भारतसरकार/ **GOVERNMENT OF INDIA**
सीमा शुल्क प्रधान आयुक्त का कार्यालय (पतन)
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (PORT)
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CUSTOM HOUSE, 15/1 STRAND ROAD, KOLKATA- 700001 (WB)
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DIN No. 20251076NN0000722574

Show Cause Notice No.- KOL/CUS/PR. COMM./PORT/GR-1/ 70 /2025

DATE: 10.10.2025

Subject: Show Cause Notice under Section 124 of the Customs Act, 1962 in the matter of smuggling of 26.80 MTs of the Betel/Areca Nuts and declared GOODs gypsum compound of foreign origin collectively valued at INR 1, 49, 92, 906/- in contravention of the provisions of the Customs Act, 1962 and Handling of Cargo in Customs Areas Regulation, 2009.- Reg.

BRIEF FACTS OF THE CASE:

Specific intelligence was developed by the officers of Directorate of Revenue Intelligence, Kolkata Zonal Unit [hereinafter referred to as the **DRI officers**] to the effect that huge quantity of mis-declared foreign origin Betel/Areca Nuts were imported in the name of **M/s Golden International (IEC: DOLPM6658N),** Vill. Itinda, Dakhin Nikaripara, P.S. Basirhat, Dist. North 24 Pgs. (WB), PIN-743292, in Phonex CFS. Intelligence also suggested that the syndicate developed a modus operando, where smuggled betel nuts were imported in the guise of Gypsum Compound Blue and the smuggled betel nuts were removed and replaced with the declared goods in connivance with the CFS authority.

2.1 Accordingly, acting on above intelligence an Alert Notice dated 26.01.2025 for holding of an import consignment having Bill of Entry No. 7933679 dated 22.01.2025, container No. UESU5023537/40' was issued to the Commissioner of Customs (Port), Custom House, Kolkata.

2.2 Thereafter, examination of the above referred import consignment was scheduled on 27.01.2025. On 27.01.2025 the import consignment with following details, was examined by the officers of jurisdictional Customs in presence of the DRI Officers, Panchas and other related persons:

Sl. No.	Container Number	B/L No. and Date	B/E. No. and Date	Goods declared in IGM/BL	Importer	Container / Shipping Line Agent
1.	UESU5023537/40'	SWENPKGCCU 2412871 dated 19.12.2	7933679 dated 22.01.2025	Gypsum Compound Blue HS Code No. : 25202090	M/s Golden International, Vill. Itinda, P.O. Itinda, P.S. Basirhat, WB-743292	M/s Consolidated Shipping Line (I) P. Ltd.

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2.3 The aforementioned container was opened after cutting both the seals. On opening the above container number UESU5023537/40', the goods were found to be kept in over twenty numbers of pallets. **All the pallets were kept grounded inside the container and the height of the pallets was approximately half in height of the container. And no pallets were found kept one upon another.** Thereafter, all twenty numbers of pallets were taken outside the container with the help of forklift one by one and placed outside the container. The goods kept on pallets were examined. The goods were found to be packaged in white coloured paper bags. On cut opening the paper bags, the goods were found to be white coloured powder materials with markings "CK1 2 IN 1 Compound weight: 20 Kg", which appeared to be Gypsum compound. Further on **visual inspection** of the container no. UESU5023537/40', **marks of tampering like cut and welding from inside the container, were found**. **The nut-bolts of the container, where the Agent Seal and RFID Seal was fixed, also found to be tampered and welded from inside**. The relevant photos related to evidences of tampering of above container, was shown in the Panchnama dated 27.01.2025. After examination of the above container, the goods were properly stuffed inside the container as it were kept in its previous form and then the container was sealed with the Customs OTL bottle seal. Then, the container was weighed at the weighing scale installed at Phonex Logistics Private Limited, Container Freight Station (hereinafter written as Phonex CFS) and the Gross weight (weight of goods and weight of container) was found **31140 Kg.,** however at the time of entry into Phonex CFS, the Gross weight of the same container was **32580 Kg**., which appeared to be huge difference of **1440 Kgs**. Then, the clearance of the consignments was withheld by the DRI Officers. The entire examination procedure was completed peacefully, without causing any damage to any property or any injury to any person during the course of examination. A Panchnama dated 27.01.2025 was prepared to this effect, wherein Panchas, DRI Officer, Preventive Officer, representative of importer, representative of CFS, representative of Shipping Line/Container Agent put their respective signatures.

(Copy of Alert Notice dated 26.01.2025, Panchnama dated 27.01.2025 are marked as RUD-A1 to A27)

3. Voluntary statements of Shri Binod Kumar Singh, representative of importer and Smt. Parvin Bibi Mondal, Importer recorded under Section 108 of the said Act.

3.1. Shri Binod Kumar Singh, in his voluntary statement dated 27.01.2025, recorded under section 108 of the Customs Act, 1962, *inter alia* stated that,

i. He applied for job through an online App named JOB India, from where one Shri Mahadev Sharma got his mobile number and contacted him and offered him a job. Shri Mahadev Sharma contacted him about one week ago, he (Mahadev) offered him a job and told to do some work regarding this import consignment. Shri Mahadev Sharma introduced himself as a manager in a company and said that he (Mahadev) was looking for a suitable person for import-export related work. Shri Mahadev Sharma also informed that he was a resident of Bashirhat.

ii. He was jobless, so he accepted his offer. He applied job through an online

App Job India. After applying he received various calls, who were offering jobs, but he chose to work under Shri Mahadev Sharma, as he assured him to give handsome salary. On being asked, he stated that Shri Mahadev Sharma told him that he would forward documents over WhatsApp and he had to take its printout and submit it various offices as per the instruction of Shri Mahadev Sharma.

iii. He had communicated with said Mahadev Sharma on Saturday, that was the day of examination of the consignment. Apart from that he communicated with him (Mahadev) two-three times last week.

iv. He saw that various cut and welding marks found inside the above container UESU5023537/40' and the Nut-Bolts of the container were also welded from inside the container. But he didn't know the purpose of said cutting and welding of container. Shri Mahadev Sharma might be able to tell about these anomalies. He was very new in this job, so he didn't know about these things. Shri Mahadev Sharma didn't tell him anything about the container under examination.

v. The contact number of Shri Mahadev Sharma was 8981373444. His email ID was goldeninternationaldecor@gmail.com. Shri Mahadev Sharma had introduced himself as a resident of Bashirhat, West Bengal. Shri Mahadev Sharma did not give his complete address. He had never visited his (Mahadev's) residence. On being asked, he stated that Shri Mahadev Sharma handed over him a Samsung Galaxy mobile phone with pre-installed Gmail ID i.e. v76087958@gmail.com. Shri Mahadev asked him to use that phone for communication purpose and asked him to insert his SIM card in the mobile and use the same.

vi. He didn't know the name of the goods imported in the above container. He saw that the goods were white colored powder type materials, which appeared to be Gypsum powder as per his view. The goods were declared as Gypsum Compound Blue. He was not informed by Shri Mahadev Sharma for any type of container examination.

vii. He saw both the weighment slips dated 28.12.2024 and 27.01.2025. He noticed that the weight of the container No. UESU5023537(40') was mentioned as 32580 Kg. on 28.12.2024, however today i.e., on 27.01.2025 the weight of the same container was found 31140 Kg. and there is huge difference in weight of the same container.

viii. Shri Mahadev Sharma looks like a person of 35-36 years old with whitish complexion and curly hair. He was a well build person. His height of approx. 5'4". He kept beard on his face. He did not have photograph of said Shri Mahadev Sharma.

ix. He assured that he would hand-over the summons dated 27.01.2025 to Shri Mahadev Sharma which was issued in the name of Shri Mahadev Sharma.

x. He came in contact with said Mahadev Sharma one week ago. Shri Mahadev Sharma offered him a job, as he was now jobless, so he accepted his offer. He had no experience in import-export related work. Shri Mahadev Sharma had sent him to submit certain documents before the Customs Authority, he (Mahadev) did not ask for any type of container examination.

3.2. On 29.01.2025, a team of DRI Officers including a lady officer, visited the residential house of the registered Importer **Smt. Parvin Bibi Mondal** i.e., H/o Ahammad Ali Mandal, Village- Itinda, Dakhin Nikaripara, P.S. Bashirhat, Dist.

North-24 Parganas, WB-743292 for recording her statement under Section 108 of the Customs Act, 1962. A summons dated 29.01.2025 in the name of Shri Ahammad Ali Mandal, was handed over to Smt. Parvin Bibi Mondal. In her voluntary statement dated 29.01.2025, recorded under section 108 of the Customs Act, 1962, had *inter alia* stated that-

i. Import firm i.e. M/s Golden International was registered in her name. But she didn't know about the business affairs of the firm.
ii. She didn't know about the recent import/export of M/s Golden International.
iii. Her husband Shri Ahammad Ali Mandal looked after and managed the business of M/s Golden International. The office address of her company was Itinda Bazar, Shibtala, in front of Masjid. She did not know whether any sign board of M/s Golden International was placed in front of the office.
iv. She didn't know about Shri Mahadev Sharma.

(Copy of statement dated 27.01.2025 of Shri Binod Kumar Singh and statement dated 29.01.2025 of Smt. Parvin Bibi Mondal, are marked as RUD B1 to B11)

4. As the intelligence suggested that the specific importer was engaged in smuggling of betel nuts by way of mis-declared imports. Further, on the basis of:

(a) the tampering marks found inside the container number UESU5023537/40',

(b) the difference in the weighment of the goods in same container,

(c) statement of registered importer, Smt. Parvin Bibi Mondal, who did not know anything about the work nature of her firm and

(d) statement of representative of Importer, Shri Binod Kumar Singh who was presented during the examination and he was hired by one person named Shri Mahadev Sharma about whom he did not know any specific address or other details, even he was hired just before the examination of the consignment, it was highly suspicious that the imported goods that might be betel nuts as per specific intelligence, had been removed and exchanged from the container number UESU5023537/40'. It appeared that the further investigation must be carried out to clarify the issues, so, Container Scanning Division (CSD) was requested vide letter dated 27.01.2025 to re-scan the container No. UESU5023537/40' and forward the scanning images of the above container scanned on two different occasions i.e. one, just after exit of the container from Port on 28.12.2024 and second, after examination of the goods on 27.01.2025. Also, the Manager, Phonex Logistic Private Limited, CFS was requested vide letter dated 27.01.2025 to provide the CCTV footage of the CFS. Container Scanning Division (CSD) provided the scanning images dated 28.12.2024 and 28.01.2025 of the container no. UESU5023537/40'. The scanning images dated 28.12.2024 and 28.01.2025 of the same container UESU5023537/40' was found to be completely different. The scanning image dated 28.12.2024 signified the goods kept in bags, however, the scanning image dated 28.01.2025 of the same container, revealed the goods kept in pallets. The Custodian M/s Phonex Logistic Private Limited, CFS was unable to provide the CCTV footage, where the container no. UESU5023537/40 was kept under CCTV throughout the period from its entry into the CFS till the examination by Customs officers. The Custodian M/s Phonex Logistic Private Limited, CFS submitted some CCTV footage to the investigating officers to check and requested more time to submit further CCTV footages, but also informed that one high mast camera was mal-functional during that period. Apart from CCTV Footage, Phonex CFS also submitted a survey report dated 28-12-2024 in respect to the container number-UESU5023537 with remarks as 'left door outer retainer bent'. However, investigating officers checked the available CCTV footage thoroughly and could not trace the where about of the questioned container in the Phonex CFS's Premise, even the container was marked as unclean by Container Scanning Division (CSD) on 28.12.2024 and the container was supposed to examine by the Customs Authority.

5 . From the above facts and evidences i.e. scanning images, weighment difference, tampering marks, mal-functioning of high mast camera during the period which was installed at CFS and statements of registered importer and the person who introduced himself as representative of importer, it appeared that the original imported goods had been exchanged with declared goods. For finding the involvement of syndicate members, to conclude the way of exchanging goods and for more evidences, further investigation carried out and statements were recorded of different persons who were linked with the consignment.

(Copies of two letters dated 27.01.2025, and copy of scanning image dated 28.12.2024 and 28.01.2025 are marked as RUD C1 to C5)

6. In compliance to Summons dated 29.01.2025, Shri Ahammad Ali Mandal, husband of Smt. Parvin Bibi Mondal appeared on 04.02.2025 before the DRI Officer for recording his statement under Section 108 of the Customs Act, 1962. In his voluntary statement dated 04.02.2025, recorded under section 108 of the Customs Act, 1962, **Shri Ahammad Ali Mandal** *inter alia* stated that-

i. He used to purchase fishes, fruits and vegetables from the different vendors of Nasik, Vasai Market (Mumbai), Nagpur and export the same to Dubai and Saudi Arabia based importers through his company M/s Tanisha Fish Centre (IEC-BIVPM9716K). Earlier he used to export fishes, fruits and vegetables to Bangladesh, however, he stopped exporting above goods to Bangladesh from last 6-7 months. Prior to his export business, he used to sell fishes in domestic market throughout West Bengal. Apart from that, he opened a firm namely M/s Golden International (IEC No. DOLPM6658N) in the name of his wife Smt. Parvin Bibi Mondal for importing goods from Bangladesh. He looked after and managed import job of M/s Golden International through his partner.

ii. On 25/26.01.2025 he received a call from a person, who introduced himself as Customs Officer, who informed him that his above import consignment under B/L No. SWENPKGCCU2412871 dated 19.12.2024, container UESU5023537(40') would be examined on 27.01.2025 and requested to present himself at the time of examination. He informed that he was in Mumbai for managing one of his export consignments, hence he told that his partner Shri Mahadev Sharma (Mob. No. 8981373444) would present at the time of examination. On being asked, he stated that now he had tried to contact Shri Mahadev Sharma over phone after examination, however, he could not contact him as his phone was continuously switched off.

iii. About 6-7 months ago, he boarded in local train from Sealdah Railway Station to Bashirhat. A person also boarded in the same boggy from

Sealdah Railway Station and sat beside him. During their journey the person introduced himself as Mahadev Sharma of Barasat, North 24 Parganas and told that he used to supply Gypsum putti in West Bengal and Bihar. He also told that he was in the business of export of fishes, fruits and vegetables. Then, Shri Mahadev Sharma took his mobile number for future communication about import-export of goods. From there, said Mahadev Sharma used to call him and met with him at Bashirhat Railway station 3-4 times. During their meeting Shri Mahadev Sharma Informed that he did not have GST Registration and he need to get an IEC (Import Export Code) for importation of Gypsum Putti from Malaysia. Shri Mahadev Sharma offered him to do the import of Gypsum Putti in partnership with 50%-50% profit sharing basis. He accepted the offer of Shri Mahadev Sharma, as he (Ahamad) wanted to expand business in import section also. One day he came at Kolkata for work, he called him (Mahadev) for meeting, then Shri Mahadev Sharma called him to meet at Park Street area and shown him a building as his office. He (Mahadev) insisted him to come at his office, but due to lack of time, he could not visit his office. He (Mahadev) shown his office near Apeejay Hotel, Park Street.

iv. Shri Mahadev Sharma had cleared about 04 containers. He knew about the import consignments through said Mahadev Sharma. As he was busy in his export business through Mumbai Sea Port, he gave contact number of his staff Shri Abusufian Molla (9144381754) to Shri Mahadev Sharma for communication regarding import consignments through his firm. Then, Shri Mahadev Sharma used to call his staff for documents required for clearance of the import consignment.

v. Shri Mahadev Sharma informed him that he imported Gypsum Compound Blue in previous consignments. But he personally never verified the goods imported by Shri Mahadev Sharma. Shri Mahadev Sharma forwarded some unsigned invoice paper over email and asked for signing of the same for selling of imported Gypsum Compound Blue in domestic market of Bihar. On being demanded, he submitted Invoice No. G1/24-25/001 to G1/24-25/004 dated 28.11.2024, 05.12.2024, 15.12.2024 and 16.01.2025 respectively under his dated signature.

vi. On the request of Shri Mahadev Sharma, he forwarded xerox copy of IEC certificate of M/s Golden International, GST registration of M/s Golden International, Trade License of Shri Golden International, PAN Card of his wife, Aadhar Card of his wife. Shri Mahadev Sharma had created email ID in the name of goldeninternationaldecor@gmail.com**.**

vii. He had seen the letter dated 24.01.2025 submitted by Shri Binod Kumar Singh (Staff of Shri Mahadev Sharma). The signature made in the authorization letter dated 24.01.2025 was not done by his wife Smt. Parvin Bibi Mondal. Shri Mahadev Sharma had forged his wife's signature and created such fabricated authorization letter on the letter head of M/s Golden International.

viii. Both the images were different in terms of formation of goods. The scanning image at Sl. No. 1 was showing goods kept in bags, however scanning image at Sl. No. 2 was showing goods in pallet. The goods in 1st scanning image showed almost full in container. However, goods in 2nd scanning image showing half of the size of the container.

ix. He had seen the panchnama dated 27.01.2025 and the images of cutting and welding marks of the container No. UESU5023537(40') and put his dated signature over it.

x. He had seen a photograph of a person, whom he saw two times with Shri Mahadev Sharma. He doesn't know his actual name. He saw him first time at about 6-7 months ago and lastly about one month ago at Bashirhat Station with Shri Mahadev Sharma. He knew him as staff of Shri Mahadev Sharma. He had gone through the copy of statement dated 27.01.2025 of Shri Binod Kumar Singh and put his dated signature over it.

xi. As per instruction of above Shri Mahadev Sharma he made some payments to the CHA. The account number of the CHA was also forwarded by Shri Mahadev Sharma. On being asked, he stated that the name of the CHA was some Mr. Bhola and Mr. Pradip. At present he didn't have details of the CHA, but he assured that he would submit the details of the CHA, who cleared the previous consignments of M/s Golden International.

xii. He never visited residence of Shri Mahadev Sharma, and he also never visited his godown/office. On being asked, he stated that the physical details of Shri Mahadev Sharma were as fair complexion, height 5'9" with medium body build. Shri Mahadev Sharma usually wore Jeans Pant and T-Shirt.

xiii. One other person, who introduced himself as Shri Rajesh Sah having mobile phone number 9830282433 (saved in his mobile) met with him on few occasions for taking documents viz. IEC Certificate, GST Certificate, Aadhar Card, PAN Card, User ID and Password of his ICICI Bank. He had handed over above documents as well as User ID and password of his ICICI Bank to Shri Rajesh Sah for importation of goods through M/s Golden International.

xiv. He had taken loan of Rs. 60 lacs for his export business from Axis Bank, Tata Capital, Info Co. and Muthoot Finance during last 2-3 years. For disbursal of the above loan, he came in contact with one ICICI bank staff namely Shri Biswajeet Rajbanshi. He asked Shri Biswajeet for additional loan for running his business. Shri Biswajeet informed him that from his account records, no bank could give him additional loan, then he insisted him (Biswajeet) to arrange some financer. After few months said Biswajeet Rajbanshi introduced him with Shri Rajesh Sah, as financer for his export business. Thereafter, Shri Rajesh Sah along with some other persons had visited 4-5 times to his Office situated at Itinda Bazar, Fish Market (in front of Jamia Masjid) Bashirhat and discussed about import-export business.

xv. Shri Rajesh Sah had consented for financing his export business, so he (Rajesh) had initially given him approx. Rs. 20,00,000/-. Out of which he had given Rs. 5,00,000/- to his friend Shri Waliur Rahman, Prop. M/s Rahman Enterprise and Rs. 3,00,000/- was paid through his account on account of Customs Duty, Shipping Line charges and miscellaneous expenses related to his previous consignments. On being asked, he stated that Shri Rajesh Sah had given him above Rs. 20,00,000/- partly in his bank account through different companies and partly cash deposited in his bank account.

xvi. On being asked about imported goods through firm M/s Golden International, he stated that Shri Mahadev Sharma had imported goods in the name of M/s Golden International using his IEC Certificate. He never checked and verified the import goods. He never visited CFS for clearance purpose. He didn't approach any customs authority for clearance of the above import goods._Shri Mahadev Sharma assured him that he would take care of the clearance and sell of the imported goods. Shri Mahadev Sharma usually forbade him to talk with the CHA persons.

xvii. Further, he submitted copy of Invoice No. GI/24-25/001 dated 28.11.2024, GI/24-25/002 dated 05.12.2024, GI/24-25/003 dated 15.12.2024, GI/24-25/004 dated 16.01.2025.

(Copy of statement dated 04.02.2025 of Shri Ahammad Ali Mandal, is marked as RUD D1 to D7)

7. From the facts & evidences mentioned in Para No. 5., it was very clear that the imported goods prima facia betel nuts, had been exchanged with declared goods. Against this office letter date: 27.01.2025 seeking raw / unedited CCTV footage of Phonex CFS, they submitted a survey report dated: 28.12.2024 on 01.02.2025 along with part CCTV footage. To verify the facts and weightage of survey report prepared by surveyor of Phonex CFS, i.e. M/s Surveillance India, summon was issued to Shri Prithwish Mukherjee of M/s Surveillance India, **Surveyor of M/s Phonex CFS** for recording his statement under Section 108 of the Customs Act, 1962. In his statement dated 04.02.2025, **Shri Prithwish Mukherjee** stated that-

i. He run a firm in the name and style of M/s Surveillance India which is engaged in the work of survey of import containers at port on behalf of M/s Phonex Container Freight Station (CFS).

ii. M/s Phonex CFS appointed his firm M/s Surveillance India at Kolkata & Haldia Port for survey of all the import containers which would be destined at Phonex CFS after gate out from Port. His firm was working on behalf of M/s Phonex CFS. Once, import container bound to Phonex CFS load on trailer, his staff verify the seal number and external condition of container at port and thereafter, his staff forwards him the details like trailer number and remarks in respect to container, if any. Further, he used to upload the same details / remarks on online portal of M/s Phonex CFS in the format of survey report.

iii. The online portal of M/s Phonex CFS was basically a software developed by Poligon Initiative for Phonex Group for their work. M/s Phonex CFS provided him access of this online portal for survey report, survey checklist, vessel wise status report etc. He used to create the survey report on this online portal for each import containers which would be destined at Phonex CFS. After creating survey report, the same was uploaded at the above online portal. Thereafter, Phonex CFS officials could also check or download the survey report from their end. He had submitted URL of said portal as "phonex.poligoncfs.com".

iv. He submitted a copy of survey report in respect to container number-UESU5023537 after downloading from online portal.

v. He didn't know whether any official of M/s Phonex CFS could modify or edit the survey report or not.

vi. Any survey report could be edit or modify on said online portal from his end. Sometimes, he had modified/edited the survey reports if any additional remarks regarding the outer structure of the container provided by his staff working at Port. On being asked, he stated that the reason for providing incomplete survey remarks by his staff working at port, may be due to various reasons such as human error, insufficient light & space between two containers loaded on trailers etc. But, he did not edit or modify the survey report in respect to the container number-UESU5023537 from his end.

vii. Even, date and time of survey report could not be changed after any edit or modification in survey report. For example, if any survey report was created and uploaded on 01-01-2024 at 10:00 AM in respect to XYZ container and due to some reasons, he edited or modified the survey report today i.e. on 04-02-2025 at 10:00 PM, in this scenario, when he would download the survey report, it will show the time and date of report as 01-01-2024 at 10:00 AM not edited time i.e. 04-02-2025 at 10:00 PM.

viii. He didn't forward the survey report through email to Phonex CFS or any other. In case of major damage, Joint survey need to be undertaken by surveyor of container agent and his staff and accordingly, damaged report was mailed to Phonex CFS as well as container agent along with pictures of damaged container.

ix. He went through the survey report dated 28-12-2024 in respect to the container number-UESU5023537 which was downloaded and submitted by him. He stated that it was a **minor remarks not major damage**. That's why he did not email to Phonex CFS & container agent for this minor remarks. Sometimes door's handle of container does not fit smoothly on retainer, in that scenario, his staff used to submit such remarks and it was very normal occurrence.

x. On seeing a photograph of container number UESU5023537/40', he stated that the **<u>left door outer retainer bent was very minor</u>** and it appeared that handle was not entirely fit on retainer, that's why his staff gave the remarks of left door outer retainer bent. He also stated that it was a very common thing.

xi. His staff working at port used to submit the survey remarks to him through WhatsApp only and for this container number- UESU5023537 also, his staff forwarded him survey remarks through WhatsApp only. His staff did not have any facility of computer at port, that's why they used to forward the survey remarks through WhatsApp only. Currently, he did not have any evidence (pictures) in his WhatsApp as he had deleted the pictures containing these remarks which were forwarded to him by his staff. On being asked, he stated that one of his staffs named Shri Rakesh Kumar Kharwar (Mob: 9007462987) forwarded him the said survey remarks in respect to the container number-UESU5023537 as his staff did survey of this container. On being asked, he stated that Shri Rakesh resided in Khiddirpore somewhere. He didn't know his exact address now. Further, he stated that at this stage, he was unable to recall whether his staff forwarded him survey remarks through WhatsApp picture or phone call.

xii. His staff forwarded the survey remarks on mobile phone make of "OPPO F17", model no. CPH2095, inserted with SIM card having mobile number-7278181396 & 9123056324.

7.1. The mobile phone with details one old and used Blue Coloured OPPO F17, Model No. CPH2095 having IMEI1- 864991056188472, MEI2-864991056188464 and mobile connection Nos. 7278181396 & 9123056324 of Shri Prithwish Mukherjee was seized on 04.02.2025 under Section 110 of the Customs Act, 1962 on the reasons to believe that this would be useful for and relevant to the investigation of the case. The seized mobile phone in sealed condition, was forwarded to NFSU, DGGI-SNU (East), Digital Forensics

Laboratory for forensic examination of the digital device. However, nothing incriminating material was recovered therein.

(Copy of statement dated 04.02.2025 of Shri Prithwish Mukherjee, Panchnama, seizure list dated 04.02.2025, copy of letter dated 01.02.2025 of Phonex CFS and copy of survey Report)

8. As, the **Shipping Line** was responsible for transport of goods / containers from load port to discharge port, so it was pertinent to conduct an enquiry regarding container No. UESU5023537/40' with the concerned Shipping Line Agent. In the instant case, M/s Consolidated Shipping Line India Pvt. Ltd. was the authorized agent/possessor of the container No. UESU5023537/40'. Subsequently, **Shri Tapan Ghosh of M/s Consolidated Shipping Line India Pvt. Ltd.** was summoned and his statement was recorded under Section 108 of the Customs Act, 1962. In his statement dated 06.02.2025, he *interalia* stated that-

i. He was the General Manager of M/s Consolidated Shipping Line India Pvt. Ltd. He completed Post Graduate from Calcutta University.

ii. M/s Consolidated Shipping Line India Pvt. Ltd. was registered as Shipping Agent in Kolkata Port and Customs. The head office of Consolidated Shipping Line India Pvt. Ltd. was located at 51/2092(1), Kolatheri Road, Pettah, Poonithura, P.O. Cochin, Kerala-682038. There are total 12 numbers of branches of the company located across the country. He had been working in the above shipping Line company for the last 25 years. His work in the company was to manage overall business of Shipping Line for the organization. His company also looked after and managed agency business of different Overseas Shipping Lines viz. Swen Container Line, APS Container Line, Jovian Container Line, Medlloyd Container Line, Carriage Global Container Line, Singapore. Apart from that his company also used to look after and manage container handling of any other new shipping lines. His company had total 22 numbers of staff at Kolkata Branch.

iii. He went through the Panchnama dated 27.01.2025 and put his dated signature over it. He was aware of the examination of the above container No. UESU5023537(40') done on 27.01.2025. His staff Shri Biplab Majumdar was also presented at the time of examination. From the images of the container indicated in the Panchnama, he observed that the **container was tampered at different sides**. **He also noticed that the nut-bolts (where the Seals were fixed) of the above container was welded and sealants of other nut-bolts were also tampered. He further observed that there were 3-4 major inserts and sections on the wall and roof, which appeared to be altered/welded recently.** The floor of the above container was also found to be damaged.

iv. **The tampering of nut-bolts, walls and roof was not in natural process, but it appeared that the same was done for opening the container to get access of the goods inside.**

v. **The container No. UESU5023537(40') was surveyed on 26.12.2024 at Kolkata port and the Surveyor remarked that this container was discharged on 26.12.2024 day shift at 3 NSD in sound condition**. He submitted copy of Survey Report dated 25/26.12.2024 under his dated signature.

vi. **The container No. UESU5023537(40') was in sound condition at**

Kolkata Port. **T**he images of interior of the container taken at load port confirmed that the container was in good condition. And if any damage was caused in the container, his surveyor would have been informed about it. On being asked, he stated that M/s Surveillance India didn't inform him anything in this regard neither he had requested for joint survey of the container No. UESU5023537(40').

vii. He already submitted images of interior of the above container No. UESU5023537(40') on 05.02.2025 over email. On being asked, he stated that there was no evidence of tampering i.e., inserts and sections on the wall indicated in the images forwarded by him on 05.02.2025. The floor of the container was also visible in good condition in the photo. He submitted copies of email dated 05.02.2025 as well as Images of interior under dated signature.

viii. The marks of inserts and sections on wall/roof was not appearing in the images taken at load Port. However, during examination 3-4 inserts and sections found on the wall/roof of the container No. UESU5023537(40'). The nut-bolts (where the Seals were fixed) of the above container was welded and sealants of other nut-bolts were also found to be tampered.

ix. On being shown the two scanning images of the same container No. UESU5023537(40') scanned on 28.12.2024 and 28.01.2025, he stated that both the images are different in terms of formation of goods. The scanning image at Sl. No. 1 is showing goods kept in bags, however scanning image at Sl. No. 2 is showing goods kept in pallets. The goods in 1st scanning image shows almost full in container. However, goods in 2nd scanning image showing half of the size of the container.

x. He emailed Arrival Notice to the Consignee M/s Golden International over the email ID goldeninternationaldecor@gmail.com, which was mentioned at Bill of Lading No. SWENPKGCCU2412871 dated 19.12.2024 on 20.12.2024. He had not received any response to his above email neither any person has been contacted him personally for delivery of the shipment. Thereafter, on 23.01.2025 he received one communication over email from one Mr. Mahadev of M/s Golden International asking for DO procedures. He responded the said email of Mr. Mahadev and asked for the KYC of the firm M/s Golden International. Accordingly, Mr. Mahadev furnished the KYC details of the firm.

xi. No-one had made any payment against this shipment under container no. UESU5023537(40'). He had not contacted him over the telephone number indicated in the email communication. His (importer) communication was carried out through email only.

xii. He didn't know anybody in the name of Shri Mahadev Sharma, Shri Binod Kumar Singh, Smt. Parvin Bibi Mondal and Shri Ahammad Ali Mandal. He never seen any of the above persons.

xiii. For the first time, he dealt with M/s Golden International.

xiv. **From the above evidences and pictures, the above container appeared to be tampered by making cuts, inserts and sections and also by breaking and welding nut-bolts (where seals were fixed).** He didn't know in which place such tampering was carried out. He assured that he would submit the copy of Bill of Export of the subject consignment once received from overseas office.

(Copy of statement dated 06.02.2025 of Shri Tapan Ghosh, is marked as RUD F1 to F14)

9 . From the statements of surveyor of Phonex CFS, it was found that the remarks i.e. 'left door outer retainer bent' mentioned on survey report dated 28.12.2024 was none but just normal remark, as he had stated that Sometimes door's handle of container did not fit smoothly on retainer, in that scenario, his staff used to submit such remarks and it was very normal occurrence. For such type of remarks i.e. a normal occurrence, he never informed Phonex CFS and Container agent for joint survey. He had also stated that survey report can be modified/edited on online portal anytime but the date of edition will not change from the date of original entry, so, CFS survey report cannot be much relied. Further, Shipping Line Agent had clearly stated that the container appeared to be tampered by way of different mechanism like recent alteration / welding signs, conditions of nut-bolts at inner side of the gate of the container etc. So, it appeared that the container was intentionally tampered inside the CFS Phonex premises, after taking exit from the dock and also after scanning of the container at CSD on 28.12.2024.

From the timing of container scanning report dated 28.12.2024 at 10:25:44 hrs. at Container Scanning Division, Kolkata Port and weighment timing of the said container dated:28.12.2024 at 12:20:00 hrs. at Phonex CFS, after its entry into the Phonex CFS premises, it was found that there was less than 2 hrs. time gap between scanning and weighment / entry at CFS. Therefore, it appeared that the imported goods exchanged with declared goods in the premises of Phonex CFS so that the Customs Officer could not find mis-declared goods in the container.

10. From the investigation, it was surfaced that M/s Senghi Shipping Service had earlier filed Bills of Entry for clearance of import consignment imported by the current importer M/s Golden International. Hence, representative of M/s Senghi Shipping Service was summoned for recording his statement under Section 108 of the Customs Act, 1962. **Shri Bhola Ghosh,** representative of CHA in his statement dated 14.02.2025, *interalia* stated that-

i. He worked under M/s Senghi Shipping Service, Marshall House, 33/1, N.S. Road, 5th Floor, Room No. 543, Kolkata-700001. Earlier he used to work under M/s D.K. Shipping Agency.
ii. He filed Bill of Entry and Shipping Bill for the different importer(s) and exporter(s) under the CHA M/s Senghi Shipping Service. Apart from that he communicates with the representatives of the Importer/Exporter regarding clearance of the import/export goods. He and Shri Biplab Das worked as partners. Shri Biplab Das had a "Jetty Sircar" Licence No. 3381/P and his work was to get delivery order and to do other works related to Dock as well as related to CFS. He also used to go at Custom House for resolving any query, if arises in his Bill of Entry.
iii. He had filed three numbers of bills of Entry for M/s Golden International. The Bill of Entries numbers were 6564705 dated 08.11.2024, 6961296 dated 29.11.2024 and 7193205 dated 12.12.2024. Apart from that he didn't file any Bill of Entry in the name of M/s Golden International.
iv. Shri Pradeep Mishra initially contacted him for clearance of the goods imported by M/s Golden International. On the instruction of Shri Pradeep Mishra, importer forwarded him the copy of GST Registration, KYC Update registration, IEC registration copy, Aadhar Card, PAN Card etc. over his email ID for clearance of the above mentioned three consignments.
v. He never met with the proprietor/ representative of the importer M/s Golden International. Shri Pradeep Mishra had forwarded the contact

number of importer. The mobile number of the importer was saved as "TFC Mandal Golden International" in his mobile phone. As per instruction of Shri Pradeep Mishra, he communicated with the importer to pay the duty of his import consignment. He communicated with the importer few times on the matter of payment of duty on his Imports. Apart from that he also talked with the importer for furnishing documents required for import procedure.

vi. All the consignments of M/s Golden International imported under Bill of entries Nos. 6564705 dated 08.11.2024, 6961296 dated 29.11.2024 and 7193205 dated 12.12.2024 were examined. The respective container Nos. VOSU8801367, TDRU6298240 and CCSU5556638 were examined in presence of his partner Shri Biplab Das. On being asked, he stated that after examination of the above said containers on different dates, his partner Shri Biplab Das informed him that all the above containers were damaged and Shri Biplab Das had informed the Shipping Agent about the damage of the container, noticed during the course of examination of the above three containers.

vii. M/s Golden International had imported Gypsum Compound Blue in all his above three import consignments.

viii. He had been shown the copy of Panchnama dated 27.01.2025 and put his dated signature over it. He observed the cutting and welding marks on the container No. UESU5023537 (40') mentioned in the Panchnama.

ix. On being shown two scanning images of the same container No. UESU5023537/40’ scanned on two different dates, he stated that both the images are different in terms of formation of goods. The scanning image at Sl. No. 1 is showing goods kept in bags, however scanning image at Sl. No. 2 is showing goods in pallets. The goods in 1st scanning image shows almost full in container. However, goods in 2nd scanning image showing half of the size of the container.

x. He knew Shri Pradeep Mishra since last 15 years, however, he didn’t know the residential address as well as office address of Shri Pradeep Mishra. He used to meet with said Shri Pradeep Mishra at Custom House, Kolkata.

xi. Shri Pradeep Mishra was of fair complexion with 5'6" of height. He had a medium body built. Shri Pradeep Mishra usually wore Jeans Pant and Shirt/T-shirt. Shri Pradeep Mishra did not wear spectacles and cap. He had already given his mobile number.

xii. The clearance of above mentioned three consignments were given by Shri Pradeep Mishra and as per instruction of the said Pradeep Mishra he cleared the import consignments of M/s Golden International. Shri Pradeep Mishra has paid him clearance charges in cash.

(Copy of statement dated 14.02.2025 of Shri Bhola Ghosh, is marked as RUD G1 to G4)

11. In the meantime, Smt. Parvin Bibi Mondal, proprietor of M/s Golden International submitted a letter dated 18.02.2025 informing that one Mahadev Sharma generated a bill of Entry in her IEC on 22.01.2025, from Malaysia, but the container was detained at Kolkata Seaport. She came to know that the said person involved in illegal activities. Now, she would not be able to contact that person. Now, she did not want to take or claim the container seized by DRI. She also declared that in future they would not import any goods by any unknown person.

(Copy of letter dated 18.02.2025 received from M/s Golden International, is marked as RUD H1)

12. Enquiry in respect to past consignments of M/s Golden International:

In the statement dated 04.02.2025, Shri Ahammad Ali Mandal voluntarily submitted copies of Invoice No. G1/24-25/001 to G1/24-25/004 dated 28.11.2024, 05.12.2024, 15.12.2024 and 16.01.2025 respectively in support of supply of previous imported goods i.e., Gypsum Compound Blue to "M/s Jai Maa Ambey Enterprises, Gopalpur, Hasanpurwa, Sonahula Husainganj, Siwan, Bihar, GST 10GZAPK5925D1ZT". In order to verify the authenticity of the above Invoices, a **follow up enquiry** was conducted by the Officers of DRI, Patna Regional Unit. The proprietor of M/s Jai Maa Ambey Enterprises was ascertained as Shri Munna Kumar, S/o Shri Shivbachan Yadav, Gopalpur, Hasanpurwa, Sonuhula, Husainganj, Siwan (Bihar)-841286. Subsequently, statement of Shri Munna Kumar was recorded under Section 108 of the Customs Act, 1962 by the Officers of DRI, Patna Regional Unit. In the statement dated 15.04.2025, **<u>Shri Munna Kumar</u>** *inter alia* stated that-

i. He had studied upto class 3rd and he could write, speak and understand Hindi language. His family consisted of his father, mother, his wife, two sons and one daughter. He had four brothers and he was the eldest among brothers.
ii. He was engaged in the work of agriculture and tent works. His monthly income was Rs. 15,000/-.
iii. He has submitted copy of his PAN Card No. GZAPK5925D.
iv. He was the proprietor of M/s Jai Maa Ambey Enterprises (GSTIN 10GZAPK5925D1ZT), Gopalpur, Hasanpurwa, Sonuhula Husainganj, Siwan, Bihar-841286. He registered the firm for the purpose of doing purchase and sell of Hardware items i.e. Pipes, Taps etc. He took GST registration for this purpose. He had submitted copy of GST registration. He continued this firm for one year, but the business of the firm was running in loss and the shop was closed maximum times. After 2021, due to financial scarcity the firm was almost closed and the business was suffering from loss. Lastly, **on 11.03.2024 the GST registration of the firm got cancelled**. He had submitted copy of GST registration Order.
v. **He didn't know any firm in the name of M/s Golden International (19DOLPM6658N1ZU). He didn't make sale/purchase with M/s Golden International.**
vi. He didn't know the proprietor of M/s Golden International i.e., Smt. Parvin Bibi Mandal and her husband Shri Ahammad Ali Mandal.
vii. He had been shown the copies of four invoices vide Nos. GI/24-25/001 dated 28.11.2024, GI/24-25/002 dated 05.12.2024, GI/24-25/003 dated 15.12.2024, GI/24-25/004 dated 16.01.2025. The registration of his firm was already cancelled on 11.03.2024. He didn't purchase goods i.e., CK-2IN1 Gypsum Compound Blue from the above firm M/s Golden International. He did not know how his firm's name was indicated on four invoices. It may be somebody has misused the name of his firm. His firm has no business transactions with M/s Golden International.
viii. **He didn't know the vehicles Nos. BR04G1858 and BR025259, which were mentioned in the above four invoices. He didn't take any transportation work from the above two vehicles. He reiterated that**

his firm had no business transactions with M/s Golden International.

ix. He didn't know anybody in the name of Shri Abhay Jha, Shri Rajesh Sah and Shri Binod Kumar Singh of Kolkata.

x. He never went to Kolkata, WB in relation to his business neither he brought any Bill or Invoice.

xi. He never did any import or export job. He did not know about this.

(Copy of statement dated 15.04.2025 of Shri Munna Kumar, is marked as RUD I1 to I9)

13. Further, intelligence was developed that one person named **Shri Rajesh Sah** was also involved in instant betel nut smuggling syndicate, a team of DRI officers visited the premises of Shri Rajesh Sah and he was summoned to appear in DRI Kolkata Zonal office on 12.03.2025. Simultaneously, Shri Ahammad Ali Mandal was again called on 12.03.2025 for **confrontation** with Shri Rajesh Sah and also for recording his statement under Section 108 of the Customs Act, 1962.

13.1 In his statement dated 12.03.2025, **Shri Ahammad Ali Mandal** *inter alia* stated that-

i. He reiterated that Shri Rajesh Sah had met with him through one ICICI Bank Staff and said Shri Rajesh Sah consented for financing his export business. He didn't have any photograph of said Shri Rajesh Sah neither he had any details of Shri Rajesh Sah except his (Rajesh) mobile number i.e., 9830282433.

ii. On being shown the photograph of Shri Rajesh Sah, who was arrested in a different case of smuggling of betel nuts, Shri Mandal identified him as Shri Rajesh Sah. He communicated with Shri Rajesh Sah for financing of his export business. He had forwarded documents viz., IEC Certificate, GST Certificate, Aadhar Card, PAN Card related to his company M/s Golden International to the above person.

iii. **On the instructions of Shri Rajesh Sah and one Shri Abhay Jha @ Mahadev Sharma**, he gave false statement on 04.02.2025. He stated the concocted story of meeting with Shri Mahadev Sharma (Abhay Jha) in a local train from Sealdah to Bashirhat. After the DRI Officers visited his house, he out of fear informed Shri Rajesh Sah and Shri Abhay Jha about the visit of DRI Officers, then **both of them instructed him to delete all the WhatsApp chats/communications with them. Both of them also directed him not to disclose their names in this case in any condition**. As he took Rs. 20 lacs from said Shri Rajesh Sah, so he being obliged compelled to follow the instructions of Shri Abhay Jha and Shri Rajesh Sah.

iv. After 2-3 meetings with Shri Rajesh Sah, one day Shri Rajesh Sah came at his office at Bashirhat with 5 (five) persons including Shri Biswajeet Rajbanshi (ICICI Bank Staff) and one lady for discussing about import-export business. At that time, he knew only Shri Rajesh Sah and Shri Biswajeet Rajbanshi. Later he came to know that Shri Abhay Jha, his relative and Ms. Anjana Singh were the rest three persons. On being asked **he stated that "Mahadev Sharma" was an imaginary name, which was created by above Shri Abhay Jha for misleading the ongoing investigation**. Shri Abhay Jha had instructed him to take the fictional name of Mahadev Sharma to mislead the investigation.

v. On being shown, the photograph of Shri Abhay Jha, who was arrested by

DRI Officer in a different case, Shri Mandal identified him as Abhay Jha. Shri Mandal had earlier met and communicated with Shri Abhay Jha. Shri Jha was among the five persons, whom Shri Rajesh Sah brought to his (Mandal's) office. After few months, above Shri Abhay Jha and one other person, whom he later known as Shri Binod Singh, came and met with him at Bashirhat Railway Station for discussing import related matter through his company M/s Golden International.

vi. **He had given OTP for transaction through the ICICI bank account of M/s Golden International to Shri Rajesh Sah and Shri Abhay Jha.**

vii. Out of fear and obligations of Shri Rajesh Sah and Shri Abhay Jha, he had given false statement as per the direction of Shri Rajesh Sah and Shri Abhay Jha.

viii. He followed the instructions of Shri Rajesh Sah and Shri Abhay Jha. Both of them told him not to disclose their names in any condition, as he took Rs. 20 lacs from said Shri Rajesh Sah, so he being obliged compelled to follow the instructions of Shri Abhay Jha and Shri Rajesh Sah.

ix. He had given ICICI bank account user ID and Password to Shri Rajesh Sah for transaction related to import by M/s Golden International including this import consignment. And both Shri Abhay Jha and Shri Rajesh Sah had directed him not to disclose their names in any condition, so that they had created a fictitious name of Mahadev Sharma for the purpose of misleading the investigation.

x. Shri Abhay Jha and Shri Rajesh Kumar Sah had told him that they would import Gypsum compound (putty) through his company M/s Golden International. However, he never saw the import goods neither he sold the same goods in domestic market. The importation and sale of goods in domestic market were managed by both of them. On being asked, he stated that Shri Abhay Jha and Shri Rajesh Sah had paid miscellaneous expenses of import consignments by the bank account of M/s Golden International.

xi. He didn't know the import goods of M/s Golden International imported under B/L No. SWENPKGCCU2412871 dated 19.12.2024, B/E. No. 7933679 dated 22.01.2025, container No. UESU023537/40'. Shri Abhay Jha and Shri Rajesh Sah had told him that they would import Gypsum compound (putty) through his company M/s Golden International. On being asked, he stated that one Shri Bhola Ghosh (CHA) had informed him about clearance of the previous import goods of M/s Golden International. On being asked, he stated that he didn't know the description of goods imported in earlier occasion by his company M/s Golden International. He saw the scanning images and found that the nature of goods was different in two scanning images in different dates.

13.2 **Shri Rajesh Sah** was confronted with Shri Ahammad Ali Mandal on 12.03.2025 at DRI Office. Shri Rajesh Sah appeared in the DRI Office against the summons dated: 12.03.2025. In the statement dated 12.03.2025, Shri Rajesh Sah *interalia* stated that-

i. He resides at Flat No. 101, Block-E2, Emami City, 2 Jessore Road, Kolkata, West Bengal-700028. He has submitted copy of his Aadhar Card No. 2491 2993 1619. His PAN card No. is FQYPS9401J.

ii. He is one of the directors of M/s Ganesha Trade Exim Private Limited. This company is engaged in trading of building materials. But from last 02 years his company is not doing any business. Presently, he is engaged in brokerage work in real estate.

iii. Today at about 10 AM, some officers including one lady officer visited at his residential premises and informed him that they wanted to record his statement in connection with import consignment through IEC of M/s Golden International. Thereafter, one of the DRI officers issued him a spot summon which was duly received by him under dated signature and directed him to appear at the office of DRI, Kolkata Zonal Unit. After that, he accompanied with DRI officers and appeared at the office of DRI, Kolkata Zonal Unit.

iv. He knew Ahammad Ali Mandal since January, 2024. He came in contact with him through one person named Shri Biswajit Rajvanshi, who was working in Kotak Mahindra bank, Kolkata in July' 2024. On being asked, he stated that Shri Biswajit Rajvanshi worked in ICICI bank, Basirhat branch in January 2024. On being asked, he stated that he knew Shri Biswajit from last 2-3 years when he was working in Yes Bank, Burrabazar branch.

v. Shri Biswajit Rajvanshi informed him that one person named Shri Ahammad Ali Mandal, resident of Basirhat was looking investors for his export business. Shri Biswajit asked him (Rajesh) whether he was interested in the business as an investor or not. Thus, he came in contact with Shri Ahammad Ali Mandal in Januray 2024.

vi. He had invested total Rs. 20 Lakhs in M/s Tanisha Fish Centre, business of Shri Ahammad Ali Mandal in February or March 2024. On being asked, he took benefit of Rs. 08 Lakhs approximately from the investment and currently, he has credit of Rs. 17 Lakhs in his business i.e., M/s Tanisha Fish Centre.

vii. He was aware that one import consignment of M/s Golden International was held by DRI, Kolkata Zonal Unit in January 2025 and the consignment was examined on 27.01.2025. One of the known persons of Shri Abhay Jha informed him on 27.01.2025 that DRI had taken consignment of M/s Golden International under examination process and he (Abhay) further informed him that his person named Shri Binod had gone there for examination purpose, as the representative of M/s Golden International. Shri Abhay did not inform him that original imported goods had been exchanged/diverted with declared goods from the container.

viii. The address of Shri Abhay Jha is 611, Mahendra Banerjee Road, Behala, Rabindra Nagar, Kolkata 700060. This is the only address of him which he knew. His (Abhay's) mobile numbers from which he had contacted him are -9830955420 & 8017999211. Shri Abhay used to meet him in front of Minerva Theatre, near Garanhata Street, Beadon Street, Kolkata. Shri Ahammad Ali Mandal was looking for some investors, then he introduced Shri Abhay Jha with Shri Ahammad Ali Mandal for export of cotton yarn to Bangladesh. Thereafter, he along with Smt. Anjana Singh (his co-director), Shri Abhay Jha, one relative of Shri Abhay Jha and Shri Biswajit Rajvanshi visited at the office premise of Shri Ahammad Ali Mandal in the month of May or June 2024. On that day, Shri Abhay Jha and his relative talked with Shri Ahammad Ali Mandal. Thereafter, Shri Abhay Jha requested to Shri Ahanmad Ali Mandal the samples supposed to be exported and documents of exporter firm. Then, Shri Ahmad Ali Mandal forwarded him pictures of samples and documents of two firms i.e. M/s

Tanisha Fish Centre and M/s Golden International, through WhatsApp only. Thereafter, he forwarded the same to Shri Abhay Jha through WhatsApp only. However, nothing was exported from these two firms from the end of Shri Abhay Jha. After Durga Puja, in the month of October 2024, Shri Abhay Jha asked him whether he could import fabrics through M/s Golden International, then he (Rajesh) called Shri Ahammad Ali Mandal and told him about the proposal of Shri Abhay Jha. Shri Ahammad Ali Mandal accepted his offer and allowed to use his firm, M/s Golden International for import of fabric. Thereafter, Shri Abhay Jha started import from Malaysia from the month of November/December 2024. After import of one consignment, Shri Abhay Jha requested him & Shri Ahammad Ali Mandal through conference call, to pay the bill amount of Customs Broker (CHA). Then, he told Shri Ahmad Ali to pay the amount through the bank account of M/s Golden International. Thus, Shri Abhay Jha had imported 4-5 consignments through the IEC of M/s Golden International.

ix. Shri Abhay Jha used to deposit cash in the bank account of M/s Golden International through ATM deposit for payments of Customs Broker/Customs duty. Sometimes, he allowed to Shri Ahammad Ali Mandal to use his credit balance i.e. Rs. 20 Lakh approximately, for payment of Customs Broker/Customs duty of Rs. 2 Lakh in different parts.

x. Shri Abhay Jha promised him to give 3% (three percent) commission on payments of foreign supplier. However, no payments were made by him to foreign supplier for these consignments, till date. On being asked, he state that Shri Abhay Jha told him that he need to make one-time payment to foreign supplier after 05 consignments. That's why, till date, no payment had been made to foreign supplier. On being asked, he stated that Shri Abhay Jha was responsible to give him commission as stated above, in the bank account of M/s Golden International. On being asked, he stated that whenever his commission would be received in account of M/s Golden International, he was to receive the same from Shri Ahammad Ali Mandal.

xi. Shri Ahmad Ali Mandal was supposed to receive 0.5% commission on payments of foreign supplier. On being asked, he stated that Shri Abhay Jha was responsible to give the commission of Shri Ahammad All Mandal.

xii. When he received all the documents from Shri Ahammad Ali Mandal, he used to forward the same to Shri Abhay Jha immediately and thereafter, he had deleted the same from his mobile phone. He had changed his mobile phone in the month of January 2025. On being asked about WhatsApp call details for the month of January 2025, he stated that he had deleted all the WhatsApp calls history with Shri Abhay Jha and Shri Ahammad Ali Mandal.

xiii. I didn't know any such person in the name of Shri Mahadev Sharma. However, as per his knowledge, Shri Mahadev Sharma is none other but Shri Abhay Jha only. He had created his fake name as Shri Mahadev Sharma to place before Customs Authority so that his original name could not flash for these consignments.

xiv. <u>Shri Abhay Jha is the same person who was arrested with him in 2023 and now he (Abhay) had imported the goods through IEC of M/s Golden International.</u>

xv. It is correct that Shri Abhay Jha directed Shri Ahammad Ali Mandal to not reveal Abhay's name and also his (Rajesh's) name in relation to these consignments of M/s Golden International. After that conference call, Shri Ahammad Ali Mandal called him personally and asked his suggestion, then he told him to give his statement voluntarily as per his wish.

xvi. He has seen both the scanning images. It can be seen that in first image, the container was almost fully stuffed with bags and in second image, the container was not fully stuffed. The difference in quantity of bags can be seen. Apart from quantity, difference can also be seen in way of stuffing of goods like in 1st container goods are not stuffed in organised way while in 2nd container, the goods are kept at pallets in organised manner.

xvii. As per scanning images, it can be said that goods might be exchanged/diverted from the container.

xviii. Shri Abhay Jha informed him about import of fabric. He can't say why he had imported "Gypsum Compound Blue". Shri Abhay Jha can answer it perfectly.

xix. He had listened one name Jaiswal Ji from Shri Abhay Jha for these consignments. On being asked, he stated that he didn't have the details of said Jaiswal ji.

xx. Shri Abhay Jha promised him that he would not work like he had done earlier. Shri Abhay told him that he would work genuinely. That's why he introduced Shri Abhay with Shri Ahmad Ali Mandal and made arrangement of fund for making payment of Customs Broker and he (Rajesh) was also supposed to make payment of foreign supplier.

xxi. He met with Shri Abhay Jha lastly on 12.02.2025 in Girish Park. He talked him lastly through him mobile phone on 21.02.2025. Shri Abhay informed him on 21.02.2025 that he was staying at his native place in Madhubani and he also informed him that he would return on next day i.e. 22.02.2025. After 21.02.2025, his mobile phone is not reachable.

xxii. He was confronted with Shri Ahammad Ali Mandal in the office of DRI, Kolkata.

(Copies of statements of Shri Ahammad Ali Mandal and Shri Rajesh Sah, both dated 12.03.2025, are marked as RUD J1 to J14)

14. The Call Details Report (CDR) and Customer Application Form (CAF) of mobile number 8981373444 used by Shri Abhay Jha @ Mahadev Sharma has been obtained from the concerned Telecom Operator. On analyzing the CDR of mobile number 8981373444, it was observed that very few voice calls were transacted through the above mobile number and three other doubtful numbers 8981373433, 8981373434 and 8981373446 were called from the mobile number of Abhay Jha i.e., 8981373444. The CDRs and CAFs of these doubtful numbers 8981373433, 8981373434 and 8981373446, were also obtained from the concerned Telecom Operator. From the CDRs and CAFs of above four mobile numbers, it was observed that all the numbers were procured from the Point of Sale M/s S.G. Telecom having PoS Code 9163517107, PoS Agent Name-Ramesh Dubey, of 96, Shyama Prasad Mukherjee Road, Near Shiv Mandir, Kalighat, Kolkata, West Bengal-700026. The above four mobile numbers were procured on the same day i.e., 22.10.2024 at morning hours. The users of the above four numbers were communicating within themselves mostly. <u>However, Shri Abhay Jha has communicated with the staff of Phonex few times.</u> From the analysis of the CDR and CAF, it appears that the syndicate in a very organized manner obtained pre-activated SIM cards with a purpose to communicate among their members. And after initiation the investigation, they stopped their communication altogether to escape themselves from the ongoing investigation.

15. From the statements recorded so far, now it was clear that Shri Mahadev Sharma is nobody but an imaginary name of Shri Abhay Jha. The associates of the syndicate took the name of Mahadev only for the purpose of misleading the ongoing investigation. Earlier Shri Binod Kumar Singh took the name of Mahadev, however, he never confronted with Shri Ahammad Ali, who stated that Mahadev is an imaginary name of Shri Abhay Jha. Again Shri Binod Kumar Singh was called for recording his statement under Section 108 of the Customs Act, 1962. In his statement dated 20.06.2025, **Shri Binod Kumar Singh**, *interalia* stated that-

i. Shri Mahadev Sharma is an imaginary name. **He on the instruction of Shri Abhay Jha took the name of “Mahadev Sharma”, as the responsible person of the importer M/s Golden International**. Shri Abhay Jha told him to take name of “Mahadev Sharma” as the main person of the importer M/s Golden International.
ii. Shri Abhay Jha is his friend and he knew him since last 12 years. When the DRI Officers detained the import consignment of M/s Golden International, he (Abhay) sent himself to present during the examination of the container. Shri Abhay gave him Rs. 5000/- for his presence during the examination and taking imaginary name of "Mahadev Sharma", as the main person of the importer M/s Golden International. Out of greed, he accepted his proposal and took the imaginary name of "Mahadev Sharma" in his earlier statement dated 27.01.2025 recorded under Section 108 of the Customs Act, 1962.
iii. He knew that giving false statement is a punishable office, but out of greed and **to save his friend Shri Abhay Jha he took imaginary name of "Mahadev Sharma" instead of Shri Abhay Jha**. On being asked, he stated that the entire play/conspiracy was hatched by his friend Shri Abhay Jha and he participated in that conspiracy.
iv. He runs OLA, UBER, IN-Drive, Yatri Sathi, Rapido platform based Cab Services. He also purchased old and used clothes from different customers, which he sells the same to different parties. He earns approximately Rs.30,000/- per month from his above work.
v. He doesn’t have any verifiable details of Shri Abhay Jha. They used to take drinks at Sonagachi Area frequently. Their common friends also used to take drinks at Sonagachi Area. On being asked, he stated that he doesn’t know the residential address of Shri Abhay Jha. He had already given contact number of Shri Abhay Jha in his previous statement dated 27.01.2025.
vi. He was shown the photographs of tampering of container No. UESU5023537/40’ scanning images of same container scanned on 28.12.2024 and 28.01.2025 and difference of weight of the same container in two different occasions, he stated that he did not know about the business of Shri Abhay Jha before his arrest (in another case of smuggling of betel nuts). The fact is that after getting bail, he contacted many persons related to Shri Abhay Jha and then he came to know that Shri Abhay Jha is member of many syndicates of smuggling of betel nuts (supari) into India and Shri Abhay Jha was also arrested 02 years ago by DRI, Kolkata in case of smuggling of betel nuts. **After his bail in another case, once Shri Abhay Jha informed him that he had imported betel**

nuts in the consignment of M/s Golden International and he had exchanged the betel nuts with declared goods in Phonex CFS before examination with the help of CFS persons. **Further Shri Abhay Jha threatened him and directed him not to inform the DRI officers about the exchanging of betel nuts. The container was cut & opened to exchange the goods in CFS area only**. That's why the above-mentioned facts are revealed like difference in scanning images, difference in weight and fresh welding & cut marks on container etc. But he did not have knowledge about this before his arrest and he did not help him (Abhay) in smuggling of betel nuts or exchanging of goods. He only stated his (Abhay) fake name as he (Abhay) gave him some money. It is only his fault.

vii. **<u>He was sure that the betel nuts (Supari) were imported in the consignment of M/s Golden International in container No. UESU5023537/40', because Shri Abhay Jha himself confessed before him and also threatened him (Binod)</u>** that if he would inform to DRI Officer then, he might again go to jail. That's why till date he did not inform DRI Officer voluntarily.

viii. Shri Abhay Jha met him only once after his bail to ask about investigation and evidences. Thereafter, Shri Abhay never met him, but Shri Abhay threatened him that he (Abhay) will keep eyes on him. He doesn't know about his (Abhay's) current location or residence. Now, he is not in touch with Shri Abhay Jha.

ix. He doesn't know his current mobile number. However, as per his knowledge, his last number was same as stated by him for "Shri Mahadev Sharma". On being asked about how he contacted him (Abhay) after his bail, he stated that he (Abhay) did not call him on his phone, but he (Abhay) had reached to him without making call. He doesn't know how he (Abhay) reached to him.

x. He had met with Shri Ahammad Ali once. Shri Abhay Jha and he went at his office situated at Bashirhat after the examination of consignment of M/s Golden International. Shri Abhay Jha talked with him (Ahammad) in private, not in front of him.

xi. He is a cab driver and he had greed to earn money and he thought that if he would meet with importers or exporters then they may give him some good job. So, in greed of a good job or money, he went with Shri Abhay Jha.

xii. Shri Abhay Jha did not give so much details to him and he also did not ask him (Abhay) in details. When Shri Abhay met him after his bail, he (Binod) swore to Shri Abhay don't lie about consignment of M/s Golden International for which he was presented during examination, he (Abhay) confirmed him that betel nuts were imported in that consignment and he (Abhay) further informed him that he had no need to fear because he (Abhay) had exchanged the betel nuts with declared goods in CFS before examination and as the goods were found as per declaration. But he (Abhay) did not know that DRI officers had gathered evidences in the form of scanning images, weighment difference and container tampering etc. Shri Abhay had only fear of these evidences, that's why Shri Abhay is continuously absconding and that's why Shri Abhay threatened him not to inform DRI Officer about this. He doesn't know in details about date of exchanging of goods and persons of CFS involved in this exchanging incidence.

xiii. Shri Abhay Jha sent him to submit certain documents before the Customs Authority, he (Abhay) did not ask him for any type of container examination. Further, he did not have knowledge that Shri Abhay was engaged in smuggling of betel nuts. He has no connection in smuggling activities and if earlier, he had knowledge about his (Abhay's) activities, he never trusted him and associated him in examination of the consignment.

(Copy of statement dated 20.06.2025 of Shri Binod Kumar Singh, is marked as RUD K1 to K6)

16. Enquiry related to M/s Phonex Logistics Private Limited -

The Phonex Logistics Private Limited submitted final part of the CCTV footage with a letter vide Ref. No. PLPL/DRI/02/FEB/2024-25 dated 10.02.2025. The first part was submitted on 01.02.2025 at DRI Office. On enquiry about the complete CCTV footage of the container No. UESU5023537/40', the representative of **Phonex CFS was unable to show the complete CCTV footage of the above container during the period starting from 28.12.2024 to 27.01.2025**. In order to investigate into the CCTV footage submitted by the CFS authority and also to confront with circumstantial evidences, staffs of Phonex CFS were called for recording their statements under Section 108 of the Customs Act, 1962.

16.1 Shri Anjan Ghosh, Manager of Phonex CFS was summoned for recording his statement under Section 108 of the Customs Act, 1962. In the statement dated 08.04.2025, Shri Anjan Ghosh, *interalia* stated that-

i. He is the General Manager of Phonex Group and looks after the activity of the Phonex Group including import and export of cargo.
ii. Import containers are nominated to CFS by Shipping line based on request of CHA/Importer. Further, if no CHA or Importer requests, then shipping line allots the container on random basis to all CFS which is known as free hand. Once the shipping line files the IGM they came to know about which container will be moved to CFS Phonex.
iii. Once the container enters into CFS, first it goes for weighment at entry gate and then, they stack it at a proper place. After that once the customs formalities are done, container moves for delivery.
iv. All the containers keep under CCTV surveillance at all the time.
v. He heard about the firm once DRI put an alert on its container on 26.01.2025. **The consignment under container no. UESU5023537 <u>was allotted to them on free hand basis</u>** and on being asked, he stated that the previous 04 consignments of the Importer were allotted to them on request of CHA to the shipping line.
vi. He didn't know Smt. Parvin Bibi Mandal, Prop. of M/s Golden International and Shri Ahammad Ali Mandal husband of Smt. Parvin Bibi Mandal.
vii. He was shown the Panchanama dated 27.01.2025 and stated that goods which were declared and found as Gypsum Compound Blue. There are images of damage of the container. He further stated that such damage did not happen in CFS area and they are unable to identify such type of inner damages when any container enters into CFS area. Such inner side damages were identified by him during examination only. Regarding difference in weight of the container, he stated that there is a difference in the net weight of the cargo which is mentioned in the Panchnama. The

subject container was received and processed under routine import handling procedures, including scanning, weighment, and customs examination. Concerns have been raised regarding an alleged excess weight of approximately one metric tons in the container; however, a thorough review revealed that such concerns are misplaced. In the logistics industry, particularly in inland container movement, it is a common operational practice for trailers (chassis) and prime movers (also known as "horses") to be interchanged multiple times.

In the present case, the tare weight of the trailer recorded on 28.12.2024 was 13,540 kilograms, as per their system logs. However, the weighbridge system records weight data based on the registration number of the prime mover (horse) not the trailer. Therefore, in instances where a trailer is switched but the system continues to register the horse number, any change in the trailer's tare weight will not reflect in the system logs. This may cause administrative confusion but does not represent any actual variance in the physical cargo weight as per Bill of Lading. The Customs seal was found intact during examination.

viii. He was shown both scanning images of the same container scanned on 28.12.2024 and 28.01.2025. **Prima facie, he observed the stacking difference.** On being asked, about the volume of the goods, he stated that he was unaware about the quantity due to lack of knowledge.

ix. They had submitted all the requested CCTV Footage in total 05 hard disk as detailed in their letters dated 01.02.2025 & 10.02.2025.

x. Our IT head has checked all the CCTV footages as desired by DRI Officer. One PTZ camera installed at their CFS which covers almost CFS area from the high mast, which was under repair since November 2024 and they had already informed to Customs Authority on 08.11.2024 about this. That's why they were unable to submit the CCTV footage of PTZ camera.

xi. It was kept in designated import area of CFS. However, their yard has a capacity of 4,000 TEUs, and containers cannot be placed in fixed positions. Since this container was not under alert by DRI or SIIB, and moreover, no importer had filed a BoE, it was moved around operationally on a daily basis either to access containers stacked above or below it, or to facilitate other movements within the import yard. Our operations do not allow for containers to remain in fixed positions: they are shifted throughout the CFS. If the container had been under alert, it would have been kept in a fixed location. The operational complexity makes this kind of movement unavoidable.

xii. Alert means any communication received from Customs authority, SIIB and DRI to hold the containers for reason mentioned in the communication.

xiii. They did not keep this container at affixed location as there was no alert against this container. Not clean does not mean ay alert by DRI or Customs Authorities.

xiv. He needs more time to check their CCTV footage and they will revert back within one week.

xv. Joint survey was not required in this case. Because neither shipping line nor the importer requested them for joint survey. The left door outer retainer bent was not heavy damage and such type of damage are very common and for such type of damage, there is no requirement of joint survey.

xvi. The goods had not been exchanged at CFS area and he had explained about difference in cargo weighment and CCTV footage.

xvii. They will check their CCTV footage and revert in one week.

16.2. Shri Rehan Khan, Chief Operating Officer of M/s Phonex CFS, was summoned for recording his statement under Section 108 of the Customs Act, 1962. In his statement dated 24.06.2025, Shri Rehan Khan *interalia* stated that-

i. He looked after the work of Phonex Logistics Private Limited. And Phonex CFS is one of the business segment of Phonex Logistics Private Limited.

ii. The Managing Director of M/s Phonex CFS is Md. Gulam Ashraf. The other directors of M/s Phonex CFS are Ms. Yasmin Begum, Ms. Parveen Tabassum and Ms. Nasrin Tabassum. Shri Anjan Ghosh is General Manger, Shri Rajesh Singh is the Marketing Manager and Shri Swarup Mondal is the Operation Manager.

iii. Every year around month of November, Customs authority led by Assistant/Deputy Commissioner inspects M/s Phonex CFS. The latest inspection was conducted during November, 2024.

iv. One PTZ (Pan, Tilt & Zoom) camera installed at their CFS which covers almost CFS area from the high mast, which was under repair since November 2024 and they had already informed to Customs Authority on 08.11.2024 about this.

v. He has seen the Panchnama dated 27.01.2025 and the scanning images of same container on two different occasions (before entry in CFS and after 100% examination of the container). **Prima facie it appears that the two scanning images are different. He didn't comment over the nature of goods seen in the two scanning images. He observed the stacking difference in both the scanning images of the same container.** He doesn't have any idea about the scanner or scanning images, as it is beyond their scope of operations. The entire examination procedure was conducted in presence of DRI Officer, Customs Officer, representative of CFS, representative of importer. He stated that the second scanning Image was taken after 100% examination of goods i.e. by way of de-stuffing and re-stuffing of goods by the labours of Phonex CFS. The scanning image appeared to be different because of re-stuffing of goods by labours. On being asked about the volume of the goods seen in the scanning images, he stated that he was unaware about the quantity due to lack of knowledge.

vi. He didn't comment over the nature of the goods seen in the two scanning images. He doesn't have any idea about the scanner or scanning images, as it is beyond their scope of operations.

vii. In the logistics industry, particularly in inland container movement, it is a common operational practice for trailers (chassis) and prime movers (also known as "horses") to be interchanged multiple times. In the present case, the tare weight of the trailer recorded on 28.12.2024 was 13,540 kilograms, as per their system logs. **The weighbridge system records weight data based on the registration number of the prime mover (horse), not the trailer. Therefore, in instances where a trailer is switched but the system continues to register the horse number, any change in the trailer's tare weight will not reflect in the system logs.**

This may cause administrative confusion but does not represent any actual variance in the physical cargo weight. He has submitted a signed copy of annexure in this regard.

viii. He doesn't know anybody in the name of Smt. Parvin Bibi Mandal, proprietor of M/s Golden International. Shri Ahammad Ali Mandal, Shri Abhay Jha, Shri Rajesh Sah.

ix. Any import containers are nominated to CFS by Shipping line only based on request of CHA/Importer. **Further, if no CHA or Importer requests, then shipping line allots the container on random basis to all CFS which <u>is known as free hand</u>.** Once the shipping line files the IGM they come to know, which container will be moved to CFS Phonex. Then they get CMO (Customs Movement Order) and they get the container moved at their CFS.

x. Once the container enters into CFS, first it goes for weighment at entry gate and then, they stack it at a proper place. After that once the customs formalities are done, container moves for OOC.

xi. All the containers is kept under CCTV surveillance at all the time.

xii. He is a custodian. And who is importing what, is not his concern neither he has any knowledge about this. He works according to Customs Act and he is not related to this.

xiii. They had submitted all the requested CCTV Footage in total 05 hard disk as detailed in their letters dated 01.02.2025 & 10.02.2025.

xiv. Their IT head has checked all the CCTV footages as desired. One PTZ camera installed at their CFS which covers almost CFS area from the high mast, which was under repair since November 2024 and they had already informed to Customs Authority on 08.11.2024 about this. That's why they were unable to submit the CCTV footage of PTZ camera.

xv. It was kept in designated import area of CFS. However, their yard has a capacity of 4,000 TEUs, and containers cannot be placed in fixed positions. Since this container was not under alert by DRI or SIIB, and moreover, no importer had filed a BoE, it was moved around operationally on a daily basis either to access containers stacked above or below it, or to facilitate other movements within the import yard. Their operations do not allow for containers to remain in fixed positions, they are shifted throughout the CFS. If the container had been under alert, it would have been kept in a fixed location. The operational complexity makes this kind of movement unavoidable.

xvi. Alert means any communication received from Customs authority, SIIB and DRI to hold the containers for reason mentioned in the communication.

xvii. They did not keep this container at a fixed location as there was no alert against this container.

xviii. A full re-examination of the CCTV footage was undertaken. It was observed that the container in question may not have remained visible in the static CCTV coverage due to operational factors such as high-stacking (up to four stack), middle yard placement/stacking or internal movement within yard that have partial camera visibility. **It is also to state that the PTZ camera was sent for repair on 2nd November 2024, with formal intimation submitted to the Customs department on 8th November 2024. Following assessment, the unit was declared irreparable in the second week of January 2025, also few new cameras were procured in**

that time and made operational on 28th January 2025.

xix. He stated that goods had not been exchanged at CFS area and he has already explained about difference in cargo weighment and CCTV footage.

16.3. Shri Swarup Mondal, Operation Manager of M/s Phonex CFS, was summoned for recording his statement under Section 108 of the Customs Act, 1962. In his statement dated <u>03.07.2025</u>, Shri Swarup Mondal *inter-alia* stated that-

i. He is the Operation Manager of M/s Phonex CFS. He looked after the work of operations in Phonex CFS.

ii. His job starts after entering container in CFS. Once the import/export container enters in Phonex CFS, he instructs RST operator/Yard Supervisor to load/unload that container and to place in concerned yard. **<u>In the case of not clean container, he has to put that container under CCTV Camera</u>**. And when any import/export container was marked for DRI/SIIB examination, he instructs yard supervisor to place that container in Customs appraising zone under CCTV Camera. In case of top down of any container for examination purpose, he instructs yard supervisor to top down the container and after examination he also instructs them to place the same container at appropriate position. After completion of customs formalities and getting out of charge order, he allows concerned CHA to take the delivery of the container after checking the relevant documents and all necessary permissions. In case, when the importer takes de-stuffed delivery, he provides labour for loading loose cargo and in case of other cargos, he provides forklift or Hydra for loading the same in vehicles of Importer/CHA. He also talks to Labour contractors for any requirement of labour in CFS works. In case of export warehouse container, after completion of customs formalities, he sends these containers to Kolkata Port for further shipment.

iii. He has seen the Panchnama dated 27.01.2025 and the scanning images of same container on two different occasions (before entry in CFS on 28.12.2024 and after 100% examination of the container on 28.01.2025). Prima facie it appeared that the two scanning images are different. He doesn’t comment over the nature of goods seen in the two scanning images. He observed the stacking difference in both the scanning images of the same container. He doesn’t have any idea about the scanner or scanning images, as it is beyond his scope of operations. The entire examination procedure was conducted in presence of DRI Officer, Customs Officer, representative of CFS, representative of importer. He also stated that the second scanning image was taken after 100% examination of goods i.e. by way of de-stuffing and re-stuffing of goods by the labours of phonex CFS. The scanning image appears to be different because of re-stuffing of goods by labours. On being asked about the volume of the goods seen in the scanning images, he stated that he is unaware about the quantity due to lack of knowledge.

iv. He didn’t comment over the nature of goods seen in the two scanning images. He didn’t have any idea about the scanner or scanning images, as it is beyond his scope of his operations.

v. He does not remember anybody of M/s Golden International, who talked to him regarding delivery of container No. UESU5023537/40'.

vi. The marketing department of Phonex CFS generally talks to the importer/

CHA or his representative for booking/delivering of import consignment.

vii. Shri Rajesh Singh looks after the marketing job of the Phonex CFS. On being asked, he stated that Shri Rajesh Singh may talk to the importer/CHA or his representative for booking/delivering of import consignment.

viii. He didn't comment over difference of weight of the same container at the time of Entry and at the time of examination. He stated that after inter-changing of prime movers (also known as "horses"), the weight of the trailer recorded in system may vary and thus gross weigh also may vary. <u>On being asked, he stated that the changing of prime movers didn't intimate to the concerned RTO department. He doesn't know whether the record of changing of prime movers are recorded in Phonex CFS</u>.

ix. He didn't know anybody in the name of Smt. Parvin Bibi Mandal, proprietor of M/s Golden International, Shri Ahammad Ali Mandal, Shri Abhay Jha and Shri Rajesh Sah.

x. Any import containers nominate to CFS by Shipping line only based on request of CHA/Importer. Further, if no CHA or Importer requests, then shipping line allots the container on random basis to all CFS which is known <u>as free hand</u>. Once the shipping line files the IGM they come to know, which container will be moved to CFS Phonex. Then they get CMO (Customs Movement Order) and the container is moved at their CFS.

xi. Once the container enters into CFS, first it goes for weighment at entry gate and then, they stack it at a proper place. After that once the customs formalities are done, container moves for OOC.

xii. All the containers are kept under CCTV surveillance at all the time.

xiii. He didn't comment over mis-declared betel nuts were imported by M/s Golden International in the container No. UESU5023537/40'. As it is not his purview of work.

xiv. They did not keep this container at a fixed location as there was no alert against this container.

xv. He didn't comment over different scanning images and difference in cargo weight of the same container, as it is not his purview of work. The goods didn't change in CFS area.

16.4 **Shri Rajesh Singh**, Marketing Manager of M/s Phonex CFS, was summoned for recording his statement under Section 108 of the Customs Act, 1962. In the statement dated 04.07.2025, Shri Rajesh Singh *interalia* stated that-

i. He is the Marketing Manager of M/s Phonex CFS. He has been working in Phonex CFS since last 12 years. He completed graduation from Calcutta University. He looks after the work of Marketing in Phonex CFS.

ii. His job is to look after the marking work of Phonex CFS. He communicated with various CHAs, Importers/Exporters and other related person for handling of import/export cargo in Phonex CFS.

iii. At the beginning, the CHA/Importer/Exporter or their representative communicate with the concerned Shipping Line for bringing their container in a particular Container Freight Station (CFS) as per their choice. Sometimes, we also contact Shipping Line persons for giving container in Phonex CFS, so that the business of the CFS could be increased. After entering the container into Phonex CFS, they assist in the process of cargo clearance and then the container was delivered to the concerned CHA/ Importer.

iv. The examination of container is looked after and managed by the person of Operation department. Shri Swarup Mandal is the authorized person of the Operation Department of Phonex CFS.

v. As of now total 03 numbers of containers of M/s Golden International were cleared from Phonex CFS, by different CHAs. However he doesn't have any contact number of any person of M/s Golden International as the goods were cleared by two different CHAs. The contact person of M/s Golden International according to mail or letter head is Shri Mahadev and his contact number as per mail is 8981373444. The importer emailed them for taking removal of his import container. On being asked he stated that in the current consignment there was no CHA involved and it was self-filed by the importer.

vi. He didn't communicate with Shri Mahadev over his mobile phone no. 8981373444. He didn't know Shri Mahadev.

vii. He didn't know who did communicate with said Shri Mahadev.

viii. <u>He would provide details of invoices of previous consignment and the payment details.</u>

ix. Shri Babu Paul, Shri Biswasarthi Sahu, Shri Subhankar Bera and Shri U.D. Rao report him.

x. He has provided contact numbers of Shri Babu Paul, Shri Biswasarthi Sahu, Shri Subhankar Bera and Shri U.D. Rao.

xi. Shri Swarup Mandal is the responsible person of the Operation Department of Phonex CFS and he is the appropriate person for answer regarding difference in two scanning images in two occasions.

xii. He didn't comment over the nature of goods seen in the two scanning images. He doesn't have any idea about the scanner or scanning images, as it is beyond the scope of his operations.

xiii. He doesn't remember anybody of M/s Golden International, who talked to him regarding delivery of container No. UESU5023537/40'.

xiv. He doesn't have any comment in this regard. He stated that after inter-changing of prime movers (also known as "horses"), the weight of the trailer recorded in system may vary and thus gross weigh also may vary. <u>On being asked, he stated that the changing of prime movers didn't intimate to the concerned RTO department.</u> <u>He doesn't know whether the record of changing of prime movers recorded in Phonex CFS.</u>

xv. He doesn't know anybody in the name of Smt. Parvin Bibi Mandal, proprietor of M/s Golden International, Shri Ahammad Ali Mandal, Shri Binod Kumar Singh, Shri Abhay Jha, Shri Rajesh Sah.

xvi. Any import containers nominated to CFS by Shipping line only, based on request of CHA/Importer. Further, if no CHA or Importer requests, then shipping line allots the container on random basis to all CFS which is known <u>as free hand</u>. Once the shipping line files the IGM they come to know which container will be moved to CFS Phonex. Then they get CMO (Customs Movement Order) and the container moved at their CFS. <u>On being asked, he stated that the current consignment was a free hand nomination from the shipping line.</u>

xvii. He didn't comment over mis-declared betel nuts were imported by M/s Golden International in the container No. UESU5023537/40'. As it is not his purview of work.

xviii. He didn't comment over different scanning images and difference in cargo weight of the same container, as it is not his purview of work. The goods didn't change in CFS area.

16.5. Statement of **Shri Babu Paul,** Customer Support Executive of M/s Phonex CFS, was summoned for recording his statement under Section 108 of the Customs Act, 1962. In the statement dated 08.07.2025, Shri Babu Paul *interalia* stated that-

i. He looked after the work of Customer support of M/s Phonex CFS. He has been working in Phonex CFS since last 05 years. He had completed graduation from Calcutta University.
ii. His job is to look after the customer support division of Phonex CFS. He communicates with various CHAs and Importers and other related person to inform the current position of their import containers. He also informs customers about the current position of the import vessels. On being asked, he stated that Shri Biswasarathi Sahoo, Shri Md. Kamal, Shri Akhtar, also look after the customer support division of Phonex CFS.
iii. He didn’t talk with the importer regarding payment related matters. Marketing Department of Phonex CFS talk with the importers/exporters/CHAs regarding payment related matters. On being asked, he stated that Shri Rajesh Singh, Marketing Manager of Phonex CFS communicates with importers/exporters/CHAs and its representative for payment related matters.
iv. He doesn’t know about the above incident. The operation team of Phonex CFS looks after the work of examination. Shri Swarup Mondal is the head of the operation of Phonex CFS.
v. He doesn’t remember the communication context transacted between him and Shri Abhay Kumar Jha @ Mahadev Sharma over mobile number 8981373444. He communicates with importers mostly informing them the position of container as well as vessel.
vi. He doesn’t remember the communication context transacted between him and Shri Abhay Kumar Jha @ Mahadev Sharma.
vii. M/s Golden International communicated over email. He would submit the trailing mail details shortly.
viii. He doesn’t remember anybody of M/s Golden International, who talked to him regarding payment of CFS handling charges against container No. UESU5023537/40".
ix. He doesn’t remember anybody of M/s Golden International, who talked to him regarding delivery of container No. UESU5023537/40'.
x. He doesn’t know anybody in the name of Smt. Parvin Bibi Mandal, proprietor of M/s Golden International, Shri Ahammad Ali Mandal, Shri Binod Kumar Singh, Shri Abhay Jha, Shri Rajesh Sah.
xi. Any import containers nominated to CFS by Shipping line only, based on request of CHA/Importer. Further, if no CHA or Importer requests, then shipping line allots the container on random basis to all CFS which is known as free hand. Once the shipping line files the IGM they come to know, which container will be moved to CFS Phonex. Then they get CMO (Customs Movement Order) and the container moved at their CFS. The current consignment was a free hand nomination from the shipping line.
xii. He didn’t comment over mis-declared betel nuts were imported by M/s Golden International in the container No. UESU5023537/40’. As it is not his purview of work.

xiii. He didn’t comment over different scanning images and difference in cargo weight of the same container, as it is not his purview of work. The goods didn't change in CFS area.

