



प्रधानआयुक्त (सामान्य) सीमा शुल्क का कार्यालय

OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL)

कस्टम ब्रोकरअनुभाग, नवीन सीमा शुल्क भवन,

CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE,

बेलार्ड इस्टेट, मुंबई - I

BALLARD ESTATE, MUMBAI ZONE - I

F.NO. GEN/CB/4/2025-CBS

Date: 12 .03.2025

DIN:- 2025 03770000 0091919B

SHOW CAUSE NOTICE No. 81 /2024-25

**REGULATION 17 OF THE CUSTOMS BROKER LICENSING REGULATIONS,
2018**

M/s Shantilal Devji & Co. (CB-11/116) (PAN:- AAASF5142H), having office address at 51, Floor-3 Plot - 56, Ashok Chamber Devji Ratanshi Marg, Mumbai-400009 (hereinafter referred to as the Customs Broker/CB) are holding a regular Customs Broker License No. 11/116) issued by the Commissioner of Customs, Mumbai under Regulation 10(1) of the Customs House Agents Licensing Regulations (CHALR), 1984 (now regulation 7(2) of Customs Broker Licensing Regulations, 2018 (CBLR)) and as such they are bound by the regulations and conditions stipulated therein.

2. An offence report in the form of Show Cause Notice No. 165/AC/EXP.ASSMT/2024-25/ACC(X) dated 18.12.2024 issued by Assistant Commissioner of Customs (Export Assessment Section), ACC, Mumbai was received in the Customs Broker Section in case of fraudulent exports by exporter **M/s. Dorf Ketal Chemicals India Pvt Ltd (IEC- 0392032937)** and involving the Customs Broker, wherein inter-alia following were informed:

3. M/s. Dorf Ketal Chemicals India Pvt Ltd (IEC- 0392032937) (hereinafter referred to as the Exporter) had filed **Shipping Bill No. 3159324 dated 12.08.2024** having total FOB of Rs. 82.85/- (Rupees Eighty-Two and paise Eighty-Five only) at INBOM4 (Air Cargo Complex, Mumbai) through their Customs Broker (CB) M/s. Shantilal Devji & Co.(AAASF5142H) (CB-11/116) for

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clearance of item declared as "2-(diethylamino)-ethanol" with the declared country of destination as **Singapore**.

4. Upon assessment of the above mentioned Shipping Bill it was found that the declared item is 2-(diethylamino)-ethanol **CAS no: 100-37-8** filed under HSN 38119000. Prima Facie it was assessed that the said item i.e. 2-(diethylamino)-ethanol CAS no: 100-37-8 can be found in the **Appendix 3** (List of SCOMET Items) to Schedule-2 of ITC(HS) Classification of Export and Import Items, 2018 as mentioned below:

" 1D Export of chemicals in this category is allowed to countries specified in Table 1 without an export licence subject to the condition that the exporter shall notify the Department of Chemicals & Petro-chemicals, Ministry of External Affairs (**D&ISA**) and the **DGFT** within 30 days of such export in the prescribed format (**Aayat Niryat Form**) along with the **End-Use Certificate** and submit to the DGFT a copy of the bill of entry into the destination country within 30 days of delivery.

Export of chemicals in this category to other countries shall be restricted and will be allowed only against an export license, and in that case the exporter shall submit to the DGFT a copy of the bill of entry into the destination country within 30 days of delivery.

SR no.	SCOMET Entry	Chemical	CAS no
5	1D005	Diethylaminoethanol	100-37-8

5. The said exporter hadn't filed any Export License and thus it was assessed that the said chemical may be restricted under SCOMET list.

6. The matter was thereafter investigated by SIIB (X) on 20.08.2024. The goods were examined by SIIB(X) in presence of Sh. Gorakhnath M Gaikwad, H-Card Holder (527/2020) of Shantilal Devji & Co. an authorized representative of exporter on 23.08.2024 and were seized on the same day.

6.1. During investigation, it was found that SCOMET items are governed by the specific provisions of

(i) Chapter IVA of the FT(D&R) Act, 1992 as amended from time to time,

(ii) Appendix-3 to Schedule 2 of ITC(HS) classification of Export and Import items as amended from time to time and



(iii) Para 2.73-2.82 of Hand Book of Procedures governing export authorisations.

DGFT vide Notification No. 05/2015-20 dated 24.04.2017 made amendments in the then existing Appendix 3 of Schedule 2 of ITC (HS) classification of Export and Import items. Later on, DGFT vide Notification No. 47/2015-20 dated 20.12.2021 made further amendments in the existing Appendix 3 of Schedule 2 of ITC (HS) classification of Export and Import items. As per serial no. 5 of Table A of Schedule 2 of ITC (HS) classification of Export and Import items, export of SCOMET item is governed as per conditions indicated in Appendix-3 of Schedule 2 of ITC (HS) classification of Export and Import items, 2012.

7 . Special Chemicals, Organisms, Materials, Equipment and Technologies (SCOMET) are listed in Appendix-3 to Schedule 2 of ITC (HS) classification of Export and Import items. Appendix-3 contains list of goods/services/technologies which are considered as dual use items, i.e. which potentially have both civil as well as military applications and are capable of being deployed as weapons of mass destruction. Further, items on the SCOMET list are organised in 09 categories (from category 0 to category 8).

7.1. Relevant portion of Appendix-3 to Schedule 2 (Export Policy) of ITC (HS), 2018 is reproduced below:

Category 1 Toxic chemical agents and other chemicals

1D Export of chemicals (Excluding Software and Technology) listed in 1D below is allowed to the countries specified in Table 1 on the basis of a one-time General authorization for export of Chemicals and related equipment's (GAEC) issued by DGFT, subject to the following conditions (including those below) and the procedure as prescribed from time to time:

I. The exporter is required to register and obtain General authorization for export of Chemicals and related equipment's only once during the validity period. Subsequent export/re-export is subject to post reporting(s) on quarterly basis to relevant Govt. authorities;

II. General authorization for export of Chemicals and related equipment's issued for export / re-export of SCOMET items under the above Categories / Sub Categories (excluding software and technology) shall be valid for a period of five years from the date of issue of General authorization for export of Chemicals and related equipment's subject to subsequent post reporting(s) on quarterly basis to be reported within 30 days from the last quarter;

Table- 1



Argentina, Australia, Austria, Belgium, Bulgaria, Canada, Croatia, Republic of Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Japan, Republic of Korea, Latvia, Lithuania, Luxembourg, Malta, Mexico, Netherlands, New Zealand, Norway, Poland, Portugal, Romania, Slovak Republic, Slovenia, Spain, Sweden, Switzerland, Turkey, Ukraine, United Kingdom, United States.

Note: Export of items under 1D Category to the countries other than those specified in Table 1 and export of 1D category items related Software and Technology to any country shall be allowed only against an export authorisation and in compliance to the conditions and documentation specified under the respective Categories of SCOMET List.

Export of chemicals, related technology and software in this category to other countries shall be allowed only against an export authorisation, and in that case the exporter shall submit to the DGFT a copy of the bill of entry into the destination country within 30 days of delivery.

Sl. No.	SCOMET Entry	Chemical	CAS Number
1	1D001	2-Chloroethanol	(107-07-3)
2	1D002	3-Hydroxy-1-methylpiperidine	(3554-74-3)
3	1D003	3-Quinuclidone	(3731-38-2)
4	1D004	Ammonium bifluoride	(1341-49-7)
5	1D005	Diethylaminoethanol	(100-37-8)
6	1D006	Diisopropylamine	(108-18-9)
7	1D007	Dimethylamine	(124-40-3)
8	1D008	Dimethylamine hydrochloride	(506-59-2)
9	1D009	Hydrogen fluoride	(7664-39-3)
10	1D010	Methyl benzilate	(76-89-1)
11	1D011	O,O-Diethyl phosphorothioate	(2465-65-8)
12	1D012	O,O-Diethyl phosphorodithioate	(298-06-6)
13	1D013	Pinacolone	(75-97-8)
14	1D014	Phosphorus pentasulphide	(1314-80-3)
15	1D015	Potassium bifluoride	(7789-23-3)
16	1D016	Potassium cyanide	(151-50-8)
17	1D017	Potassium fluoride	(7789-23-3)
18	1D018	Sodium bifluoride	(1333-83-1)
19	1D019	Sodium cyanide	(143-33-9)
20	1D020	Sodium fluoride	(7681-49-4)
21	1D021	Sodium hexafluorosilicate	(16893-85-9)
22	1D022	Sodium sulphide	(1313-82-2)
23	1D023	Triethanolamine hydrochloride	(637-39-8)
24	1D024	Triisopropyl phosphate	(116-17-6)



25	1D025	Diethylamine	(109-89-7)
26	1D026	Methyl dichlorophosphate	(677-24-7)
27	1D027	Ethyl dichlorophosphate	(1498-51-7)
28	1D028	Methyl difluorophosphate	(22382-13-4)
29	1D029	Ethyl difluorophosphate	(460-52-6)
30	1D030	Diethyl chlorophosphite	(589-57-1)
31	1D031	Methyl chlorofluorophosphate	(754-01-8)
32	1D032	Ethyl chlorofluorophosphate	(762-77-6)
33	1D033	N,N-Dimethylformamide	(44205-42-7)
34	1D034	N,N-Diethylformamide	(90324-67-7)
35	1D035	N,N-Dipropylformamide	(48044-20-8)
36	1D036	N,N-Diisopropylformamide	(857522-08-8)
37	1D037	N,N-Dimethylacetamide	(2909-14-0)
38	1D038	N,N-Diethylacetamide	(14277-06-6)
39	1D039	N,N-Dipropylacetamide	(1339586-99-0)
40	1D040	N,N-Dimethylpropanamide	(56776-14-8)
41	1D041	N,N-Diethylpropanamide	(84764-73-8)
42	1D042	N,N-Dipropylpropanamide	(1341496-89-6)
43	1D043	N,N-Dimethylbutanamide	(1340437-35-5)
44	1D044	N,N-Diethylbutanamide	(53510-30-8)
45	1D045	N,N-Dipropylbutanamide	(1342422-35-8)
46	1D046	N,N-Diisopropylbutanamide	(1315467-17-4)
47	1D047	N,N-Dimethylisobutanamide	(321881-25-8)
48	1D048	N,N-Diethylisobutanamide	(1342789-47-2)
49	1D049	N,N-Dipropylisobutanamide	(13422700-45-1)

Technical note to Category 1:

Chemicals are listed by name, **Chemical Abstract Service (CAS) number** and CWC Schedule (where applicable). Chemicals of the same structural formula (e.g., hydrates) are controlled regardless of name or CAS number. CAS numbers are shown to assist in identifying whether a particular chemical or mixture is controlled, irrespective of nomenclature. However, CAS numbers cannot be used as unique identifiers in all situations because some forms of the listed chemical have different CAS numbers, and mixtures containing a listed chemical may also have different CAS numbers.

