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OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
केंद्रीकृत निर्यात आकलन कक्ष, जवाहरलाल नेहरू सीमाशुल्क भवन
CENTRALIZED EXPORT ASSESSMENT CELL
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F. No. CUS/DOCK/99/2024-Exp (Docks) Date of Issue: 27.02.2026

SCN NO. 2082/2025-26/AC/CEAC/NS-II/CAC/INCH

DIN NO. 20260278NT000000E6CC

Show Cause Notice Issued under section 124 of the Customs Act, 1962.

M/s. MLA Industries Pvt. Ltd. (IEC- AAPCM6549N) has filed a Shipping Bill No. 1053329 dated 21.05.2024 for the export of the following goods destined for Egypt. The particulars of the consignment are detailed below:

TABLE-I

Sr No	SB no. & date	Declared description of the goods	FOB value (in Rs)	Drawback Claimed	RoDTEP Claimed	IGST Claimed
1.	1053329 dated 21.05.2024	Aluminum Stearate Grade-G	Rs. 3,96,720/-	Rs 4760.6/-	Rs 3967.2/-	LUT

1.2 M/s. MLA Industries Pvt. Ltd. (IEC- AAPCM6549N), hereinafter referred to as "the Exporter", having its registered office at 111/230, Harsh Nagar, Kanpur Nagar, Uttar Pradesh, 208012, attempted to export a consignment of chemicals described as "Aluminium Stearate Grade G" having Chemical Abstracts Service Registry Number (CAS No.-637-12-7) as per MSDS under Shipping bill no. 1053329 dated 21.05.2024 (**RUD-I**), filed through their authorised Customs Broker, M/s. DJS Logistics Pvt. Ltd. (hereinafter referred to as "the Customs Broker"). The goods were declared as being destined to Egypt. The subject consignment was held by Docks on the reason to believe that the chemicals under export fall under SCOMET.

1.3 The goods covered under the above shipping bill no. 1053329 dated 21.05.2024 have been examined 100% under Panchanama dated 11.06.2024 (**RUD-II**) by SIIB (X) wherein the subject goods were found as declared in terms of quantity as per export invoice, packing list and shipping bill. There were total 120 bags, each bag weighing approximately 25kg. The goods appeared to be a white coloured substance in powder form.

2.1. Further, during the scrutiny of the Shipping bill no. 1053329 dated 21.05.2024, the Exporter submitted the Material Safety Data Sheet (MSDS) (**RUD-III**) in support of the clearance of the declared goods. The goods were declared as "Aluminium Stearate Grade G", and upon examination of the MSDS, it was observed that the **CAS number mentioned is 637-12-7**. This CAS number corresponds to a **metal stearate** that is specifically listed in the **SCOMET Category 6 (Munitions List)** under entry 6A008.c.6. The said entry covers military materials containing thickeners for hydrocarbon fuels,

including **metal stearates**, and lists **CAS No. 637-12-7** as an example. Entry 6A008.c.6 of the Appendix 3 SCOMET List reads as:

6A008 c. 6. Military materials, containing thickeners for hydrocarbon fuels, specially formulated for use in flame throwers or incendiary munitions, such as metal stearates (e.g, octal (CAS 637-12-7)) or palmitates;

Further, Note 3 of the Appendix 3: SCOMET List reads as under:

Category 6 Munitions List

Note 1 Terms in "quotations" are defined terms. Refer to 'Glossary'

Note 2 In some instances chemicals are listed by name and CAS number. The list applies to chemicals of the same structural formula (including hydrates) regardless of name or CAS number. CAS numbers are shown to assist in identifying a particular chemical or mixture, irrespective of nomenclature. CAS numbers cannot be used as unique identifiers because some forms of the listed chemical have different CAS numbers, and mixtures containing a listed chemical may also have different CAS numbers.

Note 3 Subject to Notes 4-6 below, an authorization from Department of Defence Production, Ministry of Defence would be required for export of items in the Munitions list. This is as per the Standard Operating Procedures issued by Department of Defence Production. However, for export of items under sub-categories 6A007 and 6A008, for non-military end use, an export authorization would be required from Directorate General of Foreign Trade (DGFT) as per the SCOMET policy and procedures.

Note 4 Notwithstanding anything contained in Note 3 above, the following items will be classified under the relevant description in category 0 and would be subject to authorisation by Department of Atomic Energy (refer a) to d) of Commodity Identification Note 2 of SCOMET):-

- a) Radioactive materials covered under 6A007;
- b) 'Reactive material' powders and shapes and any material containing Beryllium or "Zirconium with Hafnium content less than 2000 ppm" as the major constituent covered under 6A008;
- c) Nuclear power generating equipment or propulsion equipment, including "nuclear reactors", and specially designed for military use and components therefor specially designed or modified for military use covered under 6A017.

Further, from the above screenshots of the Appendix 3 of the SCOMET List, it is evident that **metal stearates**, including Octal (CAS No. 637-12-7), are covered under entry 6A008.c.6. In the present case, the Material Safety Data Sheet (MSDS) submitted by the exporter for the goods described as "**Aluminium Stearate Grade G**" mentions the **CAS number as 637-12-7**, which is the **same CAS number as listed in the SCOMET List**. This clearly establishes that the said goods are **covered under the controlled category of metal stearates** listed in SCOMET (Special Chemicals, Organisms, Materials, Equipment and Technologies) list. Consequently, as per Note 3 of SCOMET List above, **its export is subject to mandatory export authorisation from the competent authority**.

2.2 Further, as per the provisions governing the export of SCOMET items, the export of Aluminium Stearate (CAS No. 637-12-7) is strictly regulated and permitted only upon obtaining prior export authorisation from the competent authority. This authorisation must comply with the prescribed conditions and documentation requirements outlined for the relevant category under the SCOMET List. However, it was found that the Exporter failed to submit any such mandatory export authorisation for the shipment. Consequently, in accordance with applicable export control regulations, the

goods covered under Shipping bill no. 1053329 dated 21.05.2024 were seized vide Seizure Memo dated 02.09.2024 (**RUD-IV**).

3. LEGAL & POLICY FRAMEWORK:

3.1 SCOMET items are regulated under a comprehensive legal and procedural framework, including but not limited to the following:

1. **Chapter IV A of the Foreign Trade (Development & Regulation) Act, 1992 (FT(D&R) Act)**, as amended from time to time.
2. **Appendix-3 of Schedule-2 of the ITC (HS) Classification of Export and Import Items;**
3. **Paragraphs 2.16, 2.17, and 2.18 of the Foreign Trade Policy (FTP);** and
4. **Paragraphs 2.73 to 2.82 of the Handbook of Procedures (HBP)**, in addition to other relevant provisions of the FTP and HBP that govern the issuance of export authorisations.

3.2 Further, the Directorate General of Foreign Trade (DGFT) issued Notification No. 05/2015-20 dated 24.04.2017, which amended Table-A of Schedule-2 and Appendix-3 of the ITC (HS) Classification of Export and Import Items. This notification replaced the earlier Appendix-3 to Schedule-2 of the ITC (HS) Classification, 2012, with an updated Annexure (Appendix-3) to the said notification. According to Serial No. 5 of Table-A of Schedule-2 of the ITC (HS) Classification, the export of SCOMET items is strictly governed by the conditions specified in Appendix-3 of Schedule-2. An application for the grant of export authorisation for Special Chemicals, Organisms, Materials, Equipment, and Technologies (SCOMET items) listed in Appendix-3 to Schedule-2 of the ITC (HS) Classification must be submitted to the DGFT Headquarters, as prescribed under Paragraph 2.73 of the Handbook of Procedures. SCOMET items are recognized as dual-use goods-that is, items including goods, technology, chemicals, and organisms which have both civilian and military applications, and which may potentially be used in the development or deployment of weapons of mass destruction (WMD). Accordingly, their export is subject to stringent regulatory control.

3.3 During the scrutiny of Shipping Bill No. 1053329 dated 21.05.2024, the exporter submitted a Material Safety Data Sheet (MSDS) in support of the declared goods, described as "**Aluminium Stearate Grade G**". Upon examination of the MSDS, it was found that the product bears **CAS No. 637-12-7**. A comparison of this CAS number with the entries in **Appendix 3 of the SCOMET List** reveals that **Entry 6A008.c.6** explicitly lists **metal stearates**, with **CAS No. 637-12-7** cited as an example. The presence of the same CAS number in the MSDS submitted by the exporter and in the notified SCOMET List clearly indicates that the item in question **falls within the scope of a controlled substance** under the said entry. The use of generic nomenclature such as "metal stearates" in the SCOMET entry, along with a directly matching CAS number in the shipping documents, substantiates that the exported goods are classifiable under **SCOMET Entry 6A008.c.6** and are accordingly subject to export control regulations.

3.4 As per **Note 3 of Appendix 3 of the SCOMET List**, export of items falling under **SCOMET Categories 6A007 and 6A008** - which includes **Entry 6A008.c.6** - requires **prior authorization from the Directorate General of Foreign Trade (DGFT)**. The said note lays down that even where the goods are not intended for direct military use, export permission is mandatory in view of their potential end-use sensitivity. In the present case, no such authorization or licence has been submitted or found on record for the impugned consignment. Given that the product is backed by an MSDS bearing **CAS No. 637-12-7**, which matches the CAS listed in **SCOMET Entry 6A008.c.6**, it stands established that the goods fall under a **regulated export category** for which prior DGFT authorization is a statutory requirement under the prevailing Foreign Trade Policy and SCOMET regulatory framework.

4. PROVISIONAL RELEASE

Further, the **provisional release** of the goods covered under Shipping bill no. 1053329 dated 21.05.2024, was not allowed for export but only for the purpose of **Back-to-Town (BTT) movement** and was granted by the **competent authority** vide letter dated **09.11.2024 (RUD-V)**, subject to the submission of Bond of FOB value and Bank Guarantee/Cash Security amounting to Rs. 60,000/-.

5. STATEMENT RECORDED U/S 108 of Customs Act 1962:

5.1 During the course of investigation, statement of Shri Anuj Kumar Tiwari, Authorized Representative of M/s. MLA Industries Pvt. Ltd. (IEC-AAPCM6549N), was recorded under section 108 of the Custom Act, 1962 on 30.07.2025 (**RUD-VI**) wherein he inter-alia stated that the firm had filed Shipping Bill No. 1053329 dated 21.05.2024 for export of "Aluminium Stearate Grade-G" (CTH 29157090), which was manufactured in-house by the firm and was to be exported to Egypt. He informed that the overseas buyer was M/s D.S. Specialty Chemicals, Swiss Compound, 4th Industrial Zone, 6th of October City, Giza, Egypt, whom they had contacted through the internet. He stated that their CHA was M/s DJS Logistics Pvt. Ltd., referred by an exporter friend, and that the same CHA had been handling their consignments from Nhava Sheva. He reiterated that the item "Aluminium Stearate Grade-G" was manufactured by their firm. He confirmed that this was their second export consignment of the said item, the first being under Shipping Bill No. 1515561 dated 03.06.2023 to the same buyer. On being shown the relevant portion of the SCOMET List stating that metal stearates (e.g. octal - CAS No. 637-12-7) fall under Category 6A008, he stated that at the time of export, they were under the bona fide belief that the product was not SCOMET-controlled, as it was a standard market item used in the paint industry as per the buyer's declaration, and accordingly they submitted a Non-SCOMET declaration. He stated that the applicability of SCOMET came to their knowledge only after a Customs Officer raised objection during dock examination. **He further stated that a SCOMET licence was subsequently issued by DGFT on 18.11.2024 for the product, categorising it under SCOMET 6A008, and that they would ensure compliance in future.** He clarified that the said export was not allowed despite the licence as the buyer had cancelled the order due to delay, and that the goods were returned under Back-to-Town permission dated 09.11.2024. He confirmed that the said SCOMET licence remains unused. He stated that their CHA, M/s DJS Logistics Pvt. Ltd., did not inform them about the SCOMET applicability of

the item and that they were fully dependent on the CHA for customs compliance. He affirmed that had they been informed, they would have obtained DGFT authorization before exporting the goods. He further stated that foreign remittance for the earlier export had been received and that BRC copies would be submitted within a week. He concluded by stating that he had nothing further to add.

