प्रधान सीमाशुल्क आयुक्त सामान्य)) का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL)
कस्टम ब्रोकरअनुभाग,नवीन सीमाशुल्क भवन,
CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE,
बेलार्ड इस्टेट,मुंबई – I
BALLARD ESTATE, MUMBAI – 400001

F. No. GEN/CB/558/2025-CBS Date: 31.07.2026
DIN:

SHOW CAUSE NOTICE NO.24/2025-26

UNDER REGULATION 17 OF CUSTOMS BROKER LICENSING REGULATIONS, 2018

M/s **Y K Logistics** (Customs Broker Code **AUYPK6035DCH001**), holder of Customs Broker Licence No. **11/1718**, having its registered office at Shree Ganesh Apt, Room No. 102, Plot no. 20, Sector-9, Khanda Colony, New Panvel, Raigarh, Maharashtra – 410206 (hereinafter referred to as **"the Customs Broker"** or **"CB"**), is a Customs Broker licensed by the Principal Commissioner of Customs, Mumbai under the provisions of the Customs Broker Licensing Regulations, 2018 (hereinafter referred to as **CBLR, 2018**) and is, therefore, bound by the obligations, responsibilities and conditions prescribed therein.

BRIEF FACTS OF THE CASE

2. An Offence report in form of SCN vide no. 1140(L)/2025-26/JC/Gr. I & IA/NS-I/CAC/JNCH dated 15.10.2025 along with Relied Upon Documents was received in the CB Section on 04.05.2026, NCH, Mumbai from Group Gr. I & IA, JNCH, Nhava Sheva, Navi Mumbai Zone-II, wherein, inter-alia following were stated-

3. The importer **M/s Maata (IEC No. 0310016568)** had filed Bill of Entry No. 8424387 dated 21.10.2023 through Customs Broker **M/s. Y.K. Logistics (AUYPK6035DCH001, 11/1718)**, for customs clearance of goods covered under said B/E. The details of the Bill of Entry are given in the Table below:

Table -1

Bill of Entry No. & Date.	8424387 dated 21.10.2023
Importer Name.	M/s Maata (IEC No. 0310016568)
Customs Broker Name.	M/s. Y.K. Logistics (AEEPG3741CCH001)
Description of Goods.	Fresh Kiwi Fruit
Declared Assessable Value	Rs. 17,77,041/-
Declared Duty	Rs. 5,86,423/-
Supplier/Consignor	Falcon Force General Trading LLC
Declared Country of Origin	Chile

Port of Loading	Jebel Ali, UAE.
Container Details	1 x40'' TTNU8287338

4. Based on Modus Operandi Circular dated 05.12.2023 vide F. No. SG/Misc-273/2021-22/CIU/JNCH, an investigation has been launched into the imports done by M/s. Maata (IEC No. 03 10016568). The importer had filed a Bill of Entry No. 8424387 dated 21.10.2023, having assessable value of ₹ 17,77,041/-, with a declared duty of ₹5,86,423/–, for clearance of fresh Kiwi fruit through his authorized Customs Broker, M/s. Y. K. Logistics (AUYPK6035DCHOOI, 11/ 1718) and the corresponding container number is TFNU8287338.

5. POLICY ANGLE & FSSAI REPORT: -

5.1 Details of the phytosanitary certificates of both the Country of Origin (Chile) and the Country of Import (UAE) and the details of the Country-of-Origin phytosanitary certificate submitted in the Bill of Entry are mentioned in Table-2.

Table -2

Bill of Entry No & Date	**Importer**	**Chilean Phytosaniatry Certificate No.**	**UAE Phytosanitary No.**	**FSSAI/PQ Waiver**
8424387 dated 21.10.2023	M/s. Maata (IEC No. 0310016568)	2337098	SHA-APH-02415-2416755 (243-5173)	No

5.2 It is important to note that the declared name and address of the consignee in the Chilean phytosanitary certificate does not match the name and address of the exporter in the UAE phytosanitary certificate. Chilean Phytosanitary Certificate No. 2337098 was found matched with the Annexure to the Modus Operandi Circular issued by CIU, JNCH vide F. No. SG/Misc-273/2021-22/CIU/JNCH dated 05.12.2023, confirming its repeated fraudulent use.

5.3 It was further noted that fake FSSAI Permit No. 202300028567 dated 28.10.2023 and PQ Permit No. 2023030798 dated 28.10.2023 were used to obtain clearance for the said consignment, obtained through an unidentified person at the docks, without the knowledge or involvement of the PQ/FSSAI authorities' regular NOC process.

6. STATEMENTS OF CONCERNED PERSONS: -

6.1 Statement of Shri Tanuj Mahendrakumar Banthia, proprietor of M/s. Maata (IEC - 0310016568) was recorded under Section 108 of the Customs Act, 1962 on 09.07.2024(RUD-3) wherein he, inter-alia, stated that:

- On being asked about his work profile, he stated that he had been working as a broker, commission agent, importer and exporter of FMCG & fruits and vegetables since 2010. In 2010, he got his IEC but he started working as broker for fruits and vegetables at APMC, Navi Mumbai in 2016. After establishing in the domestic market, he first started export of onion in 2020 to Bahrain. Afterwards, he had made certain exports of fruits and vegetables to Qatar and Dubai.

- On being asked about the import of Kiwi Fruit as he was already into domestic sale of fruits and vegetables since 2010, he stated that this was his first import shipment since he had procured his IEC. He met certain people at Al-Aweer fruits and vegetables market Dubai where he was educated about kiwi fruit for the first time. Later he met to a broker Mr. Mahmud (Mob - 00971585835357) at cold storage No. 10 at Al-Aweer market. There he was offered by Mr. Mahmud to sell these Kiwis which were imported in Dubai from Chile, as told by Mr. Mahmud, to India on commission basis where he had to clear the Customs including all the duties and charges which were to be deducted from the sales receipts and the balance amount was to be remitted to the company notified in the invoice. The next day, he went to inspect the kiwis where the owner of the kiwis 'Falcon Force General Trading LLC’ was present and the owner conveyed him the information that he has not imported these kiwis but has procured it locally against which he showed him the PQ certificate of Chile and based on this certificate they said they shall issue a re-export PQ from the Dubai for India. After inspection he agreed to import the kiwis to India.

- On being asked about knowing Iranian kiwi fruit import is restricted in India, he stated that he was not aware of any import condition for import of kiwi fruit neither he took any efforts to find out any conditions in import policy for import of kiwi fruit from Iran.

- On being asked about whether he had asked his authorized CB M/s Y. K. Logistics about import policy and documents mandatory for import of kiwi fruit, He stated that the CB had informed him about the documents like Bill of Lading, Invoice cum packing list, Phytosanitary Certificate from Chile and re-export Phytosanitary Certificate from Dubai which were required for import of kiwi fruit from Dubai to India.

- On being asked about the shelf life of Kiwi fruit He stated that he didn’t know the shelf life of kiwi fruit.

- On being asked to whom he sold his consignment of Kiwis, he stated that after the clearance of the consignment it was stored at OHK, cold storage and was sold there to IM Kiwi Fruit Company and similar other companies via Mr. Imran Mirza and the payment of the same was received in his Kotak Mahindra Bank A/c no 0946478963 (RUD-4).

- On being asked about the payment mode made to the exporter against the said shipment of Kiwi fruit, He stated the sales proceeds were used to remit the invoice value of USD 16,415 as per invoice value to the specified beneficiary (Notify party) that is 'Seventh Star Enterprises LLC’ office address at Office no

10, Levell, Sharjah Media City, Sharjah, UAE with account number O012217076001(RUD-5).

- On being asked about the said Phytosanitary Certificate having No. 2337098 of Chilean authorities used multiple times he stated that the said Phytosanitary Certificate has been provided by the supplier and he was not aware of it being used multiple times for the clearance or to change the identity of the origin of kiwi fruit.

- On being asked about his foreign visits he stated that he frequently visited Dubai as he has his office there. Further, he had visited Dubai last time in June 2024 for the business purpose.

- On being asked about any export made to Iran and Dubai he stated that he had not done any export to Iran or Dubai.

- On being asked to say anything else regarding this matter he stated that he was offered a business opportunity with a thin margin and no one has influenced him to do this shipment. His CHA, his buyers have done a fair job and he does not blame them for any present situation. Also 'Falcon Force General Trading LLC' has made unethical business with him. During his recent visit to Dubai, he had visited 'Falcon Force General Trading LLC' at their mentioned address Shop-M 11, Al Aweer Fruits & Veg Market Private Building. 1, Next to Al Faud Exchange, Dubai, UAE and found it to be closed. He further mentioned that his visit to their office was prior to receiving the notice from this office.

6.2 Further statement of Shri Tanuj Mahendrakumar Banthia, proprietor of M/s. Maata (IEC - 0310016568) was recorded under Section 108 of the Customs Act, 1962 on 29.08.2024 (RUD-6) wherein he, inter-alia, stated that:

- On being asked about logistics and shipping line arrangements, he stated that the container was booked by the supplier M/s. 'Falcon Force General Trading LLC' Further all the logistics and shipping line arrangements were also made by the supplier M/s. 'Falcon Force General Trading LLC' only as the delivery terms were decided as CIF as mentioned in the invoice.
- On being asked about the shipping line payments he stated that all the payments of shipping line and clearance of the consignment were made by the CHA M/s. Y. K. Logistics on his behalf. He paid them total amount of Rs.7,39,865/- for shipping line payment, custom clearance charges and duty payment. He submitted bill of supply and bank account statement for the same (RUD-7).
- On being asked about use of forged FSSAI Permit no- 202300028567 (28.10.2023) and PQ Permit No. 2023030798 (28.10.2023) for the import of kiwi fruit under BE No. 8424387 dated 21.10.2023, he stated that he visited PQ and FSSAI office twice but could not succeed in getting NOCs and subsequently, there was not much time left in expiration of his Phytosanitary Certificate of Chile. Meanwhile, when he was in docks, he was approached by a man who introduced himself as Mr. Rahul who told him that he takes care of import clearance works at the docks. Then he discussed his issue with regards to FSSAI and PQ NOC, for which Mr. Rahul stated that he can get the clearance

done on time in lieu of some renumeration. Next day he visited the docks where Mr. Rahul said that he has completed the process of PQ and FSSAI waiver and has got the clearance from Custom Authorities.

- On being asked about Mr. Rahul, he stated that it was his first and last import ever and it was a brief chance encounter with him and he doesn't have any knowledge about his whereabouts.
- On being asked about how you got Phytosanitary Certificate from Chilean and Dubai authorities he stated that at the time of deal for the import of said consignment the supplier showed him the hard copy of Chilean PQ certificate and COO certificate which he verified by scanning the QR code printed on the said documents and shared the copy by taking photos of the said documents to Mr. Yusuf Khan, CHA, Y.K. Logistics for cross confirmation.
- On being asked about how he knew Shri Imran Sheikh (mistakenly said his surname as Mirza in his previous statement), M/s. IM Kiwi Fruit Company, he stated that he met him at GHK cold store, Plot no. 40/ 1 & 40/2, Sector 18, Vashi, Navi–Mumbai, 400705. Shri Imran Sheikh deals into the business of trading of fruits. Hence, he sold the goods to Shri Imran Sheikh. He got payments for the sale of said consignment which is reflected in the account statement he submitted. The contact number of Shri Imran Sheikh is 9422745671.
- On being asked about allegation for non-compliance of Plant Quarantine Regulations, he stated that it was his first import of Kiwi and thus didn't have much idea about PQ regulations.

6.3 Statement of Shri Rajendra Jaysing Gawde, authorized CHA of M/s Y. K. Logistics was recorded under Section 108 of the Customs Act, 1962 on 11.07.2024 (RUD-8) wherein he, inter–alia, stated that:

- On being asked about his work as a Custom House Agent, he stated that he had been working as a CHA since 1995. He was working as a H-Category holder from 1995 till 1997 in P C Manekand G-CARD Holder from 1998 till 2008 in Viraj Profile Limited later he started transport firm with the name M/s. Shakti Loyalistics in 2008 and closed it in 2020 due to corona. He further joined Y. K. Logistics in the year 2022 as a G-Card Holder and till date is working as a G-Card Holder in it.
- On being asked duties of a G–Card holder he stated that a G-Card holder is responsible for the necessary essential documentation related to the import and export of the shipment and examination of the shipment. It is duty of the G-Card holder to explain the import and export policy of a particular product meant for shipment to the importer whether the item falls under any import policy i.e restricted, prohibited or free for import or export.
- On being asked about this particular shipment covered under BE No. 8424387 dated 21.10.2023 filed by the CB firm M/s Y.K. Logistics. Ltd he stated that the BE was filed by them after verification of the KYC of the importer against import of Kiwi fruit from UAE. Further on the basis of Phytosanitary Certificate issued by the UAE authorities, he had filed the said BE for clearance from the Customs authorities here in India.

- On being asked about the Phytosanitary Certificate issued by the UAE authorities and Chilean Authorities uploaded in e-Sanchit for the purpose of clearance of shipment, he stated that he had verified the Phytosanitary Certificate issued by the UAE authorities as well as the Phytosanitary Certificate issued by the Chilean Authorities.
- On being asked about the verification of Phytosanitary Certificate issued by the Chilean authorities he stated that he verified the Phytosanitary Certificate No 2337098 issued by the Chilean Authorities through the bar code available on the said Phytosanitary Certificate only.
- On being asked about Chilean Phytosanitary Certificate No.2337098 used by multiple importers he stated that he doesn't have any knowledge about it as he had not verified the authenticity of the documents and the said Phytosanitary Certificates.
- On being asked about the how he got order for clearance of the said consignment from the importer he stated that Mr. Tanuj Mahendra Kumar Banthia importer, M/s. Maata had approached to Mr. Yushuf Khan, Proprietor of CB firm M/s. Y. K. Logistics and asked for clearance of the said consignment. Further, Mr. Tanuj submitted required documents to Mr. Zaid, document manager, M/s. Y. K. Logistics, who filed the documents on e-sanchit. Afterwards, he was assigned the duty of clearance of the said consignment.
- On being asked about any BE filed by CB related to import of kiwi fruit he stated that he had not filed any document regarding import of Kiwi fruit except this consignment.
- On being asked whether he would like to share any other information related to import of Kiwi Fruit he stated that Kiwi fruit import is banned from Iran and it can be routed through Dubai by changing its country of Origin.
- On being shown the SW Manual NOC override print copy for the said BE from SSO Id 10022816, he stated that he had no idea about it.

6.4 **Statement of Shri Yusuf Azad Khan, CHA, M/s Y. K. Logistics** was recorded under Section I08 of the Customs Act, 1962 on 29.08.2024 (RUD-9) wherein he, inter-alia, stated that:

- On being asked about his work as a Custom House Agent. He stated that he had worked as a CHA (G–card holder) from 1999 to 2012 in different CHA firms. Later, he started his own CHA firm M/s. Y.K. Logistics in 2012 as he got his F-card in 2011.
- On being asked duties of an F-Card holder he stated that an F–Card holder looks after the overall CHA business as F–card is necessary to open any CHA firm All the logistics and customs clearance are done under his guidance only.
- On being asked about this particular shipment covered under BE No 8424387 dated 21.10.2023 filed by the CB firm M/s Y.K. Logistics he stated that the Customs clearance of the said shipment was assigned to Mr. Rajendra Gawde by him and his statement has already been recorded as authorized by him.
- On being asked about transport and logistics arrangements, he stated that they had arranged transport of the said shipment in reefer vehicle bearing no. MH46 BM1152 via Matoshri Transport from Navkar CFS to GHK cold storage. He has

submitted the copy of transport bill with bill no. 4755 dated 30.10.2023 (RUD-10).

- On being asked about the shipping line payments he stated that they made the payment of Rs. 96,072/- to shipping line Transworld Global Logistics Solutions India Pvt. Ltd.' electronically (Payment reference No. YIDB2 120953134). He submitted the copy of bill herewith. (RUD-11).
- On being asked about use of fake FSSAI Permit no. 202300028567 (28.10.2023) and PQ Permit No. 2023030798 (28.10.2023) for the import of kiwi fruit under BE No. 8424387 dated 21.10.2023, he stated that he informed the importer that NOCs from PQ and FSSAI is necessary and it will take at least a weeks' time since the required PQ conditions on re-export Phytosanitary Certificate and Origin Phytosanitary certificate is not mentioned on the certificates. Therefore, as per PQ norms for first time importer there is a clause of relaxation after submitting necessary undertaking bond and request letter to PQ office and on approval from higher authorities, they may consider request for first time relaxation and charge online 5 times of their sampling fees. In reply to this the importer said that already his shipment got delayed and prices are getting down day by day and he is incurring losses in terms of money. Further, the importer said that he will try to manage PQ and FSSAI NOCs himself. Same day by evening he called us and informed that NOCs has been received in system and told them to do proceedings for Out of Charge of the shipment.
- On being asked about how he got Phytosanitary Certificate from Chilean and Dubai authorities he stated that all soft copies of shipment documents including Phytosanitary Certificate from Chilean and Dubai authorities were received on his phone on WhatsApp. Further, they verified the re-export Phytosanitary Certificate issued by Dubai authorities and origin Phytosanitary Certificate issued by Chilean authorities by scanning the QR code printed on the said certificates.

7. Investigation and Findings:

From the analysis of foregoing paras, it appears that the importer and the customs broker have crafted a unique modus operandi of using improper phytosanitary certificates which were used multiple times earlier by other importers, evading the compliance conditions imposed by the Customs from time to time. Each of these violations is discussed in detail in the following paragraphs.

7.1 Repeated use of a declared country of origin (COO) phytosanitary certificate: -

i. A phytosanitary certificate is an official document required when shipping regulated items such as fruits, plant products, plants or other regulated articles. It is generated from the exporting country's department of horticulture, agriculture, food, or water resources. Each phytosanitary certificate is unique to each import or consignment and attests that the items intended for import meet the phytosanitary import requirements of importing countries and are in conformity with the certifying statement. It can only be issued by an authorized officer from a government department that is authorized by the National Plant Protection Agency (NPPO). The agency is mandated to prevent the threat of spreading pests, contamination, or diseases into the country of import.

ii. In the Annex to the International Plant Protection Convention (IPPC), there are two types of certificates: a **"phytosanitary certificate for export purposes"** and a **"phytosanitary certificate for re-export"** for re-export purposes. A phytosanitary certificate for export is usually issued by the NPPO of the country of origin. A phytosanitary certificate for export describes the consignment, and through a certifying statement, additional declarations, and treatment records, it declares that the consignment meets phytosanitary import requirements. A phytosanitary certificate for export may also be issued in certain re-export situations for plants, plant products, and other regulated articles originating in countries other than the country of re-export if compliance with the phytosanitary import requirements can be attested by the country of re-export (e.g., by inspection).

iii. A phytosanitary certificate for re-export may be issued by the NPPO of the re-exporting country in the case where the commodity in the consignment was not grown or processed to change its nature in that country, and only where an original phytosanitary certificate for export or a certified copy is available. The phytosanitary certificate for re-export **provides the link to a phytosanitary certificate issued in the country of export** and takes into account any changes in phytosanitary status that may have occurred in the country of re-export. Procedures for managing the issuance of the two types of phytosanitary certificates and the systems that ensure their legitimacy are the same. The IPPC model phytosanitary certificates provide standardized wording that shall be followed for the preparation of phytosanitary certificates. The standardization of the phytosanitary certificates is necessary to ensure consistency, that they are easily recognized, and that essential information is reported. Phytosanitary certificates **are not valid until all requirements have been met** and they are dated, signed, stamped, sealed, marked, or completed by the NPPO of the exporting or re-exporting country.

iv. In the subject case, the Chilean phytosanitary certificate submitted may be classified as a phytosanitary certificate for export purposes, and the United Arab Emirates phytosanitary certificate can be classified as a phytosanitary certificate for re-export. Accordingly, upon thorough analysis of these certificates used in the live consignments of the importer, it was noticed that same Chilean phytosanitary certificates have been used multiple times to clear the import consignments fraudulently. The usage of the Chilean phytosanitary certificate multiple times exceeding the quantity limitation by the other importers. It is worth mentioning that, as per the International Plant Protection Convention (IPPC), each phytosanitary certificate is unique to every import. The IPPC clearly mandates that the phytosanitary certificate for re-export provides the link to a phytosanitary certificate issued in a country of export and considers any changes in phytosanitary status that may have occurred in the country of re-export. The United Arab Emirates (UAE) phytosanitary certificate links the Chilean phytosanitary certificates; however, since those are repetitive, the UAE phytosanitary certificate itself become invalid. The repeated usage of the unique Chilean phytosanitary certificate by the other importers to obtain customs clearance establishes that the importer/Customs Broker knowingly committed this fraud.