8. As can be seen in the preceding para, the item 2-(diethylamino)-ethanol is covered under the category of SCOMET, as mentioned at Sr. No. 05, SCOMET Entry No. 1D007 of list of Chemicals covered under 1D of Appendix-3 to Schedule 2 (Export Policy) of ITC(HS), 2018. The export of this item 2-(diethylamino)-ethanol to destination country **Singapore** requires a one-time General authorization for export of Chemicals and related equipment's (GAEC)



issued by DGFT.

8.1 Thus, the export of 2-(diethylamino)-ethanol is restricted in view of the Category 1D007 of Appendix-3 (SCOMET) to Schedule 2 (Export Policy) of ITC (HS), 2018. However, no such authorization for SCOMET item was uploaded in e-Sanchit by the exporter while the Shipping Bill No. 3159324 dated 12.08.2024 was filed.

9. PAST EXPORTS

Data of past exports from Aug 2019 to Oct 2024 from Air Cargo Complex, Sahar was

retrieved from ICES system and it was found that exporter has not exported 2-(diethylamino)-ethanol in the past.

10. BRC DETAILS

Data from 1.5 system was retrieved and it was found that during the period from 2020 to 2024 the exporter has exported 21 shipments in the past from ACC, Sahar Cargo. All the BRCs are realised within the stipulated time period.

1 1 . Export of 2-(diethylamino)-ethanol is restricted and permitted only against authorisation/export licence issued by DGFT and in compliance to the conditions and documentation specified under the respective Categories of SCOMET List. Hence, it appears that goods i.e. 2-(diethylamino)-ethanol (*export of which is restricted subject to export authorisation*) were exported by M/s Dorf Ketal Chemicals India Pvt Ltd through ACC, Sahar without export authorization in violation of the restrictions imposed in Schedule-2- Export Policy of ITC(HS), 2018 and Appendix-3 therein.

12. During the course of investigation, statements of following persons were recorded under Section 108 of the Customs Act, 1962 which is as under:

(i) Exporter Authorized Representative Statement dated 29.08.2024 (RUD-02) of Mr. Manoj Madhav Puthran, authorized representative of M/s Dorf ketal Chemicals India Pvt Ltd was recorded wherein he inter-alia stated that;

(a) M/s Dorf Ketal Chemicals India Pvt. Ltd is a manufacturer and merchant exporter, established in the year 1992 and the company deals with the export and domestic use of specialty chemicals;

(b) that they were sending the said sample for testing purpose and the said particular sample chemical mixture contains around 82.58 percent water, 7.42



percent 2- (diethylamino)-ethanol and 10 percent Erythorbic acid;

(c) that they were not aware that this small composition of mixture needed the export authorisation from DGFT; and

(d) that they had checked the regulation for Strategic Goods being exported to Singapore (our consignee destination), where it is mentioned that concentration less than 30 % by weight is not covered within the scope of Strategic Goods (SCOMET goods).

(ii) Customs Broker M/s. Shantilal Devji & Co. Statement dated 29.08.2024 of Sh. Rashesh Dilip Joshi, Partner of M/s. Shantilal Devji & Co. was recorded wherein he inter-alia stated that:

(a) the exporter had submitted the Non-SCOMET/NDPS declaration along with other documents for filing the Shipping Bill;

(b) that they on their end checked the product by its name "2-(diethylamino)-ethanol" in the SCOMET list and it was not showing with the said name" and they have been exporting the products for M/s Dorf Ketal Chemical India Pvt Ltd. for the last 10 years and there have been no issues like that previously;

(c) that they were fully aware of the SCOMET list and the items under the categories mentioned into it; and

(d) that for the said shipment, they had checked the product by its name "2-(diethylamino)-ethanol" in the SCOMET list and it was not showing with the said name.

13. Role of the Customs Broker.

13.1 From the statement recorded under Section 108 of Customs Act, 1962 of the Customs Broker, it appears that the Customs Broker M/s Shantilal Devji & Co. did not ask for export license in view of DGFT Notification No. 05/2015-20 dated 24.04.2017, vide which exporter was required to notify the Department of Chemicals & Petrochemicals, Ministry of External Affairs (D&ISA) and the DGFT within 30 days of such export in the prescribed format (Aayat Niryat Form) along with the End- Use Certificate and submit to the DGFT a copy of the bill of entry into the destination country within 30 days of delivery and that they communicated the same to the exporter as well.

13.2 From the statement recorded under Section 108 of Customs Act, 1962, it appears that the Customs Broker M/s Shantilal Devji & Co. did not advise their client to comply with the provisions of DGFT Notification No. 47/2015-20 dated 20.12.2021 which came into force on 19.01.2022, the Customs Act, 1962, other



allied Acts and the rules and regulations thereof especially and have not exercised 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 and contravened the provisions of Regulation 10(d) and 10(e) of the CBLR, 2018. For the various acts of omission and commission by Customs Brokers (CB) M/s Shantilal Devji & Co., which appear to have rendered the impugned goods liable for confiscation under Section 113(d) and Section 113(i) of Customs Act, 1962, thereby rendering the Customs Brokers (CB) M/s Shantilal Devji & Co. liable for penal action under Section 114 (i) and/or Section 114 (iii) and/or 114AA of the Custom Act, 1962.

13.3 It appears from the offence report under consideration that the CB could not exercise due diligence in respect of following SCOMET norms and regulations. It appears that CB failed to perform due obligation under Regulation 10(d) and 10(e) of the Customs Broker Licensing Regulations, 2018 (*CBLR, 2018 in short*).

14. On conclusion of the investigation, the CB has been made noticee in the Show Cause Notice dated 18.12.2024, show causing them as to why penalty should not be imposed on M/s Shantilal Devji & Co. for the various acts of omission and commission under Section 114 (i) and/or Section 114 (iii) and/or 114AA of the Customs Act, 1962, read with Rule 10(d) and (e) of the Customs Broker Licensing Regulations, 2018.

15. As per regulation 10(d) and 10 (e) of the CBLR, 2018, it is the obligation on the Customs Broker to advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and 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.

16. In view of the above facts and finding of the investigation, it appears that the Customs Broker M/s Shantilal Devji & Co. has failed to comply with the following regulations of the Customs Brokers Licensing Regulations, 2018: -

16.1 Regulation 10 (d) of CBLR, 2018:

“A Customs Broker shall 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.”:

a. From the statement recorded under Section 108 of Customs Act, 1962 of the Customs Broker as mentioned above, it appears that the Customs



Broker M/s Shantilal Devji & Co. did not ask for export license in view of DGFT Notification No. 05/2015-20 dated 24.04.2017, vide which exporter was required to notify the Department of Chemicals & Petrochemicals, Ministry of External Affairs and the DGFT within 30 days of such export in the prescribed format (Aayat Niryat Form) along with the End- Use Certificate and submit to the DGFT a copy of the bill of entry into the destination country within 30 days of delivery and that they communicated the same to the exporter as well.

b. In the instant case, the CB appears to have failed to advise his client to comply with the above-mentioned rules and regulation framed under the provisions of Custom Act, 1962. Moreover, the CB also failed to bring the matter of these non-compliances to the Deputy/Assistant Commissioner of Customs. Hence, it appears that CB failed to perform due obligation under regulation 10 (d) of CBLR, 2018.

16.2 Regulation 10 (e) of CBLR, 2018:

"A Customs Broker shall 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."

a. From the statement recorded under Section 108 of Customs Act, 1962, it appears that the Customs Broker M/s Shantilal Devji & Co. did not advise their client to comply with the provisions of DGFT Notification No. 47/2015-20 dated 20.12.2021 which came into force on 19.01.2022, the Customs Act, other allied Acts and the rules and regulations thereof especially.

c. It further appears that the CB failed to sensitize the exporter to comply with the above-mentioned rules and regulations framed under the provisions of Custom Act, 1962 and thus, failed to exercise due diligence in respect of the said cargo to be cleared. Hence, it appears that CB failed to perform due obligation under Regulation 10(e) of CBLR, 2018.

17. In view of the above, as per Regulation 17(1) of CBLR, 2018, Custom Broker M/s Shantilal Devji & Co. (CB-11/116) (PAN: - AAIFS5142H) is hereby called upon to show cause, as to why:

(a) The Customs Broker license bearing no.11/116 issued to M/s Shantilal Devji & Co. (PAN: - AAIFS5142H) should not be revoked under regulation 14 read with regulation 17 of the CBLR, 2018.

(b) Security deposited by them should not be forfeited under regulation 14 read with regulation 17 of the CBLR, 2018; and/or



(c) Penalty should not be imposed upon them under regulation 18 read with regulation 17 of the CBLR, 2018.

18. The CB M/s Shantilal Devji & Co. (CB-11/116) (PAN: - AAAFS5142H) are directed to submit written submission to this show cause notice within 30 days from the date of issue this notice and appear for personal hearing on the date as may be fixed and to produce proof of evidence/documents, if any, in their defence to the Inquiry Officer, Sh. Sanjay Pawar, Ac, Imp-II, 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.

19. This notice is being issued without prejudice to any other action that may be taken against the CB or any other person(s)/firm(s) etc. under the provision of the Customs Act, 1962 and Rules/Regulation framed there under or any other law for the time being in force.

20. The documents/records relied upon are as under: -

(i) Show Cause Notice No. 165/AC/EXP.ASSMT/2024-25/ACC(X) dated 18.12.2024, issued by Assistant Commissioner of Customs (Export), ACC Mumbai along with RUDs.


(RAJAN CHAUDHARY)

Principal Commissioner of Customs (G)
New Custom House, Mumbai - I

Encl: As above.

To,

M/s Shantilal Devji & Co. (Customs Broker No-11/116),
51, Floor-3 Plot - 56, Ashok Chamber Devji Ratanshi Marg,
Mumbai-400009



Copy to:

1. The Pr. Chief Commissioner of Customs/ Chief Commissioner of Customs, Mumbai Zone-I, II & III.
2. CIU's of NCH, ACC & JNCH
3. EDI of NCH, ACC & JNCH
4. BCBA, Mumbai
5. Office copy
6. Notice Board
7. Inquiry Officer appointed in the case, Sh. Sanjay Pawar, Deputy/Assistant Commissioner of Customs, Imp-II.



SCN of M/s Dorf Ketal Chemicals India Pvt Ltd (IEC- 0392032937) -reg.

