



प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद  
"सीमा शुल्क भवन", पहली मंजिल, पुराने हाई कोर्ट के सामने, नवरंगपुरा, अहमदाबाद - 380 009.  
दूरभाष: (079) 2754 4630 फैक्स: (079) 2754 2343  
ई-मेल: cus-ahmd-guj@nic.in / technical-customs@gov.in

DIN:20260271MN0000084E4

Date:10-02-2026

**Order No. 06/2025-26**  
**(ISSUED UNDER PROVISIONS OF REGULATION 16(1) OF THE**  
**CBLR, 2018)**

M/s. Benchmark Shipping and Logistics, Ahmedabad, having their office at Shop No. 26, Aditya Complex, SAL Hospital Road, Surdhara Circle, Opp. St. Kabir School, Thaltej, Ahmedabad (herein after referred to as the Customs Broker/CB) is holder of Customs Broker Licence No. CHA/ABD/R/09/2016-17 (COSPM1345E) issued by the Principal Commissioner of Customs, Ahmedabad under Regulation 7 of the Customs Brokers Licensing Regulations (CBLR), 2013, [Now, regulation 7 of the Customs Brokers Licensing Regulations (CBLR), 2018] and as such they are bound by the regulations and obligations/conditions stipulated therein.

2. An offence Report dated 23.01.2026 issued by the Assistant Commissioner, SIIB, Customs Mundra had been received by the office of Principal Commissioner of Customs Ahmedabad vide e-mail dated 29.01.2026. In the said offence report it had been informed that during the course of examination conducted on 13.11.2025 by the officers of SIIB, the goods were not found as declared and appeared to be "Garnet". Representative samples were sent for testing. The IREL, Kerala vide their reports dated 19.11.2025 confirmed that the goods are "Garnet". The Customs Broker had been prohibited from transacting any business within the jurisdiction of Mundra Customs Commissionerate with immediate effect by the Customs Mundra and forwarded the case to Ahmedabad Customs for necessary action being Parent Policy Section, as the said Customs Broker had been found to be in violation of the provisions of Regulation 10 of the Customs Brokers License Regulations, 2018.

**3. Issue involved as per the Offence Report dated 23.01.2026:**

3.1 During the course of investigation in the case against M/s. Apsra Minerals, the role of CB M/s. Benchmark Shipping and Logistics had been found to be in violation of the provisions of Regulation 10 of the Customs Brokers License Regulations, 2018.

3.2 Based on specific intelligence, investigation was conducted in respect of Shipping Bill Nos. 6627703 & 6628103 both dated 01.11.2025 filed by M/s. Apsra Minerals through the CB M/s. Benchmark Shipping and Logistics with the goods declared as "Crushed Stone". During the course of examination conducted under Panchnama dated 13.11.2025 by the officers of SIIB,

Mundra the goods were not found as declared and appeared to be "Garnet". Therefore, representative samples were drawn and sent for testing to IREL (India) Ltd. The IREL, Kerala vide their reports dated 19.11.2025 confirmed that the goods are "Garnet".

3.3 The export of Garnet is restricted as per DGFT Notification No. 26/2015-2020 dated 21.08.2018. As per the said notification, export of this rare earth compounds – Garnet, is regulated and allowed only through IREL (India) Ltd. The exporter is not having such permission from IREL for export of subject goods. Hence, the subject goods total 1,63,945 Kgs. covered under above two Shipping Bills filed by M/s. Apsra Minerals, were seized vide Seizure Memo dated 02.12.2025 being liable for confiscation under the provisions of Section 113 of the Customs Act, 1962.

3.4 During further course of investigation, statement of Shri Abdul Latif (authorised representative of M/s. Apsra Minerals) was recorded on 17.12.2025, wherein he admitted that he was contacted by Shri Kaushal working in M/s. Benchmark Shipping and Logistics and Shri Amit Mali, F-card Holder and owner of CB Firm M/s. Benchmark Shipping and Logistics who offered him Rs. 10,000/- per container for providing invoice and packing list with the goods declared as "Crushed Stone" for filing Shipping Bills in the name of M/s. Apsra Minerals. He also admitted that he met both of them in their office located at Office No. 8, 9 and 203, M-8, Mezzanine Floor, Ratnakala Arcade, Near IDBI Bank, in front of HP Petrol Pump, Adani Port, Road, Mundra, Kutch, Gujarat-370421.

3.5 Summons dated 06.12.2025 and 12.12.2025 were sent to the F/G Card Holder, CB M/s. Benchmark Shipping and Logistics. Further Summons dated 23.12.2025 and 16.01.2026 were sent to Shri Amit Mali, F-Card Holder/Director of CB Firm M/s. Benchmark Shipping and Logistics. However, Shri Amit Mali did not turn up to tender his statement.

3.6 Shri Rashmi Ranjan Raut, G-Card Holder turned up to tender his statement on 16.12.2025. Accordingly, statement of Shri Rashmi Ranjan Raut S/o Shri Brajabandhu Raut, Aged 45 years, G-Card Holder (CHM/G/23/22-23) in the Customs Broker Firm M/s. Benchmark Shipping and Logistics (License No. CHA/ABD/R/09/2016-17), was recorded on 16.12.2025. In the said statement recorded under the Section 108 of Customs Act, 1962 the Shri Rashmi Ranjan Raut (employee of the Customs Broker) had admitted that :-

3.6.1 They had not verified the credentials and physical verification of the address of the exporter before/at the time of filing of the subject Shipping Bills.

3.6.2 However, it was admitted that they had visited the premises of the exporter after filing of the Shipping Bills and the same was found non-existent.

3.6.3 They had not informed these irregularities to the Customs in any manner till the recording of the said statement.

3.6.4 Further, it was admitted that they had received the relevant documents pertaining to the aforesaid Shipping Bills through email and never

met the Proprietor of the Exporter firm M/s. Apsra Minerals nor even talked to him personally.

3.7 In terms of Regulation 10(n) of the CBLR, 2018, it is obligatory on the part of Customs Broker to verify the correctness of IEC, GSTIN, identity and functioning of the client at declared address by using reliable, independent, authentic documents, data or information. From the confession of Shri Rashmi Ranjan Raut in his statement recorded under Section 108 of the Customs Act, 1962, it is clear that:

- The Customs Broker has not verified the credentials of the exporter and also did not verify functioning of the exporter at the declared address before/at the time of filing of the subject Shipping Bills;
- They (the CB) visited the premises of the exporter only after filing of the Shipping Bills and found the same to be non-existent;
- they did not inform these irregularities to the Customs in any manner till the recording of the said statement;
- They have received the relevant documents pertaining to the aforesaid Shipping Bills through email.

3.7.1 Thus, the CB failed to discharge the mandatory obligation under Regulation 10(n) of the CBLR, 2018 by neither independently verifying the identity, credentials and functioning of the exporter at the declared address before/at the time of filing of the subject Shipping Bills nor reporting the fact that the declared premises was found non-existent to the Customs, thereby, facilitated the misuse of the IEC and attempted export of goods in the name of fictitious/non-existent entity.

3.8 Further, it emerged from the offence report dated 23.01.2026 that Shri Kaushal working in M/s. Benchmark Shipping and Logistics and Shri Amit Mali, F-card Holder and owner of CB Firm M/s. Benchmark Shipping and Logistics offered the IEC holder Rs. 10,000/- per container for providing invoice and packing list with the goods declared as "Crushed Stone" for filing Shipping Bills in the name of M/s. Apsra Minerals, hence, the Customs Broker has committed mis-conduct.

3.9 Hence, the failure of Customs Broker M/s. Benchmark Shipping and Logistics to fulfill their obligations under the CBLR, 2018 played a crucial role in facilitating the attempted export of the restricted commodity i.e. Natural Garnet in guise of Crushed Stone by exporter M/s. Apsra Minerals.

#### **4. Violation of the obligations stipulated under Regulation 10 of the CBLR, 2018:**

4.1 In view of the deposition made by Shri Rashmi Ranjan Raut, it was found *inter-alia* that the Customs Broker M/s. Benchmark Shipping and Logistics failed to follow the Regulation 10(n) of Customs Brokers Licensing Regulations, 2018 which stipulates as under:-

##### **4.1.1 Regulation 10. Obligations of Customs Broker**

*A Customs Broker shall -*

*(n) verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable,*

*independent, authentic documents, data or information;*

*(q) co-operate with the Customs authorities and shall join investigations promptly in the event of an inquiry against them or their employees.*

4.1.2 As per Regulation 10(n) of the Customs Brokers Licensing Regulations, 2018, it is obligatory on the part of Customs broker to verify the correctness of IEC, GSTIN, identity and functioning of the client at declared address by using reliable, independent, authentic documents, data or information. In the instant case, the Customs broker didn't verify the genuineness of the credentials of the exporter, as provided by the exporter and also did not verify functioning of the exporter at the declared premises before filing of the Shipping Bills. Further, on physical verification of the premise of the exporter, it was found by the Customs Broker that the said unit was non-existent, despite that neither they informed the Customs authority nor they took any action at their level which is expected from a licenced Customs Broker. The Customs Broker had simply relied upon the documents received through email. Thus, in the present case the Customs Broker has violated regulation 10(n) of the CBLR,2018.