7.2 Mis-declaration in terms of Country of Origin to bypass the restrictions imposed on Iranian Kiwi: -

i. The Plant Protection Division of the Ministry of Agriculture and Family Welfare, Department of Agriculture and Farmers Welfare, Government of India, vide letter No. 18-23/2015-PP. II dated 25.09.2023 permitted the resumption of the export of Iranian origin "Kiwi Fruit" from Seven Packhouses that will procure fresh Kiwi Fruit from registered sixteen orchards with packhouses. The phytosanitary certificates in such cases will be issued as per the revised phytosanitary conditions stipulated in Gazette Notification No. S.O 3945(E) dated C)4.09.2023. Also, -the seven packhouses are to follow signed work plan for the export of kiwi fruits from Iran to India including the maintenance of records by packhouses and orchards associated with registered packhouses for annual Audit.

ii. In light of the importer's admission of the kiwis to be of Iranian origin rather than Chilean origin as declared, the packaging and labelling appear to be an attempt to conceal the original country of origin of Iran so as to bypass the restriction imposed.

iii. It is also evident that such kiwi fruits consignments are aimed to evade the procedural requirements or restrictions on imports of Iranian origin kiwi fruit imposed by the Plant Protection Division of the Ministry of Agriculture and Family Welfare, Department of Agriculture and Farmers Welfare, Government of India_ it has also been observed that the harvest season for Kiwi fruit in Iran is from October to December. Hence, the consignments of Kiwi fruits being imported into India in the months of October-November, accompanied by the Chilean Phytosanitary Certificates issued in the months of April-May (harvest season in Chile), appear to be modus to bypass the compliances on such import from Iran.

7.3 Violation of Special Conditions of Import, Plant Quarantine Order 2003 (as amended).

i. Chapter III of the Special Conditions of Import, Plant Quarantine Order 2003 may be referred in. The relevant portion of the same is reiterated as below:

> *'**10. Special conditions for import of plant species –***
> *(1) In addition to the general conditions listed above in Chapter-II, the plant species herein after mentioned in Schedule-V, VI and VII shall not be permitted to be imported except when specifically authorized or covered under import permit issued by an appropriate issuing authority and subject to such restrictions and conditions specified in this Chapter.*
>
> ***(2) Every consignment of plant species herein specified in Schedule-V and VI shall be accompanied by a Phytosanitary Certificate issued by the***

authorized officer at country of origin or Phytosanitary Certificate re-export issued by the country of re-export along with attested copy of original phytosanitary certificate, as the case may be, with the additional declarations being free from pests mentioned under Schedule-V and VI of this order or that the pests as specified do not occur in the country or state of origin as supported by documentary evidence thereof.

(3) General conditions shall apply to all consignments including in respect of those mentioned in Schedule V, VI and VIII'.

ii. The fresh kiwi fruit falls under Schedule VI of the Plant Quarantine Order, 2003. Paragraph number 2 of the special import conditions mandates the importer to submit the phytosanitary certificate for re-export issued by the country of re-export along with an attested copy of the original phytosanitary certificate. In the subject case, the importer has failed to obtain and submit the attested copy of the original phytosanitary certificate; rather, he has used the unattested fake/forged Chilean phytosanitary certificate to clear the present consignments. In the context of the above, goods were imported in violation to the special condition of Plant Quarantine Order, 2003

iii. It is important to ensure that the trade is carried across borders within the limits of the law. Considering the consignments are fresh fruits, which are in high demand, yet being fraudulently imported without valid phytosanitary certificates, without declaring the correct country of origin, and bypassing the mandate of Plant Quarantine and FSSAI by an organized syndicate, there are wider repercussions on the health of the larger public and the generation of illegal profits that may be channelized into other criminal activities.

7.4 International probe by the Chilean authorities: -

i. The Agriculture Office of Chile in India has taken cognizance of the modus operandi circular and, vide their email dated 11.01.2024 communicated that an action has been initiated and a meeting was held from the Chilean Embassy in the UAE with Emirati counterparts for the necessary investigation at the diplomatic level. As the said matter is highly sensitive and involves a bio–security threat to countries, it has been actively investigated at the international forum (RUD-13). The active cognizance of the Chilean authorities on this issue validates the fact that the kiwis were not of Chilean origin and the Chilean government is investigating the larger repercussions of this modus followed by unscrupulous elements.

7.5 Failure to exercise due diligence on the part of Customs Broker-

i. The Custom Broker M/s Y. K. Logistics failed in due diligence during the customs clearance of the Kiwi fruit import. The customs broker did not advise M/s Maata on compliance with relevant regulations and relied solely on scanned QR Codes to verify critical documents like the Phytosanitary

Certificate, neglecting essential checks, including the e-Sanchit submission of key certificates. Despite knowing the importer was inexperienced, he did not request complete purchase or sale documents, which could have clarified the transaction's legitimacy. This oversight resulted in their unawareness of the forged certificates, exposing them to legal scrutiny.

7.6 Failure to exercise due diligence on the part of Importer: -

i. The importer failed in due diligence by relying entirely on a private person (Rahul) for Custom clearance negotiations and document verification. He did not verily the authenticity of critical documents, such as the Phytosanitary and Country of Origin Certificates, leading to compliance violations. Had he properly verified these documents and paid closer attention, this forged import could have been sidestepped entirely.

7.7 It is evident that the goods covered under the subject Bills of Entry are not from the declared country of origin, but from Iranian origin. Iranian origin Kiwis are permitted only from the designated orchards and packhouses, thus by making an improper declaration of the country of origin, the importer has violated the restrictions imposed on Iranian kiwis. Thus, restrictions, when violated have rendered the goods prohibited. In this regard the following Supreme Court Judgements may be referred which are indicative that restrictions when violated becomes prohibition.

- In Sheikh Mohd Omer Vs. Collector of Customs, Calcutta &Ors (1971 AIR 293) clearly laid down that, for the purpose of Section 111(d) of the Customs Act, 1962, the term "Any prohibition" means every prohibition. In other words all types of prohibitions. Restriction is one type of prohibition. Prohibition may be complete or partial. Any restriction on import or export is to an extent a prohibition.

- In the case of M/s Om Prakash Bhatia vs. Commissioner of Customs, Delhi (2003 (155) ELT 423(SC)), the Hon'ble Supreme Court of India had held that "If the conditions prescribed for import or export of goods are not complied with, it would be considered to be prohibited goods."

- Further, in the case of Union of India &Ors vs. M/s Raj Grow Impex LLP &Ors (2021–TIOL-187-SC-CUS-LB), the Hon'ble Supreme Court of India had followed the judgements in Sheikh Mohd Omer (supra) and Om Prakash Bhatia (supra) to hold that "any restriction on import or export is to an extent prohibition; and the expression "prohibition" in Section 111(d) of the Customs Act includes restrictions".

7.8 It can be concluded that the importer has crafted an organized conspiracy in connivance with their supplier and their Custom Broker to import kiwi fruits into India and get them cleared through Customs fraudulently with utter disregard to the legal and regulatory safeguards, posing a serious threat to the health and safety of humans, endangering the environment, bio-diversity and flora of the country.

7.9 The declarations made in the Bill of Entry and the supporting documents attached are indicative of the fraudulent intent of the importer and Customs Broker. The phytosanitary certificates of Chile (declared country of origin) appear to have been misused by the said importer by utilizing them repeatedly to obtain various other phytosanitary certificates issued in the United Arab Emirates (re-exporting country); thereby attempt to fraudulently obtaining Customs Clearances with the help of an authorized Customs Broker by misleading the Indian Customs authorities and resorting to willful suppression of facts and mis-declaration. A valid phytosanitary certificate from the origin country and re-exporting country (in the case of re-export) is a mandatory document that is to be uploaded by the importer in Customs e-Sanchit for clearance of import.

7.10 Non-compliance of general and special pre-import conditions imposed by the Plant Quarantine (Regulation of Import into India) Order, 2003 (Chapter-II, III, and Schedule-VI), notified by the Ministry of Agriculture (Department of Agriculture & Cooperation), itself makes the seized goods prohibited in terms of definition of prohibited goods under Section 2(33) of the Customs Act, 1962, thereby making them liable for confiscation under Section 111(d), 111(m),111(o) of the Customs Act, 1962.

7.11 In view of the aforesaid reasons, it appears that the goods were not found in the line of entry made u/s 46 of the Customs Act, 1962 regarding the subject goods in terms of country of origin and compliances required for clearance thereunder, As the goods were already given out of charged and were not physically available for seizure, therefore, they are not seized under the provisions of Customs Act, 1962.

8. **Role of the Customs Broker:** The Customs Broker M/s. Y.K. Logistics (AUYPK6035DCH001) failed to exercise the due diligence expected of it during customs clearance of the subject consignment. It did not advise the importer, who was a first-time importer of this commodity, on compliance with the applicable Plant Quarantine and FSSAI regulations, and relied solely on scanning the QR code printed on the Chilean and UAE phytosanitary certificates without undertaking any further verification of their authenticity — a check that could reasonably have revealed the discrepancy in consignee/exporter details between the Chilean and UAE certificates. The CB did not insist on obtaining the mandatory attested copy of the original phytosanitary certificate, as required under the Plant Quarantine (Regulation of Import into India) Order, 2003 (a standing requirement well in force at the time of import), and, despite knowing the importer was inexperienced, did not call for complete purchase or sale documents that could have clarified the legitimacy of the transaction. The CB further proceeded to process clearance on the strength of FSSAI Permit No. 202300028567 and PQ Permit No. 2023030798, obtained through an unidentified intermediary at the docks, without verifying these permits through the regular departmental process. It is clarified that these lapses are assessed independent of the

Modus Operandi Circular dated 05.12.2023, which was issued after the subject Bill of Entry was filed and cannot be treated as an instruction available to the CB at the relevant time; the Circular is referred to elsewhere in this notice only as corroborative evidence, established through subsequent investigation, that the certificate used in this consignment was part of a wider pattern of fraudulent reuse. This lack of diligence at the time of clearance exposed the CB firm to legal scrutiny and facilitated the fraudulent clearance of the consignment.

Considering the facts produced above, it appears that CB had violated the following provisions of CBLR, 2018.

8.1 Violation of Regulation 10(d) of CBLR, 2018:

10(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 noncompliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;"

It appears that the Customs Broker M/s. Y.K. Logistics failed to advise the importer, M/s. Maata, to comply with the provisions of the Customs Act and allied Plant Quarantine/FSSAI regulations, and did not bring the discrepancies in the phytosanitary certificates, or the use of unattested/fake permits, to the notice of Customs authorities at any stage. Thus, the Customs Broker had violated the provisions of Regulation 10(d) of CBLR, 2018. In the subject matter, the CB had made no efforts to inform the Customs authorities about such irregularity/forged certificate at any stage.

Hence, in view of the above, it appears that CB has not only failed in advising properly his/her client to comply with the provisions of the Customs Act, and other allied acts, rules and regulations thereof but also failed to inform Customs authorities about such forge certificates/irregularities. Hence, it appears that CB had violated the provisions of Regulation 10(d) of CBLR, 2018.

8.2 Violation of Regulation 10(e) of CBLR, 2018:

10(e) "states that: 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"

It appears that the Customs Broker has not imparted correct information to his client regarding the Phytosanitary certificates issued by Chile. The CB uploaded a forged phytosanitary certificate on e-SANCHIT, without proper verification of its authenticity. The phytosanitary certificate had obvious signs of forgery, CB should have noticed discrepancy in the Phytosanitary certificates issued by Chile. The CB blindly uploaded a forged certificate, breaching their obligation to verify documents before submission, thus indicating gross negligence and a breach of due diligence on their part.

Hence, it appears that the CB has failed to exercise due diligence to ascertain the correctness of information that they were imparting to the importer. Thus, it appears that the Customs Broker has violated the provisions of Regulation 10(e) of CBLR, 2018.

8.3 Violation of Regulation 10(f) of CBLR, 2018:

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

As per JNCH Public Notice 11/2014 dated 01.04.2014, it is clearly stipulated that all imports of agricultural commodities, including those involving wood or plant-based materials, must be accompanied by a valid phytosanitary certificate (PSC) and that compliance with phytosanitary regulations is mandatory. The CB in this case, however failed to inform the importer about the requirement of submitting an original, verifiable phytosanitary certificate as mandated under the above Public Notice. It was the duty of CB to impart such instruction/circulation to his client to avoid any mis-declaration.

Further, it has been noted that the fresh kiwi fruit falls under Schedule VI of the Plant Quarantine Order, 2003. Paragraph number 2 of the special import conditions mandates the importer to submit the phytosanitary certificate for re-export issued by the country of re-export along with an attested copy of the original phytosanitary certificate. In the subject case, it appears that CB has not informed his client about such regulations, which resulted into that the importer has failed to obtain and submit the attested copy of the original phytosanitary certificate; rather, he has used the unattested fake/forged Chilean phytosanitary certificate to clear the present consignments.

Thus, in view of the above, it appears that CB had violated the provisions of Regulation 10(f) of CBLR, 2018.

8.4 Violation of Regulation 10(m) of CBLR, 2018:

10(m) discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay;

In the instant case, uploading a forged certificate without basic scrutiny shows a casual, non-professional approach to documentation. Efficiency is not just about speed, but also about doing the job responsibly. CB failed to perform his job efficiently. If the CB mechanically uploads documents to expedite clearance without verifying them properly, it reflects a failure of professional efficiency and invites disciplinary action. The CB's failure to follow verification protocols before uploading documents compromises the integrity of the clearance process.

Thus, in view of the above, it appears that CB had violated the provisions of Regulation 10(m) of CBLR, 2018.

9. Considering the observations made above, it is to mention that the CB has a very important role in customs clearances and lot of trust has been placed by the Department on the CB. In the context of trade facilitation, where an increasing number of goods are processed through Risk Management Systems without customs examination, the role of the Customs Broker (CB) has become even more critical in ensuring that the country's economic borders are effectively protected. But in the instant case, by their acts of omission and commission, it appears that the CB has violated Regulation 10(d), 10(e), 10(f) and 10(m) of the CBLR, 2018.

10. In view of the above, in terms of Regulation 17(1) of CBLR, 2018, the Customs Broker M/s. Y.K. Logistics (11/1718) is hereby called upon to show cause notice, as to why:

i. The license, bearing no. 11/1718), issued to them, should not be revoked;
ii. Security deposit should not be forfeited;
iii. Penalty should not be imposed

upon them under Regulation 14 read with 17 & 18 of the CBLR, 2018 for their failure to comply with the provisions of CBLR, 2018 as elaborated in above paras of this Show Cause Notice.

The reply should be furnished within 30 days of receipt of this notice.

11. They are directed to appear for personal hearing on the date as may be fixed and to produce evidence/documents, if any, in their defense to the Inquiry Officer who shall conduct inquiry under Regulation 17 of CBLR, 2018. If no reply is received within the stipulated time period, it will be presumed that they have no explanation to offer and it will be presumed that they do not want personal hearing, and the issue will be decided on the facts available on records.

12. This notice is being issued prejudice to any other action that may be taken against the CB or any other person (s)/ firm (s) etc., under the provisions of the Customs Act, 1962 and Rules/Regulations framed there under or any other law for the time being in force.

The documents/records relied upon are as under:

i. SCN vide no. 1140(L)/2025-26/JC/Gr. I & IA/NS-I/CAC/JNCH dated 15.10.2025 issued by Gr. I & IA, JNCH along with RUDs.

Digitally signed by
Ajay Kumar Pandey
Date: 31-07-2026
17:52:37

(AJAY KUMAR PANDEY)
Pr. Commissioner of Customs (General)
New Customs House, Mumbai

To,

M/s Y.K. Logistics (AUYPK6035DCH001),
Shree Ganesh Apt, Room No. 102, Plot No. 20, Sector-9,
Khanda Colony, New Panvel, Raigarh, Maharashtra – 410206

Copy to:

1. The Pr./Chief Commissioner of Customs, Mumbai Zone I, II, III.
2. CIU's of NCH, ACC & JNCH.
3. The Commissioner of Customs, Mumbai Zone I, II, III.
4. EDI of NCH, ACC & JNCH.
5. BCBA.
6. Office copy.
7. Notice Board.

OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-I),
सीमाशुल्क आयुक्त का कार्यालय (एनएस -I)
NHAVA-SHEVA, JAWAHARLAL NEHRU CUSTOM HOUSE,
न्हावा-शेवा, जवाहरलाल नेहरू कस्टम हाउस,
TAL-URAN, DISTRICT- RAIGAD, MAHARASHTRA – 400 707.
ताल-उरण, जिला- रायगढ़, महाराष्ट्र - 400 707

File No. CUS/APR/SCN/1439/2025-Gr (1And1A) Date: 15.10.2025 21 OCT 2025

SCN No.: 1140(L)/2025-26/JC/GR. I&IA/NS-I/CAC/JNCH

DIN: 20251077000000333A4F

Ref. F.NO. F.NO.-SG/Misc-77/2024-25/CIU/JNCH/A-Cell

S/10-533/2025-26/Adj/JC/GR.I&IA/NS-I/CAC/JNCH

Show Cause Notice under Section 124 read of the Customs Act, 1962.

Based on precise and specific intelligence that fresh KIWI fruit originated from Iran is being imported in India by misusing the Chilean phytosanitary Certificates, some consignment of goods imported by importers M/s Taj Pawan Export Co. & others covered under various Bills of Entry were put on hold by CIU, JNCH.

Accordingly, the officers of CIU/JNCH conducted 100% examination of the containers. On examination, the goods were found to be "fresh KIWI fruit" as declared. The goods were declared to be of Chile origin and re-exported from UAE to India in the month of October, 2023 onwards. On scrutiny of the Phytosanitary Certificate issued for re-export by the Ministry of Climate Change & Environment, UAE, it was observed that the reference number of the Chilean Phytosanitary certificate issued in the month of April-May, 2023 is misused when UAE Phytosanitary Certificate was issued. The said consignments had arrived at Indian Ports from UAE after 06 months in October- November, 2023 in unripe condition which prima facie raised the suspicion that the Kiwi Fruit were not of Chile Origin.

On detailed verification of the import data of Kiwi, it was found that some Phytosanitary Certificates issued by the authorities of Chile were wrongly utilized by the various importers in import consignments exported from the UAE, which indicates that Phytosanitary Certificates issued by the authorities of Chile were wrongly utilized by the various importer to route the Iranian Kiwi in the guise of Chilean Kiwi which is restricted vide the Plant Quarantine (Regulation of import into India) (Seventh Amendment) Order 2023 dated 04/09/2023 issued by Ministry of Agriculture and Farmers Welfare in The Gazette of India.

Further, it has been discovered from the open source that the harvest time of Kiwi Fruit in Chile is from March to May and its shelf life is of 4-6 months if stored in proper refrigeration conditions. However, on examination of the said consignments, the kiwi fruits were found to be in unripe condition even after 7-8 months of inspection as per Phytosanitary Certificate issued by the authorities of Chile in the month of April-May, 2023.

Further, it has been also discovered from open source that the harvest season of kiwi fruit in Iran is from October to December and Iran is the largest exporter of Kiwi to UAE, Syria, Saudi Arabia and Kuwait.

During the examination, it has been found that the kiwi fruit are in unripe condition which itself defines the age of the kiwi being 2-3 months. Further the packaging used by the exporters were petrochemical white plastic crates which are used for exporting Iranian Kiwi while the packaging of Kiwi fruit in Chile for export is of cardboard. It has also been found through data analysis of import data of Kiwi that the import value of Kiwi from Chile is approximately $1.8/kg to $2.5/kg and in this case, the kiwi has been imported @ $0.90/kg.

1.2 Modus Operandi Circular:

While investigating the importation of Chilean-origin fresh kiwi fruit via the UAE, it was discovered that certain Phytosanitary Certificates issued by Chilean authorities in April and May 2023 were being fraudulently utilized by exporters in the UAE to obtain additional certificates for shipments to India, falsely declaring the origin as Chile.

