, Raiya Dhar, Rajkot-360005 is utilized for storing scrap as he was trading in scrap and the premises was locked during the material time of these imports. The prime requirement of machineries and equipment for production of export goods for fulfilment of obligation stipulated under the Advance Authorisation Scheme in the case are Steel strip levelling machine, Head cutting butt welding machine, Edge milling machine, Uncoiler, Lathe Machines, Furnace which were not found at the declared premises of the IEC Holder during the Visit made on

26.12.2023 (RUD-1). Shri Kamleshkumar Dayaljibhai Popat has testified to never have purchased any machinery, tools, welding equipment etc. which are required for manufacturing export items of steel. All these facts demonstrate that the declared IEC Holder was not capable to deal with the goods imported under Advance Authorisation which carried an obligation to manufacture export items for fulfilment of their export obligation.

**10.6** Further, the verification of export data of the IEC firm for the year from 2023 to September 2025 also revealed no exports have been done by them required for fulfilment of export obligations under the Advance Authorisations in terms of provisions under FTP 2023 and conditions of Customs Notification No. 21/2023-Cus dated 01.04.2023.

## **11. CULPABILITY IN COMMISSION OF OFFENCE**

In terms of Section 2(26) of the Customs Act, 1962, "Importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes [any owner, beneficial owner] or any person holding himself out to be the importer. The investigation conducted in the case reveals that Shri Chandraprakash Vardhichand Sanghvi and his nephew Shri Prince Kamleshkumar Sanghvi are the beneficial owner of all the goods imported by M/s. SBE vide 12 Bills of Entry in the case. They have in active connivance with Shri Vishal Vasantbhai Hinsu and Shri Piyush Surendrabhai Viramgama managed to utilize the IEC of M/s. SBE from Shri Kamleshbhai Dayaljibhai Patel for effecting imports for themselves and after taking control of the IEC, they indulged themselves in acquiring Advance Authorisations in the name of the IEC and managed to divert and sell the goods imported under them to domestic market in contravention to the provisions of FTP 2023 and Customs Notification No.21/2023-Cus dated 01.04.2023.

### **Role of Chandraprakash Vardhichand Sanghvi**

**11.1** The statements of the Proprietor of M/s. SBE Shri Kamlesh Dayaljibhai Patel, Shri Vishal Vasantbhai Hinsu, Shri Piyush Surendrabhai Viramgama, Shri Chandraprakash Vardhichand Sanghvi, Shri Prince Kamleshkumar Sanghvi, Shri Yogesh Gholap, Director of M/s. Aerosea Forwarders Pvt. Ltd.(CHA firm), Shri Ravikumar Shivaji Andhale, Proprietor of M/s. GPR Logistics (Transporter of the goods), Shri Kamlesh Dalichand Bhandari, Partner of M/s. Rajendra Tubes India (Domestic Buyer of the Imported goods), Shri Samir Hiralal Jain, Partner of M/s. Classic Steel Centre (Domestic Buyer of the Imported goods) and Shri

Chunni Lal, Manager of M/s. Ramdev Pipe & Tube (Domestic Buyer of the Imported goods) indicates the act of diversion of the imported goods with malafide intention and connivance on the part of Shri Chandraprakash Sanghvi. In addition, others facts revealed during the investigation evidencing the role of Shri Chandraprakash Vardhichand Sanghvi in commission of offence in the case are as under –

- (i) Shri Chandraprakash Vardhichand Sanghvi is himself holding multiple IECs which were importing the same goods viz. 'Stainless-Steel Seamless Tubes and Pipes', but he still enquired and accessed IECs of other firms with the help of his accomplices Shri Piyush Surendrabhai Viramgama & Shri Vishal Vasantbhai Hinsu.
- (ii) He further proceeded to acquire Advance Authorisation on the IEC of M/s. SBE and on receipt of objections from concerned DGFT office, he engaged Shri Piyush Surendrabhai Viramgama and cleared those objections.
- (iii) He also committed to passing on of the sales proceeds of the diverted goods in the form of 1.50% Commission of the Turnover amount of the transaction to Shri Vishal Vasantbhai Hinsu through Shri Piyush Surendrabhai Viramgama.
- (iv) He directly engaged with the CHA i.e. Aerosea Forwarders Pvt. Ltd. and the Transporter i.e. M/s. GPR Logistics for movement of goods to Kalamboli Steel Market Yard for diversion and local sale.
- (v) His malafide intention to defraud the government is evident from the fact that he had knowingly chosen imports from China which were attracting levy of Anti-dumping duty to get maximum financial benefits from the act of diversion.

**11.1.1** Shri Chandraprakash Vardhichand Sanghvi Director of M/s. Seminox Pipes & Tubes Pvt. Ltd. had utilized the name & IEC of M/s SBE and has indulged in the import 'Stainless Steel Seamless Pipe' under 02 (two) Advance Authorization from China by filing 12 Bills of Entry. The goods imported were also leviable to Anti-dumping duty in terms of Notification No. 31/2022-Customs (ADD) dated 20.12.2022. The above duty exempted goods which were imported under Advance Authorisation were diverted from the Port and sold in local market under cover of Invoices raised from his company/firms i.e. M/s. Seminox Pipes & Tubes Pvt. Ltd. and M/s. Saviour Product Overseas and on cash payment also, in gross violation of the Provisions under FTP and conditions under Customs Notification No. 21/2023-Customs, Dated 01.04.2023. It has also been further revealed that the Customs Broker and the Transporter of the duty-free imported goods were also working under his instructions. The investigation in the case has also revealed that the High Seas Sale (HSS)



Agreement purportedly executed between M/s. Surya Hybrid (NDIA) Pvt. Ltd. (Seller of the goods) and M/s. SBE (Buyer of the goods) which was submitted before the Customs Authority for facilitating the import of "Stainless Steel Seamless Pipes" were fake and forged. Shri Rohan Rajivbhai Mehta, Director of M/s. Surya Hybrid (NDIA) Pvt. Ltd. in his statement recorded on 02.12.2024 (**RUD-28**) u/s. 108 of the Customs Act, 1962 produced his PAN Card to show his original signature and stated that the signature under his name appended in the HSS Agreement are different and that he has never executed such an agreement for sale of goods with M/s. SBE. Similarly, Shri Kamleshkumar Dayaljibhai Popat, Proprietor of M/s. SBE, in his statement recorded on 30.05.2024 (**RUD-27**) u/s.108 of the Customs Act, 1962 has also disowned his signature appended in the HSS Agreement and has also stated that the Rubber Stamp of his company appended on the Agreement is distinct from the original Rubber Stamp held in the name of his firm. He also stated that he had never entered into any HSS Agreement with M/s. Surya Hybrid (NDIA) Pvt. Ltd. for purchase of imported "Stainless Steel Seamless Pipes". The investigation conducted so far in the case has revealed that Shri Chandraprakash Vardhichand Sanghvi is the Key Managerial Person having active control of all the affairs related to goods imported under the IEC of M/s. SBE and in the face of the fact that the HSS Agreement executed between M/s. Surya Hybrid (NDIA) Pvt. Ltd. and M/s. SBE has proved to be forged/fake, the said act of making such fake & forged document in order to secure the ownership of the goods in the name of M/s. SBE also appears to be an act committed by Shri Chandraprakash Vardhichand Sanghvi. It also revealed in the investigation that no exports are being made by the IEC Firm M/s. SBE against fulfilment of export obligations under the Advance Authorisations in terms of provisions under FTP 2023 and conditions of Customs Notification No. 21/2023-Cus dated 01.04.2023 which indicates that Shri Chandraprakash Vardhichand Sanghvi, in the capacity of being the beneficial owner of the imported goods was solely concerned with the diversion of the goods into domestic market to gain illegitimate financial gains and had no intention to fulfil any obligations fastened on the advance authorisation imported goods. By indulging in above acts, it appears that Shri Chandraprakash Vardhichand Sanghvi, Director of M/s. Seminox Pipes & Tubes Pvt. Ltd. and Partner of M/s. Saviour Product Overseas, has concerned himself in carrying, removing, depositing, selling or in any other manner dealing with the goods which he knew or had reason to believe were liable to confiscation under Section 111 of the Customs Act, 1962 further rendering him liable for Penalty u/s. 112(a) & (b) of the Customs Act, 1962.

**11.1.2** It was also revealed in the investigation that 04 Bills of Entry out of 12 Bills of Entry were filed on the basis the HSS Agreement executed between between M/s Surya Hybrid (India) Pvt. Ltd. and M/s. SBE and a copy of the same was also produced to the Deputy Commissioner of Customs, Nhava Sheva Port under the letter head of M/s. SBE. Both Shri Kamleshkumar Dayaljibhai Popat, Proprietor of M/s.SBE and Shri Rohan Rajivbhai Mehta, Director of M/s. Surya Hybrid (India) Pvt. Ltd. in their statements after perusing the above

HSS Agreement have stated that they have not executed these agreement or appended their signature/stamp on the said HSS Agreement. They have specifically pointed out the mismatch in the signatures and Stamp appended in the HSS Agreement. The said facts clearly establish the use of false and incorrect material for import of goods in the 04 Bills of Entry which further renders Shri Chandraprakash Vardhichand Sanghvi liable for penalty under section 114AA of the Customs Act, 1962.

**11.1.3** During the course of investigation Shri Chandraprakash Vardhichand Sanghvi was arrested on 27.12.2023 for knowingly indulging himself in the offence of diversion of the goods imported under Advance Authorisation Scheme having assessable value of Rs. 7.53 Crores causing duty evasion of Rs. 15.18 Crore. In terms of Board's Circulars No. 28/2015-Customs issued from F.No.394/68/2013-Cus (AS) dtd. 23/10/2015 and 27/2015-Cus issued from F.No. 394/68/2013-Cus.(AS) dtd. 23/10/2015, as revised vide Circular No. 13/2022-Customs, 16-08-2022, the decision to arrest may be considered in cases related to importation of trade goods (i.e. appraising cases) involving cases involving fraudulent evasion or attempt at evasion of duty involving Rs. 2,00,00,000/- (Rupees Two Crore) or more; and also, cases involving fraudulent availment of drawback or attempt to avail of drawback or any exemption from duty provided under the Customs Act, 1962, in connection with export of goods, if the amount of drawback or exemption from duty is Rs. 2,00,00,000/- (Rupees Two Crore) or more. The act clearly falls within the ambit of the provisions of Section 135(1) (a) (b) & (e) which is punishable under Section 135 (1)(i)(A)(B) & (D) of the Customs Act, 1962.

### **Role of Shri Prince Kamleshkumar Sanghvi**

**11.2** The investigation has also indicated that Shri Prince Kamleshkumar Sanghvi, Partner of M/s. Saviour Products Overseas was an active partner of Shri Chandraprakash Vardhichand Sanghvi and connived together with him and knowingly utilized the name & IEC of M/s SBE and indulged in the import 'Stainless Steel Seamless Pipe' under Advance Authorization for subsequent diversion into the domestic market.

**11.2.1** Shri Prince Kamleshkumar Sanghvi played a pivotal role in the diversion of these duty exempted imported goods for sale in the local market either in cash or under Invoices raised by M/s. Seminox Pipes & Tubes Pvt. Ltd. and M/s. Saviour Product Overseas, The statements of Shri Ravikumar Shivaji Andhale, Proprietor of M/s. GPR Logistic recorded on

03.06.2024 (**RUD-25**) and the evidence in the form of documents submitted by him also reveal that the duty free goods imported under Advance Authorisation were diverted and sold to local traders and were stored at different plots of Kalamboli Steel Market Yard, Navi Mumbai on the instructions passed by Shri Prince Sanghvi. It is also revealed that the Customs Broker and the Transporter of the duty-free imported goods followed his instructions. In spite of being aware that the imported duty-free goods under Advance Authorisation have to be utilized by the Importer in the manufacture of resultant export product which has to be exported for fulfilment of export obligation, he has intentionally involved himself in diversion of these imported duty-free goods for sale in the local market without payment of the Customs Duty in gross violation of the Provisions under FTP and conditions under Customs Notification No. 21/2023-Customs, Dated 01.04.2023. By indulging in the above act, it appears that he has concerned himself in carrying, removing, depositing, selling or in any other manner dealing with the goods which he knew or had reason to believe were liable to confiscation under Section 111 of the Customs Act, 1962. The investigation revealed that the above imported goods i.e. 'Stainless Steel Seamless Pipe' were imported with the sole intention for diversion into Local Market in contravention to the conditions imposed under Customs Notification No. 21/2023-Customs, dated 01.04.2023 and Provisions of FTP. The said act has rendered the goods liable for confiscation under Section 111 of the customs act, 1962 and further by indulging in the act of diversion Shri Prince Kamleshkumar Sanghvi has also rendered himself liable for penalty under section 112(b) of the Customs Act, 1962.

**11.2.2** During the course of investigation Shri Prince Kamleshkumar Sanghvi was arrested on 19.01.2024 for knowingly indulging in the offence of diversion of the goods imported under Advance Authorisation Scheme having assessable value of Rs. 7.53 Crores causing duty evasion of Rs. 15.18 Crore. In terms of Board's Circulars No. 28/2015-Customs issued from F.No.394/68/2013-Cus (AS) dtd. 23/10/2015 and 27/2015-Cus issued from F.No. 394/68/2013-Cus.(AS) dtd. 23/10/2015, as revised vide Circular No. 13/2022-Customs, 16-08-2022, the decision to arrest may be considered in cases related to importation of trade goods (i.e. appraising cases) involving cases involving fraudulent evasion or attempt at evasion of duty involving Rs. 2,00,00,000/- (Rupees Two Crore) or more; and also, cases involving fraudulent availment of drawback or attempt to avail of drawback or any exemption from duty provided under the Customs Act, 1962, in connection with export of goods, if the amount of drawback or exemption from duty is Rs. 2,00,00,000/- (Rupees Two

Crore) or more. The act clearly falls within the ambit of the provisions of Section 135(1) (a) (b) & (e) which is punishable under Section 135 (1)(i)(A)(B) & (D) of the Customs Act, 1962.

### **Role of Shri Piyush Surendrabhai Viramgama**

**11.3** The facts divulged in the case reveals that Shri Piyush Surendrabhai Viramgama had a significant role in the *modus* employed by Shri Chandraprakash Vardhichand Sanghvi in diversion of duty exempted imported goods. Shri Piyush Surendrabhai Viramgama happens to be a habitual offender and he has in his statement dated 28.03.2024 recorded in the case u/s.108 of the Customs Act, 1962(**RUD- 9**) has inter-alia admitted of being knowingly involved in forging and selling of Duty Entitlement Pass Book (DEPB)/Vishesh Krishi and Gram Udyog Yojana (VKGUY) Licence to M/s. Reliance Industries Limited and M/s. Hindalco Industries Limited. According to the information available in open source, the Enforcement Directorate (ED) had attached five commercial properties belonging to Shri Kalpesh Daftry, the director of M/s. Sunkkalp Creation Private Limited and Shri Piyush Surendrabhai Viramgama in Mumbai & Rajkot in connection with the above alleged crime.

**11.3.1** The statements recorded and documents scrutinised during the course of investigation reveal that -

(i) The whole offence in the case began with floating and forwarding an inquiry by Shri Chandraprakash Vardhichand Sanghvi to find IEC holders who are willing to lend their firms credentials. Shri Piyush Surendrabhai Viramgama, who was based in Rajkot forwarded this enquiry to his friend Shri Vishal Vasantbhai Hinsu and also offered financial benefits in return. Shri Vishal Vasantbhai Hinsu later convinced Shri Kamlesh Dayaljibhai Popat, one of his neighbour to part with his firms credential to increase the turnover of the firm. Shri Vishal Vasantbhai Hinsu in his statement dated 29.01.2024 recorded u/s. 108 of the Customs Act, 1962 (**RUD-39**) in the case, has stated of having received Rs.4,00,000/- in cash from Shri Piyush Surendrabhai Viramgama towards the commitment made by him.

(ii) The credential of the firm M/s.SBE were passed on to Shri Chandraprakash Vardhichand Sanghvi by Shri Piyush Surendrabhai Viramgama. He further also passed on similar credentials of another firm M/s. Surya Hybrid (NDIA) Pvt. Ltd. which he had acquired through Shri Vishal Vasantbhai Hinsu.

(iii) Shri Piyush Surendrabhai Viramgama also had knowledge of the fact that the credentials of M/s. SBE in the case were intended to be used to acquire Advance

Authorisations, since while applying for the Authorisation, Shri Chandraprakash Vardhichand Sanghvi had approached him to resolve a query raised by the DGFT authorities and which was finally resolved by him.

(iv) Shri Piyush Surendrabhai Viramgama, in his statement recorded on 29.01.2024 **(RUD-8)** had initially introduced one Shri Sanwal Patel as a middleman between him and Shri Chandraprakash Vardhichand Sanghvi and further stated of not knowing or having seen Chandraprakash Sanghvi personally. He also stated that he had passed the credentials of M/s. SBE to Shri Sanwal Patel and it was further passed by him to Shri Chandraprakash Sanghvi. However, in his second statement, when he was perused with the statement of Shri Sanwal Patel, he accepted that he had given a wrong version in his previous statement due to the fear of getting himself also involved in the crime and due to the fact that Shri Chandraprakash Sanghvi was arrested. He clarified that the credentials were personally passed on to Chandraprakash Sanghvi by him and not by Shri Sanwal Patel as claimed in his initial statement.

**11.3.2** The commission of the offence in the case discloses a sequence of planning & plotting resulting in acquisition of goods imported under Advance Authorisation which were solely intended for diversion. Shri Piyush Surendrabhai Viramgama had active knowledge of the fraud. He played active role in convincing other participants to join the scheme of defrauding the government. Taking note of his past offences of being involved in forging and selling of Duty Entitlement Pass Book (DEPB)/Vishesh Krishi and Gram Udyog Yojana (VKGUY) Licence, he appears to be a habitual offender. He also passed on monetary benefits to Shri Vishal Vasantbhai Hinsu for being part of the team to defraud the government. The facts revealed in the case indicate that he had indulged himself in the scheme of facilitating the import of the goods under Advance Authorisation by Shri Chandraprakash Vardhichand Sanghvi with knowledge that the goods were exempted to levy of Customs duties, subject to conditions in terms of provisions of FTP 2023 read with Customs Notification No.21/2023-Cus dated 01.04.2023 and diversion of such goods will rendered them to be liable for confiscation under Section 111 of the customs act, 1962. The said act has therefore rendered him liable for penalty under section 112(b) of the Customs Act, 1962. The above act further also falls within the ambit of the provisions of Section 135(1) (a) (b) & (e) which is punishable under Section 135 (1)(i)(A)(B) & (D) of the Customs Act, 1962.

#### **Role of Shri Vishal Vasant Hinsu**

**11.4** The statements recorded and documents scrutinised during the course of investigations in the case reveal that -

(i) Shri Vishal Vasant Hinsu was the middleman between Shri Kamlesh Dayaljibhai Popat and other stake holders. He accepted the proposal of providing IEC credentials of M/s. SBE & M/s. Surya Hybrid (NDIA) Pvt. Ltd. in return of monetary benefits in the form of commission. He had mis-guided Shri Kamlesh Dayaljibhai Popat to lend the credentials for gaining higher turnover in the firm.

(ii) Shri Vishal Vasant Hinsu was known to Shri Chandraprakash Sanghvi and Shri Prince Kamleshkumar Sanghvi. He also had knowledge of the fact that Shri Chandraprakash Vardhichand Sanghvi had acquired Advance Authorisation in the name of M/s. SBE.

**11.4.1** Shri Vishal Vasant Hinsu is found to be an accomplice in the case. He has actively involved himself in acquiring the IEC of the firm as well as the Advance Licence in respect of the firm. The said act has rendered him liable for penalty under section 112(b) of the Customs Act, 1962.

**Role of Shri Kamlesh Dayaljibhai Patel, Proprietor of M/s. SBE**

**11.5** Shri Kamlesh Dayaljibhai Patel, IEC Holder of the Proprietary firm M/s. SBE has lent his IEC to unknown persons to facilitate their import/export. An IEC is a unique identification number tied to an entity, and using it for imports/exports by a party other than the authorized holder could potentially lead to fraudulent activities or misrepresentation under the Customs Act. Such practice abets customs duty evasion and facilitates illegal activities including trade-based money laundering, the import of prohibited goods, and the misuse of duty exemption schemes. The holder of the IEC is personally responsible for all transactions carried out using that code and any person who lends their IEC can be held liable for customs duty evasion and face substantial penalties, even if they claim they were unaware of the fraudulent imports.

**11.5.1** Shri Kamlesh Dayaljibhai Patel, in the capacity of being Proprietor of M/s.SBE has failed to exercise due diligence on the operation and utilization of the IEC of his firm. It was found during the investigation that the OTPs were shared by Shri Kamlesh Dayaljibhai Patel to Shri Prince Kamleshkumar Sanghvi to acquire Advance Authorisation. He has also provided blank letter heads of his firm with his signature appended for effecting the imports.

**11.5.2** Shri Kamlesh Dayaljibhai Popat has thus indulged in act of commission which has rendered the imported goods liable for confiscation under section 111 of the customs act, 1962. By indulging the above act, he has further rendered himself liable for penalty under section 112(a) & (b) of the Customs Act, 1962.

**12.** Shri Chandraprakash Vardhichand Sanghvi & Shri Prince Kamleshkumar Sanghvi in connivance with Shri Piyush Surendrabhai Viramgama and Shri Vishal Vasantbhai Hinsu utilized the IEC of M/s. SBE and violated the conditions as laid down for Advance Authorization license under Notification No. 21/2023-CUSTOMS dated 01.04.2023 and evaded Customs duty of Rs. 15.11 Crores by reason of collusion, wilful mis-statement and suppression of facts. The exemption of Customs Duty amounting to Rs. 15.11 crores approx. in respect of the clearance of 339.917 MT of imported goods in terms of Notification No. 21/2023-Cus dt. 01.04.2023 is therefore liable to be denied and the duty amount is to be recovered in terms of proviso to Section 28(4) of Customs Act, 1962 read with the provisions of Notification No. 21/2023-CUSTOMS dated 01.04.2023. The investigation reveals that the Licences under Advance Authorisation Scheme were issued on the base of misrepresentation and were mis-utilised in view of the facts that no manufacturing facilities were available in the premises of the IEC holder. These facts were suppressed from the Customs authorities & DGFT Authorities while effecting duty free clearances from the port. Further, the fact that these exempted goods were directly sold from the port to domestic market clearly establishes mis-statement of the facts on the part of IEC holder & the beneficial owner of the goods as the licence were obtained on actual user basis and therefore, these acts justifies invocation of provision of Section 28(4) of Customs Act, 1962 for the purpose of demand of duty in the case alongwith levy of interest at applicable rate in terms of provisions of Section 28AA of Customs Act 1962.

**13.** Now therefore, in respect of 180.461 MTS of goods which were not detained or seized and not covered under SCN No. 1481(L)/2024-25/ADC/Gr.IV/NS-III/CAC/JNCH dt. 18.12.2024, Shri Chandraprakash Vardhichand Sanghvi, Flat No.701, 7th Floor, Shreejee Heights, VP Road, Mumbai - 400004 in the capacity of being the beneficial owner of the goods at the time of import till the domestic sale of imported goods, is hereby called upon to show cause in writing to the Commissioner of Customs (NS-III) having office situated at office of the Jawaharlal Nehru Customs House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707 as to why:-

- (i) The illicitly cleared goods weighting 180.461 MT valued at ₹ 4,35,58,878/- (Rupees Four Crore Thirty Five Lakh Fifty Eight Thousand Eight Hundred and Seventy Eight only (details as per Annexure-C to the Show Cause Notice) should not be held liable for confiscation under section 111(o) of the Customs Act, 1962 (The goods are physically not available for confiscation).
- (ii) Penalty should not be imposed under Section 112(a) and (b) of the Customs Act, 1962, for dealing with the above imported goods and rendering the same liable for confiscation u/s. 111 of the Customs Act, 1962.
- (iii) Penalty should not be imposed on him under Section 114AA of the Customs Act, 1962

**13.1** Shri Prince Kamleshkumar Sanghvi, Partner of M/s. Saviour Products Overseas and residing at 602, 6<sup>th</sup> Floor, A Wing, Aditya Avenue, Topiwala Wadi, VP Road, Mumbai-400004 is hereby called upon to show cause in writing to the Commissioner of Customs (NS-III) having office situated at office of the Jawaharlal Nehru Customs House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707 as to why Penalty should not be imposed under Section 112(a) & (b) of the Customs Act, 1962, for dealing with the above imported goods which would render the goods liable for confiscation u/s. 111 of the Customs Act, 1962.

**13.2** Shri Kamlesh Dayaljibhai Popat, Proprietor of M/s. Shree Bhuvaneshwari Enterprise & IEC Holder having registered address at GSCB Quarter No.521, Near Ashapura Chowk, Raiya Dhar, Rajkot-360005 and residing at "Jitvi Kunj" Milap Nagar-1, Panchayat Chowk, University Road, Rajkot, is hereby called upon to show cause in writing to the Commissioner of Customs (NS-III) having office situated at office of the Jawaharlal Nehru Customs House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707 as to why Penalty should not be imposed under Section 112(a) and (b) of the Customs Act, 1962, for dealing with the above imported goods which would render the goods liable for confiscation u/s. 111 of the Customs Act, 1962.

**13.3** Shri Piyush Surendrabhai Viramgama, residing at Krish Saurashtra Kala Kendra Co. Op. Housing Society 4, House No.820, Bandh Street, University Road, Rajkot is hereby called upon to show cause in writing to the Commissioner of Customs (NS-III) having office situated at office of the Jawaharlal Nehru Customs House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707 as to why Penalty should not be imposed under Section 112(b) of the Customs Act, 1962, for dealing with the above imported goods which would render the goods liable for confiscation u/s. 111 of the Customs Act, 1962.

**13.4** Shri Vishal Vasantbhai Hinsu, residing at A-13, Ground Floor, Milap Nagar-1, Panchayat Chowk, Rajkot is hereby called upon to show cause in writing to the Commissioner of Customs (NS-III) having office situated at office of the Jawaharlal Nehru Customs House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707 as to



why Penalty should not be imposed under Section 112(b) of the Customs Act, 1962, for dealing with the above imported goods which would render the goods liable for confiscation u/s. 111 of the Customs Act, 1962.

14. Now therefore, in respect of 339.917 MTS of goods covered under 12 Bills of Entry as mentioned at Table -VIII at 6.2 of the Report, Shri Chandraprakash Vardhichand Sanghvi, Flat No.701, 7th Floor, Shreejee Heights, VP Road, Mumbai - 400004 in the capacity of being the beneficial owner of the goods at the time of import till the domestic sale of imported goods, is hereby called upon to show cause in writing to the Commissioner of Customs (NS-III) having office situated at office of the Jawaharlal Nehru Customs House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707 as to why:-

- (i) The duty exemption amounting to ₹15,17,62,443/- (Rupees Fifteen Crore Seventeen Lakhs Sixty Two Thousand Four Hundred and Forty Three Only) including Anti-Dumping Duty foregone availed on the import of 339.917 MT of Stainless Steel Seamless Pipe Grade 304 in terms of Notification No. 21/2023-Customs dated 01.04.2023, as amended, (details as per Annexure B to the Show Cause Notice), should not be denied and demanded from him under Section 28(4) of the Customs Act, 1962.
- (ii) Interest at the appropriate rate on the above said duty amount from the date of importation of the goods till the payment of such duty should not be recovered under Section 28 AA of the Customs Act, 1962 from him.
- (iii) Penalty should not be imposed on him under Section 114A of the Customs Act, 1962.

15. The Importer are hereby informed that they may avail the benefit of reduced penalty @15% of the duty so specified in this notice in terms of Section 28(5) of the Customs Act, 1962 by payment of duty and interest within 30 days of the receipt of this notice, failing which Importer may be subject to higher penalty equal to the duty and interest so determined.

16. The written explanation/reply should be filed by the importer before The Pr. Commissioner/Commissioner of Customs, Nhava Sheva -III Commissionerate, JNCH, Nhava Sheva, Taluka: Uran, District Raigad, Maharashtra-400707 within 30 days from the date of this notice. They are further required to intimate in their written reply whether they wish to be heard in person before the case is adjudicated.

17. If no reply is received within 30 days of receipt of this notice, or noticee fails to appear before the adjudicating authority as and when the case is posted for personal

hearing, the case will be decided on the basis of the evidences available on record without further reference to the noticee.

18. This Show Cause Notice is issued without prejudice to any other action that may be taken against the noticee and or any other firm(s) or person(s) under the provisions of the Act or any other law for the time being in force in the Union of India. The department reserves its right to amend, modify or supplement this notice at any time prior to the adjudication of the case.

19. This present show cause notice is limited to the matter of short payment of duty for the goods imported vide Bs/E as per attached Annexure-A and without prejudice to any other action that may be taken against the importer or any other firm(s) or person(s) under the provisions of the Customs Act, 1962 or any other law for the time being in force in the Union of India.

20. This SCN is issued for confiscation of the remaining quantity of goods and penalty in respect of imports covered under 12 Nos. of Bills of Entry, which were not part of the previously issued Investigation Report in the case (SCN No. 1481(L)/2024-25/ADC/Gr.IV/NS-III/CAC/JNCH dt. 18.12.2024) and further also proposing demand of duty, interest and penalty in respect of all the 12 Nos. of Bills of Entry covered in the case. The present SCN may please be read alongwith the previously issued SCN as stated above.

Digitally signed by  
Vijay Risi  
Date: 10-12-2025  
17:16:33

(VIJAY RISI)

Commissioner of Customs  
NS-III, JNCH, Nhava Sheva

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

**To:**

1. M/s. Shree Bhuvaneshwari Enterprise, situated at GSCB Plot No. 521, Raiya Dhar, Near Ashapura Chowk, Rajkot-360005 and Shri Kamleshkumar Dayalji Bhai Popat, residing at "Jitvi Kunj", Milap Nagar-1, Panchayat Chowk, University Road, Rajkot (Gujarat). EM712699751IN
2. Shri Chandraprakash Vardhichand Sanghvi, Flat No.701, 7th Floor, Shreejee Heights, VP Road, Mumbai - 400004. EM712699875IN

3. Shri Prince Kamleshkumar Sanghvi, Partner of M/s. Saviour Products Overseas and residing at 602, 6<sup>th</sup> Floor, A Wing, Aditya Avenue, Topiwala Wadi, VP Road, Mumbai - 400004. EM712699646IN
4. Shri Piyush Surendrabhai Viramgama, residing at Krish Saurashtra Kala Kendra Co. Op. Housing Society 4, House No.820, Bandh Street, University Road, Rajkot. EM712699765IN
5. Shri Vishal Vasantbhai Hinsu, residing at A-13, Ground Floor, Milap Nagar-1, Panchayat Chowk, Rajkot. EM712699646IN

**Copy to -**

1. The Additional Director General, DRI, Zonal Unit, Ahmedabad, Unit No. 15, Magnet Corporate Park, S.G. Highway, Thaltej, Ahmedabad-380054.
2. The Additional/Joint DGFT, O/o the Addl. Director General of Foreign Trade, 4<sup>th</sup> Floor, Amruta Estate, Nr. Girnar Cinema, M.G. Road, Rajkot-360001.
3. The Deputy Commissioner of Customs, Central Adjudication Cell, JNCH,
4. Notice Board
5. Office copy

Sr. No.	RUD No.	Particulars	Pages
1	RU D-1	Visit Note dated 26.12.2023 drawn at the registered premises of M/s SBE located at GSCB Quarter No.521, Near Ashapura Chowk, Raiya Dhar, Rajkot, Gujarat	01 to 03
2	RU D-2	Copy of DRI AZU letter F. No. DRI/AZU/CI/MISC-34/2023 dated 22.12.2023	01 to 01
3	RU D-3	Panchnama dated 17.01.2024 drawn at M/s. Apollo LogiSolutions Ltd. CFS, Survey No. 59, Kone Rasayani Road, Somatane, Navi Mumbai, Panvel, Maharashtra	01 to 08
4	RU D-4	Panchnama dated 19.01.2024 drawn at M/s. Seabird Marine Services Pvt. Ltd. CFS, Plot No. 70-81, 106B/106C, Sector-1, Dronagiri, Tal. Uran, Raigad, Maharashtra	01 to 06
5	RU D-5	Panchnama dated 18.01.2024 drawn at M/s. J.M. Baxi Ports & Logistics Pvt. Ltd. , CFS, Sec. No. 8, Dronagiri, Opp. Bhendkhal Village, Tal. Uran, Raigad, Navi Mumbai, Maharashtra	01 to 05
6	RU D-6	Statement of Shri Kamleshkumar Dayaljibhai Popat, Proprietor of M/s. SBE recorded u/s 108 of Customs Act, 1962 on 26.12.2023	01 to 03

7	RU D-7	Statement of Shri Vishal Vasantbhai Hinsu recorded u/s 108 of Customs Act, 1962 on 27.12.2023	01 to 03
8	RU D-8	Statement of Shri Piyush Surendrabhai Viramgama recorded u/s 108 of Customs Act, 1962 on 29.01.2024	01 to 03
9	RU D-9	Statement of Shri Piyush Surendrabhai Viramgama recorded u/s 108 of Customs Act, 1962 on 28.03.2024	01 to 05
10	RU D-10	Statement of Shri Yogesh Gholap Director of M/s Aerosea Forwarders Pvt. Ltd. (CHA/Customs Broker firm) recorded u/s 108 of Customs Act, 1962 on 26.12.2023	01 to 127
11	RU D-11	Panchnama dated 26.12.2023 drawn at Office Premises of M/s Aerosea Forwarder Pvt Ltd located at F-15, Neighbour Hood Shopping Complex, B/H SBI Bank, Sector-4, Nerul(W), Navi Mumbai-400706	01 to 05
12	RU D-12	Statement of Shri Ravikumar Shivaji Andhale Proprietor of M/s GPR Logistic (a Transporter firm) recorded u/s 108 of Customs Act, 1962 on 26.12.2023	01 to 78
13	RU D-13	Statement of Shri Chandraprakash Vardhichand Sanghvi recorded u/s 108 of Customs Act, 1962 on 26/27.12.2023	01 to 06
14	RU D-14	Statement of Shri Omprakash Bishnoi, Proprietor of M/s. Rajhans Enterprise situated at Plot No. 1320/1322, Road No. 15, Kalamboli Steel Market Yard, Navi Mumbai recorded u/s 108 of Customs Act, 1962 on 09.01.2024	01 to 41
15	RU D-15	Statement of Shri Devaram Durgaram Vishnoi, Proprietor of M/s Bajrangbali Enterprises recorded u/s 108 of Customs Act, 1962 on 10.01.2024	01 to 11
16	RU D-16	Statement of Shri Kamlesh Dalichand Bhandari, Partner of M/s Rajendra Tubes (India) recorded u/s 108 of Customs Act, 1962 on 01.02.2024	01 to 30
17	RU D-17	Statement of Shri Samir Hiralal Jain Partner of M/s. Classic Steel Centre recorded u/s 108 of Customs Act, 1962 on 09.01.2024	01 to 03
18	RU D-18	Statement of Shri Samir Hiralal Jain Partner of M/s. Classic Steel Centre recorded u/s 108 of Customs Act, 1962 on 05.06.2024	01 to 06
19	RU D-19	Panchnama dated 04.01.2024 drawn at Plot No. 1320, 1508,1516 and 1504 Kalamboli Steel Market Yard, Navi Mumbai	01 to 07
20	RU	Statement of Shri Prince Kamleshkumar Sanghvi, partner of M/s	01 to 18

