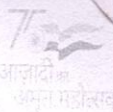
 सत्यमेव जयते	OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-I), सीमाशुल्क आयुक्त का कार्यालय (एनएस-1) NHAVA-SHEVA, JAWAHARLAL NEHRU CUSTOM HOUSE, नहावा-शेवा, जवाहरलाल नेहरू कस्टम हाउस, TAL-URAN, DISTRICT- RAIGAD, MAHARASHTRA - 400 707. ताल-उरण, जिला- रायगढ़, महाराष्ट्र - 400 707	 आज़ादी का अमृत महोत्सव
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File No. CUS/APR/SCN/1801/2025-Gr (1And1A)/JNCH Date: 08.12.2025

SCN No. 1555/2025-26/JC GR.I & IA/NS-I/CAC/JNCH

DIN: 20251278NW0000888BD2

S/10-Adj-1355/2025-26/GR.S/NS-I/CAC/JNCH

Show Cause Notice under Section 124 read with 28(4) of Customs Act, 1962 in respect of goods imported by M/s AKSH IMPEX CORPORATION (IEC-AJOPA3082D) covered under Bill of Entry No. 6514227 dated 05.11.2024-reg.

1. M/s Aksh Impex Corporation (IEC- **AJOPA3082D**) having address at Flat No. D 403, 4th Floor Plot no. 17, Shree Datt Niwas CHS, Sector 10 Near Kohinoor Tower, Kamothe, Raigad, Maharashtra -410209 (hereinafter referred to as 'the importer'), filed Bill of Entry No. 6514227 dated 05.11.2024(**RUD1**), through Customs Broker M/s Sai Dutta Shipping Agency Pvt. Ltd. (CB code-AAFCS5242LCH002) for clearance. This Bill of entry had the declared assessable value of Rs. 18,77,260/- and declared duty was Rs. 6,87,828/-.

2. Based on specific input received from NCTC vide email dated 09.11.2024, SIIB(I), JNCH had put a hold on the consignment covered under BE No. 6514227 dated 05.11.2024 through Hold No. 246/2024-25 dated 11.11.2024 (**RUD-2**) vide File No. SG/Misc-01/2023-24/HOLD/SIIB(I)/JNCH/Pt-III.

The details of the Bill of Entry No. 6514227 dated 05.11.2024 filed by the importer are mentioned as below:

Table - I

BE No. & Date	6514227 dated 05.11.2024
Bill of Lading No.	ACLJEANSA1122824 dated 28.10.2024
Container No.	APRU5022734, TDRU7935189
Importer	M/s. AKSH IMPEX CORPORATION (IEC-AJOPA3082D/0)
CHA	M/s SAI DUTTA SHIPPING AGENCY PVT. LTD. (CB code-AABCA1584BCH001)
Declared Items & CTH	WET DATES & CTH 08041020
Assessed Value	Rs. 18,77,260/-
Total declared Duty	Rs. 6,87,828/-
Declared Weight (Gross) as per B/L	57,000 Kgs.
Country of Origin	IRAQ
Port of Loading	Jebel Ali
CFS	M/s Maharashtra State Warehousing Corporation.

3. NCTC INPUT

3.1 The importer has been identified as M/s AKSH IMPEX (AJOPA3082D), located at 4th Floor, Flat No. D-403, Plot No. 17, Shree Datt Niwas CHS, Sector 10, near Kamothe, Navi Mumbai-410209. The importer is a proprietary entity of Shri Mahendra Ananda Atugade, who is shown as a resident of Animal Hospital Compound, Bai Sakarabai Dinshawa Pittie, Dr. S.S. Rao Road, Mumbai-400012 as per GST registration records (vague address).

3.2 This is the importer's fourth import to date. The importer obtained IEC on 18/01/2024 (IEC age: 11 months). This is the first time the importer is importing wet dates (commodity hopping). The COO for this consignment is shown as Iraq, which is the first instance of the importer sourcing goods from Iraq. This is also the first time the importer is importing goods from UAE (port hopping).

3.3 The previous three imports were in March 2024, April 2024, and May 2024. Thereafter, the importer remained dormant for almost five months. The entity also has two exports from Nhava Sheva, consisting of completely varied goods to different countries—Mauritius (readymade garments) and UAE (onions).

3.4 Both containers in the present consignment were selected for scanning by the RMS. These containers are also categorized as High-Risk Outliers in the present Import General Manifest (IGM). The analysis conducted by NCTC on the scanned images reveals that the images are not uniform in composition despite the declaration of a single item "Wet Dates" in the IGM.

3.5 Upon closer examination of the scanned images, it appears that the images do not match the goods declared, raising concerns regarding potential discrepancies between the declared cargo and the actual contents of the container. (Copies are attached.)

3.6 Analysis of the E-way bill data associated with the entity's GSTIN reveals that the importer had no outward supplies. One inward supply made by the importer fell under Chapter 85, which is entirely different from the goods currently being imported.

3.7 The supplier of the present consignment has been identified as M/s Complete Pack General Trading LLC, UAE. This supplier has sent a total of 12 consignments to India to date, 7 of which were supplied to an entity recently involved in a seizure related to an outright smuggling case, wherein cigarettes were found concealed in a consignment declared as gypsum plaster boards (M/s Amaze Traders).

3.8 In view of the above, especially the suspicious scanned images, the background of the supplier, and the importer's hopping behavior in terms of both commodity and country of origin, it is requested that a thorough 100% supervised examination of the subject container be conducted. Past imports may also be investigated accordingly. Photographs of the consignment/goods may also be shared.

4. Examination findings:

4.1 The seal(s) found on the said containers matched with the shipping line's seal numbers mentioned in the Bill of Lading (see Table-II) and were found intact. Additionally, Customs Bottle Seal No. 4760699 was found affixed in intact condition on container No. APRU5022734, which was sealed by CSD, JNCH as the said container was marked suspicious by CSD, JNCH. The goods stuffed in the containers mentioned in Table-I were examined by officers of SIIB (I), JNCH under Panchanama dated 09.12.2024 (**RUD-3**). The weighment details declared and found during examination are in Table-II below:

Table-II

Sr No.	Container No.(40 Fts)	Seal No. Found	Gross cargo weight as perBL(in Kgs.)	Gross Weight as per weighm ent slip (in Kgs.)	Contai ner Tare Weight (in Kgs.)	Gross CargoWei ght as per weighmen t slip (in Kgs.)
1	APRU5022 734	Custo m Bottle Seal 47606 99 & 00436 6	28500	35400	4750	30650
2	TDRU7935 189	00441 0	28500	34380	4650	29730

4.2 The gross cargo weight as per weighment slip for container numbers APRU5022734 and TDRU7935189 is approximately 2150 kg and 1230 kg more than the declared gross weight in the Bill of Lading. Thus, there is an excess weight of 3380 kg over the declared weight. During the course of examination, **192 PP bags** of wet dates containing **6,086 kg** of wet dates and **900 gunny bags** containing **53,054 kg**

of areca nuts (split) were found concealed behind the PP bags of wet dates in both containers. A total of **6.09 MT** of wet dates was found against the declared **56 MT** in the Bill of Entry. Two-layered packing was found in the "Areca Nut (Split)" cargo—outer layer: brown jute gunny bag; inner layer: white PP bag. Two-layered packing was also found in wet dates—outer: orange PP bag; inner: transparent thin PP bag.

4.3 The importer submitted various documents including the Bill of Entry, Bill of Lading (**RUD 4**), invoices, packing list (**RUD 5**), COO certificate of Iraq issued by Dubai Chamber of Commerce (**RUD 6**), FSSAI licence No. 11524998000120 (**RUD 7**), certificate of fumigation(**RUD 8**), and phytosanitary certificate(**RUD 9**) for import of wet dates.

4.4 Marking on the jute gunny bags read "**Sachamoti**", and markings on orange PP bags read "**Premium Quality Best Selected Dates, Weight: 30 Kg, Origin: IRAQ**", etc. An FSSAI licence sticker was found pasted on the orange PP bags of wet dates. The net weight was mentioned as "50 KGs Bags", whereas the actual weight found during examination was approx. 30 kg.