From : Egm Acc Mumbai <egm-accmum@gov.in>
Subject : SCN of M/s Dorf Ketal Chemicals India Pvt Ltd (IEC- 0392032937) -reg.

Thu, Dec 19, 2024 01:26 PM

 2 attachments

To : Adjexport Zone III <adjexport-zone3@gov.in>, Sunny Malik <reviewexportacc-mum@gov.in>, KARRI KIRAN <trcexport-acc@gov.in>, Vijay Manvatkar <vj.manvatkar@gov.in>, Bhilegaonkar Deepak Madhavrao <bhilegaonkar.deepak@gov.in>, Customs Broker Section <cbsec.nch@gov.in>, Zile Singh <apu.rni.mumbai@gov.in>, cruexportacc@gmail.com

Sir,


Please find attached SCN of M/s Dorf Ketal Chemicals India Pvt Ltd (IEC- 0392032937).


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With Regards,

Asstt. Commissioner of Customs
Export Assessment & EGM,
ACC,Mumbai Customs Zone-III



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2 MB

 **document - 2024-12-19T123246.350.pdf**
219 KB

NON SCOMET

Shantilal Devji & Co.

51, Ashok Chambers, Devji Ratanshey Marg, Mumbai - 400 009. Tel : 2348 2461 Telefax : 2681 7964
PAN NO. AAAPS5142HC001

Shipping Bill No. & Date 3159324 / 12/8/24

AIRWAY BILL PARTICULARS

- 1.A. For Consolidated Cargo
- 1.B. For Other Cargo
- (i) Master Airway Bill No. _____ (ii) Airway Bill No. _____
- (i) Total No. of Pkgs. against the MAWB _____ (ii) Total No. of Pkgs. against the Airway Bill 01
- (iii) House Airway Bill No. _____

SHIPPING BILL DETAILS

- 2. Total No. of Packages in S/B 01
- 3. Type of Packages (Boxes / Cartons / Bags etc.) CTN
- 4. Number marked on the package (1-25 etc.) 1 TO 1
- 5. Gross Weight (in Kgs.) 3.000 kgs.
- 6. Net Weight (in Kgs.) 1.000 kgs.
- 7. Freight Charges _____ Currency _____
- 8. Insurance Charges _____ Currency _____
- 9. Details of AR4 if any _____

Sr. No.	AR4 No.	Date	Commissionerate	Division	Range

10. Seal No. and Name of the Sealing Agency _____
 If we declare that the particulars given above are true and correct. _____
 Name of the Exporter / CHA _____
 I.D. No. Of Authorised Signatory of CHA. _____

Date _____
 Goods arrived, verified the number of packages and marks and numbers thereon and found to be as declared.

Signature Of Exporter / CHA
RASHESH D. JOSHI
 CARDEX 870 11/16

Signature of the Examining Officer

Date 12/8
Narvel

Name of the Examining Officer

Satyajit D. Patil
 SIO

I.O

24 9:30:05PM

SHANTILALDEVJI & CO

Checklist for Shipping Bill 11/116

31-Mar-24 CRA : AAAP55142HCH001 SHANTILALDEVJI & CO
State (Org) : MAHARASHTRA

No. & Dt. : 01-09-E003643

Port of Loading : INBOM4

Exporter Details

Code : 0392032937 PAN No : AAACD3819P
Name : DORF-KETAL CHEMICALS, INDIA PVT. LTD
Add : 1, DORF KETAL TOWER, DMONTE - STREET,
ORLEM, MALAD WEST - - MUMBAI - 400064
Branch Sr # 0
GSN No. : 27AAACD3819P12B

Exporter Class : PRIVATE

Port of Loading : SAHAR AIR CARGO

Consignee

M/S Dorf Ketal Chemicals Pte Ltd
128 JTC SPACE @ Tuas Biomedical Park,
#07-01, Tuas South Avenue 3, Singapore
637370
SINGAPORE

Gross Weight : 0.000
Type of Exporter : (F) - MANUFACTURER
Port of Desti : Singapore-SGSIN
Port of Discharge : Singapore-SGSIN
MAWB No & Dt :
Nature of Cargo : P-PACKAGED CARGO

Total Pkgs : 0
Loose pkts : 0
Net Weight : 0.000
No of Ctns. : 0
Country of Desti : SINGAPORE
Country of Disch : SINGAPORE
HAWB No & Dt :

Marks & No

AS PER INVOICE

FOREX Bank Acc :

FOB Value (INR) : 82.85
FOB Value (FC) : 1.00
AD. Code :
Bank Name :
I.F.S. Code :
Bank a/c No. :
ST/ Excise Regn. :

Handwritten: 315-9324 / 1248

DrawBack Amount : 0.00
DBK + STR (INR) : 0.00
Service Tax Refund(INR) : 0.00
State Lev. Amt : 0.00
Total ROSCTL Amt : 0.00
Total Taxable Amt. : 0.00
Total IGST Amt. : 0.00
Total RODTEP Amt. : 0.00

Invoice Details

Invoice 1 Of 1

Inv Val : USD 1.00
FOB Value : USD 1.00
Inv No. & Date : SRTC/8821

(INR 82.85)
(INR 82.85)
10-Aug-24

Nature of Cont : FOB
Currency of Inv. : USD
Exchange Rate : 82.85
Exp Contract :

Rate Currency Amount

Insurance		0.000
Freight		0.00
Discount		0.00
Commission		0.00
Oth. Deduction	USD	0.00
Packing Chgs		0.00

Nature of Payment : NA-NOT APPLICABLE
Buyer Name & Add. : << SAME AS CONSIGNEE >>

Period of Payment in days :

Handwritten: Neeraj

Handwritten: Satya P. Bai

I.O

S/O

9:30:06PM

SHANTILALDEVJI & CO

Checklist for Shipping Bill 11/116

No. & Dt. : 01-09-E003643
 Port of Loading : INBOM4

31-Mar-24 CHA : AAAP55142HCH001 SHANTILALDEVJI & CO
 State (Org) : (MAHARASHTRA)

Exporter Details

IEC Code : 2197022937 PAN No : AAACD3819P
 Name : DORF-KETAL CHEMICALS INDIA PVT.LTD

Consignee

M/S Dorf Ketal Chemicals Pte Ltd

ITEM DETAILS

Invoice No & Date : SRTC/8821 10-Aug-24

No	RITC Code	Description	Quantity	Rate	Goods Value	FOB	FOB(INR)	PMV/Unit	Total PMV	Sch
Unit	Per					Val (FC)		(INR)		
1.000	1.00000	1.00	1.00		82.85		91.14	91.14		99
LTR	Per	1	LUT		0.00		0.00	GNZ200		NO
Scheme Description : FREE SAMPLE NCV DA-2667 Chemical Name: 2-(Diethylamino)-ethanol IGST Pymt Status : Taxable Value : 82.85 IGST : 9.29 IGST Amt : 9.29 Compl. Amt : District & State Name : MUMBAI SUBURBAN-483 :- MAHARASHTRA SQC Qty & Unit : 1.00 KGS Export Under : Preferential/Free Trade Reward : not Claimed at Importing Country										
1.000		1.00	1.00		82.85		91.14		91.14	
0.00 0.00										

RODTEP DETAILS

Inv No	Item No	SQC Qty	Item	FOB On	FOB%	Calc. FOB Amt	On Cap	Value/Unit	Calc. Cap Amt.	RODTEP Amt
1	1	1.00		82.85	0.80	0.00		KGS	0.00	0.00
*Subject to Notn. 19/2015-20 Dated on 17.08.2021										
0.00										

Fact. Staff : Sample Acc : Vessel Name : Voyage No.
 N N

Total Value declared by Exporter for DEPB Items :
 Total Value declared by Exporter for NON-DEPB Items :

Info Type

Inv./Pro. SrNo	Agency Cod	Type	Qualifie	Code	Text	MSR	UQC
1	1	RODTEP	DTY	RDT	RODTEPN	0.0000	

eSANCHIT

InvSrNo	Pro. SrNo	File Name	IRN	DocumentType	Code	PlaceOfIssue	Date
		Party Name				Document Reference No	
1	1	DORF 8821Signed.pdf	2024081200173913	COMMERCIAL INVOICE-380000			10-Aug-24
		DORF-KETAL CHEMICALS INDIA PVT.LTD				2024081200062697	
1	1	DORF 8821 COASigned.pdf	2024081200173911	CERTIFICATE OF ANALYSIS-001000			10-Aug-24
		DORF-KETAL CHEMICALS INDIA PVT.LTD				2024081200062697	
1	1	DORF 8821 SCOMETSigned.pdf	2024081200173912	SELF-DECLARATION ON CUSTOMS CASES-022C01			10-Aug-24
		DORF-KETAL CHEMICALS INDIA PVT.LTD				2024081200062697	

I/We, in regard to my/our claim under RodTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that:

I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RodTEP scheme, and relevant notifications, regulations, etc., as amended from time to time.

Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RodTEP.

Neraj
I.O

Satyaj P. K.
SIO

24 9:30:06PM

SHANTILALDEVJI & CO

Checklist for Shipping Bill 11/116

No. & Dt.: 01-09-E003643

Port of Loading : INBOM4

31-Mar-24 CHA : AAAFS5142HCH001 SHANTILALDEVJI & CO
State(Org) : MAHARASHTRA

Exporter Details

EC Code : 0392032937 PAN No : AAACD3819P

Name : DORF-KETAL CHEMICALS INDIA PVT.LTD

Consignee

M/S Dorf Ketal Chemicals Pte Ltd

We Declare that the particulars given herein are true and correct.
We undertake to abide by provisions of Foreign Exchange Management Act, 1999,
as amended from time to time, including realization / repatriation of foreign exchange
to / from India.