	D-20	Saviour Product Overseas, recorded u/s 108 of Customs Act, 1962 on 19.01.2024	
21	RU D-21	Statement of Shri Prince Kamleshkumar Sanghvi, partner of M/s Saviour Product Overseas, recorded u/s 108 of Customs Act, 1962 on 01.02.2024	01 to 03
22	RU D-22	Statement of Shri Chunni Lal, Manager of M/s. Ramdev Pipe & Tube, recorded u/s 108 of Customs Act, 1962 on 31.01.2024	01 to 18
23	RU D-23	Statement of Shri Prince Kamleshkumar Sanghvi, partner of M/s Saviour Product Overseas, recorded u/s 108 of Customs Act, 1962 on 02.02.2024	01 to 21
24	RU D-24	Statement of Shri Chandraprakash Vardhichand Sanghvi recorded u/s 108 of Customs Act, 1962 on 04.04.2024	01 to 03
25	RU D-25	Statement of Shri Ravikumar Shivaji Andhale, Proprietor of M/s. GPR Logistic (a transportation firm) recorded u/s 108 of Customs Act, 1962 on 03.06.2024	01 to 39
26	RU D-26	Statement of Shri Kamleshkumar Dayaljibhai Popat, Proprietor of M/s. SBE recorded u/s 108 of Customs Act, 1962 on 28.05.2024	01 to 03
27	RU D-27	Statement of Shri Kamleshkumar Dayaljibhai Popat, Proprietor of M/s. SBE recorded u/s 108 of Customs Act, 1962 on 30.05.2024	01 to 38
28	RU D-28	Statement of Shri Rohan Rajivbhai Mehta, S/o Shri Rajivbhai Bharatbhai Mehta, Director of M/s. Surya Hybrid (NDIA) Pvt. Ltd., recorded u/s 108 of Customs Act, 1962 on 02.12.2024	01 to 39
29	RU D-29	Statement of Shri Ravi Suresh Ubhadiya, S/o Shri Sureshbhai Ubhadiya, Director of M/s. Surya Hybrid (NDIA) Pvt. Ltd., recorded u/s 108 of Customs Act, 1962 on dated 02.12.2024	01 to 37
30	RU D-30	Seizure Memo dated 20.03.2024 issued vide DIN-202403DDZ1000000F309	01 to 03
31	RU D-31	Panchnama dated 04.01.2024 drawn at Plot No.1506/1507 situated at Kalamboli Steel Market Yard, Navi Mumbai	01 to 05
32	RU D-32	Seizure Memo dated 20.03.2024 issued vide DIN-202403DDZ10000499143	01 to 03
33	RU D-33	Seizure Memo dated 08.04.2024 issued under DIN-202404DDZ10000444D8B	01 to 04
34	RU	Date of order of OOC of the goods granted on 19.12.2023 (B.E No.	01 to 01

	D-34	9156416 dt. 09.12.2023)	
35	RU D-35	Date of order of OOC of the goods granted on 13.12.2023 (B.E No. 9156319 dt. 09.12.2023)	01 to 01
36	RU D-36	Date of order of OOC of the goods granted on 13.12.2023 (B.E No. 9156320 dt. 09.12.2023)	01 to 01
37	RU D-37	Date of order of OOC of the goods granted on 13.12.2023 (B.E No. 9156317 dt. 09.12.2023)	01 to 01
38	RU D-38	Date of order of OOC of the goods granted on 21.11.2023 (B.E No. 8796164 dt. 16.11.2023)	01 to 01
39	RU D-39	Statement of Shri Vishal Vasantbhai Hinsu recorded u/s 108 of Customs Act, 1962 on 29.01.2024	01 to 02

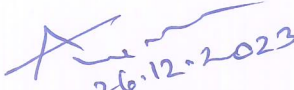
ANNEXURE - B											
Sr. No.	Bill of Entry No. & Date	Exchange Rate	Advance Licence No. & Date	Item Description	HSN/CTH	Qty (MTS)	Assessable Value (Rs.)	BCD @10% (+SWS @10% on BCD) (Rs.)	ADD @3801 USD/MT (Rs.)	IGST on BCD & ADD (Rs.)	Total Duty (Rs.)
1	8722058 dt. 10.11.2023	84.15	2411002861 dt. 16.10.2023	STAINLESS STEEL SEAMLESS PIPES GRADE 304	73044900	27.95	5456622.6	600,228	8,939,923	2,699,419	12,239,571
2	8796174 dt. 16.11.2023	84.15	2411002861 dt. 16.10.2023	STAINLESS STEEL SEAMLESS PIPES GRADE TP304	73044900	28.316	5568583.5	612,544	9,056,990	2,742,861	12,412,395
3	8871710 dt. 21.11.2023	84.1	2411002861 dt. 16.10.2023	STAINLESS STEEL SEAMLESS PIPES GRADE TP316	73044900	28.412	7885182.36	867,370	9,082,296	3,210,273	13,159,939
4	8753187 dt. 13.11.2023	84.15	2411002861 dt. 16.10.2023	STAINLESS STEEL SEAMLESS PIPES GRADE TP304	73044900	27.729	5453144.93	599,846	8,869,236	2,686,001	12,155,082
5	9156323 dt. 09.12.2023	84.3	2411003042 dt. 06.12.2023	STAINLESS STEEL SEAMLESS PIPES ASTM A312 GRADE 304	73044900	28.492	5683798.42	625,218	9,129,529	2,778,938	12,533,685
6	9274324 dt. 16.12.2023	84.3	2411003042 dt. 06.12.2023	STAINLESS STEEL SEAMLESS PIPES GRADE 304	73044900	28.298	5641758.11	620,593	9,067,367	2,759,349	12,447,310
7	9318802 dt. 20.12.2023	84.3	2411003042 dt. 06.12.2023	STAINLESS STEEL SEAMLESS PIPES ASTM A312 GRADE TP304	73044900	28.491	5561107.58	611,722	9,129,209	2,754,367	12,495,297
8	8796164 dt. 16.11.2023	84.15	2411002861 dt. 16.10.2023	STAINLESS STEEL SEAMLESS PIPES GRADE TP316	73044900	28.386	7882650.27	867,092	9,079,380	3,209,242	13,155,713
9	9156317 dt. 09.12.2023	84.3	2411003042 dt. 06.12.2023	STAINLESS STEEL SEAMLESS PIPES ASTM A312 GRADE 304	73044900	28.47	5679409.69	624,735	9,122,480	2,776,792	12,524,007
10	9156319 dt. 09.12.2023	84.3	2411003042 dt. 06.12.2023	STAINLESS STEEL SEAMLESS PIPES ASTM A312 GRADE 316	73044900	28.448	9295292.97	1,022,482	9,115,430	3,497,977	13,635,890
11	9156320 dt. 09.12.2023	84.3	2411003042 dt. 06.12.2023	STAINLESS STEEL SEAMLESS PIPES ASTM A312 GRADE 304	73044900	28.428	5548810.72	610,369	9,109,022	2,748,276	12,467,668
12	9156416 dt. 09.12.2023	84.3	2411003042 dt. 06.12.2023	STAINLESS STEEL SEAMLESS PIPES ASTM A312 GRADE 304	73044900	28.497	5684795.86	625,328	9,131,131	2,779,426	12,535,885
					<b>TOTAL</b>	<b>339.92</b>	<b>75341157</b>	<b>8,287,527</b>	<b>108,831,994</b>	<b>34,642,922</b>	<b>151,762,443</b>

### VISIT NOTE

As directed, I, the undersigned, along with Shri Girish Vaja, Senior Assistant Commissioner (In-Situ), DRI, Zonal Unit, Ahmedabad visited the premises located at GSCB Quarter No. 521, Near Ashapura Chowk, Raiya Dhar, Rajkot-360005, registered premises of M/s Shree Bhuvaneshwari Enterprises to conduct the search on 26.12.2023.

On arrival at the said address, it was observed that the premises, situated in a residential area, is a small godown and was found locked. Inquiries made with nearby residents revealed that the premises is used as a godown, and the owner is engaged in the scrap business. However, the residents were not aware of the firm's name. Additionally, it was mentioned that the premises remains locked most of the time and is rarely opened.

Photographs of the premises are attached herewith.



26.12.2023

(Ashish Verma)

Intelligence Officer

DRI, Zonal Unit, Ahmedabad

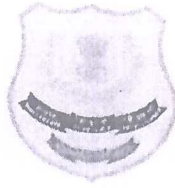




*Handwritten signature*  
26.12.2023



26.12.2023



7

DIRECTORATE OF REVENUE INTELLIGENCE  
ZONAL UNIT

Unit No. 15, Magnet Corporate Park, Near Sola Flyover,  
S. G. Highway, Thaltej, Ahmedabad - 380054

(Tel No: 079-26884002/26884000; Fax-079-29705078/29705080; e-mail- driazu-ci@gov.in)

BY Email/MOST URGENT

संज्ञानि क्र. नं. F. No. DRI/AZU/CI/MISC-34/2023

दिनांक/Date: 22.12.2023

प्रति,

The Additional Commissioner of Customs (Import)  
SIIB, JNPT, Nhava Sheva Port (INNSA1),  
Maharashtra.

Sir/Madam,

**Sub:- Request to hold the consignment imported by M/s Shree Bhuvaneshwari Enterprise - Reg.**

With reference to the subject matter it is to submit that an inquiry in the matter of import of Stainless Steel Seamless Pipe is being conduct by the this office. In this regard it is noticed that the below mentioned consignments of the subject importer related to the said goods are pending for out of charge at your port.


BE No.	BE Date	Item	QTY (in KG)
9156323	09-12-2023	Stainless Steel Seamless Pipes Astm A312 Grade 304	28492
9274324	16-12-2023	Stainless Steel Seamless Pipes Grade 304	28298
9318802	20-12-2023	Stainless Steel Seamless Pipes Astm A312 Grade Tp304	28491

2. In view of the above, it is to submit that the cargo of the said consignments is required to be examined in the presence of DRI officer, therefore it is requested that the said containers may put on hold for examination

3. Further, it is also requested that direction to proper placement of the said containers for examination may please be issued.

This is for your kind information and necessary action please.

Yours Faithfully.

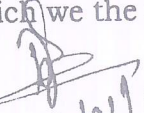
  
(Shaji Mathew)  
Assistant Director

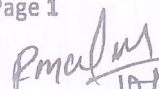
**Panchanama dated 17.01.2024 drawn at M/s. Apollo LogiSolutions Ltd., Container Freight Station, Survey No 59, Kone Rasayani Road, Somatane, Navi Mumbai, Panvel, Maharashtra-410206 in respect of examination of the goods of container bearing no. WHSU6181480 (40 fts) covered under Bill of entry no. 9274324 dated 16.12.2023 pertaining to M/s. Shree Bhuvaneshwari Enterprise (IEC -AFYPP1711J) filed by Customs Broker M/s. Aerosea Forwarders Pvt. Ltd. (AAOCA3252HCH001).**

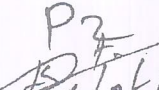
	Pancha 1	Pancha 2
Name	Shri Indrsen Singh	Shri Krishna Kumar Tiwari
Age	37 Yrs	48 Yrs
Mobile No.	6386364450	9956196912
Occupation	Service	Service
Address	S/O: Vascon Building, Malwadi, Opp. Suzlon Company, Hadapsar, Pune, Maharashtra - 411028	S/O: Ramsanehi Tiwari, Alona, Banda, Uttar Pradesh - 210001
Aadhaar No.	6374 2750 1185	3204 7969 2634

We, the above named panchas, on being called upon by one person who introduced himself as Shri Sumit, Inspector (Preventive officer), SIIB (I), JNCH by showing us his identity card, presented ourselves at M/s. Apollo LogiSolutions Ltd.-CFS on 17.01.2024 at 12:45pm. Here, Shri Sumit, introduced us the panchas to Shri Ravish Kumar Superintendent, SIIB (I), JNCH. The said officer identified himself by showing his identity card. Further, the said officers introduced us, to Shri Ranjit Maruti Kadam ('H' Card Holder, Card No. 583/2019 valid upto 05.06.2024) Customs Broker of M/s. Aerosea Forwarders Pvt Ltd (AAOCA3252HCH001), on behalf of the Importer M/s. Shree Bhuvaneshwari Enterprise (IEC -AFYPP1711J). Further, we were introduced to Shri Anil Kundlik Shelke, PMI Machine Operator representative of Om Sai Metal Testing Services, Om Saikunj Co. Op Housing Soc., Flat No. 405 Kharegaon, Pakhadi, Near Bazar Sahakar Bazar Kawla (W), Thane - 400605.

Thereafter, the said officers informed us the panchas that the goods of container bearing no. WHSU6181480 (40 fts) imported by M/s. Shree Bhuvaneshwari Enterprise (IEC -AFYPP1711J) covered under Bill of entry no. 9274324 dated 16.12.2023, filed by Customs Broker M/s. Aerosea Forwarders Pvt Ltd (AAOCA3252HCH001) were put on hold by SIIB(I), JNCH, Nhava Sheva vide Hold No. 352/2023-24 SIIB(I) issued vide F. No. SG/Misc-03/2023-24/HOLD/SIIB(I)/JNCH dated 26.12.2023. The said officers requested us the panchas to witness the further examination proceedings of the imported goods covered under Bill of Entry No. 9274324 dated 16.12.2023 to which we the above named panchas readily agreed.

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10/01/24

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17/01/24

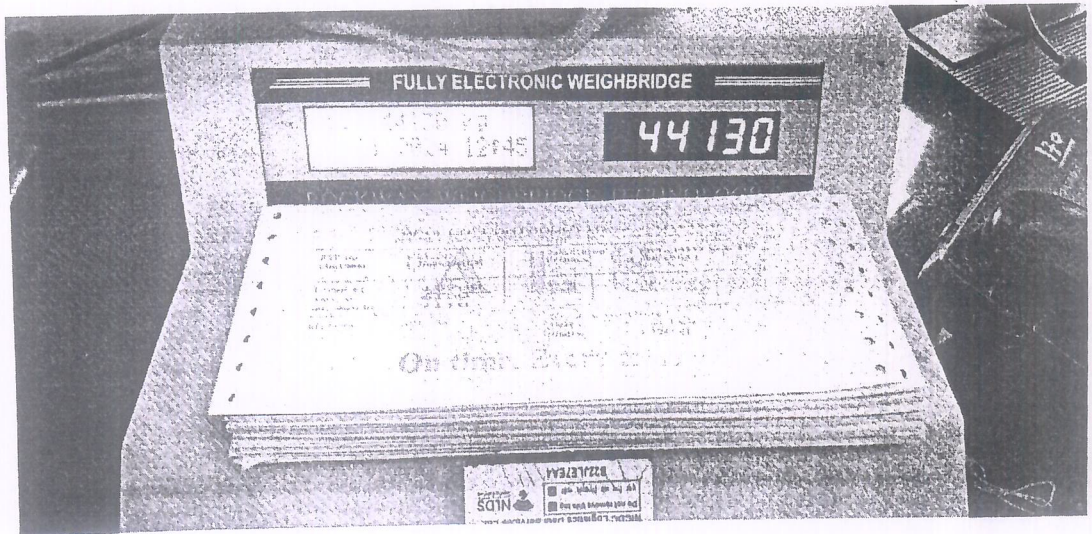
Thereafter, the Custom Broker presented the import documents viz Bill of Entry bearing no. 9274324 dated 16.12.2023, Commercial Invoice, Packing List, Bill of Lading, Certificate of Origin, Mill Test Certificate, Advance Authorisation, GST Registration Certificate, IEC, Authorisation Letter and SIMS Certificate. We the above named panchas have put our dated signatures on the said documents in token of having seen the same.

Thereafter, the said officers requested to Shri Ranjit Maruti Kadam, Custom Broker to trace out the said container. The said officers along with us the panchas and Shri Ranjit Maruti Kadam walked to the location and traced the containers. The length of the said container was 40 feet. The container was then taken to the weighbridge for weighment by loading on the truck. The weighment of the container was done in our presence and in the presence of Shri Ranjit Maruti Kadam, Custom Broker and the said officers. We the panchas have put our dated signatures on the weighment slip pertaining to the said container as a token of having seen and witness the same.

The details of the Weighment slip are as follows:

**Table-II**

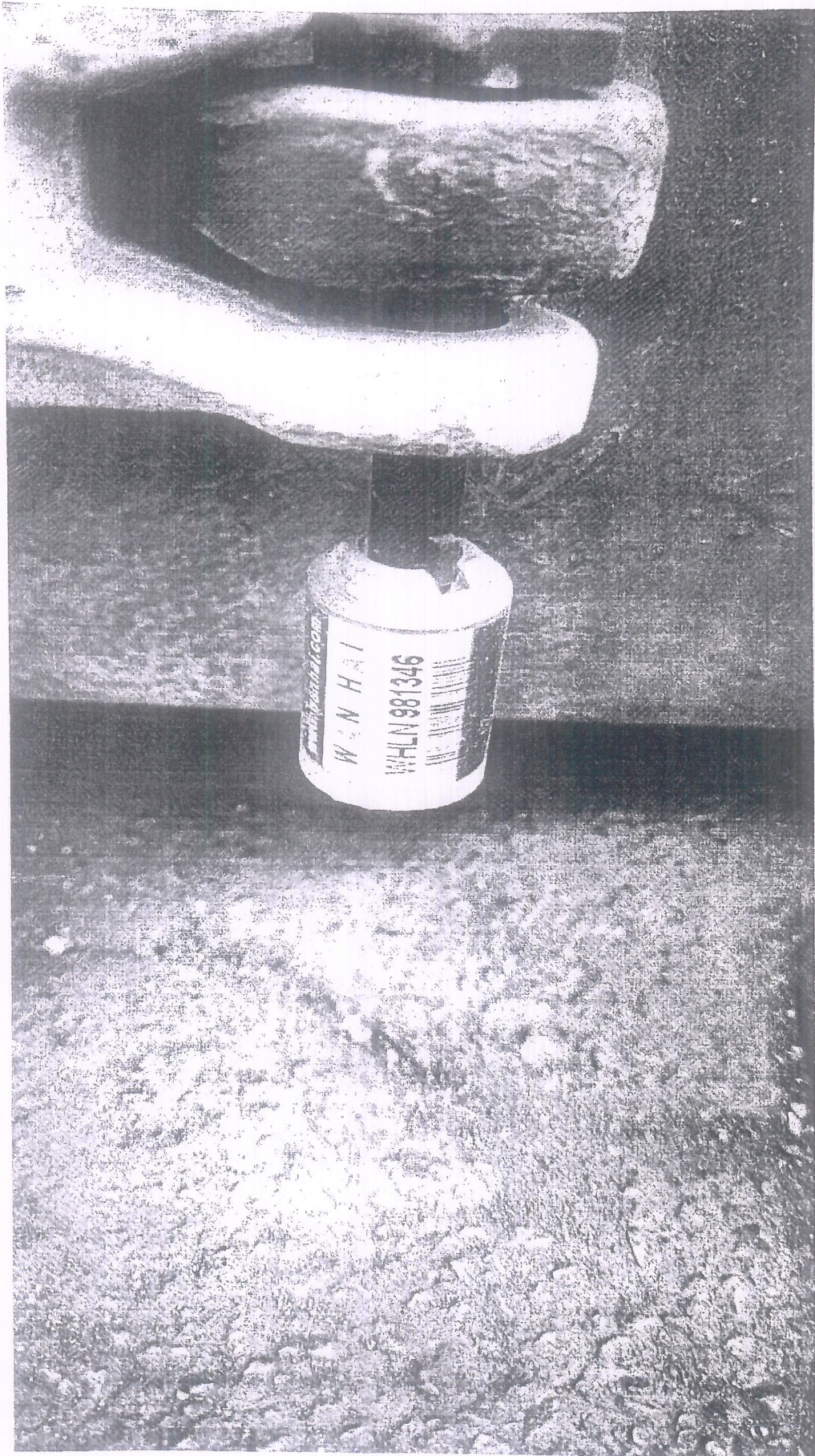
Sr. No	Container No.	Gross weight Declared in BL (Kgs)	Gross Weight on Weighment (Container + Trailer) (Kgs)	(Container tare + Trailer) Weight (Kgs)	Gross Weight Found (Kgs)
1	WHSU6181480 (40 fts)	28,330	44130	(3750 + 12250)	28130



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Ranjit Maruti Kadam  
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17/10/24

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P1 12/01/24

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12/01/24

R2 12/01/24

Thereafter, the container was taken to the open yard of the said CFS which was provided for examination by the CFS. The said container bearing No WHSU6181480 (40 fts) was found sealed with seal no. "WHLN981346" as mentioned in the Bill of Lading. Thereafter, the seal of the container was cut by the person authorized for seal cutting in the CFS in the presence of the said officers and custom broker. On opening the container prima facie, it appeared that the said container had been partially stuffed with some metallic cylindrical pipes wrapped in blue strap having marking that include invoice number and heat number.


Thereafter, the entire goods stuffed in the said containers were taken out with the help of Hydra, 10ton forklift and placed on the ground in examination area in different lots with respect to the said containers.

Thereafter, the said officers started 100% examination of the said goods. As the goods were of hollow cylindrical metallic pipes so the said officers requested Shri Ranjit Maruti Kadam, Customs broker to make arrangements for Positive Material Identification (PMI) testing of the goods. Shri Ranjit Maruti Kadam, Custom Broker called one person with Positive Material Identification (PMI) Machine who introduced himself as Shri Anil Kundlik Shelke by showing his identity card, from M/s. Om Sai Metal Testing Services, E wing, Flat No. 604, Kailash Garden Yogidham, kalyan (W) - 421301. Thereafter, the PMI testing of the goods was conducted during the examination in our presence and in the presence of Shri Ranjit Maruti Kadam, Custom Broker and the said officers. The detail of the PMI test vide test report number 0833/23-24 for container bearing No WHSU6181480 (40 fts) dated 17.01.2024 for the container is enclosed with this panchanama. We the panchas have put our dated signature on the same in token of having witnessed the PMI testing.

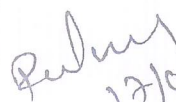
During the examination, the said officers observed that the goods were of different thickness and diameter. A total of **703 hollow cylindrical pipes** of different thickness and diameter were found.

**Details of goods found in container bearing No. WHSU6181480 (40 fts) have been tabulated below:**

S. No.	Grade Found	Size (mm) *TH K(mm)	PCS
1	304	33.4*2.77	87
2	304	33.4*2.77	58
3	304	33.4*3.38	107
4	304	33.4*3.38	70
5	304	33.4*4.55	71
6	304	33.4*4.55	24

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7	304	114*6	10
8	304	114*6	10
9	304	114*6	10
10	304	114*8.5	15
11	304	114*8.5	2
12	304	89*3	21
13	304	89*3	14
14	304	89*3	14
15	304	89*3	5
16	304	89*5.5	12
17	304	89*5.5	14
18	304	89*5.5	15
19	304	89*5.5	3
20	304	114*3	14
21	304	114*3	17
22	304	114*3	10
23	304	114*3	12
24	304	114*3	10
25	304	114*3	10
26	304	114*3	4
27	304	114*6	12
28	304	114*6	13
29	304	114*6	14
30	304	114*6	2
31	304	89*7.62	21
32	304	89*7.62	2

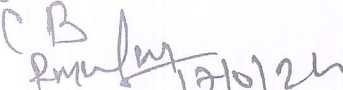
After the examination, the goods of the container were re-stuffed in the same containers, bearing no. WHSU6181480 (40fts) and the same was sealed with Customs bottle seal having markings as "INDIAN CUSTOMS NHAVA SHEVA" bearing no. "4319655".

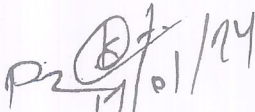
The said officers randomly clicked photographs of the goods found during the examination and the same are attached with this panchanama. Nothing was taken from the said container except the representative sealed sample which was sealed in our presence.

We have put our dated signature on the said photographs and sealed sample as token of having seen the same.

The Panchnama which started at 12:45 pm on 17.01.2024 concluded at around 10:40 pm. on the same day i.e. 17.01.2024 at the same place without any untoward incident. The entire Panchnama was conducted in a peaceful and systematic manner and no damage to any movable and immovable property as well as the imported goods was caused during the Panchnama. Also, no religious or cultural sentiments were hurt during the course of the Panchnama.

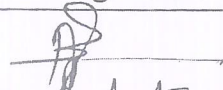
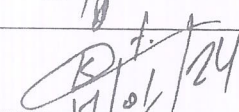
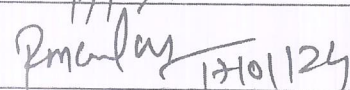
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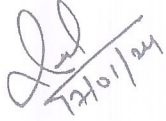
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We have read over the said proceedings of Panchnama running into Pages 01 to 18 and printed from the office of the M/s. Apollo LogiSolutions Ltd.-CFS. The Panchnama has been read over to us in Hindi as well and therefore, we find it to be correctly recorded and typed as witnessed by us.

S.No.	Name	Signature
1	Pancha-1(Shri Indrsen Singh)	
2	Pancha-2(Shri Krishna Kumar Tiwari)	
3	Custom Broker (Shri Ranjit Maruti Kadam)	

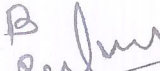
Drawn and typed by me on the office computer of M/s. Apollo LogiSolutions Ltd.-CFS (as witnessed by panchas).

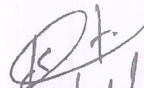


(Sumit)  
Inspector (Preventive Officer)  
SIIB (Import), JNCH

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# OM SAI METAL TESTING SERVICES

TESTING BY PORTABLE METAL ANALYSER (PMI) TEST ALL ELEMENT WITHIN 30 SECOND

**Specialist :** Stainless Steel, Nickel, Incoly, Niresist, Nimonic, Nichrome, Cobalt, Satellite, Multimate, Diesteel, Highspeed Steel, Tungsten, Titanium, Monel, Copper, Cupronickel

**Office :** Om Saikunj Co. Op. Housing Soc. Ltd., Flat No. 405, Kharegaon, Pakhadi, Near Sahakar Bazar, Kalwa (W), Thane - 400 605. Mob.: 8286546546 / 9152014513

## PMI TEST REPORT

Report No. 0833 | 2

To,  
The Assistance Commissioner of Custom (JNPT)

Date : 17/01/2024

### Ref. : Verification of Grade by PMI Testing Machine

Dear Sir / Madam

We have analyzed the samples and observed the analysis as following results.

Party Name : M/S SHREE BHUVANESHWAR ENTERPRISE Grade : 304

Bill of Entry : 9274324 Date : 16/12/2023 Container No. : WHSU 6181480

### ELEMENTS

Sample No.	DESCRIPTION		NICKEL (NI)%	CHROMIUM (CR)%	MANGANESE (MN)%	MOLYBDENUM (MO)%	IRON (FE)%	COPPER (CU)%		
1	stainless steel	1)	8.59	18.08	1.20	-	Bal			
	seamless pipes	2)	8.05	18.08	1.31	-	Bal			
	304	3)	7.91	17.86	1.31	-	Bal			
	total 32 package	4)	8.43	18.11	1.47	-	Bal			
		5)	8.38	17.56	1.12	-	Bal			
		6)	8.17	17.42	1.42	-	Bal			
		7)	8.31	18.23	1.49	-	Bal			
		8)	8.09	17.89	1.40	-	Bal			
		9)	8.26	18.02	1.52	-	Bal			
		10)	8.03	17.94	1.59	-	Bal			
		11)	8.27	17.91	1.53	-	Bal			
		12)	8.13	18.20	1.53	-	Bal			
		13)	8.10	18.30	1.32	-	Bal			
		14)	8.20	17.93	1.46	-	Bal			
		15)	8.26	18.02	1.50	-	Bal			

Note : The result only to the sample tested which may not be representative sample of lot or actual supply all work is carried out to be the of our ability. However SMTS is not responsible for my financial liability due to any of mission or error made. Our legal responsibility can never exceed the amount of our fees which have collect by any one job. Every instrumental analyses has some limitation. Over a experiences of several lacks of sample on various types of XRF & OES, variation in % elements any ber 0.5%.

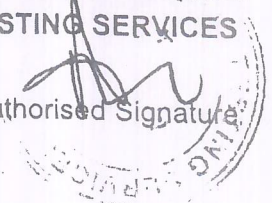
For OM SAI METAL TESTING SERVICES

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17/01/24

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Authorised Signature





# OM SAI METAL TESTING SERVICES

Page 2

TESTING BY PORTABLE METAL ANALYSER (PMI) TEST ALL ELEMENT WITHIN 30 SECOND

**Specialist :** Stainless Steel, Nickel, Incoly, Niresist, Nimonic, Nichrome, Cobalt, Satellite, Multimate, Diesteel, Highspeed Steel, Tungsten, Titanium, Monel, Copper, Cupronickel

**Office :** Om Saikunj Co. Op. Housing Soc. Ltd., Flat No. 405, Kharegaon, Pakhadi, Near Sahakar Bazar, Kalwa (W), Thane - 400 605. Mob.: 8286546546 / 9152014513

## PMI TEST REPORT

Report No. : 0833/28.24

To,  
The Assistance Commissioner of Custom (JNPT)

Date : 17/01/2023

Ref. : Verification of Grade by PMI Testing Machine

Dear Sir / Madam

We have analyzed the samples and observed the analysis as following results.

Party Name : M/S SHREE BHUVANESHWARE ENTERPRISE Grade : 304

Bill of Entry : 9274324 Date : 16/12/2023 Container No. : WHSU6181480

### ELEMENTS

Sample No.	DESCRIPTION		NICKEL (NI)%	CHROMIUM (CR)%	MANGANESE (MN)%	MOLYBDENUM (MO)%	IRON (FE)%	COPPER (CU)%
1	Stainless steel	16)	8.21	18.14	1.51	-	Bal	
	seamless pipes	17)	8.18	18.31	1.48	-	Bal	
	304	18)	8.29	17.92	1.32	-	Bal	
		19)	8.29	17.95	1.31	-	Bal	
		20)	8.15	17.98	1.30	-	Bal	
		21)	8.23	17.94	1.18	-	Bal	
		22)	8.27	18.18	1.20	-	Bal	
		23)	8.32	18.30	1.32	-	Bal	
		24)	8.41	18.22	1.38	-	Bal	
		25)	8.50	18.17	1.32	-	Bal	
		26)	8.25	18.02	1.17	-	Bal	
		27)	8.13	17.97	1.52	-	Bal	
		28)	8.22	17.89	1.53	-	Bal	
		29)	8.07	17.78	1.50	-	Bal	
		30)	8.59	18.95	1.55	-	Bal	

Note : The result only to the sample tested which may not be representative sample of lot or actual supply all work is carried out to be the of our ability. However SMTS is not responsible for my financial liability due to any of mission or error made. Our legal responsibility can never exceed the amount of our or fees which have collect by any one job. Every instrumental analyses has some limitation. Over a experiences of several lacks of sample on various types of XRF & OES. Variation in % elements any bar 0.5% to

31) 8.15 18.21 1.31  
32) 8.31 18.20 1.24

For OM SAI METAL TESTING SERVICES

Bal

P. 17/01/2023

C.B. 17/01/24

P. 17/01/24



Panchanama dated 19.01.2024 drawn at M/s. Seabird Marine Services Pvt. Ltd (INNSA1SMS1), Container Freight Station, Plot No. 70-81, 106B/106C, Sector-1, Dronagiri, Taluka-Uran, Dist. Raigad, Navi Mumbai, Maharashtra-410206 in respect of examination of the goods of container bearing no. CAIU7530149 (40 fts) covered under Bill of entry no. 9318802 dated 20.12.2023 pertaining to M/s. Shree Bhuvaneshwari Enterprise (IEC-AFYPP1711J) filed by Customs Broker M/s. Aerosea Forwarders Pvt. Ltd. (AAOCA3252HCH001).

	Pancha 1	Pancha 2
Name	Shri Nilesh Chandrakant Padval	Shri Vasant Vaman Thakur
Age	33 Yrs	48 Yrs
Mobile No.	8424807041	9920730571
Occupation	Service	Service
Address	S/O: Chandrakant Govind Padval, Near Jari Mari Mandir, Kotnaka, Uran, Raigarh, Maharashtra-400702	S/O: Vaman Thakur, Khopte, Bandhpada, Koproli, Raigarh, Maharashtra-410206
Aadhaar No.	739417480235	3204 7969 2634

We, the above named panchas, on being called upon by one person who introduced himself as Shri Gaurav Dhanda, Inspector (Preventive officer), SIIB (I), JNCH by showing us his identity card, presented ourselves at M/s. Seabird Marine Services Pvt. Ltd (INNSA1SMS1)-CFS on 19.01.2024 at 11: 30 AM. Here, Shri Gaurav Dhanda, introduced us the panchas to Shri Alok Kumar, Superintendent, SIIB (I), JNCH. The said officer identified himself by showing his identity card. Further, the said officers introduced us, to Shri Ranjit Maruti Kadam ('H' Card Holder, Card No. 583/2019 valid upto 05.06.2024) Customs Broker of M/s. Aerosea Forwarders Pvt Ltd (AAOCA3252HCH001), on behalf of the Importer M/s. Shree Bhuvaneshwari Enterprise (IEC - AFYPP1711J). The Customs Broker has also submitted authorisation letter given by CHA: Aerosea Forwarders Pvt Ltd. Further, we were introduced to Shri Akshay Naresh Patil by showing his identity card, from M/s. S.M. Metal Testing services having office address: 424, At-Dhutum, Post-Jasai, Tal. Uran, Dist. Raigad, Navi Mumbai-410206. Thereafter, the said officers informed us the panchas that the goods of container bearing no. CAIU7530149 (40 fts) imported by M/s. Shree Bhuvaneshwari Enterprise (IEC -AFYPP1711J) covered under Bill of entry no. 9318802 dated 20.12.2023, filed by Customs Broker M/s. Aerosea Forwarders Pvt Ltd (AAOCA3252HCH001) were put on hold by SIIB(I), JNCH, Nhava Sheva vide Hold No. 353/2023-24 SIIB(I) issued vide F. No. SG/Misc-03/2023-24/HOLD/SIIB(I)/JNCH dated 26.12.2023.

Page 1

P. NILESH  
19/01/2024

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19/01/24

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Ward  
19/01/24

The said officers requested us the panchas to witness the further examination proceedings of the imported goods covered under Bill of Entry No. 9318802 dated 20.12.2023 to which we the above named panchas readily agreed.

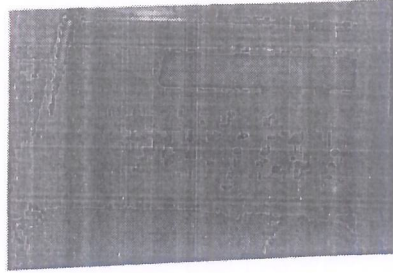
Thereafter, the Custom Broker presented the import documents viz Bill of Entry bearing no. 9318802 dated 20.12.2023, Commercial Invoice, Packing List, Bill of Lading, Certificate of Origin, Mill Test Certificate, Advance Authorisation, GST Registration Certificate, High Seas Sales Contract, IEC, Authorisation Letter and SIMS Certificate. We the above named panchas have put our dated signatures on the said documents as a token of having seen the same.

Thereafter, the said officers requested to Shri Ranjit Maruti Kadam, Custom Broker to trace out the said container. The said officers along with us the panchas and Shri Ranjit Maruti Kadam walked to the location and traced the container. The length of the said container was 40 feet. The container was then taken to the weighbridge for weightment. The weightment of the container was done in our presence and in the presence of Shri Ranjit Maruti Kadam, Custom Broker and the said officers. We the panchas have put our dated signatures on the weightment slip pertaining to the said container as a token of having seen and witness the same.

The details of the Weighment slip are as follows:

Table-I

Sr. No	Container No.	Gross weight Declared in BL (Kgs)	Gross Weight of Container as per weightment slip (Kgs)	Container tare Weight as per weightment (Kgs)	Cargo Weight Found as per weightment slip (Kgs)
1	CAIU7530149 (40 fts)	28,500	32080	3750	28330



Thereafter, the container was taken to the open yard of the said CFS which was provided for examination by the CFS. The said container bearing

Page 2

P. NILESH  
19.1.2024

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Ranjit Maruti Kadam  
19/01/24

P<sub>2</sub>  
19/01/24

No CAIU7530149 (40 fts) was found sealed with seal no. "231147478" as mentioned in the Bill of Lading.



Thereafter, the seal of the container was cut by the person authorized for seal cutting in the CFS in the presence of the said officers and customs broker. On opening the container prima facie, it appeared that the said container had been partially stuffed with some metallic cylindrical pipes in the form of bundles wrapped in blue strap having marking that include Net. Wt(KG), Size, Quantity(Pcs), Gr Wt(Kg) and Packing No.

Thereafter, the entire goods stuffed in the said container were taken out with the help of 10 Ton Forklift and placed on the ground in examination area.

Thereafter, the said officers started 100% examination of the said goods. As the goods were of hollow cylindrical metallic pipes so the said officers requested Shri Ranjit Maruti Kadam, Customs broker to make arrangements for Positive Material Identification (PMI) testing of the goods. Shri Ranjit Maruti Kadam, Customs Broker called one person with Positive Material Identification (PMI) Machine who introduced himself as Shri Akshay Naresh Patil by showing his identity card, from M/s. S.M. Metal Testing services having office address: 424, At-Dhutum, Post-Jasai, Tal. Uran, Dist. Raigad, Navi Mumbai-410206. Thereafter, the PMI testing of the goods was conducted during the examination in our presence and in the presence of Shri Ranjit Maruti Kadam, Custom Broker and the said officers. The detail of the PMI test vide test report number 369 for container bearing No CAIU7530149 (40 fts) dated 19.01.2024 for the container is enclosed with this panchanama. We the panchas have put our dated signature on the same in token of having witnessed the PMI testing.

During the examination, the said officers observed that the goods were of different thickness and diameter. The length of the pipes found to be 6.3 meters (approx.) A total of **937 hollow metallic cylindrical pipes** of different thickness and diameter were found.