4.5 Areca nuts were found concealed in brown jute gunny bags placed behind the orange PP bags containing wet dates in both containers. The details of the goods and their respective weights found during examination are tabulated below:

Table III (Wet dates)

Sr. No.	Container No. (40 Fts Reefer)	Total No. of PP Bags of Wet Dates	Weight of empty PP Bag (approx.)	Weight of Wet dates in each PP Bag (approx.)	Total Net weight of the Wet Dates (in Kgs)
1	APRU5022734	94	100 gm	31.9 Kg	2998.6
2	TDRU7935189	98	100 gm	31.5 Kg	3087
Total		192			6085.6

Table IV (Areca nuts split)

Sr. No	Container No. (40 Fts Reefer)	Total No. of Gunny Bags of Areca Nuts	Weight of empty Gunny Bag (approx.)	Net Weight of Areca Nuts in each Gunny Bag (approx.)	Total Net weight of the Areca Nuts (in Kgs)
1	APRU5022734	457	900 gm	58.9 Kgs	26917.3
2	TDRU7935189	443	900 gm	59 Kgs	26137
Total					53054.30

4.6 The areca nuts were concealed/mis-declared. They are restricted (subject to minimum import price) and liable for confiscation under Sections **111(e), 111(l), and 111(m)** of the Customs Act, 1962. Wet dates were used as cover cargo to conceal areca nuts; therefore, the imported goods "Wet Dates – 6,086 kg" are liable for confiscation under Sections **111(m)** and Section **119** of the Customs Act, 1962.

5. SEIZURE MEMO:

In respect of the Concealment/mis-declaration found during the examination of goods covered under bill of entry No. 6514227 dated 05.11.2024 under Panchanama dated 09.12.2024, undeclared goods were found as Areca Nuts (53054.30 Kgs) along with Wet Dates (6085.6 Kgs). Therefore, it appears that the importer has mis-declared the said goods and the goods covered under the said Bill of entry appear liable for confiscation under Section 111(e), 111(l) and 111(m) of the Customs Act, 1962. The subject Goods were seized by SIIB(l), JNCH vide Seizure Memo-105/2024 (**RUD 11**) dated 10.12.2024 under Section 110(1) of the Customs Act, 1962 vide DIN no. 20241278NY000000B3B0.

6. Valuation and Duty Calculation:

6.1 The value of the goods declared by the importer in Bill of Entry No. 6514227 dated 05.11.2024 for the declared goods *Wet Dates* is as under:

Table V

Sr. No	Goods Declared	Total Net weight of Goods in MT	Rate of goods Per MT (AED)	Total Value (In AED)	Total value of Goods in Rs.(exchange rate of 1 AED=23.6 INR) (including insurance @1.125%)
1	Wet dates	56 MT	1404.64	78660	1877260

6.2 However, during the examination, only 6.09 MT of wet dates were found as against the declared 56 MT in the Bill of Entry and Import Documents. A total of 53.0543 MTs of the un-declared goods i.e, Areca Nuts (Split) were found concealed during the examination behind the Wet dates. As per CBIC Notification No. 73/2024-Customs (N.T.) dated 30.10.2024 (**RUD10**), the tariff value of Areca Nuts was prescribed at USD 6,552 per metric ton. Accordingly, the re-determined value of the consignment covered under B/E no 6514227 dated 05.11.2024 is calculated as below:

Table- VI

Sr No	Goods Found during Examination	Total Net weight of Goods found in MTs	Rate of Goods per MT (USD)	Total Value in USD	Total Value of Goods in Rs. (Exchange rate: Rs. 85.65/USD)
1.	Areca Nuts (Splits)	53.0543	6,552	3,47,612	2,97,72,968/-

Table -VII

Sr no	Goods Found during Examination	Total Net weight of Goods found in MTs	Rate of Goods per MT (AED)	Total Value in (AED)	Total Value of Goods in Rs.(exchange rate of 1 AED=23.6 INR)
1.	Wet Dates	6.09	1404.643	8554.2759	2,01,881

6.3 Accordingly, the value of the Seized Areca Nuts has been determined as INR 2,97,72,968/- based on applied exchange rate of USD 1= INR 85.65. The import of Areca Nut is subject to effective Customs duty @110% (CTH 08028020). Therefore, the total revised value of the consignment comes out to be Rs. 2,97,72,968 + Rs. 2,01,881 = **Rs. 2,99,74,849/-**. The detailed calculation of the resultant duty and differential duty is furnished in the table below:

Table-VIII

Table-IX

Sr. No	Goods Description	CTH	Revised Assessable Value in Rs.	Effective BCD	SWS	IGST	Effective Customs duty	Total Import Duty in Rs.
1	Areca Nuts (Spilts)	08028020	2,97,72,968	100 %	0	5%	110%	3,27,50,265
2.	Wet Dates	08041020	2,01,881	20%	10%	12%	36.64%	73,969
	Total Assessable value		2,99,74,849/-			Total Duty		3,28,24,234 /-
	Sl. No	Total Duty Determined in Rs.		Total Declared Duty in Rs.		Differential Duty in Rs.		
	1.	3,28,24,234		6,87,828.10		3,21,36,406/-		

6.4 Hence, from the calculation table (Table IX), it is evident that concealed Areca Nuts has resulted in a substantial **differential duty liability of Rs. 3,21,36,406/-**. This substantial difference clearly establishes that the importer attempted to mis-declare and conceal high-value goods with the intent to evade customs duty.

7. Summons and Statements:

7.1 A Summons dated 09.12.2024 under Section 108 of the Customs Act, 1962 was issued to M/s. Aksh Impex Corporation (IEC: AJOPA3082D) to the registered address 4th Floor, Flat No. D403, Plot No. 17, Shree Dutt Niwas CHS, Sector10, Near Kamothe -410209, directing the authorized representative of M/s. Aksh Impex Corporation to attend for proceedings on 09.12.2024.

- I. During the course of investigation, statement of Shri Mahendra A Atugade, Proprietor of M/s. Aksh Impex Corporation (IEC: AJOPA3082D) recorded on 09.12.2024 under section 108 of Customs Act (**RUD 12**), 1962 wherein he interalia stated that:
 - II. He is the proprietor of the M/s Aksh Impex Corporation. He started this firm in Nov, 2023 for import/export business as he had experience of the same.
 - III. He knew that one consignment imported by M/s Aksh Impex Corporation covered under Bill of Entry No. 6514227 dated 05.11.2024 is under investigation by SIIB(I), JNCH.
 - IV. The impugned goods belong to his friend Shri Sachin Haridas Pansare and Nitin Sudharkar Yewale, friend of Shri Sachin Haridas Pansare.
 - V. There was an agreement signed between him and Nitin & Sachin on 19.10.2024 (**RUD 13**). Shri Sachin sent the documents on his whatsapp on 31.10.2024 for this shipment.
 - VI. He met Shri Sachin Haridas Pansare in fruit market 06 months before. Shri Sachin Haridas Pansare got cleared his earlier 04 consignments.
 - VII. He was not aware of the mis-declaration in the said shipment and he had authorized Shri Sachin Haridas Pansare as authorized representative, who called him during examination of the goods. Thereafter, he visited CFS MSWC to witness the examination proceedings. He acknowledged to have seen the gunny bags stuffed with Areca Nuts behind the first 02 rows in the container.
 - VIII. He was not in contact with the supplier. The import documents were shared by Shri Sachin Haridas Pansare through Whatsapp. He submitted copy of screenshot of whatsapp chat with him wherein he forwarded all the documents for the impugned shipment (**RUD 14**).
 - IX. He did not place the order for the said shipment. Shri Nitin Sudhakar Yewale placed the order.
 - X. He used to give the clearance work to M/s Sai Dutta Shipping Agency Pvt. Ltd. through Shri Sachin Haridas Pansare. Shri Sachin Haridas Pansare was handling everything. He offered him 10-20% commission after clearance of the shipment.
 - XI. He opened the bank account and he handles everything related to the bank payment, emails, financial transaction, OTP.
 - XII. He has not made any payment to the supplier for the impugned shipment.
 - XIII. He has no idea regarding delivery order or payment of charges to the shipping line.
 - XIV. He has no idea about the buyer of the goods after customs clearance.

7.2 Further statement of Shri Mahendra A Atugade was recorded on 10.12.2024 under section 108 of the Customs Act, 1962 (RUD 15), wherein, he interalia, stated that:

- I. The impugned goods do not belong to him but belong to one of his friends Shri Sachin Haridas Pansare and Shri Nitin Sudhakar Yewale, friend of Shri Sachin Haridas Pansare.
- II. The beneficial owners of the subject goods covered under BE No. 6514227 dated 05.11.2024 are Shri Nitin Sudhakar Yewale and Shri Sachin Haridas Pansare.
- III. Shree Sachin Pansare introduced him to the beneficial owner Shri Nitin Sudhakar Yewale. He submitted business agreement dated 19.10.2024 on his IEC's letterhead, with Nitin Sudhakar Yewale and Shree Sachin Pansare.
- IV. He was promised Rs. 10,000/- (Rupees Ten Thousand Only) as commission by Shri Nitin Sudhakar Yewale after the completion of out of charge and handing over of the goods covered under the BE No. 6514227 dated 05.11.2024 to Shri Sachin Haridas Pansare.
- V. This is the first time he imported the consignment covered under BE No. 6514227 dated 05.11.2024 on the commission basis. He submitted that previously his imports were 100 % examined by the docks officers.
- VI. He didn't put any purchase order for the goods covered under the said BE No. 6514227 dated 05.11.2024. It's Nitin Sudhakar Yewale, who placed the purchase order for the said goods as he had executed the agreement dated 19.10.2024 with him to use his IEC. Further, he would have been paid Rs. 10,000/- (Rupees Ten Thousand Only) by Shri Sachin Pansare on behalf of Shri Nitin Sudhakar Yewale, after the clearance of the goods.