5.2 Statement of Shri Yogesh Ichharam Mahajan (**RUD-VII**), G Card Holder of Customs Broker M/s DJS Logistics Pvt. Ltd. (Licence No. 11/2309) was recorded on 21.08.2025 wherein he inter- alia stated that he had been summoned in connection with Shipping Bill No. 1053329 dated 21.05.2024, filed by his firm on behalf of exporter M/s MLA Industries Pvt. Ltd. (IEC-AAPCM6549N). When asked how his firm came in contact with the exporter, he explained that the introduction came through a forwarder, after which they carried out KYC of the exporter, shared quotations, and started handling shipments for them. He confirmed that his firm had been filing shipping bills on behalf of the exporter for more than two years. Explaining his role in filing of shipping bills, he said it included conducting KYC, checking documents like invoice and packing list, and ensuring correctness of the shipping bill checklist. On responsibility for correctness of details filed, he stated that details are provided by the exporter, then a draft checklist is prepared and sent to the exporter for approval before final filing. He emphasised that his firm ensures correctness at their end too. Regarding procedure for determining SCOMET applicability, he stated that they generally check the Appendix 3 of the SCOMET List by searching the description of the item and also take confirmation from the exporter, before filing the shipping bill accordingly. On whether he verified SCOMET applicability of "Aluminium Stearate Grade G" in Shipping Bill No. 1053329, he replied that the exporter had given a Non-SCOMET declaration. He said he searched the Appendix 3 list for "Aluminium Stearate" but could not find it there. Based on both the exporter's declaration and their search, they filed the shipping bill under Non-SCOMET. When shown the MSDS containing CAS No. 637-12-7, which is specifically listed in Appendix 3 of the SCOMET List under entry 6A008.c.6, he admitted that they did not search the CAS number in the SCOMET list, but only searched the item description. Thus, relying on the exporter's declaration and their limited search, they filed the impugned shipping bill as Non-SCOMET. He said that while his firm is aware of DGFT's SCOMET guidelines, in practice they rely on exporter self-declarations and file documents accordingly. He confirmed that they had advised the exporter that the item did not fall under SCOMET, since their description-based search did not reveal it in the list. On his obligations under Regulation 10(d) of CBLR, 2018 to advise clients to comply with all laws and, in case of non-compliance, bring the matter to Customs, he asserted that they had diligently performed their duties to the best of their knowledge. Similarly, when confronted with Regulation 10(e) requiring due diligence in imparting information to clients, he maintained that they had acted diligently. On being asked about RoDTEP ineligibility of SCOMET items, he admitted knowledge of this fact but explained that, since the exporter had provided a Non-SCOMET declaration, they filed the shipping bill with RoDTEP claim, assuming the goods did not fall under the restricted list, and without intent to facilitate wrongful claim. He was further asked that despite having the MSDS clearly showing CAS No. 637-12-7, specifically listed under Category 6 of the SCOMET List, and despite his duties under Regulations 10(d) and 10(e), he still failed to identify

the restricted nature of the item and wrongly guided the exporter to file a Non-SCOMET declaration. To this, he submitted that there was no deliberate negligence. The classification and applicability were assessed on the basis of the exporter's Non-SCOMET declaration and supporting documents. He explained that the commercial description "Aluminium Stearate Grade G" did not exactly match the wording in the SCOMET list, so they could not conclusively link it during live filing. He also argued that the manufacturer, being the technical custodian, was better placed to confirm applicability. He stressed that their actions were bona fide and without intent to mislead or evade licensing.

6. PAST EXPORTS:

6.1 Identical Exports:

Data regarding the exporters past export activities through Nhava Sheva Port was retrieved from the ICES (Indian Customs EDI System). Upon examination, it was found that the exporter had previously exported identical goods described as "Aluminium Stearate Grade G", a restricted item under SCOMET Category 6 without obtaining the mandatory export authorization from the Directorate General of Foreign Trade (DGFT). The particulars of this past unauthorized export are as follows:

TABLE-II

Sr. No.	Sb No. and date	Quantity (in pkgs)	FOB. (in INR)	DBK. (in INR)	RoDTEP (in INR)	Item Description.	Country Name
1	1515561 dated 03.06.2023	80	2,61,440	3399	2092	Aluminium Stearate Grade G	EGYPT

6.2 In view of the above, the subject identical goods having total declared FOB value is **Rs. 2,61,440** /- exported under the past 01 Shipping Bill detailed in Table-II were shipped without the required export authorization. Although this consignment is not presently available for confiscation, they remain liable for confiscation under the provisions of Section 113(d), 113 (ia) and 113(ja) of the Customs Act, 1962, and the exporter is liable for penalty under Section 114(i) of the Customs Act, 1962. Hence, the Drawback amount of **Rs. 3399/-** claimed by the exporter in the Shipping Bill shall be demanded back along with applicable interest in terms of rule 17 of Customs and Central Excise Duties Drawback Rules, 2017 read with section 28AA of the Customs Act, 1962. Further, the RoDTEP amount of **Rs. 2092/-** claimed in the past 01 shipping bills should be demanded back along with applicable interest as per Notification Nos. 76/2021-Cus (N.T.) dated 23.09.2021, 77/2021-Cus (N.T.) dated 24.09.2021, and 24/2023-Cus (N.T.) dated 01.04.2023, read with Section 28AAA and Section 28AA of the Customs Act, 1962.

6.3 Bank Realization Certificate (BRC): Upon a detailed examination of the past export data pertaining to the subject exporter in the ICES 1.5 system, 01 shipping bill was identified where foreign exchange remittance has not been received in accordance with the provisions of the Foreign Exchange Management Act (FEMA). The details of the aforementioned shipping bill are provided below:

TABLE-III

Serial No.	SB No.	SB Date	FOB to be Realised (in INR)	FOB Actually Realised (in INR)	Drawback claimed (in INR)	RoDTEP Claimed (in INR)
1	2680223	24.07.2023	26,31,000	0	34,203	21,048

6.4 As the prescribed timeline for realization of foreign remittance is 09 months as per RBI Master Circular No. 14/2014-15 dated 01.07.2014, which states, "It has been decided in consultation with the Government of India that the period of realization and repatriation of export proceeds shall be nine months from the date of export for all exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs until further notice". In view of the above, it is observed that no foreign remittance has been received by the exporter against the aforementioned Shipping Bills, as mandated under the Foreign Exchange Management Act (FEMA), 1999. Further, the FOB value of the aforementioned shipping bill is Rs. 26,31,000/-, filed under Drawback claim of Rs. 34,203/- and RoDTEP claim of Rs. 21,048/- as mentioned in Table-III above. Hence, the goods exported under the past 01 shipping bill no. 2680223 dated 24.07.2023 as detailed in Table-III, with an FOB value of Rs. 26,31,000/- in respect of which foreign exchange has not been realized, appear to be liable for confiscation under Sections 113 (ia) and 113(ja) of the Customs Act, 1962. However, goods are not physically available for confiscation, Further, as per Rule 18 (1) of the Customs and Central Excise Duties Drawback Rules, 2017, if an amount of drawback have been paid to an exporter but the sale proceeds in respect of such export goods has not been realized within the time allowed under the Foreign Exchange (FEMA), 1999, such drawback & RoDTEP amount is recovered. Hence, the export incentives claimed by the exporter in all the Shipping Bills shall be demanded back along with applicable interest in terms of rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 and section 28AAA read with section 28AA of the Customs Act, 1962.

7. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

Section 2(22): "goods" includes (a) vessels, aircrafts and vehicles; (b) stores; (c) baggage; (d) currency and negotiable instruments; and (e) any other kind of movable property;

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

Section 11H(a) "illegal export" means the export of any goods in contravention of the provisions of this Act or any other law for the time being in force;

Section 50: Entry of goods for exportation-

(1) The Exporter of any goods shall make entry thereof by presenting [electronically] [on the customs automated system] to the proper officer in the case of goods to be exported in a vessel or aircraft, a shipping bill, and in the case of goods to be exported by land, a bill of export [in such form and manner as may be prescribed]:

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

(2) The Exporter of any goods, while presenting a shipping bill or bill of export, shall make and subscribe to a declaration as to the truth of its contents.

(3) The Exporter who presents a shipping bill or bill of export under this section 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.

SECTION 113(d): any goods attempted to be exported or brought within the limits of any customs area for the purpose of being exported, 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;

Section 113(ia): Any goods entered for exportation under claim for drawback which do not correspond in any material particular with any information furnished by the Exporter or manufacturer under this Act in relation to the fixation of the rate of drawback under Section 75, shall be liable to confiscation;

Section 113(ja): Any goods entered for exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the provisions of this Act or any other law for the time being in force;

Section 114(i): Any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 113, or abets the doing or omission of such an act, shall be liable, 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 three times the value of the goods as declared by the Exporter or the value as determined under this Act, whichever is the greater;

Section 114(iii):- Any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 113, or abets the doing or omission of such an act, shall be liable, - in the case of any other goods, to a penalty not exceeding the value of the goods, as declared by the exporter or the value as determined under this Act, whichever is the greater.

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 documents which is false or incorrect in any material particular, in the transaction of any business for the purpose of this Act, shall be liable to a penalty not exceeding five times of the value of goods;

Section 114AB. Penalty for obtaining instrument by fraud, etc.- Where any person has obtained any instrument by fraud, collusion, wilful misstatement or suppression of facts and such instrument has been utilised by such person or any other person for discharging duty, the person to whom the instrument was issued shall be liable for penalty not exceeding the face value of such instrument.

Section 75A(2): Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the rules made there under, the claimant shall, within a period of two months from the date of demand, pay in addition to the said amount of drawback, interest at the rate fixed under section 28AA and the amount of interest shall be calculated for the period beginning from the date of payment of such drawback to the claimant till the date of recovery of such drawback.

28AAA. Recovery of duties in certain cases.—(1) Where an instrument issued to a person has been obtained by him by means of — (a) collusion; or (b) wilful mis-statement; or (c) suppression of facts, for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), by such person or his agent or employee and such instrument is utilised under the provisions of this Act or the rules made or notifications issued thereunder, by a person other than the person to whom the instrument was issued, the duty relatable to such utilisation of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued: Provided that the action relating to recovery of duty under this section against the person to whom the instrument was issued shall be without prejudice to an action against the importer under section 28.

28AA. Interest on delayed payment of duty—(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section. (2) Interest at such rate not below ten percent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

B. Customs and Central Excise Duties Drawback Rules, 2017

Rule 17: Repayment of erroneous or excess payment of drawback and interest.- Where an amount of drawback and interest, if any, has been paid erroneously or the amount so paid is in excess of what the claimant is entitled to, the claimant shall, on demand by a proper officer of Customs repay the amount so paid erroneously or in excess, as the case may be, and where the claimant fails to repay the amount it shall be recovered in the manner laid down in sub-section (1) of section 142 of the Customs Act, 1962.

Rule 18: Recovery of amount of Drawback where export proceeds not realized. – (1) Where an amount of drawback has been paid to an exporter or a person authorized by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such export goods have not been realized by or on behalf of the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, such drawback shall, except under circumstances or conditions specified in sub-rule(5), be recovered

C. Foreign Trade (Development and Regulation) Act, 1992

Section 11: (1) No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made there under and the foreign trade policy for the time being in force.

D. The entitlement to claim RoDTEP is governed by DGFT Notification No. 19/2015-2020 dated 17.08.2021. Para 4.55 of the said Notification categorically provides that “exporters shall not be eligible to rebate under the RoDTEP scheme if the export product/products is/are restricted/prohibited under Schedule-II of the Export Policy in ITC(HS)”. Thus, the scheme itself bars extension of rebate where the export product falls under a category of restricted or prohibited goods.

E. Customs Brokers Licensing Regulations, 2018.

Notification No.41/2018-Customs (N.T.) dated 14th May, 2018

10. Obligations of Customs Broker.- A Customs Broker shall -
(d) advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;
(e) exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage;

8. Whereas during the investigation, the following facts emerge that:

8.1 M/s. MLA Industries Pvt. Ltd. (IEC- AAPCM6549N), having its registered office located at 111/230, HARSH NAGAR, KANPURNAGAR, KANPUR NAGAR, UTTAR PRADESH, 208012, filed Shipping bill no. 1053329 dated 21.05.2024 through their authorised Customs Broker, M/s. DJS Logistics Pvt. Ltd. The goods were declared as being consigned to Egypt.

8.2 Further, during the scrutiny of the aforementioned Shipping bill no. 1053329 dated 21.05.2024 filed for the item described as “Aluminium

Stearate Grade G”, the Exporter submitted the Material Safety Data Sheet (MSDS) in support of the declaration made under Section 50 of the Customs Act, 1962, and in furtherance of the self-assessment process as prescribed under Section 17 of the said Act. Upon examination of the MSDS, it was found that the item described as “Aluminium Stearate Grade G” bears **CAS No. 637-12-7**. A comparison of this CAS number with the entries in **Appendix 3 of the SCOMET List** reveals that **Entry 6A008.c.6** explicitly lists **metal stearates**, with **CAS No. 637-12-7** cited as an example. The presence of the same CAS number in the MSDS submitted by the exporter and in the notified SCOMET List clearly indicates that the item in question **falls within the scope of a controlled substance** under the said entry. Exports of such goods are deemed “restricted” and are permitted only against a valid Export Authorisation issued by the Directorate General of Foreign Trade (DGFT). Its export without authorisation constitutes a contravention of Section 11(2) (g) of the FT(D&R) Act, 1992, which prohibits export in violation of the conditions of the Policy. In the absence of a valid Export Authorisation from the DGFT, any attempt to export the said product constitutes a violation of the Foreign Trade Policy, Handbook of Procedures, and relevant provisions of the Customs Act, 1962, thereby attracting the prescribed penal and confiscatory consequences under the law. Notably, **the exporter himself admitted during the proceedings that DGFT subsequently issued a SCOMET license dated 18.11.2024 for export of the same item, classifying it under Category 6A008.**

8.3 As per **Note 3 of Appendix 3 of the SCOMET List**, export of items falling under **SCOMET Categories 6A007 and 6A008** — which includes **Entry 6A008.c.6** — requires **prior authorization from the Directorate General of Foreign Trade (DGFT)**. The said note lays down that even where the goods are not intended for direct military use, export permission is mandatory in view of their potential end-use sensitivity. In the present case, no such authorization or licence has been submitted or found on record for the impugned consignment. Given that the goods covered under **Shipping bill no. 1053329 dated 21.05.2024**, declared as “**Aluminium Stearate Grade G**” bear **CAS No. 637-12-7** as per MSDS furnished by the exporter, which matches the CAS No. listed in **SCOMET Entry 6A008.c.6** which covers **metal stearates**, including Octal (CAS No. 637-12-7). This clearly establishes that the said goods are **covered under the controlled category of metal stearates** listed in SCOMET (Special Chemicals, Organisms, Materials, Equipment and Technologies) list for which prior DGFT authorization is a statutory requirement under the prevailing Foreign Trade Policy and SCOMET regulatory framework. Despite being requested to furnish the requisite export licence authorizing the shipment of the subject goods, the Exporter **failed to produce the required documentation**, thereby violating the applicable export control regulations.