Page 3

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19/01/24

**Details of goods found in container bearing No. CAIU7530149 (40 fts) have been tabulated below as per Table-II:**

**Table-II**

Bundle No.	Grade Found	Nominal Pipe Size (in Inches)	Outer Diameter of Pipe (in mm)	Pipe Thickness	No. of Pipes (PCS)
1	SS-304	1.5"	48.3	40 Sch(3.68 mm)	78
2	SS-304	1.5"	48.3	40 Sch(3.68 mm)	78
3	SS-304	1.5"	48.3	40 Sch(3.68 mm)	71
4	SS-304	1.5"	48.3	40 Sch(3.68 mm)	70
5	SS-304	1.5"	48.3	40 Sch(3.68 mm)	62
6	SS-304	1.5"	48.3	40 Sch(3.68 mm)	50
7	SS-304	1.5"	48.3	40 Sch(3.68 mm)	66
8	SS-304	2"	60.3	10 Sch(2.77 mm)	53
9	SS-304	2"	60.3	10 Sch(2.77 mm)	59
10	SS-304	2"	60.3	10 Sch(2.77 mm)	53
11	SS-304	2"	60.3	10 Sch(2.77 mm)	53
12	SS-304	2"	60.3	40 Sch(3.91 mm)	53
13	SS-304	2"	60.3	40 Sch(3.91 mm)	53
14	SS-304	2"	60.3	40 Sch(3.91 mm)	51
15	SS-304	2"	60.3	80 Sch(5.54 mm)	40
16	SS-304	4"	114.3	20 Sch(5 mm)	17
17	SS-304	4"	114.3	20 Sch(5 mm)	18
18	SS-304	4"	114.3	20 Sch(5 mm)	12
<b>Total</b>	<b>937 Hollow Metallic Cylindrical Pipes</b>				

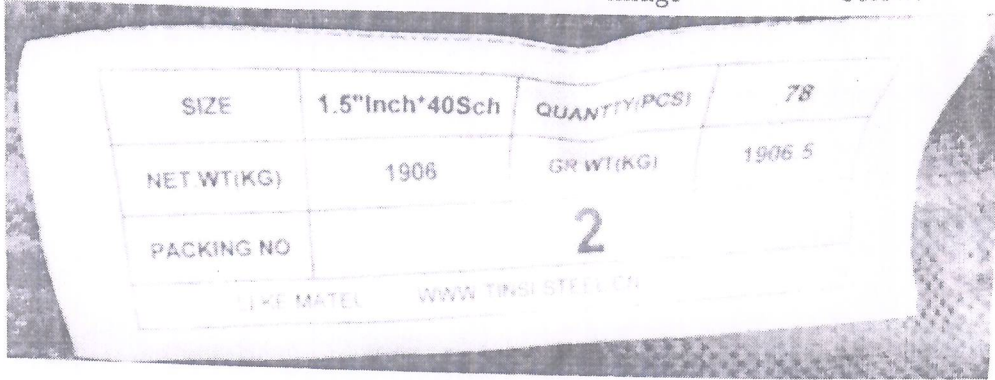
During the examination of the goods following observations were made:

P. NILESH  
19/1/2024

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P<sub>2</sub>  
19/01/24

1. Bundles covered with Blue straps were having stickers with markings as shown in image below:



2. The metallic pipes were having marking of size e.g. "2" Inch\*10 Sch", "1.5" Inch\*40 Sch", "4" Inch\*20 Sch" etc.

After the examination, the goods of the container bearing no. CAIU7530149 (40fts) were re-stuffed in the same container with the help of 10 Ton forklift, and the same was sealed with Customs bottle seal having markings as "INDIAN CUSTOMS NHAVA SHEVA" bearing no. "4332147".



The said officers randomly clicked photographs of the goods found during the examination and the same are attached with this panchanama as per Annexure-A. Nothing was taken from the said container except the representative sealed sample which was sealed in our presence.

We have put our dated signature on the said photographs and sealed sample as token of having seen the same.

The Panchnama which started at 11:30 AM on 19.01.2024 concluded at around 10:00 PM on the same day i.e. 19.01.2024 at the same place without any untoward incident. The entire Panchnama was conducted in a peaceful and systematic manner and no damage to any movable and immovable property as well as the imported goods was caused during the

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Panchnama. Also, no religious or cultural sentiments were hurt during the course of the Panchnama.

We have read over the said proceedings of Panchnama running into Pages 01 to 06 and printed from the office of the M/s. Seabird Marine Services Pvt. Ltd (INNSA1SMS1)-CFS. The Panchnama has been read over to us in Hindi as well and therefore, we find it to be correctly recorded and typed as witnessed by us.

S.No.	Name	Signature
1	Pancha-1(Shri Nilesh Chandrakant Padval)	NILESH 19/01/24
2	Pancha-2(Shri Vasant Vaman Thakur)	VASANT 19/01/24
3	Custom Broker (Shri Ranjit Maruti Kadam)	Ranjit Kadam 19/01/2024

Drawn and typed by me on the office computer of M/s. Seabird Marine Services Pvt. Ltd (INNSA1SMS1)-CFS (as witnessed by panchas).

G. Dhanda  
19.01.2024

(Gaurav Dhanda)  
Intelligence Officer  
SIIB (Import), JNCH

Panchanama dated 18.01.2024 drawn at M/s. J.M.Baxi Ports & Logistics Pvt. Ltd., Container Freight Station, Sec. No.8, Dronagiri, Opp. Bhendkhal Village, Tal. Uran, Dist. Raigad, Navi Mumbai, Maharashtra-400707 in respect of examination of the goods of container bearing no. FBLU0017557 (40 fts) covered under Bill of entry no. 9156323 dated 09.12.2023 pertaining to M/s. Shree Bhuvaneshwari Enterprise (IEC -AFYPP1711J) filed by Customs Broker M/s. Aerosea Forwarders Pvt. Ltd.(AAOCA3252HCH001).

	Pancha 1	Pancha 2
Name	Shri Vilas Chandrakant Chachar	Shri Liladhar Gajanan Daki
Age	48 Yrs	41 Yrs
Mobile No.	8879557710	9594277948
Occupation	Service	Service
Address	S/O: Chandrakant Narayan Chachad, 263, Navapada, Bhandar Galli, Karanja, Chanje, Raigarh, Maharashtra - 400702	S/O: Gajanan Trimbak Daki, 391, at-borkhar, Boricha Kotha, Dighode, Raigarh, Maharashtra - 410206
Aadhaar No.	2231 8375 3169	3430 4485 9993

We, the above named panchas, on being called upon by one person who introduced himself as Shri Anubhav Chauhan, Inspector (Preventive officer), SIIB (I), JNCH by showing us his identity card, presented ourselves at M/s. J.M.Baxi Ports & Logistics Pvt. Ltd.-CFS on 18.01.2024 at 11:30 am. Here, Shri Anubhav Chauhan, introduced us the panchas to Shri Jamal Siddiqui Appraiser, SIIB (I), JNCH. The said officer identified himself by showing his identity card. Further, the said officers introduced us, to Shri Ranjit Maruti Kadam ('H'Card Holder, Card No.583/2019 valid upto 05.06.2024) Customs Broker of M/s. Aerosea Forwarders Pvt Ltd (AAOCA3252HCH001), on behalf of the Importer M/s. Shree Bhuvaneshwari Enterprise (IEC -AFYPP1711J). Further, we were introduced to Shri Anil Kundlik Shelke, PMI Machine Operator representative of Om Sai Metal Testing Services, Om Saikunj Co. Op Housing Soc., Flat No. 405 Kharegaon, Pakhadi, Near Bazar Sahakar Bazar Kawla (W), Thane- 400605.

Thereafter, the said officers informed us the panchas that the goods of container bearing no. FBLU0017557 (40 fts) imported by M/s. Shree Bhuvaneshwari Enterprise (IEC -AFYPP1711J) covered under Bill of entry no. 9156323 dated 09.12.2023, filed by Customs Broker M/s. Aerosea Forwarders Pvt Ltd (AAOCA3252HCH001) were put on hold by SIIB(I), JNCH, Nhava Sheva vide Hold No. 351/2023-24 SIIB(I) issued vide F. No. SG/Misc-03/2023-24/HOLD/SIIB(I)/JNCH dated 26.12.2023. The said officers requested us the panchas to witness the further examination proceedings of the imported goods covered under Bill of Entry No. 9156323 dated 09.12.2023 to which we the above named panchas readily agreed.

Thereafter, the Custom Broker presented the import documents viz Bill of Entry bearing no. 9156323 dated 09.12.2023, Commercial Invoice, Packing List, Bill of Lading, Certificate of Origin, Mill Test Certificate, Advance Authorisation,

P1 *Vilas*  
18/1/2024

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*Panchas*  
18/01/24

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*Panch*  
17/01/2024

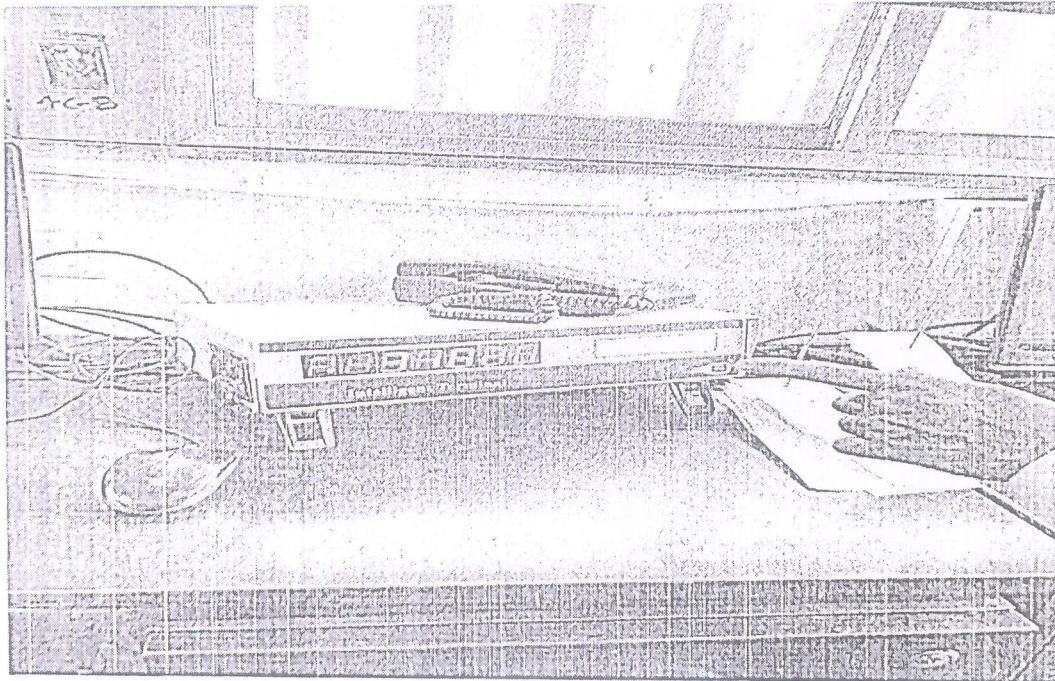
GST Registration Certificate, IEC, Authorisation Letter and SIMS Certificate. We the above named panchas have put our dated signatures on the said documents in token of having seen the same.

Thereafter, the said officers requested to Shri Ranjit Maruti Kadam, Custom Broker to trace out the said container. The said officers along with us the panchas and Shri Ranjit Maruti Kadam walked to the location and traced the containers. The length of the said container was 40 feet. The container was then taken to the weighbridge for weighment by loading on the truck. The weighment of the container was done in our presence and in the presence of Shri Ranjit Maruti Kadam, Custom Broker and the said officers. We the panchas have put our dated signatures on the weighment slip pertaining to the said container as a token of having seen and witness the same.

The details of the Weighment slip are as follows:

**Table-II**

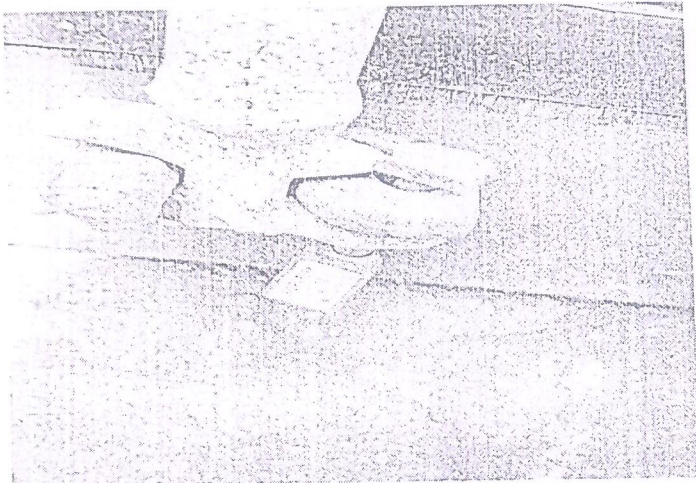
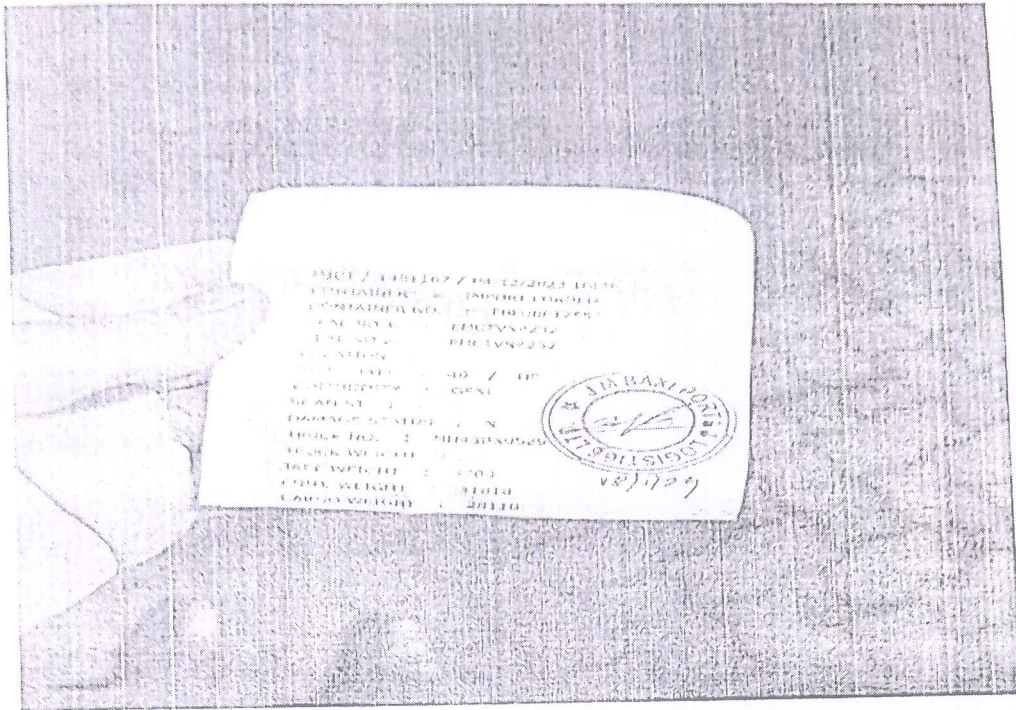
Sr. No	Container No.	Gross weight Declared in BL (Kgs)	Gross Weight on Weighment (Container + Trailer) (Kgs)	Container tare Weight	Gross Weight Found (Kgs)
1	FBLU0017557 (40 fts)	28,511	31820	3750	28070



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Ranjit Maruti  
18/10/24

P2  
18/10/2024



Thereafter, the container was taken to the open yard of the said CFS which was provided for examination by the CFS. The said container bearing No FBLU0017557 (40 fts) was found sealed with seal no. "EMCTVN4232" as mentioned in the Bill of Lading. Thereafter, the seal of the container was cut by the person authorized for seal cutting in the CFS in the presence of the said officers and custom broker. On opening the container prima facie, it appeared that the said container had been partially stuffed with some metallic cylindrical pipes wrapped in blue strap having marking that include invoice number and heat number on a

P1 V142  
 18/11/2024

CB  
 Proctor  
 18/10/24

P2  
 18/11/2024

piece of paper that was pasted over the packing. On further investigation it was found that the heat number on the Mill Test Certificate and on the packing is different and do not match.

Thereafter, the entire goods stuffed in the said containers were taken out with the help of Hydra, 10ton forklift and placed on the ground in examination area in different lots with respect to the said containers.

Thereafter, the said officers started 100% examination of the said goods. As the goods were of hollow cylindrical metallic pipes so the said officers requested Shri Ranjit Maruti Kadam, Customs broker to make arrangements for Positive Material Identification (PMI) testing of the goods. Shri Ranjit Maruti Kadam, Custom Broker called one person with Positive Material Identification (PMI) Machine who introduced himself as Shri Anil Kundlik Shelke by showing his identity card, from M/s. Om Sai Metal Testing Services, E wing, Flat No. 604, Kailash Garden Yogidham, kalyan (W) - 421301. Thereafter, the PMI testing of the goods was conducted during the examination in our presence and in the presence of Shri Ranjit Maruti Kadam, Custom Broker and the said officers. The detail of the PMI test vide test report number 0836/23-24 for container bearing No FBLU0017557 (40 fts) dated 18.01.2024 for the container is enclosed with this panchanama. We the panchas have put our dated signature on the same in token of having witnessed the PMI testing.

During the examination, the said officers observed that the goods were of different thickness and diameter. A total of **709 hollow cylindrical pipes** of different thickness and diameter were found.

Details of goods found in container bearing No. FBLU0017557 (40 fts) have been tabulated below:

S. No.	Grade as per PMI Test and Packing List	Size (mm) *TH K(mm)	PCS	Heat number on Mill test certificate	Heat No. found on marking/paper attached to Goods.
1	304	60*2.77	60	127002	202360277
2	304	60*2.77	21	127002	202360277
3	304	60*3.91	47	127002	202360391
4	304	60*3.91	47	127002	202360391
5	304	60*3.91	47	127002	202360391
6	304	48.3*2.77	40	127001	2023483277
7	304	48.3*2.77	76	127001	2023483277
8	304	48.3*3.68	66	127001	2023483368
9	304	60*5.5	32	127002	20236055
10	304	48.3*5	51	127001	20234835
11	304	48.3*5	52	127001	20234835
12	304	89*4	30	127004	2023894
13	304	89*3	29	127004	2023893
14	304	89*3	33	127004	2023893
15	304	89*7.62	18	127004	202389762

P1 V1  
18/1/2024

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Panchanama  
18/01/24

P2  
18/1/2024

16	304	89*7.62	18	127004	202389762
17	304	89*7.62	18	127004	202389762
18	304	114*8.5	12	127005	202311485
19	304	114*8.5	12	127005	202311485

After the examination, the goods of the container were re-stuffed in the same containers, bearing no. FBLU0017557 (40fts) and the same was sealed with Customs bottle seal having markings as "INDIAN CUSTOMS NHAHA SHEVA" bearing no. "4330923".

The said officers randomly clicked photographs of the goods found during the examination and the same are attached with this panchanama. Nothing was taken from the said container except the representative sealed sample which was sealed in our presence.


We have put our dated signature on the said photographs and sealed sample as token of having seen the same.


The Panchnama which started at 11:30 am on 18.01.2024 concluded at around 8:00 pm. on the same day i.e. 18.01.2024 at the same place without any untoward incident. The entire Panchnama was conducted in a peaceful and systematic manner and no damage to any movable and immovable property as well as the imported goods was caused during the Panchnama. Also, no religious or cultural sentiments were hurt during the course of the Panchnama.

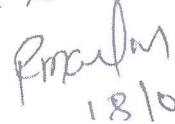
We have read over the said proceedings of Panchnama running into Pages 01 to 05 and printed from the office of the M/s. J.M.Baxi Ports & Logistics Pvt. Ltd.-CFS. The Panchnama has been read over to us in Hindi as well and therefore, we find it to be correctly recorded and typed as witnessed by us.


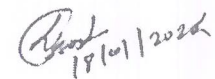
S.No.	Name	Signature
1	Pancha-1(Shri Vilas Chandrakant Chachar)	Vilas 18/1/2024
2	Pancha-2(Shri Liladhar Gajanan Daki)	Liladhar 18/01/2024
3	Custom Broker (Shri Ranjit Maruti Kadam)	Ranjit 18/01/24

Drawn and typed by me on the office computer of M/s. J.M Baxi & Co.-CFS(as witnessed by panchas).

  
18.01.24  
(Anubhav Chauhan)  
Inspector (Preventive Officer)  
SIIB (Import), JNCH

  
18/1/2024

CB  
  
18/01/24

  
  
18/01/2024

**Statement of Shri Popat Kamleshkumar Dayalji Bhai, S/o Shri Dayalji Bhai Laljibhai Popat, Proprietor of Shree Bhuvaneshwari Enterprises, GSCB Quarter No. 521, Near Ashapura Chowk, Raiya Dhar, Rajkot-360005, residing at "Jivti Kunj" Milap Nagar-1, Panchayat Chowk, University Road, Rajkot tendered before the Sr. Intelligence Officer, DRI, Zonal Unit, Ahmedabad under section 108 of the Customs Act, 1962 on 26.12.2023.**

In response to the summons bearing No. CBIC-DIN-202312DDZ1000000DD19 dated 26.12.2023, I appear before you today i.e. 26.12.2023 to tender my voluntary statement under Section 108 of the Customs Act, 1962. I know Hindi, Gujarati and English language. I have been explained the provisions of the Section 108 of the Customs Act, 1962 and I know that I have to tender my true and correct statement. Further, I have also been informed that, if this statement of mine or any part of this statement is found incorrect or mislead the investigation, then action can be taken against me under IPC. This statement of mine can be used against any firm, company or person in any departmental, judicial and quasi-judicial proceeding. My true and voluntary statement is as under:

On being asked, I state that I am proprietor of Shree Bhuvaneshwari Enterprises, GSCB Quarter No. 521, Near Ashapura Chowk, Raiya Dhar, Rajkot-360005. I am married to Smt. Arvindaben K. Popat in 1994. I have one son Shri Paril K. Popat. I have done bachelor of Commerce from Saurashtra University. I have also worked as part time accountant in various firms. My Aadhar Number is 260126495074. My mobile number is 9824372258 and my e-mail id is [kamleshpopat27@gmail.com](mailto:kamleshpopat27@gmail.com).

On being asked, I state that I have established the firm in the year 2019 for trading of agriculture products and iron scrap. I have obtained GST Registration and IEC of the firm.

On being asked, I state that I am the owner of premises GSCB Quarter No. 521, Near Ashapura Chowk, Raiya Dhar, Rajkot-360005, I use this premises for warehousing.

On being asked, I state that I have sold the Flat No. 104, Shubham Flats, 2-Chandan Park, Raiya Road, Rajkot in the year 2017, however the same is not changed in aadhar card.

On being asked, I state that I had taken Godown No.-8, Patel Estate, Bavla Sarkhej Road, Ahmedabad-382220 on rent for six months and the same added as additional place of business in GST. I had vacated the above said rented premises in the year 2022.

On being asked, I state that I have done business in Shree Bhuvaneshwari Enterprises till June-2023, after that my firm is being used by Shri Vishal Vasantbhai Hinshu.

*KoPopat*  
*30/05/2024* *KoPopat*  
*26/12/2023*

On being asked, I state that Shri Vishal Vasantbhai Hinshu also taken my credential for login on DGFT, ICEGATE or other websites in respect of Shree Bhuvaneshwari Enterprises. Also many times I given my aadhar OTP.

On being asked, I state that my mobile number 9824372258 and email id kamleshpopat27gmail.com are associated with GSTN-24AFYPP1711J1Z5, IEC-AFYPP1711J, E-way bill portal, Aadhar etc. are being operated by me and I forward OTP or mails to Shri Vishal Vasantbhai Hinshu or Shri Prince Sanghvi when asked by them.

On being asked, I state that my firm Shree Bhuvaneshwari Enterprises was not doing significant business activity during 2022-23, meanwhile Shri Vishal Vasantbhai Hinshu given me proposal to give my firm to him. He informed that through my firm some import & export will be done by him.

On being asked, I state that Shri Vishal Vasantbhai Hinshu informed me that my firm i.e. Shree Bhuvaneshwari Enterprises is being used by his known person i.e. Shri Prince Sanghvi for import and export of goods. Shri Prince Sanghvi also called me may times on whatsapp from his mobile number 9619412057 to my mobile number 9824372258 for taking OTP.

On being asked, I state that Shri Vishal Vasantbhai Hinshu residing in Flat, Pentagon Apartment, Mota Mava, Rajkot, Gujarat-360005, however, I do not know the flat number.

On being asked, I state that I have partnered with Shri Vasantbhai Kanjibhai Hinshu father of Shri Vishal Vasantbhai Hinshu and one other person for opening of Petrol Pump for that we have also purchased a land, but Shri Vasantbhai Kanjibhai Hinshu died in May-2023. After that I come closely touch with Shri Vishal Vasantbhai Hinshu.

On being asked, I state that as per my knowledge Shri Vishal Vasantbhai Hinshu doing farming.

On being asked, I state that I was not receiving any monetary benefit to allow my firm i.e. Shree Bhuvaneshwari Enterprises use for import or export of goods by Shri Vishal Vasantbhai Hinshu, I will only get turnover benefits to take bank loan.

On being asked, I state that I have given some blank signed cheque and RTGS forms to Shri Vishal Vasantbhai Hinshu.

On being asked, I state that I have not applied for Advance Authorization for the firm Shree Bhuvaneshwari Enterprises, also I have not imported any goods from my firm i.e. M/s. Shree Bhuvaneshwari Enterprises.

On being asked, I state that I have not added address i.e. Plot No. 138, Shakti Nagar Niwaru Road, Jaipur also this premises is not belongs to me or taken on rent by me. Shri Prince Sanghvi who is using my firm may have added this address in the IEC.

KcPopat  
30/5/2024

KcPopat  
20/12/2023



On being asked, I state that I have bank accounts in Bank of Baroda, Union Bank and Maharashtra Bank.

On being asked, I state that I have never communicated with Customs Broker in respect of import of goods by M/s. Shree Bhuvaneshwari Enterprises.

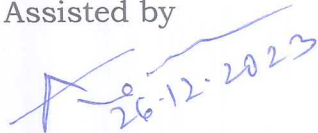
I hereby submit the copy of IEC and GSTN of Shree Bhuvaneshwari Enterprises.

I hereby submit the printout of emails through which I have sent emails received from ICEGATE, Shipping Line or other persons to Shri Vishal Vasantbhai Hinshu.

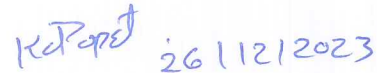
The above statement of mine has been recorded as per my wish and say and no duress or force have been applied over me for recording the same. Further, no religious sentiments have been hurt during the course of recording of this statement. Whatever I have stated is true as per my knowledge and I can read and write English language very well. This statement of mine has been recorded on computer on my request.

I have once again gone through my this statement and found that it has been typed/recorded as per my say and version, which is true and correct. In token of its correctness, I append my dated signature on each page of this statement.

Assisted by

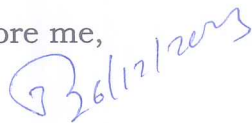
  
26.12.2023

(Ashish Verma)  
Intelligence Officer  
DRI, Zonal Unit Ahmedabad

  
26/12/2023

(Popat Kamleshkumar Dayaljibhai)  
Proprietor Shree Bhuvaneshwari Enterprises

Before me,

  
26/12/2023

(Vaja Girish Kumar)  
Assistant Commissioner (in-situ)  
DRI, Zonal Unit, Ahmedabad (Camp at Rajkot)

  
30/12/2023

**Statement of Shri Vishal Vasantbhai Hinsu, S/o Shri Vasantbhai Kanjibhai Hinsu, residing at A-13, Ground, Milap Nagar-1, Panchayat Chowk, Rajkot tendered before the Sr. Intelligence Officer, DRI, Zonal Unit, Ahmedabad under section 108 of the Customs Act, 1962 on 27.12.2023.**

In response to the summons bearing No. CBIC-DIN-202312DDZ100007757DF dated 27.12.2023, I appear before you today i.e. 27.12.2023 to tender my voluntary statement under Section 108 of the Customs Act, 1962. I know Hindi, Gujarati and English language. I have been explained the provisions of the Section 108 of the Customs Act, 1962 and I know that I have to tender my true and correct statement. Further, I have also been informed that, if this statement of mine or any part of this statement is found incorrect or mislead the investigation, then action can be taken against me under IPC. This statement of mine can be used against any firm, company or person in any departmental, judicial and quasi-judicial proceeding. My true and voluntary statement is as under:

On being asked, I state that I am proprietor of Vakavi Enterprise, B-22, Marketing Yard, Morbi Road, Hadmatiya-Bedi, Rajkot-360003. I am married to Smt. Arti Hinsu in 2014. I have one son Shri Bhavya. I have passed 11<sup>th</sup> Class. I was working with my father and after his death I am doing nothing, my source of income is rent of my shop of marketing yard and my brother is sending money to me for my expenses. My Aadhar Number is 699720363937. My mobile number is 9725718187 and my e-mail id is [vishalhinsu72@gmail.com](mailto:vishalhinsu72@gmail.com).

On being asked, I state that I know Shri Popat Kamleshkumar Dayaljibhai, he is one of our neighbors and partner of my father for an upcoming retail fuel business. After my father's death I am communicating with him in respect of upcoming retail fuel business.

On being asked, I state that I have taken GST, IEC and other documents of Shree Bhuvaneshwari Enterprise and provided to Shri Piyush Surendrabhai Viramgama for import and export.


On being asked, I state that I have taken Aadhar, PAN and other personal documents of Shri Popat Kamleshkumar Dayaljibhai and provided to Shri Piyush Surendrabhai Viramgama.

On being asked, I state that I have taken User id & password of DGFT, Ewaybill, ICEGATE etc. from Shri Popat Kamleshkumar Dayaljibhai and provided to Shri Piyush Surendrabhai Viramgama.

On being asked, I state that Shri Piyush asked me to search firm in which he can do import & export meanwhile Shri Popat Kamleshkumar Dayaljibhai also asked me to find someone who can increase turnover of his firm, so I had given details/credential of Shree Bhuvaneshwari Enterprise to Shri Piyush.

Seen  
  
29/11/2024

  
29/01/24

  
27/12/23

On being asked, I state that monetary consideration has not fixed till date and the same will be decided later on after use of Shree Bhuvaneshwari Enterprises for Import & Export.

On being asked, I state that Shri Piyush Surendrabhai Viramgama has given the details/credential of Shree Bhuvaneshwari Enterprises and Shri Prince Sanghvi is using the firm for import of goods.

On being asked, I state that Shri Popat Kamleshkumar Dayaljibhai was forwarded emails received from Shipping Line, CHA, ICEGATE etc. in respect of import of goods in the name of firm Shree Bhuvaneshwari Enterprise. Further, I forward all such emails to Shri Piyush Surendrabhai Viramgama on his email id [info@krishoverseas.in](mailto:info@krishoverseas.in).

On being asked, I state that Shri Piyush Surendrabhai Viramgama having a consultancy firm i.e. Krish Overseas. I do not know the address of his firm, however, I have met with Shri Piyush Surendrabhai Viramgama at his brother Shri Deepesh Surendrabhai Viramgama's firm i.e. M D Global Exim situated at 507, Fifth Floor Opp. Shastri Maidan, Nr. Harmony Hotel Limbda Chowk, Rajkot. I further, state that

On being asked, I state that Shri Piyush Surendrabhai Viramgama informed me that presently he residing in Jaipur but often visit Rajkot for business purpose, I don't have any address of his residence.

On being asked, I state that Shri Piyush Surendrabhai Viramgama informed me that Advance Authorizations were obtained in the name of Shree Bhuvaneshwari Enterprise for import of goods.

On being asked, I state that I have given Shri Piyush Surendrabhai Viramgama, Blank RTGS fund transfer form and Blank Cheque signed by Shri Popat Kamleshkumar Dayaljibhai in which beneficiary name and amount were not mentioned. I also have one such fund transfer form with me, I hereby produce the copy of same.

On being asked, I state that I have called many times to Shri Popat Kamleshkumar Dayaljibhai for taking OTPs arrived on his number in respect of Shree Bhuvaneshwari Enterprises.

On being asked, I state that I do not which goods were being imported by using the firm Shree Bhuvaneshwari Enterprises.

On being asked, I state that I have never communicated with Shri Prince Sanghvi.

Seen  
29/1/2024

29/01/24

27/12/23

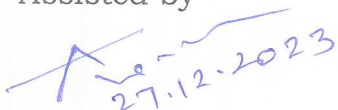
On being asked, I state that I do not know the residential address of Shri Piyush Surendrabhai Viramgama, I only know that he is residing in Jaipur.

On being asked, I state that I have deleted all the email & whatsapp communication held between me and Shri Piyush Surendrabhai Viramgama on his instruction.

The above statement of mine has been recorded as per my wish and say and no duress or force have been applied over me for recording the same. Further, no religious sentiments have been hurt during the course of recording of this statement. Whatever I have stated is true as per my knowledge and I can read and write English language very well. This statement of mine has been recorded on computer on my request.

I have ONCE again gone through my this statement and found that it has been typed / recorded as per my say and version, which is true and correct, in token of its correctness, I appended my dated signature ON each page of this statement.

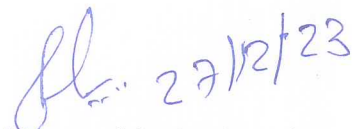
Assisted by

  
27.12.2023

(Ashish Verma)

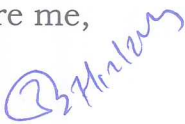
Intelligence Officer

DRI, Zonal Unit Ahmedabad (Camp at Rajkot)

  
27/12/23

(Vishal Vasantbhai Hinsu)

Before me,

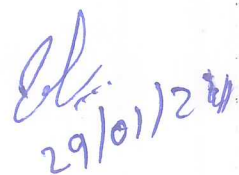


(Vaja Girish Kumar)

Assistant Commissioner (in-situ)

DRI, Zonal Unit, Ahmedabad (Camp at Rajkot)

seen:  
  
29/1/2024

  
29/01/24

**Statement of Shri Piyush Surendrabhai Viramgama, S/o Shri Surendrabhai, residing at Krish Saurashtra Kala Kendra Co Op Housing Society 4, House No. 820, Bandh Street, Uni Road, Rajkot tendered before the Sr. Intelligence Officer, DRI, Zonal Unit, Ahmedabad under section 108 of the Customs Act, 1962 on 29.01.2024.**

In response to the summons bearing No. CBIC-DIN-202401DDZ1000000FCAD dated 22.01.2024, I appear before you today i.e. 27.12.2023 to tender my voluntary statement under Section 108 of the Customs Act, 1962. I know Hindi, Gujarati and English language. I have been explained the provisions of the Section 108 of the Customs Act, 1962 and I know that I have to tender my true and correct statement. Further, I have also been informed that, if this statement of mine or any part of this statement is found incorrect or mislead the investigation, then action can be taken against me under IPC. This statement of mine can be used against any firm, company or person in any departmental, judicial and quasi-judicial proceeding. My true and voluntary statement is as under:

On being asked, I state that I am proprietor of Krish Overseas, situated at 507, The Imperia, Limda Chowk, Rajkot-360001. I am married to Smt. Geeta in 2004. I have one son Shri Krish and one daughter Sanvi. I have done B. Com. from JJ Kundaliya Colledge Rajkot. I hereby submit copy of My Driving License Number GJ03 20030011017 as my identity proof. My mobile number is 9099144444 and my e-mail id is [info@krishoverseas.in](mailto:info@krishoverseas.in).

On being asked, I state that through my firm Krish Overseas I do consultancy of DGFT related matters.

On being asked, I state that I am aware about the firm M/s Shree Bhuvaneshwari Enterprise, Rajkot. Shri Kamleshkumar Dayaljibhai Popat is proprietor of Shree Bhuvaneshwari Enterprise.

On being asked, I state that I do not know Shri Kamleshkumar Dayaljibhai Popat personally. I never met him or communicated with Shri Kamleshkumar Dayaljibhai Popat.

On being asked, I state that one person Shri Vishal Vasant Bhai Hinsu approached me for incising turnover of Shree Bhuvaneshwari Enterprise. I have received all the documents of Shree Bhuvaneshwari Enterprise viz. GST Registration, IEC etc. from Shri Vishal Vasantbhai Hinsu.

On being asked, I state that I have received Aadhar, PAN and other personal documents of Shri Popat Kamleshkumar Dayaljibhai from Shri Vishal Vasantbhai Hinsu.

On being asked, I state that I have received User id & password of DGFT, Ewaybill, ICEGATE etc. of Shree Bhuvaneshwari Enterprise from Shri Vishal Vasantbhai Hinsu.