7.3 Summons dated 28.04.2025 was issued to M/s. Aksh Impex Corporation (IEC: AJOPA3082D) to the registered address 4th Floor, Flat No. D403, Plot No. 17, Shree Dutt Niwas CHS, Sector 10, Near Kamothe -410209 directing authorized representative of M/s. Aksh Impex Corporation to attend for proceedings on 05-05-2025.

- I. In response to the Summons dated 28.04.2025, Shri Mahendra A Atugade, Proprietor of M/s Aksh Impex Corporation appeared before the Senior Intelligence Officer and tendered his voluntary statement dated 06.05.2025 (RUD 16) wherein he inter-alia stated:
- II. He used to pay Rs. 5000/- to M/s Sai Dutta Shipping Agency per container for clearing of the consignment. For this, he did not pay anything as the consignment was put on hold by SIIB(I)
- III. that he paid Rs. 1,87,000 to his CB M/s Sai Dutta Shipping agency on 08.11.2024 for one consignment of apples imported under Bill of Entry no. 6514316 dated 05.11.2024. The payment was made for paying customs duty and other miscellaneous expense like shipping line and container charges.
- IV. that the Custom Broker M/s Sai Dutta Shipping agency was totally unaware of the mis-declaration in the said consignment like himself as he had no Idea about the mis-declaration.
- V. that all import related arrangements were done by Shri Nitin Sudhakar Yewale and the clearance work was done by Shri Sachin Pansare on behalf of M/s Aksh Impex
- VI. that this is the first time he had imported the consignment covered under BE No. 6514227 dated 05.11.2024 on the commission basis. He also added that previously his imports were 100 % examined by the docks officers.
- VII. that he didn't put any purchase order for the goods covered under the said BE No. 6514227 dated 05.11.2024, It was Nitin Sudhakar Yewale, who placed the purchase order for the said goods and Nitin Sudhakar Yewale had paid him Rs. 5,00,000/- in cash for duty payment and other clearance work. From Rs. 5,00,000/-, he paid back 2,50,000/- to Shri Nitin Shudhakar Yewale on 11.12.2024 & 12.12.2024.
- VIII. that Shri Sachin Pansare informed him that Nitin Sudhakar Yewale had called Shri Sachin Pansare to pay back the money as the consignment clearance process will take more time. Nitin Sudhakar Yewale didn't say anything about the hold of the consignment. He also provided his account details with statements and he had put his dated signature on this.
- IX. that he did not have any contact details or address of Shri Nitin Sudhakar Yewale, only Sachin Pansare was in contact with him for all the import related work for the

consignment under the bill of entry no. 6514227 dated 05.11.2024. It was Sachin Pansare who was the point of contact between him and Nitin Sudhakar Yewale.

X.that he was not in contact with Shri Nitin Sudhakar Yewale and it was Sachin Pansare who was in contact with him, so he didn't try to contact him, also he did not have any contact number of Shri Nitin Sudhakar Yewale.

XI.that, he is innocent and was deceived by Shri Sachin Pansare and Shri Nitin Sudhakar Yewale. He had just made an agreement with them for letting them use his IEC for import and he would have been paid only 10,000 per container for every import. Also, in his agreement it was written that no restricted or prohibited goods should be imported using his IEC. But still in the very first consignment they did something like this. He requested to take lenient view regarding his role in the smuggling of broken Areca Nuts covered under the BE no. 6514227 dated 05.11.2024.

7.4 Summons dated 10.12.2024 was issued to Sachin Haridas Pansare, Marketing Agent for Importer M/s Aksh Impex Corporation to the registered address :Waman Tukaram Patil Marg, Neel Durga Hotel, Navjivan Sahakar Mandal, Kashinath Patil Wadi, Ghatla Village, Chembur, Mumbai-400071directing him to attend for proceedings on 10.12.2024.

- I.In response to the Summons dated 10.12.2024, MR Sachin Haridas Pansare, Marketing Agent for Importer M/s Aksh Impex Corporation appeared before the Senior Intelligence Officer and tendered his voluntary STATEMENT dated 10.12.2024(RUD 17) wherein, he inter alia, stated that:
- II.That he is the Marketing Agent for Importer M/s. Aksh Impex Corporation. He mentioned that he was 35 years and presently residing at Waman Tukaram Patil Marg, Neel Durga Hotel, Navjivan Sahakar Mandal, Kashinath Patil Wadi, Ghata Village, Chembur, Mumbai, Maharashtra-400071. He completed his 8th class from Kumud Vidya Mandir, Deonargaon, Govandi(E).
- III.That he was aware he had been summoned by SIIB(I), JNCH to give his statement in connection with the case of smuggling of Areca nut by M/s. Aksh Impex Corporation, imported under Bill of Entry No. 6514227 dated 05.11.2024.
- IV.that he did not possess any legal position in M/s. Aksh Impex Corporation. He knew shri Mahendra A Atugade via a mutual friend Mr. Mohan Chavhan who deals in selling of perishable goods i.e, apple, kiwi, mandarin and oranges in APMC Market, Vashi.
- V.that M/s. Aksh Impex Corporation deals in business of buying and selling of Chinese Mandarin, Orange and Apple. He served as a mediator between M/s. Aksh Impex Corporation and the Wholesaler from the APMC Market in Vashi.
- VI.On asked about the content of the goods ordered with foreign supplier and imported vide BOE No. 6514227 dated 05.11.2024, he said that the Items imported vide the said Bill of Entry was placed by Mr. Nitin Sudhakar Yewale (Mobile No. 8976128151).Mr. Nitin Sudhakar Yewale was responsible for order placement, payment to the supplier and clearance of the goods.
- VII.that he only knows that the said B.E. related to the importation of "Wet Dates" from Dubai based supplier. He submitted a copy of Adhaar card of Shri Nitin Sudhakar Yewale for reference (RUD XX).
- VIII.That M/s. Sai Dutta Shipping Agency Pvt. Ltd. (AAFCS5242LCH002) filed the Bill of Entry No. 6514227 dated 05.11.2024 on behalf of M/s. Aksh Impex Corporation. The documents for the same was provided by him to C.B. firm.
- IX.On being shown a signed copy of a formal letter between him, Nitin S Yewale and, IEC holder of M/s Aksh Impex Corporation, Sh. Mahendra A Atugade, he was asked about the same. He acknowledged the said formal letter in which Nitin Sudhakar Yewale and himself agreed that they would use the IEC license only for export-import of goods i.e. onion, banana, wet dates, orange etc. on commission basis.
- X.That he knew about Shri Anil, Custom Broker of M/s Sai Dutta Shipping Agency. Earlier, he used to work in the said C.B. firm as delivery agent.
- XI.That he personally collected the documents related to B.E. 6514227 dated 05.11.2024 from Shri Nitin Sudhakar Yewale at the CHA office on 31/10/24. Later the documents were forwarded to the importer Shri Mahendra A. Atugade by him via whatsapp
- XII.He accepted on behalf of Importer that M/s. Aksh Impex Corporation had violated the provisions of Customs Act, 1962 by mis-declaring goods covered under said B/E in terms of description.
- XIII.That he had imported four consignments of orange, apple & mandarin etc. However, at that time, he did not possess the details of those imports except for the consignment of apples.

- XIV. On being asked about concealment of Areca Nuts in the consignment declared as Wet Dates under the Bill of Entry No. 6514227 dated 05.11.2024, he said was completely unaware that the goods were mis declared as areca nuts. He was present as the authorized representative on behalf of the importer M/s Aksh Impex Corporation during the examination.
- XV. That he was not aware about the concealment of areca nut in the consignment imported by M/s Aksh Impex Corporation vide Bill of Entry No. 6514227 dated 05.11.2024.
- XVI. That the importer Shri Mahendra A. Atugade authorised him for examination of the said shipment. No specific instructions were given to him by Shri Mahendra A. Atugade for the examination of the said consignment.
- XVII. That the order was made by Shri Nitin Sudhakar Yewale. Additionally, he was responsible for making the payment for the current shipment.
- XVIII. That he was to sale the imported wet dates to his clients. For each and every sale of imported wet dates, he would have been getting some commission.
- XIX. That Shri Nitin Sudhakar Yewale had intended to take the delivery order, but this was not possible since the consignment was on hold and a PQ certificate from IRAQ was necessary for its clearance.
- XX. That he had not paid a single penny for import of the said consignment and he was not involved directly/indirectly in dealing with the said consignment in any manner.