A review of multiple Bills of Entry revealed that many of these Chilean Phytosanitary Certificates were repeatedly used, indicating an intent to conceal the true Country of Origin (COO). In several instances, discrepancies were noted between the quantities listed on the certificates issued by Chile and those from the UAE, suggesting that the actual COO may be from countries other than Chile, including Iran.

To address this issue, the CIU analyzed Bills of Entries and found a consistent pattern of fraudulent activity involving the use of the same Phytosanitary Certificates across multiple shipments. Consequently, a Modus Operandi Circular was issued on 5/12/2023 **(RUD-1)**, to inform all field formations within JNCH about these fraudulent practices. The Modus Operandi Circular is enclosed for easy reference.

1.3 Present Case:

Subsequent investigations revealed that similar imports of kiwi into India were traced, which were conducted using forged Phytosanitary Certificates from Chile. An Office Order dated June 13, 2024, was issued concerning past import cases involving various kiwi importers and assigned to Senior Intelligence Officers in the CIU for further investigation. The case involving the importer M/s. Maata (IEC No. 0310016568) has been allocated to A Cell for investigation, as it appears that M/s. Maata had imported a kiwi consignment using the above-mentioned modus operandi.

2. In accordance with the Modus Operandi Circular dated 5/12/2023 vide F. No. SG/Misc-273/2021-22/CIU/JNCH, an investigation has been launched into the imports done by M/s. Maata (IEC No. 0310016568). The importer had filed a Bill of Entry No. 8424387 dated 21.10.2023, having assessable value of ₹17,77,041/-, with a declared duty of ₹5,86,423/-, for clearance of fresh Kiwi fruit through his authorized Customs Broker, M/s. Y. K. Logistics(AUYPK6035DCH001, 11/1718)and the corresponding container number is TTNU8287338.

The E-Sanchit of Bill of Entry has Phytosanitary Certificates from the UAE and Chile both, lacking an attested supporting certificate from Chile (country of origin certificate). Additionally, discrepancies were noted regarding the exporter and consignee details on the Phytosanitary Certificates: the uploaded Chilean certificate lists consignee as M/s Abuseedo Trading LLC while the UAE re-export Phytosanitary Certificate indicates the exporter as M/s Falcon Force General Trading LLC and notify party as M/s Seventh Star Enterprises LLC. This mismatch also raises suspicions about the authenticity of the uploaded Phytosanitary Certificates. It is important to note that the declared name and address of the consignee in the Chilean phytosanitary certificates do not match the name and address of the exporter in the UAE phytosanitary certificates.

The details, like the assessable value, customs duty, declared country of origin, container numbers, etc., pertaining to the subject Bills of Entry, are tabulated in Table 1 for easy reference.

Table 1

Bill of Entry No. & Date.	(i) 8424387 dated 21.10.2023
Importer Name and Address.	M/s. Maata (IEC No. 0310016568). Address: - 169/A Moti Mahal Building, M G Road, Panvel, Raigad, Maharashtra – 410206
Customs Broker	M/s. Y. K. Logistics

Name.	
Description of Goods.	Fresh Kiwi Fruit
Assessable Value	Rs.17,77,041/-
Total Duty	Rs.5,86,423/-
Supplier/Consignor	Falcon Force General Trading LLC
Declared Country of Origin	Chile
Port of Loading	Jebel Ali, UAE.
Recovery during investigation	NIL
Container Details	1x40" TTNU8287338
BE Assessment	RMS FACILITATED

3. DETAILS OF THE PHYTOSANITARY CERTIFICATES

It has been discovered that Phytosanitary Certificate No. 2337098 issued by Chilean Authorities has been referenced in the Phytosanitary certificate No. SHA-APH-02415-2416755 (243-5173) issued by the UAE for Re-export of fresh Kiwi fruit to India is identical to those annexed-1 in the Modus Operandi Circular dated 5/12/2023. This indicates that the Phytosanitary Certificate associated with this Bill of Entry, along with the country-of-origin certificate has been forged and used multiple times.

3.1 The Chilean and UAE phytosanitary certificates submitted in the subject Bill of Entry is enclosed for reference **(RUD-2)**.

4. STATEMENTS OF CONCERNED PERSONS: -

Statements of all concerned persons have been recorded under section 108 of the Customs Act, 1962 and relevant part (Crux) of the same are being reproduced here as under:

4.1 Statement of Shri Tanuj Mahendrakumar Banthia, proprietor of M/s. Maata (IEC – 0310016568) was recorded under Section 108 of the Customs Act, 1962 on 09.07.2024**(RUD-3)** wherein he, inter-alia, stated that:

On being asked about his work profile, he stated that he had been working as a broker, commission agent, importer and exporter of FMCG & fruits and vegetables since 2010. In 2010, he got his IEC but he started working as broker for fruits and vegetables at APMC, Navi Mumbai in 2016. After establishing in the domestic market, he first started export of onion in 2020 to Bahrain. Afterwards, he had made certain exports of fruits and vegetables to Qatar and Dubai.

On being asked about the import of Kiwi Fruit as he was already into domestic sale of fruits and vegetables since 2010, he stated that this was his first import shipment since he had procured his IEC. He met certain people at Al-Aweer fruits and vegetables market Dubai where he was educated about kiwi fruit for the first time. Later he met to a broker Mr. Mahmud (Mob - 00971585835357) at cold storage No. 10 at Al-Aweer market. There he was offered by Mr. Mahmud to sell these Kiwis which were imported in Dubai from Chile, as told by Mr. Mahmud, to India on commission basis where he had to clear the Customs including all the duties and charges which were to be deducted from the sales receipts and the balance amount was to be remitted to the company notified in the invoice. The next day, he went to inspect the kiwis where the owner of the kiwis 'Falcon Force General Trading LLC' was present and the owner conveyed him the information that he has not imported these kiwis but has procured it locally against which he showed him the PQ certificate of Chile and based on this certificate they said they shall issue a re-export PQ from the Dubai for India. After inspection he agreed to import the kiwis to India.

On being asked about knowing Iranian kiwi fruit import is restricted in India, he stated that he was not aware of any import condition for import of kiwi fruit neither he took any efforts to find out any conditions in import policy for import of kiwi fruit from Iran.

On being asked about whether he had asked his authorized CB M/s Y. K. Logistics about import policy and documents mandatory for import of kiwi fruit, He stated that the CB had informed him about the documents like Bill of Lading, Invoice cum packing list, Phytosanitary Certificate from Chile and re-export Phytosanitary Certificate from Dubai which were required for import of kiwi fruit from Dubai to India.

On being asked about the shelf life of Kiwi fruit He stated that he didn't know the shelf life of kiwi fruit.

On being asked to whom he sold his consignment of Kiwis, he stated that after the clearance of the consignment it was stored at GHK, cold storage and was sold there to IM Kiwi Fruit Company and similar other companies via Mr. Imran Mirza and the payment of the same was received in his Kotak Mahindra Bank A/c no. 0946478963 **(RUD-4)**.

On being asked about the payment mode made to the exporter against the said shipment of Kiwi fruit, He stated the sales proceeds were used to remit the invoice value of **USD 16,415** as per invoice value to the specified beneficiary (Notify party) that is 'Seventh Star Enterprises LLC' office address at Office no 10, Level1, Sharjah Media City, Sharjah, UAE with account number 0012217076001**(RUD-5)**.

On being asked about the said Phytosanitary Certificate having No. 2337098 of Chilean authorities used multiple times he stated that the said Phytosanitary Certificate has been provided by the supplier and he was not aware of it being used multiple times for the clearance or to change the identity of the origin of kiwi fruit.

On being asked about his foreign visits he stated that he frequently visited Dubai as he have his office there. Further, he had visited Dubai last time in June 2024 for the business purpose.

On being asked about any export made to Iran and Dubai he stated that he had not done any export to Iran or Dubai.

On being asked to say anything else regarding this matter he stated that he was offered a business opportunity with a thin margin and no one has influenced him to do this shipment. His CHA, his buyers have done a fair job and he does not blame them for any present situation. Also 'Falcon Force General Trading LLC' has made unethical business with him. During his recent visit to Dubai, he had visited 'Falcon Force General Trading LLC' at their mentioned address Shop-M11, Al Aweer Fruits & Veg Market Private Building. 1, Next to Al Faud Exchange, Dubai, UAE and found it to be closed. He further mentioned that his visit to their office was prior to receiving the notice from this office.

4.2 Further statement of Shri Tanuj Mahendrakumar Banthia, proprietor of M/s. Maata (IEC – 0310016568) was recorded under Section 108 of the Customs Act, 1962 on 29.08.2024 **(RUD-6)** wherein he, inter-alia, stated that:

On being asked about logistics and shipping line arrangements, he stated that the container was booked by the supplier M/s. 'Falcon Force General Trading LLC'. Further all the logistics and shipping line arrangements were also made by the supplier M/s. 'Falcon Force General Trading LLC' only as the delivery terms were decided as CIF as mentioned in the invoice.

On being asked about the shipping line payments he stated that all the payments of shipping line and clearance of the consignment were made by the CHA M/s. Y. K. Logistics on his behalf. He paid them total amount of Rs.7,39,865/- for shipping line payment, custom clearance charges and duty payment. He submitted bill of supply and bank account statement for the same **(RUD-7)**.

On being asked about use of forged FSSAI Permit no. 202300028567 (28.10.2023) and PQ Permit No. 2023030798 (28.10.2023) for the import of kiwi fruit under BE No. 8424387 dated 21.10.2023, he stated that he visited PQ and FSSAI office twice but could not succeed in getting NOCs and subsequently, there was not much time left in expiration of his Phytosanitary Certificate of Chile. Meanwhile, when he was in docks, he was approached by a man who introduced himself as Mr. Rahul who told him that he takes care of import clearance works at the docks. Then he discussed his issue with regards to FASSAI and PQ NOC, for which Mr. Rahul stated that he can get the clearance done on time in lieu of some renumeration. Next day he visited the docks where Mr. Rahul said that he has completed the process of PQ and FASSAI waiver and has got the clearance from Custom Authorities.

On being asked about Mr. Rahul, he stated that it was his first and last import ever and it was a brief chance encounter with him and he doesn't have any knowledge about his whereabouts.

On being asked about how you got Phytosanitary Certificate from Chilean and Dubai authorities he stated that at the time of deal for the import of said consignment the supplier showed him the hard copy of Chilean PQ certificate and COO certificate which he verified by scanning the QR code printed on the said documents and shared the copy by taking photos of the said documents to Mr. Yusuf Khan, CHA, Y.K. Logistics for cross confirmation.

On being asked about how he knew Shri Imran Sheikh (mistakenly said his surname as Mirza in his previous statement), M/s. IM Kiwi Fruit Company, he stated that he met him at GHK cold store, Plot no. 40/1 & 40/2, Sector 18, Vashi, Navi-Mumbai, 400705. Shri Imran Sheikh deals into the business of trading of fruits. Hence, he sold the goods to Shri Imran Sheikh. He got payments for the sale of said consignment which is reflected in the account statement he submitted. The contact number of Shri Imran Sheikh is 9422745671.

On being asked about allegation for non-compliance of Plant Quarantine Regulations, he stated that it was his first import of Kiwi and thus didn't have much idea about PQ regulations.

4.3 Statement of Shri Rajendra Jaysing Gawde, authorized CHA of M/s Y. K. Logistics was recorded under Section 108 of the Customs Act, 1962 on 11.07.2024 **(RUD-8)** wherein he, inter-alia, stated that:

On being asked about his work as a Custom House Agent, he stated that he had been working as a CHA since 1995. He was working as a H-Category holder from 1995 till 1997 in P C Manekand G-CARD Holder from 1998 till 2008 in Viraj Profile Limited later he started transport firm with the name M/s. Shakti Loyalistics in 2008 and closed it in 2020 due to corona. He further joined Y. K. Logistics in the year 2022 as a G-Card Holder and till date is working as a G-Card Holder in it.

On being asked duties of a G-Card holder he stated that a G-Card holder is responsible for the necessary essential documentation related to the import and export of the shipment and examination of the shipment. It is duty of the G-Card holder to explain the import and export policy of a particular product meant for shipment to the importer whether the item falls under any import policy i.e. restricted, prohibited or free for import or export.

On being asked about this particular shipment covered under BE No. 8424387 dated 21.10.2023 filed by the CB firm M/s Y.K. Logistics. Ltd he stated that the BE was filed by them after verification of the KYC of the importer against import of Kiwi fruit from UAE. Further on the basis of Phytosanitary Certificate issued by the UAE authorities, he had filed the said BE for clearance from the Customs authorities here in India.

On being asked about the Phytosanitary Certificate issued by the UAE authorities and Chilean Authorities uploaded in e-sanchit for the purpose of clearance of shipment, he stated that he had verified the Phytosanitary Certificate issued by the UAE authorities as well as the Phytosanitary Certificate issued by the Chilean Authorities.

On being asked about the verification of Phytosanitary Certificate issued by the Chilean authorities he stated that he verified the Phytosanitary Certificate No. 2337098 issued by the Chilean Authorities through the bar code available on the said Phytosanitary Certificate only.

On being asked about Chilean Phytosanitary Certificate No.2337098 used by multiple importers he stated that he doesn't have any knowledge about it as he had not verified the authenticity of the documents and the said Phytosanitary Certificates.

On being asked about the how he got order for clearance of the said consignment from the importer he stated that Mr. Tanuj Mahendra Kumar Banthia importer, M/s. Maata had approached to Mr. Yushuf Khan, Proprietor of CB firm M/s. Y. K. Logistics and asked for clearance of the said consignment. Further, Mr. Tanuj submitted required documents to Mr. Zaid, document manager, M/s. Y. K. Logistics, who filed the documents on e-sanchit. Afterwards, he was assigned the duty of clearance of the said consignment.

On being asked about any BE filed by CB related to import of kiwi fruit he stated that he had not filed any document regarding import of Kiwi fruit except this consignment.

On being asked whether he would like to share any other information related to import of Kiwi Fruit he stated that Kiwi fruit import is banned from Iran and it can be routed through Dubai by changing its country of Origin.

On being shown the SW Manual NOC override print copy for the said BE from SSO Id 10022816, he stated that he had no idea about it.

4.4 Statement of Shri Yusuf Azad Khan, CHA, M/s Y. K. Logistics was recorded under Section 108 of the Customs Act, 1962 on 29.08.2024 **(RUD-9)** wherein he, inter-alia, stated that:

On being asked about his work as a Custom House Agent. He stated that he had worked as a CHA (G-card holder) from 1999 to 2012 in different CHA firms. Later, he started his own CHA firm M/s. Y.K. Logistics in 2012 as he got his F-card in 2011.

On being asked duties of an F-Card holder he stated that an F-Card holder looks after the overall CHA business as F-card is necessary to open any CHA firm. All the logistics and customs clearance are done under his guidance only.

On being asked about this particular shipment covered under BE No 8424387 dated 21.10.2023 filed by the CB firm M/s Y.K. Logistics he stated that the Customs clearance of the said shipment was assigned to Mr. Rajendra Gawde by him and his statement has already been recorded as authorized by him.

On being asked about transport and logistics arrangements, he stated that they had arranged transport of the said shipment in reefer vehicle bearing no. MH46 BM1152 via Matoshri Transport from Navkar CFS to GHK cold storage. He has submitted the copy of transport bill with bill no. 4755 dated 30.10.2023**(RUD-10)**.

On being asked about the shipping line payments he stated that they made the payment of Rs. 96,072/- to shipping line 'Transworld Global Logistics Solutions India Pvt. Ltd.' electronically (Payment reference No. YIDB2120953134). He submitted the copy of bill herewith. **(RUD-11)**.

On being asked about use of fake FSSAI Permit no. 202300028567 (28.10.2023) and PQ Permit No. 2023030798 (28.10.2023) for the import of kiwi fruit under BE No. 8424387 dated 21.10.2023, he stated that he informed the importer that NOCs from PQ and FSSAI is necessary and it will take at least a weeks' time since the required PQ conditions on re-export Phytosanitary Certificate and Origin Phytosanitary certificate is not mentioned on the certificates. Therefore, as per PQ norms for first time importer there is a clause of relaxation after submitting necessary undertaking bond and request letter to PQ office and on approval from higher authorities, they may consider request for first time relaxation and charge online 5 times of their sampling fees. In reply to this the importer said that already his shipment got delayed and prices are getting down day by day and he is incurring losses in terms of money. Further, the importer said that he will try to manage PQ and FSSAI NOCs himself. Same day by evening he called us and informed that NOCs has been received in system and told them to do proceedings for Out of Charge of the shipment.

On being asked about how he got Phytosanitary Certificate from Chilean and Dubai authorities he stated that all soft copies of shipment documents including Phytosanitary Certificate from Chilean and Dubai authorities were received on his phone on WhatsApp. Further, they verified the re-export Phytosanitary Certificate issued by Dubai authorities and origin Phytosanitary Certificate issued by Chilean authorities by scanning the QR code printed on the said certificates.

5. **<u>DISCUSSION: -</u>**

The importer M/s. Maata and the customs broker M/s. Y K Logistics have crafted a unique modus operandi of using improper phytosanitary certificates which was used multiple times earlier by other importers with intent to evade the procedural requirement or restrictions on import of Iranian Origin Kiwi fruit imposed by the Plant Quarantine Division of Ministry of Agriculture and Family welfare, Govt. from time to time. Each of these violations is discussed in detail in the following paragraphs.

5.1 **<u>Repeated use of a declared country of origin (COO) phytosanitary certificate.</u>**

i. A phytosanitary certificate is an official document required when shipping regulated items such as fruits, plant products, plants or other regulated articles. It is generated from the exporting country's department of horticulture, agriculture, food, or water resources. Each phytosanitary certificate is unique to each import or consignment and attests that the items intended for import meet the phytosanitary import requirements of importing countries and are in conformity with the certifying statement. It can only be issued by an authorized officer from a government department that is authorized by the National Plant Protection Agency (NPPO). The agency is mandated to prevent the threat of spreading pests, contamination, or diseases into the country of import.

ii. In the Annex to the International Plant Protection Convention (IPPC), there are two types of certificates: a "phytosanitary certificate for export purposes" and a "phytosanitary certificate for re-export" for re-export purposes. A phytosanitary certificate for export is usually issued by the NPPO of the country of origin. A phytosanitary certificate for export describes the consignment, and through a certifying statement, additional declarations, and treatment records, it declares that the consignment meets phytosanitary import requirements. A phytosanitary certificate for export may also be issued in certain re-export situations for plants, plant products, and other regulated articles originating in countries other than the country of re-export if compliance with the phytosanitary import requirements can be attested by the country of re-export (e.g., by inspection).

iii. A phytosanitary certificate for re-export may be issued by the NPPO of the re-exporting country in the case where the commodity in the consignment was not grown or processed to change its nature in that country, and only where an original phytosanitary certificate for export or a certified copy is available. The phytosanitary certificate for re-export provides the link to a phytosanitary certificate issued in the country of export and takes into account any changes in phytosanitary status that may have occurred in the country of re-export. Procedures for managing the issuance of the two types of phytosanitary certificates and the systems that ensure their legitimacy are the same. The IPPC model phytosanitary certificates provide standardized wording that shall be followed for the preparation of phytosanitary certificates. The standardization of the phytosanitary certificates is necessary to ensure consistency, that they are easily recognized, and that essential information is reported. Phytosanitary certificates are not valid until all requirements have been met and they are dated, signed, stamped, sealed, marked, or completed by the NPPO of the exporting or re-exporting country.

iv. In the subject case, the Chilean phytosanitary certificate submitted may be classified as a phytosanitary certificate for export purposes, and the United Arab Emirates phytosanitary certificate can be classified as a phytosanitary certificate for re-export. Accordingly, upon thorough analysis of these certificates used in the live consignments of the importer, it was noticed that same Chilean phytosanitary certificates have been used multiple times to clear the import consignments fraudulently. The usage of the Chilean phytosanitary certificate multiple times exceeding the quantity limitation by the other importers. It is worth mentioning that, as per the International Plant Protection Convention (IPCC), each phytosanitary certificate is unique to every import. The IPCC clearly mandates that the phytosanitary certificate for re-export provides the link to a phytosanitary certificate issued in a country of export and considers any changes in phytosanitary status that may have occurred in the country of re-export. The United Arab Emirates (UAE) phytosanitary certificate links the Chilean phytosanitary certificates; however, since those are repetitive, the UAE phytosanitary certificate itself become invalid.