(Copies of statement dated 08.04.2025 of Shri Anjan Ghosh, statement dated 24.06.2025 of Shri Rehan Khan, statement dated 03.07.2025 of Shri Swarup Mondal, statement dated 04.07.2025 of Shri Rajesh Singh, statement dated 08.07.2025 of Shri Babu Paul, are marked as RUD L1 to L55)

17. The Point of Sale (PoS) agent **Shri Ramesh Dubey** (PoS Code-9163517107) having PoS name M/s S G Telecom, was called for recording his statement under Section 108 of the Customs Act, 1962. In the statement dated 03.07.2025, Shri Ramesh Dubey *interalia* stated that-

i. He is a rider under Ola & Uber from last month and before that he was a salesman in Airtel, Vodafone (VI) and Jio from year of 2022 to March 2025. As a salesman, his work was to sell SIM cards of Airtel, VI and Jio and also, he used to collect money from shopkeepers and further handed over the same money to respective distributors.

ii. On being asked about PoS, he stated that for Airtel, name of POS was SG Telecom, ID: 9163517107 & address: 96 Shyama Prasad Mukherjee Road, Kolkata-700026. For Vodafone (VI) name of POS was Ramesh Telecom, ID: 9062280147 & address: can't remember. For Jio, name of POS was Ramesh Dubey. ID: 9051359484 & address: can't remember. On being asked, he stated that respective distributors themselves declared POS address for all the 03 telecoms without his consent. So, he doesn’t know the address of POS at this point of time.

iii. He used to sale SIM Cards at 4 Number Bridge, Park Circus Railway Station, then one day a person came to his POS and purchased 01 SIM card in his name. After 3 to 4 days, he again came to him and purchased 01 more SIM card from him in his (person’s) own name. Thereafter, next week, he along with one person came at his POS and purchased 02 SIM cards in the name of the person who came with him. On that day, when he asked him (person) about purchasing so many SIM cards, he (person) requested him to give him some more SIM cards as he (Person) informed that he (person) is in need of some SIM cards due to his (person) work. When he enquired him (person) about his work, he (person) assured him for not using SIM cards in illegal means. On being asked by him, he (person) informed him his name as Shri Abhay Jha and the name of the person with him as Shri Binod Singh. Thereafter, on his (Abhay) request, he provided him (Abhay) his mobile number as 9163517107. Then, he (Abhay) called him before 01 day of activation of these 04 SIM cards i.e. on 21.10.2024 and requested for 04 SIM cards in the name of other persons. Then, he activated 04 SIM cards in the name of different customers by way of issuing double SIM Cards. On being asked about way of activation of double SIM cards, he stated that when any customer came to him for purchasing SIM card, he asked his/her Aadhar card number, then he used to fill his/her details in their telecom App. Thereafter, fingerprint of customer is required to activate the SIM card. In this way, he took finger print of customers twice and thus, he activated/issued 02 SIM cards in the name of 01 customer and he handed over 01 SIM card to the customer on spot and another SIM card in his/her name be kept with himself. In this way, **he issued 04 SIM cards duplicate and provided to Shri Abhay**

Jha and Shri Binod Singh on 22.10.2024.

iv. **As far he can recollect, he had provided them total 20-30 SIM cards issued/activated by way of fraudulent. He apologized for this act.**

v. He had so much pressure from distributors for sale of SIM cards. When Shri Abhay Jha and Shri Binod Singh approached him for SIM cards, he got a chance to increase his sales. Apart from this, he also got a chance to earn more. That's why he agreed their proposal to issue SIM cards by way of fraudulent. On being asked, he stated that he took Rs. 500 for each SIM card from Shri Abhay Jha and Shri Binod Singh.

vi. **On being shown the photographs of Shri Abhay Jha and Shri Binod Singh, he identified both the persons**.

vii. He doesn't know anything about import and export. He never did such type of import work and neither any of his family members worked in this line. He had never listened the name of M/s Golden International.

viii. He met him (Abhay and Binod) lastly in March 2025 in park circus at his point of sale. His old phone was not working properly, so he destroyed his old phone and now he doesn't have mobile number of Shri Abhay Jha. He also doesn't know about his (Abhay) address.

ix. Shri Abhay used to come at his POS at about 09 to 10 AM always whenever he came. Shri Abhay once informed him that he (Abhay) worked in a leather factory.

(Copy of statement dated 03.07.2025 of Shri Ramesh Dubey, is marked as RUD M1 to M5)

18. Summons were issued to the registered subscribers of the mobile numbers 8981373444, 8981373433, 8981373434 and 8981373446. The registered subscriber of mobile number 8981373446 i.e., Shri Tapan Shiuli appeared before the Officer of DRI for recording his statement. Other than the said mobile number, none of the subscribers of mobile number 8981373444, 8981373433, 8981373434 appeared before the DRI Officer. **Shri Tapan Shiuli** in his statement dated 10.07.2025, *interalia* stated that-

i. His name is Tapan Shiuli and his father's name is Shri Amrit Shiuli. He resides at Purba Ranaghata, Mathurapur-1, South 24 Parganas, West Bengal-743338 with his family members. He has been working as Tailor under M/s Aradhya at 1, Mahendra Roy Lane, Topsia, near Masjid, Kolkata, WB since last 10 years. He has submitted copy of his Aadhar Card for identify proof.

ii. He didn't use mobile number 8981373434. He doesn't know how above mobile number 8981373434 was procured in his name.

iii. He went through the CAF of mobile no. 8981373434 and put his dated signature over it as a token of proof of having seen. He had never used the said mobile no. 8981373434, neither has any member of his family ever used the said number. He didn't hand over the above mobile number to any other person. He doesn't know how above mobile no. has been procured in his name. On being asked, he stated that he had purchased 2-3 SIM Cards last year from a Topsia based SIM vendor.

iv. He had purchased 2-3 SIM cards from a vendor near his working place i.e. near Topsia Masjid. He can give the location of the SIM Vendor with the help of Google map. He has provided the location (co-ordinates) of the SIM vendor. The location is a bridge, however the vendor used to sell SIM cards under the bridge. He can identify him, if there is any photograph of the SIM Vendor. On being asked, he stated that he didn't purchase all SIM cards at a time, but he purchased those SIM cards in the gap of 2-3 months. The Telecom company offers one month's Data and unlimited call for purchase of new SIM at Rs. 50/-, while the same service is being provided by the Telecom operator for Rs. 300/- for old SIM cards. So, for saving some money he purchased 2-3 SIM Cards in his name.

v. Sir, he used to destroy those SIM cards after expiry of the offer validity. He doesn't remember the mobile number of those 2-3 SIM cards.

vi. On being shown the photograph of a person, he stated that the person in the photograph is the Airtel SIM Vendor, from which he purchased 2-3 SIM cards by giving him Rs. 50/- each time.

vii. The person whose photograph he identified as Vendor of Airtel SIM Card, took his Aadhar Card details and asked him to punch his finger impression in a machine. He as per his direction punch his finger impression in machine. After few minutes the vendor again asked for punching his finger impression in the machine as first time the machine could not read his finger impression. He again do the same thing and this time the vendor gave him a Airtel SIM card after taking Rs. 50/-. After that he doesn't know, how the vendor procured SIM card in his name. The vendor might have illegally procured SIM(s) in his name with some malafide intention.

viii. He doesn't know Shri Binod Kumar Singh and Shri Abhay Jha. He never used the mobile number 8981373434.

(Copy of statement dated 10.07.2025 of Shri Tapan Shiuli, is marked as RUD N1 to N4)

19. As of now, it was apparently clear that the importer M/s Golden International had imported betel nuts by declaring mis-declared goods i.e., Gypsum Compound. The original imported goods were Areca / Betel nuts, which were removed and subsequently replaced with the declared goods i.e., Gypsum Compound after tampering the container No. UESU5023537/40', which is supported by the corroborative evidences like, significant differences in scanning images of same container scanned on dated 28.12.2024 and 28.01.2025; difference of 1440 Kg of weight of the same container evaluated on two occasions; marks of tampering like cutting and welding from inside the container was found during the course of examination; nut-bolts of the container, where the Agent Seal and RFID Seal was fixed, also found to be tampered and welded from inside. Further Shri Binod Kumar Singh representative of importer sent by Shri Abhay Jha has also admitted that betel nuts were imported in the consignment of M/s Golden International. The importer M/s Golden International was also denied to claim the goods of above container. The removal and replacement of smuggled betel nuts after tampering of container were done in the premises of Phonex CFS under the knowledge and consent of CFS authority. Based on the above evidences, the goods currently available in container No. UESU5023537/40' were seized under Section 110(1) of the Customs Act, 1962 with a reason to believe that the goods were liable to confiscation under Section 111 and 119 of the Customs Act, 1962. As the goods are not practicable to seized, the concerned Custodian was ordered not to remove, part with or otherwise deal with the said goods. The total value of the goods i.e. 26.80 MT of Split Areca/Betel Nuts, removed and replaced with declared goods i.e., Gypsum Compound was found to the tune of Rs.1,49,92,906/- (Rupees one crore forty-nine lakhs ninety-two thousand nine hundred and six only). The value computed in pursuance of the Notification No.

03/2025 – Customs (N.T.) dated 15.01.2025 read with the Exchange Rate Notification No. 04/2024 dated 18.01.2025.
(Copy of seizure list dated 10.07.2025, is marked as RUD O1)

20. Shri Anjan Ghosh, in his statement dated 08.04.2025 stated that the consignment under container no. UESU5023537/40' was allotted to them on **free hand** basis. Based on the statement, email communications with the importer M/s Golden International was asked for from the representative of Phonex CFS, which was assured by the representative of Phonex CFS. However, the CFS didn't provide the desired email communication with the importer. Thereafter, the concerned Shipping Line M/s Consolidated Shipping Line India Pvt. Ltd. was requested to inform whether the subject consignment was a free hand consignment or was requested by any person/CHA/CFS. In response to the above query, the Shipping Line Agent forwarded an email communication dated 18.12.2024 sent by Shri Mahadev @ Abhay Kumar Jha to the Shipping Line as well as the Phonex CFS, mentioning that "Please shift the container to Phonex CFS from Port without fail" , **which confirms that the subject container was not a free hand container and it was brought into Phonex CFS with a malafide intention for removing and replacing smuggled betel nuts with declared goods**. Therefore, it appears that the mechanism for removal of betel nuts and replacement with declared goods was a pre-planned event. It is also found during investigation that the similar overseas supplier exported betel nuts by declaring Gypsum Compound in Bill of Lading, which was later detected by the officers of DRI. A separate investigation under DRI F.No. DRI/KZU/AS/ENQ-11/2025 dated 13.02.2025 is being conducted in this regard. In that case the same syndicate was involved in smuggling of betel nuts. Shri Binod Kumar Singh, who was also named in this present case, was arrested in that case.

(Copy of email dated 18.12.2024, is marked as RUD P1)

21.1 As new facts were surfaced requiring the investigation to be broadened to identify additional individuals and entities connected with the betel nuts smuggling syndicate, the period for issuance of the Show Cause Notice has been extended for three months i.e. upto 27.10.2025 under the first proviso to Section 110(2) of the Customs Act, 1962.

21.2 In order to further investigate into the matter, previous import consignment of the same overseas suppliers supplying Gypsum Compound Blue, KIONG GAY Marketing SDN BHD and M/s Kiong Gay Plasterceil, were obtained, where it has been observed that the said overseas supplier had supplied the same goods to (1) M/s Rahaman Enterprise and (2) M/s Golden International on 06 (six) times including current shipment. The address of both the importer is at Itinda, Bashirhat, North 24 Parganas, West Bengal-743292. The details of the total import consignment imported by (1) M/s Rahaman Enterprise and (2) M/s Golden International, is as under: -

BE No. & Dated	Importer	Supplier	Goods description	Qty	Container No.	Shipping Line
7359595 20.12.2024	M/s Rahaman Enterprise	KIONG GAY Marketing SDN BHD	Gypsum Compound Blue	26800	CAIU8242810	Austere Logistics Pvt. Ltd.
6961296 29.11.2024	M/s Golden International	KIONG GAY PLASTERCEIL SDN BHD	Gypsum Compound Blue	26800	TDRU6298240	Austere Logistics Pvt. Ltd.

7193205 12.12.2024	M/s Golden International	KIONG GAY PLASTERCEIL SDN BHD	Gypsum Compound Blue	26800	CCSU5556638	Austere Logistics Pvt. Ltd.
6564705 08.11.2024	M/s Golden International	KIONG GAY PLASTERCEIL SDN BHD	Gypsum Compound Blue	26800	VOSU8801367	Austere Logistics Pvt. Ltd.
7725008 10.01.2025	M/s Golden International	KIONG GAY PLASTERCEIL SDN BHD	Gypsum Compound Blue	26800	XRSU9177360	Austere Logistics Pvt. Ltd.
7933679 22.01.2025 (Current)	M/s Golden International	KIONG GAY PLASTERCEIL SDN BHD	Gypsum Compound Blue	26800	UESU5023537	Consolidated Shipping

21.3. Accordingly, summons were issued to the Prop. of M/s Rahaman Enterprise i.e., **Shri Waliur Rahaman** S/o Habibur Rahaman Gazi, resident of Trimohini Paschim Para, Bashirhat, P.S. Basirhat (M), North 24 Parganas, Basirhat College, West Bengal-743412 for recording his statement under Section 108 of the Customs Act, 1962. In the statement dated 31.07.2025, Shri Waliur Rahaman *interalia* stated that:-

i. His name is Waliur Rahaman and he is the prop. of M/s Rahaman Enterprise. He resides on rent at Digha Mohana Fish Market.
ii. He has provided his contact numbers and email address.
iii. He used to purchase various types of fishes from the fish market of Digha and sells the same to different purchasers of Digha and Basirhat on commission basis. By this he used to earn around 30,000/- per month. He used to reside on rent at Digha for 8-9 months a year. He obtained IEC Certificate in the name of his company M/s Rahaman Enterprise (BHXPR8870C) in the year 2018 for the purpose of import and export of fish and vegetables. After lockdown he did few exports through Ghojadanga LCS in the name of his company M/s Rahaman Enterprise. Thereafter, he didn't export any goods through his IEC.
iv. He knew Shri Ahammad Ali Mandal, who lives in Itinda, Basirhat. He took Rs. 5,00,000/- from Shri Ahamad Ali Mandal for his fish business. Shri Ahamad Ali Mandal had transferred above money to his account. However, the concerned bank authority has freezed his said account. As he had so many loans in the bank, hence the bank has automatically deducted all money including Rs. 5,00,000/- from his bank account.
v. During the month of March, 2024, Shri Ahamad Ali Mandal had asked him to give copies of his IEC Certificate, GST Certificate, PAN Card, Aadhar Card for the purpose of import of some goods. As he (Waliur) was in dire need of work as well as money, so he accepted his offer for import of goods in the name of my company M/s Rahaman Enterprise (BHXPR8870C). Shri Ahamad Ali Mondal had offered him Rs. 8,000/- for import of one consignment.
vi. He had submitted copies of IEC Certificate, GST Certificate, PAN Card, Aadhar Card to Shri Ahammad Ali Mandal over WhatsApp. As per instruction of Shri Mondal, he also forwarded these documents to one Shri Rajesh Sah over WhatsApp. On being asked, he deleted all the communications exchanged between him and Shri Rajesh Sah. He also deleted all the communications exchanged between him and Shri

Ahammad Ali Mandal.

vii. Shri Ahammad Ali Mandal had introduced him to Shri Rajesh Sah. In March, 2024 Shri Mandal brought him to the office of Shri Rajesh Sah located at New Town Area for discussing about import of goods in the name of M/s Rahaman Enterprise and M/s Golden Enterprise. On being asked, he stated that he met with said Shri Rajesh Sah once. On being asked, Shri Rajesh Sah used to call him over WhatsApp for import of goods in the name of his company. However, he (Rajesh) never disclosed the description of goods which he (Rajesh) wants to import.

viii. As of now two import consignment were imported by Shri Rajesh Kumar Sah in the name of M/s Rahaman Enterprise (1) vide Air Waybill No. 618-30778871 Singapore Airlines Limited and (2) vide Bill of Entry No. 7359595 dated 20.12.2024. In the first import consignment Lab grown Gem Quality Rough Diamond were imported by Shri Rajesh Kumar Sah. However, the import goods were returned, as informed to him by Shri Ahamad Ali Mandal. He saw that in the Bill of Entry No. 7359595 dated 20.12.2024, goods were mentioned as CK-1-2IN1 Gypsum Compound Blue.

ix. He didn’t know the name of the Customs Broker of the above Bill of Entry.

x. He also does not know the name of the supplier of the import goods. Shri Rajesh Sah knew the name and details of the Supplier and Customs Broker.

xi. He didn't take delivery of the goods imported under Bill of Entry No. 7359595 dated 20.12.2024.

xii. He forwarded copies of IEC Certificate, GST Certificate, PAN Card, Aadhar Card and by using these documents Shri Rajesh Sah had imported goods under Bill of Entry No. 7359595 dated 20.12.2024. As per direction of Shri Rajesh Sah he also forwarded the registered email ID and password of M/s Rahaman Enterprise. The above goods had been imported by Shri Rajesh Sah fraudulently and he took delivery of the imported goods.

xiii. Shri Rajesh Sah never disclosed the description of import goods to him. He saw in the Bill of Entry 7359595 dated 20.12.2024, the description of the goods mentioned as CK-1-2IN1 Gypsum Compound Blue, but he never took the delivery of the goods. Shri Rajesh Sah had misused his IEC and imported mis-declared goods in the name of M/s Rahaman Enterprise.

xiv. In the month of January, 2025 Shri Ahamad Ali Mondal had called him and asked for changing password of the email ID of M/s Rahaman Enterprise, then he asked him what was the problem, then he (Mondal) called him that mis-declared goods were imported in the name of M/s Golden International and also in the name of M/s Rahaman Enterprise. On being asked, now he came to know that mis-declared goods were imported by Shri Rajesh Sah in the name of M/s Rahaman Enterprise and Shri Rajesh Sah had took the delivery of the mis-declared goods.

xv. He had identified the photographs of Shri Rajesh Sah and Shri Abhay Kumar Jha.

xvi. On being asked about Shri Abhay Kumar Jha, he stated that Shri Rajesh Kumar Sah had shared the number of Shri Abhay Kumar Jha and told him that Shri Abhay Kumar Jha is the CHA for clearance of my import goods at Air Cargo Complex. As per direction of Shri Rajesh Kumar Sah, he met Shri Abhay Kumar Jha once at Girish Park Area for clearance of goods imported under Air Waybill No. 618-30778871 dated 22.05.2024.

He asked Shri Abhay Kumar Jha to come with him at Air Cargo Complex for clearance of the goods imported by Shri Rajesh Kumar Sah, then he (Abhay) refused to come with him, thereafter he also didn't take delivery of the import goods. Thereafter, he didn't meet with Shri Abhay Kumar Jha.

xvii. He has provided the contact number of Shri Rajesh Sah. He don't have the mobile number of Shri Abhay Kumar Jha. Due to fear he had deleted the charts with Shri Rajesh Sah once he received the summons.

xviii. He talked to Shri Rajesh Sah on 30.07.2025 and asked for details of the goods imported under Bill of Entry No. 7359595 dated 20.12.2024. He (Rajesh) refused to provide any details of the above consignment and directed him to talk with Shri Abhay Kumar Jha and cut the phone.

(Copy of letter dated 23.07.2025 for extension of issuance of Show Cause Notice and copy of Statement dated 31.07.2025 of Shri Waliur Rahaman, is marked as RUD Q1 to Q8)

21.4 The scanning images of the above six import consignments imported through container Nos. CAIU8242810/40', TDRU6298240/40', XRSU9177360/40', UESU5023537/40', CCSU5556638/40', VOSU8801367/40' had been obtained from the concerned Container Scanning Division, Kolkata Port. And from the bare look of the scanning images, it can be observed that the goods imported in container Nos. CAIU8242810/40' and VOSU8801367/40' are kept on the pallets inside therein. However, the rest of consignments including the current (live) consignment were not placed in pallets, whereas as per all the respective Bills of Lading (B/L), it is mentioned that the goods are kept in pallets. <u>It is also observed from the scanning images that the goods stuffed in container nos. TDRU6298240/40', XRSU9177360/40', UESU5023537/40' and CCSU5556638/40' resembles the pattern of stuffing mis-declared Betel (Areca) nuts.</u> Also it can be seen from the scanning images that though the goods are same i.e. gypsum Compound Blue with same quantity i.e. 26800 kgs but the images differ from one another. This implies that the goods which have been cleared were actually betel / areca nuts, which was later replaced with declared goods and the mis-declared goods have been removed in the CFS area only.

(Copies of scanning images dated 28.12.2024 and 28.01.2025 of container No. UESU5023537/40', is marked as RUD R1 to R2)

21.5 Further, it was pertinent to investigate that whether all the above six containers were intentionally brought into Phonex CFS or it was mere a co-incident. A team of DRI Officer visited the office of the concerned Shipping Line/Container Agent i.e., M/s Austere Logistic Pvt. Ltd. to know whether any request was made for placing the container especially in Phonex CFS. M/s Austere Logistic Pvt. Ltd. was the Shipping Line / Container Agent in respect of five containers i.e., CAIU8242810/40', TDRU6298240/40', XRSU9177360/40', CCSU5556638/40', VOSU8801367/40. M/s Austere Logistic Pvt. Ltd. forwarded all the communication details in this regards, which reveals that all the above five containers were **intentionally requested to place in the Phonex CFS** for the purpose of replacement of mis-declared goods with declared goods. **The current (Live) consignment was also requested to be placed in Phonex CFS with ulterior motive to replace betel nuts with declared goods.**

(Copies of email communications among, Shipping Line, Phonex CFS and importer, are marked as RUD S1 to S87)

22. In view of the emerging new facts, **Shri Ahammad Ali Mandal** was called for recording his statement under Section 108 of the Customs Act, 1962 on 28.08.2025. In the statement dated 28.08.2025, Shri Ahammad Ali Mandal, husband of proprietor of M/s Golden International *interalia* stated that-

i. He never received any import goods imported under B/E Nos. 6961296 dated 29.11.2024, container No. TDRU6298240, B/E No. 7193205 dated 12.12.2024, container No. CCSU5556638, B/E No. 6564705 dated 08.11.2024, container No. VOSU8801367, B/E No. 7725008 dated 10.01.2025, container No. XRSU9177360, B/E No. 7933679 dated 22.01.2025 (Current/Live), container No. UESU5023537. Shri Abhay Kumar Jha and Shri Rajesh Sah used to receive the imported goods under above Bills of Entries. On being asked, he stated that I never visited Kolkata Port nor went to Phonex CFS for delivery of the imported goods. On being asked, he state that he never visited the office of Shipping Line/Container Agent for receiving Delivery Order (DO) against above import consignments.
ii. As per his knowledge, Shri Abhay Kumar Jha and Shri Rajesh Sah used to receive Delivery Order (DO) against his above import consignments.
iii. Both Shri Rajesh Kumar Sah and Shri Abhay Kumar Jha used to get cleared all imported goods without informing him. As per his knowledge, the mobile number indicated in the copies of B/L against the above five import consignment are the numbers of Shri Abhay Kumar Jha and his associates.
iv. Shri Rajesh Kumar Sah took his login credentials of the bank account opened in the name of M/s Golden International and as per his instruction, he used to give him OTP for miscellaneous expenses against these import consignments. He did not know the implications of these forwarding of OTP as he assured me that it is regular course of work, which is required for clearing any import consignment.
v. He never sold any imported goods to any local vendors. All the sales were dealt by Shri Abhay Jha and his associates. He has already submitted four invoices which were given to him by Shri Abhay Jha. On being asked he stated that he does not know any M/s Jai Maa Ambey Enterprises to whom invoices were raised by Shri Abhya Jha on behalf of M/s Golden International.
vi. He introduced Shri Waliur Rahaman to Shri Rajesh Kumar Sah, but his intention was not to import mis-declared goods through Waliur's company i.e., M/s Rahaman Enterprise. On being asked, he stated that both Shri Rajesh Kumar Sah and Shri Abhay Kumar Jha had imported one import consignment in the name of M/s Rahaman Enterprise. Shri Waliur Rahaman may give details of that import consignment.

(Copy of statement dated 28.08.2025 of Shri Ahammad Ali Mondal, is marked as RUD T1 to T4)

23. As new facts were emerged in this instant case so, it was pertinent to confront the key member of the betel nuts smuggling syndicate with the new facts of this case. Accordingly, **Shri Rajesh Sah** was again called for recording his statement on 02.09.2025 under Section 108 of the Customs Act, 1972. In the statement dated 02.09.2025, Shri Rajesh Sah, *interalia* stated that-

i. He knew about the two-import consignment (1) Air Waybill No. 618-30778871 Singapore Airlines Limited and (2) Bill of Entry No. 7359595 dated 20.12.2024, imported in the name of M/s Rahaman Enterprise. In the first import consignment Lab grown Gem Quality Rough Diamond were imported in the name of M/s Rahaman Enterprise. In the second consignment, Gypsum Compound Blue was imported in the name of M/s Rahaman Enterprise. He agreed that he assisted in the importation of above two consignments. On being asked, he stated that he had imported Lab grown diamonds for his client (Shri Prakash Singh) in the name of M/s Rahaman Enterprise.

ii. He knew the proprietor of M/s Rahaman Enterprise i.e. Shri Waliur Rahaman. He also met with Shri Waliur Rahaman in his office at New Town last year, where he (Waliur) gave him the copies of IEC Certificate, GST Certificate, PAN Card, Aadhar Card of his company, which was used for import of Lab grown diamonds for his client Shri Prakash Singh. The same documents were also forwarded to Shri Abhay Jha, and by using these documents, Shri Abhay Jha imported Gypsum Compound Blue under Bill of Entry No. 7359595 dated 20.12.2024. On being asked, he is unable to provide the verifiable details of his client Shri Prakash Singh.

iii. He agreed that he used to call Shri Waliur over WhatsApp and he met with Shri Waliur Rahaman once. Shri Ahammad Ali Mandal had introduced him with Shri Waliur Rahaman.

iv. On being asked regarding the person who took the delivery of the goods, he didn't comment over and stated that he didn't know who take the delivery of the imported goods.

v. He knew Shri Waliur Rahaman since last year. Shri Waliur along with Shri Ahammad Ali Mondal came to his office for discussion relating to importation of goods in the name of M/s Rahaman Enterprise and also in the name of M/s Golden Enterprise. He gave his contact numbers to Shri Waliur Rahaman. He communicated with said Waliur Rahaman over WhatsApp on few occasions.

vi. He don't have any enmity with Shri Waliur Rahaman.

vii. Shri Waliur Rahaman had forwarded the documents to him but he never took delivery of the imported goods.

viii. Shri Abhay Jha imported goods on behalf of M/s Golden International and he forwarded documents to Shri Abhay Jha.

ix. He knew about the past consignments of M/s Golden International.

x. Shri Abhay Jha told him that Gypsum Compound Blue was imported in these import consignments and Shri Abhay Jha took the delivery of the above imported goods.

xi. Shri Abhay Jha took the delivery of the imported goods.

xii. He didn't know why Shri Ahammad Ali Mandal stated that he (Rajesh Sah) had received the delivery orders.

xiii. On being asked regarding receiving of login credentials of the bank account of M/s Golden International, he agreed that Shri Mandal had given him login credentials of his ICICI Bank Account for import payments. Shri Mandal also shared login credentials to Shri Abhay Jha. Shri Mandal used to send OTP to Shri Abhay Jha for payment of miscellaneous expenses against import consignment.

(Copy of statement dated 02.09.2025 of Shri Rajesh Sah, is marked as RUD U1 to U5)

24. <u>Legal Provisions</u>

24.1. <u>Provisions of Customs Act, 1962</u>:

As per Section 2 of the Customs Act 1962:

Section 2(23): *the term "import", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;*

Section 2(25): *the term "imported goods" means any goods brought into India from a place outside India but does not include goods which have been cleared for home consumption;*

Section 2(22): *the term "goods" "includes-*

vessels, aircraft and vehicles; stores; baggage; currency and negotiable instruments; and any other kind of movable property';

Section 2(11:) *the term "customs area" means "the area of a customs station or a warehouse and includes any area in which imported goods or export goods are ordinarily kept before clearance by Customs Authorities';*

Section 2(13): *the term "customs station" 'means any customs port, customs airport or land customs station";*

Section 2(33): *the term "prohibited goods" means 'any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with';*

Section 2(39): *the term, "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113.*

Section 45. *Restrictions on custody and removal of imported goods*

(1) Save as otherwise provided in any law for the time being in force, all imported goods, unloaded in a customs area shall remain in the custody of such person as may be approved by the [Principal Commissioner of Customs or Commissioner of Customs] until they are cleared for home consumption or are warehoused or are transhipped in accordance with the provisions of Chapter VIII.

(2) The person having custody of any imported goods in a customs area, whether under the provisions of sub-section (1) or under any law for the time being in force,-

(a) shall keep a record of such goods and send a copy thereof to the proper officer;

(b) <u>shall not permit such goods to be removed from the customs area or otherwise dealt with, except under and in accordance with the permission in writing of the proper officer [or in such manner as may be prescribed]</u>.

3[(3) Nothwithstanding anything contained in any law for the time being in force, if any imported goods are pilfered after unloading thereof in a customs area while in the custody of a person referred to in sub-section (1), that person shall be liable to pay duty on such goods at the rate prevailing on the date of delivery of an [arrival manifest or import manifest] or, as the case may be, an import report to the proper officer under section 30 for the arrival of the convenience in which the said goods were carried.]

Section 111 of the Customs Act, 1962: Confiscation of improperly imported goods, etc.

....

d) *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.*

(f) of the Customs Act, 1962, any dutiable or prohibited goods required to be mentioned under the regulations in an arrival manifest or import manifest or import report which are not so mentioned;

(j) any dutiable or prohibited goods removed or attempted to be removed from a customs area or a warehouse without the permission of the proper officer or contrary to the terms of such permission;

Section 112, *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, harboring, 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 5 (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 6 [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.

Section 114AA. *Penalty for use of false and incorrect material. -*

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

Section 117. *Penalties for contravention, etc., not expressly mentioned*

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

Section 119. *Confiscation of goods used for concealing smuggled goods*

Any goods used for concealing smuggled goods shall also be liable to confiscation.

Section 141. *Conveyances and goods in a customs area subject to control of officers of customs*

(1) All conveyances and goods in a customs area shall, for the purpose of enforcing the provisions of this Act, be subject to the control of officers of customs.

(2) The imported or export goods may be received, stored, delivered, dispatched or otherwise handled in a customs area in such manner as may be prescribed and the responsibilities of persons engaged in the aforesaid activities shall be such as may be prescribed.

24.2 Provisions of Handling of Cargo in Customs Areas Regulations, 2009

"Regulation 1. Short title and commencement. -

(1) These regulations may be called the Handling of Cargo in Customs Areas Regulations, 2009.

(2) They shall come into force on the date of their publication in the Official Gazette.

…… …….. ……..

Regulation 2. Definitions. -

(1) In these regulations, unless the context otherwise requires, -

(a) "Act" means the Customs Act, 1962 (52 of 1962);

(b) "Customs Cargo Services provider" means any person responsible for receipt, storage, delivery, dispatch or otherwise handling of imported goods

and export goods and includes a custodian as referred to in section 45 of the Act and persons as referred to in sub-section (2) of section 141 of the said Act;

…… …….. ……..

Regulation 5. Conditions to be fulfilled by Customs Cargo Service provider -

The Customs Cargo Service provider for custody of imported goods or export goods and for handling of such goods in a customs area shall fulfill the following conditions, namely:-

(1) Provide the following to the satisfaction of the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, namely :

(i) Infrastructure, equipment and adequate manpower for loading, unloading, stacking, handling, stuffing and de-stuffing of containers, storage, dispatch and delivery of containers and cargo etc., including :-

(a) standard pavement for heavy duty equipment for use in the operational and stacking area;

…… ……. ……..

(d) storage facility, separately for imported, export and transshipment goods;

…… …….. ……..

(i) electronic weigh-bridge and other weighing and measuring devices;

…… …….. ……..

(n) security and access control to prohibit unauthorized access into the premises, and

…… ……. ……..

(o) such other equipment or facilities as the Board or Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may specify having regard to the screening, examination, custody and handling of imported or export goods in a customs area.

(ii) safe, secure and spacious premises for loading, unloading, handling and storing of the cargo for the projected capacity and for the examination and other operations as may be required in compliance with any law for the time being in force;

(iii) insurance for an amount equal to the average value of goods likely to be stored in the customs area based on the projected capacity, and for an amount as the Principal Commissioner of Customs or Commissioner of Customs, as the case may be may specify having regard to the goods which have already been insured by the importers or exporters.

…… …….. ……..

Regulation 6. Responsibilities of Customs Cargo Service provider. -

(1) The Customs Cargo Service provider shall -

(a) keep a record of imported goods, goods brought for export or transshipment, as the case may be, and produce the same to the Inspector of Customs or Preventive Officer or Examining Officer as and when required;

(aa) Provide information regarding arrival of the imported goods to the Deputy Commissioner or Assistant Commissioner of Customs immediately on arrival of said goods in the customs area and also information about their departure after the clearance thereof.

(b) keep a record of each activity or action taken in relation to the movement or handling of imported or export goods and goods brought for transshipment;

…… …….. ……..

(f) not permit goods to be removed from the customs area, or otherwise dealt with, except under and in accordance with the permission in writing of the Superintendent of Customs or Appraiser;

…… …….. ……..

(h) not permit any import cargo to enter the customs area or be unloaded therein without the import report or the import manifest having been filed with the Deputy Commissioner of Assistant Commissioner of Customs;

…… …….. ……..

(i) be responsible for the safety and security of imported and export goods under its custody;

(j) be liable to pay duty on goods pilfered after entry thereof in the customs area;

…… …….. ……..

(q) abide by all the provisions of the Act and the rules, regulations, notifications and orders issued thereunder."

24.3 <u>Relevant rules under Sea Cargo Manifest and Transhipment Regulations, 2018 are as under</u>:-

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

…….

…….

e. be responsible for the safety, security and delivery of imported, export goods or coastal goods under its custody;

……..

……..

11. Suspension or revocation of approval for appointment of a Customs Cargo Service Provider :

(1) The Commissioner of Customs may, subject to the provisions of these regulations, suspend or revoke the approval granted to the Customs Cargo Service provider subject to the observance of procedure prescribed under regulation 12 and also order for forfeiture of security, if any, for failure to comply with any of the provisions of the Act and the rules, regulations, notifications and orders made thereunder;

(2) Notwithstanding anything contained in sub-regulation (1), the Commissioner of Customs may, in appropriate cases where immediate action is necessary, suspend the approval granted to a Customs Cargo Service provider where an enquiry against such Customs Cargo Service

provider is pending or contemplated.

12. Procedure for suspension or revocation of approval and imposition of penalty:-

(1) The Commissioner of Customs shall issue a notice in writing to the Customs Cargo Service provider stating the grounds on which it is proposed to suspend or revoke the approval and requiring the said Customs Cargo Service provider to submit within such time as may be specified in the notice not being less than thirty days, to the Assistant Commissioner or Deputy Commissioner of Customs nominated by him, a written statement of defence and also to specify in the said statement whether the Customs Cargo Service provider desires to be heard in person by the said Assistant Commissioner or Deputy Commissioner of Customs.

(2) On receipt of the written statement from the Customs Cargo Service provider, or where no such statement has been received within the time-limit specified in the notice referred to in sub-regulation (1), the Assistant Commissioner or Deputy Commissioner of Customs may inquire into such of the grounds as are not admitted by the Customs Cargo Service provider.

(3) The Assistant Commissioner or Deputy Commissioner of Customs shall, in the course of inquiry, consider such documentary evidence and take such oral evidence as may be relevant or material to the inquiry in regard to the grounds forming the basis of the proceedings and he may also put any question to any person tendering evidence, for or against the Customs Cargo Service provider, for the purpose of ascertaining the correct position.

....

(8) If any Customs Cargo Service provider contravenes any of the provisions of these regulations, or abets such contravention or who fails to comply with any provision of the regulation with which it was his duty to comply, then, he shall be liable to a penalty which may extend to fifty thousand rupees.

Regulation 11*. Suspension of operations or revocation of registration of an authorised carrier. -*

(1) The jurisdictional Commissioner of Customs may revoke the registration of the authorised carrier, for failure to comply with any provisions of the regulations.

(2) The Commissioner of Customs of any customs station on reasonable belief that operations of such authorised carrier is detrimental to the interest of revenue, may suspend their operation in his jurisdiction by an order stating the grounds of suspension.

(3) The Commissioner of Customs shall, within fifteen days from the date of such suspension order, shall give an opportunity of hearing to the person and pass such order within fifteen days from the date of the said hearing, as he deems fit, either revoking the suspension or continuing it for a further period not exceeding ninety days from the date of suspension, as the case may be.

Provided that where the suspension against the authorised carrier has been continued, the Commissioner of Customs concerned shall intimate to the jurisdictional Commissioner of Customs, about the order within fifteen days from the date of issue of such order.

Regulation. 12*-* ***Procedure for revocation of registration****.- (1) The* *jurisdictional Commissioner of Customs shall issue a notice in writing to the authorised carrier stating the grounds on which it is proposed to revoke the registration and requiring the said person to submit within such time as may be specified in the notice not being less than thirty days, to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, nominated by him, a written statement of defence and also to specify in the said statement whether he desires to be heard in person by the said Deputy Commissioner of Customs or Assistant Commissioner of Customs.*

(2) On receipt of the written statement from the authorised carrier, or where no such

statement has been received within the time-limit specified in the notice, the Deputy Commissioner of Customs or Assistant Commissioner of Customs, may inquire into the grounds of the revocation as stated in the notice.

(3) The Deputy Commissioner of Customs or Assistant Commissioner of Customs, shall in the course of inquiry, consider such documentary evidence and take such oral evidence as required for inquiry and he may also put any question to any person tendering evidence, for or against the authorised carrier, for the purpose of ascertaining the correct position.

(4) The authorised carrier shall be entitled to cross-examine the persons examined in support of the grounds forming the basis of the proceedings and where the Deputy Commissioner of Customs or Assistant Commissioner of Customs, declines to examine any person on the grounds that his evidence is not relevant or material, he shall record his reasons in writing for so doing.

(5) Deputy Commissioner of Customs or Assistant Commissioner of Customs, shall prepare a report of the inquiry recording his findings after the conclusion of the inquiry.

(6) The jurisdictional Commissioner of Customs shall provide to the authorised carrier a copy of the report of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, and shall require the authorised carrier to submit within the specified period not being less than thirty days any submission against the findings of the Deputy Commissioner of Customs or Assistant Commissioner of Customs.

(7) The jurisdictional Commissioner of Customs shall, after considering the report of the inquiry, and the submission thereon, if any, made by the authorised carrier, pass such orders as he deems fit.

***Regulation 13*- *Imposition of Penalty*.** *-An authorised carrier who contravenes any provision of these regulations shall be liable to a penalty which may extend to rupees fifty thousand.*

24.4 Case References-

24.4.1. In a similar case "Speedy Multimodes Ltd." V/s Commissioner of Customs (General) Navi Mumbai, Hon'ble CESTAT, West Zonal Bench, Mumbai (Final Order No. A/85257/2024-WZB in Appeal No. C/86362/2023 in Misc Application No. C/85495/2023, decided on 4-3-2024) has opined that *"We find that Section 117 of Customs Act, 1962 provide for imposition of penalty on any person who contravenes any provision of the said Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply,* *where no express penalty is elsewhere provided for such contravention or failure, to be liable to a penalty not exceeding four lakhs rupees. The maximum amount of penalty prescribed under section 117 initially at Rs. One lakh was revised upwards to Rs. Four lakhs, with effect from 1-8-2019. The detailed discussions in the preceding paragraphs clearly prove that the appellants not only failed to fulfil the conditions and to abide by the responsibilities reposed on them as CCSP, but also failed to rectify the situation as one another attempt was made again for illegal removal of seized red sanders, which was identified by Customs and on which the Commissioner of Customs had passed an order on 18-11-2020. Hence, there are clear violations of the HCCAR and Section 141(2) of the Customs Act, 1962 by the appellant and thus we do not find any infirmity in the impugned order imposing penalty under section 117 ibid on the appellants."*

24.4.2. In another case "Container Corporation of India" V/s Commissioner of Customs, Nhava Sheva, Hon'ble High Court of Judicature at Bombay (Customs Appeal (L) No. 33496 of 2023 with Interim Application (L) No. 33531 of 2023, decided on 6-12-2023) has observed that-

On a plain reading of Section 117 of the Customs Act, it is quite clear that the provision pertains to penalties for contravention of the provisions of the Act or in the event of abetment of any such contravention and/or failure to comply with the provisions of the Act, with which the person was under a duty to comply and where no express penalty elsewhere is provided for such contravention or failure, it is only in that Section 117 can be invoked. Thus, Section 117 of the Customs Act is an independent provision inter alia dealing with the contravention of the provisions of the Act.

In the facts and circumstances of the present case, the Commissioner was justified in imposing a penalty for contravention of the provisions of Customs Act by the appellant in relation to the goods in question. Also the appellant has not raised a dispute, as the contention of the appellant is that there cannot be a simultaneous penalty under section 117 of the Customs Act and Regulation 12(8) of the 2009 Regulations. Thus, no fault can be found on the penalty of Rs. 4,00,000/- as imposed under section 117.

In so far as the imposition of penalty under Regulation 12(8) is concerned, Regulation 12(8) of the 2009 Regulation mandates that if the Custom Cargo Service Provider (appellant in the present case) contravenes any of the provisions of the said Regulations or abets such contravention or fails to comply with any provisions of the regulation with which it was his duty to comply, then he shall be liable to a penalty which may extend to fifty thousand rupees. In the present case, there is a clear contravention of Regulation 5 and Regulation 6, as noted above, hence, the penalty under Regulation 12(8) cannot be faulted.

25. OUTCOME OF THE INVESTIGATION vis-à-vis LEGAL POSITION:

i. From the findings of the investigations carried out by this Directorate pursuant to the tampering of container, removal of betel nuts and exchange/ replacement with declared goods, the corroborative evidences collected during enquiry read with the relevant legal provisions for the time being in force, the following appears to emerge.
ii. Specific intelligence was developed by the officers of Directorate of Revenue Intelligence, Kolkata Zonal Unit to the effect that huge quantity of mis-declared foreign origin Betel/Areca Nuts were imported in the name of

M/s Golden International, Vill. Itinda, Dakhin Nikaripara, P.S. Basirhat, Dist. North 24 Pgs. (WB), PIN-743292 in Phonex CFS. Intelligence also suggested that the syndicate developed a modus operando, where smuggled betel nuts were imported in the guise of Gypsum Compound Blue and the smuggled betel nuts were removed and replaced with the declared goods in connivance with the CFS authority.

iii. Acting on specific intelligence an import consignment of M/s Golden International was interdicted by the Officer of DRI, KZU. The importer M/s Golden International had declared the import goods as Gypsum Compound Blue. The goods were examined on 27.01.2025 at Phonex CFS in presence of Shri Binod Kumar Singh, representative of importer, representative of Shipping Line Agent, representative of CFS, Customs Officers and DRI Officers. On examination the goods were found to be kept on twenty pallets. All the pallets were kept grounded inside the container and the height of the pallets was approximately half in height of the container. And no pallets were found kept one upon another. The goods appeared to be Gypsum compound Blue, which was declared in the Bill of Entry. Further on visual inspection of the container, marks of tampering like cut and welding from inside the container, were found. The nut-bolts of the container, where the Agent Seal and RFID Seal was fixed, also found to be tampered and welded from inside. After examination of the above container, the goods were properly stuffed inside the container as it were kept in its previous form and then the container was sealed with the Customs OTL bottle seal. Then, the container was weighed at the weighing scale installed at Phonex Logistics Private Limited, Container Freight Station and the Gross weight (weight of goods and weight of container) was found 31140 Kg., however at the time of entry into Phonex CFS, the Gross weight of the same container was 32580 Kg., which appeared to be huge difference of 1440 Kgs.

iv. **Shri Binod Kumar Singh**, who was present during the course of examination of container No. UESU5023537/40' failed to reveal any verifiable details of the actual importer of the subject import consignment rather, he narrated an imaginary and concocted story of one Shri Mahadev Sharma as owner of the import goods. As Shri Singh was the representative and sole contact person of Shri Mahadev, so a summons in the name of Shri Mahadev Sharma was handed over to Shri Singh, which Shri Singh assured that he would hand over the summons to Shri Mahadev. Shri Singh didn't disclose identity of any other person related to the above import consignment.

v. The proprietor of M/s Golden International i.e., Smt. Parvin Bibi Mondal informed that her husband **Shri Ahammad Ali Mondal looks after the business affairs of M/s Golden International.** Shri Mandal has stated that the subject consignment was imported by one Shri Mahadev Sharma. Shri Mahadev had cleared about 04 containers earlier, which Shri Mondal never checked the import goods. Shri Mondal has taken the name of one Shri Rajesh Sah, who introduced him with Shri Mahadev. Shri Mondal has submitted mobile numbers of Shri Mahadev and Shri Rajesh Sah. Shri Mondal has also identified Shri Binod Kumar Singh, who was present at the time of examination of the subject container, as associate of Shri Mahadev. **He has submitted four invoices mentioning domestic sale of the import goods, which later found to be fake and forged since the**

buyer has denied to have bought Gypsum compound blue. The GST registration of the domestic buyer is also found to be cancelled prior to import of the goods by M/s Golden International.

vi. In the course of investigation, **it became clear that smuggled betel nuts were replaced by Gypsum Compound Blue and goods were replaced at Phonex CFS only since the subject container entered into the Phonex CFS immediately after it was scanned at Container Scanning Division.**

vii. As the container was found to be tampered from inside, the concerned Shipping Line Agent Shri Tapan Ghosh of M/s Consolidated Shipping Line India Pvt. Ltd. was called for. **Shri Ghosh has observed that the container was tampered at various sides and noticed that the nut-bolts (where the Seals were fixed) of the above container was welded and sealants of other nut-bolts were also tampered. He further observed that there were 3-4 major inserts and sections on the wall and roof, which appears to be altered recently. The floor of the above container was also found to be damaged. The tampering of nut-bolts, walls and roof are not in natural process, but it appears that the same has been done for opening the container to get access of the goods inside. Shri Ghosh has informed that the subject import consignment was not a free hand consignment, but was requested to be sent to Phonex CFS by Shri Mahadev Sharma @ Shri Abhay Jha.** He has submitted the photographs of interior of the container taken on at load port. He also confirmed the anomalies in the scanning images of the same container scanned on two different occasions.

viii. The CHA of the previous import consignment of M/s Golden International has informed that one Shri Pradeep Mishra had forwarded him documents for clearance of previous import consignments of M/s Golden International. He did not give the verifiable details of said Pradeep Mishra.

ix. The associate of Shri Abhay Jha i.e., **Shri Rajesh Sah was called for interrogation, where Shri Sah admitted that he along with Abhay Jha and other associates met with Shri Ahammad Ali Mandal at Bashirhat**. He also admitted that he gave Rs.20,00,000/- to Shri Ahammad Ali. **Shri Sah also accepted that he had deleted all the WhatsApp calls history with Shri Abhay Jha and Shri Ahammad Ali Mandal with a *malafide* intention to tamper the valuable evidence.** Shri Sah was in contact with Shri Abhay Jha after booking the case. He also informed that Shri Abhay Jha used to deposit cash in the bank account of M/s Golden International through ATM deposit for payments of Customs Broker/Customs duty. Shri Sah took the control over the ICICI Bank of M/s Golden International.

x. Further, Shri Binod Kumar Singh was again called for confrontation with the facts emerged during the course of investigation. **He admitted that the name of "Mahadev Sharma" was an imaginary name and on the instruction of Shri Abhay Jha, he took that name for misleading the ongoing investigation. Shri Abhay Jha informed him that he had imported betel nuts in the consignment of M/s Golden International and he had exchanged the betel nuts with declared goods in Phonex CFS before examination with the help of CFS persons.** He admitted that betel nuts (Supari) were imported in the consignment of M/s Golden International in container No. UESU5023537/40'. He further accepted that the container was cut & opened to exchange the goods in CFS area only and this is the sole reason behind the difference in scanning images, difference in weight and fresh welding & cut marks on the container. He further stated that Shri Abhay Jha had fear of these evidences and hence he is continuously absconding. It was revealed that Shri Mahadev Sharma was a fictitious name and the person behind the name is Shri Abhay Jha, who was previously arrested in smuggling of betel nuts case. Above Shri Rajesh was also an associate of Shri Abhay Jha. Both of them were engaged in the smuggling of betel nuts in previous occasions also.

xi. The scanning images of the above six import consignments imported through container Nos. CAIU8242810/40', TDRU6298240/40', XRSU9177360/40', UESU5023537/40', CCSU5556638/40', VOSU8801367/40' revealed that the goods imported in container Nos. CAIU8242810/40' and VOSU8801367/40' are kept on the pallets inside therein. However, the rest of consignments including the current (live) consignment were not placed in pallets, whereas as per all the respective Bills of Lading (B/L), it is mentioned that all the goods are kept in pallets. The goods stuffed in container nos. TDRU6298240/40', XRSU9177360/40', UESU5023537/40' and CCSU5556638/40' resembles the pattern of stuffing mis-declared Betel (Areca) nuts. **Also, it can be seen from the pattern of the scanning images that though the goods are same i.e. gypsum Compound Blue with same quantity i.e. 26800 kgs but the images differ from one another.** This implies that the goods which have been cleared were actually betel / areca nuts, which was later replaced with declared goods and the mis-declared goods have been removed in the CFS area only.

xii. The concerned Shipping Line/Container Agent of the previous five import consignment of the syndicate was M/s Austere Logistic Pvt. Ltd. M/s Austere Logistic Pvt. Ltd. was the Shipping Line/Container Agent in respect of five containers i.e., CAIU8242810/40', TDRU6298240/40', XRSU9177360/40', CCSU5556638/40', VOSU8801367/40. On enquiry, it was found that all the above five containers were **intentionally requested to place in the Phonex CFS** for the purpose of replacement of mis-declared goods with declared goods. **The current (Live) consignment was also requested to be placed in Phonex CFS with ulterior motive to replace betel nuts with declared goods.**

xiii. Now, it was established that the original imported goods were 26.80 MT of Split Areca/Betel nuts, which were removed and subsequently replaced with the declared goods i.e., Gypsum Compound after tampering the container No. UESU5023537/40', which is supported by the corroborative evidences like, **significant differences in scanning images of same container scanned on dated 28.12.2024 and 28.01.2025**; **difference of 1440 Kg of weight of the same container evaluated on two occasions**; **marks of tampering like cutting and welding from inside the container was found during the course of examination**; **nut-bolts of the container, where the Agent Seal and RFID Seal was fixed, also found to be tampered and welded from inside. The importer M/s Golden International also denied to claim the goods imported in the name of M/s Golden International.** The total value of the goods i.e. 26.80 MT of Split Areca/Betel Nuts, removed and exchanged with declared goods i.e., Gypsum Compound was found to the tune of **Rs.1,49,92,906/-**

(Rupees one crore forty-nine lakhs ninety-two thousand nine hundred and six only).

xiv. From the investigation, it appears that **Shri Abhay Jha is the mastermind of betel nut smuggling syndicate**, who has past history of smuggling of betel nuts with the help of his other associates. In this present case, Shri Abhay Jha and his associate Shri Binod Kumar Singh has fraudulently obtained four SIM Cards having mobile numbers 8981373444, 8981373433, 8981373434 and 8981373446 from a Topsia based SIM vendor. Shri Jha has distributed those SIM cards among the key persons of the betel nut smuggling syndicate. He himself used to talk with mobile number 8981373444 to communicate with other related persons. The above four mobile numbers were procured on the same day i.e., 22.10.2024 at morning hours. The users of the above four numbers were communicating within themselves mostly. However, Shri Abhay Jha has communicated with the staff of Phonex few times. And after initiation of the investigation, they stopped their communication altogether to escape themselves from the ongoing investigation. Shri Abhay Jha operated and run the betel nut smuggling syndicate in a very organized and systematic manner. His associate fraudulently procured IEC from different person and on that IEC he imports (smuggles) prohibited goods into Phonex CFS and from there he with the help of his associate in CFS tamper the container and remove prohibited goods and exchange the prohibited goods with declared goods. Shri Abhay Jha had conducted such smuggling activities in the above manner in previous occasions also. Shri Abhay Jha had procured smuggled betel nuts in the name of M/s Golden International in several occasions. In another case, betel nuts of foreign origin was seized by the Officers of the DRI, which also belonged to the same syndicate.

xv. Further, Shri Anjan Ghosh, General Manager of Phonex CFS has stated that the consignment under container no. UESU5023537 **was allotted to them on free hand basis**. **However, the concerned Shipping Line has informed that Shri Mahadev Sharma @ Abhay Jha has requested over email for shifting the above container to Phonex CFS**. The mail was also forwarded to the Phonex CFS, however, **the General Manager has given the false statement in this regard. Shri Ghosh was unable to justify the reason behind the significant difference of scanning images of the same container at two occasions. He also failed to justify the reason for difference in weight of the same container in two occasions. Shri Ghosh didn't show the CCTV footage of the container No. UESU5023537/40' throughout the period of entering into CFS till 27.01.2025.**

xvi. Shri Rehan Khan, Chief Operating Officer of M/s Phonex CFS has stated that one PTZ (Pan, Tilt & Zoom) camera installed at their CFS which covers almost CFS area from the high mast, which was under repair since November 2024 and they had already informed to Customs Authority on 08.11.2024 about this. **He also admitted that the scanning images of the same container was different. However, he has not justified the reason for difference of weight of cargo in two different occasions. He stated that it is common operational practice for trailers (chassis) and prime movers (also known as "horses") to be interchanged multiple times, however, he didn't inform the RTO for such changes,**

as they have to change the number plates of the chassis. He further stated that a full re-examination of the CCTV footage was undertaken. It was observed that the container in question may not have remained visible in the static CCTV coverage due to operational factors such as high-stacking (up to four stack), middle yard placement/stacking or internal movement within yard that have partial camera visibility. It is also to state that the PTZ camera was sent for repair on 2nd November 2024, with formal intimation submitted to the Customs department on 8th November 2024. **A Total six (06) numbers of import containers (including live container) were imported by this smuggling syndicate and all the six containers were intentionally brought into Phonex CFS with an intention to remove mis declared betel nuts and to replace with declared goods with the connivance of the CFS authority. The goods were removed and replaced in the Phonex CFS premises.**

xvii. The other staffs of Phonex CFS i.e., Shri Swarup Mondal, Shri Rajesh Singh and Shri Babu Paul were interrogated. All are stated more or less same things as other persons of CFS as stated above. However, Shri Rajesh Singh has assured that he would submit the previous details of invoices of previous consignments and the payment details thereof, but he has not submitted the same. **Shri Swarup Mondal has informed that the current consignment was free hand consignment, but during investigation it was found that the container was requested for shifting into Phonex CFS under intimation to the CFS persons**. **Shri Babu Paul, Customer care executive of Phonex CFS has communicated so many times with said Shri Abhay Jha, how he didn't remember the context of the communication. He communicated with Shri Abhay Jha even after booking of the case.**

xviii. **From the above facts, it is very clear that without the connivance of M/s Phonex CFS i.e. the Custodian of goods, any tampering or alteration is completely impossible. The arrival port survey report, which was conducted by the representatives of Shipping line as well as CFS Phonex at NS Docks, Kolkata, clearly said that the said Container was in sound condition and there was no evidence of any tampering before arrival at Phonex CFS. Therefore, it is amply clear that tampering in the container was done in the premises of the custodian, i.e. M/s Phonex CFS and actual imported goods were exchanged with declared goods at the custodian premises only. Further, examination of Container scanning images dated: 28.12.2024 and 28.01.2025, it is observed that staking of goods can not be changed inside the sealed container without its opening. This was the responsibility of the custodian to keep the not-clean container under CCTV surveillance until its examination by the Customs Authorities, however, there was no traces found regarding movement / security of the said container inside the CFS. This is clear violation of the provisions of the Handling of Cargo in Customs Areas Regulations, 2009.**

xix. The SIM vendor Shri Ramesh Dubey admitted that he gave four SIM cards to Shri Abhay Jha and Shri Binod Kumar Singh, however, he didn't know the usage and intent of the above two persons with those SIM cards. The registered subscriber of the mobile number 8981373434 i.e., Shri Tapan Shuili stated that he never used mobile number 8981373434 and someone has fraudulently misused his Aadhar card and procured SIM card in his name. Name of Shri Pradeep Mishra has been appeared, however there is no verifiable details of said Pradeep Mishra.

xx. Shri Abhay Jha didn't join the investigation intentionally, since he knew that there was sufficient evidence of his involvement in the smuggling of betel nuts in the current consignment. Though he was summoned, he didn't appear before the DRI Officers for recording his statement. Shri Abhay Jha from his overseas contacts procured betel nuts in import consignment and shifts the same container to Phonex CFS. He with the help of staff of Phonex CFS tampers (cut) and opens the container and then exchanges the smuggled betel nuts with declared goods. In this case, Shri Abhay Jha and his associate Shri Rajesh Sah fraudulently procures IEC from Shri Ahammad Ali Mandal and imported smuggled betel nuts and changed the smuggled goods in Phonex CFS. Shri Binod Kumar Singh is also a key associate of the syndicate, who procures pre-activated SIM cards from SIM vendors and give logistic supports to the syndicate members. Shri Singh tried to mislead the investigation by creating an imaginary name of "Mahadev", so that DRI could not doubt over his friend Shri Abhay Jha. Shri Binod Kumar Singh, Shri Rajesh Sah and Shri Abhay Jha has a previous track record of smuggling of betel nuts and had arrested in betel nuts smuggling cases.

xxi. It appears from the investigation that Shri Abhay Jha, Shri Rajesh Sah, Shri Binod Kumar Singh knew that betel nuts were being smuggled and same exchanged in Phonex CFS. **The Phonex CFS has provided facilities and allowed removal of smuggled betel nuts and exchanging with declared goods. M/s Phonex CFS has mislead the investigation by stating that the container moved to their CFS as being free cargo but from the e-mail of the importer and that of the shipping lines it is clearly established that it was deliberately moved to the Phones CFS with an ulterior motive.** The CFS through its staff has played a key in exchange of betel nuts with declared goods. Shri Ahammad Ali Mandal and Shri Binod Kumar Singh initially misled the investigation by narrating false and concocted story and tried to save Shri Abhay Jha and his betel nuts smuggling syndicate. It appears that they have knowingly indulged themselves in smuggling of betel nuts having conscious knowledge that the smuggled betel nuts were meant to be smuggled into India and knew that the smuggled betel nuts were liable to confiscation under Section 111 of the Customs Act, 1962. It appears that Shri Abhay Jha @ Mahadev Sharma, Shri Rajesh Sah, Shri Binod Kumar Singh, Shri Ahammad Ali Mandal held themselves liable for penal action under Section 112(a) and Section 112 (b) of the Customs Act, 1962. It also appears that Shri Binod Kumar Singh, Shri Ahammad Ali Mandal, Shri Rajesh Sah and Shri Abhay Jha tried to mislead the investigation by giving false documents, statements, declarations and incorrect materials, thus Shri Binod Kumar Singh, Shri Ahammad Ali Mandal, Shri Rajesh Sah and Shri Abhay Jha have held themselves liable for penal action under Section 114AA of the Customs Act, 1962. The Phonex CFS has facilitated in tampering of container and removal of smuggled betel nuts, changing of betel nuts with declared goods, hence the Shri Rehan Khan, Shri Anjani Ghosh, Shri Rajesh Singh and M/s Phonex CFS held liable for penal action under Section 117 of the Customs Act, 1962. Further, the custodian M/s Phonex

CFS failed to ensure the responsibilities mentioned in Handling of Cargo in Customs Areas Regulations, 2009 and SCMTR, 2018 and thus held liable for penal action under Regulation 11 and 12 of Handling of Cargo in Customs Areas Regulations, 2009 and Regulation 13 of the SCMTR, 2018.

xxii. M/s Consolidated Shipping Line (India) Pvt. Ltd. is the authorized agent of managing and handling of overseas Shipping Line M/s Swen Container Line. Shri Tapan Ghosh of M/s Consolidated Shipping Line (India) Pvt. Ltd. has failed to provide the copy of the overseas Bill of Export of the subject consignment imported under B/L No. SWENPKGCCU2412871 dated 19.12.2024, which may indicate that the goods declared in overseas Bill of Export was different from the goods declared in the above Bill of Lading. Further, the subject container No. UESU5023537/40' was an old and damaged container. There were major inserts and sections on the wall as well as on the top of the container, which was further used for cutting of walls and opening of the container from inside. Cutting and welding was done on previous inserts and sections. The welding marks were found to be recently. It was also noticed that the nut-bolts (where the Seals were fixed) of the above container was welded and sealants of other nut-bolts were also tampered from inside the container.

xxiii. From the investigation conducted and available evidences, it appears that entire syndicate of persons including the CFS Phonex and its employees were actively involved in dealing and smuggling of Areca / betel nut by way of mis-declaring it, which is a 'prohibited goods' under the Central Govt. Policy. Hence, it appears to be the violation of the various provisions of the Customs Act, 1962.

26. <u>ROLE PLAYED BY ENTITIES/PERSONS</u>:

i. **<u>Role played by M/s Golden International</u>:** In the instant case mis-declared betel nuts were imported in the guise of 'Gypsum Compound Blue' by M/s Golden International. As of now total five numbers of import consignments (including the current live consignment) were imported in the name of M/s Golden International. Shri Ahammad Ali Mandal of M/s Golden International had voluntarily forwarded the IEC Certificate, GST Certificate, Aadhar Card, PAN Card of M/s Golden International to the key member of the betel nuts smuggling syndicate and by using these documents. In instant case, the key person of the syndicate imported mis-declared and prohibited betel nuts, which is liable for confiscation under Section 111 of the Customs Act, 1962 and thus rendered for penalty under Section 112(a)(i) of the Customs Act. The mis-declared betel nuts were removed and replaced with declared goods in Phonex CFS. By this action M/s Golden International is liable for penalty under Section 112(b)(i) of the Customs Act, 1962.

ii. **<u>Role played by Shri Ahammad Ali Mandal Husband of the Proprietor of M/s Golden International</u>:** Shri Ahammad Ali Mandal has opened the company M/s Golden International in the name of his wife Smt. Parvin Bibi Mondal. Smt. Parvin Bibi Mondal is the proprietor of M/s Golden International, however, Shri Ahammad Ali Mandal used to operate and manage the business affairs of M/s Golden International. Shri Mandal has stated that the subject import consignment of M/s Golden International was imported by the key person of the betel nuts smuggling syndicate. He stated an imaginary name of Shri Mahadev Sharma, who imported the subject goods on his behalf. He told a false and concocted story about his meeting with said imaginary person Shri Mahadev. Later he admitted that Shri Abhay Jha is the person behind the imaginary name of Shri Mahadev Sharma. He has submitted fake and forged copies of Invoice No. GI/24-25/001 dated 28.11.2024, GI/24-25/002 dated 05.12.2024, GI/24-25/003 dated 15.12.2024, GI/24-25/004 dated 16.01.2025, which was handed over by Shri Abhay Jha. He took Rs.20,00,000/- from the other key person of the syndicate i.e., Shri Rajesh Kumar Sah for running his business. He gave his IEC and allowed Shri Abhay Jha for importation of mis-declared betel nuts in the name of M/s Golden International. Shri Abhay Jha had imported 04 consignments using the IEC of M/s Golden International. He knows that mis-declared betel nuts were imported by using his company M/s Golden International. He has voluntarily forwarded his documents viz., IEC Certificate, GST Certificate, Aadhar Card, PAN Card of M/s Golden International to Shri Rajesh Kumar Sah. He knew and met with the main key members of the betel nuts smuggling syndicate i.e., Shri Abhay Jha, Shri Rajesh Kumar Sah and Shri Binod Kumar Singh. He didn't provide any verifiable details of Shri Abhay Jha, whom he met on several occasions. It appears that Shri Ahammad Ali Mandal of M/s Golden International has knowingly forwarded his documents to the mastermind and assisted in importation of smuggled betelnuts, being prohibited goods. He clearly knew that by mis declaring he has made goods liable of confiscation under Section 111 of the Customs Act, 1962. His involvement as importer of the mis-declared goods has rendered him liable for penalty under Section 112(a)(i) of the Customs Act. Further as an importer he knew that the goods which he imported were mis-declared, and the same were removed and exchanged with declared goods in Phonex CFS. He knew that he has dealt with the goods which are liable for confiscation. By his action he has rendered himself to penalty under Section 112(b)(i) of the Customs Act, 1962. Further, Shri Ahammad Ali Mandal of M/s Golden International has intentionally and knowingly made false statement and submitted fake and forged documents with respect the import consignment of M/s Golden International. Thus, he has made himself it liable to penalty under Section 114AA of the Customs Act, 1962.

iii. **<u>Role played by Shri Abhay Jha</u>**: Shri Abhay Jha appears to be the mastermind of the betel nuts smuggling syndicate. He has previous track records of smuggling of betel nuts, where he was arrested in a previous case. Shri Abhay Jha deliberately didn't participate in the ongoing investigation and absconded during the period of investigation. Though he was handed over summons through his associate Shri Binod Kumar Singh, despite he didn't appear before the DRI Officer for recording his statement. Shri Abhay Jha has created a name of "Shri Mahadev Sharma" as the representative of M/s Golden International and told his other associates to take that false/imaginary name whenever required for identification purpose. On the instruction of Shri Abhay Jha, his associates took the imaginary name and narrated a false and concocted story. Shri Abhay Jha has forwarded false and forge invoice regarding previous domestic sale of import goods through Shri Ahammad Ali Mandal of M/s Golden International. He with the help of his associate has procured four number of pre-activated SIM cards fraudulently and communicated through these mobile numbers. Shri Jha has imported mis-declared betel nuts in the name of M/s Golden International from his overseas contacts. He requested the concerned Shipping Line to shift the import container UESU5023537/40' under intimation to the custodian M/s Phonex CFS. He has contacts in M/s Phonex CFS, whom he used to call for knowing position and development of exchanging status of his import consignment. He with the help of his associate in M/s Phonex CFS, tampered the subject container and removed 26800 Kgs of betel nuts and filled the same with the declared goods i.e., Gypsum Compound in 20 pellets, which was clearly evident from the scanning images of the same container UESU5023537/40' scanned on 28.12.2024 and 28.01.2025. The scanning image dated 28.12.2024 shows the goods kept in bags, while the scanning image of same container dated 28.01.2025 indicates the goods kept in pellets and the volume of the goods were found to be half in comparison to the first scanning image. He clearly knew that by mis declaring he has made goods liable of confiscation under Section 111 of the Customs Act, 1962. His involvement as beneficiary importer of the mis-declared goods has rendered him liable for penalty under Section 112(a)(i) of the Customs Act. Further as a beneficiary importer he knew that the goods which he imported were mis-declared. He also knew that the import goods i.e., betel nuts were removed and exchanged with declared goods in Phonex CFS. He knew that he has dealt with the goods which are liable for confiscation. By his action he has rendered himself to penalty under Section 112(b)(i) of the Customs Act, 1962. Further, Shri Abhay Jha has intentionally and knowingly submitted fake and forged documents and declarations with respect the import consignment of M/s Golden International. Thus, he has made himself it liable to penalty under Section 114AA of the Customs Act, 1962.

iv. **Role played by Shri Rajesh Sah**: Shri Rajesh Sah appears to be one of the key person of the betel nuts smuggling syndicate. He has previous track records of assisted / abetted in smuggling of betel nuts, where he was arrested in a similar type of case. His role was to collect IEC Certificate, GSTIN certificate, Aadhar Card, PAN Card and other documents of different IEC card holder and to hand-over the same to the mastermind of the syndicate i.e., Shri Abhay Jha. In this case, he contacted with Shri Ahammad Ali Mandal through a Bank staff and received required documents and handed over the same to Shri Abhay Jha. He on behalf of Shri Abhay Jha, has paid Rs.20,00,000/- for miscellaneous expenses for importation of smuggled betel nuts. He controlled the banking transactions of M/s Golden International. He clearly knew that by mis declaring he has made goods liable of confiscation under Section 111 of the Customs Act, 1962. His involvement as associate of the beneficiary importer of the mis-declared goods has rendered him liable for penalty under Section 112(a)(i) of the Customs Act. Further as an associate of beneficiary importer he knew that the goods which he assisted in importation were mis-declared. He also knew that the betel nuts were removed and exchanged with declared goods in Phonex CFS. He knew that he has dealt with the goods which are liable for confiscation. By his action he has rendered himself to penalty under Section 112(b)(i) of the Customs Act, 1962. Further, Shri Rajesh Sah has intentionally and knowingly given false statement with respect the import consignment of M/s Golden International. Thus, he has made himself it liable to penalty under Section 114AA of the Customs Act, 1962.

v. **Role played by Shri Binod Kumar Singh**: Shri Binod Kumar Singh appears to be the other key person of the betel nuts smuggling syndicate. He was also arrested in another case of smuggling of betel nuts. His role was to procure pre-activated SIM cards fraudulently and to hand-over the same to the key person of the betel nuts smuggling syndicate. He also used to forward documents to the various key person relating to the importation of mis-declared goods. He along with the other syndicate person met with Shri Ahammad Ali Mandal of M/s Golden International. He as per instruction of Shri Abhay Jha narrated a false and concocted story of "Shri Mahadev Sharma", which he later admitted that "Mahadev Sharma" is an imaginary name of Shri Abhay Jha. He has given false statement regarding the mastermind of the betel nuts smuggling syndicate. Though he knows Shri Abhay Jha since more than 10 years, despite he didn't provide any verifiable details of Shri Abhay Jha. He as per instruction of Shri Abhay Jha, has presented himself as representative of M/s Golden International. He knows that smuggled betel nuts were imported in the name of M/s Golden International and the same were removed and exchanged with declared goods in Phonex CFS with the help of persons of Phonex CFS. He clearly knew that by mis-declaring he has made goods liable of confiscation under Section 111 of the Customs Act, 1962. His involvement as associate of the beneficiary importer of the mis-declared goods has rendered him liable for penalty under Section 112(a)(i) of the Customs Act. Further as an associate of beneficiary importer he knew that the goods which he assisted in importation were mis-declared. He also knew that the betel nuts were removed and exchanged with declared goods in Phonex CFS. He knew that he has dealt with the goods which are liable for confiscation. By his action he has rendered himself to penalty under Section 112(b)(i) of the Customs Act, 1962. Further, Shri Binod Kumar Singh has intentionally and knowingly given false statement with respect the import consignment of M/s Golden International. Thus, he has made himself it liable to penalty under Section 114AA of the Customs Act, 1962.

vi. **Role played by M/s Phonex Logistics Private Limited, CFS:** M/s Phonex CFS is the custodian for handling/clearance of import consignment of M/s Golden International. The staffs of the Phonex CFS have stated that the subject import container No. UESU5023537/40' was a free hand cargo, which was later confirmed that the subject consignment was requested to the Shipping line for shifting in Phonex CFS. The CCTV footage of the said container throughout the period kept in the CFS was also not provided by M/s Phonex CFS. Four numbers of import consignments of M/s Golden International were cleared from M/s Phonex CFS, however, none of the staff has provided the name of the contact person of M/s Golden International neither they had provided any verifiable details of that person. All the import consignments of M/s Golden International were knowingly and intentionally placed in Phonex CFS for the purpose of removing and replacing of misdeclared and prohibited betel nuts with declared goods. In the instant case mis-declared and prohibited betel nuts were imported in the guise of 'Gypsum Compound Blue' by M/s Golden International, which was later removed and replaced with declared goods in the premises of M/s Phonex Logistics Private Limited, CFS. The CFS has illegally allowed for replacing of mis-declared and prohibited betel nuts in its premises after tampering the said import container No. UESU5023537/40'. The key person of the syndicate, in connivance with the Phonex CFS imported mis-declared and prohibited betel nuts, which is liable for confiscation under Section 111 of the Customs Act, 1962 and thus rendered for penalty under Section 112(a)(i) of the Customs Act. The mis-declared betel nuts were removed and replaced with declared goods in Phonex CFS. By this action M/s Phonex Logistics Private Limited, CFS is liable for penalty under Section 112(b)(i) of the Customs Act, 1962. The custodian M/s Phonex CFS has facilitated in tampering of container and removal of smuggled betel nuts, replacing of betel nuts with declared goods in its premises, hence the Custodian M/s Phonex Logistics Private Limited CFS, also held liable for penal action under Section 117 of the Customs Act, 1962. Further, the custodian failed to ensure the responsibilities mentioned in Handling of Cargo in Customs Areas Regulations, 2009 and Sea Cargo Manifest and Transhipment Regulations (SCMTR), 2018 and thus held liable for penal action under Regulation 11 and 12 of Handling of Cargo in Customs Areas Regulations, 2009 and Regulation 13 of the SCMTR, 2018.

vii. **Shri Rehan Khan, Chief Operating Officer of M/s Phonex Logistics Private Limited, CFS:** Shri Rehan Khan appears to be the key person of the betel nuts smuggling syndicate. M/s Phonex CFS is the custodian for handling/clearance of import consignment of M/s Golden International. The staffs of Phonex CFS stated that the said import container No. UESU5023537/40' was a free hand cargo, which was later confirmed that the said consignment was intentionally requested to the Shipping line for shifting in Phonex CFS. Four numbers of import consignments of M/s Golden International were cleared from M/s Phonex CFS, however, none of the staff has provided the verifiable details of the person related to M/s Golden International. Shri Rehan Khan was unable to answer satisfactorily the difference in scanning images and the volume of the goods seen in the images. Shri Rehan Khan was unable to provide the CCTV footage of the subject container throughout the period kept in the CFS. There is a huge difference of weight of 1440 Kg. found in the subject container No. UESU5023537/40', which is not suitably justified by Shri Rehan Khan of M/s Phonex CFS. Shri Babu Paul staff of M/s Phonex CFS was continuously in contact with the mastermind of the syndicate i.e., Shri Abhay Jha, which appears that he handed over his phone to his boss for communication related removal of mis-declared and prohibited betel nuts. Shri Rehan Khan of M/s Phonex CFS knows that smuggled betel nuts were imported by Shri Abhay Jha in the name of M/s Golden International, which was later removed and replaced with declared goods by tampering container No. UESU5023537/40'. All the six containers of the smuggling syndicate (one of M/s Rahaman Enterprise and five of M/s Golden International) were intentionally requested for placement in the Phonex CFS for the purpose of replacing prohibited and mis-declared betel nuts with declared goods. The key person of the syndicate in connivance with Shri Rehan Khan imported mis-declared and prohibited betel nuts, which is liable for confiscation under Section 111 of the Customs Act, 1962 and thus rendered for penalty under Section 112(a)(i) of the Customs

Act. The mis-declared betel nuts were removed and replaced with declared goods in Phonex CFS. By this action Shri Rehan Khan is liable for penalty under Section 112(b)(i) of the Customs Act, 1962. Shri Rehan Khan Chief Operating Officer of M/s Phonex Logistics Private Limited CFS is also held liable for penal action under Section 117 of the Customs Act, 1962.

viii. **Shri Anjan Ghosh, Manager of M/s Phonex Logistics Private Limited, CFS :** Shri Anjan Ghosh appears to be the one of the facilitator in the betel nuts smuggling syndicate. M/s Phonex CFS is the custodian for handling/clearance of import consignment of M/s Golden International. He has stated that the consignment under container no. UESU5023537 was allotted to them on free hand basis, however it was confirmed that the said consignment was intentionally requested to the Shipping line for shifting in Phonex CFS. He was unable to provide the verifiable details of the person related to M/s Golden International. Shri Anjan Ghosh was unable to answer satisfactorily the difference in scanning images and the volume of the goods seen in the images. Shri Anjan Ghosh was unable to provide the CCTV footage of the subject container throughout the period kept in the CFS. There is a huge difference of weight of 1440 Kg. found in the subject container No. UESU5023537/40', which is not suitably justified by Shri Anjan Ghosh of M/s Phonex CFS. Shri Babu Paul staff of M/s Phonex CFS was continuously in contact with the mastermind of the syndicate i.e., Shri Abhay Jha, which appears that he handed over his phone to his boss for communication related removal of mis-declared and prohibited betel nuts. Shri Anjan Ghosh of M/s Phonex CFS knows that smuggled betel nuts were imported by Shri Abhay Jha in the name of M/s Golden International, which was later removed and replaced with declared goods by tampering container No. UESU5023537/40'. All the six containers of the smuggling syndicate (one of M/s Rahaman Enterprise and five of M/s Golden International) were intentionally requested for placement in the Phonex CFS for the purpose of replacing prohibited and mis-declared betel nuts with declared goods. The key person of the syndicate in connivance with Shri Anjan Ghosh imported mis-declared and prohibited betel nuts, which is liable for confiscation under Section 111 of the Customs Act, 1962 and thus rendered for penalty under Section 112(a)(i) of the Customs Act. The mis-declared betel nuts were removed and replaced with declared goods in Phonex CFS. By this action Shri Anjan Ghosh is liable for penalty under Section 112(b)(i) of the Customs Act, 1962. Shri Anjan Ghosh Chief Operating Officer of M/s Phonex Logistics Private Limited CFS is also held liable for penal action under Section 117 of the Customs Act, 1962.

ix. **Shri Rajesh Singh, Marketing Manager of M/s Phonex Logistics Private Limited, CFS:** M/s Phonex CFS is the custodian for handling/clearance of import consignment of M/s Golden International. The current import container No. UESU5023537/40' was requested to the Shipping line for shifting in Phonex CFS. Four numbers of import consignments of M/s Golden International were cleared from M/s Phonex CFS, however, none of the staff has provided the name of the contact person of M/s Golden International neither they had provided any verifiable details of that person. Shri Rajesh Singh were unable to answer satisfactorily the difference in scanning images and the volume of the goods seen in the scanning images. There is a huge difference of weight of

1440 Kg. found in the subject container No. UESU5023537/40', which is not suitably justified by Shri Rajesh Singh of M/s Phonex CFS. Staff of M/s Phonex CFS were continuously in contact with the mastermind of the syndicate i.e., Shri Abhay Jha, which appears that he handed over his phone to his boss for communication related removal of mis-declared and prohibited betel nuts. Further, Shri Rajesh Singh has failed to provide the invoices of previous consignment of the same importer and the payment details thereof, which he assured in his statement dated 04.07.2025. From the statement of Shri Rajesh Singh of M/s Phonex CFS, it appears that he was well aware that smuggled betel nuts were imported by Shri Abhay Jha in the name of M/s Golden International, which was later removed and replaced with declared goods by tampering container No. UESU5023537/40'. All the six containers of the smuggling syndicate (one of M/s Rahaman Enterprise and five of M/s Golden International) were intentionally requested for placement in the Phonex CFS for the purpose of replacing prohibited and mis-declared betel nuts with declared goods. It appears that the key person of the syndicate in connivance with Shri Rajesh Singh imported mis-declared and prohibited betel nuts, which is liable for confiscation under Section 111 of the Customs Act, 1962 and thus rendered for penalty under Section 112(a)(i) of the Customs Act. The mis-declared betel nuts were removed and replaced with declared goods in Phonex CFS. By this action Shri Rajesh Singh is liable for penalty under Section 112(b)(i) of the Customs Act, 1962. Shri Rajesh Singh, Marketing Manager of M/s Phonex Logistics Private Limited CFS is also held liable for penal action under Section 117 of the Customs Act, 1962.

27. Now, therefore, keeping in view the findings of the investigation as discussed in the foregoing paragraphs and the evidence collected during such exercise, M/s Golden International, Vill. Itinda, Dakhin Nikaripara, P.S. Basirhat, Dist. North 24 Pgs. (WB), PIN-743292 (Email Id: goldeninternationaldecor@gmail.com) is hereby called upon to show cause under Section 124 of the Customs Act, 1962 to the Principal Commissioner of Customs (Port), 15/1, Strand Road, Custom House, Kolkata- 700 001 within 30 (Thirty) days of receipt of this notice as to why:

The goods i.e. **26.80 MT of Split Areca/Betel Nuts, removed and exchanged with declared goods i.e., Gypsum Compound** collectively valued at **Rs.1,49,92,906/-** (Rupees one crore forty-nine lakhs ninety-two thousand nine hundred and six only), as detailed in seizure list should not be held liable to confiscation under Section 111(d), 111(f), 111(h), 111(j) and 119 of the Customs Act, 1962.

28. Further, keeping in view the findings of the investigation as discussed in the foregoing paragraphs and the evidence collected during such exercise;

1. **M/s Golden International**, Vill. Itinda, Dakhin Nikaripara, P.S. Basirhat, Dist. North 24 Pgs. (WB), PIN-743292 (Email Id: goldeninternationaldecor@gmail.com);
2. **Shri Ahammad Ali Mandal,** Vill. Itinda, Dakhin Nikaripara, P.S. Basirhat, Dist. North 24 Pgs. (WB), PIN-743292;
3. **Shri Abhay Jha** S/o Shri Gopal Jha, resident of (1) Vill. Sunderpur Bhitthi, Kharra, Bhowara, Madhubani, Bihar-847212 and (2) 611, Mahendra Banerjee Road, Behala, Rabindra Nagar, Kolkata 700060 (Email Id: goldeninternationaldecor@gmail.com);

4. **Shri Rajesh Sah** S/o Shri Shiv Narayan Sah, resident of Flat No. 101, Block-E2, Emami City, 2 Jessore Road, Kolkata, West Bengal-700028 (Email ID : rajeshsah22@gmail.com);
5. **Shri Binod Kumar Singh** S/o Late Suraj Singh, resident of 1/H/40 Ramesh Dutta Street, Kolkata-700006 (Email- v76087958@gmail.com);
6. **M/s Phonex Logistics Private Limited, CFS,** A1-47/1, New Paharpur, Road, Kolkata, West Bengal-700066;
7. **Shri Rehan Khan** S/o Late Riaz Khan, **Chief Operating Officer of M/s Phonex Logistics Private Limited, CFS**, A1-47/1, New Paharpur, Road, Kolkata, West Bengal-700066 (Email Id: pc@phonexgroup.com);
8. **Shri Anjan Ghosh** S/o Late A.N. Ghosh, **Manager of M/s Phonex Logistics Private Limited, CFS**, A1-47/1, New Paharpur, Road, Kolkata, West Bengal-700066 (Email ID : anjan@phonexgroup.com);
9. **Shri Rajesh Singh** S/o Late Ramchandra Singh, **Marketing Manager of M/s Phonex Logistics Private Limited, CFS**, A1-47/1, New Paharpur, Road, Kolkata, West Bengal-700066 (Email ID: singhrajesh879@gmail.com, impmktg@phonexgroup.com)

are hereby called upon individually to show cause under Section 124 of the Customs Act, 1962 to the Principal Commissioner of Customs (Port), 15/1, Strand Road, Custom House, Kolkata- 700 001 within 30 (Thirty) days of receipt of this notice as to why:

a. Penalty u/s 112(a)(i) and penalty u/s 112(b)(i) of the Customs Act, 1962 should not be imposed as described hereinabove;
b. Penalty under Section 114AA of the Customs Act, 1962 should not imposed on **(1) Shri Ahammad Ali Mandal of M/s Golden International, (2) Shri Abhay Jha, (3) Shri Rajesh Sah, (4) Shri Binod Kumar Singh** for knowingly and intentionally causing to make arrangements of false documents and false statements to carry out smuggling of betel nuts in contravention to the customs Act, 1962.
c. Penalty under Section 117 of the Customs Act, 1962, Penalty under Regulation 11 and 12 of Handling of Cargo in Customs Areas Regulations, 2009 and Penalty under Regulation 13 of the SCMTR, 2018 should not imposed on **M/s Phonex Logistics Private Limited, CFS.**
d. Penalty under Section 117 of the Customs Act, 1962, should not imposed on **(1) Shri Rehan Khan, Chief Operating Officer, (2) Shri Anjan Ghosh, Manager and (3) Shri Rajesh Singh**, **Marketing manager of M/s Phonex Logistics Private Limited, CFS**.