  
29/1/2024

On being asked, I state that Shri Vishal Vasantbhai Hinsu approached me for increasing turnover of Shree Bhuvaneshwari Enterprise.

On being asked, I state that, it was mutually agreed between me and Shri Vishal Vasantbhai Hinsu for utilizing Shree Bhuvaneshwari Enterprise, Shri Vishal Vasantbhai Hinsu will receive 1.5% of the turnover amount for utilization of the said firm.

On being asked, I state that I have provided documents & credential of Shree Bhuvaneshwari Enterprise to Shri Sanwal Patel.

On being asked I state that Shri Sanwal Patel was introduced to me by my one friend. He is resident of Jodhpur, Rajasthan, However, I met him at public place and hotel in Udaipur.

On being asked, I state that I have met with Shri Sanwal Patel in Udaipur twice. Shri Sanwal Patel contacted with me from his mobile numbers 9950564654 & 9829966791.

On being asked, I state that I do not know the address of Shri Sanwal Patel.

On being asked, I state that Shri Sanwal Patel informed that his know person required a firm for import & export under Advance Authorization.

On being asked, I state that I have forwarded documents of Shree Bhuvaneshwari Enterprise viz. IEC, GST Registration etc. received from Shri Vishal Vasantbhai Hinsu to Shri Sanwal Patel through whatsapp.

On being asked, I state that I have forwarded Aadhar, PAN and other personal documents of Shri Popat Kamleshkumar Dayaljibhai to Shri Sanwal Patel through whatsapp.

On being asked, I state that I have also forwarded login credential of DGFT, Ewaybill, ICEGATE etc. of Shree Bhuvaneshwari Enterprise to Shri Sanwal Patel through whatsapp.

On being asked, I state that Shri Sanwal Patel has provided me address of one office in Mumbai to forward hard copies of the above said all documents and Digital Signature Key and Dongle etc. of Shree Bhuvaneshwari Enterprise to the said address through Courier.

On being asked I state that presently I don't remember the address to which I have couriered the said documents. However, I shall submit the same within two days along with courier slip.

On being asked, I state that I do not know who have applied for Advance Authorization of Shree Bhuvaneshwari Enterprise. When they got Deficiency Letter from DGFT, they approached me for the same, thereafter, I have consulted him for reply of Deficiency Letter of DGFT.

  
29/1/2024

Today, I have shown the statement of Shri Vishal Vasant Bhai Hinsu dated 27.12.2023, I have perused the same, in token of having seen and perused, I put my dated signature on each page of the said statement. On being asked, I state that I am agree on the facts mentioned in the statement of Shri Vishal Vasant Bhai Hinsu.

On being asked, I state that I have also received IEC, GST Registration of Surya Hybrid India Pvt. Ltd. from Shri Vishal Vasantbhai Hinsu for incising turn over on payment of 1.5% of the turn over amount.

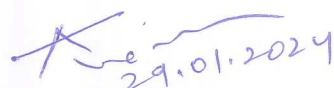
On being asked, I state that I do not know the directors of the Surya Hybrid India Pvt. Ltd.

On being asked, I state that Surya Hybrid India Pvt. Ltd. was used for import of Seamless steel pipe and further sale of the same to Shree Bhuvaneshwari Enterprise on High Sea Sale basis.

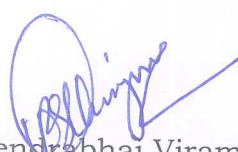
The above statement of mine has been recorded as per my wish and say and no duress or force have been applied over me for recording the same. Further, no religious sentiments have been hurt during the course of recording of this statement. Whatever I have stated is true as per my knowledge and I can read and write English language very well. This statement of mine has been recorded on computer on my request.

I have once again gone through my this statement and found that it has been typed/recorded as per my say and version, which is true and correct. In token of its correctness, I append my dated signature on each page of this statement.

Assisted by

  
29.01.2024

(Ashish Verma)  
Intelligence Officer  
DRI, Zonal Unit Ahmedabad

  
29/1/2024  
(Piyush Surendrabhai Viramgama)

Before me,



(Vaja Girish Kumar)  
Assistant Commissioner (in-situ)  
DRI, Zonal Unit, Ahmedabad

**Statement of Shri Piyush Surendrabhai Viramgama, S/o Shri Surendrabhai, residing at Krish Saurashtra Kala Kendra Co Op Housing Society 4, House No. 820, Bandh Street, Uni Road, Rajkot tendered before the Sr. Intelligence Officer, DRI, Zonal Unit, Ahmedabad under section 108 of the Customs Act, 1962 on 28.03.2024.**

In response to the summons bearing No. CBIC-DIN-202403DDZ10000555C94 dated 26.03.2024, I appear before you today i.e. 28.03.2024 to tender my voluntary statement under Section 108 of the Customs Act, 1962. I know Hindi, Gujarati and English language. I have been explained the provisions of the Section 108 of the Customs Act, 1962 and I know that I have to tender my true and correct statement. Further, I have also been informed that, if this statement of mine or any part of this statement is found incorrect or mislead the investigation, then action can be taken against me under IPC. This statement of mine can be used against any firm, company or person in any departmental, judicial and quasi-judicial proceeding. My true and voluntary statement is as under:

On being asked, I state that my personal details are the same as given in my earlier statement dated 29.01.2024.

On being asked, I state that my friend Shri Bhikha introduced me to Shri Sanwal Ram, however I know him as Sanwal Patel. Further, name on Truecaller app of his mobile number was shown as Sanwal Patel.

Today, I have shown the statement dated 29.02.2024 of Shri Sanwal Ram, recorded u/s 108 of Customs Act, 1962. In token of having seen and perused, I put my dated signature on each page of said statement. On being asked, I state that I agree on facts mentioned in the statement of Shri Sanwal Ram.

Today, I have shown my statement dated 29.01.2024, in token of having seen and perused, I put my dated signature on each page of said statement. On being asked, I state that facts given in my earlier statement dated 29.01.2024 that Shri Sanwal Ram (aka Shri Sanwal Patel) asked me to provide firm for import of goods was not factually correct. Infact, it was Shri Chandraprakash Vardichand Sanghvi who had directly asked me to provide the details of firm to utilize it at his end for import of goods. Based on his request, I have forwarded the details/documents of Shree Bhuvaneshwari Enterprises & Shri Kamleshkumar Dayaljibhai Popat to him.

On being asked, I state that I have falsely taken the name of Shri Sanwal Ram (aka Shri Sanwal Patel) in my earlier statement dated 29.01.2024 that he has asked me to provide the details of firm and I have forwarded documents related to firm to him, because at the time DRI had arrested Shri Chandraprakash & Shri Prince Sanghvi and I was in fear that if DRI would know that I am directly connected with Shri Chandraprakash, I would also be in

*P. Pillai*  
28/03/24

*seen*  
4/4/24  
*[Signature]*

*[Signature]*  
28/3/2024

*SEEN*  
*[Signature]*  
2/12/24

*SEEN*  
*[Signature]*  
2/12/24



trouble, hence to avoid such action, I had falsely taken the name of Shri Sanwal Ram (aka Shri Sanwal Patel) instead of actual person Shri Chandraprakash.

On being asked, I state that Shri Sanwal Ram (aka Shri Sanwal Patel) introduced me to Shri Chandprakash Vardichand Sanghvi, director of M/s Seminox Pipes and Tubes Pvt. Ltd. in the month of August 2023 through conference call to help in resolving the issue related to excess debit of imported quantity in the import made under Advance Authorisation by Shri Chandraprakash.

On being asked, I state that after being introduced with Shri Chandraprakash Vardichand Sanghvi we continued to communicate regarding issue faced by him in which excess quantity of goods were debited from the Advance Licence during the import of goods. I have also communicated with Shri Prince Sanghvi nephew of Shri Chandprakash, who briefed the issue me in detail. Communication between me and Shri Prince Sanghvi were in a conference call made by Shri Chandraprakash through telegram application.

On being asked, I state that I never met with Shri Chandraprakash Vardichand Sanghvi or Shri Prince Sanghvi in person.

On being asked, I state that I had suggested Shri Chandraprakash Vardichand Sanghvi to register complaint through CPGRAM for resolution of the issue faced by him as the matter pertains to the Custom.

On being asked, I state that I had couriered Digital Key (DSC) of DGFT portal & Blank Letter-Heads of M/s Bhuvaneshwari Enterprise duly appended with the Signature & Stamp of Shri Kamleshkumar Dayaljibhai Popat to Shri Chandraprakash Vardichand Sanghvi on the address provided by him i.e. @ Shri Bhaveshbhai (mobile number 7718954521), 14114, 1<sup>st</sup> Floor, Regal Diamond Centre, Tata Road No. 1, Opera House, Mumbai.

On being asked, I state that I have forwarded documents of Shree Bhuvaneshwari Enterprise viz. IEC, GST Registration etc. received from Shri Vishal Vasantbhai Hinsu to Shri Chandraprakash Vardichand Sanghvi through telegram application.

On being asked, I state that I have forwarded Aadhar, PAN and other personal documents of Shri Popat Kamleshkumar Dayaljibhai to Shri Chandraprakash Vardichand Sanghvi through telegram application.

On being asked, I state that I have also provided details of IEC, GST Registration of another company M/s.Surya Hybrid India Pvt. Ltd., Rajkot to Shri Chandraprakash Vardichand Sanghvi for facilitating in import of goods.

On being asked, I state that Shri Chandraprakash Vardichand Sanghvi had shipped the goods from China in the name of M/s Surya Hybrid India Pvt. Ltd. and during the enroute voyage of ship carrying the goods, the middleman

SEEN  
30/03/24  
21/2/24  
Billai  
28/03/24

Seen & recd  
28/3  
4/4/24

SEEN  
28/3/2024

SEEN  
2/12/24

between the company and me i.e. Shri Vishal Hinsu, who had also provided the IEC of firm to me, had asked not to make any import on the name of Surya Hybrid India Pvt. Ltd. as directors of the firm refused to utilize the credentials of their firm. Therefore, the goods shipped in the name of Surya Hybrid India Pvt. Ltd. were subsequently sold on High Sea Sale basis to Shree Bhuvaneshwari Enterprises who had cleared it under Advance Licence.

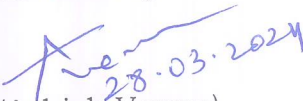
On being asked, I state that I am also noticee in the show cause notices in case of M/s Hindalco Industries limited, Dahej & Reliance Industries Limited, Dahej for knowingly involved in forging and selling of Duty Entitlement Pass Book (DEPB)/ Vishesh Krishi and Gram Udyog Yojana (VKGUY) licences to them. The matter is under adjudication before the Commissioner of Customs, Ahmedabad.


I hereby produce the copy of tracking details of courier shipment no. 23022201118464 of Shree Maruti Courier through which I have send DSC and Blank letter-heads.

The above statement of mine has been recorded as per my wish and say and no duress or force have been applied over me for recording the same. Further, no religious sentiments have been hurt during the course of recording of this statement. Whatever I have stated is true as per my knowledge and I can read and write English language very well. This statement of mine has been recorded on computer on my request.

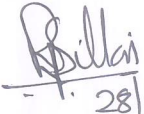
I have once again gone through my this statement and found that it has been typed/recorded as per my say and version, which is true and correct. In token of its correctness, I append my dated signature on each page of this statement.

Assisted by

  
28.03.2024  
(Ashish Verma)  
Intelligence Officer  
DRI, Zonal Unit Ahmedabad

  
28/03/2024  
(Piyush Surendrabhai Viramgama)

Before me,

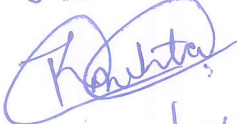
  
28/03/2024  
(Shibu Pillai)  
Senior Intelligence Officer  
DRI, Zonal Unit, Ahmedabad

Seen & Recd



4/4/29

SEEN



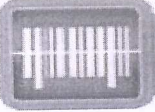
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SEEN  
3/12/24  
2/12/24



# Track Shipment

Enter Bag/Shipment number



SCAN BARCODE

## Track Shipment

### Shipment No: 23022201118464

#### Booking Information

Booking Date	20/11/2023 8:03 pm
Booking Center	RAJKOT-JAGNATH CORNER
To Center	MUMBAI
Booking Type	STD-DOX
Status Date	22/11/2023 7:49 pm
Status	DELIVERED

#### Traveling Information

21-11-2023 Tuesday

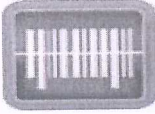
Inscan / Outscan	Inscan
Location	Inscan By MUMBAI GATEWAY HUB



28/3/24

Track Shipment

Enter Bag/Shipment number



SCAN BARCODE

Location

Outscan from DADAR HUB TO MUMBAI-OPERA HOUSE

Shree Maruti		NEW ENTERPRISE	
Sl. No.	Contra	Doc. No.	Party Name
1	STC DOK	22020011204	SHRIKESHVA
2	STC DOK	22020011204	EVOC BUSINESS VENTURES LL
3	STC DOK	22020011204	EVOC BUSINESS VENTURES LL
4	STC DOK	22020011204	EVOC BUSINESS VENTURES LL
5	STC DOK	22020011204	EVOC BUSINESS VENTURES LL
6	STC DOK	22020011204	EVOC BUSINESS VENTURES LL
7	STC DOK	22020011204	EVOC BUSINESS VENTURES LL
8	STC DOK	22020011204	EVOC BUSINESS VENTURES LL
9	STC DOK	22020011204	EVOC BUSINESS VENTURES LL
10	STC DOK	22020011204	EVOC BUSINESS VENTURES LL
11	STC DOK	22020011204	EVOC BUSINESS VENTURES LL
12	STC DOK	22020011204	EVOC BUSINESS VENTURES LL

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28/3/24

श्री देवाराम दुर्गाराम विश्रोई, पुत्र श्री दुर्गाराम विश्रोई, बजरंगबली एंटरप्राइजेज के मालिक, प्लॉट नंबर 1506, रोड नंबर 17, कलंबोली स्टील मार्केट यार्ड, नवी मुंबई 410218 का बयान, जो विजय मिलन सीएचएस, कमरा नंबर 3/2 बिल्डिंग नंबर डी-3, कलंबोली मंगलेश्वरी मंदिर के पास, सेक्टर-10, कलंबोली, रायगढ़, नवी मुंबई-410218 में रहते हैं, दिनांक 10.01.2024 सीमा शुल्क अधिनियम, 1962 की धारा 108 के तहत वरिष्ठ खुफिया अधिकारी, डीआरआई, जोनल यूनिट, अहमदाबाद के समक्ष लिया गया।

सम्मन क्रमांक CBIC-DIN-202401DDZ10000611576 दिनांक 08.01.2024 के जवाब में, मैं आज यानी 10.01.2024 को सीमा शुल्क अधिनियम, 1962 की धारा 108 के तहत अपने स्वैच्छिक बयान को प्रस्तुत करने के लिए आपके सामने उपस्थित होता हूँ। मैं हिंदी भाषा जानता हूँ। आज यह बयान दर्ज कराने के लिए मैं मानसिक और शारीरिक रूप से स्वस्थ हूँ। अपना बयान दर्ज करने से पहले, मुझे सीमा शुल्क अधिनियम, 1962 की धारा 108 के प्रावधानों के बारे में बताया गया है और यह समझा दिया गया है कि इन कार्यवाही में गलत साक्ष्य या बयान देना भारतीय दंड संहिता, 1960 की धारा 193 के तहत दंडनीय अपराध है। मुझे यह भी किया है स्पष्ट किया गया है कि इन कार्यवाहियों को भारतीय दंड संहिता, 1960 की धारा 193 और 228 के अर्थ में न्यायिक कार्यवाही माना जाता है और मेरे इस बयान को मेरे और/या किसी अन्य व्यक्ति, फर्म, कंपनी आदि के खिलाफ सबूत के रूप में इस्तेमाल किया जा सकता है।

पूछने पर, मैंने बताया कि मैं बजरंगबली एंटरप्राइजेज, प्लॉट नंबर 1506, रोड नंबर 17, कलंबोली स्टील मार्केट यार्ड, नवी मुंबई 410218 का मालिक हूँ। मेरी फर्म का जीएसटीएन 27AQXPV2520P1ZU है। मेरे पास प्लॉट संख्या 1507 का गोदाम भी है और मैं प्लॉट संख्या 1506 और 1507 से भंडारण (वेयरहाउसिंग) सेवा प्रदान करता हूँ।

पूछने पर मैं बताता हूँ कि मेरी शादी 1998 में श्रीमती प्यारी देवी से हुई है। मेरा एक बेटा श्री सांवाला राम और दो बेटियाँ हैं। मैंने Satelite Inc, मुंबई में पर्यवेक्षक (Supervisor) के रूप में काम किया है। मैं अपने पहचान प्रमाण के रूप में अपने आधार नंबर 607872844784 की प्रति जमा करता हूँ। मेरा मोबाइल नंबर 9867666214 है और मेरी ई-मेल आईडी devarampunia2529@gmail.com है।

पूछे जाने पर, मैं बताता हूँ कि मैंने वर्ष 2017 में वेयरहाउसिंग सेवाएं प्रदान करने के लिए फर्म की स्थापना की है। वेयरहाउस से माल की लोडिंग और अनलोडिंग के लिए मेरे गोदामों में इलेक्ट्रिक क्रेन लगाए गए हैं। जरूरत पड़ने पर मैं हाइड्रा क्रेन को बहार से भाड़े (रेंट) पर बुलवा लेता हूँ

पूछे जाने पर, मैं बताता हूँ कि मैं ग्राहकों से माल की लोडिंग और अनलोडिंग और एक महीने की मुफ्त अवधि के बाद गोदाम का किराया लेता हूँ।

पूछने पर मैं बताता हूँ कि मैंने कलंबोली स्टील मार्केट यार्ड नवी मुंबई 410218 में प्लॉट नंबर 1506 और 1507 के गोदाम किराए पर ले रखे हैं, मैं इन परिसरों का उपयोग भंडारण सेवा के लिए करता हूँ।

पूछे जाने पर, मैं बताता हूँ कि मुझे उन फर्मों से, जो मेरी फर्म की सेवाओं का उपयोग करते हैं, से वाहन संख्या, माल का विवरण, लोडिंग/अनलोडिंग के निर्देश जैसे विवरण प्राप्त होते हैं।

Chunamli  
31/1/24

देवारा विश्रोई

10/01/2024

दाम  
10/1/2024

पूछे जाने पर मैं बताता हूँ कि मैं अपने द्वारा संचालित डायरी में माल की इनवर्ड और आउटवर्ड (आवक-जावक) का ब्यौरा रखता हूँ। मैंने फर्म का नाम, वाहन संख्या, मेरे गोदाम/प्लॉट में संग्रहीत माल के आकार और वजन सहित मात्रा का उल्लेख किया।

आज मुझे, मेरे प्लॉट नंबर 1506 कलंबोली स्टील मार्केट यार्ड, नवी मुंबई में बनाया गया दिनांक 04.01.2024 का पंचनामा दिखाया है और मैंने उक्त पंचनामे के प्रत्येक पृष्ठ पर अपने दिनांकित हस्ताक्षर किए हैं। पूछे जाने पर मैं बताता हूँ कि मैं उक्त पंचनामे में उल्लिखित तथ्यों से मैं पूरी तरह सहमत हूँ और उसके एवज में उस पंचनामे पर अपने दिनांकित हस्ताक्षर करता हूँ।

पूछे जाने पर मैं बताता हूँ कि मेरे गोदाम में भंडारित माल के संबंध में चालान और अन्य दस्तावेज मुझे उपलब्ध नहीं कराये गये हैं क्योंकि उक्त माल से संबंधित प्रतिनिधि/व्यक्ति स्वयं उक्त माल के साथ आते थे और उनकी उपस्थिति में ही उपलब्ध माल का उतार/लदान किया गया था और माल का विवरण भी उक्त प्रतिनिधि द्वारा बताए अनुसार या उसके साथ पैकिंग सूची के अनुसार लिखा जाता था

पूछे जाने पर मैं बताता हूँ कि ग्राहक केवल प्लॉट नंबर 1506 पर माल पहुंचाने का निर्देश देते हैं, लेकिन मैं अपनी सुविधा के अनुसार प्लॉट नंबर 1506 या 1507 के गोदाम में उपलब्ध जगह के अनुसार सामान रखता हूँ।

मैंने दिनांक 04.01.2024 के पंचनामा के तहत प्लॉट नंबर 1506 के मेरे गोदाम से जल्द की गयी एक डायरी का अवलोकन किया है और पूछे जाने पर मैंने बताया है कि मैंने 25.11.2023 को ट्रेलर नंबर MH46BU8810 के माध्यम से आए सामान जो की "स्टेनलेस स्टील सीमलेस पाइप" को प्लॉट नंबर 1507 के गोदाम में स्टोर किया और माल का विवरण डायरी जिसका शीर्षक "लोडिंग" है में पृष्ठ संख्या 103 पर नोट किया, मैंने उक्त डायरी के पृष्ठ संख्या 103 पर अपना दिनांकित हस्ताक्षर उसे देखने और पढ़ने के प्रतीक के रूप में किया है,

मैंने बिल ऑफ एंट्री नंबर 8753187 दिनांक 13.11.2023, कमर्शियल इनवॉइस नंबर LK20231012-01A दिनांक 24.10.2023 और उसी इनवॉइस की पैकिंग सूची (पैकिंग लिस्ट) दिखाई है, मैंने अपने दिनांकित हस्ताक्षर उस बिल ऑफ एंट्री कमर्शियल इनवॉइस और पैकिंग सूची पर देखने और अवलोकन के रूप में किये हैं। पूछे जाने पर मैं बताता हूँ कि उक्त कमर्शियल इनवॉइस और पैकिंग सूची पर उल्लिखित सामान ट्रेलर नंबर MH46BU8810 के माध्यम से 25.11.2023 को प्लॉट नंबर 1507 पर आए सामान से बिल्कुल मेल खाता है, जिसका उल्लेख डायरी के पेज नंबर-103 पर भी किया गया था।

पूछे जाने पर मैंने बताया कि माल मेरे गोदाम में ग्राहक यानी रामदेव पाइप एंड ट्यूब द्वारा संग्रहीत किया गया था और मैंने अपनी डायरी में फर्म का नाम रामदेव सुनील नोट किया। पूछे जाने पर, मैं बताता हूँ कि रामदेव पाइप और ट्यूब के श्री चुन्नीलाल उर्फ सुनील जिनका मोबाइल नंबर 8291142187 है, मुझसे संपर्क करते थे। आज, मैंने अपने दिनांकित हस्ताक्षर के तहत रामदेव पाइप और ट्यूब को सर्विस देने के लिए एक इनवॉइस दिया था उसकी प्रति प्रस्तुत करता हूँ जिस पर उस फर्म का पता और जीएसटीएन उल्लेखित है।

मुझे आज Aerosea Forwarders Pvt. Ltd. का डिलीवरी चालान दिनांक 24.11.2023 दिखाया है। मैंने उसका अवलोकन किया है और देखने और अवलोकन करने के प्रतीक के रूप में, मैंने उक्त डिलीवरी चालान पर अपने दिनांकित हस्ताक्षर किए हैं। पूछे जाने पर, मैं बताता हूँ कि इस डिलीवरी चालान में कंसाइनी का नाम Shree Bhuvaneshwari Enterprises बताया गया है, बिल ऑफ एंट्री नंबर 8753187 दिनांक 13.11 उल्लेखित है, इसमें कंटेनर नंबर WHSU6780180 है और लॉरी नंबर

Chummi Lal  
31/11/24

हेवाराभ किशोर्  
10/01/2024

राज  
10/01/2024

MH46BU8810 बताया गया है। आगे पूछे जाने पर, मैं बताता हूँ कि मुझे अपने गोदाम में भंडारण के लिए 25.11.2023 को ट्रेलर नंबर MH46BU8810 के माध्यम से स्टेनलेस स्टील सीमलेस पाइप प्राप्त हुआ है और मैंने जिसे अपनी डायरी में पृष्ठ संख्या 103 पर दर्ज भी किया है।

पूछे जाने पर मैंने बताया कि उपरोक्त कंटेनर सीधे न्हावा शेवा बंदरगाह से प्राप्त किया गया था।

पूछे जाने पर मैंने बताया कि उक्त कंटेनर सीलबंद स्थिति में प्राप्त हुआ था, जिससे पता चलता है कि वह सीधे बंदरगाह से आ रहा था क्योंकि मेरे गोदाम में कभी भी स्थानीय सामान सीलबंद कंटेनर के साथ नहीं आता है।

मेरा उपरोक्त बयान मेरी इच्छा और कथन के अनुसार दर्ज किया गया है और इसे दर्ज करने के लिए मुझ पर कोई दबाव या बल प्रयोग नहीं किया गया है। इसके अलावा, इस बयान की रिकॉर्डिंग के दौरान किसी भी धार्मिक भावना को ठेस नहीं पहुंची है। मैंने जो कुछ भी कहा है वह मेरी जानकारी के अनुसार सत्य है और मैं हिंदी भाषा बहुत अच्छी तरह पढ़ और लिख सकता हूँ। मेरा यह बयान मेरे अनुरोध पर कंप्यूटर पर रिकार्ड कर किया गया है।

मैंने एक बार फिर से अपने इस बयान को पढ़ा और पाया है कि इसे मेरे कथन और सम्झना के अनुसार, पाइप रिकार्ड किया गया है जो सच और सही है। सभी साक्ष्यों के प्रतीक के रूप में मैंने अपने इस बयान के प्रत्येक पृष्ठ पर अपना डिमांडिंग हस्ताक्षर किया है।

Assisted by

10.01.2024

(आशीष वर्मा)

आसूचना अधिकारी,

डीआरआई, जोनल यूनिट अहमदाबाद

देवारांम विश्वोई 10/01/2024

(देवारांम दुर्गाराम विश्वोई)

बजरंगबली इंटरप्राइजेज के मालिक

Before me,

10/01/2024

(वाजा गिरीश कुमार)

सहायक आयुक्त (इन-सीटू)

डीआरआई, जोनल यूनिट, अहमदाबाद

Chummikey  
31/1/24

2022

2022

रामदेव मुनील ऊर्ध्वीनर 1507 मे अमलाडी  
S P I P P @ 3041 (SMLS)

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11  
12  
1  
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3  
4  
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6

- 1 1/2 MBX S10 = 60 PS = 1268 K
- 2 1/2 MBX S10 = 80 PS = 1586 K
- 2 MBX S10 = 64 PS = 1693 K
- 2 MBX S40 = 49 PS = 1717 K
- 1 1/2 MBX S10 = 81 PS = 1707 K
- 2 MBX S10 = 64 PS = 1691 K
- 1 1/2 MBX S10 = 93 PS = 1677 K
- 1 1/2 MBX S10 = 98 PS = 1764 K
- 2 MBX S40 = 50 PS = 1749 K
- 2 MBX S10 = 70 PS = 1849 K
- 2 1/2 MBX S10 = 98 PS = 1762 K
- 1 1/2 MBX S10 = 65 PS = 1346 K
- 3 MBX S10 = 40 PS = 1648 K
- 3 MBX S10 = 38 PS = 1537 K
- 2 MBX S40 = 48 PS = 1669 K
- 3 MBX S10 = 42 PS = 1698 K
- 3 MBX S10 = 40 PS = 1579 K

डायरी बिल  
 10/01/2024

17 वस

वजनकारा = 28090 K

ऊर्ध्वीनर न = MH4680 = 8810

अमलाडी वाकी = देवराज विशे

4/1/2024

Sunday 17



Indian Customs EDI System - Imports V1.5R001

V1.5R001

BILL OF ENTRY FOR HOME CONSUMPTION

[Custom Stn: INNSA1]CHA : AAOCA3252HCH001 [AEROSEA FORWARDERS PVT LTD],
BE No/Dt./cc/Typ:8753187/13/11/2023/N/H
Importer Details :AFYPP1711J PAN : AFYPP1711JFT001 AD Code : 0200360
SHREE BHUVANESHWARI ENTERPRISE
1:GSCB PLOT NO.521,RAIYA DHAR
NEWR ASHAPURA CHOWK
RAJKOT 360005

Payment Method : Transaction

IGM No :2360224/11/11/2023
Cntry Of Orgn.: CHINA
BL No : 031D572868
Date : 25/10/2023
No. Of Pkgs. : 17 BDL
Marks:AS PER B/L & Nos

Port Of Loading : Wenzhou
Cntry Of Consgn.:
H/BL No :
Date :
Gross Wt. : 27948.000 KGS

Inv No & Dt. : LK20231012-01A 24/10/2023 WENZHOU LI KE MATEL CO LTD
Inv Val : 64802.67 USD TOI: CIF 118-2032 BUILDING B NO 188 LANJIANG
Freight : 0.00 ROAD PUZHOU STREET LONGWAN DISTRICT
Insurance : 0.00 WENZHOU CITY ZHEJIANG PROVINCE
SVB Load(Ass): 0.00 Cust. House:CHINA -
SVB Load(Dty): 0.00 HSS Load Rate:0.00% Amount:0.00
Misc. Charges: 0.00 Discount Amount:0.00
Discount Rate: 0.00 XBE Duty FG Int.:0.00
Third Party : 0.00 BuyerSeller Reltd : No
EDD : 0.00 Item Details
Exchange rate: 1.00 USD = 84.1500 INR

Table with columns: Slno, RITC, Description, Unit Price, CTH, C. Notn, C. NSNO, RSP, Load, PROV, Ass Val, CETH, E. Notn, E. NSNO, Exc Dty, Rt, BCD amt(Rs), CVD amt(Rs). Includes line item 1 for STAINLESS STEEL SEAMLESS PIPES GRADE TP 304.

Summary table with columns: Rs., Page Total, Inv. Gross Total, BE Gross Total, NCD Duty, SAFEGUARD Duty, Sch 2 Spl Excise Duty, GSIA, Customs Edu. Cess, Addl Duty - (Imports), SH Cust Edu. Cess.

Duty Payable: Rs. Zero only

Container Details

1 2360224 F WHSU6780180

Handwritten signatures and dates: देवराज ठिरेडी 10/01/24, Churni 31/12/24

## WENZHOU LI KE MATEL CO.,LTD

### COMMERCIAL INVOICE

ADDRESS:118-2032,BUILDING B, NO.188, LANJIANG ROAD,PUZHOU STREET, LONGWAN DISTRICT, WENZHOU CITY,ZHEJIANG PROVINCE,CHINA,325000

To:SHREE BHUVANESHWARI ENTERPRISE

Date:2023.10.24

ADDRESS:GSCB QTR. NO 521, RAIYA DHAR, NEWR  
ASHAPURA CHOW,RAJKOT, RAJKOT,  
GUJARAT,360005,INDIA

Invoice No:LK20231012-01A

IEC: AFYPP1711J

PAN: AFYPP1711J

GST NO:24AFYPP1711J1Z5

HSN CODE: 73044900

SS SEAMLESS PIPES

Item	Material	Size	Qty.	Quantity		Unit Price	Amount
		mm	pcs			CIF NHAVA SHEVA, INDIA	
1	TP304	1.25" Inch*10Sch	289	5.163	TONS	USD 2,337.00	USD 12,065.93
2	TP304	1.5" Inch*10Sch	286	5.855	TONS	USD 2,337.00	USD 13,683.14
3	TP304	2" Inch*10Sch	198	5.197	TONS	USD 2,337.00	USD 12,145.39
4	TP304	2" Inch*40Sch	147	5.100	TONS	USD 2,337.00	USD 11,918.70
5	TP304	3" Inch*10Sch	160	6.414	TONS	USD 2,337.00	USD 14,989.52
							<b>USD 64,802.67</b>
						ADVANCE	USD 0.00
<b>TOTAL:</b>				27.729			<b>USD 64,802.67</b>

PAYMENT TERMS:PAYMENT 100% AGAINST COPY OF BL

9.BANK INFORMATION(银行信息):

BANK NAME (银行名称): CITIBANK N.A.,HONG KONG BRANCH BANK

BANK ADDRESS (银行地址): 3 GARDEN ROAD,CENTRAL,HONG KONG

ACCOUNT NUMBER. (账户号码): 705501519 SWIFT: CITIHKHX (CITIHKHXXXX)

ACCOUNT NAME (收款人名称): WENZHOU LI KE MATEL CO.,LTD

BENEFICIARY ADDRESS (收款人地址): 118-2032,BUILDING B, NO.188, LANJIANG ROAD,  
PUZHOU STREET, LONGWAN DISTRICT, WENZHOU CITY,ZHEJIANG PROVINCE,CHINA

温州立格金属有限公司  
WENZHOU LI KE MATEL CO.,LTD  
Sign&Stamp

डेवारास विसोडे

10/01/2024

Chummy  
31/11/24

### PACKING LIST

WENZHOU LI KE METEL CO.,LTD

ADDRESS:118-2032,BUILDING B, NO.188, LANJIANG ROAD,PUZHOU STREET, LONGWAN DISTRICT, WENZHOU CITY,ZHEJIANG PROVINCE,CHINA,325000

To:SHREE BHUVANESHWARI ENTERPRISE  
 ADDRESS:GSCB QTR. NO 521, RAIYA DHAR, NEWR  
 ASHAPURA CHOW,RAJKOT, RAJKOT, GUJARAT,  
 360005,INDIA  
 IEC: AFYPP1711J PAN: AFYPP1711J  
 GST NO:24AFYPP1711J1Z5

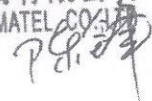
Date:2023.10.24  
 Invoice No:LK20231012-01A

HSN CODE: 73044900

MARKS&NUMBERS: N/M Measurement: 30CBM

Item	Material	Size/Mm	Length/Mtrs	Qty./Pcs	Net Weight	Gross Weight	Bundles
SS SEAMLESS PIPES							
1	TP304	1.25" Inch*10Sch	5-7mtr	98	1748	27948	17Bundles
2	TP304	1.25" Inch*10Sch	5-7mtr	98	1751		
3	TP304	1.25" Inch*10Sch	5-7mtr	93	1664		
4	TP304	1.5" Inch*10Sch	5-7mtr	81	1694		
5	TP304	1.5" Inch*10Sch	5-7mtr	80	1573		
6	TP304	1.5" Inch*10Sch	5-7mtr	65	1333		
7	TP304	1.5" Inch*10Sch	5-7mtr	60	1255		
8	TP304	2" Inch*10Sch	5-7mtr	64	1679		
9	TP304	2" Inch*10Sch	5-7mtr	64	1681		
10	TP304	2" Inch*10Sch	5-7mtr	70	1837		
11	TP304	3" Inch*10Sch	5-7mtr	38	1525		
12	TP304	3" Inch*10Sch	5-7mtr	40	1567		
13	TP304	3" Inch*10Sch	5-7mtr	40	1636		
14	TP304	3" Inch*10Sch	5-7mtr	42	1686		
15	TP304	2" Inch*40Sch	5-7mtr	48	1657		
16	TP304	2" Inch*40Sch	5-7mtr	50	1738		
17	TP304	2" Inch*40Sch	5-7mtr	49	1705		
<b>TOTAL</b>				<b>1080</b>	<b>27729</b>	<b>27948</b>	

温州立格金属有限公司  
 WENZHOU LI KE METEL CO.,LTD  
 Sign&Stamp



કેવરિયો ઇન્ટરિયો  
 10/01/2024

Chummiy  
 31/1/24



# WAN HAI



SCNGB0130138976

## BILL OF LADING

Shipper

WENZHOUI KE MATEL CO.,LTD  
 ADDRESS:118-2032,BUILDING B,NO.188,  
 LANJIANG ROAD,PUZHOU STREET,  
 LONGWAN DISTRICT,WENZHOUI CITY,  
 ZHEJIANG PROVINCE,CHINA\*

B/L No.	031D572868	WNZC1
S/O No:	WHL044D572868	

Consignee

SHREE BHUVANESHWARI ENTERPRISE  
 ADDRESS:GSCB QTR.NO 521,RAIYA DHAR,  
 NEWR ASHAPURA CHOW,RAJKOT,  
 RAJKOT,GUJARAT,360005,INDIA  
 IEC: AFYPP1711J\*\*

### ORIGINAL

RECEIVED by the Carrier from the Shipper in apparent good order and condition unless otherwise indicated herein, the Goods, or the Containers or packages, said to contain the cargo herein mentioned to be carried subject to all the Terms and Conditions provided for on the face and back of this Bill of Lading by the Vessel named herein or any substitute at the Carrier's option and/or other means of transport, from the Place of Receipt or the Port of Loading to the Port of Discharge or the Place of Delivery shown herein and there to be delivered unto order or assigns.  
 This Bill of Lading duly endorsed must be surrendered in exchange for the Goods or Delivery order.  
 In accepting this Bill of Lading, the Merchant (as defined by Article 1 on the back hereof) agrees to be bound by all Terms and Conditions on the face and back hereof, whether written, typed, stamped, printed or otherwise incorporated, as fully as if signed by the Merchant, any local custom or privilege to the contrary notwithstanding, and agrees that all agreements or freight engagements for and in connection with the Carriage of the Goods are superseded by this Bill of Lading.  
 It is further agreed that Goods may be stowed on deck without notice pursuant to Article 17 on the back of this Bill of Lading.  
 In witness whereof, the undersigned, on behalf of the Carrier, has signed the number of Bills of Lading stated above, all of this tenor and date, one of which being accomplished the others to stand void.  
 Terms and Conditions of Bill of Lading continued on the back hereof, may be obtained from the office of the Carrier or the Carrier's authorized agent, and are available on the website: www.wanhai.com.  
 "On Board" means the Goods are loaded on board the ocean Vessel named in this Bill of Lading, or loaded on board rail cars, trucks, trailers, feeder ships, barges, or other means of transportation and are in the custody of an inland or ocean carrier for Combined Transport in accordance with the terms of this Bill of Lading.