During the course of investigation, it was found that **no application** for obtaining the required **Export Authorisation** was submitted by the exporter to DGFT for the subject consignment. Additionally, when called upon to produce such authorization, the exporter failed to furnish any documentary evidence in support of having obtained a valid export license for the item in question. In this regard, the following provisions are relevant:

1. **Para 2.73 of the Handbook of Procedures** under FTP 2023, which mandates prior application and approval for export of SCOMET items;
2. **Para 2.05 of the Foreign Trade Policy**, which stipulates that export of restricted goods is not permitted without an authorisation;
3. **Section 11(2)(g) of the Foreign Trade (Development and Regulation) Act, 1992**, which provides that any export made in contravention of the conditions or restrictions imposed under the Policy constitutes an offence under the Act;
4. **Section 113(d) of the Customs Act, 1962**, which provides for **confiscation** of export goods that are attempted to be exported in **contravention of any prohibition** imposed under the Customs Act or any other law for the time being in force;
5. **Section 114(i) of the Customs Act, 1962**, which provides for imposition of **penalty** on any person whose act or omission renders goods liable to **confiscation** under Section 113.

In view of the foregoing, it is **prima facie evident** that the exporter has attempted to export a **SCOMET-listed restricted item (Aluminium Stearate)** without obtaining the necessary **Export Authorisation** from DGFT.

8.3.1 The subject goods are *restricted* for export and in the absence of authorization; they become *prohibited* as the conditions subject to which the goods are permitted to be exported have not been complied with. Therefore, this attempt constitutes a **serious lapse in compliance**, and renders both the goods and the exporter liable to appropriate action under the Customs and Foreign Trade laws.

8.4 In the present regime of self-assessment, it is the unequivocal responsibility of the exporter to ensure strict compliance with all applicable statutory and regulatory provisions governing the export of goods. This obligation includes adherence not only to the Customs Act, 1962, but also to all other laws for the time being in force, including the Foreign Trade (Development and Regulation) Act, 1992, and the Rules and Orders made there under. In this case, the exporter has attempted to export goods described as "Aluminium Stearate Grade G" under Shipping bill no. 1053329 dated 21.05.2024, which fall under the category of 'restricted items' as per the Foreign Trade Policy, without obtaining the requisite export authorization or licence from the Directorate General of Foreign Trade (DGFT). This constitutes a violation of **Section 50(3) of the Customs Act, 1962 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992.**

In the case of M/s Om Prakash Bhatia Vs. Commissioner of Customs, Delhi {2003(155)ELT423(SC)}, the Hon'ble Supreme Court has held that "if the conditions prescribed for import or export of goods are not complied with, it would be considered to be prohibited goods".

By engaging in such export without the prescribed authorization, the exporter has rendered the said goods liable for confiscation under **Section 113(d) of**

the Customs Act, 1962. Furthermore, based on the facts and evidence on record, the exporter also appears to be liable for penal action under **Section 114(i) of the Customs Act, 1962.** Accordingly, the act of attempting to export the aforementioned goods without due authorization amounts to a clear case of non-compliance and renders both the goods and the exporter liable to the appropriate statutory consequences under the Customs and Foreign Trade laws.

8.5 The firm, M/s MLA Industries Pvt. Ltd. (IEC: AAPCM6549N) filed Shipping Bill No. 1053329 dated 21.05.2024 for the export of "Aluminium Stearate Grade-G," accompanied by a Material Safety Data Sheet (MSDS) reflecting CAS No. 637-12-7 — a substance covered under Category 6A008.c.6 of the SCOMET Munitions List under Appendix 3 of ITC(HS). Despite the availability of the MSDS and the fact that the item had previously been exported by the firm under similar classification, the exporter filed a non-SCOMET declaration and failed to obtain the mandatory DGFT export authorisation. In the course of investigation, the authorized representative of the firm admitted in his voluntary statement that he was not aware of the item being classified under the SCOMET List and stated reliance on their CHA for Customs compliance. In the statement, the exporter has stated ignorance of subject goods falling under SCOMET List. However, it is clear that the international transaction of goods is to be done with the knowledge of goods, laws and regulations. Ignorance of law is not an excuse to breaking it. In the Ajay Melwani Vs The State of Maharashtra Case, the Bombay High Court has categorically held that:

"Ignorance of law is no excuse for breaking it, is one of the essential principles of jurisprudence. The rationale behind this principle is that if ignorance was an excuse, every person who is charged for any offence or involved in a crime would merely claim that he was unaware of the law in question in order to avoid liability, even though he was aware of the consequences of breaking the law." "The law enforcement machinery shall come to a grinding halt ignorance is accepted as a defence. It can also lead to mishandling of law on the part of law breakers, and this can never be the intention of Legislature to protect the law breakers by providing a shield of ignorance."

The deliberate filing of incorrect declarations and repeated attempts to export a restricted item without requisite authorisation, despite possession of documents that clearly reflected its controlled nature, establishes wilful submission of false information in connection with an export transaction. From the facts above, M/s MLA Industries Pvt. Ltd. (IEC: AAPCM6549N) is found to have knowingly and wilfully engaged in the misdeclaration of export goods with the intent to evade statutory controls and secure unauthorised export clearance of restricted items. Further, the exporter, M/s MLA Industries Pvt. Ltd. (IEC: AAPCM6549N) being the manufacturer of the goods and the preparator of the MSDS document should be knowing the CAS No of the goods being exported. Therefore, M/s MLA Industries Pvt. Ltd. is clearly liable for penalty under **Section 114AA of the Customs Act, 1962** for knowingly making, signing, and using false and incorrect declarations and documents in the course of export.

9. Further, it has been observed that identical goods, as mentioned in Paragraph No. 6.1, were exported under the 01 previous Shipping Bill no. 1515561 dated 03.06.2023 without obtaining the requisite export

authorization. Although these consignments are no longer physically available for confiscation, they remain liable for confiscation under the provisions of Section 113(d) of the Customs Act, 1962. Hence, the Drawback amount of Rs. 3399/- claimed by the exporter in the Shipping Bills shall be demanded back along with applicable interest in terms of rule 17 of Customs and Central Excise Duties Drawback Rules, 2017 read with section 28AA of the Customs Act, 1962. The RoDTEP amount of Rs. 2092/- claimed in the past shipping bill should be demanded back along with applicable interest as per in terms of rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 and section 28AAA read with section 28AA of the Customs Act, 1962. Moreover, the exporter is liable to penal action under **Section 114(i)** of the Customs Act, 1962, for having exported goods in contravention of the prescribed legal provisions.

9.1 It also appears that M/s MLA Industries Pvt. Ltd. (IEC: AAPCM6549N) is liable to penalty under Section 114AB of the Customs Act, 1962 for obtaining export incentive instruments in respect of past shipping bill no. 1515561 dated 03.06.2023, wherein the same goods (Aluminium Stearate Grade G) were exported to Egypt without obtaining the mandatory export authorization from DGFT. The instruments were obtained by fraudulent suppression of facts and misdeclaration, squarely attracting the penalty provisions of Section 114AB.

10. Further, for the past shipping bills in respect of M/s MLA Industries Pvt. Ltd. (IEC: AAPCM6549N) was retrieved from the ICES 1.5 System wherein 01 shipping bill no. 2680223 dated 24.07.2023 have been found wherein foreign remittance has not been received as per FEMA regulation. The FOB of shipping bill no. 2680223 dated 24.07.2023 was Rs. 26,31,000/- filed under Drawback claim of Rs. 34,203/- and RoDTEP claim of Rs. 21,048/- as mentioned in Table-III above. In the event of non-receipt of foreign remittance in the shipping bills as mentioned in Table-III above, the goods covered under the said shipping bill are liable for confiscation and claimed export incentive i.e. Drawback & Rodtep are liable to be demand back from the exporter in terms of Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017 in terms of Notification No. 76/2021-Cus(N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 and section 28AAA read with section 28AA of the Customs Act, 1962.

10.1 From above discussion, it appears that the M/s MLA Industries Pvt. Ltd. (IEC: AAPCM6549N) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 on account of avilment of scripts and non-receipt of the foreign remittance in Shipping Bills filed by the exporter as mentioned at Table-III above.

11. As per the explicit provisions of Regulation 10(d) of the Customs Broker Licensing Regulations (CBLR), 2018, framed under Section 146 of the Customs Act, 1962, a Customs Broker is legally mandated to:

"Advise his client to comply with the provisions of the Act and the rules and regulations made thereunder, and in case of non-compliance, shall bring the

matter to the notice of the Deputy or Assistant Commissioner of Customs, as the case may be."

Further, Regulation 10(e) of the CBLR, 2018, imposes a positive obligation on the Customs Broker to:

"Exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage."

In the instant case, it has been established that M/s DJS Logistics Pvt. Ltd., while facilitating the clearance of goods under Shipping Bill No. 1053329 dated 21.05.2024, failed to discharge their statutory obligations with the required degree of diligence, care, and professional responsibility. The impugned goods, declared as "Aluminium Stearate Grade-G," were accompanied by a Material Safety Data Sheet (MSDS) explicitly indicating the chemical composition as Aluminium Stearate with CAS No. 637-12-7 - a substance specifically listed under Entry 6A008.c.6 of Category 6 in Appendix 3 to Schedule 2 of the ITC (HS), and thereby falling within the SCOMET regulatory framework. Despite having access to the MSDS and the ability to ascertain the restricted nature of the item based on the CAS number and declared chemical identity, the Customs Broker neither flagged the item as restricted nor advised the exporter to obtain the mandatory DGFT authorisation for its export. This failure is further aggravated by the statement deposed by the Authorised Representative of the exporter, who categorically stated that they were fully dependent on M/s DJS Logistics Pvt. Ltd. for ensuring Customs compliance and were not informed at any stage about the applicability of SCOMET regulations. The CB's inaction, despite having access to the chemical data and regulatory documentation, amounts to a gross failure in identifying export control requirements and ensuring legal compliance. In view of the foregoing, it is evident that M/s DJS Logistics Pvt. Ltd. have violated the obligations under Regulation 10(d) and 10(e) of the Customs Brokers Licensing Regulations, 2018 by (i) failing to advise their client correctly to obtain the requisite Export Authorisation from DGFT for the restricted goods, and (ii) failing to exercise due diligence to ascertain the correct export classification and legal restrictions applicable to the impugned consignment. Their omission facilitated the filing of an export declaration for a restricted item without proper authorisation, thereby contributing directly to the attempted unauthorised export.

11.1 The facts on record clearly establish that M/s DJS Logistics Pvt. Ltd., the appointed Customs Broker, not only failed to exercise due diligence but actively facilitated the misdeclaration and attempted export of restricted goods under Shipping Bill No. 1053329 dated 21.05.2024. The MSDS submitted along with the shipping bill clearly disclosed the chemical composition of the product as Aluminium Stearate bearing CAS No. 637-12-7, which is listed under Entry 6A008.c.6 of Category 6 of the SCOMET Munitions List. Despite having access to this document, the Customs Broker neither flagged the item as restricted nor advised the exporter to obtain the necessary DGFT authorisation. This failure is not a passive oversight but a material act of facilitation, especially in view of the exporter's categorical statement that they were fully dependent on M/s DJS Logistics Pvt. Ltd. for Customs compliance and were not informed at any stage about the SCOMET applicability of the goods. The Customs Broker, being a licensed intermediary

entrusted with the responsibility to ensure regulatory compliance, instead enabled the filing of a Non-SCOMET declaration and permitted the attempted export of a controlled item without lawful authorisation. By knowingly participating in the filing of false export declarations and facilitating the attempted clearance of restricted goods, M/s DJS Logistics Pvt. Ltd. is prima facie liable under **Section 114(i)** of the Customs Act, 1962 for abetting the attempted export of goods liable to confiscation under **Section 113(d)**. Further, their actions attract **Section 114AA** of the Customs Act, 1962 for knowingly making, signing, and using false declarations and documents with knowledge of their falsity, thereby aiding the exporter in circumventing export control regulations.