4.1.3 As per Regulation 10 (q) of the Customs Brokers Licensing Regulations, 2018 reproduced above, the Customs Broker is required to co-operate with the Customs authorities and shall join investigations promptly in the event of an inquiry against them or their employees. However, Shri Amit Mali, F-Card Holder/Director of CB Firm M/s. Benchmark Shipping and Logistics not appeared and joined the investigation despite issuance of summons dated 06.12.2025, 12.12.2025, 23.12.2025 and 16.01.2026, as detailed in the offence report dated 23.01.2026. Thus, the Customs Broker has also not fulfilled the obligation under the regulation 10(q) of the CBLR,2018.

4.2. In view of the foregoing paras, it appears that the Customs Broker had knowingly and intentionally facilitated the mis-declaration of export goods by preparing checklist and filing the shipping bills, and supporting documentation based on invoices and papers supplied by the exporter without exercising requisite due diligence and colluded with the exporter for presentation of Shipping Bills for export of goods that are restricted for export by the Director General of Foreign Trade through Notification No. 26/2015-20 dated 21.08.2018 and are only allowed to be exported through IREL.

4.3 The Customs Broker did not verify the credentials of the exporter before/at the time of filing of the subject Shipping Bills. Further, the Customs Broker had visited the premises of the exporter after filing of the Shipping Bills and the same was found non-existent but the same had not been brought to the knowledge of the Customs Authorities.

4.4 As per the Offence report dated 23.01.2026 it has emerged that Shri Kaushal working in M/s. Benchmark Shipping and Logistics and Shri Amit Mali, F-card Holder and owner of CB Firm M/s. Benchmark Shipping and Logistics offered the IEC holder Rs. 10,000/- per container for providing invoice and packing list with the goods declared as "Crushed Stone" for filing Shipping Bills in the name of M/s. Apsra Minerals, thereby committing misconduct in the present case.

4.5 Thus, in the present case the Customs Broker, has failed to fulfil its obligations and has contravened the provisions of Regulation 10(n), and 10(q) of the Customs Brokers Licensing Regulations, 2018, as amended.

5. Customs Broker License has been issued to M/s. Benchmark Shipping and Logistics, Ahmedabad under the provisions of the CBLR, 2018, and thus, they are liable to adhere to the obligations cast upon them under the CBLR, 2018. The objective of CBLR, 2018 is to ensure that a Customs Broker acts honestly, efficiently, and diligently in the conduct of their business. In the present case, the Customs Broker has knowingly and intentionally facilitated the mis-declaration of export goods by preparing checklist and filing the shipping bills, and supporting documentation based on documents supplied by the exporter without exercising requisite due diligence. While performing and discharging their duties and responsibilities as Customs Broker, the Customs Broker have contravened the provisions of Regulation 10(n) and 10(q) of CBLR 2018. In the present case, it is also on record that the CB has committed to pay Rs.10,000/- per container to the IEC holder against issuance of invoices and packing list in the name of IEC holder, which is a misconduct on part of the Customs Broker. The Customs Broker has mis-used the Customs Broker license; breached the trust and acted against the spirit of the Customs Broker Licensing provisions under the Customs Act,1962 and thus the department cannot remain oblivious to the danger posed by allowing the M/s. Benchmark Shipping and Logistics, Ahmedabad to continue work as Customs Broker. Hence, immediate action against the above Customs Broker under the provisions of the CBLR, 2018 is necessary.

6. Provisions relating to suspension of a Customs Broker License under CBLR,2018, are as under:

***Regulation 16. Suspension of license***

*(1) Notwithstanding anything contained in regulation 14, the Principal Commissioner or Commissioner of Customs may, in appropriate cases where immediate action is necessary, suspend the license of a Customs Broker where an enquiry against such Customs Broker is pending or contemplated:*

Provided that where the Principal Commissioner or Commissioner of Customs may deem fit for reasons to be recorded in writing, he may suspend the license for a specified number of Customs Stations.

*(2) Where a license is suspended under sub-regulation (1), the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, shall, within fifteen days from the date of such suspension, give an opportunity of hearing to the Customs Broker whose license is suspended and may pass such order as he deems fit either revoking the suspension or continuing it, as the case may be, within fifteen days from the date of hearing granted to the Customs Broker: Provided that in case the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, passes an order for continuing the suspension, further procedure thereafter shall be as provided in regulation 17.*

7. In view of the above, I pass the following Order:

**ORDER**

7.1 I, Principal Commissioner of Customs, Customs Commissionerate, Ahmedabad, in exercise of powers conferred upon me under the provisions of Regulation 16 (1) of the CBLR,2018, hereby suspend with immediate effect the Customs Broker Licence No. CHA/ABD/R/09/2016-17 (COSPM1345E) granted to the Customs Broker- M/s. Benchmark Shipping and Logistics, being fully satisfied that the Customs Broker has prima-facie failed to fulfil their obligations under Regulation 10(n) & 10(q) of the CBLR, 2018.

7.2 However, I offer the Customs Broker M/s. Benchmark Shipping and Logistics holding licence no. CHA/ABD/R/09/2016-17 (COSPM1345E) an opportunity of personal hearing on 24.02.2026 at 11.30 Hrs.. through video conferencing, for which link shall be shared a day before the personal hearing. Any written representation against this order should reach the undersigned before the date of hearing.

7.3 The Customs Broker M/s. Benchmark Shipping and Logistics holding licence no. CHA/ABD/R/09/2016-17 (COSPM1345E) is directed to surrender all the Original Customs passes issued to their employees/partners/Directors/Proprietor immediately.

8. This order is being issued without prejudice to any other action that may be taken against the Customs Broker or any other person(s)/firm(s) etc. under the provisions of the Customs Act,1962 and Rule/Regulations framed thereunder or under any other law in force for the time being.

9. Copy of offence report dated 23.01.2026, IREL Analysis report, Statement dated 16.12.2025 of Rashmi Ranjan Raut and Statement dated 17.12.2025 of Shri Abdul Latif recorded and Summons issued to Customs Broker during the investigation, referred and relied upon for this suspension order are enclosed with this order.

Digitally signed by  
Shiv Kumar Sharma  
Date: 10-02-2026  
12:59:32  
SHIV KUMAR SHARMA  
PRINCIPAL COMMISSIONER  
Customs, Ahmedabad

To,  
M/s. Benchmark Shipping and Logistics  
Customs Broker Licence No. CHA/ABD/R/09/2016-17 (COSPM1345E)  
Shop No. 26, Aditya Complex, SAL Hospital Road,  
Surdhara Circle, Opp. St. Kabir School Thaltej, Ahmedabad  
e-mail:benchmarksandl@gmail.com

Copy to:

1. The Chief Commissioner, Customs Gujarat Zone, Ahmedabad
2. The Chief Commissioner, Mumbai Customs Zone-I, II and III
3. The Principal Commissioner/Commissioner, Customs Commissionerate-Kandla / Mundra/ Noida
4. The Dy./Asstt. Commissioner, AG Section, Customs Commissionerate, Mundra.

**Offence Report against CB M/s. Benchmark Shipping and Logistics i.r.o. Export of Garnet in guise of Crushed Stone by exporter M/s. Apsra Minerals vide Shipping Bill Nos. 6627703 & 6628103 both dated 01.11.2025 -m/reg.**

**AG Mundra** <ag-mundra@gov.in >

Thu, 29 Jan 2026 12:49:51 PM +0530

To "Technical Section Customs Ahmedabad"<technical-customs@gov.in>

Sir,

With reference to your email dated 22.01.2026, the offence report against CB M/s. Benchmark Shipping and Logistics i.r.o. Export of Garnet in guise of Crushed Stone by exporter M/s. Apsra Minerals vide Shipping Bill Nos. 6627703 & 6628103 both dated 01.11.2025 is being forwarded herewith along with relevant RUD's for necessary action under Regulation 16 and 17 of CBLR, 2018 at your end.

It is kindly requested that the action taken report may kindly be forwarded to this office accordingly.

**(APPRASING GENERAL)  
CUSTOM HOUSE MUNDRA**

As per Section 153 of Custom Act 1962, sending an e-mail to any address as provided by the person to whom it is issued, or to the e-mail address available in any official correspondence of such person; may be considered as modes for service of notice, order, etc.

==== Forwarded message =====

From: SIIB Mundra <siibmundra@gmail.com>

To: "AGMundra"<ag-mundra@gov.in>

Date: Fri, 23 Jan 2026 16:25:10 +0530

Subject: Offence Report against CB M/s. Benchmark Shipping and Logistics i.r.o. Export of Garnet in guise of Crushed Stone by exporter M/s. Apsra Minerals vide Shipping Bill Nos. 6627703 & 6628103 both dated 01.11.2025 -m/reg.

==== Forwarded message =====

Sir,

Please find attached copies on the above mentioned subject.