Notify party (carrier not to be responsible for failure to notify)  
 SAME AS CONSIGNEE

SHIPPING AGENT REFERENCES (COMPLETE NAME AND ADDRESS)

WAN HAI LINES (INDIA) PVT LTD.  
 A-102 & 103, THE QUBE, NEAR TO INTERNATIONAL AIRPORT,  
 MAROL VILLAGE, ANDHERI EAST, MUMBAI - 400 059, INDIA  
 TEL : 4920 4500 FAX : 4920 4698

Ocean vessel / Voy No.

HENGTAI27

23242N

Port of loading

WENZHOUI

Place of receipt

WENZHOUI

Pre-carriage by

Port of discharge

NHAVA SHEVA

Place of delivery

NHAVA SHEVA

Particulars furnished by shipper

Marks & Nos.; Container No. / Seal No.	No of packages or containers	Kind of Packages; Description of goods	Gross weight / Measurement
N/M FCL/FCL WHSU6780180 40SD96 WHLR641063	1 CTR (17 BUNDLE(S))	"SHIPPER'S PACK LOAD COUNT & SEAL" "SAID TO CONTAIN" SS SEAMLESS PIPES HSN:73044900 *TEL:0086-577-56874700 **PAN: AFYPP1711J GST NO:24AFYPP1711J1Z5 EMAIL: ULTRATECHSOLUTIONS03@GMAIL.COM TEL:9372863086 "FREIGHT PREPAID" SAY : ONE CONTAINER ONLY	27,948.000 KGS 30.0000 CBM
Freight payable at WENZHOUI	Ex. Rate 7.3	No. of original B(s)/L THREE (3)	Place and date of issue WENZHOUI OCT 25 2023

ALL AS ARRANGED

温州兴港国际船舶代理有限公司  
 WENZHOUI XINGANG INTERNATIONAL SHIPPING AGENCY CO.,LTD  
 AS AGENT FOR THE CARRIER

黄勇





Laden on board

Date OCT 25 2023  
 HENGTAI27 23242N  
 WENZHOUI

AS AGENT FOR THE CARRIER WAN HAI LINES (SINGAPORE)  
 PTE LTD.

ORIGINAL

<p>1. Goods consigned from (Exporter's business name, address, country) WENZHOUI LI KE MATEL CO., LTD ADDRESS: 118-2032, BUILDING B, NO. 188, LANJIANG ROAD, PUZHOU STREET, LONGWAN DISTRICT, WENZHOUI CITY, ZHEJIANG PROVINCE, CHINA TEL: 0086-577-56874700</p>		<p>Reference No. B23MA7MEELM80022</p> <p align="center"><b>CERTIFICATE OF ORIGIN</b> Asia-Pacific Trade Agreement (Combined Declaration and Certificate)</p> <p>Issued in <u>The People's Republic of China</u> (Country)</p>			
<p>2. Goods consigned to (Consignee's name, address, country) SHREE BHUVANESHWARI ENTERPRISE ADDRESS: GSCB QTR. NO 521, RAIYA DHAR, NEWR ASHAPURA CHOW, RAJKOT, RAJKOT, GUJARAT, 360005, INDIA IEC: AFYPP1711J PAN: AFYPP1711J GST NO: 24AFYPP1711J1Z5</p>		<p>3. For Official use</p> <p align="right">Verification: origin. customs. gov. cn</p>			
<p>4. Means of transport and route FROM WENZHOUI, CHINA TO NHAVA SHEVA, INDIA BY SEA</p>					
					
5. Tariff item number	6. Marks and number of Packages	7. Number and kind of packages/description of goods	8. Origin criterion (see notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices
7304.49	N/M	SEVENTEEN (17) BUNDLES OF SS SEAMLESS PIPES  *** **	"A"	27948KG G.W.	LK20231012-01A OCT. 24, 2023
		TEL: 9372863086 EMAIL: ULTRATECHSOLUTIONS03@GMAIL.COM			
<p>11. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statements are correct, that all the goods were produced in</p> <p align="center">CHINA (Country)</p> <p>and that they comply with the origin requirements specified for these goods in the Asia - Pacific Trade Agreement for goods exported to</p> <p>温州立格金属有限公司 WENZHOUI LI KE MATEL INDIA LTD (Importing Country)</p> <p align="center">Hangzhou, China, OCT. 27, 2023</p> <p>Place and date, signature of authorized Signatory</p>			<p>12. Certificate</p> <p>It is hereby certified on the basis of control carried out, that the declaration by the exporter is correct</p> <div style="text-align: center;">  </div> <p align="center">Hangzhou, China, OCT. 27, 2023</p> <p>Place and date, signature and Stamp of Certifying Authority</p>		



# aerosea Forwarders Pvt. Ltd.

Custom Approval Broker

CLEARING & FORWARDING, WEAR HOUSING, TRANSPORTING, SHIPPING & LOGISTICS, CLAIM CONSULTANTS

F-15, Neighbourhood Shopping Complex, Behind SBI Bank, Sector - 4, Nerul (W), Navi Mumbai - 400 706.

Tel.: 022 - 27700174 / 175 • E-mail: aerosea867@gmail.com

Job No. : 871

Date : 24/11/23

Transporter

Consignee : shree Bhuvaneshwari Ent.

Ch. No. : \_\_\_\_\_

Raykat.

E Way No. : Seabird

SS \_\_\_\_\_ B/E No. 8753187

Shed 13111

IGM No \_\_\_\_\_ Item \_\_\_\_\_ Date \_\_\_\_\_

CONTAINER No. WHSU 6780180 LORRY No. MH46BU-8810

No. of Pkgs.	Marks & No.	Description	Weight
<u>1x40</u> <u>add</u>	<u>seal NO</u> <u>000496</u>	<u>S.S. pipes</u> <u>डेवारा म विरनोई</u> <u>10/01/2024</u>	<u>850000</u>
			Total Value Rs.

Delivery Clerk

Chummi  
311124

Receiver's Signature

[Signature]  
31/12/24

स्टर्लिंग कांटा

100 TONS

CIDCO WEIGHBRIDGE PLOT

STERLING WEIGHBRIDGE

द्वोणागीरी - JNPT

सेक्टर-१, द्वोणागीरी नोड, उरण, JNPT के पास, L&T सिमेंट के पीछे, Seabird CFS के पास  
Tel. / Fax : 2724 0341 / 9324794268

COMPUTERISED

DAY & NIGHT

Date : 25 Nov 2023, 07:21 AM

Vehicle.No. : MH46BU8810 Ticket.No. : 61597

Type : TRAILER-40FT Charges :Rs.200/-

Driver Status : Out Operator :HP

Gross Wt. : 43040Kgs

Tare Wt. : 11420Kgs <<>>

Net Wt. : 31620Kgs

Remarks : WHSU,6780190,3750,KGS,

पुरा तोल...

Thank You



For ORGANISED CARGO WEIGHMENT

\* Please check weight, we accept no responsibility once the vehicle leaves the platform.  
\* No Responsibility for Oral Tare Weight, Container Tare Weight, No. of Bags etc.




**UNIT-2**  
THE NAME  
THAT STANDS  
FOR  
ACCURACY

**DISMA COMPUTERISED WEIGH BRIDGE UNIT-2**  
**डिस्मा एम् कॉल** युनिट-२

**CAPACITY**  
**100**  
**TONS**

PLOT NO. 1552, OPP. KALAMBOLI RAILWAY STATION, KALAMBOLI STEEL MARKET, NAVI MUMBAI - 410218.

M/s.	SR. NO.	DATE
VEHICLE No.		TIME
MH46BUBB10	45244	25/11/23
Trailer		15:28

 **GROSS WEIGHT**  
 **TARE WEIGHT**  
 **NET WEIGHT**

43330 25/11/23 08:22 WHSU6780180  
2152403 25/11/23 15:28  
23090  
**24 HOURS SERVICE**  
DRIVER: *Charmi*  
RECEIVED *Billipad* RS.  
(INCLUDING GST)

 **MANAGED BY**  
**M/s. ESPEE WEIGHING SYSTEMS**  
Email - [esspeeweighing@gmail.com](mailto:esspeeweighing@gmail.com)

**Best Accuracy & Services**  
**GSTIN : 27AFPPC4796M1Z0**

**PLEASE NOTE :**  
(1) PLEASE CHECK THE WEIGHT, NO RESPONSIBILITY ACCEPTED ONCE CARRIER LEAVES THE WEIGHBRIDGE.  
(2) WHEN TARE WEIGHT IS ORAL IT IS STATED BY DRIVER/OWNER OF THE VEHICLE.  
(3) RECORD WILL NOT BE AVAILABLE AFTER ONE MONTH.

*Delivered 3/16/23*

**Statement of Shri Kamlesh Dalichand Bhandari, S/o Shri Dalichand Bhandari, Partner of M/s Rajendra Tubes (India), Plot No. Shop No. 11, 144 TP Street, 6th Kumbarawad, Mumbai-400004 tendered before the Sr. Intelligence Officer, DRI, Zonal Unit, Ahmedabad under section 108 of the Customs Act, 1962 on 01.02.2024.**

In response to the summons bearing No. CBIC-DIN-202401DDZ100002474E0 dated 08.01.2024, I appear before you today i.e. 01.02.2024 to tender my voluntary statement under Section 108 of the Customs Act, 1962. I know Hindi & English language. I have been explained the provisions of the Section 108 of the Customs Act, 1962 and I know that I have to tender my true and correct statement. Further, I have also been informed that, if this statement of mine or any part of this statement is found incorrect or mislead the investigation, then action can be taken against me under IPC. This statement of mine can be used against any firm, company or person in any departmental, judicial and quasi-judicial proceeding. My true and voluntary statement is as under:

On being asked, I state that I am partner of M/s Rajendra Tubes (India), Plot No. Shop No. 11, 144 TP Street, 6th Kumbarawad, Mumbai-400004. GSTN of my firm is 27AAAFR2907H1ZD. Additional places of business are Godawn No. 13, Shankal chand Amrit Lal Parikh, E-S Pathanwala Cross Lane, Opposite Retiwala Compound, Byculla, Bombay. On being ask, I further state that other partners of firm are my father Shri Dalichand Bhandari (Age-72 years), My brother Shri Mukesh Bhandari (Age-47), My mother Smt. Ugam Devi Bhandari (Age-70) and my aunty Smt. Sayati Devi (Age-65) are the partner in this firm.

On being asked, I state that my date of birth is 08.01.1981, I am married to Smt. Vimla Bhandari in 2000. I have one son Mr. Shivam Bhandari (Age-18) and One daughters Ms Tanvi Bhandari (Age-22). My residence address is Siddesh Darshan, 8<sup>th</sup> Floor, Flat No. 806, Khetwadi 10<sup>th</sup> Main road, Opp- Pawan Travels, Khetwadi, Mumbai, Maharashtra-400004. I hereby submit copy of My Aadhar Number 893097188142 as identity proof. My mobile number is 9820465255 and my e-mail ids are [kamleshbhandari81@gmail.com](mailto:kamleshbhandari81@gmail.com) & [rajendratubeindia\\_81@yahoo.com](mailto:rajendratubeindia_81@yahoo.com).

On being asked, I state that my firm was established in the year 1992 by my father, since then we are doing sale & purchase of Stainless Steel Pipe. I have joined this firm as partner in the year 1999.

On being asked I state the one shop and one godawn are registered at my firm. The shop is owed by us, however the godawn was taken on rent.

On being asked I state that since last 6 months we have started the business of Stainless Steel Seamless Pipe, before that we were only doing the business related to SS Welded Pipe.

Prings.  
02/02/2024

*[Signature]*  
01/02/24



On being asked, I state that we have ordered the specific size of Stainless Steel Seamless Pipes to Shri Chandraprakash Vardichand Sangvi and he has delivered the same on 24.11.2023 & 02.12.2023 for which I have received invoice no. 23-24/91 dated 30.11.2023 issued from Savior Product Overseas & invoice no. 23-24/68 dated 02.12.2023 issued from Seminox Pipes and Tubes Private Limited. I also produce the copy of e-Way Bills and Packing list provided by Shri Chandraprakash Vardichand Sangvi along with said invoices.

On being asked, I state that for the goods delivered on 24.11.2023, Shri Chandraprakash Vardichand Sangvi had not provided the invoice and only after, continues requests he had provided me invoice no. 23-24/91 dated 30.11.2023 on 30.11.2023.

On being asked, I state that Shri Chandraprakash Vardichand Sangvi had provided me e-Way Bill No. 201683137362 dated 30.11.2023 along with invoice no. 23-24/91 dated 30.11.2023, however such goods already received by us on 24.11.2023 through trailer number MH46BB9747 at Plot No. 1320, Kalamboli Steel Market Yard, Navi Mumbai.

On being asked, I state that we have not received any goods through vehicle number RJ19GH8823 which is mentioned on e-Way Bill No. 201683137362 dated 30.11.2023 in respect of invoice no. 23-24/91 dated 30.11.2023 on 30.11.2023.

On being asked, I state that I have raised the concerns about wrong date of invoice and generation of e-Way Bill on wrong date to Shri Chandraprakash Vardichand Sanghvi to which he replied that due to some personal problem he was not generated the invoice of the goods on the delivery date of goods i.e. 24.11.2023 and he generated the bill on 30.11.2023. He further, assures me that next time he will provide documents along with the goods.

On being asked, I state that we have received e-Way Bill No. 281684514654 dated 02.12.2023 along with invoice no. 23-24/68 dated 02.12.2023 for the goods delivered to me on 02.12.2023 through trailer no. MH46BF0777. I had informed Shri Chandraprakash Vardichand Sanghvi to deliver the goods at plot no. 1320, Kalamboli Steel Market Yard, Navi Mumbai however the goods were delivered at Plot No. 1516 Kalamboli Steel Market Yard, Navi Mumbai as there was no space available at Plot No. 1320.

On being asked, I state that we have received the delivery of Stainless Steel Seamless Pipes in Shipping Containers on 24.11.2023 and 02.12.2023.

On being asked, I state during loading or unloading of goods representative of our firm always present for supervision.

Today, I have shown the panchanama dated 04.01.2024 drawn at Plot No. 1320, 1504, 1508, 1516 Kalamboli Steel Market Yard, Navi Mumbai in

Poojas  
04/01/2024

Shri Chandr  
01/02/24

token of having and perused I put my dated signature on each page of the said panchanama. On being asked, I state that I agree on the facts mentioned in the said panchanama.

Today, I have shown the statement of Shri Omprakash Bishnoi dated 09.01.2024, I have perused the same, in token of having seen and perused I put my dated signature on each page of the said statement. On being asked, I state that I agree on the facts mentioned in the said statement.

I have perused all the diaries resumed under panchanama dated 04.01.2024 and on being asked I state that Stainless Steel Seamless Pipe arrived through trailer number MH46BF0777 under invoice no. 23-24/68 dated 02.12.2023 on 02.12.2023 stored at plot no. 1516 under my instruction and entry was made at page no. 13 having heading "Rajendra Steel 2/12" in the diary which is marked as D-3 in the said panchanama, I put my dated signature at the said page no-13 of the said diary in token of being seen and perused. Further, I state that size and quantity of pipes mentioned at page no-13 of diary D-3 exactly matches with the size and quantity of pipes mentioned on the packing list received with the invoice no. 23-24/68 dated 02.12.2023 issued by Seminox Pipes and Tubes.

I have shown the Bill of Entry No. 8796174 dated 16.11.2023 Commercial Invoice No. LK20231011-01B dated 28.10.2023 and Packing List of the same invoice, I put my dated signature on said Bill of Entry, Commercial Invoice and Packing List in token of having seen and perused. On being asked I state that size and quantity of pipes mentioned on said Commercial Invoice and Packing List exactly matches with the size and quantity of pipes mentioned on the packing list of Invoice no. 23-24/68 dated 02.12.2023 issued by Seminox Pipes and Tubes.

I have perused all the diaries resumed under panchanama dated 04.01.2024 and on being asked I state that Stainless Steel Seamless Pipe arrived through trailer number MH46BB9747 under invoice no. 23-24/91 dated 30.11.2023 on 24.11.2023 stored at plot no. 1320 under my instruction and entry was made at page no. 32 having heading "Rajendra Steel 24/11" in the diary which is marked as D-1 in the said panchanama, I put my dated signature at the said page no-32 of the said diary in token of being seen and perused. Further, I state that sizes and quantity of pipes mentioned at page no-32 of diary D-1 matches (except less quantity received of 3 pcs of 1.25Inch\*10sch, 3 pcs of 1.5 Inch\*10sch & 1 pcs 2Inch\*40sch) with the size and quantity mentioned on the packing list received with the invoice no. 23-24/91 dated 31.11.2023 issued by Saviour Product Overseas.

I have shown the Bill of Entry No. 8722058 dated 10.11.2023, Commercial Invoice No. LK20231011-01A dated 21.10.2023 and Packing List of the same invoice, I put my dated signature on said Bill of Entry, Commercial Invoice and Packing List in token of having seen and perused. On being asked I state that size and quantity of pipes mentioned on said Commercial Invoice

Pooner.  
01/02/24

P. Sharmah  
01/02/24

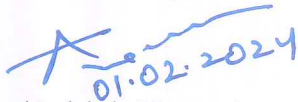
and Packing List exactly matches with the size and quantity mentioned on the packing list of Invoice no. 23-24/68 dated 02.12.2023 issued by Saviour Product Overseas.

On being asked about the difference of weighment of goods mentioned on the invoice/packing list with actual weighment of goods at the time of delivery, I state that approximately 100 KG margin (excess or less quantity) is accepted in the delivery of goods of 25 MTs as per industry practice.

The above statement of mine has been recorded as per my wish and say and no duress or force have been applied over me for recording the same. Further, no religious sentiments have been hurt during the course of recording of this statement. Whatever I have stated is true as per my knowledge and I can read and write English language very well. This statement of mine has been recorded on computer on my request.

I have once again gone through my this statements and found that it has been typed/recorded as per my say and version, which is true and correct, in token of its correctness, I append my dated signature on each page of this statement.

Assisted by

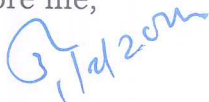
  
01.02.2024

(Ashish Verma)  
Intelligence Officer  
DRI, Zonal Unit Ahmedabad

  
01/02/24

(Kamlesh Dalichand Bhandari)  
Partner M/s Rajendra Tubes (India)

Before me,

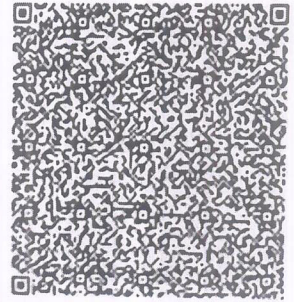
  
01/02/2024

(Vaja Girish Kumar)  
Assistant Commissioner (in-situ)  
DRI, Zonal Unit, Ahmedabad

  
02/02/2024

Tax Invoice

e-Invoice



IRN : bb5513235d8b4bdcff539e7b0465360c6c9f1d3bb162169-8b2f1a1380f8e1511  
 Ack No. : 122319208661753  
 Ack Date : 2-Dec-23

<b>SEMINOX PIPES AND TUBES PRIVATE LIMITED</b> Gut No. 2/1, 2/3 Near Shree Industries, Vada Khupari, Palghar - 421312 GSTIN/UIN: 27ABJCS0991D1Z7 State Name : Maharashtra, Code : 27	Invoice No. <b>23-24/68</b>	e-Way Bill No. <b>281684514654</b>	Dated <b>2-Dec-23</b>
	Delivery Note		Mode/Terms of Payment <b>7 Days</b>
Buyer (Bill to) <b>Rajendra Tubes India</b> Shop No 11, 144, TP Street 6th Kumbharwada, Mumbai - 400004 GSTIN/UIN : 27AAAFR2907H1ZD State Name : Maharashtra, Code : 27	Dispatch Doc No.		Delivery Note Date
	Dispatched through		Destination <b>KALAMBOLI</b>
Bill of Lading/LR-RR No.		Motor Vehicle No. <b>MH46BF0777</b>	
Terms of Delivery			

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	SS PIPES (73041910) (KGS)	73041910	28,526.00 Kgs	256.00	Kgs	73,02,656.00
	Less :					Output SGST 9% Output CGST 9% Round Off 6,57,239.04 6,57,239.04 (-)0.08
<b>Total</b>			<b>28,526.00 Kgs</b>			<b>₹ 86,17,134.00</b>

105/3617

Amount Chargeable (in words) **INR Eighty Six Lakh Seventeen Thousand One Hundred Thirty Four Only**

HSN/SAC	Taxable Value	CGST		SGST/UTGST		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041910	73,02,656.00	9%	6,57,239.04	9%	6,57,239.04	13,14,478.08
<b>Total</b>	<b>73,02,656.00</b>		<b>6,57,239.04</b>		<b>6,57,239.04</b>	<b>13,14,478.08</b>

Tax Amount (in words) : **INR Thirteen Lakh Fourteen Thousand Four Hundred Seventy Eight and Eight paise Only**

Company's Bank Details  
 Bank Name : HDFC Bank - Current  
 A/c No. : 50200071735034  
 Branch & IFS Code : Null Bazar Branch & HDCE000626

Declaration  
 We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

for SEMINOX PIPES AND TUBES PRIVATE LIMITED  
 Authorised Signatory



This is a Computer Generated Invoice

seen

23/12/23

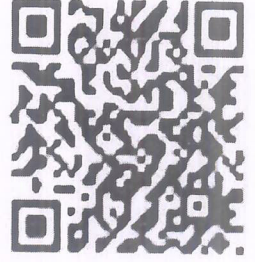
102/24

e-Way Bill

e-Way Bill

Doc No. : Tax Invoice - 23-24/88  
Date : 2-Dec-23

IRN : bb5513235d8b4bdcff539e7b0465360c6c9f1d3bb1621698b2f1a1380f8e1511  
Ack No. : 122319208661753  
Ack Date: 2-Dec-23



**1. e-Way Bill Details**

e-Way Bill No. : 281684514654 Mode : 1 - Road Generated Date: 2-Dec-23 7:34 PM  
Generated By: 27ABJCS0991D1Z7 Approx Distance: 68 KM Valid Upto : 3-Dec-23 11:59 PM  
Supply Type : Outward-Supply Transaction Type : Bill To - Ship To

**2. Address Details**

**From**  
SEMINOX PIPES AND TUBES PRIVATE LIMITED  
GSTIN : 27ABJCS0991D1Z7  
Maharashtra

**To**  
Rajendra Tubes India  
GSTIN : 27AAAFR2907H1ZD  
Maharashtra

**Dispatch From**  
Gut No. 2/1, 2/3, Near Shree Industries, Vada, Khupari, Palghar - 421312 PALGHAR Maharashtra 421312

**Ship To**  
Plot No 1320, Kalamboli Steel Market, Navi Mumbai - 410218 MUMBAI Maharashtra 410218

**3. Goods Details**

HSN Code	Product Name & Desc	Quantity	Taxable Amt	Tax Rate (C+S)
73041910	SS PIPES (73041910) (KGS) & SS PIPES (73041910) (KGS)	28,526 KGS	73,02,656.00	9+9

Tot. Taxable Amt : 73,02,656.00 Other Amt : (-)0.08 Total Inv Amt : 86,17,134.00  
CGST Amt : 6,57,239.04 SGST Amt : 6,57,239.04

**4. Transportation Details**

Transporter ID :  
Name : Doc No. :  
Date :

**5. Vehicle Details**

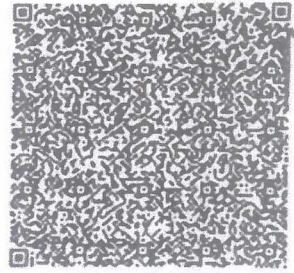
Vehicle No. : MH46BF0777 From : PALGHAR CEWB No.:

*seen  
28/12/23*

*Shamdar  
11/12/23*

Tax Invoice

e-Invoice



IRN : 726e68c330990002585e1833eef9ff6340132a99966e6e13-402738ae317ec2e8  
 Ack No. : 122319163513537  
 Ack Date : 30-Nov-23

<b>Savior Product Overseas</b> 114, 1ST FLOOR, REGAL DIAMOND CENTRE TATA ROAD NO. 01, MUMBAI - 400004 GSTIN/UIN: 27ADQFS6328G1ZL State Name : Maharashtra, Code : 27 E-Mail : info@saviorproduct.com	Invoice No. <b>23-24/91</b> e-Way Bill No. <b>201683137362</b> Dated <b>30-Nov-23</b>
	Delivery Note Dispatch Doc No. Dispatched through Bill of Lading/LR-RR No. Terms of Delivery
Consignee (Ship to) <b>Rajendra Tubes India</b> Plot No 1320 Kalamboli Steel Market Navi Mumbai - 410218 GSTIN/UIN : 27AAAFR2907H1ZD State Name : Maharashtra, Code : 27	Buyer (Bill to) <b>Rajendra Tubes India</b> Shop No 11, 144, TP Street 6th Kumbharwada, Mumbai - 400004 GSTIN/UIN : 27AAAFR2907H1ZD State Name : Maharashtra, Code : 27

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	SS PIPES (73041910)	73041910	27,950.000 Kgs	286.00	Kgs	79,93,700.00
	Output SGST 9%					7,19,433.00
	Output CGST 9%					7,19,433.00
Total			27,950.000 Kgs			₹ 94,32,566.00

*TDS  
44337*

Amount Chargeable (in words) **INR Ninety Four Lakh Thirty Two Thousand Five Hundred Sixty Six Only**

HSN/SAC	Taxable Value	CGST		SGST/UTGST		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041910	79,93,700.00	9%	7,19,433.00	9%	7,19,433.00	14,38,866.00
<b>Total</b>	<b>79,93,700.00</b>		<b>7,19,433.00</b>		<b>7,19,433.00</b>	<b>14,38,866.00</b>

Tax Amount (in words) : **INR Fourteen Lakh Thirty Eight Thousand Eight Hundred Sixty Six Only**

Company's PAN : **ADQFS6328G**  
 Company's Bank Details  
 Bank Name : **HDFC Bank - Current**  
 A/c No. : **50200031401863**  
 Branch & IFS Code : **NULL BAZAR & HDFC0000626**

**DedARATION**  
 We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

for Savior Product Overseas  
 Authorized Signatory



*Jeon*

*Pines  
04/10/24*

*Rajendra  
01/02/24*

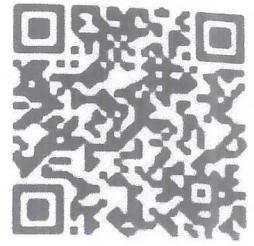
This is a Computer Generated Invoice

**e-Way Bill**

e-Way Bill

Doc No. : Tax Invoice - 23-24/91  
Date : 30-Nov-23

IRN : 726e68c330990002585e1833eef9ff6340132a99966e6e13402738ae317ec2e8  
Ack No. : 122319163513537  
Ack Date: 30-Nov-23



**1. e-Way Bill Details**

e-Way Bill No.: 201683137362 Mode : 1 - Road Generated Date: 30-Nov-23 1:01 PM  
Generated By: 27ADQFS6328G1ZL Approx Distance: 10 KM Valid Upto : 1-Dec-23 11:59 PM  
Supply Type : Outward-Supply Transaction Type: Combination of 2 and 3

**2. Address Details**

**From**  
Savior Product Overseas  
GSTIN : 27ADQFS6328G1ZL  
Maharashtra

**To**  
Rajendra Tubes India  
GSTIN : 27AAAFR2907H1ZD  
Maharashtra

**Dispatch From**  
PLOT NO. 54, KALAMBOLI STEEL MARKET, NAVI MUMBAI -  
410218 NAVI MUMBAI Maharashtra 410218

**Ship To**  
Plot No 1320, Kalamboli Steel Market, Navi Mumbai - 410218  
MUMBAI Maharashtra 410218

**3. Goods Details**

HSN Code	Product Name & Desc	Quantity	Taxable Amt	Tax Rate (C+S)
73041910	SS PIPES (73041910) & SS PIPES (73041910)	27,950 KGS	79,93,700.00	9+9

Tot. Taxable Amt : 79,93,700.00 Other Amt :  
CGST Amt : 7,19,433.00 SGST Amt : 7,19,433.00 Total Inv Amt : 94,32,566.00

**4. Transportation Details**

Transporter ID :  
Name : Doc No. :  
Date :

**5. Vehicle Details**

Vehicle No. : RJ19GH8823 From : NAVI MUMBAI CEWB No.:

*Jean Princes.*  
02/04/2024

*Rajendra*  
01/02/24

seen

Princis.  
04/24/2024

A. S. Alexander  
01/02/24

1	TP304	1.25" Inch*10Sch	5-7mtr	98	1760	1760.5
2	TP304	1.25" Inch*10Sch	5-7mtr	98	1753	1753.5
3	TP304	1.25" Inch*10Sch	5-7mtr	90	1616	1616.5
4	TP304	1.5" Inch*10Sch	5-7mtr	64	1322	1322.5
5	TP304	1.5" Inch*10Sch	5-7mtr	66	1374	1374.5
6	TP304	1.5" Inch*10Sch	5-7mtr	40	831	831.5
7	TP304	2" Inch*10Sch	5-7mtr	50	1420	1420.5
8	TP304	2" Inch*10Sch	5-7mtr	51	1354	1354.5
9	TP304	2" Inch*10Sch	5-7mtr	51	1381	1381.5
10	TP304	2" Inch*10Sch	5-7mtr	32	849	849.5
11	TP304	3" Inch*10Sch	5-7mtr	38	1628	1628.5
12	TP304	3" Inch*10Sch	5-7mtr	38	1543	1543.5
13	TP304	3" Inch*10Sch	5-7mtr	38	1540	1540.5
14	TP304	3" Inch*10Sch	5-7mtr	44	1802	1802.5
15	TP304	2" Inch*40Sch	5-7mtr	45	1559	1559.5
16	TP304	2" Inch*40Sch	5-7mtr	45	1589	1589.5
17	TP304	2" Inch*40Sch	5-7mtr	45	1570	1570.5
18	TP304	2" Inch*40Sch	5-7mtr	45	1555	1555.5
19	TP304	2" Inch*40Sch	5-7mtr	44	1504	1504.5

19Bundles



**RAJENDRA TUBES [INDIA]**

Gala No. 11, 144, T.P. Street,  
(6th Kumbharwada),  
Copper Compound, Mumbai - 400 004

**SAVIOR PRODUCT OVERSEAS**

Ledger Account  
114 1ST FLOOR  
REGAL DIAMOND CENTRE  
TATA ROAD MUMBAI-400004

1-Jan-23 to 31-Dec-23

						Page 1
Date	Particulars	Vch Type	Vch No.	Debit	Credit	
30-Nov-23	By LOCAL PURCHASE GST	Purchase	23-24/91		94,32,566.00	
	To TDS ON PURCHASE - 194 Q	Journal	264	4,433.00		
2-Dec-23	To YES BANK LTD - 018984600003794 - OD	Payment	746	40,00,000.00		
5-Dec-23	To YES BANK LTD - 018984600003794 - OD	Payment	754	15,41,651.00		
7-Dec-23	To YES BANK LTD - 018984600003794 - OD	Payment	758	23,00,000.00		
				78,46,084.00	94,32,566.00	
	To Closing Balance			15,86,482.00		
				<b>94,32,566.00</b>	<b>94,32,566.00</b>	

*P. Shambhu*  
01/02/24

Classice Steel to 30/11

MH-04 FP-05/14

316-L

8x40 = 3 Per-

वजन = 9 6010 KG

वजन + वजन = AIC

~~वजन = 0.170 + 15.170~~

Classice to 2/12

B: MH-06 AQ-6205

8x40 = 2 = 502 KG

6x40 = 1 = 171 KG

वजन = 673 KG

वजन + वजन = AIC

~~वजन = 0.170 + 15.170~~

2/12 (13)

Rajendra Steel

MH-06 BF-0777-

304-

2x10 = 60, 76, 71,

2x80 = 18, 17, 18,

4x40 = 16, 16, 16,

1x10 = 110, 108, 87, 95,

87, 112

1/2 x 10 = 93, 93, 93,

वजन = 28630 / 28620 KG

वजन = AIC

~~वजन = 0.170 + 15.170~~

वजन = 911224

वजन = 911224

Indian Customs EDI System - Imports V1.5R001  
V1.5R001

BILL OF ENTRY FOR HOME CONSUMPTION

[Custom Stn: INNSA1]CHA : AAOCA3252HCH001 [AEROSEA FORWARDERS PVT LTD]  
BE No/Dt./cc/Typ:8796174/16/11/2023/N/H  
Importer Details :AFYPP1711J PAN : AFYPP1711JFT001 AD Code : 0200360  
SHREE BHUVANESHWARI ENTERPRISE  
1:GSCB PLOT NO.521,RAIYA DHAR  
NEWR ASHAPURA CHOWK  
RAJKOT 360005

Payment Method : Transaction

IGM No :2360448/15/11/2023  
Cntry Of Orgn.: CHINA  
BL No : 031D575121  
Date : 28/10/2023  
No. Of Pkgs. : 18 BDL  
Marks:AS PER B/L & Nos

Port Of Loading : Wenzhou  
Cntry Of Consgn.:  
H/BL No :  
Date :  
Gross Wt. : 28535.000 KGS

Inv No & Dt. : LK20231011-01B 28/10/2023  
Inv Val : 66174.49 USD TOI: CIF  
Freight : 0.00  
Insurance : 0.00  
SVB Load(Ass): 0.00  
SVB Load(Dty): 0.00  
Misc. Charges: 0.00  
Discount Rate: 0.00  
Third Party : 0.00  
EDD : 0.00 Item Details  
Exchange rate: 1.00 USD = 84.1500 INR

WENZHO LI KE MATEL CO LTD  
118-2032 BUILDING B NO 188 LANJIANG  
ROAD PUZHOU STREET LONGWAN DISTRICT  
WENZHO CITY ZHEJIANG PROVINCE  
Cust. House:CHINA -  
HSS Load Rate:0.00% Amount:0.00  
Discount Amount:0.00  
XBE Duty FG Int.:0.00  
BuyerSeller Reltd : No

Slno	RITC	Description	Unit Price	CTH	C.Notn	C.NSNO	RSP	Load	PROV
Qty		Unit Price					Cus Dty Rt	BCD amt(Rs)	
Unit		Ass Val		CETH	E.Notn	E.NSNO	Exc Dty Rt	CVD amt(Rs)	
1	73044900	STAINLESS STEEL SEAMLESS PIPES GRADE TP 304							03
28316.00		2.337000	73044900	050/2017	377		10.00 %	0.00	
Antidm:CTH:10	SUP:1	031/2022			3801.00	USD	28.32 %	0.00	
Exim Notn	:(DEEC) 021/2023 1		BCD:0	CVD:					
	BCD Fg	9669534.20	CVD Fg	2742861.20					
	Cus AIDC		011/2021	17					
KGS	5568583.50	NOEXCISE					0.00 %	0.00	
	Educational Cess on CVDs	:					0.00 %	0.00	
Sec & Higher Edu. Cess on CVD	:						0.00 %	0.00	
Customs Educational Cess	:						0.00 %	0.00	
Customs Sec & Higher Edu. Cess	:						0.00 %	0.00	
Social Welfare Surcharge:							10.00 %	0.00	
	IGST		021/2023	1			0.00 %	0.00	
	GST Cess		001/2017	56			0.00 %	0.00	

Rs.	5568583.50	Page Total	Rs.	0.00
Rs.	5568583.50	Inv. Gross Total	Rs.	0.00
BCD	Rs. 5568583.50	BE Gross Total	Rs.	0.00
ANTID	Rs. 0.00	NCD Duty	Rs.	0.00
CVD	Rs. 0.00	SAFEGUARD Duty	Rs.	0.00
CESS	Rs. 0.00	Sch 2 Spl Excise Duty	Rs.	0.00
TTA	Rs. 0.00	GSIA	Rs.	0.00
Edu. Cess CVD	Rs. 0.00	Customs Edu. Cess	Rs.	0.00
Health CVD	Rs. 0.00	Addl Duty - (Imports)	Rs.	0.00
SHE. Cess CVD	Rs. 0.00	SH Cust Edu. Cess	Rs.	0.00

Duty Payable: Rs. 0  
Rs. Zero only

Container Details

1 2360448 F WHSU5899718

Scan  
24/11/24

OMP  
9/11/2024

24/11/24  
09/11/24

BOND Details  
=====

BondCd	BondNo	BondAmt	BGRate	BGAmt	BondDebited	BGDebited
DE	2002190695	12412395	0	0	12412395	0

GSTIN Details  
=====

Document No	Typ	State Cd/Name	IGST Ass.val	IGST Amt	GST Cess Amt
24AFYPP1711J1Z5	G	24 Gujarat	15238118	0	0

Licence Details  
=====

Inv/Itmno	Licence No/Dt	Reg. No/Dt	Debit Val/Qty	Debit_duty
1 /1	2411002861	2411002861	5568583.50	0.00
1	16/10/2023	16/10/2023	28316 KGS	

This is an advance Customs Clearance document. The actual duty leviable may change with variations in statutory rates of duty/exchange rate. Re-assessment can also be made by the Customs Department under section 17 of the Customs Act 1962 any time before clearance.