29. If the noticees so desire, they may, on any working day on prior appointment made with this office inspect the relied upon documents, photocopies of which are annexed to this notice as per list attached, in the office of the Pr. Commissioner of Customs (Port), 15/1, Strand Road, Custom House, Kolkata- 700 001**.**

30. The noticees may, along with their written reply, submit the documents they want to rely upon in support of their defense. Where photocopies are submitted, the originals there of should also be submitted to the Adjudicating authority for authentication.

31. They should clearly state in their written reply/submission to this notice as to whether they desire to be heard in person before the case is adjudicated. If no reply to this notice is received within thirty (30) days from the date of receipt of the notice or if they do not appear before the Adjudicating Authority for Personal Hearing while the case is posted for hearing, the case will be decided on the basis of available records without any further reference to them.

32. This notice is issued without prejudice to any other action that may be taken against them in terms of the Customs Act or any other law in force in the Union of India. The Department reserves its right to amend, modify or supplement this notice at any time on the basis of further evidence prior to the adjudication of the case.

Encl: (1) List of RUDs as Annexure-A
(2) Copies of RUDs

Digitally signed by
ATUL SAXENA
Date: 10-10-2025
10:26:19

(Shri Atul Saxena)
Pr. Commissioner of Customs (Port)
Custom House, Kolkata

To,

1. **M/s Golden International**,
   Vill. Itinda, Dakhin Nikaripara,
   P.S. Basirhat, Dist. North 24 Parganas
   (West Bengal), PIN-743292
   (Email Id: goldeninternationaldecor@gmail.com)

2. **Shri Ahammad Ali Mandal,**
   Vill. Itinda, Dakhin Nikaripara,
   P.S. Basirhat, Dist. North 24 Parganas
   (West Bengal), PIN-743292

3. **Shri Abhay Jha**
   S/o Shri Gopal Jha,
   Vill. Sunderpur Bhitthi, Kharra, Bhowara,
   Madhubani, Bihar-847212

4. **Shri Abhay Jha**
   S/o Shri Gopal Jha,
   611, Mahendra Banerjee Road, Behala,
   Rabindra Nagar, Kolkata 700060
   (Email Id: goldeninternationaldecor@gmail.com)

5. **Shri Rajesh Sah**
   S/o Shri Shiv Narayan Sah,
   Flat No. 101, Block-E2, Emami City 2
   essore Road, Kolkata, West Bengal-700028
   (Email ID : rajeshsah22@gmail.com)

6. **Shri Binod Kumar Singh**
   S/o Late Suraj Singh,
   1/H/40 Ramesh Dutta Street,
   Kolkata-700006
   (Email- v76087958@gmail.com)

7. **M/s Phonex Logistics Private Limited, CFS,**
   A1-47/1, New Paharpur, Road,
   Kolkata, West Bengal-700066

8. **Shri Rehan Khan**, **Chief Operating Officer of M/s Phonex Logistics Private Limited, CFS**,
   S/o Late Riaz Khan, A1-47/1,
   New Paharpur, Road, Kolkata,
   West Bengal-700066 (Email Id: pc@phonexgroup.com)

9. **Shri Anjan Ghosh**, **Manager of M/s Phonex Logistics Private Limited, CFS**,
   S/o Late A.N. Ghosh,
   A1-47/1, New Paharpur, Road, Kolkata,
   West Bengal-700066 (Email ID : anjan@phonexgroup.com)

10. **Shri Rajesh Singh**, **Marketing Manager of M/s Phonex Logistics Private Limited, CFS**,
    S/o Late Ramchandra Singh,
    A1-47/1, New Paharpur, Road, Kolkata, West Bengal-700066
    (Email ID: singhrajesh879@gmail.com, impmktg@phonexgroup.com)

Copy to:

(1) Additional Director, Directorate of Revenue Intelligence, Kolkata Zonal Unit, CBD 93, International Financial Hub, Action Area CBD, Newtown, Kolkata - 700161

(2) The Deputy/Assistant Commissioner of Customs, Adjudication Cell (Port), Custom House, 15/1, Strand Road, Kolkata-700001 for the purpose of adjudication.

(3) The Superintendent Custom House (SCH), Custom House, 15/1, Strand, Kolkata -700 001. (For service through display on the Notice Board of Custom House, Kolkata in terms of section 153 of the Customs Act, 1962.)

(4) The Superintendent, EDI Section (Port) for uploading in the website in terms of Section 153 of the Customs Act, 1962.

List of Relied upon Documents (R.U.D)

S.N.	CONTENTS		RUD marked as	No. of Sheets
1.	Copy of Alert Notice dated 26.01.2025, Panchnama dated 27.01.2025		A1 to A27	27
2.	Copy of statement dated 27.01.2025 of Shri Binod Kumar Singh and statement dated 29.01.2025 of Smt. Parvin Bibi Mondal		B1 to B11	11
3.	Copies of two letters dated 27.01.2025, and copy of scanning image dated 28.12.2024 and 28.01.2025		C1 to C5	05
4.	Copy of statement dated 04.02.2025 of Shri Ahammad Ali Mandal		D1 to D7	07
5.	Copy of statement dated 04.02.2025 of Shri Prithwish Mukherjee, Panchnama, seizure list dated 04.02.2025, copy of letter dated 01.02.2025 of Phonex CFS and copy of survey Report		E1 to E15	15
6.	Copy of statement dated 06.02.2025 of Shri Tapan Ghosh		F1 to F14	14
7.	Copy of statement dated 14.02.2025 of Shri Bhola Ghosh		G1 to G4	04
8.	Copy of letter dated 18.02.2025 received from M/s Golden International		H1	1
9.	Copy of statement dated 15.04.2025 of Shri Munna Kumar		I1 to I9	9
10.	Copies of statements of Shri Ahammad Ali Mandal and Shri Rajesh Sah		J1 to J14	14
11.	Copy of statement dated 20.06.2025 of Shri Binod Kumar Singh		K1 to K6	6
12.	Copies of statement dated 08.04.2025 of Shri Anjan Ghosh, statement dated 24.06.2025 of Shri Rehan Khan, statement dated 03.07.2025 of Shri Swarup Mondal, statement dated 04.07.2025 of Shri Rajesh Singh, statement dated 08.07.2025 of Shri Babu Paul		L1 to L55	55
13.	Copy of statement dated 03.07.2025 of Shri Ramesh Dubey		M1 to M5	5
14.	Copy of statement dated 10.07.2025 of Shri Tapan Shiuli		N1 to N4	4
15.	Copy of seizure list dated 10.07.2025		O1	1

16.	Copy of email dated 18.12.2024		P1	1
17.	Copy of letter dated 23.07.2025 for extension of issuance of Show Cause Notice and copy of Statement dated 31.07.2025 of Shri Waliur Rahaman		Q1 to Q8	8
18.	Copies of scanning images dated 28.12.2024 and 28.01.2025 of container No. UESU5023537/40'		R1 to R2	2
19.	Copies of email communications among, Shipping Line, Phonex CFS and importer		S1 to S87	87
20.	Copy of statement dated 28.08.2025 of Shri Ahammad Ali Mandal		T1 to T4	4
21.	Copy of statement dated 02.09.2025 of Shri Rajesh Sah		U1 to U5	5

A-1

PANCHNAMA DATED 27.01.2025, DRAWN AT PHONEX CONTAINER FREIGHT STATION, SANTOSHPUR STATION RD, NEAR NATURE PARK, MAKALHATI MAUZA, KOLKATA-700066	
Pancha-1: Mr. Sk. Arshad Hossain, aged about 44 years, S/o Late Rabiul Hossain, R/o, CDLB Quarter Group Line, Kolkata-700024	**Pancha-2**: Mr. Badiuzzama, aged about 47 years, S/o Late Md. Manzur, R/o, CDLB Quarter Group Line, Kolkata-700024

We, the above named Panchas, on being called upon by some plain clothed persons who introduced themselves as officers of Directorate of Revenue Intelligence, Kolkata Zonal Unit (henceforth also mentioned as 'DRI'), by showing their respective identity cards, presented ourselves in front of the Office Building at Phonex Container Freight Station, Santoshpur Station Rd, Near Nature Park, Makalhati Mauza, Kolkata-700066 (hereinafter referred to as 'CFS'), on 27.01.2025 at about 12:30 hrs. The DRI officers explained to us, that on the basis of intelligence developed by them, one import consignment in one container may contain mis-declared item in the form of Betel Nuts. The DRI officers also informed that the container with following details, were imported by M/s Golden International under B/L No. SWENPKGCCU2412871 dated 19.12.2024. The importer M/s Golden International had filed Bill of Entry No. 7933679 dated 22.01.2025 for clearance of the below mentioned consignment. The DRI officers further informed that the following consignment would be examined by the officers of jurisdictional Customs in presence of the DRI Officers:

Sl No	Container Number	B/L No. and Date	B/E No.	Goods Declared in IGM/BL	Importer	Container Agent
1	UESU5023537(40')	SWENPKGCCU2412871 dated 19.12.2024	7933679 dated 22.01.2025	Gypsum Compound Blue HS Code No. : 25202090	M/s Golden International, Vill. Itinda, P.O. Itinda, P.S. Basirhat, WB-743292.	M/s Consolidated Shipping Line (I) P. Ltd.

Pancha-1 Arshad 27/1/25

Rep of M/s Golden International/CHA GOLDEN ... for Proprietor

Pancha-2 Badiuzzama 27/1/25

Rep. of CFS Phoenix 27/01/25

Rep. of the Container Agent.

Preventive officer 27.1.25

DRI officer

Appraiser

E.O. 27/1/25

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

A2

The DRI officers requested us to witness the entire examination proceedings as independent witnesses. Considering the gravity of the situation, we agreed to their request. Then, the DRI officers introduced us to Mr. Soumen Maity, EO, Mr. Surajit Pramanik, Preventive Officer (CFS), Mr. Sumit Biswas, Appraiser (CFS), Mr. Binod Singh, representative of Importer/CHA, Mr. Biplab Majumdar, representative of M/s Consolidated Shipping Line (I) P. Ltd. (Container Agent) and Mr. Vijay Mallick representative of CFS. Then we along with the representatives of Container Agent and CFS, DRI officers and Customs officers, approached the area in CFS, where the container was placed. The container number and the seal numbers for the said container were matched with the details mentioned in the BL copy and other related documents and the same were found to be correct. The seal on the container was physically examined and the same were found to be intact. The DRI Officers informed us that the weighment of the said container was already done at the time of shifting in CFS on 28.12.2024 in sealed condition and they showed us the copy of the weighment receipt and relevant details therein are reproduced below:

Sl. No	Container No	Date & Time	Gross Wt (in Kg)	Tare Wt (in Kg)	Net Wt (in Kg)	Agent Seal No.	RFID Seal No.
1	UESU5023537(40')	28.12.2024 12:20:00PM	32580	3890	28690	AMPS1001921	WINC00083059

Pancha-1

Pancha-2

Executive Officer

RI officer

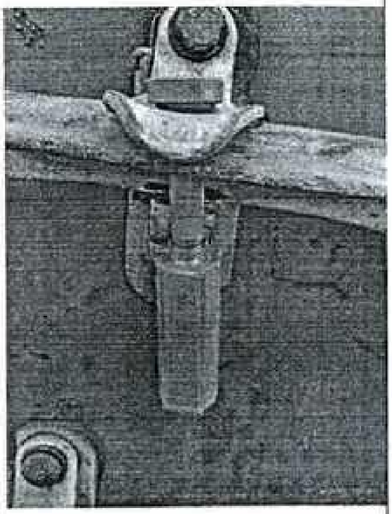
Rep of M/s Golden International/CHA

Rep. of CFS Phoenix

Rep. of the Container Agent.

Appraiser

E.O.



The aforementioned container was opened after cutting both the seals. On opening the above container number i.e. UESU5023537(40'), the goods were found to be kept over twenty pallets. All the pallets were kept grounded inside the container and the height of the pallets was approximately half in height of the container. No pallets were found kept one upon another. Thereafter, all twenty pallets were taken up outside with forklift one by one and kept near the container. The goods kept on each pallet were examined. The goods were found to be packaged in white coloured paper bags. On cut opening the paper bags, the goods were found to be white coloured power (der) materials with markings "CK1 2 IN 1 COMPOUND Weight : 20 Kg", which appears to be Gypsum compound. The relevant photos of the examination is as under :-

27/1/25
Pancha-1

27/1/25
Pancha-2

27.01.25
Preventive officer

DRI officer

Rep of M/s Golden International/CHA

for

Rep. of CFS Phoenix

28/01/25

Rep. of the Container Agent.

Appraiser 27/1/25

E.O. 27/1/25

27/1/25
Pancha-1

Badiuzzaman
Pancha-2 27/1/25

Rep of M/s Golden International/CHA

GOLDEN ...
for Proprietor

Rep. of CFS Phoenix 27/01/25

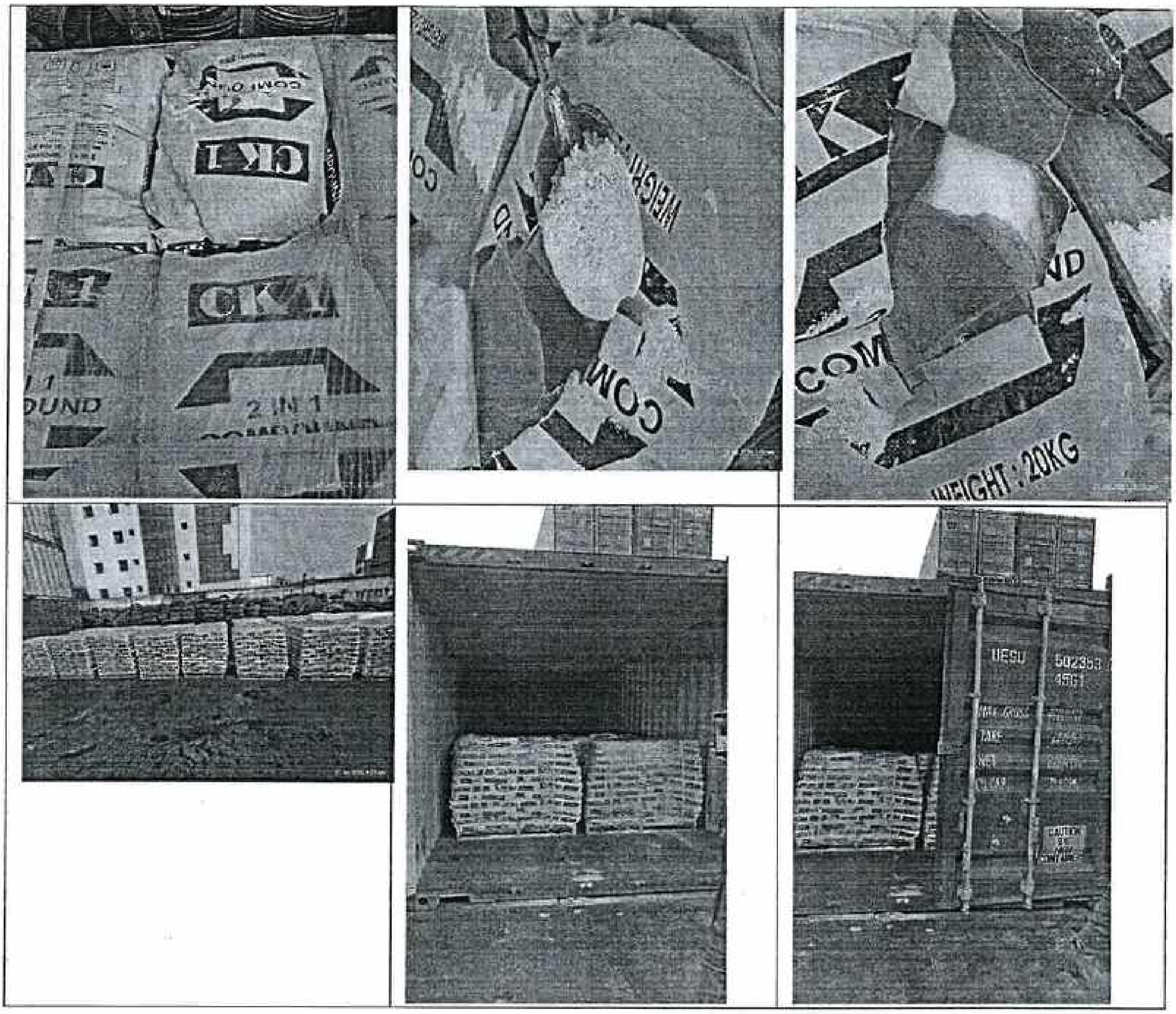
27-01-25
Preventive officer

Rep. of the Container Agent.

DRI officer

27/1/25
Appraiser

E.O. 27/1/25



However, on visual examination of the container UESU5023537(40'), marks of cut and welding from inside the above container, were found. The nut-bolts of the container, where the Agent Seal and RFID Seal fixed, were also found to be tampered and welded from inside. The relevant photos of the Cut and Welding marks inside the container as well as welded Nut-Bolts are herein below :-

Pancha-1 27/1/25

Rep of M/s Golden International/CHA

GOLDEN INTERNATIONAL
Proprietor

Badiu Zaman
Pancha-2 27/1/25

Rep. of CFS Phoenix 27/01/25

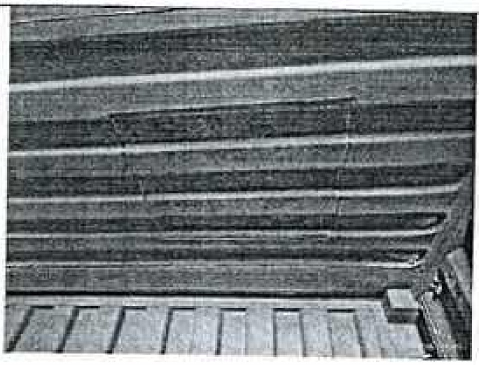
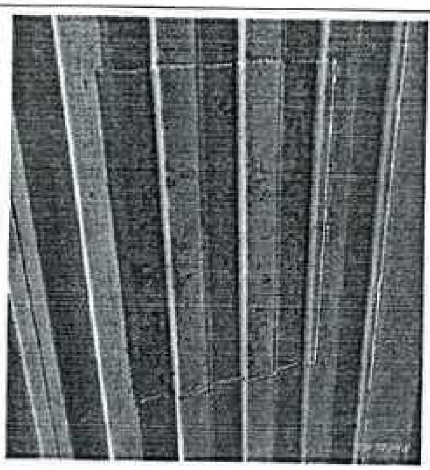
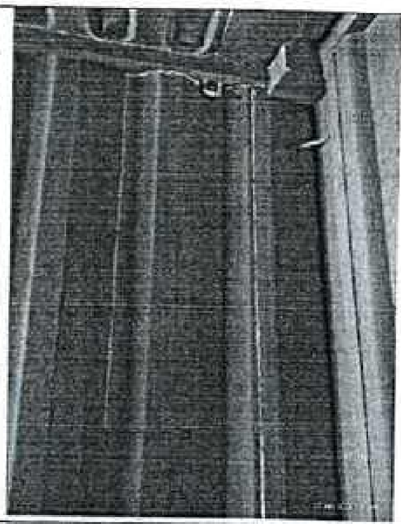
Preventive officer 27-01-25

Rep. of the Container Agent.

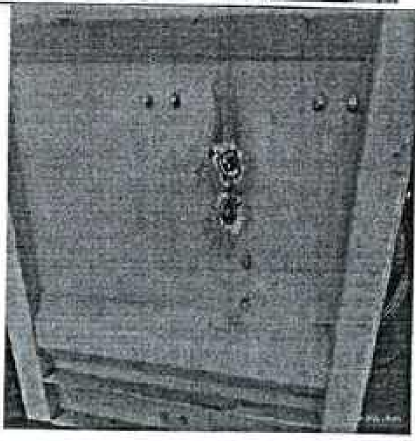
DRI officer

Appraiser 27/1/25

E.O.





09/9/25

27/1/25
Pancha-1

Badiuzzaman
27/1/25
Pancha-2

27-01-25
Preventive officer

DRI officer

Rep of M/s Golden International/CHA

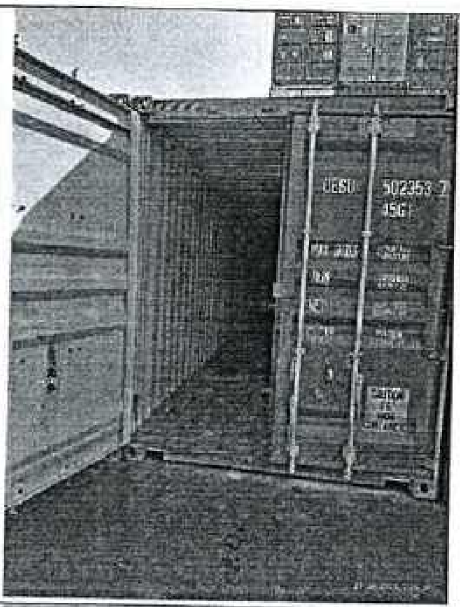
GOLDEN INTERNATIONAL
for Proprietor

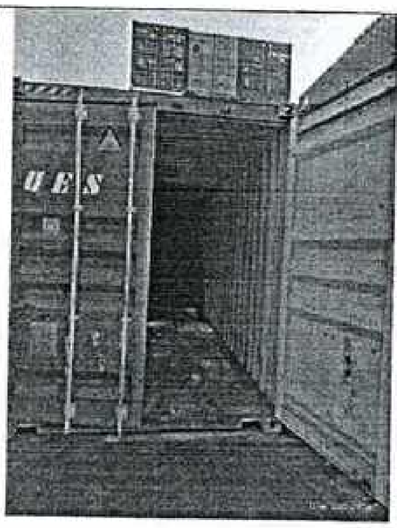
Rep. of CFS Phoenix 27/01/25

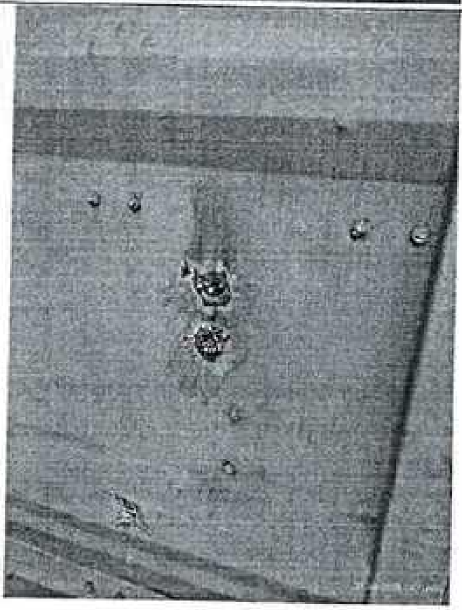
Rep. of the Container Agent.

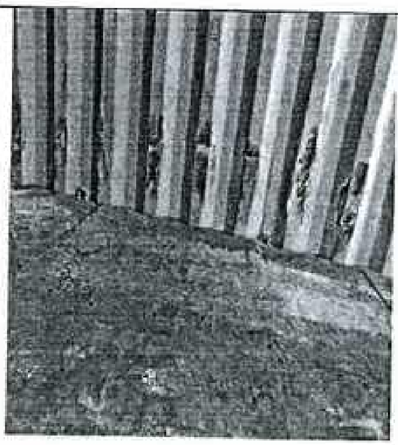
27/1/25
Appraiser

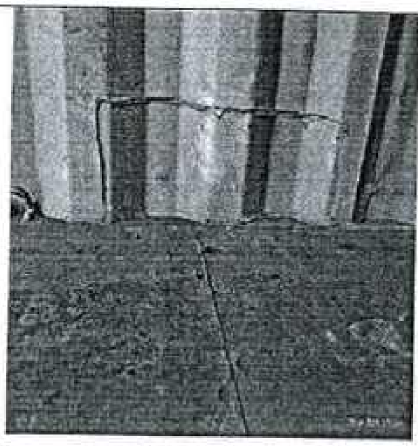
E.O. 27/1/25











27/1/25
Pancha-1

Badiuzzaman
Pancha-2 27/1/25

27.01.25
Preventive officer

DRI officer

Rep of M/s Golden International/CHA

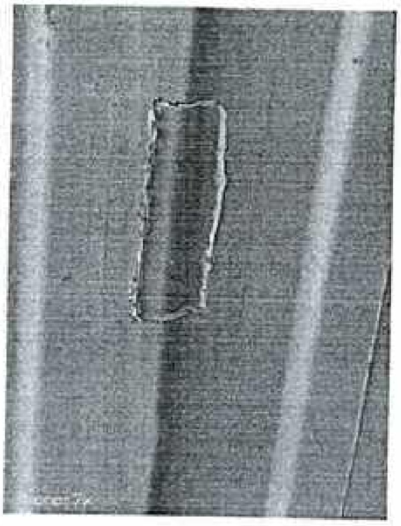
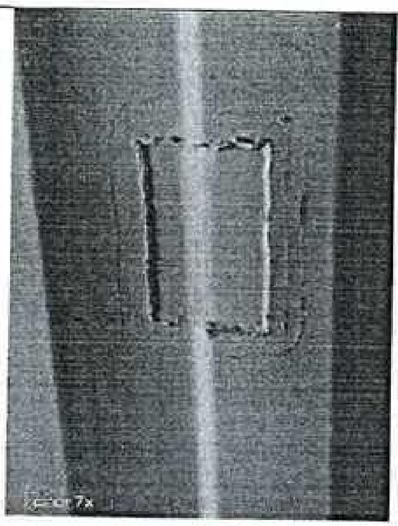
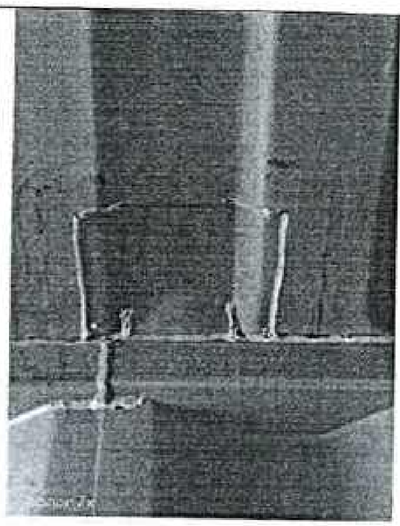
GOLDEN INTERNATIONAL
for Proprietor

Rep. of CFS Phoenix 27/01/2025

Rep. of the Container Agent.

27/1/25
Appraiser

E.O. 27/1/25

Thereafter, samples in duplicate were drawn separately from the goods in the container in presence of us, representatives of Container Agent, representative of importer and representative of CFS, DRI officers and Customs officers. After the examination, the goods were properly stuffed inside the container as it were kept in its previous form and the container was then sealed with the Customs OTL bottle seal in the following manner:

Sl. No	Container Number	Customs Seal Number
1	UESU5023537(40')	KC467659

27/1/25
Pancha-1

Badiuzzaman
Pancha-2 27/1/25

27.01.25
Preventive officer

DRI officer

Rep of M/s Golden International/CHA

GOLDEN INTERNATIONAL
for Proprietor

Rep. of CFS Phoenix 27/01/25

Rep. of the Container Agent.

Appraiser

E.O. 27/1/25

After the container was sealed, it was weighed at the scale, and weight slip was generated, the details herewith:

Container No.	Gross weight (in KG.) [A]	Tare Weight (as displayed over container) (in KG.) [B]	Net weight of the Goods (in KG.) (A-B)	Goods found on examination	Customs Seal No.
UESU5023537(40')	31140	3890	27250	White coloured powder materials appears to be White Gypsum Compound.	KC467659

The gross weight of the container at the time of entry at CFS, was found 32580 Kg., however the weight was found to be 31140 Kg on 27.01.2025, which appears to be mismatch. The clearance of the consignments was withheld by the DRI officers till further orders.

GOLDEN I...

Pancha-1 27/1/25

Rep of M/s Golden International/CHA

Proprietor

Pancha-2 27/1/25

Rep. of CFS Phoenix 27/01/25

Preventive Officer 27.01.25.

Rep. of the Container Agent.

DRI officer

Appraiser

E.O. 27/1/25

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

The entire examination procedure was completed peacefully, without causing any damage to any property or any injury to any person during the course of events as detailed above.

We, the DRI officer, Appraiser (CFS), Preventive Officer (CFS), representatives of Container Agent, representative of importer and representative of CFS were all along present during the examination proceedings. The Panchnama proceedings ended at 18:50 hrs on 27.01.2025.

As we were not accustomed with the Panchnama proceedings, on our request, one of the DRI officers had typed this Panchanama in the computer system installed at Phonex CFS. The DRI officers took a print out of the Panchanama, read it out and explained it to us in our vernacular. On being satisfied that the fact and events recorded here are true and as per our submission, we are putting our dated signature on it as well as on the sample bags.

09/9/25

27/1/25
Pancha-1

Pancha-2 27/1/25

Preventive officer 27-01-25.

DRI officer

Rep of M/s Golden International/CHA GOLDEN INTERNATIONAL

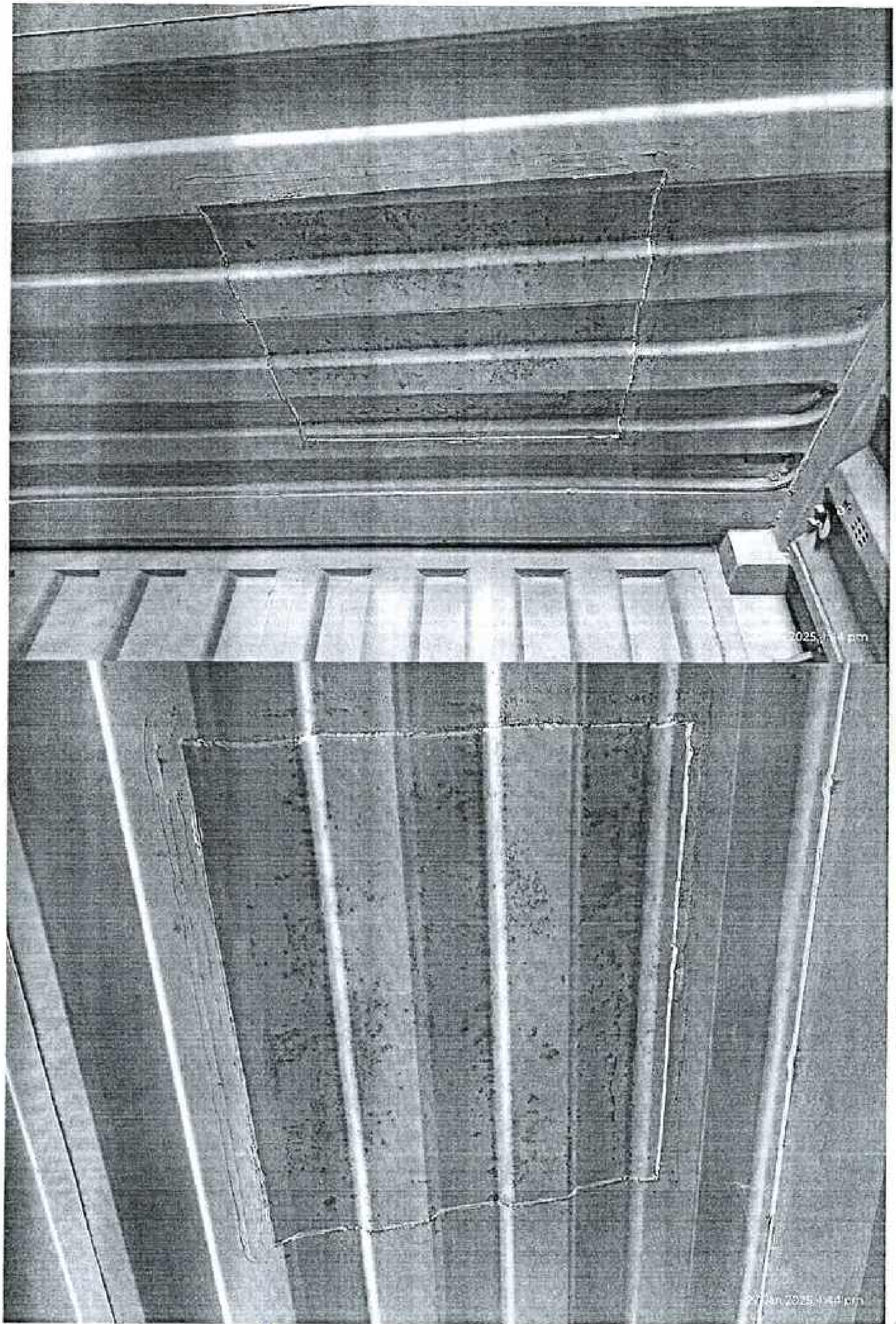
Rep. of CFS Phoenix 27/01/25

Rep. of the Container Agent.

Appraiser 27/1/25

E.O. 27/1/25

 A12



Aashish 27/1/25

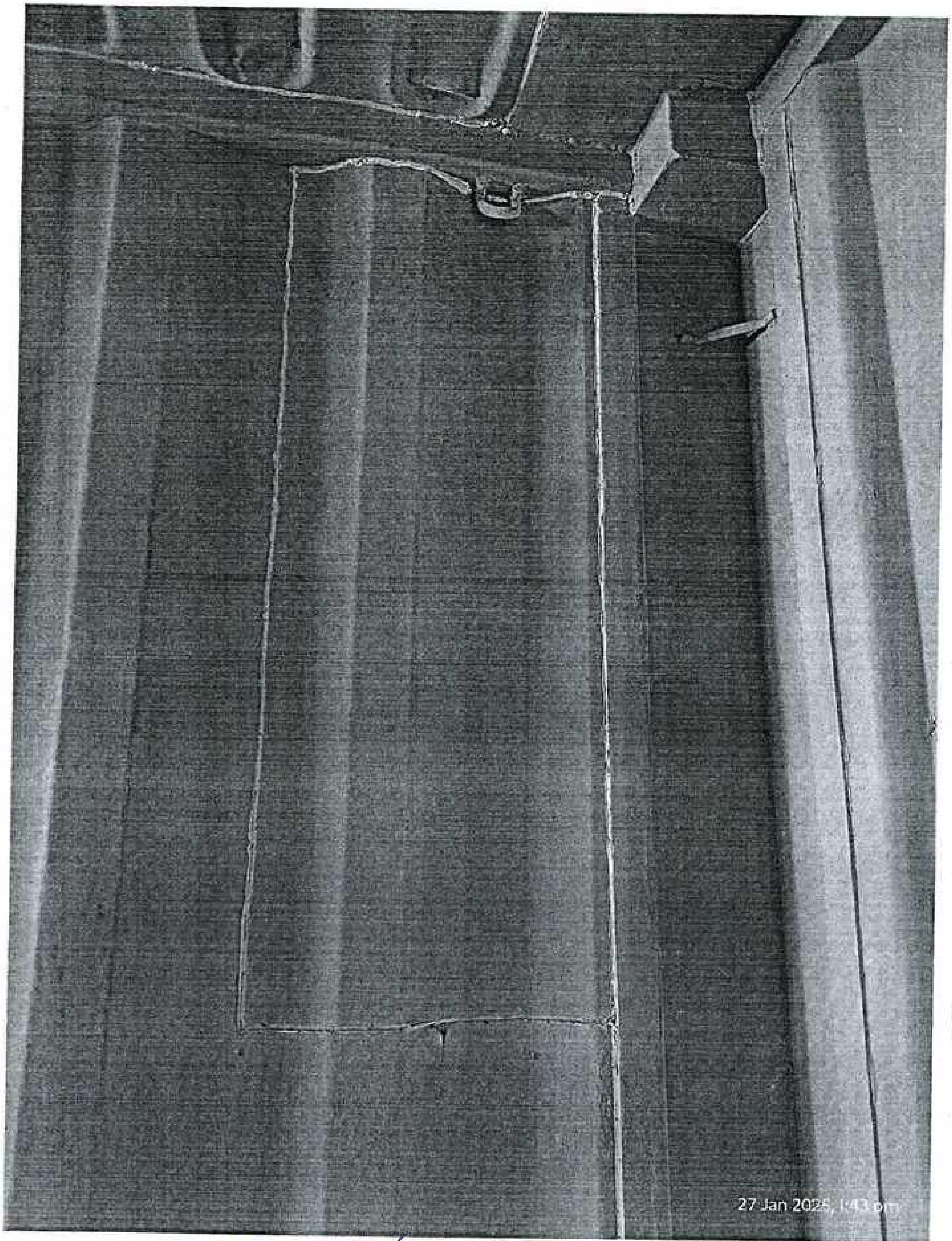
27/1/25

Board Kumar Sil for

27/1/25

Badiu930 27/1/2

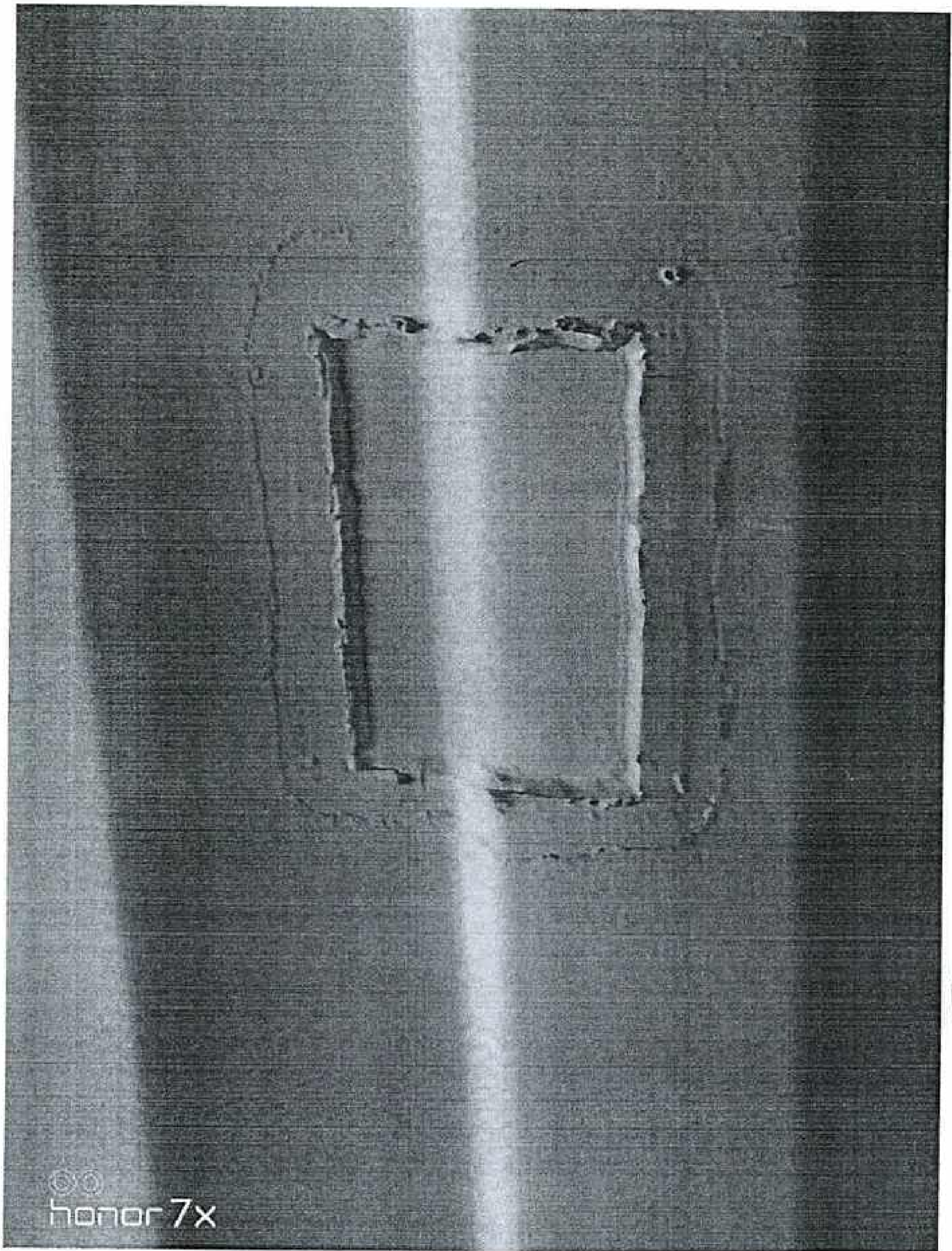
A13



GOLDEN INTERNATIONAL

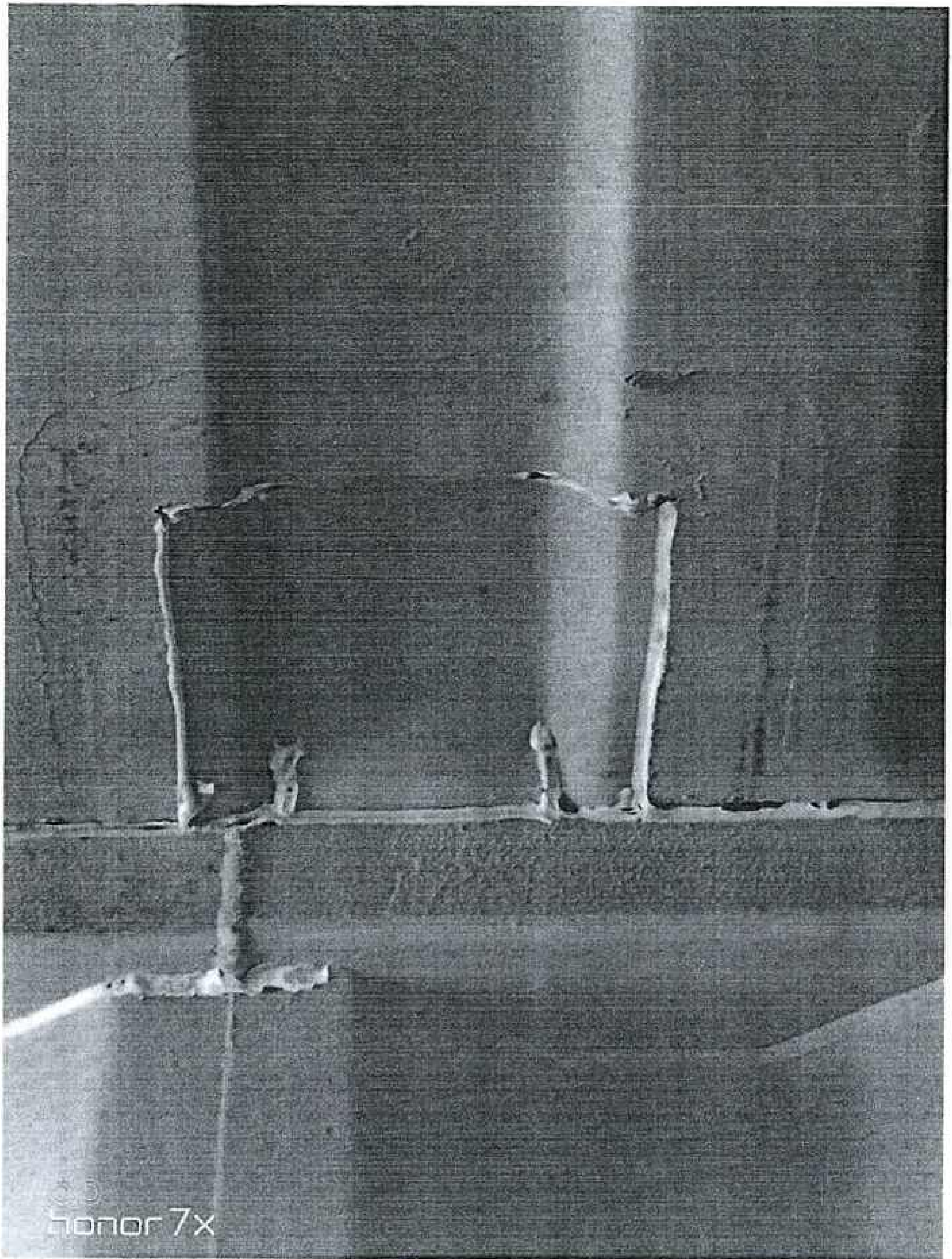
Proprietor

414



Arshad
27/1/25
Badiuzzaman
27/1/25

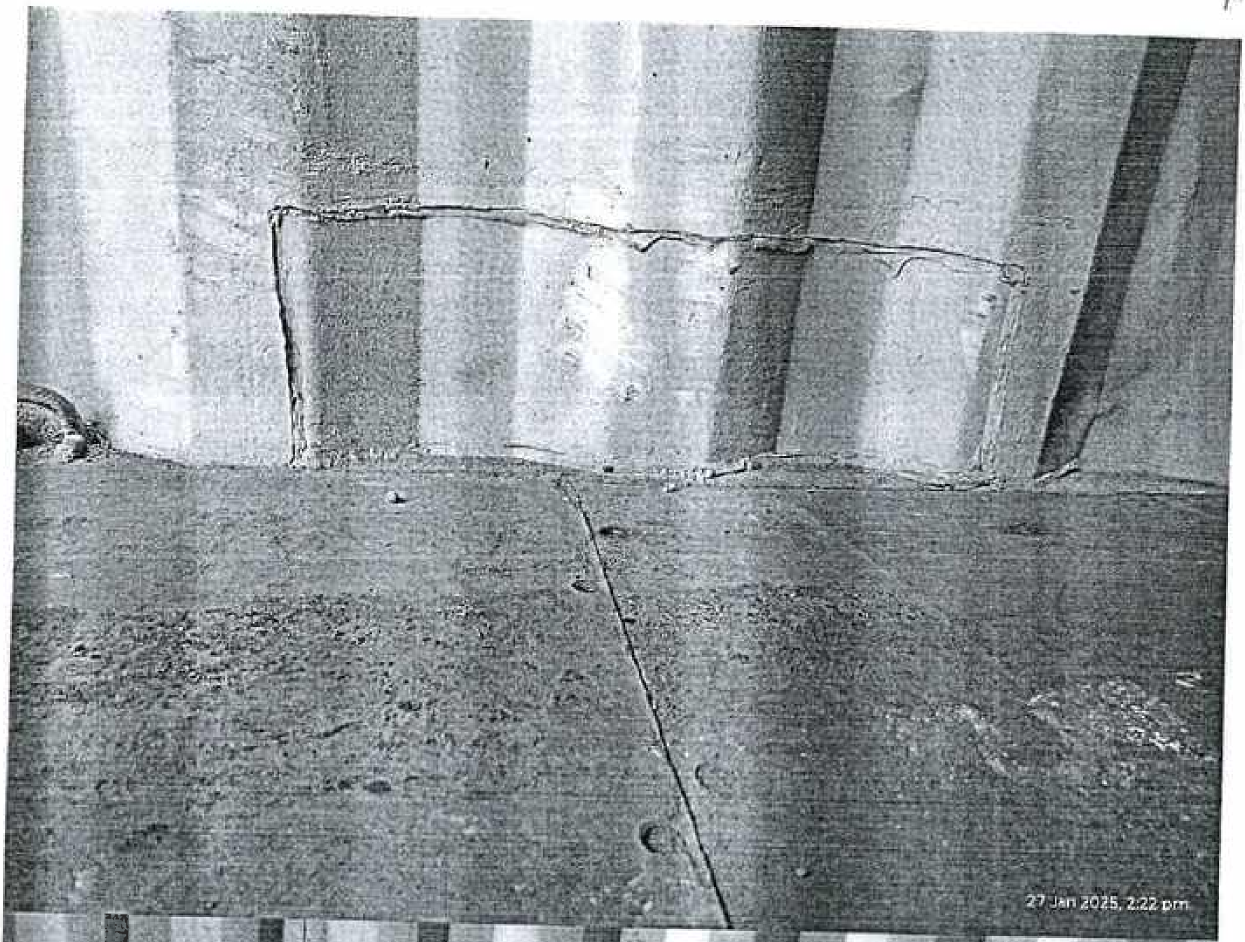
GOLDEN INT
for Proprietor

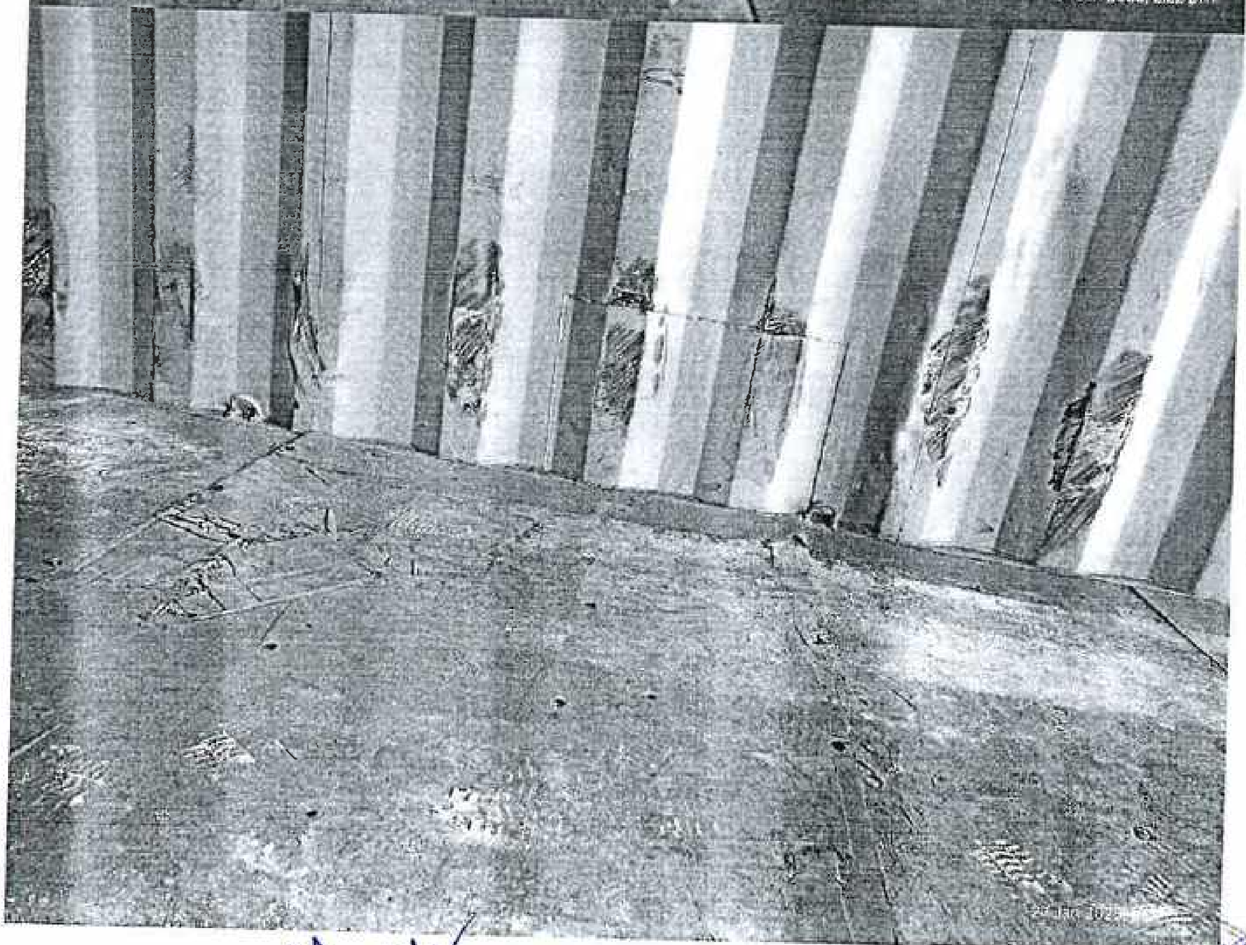


GOLDEN INTERNATIONAL

for Proprietor

A16



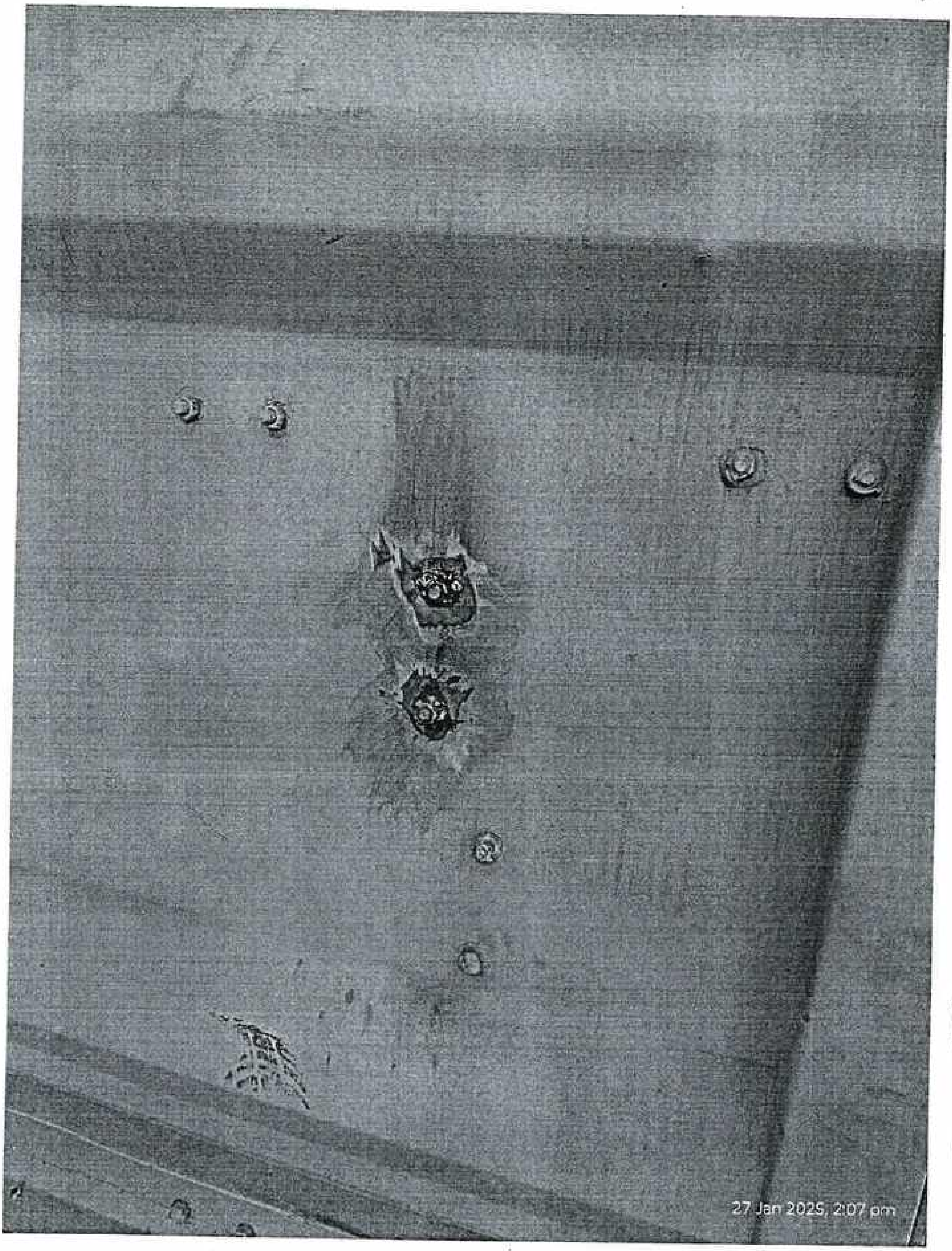


27/1/25

27/1/25

27/1/25

A17

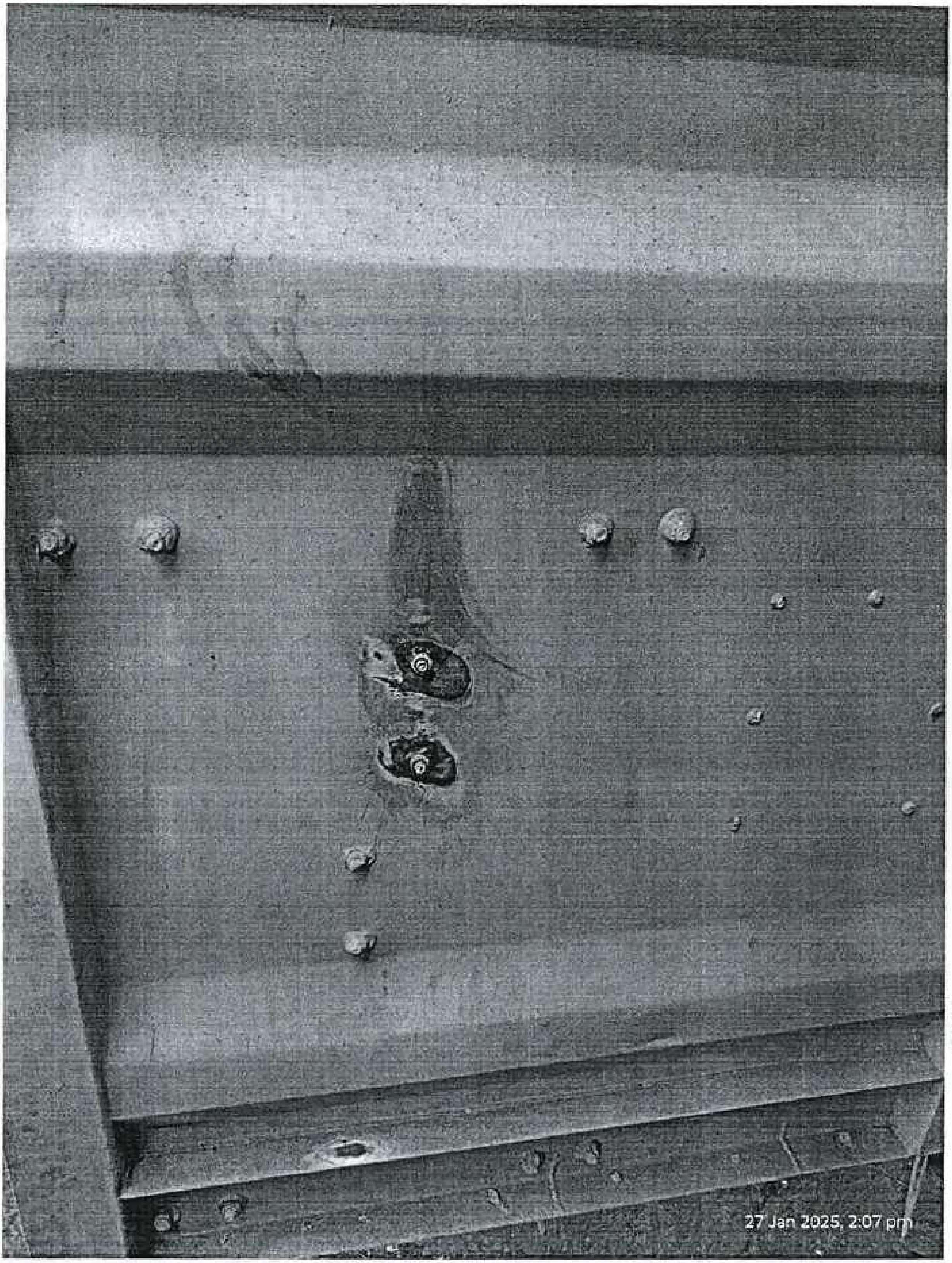


Arshad
27/1/25

GOLDEN INTERNATIONAL

for Proprietor

27/1/25



CFS-KOL. L.T.D. 27/1/25

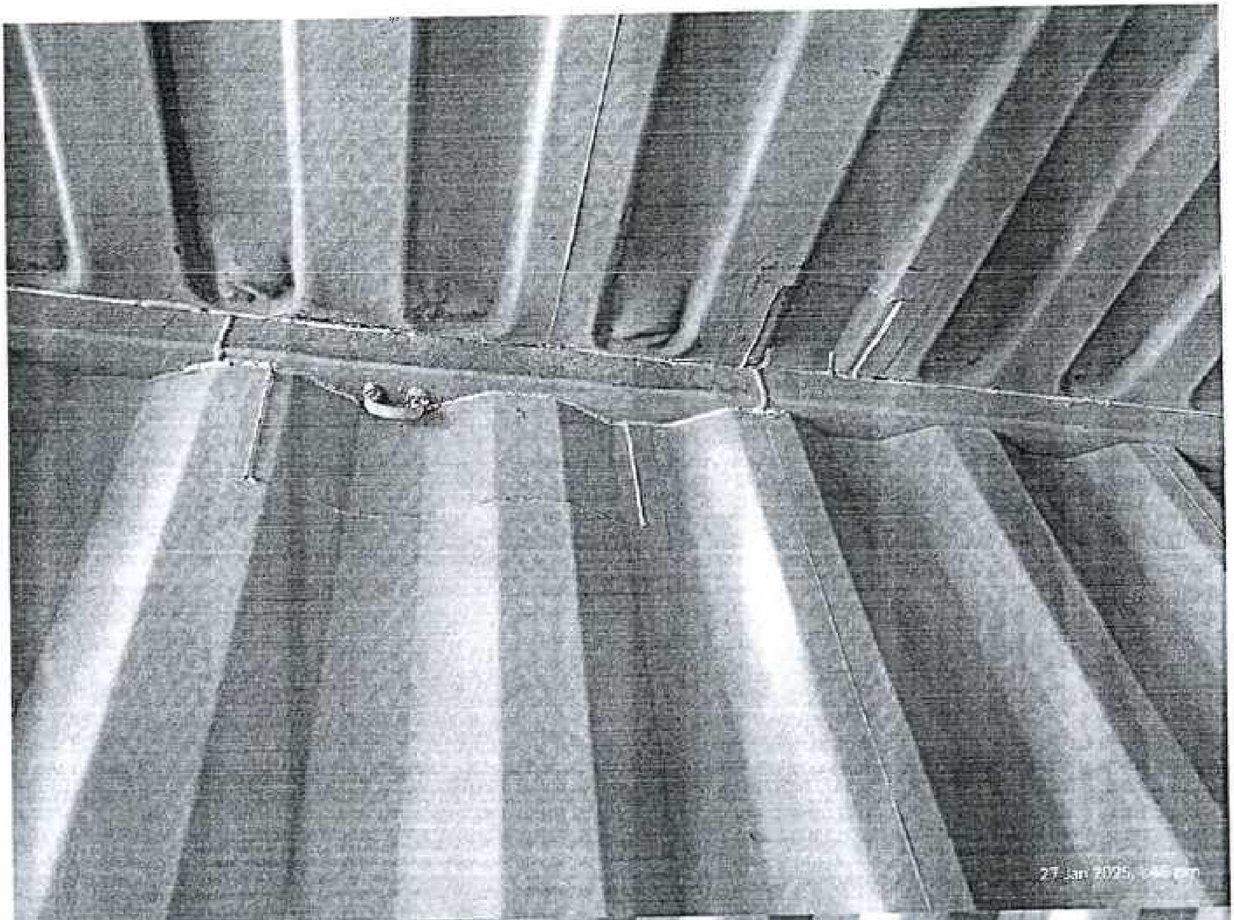
Arshad 27/1/25
Baclin Barma 27/1/25

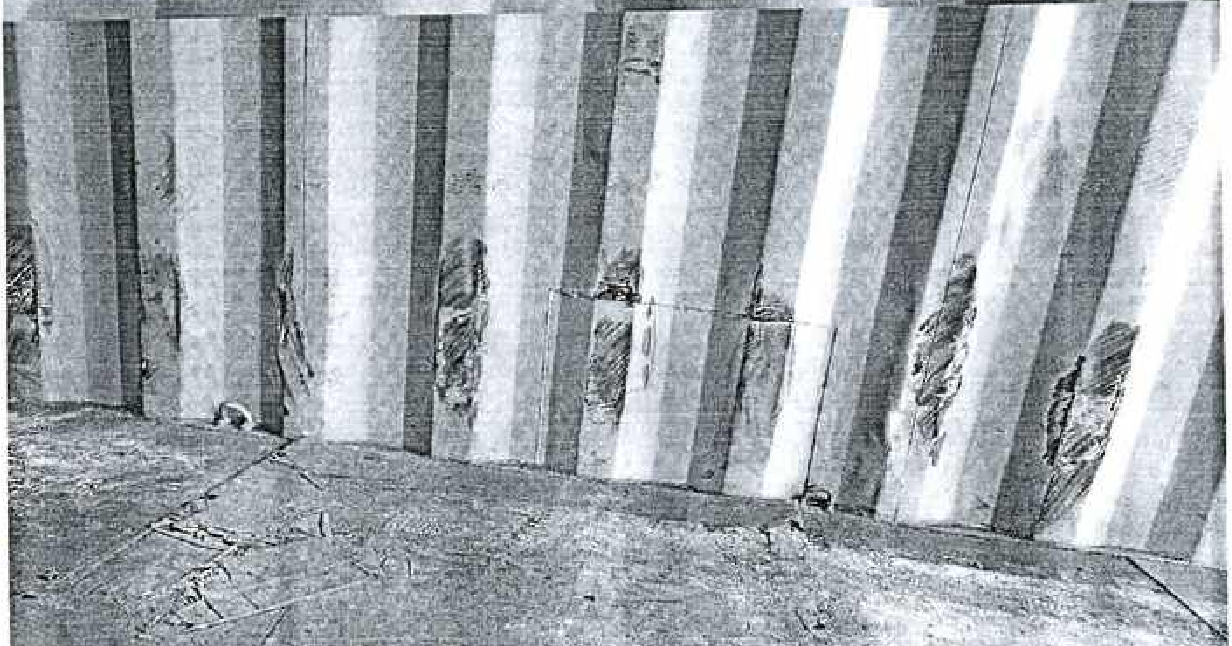
GOLDEN INTERNATIONAL

Proprietor

27/1/25

KOLKATA





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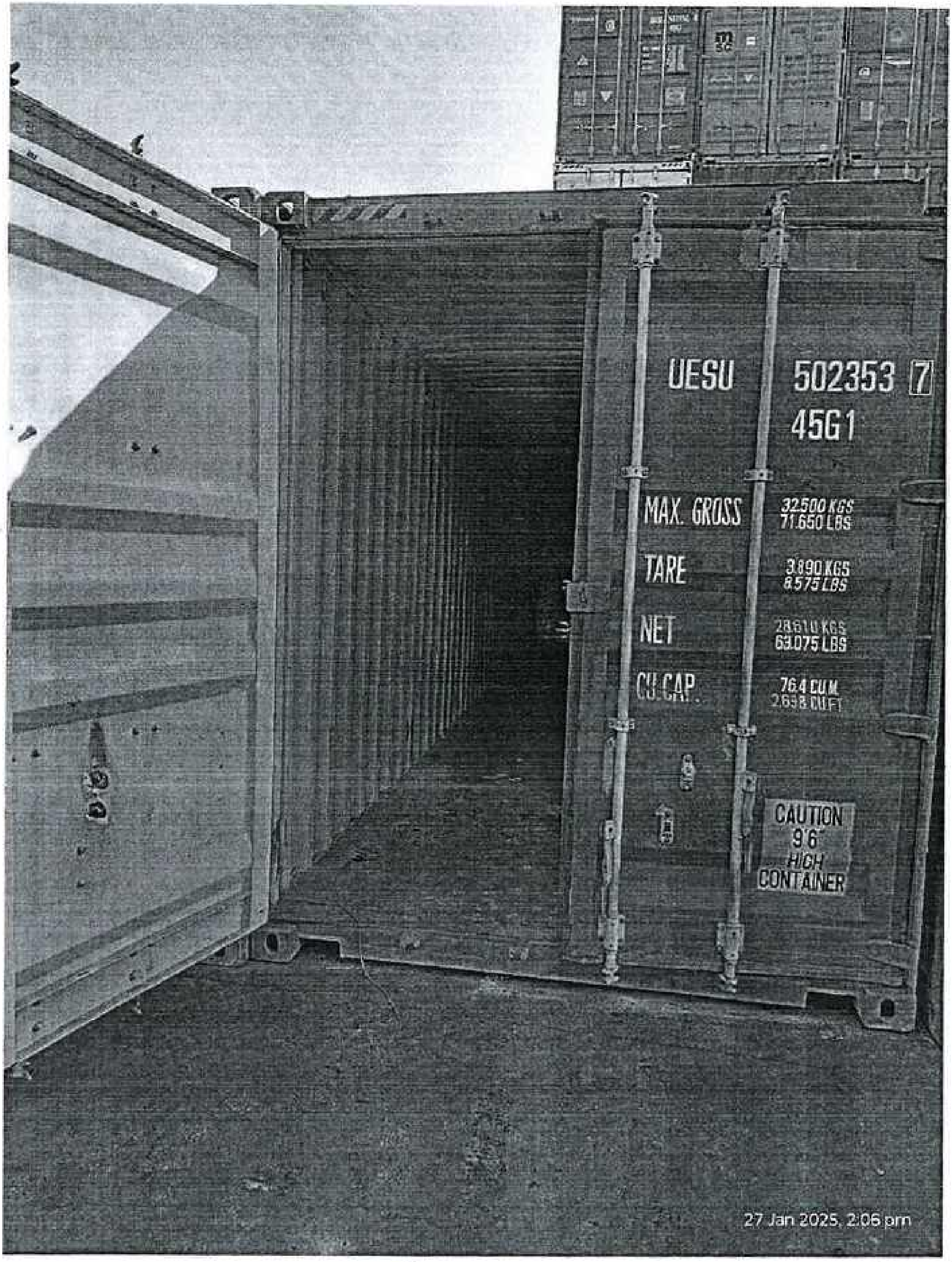
A20



27/1/25

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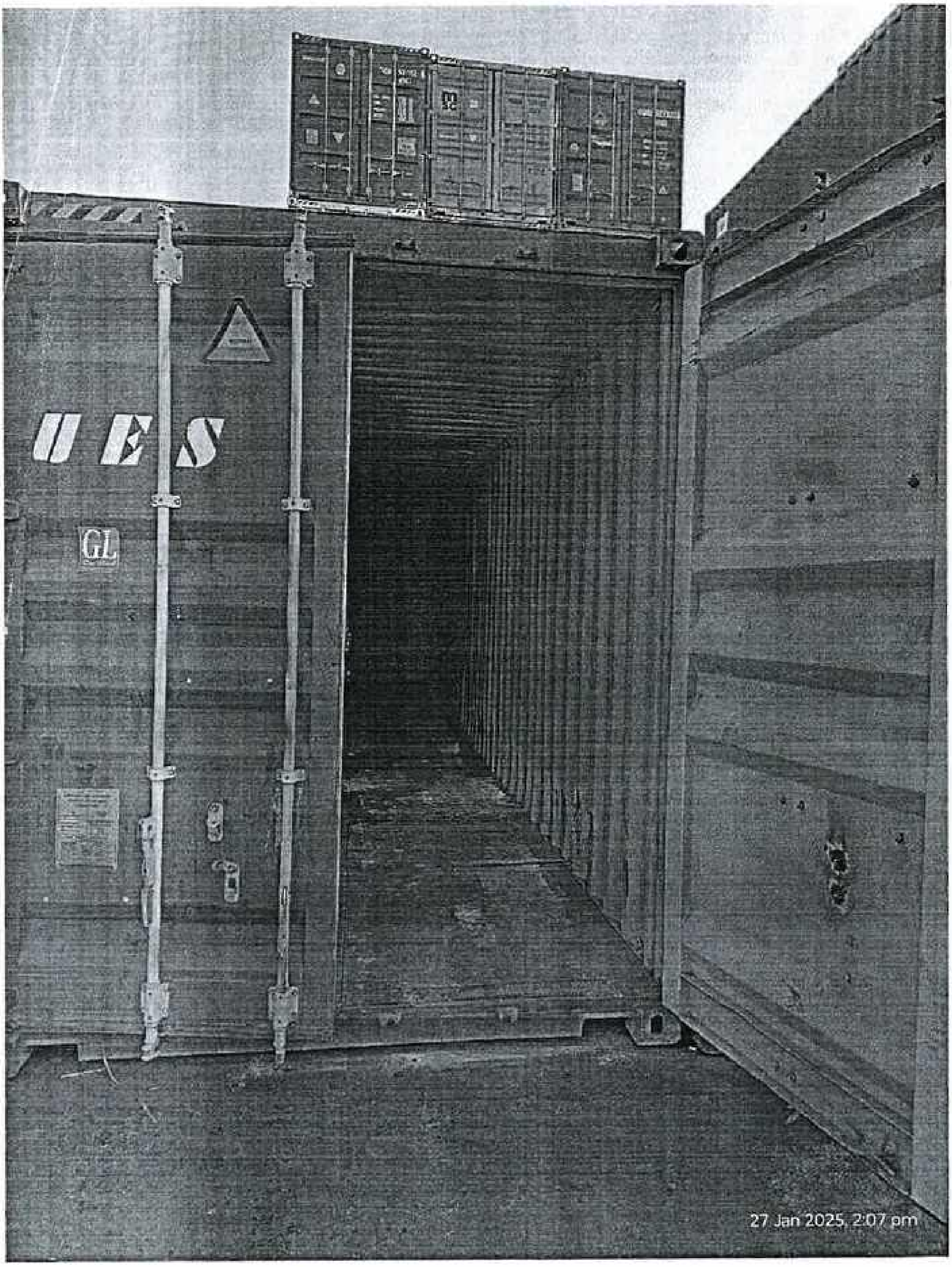
GOLDEN INTERNATIONAL

for Proprietor

27/1/25

A21



Arsind
27/1/25
Badiuzzaman
27/1/25

9/9/25

GOLDEN INTERNATIONAL
for Proprietor

27/1/25

P(1) Arshad
27/1/25

P(2) Badiuzzaman
27/1/25

A12

PHONEX LOGISTICS PRIVATE LIMITED

CONTAINER FREIGHT STATION

A-1/46/1, PAHARPUR ROAD, RABINDRA NAGAR, KOLKATA - 700066

Serial No	: 448955	**Date**	: 27/01/2025 17:32:00
Customer	: NA	**Vehicle No.**	: NA
Container No	: UESU5023537	**Container Size**	: 40
Job No	:	**Container Sr.No**	: 00

Gross Weight	: 31140 KG	**Time**	27/01/2025 17:32:00
Net Weight	: 31140		

EGP	: 00		
Custom Seal No	:	**Agent Seal No**	:
Actual Seal No	:	**RFID Seal No**	:

27/01/25

This is Computer generated Slip no Signature & Stamp are not Required.

PHONEX LOGISTICS PVT. LTD. Weigh Bridge

09/9/25

DIRECTORATE OF REVENUE INTELLIGENCE • KOLKATA •

Arshad
27/1/25

27/1/25

A23

PHONEX LOGISTICS PRIVATE LIMITED

CONTAINER FREIGHT STATION

A-1/46/1, PAHARPUR ROAD, RABINDRA NAGAR, KOLKATA - 700066

Serial No	: 448943	**Date**	: 27/01/2025 16:07:00
Customer	: NA	**Vehicle No.**	: NA
Container No	:	**Container Size**	:
Job No	:	**Container Sr.No**	: 00

Gross Weight	: 1380 KG	**Time**	27/01/2025 16:07:00
Net Weight	: 1380		

EGP	: 00		
Custom Seal No	:	**Agent Seal No**	:
Actual Seal No	:	**RFID Seal No**	:

27/01/25

PHONEX LOGISTICS PVT. LTD.

This is Computer generated slip no Signature & Stamp are not Required.

Binod Kumar Singh

03/9/25

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

Azhmad 27/1/25

Isaaujjama 27/1/25

A14

Phonex Logistics Private Limited – CFS

A-1/46/1, New Paharpur Road, Kolkata - 700066

WEIGHMENT SLIP

Serial No: 359467 | Date: 28-Dec-24 12:20:00 PM

Customer: GOLDEN INTERNATIONAL, VILL -

Container: UESU5023537 - (40 ft) | Vehicle Number: NL01Q4819

Job Number: 16491/24 | Container Serial: 359467

EGP Number: TCN24275307 | Agent Seal: AMPS1001921

RFID Seal: WINC00083059 | Actual Seal:

Gross Weight	46120 KGS
Tare Weight	13540 KGS
Net Weight	32580 KGS

"This document is computer generated and does not require registrar's signature or the company's stamp in order to be considered valid. To verify authenticity of this document from Phonex CFS, scan QR Code "

Phonex Logistics Private Limited – CFS

A-1/46/1, New Paharpur Road, Kolkata - 700066

WEIGHMENT SLIP

Serial No: 359467 | Date: 28-Dec-24 12:20:00 PM

Customer: GOLDEN INTERNATIONAL, VILL -

Container: UESU5023537 - (40 ft) | Vehicle Number: NL01Q4819

Job Number: 16491/24 | Container Serial: 359467

EGP Number: TCN24275307 | Agent Seal: AMPS1001921

RFID Seal: WINC00083059 | Actual Seal:

Gross Weight	46120 KGS
Tare Weight	13540 KGS
Net Weight	32580 KGS

"This document is computer generated and does not require registrar's signature or the company's stamp in order to be considered valid. To verify authenticity of this document from Phonex CFS, scan QR Code "

08/9/26

PHONEX LOGISTICS PVT. LTD. Weigh Bridge

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

27/01/25

27/1/25

A25

GOLDEN INTERNATIONAL

IMPORTER & EXPORTER
VILL – ITINDA PS- BASIRHAT, NORTH 24 PARGANAS, WEST BENGAL – 743292
Phone: +91 89813 73444 Mail – goldeninternationaldecor@gmail.com

Date:24.01.2025

TO WHOM SO EVER IT MAY CONCERN

We do hereby authorize our representative Mr. Binod Kumar Singh bearing Aadhar Id No.:8399 5137 3655 to do all the Custom formalities on our Company's behalf for the B/L No.:SWENPKGCCU2412871.

Thanks.

Regards,

GOLDEN INTERNATIONAL
Parvin Bapi Mondal
Proprietor

Binod Kumar Singh

Mohammed Ali Mandal

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

A26

COMBINED TRANSPORT BILL OF LADING

FIRST ORIGINAL

Shipper KIONG GAY PLASTERCEIL SDN BHD NO.2, JALAN ASTANA 1D/KU2, BANDAR BUKIT RAJA, 41050 KLANG, SELANGOR DARUL EHSAN.	**B/L No :** SWENPKGCCU2412871 SWEN CONTAINER LINE SWEN CONTAINER LINE PTE LTD Registration No: 201921757K
Consignee GOLDEN INTERNATIONAL VILL – INTINDA PS – BASIRNATH NORTH 24, PARGANAS WEST BENGAL – 743292 TEL : +918981373444 EMAIL : goldeninternationaldecor@gmail.com	* RECEIVED by the Carrier the Goods as specified above in apparent good order and condition unless stated, to transported to such place as agreed, authorized or permitted herein and subject to all the terms and conditions appearing on the front and reverse * The particulars given above as stated by the shipper and the weight, measure quantity, condition, contents, and value of the goods are unknown to the carrier. * JURISDICTION AND LAW CLAUSE This contract evidenced by this Bill of Lading shall exclusively be governed by Singapore Law. Any and all disputes arising out or in connection with this contract, including any questions regarding its existence, validity or termination, shall be referred to and finally resolved by arbitration seated in Singapore in accordance with the Arbitration Rules of the Singapore Chamber of Maritime Arbitration (SCMA) current at the commencement of the arbitration, which rules are deemed to be incorporated by reference to this clause.
Notify Party (No Claim shall attach for failure to notify) GOLDEN INTERNATIONAL VILL – INTINDA PS – BASIRNATH NORTH 24, PARGANAS WEST BENGAL – 743292 TEL : +918981373444 EMAIL : goldeninternationaldecor@gmail.com	**Delivery Agent** CONSOLIDATED SHIPPING LINE (INDIA) PVT. LTD FLAT 3, LANSDOWNE COURT 5B, SARAT BOSE ROAD KOLKATA - 700 020 DOCCCU@CSLINDIA.NET T +91 33 40009800 F +91 33 40036207

Vessel Voyage	Place of Receipt	Port Of Loading	Number of Original BLs
FSL KELANG/ 244W	PORT KLANG,MALAYSIA	PORT KLANG,MALAYSIA	1
Port of Discharge	**Place Of Delivery**	**FPOD**	**Type of Service**
KOLKATA,INDIA	KOLKATA,INDIA	KOLKATA,INDIA	FCL

Marks and Number	Total No.of PKGS/TYPE.	Description of Packages and Goods	Total Gross Weight	Total Measurement
	20 PALLETS	SAID TO CONTAIN "SHIPPERS LOAD STOW AND COUNT" 1X40HC CONTAINER STC TOTAL : PALLETS OF CK1-2IN1 GYPSUM COMPOUND BLUE HS CODE NO: 25202090 NET WEIGHT : 26,400 .00 KGS 14 DAYS FREE DETENTION AT FINAL DESTINATION FREIGHT PREPAID	26800.000 Kgs	35.000 CBM

CONTAINER NOS.	TYPE	SEAL NO	No Of Pkgs	P. TYPE	GR. WT(Kgs)	CBM
UESU5023537	40HC	AMPS1001921	20	PALLETS	26800.000	35.000

*ABOVE PARTICULARS DECLARED BY SHIPPER. CARRIER NOT RESPONSIBLE

EMPTY CONTAINERS ISSUED TO SHIPPER IN GOOD CONDITION. CARRIER IS NOT RESPONSIBLE FOR BREAKAGE, LEAKAGE, LOST OF CONTENTS / WEIGHTS OR DETERIORATION OF GOODS. CONSIGNEE TO DELIVER EMPTYAT DESTINATION IN GOOD CONDITION AND ANY REPAIRS OF DAMAGE TO CONTAINER DUE TO CARGO. DETENTION CHARGES DUE TO DELAYIN RE-DELIVERYOF EMPTYOVER FREE DAYS ON CONSIGNEE'S / SHIPPER ACCOUNT

Shipped On-Board Date :19 Dec 2024	Freight Payable at : PORT KLANG	Authorised Signatory SWEN CONTAINER LINE SDN BHD
Place of Issue :PORT KLANG	Date of Issue :19 Dec 2024	

8/1/25

25621

Binod Kumar Sa

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

By email only

भारत सरकार /GOVERNMENT OF INDIA
राजस्व आसूचना निदेशालय /DIRECTORATE OF REVENUE INTELLIGENCE
कोलकाता आंचलिक एकक/ KOLKATA ZONAL UNIT
8, हो ची मिन्ह सरणी, कोलकाता–700071 / 8, HO CHI MINH SARANI, KOLKATA-700071
टेलीफोन / TELEPHONE: - (033)-2282 3321, फैक्स / FAX: - (033)-2282 1446

File No. DRI/KZU/MISC-20/Gr.II/2023 Date :26-01-2025

To
The Commissioner of Customs (Port),
Customs House, 15/1 Strand Road,
Kolkata.