Regards,

Special Intelligence and Investigation Branch  
Custom House, Mundra

 [I0CBIC10004423285\\_1769165241481.pdf](#)

 [IREL analysis report dated 20.11.2025\\_ocred.pdf](#)

 [Panchnama dated  
13.11.2025\\_ocred\\_200dpi\\_75.pdf](#)

 [Seizure Memo Apsra dated 02.12.2025.pdf](#)

 [statement abdul latif\\_ ocred.pdf](#)

 [statement only of rashmi ranjan 16.12.2025.pdf](#)

 [Summon 1 dated 06.12.2025 to benchmark\\_ ocred.pdf](#)

 [Summon 2 dated 12.12.2025 benchmark\\_ ocred.pdf](#)

 [summon 3 dated 23.12.2025 to benchmark\\_ ocred.pdf](#)

 [Summon dated 16.01.2026 to Shri Amit Mali.pdf](#)



	<p>कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा, सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 <b>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS:</b> <b>CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421.</b> <b>PHONE: 02838-271426/271163 FAX: 02838- 271425</b> <b>e-mail id- siib-mundra@gov.in / siibmundra@gmail.com</b></p>	
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Date: 23-01-2026

To,  
The Deputy/Assistant Commissioner,  
AG Section,  
Custom House, Mundra.

Sir,

**Subject: Offence Report against CB M/s. Benchmark Shipping and Logistics i.r.o. Export of Garnet in guise of Crushed Stone by exporter M/s. Apsra Minerals vide Shipping Bill Nos. 6627703 & 6628103 both dated 01.11.2025 -m/reg.**

Please refer to your office's email 22.01.2026 enclosing therein letter dated 22.01.2026 received from Ahmedabad Customs on the aforementioned subject matter.

2. With reference to the aforementioned subject matter it is to inform that during the course of investigation in the case against M/s. Apsra Minerals, the role of CB M/s. Benchmark Shipping and Logistics; has been found to be in violation of the provisions of Regulation 10 of the Customs Brokers License Regulations, 2018.

3. Based on specific intelligence, investigation is conducted in respect of Shipping Bill Nos. 6627703 & 6628103 both dated 01.11.2025 filed by M/s. Apsra Minerals through the CB M/s. Benchmark Shipping and Logistics with the goods declared as "Crushed Stone". During the course of examination conducted under Panchnama dated 13.11.2025(copy enclosed) by the officers of SIIB, the goods were not found as declared and appeared to be "Garnet". Accordingly, Representative samples drawn were sent for testing. The IREL, Kerala vide their reports dated 19.11.2025(copy enclosed) confirmed that the goods are "Garnet". Accordingly the said goods were seized vide Seizure Memo dated 02.12.2025(copy enclosed).

4. During further course of investigation, statement of Shri Abdul Latif (authorised representative/real brother of proprietor of M/s. Apsra Minerals) was recorded on 17.12.2025 wherein he admitted that that he was contacted by Shri Kaushal working in M/s. Benchmark Shipping and Logistics and Shri Amit Mali, F-card Holder and owner of CB Firm M/s. Benchmark Shipping and Logistics who offered him Rs. 10,000/- per container for providing invoice and packing list with the goods declared as "Crushed Stone" for filing Shipping Bills in the name of M/s. Apsra Minerals. He also admitted that he met both of them

in their office located at Office No. 8, 9 and 203, M-8, Mezzanine Floor, Ratnakala Arcade, Near IDBI Bank, in front of HP Petrol Pump, Adani Port, Road, Mundra, Kutch, Gujarat-370421.

5. Summons dated 06.12.2025 and 12.12.2025(copy enclosed) were sent to the F/G Card Holder, CB M/s. Benchmark Shipping and Logistics. Further Summons dated 23.12.2025 and 16.01.2026(copy enclosed) were sent to Shri Amit Mali, F-Card Holder/Director of CB Firm M/s. Benchmark Shipping and Logistics. However Shri Amit Mali did not turn up to tender his statement. However, Shri Rashmi Ranjan Raut, G-Card Holder turned up to tender his statement on 16.12.2025. Accordingly, statement of Shri Rashmi Ranjan Raut S/o Shri Brajabandhu Raut, Aged 45 years, G-Card Holder (CHM/G/23/22-23) in the Customs Broker Firm CB M/s. Benchmark Shipping and Logistics (License No. CHA/ABD/R/09/2016-17), was recorded on 16.12.2025 (copy enclosed).

7. In terms of Regulation 10(n) of the CBLR, 2018, it is obligatory on the part of Customs Broker to *verify the correctness of IEC, GSTIN, identity and functioning of the client at declared address by using reliable, independent, authentic documents, data or information.* During his statement dated 16.12.2025, Shri Rashmi Ranjan Raut admitted that they have not verified the credentials of the exporter or carried out physical verification of the address of the exporter before/at the time of filing of the subject Shipping Bills. He further admitted that they visited the premises of the exporter only after filing of the Shipping Bills and found the same to be non-existent, and that they did not inform these irregularities to the Customs in any manner till the recording of the said statement. Further, he admitted that they have received the relevant documents pertaining to the aforesaid Shipping Bills through email and had never met the Proprietor of the exporter firm M/s. Apsra Minerals nor even spoken to him personally. Thus, the CB failed to discharge the mandatory obligation under Regulation 10(n) of the CBLR, 2018 by neither independently verifying the identity, credentials and place of business of the exporter before/at the time of filing of the subject Shipping Bills nor reporting the fact that the declared premises was found non-existent to the Customs, thereby facilitating the misuse of the IEC and attempted export of goods in the name of allegedly fictitious/non-existent entity.

8. Hence, the failure of the CB M/s. Benchmark Shipping and Logistics to fulfill its obligations under the CBLR, 2018 played a crucial role in facilitating the attempted export of the restricted commodity i.e. Natural Garnet in guise of Crushed Stone by exporter M/s. Apsra Minerals.

In view of the above, it is requested that necessary action may be taken to prohibit the License of Customs Broker M/s. Benchmark Shipping and Logistics from transacting business at Mundra Port. Further, it is requested that a letter for cancellation of CB License may also be forwarded to the parent Commissionerate, where the said customs broker is registered.

Yours faithfully,

**Digitally signed by  
Rohatgi Munish  
Date: 23-01-2026  
16:16:51**

Assistant/Deputy Commissioner  
SIIB, Mundra.

Encl: As above.

**Analysis report- Crushed Stone -25174900, T.M. No. 365 &366, dated 13-11-2025 , Shipping Bill No. 6627703 & 6628103, dated 01-11-2025 -reg.**

1 message

IREL Export &lt;marketing1-ho@irel.co.in&gt;

Thu, Nov 20, 2025 at 10:26 AM

To: siibmundra &lt;siibmundra@gmail.com&gt;

Cc: NS AJITH &lt;ns.ajith@irel.co.in&gt;, "Indu S. Nair" &lt;indussnair@irel.co.in&gt;

Dear Sir,

Please find enclosed the mineral and size analysis reports for the two Crushed Stone samples -25174900, T.M. No. 365 & 366, dated 13-11-2025 , Shipping Bill No. 6627703 & 6628103, dated 01-11-2025 (Sam. ref. No. IRERC-208/A/25 & IRERC-208/B/25). Please complete the attached customer feedback and return it to us.

Regards,

Team Export  
IREL, Mumbai

--- On Wed, 19 Nov 2025 13:22:44 +0530 Head IRERC &lt;irerc@irel.co.in&gt; wrote ---

Dear Sir

Please find enclosed the Pro. Invoice No.116 for the mineral and size analysis for the two Crushed Stone samples -25174900, T.M. No. 365 & 366, dated 13-11-2025 , Shipping Bill No. 6627703 & 6628103, dated 01-11-2025 (Sam. ref. No. IRERC-208/A/25 & IRERC-208/B/25).

सादर/Regards

जीएम एवं प्रधान कार्यालय, GM & Head Office  
आईआरईएल (इंडिया) लिमिटेड / IREL (India) Ltd.  
अनुसंधान केंद्र / Research Centre,  
पी.बी.नं.38, बीच रोड, कोल्लम, केरल। 691001  
P.B.NO.38, Beach Road, Kollam, Kerala. 691001.



 342 Analysis reports- IRERC -208-A B-25, Customs, Kutch.pdf  
3540K



आईआरईएल (इंडिया) लिमिटेड  
**IREL (India) Limited**  
(भारत सरकार का उपक्रम)  
(A Govt. of India Undertaking)



CIN : U15100MH1950GOI008187 Website : www.irel.co.in

ISO 9001:2015, ISO 14001: 2015 & OHSAS 18001 : 2007 Company

RC: UHO: STE:2025 : 342

19-11-2025

To  
The Office of the Principal Commissioner of Customs  
Custom House, Mundra Port, Kutch,  
Gujarat -370 421.

Sub: Mineral & Size Analysis of the two Crushed Stone Samples.

- Ref: 1. Your ref. No.F.No:CUS/SIIB/INT/775/2025-SIIB-O/o.Pr.Commr-Cus-Mundra, dated 13-11-2025,  
2. Test Memo No.365 & 366, dated 13-11-2025  
3. Sample Ref No. IRERC-208/A/25 & IRERC- 208/B/25

Sirs,

This refers to the Mineral & Size Analysis of two Crushed Stone Samples sent by you as per the details mentioned above. The samples have been analyzed, and the mineral & size analysis report No. ML-4820 to ML-4823 are enclosed.