12. Now, M/s. MLA Industries Pvt. Ltd. (IEC- AAPCM6549N), having their registered office at 111/230, Harsh Nagar, Kanpur Nagar, Kanpur Nagar, Uttar Pradesh -208012 are hereby called upon to Show Cause to the Asstt./Dy. Commissioner of Customs CEAC, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice **as to why**:

- i. The goods described as "Aluminum Stearate Grade G" declared in Shipping Bill No.1053329 dated 21.05.2024, having a total FOB value of Rs. 3,96,720/- (Rupees Three Lakh Ninety-Six Thousand Seven Hundred Twenty only), should not be confiscated under the provisions of Section 113(d) of the Customs Act, 1962;
- ii. The drawback amount of Rs. 4760.6/- claimed for the goods described as "Aluminum Stearate Grade G" claimed in the shipping bill no. 1053329 dated 21.05.2024 should not be denied on account of the goods having been cleared for back to town;
- iii. The RoDTEP amount of Rs. 3967.2/- claimed for the goods described as "Aluminum Stearate Grade G" claimed in shipping bill no. 1053329 dated 21.05.2024 should not be denied on account of SCOMET Items being ineligible for RoDTEP claim according to Para 4.55 of Notification 19/2015- 2020 dated 17.08.2021 and the goods having been cleared for back to town;
- iv. Penalty should not be imposed on the exporter, M/s. MLA Industries Pvt. Ltd. (IEC- AAPCM6549N), under Section 114(i) of the Customs Act, 1962, for having violated the export regulations by attempting to export restricted goods specifically, "Aluminium Stearate Grade G (CAS No. 637- 12-7)" covered under shipping bill no. 1053329 dated 21.05.2024 without obtaining the requisite export authorization from the competent authority;
- v. Penalty should not be imposed on the exporter M/s. MLA Industries Pvt. Ltd. (IEC- AAPCM6549N) under Section 114AA of the Customs Act, 1962 for attempting to knowingly export a restricted item covered under the shipping bill no. 1053329 dated 21.05.2024 by mis declaration and without requisite authorisation;
- vi. Penalty should not be imposed on the exporter M/s MLA Industries Pvt. Ltd. (IEC-AAPCM6549N) under Section 114AB of the Customs Act, 1962 for fraudulently obtaining export incentives by attempting

to export restricted goods under Shipping Bill No. 1053329 dated 21.05.2024 without the requisite authorisation;

- vii. The identical goods exported under the past 01 Shipping Bill no. 1515561 dated 03.06.2023 detailed in para-No. 6.1 having a total declared FOB Value of Rs. 2,61,440/- were shipped without the required export authorization, should not be held liable for confiscation under the provisions of Section 113(d), 113(ia) and 113(ja) of the Customs Act, 1962;
- viii. The Drawback amount of Rs. 3399/- claimed by the exporter in the identical goods exported under past Shipping Bill no. 1515561 dated 03.06.2023, which were shipped without the required export authorization, should not be demanded back along with applicable interest in terms of rule 17 of Customs and Central Excise Duties Drawback Rules, 2017 read with section 28AA of the Customs Act, 1962;
- ix. The total RoDTEP claim of Rs. 2092/- claimed by the exporter in the identical goods exported under past Shipping Bill no. 1515561 dated 03.06.2023, which were shipped without the required export authorization, should not be demanded back along with applicable interest on account of SCOMET Items being ineligible for RoDTEP claim according to Para 4.55 of Notification 19/2015- 2020 dated 17.08.2021;
- x. Penalty should not be imposed upon the exporter under Section 114(i) of the Customs Act, 1962, for having violated the export regulations by exporting restricted goods covered under past Shipping Bill no. 1515561 dated 03.06.2023 without obtaining the requisite export authorization from the competent authority;
- xi. Penalty should not be imposed upon the exporter M/s. MLA Industries Pvt. Ltd. (IEC- AAPCM6549N) under Section 114AA of the Customs Act, 1962 for knowingly exporting a restricted item covered under past Shipping Bill no. 1515561 dated 03.06.2023 by mis declaration and without requisite authorisation;
- xii. Penalty should not be imposed upon the exporter M/s MLA Industries Pvt. Ltd. (IEC-AAPCM6549N) under Section 114AB of the Customs Act, 1962 for fraudulently obtaining export incentives by exporting restricted goods under Shipping Bill No. 1515561 dated 03.06.2023 without the requisite authorisation;
- xiii. The goods, having a total declared value of Rs. 26,31,000/-, exported under the past Shipping Bill no.2680223 dated 24.07.2023 listed in Table-III above, should not be held liable for confiscation under the provisions of Sections 113(ia) and 113(ja) of the Customs Act, 1962, due to non-receipt of the foreign remittance and by this act and omission, the Exporter should not be rendered liable for penalty under section 114(iii) of the Customs Act, 1962;
- xiv. The Drawback amount of Rs. 34,203/- , claimed against the past Shipping Bill no.2680223 dated 24.07.2023 referred to in Table-III,

should not be recovered from exporter along with applicable interest under the provisions of Section 75 and Section 75A of the Customs Act, 1962, read with Rules 17 and 18 of the Customs and Central Excise Duties Drawback Rules, 2017, and further read with Section 28AA of the Customs Act, 1962, for the recovery of interest on the ineligible drawback amount, due to non-receipt of the corresponding foreign remittance;

- xv. The RoDTEP amount of Rs. 21,048/- , claimed against the past Shipping Bill no. 2680223 dated 24.07.2023 referred to in Table-III, should not be recovered from exporter on account of non-receipt of the corresponding foreign remittance in accordance with the provisions of Notification Nos. 76/2021-Cus (N.T.) dated 23.09.2021, 77/2021-Cus (N.T.) dated 24.09.2021, and 25/2023-Cus (N.T.) dated 01.04.2023, read with Section 28AAA and Section 28AA of the Customs Act, 1962, along with applicable interest, as the benefit was availed in violation of the prescribed conditions related to realization of export proceeds;
- xvi. Penalty should not be imposed upon the exporter M/s MLA Industries Pvt. Ltd. (IEC-AAPCM6549N) under Section 114AB of the Customs Act, 1962 for obtaining export incentives without realisation of foreign remittance in respect of Shipping Bill No. 2680223 dated 24.07.2023;
- xvii. The bond should not be enforced, and the Bank Guarantee/Cash Security amounting to Rs. 60,000/- submitted at the time of provisional release of the goods under the 'Back to Town' facility, should not be appropriated and adjusted to the extent possible against any export incentives, interest, redemption fine, penalty, or any other liability that may arise.

13. The Customs Broker, **M/s DJS Logistics Private Limited**, having office at Flat No. T-1, Reshma Apartments, 468 (Old No. 324), MKN Road, Ramapuram, Thiruvalluvar Nagar, Alandur, Chennai - 600016 is hereby called upon to Show Cause to the Asstt./Dy Commissioner of Customs, CEAC, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why Penalty should not be imposed on them under Sections 114(i) and Section 114AA of the Customs Act, 1962 read with Regulation 10(d),10(e) of CBLR, 2018 for failure to exercise due diligence as required under the regulations governing customs clearance procedures.

14. The noticees are further informed that they should clearly state in their written reply whether they wish to be heard in person before the case is adjudicated. In case no reply is received within 30 days of the receipt of this SCN and no request is made for the PH or they do not appear before the adjudicating authority on the date and time fixed, the case will be decided ex-parte on the basis of evidence available on record without any further reference to them.

15. This show cause notice is issued only in respect of issues discussed in the show cause notice and the goods mentioned against the Shipping Bill discussed hereinabove.

16. The Department reserves its right to add, amend, modify, etc. this notice based on any fresh facts or evidence which may come to the notice of the Department after issue of this notice but prior to adjudication thereof.

17. This show cause notice is issued without prejudice to any other action that may be taken against the persons/firms mentioned herein or any other person under the Customs Act, 1962 or any other law for the time being in force.

18. The documents relied upon for the purpose of this show cause notice, are enlisted at Annexure 'A' enclosed to this notice. It may be noted that all the relied upon documents and annexure enclosed with this show cause notice are an integral part of this show cause notice.

 27/12/26

(SACHIN S. PAGARE)

Dy. Commissioner of Customs
CEAC, NS-II, JNCH, Nhava Sheva

To,

Noticees,

1. M/s. MLA Industries Pvt. Ltd. (IEC- AAPCM6549N)
111/230, Harsh Nagar,
Kanpur Nagar, Uttar Pradesh – 208012.
2. M/s DJS Logistics Private Limited
Flat No. T-1, Reshma Apartments, 468 (Old No. 324),
MKN Road, Ramapuram,
Thiruvalluvar Nagar, Alandur,
Chennai – 600016.

Copy to:

- 1) The Dy/AC, CAC/Drawback/DRC Section, JNCH
- 2) The Asstt. Commissioner of Customs, SIIB (X) & IRMC JNCH.
- 3) The DC/AC, CBS, NCH, Mumbai.
- 4) Supdt. /CHS, JNCH for display on Notice Board.
- 5) Supdt. /EDI, JNCH for uploading on JNCH website.
- 6) Office Copy

ANNEXURE-A (RUDs)

Sr. No.	Particulars
RUD-I	Shipping Bill No. Shipping Bill No. 1053329 dated 21.05.2024
RUD-II	Panchanama dated 11.06.2024
RUD-III	Material Safety Data Sheet (MSDS)
RUD-IV	Seizure Memo dated 02.09.2024
RUD-V	NOC for provisional release of the goods for back to Town dated 09.11.2024
RUD-VI	Statement of Authorized Representative of M/s. MLA Industries Pvt. Ltd. (IEC- AAPCM6549N)
RUD-VII	Statement of Shri Yogesh Ichharam Mahajan, G-Card Holder of Customs Broker, M/s DJS Logistics Pvt. Ltd.

AEO Registration No.

Checklist for Shipping Bill

AEO Role :

Printed On : 21-May-2024

1053329 dt 21-May-2024
EXP/0859/2024-2025

SB No. / Date

Job No

AAECD6322RCH005 D J S LOGISTICS PRIVATE LIMITED

CHA

EXPORTER DETAILS

AAPCM6549N
PAN No: AAPCM6549N
MLA INDUSTRIES PRIVATE LIMITED
Branch Ser #0
111/230, HARSH NAGAR,
KANPUR NAGAR
UTTAR PRADESH, 208012

GSTIN: 09AAPCM6549N1ZG
Exporter Type: Manufacturer Exporter

Party Ref

CONSIGNEE
To order only.

Egypt

Port Of Loading

Nhava Sheva Sea(INNSA1)

Port Of Discharge

Alexandria(EGALE)

Port Of Destination

Alexandria(EGALE)

Discharge Country

Egypt

Country of Dest

Egypt

Master BL No.

House BL No.

Rotation No/Dt.

UTTAR PRADESH

State of Origin

6360132

Ad. Code

921020043948383

Forex Bank A/c No

RBI Waiver No/Dt

DBK Bank A/c No

Nature of Cargo

C - Containerised

Total Packages

5 PLT

No Of Cntrs

Loose pkts.

Gross Weight

3120.000 KGS

Net Weight

3000.000 KGS

Total FOB (INR)

396720.00

IGST Taxable Value(INR)

0.00

IGST Amount(INR)

0.00

Comp. Cess (INR)

0.00

DBK+STR (INR)

4760.64

STR Amount (INR)

4760.64

Total DBK (INR)

4760.64

RODTEP Amount(INR)

3967.2

Invoice Details

Invoice 1 / 1

Inv. No

S-SHIP/2425/0981

Inv. Date

16-May-2024

Nature of contract

FOB

Unit Price Includes

None

Inv. Currenc USD

Exch. Rate 1 USD = 82.6500 INR

Rate

Currency

Amount

Inv. Value

USD 4800.00 (INR 396720.00)

FOB Value

USD 4800.00 (INR 396720.00)

Exp Contract No.

Exp Contract Date

CWC DISTRI

Received 5 PLT As per

In Shed No. I-9 As per

Shipping Bill No. 1053329

21/05/23

C9

Insurance

Freight

Discount

Commission

Other Deduction

Packing Charges

Nature Of Payment

AP

Period Of Payment

0 days

Marks & Nos

AS PER INVOICE, WE INTEND TO CLAIM REWARDS UNDER RODTEP SCHEME.

Buyer's Name & Address

DS SPECIALTY CHEMICALS
Swiss Compound, 4th Industrial Zone, 6th of October City,
Giza, Egypt

AEO Code

AEO Country

AEO Role

Third Party Name & Addr.

SURVEYOR

Conex Terminal Pvt. Ltd. SAHIL THAKUR
Prashant Bhowmik - Surveyor

EOU IEC

Factory Address

Branch SNo 0

ITEM DETAILS

SI No	Qty Unit	RITC Exim Scheme Code & description NFEI Catg Reward Item	Description Unit Price / Unit FOB Val(INR)	FOB Val(FC)	Total Value(FC) IGST Pymt Statu	PMV/Unit IGST Taxable Valu	Total PMV(INR) IGST Amount
1	3000.000 KGS	29157090 19 (Drawback (DBK))	ALUMINIUM STEARATE GRADE-G (120 Bags of 25 kg each) 1.600000/KGS	396720.00	4800.00 LUT	145.66 0.00	436380.00
<p>Total PMV 436380.00</p> <p>Total IGST 0.00</p> <p>Total PMV (Gross) 436380.00</p> <p>Total IGST (Gross) 0.00</p>							

D.J.S. LOGISTICS PRIVATE LIMITED

AEO Registration No.

Checklist for Shipping Bill

AEO Role :

Date: 21-May-2024
 No. / Dat 1053329 dt 21-May-2024
 Exp No 0859/2024-2025

Inv No	Item No	DBK SI No	DBK DETAILS		DBK Qty / Unit	DBK Amount
			Custom Rate	Custom SPE		
1	1	291599B	1.20	0.00	3000.000 / KGS	4760.64
						4760.64

Factory Stuffed	Seal Type	Sample Acc.	VESSEL DETAILS		Voyage Number
			Vessel Name		
No		No			

Inv/Item SI.N	SQC Qty/Unit	Origin District	Origin State	Additional Details	
				Comp. Cess Amount(INR)	PTA/FTA
1/1	3000.000000 KGS	157 - KANPUR NAGAR	UTTAR PRADESH	0.00	FTA0SL - India - Sri Lanka FTA

SINGLE WINDOW - Additional Product Information

Inv No	Item No	Info Type	Info Qualifier	Info Code	Information	Measurement	Unit
1	1	Duty	Remission of Duty	RODTEPY	Claimed	3000.000000	KGS

END USE INFORMATION

Code	Inv / Item Sr.No.
GNX100	1/1

Code	Description
GNX100	Generic -For Consumer use under commercial distribution (for Trading - wholesale or retail)

RODTEP Info

Inv/Item Sr	Claim Status	Quantity	Rate (in %)	Cap Value	No. of Units	RODTEP Amount (INR)
1/1	RODTEPY	3000.000000	1.000		1	3967.20
						3967.2

DECLARATIONS

Decl. Typ	Decl. Cod	Inv / Item Sr.No.
DEC	RD001	1/1

Decl. Cod RD001
Declaration I/We, in regard to my/our claim under RoDTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that:
 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme, and relevant notifications, regulations, etc., as amended from time to time.
 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP.
 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

SUPPORTING DOCUMENTS

Inv/Item/SrNo.	Image Ref.No.(IRN)	ICEGATE ID	Issuing Party Name	Beneficiary Party Name
0/0/1	2024052100051386	DJSMUMBAI	Issuing Party Add1	Beneficiary Party Add1
16-May-2024	2024052100018828	pdf	Issuing Party Add2	Beneficiary Party Add2
934000	16-May-2024 12:25 PM	UTTAR PRADESH	Issuing Party City	Beneficiary Party City
	CVR-signed.pdf		Issuing Party Pin Code	Beneficiary Party Pin Code
			To order only.	MLA INDUSTRIES PRIVATE LIMITED
				111/230, , HARSH NAGAR ,
				KANPUR NAGAR,
				Kanpur
				208012

PROFORMA INVOICE

Exporter/ Manufacturer
MLA INDUSTRIES PRIVATE LIMITED
 111/230 HARSH NAGAR, KANPUR
 KANPUR NAGAR,
 UTTAR PRADESH, 208012
 PH.: (91-512) 2555292, FAX: (91-512) 2526257
 Email- exim@mlagroup.com
 VIKAS DIXIT- +91-7706902445
 GSTIN: 09AAPCM6549N1ZG

Invoice No. & Date
 S-SHIP/2425/0981
 Dated-16-05-2024

Exporter's Ref.