Signature of Exporter/CHA

Software :- U.S. Computers

Created By User :- USCC

DA-2007

Neeraj

I.O

Satya P. Bhai

S/O

DORF KETAL CHEMICALS INDIA PVT. LTD.
#2 Dorf Ketal Tower, Ramchandra Lane
Kanchpada, Malad (W) Mumbai - 400 064
India

Phone +91-22-2881-3654 / 2882-8374
Fax +91-22-2888-2366

www.dorfketal.com

A Responsible Care Company



COMMERCIAL INVOICE

Exporter		Invoice Number	Date		
Dorf Ketal Chemicals India Pvt. Ltd #1 Dorf Ketal Tower, D'monte Street, Orlem, Malad West, Mumbai- 400064. India. Tel : +91-22-28813654 LUT / ARN No.: AA270418002014Q		SRTC/8821	August 10, 2024		
Consignee		Buyer's Order No. & Date			
Daniel Hadi / Irra Dorf Ketal Chemicals Pte Ltd, JTC Space@Tuas South Avenue 3 #07-01 Singapore 637370 Contact No.: +65 94554171		Other Reference(s)			
Pre-Carriage by		Place of Receipt by		Buyer (if other than consignee)	
By AIR		Mumbai		INDIA	
Vessel/Flight No.		Port of Loading		Country of Final Destination	
By AIR		Mumbai		SINGAPORE	
Port of Discharge		Final Destination		Terms of Delivery and Payment	
SINGAPORE		SINGAPORE		The sample has no commercial value.	
The value is declared for Custom Clearance purposes only.					
Proper shipping name: CORROSIVE LIQUID, N.O.S.					
UN NO.: UN 1760 PG: II Class: 8					
Mark & Nos. / Container No.	Description of Goods	No. & Kind of Packages	Quantity	Rate/kg. C&F (USD)	Amt. (USD)
As Address above HS Code: 3811.90.90	DA - 2667 (Batch No.: QC-LAB-MUN-2180) Chemical Name: 2-(Diethylamino)-ethanol CAS No.: 100-37-8	1	250 ml x 4 btls.	\$ 1.00	\$ 1.00
Amount Chargeable (in words):				Total	\$ 1.00
USD ONE ONLY					
Declaration			Signature & Date		
We declare that this Invoice shows the actual price of the goods described and that all particulars are true and correct. The product will be used for the Refinery.			August 10, 2024		



Neeraj

I.O

Satya P. K.

310



DORF KETAL CHEMICALS INDIA PVT. LTD.
 #2 Dorf Ketal Tower, Ramchandra Lane
 Kanchpada Malad (W), Mumbai - 400 064
 India
 Phone: +91-22-2881-3654 / 2882-8374
 Fax: +91-22-2888-2366

A Responsible Care Company

www.dorketal.com

COMMERCIAL INVOICE

Exporter
 Dorf Ketal Chemicals India Pvt. Ltd
 #1 Dorf Ketal Tower,
 D'monte Street, Orlem, Malad West, Mumbai-
 400064, India. Tel: +91-22-28813654
 LUT / ARN No.: AA270418002014Q

Invoice Number SRTC/8821
Date August 10, 2024

Consignee
 Daniel Hadi / Irra
 Dorf Ketal Chemicals Pte Ltd, JTC
 Space@Tuas South Avenue 3 #07-01
 Singapore 637370
 Contact No.: +65 94554171

Buyer's Order No. & Date
Other Reference(s)
Buyer (if other than consignee)
Country of Origin of goods INDIA
Country of Final Destination SINGAPORE

Pre-Carriage by	Place of Receipt by Pre-Carrier
Vessel/Flight No.	Port of Loading
By AIR	Mumbai
Port of Discharge	Final Destination
	SINGAPORE

Terms of Delivery and Payment
 The sample has no commercial value.
 The value is declared for Custom Clearance purposes only.
 Proper shipping name: CORROSIVE LIQUID, N.O.S.
 UN NO.: UN 1760 PG: II Class: 8

Mark & Nos. / Container No.	Description of Goods	No. & Kind of Packages	Quantity	Rate/kg. C&F (USD)	Amt. (USD)
As Address above HS Code: 3811.90.90	DA - 2667 (Batch No.: QC-LAB-MUN-2180) Chemical Name: 2-(Diethylamino)-ethanol CAS No.: 100-37-8	1	250 ml x 4 btls.	\$ 1.00	\$ 1.00

Amount Chargeable (in words):
 USD ONE ONLY **Total** \$ 1.00

Declaration
 We declare that this Invoice shows the actual price of the goods described and that all particulars are true and correct.
 The product will be used for the Refinery.

Signature & Date
 August 10, 2024



Neeraj I.O

Satyajit Siro



DORF KETAL CHEMICALS INDIA PVT. LTD.
Dorf Ketal Tower, Ramchandra Lane, Kanchpada,
Mumbai (W), Mumbai - 400 064 India
Phone/Fax +91-22-2881-3654 / 2882-8374
+91-22-2888-2366
www.dorketal.com

A Responsible Care® Company



Ref No.: DKC/2024-8821

Date: 10 August 2024

To

Daniel Hadi / Irra
Dorf Ketal Chemicals Pte Ltd, JTC
Space@Tuas South Avenue 3 #07-01
Singapore 637370
Contact No.: +65 94554171

CERTIFICATE OF ANALYSIS

Product Name : DA - 2667
Batch No. : QC-LAB-MUN-2180
Appearance : Clear Liquid
Pour Point : ≤ 6 °C
Flash Point : NA
Relative density : 0.99 - 1.20 @ 15.6 °C
K. Viscosity @ 40 °C : 0.2 - 5.0 cSt, @ 40 °C



Authorized Signatory (Q. C. Chemist)

Manufacturing Date : July 26, 2024

Expiry Date : July 25, 2025

Neeraj
I.O

Saiya P. Iyer
SIO



Dorf Ketal Chemicals (I) Pvt. Ltd.
 40, Dorf Ketal Tower, Ramchandra Lane
 Kharpada, Malad (W), Mumbai - 400 064
 India
 Phone: +91-22-2881-3654 / 2882-8374
 Fax: +91-22-2888-2366
 www.dorketal.com

10 August 2024

To,
 The Dy. Commissioner of Customs
 Sahar Air Cargo, Mumbai

Sub: SCOMET/NDPS Declaration

Ref: Export Invoice No. SRTC/8821 Date 10 August 2024

Respected Sir,

With reference to the above subject & referred Export Invoice, we hereby draw your kind attention that we're manufacture & regular Exporter of speciality chemicals products serve a variety of applications such as:

- Demulsifier
- Corrosion Inhibitor
- Antifoulant
- Diesel Stabiliser
- Antioxidant
- Pour Point Depressant / Cold Flow Improver
- Antifoam
- Metal Deactivator
- H2S Scavenger
- Lubricity Additive

We further certify that goods covered by subject Export Invoice do not cover under SCOMET and are not going to use for Weapons of Mass Destruction and their Delivery Systems (Prohibition of Unlawful Activities) or in missile system or military use (including by terrorists and Non-state actors)

We further certify that goods covered by subject Export Invoice do not cover under Narcotic Drugs and Psychotropic Substances Act

Kindly do the needful & oblige.

Yours sincerely,

For Dorf Ketal Chemicals (I) Pvt. Ltd

Manoj Gawankar
 Authorized Signatory



Company Stamp

I.O

SIO

Statement of Shri Manoj Madhav Puthran, aged 47 years, General Manager Logistics of M/s. Dorf Ketal Chemical India Pvt Ltd having office addressed at Dorf Ketal Tower, Dmonte- Street, Orlem, Malad West, Mumbai- 400064 recorded under Section 108 of the Customs Act 1962, in office of SIIB (Export), ACC Mumbai, on behalf of M/s. Dorf Ketal Chemical India Pvt Ltd having office addressed at Dorf Ketal Tower, Dmonte- Street, Orlem, Malad West, Mumbai- 400064 before Shri Amarjeet Kumar Ray, Superintendent of Customs, SIIB (Export), ACC on 29.08.2024 at 15:30 HRS.

I am directed vide Summons No. AKR/539/2024-25/ACC(X) dated 24.08.2024 issued by Shri Amarjeet Kumar Ray, ACC, Sahar, Mumbai under his seal and signature, present myself today i.e., on 29.08.2024 at 15:30 Hrs for giving evidence and/or producing all the relevant documents and/or any other things in respect of goods exported by **M/s. Dorf Ketal Chemical India Pvt Ltd** through Air Cargo Complex, Andheri, Mumbai under Section 108 of Customs Act, 1962. I have been explained the provisions of the Section 108 of Customs Act, 1962 and have understood the same. I understand and know that my statement can be used as evidence against me or any other person in a judicial or quasi-judicial proceeding in any court of law. I have also been explained that giving false evidence or statement during these proceedings is an offence punishable under Section 193 of Indian Penal Code, 1860. Having understood the same, I proceed to give my true statement as follows:

Name in Full	Manoj Madhav Puthran
Date of Birth	25.05.1977
Father's Name	Shri Madhav Puthran
Present Residential Address	D/701 Kaveri, Vasant Sagar, Thakur Village, Opp Thakur Cinema, Kandivali East, Mumbai-400101
Educational Qualification	MBA
Languages Known	Hindi, English, Marathi
Occupation	General Manager Logistics
Family Status	Married
PAN No. (company)	AAACD3819P (M/s. Dorf Ketal Chemical India Pvt Ltd)
PAN No. (Personal)	ATLPP3970A
AADHAAR NO.	484038649520
Mobile No	7738169481
Bank Account Details (Company)	A/C No. 8411794945, Kotak Bank, Andheri Branch
E-Mail Address(personal)	Manoj.puthran@dorfketal.com
E-mail Address (Company)	info@ dorfketal.com
G STIN No	24AAACD3819P3ZF

The above information given by me is true and correct. I have been residing at D/701 Kaveri, Vasant Sagar, Thakur Village, Opp Thakur Cinema, Kandivali East, Mumbai- 400101 since 2012. I am currently, residing with my wife and 2 children. This property is collectively owned by me and my wife.

Manoj
I.O

Satyam P. K.
310 Page 1 of 4

Manoj
29/08/2024

Q1. Please introduce yourself?

Ans: I am Manoj Madhav Pathran. I am the General Manager logistics of M/s Dorf Ketal Chemical India Pvt Ltd. I am Working in the company since 2015.

Q.2. Please tell me about the firm M/s. Dorf Ketal Chemical India Pvt Ltd?

Ans: The company is a private limited company. It was established in the year 1992. The company deals with the export and domestic use of specialty chemicals. Our main plant is in Mundra, SEZ. Other plants are in Dadar Nagar Haveli, Lote and Dahej. Our office is in Madad West. We have 3 Directors in the firm. Total we have around 2000 employees working for the firm.

Q.3. Are you manufacturer or merchant exporter?

Ans: We are manufacturer and merchant exporter.

Q.4. Do you know the purpose of being summoned?

Ans: Yes I know the purpose for which I am being summoned. I am being summoned for the shipment vide SB No. 3159324 dated 12.08.2024 containing 2-(diethylamino)-ethanol CAS no: 100-37-8.

Q5. Do you know that the item 2-(diethylamino)-ethanol CAS no: 100-37-8 Appendix 3 (List of SCOMET Items) to Schedule-2 of ITC(HS) Classification of Export and Import Items, 2018?