Based on the sample analysis, the reply to the queries vide letter referred above is given below:

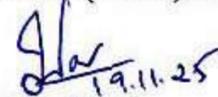
1. Nature: - Sand as per Size Analysis Reports No ML-4822 & ML 4823
2. Composition: – As given in Mineral Analysis Reports No. ML-4820 & ML-4821 enclosed
3. Description of Goods: Unknown
4. Whether goods are Garnet or otherwise if any other please specify – As per the Mineralogical Analysis Reports ML-4280 & 4281, the major Mineral is Garnet.
5. Whether it is any other Rare Earth Mineral?: No
6. Whether goods are Crushed Stone under CTH 25174900 or any other, if any other specify: Goods are not Crushed Stone under CTH 25174900

We acknowledge the receipt of payment of Rs.15,564/ against Proforma invoice No.116, dated 19-11-2025, towards the testing charge for the samples. As per Authority Letter ref. No.F.No:CUS/SIIB/INT/775/2025-SIIB-O/o.Pr.Commr-Cus-Mundra, dated 18-11-2025, the remnant samples have been handed over to Shri Kailash Siyak, PO/Inspector, Customs, Mundra.

Please kindly fill out and return (hard or soft copy) the enclosed Customer Feedback form, which will help us to serve you better.

Thanking you,

Yours truly,  
For IREL (India) Limited,

  
19.11.25  
GM & Head

Encl: As above

आईआरईएल (इंडिया) लिमिटेड, अनुसंधान केंद्र, बीच रोड, पी. बी. नंबर: 38, कोल्लम - 691001 केरल राज्य  
IREL (India) Limited, Research Centre, Beach Road, P. B. No. 38, Kollam, - 691001, Kerala State  
फोन / Tel. : 91 474 2970285, 91 474 2749533 email : irerc@irel.co.in

पंजीकृत कार्यालय: प्लॉट नं. 1207, वीर सावरकर मार्ग, सिद्धिविनायक मंदिर के पास, प्रभादेवी, मुंबई - 400 028.

Regd. Office: Plot No.1207, Veer Savarkar Marg, Near Siddhivinayak Temple, Prabhadevi, Mumbai - 400 028.



### खनिज विश्लेषण रिपोर्ट MINERAL ANALYSIS REPORT

ULR - TC597425000001016F	तारीख / Date.	19/11/2025	
Chemical Testing	रिपोर्ट क्रमांक / Report No.	ML-4820	
Ores & Minerals	नमूना मात्रा प्राप्त की / Sample quantity received	3 Kg.	
समान रूप से निकाले गए समान / Sample as described by party	Crushed Stone -25174900, Test Memo No.365/13-11-2025, Shipping Bill No.6627703, dated 01-11-2025	IRERC पर प्राप्त नमून / Sample received at IRERC	By Hand
नमूना संदर्भ संख्या / Sample Ref. No	IRERC/208/A/25	नमूने की प्राप्ति की तिथि / Date of receipt of sample	19/11/2025
परीक्षण प्रारंभ दिनांक / Test Start date	19/11/2025	परीक्षण की अंतिम तिथि / Test End Date	19/11/2025

विधि का उपयोग किया / Method used : SOP No. RC/LMS/SOP/ML/07

खनिज/ Minerals	वजन % / WEIGHT %
गार्नेट / GARNET	96.4
अन्य भारी खनिज / OTHER HEAVY MINERALS	3.1
क्वार्ट्ज / QUARTZ	0.5
<b>संपूर्ण / TOTAL :</b>	<b>100.00</b>

द्वारा आयोजित परीक्षण / Tests Conducted by Vineeth N J (Exe. Geologist)	Test Report Reviewed & Authorized By. H.O.D: Name & Signature. {AuthorizedBy} - CM Tech. [Chemical]
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टिप्पणियाँ / Remarks : Other Heavy Minerals are Stauralite, Pyroxene, Amphibole, Limonite and Biotite.

----- End of Report ML-4820 -----

Form No:ML/04	Rev No: 07	Rev Date: 06-06-2022
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- The sample/s is/are collected and given to IRERC by the party and the results apply to the sample/s as received.
- The information contained in this report reflects the findings at the time of intervention of the sample/s and within the limits of scope of work as agreed upon and as mentioned in Performa Invoice issued to party.
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- The results of the test reported herein relate only to the sample(s) tested and such samples are retained only for a period one year.
- The minerals whose content are  $\geq 0.1\%$  in the sample are only reflected in this report. The minerals  $< 0.1\%$  are below detection limits (BDL) in the sample.



**खनिज विश्लेषण रिपोर्ट MINERAL ANALYSIS REPORT**

ULR - TC597425000001017F		तारीख / Date.	19/11/2025
Chemical Testing		रिपोर्ट क्रमांक / Report No.	ML-4821
Ores & Minerals			
समान रूप से निकाले गए समान / Sample as described by party	Crushed Stone -25174900, Test Memo No.366/13-11-2025, Shipping Bill No.6628103, dated 01-11-2025	नमूना मात्रा प्राप्त की / Sample quantity received	3 Kg.
		IRERC पर प्राप्त नमून / Sample received at IRERC	By Hand
नमूना संदर्भ संख्या / Sample Ref. No	IRERC/208/B/25	नमूने की प्राप्ति की तिथि / Date of receipt of sample	19/11/2025
परीक्षण प्रारंभ दिनांक / Test Start date	19/11/2025	परीक्षण की अंतिम तिथि / Test End Date	19/11/2025

विधि का उपयोग किया / Method used : SOP No. RC/LMS/SOP/ML/07

खनिज / Minerals	वजन % / WEIGHT %
गार्नेट / GARNET	96.6
अन्य भारी खनिज / OTHER HEAVY MINERALS	3.1
क्वार्ट्ज / QUARTZ	0.2
शेल्स / SHELLS	0.1
<b>संपूर्ण / TOTAL :</b>	<b>100.00</b>

द्वारा आयोजित परीक्षण / Tests Conducted by Vineeth N J (Exe. Geologist)	Test Report Reviewed & Authorized By. H.O.D: Name & Signature. {AuthorizedBy}, Ch. Manager Tech. [Chemical]
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टिप्पणियाँ / Remarks : Other Heavy Minerals are Stauralite, Pyroxene, Amphibole, Limonite and Biotite.

पार्टी का नाम और पता / Name & Address of the Party	CUSTOMS, KUTCH Office of the Principal Commissioner of Customs, Custom House, Mundra Port
पार्टी का पत्र संदर्भ / Party's Letter Ref.	F.No.CUS/SIIB/INT/775/2025-SIIB-O/o.Pr.Commr-Cus-MundrA, dated 13-11-2025

----- End of Report ML-4821 -----

Form No:ML/04	Rev No: 07	Rev Date: 06-06-2022
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- The sample/s is/are collected and given to IRERC by the party and the results apply to the sample/s as received.
- The information contained in this report reflects the findings at the time of intervention of the sample/s and within the limits of scope of work as agreed upon and as mentioned in Performa Invoice issued to party.
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**आकार विश्लेषण रिपोर्ट / SIZE ANALYSIS REPORT**

ULR - TC597425000001018F	तारीख / Date.	19/11/2025	
Chemical Testing	रिपोर्ट क्रमांक / Report No.	ML-4822	
Ores & Minerals	नमूना मात्रा प्राप्त की / Sample quantity received	3 Kg.	
समान रूप से निकाले गए समान / Sample as described by party	Crushed Stone -25174900, Test Memo No.365/13-11-2025, Shipping Bill No.6627703, dated 01-11-2025	IRERC पर प्राप्त नमून / Sample received at IRERC	By Hand
नमूना संदर्भ संख्या / Sample Ref. No	IRERC/208/A/25	नमूने की प्राप्ति की तिथि / Date of receipt of sample	19/11/2025
परीक्षण प्रारंभ दिनांक / Test Start date	19/11/2025	परीक्षण की अंतिम तिथि / Test End Date	19/11/2025

विधि का उपयोग किया / Method used : IS 1607 :2013

Material: Sand Dry	Sieve Marked: By Machine.	Method of Sieving: Dry.
Sieving Medium: Woven Wire Cloth	Size & Shape of test sieve: 200mm round	Shape of aperture: Square
Duration of Sieving: 10 minutes till end point	Hand/Machine Sieving-Machine	Electromagnetic Sieve Shaker -Haver Boecker make.