Sir,

Sub.: Request to hold one consignment imported by M/s Golden International under B/E No. 7933679 dated 22-01-2025 - reg.

According to intelligence received by this office, the following consignment is likely to contain mis-declared goods: -

Sl. No.	B/E No. and Date	Name of the Importer	Container Nos.	Description of goods declared
1	7933679 dated 22-01-2025	M/s Golden International	UESU5023537/40'	Gypsum Compound Blue

2. Therefore, it is requested that the aforementioned consignment may please be kept on hold with seals intact and that the movement & clearance of the same may please be withheld until the goods are examined in presence of the Officers of DRI, Kolkata Zonal Unit. It is also requested that no re-export or amendment of Bill of Entry be permitted in this matter without consulting DRI, Kolkata Zonal Unit.

Yours faithfully,

26/01/25

(Kaustubh Deepak Jog)
Deputy Director
DRI, Kolkata Zonal Unit

14/2/25 Bhola Ghosh

B1

Statement of Shri Binod Kumar Singh (Date of Birth: 16.12.1986), S/o Late Suraj Singh, R/o 1/H/40 Ramesh Dutta Street, Kolkata-700006, recorded before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Kolkata Zonal Unit on 27.01.2025 in response to the summons issued on 27.01.2025 in terms of Section 108 of the Customs Act, 1962. (Mobile No. 9831431699)

I, Binod Kumar Singh (Date of Birth: 16.12.1986), S/o Late Suraj Singh, R/o 1/H/40 Ramesh Dutta Street, Kolkata-700006, mobile no. **9831431699,** am giving this statement voluntarily before the DRI Officer today i.e. on 27.01.2025 in response to summons dated 27.01.2025 issued to me u/s 108 of the Customs Act, 1962. I have been explained the provisions of Section 108 of the Customs Act, 1962 and also relevant sections of Bhartiya Nyaya Sanhita 2023. I understand that giving false or fabricated statement in the present proceedings would be a punishable offence under the aforesaid provisions of law. I also came to know that my statement can be used as evidence either against me and/or any person and/or company in any court of law within the territory of India. I am also told that this inquiry shall be deemed to be a judicial proceeding within the meaning of Bhartiya Nyaya Sanhita 2023. I have passed 9th class and can read, write and understand Hindi, English & Bengali. However, I am not used to writing and my handwriting is not good, therefore I requested one of the DRI officers to type my statement in one of the computers as per my version. On being asked by the DRI officer, I am giving my statement in the following question and answer format-:

Q1: Please introduce yourself.

Ans: My name is Binod Kumar Singh. My permanent address is 1/H/40 Ramesh Dutta Street, Kolkata-700006. I live at the above said present address with my mother, my wife Nandani Singh, one son, one daughter, my elder brother Shri Sunil Singh his wife and his children since birth. I was engaged in purchasing old and used cloths from different persons in front of Liberty Cinema. I have studied up 9th standard. I have two brother and two sisters.

I am submitting photocopy of my Aadhar Card No. 8399 5137 3655 showing my details in support of my identity.

Q2: Please state your mobile number(s) and email ID(s).

Ans: My mobile number is 9831431699 (JIO). On being asked, I state that the mobile number 9831431699 is registered in my name. My email ID is v76087958@gmail.com.

Before me 27/1/25

Binod Kumar Singh
27/01/25

B22

Q3: On 27.01.2025 one consignment having B/L No. SWENPKGCCU2412871 dated 19.12.2024, container No. UESU5023537(40') was imported by M/s Golden International, Vill. & P.O. Itindia, P.S. Bashirhat, WB-743292. The said container No. UESU5023537(40') was examined in your presence. Please offer your comment who sent you to present yourself during examination of above consignment.

Ans: Sir, I applied job through an online App named JOB INDIA, from where one Shri Mahadev Sharma got my mobile number contacted me and offered me a job. Said Shri Mahadev Sharma contacted me about one week ago, he offered me a job and told to do some work regarding this import consignment. Shri Mahadev Sharma introduced himself as a manager in a company and said that he is looking for a suitable person for import-export related work. Shri Mahadev Sharma also informed that he is a resident of Bashirhat.

Q4: You are stating that you came in contact with Shri Mahadev Sharma just one week ago, who offered you a job and you accepted the job without verification of the company. Please offer your comment.

Ans: Sir, as I am at present jobless, so I accepted his offer. I applied job through an online App JOB INDIA. After applying I received various calls, who were offering jobs, but I chose to work under Shri Mahadev Sharma, as he assured me to give handsome salary. On being asked, I state that Shri Mahadev Sharma told me that he will forward documents over WhatsApp and I have to take its printout and submit it various offices as per the instruction of Shri Mahadev Sharma.

Q5: How many times you communicated with said Mahadev Sharma?

Ans: I had communicated with said Mahadev Sharma on Saturday and today. Apart from that I communicated with him two three times last week.

Q6: During the course of examination, it was found that there were various cut and welding marks found inside the above container No. UESU5023537(40') and the Nut-Bolts of the container was also welded from inside the container. Please offer your comments.

Ans: Yes sir, I saw that various cut and welding marks found inside the above container UESU5023537(40') and the Nut-Bolts of the container was also welded from inside the container. But I don't know the purpose of said cutting and welding of container. Shri Mahadev Sharma may be able tell about these anomalies. I am very new in this job, so I don't know about these things. Shri Mahadev Sharma had not told me anything about the container under examination.

27/01/25

Q7: Please give me the contact number and verifiable details of Shri Mahadev Sharma.

Ans: Sir, the contact number of Shri Mahadev Sharma is 8981373444. His email ID is goldeninternationaldecor@gmail.com. Shri Mahadev Sharma has introduced himself as a resident of Bashirhat, West Bengal. Shri Mahadev Sharma has not given his complete address. I have never visited his residence. On being asked, I state that Shri Mahadev Sharma handed over me a Samsung Galaxy mobile phone with pre-installed gmail ID having email ID v76087958@gmail.com. Shri Mahadev asked me to use this phone for communication purpose and asked me to insert my SIM card in the mobile and use the same.

Q8: During examination what type of goods were found?

Ans: Sir, I don't know the name of the goods imported in the above container. I saw that the goods were white coloured powder type materials, which appears to be Gypsum powder as per my view. The goods were declared as Gypsum Compound Blue. I was not informed by Shri Mahadev Sharma for any type of container examination.

Q9: Please see the two weighment Slips of the container No. UESU5023537(40'). One at the time of entry into Phonex CFS i.e. on 28.12.2024 and another after examination on 27.01.2025. Please offer your comments.

Ans: Sir, I saw both the weighment slips dated 28.12.2024 and 27.01.2025. I noticed that the weight of the container No. UESU5023537(40') was mentioned as 32580 Kg. on 28.12.2024, however today i.e., on 27.01.2025 the weight of the same container was found 31140 Kg. and there is huge difference in weight of the same container.

Q10: Please give the physical details of above Shri Mahadev Sharma.

Ans: Sir, Shri Mahadev Sharma looks like a person of 35-36 years old with wheatish complexion and curly hair. He is a well build person. His height of approx. 5'4". He keeps beard on his face. I don't have photograph of said Shri Mahadev Sharma.

Q11: You are being handed over summons dated 27.01.2025 in the name of Shri Mahadev Sharma for his appearance on 28.01.2025 at 11.30 AM. Please hand over the summons dated 27.01.2025 to said Mahadev Sharma.

Ans: Sir, I assure that I will hand-over the above summons dated 27.01.2025 issued in the name of Shri Mahadev Sharma.

Q12: Any other information you want to share?

Ans: Sir, I came in contact with said Mahadev Sharma one week ago. He offered me a job, as I am now jobless, so I accept his offer. I have no experience in import-export

Before me 27/1/25

Binod Kumar Sing
27/01/25

DIRECTORATE OF REVENUE INTELLIGENCE

related work. Shri Mahadev Sharma had sent me to submit certain documents before the Customs Authority, he did not ask me for any type of container examination.

My above statement running from page 1 to 4 is given voluntarily by me without any fear, pressure, threat, pressure or coercion. This statement has been typed and printed by a DRI officer as per my submission and version. I have read the typed and printed statement and have also been explained the same in Hindi. Having been fully satisfied with the facts and events recorded in my statement, I am putting my dated signature on each page of this statement.

27/01/25

Statement of Smt. Parvin Bibi Mandal, w/o- Ahammed Ali Mondal, DOB- 01/01/1987, recorded under section 108 of the Customs Act, 1962. on 29.01.2025

BS

1. আমি, শ্রীমতী পারভিন বিবি মন্ডল, স্বামীর নাম – আহমদ আলি মন্ডল, ঠিকানা – ইটিন্ডা, দক্ষিণ নিকারিপাড়া, থানা – বসিরহাট, জেলা – উত্তর চব্বিশ পরগনা, পিন – ৭৪৩২৫২, পশ্চিমবঙ্গ, আজ, ২৯.০১.২০২৫ তারিখে নিজের বয়ান দিচ্ছি কাস্টমস অ্যাক্টের ১০৮ ধারায়।

২. প্রশ্ন: আপনার নামে কি কোনো কোম্পানি রেজিস্টার আছে? যদি থাকে তাহলে ঐ কোম্পানি কি কাজ করে তার বর্ণনা দিন।

উত্তর: আমার নামে একটি কোম্পানি আছে যার নাম গোল্ডেন ইন্টার ন্যাশনাল, কোম্পানি কি কাজ করে তার ব্যবসা সম্পর্কে আমার জানা নেই।

২. প্রশ্ন: আপনি কি সাম্প্রতিক কালে কোনো ইমপোর্ট / এক্সপোর্ট করেছেন? যদি করেছেন তাহলে মাল -এর বর্ণনা দিন।

উত্তর: আমি এই বিষয়ে কিছু জানি না।

৩. প্রশ্ন: আপনার কোম্পানির দেখাশোনা কে করে? কোম্পানির অফিস ও গোডাউন কোথায় আছে?

উত্তর: আমার স্বামী কোম্পানির ব্যবসা দেখাশোনা করে। অফিসের ঠিকানা হল – ইটিন্ডা বাজার, শিবতলা, মসজিদ -এর সামনে। কোম্পানির বোর্ড লাগানো আছে অফিসের সামনে। গোডাউন -এর ব্যাপারে আমি কিছু জানি না।

৪. প্রশ্ন: আপনি মহাদেব শর্মা এবং বিনোদ কুমার সিং নামে কাউকে চেনেন?
উত্তর: না, আমি উপরোক্ত ব্যক্তিদের চিনিনা।

Recorded by me.
29.01.2025

(M. Biswas)
SIO

Parvin Bibi Mondal
29/01/2025

Directorate of Revenue Intelligence
Kolkata

B6

DUPLICATE

राजस्व आसूचना निदेशालय

DIRECTORATE OF REVENUE INTELLIGENCE

(ON SPOT)

बही सं / Book No. 167

क्रम सं / Serial No. 8329

सीमाशुल्क अधिनियम,1962 की धारा-108 के अंतर्गत समन

SUMMONS UNDER SECTION-108 OF THE CUSTOMS ACT, 1962

दिनांक/ Dated 27.1.2025

राआनि. फा सं/DRI F.No.........................

सेवा में / To Shri Binod Kumar Singh S/o Late Sri Singh [Rep. of M/s Golden ...] 1/1/1/60, Rawat Dutta Street, Bowbazar Street Kolkata - 700006

जबकि, मैं, ... वरिष्ठ आसूचना अधिकारी/सहायक निदेशक / उपनिदेशक, राजस्व आसूचना निदेशालय .... के बारे में छानबीन कर रहा हूँ

WHEREAS, I, ... S. I. O/Assistant Director/ Dy. Director, Directorate of Revenue Intelligence ..., am making inquiry in connection with ... M/s Golden ...

और जब कि, इस बारे मे निम्नलिखित प्रयोजनों के लिए मैं आपकी उपस्थिति अनिवार्य समझता हू :-

AND WHEREAS, I consider your attendance necessary to :

(क) साक्ष्य देने के लिए और/अथवा
(a) give evidence and / or

(ख) निम्न विवरण से संबंधित दस्तावेज या चीजें जो आपके कब्जे में या नियत्रण में है, उन्हे प्रस्तुत करते हेतु
(b) produce documents or thing(s) of the following description in your possession or under your control :-

अतएव अब, सीमाशुल्क आधिनियम, 1962 की धारा-108 के अंतर्गत प्रदत शक्तियों का प्रयोग करते हुए मैं एतद द्वारा आपको व्यक्तिगत रुप से मेरे समक्ष पूर्वोक्त प्रयोजन हेतु दिनांक .... को .... बजे पूर्वाह्ण/अपराह्ण निम्नलिखित कार्यालय पते पर उपस्थित होने के लिए समन करता हूँ :-

NOW, THEREFORE, in exercise of the powers vested on me under section-108 of the Customs Act, 1962, I do hereby summon you to appear before me in person for the purpose mentioned here-in-before on 27.1.25 (date) at 5 AM/PM at the following office address :- Directorate of Revenue Intelligence, ... Kolkata ...

कृपया यह ध्यान में रखें कि आपको बिना अनुमति के, और यदि कार्यवाही स्थगित होती है तो स्थगित तिथि अधिनिश्चय किए बिना, इस कार्यालय नहीं छोड़ना है।

Kindly note, that you are not to leave this office without permission, and the proceeding is adjourned, then without ascertaining the adjourned date.

आपके ध्यान में यह लाया जाता है कि इस संमन का अनुपालन न करना भारतीय दंड संहिता, 1860 की धाराएं 174 और 175 के अंतर्गत अपराध है। आप स्मरण रखें कि इन कार्यवाहियों में झुठा साक्ष्य देना भारतीय दंड संहिता 1860 की धार- 193 के अंतर्गत दंडनीय अपराध हैं।

Also it is brought to your notice that non-compliance of this summon is an offence under sections 174 and 175 of the Indian Penal Code, 1860. You may note that giving false evidence in these proceedings is an offence punishable under section 193 of the Indian Penal Code, 1860

इस जाँच को भारतीय दंड संहिता 1860 की धारा- 193 और धारा- 228 के अर्थ के अंतर्गत न्यायिक कार्यवाही समझा जाएगा।

This inquiry shall be deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code, 1860.

आज सन 20 .... के .... महीने की .... तारीख को जारी/ issued today, the 27th day of Jan. 2025 जारी करने का स्थान / Place of issue Kolkata Dhoolagarh CFS

जारी करने वाले अधिकारी के हस्ताक्षर और सील
Signature & Seal of the Issuing Officer
पदनाम/Designation ....

Received
Binod Kumar Singh
27/01/25

B7

DUPLICATE

राजस्व आसूचना निदेशालय

DIRECTORATE OF REVENUE INTELLIGENCE

167

बही सं / Book No. ....

क्रम सं / Serial No. 8330

सीमाशुल्क अधिनियम,1962 की धारा-108 के अंतर्गत समन

SUMMONS UNDER SECTION-108 OF THE CUSTOMS ACT, 1962

राआनि. फा सं/DRIF.No.............................. दिनांक/ Dated 27.01.2025

सेवा में / To Shri Mahadev Sharma (Mangje Golden Interntl) V.U- Itinda, P.S- Basirhat, N. 24 Pgs- 743292

जबकि, मैं, ... वरिष्ठ आसूचना अधिकारी/सहायक निदेशक / उपनिदेशक, राजस्व आसूचना निदेशालय .... के बारे में छानबीन कर रहा हूँ

WHEREAS, I, Mohassir Imran S. I. O/Assistant Director/ Dy. Director, Directorate of Revenue Intelligence ...., am making inquiry in connection with import consignment of M/s Golden Interntl under B/E 7933474 dt 22.1.25

और जब कि, इस बारे मे निम्नलिखित प्रयोजनों के लिए मैं आपकी उसस्थिति अनिवार्य समझता हू :-

AND WHEREAS, I consider your attendance necessary to :

(क) साक्ष्य देने के लिए और/अथवा
(a) give evidence and / or
(ख) निम्न विवरण से संबंधित दस्तावेज या चीजें जो आपके कब्जे में या नियत्रण में है, उन्हे प्रस्तुत करते हेतु
(b) produce documents or thing(s) of the following description in your possession or under your control :-

....

अतएव अब, सीमाशुल्क आधिनियम, 1962 की धारा-108 के अंतर्गत प्रदत शक्तियों का प्रयोग करते हुए मैं एतद द्वारा आपको व्यक्तिगत रूप से मेरे समक्ष पुर्वोक्त प्रयोजन हेतु दिनांक .... को .... बजे पूर्वाह्ण/अपराह्ण निम्नलिखित कार्यालय पते पर उपस्थित होने के लिए समन करता हूँ :-

NOW, THEREFORE, in exercise of the powers vested on me under section-108 of the Customs Act, 1962, I do hereb summon you to appear before me in person for the purpose mentioned here-in-before on 28.1.2025 (date) at 11.30 AM/PM at the following office address :- Directorate of Revenue Intelligence, S. Hrs Chi Mill Sarani, Kolkata-700071

कृपया यह ध्यान में रखें कि आपको बिना अनुमति के, और यदि कार्यवाही स्थगित होती है तो स्थगित तिथि अधिनिश्चय किए बिना, इस कार्या‍लय को नहीं छोड़ना है।

Kindly note, that you are not to leave this office without permission, and the proceeding is adjourned, then without ascertaining the adjourned date.

आपके ध्यान में यह लाया जाता है कि इस संमन का अनुपालन न करना भारतीय दंड संहिता, 1860 की धाराएं 174 और 175 के अंतर्गत अपराध हैं। आप स्मरण रखें कि इन कार्यवाहियों में झुठा साक्ष्य देना भारतीय दंड संहिता 1860 की धारा- 193 के अंतर्गत दंडनीय अपराध हैं।

Also it is brought to your notice that non-compliance of this summon is an offence under sections 174 and 175 of Indian Penal Code, 1860. You may note that giving false evidence in these proceedings is an offence punishable under section 193 of the Indian Penal Code, 1860

इस जाँच को भारतीय दंड सांहिता 1860 की धारा- 193 और धारा- 228 के अर्थ के अंतर्गत न्यायिक कार्यवाही समझा जाएगा।

This inquiry shall be deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code, 1860.

आज सन 20 .... के .... महीने की .... तारीख को जारी/ issued today, the 27th .... day of Jany 2025 जारी करने का स्थान / Place of issue Kolkata

Received (Shri Mahadev Sharma)
Biral Kumar Sir
27/01/25

27.1.25

जारी करने वाले अधिकारी के हस्ताक्षर और सील
Signature & Seal of the Issuing Officer
पदनाम/Designation

B8

File No- DRI/KZU/AF/ENQ-05/2025 CBIC-DIN-202501DDZ60000323262

SUMMONS

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

To,

Ms Parvin Babi mondal (Prop- Golden International)

Vill- Itinda, PS- Basirhat, North 24 Pgs, PIn- 743292

WHEREAS, I, **MOBASSIR EKRAM** am making inquiry in connection with **goods imported by M/s Golden International** 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. **carry ID**
2. **record statement**
3. **furnish document**

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 **2025-01-31** at **11:30:AM** at the office of **Directorate of Revenue Intelligence, 8 Ho Chi Minh Sarani, 3rd Floor, Harington Mansion, Kolkata 700071**

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-complinace 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 **29** day of **January, 2025** at **Kolkata**

Name : **MOBASSIR EKRAM**

Signature : 29/1/25

मोबास्सिर एकराम/MOBASSIR EKRAM
वरि. आसूचना अधिकारी/Sr. Intelligence Officer
राजस्व आसूचना निदेशालय/Directorate of Revenue Intelligence
कोलकाता क्षेत्रीय इकाई/Kolkata Zonal Unit
कोलकाता-700 071

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

29/1/25

89

File No- DRI/KZU/AS/ENQ-05/2025 **CBIC-DIN-**202501DDZ6000000C215

SUMMONS

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

To,

Shri Binod Kumar Singh S/o Late Suraj Singh

1/H/40 Ramesh Dutta street, Kolkata 700006

WHEREAS, I, **MOBASSIR EKRAM** am making inquiry in connection with **goods imported by M/s Golden International** 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. **carry ID**
2. **record statement**
3. **furnish document**

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 **2025-01-27** at **08:00:PM** at the office of **Directorate of Revenue Intelligence, 8 Ho Chi Minh Sarani, 3rd Floor, Harington Mansion, Kolkata 700071**

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-complinace 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 **27** day of **January, 2025** at **Kolkata**

Name : **MOBASSIR EKRAM**

Signature : 27/1/25

मोबस्सिर एकराम/MOBASSIR EKRAM

Designation:

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

27/1/25

B 10

File No- DRI/KZU/AS/ENQ-05/2025

CBIC-DIN-202501DDZ60000051080

SUMMONS

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

To,

Shri Mahadev Sharma (manager Golden International)

Vill- Itinda, PS- Basirhat, North 24 Pgs, PIn- 743292

WHEREAS, I, **MOBASSIR EKRAM** am making inquiry in connection with **goods imported by M/s Golden International** 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. **carry ID**
2. **record statement**
3. **furnish document**

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 **2025-01-28** at **11:30:AM** at the office of **Directorate of Revenue Intelligence, 8 Ho Chi Minh Sarani, 3rd Floor, Harington Mansion, Kolkata 700071**

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-complinace 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 **27** day of **January, 2025** at **Kolkata**

Name : **MOBASSIR EKRAM**

Signature : ME 28/1/25

Designation : **Superintendent / Appraiser / Senior Intelligence Officer**

मोबस्सिर एकराम/MOBASSIR EKRAM
वरिष्ठ आसूचना अधिकारी/Sr. Intelligence Officer
राजस्व आसूचना निदेशालय/Directorate of Revenue Intelligence
कोलकाता आंचलिक एकक/Kolkata Zonal Unit
कोलकाता–700 071/Kolkata-700 071

Seal of Office.

ME 28/1/25

DIRECTORATE OF REVENUE INTELLIGENCE

B11

DUPLICATE

राजस्व आसूचना निदेशालय
DIRECTORATE OF REVENUE INTELLIGENCE

बही सं / Book No. 167

क्रम सं / Serial No. 8331

सीमाशुल्क अधिनियम,1962 की धारा-108 के अंतर्गत समन
SUMMONS UNDER SECTION-108 OF THE CUSTOMS ACT, 1962

दिनांक/ Dated 29.01.2025

राआनि. फा सं/DRIF.No......................

सेवा में / To Smt. Parvin Bibi Mondal (Prop- Golden International)
V.U. Itinda, Basirhat, Dist. North 24 Pgs

जबकि, मैं, ... वरिष्ठ आसूचना अधिकारी/सहायक निदेशक / उपनिदेशक, राजस्व आसूचना निदेशालय .... के बारे में छानबीन कर रहा हूँ

WHEREAS, I, Mohammad Ekram S. I. O/Assistant Director/ Dy. Directer, Directorate of Revenue Intelligence ...., am making inquiry in connection with import of a consignment ... by M/s Golden International

और जब कि, इस बारे में निम्नलिखित प्रयोजनों के लिए मैं आपकी उपस्थिति अनिवार्य समझता हू :-

AND WHEREAS, I consider your attendance necessary to :

(क) साक्ष्य देने के लिए और/अथवा

(a) give evidence and / or

(ख) निम्न विवरण से संबंधित दस्तावेज या चीजें जो आपके कब्जे में या नियत्रण में है, उन्हे प्रस्तुत करते हेतु

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

अतएव अब, सीमाशुल्क आधिनियम, 1962 की धारा-108 के अंतर्गत प्रदत शक्तियों का प्रयोग करते हुए मैं एतद द्वारा आपको व्यक्तिगत रुप से मेरे समक्ष पुर्वोक्त प्रयोजन हेतु दिनांक .... को .... बजे पूर्वाह्ण/अपराह्ण निम्नलिखित कार्यालय पते पर उपस्थित होने के लिए समन करता हूँ :-

NOW, THEREFORE, in exercise of the powers vested on me under section-108 of the Customs Act, 1962, I do hereby summon you to appear before me in person for the purpose mentioned here-in-before on 29.1.25 (date) at 4.45 P.M AM/PM at the following office address :-

V.U. Itinda, Basirhat, North 24 Pgs

कृपया यह ध्यान में रखें कि आपको बिना अनुमति के, और यदि कार्यवाही स्थगित होती है तो स्थगित तिथि अधिनिश्चय किए बिना, इस कार्यालय को नहीं छोड़ना है।

Kindly note, that you are not to leave this office without permission, and the proceeding is adjourned, then without ascertaining the adjourned date.

आपके ध्यान में यह लाया जाता है कि इस समन का अनुपालन न करना भारतीय दंड संहिता, 1860 की धाराएं 174 और 175 के अंतर्गत अपराध हैं। आप स्मरण रखें कि इन कार्यवाहियों में झुठा साक्ष्य देना भारतीय दंड संहिता 1860 की धार- 193 के अंतर्गत दंडनीय अपराध हैं।

Also it is brought to your notice that non-compliance of this summon is an offence under sections 174 and 175 of the Indian Penal Code, 1860. You may note that giving false evidence in these proceedings is an offence punishable under section 193 of the Indian Penal Code, 1860

इस जाँच को भारतीय दंड संहिता 1860 की धारा- 193 और धारा- 228 के अर्थ के अंतर्गत न्यायिक कार्यवाही समझा जाएगा।

This inquiry shall be deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code, 1860.

आज सन 20 .... के .... महीने की .... तारीख को जारी/ issued today, the 29th day of January 2025 जारी करने का स्थान / Place of issue Itinda

M 29/1/25

जारी करने वाले अधिकारी के हस्ताक्षर और सील
Signature & Seal of the Issuing Officer
पदनाम/Designation ....

Parvin Bibi Mondal
29/1/25

M 29/1/25

C1

भारत सरकार /GOVERNMENT OF INDIA

राजस्व आसूचना निदेशालय /DIRECTORATE OF REVENUE INTELLIGENCE

कोलकाता आंचलिक एकक/ KOLKATA ZONAL UNIT

8, हो ची मिन्ह सरणी, कोलकाता–700071 / 8, HO CHI MINH SARANI, KOLKATA-700071

टेलीफोन/TELEPHONE: - (033) - 2282 3321, फैक्स / FAX:-(033)-2282 1446

DRI File No. DRI/KZU/MISC-20/Gr. II/2023/ 245 – 246 **Date : 27.01.2025**

To

The Manager,
Phoenix Logistic Private Limited- CFS,
A-1/46/1, New Paharpur Road,
Kolkata- 700 066.

Sub: Furnishing of the raw/unedited CCTV footage of the your CFS- reg

Directorate of Revenue Intelligence, Kolkata Zonal unit has undertaken investigation of one consignment imported by M/s Golden International under Bill of Entry number 7933679 dated 21.01.2025. The goods have been examined by the Customs officers in presence of DRI officers on 27.01.2025. During examination tempering of the container No. UESU5023537/40' and its goods has been noted.

2. In this regard, you are required to furnish the raw CCTV footage of the above said container from the point of entry into the CFS to the container holding area where the container has been kept from its arrival for the period from the 28.12.2024 (12.00 p.m.) to 27.01.2025 (12.00 p.m.), immediately. You are also required to furnish the CCTV footage of the entry and exit point of your CFS from 28.12.2024 (12.00 p.m.) to 27.01.2025 (12.00 p.m.).

27/01/25

(Kaustubh Deepak Jog)
Deputy Director,
DRI, Kolkata Zonal unit.

Copy to; The Deputy/ Assistant Commissioner of Customs, Phoenix Logistic Private Limited- CFS, Kolkata, for information and necessary action.

DIRECTORATE OF REVENUE INTELLIGENCE

C2

भारत सरकार /GOVERNMENT OF INDIA
राजस्व आसूचना निदेशालय /DIRECTORATE OF REVENUE INTELLIGENCE
कोलकाता आंचलिक एकक/ KOLKATA ZONAL UNIT
8, हो ची मिन्ह सरणी, कोलकाता–700071 / 8, HO CHI MINH SARANI, KOLKATA-700071
टेलीफोन/TELEPHONE: - (033) - 2282 3321, फैक्स / FAX:-(033)-2282 1446

DRI File No. DRI/KZU/MISC-20/Gr. II/2023 /247–248 **Date: 27.01.2025**

To

The Assistant / Deputy Commissioner,
Container Scanning Division, Kolkata Port
Circular Garden Reach Road,
Kolkata- 700 043

Sir/Ma'am,

Sub: Furnishing of the scanning image of container number UESU5023537/40'- reg.

Directorate of Revenue Intelligence, Kolkata Zonal Unit has undertaken investigation of one consignment imported by M/s Golden International under Bill of Entry number 7933679 dated 21.01.2025. The goods have been examined by the Customs officers in presence of DRI officers on 27.01.2025 at Phoenix, CFS. During examination tampering of the container No. UESU5023537/40' and its goods has been noted.

2. In this regard, you are requested to furnish the scanned image(s) of the Container No. UESU5023537/40' taken on its entry into the Kolkata Port on 28.12.2024 vide IGM no. 2395481 by your office. You are also requested to furnish the weighment slip of the container taken at the time of scanning on 28.12.2024.

3. This issues with the approval of the competent authority.

Yours faithfully,

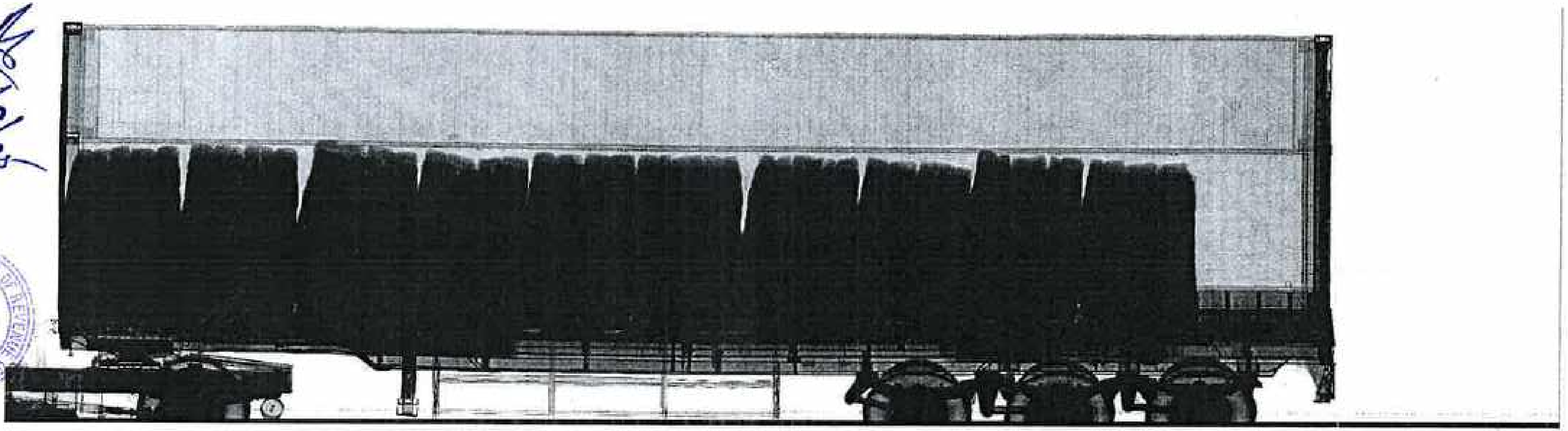
27/01/25

(Kaustubh Deepak Jog)
Deputy Director,
DRI, Kolkata Zonal Unit.

Copy to; The Additional/ Joint Commissioner of Customs, In-charge of CSD Division Kolkata port, for information.

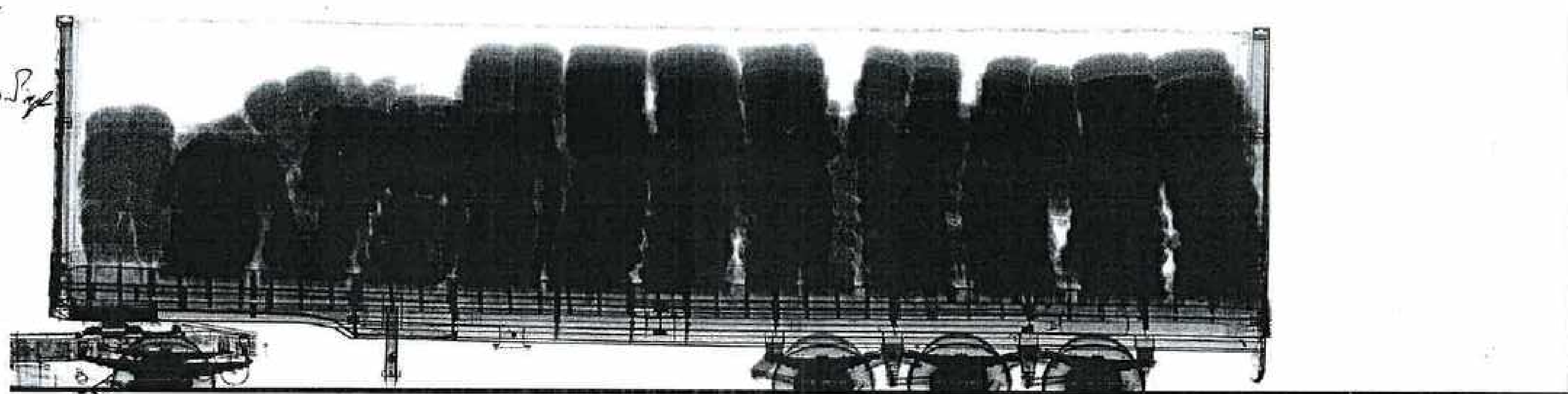
DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

Container No. UESU5023537/40' re-scanned on 28.01.2025 at 16:34:32 at Container Scanning Division, Kolkata Port



09/9/25

Container No. UESU5023537/40' scanned on 28.12.2024 at 10:25:44 at Container Scanning Division, Kolkata Port



Seen
20/6/25

Seen
8/4/25

Seen
03/7/25

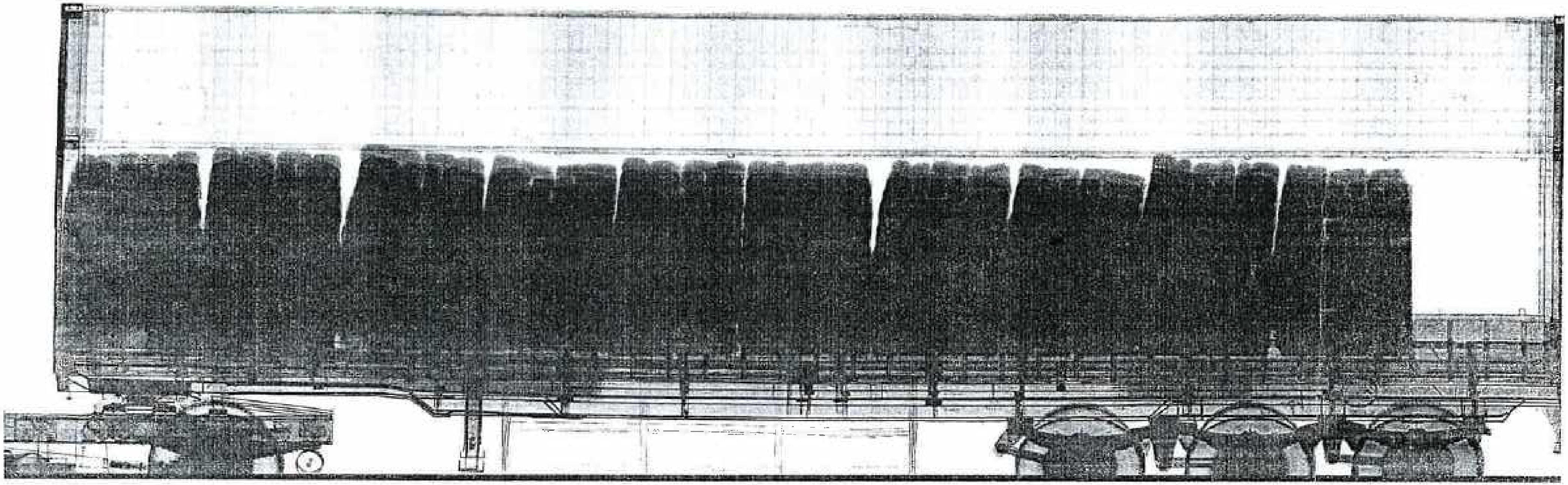
Seen
Tapan Ghosh
6/2/25

Seen
14/02/25

Seen
Rajib Saha
12/03/25

04/02/25

(2)



Seen 6/2/25

Seen Rajesh Lal 17/03/25

Ahammed Ali Mandal 04/02/25

Seen 3/7/25

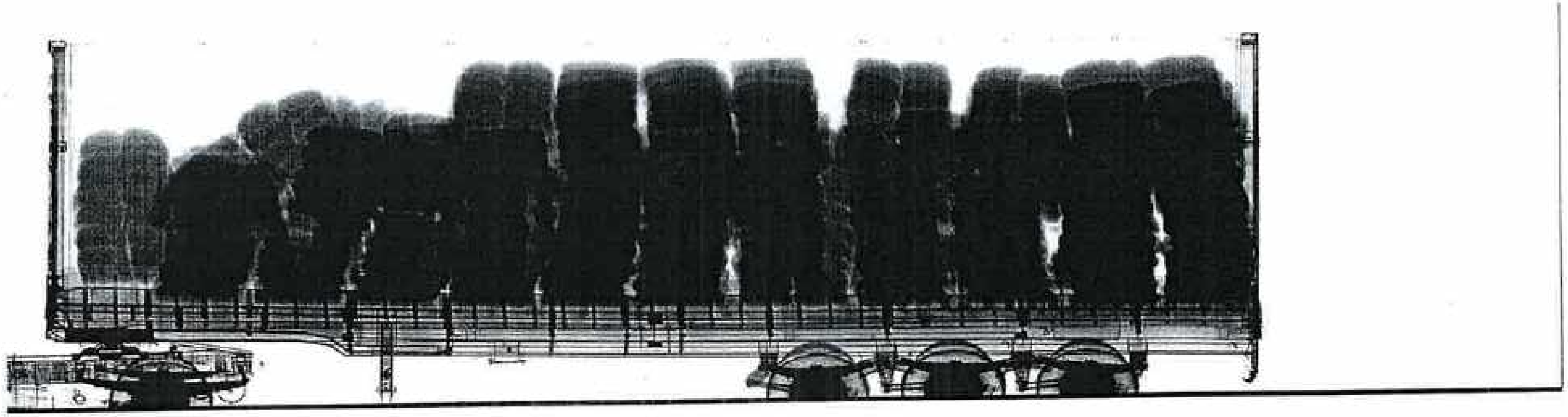
Seen 14/02/25

Seen 20/6/25 Rajesh Kumar Singh

9/9/25

C4

(1)



Seen
Rajesh Lal
12/03/25

Ahammad Ali mandal

Seen
14/02/24

Seen
Binod Kumar Singh
20/6/25

Seen
03/7/25

Seen

DIRECTORATE OF REVENUE INTELLIGENCE

"I know this person" 8/2/25 I don't know [illegible] (Bhola ghosh) 14/02/25

Statement of Shri Ahammad Ali Mandal S/o Din Islam Mandal, aged about 44 years, resident of Itinda Dakshin Nikaripara, P.S. Itinda, P.S. Bashirhat, Dist. North 24 Pgs. (WB), PIN-743292, recorded before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Kolkata Zonal Unit on 04.02.2025 in response to the summons issued on 29.01.2025 in terms of Section 108 of the Customs Act, 1962. (Mobile No. 9732718488)

I, Ahammad Ali Mandal S/o Din Islam Mandal, aged about 44 years, resident of Itinda Dakshin Nikaripara, P.S. Itinda, P.S. Bashirhat, Dist. North 24 Pgs. (WB), PIN-743292, am giving this statement voluntarily before the DRI Officer today i.e. on 04.02.2025 in response to the summons dated 29.01.2025 issued to me u/s 108 of the Customs Act, 1962. I have been explained the provisions of Section 108 of the Customs Act, 1962 and also relevant sections of Bhartiya Nyaya Sanhita 2023. I understand that giving false or fabricated statement in the present proceedings would be a punishable offence under the aforesaid provisions of law. I also came to know that my statement can be used as evidence either against me and/or any person and/or company in any court of law within the territory of India. I am also told that this inquiry shall be deemed to be a judicial proceeding within the meaning of Bhartiya Nyaya Sanhita 2023.

I passed 4th class and can read, write and understand Bengali and English. However, I am not used to writing and my handwriting is not good, therefore I requested one of the DRI officers to type my statement in one of the computers as per my version. On being asked by the DRI officer, I am giving my statement in the following question and answer format :-

Q1: Please introduce yourself in details.

Ans: My name is Ahammad Ali Mandal. My permanent address is Itinda Dakshin Nikaripara, P.S. Itinda, P.S. Bashirhat, Dist. North 24 Pgs. (WB), PIN-743292. I live in the above address with my wife Smt. Parvin Bibi Mondal and one daughter Ms. Takiya Mondal. I studied up 4th standard. I have submitted photocopy of my Aadhar Card No. 3653 7773 6064 showing my details in support of my identity.

Q2: Please state your mobile number(s) and email ID(s).

Ans: My mobile numbers are 9732718488 and 8597246458. On being asked, I state that both the numbers are registered in my name. My email ID are goldeninternationaldecor@gmail.com and goldenfishcentre@gmail.com.

4/2/25

MOBASSIR [illegible]
Sr. Intelligence Officer
Directorate of Revenue Intelligence

Ahammad Ali Mandal
04/02/25

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Q3: Please state your profession/business.

Ans: I purchase fishes, fruits and vegetables from the different vendors of Nasik, Vasai Market (Mumbai), Nagpur and export the same to Dubai and Saudi Arabia based importers through my company M/s Tanisha Fish Centre (IEC-BIVPM9716K). Earlier I used to export fishes, fruits and vegetables to Bangladesh, however, I stopped exporting above goods to Bangladesh from last 6-7 months. Prior to my export business, I used to sell fishes in domestic market throughout West Bengal. Apart from that, I opened a firm namely M/s Golden International (IEC No. DOLPM6658N) in the name of my wife Smt. Parvin Bibi Mondal for importing goods from Bangladesh. I look after and manage import job of M/s Golden International through my partner.

Q4: On 27.01.2025 one import consignment having B/L No. SWENPKGCCU2412871 dated 19.12.2024, B/E No. 7933679 dated 22.01.2025, container UESU5023537(40') was imported by M/s Golden International, Vill. & P.O. Itindia, P.S. Bashirhat, WB-743292. The said container No. UESU5023537(40') was examined on 27.01.2025. Please offer your comment.

Ans: On 25/26.01.2025 I received a call from a person, who introduced himself as Customs Officer, who informed me that my above import consignment under B/L No. SWENPKGCCU2412871 dated 19.12.2024, container UESU5023537(40') would be examined on 27.01.2025 and requested to present myself at the time of examination. I informed that I was in Mumbai for managing one of my export consignments, hence I told him that my partner Shri Mahadev Sharma (Mob. No. 8981373444) will present at the time of examination. On being asked, I state that I tried to contact Shri Mahadev Sharma over phone, however, I didn't contact him as his phone is continuously switched off.

Q5: Please state in details about above Shri Mahadev Sharma and how did you meet with said Shri Mahadev Sharma?

Ans: About 6-7 months ago, I boarded in local train from Sealdah Railway Station to my home station at Bashirhat. A person also boarded in the same boggy from Sealdah Railway Station and sat beside me. During our journey the person introduced himself as Mahadev Sharma of Barasat, North 24 Parganas and told that he supplies Gypsum putti in West Bengal and Bihar. I also told that I am in the business of export of fishes, fruits and vegetables. Then, Shri Mahadev Sharma took my mobile number for future communication about import-export of goods. From there, said Mahadev Sharma used to call me and met with me at Bashirhat Railway station 3-4 times. During our meeting Shri Mahadev Sharma informed that he doesn't have GST Registration, so he needs to get an IEC (Import Export Code) for importation of Gypsum Putti from Malaysia. Shri Mahadev Sharma offered me to do the import of Gypsum Putti in partnership with 50%-50% profit sharing basis. I

Dhananjay Ali Mondal
04/02/25

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accepted the offer of Shri Mahadev Sharma, as I want to expand business in import section also. One day I came at Kolkata for my work, I called him for meeting, then Shri Mahadev Sharma called me to meet at Park Street area and showed me a building as his office. He insisted me to come at his office, but due to lack of time, I could not visit his office. He showed his office near Apeejay Hotel, Park Street.

Q6: How many consignments was cleared by above Shri Mahadev Sharma through your firm M/s Golden International?

Ans: As per my knowledge, Shri Mahadev Sharma had cleared about 04 containers. I know about the import consignments through said Mahadev Sharma. As I was busy in my export business through Mumbai Sea Port, I gave contact number of my staff Shri Abusufian Molla (9144381754) to Shri Mahadev Sharma for communication regarding import consignments through my firm. Then, Shri Mahadev Sharma used to call my staff for documents required for clearance of the import consignment.

Q7: What was the goods imported by your company in the previous consignments and whom did you sell the import goods? Please offer your comments.

Ans: Shri Mahadev Sharma informed me that he imported Gypsum Compound Blue in previous consignments. I never checked the goods imported by Shri Mahadev Sharma. Shri Mahadev Sharma forwarded some unsigned invoice paper over email and asked for sign the same for selling of imported Gypsum Compound Blue in domestic market of Bihar. On being asked, I submitted Invoice No. GI/24-25/001 to GI/24-25/001 dated 28.11.2024, 05.12.2024, 15.12.2024 and 16.01.2025 respectively under my dated signature.

Q8: As you stated that you had submitted various documents to Shri Mahadev Sharma. Please state the details of the documents, you had handed over to Shri Mahadev Sharma.

Ans: On the request of Shri Mahadev Sharma, I forwarded xerox copy of IEC certificate of M/s Golden International, GST registration of M/s Golden International, Trade Licence of Shri Golden International, PAN Card of my wife, Aadhar Card of my wife. Shri Mahadev Sharma had created email ID in the name of goldeninternationaldecor@gmail.com.

Q9: You are being shown copy of letter dated 24.01.2025 submitted by Shri Binod Kumar Singh (Staff of Shri Mahadev Sharma) authorized by your wife Smt. Parvin Bibi Mondal. Please offer your comment regarding the genuineness of the signature of your wife.

Ans: I have seen the letter dated 24.01.2025 submitted by Shri Binod Kumar Singh (Staff of Shri Mahadev Sharma). The signature made in the authorization letter dated

Dhanna Ali Mondal
04/02/25

24.01.2025 is not done by my wife Smt. Parvin Bibi Mondal. Shri Mahadev Sharma forged my wife's signature and created such fabricated authorization letter on the letter head of M/s Golden International.

Q10: You are being shown two scanning images of container no. UESU5023537(40') first at the time of entering into Phonex CFS and second at the time of examination. Please offer your comment.

Ans: Both the images are different in terms of formation of goods. The scanning image at Sl. No. 1 is showing goods kept in bags, however scanning image at Sl. No. 2 is showing goods in pallet. The goods in 1st scanning image shows almost full in container. However, goods in 2nd scanning image showing half of the size of the container.

Q11: You are being shown copy of panchnama dated 27.01.2025. Please offer your comment.

Ans: I have seen the panchnama dated 27.01.2025 and the images of cutting and welding marks of the container No. UESU5023537(40') and put my dated signature over it.

Q12: You are being shown copy of statement dated 27.01.2025 of Shri Binod Kumar Singh. You are also shown photograph of Shri Binod Kumar Singh please try to identify him.

Ans: I have seen a photograph of a person, whom I saw two times with Shri Mahadev Sharma. I don't know his actual name. I saw him first time at about 6-7 months ago and lastly about one month ago at Bashirhat Station with Shri Mahadev Sharma. I know him as staff of Shri Mahadev Sharma. I have seen the copy of statement dated 27.01.2025 of Shri Binod Kumar Singh and put my dated signature over it.

Q13: Did you make any payment for clearance of your import consignments.

Ans: As per instruction of above Shri Mahadev Sharma I made some payments to the CHA. The account number of the CHA was also forwarded by Shri Mahadev Sharma. On being asked, I state that the name of the CHA was some Mr. Bhola and Mr. Pradip. At present I don't have details of the CHA, but I assure that I will submit the details of the CHA, who cleared the previous consignments of M/s Golden International.

Q14: Apart from the mobile number of above Shri Mahadev Sharma, do you have any other information about Shri Mahadev Sharma.

Ans: No Sir, I never visited residence of Shri Mahadev Sharma, neither I visited his godown/office. On being asked, I state that the physical details of Shri Mahadev Sharma are of fair complexion, height 5'9" with medium body build. Shri Mahadev Sharma usually wears Jeans Pant and T-Shirt.

Dhamma Ali Mandal
04/02/25

DS

Q15: Apart from Shri Mahadev Sharma and Shri Binod Kumar Singh, did any other person meet with you for importation of goods through M/s Golden International.

Ans: One other person, who introduced himself as Shri Rajesh Sah having mobile phone number 9830282433 (saved in my mobile) met with me on few occasions for taking documents viz. IEC Certificate, GST Certificate, Aadhar Card, PAN Card, User ID and Password of my ICICI Bank. I had handed over above documents as well as User ID and password of my ICICI Bank to Shri Rajesh Sah for importation of goods through M/s Golden International.

Q16: Did you previously meet with said Shri Rajesh Sah? If yes, how did you come to meet with said Shri Rajesh Sah?

Ans: Sir, I had taken loan of Rs. 60 lacs for my export business from Axis Bank, Tata Capital, Info Co. and Muthoot Finance during last 2-3 years. For disbursal of the above loan, I came in contact with one ICICI bank staff namely Shri Biswajeet Rajbanshi. I asked Shri Biswajeet for additional loan for running my business. Shri Biswajeet informed me that from my account records, no bank can give me additional loan, then I insisted him to arrange some financer. After few months said Biswajeet Rajbanshi introduced me with Shri Rajesh Sah, as financer for my export business. Thereafter, Shri Rajesh Sah along with some other persons had visited 4-5 times to my Office situated at Itinda Bazar, Fish Market (in front of Jamia Masjid) Bashirhat and discussed about import-export business.

Q17: Did you have any financial transaction with said Shri Mahadev Sharma, Shri Binod Kumar Singh and Shri Rajesh Sah?

Ans: As Shri Rajesh Sah was consented for financing my export business, so he had initially given me approx. Rs. 20,00,000/-. Out of which I had given Rs. 5,00,000/- to my friend Shri Oliur Rahman, Prop. M/s Rahman Enterprise and Rs. 3,00,000/- was paid through my account on account of Customs Duty, Shipping Line charges and miscellaneous expenses related to my previous consignments. On being asked, I stated that Shri Rajesh Sah had given me above Rs. 20,00,000/- partly in my bank account through different company and partly cash deposited in my bank account.

Q18: Any other information you want to share?

Ans: Sir, above Shri Mahadev Sharma had imported goods in the name of M/s Golden International using my IEC Certificate. I never checked and verified the import goods. I never visited Phonex CFS for clearance purpose. I didn't approach any customs authority for clearance of the above import goods. Shri Mahadev Sharma assured me that he will

Shammed Ali mandal

04/02/25

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take care of the clearance and sell of the imported goods. Shri Mahadev Sharma usually forbade me to talk with the CHA persons.

My above statement running from page 1 to 6 is given voluntarily by me without any fear, pressure, threat, pressure or coercion. This statement has been typed and printed by a DRI officer as per my submission and version. I have read the typed and printed statement and have also been explained the same in Bengali. Having been fully satisfied with the facts and events recorded in my statement, I am putting my dated signature on each page of this statement.

Ahammad Ali Mandal
04/02/25

before me
4/2/25

Sr. Intelligence Officer
Directorate of Revenue Intelligence
Kolkata Zonal Unit

9/9/25

DIRECTORATE OF REVENUE INTELLIGENCE
KOLKATA

File No- DRI/KZU/AS/ENQ-05/2025 CBIC-DIN-202502DDZ6000000D119

SUMMONS

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

To,

Shri Ahhmad Mondal S/o Din Islam Mondal

Vill- Itinda, Dakshin Nikari Para, Basirhat-North 24 Pgs

WHEREAS, I, **MOBASSIR EKRAM** am making inquiry in connection with **goods imported by M/s Golden International** 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. carry ID

2. record statement

3. furnish document

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 **2025-02-04** at **11:30:AM** at the office of **Directorate of Revenue Intelligence, 8 Ho Chi Minh Sarani, 3rd Floor, Harington Mansion, Kolkata 700071**

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-complinace 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 **29** day of **January, 2025** at **Itinda**

Name : **MOBASSIR EKRAM**

Signature : ......

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

Statement of Shri Prithwish Mukherjee, S/o Late Sourindra Nath Mukherjee, recorded on 04-02-2025 at the office of Directorate of Revenue Intelligence, Kolkata Zonal Unit, 8, Ho-Chi-Minh Sarani, Kolkata-700 071 in Response to the spot summons dated: 04-02-2025 issued u/s 108 Of the Customs Act, 1962

I, Prithwish Mukherjee (DOB: 22-07-1956) S/o Late Sourindra Nath Mukherjee, permanent resident of 17A, Bagbazar Street, Opp. Amrita Housing Coop, Baghbazar, Kolkata-700003, currently residing at 12/4/K, Priyanath Chakraborty Lane, Baranagar, Kolkata-700035, am giving this statement voluntarily before the DRI Officer today i.e. on 04-02-2025 in response to the spot summons dated 04-02-2025 issued under Section 108 of the Customs Act, 1962. My mobile No. is 7278781081 and email id: surdia@gmail.com.

The officer has explained to me the provisions of Section 108 of the Customs Act, 1962, as well as the provisions of Section 229 and Section 267 of the Bhartiya Nyaya Sanhita, 2023 and also their implications. I have understood that giving false or fabricated statement is a punishable offence under the said laws. I have also understood that intentionally causing any interruption during the recording of statement is also a punishable offence. I have understood that my statement can be used against me or any other person or any organization as evidence during any departmental proceeding or in any Court of Law within the territory of India.

I can read, write and understand English, Hindi & Bangla. For convenience I requested DRI officer to record my statement in the computer installed in DRI office and I undertake that I do not have any objection in recording my statement in the computer installed at DRI office. On being asked by the DRI officer, I am giving my statement in the following question and answer format-

Q.1: Please introduce yourself.

Ans: Sir, my name is Prithwish Mukherjee and I reside at 12/4/K, Priyanath Chakraborty Lane, Baranagar, Kolkata-700035 with my family members. I run a firm, M/s Surveillance India which is engaged in work of survey of import containers at port on behalf of M/s Phonex Container Freight Station (CFS). I am submitting a copy of my Aadhar card bearing no. 746558210910 voluntarily.

Q.2: Please state about procedure of your work of survey of import containers at port.

Ans: Sir, first of all, I wish to state that M/s Phonex CFS appointed my firm i.e. M/s Surveillance India at Kolkata & Haldia Port for survey of all the import containers which

04/02/2025

would be destined at Phonex CFS after gate out from Port. My firm is working on behalf of M/s Phonex CFS. Once, import container bound to Phonex CFS load on trailer, my staff verify the seal number and external condition of container and thereafter, my staff send me the details like trailer number & remarks in respect to container, if any. Further, I upload the same details/remarks on online portal of M/s Phonex CFS in the format of survey report.

Q.3: Please state about the said online portal of M/s Phonex CFS.

Ans: Sir, it is basically a software developed by Poligon Initiative for Phonex Group for their work. M/s Phonex CFS provided me access of this online portal for container search, survey report creates, survey checklist, vessel wise status report etc. I create the survey report on this online portal for each import containers which will be destined at Phonex CFS. Once, I create the survey report, it submits at said online portal. Thereafter, Phonex CFS officials can check or download the survey report from their end. I am submitting voluntarily URL of said portal as "*phonex.poligoncfs.com*".

Q.4: You are allowed to use computer installed at the office of DRI, Kolkata Zonal Unit and you are requested to download & submit the survey report in respect to container number-UESU5023537.

Ans. Sir, I am submitting a copy of survey report in respect to container number-UESU5023537 after downloading from online portal and I am putting my dated signature on it.

Q.5: Can any officials of M/s Phonex CFS edit or modify the survey report on said online portal from their end?

Ans. Sir, I don't know about this whether any official of M/s Phonex CFS can modify or edit the survey report or not.

Q.6: Can any survey report be edit or modify on said online portal from your end?

Ans. Yes Sir, any survey report can edit or modify on said online portal from my end. Sometimes, I have modified/edited the survey reports if any additional remarks regarding the outer structure of the container provided by my staff working at Port. On being asked, I state that the reason for providing incomplete survey remarks by my staff working at port, may be due to various reasons such as human error, insufficient light & space between two containers loaded on trailers etc. But I wish to state that I did not edit or modify the survey report in respect to the container number- UESU5023537 from my end.

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Q.7: Does date and time of survey report be change after modification in survey report?

Ans. No Sir, date and time of survey report does not change after any edit or modification in survey report. For example, if any survey report has been created and uploaded on 01-01-2024 at 10:00 AM in respect to XYZ container and due to some reasons, I edit or modify the survey report today i.e. on 04-02-2025 at 10:00 PM, in this scenario, when I will download the survey report, it will show the time and date of report as 01-01-2024 at 10:00 AM not edited time i.e. 04-02-2025 at 10:00 PM.

Q.8: Do you forward the survey report to Phonex CFS or container agent or importer through email?

Ans. No Sir, I do not forward the survey report through email to Phonex CFS or any other. Further, I wish to state that in case of major damage, joint survey is undertaken by surveyor of container agent and my staff and accordingly, damaged report is mailed to Phonex CFS as well as container agent along with pictures of damaged container.

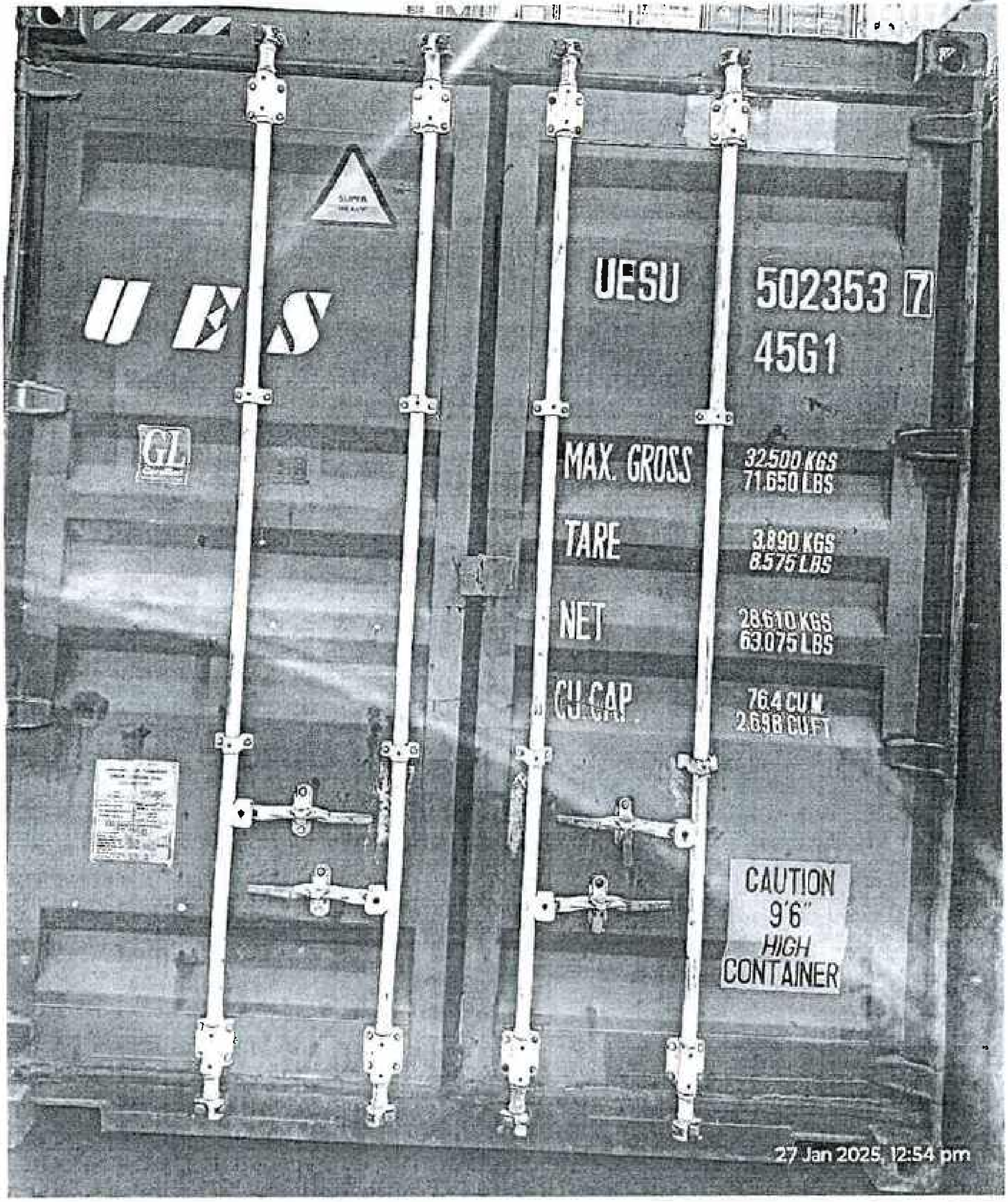
Q.9: Please see the survey report dated 28-12-2024 in respect to the container number- UESU5023537 wherein it is mentioned that "left door outer retainer bent" and final status "Not OK". Did you email to Phonex CFS & container agent for the damage of this container? If not, why did not you inform to Phonex CFS & Container agent?

Ans. Sir, I have seen the survey report dated 28-12-2024 in respect to the container number- UESU5023537 which was downloaded and submitted by me. I wish to state that it is a minor remarks not major damage. That's why I did not email to Phonex CFS & container agent for this minor remarks. I wish to state that sometimes door's handle of container does not fit smoothly on retainer, in that scenario, my staff submits such remarks and it is very normal occurrence.

Q.10: Please see the below picture of the container number- UESU5023537 which was taken before opening it during examination. Please state whether outer retainer is looking bent or not and also identify that outer retainer.

4/2/25

04/02/2025



Ans. Sir, the said left door outer retainer bent was very minor and it appears that handle was not entirely fit on retainer, that's why my staff gave the remarks of left door outer retainer bent. But further I wish to state that it is very common thing.

Q.11: Did your staff provide the survey remarks to you through email in respect to the container number- UESU5023537? If not, please state about way of

04/02/2025

forwarding survey remarks and submit the evidence of those remarks which were provided by your staff to you.

Ans. Sir, my staff working at port used to submit the survey remarks to me through WhatsApp only and for this container number- UESU5023537 also, he forwarded me survey remarks through WhatsApp only. My staff does not have any facility of computer at port, that's why they used to forward the survey remarks through WhatsApp only. Currently, I don't have such evidence in my WhatsApp as I have deleted the pictures containing these remarks which were forwarded to me by my staff. On being asked, I state that one of my staffs named Shri Rakesh Kumar Kharwar (Mob: 9007462987) was forwarded me the said survey remarks in respect to the container number- UESU5023537 as he did survey of this container, as per best of my knowledge. On being asked, I state that Shri Rakesh reside in Khiddirpore somewhere. I don't know his exact address now. I will submit his exact address later through email to your good office. Further, I wish to state that at this stage, I am unable to recall whether my staff forwarded me survey remarks through WhatsApp picture or phone call.

Q.12: Please state the details of your mobile phone on which your staff forwarded the survey remarks in respect to the container number- UESU5023537.

Ans. Sir, my staff forwarded the survey remarks on mobile phone make of "OPPO F17", model no. CPH2095, inserted with SIM card having mobile number-7278181396 & 9123056324.

Q.13: Do you want to add anything else?

Ans. No Sir. I have stated above everything true as per best of my knowledge.

The above statement of mine which is given by me voluntarily without any fear, pressure, threat, duress or coercion. This statement is typed by the DRI officer, on my request, as per my submission and version. I have read the statement and on being fully satisfied with the facts and events recorded in my statement, I am putting my dated signature in each and every page of this statement. This statement is recorded in a cordial atmosphere and the DRI officer behaved well with me.

Before me
04/02/25

MOBASSIR ...
Sr. Intelligence Officer
Directorate of Revenue Intelligence
Kolkata Zonal Unit

05/02/25 Pankaj
04/02/2025

DIRECTORATE OF REVENUE INTELLIGENCE
KOLKATA

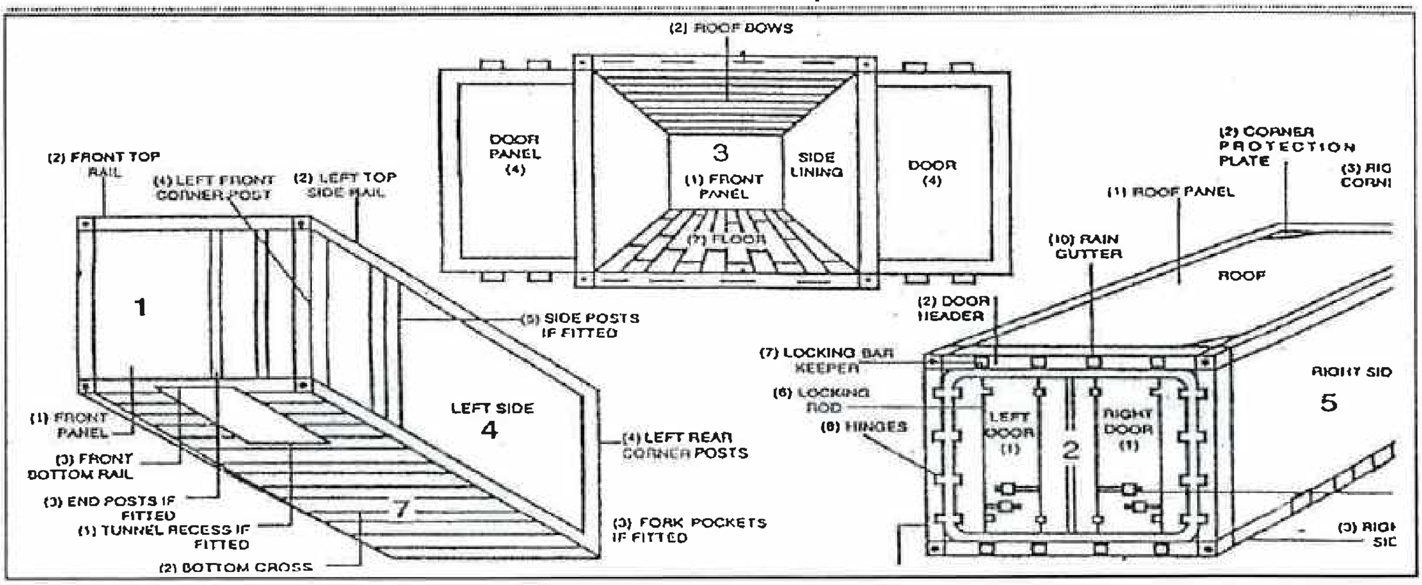
E6

Surveillance India

GALAXY SQUARE
1, Bhu Kailash Road, Khiderpore,
Room No.: 230, 2nd Floor, Kolkata- 700023
7278781081 | 7278181396 | 9836783438
Email: surdia @gmail.com

CONTAINER INSPECTION REPORT Ex. DOCK

MLO:	CONSOLIDATED SHIPPING LINE (INDIA) PRIVATE LIMITED	**Phonex CFS Job:**	16491/24	**Date:**	12/28/2024 8:42:00 AM
Vessel:	FSL KELANG	**Voyage:**	244W	**Survey No:**	323604
Container:	**UESU5023537**	**Type:**	STD	**Size:**	40'
Truckslip:	342168/359467	**Trailer:**	NL01Q4819	**Dock Out:**	12/28/2024 8:42:00 AM
Agent Seal:	**AMPS1001921**	**Custom Seal:**		**Actual Seal:**	
BL No:	SWENPKGCCU2412871	**Importer:**	GOLDEN INTERNATIONAL		



SL	Particulars	Findings
01	LEFT SIDE	OK
02	RIGHT SIDE	OK
03	FRONT SIDE	OK
04	REAR SIDE	Not OK - Left door outer retainer bent
05	ROOF TOP	Not Verified
06	UNDER STRUCTURE	Not Verified
07	INTERIOR	Not Verified
08	CONTAINER LOADED / EMPTY	Y
09	REMARKS	
10	FINAL STATUS	Not OK

Mukherjee
04/02/2025

GENERAL MANAGER

For Surveillance India

This is a computer generated survey report and requires no signature.

Printed By: Pinaki Mukherjee Print Date 2/4/2025 8:58:16 PM

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

PANCHANAMA DATED 04-02-2025

Pancha 1: Shri Juganta Baliar Singh, aged about 55 years, S/o, Late Nagendra Nath Baliar Singh, Address- 06, Ho-Chi Minh Sarani, Kolkata-700071.	Pancha 2: Shri Madan Rakshit, aged about 52 years old, S/o, Late Ganapati Rakshit, Address- 6, Ho-Chi Minh Sarani, Kolkata-700071.

We, the above named panchas, on being called by some plain clothed persons, who disclosed their identity, by showing their official identity cards as the officers of Directorate of Revenue Intelligence (DRI), Kolkata, presented ourselves today, i.e. on 04-02-2025, at about 23:15 Hrs at the office of the DRI, Kolkata at 8, Ho Chi Minh Sarani, Kolkata – 700 071. The DRI officers informed that during recording statement of one person namely Shri Prithwish Mukherjee in connection with investigation of one consignment imported by M/s Golden International. They further informed us that they have recorded statement of the said persons under Section 108 of Customs Act 1962 and found that the mobile phone recovered from his possession is required to be seized for the purpose of further investigation and examination as various necessary documents and chats are found to be deleted which might be important evidence under the provisions of the Bhartiya Sakshya Adhiniyam, 2023 in relation to this case. Then the DRI officers requested us to witness the entire proceedings of seizure of the said mobile phone. On realizing the gravity of the situation, we the above mentioned panchas agreed to their proposal.

Then DRI officers introduced with the said person namely Shri Prithwish Mukherjee.

Mukherjee 04/02/2025

Signature of Shri Prithwish Mukherjee

(Pancha 1) 04/2/25

04/02/25

Signature of the DRI officer

(Pancha 2) Madan Rakshit 04/02/2025

राहुल/RAHUL
आसूचना अधिकारी/Intelligence Officer
राजस्व आसूचना निदेशालय/Directorate of Revenue Intelligence
कोलकाता आंचलिक इकाई/Kolkata Zonal Unit
कोलकाता-700071/Kolkata - 700071

E8

We were showed one mobile phone that had been recovered from the possession of Shri Prithwish Mukherjee. The description of the said mobile phone is as under :-

(One old and used Blue Coloured OPPO F17, Model No. CPH2095 having IMEI1-864991056188472, IMEI2- 864991056188464 and mobile connection Nos. 7278181396 & 9123056324)

Thereafter, in our presence and in presence of Shri Prithwish Mukherjee, the DRI officer seized the above-mentioned mobile phone under Section 110 of Customs Act 1962 on the reasons to believe that it would be useful to their investigation by preparing a detailed inventory cum seizure list dated 04-02-2025 mentioning the detailed specification of the recovered and seized mobile phone.

We along with the above-mentioned person and DRI Officer have put our dated signatures and a copy of which has been served to him under proper receipt. The said mobile phone seized from Shri Prithwish Mukherjee have been put in one brown colored envelope and duly sealed and on which we the above mentioned panchas, DRI officer and Shri Prithwish Mukherjee have put their dated signatures.

The entire proceeding was concluded peacefully without causing any harm to person or damage to property.

The Panchnama proceedings ended at about 23:30 Hrs. on 04-02-2025.

As we are not accustomed in drawing Panchnama, as per our request, this Panchanama was drawn by one DRI officer and typed on a computer installed in DRI, Kolkata office. The DRI Officer then explained the contents of the entire Panchanama in our vernacular. On being satisfied with the facts and events recorded in the Panchnama we have put our dated signature here.

Mukherjee 04/02/2025

Signature of Shri Prithwish Mukherjee

(Pancha 1) 4/2/25

(Pancha 2) 04/02/2025

04/02/25

Signature of the DRI officer

Intelligence Officer
Directorate of Revenue Intelligence
Kolkata Zonal Unit
Kolkata - 700071

SEIZURE LIST CUM INVENTORY OF GOODS RECOVERED & SEIZED UNDER SECTION 110 OF CUSTOMS ACT, 1962

E9

Owner of the goods:

1A.

a. Name: Shri Prithwish Mukherjee, aged about 68 years
b. Father's Name: Late Sourindra Nath Mukherjee,
c. Occupation: Proprietor of M/s Surveillance India
Address: i. Door Number:
ii. Building/Premise: 12/4/K
iii. Street: Priyanath Chakraborty Lane
iv. Locality/Village: Baranagar
v. City/District: Kolkata
vi. State: WB
vii. Pin Code: 700035.
vii. Proof Address: Aadhar card no-7465 5821 0910

2. Seizing Officer:
a. Name: Shri Rahul
b. Designation: Intelligence Officer, DRI, Kolkata Zonal Unit.

3A. Place of seizure/detention: Directorate of Revenue Intelligence, Kolkata Zonal Unit
i. Door Number: 08,
ii. Building/Premise: Harrington Mansion,
iii. Street: Ho Chi Minh Sarani,
iv. Locality:
v. City: Kolkata
vi. Pin Code: 700071
vii. Proof Address:

3B. Date of Seizure (DD/MM/YYYY): 04-02-2025

3C. Seizing Unit: Directorate of Revenue Intelligence, Kolkata Zonal Unit, Kolkata.

4. Case file No.: DRI/KZU/AS/ENQ-05/2025

5. Witnesses
(i) Witness -1
a. Name: Shri Juganta Baliar Singh, aged about 55 years
b. Father's Name: Late Nagendra Nath Baliar Singh
c. Occupation: Service
d. Address: i. Door Number: 6,
ii. Building/Premise:
iii. Street: Ho Chi Minh Sarani,
iv. Locality: Kolkata,
v. City:
vi. Pin Code: 700071

(ii) Witness -2
a. Name: Shri Madan Rakshit, aged about 52 years old,

Pancha 1 04/2/25

Pancha 2 Madan Rakshit 04/02/2025

Mukherjee 04/02/2025
Shri Prithwish Mukherjee

04/02/25
Signature of the seizing officer

आसूचना अधिकारी/Intelligence Officer
राजस्व आसूचना निदेशालय/Directorate of Revenue Intelligence
कोलकाता आंचलिक इकाई/Kolkata Zonal Unit
कोलकाता-700071/Kolkata - 700071

b. Father's Name: Late Ganapati Rakshit,

c. Occupation: Business

d. Address: i. Door Number: 6

ii. Building/Premise:

iii. Street: Ho Chi Minh Sarani

iv. Locality: Kolkata,

v. City:

vi. Pin Code: 700071

E 10

Sl. No.	Description of the goods	Qty	Value (in Rs.)	Remarks
1.	One old and used Blue Coloured OPPO F17, Model No. CPH2095 having IMEI1-864991056188472, IMEI2-864991056188464 and mobile connection Nos. 7278181396 & 9123056324	01 pcs	NCV	Mobile phone was recovered from the possession of Shri Prithwish Mukherjee

i. The mobile phone at Sl. No. 1 has been seized under Section 110 of the Customs Act, 1962 on the reasons to believe that those would be useful for and relevant to the investigation of the case.

7. Signature of the Owner: Pmukherjee 04/02/2025

8. Signature of the Seizing Officer: 04/02/25

9. Signature of the Witness-1 04/2/25

10. Signature of the Witness-2 Madan Rakshit 04/02/2025

11. A specimen of the seal affixed on the packages

09/9/25

Copy received.
Pmukherjee 04/02/2025

Pancha 1 04/2/25

Pancha 2 Madan Rakshit 04/02/2025.

Pmukherjee 04/02/2025.

Shri Prithwish Mukherjee

04/02/25

Signature of the seizing officer

Intelligence Officer
Directorate of Revenue Intelligence
Kolkata Zonal Unit

File No- DRI/KZU/AS/ENQ-05/2025 CBIC-DIN-202502DDZ60000717977

E 11

SUMMONS

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

To,

Shri Prithwish Mukherjee, S/o Late Sourindra Nath Mukherjee (Prop-Surveillance India)

12/4/K, Priyanath Chakraborty Lane, Baranagar, Kolkata-700035,

WHEREAS, I, **MOBASSIR EKRAM** am making inquiry in connection with **goods imported by M/s Golden International** 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. **carry ID**
2. **record statement**
3. **furnish document**

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 **2025-02-04** at **06:45:PM** at the office of **Directorate of Revenue Intelligence, 8 Ho Chi Minh Sarani, 3rd Floor, Harington Mansion, Kolkata 700071**

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-complinace 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 **04** day of **February, 2025** at **Baranagar**

Name : **MOBASSIR EKRAM**

Signature : ....

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

09/9/20

PHONEX LOGISTICS PRIVATE LIMITED.

REGD. OFFICE : A-1/46/1, PAHARPUR ROAD,
P.O.+P.S.- RABINDRANAGAR, KOLKATA-700 066
ULTIMATE LOGISTICS SOLUTION
CIN NO. U74999WB2011PTC167184
GSTIN : 19AAGCP3816L1Z1

PHONE NO. : (033) 24919020/9510
24496060
24496059
FAX NO-24485589
24919509
EMAIL ID : phonexlogisticsprivatelimited@gmail.com

DATE: 01-Feb-2025

REF: PLPL/DRI/01/FEB/2024-25

To,
The Deputy Director,
Directorate of Revenue Intelligence (DRI)
Kolkata Zonal Unit,
8 Ho Chi Minh Sarani,
Kolkata - 700071

Subject: Submission of CCTV Footage & Survey Report as per your letter dated 27.01.2025 bearing DRI File No. DRI/KZU/MISC-20/Gr.II/2023/245-246

Respected Sir/Madam,

With reference to your letter dated 27.01.2025 bearing DRI File No. DRI/KZU/MISC-20/Gr.II/2023/245-246, we are submitting the first part of the CCTV footage. The backup process began immediately upon receiving your request, but due to the large file size, it is taking time. We will continue submitting additional footage in subsequent hard drives along with covering letters as the transfer progresses.

Regarding the backup of CCTV cameras, the CCTV footage has been taken from three NVRs viz. NVR 1, NVR 2 and NVR 3 installed in our CFS. The details of backup are as follows:

PHONEX LOGISTICS PRIVATE LIMITED.
REGD. OFFICE : A-1/46/1, PAHARPUR ROAD,
P.O.+P.S.- RABINDRANAGAR, KOLKATA-700 066
ULTIMATE LOGISTICS SOLUTION
CIN NO. U74999WB2011PTC167184
GSTIN : 19AAGCP3816L1Z1

PHONE NO. : (033) 24919020/9510
24496060
24496059
FAX NO-24485589
24919509
EMAIL ID : phonexlogisticsprivatelimited@gmail.com

B-13

Sl No	HDD (External)	No. of Cameras	Coverage Area	Period of Footage (Date)	External HDD Details
1.	HDD 1	08 (EIGHT)	Weibridge, Ingate Inside	01/01/25 To 05/01/25	WD Elements, PN:WDBHHG0010BBK-EB 1TB, SN:WX22A940V9TE
			Ingate outside, 2xOutgate, Garage, Outgate Outside, Warehouse B to C,	01/01/25 To 04/01/25	
2.	HDD 2	10 (TEN)	Weibridge, Ingate Inside, Ingate outside, 2xOutgate, Garage, Outgate Outside, Warehouse B to C,	28/12/24 To 31/12/24	Seagate, PN:1D6AP6-500 1TB, SN:NA4935KB
			2x Warehouse A (Outside)	28/12/24 To 07/01/25	

VC 02/9/25

PHONEX LOGISTICS PRIVATE LIMITED.

REGD. OFFICE : A-1/46/1, PAHARPUR ROAD,
P.O.+P.S.- RABINDRANAGAR, KOLKATA-700 066
ULTIMATE LOGISTICS SOLUTION
CIN NO. U74999WB2011PTC167184
GSTIN : 19AAGCP3816L1Z1

PHONE NO. : (033) 24919020/9510
24496060
24496059
FAX NO-24485589
24919509
EMAIL ID : phonexlogisticsprivatelimited@gmail.com

Sl No	HDD (External)	No. of Cameras	Coverage Area	Period of Footage (Date)	External HDD Details
3	HDD 3	04(Four)	Examination Cam3, Trailer Garage,	28/12/24 To 01/01/25	WD Elements, PN:WDBHHG0010BBK-EB 1TB, SN:WX22A940V2NH
			3 No Gate Cam 1 & Cam 2	27/12/24 To 28/01/25	

A total of 14 (fourteen) cameras have been backed up as stated above. To complete the remaining backup, an additional time of 7 (seven) days are required due to the large size of CCTV footage files.

We would also like to bring to your attention the findings of our third-party survey report, conducted on December 28, 2024, at 8:42 AM, which states that the container was not in 'okay condition' due to a left door outer retainer-bent.
This report was generated by an authorized third-party vendor engaged by all CFS facilities to assess container conditions upon landing inside the Kolkata port and before gating out for CFS.
A copy of the survey report is attached for your kind perusal.