Ans. This is the first time we were sending the said sample for testing purpose. This particular sample chemical mixture contains around 82.58 percent water, 7.42 percent 2-(diethylamino)-ethanol and 10 percent Erythorbic acid. We were not aware that this small composition of mixture needs the export authorisation from DGFT. We had checked the regulation for Strategic Goods being exported to Singapore (our consignee destination), where it is mentioned that concentration less than 30 % by weight is not covered within the scope of Strategic Goods (SCOMET goods). I am submitting the said letter today itself along with the MSDS of the said chemical mixture.

Q6. Have you sent the same product previously?

Ans. No this is the first time we were sending this sample. We have not exported this product previously.

Q7. Why didn't you submit the export license for the SCOMET item?

Ans. This particular sample chemical contains around 82.58 percent water, 7.42 percent 2-(diethylamino)-ethanol and 10 percent Erythorbic acid. We were not aware that this small composition of mixture needs the export authorisation from DGFT. We had checked the regulation for Strategic Goods being exported to Singapore (our consignee destination), where it is mentioned that concentration less than 30 % by weight is not covered within the scope of Strategic Goods (SCOMET goods).

Q8. Are you fully aware of the SCOMET list and the items under the categories mentioned into it?

Neeraj
I.O

Satyam P.K. Page 2 of 4
320

20/08/2024

Yes, we are aware.

Q9. Who signed the export documents in your firm for submission to Customs?

Ans. I only check the documents and sign it before submission to Customs.

Q10. How do you know the CHA M/s Shantilal Devji & Co.?

Ans. We know the said CHA through the Freight Forwarder EL Enterprises India Pvt Ltd.

Q11. How do you know the Freight Forwarder EL Enterprises India Pvt Ltd?

Ans. We know the Freight Forwarder EL Enterprises India Pvt Ltd for the last 15-20 years. We only send the sample chemicals through the same Freight Forwarder.

Q12. Who was the consignee of the said shipment and how did you meet him?

Ans. Our another branch of Dorf Ketel Chemical PTE Ltd in Singapore for testing purpose.

Q13. How many shipments do you send monthly from ACC, Sahar?

Ans. We send very few commercial shipments through ACC in the range of 5-10 shipments yearly. We only send the samples from here which are about 15-20 samples per month.

Q14. Which all countries do you export to?

Ans. We export mainly to USA, Europe countries and Middle East.

Q15. Who all are your suppliers for raw materials?

Ans. Godrej, S I Group and VVF are mainly our local suppliers. We import from China, Europe, USA.

Q16. Do you check the goods whether they are falling under SCOMET items or not? Who checks the same from your firm?

Ans. Yes, we do check the same. Our Regulatory Team checks the same.

Q17. Did you check the SCOMET list for the said product?

Ans. This particular sample chemical contains around 82.58 percent water, 7.42 percent 2-(diethylamino)-ethanol and 10 percent Erythorbic acid. We were not aware that this small composition of mixture needs the export authorisation from DGFT. We had checked the regulation for Strategic Goods being exported to Singapore (our consignee destination), where it is mentioned that concentration less than 30 % by weight is not covered within the scope of Strategic Goods (SCOMET goods).

Neeraj
I.O

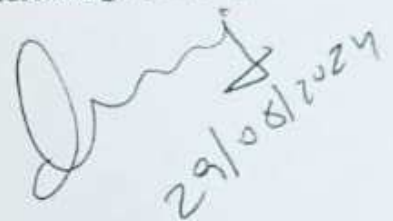
Page 3 of 4
Sabya P.K.
SIO

Neeraj
29/08/2024

Q.18. Do you want to say anything else?

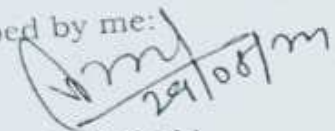
Ans. No Sir. I will submit the required documents as asked above within 3-4 working days.

This above statement is given by me voluntarily and the same has been correctly recorded as per my say. The above statement has been taken down on computer by the officer as per my say. No force, pressure has been applied on me to give this statement. I will extend my fullest cooperation in this investigation and I will appear before you as and when called for with regard to investigation. I have gone through the entire statement and the same has been explained to me in my vernacular and it is as deposed by me. I state that this statement has been typed based on the answers deposed by me. I fully agree with the statement. It is correct and as stated by me. I have put my dated signature on the bottom of every page of this statement which runs into four pages including this page.




Manoj Madhav Puthran
(General manager Logistics of M/s Dorf Ketel Chemical India Pvt Ltd)

Typed by me:

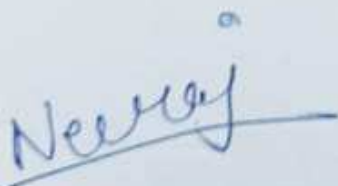


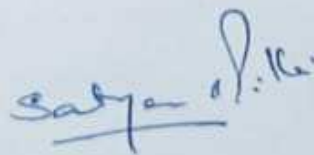
(Yash Pal Singh)
PO, SIIB(X), ACC.

Before me;



(Amarjeet Kumar Ray)
SIO/SIIB(X), ACC.


I.O


SIO

Statement of Shri Rashesh Dilip Joshi, aged 42 years, Partner M/s. Shantilal Devji & Co. having office addressed at 51 Ashok Chamber, Dana Bander, Masjid East, Mumbai-9 recorded under Section 108 of the Customs Act 1962, in office of SIIB (Export), ACC Mumbai, on behalf of M/s. Shantilal Devji & Co. having office addressed at 51 Ashok Chamber, Dana Bander, Masjid East, Mumbai-9 before Shri Amarjeet Kumar Ray, Superintendent of Customs, SIIB (Export), ACC on 29.08.2024 at 14:00 HRS.

I am directed vide Summons No. AKR/540/2024-25/ACC(X) dated 24.08.2024 issued by Shri Amarjeet Kumar Ray, ACC, Sahar, Mumbai under his seal and signature, present myself today i.e., on 29.08.2024 at 14:00 Hrs for giving evidence and/or producing all the relevant documents and/or any other things in respect of goods exported by M/s Dorf Ketel Chemical India Pvt Ltd through M/s. Shantilal Devji & Co. through Air Cargo Complex, Andheri, Mumbai under Section 108 of Customs Act, 1962. I have been explained the provisions of the Section 108 of Customs Act, 1962 and have understood the same. I understand and know that my statement can be used as evidence against me or any other person in a judicial or quasi-judicial proceeding in any court of law. I have also been explained that giving false evidence or statement during these proceedings is an offence punishable under Section 193 of Indian Penal Code, 1860. Having understood the same, I proceed to give my true statement as follows:

Name in Full	Rashesh Dilip Joshi
Date of Birth	09.04.1982
Father's Name	Shri Dilip Shantilal Joshi
Present Residential Address	E-4 Suman Youngsters CHS Ltd, Shankar Lane, Mumbai- 400067
Educational Qualification	Graduate
Languages Known	Hindi, English, Marathi
Occupation	Business
Family Status	Married
PAN No. (company)	AAAFS5142H (M/s. Shantilal Devji & Co.)
PAN No. (Personal)	AELPJ7454C
AADHAAR NO.	484811848152
Mobile No	7718923953
Bank Account Details (Company)	A/C No. 02902090001036, HDFC Bank, Andheri Branch
E-Mail Address(personal)	Dsr279joshi@gmail.com
E-mail Address (Company)	shantilaldevji@gmail.com
G STIN No	27AAAFS5142H1ZB

Neesaj
I.O

Satya P. B.
SIO

Rashesh
29/08/24.

The above information given by me is true and correct. I have been residing E-4 Suman Youngsters CHS Ltd, Shankar Lane, Mumbai- 400067 since 1982. I am currently, residing with my wife, children, brother, sister-in-law, their children and mother. This property is collectively owned by my mother.

Q1. Please introduce yourself?

Ans: I am Rashesh Dilip Joshi. I am the Partner in M/s Shantilal Devji & Co.. along with other partner, Shri Suresh Dilip Joshi, also my brother. I have been working in the company since 2003.

Q.2. Please tell me about the firm M/s. Shantilal Devji & Co.?

Ans: The company is a partnership firm. It was established in 1925. We deal in export and import from Air Cargo Complex and Nhava Sheva. We deal mainly with export and import of chemicals:

Q.3. Do you know the purpose of being summoned?

Ans: Yes, I know the purpose for which I am being summoned. I am being summoned for the shipment vide SB No. 3159324 dated 12.08.2024 containing 2-(diethylamino)-ethanol by the exporter M/s Dorf Ketal Chemical India Pvt Ltd.

Q.4. Did you file the SB No. 3159324 dated 12.08.2024 of exporter M/s Dorf Ketal Chemical India Pvt Ltd.?

Ans: Yes, we had filed the said Shipping Bill for the exporter M/s Dorf Ketal Chemical India Pvt Ltd.

Q5. Do you know that the item 2-(diethylamino)-ethanol CAS no: 100-37-8 Appendix 3 (List of SCOMET Items) to Schedule-2 of ITC(HS) Classification of Export and Import Items, 2018?

Ans. The exporter had submitted the Non-SCOMET/NDPS declaration along with other documents for filing the Shipping Bill. We on our end checked the product by its name "2-(diethylamino)-ethanol" in the SCOMET list and it was not showing with the said name. We have been exporting the products for M/s Dorf Ketal Chemical India Pvt Ltd. for the last 10 years and there have been no issues like that previously.

Q6. Are you fully aware of the SCOMET list and the items under the categories mentioned into it?

Neeraj
I.O

Satya P. Joshi
SIO

Page 2 of 4

R. Joshi
29/08/24.

Ans. Yes, we are aware. For the said shipment, We checked the product by its name "2-(diethylamino)-ethanol" in the SCOMET list and it was not showing with the said name

Q7. Who signed the export documents in your firm for submission to Customs?

Ans. I only check the documents and sign it before submission to Customs.

Q8. How do you know the exporter M/s Dorf Ketal Chemical India Pvt Ltd.?

Ans. We know the said exporter through the Freight Forwarder E L Enterprises Pvt Ltd only. We have been regular shipments for the exporter for the last 10 years.

Q9. How do you know the Freight Forwarder E L Enterprises Pvt Ltd?

Ans. We know the Freight Forwarder E L Enterprises Pvt Ltd for the last 10-12 years.

Q10. How many shipments do you clear for Freight Forwarder E L Enterprises Pvt Ltd?

Ans. We clear around 70-80 shipments on monthly basis.

Q11. How do you charge the Freight Forwarder E L Enterprises Pvt Ltd for the shipments?

Ans. We charge Rs. 650 per shipment.

Q12. How many shipments have you cleared for the exporter previously from ACC, Sahar?