7.5 Summons dated 28.04.2025 was issued to Shri Sachin Haridas Pansare to the registered address: Waman Tukaram Patil Marg, Neel Durga Hotel, Navjivan Sahakar Mandal, Kashinath Patil Wadi, Ghatla Village, Chembur, Mumbai-400071 directing him to attend for proceedings on 05-05-2025.

- I. In response to the Summons dated 28.04.2025, Shri Sachin Haridas Pansare, appeared before the Senior Intelligence Officer and tendered his voluntary statement dated 05.05.2025(RUD 18) wherein he inter-alia sated:
- II. that he agreed with his previous statement.
- III. that he was aware that he had been summoned by SIIB(I) to give his statement in connection with a case of smuggling of Areca nut by M/s. Aksh Impex Corporation, imported under Bill of Entry No. 6514227 dated 05.11.2024.
- IV. that the order for the items imported vide said Bill of Entry was placed by Mr. Nitin Sudhakar Yewale (Mobile No. 8976128151), who was also responsible for payment to the supplier and clearance of the goods.
- V. that he only knew that the said B.E related to the importation of "Wet Dates" from Dubai based supplier.
- VI. that he was unaware that the goods covered under the said Bill of Entry was Areca Nuts in Place of Wet Dates.
- VII. that he had approached the customs broker to clear the consignment.
- VIII. that the CHA was not aware about the goods covered under Bill of Entry was Areca Nuts in place of Wet Dates.
- IX. that Mr. Nitin Sudhakar Yewale did not meet the CHA regarding the said consignment.
- X. that Mr. Nitin Sudhakar Yewale had neither met nor contacted him from the date of his arrest until 05.05.2025.
- XI. that he tried to contact Mr. Nitin Sudhakar Yewale and went to his home also but he was not there.
- XII. that as on 05.05.2025, their home was not being lived in by Nitin Sudhakar Yewale and his family members.
- XIII. that some unknown persons were living in the house of Mr. Nitin Sudhakar Yewale and he was sure that they were not relatives of Mr. Nitin Sudhakar Yewale.
- XIV. He Submitted the Bank account details Mr. Nitin Sudhakar Yewale (RUD XX) along with a copy duly signed by him.
- XV. that he did not have any further details about Mr. Nitin Sudhakar Yewale or his family's current address. Also mobile no. of Mr. Nitin Sudhakar Yewale was not reachable.
- XVI. that he did not have details of any office, company, firm premises of Nitin Sudhakar Yewale or his relatives.
- XVII. that he knew Mr. Nitin Sudhakar Yewale for 2-3 years through common worksite at Nhava-Sheva. He met Mr. Nitin Sudhakar Yewale at Belapur near laxmi hotel for import of the said consignment.
- XVIII. that he hadn't met Mr. Nitin Sudhakar Yewale at his address or his family members.
- XIX. that Mr. Nitin Sudhakar Yewale was working as a customs clearance related work.

- XX.that he was unaware of Mr. Nitin Sudhakar Yewale's CHA or his regular client.
XXI.that he was ready to co-operate with the department as and when required.

7.6 Summons dated 19.12.2024 was issued to M/s Sai Dutta Shipping Agency to the registered address at Flat No.10, Jain House, 1st Floor, 154 Jerbai Wadia Road, Parel, Mumbai, MH-requesting authorized representative of M/s Sai Dutta Shipping Agency to attend for proceedings on 26.12.2024

- I.In response to the Summons dated 19.09.2024, MR. HARSHAD UDAYSEN MAJREKAR, CUSTOM BROKER (CB-G CARD G-4896/2022) of SAI DUTTA SHIPPING AGENCY PVT. LTD. (CB CODE-AAFC5242LCH002) appeared before the Senior Intelligence Officer and tendered his voluntary STATEMENT dated 26.12.2024 (**RUD 19**) wherein, he interalia, stated that:
- II.That He is an Employee of M/S SAI DUTTA SHIPPING AGENCY PVT. LTD. residing at a-308, Classic Shrishti, Near DAV School, Plot 30, Sector-3, New Panvel East, Panvel Raigarh, Maharashtra, 410206 along with his family. He
- III.That he has been working in M/s SAI DUTTA SHIPPING AGENCY PVT. LTD. as an employee (G-CARD Holder C-4896/2022) since 2022 to till date.
- IV.That he was summoned to give submissions and documents in connection with one consignment imported by M/s Aksh Impex Corporation covered under Bill of Entry No. 6514227 dated 05.11.2024 which is under investigation by SIIB(I), JNCH.
- V.That M/S SAI DUTTA SHIPPING AGENCY PVT. LTD. Customs Broker, had filed the Bills of Entry on behalf of M/s Aksh Impex Corporation on the basis of the documents provided by them.
- VI.That Shri Mahendra Atugade, the Proprietor of M/s Aksh Impex Corporation along with Mr. Sachin Pansare came to their office at Belapur Branch of M/s SAI DUTTA SHIPPING AGENCY PVT. LTD.) for clearance of the goods imported by them in the month of March 2024.
- VII.That they had done the KYC of the importer and submitted the KYC documents (IEC copy, GST certificate, AADHAR CARD, PAN CARD, APEDA, FSSAI, copy of Bank Authorization Letter issued by Yes Bank etc.). 26/12/2024.
- VIII.That they had received the import documents from the Importer M/s Aksh Impex Corporation through mail. He submitted the copies of mail received (**RUD 20**) from the importer in support of the same.
- IX.On being asked whether had also cleared any consignments of M/s Aksh Impex Corporation previously, he said that he had filed 4 bills of Entry on behalf of M/s Aksh Impex Corporation. Out of the 4 Bills of Entry, 3 consignments had been cleared previously vide BE No. 2552977 dated 13.03.2024, goods Declared fresh orange BE No. 2877943 dated 04.04.2024 goods Declared fresh orange, BE No. 6514316 dated 05.11.2024 goods Declared fresh apple. He also submitted copies of the Bills of Entry along with all related documents.
- X.That the origin of goods covered under the said bill of entry was IRAQ.
- XI.That Mr. Mahendra Atugade the proprietor M/S. Aksh Impex Corporation of the importer had informed them that they deal in import of goods like fruits etc.
- XII.That he was aware of the rules of import and of all the notification pertaining to the said goods.
- XIII.On being asked if he was aware about the imported goods, he answered that, as per invoice and packing list goods were WET DATES and same he had declared in bill of entry.
- XIV.On being shown the Panchanama drawn during the examination of the said goods and finding of concealment of Areca Nuts, he said that they had filled bill of entry as per invoice and packing list as provided by the importer and after approval of the checklist by the importer. He agreed that the during the examination mis-declaration was found the goods found was ARECA NUTS Hidden behind wet dates. He said, he was also present at the time of examination of the goods under the panchnama dated 09.12.2024.
- XV.On being asked the possibility of Smuggling Areca Nuts into India by the way of mis-declaration/Concealment, he said that he had filled the said bill of entries as per the documents provided by the importer. He denied to comment on importer's intention.
- XVI.On being asked, how much he charged from the Importer for clearance of the goods, he mentioned that they normally charged Rs. 5000 per Container and other receivable charges they charge extra depends upon the clients or Number of the Containers/type of Containers.

7.7 Summons dated 19.12.2024 and 28.04.2025 was issued to Shri Nitin Sudhakar Yewale to the registered address at Room No. 223, Tranzist Camp, Park Site, Near Shivaji Maidan, Vikhroli West, Mumbai-400079 directing him to attend for proceedings on 30.12.2024 and 07.05.2025 respectively.

In response to the Summons dated **19.09.2024** and **28.04.2025**, **Shri Nitin Sudhakar Yewale** has failed to appear before the SIIB(I) and is presently evading service of the summons and he is currently absconding in connection with this case. Further, during the search of the addresses, it was found that the addresses did not exist and the search could not be executed, and therefore, further summons were not issued.

8. Roles of the persons involved:

8.1 Shri Mahendra A. Atugade knowingly permitted the use of his Importer-Exporter Code (IEC) by third parties, namely Shri Sachin Haridas Pansare and Shri Nitin Sudhakar Yewale, for monetary consideration. He was responsible for handling all operational functions of the firm, including bank payments, e-mails, financial transactions, OTP authentication, and other related activities. Despite having prior experience in import and export operations, Shri Mahendra A. Atugade allowed his IEC to be utilised by the aforesaid individuals. In his statements dated 09.12.2024 and 10.12.2024, he admitted to having executed an agreement with them for lending his IEC, thereby attempting to shift the onus onto these individuals. The act of permitting the use of his IEC by third parties constitutes a clear violation of Section 7 of the Foreign Trade (Development and Regulation) Act, 1992, read with Policy Circular No. 6 (RE-2013)/2009-2014 dated 16 September 2013 issued by the DGFT. This act of commission on the part of Shri Mahendra A. Atugade facilitated the illegal import of Areca Nuts in the impugned shipment and resulted in an attempt to evade substantial customs revenue amounting to Rs. 3,21,36,406/- (Ref: Table IX). Furthermore, given that he provided his IEC for monetary consideration, executed an agreement with Shri Sachin Haridas Pansare and Shri Nitin Sudhakar Yewale, and managed all operational activities of the firm, it is evident that the mis-declaration could not have taken place without his knowledge.