We hope this information assists you in your investigation. Please let us know if any further action is required from our end.
Thanking you.

Yours sincerely,

Swarup Mondal
Manager (Operations)
For **Phonex Logistics Private Limited**

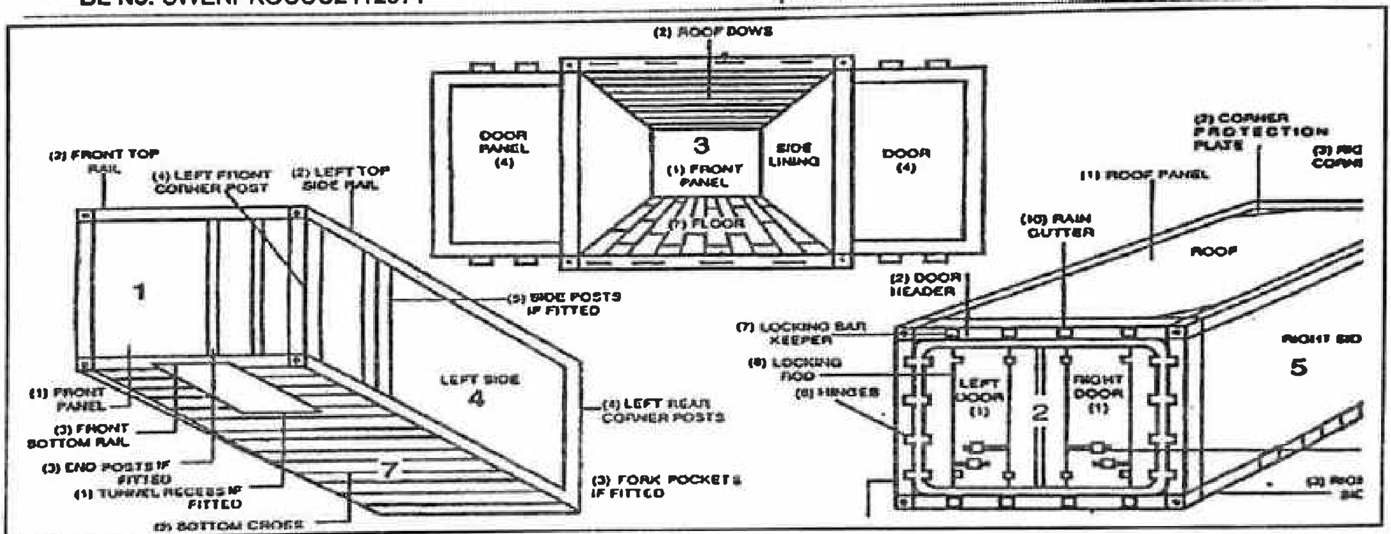
Enclosure: CCTV footage and Surveyor Report dated December 28, 2024 as stated above.

Surveillance India

GALAXY SQUARE
1, Bhu Kailash Road, Khiderpore,
Room No.: 230, 2nd Floor, Kolkata- 700023
7278781081 | 7278181396 | 9836783438
Email: surdia @gmail.com

CONTAINER INSPECTION REPORT Ex. DOCK

MLO:	CONSOLIDATED SHIPPING LINE (INDIA) PRIVATE LIMITED	Phonex CFS Job:	16491/24	Date:	12/28/2024 8:42:00 AM
Vessel:	FSL KELANG	Voyage:	244W	Survey No:	323604
Container:	UESU5023537	Type:	STD	Size:	40'
Truckslip:	342168/359467	Trailer:	NL01Q4819	Dock Out:	12/28/2024 8:42:00 AM
Agent Seal:	AMPS1001921	Custom Seal:		Actual Seal:	
BL No:	SWENPKGCCU2412871	Importer:	GOLDEN INTERNATIONAL		



SL	Particulars	Findings
01	LEFT SIDE	OK
02	RIGHT SIDE	OK
03	FRONT SIDE	OK
04	REAR SIDE	Not OK - Left door outer retainer bent
05	ROOF TOP	Not Verified
06	UNDER STRUCTURE	Not Verified
07	INTERIOR	Not Verified
08	CONTAINER LOADED / EMPTY	Y
09	REMARKS	
10	FINAL STATUS	Not OK

SURVEILLANCE INDIA KOLKATA

For Surveillance India

This is a computer generated survey report and requires no signature.

Printed By: Md Kamal Hasan

09/1/25

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

	**Statement of Shri Tapan Ghosh S/o Nabin Chandra Ghosh, resident of 52/1A, Nilkantha Chatterjee Street, Belgharia, Kamarhati (M), North 24 Parganas, West Bengal-700056, General Manager of M/s Consolidated Shipping Line India Pvt. Ltd. recorded before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Kolkata Zonal Unit on 06.02.2025 in response to the summons issued on 31.01.2025 in terms of Section 108 of the Customs Act, 1962.**

I, Tapan Ghosh S/o Nabin Chandra Ghosh, resident of 52/1A, Nilkantha Chatterjee Street, Belgharia, Kamarhati (M), North 24 Parganas, West Bengal-700056, General Manager of M/s Consolidated Shipping Line India Pvt. Ltd., am giving this statement voluntarily before the DRI Officer today i.e. on 06.02.2025 in response to the summons dated 31.01.2025 issued to me u/s 108 of the Customs Act, 1962. I have been explained the provisions of Section 108 of the Customs Act, 1962 and also relevant sections of Bhartiya Nyaya Sanhita 2023. I understand that giving false or fabricated statement in the present proceedings would be a punishable offence under the aforesaid provisions of law. I also came to know that my statement can be used as evidence either against me and/or any person and/or company in any court of law within the territory of India. I am also told that this inquiry shall be deemed to be a judicial proceeding within the meaning of Bhartiya Nyaya Sanhita 2023.

I completed Post Graduate from Calcutta University. I can read, write and understand Bengali and English. However, I am not used to writing and my handwriting is not good, therefore I requested one of the DRI officers to type my statement in one of the computers as per my version. On being asked by the DRI officer, I am giving my statement in the following question and answer format :-

Q1: Please introduce yourself in details.

Ans: My name is Tapan Ghosh. My permanent address is resident of 52/1A, Nilkantha Chatterjee Street, Belgharia, Kamarhati (M), North 24 Parganas, West Bengal-700056. I am the General Manager of M/s Consolidated Shipping Line India Pvt. Ltd. I live at the above address with my father, mother, wife and one daughter. I completed my Post Graduate from Calcutta University. I have submitted photocopy of my driving licence No. WB01 2023 0008298 showing my details in support of my identity.

Q2: Please state your mobile number(s) and email ID(s).

Ans: My mobile number is 9830121939, which is registered in my name. My email ID is tapan@cslindia.net.

Q3: Please state your profession/business.

before me 6/2/25

CONSOLIDATED SHIPPING LINE (INDIA) PVT. LTD.
6/2/2025
GENERAL MANAGER
NVOCC & OPERATION

Ans: My company M/s Consolidated Shipping Line India Pvt. Ltd. is registered as Shipping Agent in Kolkata Port and Customs. The head office of Consolidated Shipping Line India Pvt. Ltd. is located at 51/2092(1), Kolatheri Road, Pettah, Poonithura, P.O. Cochin, Kerala-682038. There is total 12 numbers of branches of the company located across the country. I have been working in the above shipping Line company for the last 25 years. My work in the company is to manage overall business of Shipping Line for the organization. My company also looks after and manages agency business of different Overseas Shipping Lines viz. Swen Container Line, APS Container Line, Jovian Container Line, Medlloyd Container Line, Carriage Global Container Line, Singapore. Apart from that my company also used to looks after and manages container handling of any other new shipping line. My company has total 22 numbers of staff at Kolkata Branch.

Q4: You are being shown the Panchnama dated 27.01.2025 drawn at Phonex CFS. On 27.01.2025 one import consignment having B/L No. SWENPKGCCU2412871 dated 19.12.2024, B/E No. 7933679 dated 22.01.2025, container UESU5023537(40') was imported by M/s Golden International, Vill. & P.O. Itindia, P.S. Bashirhat, WB-743292. The said container No. UESU5023537(40') was examined on 27.01.2025. Please see the Panchnama and offer your comment.

Ans: I have seen the Panchnama dated 27.01.2025 and put my dated signature over it. I am aware of the examination of the above container No. UESU5023537(40') done on 27.01.2025. My staff Shri Biplab Majumdar was also present at the time of examination. From the images of the container indicated in the Panchnama, I observed that the container was tampered at various sides. I also noticed that the nut-bolts (where the Seals were fixed) of the above container was welded and sealants of other nut-bolts were also tampered. I further observed that there were 3-4 major inserts and sections on the wall and roof, which appears to be altered recently. The floor of the above container was also found to be damaged.

Q:5 What was the purpose of tampering above container No. UESU5023537(40')?

Ans: The tampering of nut-bolts, walls and roof are not in natural process, but it appears that the same has been done for opening the container to get access of the goods inside.

Q:6 Did the above container No. UESU5023537(40') was surveyed by your surveyor at Kolkata Port?

Ans: Yes, the above container No. UESU5023537(40') was surveyed on 26.12.2024 at Kolkata port and the Surveyor remarked that this container was discharged on 26.12.20224 day shift at 3 NSD in sound condition. I have submitted copy of Survey Report dated 25/26.12.2024 under my dated signature.

before me 06/2/25

CONSOLIDATED SHIPPING LINE (INDIA) PVT. LTD.
6/2/2025

Q:7 You are being shown copy of Survey Report done by M/s Surveillance India dated 28.12.2024 remaking "Left door outer retainer bent and final status Not Ok". Was the container No. UESU5023537(40') already tampered at Port? Please offer your comment.

Ans: Sir, the container No. UESU5023537(40') was in sound condition at Kolkata Port. The images of interior of the container taken at load port confirms that the container was in good condition. And if any damage was caused in the container, my surveyor would have been informed about it. On being asked, I state that M/s Surveillance India didn't inform me anything in this regard neither he had requested for joint surveying of the container No. UESU5023537(40').

Q:8 Do you have the photos of the interior of the container No. UESU5023537(40') while it was handed over at load port?

Ans: I have already submitted images of interior of the above container No. UESU5023537(40') on 05.02.2025 over email. On being asked, I state that there is no evidence of tampering i.e., inserts and sections on the wall indicated in the images forwarded by me on 05.02.2025. The floor of the container was also visible in good condition in the photo. I have submitted copies of email dated 05.02.2025 as well as images of interior under my dated signature.

Q:9 What was the difference between the images taken at load port and images taken during the course of examination of container No. UESU5023537(40')?

Ans: The marks of inserts and sections on wall/roof is not appearing in the images taken at load Port. However, during examination 3-4 inserts and sections found on the wall/roof of the container No. UESU5023537(40'). The nut-bolts (where the Seals were fixed) of the above container was welded and sealants of other nut-bolts were also found to be tampered.

Q:10 You are being shown two scanning images of container no. UESU5023537(40') first on 28.12.2024 at the time of entering into Phonex CFS and second on 28.01.2025 at the time of examination. Please offer your comment.

Ans: Both the images are different in terms of formation of goods. The scanning image at Sl. No. 1 is showing goods kept in bags, however scanning image at Sl. No. 2 is showing goods kept in pallets. The goods in 1st scanning image shows almost full in container. However, goods in 2nd scanning image showing half of the size of the container.

Q:11 Did anybody contact you for taking Delivery Order (DO) against container no. UESU5023537(40')?

before me 06/2/25

CONSOLIDATED SHIPPING LINE (INDIA) PVT. LTD.
6/2/2025
GENERAL MANAGER
M. DOC & OPERATION

Ans: I emailed Arrival Notice to the Consignee M/s Golden International over the email ID goldeninternationaldecor@gmail.com, which is mentioned at Bill of Lading No. SWENPKGCCU2412871 dated 19.12.2024 on 20.12.2024. I had not received any response to my above email neither any person has been contacted me personally for delivery of the shipment. Thereafter, on 23.01.2025 I received one communication over email from one Mr. Mahadev, of M/s Golden International asking for DO procedures. I responded the said email of Mr. Mahadev and asked for the KYC of the firm M/s Golden International. Accordingly, Mr. Mahadev furnished the KYC details of the firm.

Q:12 Did you receive any payment against this shipment under container no. UESU5023537(40')?

Ans: Nobody has made any payment against this shipment under container no. UESU5023537(40'). I had not contacted him over the telephone number indicated in the email communication. Our communication was carried out through email only.

Q:13 You are being shown the photographs of Shri Mahadev Sharma, Shri Binod Kumar Singh, Smt. Parvin Bibi Mondal and Shri Ahammad Ali Mandal. Please try to identify them.

Ans: No, I don't know anybody in the name of Shri Mahadev Sharma, Shri Binod Kumar Singh, Smt. Parvin Bibi Mondal and Shri Ahammad Ali Mandal. I never seen any of the above persons.

Q:14 Do you earlier deal with M/s Golden International?

Ans: No, for the first time I was dealing with M/s Golden International. I never worked for M/s Golden International.

Q15: Any other information you want to share?

Ans: Sir, I want to state that from the above evidences and pictures, the above container appears to be tampered by making cuts, inserts and sections and also by breaking and welding nut-bolts (where seals were fixed). I don't know in which place such tampering was carried out. I assure that I will submit the copy of Bill of Export of the subject consignment once received from overseas office.

My above statement running from page 1 to 4 is given voluntarily by me without any fear, pressure, threat, pressure or coercion. This statement has been typed and printed by a DRI officer as per my submission and version. I have read the typed and printed statement and having been fully satisfied with the facts and events recorded in my statement, I am putting my dated signature on each page of this statement.

Before me

CONSOLIDATED SHIPPING LINE (INDIA) PVT. LTD.

GENERAL MANAGER
(MOCC & OPERATION)

F5

General Inspection & Survey Co. (India) Pvt. Ltd.

8/1C, DIAMOND HARBOUR ROAD, ALIPORE, KOLKATA- 700 027

GISCOL

LANDING / ~~ON-BOARD~~
POSITION

VESSEL: "FSL KELANG" VOY. NO. 244 ROT. NO.

ARRIVED / ~~LOADED~~ ON : 25.12.24 BERTH : 3 NSD ACCOUNT : CSL

Sl. No.	Container No.	Size	Seal No.	Landing/~~Loading~~ Date/Shift	Location	Outward Condition
1)	TCNU 8843178	40'	7156	26.12.24 Day	3NSD	Sound
2)	WHLU 2938029	20'	8044		"	"
3)	APZU 3878046	20'	8045	"	"	"
4)	EGSU 9102313	40'	5892	"	"	"
5)	GESU 5981655	40'	5896	"	"	"
6)	CMAU 5207058	40'	5898	"	"	"
7)	UESU 5023537	40'	1001921	"	"	"
8)	BSIU 2323381	20'	21015	"	"	"
9)	CBHU 5513456	20'	21007	"	"	"
10)	MSKU 2529750	20'	21008	"	"	"
11)	SHKU 3422360	20'	21020	"	"	"
12)	APHU 6506353	40'	7152	26.12.24 A/Noon	"	"
13)	TDRU 3971085	20'	8035	"	"	"
14)	TCLU 7465590	20'	8049	"	"	"
15)	IMTU 3062580	20'	8050	"	"	"
16)	WHLU 5487715	40'	5804	"	"	"
17)	APZU 3322376	20'	21019	"	"	"
18)	CSLU 1096158	20'	21009	"	"	"
19)	HMCU 3011307	20'	21011	"	"	"
20)	PRSU 1623513	20'	21003	"	"	"
21)	BMOU 2723459	20'	241511	"	"	"
22)	MSKU 2311250	20'	21017	26.12.24 Night	"	"
23)	TTNU 1535556	20'	21004	"	"	"

GENERAL INSPECTION & SURVEY CO. (INDIA) PVT. LTD.

Consolidated Shipping Line (I) Pvt. Ltd. Kolkata

CONSOLIDATED SHIPPING LINE (INDIA) PVT. LTD.

GENERAL MANAGER NVOCC & OPERATION

KOLKATA

F-6

From: group II drikzu group2.drikzu@gov.in
Sent: 31 January 2025 16:39
To: Tapan Ghosh <tapan@cslindia.net>
Subject: Summons under Section 108 of Customs Act, 1962 -reg

This is the first email you've received from this external sender.

Do not click links or open attachments unless it is an email you expected to receive.

Sir,

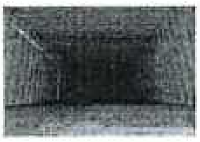
Please find attached summons for your appearnce on 03.02.2025 at 12.00 p.m. in a case being, investigated by the DRI Kolkata Zonal Unit.

Regards

Intelligence & Investigation Group-II
Directorate of Revenue Intelligence
Kolkata Zonal Unit
8, Ho Chi Minh Sarani, Kolkata 700071.

WhatsApp Unknown 2025-02-05 at 3.28.38 PM.zip
299 KB

UESU5023537.pdf
200 KB



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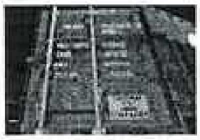

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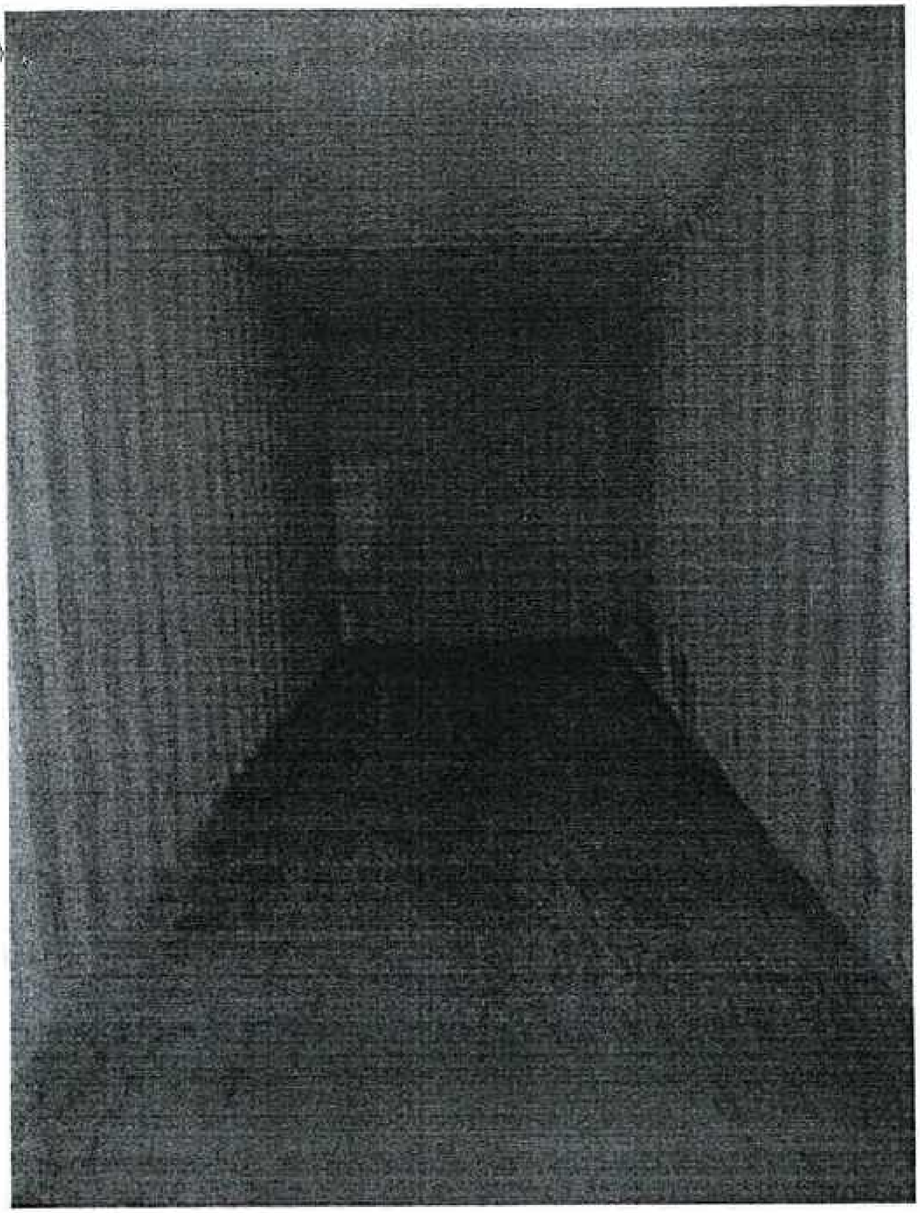
DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

F2



09/9/25

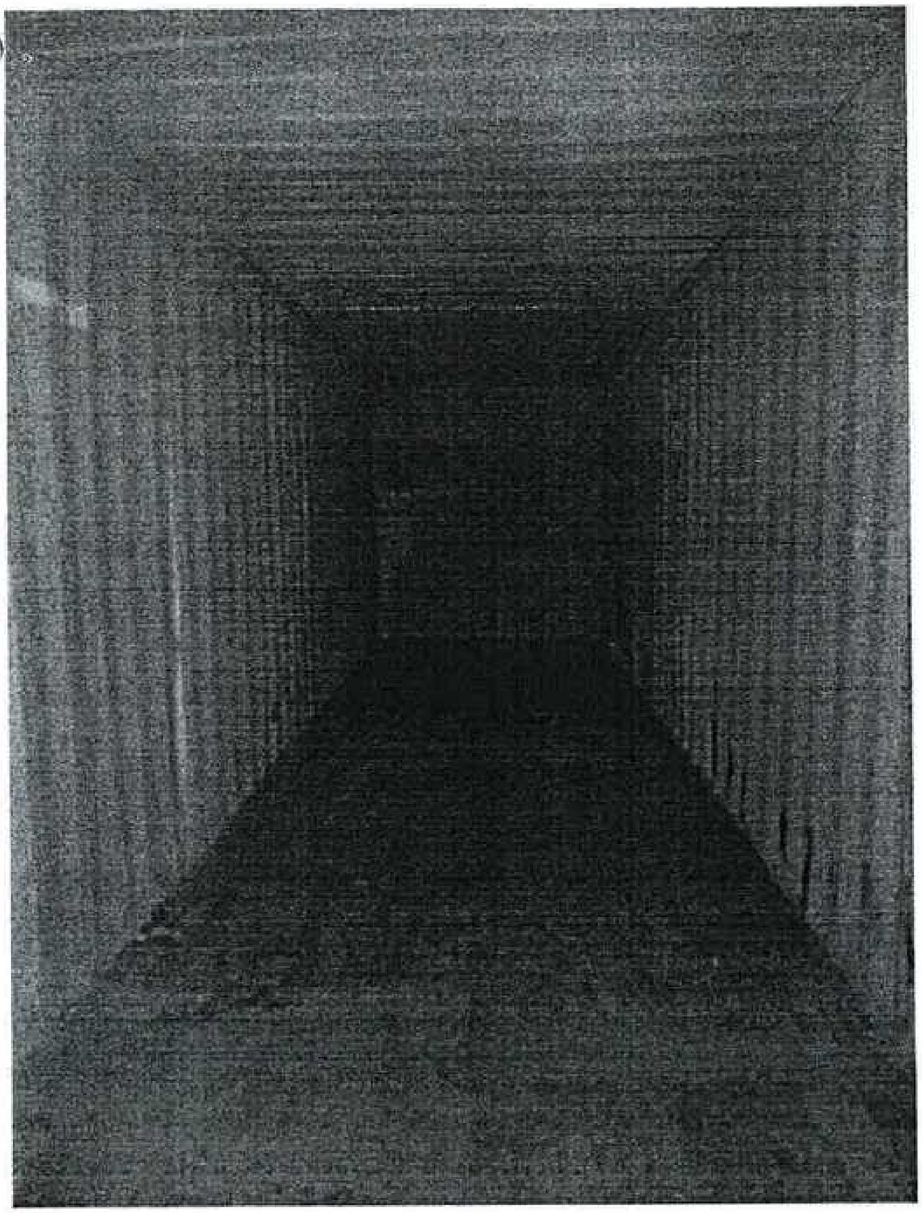
CONSOLIDATED SHIPPING LINE (INDIA) PVT. LTD.

MANAGER

6/4/25

DIRECTORATE OF REVENUE INTELLIGENCE · KOLKATA ·

F8

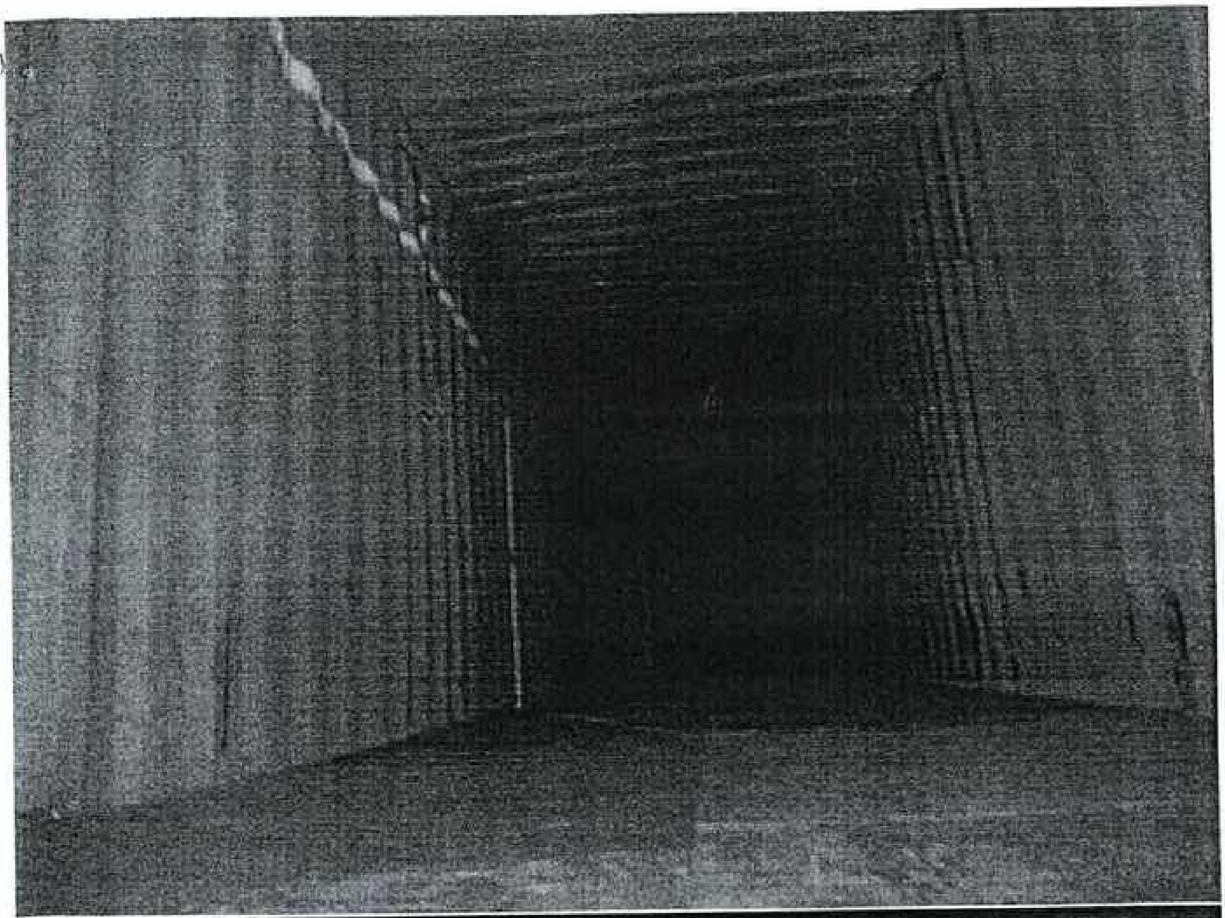


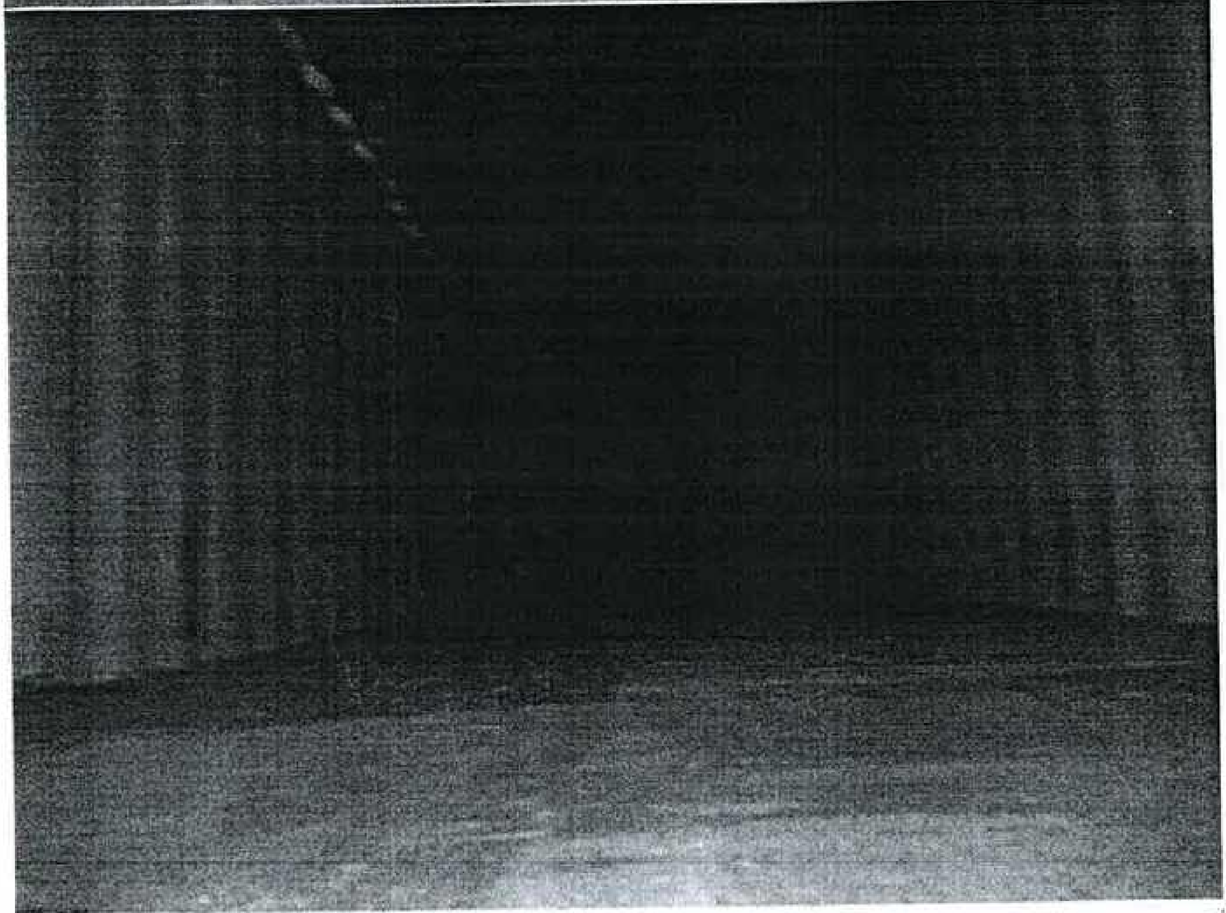
09/9/28

DIRECTORATE OF REVENUE INTELLIGENCE
KOLKATA

CONSOLIDATED SHIPPING LINE (INDIA) PVT. LTD.

F9





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PVT. LTD.

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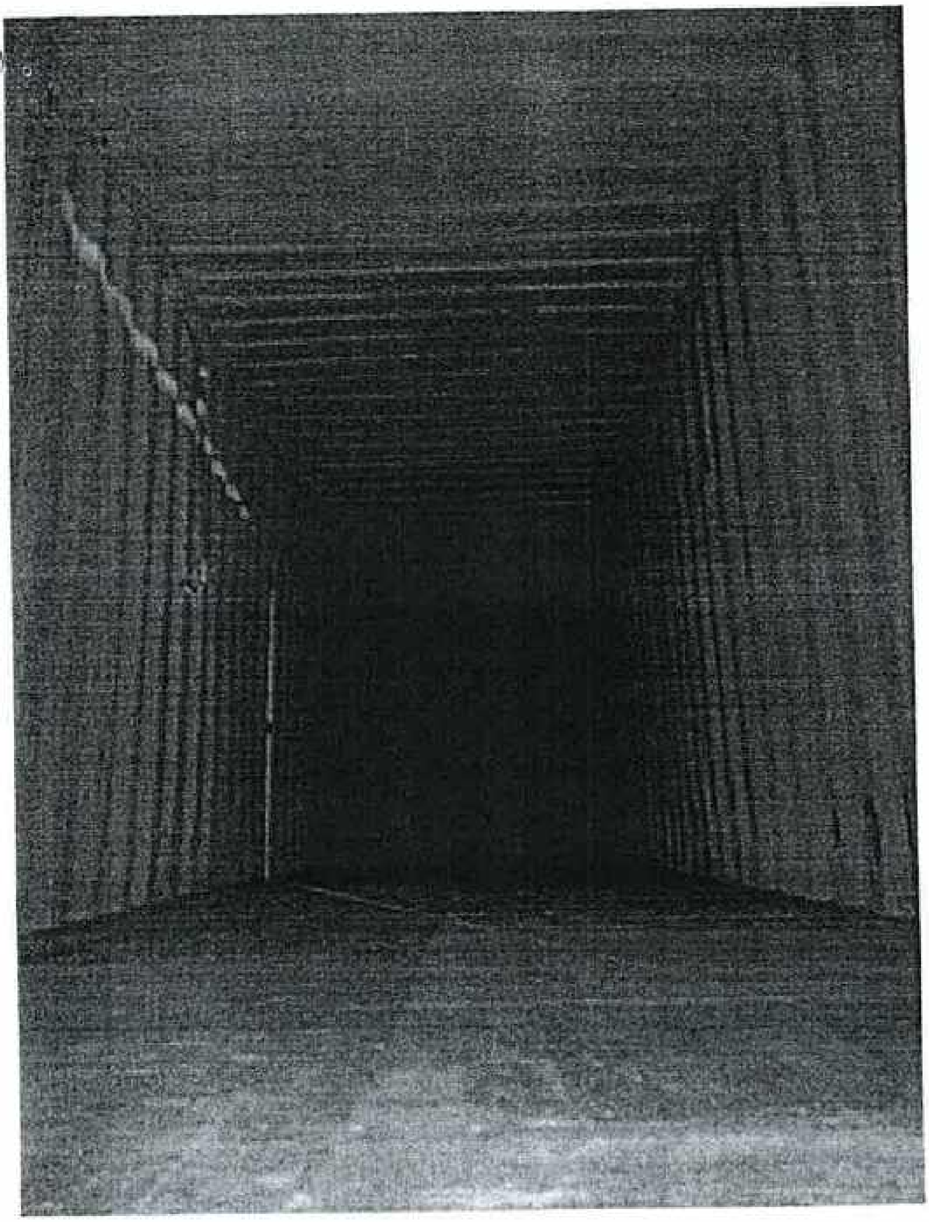

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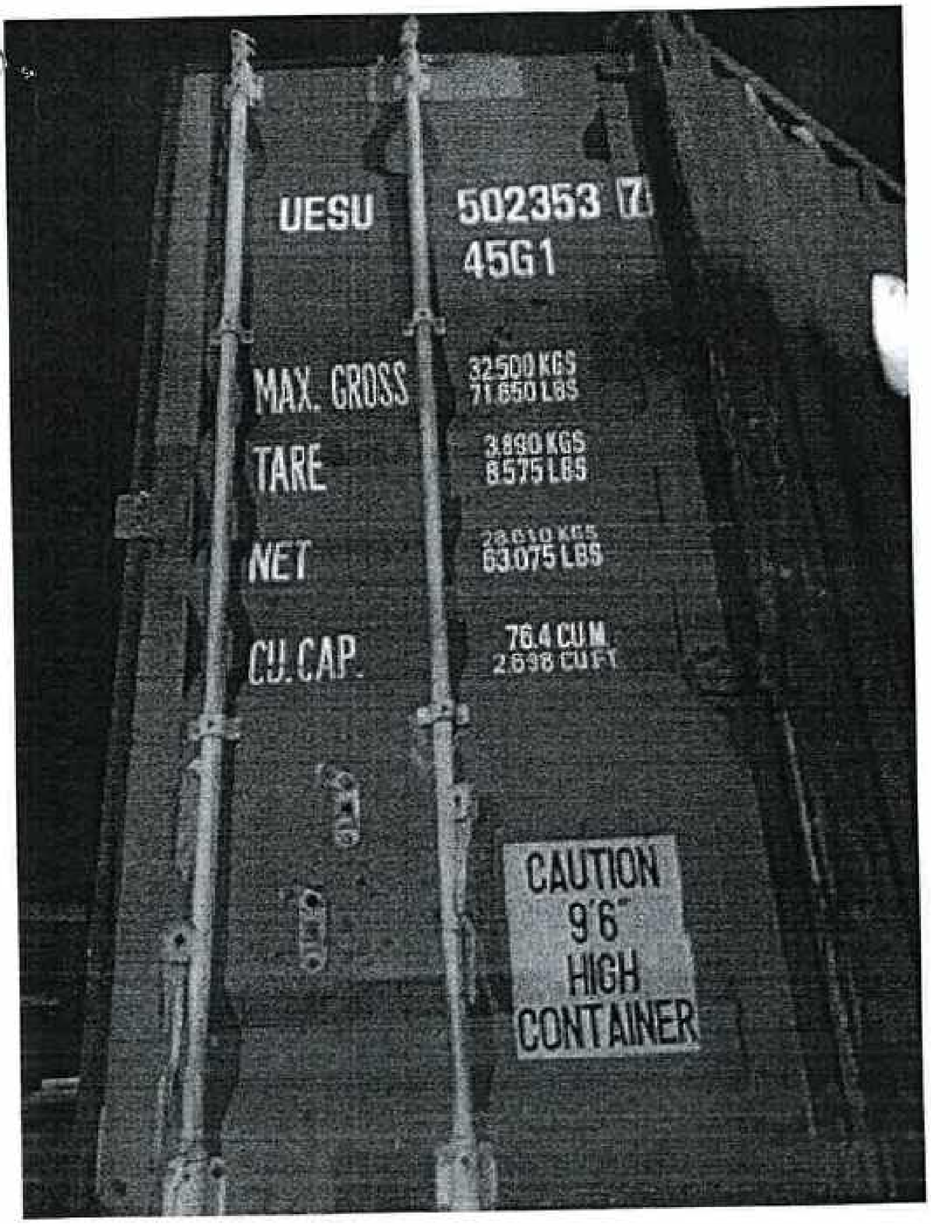
CONSOLIDATED ... INDIA PVT. LTD.

DIRECTORATE OF REVENUE INTELLIGENCE
KOLKATA

F 11



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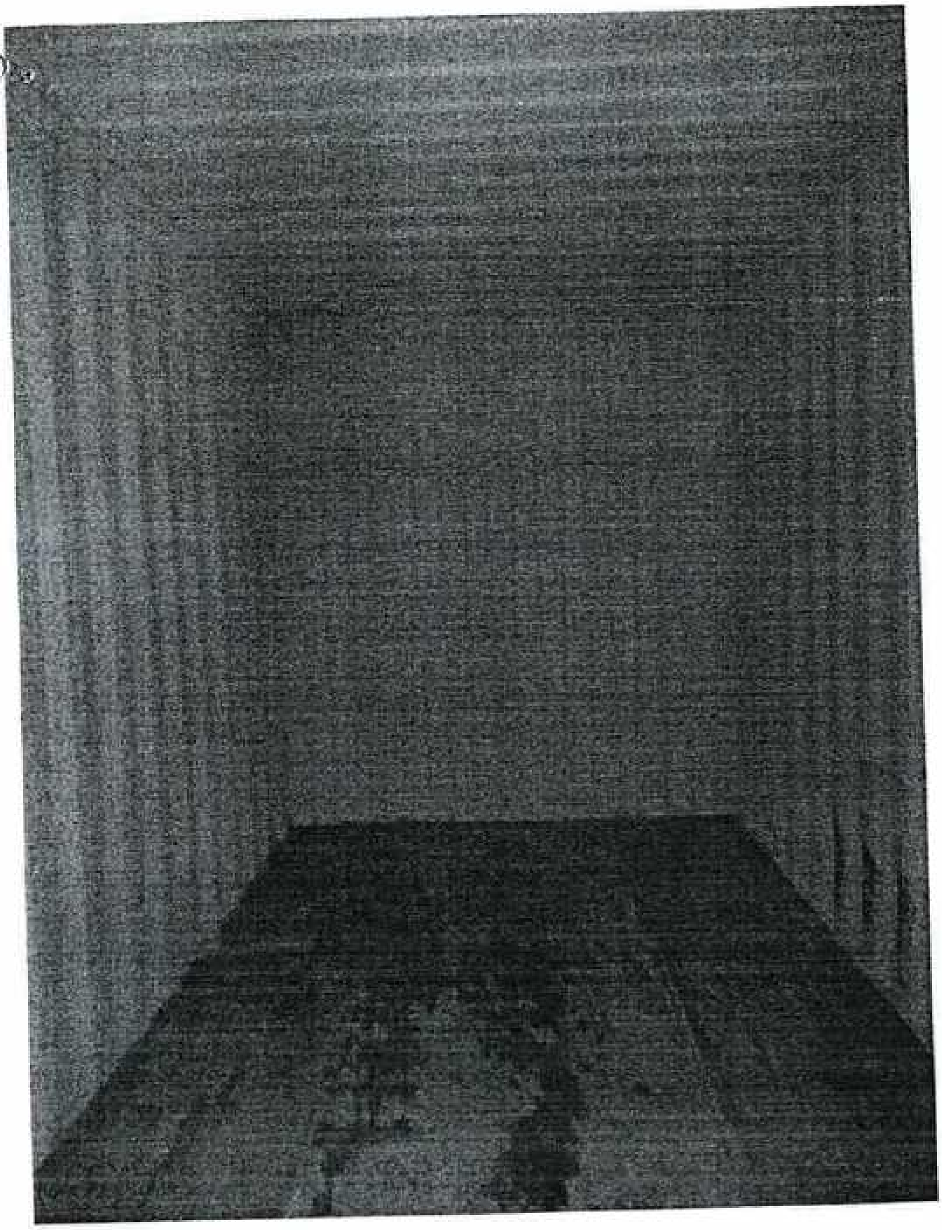
DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

F12



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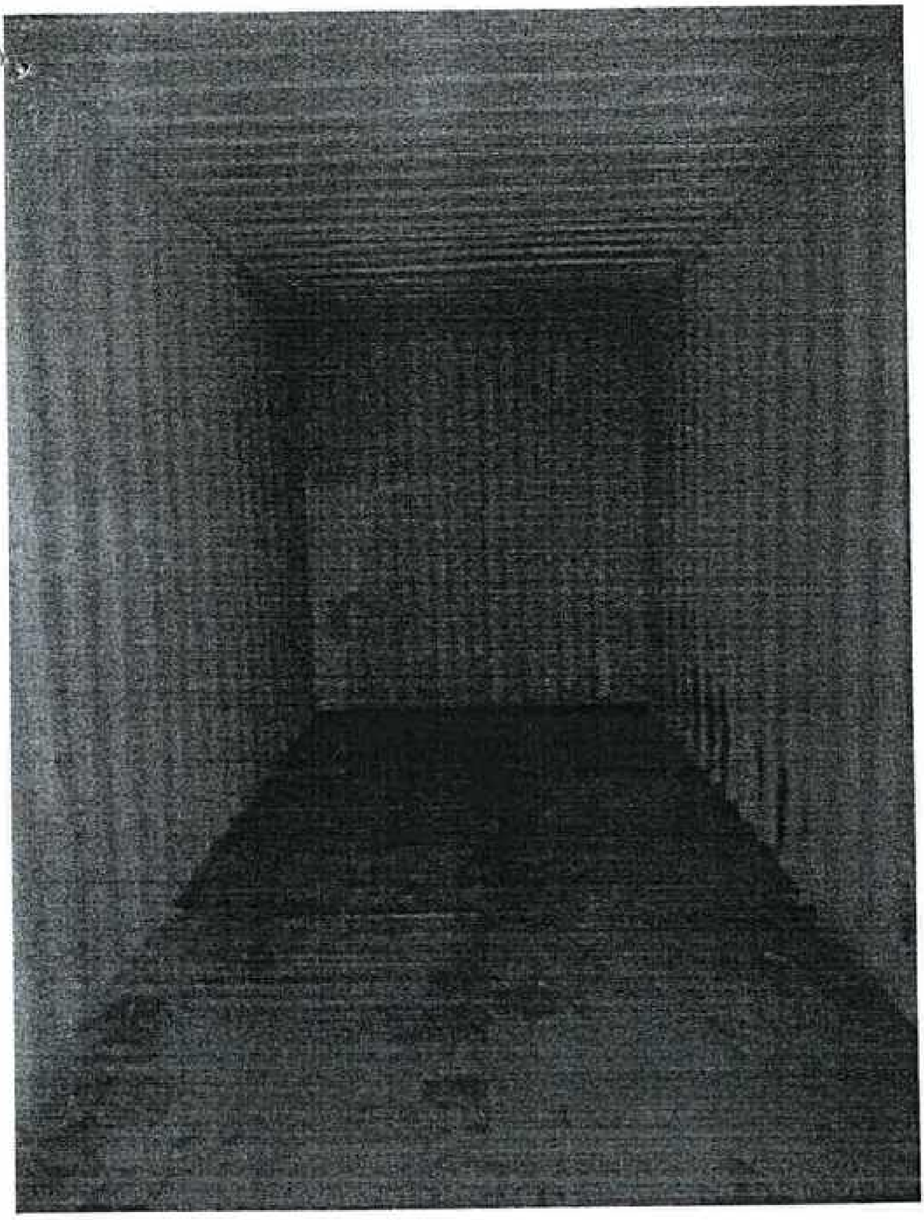
DIRECTORATE OF REVENUE INTELLIGENCE
KOLKATA

F13



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File No- DRI/KZU/AS/ENQ-05/2025 CBIC-DIN-202501DDZ60000444EFD

F 14

SUMMONS

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

To,

Shri Tapan Ghosh, Br. Manager

CONSOLIDATED SHIPPING LINE (I) P.LTD.
(CON), Kolkata (By email only)

WHEREAS, I, **MOBASSIR EKRAM** am making inquiry in connection with **goods imported by M/s Golden International** 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. **carry ID**
2. **record statement**
3. **furnish document**

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 **2025-02-03** at **12:00:PM** at the office of **Directorate of Revenue Intelligence, 8 Ho Chi Minh Sarani, 3rd Floor, Harington Mansion, Kolkata 700071**

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-complinace 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 **31** day of **January, 2024** at **Kolkata**

Name : **MOBASSIR EKRAM**

Signature : 31/1/2025

मोबस्सीर एकराम/MOBASSIR EKRAM
वरिष्ठ आसूचना अधिकारी/Sr. Intelligence Officer
राजस्व आसूचना निदेशालय/Directorate of Revenue Intelligence
कोलकाता आंचलिक एकक/Kolkata Zonal Unit
कोलकाता-700 071/Kolkata-700 071

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

09/2/25

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

Statement of Shri Bhola Ghosh S/o Late Ajit Kumar Ghosh, resident of 1, Uttar Patna Road, Nandan Nagar, Kolkata-700083 (W.B.) recorded on 14-02-2025 at the office of Directorate of Revenue Intelligence, Kolkata Zonal Unit, 8, Ho-Chi-Minh Sarani, Kolkata-700 071 in Response to the spot summons dated: 14-02-2025 issued u/s 108 Of the Customs Act, 1962

I, Bhola Ghosh S/o Late Ajit Kumar Ghosh, resident of 1, Uttar Patna Road, Nandan Nagar, Kolkata-700083 (W.B.), am giving this statement voluntarily before the DRI Officer today i.e. on 14-02-2025 in response to the spot summons dated 14-02-2025 issued under Section 108 of the Customs Act, 1962. My mobile No. is 9330434636 and email id: ghoshbhola124@gmail.com.

The officer has explained to me the provisions of Section 108 of the Customs Act, 1962, as well as the provisions of Section 229 and Section 267 of the Bhartiya Nyaya Sanhita, 2023 and also their implications. I have understood that giving false or fabricated statement is a punishable offence under the said laws. I have also understood that intentionally causing any interruption during the recording of statement is also a punishable offence. I have understood that my statement can be used against me or any other person or any organization as evidence during any departmental proceeding or in any Court of Law within the territory of India.

I can read, write and understand English, Hindi & Bangla. For convenience I requested DRI officer to record my statement in the computer installed in DRI office and I undertake that I do not have any objection in recording my statement in the computer installed at DRI office. On being asked by the DRI officer, I am giving my statement in the following question and answer format-

Q.1: Please introduce yourself.

Ans: Sir, my name is Bhola Ghosh and I reside at 1, Uttar Patna Road, Nandan Nagar, Kolkata-700083 (W.B.) with my family members. I have a Customs Licence having "B" Pass No. D-14/06. I work under M/s Senghi Shipping Service, Marshall House, 33/1, N.S. Road, 5th Floor, Room No. 543, Kolkata-700001. Earlier I used to work under M/s D.K. Shipping Agency. I am submitting a copy of my Aadhar card bearing no. 455212829795 voluntarily.

Q.2: Please provide your mobile number(s) and email ID(s).

Ans: Sir, my mobile number is 9330434636 and email id: ghoshbhola124@gmail.com.

Q.3: Please state your profession/business.

Bhola Ghosh
Dt/14/02/25

Ans: Sir, I file Bill of Entry and Shipping Bill for the different importer(s) and exporter(s) under the CHA M/s Senghi Shipping Service. Apart from that I communicate with the representatives of the Importer/Exporter regarding clearence of the import/export goods. I and Shri Biplab Das works as partner. Shri Biplab Das has a "Jetty Sircar" License no. 3381/P and his work is to get delivery order and to do other works related to Dock as well as related to CFS. I also go to Custom House for resolving any query, if arises in my Bill of Entry.

Q.4: Did you file bill of entry of any importer in the name and style of M/s Golden International?

Ans: Sir, I had filed three numbers of bills of Entry in the name of M/s Golden International. The Bill of Entries numbers were 6564705 dated 08.11.2024, 6961296 dated 29.11.2024 and 7193205 dated 12.12.2024. Apart from that I didn't file any Bill of Entry in the name of M/s Golden International.

Q.5: Who was the contact person on behalf of the importer M/s Golden International?

Ans: Sir, Shri Pradeep Mishra (9831578764) initially contacted me for clearance of the goods imported by M/s Golden International. On the instruction of Shri Pradeep Mishra, importer had forwarded me the copy of GST Registration, KYC Update registration, IEC registration copy, Aadhar Card, PAN Card etc. over my email ID for clearance of the above mentioned three consignments.

Q.6: Do you know the proprietor/representative of the importer M/s Golden International.

Ans: Sir, I never meet with the proprietor/ representative of the importer M/s Golden International. Above mentioned Shri Pradeep Mishra had forwarded the contact number of importer i.e., 9064476234. The mobile number of the importer is saved as "TFC Mandal Golden International" in my mobile phone. As per instruction of Shri Pradeep Mishra, I communicated with the importer to pay the duty of his import consignment. I communicated with the importer few times on the matter of payment of duty on his imports. Apart from that I also talked with the importer for furnishing of documents required for import procedure.

Q.7: As you have stated above that you had filed three bills of entries of the importer M/s Golden International, did any of the import consignment of M/s Golden International got examined?

Ans: Sir, all the consignments of M/s Golden International imported under Bill of entries Nos. 6564705 dated 08.11.2024, 6961296 dated 29.11.2024 and 7193205 dated 12.12.2024 were examined. The respective container Nos. VOSU8801367,

14/2/25 (M. Sherany) 09/9/28 Bhola Ghosh 14/02/25

TDRU6298240 and CCSU5556638 were examined in presence of my partner Shri Biplab Das. On being asked, I state that after examination of the above said containers on different dates, my partner Shri Biplab Das informed me that all the above containers were damaged and Shri Biplab Das had informed the Shipping Agent about the damage of the container, noticed during the course of examination of the above three containers.

Q.8: What was the goods imported by M/s Golden International?
Ans: Sir, M/s Golden International had imported Gypsum Compound Blue in all his above three import consignments.

Q.9: You are being shown copy of Panchnama dated 27.01.2025 regarding examination of import consignment under B/E No. 7933679 dated 22.01.2025, container No. UESU5023537 (40') imported by M/s Golden International. Please offer your comments.
Ans: I have been shown the copy of Panchnama dated 27.01.2025 and put my dated signature over it. I observed the cutting and welding marks on the container No. UESU5023537 (40') mentioned in the Panchnama.

Q.10: You are being shown two scanning images of container No. UESU5023537 (40') first at the time of entering into Phonex CFS and second at the time of examination. Please offer your comment?
Ans: Sir as I can see both the images are different in terms of formation of goods. The scanning image at Sl. No. 1 is showing goods kept in bags, however scanning image at Sl. No. 2 is showing goods in pallets. The goods in 1st scanning image shows almost full in container. However, goods in 2nd scanning image showing half of the size of the container.

Q.11: Please give the verifiable details of above Shri Pradeep Mishra?
Ans: Sir I know Shri Pradeep Mishra since last 15 years, however, I don't know the residential address as well as office address of Shri Pradeep Mishra. I used to meet with said Shri Pradeep Mishra at Custom House, Kolkata.

Q.12: Please give physical description of Shri Pradeep Mishra?
Ans: Shri Pradeep Mishra is of fair complexion with 5'6" of height. He has a medium body built. Shri Pradeep Mishra usually wears Jeans Pant and Shirt/T-shirt. Shri Pradeep Mishra doesn't wear spectacles and cap. I have already given his mobile number i.e., 9831578764. I don't have photograph of said Pradeep Mishra right now.

Q.13: Do you want to add anything else?

14/02/25 (M. Shravan) 03/9/25

DIRECTORATE OF REVENUE INTELLIGENCE • KOLKATA •

Bhola ghosh DT 14/02/25

Ans. I wish to state that the clearance of above mentioned three consignments were given by Shri Pradeep Mishra. As per instruction of said Pradeep Mishra I cleared the import consignments of M/s Golden International. Shri Pradeep Mishra has paid my clearance charges in cash.

The above statement of mine of four (04) pages which is given by me voluntarily without any fear, pressure, threat, duress or coercion. This statement is typed by the DRI officer, on my request, as per my submission and version. I have read the statement and on being fully satisfied with the facts and events recorded in my statement, I am putting my dated signature in each and every page of this statement. This statement is recorded in a cordial atmosphere and the DRI officer behaved well with me.

14/2/25
(M. Ghosh) SIO

Bhola Ghosh
DT 19/02/25

09/9/25

DIRECTORATE OF REVENUE INTELLIGENCE
KOLKATA

GOLDEN INTERNATIONAL

EXPORT & IMPORT & COMMISSION AGENT

GSTIN NO - 19DLPM6658N/IEC - DOLPM6658N

Mob - 8597246458

Gmail.-goldenfishcenter@gmail.com

VILL+P.O.- ITINDA, P.S - BASIRHAT, DIST.- N 24 PGS ,WEST BENGAL, INDIA, PIN - 743292

H1

To, *Dated- 18-02-2025*

Directorate of Revenue Intelligence

8 Ho Chi Minh, 3rd Floor,

Harington Mansion

Kolkata-700071

Re:- Summons under File No. DRI/KZU/AS/ENQ-05/2025 dated 29/01/2025.

Sub: - Not taking or claiming the container, which seized by the DRI, at Calcutta seaport, 15 Strand Road, Kol- 700001

Dear Sir

I, Parvin Bibi Mondal, Prop of- Golden International, has runs small business of export and import goods having export-import licence, IEC Code- DOLPM6658N and GSTIN- 19DOLPM6658N1ZU, Situated at Vill + P.O- Itinda, P.S- Basirhat, North 24 Pgs, Pin- 743292,

I declare that, about few months ago at sealdah station during train journey an unknown person have a conversation with me and for business idea and told me his name Mahadev Sharma, Mob. No- 8981373444, he told me that he had no business identity. He said that he doing Export- Import business under my IEC and GSTIN. Also told me that purchaser and seller are all his responsibility. and said me that the profit will be shared with me. Then one month later we met on during journey and discussed more for business purpose. He said start business under my identity like partnership. But no partnership deed or agreement signed with him, then about 15th days later he came at Basirhat and get photocopy of all business documents of Golden International and for doing import-export business.

That Mahadev Sharma generate a bill of entry in my IEC on dated 22/01/2025, from Malaysia, but the container detained at Kolkata seaport on dated 29/01/2025, and enquiry the importing goods. After the DRI investigation, I know that the said person Involved in illegal activities. Now I won't be able to contact that person. He hasn't given me any money or profit so far.

Now I, don't want to take or claim the container of Gypsum which seized by the Directorate of Revenue Intelligence at Calcutta seaport. And also declare that in future have not imported any goods by any unknown person. I further request you to take necessary steps to relief me from the legal proceedings and save my business reputation in accordance with law.

Thanking you

GOLDEN INTERNATIONAL

Parvin Bibi Mondal

Proprietor

Yours faithfully

Ve 29/9/25

Statement dated 15.04.2025 of Shri Munna Kumar, aged- about 35 Years, S/o Shri Shivbachan Yadav, Prop. Of M/s Jai Maa Ambey Enterprises (GSTIN:10GZAPK5925D1ZT), Gopalpur, Hasanpurwa, Sonuhula, Husainganj, Siwan (Bihar)-841286 recorded under Section 108 of the Customs Act, 1962 before Shri Nilay Mitash, Senior Intelligence Officer, DRI, Patna in respect of imported consignment of M/s Golden International(19DOLPM6658N1ZU).

मैं मुन्ना कुमार , उम्र- लगभग 35 वर्ष, पुत्र- शिवबचन यादव, प्रोप. ऑफ़ जय मा अम्बे इंटरप्राइजेज (GSTIN:10GZAPK5925D1ZT), गोपालपुर, हसनपुरवा, सोनुहुला, हुसैनगंज, सिवान, बिहार -841286 आज दिनांक 15.04.2025 को Customs Act, 1962 की धारा 108 के अंतर्गत सम्मन दिनांक 08.04.2025 के तहत अपना बयान श्री निलय मिताष. वरीय आसूचना अधिकारी के समक्ष दर्ज करा रहा हूँ | मुझे Customs Act, 1962 की धारा 108 के प्रावधानों के बारे में अच्छी तरह से बता एवं समझा दिया गया है | इसके अलावा मुझे भारतीय न्याय संहिता की धारा 208, 210, 229 तथा 267 के प्रावधानों के बारे में अच्छी तरह से बता एवं समझा दिया गया है | मुझे यह भी बताया गया है कि मेरा यह बयान मेरे, किसी अन्य व्यक्ति या व्यक्तियों के विरुद्ध न्यायालय में साक्ष्य के रूप में प्रस्तुत किया जा सकता है | मुझे यह भी बताया गया है कि बयान के दौरान किसी तथ्य को छिपाना या किसी तरह की गलत जानकारी देना कानूनन अपराध है इसलिए मैं अपना यह बयान सही-सही दर्ज करा रहा हूँ |

प्रश्न 1 कृपया अपना परिचय दें तथा साथ ही अपना परिचय पत्र भी प्रस्तुत करें।

उत्तर- मेरा नाम मुन्ना कुमार है। मेरे पिता का नाम शिवबचन यादव है। मैं गोपालपुर, हसनपुरवा, सोनुहुला, हुसैनगंज, सिवान, बिहार -841286 का स्थायी निवासी हूँ। मैं परिचयपत्र के रूप में अपने आधार कार्ड की छायाप्रति प्रस्तुत कर रहा हूँ, जिसका नंबर 290883630395 है।

प्रश्न 2. आप अपनी शैक्षणिक योग्यता तथा परिवारिक पृष्ठभूमि के बारे में विस्तार से बताएं? यह भी बताएं कि आप कौन-कौन सी भाषाएं जानते हैं ?

उत्तर- मैं तीसरी कक्षा तक पढ़ा हूँ और हिन्दी लिख, बोल, पढ़ और समझ लेता हूँ। मेरे परिवार में मेरे पिता जी शिवबचन यादव , माता जी – रामावती देवी , मेरी पत्नी सीमा देवी , दो बेटे और एक बेटी हैं। मैं चार भाई हूँ, मैं उनसब में सबसे बड़ा भाई हूँ |

प्रश्न 3. आप क्या काम करते हैं ?

उत्तर - सर, मैं वर्तमान समय में टेंट एवं खेती के काम में व्यस्त हूँ | मेरी मासिक आय 15,000/- के करीब है |

प्रश्न 4. आपका मोबाइल नंबर क्या है ? अपनी ईमेल ID बताएं ?

उत्तर- मेरा मोबाइल नंबर, 9525317663 तथा 7323017754 है। मेरी ईमेल ID- my7085539@gmail.com है।

मेरे समक्ष
15/4/25
निलय मिताष
Nilay Mitash
Senior Intelligence Officer
DRI, Regional Unit, Patna

मुन्ना कुमार
15-4-25

09/9/25

DIRECTORATE OF REVENUE INTELLIGENCE • KOLKATA •

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प्रश्न 4. आपका पैन कार्ड नंबर क्या है ?

उत्तर- मेरा पैन नंबर GZAPK5925D है। मैं अपने पैन कार्ड की छायाप्रति प्रस्तुत कर रहा हूँ।

प्रश्न 5. क्या आप जय मा अम्बे इंटरप्राइजेज (GSTIN:10GZAPK5925D1ZT), गोपालपुर, हसनपुरवा, सोनुहुला, हुसैनगंज, सिवान, बिहार -841286 को जानते हैं ? आप उससे से कैसे जुड़े हैं ?

उत्तर- सर, मैं जय मा अम्बे इंटरप्राइजेज (GSTIN:10GZAPK5925D1ZT), गोपालपुर, हसनपुरवा, सोनुहुला, हुसैनगंज, सिवान, बिहार -841286 का मालिक (Proprietor) हूँ | यह फर्म मैंने हार्डवेयर का बिज़नस करने के लिए रजिस्टर करवाया था जिसमे पाइप, टोटी, नल आदि खरीदने एवं बेचने का काम करता था | इस फर्म का GST में रजिस्ट्रेशन (Registration) इसी कारण से लिया था | मैं GST रजिस्ट्रेशन की एक प्रति आपके समक्ष प्रस्तुत कर रहा हूँ | मैंने इस फर्म को लगभग 1 साल चलाया पर यह फर्म बिजनेस घाटे में चल रहा था और अधिकतर वक़्त दूकान बंद रहती थी | 2021 के बाद आर्थिक तंगी के कारण दूकान बंद ही रहने लगी | बिजनेस घाटे में चल रहा था , अन्ततः 11.03.2024 को GST का रजिस्ट्रेशन कैंसिल हो गया | इस सम्बन्ध में मेरे फर्म का GST cancellation order की एक कॉपी मैं आपके समक्ष प्रस्तुत कर रहा हूँ |

प्रश्न 6. क्या आपने कभी मेसर्स गोल्डन इंटरनेशनल (19DOLPM6658N1ZU), इतिंदा, बशीरहाट, पश्चिम बंगाल से कोई सामान खरीदा/बेचा है ?

उत्तर- मैं गोल्डन इंटरनेशनल (19DOLPM6658N1ZU) नाम के किसी फर्म नहीं जानता हूँ। इससे किसी प्रकार की खरीद बिक्री मुझसे नहीं हुई है।

प्रश्न 7. क्या आप मेसर्स गोल्डन इंटरनेशनल की मालकिन श्रीमती परवीन बीबी मंडल और उनके पति श्री अहमद अली मंडल को जानते हैं ?

उत्तर- मैं उक्त मेसर्स गोल्डन इंटरनेशनल की मालकिन श्रीमती परवीन बीबी मंडल और उनके पति श्री अहमद अली मंडल को नहीं जानता हूँ ।

प्रश्न 8 . आपको आपकी फर्म मेसर्स जय माँ अम्बे एंटरप्राइजेज से संबंधित चार इनवॉइस संख्या GI/24-25/001 दिनांक 28.11.2024, GI/24-25/002 दिनांक 05.12.2024, GI/24-25/003 दिनांक 15.12.2024 और GI/24-25/004 दिनांक 16.01.2025 की प्रतियां दिखाई जा रही हैं, जिसमें यह देखा गया है कि आपने मेसर्स गोल्डन इंटरनेशनल से CK-2IN1 Gypsum Compound Blue खरीदा था। कृपया अपनी टिप्पणी दें।

उत्तर- सर, मैंने उक्त इनवॉइस की प्रतियाँ देखी तथा उसपर अपने दिनांकित हस्ताक्षर किये | मेरा फर्म का रजिस्ट्रेशन 11.03.2024 को ही कैंसिल हो गया था | मैंने कभी भी उक्त फर्म मेसर्स गोल्डन इंटरनेशनल से CK-2IN1 Gypsum Compound Blue नहीं ख़रीदा है | इनवॉइस पर मेरे फर्म का नाम होने के बाबत मुझे कोई जानकारी नहीं है | लगता है किसी ने मेरे फर्म के नाम का दुरूपयोग किया है | मेरा उक्त फर्म मेसर्स गोल्डन इंटरनेशनल से कोई भी लेना देना नहीं है |

मेरे समक्ष
15/4/25
निलय मिताश
Nilay Mitash
Senior Intelligence Officer
DRI, Regional Unit, Patna

15/4/25

मुन्ना कुमार
15-4-25

प्रश्न 9 . कृपया ऊपर दिए गए चार इनवॉइस में दर्शाए गए वाहन संख्या BR04G1858 और BR025259 को देखें। क्या आपने कभी अपनी फर्म के लिए माल के परिवहन सम्बंधित उपरोक्त दो वाहनों का उपयोग किया है ?

उत्तर- जी नहीं सर, मैं उक्त दोनों वाहनों न. BR04G1858 और BR025259 को नहीं जानता हूँ और न ही इन वाहनों का इस्तेमाल कभी माल ढुलाई में किया था | जैसा की मैंने बताया की मेरा उक्त फर्म मेसर्स गोल्डन इंटरनेशनल से कोई भी लेना देना नहीं है |

प्रश्न 10. क्या आप श्री अभय झा, श्री राजेश साह और श्री बिनोद कुमार सिंह को जानते हैं जो सभी कोलकाता के हैं ?

उत्तर- सर, मैं उक्त श्री अभय झा, श्री राजेश साह और श्री बिनोद कुमार सिंह में से किसी को नहीं जानता हूँ ।

प्रश्न 11. क्या आप कभी अपने बिजनेस के सम्बन्ध में कोलकाता या पश्चिम बंगाल गए थे या कोई बिल या इनवॉइस मंगवाया है ?

उत्तर- जी नहीं सर, मैं कभी अपने बिजनेस के सम्बन्ध में कोलकाता या पश्चिम बंगाल नहीं गया था न ही कभी कोई बिल या इनवॉइस मंगवाया है |

प्रश्न 12. क्या आपने कभी इम्पोर्ट / एक्सपोर्ट का काम किया है ?

उत्तर- जी नहीं सर, मैंने कभी भी इम्पोर्ट / एक्सपोर्ट का काम नहीं किया है | इसकी मुझे कोई जानकारी नहीं है |

प्रश्न 13. क्या आप कुछ और कहना चाहते हैं ?

उत्तर. जी नहीं, मैं और कुछ नहीं कहना चाहता हूँ । इसके अलावा जब कभी मुझे इस केस के अनुसंधान के क्रम मे बुलाया जाएगा, मै उपस्थित रहूँगा तथा जो भी दस्तावेज जब कभी मंगवाया जायेगा उसको समय से सुपुर्द कर दूंगा ।

उपरोक्त बयान मैंने अपने पुरे होशोहवाश में बिना किसी भय या दबाव के दिया है | बयान के दौरान मुझे किसी तरह की शारीरिक, मानसिक, धार्मिक अथवा आर्थिक क्षति नहीं पहुंचाई गयी | मेरे आग्रह पर बयान को मौके पर मौजूद श्री निलय मिताष, वरीय आसूचना अधिकारी के द्वारा विभागीय कंप्यूटर पर टंकित किया गया एवं पढ़कर सुनाया गया | बयान टंकित होने के बाद बयान को मैंने पढ़ा और पढ़कर, समझकर एवं सही पाकर मैंने पेज संख्या एक से तीन पर अपना हस्ताक्षर किया |

मेरे समक्ष

15/4/25

निलय मिताष
Nilay Mitash
Senior Intelligence Officer
DRI, Regional Unit, Patna

मुन्ना कुमार
15-4-25

T4

Form GST REG-19

[See rule 22 (3)]

Reference Number: ZA1003240197910 **Date:** 11/03/2024

To
MUNNA KUMAR
GOPALPUR,HASANPURWA,SONAHULA HUSAINGANJ,Siwan,Bihar,841286
GSTIN/ UIN :10GZAPK5925D1ZT
Application Reference Number (ARN): AA100224012926R **Date:**

Order for Cancellation of Registration

This has reference to show cause notice issued dated 06/02/2024.

The effective date of cancellation of your registration is 11/03/2024.

3. It may be noted that a registered person furnishing return under sub-section (1) of section 39 of the CGST Act, 2017 is required to furnish a final return in FORM GSTR-10 within three months of the date of this order.
4. You are required to furnish all your pending returns.
5. It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

Place: SIWAN RANGE
Date: 11/03/2024

Anand Prakash
Superintendent
Siwan

मुन्ना कुमार

15-4-25

Signature Not Verified
Digitally signed by DS GOODS AND SERVICES TAX NETWORK 07
Date: 2024.03.11 15:15:56 IST

DIRECTORATE OF REVENUE INTELLIGENCE
KOLKATA

GOLDEN INTERNATIONAL

VILL- ITINDA P.O- ITINDA, PS- BASIRHAT, NORTH 24 PGS EWST BENGAL -743292

MOBILE 8597246458

EMAIL goldeninternationaldecor@gmail.com

GST 19DOLPM6658N1ZU

INVOICE

BILL TO

DATE 28-11-2024

INVOICE NO GI/24-25/001

NAME JAI MAA MABEY ENTERPRISES

ADDERES/GST GOPALPUR, HASANPURWA, SONAHULA HUSAINGANJ SIWAN, BIHAR, 841286. **GST** 10GZAPK5925D1ZT

VEHICLE NO – BR 04 G 1858

MOBILE 9525317663

	DESCRIPTION	QUANTITY	UNIT PRISE	AMOUNT
1	CK-2IN1 GYPSUM COMPOUND BLUE	26400.00	24.00	6,33,600.00
			TOTAL AMOUNT	6,33,600.00
			GST5%	31,680.00
			TOTAL VALUE	6,65,280.00

हस्ता

मुकेश कुमार

15-4-25

GOLDEN INTERNATIONAL

Parvin Bibi Mon

Proprietor

04/02/25

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GOLDEN INTERNATIONAL

VILL- ITINDA,P.O- ITINDA, PS- BASIRHAT, NORTH 24 PGS EWST BENGAL -743292
MOBILE 8597246458
EMAIL - goldeninternationaldecor@gmail.com
GST - 19DOLPM6658N1ZU

INVOICE

BILL TO

DATE	05-12-2024
INVOICE NO	GI/24-25/002

NAME JAI MAA MABEY ENTERPRISES

ADDERES/GST GOPALPUR, HASANPURWA, SONAHULA HUSAINGANJ SIWAN, BIHAR, 841286. **GST** 10GZAPK5925D1ZT

VEHICLE NO – BR 04 G 1858

MOBILE
9525317663

	DESCRIPTION	QUANTITY	UNIT PRISE	AMOUNT
1	CK-2IN1 GYPSUM COMPOUND BLUE	26400.00	24.00	6,33,600.00

हस्ता

मुन्ना कुमार

15-4-25

09/4/25

TOTAL AMOUNT	**6,33,600.00**
GST5%	**31,680.00**
TOTAL VALUE	**6,65,280.00**

09/0

GOLDEN INTERNATIONAL

Parvin Bibi Mondal

Proprietor

GOLDEN INTERNATIONAL

VILL- ITINDA P.O- ITINDA, PS- BASIRHAT, NORTH 24 PGS EWST BENGAL - 743292
MOBILE 8597246458
EMAIL :- goldeninternationaldecor@gmail.com
GST - 19DOLPM6658N1ZU

INVOICE

BILL TO

DATE	15-12-2024
INVOICE NO	GI/24-25/003

NAME JAI MAA MABEY ENTERPRISES

ADDERES/GST GOPALPUR, HASANPURWA, SONAHULA HUSAINGANJ SIWAN, BIHAR, 841286. GST 10GZAPK5925D1ZT

VEHICLE NO – BR 02_5259

MOBILE
9525317663

	DESCRIPTION	QUANTITY	UNIT PRISE	AMOUNT
	CK-2IN1 GYPSUM COMPOUND BLUE	26400.00	24.00	6,33,600.00
	देखा मुन्ना कुमार 15-4-25			
			TOTAL AMOUNT	6,33,600.00
			GST5%	31,680.00
			TOTAL VALUE	6,65,280.00

GOLDEN INTERNATIONAL
Parvin Bibi Mondal
Proprietor

Dharmendra Kumar

ISO550

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GOLDEN INTERNATIONAL

VILL- ITINDA P.O- ITINDA, PS- BASIRHAT, NORTH 24 PGS EWST BENGAL -743292
MOBILE 8597246458
EMAIL - goldeninternationaldecor@gmail.com
GST - 19DOLPM6658N1ZU

INVOICE

BILL TO

DATE 16-01-2025
INVOICE NO GI/24-25/004

NAME JAI MAA MABEY ENTERPRISES

ADDERES/GST GOPALPUR, HASANPURWA, SONAHULA HUSAINGANJ SIWAN, BIHAR, 841286. GST 10GZAPK5925D1ZT

VEHICLE NO – BR 04 G 1858

MOBILE
9525317663

	DESCRIPTION	QUANTITY	UNIT PRISE	AMOUNT
1	CK-2IN1 GYPSUM COMPOUND BLUE	26400.00	24.00	6,33,600.00
	देखा मुन्नी कुमारी 15-4-25			02/5/25

TOTAL AMOUNT	6,33,600.00
GST5%	31,680.00
TOTAL VALUE	6,65,280.00

GOLDEN INTERNATIONAL
Parvin Bibi Mondal
Proprietor

Ahammad ...

STATE TAX OFFICER ... 09 05 25

SPN 1917495 ISO541

14 द्वितीय प्रति/Duplicate

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राजस्व आसूचना निदेशालय

DIRECTORATE OF REVENUE INTELLIGENCE

Post Facto CBIC DIN-202504DDZ8000000BE57 Dated 08.04.2025

बही सं./ Book No. CA......53

क्रम सं./ Serial No. 2610

सीमा शुल्क अधिनियम, 1962 की धारा 108 के अंतर्गत समन

SUMMONS UNDER SECTION-108 OF THE CUSTOMS ACT. 1962

राआनि.फा.सं./ DRI No. DRI/LZU/PRU/725/follow-up-02/LZU/2024 Date 08.04.2025

सेवा में / To Sh. Munna Kumar S/o- Sh. Shivbachan Yodav
Prop. of M/s Jai Maa Ambey Enterprises
Gopalpur, Hasanpurwa, Sonahula
Husainganj, Siwan (Bihar) - 841286

जब कि, मैं......वरिष्ठ आसूचना अधिकारी / सहायक / निदेशक / उपनिदेशक, राजस्व आसूचना निदेशालय ...... के बारे में छानबीन कर रहा हूँ –

WHEREAS, I, Nilay Mitash S.I.O/Assistant Director/Dy.Director, Directorate of Revenue Intelligence, Patna am making Inquiry in connection with regards to imported consignment of M/s Golden International

और जब कि, इस बारें में निम्नलिखित प्रयोजनों के लिए मैं आपकी उपस्थिति अनिवार्य समझता हूँ :–

AND WHEREAS, I consider your attendance necessary to :-

(क) साक्ष्य देन के लिए और / अथवा

(a) give evidence and/or

(ख) निम्न विवरण से संबंधित दस्तावेज या चीजें जो आपके कब्जे में या नियंत्रण में है, उन्हें प्रस्तुत करने हेतु

(b) produce document or things(s) of the following description in your possession or under your control : Valid Identity card; Documents related to M/s Jai Maa Ambey Enterprises & M/s Golden International

अतएव, अब, सीमा शुल्क अधिनियम, 1962 की धारा–108 के अंतर्गत प्रदत्त शक्तियों का प्रयोग करते हुए मै एतद् द्वारा आपको व्यक्तिगत रूप से मेरे समक्ष पूर्वोक्त प्रयोजन हेतु दिनांक ......को ......बजे पूर्वाहन/अपराहन निम्नलिखित कार्यालय पते पर उपस्थित होने के लिए समन करता हूँ :–

NOW, THEREFORE, In exercise of the powers vested in me under section-108 of the Customs Act, 1962 I do hereby summon you to appear before me in person for the purpose mentioned here-in-before on 15.04.2025 (date) at 11:30 AM AM/PM at the following office address. Directorate of Revenue Intelligence, Patna Regional Unit, Malaya Nil, Opposite Goal Coaching, Main Road, Buddha Colony, Patna-800001.

कृप्या यह ध्यान में रखे कि आप को बिना अनुमति के और यदि कार्यवाही स्थगित होती है तो स्थगित तिथि का अभिनिश्चय किए बिना, इस कार्यालय को नहीं छोड़ना है।

Kindly note that you are not to leave this office without permission, and if the proceeding is adjourned, then without ascertaining the adjourned date.

आपको ध्यान में यह भी लाया जाता है कि इस समन का अनुपालन न करना भारतीय दंड संहिता, 1860 की धाराएं 174 और 175 के अंतर्गत अपराध है आप स्मरण रखें के इन कार्यवाहियों में झूठा साक्ष्य देना भारतीय दंड संहिता, 1860 की धारा–193 के दंडनीय अपराध है।

Also it is brought to your notice that non-compliance of this summon is an offence under sections ~~174~~ 208 and ~~175~~ 210 of the ~~Indian Penal Code 1860~~ BNS 2023. You may note that giving false evidence in these proceedings is an offence punishable under section-~~193~~ 229 of the ~~Indian Penal Code, 1860~~ BNS 2023

इस जाँच को भारतीय दंड संहिता, 1860 की धारा 193 और धारा 228 के अर्थ के अंतर्गत न्यायिक कार्यवाही समझा जाएगा।

This inquiry shall be deemed to be a judicial proceeding within the meaning of section ~~193~~ 229 and section ~~228~~ 267 of the ~~Indian Penal Code. 1860~~ BNS 2023

आज सन् 20... की ...... महिने की ...... तारीख को जारी/ Issued today, the 08 day of April 2025

जारी करने का स्थान/ Place of Issue: Patna

जारी करने वाले अधिकारी के हस्ताक्षर और सील 08/04/2025

Signature & Seal of the Issuing Officer ...... निलय मिताश
Nilav Mitash

पदनाम/ Designation

MC 09/04/25

Statement of Shri Rajesh Sah (D.O.B.- 10.10.1985) S/o- Shri Siw Narayan Sah, address – Flat No. 101, Block-E2, Emami City, 2 Jessore Road, Kolkata, West Bengal-700028 recorded on 12.03.2025 before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Kolkata Zonal Unit in response to the spot Summons dated 12.03.2025 issued under Section 108 of the Customs Act, 1962.

I, Rajesh Sah (D.O.B.- 10.10.1985) S/o- Shri Siw Narayan Sah, address – Flat No. 101, Block-E2, Emami City, 2 Jessore Road, Kolkata, West Bengal-700028, having mobile no. 9836191010, 7980607232 & 9830282433, email ID – rajeshsah22@gmail.com, am giving the following statement before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Kolkata Zonal Unit today i.e. 12.03.2025 in response to the spot Summons dated 12.03.2025 issued under Section 108 of the Customs Act, 1962.

The officer has explained to me the provisions of Section 108 of the Customs Act, 1962, as well as the provisions of Section 229 and Section 267 of the Bhartiya Nyaya Sanhita, 2023 and also their implications. I have understood that giving false or fabricated statement is a punishable offence under the said laws. I have also understood that intentionally causing any interruption during the recording of statement is also a punishable offence. I have understood that my statement can be used against me or any other person or any organization as evidence during any departmental proceeding or in any Court of Law within the territory of India.

I can read, write and understand English, Hindi & Bangla. For convenience I requested DRI officer to record my statement in the computer installed in DRI office and I undertake that I do not have any objection in recording my statement in the computer installed at DRI office. On being asked by the DRI officer, I am giving my statement in the following question and answer format-

Q1: Please introduce yourself.
Ans: My name is Rajesh Sah (D.O.B.- 10.10.1985) S/o- Shri Siw Narayan Sah. I currently reside with my wife and my two daughters at the above mentioned address. My educational qualification is BCom (Hons.). I am submitting a copy of my Aadhar card Number- 2491 2993 1619 as an address proof. My PAN Card No. is FQYPS9401J.

Q2. What do you do for living?
Ans: Sir, I am one of the directors in M/s Ganesha Trade Exim Private Limited. This company is engaged in trading of building materials. However, from last 02 years

Rajesh Sah
12/03/25

12/3/2025

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approximately, this company is not doing any business. Presently, I am engaged in brokerage work in real estate.

Q3. In which circumstances you were appeared today i.e. on 12.03.2025 at the office of DRI, Kolkata Zonal Unit?
Ans: Sir, today at about 10 AM, some officers including one lady officer visited at my residential premises and informed me that they wanted to record my statement in connection with import consignment through IEC of M/s Golden International. Thereafter, one of the DRI officers issued me a spot summon which was duly received by me under dated signature and directed me to appear at the office of DRI, Kolkata Zonal Unit. After that, I accompanied with DRI officers and appeared at the office of DRI, Kolkata Zonal Unit.

Q4. Do you know any person named Shri Ahmad Ali Mandal who is husband of IEC holder of M/s Golden International?
Ans: Yes Sir, I know him from January'2024.

Q5. How did you come in contact with Shri Ahmad Ali Mandal?
Ans: I came in contact with him through one person named Shri Biswajit Rajvanshi, who was working in Kotak Mahindra bank, Kolkata in July'2024. On being asked, I state that Shri Biswajit Rajvanshi worked in ICICI bank, Basirhat branch in January'2024. On being asked, I state that I knew Shri Biswajit from last 2-3 years when he was working in Yes Bank, Burrabazar branch.