Ans. We have cleared 15-20 shipments per month. They only send the sample shipments.

Q13. What goods do M/s Dorf Ketal Chemical India Pvt Ltd. export from ACC, Sahar?

Ans. They only export chemicals goods for sample purpose through us.

Q14. What all documents do the exporter submit before filing the Shipping Bill?

Ans. Invoice, packing list, Non-SCOMET/NDPS declaration, Export Value Declaration, COA, etc.

Neevij
I.O

Sahar P. B.
320

P. J.
29/08/24.

Q15. How do you receive the payment for the shipments from the exporter?

Ans. We only receive the payment from the Freight Forwarder E L Enterprises Pvt Ltd.

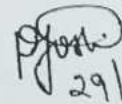
Q16. Have you done the KYC for the exporter?

Ans. Yes, we have done the KYC of the exporter.

Q.17. Do you want to say anything else?

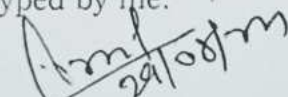
Ans. No Sir. I do not have anything else to say.

This above statement is given by me voluntarily and the same has been correctly recorded as per my say. The above statement has been taken down on computer by the officer as per my say. No force, pressure has been applied on me to give this statement. I will extend my fullest cooperation in this investigation and I will appear before you as and when called for with regard to investigation. I have gone through the entire statement and the same has been explained to me in my vernacular and it is as deposed by me. I state that this statement has been typed based on the answers deposed by me. I fully agree with the statement. It is correct and as stated by me. I have put my dated signature on the bottom of every page of this statement which runs into four pages including this page.

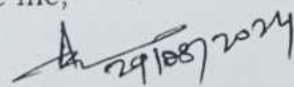

29/08/24.

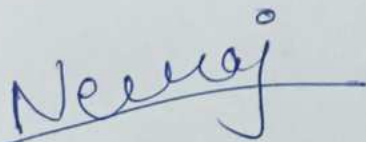
Rashesh Dilip Joshi
(Partner of M/s Shantilal Devji & Co.)

Typed by me:

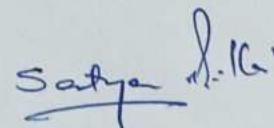

29/08/24
(Yash Pal Singh)
PO, SIIB(X), ACC.

Before me;


29/08/2024
(Amarjeet Kumar Ray)
SIO/SIIB(X), ACC.



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Sio



BHARAT
SARKAR

सीमाशुल्क आयुक्त (निर्यात)का कार्यालय
OFFICE OF COMMISSIONER OF CUSTOMS,
(EXPORT)
EXPORT ASSESSMENT SECTION,
हवाई माल परिसर, सहार, अंधेरी (पूर्व), मुंबई
AIR CARGO COMPLEX,
SAHAR, ANDHERI (E), MUMBAI-400099
Email Id: egm-accmum@gov.in



INDIAN
CUSTOMS

Inv. F No. [SIIB/Gen-57/2024-25-ACC\(X\)](#) Date: 18-12-2024
SIIB/INV-07/2024-25-ACC(X)

SCN No. -165/AC/EXP.ASSMT/2024-25/ACC(X) dated 18.12.2024

DIN No. -20241267VP000061186C

SHOW CAUSE NOTICE

Subject: Show Cause Notice in respect of Export of SCOMET (Special Chemicals, Organisms, Materials, Equipment and Technology) items by M/s. Dorf Ketal Chemicals India Pvt Ltd (IEC- 0392032937) -reg.

M/s. Dorf Ketal Chemicals India Pvt Ltd (IEC- 0392032937) (hereinafter referred to as the Exporter) having office at – Dmonte-street, orlem, Malad west, Mumbai-40064 had filed **Shipping Bill No. 3159324 dated 12.08.2024** having total FOB of **Rs. 82.85/-** (Rupees Eighty-Two and paise Eighty-Five only) at INBOM4 (Air Cargo Complex, Mumbai) (**RUD-1**) through their Customs Broker (CB) M/s. Shantilal Devji & Co. (AAAFS5142H) for clearance of item declared as “2-(diethylamino)-ethanol” with the declared country of destination as Singapore.

2. Upon assessment of the above mentioned Shipping Bill it was found that the declared item is 2-(diethylamino)-ethanol CAS no: 100-37-8 filled under HSN 38119000. Prima Facie it was assessed that the said item i.e. 2-(diethylamino)-ethanol CAS no: 100-37-8 can be found in the Appendix 3 (List of SCOMET Items) to Schedule-2 of ITC(HS) Classification of Export and Import Items, 2018 as mentioned below:

- 1D Export of chemicals in this category is allowed to countries specified in Table 1 without an export licence subject to the condition that the exporter shall notify the Department of Chemicals & Petro- chemicals, Ministry of External Affairs (D&ISA) and the DGFT within 30 days of such export in the prescribed format (Aayat Niryat Form) along with the End-Use Certificate and submit to the DGFT a copy of the bill of entry into the destination country within 30 days of delivery.

Export of chemicals in this category to other countries shall be restricted and will be allowed only against an export license, and in that case the exporter shall submit to the DGFT a copy of the bill of entry into the destination country within 30 days of delivery.

SR no.	SCOMET Entry	Chemical	CAS no
5	1D005	Diethylaminoethanol	100-37-8

The said exporter hadn't filed any Export License and thus it was assessed that the said chemical may be restricted under SCOMET list.

3. Later, the file was forwarded to SIIB(X) for further investigation on 20.08.2024. The goods were examined by SIIB(X) in presence of Sh. Gorakhnath M Gaikwad, H-Card Holder (527/2020) of Shantilal Devji & Co. an authorized representative of exporter Shri Dorf Ketal Chemicals India Pvt Ltd. on 23.08.2024 and were seized on the same day.

4. During investigation it was found that SCOMET items are governed by the specific provisions of (i) Chapter IVA of the FT(D&R) Act, 1992 as amended from time to time, (ii) Appendix-3 to Schedule 2 of ITC(HS) classification of Export and Import items as amended from time to time and (iii) Para 2.73-2.82 of Hand Book of Procedures governing export authorisations.

DGFT vide Notification No. 05/2015-20 dated 24.04.2017 made amendments in the then existing Appendix 3 of Schedule 2 of ITC (HS) classification of Export and Import items. Later on, DGFT vide Notification No. 47/2015-20 dated 20.12.2021 made further amendments in the existing Appendix 3 of Schedule 2 of ITC (HS) classification of Export and Import items. As per serial no. 5 of Table A of Schedule 2 of ITC (HS) classification of Export and Import items, export of SCOMET item is governed as per conditions indicated in Appendix-3 of Schedule 2 of ITC (HS) classification of Export and Import items, 2012.

5. Special Chemicals, Organisms, Materials, Equipment and Technologies (SCOMET) are listed in Appendix-3 to Schedule 2 of ITC (HS) classification of Export and Import items. Appendix-3 contains list of goods/services/technologies which are considered as dual use items, i.e. which potentially have both civil as well as military applications and are capable of being deployed as weapons of mass destruction. Further, items on the SCOMET list are organised in 09 categories (from category 0 to category 8).

6. Relevant portion of Appendix-3 to Schedule 2 (Export Policy) of ITC (HS), 2018 is reproduced below:

Category 1 Toxic chemical agents and other chemicals

1D Export of chemicals (Excluding Software and Technology) listed in 1D below is allowed to the countries specified in Table 1 on the basis of a one-time General authorization for export of Chemicals and related equipment's (GAEC) issued by DGFT, subject to the following conditions (including those below) and the procedure as prescribed from time to time:

I. The exporter is required to register and obtain General authorization for export of Chemicals and related equipment's only once during the validity period. Subsequent export/re-export is subject to post reporting(s) on quarterly basis to relevant Govt. authorities;

II. General authorization for export of Chemicals and related equipment's issued for export / re-export of SCOMET items under the above Categories / Sub Categories (excluding software and technology) shall be valid for a period of five years from the date of issue of General authorization for export of Chemicals and related equipment's subject to subsequent post reporting(s) on quarterly basis to be reported within 30 days from the last quarter;

Table 1

Argentina, Australia, Austria, Belgium, Bulgaria, Canada, Croatia, Republic of Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Japan, Republic of Korea, Latvia, Lithuania, Luxembourg, Malta, Mexico, Netherlands, New Zealand, Norway, Poland, Portugal, Romania, Slovak Republic, Slovenia, Spain, Sweden, Switzerland, Turkey, Ukraine, United Kingdom, United States.

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Note: Export of items under 1D Category to the countries other than those **specified in Table 1** and export of 1D category items related Software and Technology to any country shall be allowed only against an export authorisation and in compliance to the conditions and documentation specified under the respective Categories of SCOMET List.

Export of chemicals, related technology and software in this category to other countries shall be allowed only against an export authorisation, and in that case the exporter shall submit to the DGFT a copy of the bill of entry into the destination country within 30 days of delivery.

Sl. No.	SCOMET Entry	Chemical	CAS Number
1	1D001	2-Chloroethanol	(107-07-3)
2	1D002	3-Hydroxy-1-methylpiperidine	(3554-74-3)
3	1D003	3-Quinuclidone	(3731-38-2)
4	1D004	Ammonium bifluoride	(1341-49-7)
5	1D005	Diethylaminoethanol	(100-37-8)
6	1D006	Diisopropylamine	(108-18-9)
7	1D007	Dimethylamine	(124-40-3)
8	1D008	Dimethylamine hydrochloride	(506-59-2)
9	1D009	Hydrogen fluoride	(7664-39-3)
10	1D010	Methyl benzilate	(76-89-1)
11	1D011	O,O-Diethyl phosphorothioate	(2465-65-8)
12	1D012	O,O-Diethyl phosphorodithioate	(298-06-6)
13	1D013	Pinacolone	(75-97-8)
14	1D014	Phosphorus pentasulphide	(1314-80-3)

15	1D015	Potassium bifluoride	(7789-23-3)
16	1D016	Potassium cyanide	(151-50-8)
17	1D017	Potassium fluoride	(7789-23-3)
18	1D018	Sodium bifluoride	(1333-83-1)
19	1D019	Sodium cyanide	(143-33-9)
20	1D020	Sodium fluoride	(7681-49-4)
21	1D021	Sodium hexafluorosilicate	(16893-85-9)
22	1D022	Sodium sulphide	(1313-82-2)
23	1D023	Triethanolamine hydrochloride	(637-39-8)
24	1D024	Triisopropyl phosphate	(116-17-6)
25	1D025	Diethylamine	(109-89-7)
26	1D026	Methyl dichlorophosphate	(677-24-7)
27	1D027	Ethyl dichlorophosphate	(1498-51-7)
28	1D028	Methyl difluorophosphate	(22382-13-4)
29	1D029	Ethyl difluorophosphate	(460-52-6)
30	1D030	Diethyl chlorophosphite	(589-57-1)
31	1D031	Methyl chlorofluorophosphate	(754-01-8)
32	1D032	Ethyl chlorofluorophosphate	(762-77-6)
33	1D033	N,N-Dimethylformamide	(44205-42-7)
34	1D034	N,N-Diethylformamide	(90324-67-7)
35	1D035	N,N-Dipropylformamide	(48044-20-8)
36	1D036	N,N-Diisopropylformamide	(857522-08-8)
37	1D037	N,N-Dimethylacetamide	(2909-14-0)
38	1D038	N,N-Diethylacetamide	(14277-06-6)
39	1D039	N,N-Dipropylacetamide	(1339586-99-0)
40	1D040	N,N-Dimethylpropanamide	(56776-14-8)

41	1D041	<i>N,N-Diethylpropanamidine</i>	(84764-73-8)
42	1D042	<i>N,N-Diprophopropanamidine</i>	(1341496-89-6)
43	1D043	<i>N,N-Dimethylbutanamidine</i>	(1340437-35-5)
44	1D044	<i>N,N-Diethylbutanamidine</i>	(53510-30-8)
45	1D045	<i>N,N-Diprophylbutanamidine</i>	(1342422-35-8)
46	1D046	<i>N,N-Diisopropylbutanamidine</i>	(1315467-17-4)
47	1D047	<i>N,N-Dimethylisobutanamidine</i>	(321881-25-8)
48	1D048	<i>N,N-Diethylisobutanamidine</i>	(1342789-47-2)
49	1D049	<i>N,N-Dipropylisobutanamidine</i>	(13422700-45-1)

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Technical note to Category 1:

Chemicals are listed by name, Chemical Abstract Service (CAS) number and CWC Schedule (where applicable). Chemicals of the same structural formula (e.g., hydrates) are controlled regardless of name or CAS number. CAS numbers are shown to assist in identifying whether a particular chemical or mixture is controlled, irrespective of nomenclature. However, CAS numbers cannot be used as unique identifiers in all situations because some forms of the listed chemical have different CAS numbers, and mixtures containing a listed chemical may also have different CAS numbers.

7 . As can be seen in the preceding para, the item 2-(diethylamino)-ethanol is covered under the category of SCOMET, as mentioned at Sr. No. 05, SCOMET Entry No. 1D007 of list of Chemicals covered under 1D of Appendix-3 to Schedule 2 (Export Policy) of ITC (HS), 2018. The export of this item 2-(diethylamino)-ethanol to destination country Singapore requires a one-time General authorization for export of Chemicals and related equipment's (GAEC) issued by DGFT.

Thus, the export of 2-(diethylamino)-ethanol is restricted in view of the Category 1D007 of Appendix-3 (SCOMET) to Schedule 2 (Export Policy) of ITC (HS), 2018. However, no such authorization for SCOMET item was uploaded in e-Sanchit by the exporter while the Shipping Bill No. 3159324 dated 12.08.2024 was filed.

8. PAST EXPORTS

Data of past exports from Aug 2019 to Oct 2024 from Air Cargo Complex, Sahar was retrieved from ICES system and it was found that exporter has not exported 2-(diethylamino)-ethanol in the past.

9. BRC DETAILS

Data from 1.5 system was retrieved and it was found that during the period from 2020 to 2024 the exporter has exported 21 shipments in the past from ACC, Sahar Cargo. All the BRCs are realised within the stipulated time period.

10. Export of 2-(diethylamino)-ethanol is restricted and permitted only against authorisation/export licence issued by DGFT and in compliance to the conditions and documentation specified under the respective Categories of SCOMET List. Hence, it appears that goods i.e. 2-(diethylamino)-ethanol (export of which is restricted subject to export authorisation) were exported by M/s Dorf ketal Chemicals India Pvt Ltd through ACC, Sahar without export authorization in violation of the restrictions imposed in Schedule-2– Export Policy of ITC(HS), 2018 and Appendix-3 therein.

10. During the course of investigation, statements of following persons were recorded under Section 108 of the Customs Act, 1962 which are as under: -

I. **Exporter Authorized Representative Statement dated 29.08.2024 (RUD-02)** of Mr. Manoj Madhav Puthran, authorized representative of M/s Dorf ketal Chemicals India Pvt Ltd was recorded wherein he inter-alia stated:

- that M/s Dorf Ketal Chemicals India Pvt. Ltd is a manufacturer and merchant exporter. It was established in the year 1992. The company deals with the export and domestic use of specialty chemicals.
- that they were sending the said sample for testing purpose. The said particular sample chemical mixture contains around 82.58 percent water, 7.42 percent 2-(diethylamino)-ethanol and 10 percent Erythorbic acid and that they were not aware that this small composition of mixture needed the export authorisation from DGFT. They had checked the regulation for Strategic Goods being exported to Singapore (our consignee destination), where it is mentioned that concentration less than 30 % by weight is not covered within the scope of Strategic Goods (SCOMET goods).

II. **Customs Broker M/s. Shantilal Devji & Co. Statement dated 29.08.2024 (RUD 03)** of Sh. Rashesh Dilip Joshi, Partner of M/s. Shantilal Devji & Co. was recorded wherein he inter-alia stated:

- that “The exporter had submitted the Non-SCOMET/NDPS declaration along with other documents for filing the Shipping Bill. We on our end checked the product by its name “2-(diethylamino)-ethanol” in the SCOMET list and it was not showing with the said name”. They have been exporting the products for M/s Dorf Ketal Chemical India Pvt Ltd. for the last 10 years and there have been no issues like that previously.
- that they were fully aware of the SCOMET list and the items under the categories mentioned into it. For the said shipment, they had checked the product by its name “2-(diethylamino)-ethanol” in the SCOMET list and it was not showing with the said name.

11. **Relevant legal provisions applicable in this case are mentioned below:**

(A) **Section 2 (33) of the Customs Act, 1962:**

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

(B) **Section 11H of the Customs Act, 1962:**

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

(C) **Section 50 of the Custom Act, 1962:**

50(2) The exporter of any goods, while presenting a shipping bill or bill of export, shall make and subscribe to a declaration as to the truth of its contents.

50 (3) The exporter who presents a shipping bill or bill of export under this section shall ensure the following, namely: -

(a) the accuracy and completeness of the information given therein;

(b) the authenticity and validity of any document supporting it; and

(c) compliance with the restrictions and prohibition, if any relating to the goods under this act or under any other law for the time being in force.

(D) **Section 113 of the Custom Act, 1962:**

The following export goods shall be liable to confiscation:

Section 113(d) "any goods attempted to be exported or brought within the limits of any Custom area for the purpose of being exported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force"

Section 113 (i) "any goods entered for exportation which do not correspond in respect of value or in any material particular with the entry made under this Act."

(E) **Section 114 of the Customs Act, 1962:**

Any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 113, or abets the doing or omission of such an act, shall be liable, -

Section 114 (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 three times the value of the goods as declared by the exporter or the value as determined under this Act, whichever is the greater".

Section 114 (iii) "in the case of any other goods, to a penalty not exceeding the value of the goods, as declared by the exporter or the value as determined under this Act, whichever is the greater"

(F) **Section 114AA of the Customs Act, 1962:**

Section 114AA. Penalty for use of false and incorrect material. —If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act,

shall be liable to a penalty not exceeding five times the value of goods.

(G) Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992

11. Contravention of provisions of this Act, rules, orders and export and import trade policy.

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

(H) Chapter IV A of the Foreign Trade (Development and Regulation) Act, 1992:

Section 14A. Controls on export of specified goods, services and technology.

- 1. In regard to controls on export of specified goods, services and technology referred to in this Chapter, the Weapons of Mass Destruction and their Delivery Systems (Prohibition of Unlawful Activities) Act, 2005, shall apply to exports, transfers, retransfers, brought in transit, trans-shipment of, and brokering in specified goods, technologies or services.*
- 2. All terms, expressions or provisions of the Weapons of Mass Destruction and their Delivery Systems (Prohibition of Unlawful Activities) Act, 2005 (21 of 2005) shall apply to the specified goods, services or technology with such exceptions, modifications and adaptations as may be specified by the Central Government by notification in the Official Gazette.*

Section 14B. Transfer controls.

- 2. No goods, services or technology notified under this Chapter shall be exported, transferred, re-transferred, brought in transit or transhipped except in accordance with the provisions of this Act, the Weapons of Mass Destruction and their Delivery Systems (Prohibition of Unlawful Activities) Act, 2005 or any other relevant Act.*

(I) Rule 11 of the Foreign Trade (Regulations) Rules, 1993:

11. Declaration as to value and quality of imported goods.

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

(J) Para 2.08 of Foreign Trade Policy (2015-20):

2.08 Export/Import of Restricted Goods/Services

Any goods /service, the export or import of which is 'Restricted' may be exported or imported only in accordance with an Authorisation / Permission or in accordance with the Procedures prescribed in a Notification / Public Notice issued in this regard.

(K) Para 2.09 of Foreign Trade Policy (2015-20):

2.09 Export of SCOMET Items

Export of Special Chemicals, Organisms, Materials, Equipment and Technologies (SCOMET), as indicated in Appendix-3 of Schedule 2 of ITC(HS) Classification of Export & Import Items, shall be governed by the specific provisions of (i) Chapter IV A of the FT(D&R) Act, 1992 as amended from time to time (ii) Sl. No. 4 & 5 of Table A and Appendix-3 of Schedule 2 of ITC(HS) Classification of Export & Import Items (iii) Para 2.16, Para 2.17, Para 2.18 of FTP and (iv) Para 2.73 -2.82 of Hand Book of Procedures, in addition to the other provisions of FTP and Handbook of Procedures governing export Authorisations.

(L) As per Serial No. 5 of Table A to the ITC (HS), 2018 SCHEDULE 2 – EXPORT POLICY which pertains to Export of SCOMET items as specified in Appendix 3 of this schedule, the export policy is Prohibited/Restricted. The policy condition is that

a. Exports would be governed as per the conditions indicated in Appendix-3 of this Schedule.

b. Export of items specified in Schedule. Category 0 of the SCOMET list is governed by the extant provisions of the Atomic Energy Act 1962 as amended and rules, regulations, guidelines and resolutions issued under the said Act. Unless otherwise prohibited, export may be permitted against an authorization granted by the Department of Atomic Energy.