*Seen 2*  
*29/1/23*

*OMP*  
*9/1/2024*

*12 Sharma*  
*01/02/24*

### PACKING LIST

WENZHOU LI KE MATEL CO.,LTD

ADDRESS:118-2032,BUILDING B, NO.188, LANJIANG ROAD,PUZHOU STREET, LONGWAN DISTRICT, WENZHOU CITY,ZHEJIANG PROVINCE,CHINA,325000

To:SHREE BHUVANESHWARI ENTERPRISE  
 ADDRESS:GSCB QTR. NO 521, RAIYA DHAR, NEWR  
 ASHAPURA CHOW,RAJKOT, RAJKOT, GUJARAT,  
 360005,INDIA  
 IEC: AFYPP1711J PAN: AFYPP1711J  
 GST NO:24AFYPP1711J1Z5

Date:2023.10.28  
 Invoice No:LK20231011-01B

HSN CODE: 73044900

MARKS&NUMBERS: N/M Measurement: 30CBM

Item	Material	Size/Mm	Length/Mtrs.	Qty./Pcs	Net Weight	Gross Weight	Bundles
SS SEAMLESS PIPES							
1	TP304	1" Inch*10Sch	5-7mtr	87	1207	28535	18Bundles
2	TP304	1" Inch*10Sch	5-7mtr	95	1266		
3	TP304	1" Inch*10Sch	5-7mtr	108	1534		
4	TP304	1" Inch*10Sch	5-7mtr	110	1627		
5	TP304	1" Inch*10Sch	5-7mtr	112	1507		
6	TP304	1" Inch*10Sch	5-7mtr	87	1276		
7	TP304	1.5" Inch*10Sch	5-7mtr	93	1873		
8	TP304	1.5" Inch*10Sch	5-7mtr	93	1999		
9	TP304	1.5" Inch*10Sch	5-7mtr	93	1881		
10	TP304	2" Inch*10Sch	5-7mtr	71	1887		
11	TP304	2" Inch*10Sch	5-7mtr	71	1888		
12	TP304	2" Inch*10Sch	5-7mtr	60	1581		
13	TP304	2.5" Inch*80Sch	5-7mtr	18	1336		
14	TP304	2.5" Inch*80Sch	5-7mtr	17	1257		
15	TP304	2.5" Inch*80Sch	5-7mtr	18	1334		
16	TP304	4" Inch*40Sch	5-7mtr	16	1614		
17	TP304	4" Inch*40Sch	5-7mtr	16	1615		
18	TP304	4" Inch*40Sch	5-7mtr	16	1634		
<b>TOTAL</b>				<b>1181</b>	<b>28316</b>	<b>28535</b>	

温州立格金属有限公司  
 WENZHOU LI KE MATEL CO.,LTD  
 Sign&Stamp

*Handwritten signature*

*See details  
29/11/24*

*OMP  
9/11/2024*

*IP Sharmila  
01/02/24*

# WENZHOU LI KE MATEL CO.,LTD

## COMMERCIAL INVOICE

ADDRESS:118-2032,BUILDING B, NO.188, LANJIANG ROAD,PUZHOU STREET,LONGWAN DISTRICT, WENZHOU CITY,ZHEJIANG PROVINCE,CHINA,325000

To:SHREE BHUVANESHWARI ENTERPRISE

Date:2023.10.28

ADDRESS:GSCB QTR. NO 521, RAIYA DHAR, NEWR ASHAPURA CHOW,RAJKOT, RAJKOT,GUJARAT,360005,INDIA

Invoice No:LK20231011-01B

IEC: AFYPP1711J PAN: AFYPP1711J

GST NO:24AFYPP1711J1Z5

HSN CODE: 73044900

### SS SEAMLESS PIPES

Item	Material	Size	Qty.	Quantity		Unit Price	Amount
		mm	pcs			CIF NHAVA SHEVA, INDIA	
1	TP304	1" Inch*10Sch	599	8.417	TONS	USD 2,337.00	USD 19,670.53
2	TP304	1.5" Inch*10Sch	279	5.753	TONS	USD 2,337.00	USD 13,444.76
3	TP304	2" Inch*10Sch	202	5.356	TONS	USD 2,337.00	USD 12,516.97
4	TP304	2.5" Inch*80Sch	53	3.927	TONS	USD 2,337.00	USD 9,177.40
5	TP304	4" Inch*40Sch	48	4.863	TONS	USD 2,337.00	USD 11,364.83
							<b>USD 66,174.49</b>
						ADVANCE	USD 0.00
<b>TOTAL:</b>				28.316			<b>USD 66,174.49</b>

PAYMENT TERMS:PAYMENT 100% AGAINST COPY OF BL

#### 9.BANK INFORMATION(银行信息):

BANK NAME (银行名称): CITIBANK N.A.,HONG KONG BRANCH BANK

BANK ADDRESS (银行地址): 3 GARDEN ROAD,CENTRAL,HONG KONG

ACCOUNT NUMBER. (账号号码): 705501519

SWIFT: CITIHKHX (CITIHKHXXXX)

ACCOUNT NAME (收款人名称): WENZHOU LI KE MATEL CO.,LTD

BENEFICIARY ADDRESS (收款人地址): 118-2032,BUILDING B, NO.188, LANJIANG ROAD, PUZHOU STREET, LONGWAN DISTRICT, WENZHOU CITY, ZHEJIANG PROVINCE, CHINA

温州立格金属有限公司  
WENZHOU LI KE MATEL CO.,LTD  
Sign&Stamp

Sec 7  
25/11/24

OMR  
3/11/2024

Shamsh  
01/02/24



SCNGB0130138982

# BILL OF LADING

Shipper  
 WENZHOU LI KE MATEL CO.,LTD  
 ADDRESS:118-2032,BUILDING B,NO.188,  
 LANJIANG ROAD,PUZHOU STREET,  
 LONGWAN DISTRICT,WENZHOU CITY,  
 ZHEJIANG PROVINCE,CHINA\*

B/L No.	031D575121	WNZC1
S/O No:	WHL044D575121	

## ORIGINAL

Consignee  
 SHREE BHUVANESHWARI ENTERPRISE  
 ADDRESS:GSCB QTR.NO 521,RAIYA DHAR,  
 NEWR ASHAPURA CHOW,RAJKOT,  
 RAJKOT,GUJARAT,360005,INDIA  
 IEC: AFYPP1711J\*\*

RECEIVED by the Carrier from the Shipper in apparent good order and condition unless otherwise indicated herein, the Goods, or the Containers or packages (s) said to contain the cargo herein mentioned to be carried subject to all the Terms and Conditions provided for on the face and back of this Bill of Lading by the Vessel named herein or any substitute at the Carrier's option and/or other means of transport, from the Place of Receipt or the Port of Loading to the Port of Discharge or the Place of Delivery shown herein and there to be delivered unto order or assigns.

This Bill of Lading duly endorsed must be surrendered in exchange for the Goods or delivery order.

In accepting this Bill of Lading, the Merchant (as defined by Article 1 on the back hereof) agrees to be bound by all Terms and Conditions on the face and back hereof, whether written, typed, stamped, printed or otherwise incorporated, as fully as if signed by the Merchant, any local custom or privilege to the contrary notwithstanding, and agrees that all agreements or freight engagements for and in connection with the Carriage of the Goods are superseded by this Bill of Lading.

It is further agreed that Goods may be stowed on deck without notice pursuant to Article 17 on the back of this Bill of Lading.

In witness whereof, the undersigned, on behalf of the Carrier, has signed the number of Bills of Lading stated above, all of this tenor and date, one of which being accomplished the others to stand void.

(Terms and Conditions of Bill of Lading continued on the back hereof, may be obtained from the office of the Carrier or the Carrier's authorized agent, and are available on the website: [www.wanhai.com](http://www.wanhai.com))

"On Board" means the Goods are loaded on board the ocean Vessel named in this Bill of Lading, or loaded on board rail cars, trucks, trailers, feeder ships, barges or other means of transportation and are in the custody of an inland or ocean carrier for Combined Transport in accordance with the terms of this Bill of Lading.

Notify party (carrier not to be responsible for failure to notify)  
 SAME AS CONSIGNEE

### SHIPPING AGENT REFERENCES (COMPLETE NAME AND ADDRESS)

WAN HAI LINES (INDIA) PVT LTD.  
 A-102 & 103, THE QUBE, NEAR TO INTERNATIONAL AIRPORT,  
 MAROL VILLAGE, ANDHERI EAST, MUMBAI - 400 059, INDIA  
 TEL : 4920 4500 FAX : 4920 4698

Ocean vessel / Voy No.  
 HENGTAI27 23243N

Port of loading WENZHOU	Place of receipt WENZHOU	Pre-carriage by
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Port of discharge NHAVA SHEVA	Place of delivery NHAVA SHEVA
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Marks & Nos. ; Container No. / Seal No. N/M	No of packages or containers	Kind of Packages; Description of goods "SHIPPER'S PACK LOAD COUNT & SEAL" "SAID TO CONTAIN"	Gross weight / Measurement
FCL/FCL WHSU5899718 40SD96 WHLT895870	1 CTR (18 BUNDLE(S))	SS SEAMLESS PIPES HSN: 73044900 *TEL:0086-577-56874700 **PAN: AFYPP1711J GST NO:24AFYPP1711J1Z5 EMAIL: ULTRATECHSOLUTIONS03@GMAIL.COM TEL:9372863086 "FREIGHT PREPAID" SAY : ONE CONTAINER ONLY	28,535.000 KGS 30.0000 CBM

Freight payable at WENZHOU	Ex. Rate 7.3	No. of original B(s)/L THREE (3)	Place and date of issue WENZHOU OCT 28 2023
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ALL AS ARRANGED



温州兴港国际船舶代理有限公司 黄勇  
 WENZHOU XINGANG INTERNATIONAL SHIPPING AGENCY CO.,LTD  
 AS AGENT FOR THE CARRIER



Laden on board  
 Date OCT 28 2023  
 HENGTAI27 23243N  
 WENZHOU

AS AGENT FOR THE CARRIER WAN HAI LINES (SINGAPORE)  
 PTE LTD.

ORIGINAL

1. Goods consigned from (Exporter's business name, address, country) WENZHOU LI KE MATEL CO., LTD ADDRESS: 118-2032, BUILDING B, NO. 188, LANJIANG ROAD, PUZHOU STREET, LONGWAN DISTRICT, WENZHOU CITY, ZHEJIANG PROVINCE, CHINA TEL: 0086-577-56874700		Reference No. B23MA7MEELM80023  <b>CERTIFICATE OF ORIGIN</b> Asia-Pacific Trade Agreement (Combined Declaration and Certificate)  Issued in <u>The People's Republic of China</u> (Country)			
2. Goods consigned to (Consignee's name, address, country) SHREE BHUVANESHWARI ENTERPRISE ADDRESS: GSCB QTR. NO 521, RAIYA DHAR, NEWR ASHAPURA CHOW, RAJKOT, RAJKOT, GUJARAT, 360005, INDIA IEC: AFYPP1711J PAN: AFYPP1711J GST NO: 24AFYPP1711J1Z5		3. For Official use   Verification: origin.customs.gov.cn			
4. Means of transport and route FROM WENZHOU, CHINA TO NHAVA SHEVA, INDIA BY SEA					
					
5. Tariff item number	6. Marks and number of Packages	7. Number and kind of packages/description of goods	8. Origin criterion (see notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices
7304.49	N/M	EIGHTEEN (18) BUNDLES OF SS SEAMLESS PIPES  *** **  TEL: 9372863086 EMAIL: ULTRATECHSOLUTIONS03@GMAIL.COM	"A"	28535KG G. W.	LK20231011-01B OCT. 28, 2023
11. Declaration by the exporter  The undersigned hereby declares that the above details and statements are correct, that all the goods were produced in CHINA (Country)			12. Certificate  It is hereby certified on the basis of control carried out, that the declaration by the exporter is correct		
and that they comply with the origin requirements specified for these goods in the Asia - Pacific Trade Agreement for goods exported to WENZHOU LI KE MATEL INDIA LTD (Importing Country)					
Hangzhou, China, OCT. 30, 2023 Place and date, signature of authorized Signatory			Hangzhou, China, OCT. 30, 2023 Place and date, signature and Stamp of Certifying Authority		





# aerosea Forwarders Pvt. Ltd.

## Custom Approval Broker

CLEARING & FORWARDING, WEAR HOUSING, TRANSPORTING, SHIPPING & LOGISTICS, CLAIM CONSULTANTS

F-15, Neighbourhood Shopping Complex, Behind SBI Bank, Sector - 4, Nerul (W), Navi Mumbai - 400 706.

Tel.: 022 - 27700174 / 175 • E-mail: aerosea867@gmail.com

Job No. : 873. Date : 11/23  
 Transporter M/S GPR Transport.  
 Consignee : M/S Shree Bhuvneshwari Ent Ch. No. : —  
At Rajkot 360005 E Way No. : —  
 SS — B/E No. 8730174 Shed Narvan  
 IGM No 2350448 Item 424 Date 15/11/23  
 Date 19/11/23  
 CONTAINER No. WHSU599718 LORRY No. MH

No. of Pkgs.	Marks & No.	Description	Weight
<u>1442</u> <u>loaded</u>	<u>see No</u>	<u>S.S. pipes</u>	<u>As per B/L</u>
			Total Value Rs.

Delivery Clerk  Receiver's Signature   
316124

**80 TONS CAPACITY**

**24 HOURS SERVICE**

**SHREE GAONDEVI FULLY COMPUTERISED WEIGH-BRIDGE**

Arivali Gaon, Kon-Rasayani Road, Near Indiabulls, Taluka Panvel, Dist. Raigad • Mob.: 9322242223 / 7040990037

**SAHI WAJAM BHAROSA HUR DUM**

M/S.		S. NO. 11338	DATE 01/12/23
VEHICLE NO. MH-46BF-0777	Trailer 40	DRIVER Out	TIME 20:58
GROSS WEIGHT	4451.50	01/12/23	<b>REMARKS:</b> REL.# 3750 REG.# MATERIAL/MHSU5899718 REGISTRATION NO.#
TARE WEIGHT	1379.00	01/12/23	
NET WEIGHT	3072.50	REGISTRATION NO.#	
<b>YOUR ONLY GUARANTEE FOR ACCURACY</b> <b>★ GAONDEVI ★</b>		RECEIVED RS.	OPERATOR
PLEASE NOTE : (1) PLEASE CHECK THE WEIGHT. NO RESPONSIBLE ACCEPTED ONCE CARRIER LEAVES THE WEIGH BRIDGE. (2) WHEN TARE WEIGHT IS ORAL, IT IS STATED BY DRIVER / OWNER OF VEHICLE. (3) ALL COMPUTER MEMORIES VALID UPTO 2 MONTHS ONLY.		GAONDEVI WEIGH BRIDGE	Cash 250

21/12/23  
Arivali

SOLD & SERVICED BY :  
**M/S. ESSPEE SALES & SERVICE**  
 Tel. (Mum) : 022-65271491 / 932394931

**UNIT-2**

THE NAME THAT STANDS FOR ACCURACY

# DISMA COMPUTERISED WEIGH BRIDGE UNIT-2

दिशा एम् वीटि युनिट-२

PLOT NO. 1552, OPP. KALAMBOLI RAILWAY STATION, KALAMBOLI STEEL MARKET, NAVI MUMBAI - 410218.

CAPACITY 100 TONS

M/s.		SR. NO.	6999	DATE	02/12/23
VEHICLE No.	MH46BF0777 Trailer	TIME		13:15	
GROSS WEIGHT TARE WEIGHT NET WEIGHT		45100    02/12/23 10:20    WHSUS899718 < 17470 >    02/12/23 13:15 <b>28630</b>			
<b>Best Accuracy &amp; Services</b> GSTIN : 27AFPPC4796M120		DRIVER:		RECEIVED RS. 750.00 (INCLUDING GST)	

MANAGED BY  
M/s. ESSPEE WEIGHING SYSTEMS  
Email - [esspeweighing@gmail.com](mailto:esspeweighing@gmail.com)



PLEASE NOTE :  
(1) PLEASE CHECK THE WEIGHT. NO RESPONSIBILITY ACCEPTED ONCE CARRIER LEAVES THE WEIGHBRIDGE.  
(2) WHEN TARE WEIGHT IS STATED BY DRIVER/OWNER OF THE VEHICLE.  
(3) RECORD WILL NOT BE AVAILABLE AFTER ONE MONTH.

*Handwritten notes:*  
26/12/23  
Omp  
9/11/2024

24/11

Rayendra steel

MH-46-BB-9747

304-

3x10=38,38,38,44 = 158 NO

2x40 = 45,45,45,45,43 = 223 NO

2x10 = 51,51,50,32 = 184 NO

1 1/4 x 10 = 90,96,97 = 283 NO

1 1/2 x 10 = 63,64,40 = 167 NO

वजन - 28010/28010 kg

अमल - AIC

कलासीक स्थल

MH-04-CU-3840

316L

6x.xxs = 3 NO.

वजन - 1406 kg.

कारा + लो - AIC

9/11/2024

33

भवम स्टील 10 कोवे 25/11

MH-46-F-0620

316.

8x10=4 NO = 498 kg

11=5 NO = 692 kg

11=4 NO = 575 kg

(3pek) वजन - 1765 kg.

कारा + लो - AIC

सहीश व खुणा कीमा - 2000-

Classice steel 25/11

MH-46-BU-5603.

316

3/4 x 80 = 6 NO = 79 kg

1/2 x 160 = 22 NO = 263 kg

वजन - 342 kg.

कारा + लो - AIC

बाइहो-वार्ज सरगिबिया-500f

Original (Customs copy)  
 Indian Customs EDI System - Imports V1.5R001  
 V1.5R001  
 BILL OF ENTRY FOR HOME CONSUMPTION

[Custom Stn: INNSA]CHA : AAOCA3252HCH001 [AEROSEA FORWARDERS PVT LTD]  
 BE No/Dt./cc/Typ:8722058/10/11/2023/N/H  
 Importer Details :AFYPP1711J PAN : AFYPP1711JFT001 AD Code : 0200360  
 SHREE BHUVANESHWARI ENTERPRISE  
 1:GSCB PLOT NO.521,RAIYA DHAR  
 NEWR ASHAPURA CHOWK  
 RAJKOT 360005

Payment Method : Transaction

IGM No :2359694/07/11/2023 09/11/2023  
 Cntry Of Orgn.: CHINA  
 BL No : 031D570734  
 Date : 21/10/2023  
 No. Of Pkgs. : 19 BDL  
 Marks:AS PER B/L & Nos

Port Of Loading : Wenzhou  
 Cntry Of Consign.:  
 H/BL No :  
 Date :  
 Gross Wt. : 27960.000 KGS

Inv No & Dt. : LK20231011-01A 21/10/2023  
 Inv Val : 64844.00 USD TOI: CIF  
 Freight : 0.00  
 Insurance : 0.00  
 SVB Load(Ass): 0.00  
 SVB Load(Dty): 0.00  
 Misc. Charges: 0.00  
 Discount Rate: 0.00  
 Third Party : 0.00  
 EDD : 0.00 Item Details  
 Exchange rate: 1.00 USD = 84.1500 INR

WENZHO LI KE MATEL CO LTD  
 118-2032 BLDG B NO 188 LANJIANG ROAD  
 PUZHOU STREET LONGWAN DISTRICT  
 WENZHO CITY ZHEJIANG PROVINCE 325000  
 Cust. House:CHINA -  
 HSS Load Rate:0.00% Amount:0.00  
 Discount Amount:0.00  
 XBE Duty FG Int.:0.00  
 BuyerSeller Reltd : No

Slno	RITC	Description	CTH	C.Notn	C.NSNO	RSP	Load	PROV
Qty		Unit Price				Cus/Dty Rt	BCD amt(Rs)	
Unit		Ass Val	CETH	E.Notn	E.NSNO	Exc Dty Rt	CVD amt(Rs)	
1	73044900	STAINLESS STEEL SEAMLESS PIPES GRADE 304						03
27950.00		2.320000	73044900	050/2017	377	10.00 %	0.00	
Antidm:CTH:10	SUP:1	031/2022		3801.00	USD	27.95 %	0.00	
Exim Notn	:(DEEC)	021/2023 1	BCD:0		CVD:			
	BCD Fg	9540152.00	CVD Fg	2699419.40				
	Cus AIDC			011/2021 17		0.00 %	0.00	
KGS	5456622.60	NOEXCISE				0.00 %	0.00	
	Educational Cess on CVDs	:				0.00 %	0.00	
Sec & Higher Edu. Cess on CVD	:					0.00 %	0.00	
Customs Educational Cess	:					0.00 %	0.00	
Customs Sec & Higher Edu. Cess	:					0.00 %	0.00	
Social Welfare Surcharge:						10.00 %	0.00	
	IGST		021/2023 1			0.00 %	0.00	
	GST Cess		001/2017 56			0.00 %	0.00	

Rs.	5456622.60	Page Total	Rs.	0.00
Rs.	5456622.60	Inv. Gross Total	Rs.	0.00
Rs.	5456622.60	BE Gross Total	Rs.	0.00
BCD	Rs. 0.00	NCD Duty	Rs.	0.00
ANTID	Rs. 0.00	SAFEGUARD Duty	Rs.	0.00
CVD	Rs. 0.00	Sch 2 Spl Excise Duty	Rs.	0.00
CESS	Rs. 0.00	GSIA	Rs.	0.00
TTA	Rs. 0.00			
Edu. Cess CVD	Rs. 0.00	Customs Edu. Cess	Rs.	0.00
Health CVD	Rs. 0.00	Addl Duty - (Imports)	Rs.	0.00
SHE. Cess CVD	Rs. 0.00	SH Cust Edu. Cess	Rs.	0.00

Duty Payable: Rs. Zero only

Container Details  
 =====  
 1 2359694 F WHSU6148835

09/11/2024

Handwritten signature and date: 01/02/24

BOND Details

=====

BondCd	BondNo	BondAmt	BGRate	BGAmt	BondDebited	BGDebited
DE	2002190695	12239571	0	0	12239571	0

GSTIN Details

=====

Document No	Typ	State Cd/Name	IGST Ass.val	IGST Amt	GST Cess Amt
24AFYPP1711J1Z5	G 24	Gujarat	14996775	0	0

Licence Details

=====

Inv/Itmno	Licence No/Dt	Reg. No/Dt	Debit Val/Qty	Debit_duty
1 /1	2411002861	2411002861	5456622.60	0.00
1	16/10/2023	16/10/2023	27950 KGS	

Declaration

1. I/We Certify that the above entries are correct.
2. I/We further declare that wherever the RSP is applicable same has been truthfully declared

CHA  
AEROSEA FORWARDERS PVT LTD  
Signature

Importer  
SHREE BHUVANESHWARI ENTERPRISE  
Signature

----- [ NIC ] -----

1/1

*070*  
31/1/2024

*Sharma*  
01/02/24

## WENZHOU LI KE MATEL CO.,LTD

### COMMERCIAL INVOICE

ADDRESS:118-2032,BUILDING B, NO.188, LANJIANG ROAD,PUZHOU STREET, LONGWAN DISTRICT, WENZHOU CITY,ZHEJIANG PROVINCE,CHINA,325000

To:SHREE BHUVANESHWARI ENTERPRISE

Date:2023.10.21

ADDRESS:GSCB QTR. NO 521, RAIYA DHAR, NEWR  
ASHAPURA CHOW,RAJKOT, RAJKOT,GUJARAT,360005,INDIA

Invoice No:LK20231011-01A

IEC: AFYPP1711J PAN: AFYPP1711J

GST NO:24AFYPP1711J1Z5

HSN CODE: 73044900

#### SS SEAMLESS PIPES

Item	Material	Size	Qty.	Quantity		Unit Price	Amount
		mm	pcs				CIF NHAVA SHEVA, INDIA
1	TP304	1.25" Inch*10Sch	286	5.129	TONS	USD 2,320.00	USD 11,899.28
2	TP304	1.5" Inch*10Sch	170	3.527	TONS	USD 2,320.00	USD 8,182.64
3	TP304	2" Inch*10Sch	184	5.004	TONS	USD 2,320.00	USD 11,609.28
4	TP304	3" Inch*10Sch	158	6.513	TONS	USD 2,320.00	USD 15,110.16
5	TP304	2" Inch*40Sch	224	7.777	TONS	USD 2,320.00	USD 18,042.64
							<b>USD 64,844.00</b>
<b>TOTAL:</b>						ADVANCE	USD 0.00
				27.95			<b>USD 64,844.00</b>

PAYMENT TERMS:PAYMENT 100% AGAINST COPY OF BL

**9.BANK INFORMATION(银行信息):**

BANK NAME (银行名称): CITIBANK N.A.,HONG KONG BRANCH BANK

BANK ADDRESS (银行地址): 3 GARDEN ROAD,CENTRAL,HONG KONG

ACCOUNT NUMBER. (账户号码): 705501519

SWIFT: CITIHKHX (CITIHKHXXXX)

ACCOUNT NAME (收款人名称): WENZHOU LI KE MATEL CO.,LTD

BENEFICIARY ADDRESS (收款人地址): 118-2032,BUILDING B, NO.188, LANJIANG ROAD, PUZHOU STREET, LONGWAN DISTRICT, WENZHOU CITY,ZHEJIANG PROVINCE,CHINA

温州立格金属有限公司  
WENZHOU LI KE MATEL CO.,LTD

Sign&Stamp

*emd*  
5/11/2024

*Handwritten signature*  
6/10/2024

### PACKING LIST

WENZHOU LI KE MATEL CO.,LTD

ADDRESS:118-2032,BUILDING B, NO.188, LANJIANG ROAD,PUZHOU STREET, LONGWAN DISTRICT, WENZHOU CITY,ZHEJIANG PROVINCE,CHINA,325000

To:SHREE BHUVANESHWARI ENTERPRISE  
 ADDRESS:GSCB QTR. NO 521, RAIYA DHAR, NEWR  
 ASHAPURA CHOW,RAJKOT, RAJKOT, GUJARAT,  
 360005,INDIA

Date:2023.10.21  
 Invoice No:LK20231011-01A

IEC: AFYPP1711J PAN: AFYPP1711J  
 GST NO:24AFYPP1711J1Z5

HSN CODE: 73044900

MARKS&NUMBERS: N/M Measurement: 30CBM

Item	Material	Size/Mm	Length/Mtrs.	Qty./Pcs	Net Weight	Gross Weight	Bundles
SS SEAMLESS PIPES							
1	TP304	1.25" Inch*10Sch	5-7mtr	98	1760	1760.5	19Bundles
2	TP304	1.25" Inch*10Sch	5-7mtr	98	1753	1753.5	
3	TP304	1.25" Inch*10Sch	5-7mtr	90	1616	1616.5	
4	TP304	1.5" Inch*10Sch	5-7mtr	64	1322	1322.5	
5	TP304	1.5" Inch*10Sch	5-7mtr	66	1374	1374.5	
6	TP304	1.5" Inch*10Sch	5-7mtr	40	831	831.5	
7	TP304	2" Inch*10Sch	5-7mtr	50	1420	1420.5	
8	TP304	2" Inch*10Sch	5-7mtr	51	1354	1354.5	
9	TP304	2" Inch*10Sch	5-7mtr	51	1381	1381.5	
10	TP304	2" Inch*10Sch	5-7mtr	32	849	849.5	
11	TP304	3" Inch*10Sch	5-7mtr	38	1628	1628.5	
12	TP304	3" Inch*10Sch	5-7mtr	38	1543	1543.5	
13	TP304	3" Inch*10Sch	5-7mtr	38	1540	1540.5	
14	TP304	3" Inch*10Sch	5-7mtr	44	1802	1802.5	
15	TP304	2" Inch*40Sch	5-7mtr	45	1559	1559.5	
16	TP304	2" Inch*40Sch	5-7mtr	45	1589	1589.5	
17	TP304	2" Inch*40Sch	5-7mtr	45	1570	1570.5	
18	TP304	2" Inch*40Sch	5-7mtr	45	1555	1555.5	
19	TP304	2" Inch*40Sch	5-7mtr	44	1504	1504.5	
<b>TOTAL</b>				<b>1022</b>	<b>27950</b>	<b>27959.5</b>	

温州立格金属有限公司  
 WENZHOU LI KE MATEL CO.,LTD  
 Sign&Stamp

*omd*  
9/11/2024

*Shantanu*  
 01/02/24





SCNGB0130134716

**BILL OF LADING**

B/L No.	031D570734	WNZC1
S/O No.	WHL044D570734	

**ORIGINAL**

Shipper

WENZHO LI KE MATEL CO.,LTD  
 ADDRESS:118-2032,BUILDING B,NO.188,  
 LANJIANG ROAD,PUZHOU STREET,  
 LONGWAN DISTRICT,WENZHO CITY,  
 ZHEJIANG PROVINCE,CHINA\*

Consignee

SHREE BHUVANESHWARI ENTERPRISE  
 ADDRESS:GSCB QTR.NO 521,RAIYA DHAR,  
 NEWR ASHAPURA CHOW,RAJKOT,  
 RAJKOT,GUJARAT,360005,INDIA  
 IEC:AFYPP1711J\*\*

Notify party (carrier not to be responsible for failure to notify)  
 SAME AS CONSIGNEE

RECEIVED by the Carrier from the Shipper in apparent good order and condition unless otherwise indicated herein, the Goods, or the Container(s) or package(s) said to contain the cargo herein mentioned to be carried subject to all the Terms and Conditions provided for on the face and back of this Bill of Lading by the Vessel named herein or any substitute at the Carrier's option and/or other means of transport, from the Place of Receipt or the Port of Loading to the Port of Discharge or the Place of Delivery shown herein and there to be delivered unto order or assigns.  
 This Bill of Lading duly endorsed must be surrendered in exchange for the Goods or delivery order.  
 In accordance with this Bill of Lading, the Merchant (as defined by Article 1) who has signed hereon agrees to be bound by all Terms and Conditions on the face and back hereof, whether written, typed, stamped, printed or otherwise incorporated, as fully as if signed by the Merchant, any local custom or privilege to the contrary notwithstanding, and agrees that all agreements or freight engagements for and in connection with the Carriage of the Goods are represented by this Bill of Lading.  
 It is further agreed that Goods may be stowed on deck without notice pursuant to Article 17 on the back of this Bill of Lading.  
 In witness whereof, the undersigned, on behalf of the Carrier, has signed the number of Bill(s) of Lading stated above, all of this tenor and date, one of which being accomplished the others to stand void.  
 (Terms and Conditions of Bill of Lading contained on the back hereof, may be obtained from the office of the Carrier or the Carrier's authorized Agent, and are available on the website: www.wanhai.com)  
 \*On Board\* means the Goods are loaded on board the vessel named in this Bill of Lading, or loaded on board rail cars, trucks, trailers, feeder ships, barges, or other means of transportation and are in the custody of an inland or ocean carrier for Combined Transport in accordance with the terms of this Bill of Lading.

SHIPPING AGENT REFERENCES (COMPLETE NAME AND ADDRESS)

WAN HAI LINES (INDIA) PVT LTD.  
 A-102 & 103, THE QUBE, NEAR TO INTERNATIONAL AIRPORT,  
 MAROL VILLAGE, ANDHERI EAST, MUMBAI - 400 059, INDIA  
 TEL : 4920 4500 FAX : 4920 4698

Ocean vessel / Voy No.

QIHE 23256N

Port of loading  
 WENZHO

Place of receipt  
 WENZHO

Pre-carriage by

Port of discharge  
 NHAVA SHEVA

Place of delivery  
 NHAVA SHEVA

Marks & Nos. / Container No. / Seal No.	No of packages or containers	Kind of Packages, Description of goods	Gross weight / Measurement
N/M FCL/FCL WHSU6148835 40SD96 WHLT902430	1 CTR (19 BUNDLE(S))	"SHIPPER'S PACK LOAD COUNT & SEAL" "SAID TO CONTAIN" SS SEAMLESS PIPES HSN: 73044900 *TEL:0086-577-56874700 **PAN:AFYPP1711J GST NO:24AFYPP1711J125 EMAIL: ULTRATECHSOLUTIONS03@GMAIL.COM TEL:9372863086 "FREIGHT PREPAID" SAY: ONE CONTAINER ONLY	27,960.000 KGS 30.0000 CBM

Freight payable at WENZHO	Ex. Rate 7.3	No. of original B(s)/L THREE (3)	Place and date of issue WENZHO OCT 21 2023
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ALL AS ARRANGED

温州兴港国际船舶代理有限公司  
 WENZHO XINGANG INTERNATIONAL SHIPPING AGENCY CO.LTD  
 AS AGENT FOR THE CARRIER



Laden on board

Date OCT 21 2023  
 QIHE 23256N  
 WENZHO

AS AGENT FOR THE CARRIER WAN HAI LINES (SINGAPORE)  
 PTE LTD.

# Telex Release

BL no.	Vessel Name	Voyage	SO No.	Trx No	Port of Discharge	ETA	Arrival Vessel	Arrival Voyage
031D570734	FEEDER FOR CNWNZ-3	N345WNZC1	0734	RCNNGB3B142	NHAVA SHEVA	2023/11/09	WAN HAI 515	W086

For Shree Dhuvaneshwari Enterprise  
*Kc Pat*  
Authorised Signatory



# aerosea Forwarders Pvt. Ltd.

## Custom Approval Broker

CLEARING &amp; FORWARDING, WEAR HOUSING, TRANSPORTING, SHIPPING &amp; LOGISTICS, CLAIM CONSULTANTS

F-15, Neighbourhood Shopping Complex, Behind SBI Bank, Sector - 4, Nerul (W), Navi Mumbai - 400 706.  
Tel.: 022 - 27700174 / 175 • E-mail: aerosea867@gmail.com

Job No. : 852 Date : 23/11/2023  
 Transporter G.P.R  
 Consignee : Shree Bhuvaneshwan enterprise Ch. No. : \_\_\_\_\_  
GSCB plot No 521 priya E Way No. : \_\_\_\_\_  
New Ashpura chowk pujkot Shed BIL  
 SS \_\_\_\_\_ B/E No. 8722058 Date 10/11/2023  
 IGM No 2359694 Item 367 Date \_\_\_\_\_  
 CONTAINER No. WHSU6148835 LORRY No. MH46BB9797

No. of Pkgs.	Marks & No.	Description	Weight
<u>1 x 40</u> <u>Ldd</u>	<u>Seal No</u> <u>000442</u>	<u>S.S. Seamlless</u> <u>pipes</u>	<u>as per bc</u>
			Total Value Rs.

Delivery Clerk Pohj Receiver's Signature \_\_\_\_\_  
31/11/2024 3/6/24



# Aashirwad Fully Computerised Weigh Bridge

Near Bavane Lari, CFS, Gram Panchayat - Bhedkhal, Tal. Uran, Dist. Raigad - 410206. Mob.: 7710859446  
ASSURANCE FOR YOUR ACCURACY

**CAPACITY**  
100 TONS  
**24 HOURS**  
**SERVICE**

## CAPACITY 100 TON COMPUTERISED WEIGH BRIDGE

M/s.	DFR LOGISTIC	Driver: Out	DATE	23/11/23
VEHICLE NO.	MH46BB9747	Big Touras	SLIP NO.	63987
	GROSS WEIGHT	44890	23/11/23	21:18
	TARE WEIGHT	13280	23/11/23	16:57
	NET WEIGHT	31510	Cont. No. : MHSU 6148835	
<b>TERMS &amp; CONDITIONS:</b>		Cont. wt. : 3750		
1. Please check the weight. No responsibility accepted once carrier leave the weigh bridge		Reg. No. : 095696		
2. When tare weight is oral. it is stated by the driver/owner of the vehicle.		Received Rs. 2000		
3. All computer memories valid upto 1 month only.		OPERATOR		

### आशिर्वाद वजन कौटा

29/11/23  
26/11/23

**UNIT-2**

THE NAME  
THAT STANDS  
FOR  
ACCURACY

**DISMA COMPUTERISED WEIGH BRIDGE UNIT-2**

**डिस्मा एम् कॉल युनिट-२**

**CAPACITY  
100  
TONS**

PLOT NO. 1552, OPP. KALAMBOLI RAILWAY STATION, KALAMBOLI STEEL MARKET, NAVI MUMBAI - 410218.

M/s.	SR. NO.	DATE
VEHICLE No.		TIME
MH46B9747	Trailer	24/11/23 13:55

**GROSS WEIGHT**

**TARE WEIGHT**

**NET WEIGHT**

44960 24/11/23 08:09 WMSU6148835  
 < 16940 > 24/11/23 13:55  
 28020

**24 HOURS SERVICE**

**Best Accuracy & Services**

**GSTIN : 27AFPPC4796M1Z0**



MANAGED BY  
**M/s. ESPEE WEIGHING SYSTEMS**  
Email - [esspeeweighing@gmail.com](mailto:esspeeweighing@gmail.com)

PLEASE NOTE :

- (1) PLEASE CHECK THE WEIGHT, NO RESPONSIBILITY ACCEPTED ONCE CARRIER LEAVES THE WEIGHBRIDGE.
- (2) WHEN TARE WEIGHT IS STATED BY DRIVER/OWNER OF THE VEHICLE.
- (3) RECORD WILL NOT BE AVAILABLE AFTER ONE MONTH.

D.I.S.N.

RECEIVED RS.  
(INCLUDING GST)

DRIVER

*Handwritten notes:*  
24/11/23  
13:55  
28020

**Panchnama dated 04.01.2024 Drawn at Plot No. 1506, Road No. 17, Steel Market, Kalamboli, Navi Mumbai -410218**

Sr. No.	Name & Address of Panchas	Age	Occupation
1	Shri Ramkishan Sitarma Jadhav, Room No. 11, Shree Vinayak Co-op, Hsg Soc. Plot No. A-7, Nr. Maharashtra Education Society, Sector-14, Kalamboli Nodc, PO. Dist. Raigarh, Maharashtra-410218	46	Business
2	Shri Sandesh Shantaram Juvekar, 37, Juvekar Chawl, V.N. Purv Marg, Nr. Hanuman Temple, Khajri Chunabhatti, Sion S.O., Mumbai, Maharashtra-400022.	35	Service

On being called upon by a person who introduced himself as Shri Anil Kumar, Intelligence Officer (IO), Directorate of Revenue Intelligence, Ahmedabad Zonal (hereinafter referred to as officer) by showing his official Identity Card, we, the above mentioned panchas, presented ourselves near Plot No. 1506, Road No. 17, Steel Market, Kalamboli, Navi Mumbai -410218 at 12.00 PM on 04.01.2024. The said officer then introduced us to other members of his team viz., Shri Nimesh Patel, Senior Intelligence Officer, DRI AZU, and Shri Pratap Kisan Bhosale, Driver Grade-II, DRI, Zonal Unit, Mumbai. He informs us that in relation to an enquiry being conducted by DRI, ZU, Ahmedabad in the matter of import of SS Seamless Pipes under Advance Authorisation, the said premises is required to be searched under the provisions of Customs Act, 1962 and showed us a search authorization dated 03.01.2024, having Document Identification Number (DIN) 202401DDZ1000000C766, issued by the Competent Authority in this regard. He requested us to be the panchas of the ensuing search proceedings, to which we readily agreed to and appended our dated signature on the said search authorization in token of having seen and understood the same.

Thereafter, we, the panchas along with the aforementioned officers, proceed towards Plot No. 1506, Road No. 17, Steel Market, Kalamboli, Navi Mumbai -410218, the officers in presence of we the panchas noticed a huge

Chunamboli  
04/01/24

डेवाराय विरनाई  
10/01/2024

डेवाराय विरनाई  
4/1/2024

P. Sandesh  
4/1/24.

P2. Juvekar  
4-1-24

shed. There is one sign board of M/s. Bajrangbali Enterprise, Plot No. 1505-1506, Road No. 17, Steel Market, Kalamboli, Navi Mumbai -410218 is affixed in front of the said shed/premises.

Further, in presence of we the panchas, officers inquires with the persons standing near to the said premises, he informs that the said premises belong to M/s. Bajrangbali Enterprises. Further, one person come forward, who introduced himself as Shri Devaram Durgaram Vishnoi, Proprietor of M/s. Bajrangbali Enterprises. The officer along with his team members introduces themselves by showing their identity cards to Shri Devaram Durgaram Vishnoi and also introduced us, the panchas. Further, the officer showed Shri Devaram Durgaram Vishnoi, the search authorization, as detailed supra, and explained him the purpose of their visit. Shri Devaram Durgaram Vishnoi see the said search authorization put his dated signature on the search authorization in token of having seen and understood the same. Before entering into the premises, the DRI officers offered their personal search to Shri Devaram Durgaram Vishnoi, which was politely declined by him.

Shri Devaram Durgaram Vishnoi informs us that the Plot No. 1506, Road No. 17, Steel Market, Kalamboli, Navi Mumbai -410218 and shed built on it is possessed by him, and he is running the business in the name of M/s. Bajrangbali Enterprises. Shri Devaram Durgaram Vishnoi informs that he in addition to shed on Plot No. 1506, he holds Shed on Plot No. 1507, Road No. 17, Steel Market, Kalamboli, Navi Mumbai -410218. He also runs his business from Plot No. 1507, Road No. 17, Steel Market, Kalamboli, Navi Mumbai -410218. He, in presence of we panchas, informs that Shed on Plot No. 1505, Road No. 17, Steel Market, Kalamboli, Navi Mumbai -410218, does possess by him presently. On being inquired by the Officers, Shri Devaram Durgaram Vishnoi, informs that each shed covers area of 450 Sq Mtr. approximately. On being further asked by the officers, Shri Devaram Durgaram Vishnoi informs that he has been running his business since 2009, and he is providing service of warehousing of goods owned by other parties.

Charmish  
21/11/24

डेवरांम विरते  
01/11/2024

डेवरांम विरते  
4/11/2024

P1. सुवेकर  
21/11/24

P2. सुवेकर  
4-1-24

Shri Devaram Durgaram Vishnoi further informs that he is also providing transport services in local market.

On being requested, Shri Devaram Durgaram Vishnoi accompanies all of us in the Shed No. 1506 and 1507, Road No. 17, Steel Market, Kalamboli, Navi Mumbai -410218, where he is operating his business from. We the panchas alongwith the officers, notices that the hight of the sheds is approximately 30 to 35 feet. We panchas alongwith the officer, notice that the very huge stock of Pipes of different sizes and shapes, SS Plates of different sizes, SS Coils of different variety lying in Shed No. 1506 and 1507, Road No. 17, Steel Market, Kalamboli, Navi Mumbai -410218. We, the pachas alongwith officers, notice two story small building in the said Shed No. 1507. On being asked, Shri Devaram Durgaram Vishnoi, informs that he is using the ground floor of the said building as office of his firm M/s. Bajrangbali Enterprises. And the rest of part of the building is not used by him regularly.

Thenafter, on being asked by the officers, about the stock register of warehoused goods, Shri Devaram Durgaram Vishnoi, in presence we panchas, informs that he does not maintain any stock register for goods warehoused. He further informs he maintains a diary, in which he makes the date wise entries for receipt of goods for warehousing as well as date wise entries for removal of goods from warehouse. He further informs that he also maintain the details of parties, who send the goods for warehousing, vehicle numbers, container number description and quantity of goods, in the diary being maintained by him. On being asked by the officers, in presence of we panchas, Shri Devaram Durgaram Vishnoi, informs that he is unable to determine from the diary how much inventory is on hand for a certain party on that date. He further informs that for ascertaining the inventory /stock of the goods for a specific party, he will have to calculate the stock from receipt of the goods in warehouse and its subsequent removal from the warehouse as per detail mentioned in the diary only.

Chyammib  
01/11/24

देवराज विरह  
01/01/2024

देवराज विरह  
4/1/2024

P. Surekha  
4/1/24

P2 Surekha  
4-1-24



In presence of we the panchas, the officer asks from Shri Devaram Durgaram Vishnoi about the goods receive/unloaded from vehicles no. MH46BU8810 & MH46BB9747, then shri Devaram Durgaram Vishnoi informs that as per the detail available with him, only one container was unloaded at his warehouse vide truck number MH46BU8810 on 25.11.2023 which have the total quantity of 28090 KGs. The said goods belongs to M/s Ramdev steel, On being asked, Shri Devaram Durgaram Vishnoi shows the concern page of diary where the detail of the said goods are mentioned. In token of being perused the said page we the panchas put our dated signature at the said page.

Thereafter, the DRI officers started systematic search of the premises/Sheds in presence of we the panchas, Shri Devaram Durgaram Vishnoi, and officers. No records /documents other than the diary being maintained by Shri Devaram Durgaram Vishnoi, are found in the premises. The officers in presence of we panchas and Shri Devaram Durgaram Vishnoi, resumes the said diary having title "Loading", as they found relevant in the ongoing investigation. The details of diary resumed is as under:

Sr. no.	Details of Documents	Total no. of Pages
1	Diary having titled "Loading"	1 to 344

We, the panchas and Shri Devaram Durgaram Vishnoi, put our dated signature on first and last page of the above mentioned diary.

Thereafter, the officer informs to we the panchas and Shri Devaram Durgaram Vishnoi that the goods having total quantity 28090 KGs, unloaded on 25.11.2023 vide truck number MH46BU8810 are appears to be diverted duty free goods imported under Advance Authorization, hence required to be detained for further inquiry.

Thereafter, in presence of we the panchas, the goods having total quantity 28090 KGs are detained and handed over to Shri Devaram

Chunnilal  
01/12/24

391314/2024  
01/12/2024

Devaram Vishnoi  
4/12/2024

P. Survekar  
4/12/24

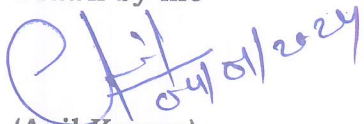
P2 Survekar  
4-1-24

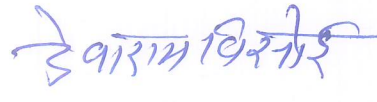
Durgaram Vishnoi, Proprietor of M/s Bajrangbali Enterprises, Plot No. 1507, Road No. 17, Steel market, Kalamboli, Raigarh, Maharashtra, for safe custody and officer communicates him to not to part away or deal with in any manner, with the said goods, without the prior written permission of proper officer from DRI or Customs authority and keep the goods in safe custody and to produce the said goods as and when needed by DRI or Customs Authority.

The search proceedings commenced at around 12.00 PM Hrs on 04.01.2024 and concluded at 21:00 Hrs on the same day i.e 04.01.2024. The search proceedings were conducted in presence of we, the panchas, Shri Devaram Durgaram Vishnoi, in a peaceful manner without causing any damage to person, property or religious sentiments. No documents, except as mentioned above in this Panchama/goods resumed/taken by the DRI officers. After the conclusion of search proceedings, the DRI officers once again offered their personal search which was again politely declined by Shri Devaram Durgaram Vishnoi.

This Panchanama has been drawn by one of the DRI officers on the laptop carried by them and the printout of the same has been taken from printer available in the premises. The DRI officer explained the contents of the entire Panchanama in vernacular. The contents of the Panchnama have been found as per our say and we the panchas along with Shri Devaram Durgaram Vishnoi, have put our dated signatures on each page in token of its correctness and having being recorded as per our say and version.

Drawn by me

*Shumil*  
*4/1/24*  
  
(Anil Kumar)  
Intelligence Officer  
DRI AZU

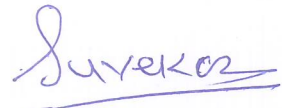
  
4/1/2024

Shri Devaram Durgaram Vishnoi

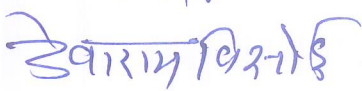
Pancha-1

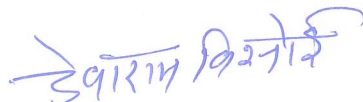
  
4/1/24

Pancha-2

  
4-1-24

Page 5 of 5

COPY A/ECD  
  
4/1/2024

  
10/01/2024



**DIRECTORATE OF REVENUE INTELLIGENCE  
ZONAL UNIT**

**Unit No. 15, Magnet Corporate Park, Near Sola Flyover,  
S. G. Highway, Thaltej, Ahmedabad – 380054**

(Tel No: 079-26884002/26884000; Fax-079-29705078/29705080; e-mail- driazu-ci@gov.in)

**DIN-202403DDZ10000499143/2790-95**

**SEIZURE MEMO**

**[Under section 110 of the Customs Act, 1962]**

Whereas, intelligence gathered indicated that “Stainless Steel Seamless Pipes” is being imported by using the IEC of M/s. Bhuvaneshwari Enterprise (IEC-AFYPP1711J) under Advance Authorization issued by DGFT by utilizing the Customs Notification No. 21/2023-Customs, Dated 01.04.2023. Further, it is also indicated that the said duty-free imported goods are diverted into DTA, in gross violation of Customs Notification No. 21/2023-Customs, dated 01.04.2023 read with the provisions of the FTP & Customs Act-1962.

02. During the inquiry, it is noticed that duty free Goods imported under the Advance Authorization by M/s. Bhuvaneshwari Enterprise were sold to local traders, who stored the same in the different Plots of Kalamboli Steel Market Yard, Navi Mumbai. In view of the same, search was conducted at premise of M/s Bajrangbali Enterprise situated at plot no. 1506 & 1507 of Kalamboli Steel Market, Navi Mumbai on 04.01.2024.

3. During the search, it was noticed that on 25.11.2023 a tailer number MH46-BU-8810 have unloaded some goods from a container on behalf of M/s Ramdev Pipe and Tubes (also known as Ramdev Steel) and the entry of the same goods are maintained in the diary by Shri Devaram Vishnoi, owner of M/s Bajrangbali Enterprise. Further inquiry revealed that the said goods were unloaded from a container bearing number WHSU6780180. The said goods were detained and handed over for safe custody to Shri Devaram Vishnoi, owner of the said M/s Bajrangbali Enterprise till further inquiry.



4. Inquiry revealed that under the container WHSU6780180 the goods were Seamless Stainless-Steel Pipe and imported vide Bill of entry no. 8753187 dated 13.11.2023. Statement of owner of the plot has been recorded, wherein he inter alia confirms that the said goods are placed in his godown for storage purpose by M/s Ramdev Pipe and Tubes, Navi Mumbai (which is also known as Ramdev Steel). Further statement of the concerned person of M/s Ramdev Pipe and Tubes, Navi Mumbai has also confirmed in his statement that the said goods were purchased from Shri Chandraprakash Vardichand Sanghvi.

5. The detail of the goods as mentioned in the diary also matched with the packing list and invoice of the above said bill of entry Bill of entry no. 8753187 dated 13.11.2023.

05. As per inquiry so far it is revealed that Shri Chandraprakash Vardichand Sanghvi imported the goods by using the IEC of Shree Bhuvaneshwari Enterprise and sold the said duty-free imported goods to various firms in domestic market. Thus, it appears that the goods imported under Advance Authorization by using the IEC of M/s Shree Bhuvaneshwari Enterprise Ltd. were diverted into DTA/local market in gross violation of Customs Notification No. 21/2023-Customs, Dated 01.04.2023 read with the provisions of the FTP & Customs Act-1962.

06 In view of the above, it appears that goods 'Seamless Stainless Steel Pipe' were imported vide Bill of entry no. 8753187 dated 13.11.2023 by utilizing Advance Authorization under the IEC of M/s Shree Bhuvaneshwari Enterprise Ltd. and diverted into DTA/local market in gross violation of Customs Notification No. 21/2023-Customs, dated 01.04.2023 read with the provisions of the FTP & Customs Act-1962, accordingly the same appear liable to confiscation under Section 111 of the customs act, 1962.

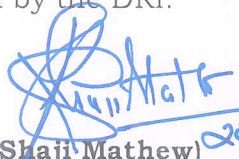
09. Now, therefore, in exercise of the powers conferred upon me under section 110 of the Customs Act, 1962, I, the undersigned place the goods stored in Plot No. 1507, Kalamboli Steel Market Yard, Navi Mumbai, Maharashtra, which were detained under the panchanama 04.01.2024 having approximate tariff value of Rs. 54.53 Lakhs, under seizure on a reasonable belief that the same, were imported vide bill of entry no. 8753187 dated



13.11.2023 under utilizing Advance Authorization, and diverted into DTA in gross violation of Customs Notification No. 21/2023-Customs, dated 01.04.2023 read with the provisions of the FTP & Customs Act-1962, which are liable to confiscation under the provisions to the Customs Act, 1962.

10. Shri Devaram Vishnoi; owner of M/s Bajrangbali Enterprise situated at plot no. 1506 & 1507 of Kalamboli Steel Market, Navi Mumbai who had received the aforesaid goods for safe custody, is hereby directed not to part away or deal with in any manner, with the said goods, without the prior written permission of proper officer from DRI and to keep the seized goods in safe custody and to produce the said goods, as and when needed by the DRI.



  
20/3/2024

(Shaji Mathew)  
Assistant Director  
DRI, ZU, Ahmedabad

F. No. DRI/AZU/CI/ENQ-81(INT-34)/2023

Date- **20.03.2024**

- (I) Shri Devaram Vishnoi, owner of M/s Bajrangbali Enterprise situated at plot no. 1506 & 1507 of Kalamboli Steel Market, Navi Mumbai
- (II) Shree Bhuvaneshwari Enterprise, GSCB Plot No. 521, Raiya Dhar, Near Ashapura Chowk, Rajkot, 360005.
- (III) Shri Chandprakash Vardichand Sanghvi, Flat No. 701, 7<sup>th</sup> Floor, Shreejee Heights, VP Road, Mumbai- 400004.
- (IV) Shri Prince Sanghvi, Flat No. 602, A-Wing, Aditya Avenue, VP Road, Mumbai-400004.
- (V) M/s Ramdev Pipe & Tubes, Plot No. 51/53, Shop No. 1 to 3, Datta Niwas, Sant Sena Maharaj Marg, Mumbai-400004.
- (VI) The Deputy Commission of Customs, SIIB (Import), JNCH, Nhava Sheva Dist-Raigad, Maharashtra-400707.



**DIRECTORATE OF REVENUE INTELLIGENCE  
ZONAL UNIT**

**Unit No. 15, Magnet Corporate Park, Near Sola Flyover,  
S. G. Highway, Thaltej, Ahmedabad – 380054**

(Tel No: 079-26884002/26884000; Fax-079-29705078/29705080; e-mail- driazu-ci@gov.in)

**DIN-202404DDZ10000444D8B / 58-64**

**SEIZURE MEMO**

**[Under section 110 of the Customs Act, 1962]**

Whereas, intelligence gathered indicated that M/s. Bhuvaneshwari Enterprise (IEC-AFYPP1711J) is importing Stainless Steel Seamless Pipes by utilizing Advance Authorization issued by DGFT under the Customs Notification No. 21/2023-Customs, Dated 01.04.2023 and the same were being diverted into DTA, in gross violation of the provision of the FTP & Customs Act-1962 read with conditions of Customs Notification No. 21/2023-Customs, Dated 01.04.2023.

02. During course of the inquiry, total 3 consignments imported under Advance Authorization at JNCH, Nhava Sheva, Raigad Maharashtra were put on hold on the reasonable belief that the same were also intended to be diverted to DTA. The goods were examined by the officer of Customs, JNCH, Nhava Sheva, Raigad Maharashtra. The detail of Bill of entry and Panchnama, (vide which the goods examined) is mentioned below:-

Sr. No.	BE No.	BE Date	Container Number	Panchnama date
01	9156323	09-12-2023	FBLU0017557	18.01.2024
02	9274324	16-12-2023	WHSU6181480	17.01.2024
03	9318802	20-12-2023	CAIU7530149	19.01.2024

03. As per Panchnama the detail of the goods are found as under:-

Sr. No.	BE No.	Date	Container Number	Total Qty declared in BE (In KG)	Total Qty found as per Panchnama (In KG)	Assessable Value as per BE (In Rs.)
01	9156323	09-12-2023	FBLU0017557	28492	28070	56,83,798/-
02	9274324	16-12-2023	WHSU6181480	28298	28130	56,41,758/-
03	9318802	20-12-2023	CAIU7530149	28491	28330	55,61,108/-

04. As per inquiry conducted so far in the case, it is revealed Shri Chandraprakash Vardichand Sanghvi, Director of M/s. Seminox Pipes & Tubes Pvt. Ltd., had indulged himself in the import of the goods in the name

of Shree Bhuvaneshwari Enterprise and had diverted & sold the said duty free imported goods into the domestic market directly from the port. Shri Chandprakash Vardichand Sanghvi was handling all the affairs related to import, clearance and transportation of the goods imported in the name of Shree Bhuvaneshwari Enterprise. During the search of the premises of M/s Shree Bhuvaneshwari Enterprise it also emerged that the firm does not have any manufacturing facility at their premises.

05. In view of the above facts divulged in the case, it appears that the imported goods under Advance Authorization by using the IEC of M/s Shree Bhuvaneshwari Enterprise Ltd. were diverted in to DTA/local market in gross violation of provision of FTP and Customs Act, 1962 including the condition of concerned customs notification.

06. The goods of the above said bill of entry were lying in the concerned CFS. The detail of the same is as under:

<b>Sr. No.</b>	<b>BE No.</b>	<b>BE Date</b>	<b>Container Number</b>	<b>Name of CFS where the goods are lying</b>
01	9156323	09-12-2023	FBLU0017557	M/s J. M. Baxi Ports & Logistics Pvt. Ltd.
02	9274324	16-12-2023	WHSU6181480	M/s Apollo Logi Solutions Ltd.
03	9318802	20-12-2023	CAIU7530149	M/s Seabird Marine Services Pvt. Ltd.

07. The goods, related to BE no. 9156323 dated 09.12.2023, which were put on hold, was examined under Panchnama dated 18.01.2024 and subsequently were placed under detention vide detention memo dated 04.04.2024. The same was then handed over, for safe custody, to Shri Jitendra Jagannath Thakur, Manager, M/s J. M. Baxi Ports & Logistics Pvt. Ltd., CFS, Sector No. 8, Dronagiri, Opp- Bhendkhal Village, Tal-uran, Dist- Raigad, Navi Mumbai -400707.

08. The goods, related to BE No. 9274324 and 16.12.2023, which were put on hold, was examined under Panchnama dated 17.01.2024 and subsequently were placed under detention vide detention memo dated 04.04.2024. The same was then handed over, for safe custody, to Shri Sandesh Ramdash Gharat, Assistant Manager (Operation), M/s Apollo Logi Solutions Ltd., CFS, Survey No. 59, Kone Rasayani Road, Somatane, Navi Mumbai, Panvel, Maharashtra-410206.

09. The goods, related to BE No. 9318802 and 20.12.2023, which were put on hold, was examined under Panchnama dated 19.01.2024 and subsequently were placed under detention vide detention memo dated

04.04.2024. The same was then handed over, for safe custody, to Shri Anilkumar Rawan Sasane, Yard Executive (Operation), M/s Seabird Marine Services Pvt. Ltd., CFS, Plot No. 70-81, 106B/106C, Sector-1, Dronagiri, Taluka-Uran, Dist Raigad, Navi Mumbai.

10. From the inquiry so far, it appears that Shri Chandraprakash Vardichand Sanghvi Director of M/s. Seminox Pipes & Tubes Pvt. Ltd. had utilized the name & IEC of M/s Shree Bhuvaneshwari Enterprises to import 'Stainless Steel Seamless Pipe' under Advance Authorization through the B/E's as mentioned in above paras and these goods were likely to be diverted into DTA/local Market by opting the same modus as has been done by him in respect of the goods imported previously by Shree Bhuvaneshwari Enterprises, without payment of the Customs Duty in gross violation of the FTP and Customs Act, 1962 along with condition Customs Notification No. 21/2023-Customs, Dated 01.04.2023. The goods 'Stainless Steel Seamless Pipe' as detailed hereunder thereby appears to have been imported for diversion in contravention to the provisions of Customs Act, 1962 along with Customs Notification No. 21/2023-Customs, dated 01.04.2023, further rendering it to be liable for confiscation under Section 111 of the customs act, 1962:

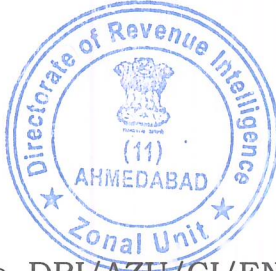
<b>Bill of Entry &amp; Date</b>	<b>Description of Goods</b>	<b>Quantity in KGS (As per Panchnama)</b>	<b>Declared Value of Goods (Rs.)</b>
9156323 Dt. 9.12.2023	Stainless Steel Seamless Pipe of Grade 304	28,070	56,83,798
9274324 Dt.16.12.2023	Stainless Steel Seamless Pipe of Grade 304	28,130	56,41,758
9318802 Dt. 20.12.2023	Stainless Steel Seamless Pipe of Grade 304	28,330	55,61,108
<b>Total</b>		<b>84,530</b>	<b>1,68,86,664</b>

11. Now, therefore, in exercise of the powers conferred upon me under section 110 of the Customs Act, 1962, I, the undersigned place the goods as mentioned above table i.e. Stainless-Steel Seamless Pipe of Grade 304, having approximate value of Rs. 1,68,86,664/-, under seizure under reasonable belief that the same are liable to confiscation under the provisions to the Customs Act, 1962.

12. Shri Jitendra Jagannath Thakur, Manager of M/s J. M. Baxi Ports & Logistics Pvt. Ltd., CFS, Shri Sandesh Ramdash Gharat, Assistant Manager (Operation) of M/s Apollo Logi Solutions Ltd., CFS, and Shri Anilkumar Rawan Sasane, Yard Executive (Operation) of M/s Seabird Marine Services



Pvt. Ltd., CFS, who had received the aforesaid goods for safe custody, are hereby directed not to part away or deal with in any manner, with the said goods, without the prior written permission of proper officer from DRI and to keep the seized goods in safe custody and to produce the said goods, as and when needed by the DRI.



*(Handwritten signature)*  
8/4/2024

**(Shaji Mathew)**  
Assistant Director  
DRI, ZU, Ahmedabad

F. No. DRI/AZU/CI/ENQ-81(INT-34)/2023

Date: 08.04.2024

- (i) M/s.Shree Bhuvaneshwari Enterprise, GSCB Plot No. 521, Raiya Dhar, Near Ashapura Chowk, Rajkot, 360005.
- (ii) Shri Chandprakash Vardichand Sanghvi, Flat No. 701, 7<sup>th</sup> Floor, Shreejee Heights, VP Road, Mumbai- 400004.
- (iii) Shri Prince Sanghvi, Flat No. 602, A-Wing, Aditya Avenue, VP Road, Mumbai- 400004.
- (iv) The Deputy Commission of Customs, SIIB (Import), JNCH, Nhava Sheva Dist- Raigad, Maharashtra-400707.
- (v) Shri Jitendra Jagannath Thakur, Manager, M/s J. M. Baxi Ports & Logistics Pvt. Ltd., CFS, Sector No. 8, Dronagiri, Opp- Bhendkhal Village, Tal-uran, Dist-Raigad, Navi Mumbai -400707.
- (vi) Shri Sandesh Ramdash Gharat, Assistant Manager (Operation), M/s Apollo Logi Solutions Ltd., CFS, Survey No. 59, Kone Rasayani Road, Somatane, Navi Mumbai, Panvel, Maharashtra-410206.
- (vii) Shri Anilkumar Rawan Sasane, Yard Executive (Operation), M/s Seabird Marine Services Pvt. Ltd., CFS, Plot No. 70-81, 106B/106C, Sector-1, Dronagiri, Taluka-Uran, Dist Raigad, Navi Mumbai.



INDIAN CUSTOMS

PORT : JNCH, NHAVA SHEVA, TAL.URAN, DIST-RAIGAD-400707  
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INNSA1	9156416	09/12/2023	H
IEC/BY	AFYPP1711J1 OOC COPY		
GSTIN/TYPE	24AFYPP1711J1Z5/G		
CB CODE	AAOCA3252HGH001		
TYPE	INV	ITEM	CONT
Nos	1	1	1
PKG	27	G.WT (KGS)	28524

BE 119120231532

PART - I - BILL OF ENTRY SUMMARY

A. STATUS	1. BE STATUS	2. MODE	3. DEF BE	4. KACHA	5. SEC 48	6. REIMP	7. ADV BE (Y/N/P)	8. ASSESS	9. EXAM	10. HSS	11. FIRST CHECK	12. PROVI FINAL	
	OOC COPY	Sea	T	N	N	N	N	N	Y	Y	N	CHINA Wenzhou	
B. DECLARANT	1. IMPORTER NAME & ADDRESS SHREE BHUVANESHWARI ENTERPRISE GSCB PLOT NO. 521, RAIYA DHAR NEWR ASHAPURA CHOWK RAJKOT 360005						2. CB NAME AEROSEA FORWARDERS PVT LTD						
	3. AEO						4. UCR						
C. DUTY SUMMARY	AD CODE	6210234					6. CVD	7. IGST		8. G. CESS	18. TOT. ASS VAL		
	1. BCD	2. ACD	3. SWS	4. NCCD	5. ADD	6. CVD	7. IGST		8. G. CESS	18. TOT. ASS VAL			
	0	0	0	0	0	0	0		0	5684796			
	9. SG	10. SAED	11. GSIA	12. TTA	13. HEALTH	14. TOTAL DUTY	15. INT	16. PNLTY	17. FINE	19. TOT. AMOUNT			
						0	0	0	50000	50000			
D. MANIFEST DETAILS	1. IGM NO	2. IGM DATE	3. INW DATE	4. GIGMNO	5. GIGMDT	6. MAWB NO	7. DATE	8. HAWB NO	9. DATE	10. PKG	11. GW		
	2361935	30/11/2023	03/12/2023	0		EGLV1433005 58865	11/11/2023			27	28524		
E. BOND DETAILS	1. BOND NO.	2. PORT	3. BOND CD	4. DEBT AMT	5. BG AMT	F. PAYMENT DETAILS							
	2002201810	INNSA1	DE	12535885	0								
G. WH	1. WBE NO.	2. DATE	3. WBE SITE	4. WH CODE									
H. PROCESSING DETAILS	1. EVENT	2. DATE	3. TIME	EXCHANGE RATE									
	Submission	09-DEC-23	19:27	INR=INR									
	Assessment	09-DEC-23	19:29	1 USD=84.3INR									
	Examination	18-DEC-23	19:02										
	OOC	19-12-2023	15:21										
J. CONTAINER DETAILS	1. SNO	2. LCL/ FCL	3. TRUCK	4. SEAL	5. CONTAINER NUMBER								
	1	F		EMCTVN4182	TLLU4301950								
OOC NO.						2054917026							
OOC DATE						19-12-2023							
Validity unknown													
Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 05 Date: 2023.12.19 15:40:00 IST Reason: CUSTOMS Location: INDIA													

GLOSSARY

A : DEF - Deferred Payment, REIMP - Reimport, ADV - Advance, P - Prior, HSS - HighSeaSale; B : CB - Customs Broker, AEO - Authorized Economic Operator, UCR - Unique Customs Reference; D : GIGM - Gateway IGM; G : WBE - Warehouse BE; I : OOC - Out of Charge, # Refer Part IV for full list of Invoices; J : \* Refer Part IV for full list of Containers;



INDIAN CUSTOMS

PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707  
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INNSA1	9156319	09/12/2023	H
IEC/Br	AFYPP1711J/1	OOC COPY	
GSTIN/TYPE	24AFYPP1711J125/G		
CB CODE	AFOCA3252HGH001		
TYPE	INV	ITEM	CONT
Nos	1	1	1
PKG	27	G.WT (KGS)	28475



PART - I - BILL OF ENTRY SUMMARY

A. STATUS	1.BE STATUS	2.MODE	3.DEF BE	4.KACHA	5.SEC 48	6.REIMP	7.ADV BE (Y/N/P)	8.ASSESS	9.EXAM	10.HSS	11.FIRST CHECK	12. PROVI FINAL	
	OOC COPY	Sea	T	N	N	N	N	N	Y	Y	N	F	
B. DECLARANT	13.COUNTRY OF ORIGIN						14.COUNTRY OF CONSIGNMENT						
	CHINA						CHINA						
C. DUTY SUMMARY	15.PORT OF LOADING						16.PORT OF SHIPMENT						
	Wenzhou						Wenzhou						
D. MANIFEST DETAILS	1.IMPORTER NAME & ADDRESS												
	SHREE BHUVANESHWARI ENTERPRISE GSCB PLOT NO. 521, RAIYA DHAR NEWR ASHAPURA CHOWK RAJKOT 360005												
E. BOND DETAILS	2.CB NAME												
	AEROSEA FORWARDERS PVT LTD												
F. PAYMENT DETAILS	3.AEO												
	4.UCR												
G. WH	1.BCD	2.ACD	3.SWS	4.NCCD	5.ADD	6.CVD	7.IGST	8.G.CESS	18.TOT.ASS VAL				
	0	0	0	0	0	0	0	0	9295293				
H. PROCESSING DETAILS	9.SG	10.SAED	11.GSIA	12.TTA	13.HEALTH	14.TOTAL DUTY	15.INT	16.PNLTY	17.FINE	19.TOT. AMOUNT			
						0	0	0	50000	50000			
I. INVOICE DETAILS - SUMMARY#	1.IGM NO	2.IGM DATE	3.INW DATE	4.GIGMNO	5.GIGMDT	6.MAWB NO	7.DATE	8.HAWB NO	9.DATE	10.PKG	11.GW		
	2361769	29/11/2023	01/12/2023	0		031D580622	09/11/2023			27	28475		
J. CONTAINER DETAILS *	1.BOND NO.	2.PORT	3.BOND CD	4.DEBT AMT	5.BG AMT	1.SR NO	2.CHALLAN NO	3.PAID ON	4.AMOUNT(Rs.)				
	2002201810	INNSA1	DE	13635890	0	1	2047000063	13/12/2023	0				
K. GLOSSARY	1.WBE NO.	2.DATE	3.WBE SITE	4.WH CODE				1.S.NO	2.INVOICE NO	3.INV. AMT	4.CUR		
								1	HP20231010316	108102.4	USD		
L. GLOSSARY	1.EVENT	2.DATE	3.TIME	EXCHANGE RATE				INVOICE DETAILS - SUMMARY#					
	Submission	09-DEC-23	19:23	INR=INR									
Assessment	09-DEC-23	19:25	1 USD=84.3INR										
Examination	11-DEC-23	16:54											
M. GLOSSARY	OOC	13-12-2023	19:37										
	1.SNO	2.LCL/ FCL	3.TRUCK	4.SEAL	5.CONTAINER NUMBER								
N. GLOSSARY	1	F		WHLT902428	WHSU5168890								
	OOC NO.											2054826017	
OOC DATE											13-12-2023		
Validity unknown													
Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 05 Date: 2023.12.13 20:30:29 IST Reason: CUSTOMS Location: INDIA													

GLOSSARY

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INDIAN CUSTOMS

PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707  
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INNSA1	9156320	09/12/2023	H
IEC/Br	AFYPP1711J/1 OOC COPY		
GSTIN/TYPE	24AFYPP1711J1Z5/G		
CB CODE	AAOCA3252HCH001		
TYPE	INV	ITEM	CONT
Nos	1	1	1
PKG	17	G.WT (KGS)	28437



