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|  सत्यमेव जयते | 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 |  आज़ादी का अमृत महोत्सव |
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F. No. CUS/APR/SCN/925/2026-Gr (1And1A) Date: 14.05.2026

SCN No. 202/2026-27/JOINT COMM. /GR. I&IA/NS-I/CAC/JNCH

DIN: 20260578NW000000B094

Sub: Show Cause Notice under Section 124 of the Customs Act, 1962 in respect of the goods covered under IGM no. 1175321 dated 23.01.2026, loaded on vessel, namely MV Reyfa (voyage no. RF7104)-reg;

Specific intelligence was gathered by DRI, Mumbai Zonal Unit that there might be mis-declaration of port of loading in the Cargo declaration/ Import manifest in respect of consignments under IGM No. 1175321 dated 23.01.2026, covering 309 containers carried on vessel, namely MV Reyfa (voyage no. RF7104). It was suspected that these containers though loaded from Bandar Abbas Port, Iran (IRBND), were to be shown in import documents as loaded from Jebel Ali Port, and scheduled to be discharged at Nhava Sheva Port. The said vessel berthed at NSICT Terminal, Nhava Sheva on 01.02.2026.

2. Acting on the said intelligence, the vessel was boarded by DRI officers along with Boarding Section officers, JNCH on 01.02.2026. The statement dated 01.02.2026 of Shri Hamidreza Javadzadeh, the master of the vessel and Shri Chetan Shankar Navalgi, the director of M/s Evershine Containers Line Pvt. Ltd. (the company which is a vessel sub agent for the vessel namely Refya in India) was recorded as per the provisions of Section 108 of the Customs Act, 1962, wherein it was revealed that the port of loading of all the 309 containers was Bandar Abbas Port, Iran (IRBND) and no container was either loaded or offloaded at the Jebel Ali Port. The master of vessel submitted sea cargo summary of the containers loaded on the vessel, which confirmed the said fact.

3. Therefore, as per DRI investigation, the goods covered under IGM no. 1175321 dated 23.01.2026, covering 309 containers carried on vessel, namely MV Reyfa (voyage no. RF7104) were actually loaded at Bandar Abbas Port, Iran (IRBND), however, the port of loading was shown in many of the Bills of Lading as Jebel Ali (AEJEA).

4. In this regard, clarification was sought from the concerned importers. In the subject case, following importers filed Bills of Entry for clearance of the goods, under Section 46(1) and self-assessed the duty under Section 17(1) of the Customs Act, 1962.

TABLE-1

| S r. N o. | BE NO. | BE DATE | IMPORTER | CHA | COO | Shippin g Line | Assessable Value (In Rs.) | Total Duty (In Rs.) |
|-----------|-------------|--------------------|---|--|-----|---|---------------------------|---------------------|
| 1 | 71101 74 | 24- 01- 2026 | B.L.G INTERNATIO NAL HING PRIVATE LIMITED | CARGO EASE PVT LTD | AF | SC Lines Shipping & Logistics Pvt Ltd | 2396850 | 119843 |
| 2 | 72191 58 | 30- 01- 2026 | PROVENTUS AGROCOM LIMITED | INFINITY LOGISTIC S AND SUPPLY CHAIN | AF | Same as above | 6594159 | 329708 |

| | | | | PVT LTD | | | | |
|--------------|-------------|--------------------|---------------------------------|---|----|------------------|--------------------|---------------------|
| 3 | 72189 49 | 30- 01- 2026 | KOHINOOR ENTERPRIS ES | VEER LOGISTIC S | AF | Same as above | 32770849 | 163854 3 |
| 4 | 72202 90 | 30- 01- 2026 | MUKUT BIHARI IMPEX LLP | VEER LOGISTIC S | AF | Same as above | 6449918 | 322496 |
| 5 | 72596 37 | 02- 02- 2026 | MANOCHA ENTERPRIS ES | M/S.RAMJ I DEVSHI SHAH & CO. | AF | Same as above | 12095225 | 604761 |
| 6 | 72191 59 | 30- 01- 2026 | PROVENTUS AGROCOM LIMITED | INFINITY LOGISTIC S AND SUPPLY CHAIN PVT LTD | AF | Same as above | 6594159 | 329708 |
| 7 | 71932 67 | 29- 01- 2026 | UC METALS PRIVATE LIMITED | YUVRAJ LOGISTIC S | AF | Same as above | 6589363 | 329468 |
| 8 | 71143 51 | 25- 01- 2026 | HTC TRADING CO | ACCESS WORLDWI DE CARGO | AF | Same as above | 6340393 | 317020 |
| Total | | | | | | | 7,98,30,916 | 39915 47 |

4.1 On scrutiny of the Bill of Lading, it is found that the said Bills of Lading mention POR (Port of Receipt) and POL (Port of Loading) as "Jebel Ali/U.A.E". Whereas, on the basis of the statements **dated 01.02.2026 (RUD-1)** of Shri Hamidreza Javadzadeh, the master of the vessel and Shri Chetan Shankar Navalgi, the director of M/s Evershine Containers Line Pvt. Ltd., the port of loading of all the 309 containers was Bandar Abbas Port, Iran (IRBND) and no container was either loaded or offloaded at the Jebel Ali Port duly confirmed vide the master of vessel submitted sea cargo summary **(RUD-2)** of the containers loaded on the vessel, which confirmed the said fact.

4.2 From the foregoing, it is evident that there is mis-declaration in the said Bill of Entry and the importer has violated provisions of Section 46(4) and 46(4A) of the Customs Act, 1962. Further, the importer has informed that they have filed the Bills of Entry on the basis of the document i.e. Bill of Loading submitted by the Shipping Line. Since the goods are of perishable nature and there are various importers involved in the present case, the case of the importer was put up before the adjudicating authority and the adjudicating authority has allowed the clearance of the goods covered under said Bills after imposing redemption fine under Section 125 and penalty on importer under Section 112(a) of the Customs Act, 1962.

5. In this case, with regard to the discrepancy in Port of Loading (POL), it is pertinent to note that the Bill of Lading, being the primary transport document, is issued by the shipping line based on the cargo movement details available to them. In the instant case, the Port of Loading was declared as Jebel Ali in the Bill of Lading, whereas the containers were actually loaded at Bandar Abbas. Since the preparation, verification, and issuance of the Bill of Lading fall within the domain and responsibility of the shipping line, any mis-declaration of Port of Loading therein is attributable primarily to the carrier. The importers, who relies on such documents in good faith for filing the Bill of Entry under Section 46(1) of the Customs Act, 1962, does not have independent means to verify the actual port of loading. Therefore, any discrepancy in the Bill of Lading is primarily attributable to the shipping line or the exporter, and not due to any deliberate act or malafide intention on the part of the importer.

6. In view of above, it appears that the Shipping line has;

- i. Submitted incorrect/forged Bills of Lading (**RUD-3**) to hide the actual port of loading and
- ii. Filed a false IGM/Cargo Declaration, violating the Sea Cargo Manifest and Transshipment Regulations (SCMTR), 2018

7. Therefore, the subject containers, in the Bill of Lading of which, the port of loading has been declared other than Bandar Abbas, Iran are liable for confiscation under Section 111(m) of the Customs Act, 1962 for incorrect particulars in the IGM and for the acts of omission and/or commission which has resulted into the confiscation of the impugned containers. Further, by facilitating the movement and documentation of goods on the basis of such misdeclaration, the shipping line appears to have knowingly abetted the improper import/export of goods, thereby attracting penal liability under Section 112(a)/112(b) of the Customs Act, 1962.

7.1 Additionally, it is observed that the Bills of Lading issued by the shipping line is found to be false in a material particular, namely the declaration of the port of loading. In as much as the said Bills of Lading is a vital document used in the course of customs clearance and international trade, the deliberate misdeclaration of POL appears to have been made with knowledge and intent to misrepresent the actual origin and routing of the goods. Accordingly, the act of issuing and using such a false document renders the shipping line appears to be liable for penalty under Section 114AA of the Customs Act, 1962.

7.2 Further, it appears that the shipping line appears to have rendered itself liable to penalty under Section 117 of the Customs Act, 1962 for failure to comply with statutory obligations and for omission in ensuring due diligence in the documentation of cargo.

7.3 Additionally, it is noticed that the said misdeclaration constitutes a false and incorrect declaration in a material particular relating to mandatory cargo information required under the Regulation 4 of the SCMTR, 2018. Accordingly, the shipping line appears to have contravened Regulation 4 read with Regulation 10(1)(m) of the SCMTR, 2018, inasmuch as it failed to ensure that the import/export manifest and related shipping documents were true, correct, and complete, and did not exercise due diligence in verifying the accuracy of statutory cargo particulars. Therefore, the shipping line is also liable for penalty under Section 158(2)(ii) of the Customs Act, 1962.

8. **LEGAL PROVISIONS:** 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:

“SECTION 46. Entry of goods on importation. — (1) *The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting [electronically] [on the customs automated system] to the proper officer a bill of entry for home consumption or warehousing [in such form and manner as may be prescribed] :*

Section 46(4):- *The importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, [and such other documents relating to the imported goods as may be prescribed].*

Section 46(4A):- *The importer who presents a bill of entry shall ensure the following, namely:—*

- (a) *the accuracy and completeness of the information given therein;*
- (b) *the authenticity and validity of any document supporting it; and*
- (c) *compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.*

SECTION 111. Confiscation of improperly imported goods, etc. — *The following goods brought from a place outside India shall be liable to confiscation: —*

- (m) *any goods which do not correspond in respect of value or in any other*

particular with the entry made under this Act;

SECTION 112. Penalty for improper importation of goods, etc. — Any person, -

- (a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or
- (b) who acquires possession of or is in any way concerned in carrying, removing, depositing, 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 to confiscation under section 111,

shall be liable, -

- (i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty [not exceeding the value of the goods or five thousand rupees], whichever is the greater;
- [(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher:

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;

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.

SECTION 117. Penalties for contravention, etc., not expressly mentioned.

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

SECTION 158. Provisions with respect to rules and regulations. — (1) All rules and regulations made under this Act shall be published in the Official Gazette.

(2) Any rule or regulation which the Central Government or the Board is empowered to make under this Act may provide -

- [(ii) that any person who contravenes any provision of a rule or regulation or abets such contravention or who fails to comply with any provision of a rule or regulation with which it was his duty to comply, shall be liable to a penalty which may extend to two lakh rupees.”

Sea Cargo Manifest and Transshipment Regulations, 2018.

10. Responsibilities of the authorised carrier under these regulations. - (1) An authorised carrier shall-

- m. abide by all the provisions of the Act and the rules, regulations, notifications and orders issued there under;

9. Now, therefore, the Shipping Line M/s. SC Lines Shipping & Logistics Pvt Ltd), having address A-703, 7th Floor, Shree Nand Dham, Plot No. 59, Sector-11, CBD Belapur, Navi Mumbai, Maharashtra 400614 is hereby called upon to show cause to Joint/Additional Commissioner Group-I/IA, Jawaharlal Nehru Custom House, Nhava Sheva -I, Taluk - Uran, District Raigad, Maharashtra - 400 707, within 30 days of the receipt of this notice, as to why:-

- i. Penalty should not be imposed on them under Section 112(a)/(b) of the Customs Act, for their acts of commission and/or omission which have resulted in and/or facilitated and abetted the improper importation of goods covered under Bills of Entry as mentioned in the TABLE-1 above, rendering the said goods liable to confiscation under the provisions of the Customs Act, 1962;
- ii. Penalty should not be imposed on them under Section 114AA for knowingly and intentionally making, signing, or using, or causing to be made, signed or used, false and incorrect declarations/documents, namely the Bill of Lading, wherein the Port of Loading has been mis-declared, thereby facilitating evasion of proper customs compliance;
- iii. Penalty should not be imposed on them under Section 117 for contravention of the provisions of the Customs Act, 1962 and the rules/regulations made thereunder, by failing to ensure the correctness, authenticity, and due verification of statutory shipping documents, without prejudice to the above specific provisions.
- iv. Penalty should not be imposed on them under Section 158(2)(ii) of the Customs Act, 1962 for violating provisions of Regulation 4 read with Regulation 10(1)(m) of the SCMTR, 2018, inasmuch as they failed to ensure that the import/export manifest and related shipping documents were true, correct, and complete.

10. The Shipping Line M/s. SC Lines Shipping & Logistics Pvt Ltd should file their written explanation/reply to the competent authority i.e. Addl./Joint Commissioner of Customs, Group-I/IA, JNCH within 30 days of receipt of the Show Cause Notice and they should also indicate if they wish to be heard in person. If the importer fails to submit their written submission or if they fail to attend the personal hearing on the fixed date the case will be decided ex-parte on the basis of the evidence on record, without any further reference to the importer.

11. In case importer wish to be heard in person, they should state specifically in their written explanation to the **Joint/Addl. Commissioner of Customs, Group-I/IA, JNCH** Jawaharlal Nehru Custom House, Nhava Sheva, Taluka- Uran, District - Raigad, Maharashtra - 400707, for which a day and date will be fixed well in advance.

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

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

14. The list of all relied upon document in this notice are listed in Annexure-A to this notice and are enclosed herewith.

Enclosures: RUDs as per Annexure-A

Digitally signed by
Jay Girijappa Waghmare
Date: 14-05-2026
11:58:10

(Jay G. Waghmare)

Joint Commissioner of Customs
Gr-1, NS-I, JNCH

Regd. ADD/Speed Post

To,
M/s. SC Lines Shipping & Logistics Pvt Ltd),
A-703, 7th Floor, Shree Nand Dham,
Plot No. 59, Sector-11, CBD Belapur,
Navi Mumbai, Maharashtra 400614

Copy to: -

1. The Deputy Commissioner of Customs, CAC, JNCH, (for info Please),
2. DC, SCMTR Section, JNCH, Nhava-Sheva,
3. CHS Section, JNCH (For display on Notice Board),
4. EDI Section, JNCH (For publish on JNCH Website),
5. Office copy.

Annexure-A
(List of relied upon documents)

| RUD No. | Particular |
|----------------|---|
| RUD-1 | Statement dated 01.02.2026 of Shri Hamidreza Javadzadeh, the master of the vessel and Shri Chetan Shankar Navalgi, the director of M/s Evershine Containers Line Pvt. Ltd., |
| RUD-2 | Copy of the master of vessel submitted sea cargo summary. |
| RUD-3 | Copy of the Bills of Lading. |