Q6. Why did Shri Biswajit Rajvanshi introduced you with Shri Ahmad Ali Mandal?
Ans: Sir, Shri Biswajit Rajvanshi informed me that one person named Shri Ahmad Ali Mandal, resident of Basirhat was looking investors for his export business and further asked me whether I was interested in the business as an investor or not. Thus, I came in contact with Shri Ahmad Ali Mandal in Januray'2024.

Q7. Did you make any investment in the business of Shri Ahmad Ali Mandal?
Ans: Yes Sir, I had invested total Rs. 20 Lakhs in M/s Tanisha Fish Centre, business of Shri Ahmad Ali Mandal in February or March'2024. On being asked, I took benefit of Rs. 08 Lakhs approximately from the investment and currently, I have credit of Rs. 17 Lakhs in his business, M/s Tanisha Fish Centre.

Q8. Are you aware that one imported consignment of M/s Golden International which was held by DRI, Kolkata Zonal Unit in January'2025 and further examined on 27.01.2025 and during examination it was noticed that original imported goods had been exchanged/diverted with declared goods from the container?

12/03/25

Rajesh Sah
12/03/25

Before me
12/3/25

Ans: Yes Sir, I was aware that one imported consignment of M/s Golden International was held by DRI, Kolkata Zonal Unit in January'2025 and further examined on 27.01.2025. I wish to state that one of the known persons named Shri Abhay Jha informed me on 27.01.2025 that DRI had taken consignment of M/s Golden International under examination process and he further informed me that his person named Shri Binod had gone there for examination purpose, as the representative of M/s Golden International. Further, I wish to state that he did not inform me that original imported goods had been exchanged/diverted with declared goods from the container.

Q9. Please give all the verifiable details of Shri Abhay Jha and what is his role in the imported consignments of M/s Golden International?

Ans: Sir, the address of Shri Abhay Jha is 611, Mahendra Banerjee Road, Behala, Rabindra Nagar, Kolkata – 700060. This is the only address of him which I know. His mobile numbers from which he had contacted me are –9830955420 & 8017999211. He used to meet me in front of Minerva Theatre, near Garanhata Street, Beadon Street, Kolkata. As I have already stated that Shri Ahmad Ali Mandal was looking for some investors, then I introduced Shri Abhay Jha with Shri Ahmad Ali Mandal for export of cotton yarn to Bangladesh. Thereafter, I along with Smt. Anjana Singh (my co-director), Shri Abhay Jha, one relative of Shri Abhay Jha and Shri Biswajit Rajvanshi visited at the office premise of Shri Ahmad Ali Mandal in the month of May or June' 2024. On that day, Shri Abhay Jha and his relative talked with Shri Ahmad Ali Mandal. Thereafter, Shri Abhay Jha requested to Shri Ahmad Ali Mandal the samples supposed to be export and documents of exporter firm. Then, Shri Ahmad Ali Mandal forwarded me pictures of samples and documents of two firms i.e. M/s Tanisha Fish Centre and M/s Golden International, through WhatsApp only. Thereafter, I forwarded the same to Shri Abhay Jha through WhatsApp only. However, nothing was exported from these two firms from the end of Shri Abhay Jha. After Durga Puja, in the month of October'2024, Shri Abhay Jha asked me whether he could import fabrics through M/s Golden International, then I called Shri Ahmad Ali Mandal and told him about the proposal of Shri Abhay Jha. Shri Ahmad Ali Mandal accepted his offer and allowed to use his firm, M/s Golden International for import of fabric. Thereafter, Shri Abhay Jha started import from Malaysia from the month of November/December'2024. After import of 1st consignment, Shri Abhay Jha requested me & Shri Ahmad Ali Mandal through conference call, to pay the bill amount of Customs Broker (CHA). Then, I told Shri Ahmad Ali to pay the amount through the bank account of M/s Golden International. Thus, Shri Abhay Jha had imported 4-5 consignments through the IEC of M/s Golden International.

Q10: Did you pay any amount for the consignments imported through IEC of M/s Golden International?

Rajesh Sah
12/03/25

Before me
12/3/25

Ans: Sir, Shri Abhay Jha used to deposit cash in the bank account of M/s Golden International through ATM deposit for payments of Customs Broker/Customs duty. Sometimes, I allowed to Shri Ahmad Ali Mandal to use my credit balance i.e. Rs. 20 Lakh approximately, for payment of Customs Broker/Customs duty of Rs. 2 Lakh in different parts.

Q11: What was your benefits in these consignments of M/s Golden International?
Ans: Sir, Shri Abhay Jha promised me to give 3 (three)% commission on payments of foreign supplier. However, I wish to state that no payments were made by me to foreign supplier for these consignments, till date. On being asked, I state that Shri Abhay Jha told me that I need to make one-time payment to foreign supplier after 05 consignments. That's why, till date, no payment has been made to foreign supplier. On being asked, I state that Shri Abhay Jha was responsible to give my commission as stated above, in the bank account of M/s Golden International. On being asked, I state that whenever my commission would be received in account of M/s Golden International, I was to receive the same from Shri Ahmad Ali Mandal.

Q12: What was the benefit of Shri Ahmad Ali Mandal in these import consignments?
Ans: Shri Ahmad Ali Mandal was supposed to receive 0.5% commission on payments of foreign supplier. On being asked, I state that Shri Abhay Jha was responsible to give the commission of Shri Ahmad Ali Mandal.

Q13: Please submit the evidences of forwarding documents of M/s Golden International from Shri Ahmad Ali Mandal to you and then Shri Abhay Jha through your mobile and also submit other WhatsApp chats made between three of you.
Ans: Sir, when I received all the documents from Shri Ahmad Ali Mandal, I used to forward the same to Shri Abhay Jha immediately and thereafter, I had deleted the same from my mobile phone. However, I wish to state that I had changed my mobile phone in the month of january'2025. On being asked about WhatsApp call details for the month of January'2025, I state that I had deleted all the WhatsApp calls history with Shri Abhay Jha and Shri Ahmad Ali Mandal.

Q14. Do you know any person named Shri Mahadev Sharma?
Ans: Sir, I don't know any such person. However, as per my knowledge, Shri Mahadev Sharma is none other but Shri Abhay Jha only. He had created his fake name as Shri Mahadev Sharma to place before Customs Authority so that his original name could not flash for these consignments.

Rajesh Saha
12/03/25

before me
12/3/25

Q15. As per records available with DRI, Kolkata Zonal Unit, one person named Shri Abhay Jha and you, both were also arrested in the year of 2023, in the case of smuggling of betel nuts by way of mis-declared imports through the IEC of M/s Icall Consultants Private Limited. Is Shri Abhay Jha the same person who was arrested with you in 2023 and now he had imported the goods through IEC of M/s Golden International also?

Ans: Yes Sir, he is the same person who was arrested with me in 2023 and now he had imported the goods through IEC of M/s Golden International.

Q16. As per statement dated 12.03.2025 of Shri Ahmad Ali Mandal, Shri Abhay Jha had directed Shri Ahmad Ali Mandal through conference call made by you, to not reveal his name and also your name for the import consignments of M/s Golden International and Shri Abhay Jha further directed him to flash one name Shri Mahadev Sharma before the DRI officers as importer behind these consignments of M/s Golden International. Is it true?
Ans: Yes Sir, it is correct that Shri Abhay Jha directed Shri Ahmad Ali Mandal to not reveal his name and also my name in relation to these consignments of M/s Golden International. However, I wish to state that after that conference call, Shri Ahmad Ali Mandal called me personally and asked my suggestion, then I told him to give his statement voluntarily as per his wish.

Q17. Please see two scanning images of one consignment of M/s Golden International in one container no. UESU5023537(40'), first image of consignment belongs before entering into Phonex CFS and second image belongs after the examination of the same consignment. Please offer your comments.
Ans: I have seen the both scanning images. It can be seen that in first image, the container was almost fully stuffed with bags and in second image, the container was not fully stuffed. The difference in quantity of bags can be seen. Apart from quantity, difference can also be seen in way of stuffing of goods like in 1st container goods are not stuffed in organised way while in 2nd container, the goods are kept at pallets in organised manner.

Q18. Do you think after seen the both scanning images that goods might be exchanged/diverted from the container?
Ans: Yes Sir, as per scanning images, it can be said that goods might be exchanged/diverted from the container.

Q19. As you have stated above that Shri Abhay Jha informed you that he would import fabrics through IEC of M/s Golden International. But as per records, it can be seen that he had imported "Gypsum Compound Blue" as per declaration in bill of entry. Why are the difference in declaration of goods?

Rajesh Sol
12/03/25

before me
12/3/25

Ans: Sir, he informed me about import of fabric. I can't say why he had imported "Gypsum Compound Blue". Shri Abhay Jha can answer it perfectly.

Q20. Who are the other associates of Shri Abhay Jha in import of consignments through IEC of M/s Golden International?
Ans: Sir, I have listened one name Jaiswal Ji from Shri Abhay Jha for these consignments. On being asked I state that I don't have the details of said Jaiswal ji.

Q21. If you had already been arrested by DRI, Kolkata Zonal Unit for smuggling of betel nuts by way of mis-declared goods as you facilitated Shri Abhay Jha in his import consignments through IEC of M/s Icall Consultants Private Limited, then again why were you facilitating him in his import consignments in same modus operandi?
Ans: Sir, Shri Abhay Jha promised me that he would not work like he had done earlier. He told me that he would work genuinely. That's why I introduced him with Shri Ahmad Ali Mandal and made arrangement of fund, if short, for making payment of Customs Broker and I was also supposed to make payment of foreign supplier.

Q22. Where is Shri Abhay Jha currently and when did you met or talk with him lastly?
Ans: Sir, I met him lastly on 12.02.2025 in Girish Park. I talked him lastly through my mobile phone on 21.02.2025. He informed me on 21.02.2025 that he was staying at his native place in Madhubani and he also informed me that he would return on next day i.e. 22.02.2025. After 21.02.2025, his mobile phone is not reachable.

Q23. Did you were allowed by the officers of DRI to inform your wife through telephone about your appearance at the office of DRI, Kolkata Zonal Unit?
Ans: Yes Sir, the DRI officers allowed me to inform my wife.

Q24. Do you have anything more to add?
Ans: No Sir, I have nothing more to add.

Today I was conforented with Sri Ahamed Ali Mandal in the office of DRI, Kolkata and my above statement recorded. My above statement is correct as per best of my knowledge. The behaviour of DRI officers was very cordial. I was offreed food and water by the DRI officers. I ~~had~~ have been realesed from DRI office at about 7.40 p.m. after recording my statement.

Rajesh Sah
12/03/25.
(RAJESH SAH)

Before me
12/3/25

File No- DRI/KZU/AS/ENQ-05/2025 CBIC-DIN-202503DDZ60000999FA6

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SUMMONS

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

To,

Shri Rajesh Sah S/o Shivnarayan Sah

Emami City, E-2. 101, Jessore Road,
kolkata- 700028

WHEREAS, I, **MOBASSIR EKRAM** am making inquiry in connection with **goods imported by M/s Golden International** 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. **carry ID**
2. **Record statement**
3. **furnish evidences available with you**

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 **2025-03-12** at **11:00:AM** at the office of **Directorate of Revenue Intelligence, 8 Ho Chi Minh Sarani, 3rd Floor, Harington Mansion, Kolkata 700071**

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-complinace 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 **March, 2025** at **Emami City**

Name : **MOBASSIR EKRAM**

Signature : 12/3/2025

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

MOBASSIR EKRAM
Intelligence Officer
Directorate of Revenue Intelligence

Seal of Office.

Received
Rajesh Sah
12/03/25

07/9/25

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DUPLICATE

राजस्व आसूचना निदेशालय

DIRECTORATE OF REVENUE INTELLIGENCE

बही सं / Book No. 167

On Spot Summons

क्रम सं / Serial No. 8336

सीमाशुल्क अधिनियम,1962 की धारा-108 के अंतर्गत समन

SUMMONS UNDER SECTION-108 OF THE CUSTOMS ACT, 1962

राआनि. फा सं/DRIF.No........................ दिनांक/ Dated 12/3/2025

सेवा में / To Shri Rajesh Sah S/o Shivnarjan Sah

E2, 101, Emami City Jessore Rd Kolkata

जबकि, मैं, ... वरिष्ठ आसूचना अधिकारी/सहायक निदेशक / उपनिदेशक, राजस्व आसूचना निदेशालय .... के बारे में छानबीन कर रहा हूँ

WHEREAS, I, Mobassir Elius .... S. I. O/Assistant Director/ Dy. Director, Directorate of Revenue Intelligence ...., am making inquiry in connection with import of goods by M/s Golden International Trade

और जब कि, इस बारे में निम्नलिखित प्रयोजनों के लिए मैं आपकी उपस्थिति अनिवार्य समझता हू :-

AND WHEREAS, I consider your attendance necessary to :

(क) साक्ष्य देने के लिए और/अथवा

(a) give evidence and / or

(ख) निम्न विवरण से संबंधित दस्तावेज या चीजें जो आपके कब्जे में या नियत्रण में है, उन्हे प्रस्तुत करते हेतु

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

अतएव अब, सीमाशुल्क अधिनियम, 1962 की धारा-108 के अंतर्गत प्रदत्त शक्तियों का प्रयोग करते हुए मैं एतद द्वारा आपको व्यक्तिगत रूप से मेरे समक्ष पूर्वोक्त प्रयोजन हेतु दिनांक .... को .... बजे पूर्वाह्न/अपराह्न निम्नलिखित कार्यालय पते पर उपस्थित होने के लिए समन करता हूँ :-

NOW, THEREFORE, in exercise of the powers vested on me under section-108 of the Customs Act, 1962, I do hereby summon you to appear before me in person for the purpose mentioned here-in-before on 12/3/25 (date) at 11:40 AM/PM at the following office address :-

Directorate of Revenue Intelligence, 8, HO Chi Minh

कृपया यह ध्यान में रखें कि आपको बिना अनुमति के, और यदि कार्यवाही स्थगित होती है तो स्थगित तिथि अधिनिश्चय किए बिना, इस कार्यालय को नहीं छोड़ना है।

Kindly note, that you are not to leave this office without permission, and the proceeding is adjourned, then without ascertaining the adjourned date.

आपके ध्यान में यह लाया जाता है कि इस संमन का अनुपालन न करना भारतीय दंड संहिता, 1860 की धाराएं 174 और 175 के अंतर्गत अपराध हैं। आप स्मरण रखें कि इन कार्यवाहियों में झुठा साक्ष्य देना भारतीय दंड संहिता 1860 की धार- 193 के अंतर्गत दंडनीय अपराध हैं।

Also it is brought to your notice that non-compliance of this summon is an offence under sections 174 and 175 of the Indian Penal Code, 1860. You may note that giving false evidence in these proceedings is an offence punishable under section 193 of the Indian Penal Code, 1860

इस जाँच को भारतीय दंड संहिता 1860 की धारा- 193 और धारा- 228 के अर्थ के अंतर्गत न्यायिक कार्यवाही समझा जाएगा।

This inquiry shall be deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code, 1860.

आज सन 20 .... के .... महीने की .... तारीख को जारी/ issued today, the 12th day of March 20 25 जारी करने का स्थान / Place of issue Emami City Dum dum

Copy Received
Rajesh Sah
12/03/25

जारी करने वाले अधिकारी के हस्ताक्षर और मुहर / Signature & Seal of the Issuing Officer

पदनाम/Designation .... Mobassir Elius SIO DRI KZU

09/9/25

DIRECTORATE OF REVENUE INTELLIGENCE • KOLKATA •

J9

Statement of Shri Ahammad Ali Mandal S/o Din Islam Mandal, aged about 44 years, resident of Itinda Dakshin Nikaripara, P.S. Itinda, P.S. Bashirhat, Dist. North 24 Pgs. (WB), PIN-743292, recorded before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Kolkata Zonal Unit on 12.03.2025 in response to the summons issued on 12.03.2025 in terms of Section 108 of the Customs Act, 1962.

I, Ahammad Ali Mandal S/o Din Islam Mandal, aged about 44 years, resident of Itinda Dakshin Nikaripara, P.S. Itinda, P.S. Bashirhat, Dist. North 24 Pgs. (WB), PIN-743292, am giving this statement voluntarily before the DRI Officer today i.e. on 12.03.2025 in response to the summons dated 12.03.2025 issued to me u/s 108 of the Customs Act, 1962. I have been explained the provisions of Section 108 of the Customs Act, 1962 and also relevant sections of Bhartiya Nyaya Sanhita 2023. I understand that giving false or fabricated statement in the present proceedings would be a punishable offence under the aforesaid provisions of law. I also came to know that my statement can be used as evidence either against me and/or any person and/or company in any court of law within the territory of India. I am also told that this inquiry shall be deemed to be a judicial proceeding within the meaning of Bhartiya Nyaya Sanhita 2023.

I passed 4th class and can read, write and understand Bengali and English. However, I am not used to writing and my handwriting is not good, therefore I requested one of the DRI officers to type my statement in one of the computers as per my version. On being asked by the DRI officer, I am giving my statement in the following question and answer format :-

12/3/25

Q1: In your earlier statement dated 04.02.2025, you had stated that one person namely Shri Rajesh Sah had met with you through one ICICI Bank staff and Shri Rajesh Sah consented for financing you in your export business. Do you have any photograph or verifiable details of Shri Rajesh Sah.

Ans: I reiterate that Shri Rajesh Sah had met with me through one ICICI Bank staff and said Shri Rajesh Sah consented for financing my export business. However, I don't have any photograph of said Shri Rajesh Sah neither I had any details of Shri Rajesh Sah except his mobile number i.e., 9830282433.

Q2: DRI had arrested one person namely Shri Rajesh Sah in a different case of smuggling of betel nuts. Please see the below photograph of Shri Rajesh Sah and try to identify him as he is the same person, whom you had communicated with.

before me
12/3/25

Directorate of Revenue Intelligence
Kolkata

Ahammad Ali Mandal
12/03/25

Ans: I have seen the photograph and identified him as Shri Rajesh Sah, whom I communicated for financing of my export business. I state that I had forwarded documents viz. IEC Certificate, GST Certificate, Aadhar Card, PAN Card related to my company M/s Golden International to the above persons.

Q3: Please see your earlier statement dated 04.02.2025, wherein you had stated that you met with Shri Mahadev Sharma about 6-7 months ago in a local train from Sealdah to Bashirhat. Then said Mahadev Sharma used to call you and met with you at Bashirhat Railway station 3-4 times. During your meeting, Shri Mahadev Sharma informed that he doesn't have GST Registration, so he needs to get an IEC (Import Export Code) for importation of Gypsum Putti from Malaysia. Shri Mahadev Sharma offered you to do the import of Gypsum Putti in partnership with 50%-50% profit sharing basis. However, you are stating that you had forwarded documents viz. IEC Certificate, GST Certificate, Aadhar Card, PAN Card to Shri Rajesh Sah, which appears to be contradictory. Please state in details the correct facts.

Ans. Sir, I am sorry to state that on the instructions of Shri Rajesh Sah and one Shri Abhay Jha I stated the concocted story of meeting Shri Mahadev Sharma in a local train from Sealdah to Bashirhat. When the DRI Officers visited my house, I out of fear informed Shri Rajesh Sah and Shri Abhay Jha about the visit of DRI Officers, then both of them instructed me to delete all the WhatsApp chats/communications with them. Both of them also directed me not to disclose their names in this case in any condition. As I took Rs. 20 lacs from said Shri Rajesh Sah, so I being obliged compelled to follow the instructions of Shri Abhay Jha and Shri Rajesh Sah.

Q4: In the answer of question no. 3, you have taken the name of Shri Abhay Jha. Who is Shri Abhay Jha and how did you meet with him?

Ans: After 2-3 meetings with Shri Rajesh Sah, one day Shri Rajesh Sah came at my office at Bashirhat with 5 (five) persons including Shri Biswajeet Rajbanshi (ICICI Bank Staff) and one lady and for discussing about import-export business. At that time, I know

12/3/25

12/03/25

only Shri Rajesh Sah and Shri Biswajeet Rajbanshi. Later I came to know that Shri Abhay Jha, his relative and Ms. Anjana Singh were the rest three persons. On being asked, I state that Mahadev Sharma was an imaginary name, which was created by above Shri Abhay Jha for misleading the ongoing investigation. Shri Abhay Jha had instructed me to take the fictional name of Mahadev Sharma to mislead the investigation.

Q5: Please see the below photograph of a person, who was arrested by DRI Officer in a different case and his name was also Abhay Jha. Please try to identify him.

Ans: Sir, he is Shri Abhay Jha, whom I met with and communicated with over mobile. I first he came at my office with Shri Rajesh Sah. He was among the five persons, whom Shri Rajesh Sah brought to my office. After few months, above Shri Abhay Jha and one other person, whom I later known as Shri Binod Singh, came and met with me at Bashirhat railway Station for discussing import related matter through my company M/s Golden International.

Q6: As you stated that you had handed over your user ID and Password of ICICI bank account of M/s Golden International, them whom you had given the OTP for transactions.

Ans: I had given OTP for transaction through the ICICI bank account of M/s Golden International to Shri Rajesh Sah and Shri Abhay Jha.

Q7: Why you had given false facts in your statement dated 04.02.2025.

Ans: Sir, out of fear and obligations of Shri Rajesh Sah and Shri Abhay Jha, I had given false statement as per the direction of Shri Rajesh Sah and Shri Abhay Jha. I feel sorry for this.

Q8: Why did you delete your WhatsApp chats/communications with said Shri Rajesh Sah and Shri Abhay Jha?

Dharmendra Ali Mondal
12/03/25

Ans: Sir, I followed the instructions of Shri Rajesh Sah and Shri Abhay Jha. Both of them told me not to disclose their names in any condition. As I took Rs. 20 lacs from said Shri Rajesh Sah, so I being obliged compelled to follow the instructions of Shri Abhay Jha and Shri Rajesh Sah.

Q9: You are being confronted with Shri Rajesh Sah, as there is following differences in your statement and the narration of Shri Rajesh Sah :

I) You are saying that you had given ICICI bank account user ID and Password to Shri Rajesh Sah for transaction related to import by M/s Golden International, while Shri Rajesh Sah is denying.

II) You are saying that both Shri Abhay Jha and Shri Rajesh Sah has instructed you not to disclose their names, while Shri Rajesh Sah is denying.

Ans: Sir, I have already stated that I had given ICICI bank account user ID and Password to Shri Rajesh Sah for transaction related to import by M/s Golden International including this import consignment. And both Shri Abhay Jha and Shri Rajesh Sah have directed me not to disclose their names in any condition, so that they had created a fictitious name of Mahadev Sharma for the purpose of misleading the investigation.

Q10: Do you have any idea what type of goods were imported by above Shri Abhay Jha and Shri Rajesh Sah?

Ans: Sir, Shri Abhay Jha and Shri Rajesh Sah had told me that they would import Gypsum compound (putty) through my company M/s Golden International. However, I never saw the import goods neither I sold the same goods in domestic market. The importation and sale of goods in domestic market were managed by both of them. On being asked, I state that Shri Abhay Jha and Shri Rajesh Sah had paid miscellaneous expenses of import consignments by the bank account of M/s Golden International, which handed over by me to said Shri Rajesh Sah.

12/3/25

Q11: From the investigation it appears that Shri Shri Abhay Jha and Shri Rajesh Sah had imported betel nuts under B/L No. SWENPKGCCU2412871 dated 19.12.2024, B/E No. 7933679 dated 22.01.2025, container UESU5023537(40') using the credentials of M/s Golden International in the guise of Gypsum Compounds. From the scanning images of the same container on two different occasions, it appears that the goods were changed. Please offer your comments.

Ans: I don't know the import goods of M/s Golden International. Shri Abhay Jha and Shri Rajesh Sah had told me that they would import Gypsum compound (putty) through my company M/s Golden International. On being asked, I state that one Shri Bhola Ghosh

Before me 12/3/25

Dharmendra Kr. Mandal
12/03/25

S13

(CHA) had informed me about clearance of the previous import goods of M/s Golden International. One being asked, I state that I also don't know the description of goods imported in earlier occasion by my company M/s Golden International. I saw the scanning images and found that the nature of goods were different in two scanning images in different dates.

Q12: Any other information you want to share?

Ans: I don't have anything to add.

My above statement running from page 1 to 5 is given voluntarily by me without any fear, pressure, threat, pressure or coercion. This statement has been typed and printed by a DRI officer as per my submission and version. I have read the typed and printed statement and have also been explained the same in Bengali. Having been fully satisfied with the facts and events recorded in my statement, I am putting my dated signature on each page of this statement.

Before me
12/3/25

12/03/25

MOBASSIR EKRAM
Sr. Intelligence Officer
Directorate of Revenue Intelligence
Kolkata Zonal Unit
Kolkata-700 091

DIRECTORATE OF REVENUE INTELLIGENCE
KOLKATA

File No- DRI/KZU/AS/ENQ-05/2025

CBIC-DIN-202503DDZ600008748E9

J14

SUMMONS

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

By hand

To,

Ahammad Ali Mandal S/o Din Islam Mandal,

Itinda Dakshin Nikaripara, P.S. Itinda, P.S. Bashirhat, Dist. North 24 Pgs. (WB), PIN-743292

WHEREAS, I, **MOBASSIR EKRAM** am making inquiry in connection with **goods imported by M/s Golden International** 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. **record statement**
2. **furnish evidence available with you**
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 **2025-03-12** at **12:15:PM** at the office of **Directorate of Revenue Intelligence, 8 Ho Chi Minh Sarani, 3rd Floor, Harington Mansion, Kolkata 700071**

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-complinace 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 **March, 2025** at **Kolkata**

Name : **MOBASSIR EKRAM**

Signature : 12/3/25

MOBASSIR EKRAM
Sr. Intelligence Officer

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

Receive.

Ahammad Ali Mandal

12/03/25

Statement of Shri Binod Kumar Singh S/o Late Suraj Singh, R/o 1/H/40 Ramesh Dutta Street, Kolkata-700006, recorded before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Kolkata Zonal Unit on 20.06.2025 in response to the summons issued on 20.06.2025 in terms of Section 108 of the Customs Act, 1962.

I, Binod Kumar Singh (Date of Birth: 16.12.1986), S/o Late Suraj Singh, R/o 1/H/40 Ramesh Dutta Street, Kolkata-700006 (Mobile No. 9831431699), am giving this statement voluntarily before the DRI Officer today i.e. on 20.06.2025 in response to summons dated 20.06.2025 issued to me u/s 108 of the Customs Act, 1962. I have been explained the provisions of Section 108 of the Customs Act, 1962 and also relevant sections of Bhartiya Nyaya Sanhita 2023. I understand that giving false or fabricated statement in the present proceedings would be a punishable offence under the aforesaid provisions of law. I also came to know that my statement can be used as evidence either against me and/or any person and/or company in any court of law within the territory of India. I am also told that this inquiry shall be deemed to be a judicial proceeding within the meaning of Bhartiya Nyaya Sanhita 2023.

I studied upto class 9th and can read, write and understand Hindi, English & Bengali. However, I am not used to writing and my handwriting is not good, therefore I requested one of the DRI officers to type my statement in one of the computers as per my version. On being asked by the DRI officer, I am giving my statement in the following question and answer format:-

Q1: In your statement dated 27.01.2025 you had named a person Shri Mahadev Sharma, who sent you as a representative of importer M/s Golden International, Vill. & P.O. Itindia, P.S. Bashirhat, WB-743293 for participating in examination of an import consignment having B/L No. SWENPKGCCU2412871 dated 19.12.2024. Please furnish the complete verifiable details of said Shri Mahadev Sharma.

Ans. Sir, Shri Mahadev Sharma is an imaginary name. I, on the instruction of one Shri Abhay Jha, took the name of "Mahadev Sharma", as the responsible person of the

Binod Kumar Singh
20/6/25

before
20/6/25
(M. ...)

importer M/s Golden International. Shri Abhay Jha had told me to take name of "Mahadev Sharma", as the main person of the importer M/s Golden International.

Q2: Why did you take false name of "Mahadev Sharma" instead of Shri Abhay Jha?

Ans. Sir, Shri Abhay Jha is my friend and I know him since last 12 years. When the DRI Officers detained the import consignment of M/s Golden International, he sent myself to present during the examination of the container. He gave me Rs. 5000/- for my presence during the examination and taking imaginary name of "Mahadev Sharma", as the main person of the importer M/s Golden International. Out of greed, I accepted his proposal and took the imaginary name of "Mahadev Sharma" in my statement dated 27.01.2025 recorded under Section 108 of the Customs Act, 1962.

Q3: Do you know that giving false statement, is a punishable offence?

Ans. Yes Sir, I know that giving false statement is a punishable office, but out of greed and to save my friend Shri Abhay Jha I took imaginary name of "Mahadev Sharma" instead of Shri Abhay Jha. On being asked, I state that the entire play/conspiracy was hatched by my friend Shri Abhay Jha and I participated in that conspiracy.

Q4: What do you do for your livelihood?

Ans. Sir, I run OLA, UBER, IN-Drive, Yatri Sathi, Rapido platform based Cab Services. I also purchase old and used clothes from different customers, which I sell the same to different parties. I earn approximately 30,000/- per month from my above work.

Q5: Please state the verifiable details of Shri Abhay Jha?

Ans. Sir, I don't have any verifiable details of Shri Abhay Jha. We used to take drinks at Sonagachi Area frequently. Our common friends Shri Deepak Tripathi and Shri Mukesh Srivastav also used to take drinks at Sonagachi Area. On being asked, I state that I don't know the residential address of Shri Abhay Jha. I had already given contact number of Shri Abhay Jha in my previous statement dated 27.01.2025.

Q6: On 27.01.2025, during the course of examination of container No. UESU5023537(40') imported by M/s Golden International, it was found that the

Binod Kumar Singh
20/6/25

before me
20/6/25
(M. Sharma)

Nut-Bolts of the container was welded from inside the container. Various cut and welding marks were found inside the above container. Had you seen the cut and welding marks? Were the above said cut and welding marks at the gate of container fresh or old? Please offer your comments.

Further, you are being shown two scanning images of the container No. UESU5023537(40′) (1) was scanned on 28.12.2024 before entering Phonex CFS and (2) was scanned on 27.01.2025 after completion of examination procedure at Phonex CFS. Please see both the scanned images and offer your comments.

Further, as you were present during the course of examination of container No. UESU5023537(40′) imported by M/s Golden International, after examination the weight of the container was found 32580 Kg, however the weight of the container was 31140 Kg at the time of entering into Phonex CFS, why was the difference in weight of 1440 Kg of the same container?

Ans. Sir, I wish to state in response to above so many questions that I really did not know about the business of Shri Abhay Jha before my arrest (in another case). The fact is that after getting bail, I contacted many persons related to Shri Abhay Jha and then I came to know that Shri Abhay Jha is member of many syndicates of smuggling of betel nuts (supari) into India and Shri Abhay Jha was also arrested before 02 years by DRI, Kolkata in case of smuggling of betel nuts. After my bail in another case, once Shri Abhay Jha informed me that he had imported betel nuts in the consignment of M/s Golden International and he had exchanged the betel nuts with declared goods in Phonex CFS before examination with the help of CFS persons. Further he threatened me and directed me not to inform the DRI officers about the exchanging of betel nuts. Sir, I wish to state that the container was cut & opened to exchange the goods in CFS area only. That's why the above-mentioned facts are revealed like difference in scanning images, difference in weight and fresh welding & cut marks on container etc. But I wish to state that I did not have knowledge about this before my arrest and I did not help him in smuggling of betel nuts or exchanging of goods. I only stated his fake name as he gave me some money. It is only my fault.

Binod Kumar Singh
20/6/25

20/6/25
(M. Singh)

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

Q8: Are you sure that betel nuts (supari) were imported in the consignment of M/s Golden International in container No. UESU5023537(40')?

Ans. Yes Sir, I am sure because Shri Abhay Jha himself confessed before me and also threatened me that if I would inform to you then, I may again go to jail. That's why till date I did not inform you voluntarily.

Q9: Where is Shri Abhay Jha now?

Ans. Sir, he met me only once after my bail to ask about investigation and evidences. Thereafter, he never met me, but he threatened me that he will keep eyes on me. I don't know about his current location or residence. Now, I am not in touch with him.

Q10: What is the current mobile number or last mobile number of Shri Abhay Jha?

Ans: Sir, I don't know his current mobile number. However, as per my knowledge, his last number was same as stated by me for "Shri Mahadev Sharma". On being asked about how he contacted me to met me after my bail, I wish to state that he did not call me on my phone, but he had reached to me without making call. I don't know how he reached to me.

Q11: Do you know Shri Ahmad Ali Mandal, husband of registered importer?

Ans: Yes Sir, I had met him once. Shri Abhay Jha and myself went at his office situated at Bashirhat after the examination of consignment of M/s Golden International. I wish to state that Shri Abhay Jha talked with him in private, not in front of me.

Q12: If they did not talk in front of you, then why did you go with him to meet Shri Ahmad Ali Mandal?

Ans: Sir, I am a cab driver and I had greed to earn money and I thought that if I would meet with importers or exporters then they may give me some good job. So, in greed of a good job or money, I went with him.

Q13: As you have stated above that betel nuts were imported in consignment of M/s Golden International in container no. UESU5023537(40') and exchanged with declared goods in Phonex CFS. On which date, goods were exchanged and state the

before me 20/6/25 (M. Seran)

Binod Kumar Singh 20/6/25

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

20/6/25

name of the persons of CFS, who had associated the smuggling racket in exchanging the goods in Customs area?

Ans: Sir, Shri Abhay Jha did not give so much details to me and I also did not ask him in details. When he met me after my bail, I swore to him to don't lie about consignment of M/s Golden International for which I was presented during examination, he confirmed me that betel nuts were imported in that consignment and he further informed me that I had no need to fear because he had exchanged the betel nuts with declared goods in CFS before examination and as the goods were found as per declaration. But he did not know that DRI officers had gathered evidences in form of scanning images, weighment difference and container tampering etc. He had only fear of these evidences, that's why he is continuously absconding and that's why he threatened me not to inform you about this. I again state that I really don't know in details about date and persons etc.

Q14: Any other information you want to share?

Ans: Sir, the fact is that Shri Abhay Jha sent me to submit certain documents before the Customs Authority, he did not ask me for any type of container examination. Further, I wish to state that I did not have knowledge that he was engaged in smuggling of betel nuts. I have no connection in smuggling activities and if earlier, I did have knowledge about his activities, I never trust him and associated him in examination of the consignment.

My above statement running from page 1 to 5 is given voluntarily by me without any fear, pressure, threat, pressure or coercion. This statement has been typed and printed by a DRI officer as per my submission and version. I have read the typed and printed statement and have also been explained the same in Hindi. Having been fully satisfied with the facts and events recorded in my statement, I am putting my dated signature on each page of this statement.

Before me
20/6/25
(M. Shaw)

Binod Kumar Singh
20/6/25

20/6/25

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

K6

File No- DRI/KZU/AS/ENQ-05/2025

CBIC-DIN-202506DDZ600006161E7

SUMMONS

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

To,

Shri Binod Kumar Singh S/o Late Suraj Singh,

R/o 1/H/40 Ramesh Dutta Street, Kolkata-700006

WHEREAS, I, **MOBASSIR EKRAM** am making inquiry in connection with **import of goods by M/s Golden Internation at Kolkata Port** 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. **carry ID**
2. **record statement**
3. **furnish document available wth you, if any**

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 **2025-06-20** at **06:00:PM** at the office of **Directorate of Revenue Intelligence, Kolkata Zonal Unit, CBD 93, International Financial Hub, Action Area-CBD, New Town, Kolkata 700161**

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-complinace 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 **20** day of **June, 2025** at **New Town, Kolkata**

Name : **MOBASSIR EKRAM**

Signature : 20/6/25

09/9/25

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

MOBASSIR EKRAM

मोबस्सिर एकराम

वरिष्ठ आसूचना अधिकारी / Sr. Intelligence Officer

राजस्व आसूचना निदेशालय / Directorate of Revenue Intelligence

कोलकाता आंचलिक एकक / Kolkata Zonal Unit

सीबीडी 93, इंटरनेशनल फाइनेंशियल हब / CBD 93, International Financial Hub

एक्शन एरिया-सीबीडी, न्यू टाउन / Action Area-CBD, New Town

कोलकाता-700161 / Kolkata-700161

DIRECTORATE OF REVENUE INTELLIGENCE * KOLKATA *

सत्यमेव जयते

Seal of Office

Binod Kumar Singh

20/6/25

Received

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Statement of Shri Anjan Ghsosh, Manager of Phonex CFS recorded on 08.04.2025 before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Kolkata Zonal Unit in response to the Summons dated 03.04.2025 issued under Section 108 of the Customs Act, 1962.

I, Anjan Ghsosh (D.O.B.- 20.08.1969) S/o- Late A.N Ghosh, address - 95, Gangapuri, Kolkata 700093, having mobile no. 9830422050, email ID – anjan@phonexgroup.com, am giving the following statement before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Kolkata Zonal Unit today i.e. 08.04.2025 in response to the Summons dated 03.04.2025 issued under Section 108 of the Customs Act, 1962.

The officer has explained to me the provisions of Section 108 of the Customs Act, 1962, as well as the provisions of Section 229 and Section 267 of the Bhartiya Nyaya Sanhita, 2023 and also their implications. I have understood that giving false or fabricated statement is a punishable offence under the said laws. I have also understood that intentionally causing any interruption during the recording of statement is also a punishable offence. I have understood that my statement can be used against me or any other person or any organization as evidence during any departmental proceeding or in any Court of Law within the territory of India.

I can read, write and understand English, Hindi & Bangla. For convenience I requested DRI officer to record my statement in the computer installed in DRI office and I undertake that I do not have any objection in recording my statement in the computer installed at DRI office. On being asked by the DRI officer, I am giving my statement in the following question and answer format-

Q1: Please introduce yourself.
Ans: I am Anjan Ghosh S/o- Late A.N. Ghosh, residing at 95, Gangapuri, Kolkata -700093. I currently reside with my wife, my mother and my son the above mentioned address since last 20 years. I am a graduate in Arts and I also hold IRCA degree which is related to shipping line work. I am submitting a copy of my Aadhar card Number- 9569 9843 6016 as an address proof.

Q2. State your profession in detail?
Ans: Sir, I am the General Manager of Phonex Group and look after the activity of the Phonex group including import and export of cargo.

8/4/25 09/4/25 8/4/25

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

Q.3: On what basis, import containers are nominated to your CFS? Please explain in details.
Ans. Any import containers nominate to CFS by Shipping line only based on request of CHA/Importer. Further, if no CHA or Importer requests, then shipping line allots the container on random basis to all CFS which is known as free hand. Once the shipping line files the IGM we come to know about the which container will be moved to CFS Phonex. Then we get CMO (Customs Movement Order) and we get the container moved at our CFS.

Q.4: Please give details of the cargo movement once it lands at your CFS till the out of Charge process.
Ans. Once the container enters into CFS, first it goes for weighment at entry gate and then, we stack it at a proper place. After that once the customs formalities are done, container moves for delivery.

Q.5: Do you keep all the import or export containers under CCTV?
Ans. Yes, all the containers keep under CCTV surveillance at all the time.

Q.6: Do you know any firm by the name of M/s Golden International and will you tell us whether the import containers of M/s Golden International were allotted to you free hand basis or on request of CHA or Importer?
Ans: Yes, I heard about the firm once DRI put an alert on its container on 26.01.2025. I wish to state that the consignment under container no. UESU5023537 was allotted to us on free hand basis and on being asked, I state that the previous 04 consignments of the importer were allotted to us on request of CHA to the shipping line.

Q.7: Do you know Smt. Parvin Bibi Mandal, proprietor of M/s Golden International and Shri Ahmad Ali Mandal, husband of Smt. Parvin Bibi Mandal?
Ans. No, I do not know any of them. On being asked, I state that we generally do not contact any importer.

Q.8: Are you aware that one imported consignment of M/s Golden International under container No. UESU5023537 which was held by DRI, Kolkata Zonal Unit in January'2025, was examined on 27.01.2025? Please see the Panchama dated 27.01.2025 and offer your comments.
Ans. I have seen the Panchama dated 27.01.2025 and state that goods which were declared and found as Gypsum Compound Blue. In this regard, I can also see that there are images of damage of the containers also but I wish to state that such damage did not happen in CFS area and we are unable to identify such type of inner damages when any container

before me
8/4/25

8/4/25

8/4/25

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

enters into our CFS area. Such inner side damages were identified by me during examination only. Further I can also see that there is a difference in the net weight of the cargo which is mentioned in the Panchnama. I wish to state that the subject container was received and processed under routine import handling procedures, including scanning, weighment, and customs examination. Concerns have been raised regarding an alleged excess weight of approximately 1 metric tons in the container; however, a thorough review reveals that such concerns are misplaced. In the logistics industry, particularly in inland container movement, it is a common operational practice for trailers (chassis) and prime movers (also known as "horses") to be interchanged multiple times.

In the present case, the tare weight of the trailer recorded on 28.12.2024 was 13,540 kilograms, as per our system logs. However, it is important to note that our weighbridge system records weight data based on the registration number of the prime mover (horse), not the trailer. Therefore, in instances where a trailer is switched but the system continues to register the horse number, any change in the trailer's tare weight will not reflect in the system logs. This may cause administrative confusion but does not represent any actual variance in the physical cargo weight as per Bill of Lading. I also wish to state that the Customs seal was found intact during examination.

Q.9: Please see two scanning images of one consignment of M/s Golden International in one container no. UESU5023537(40'), first image of consignment belongs before entering into Phonex CFS on 28.12.2024 and second image is taken after the examination of the same consignment on 28.01.2025. What are the differences in these two scanning images?
Ans: I have seen the both scanning images. Prima facie, I can observe the stacking difference. On being asked about the volume of the goods, I wish to state that I am unaware about the quantity due to lack of knowledge.

Q.10: Have you submitted all the CCTV footage of CFS as requested vide this office letter dated 27.01.2025?
Ans. Yes Sir, we have submitted all the requested CCTV Footage in total 05 hard disk as detailed in our letters dated 01.02.2025 & 10.02.2025.

Q.11: Did you verify all the CCTV footage which you have submitted? Can you show me all the CCTV footages of the container no. UESU5023537 from entry date i.e. 28.12.2024 to examination date i.e. 27.01.2025?
Ans: Our IT head has checked all the CCTV footages as desired by you. One PTZ camera installed at our CFS which covers almost CFS area from the high mast, which was under repair since November'2024 and we had already informed to Customs Authority on 08.11.2024 about this. That's why we were unable to submit the CCTV footage of PTZ camera.

Before me
08/4/25

08/4/25

08/4/25

L-4

Q.12: In which area of your CFS, Container no. UESU5023537 was stacked from 28.12.2024 to 27.01.2025?

Ans. Sir, it was kept in designated import area of CFS. However, our yard has a capacity of 4,000 TEUs, and containers cannot be placed in fixed positions. Since this container was not under alert by DRI or SIIB, and moreover, no importer had filed a BOE, it was moved around operationally on a daily basis — either to access containers stacked above or below it, or to facilitate other movements within the import yard. Our operations do not allow for containers to remain in fixed positions; they are shifted throughout the CFS. If the container had been under alert, it would have been kept in a fixed location. The operational complexity makes this kind of movement unavoidable.

Q.13: What do you mean by container under alert?

Ans: Alert means any communication received from Customs authority, SIIB and DRI to hold the containers for reason mentioned in the communication.

Q.14: If any container holds by any customs wing, it means it would be examined or inspected by customs authority or any customs wing. In this case, when the container No. UESU5023537 was reported as Not Clean by scanning wing of Customs, it means, the container no. UESU5023537 was supposed to be inspected/examined by Customs Authority. As you have stated above that if any container had been under alert, it would have been kept in a fixed location. Have you stacked the container number- UESU5023537 at a fixed location, in this case of Not Clean?

Ans: No Sir, we did not keep this container at affixed location as there was no alert against this container. Not clean does not mean ay alert by DRI or Customs Authorities.

Q.15: From the CCTV footage submitted by you, it can be seen that the container UESU5023537 was not captured in CCTV footage after weighment to stacked position and shifting of the container. Can you show us the CCTV footage of the container after weighment to stacked position and shifting of the container?

Ans. I need more time to check our CCTV footage and we will revert back with in one week.

Q.16: Please see the statement dated 04.02.2025 of Shri Pritiwish Mukherjee of M/s Surveillance India where in, he has stated that the survey report dated 28.12.2024 in respect to the container No. UESU5023537 was Not Ok due to "left door outer retainer bent". While General Manager of Shipping line has stated in his statement dated 06.02.2025 that the container was in sound condition, as per survey report of shipping line and he further stated that surveyor of Phonex CFS did not inform the shipping line for

8/4/25 03/9/25 8/4/25

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joint survey. Do you think that in this case, joint survey was required form end of Phonex CFS?

Ans. Joint survey was not required in this case. Because neither shipping line nor the importer requested us for joint survey. Further I wish to state that left door outer retainer bent was not heavy damage and such type of damage are very common and for such type of damage, there is no requirement of joint survey.

Q.17: From both the scanning images, difference in cargo weighment, not proper CCTV footage and also from the statements of IEC holder, her husband Shri Ahmad Ali Mandal & other persons and also from the findings till date in the instant case, it appears that the original goods imported in container no. UESU5023537 had been exchanged with the declared goods in CFS area. What do you have to say?

Ans. I state that goods had not been exchanged at CFS area and I have already explained about difference in cargo weighment and CCTV footage.

Q.18: Do you want to say anything more?

Ans. Sir, we will check our CCTV footage and revert in one week. Further I wish to state that we are a reputed company and top 3 performer CFS in India as per NDLS. We have more than 3000 customer base on pan India basis and worldwide. I will fully cooperate in the investigation, whenever required.

Before me 08/4/25

09/4/25

08/4/25

L6

File No- DRI/KZU/AS/ENQ-05/2025 / 743 CBIC-DIN-202504DDZ600008378D0

SUMMONS

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

To,

The Manager, Phonex Logistics Private limited

A-1/46/1, Paharpur Road, P.O. rabindra nagar, Kolkata- 700066

WHEREAS, I, **MOBASSIR EKRAM** am making inquiry in connection with **import of goods by M/s Golden Internation through Kolkata Port** 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. **carry ID**
2. **record statement**
3. **furnish documents available with you, if any**

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 **2025-04-08** at **12:30:PM** at the office of **Directorate of Revenue Intelligence, Kolkata Zonal Unit, CBD 93, International Financial Hub, Action Area III, New Town, Kolkata 700161**

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-complinace 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 **03** day of **April, 2025** at **New Town**

Name : **MOBASSIR EKRAM**

Signature : 03/04/2025

मोबस्सिर एकराम/MOBASSIR EKRAM
वरिष्ठ आसूचना अधिकारी/Sr. Intelligence Officer
राजस्व आसूचना निदेशालय/Directorate of Revenue Intelligence
कोलकाता आंचलिक एकक/Kolkata Zonal Unit

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

03/4/25

Seal of Office.

	Statement of Shri Rehan Khan, S/o Late Riaz Khan, Chief Operating Officer of M/s Phonex CFS, A1-46/1, New Paharpur, Road, Kolkata, West Bengal-700066 recorded on 24.06.2025 before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Kolkata Zonal Unit in response to the Summons dated 23.06.2025 issued under Section 108 of the Customs Act, 1962.

I, Shri Rehan Khan (D.O.B.- 20.03.1996) S/o- Late Riaz Khan, Chief Operating Officer of M/s Phonex CFS, A1-46/1, New Paharpur, Road, Kolkata, West Bengal-700066, having mobile no. 7003532523, email ID – pc@phonexgroup.com, am giving the following statement before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Kolkata Zonal Unit today i.e. 24.06.2025 in response to the Summons dated 23.06.2025 issued under Section 108 of the Customs Act, 1962. I was required to attend DRI office on 26.06.2025, however today I came to office and requested the DRI officer to record my statement which was duly allowed.

The officer has explained to me the provisions of Section 108 of the Customs Act, 1962, as well as the provisions of Section 229 and Section 267 of the Bhartiya Nyaya Sanhita, 2023 and also their implications. I have understood that giving false or fabricated statement is a punishable offence under the said laws. I have also understood that intentionally causing any interruption during the recording of statement is also a punishable offence. I have understood that my statement can be used against me or any other person or any organization as evidence during any departmental proceeding or in any Court of Law within the territory of India.

I can read, write and understand English and Hindi. I can also speak Bengali. For convenience I requested DRI officer to record my statement in the computer installed in DRI office and I undertake that I do not have any objection in recording my statement in the computer installed at DRI office. On being asked by the DRI officer, I am giving my statement in the following question and answer format-

Q1: Please introduce yourself.
Ans: My name is Rehan Khan S/o- Late Riaz Khan, residing at 40B, Dr. Sudhir Basu Road, Kolkata-700023. I am the Chief Operating Officer of M/s Phonex CFS. I studied upto Class XIIth from St. Thomas Boys' School, Khidirpur. I am submitting a copy of my Aadhar card Number- 8148 2394 3188 as an address proof. On being asked, I state that I look after the work of Phonex Logistics Private Limited and Phonex CFS is one of the business segment of Phonex Logistics Private Limited.

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

24/6/25

Q2. As you stated that you are the Chief Operating Officer of M/s Phonex Logistics Private Limited, please state the organizational structure of M/s Phonex Logistics Private Limited?
Ans: The Managing Director of M/s Phonex CFS is Md. Gulam Ashraf. The other directors of M/s Phonex CFS are Ms. Yasmin Begum, Ms. Parveen Tabassum and Ms. Nasrin Tabassum. Shri Anjan Ghosh is General Manger, Shri Rajesh Singh is Marketing Manager and Shri Swarup Mondal is Operation Manager.

Q3. Is there any inspection of M/s Phonex CFS conducted by the customs authority?
Ans: Yes, every year around month of November, customs authority led by Assistant/Deputy Commissioner inspects M/s Phonex CFS. The latest inspection was conducted during November, 2024.

Q4. You are being shown the copy of inspection report conducted by the Customs Authority, wherein it was observed that one camera was under repair. Please provide the details of that camera.
Ans: One PTZ (Pan, Tilt & Zoom) camera installed at our CFS which covers almost CFS area from the high mast, which was under repair since November'2024 and we had already informed to Customs Authority on 08.11.2024 about this.

Q5. You are being shown the Panchnama dated 27.01.2025 and scanning images of same container on two occasions. Please offer your comment.
Ans: I have seen the Panchnama dated 27.01.2025 and the scanning images of same container on two different occasions (before entry in CFS and after 100% examination of the container). Prima facie it appears that the two scanning images are different. I don't comment over the nature of goods seen in the two scanning images. I can observe the stacking difference in both the scanning images of the same container. I don't have any idea about the scanner or scanning images, as it is beyond our scope of operations. The entire examination procedure was conducted in presence of DRI Officer, Customs Officer, representative of CFS, representative of importer. I also state that the second scanning image was taken after 100% examination of goods i.e. by way of destuffing and re-stuffing of goods by the labours of phonex CFS. The scanning image appears to be different because of re-stuffing of goods by labours. On being asked about the volume of the goods seen in the scanning images, I wish to state that I am unaware about the quantity due to lack of knowledge.

Q6. On the date of examination i.e., 27.01.2025, your representative was present during the course of examination and it was noticed that the goods were found to be kept on 40 pallets. While seeing both the scanning image, it was found that the goods were kept in pallets (scanning image after examination) and another image (scanning image before entry into CFS) noticed that the goods were packaged in bags and there was no pallets in that scanning image. Please offer your comment.

Before me 24/6/25

(M. Eswaran)
SIO

09/9/25

24/6/25

Ans: I don't comment over the nature of goods seen in the two scanning images. I don't have any idea about the scanner or scanning images, as it is beyond our scope of my operations.

Q7. During the course of examination, it was noticed that the weight of the container (including goods) at the time of Entry was 32580 and the weight of the same container (including goods) was found 31140 Kg after examination of the goods. There is difference of 1440 Kg. of weight. Please offer your comment.
Ans: In the logistics industry, particularly in inland container movement, it is a common operational practice for trailers (chassis) and prime movers (also known as "horses") to be interchanged multiple times. In the present case, the tare weight of the trailer recorded on 28.12.2024 was 13,540 kilograms, as per our system logs. However, it is important to note that our weighbridge system records weight data based on the registration number of the prime mover (horse), not the trailer. Therefore, in instances where a trailer is switched but the system continues to register the horse number, any change in the trailer's tare weight will not reflect in the system logs. This may cause administrative confusion but does not represent any actual variance in the physical cargo weight. I am submitting a signed copy of annexure in this regard.

Q8. Do you know anybody in the name of Smt. Parvin Bibi Mandal, proprietor of M/s Golden International, Shri Ahmad Ali Mandal, Shri Abhay Jha, Shri Rajesh Sah.
Ans: I don't know anybody in the name of Smt. Parvin Bibi Mandal, proprietor of M/s Golden International, Shri Ahmad Ali Mandal, Shri Abhay Jha, Shri Rajesh Sah.

Q.9: On what basis, import containers are nominated to your CFS? Please explain in details.
Ans. Any import containers nominate to CFS by Shipping line only based on request of CHA/Importer. Further, if no CHA or Importer requests, then shipping line allots the container on random basis to all CFS which is known as free hand. Once the shipping line files the IGM we come to know about the which container will be moved to CFS Phonex. Then we get CMO (Customs Movement Order) and we get the container moved at our CFS.

Q.10: Please give details of the cargo movement once it lands at your CFS till the out of Charge process.
Ans. Once the container enters into CFS, first it goes for weighment at entry gate and then, we stack it at a proper place. After that once the customs formalities are done, container moves for OOC.

Q.11: Do you keep all the import or export containers under CCTV?
Ans. Yes, all the containers keep under CCTV surveillance at all the time.

24/6/25
(M. Selvam)
09/9/25

KOLKATA

24/6/25

L10

Q.12: During the course of investigation supported by corroborative evidences and statements of different persons, it appears that mis-declared betel nuts were imported by M/s Golden International in container no. UESU5023537/40'. The importer has also refused to claim the goods imported in above container. Please offer your comment.
Ans. I am a custodian and who is importing what, is not my concern neither I have any knowledge about this. I work according to Customs Act and I am not related to this.

Q.13: Have you submitted all the CCTV footage of CFS as requested vide this office letter dated 27.01.2025?
Ans. Yes Sir, we have submitted all the requested CCTV Footage in total 05 hard disk as detailed in our letters dated 01.02.2025 & 10.02.2025.

Q.14: Did you verify all the CCTV footage which you have submitted? Can you show me all the CCTV footages of the container no. UESU5023537 from entry date i.e. 28.12.2024 to examination date i.e. 27.01.2025?
Ans: Our IT head has checked all the CCTV footages as desired by you. One PTZ camera installed at our CFS which covers almost CFS area from the high mast, which was under repair since November'2024 and we had already informed to Customs Authority on 08.11.2024 about this. That's why we were unable to submit the CCTV footage of PTZ camera.

Q.15: In which area of your CFS, Container no. UESU5023537 was stacked from 28.12.2024 to 27.01.2025?
Ans. Sir, it was kept in designated import area of CFS. However, our yard has a capacity of 4,000 TEUs, and containers cannot be placed in fixed positions. Since this container was not under alert by DRI or SIIB, and moreover, no importer had filed a BOE, it was moved around operationally on a daily basis — either to access containers stacked above or below it, or to facilitate other movements within the import yard. Our operations do not allow for containers to remain in fixed positions; they are shifted throughout the CFS. If the container had been under alert, it would have been kept in a fixed location. The operational complexity makes this kind of movement unavoidable.

Q.16: What do you mean by container under alert?
Ans: Alert means any communication received from Customs authority, SIIB and DRI to hold the containers for reason mentioned in the communication.

Q.17: If any container holds by any customs wing, it means it would be examined or inspected by customs authority or any customs wing. In this case, when the container No. UESU5023537 was reported as Not Clean by scanning wing of Customs, it means, the container no. UESU5023537 was supposed to be inspected/examined by Customs

24/6/25
M. Sharma
SIO

24/6/25

L11

Authority. As you have stated above that if any container had been under alert, it would have been kept in a fixed location. Have you stacked the container number- UESU5023537 at a fixed location, in this case of Not Clean?
Ans: No Sir, we did not keep this container at affixed location as there was no alert against this container.

Q.18: From the CCTV footage submitted by you, it can be seen that the container UESU5023537 was not captured in CCTV footage after weighment to stacked position and shifting of the container. Can you show us the CCTV footage of the container after weighment to stacked position and shifting of the container?
Ans. I wish to state that a full re-examination of the CCTV footage was undertaken. It was observed that the container in question may not have remained visible in the static CCTV coverage due to operational factors such as high-stacking (up to four stack), middle yard placement/stacking or internal movement within yard that have partial camera visibility. It is also to state that the PTZ camera was sent for repair on 2nd November 2024, with formal intimation submitted to the Customs department on 8th November 2024. Following assessment, the unit was declared irreparable in the second week of January 2025, also few new cameras were procured in that time and made operational on 28th January 2025.

Q.19: From both the scanning images, difference in cargo weighment, not proper CCTV footage and also from the statements of IEC holder, her husband Shri Ahmad Ali Mandal & other persons and also from the findings till date in the instant case, it appears that the original goods imported in container no. UESU5023537 had been exchanged with the declared goods in CFS area. What do you have to say?
Ans. I state that goods had not been exchanged at CFS area and I have already explained about difference in cargo weighment and CCTV footage.

Q.20: Do you want to say anything more?
Ans. I have nothing more to state in this regard.

The above statement of mine which is given by me voluntarily without any fear, pressure, threat, duress or coercion. This statement is typed by the DRI officer, on my request, as per my submission and version. I have read the statement and on being fully satisfied with the facts and events recorded in my statement, I am putting my dated signature in each and every page of this statement. This statement is recorded in a cordial atmosphere and the DRI Officer behaved well with me.

before me
24/6/25
(M. Ekram)

01/9/25

DIRECTORATE OF REVENUE INTELLIGENCE
KOLKATA

24/6/25

L12

ANNEXURE-III

DATE	TIME	GROSS WEIGHT (KG)	TARE WEIGHT (KG)	NET WEIGHT (KG)
28.12.2024	12:20:00	46120	13540 (14570)	32580
27.01.2025	17:32:00	-	-	31140
28.01.2025	16:59:00	45720	14580	31140
28.01.2025	17:03:00	-	-	31140
28.01.2025	19:19:00	45700	14560	31140

Total weight declared in BL : 26800 kg

Empty container weight: 3900kg - 4200kg

Total Net weight : 31000 kg

1. The Tare weighment and the Gross weighment were separately done in front of the DRI Inspector Mr. Manjit Dutta on 28.01.2025.
2. Maximum Gross weight capacity of the container was 32000kg

24/6/25

02/9/25

DIRECTORATE OF REVENUE INTELLIGENCE • KOLKATA •

group II drikzu

L13

ail

:: Summon under Section 108 of the Customs Act, 1962-reg.

Wed, Apr 23, 2025 05:04 PM

20 attachments

From : anjan@phonexgroup.com

Subject : RE: Summon under Section 108 of the Customs Act, 1962-reg.

To : group II drikzu <group2.drikzu@gov.in>

Cc : pc@phonexgroup.com

Subject: Submission of Details Regarding CCTV Footage and Container Condition

Dear Sir,

Greetings of the Day.

With reference to the recent summon attended by us , we would like to share our observations and findings based on a detailed review of surveillance records and operational data, as discussed.

Our CFS is equipped with a surveillance system comprising 75 CCTV cameras installed across key operational areas including the In-Gate, Out-Gate, warehouses, appraisement zones, and perimeter boundaries. To ensure a wider aerial view, a high-mast PTZ (Pan-Tilt-Zoom) camera was also installed to monitor the overall premises from an elevated vantage point.

The said PTZ camera was sent for repair on 2nd November 2024, with formal intimation submitted to the Customs department on 8th November 2024. Following assessment, the unit was declared irreparable in the second week of January 2025, also few new cameras were procured in that time and made operational on 28th January 2025. All necessary documentation regarding this has been attached for reference.

It is relevant to note that the PTZ camera, had it been operational during the period in question, would have likely captured the required footage as it provided a comprehensive view of the entire yard from the top. However, as mentioned above, the camera was under repair at the time and its non-functional status was duly informed to Customs.

A full re-examination of the NVR HDD was undertaken. It was observed that the container in question may not have remained visible in the static CCTV coverage due to operational factors such as high-stacking (up to four stack), middle yard placement/stacking or internal movement within yard that have partial camera visibility. All necessary documentation regarding this has been attached for reference.

In addition, during the summon, we were shown images highlighting patchwork on the container. On reviewing our footage from the In-Gate and Weighment areas, we noted that these same patches were present at the time of the container's arrival at the CFS. This indicates that the condition of the container remained unchanged from entry up to the time of examination. Images from the surveillance footage at the time of gating-in and weighment are attached for reference, where the same markings are visibly reflected on the exterior.

We trust the above will assist in providing further clarity. All relevant footage references and documents are enclosed for your kind review. We remain available should any further clarification be required.

2/9/25

Tks & Warm Rgds.

Anjan Ghosh

General Manager

HP : + 91 98304 22050

Web : www.phonexgroup.com

PHONEX GROUP

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

A-1/46/1, New Paharpur Road, Rabindranagar, Kolkata – 700 066
Branches : Haldia - Vizag - Kanpur - Birgunj
ISO 9001 : 2015 Certified Company

L 14

From: PHONEX LOGISTICS [mailto:phonexlogisticsprivatelimited@gmail.com]
Sent: 03 April 2025 18:54
To: ANJAN GHOSH
Subject: Fwd: Summon under Section 108 of the Customs Act, 1962-reg.

---------- Forwarded message ---------
From: **group II drikzu** <group2.drikzu@gov.in>
Date: Thu, 3 Apr 2025 at 6:49 PM
Subject: Summon under Section 108 of the Customs Act, 1962-reg.
To: <phonexlogisticsprivatelimited@gmail.com>

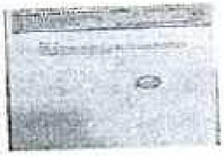
Sir,
Please find attached a copy of summon dated 03.04.2025 issued under Section 108 of the Customs Act, 1962. In this regard, you are requested to appear before the Senior Intelligence Officer, DRI, Kolkata Zonal Unit on 08.04.2025 at 12:30 PM.

Regards,
Intelligence & Investigation Group-II
Directorate of Revenue Intelligence
Kolkata Zonal Unit.

Azadi Ka
Amrit Mahotsav

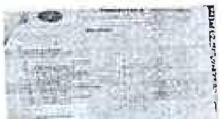
International Year of Cooperatives
2025
Cooperatives Build a Better World
Ministry of Cooperation, Govt of India

9/9/25



camera details submitted to customs.jpeg
126 KB

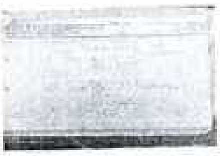
DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA



challan.jpeg
195 KB

L 15

nvr-hdd submit to DRI om 1st feb 2025 page1.jpeg
126 KB



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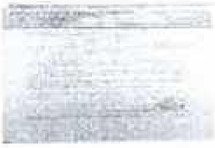
90 KB



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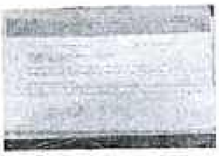
256 KB



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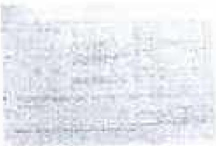
96 KB



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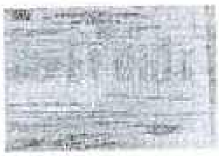
180 KB



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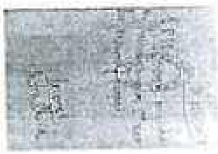
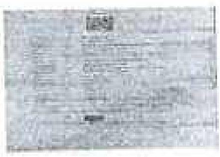
246 KB



PTZ submission slip.jpeg
149 KB



waybill for ptz.jpeg
135 KB

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

File No- DRI/KZU/AS/ENQ-05/2025 **CBIC-DIN-**202506DDZ6000062146F

L16

SUMMONS

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

To,

Shri Rehan Khan (Phonex Logistics Private Limited)

A-1/46/1, Paharpur Road, P.O.+P.S. Rabindranagar, Kolkata- 700 066

WHEREAS, I, **MOBASSIR EKRAM** am making inquiry in connection with **import of goods by M/s Golden Internation at Kolkata Port** 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. record statement

2. furnish evidences available with you

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 **2025-06-26** at **11:45:AM** at the office of **Directorate of Revenue Intelligence, Kolkata Zonal Unit, CBD 93, International Financial Hub, Action Area-CBD, New Town, Kolkata 700161**

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-complinace 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 **June, 2025** at **New Town, Kolkata**

DIRECTORATE OF REVENUE INTELLIGENCE ★ KOLKATA ★
सत्यमेव जयते

Name : **MOBASSIR EKRAM**

Signature : 23/6/25

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

/MOBASSIR EKRAM
वरिष्ठ आसूचना अधिकारी / Sr. Intelligence Officer
राजस्व आसूचना निदेशालय / Directorate of Revenue Intelligence
कोलकाता आंचलिक एकक / Kolkata Zonal Unit
93, इंटरनेशनल फाइनेंशियल हब/CBD-93, International Financial Hub
एरिया-सीबीडी, न्यू टाउन/Action Area-CBD, New Town
कोलकाता-700161 / Kolkata-700161

Seal of Office

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

L17

Statement of Shri Swarup Mondal (aged about 69 years) S/o Late Dulal Chandra Mandal, Operation Manager of M/s Phonex CFS, A1-46/1, New Paharpur, Road, Kolkata, West Bengal-700066 recorded on 03.07.2025 before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Kolkata Zonal Unit in response to the Summons dated 30.06.2025 issued under Section 108 of the Customs Act, 1962.

I, Swarup Mondal (aged about 69 years) S/o Late Dulal Chandra Mandal, resident of 32A, Prince Bakhtiar Shah Road, Tollygunge, Kolkata, West Bengal-700033, Operation Manager of M/s Phonex CFS, A1-46/1, New Paharpur, Road, Kolkata, West Bengal-700066, having mobile no. 9330874560, email ID – swarup@phonexgroup.com, am giving the following statement before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Kolkata Zonal Unit today i.e. 03.07.2025 in response to the Summons dated 30.06.2025 issued under Section 108 of the Customs Act, 1962.

The officer has explained to me the provisions of Section 108 of the Customs Act, 1962, as well as the provisions of Section 229 and Section 267 of the Bhartiya Nyaya Sanhita, 2023 and also their implications. I have understood that giving false or fabricated statement is a punishable offence under the said laws. I have also understood that intentionally causing any interruption during the recording of statement is also a punishable offence. I have understood that my statement can be used against me or any other person or any organization as evidence during any departmental proceeding or in any Court of Law within the territory of India.

I can read, write and understand English and Hindi. I can also speak Bengali. For convenience I requested DRI officer to record my statement in the computer installed in DRI office and I undertake that I do not have any objection in recording my statement in the computer installed at DRI office. On being asked by the DRI officer, I am giving my statement in the following question and answer format-

Q1: Please introduce yourself.
Ans: My name is Swarup Mondal S/o Late Dulal Chandra Mandal. I am resident of 32A, Prince Bakhtiar Shah Road, Tollygunge, Kolkata, West Bengal, Kolkata-700033. I am the Operation Manager of M/s Phonex CFS. I studied upto Class XIIth from Ramchandra High School, Dhakuria. I am submitting a copy of my Aadhar card Number- 7682 4333 2638 as an address proof. On being asked, I state that I look after the work of operations in Phonex CFS.

before me 03/7/25 (Mobaxir Ekram) SIO

03/7/25

3/7/25

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

Q2: Please state in details about your work profile in Phonex CFS.

Ans: Sir, my job starts after entering container in CFS. Once the import/export container enters in Phonex CFS, I instruct RST operator/Yard Supervisor to load/unload that container and to place in concerned yard. In the case of not clean container, I have to put that container under CCTV Camera. And when any import/export container was marked for DRI/SIIB examination, I instruct yard supervisor to place that container in Customs appraising zone under CCTV Camera. In case of top down of any container for examination purpose, I instruct yard supervisor to top down the container and after examination I also instruct them to place the same container at appropriate position. After completion of customs formalities and getting out of charge order, I allow concerned CHA to take the delivery of the container after checking the relevant documents and all necessary permissions. In case, when the importer takes de-stuffed delivery, I provide labour for loading loose cargo and in case of other cargos, I provide forklift or Hydra for loading the same in vehicles of Importer/CHA. I also talk to Labour contractors for any requirement of labour in CFS works. In case of export warehouse container, after completion of customs formalities, I send these containers to Kolkata Port for further shipment.

Q3. You are being shown the Panchnama dated 27.01.2025 and scanning images of same container No. UESU5023537/40′ on two occasions. Please offer your comment.

Ans: I have seen the Panchnama dated 27.01.2025 and the scanning images of same container on two different occasions (before entry in CFS on 28.12.2024 and after 100% examination of the container on 28.01.2025). Prima facie it appears that the two scanning images are different. I don't comment over the nature of goods seen in the two scanning images. I can observe the stacking difference in both the scanning images of the same container. I don't have any idea about the scanner or scanning images, as it is beyond my scope of operations. The entire examination procedure was conducted in presence of DRI Officer, Customs Officer, representative of CFS, representative of importer. I also state that the second scanning image was taken after 100% examination of goods i.e. by way of destuffing and re-stuffing of goods by the labours of phonex CFS. The scanning image appears to be different because of re-stuffing of goods by labours. On being asked about the volume of the goods seen in the scanning images, I wish to state that I am unaware about the quantity due to lack of knowledge.

Q4. On the date of examination i.e., 27.01.2025, your representative was present during the course of examination and it was noticed that the goods were found to be kept on 40 pallets. While seeing both the scanning image, it was found that the goods were kept in pallets (scanning image after examination) and another image (scanning image

03/7/25 (M. Shrav)

07/7/25

03/7/25

before entry into CFS) noticed that the goods were packaged in bags and there was no pallets in that scanning image. Please offer your comment.
Ans: I don't comment over the nature of goods seen in the two scanning images. I don't have any idea about the scanner or scanning images, as it is beyond my scope of my operations.

Q5. Did you ever talk to any importer/CHA of his representative regarding the delivery of container No. UESU5023537/40' imported by M/s Golden International?
Ans: I don't remember anybody of M/s Golden International, who talked to me regarding delivery of container No. UESU5023537/40'.

Q6. If you are saying that you didn't talk to the representative of importer M/s Golden International, then who did talk to the importer for taking delivery/clearance of the import consignment imported in container No. UESU5023537/40'?
Ans: The marketing department of Phonex CFS generally talk to the importer/CHA or his representative for booking/delivering of import consignment.

Q7. Please state the name of the marketing head of the Phonex CFS?
Ans: Shri Rajesh Singh looks after the marketing job of the Phonex CFS. On being asked, I state that Shri Rajesh Singh may talk to the importer/CHA or his representative for booking/delivering of import consignment.

Q8. During the course of examination, it was noticed that the weight of the container (including goods) at the time of Entry was 32580 and the weight of the same container (including goods) was found 31140 Kg after examination of the goods. There is difference of 1440 Kg. of weight. Please offer your comment.
Ans: I don't have any comment in this regard. But, I wish to state that after inter-changing of prime movers (also known as "horses"), the weight of the trailer recorded in system may vary and thus gross weigh also may vary. On being asked, I state that the changing of prime movers didn't intimate to the concerned RTO department. I don't know whether the record of changing of prime movers recorded in Phonex CFS.

Q9. Do you know anybody in the name of Smt. Parvin Bibi Mandal, proprietor of M/s Golden International, Shri Ahmad Ali Mandal, Shri Abhay Jha, Shri Rajesh Sah.
Ans: I don't know anybody in the name of Smt. Parvin Bibi Mandal, proprietor of M/s Golden International, Shri Ahmad Ali Mandal, Shri Abhay Jha, Shri Rajesh Sah.

Q10: On what basis, import containers are nominated to your CFS? Please explain in details.

03/7/25 (M. Sheran)

03/7/25

03/9/25

L20

Ans. Any import containers nominate to CFS by Shipping line only based on request of CHA/Importer. Further, if no CHA or Importer requests, then shipping line allots the container on random basis to all CFS which is known as free hand. Once the shipping line files the IGM we come to know about the which container will be moved to CFS Phonex. Then we get CMO (Customs Movement Order) and we get the container moved at our CFS.

Q11: Please give details of the cargo movement once it lands at your CFS till the out of Charge process.
Ans. Once the container enters into CFS, first it goes for weighment at entry gate and then, we stack it at a proper place. After that once the customs formalities are done, container moves for OOC.

Q12: Do you keep all the import or export containers under CCTV?
Ans. Yes, all the containers are kept under CCTV surveillance at all the time.

Q13: During the course of investigation supported by corroborative evidences and statements of different persons, it appears that mis-declared betel nuts were imported by M/s Golden International in container no. UESU5023537/40′. The importer has also refused to claim the goods imported in above container. Please offer your comment.
Ans. I don't have any comment in this regard, as it is not my purview of work.

Q14: If any container is held by any Customs wing, it means it would be examined or inspected by Customs authority or any Customs wing. In this case, when the container No. UESU5023537 was reported as Not Clean by scanning wing of Customs, it means, the container no. UESU5023537 was supposed to be inspected/examined by Customs Authority. As you have stated above that if any container had been under alert, it would have been kept in a fixed location. Have you stacked the container number-UESU5023537 at a fixed location, in this case of Not Clean?
Ans: No Sir, we did not keep this container at affixed location as there was no alert against this container.

Q15: From both the scanning images, difference in cargo weighment, not proper CCTV footage and also from the statements of IEC holder, her husband Shri Ahmad Ali Mandal & other persons and also from the findings till date in the instant case, it appears that the original goods imported in container no. UESU5023537 had been exchanged with the declared goods in CFS area. What do you have to say?
Ans. I don't have any comment in this regard, as it is not my purview of work. I wish to state that as per my knowledge goods didn't change in CFS area.

Before me
03/7/25
(M. Elvan)

03/7/25

03/7/25

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

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Q16: Do you want to say anything more?
Ans. I have nothing more to state in this regard.

The above statement of mine which is given by me voluntarily without any fear, pressure, threat, duress or coercion. This statement is typed by the DRI officer, on my request, as per my submission and version. I have read the statement and on being fully satisfied with the facts and events recorded in my statement, I am putting my dated signature in each and every page of this statement. This statement is recorded in a cordial atmosphere and the DRI Officer behaved well with me.