8.2 Shri Sachin Haridas Pansare, acting as the Marketing Agent for M/s. Aksh Impex Corporation, played a crucial role in persuading the IEC holder/importer, **Shri Mahendra A. Atugade**, to permit the use of his IEC for monetary consideration. By doing so, he facilitated the illegal import of Areca Nuts concealed in the guise of Wet Dates. Prima facie, it appears that he, along with his associate **Shri Nitin Sudhakar Yewale**, hatched a conspiracy to smuggle Areca Nuts by using the IEC of Shri Mahendra A. Atugade. Shri Sachin Haridas Pansare obtained the import documents from Shri Nitin Sudhakar Yewale and forwarded them to Shri Mahendra A. Atugade via WhatsApp for the purpose of filing the impugned Bill of Entry. He was also responsible for appointing the Customs Broker in the instant case. It is evident that the arrangement could not have been executed without his knowledge, as he acted as the marketing agent and as the key link between the IEC holder, Shri Mahendra A. Atugade, and Shri Nitin Sudhakar Yewale. These facts indicate that Shri Sachin Haridas Pansare, in collusion with Shri Nitin Sudhakar Yewale, participated in the deliberate attempt to import Areca Nuts by way of mis-declaration and concealment, thereby attempting to evade substantial government revenue amounting to Rs. 3,21,36,406/- (Ref. Table-IX).

8.3 Shri Nitin Sudhakar Yewale, identified as one of the beneficial owners of the impugned goods, played a pivotal role in orchestrating the illegal import of Areca Nuts. He was responsible for placing the purchase order, arranging and facilitating payments, coordinating documentation, and managing the clearance process for the consignment sourced from the Dubai-based supplier, M/s Complete Pack General Trading LLC. Further, he, in collusion with Shri Sachin Haridas Pansare, induced Shri Mahendra A. Atugade to permit the use of his IEC on a commission basis for the import of the said goods. The foreign supplier has reportedly dispatched a total of 12 consignments to India to date, 7 of which were addressed to an entity recently implicated in an outright smuggling seizure. These facts indicate that Shri Nitin Sudhakar Yewale, in collusion with the foreign supplier, deliberately attempted to import Areca Nuts through mis-declaration by concealing them behind cover goods

declared as "Wet Dates" thereby attempting to evade substantial government revenue amounting to Rs. 3,21,36,406/- (**Ref. Table-IX**). Further, his failure to comply with the summons and his continued absconding since the detection of the case indicate that he played an active role in the import of the consignment by mis-declaring areca nuts (split) as wet dates and is attempting to evade the ongoing investigation.

8.4 That, in view of the above, Shri Mahendra A Atugade, Shri Sachin Haridas Pansare and Shri Nitin Sudhakar Yewale together hatched a conspiracy to import Areca Nuts (split) by way of mis-declaration/ concealment which has resulted into duty evasion of Rs. 3,21,36,406/-, and therefore have committed offence under Section 132 and Section 135 (1) (a) and (b) of the Customs Act, 1962, punishable under section 135 (1) (a) (i) (A) and 135 (1) (b) (i) (A) *ibid* and is fit case for launching prosecution as per CBIC Circular 12/2022 dated 16.08.2022.

8.5 In view of the facts and circumstances of the case, there were reasons to believe that Shri Mahendra A Atugade and Shri Sachin Haridas Pansare had committed offences punishable under Section 135 of the CA, 1962 and hence were liable to be arrested under Section 104(1) *ibid* read with CBIC Circular No. 13/2022-Customs dated 16.08.2022.

8.6 Further, due to the mis-declaration / concealment by the Importer, M/s Aksh Impex Corporation, the resultant differential duty works out to be Rs. 3,21,36,406/- which is to be recovered from the Importer and for the act of omission and commission, the Importer is liable to penalty under Section 112(a) and/or Section 114A and Section 114AA of the Customs Act, 1962.

9. Arrest and Court Proceedings:

9.1 During the course of investigation, two accused were arrested under Section 104 of the Customs Act, 1962 read with provisions of Section 132 and 135 of the Customs Act, 1962 and CBIC Circular 13/2022 dated 16.08.2022 viz. Mahendra A Atugade and Sachin Haridas Pansare were arrested by SIIB(I) officers vide Arrest Memo dated 10.12.2024 under section 104 of the Customs Act, 1962 issued vide DIN no.20241278NY00000DD6A (**RUD 21**) and 20241278NY000031893A (**RUD 22**) respectively. Thereafter, Mahendra A Atugade and Sachin Haridas Pansare were produced before the Hon'ble Judicial Magistrate, First Class-Uran Court, Uran on 10.12.2024, wherein the Hon'ble Court remanded the accused to judicial custody till 23.12.2024 (**RUD 23**).

9.2 The Accused, Mr. Mahendra A Atugade, filed for default Bail before the Court of Judicial Magistrate, First Class at URAN, PANVEL, RAIGAD. The same was granted by the Judicial Magistrate, First Class on 15.01.2025(**RUD 24**).
The Accused, Mr. Sachin Haridas Pansare, filed for default Bail before the Court of Judicial Magistrate, First Class at URAN, PANVEL, RAIGAD. The same was granted by the Judicial Magistrate First Class on 28.01.2025 (**RUD 25**).

9.3 Shri Mahendra A. Atugade was granted bail by the Hon'ble Court, subject to the following conditions:

- i. Furnishing personal bond of Rs. 50,000 and solvent local surety of like amount as directed by the Court.
- ii. Attendance before the office of Special Investigating and Intelligence Branch (Import),JNCH, Nhava Sheva on every 3rd Friday of the month from 02:00 PM to 04:00 P.M till further order
- iii. Prohibition from contacting or influencing any witnesses or tampering with evidence.
- iv. Attend the Office of the office of Special Investigating and Intelligence Branch (Import),JNCH, Nhava Sheva as and when called by a notice and co-operate with the investigation agency
- v. Surrender of his passport before the office of Special Investigating and Intelligence Branch (Import),JNCH, Nhava Sheva till the completion of the case
- vi. File his address proof and mobile number with the office of Special Investigating and Intelligence Branch (Import),JNCH, Nhava Sheva.

9.4 Shri Sachin Haridas Pansare was granted bail by the Hon'ble Court, subject to the following conditions:

- i. Furnishing personal bond of Rs. 50,000 and solvent surety of like amount as directed by the Court Restriction from leaving the jurisdiction of the Court without prior written permission.
- ii. Attendance before the office of Special Investigating and Intelligence Branch (Import), JNCH, Nhava Sheva on every 2nd and 4th Monday of each month from 02:00 PM to 04:00 P.M till further order
- iii. Prohibition from committing similar nature of offence, influencing any witnesses and tampering with evidence.
- iv. Attend the Office of the office of Special Investigating and Intelligence Branch (Import), JNCH, Nhava Sheva as and when called by a notice and co-operate with the investigation agency.
- v. Surrender of his passport before the office of Special Investigating and Intelligence Branch (Import), JNCH, Nhava Sheva till the completion of the case.
- vi. File his address proof and mobile number with the office of Special Investigating and Intelligence Branch (Import), JNCH, Nhava Sheva.

9.5 Vide Order dated 30.10.2025 (**RUD 26**), the Hon'ble Court issued the following directions:

- i. The Investigating Officer (IO), SIIB (I), Nhava Sheva, Uran, is directed to return the original passport of Shri Mahendra A. Atugade within two weeks from the date of the order.
- ii. Shri Mahendra A. Atugade is directed to furnish complete details of his proposed travel itinerary, along with all documentary material relating to the purpose of travel, dates and schedule of travel and return, air tickets, visa, and any other relevant documents, to the IO, SIIB (I), Nhava Sheva, at least one week prior to undertaking any foreign travel. He shall further intimate the IO regarding his return within one week of his arrival back in India, for any future travel abroad.

10. Searches:

10.1 Search Authorization dated 09.12.2024 bearing DIN-20241278NT000000B901 (**RUD 27**) was issued by the Deputy Commissioner for carrying out searches at the Importer address: M/s Aksh Impex Corporation, 4th Floor Flat No. D 403, Plot No. 17, Shree Datt Niwas CHS, Sector 10 Near Kohinoor Tower, Kamothe, Raigad, Maharashtra-410209. The premises was searched vide Panchanama dated 10.12.2024. During the search, photographs of relevant documents pertaining to Mr. Mahendra Anand Atugade was taken. No document was taken into custody by officers of SIIB(I).