Specific environmental conditions during sieve testing: Temperature- 26.1 Degree Celsius & Relative Humidity - 52.0 %

Sieves Designation Nominal Aperture Size (mm/ μm)		Sieve Fractions		Cumulative Undersize %	Cumulative Retained %
US Alternative-Mesh No. (ASTM-E11)	Standard Millimeters (mm) /Micrometers(μm)	g	%		
# 14 Passing # 16	1.18 mm	0.232	0.3	99.7	0.3
# 18	1.00 mm.	4.030	5.3	94.4	5.6
# 20	850 um.	11.175	14.7	79.7	20.3
# 30	600 um.	30.711	40.5	39.2	60.8
# 40	425 um.	16.407	21.7	17.5	82.5
# 50	300 um.	9.829	13.0	4.5	95.5
# 50 Passing	300 um Passing	3.424	4.5		
TOTAL		75.808 gm.	100.0 %		

Original Mass : 75.832 g	Total of Mass fractions : 75.808 g	Loss : 0.024 g:	Loss : 0.032 %
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टिप्पणियों / Remarks :

द्वारा आयोजित परीक्षण / Tests Conducted by VINEETH N J (Exe. Geologist)	Test Report Reviewed & Authorized By. H.O.D: Name & Signature. , Ch. Manager Tech. [Chemical]
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पार्टी का नाम और पता / Name & Address of the Party	CUSTOMS. KUTCH Office of the Principal Commissioner of Customs, Custom House, Mundra Port
पार्टी का पत्रसंदर्भ / Party's Letter Ref	F.No.CUS/SIIB/INT/775/2025-SIIB-O/o.Pr.Commr-Cus-Mundra, dated 13-11-2025

----- End of Report ML-4822 -----

Form No:ML/08	Rev No:08	Rev Date: 16-07-2024
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**आकार विश्लेषण रिपोर्ट / SIZE ANALYSIS REPORT**

ULR - TC59742500001019F	तारीख / Date.	19/11/2025	
Chemical Testing	रिपोर्ट क्रमांक / Report No.	ML-4823	
Ores & Minerals	नमूना मात्रा प्राप्त की / Sample quantity received	3 Kg.	
समान रूप से निकाले गए समान / Sample as described by party	Crushed Stone -25174900, Test Memo No.366/13-11-2025, Shipping Bill No.6628103, dated 01-11-2025	IRERC पर प्राप्त नमून / Sample received at IRERC	By Hand
नमूना संदर्भ संख्या / Sample Ref. No	IRERC/208/B/25	नमूने की प्राप्ति की तिथि / Date of receipt of sample	19/11/2025
परीक्षण प्रारंभ दिनांक / Test Start date	19/11/2025	परीक्षण की अंतिम तिथि / Test End Date	19/11/2025

विधि का उपयोग किया / Method used : IS 1607 :2013		
Material: Sand Dry	Sieve Marked: By Machine.	Method of Sieving: Dry.
Sieving Medium: Woven Wire Cloth	Size & Shape of test sieve: 200mm round	Shape of aperture: Square
Duration of Sieving: 10 minutes till end point	Hand/Machine Sieving-Machine	Electromagnetic Sieve Shaker -Haver Boecker make.
Specific environmental conditions during sieve testing: Temperature- 26.1 Degree Celsius & Relative Humidity - 52.0 %		

Sieves Designation Nominal Aperture Size (mm/ μm)		Sieve Fractions		Cumulative Undersize %	Cumulative Retained %
US Alternative-Mesh No. (ASTM-E11)	Standard Millimeters (mm) /Micrometers(μm)	g	%		
# 14 Passing # 16	1.18 mm	0.310	0.4	99.6	0.4
# 18	1.00 mm.	4.364	5.7	93.9	6.1
# 20	850 um.	8.411	11.0	82.9	17.1
# 30	600 um.	23.471	30.7	52.2	47.8
# 40	425 um.	24.853	32.5	19.7	80.3
# 50	300 um.	12.664	16.6	3.1	96.9
# 50 Passing	300 um Passing	2.340	3.1		
TOTAL		76.413 gm.	100.0 %		

Original Mass : 76.453 g	Total of Mass fractions : 76.413 g	Loss : 0.040 g:	Loss : 0.052 %
टिप्पणियों / Remarks :			

द्वारा आयोजित परीक्षण / Tests Conducted by VINEETH N J (Exe. Geologist)	Test Report Reviewed & Authorized By. H.O.D: Name & Signature. , Ch. Manager Tech. [Chemical]
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पार्टी का नाम और पता / Name & Address of the Party	CUSTOMS. KUTCH Office of the Principal Commissioner of Customs, Custom House, Mundra Port
पार्टी का पत्र संदर्भ / Party's Letter Ref	F.No.CUS/SIIB/INT/775/2025-SIIB-O/o.Pr.Commr-Cus-MundrA, dated 13-11-2025

----- End of Report ML-4823 -----

Form No:ML/08	Rev No:08	Rev Date: 16-07-2024
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**IREL (India) Limited  
Research Centre  
Kollam**

**Customer Feedback**

Name of the Customer	The Office of the Principal Commissioner of Customs Custom House, Mundra Port, Kutch, Gujarat 370 421.
Nature of study conducted	Mineral & Size Analysis of the two Crushed Stone Samples. Sample Reference No. IRERC-208/ A & B/25
For the period	Nov.-2025

Kindly evaluate your satisfaction based on the index given below:

<b>5. Excellent</b>	<b>4. Very Good</b>	<b>3. Good</b>	<b>2. Satisfactory</b>	<b>1. Poor</b>
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Sl. No.	Parameters	Performance of IRERC- (1 to 5 based on index given above)	Kindly give the reason for dissatisfaction if scored less than <b>3.</b>	Kindly provide suggestions if any to improve the performance
1	Facilities at IRERC			
2	Timely Completion test/studies			
3	Reporting the results			
4	Accuracy of the results			
5	Communications.			
6	Preference to IRERC for your future requirement			

Authorised Signatory with Company Seal of Customer

Place:  
Date:

.....  
For Office use:

Customer satisfaction index: .....

Date:

Prepared by:

Reviewed by: (MR)

Approved by: (Unit Head)

**Statement of Shri Abdul Latif (Aadhaar No. 3391 2884 1356 / Contact No. 9828563584) Aged 34 years, S/o Shri Mohammad Ismaeel, , Authorised Representative of M/s. Apsra Minerals (IEC:ALYPL7879H), situated at Nai Abaadi, Kota Road, Bigod, Bhilwara, Rajasthan-311601 having residential address at 1486, Nai Abadi, Bigod, PO Bigod, Dist. Bhilwara, Rajasthan - 311601 recorded under Section 108 of the Customs Act, 1962, in Room No. 205, Special Intelligence & Investigation Branch, Custom House, Mundra, 5-B, Port User Building (PUB), MP & SEZ, Port Road, Mundra before the Appraiser, Custom House, Mundra on 17.12.2025.**

I, Shri Abdul Latif S/o Shri Mohammad Ismaeel, Aged 34 years, Authorised Representative of M/s. Apsra Minerals (IEC:ALYPL7879H), situated at Nai Abaadi, Kota Road, Bigod, Bhilwara, Rajasthan-311601 having residential address at 1486, Nai Abadi, Bigod, PO Bigod, Dist. Bhilwara, Rajasthan - 311601, Contact No. 9828563584, Aadhaar Card No. 3391 2884 1356, on being summoned by the Appraiser of Customs, Custom House, Mundra vide Summons dated 17.12.2025 present myself before the Appraiser, Custom House, Mundra today i.e. on 17.12.2025 at 19:15 Hrs to give my true and voluntary statement.

I have been explained the provisions of Section 108 of the Customs Act, 1962 and I have understood that giving false statement/evidence in the inquiry proceedings initiated against the export consignment filed by M/s. Apsra Minerals, is an offence punishable under Section 229 of The Bharatiya Nyaya Sanhita, 2023. I have also understood that this statement of mine can be used against me or any other person as evidence in any judicial or quasi-judicial proceedings. I have studied till 5<sup>th</sup> Class. I can read, write and understand Hindi and English. I request you to record my statement on computer installed in the above office, as per my say and version.

I have been made to understand that, this statement of mine is being recorded in connection with the investigation for illegal export of Garnet vide Shipping Bill Nos. 6627703 & 6628103 both dated 01.11.2025. Having understood my responsibilities, I hereby tender my true and voluntary statement. Before proceeding to record my statement, I would like to confirm that my residential address and other personal details mentioned at para 1 of this statement are disclosed by me and they are correct. Now, I am giving my statement in question-answer form as under:

**Q.1. Please introduce yourself.**

**Ans.** My name is Shri Abdul Latif. I am submitting copy of my Aadhaar Card No. 3391 2884 1356 with my dated signature.

**Q.2. How are you related with the Firm M/s. Apsra Minerals?**

*Contra*  
17/12/25

**Ans.** I am the real brother of the Proprietor Shri Mohammad Aarif of the firm M/s. Apsra Minerals. I am also Authorised Representative of M/s. Apsra Minerals (IEC: ALYPL7879H). I look after the complete business activity of M/s. Apsra Minerals.

**Q.3. Please explain in detail the business of your firm M/s. Apsra Minerals.**

**Ans.** Our firm was established in the year 2019. We are traders of iron parts and fabrication of tractor-trolleys.

**Q.4. Do you know why Summons dated 17.12.2025 has been issued to you?**

**Ans.** Yes, I know the Summons was issued to M/s. Apsra Minerals regarding Investigation being conducted in respect of export of goods vide Shipping Bills No. 6627703 & 6628103 both dated 01.11.2025.

**Q.5. Are you aware about the Shipping Bills No. 6627703 & 6628103 both dated 01.11.2025 filed by M/s. Apsra Minerals?**

**Ans.** I want to submit that I was contacted by Shri Kaushal (Mob No.: 8866827718) working in CB firm M/s. Benchmark Shipping and Logistics and Shri Amit Mali (Mob No. :9978865666), F-Card Holder and owner of Customs Broker Firm M/s. Benchmark Shipping and Logistics who offered me Rs.10,000/- per container for providing invoice and packing list with the goods declared as "Crushed Stone" for filing shipping bills in the name of M/s. Apsra Minerals. They contacted me for the first time in June-2025. He said that he will use IEC of our firm M/s. Apsra Minerals for filing Shipping Bills. The goods pertaining to Shipping Bill Nos. 6627703 & 6628103 both dated 01.11.2025 does not belong to me. I am also not aware of how, when and where the goods in containers pertaining to these shipping bills were stuffed.

**Q.6. What goods were you exporting vide Shipping Bills No. 6627703 & 6628103 both dated 01.11.2025? Please tell in detail.**

**Ans.** I wish to submit that Shri Kaushal (Mob No.: 8866827718) working in CB firm M/s. Benchmark Shipping and Logistics and Shri Amit Mali (Mob No. :9978865666), F-Card Holder and owner of Customs Broker Firm M/s. Benchmark Shipping and Logistics filed these Shipping Bills. I don't have any idea as to what goods were being exported vide the aforesaid shipping bills filed by using IEC of our firm M/s. Apsra Minerals.

**Q.7. Kindly peruse Test Reports received from IREL, Kollam in respect of aforesaid 02 Shipping Bills.**

*Caron*  
*12/12/25*

**Ans.** Yes, I perused the Test Reports and accept the test results and I am putting my dated signature for confirming the same.

**Q.8. Were you aware that the cargo being exported in Shipping Bill Nos. 6627703 & 6628103 both dated 01.11.2025 is Garnet?**

**Ans.** Only after seeing the test reports you have shown me, I have come to know that the goods found in the cargo pertaining to these Shipping Bills are found as Garnet.

**Q.9. Were you aware about the restrictions imposed by DGFT on the export of GARNET?**

**Ans.** Yesterday only, I came to know that there is restriction imposed by DGFT on the export of GARNET.

**Q.10. If you were not aware about the restrictions imposed by DGFT on the export of GARNET, then why did you declare the goods as Crushed Stone in the aforesaid Shipping Bills?**

**Ans.** As I answered in my above answer, I wish to submit that I was contacted by Shri Kaushal (Mob No.: 8866827718) and Shri Amit Mali (Mob No.: 9978865666), of Customs Broker Firm M/s. Benchmark Shipping and Logistics who offered me Rs. 10,000/- per container for providing invoice and packing list with the goods declared as "Crushed Stone" for filing shipping bills in the name of M/s. Apsra Minerals. He never told me that he is trying to clear GARNET from Mundra Port with my documents. Accordingly, I have provided the documents for filing the above mentioned Shipping Bills.

**Q.11 How you personally met Shri Kaushal and Shri Amit Mali?**

**Ans.** Yes, I met both of them in the office of CB Firm M/s. Benchmark Shipping and Logistics located at Office No. 8, 9 and 203, M-8, Mezzanine Floor, Ratnakala Arcade, Near IDBI Bank, in front of HP Petrol Pump, Adani Port Road, Mundra, Kutch-370421, Gujarat.

**Q.12. How much and when were you paid by Shri Kaushal or Shri Amit Mali for providing them the said documents?**

**Ans.** I have not been paid any amount from Shri Kaushal or Shri Amit Mali. They promised me that they will pay me after clearance of the cargo.

**Q.13. How many consignments have been cleared by Shri Kaushal and/or Shri Amit Mali on behalf of IEC of M/s. Apsra Minerals?**

*Carve*  
17/12/25

**Ans.** Till date they have filed 3 Shipping Bills for the goods declared as Crushed Stone vide Shipping Bill No. 6435034 dated 27.10.2025, 6627703 and 6628103 both dated 01.11.2025.

**Q.14. Were any of the said previous consignments were mis-declared as Crushed Stone for exporting GARNET?**

**Ans.** I don't have any information in this regard.

**Q.15. Do you have any documentary evidence as regards the above submissions.**

**Ans.** I am submitting Endorsed Print Outs of Whatsapp Chats along with some Audio Recordings with Mr. Kaushal.

**Q.16. Do you want to state something else?**

**Ans.** Sir, I want to submit that my email id [latif27khan@gmail.com](mailto:latif27khan@gmail.com) was being used by Shri Kaushal and Shri Amit Mali for all the official communications. I thank you, for your cooperation and I would further cooperate in the investigation proceedings initiated by your department.

My above statement running recorded in 04 pages is my true and correct version of say, which is tendered voluntarily by me without any force, threat or coercion, during my statement no religious faiths were harmed. My statement has been typed and recorded in English Language. However, on my request the statement has also been translated to Hindi Language for better understanding and I hereby sign the statement in both the languages (English and Hindi) and the same has been retrieved from office computer of SIIB section, Room No. 205 of Custom House, Mundra by the Customs Officer on my request, I have clearly understood the same and same has been recorded as per my say. After being satisfied of the correctness and truthfulness of my statement / submission, I put my dated signature on all the pages of the statement.

**Before me**

*Narender*  
*17.12.2025*

**(Narender Kumar)**

**Appraiser, Custom House, Mundra**

*Latif*  
*12/12/25*

**(Abdul Latif)**

**Authorised Signatory of  
M/s. Apsra Minerals**

**Statement of Shri Rashmi Ranjan Raut (Aadhar No. 3121 7425 0645 / Contact No. 7990511217) S/o Shri Brajabandhu Raut, Aged 45 years, G-Card Holder (CHM/G/23/22-23) in the Customs Broker Firm M/s. Benchmark Shipping and Logistics (License No. CHA/ABD/R/09/2016-17), situated at Office No. 8, 9 and 203, M-8, Mezzanine Floor, Ratnakala Arcade, Near IDBI Bank, in front of HP Petrol Pump, Adani Port Road, Mundra, Kutch-370421, Gujarat having residential address at House No. 6A, Siddharth Nagar, South Society, Back Side of St. Xavier School, Baroi Road, Mundra, Kachchh, Gujarat-370421 recorded under Section 108 of the Customs Act, 1962, in Room No. 205, Special Intelligence & Investigation Branch, Custom House, Mundra, 5-B, Port User Building (PUB), MP & SEZ, Port Road, Mundra before the Appraiser, Custom House, Mundra on 16.12.2025.**

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I, Shri Rashmi Ranjan Raut S/o Shri Brajabandhu Raut, Aged 45 years, G-Card Holder (CHM/G/23/22-23) in the Customs Broker Firm M/s. Benchmark Shipping and Logistics (License No. CHA/ABD/R/09/2016-17), situated at Office No. 8, 9 and 203, M-8, Mezzanine Floor, Ratnakala Arcade, Near IDBI Bank, in front of HP Petrol Pump, Adani Port Road, Mundra, Kutch-370421, Gujarat having residential address House No. 6A, Siddharth Nagar, South Society, Back Side of St. Xavier School, Baroi Road, Mundra, Kachchh, Gujarat-370421, Contact No. 7990511217, Aadhaar Card No. 3121 7425 0645, on being summoned by the Appraiser of Customs, Custom House, Mundra vide Summons dated 12.12.2025 present myself before the Appraiser, Custom House, Mundra today i.e. on 16.12.2025 at 16:30 Hrs to give my true and voluntary statement.

I have been explained the provisions of Section 108 of the Customs Act, 1962 and I have understood that giving false statement/evidence in the inquiry proceedings initiated against my company, is an offence punishable under Section 229 of The Bharatiya Nyaya Sanhita, 2023. I have also understood that this statement of mine can be used against me or any other person as evidence in any judicial or quasi-judicial proceedings. I have done B.A. from Utkal University, Odisha. I can read, write and understand Hindi and English. I request you to record my statement on computer installed in the above office, as per my say and version.

I have been made to understand that, this statement of mine is being recorded in connection with the investigation for illegal export of Garnet vide Shipping Bill Nos. 6627703 & 6628103 both dated 01.11.2025. Having understood my responsibilities, I hereby tender my true and voluntary statement. Before proceeding to record my statement, I would like to confirm that my residential address and other personal details mentioned at para 1 of this statement are disclosed by me and they are correct. Now, I am giving my statement in question-answer form as under:

**Q.1. Please introduce yourself and give details of your business profile.**

**Ans.** My name is Shri Rashmi Ranjan Raut and I am an employee and G Card Holder in CHA firm M/s. Benchmark Shipping and Logistics. Our firm was established in 2017 and I have joined this firm in 2022. I am submitting copy of my Aadhar Card No. 3121 7425 0645, G-Card No. CHM/G/23/22-23 with my dated signature. I look after entire clearance works related to Customs and import/export at Mundra Port in the CB firm M/s. Benchmark Shipping and Logistics.

**Q.2. Please explain in detail the business of your firm M/s. Benchmark Shipping and Logistics.**

*RJR*  
16/12/25

**Ans.** M/s. Benchmark Shipping and Logistics is a Customs Broker firm and is registered as Custom House Agent at Mundra Port bearing Licence No. CHA/ABD/R/09/2016-17. This Licence was issued by the competent Customs authority in 2017. My firm is also registered with GST department with GSTIN-24COSPM1345EIZY for the provision of services. Our principal place of business is Mezzanine Floor, Office no. M-8, Ratnakala Arcade, Near IDBI Bank, Adani Port Road, Mundra, Kachchh, Gujarat, 370421. Our email ids registered with the Customs Department are benchmarksandl@gmail.com, benchmarkacs@gmail.com and benchmarkdoc@gmail.com. Further, I wish to submit that my CB firm is also registered at Kandla Customs and Ahmedabad Customs also however we provide our CHA services only in Ahmedabad and Mundra customs only.

**Q.3. Please provide the details of your G-Card and since how many years you are engaged in this field of work.**

**Ans.** My G-Card No. is CHM/G/23/22-23 which was issued on 21.07.2022 and has a validity till 15.12.2026.

**Q.4. Since you are a G-Card holder, it implies that you are well aware about your responsibilities entrusted under the Custom Brokers Licensing Regulations, 2018. Please comment.**

**Ans.** Yes. I am completely aware about my responsibilities as CHA entrusted under Custom Brokers Licensing Regulation, 2018.

**Q.5. How many employees are working in your CB firm M/s. Benchmark Shipping and Logistics?**

**Ans.** Total 7 (seven) employees are working in my CB firm M/s. Benchmark Shipping and Logistics, Mundra out of which there is one G-card holder i.e. me and there are three H-card holders.

**Q.6 This office had earlier issued Summons dated 06.12.2025 bearing DIN-20251271MO000081809E, however no one turned up for statement. Please explain.**

**Ans.** Due to some family issues, I could not turn up for statement which was scheduled at 04:30 PM on 11.12.2025.

**Q.7. Please peruse the Check List of Shipping Bill Nos. 6627703 & 6628103 both dated 01.11.2025 and give details about the consignments which are attempted to be exported vide the aforesaid Shipping Bills.**

**Ans.** I have perused the Check List of Shipping Bill Nos. 6627703 & 6628103 both dated 01.11.2025 and in token of the same, I put my dated signature thereon. I would like to state that the said Shipping Bills were filed by my firm M/s. Benchmark Shipping and Logistics for export of goods declared as "Crushed Stone" CTH 25174900 on behalf of the exporter M/s. Apsra Minerals.

**Q.8. How do you ensure the genuineness of your clients and do you obtain KYC documents from them before entering into any business with them?**

*Handwritten signature*  
16/12/25

**Ans.** We collect the KYC (Know Your Customer) from our customers. KYC involves – CB Authority Letter, GST Registration for address proof REG-06, Bank Authorization letter for Bank Verification, IEC, Self Sealing Permission etc.

**Q.9. Have you conducted KYC of your client M/s. Apsra Minerals (IEC– ALYPL7879H) Bhilwara, Rajasthan?**

**Ans.** We have collected the KYC documents of our client M/s. Apsra Minerals (IEC–ALYPL7879H) and collected (i) KYC Form (ii) Authorisation Letter (iii) GST Registration Certificate (08ALYPL7879HIZY) (iv) Bank Authorization letter for Bank Verification (v) IEC. However, I am not in possession of KYC Form and Bank Authorisation Letter for Bank Verification at this moment and I promise to submit them tomorrow i.e. on 17.12.2025. I hereby submit copies of the rest of KYC documents I have with me i.e. Authorisation Letter, PAN Card Copy, GST Registration Form REG-06 and Aadhar Card of Prop. Of M/s. Apsra Minerals i.e. Shri Mohammed Arif Lohar with my dated signature.

**Q.10. Please provide the original copy of KYC Form, Form A signed and collected from the exporter M/s. Apsra Minerals (IEC– ALYPL7879H).**

**Ans.** I would again like to submit that I am not in possession of original KYC Form and Form A with me at this moment however I assure you that I will submit them tomorrow i.e. on 17.12.2025. We had received these forms by email from the exporter M/s. Apsra Minerals (IEC–ALYPL7879H) from email id-latif27khan@gmail.com however we received the original KYC Form after 15-17 days by courier. I am not in possession of copy of the said email at this moment with me however I assure to submit them tomorrow i.e. on 17.12.2025. Although, I am in possession of copy of email dated 01.11.2025 on which we received documents related to the aforesaid shipping bills. I hereby submit copy of the same with my dated signature.

**Q.11. As a licensed customs broker, you are required under the Customs Brokers Licensing Regulations (CBLR), 2018 to produce all relevant documents, including basic ones such as KYC details and bank verification, when tendering your statement. However, you failed to bring most of these essential documents today. Please explain.**

**Ans.** While coming to tender statement, I had prepared a file to submit relevant documents however some of which were left out. I promise to submit the same tomorrow i.e. on 17.12.2025.

**Q.12. Have you physically verified the Premises/office address of your client M/s. Apsra Minerals (IEC–ALYPL7879H) situated at Nai Abaadi, Kota Road, Bigod, Bhilwara, Rajasthan-311601?**

**Ans.** We had conducted physical verification of the premises/office address of our client M/s. Apsra Minerals (IEC–ALYPL7879H) situated at Nai Abaadi, Kota Road, Bigod, Bhilwara, Rajasthan-311601 however it was not found at the said address.

**Q.13. As to the answer of question No. 12 you have stated that based on your physical verification, it was found that the firm was not in existence at the said premises of client M/s. Apsra Minerals (IEC–ALYPL7879H) rather relied on the documents submitted by the exporter vide the alleged email which you are not in possession of. Please state whether you have followed the guidelines prescribed under CBLR, 2018 or not? Further**

*Handwritten signature and date:*  
16/12/25

**you are also requested to state whether you have verified the credentials of M/s. Apsra Minerals (IEC-ALYPL7879H) or not?**

**Ans.** I wish to submit that we had filed the Shipping Bills before confirmation of the physical verification of the M/s. Apsra Minerals (IEC-ALYPL7879H). As I have already answered that we failed to physical verify the existence of premises/office address of our client M/s. Apsra Minerals (IEC-ALYPL7879H) but we collected all the KYC documents sent to us by them by email. We had filed the Shipping Bills before verifying the credentials of the exporter for which we agree that we are at fault. Further, I wish to state that I have never met the Proprietor of the Exporter firm M/s. Apsra Minerals (IEC-ALYPL7879H) nor even talked to him personally.

**Q.14. Please inform as to who was the person in your contact for work related to clearance of the cargo being exported by M/s. Apsra Minerals (IEC-ALYPL7879H)?**

**Ans.** We were in touch with Mr. Latif Khan. As of now I don't have the contact number of Mr. Latif Khan. I will submit the contact details of him tomorrow i.e. on 17.12.2025.

**Q.15. Please inform as to which employee of your firm has filed the documents for Customs Clearance of Cargo related to Shipping Bill Nos. 6627703 and 6628103 both dated 01.11.2025.**

**Ans.** One of our office employees Shri Dinesh Maheshwari had filed the Shipping Bills No 6627703 and 6628103 both dated 01.11.2025 however dogle used filing Shipping Bills is of Shri Amit Mali, F-Card Holder and Director of M/s. Benchmark Shipping and Logistics.

**Q.16. Who does the works related to preparation of Check List and filing of Shipping Bill in the ICEGATE system?**

**Ans.** Shri Dinesh Maheshwari prepares the checklist and files the Shipping Bills in the ICEGATE system.

**Q.17. Do you get the approval of Check List from your clients before filing the Shipping Bills in the ICEGATE system?**

**Ans.** Yes, we do get the Check List approved by our clients before filing the Shipping Bills in the ICEGATE system.

**Q.18. Did you get the Check List approved from the Exporter M/s. Apsra Minerals (IEC-ALYPL7879H) in respect of Shipping Bill No 6627703 and 6628103 both dated 01.11.2025?**

**Ans.** In this regard, I would like to state that we have sent the Check List related to Shipping Bill No 6627703 and 6628103 both dated 01.11.2025 for approval to the exporter by email dated 01.11.2025 on the email id [latif27khan@gmail.com](mailto:latif27khan@gmail.com) however I don't have any approved check list received from the exporter.

**Q.19. In answer to the Q.18, you have submitted that you did not receive any approved check list from the exporter even then you had filed the said shipping bills dated**

Rowd  
16/12/25

**01.11.2025. Please state whether you have followed the guidelines prescribed under Customs Brokers Licensing Regulations, 2018 or not?**

**Ans.** I agree that by filing the shipping bills without receiving approved check list from the exporter, we have not followed the guidelines prescribed under Customs Brokers Licensing Regulations, 2018.

**Q.20. Have you verified the genuineness of the documents received for filing of said Shipping Bill No 6627703 and 6628103 both dated 01.11.2025?**

**Ans.** No, we have not verified the genuineness of Invoice and Packing List related to Shipping Bill No 6627703 and 6628103 both dated 01.11.2025.

**Q.21. Kindly peruse the Panchnama dated 13.11.2025 & Test report dated 19.11.2025 of Cargo covered under Shipping Bill No 6627703 and 6628103 both dated 01.11.2025 filed by your client M/s. Apsra Minerals (IEC-ALYPL7879H) and offer your comment.**

**Ans.** I hereby perused the Panchnama dated 13.11.2025 regarding examination of Cargo covered under Shipping Bill No 6627703 and 6628103 both dated 01.11.2025 and I confirm that I was present during the said examination conducted on 13.11.2025. I have also perused Test reports dated 19.11.2025 and in token of the having perused the same, I put my dated signature on it. I have gone through the contents narrated in the said Panchnama & Test Report.

I agree with the Panchnama & Test Report that, there is a mis-declaration in the description of the cargo as 'Crushed Stone' in the Shipping Bills and I agree that the Garnet have been concealed in disguise of Crushed Stone.

**Q.22. When did you come to know about such mis-declaration in the description of cargo in the Shipping Bill No 6627703 and 6628103 both dated 01.11.2025.**

**Ans.** We came to know about such mis-declaration in the description of cargo in the Shipping Bill No 6627703 and 6628103 both dated 01.11.2025 only after the test report of the case came from IREL Kerala. We did not know anything about such mis-declaration earlier and we have filed these Shipping Bills on the basis of documents provided by the exporter.

**Q.23. Do you know that the Export of Garnet is restricted by Director General of Foreign Trade through Notification No. 26/2015-2020 and export is permissible through IREL Only?**

**Ans.** I am a G-Card Holder and I am well aware that the Export of Garnet is restricted by Director General of Foreign Trade through Notification No. 26/2015-2020 and export is permissible through IREL Only.

**Q.24. How much amount has been charged by you from M/s. Apsra Minerals (IEC-ALYPL7879H) for filling of Shipping Bill No 6627703 and 6628103 both dated 01.11.2025?**

**Ans.** We have not yet raised bill for clearance of cargo attempted to be exported under Shipping Bill No 6627703 and 6628103 both dated 01.11.2025 as the consignments are yet to be cleared. Further, it is to submit that an amount of Rs.2,000/- plus GST per container was fixed by us with the exporter for clearance of the above cargo.

*Handwritten signature and date:*  
16/12/25

**Q.25. Kindly submit your Bank Account details?**

**Ans.** M/s. Benchmark Shipping and Logistics has bank account in IDBI Bank and HDFC Bank both in Mundra Branches however I don't have the account number with me at this time. However, I will submit the same tomorrow i.e. 17.12.2025. These are the only account through which we make and receive payments and deal with all our transactions.

**Q.26. Do you want to state something else?**

**Ans.** We have filed the Shipping Bills No 6627703 and 6628103 both dated 01.11.2025 on the basis of documents submitted by the exporter only. There was no malafide intention from our side to mis-declare the goods.

My above statement running recorded in 06 pages is my true and correct version of say, which is tendered voluntarily by me without any force, threat or coercion. During my statement, no religious faiths were harmed. My statement has been typed and retrieved from office computer of SIIB section, Room No. 205 of Custom House, Mundra by the Customs Officer on my request, I have clearly understood the same and same has been recorded as per my say. After being satisfied of the correctness and truthfulness of my statement / submission, I put my dated signature on all the pages of the statement.

**Before me**

*Narender*  
*16.12.2025*

**(Narender Kumar)  
Appraiser  
Custom House, Mundra**

*Raut*  
*16/12/25*

**(Rashmi Ranjan Raut)  
G-Card Holder of  
M/s. Benchmark Shipping and  
Logistics**

ભારત સરકાર  
GOVERNMENT OF INDIA



રશ્મિ રંજન રૌટ  
Rashmi Ranjan Raut  
જન્મ તારીખ / DOB: 07/04/1980  
પુરુષ / MALE



3121 7425 0645

મારો આધાર, મારી ઓળખ

ભારતીય વિશિષ્ટ પહચાન પ્રાધિકરણ  
UNIQUE IDENTIFICATION AUTHORITY OF INDIA



સરનામું : Address:  
સાઉથ સોસાયટી, બારોઈ રોડ,  
બારોઈ, કચ્છ, South society, Baroi Road,  
ગુજરાત - 370421 Baroi, Kachchh,  
Gujarat - 370421

3121 7425 0645

MEERA AADHAAR, MERI PEHACHAN

*Raut*  
*17/12/25*

Form-G

[see sub-regulation (5) of regulation 13]

15/12/26

Card No.

IDENTITY CARD Valid Upto

CHM/5/23/22-23

Shri RASHMI RANJAN RAUT of MUNDRA having been registered in the books of this office as an authorised employee of ~~shri/sarvashi~~ BENCHMARK SHIPPING AND LOGISTICS of MUNDRA having been authorised by him/ them to transact business at the MUNDRA CUSTOMS HOUSE on his/their behalf is hereby permitted to do so for period \_\_\_\_\_ Years with effect from \_\_\_\_\_ until the cancellation of the license issued to his principal, whichever is earlier.



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

*Rashmi*  
21/3

Specimen Signature of employee: .....

Permanent Account Number (PAN) of employee: - AQGPR5004F

Name of the Customs Broker: BENCHMARK SHIPPING LOGISTICS

Customs Broker License No: CHA/ABD/R/09/2016-17

Customs Station: MUNDRA

Dated the ..... 2022

21/3/22

Deputy Commissioner/Assistant Commissioner of Customs MP & SEZ, MUNDRA

*Raut*  
16/12/25

**SUMMONS**

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

**Shri Amit Mali, F-Card Holder/Director of  
CB Firm M/s. Benchmark Shipping and  
Logistics**

**Office No. M-8, Mezzanine Floor,  
Ratnakala Arcade, Near IDBI Bank, Adani  
Port Road, Mundra - 370421**

WHEREAS, I, **NARENDER KUMAR** am making inquiry in connection with **Export of goods under Shipping Bills No. 6627703 & 6628103 dated 01.11.2025** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or under your control:

**1. to tender statement**

**2. to submit relevant documents pertaining to the aforesaid Shipping Bills**

**3. .**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me  **in person** / or  **by an authorised agent** on **2026-01-29** at **04:00:PM** at the office of **Room No. 205, SIIB, PUB, Custom House, Mundra**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **16** day of **January, 2026** at **Mundra**

Name : **NARENDER KUMAR**

Signature : *Narender*  
*16.01.2026*

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**



**SUMMONS**

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

6744

The F/G Card Holder, M/s. Benchmark  
Shipping and Logistics

Office No. M-8, Mezzanine Floor,  
Ratnakala Arcade, Near IDBI Bank, Adani  
Port Road, Mundra, Kutch - 370421

WHEREAS, I, **NARENDER KUMAR** am making inquiry in connection with  
**Export of goods under Shipping Bills No. 6627703 & 6628103 both dated 01.11.2025**  
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or under  
your control:

1. to tender statement

2. to submit relevant documents pertaining to the aforesaid Shipping Bills

3..

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs  
Act, 1962, I do hereby summon you to appear before me  in person / or  by an  
authorised agent on **2025-12-11** at **04:30:PM** at the office of  
**R. No. 205, 2nd Floor, Port User Building, APSEZ, Mundra-370421**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section  
229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of  
this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya  
Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **6** day of **December, 2025** at **MUNDRA**

Name : **NARENDER KUMAR**

Signature : ..

*Narendar*  
*06.12.2025*

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**



Seal of Office.

**SUMMONS**

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

**The F/G Card Holder, M/s. Benchmark  
Shipping and Logistics**

**Office No. M-8, Mezzanine Floor,  
Ratnakala Arcade, Near IDBI Bank, Adani  
Port Road, Mundra, Kutch - 370421**

WHEREAS, I, **NARENDER KUMAR** am making inquiry in connection with **Export of goods under Shipping Bills No. 6627703 & 6628103 both dated 01.11.2025** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or under your control:

**1. to tender statement**

**2. to submit relevant documents pertaining to the aforesaid Shipping Bills**

**3. .**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me  **in person** / or  **by an authorised agent** on **2025-12-16** at **04:30:PM** at the office of **R. No. 205, 2nd Floor, Port User Building, APSEZ, Mundra-370421**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **12** day of **December, 2025** at **MUNDRA**

Name : **NARENDER KUMAR**

Signature : ...

*Narendar*  
*12.12.2025*

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**



**SUMMONS**

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To, 7613

Shri Amit Mali, F-Card Holder/Director of  
CB Firm M/s. Benchmark Shipping and  
Logistics

Office No. M-8, Mezzanine Floor,  
Ratnakala Arcade, Near IDBI Bank, Adani  
Port Road, Mundra, Kutch - 370421

WHEREAS, I, **NARENDER KUMAR** am making inquiry in connection with  
**Export of goods under Shipping Bills No. 6627703 & 6628103 dated 01.11.2025** under  
the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or under  
your control:

1. To tender statement.

2. To submit relevant documents pertaining to the aforesaid Shipping Bills

3. .

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs  
Act, 1962, I do hereby summon you to appear before me  in person / or  by an  
authorised agent on **2025-12-31** at **04:00:PM** at the office of  
**Room No. 205, 2nd Floor, Port User Building, APSEZ, Mundra - 370421**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section  
229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of  
this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya  
Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **23** day of **December, 2025** at **Mundra**

Name : **NARENDER KUMAR**

Signature : *Narendar*  
*23/12/2025*

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**