Buyer's Ref. No. & Date:

Other reference(s):
 PO. NO.: 24100067 Dated-07.04.2024

Consignee To Order :-

DS SPECIALTY CHEMICALS

Swiss Compound, 4th Industrial Zone,
 6th of October City, Giza, Egypt
 Tel: 002 02 36862607

Tax ID: 753142244

ACID-7531422442024040098

email : ibrahim.kamal@delta-specialties.com

Buyer (if other than consignee):-

DS SPECIALTY CHEMICALS

Swiss Compound, 4th Industrial Zone,
 6th of October City, Giza, Egypt

Tax ID: 753142244

ACID-7531422442024040098

email : ibrahim.kamal@delta-specialties.com

Pre Carriage by: RAIL	Place of Receipt by Pre Carrier FACTORY	Country of Origin of Goods INDIA	Country of Final Destination EGYPT
Vessel/Flight No	Port Of Loading : NHAVA SHEVA PORT	Terms of Delivery & Payments	
		<ul style="list-style-type: none"> • FOB NHAVA SHEVA • 100% ADVANCE PAYMENT 	
Port of Discharge Alexandria port	Final Destination Alexandria port, Egypt.	Import Declaration Form No.: NA.	

Marks and packing	No. & Kind of Packages	Description of Goods	Quantity KG	Unit Price (USD) PKG	Amount (U.S.D)
Uniform Packing in 25 kg HDPE bags With Liner inside	120 Bags of 25 kg each	ALUMINIUM STEARATE GRADE-G HSN CODE 29157090	3000.00	1.600	4800.00
LCL ON 5 PALLETS					

Total Value in USD

4800.00

Amount(in words) USD FOUR THOUSAND EIGHT HUNDRED ONLY.

Imp. Exp. Code No.: AAPCM6549N DATED-07.05.2022

Declaration: We declared that this invoice shows the actual price of goods described as of Indian origin and that all particulars are True & correct. As per PI MLAPL-12 Dated-08-04-2024

BANKER: AXIS BANK LTD.,
GROUND FLOOR, PLOT NO. 19 & 20 PREMISES NO. 108/18, P. ROAD, KANPUR-208012
A/C NO. : 922030049672565 SWIFT CODE: AXISINBB133

For M.L.A. INDUSTRIES PRIVATE LIMITED

For MLA INDUSTRIES PRIVATE LIMITED

[Signature]
 AUTHORIZED SIGNATORY

Authorized Signatory

PACKING LIST

Exporter/ Manufacturer

MLA INDUSTRIES PRIVATE LIMITED
 111/230 HARSH NAGAR, KANPUR
 KANPUR NAGAR,
 UTTAR PRADESH, 208012
 PH.: (91-512) 2555292, FAX: (91-512) 2526257
 Email- exim@mlagroup.com
 VIKAS DIXIT- +91-7706902445
 GSTIN:09AAPCM6549N1ZG

Invoice No. & Date
 S-SHIP/2425/0981
 Dated-16-05-2024

Exporter's Ref.

Buyer's Ref. No. & Date:
 PO. NO.: 24100067 Dated-07.04.2024
Other reference(s):

Consignee To Order :-

DS SPECIALTY CHEMICALS
 Swiss Compound, 4th Industrial Zone,
 6th of October City, Giza, Egypt
 Tel: 002 02 36862607
 Tax ID: 753142244
 ACID-7531422442024040098
 email : ibrahim.kamal@delta-specialties.com

Buyer (if other than consignee)
DS SPECIALTY CHEMICALS
 Swiss Compound, 4th Industrial Zone,
 6th of October City, Giza, Egypt
 Tel: 002 02 36862607
 Tax ID: 753142244
 ACID-7531422442024040098
 email : ibrahim.kamal@delta-specialties.com

Pre Carriage by: RAIL	Place of Receipt by Pre Carrier	Country of Origin of Goods INDIA	Country of Final Destination EGYPT
Vessel/Flight No	Port Of Loading : NHAVA SHEVA PORT	Terms of Delivery & Payments <ul style="list-style-type: none"> • FOB NHAVA SHEVA • 100% ADVANCE PAYMENT 	
Port of Discharge Alexandria port	Final Destination Alexandria port, Egypt	Import Declaration Form No.: NA.	

Marks and packing	No. & Kind of Packages	Description of Goods	Quantity In kg	REMARKS
Uniform Packing in 25 kg HDPE bags With Liner inside	120 Bags of 25 kg each	ALUMINIUM STEARATE GRADE-G	3000.00	Net weight: 3,000.00 kg Gross weight: 3120.00 kg
LCL ON 5 PALLETS				

mp. Exp. Code No.: AAPCM6549N DATED-07.05.2022

Declaration: We declared that this invoice shows the actual price of goods described as of Indian origin and that all particulars are True & correct. As per PI MLAPL-12 Dated-08-04-2024

BANKER: AXIS BANK LTD.,
GROUND FLOOR, PLOT NO. 19 & 20 PREMISES NO. 108/18, P. ROAD, KANPUR-208012
A/C NO. : 922030049672565 SWIFT CODE: AXISINBB133

For M.L.A. INDUSTRIES PRIVATE LIMITED

For M.L.A. INDUSTRIES PRIVATE LIMITED

[Signature]
 AUTHORIZED SIGNATORY

Authorized Signatory

DNV

MANAGEMENT SYSTEM CERTIFICATE

Certificate no:
126487 -2012 -AQ -IND -RvA

Initial certification date:
12 February 2010

Valid:
09 December 2021 - 08 December 2024

This is to certify that the management system of

M.L.A. Industries Private Limited

Regd. Office: 111/230, Harsh Nagar, Kanpur

- 208012, Uttar Pradesh, India

and the sites as mentioned in the appendix accompanying this certificate

has been found to conform to the Quality Management System standard:

ISO 9001:2015

This certificate is valid for the following scope:

Manufacture, marketing & sales of precipitated silica, hydrated calcium silicate, blowing agents (azodicarbonamide), zinc oxide, metallic stearates (zinc/calcium/aluminium), PVC heat stabilizers, PE wax, plastic lubricants, food esters and pharma excipients

Place and date:
Chennai, 30 June 2022

For the issuing office:
DNV - Business Assurance
ROMA, No. 10, GST Road, Alandur, Chennai -
600 016, India





Certificate no.: 126487 -2012 -AQ -IND -RvA
Place and date: Chennai, 30 June 2022

Appendix to Certificate

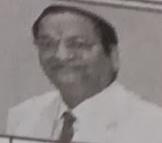
M.L.A. Industries Private Limited

Locations included in the certification are as follows:

Site Name	Site Address	Site Scope
M.L.A. Industries Private Limited	Regd. Office: 111/230, Hansh Nagar, Kanpur - 208012, Uttar Pradesh, India	Manufacture, marketing & sales of precipitated silica, hydrated calcium silicate, blowing agents (azodicarbonamide), zinc oxide, metallic stearates (zinc/calcium/aluminium), PVC heat stabilizers, PE wax, plastic lubricants, food esters and pharma excipients
M.L.A. Industries Private Limited	Works: D -7, D -8 & D -16, Panki Industrial Area, Site -1, Kanpur - 208022, Uttar Pradesh, India	Manufacture of precipitated silica, hydrated calcium silicate, blowing agents (azodicarbonamide), zinc oxide, metallic stearates (zinc/calcium/aluminium), PVC heat stabilizers, PE wax, plastic lubricants, food esters and pharma excipients

MLA INDUSTRIES PRIVATE LIMITED

Regd. Office : 111/230, Harsh Nagar, Kanpur - 208 012
 Address : D-7B, D-8 & D16, Panki Industrial Area, Site I, Kanpur - 208 022
 H-18, Panki Industrial Area, Site I, Kanpur - 208 022
 G-41, J-31 1st & 2nd Floor, Panki Industrial Area, Site-III, Kanpur - 208 022
 Phone : Mobile : 7706902414, 9336432992
 Email : sales@mlagroup.com • website : mlagroup.com



DNV

Manufacturers of Precipitated Silica, HCS, Azodicarbonamide, Zinc, Calcium, Aluminum Stearate, Zinc Oxide(active)
 And PVC Stabilizers

Certificate Of Analysis

Customer Name : DS SPECIALTY CHEMICALS

Date : 17-05-2024

Product : ALUMINIUM STEARATE -G

Invoice No. : S-SHIP/2425/0981

Total Quantity : 3000 KGS

Mfg. Date : 14-05-2024

Exp. Date : 13-05-2027

S. No.	Property	Specification	Unit	Batch Wise Test Value
				14M/5
1	Appearance	White free flowing powder		Conf. to Std.
2	Bulk Density	0.30 - 0.40	gm/cc	0.36
3	Moisture	1.5 max	%	1.21
4	pH Value	6.5 - 7.5		6.89
5	Al ₂ O ₃ %	12 - 16	%	14.46
6	Ash	18 - 20	%	19.32
7	Electrolytes/TDS	2 max	%	1.12
8	Free Fatty Matter	5 max	%	3.65
9	Melting Point	150 - 160	°C	156
10	Gel	Thick Gel with organic Solvent		Conf. to Std.
			7	4.43

P A N C H N A M A

In respect of Shipping Bill No. 1053329 dated 21.05.2024 of Exporter M/s. MLA INDUSTRIES PRIVATE LIMITED (IEC-AAPCM6549N) drawn at Conex CFS, Nhava Sheva, Navi Mumbai, 410707 on 11.06.2024.

Pancha No. 1		Pancha No. 2	
Name:	Pravin Atmaram Padave	Name:	Dikshit Devidas Patil
Age:	46	Age:	31
Address:	Near Railway Track, H.No. 763-3, Bori Patil Ali, Uran, Raigarh, Maharashtra- 400702	Address:	Devidas Jorna Patil, House No-50, At-Kharsapoli Post-Hamrapur, Raigarh, Maharastra, 402107
Type of ID card:	Aadhaar Card	Type of ID card:	Aadhaar Card
Number of ID card:	597398006054	Number of ID card:	515796186423
Mobile No.:	8369215781	Mobile No.:	9284132416
Occupation:	Service	Occupation:	Service

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Deepak, Intelligence Officer, SIIB(X), JNCH on 11.06.2024 at 16:00 hrs., at Conex CFS, Nhava Sheva, Navi Mumbai, 410707 to witness the examination of goods placed in Export Shed 1 at Location D-8 area specified by the CFS pertaining to the Exporter M/s. MLA INDUSTRIES PRIVATE LIMITED (IEC-AAPCM6549N) covered under Shipping Bill No. 1053329 dated 21.05.2024 filed through Customs House Agent M/s D J S Logistics Pvt Ltd. for confirmation of declaration in respect of description of goods and quantity.

Here, we were introduced to Shri Arvind Singh, IO, SIIB(X), Shri Kunal Garg, IO, SIIB (X), Shri Yogesh I Mahajan, G-Card Holder of M/s D J S Logistics Pvt. Ltd. (License No. 11/2309 & Kardex no. M-2259) and authorized representative of the exporter. All the officers showed their identity cards to us. Then the officers explained to us that they wanted to examine the goods covered under above mentioned shipping bill for which we readily agreed. The cargo was going to be exported to Egypt by the Exporter M/s. MLA INDUSTRIES PRIVATE LIMITED (IEC-AAPCM6549N). Goods were examined after the case was forwarded from the Docks to SIIB(X).

P. Arvind
11/06/24

P2 Kunal
11-6-2024

Yogesh
(11/06/2024)

The exporter M/s MLA INDUSTRIES PRIVATE LIMITED (IEC-AAPCM6549N) declared to have IEC address: 111/230, Harsh Nagar, Kanpur Nagar, Uttar Pradesh. We, the panchas as well as representative of Custom Broker were then shown the aforesaid Shipping Bill No. 1053329 dated 21.05.2024 and respective Export Invoice, packing list of the goods attempted to be exported. The details of the said shipping bill are tabulated as below:

TABLE-I

S/B No./ Date	Invoice No./Date	Description	Quantity	FOB (INR)	DBK (INR)	RoDTEP (INR)
1053329 dated 21.05.2024	S-SHIP /2425/0981 Dt- 16.05.2024	RITC-29157090 Aluminium Stearate Grade-G (120 Bags of 25 kg each)	120 bags (3000 Kg)	396720/-	4760.64/-	3967.2/-

Once, we were shown the above-mentioned Shipping Bill, we put our dated signature on Shipping Bills, packing list & Export Invoice of the cargoes as a token of having seen the same.

Thereafter, the examination of the goods covered under above mentioned Shipping bill started. Firstly, the goods were already carted at Export Shed 1 at location D-8 area at the Conex CFS, Nhava Sheva, Navi Mumbai, 410707. Then, the officers present asked the CHA and labourers to segregate the goods with respect to SB's packing list.