10.2 Search Authorization dated 09.12.2024 bearing DIN-20241278NT0000333C87 (**RUD 28**) was issued by the Deputy Commissioner for carrying out searches at the address of Shri Sachin Haridas Pansare: Flat No. 501, Yogiraj Apartment, Sector-06, Nerul, Navi Mumbai, Maharashtra-400706. The premises was searched vide Panchanama dated 10.12.2024. During the search, the following documents were taken into Custody: a) Sales/Purchase Agreement of Various Fruits Dated 08.10.2024. b) Invoices No. 835 Dated 30.09.2023. c) Miscellaneous Documents.

10.3 Search Authorization dated 09.12.2024 bearing DIN-20241278NT000000E0E6 (**RUD 29**) was issued by the Deputy Commissioner for carrying out searches at the address of Shri Nitin Sudhakar Yewale: Room Number 223, Tranzist Camp park Site Near Shivaji Maidan, Vikhroli West, Mumbai, Mumbai Suburban, Maharashtra - 400079. During the search, it was found the Transit Camp comprised of two buildings viz A and B. Upon further enquiry, it emerged that the Room No. 223 does not exist in the transit camp and hence the said address could not be located. Hence, the search could not be executed.

10.4 Search Authorization dated 24.07.2025 bearing DIN-20250778NY0000000F4F (**RUD 30**) was issued by the Deputy Commissioner for carrying out searches at the address of Shri Nitin Sudhakar Yewale mentioned in the KYC details shared by Saraswat Bank vide email dated 17.07.2025: Room Number 08, Mohite Chawl, Lal Batti, Hanuman Nagar, Vikhroli Parksite, Vikhroli West, Mumbai-400079. During the search, it was found the said address does not exist. Hence, the search could not be executed.

11. The investigation could not be completed within six months from the date of Seizure of the goods. Hence, the Commissioner of Customs, SIIB(Import), under Section 110(2) of the Customs Act, 1962, extended the due date for the issuance of

notice, for a period of six months which was informed to M/s Aksh Impex Corporation till 09.12.2025, vide letter dated 05.06.2025.(RUD31)

12. Forensic examination:

12.1 Forensic investigation of 02 mobile phones pertaining to Shri Mahendra A Atugade and Sachin Haridas Pansare respectively, was conducted under Panchanama Dated 09,10,11/04/2025 (RUD 32). The data which was extracted was stored in the storage devices as mentioned below:-

Sr. No	Device Name	Containing Data of the respective device
1	01 Smart phone – VIVO V23 5g (Master Copy) (IMEI NO. 861362052103217/861362052103209)	Hard Disk WD 01 TB HDD having Serial No. WX42A64AYU44
2	1 smart phone-SAMSUNG GSM SM-F946B_DS GALAXY Z FOLD5 (Master Copy) (IMEI NO. 355142630426097/356566280426099)	Hard Disk WD 01 TB HDD having Serial no. WX42A64AY7HO
3	Working copy of all the above devices in one HDD	Hard Disk WD 01 TB HDD having Serial No. WX42A64AYLZE

However, on analysis of the working copy of the two seized mobile phone, no potential evidence related to the case was found.

13. Acts of Omissions and Commissions:

13.1 M/s. Aksh Impex Corporation (IEC: AJOPA3082D IN THE NAME OF MAHENDRA A ATUGADE) vide Bill of Entry No. 6514227 dt. 05.11.2024 is responsible to provide accurate and complete information in Bill of Entry No. 6514227 dt. 05.11.2024, which they failed to do, therefore importer is in violation of Section 46(4) of the Customs Act, 1962, Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rule 11 of Foreign Trade (Regulation) Rules, 1993. Further, the importer had agreed to lend his IEC for Monetary consideration to third parties which is a violation of Section 7 of the Foreign Trade (Development and Regulation) Act, 1992 and Policy Circular No. 6(RE-2013)/2009-2014 dated the 16th September, 2013 of DGFT. From the above investigation, it is agreed that the importer in collusion with **Shri Sachin Haridas Pansare and Shri Nitin Sudhakar Yewale** has abetted in import of misdeclared goods i.e Areca Nuts (Spilt) with an intent to evade lawful differential duty of Rs. 3,21,36,406/- which is to be recovered from the Importer. Smuggling of Areca Nuts By the above acts of omission & commission on the part of the importer, they rendered the goods liable for confiscation under Section 111(e) (concealed goods), Section 111(m), Section 111(l) of the Customs Act, 1962. Also, the declared goods i.e Wet dates were used to cover goods to import Areca Nuts. Hence wet dates are liable for confiscation under Section 119 of the Customs Act 1962. Consequently, M/s. Aksh Impex Corporation (IEC: AJOPA3082D IN THE NAME OF MAHENDRA A ATUGADE) vide Bill of Entry No. 6514227 dt. 05.11.2024, appear to have rendered themselves liable to penal action the Customs Act, 1962 in relation to the said impugned goods under Section 112(a) and/or 114A. Further, it appears the Importer intentionally submitted false documents for the purpose of clearing the goods and tried to defraud the government exchequer. By submitting documents containing incorrect material particulars the Importer has rendered himself liable for penal action under Section 114AA of the Customs Act, 1962.

13.2 Mahendra A Atugade, Proprietor of M/s. Aksh Impex Corporation (IEC: AJOPA3082D) knowingly allowed the use of his IEC by third parties Shri Sachin Haridas Pansare and Nitin Sudhakar Yewale for monetary consideration. Shri Mahendra A Atugade was handling all operations of the firm viz. bank payment, e-mails, financial transaction, OTP, etc. It is pertinent to mention that, in his statement, Mahendra A. Atugade had prior experience of import/export, yet he allowed use of IEC for import of goods pertaining to other persons (Shri Sachin Haridas Pansare and Nitin Sudhakar Yewale) In his statements dated 09.12.2024 and 10.12.2024, he admitted to having executed an agreement with them for lending his IEC, thereby attempting to shift the onus onto these individuals. The act of permitting the use of his IEC by third parties constitutes a clear violation of Section 7 of the Foreign Trade (Development and Regulation) Act, 1992, read with Policy Circular No. 6 (RE-

2013)/2009-2014 dated 16 September 2013 issued by the DGFT. This act of commission on the part of Shri Mahendra A Atugade resulted in illegal import of Areca Nuts in the impugned shipment. Therefore, Shri Mahendra A Atugade is liable for penal action under Section 112(a) and/or 114A. Further, it appears Shri **Mahendra A Atugade** intentionally submitted false documents for the purpose of clearing the goods and tried to evade Customs revenue amounting to Rs. 3,21,36,406/- (**Ref. Table-IX**). By knowingly submitting documents containing incorrect material particulars Shri **Mahendra A Atugade** rendered himself liable for penal action under Section 114AA of the Customs Act, 1962.

13.3 Shri Sachin Haridas Pansare, Marketing Agent for M/s. Aksh Impex Corporation played a crucial role in illegal import of Areca nut by way of concealment in the guise of Wet Dates. Prima facie, it appears that he and his friend Shri Nitin Sudhakar Yewale hatched the conspiracy of smuggling of areca nuts by using IEC of other person, Shri Mahendra A Atugade. Shri Sachin Haridas Pansare collected the import documents from Shri Nitin Sudhakar Yewale and forwarded the same to Shri Mahendra A Atugade via whatsapp for filing of the impugned Bill of Entry. He only appointed the Customs Broker in the instant case. This appears that he may have been a part of the conspiracy of importing the impugned goods (Areca Nuts). Therefore, Shri Sachin Haridas Pansare is liable for penal action under Section 112(a) and/or 114A. Further, it appears Shri Sachin Haridas Pansare intentionally submitted false documents for the purpose of clearing the goods and tried to evade Customs revenue amounting to Rs. 3,21,36,406/- (**Ref. Table-IX**). By submitting documents containing incorrect material particulars Shri Sachin Haridas Pansare rendered himself liable for penal action under Section 114AA of the Customs Act, 1962.

13.4 Shri Nitin Sudhakar Yewale was issued summons to which he has not responded. Further, even after search conducted, he could not be traced and did not participate in the investigation. As per the information gathered during investigation and facts on record, Shri Nitin Sudhakar Yewale had paid Rs. 5,00,000/- in cash to Shri Mahender A. Atugade for clearance of the subject consignment and was thereforeresponsible for placing the orders, making payments to the supplier, assisting in documentation and arranging clearance of the said goods from the Dubai-based supplier (M/s. Complete Pack General Tarding LLC). The Supplier in this case has sent a total of 12 consignment to India till date, 7 of which were supplied to an entity recently involved in a seizure related to outright smuggling case. Thus, it appears that Shri Nitin Sudhakar Yewale in collusion with their foreign based suppliers has deliberately tried to import goods (Areca Nuts) by way of mis-declaration and concealing in cover goods (Wet Dates). Further, by failing to respond to the summons and by absconding from the investigation process, the direct involvement of Shri Nitin Sudhakar Yewale in the mis-declaration of the goods becomes evident and he intentionally tried to evade substantial customs revenue amounting to Rs. 3,21,36,406/- (**Ref. Table-IX**) by mis-declaration/concealment. Hence, he is Liable for penalty under Section 112(a) and/or 114A and 114AA of the Customs Act.

13.5 The goods (Areca Nuts) were smuggled to India in cover of "Wet dates" and are therefore, liable to be confiscated under Section 111(e), 111(m), 111(l) and 118 of the Customs Act, 1962.

13.6 The goods (Areca Nuts) were smuggled to India in cover of "Wet dates". The goods used for concealing smuggled goods imported by **M/s. Aksh Impex Corporation** (IEC: AJOPA3082D IN THE NAME OF MAHENDRA A ATUGADE)-i.e. wet dates having value of Rs 2,01,881, are also liable to be confiscated under Section 119 of the customs Act, 1962

14. LEGAL PROVISIONS:

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

14.1 Section 46(4). Entry of goods on importation:-Importers responsibility to provide accurate and complete information-

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

[(4A) The importer who presents a bill of entry shall ensure the following, namely: (a) the accuracy and completeness of the information given therein; (b) the authenticity and validity of any document supporting it; and (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.]

14.2 Section 110 of the Customs Act, 1962: - Seizure of goods documents and things-

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

Provided that where it is not practicable to seize any such goods, the proper officer may serve on the owner of the goods an order that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer.

14.3 Section 111: Confiscation of improperly imported goods, etc. -

The following goods brought from a place outside India shall be liable to confiscation: -

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

b. (f) any dutiable or prohibited goods required to be mentioned under the regulations in an [arrival manifest or import manifest] or import report which are not so mentioned;

c. (i) any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof.

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

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

Any person, -

a. who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under: section 111, or abets the doing or omission of such an act, or

b. who acquires possession of or is in any way concerned in carrying, removing, depositing, harboring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111, shall be liable, -

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

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

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

iv) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty [not exceeding the difference between the declared value and the value thereof or five thousand rupees, whichever is the greater;

v) in the case of goods falling both under clauses (i) and (iii), to a penalty [not exceeding the value of the goods or the difference between the value and the value thereof or five thousand rupees], whichever is highest;

vi) in the case of goods falling both under clauses (ii) and (iii), to a penalty not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest.

14.5 Section 114A:

"Where the duty has not been levied or has been short-levied or the interest has not been charged or has been part-paid or the duty or interest has been erroneously refunded, by reason of:

(a) collusion or (b) wilful misstatement or (c) suppression of facts

by any person who is liable to pay duty or interest, such person shall also be liable to pay a penalty equal to the duty or interest so not levied, short-levied, not charged, short-paid or erroneously refunded.

14.6 SECTION 114AA. Penalty for use of false and incorrect material. –

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

14.7. Section 117: Penalties for contravention, etc., not expressly mentioned

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

14.8 Section 119: Confiscation of goods used for concealing smuggled goods:

"Any goods used for concealing smuggled goods shall also be liable to confiscation"

14.9 Section 118: Confiscation of packages and their contents:

Where any goods imported in a package are liable to confiscation, the package and any other goods imported in that package shall also be liable to confiscation.

14.10 Section 124: Issue of show cause notice before confiscation of goods, etc.-

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

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

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

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

14.11 Section 132: False declaration, false documents etc-

Whoever makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document in the transaction of any business relating to Customs, knowing or having reasons to believe that such declaration, statement or document is false in any material particular, shall be punishable with imprisonment for a term which may extend to two years, or with fine or with both.

14.12 Section 135(1)(ab):-

"Without prejudice to any action that may be taken under this Act, if any person - (ab) acquires possession of or is in any way concerned in carrying, removing, depositing, keeping, concealing, selling or purchasing or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under Section 111 or Section 113, he shall be punishable -

(i) in the case of an offence relating to any goods, the market price of which exceeds one crore rupees, or the duty sought to be evaded exceeds fifty lakh rupees, with imprisonment for a term which may extend to seven years, and with fine:

Provided that in the absence of special and adequate reasons to the contrary to be recorded in the judgment of the court, such imprisonment shall not be for less than one year;

(ii) in any other case, with imprisonment for a term which may extend to three years, or with fine, or with both."

14.13 Policy Circular No. 6 (RE-2013)/2009-2014 dated the 16th September, 2013 of DGFT-

As per the Section 7 of The Foreign Trade (Development and Regulation) Act, 1992, as amended in 2010 read along with Rule 12 of Foreign Trade (Regulation) Rules, 1993 every person should make import or export only with Importer-exporter Code Number allotted to him. This has been further amplified by Para 2.9.2 of Handbook of Procedures, Vol.1, 2009-14 which states that an IEC number allotted to an applicant is valid for all its branches / divisions/units/factories. Therefore, the IEC Number cannot be used by anyone other the IEC holder himself/herself.

14.14 Section 7 of the Foreign Trade (Development and Regulation) Act, 1992:

No person shall make any import or export except under an Importer-exporter Code Number granted by the Director General or the officer Authorized by the Director General in this behalf, in accordance with the procedure specified in this behalf by the Director General:

[Provided that in case of import or export of services or technology, the Importer-exporter Code Number shall be necessary only when the service or technology provider is taking benefits under the foreign trade policy or is dealing with specified services or specified technologies.]

14.15 Rule 11 of Foreign Trade (Regulation) Rules, 1993 :Declaration as to value and quality of imported goods-On the importation into, or exportation out of, any customs ports of any goods, whether liable to duty or not, the owner of such goods shall in the Bill of Entry or the Shipping Bill or any other documents prescribed under the Customs Act, 1962 (52 of 1962), state the value, quality and description of such goods to the best of his knowledge and belief and in case of exportation of goods, certify that the quality and specification of the goods as stated in those documents, are in accordance with the terms of the export contract entered into with the buyer or consignee in pursuance of which the goods are being exported and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or Shipping Bill or any other documents.

14.16 Section 11(1) of Foreign Trade (Development & Regulation) Act 1992:No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made thereunder and the foreign trade policy for the time being in force.

15. Summary of the investigation:

15.1 The investigation has conclusively established that the importer, M/s Aksh Impex Corporation, through its proprietor Shri Mahendra A. Atugade, in collusion with Shri Sachin Pansare and the absconding beneficiary Shri Nitin Sudhakar Yewale, engaged in deliberate misdeclaration and concealment of high-value Areca Nuts by falsely declaring the goods only as Wet Dates in the Bill of Entry. The 100% examination of the consignment resulted in the recovery of **53.054 MT of undeclared Areca Nuts**, concealed behind **6.09 MT of Wet Dates**, against the declared quantity of **56 MT**.

15.2 The re-determined assessable value of the seized Areca Nuts, as per the applicable tariff value under CBIC Notification No. 73/2024-Customs (N.T.), amounts to **Rs. 2,97,72,968/-**, resulting in a total duty liability of **Rs. 3,28,24,234/-**. After accounting for the duty declared by the importer, the **differential duty evasion** has been computed at **Rs. 3,21,36,406/-**, which is to be recovered from the Importer, M/s Aksh Impex Corporation (IEC-AJOPA3082D).

15.3 **Wet dates-** 6.09 MT, having revised assessable value of Rs. 2,01,881/-, used as cover cargo to conceal areca nuts are liable for confiscation under Sections **111(m)** and Section **119** of the Customs Act, 1962. The **areca nuts-** 53.05 MT, having assessable value of Rs. 2,97,72,968/-, which were concealed/mis-declared, are liable for confiscation under Sections **111(e), 111(l), and 111(m)** of the Customs Act, 1962.

15.4 The individuals involved in the case, namely:

(i) Shri Mahendra A. Atugade (Proprietor): for his role in abetment of smuggling and duty evasion by facilitating use of IEC for third-party imports, despite having Prior Experience of Import/Export intentionally allowed of illegal import practices, Submission of false documents, neglecting legal responsibility to prevent illegal import under his control is liable for penal action under **Sections 112 and/or 114A and 114AA**, in addition to prosecution under **Sections 132 and 135**.

(ii) Shri Sachin Haridas Pansare (Marketing Agent) for his role in abetment of smuggling and mis-declaration by coordinating document submission, participation in illegal import process, Submission of false/incomplete documents to assist duty evasion, Failure to comply with obligations to prevent illegal import is liable for penal action under **Sections 112 and/or 114A and 114AA**, in addition to prosecution under **Sections 132 and 135**.

(iii) Shri Nitin Sudhakar Yewale for his role in abetment of smuggling by orchestrating illegal import activities, intentionally trying to evade Custom duties by mis-declaration/concealment, deliberately engaging in smuggling, thereby undermining government revenues, Use of false/incomplete documents to defraud Customs, is liable for penal action under **Sections 112 and/or 114A and 114AA**, in addition to prosecution under **Sections 132 and 135**.

16. Now, therefore M/s Aksh Impex Corporation (IEC-AJOPA3082D) having address at Flat No. D 403, 4th Floor Plot no. 17, Shree Datt Niwas CHS, Sector 10 Near Kohinoor Tower, Kamothe, Raigad, Maharashtra -410209 and/or Shri

Mahendra A. Atugade (Proprietor) and/or Shri Sachin Haridas Pansare (Marketing Agent) and/or Shri Nitin Sudhakar Yewale and/or any other claimant are hereby called upon jointly and/or severally, to show cause to the Commissioner of Customs, NS-I Commissionerate, JNCH, within 30 days from the date of receipt of this notice, as to why:

(I) The declared value as Rs. 18,77,260/- of impugned goods imported vide Bill of entry No. 6514227 dated 05.11.2024 should not be rejected and redetermined to Rs. 2,99,74,849/- (Rupees Two Crores Ninety Nine Lakhs Seventy Four Thousand Eight Hundred Forty Nine only)

(II) The declared duty as Rs 6,87,828.10/- of the impugned goods imported vide Bills of entry No. 6514227 dated 05.11.2024 should not be rejected and redetermined to Rs. 3,28,24,234/- (Rupees Three Crores Twenty Eight Lakhs Twenty Four Thousand Two Hundred Thirty Four only).

(III) Wet dates- 6.09 MT, having revised assessable value of Rs. 2,01,881/- , used as cover cargo to conceal areca nuts should not be confiscated under Sections 111(m) and Section 119 of the Customs Act, 1962.

(IV) The areca nuts- 53.05 MT, having assessable value of Rs. 2,97,72,968/-, which were concealed/mis-declared, should not be confiscated under Sections 111(e), 111(l), and 111(m) of the Customs Act, 1962.

(V) Penalty under Sections 112 and/or 114A and 114AA of Customs Act, 1962 should not be imposed on importer.

(VI) Penal action under Sections 112 and/or 114A and 114AA of Customs Act, 1962 should not be initiated/imposed on Shri Mahendra A. Atugade (Proprietor), for his role in abetment of smuggling and duty evasion by facilitating use of IEC for third-party imports, despite having Prior Experience of Import/Export intentionally allowed of illegal import practices, Submission of false documents, neglecting legal responsibility to prevent illegal import under his control. Further in addition to penal action as mentioned above, prosecution under Sections 132 and 135 of Customs Act, 1962 should not be initiated against him.

(VII) Penal action under Sections 112 and/or 114A and 114AA of Customs Act, 1962 should not be initiated/imposed on, Shri Sachin Haridas Pansare (Marketing Agent) for his role in abetment of smuggling and mis-declaration by coordinating document submission, participation in illegal import process, submission of false/incomplete documents to assist duty evasion, failure to comply with obligations to prevent illegal import. Further in addition to penal action as mentioned above, prosecution under Sections 132 and 135 of Customs Act, 1962 should not be initiated against him.

(VIII) Penal action under Sections 112 and/or 114A and 114AA, of Customs Act, 1962 should not be initiated/imposed on Shri Nitin Sudhakar Yewale, for his role in abetment of smuggling by orchestrating illegal import activities, intentionally trying to evade Custom duties by mis-declaration/concealment, deliberately engaging in smuggling, thereby undermining government revenues, use of false/incomplete documents to defraud Customs. Further in addition to penal action as mentioned above, prosecution under Sections 132 and 135 of Customs Act, 1962 should not be initiated against him.

17. Any claimants/noticees are required to submit along with their reply, if any, all the documents and materials that they propose to rely upon in their defence and also state in their reply or otherwise within the above-mentioned time frame, whether they would like to be heard in person by the adjudicating authority before the case is decided. If no specific request is made in this regard or if no reply is received within the time limit stated above, or if they do not appear for the personal hearing, at the date and time fixed by the adjudicating authority, it will be presumed that they do not desire a personal hearing and that they have nothing to say in reply and the issues would be decided based on the material available on record, without any further reference to them.

18. Further, the department reserves its rights to add, alter, amend, modify or supplement this notice at any time on the basis of any evidence, material facts related to import of goods in question, which may come to the notice of the department after issuance of this notice and prior to the Adjudication of the case.

19. The relied upon documents (RUDs) are listed as Annexure - A to this Show Cause Notice.

20. This Show Cause Notice is issued without prejudice to any other action that may be taken in respect of the said goods / notices and /or against any other firm / person concerned covered or not covered under the provisions of the Customs Act, 1962 and/or any other law for the time being in force in the Union of India.

Digitally signed by
Jay Girijappa Waghmare
Date: 08-12-2025
17:40:21

(JAY G WAGHMARE)
Joint Commissioner of Customs
Gr-1, NS-I, JNCH

Encl: Annexure-A & RUDs

To,

1. M/s Aksh Impex Corporation (IEC- AJOPA3082D)
Flat No. D 403, 4th Floor Plot no. 17,
Shree Datt Niwas CHS, Sector 10 Near Kohinoor Tower,
Kamothe, Raigad, Maharashtra -410209
2. Shri Mahendra A. Atugade (Proprietor)
4th Floor, Flat no. D-403, Plot No. 17,
Shree Datt Niwas CHS Sector 10,
Near Kamothe, Navi Mumbai - 410209
3. Shri Sachin Haridas Pansare (Marketing Agent)
Waman Tukaram Patil Marg, Neel Durga Hotel,
Navjivan Sahakar Mandal, Kashinath Patil Wadi,
Ghatla Village, Chembur, Mumbai-400071
4. Shri Nitin Sudhakar Yewale
Room No. 223, Tranzist Camp Park Site,
Near Shivaji Maidan, Vikhroli West,
Mumbai, Mumbai Suburban,
Maharashtra - 400079.

Copy to: -

The Principal Commissioner of Customs, NS-I, JNCH, Nhava-Sheva,
DC/Adjudication Cell, (For Adjudication)
DC, SIIB(Import),
CHS Section, JNCH (For display on Notice Board.)
EDI Section, JNCH (For publish on JNCH Website)
Office copy.

RUDs attached with this IR are as below: (Annexure- A)

RUD Sr. No.	Short Description
RUD-1	Bill of Entry No. 6514227 dated 05.11.2024
RUD-2	Hold No. 246/2024-25 dated 11.11.2024
RUD-3	Panchanama dated 09.12.2024
RUD-4	Bill of Lading
RUD-5	invoices, packing list
RUD-6	COO certificate of Iraq issued by Dubai Chamber of Commerce
RUD-7	FSSAI licence No. 11524998000120
RUD-8	certificate of fumigation
RUD-9	phytosanitary certificate
RUD-10	CBIC Notification No. 73/2024-Customs (N.T.) dated 30.10.2024
RUD-11	Seizure Memo-105/2024-25 dated 10.12.2024

RUD-12	statement of Shri Mahendra A Atugade recorded on 09.12.2024
RUD-13	Agreement signed between Mahendra A. Atugade and Nitin Sudhakar Yewale & Sachin Haridas Pansare on 19.10.2024
RUD-14	Copy of screenshot of whatsapp chat Between Sachin haridas pansare and Mahendra A. Atugade w.r.t documents for the impugned shipment
RUD-15	Statement of Shri Mahendra A Atugade recorded on 10.12.2024.
RUD-16	Statement of Shri Mahendra A Atugade recorded on 06.05.2025.
RUD-17	Statement of Shri Sachin Haridas Pansare recorded on 10.12.2024.
RUD-18	Statement of Shri Sachin Haridas Pansare recorded on 05.05.2024
RUD- 19	Statement of MR. HARSHAD UDAYSEN MAJREKAR, CUSTOM BROKER recorded on 26.12.2024.
RUD-20	copies of email send i.r.o the import documents by Importer M/s Aksh Impex Corporation to M/s Sai Dutta Shipping Agency.
RUD-21	Arrest Memo dated 10.12.2024 issued i.r.o Mahendra A Atugade
RUD-22	Arrest Memo dated 10.12.2024 issued i.r.o Sachin Haridas Pansare
RUD-23	Remand Order of accused to judicial custody till 23.12.2024.
RUD-24	Bail order i.r.o Mr. Mahendra A Atugade
RUD-25	Bail order i.r.o Mr. Sachin Haridas Pansare
RUD-26	Hon'ble Court Order dated 30.10.2025
RUD-27	Search Authorization dated 09.12.2024 w.r.t M/s Aksh Impex Corporation
RUD-28	Search Authorization dated 09.12.2024 at the address of Shri Sachin Haridas Pansare.
RUD-29	Search Authorization dated 09.12.2024 at the address of Nitin Sudhakar Yewale
RUD-30	Search Authorization dated 24.07.2025 at the address of Nitin Sudhakar Yewale
RUD-31	Extension for Time Period of Investigation.
RUD-32	Panchanama Dated 09,10,11/04/2025