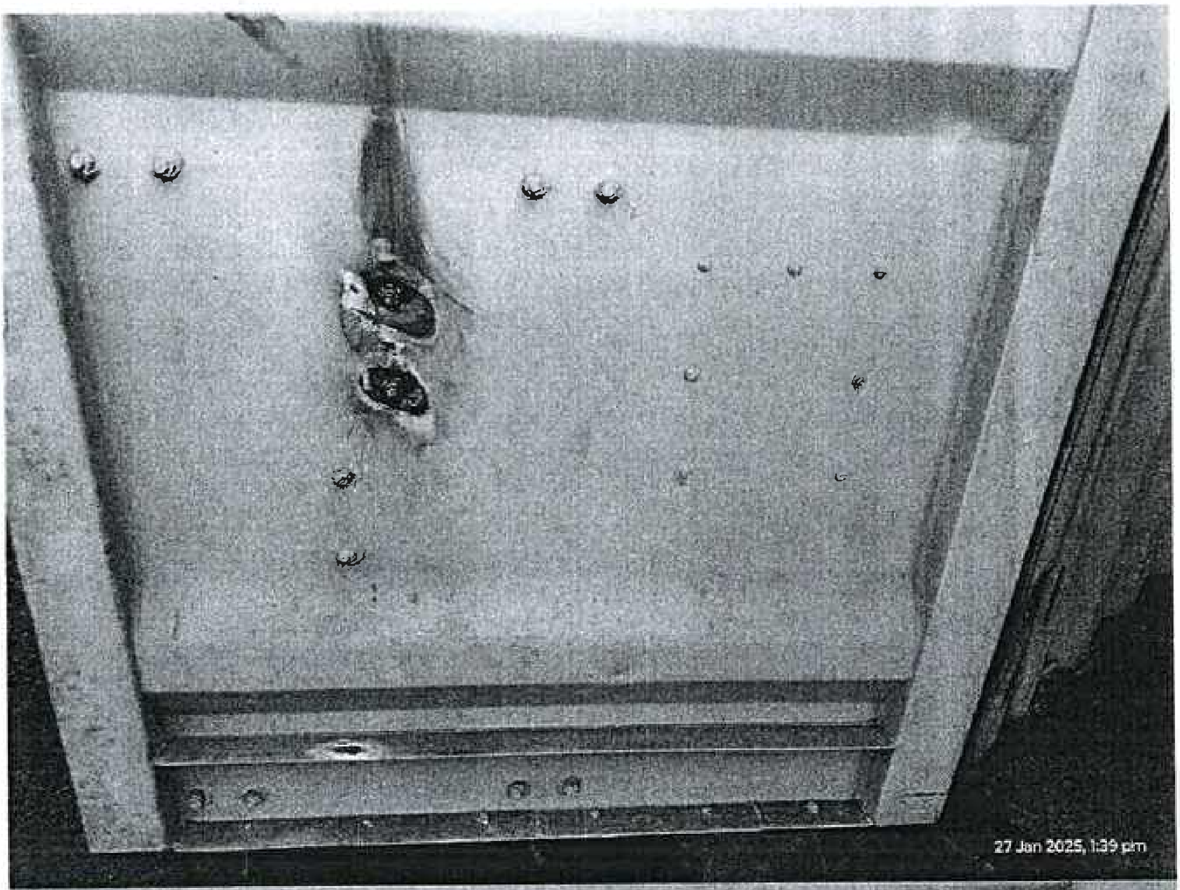
before me
03/07/25
(M. Elvan)

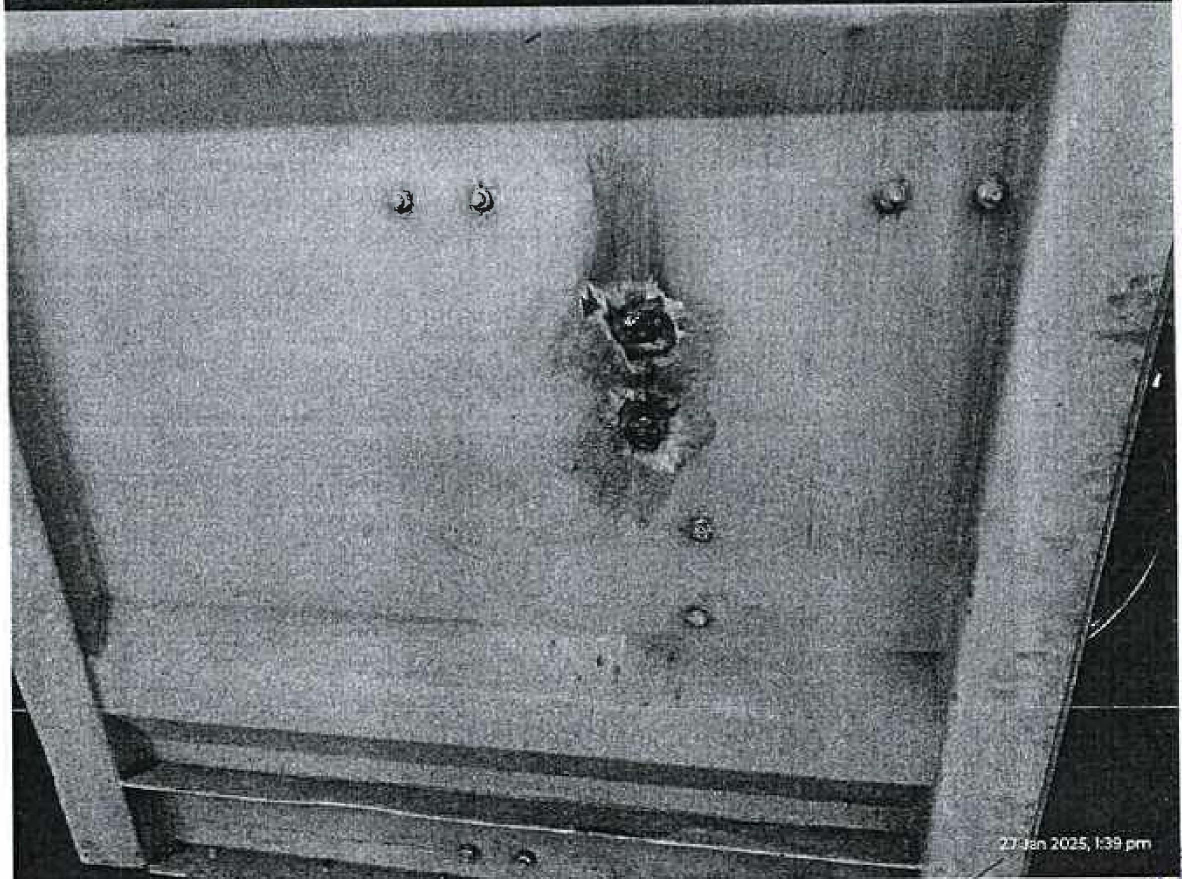
03/7/25

09/9/25

DIRECTORATE OF REVENUE INTELLIGENCE
KOLKATA

L22





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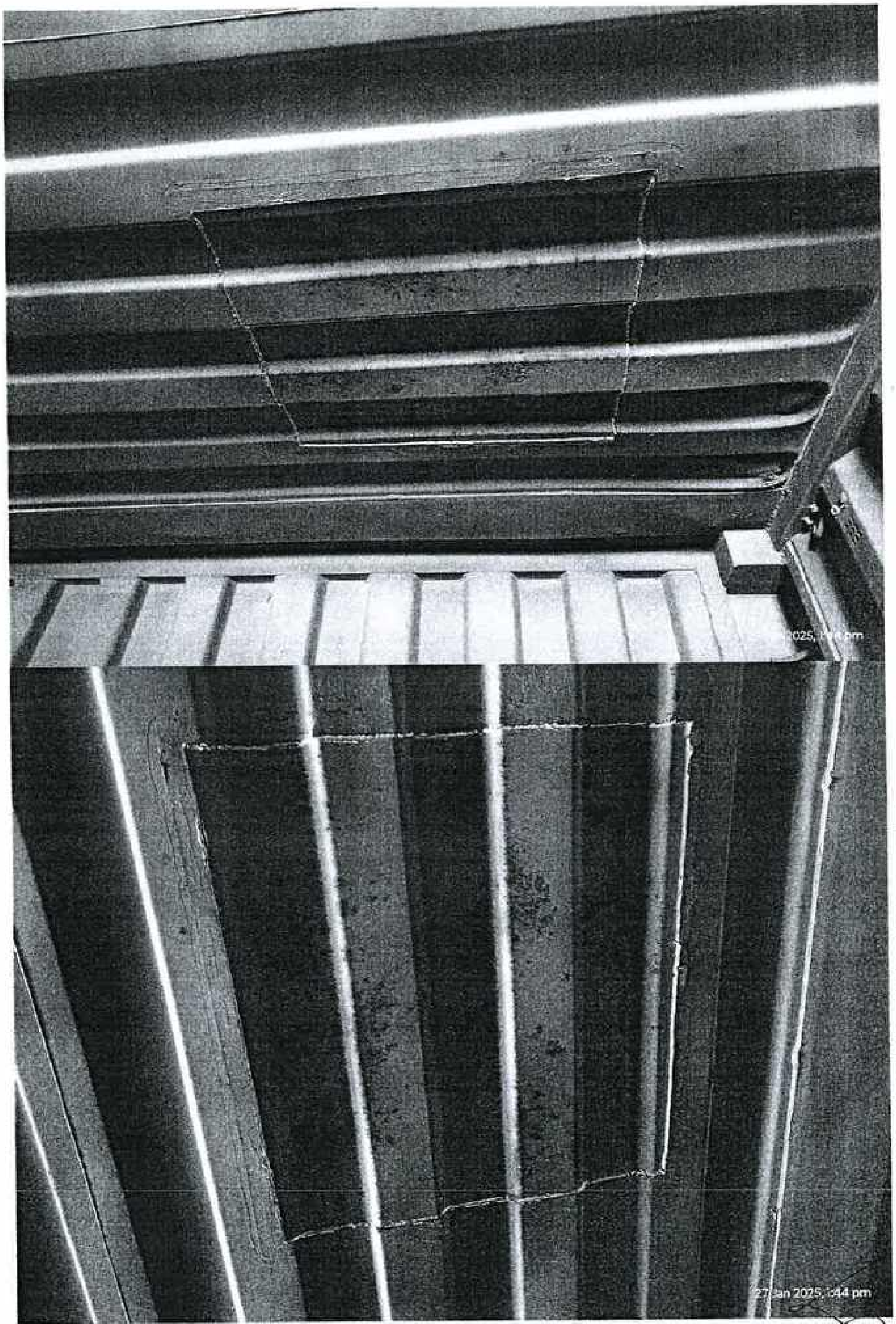

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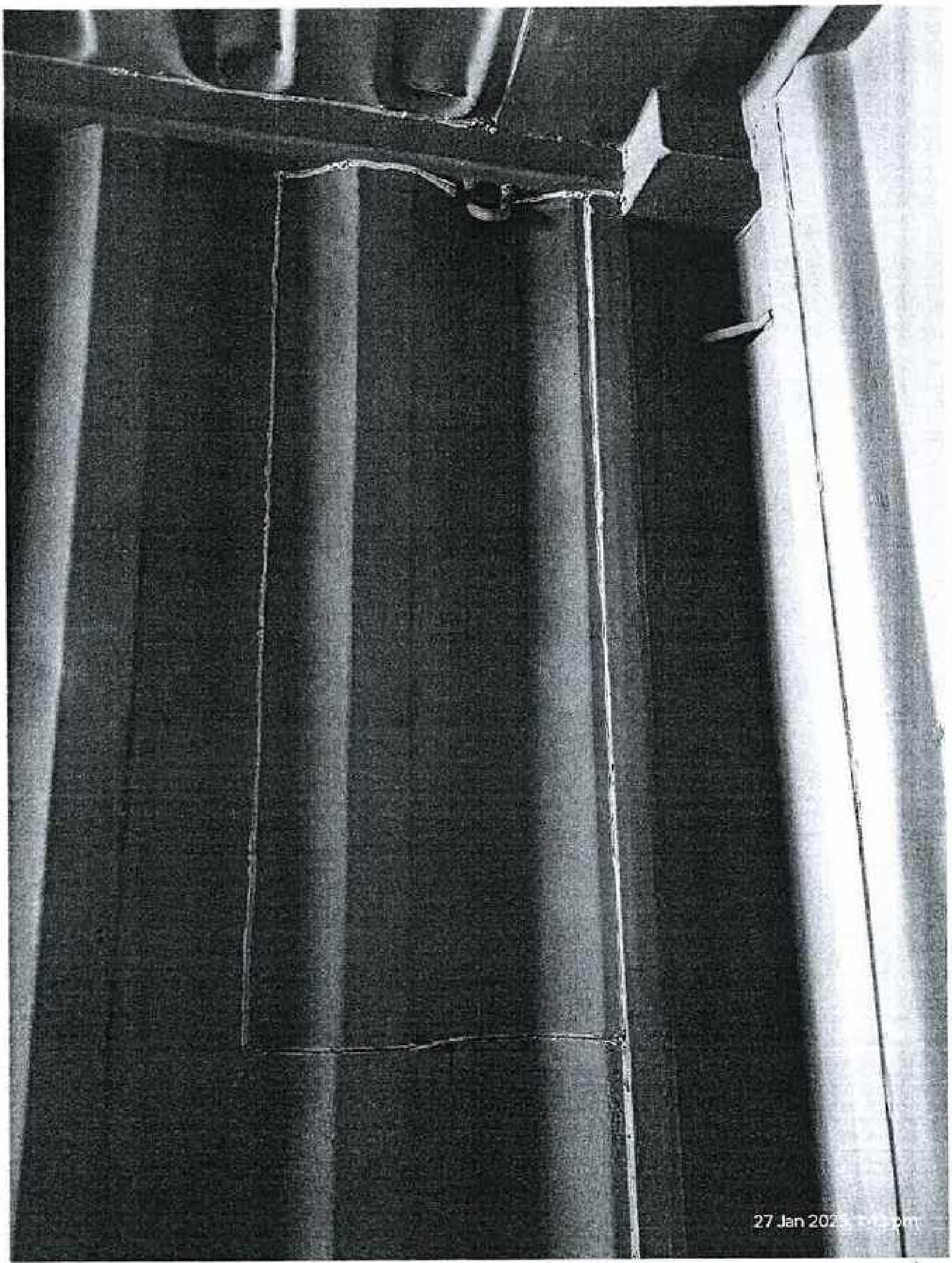

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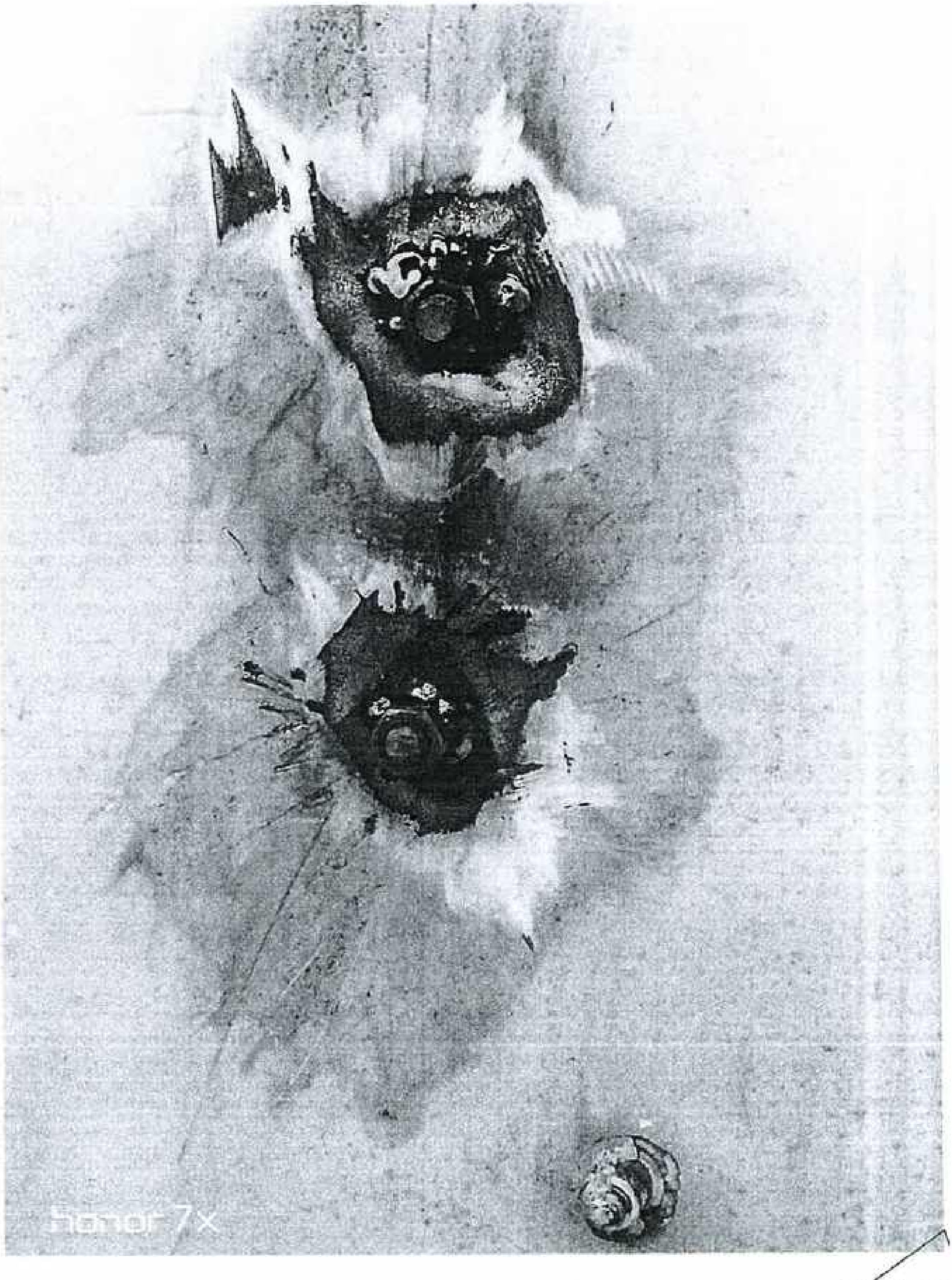

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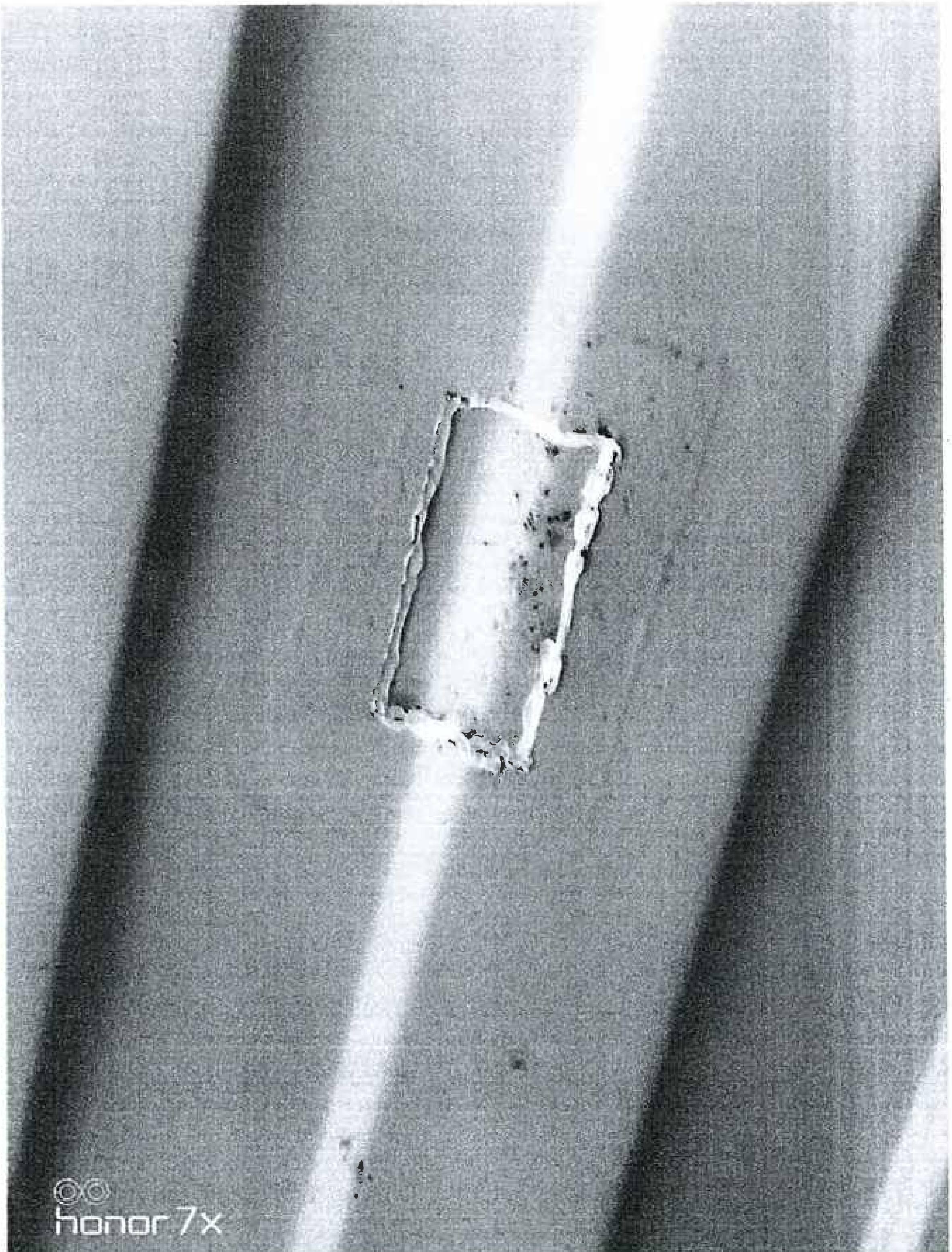

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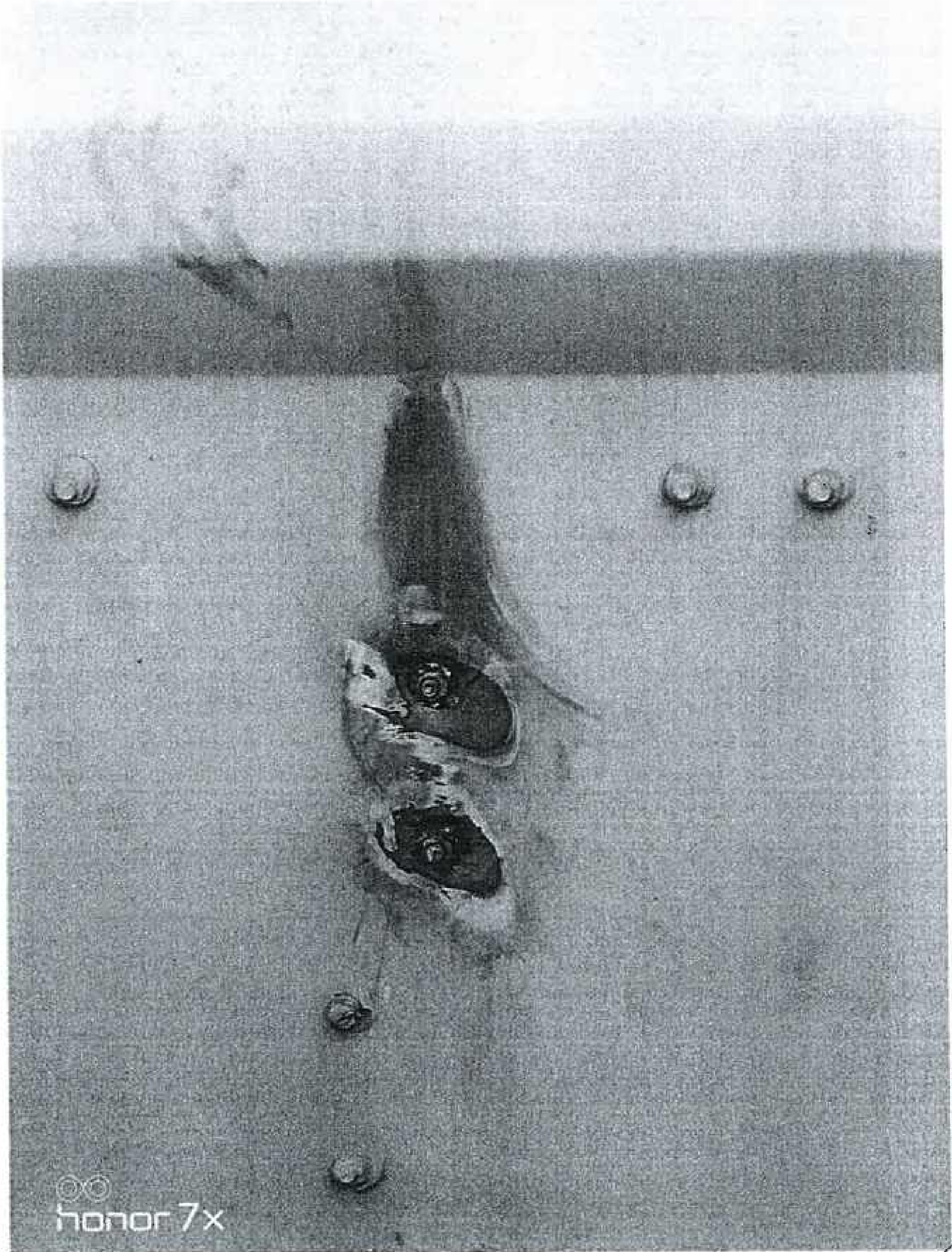

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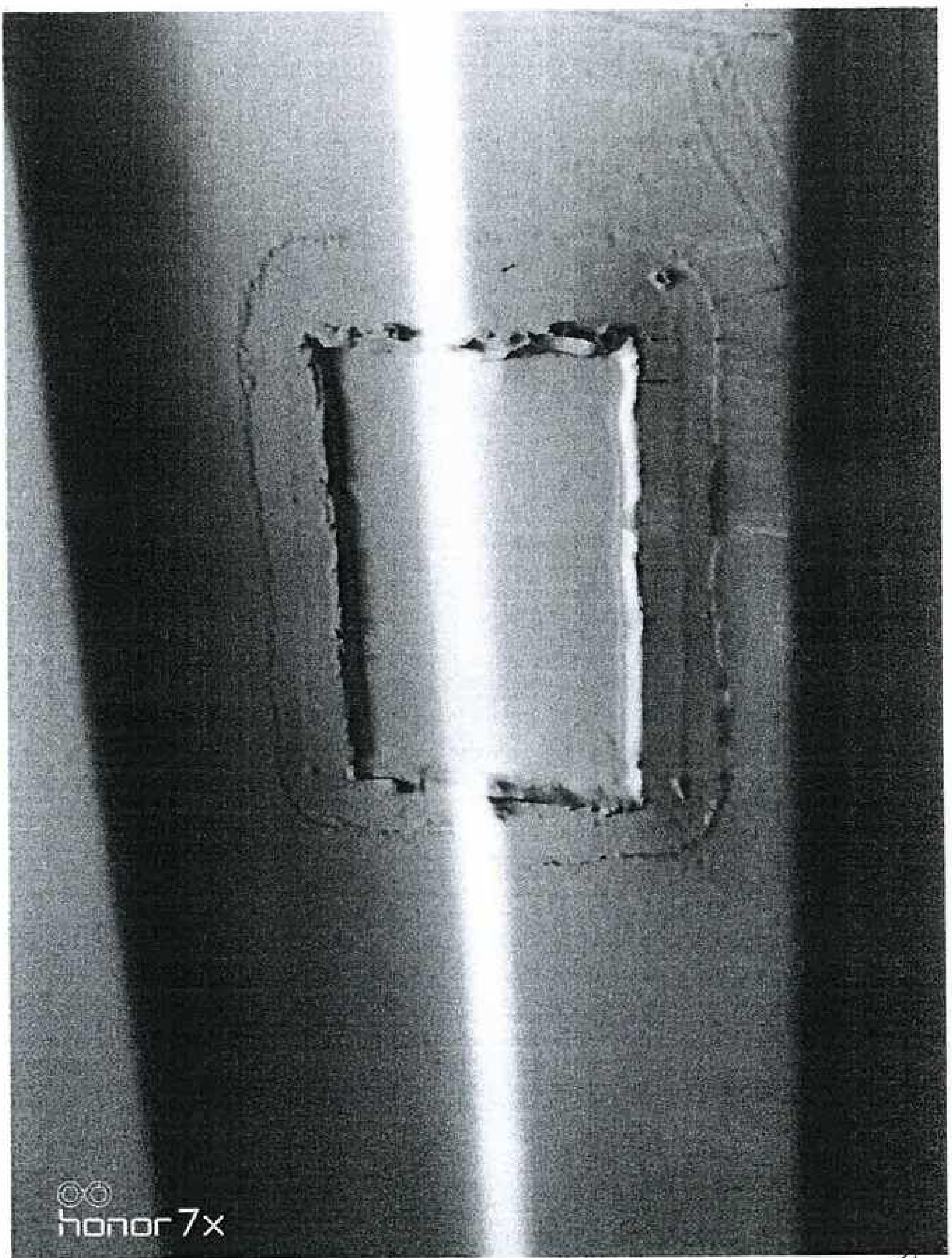

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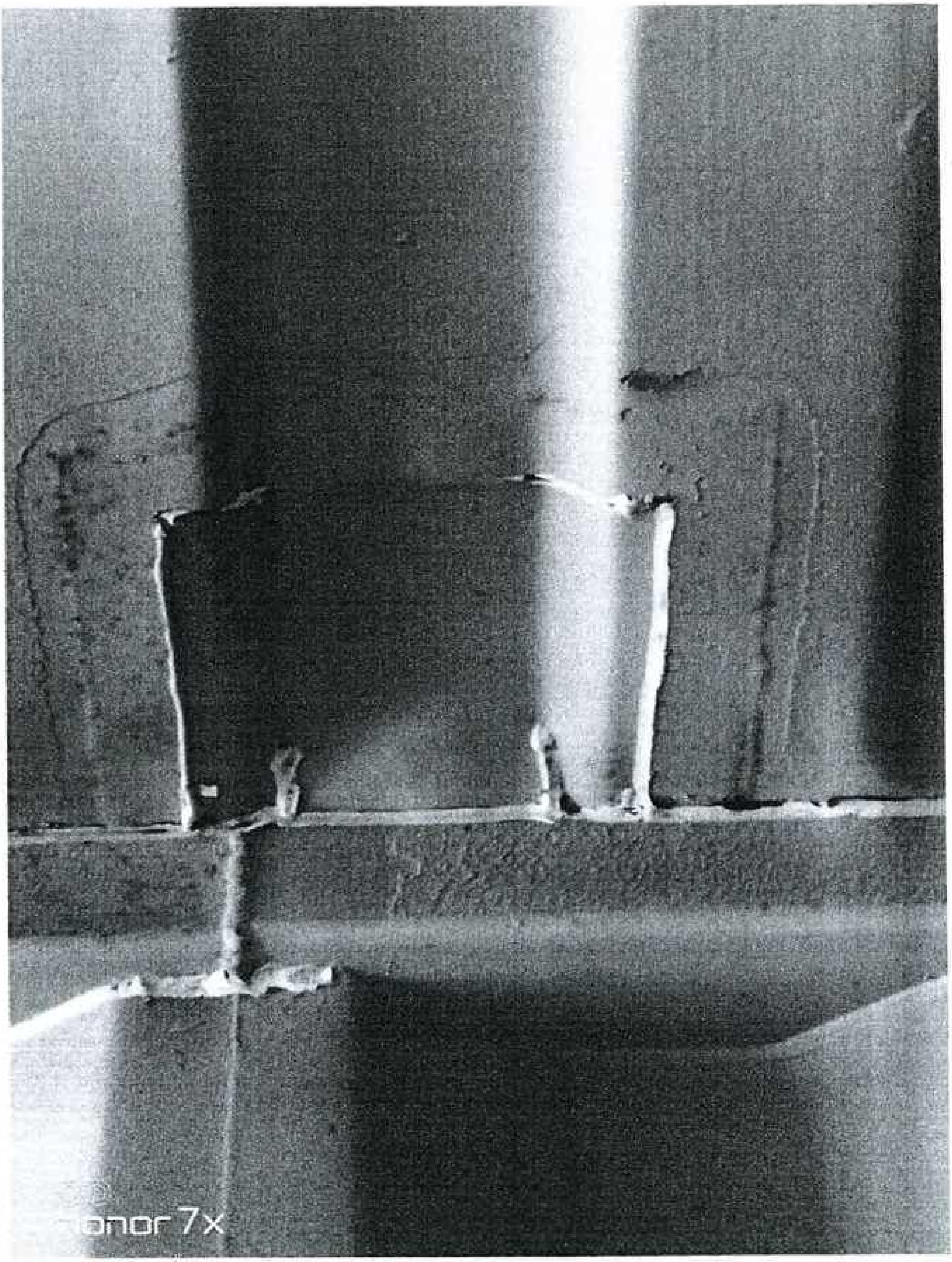

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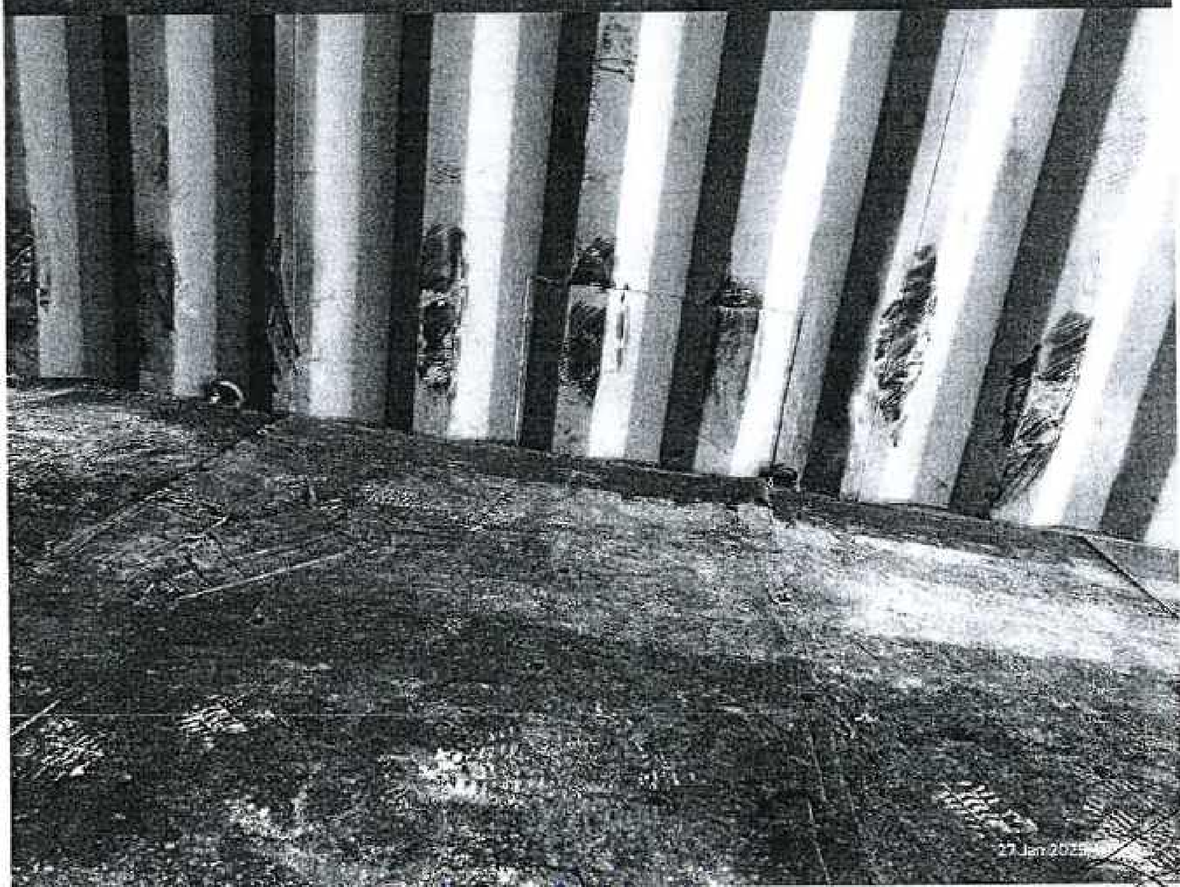

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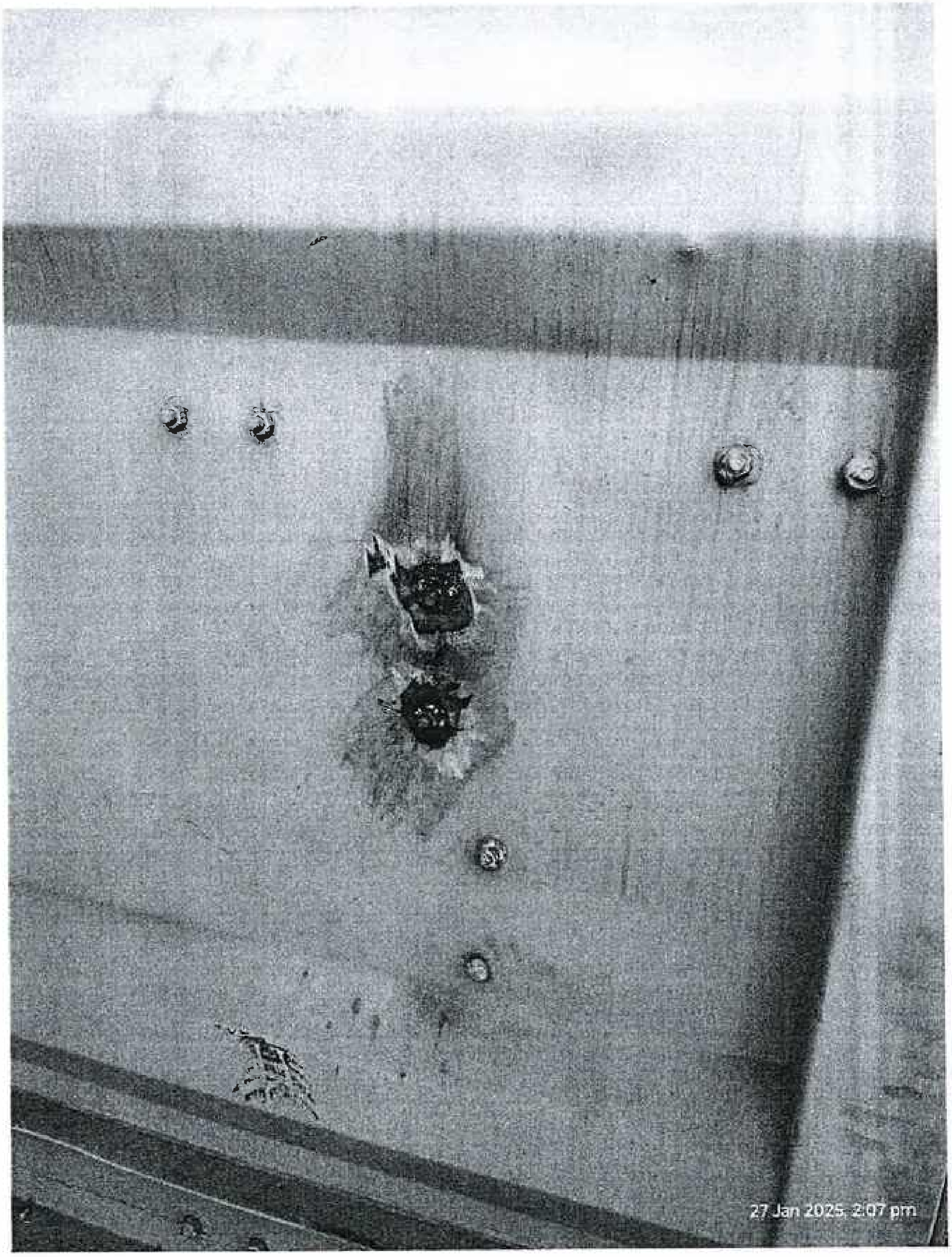

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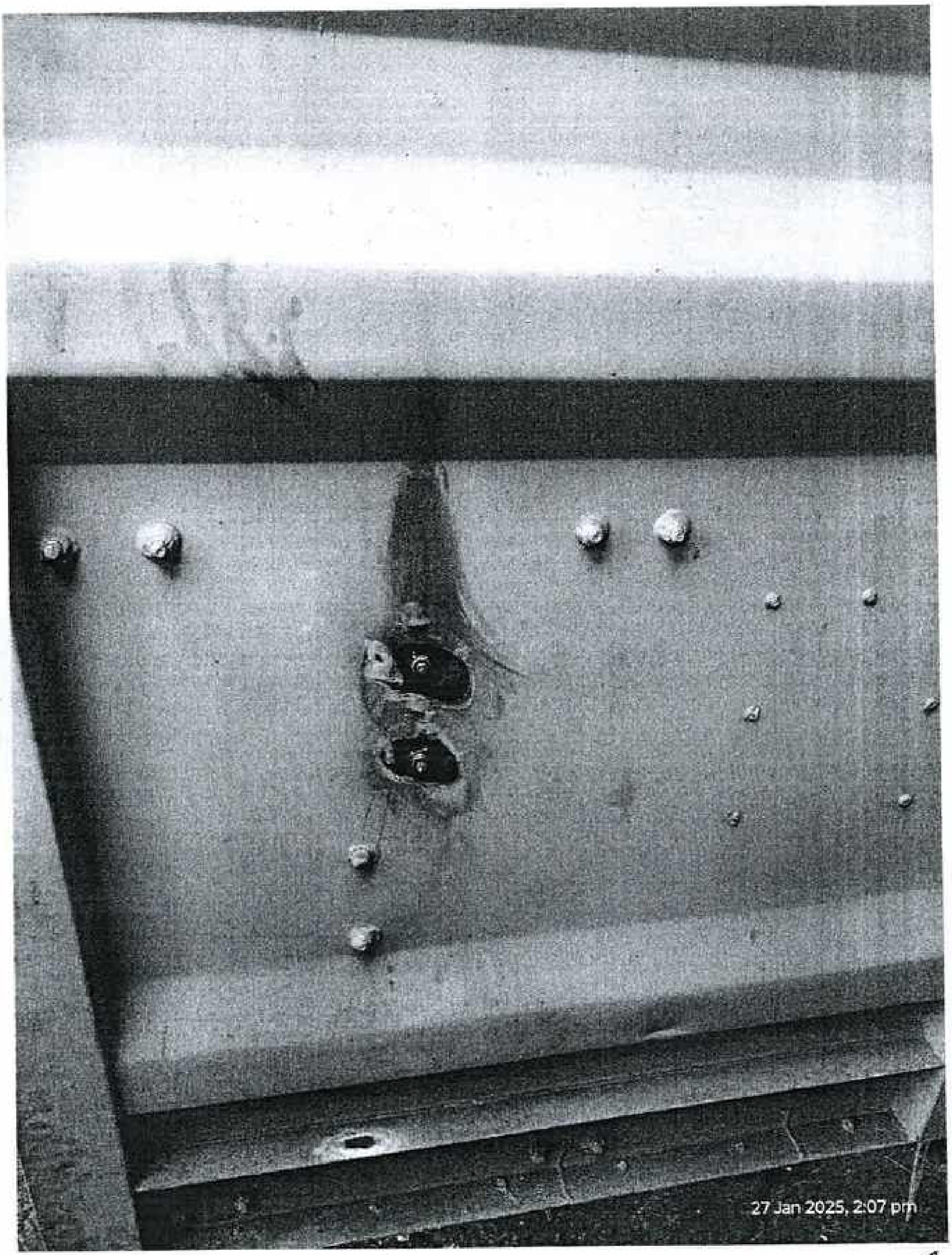
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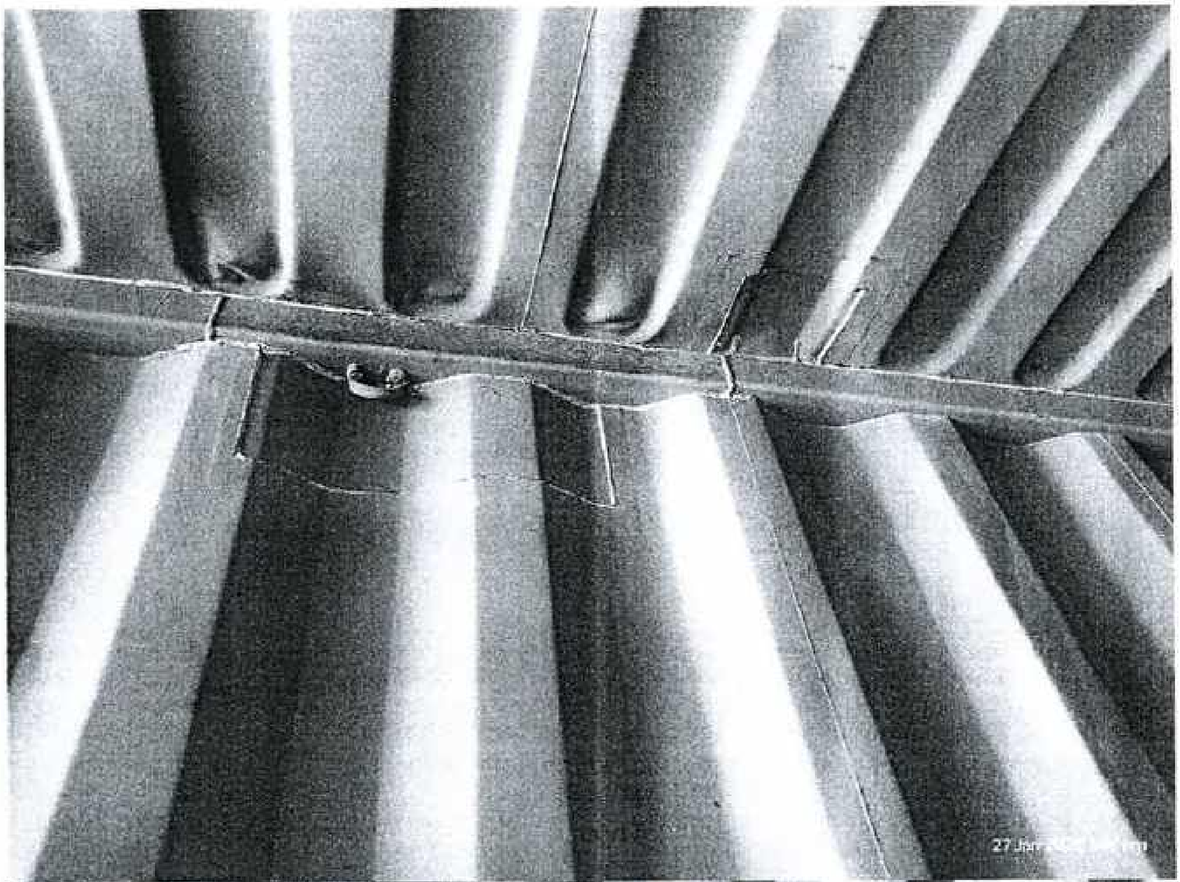

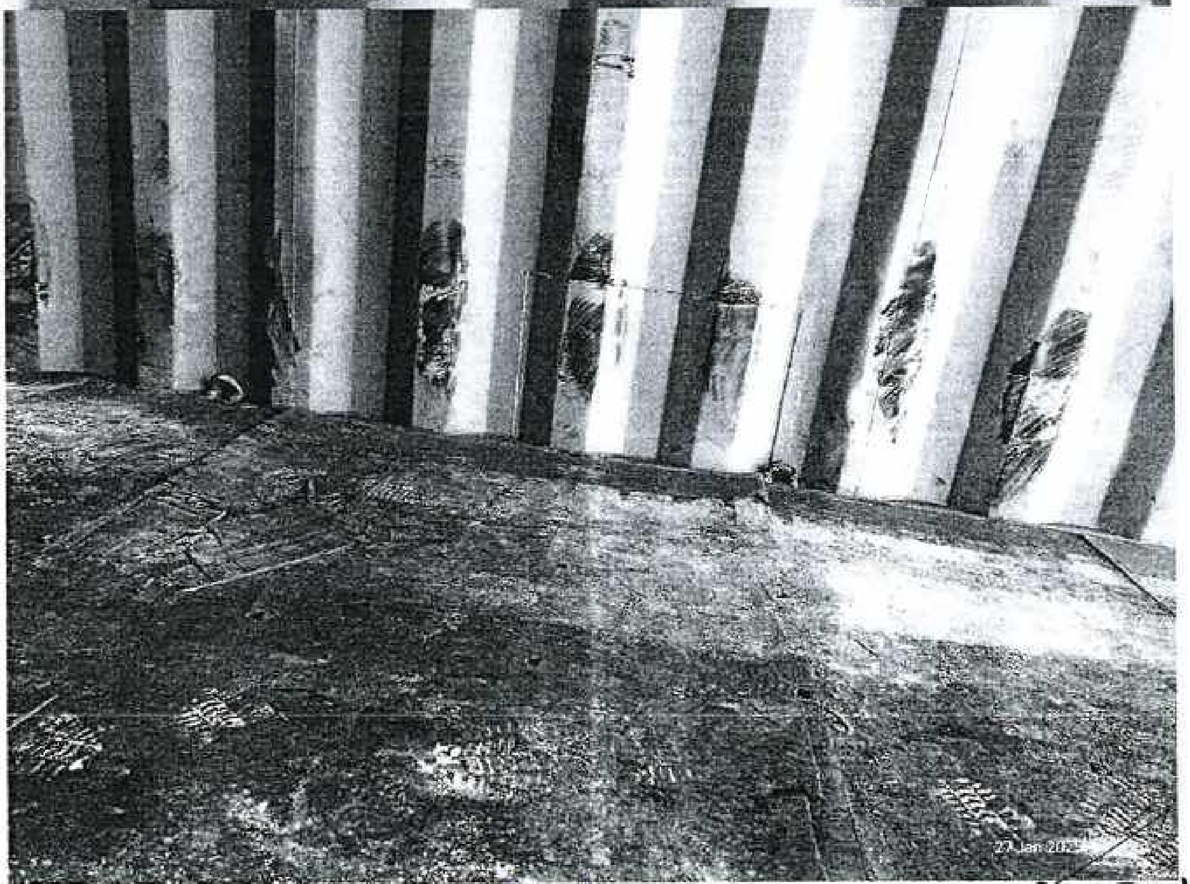

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

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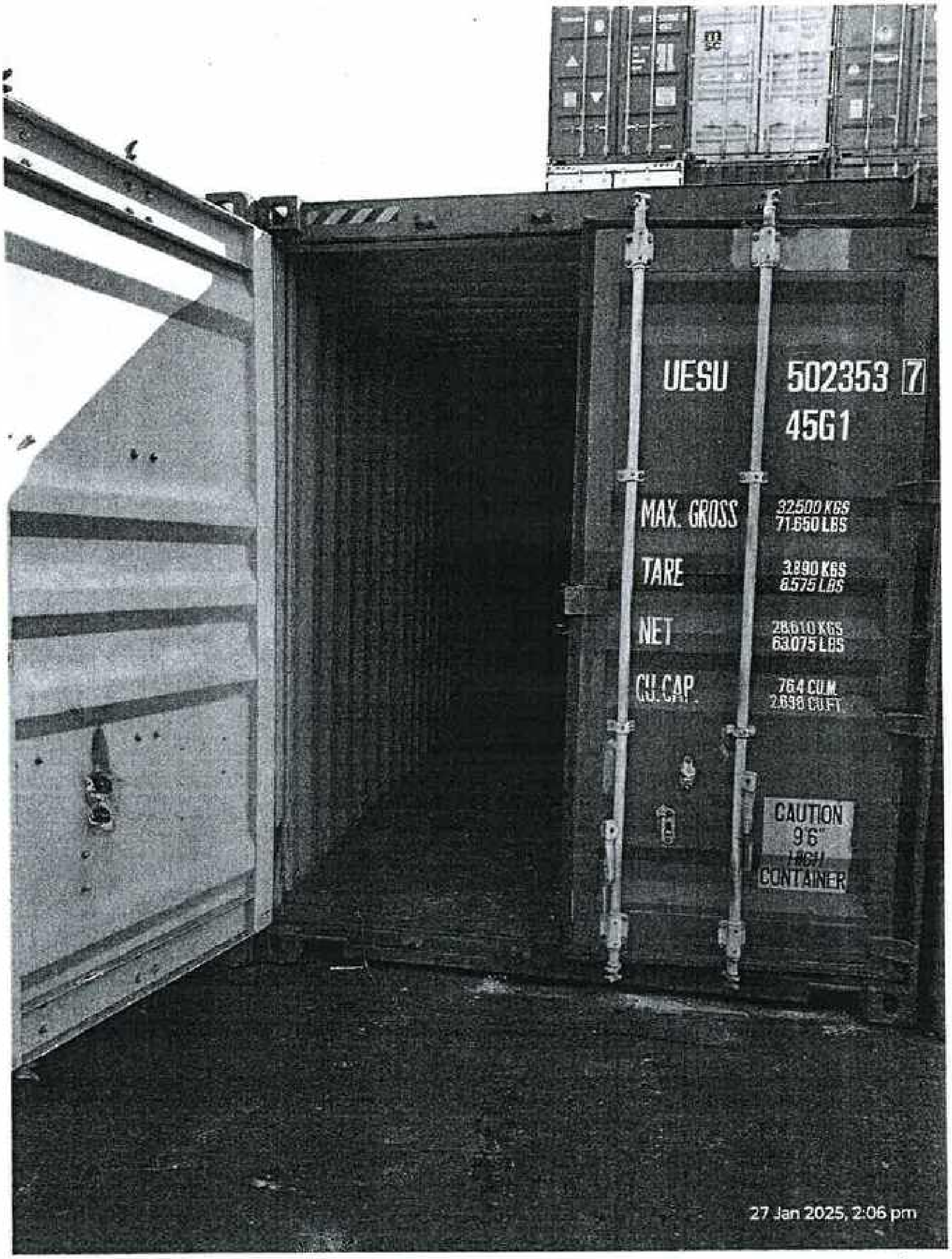

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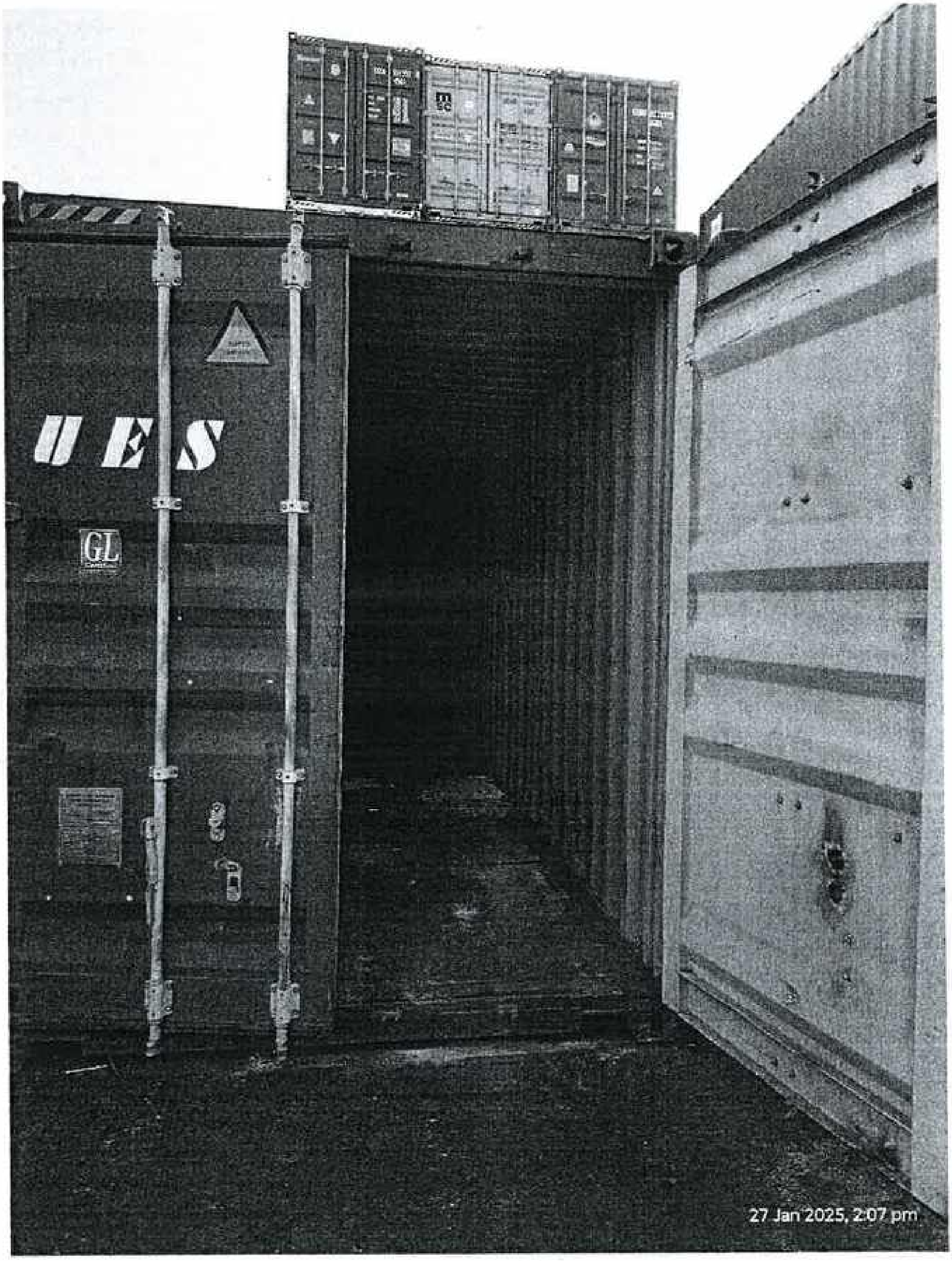

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DIRECTORATE OF REVENUE INTELLIGENCE
KOLKATA

03/7/25

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File No- DRI/KZU/CF/ENQ-05/2025 **CBIC-DIN-**202506DDZ60000261644

SUMMONS

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

To,

Shri Swarup Mondal (Operation Manager), M/s Phonex CFS

A-1/46/1, Paharpur Road, P.O.+P.S. Rabindranagar, Kolkata- 700 066

WHEREAS, I, **MOBASSIR EKRAM** am making inquiry in connection with **import of goods by M/s Golden Internation at Kolkata Port** 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. carry ID

2. record statement

3. furnish document if available with you

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 **2025-07-03** at **12:45:PM** at the office of **Directorate of Revenue Intelligence, Kolkata Zonal Unit, CBD 93, International Financial Hub, Action Area-CBD, New Town, Kolkata 700161**

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-complinace 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 **30** day of **June, 2025** at **New Town, Kolkata**

Name : **MOBASSIR EKRAM**

Signature : ....

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

मोबस्सीर एकराम / MOBASSIR EKRAM
वरिष्ठ आसूचना अधिकारी / Sr. Intelligence Officer
कोलकाता आंचलिक एकक / Kolkata Zonal Unit
सीबीडी 93, इंटरनेशनल फाइनेंशियल हब / CBD-93, International Financial Hub
एक्शन एरिया–सीबीडी, न्यु टाउन / Action Area-CBD, New Town
कोलकाता-700161 / Kolkata-700161

DIRECTORATE OF REVENUE INTELLIGENCE
KOLKATA

Seal of Office.

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File No- DRI/KZU/AS/ENQ-05/2025

CBIC-DIN-202507DDZ60000888EC8

SUMMONS

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

To.

Shri Rajesh Singh (Marketing Manager),
M/s Phonex CFS

A-1/46/1, Paharpur Road, P.O.+P.S. Rabindranagar, Kolkata- 700 066

WHEREAS, I, **MOBASSIR EKRAM** am making inquiry in connection with **import of goods by M/s Golden Internation at Kolkata Port** 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. **carry ID**
2. **record statement**
3. **furnish document if available with you**

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 **2025-07-04** at **01:00:PM** at the office of **Directorate of Revenue Intelligence, Kolkata Zonal Unit, CBD 93, International Financial Hub, Action Area-CBD, New Town, Kolkata 700161**

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-complinace 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 **03** day of **July, 2025** at **New Town, Kolkata**

Name : **MOBASSIR EKRAM**

Signature : 03/07/25

मोबस्सीर एकराम/MOBASSIR EKRAM
वरिष्ठ आसूचना अधिकारी/ Sr. Intelligence Officer
राजस्व आसूचना निदेशालय/Directorate of Revenue Intelligence
कोलकाता आंचलिक एकक/Kolkata Zonal Unit
सीबीडी 93, इंटरनेशनल फाइनेंशियल हब/CBD-93, International Financial Hub
एक्शन एरिया-सीबीडी, न्यु टाउन/Action Area-CBD, New Town
कोलकाता-700161/Kolkata-700161

Designation : **Superintendent / Appraiser / Senior Intelligence Officer**

Seal of Office.

DIRECTORATE OF REVENUE INTELLIGENCE ★ KOLKATA ★

03/7/25

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Statement of Shri Rajesh Singh (D.O.B- 14.02.1972) S/o Late Ramchandra Singh, marketing Manager of M/s Phonex CFS, A1-46/1, New Paharpur, Road, Kolkata, West Bengal-700066 recorded on 04.07.2025 before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Kolkata Zonal Unit in response to the Summons dated 03.07.2025 issued under Section 108 of the Customs Act, 1962.

I, Shri Rajesh Singh (D.O.B- 14.02.1972) S/o Late Ramchandra Singh, resident of 27/1 Halder Para Road, Budge Budge, Dist- South 24 Parganas, PIN- 771174, Marketing Manager of M/s Phonex CFS, A1-46/1, New Paharpur, Road, Kolkata, West Bengal-700066, having mobile no. 9830877174, email ID– singhrajesh879@gmail.com, impmktg@phonexgroup.com, am giving the following statement before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Kolkata Zonal Unit today i.e. 04.07.2025 in response to the Summons dated 03.07.2025 issued under Section 108 of the Customs Act, 1962.

The officer has explained to me the provisions of Section 108 of the Customs Act, 1962, as well as the provisions of Section 229 and Section 267 of the Bhartiya Nyaya Sanhita, 2023 and also their implications. I have understood that giving false or fabricated statement is a punishable offence under the said laws. I have also understood that intentionally causing any interruption during the recording of statement is also a punishable offence. I have understood that my statement can be used against me or any other person or any organization as evidence during any departmental proceeding or in any Court of Law within the territory of India.

I can read, write and understand English and Hindi. I can also speak Bengali. For convenience I requested DRI officer to record my statement in the computer installed in DRI office and I undertake that I do not have any objection in recording my statement in the computer installed at DRI office. On being asked by the DRI officer, I am giving my statement in the following question and answer format.

Q1: Please introduce yourself.
Ans: My name is Rajesh Singh S/o Late Ramchandra Singh, resident of 27/1 Halder Para Road, Budge Budge, Dist- South 24 Parganas, PIN- 771174. I am the Marketing Manager of M/s Phonex CFS. I am working in Phonex CFS since last 12 years. I am a graduate from Calcutta University. I am submitting a copy of my Aadhar card Number- 9365 4597 5935 as an address proof. On being asked, I state that I look after the work of Marketing in Phonex CFS.

Q2: Please state in details about your work profile in Phonex CFS.
Ans: Sir, my job is to look after the marking work of Phonex CFS. I communicate with various CHAs, Importers/Exporters and other related person for handling of import/export cargo in Phonex CFS.

Q3: Please explain the process of cargo handling work in Phonex CFS.
Ans: At the beginning, the CHA/Importer/Exporter or their representative communicate with the concerned Shipping Line for bringing their container in a particular Container Freight Station (CFS) as per their choice. Sometimes, we also contact Shipping Line persons for giving container

Rajesh Singh 04/07/25

(M. Ekram) 04/7/25

04/7/25

in Phonex CFS, so that the business of the CFS could be increased. After entering the container into Phonex CFS, we assist in the process of cargo clearance and then the container was delivered to the concerned CHA/ Importer.

Q4: On 27.01.2025 the officers of DRI, KZU examined a container No. UESU5023537/40' imported by M/s Golden International at Phonex CFS. The examination of container was conducted in presence of the Customs Officer, DRI officer, representative of CFS, representative of Container Agent and the representative of the importer. Upon examination, the container was found to be tampered. Welding marks and welded Nut-Bolts were found inside the container. Please offer your comment.
Ans: Sir, the examination of containers looks after and managed by the person of Operation department. Shri Swarup Mandal is the authorized person of the Operation Department of Phonex CFS.

Q5: How many import containers of M/s Golden International were previously cleared by CHAs from Phonex CFS. And who was the contact person of M/s Golden International.
Ans: Sir, as of now total 03 numbers of containers of M/s Golden International were cleared from Phonex CFS, by different CHAs. However I don't have any contact number of any person of M/s Golden International as the goods were cleared by two different CHAs. The contact person of M/s Golden International according to mail or letter head by the CHA has the contact number of a person named Shri Mahadev and his contact number as per mail 8981373444. The importer emailed us for taking removal of his import container. On being asked I state that in the current consignment there was no CHA involved and it was self-filed by the importer.

Q6: Did you contact above Shri Mahadev over his mobile phone no. 8981373444? Do you know him?
Ans: No, I didn't communicate with Shri Mahadev over his mobile phone no. 8981373444. I don't know Shri Mahadev.

Q7: Then, who from Phonex CFS did communicate with above Shri Mahadev?
Ans: No, I don't know who did communicate with said Shri Mahadev.

Q8: Kindly provide the details of invoice and subsequent payment of CFS charges against the importer M/s Golden International?
Ans: I will provide details of invoices of previous consignment and the payment details.

Q9: Kindly provide the names of the persons who reports you?
Ans: Sir, Shri Babu Paul, Shri Biswasarthi Sahu, Shri Subhankar Bera and Shri U.D. Rao report me.

Q10: Kindly provide the contact numbers of above four persons.

Rajesh Singh 04/07/25

(M. Swarup) 04/7/25

04/7/25

DIRECTORATE OF REVENUE INTELLIGENCE • KOLKATA •

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Ans: The contact number of Shri Babu Paul is 9874357758, contact number of Shri Biswasarthi Sahu is 8621946720, contact number of Shri Subhankar Bera is 9903091026 and contact number of Shri U.D. Rao is 9883300908.

Q11. You are being shown the Panchnama dated 27.01.2025 and scanning images of same container No. UESU5023537/40' on two occasions. Please offer your comment.
Ans: Sir, Swarup Mandal is the responsible person of the Operation Department of Phonex CFS and he is the appropriate person for answer this question.

Q12. On the date of examination i.e., 27.01.2025, your representative was present during the course of examination and it was noticed that the goods were found to be kept on 40 pallets. While seeing both the scanning image, it was found that the goods were kept in pallets (scanning image after examination) and another image (scanning image before entry into CFS) noticed that the goods were packaged in bags and there was no pallets in that scanning image. Please offer your comment.
Ans: I don't comment over the nature of goods seen in the two scanning images. I don't have any idea about the scanner or scanning images, as it is beyond my scope of my operations.

Q13. Did you ever talk to any importer/CHA of his representative regarding the delivery of container No. UESU5023537/40' imported by M/s Golden International?
Ans: I don't remember anybody of M/s Golden International, who talked to me regarding delivery of container No. UESU5023537/40'.

Q14. During the course of examination, it was noticed that the weight of the container (including goods) at the time of Entry was 32580 and the weight of the same container (including goods) was found 31140 Kg after examination of the goods. There is difference of 1440 Kg. of weight. Please offer your comment.
Ans: I don't have any comment in this regard. But, I wish to state that after inter-changing of prime movers (also known as "horses"), the weight of the trailer recorded in system may vary and thus gross weigh also may vary. On being asked, I state that the changing of prime movers didn't intimate to the concerned RTO department. I don't know whether the record of changing of prime movers recorded in Phonex CFS.

Q15. Do you know anybody in the name of Smt. Parvin Bibi Mandal, proprietor of M/s Golden International, Shri Ahmad Ali Mandal, Shri Binod Kumar Singh, Shri Abhay Jha, Shri Rajesh Sah.
Ans: I don't know anybody in the name of Smt. Parvin Bibi Mandal, proprietor of M/s Golden International, Shri Ahmad Ali Mandal, Shri Binod Kumar Singh, Shri Abhay Jha, Shri Rajesh Sah.

Q16: On what basis, import containers are nominated to your CFS? Please explain in details.
Ans. Any import containers nominate to CFS by Shipping line only based on request of CHA/Importer. Further, if no CHA or Importer requests, then shipping line allots the container on random basis to all CFS which is known as free hand. Once the shipping line files the IGM we

Before me 04/07/25 (M. Swarup)

Rajesh Singh 04/07/25

04/07/25

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

441.

come to know about the which container will be moved to CFS Phonex. Then we get CMO (Customs Movement Order) and we get the container moved at our CFS. On being asked I wish to state that current consignment was a free hand nomination from the shipping line.

Q17: During the course of investigation supported by corroborative evidences and statements of different persons, it appears that mis-declared betel nuts were imported by M/s Golden International in container no. UESU5023537/40'. The importer has also refused to claim the goods imported in above container. Please offer your comment.
Ans. I don't have any comment in this regard, as it is not my purview of work.

Q18: From both the scanning images, difference in cargo weighment, not proper CCTV footage and also from the statements of IEC holder, her husband Shri Ahmad Ali Mandal & other persons and also from the findings till date in the instant case, it appears that the original goods imported in container no. UESU5023537 had been exchanged with the declared goods in CFS area. What do you have to say?
Ans. I don't have any comment in this regard, as it is not my purview of work. I wish to state that as per my knowledge goods didn't change in CFS area.

Q19: Do you want to say anything more?
Ans. I have nothing more to state in this regard.

The above statement of mine which is given by me voluntarily without any fear, pressure, threat, duress or coercion. This statement is typed by the DRI officer, on my request, as per my submission and version. I have read the statement and on being fully satisfied with the facts and events recorded in my statement, I am putting my dated signature in each and every page of this statement. This statement is recorded in a cordial atmosphere and the DRI Officer behaved well with me.

09/07/25
(M. Sharan)

Rajesh Singh
09/07/25

09/7/25

DIRECTORATE OF REVENUE INTELLIGENCE • KOLKATA •

Statement of Shri Babu Paul (D.O.B- 10.05.1983) S/o Late Nimai Chandra Paul, Customer Support of M/s Phonex CFS, A1-46/1, New Paharpur, Road, Kolkata, West Bengal-700066 recorded on 08.07.2025 before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Kolkata Zonal Unit in response to the Summons dated 08.07.2025 issued under Section 108 of the Customs Act, 1962.

I, Babu Paul (D.O.B- 10.05.1983) S/o Late Nimai Chandra Paul, Customer Support of M/s Phonex CFS, A1-46/1, New Paharpur, Road, Kolkata, West Bengal-700066, resident of Chander Village Road, Haridevpur, South 24 Parganas, West Bengal-700082, having mobile no. 9874357758 (VI), 9875503681 (Jio), email ID paul_babu008@yahoo.co.in, am giving the following statement before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Kolkata Zonal Unit today i.e. 08.07.2025 in response to the Summons dated 08.07.2025 issued under Section 108 of the Customs Act, 1962.

The officer has explained to me the provisions of Section 108 of the Customs Act, 1962, as well as the provisions of Section 229 and Section 267 of the Bhartiya Nyaya Sanhita, 2023 and also their implications. I have understood that giving false or fabricated statement is a punishable offence under the said laws. I have also understood that intentionally causing any interruption during the recording of statement is also a punishable offence. I have understood that my statement can be used against me or any other person or any organization as evidence during any departmental proceeding or in any Court of Law within the territory of India.

I can read, write and understand English and Bengali. I can also speak Hindi. For convenience I requested DRI officer to record my statement in the computer installed in DRI office and I undertake that I do not have any objection in recording my statement in the computer installed at DRI office. On being asked by the DRI officer, I am giving my statement in the following question and answer format.

Q1: Please introduce yourself.
Ans: My name is Babu Paul S/o Late Nimai Chandra Paul, resident of Chander Village Road, Haridevpur, South 24 Parganas, West Bengal-700082. I look after the work of Customer support of M/s Phonex CFS. I am working in Phonex CFS since last 05 years. I completed my graduation from Calcutta University. I am submitting a copy of my Aadhar card Number- 4769 9039 1613 as an address proof.

Q2: Please state in details about your work profile in Phonex CFS.
Ans: Sir, my job is to look after the customer support division of Phonex CFS. I communicate with various CHAs and Importers and other related person to inform the current position of their import containers. I also inform customer about the current position of the import vessels. On being asked, I state that Shri Biswasarathi Sahoo, Shri Md. Kamal, Shri Akhtar, also look after the customer support division of Phonex CFS.

Q3: Do you communicate with the importer regarding payment of handling charges of Phonex CFS against import containers?

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Ans: Sir, I don't talk with the importer regarding payment related matters. Marketing Department of Phonex CFS talk with the importers/exporters/CHAs regarding payment related matters. On being asked, I state that Shri Rajesh Singh, Marketing Manager of Phonex CFS communicates with importers/exporters/CHAs and its representative for payment related matters.

Q4: On 27.01.2025 the officers of DRI, KZU examined a container No. UESU5023537/40' imported by M/s Golden International at Phonex CFS. The examination of container was conducted in presence of the Customs Officer, DRI officer, representative of CFS, representative of Container Agent and the representative of the importer. Upon examination, the container was found to be tampered. Welding marks and welded Nut-Bolts were found inside the container. Further, the weight and the scanning images of the same container in two occasions were also found to be different. Please offer your comment.

Ans: I don't know about the above incident. The operation team of Phonex CFS looks after the work of examination. Shri Swarup Mondal is the head of the operation of Phonex CFS.

Q5: During the course of the investigation, it was found that the representative of importer M/s Golden International i.e., Shri Abhay Kumar Jha @ Mahadev Sharma having mobile number + 918981373444 communicated with you 14 times over your mobile 9875503681. Please state the communication context with said Shri Abhay Kumar Jha @ Mahadev Sharma.

Ans: Sir, I don't remember the communication context transacted between me and Shri Abhay Kumar Jha @ Mahadev Sharma. However, I wish to state that I communicate importers mostly regarding informing them the position of container as well as vessel.

Q6: You are being shown the copy of CDR of your mobile number 9875503681, wherein it was noticed that after the examination of the container number UESU5023537/40' i.e., on 27.01.2025, you talked with Shri Abhay Kumar Jha @ Mahadev Sharma two times on 28.01.2025. Please offer your comments regarding the communication contest with said Shri Abhay Jha.

Ans: Sir, I don't remember the communication context transacted between me and Shri Abhay Kumar Jha @ Mahadev Sharma.

Q7: Did M/s Golden International communicated with you through email? If yes, please provide all the trailing mails communicated with M/s Golden International.

Ans: Yes Sir, M/s Golden International communicated over email. I will submit the trailing mail details to you shortly.

Q8. Did you ever talk to any importer/CHA of his representative regarding payment of CFS handling charges against container No. UESU5023537/40' imported by M/s Golden International?

Ans: I don't remember anybody of M/s Golden International, who talked to me regarding payment of CFS handling charges against container No. UESU5023537/40'.

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Q9. Did you ever talk to any importer/CHA of his representative regarding the delivery of container No. UESU5023537/40' imported by M/s Golden International?
Ans: I don't remember anybody of M/s Golden International, who talked to me regarding delivery of container No. UESU5023537/40'.

Q10. Do you know anybody in the name of Smt. Parvin Bibi Mandal, proprietor of M/s Golden International, Shri Ahmad Ali Mandal, Shri Binod Kumar Singh, Shri Abhay Jha, Shri Rajesh Sah.
Ans: I don't know anybody in the name of Smt. Parvin Bibi Mandal, proprietor of M/s Golden International, Shri Ahmad Ali Mandal, Shri Binod Kumar Singh, Shri Abhay Jha, Shri Rajesh Sah.

Q11: On what basis, import containers are nominated to your CFS? Please explain in details.
Ans. Any import containers nominate to CFS by Shipping line only based on request of CHA/Importer. Further, if no CHA or Importer requests, then shipping line allots the container on random basis to all CFS which is known as free hand. Once the shipping line files the IGM we come to know about the which container will be moved to CFS Phonex. Then we get CMO (Customs Movement Order) and we get the container moved at our CFS. On being asked I wish to state that current consignment was a free hand nomination from the shipping line.

Q12: During the course of investigation supported by corroborative evidences and statements of different persons, it appears that mis-declared betel nuts were imported by M/s Golden International in container no. UESU5023537/40'. The importer has also refused to claim the goods imported in above container. Please offer your comment.
Ans. I don't have any comment in this regard, as it is not my purview of work.

Q13: From both the scanning images, difference in cargo weighment, not proper CCTV footage and also from the statements of IEC holder, her husband Shri Ahmad Ali Mandal & other persons and also from the findings till date in the instant case, it appears that the original goods imported in container no. UESU5023537 had been exchanged with the declared goods in CFS area. What do you have to say?
Ans. I don't have any comment in this regard, as it is not my purview of work. I wish to state that as per my knowledge goods didn't change in CFS area.

Q14: Do you want to say anything more?
Ans. I have nothing more to state in this regard.

The above statement of mine which is given by me voluntarily without any fear, pressure, threat, duress or coercion. This statement is typed by the DRI officer, on my request, as per my submission and version. I have read the statement and on being fully satisfied with the facts and events recorded in my statement, I am putting my dated signature in each and every page of this statement. This statement is recorded in a cordial atmosphere and the DRI Officer behaved well with me.

08/07/25

before me

09/9/25

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

File No- DRI/KZU/ASENQ05/2024 CBIC-DIN-202507DDZ6000041944F

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SUMMONS

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

To,

Shri Babu Paul S/o Late Nimai Chandra Paul

Chander Village Road, Haridevpur, South 24 Parganas, West Bengal-700082,

WHEREAS, I, **MOBASSIR EKRAM** am making inquiry in connection with **import of goods by M/s Golden Internation at Kolkata Port** 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. **carry ID**
2. **record statement**
3. **furnish document available wth you, if any**

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 **2025-07-08** at **01:30:PM** at the office of **Directorate of Revenue Intelligence, Kolkata Zonal Unit, CBD 93, International Financial Hub, Action Area-CBD, New Town, Kolkata 700161**

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-complinace 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 **08** day of **July, 2025** at **New Town, Kolkata**

09/9/25

Name **MOBASSIR EKRAM**

Signature

Designation **Superintendent / Appraiser / Senior Intelligence Officer**

मोबस्सीर एकराम / MOBASSIR EKRAM
वरिष्ठ आसूचना अधिकारी / Senior Intelligence Officer
राजस्व आसूचना निदेशालय / Directorate of Revenue Intelligence
कोलकाता आंचलिक एकक / Kolkata Zonal Unit
सीबीडी 93, इंटरनेशनल फाइनेंशियल हब / CBD-93, International Financial Hub
एक्शन एरिया-सीबीडी, न्यू टाउन / Action Area-CBD, New Town
कोलकाता-700161 / Kolkata-700161

Seal of Office

Received
09/07/25

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Seen 08/07/25

Disclaimer : This is system generated data. Signature is not required.

Voice, Video and Message CDR Report

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919875503681	in	PRE PAID	919330247678			12/12/2024	11:14:49	39	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6110		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0101 .ims.mnc873.mcc 405.3gppnetwork. org	JKOMOIC3 104	
919875503681	in	PRE PAID	919674034072	3004		12/12/2024	11:23:12	55	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0101 .ims.mnc873.mcc 405.3gppnetwork. org		
919875503681	in	PRE PAID	918981373444			12/12/2024	11:26:56	13	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6110		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0101 .ims.mnc873.mcc 405.3gppnetwork. org		
919875503681	in	PRE PAID	919674034072	3004		12/12/2024	11:29:56	50	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0101 .ims.mnc873.mcc 405.3gppnetwork. org		
919875503681	out	PRE PAID	917980331338	3104	KORJIL	12/12/2024	11:34:13	75	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0101 .ims.mnc873.mcc 405.3gppnetwork. org		JKOMDOG 3104
919875503681	in	PRE PAID	919825225543			12/12/2024	11:46:16	49	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0101 .ims.mnc873.mcc 405.3gppnetwork. org	VKLKT1KA F3O	
919875503681	out	PRE PAID	919978972229	4106	GJVODA	12/12/2024	11:47:48	30	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6110		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0101 .ims.mnc873.mcc 405.3gppnetwork. org		VAMBD1G BB2N

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919875503681	IN	PRE PAID	919978972229	4106		12/12/2024	11:48:53		PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066113			919820405574	P2P	357284941311564	405873067279616		KO	916289015297		
919875503681	in	PRE PAID	919051040949			12/12/2024	11:49:55	68	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org	VKLKT9KAE7O	
919875503681	out	PRE PAID	918981373444	3004	KOAIRT	12/12/2024	11:54:06	24	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		AKLKT1KBE2N
919875503681	out	PRE PAID	919825263154	4106	GJVODA	12/12/2024	11:55:02	96	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		VAMBD1GBB5N
919875503681	out	PRE PAID	919875592212	3104	KORJIL	12/12/2024	12:03:07	121	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		JKOMOOG3104
919875503681	out	PRE PAID	919038757077	3104	KORJIL	12/12/2024	12:05:23	51	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		JKOMOOG3104
919875503681	in	PRE PAID	919903167221			12/12/2024	12:17:25	30	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org	AKLKT9KAE7O	
919875503681	out	PRE PAID	919903966028	3004	KOAIRT	12/12/2024	12:23:46	92	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		AKLKT4KBEDN
919875503681	out	PRE PAID	918981373444	3004	KOAIRT	12/12/2024	12:27:31	21	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		AKLKT4KBEBN
919875503681	in	PRE PAID	919874817375			12/12/2024	12:27:52	27	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org	VKLKT9KAE6O	
919875503681	out	PRE PAID	917596847028	3104	KORJIL	12/12/2024	12:48:23	15	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		JKOMOOG3104
919875503681	out	PRE PAID	917003357761	3104	KORJIL	12/12/2024	12:48:59	81	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		JKOMOOG3104
919875503681	out	PRE PAID	919732580462	3023	WBAIRT	12/12/2024	12:51:11	57	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		ASLGR9KB32O
919875503681	out	PRE PAID	917596847028	3104	KORJIL	12/12/2024	12:52:41	22	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		JKOMOOG3104
919875503681	in	PRE PAID	918981373444			12/12/2024	12:53:05	34	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		
919875503681	out	PRE PAID	919123715655	3104	KORJIL	12/12/2024	12:59:23	19	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066113		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		JKOMOOG3104
919875503681	in	PRE PAID	919903887158	3023		12/12/2024	13:08:54	47	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org	AASSL4KA34N	

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919875503681	out	PRE PAID	919883300908	4105	KOVODA	12/12/2024	13:10:05	13	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		VKLKT9KBE2O
919875503681	out	PRE PAID	919903887158	3023	WBAIRT	12/12/2024	13:22:33	10	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		ASLGR9KB32O
919875503681	in	PRE PAID	919073337355			12/12/2024	13:37:28	40	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066130	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066130		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org	VKLKT9KAE8O	
919875503681	out	PRE PAID	918335048744	3004	KOAIRT	12/12/2024	13:46:18	17	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		
919875503681	out	PRE PAID	918617777812	3104	KORJIL	12/12/2024	13:46:55	41	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066130	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066130		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		JKOMOOG3104
919875503681	out	PRE PAID	915657860853	4107	MUVODA	12/12/2024	13:48:23	22	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		VMUMB1ZBB4N
919875503681	out	PRE PAID	919825263154	4106	GJVODA	12/12/2024	13:51:53	111	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066130	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		VAMBD1GBB5N
919875503681	in	PRE PAID	917596847028	3104		12/12/2024	14:14:03	21	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066130	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066130		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		
919875503681	in	PRE PAID	919825263154			12/12/2024	14:16:08	91	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org	VKLKT1KAF3O	
919875503681	in	PRE PAID	917908895137			12/12/2024	14:31:52	76	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org	JWBMOIC3044	
919875503681	out	PRE PAID	918335048744	3004	KOAIRT	12/12/2024	14:34:05	62	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		AKLKT4KBECN
919875503681	out	PRE PAID	918335048744	3004	KOAIRT	12/12/2024	14:41:35	14	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066113		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		
919875503681	out	PRE PAID	919804100238	3004	KOAIRT	12/12/2024	14:42:07	10	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066113		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		
919875503681	in	PRE PAID	918910673229			12/12/2024	14:49:16	19	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org	JKOMOIC3104	
919875503681	in	PRE PAID	918981373444			12/12/2024	15:03:41	61	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		
919875503681	in	PRE PAID	919748121899			12/12/2024	15:04:40	63	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		
919875503681	out	PRE PAID	916290453744	3104	KORJIL	12/12/2024	15:09:08	29	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		JKOMOOG3104

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919875503681	out	PRE PAID	913366259423				13/12/2024	12:19:25	31	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		TKLKT9KBA1O
919875503681	in	PRE PAID	919875592212				13/12/2024	12:20:57	61	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org	JKOMOIC3104	
919875503681	in	PRE PAID	918981373444				13/12/2024	12:22:10	34	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		
919875503681	in	PRE PAID	917980667286				13/12/2024	12:27:27	30	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org	JKOMOIC3104	
919875503681	out	PRE PAID	919875592212	3104	KORJIL		13/12/2024	12:28:20	158	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		JKOMOOG3104
919875503681	in	PRE PAID	917003357761				13/12/2024	12:34:00	72	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org	JKOMOIC3104	
919875503681	in	PRE PAID	919062535628	3004			13/12/2024	12:43:15	80	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		
919875503681	in	PRE PAID	918240659067				13/12/2024	12:44:56	20	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org	JKOMOIC3104	
919875503681	in	PRE PAID	917003088579				13/12/2024	12:52:34	60	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066113		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org	JKOMOIC3104	
919875503681	in	PRE PAID	918282808893				13/12/2024	12:54:16	61	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		
919875503681	in	PRE PAID	919830757450				13/12/2024	12:57:04	88	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org	VKLKT9KAE4O	
919875503681	in	PRE PAID	919748929757	4105			13/12/2024	13:03:53	46	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org	VKLKT9KAE2O	
919875503681	in	PRE PAID	919831134938				13/12/2024	13:05:38	62	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		
919875503681	in	PRE PAID	919831134938				13/12/2024	13:10:25	66	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		
919875503681	in	PRE PAID	919051419666				13/12/2024	13:15:51	44	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066130	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066130		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org	VKLKT9KAE1O	
919875503681	out	PRE PAID	919038236597	3104	KORJIL		13/12/2024	13:16:52	34	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066130	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066130		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		JKOMOOG3104
919875503681	out	PRE PAID	919007462333	3104	KORJIL		13/12/2024	13:18:25	40	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		JKOMOOG3104

Seen 08/07/25

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Voice, Video and Message CDR Report

919875503681	in	PRE PAID	917908895137			18/12/2024	10:41:58	61	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org	JWBMOIC3044	
919875503681	in	PRE PAID	919007457975	3104		18/12/2024	10:57:36	131	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		
919875503681	in	PRE PAID	918981373444			18/12/2024	11:16:17	62	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		
919875503681	out	PRE PAID	918240659067	3104	KORJIL	18/12/2024	11:18:14	30	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066113		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		JKOMOOG3104
919875503681	in	PRE PAID	917003295183			18/12/2024	11:18:54	42	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org	JKOMOIC3104	
919875503681	out	PRE PAID	918240659067	3104	KORJIL	18/12/2024	11:20:42	16	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		JKOMOOG3104
919875503681	out	PRE PAID	918335048744	3004	KOAIRT	18/12/2024	11:22:07	22	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		AKLKT9KBE8O
919875503681	in	PRE PAID	919748928757	4105		18/12/2024	11:40:09	141	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org	VKLKT9KAE5O	
919875503681	out	PRE PAID	919007534759	2492	KOCEL1	18/12/2024	11:54:06	25	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066113		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		CKLKT9KBE1O
919875503681	out	PRE PAID	917605014787	3004	KOAIRT	18/12/2024	11:55:20	40	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		
919875503681	in	PRE PAID	917003088579			18/12/2024	11:57:15	80	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org	JKOMOIC3104	
919875503681	out	PRE PAID	918013709787	3104	KORJIL	18/12/2024	12:00:22	32	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		JKOMOOG3104
919875503681	out	PRE PAID	919732580462	3023	WBAIRT	18/12/2024	12:01:25	29	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		ASLGR9KB32O
919875503681	out	PRE PAID	919732580462	3023	WBAIRT	18/12/2024	12:02:13	61	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		AASSL9KB33O
919875503681	in	PRE PAID	919831084037			18/12/2024	12:04:28	89	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		
919875503681	out	PRE PAID	918240659067	3104	KORJIL	18/12/2024	12:06:19	166	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		JKOMOOG3104
919875503681	in	PRE PAID	919831082943			18/12/2024	12:12:16	79	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		

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Voice, Video and Message CDR Report

9875503681	in	PRE PAID	919836848109	3104		22/12/2024	19 48:39	58	Haridev Apanjan Club, Khkon Chandra Das(7003465849), 88/A, M.G. Road,P.O. P.S.- Haridevpur, Kolkata - 700082 Kolkata	405873017e624	Haridev Apanjan Club, Khkon Chandra Das(7003465849), 88/A, M.G. Road,P.O. P.S.- Haridevpur, Kolkata - 700082 Kolkata	405873017e624		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		
919875503681	out	PRE PAID	918910673229	3104	KORJIL	22/12/2024	21:41:20	62	Haridev Apanjan Club, Khkon Chandra Das(7003465849), 88/A, M.G. Road,P.O. P.S.- Haridevpur, Kolkata - 700082 Kolkata	405873017e624	Haridev Apanjan Club, Khkon Chandra Das(7003465849), 88/A, M.G. Road,P.O. P.S.- Haridevpur, Kolkata - 700082 Kolkata	405873017e624		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		JKOMOOG3104
919875503681	in	PRE PAID	918910673229			22/12/2024	21 42 34	15	Haridev Apanjan Club, Khkon Chandra Das(7003465849), 88/A, M.G. Road,P.O. P.S.- Haridevpur, Kolkata - 700082 Kolkata	405873017e624	Haridev Apanjan Club, Khkon Chandra Das(7003465849), 88/A, M.G. Road,P.O. P.S.- Haridevpur, Kolkata - 700082 Kolkata	405873017e624		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org	JKOMOIC3104	
919875503681	out	PRE PAID	918240329939	3104	KORJIL	23/12/2024	10:53:14	71	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		JKOMOOG3104
919875503681	out	PRE PAID	919830462859	3104	KORJIL	23/12/2024	11:04:41	119	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		JKOMOOG3104
919875503681	in	PRE PAID	918981373444			23/12/2024	11:06:49	66	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		
919875503681	in	PRE PAID	919830056704	3104		23/12/2024	11:16:12	85	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		
919875503681	in	PRE PAID	916290181931			23/12/2024	11:25:24	66	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org	JKOMOIC3104	
919875503681	in	PRE PAID	918420429034			23/12/2024	11:40:10	20	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org	AKGPR4KA34N	
919875503681	in	PRE PAID	919088429958	3023		23/12/2024	11:41:26	51	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org	AKGPR9KA31O	
919875503681	in	PRE PAID	919836000104			23/12/2024	11:50:59	17	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org	VKLKT8KAE5N	
919875503681	IN	PRE PAID	AD-650022			23/12/2024	11:56:42		PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066113			919810051688	A2P	357284941311564	405873067279616		KO	916289015297		
919875503681	out	PRE PAID	918282808893	3004	KOAIRT	23/12/2024	12:04:09	174	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		AKLKT4KBECN
919875503681	in	PRE PAID	919748929757	4105		23/12/2024	12:12:43	48	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		
919875503681	out	PRE PAID	919051761747	3104	KORJIL	23/12/2024	12:24:35	34	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		JKOMOOG3104
919875503681	in	PRE PAID	919088429958	3023		23/12/2024	12:41:52	135	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org	AKGPR4KA34N	

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Voice, Video and Message CDR Report

919875503681	out	PRE PAID	918370986357	4124	WBVODA	23/12/2024	12:46:20	28	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		VASSLBKB310
919875503681	out	PRE PAID	919830056704	3104	KORJIL	23/12/2024	12:47:33	123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		JKOMOOG3104
919875503681	in	PRE PAID	917003747272			23/12/2024	12:50:42	71	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org	JKOMOIC3104	
919875503681	in	PRE PAID	919330817810	3004		23/12/2024	12:51:53	136	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org	AKLKT4KAE7N	
919875503681	out	PRE PAID	917044975401	3104	KORJIL	23/12/2024	12:54:23	66	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		JKOMOOG3104
919875503681	in	PRE PAID	918013709787	3104		23/12/2024	12:56:14	103	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		
919875503681	out	PRE PAID	918335048744	3004	KOAIRT	23/12/2024	12:58:41	30	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		
919875503681	out	PRE PAID	91626280889[illegible]	3004	KOAIRT	23/12/2024	13:23:36	61	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		AKLKT8KBE80
919875503681	out	PRE PAID	916282790549	3104	KORJIL	23/12/2024	13:30:44	32	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		JKOMOOG3104
919875503681	out	PRE PAID	916290302004	3104	KORJIL	23/12/2024	13:44:34	21	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066130	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		JKOMOOG3104
919875503681	in	PRE PAID	916290302004			23/12/2024	13:45:21	107	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066130	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066130		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org	JKOMOIC3104	
919875503681	out	PRE PAID	919123696056	3104	KORJIL	23/12/2024	13:47:52	62	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		JKOMOOG3104
919875503681	in	PRE PAID	918981373444			23/12/2024	13:50:20	89	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org	AKLKT4KAF5N	
919875503681	in	PRE PAID	917596847028	3104		23/12/2024	13:59:14	42	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		
919875503681	out	PRE PAID	918777735428	3104	KORJIL	23/12/2024	14:02:18	88	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		JKOMOOG3104
919875503681	out	PRE PAID	919883842904	3104	KORJIL	23/12/2024	14:06:21	137	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org		JKOMOOG3104
919875503681	in	PRE PAID	917003555265			23/12/2024	14:08:52	130	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	4058730066123		Voice	357284941311560	405873067279616		KO	ko1claspjoxx0101.ims.mnc873.mcc405.3gppnetwork.org	JKOMOIC3104	

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919875503681	out	PRE PAID	918910621646	3104	KORJIL	28/01/2025	15:49:41	25	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org		JKOMOOG 3104
919875503681	in	PRE PAID	918910621646			28/01/2025	15:50:20	23	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6113		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org	JKOMOIC3 104	
919875503681	out	PRE PAID	919830796331	4105	KOVODA	28/01/2025	16:04:22	171	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org		VKLKT4KB EEN
919875503681	in	PRE PAID	919748929757	4105		28/01/2025	16:07:40	49	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org	VKLKT9KA E6O	
919875503681	out	PRE PAID	919732580462	3023	WBAIRT	28/01/2025	16:08:46	46	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org		ASLGR9K B32O
919875503681	out	PRE PAID	919830749474	4105	KOVODA	28/01/2025	16:09:52	101	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org		
919875503681	out	PRE PAID	918981373444	3004	KOAIRT	28/01/2025	16:17:25	188	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6113	Gopalpur Telecom Factory, Budge Budge Trunk Rd. Rampur, Santoshpur,Kol-88 Kolkata	405873006 0030		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org		AKLKT4KB EEN
919875503681	out	PRE PAID	91912386782	3004	KOAIRT	28/01/2025	16:26:40	31	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org		
919875503681	out	PRE PAID	919830339182	3104	KORJIL	28/01/2025	16:34:14	127	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org		JKOMOOG 3104
919875503681	out	PRE PAID	919830796331	4105	KOVODA	28/01/2025	16:42:10	131	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org		VKLKT9KB E5O
919875503681	out	PRE PAID	917001597586	3044	WBRJIL	28/01/2025	16:45:00	30	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org		JWBMOO G3G44
919875503681	out	PRE PAID	919830422050	3004	KOAIRT	28/01/2025	16:46:29	11	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org		AKLKT4KB EBN
919875503681	out	PRE PAID	919830796331	4105	KOVODA	28/01/2025	16:48:03	25	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org		VKLKT9KB E3O
919875503681	in	PRE PAID	918336965096	3104		28/01/2025	16:51:03	104	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org		
919875503681	in	PRE PAID	918981800136	4105		28/01/2025	16:54:15	11	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org	VKLKT8KA E5N	
919875503681	out	PRE PAID	919883300908	4105	KOVODA	28/01/2025	16:56:39	12	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6113		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org		VKLKT4KB EDN
919875503681	in	PRE PAID	919073935147			28/01/2025	17:15:12	19	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6113		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org	VKLKT9KA E6O	

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919875503681	IN	PRE PAID	JX-620016	3104		28/01/2025	10:54:26		PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6110			917019075 024	A2P	35728494131156 4	40587306727961 6		KO	917019075024		
919875503681	out	PRE PAID	919732580462	3023	WBAIRT	28/01/2025	11:12:18	187	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org		ASLGR9K B320
919875503681	out	PRE PAID	919830749474	4105	KOVODA	28/01/2025	11:15:59	60	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org		VKLKT9KB E40
919875503681	in	PRE PAID	919836886373			28/01/2025	[illegible]7:56	64	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org	VKLKT9KA E20	
919875503681	out	PRE PAID	919831134938	3004	KOAIRT	28/01/2025	11:20:54	26	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org		AKLKT9KB E40
919875503681	out	PRE PAID	919339876988	2492	KOCEL1	28/01/2025	11:25:55	24	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6110		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org		CKLKT9KC E50
919875503681	out	PRE PAID	919831373444	3004	KOAIRT	28/01/2025	11:44:43	169	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org		AKLKT9KB EAO
919875503681	out	PRE PAID	917596847028	3104	KORJIL	28/01/2025	11:54:22	42	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org		JKOMOOG 3104
919875503681	in	PRE PAID	919831134938	3004	KOAIRT	28/01/2025	11:57:02	11	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6110	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org		
919875503681	IN	PRE PAID	AD-650022			28/01/2025	11:58:21		PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123			919810051 688	A2P	35728494131156 4	40587306727961 6		KO	916289015297		
919875503681	in	PRE PAID	919674034072	3004		28/01/2025	11:58:23	40	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org		
919875503681	in	PRE PAID	917596847028	3104		28/01/2025	12:05:12	33	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org		
919875503681	in	PRE PAID	919073935147			28/01/2025	12:19:40	44	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org		
919875503681	out	PRE PAID	917596847028	3104	KORJIL	28/01/2025	12:25:30	31	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org		JKOMOOG 3104
919875503681	in	PRE PAID	919330817810	3004		28/01/2025	12:32:11	96	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org	AKLKT1KA E50	
919875503681	out	PRE PAID	919062535628	3004	KOAIRT	28/01/2025	12:45:41	61	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6113	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org		AKLKT9KB E80
919875503681	out	PRE PAID	917596847028	3104	KORJIL	28/01/2025	12:47:03	26	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123	PLOT OF MACHINO FINANCE PVT. LTD., 48A TARATALA ROAD, KOLKATA - 700066 Kolkata	405873006 6123		Voice	35728494131156 0	40587306727961 6		KO	ko1claspjoxx0201 .ims.mnc873.mcc 405.3gppnetwork. org		JKOMOOG 3104

Seen

Disclaimer : This is system generated data. Signature is not required.