5.2 <u>Mis-declaration in terms of Country of Origin to bypass the restrictions imposed on Iranian Kiwi.</u>

i. The Plant Protection Division of the Ministry of Agriculture and Family Welfare, Department of Agriculture and Farmers Welfare, Government of India, vide letter No. 18-23/2015-PP. II dated 25.09.2023 permitted the *resumption of the export of Iranian origin "Kiwi Fruit"* from Seven Packhouses that will procure fresh Kiwi Fruit from registered sixteen orchards with packhouses. The phytosanitary certificates in such cases will be issued as per the revised phytosanitary conditions stipulated in Gazette Notification No. S.O 3945(E) dated 04.09.2023. Also, the seven packhouses are to follow signed work plan for the export of kiwi fruits from Iran to India including the maintenance of records by packhouses and orchards associated with registered packhouses for annual Audit.

ii. In light of the importer's admission of the kiwis to be of Iranian origin rather than Chilean origin as declared, the packaging and labelling appear to be an attempt to conceal the original country of origin of Iran so as to bypass the restriction imposed.

iii. It is also evident that such kiwi fruits consignments are aimed to evade the procedural requirements or restrictions on imports of Iranian origin kiwi fruit imposed by the Plant Protection Division of the Ministry of Agriculture and Family Welfare, Department of Agriculture and Farmers Welfare, Government of India. It has also been observed that the harvest season for Kiwi fruit in Iran is from October to December. Hence, the consignments of Kiwi fruits being imported into India in the months of October-November, accompanied by the Chilean Phytosanitary Certificates issued in the months of April-May (harvest season in Chile), appear to be modus to bypass the compliances on such import from Iran.

5.3 <u>Violation of Special Conditions of Import, Plant Quarantine Order 2003.</u>

i. Chapter III of the Special Conditions of Import, Plant Quarantine Order 2003 may be referred in **(RUD-12)**. The relevant portion of the same is reiterated as below:

'10. Special conditions for import of plant species –

(1) In addition to the general conditions listed above in Chapter-II, the plant species herein after mentioned in Schedule-V, VI and VII shall not be permitted to be imported except when specifically authorized or covered under import permit issued by an appropriate issuing authority and subject to such restrictions and conditions specified in this Chapter.

(2) Every consignment of plant species herein specified in Schedule-V and VI shall be accompanied by a Phytosanitary Certificate issued by the authorized officer at country of origin or Phytosanitary Certificate re-export issued by the country of re-export along with attested copy of original phytosanitary certificate, as the case may be, with the additional declarations being free from pests mentioned under Schedule-V and VI of this order or that the pests as specified do not occur in the country or state of origin as supported by documentary evidence thereof.

(3) General conditions shall apply to all consignments including in respect of those mentioned in Schedule V, VI and VIII'.

ii. The fresh kiwi fruit falls under Schedule VI of the Plant Quarantine Order, 2003. Paragraph number 2 of the special import conditions mandates the importer to submit the phytosanitary certificate for re-export issued by the country of re-export along with an attested copy of the original phytosanitary certificate. In the subject case, the importer has failed to obtain and submit the attested copy of the original phytosanitary certificate; rather, he has used the unattested Chilean phytosanitary certificate to clear multiple shipments fraudulently in the consignments. In the context of the above, goods were imported in violation to the special condition of Plant Quarantine Order, 2003.

iii. It is important to ensure that the trade is carried across borders within the limits of the law. Considering the consignments are fresh fruits, which are in high demand, yet being fraudulently imported without valid phytosanitary certificates, without declaring the correct country of origin, and bypassing the mandate of Plant Quarantine and FASSAI by an organized syndicate, there are wider repercussions on the health of the larger public and the generation of illegal profits that may be channelized into other criminal activities.

5.4 <u>International probe by the Chilean authorities.</u>

i. The Agriculture Office of Chile in India has taken cognizance of the modus operandi circular and, vide their email dated 11.01.2024 communicated that an action has been initiated and a meeting was held from the Chilean Embassy in the UAE with Emirati counterparts for the necessary investigation at the diplomatic level. As the said matter is highly sensitive and involves a bio-security threat to countries, it has been actively investigated at the international forum **(RUD-13)**. The active cognisance of the Chilean authorities on this issue validates the fact that the kiwis were not of Chilean origin and the Chilean government is investigating the larger repercussions of this modus followed by unscrupulous elements.

5.5 <u>Failure to exercise due diligence on the part of Customs Broker.</u>

The Custom Broker M/s Y. K. Logistics failed in due diligence during the customs clearance of the Kiwi fruit import. The customs broker did not advise M/s Maata on compliance with relevant regulations and relied solely on scanned QR Codes to verify critical documents like the Phytosanitary Certificate, neglecting essential checks, including the e-Sanchit submission of key certificates. Despite knowing the importer was inexperienced, he did not request complete purchase or sale documents, which could have clarified the transaction's legitimacy. This oversight resulted in their unawareness of the forged certificates, exposing them to legal scrutiny.

5.6 <u>Failure to exercise due diligence on the part of Importer.</u>

The importer failed in due diligence by relying entirely on a private person (Rahul) for Custom clearance negotiations and document verification. He did not verify the authenticity of critical documents, such as the Phytosanitary and Country of Origin Certificates, leading to compliance violations. Had he properly verified these documents and paid closer attention, this forged import could have been sidestepped entirely.

5.7 It is evident that the goods covered under the subject Bills of Entry are not from the declared country of origin, but from Iranian origin. Iranian origin Kiwis are permitted only from the designated orchards and packhouses, thus by making an improper declaration of the country of origin, the importer has violated the restrictions imposed on Iranian kiwis. Thus, restrictions, when violated have rendered the goods prohibited. In this regard the following Supreme Court Judgements may be referred which are indicative that restrictions when violated becomes prohibition.

•In Sheikh Mohd Omer Vs. Collector of Customs, Calcutta &Ors (1971 AIR 293) clearly laid down that, *for the purpose of Section 111(d) of the Customs Act, 1962, the term "Any prohibition" means every prohibition. In other words, all types of prohibitions. Restriction is one type of prohibition. Prohibition may be complete or partial. Any restriction on import or export is to an extent a prohibition.*

•In the case of M/s Om Prakash Bhatia vs. Commissioner of Customs, Delhi (2003 (155) ELT 423(SC)), the Hon'ble Supreme Court of India had held that "If the conditions prescribed for import or export of goods are not complied with, it would be considered to be prohibited goods."

•Further, in the case of Union of India &Ors vs. M/s Raj Grow Impex LLP &Ors (2021-TIOL-187-SC-CUS-LB), the Hon'ble Supreme Court of India had followed the judgements in Sheikh Mohd Omer (supra) and Om Prakash Bhatia (supra) to hold that "any restriction on import or export is to an extent prohibition; and the expression "prohibition" in Section 111(d) of the Customs Act includes restrictions"

6. Seizure

In view of the aforesaid reasons, it appears that the goods were not found in the line of entry made u/s 46 of the Customs Act, 1962 regarding the subject goods in terms of country of origin and compliances required for clearance thereunder. As the goods were already given out of charged and were not physically available for seizure, therefore, they are not seized under the provisions of Customs Act, 1962.

7. **Sale proceeds:** The Importer M/s. Maata have sold out the imported Iranian KIWI fruit in the local markets and details of the same are as follows:**(RUD 14)**

Sr No.	Buyer's detail	Invoice/Date	Amount	Transaction details
1.	IM KIWI FRUIT	02/31.10.2023	6,00,000/-	RTGS HDFCR52023103150026381
2.	IM FRUIT COMPANY IC	03/03.11.2023	5,00,000/-	RTGS ICICR52023103100247763
3.	SAAD FRUIT CO.	04/04.11.2023	4,64,315.75/-	ICICR42023110400531635
4.	FRUIT VALLEY	05/10.11.2023	10,00,000/-	BANK TRANSFER
TOTAL			**Rupees 25,64,315.75/-**	

LEGAL PROVISIONS: -

8. The relevant provisions of law relating to import and valuation of goods in general, the Policy and Rules relating to imports, the liability of the goods to confiscation and the persons concerned are liable to penalty for illegal importation under the provisions of the Customs Act, 1962 and the other laws for the time being in force are summarized as under:

i. As per the provisions of Section 46(4) of the Customs Act,1962,

(4) The importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support

of such declaration, produce to the proper officer the invoice, if any, 13 [and such other documents relating to the imported goods as may be prescribed].

ii. Section 111(d) of the Customs Act 1962 states that 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, are liable to confiscation.

iii. Section 111(m) of the Customs Act 1962 states that [any goods which do not correspond in respect of value or in any other particular] with the entry made under this act are liable to confiscation.

iv. Section 111(o) of the Customs Act 1962 states that any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer.

v. Section 112 of the Customs Act 1962 provides that any person - (a) who in relation to any goods , does or omits to do an act which act or omission would render such goods liable for confiscation under Section 111, or abets the doing or omission of such Act, or (b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping concealing, selling or purchasing or in any other manner dealing with any goods which he knows or has reason to believe are liable for confiscation under Section 111, shall be liable to penalty for improper importation of the goods.

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

(ii) In the case of dutiable goods, other than prohibited goods, to a penalty not exceeding the duty sought to be evaded on such goods or five thousand rupees, whichever is the greater;

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

vi. Section 114AA of the Customs Act, 1962 states that penalty for use of false and incorrect material. - If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

vii. Regulation 10 of Customs Brokers Licensing Regulations, 2018.

(d) advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;

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

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

(m) discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay;

viii. Section 121 of the Customs Act, 1962: Confiscation of sale-proceeds of smuggled goods. -Where any smuggled goods are sold by a person having knowledge or reason to believe that the goods are smuggled goods, the sale proceeds thereof shall be liable to confiscation.

FINDINGS: -

9. From the foregoing investigation, it is revealed that the importer, M/s Maata, in collaboration with the intermediary and customs broker, crafted conspiracy to import kiwi fruits into India by fraudulently reusing a Phytosanitary Certificate claiming Chilean origin. This organized effort disregarded legal and regulatory safeguards, posing significant threats to public health, environmental integrity, and biodiversity. Moreover, the lack of proper verification of critical import documents underscores serious compliance failures and raises strong doubts about their authenticity.

i. The declarations made in the Bills of Entry and the supporting documents attached are indicative of the fraudulent intent of the importer and Customs Broker. The phytosanitary certificates of Chile (declared country of origin) appear to have been misused by the said importer to obtain phytosanitary certificates issued in the United Arab Emirates (re-exporting country); thereby fraudulently obtaining Customs Clearances with the help of an authorized Customs Broker by misleading the Indian Customs authorities and resorting to willful suppression of facts and mis-declaration. A valid phytosanitary certificate from the origin country and re-exporting country (in the case of re-export) is a mandatory document that is to be uploaded by the importer in Customs e-Sanchit for clearance of import. Further, the importer is liable for the correctness and genuineness of the said certificates as per **Section 46(4) and (4A)** of the Customs Act, 1962.

ii. Non-compliance of general and special pre-import conditions imposed by the Plant Quarantine (Regulation of Import into India) Order, 2003 (Chapter-II, III, and Schedule-VI), notified by the Ministry of Agriculture (Department of Agriculture & Cooperation), itself makes the goods prohibited in terms of definition of prohibited goods under Section 2(33) of the Customs Act, 1962, thereby making them liable for confiscation under **Section 111(d), 111(m) and 111(o)** of the Customs Act, 1962.

iii. It is clear that the importer M/s Maata is knowingly, willfully, and deliberately concerned with the manipulation and misuse of the country-of-origin phytosanitary certificates. The submissions made by the importer himself and the documentary evidence gathered indicate the same, thereby rendering the said goods liable for confiscation under Section 111(d), 111(m), and 111(o) of the Customs Act, 1962, and also rendering the importer liable for **penalties under Section 112(a) and Section 112(b)** of the Customs Act, 1962.

iv. The importer, Shri Tanuj Mahendra Kumar Banthia of M/s Maata has intentionally made a declaration in the subject Bills of Entry which is found to be false or incorrect upon due verification. The repetition of phytosanitary certificates and incorrect country of origin (COO) was an attempt to bypass the restrictions imposed on the Iranian Kiwi fruit. This act of the importer of submitting false documents intentionally in the transaction of any business in the Customs, has rendered him liable for penal action under **Section 114AA of the Customs Act, 1962.**

v. The Custom Broker M/s Y. K. Logistics has in connivance with the importer has grossly mis-declared the goods in terms of description. Further, the Custom Broker has failed to exercise due diligence to ascertain the correctness of information that he was imparting to the importer. Consequently, the Custom Broker has rendered himself liable for penal action under **Section 112(a), 112(b) of the Customs Act, 1962**.

vi. The Custom Broker, Shri Yusuf Azad Khan is knowingly concerned with the modus operandi that was used to bypass the restrictions imposed on Iranian kiwis in connivance with the importer. Thus, the Custom Broker has rendered himself liable for penal action under **Section 114AA of the Customs Act, 1962.**

vii. The Custom Broker M/s Y. K. Logistics has failed to comply with the obligations entrusted to him under the Customs Broker Licensing Regulations Act, 2018 as discussed in the forgoing paragraphs. Therefore, for his attempt to clear the present consignments of the importer he is liable for penal action **under the Customs Broker Licensing Regulations Act, 2018.**

viii. During the investigation, the importer stated that the sale proceeds of the imported goods amounted to Rs. 25,64,315/-. The importer was engaged in selling the imported goods, "Fresh Kiwi." Thus, the sale proceeds are liable to be recovered from the Importer under **Section 121 of the Customs Act, 1962**.

11. Therefore, in light of the above discussed facts and evidences **M/s Maata (IEC No. 0310016568)** – having address at 169/A Moti Mahal Building, M G Road, Panvel, Raigad, Maharashtra – 410206, is hereby called upon to show cause to the Joint Commissioner of Customs, Group-1, Nhava Sheva–I, Jawaharlal Nehru Custom House, Taluk – Uran, District Raigad, Maharashtra – 400 707, as to why:-

i. For the aforesaid discussed acts of omissions and commissions, penalty under Section **112(a), 112(b)** of the Customs Act, 1962 should not be imposed on the importer.

ii. Goods covered under the said Bill of Entry having declared assessable value amounting to Rs.17,77,041/- should not be confiscated under **Section 111(d), 111(m),111(o)** of the Customs Act, 1962 as discussed above.

iii. For the aforesaid discussed acts of omissions and commissions, Penalty under Section **114AA** of the Customs Act, 1962 should not be imposed on the importer Shri Tanuj Mahendrakumar Banthia.

iv. For the aforesaid discussed acts of omissions and commissions, Penalty under Section **112(a), 112(b)** of the Customs Act, 1962 should not be imposed on the Custom Broker M/s Y.K. Logistics.

v. For the aforesaid discussed acts of omissions and commissions, Penalty under Section **114AA** of the Customs Act, 1962 should not be imposed on the the Custom Broker, Shri Yushuf Azad Khan.

vi. Penal action under Regulation 10(d), (e), (f) and (m) of the Customs Broker Licensing Regulation, 2018 should not be taken against the Custom Broker M/s Y.K. Logistics for the aforesaid discussed acts of omissions and commissions.

vii. Sale proceeds amounting to **Rs. 25,64,3165/-** should not be recovered from the importer under Section **121** of the Customs Act, 1962.

12. The Noticee are required to state in their replies, specifically whether they wish to be heard in person by the Adjudicating Authority, namely, the Joint/Additional Commissioner of Customs, Group-1, Nhava Sheva–I, Jawaharlal Nehru Custom House, Taluk – Uran, District Raigad, Maharashtra – 400 707, before the case is adjudicated. If no specific mention is made about the same in their written submission, it shall be presumed that they do not wish to be heard in person and the case would be adjudicated on the basis of evidences on record. They should produce at the time of showing cause all the evidences upon which they intend to rely in support of their defense. Their replies should reach within 30 (thirty) days from the date of receipt of this notice. If no cause is shown against the action proposed above within 30 days from the receipt of this notice or if they do not appear before the adjudicating authority as and when the case is posted for hearing, the case is liable to be decided ex-parte on the basis of facts and evidences available on record.

13. The documents relied upon in the present Show Cause Notice are as listed in **Annexure-I** attached with this Show Cause Notice.

14. This Show Cause Notice is issued without prejudice to any other action that may be taken against the notice(s), under this Act or any other law for the time being in force in India, or against any other company, person(s), goods and conveyances whether named in this notice or not. The Department reserves its right to amend, modify or supplement this notice at any time on the basis of available/further evidences prior to the adjudication of the case.

Digitally signed by
Jay Girijappa Waghmare
Date: 15-10-2025
12:46:13

Jay G. Waghmare,
Joint Commissioner of Customs
Gr. I&IA NS-I, JNCH

Encl: As above

To,
1. M/s. Maata
169/A Moti Mahal Building, M G Road, Panvel,
Raigad, Maharashtra – 410206
2. Shri Tanuj Mahendrakumar Banthia, proprietor of M/s. Maata
169/A Moti Mahal Building, M G Road, Panvel,
Raigad, Maharashtra – 410206
3. M/s Y.K. Logistics, Custom Broker
Shree Ganesh Apt, Room No. 102, Plot no. 20, Sector-9,
Khanda Colony, New Panvel, Raigarh, Maharashtra – 410206.
4. Shri Yushuf Azad Khan, CHA, M/s Y.K. Logistics
302, Sahil Park, Bunder Road, Wit Centre, Panvel,
Raigarh, Maharashtra - 410206

Copy to:

1. CIU, JNCH
2. The DC, Centralized Adjudication Cell (CAC), JNCH Nhava Sheva (for information only)
3. DC/CHS (for displaying on the notice board)
   Office Copy
4. CBS, NCH

RUDs iro CB Ms. YK Logistics

cbsec.nch < cbsec.nch@gov.in >

GROUP ONE < group-1jnch@gov.in >

Mon, 04 May 2026 5:41:54 PM +0530

To "Customs Broker Section"<cbsec.nch@gov.in>

Please find attached RUDs in respect of CB M/s. Y.K. logistics at your end for necessary action.

Regards

Group 1/1A
JNCH, Nhava Sheva

1 Attachment(s)

RUDs (1).pdf
18.8 MB

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

G20

F. No. SG/Misc-273/2021-22/CIU/JNCH Date:05.12.2023

MODUS OPERANDI CIRCULAR

Subject: Use of Phytosanitary Certificate issued by Chilean Authority for *fraudulently* obtaining *multiple Phytosanitary Certificates* from UAE Authority for importation of 'Fresh Kiwi Fruit' declared as Chilean Origin by various importers through various Customs Brokers-Reg.

The Central Intelligence Unit (CIU), JNCH, during the course investigation into an import of Chilean Origin 'Fresh Kiwi Fruit' via UAE, have come across instances wherein some of the **Phytosanitary Certificates issued by the Chilean Authority in the months of April-May, 2023, are being used by exporters in the UAE in *fraudulently* obtaining *Phytosanitary Certificates* from the UAE Authority for exports to India of 'Fresh Kiwi Fruit' declaring as Chilean Origin. The list of Chilean Phytosanitary Certificates used multiple times is enclosed in Annexure-I.**

2. **Many Chilean Phytosanitary Certificates have figured in number of Phytosanitary Certificates issued by the UAE Authority which have figured in multiple Bill of Entries indicating intent to suppress the Country of Origin (COO). In some cases, the mismatch in the total quantity of Phytosanitary Certificates issued by Chilean & UAE Authorities was found. It, therefore,** appears that the COO in such cases is suspected to be from country other than Chile, including *Iran*.

3. Recently, the Plant Protection Division of the Ministry of Agriculture and Family Welfare, Department of Agriculture and Farmers Welfare, Government of India vide letter No. 18-3[illegible]/2015-PP.II dated 25.09.2023 permitted the ***resumption of the export of Iranian origin "Kiwi Fruit"*** from Seven Packhouses that will procure fresh Kiwi Fruit from registered orchards with packhouses. The Phytosanitary Certificate in such cases will be issued as per the revised Phytosanitary Conditions stipulated in Gazette Notification No. S.O. 3945(E) dated 04.09.2023. Also, the seven packhouses are to follow signed work plan for the export of Kiwi fruits from Iran to India including the maintenance of records by packhouses and orchards associated with registered packhouses for annual Audit

SUPERINTENDENT OF CUSTOMS

4. It appears that such Kiwi Fruits consignments are suspected to be of Iranian origin and aimed to evade the procedural requirements or restrictions on imports of Iranian Origin Kiwi Fruits imposed by the Plant Protection Division of the Ministry of Agriculture and Family Welfare, Department of Agriculture and Farmers Welfare, Government of India. It has also been observed that the harvest season for Kiwi fruit in Iran is from ***October to December***. Hence, the consignments of Kiwi fruits being imported into India in the months of ***October-November***, accompanied by the Chilean Phytosanitary Certificates issued in the months of ***April-May (harvest season in Chile)***, appear to be imported from **Iran**.

5. This modus operandi circular is being issued to sensitize all field formations in JNCH especially RMS-FC/Docks/Groups etc. to ensure strict compliance and verification of Phytosanitary Certificates issued by UAE and Chilean authorities. The online verification of the Chilean phytosanitary certificate can be done on the website https://multipuerto.sag.gob.cl/visitante/busquedaFito.asp. Any deviation indicating a possible misdeclaration of Country of Origin may be referred to the CIU for a detailed investigation.

5/01/23

(D S Garbyal)
Commissioner of Customs
NS-General, JNCH
Mumbai Customs Zone – II.

Encls: As above

Copy to:

(i) Chief Commissioner of Customs, Mumbai Customs Zone-II
(ii) Pr.Commissioner/Commissioners of JNCH
(iii) Pr. ADG (NCTC), 13, Sir VithaldasThackerseyMarg, Opp Patkar Hall, New Marine Lines, Mumbai – 400 020-Kind requested to look into the matter for suitable measures to be adopted for intercepting such anomalies/ modus operandi used by unscrupulous importers.
(iv) The Addl./Joint/Dy./Asstt. Commissioner of Customs, JNCH, Mumbai Customs Zone –II.
(v) All Groups/Import Docks/RMS-FC, JNCH, Mumbai Customs Zone- II

ANNEXURE - I

The Number of Chilean Phytosanitary Certificates used multiple times

SR NO	Chile Phytosanitary certicate Number	Date of issue
1	2335328	28.04.2023
2	2330112	18.04.2023
3	2339668	09.05.2023
4	2342127	15.05.2023
5	2339658	09.05.2023
6	2350668	03.06.2023
7	2345053	2[illegible].04.2023
8	2323101	0[illegible].04.2023
9	2345835	2[illegible].05.2023
10	2340338	[illegible].05.2023
11	2337098	30.11.2022
12	2322265	04.04.2023
13	2338682	27.04.2023
14	2345445	2[illegible].05.2023
15	2337186	0[illegible].05.2023
16	2342129	1[illegible].05.2023
17	2342640	1[illegible].05.2023
18	2340463	10.05.2023
19	2339710	0[illegible].05.2023
20	2374003	[illegible].08.2023
21	2337100	30.05.2023

SUPERINTENDENT OF CUSTOMS (PA)

CERTIFICADO FITOSANITARIO
PHYTOSANITARY CERTIFICATE

Nº 2337098

SERVICIO AGRICOLA Y GANADERO

ORGANIZACION DE PROTECCION FITOSANITARIA DE CHILE
PLANT PROTECTION ORGANIZATION OF CHILE

CODIGO VERIFICADOR / code verifier
[illegible]

1. A: ORGANIZACION (ES) DE PROTECCION FITOSANITARIA DE / To: Plant Protection Organization (s) of:

UNITED ARAB EMIRATES

DESCRIPCION DEL ENVIO / *DESCRIPTION OF CONSIGNMENT*

2. NOMBRE Y DIRECCION DEL EXPORTADOR / *Name and address of Exporter*	3. NOMBRE Y DIRECCION DECLARADOS DEL DESTINATARIO / *Declared name and address of consignee*
MACE S.A., AVDA. LAS CONDES 9460 OF 1206 - LAS CONDES, SANTIAGO - CHILE	ABUSEEDO TRADING L.L.C, SHOP NO.43,WHOLESALE BUILDING NO.2 CENTRAL FRUIT AND VEGETABLE MARKET PO BOX 4434 DUBAI-U.A.E

4. NUMERO Y DESCRIPCION DE BULTOS / *Number and description of packages*	5. NOMBRE DEL PRODUCTO Y CANTIDAD DECLARADA / *name of produce and declared quantity*	6. NOMBRE BOTANICO DEL PRODUCTO / *Botanical name of produce*
2400, BOXES	FRESH KIWIFRUITS, 24000 KGS NET WT	ACTINIDIA CHINENSIS

7. MEDIO DE TRANSPORTE DECLARADO / *Declared means of conveyance*	8. LUGAR DE ORIGEN / *Place of origin*	9. PUNTO DE ENTRADA DECLARADO / *Declared point of entry*
MAERSK BRATAN	VI REGION: COLCHAGUA	JEBEL ALI

10. MARCAS DISTINTIVAS / *Distinguishing marks*
CONTAINER: [illegible] MACE

11. Por la presente se certifica que las plantas, productos vegetales u otros artículos reglamentados descritos aquí se han inspeccionado y/o sometido a análisis de acuerdo con los procedimientos oficiales adecuados y se considera que están libres de plagas cuarentenarias especificadas por la parte contratante importadora y que cumplen los requisitos fitosanitarios vigentes de la parte contratante importadora, incluidos los relativos a las plagas no cuarentenarias reglamentadas.

This is to certify that the plants, plant products or other regulated articles described herein have been inspected and/or tested according to appropriate official procedures and are considered to be free from the quarantine pests specified by the importing contracting party and to conform with the current phytosanitary requirements of the importing contracting party, including those for regulated non-quarantine pests.

DECLARACION ADICIONAL / *ADDITIONAL DECLARATION*

XXXX

TRATAMIENTO DE DESINFESTACION / *DISINFESTATION AND/OR DISINFECTION TREATMENT*

12. FECHA / *Date* XXXX	13. TRATAMIENTO / *Treatment* XXXX
14. PRODUCTO (Ingrediente Activo) / *Chemical (Active ingredient)* XXXX	15. CONCENTRACION / *Concentration* XXXX
	16. DURACION Y TEMPERATURA / *Duration and temperature* XXXX

17. INFORMACION ADICIONAL / *Additional information*
XXXX

18. NOMBRE OFICIAL AUTORIZADO (A) / *Name of authorized officer*
[illegible]

19. FIRMA OFICIAL AUTORIZADO (A) / *Signature of authorized officer*
El documento ha sido suscrito con firma electrónica avanzada acorde a la Ley Nº19.799 de la República de Chile.
This document has been signed with advanced electronic signature according to Law Nº19.799 of the Republic of Chile.

20. LUGAR DE EMISION / *Place of issue*
PUERTO VALPARAISO

21. FECHA / *Date*
[illegible] 2023

MINISTERIO DE AGRICULTURA CHILE SAG

TIMBRE DE LA ORGANIZACION / *Stamp of Organization*

[illegible] SAG, sus funcionarios y representantes, declinan toda responsabilidad financiera resultante de este Certificado. / *No financial liability* [illegible] SERVICIO AGRICOLA Y GANADERO or any of its officers or representatives with respect to this certificate. [illegible]

Signature Not Verified
Digitally signed by [illegible]
Date: 2023.10.27 15:4[illegible]
Location: Maharashtra

UNITED ARAB EMIRATES
MINISTRY OF CLIMATE CHANGE
& ENVIRONMENT

الإمارات العربية المتحدة
وزارة التغيير المناخي
والبيئة

Phytosanitary Certificate for Re-export

No.	SHJ-APH-02416-2416755	الرقم
Verification Code	243-5173	رمز التحقق

From: Plant Protection Organization(s) of	To: Plant Protection Organization(s) of
United Arab Emirates	India

I. Description of Consignment

Name & Address of Exporter	Declared Name & Address of Importer
FALCON FORCE GENERAL TRADING LLC - OFFICE M11 RAS AL KHOR INDUSTRIAL AREA 3 UNITED ARAB EMIRATES - UAE	MAATA - 1 ST FLR, MOTI MAHAL 169/ A.M.G. RD, PANVEL RAIGAD MAHARASHTRA 410206, INDIA

Distinguishing Marks	Declared Point of Entry
TTNU8287338	NHAVA SHEVA

End-use Purpose	Declared Means of Conveyance	Import Permit No	Total Quantity	Total No. of Packages
Consumption	By Sea	NIL	23450 kg(s)	2345

Scientific Name	Common Name	Origin	PC No	Quantity	No. of Packages	Commodity Class
Actinidia Chinensis	Kiwifruit	Chile	2337088	23450 KG	2345	Fruits and vegetables

نشهد بأن النباتات أو المنتجات النباتية أو المواد الأخرى الخاضعة للوائح الصحة النباتية ...

We certify that the plants, plant products or other regulated articles described above were imported in UAE (Country of re-export) from see as above (Country of Origin) covered by Phytosanitary Certificate No. see as above, Original ( ) certified true copy ( ) of which is attached to this Certificate; that they are packed ( ) in original ( ) new ( ) container; that based on the original Phytosanitary Certificate ( ) and additional inspection ( ), they are considered to conform with the current phytosanitary requirements of the importing country, and that during storage in UAE (Country of re-export), the consignment has not been subjected to the risk of infestation or infection.

II. Additional Declaration

NIL

Official Stamp	Place of Issue	Date of Issue	Date of Inspection	Name & Signature of Authorized Officer
	Sharjah Airport Center for Agricultural and Veterinary Quarantine	21-10-2023	10-10-2023	Muna Al Muhairi

UAE The Ministry of Climate Change and Environment ... shall not be liable ...

هذا المستند معتمد إلكترونيا ولا يحتاج إلى توقيع أو ختم

This document is electronically approved and does not require signature or stamp.

للتحقق من صحة بيانات هذا المستند يرجى مسح الرمز من موقع الوزارة

To verify this document please scan the QR code or visit the ministry's website

SUPERINTENDENT OF CUSTOMS

Statement of Shri Tanuj Mahendrakumar Banthia, proprietor of M/s. Maata (IEC - 3310016568), aged 34 Years having address at Ist Flr, Moti Mahal 169/A.M.G. Rd, Panvel Raigad, Maharashtra – 410206 recorded under Section 108 of the Customs Act, 1962 at Central Intelligence Unit, Jawaharlal Nehru Custom House, Nhava Sheva, Tal Uran, Dist. Raigad on 09.07.2024. Mob no - 9892815555

I am in receipt of Customs Summons No. SRK/ 174 /2024-25/CIU/JNCH (DIN:20240778NU0000008255) issued under Section 108 of the Customs Act, 1962 by Shri Sitaram Kumawat, Senior Intelligence Officer, Central Intelligence Unit, Jawaharlal Nehru Custom House, under his dated signature and office seal. I am present today i.e. on 09.07.2024 to give my voluntary statement under Section 108 of the Customs Act, in connection with the investigation in the improper import of Unscrupulous Import of Fresh Kiwi Fruit made under BE No 8424387 dated 21.10.2023 filed by the CB firm M/s Y.K. Logistics.

I have been explained the provisions of Section 108 of the Customs Act, 1962 and I have understood the same. I am informed that giving of false evidence in these proceedings is an offence punishable under Section 229 of the Bharatiya Nyaya Sanhita, 2023. I am also told that my statement can be used against me or any other person in any judicial and/or quasi-judicial proceedings. Having understood the above, I am giving my true and correct statement under Section 108 of the Customs Act, 1962 as under.

My name is Shri Tanuj Mahendrakumar Banthia, aged 34 Years. I am residing at Ist Flr, Moti Mahal 169/A, M.G. Rd, Panvel Raigad, Maharashtra - 410206 with my mother, my elder brother, my elder brother's wife and my younger brother. I am hereby submitting duly signed photocopy of my Aadhaar card as token of my identification proof. I have studied B.Com from South Indian Educational Society, Nerul. I can read, write and understand Hindi and English languages.

In response to the above mentioned Summon, I, Shri Tanuj Mahendrakumar Banthia, Proprietor of M/s. Maata, present before yourself in lieu of the Summons issued to give my voluntary statement in connection with the investigation regarding Improper import of Unscrupulous Import of Fresh Kiwi Fruit made under BE No 8424387 dated 21.10.2023 filed by the CB firm M/s Y.K. Logistics. For the sake of convenience, I have requested the officer to type the statement on my behalf on the office computer. On being asked I voluntarily state as follows:

On being asked about my work profile, I would like to state that I work as a broker, commission agent, importer and exporter of FMCG & fruits and vegetables since 2010. In 2010, I got my IEC but I started working as broker for fruits and vegetables at APMC, Navi Mumbai in 2016. After establishing in the domestic market I first started export of onion in 2020 to Bahrain. Afterwards, I have made certain exports of fruits and vegetables to Qatar and Dubai.

On being asked about the import of Kiwi Fruit as you were already into domestic sale of fruits and vegetables since 2010, I would like to state that this was my first import shipment since I have procured my IEC. I met certain people at Al Aweer fruits and vegetables market Dubai where I was educated about Kiwi fruit for the first time. Later, I met to a broker Mr. Mahmud (Mob. 00971 558835357) at cold storage No. 10 at Al Aweer market. There I was offered by Mr. Mahmud to sell these Kiwis which were imported in Dubai from Chile as told by Mr. Mahmud, to India on commission basis where I had to clear the Customs including all the duties and charges which were to be deducted from the sales receipts and the balance amount to be remitted to the company notified in the invoice. The next day, I went to inspect the kiwis where the owner of the kiwis 'Falcon Force General Trading LLC' was present and he conveyed me the information that he has not imported these kiwis but has procured it locally against which he showed me the PQ certificate of Chile and based on this certificate they said they shall issue a re-export PQ from the Dubai for India. Upon inspection I noticed that the kiwis were unrotten, hard and was looking fresh. I agreed to import the kiwis to India on the conditioned mentioned above additionally to pay for the kiwi upon sales in India.

On being asked about Iranian kiwi fruit import is restricted in India, I would like to state that I was not aware of any import condition for import of kiwi fruit neither I took any efforts to find out any conditions in import policy for import of kiwi fruit from Iran.

On being asked about whether you have asked your authorized CB M/s Y. K. Logistics about import policy and documents mandatory for import of kiwi fruit, I would like to state that he had informed me about the documents like Bill of Lading, Invoice cum packing list, Phytosanitary Certificate from Chile and re-export Phytosanitary Certificate from Dubai which were required for import of kiwi fruit from Dubai to India.

On being asked about the shelf life of Kiwi fruit I would like to state that I don't know the shelf life of kiwi fruit.

On being asked to whom did you sell your consignment of Kiwis I would like to state that after the clearance of the consignment it was stored at GHK cold storage and was sold there to IM Kiwi Fruit Company and similar other companies via Mr. Imran Mirza and the payment of the same was received in my bank account.

On being asked about the payment mode made to the exporter against the said shipment of Kiwi fruit, I would like to state the sales proceeds were used to remit the invoice value of USD 16,415 as per invoice value to the specified beneficiary that is 'Seventh Star Enterprises LLC' office address at Office no 10, Level 2, Sharjah Media City, Sharjah, UAE in the account with account number 0012217076001.

On being asked about the said Phytosanitary Certificate having No 2337098 of Chilean authorities used multiple times I would like to state that the said Phytosanitary Certificate has been provided by the supplier and I was not aware of it being used multiple times for the clearance or to change the identity of the origin of kiwi fruit.

On being asked about my foreign visits I would like to state I frequently visit Dubai as I have my office there. Further, I had visited Dubai last time in June 2024 for the business purpose.

On being asked about any export made to Iran and Dubai I would like to state that I had not done any export to Iran and that of to Dubai I have done exports in the recent years as I have already told above.

On being asked to say anything else regarding this matter I would like to say that I was offered a business opportunity with a thin margin and no one has influenced me to do this shipment, my CHA, my buyers have done a fair job and I do not blame them for any present situation at this office also 'Falcon Force General Trading LLC' has made unethical business with me. During my recent visit to Dubai I had visited 'Falcon Force General Trading LLC' at their mentioned address Shop-M11, Al Aweer Fruits & Veg Market Private Building. 1, Next to Al Faud Exchange, Dubai, UAE and founded to be closed. I would like to mention that my visit to their office was prior to receiving the notice from your honorable office.

Above voluntary statement has been recorded by the Officer in English as stated by me in English & Hindi.

My above statement running into 03 pages is my true and correct statement given voluntarily by me without use of any force, threat, promise or coercion and no religion sentiments were hurt during the recording of statement. I say that this statement is typed correctly on my behest as per my say. The above statement of mine running into 03 pages started at 11.15 am and ended at 03.30 pm on 09.07.2023.

9.7.24

(Tarun Mahendrakumar Banthia)
Proprietor, M/s. Maata.

Typed by me,

03/07/2024

(Naveen Jain)
IO/CIU/JNCH

Recorded by

Sitaram
09/07/2024

(Sitaram Kumawat)
SIO/CIU/JNCH

kotak

Kotak Mahindra Bank

KABIR TRADING CO

FIRST FLOOR 189 A MOTI
MAHAL BUILDING M G ROAD
PANVEL RAIGAD
PANVEL-410206
MAHARASHTRA INDIA

Period	:	01-09-2023 To 28-08-2024
Cust.Reln.No	:	609793261
Account No	:	0946478963
Currency	:	INR
Branch	:	PANVEL
Nominee Registered	:	Y
Branch Address	:	KOTAK MAHINDRA BANK LTD, 231 SHREE BALAJI BANQUETS, SHOP NO. 2 & 3 PANVEL NAVI MUMBAI, PANVEL-410206, MAHARASHTRA INDIA
Branch Phone No	:	7506389117
MICR Code	:	400485084
IFSC Code	:	KKBK0001389

Date	Narration	Chq/Ref No	Withdrawal (Dr)	Deposit(Cr)	Balance
	B/F				16,396.37(Cr)
01-09-2023	MB:SENT TO TANUJ M BANTHIA	MB-998837731036	10,000.00		6,396.37(Cr)
01-09-2023	CASH DEPOSIT BY SAURABH AT PANVEL			90,000.00	96,396.37(Cr)
01-09-2023	MB:SENT TO TANUJ M BANTHIA	MB-998837356816	82000.00		14,396.37(Cr)
17-09-2023	MB:SENT TO TANUJ M BANTHIA	MB-998828191558	10,000.00		4,396.37(Cr)
30-09-2023	0669MBI232400183 CRE001 GR HANDLING CHARGES	TIP-8edccb61-46b2-48	500.00		3,896.37(Cr)
30-09-2023	0669MBI232400183 SRE001 GOODS AND SERVICES TAX	TIP-8edccb61-46b2-48	90.00		3,806.37(Cr)
01-10-2023	MB:SENT TO TANUJ M BANTHIA	MB-998821165008	2000.00		1,806.37(Cr)
20-10-2023	MB:RECEIVED FROM TANUJ M BANTHIA	MB-998809704234		500,000.00	501,806.37(Cr)
20-10-2023	Sent RTGS KKBKR52023102000616178/GHAZALA SHAM	0000358167325	500,000.00		1,806.37(Cr)
21-10-2023	CASH DEPOSIT BY TANUJ AT			150,000.00	151,806.37(Cr)
23-10-2023	MB:RECEIVED FROM TANUJ M BANTHIA	MB-998808135836		450,000.00	601,806.37(Cr)
23-10-2023	MB:kiwi import duty and clearance	0000358516805	600,000.00		1,806.37(Cr)
27-10-2023	MB:RECEIVED FROM TANUJ M BANTHIA	MB-998806273592		100,000.00	101,806.37(Cr)
27-10-2023	Sent IMPS330018309466 yk 9pls/IBKL0004021/DUTY ADDI	IMPS-330018333813	100,000.00		1,806.37(Cr)
31-10-2023	CASH DEPOSIT BY SOURAV AT PANVEL			15,000.00	16,806.37(Cr)

अधीक्षक सीमाशुल्क
SUPERINTENDENT OF CUSTOMS

kotak

Kotak Mahindra Bank

KABIR TRADING CO.

FIRST FLOOR, 69 A MOTI
MAHAL BUILDING M G ROAD
PANVEL RAIGAD
PANVEL-410206
MAHARASHTRA,INDIA

Period : 01-09-2023 To 28-08-2024
Cust.Reln.No : 609793261
Account No. : 0946478963
Currency : INR
Branch : PANVEL
Nominee Registered : Y

Branch Address : KOTAK MAHINDRA BANK LTD,
231-SHREE BALAJI BANQUETS,
SHOP NO. 2,OLD PANVEL,NAVI MUMBAI
PANVEL-410206
MAHARASHTRA,INDIA

Branch Phone No : 7506389117
MICR Code : 400485064
IFSC Code : KKBK0001369

Date	Narration	Chq/Ref No	Withdrawal (Dr)	Deposit(Cr)	Balance
31-10-2023	RTGS HDFCR52023103150026381 IM KIWI FRUIT COMPA	RTGSINW-0066288863		600,000.00	616,806.37(Cr)
31-10-2023	RTGS ICICR52023103100247763 IM FRUIT COMPANY IC	RTGSINW-0066288421		200,000.00	816,806.37(Cr)
31-10-2023	MB:SENT TO TANUJ M BANTHIA	MB-998804303283	50,000.00		766,806.37(Cr)
31-10-2023	SentIMPS330418293543y-k logist/IBKLX4021/FINAL PAY	IMPS-330418887548	39,865.00		726,941.37(Cr)
02-11-2023	MB:RECEIVED FROM TANUJ M BANTHIA	MB-998803181070		30,000.00	756,941.37(Cr)
03-11-2023	RTGS ICICR52023110300458799 IM FRUIT COMPANY IC	RTGSINW-0066405480		300,000.00	1,056,941.37(Cr)
04-11-2023	RTGS ICICR42023110400531635 SAAD FRUIT COMPANY	RTGSINW-0066467286		700,000.00	1,756,941.37(Cr)
04-11-2023	MB:SENT TO TANUJ M BANTHIA	MB-998801613104	20,000.00		1,736,941.37(Cr)
07-11-2023	MB:SENT TO TANUJ M BANTHIA	MB-998800090964	100,000.00		1,636,941.37(Cr)
07-11-2023	FUND TRF TO TANUJ M BANTHIA	9	1,000,000.00		636,941.37(Cr)
09-11-2023	MB:SENT TO TANUJ M BANTHIA	MB-998798786523	600,000.00		36,941.37(Cr)
10-11-2023	FUND TFR FROM FRUIT VALLEY			1,000,000.00	1,036,941.37(Cr)
10-11-2023	MB:SENT TO TANUJ M BANTHIA	MB-998797636006	1,000,000.00		36,941.37(Cr)
20-11-2023	FUND TRF FROM TANUJ M BANTHIA			1,350,000.00	1,386,941.37(Cr)
20-11-2023	MB:RECEIVED FROM TANUJ M BANTHIA	MB-998793103887		210,000.00	1,596,941.37(Cr)
20-11-2023	1309AIR231356035 CRE001 FOREIGN BANK CHARGES	DP-4c5f3fa6-1c88-47	750.00		1,596,191.37(Cr)

RAM KUMAWAT
SUPERINTENDENT OF CUSTOMS (PR.)

kotak

Kotak Mahindra Bank

Remittance Transaction Advice

To,
MAATA
FIRST FLOOR 169 A MOTI
MAHAL BUILDING M G ROAD
PANVEL RAIGAD Panvel INDIA

Date: 20-Nov-23

KOTAK MAHINDRA BANK LTD
PANVEL- SHOP NO 2-KARNALA ROYAL BR
- 410206

Remittance No	: 1369AIR231356035
Counter Party	: SEVENTH STAR ENTERPRISES LLC
Remittance Amount	: USD 16,415.00
Value Date	: 20-Nov-23
Beneficiary Country	: U.A.E.
Purpose of Remittance	: S0101
Purpose of Remittance Description	: ADV PYMT AGAINST IMPORTS MADE TO COUNTRIES OTHER THAN IMPORT TO NEPAL
Their Reference	: 1369AIR231356035

Currency Conversion Details are as below:

Purchase/Sales Indicator	From Currency / Amount	Rate	To Currency / Amount
Purchase	USD 16,415.00	84.478	INR 1,386,706.37

Invoice Details

Invoice Number	Invoice Date	Invoice Amount
236E09	9-Oct-23	USD 16,415.00

We advise having debited/credited your account as under for charges:

Account Number	Particulars	CCY	Dr/Cr	Amount
0946478963	Foreign Bank Charges	INR	Dr	750.00
0946478963	Goods and Services Tax	INR	Dr	135.00
0946478963	FCC-Goods and Services Tax	INR	Dr	1,059.61
0946478963	Outward Remittance Charges	INR	Dr	500.00
0946478963	Goods and Services Tax	INR	Dr	90.00
0946478963	Foreign currency Payment	INR	Dr	1,386,706.37

Charge Breakup:

Foreign Bank Charges
Charge amount 750.00 INR
Tax = 135.00 INR
Charge amount payable 885.00 INR

FCC-Goods and Services Tax
Charge calculated on amount 5,886.71 INR
Amount for calculation purposes 5,886.71 INR @ 1.0
18.00% x 5,886.71 INR = 1,059.61 INR
Charge amount payable 1,059.61 INR

Kotak Mahindra Bank

Outward Remittance Charges Charge amount 500.00 INR Tax = 90.00 INR Charge amount payable 590.00 INR
Total: 2,534.61 INR

Amount in words (Principal): One Million Three Hundred and Eighty Six Thousand Seven Hundred and Six Rupees and Thirty Seven Paise Only
Amount in words (Charges) : Two Thousand Five Hundred and Thirty Four Rupees and Sixty One Paise Only

Bill of Entry should be submitted within 3 months from the date of remittance, Incase not submitted

Please note that this statement/advices should not be construed as a 'Tax invoices' under the Goods and Services Tax Law. The addressee should not avail input tax credit (if any) as reflecting on this statement / advice.

This is a computer generated advice and does not require any signature.

Further statement of Shri **Tanuj Mahendrakumar Banthia**, proprietor of M/s Maata (IEC – 0310016568), aged 34 Years having address at 1st Flr, Moti Mahal 169/A.M.G. Rd, Panvel Raigad, Maharashtra – 410206 recorded under Section 108 of the Customs Act, 1962 at Central Intelligence Unit, Jawaharlal Nehru Custom House, Nhava Sheva, Tal Uran, Dist. Raigad on 29.08.2024.

I am in receipt of Customs Summons No. SRK/ 344 /2024-25/CIU/JNCH (DIN:20240878NU000000FABD) issued under Section 108 of the Customs Act, 1962 by Shri Sitaram Kumawat, Senior Intelligence Officer, Central Intelligence Unit, Jawaharlal Nehru Custom House, under his dated signature and office seal. I am present today i.e. on 29.08.2024 to give my voluntary statement under Section 108 of the Customs Act, in connection with the investigation in the improper import of Unscrupulous Import of Fresh Kiwi Fruit made under BE No 8424387 dated 21.10.2023 filed by the CB firm M/s Y.K. Logistics.

I have been explained the provisions of Section 108 of the Customs Act, 1962 and I have understood the same. I am informed that giving of false evidence in these proceedings is an offence punishable under Section 229 of the Bharatiya Nyaya Sanhita, 2023. I am also told that my statement can be used against me or any other person in any judicial and/or quasi-judicial proceedings. Having understood the above, I am giving my true and correct statement under Section 108 of the Customs Act, 1962 as under:

In response to the above mentioned Summon, I, Shri Tanuj Mahendrakumar Banthia, Proprietor of M/s Maata, present before yourself in lieu of the Summons issued to give my voluntary statement in connection with the investigation regarding Improper import of Unscrupulous Import of Fresh Kiwi Fruit made under BE No 8424387 dated 21.10.2023 filed by the CB firm M/s Y.K. Logistics. For the sake of convenience, I have requested the officer to type the statement on my behalf on the office computer. On being asked I voluntarily state as follows:

On being asked about logistics and shipping line arrangements, I would like to state that the container was booked by the supplier M/s. Falcon Force General Trading LLC. Further all the logistics and shipping line arrangements were also made by the supplier M/s. Falcon Force General Trading LLC only as the delivery terms were decided as CIF as mentioned in the invoice.

On being asked about the shipping line payments, I would like to state that all the payments of shipping line and clearance of the consignment were made by the CHA M/s. Y. K. Logistics on my behalf. I paid them total amount of Rs.7,39,865/- for shipping line payment, custom clearance charges and duty payment. I am submitting bill of supply and bank account statement for the same.

On being asked about the use of forged FSSAI Permit no. 202330028567 (28.10.2023) and PQ Permit No. 2023030[illegible]98 (28.10.2023) for the import of kiwi fruit under BE No. 8424387 dated 21.10.2023, I would like to state that I visited PQ and FSSAI office twice but could not get succeed in getting NOCs and subsequently, there was not much time left in expire of my Phytosanitary Certificate of Chile. I was panicking as the process would take a lot of time and till then my certificate would expire. Meanwhile, when I was in docks, I was approached by a man who introduced himself as Rahul who told me that he takes care of import clearance works at the docks. Then I discussed with him

29.8.2024

my issue with regards to FASSAI and PQ NOC, who then stated that he can get the clearance done on time in lieu of some remuneration if I wish. I got influenced by his talks and agreed to it. Next day I visited the docks where Mr. Rahul told me that he has completed the process of PQ and FASSAI waiver and has got the clearance from the Customs Authorities. I got ecstatic hearing the positive outcome and went on with my consignment without getting into details.

On being asked about Mr. Rahul, I would like to say that it was first and last import ever and it was a brief chance encounter with him and I have no knowledge of his whereabouts.

On being asked about how you got Phytosanitary Certificate from Chilian and Dubai authorities I would like to state that at the time of deal for the import of said consignment the supplier showed me the hard copy of chilian PQ certificate and COO certificate which I verified by scanning the QR code printed on the said documents and shared the copy by taking photos of the said documents to Mr. Yusuf Khan, CHA, Y.K. Logistics for cross confirmation.

On being asked about how you know Shri Imran Sheikh (I mistakenly said his surname as Mirza in my previous statement), M/s. IM Kiwi Fruit Company, I would like to state that I met him at GHK cold store, Plot no. 40/1 & 40/2, Sector 18, Vashi, Navi Mumbai, 400705. Shri Imran Sheikh deals into the business of trading of fruits. Hence, I sold the goods to Shri Imran Sheikh. I got payments for the sale of said consignment which is reflected in the account statement I submitted. The contact number of Shri Imran Sheikh is 9422745671.

On being asked about allegation for non-compliance of Plant Quarantine Regulations, I would like to say that, Since it was my First Import of Kiwi. Thus I did not had much idea about PQ regulations.

On being asked to say any thing else regarding this matter I would like to say nothing more about it.

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

My above statement running into 02 pages is my true and correct statement given voluntarily by me without use of any force, threat, promise or coercion. I say that this statement is typed correctly on my behest as per my say. The above statement of mine running into 02 pages started at 01:00 pm and ended at 04:00 pm on 29.08.2024.

29.8.2024

(Pankaj Mahendrakumar Banthia)
Proprietor, M/s. Maata

Typed by me,

29/8/24
(Aman Mann)
IO/CIU/JNCH

Recorded by

29.8.2024
(Sitaram Kumawat)
SIO/CIU/JNCH

ORIGINAL FOR RECIPIENT

Y. K. Logistics

409, The Ambience Park Plot NO. 53 & 54, Sector-19A Vashi, Navi Mumbai 400705
Tel.No. : 022 4604 0241 Email : accounts@ykogistics.in

BILL OF SUPPLY

GST No. : 27AUYPK6035D1ZB   PAN No. : AUYPK6035D

GST Payable on Reverse Charge : No	Job No. : J000086
Invoice No. : REM/0066/23-24	Job Date :
Date : 30-Oct-23	
State : Maharashtra State Code : 27	

Details Of Receiver (Billed To)	Details Of Consignee (Shipped To)
Name : MAATA	Name : MAATA
Address : 1 ST FLR, MOTI MAHAL 169/ A.M.G., RD, PANVEL, Raigad	Address : 1 ST FLR, MOTI MAHAL 169/ A.M.G. RD, PANVEL, Raigad
GSTIN No. : 27ARFPB8443A1Z7 Pin Code : 410206	GSTIN No. : 27ARFPB8443A1Z7 Pin Code : 410206
State : Maharashtra State Code : 27	State : Maharashtra State Code : 27

No of Packages : 2345	Invoice No : 23/O/E/09 Dt. : 9-Oct-23
Port Of Loading : Jabel Ali	Gross Wt. : 23801.750 KGS
POD : NHAVA SHEVA	Assessable Value Rs. : 17,77,041.00
SB/BE No. : 8424387 Dt. : 21-Oct-23	Container No : TTNU8287338
BL/AWB No : BLPLJEA2300619 Dt. : 15-Oct-23	Content : FRESH KIWI FRUITS
BL/HBL No. : DL :	Position No. :
IGM/Item No. : 2357985 Dt. : 16-Oct-23	

Sr No.	Particulars	HSN/SAC Code	Shipper Name	Receipt No.	Receipt Date	Receipt Amt	Total Amount
01	CENTRAL GOVERNMENT CUSTOMS DUTY (RE-IMBURSEMENT)	9991				5,86,423.00	5,86,423.00
02	STAMP DUTY (RE-IMBURSEMENT)	00009640	MAHARASHTRA STATE GOVERNMENT	MH0101713672023 2-4F	27-Oct-23	2,370.00	2,370.00
03	Shipping Line Dlivery Order Re-imbursements		Transworld Global Logistics Solutions India Pvt Ltd			96,072.00	96,072.00
04	CFS import Delivery Charges (Re-imbursement)	996711	NAVKAR CORPORATION LTD	NI/IMPC/18432/24	28-Oct-23	39,500.00	39,500.00
05	BOND/STAMP PAPER 500 (RE-IMBURSEMENT)	48025550				500.00	500.00
06	INSURANCE CHARGES EMPTY CONT (RE-IMBURSEMENT)	997135				1,500.00	1,500.00
07	TRANSPORT, REIMBURSEMENT	996791				13,500.00	13,500.00
	Total					7,39,865.00	7,39,865.00

Narration :

Amount : Indian Rupees Seven Lakh Thirty Nine Thousand Eight Hundred Sixty Five Only

Total Amount	7,39,865.00
Less Advance	7,00,000.00
Grand Total ₹	39,865.00

Bank Details

A/C Holder Name : Y K Logistics
Bank Name : IDFB Bank C/Ac 0183102000014021
Branch Name : CBD Belapur
Account No. : 0183102000014021
IFSC Code : IBKL0000183
SWIFT Code :

E & O E

For Y. K. Logistics

Authorised Signatory

24/8/24

अधीक्षक सीमाशुल्क / SUPERINTENDENT OF CUSTOMS (PR.)

Statement of Shri Rajendra Jaysing Gawde, M/s Maata and authorized CHA of M/s Y. K. Logistics (IEC- IEC – 0310016568) aged 49 Years having address at Shree Ganesh Apt, Room No 102, Plot No 20, Sector-9, Khanda Colony, New Panvel, Panvel, Raigarh (MH), Maharashtra, 410206 recorded under Section 108 of the Customs Act, 1962 at Central Intelligence Unit, Jawaharlal Nehru Custom House, Nhava Sheva, Tal-Uran, Dist. Raigad on 11.07.2024 (AADHAR No.220058065296) (Mob - 9619042972)

****

I am in receipt of Customs Summons No. SRK/ 175 /2024-25/CIU/JNCH (DIN:2024077BNU0000009224) issued under Section 108 of the Customs Act, 1962 by Shri Sitaram Kumawat, Senior Intelligence Officer, Central Intelligence Unit, Jawaharlal Nehru Custom House, under his dated signature and office seal. I am present today i.e. on 11.07.2024 to give my voluntary statement under Section 108 of the Customs Act, in connection with the investigation in the improper import of Unscrupulous Import of Fresh Kiwi Fruit made under BE No 8424387 dated 21.10.2023 filed by the CB firm M/s Y.K. Logistics.

I have been explained the provisions of Section 108 of the Customs Act, 1962 and I have understood the same. I am informed that giving of false evidence in these proceedings is an offence punishable under Section 229 of the Bharatiya Nyaya Sanhita, 2023. I am also told that my statement can be used against me or any other person in any judicial and/or quasi-judicial proceedings. Having understood the above, I am giving my true and correct statement under Section 108 of the Customs Act, 1962 as under.

My name is Shri Rajendra Jaysing Gawde aged 49 Years. I am residing at Shree Ganesh Apt, Room No 102, Plot No 20, Sector-9, Khanda Colony, New Panvel, Panvel, Raigarh (MH), Maharashtra, 410206 with my wife Smt. Priya Rajendra Gawde, age 41 years and one son Mr. Shreyas, age 13 years. I am hereby submitting duly signed photocopy of my Aadhaar card as token of my identification proof. I have done my graduation in B.Com from S. K. Patil College, Malvan,. I can read, write and understand Hindi and English languages.

On being asked I voluntarily state as follows:-

On being asked about my work as a Custom House Agent. I would like to state that I am working as a CHA since 1995. I was working as a H-Category holder from 1995 till 1997 in P C Manek and G-CARD Holder from 1998 till 2008 in Viraj Profile Limited later I started transport firm with the name M/s. Shaku Loyalistics in 2008 and closed it in 2020 due to corona. I would also like to state that I joined Y. K. Logistics in the year 2022 as a G-Card Holder an till date I am working as a G-Card Holder in it.

On being asked duties of a G-Card holder I would like to state that a G-Card holder is responsible for the necessary essential documentation related to the import and export of the shipment and examination of the shipment. It is duty of the G-Card holder to explain the import and export policy of a particular product meant for shipment to the importer whether the item falls under any import policy i.e restricted, prohibited or free for import or export.

On being asked about this particular shipment covered under BE No 8424387 dated 21.10.2023 filed by the CB firm M/s Y.K. Logistics Ltd I would like to state that the BE has been filed by us after verification of the KYC of the importer against import of Kiwi fruit from UAE further on the basis of Phytosanitary Certificate issued by the UAE authorities, we had filed the said BE for clearance from the Customs authorities here in India.

On being asked about the Phytosanitary Certificate issued by the UAE authorities and Chilean Authorities e-sanchit for the purpose of clearance of shipment, I would like to state that we had verified the Phytosanitary Certificate issued by the UAE authorities as well as the Phytosanitary Certificate issued by the Chilean Authorities.

On being asked about the verification of Phytosanitary Certificate issued by the Chilean authorities I would like to state that we verified the Phytosanitary Certificate No. 2337098 issued by the Chilean Authorities through the bar code available on the said Phytosanitary Certificate only.

On being asked about Chilean Phytosanitary Certificate No.2337098 used by multiple importers I would like to state that I do not have any knowledge about it as we had not verified the authenticity of the documents and the said Phytosanitary Certificates.

On being asked about the how you got order for clearance of the said consignment from the importer I would like to say that Mr. Tanuj Mahendrakumar Banthia importer M/s. Maata had approached to Mr. Yushuf Khan, Proprietor of CB firm M/s. Y. K. Logistics asked for clearance of the said consignment. Further, Mr. Tanuj submitted required documents to Mr. Zaid, document manager, M/s. Y. K. Logistics, who filed the documents on e-sanchit. Afterwards, I was assigned the duty of clearance of the said consignment.

On being asked about any BE filed by CB related to import of kiwi fruit I would like say we have not filed any document regarding import of Kiwi fruit except this consignment.

On being asked whether I would like to share any other information related to import of Kiwi Fruit I would like to state that kiwi fruit import is banned from Iran and it can be routed through Dubai by changing its country of Origin

On being shown the SW Manual NOC override print copy for the said BE from SSO Id 10022816, I would like to state that I have no idea about it.

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

My above statement running into 03 pages is my true and correct statement given voluntarily by me without use of any force, threat, promise or coercion. I say that this statement is typed correctly on my behest as per my say. The above statement of mine running into 03 pages started at 2.00 pm and ended at 06.30 pm on 11.07.2024.

11/07/24

(Rajendra Jaysing Gawde)

G-Card Holder, M/s Y. K. Logistics

Typed by me,

11.07.2024

(Naveen Jain)

IO/CIU/JNCH

Recorded by

11.07.2024

(Sitaram Kumawat)

SIO/CIU/JNCH

Statement of Shri Yushuf Azad Khan, CHA, M/s Y. K. Logistics aged 49 Years having address at 302, Sahil Park, Bunder Road, Wit Centre, Panvel, Raigarh, Maharashtra - 410206 recorded under Section 108 of the Customs Act, 1962 at Central Intelligence Unit, Jawaharlal Nehru Custom House, Nhava Sheva, Tal Uran, Dist. Raigad on 29.08.2024 (AADHAR No.950056902740) (Cont - 8108745786)

****

I am in receipt of Customs Summons No. SRK/ 345 /2024-25/CIU/JNCH (DIN:2024087BNU000062196B) issued under Section 108 of the Customs Act, 1962 by Shri Sitaram Kumawat, Senior Intelligence Officer, Central Intelligence Unit, Jawaharlal Nehru Custom House, under his dated signature and office seal. I am present today i.e. on 29.08.2024 to give my voluntary statement under Section 108 of the Customs Act, in connection with the investigation in the improper import of Unscrupulous Import of Fresh Kiwi Fruit made under BE No 8424387 dated 21.10.2023 filed by the CB firm M/s Y.K. Logistics.

I have been explained the provisions of Section 108 of the Customs Act, 1962 and I have understood the same. I am informed that giving of false evidence in these proceedings is an offence punishable under Section 229 of the Bharatiya Nyaya Sanhita, 2023. I am also told that my statement can be used against me or any other person in any judicial and/or quasi judicial proceedings. Having understood the above, I am giving my true and correct statement under Section 108 of the Customs Act, 1962 as under.

My name is Shri Yushuf Azad Khan aged 49 Years. I am residing at 302, Sahil Park, Bunder Road, Wit Centre, Panvel, Raigarh, Maharashtra - 410206 with my wife Smt. Ghazala, age 44 years and one son Mr. Asad, age 16 years and one daughter Ms. Insha, age 19 years. I am hereby submitting duly signed photocopy of my Aadhaar card as token of my identification proof. I have done my graduation in B.Com from Mumbai University. I can read, write and understand Hindi and English languages.

On being asked I voluntarily state as follows:-

On being asked about my work as a Custom House Agent, I would like to state that I have worked as a CHA (g-card holder) since 1999 to 2012 in different CHA firms. Later, I started my own CHA firm M/s. Y.K. Logistics in 2012 as I got my F-card in 2011.

On being asked duties of an F-Card holder I would like to state that an F-Card holder looks after the overall CHA business as F-card is necessary to open any CHA firm. All the logistics and customs clearance is done under his guidance only.

On being asked about this particular shipment covered under BE No 8424387 dated 21.10.2023 filed by the CB firm M/s Y.K. Logistics I would like to state that the Customs clearance of the said shipment was assigned to Mr Rajendra Gawde by me and his statement has already been recorded as per authorized by me.

On being asked about transport and logistics arrangements, I would like to state that we have arranged transport of the said shipment in refer vehicle with vehicle no. MH46 BM1152 via Matoshri Transport from Navkar CFS to GHK cold storage. I am hereby submitting the copy of transport bill with bill no. 1755 dated 30.10.2023.

29/08/24

On being asked about the shipping line payments I would like to state that we made the payment of shipping line 'Transworld Global Logistics Solutions India Pvt. Ltd.' which was Rs. 96,072 electronically. I am submitting the copy of bill herewith.

On being asked about use of fake FSSAI Permit no. 202300028567 (28.10.2023) and PQ Permit No. 2023030798 (28.10.2023) for the import of kiwi fruit under BE No. 8424387 dated 21.10.2023, I would like to state that I informed the importer that NOCs from PQ and FSSAI is necessary and it will take at least a weeks' time since the required PQ conditions on re-export Phytosanitary Certificate and Origin Phytosanitary certificate is not mentioned on the certificates. Therefore, as per PQ norms for first time importer there is a clause of relaxation after submitting necessary undertaking bond and request letter to PQ office and on approval from higher authorities they may consider request for first time relaxation and charge online 5 times of their sampling fees. In reply to this the importer said that already shipment got delayed and price are getting down day by day and I am getting losses in terms of money. Further, he said that he will try to manage PQ and FSSAI NOCs himself. Same day by evening he called us and informed that NOCs has been received in system told us to do proceedings for Out of Charge of the shipment.

On being asked about how you got Phytosanitary Certificate from Chilian and Dubai authorities I would like to state that all soft copies of shipment documents including Phytosanitary Certificate from Chilian and Dubai authorities were received on my phone on WhatsApp. Further, we verified the re-export Phytosanitary Certificate issued by Dubai authorities and origin Phytosanitary Certificate issued by chilian authorities by scanning the QR code printed on the said certificates.

On being asked to say anything else regarding this matter I would like to say nothing more about it.

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

My above statement running into 02 pages is my true and correct statement given voluntarily by me without use of any force, threat, promise or coercion. I say that this statement is typed correctly on my behest as per my say. The above statement of mine running into 02 pages started at 04.00 pm and ended at 07.00 pm on 29.08.2024.

Typed & recorded by me
Sitaram
29/08/2024
(SITARAM KUMAWAT)
SIO/CIU

29/8/24
(Yushuf Azad Khan)
F Card Holder, M/s Y. K. Logistics

MATOSHRI TRANSPORT

Mob.: 8892622569
9702669161
FLEET OWNER & TRANSPORT CONTRACTORS
876, Hanuman Darshan Society, Hanuman Nagar (E), Park Site, Vikhroli (W), Mumbai - 400 079
Email : matoshritransport16@gmail.com

BILL

To, Y.K. LOGISTICS — Bill No. 4755

Date 30/10/2023

Being the Amt. Charged For The Transportation of Loaded / Empty / Reefer / Dry Container Etc Fruits & Vegetables / Fresh Eggs Shifted As Per Your Order. The Details Are As Under :

From. NAYKAR YARD To. VASHI To. REEFET KING YARD

Date	Vehicle No.	Description	Container No.	Product	Freight
28/10/23 TO 29/10/23	MH46 BM1152		TTNU 8287338	1X40 R/F	13500
				Adv.	
PAN NO. : ATRPK8278L				Sub Total	
				Other Charges	
Rs. in words Thirteen Thousand ~~and~~ five Hundred only				Total Amount	13500/-

Note : Insurance of Container and Cargo will Shipper's Responsibility.

Bank Detail.

Name :- MATOSHRI TRANSPORT
Bank :- BANK OF INDIA
A/C :- 010030110000063
IFSC :- BKID0000100
Br. :- Parksite, Vikhroli (W).

MATOSHRI TRANSFORT
BANK OF INDIA
010020110000468
BKID0000100
Parksite, Vikhroli (W).

For MATOSHRI TRANSPORT

Authorised Signature

29/8/24

Scanned with OKEN Scanner

SUPERINTENDENT OF CUSTOMS (P.)

ODeX INDIA SOLUTIONS PVT LTD

901 - 906, Kailas Corporate Lounge, Vikhroli Hiranandani Link Road,Varsha Nagar, Opp. Kailas Business Park, Vikhroli (West), Mumbai - 400 079,India.
CIN : U72200MH2015PTC267770

TAX INVOICE

Bill to : Y. K. LOGISTICS

Address : PLOT NO.53 64 OFFICE NO.409, AMBIENCE PARK , SECTOR.19 A VASHI,,Mumbai,India-400705

State : Maharashtra State Code : 27

Place of Supply : Maharashtra

GSTIN : 27AUYPK6035D1ZB

Invoice No. : ODEX/23/0058112

Invoice Date : 23-Oct-2023

Referred to : Y. K. LOGISTICS

Reference : YIDB2120953134

Acknowledgment No. : 122318892931881

Acknowledgement Date : 23-10-2023

IRN : 525deadadff7afd2d946043969365008e9be62f061c61955102baa17dbc3fcf

Sl. No.	Description of Services	SAC	Taxable Value	IGST		CGST		SGST	
				Rate	Amount	Rate	Amount	Rate	Amount
1	Electronic Documentation Charges BL No. - BLPLJEA2300619 Liner/CFS - Transworld Global Logistics Solutions India Private Limited	998599	150.00	0%	0.00	9%	13.50	9%	13.50
		Total	150.00		0.00		13.50		13.50

Total Invoice Value (In figures)	INR 177.00/-
Total Invoice Value (In words)	Rupees One Hundred Seventy Seven Only
Amount of Tax Subject to Reverse Charge	NIL

GSTIN : 27AACCO1921B1Z0
Company IEC/PAN : AACCO1921B
A/C Name : Odex India Solutions Private Limited
A/C No : 854210060109
Bank : DBS Bank India Ltd
Bank Adress: Nariman Point, Mumbai 400021
IFSC Code: DBSS0IN0811

Digitally signed by DS ODEX INDIA SOLUTIONS PRIVATE LIMITED 1
Date: 2023.10.23 15:06:19 IST

*This is digitally signed tax invoice.

29/8/24

SUPERINTENDENT

Payment Confirmation

Payment Details

Payor Name	: Y. K. LOGISTICS	Pmt. Approved on	: 23-10-2023 15:06
Beneficiary Name	: Transworld Global Logistics Solutions India Private Limited	Location	: Nhava Sheva
ODeX Payment No.	: PMT23102300936	Total Inv Payment Amt	: Rs 95,895.00/-
Payment Status	: **Payment Approved**	ODeX Service Charge	: Rs 177.00/-
Payment Reference No.	: YIDB2120953134	Total Inv Payment Amt	: Rs 96,072.00/-

BL No. : BLPLJEA2300619 Total : Rs 95,895.00/-

Invoice No.	Invoice Type	Valid Till	Partial	Inv Amt	Inv W/TDS	Inv Payment Amt	Remarks
	Freight		No	95,895.00	0.00	95,895.00	D O CHARGES

29/8/24.

SUPERINTENDENT OF CUSTOMS (P)

The Gazette of India
EXTRAORDINARY
PART-II-Section 3-Sub-section (ii)
PUBLISHED BY AUTHORITY
No. 1037 NEW DELHI, TUESDAY. NOVEMBER 18, 2003/KARTIKA 27, 1925

MINISTRY OF AGRICULTURE
(Department of Agriculture & Cooperation)

NOTIFICATION
New Delhi, the 18th November, 2003.

S.O.1322 (E). — In exercise of the powers conferred by sub-section (1) of Section 3 of the Destructive Insects and Pests Act, 1914 (2 of 1914), the Central Government hereby makes the following Order, for the purpose of prohibiting and regulating the import into India of agricultural articles mentioned herein, namely:-

CHAPTER I
Preliminary

1. **Short title and commencement.** –

(1) This order may be called the Plant Quarantine (Regulation of Import into India) Order, 2003.

(2) Sub-clause (22) of clause 3 shall come into force on the 1st day of April, 2004 and all other provisions of this Order shall come into force on the 1st day of January, 2004.

2. **Definitions.** – In this Order, unless the context otherwise requires. –

(i) "additional declaration" means a statement that is required by an importing country to be entered in a phytosanitary certificate and which provides specific additional information pertinent to the phytosanitary condition of a consignment;

(ii) "bio-control agent" means any biological agent such as parasite, predator, parasitoid, microbial organism or self replicating entity that is used for control of pests;

(iii) "consignment"- means a quantity of seeds, plants and plant products or any regulated article consigned from one party to other at any one time shipment and covered by a phytosanitary certificate, bill of entry of customs, shipping/airway bill or invoice;

(iv) "cotton" includes ginned cotton, cotton linters and dropping, tripping, fly and other waste products of cotton mill other than yarn waste, but does not include cotton seed or un-ginned cotton;

(v) "form" means a form appended to this Order

(vi) "fruit" means any fleshy portion of the plant, that contains seeds, which is used for consumption, including seedless fruit both fresh and dry but does not include preserved or prickled or frozen fruits.

(vii) "grain" means seeds intended for processing or consumption and not for sowing or propagation.

(viii) "germplasm" means plants in whole or in parts and their propagules including seeds, vegetative parts, tissue cultures, cell cultures, genes and DNA based sequences that are held in a repository or collected from wild as the case may be and are utilized in genetic studies or plant breeding programmes for crop improvement;

(ix) "import" means an act of bringing into any part or place of territory of Republic of India any kind of seed, plant or plant product and other regulated article from a place out side India either by sea, land, air or across any customs frontier;

(x) "import permit" means an official document authorizing importation of a consignment in accordance with specified phytosanitary requirements;

(xi) "inspection authority" means an authority notified by the Central Government from time to time or an officer of the Directorate of Plant Protection, Quarantine & Storage duly authorized by the Plant Protection Adviser (PPA) for the purpose of approval and certification of post-entry quarantine facilities and inspection of growing plants in such facilities in accordance with guidelines issued by PPA;

(xii) "issuing authority" means an authority as envisaged under Schedule-IV of this order or duly notified by the Central Government from time to time either generally or specifically for issuance of import permit;

(xiii) "notification" means a notification published in the official Gazette and the expression "notifies" shall be construed accordingly;

(xiv) "noxious weeds" mean any weed harmful or hazardous or unwholesome to human beings, animal life or parasitic on plant species;

(xv) "packing material" means any kind of material of plant origin used for packing, which shall include hay, straw, wood savings, wood chips, saw dust, wood waste, wooden pallets, dunnage mats, wooden packages, coir pith, peat or sphagnum moss etc;

(xvi) "pest" means any biotic agent capable of causing any injury or damage to plants and plant products and include any form or stage of insects, mites, snails, slugs, worms, nematodes, algae, fungi, protozoa, bacteria, actinomycetes, viruses, viroids and molecutes and also include genetically engineered or modified organisms and weeds;

(xvii) "pest risk analysis" means the process of evaluating biological or other scientific and economic evidence to determine whether a pest should be regulated and strength of any phytosanitary measures to be taken against it;

(xviii) "phytosanitary certificate" means a certificate issued in the model format prescribed under the International Plant Protection Convention of the Food & Agricultural Organization and isssued by an authorized officer at the country of origin of consignment or re-export;

(xix) "plant" means a living plants and parts thereof including seed and germplasm;

(xx) "plant product" means an un-manufactured material of plant origin including grain and those manufactured products that, by their nature or that of their processing, may create risk for the introduction and spread of a pest.

(xxi) "Plant Protection Adviser" means the Plant Protection Adviser to the Government of India, Directorate of Plant Protection, Quarantine and Storage;

(xxii) "point of entry" means any sea port, airport, or land-border check-post or rail station, river port, foreign post office, courier terminal, container freight station or inland container depot notified as specified in Schedule-I or Schedule-II or Schedule-III as the case may be;

(xxiii) "post-entry quarantine" means growing of imported plants in confinement for a specified period of time in a glass house, screen house, poly house or any other facility, or isolated field or an off-shore island that is established in accordance with guidelines/standards and are duly approved and certified by an inspection authority notified under this order;

(xxiv) "quarantine pest" means a pest of potential economic importance to the area endangered thereby and not yet present there, or present but not widely distributed and being officially controlled;

(xxv) "regulated article" means any article the import of which is regulated by this order;

(xxvi) "schedule" means a Schedule to this Order;

(xxvii) "seeds" mean seeds of agricultural and horticultural crops and forest plant species produced by sexual reproduction and shall include naked seeds (cones) produced by gymnosperms and seed sprouts meant for propagation or consumption.

(xxviii) "soil" means earth, sand, clay, silt, loam, compost, manure, peat or sphagnum moss, litter, leaf waste or any organic media that support plant life and shall include ship ballast or any organic medium used for growing plants.

(xxix) "timber" means a form of dead wood, log and lumber cut from plants, with or without bark or sawn and sized, which is used for manufacturing veneer, plywood, particle or chip board and making building material, furniture, packages, pallets, sports goods and handicrafts;.

(xxx) "tissue cultured plant" means any part of a plant or plant tissue or plantlet grown under aseptic or sterile conditions in flasks or other suitable container on appropriate media and shall include ex-agar washed plant lets;

CHAPTER II
General conditions for import

3. Permits for Import of plants, plant products etc.

(1) No consignment of plants and plant products and other regulated articles (hereinafter referred to as 'consignments') shall be imported into India without a valid permit issued under this Order.

(2) No categories of plant materials in respect of the plant species or variety mentioned in Schedule-IV shall be allowed to be imported into India from the countries mentioned against each in column (4) of the said Schedule.

(3) Every applications for a permit under this clause shall be made at least one month in advance to the Issuing Authority as listed in Schedule-X, in Form PQ 01 for the import of plants and plant products for consumption and processing and in form PQ 02 for import of seeds and plants for propagation covered under Schedule-V, VI and VII.

(4) Commercial import of consignments of seeds of coarse cereals, pulses, oil seeds and fodder seeds and seeds/stock material of fruit plant species for propagation shall only be permitted based on the recommendations of EXIM Committee of Department of Agriculture & Cooperation, except the trial material of the same as specified in Schedule-XII of Plant Quarantine Order.

(5) A fee of Rs.150/- shall be payable along with the application for the import of seeds, fruits and plants for consumption and Rs.300/- for application for the import of seeds and plants for sowing or planting and the fee shall be payable in the form of Demand Draft payable to the Competent Authority having jurisdiction.

(6) The Issuing Authority as listed in Schedule-X shall issue permit in quadruplicate in form PQ 03 for import of plants and plant products for consumption and in form PQ 04 for import of seeds and plants for sowing or planting, if he is satisfied that the applicant meets all the necessary conditions. One copy of import permit shall be forwarded to the exporter in advance to facilitate incorporation of import permit number in the phytosanitary certificate issued by the exporting country. The import permit shall be issued subject to such restrictions and conditions prescribed under Schedule-V, VI and VII.

(7) No import permits shall be issued for consignments other than those listed in Schedule-V, VI and VII, unless the pest risk analysis (PRA) is carried out in accordance with the guidelines issued by the Plant Protection Adviser (PPA) based on the international standards and subject to such restrictions and conditions specified there of. For this purpose the importer shall file an Import PRA request form with PPA. The process of PRA involves the categorization of pests associated with the commodity into quarantine pests; evaluation of their introduction potential; critical assessement of economic and environmental impact of their introduction; and specification of risk mitigating measures against them. The completion of PRA process may involve the visit of

phytosanitary experts to the country of export to carry out pre-shipment inspections, evaluate post–harvest treatment technologies and quarantine inspection and certification facilities. In the event of interception of a quarantine pest in imported consignment, further import of consignments shall be suspended until earlier PRA in respect of the consignment is reviewed and the risk mitigating measures are evaluated.

(8) The issue of permit may be refused or withheld by the issuing authority after giving reasonable notice to the applicant and for reasons to be recorded in writing.

(9) The import permit issued shall be valid for a period of six months from the data of issue and valid for successive shipment provided the exporter and importer, bill of entry, country of origin and phytosanitary certificate are the same for the entire consignment. The issuing authority may, on request, extend the period of validity for a further period of six months after charging Rs. 200/- and Rs. 100/- as revalidation fee for propagation and consumption plant material respectively provided such request for extension of validity is made to the issuing authority before the expiry of the permit with adequate reasons to be recorded in writing. The quantity mentioned in the import permit if exceeds by up to 10% maybe allowed by charging additional inspection fee and import permit fee provided the excess quantity reflected in the phytosanitary certificate from the country of exporting. The import permit will become invalid if quantity exceeds more than 10% of the quantity of import permit. Suppression of the facts or any material information while issue of import permit is liable to be cancelled or with drawn.

(10) The import permit issued shall not be transferable and no amendments to the permit shall be issued except for change of point of entry subject to reasons to be recorded in writing.

(11) An orange and green colour tag shall be issued in form PQ 05 in the case of permits issued for import of seeds and plants for sowing or planting so as to facilitate the identification of consignments at the time of their arrival at the point of entry.

(12) No consignment of seed or grain shall be permitted to be imported with contamination of quarantine weeds, which are listed in Schedule-VIII unless the said consignment has been devitalized by the exporting country and a certificate to that effect has been endorsed in the phytosanitary certificate issued by the exporting country. Every application for quarantine inspection and clearance shall be made in Form PQ 15.

(13) All the consignments of plants and plant products and other regulated articles shall be imported into India only through ports of entry as specified in Schedule-I and Inland Container Depots/Container Freight Stations and foreign post offices falling within the jurisdiction of concerned plant quarantine station operating here under or those notified by the Government from time to time in this behalf

(14) All consignments of seeds and plants for propagation and regulated articles such as live insects, microbial cultures, bio-control agents and soil shall only be imported into India through regional plant quarantine stations of Amritsar, Chennai, Kolkata, Mumbai or New Delhi or through any other points of entry as may be notified from time to time for this purpose, provided that no import of germplasm/transgenic plant material and genetically modified organisms shall be permitted through New Delhi Airport.

(15) On arrival, at the first point of entry the consignment shall be inspected by the Plant Protection Adviser or any other officer duly authorized by him in this behalf and appropriate samples shall be drawn for laboratory testing, in accordance with the guidelines issued by Plant Protection Adviser from time to time.

(16) The Plant Protection Adviser or the officer authorized by him may, after inspection and laboratory testing, fumigation, disinfection or disinfestation, as may be considered necessary by him, accord quarantine clearance for the entry of a consignment or grant provisional clearance for growing under post-entry quarantine, as the case may be in form PQ 16 and or order deportation or destruction of the consignment in form PQ 17 in the event of non-compliance with the restrictions and conditions specified in this Order.

(17) Where fumigation or disinfestation or disinfection is considered necessary in respect of a consignment of plants, seeds and fruits the importer shall on his own and at his cost arrange for the fumigation, disinfection or disinfestation of the consignment, through an agency approved by the Plant Protection Adviser under the supervision of an officer duly authorized by the Plant Protection Adviser in that behalf.

(18) It shall be the responsibility of the importer or his authorized agent. –

(i) to file an application for the quarantine inspection of imported seeds, plants and plant products or other regulated articles in the form PQ 15 along with copies of relevant documents and fees as prescribed under Schedule-IX payable by a demand draft to the competent authority

(ii) to provide information on any plant and plant product and other articles covered under this Order and which are imported by him/her or are in his/her possession, to Plant Protection Adviser or any officer duly authorised by him;

(iii) to bring the consignments to the concerned plant quarantine station or to place of inspection, fumigation or treatment as directed by Plant Protection Adviser or any officer duly authorised by him;.

(iv) to permit drawing of appropriate samples for inspection and laboratory investigation and extend necessary facilities towards the same;

(v) to open, repack and load into or unload from the fumigation chamber and seal the consignment;

(vi) to remove them after inspection and treatment according to the directions issued by the Plant Protection Adviser or any officer authorised by him;

(vii) to arrange deportation or destruction of the consignment at the cost of importer as may be deemed necessary by Plant Protection Adviser or an officer authorized by him

(19) No consignment or container carrying plants and plant products intended for other countries shall be allowed transit through or transshipment at air or sea ports or land customs stations, unless they are packed in such a manner so as not to permit spillage of material or contamination with

soil or escape of any pest, and subject to the condition that the package or container shall not be opened or seals are broken any where in India

(20) No consignment shall be permitted import unless accompanied by a Phytosanitary Certificate issued by an authorized officer at the country of origin in the form PQ 21 or at the country of re-export in form PQ 22;

Provided that cut flowers, garlands, bouquets, dry fruits/nuts etc., weighing not more than two kilograms imported for personal consumption may be allowed to be imported without a Phytosanitary Certificate or an import permit.

(21) No consignment packed with the packaging material specified in clause 2(xiii) of this order shall be permitted import unless appropriately treated. The treatments shall include heat-kiln treatment at 56^0 C for a minimum of 30 hrs or Methyl Bromide fumigation at 48 g/cum for 32 hours or chemical impregnation of wood with wood preservatives such as copper chrome arsenic or any other approved treatment as per international standards and the treatment shall be endorsed in phytosanitary certificate.

(22) No article packed with packaging materials shall be released by the proper officers of customs unless the consignment is accompanied by a phytosanitary certificate in respect of said packing material;

Provided that if no phytosanitary certificate is furnished in respect of said packaging material, the proper officer of customs shall grant out of charge only after clearance is obtained from local plant quarantine authorities, who shall grant clearance from the quarantine angle and may, if deemed fit, subject the said packaging material to treatment at the expense of importer.

Provided further nothing contained in this clause shall be applicable to packaging materials in respect of bonafide passenger baggage containing goods other than plants and plant products.

4. **Import of soil, etc.** - No import of soil, earth, compost, sand, plant debris along with plants, fruits and seeds shall be permitted except under the following conditions: -

(i) The consignments of soil, earth, clay and similar material for any microbiological, soil-mechanics, or mineralogical investigations and peat for horticultural purposes may be permitted through specified air or sea ports or land custom station, on applications made for that purpose;

(ii) The application for the purpose referred to in (i) above shall be made to the Plant Protection Adviser, at least one month in advance, in form PQ 06 along with a registration fee of Rs. 200/- by a bank draft drawn in favour of Accounts Officer, Directorate of Plant Protection, Quarantine & Storage, N.H.IV., Faridabad-121001.

(iii) The Plant Protection Adviser may, after scrutiny of the application, and if satisfied of the purpose, for which such consignment is being imported, issue special permit in Form PQ 07

(iv) The consignments soil, peat or sphagnum moss etc., shall be inspected, fumigated, disinfected or disinfested by the importer from an agency approved by the Plant Protection Adviser under the supervision of an officer duly authorized by Plant Protection Adviser.

5. **Fees for inspection, fumigation, etc.** -The importer of the consignment or his agent shall pay to the Plant Protection Adviser or any other officer duly authorized by him in this behalf, the fees prescribed in Schedule-IX towards inspection, fumigation, disinfestation, disinfection of consignment.

6. **Permits required for import of Germplasm, Transgenic or Genetically Modified Organisms -**

(1) No consignment of germplasm/transgenics/Genetically Modified Organisms (GMOs) shall be imported into India for research/experimental purpose without valid permit issued by the Director, National Bureau of Plant Genetic Resources, New Delhi -110012.

(2) Every application for import of plant germplasm/ transgenics/genetically modified organisms for research/experimental purpose by the public/private organizations will be made to the Director, National Bureau of Plant Genetic Resources, New Delhi in form PQ 08 and the permit shall be issued in form PQ 09 in triplicate and a red/green tag in PQ 10 for germplasm and a Red/White tag in PQ 11 for transgenic/Genetically Modified Organisms. Such permits for import of transgenic/Genetically Modified Organisms shall be issued subject to the approval of Review Committee on Genetic Manipulation (RCGM) set- up by Department of Biotechnology under the provisions of sub-rule (2) of rule 4 of the Rules for the manufacture, use, import, export and storage of hazardous micro-organisms, Genetically engineered organisms or cells made under Sections 6, 8 and 25 of the Environment (Protection) Act, 1986 (29 of 1986) and subject to such restrictions and conditions prescribed thereof.

(3) No imported consignments of plant germplasm/ transgenics/ genetically modified pests shall be opened at the point of entry and it shall be forwarded to the Director, National Bureau of Plant Genetic Resources, New Delhi.

7. **Permit required for import of live insects and microbial cultures -**

(1) No Consignment of live insects, microbial cultures or bio-control agents shall be permitted into India without valid import permit issued by the Plant Protection Adviser.

(2) Every application for permit to import insects or microbial cultures including algae or bio-control agents, shall be made in the form PQ12 at least two months in advance to Plant Protection Adviser along with a fee of Rs. 200/- towards registration in the form of bank draft issued in favour of the Accounts Officer, Directorate of Plant Protection Quarantine and Storage, Faridabad-121001.

(3) The Plant Protection Adviser shall issue the permit in Form PQ13 in triplicate, if satisfied of the purpose for which import is made and subject to such conditions imposed thereon. A yellow-green colour tag or label in the form PQ14 shall be issued which shall be affixed on the parcel at the time of export.

(4) All the consignments of insects, microbial cultures and bio-control agents shall be permitted only through specified points of entry. The consignment of beneficial insects shall be accompanied by a certificate issued by National Plant Protection Organisation at the country of origin with additional declarations for freedom from specified parasites and parasitoids and the bio-control agents free from hyper-parasites. The consignment of beneficial insects/bio-control agents shall be subjected to post-entry quarantine as may be prescribed by the Plant Protection Adviser.

8. Permit required for import of plants and plant products –

(1) No consignment of plants and plant products, if found infested or infected with a quarantine pest or contaminated with noxious weed species shall be permitted to be imported.

(2) Every vessel carrying out bulk shipment of grains shall be inspected on board by an officer duly authorized by Plant Protection Adviser before the same accorded permission to off-load the grain at the notified port of entry. On inspection, if found free from quarantine pests and noxious weed species, permission shall be accorded to off-load the grain at the port or order fumigation/treatment of grain on board or immediately upon unloading at the port, as the case may be, before such permission is granted for movement outside the port and subject to such conditions as imposed thereon.

(3) The bulk shipment (s) of transgenic plants or plant products or genetically modified organisms shall be dealt as per the provisions of the Rules for manufacture, use, import, export and storage of hazardous micro-organisms, Genetically engineered organisms or cells made under Sections 6, 8 and 25 of the Environment (Protection) Act, 1986 (29 of 1986) or under the mechanism established as per the provisions of Biosafety Protocol by the Ministry of Environment and Forests.

9. Permit for import of timber –

(1) No consignment of timber shall be permitted import unless the following conditions and requirements are met with, namely:-

(a) The timber shall be stripped off its bark, either be squared or rounded and accompanied by an official statement that the wood has been appropriately fumigated/treated and such treatment shall be endorsed in the phytosanitary certificate issued at the country of origin or re-export, as the case may be;

(b) The timber shall be marked 'kiln-dried' or with any internationally recognized mark.

(2) All the consignments of timber shall be inspected on board prior to unloading at the port of arrival by an officer duly authorised by PPA and, if necessary, fumigated/treated on board before unloading.

Provided that the above conditions shall not apply for containerized cargo, which shall be inspected by an authorized PQ officer after unloading of the containers from the ship at the port/container freight station or Inland Container Depots under the jurisdiction of concerned Plant Quarantine Station.

CHAPTER III
Special conditions of Import

10. Special conditions for import of plant species –

(1) In addition to the general conditions listed above in Chapter-II, the plant species herein after mentioned in Schedule-V, VI and VII shall not be permitted to be imported except when specifically authorized or covered under import permit issued by an appropriate issuing authority and subject to such restrictions and conditions specified in this Chapter.

(2) Every consignment of plant species herein specified in Schedule-V and VI shall be accompanied by a Phytosanitary Certificate issued by the authorized officer at country of origin or Phytosanitary Certificate–reexport issued by the country of re-export along with attested copy of original phytosanitary certificate, as the case may be, with the additional declarations being free from pests mentioned under Schedule-V and VI of this order or that the pests as specified do not occur in the country or state of origin as supported by documentary evidence thereof.

(3) General conditions shall apply to all consignments including in respect of those mentioned in Schedule V, VI and VIII.

CHAPTER IV
Post-entry Quarantine

11. Post-entry Quarantine -

(1) Plants and seeds, which require post-entry quarantine as laid down in Schedule II of this order, shall be grown in post-entry quarantine facilities duly established by importer at his cost, approved and certified by the Inspection Authority as per the guidelines prescribed by the Plant Protection Adviser.

(2) The period for which, and the conditions under which, the plants and seeds shall be grown in such facilities shall be specified in the permit granted under clause 3.

(3) Nothing contained in Sub-clause (1) shall apply to the import of tissue-cultured plants that are certified virus-free as per Schedule-V and VI, but such plants, shall be subjected to inspection at the point of entry to ensure that the phytosanitary requirements are met with.

(4) Every application for certification of post-entry quarantine facilities shall be submitted to the inspection authority in Form PQ 18. The inspection authority if satisfied after necessary inspection and verification of facilities shall issue a certificate in Form PQ 19.

(5) At the time of arrival of the consignment, the importer shall produce this certificate before the Officer-in-Charge of the Quarantine Station at the entry point along with an undertaking in form PQ 20.

(6) If the Officer-in-Charge of the Quarantine Station, after inspection of the consignment is satisfied, shall accord quarantine clearance with post-entry quarantine condition on the production, by an importer, of a certificate from the inspection authority with the stipulation

Courtesy translation

SEÑOR
ASHISH KUMAR SRIVASTAVA
JOINT SECRETARY - PLANT PROTECTION
DEPARTMENT OF AGRICULTURE & FARMERS WELFARE
MINISTRY OF AGRICULTURE AND FARMERS WELFARE

Mr. Kumar:

As you are aware, since 2020, Chile changed the form of issuance of Phytosanitary Certificates (CF) to its country, the date on which our NPPO stopped issuing CF on paper with security measures and proceeded to issue it in digital format with the following features:

- CF issued with Advanced Electronic Signature of the State of Chile.
- CF with QR code, which allows it to be viewed, validated and authenticated online.
- CF electronically sealed with the Stamp of the Ministry of Agriculture of Chile.

In addition, as a complementary security measure, NPPOs were urged to review and validate the printed copies presented by users for the shipment entry processes, as well as for future re-exports, in an encrypted link designed for this purpose:

http:// multipuerto.sag.gob.cl/visitante/busquedaFito.asp

This information was communicated through Letter No. 4558/2020 to all IPPC contact points, as well as through WTO Notification No. G-SPS-GEN-1822/2020 (attached).

In this context and in accordance with the requests by DA&FW for validation of the authenticity of CF printouts of shipments of Chilean kiwis that are re-exported from the United Arab Emirates, and in which it is detected that:

- There were printed documents that were not available in the encrypted link, or the content of these copies did not correspond to the information published in said SAG web link.
- On the other hand, shipments of fresh kiwis are identified that were re-exported, several months after the cargo entered their country.

Given that it has not been feasible to establish adequate controls at destination to avoid misuse of Chilean digital CF, it is reported that, as of June 15, 2024, the form of CF issuance for fruit and vegetable shipments to the United Arab Emirates will be reversed., going back to the issuance of "CF on paper with security measures", a measure that will apply until an Electronic Certification agreement is reached in that country.

Finally, in the case of receiving re-export shipments of fresh Chilean kiwis from the United Arab Emirates, we ask that you consider the conventional security measures of phytosanitary certificates of Chilean origin in paper format, which are detailed in the attached document.

Yours sincerely,

Servicio Agrícola y Ganadero. División Asuntos Internacionales. Av. Bulnes N°140, piso 5°, Santiago, Chile.
Fono: 56 2 2345 1576 E-mail: sagmercados@sag.gob.cl
Web: http://www.sag.cl

SUPERINTENDENT OF CUSTOMS (PR)

JOSÉ ARTURO GUAJARDO REYES
NATIONAL DIRECTOR
AGRICULTURAL AND LIVESTOCK SERVICE

Servicio Agrícola y Ganadero. División Asuntos Internacionales. Av. Bulnes N°140, piso 5°. Santiago, Chile.
Fono: 56 2 2345 1576 E-mail: sagmercados@sag.gob.cl
Web: http://www.sag.cl

Tax Invoice

MAATA
[illegible] 1ST FLOOR, M G ROAD,
[illegible] PANVEL, NAV[illegible] MUMBAI-410206.
[illegible]
GST No. 27AFRP[illegible]127
State Name: Maha[illegible]ashtra, Code: 27

Consignee (Ship[illegible])
IM KIWI FRU[illegible]MPANY

Buyer (Bill to)
IM KIWI FR[illegible]MPANY

Invoice No. 2	Dated 31-Oct-2023
Delivery Note	Mode of Payment BANK TRANSFER
Reference No. & Date. 2 dt. 31-Oct-2023	Other References
Buyer's Order No.	Dated
Dispatch Doc No.	Delivery Note Date
Dispatched through GHK COLD STORE, TURBHE APMC	Destination

MODE OF PAYMENT:
BANK TRANSFER

SR. No.	Description Of Item	GST	Quantity	Rate	Per	Amount
1	FRESH K[illegible] FRUIT	0%	550 BASKETS	1,090	10 KG BASKET	5,99,500.00
	Rounded [illegible] to					6,00,000
	RTGS- [illegible]2023103150026381 DATE- 3[illegible]2023					
	Total					₹ 6,00,000

Amount Charge[illegible] (in words)
INR SIX LAK[illegible] Only

E. & O.E

Declaration
We declare [illegible] this invoice shows the actual price [illegible] the goods described and that all p[illegible]culars are true and correct.

for M/S MAATA

Authorised Signatory

This is a Computer Generated Invoice.

Tax Invoice

ATA
[illegible] PANVEL [illegible]
[illegible]
[illegible]
[illegible], Code : 27

Invoice No. 3	Dated 03-Nov-23
Delivery Note	Mode of Payment BANK TRANSFER
Reference No. & Date. 3 dt. 03-Nov-23	Other References
Buyer's Order No.	Dated
Dispatch Doc No.	Delivery Note Date
Dispatched through OHK COLD STORE, TURBHE-APMC	Destination
MODE OF PAYMENT: BANK TRANSFER	

Consignee (Ship to)
IM FRUIT COMPANY IC

Buyer (Bill to)
IM FRUIT COMPANY IC

SR k.	Description Of Item	GST	Quantity	Rate	Per	Amount
1	FRESH KIWI FRUIT	0%	459 BASKETS	1,090	10 KG BASKET	5,00,310.00
	IM FRUIT COMPANY IC RTGS- ICIC[illegible]520231031002477763 DATE- 31.10.2023					2,00,000
	IM FRUIT COMPANY IC RTGS- ICIC[illegible]520231103000458799 DATE- 03.11.2023					3,00,000
	Rounded off					[illegible] 310
	Total					₹5,00,000.00

E. & O.E

Amount Chargeable (in words)
INR FIVE LAKH Only

for M/S MAATA

Authorised Signatory

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

This is a Computer Generated Invoice

Tax Invoice

MAA

160/A, [illegible] MAHAL, FIRST FLOOR, M G ROAD,
OLD PANVEL, NAVI MUMBAI 410206.

[illegible] 90642 90613

GST No. 27AFR[illegible]1ZA1Z7

State Name : Maharashtra, Code : 27

Invoice No. 4	Dated 04-Nov-23
Delivery Note	Mode of Payment BANK TRANSFER
Reference No. & Date. 4 dt. 03-Nov-23	Other References
Buyer's Order No.	Dated
Dispatch Doc No.	Delivery Note Date
Dispatched through GHK COLD STORE, TURBHE APMC	Destination

Consignee (Ship to)
SAAD FRUIT CO

Buyer (Bill to)
SAAD FRUIT CO

MODE OF PAYMENT:
BANK TRANSFER

SR №	Description Of Item	GST	Quantity	Rate	Per	Amount
1	*FRESH KIWI FRUIT*	0%	426 BASKETS	1,090	10 KG BASKET	4,64,340.00
	SAAD FRUIT CO RTGS- ICICR42023110400531635 DATE- 04.11.2023 AMOUNT- 7,00,000/- LESS- WEIGHT LOSS ADJUSTED RTGSKKBKR52023112100652514 AMOUNT 2,35,684.25/- NET AMOUNT 4,64,315.75					4,64,315.75
	Total					₹4,64,315.75

Amount Chargeable (in words) E. & O.E

INR TWENTY FOUR LAKH SIXTY FOUR THOUSAND THREE HUNDRED AND FIFTEEN RUPEES AND SEVENTY FIVE PAISA Only

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

for M/S MAATA

Authorised Signatory

This is a Computer Generated Invoice

Tax Invoice

MAATA
... MOTI MAHAL, FIRST FLOOR, M G ROAD,
... PANVEL, NAVI MUMBAI-410206.
... 96642 96643
GST No: 27AFRPR8443A1Z7
State Name : Maharashtra, Code : 27

Invoice No. 5	Dated 10-Nov-23
Delivery Note	Mode of Payment BANK TRANSFER
Reference No. & Date. 5 dt. 10-Nov-23	Other References
Buyer's Order No.	Dated
Dispatch Doc No.	Delivery Note Date
Dispatched through GHK COLD STORE, TURBHE-APMC	Destination

Consignee (Ship to)
FRUIT VALLEY

Buyer (Bill to)
FRUIT VALLEY

MODE OF PAYMENT:
BANK TRANSFER

SR No	Description Of Item	GST	Quantity	Rate	Per	Amount
1	*FRESH KIWI FRUIT*	0%	918 BASKETS	1,090	10 KG BASKET	10,00,620.00
	Rounded off to DATE- 10.11.2023					10,00,000.00
	Total					₹ 10,00,000.00

Amount Chargeable (in words) E. & O.E
INR TWENTY TEN LAKHS Only

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

for M/S MAATA

Authorised Signatory

This is a Computer Generated Invoice

SUPERINTENDENT OF C...