(M) Sub Regulation 10 of Customs Brokers Licensing Regulations, 2018, obligations of Customs Broker:-

(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;

Role of Exporter: -

12.1. As stated in his statement dated 29.08.2024, Mr. Manoj Madhav Puthran, authorized representative of M/s Dorf ketal Chemicals India Pvt Ltd., recorded under Section 108 of Customs Act, 1962 as mentioned in Para 10 above, the exporter had checked the regulation for Strategic Goods being exported to Singapore (consignee destination), wherein it is mentioned that concentration less than 30 % by weight is not covered within the scope of

Strategic Goods (SCOMET goods). However, in the letter dtd. 09.10.2024 submitted by the Exporter containing correspondence between the Exporter and Consultant (Technical) National Authority Chemical Weapons Convention it can be seen that the Consultant (Technical) National Authority Chemical Weapons Convention had informed the Exporter that: -

“it is to inform you that the chemical mentioned with CAS RN: 100-37-8 falls under the 1D Category of SCOMET. Therefore, as per SCOMET guidelines the Exporter was required to get authorization for export of the chemical from Directorate General of Trade”.

In the above said letter dtd. 09.10.2024, the Exporter has further stated that, they had already submitted an application to DGFT Delhi for authorization and had assured to submit the authorization copy to SIIB ACC Sahar once the same was issued. Till date the exporter has not submitted any authorization from DGFT. However, from the above letter from National Authority Chemical Weapons Convention, it is confirmed that the goods come under the purview of SCOMET.

12.2. As per the statement of Mr. Manoj Madhav Puthran, authorized representative of M/s Dorf ketal Chemicals India Pvt Ltd recorded under Section 108 of Customs Act, 1962 as mentioned in Para 10 above, wherein he has interalia stated that they were not aware of compliance required for SCOMET items. However, as they are now in knowledge of such compliances they are in the process of applying for General Authorization from DGFT. It is evident that the goods i.e. 2-(diethylamino)-ethanol to be exported to Singapore vide shipping bill no. 3159324 dated 12.08.2024 by M/s Dorf Ketal Chemicals India Pvt Ltd is SCOMET item mentioned at serial no. 05 of the list of Chemicals under 1D of Appendix-3 to Schedule-2 of ITC(HS) Foreign Trade Policy export of which is restricted and permitted only after one time general authorisation/ export licence issued by DGFT. However, the exporter has failed to produce the said export licence/ one time general authorisation till date.

12.3. The Exporter has failed to comply with Section 50(3)(a) of the Customs Act, 1962 to the extent of inaccuracy and incompleteness of information declared in the said Shipping Bill at the time of filing as the SCOMET declaration presented by the exporter is not the proper document in support of export of said SCOMET item. Exporter has also failed to comply with Section 50(3)(b) and 50(3)(c) of the Customs Act, 1962 as exporter has not filed any authentic and relevant document in support of the said SCOMET Item. Exporter has also not provided any export authorisation in compliance with the export requirement of the said SCOMET item as stated in DGFT Notification No. 47/2015-20 dated 20.12.2021. It is the responsibility of the exporter to ensure compliance with the restriction or prohibition relating to the goods under this act or under any other law for the time being in force. Thus by attempting to export the restricted goods without export authorisation, exporter has violated the provisions of Section 50(2) and 50(3) of the Customs Act, 1962 and provisions of Section 11 of the Foreign Trade (Development and Regulation) Act, 1992 read with Rule 11 of Foreign Trade (Regulations) Rules, 1993.

12.4 Further, to export/To attempt to export the impugned goods is considered as violation of restriction imposed by DGFT under Appendix-3 to Schedule 2 of ITC(HS) classification of export and Import items. Further in terms of Section 11H(a) of Customs Act, 1962, the act amounts to ‘illegal exports’ by them in as much as they attempted to or exported the goods in contravention to provisions of Section 50 (2) and 50(3) of the Customs Act, 1962 read with provisions of Section 11 of the Foreign Trade (Development

and Regulation) Act, 1992. As discussed herein above w.r.t. the subject goods covered in the shipping bill no. 3159324 dated 12.08.2024, the Shipping Bill has been registered in ICES 1.5 system.

12.5 Also, any prohibition referred to in the section 113(d) of the Custom Act, 1962 applies to any type of prohibition, that prohibition may be complete or partial. It is well settled law that any restriction on import or export is to an extent a 'prohibition' and therefore, expression 'any prohibitions' in section 113(d) of the Customs Act, 1962 includes restrictions. Restriction is one type of prohibition if policy condition is not followed or complied with. In the instant case goods do not fulfil the condition for their export as they violate the provisions as specified in Appendix-3 to Schedule 2 of ITC (HS) classification of export and Import items, provision of Foreign Trade (Development and Regulation) Act, 1992, FTP 2015-20, Foreign Trade (Regulations) Rules, 1993 and provisions of the Customs Act, 1962 as discussed above, they are to be deemed prohibited. In view of the above, the goods valued at Rs. 82.85/- are liable to be held confiscated under Section 113(d) and Section 113(i) of the Customs Act, 1962 and the exporter M/s Dorf ketal Chemicals India Pvt Ltd liable for penalty under section 114(i) and/or 114(iii) and/or 114AA of the Custom Act, 1962.

Role of Customs Broker.

13.1. From the statement recorded under Section 108 of Customs Act, 1962 of the Customs Brokers as mentioned in para 10 above, it appears that the Customs Broker M/s Shantilal Devji & Co. did not ask for export license in view of DGFT Notification No. 05/2015-20 dated 24.04.2017, vide which exporter was required to notify the Department of Chemicals & Petrochemicals, Ministry of External Affairs (D&ISA) and the DGFT within 30 days of such export in the prescribed format (Aayat Niryat Form) along with the End-Use Certificate and submit to the DGFT a copy of the bill of entry into the destination country within 30 days of delivery and that they communicated the same to the exporter as well.

13.2. From the statement recorded under Section 108 of Customs Act, 1962, Customs Brokers M/s Shantilal Devji & Co. did not advise their client to comply with the provisions of DGFT Notification No. 47/2015-20 dated 20.12.2021 which came into force on 19.01.2022, the Customs Act, other allied Acts and the rules and regulations thereof especially and have not exercised 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 and contravened the provisions of Regulation 10(d) and 10(e) of the CBLR, 2018. For the various acts of omission and commission by Customs Brokers (CB) M/s Shantilal Devji & Co., which appear to have rendered the impugned goods liable for confiscation under Section 113(d) and Section 113(i) of Customs Act, 1962, Customs Brokers (CB) M/s Shantilal Devji & Co. render themselves liable for penal action under Section 114 (i) and/or Section 114 (iii) and/or 114AA of the Custom Act, 1962.

13.3. As per para 10(d) and (e) of the CBLR, 2018, it is the obligation on the Custom Broker to advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and 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.

14. Now, therefore, M/s Dorf ketal Chemicals India Pvt Ltd are hereby called upon to show cause to the Assistant Commissioner of Customs (Export), Air Cargo Complex, Sahar, Mumbai within 30 days of receipt of this notice as to why:

(i) The impugned goods having total FOB value of **Rs. 82.85/-** (Rupees Eighty-Two and paise Eighty-Five only) covered under Shipping Bill No. 3159324 dated 12.08.2024, should not be confiscated under Section 113(d) and 113 (i) of the Customs Act, 1962.

(ii) Penalty should not be imposed on M/s Dorf ketal Chemicals India Pvt Ltd for the various acts of omission and commission under Section 114 (i) and/or Section 114 (iii) and/or 114AA of the Customs Act, 1962, read with Section 11 of the Foreign Trade (Development & Regulation) Act, 1992, Rule 11 of the Foreign Trade (Regulation) Rules, 1993.

15. Now, therefore, CB M/s Shantilal Devji & Co. is hereby called upon to show cause to the Assistant Commissioner of Customs (Export), Air Cargo Complex, Sahar, Mumbai within 30 days of receipt of this notice as to why:

(i) Penalty should not be imposed on M/s Shantilal Devji & Co. for the various acts of omission and commission under Section 114 (i) and/or Section 114 (iii) and/or 114AA of the Customs Act, 1962, read with Rule 10(d) and (e) of the Customs Broker Licensing Regulations, 2018.

16. Copies of all Relied Upon Documents in the Show Cause Notice are being provided with this notice as enlisted in "Annexure-B". In case, noticee wish to inspect any of the documents relied upon by the Department in this Show Cause Notice and if they desire to obtain copies thereof, they may do so by prior appointment with the Adjudicating Authority.

17. All the noticees are further required to produce at the time of showing cause, all the evidences upon which they intend to rely in support of their defence. The noticees are further directed to inform the Adjudicating Authority as to whether they desire to be heard in person before the case is adjudicated. If no cause is shown within 30 days from the date of receipt of this notice or if they fail to appear for personal hearing when the case is posted for hearing, the case will be decided on the basis of evidence on records.

18. This notice is being issued without prejudice to any other action that may be taken in respect of goods in question and/or the persons/firms concerned, covered or not covered by this show cause notice, under the provision of the Customs Act, 1962 and /or any other law for time being in force in the Republic of India.

19. The Department reserves the right to add, alter or amend this show cause notice on the basis of any evidence, which comes in the knowledge of the department after issuance of this show cause notice.

(JOLLY KOSHY)

Assistant Commissioner of Customs
Air Cargo Complex, Sahar, Mumbai

Copy to:

1. **M/s. Dorf Ketal Chemicals India Pvt Ltd (IEC- 0392032937)**
Dmonte-street, orlem, Malad west, Mumbai-40064
2. **M/s. Shantilal Devji & Co. (AAAFS5142H)**

Copy to:

1. The Additional/Joint Commissioner of Customs (Export), ACC for Adjudication

2. The Commissioner of CGST, Navi Mumbai, Division III, Range-III, Maharashtra (for Information and further necessary action, if any).
3. The Assistant Commissioner of Customs, Customs Broker Section, New Custom House, Mumbai Zone-1 with request to take appropriate action against above Customs Broker under CBLR.
4. The Assistant Commissioner of Customs, APU, R&I, ACC, Mumbai
5. Office Copy
6. Notice Board, ACC, Mumbai

LIST OF RELIED UPON DOCUMENTS.

Sr.No.	Relied Upon Documents	
1.	Copy of Shipping Bill No. 3159324 dated 12.08.2024, Invoice, Packing List, SCOMET Declaration	RUD-1
2.	Statement dated 29.08.2024 of Mr. Manoj Madhav Puthran, EXIM Consultant of M/s Dorfketal Chemicals India Pvt Ltd	RUD-2
3.	Statement dated 29.08.2024 of Shri Rashesh Dilip Joshi, Partner M/s. Shantilal Devji & Co.	RUD-3