Thereafter, the bags were opened with help of labourers in our presence as well as in the presence of CHA & officers for examination of goods. The officers then counted the quantity of the goods. The officers observed that quantity of goods was as per declaration in the shipping bill. There were total 120 bags, each bag weighing approximately 25kg. The goods appeared to be a white coloured substance in powder form .

Thereafter, representative sealed samples were drawn randomly from the consignment in triplicate from the above-mentioned shipping bill, for further testing and classification. The same were sealed with customs wax seal. We have put our dated signatures as a token of having witnessed the same. The examined goods were then re-packed in same packing and handed over to the CFS staff for the safe custody.

The Panchnama running into three pages ended on the same place and same date i.e. 11.05.2024 at 1800 Hrs. The Panchnama was carried out in our presence and in the presence of the Custom Broker/ authorized representative of the exporter. The panchnama running into 01-03 pages was drawn on the computer of the CFS as per our say. Panchnama was carried out in a peaceful and systematic manner

P1
11/06/24

P2
11-6-2024

P3
11/06/2024

and no untoward incident had happened during the course of drawing the Panchnama and no damage was done to the subject/concerned goods.

Drawn by me, this 11th June of 2024.

D-1
(Deepak) 11/6/24

I.O./SIIB(X), JNCH

In presence of:

[Signature]
11/6/24
Pancha-I
Pravin A. Padare

[Signature]
11-6-24
Pancha-II
Dikshit. Devdas Patil

[Signature]
CB/Authorised representative of the Exporter
(Yogesh Mahajan)

[Signature]
11.6.24
(Arvind Singh)
I.O./SIIB(X), JNCH

[Signature]
11/06/24
(Kunal Garg)
I.O./SIIB(X), JNCH



Material Safety Data Sheet (MSDS)

Aluminum Stearate

Section 1: Chemical Product and Company Identification

Product Name: Aluminum Stearate

CAS#: 637-12-7

TSCA: TSCA 8(b) inventory: Aluminum stearate

CI#: Not available.

Synonym: Octadecanoic acid, aluminum salt

Chemical Name: Aluminum tristearate

Chemical Formula: Al(C₁₈H₃₅O₂)₃ (approx.)

Contact Information:

MLA INDUSTRIES PRIVATE LIMITED
111/230 Harsh Nagar, Kanpur-208012.
India.

EMERGENCY PHONE NUMBERS

0512-2789938

Section 2: Composition and Information on Ingredients

Composition:

Name	CAS #	% by Weight
Aluminum stearate	637-12-7	100

Toxicological Data on Ingredients: Aluminum stearate LD50: Not available. LC50: Not available.

Section 3: Hazards Identification

Potential Acute Health Effects:

Hazardous in case of eye contact (irritant), of ingestion. Slightly hazardous in case of skin contact (irritant), of inhalation.

Potential Chronic Health Effects:

CARCINOGENIC EFFECTS: Not available. MUTAGENIC EFFECTS: Not available.

TERATOGENIC EFFECTS: Not available.

DEVELOPMENTAL TOXICITY: Not available. Repeated or prolonged exposure is not known to aggravate medical condition.

Section 4: First Aid Measures

Eye Contact:

Check for and remove any contact lenses. In case of contact, immediately flush eyes with plenty of water for at least 15 minutes. Get medical attention.

Skin Contact: Wash with soap and water. Cover the irritated skin with an emollient. Get medical attention if irritation develops.

Serious Skin Contact: Not available.

Inhalation:

If inhaled, remove to fresh air. If not breathing, give artificial respiration. If breathing is difficult, give oxygen. Get medical attention.

Serious Inhalation: Not available.

Ingestion:

Do NOT induce vomiting unless directed to do so by medical personnel. Never give anything by mouth to an unconscious person. If large quantities of this material are swallowed, call a physician immediately. Loosen tight clothing such as a collar, tie, belt or waistband.

Serious Ingestion: Not available.

Section 5: Fire and Explosion Data

Flammability of the Product: May be combustible at high temperature.

Auto-Ignition Temperature: Not available.

Flash Points: Not available.

Flammable Limits: Not available.

Products of Combustion: These products are carbon oxides (CO, CO₂). Some metallic oxides.

Fire Hazards in Presence of Various Substances: Not available.

Explosion Hazards in Presence of Various Substances:

Risks of explosion of the product in presence of mechanical impact: Not available. Risks of explosion of the product in presence of static discharge: Not available.

Fire Fighting Media and Instructions:

SMALL FIRE: Use DRY chemical powder. LARGE FIRE: Use water spray, fog or foam. Do not use water jet.

Special Remarks on Fire Hazards: Not available.

Special Remarks on Explosion Hazards: Not available.

Section 6: Accidental Release Measures

Small Spill:

Use appropriate tools to put the spilled solid in a convenient waste disposal container. Finish cleaning by spreading water on the contaminated surface and dispose of according to local and regional authority requirements.

Large Spill:

Use a shovel to put the material into a convenient waste disposal container. Finish cleaning by spreading water on the contaminated surface and allow to evacuate through the sanitary system.

Section 7: Handling and Storage

Precautions:

Keep away from heat. Keep away from sources of ignition. Empty containers pose a fire risk, evaporate the residue under a fume hood. Ground all equipment containing material. Do not

breathe dust. Avoid contact with eyes. Wear suitable protective clothing. If you feel unwell, seek medical attention and show the label when possible.

Storage: Keep container tightly closed. Keep container in a cool, well-ventilated area.

Section 8: Exposure Controls/Personal Protection

Engineering Controls:

Use process enclosures, local exhaust ventilation, or other engineering controls to keep airborne levels below recommended exposure limits. If user operations generate dust, fume or mist, use ventilation to keep exposure to airborne contaminants below the exposure limit.

Personal Protection:

Splash goggles. Lab coat. Dust respirator. Be sure to use an approved/certified respirator or equivalent. Gloves.

Personal Protection in Case of a Large Spill:

Splash goggles. Full suit. Dust respirator. Boots. Gloves. A self contained breathing apparatus should be used to avoid inhalation of the product. Suggested protective clothing might not be sufficient; consult a specialist BEFORE handling this product.

Exposure Limits: Not available.

Section 9: Physical and Chemical Properties

Physical state and appearance: Solid. (Solid powder)

Odor: Not available.

Taste: Not available.

Molecular Weight: 877.35 g/mole

Color: White.

pH (1% soln/water): Not applicable.

Boiling Point: Decomposes.

Melting Point: 115°C (239°F)

Critical Temperature: Not available.

Specific Gravity: 1.07 (Water = 1)

Vapor Pressure: Not applicable.

Vapor Density: Not available.

Volatility: Not available.

Odor Threshold: Not available.

Water/Oil Dist. Coeff.: Not available.

Ionicity (in Water): Not available.

Dispersion Properties: See solubility in water, n-octanol.

Solubility:

Partially soluble in n-octanol. Insoluble in cold water, hot water, methanol, diethyl ether.

Section 10: Stability and Reactivity Data

Stability: The product is stable.

Instability Temperature: Not available.

Conditions of Instability: Not available.

Incompatibility with various substances: Not available.

Corrosivity: Non-corrosive in presence of glass.

Special Remarks on Reactivity: Forms gel with aliphatic and aromatic hydrocarbons.

Special Remarks on Corrosivity: Not available.

Polymerization: Will not occur.

Section 11: Toxicological Information

Routes of Entry: Eye contact. Inhalation. Ingestion.

Toxicity to Animals:

LD50: Not available. LC50: Not available.

Chronic Effects on Humans: The substance is toxic to lungs, mucous membranes.

Toxicity Data : To the best of our knowledge, the chemical, physical, and toxicological properties have not been thoroughly investigated.

Chronic Toxic Effects : This product has no known chronic effects, Repeated or prolong exposure to this compound is not known to aggravate medical conditions.

Acute Toxic Effects : Irritating to the skin and eyes on contact. Inhalation will cause irritation to the lungs and mucus membrane, Irritation to the eyes will cause wate ring and redness. Reddening, scaling, and itching are characteristics of skin inflammation. Follow safe Industrial hygiene practices and always wear protective equipment when handling this compound

Special Remarks on Toxicity to Animals: Not available.

Special Remarks on Chronic Effects on Humans: Not available.

Special Remarks on other Toxic Effects on Humans: Not available.

RTECS Number : Not Established

Routes of Exposure : Eye contact. Ingestion, Inhalation, Skin contact.

Section 12: Ecological Information

Ecotoxicity: Not available.

BOD5 and COD: Not available.

Products of Biodegradation:

Possibly hazardous short term degradation products are not likely. However, long term degradation products may arise.

Toxicity of the Products of Biodegradation: The products of degradation are more toxic.

Special Remarks on the Products of Biodegradation: Not available.

Section 13: Disposal Considerations

Waste Disposal:

Section 14: Transport Information

UN Number

ADR/RID: Not classified

IMDG: Not classified

IATA: Not classified

UN proper shipping name

ADR/RID: Not dangerous goods

IMDG: Not dangerous goods

IATA: Not dangerous goods

Transport hazard class(es)

ADR/RID: No

IMDG: No

IATA: No

Packaging group ADR/RID:

Not applicable IMDG: Not applicable

IATA: Not applicable

Environmental hazards

ADR/RID: No

IMDG: No.

IATA: No

Section 15: Other Regulatory Information

Federal and State Regulations: TSCA 8(b) inventory: Aluminum stearate

Other Regulations: Not available.

Other Classifications:

WHMIS (Canada): Not controlled under WHMIS (Canada).

DSCL (EEC): R36- Irritating to eyes.

HMIS (U.S.A.):

Health Hazard: 2

Fire Hazard: 1

Reactivity: 0

Personal Protection: E

National Fire Protection Association (U.S.A.):

Health: 2

Flammability: 1

Reactivity: 0

Specific hazard:

Protective Equipment:

Gloves. Lab coat. Dust respirator. Be sure to use an approved/certified respirator or equivalent.
Splash goggles.

Section 16: Other Information

References: -Hawley, G.G.. The Condensed Chemical Dictionary, 11e ed., New York N.Y., Van Nostrand Reinold, 1987.

Reason for Issue : Customer Information Update to new format.

Prepared By : Mr. Anuj Tiwari

Approved By : Mr. Sumit Agarwal

Approval Date : 02.07..2022

 <p>सत्यमेव जयते</p>	<p>भारतसरकार/ Government of India वित्तमंत्रालय /Ministry of Finance आयुक्त सीमाशुल्क एन.एस.-II कार्यालय Office of Commissioner of Customs NS-II जवाहरलालनेहरूकस्टमहाउस, न्हावाशेवा, जिला- रायगढ़, महाराष्ट्र- 400 707 Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra – 400 707</p>	
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F. No. CUS/SIIB/TNT/436/2024-SIIB(E)
 DIN: 20240978NT000000AD23

Date: 02.09.2024

SEIZURE MEMO ISSUED UNDER SECTION 110 OF CUSTOMS ACT, 1962

In exercise of Section 110 of the Customs Act of 1962, goods which were attempted to be exported under Shipping Bill Nos. 1053329 dated 21.05.2024, and examined under Panchanama dated 11.06.2024 at CWC (Distripark) CFS, Tal: Uran, Dist.: Raigad, Navi Mumbai, are hereby seized under the reasonable belief that the goods are liable for confiscation under the provisions of Section 113 (d) of the Customs Act, 1962.

The particulars of the goods are as under:

S.No.	Particulars	Description
1.	Owner of the seized goods	M/s MLA Industries Pvt. Ltd. (IEC: AAPCM6549N)
2.	Declared description of the seized goods	Aluminium Stearate Grade-G
3.	Total Declared FOB Value (INR)	Rs 3,96,720/-

The goods pertaining to aforesaid Shipping Bills are kept at CWC (Distripark) CFS, Tal: Uran, Dist.: Raigad, Navi Mumbai and the said goods are handed over to The Manager, CWC (Distripark) CFS, Nhava Sheva, Maharashtra for safe custody. It is directed that seized goods shall not be removed, parted with, or otherwise dealt with the goods except with the prior permission of SIIB(X), JNCH, Nhava Sheva.


 (Kumar Swetank)
 SIO/SIIB(X), JNCH

To,
 M/s MLA Industries Pvt. Ltd. (IEC: AAPCM6549N)
 111/230, Harsh Nagar,
 Kanpur, UP-208012

Copy to:-

The Manager, CWC (Distripark) CFS, Nhava Sheva, Maharashtra,
 DC/ Export Docks, CWC (Distripark) CFS, Nhava Sheva.



OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)
Jawaharlal Nehru Custom House, Nhava Sheva
Dist - Raigad, Maharashtra - 400 707
Tel No: 27244983: Fax: 27241828, 27241825
Email Id - siibx.jnch@gov.in



F.No. CUS/DOCK/99/2024-Exp(Docks)

Date: 09-11-2024

To
The Additional Commissioner of Customs
CEAC, JNCH, Nhava Sheva

Sir,

Sub: NOC for the provisional release of the goods covered under the Shipping Bill No. 1053329 dtd 21.05.2024 filed by M/s. MLA Industries Pvt. Ltd (IEC AAPCM6549N).

Reference is invited to the above mentioned subject. In this regard it is to inform that this office is investigating a case of attempted export of goods appear to be falling under Appendix 3 of SCOMET List of DGFT vide Shipping Bill No. 1053329 dtd 21.05.2024 filed by M/s. MLA Industries Pvt. Ltd.

2. The details of the goods as declared in the S/Bill as below:

Sr. No.	S/B/Date	RITC & Scheme	Description of goods	Quantity Net Weight	FoB Value	Drawback	RodTep	IGST Amount
01	1053329 dtd 21.05.2024	29157090	Aluminum Stearate Grade-G	3000 Kg	Rs. 3,96,720/-	4760.64	3967.2	LUT

3. The goods were examined 100 % under Panchnama dated 11.06.2024 where quantity of the goods was found to be same as declared in said Shipping Bill filed by the exporter. Further, samples from the consignment have been drawn and sent to DYCC to ascertain the exact composition of the goods. However the complete analysis is yet to be completed.

4. In the mean time, the exporter vide letter dated 06.11.2024 has requested for provisional release of the cargo for Back to Town. This office has no objection to release the goods covered under the above said Shipping Bill for Back to Town.

5. This issues with the approval of Joint Commissioner of Customs, SIIB (X),

JNCH.

Yours faithfully,

Signed by Itha

Ramalingeswara Rao

Date: 09-11-2024 17:37:59

(I. RAMALINGESHWAR RAO)
ASSISTANT COMMISSIONER OF CUSTOMS
SIIB(X), JNCH, NHAVA SHEVA

Statement of Shri Anuj Kumar Tiwari, Authorized Representative of M/s. MLA Industries Pvt. Ltd.(IEC-AAPCM6549N) addressed at 111/230, , HARSH NAGAR , KANPUR NAGAR , KANPUR NAGAR , UTTAR PRADESH, 208012, recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. B- 403, 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400 707 on 30.07.2025.

.....

In receipt of Summon CBIC-DIN- 20250778000000FF78 dated 29.07.2025 issued by Shri Shailesh Satbir Yadav, Superintendent of Customs, Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. B 403, 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707, I present myself for giving statement under section 108 of the Customs Act, 1962 on 30.07.2025. I have been explained the provisions of section 108 of the Customs Act, 1962; that giving false evidence under the said section of the said act is an offence under Section 208,210 and 267 of the Bharatiya Nyaya Sanhita of 2023 and is punishable under Section 229 of the Bharatiya Nyaya Sanhita of 2023, that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962 & Sections of the Bharatiya Nyaya Sanhita,2023 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is Anuj Kumar Tiwari, aged 45 years and DOB - 30.07.1979. I am residing at Kharauti Kamalpur, Narwal Sarsaul, Kanpur Nagar, Uttar Pradesh- 209402. I have the personal Mobile No. 9336432992, Aadhaar Card bearing No. 988682842832 and I am submitting the copies of the same as proof of my identity. I have studied till B.A. I can read, understand and write in Hindi and English. I am married and I am staying with my parents, wife and son at the address mentioned above. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer/Cell-E as per my say.

Q. 1. Please state your full name, designation, and official capacity in M/s. MLA Industries Pvt. Ltd.(IEC-AAPCM6549N).

Ans. My name is Anuj Kumar Tiwari and I am the manager of the firm M/s. MLA Industries Pvt. Ltd. (IEC-AAPCM6549N). I have been working in the firm for 24 years. I am entrusted with the responsibility of managing various operations of the company including import and export operations of the company.

Q. 2. Provide the registered office address and principal place of business of your company.

Ans. The registered office and principal place of business of our company is located at 111/230, , HARSH NAGAR , KANPUR NAGAR , KANPUR NAGAR , UTTAR PRADESH, 208012.

(Handwritten Signature)
30/07/2025

Q. 3. Mention the Importer Exporter Code (IEC) and GSTIN number of your company and the date of its issuance.

Ans. Our company holds Importer Exporter Code (IEC) no. AAPCM6549N registered on 07.05.2022 and GSTIN- 09AAPCM6549N1ZG registered on 12.05.2022.

Q. 4. Please confirm whether M/s. MLA Industries Pvt. Ltd. (IEC-AAPCM6549N) filed the Shipping Bill No. 1053329 dated 21.05.2024. What are the goods covered under the aforementioned shipping bill? Please clarify whether the goods has been manufactured in-house by your firm or procured from any third-party supplier.

Ans. Yes, I confirm that our company filed Shipping Bill No. 1053329 dated 21.05.2024. The goods covered under the aforementioned shipping bill are "Aluminum Stearate Grade-G" under CTH 29157090. The item is manufactured in-house by M/s. MLA Industries Pvt. Ltd. (IEC-AAPCM6549N).

Q.5. State the destination country and the name of the overseas buyer. How did you come in contact with the foreign buyer in the current shipment?

Ans. The goods were intended for export to Egypt, and the name of the overseas buyer is M/s D.S. Specialty Chemicals addressed at Swiss Compound, 4th Industrial Zone, 6th October City, Giza, Egypt as declared in the respective export invoices. We came in contact with the foreign buyer through internet. The buyer approached us with a requirement for the aforementioned item, following which the order was placed.

Q.6. How did you come in contact with the CHA firm M/s. DJS Logistics Pvt Ltd.?

Ans. We came in contact with the CHA firm, M/s DJS Logistics Pvt Ltd. through reference of an exporter friend. They have been handling our export consignments from Nhava Sheva.

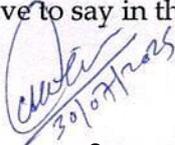
Q.7. Please clarify whether the said item is a manufactured by your firm or procured from a supplier. Have you exported same item before the current shipment?

Answer: I would like to state that the impugned item has been manufactured by our firm M/s MLA Industries Pvt. Ltd. (IEC-AAPCM6549N). It is a standard product sold in open market. This was our second export consignment of the said item.

Q.8. Please state the shipping bill no. and country of destination of the impugned item exported before the current shipment by your firm.

Ans. We exported "Aluminum Stearate Grade-G" under CTH 29157090 vide shipping bill no. 1515561 dated 03.06.2023. The goods were destined to Egypt and the buyer was same as the current shipment.

Q.9. It is observed that the declared item "Aluminum Stearate Grade-G" is a metal stearate and as per category 6A008 of Appendix 3 (SCOMET List) of Export Policy, "*Military materials, containing thickeners for hydrocarbon fuels, specially formulated for use inflame throwers or incendiary munitions, such as metal stearates (e.g, octal (CAS 637-12-7)) or palmitates*" fall under SCOMET List. What do you have to say in this regard?

 30/07/2025

Answer: At the time of filing the Shipping Bill, we were under the genuine belief that the item did not fall under the SCOMET list, as it is a standard product sold in open market for end-use in paint industry as informed by the consignee. Based on this understanding and our communication with the buyer, we submitted a Non-SCOMET self-declaration. The applicability of SCOMET came to our notice only after the objection was raised by the examining officer during the dock examination. The SCOMET Applicability has been confirmed by DGFT as they had issued a SCOMET License dated 18.11.2024 to us wherein the said impugned item is categorized in SCOMET category 6A008 by DGFT. We acknowledge that the impugned item falls under SCOMET List and we respect the regulations and will ensure full compliance in future.

Q.10. It is observed that the goods were cleared for back to town vide letter dated 09.11.2024. Did you export the same impugned goods covered under the subject shipping bill no. 1053329 dated 21.05.2024 later in another shipment?

Ans. I would like to state that when our export consignment covered under impugned shipping bill no. 1053329 dated 21.05.2024 was hold by Custom Authorities on account of absence of DGFT Authorization, we had applied for a SCOMET license in DGFT. However, the goods were cleared for back to town vide letter dated 09.11.2024 because our foreign buyer had cancelled the order due to delay. Thereafter, we had obtained a DGFT License dated 18.11.2024 for exporting "Aluminum Stearate". I would like to state that we didn't export the same item, i.e., "Aluminum Stearate" in another shipping bill. I am now submitting a copy of the unused SCOMET license dated 18.11.2024 that we had obtained for export of "Aluminium Stearate" falling under Category 6A008.

Q.11. At the time of filing of the shipping bill, did you CHA M/s DJS Logistics Pvt Ltd. guide you about the SCOMET applicability of the impugned goods?

Ans. No, our CHA M/s. DJS Logistics Pvt. Ltd. didn't guide us on the SCOMET Applicability of the impugned item "Aluminium Stearate". I would like to state that we are a genuine exporter and we are unaware of Customs Compliances like SCOMET Authorisation. We relied on our CHA for Customs Compliances and submitted documents as instructed by the CHA. Had the CHA informed us about the impugned goods being SCOMET Item, we would have obtained DGFT Authorisation before filing the impugned shipping bill.

Q.12. Have the foreign remittance in the past shipments been realized? If yes, kindly provide details of realization of export proceeds for your past export shipments.

Answer: Yes, the foreign remittance in the past shipment has been realized. I will be providing the BRC copies within a week.

Q.13. Is there anything else you would like to add or clarify in relation to this case?

Ans. I have already stated the facts above, I have nothing more to say.

The above statement of mine running into 4 pages (serially mentioned 1 to 4) and it has been recorded correctly as per my true, correct and voluntary say and recorded as per my say

(Handwritten signature)
30/07/2025
3

without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB(X), JNCH, Nhava Sheva, District - Raigarh, Maharashtra - 400707 as per my say. I certify it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I have nothing more to add. Statement of mine is correctly recorded as per my say; I, therefore affix my dated signature on each page of the statement in token of having been recorded correctly as stated by me.

(Anuj Kumar Tiwari)

Authorized Representative of M/s. MLA Industries Pvt. Ltd.(IEC-AAPCM6549N) addressed at 111/230, , HARSH NAGAR , KANPUR NAGAR, KANPUR NAGAR , UTTAR PRADESH, 208012

Typed by me

(Lakshita)
IO/SIIB(X)
JNCH, NHAVA SHEVA

Recorded before me

(Shailesh Satbir Yadav)
SIO/SIIB(X)
JNCH, NHAVA SHEVA

Authorisation Number 0101021110 Date 18/11/2024
Scomet Validity 18/11/2026

1186

UDINSCMT00465711AM25



Government of India / भारत सरकार
Ministry of Commerce and Industry / वाणिज्य और उद्योग मंत्रालय
Department of Commerce / वाणिज्य विभाग
Directorate General of Foreign Trade / विदेश व्यापार महानिदेशालय
Directorate General of Foreign Trade, Delhi / विदेश व्यापार महानिदेशालय, दिल्ली
VANIYA BHAWAN, AKBAR ROAD, CENTRAL DELHI, DELHI, 110011 / वाणिज्य भवन, अकबर
रोड, नई दिल्ली
Email Office : dgft@nic.in , Phone Office : 011-23062777

(This is a system generated Authorisation/License/Scrip issued to the applicant.)

LICENCE/AUTHORISATION:(SCOMET)

Name of Office issuing Authorization	DGFT(HQ)
Name of the Firm	MLA INDUSTRIES PRIVATE LIMITED
Address of Firm	111/230,,HARSH NAGAR,KANPUR NAGAR ,UTTAR PRADESH,208012
IEC	AAPCM6549N
Exporter Type	Manufacturer Exporter
Exporter Status	NA
Transferable/Actual User	Actual User
File Number	HQRSCMTAPPLY00000476AM25
License/Authorization and Date of Issue	Please refer header details
FOB Value (In Rs.)	3,96,480.00
FOB Value (USD)	4,800.00
FOB Value (FCC)(USD)	4,800.00
Validity of Authorization / Scrip for Export	24 Months
Custom Notification Number & Date	AS PER RELEVANT CUSTOM NOTIFICATION
Currency Area	GCA

1. Details of item to be exported/supplied under the Authorisation:

Sr.No.	Export Item Name					
	EXPORT ITEM DESCRIPTION (Including Technical Specification)					
	ITC(HS) CODE	QUANTITY	UOM	FOB(in RS.)	FOB (in USD)	FOB(in FCC)

This document has been digitally signed by RANJEET KUMAR ROY, FTDO DGFT(HQ) on 18-Nov-2024.



Signature Not Verified

Digitally Signed
Name: RANJEET KUMAR ROY
(FTDO)
Date: 18-Nov-2024 11:32:40

रंजीत कुमार रोय RANJEET KUMAR ROY
उप महानिदेशक विदेश व्यापार
Deputy Director General of Foreign Trade
विदेश व्यापार महानिदेशालय
Directorate General of Foreign Trade
वाणिज्य एवं उद्योग मंत्रालय
Ministry of Commerce & Industry

1	Other					
	ALUMINIUM STEARATE					
	29157090	3000.0	KILOGRAMS (KGS)	3,96,480.00	4,800.00	4,800.00
Total		3000.0		3,96,480.00	4,800.00	4,800.00

SCOMET Category - 6A008**2. Foreign Buyer which export is allowed:**

Sr.No.	NAME	ADDRESS	COUNTRY
1	DS SPECIALTY CHEMICALS	Swiss Compound, 4th Industrial Zone, 6th of October City, Giza, Egypt, 6th of October,	Egypt

Consignee to which export is allowed:

Sr.No.	NAME	ADDRESS	COUNTRY
1	DS SPECIALTY CHEMICALS	Swiss Compound, 4th Industrial Zone, 6th of October City, Giza, Egypt, 6th of October,	Egypt

End User Details:

Sr.No.	NAME	ADDRESS	COUNTRY
1	DS SPECIALTY CHEMICALS	Swiss Compound, 4th Industrial Zone, 6th of October City, Giza, Egypt, 6th of October,	Egypt

Intermediary/Other Parties Details:

Port of Loading :KLPL ICD, PANKI, KANPUR(517)

Port of Discharge:NHAVASEVA

Ultimate Destination Country: Egypt

3. CONDITION SHEET

NOTE: Issue relating to revalidation of SCOMET authorization after expiry will be handled in DGFT (HQ). However, penal action in terms of FTDR Act, MEIS and other benefits, if any attached to export authorizations etc. would continue to be handled by the concerned jurisdictional Regional Authority of DGFT.

This document has been digitally signed by RANJEET KUMAR ROY, FTDO, DGFT (HQ) on 18-Nov-2024.

2



Signature Not Verified

Digitally Signed:
Name: RANJEET KUMAR ROY
(FTDO)

Date: 18-Nov-2024 11:32:40

Reason: BK ROY 100 GCV IN

रंजीत कुमार रोय/RANJEET KUMAR ROY
उप महानिदेशक विदेश व्यापार
Deputy Director General of Foreign Trade
विदेश व्यापार महानिदेशालय
Directorate General of Foreign Trade
वाणिज्य एवं उद्योग मंत्रालय
Ministry of Commerce & Industry

6

Authorisation Number 0101021110 Date 18/11/2024
Scomet Validity 18/11/2026

UDINSCMT00465711AM25



This document has been digitally signed by RANJEET KUMAR ROY, FTDO, DGFT(HQ) on 18-Nov-2024.



R-K Roy
Signature Not Verified

Digitally Signed,
Name: RANJEET KUMAR ROY(
FTDO)
Date: 18-Nov-2024 11:32:40

रंजीत कुमार रॉय RANJEET KUMAR ROY
उप महादिदेशक विदेश व्यापार
Deputy Director General of Foreign Trade
विदेश व्यापार महादिदेशालय
Directorate General of Foreign Trade
वाणिज्य एवं उद्योग मंत्रालय
Ministry of Commerce & Industry

Statement of Shri Yogesh Ichharam Mahajan, G- Card Holder of CB M/s. DJS Logistics Pvt. Ltd. (License No. 11/2309), addressed at 2203,G Square Business Park, Sanpada Station Road, Plot No: 25-26 Sector 30, Navi Mumbai 400705 recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. B403,4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400 707 on 21.08.2025.

I am present in receipt of Spot Summons CBIC-DIN 20250878NT0000333D72 dated 21.08.2025 issued by Shri Shailesh Satbir Yadav, Superintendent of Customs, Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. B 403, 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka -Uran, District - Raigad, Maharashtra - 400707 on 21.08.2025. I have been explained the provisions of section 108 of the Customs Act, 1962; that giving false evidence under the said section of the said act is an offence under Section 208, 210 and 267 of the Bharatiya Nyaya Sanhita of 2023 and is punishable under Section 229 of the Bharatiya Nyaya Sanhita of 2023, that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962 & Sections of the Bharatiya Nyaya Sanhita,2023 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is Yogesh Ichharam Mahajan, aged- 55 and DOB- 13.08.1970. I am presently residing at Room No. 502, Mayekar Park, Jain Society, Santoshi Mata Mandir Road, Kalyan West, Kalyan, Thane, Maharashtra- 421301 and this is my permanent address. I have the personal Mobile No. - 9870551180. Aadhar Card bearing No. - 704172839653 and I am submitting the copies of the same as proof of my identity. I have done B.Com. I can read, understand and write in Hindi and English. I am married and I am staying with my wife and two kids at above-mentioned address. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer as per my say.

Q.1. Give your introduction.

Ans. My name is Yogesh Ichharam Mahajan, G-Card Holder of CB M/s DJS Logistics Pvt. Ltd. (License No. 11/2309). I handle documentation and clearance related formalities.

Q.2. Do you know what have you been called for?

Ans. I have received the summon and came to depose the statement and to assist in the ongoing investigation with respect to 01 shipping bill no. 1053329 dated 21.05.2024 filed by our firm M/s. DJS Logistics Pvt. Ltd. (License No. 11/2309) attempted to be exported by M/s. MLA Industries Pvt. Ltd. (IEC- AAPCM6549N).

Q.3. How did you come in contact with the exporter M/s MLA Industries Pvt. Ltd. (IEC- AAPCM6549N)? Since how long has your firm been handling export operations on their behalf?

Ans. We came in contact with the exporter M/s. MLA Industries Pvt. Ltd. (IEC- AAPCM6549N) through the reference of a forwarder. Thereafter, the exporter communicated with us through forwarder and they asked about types of shipment done by our firm. Thereafter, we conducted KYC of the exporter. After that we have submitted our quotation on which the exporter had agreed. Thereafter we filed our first shipping bill on behalf of exporter M/s. MLA Industries Pvt. Ltd. (IEC- AAPCM6549N). We have been filing shipping bills on behalf of M/s. MLA Industries Pvt. Ltd. (IEC- AAPCM6549N) for more than 02 years now.

Q.4. What is your role with respect to filing of Shipping Bill?

Yogesh Ichharam Mahajan
21/08/2025

Ans. Our role in filing process of a shipping bill includes conducting the KYC properly, checking all the requisite documents like invoice, packing list and making sure that the check list of the shipping bill is correct.

Q.5. Who is responsible for ensuring correctness of all details filed in the Shipping Bill?

Ans. The Exporter provides us the details of shipping bill and invoices. Thereafter, we prepare the draft of checklist and forward it electronically to the exporter for final approval. After getting approval from exporter, we file the shipping bills. We make sure that the details filed in the shipping bill are correct at our end.

Q.6. Kindly state the procedure followed by your firm to determine the SCOMET applicability of goods covered under each shipping bill filed by you?

Ans. We generally check the SCOMET Applicability of goods by searching the specific item in Appendix 3 of the SCOMET List. We also take confirmation from the exporter regarding the SCOMET Applicability of the goods to be exported. Thereafter, we file the shipping bill accordingly.

Q.7. Did you verify the SCOMET applicability of the item "Aluminium Stearate Grade G" covered under the impugned shipping bill no. 1053329 dated 21.05.2024 before filing the Shipping Bill?

Ans. At the time of filing the Shipping Bill, the exporter had given Non - SCOMET declaration. Thereafter, we checked the SCOMET Applicability at our end by searching the declared description "Aluminium Stearate Grade G" in the Appendix 3 of SCOMET List. We confirmed the non- SCOMET Nature of the item "Aluminium Stearate Grade G" covered under the impugned shipping bill no. 1053329 dated 21.05.2024 from Appendix 3 of SCOMET List search as well as from the exporter and there was no indication suggesting otherwise. Therefore, we filed the shipping bill no. 1053329 dated 21.05.2024 under non-SCOMET declaration.

Q.8. Now, I show you the MSDS provided by the exporter at the time of filing of shipping bill no. 1053329 dated 21.05.2024 for goods described as "Aluminium Stearate Grade G" along with Appendix 3 of SCOMET List wherein the same CAS no. 637-12-7 is specifically listed in the SCOMET Category 6 (Munitions List) under entry 6A008.c.6. The said entry covers military materials containing thickeners for hydrocarbon fuels, including metal stearates, and lists CAS No. 637-12-7 as an example. Did you not verify the same at the time of filing of the impugned shipping bill?

Ans. I would like to state that we searched Appendix 3 of SCOMET List for the same description of goods as provided by the exporter, i.e., "Aluminium Stearate" but we couldn't find the same in the SCOMET List. We didn't search the specific CAS No. mentioned in the corresponding MSDS provided by the exporter in the SCOMET List. Based on exporter's Non-SCOMET declaration and our search of the description "Aluminium Stearate" in the Appendix 3 of SCOMET List, we filed the impugned shipping bill under non- SCOMET Declaration.

Q.9. Are you aware of DGFT's SCOMET guidelines and the requirement for obtaining SCOMET export authorization for SCOMET items? What internal mechanism does your firm follow to ensure compliance with SCOMET rules?

Ans. Yes, we are aware of DGFT's SCOMET guidelines. Our firm routinely requests exporters to declare whether their goods fall under the SCOMET list, and we file documents only upon receipt of written self-declarations. We rely in good faith on the exporter's technical

Analyt
21/08/2025

assessment and declarations. In the instant case, at the time of filing of shipping bill no. 1053329 dated 21.05.2024, we relied on exporter's Non- SCOMET declaration and our inability to find the declared description "Aluminium Stearate" in the Appendix 3 of SCOMET List.

Q.10. Did you advise the exporter on whether the item "Aluminium Stearate" falls under the SCOMET list or not?

Ans. I would like to state that we advised the exporter that the impugned goods covered under the shipping bill no. 1053329 dated 21.05.2024 don't fall under the SCOMET List because as per our search of the Appendix 3 of SCOMET List, the description "Aluminium Stearate" wasn't covered under the SCOMET List.

Q.11. The regulation 10 (d) of the CBLR, 2018 mandates that the Custom Broker has to always advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs. Have you diligently performed your duties under CBLR, 2018?

Ans. To the best of our knowledge, we have diligently performed our duties as mandated under the regulation 10 (d) of the CBLR, 2018.

Q.12. In the instant case, it has been observed that you have imparted incorrect information to your client M/s MLA Industries Pvt. Ltd. (IEC- AAPCM6549N) regarding the SCOMET Applicability of the impugned goods. The regulation 10 (e) of the CBLR, 2018 mandates that the Custom Broker has to exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage. Have you diligently performed your duties under CBLR, 2018?

Ans. To the best of our knowledge, we have diligently performed our duties as mandated under the regulation 10 (e) of the CBLR, 2018.

Q.13. Are you aware that SCOMET items are not eligible for RoDTEP? If yes, why was the ineligible incentive claimed?

Ans. Yes, we are aware that certain restricted items are not eligible for RoDTEP. However, since the exporter had initially provided Non- SCOMET declaration, we filed the shipping bill under claim of export incentives, i.e., RoDTEP assuming that the impugned goods didn't fall under SCOMET list. We had no intention of facilitating any wrongful claim.

Q.14. Despite having access to the MSDS clearly showing the CAS number 637-12-7 of metal stearates, which is specifically mentioned in the SCOMET List under Category 6, and despite your statutory duty under Regulation 10(d) and 10(e) of CBLR, 2018 to exercise due diligence and advise your client correctly, you still failed to identify the restricted nature of the item and wrongly guided the exporter to file a Non-SCOMET declaration. Do you agree that this reflects gross negligence and lack of professional care on your part? What do you have to say in this regard?

Ans. We respectfully submit that there was no deliberate negligence on our part. The classification and SCOMET applicability were assessed on the basis of the exporter's written Non-SCOMET declaration and supporting documents. Although the MSDS mentioned CAS 637-12-7, the commercial description "Aluminium Stearate Grade G" did not exactly match the SCOMET list wording at the time of filing, and we could not conclusively link it during live

Analyg
21/08/2025

processing. Being the manufacturer, the exporter was in a better position to confirm technical applicability. Our actions were bona fide and based on available information, without intent to mislead or evade licensing requirements.

Q.15. Do you have anything more to say regarding this case, apart from your submission above?

Ans. I have already stated the facts above. I have nothing more to say.

The above statement of mine running into 4 pages (serially mentioned 1 to 4) and it has been recorded correctly as per my true, correct and voluntary say and recorded as per my say without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB(X), JNCH, Nhava Sheva, District - Raigarh, Maharashtra - 400707 as per my say. I certify it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I have nothing more to add. Statement of mine is correctly recorded as per my say; I, therefore affix my dated signature on each page of the statement in token of having been recorded correctly as stated by me.

Yogesh Ichharam Mahajan
21/08/2025

(Yogesh Ichharam Mahajan)

**G- Card Holder of CB M/s. DJS Logistics Pvt. Ltd.
(License No. 11/2309), addressed at 2203, G Square
Business Park, Sanpada Station Road, Plot No: 25-26
Sector 30, Navi Mumbai 400705**

Typed by me

Ambuj Kumar Maurya
21/08/25

**(Ambuj Kumar Maurya)
IO/SIIB(X)
JNCH, NHAVA SHEVA**

Recorded before me

Shailish Satbir Yadav
21/08/25

**(Shailish Satbir Yadav)
SIO /SIIB(X)
JNCH, NHAVA SHEVA**

भारत सरकार
Government of India

आधार

Issue Date: 15/05/2013

योगेश इच्छाराम महाजन
Yogesh Ichharam Mahajan
जन्म तारीख / DOB: 13/08/1970
पुरुष / Male

7041 7283 9653

मेरा आधार, मेरी पहचान

भारतीय विशिष्ट पहचान प्राधिकरण
Unique Identification Authority of India

आधार

Print Date: 21/04/2022

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आयकर विभाग
INCOME TAX DEPARTMENT

भारत सरकार
GOVT. OF INDIA

योगेश इचराम महाजन
YOGESH ICHHARAM MAHAJAN

इचराम तोराराम महाजन
ICHHARAM TOTARAM MAHAJAN

13/08/1970
Permanent Account Number

AGJPM0508N

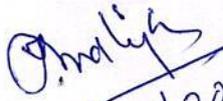

Signature







18092007


21/08/2025

**FORM - G****Authority Card****Customs Pass No. G/PA/MUMB1/202517832**

Shri/Ms. YOGESH ICHHARAM MAHAJAN having been registered in the books of this office as Employee of Shri/Sarvashri/Ms./M/s DJS LOGISTICS PRIVATE LIMITED having been authorized by him/them to transact business at the Mumbai Customs (General) Custom House on his/their behalf is hereby permitted to do so till 2034-04-24 or until the cancellation of the license issued to his principal, whichever is earlier.

He has passed the examination conducted under sub-regulation (5) of regulation 13 of the Customs Brokers Licensing Regulations 2018.

Holder
Signature

Issuing Auth.
Signature

Issuing Authority: Dy. Asst. Commissioner of Customs

Harish R. Rao
DC/CBS, Mumbai

Analyg
21/08/2025



Central Board of Indirect Taxes and Customs
Department of Revenue, Ministry of Finance,
Government of India



CBLMS No.	2014CNAI10563
Name of the Customs Broker	DJS LOGISTICS PRIVATE LIMITED
Type of Customs Broker	Company (Pvt Ltd.)
Customs Broker License No/PAN	AAECD6322R
Designation of Pass Holder	Employee
PAN of Pass Holder	AGJPM0508N
Issued at (Customs Station)	Mumbai Customs (General)
Issue Date	08 January 2025
Valid Up to	24 April 2034
https://cblms.gov.in	