PART - I - BILL OF ENTRY SUMMARY

A. STATUS	1.BE STATUS	2.MODE	3.DEF BE	4.KACHA	5.SEC 48	6.REIMP	7.ADV BE (Y/N/P)	8.ASSESS	9.EXAM	10.HSS	11.FIRST CHECK	12. PROVI FINAL	
	OOO COPY	Sea	T	N	N	N	N	N	Y	Y	N	F	
B. DECLARANT	13.COUNTRY OF ORIGIN						14.COUNTRY OF CONSIGNMENT						
	CHINA						CHINA						
C. DUTY SUMMARY	15.PORT OF LOADING						16.PORT OF SHIPMENT						
	Wenzhou						Wenzhou						
D. MANIFEST DETAILS	1.IMPORTER NAME & ADDRESS						2.CB NAME						
	SHREE BHUVANESHWARI ENTERPRISE GSCB PLOT NO. 521, RAIYA DHAR NEWR ASHAPURA CHOWK RAJKOT 360005						AERQSEA FORWARDERS PVT LTD						
E. BOND DETAILS	3.AEO						4.UCR						
F. PAYMENT DETAILS	1.BCD	2.ACD	3.SWS	4.NCCD	5.ADD	6.CVD	7.IGST	8.G.CESS	18.TOT.ASS VAL				
	0	0	0	0	0	0	0	0	5548811				
G. WH	9.SG	10.SAED	11.GSIA	12.TTA	13.HEALTH	14.TOTAL DUTY	15.INT	16.PNLTY	17.FINE	19.TOT. AMOUNT			
						0	0	0	50000	50000			
H. PROCESSING DETAILS	1.IGM NO	2.IGM DATE	3.INW DATE	4.GIGMNO	5.GIGMDT	6.MAWB NO	7.DATE	8.HAWB NO	9.DATE	10.PKG	11.GW		
	2361769	29/11/2023	01/12/2023	0		031D578992	11/11/2023			17	28437		
I. INVOICE DETAILS - SUMMARY #	1.BOND NO.	2.PORT	3.BOND CD	4.DEBT AMT	5.BG AMT	1.SR NO		2.CHALLAN NO		3.PAID ON		4.AMOUNT(Rs.)	
	2002201810	INNSA1	DE	12467668	0	1		2047000062		13/12/2023		0	
J. CONTAINER DETAILS *	1.WBE NO.	2.DATE	3.WBE SITE	4.WH CODE		1.S.NO		2.INVOICE NO		3.INV. AMT		4.CUR	
						1		LK20231016-01A		64531.56		USD	
K. GLOSSARY	1.EVENT	2.DATE	3.TIME	EXCHANGE RATE		Validity unknown Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 05 Date: 2023.12.13 15:35:19 IST Reason: CUSTOMS Location: INDIA							
	Submission	09-DEC-23	19:23	INR=INR									
Assessment	09-DEC-23	19:25	1 USD=84.3INR										
Examination	11-DEC-23	16:55											
L. GLOSSARY	OOO	13-12-2023	16:22										
M. GLOSSARY	1.SNO	2.LCL/ FCL	3.TRUCK	4.SEAL	5.CONTAINER NUMBER		OOO NO.						
	1	F		WHLN981255	WHLU5782285		2054818800						
							OOO DATE		13-12-2023				

GLOSSARY

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# INDIAN CUSTOMS

PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707  
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INNSA1	9156317	09/12/2023	H
IEC/Br	AFYPP1711J/1	OOC COPY	
GSTIN/TYPE	24AFYPP1711J1Z5/G		
CB CODE	AAOCA3252HGH001		
TYPE	INV	ITEM	CONT
Nos	1	1	1
PKG	20	G.WT (KGS)	28490



## PART - I - BILL OF ENTRY SUMMARY

A. STATUS	1.BE STATUS	2.MODE	3.DEF BE	4.KACHA	5.SEC 48	6.REIMP	7.ADV BE (Y/N/P)	8.ASSESS	9.EXAM	10.HSS	11.FIRST CHECK	12.PROVI FINAL	
	OOO COPY	Sea	T	N	N	N	N	N	Y	Y	N	F	
B. DECLARANT	1.IMPORTER NAME & ADDRESS SHREE BHUVANESHWARI ENTERPRISE GSCB PLOT NO. 521, RAIYA DHAR NEWR ASHAPURA CHOWK RAJKOT 360005						2.CB NAME AEROSEA FORWARDERS PVT LTD						
	AD CODE 6210234						3.AEO						
C. DUTY SUMMARY	1.BCD	2.ACD	3.SWS	4.NCCD	5.ADD	6.CVD	7.IGST	8.G.CESS	18.TOT.ASS VAL				
	0	0	0	0	0	0	0	0	5679410				
D. MANIFEST DETAILS	13.COUNTRY OF ORIGIN	CHINA				14.COUNTRY OF CONSIGNMENT				CHINA			
	15.PORT OF LOADING	Wenzhou				16.PORT OF SHIPMENT				Wenzhou			
E. BOND DETAILS	1.BOND NO.	2.PORT	3.BOND CD	4.DEBT AMT	5.BG AMT	F. PAYMENT DETAILS		1.SR NO	2.CHALLAN NO	3.PAID ON	4.AMOUNT(Rs.)		
	2002201810	INNSA1	DE	12524007	0			1	2047000067	13/12/2023	0		
G. WH	1.WBE NO.	2.DATE	3.WBE SITE	4.WH CODE				I. INVOICE DETAILS - SUMMARY#		1.S.NO	2.INVOICE NO	3.INV. AMT	4.CUR
										1	HP20231011	66050.4	USD
H. PROCESSING DETAILS	1.EVENT	2.DATE	3.TIME	EXCHANGE RATE									
	Submission	09-DEC-23	19:22	INR=INR									
Assessment	09-DEC-23	19:25	1 USD=84.3INR										
Examination	11-DEC-23	16:54											
J. CONTAINER DETAILS *	1.SNO	2.LCL/ FCL	3.TRUCK	4.SEAL	5.CONTAINER NUMBER				OOC NO. 2054817178				
	1	F	WHLN981373	WHSU5035304					OOC DATE 13-12-2023				

Validity unknown

Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 05  
Date: 2023.12.13 15:27:41 IST  
Reason: CUSTOMS  
Location: INDIA

### GLOSSARY

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**INDIAN CUSTOMS**PORT : JNCH, NHAVA SHEVA, TAL.URAN, DIST-RAIGAD-400707  
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INNSA1	8796164	16/11/2023	H
IEC/Br	AFYPP1711J/1	OOC COPY	
GSTIN/TYPE	24AFYPP1711J1Z5/G		
CB CODE	AAOCA3252HCH001		
TYPE	INV	ITEM	CONT
Nos	1	1	1
PKG	19	G.WT (KGS)	28396

BE1211120232215

**PART - I - BILL OF ENTRY SUMMARY**

A. STATUS	1.BE STATUS	2.MODE	3.DEF BE	4.KACHA	5.SEC 48	6.REIMP	7.ADV BE (Y/N/P)	8.ASSESS	9.EXAM	10.HSS	11.FIRST CHECK	12. PROV/ FINAL	
	OOC COPY	Sea	T	N	N	N	C	N	N	N	N	F	
B. DECLARANT	13.COUNTRY OF ORIGIN						14.COUNTRY OF CONSIGNMENT						
	CHINA						CHINA						
C. DUTY SUMMARY	15.PORT OF LOADING						16.PORT OF SHIPMENT						
	Wenzhou						Wenzhou						
D. MANIFEST DETAILS	1.IMPORTER NAME & ADDRESS												
	SHREE BHUVANESHWARI ENTERPRISE GSCB PLOT NO. 521, RAIYA DHAR NEWR ASHAPURA CHOWK RAJKOT 360005												
E. BOND DETAILS	2.CB NAME												
	AEROSEA FORWARDERS PVT LTD												
F. PAYMENT DETAILS	3.AEO												
	4.UCR												
G. WH	1.BCD	2.ACD	3.SWS	4.NCCD	5.ADD	6.CVD	7.IGST	8.G.CESS	18.TOT.ASS VAL				
	0	0	0	0	0	0	0	0	7882650				
H. PROCESSING DETAILS	9.SG	10.SAED	11.GSIA	12.TTA	13.HEALTH	14.TOTAL DUTY	15.INT	16.PNLTY	17.FINE	19.TOT. AMOUNT			
						0				0			
I. INVOICE DETAILS - SUMMARY #	1.IGM NO	2.IGM DATE	3.INW DATE	4.GIGMNO	5.GIGMDT	6.MAWB NO	7.DATE	8.HAWB NO	9.DATE	10.PKG	11.GW		
	2360448	15/11/2023	17/11/2023	0		031D573112	28/10/2023			19	28396		
J. CONTAINER DETAILS *	1.BOND NO.	2.PORT	3.BOND CD	4.DEBT AMT	5.BG AMT	1.SR NO							
	2002190695	INNSA1	DE	13155713	0	2.CHALLAN NO							
K. GLOSSARY	1.WBE NO.					2.INVOICE NO					3.INV. AMT		4.CUR
						1					93673.8		USD
L. GLOSSARY	1.EVENT	2.DATE	3.TIME	EXCHANGE RATE									
	Submission	16-NOV-23	20:35	INR=INR									
M. GLOSSARY	Assessment	16-NOV-23	20:37	1 USD=84.15INR									
	Examination	21-11-2023		21:47									
N. GLOSSARY	1.SNO	2.LCL/ FCL	3.TRUCK	4.SEAL	5.CONTAINER NUMBER								
	1	F		WHLN981278	WHSU6778990								
OOC NO.						2054491694							
OOC DATE						21-11-2023							
Validity unknown													
Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 05 Date: 2023.11.21 18:34 IST Reason: CUSTOMS Location: INDIA													

**GLOSSARY**

A : DEF - Deferred Payment, REIMP - Reimport, ADV - Advance, P - Prior, HSS - HighSeaSale; B : CB - Customs Broker, AEO - Authorized Economic Operator, UCR - Unique Customs Reference; D : GIGM - Gateway IGM; G : WBE - Warehouse BE; I : OOC - Out of Charge, # Refer Part IV for full list of Invoices J : \* Refer Part IV for full list of Containers;

Statement of Shri Vishal Vasantbhai Hinsu, S/o Shri Vasantbhai Kanjibhai Hinsu, residing at A-13, Ground, Milap Nagar-1, Panchayat Chowk, Rajkot tendered before the Sr. Intelligence Officer, DRI, Zonal Unit, Ahmedabad under section 108 of the Customs Act, 1962 on 29.01.2024.

In response to the summons bearing No. CBIC-DIN-202401DDZ10000506675 dated 22.01.2024, I appear before you today i.e. 29.01.2024 to tender my voluntary statement under Section 108 of the Customs Act, 1962. I know Hindi, Gujarati and English language. I have been explained the provisions of the Section 108 of the Customs Act, 1962 and I know that I have to tender my true and correct statement. Further, I have also been informed that, if this statement of mine or any part of this statement is found incorrect or mislead the investigation, then action can be taken against me under IPC. This statement of mine can be used against any firm, company or person in any departmental, judicial and quasi-judicial proceeding. My true and voluntary statement is as under:

On being asked, I state that I have also taken house on rent for my family having address 201, Silver Apartment, Silver Gold Society, Nana Mova Main Road, Rajkot.

Today, I have shown my statement dated 27.12.2024, I have perused the same, in token of having seen and perused, I put my dated signature on each page of the said statement. On being asked, I state that I agree on the facts mentioned in the said statement of mine.

On being asked, I state that I have also given blank letter heads of Shree Bhuvaneshwari Enterprises having signature of Shri Kamleshkumar Dayaljibhai Popat, to Shri Piyush Surendrabhai Viramgama.

On being asked, I state that Shri Piyush Surendrabhai Viramgama had promised me to give @1.5 percent of turnover amount for utilizing the firm i.e. Shree Bhuvaneshwari Enterprise for import of goods. I have only received Rs. 4,00,000/- from Shri Piyush Surendrabhai Viramgama till date and out of this amount I have given Rs. 2,00,000/- to Shri Kamleshkumar Dayaljibhai Popat.

On being asked, I state that I have received Rs. 4,00,000/- from Shri Piyush Surendrabhai Viramgama in cash.

On being asked, I state that no formal agreement was made between me and Shri Piyush Surendrabhai Viramgama for utilizing the firm Shree Bhuvaneshwari Enterprise for import of goods.

On being asked, I state that no formal agreement was made between me and Shri Kamleshkumar Dayaljibhai Popat for incising the turn over of the firm Shree Bhuvaneshwari Enterprise.

SEEN  
ગાંધી રોડ રજકોટ  
21/12/24

KdPopat  
30/05/2024

29/01/24

Page 1 of 2  
SEEN  
21/12/24

On being asked, I state that I have also given IEC, GST Registration of Surya Hybrid India Pvt. Ltd. to Shri Piyush Surendrabhai Viramgama for incising turn over and for the same he had also promised me to give 1.5% of the turn over.


On being asked, I state that I do not know the director of the Surya Hybrid India Pvt. Ltd. Shri Kamleshkumar Dayaljibhai Popat has provided me the documents of the firm and requested to find the person who can use the firm.

On being asked, I state that I do not know whether import was made in the name of Surya Hybrid India Pvt. Ltd. or not.

The above statement of mine has been recorded as per my wish and say and no duress or force have been applied over me for recording the same. Further, no religious sentiments have been hurt during the course of recording of this statement. Whatever I have stated is true as per my knowledge and I can read and write English language very well. This statement of mine has been recorded on computer on my request.

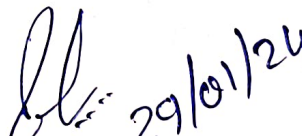
I have once again gone through my this statement and found that it has been typed/ recorded as per my say and version, which is true and correct, in token of its correctness, I have put my dated signature on each page of this

Assisted by

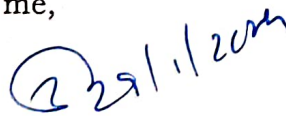
  
(Anil Kumar)


Intelligence Officer

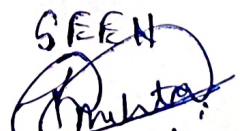
DRI, Zonal Unit Ahmedabad

  
(Vishal Vasantbhai Hinsu)

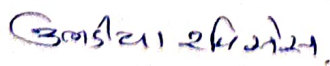
Before me,

  
(Vaja Girish Kumar)  
Assistant Commissioner (in-situ)  
DRI, Zonal Unit, Ahmedabad

  
30/05/2024

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2/12/24

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2/12/24



### Annexure-A

Sr. No.	Bill of Entry No. & Date	Cotainer No.	Vehicle No.	Watsapp message sent by Transporter to Prince Sanghvi, Time & Date of the message	Wats app Reply of Shri Prince Sanghvi, Time & Date of the message	CHA Delivery Challan Details for delivery of goods after Customs Clearance	Weighment Slip details of Trailer made near loading area	Weighment Slip details of Trailer made near delivery area	Delivery of the goods at Plot No. of Kalamboli Steel Market Yard and same has been entered in the dairy maintained at that plots	Buyer of Goods imported by M/s Shree Bhuvaneshwari Enterprises
	A	B	C	D	E	F	G	H	I	J
1	8722058 dated 10.11.2023	WHSU6148835	MH46-BB-9747	“Bhuvaneshwari MH46BB-9747 9004049747” on 23.11.2023, 04:06 pm	Plot No. provided through phone call	Delivery Challan Job No. 852 dated 23/11/2023 [RUD-]	Sr. No. 63987 of Vehicle (Trailer) No. MH46BB9747, Container No. WHSU6148835 made at Aashirwad Fully Computerised Weigh Bridge, Near Bavane Lari, CFS, Gram Panchayat-Bhedkhal, Tal. Uran, Dist. Raigad-410206 on 23.11.2023 at 16:57 & 23.11.2023 at 21:18. [RUD- ]	Sr. No. 6113 of Vehicle (Trailer) No. MH46BB9747, Container No. WHSU6148835 made at Disma Computerised Weigh Bridge Unit-2, Disma Dharm Kanta Unit-2, Plot No. 1552, Opp. Kalamboli Railway Station, Kalamboli Steel Market, Navi Mumbai-410218 on 24.11.2023 at 08:09 & 24.11.2023 13:55. [RUD- ]	Goods delivered at Plot No. 1320 and Entry of the same was made at page no. 32 in the diary of Plot no. 1320 which was resumed under panchnama dated 04.01.2024 & marked as D-1. [RUD- ]	M/s Rajendra Tubes (India)
2	8753187 dated 13.11.2023	WHSU6780180	MH46-BU-8810	“MH46BU-8810 6263167004” & “Plot no” sent on 24.11.2023, 11:31 pm	“1506” on 24.11.2023, 11:37 pm	Delivery Challan Job No. 871 dated 24/11/23 [RUD- ]	Sr. No. 61597 of Vehicle (Trailer) No. MH46BU8810, Container No. WHSU6780180 made at Sterling Weighbridge, Sector-1, Drongiri Node, Uran, Near JNPT, behind L&T Cement, on 25.11.2023 at 07:21 AM. [RUD- ]	Sr. No. 6244 of Vehicle (Trailer) No. MH46BU8810, Container No. WHSU6780180 made at Disma Computerised Weigh Bridge Unit-2, Disma Dharm Kanta Unit-2, Plot No. 1552, Opp. Kalamboli Railway Station, Kalamboli Steel Market, Navi Mumbai-410218 on 25.11.2023 at 08:22 & 25.11.2023 15:28. [RUD- ]	Goods delivered at Plot No. 1506/1507 and Entry of the same was made at page no. 103 in the diary maintained at Plot No. 1506/1507 having heading "Loading" which was resumed under panchnama dated 04.01.2024. [RUD- ]	M/s Ramdev Pipe & Tube
3	8871710 dated 21.11.2023	WHSU5934228	MH46-BB-9747	“MH46BB-9747 9004049747” & “Address” sent on 08.12.2023, 5:32 pm	“1320” sent on 08.12.2023, 5:41 pm	Delivery Challan Job No. 874 dated _/12/23 [RUD- ]	Sr. No. 11541 of Vehicle (Trailer) No. MH46BB9747, Container No. WHSU5934228 made at Shree Gaondevi Fully Computerised Weigh-Bridge, Arivali Gaon, Kon-Rasayani Road, Near Indiabulls, Taluka Panvel, Dist. Raigad on 08.12.2023 at 20:44. [RUD- ]	Sr. No. 7774 of Vehicle (Trailer) No. MH46BB9747, Container No. WHSU5934228 Disma Computerised Weigh Bridge Unit-2, Disma Dharm Kanta Unit-2, Plot No. 1552, Opp. Kalamboli Railway Station, Kalamboli Steel Market, Navi Mumbai on 09.12.2023 at 10:52 & 09.12.2023 14:07. [RUD- ]	Goods delivered at Plot No. 1320 and Entry of the same was made at page no. 68 in the diary of Plot no. 1320 which was resumed under panchnama dated 04.01.2024 & marked as D-1. [RUD- ]	M/s Classic Steel Centre

4	8796174 dated 16.11.2023	WHSU5899718	MH46-BF- 0777	"Navkar MH46BF- 0777 9792572611" & "Apollo MH46BB- 9747 9004049747" on 01.12.2023, 07:11 PM	"1320" on 01.12.2023, 7:43 pm & "1506" on 01.12.2023, 7:44 pm	Delivery Challan Job No. 873 dated _/11/23 [RUD- ]	Sr. No. 11338 of Vehicle (Trailer) No. MH46BF0777, Container No. WHSU5899718 for weighment done at Shree Gaondevi Fully Computerised Weigh-Bridge, Arivali Gaon, Kon-Rasayani Road, Near Indiabulls, Taluka Panvel, Dist. Raigad on 01.12.2023 at 20:05 & 01.12.2023 at 20:5. [RUD- ]	Sr. No. 6955 of Vehicle (Trailer) No. MH46BF0777, Container No. WHSU5899718 for weighment done Disma Computerised Weigh Bridge Unit-2, Disma Dharm Kanta Unit-2, Plot No. 1552, Opp. Kalamboli Railway Station, Kalamboli Steel Market, Navi Mumbai-410218 on 02.12.2023 at 10:20 & 02.12.2023 13:15. [RUD- ]	Goods delivered at Plot No. 1320 and Entry of the same was made at page no. 13 in the diary of Plot no. 1516 which was resumed under panchnama dated 04.01.2024 & marked as D-3. [RUD- ]	M/s Rajendra Tubes (India)
5	9156416 dated 09.12.2023	TLLU4301950	MH46-BF- 0777	NA	NA	NA	Weighment Slip No.68424 dt. 20.12.2023 was issued by Aashirwad Fully Computerised weigh Bride, Near Bavane Lari, Bhedkhal, Dist.-Uran	weighment slip No. 9107 dt. 21.12.2023 issued by M/s. Disma Computerised weigh Bridge Unit-2, Disma Dharm Kanta Unit-2, Plot No. 1552, Opp. Kalamboli Railway Station, Kalamboli Steel Market, Navi Mumbai	NA	NA
6	9156319 dated 09.12.2023	WHSU5168890	MH46-BB- 9747	NA	NA	NA	Weighment Slip No.11704 dt. 14.12.2023 was issued by Shree Gaondevi Fully Computerised Weigh Bridre, Arivali Gaon, Kon- Rasayani Road, Near Indiabulls, Taluka Panvel, Dist. Raigadh	weighment slip No. 8382 dt. 14.12.2023 issued by M/s. Disma Computerised weigh Bridge Unit-2, Disma Dharm Kanta Unit-2, Plot No. 1552, Opp. Kalamboli Railway Station, Kalamboli Steel Market, Navi Mumbai	NA	NA
7	9156320 dated 09.12.2023	WHLU5782285	MH46-BB- 9747	NA	NA	NA	Weighment Slip No.11926 dt. 19.12.2023 was issued by Shree Gaondevi Fully Computerised Weigh Bridre, Arivali Gaon, Kon- Rasayani Road, Near Indiabulls, Taluka Panvel, Dist. Raigadh	weighment slip No. 8981 dt. 20.12.2023 issued by M/s. Disma Computerised weigh Bridge Unit-2, Disma Dharm Kanta Unit-2, Plot No. 1552, Opp. Kalamboli Railway Station, Kalamboli Steel Market, Navi Mumba	NA	NA
8	9156317 dated 09.12.2023	WHSU5035304	MH46-CL- 7077	NA	NA	NA	Weighment Slip No.11714 dt. 14.12.2023 was issued by Shree Gaondevi Fully Computerised Weigh Bridre, Arivali Gaon, Kon- Rasayani Road, Near Indiabulls, Taluka Panvel, Dist. Raigadh	weighment slip No. 12720 dt. 14.12.2023 issued by M/s. Steel Chamber of India (Unit- II), 100 Tons Fully Electronic Computerised Weigh Bridge, Plot No.1933, Steel Market Complex, Kalamboli	NA	NA
9	8796164 dated 16.11.2023	WHSU678990	MH46-BB- 9747	NA	NA	NA	Weighment Slip No.11337 dt. 01.12.2023 was issued by Shree Gaondevi Fully Computerised Weigh Bridre, Arivali Gaon, Kon- Rasayani Road, Near Indiabulls, Taluka Panvel, Dist. Raigadh	the weighment slip No. 6954 dt. 02.12.2023 issued by M/s. Disma Computerised weigh Bridge Unit-2, Disma Dharm Kanta Unit-2, Plot No. 1552, Opp. Kalamboli Railway Station, Kalamboli Steel Market, Navi Mumbai	NA	NA

## ANNEXURE - B

Sr. No.	Bill of Entry No. & Date	Exchange Rate	Advance Licence No. & Date	Item Description	HSN/CTH	Qty (MTS)	Assessable Value (Rs.)	BCD @10% (+SWS @10% on BCD) (Rs.)	ADD @3801 USD/MT (Rs.)	IGST on BCD & ADD (Rs.)	Total Duty (Rs.)	
1	8722058 dt. 10.11.2023	84.15	2411002861 dt. 16.10.2023	STAINLESS STEEL SEAMLESS PIPES GRADE 304	73044900	27.95	5456622.6	600,228	8,939,923	2,699,419	12,239,571	
2	8796174 dt. 16.11.2023	84.15	2411002861 dt. 16.10.2023	STAINLESS STEEL SEAMLESS PIPES GRADE TP304	73044900	28.316	5568583.5	612,544	9,056,990	2,742,861	12,412,395	
3	8871710 dt. 21.11.2023	84.1	2411002861 dt. 16.10.2023	STAINLESS STEEL SEAMLESS PIPES GRADE TP316	73044900	28.412	7885182.36	867,370	9,082,296	3,210,273	13,159,939	
4	8753187 dt. 13.11.2023	84.15	2411002861 dt. 16.10.2023	STAINLESS STEEL SEAMLESS PIPES GRADE TP304	73044900	27.729	5453144.93	599,846	8,869,236	2,686,001	12,155,082	
5	9156323 dt. 09.12.2023	84.3	2411003042 dt. 06.12.2023	STAINLESS STEEL SEAMLESS PIPES ASTM A312 GRADE 304	73044900	28.492	5683798.42	625,218	9,129,529	2,778,938	12,533,685	
6	9274324 dt. 16.12.2023	84.3	2411003042 dt. 06.12.2023	STAINLESS STEEL SEAMLESS PIPES GRADE 304	73044900	28.298	5641758.11	620,593	9,067,367	2,759,349	12,447,310	
7	9318802 dt. 20.12.2023	84.3	2411003042 dt. 06.12.2023	STAINLESS STEEL SEAMLESS PIPES ASTM A312 GRADE TP304	73044900	28.491	5561107.58	611,722	9,129,209	2,754,367	12,495,297	
8	8796164 dt. 16.11.2023	84.15	2411002861 dt. 16.10.2023	STAINLESS STEEL SEAMLESS PIPES GRADE TP316	73044900	28.386	7882650.27	867,092	9,079,380	3,209,242	13,155,713	
9	9156317 dt. 09.12.2023	84.3	2411003042 dt. 06.12.2023	STAINLESS STEEL SEAMLESS PIPES ASTM A312 GRADE 304	73044900	28.47	5679409.69	624,735	9,122,480	2,776,792	12,524,007	
10	9156319 dt. 09.12.2023	84.3	2411003042 dt. 06.12.2023	STAINLESS STEEL SEAMLESS PIPES ASTM A312 GRADE 316	73044900	28.448	9295292.97	1,022,482	9,115,430	3,497,977	13,635,890	
11	9156320 dt. 09.12.2023	84.3	2411003042 dt. 06.12.2023	STAINLESS STEEL SEAMLESS PIPES ASTM A312 GRADE 304	73044900	28.428	5548810.72	610,369	9,109,022	2,748,276	12,467,668	
12	9156416 dt. 09.12.2023	84.3	2411003042 dt. 06.12.2023	STAINLESS STEEL SEAMLESS PIPES ASTM A312 GRADE 304	73044900	28.497	5684795.86	625,328	9,131,131	2,779,426	12,535,885	
						<b>TOTAL</b>	339.917	75341157.01	8,287,527	108,831,994	34,642,922	151,762,443

**ANNEXURE-C**

Sr. No.	Bill of Entry No. & Date	Item Description	HSN/CTH	Qty (MTS)	Assessable Value (Rs.)	Qty Seized & IR for Confiscation u/s.111 of CA Issued	Assessable Value of seized goods (Rs.)	Balance Qty (MT) to be confiscated in the Present IR	Assessable Value of balance qty of goods (Rs.)
1	8722058 dt. 10.11.2023	STAINLESS STEEL SEAMLESS PIPES GRADE 304	73044900	27.95	54,56,623/-	19.330	37,73,851/-	8.620	16,82,772/-
2	8796174 dt. 16.11.2023	STAINLESS STEEL SEAMLESS PIPES GRADE TP304	73044900	28.316	55,68,584/-	22.960	45,15,280/-	5.356	10,53,304/-
3	8871710 dt. 21.11.2023	STAINLESS STEEL SEAMLESS PIPES GRADE TP316	73044900	28.412	78,85,182/-	4.156	11,53,340/-	24.256	67,31,842/-
4	8753187 dt. 13.11.2023	STAINLESS STEEL SEAMLESS PIPES GRADE TP304	73044900	27.729	54,53,145/-	27.729	54,53,145/-	-----	-----
5	9156323 dt. 09.12.2023	STAINLESS STEEL SEAMLESS PIPES ASTM A312 GRADE 304	73044900	28.492	56,83,798/-	28.492	56,83,798/-	-----	-----
6	9274324 dt. 16.12.2023	STAINLESS STEEL SEAMLESS PIPES GRADE 304	73044900	28.298	56,41,758/-	28.298	56,41,758/-	-----	-----
7	9318802 dt. 20.12.2023	STAINLESS STEEL SEAMLESS PIPES ASTM A312 GRADE TP304	73044900	28.491	55,61,108/-	28.491	55,61,108/-	-----	-----
8	8796164 dt. 16.11.2023	STAINLESS STEEL SEAMLESS PIPES GRADE TP316	73044900	28.386	78,82,650/-	-----	-----	28.386	78,82,650/-
9	9156317 dt. 09.12.2023	STAINLESS STEEL SEAMLESS PIPES ASTM A312 GRADE 304	73044900	28.47	56,79,410/-	-----	-----	28.47	56,79,410/-
10	9156319 dt. 09.12.2023	STAINLESS STEEL SEAMLESS PIPES ASTM A312 GRADE 316	73044900	28.448	92,95,293/-	-----	-----	28.448	92,95,293/-
11	9156320 dt. 09.12.2023	STAINLESS STEEL SEAMLESS PIPES ASTM A312 GRADE 304	73044900	28.428	55,48,811/-	-----	-----	28.428	55,48,811/-
12	9156416 dt. 09.12.2023	STAINLESS STEEL SEAMLESS PIPES ASTM A312 GRADE 304	73044900	28.497	56,84,796/-	-----	-----	28.497	56,84,796/-
<b>TOTAL</b>				<b>339.917</b>	<b>7,53,41,158/-</b>	<b>159.456</b>	<b>3,17,82,280/-</b>	<b>180.461</b>	<b>4,35,58,878/-</b>



Sr. No.	RUD No.	Particulars	Pages
1	RUD-1	Visit Note dated 26.12.2023 drawn at the registered premises of M/s SBE located at GSCB Quarter No.521, Near Ashapura Chowk, Raiya Dhar, Rajkot, Gujarat	01 to 03
2	RUD-2	Copy of DRI AZU letter F. No. DRI/AZU/CI/MISC-34/2023 dated 22.12.2023	01 to 01
3	RUD-3	Panchnama dated 17.01.2024 drawn at M/s. Apollo LogiSolutions Ltd. CFS, Survey No. 59, Kone Rasayani Road, Somatane, Navi Mumbai, Panvel, Maharashtra	01 to 08
4	RUD-4	Panchnama dated 19.01.2024 drawn at M/s. Seabird Marine Services Pvt. Ltd. CFS, Plot No. 70-81, 106B/106C, Sector-1, Dronagiri, Tal. Uran, Raigad, Maharashtra	01 to 06
5	RUD-5	Panchnama dated 18.01.2024 drawn at M/s. J.M. Baxi Ports & Logistics Pvt. Ltd. , CFS, Sec. No. 8, Dronagiri, Opp. Bhendkhal Village, Tal. Uran, Raigad, Navi Mumbai, Maharashtra	01 to 05
6	RUD-6	Statement of Shri Kamleshkumar Dayalji bhai Popat, Proprietor of M/s. SBE recorded u/s 108 of Customs Act, 1962 on 26.12.2023	01 to 03
7	RUD-7	Statement of Shri Vishal Vasantbhai Hinsu recorded u/s 108 of Customs Act, 1962 on 27.12.2023	01 to 03
8	RUD-8	Statement of Shri Piyush Surendrabhai Viramgama recorded u/s 108 of Customs Act, 1962 on 29.01.2024	01 to 03
9	RUD-9	Statement of Shri Piyush Surendrabhai Viramgama recorded u/s 108 of Customs Act, 1962 on 28.03.2024	01 to 05
10	RUD-10	Statement of Shri Yogesh Gholap Director of M/s Aerosea Forwarders Pvt. Ltd. (CHA/Customs Broker firm) recorded u/s 108 of Customs Act, 1962 on 26.12.2023	01 to 127
11	RUD-11	Panchnama dated 26.12.2023 drawn at Office Premises of M/s Aerosea Forwarder Pvt Ltd located at F-15, Neighbour Hood Shopping Complex, B/H SBI Bank, Sector-4, Nerul(W), Navi Mumbai-400706	01 to 05
12	RUD-12	Statement of Shri Ravikumar Shivaji Andhale Proprietor of M/s GPR Logistic (a Transporter firm) recorded u/s 108 of Customs Act, 1962 on 26.12.2023	01 to 78
13	RUD-13	Statement of Shri Chandraprakash Vardhichand Sanghvi recorded u/s 108 of Customs Act, 1962 on 26/27.12.2023	01 to 06
14	RUD-14	Statement of Shri Omprakash Bishnoi, Proprietor of M/s. Rajhans Enterprise situated at Plot No. 1320/1322, Road No. 15, Kalamboli Steel Market Yard, Navi Mumbai recorded u/s 108 of Customs Act, 1962 on 09.01.2024	01 to 41
15	RUD-15	Statement of Shri Devaram Durgaram Vishnoi, Proprietor of M/s Bajrangbali Enterprises recorded u/s 108 of Customs Act, 1962 on 10.01.2024	01 to 11
16	RUD-16	Statement of Shri Kamlesh Dalichand Bhandari, Partner of M/s Rajendra Tubes (India) recorded u/s 108 of Customs Act, 1962 on 01.02.2024	01 to 30
17	RUD-17	Statement of Shri Samir Hiralal Jain Partner of M/s. Classic Steel Centre recorded u/s 108 of Customs Act, 1962 on 09.01.2024	01 to 03
18	RUD-18	Statement of Shri Samir Hiralal Jain Partner of M/s. Classic Steel Centre recorded u/s 108 of Customs Act, 1962 on 05.06.2024	01 to 06
19	RUD-19	Panchnama dated 04.01.2024 drawn at Plot No. 1320, 1508,1516 and 1504 Kalamboli Steel Market Yard, Navi Mumbai	01 to 07
20	RUD-20	Statement of Shri Prince Kamleshkumar Sanghvi, partner of M/s Saviour Product Overseas, recorded u/s 108 of Customs Act, 1962 on 19.01.2024	01 to 18
21	RUD-21	Statement of Shri Prince Kamleshkumar Sanghvi, partner of M/s Saviour Product Overseas, recorded u/s 108 of Customs Act, 1962 on 01.02.2024	01 to 03
22	RUD-22	Statement of Shri Chunni Lal, Manager of M/s. Ramdev Pipe & Tube, recorded u/s 108 of Customs Act, 1962 on 31.01.2024	01 to 18

23	RUD-23	Statement of Shri Prince Kamleshkumar Sanghvi, partner of M/s Saviour Product Overseas, recorded u/s 108 of Customs Act, 1962 on 02.02.2024	01 to 21
24	RUD-24	Statement of Shri Chandraprakash Vardhichand Sanghvi recorded u/s 108 of Customs Act, 1962 on 04.04.2024	01 to 03
25	RUD-25	Statement of Shri Ravikumar Shivaji Andhale, Proprietor of M/s. GPR Logistic (a transportation firm) recorded u/s 108 of Customs Act, 1962 on 03.06.2024	01 to 39
26	RUD-26	Statement of Shri Kamleshkumar Dayaljibhai Popat, Proprietor of M/s. SBE recorded u/s 108 of Customs Act, 1962 on 28.05.2024	01 to 03
27	RUD-27	Statement of Shri Kamleshkumar Dayaljibhai Popat, Proprietor of M/s. SBE recorded u/s 108 of Customs Act, 1962 on 30.05.2024	01 to 38
28	RUD-28	Statement of Shri Rohan Rajivbhai Mehta, S/o Shri Rajivbhai Bharatbhai Mehta, Director of M/s. Surya Hybrid (NDIA) Pvt. Ltd., recorded u/s 108 of Customs Act, 1962 on 02.12.2024	01 to 39
29	RUD-29	Statement of Shri Ravi Suresh Ubhadiya, S/o Shri Sureshbhai Ubhadiya, Director of M/s. Surya Hybrid (NDIA) Pvt. Ltd., recorded u/s 108 of Customs Act, 1962 on dated 02.12.2024	01 to 37
30	RUD-30	Seizure Memo dated 20.03.2024 issued vide DIN-202403DDZ1000000F309	01 to 03
31	RUD-31	Panchnama dated 04.01.2024 drawn at Plot No.1506/1507 situated at Kalamboli Steel Market Yard, Navi Mumbai	01 to 05
32	RUD-32	Seizure Memo dated 20.03.2024 issued vide DIN-202403DDZ10000499143	01 to 03
33	RUD-33	Seizure Memo dated 08.04.2024 issued under DIN-202404DDZ10000444D8B	01 to 04
34	RUD-34	Date of order of OOC of the goods granted on 19.12.2023 (B.E No. 9156416 dt. 09.12.2023)	01 to 01
35	RUD-35	Date of order of OOC of the goods granted on 13.12.2023 (B.E No. 9156319 dt. 09.12.2023)	01 to 01
36	RUD-36	Date of order of OOC of the goods granted on 13.12.2023 (B.E No. 9156320 dt. 09.12.2023)	01 to 01
37	RUD-37	Date of order of OOC of the goods granted on 13.12.2023 (B.E No. 9156317 dt. 09.12.2023)	01 to 01
38	RUD-38	Date of order of OOC of the goods granted on 21.11.2023 (B.E No. 8796164 dt. 16.11.2023)	01 to 01
39	RUD-39	Statement of Shri Vishal Vasantbhai Hinsu recorded u/s 108 of Customs Act, 1962 on 29.01.2024	01 to 02