		OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOM HOUSE: MUNDRA, KUTCH MUNDRA PORT & SPL ECONOMIC ZONE, MUNDRA-370421 Phone No.02838-271165/66/67/68 FAX.No.02838-271169/62
A. File No.	:	VIII/48-38/Adj/Pr.Commr./MCH/2016-17
B. Order-in- Original No.	:	MUN-CUSTOM-000-COM- 26 -17-18
C. Passed by	:	Shri Sanjay Kumar Agarwal Commissioner of Customs, Custom House, AP & SEZ, Mundra.
D. Date of order / Date of issue	:	30.03.2018/ 30.03.2018
E. SCN No. & Date	:	F.No. DRI/AZU/GRU/Cig/INT-16/2016 dated 10.01.2017.
F. Noticee(s)/Party/ Importer	:	1. M/s. Riya Import and Export, D/5, Awadh Nagar Chawl, Jivdani Cross Road, Choudhari Wadi, Shankar Nagar, Virar East, Dist. Thane. 2. Shri Majhar Muzaffar Hussain Sayed, Flat 514, Green Garden Society, Relief Road, Santacruz (West), Mumbai-400054 3. Shri Hasan Khanubhai Noorbhai Kureshi, Sabera Manzil, 1570, Chudi Ole, Patva Sheri, Kalupur, Ahmedabad 4. Shri Nathalal Kanjibhai Rathod, 1823-1, Mansuri Chawl No. 1to 3, Mariyambibi CharRasta, Rajpur, Gomptipur, Ahmedabad City, Ahmedabad-380021 5. Shri Jatin Nathalal Rathod, 48 B, Survey No. 188, Nirmal Nagar, Meghpar Borichi, Taluka-Anjar, Kutch

- यह अपील आदेश संबन्धित को निःशुल्क प्रदान किया जाता है।
This Order - in - Original is granted to the concerned free of charge.
- यदि कोई व्यक्ति इस अपील आदेश से असंतुष्ट है तो वह सीमा शुल्क अपील नियमावली 1982 के नियम 6(1) के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 129 A (1) के अंतर्गत प्रपत्र सीए- 3 में चार प्रतियों में नीचे बताए गए पते पर अपील कर सकता है- Any person aggrieved by this Order - in - Original may file an appeal under Section 129 A (1) (a) of Customs Act, 1962 read with Rule 6 (1) of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -3 to:
"केन्द्रीय उत्पाद एवं सीमा शुल्क और सेवा कर अपीलीय प्राधिकरण, पश्चिम जोनल पीठ, 2nd फ्लोर, बहुमाली भवन, मंजुश्रीमिल कंपाउंड, गिर्धनगर ब्रिज के पास, गिर्धनगर पोस्ट ऑफिस, अहमदाबाद 380 004"
"Customs Excise & Service Tax Appellate Tribunal, West Zonal Bench, 2nd floor, Bahumali Bhavan, Manjushri Mill Compound, Near Girdharnagar Bridge, Girdhanagar PO, Ahmedabad 380 004."
- उक्त अपील यह आदेश भेजने की दिनांक से तीन माह के भीतर दाखिल की जानी चाहिए।
Appeal shall be filed within three months from the date of communication of this order.
- उक्त अपील के साथ 1000/-रूपये का शुल्क टिकट लगा होना चाहिए जहाँ शुल्क, व्याज, दंड या शास्ति रूपये पाँच लाख या कम माँगा हो, 5000/- रुपये का शुल्क टिकट लगा होना चाहिए जहाँ शुल्क, व्याज, शास्ति या दंड पाँच लाख रूपये से अधिक किंतु पचास लाख रूपये से कम माँगा हो, 10,000/- रुपये का शुल्क टिकट लगा होना चाहिए जहाँ शुल्क, दंड व्याज या शास्ति पचास लाख रूपये से अधिक माँगा हो। शुल्क का भुगतान खण्डपीठ बैंच आहरित ट्रिब्यूनल के सहायक रजिस्ट्रार के पक्ष में खण्डपीठ स्थित जगह पर स्थित किसी भी राष्ट्रीयकृत बैंक की एक शाखा पर बैंक ड्राफ्ट के माध्यम से भुगतान किया जाएगा। Appeal should be accompanied by a fee of Rs. 1000/- in cases where duty, interest, fine or penalty demanded is Rs. 5 lakh (Rupees Five lakh) or less, Rs. 5000/- in cases where duty, interest, fine or penalty demanded is more than Rs. 5 lakh (Rupees Five lakh) but less than Rs.50 lakh (Rupees Fifty lakhs) and Rs.10,000/- in cases where duty, interest, fine or penalty demanded is more than Rs. 50 lakhs (Rupees Fifty lakhs). This fee shall be paid through Bank Draft in favour of the Assistant Registrar of the bench of the Tribunal drawn on a branch of any nationalized bank located at the place where the Bench is situated.
- उक्त अपील पर न्यायालय शुल्क अधिनियम के तहत 5/- रूपये कोर्ट फीस स्टाम्प जबकि इसके साथ संलग्न आदेश की प्रति पर अनुसूची-1, न्यायालय शुल्क अधिनियम, 1870 के मद सं-6 के तहत निर्धारित 0.50 पैसे की एक न्यायालय शुल्क स्टाम्प वहन करना चाहिए। The appeal should bear Court Fee Stamp of Rs.5/- under Court Fee Act whereas the copy of this order attached with the appeal should bear a Court Fee stamp of Rs.0.50 (Fifty paise only) as prescribed under Schedule-I, Item 6 of the Court Fees Act, 1870.
- अपील ज्ञापन के साथ ड्यूटी/ दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये।
Proof of payment of duty/fine/penalty etc. should be attached with the appeal memo. अपील प्रस्तुत करते समय, सीमा शुल्क (अपील) नियम, 1982 और CESTAT (प्रक्रिया) नियम, 1982 सभी मामलों में पालन किया जाना चाहिए। While submitting the appeal, the Customs (Appeals) Rules, 1982 and the CESTAT (Procedure) Rules 1982 should be adhered to in all respects.
- इस आदेश के विरुद्ध अपील हेतु जहाँ शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में, जहाँ केवल जुर्माना विवाद में हो, न्यायाधिकरण के समक्ष मांग शुल्क का 7.5% भुगतान करना होगा। An appeal against this order shall lie before the Tribunal on payment of 7.5 % of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

Sub: SCN F No. DRI/AZU/GRU/Cig/INT-16/2016 dated 10.01.2017 to M/s. Riya Import and Export, Virar East, Dist. Thane, Shri Majhar Muzaffar Hussain Sayed, Shri Hasan Kureshi, Kalupur, Ahmedabad Shri Nathalal Kanjibhai Rathod, Rajpur, Gomptipur, Ahmedabad and Shri Jatin Nathalal Rathod, Meghpar Borichi, Taluka-Anjar,

Brief facts of the case:

An intelligence gathered by officers of Directorate of Revenue Intelligence indicated smuggling of huge quantity of cigarettes, in Container No. CRXU3199110 covered under Bill of Lading No. HGL/JEA/MUN/1625 dated 12.08.2016. The said container was discharged from vessel MV Northern Prelude; Voyage - 019 at AP&SEZ Mundra. The above mentioned container pertained to container line M/s. Harvard Global Logistics Limited. Import General Manifest No. 2144536 dated 15.08.2016 for the said vessel was filed with Customs at AP&SEZ, Mundra by vessel's agent M/s. Samsara Shipping, Gandhidham. As per the said Bill of Lading HGL/JEA/MUN/1625 dated 12.08.2016, the importer name was M/s Riya Import and Export. The name and details of the importer was shown in the Bill of Lading as **M/s Riya Import and Export**, D/5, Awadh Nagar Chawl, Jivdani Cross Road, Choudhari Wadi, Shankar Nagar, Virar East, Dist. Thane. The goods imported in container No. CRXU3199110 were declared in the IGM as "281 Cartons of Garments Zone 3". It further showed that the said container was loaded from Jebel Ali, UAE and destined to Mundra.

2. Based on the above intelligence, officers of DRI visited M/s Saurashtra CFS on 17.08.2016 where the said container was brought from port. The manager operations submitted a copy of Bill of Lading No. HGL/JEA/MUN/1625 dated 12.08.2016. Weight of the goods stuffed in the container was found to be 4400 Kgs. Thereafter, the import goods were de-stuffed from container No. CRXU3199110 under Panchnama dated 17.08.2016 and 281 master PP bags, containing corrugated boxes were found. On detailed examination, it was found that 200 white woven PP bags were containing 'Readymade Garments' i.e. Kurtis (13842 Pieces) and Trousers (862 pieces) and 81 black and white PP bags were containing 2 corrugated boxes each and were containing total 16,20,000 cigarette sticks of 3 brands (with further smaller boxes/ packets). On counting and measuring the said cigarette sticks, following size and quantity were found:

Sr. No.	Details of Cigarette Sticks found from the container No. CRXU3199110	Size	Quantity (in number of sticks)
1.	Cigarettes Sticks of Djarum Black brand (Clove)	85 mm (tobacco Rod 60 mm and filter 25 mm)	7,60,000
2.	Cigarettes Sticks of Marso brand (Cherry, Strawberry, Green Apple)	100 mm (tobacco Rod 70 mm and filter 30 mm)	5,80,000
3.	Cigarettes Sticks of Richman brand (Orange Mint, Gum, Mint Gum, Grapes)	100 mm (tobacco Rod 70 mm and filter 30 mm)	2,80,000
Total Sticks			16,20,000

3. Since the above mentioned 16,20,000 cigarette sticks were not declared in the IGM, there existed reasonable belief that the same were liable for confiscation, thus the same were placed under seizure under section 110(1) of the Customs Act, 1962 vide the said Panchnama. Representative samples of all the above mentioned brands of Cigarettes were obtained. The seized consignment was handed over to the custodian M/s. Saurashtra CFS under Suparatnama dated 17.08.2016.

4. Officers of DRI searched the premises of importer M/s Riya Import and Export under a Panchnama dated 18.08.2016. It was noticed that a board of M/s Riya Import and Export was affixed on the door of said premises. Further, the said premise was given on rent to Shri Shekhar Pal from Shri Ranjit Dharendra Jha, proprietor of M/s Riya Import and Export. A report dated 19.08.2016 in respect of the above search was supplied by the Deputy Director, DRI, Zonal Unit, Mumbai.

5. During the course of investigation, statements of following persons were recorded:-

5.1 Statement of **Shri Ranjit Dharendra Jha**, proprietor of M/s Riya Import and Export was recorded under Section 108 of the Customs Act, 1962 on 29.08.2016 wherein he stated, inter alia that he was working as a watchman in Diamond Polish Company and he was proprietor of M/s Riya Import and Export for which he obtained IEC No. 0316908231 in the month of May, 2016 from DGFT, Mumbai. He further stated that he was not aware of any export and import related works; that as per advice of one person named Pappu Jha working at Air Cargo, Mumbai and resident of his village-Galma, Darbhanga, Bihar, he opened the proprietorship firm in the name of M/s Riya Import and Export; that Pappu Jha helped him in obtaining IEC for M/s Riya Import and Export. Shri Pappu Jha said that he will manage for imports in the allotted IEC and he denied his role in smuggling of cigarettes. Shri Ranjit Dharendra Jha further stated that he had doubt on Pappu Jha regarding misuse of IEC.

5.2 Statement of **Shri Surya Mohan Jha alias Pappu Jha**, residing at Survoday Leela, Building No. 7, Flat No. 1002, Kanchan Gaon, Thakuli Kalyan Road, Thakuli (East), PO Dombivali, Dist-Thane, Pin-421201, was recorded under Section 108 of the Customs Act, 1962 on 15.09.2016 wherein he inter alia stated that he was working in M/s S.V. Shipping and he was a Customs 'G card' holder; that he helped Shri Ranjit Dharendra Jha in obtaining IEC for M/s Riya Import and Export; that he had given IEC of M/s Riya Import and Export to Shri Pravin Kumar Jha and stated that Shri Pravin Kumar Jha also went to Dubai in the month of July, 2016.

5.3 Statements of **Shri Pravin Umakant Jha**, residing at Room No. 2, Shraddha Niwas, Tony Compound, Road No. 3, Sahar Village, Andheri (East) - 400099, were recorded under Section 108 of the Customs Act, 1962 on 21.09.2016 and 22.09.2016 wherein he inter alia stated that he did not know Ranjit Jha; that Shri Surya Mohan Jha *alias* Pappu Jha had not provided him any documents related to M/s Riya Imports & Exports, however, Pappu Jha had shown him once the documents related to M/s Riya Imports & Exports and told him that he had obtained one IEC in the name of his relative. On being asked about reasons for visiting Dubai in the month of July, he inter alia stated that he went to Dubai on 22.07.2016 and returned on 26 or 27th August, 2016 (exact date not remembered) and he visited Dubai for search of Job only. He also stated that he went to Dubai with Shrinivas Bejji also known as Shinu, who was earlier working at Baggage Section of Air Cargo Complex.

- 5.4 Statement of **Shri Srinivas Marya Bejji alias Shinu**, residing at Room No. 4, Joseph Chawl, Sutar Pakhadi, Sahar Village, Ville Parle (East) - 400099, was recorded under Section 108 of the Customs Act, 1962 on 28.09.2016 wherein he inter alia stated that Ranjit Jha and M/s Riya Import and Export were not known to him; that Pappu Jha had not given him any documents related to M/s Riya Import and Export. He also stated that he went to Dubai with Shri Pravin Jha for job search.
- 5.5 Statement of **Shri S. Madhava Rao**, Operation Manager in M/s. Harvard Global Logistics Limited, Gandhidham Branch was recorded under Section 108 of the Customs Act, 1962 on 26.08.2016 wherein he inter alia stated that he received a copy of Bill Of Lading No. HGL/JEA/MUN/1625 dated 12.08.2016 through e-mail on 13.08.2016 from Shri Rajesh Gorde, Deputy Manager, Mumbai Head Office for filing of IGM. Further, he stated that he sent the BL details to Vessel Agent Shri Prem Maheshwari of M/s Samasara Shipping who filed the IGM No. 2144536 dated 15.08.2016 on the basis of given details. He also sent a copy to Saurashtra CFS for internal shifting of container from Terminal to CFS yard. Further as per available e-mail details with him, Shri Jamilah of M/s Astrogulf Freight Services LLC, Dubai-UAE had sent the said Bill of Lading to Shri Rajesh Gorde through e-mail on 11.08.2016.
- 5.6 Statement of **Shri Rajesh Narayan Gorde**, residing at Bhakti Avenue, Flat No. 201, Plot No. 92, Sector-2A, Karanjade, Panvel, Raigarh, Maharashtra-410206, Deputy Manager (Documentation) in M/s. Harvard Global Logistics Limited, Mumbai Head Office, was recorded under Section 108 of the Customs Act, 1962 on 08.09.2016 wherein he inter alia stated that Mr. Jamilah of M/s Astrogulf Freight Services LLC, Dubai-UAE had sent the Bill Of Lading No. HGL/JEA/MUN/1625 dated 12.08.2016 to him through e-mail on 11.08.2016; that he had forwarded arrival notice to the consignee on 19.08.2016 through e-mail on e-mail id iaqqai35@gmail.com. The said e-mail id was provided to him by Mr. Jamilah of M/s Astrogulf Freight Services LLC, Dubai-UAE; that he also tried to contact several times on Mobile No. 9409409290 as mentioned on said Bill of Lading but it was found switched off. He inter alia stated that one person having mobile no. 9909032902 introducing himself as Clearing Agent from Mundra contacted him on his mobile no. 9321154633 on 19.08.2016. He stated that clearing agent told him that he was from M/s S.K. Clearing, Mundra (Exact name was not remembered by Rajesh N. Gorde). The Clearing Agent asked him about the charges of Delivery Order. Further he stated that no more response on e-mail or telephonically was received from the clearing agent.
- 5.7 Statement of **Shri Dilipsinh Chavda**, Proprietor of M/s S.K. Shipping Agency was recorded under Section 108 of the Customs Act, 1962 on 14.09.2016 and 23.09.2016 wherein he inter alia stated that one friend of him, Shri Gambhir Singh Chauhan, (working in M/s Max Marine Services at Mundhra CFS for Survey Works) contacted him telephonically on approx 12/13 August (exact date not remembered) that he wanted to meet him. Shri Gambhir came on the same date with one person at his office at Honeycomb CFS. Shri Gambhir Singh introduced him as Shri Yashwant Rathore (Exact name not remembered

in first statement dated 14.09.2016), confirmed name as Jatin Rathore in second statement dated 23.09.2016). Further he stated that Shri Jatin Rathore said that one import consignment of Garments was arriving at Mundra and there will be some exports related works in future. Shri Jatin Rathore asked him about the documents required and he provided the details to him verbally for both Imports & Exports; that Shri Jatin Rathore sent him the copy of Bill of lading through Shri Gambhir Singh by hand next day. Shri Jatin Rathore (Mb No. 9099983791) contacted him telephonically on 16.08.2016 for required documents and he provided to Shri Jatin Rathore the said details on whatsapp message on the same day. Shri Jatin Rathore asked him about Shipping Line charges. Then after, Dilip Singh contacted the shipping line person through the mobile number available on said BL on 19.08.2016. Further, the Shipping line person sent him their e-mail id as asked by him. Shri Jatin Rathore enquired from him about one container of smuggled cigarettes that had been detected at Mundra and also enquired from him about the importer but he was not aware of it. He came to know through news paper the same night about the container containing smuggled cigarettes detected in Saurashtra CFS was of M/s Riya Import & Exports. On 20.08.2016, Shri Jatin Rathore again contacted him with Invoice and he denied his request for clearance of said container. As regards, the consignment of Garments under Bill of Lading No. HGL/JEA/ MUN/1625 is concerned, he was not aware that Cigarettes were concealed behind Garments. Jatin provided him 3 copies of Bill of lading through Gambhir Singh Chauhan. He sent the copy of invoice through whatsapp message. No other documents were provided by him except Bill of Lading and Invoice as mentioned above. Shri Jatin had shown him the original Bill of Lading on 19.08.2016. On the same day, he contacted the shipping Line person as per the mobile no. provided on Bill of lading. On that day, Shri Jatin Rathore told him that he had lost import documents. On 19.08.2016, two other persons also came with Shri Jatin to meet him at the gate of Honeycomb CFS. On the same day i.e. 19.08.2016, he came to know about seizure of Cigarettes by DRI in the same consignment.

5.8 Statement of **Shri Chauhan Gambhirsinh R**, DOB 01.06.1979, S/o Shri R H Chauhan, residing at Surya Nagar Plot No. 19A, Baroi Road, Mundra was recorded under Section 108 of the Customs Act, 1962 on 16.09.2016 wherein he inter alia stated that Jatin Rathore contacted him for clearance of import consignment of M/s Riya Import & Export and was known to him since 2007. Shri Jatin Rathore came in contact with him when he was security in-charge at Mundra CFS. Shri Jatin Rathore contacted him telephonically in August, 2016 and met him at CWC CFS Gate on 12th August, 2016 and asked for clearing of import Consignment. He told Shri Jatin Rathore that he was not involved in any customs clearing related matters. He called Shri Dilip Singh, a customs clearing agent known to him and asked him if he was interested; that he was not aware of Customs procedures. He took Shri Jatin Rathore to office of Shri Dilip Singh at Honeycomb CFS. Shri Jatin asked Shri Dilip Singh about clearance of container of Garments, however, as stated by him, Shri Jatin was interested in clearance of Cigarettes to be imported in future concealed behind Waste Paper. Shri Jatin Rathore provided him the Xerox copies of documents (approx 6-7 pages) to give it to Shri Dilip Singh.

5.9 Statement of **Shri Jatin Nathalal Rathod**, DOB 15.12.1977, S/o Shri Nathalal Rathod, residing at 48 B, Survey No. 188, Nirmal Nagar, Meghpar Borichi, Taluka-Anjar, Kutch was recorded under Section 108 of the Customs Act, 1962 on 26.09.2016 wherein he inter alia stated that he contacted Shri Dilip Singh Chavda through the help of one known person Shri Gambhirsingh Chauhan for custom clearance of container no. CRXU3199110. He said that he was not the owner of the said goods; that he did not know anything about M/s Riya Import and Export and the proprietor of said firm; that one known person of his father Shri Nathalal Kanjibhai Rathod, Shri Hasan Bhai Kureshi asked him for clearance of said container; that he had not cleared any import or export consignment in past; that Hasan Bhai told him that container contained Garments, i.e. Pants, Jackets and other clothes. Hasan Bhai gave him some documents on 12/13 August, 2016 and he alongwith Gambhirsingh went to office of Dilipsingh asking for clearance of container. He provided Shri Dilip Singh the copy of Bill of Lading No. HGL/JEA/MUN/1625 dated 12.08.2016. Another day, he received one more document from Faisal, son of Hasan Bhai and he forwarded the same to Dilipsingh Chavda.

5.10 Statements of **Shri Nathalal Kanjibhai Rathod**, DOB 08.06.1953, S/o Shri Kanjibhai Rathod, residing at 1823-1, Mansuri Chawl No. 1 to 3, Mariyambibi Char Rasta, Rajpur, Gomtipur, Ahmedabad City, Ahmedabad-380021 was recorded under Section 108 of the Customs Act, 1962 on 26.09.2016 and on 04.10.2016 wherein he inter alia stated that the contact no. given on the said Bill of Lading No. HGL/JEA/MUN/1625 dated 12.08.2016 i.e. 9409409290 belonged to him; that he was not the owner of the said goods; that he had not provided his mobile no. to the overseas supplier. One known person of him Shri Hasan Kureshi had given his mobile no. to overseas supplier and the reasons for providing his mobile number was not known to him; that Hasan Kureshi was known to him from approx last 4 months; that Hasan was involved in exports of Livestock; that his son Jatin Rathod was ill and admitted in hospital and Shri Hasan himself gave him One Lac and Fifty thousand rupees in Cash for medical expenses of Jatin. In the month of August, 2016, Hasan asked him for customs clearance of container about which he told him that he was bringing garments from abroad. Hasan told him that he will give some documents to Jatin and asked him to tell Jatin to get it submitted with Customs for clearance from Customs. He said that he was not much aware of the clearance of the said container and his son Jatin could tell more about it. Shri Nathalal Kanjibhai Rathod stated that out of One Lac and Fifty thousand rupees, he had returned Rs. 95,000/- to Hasan Kureshi while Rs. 55,000/- was pending with him to pay to Shri Hasan Kureshi. Shri Nathalal Kanjibhai Rathod also provided one video of 33 second duration which was showing Hasan Kureshi with container no. CRXU3199110. The said video was provided to him by Faisal, son of Hasan Kureshi.

5.11 Statement of **Shri Mazhar Muzaffar Hussain Sayed**, Age: 53 Years, S/o Shri Muzaffar Hussain Sayed, residing at Daulat Nagar, Flat 514, Green Garden Society, Relief Road, Santacruz (West), Mumbai-400054 was recorded under Section 108 of the Customs Act, 1962 on 10.10.2016 and on 18.10.2016 wherein he inter alia stated that he knew Shri

Jatin Rathore and Nathalal Kanjibhai Rathod through Hasan Kureshi of Ahmedabad. He had met both 2-3 times with Hasan Kureshi; that he did not have any direct dealing with Shri Jatin Rathod and Shri Nathalal Kanjibhai Rathod. Mazhar Sayed said that he was not the owner of said goods covered under Bill of Lading No. HGL/JEA/MUN/1625 dated 12.08.2016 and he did not know the owner of said goods covered under said Bill of Lading; that Hasan Kureshi of Ahmedabad had taken the work of clearance of said container no. CRXU3199110 from Mundra and he was also involved in stuffing of goods in container no. CRXU3199110. He knew Hasan Kureshi from last six months only. He met Shri Hasan Kureshi in Ahmedabad in the month of March, 2016 through one of his friend, Shri Gullu from Ahmedabad who was Driver in Dubai who introduced Hasan as an exporter of Live Stock. Shri Hasan Kureshi took his mobile no. and contacted him telephonically after a week. He asked him for investment in exports of live stocks. He had given approx Rs. 33 Lacs to Hasan Kureshi for investment in Live Stock. When Mazhar asked his money back, Hasan told him that he will have to arrange money from Dubai from the business men who have bought live stock. Hasan asked him to go to Dubai and Hasan told him that he will also come after 2 days. During the stay at Dubai, no money was returned by Hasan Kureshi. Further during the stay, he took Hasan to meet one of his friends Shoaib. Shoaib asked about any link with Customs at Mundra and Hasan told him that he knew persons in Mundra Customs. Shoaib offered Hasan for Smuggling of Cigarettes and asked Hasan for clearance at Mundra port for which Hasan agreed. Hasan with Shoaib arranged the stuffing of goods in said container no. CRXU3199110. After that Hasan returned to India. He also went with Shri Hasan Kureshi to Mundra as his money was pending with him. Till date Hasan Kureshi has to pay him 28 lac Rupees. He also provided some photographs and videos that showed that stuffing was being done in presence of Hasan Kureshi; that he did not know Ranjit Jha, proprietor of M/s Riya Import and Export. Majhar also provided some photographs and videos during the statement recorded on 10.10.2016 which showed that stuffing was done in presence of Hasan Kureshi. The said photos and videos were recorded in a CD-ROM

5.12 Statement of **Shri Hasan Khanubhai Kureshi**, DOB: 24.04.1969, S/o Shri Khanubhai Noorbhai Kureshi, residing at Sabera Manzil, 1570, Chudi Ole, Patva Sheri, Kalupur, Ahmedabad was recorded under Section 108 of the Customs Act, 1962 on 18.10.2016 wherein he inter alia stated that he knew Majhar Muzaffar Hussain Sayed for approx last 5 to 6 months through Shri Gullu Bhai, who was a driver in Dubai; that after introduction with Majhar Bhai, he took 33 Lacs rupees from him in small installments. From the said amount he had returned Rs. 5 lac to him and still 28 lac rupees were yet to re-pay to him; that in the last of month of June, Majhar Bhai called him and told him about smuggling of cigarettes through concealing the same behind garments and said that there was huge profit in the said business. Majhar Bhai asked him about any source available at Mundra Port through which Goods imported could be cleared and he stated that he contacted Shri Nathalal Kanjibhai Rathod of Ahmedabad whose son Jatin was working as security person at Mundra Port; that Nathalal Kanjibhai Rathod assured him regarding the clearance of cigarettes concealed behind garments; that Nathalal Kanjibhai Rathod asked for two lakhs rupees as advance for clearance of cigarettes. He talked with Majhar Bhai regarding two

lakhs rupees and he fixed the meeting of Nathalal Kanjibhai Rathod with Majhar Bhai; that Jatin took twice Majhar Bhai and him to Mundra port. Jatin made them believe that he will get the cigarettes concealed behind garments cleared at Mundra Port. The consignor of the goods was Shoaib, a known person of Majhar Bhai in Dubai. Majhar Bhai talked to Shoaib in this regard; that, Shoaib also talked to Jatin Rathore from Dubai through his mobile number. After believing on Jatin words, Shoaib started preparation for stuffing of Container; that cigarettes were stuffed in presence of him and Majhar Bhai. Hasan Kureshi stated that Majhar Bhai also took his photos with the container and goods; that for the two lakhs rupees demanded by Nathalal Kanjibhai Rathod and the expenses incurred by him, Majhar Bhai gave him total three lakhs rupees. In that amount, Hasan kept one and a half lakhs rupees with him and gave rest of one and half lakhs rupees to Nathalal Kanjibhai Rathod. He further stated that Nathalal Kanjibhai Rathod was to clear the goods, so he gave mobile number of Nathalal Kanjibhai Rathod to be mentioned on Bill of Lading.

6. As per the statements recorded as mentioned above, total 3 persons (i) Shri Hasan Khanubhai Kureshi (ii) Shri Mazhar Muzaffar Hussain Sayed and (iii) Shri Nathalal Kanjibhai Rathod were arrested on 18.10.2016 after taking approval from Additional Director General, Directorate of Revenue Intelligence, Ahmedabad Zonal Unit. All three accused were presented before Hon'ble Chief Judicial Magistrate, Bhuj on 19.10.2016 and they were sent to Palara Jail, Bhuj for judicial custody. Shri Jatin Rathod had been issued various summons but no response had been received from him.

7. The subject consignment of cigarettes was smuggled in the name of M/s Riya Import and Exports and was covered under Bill of Lading No. HGL/JEA/MUN/1625 dated 12.08.2016. During investigation, it was found that the above named importer IEC was misused by some other persons for smuggling of Cigarettes. It appeared that the subject cigarette sticks were smuggled in to India by violating various provisions of the Customs Act, 1962 and other laws. While importing cigarettes into India provisions of the Cigarettes and other Tobacco Products (Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and Distribution) Act, 2003 and the rules framed there under apply. Accordingly, packets of cigarettes imported into India have to bear the specified pictorial health warnings. However, in the instant case the packages of the seized Cigarettes were not having any pictorial health warnings.

8. At the time of seizure of the subject consignment, the market price of the 16,20,000 sticks of cigarettes was estimated to be Rs. 1,16,70,000/-. However, to ascertain fair market price of the subject seized cigarettes, opinion of Chartered Engineer and Government approved Valuer Shri Anwar Kukad was obtained. Vide certificate Ref.: AYK:VAL:0438:2016 dated 16.09.2016 he informed whole sale market price of Djarum Black brand cigarette to be "Rs. 7.25 per stick", market price of Richman and Marso brands cigarettes as "Rs. 6.00 per stick". Thus wholesale market price of 7,60,000 sticks of seized Djarum Black brand cigarettes is estimated as Rs. 55,10,000/- and market price of total 8,60,000 sticks of the seized Richman and Marso brand cigarettes as Rs. 51,60,000/-.

Therefore, the total whole sale market price of the seized consignment of 16,20,000 cigarette sticks comes to Rs. 1,06,70,000 /-.

9. The goods imported in Container bearing No. CRXU3199110 was mentioned in the Bill of Lading and Import General Manifest No. 2144536 dated 15.08.2016 as '281 Cartons of Garments'. However on examination 16,20,000 cigarette sticks of Djarum Black, Richman and Marso brand were found. These facts reveal that the Cigarettes were smuggled into India in the said Container without declaring the same in the IGM. It appeared that the above mentioned cigarettes were imported illegally into India in contraventions of various provisions of the Customs Act and had rendered them liable to confiscation and consequently within the ambit of smuggled goods in terms of Sec 2(39) of the Customs Act.

10. In terms of General Note 13 (regarding Import Policy) of the schedule to the Customs Tariff Act, 1975, the import of cigarettes or any other tobacco products are subject to the provisions contained in the Cigarettes and other Tobacco Products (Packaging and Labelling) Amendment Rules, 2009. As per Section 7(3) of the Cigarettes and other Tobacco Products (Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and Distribution) Act, 2003, as amended, read with Cigarettes and other Tobacco Products (Packaging and Labeling) Rules, 2008 and Cigarettes and other Tobacco Products (Packaging and Labeling) Amendment Rules, 2014, as amended. In the light of these provisions all Tobacco products manufactured / packaged/ imported for sale into India have to bear the specified pictorial health warnings. However, the packages of the subject Cigarettes were not having any pictorial health warnings. Since the lawful condition of pictorial warning was not complied, the subject 16,20,000 Cigarettes sticks appeared liable to confiscation under Section 111(d) of Customs Act, 1962. Further, as the subject cigarette sticks were not declared in Import General Manifest No. 2144536 dated 15.08.2016, the same were rendered liable to confiscation under Section 111(f) *ibid* also. The said goods were also rendered liable to confiscation u/s 111(i) of the Customs Act as they were brought concealed in the container along with cartons of garments.

11. Whereas, since the said seized cigarettes have been kept for disposal by e-auction under the provisions of Section 110(1B) of the Customs Act, 1962 hence the amount to be realized as sale proceeds, is liable to be adjusted/ appropriated upon confiscation of the said seized cigarettes in terms of Section 126 of Customs Act, 1962

12. A Show Cause Notice bearing F.No. DRI/AZU/GRU/Cig/INT-16/2016 dated 10.01.2017 was issued to M/s. Riya Import and Export (IEC Code 0316908231) calling upon to show cause to the Principal Commissioner/ Commissioner of Customs, Custom House, Mundra, Dist. Kutch as to why:-

- (i) the seized 16,20,000 sticks of foreign origin cigarettes valued at Rs. 1,16,20,000/- should not be confiscated under the provisions of 111(d), 111(f) and 111(i) of the Customs Act, 1962.

- (ii) Penalty should not be imposed on them under Section 112(a) and 114AA of the Customs Act, 1962;

13.1 Further, vide Show Cause Notice bearing F.No.DRI/AZU/GRU/Cig/INT-16/2016 dated 10.01.2017 Shri Majhar Muzaffar Hussain Sayed, Santacruz (West), Mumbai-400054, Shri Hasan Kureshi, Kalupur, Ahmedabad were called upon to show cause to the Principal Commissioner/ Commissioner of Customs, Custom House, Mundra, Dist. Kutch as to why penalty should not be imposed on him under Section 112(a) and 114 AA of Customs Act, 1962;

13.2 Also vide Show Cause Notice bearing F.No.DRI/AZU/GRU/Cig/INT-16/2016 dated 10.01.2017 Shri Nathalal Kanjibhai Rathod, Rajpur, Gomptipur, Ahmedabad-380021 and Shri Jatin Nathalal Rathod, Meghpar Borichi, Taluka-Anjar were called upon to show cause to the Principal Commissioner/ Commissioner of Customs, Custom House, Mundra, Dist. Kutch as to why penalty should not be imposed on him under Section 112(b) of Customs Act, 1962.

Defence Reply and Personal Hearing

14. M/s Riya Import and Export & Shri Mazhar Muzaffar Hussain Sayed submitted their written submissions through their advocates Shri H G Dharmadhikari and Shri Qureshi Mohd Aftab respectively. However, the other noticees neither submitted any written submission nor appeared for personal hearing given on 23.02.2018, 12.03.2018, 19.03.2018 and 26.03.2018.

14.1 Shri H G Dharmadhikari, Advocate of M/s Riya Import & Export vide their letter dated 13.11.2017 submitted reply and stated that in para 14.1 of the impugned SCN, it is admitted fact that his client was not at all involved in the import of the impugned consignments nor any documents of imports has been lodged by his client; that the person who hatched this entire act of smuggling by secreting the details and whereabouts; that those persons have contravene the provisions of Customs Act, 1962 by using name of his client and IEC; that his client had not played any role of any nature, which has made those goods liable for confiscation under Section 111(i) of Customs Act, 1962 so as to attract the penalty under Section 112 and 114AA of Customs Act, 1962. Thus, client was not at all involved in any act, rather his name and ICE number was used without his consent and the entire investigation statement of person, clearly establishes that no one has referred his name as a importer or has instructed any other person to do an act in relation to this impugned import. Therefore, in absence of any evidence, imposition of penalty is unsustainable. They relied upon various judgement in support of their defence and requested to set aside impugned SCN and requested for personal hearing before the matter is adjudicated.

14.2 Shri Qureshi Mohd Aftab, Advocate of Shri Mazhar Muzaffar Hussain Sayed vide their letter dated 14.11.2017 submitted reply and denied allegations made against his client including import of the said container. The advocate also stated that there is no

documentary evidence to show that his client has participated or involved in the import; that his client is not owner/partner/investor in the said Import good; that his client has no knowledge of any smuggling of goods/cigarettes and he has not claimed the consignment of the said container; that recorded statement of his client is not true and voluntary. Further, the noticee submitted that the statements of the persons recoded from time to time are inconsistent, confusing & improbable and stressed that no reliance can be placed on the contents of the statement of other persons unless the contents of the statement are corroborated by independent, untainted evidence. He has also submitted that co-noticee Shri Hasan K. Kureshi has implicated him in the case to avoid repayment of borrowed money. Therefore, in absence of any evidence, imposition of penalty is unjust & harsh. They relied upon various judgement in support of their defense and requested to drop the intended penal action against him. Further, Shri Qureshi Mohd Aftab, advocate while attending personal hearing on 19.03.2018 reiterated that there is no evidence against his client for involvement in smuggling of cigarettes; that his statement recorded by DRI is exculpatory; that the co-accused Mr. Hassan is trying to implicate him as he (Hassan) borrowed money from him and to avoid re-payment he (Hassan) is implicating his client and he further prayed that his client may be exonerated from the charges.

Discussion and findings:

15. I have gone through the Show Cause Notice, relied upon documents, import documents, submissions made by the noticees in written replies as well made during the personal hearing held before me.

16. I find that the following main issues are involved in the subject Show Cause Notice, which are required to be decided:-

- (i) Whether the goods i.e 16,20,000 sticks of foreign origin cigarettes valued at Rs. 1,16,20,000/- imported by M/s. Riya Import and Export and seized vide seizure memo dated 17.08.2016 are liable for confiscation under Section 111(d), 111(f) and 111(i) of the Customs Act, 1962.
- (ii) Whether penalty can be imposed on M/s. Riya Import and Export, Thane, Shri Majhar Muzaffar Hussain Sayed, Santacruz (West), Mumbai-400054 and Shri Hasan Kureshi, Kalupur, Ahmedabad under Section 112(a) and 114 AA of Customs Act, 1962 and on Shri Nathalal Kanjibhai Rathod, Rajpur, Gomptipur, Ahmedabad and Shri Jatin Nathalal Rathod, Meghpar Borichi, Taluka-Anjar, Kutch under Section 112(b) of Customs Act, 1962.

17. I have carefully gone through the facts of the case, submissions made by various noticees in their defence replies as well as those made during the course of personal hearing and records available.

18. The facts indicate that DRI authorities received an intelligence regarding smuggling of huge quantity of cigarettes, in Container No. CRXU3199110 covered under

Bill of Lading No. HGL/JEA/MUN/1625 dated 12.08.2016. The said container was discharged from vessel MV Northern Prelude; Voyage - 019 at AP&SEZ Mundra. The above mentioned container pertained to container line M/s. Harvard Global Logistics Limited. The Import General Manifest for the said vessel was filed with Customs at AP&SEZ, Mundra by vessel's agent M/s. Samsara Shipping, Gandhidham bearing IGM No. 2144536 dated 15.08.2016. As per the details given in the said Bill of Lading the name of the consignee was mentioned as M/s Riya Import and Export, D/5, Awadh Nagar Chawl, Jivdani Cross Road, Choudhari Wadi, Shankar Nagar, Virar East, Dist. Thane, IEC No. 0316908231 and the goods were declared as "281 Cartons of Garments Zone 3". The said container was loaded from Jebel Ali, UAE and destined to Mundra. The said container was brought from port to M/s Saurashtra CFS on 17.08.2016. The weight of the goods stuffed in the container No. CRXU3199110 was found to be 4400 Kgs. The imported goods were de-stuffed from the container under Panchnama dated 17.08.2016. Total 281 master PP bags, containing corrugated boxes were found stuffed in the said container. On detailed examination, it was found that 200 white woven PP bags were containing 'Readymade Garments' i.e. Kurtis (13842 Pieces) and Trousers (862 pieces) and remaining 81 black and white PP bags were containing total 16,20,000 sticks of cigarettes of three different brands viz. Djarum Black brand (Clove), Marso brand (Cherry, Strawberry, Green Apple) and Richman brand (Orange Mint, Gum, Mint Gum, Grapes). Thus, a total quantity of 16,20,000 Cigarettes sticks found not declared in the IGM No. 2144536 dated 15.08.2016 and hence, on the reasonable belief that the same were liable for confiscation, the said quantity of cigarettes were placed under seizure under Section 110(1) of Customs Act, 1962 and handed over to the custodian M/s Saurashtra CFS under Supratnama dated 17.08.2016. No Bill of Entry was filed for the said consignment. This fact established that the Cigarettes were imported by concealing them in the readymade garments and mis-declaring the description of the import item in the import documents viz. bill of lading and IGM.

19 Further, the show cause notice reveals that a very detailed investigation was done by DRI. Premises of importer M/s Riya Import and Export was searched, Statements of various persons viz. proprietor of M/s Riya Import and Export, employees of shipping line, clearing agent etc. were recorded and evidences were collected including photographs and video of stuffing of container under reference. Thus the notice has provided very lucid details laced with the facts. I now discuss the pin pointing statements given by various persons.

19.1. **Shri Ranjit Dhirendra Jha**, proprietor of M/s Riya Import and Export has stated that he was working as a watchman in Diamond Polish Company and on the advice and help of one person named Pappu Jha working at Air Cargo, Mumbai and resident of his village has obtained IEC No. 0316908231 in the name of M/s Riya Import and Export in the month of May, 2016 from DGFT, Mumbai. He further stated that he was not aware of any export and import related works and denied his role in smuggling of cigarettes.

19.2 **Shri Surya Mohan Jha alias Pappu Jha**, in his statement admitted that he helped Shri Ranjit Dhirendra Jha in obtaining IEC for M/s Riya Import and Export. He also stated that he had given IEC of M/s Riya Import and Export to Shri Pravin Kumar Jha and also stated that Shri Pravin Kumar Jha went to Dubai in the month of July, 2016.

19.3 **Shri Pravin Umakant Jha**, in his statement stated that he did not know Ranjit Jha. Shri Surya Mohan Jha *alias* Pappu Jha had shown him once the documents related to M/s Riya Imports & Exports however had not provided him any documents. He also stated that he went to Dubai on 22.07.2016 and returned on 26 or 27th August, 2016 (exact date not remembered) and he visited Dubai with Shrinivas Bejji also known as Shinu for search of Job only.

19.4. **Shri Srinivas Marya Bejji alias Shinu**, confirmed that he went to Dubai with Shri Pravin Jha for job search however he do not know Ranjit Jha and M/s Riya Import and Export and also Pappu Jha had not given him any documents related to M/s Riya Import and Export.

Thus, the statements given by all the four persons Shri Ranjit Dhirendra Jha, Shri Surya Mohan Jha *alias* Pappu Jha, Shri Pravin Umakant Jha and Shri Srinivas Marya Bejji *alias* Shinu corroborate each other.

19.5. **Shri S. Madhava Rao**, Operation Manager in M/s. Harvard Global Logistics Limited, Gandhidham Branch in his statement stated that he received a copy of Bill of Lading No. HGL/JEA/MUN/1625 dated 12.08.2016 through e-mail on 13.08.2016, from Shri Rajesh Gorde, Deputy Manager, Mumbai Head Office for filing of IGM. Further, he stated that he sent the BL details to Vessel Agent Shri Prem Maheshwari of M/s Samasara Shipping who filed the IGM No. 2144536 dated 15.08.2016 on the basis of given details. He also sent a copy to Saurashtra CFS for internal shifting of container from Terminal to CFS yard. Further as per available e-mail details with him, Shri Jamilah of M/s Astrogulf Freight Services LLC, Dubai-UAE had sent the said Bill of Lading to Shri Rajesh Gorde through e-mail on 11.08.2016.

19.6. **Shri Rajesh Narayan Gorde**, Deputy Manager (Documentation) in M/s. Harvard Global Logistics Limited, Mumbai Head Office, confirmed the statement of Shri S. Madhava Rao and stated that Mr. Jamilah of M/s Astrogulf Freight Services LLC, Dubai-UAE had sent the Bill Of Lading No. HGL/JEA/MUN/1625 dated 12.08.2016 to him through e-mail on 11.08.2016 and he had forwarded arrival notice to the consignee on 19.08.2016 through e-mail on e-mail id iaqqai35@gmail.com.

He further stated that he also tried to contact several times on Mobile No. 9409409290 as mentioned on said Bill of Lading but it was found switched off. He *inter alia* stated that one person having mobile no. 9909032902 introducing himself as Clearing Agent from M/s S.K. Clearing, Mundra contacted him on his mobile no. 9321154633 on

19.08.2016. The mobile No. 9409409290 turned out to be of Shri Nathalal Kanjibhai Rathod.

19.7. **Shri Dilipsinh Chavda**, Proprietor of M/s S.K. Shipping Agency stated that one friend of him, Shri Gambhir Singh Chauhan, (working in M/s Max Marine Services at Mundhra CFS for Survey Works) introduced him to one person Shri Jatin Rathore who told him that one import consignment of Garments was arriving at Mundra and asked him about the documents required. Shri Jatin Rathore had sent him the copy of Bill of lading through Shri Gambhir Singh. Shri Jatin Rathore (Mb No. 9099983791) contacted him telephonically on 16.08.2016 for required documents. Then after, he (Dilipsinh) contacted the shipping line person. Shri Jatin Rathore enquired from him about one container of smuggled cigarettes that had been detected at Mundra and also enquired from him about the importer but he was not aware of it. He came to know through news paper the same night about the container containing smuggled cigarettes detected in Saurashtra CFS was of M/s Riya Import & Exports. On 20.08.2016, Shri Jatin Rathore again contacted him with Invoice and he denied his request for clearance of said container. As regards, the consignment of Garments under Bill of Lading No. HGL/JEA/ MUN/1625 is concerned, he was not aware that Cigarettes were concealed behind Garments. Jatin provided him 3 copies of Bill of lading through Gambhir Singh Chauhan. He sent the copy of invoice through whatsapp message. No other documents were provided by him except Bill of Lading and Invoice. Shri Jatin had shown him the original Bill of Lading on 19.08.2016. On the same day, he contacted the shipping Line person as per the mobile no. provided on Bill of lading. On that day, Shri Jatin Rathod told him that he **had lost** import documents. On 19.08.2016, two other persons also came with Shri Jatin to meet him at the gate of Honeycomb CFS. On the same day i.e. 19.08.2016, he came to know about seizure of Cigarettes by DRI in the same consignment. **Shri Jatin Nathalal Rathod is son of Shri Nathalal Kanjibhai Rathod whose mobile no. was mentioned on said Bill of lading for contact.**

19.8. **Shri Chauhan Gambhirsinh R**, in his statement stated that Jatin Rathore contacted him for clearance of import consignment of M/s Riya Import & Export in August, 2016. He took Shri Jatin Rathore to office of Shri Dilip Singh at Honeycomb CFS. Shri Jatin asked Shri Dilip Singh about clearance of container of Garments, however, as stated by him, Shri Jatin was interested in clearance of Cigarettes to be imported in future concealed behind Waste Paper. Shri Jatin Rathore provided him the Xerox copies of documents (approx 6-7 pages) to give it to Shri Dilip Singh.

19.9 **Shri Jatin Nathalal Rathod**, in his statement stated that he contacted Shri Dilip Singh Chavda through the help of one known person Shri Gambhirsingh Chauhan for custom clearance of container no. CRXU3199110. Shri Hasan Bhai Kureshi asked him for clearance of said container containing Garments. Hasan Bhai gave him some documents on 12/13 August, 2016 and he alongwith Gambhirsinh went to office of Dilipsinh asking for clearance of container. He provided Shri Dilip Singh the copy of Bill of Lading No.

HGL/JEA/MUN/1625 dated 12.08.2016. Another day, he received one more document from Faisal, son of Hasan Bhai and he forwarded the same to Dilipsinh Chavda.

19.10 **Shri Nathalal Kanjibhai Rathod**, in his statements stated that the contact no. given on the said Bill of Lading No. HGL/JEA/MUN/1625 dated 12.08.2016 i.e. 9409409290 belonged to him. Shri Hasan Kureshi had given his mobile no. to overseas supplier and Hasan Kureshi was known to him from approx last 4 months who is involved in exports of Livestock. Also, when his son Jatin Rathod was ill and admitted in hospital Shri Hasan himself gave him One Lac and Fifty thousand rupees in Cash for medical expenses of Jatin. In the month of August, 2016, Hasan asked him for customs clearance of container about which he told him that he was bringing garments from abroad. Shri Nathalal Kanjibhai Rathod also provided one video of 33 second duration which was showing Hasan Kureshi with container no. CRXU3199110. The said video was provided to him by Faisal, son of Hasan Kureshi.

19.11 **Shri Mazhar Muzaffar Hussain Sayed**, in his statement stated that he knew Shri Jatin Rathore and Nathalal Kanjibhai Rathod through Hasan Kureshi of Ahmedabad. Hasan Kureshi had taken the work of clearance of said container no. CRXU3199110 from Mundra and was also involved in stuffing of goods in the said container. Mazhar stated that he had given approx Rs. 33 Lacs to Hasan Kureshi for investment in Live Stock. During the stay at Dubai, he took Hasan to meet one of his friends Shoaib, Shoaib offered Hasan for Smuggling of Cigarettes and asked Hasan for clearance at Mundra port for which Hasan agreed. Mazhar further stated that Hasan with Shoaib arranged the stuffing of goods in said container no. CRXU3199110 and after that Hasan returned to India. Mazhar admitted that he went to Mundra with Hassan as his money was pending with him. Majhar also provided some photographs and videos which showed that stuffing was done in presence of Hasan Kureshi.

19.12 **Shri Hasan Khanubhai Kureshi**, in his statement stated that he took 33 Lacs rupees from him Majhar Bhai. Majhar Bhai told him about smuggling of cigarettes through concealing the same behind garments and said that there was huge profit in the said business. Majhar Bhai asked him about any source available at Mundra Port through which Goods imported could be cleared and he stated that he contacted Shri Nathalal Kanjibhai Rathod of Ahmedabad whose son Jatin was working as security person at Mundra Port. He stated that Nathalal Kanjibhai Rathod had assured him regarding the clearance of cigarettes concealed behind garments and asked for two lakhs rupees as advance for clearance of cigarettes. He talked with Majhar Bhai regarding two lakhs rupees and he fixed the meeting of Nathalal Kanjibhai Rathod with Majhar Bhai. Jatin made them believe that he will get the cigarettes concealed behind garments cleared at Mundra Port. The consignor of the goods was Shoaib, a known person of Majhar Bhai in Dubai. After believing on Jatin words, Shoaib started preparation for stuffing of Container; that cigarettes were stuffed in presence of him and Majhar Bhai. Hasan Kureshi stated that Majhar Bhai also took his photos with the container and goods. For the two lakhs rupees demanded by Nathalal Kanjibhai Rathod

and the expenses incurred by him, Majhar Bhai gave him total three lakhs rupees. In that amount, he kept one and a half lakhs rupees with him and gave rest of one and half lakhs rupees to Nathalal Kanjibhai Rathod. He further stated that Nathalal Kanjibhai Rathod was to clear the goods, so he gave mobile number of Nathalal Kanjibhai Rathod to be mentioned on Bill of Lading.

Thus, the statements given by Shri S. Madhava Rao, Operation Manager in M/s. Harvard Global Logistics Limited, Gandhidham, Shri Rajesh Narayan Gorde, Deputy Manager (Documentation) in M/s. Harvard Global Logistics Limited, Mumbai Head Office, Shri Dilipsinh Chavda, Proprietor of M/s S.K. Shipping Agency, Shri Chauhan Gambhirsinh R, Shri Jatin Nathalal Rathod, Shri Nathalal Kanjibhai Rathod, Shri Mazhar Muzaffar Hussain Sayed Hasan Khanubhai Kureshi corroborate each other supported by photograph and video.

20. Having taken a quick view of the statements and facts which were unearthed during investigations, I now proceed to discuss the case.

21. The discussion in para 19 above, reveal that the statements of important players in the smuggling of cigarettes corroborate each other. I find that the main players of this case have given the statements which are detailed and pointed statements. Shri Jatin Nathalal Rathod, Shri Nathalal Kanjibhai Rathod, Shri Mazhar Muzaffar Hussain Sayed and Hasan Khanubhai Kureshi gave the statements which on connecting with each other give vital clues about their role in this fraud. They are the main players and have not been retracted their statements. Further, these statements have given lucid details laced with many facts which could be verified from video and photograph given by Mazhar Muzaffar Hussain Sayed and Nathalal Kanjibhai Rathod which showed that stuffing was done in presence of Hasan Kureshi. I therefore feel that a great evidentiary value has to be attached to these statements as they give a complete picture of how the entire operation of import of cigarettes was planned and executed. The statements of various persons involved and facts which were unearthed during investigations indicate that how Shri Hasan Khanubhai Kureshi and Shri Mazhar Muzaffar Hussain Sayed hatched a conspiracy and Shri Nathalal Kanjibhai Rathod and Shri Jatin Rathod abet in their activities of illegal import of Cigarettes.

22. It has been held by various Hon'ble Courts that the statements under Section 108 of the Act are in the nature of substantive evidence, and culpability of the concerned person can be based on the same. Statement made before the Customs officials is not a statement recorded under Section 161 of the Criminal Procedure Code, 1973. Therefore, it is a material piece of evidence collected by Customs officials. Hon'ble Supreme Court has held in the case of Surjeet Singh Chhabra Vs. Union of India 1997 (89) ELT 646 (SC) that statement made before Customs Officers, though retracted within six days, is a admission and binding since Customs Officers are not police officers under Section 108 of the Customs Act 1962. Similar view has been taken by the Apex court in Naresh J. Sukhwani vs Union of India

1996 (83) ELT 258 (SC) holding that the statement before a Customs Officer under Section 108 of the Customs Act, 1962 is a material piece of evidence.

Further, same stand was taken by the Hon'ble High Court of Madras in the case of S. Faisal Khan Vs Joint Commissioner of Customs (Airport) Chennai 2010 (259) ELT 541 (Mad). So, the statement given before Customs is valid evidence and subsequent submission is only an afterthought. Therefore, I find that the confessional statements made by the various persons do not lose the evidentiary value even after retraction of the same and they can be relied upon for the purpose of present proceedings. However, in this case, none of the witnesses have retracted their statements.

23. Whether the goods i.e 16,20,000 sticks of foreign origin cigarettes valued at Rs. 1,16,20,000/- imported by M/s. Riya Import and Export and seized vide seizure memo dated 17.08.2016 are liable for confiscation under Section 111(d), 111(f) and 111(i) of the Customs Act, 1962.

23.1 I find that corroborative evidences in the form of statements of various persons including those who are also not co-accused like shipping line persons, clearing agent, photographs and video at the time of stuffing of container etc are there. All these statements point out some facts involved in the offence committed in this case. They also point out that Shri Hasan Khanubhai Kureshi and Shri Mazhar Muzaffar Hussain Sayed played a major role in the smuggling of cigarettes and Shri Nathalal Kanjibhai Rathod and Shri Jatin Rathod were entrusted with the task of Customs clearance. This is a clear violation of the Customs Act, 1962 and an attempt of smuggling goods i.e 16,20,000 sticks of cigarettes of different three brands Djarum Black brand (Clove), Marso brand (Cherry, Strawberry, Green Apple) and Richman brand (Orange Mint, Gum, Mint Gum, Grapes) having market value of Rs.1,16,20,000/- under the guise of readymade garments, by concealing it behind 200 white woven PP bags were containing 'Readymade Garments' i.e. Kurtis (13842 Pieces) and Trousers (862 pieces). Therefore, I hold that the subject 16,20,000 Cigarettes stick placed under seizure vide seizure memo dated 21.09.2015 are liable for confiscation under the provisions of Section 111(i) of the Customs Act, 1962 as they were brought concealed in the container along with cartons of garments. Section 111(i) of the Customs Act which is reproduced as under:

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

23.2 The documents and evidences collected by DRI during investigation revealed that in the Bill of Lading No. HGL/JEA/MUN/1625 dated 12.08.2016 and IGM, the description of goods was mis declared as Readymade Garments, while actually both Readymade Garments and Cigarettes were found in the container. Therefore, I hold that the subject 16,20,000 Cigarettes stick placed under seizure vide seizure memo dated 21.09.2015 are liable for confiscation under the provisions of Section 111(f) of the Customs Act, 1962,

in as much as the cigarette sticks were not declared in Import General Manifest No. 2144536 dated 15.08.2016. Section 111(f) of the Customs Act which is reproduced as under:

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

23.3 I find that while importing cigarettes into India provisions of the Cigarettes and other Tobacco Products (Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and Distribution) Act, 2003 and the rules framed there under apply. In terms of General Note 13 (regarding Import Policy) of the schedule to the Customs Tariff Act, 1975, the import of cigarettes or any other tobacco products are subject to the provisions contained in the Cigarettes and other Tobacco Products (Packaging and Labelling) Amendment Rules, 2009. As per Section 7(3) of the Cigarettes and other Tobacco Products (Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and Distribution) Act, 2003, as amended, read with Cigarettes and other Tobacco Products (Packaging and Labeling) Rules, 2008 and Cigarettes and other Tobacco Products (Packaging and Labeling) Amendment Rules, 2014, as amended. In the light of these provisions all Tobacco products manufactured / packaged/ imported for sale into India have to bear the specified pictorial health warnings. However, the packages of the subject Cigarettes were not having any pictorial health warnings. Since the lawful condition of pictorial warning was not complied the goods in questioned were prohibited under the provisions of the Cigarettes and other Tobacco Products (Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and Distribution) Act, 2003 and the rules framed there under and thus are liable for confiscation under the provisions of Section 111(d) of the Customs Act, 1962. Section 111(d) of the Customs Act which is reproduced as under:

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

Therefore, I hold that the subject 16,20,000 placed under seizure vide seizure memo dated 21.09.2015 are liable for confiscation under the provisions of Section 111(d) of the Customs Act, 1962 in as much as the packets of cigarettes were not having any pictorial health warnings.

23.4 In view of the above discussion, I hold that the subject 16,20,000 Cigarettes stick placed under seizure vide seizure memo dated 21.09.2015 are liable for confiscation under the provisions of Section 111(d), 111(i) and 111(f) of the Customs Act, 1962, in as much as the cigarette sticks were not declared in Import General Manifest No. 2144536 dated 15.08.2016, were found concealed with readymade garment packages and were also in violation to the provisions of the Cigarettes and other Tobacco Products (Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and

Distribution) Act, 2003. Hence I order to confiscate the subject 16,20,000 Cigarettes stick placed under seizure. Further I find that in the present case no one has claimed the ownership of the seized goods. Therefore I don't find any reason to give an option to redeem the goods on appropriate redemption fine, and goods can be absolutely confiscated. As the said seized goods have been disposed of and an amount of Rs. 24,36,946/- has been realized as sale proceeds of Cigarettes, I order to appropriate the same in terms of Section 126 of the Customs Act,1962.

24. Whether penalty can be imposed on M/s. Riya Import and Export,Thane, Shri Majhar Muzaffar Hussain Sayed, Santacruz (West), Mumbai-400054 and Shri Hasan Kureshi, Kalupur, Ahmedabad under Section 112(a) and 114 AA of Customs Act, 1962 and on Shri Nathalal Kanjibhai Rathod, Rajpur, Gomptipur, Ahmedabad and Shri Jatin Nathalal Rathod, Meghpar Borichi, Taluka-Anjar, Kutch under Section 112(b) of Customs Act, 1962.

24.1 Now, I discuss the role played by noticees and penalties leviable on them.

24.2. M/s Riya Import and Export, (IEC Code 0316908231)

I consider the proposal for imposition of penalty under the provisions of Section 114AA and 112(a) of the Customs Act,1962 on M/s. Riya Import and Export, D/5, Awadh Nagar Chawl, Jivdani Cross Road, Choudhari Wadi, Shankar Nagar, Virar East, Dist. Thane. I find that it is an admitted position in the investigation that the IEC Code 0514040335 of M/s. Riya Import and Export, Thane has been misused by some other persons for smuggling of cigarettes and the said fact has been incorporated in the Show cause notice itself. At para 7 of the SCN it is stated that **during investigation, it was found that the above named importer IEC was mis-used by some other persons for smuggling of Cigarettes. It appears that the subject cigarette sticks were smuggled in to India by violating various provisions of the Customs Act, 1962 and other laws.** The only question that remained to be answered is whether the IEC no. has been given by the noticee to the wrong doers willingly / knowingly for any consideration etc. or otherwise. Shri Ranjit D Jha, Proprietor of M/s. Riya Import and Export in his statements has urged that he did not know the persons who involved in the import and also not aware about the smuggling of Cigarettes against IEC Code 0514040335 of M/s. Riya Import & Export. Further, ongoing though the case records viz. statements of all the concerned persons in the conspiracy and investigation carried out by DRI, no finger has been pointed towards Shri Ranjit D Jha, prop. of M/s. Riya Import and Export regarding their direct or indirect involvement in the matter, no persons has referred the name and involvement of Shri Ranjit D Jha in the smuggling of cigarettes. Further, it is also not came out from the investigation that Shri Ranjit D Jha, prop. Of M/s. Riya Import and Export has received any consideration in the matter. In the absence of any material evidence on record against the noticee regarding their involvement in the smuggling I find that there is no role of Shri Ranjit D Jha, prop. of M/s. Riya Import and

Export in smuggling of consignment under reference and hence, I do not find any reason to impose penalty on M/s. Riya Import and Export.

24.3 Shri Majhar Muzaffar Hussain Sayed,

Shri Majhar Muzaffar Hussain Sayed, S/o Shri Muzaffar Hussain Sayed, Flat 514, Green Garden Society, Relief Road, Santacruz (West), Mumbai-400054 was the key person who knew Shoaib "the consignor" of the goods". Shri Majhar Muzaffar Hussain Sayed went to Dubai with Hasan Kureshi and introduced the consignor of Cigarettes to Hasan Kureshi. Further, he was also present at the time of stuffing of cigarettes in container overseas and also funded for the expenses being incurred by Shri Hasan Kureshi and for the amount being given to Shri Nathalal Kanjibhai Rathod. It is evident from the statement given by Shri Hasan Kureshi that for gaining monetary benefits, Majhar actively got involved in smuggling of cigarettes. Majhar being very well aware that container contained cigarettes concealed behind garments, tried to get it cleared from Customs with the help of Jatin Rathore. Also, as admitted by Majhar that he went to Mundra with Hasan Kureshi. As per the statements of Dilipsinh, Jatin Ratod came with two persons to meet him and Hasan Kureshi stated that Jatin took twice Majhar Bhai and him to Mundra port. Thus on correlating the statement of all these persons a clear picture is evident that Jatin took Majhar and Hasan Kureshi to meet Dilipsinh at Mundra Port.

From the above, it is evident that the denial of Majhar regarding his role in the act is not correct. It is evident from records that he is the mastermind alongwith Hasan Kureshi in the case. He went to Dubai, introduced the consignor of Cigarettes to Hasan Kureshi, present at the time of stuffing in container overseas and funded for the expenses and also went to Mundra port with Jatin and Hasan Kureshi to meet clearing agent and further the photographs & video of stuffing shows his direct involvement in the matter. All these events are not just a coincidence, it is an act of sheer planning and thought. On account of this DRI has arrested Shri Majhar Muzaffar Hussain Sayed on 18.10.2016 and presented him before the Hon'ble Chief Judicial Magistrate, Bhuj on 19.10.2016 who sent him to Palara Jail for judicial custody. For all these act of omission and commission on part of Shri Majhar Muzaffar Hussain Sayed in smuggling of cigarettes which is also in violation to the provisions of the Cigarettes and other Tobacco Products (Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and Distribution) Act, 2003 have rendered the goods liable for confiscation, and therefore, he is liable for penalty under Section 112(a) of the Customs Act, 1962. Further, Shri Majhar Muzaffar Hussain Sayed knowingly and intentionally used false and incorrect material, in the transaction of business for the purposes of this Act is also liable to penalty under Section 114AA of the Customs Act, 1962.

24.4 Shri Hasan Kureshi

Shri Hasan Kureshi, S/o Shri Khanubhai Noorbhai Kureshi, Sabera Manzil, 1570, Chudi Ole, Patva Sheri, Kalupur, Ahmedabad actively got involved in smuggling of cigarettes. Shri Hasan Kureshi has admitted that he took 33 Lacs rupees from Shri Majhar.

He went to Dubai along with Majhar. He was present at the time of stuffing of cigarettes in container overseas. Shoaib, the consignor of goods, was introduced to him by Majhar for smuggling of cigarettes. He contacted Shri Nathalal Kanjibhai Rathod of Ahmedabad and his son Jatin Rathod. He stated that Nathalal Kanjibhai Rathod had assured him regarding the clearance of cigarettes concealed behind garments and asked for two lakhs rupees as advance. For the two lakhs rupees demanded by Nathalal Kanjibhai Rathod and the expenses incurred by him, Majhar gave him total three lakhs rupees. In that amount, he kept one and a half lakhs rupees with him and gave rest of one and half lakhs rupees to Nathalal Kanjibhai Rathod. He further stated that Nathalal Kanjibhai Rathod was to clear the goods, so he gave mobile number of Nathalal Kanjibhai Rathod to be mentioned on Bill of Lading. Hasan Kureshi was present at the time of stuffing of cigarettes in container overseas and his presence was recorded in the video made by Majhar. Hasan being very well aware that container contained cigarettes concealed behind garments, he tried to get it cleared from Customs with the help of Jatin Rathore and for which he had given documents to him. Jatin also took twice Majhar and him to Mundra port. On account of his role in smuggling DRI has arrested Shri Hasan Kureshi on 18.10.2016 and presented him before the Hon'ble Chief Judicial Magistrate, Bhuj on 19.10.2016 who sent him to Palara Jail for judicial custody. For all these act of omission and commission on part of Shri Hasan Kureshi in smuggling of cigarettes which is also in violation to the provisions of the Cigarettes and other Tobacco Products (Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and Distribution) Act, 2003 have rendered the goods liable for confiscation, and therefore, he is liable for penalty under Section 112(a) of the Customs Act, 1962. Further, Shri Hasan Kureshi knowingly and intentionally used false and incorrect material in the transaction of business for the purposes of this Act is also liable to penalty under Section 114AA of the Customs Act, 1962.

24.5 Shri Nathalal Kanjibhai Rathod

Shri Nathalal Kanjibhai Rathod who in his statements has accepted that the contact no. given on the said Bill of Lading No. HGL/JEA/MUN/1625 dated 12.08.2016 i.e. 9409409290 belonged to him. Shri Hasan Kureshi had given his mobile no. to overseas supplier and Hasan Kureshi was known to him from approx last 4 months who is involved in exports of Livestock. Also, when his son Jatin Rathod was ill and admitted in hospital Shri Hasan himself gave him One Lac and Fifty thousand rupees in Cash for medical expenses of Jatin. In the month of August, 2016, Hasan asked him for customs clearance of container about which he told him that he was bringing garments from abroad. However, Hasan Kureshi had stated that Nathalal Kanjibhai Rathod had assured him regarding the clearance of cigarettes concealed behind garments and asked for two lakhs rupees as advance and asked his son Jatin to provide necessary assistance. Majhar gave Husain Kureshi total three lakhs rupees. Out of which Hasan Kureshi kept one and a half lakhs rupees with him and gave rest of one and half lakhs rupees to Nathalal Kanjibhai Rathod. Hasan Kureshi further stated that Nathalal Kanjibhai Rathod was to clear the goods, so he gave mobile number of Nathalal Kanjibhai Rathod to be mentioned on Bill of Lading. From the statements of Shri Nathalal Kanjibhai Rathod and Hasan Kureshi it is evident that Hasan Kureshi has given

Shri Nathalal Kanjibhai Rathod a sum of One Lac and Fifty thousand rupees for work for clearance of cigarettes concealed behind garments and the contention of Nathalal Kanjibhai Rathod that the said amount of Rs. 1.5 lacs was for the treatment of his son appeared to be fictitious and merely an afterthought. It is evident that Shri Nathalal Kanjibhai Rathod was well aware that container contained cigarettes concealed behind garments, as for the clearance of legitimate consignment this amount of Rs. 1.5 lac appears to be very much high. Shri Nathalal Kanjibhai Rathod also provided one video of 33 second duration which was showing Hasan Kureshi with container no. CRXU3199110. The said video was provided to him by Faisal, son of Hasan Kureshi. For this act in dealing with mis-declared, concealed and prohibited goods which were liable for confiscation under section 111 DRI has arrested Shri Nathalal Kanjibhai Rathod on 18.10.2016 and presented him before the Hon'ble Chief Judicial Magistrate, Bhuj on 19.10.2016 who sent him to Palara Jail for judicial custody. Therefore for this act Shri Nathalal Kanjibhai Rathod is liable to penalty under Section 112(b) of the Customs Act, 1962.

24.6 Shri Jatin Rathod

Shri Jatin Rathod, S/o Shri Nathalal Rathod stated that he contacted Shri Dilipsinh Chavda through the help of one known person Shri Gambhirsinh Chauhan for custom clearance of container no. CRXU3199110. He provided Shri Dilipsinh the import document including the copy of Bill of Lading No. HGL/JEA/MUN/1625 dated 12.08.2016 for the clearance of said container through Shri Gambhirsinh which was received by him from Hasan Kureshi. Further, Shri Gambhirsinh inter alia in his statement had stated that Jatin was interested in clearance of Cigarettes to be imported in future. Shri Dilipsinh in his statement told that Shri Jatin Rathod had enquired about one container of smuggled cigarettes that had been detected at Mundra and also enquired about the importer. Further, on 20.08.16 Shri Jatin Rathod again contacted him with Invoice but he denied his request for clearance of said container. Also, Dilipsinh, stated that Jatin came with two persons to meet him, on correlating the same with the statement of Shri Hasan Kureshi it transpires that Jatin took Majhar and Hasan Kureshi to meet Dilipsinh at Mundra Port. Thus, it is clearly evident that Jatin Rathod was well aware about concealment of cigarettes in said container and was actively involved in clearance of the said smuggled goods. For this act in dealing with mis-declared, concealed and prohibited goods which were liable for confiscation under section 111, Shri Jatin Rathod is liable to penalty under Section 112(b) of the Customs Act, 1962.

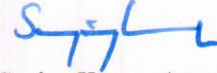
25. In above view I pass the following order.

ORDER

- (i) I order absolute confiscation of seized 16,20,000 sticks of foreign origin cigarettes of different brands valued at Rs. 1,16,20,000/- under the provisions of 111(d), 111(f) and 111(i) of Customs Act, 1962. Since the said seized cigarettes have been disposed of and the amount of Rs.24,36,946/- realized as sale proceeds I order to

appropriate the same against the confiscation of the goods in terms of Section 126 of the Customs Act, 1962.

- (ii) I impose a penalty of Rs.25,00,000/- (Rs. Twenty Five Lacs only) under Section 112(a) and Rs. 5,00,000/- (Rs. Five Lacs only) under Section 114AA of Customs Act, 1962 on Shri Majhar Muzaffar Hussain Sayed, S/o Shri Muzaffar Hussain Sayed, Flat 514, Green Garden Society, Relief Road, Santacruz (West), Mumbai-400054.
- (iii) I impose a penalty of Rs.25,00,000/- (Rs. Twenty Five Lacs only) under Section 112(a) and Rs. 5,00,000/- (Rs. Five Lacs only) under Section 114AA of Customs Act, 1962 on Shri Hasan Kureshi, S/o Shri Khanubhai Noorbhai Kureshi, Sabera Manzil, 1570, Chudi Ole, Patva Sheri, Kalupur, Ahmedabad.
- (iv) I impose a penalty of Rs. 1,00,000/- (Rs. One Lacs only) on Shri Nathalal Kanjibhai Rathod, S/o Shri Kanjibhai Rathod, 1823-1, Mansuri Chawl No. 1to 3, Mariyambibi CharRasta, Rajpur, Gomptipur, Ahmedabad City, Ahmedabad-380021 under Section 112(b) of Customs Act, 1962.
- (v) I impose a penalty of Rs. 1,00,000/- (Rs. One Lacs only) on Shri Jatin Rathod, S/o Shri Nathalal Rathod, 48 B, Survey No. 188, Nirmal Nagar, Meghpar Borichi, Taluka-Anjar, Kutch under Section 112(b) of Customs Act, 1962.
- (vi) I drop the proceeding initiated vide Show cause Notice F.No.: DRI/AZU/GRU/Cig/INT-16/2016 dated 10/01/2017 against M/s. Riya Import and Export (IEC Code 0514040335), D/5, Awadh Nagar Chawl, Jivdani Cross Road, Choudhari Wadi, Shankar Nagar, Virar East, Dist. Thane .



(Sanjay Kumar Agarwal)
Commissioner of Customs,
Custom House Mundra.

BY SPEED POST/RPAD

F.No.VIII/48-08/Adj/Pr.Commr/MCH/2016-17

Dated: 30.03.2018

To:-

1. M/s. Riya Import and Export (IEC Code 0514040335), D/5, Awadh Nagar Chawl, Jivdani Cross Road, Choudhari Wadi, Shankar Nagar, Virar East, Dist. Thane.
2. Shri Majhar Muzaffar Hussain Sayed, S/o Shri Muzaffar Hussain Sayed, Flat 514, Green Garden Society, Relief Road, Santacruz (West), Mumbai-400054
3. Shri Hasan Kureshi, S/o Shri Khanubhai Noorbhai Kureshi, Sabera Manzil, 1570, Chudi Ole, Patva Sheri, Kalupur, Ahmedabad
4. Shri Nathalal Kanjibhai Rathod, S/o Shri Kanjibhai Rathod, 1823-1, Mansuri Chawl No. 1to 3, Mariyambibi CharRasta, Rajpur, Gomptipur, Ahmedabad City, Ahmedabad-380021
5. Shri Jatin Rathod, S/o Shri Nathalal Rathod, 48 B, Survey No. 188, Nirmal Nagar, Meghpar Borichi, Taluka-Anjar, Kutch

Copy to:

1. The Chief Commissioner of Customs, Ahmedabad Zone, Ahmedabad
2. The Additional Director General, DRI, AZU, Ahmedabad
3. The Asstt./Dy.Commissioner(Recovery), Customs House, Mundra.
4. The Asstt./Dy.Commissioner(RRA), Customs House, Mundra.
5. The Asstt./Dy.Commissioner(Disposal Section), Customs House, Mundra.
6. The Asstt./Dy.Commissioner(EDI), Customs House, Mundra.
7. Guard File