M1

Statement of Shri Ramesh Dubey (D.O.B.- 28.01.2000) S/o- Shri Ramnarayan Dubey, address – 93, Shayam Prasad Mukherjee Road, (inside Kalighat Tram Depot), Kolkata, West Bengal-700026 recorded on 03.07.2025 before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Kolkata Zonal Unit in response to the Summons dated 02.07.2025 issued under Section 108 of the Customs Act, 1962.

I, Ramesh Dubey, S/o- Shri Ramnarayan Dubey, address – 93, Shayam Prasad Mukherjee Road, (inside Kalighat Tram Depot), Kolkata, West Bengal-700026, having mobile no. 9051359484, email ID – rameshdubey4000@gmail.com & rohitdubey1299@gmail.com , am giving the following statement before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Kolkata Zonal Unit today i.e. 03.07.2025 in response to the Summons dated 02.07.2025 issued under Section 108 of the Customs Act, 1962.

The officer has explained to me the provisions of Section 108 of the Customs Act, 1962, as well as the provisions of Section 229 and Section 267 of the Bhartiya Nyaya Sanhita, 2023 and also their implications. I have understood that giving false or fabricated statement is a punishable offence under the said laws. I have also understood that intentionally causing any interruption during the recording of statement is also a punishable offence. I have understood that my statement can be used against me or any other person or any organization as evidence during any departmental proceeding or in any Court of Law within the territory of India.

I can read, write and understand English & Hindi. For convenience I requested DRI officer to record my statement in the computer installed in DRI office and I undertake that I do not have any objection in recording my statement in the computer installed at DRI office. On being asked by the DRI officer, I am giving my statement in the following question and answer format-

Q1: Please introduce yourself.
Ans: My name is Ramesh Dubey. I reside with my parents and one elder brother at the above-mentioned address. My father works as a tram driver, my brother is Chartered Accountant and my mother is housewife. My educational qualification is higher standard (10^{th}).

Q2. What do you do for living?
Ans: Sir, I am a rider under Ola & Uber from last month and before that I was a salesman in Airtel, Vodafone (VI) and Jio from year of 2022 to March'2025. As a salesman, my work was to sell SIM cards of Airtel, VI and Jio and also, I used to collect money from shopkeepers and further handed over the same money to respective distributors.

before me
03/7/25
(M. Shravan)

03/07/25

Ramesh Dubey
3/7/25

ML

Q3. Please submit the details of your point of sale (POS) like name, ID and address.
Ans: Sir, for Airtel, name of POS was S G Telecom, ID: 9163517107 & address: 96 Shyama Prasad Mukherjee Road, Kolkata-700026. For Vodafone (VI), name of POS was Ramesh Telecom, ID: 9062280147 & address: can't remember. For Jio, name of POS was Ramesh Dubey, ID: 9051359484 & address: can't remember. On being asked, I state that respective distributors themselves declared POS address for all the 03 telecoms without my consent. So, I don't know the address of POS at this point of time.

Q4. Please see the Customer Application Form (CAF) of mobile numbers- 8981373444, 8981373433, 8981373434 & 8981373446. It can be seen that these numbers are almost in serial and all the numbers are registered in different person's names. Further, it can also be seen that all the 04 mobile numbers were activated or sold by you on single date i.e. 22.10.2024 at about 9~10 AM. Further, please see the Call detail records of above mentioned 04 mobile numbers wherein it can be seen that the users of above mentioned 04 mobile numbers had talked with each other's. During the investigation of the instant case, it is found that many persons had stated in their statements that one person named Shri Abhay Jha was the user of the mobile number- 8981373444 while the mobile number is registered in the name of one lady belong to other religion than Abhay Jha. It is looking very suspicious that all the numbers activated on same day, almost same time, registered in different persons but POS same and all the 04 persons had communicated with each other. Please offer your comments.
Ans: Sir, I used to sale SIM Cards at 4 Number Bridge, Park Circus Railway Station, then one day a person came to my POS and purchased 01 SIM card in his name. After 3 to 4 days, he again came to me and purchased 01 more Sim card from me in his own name. Thereafter, next week, he along with one person came at my POS and purchased 02 Sim cards in the name of the person who came with him. On that day, when I asked him about purchasing so many SIM cards, he requested me to give him some more SIM cards as he informed that he is in need of some SIM cards due to his work. When I enquired him about his work, he assured me for not using SIM cards in illegal means. On being asked by me, he informed me his name as Shri Abhay Jha and the name of the person with him as Shri Binod Singh. Thereafter, on his request, I provided him my mobile number as 9163517107. Then, he called me before 01 day of activation of these 04 SIM cards i.e. on 21.10.2024 and requested for 04 SIM cards in the name of other persons. Then, I activated 04 SIM cards in the name of different customers by way of issuing double SIM Cards. On being asked about way of activation of double SIM cards, I state that when any customer came to me for purchasing SIM card, I asked his/her Aadhar card number, then I used to fill his/her details in our telecom app. Thereafter, fingerprint of customer is required to activate the SIM card. In this way, I took finger print of customers twice and thus, I activated/issued 02 SIM cards in the name of 01 customer and I handed over 01 SIM card to the customer

before me
ME 03/7/25
(M. Eswar?)

ME 03/7/25

Ramesh Dubey
3/7/25

M3

on spot and another Sim card in his/her name be kept with myself. In this way, I issued 04 SIM cards duplicate and provided to Shri Abhay Jha and Shri Binod Singh on 22.10.2024.

Q5. How many SIM cards did you provide to Shri Abhay Jha and Shri Binod Singh in such manners?

Ans: Sir, as far I can recollect, I had provided them total 20-30 Sim cards issued/activated by way of fraudulent. I apologize for this act.

Q6. Why did you agree with Shri Abhay Jha and Shri Binod Singh to activate SIM cards in the name of other customers without their consent by way of fraudulent?

Ans: Sir, I had so much pressure from distributors for sale of SIM cards. When Shri Abhay Jha and Shri Binod Singh approached me for SIM cards, I get a chance to increase my sale. Apart from this, I also get a chance to earn more. That's why I agreed their proposal to issue SIM cards by way of fraudulent. On being asked, I state that I took Rs. 500 for each SIM card from Shri Abhay Jha and Shri Binod Singh.

Q7. Please see the picture of two person and state whether do you identify these persons?

Ans: Sir, first person who is in shirt, belongs to Shri Abhay Jha and second person in T-shirt is Shri Binod Singh.

before me
Me 03/7/25
(M. Ekram)

Me 03/9/25

Ramesh Dubey
3/7/25

Directorate of Revenue Intelligence, Kolkata

M4

Q8. Are you aware that one imported consignment of M/s Golden International which was held by DRI, Kolkata Zonal Unit in January'2025 and further examined on 27.01.2025 and during examination it was noticed that original imported goods had been exchanged/diverted with declared goods from the container?
Ans: No Sir, I don't know anything about import and export. I never did such type of import work and neither any of my family members worked in this line. I had never listened the name of M/s Golden International.

Q9. Where is Shri Abhay Jha currently and when did you met or talk with him lastly?
Ans: Sir, I met him lastly in March'2025 in park circus at my point of sale. My old phone was not working properly, so I destroyed my old phone and now I don't have mobile number of Shri Abhay Jha. I also don't know about his address.

Q10. Do you have anything more to add?
Ans: No Sir, I have nothing more to add. However, I wish to state that he used to come at my POS at about 09 to 10 AM, always whenever he came. He once informed me that he worked in a leather factory.
My above statement has been read by me and also DRI officers had clearly understood me all the contents of this statement in Hindi as well as in English. After being satisfied with my statement, I am being put my signature on all the 04 pages of this statement.

before me
03/7/25
(M. Sharan)

Ramesh Dubey
3/7/25

09/9/25

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

MS

File No- DRI/KZU/CF/ENQ-05/2025

CBIC-DIN-202507DDZ6000000DDE7

SUMMONS

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

To,

Shri Ramesh Dubey

93, Shyma Prasad Mukherjee Road,
(Tram Depot), Kolkata 700026

WHEREAS, I, **MOBASSIR EKRAM** am making inquiry in connection with **iuusance of SIM card used in realtion to import of misdeclared goods at Kolkata port** 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. **carry ID**
2. **record statement**
3. **furnish document available wth you, if any**

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 **2025-07-03** at **12:30:PM** at the office of **Directorate of Revenue Intelligence, Kolkata Zonal Unit, CBD 93, International Financial Hub, Action Area-CBD, New Town, Kolkata 700161**

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-complinace 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 **02** day of **July, 2025** at **New Town, Kolkata**

Name : **MOBASSIR EKRAM**

Signature : 02/7/25

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

मोबस्सीर एकराम / MOBASSIR EKRAM
वरिष्ठ आसूचना अधिकारी / Sr. Intelligence Officer
राजस्व आसूचना निदेशालय / Directorate of Revenue Intelligence
कोलकाता आंचलिक एकक / Kolkata Zonal Unit
सीबीडी 93, इंटरनेशनल फाइनेंशियल हब/CBD-93, International Financial Hub
एक्शन एरिया-सीबीडी, न्यु टाउन/Action Area-CBD, New Town
कोलकाता-700161 / Kolkata-700161

DIRECTORATE OF REVENUE INTELLIGENCE
KOLKATA

Seal of Office.

09/9/25

DIRECTORATE OF REVENUE INTELLIGENCE
KOLKATA

N11

Statement of Shri Tapan Shiuli S/o Shri Amrit Shiuli, aged about 47 years, resident of Purba Ranaghata, Mathurapur-I, South 24 Parganas, West Bengal-743338 recorded before the Senior Intelligence Officer, DRI Kolkata Zonal Unit on 10.07.2025 under section 108 of the customs act, 1962 in response to the summons dated 04.07.2025.

I, Tapan Shiuli S/o Shri Amrit Shiuli, aged about 47 years, resident of Purba Ranaghata, Mathurapur-I, South 24 Parganas, West Bengal-743338, having mobile no. 8918882128, email ID -NIL am giving the following statement before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Kolkata Zonal Unit today i.e. 10.07.2025 in response to the Summons dated 04.07.2025 issued under Section 108 of the Customs Act, 1962.

The officer has explained to me the provisions of Section 108 of the Customs Act, 1962, as well as the provisions of Section 229 and Section 267 of the Bhartiya Nyaya Sanhita, 2023 and also their implications. I have understood that giving false or fabricated statement is a punishable offence under the said laws. I have also understood that intentionally causing any interruption during the recording of statement is also a punishable offence. I have understood that my statement can be used against me or any other person or any organization as evidence during any departmental proceeding or in any Court of Law within the territory of India.

I can read and understand English and Bengali. I can also speak Hindi. For convenience I requested DRI officer to record my statement in the computer installed in DRI office and I undertake that I do not have any objection in recording my statement in the computer installed at DRI office. On being asked by the DRI officer, I am giving my statement in the following question and answer format-

Q1. Please introduce yourself in details and submit copy of your identity proof.
Ans: My Tapan Shiuli and his father's name is Shri Amrit Shiuli. I reside at Purba Ranaghata, Mathurapur-I, South 24 Parganas, West Bengal-743338 with my family members. I have been working as Tailor under M/s Aradhya at 1, Mahendra Roy Lane, Topsia, near Masjid, Kolkata, WB since last 10 years. I have submitted copy of my Aadhar Card No. 4256 9579 1782 as a token of identity proof. My mobile Number is 8918882128.

Q2. During the course of investigation related to importation of mis-declared goods, a mobile number 8981373434 was found to be used for communication for the purpose of clearing the mis-declared goods. Please offer your comment.
Ans: Sir, I didn't use above mobile number 8981373434. I don't know how above mobile number 8981373434 was procured in my name.

Q3. You are being shown a copy of CAF against mobile no. 8981373434, which is found to be registered in your name. Please state that did you ever use above mobile number or did you hand over the same mobile no. to any other person.

তপন শিউলি 10/7/25

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

Ans. I went through the CAF of mobile no. 8981373434 and put my dated signature over it as a token of proof of having seen. I have never used the said mobile no. 8981373434, neither has any member of my family ever used the said number. I didn't hand over the above mobile number to any other person. I don't know how above mobile no. has been procured in my name. On being asked, I state that I had purchased 2-3 SIM Cards last year from a Topsia based SIM vendor.

Q4. From where you had purchased the 2-3 SIM cards and why did you purchase 2-3 SIM cards?

Ans. Sir, I had purchased 2-3 SIM cards from a vendor near my working place i.e. near Topsia Masjid. I can give the location of the SIM Vendor with the help of Google map. Sir, the location of the SIM vendor is 22°32'20.6"N 88°22'30.5"E. The location is a bridge, however the vendor used to sell SIM cards under the bridge. I can identify him, if there is any photograph of the SIM Vendor. On being asked, I state that I didn't purchase all SIM cards at a time, but I purchased those SIM cards in the gap of 2-3 months. Sir, the Telecom company offers one month's Data and unlimited call for purchase of new SIM at Rs. 50/-, while the same service is being provided by the Telecom operator for Rs. 300/- for old SIM cards. So, for saving some money I purchased 2-3 SIM Cards in my name.

Q5. Please provide the details of those Mobile (SIM) numbers, which was purchased by you?

Ans. Sir, I used to destroy those SIM cards after expiry of the offer validity. I don't remember the mobile number of those 2-3 SIM cards.

Q6. You are being shown photograph of a Airtel SIM Vendor (Point of Sale Agent) Shri Ramesh Dubey, please try to identify him?

Ans. Sir, the person in the photograph is the Airtel SIM Vendor, from which I purchased 2-3 SIM cards by giving him Rs. 50/- each time.

Q7. Please state in details, what happened on that day, when you last purchased Airtel SIM card in your name from the Vendor (Point of Sale Agent) Shri Ramesh Dubey.

Ans. Sir, the person whose photograph I identified as Vendor of Airtel SIM Card, took my Aadhar Card details and asked me to punch my finger impression in a machine. I as per his direction punch my finger impression in machine. After few minutes the vendor again asked for punching my finger impression in the machine as first time the machine could not read my finger impression. I again do the same thing and this time the vendor gave me a Airtel SIM card after taking Rs. 50/-. After that I don't know, how did he procured SIM card in my name. Sir, I think the vendor might have illegally procured SIM(s) in my name with some malafide intention.

N3

Q8. Do you know any person(s) in the name of Shri Binod Kumar Singh and Shri Abhay Jha?

Ans. No Sir, I don't know any of the said persons.

Q9. Do you want to state anything else ?

Ans. I want to state that I never used the above mobile no. 8981373434 and I have no idea how above mobile number was procured in my name.

This said statement of mine has been voluntarily tendered without any fear, threat, coercion or promise. My statement is true and correct to the best of my knowledge and belief. As per my request, this statement has been typed in one of the office computers of DRI and the contents of this statement has also been explained to me in Bengali and English. On being completely satisfied with the facts and events recorded in this statement and also the way of recording the statement, I am putting my dated signature on my statement. I shall present myself as and when required by the DRI for the purpose of investigation.

ওমর ফিরোজ মল্লী 10/7/25

before me
10/7/25
(M. Ekram)

09/9/25

N4

File No- DRI/KZU/AS/ENQ-05/2025/1622 **CBIC-DIN-202507DDZ60000444AF5**

SUMMONS

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

To,

Shri Tapan Shiuli S/o Ondsay Shiuli

Purba Ranaghat, Mathurapur-1, South 24 Parganas, PIN- 743338

WHEREAS, I, **MOBASSIR EKRAM** am making inquiry in connection with **import of goods by M/s Golden Internation at Kolkata Port** 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. **carry ID**
2. **record statement**
3. **furnish document**

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 **2025-07-10** at **12:00:PM** at the office of **Directorate of Revenue Intelligence, Kolkata Zonal Unit, CBD 93, International Financial Hub, Action Area-CBD, New Town, Kolkata 700161**

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-complinace 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 **04** day of **July, 2025** at **New Town, Kolkata**

Name : **MOBASSIR EKRAM**

Signature : 04/7/25

09/9/25

Designation : **Superintendent / Appraiser / Senior Intelligence Officer**

मोबस्सीर एकराम/MOBASSIR EKRAM
वरिष्ठ आसूचना अधिकारी/Senior Intelligence Officer
राजस्व आसूचना निदेशालय/Directorate of Revenue Intelligence
कोलकाता आंचलिक एकक/Kolkata Zonal Unit
सीबीडी 93, इंटरनेशनल फाइनेंशियल हब/CBD-93, International Financial Hub
एक्शन एरिया-सीबीडी, न्यु टाउन/Action Area-CBD, New Town
कोलकाता-700161/Kolkata-700161

DIRECTORATE OF REVENUE INTELLIGENCE
सत्यमेव जयते
KOLKATA

Seal of Office

ORDER UNDER SECTION 110(1) OF THE CUSTOMS ACT, 1962

DIN-20250707DDZ6000000AD45.

01.

To
The Manager,
Phonex Logistics Private Limited,
Santoshpur Station Rd, Near Nature Park,
Makalhati Mauza, Kolkata-700066.

Whereas I, Manjeet Kumar Dutta, Intelligence Officer, DRI, Kolkata Zonal Unit, have reasons to believe, that the goods specified in Sl. No. 1 of the schedule below imported by M/s Golden International (IEC- DOLPM6658N) was removed and then exchanged with the goods mentioned at Sl. No. 2 of the schedule below. As per intelligence, the original goods were 26.80 MT of split betel nuts, which were removed and subsequently exchanged with white coloured Gypsum Compound after tampering the container No. UESU5023537/40'. Further, the scanning images dated 28.12.2024 and 28.01.2025 of the container No. UESU5023537/40 suggests that the nature of the goods has been intentionally changed. The weight of the container (including goods) was also found to be different at the time of examination. The proprietor of M/s Golden International has refused to claim the import goods. Preliminary investigation suggests that the goods at Sl. No. 1 were removed and then exchanged with declared goods (at S. No. 2) by tampering the above container No. UESU5023537/40, currently placed at Phonex CFS and hence the schedule below goods are liable to confiscation under Section 111 and 119 of the Customs Act, 1962. The goods currently available in container No. UESU5023537/40', i.e., white coloured Gypsum Powder mentioned at Sl. No. 2 of the schedule is not practicable to seize.

Now, therefore, in exercise of the powers vested in me under Section 110(1) of the Customs Act, 1962, I do hereby order, that you, the Custodian of the said goods shall not remove, part with or otherwise deal with the said goods except with my prior permission.

Given under my hand and seal this 10th day of July, 2025.

Seizing Officer
मंजीत कुमार दत्ता/MANJEET KUMAR DUTTA
आसूचना अधिकारी/ Intelligence Officer
राजस्व आसूचना निदेशालय/Directorate of Revenue Intelligence
कोलकाता आंचलिक एकक/Kolkata Zonal Unit
कोलकाता–७०००७१/Kolkata - 700071

Date: 10-07-2025
File No. DRI/KZU/AS/ENQ-05/2025/1673/1674/1675

(SCHEDULE)

Sl. No	Container No.	Description of goods	Quantity (in MTs)	Value of goods	Customs Bottle Seal No.
1	UESU5023537/40'	Split Areca/Betel Nuts (Removed and exchanged with declared goods)	26.80	1,45,33,018/-	KC467659
2		While Coloured Gypsum Powder	26.80	4,59,888/-	
		Total	**53.60**	**1,49,92,906/-**	

****Value computed in pursuance of the Notification No. 03/2025 - Customs (N.T.) dated 15.01.2025 read with the Exchange Rate Notification No. 04/2024 dated 18.01.2025.***

Copy to:

(1) The DC/AC of Customs, Phonex Container Freight Station, Santoshpur Station Rd, Near Nature Park, Makalhati Mauza, Kolkata-700066.

(2) M/s Golden International (IEC- DOLPM6658N), Prop. Smt. Parvin Bibi Mondal W/o Shri Ahammad Ali Mandal resident of Itinda, Dakhin Nikharipara, P.S. Bashirhat, Dist. North 24 Pgs. (WB), PIN-743292.

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA
DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

P1

GI

GOLDEN INTERNATIONAL
Wed, 18 Dec 2024 05:23:57 +0000

To "Documentation Kolkata" <docccu@cslindia.net>, "NVOCC" <nvocc@cslindia.net>, "Tapan Ghosh" <tapan@cslindia.net>, "Mktgccu Kolkatta" <mktgccu@cslindia.net>, "Imports Kolkata" <importskolkata@cslindia.net>

Cc "phonextraders@yahoo.com" <phonextraders@yahoo.com>, "impsales@phonexgroup.com" <impsales@phonexgroup.com>, "impmktg@phonexgroup.com" <impmktg@phonexgroup.com>, "impmktg1@phonexgroup.com" <impmktg1@phonexgroup.com>

This is the first email you've received from this external sender.

Do not click links or open attachments unless it is an email you expected to receive.

Sir

Please shift the container to Phoriex CFS form Port without fail.

Container No - UESU5023537

BL No - SWENPKGCCU2412871

Vessel - FSL KELANG V. 244W

@phonex team

Please take care of the same.

Best Regards
Mr. Mahadev

Golden International
+91 89813 73444

09/9/25

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

भारत सरकार

GOVERNMENT OF INDIA

सीमा शुल्क प्रधान आयुक्त का कार्यालय (पत्तन)

OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (PORT)

सीमा शुल्क सदन, 15/1 स्ट्रैण्डरोड, कोलकाता– 700001

CUSTOM HOUSE, 15/1 STRAND ROAD, KOLKATA- 700001

टेलीफोन / TELEPHONE: 91-33-22436493.

DIN: 20250776NN0000666CA7

To,
M/s Golden International (IEC- DOLPM6658N),
Prop. Smt. Parvin Bibi Mondal W/o Shri Ahammad Ali Mandal
resident of Itinda, Dakhin Nikharipara, P.S. Bashirhat,
Dist. North 24 Pgs. (WB), PIN-743292
(email ID: goldeninternationaldecor@gmail.com and
goldenfishcentre@gmail.com)

Sub: - Intimation of extension of period by a further period of three months in terms of proviso to section 110(2) of the Customs Act, 1962-reg

Please refer to the seizure of goods in respect of Container No. UESU5023537, covered under Bill of Entry No. 7933679 dated 22.01.2025, pertaining to your firm, M/s Golden International. The said container was initially placed on hold on **26.01.2025** by the Directorate of Revenue Intelligence, Kolkata Zonal Unit, based on specific intelligence indicating mis-declaration of goods. Upon examination on 27.01.2025, it was observed that the container bore signs of tampering, including visible cuts and holes. Consequently, the goods were seized on **10.07.2025** under the provisions of Section 110 of the Customs Act, 1962, on the reasonable belief that the goods were liable for confiscation under Sections 111 and 119 of the said Act.

09/9/25

2. In accordance with Section 110(2) of the Customs Act, 1962, the Show Cause Notice in respect of the aforesaid seizure is required to be issued within a period of six months from the date of seizure, i.e., by 25.07.2025. However, the first proviso to Section 110(2) provides that this period may be extended by a further

Parvin Bibi Mondal 25/7/25

period of six months, subject to recording of reasons and issuance of intimation to the concerned person.

3. In view of the request received from the DRI, Kolkata Zonal Unit, and after careful examination of the facts of the case, it has been noted that the investigation is linked to a highly organized smuggling syndicate involved in the illicit import of Betel Nuts of foreign origin, through mis-declaration and tampering of containers. The key persons believed to be involved have not appeared in response to summons and continue to remain untraceable, thereby hampering the investigation. Further, new leads have emerged requiring the investigation to be broadened to identify additional individuals and entities connected with the operation. As the case is at a critical stage, additional time is essential to complete the inquiry in a comprehensive manner and issue a Show Cause Notice.

4. Accordingly, I, being the competent authority under the first proviso to Section 110(2) of the Customs Act, 1962, hereby extend the period for issuance of the Show Cause Notice by a further period of three months, i.e., up to **24.10.2025**. This intimation is being issued to you in compliance with the statutory requirement under the said proviso.

This is for your intimation and necessary record.

Digitally signed by
Atul Saxena
Date: 23-07-2025
16:20:18

[Atul Saxena]
Principal Commissioner of Customs (Port)
Customs House, Kolkata

Date: 23-07-2025

Copy to,
The Additional Director General, DRI, KZU

Parvin Bibi Mondal

25/7/25

File No- DRI/KZU/AS/ENQ-05/2025 CBIC-DIN-202507DDZ6000000B159

SUMMONS

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

To,

Shri Oliur Rahman (Prop- Rahman Enterprises)

Paschim Para, Trimohini, Basirhat, North 24 pgs

WHEREAS, I, **MOBASSIR EKRAM** am making inquiry in connection with **import of goods by M/s Golden Internation at Kolkata Port** 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. **carry ID**
2. **record statement**
3. **furnish document available wth you, if any**

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 **2025-07-31** at **12:00:PM** at the office of **Directorate of Revenue Intelligence, Kolkata Zonal Unit, CBD 93, International Financial Hub, Action Area-CBD, New Town, Kolkata 700161**

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-complinace 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 **25** day of **July, 2025** at **basirhat**

Name : **MOBASSIR EKRAM**

Signature :

Designation : **Superintendent / Appraiser / Senior Intelligence Officer**

मोबस्सीर एकराम / MOBASSIR EKRAM
वरिष्ठ आसूचना अधिकारी / Sr. Intelligence Officer
राजस्व आसूचना निदेशालय / Directorate of Revenue Intelligence
कोलकाता आंचलिक इकाई / Kolkata Zonal Unit
सीबीडी 93, इंटरनेशनल फाइनेंशियल हब / CBD-93, International Financial Hub
एक्शन एरिया–सीबीडी, न्यू टाउन / Action Area-CBD, New Town
कोलकाता-700161 / Kolkata-700161

Seal of Office.

Statement of Shri Waliur Rahaman S/o Habibur Rahaman Gazi, aged about 36 years, prop. of Rahaman Enterprise, resident of Trimohini Paschim Para, Basirhat, P.S. Basirhat(M), North 24 Parganas, Basirhat College, West Bengal, 743412 recorded before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Kolkata Zonal Unit on 31.07.2025 in response to the summons issued on 25.07.2025 in terms of Section 108 of the Customs Act, 1962.

I, Waliur Rahaman S/o Habibur Rahaman Gazi, prop. of Rahaman Enterprise, resident of Trimohini Paschim Para, Basirhat, Basirhat(M), North 24 Parganas, Basirhat College, West Bengal, 743412, am giving this statement voluntarily before the DRI Officer today i.e. on 31.07.2025 in response to the summons dated 25.07.2025 issued to me u/s 108 of the Customs Act, 1962. I have been explained the provisions of Section 108 of the Customs Act, 1962 and also relevant sections of Bhartiya Nyaya Sanhita 2023. I understand that giving false or fabricated statement in the present proceedings would be a punishable offence under the aforesaid provisions of law. I also came to know that my statement can be used as evidence either against me and/or any person and/or company in any court of law within the territory of India. I am also told that this inquiry shall be deemed to be a judicial proceeding within the meaning of Bhartiya Nyaya Sanhita 2023.

I passed 9th class and can read, write and understand Bengali and English. However, I am not used to writing and my handwriting is not good, therefore I requested one of the DRI officers to type my statement in one of the computers as per my version. On being asked by the DRI officer, I am giving my statement in the following question and answer format :-

Q1: Please introduce yourself in details.

Ans: My name is Waliur Rahaman and my father's name is Habibur Rahaman Gazi. I reside at Trimohini Paschim Para, Basirhat, Basirhat(M), North 24 Parganas, Basirhat College, West Bengal, 743412. I am proprietor of M/s Rahaman Enterprise. I reside with my mother Smt. Anwara Bibi, wife Smt. Sarminara Parvin and two children at my above noted residence. I reside on rent at Digha Mohana Fish Market. I studied upto class IXth from Basirhat Town High School. I have submitted copy of my Aadhar Card No. 4388 1573 8436 as my identity proof.

Q2: Please state your mobile number(s) and email ID(s).

Ans: My mobile numbers are 9593918761 and 9851805035. On being asked, I state that both the numbers are registered in my name. My email ID are waliurrahaman007@gmail.com and rahamanenterprise7860@gmail.com.

Q3: Please state your profession/business.

before me 31/7/25 (M. Saran)

Waliur Rahaman 31.7.25

Ans: I purchase various types of fishes from the fish market of Digha and sell the same to different purchasers of Digha and Bashirhat on commission basis. By selling fish I earn around 30,000/- per month. I use to reside on rent at Digha for 8-9 months a year. I obtained IEC Certificate in the name of my company M/s Rahaman Enterprise (BHXPR8870C), which I obtained in the year 2018 for the purpose of import and export of fish and vegetables. After lockdown I did few exports through Ghojadanga LCS in the name of my company M/s Rahaman Enterprise. Thereafter, I didn't export any goods through my IEC.

Q4: In the statement dated 04.02.2025, one Shri Ahamad Ali Mondal of M/s Golden International had stated that he had given Rs. 5,00,000/- to you. Do you know him. Do you agree with the facts?

Ans: Sir I know Shri Ahamad Ali Mondal. He lives in Itinda, Basirhat. I took Rs. 5,00,000/- from Shri Ahamad Ali Mondal for my fish business. Shri Ahamad Ali Mondal had transferred above money to my account. However, the concerned bank authority has freezed my said account. As I have so many loans in the bank, hence the bank has automatically deducted all money including Rs. 5,00,000/- from my bank account.

Q5: Apart from the above export did you ever import any goods in the name of your company M/s Rahaman Enterprise (BHXPR8870C)?

Ans: Sir, as far as I remember during the month of March, 2024, Shri Ahamad Ali Mondal had asked me to give copies of my IEC Certificate, GST Certificate, PAN Card, Aadhar Card for the purpose of import of some goods. As I was in dire need of work as well as money, so I accepted his offer for import of goods in the name of my company M/s Rahaman Enterprise (BHXPR8870C). Shri Ahamad Ali Mondal had offered me Rs. 8,000/- for import of one consignment.

Q6: Whom did you submitted copies of your IEC Certificate, GST Certificate, PAN Card, Aadhar Card?

Ans: Sir, I had submitted copies of IEC Certificate, GST Certificate, PAN Card, Aadhar Card to Shri Ahamad Ali Mondal over WhatsApp. As per instruction of Shri Mondal I also forwarded these documents to one Shri Rajesh Sah over WhatsApp. On being asked, I deleted all the communications exchanged between me and Shri Rajesh Sah. I also deleted all the communications exchanged between me and Shri Ahamad Ali Mandal.

Q7: Why did you forward documents to Shri Rajesh Sah, when you don't know him?

Ans: Sir, Shri Ahamad Ali Mondal had introduced me to Shri Rajesh Sah. In March, 2024 Shri Mondal brought me to the office of Shri Rajesh Sah located at New Town Area for

Before me 31/7/25 (M. Sharma)

Waliar Rahm 31.7.25

discussing about import of goods in the name of M/s Rahaman Enterprise and M/s Golden Enterprise. On being asked, I state that I met with said Shri Rajesh Sah once. On being asked, Shri Rajesh Sah used to call me over WhatsApp for import of goods in the name of my company. However, he never disclosed the description of goods which he wants to import.

Q7: Please give details of your import consignments imported in the name of M/s Rahaman Enterprise?

Ans: Sir, as of now two import consignment were imported by Shri Rajesh Kumar Sah in the name of M/s Rahaman Enterprise – (1) vide Air Waybill No. 618-30778871 Singapore Airlines Limited and (2) vide Bill of Entry No. 7359595 dated 20.12.2024. In the first import consignment Lab grown Gem Quality Rough Diamond were imported by Shri Rajesh Kumar Sah. However, the import goods were returned, as informed to me by Shri Ahamad Ali Mandal. I saw that in the Bill of Entry No. 7359595 dated 20.12.2024, goods were mentioned as CK-1-2IN1 Gypsum Compound Blue.

Q8: Please give the name and details of the Customs Broker of the goods imported under Bill of Entry No. 7359595 dated 20.12.2024?

Ans: Sir, I don't know the name of the Customs Broker of the above Bill of Entry.

Q9: Please give the details of the supplier of the goods imported under Bill of Entry No. 7359595 dated 20.12.2024?

Ans: Sir, I also don't know the name of the supplier of the import goods. Shri Rajesh Sah knows the name and details of the Supplier and Customs Broker.

Q10: Did you take delivery of the goods imported under Bill of Entry No. 7359595 dated 20.12.2024?

Ans: Sir, I didn't take delivery of the goods imported under Bill of Entry No. 7359595 dated 20.12.2024.

Q11: As you are stating that you did not take delivery of the import goods, so who took the delivery of the goods?

Ans: Sir, I forwarded copies of IEC Certificate, GST Certificate, PAN Card, Aadhar Card and by using these documents Shri Rajesh Sah had imported goods under Bill of Entry No. 7359595 dated 20.12.2024. As per direction of Shri Rajesh Sah I also forwarded the registered email ID and password of M/s Rahaman Enterprise. The above goods had been imported by Shri Rajesh Sah fraudulently and he took delivery of the imported goods,

before me
31/7/25
(M. Sharma)

31/7/25

Waliur Rahaman
31.7.25

Q12: Please state the description of the good imported in the name of M/s Rahaman Enterprise?

Ans: Sir, Shri Rajesh Sah never disclosed the description of import goods to me. I saw in the Bill of Entry 7359595 dated 20.12.2024, the description of the goods mentioned as CK-1-2IN1 Gypsum Compound Blue, but I never took the delivery of the goods. Shri Rajesh Sah had misused my IEC and imported mis-declared goods in the name of M/s Rahaman Enterprise.

Q13: Do you have any idea what was the actual goods imported in the name of M/s Rahaman Enterprise?

Ans: Sir, in the month of January, 2025 Shri Ahamad Ali Mondal had called me and asked for changing password of the email ID of M/s Rahaman Enterprise, then I asked him what was the problem, then he called me that mis-declared goods were imported in the name of his company i.e. M/s Golden International and also in the name of my company i.e., M/s Rahaman Enterprise. On being asked, now I came to know that mis-declared goods were imported by Shri Rajesh Sah in the name of M/s Rahaman Enterprise and Shri Rajesh Sah had took the delivery of the mis-declared goods.

Q14: You are being shown photographs of two persons, please try to identify them.

Jaliur Rahman
31.7.25

Waliur Rahaman
31.7.25

Ans: Sir, the first photograph is of Shri Rajesh Sah and the second photograph is of Shri Abhay Kumar Jha.

Q15: Do you know Shri Abhay Jha?

Ans: Sir, Shri Rajesh Kumar Sah had shared the number of Shri Abhay Kumar Jha and told me that Shri Abhay Kumar Jha is the CHA for clearance of my import goods at Air Cargo Complex. As per direction of Shri Rajesh Kumar Sah, I met Shri Abhay Kumar Jha once at Girish Park Area for clearance of goods imported under Air Waybill No. 618-

before me
31/7/25

Waliur Rahaman
31.7.25

30778871 dated 22.05.2024. I asked Shri Abhay Kumar Jha to come with me at Air Cargo Complex for clearance of the goods imported by Shri Rajesh Kumar Sah, then he refused to come with me, thereafter I also didn't take delivery of the import goods. Thereafter, I didn't meet with Shri Abhay Kumar Jha.

Q16: Please give the contact numbers of Shri Rajesh Sah and Shri Abhay Kumar Jha.

Ans: Sir, the mobile number of Shri Rajesh Sah is 8580011850 and 9830822433. I don't have the mobile number of Shri Abhay Kumar Jha. On being asked I state that due to fear I had deleted the chats with Shri Rajesh Sah once I received the summons.

Q17: Did you talk to Shri Rajesh Sah recently?

Ans: Sir, yesterday I talked with Shri Rajesh Sah and asked for details of the goods imported under Bill of Entry No. 7359595 dated 20.12.2024. He refused to provide any details of the above consignment and directed me to talk with Shri Abhay Kumar Jha and cut the phone.

Q18: Any other information you want to share?

Ans: I don't have anything to add. I assure to share my bank account statement over e-mail group2.drikzu@gov.in to your office by coming Monday. I will also provide the details of the office address of Shri Rajesh Sah.

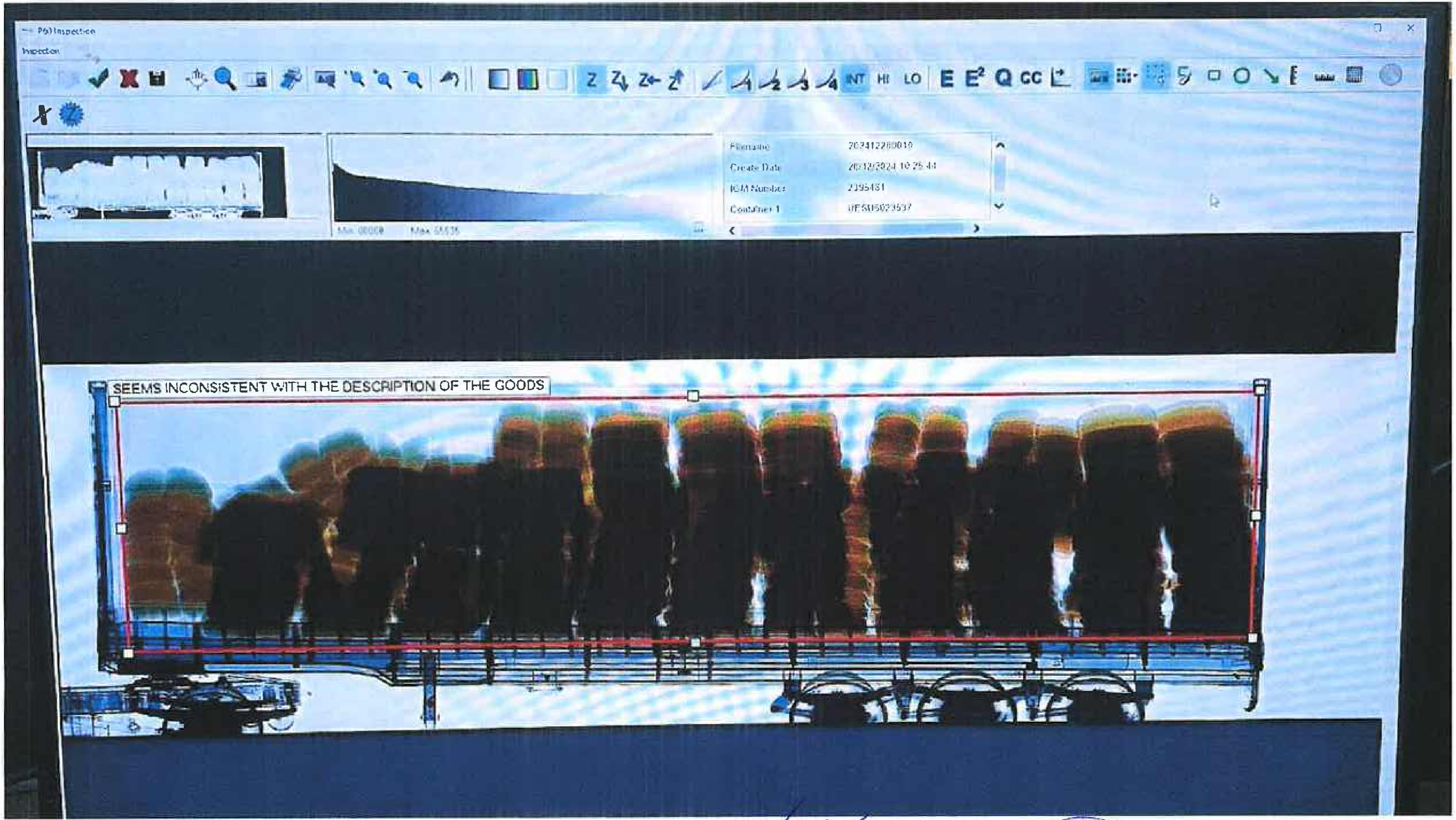
My above statement running from page 1 to 5 is given voluntarily by me without any fear, pressure, threat, pressure or coercion. This statement has been typed and printed by a DRI officer as per my submission and version. I have read the typed and printed statement and have also been explained the same in Bengali. Having been fully satisfied with the facts and events recorded in my statement, I am putting my dated signature on each page of this statement.

01/9/25

Before me
31/7/25
(M. Shray
SSO)

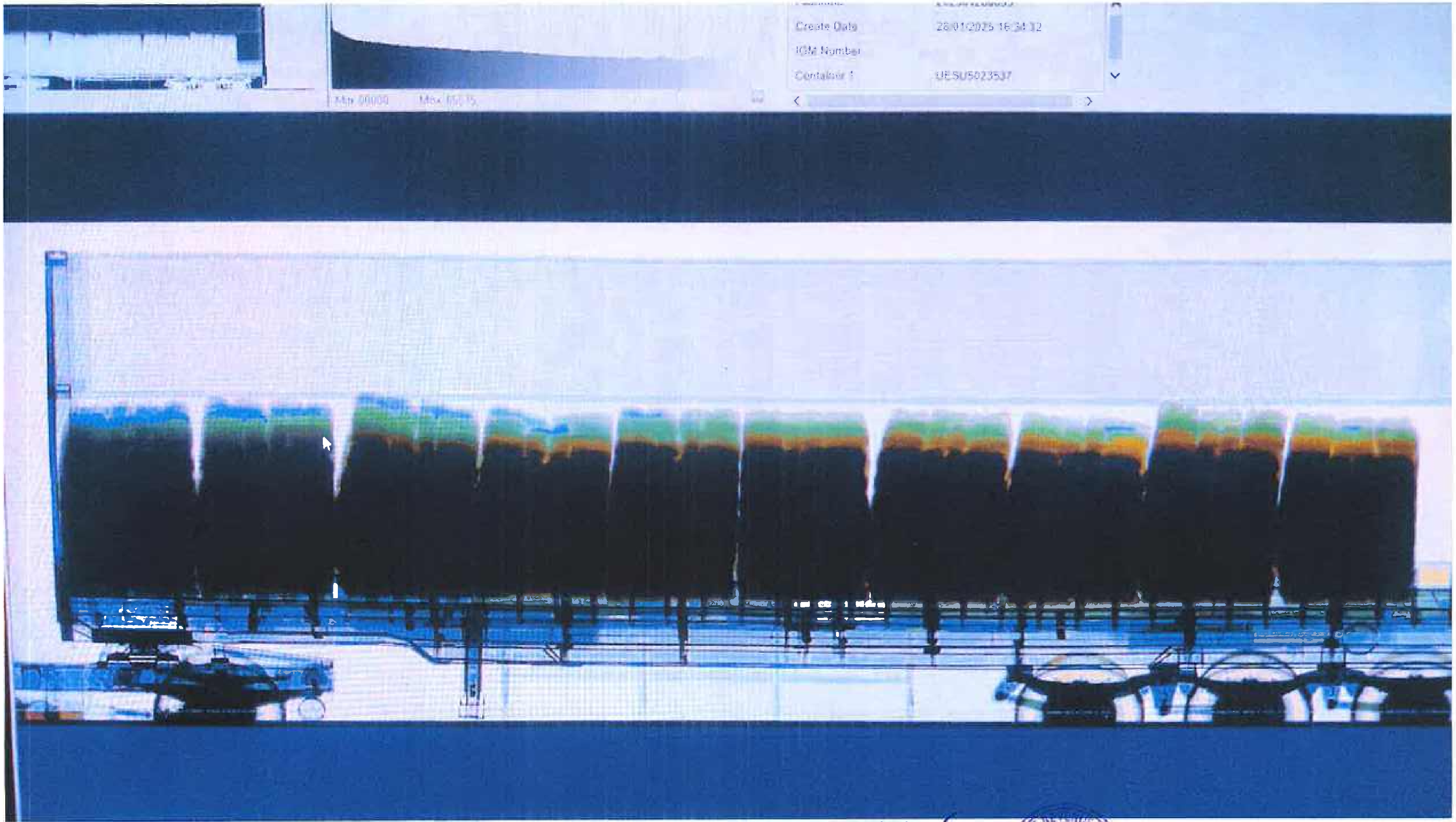
Waliur Rahman
31.7.25

R1



Inspection
Filename
Create Date
ICM Number
Container 1
SEEMS INCONSISTENT WITH THE DESCRIPTION OF THE GOODS

R2



DIRECTORATE OF REVENUE INTELLIGENCE
KOLKATA

CAIU - 8242810 SI

Sourav

From: GOLDEN INTERNATIONAL <goldeninternationaldecor@gmail.com>
Sent: 11 December 2024 12:26
To: Importdesk
Cc: srabani@austerelogistics.com; Sourav; Debjit; phonextraders@yahoo.com; impsales@phonexgroup.com; impmktg1@phonexgroup.com; imp.ccu; impmktg@phonexgroup.com
Subject: Re: ARRIVAL NOTICE //// vessel : HONG JIA 11 V. 2448E //// ETA CCU : 12.12.2024 /// MBL No. ASLPKGCCU240434

Sir/Mam

Please move to phonex cfs without fail.

Best Regards
Mr. Mahadev
Golden International
+91 89813 73444

On Wed, 11 Dec 2024 at 12:24 PM, Importdesk <importdesk@austerelogistics.com> wrote:

Dear Sir,

Please find attached Arrival information of the cargo import vessel : **HONG JIA 11 V. 2448E**

ETA CCU : 12.12.2024

Following document are to be submitted for issuing D.O if MBL Only.

➔ For Factory delivery
1.MBL with proper endorsement
2.LOI (format attached)
3.Payment as per our invoice
4.Copy of Invoice.
5. Consignee Authorization letter for CHA
6. Insurance copy (For Nepal Container Only)

Me 2/2/25

If the documents include the House Bills of lading then following documents will be required.

➔ For Factory delivery
1.MBL with proper endorsement
2.LOI (format attached) (02 LOI required consignee & agent)
3.Payment & Invoice

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

AUSTERE LOGISTICS PVT. KOLKATA

20/02/2025

S2

4.HBL with Proper Endorsement
6. NOC from Agent
7. Consignee Authorization letter for CHA
8. Insurance copy (For Nepal Container Only)

PLEASE PROVIDE CONSIGNEE'S SIGNATURE BANK VERIFICATION ON BOND. (MANDATORY)

Pls note import security deposit INR 10000/20' & INR 20000/40' (LOCAL CARGO)

Pls note import security deposit INR 20000/20' & INR 40000/40' (NEPAL CARGO)

Pls note import security deposit refund only process every Friday (2PM TO 6PM)

Thanks & Regards

Sanchita

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3RD FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Contact No:7605014787

Direct no: +91 33 48045468
Email:-importdesk@austerelogistics.com

Lognet global

04/9/25

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

AUSTERE LOGISTICS PVT. LTD. KOLKATA

26/08/2025

S3

Sourav

From:	GOLDEN INTERNATIONAL <goldeninternationaldecor@gmail.com>
Sent:	11 December 2024 12:33
To:	Importdesk
Cc:	srabani@austerelogistics.com; Sourav; Debjit; phonextraders@yahoo.com; impmktg@phonexgroup.com; impmktg1@phonexgroup.com; impsales@phonexgroup.com
Subject:	Re: ARRIVAL NOTICE //// vessel : HONG JIA 11 V. 2448E //// ETA CCU : 12.12.2024 /// MBL No. ASLPKGCCU240436

Sir/Mam

Noted.

Also please arrange to move to phonex cfs.

Vessel ETA 15/12/2024.

Please confirm on return mail.

@phonex cfs please keep a track.

Best Regards
Mr. Mahadev
Golden International
+91 89813 73444

On Wed, 11 Dec 2024 at 12:30 PM, Importdesk <importdesk@austerelogistics.com> wrote:

REVISED IN BL NO: ASLPKGCCU240436

Pls note import security deposit INR 10000/20′ & INR 20000/40′ (LOCAL CARGO)

Pls note import security deposit INR 20000/20′ & INR 40000/40′ (NEPAL CARGO)

Pls note import security deposit refund only process every Friday (2PM TO 6PM)

Thanks & Regards

Sanchita

09/9/25

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

AUSTERE LOGISTICS PVT. LTD. KOLKATA

Sourav 26/08/2025

54

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3RD FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Contact No:7605014787

Direct no: +91 33 48045468
Email:-importdesk@austerelogistics.com

From: Importdesk <importdesk@austerelogistics.com>
Sent: 11 December 2024 12:24
To: 'GOLDENINTERNATIONALDECOR@GMAIL.COM' <GOLDENINTERNATIONALDECOR@GMAIL.COM>
Cc: srabani@austerelogistics.com; 'Sourav' <ccuops@austerelogistics.com>; 'Debjit' <accounts@austerelogistics.com>
Subject: ARRIVAL NOTICE //// vessel : HONG JIA 11 V. 2448E //// ETA CCU : 12.12.2024 /// MBL No. ASLPKGCCU240434

Dear Sir,

Please find attached Arrival information of the cargo import vessel : **HONG JIA 11 V. 2448E**

ETA CCU : 12.12.2024

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

Following document are to be submitted for issuing D.O if MBL Only.

➔ **For Factory delivery**
1.MBL with proper endorsement

AUSTERE LOGISTICS PVT. LTD. KOLKATA

Sourav Pal
26/08/2025

35

2.LOI (format attached)
3.Payment as per our invoice
4.Copy of Invoice.
5. Consignee Authorization letter for CHA
6. Insurance copy (For Nepal Container Only)

If the documents include the House Bills of lading then following documents will be required.

➔ **For Factory delivery**
1.MBL with proper endorsement
2.LOI (format attached) (02 LOI required consignee & agent)
3.Payment & Invoice
4.HBL with Proper Endorsement
6. NOC from Agent
7. Consignee Authorization letter for CHA
8. Insurance copy (For Nepal Container Only)

PLEASE PROVIDE CONSIGNEE'S SIGNATURE BANK VERIFICATION ON BOND. (MANDATORY)

Pls note import security deposit INR 10000/20' & INR 20000/40' (LOCAL CARGO)

Pls note import security deposit INR 20000/20' & INR 40000/40' (NEPAL CARGO)

Pls note import security deposit refund only process every Friday (2PM TO 6PM)

Thanks & Regards

Sanchita

09/9/25

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3RD FLOOR ROOM NO.301
KOLKATA 700017
INDIA

DIRECTORATE OF REVENUE INTELLIGENCE * KOLKATA *

26/08/2025

S6

Contact No:7605014787

Direct no: +91 33 48045468
Email:-importdesk@austerelogistics.com

Logonet global

09/9/25

AUSTERE LOGISTICS PVT. LTD.
KOLKATA

26/08/2025

DIRECTORATE OF REVENUE INTELLIGENCE
KOLKATA

Sz

Sourav

From: Rahman Khan <rahmankhan19751976@gmail.com>
Sent: 11 December 2024 12:34
To: Importdesk
Cc: srabani@austerelogistics.com; Sourav; Debjit; phonextraders@yahoo.com; impsales@phonexgroup.com; impmktg1@phonexgroup.com; impmktg@phonexgroup.com
Subject: Re: ARRIVAL NOTICE //// vessel : HONG JIA 11 V. 2448E //// ETA CCU : 12.12.2024 /// MBL No. ASLPKGCCU240434

Dear Sir

Please move the container from port to phonex cfs.

Team Phonex please do the needful for the same.

Rgds
Rahaman Khan
+918981373434

On Wed, 11 Dec 2024 at 12:29 PM, Importdesk <importdesk@austerelogistics.com> wrote:

Dear Sir,

Please find attached Arrival information of the cargo import vessel : **HONG JIA 11 V. 2448E**

ETA CCU : 12.12.2024

Following document are to be submitted for issuing D.O if MBL Only.

➔ **For Factory delivery**
1.MBL with proper endorsement
2.LOI (format attached)
3.Payment as per our invoice
4.Copy of Invoice.
5. Consignee Authorization letter for CHA
6. Insurance copy (For Nepal Container Only)

M 02/9/25

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

If the documents include the House Bills of lading then following documents will be required.

➔ **For Factory delivery**
1.MBL with proper endorsement
2.LOI (format attached) (02 LOI required consignee & agent)

AUSTERE LOGISTICS PVT. LTD. KOLKATA

Sourav Dhl
26/08/2025

58

3.Payment & Invoice
4.HBL with Proper Endorsement
6. NOC from Agent
7. Consignee Authorization letter for CHA
8. Insurance copy (For Nepal Container Only)

PLEASE PROVIDE CONSIGNEE'S SIGNATURE BANK VERIFICATION ON BOND. (MANDATORY)

Pls note import security deposit INR 10000/20' & INR 20000/40' (LOCAL CARGO)

Pls note import security deposit INR 20000/20' & INR 40000/40' (NEPAL CARGO)

Pls note import security deposit refund only process every Friday (2PM TO 6PM)

Thanks & Regards

Sanchita

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3RD FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Contact No:7605014787

Direct no: +91 33 48045468
Email:-importdesk@austerelogistics.com

Lognet global

Mc 9/9/25

26/08/2025

AUSTERE LOGISTICS PVT. LTD KOLKATA

S9

Sourav

From: GOLDEN INTERNATIONAL <goldeninternationaldecor@gmail.com>
Sent: 16 January 2025 13:42
To: Importdesk
Cc: Debjit; srabani@austerelogistics.com; Sourav
Subject: Re: DO //// vessel : HONG JIA 11 V. 2448E //// ETA CCU : 12.12.2024 /// MBL No. ASLPKGCCU240436

Dear Team

Please allow to offload the MTY at Plot we will pay the damage charges if any.

Best Regards
Mr. Mahadev
Golden International
+91 89813 73444

On Wed, 15 Jan 2025 at 5:59 PM, Importdesk <importdesk@austerelogistics.com> wrote:

EXTN DO

Pls note import security deposit INR 10000/20' & INR 20000/40' (LOCAL CARGO)

Pls note import security deposit INR 20000/20' & INR 40000/40' (NEPAL CARGO)

Pls note import security deposit refund only process every Friday (2PM TO 6PM)

Thanks & Regards

Sanchita

08/9/25

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3RD FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Sourav Dal
26/08/2025

LOGISTICS PVT. LTD.

DIRECTORATE OF REVENUE INTELLIGENCE
KOLKATA

S10

Contact No:7605014787

Direct no: +91 33 48045468
Email:-importdesk@austerelogistics.com

From: Importdesk <importdesk@austerelogistics.com>
Sent: 15 January 2025 16:49
To: 'Debjit' <accounts@austerelogistics.com>; 'GOLDEN INTERNATIONAL' <goldeninternationaldecor@gmail.com>
Cc: 'srabani@austerelogistics.com' <srabani@austerelogistics.com>; 'Sourav' <ccuops@austerelogistics.com>
Subject: RE: ARRIVAL NOTICE //// vessel : HONG JIA 11 V. 2448E //// ETA CCU : 12.12.2024 /// MBL No. ASLPKGCCU240436

Dear Sir,

Please find the attached SLOT fyr.

Pls note import security deposit INR 10000/20' & INR 20000/40' (LOCAL CARGO)

Pls note import security deposit INR 20000/20' & INR 40000/40' (NEPAL CARGO)

Pls note import security deposit refund only process every Friday (2PM TO 6PM)

Thanks & Regards

Sanchita

09/9/25

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3RD FLOOR ROOM NO.301

Sourav Ali
29/08/2025

S11

KOLKATA 700017
INDIA

Contact No:7605014787

Direct no: +91 33 48045468
Email:-importdesk@austerelogistics.com

lognet global

From: Debjit <accounts@austerelogistics.com>
Sent: 15 January 2025 16:29
To: GOLDEN INTERNATIONAL <goldeninternationaldecor@gmail.com>
Cc: Importdesk <importdesk@austerelogistics.com>; srabani@austerelogistics.com; Sourav <ccuops@austerelogistics.com>
Subject: Re: ARRIVAL NOTICE //// vessel : HONG JIA 11 V. 2448E //// ETA CCU : 12.12.2024 /// MBL No. ASLPKGCCU240436

Payment received with thanks

Thanks & Regards

Debjit Nag

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3rd FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Direct no: +91 33 40066902

Email ID: accounts@austerelogistics.com

Website: http://www.austerelogistics.com

09/9/25

DIRECTORATE OF REVENUE INTELLIGENCE · KOLKATA ·

Sourav Ali
26/08/2025

AUSTERE LOGISTICS PVT. LTD. KOLKATA

S12

On Wed, Jan 15, 2025 at 4:07 PM GOLDEN INTERNATIONAL <goldeninternationaldecor@gmail.com> wrote:

Dear All

Payment done vide IMPS

AMOUNT - 34,691

UTR No - 1834430459

Paid to last 4 digit account no 2015

Paid by - Golden International

Best Regards
Mr. Mahadev
Golden International
+91 89813 73444

09/9/25

On Wed, 15 Jan 2025 at 2:52 PM, Debjit <accounts@austerelogistics.com> wrote:

Dear Sir,

Pls find the attached revised dtn invoice

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

AUSTERE LOGISTICS PVT. LTD. KOLKATA

Sourav Dey
26/08/2025

S13

Thanks & Regards

Debjit Nag

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3rd FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Direct no: +91 33 40066902

Email ID: accounts@austerelogistics.com

Website: http://www.austerelogistics.com

On Wed, Jan 15, 2025 at 1:21 PM GOLDEN INTERNATIONAL <goldeninternationaldecor@gmail.com> wrote:

Dear Team

As per overseas they have already given instructions of 35% discount.

Best Regards
Mr. Mahadev
Golden International
+91 89813 73444

DIRECTORATE OF REVENUE INTELLIGENCE * KOLKATA *

AUSTERE LOGISTICS PVT. LTD. KOLKATA

26/08/2025

514

On Wed, 15 Jan 2025 at 1:02 PM, Debjit <accounts@austerelogistics.com> wrote:

Dear Sir,

We have not received any instruction about discount of these detention charges. Requesting you to kindly check with the principal

Thanks & Regards

Debjit Nag

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3rd FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Direct no: +91 33 40066902

Email ID: accounts@austerelogistics.com

Website: http://www.austerelogistics.com

On Wed, Jan 15, 2025 at 11:38 AM GOLDEN INTERNATIONAL <goldeninternationaldecor@gmail.com> wrote:

Dear Team

Please revise the detention invoice with 35% discount.

09/9/25

Sourav Del
26/08/2025

AUSTERE LOGISTICS PVT. LTD. KOLKATA

S15

Best Regards
Mr. Mahadev
Golden International
+91 89813 73444

On Wed, 15 Jan 2025 at 10:29 AM, Debjit <accounts@austerelogistics.com> wrote:

Dear Sir,

Pls find the attached detention invoice.

Thanks & Regards

Debjit Nag

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3rd FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Direct no: +91 33 40066902

Email ID: accounts@austerelogistics.com

Website: http://www.austerelogistics.com

09/9/25

On Tue, Jan 14, 2025 at 8:18 PM GOLDEN INTERNATIONAL <goldeninternationaldecor@gmail.com> wrote:

26/08/2025

S16

Dear Sir

Please share detention invoice till 16/01/2025.

Best Regards
Mr. Mahadev
Golden International
+91 89813 73444

On Tue, 14 Jan 2025 at 6:56 PM, GOLDEN INTERNATIONAL <goldeninternationaldecor@gmail.com> wrote:

Dear Team

Please share detention invoice till 15/01.

Best Regards
Mr. Mahadev
Golden International
+91 89813 73444

On Mon, 13 Jan 2025 at 4:12 PM, Debjit <accounts@austerelogistics.com> wrote:

Dear Sir,

Pls find the attached tax invoice and receipts

26/08/2025

AUSTERE LOGISTICS PVT. LTD. KOLKATA

517

Thanks & Regards

Debjit Nag

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3rd FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Direct no: +91 33 40066902

Email ID: accounts@austerelogistics.com

Website: http://www.austerelogistics.com

On Mon, Jan 13, 2025 at 3:24 PM Debjit <accounts@austerelogistics.com> wrote:

Dear Sir,

revised invoice attached

Thanks & Regards

Debjit Nag

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3rd FLOOR ROOM NO.301
KOLKATA 700017
INDIA

26/08/2025

518

Direct no: +91 33 40066902

Email ID: accounts@austerelogistics.com

Website: http://www.austerelogistics.com

On Mon, Jan 13, 2025 at 3:18 PM GOLDEN INTERNATIONAL <goldeninternationaldecor@gmail.com> wrote:

Dear Debjit Ji

Please share revised asap.

We need to clear the goods today itself.

We can't bear more detention.

Best Regards
Mr. Mahadev
Golden International
+91 89813 73444

02/9/25

On Mon, 13 Jan 2025 at 1:25 PM, GOLDEN INTERNATIONAL <goldeninternationaldecor@gmail.com> wrote:

Dear Team

As discussed overseas it should be 35%

Sourav Ali
26/08/2025

AUSTERE LOGISTICS PVT. LTD. KOLKATA

S19

Please share revised asap.

Best Regards
Mr. Mahadev
Golden International
+91 89813 73444

On Mon, 13 Jan 2025 at 1:25 PM, Debjit <accounts@austerelogistics.com> wrote:

Dear Sir,

Pls find the attached revised invoice .

NOTE : 25% discount

Thanks & Regards

Debjit Nag

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3rd FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Direct no: +91 33 40066902

Email ID: accounts@austerelogistics.com

Website: http://www.austerelogistics.com

Sourav Dl
26/08/2025

AUSTERE LOGISTICS PVT. LTD. KOLKATA

S20

On Mon, Jan 13, 2025 at 1:03 PM GOLDEN INTERNATIONAL <goldeninternationaldecor@gmail.com> wrote:

Dear Team

Please share revised Detention Invoice with discount asap.

Best Regards
Mr. Mahadev
Golden International
+91 89813 73444

On Sat, 11 Jan 2025 at 1:32 PM, Debjit <accounts@austerelogistics.com> wrote:

Dear Sir,

Pls find the detention invoice

Thanks & Regards

Debjit Nag

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3rd FLOOR ROOM NO.301

26/08/2025

521

KOLKATA 700017
INDIA

Direct no: +91 33 40066902

Email ID: accounts@austerelogistics.com

Website: http://www.austerelogistics.com

On Wed, Jan 8, 2025 at 5:23 PM GOLDEN INTERNATIONAL <goldeninternationaldecor@gmail.com> wrote:

Dear Mam

Will collect within this week.

Best Regards
Mr. Mahadev
Golden International
+91 89813 73444

MC 09/04/25

On Wed, 8 Jan 2025 at 4:17 PM, Importdesk <importdesk@austerelogistics.com> wrote:

AWAITING FOR YOUR URGENT REPLY.

Pls note import security deposit INR 10000/20' & INR 20000/40' (LOCAL CARGO)

Pls note import security deposit INR 20000/20' & INR 40000/40' (NEPAL CARGO)

Pls note import security deposit refund only process every Friday (2PM TO 6PM)

26/08/2025

522

Thanks & Regards

Sanchita

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3RD FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Contact No:7605014787

Direct no: +91 33 48045468
Email:-importdesk@austerelogistics.com

lognet global

From: Importdesk <importdesk@austerelogistics.com>
Sent: 08 January 2025 12:20
To: 'GOLDEN INTERNATIONAL' <goldeninternationaldecor@gmail.com>; 'impmktg1@phonexgroup.com' <impmktg1@phonexgroup.com>
Cc: 'srabani@austerelogistics.com' <srabani@austerelogistics.com>; 'Sourav' <ccuops@austerelogistics.com>; 'Debjit' <accounts@austerelogistics.com>; 'phonextraders@yahoo.com' <phonextraders@yahoo.com>; 'impmktg@phonexgroup.com' <impmktg@phonexgroup.com>; 'impsales@phonexgroup.com' <impsales@phonexgroup.com>; 'system@phonexgroup.com' <system@phonexgroup.com>
Subject: RE: ARRIVAL NOTICE //// vessel : HONG JIA 11 V. 2448E //// ETA CCU : 12.12.2024 /// MBL No. ASLPKGCCU240436

Dear Sir,

Please confirm when will you collect the DO against the subjected shipment.

Sourav Ali
26/08/2025

523

Pls note import security deposit INR 10000/20' & INR 20000/40' (LOCAL CARGO)

Pls note import security deposit INR 20000/20' & INR 40000/40' (NEPAL CARGO)

Pls note import security deposit refund only process every Friday (2PM TO 6PM)

Thanks & Regards

Sanchita

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3RD FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Contact No:7605014787

Direct no: +91 33 48045468
Email:-importdesk@austerelogistics.com

lognet global

09/9/25

From: GOLDEN INTERNATIONAL <goldeninternationaldecor@gmail.com>
Sent: 12 December 2024 10:35
To: impmktg1@phonexgroup.com
Cc: Importdesk <importdesk@austerelogistics.com>; srabani@austerelogistics.com; Sourav <ccuops@austerelogistics.com>; Debjit <accounts@austerelogistics.com>; phonextraders@yahoo.com; impmktg@phonexgroup.com; impsales@phonexgroup.com; system@phonexgroup.com
Subject: Re: ARRIVAL NOTICE //// vessel : HONG JIA 11 V. 2448E //// ETA CCU : 12.12.2024 /// MBL No. ASLPKGCCU240436

Sourav Deb.
26/08/2025

324

Dear CFS Team

The container is already going to phonex cfs as confirmed by liner.

Best Regards
Mr. Mahadev
Golden International
+91 89813 73444

On Wed, 11 Dec 2024 at 6:04 PM, <impmktg1@phonexgroup.com> wrote:

Dear Sir,

Ref. to below mail and as discussed had with you over phone, please allow to us local client amendment from All Cargo CFS to Phonex CFS also please share the IGM for further processing.

SHIPMENT DETAILS BELOW:

BL NO. ASLPKGCCU240436

M.V. HONG JIA 11

VOY – 2448E

ROT NO. 2394765/24 DT: 11/12/2024

LINE NO. 49

26/08/2025

Thanks & Regards,

S25

BABU PAUL

PHONEX LOGISTICS PVT. LTD.

Total Logistics Solution

+91 9874357758 / +91 9875503681

Impmktg1@phonexgroup.com

PHONEX GROUP

Connecting your business with the World ...

+919903393302 | helpdesk@phonexgroup.com
A-1/46/1, New Paharpur Road, Rabindranagar, Kolkata - 700066

From: GOLDEN INTERNATIONAL <goldeninternationaldecor@gmail.com>

Sent: 11 December 2024 12:33
To: Importdesk <importdesk@austerelogistics.com>
Cc: srabani@austerelogistics.com; Sourav <ccuops@austerelogistics.com>; Debjit <accounts@austerelogistics.com>; phonextraders@yahoo.com; impmktg@phonexgroup.com; impmktg1@phonexgroup.com; impsales@phonexgroup.com
Subject: Re: ARRIVAL NOTICE //// vessel : HONG JIA 11 V. 2448E //// ETA CCU : 12.12.2024 /// MBL No. ASLPKGCCU240436

Sir/Mam

09/9/25

Noted.

Also please arrange to move to phonex cfs.

20/08/2025

AUSTERE LOGISTICS PVT. LTD. KOLKATA

S 26

Vessel ETA 15/12/2024.

Please confirm on return mail.

@phonex cfs please keep a track.

Best Regards
Mr. Mahadev
Golden International
+91 89813 73444

On Wed, 11 Dec 2024 at 12:30 PM, Importdesk <importdesk@austerelogistics.com> wrote:

REVISED IN BL NO: ASLPKGCCU240436

Pls note import security deposit INR 10000/20' & INR 20000/40' (LOCAL CARGO)

Pls note import security deposit INR 20000/20' & INR 40000/40' (NEPAL CARGO)

Pls note import security deposit refund only process every Friday (2PM TO 6PM)

Thanks & Regards

Sanchita

09/9/25

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

AUSTERE LOGISTICS PVT. LTD.

Sourav Das
26/08/2025

AUSTERE LOGISTICS PVT. LTD. KOLKATA

527

224 AJC BOSE ROAD "KRISHNA BUILDING"
3RD FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Contact No:7605014787

Direct no: +91 33 48045468
Email:-importdesk@austerelogistics.com

lognet global

From: Importdesk <importdesk@austerelogistics.com>
Sent: 11 December 2024 12:24
To: 'GOLDENINTERNATIONALDECOR@GMAIL.COM' <GOLDENINTERNATIONALDECOR@GMAIL.COM>
Cc: srabani@austerelogistics.com; 'Sourav' <ccuops@austerelogistics.com>; 'Debjit' <accounts@austerelogistics.com>
Subject: ARRIVAL NOTICE //// vessel : HONG JIA 11 V. 2448E //// ETA CCU : 12.12.2024 /// MBL No. ASLPKGCCU240434

Dear Sir,

Please find attached Arrival information of the cargo import vessel : **HONG JIA 11 V. 2448E**

ETA CCU : 12.12.2024

Following document are to be submitted for issuing D.O if MBL Only.

➔ For Factory delivery
1.MBL with proper endorsement
2.LOI (format attached)
3.Payment as per our invoice
4.Copy of Invoice.
5. Consignee Authorization letter for CHA
6. Insurance copy (For Nepal Container Only)

26/08/2025

S28

If the documents include the House Bills of lading then following documents will be required.

➔ For Factory delivery

1.MBL with proper endorsement

2.LOI (format attached) (02 LOI required consignee & agent)

3.Payment & Invoice

4.HBL with Proper Endorsement

6. NOC from Agent

7. Consignee Authorization letter for CHA

8. Insurance copy (For Nepal Container Only)

PLEASE PROVIDE CONSIGNEE'S SIGNATURE BANK VERIFICATION ON BOND. (MANDATORY)

Pls note import security deposit INR 10000/20' & INR 20000/40' (LOCAL CARGO)

Pls note import security deposit INR 20000/20' & INR 40000/40' (NEPAL CARGO)

Pls note import security deposit refund only process every Friday (2PM TO 6PM)

Thanks & Regards

Sanchita

02/9/25

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3RD FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Contact No:7605014787

Direct no: +91 33 48045468
Email:-importdesk@austerelogistics.com

AUSTERE LOGISTICS PVT. LTD. KOLKATA

26/08/2025

S29

Lognet global

M 02/9/25

Soumi Aul
26/08/2025

AUSTERE LOGISTICS PVT. LTD. ★ KOLKATA ★

S30

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3RD FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Contact No:7605014787

Direct no: +91 33 48045468
Email:-importdesk@austerelogistics.com

lognet global

From: Importdesk <importdesk@austerelogistics.com>
Sent: 11 December 2024 12:24
To: 'GOLDENINTERNATIONALDECOR@GMAIL.COM' <GOLDENINTERNATIONALDECOR@GMAIL.COM>
Cc: srabani@austerelogistics.com; 'Sourav' <ccuops@austerelogistics.com>; 'Debjit' <accounts@austerelogistics.com>
Subject: ARRIVAL NOTICE //// vessel : HONG JIA 11 V. 2448E //// ETA CCU : 12.12.2024 /// MBL No. ASLPKGCCU240434

Dear Sir,

Please find attached Arrival information of the cargo import vessel : **HONG JIA 11 V. 2448E**

ETA CCU : 12.12.2024

Following document are to be submitted for issuing D.O if MBL Only.

➔ For Factory delivery
1.MBL with proper endorsement

Sourav Deb.
26/08/2025

2.LOI (format attached)
3.Payment as per our invoice
4.Copy of Invoice.
5. Consignee Authorization letter for CHA
6. Insurance copy (For Nepal Container Only)

If the documents include the House Bills of lading then following documents will be required.

➔ **For Factory delivery**
1.MBL with proper endorsement
2.LOI (format attached) (02 LOI required consignee & agent)
3.Payment & Invoice
4.HBL with Proper Endorsement
6. NOC from Agent
7. Consignee Authorization letter for CHA
8. Insurance copy (For Nepal Container Only)

PLEASE PROVIDE CONSIGNEE'S SIGNATURE BANK VERIFICATION ON BOND. (MANDATORY)

Pls note import security deposit INR 10000/20' & INR 20000/40' (LOCAL CARGO)

Pls note import security deposit INR 20000/20' & INR 40000/40' (NEPAL CARGO)

Pls note import security deposit refund only process every Friday (2PM TO 6PM)

Thanks & Regards

Sanchita

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3RD FLOOR ROOM NO.301
KOLKATA 700017
INDIA

S32

Contact No:7605014787

Direct no: +91 33 48045468
Email:-importdesk@austerelogistics.com

Lognet global

02/9/25

26/08/2025

AUSTERE LOGISTICS PVT LTD KOLKATA

Cont. CCSU5556638

533

ccuops

From: Senghi Shipping Services Kolkata - RNK <senghi.rnk@gmail.com>
Sent: 16 December 2024 17:12
To: imp.ccu; ccuops; accounts; srabani@austerelogistics.com
Subject: REQUEST FOR DO INVOICE FOR BL ASLPKGCCU240431 DT. 07/12/2024 A/C OF GOLDEN INTERNATIONAL
Attachments: BL ASLPKGCCU240431.pdf

Dear Sir,

Kindly provide us with a DO invoice for the above mentioned shipment.

CNEE.: GOLDEN INTERNATIONAL
CHA: SENGHI SHIPPING SERVICES

PFA BL copy for your reference.

Regards.

--

BAPPADITYA
SENGHI SHIPPING SERVICES
MARSHALL HOUSE,33/1 N.S ROAD,
KOLKATA-700001, WB, INDIA
Contact- 9836915363 / 9163148096

09/9/25

26/08/2025

534

ccuops

From: Debjit <accounts@austerelogistics.com>
Sent: 10 January 2025 17:00
To: Senghi Shipping Services Kolkata - RNK
Cc: ccuops; srabani@austerelogistics.com; imp.ccu
Subject: Re: DO & SLOT /// FOR BL ASLPKGCCU240431 DT. 07/12/2024 A/C OF GOLDEN INTERNATIONAL
Attachments: ALMT-240.pdf

Dear Sir,

Pls find the attached final bill

Thanks & Regards

Debjit Nag

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3rd FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Direct no: +91 33 40066902

Email ID: accounts@austerelogistics.com

Website: http://www.austerelogistics.com

On Thu, