



भारतसरकार/ Government of India
वित्तमंत्रालय / Ministry of Finance
कार्यालय/ Office of

प्रधानआयुक्त सीमाशुल्क - (एन एस-1)
Pr. Commissioner of Customs-(NS-I)

Jawaharlal Nehru Custom House (JNCH)
NhavaSheva, Tal: Uran, Dist: Raigad, Maharashtra-400
707



File No. CUS/APR/SCN/88/2026-Gr (1And1A)

Date: 22.01.2026

SCN No. 1866/2025-26/Pr. Commr. | GR. I & IA | NS-I | CAC/JNCH

S/110-Adj. - 1681/2025-26/Pr. Commr. | GR. I | NS-I | CAC/JNCH

DIN: 20260198NW0000048848

Subject: Show Cause Notice under Section 124 read with Section 28(4) of the Customs Act, 1962, in respect of goods imported by M/s Shree Gayatri Pulses (IEC: 0309049440) -reg;

BRIEF FACTS OF THE CASE

- 1.1 M/s Shree Gayatri Pulses, having registered address at Ground Floor J 80/2 MIDC Area, Ajanta Road, Jalgaon, Maharashtra, 425003 (hereinafter referred to as "M/s Shree Gayatri" or "the importer"), (IEC: 0309049440) is an importer primarily trading in pulses. The importer procures various pulses in bulk and trade domestically earning a profit margin during the trade of imported pulses. M/s Shree Gayatri Pulses is a proprietorship firm.
- 1.2 Specific intelligence developed by the officers of the Directorate of Revenue Intelligence (DRI), Bengaluru Zonal Unit indicated that M/s Shree Gayatri Pulses (IEC: 0309049440) is smuggling the Green Peas (Dried), a commodity restricted by DGFT Notification no 37/2015-20 dated 18.12.2019, by way of misdeclaration as Yellow Peas at Nhava Sheva Port. The said DGFT Notification puts restrictions on the import of Green Peas such as MIP of 200/Kg CIF, Port Restriction: allowed only at Kolkata Sea Port.
- 1.3 As per DGFT Notification No. 37/2015-2020 dated 18.12.2019 and subsequent amendments, the import of Peas under HSN Code 07131000 [*Peas (Pisum Sativum) including Yellow peas, Green Peas, Dun Peas and Kaspas Peas*], including Green Peas, was restricted, subject to Minimum Import Price (MIP) and port-specific conditions, extended up to 31.03.2026 through successive notifications. Only Yellow Peas under HSN 07131010 (*yellow peas*) were allowed freely under Notification No.

50/2023 dated 08.12.2023 subject to Import Monitoring System (IMS) registration, for which no documents have been submitted by the importer.

- 1.4 Based on specific intelligence, on 17.12.2024, an email was sent to CFS Balmer and Lawrie, JNCH, to place a hold on 19 containers imported under B/L Nos. MAX/DXB/0734/2425, MAX/DXB/0748/2425, and MAX/DXB/0762/2425 dated 09.12.2024, suspecting smuggling of the restricted commodity green peas; however, the importer did not file Bills of Entry for the said containers. Subsequently, on 29.01.2025, a consignment covered under BoE No. 7999485 dated 25.01.2025, mis-declared as yellow peas totalling 185.06 MT, consisting of eight containers, was intercepted and, upon open examination, found to contain **183.28 MTs** of green peas, which were seized vide Mahazar dated 29.01.2025 marked as **Annexure-1**. Further, on 20.03.2025, the aforesaid 19 containers, covered under the same Bills of Lading dated 09.12.2024, were also seized vide Mahazar dated **20.03.2025** marked as **Annexure-2**, as they were found to contain **486.88 MTs** of green peas, with no Bills of Entry having been filed by the importer. Further scrutiny of the importer's past imports revealed that three earlier consignments, aggregating **600.8 MTs**, also contained green peas. In view of DGFT Notification No. 37/2015-20 dated 18.12.2019 prescribing the Minimum Import Price (MIP) of Rs. 200/kg or above for import of green peas, the declared assessable value in respect of green peas appears liable to be rejected under Rule 12 of the Customs Valuation Rules, 2007. Accordingly, it is proposed to reassess the same at Rs. 200/kg under Rule 9 of the said Rules.
- 1.5 Statements under section 108 of the Customs Act, 1962 were recorded of Shri Kamlesh Thakkar, proprietor of M/s Shree Gayatri Pulses, on 29.01.2025, 04.02.2025 & 19.03.2025 marked as **Annexure-3** to this investigation report. Further, voluntary statement of Shri Lal Ratnakar Singh, M/s J B Singh & Sons, Custom House Agent (CHA) of the importer, was recorded on 19.03.2025 and is marked as **Annexure-4**.
- 1.6 Given the aforementioned facts and circumstances of the case, there existed reasonable grounds to believe that Shri Kamlesh Jayatilal Thakkar, proprietor, M/s Shree Gayatri Pulses, had violated the provisions of the Customs Act, 1962 and had committed offenses under Section 135(1)(a) and 135(1)(b) of the Customs Act, 1962, *ibid* as well as the relevant provisions of the Bhartiya Nyaya Sanhita, 2023. In terms of Section 135 of the Customs Act, 1962, the said individual rendered himself liable

to arrest, as stipulated under Circular No. 28/2015-Customs dated 23.10.2015 (issued vide File No. 394/68/2013-Cus (AS)) and Circular No. 13/2022-Customs dated 16.08.2022.

- 1.7 In view of the contraventions discussed in the foregoing paragraphs, and considering that the offences committed in this case have serious ramifications affecting the economic and security fabric of the country, Shri Kamlesh Jayatilal Thakkar, proprietor, M/s Shree Gayatri Pulses, Aadhar No. 3025 0602 2357, was arrested under Section 104 of the Customs Act, 1962, on 19.03.2025 in Bangalore, for having committed an offence punishable under Section 135(1)(a)(i)(A) of the Customs Act, 1962. A copy of the Arrest Memo dated 19.03.2025 is marked as **Annexure-5**.
- 1.8 Consequent to the seizure of 8 containers on 29.01.2025 and 19 containers on 20.03.2025, all containing restricted Green Peas (Dried) at INNSA1 Port, this office, vide letter dated 21.03.2025 addressed to the Principal Commissioner (INNSA1), communicated the perishable nature of the seized goods and requested that necessary action be taken for their disposal in accordance with the guidelines prescribed in the Disposal Manual, 2019. The letter dated 21.03.2025 is marked as **Annexure-6**.
- 1.9 A search was conducted on 19.03.2025 at the premises of M/s JB Singh & Sons, CHA, in connection with the investigation into the smuggling of restricted Green Peas (Dried) by way of mis-declaration by the importer, M/s Shree Gayatri Pulses. The search proceedings were recorded under a Panchanama dated 19.03.2025, **marked as Annexure-7**.
- 1.10 Based on the said Panchanama and the voluntary statement of Shri Lal Ratnakar Singh, CHA, recorded under Section 108 of the Customs Act, 1962, a request letter dated 25.03.2025 was issued to the Commissioner of Customs, Customs Broker Section, New House Customs, seeking action against M/s JB Singh & Sons, Customs Broker (License No. ACAPS4806J), under the Customs Brokers Licensing Regulations, 2018, for their involvement in the smuggling of the restricted commodity. The communication is **marked as Annexure-8**.
- 1.11 Subsequently another search was conducted at the registered premise of Shree Gayatri Pulses in Jalgaon having address Ground Floor J 80/2 MIDC Area, Ajanta Road, Jalgaon, Maharashtra, 425003 on and the search proceedings are marked as **Annexure-9**.

- 1.12 The investigation revealed that Green Peas, a restricted item, were smuggled into India by misdeclaring them as Yellow Peas, resulting in the unauthorized import of 1,272.56 MT of restricted goods. Accordingly, to establish whether Green Peas were in fact exported to India and misdeclared as Yellow Peas in the invoices and Certificates of Origin (COO), a request for assistance was made under Article 11(2) of the Agreement between India and the UAE on Co-operation and Mutual Assistance in Customs Matters, for the purposes specified under Article 14(2) of the said Agreement. The request sought verification and procurement of documents—specifically invoice, the packing lists and quality certificates—submitted by the exporter for issuance of the COO. In this regard, a letter enclosing the list of required details was forwarded to UAE Customs through the Consul (Economic), Consulate General of India, Dubai, via the Principal Additional Director General (HQ), DRI, Delhi, on 25.04.2025. The said request letter, along with the enclosed communication addressed to the Consulate General of India, Dubai, is marked as **Annexure-10**. The Verification report is pending as on date of issuance of this Investigation Report.
- 1.13 Further, to verify and obtain relevant documents from the United States in connection with the subject investigation, a request for assistance was made in accordance with Article 7 of the Agreement between India and the USA on Co-operation and Mutual Assistance in Customs Matters, for the purposes specified under Article 5 of the said Agreement. The request sought verification and procurement of documents—specifically the invoices, packing lists, and quality certificates—from USA Customs in respect of the exports under investigation. Accordingly, a letter enclosing the list of details sought was forwarded to USA Customs through the Consul (Trade), Consulate General of India, New York, via the Principal Additional Director General (HQ), DRI, Delhi, on 25.04.2025. The said request letter, along with the enclosed communication addressed to the Consulate General of India, New York, is marked as **Annexure-11**. The Verification report is pending as on date of issuance of this Investigation Report.
- 1.14 During the interception and open examination of BoE No. 7999485 dated 25.01.2025, consisting of 8 FCL containers, contained around 4073 bags, 100 lb each, having green peas (dried), it was found that each bag had a tag with a Importer name as “Taj Agro Worldwide”. Subsequently, the proprietor of M/s Taj Agro Worldwide, Shri

Jayesh Ganatra, was summoned under Section 108 of the Customs Act, 1962 and voluntary statement was recorded. The statement is **marked as Annexure-12.**

- 1.15** In this instant, the restricted goods contained in 8 containers & 19 containers were seized under seizure memos dated 29.01.2025 & 20.03.2025 respectively, under Section 110 of the Customs Act, 1962. A request for extension of time in terms of the proviso to Section 110(2) was made to the Commissioner of Customs, Nhava Sheva (INNSA1), and the extension of 06 months under Section 110(2) of the Customs Act, 1962 up to 28.01.2026 was duly granted by the Pr Commissioner of Customs, JNCH, NS-1, as communicated vide letter dated 04.07.2025. The said extension letter is **marked as Annexure-13.**
- 1.16** Show Cause Notice No. 01/2025-26 dated 01.08.2025 under Regulation 17 of the Customs Broker Licensing Regulation, 2018 was issued to M/s JB Singh & Sons. The said SCN is **marked as Annexure-14.**
- 1.17** During the course of investigation, the importer had paid Rs. 1,57,21,200/- towards the liability arising in import of restricted commodity green peas (dried) by way of mis-declaration. The payment of Rs. 1,00,00,000/- is made through Challan No 1069660512 dated 02.04.2025, of Rs. 35,00,000/- is made through Challan No. 1100696987 dated 06.02.2024 and of Rs. 22,21,200/-. A total of Rs. 1,57,21,200/- is paid towards the liability and the payment details are **marked as Annexure-15.**

2. WEIGH, CHALLAN, WEIGHED, SEALED, AND CONTAINER-WISE INVENTORIES WERE PREPARED. THE INTERCEPTION & OPEN EXAMINATION

- 2.1** During the course of investigation, eight containers imported vide Bill of Entry No. 7999485 dated 25.01.2025 and declared as "Yellow Peas (Raw Pulses for Further Processing)" totaling in Bills of Entry as 185.06 MTS were intercepted and taken up for open examination at M/s Balmer & Lawrie CFS, Navi Mumbai, between 28.01.2025 and 29.01.2025, in the presence of independent Mahazar witnesses, CFS representatives, and the CHA. On de-stuffing the containers, the officers of DRI, Bengaluru, found that all 4,073 HDPE bags contained Whole Green Peas of U.S. origin, contrary to the importer's declaration, thereby confirming intentional mis-declaration and misclassification of a restricted commodity. Representative samples were drawn, weighed, sealed, and container-wise inventories were prepared; the goods collectively measured approximately 183.28 MTS, valued at about ₹3,66,56,600/- as per the applicable MIP. As the goods appeared liable for seizure under the provisions of the Customs Act, 1962, they were seized vide seizure memo dated 29.01.2025 and thereafter handed over to the custodian, M/s Balmer & Lawrie

CFS, for safe custody under a duly executed Suprathnama dated 29.01.2025. The proceedings were recorded under Mahazar dated 29.01.2025.

(Table-A)

Sr No	Document Type and date	Containers	Weight as per DRI, BZU Mahazar	Mahazar Date
1	B/E No. 7999485 dated 25.01.2025 B/L No & Date: COSU6393029830 DATED 29.10.2024	CSLU2248513, CSNU1877946, DRYU2205574, OOCU0409849, OOCU5014253, OOLU0168624, OOLU1476956, TLLU3261998	183.28 MT	29.01.2025

These goods are liable to be confiscated under section 111(d), 111(l), 111(m) and 111(o) of the Customs Act, 1962.

- 2.2 During the course of investigation, 19 containers imported by M/s Shree Gayatri Pulses under IGM No. 2394957 dated 13.12.2024 and declared as "Yellow Peas" were intercepted and taken up for open examination at M/s Balmer & Lawrie CFS, Navi Mumbai, on 20.03.2025 in the presence of independent Mahazar witnesses and CFS representatives. On opening the containers, the officers of DRI, Bengaluru, found that all bags contained Whole Green Peas, a restricted commodity, thereby confirming mis-declaration and misclassification by the importer, M/s Shree Gayatri Pulses. Representative samples were drawn, the goods were weighed, and the total quantity was found to be approximately 486.88 MTS. As the goods appeared liable for seizure under the provisions of the Customs Act, 1962, they were seized vide seizure memo dated 20.03.2025 and thereafter handed over to the custodian, M/s Balmer & Lawrie CFS, for safe custody under a duly executed Suprathnama dated 20.03.2025. The proceedings were recorded under Mahazar dated 20.03.2025.

(Table-B)

Sr No	B/L No and date	Containers	Weight as per DRI, Mahazar BZU	Mahazar Date
1	MAXDXB0734242 5, IGM No. 2394957 dated 13.12.2024	BMOU1217950, BSIU3001013, FYCU7210680, MXCU0021844	87.32	20.03.2025
2	MAXDXB0748242 5, IGM No. 2394957 dated 13.12.2024	BSIU2754795, BSIU2780726 , BSIU2805125, CRXU3218123, GESU3677561, GESU3866441 , MXCU0005545, MXCU0014948	171.59	20.03.2025
3	MAXDXB0762242 5 IGM No. 2394957 dated 13.12.2024	BSIU3000444, CXDU1500995, MXCU0002253, MXCU0028520, MXCU0034820, MXCU0060814, SEGU1082609	227.97	20.03.2025
			486.88 MTS	

These goods are liable to be confiscated under section 111(d), 111(l), 111(m) and 111(o) of the Customs Act, 1962.

2.3 A search was conducted on 19.03.2025 at the premises of M/s JB Singh & Sons, CHA, in connection with the investigation into the smuggling of restricted Green Peas (Dried) through mis-declaration by the importer, M/s Shree Gayatri Pulses. The search proceedings were recorded under a Panchanama dated 19.03.2025. Subsequently, a further search was conducted at the registered premises of M/s Shree Gayatri Pulses

located at Ground Floor, J-80/2, MIDC Area, Ajanta Road, Jalgaon, Maharashtra-425003, and the search proceedings thereof are recorded under Panchnama dated 19.03.2025.

3. STATEMENTS RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT,

1962

- 3.1** A summons under Section 108 of the Customs Act, 1962 was issued to Shri Kamlesh Jayantilal Thakkar, Proprietor, M/s Shree Gayatri Pulses, on 29.01.2025 to appear and give evidence and/or produce documents or things related to the import of goods in question on 29.01.2025. The statement of Shri Kamlesh Jayantilal Thakkar is annexed as **Annexure-3** wherein –
- (i) He stated that he is the proprietor of M/s Shree Gayatri Pulses and is fully responsible for all import activities of the firm, including the consignment covered under BoE 7999485 dated 25.01.2025.
 - (ii) He admitted that although he declared the imported goods as “Yellow Peas,” the consignment actually consisted of Green Peas, and he knowingly mis-declared the restricted goods to circumvent DGFT restrictions relating to MIP and port-specific import conditions.
 - (iii) He acknowledged that the declared assessable value of ₹80,59,711/- was incorrect and agreed that the correct transaction value should be determined at ₹200/kg CIF as mandated under DGFT’s Minimum Import Price norms.
 - (iv) He accepted that by filing an incorrect declaration in the Bill of Entry, he violated Section 46(4) of the Customs Act, 1962, and further admitted that the imported goods are liable for confiscation under the relevant provisions of the Act.
- 3.2** In the above-mentioned statement, Shri Kamlesh Jayantilal Thakkar, Proprietor of M/s Shree Gayatri Pulses, admitted that he was responsible for the import made under BoE No. 7999485 dated 25.01.2025 and that he knowingly mis-declared *Green Peas* as *Yellow Peas* to circumvent DGFT restrictions. He further accepted that the declared value of ₹80,59,711/- was understated and that the correct value should be taken at ₹200/kg CIF as per the prescribed MIP. He also acknowledged that by filing a false declaration, he violated Section 46(4) of the Customs Act, 1962, and that the goods so imported are liable for confiscation under the relevant provisions of the Act.
- 3.3** Further, a summons under Section 108 of the Customs Act, 1962 was once again issued to Shri Kamlesh Jayantilal Thakkar, on 29.01.2025 to appear and give evidence and/or produce documents or things related to the import of goods in question on

31.01.2025. However, the importer appeared on 04.02.2025 and recorded his voluntary statement. The statement of Shri Kamlesh Jayantilal Thakkar is annexed as

Annexure-3 wherein –

- (i) He admitted that although he declared the goods under BoE No. 7999485 dated 25.01.2025 as Yellow Peas, the open examination conducted on 28/29.01.2025 revealed that the consignment actually contained Green Peas, and he claimed that the mis-stuffing occurred at the supplier's end, while stating that he is willing to clear the goods by paying applicable customs duties.
- (ii) He stated that he had placed an order for 8 FCL of Yellow Peas with Ved Commodities, UAE, and asserted that the supplier informed him that the consignment was "wrongly stuffed," which he attempted to substantiate by pointing out that the bags bore markings of another importer, yet he also volunteered to make duty payment of ₹35 Lakh under protest.
- (iii) He stated that in the past 24 consignments imported between March 2024 and January 2025, the goods received were indeed Yellow Peas as declared, and claimed that only the consignments covered under 8 FCL + 19 FCL were allegedly mis-sent by the exporter, and confirmed that the Bills of Lading for these consignments had been endorsed by him and his CHA for the purpose of securing delivery orders.
- (iv) He admitted that despite receiving the delivery orders for the 19-container shipment under the three Bills of Lading dated 09.12.2024, he did not file a Bill of Entry nor sought amendment of the documents after the supplier informed him on 17.12.2024 that the cargo contained Green Peas, a restricted item at Nhava Sheva Port, which led him to refrain from filing the BoE and await resolution from the exporter.
- (v) He confirmed that he had made outward remittances for two of the three Bills of Lading using his ICICI Bank account (No. 041905005379) and stated that his payments to the supplier are made on an order-to-order basis, while providing the bank statement as proof of such remittances.

3.4 In the above-mentioned statement, the importer, admitted that although he had declared the goods under BoE No. 7999485 dated 25.01.2025 as Yellow Peas, the examination on 28/29.01.2025 revealed them to be Green Peas, which he attributed to alleged mis-stuffing by the supplier. He stated that he had ordered 8 FCL of Yellow Peas from Ved Commodities and claimed that the supplier informed him of the error, while expressing willingness to pay ₹35 Lakh under protest towards applicable duty. He further states that while 24 earlier consignments contained Yellow Peas as declared, only the consignments covered under 8 FCL + 19 FCL were allegedly wrongly sent, and confirmed that the relevant Bills of Lading were endorsed by him

and his CHA for obtaining delivery orders. He also admitted that despite receiving delivery orders for the 19-container consignment, he did not file a Bill of Entry after being informed that the goods were Green Peas, a restricted commodity at Nhava Sheva Port.

3.5 Further, a summons under Section 108 of the Customs Act, 1962 was issued to Shri Kamlesh Jayantilal Thakkar, on 17.03.2025 to appear and give evidence and/or produce documents or things related to the import of goods in question on 19.03.2025. Shri Kamlesh Jayantilal Thakkar appeared on 19.03.2025 to give evidence under Section 108 of the Customs Act, 1962. The statement of Shri Kamlesh Jayantilal Thakkar is annexed as **Annexure-3** wherein –

- (i) He stated that he reviewed his previous statement dated 04.02.2025 and agreed with its contents in entirety, thereby reaffirming his earlier admissions regarding mis-declaration, and liability to pay duty.
- (ii) He admitted that all Yellow Peas imported by him were sourced through multiple foreign suppliers in the UAE, USA, Canada, and Russia, clarifying that the UAE-based entities function merely as intermediaries procuring goods from other origins.
- (iii) He reiterated that the first 24 consignments imported between March 2024 and January 2025 contained Yellow Peas as declared and claimed that only the consignments covered under 8 FCL + 19 FCL were allegedly wrongly stuffed by the suppliers.
- (iv) He was confronted with quality certificates, packing lists, and other import documents for several earlier Bills of Entry that clearly described the goods as “Peas Canada Green” or “Whole Green Peas (Shamrock variety)” and were linked to the corresponding Bills of Lading and invoices; however, he disputed their correctness and maintained that any references to Green Peas were mistakes, refusing to accept that these consignments contained Green Peas.
- (v) He acknowledged that none of the documents for these consignments explicitly mentioned “Yellow Peas” and he could not produce any document to substantiate the Yellow Peas declaration made in the Bills of Entry.
- (vi) He admitted that despite receiving delivery orders for the 19 containers under the Bills of Lading dated 09.12.2024, he chose not to file the Bill of Entry after being informed on 17.12.2024 by the supplier that the consignment allegedly contained Green Peas, a restricted commodity at Nhava Sheva Port.
- (vii) He confirmed that his CHA was fully aware of the documents uploaded on E-Sanchit, including those describing Green Peas, yet neither he nor the CHA informed Customs of these discrepancies or sought clarification from the supplier.

- (viii) He admitted that he never raised the issue of repeated document discrepancies with the supplier, asserting that because he had previously received Yellow Peas, he did not consider the inconsistencies significant.
- (ix) He acknowledged that the import documents for several consignments—including Quality Certificates, Packing Lists, COOs, and Bills of Lading—showed shipments of over 600 MT of Green Peas, yet the Bills of Entry were filed declaring Yellow Peas, for which he offered no explanation other than repeating that he “received yellow peas.”
- (x) He admitted that the consignment under BE 7999485 dated 25.01.2025 indeed contained Green Peas and stated that duty had been paid, while continuing to assert—without supporting documents—that earlier consignments were Yellow Peas.
- (xi) He admitted that the emails from suppliers claiming “wrongly loaded cargo” were sent only after DRI placed the consignments on hold, indicating that the information surfaced solely due to DRI intervention and was not voluntarily disclosed earlier.
- (xii) He offered no substantive defense when confronted with documentary evidence demonstrating repeated mis-declaration of Green Peas as Yellow Peas across multiple consignments, and did not dispute that such instances occurred.

3.6 In his third statement, Shri Kamlesh Jayantilal Thakkar reaffirmed his earlier admissions regarding mis-declaration and duty liability in respect of the goods imported under Bill of Entry No. 7999485 dated 25.01.2025. For the earlier 24 consignments imported between March 2024 and January 2025, when shown the quality certificates, packing lists, and other import documents uploaded in E-Sanchit which described the imported goods as Green Peas, he evaded the answer and disputed the correctness of these documents but failed to produce any evidence to support his claim that the goods were Yellow Peas as declared. Further, he offered no satisfactory explanation for the consistent declaration of over 600 MT of Green Peas as Yellow Peas in the Bills of Entry—No. 6932468 dated 28.11.2024 (133.27 MT), No. 6743890 dated 18.11.2024 (191.489 MT), and No. 6865388 dated 25.11.2024 (276.12 MT).

3.7 When presented with the B/Ls MAXDXB07342425, MAXDXB07482425, & MAXDXB07622425 under IGM No. 2394957 dated 13.12.2024 for the 19 containers covered under these B/Ls where the importer did not file the Bill of Entry, he admitted that Bills of Entry were not filed for 19 containers after the suppliers informed him that Green Peas had been wrongly stuffed instead of Yellow Peas. He

further admitted that neither he nor his Customs House Agent informed Customs about these discrepancies.

3.8 A summons under Section 108 of the Customs Act, 1962 was issued to Shri Lal Ratnakar Singh, on 17.03.2025 to appear and give evidence and/or produce documents or things related to the import of goods in question on 19.03.2025. Shri Lal Ratnakar Singh appeared on 19.03.2025 to give evidence under Section 108 of the Customs Act, 1962. The statement of Shri Lal Ratnakar Singh is annexed as **Annexure-4** wherein –

- (i) He stated that he is the Manager and G-Card holder of M/s JB Singh & Sons, a Customs Broker firm, and is responsible for handling day-to-day operational, marketing, and customs-related documentation activities, including filing Bills of Entry for importers such as M/s Shree Gayatri Pulses.
- (ii) He confirmed that Shri Kamlesh Jayantilal Thakkar, Proprietor of M/s Shree Gayatri Pulses, directly provides him import documents through email, WhatsApp, or physical delivery, and that he uploads these documents on Live Impex and ICEGATE only after the importer's approval.
- (iii) He admitted that he was unaware of DGFT's restrictions on Green Peas and believed that Green Peas were not allowed to be imported, claiming he had not knowingly cleared any Green Peas consignments for any importer.
- (iv) When confronted with the Packing List for BoE 6743890 dated 18.11.2024 clearly describing the goods as "Green Peas (machine cleaned) – Shamrock variety," he accepted that the packing list shows Green Peas but stated that he filed the Bill of Entry declaring Yellow Peas because the importer's invoice merely said "Peas."
- (v) He admitted that for several Bills of Entry, including BoE 6743890, 6932468, and 6865388, the commercial invoices described the goods only as "Peas," while he declared "Yellow Peas" in the Bills of Entry, stating that he made such declarations based on instructions and correction letters given by the importer.
- (vi) He accepted that various import documents—including Certificates of Origin and SGS Quality Certificates—categorically indicated "**Canada Green Peas**," but said he had "no idea" about their implications and uploaded them as received from the importer.
- (vii) He acknowledged that he filed multiple Bills of Entry declaring Yellow Peas even though several supporting documents explicitly mentioned Green Peas, and admitted that he relied entirely on the importer's instructions for item description and corrections, without independently verifying document accuracy.

- (viii) He confirmed that he personally uploads documents on ICEGATE after receiving hard-copy instructions for corrections from the importer, and that no email trail exists for these correction requests.
- (ix) He admitted awareness of penalties and the risk of licence revocation under the Customs Broker Licensing Regulations, 2018, for misconduct or non-compliance.

3.8 In his statement, Shri Lal Ratnakar Singh, Manager and G-Card holder of M/s JB Singh & Sons, stated that he handled all customs filings for M/s Shree Gayatri Pulses strictly on the basis of documents and correction instructions provided by its proprietor, Shri Kamlesh Thakkar. He claimed he was unaware of DGFT restrictions on Green Peas and admitted that although several import documents—such as packing lists, quality certificates, and COOs—clearly described the goods as Green Peas, he still declared them as Yellow Peas in multiple Bills of Entry because the importer’s invoices mentioned only “Peas” and the importer issued physical correction letters directing him to file them as Yellow Peas. He acknowledged that he uploaded all documents without independent verification, relied entirely on the importer for accuracy, and understood that such conduct could attract penalty or licence revocation under CBLR, 2018.

4. **ARREST OF SHRI KAMELSH JAYANTILAL THAKKAR, PROPRIETOR, M/S SHREE GAYATRI PULSES**

4.1 Pursuant to credible intelligence indicating that M/s Shree Gayatri Pulses, Jalgaon (IEC: 0309049440), under the proprietorship of Shri Kamlesh Jayantilal Thakkar, was engaged in smuggling restricted Green Peas by mis-declaring them as Yellow Peas, the Directorate of Revenue Intelligence (DRI) intercepted a consignment covered under Bill of Entry No. 7999485 dated 25.01.2025. Though declared as “Yellow Peas,” physical examination revealed the goods to be Green Peas. The declared value of ₹80,59,711/- was found to be grossly understated, and in accordance with the prescribed Minimum Import Price (MIP), the correct value was estimated as ₹3,66,56000/- for 183.28 MT. The consignment was seized on 29.01.2025 under Section 110 of the Customs Act, 1962, on the reasonable belief that it was liable for confiscation under Section 111.

4.2 As per DGFT Notification No. 37/2015-20 dated 18.12.2019, the import of Peas (*Pisum Sativum*)—including Green Peas, Yellow Peas, Dun Peas, and Kaspa Peas—is restricted, subject to an MIP of ₹200/kg (CIF), and permitted only through Kolkata

Port. However, Notification No. 64/2023-Customs dated 07.12.2023 granted exemption from Basic Customs Duty and AIDC exclusively for Yellow Peas under CTH 07131010, and Notification No. 50/2023 dated 24.12.2023 placed Yellow Peas imported under that CTH in the “Free” category without MIP or port restrictions. The restrictions on Green Peas under Notification No. 37/2015-20, however, continued to remain in force.

- 4.3 Investigation further revealed that in three earlier Bills of Entry—No. 6932468 dated 28.11.2024 (133.27 MT), No. 6743890 dated 18.11.2024 (191.489 MT), and No. 6865388 dated 25.11.2024 (276.12 MT)—the importer had similarly mis-declared Green Peas as Yellow Peas. These consignments, which were cleared through RMS, resulted in the illicit import of 601 MT of Green Peas valued at approximately ₹12,02,00,000/- based on the applicable MIP. Additionally, 19 containers totaling 486.88 MT, for which no Bills of Entry had been filed, were intercepted and placed on hold by DRI, and were subsequently seized on 20.03.2025 under Section 110 of the Customs Act, 1962.
- 4.4 In view of the above facts, there existed reasonable grounds to believe that Shri Kamlesh Jayantilal Thakkar had committed offences punishable under Sections 135(1)(a) and 135(1)(b) of the Customs Act, 1962, and that the goods imported by him were liable for confiscation under Sections 111(d), 111(l), 111(m), and 111(o) of the Act. Accordingly, he was placed under arrest on 19.03.2025 under Section 104 of the Customs Act, 1962. The arrest memo is **marked as Annexure-5**.
- 4.5 Following his arrest, Shri Kamlesh Jayantilal Thakkar was produced before the Hon’ble Economic Offences Court, Bengaluru, on 20.03.2025, which remanded him to judicial custody until 03.04.2025.
- 4.6 Vide order in CRL.P 5532 of 2025 issued by Hon’ble Judge to the High Court of Karnataka enlarged Shri Kamlesh Jayantilal Thakkar on bail subject to conditions of the said order.

5. ANALYSIS OF INVESTIGATION

5.1. **Misdeclaration of Restricted Green Peas as Yellow Peas**

Investigation has established that the goods imported by M/s Shree Gayatri Pulses, as revealed from the physical examination, quality certificates, packing lists, and documentary records, were *Green Peas*, a restricted item under DGFT Notification No. 37/2015-20 dated 18.12.2019. Despite this, the importer consistently declared the

goods in multiple Bills of Entry as *Yellow Peas* under CTH 07131010, a freely importable commodity, thereby deliberately suppressing the true nature of the goods. Such misdeclaration was consciously adopted to bypass the mandatory MIP requirement of ₹200/kg (CIF) and the port restriction limiting import of Green Peas exclusively to Kolkata Port.

5.2. Seizure of Goods under Section 110 of the Customs Act

The consignment intercepted under BoE No. 7999485 dated 25.01.2025, declared as “Yellow Peas,” was subjected to open examination and found to contain *Green Peas*. The assessable value was mis-declared at ₹80,59,711, whereas the correct value as per the applicable MIP was ₹3,66,56000/- for 183.28 MT. Accordingly, the goods were seized under Section 110 of the Customs Act, 1962, on 29.01.2025, on the reasonable belief that they were liable for confiscation under Sections 111(d), 111(l), 111(m), and 111(o) of the Act. A subsequent interception of 19 containers (486.88 MT) containing Green Peas, which were mis-declared as Yellow Peas in the Bills of Lading and for which no Bills of Entry had been filed, resulted in their seizure on 20.03.2025.

5.3. Pattern of Repeated Misdeclaration in Earlier Imports

Scrutiny of earlier imports revealed a consistent pattern of misdeclaration. In three prior consignments—BoE No. 6932468 dated 28.11.2024 (133.27 MT), BoE No. 6743890 dated 18.11.2024 (191.489 MT), and BoE No. 6865388 dated 25.11.2024 (276.12 MT)—the importer declared Yellow Peas, while the supporting documents, including SGS Quality Certificates and Packing Lists, clearly described the goods as “*Peas Canada Green*” or “*Whole Green Peas (Shamrock variety)*.” These consignments were facilitated through RMS and illicitly cleared based on false declarations, resulting in wrongful import of 601 MT of restricted Green Peas valued at ₹12,02,00,000 at MIP rates. **These goods are liable to be confiscated under section 111(d), 111(l), 111(m) and 111(o) of the Customs Act, 1962.**

(Table-C)

Sl. No.	Bill of Entry No. / Date	Quantity (MT)	Declared Description	Actual Nature of Goods (as per documents)	Documentary Evidence Indicating Green Peas	Key Linking Details
1	6932468 / 28.11.2024	133.27 MT	Yellow Peas	<i>Green Peas</i>	SGS Weight & Quality Certificate No. 2410170567, Ref. SPGW241089-02	Ref. No. appears in Invoice 7259 (Meraki Commodities), B/L No. HLCUTOR240927065, and COO No. CC-24-158310
2	6743890	191.489	Yellow	<i>Green Peas</i>	Packing List dated	Packing list linked to

	/ 18.11.20 24	MT	Peas	(Shamrock Variety)	25.09.2024, issued by First Intercontinental Corp., USA, describing " <i>Whole Green Peas (Machine Cleaned) – Shamrock Variety</i> "	Invoice No. 24075 and B/L No. NAM9419781 (covering 8 containers)
3	6865388 / 25.11.20 24	276.12 MT	Yellow Peas	<i>Green Peas</i>	SGS Weight & Quality Certificate No. 2410170568, Ref. SPGW241089-01	Ref. No. linked with COO No. CC-24-158304 and B/L No. ONEYRICEGQ800500

5.4. Deliberate Circumvention of DGFT Restrictions and Duty Liabilities

The deliberate declaration of Green Peas as Yellow Peas enabled the importer to illegitimately obtain the benefit of exemption from Basic Customs Duty and AIDC vide Notification No. 64/2023-Cus dated 07.12.2023, which applies *only* to Yellow Peas. The importer thereby evaded the MIP-based valuation requirement and violated import conditions under the Foreign Trade Policy. Documentary suppression and misdeclaration of value and description clearly demonstrate wilful intent to evade duty, rendering the goods liable for confiscation and the importer liable for penalties under Section 112 of the Customs Act, 1962.

5.5 Import Policy of Green Peas (Dried) – as prohibited goods

DGFT Notification No. 37/2015-2020 dated 18.12.2019 prescribed the import policy for Peas (*Pisum sativum*), including dried Green Peas, by stipulating a Minimum Import Price (MIP) of Rs. 200/- CIF per kg and restricting imports only through Kolkata Sea Port. Accordingly, import of dried Green Peas through INNSA1 (Nhava Sheva/JNPT), a port not permitted under the said notification, particularly by way of misdeclaration as Yellow Peas, is in clear contravention of the import policy conditions notified under the Foreign Trade (Development and Regulation) Act, 1992. Since the goods have been imported in violation of the conditions subject to which their import was permitted, they acquire the character of "prohibited goods" for the purposes of the Customs Act, 1962, and are therefore liable to confiscation under Section 111(d) thereof, along with consequential penal action.

5.6 Rejection of Declared Value:

It is observed that the declared transaction value in respect of the aforesaid consignments cannot be accepted in terms of Rule 3 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, as there existed reasonable doubt regarding the truth and accuracy of the declared value within the meaning of Rule 12(1) thereof, on account of deliberate mis-declaration of the description of the goods as 'Yellow Peas' instead of the actual commodity 'Green Peas', suppression of

the true nature of the goods, and inconsistency between the declarations made in the Bills of Entry and the contemporaneous commercial documents such as Packing Lists, Quality Certificates, Certificates of Origin and Bills of Lading, which consistently described the goods as Green Peas. Further, the declared value was also significantly lower than the Minimum Import Price (MIP) of Rs. 200 per kg CIF prescribed under DGFT Notification No. 37/2015-20 dated 18.12.2019 and subsequent amendments, which was a mandatory condition for import of Green Peas. In view of the above, the declared value is proposed rejected under Rule 12 of the said Rules and the assessable value of the goods is re-determined under Rule 9 (residual method) read with Rule 3, by adopting the MIP of Rs. 200 per kg CIF as a reasonable basis consistent with the import policy.

5.7 Judicial position on enforcement of DGFT restrictions:

This legal position stands fortified by judicial pronouncements. The Hon'ble Supreme Court, in *Union of India v. Agricas LLP*, Transfer Petition (CIVIL) NOS. 496-509 OF 2020 upheld the validity of DGFT notifications imposing import restrictions and held that non-compliance with such conditions renders the goods liable to action under the Customs Act. In cases relating to Canadian Green Peas, the Hon'ble Kerala High Court, in the *M/s. Shri Amman Dhall Mill v. Commissioner of Customs*, Customs Appeal No. 20380 Of 2020, took note of the MIP and "Kolkata Sea Port only" conditions under the same DGFT notification and treated their breach as a valid violation under Customs law, held the goods liable to confiscation.

5.8 Evidence of Knowledge and Intent through Statements and Conduct

In his statements, Shri Kamlesh Jayantilal Thakkar admitted to the misdeclaration in Bill of Entry No. 7999485 dated 25.01.2025 only after interception by the Directorate of Revenue Intelligence (DRI) and failed to produce any documentary evidence to support his claim that earlier consignments were Yellow Peas; further, his inability to reconcile discrepancies between the declarations made in the Bills of Entry and the details appearing in the Certificates of Origin, Packing Lists, and SGS reports establishes conscious knowledge of misdeclaration. In respect of 19 containers covered under Bills of Lading Nos. MAXDXB07342425, MAXDXB07482425, and MAXDXB07622425 dated 09.12.2024, the Import General Manifest (IGM No. 2394957) was filed on 13.12.2024 and inward entry was granted on 15.12.2024, whereas the cargo was placed on hold by DRI only on 17.12.2024 at 2:00 PM; however, emails from the suppliers, Ved Commodities DMCC and Worldwide

Trading LLC dated 17.12.2024, alleging that the cargo was wrongly stuffed with Green Peas instead of Yellow Peas, were sent only after such DRI intervention at 6:09 PM and 7:32 PM respectively on 17.12.2024, which, given the prior issuance of Bills of Lading and filing of IGM, clearly demonstrates deliberate suppression of material facts and a malafide intent on the part of the importer to mislead the investigation and evade the consequences of deliberate misdeclaration.

6. PERISHABLE NATURE OF THE GOODS AND REQUEST FOR DISPOSAL

6.1. Following the seizure of 8 containers on 29.01.2025 and an additional 19 containers on 20.03.2025 containing restricted Green Peas (dried) at INNSA1 Port, DRI/BZU informed the Principal Commissioner, INNSA1, vide letter dated 21.03.2025, about the perishable nature of the goods and requested initiation of disposal proceedings as per the CBIC Disposal Manual, 2019.

7. ROLE PLAYED BY SHRI KAMLESH JAYANTILAL THAKKAR

7.1 Shri Kamlesh Jayantilal Thakkar, as the sole proprietor of M/s Shree Gayatri Pulses, exercised complete control over all import activities of the firm, including procurement, documentation, decision-making, and final declarations made in multiple Bills of Entry. He admitted that he directly coordinated with foreign suppliers, issued purchase orders, approved import documents, and instructed his Customs Broker on the descriptions to be declared, thereby assuming full responsibility for the accuracy and truthfulness of all entries made before Customs. His statements under Section 108 further establish that he consciously chose to declare “Yellow Peas” even in consignments where supporting documents—such as quality certificates, packing lists, COO, and Bills of Lading—clearly identified the commodity as Green Peas.

7.2 His role in the misdeclaration becomes unequivocal when viewed alongside the findings of the investigation. In the consignment under BoE No. 7999485 dated 25.01.2025, 183.28 MT of Green Peas were physically found, despite being declared as Yellow Peas. Shri Thakkar accepted this fact and even volunteered to pay customs duty, demonstrating his knowledge of the restricted nature of the goods. For the earlier three RMS-facilitated consignments totaling 601 MT, he was confronted with linked documentary evidence—SGS quality certificates and packing lists—explicitly describing “Peas Canada Green” or “Whole Green Peas (Shamrock variety).” Yet, he continued to instruct his CHA to file Bills of Entry declaring Yellow Peas, and he could not produce a single document explicitly describing the goods as Yellow Peas. This establishes not error, but deliberate and repeated misdeclaration.

7.3 Further, Shri Thakkar played a decisive role in suppressing the true nature of the 19 containers (486.88 MT) imported under three Bills of Lading dated 09.12.2024. Although he had already received delivery orders, he refrained from filing any Bill of Entry only after DRI officers placed the containers on hold and suppliers—on the same evening—sent emails claiming “wrongly loaded cargo.” The timing of these emails, coinciding precisely with DRI intervention, reveals that the importer was aware of the misdeclaration but intended to clear the goods as Yellow Peas had the intervention not occurred. His failure to question the suppliers, despite repeated document discrepancies, and his acceptance that he never informed Customs of such anomalies, further demonstrates conscious suppression.

7.4 Taken together, the importer’s statements, actions, and omissions reveal a deliberate modus operandi to mis-declare Green Peas—a DGFT-restricted commodity permitted only through Kolkata Port—as Yellow Peas to circumvent policy restrictions, avoid MIP requirements, and wrongfully obtain duty benefits. His continued reliance on false descriptions, despite clear contradictory evidence, shows wilful intent, active participation, and central responsibility in the smuggling and misdeclaration of restricted Green Peas. Thus, the importer has made himself liable for penal action under Sec 112 and/or 114A and 114AA of the Customs Act, 1962.

8. ROLE OF THE CUSTOMS BROKER

8.1 In the present case, the Customs Broker, M/s J.B. Singh & Sons, through its G-Card holder Shri Lal Ratnakar Singh, was in possession of contemporaneous import documents — including Packing Lists, Quality Certificates, Certificates of Origin and Bills of Lading — which clearly and unequivocally described the imported goods as “Green Peas”, a commodity subject to restriction under DGFT Notification No. 37/2015-20 dated 18.12.2019, attracting Minimum Import Price conditions and port-specific import restrictions. Despite being fully aware, or at least having reasonable means of knowledge, that the goods were Green Peas and not freely importable Yellow Peas, the Customs Broker nevertheless proceeded to file multiple Bills of Entry declaring the goods as “Yellow Peas” under CTH 07131010 on the basis of correction letters and instructions furnished by the importer.

8.2 The Customs Broker failed to exercise the mandatory due diligence expected of him under the Customs Brokers Licensing Regulations, 2018, and did not independently verify the correctness of the declarations or reconcile the obvious contradictions between the Bills of Entry and the supporting documents uploaded on ICEGATE. Further, he did not bring the

said discrepancies to the notice of the Customs authorities, nor did he refuse to file the declarations despite the same being facially inconsistent and misleading.

8.3 By knowingly or recklessly filing incorrect declarations, suppressing material facts evident from the documents in his possession, and omitting to discharge his statutory obligation to ensure compliance with Customs and allied laws, the Customs Broker did not function as a neutral professional intermediary but instead actively facilitated the misdeclaration of restricted goods as freely importable goods, thereby enabling circumvention of import policy restrictions and evasion of lawful duty. Such conduct constitutes a clear breach of his obligations under the Customs Brokers Licensing Regulations, 2018, and renders him liable for regulatory action as well as penal consequences under Section 112 and/or 114A and Sec 114AA of the Customs Act, 1962.

8.4. Consequently, the Commissioner of Customs vide Order-In-Original No. PUNE-CUSTOMS-000-COMMR-07/2025-26 dated 10.12.2025 revoked the Customs Broker Licence No. PNR/MIRAJ/012/202 under regulation 14 (b) (c) of the CBLR, 2018, forfeiture of the entire security deposit of Rs. 75,000/- and imposed penalty of Rs. 50,000/- under Regulation 18(1) of the CBLR, 2018.

9. CONFISCATION OF PAST CONSIGNMENTS

9.1 Although the verification reports from USA Customs and UAE Customs (refer para 1.12 and 1.13) are awaited as on date, the available evidence on record independently establishes a consistent and deliberate pattern of misdeclaration. In each of the examined consignments, contemporaneous documents generated at the point of origin — including packing lists, quality certificates, and SGS inspection reports — clearly describe the goods as Green Peas, whereas the importer declared the same as Yellow Peas in the Bills of Entry filed in India. These documents are neutral third-party records and were admittedly in the possession of the importer at the time of filing the declarations. The repetition of the same misdescription across multiple consignments, involving the same exporters, document references, and routing, rules out any possibility of inadvertent error and demonstrates a systematic modus operandi adopted to circumvent the import restrictions applicable to Green Peas. Accordingly, even in the absence of overseas verification report at this stage, it is reasonable to conclude on the basis of preponderance of probability and available documentary evidence that the earlier consignments declared as Yellow Peas were in fact

Green Peas, and were mis-declared with intent to evade the restrictions imposed under the Foreign Trade Policy.

9.2 Total quantity of such consignments is 3538.845 MTS and it is proposed to confiscate the same under section 111(d), 111(l), 111(m) and 111(o) of the Customs Act, 1962 and is proposed to be reassess at Rs. 200/ Kg of MIP at CIF value.

(Table D)

SI No	BENUMBER	BEDATE	TOTALVALUE	QUANTITY	UQC	INVOICE	OVERSEAS VERIFICATION SOUGHT FOR FOLLOWING COO
1	5261269	26-Aug-2024	5476377.07	99.03	MTS	DXB150824/4500 DT 15.08.2024	23877750 DT 16.08.2024
2	5307967	29-Aug-2024	4024747.28	72.78	MTS	5307967	23904050 DT 26.08.2024
3	5481315	7-Sep-2024	7437200.21	125	MTS	5481315	23916475 DT 29.08.2024
4	5645860	17-Sep-2024	11376987.42	184	MTS	5645860	23944804 DT 06.09.2024
5	5942977	4-Oct-2024	6355146.82	103	MTS	5942977	24019890 dt 03.10.2024
6	6125272	15-Oct-2024	10186745.05	165.1	MTS	6125272	24066005 DT 14.10.2024
7	6125290	15-Oct-2024	11642875.76	188.7	MTS	6125290	240650044 DT 14.10.2024
8	6125298	15-Oct-2024	9250132.14	149.92	MTS	6125298	24061658 DT 11.10.2024
9	6245912	21-Oct-2024	6685558.16	174.69	MTS	6245912	24076922 DT 17.10.2024
10	6245917	21-Oct-2024	3838196.96	100.29	MTS	6245917	24075858 DT 16.10.2024
11	6348249	26-Oct-2024	2881805.08	75.3	MTS	6348249	24094829 dt 17.10.2024
12	7003936	2-Dec-2024	8522723.58	126.06	MTS	DXB141124/3017 DT 14.11.2024	24193309 DT 22.10.2024
13	7166855	11-Dec-2024	4903904.89	115.667	MTS	DXB211124/4202 dt 21.11.2024	24227363 dt 29.11.2024
14	7553931	31-Dec-2024	6889522.51	161.934	MTS	EXP-322/2024 dt 15.10.2024	24073 dt 16.10.2024
15	7650239	7-Jan-2025	6827507.47	175	MTS	EXP-324/2024 dt 29.10.2024	24074 dt 28.10.2024
16	7650427	7-Jan-2025	2926074.63	75	MTS	-	-
17	8295955	11-Feb-2025	3656400.43	82.63	MTS	-	-
18	8296235	11-Feb-2025	12727233.09	290.855	MTS	-	-

19	8296238	11-Feb-2025	8151765.34	186.292	MT S	-	-
20	8297046	11-Feb-2025	10302612.4 6	203.6	MT S	-	-
21	2532677	12-Mar-2024	10334130.2 2	267940	KGS	-	-
22	3852850	6-Jun-2024	6183132.32	140	MT S	-	-
23	4011604	15-Jun-2024	5570128.82	125	MT S	-	-
24	6910884	27-Nov-2024	6453690.21	151.057	MT S	-	-

(Sl Nos 1-13 pertain to COO verification sought in Annexure-10; Sl Nos 14-15 pertain to COO verification sought in Annexure-11)

10. **RELEVANT LEGAL PROVISIONS:**

- 10.1. As per section 46(1) of the Customs Act 1962,** (1) the importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof, by presenting to the proper officer, a bill of entry for home consumption or warehousing in the prescribed form.
- 10.2. As per section 46(4) of the Customs Act 1962,** the importer, while presenting a bill of entry, shall at the foot thereof, 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, relating to the imported goods.
- 10.3. As per section 46(4A) of the Customs Act 1962,** the importer who presents a bill of entry shall ensure the following, namely:-
- The accuracy and completeness of the information given therein;
 - The authenticity and validity of any document supporting it; and
 - 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.
- 10.4. As per section 111(d) of the Customs Act 1962,** any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;
- 10.5. As per section 111(m) of the Customs Act 1962,** any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under transshipment, with the declaration

for transshipment referred to in the proviso to sub-section (1) of section 54 are liable for confiscation.

- 10.6. As per section 111(o) of the Customs Act 1962**, any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer;
- 10.7. As per section 111(l) of the Customs Act 1962**, any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under Section 77.
- 10.8. As per section 112 of the Customs Act, 1962**, 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;
- (iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty not exceeding the difference between the declared value and the value thereof or five thousand rupees, whichever is the greater;

(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest;

(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest.

10.9. As per Section 114A (Penalty for short-levy or non-levy of duty in certain cases):

‘Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under sub-section (8) of section 28 shall also be liable to pay a penalty equal to the duty or interest so determined.’

10.10. As per 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.]

10.11. DGFT Notification issued vide No. 37/2015-2020 dated 18-12-2019

To be published in the Gazette of India Extraordinary Part-II, Section-3, Sub-Section (II)
Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Foreign Trade

Notification No. 37/2015-2020
New Delhi, Dated: 18th December, 2019

Subject: Amendment in import policy and Policy condition under HS code 0713 1000 of Chapter 7 of ITC (HS), 2017, Schedule - I (Import Policy).

S.O. (E): In exercise of powers conferred by Section 3 of FT (D&R) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2015-2020, as amended from time to time, the Central Government hereby amends import policy and policy conditions under HS code 0713 1000 of Chapter 7 of ITC (HS), 2017, Schedule - I (Import Policy), as under:

Exim code	Item description	Existing import policy	Revised policy	Existing Policy condition	Revised Policy condition
0713 10 00	Peas (Pisum sativum) including Yellow peas, Green peas, Dun Peas and Kaspas Peas.	Restricted	Restricted and subject to Minimum Import Price (MIP) of Rs.200/- CIF per kg.	Import of Peas shall be subject to an annual (fiscal year) quota of 1.5 lakh MT as per procedure notified by DGFT. This Restriction shall not apply to Government's import commitments under any Bilateral or Regional Agreement or Memorandum of Understanding	Import of Peas shall be subject to an annual (fiscal year) quota of 1.5 lakh MT as per procedure notified by DGFT and it will be subject to Minimum Import Price (MIP) of Rs. 200/- and above CIF per kilogram and import is allowed through Kolkata sea port only. This Restriction shall not apply to Government's import commitments under any Bilateral or Regional Agreement or Memorandum of Understanding

Effect of the Notification: Import of Peas (*Pisum sativum*) including Yellow peas, Green peas, Dun Peas and Kaspas Peas is restricted and import subject to MIP of Rs.200/- CIF per kilogram and import is allowed only through Kolkata sea port.

This issues with the approval of Minister of Commerce & Industry.

Diwakar Nath Misra
(Diwakar Nath Misra)
Joint Secretary to the Government of India

(F.No. 14/3/2018-EP(Agri.III))

Note: The principal notification No. 36/2015-2020, dated the 17th January, 2017 was published in the Gazette of India, Extraordinary vide number S.O. 172 (E), dated the 17th January, 2017 and last amended vide Notification S.O. 6364(E) dated 28th December, 2018.

10.12. Rule 11 of the Foreign Trade (Regulations) Rules, 1973:

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, 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 to a declaration of the truth of such statement at the foot of such bill of entry or shipping bill or any other documents.

10.13 . Customs Valuation (Determination of Value of Imported Goods) Rules, 2007

Rule 3. Determination of the method of valuation . -

(1) Subject to rule 12, the value of imported goods shall be the transaction value adjusted in accordance with provisions of rule 10;

(2) Value of imported goods under sub-rule (1) shall be accepted:

Provided that -

(a) there are no restrictions as to the disposition or use of the goods by the buyer other than restrictions which -

(i) are imposed or required by law or by the public authorities in India; or

(ii) limit the geographical area in which the goods may be resold; or

(iii) do not substantially affect the value of the goods;

(b) the sale or price is not subject to some condition or consideration for which a value cannot be determined in respect of the goods being valued;

(c) no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provisions of rule 10 of these rules; and

(d) the buyer and seller are not related, or where the buyer and seller are related, that transaction value is acceptable for customs purposes under the provisions of sub-rule (3) below.

(3) (a) Where the buyer and seller are related, the transaction value shall be accepted provided that the examination of the circumstances of the sale of the imported goods indicate that the relationship did not influence the price.

(b) In a sale between related persons, the transaction value shall be accepted, whenever the importer demonstrates that the declared value of the goods being valued, closely approximates to one of the following values ascertained at or about the same time.

(i) the transaction value of identical goods, or of similar goods, in sales to unrelated buyers in India;

(ii) the deductive value for identical goods or similar goods;

(iii) the computed value for identical goods or similar goods:

Provided that in applying the values used for comparison, due account shall be taken of demonstrated difference in commercial levels, quantity levels, adjustments in accordance with the provisions of rule 10 and cost incurred by the seller in sales in which he and the buyer are not related;

(c) substitute values shall not be established under the provisions of clause (b) of this sub-rule.

(4) if the value cannot be determined under the provisions of sub-rule (1), the value shall be determined by proceeding sequentially through rule 4 to 9.

Rule 9. Residual method -

(1) Subject to the provisions of rule 3, where the value of imported goods cannot be determined under the provisions of any of the preceding rules, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules and on the basis of data available in India;

Provided that the value so determined shall not exceed the price at which such or like goods are ordinarily sold or offered for sale for delivery at the time and place of importation in the course of international trade, when the seller or buyer has no interest in the business of other and price is the sole consideration for the sale or offer for sale.

(2) No value shall be determined under the provisions of this rule on the basis of -

- (i) the selling price in India of the goods produced in India;
- (ii) a system which provides for the acceptance for customs purposes of the highest of the two alternative values;
- (iii) the price of the goods on the domestic market of the country of exportation;
- (iv) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of rule 8;
- (v) the price of the goods for the export to a country other than India;
- (vi) minimum customs values; or
- (vii) arbitrary or fictitious values.

Rule 12. Rejection of declared value . -

(1) When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any imported goods, he may ask the importer of such goods to furnish further information including documents or other evidence and if, after receiving such further information, or in the absence of a response of such importer, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, it shall be deemed that the transaction value of such imported goods cannot be determined under the provisions of sub-rule (1) of rule 3.

(2) At the request of an importer, the proper officer, shall intimate the importer in writing the grounds for doubting the truth or accuracy of the value declared in relation

to goods imported by such importer and provide a reasonable opportunity of being heard, before taking a final decision under sub-rule (1).

Explanation:

(1) For the removal of doubts, it is hereby declared that: -

(i) This rule by itself does not provide a method for determination of value, it provides a mechanism and procedure for rejection of declared value in cases where there is reasonable doubt that the declared value does not represent the transaction value; where the declared value is rejected, the value shall be determined by proceeding sequentially in accordance with rules 4 to 9.

(ii) The declared value shall be accepted where the proper officer is satisfied about the truth and accuracy of the declared value after the said enquiry in consultation with the importers.

(iii) The proper officer shall have the powers to raise doubts on the truth or accuracy of the declared value based on certain reasons which may include -

(a) the significantly higher value at which identical or similar goods imported at or about the same time in comparable quantities in a comparable commercial transaction were assessed;

(b) the sale involves an abnormal discount or abnormal reduction from the ordinary competitive price;

(c) the sale involves special discounts limited to exclusive agents;

(d) the misdeclaration of goods in parameters such as description, quality, quantity, country of origin, year of manufacture or production;

(e) the non declaration of parameters such as brand, grade, specifications that have relevance to value;

(f) the fraudulent or manipulated documents.

11. During the course of investigation, the importer had paid Rs. 1,57,21,200/- towards the dues arising in import of restricted commodity green peas (dried) by way of misdeclaration. The payment of Rs. 1,00,00,000/- is made through Challan No 1069660512 dated 02.04.2025, of Rs. 35,00,000/- is made through Challan No. 1100696987 dated 06.02.2024 and of Rs. 22,21,200/- is made through Challan No 1861424795 dated 02.04.2025.

(Table-E)

Sl No	Challan No	Date	Amount
1	1100696987	06.02.2025	Rs. 35,00,000/-

2	1069660512	02.04.2025	Rs. 1,00,00,000/-
3	1861424795	02.04.2025	Rs. 22,21,200/-
	Total		Rs. 1,57,21,200/-

12. Now therefore, **M/s Shree Gayatri Pulses (IEC: 0309049440)** through its proprietor **Shri Kamlesh Jayantilal Thakkar** and **CHA Shri Lal Ratnakar Singh, M/s J.B. Singh & Sons** are hereby called upon to Show Cause, as mentioned below pointwise, in writing to the Principal Commissioner of Customs, Group 1, Nhava Sheva-1 Commissionerate Customs House, Nhava Sheva having office situated at 7th floor, JNCH Building, Nhava Sheva, Mumbai Customs Zone-II Uran, Raigad, Maharashtra-400707 within 30 (thirty) days from the date of receipt of this notice, as to why:

For M/s Shree Gayatri Pulses through its proprietor Shri Kamlesh Jayantilal Thakkar:

Part A — Past three consignments (RMS-facilitated B/Es) (BoE Nos. 6932468 dated 28.11.2024; 6743890 dated 18.11.2024; 6865388 dated 25.11.2024 — aggregate quantity 600.8 MT as stated in the report)

1. the imported goods covered by the above three Bills of Entry — totaling 600.8 MT — declared as “yellow peas (raw pulses for further processing)” under CTH 0713 1010 should not be held to be “Green Peas (Dried) (Pisum sativum)” and the same should not be reclassified under CTH 0713 10 20 and thereby treated as *restricted goods* imported in contravention of DGFT Notification No. 37/2015-20 dated 18.12.2019 and liable for absolute confiscation under Sections 111(d), 111(l), 111(m) and 111(o) of the Customs Act, 1962;
2. the value declared by the importer, in the above three Bills of Entry should not be rejected under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962; and the Customs should not determine the assessable value at the Minimum Import Price (MIP) ₹200 per kg (CIF) as provided in DGFT Notification No. 37/2015-20 as per Rule 9 of the Customs Valuation Rules, 2007;
3. the amount already paid by the importer ₹1,57,21,200 should not be appropriated towards the government dues;

4. the penalty should not be imposed under Section 112(a) and/or 114A and 114AA of the Customs Act, 1962.

Part B — Eight-container consignment (Bill of Entry No. 7999485 dated 25.01.2025)

1. the consignment imported under BoE No. 7999485 dated 25.01.2025 (declared as “Yellow Peas”) under CTH 0713 1010 should not be held to be “Green Peas (Dried) (Pisum sativum)” and the same should not be reclassified under CTH 0713 10 20 and thereby treated as *restricted goods* imported in contravention of DGFT Notification No. 37/2015-20 dated 18.12.2019 and liable for absolute confiscation under Sections 111(d), 111(l), 111(m) and 111(o) of the Customs Act, 1962;
2. the value declared by the importer in the BoE No. 7999485 dated 25.01.2025 should not be rejected under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962; and the Customs should not determine the assessable value at the Minimum Import Price (MIP) ₹200 per kg (CIF) as provided in DGFT Notification No. 37/2015-20 as per Rule 9 of the Customs Valuation Rules, 2007;
3. the penalty should not be imposed under Section 112(a) and/or 114A and 114AA of the Customs Act, 1962.

Part C — 19-container consignment(s) (IGM filed; no Bill of Entry filed)

1. the goods contained in the 19 containers (IGM No. 2394957 dated 13.12.2024/open examination dated 20.03.2025), seized vide Mahazar dated 20.03.2025, totaling 486.88 MT, should not be held to be Green Peas (Dried) classifiable under CTH 07131020, being a restricted commodity under DGFT Notification No. 37/2015-20 dated 18.12.2019, and therefore liable for confiscation under Sections 111(d), 111(l), 111(m) and 111(o) of the Customs Act;
2. the penalty should not be imposed under Section 112(a) and/or 114A and 114AA of the Customs Act, 1962.
3. the penalty should not be imposed on the importer u/s 117 of the Customs Act;

Part D – 24 Bills of Entry discussed at para 9

1. The goods contained in the Bills of Entry discussed in Table D of para 9 totaling **3538.85 MTS** (declared as “Yellow Peas”) under CTH 0713 1010 should not be held to be “Green Peas (Dried) (Pisum sativum)” and the same should not be reclassified under CTH 0713 10 20 and thereby treated as *restricted goods* imported in contravention of DGFT Notification No. 37/2015-20 dated

- 18.12.2019 and liable for absolute confiscation under Sections 111(d), 111(l), 111(m) and 111(o) of the Customs Act, 1962;
2. the value declared by the importer in these Bills of Entry should not be rejected under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962; and the Customs should not determine the assessable value at the Minimum Import Price (MIP) ₹200 per kg (CIF) as provided in DGFT Notification No. 37/2015-20 as per Rule 9 of the Customs Valuation Rules, 2007;
 3. the penalty should not be imposed under Section 112(a) and/or 114A and 114AA of the Customs Act, 1962.

For CHA Shri Lal Ratnakar Singh, M/s J.B. Singh & Sons

1. Penalty should not be imposed under section 112(a) and/or, 114A and 114AA of the Customs Act, 1962.
 2. Penalty should not be imposed u/s 117 of the Customs Act, 1962;
- 13.** M/s Shree Gayatri Pulses (IEC: 0309049440) and CHA Shri Lal Ratnakar Singh, M/s J.B. Singh & Sons are required to state in their replies, specifically whether they wish to be heard in person by the Adjudicating Authority, namely, The Principal Commissioner of Customs, Jawaharlal Nehru Custom House, Nhava Sheva –I, Taluk – Uran, District Raigad, Maharashtra – 400 707, before the case is adjudicated. If no specific mention is made about the same in their written submission, it shall be presumed that they do not wish to be heard in person and the case would be adjudicated on the basis of evidences on record. They should produce at the time of showing cause all the evidences upon which they intend to rely in support of their defense.
- 14.** M/s Shree Gayatri Pulses (IEC: 0309049440) and CHA Shri Lal Ratnakar Singh, M/s J.B. Singh & Sons are further required to note that their reply should reach within 30 (thirty) days from the date of receipt of this notice. If no cause is shown against the action proposed above within 30 days from the receipt of this notice or if they do not appear before the adjudicating authority as and when the case is posted for hearing, the case is liable to be decided ex-parte on the basis of facts and evidences available on record.
- 15.** This Show Cause Notice is issued without prejudice to any other action that may be taken against the notice(s), under this Act or any other law for the time being in force in India, or against any other company, person(s), goods and conveyances whether named in this notice or not. The Department reserves its right to amend, modify or supplement this

notice at any time on the basis of available/further evidences prior to the adjudication of the case.

Digitally signed by
Yashodhan Arvind Wanage
Date: 22-01-2026
13:07:19

(Yashodhan A. Wanage)
Principal Commissioner of Customs
Nhava Sheva-I, JNCH

Encl; as above

To,

1. M/s Shree Gayatri Pulses (IEC: 0309049440),
Ground Floor, J 80/2 MIDC Area, Ajanta Road,
Jalgaon, Maharashtra, 425003.
Email ID: dcpulsesimports@gmail.com

Issued by the speed post
ds on dt. 22.01.2026
EM 778917885 IN

2. CHA Shri Lal Ratnakar Singh, M/s J.B. Singh & Sons,
Shop No. S04E, E1, 2nd Floor, Haware Mall, Nerul (E), Jagatguru Aadi Shankracharya
Marg,
Sector-19A, Nerul, Navi Mumbai, Maharashtra-400706. - EM 778917899 IN
Email ID: rtanakar@jbsinghnsons.com

Copy to:

1. The Additional Director General, DRI, Bengaluru Zonal unit, 8 (P), 1st Stage, 3rd
Block, HBR Layout, Opp BDA Complex, Kalyan, Bengaluru-560043. Email ID:
dribang.cbcc@nic.in/dribzu@nic.in - EM 778917908 IN

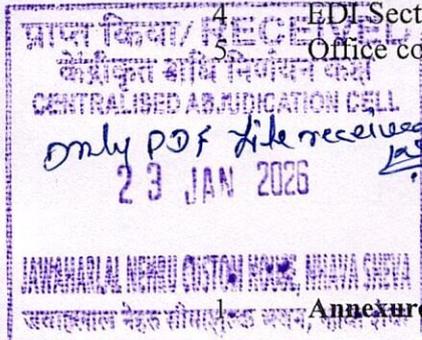
2. The Dy. Commr. Of Customs, CAC, JNCH.

3. CHS Section, JNCH (For display on Notice Board.)

4. EDI Section, JNCH (For publish on JNCH Website)

5. Office copy.

जवाहरलाल नेहरू सीमाशुल्क/ Dy. Commissioner of Customs
सी.एच.एस. अनुभाग
C.H.S. SECTION
Rui
23 JAN 2026



जवाहरलाल नेहरू सीमाशुल्क भवन, नव्या शेवा
Jawaharlal Nehru Custom House, Nhava Sheva

List of Enclosures:

- Annexure-1:** Mahazar dated 29.01.2025 (open examination of 8 containers — BoE 7999485).
- Annexure-2:** Mahazar dated 20.03.2025 (open examination of 19 containers — IGM 2394957).
- Annexure-3:** Voluntary statements of Shri Kamlesh Jayantilal Thakkar recorded under Section 108 (29.01.2025, 04.02.2025 & 19.03.2025).

4. **Annexure-4:** Voluntary statement of Shri Lal Ratnakar Singh, M/s J.B. Singh & Sons (recorded under Section 108 on 19.03.2025).
5. **Annexure-5:** Arrest Memo dated 19.03.2025 (arrest of Shri Kamlesh Jayantilal Thakkar).
6. **Annexure-6:** Letter from DRI/BZU to Principal Commissioner (INNSA1) dated 21.03.2025 regarding perishable nature and request for disposal action.
7. **Annexure-7:** Panchanama dated 19.03.2025 (search at premises of M/s J.B. Singh & Sons, CHA).
8. **Annexure-8:** Request dated 25.03.2025 to Commissioner of Customs (Customs Broker ~~Section, INCH) for action against M/s J.B. Singh & Sons (file ref enclosed)~~
9. **Annexure-9:** Panchanama dated 19.03.2025 (search at registered premises of M/s Shree Gayatri Pulses, Jalgaon).
10. **Annexure-10:** DRI letter to Consul (Economic), Consulate General of India, Dubai, UAE (request for assistance/details; dated 25.04.2025).
11. **Annexure-11:** DRI letter to Consul (Trade), Consulate General of India, New York, USA (request for assistance/details; dated 25.04.2025).
12. **Annexure-12:** Voluntary statement of Shri Jayesh Ganatra, Proprietor, M/s Taj Agro Worldwide (recorded under Section 108).
13. **Annexure-13:** Extension letter dated 04.07.2025 granting six-month extension under proviso to Section 110(2) (up to 28.01.2026).
14. **Annexure-14:** Show Cause Notice No. 01/2025-26 dated 01.08.2025 issued to M/s J.B. Singh & Sons under Regulation 17 of CBLR, 2018.
15. **Annexure-15:** the payment details of Rs. 1,57,21,200/-.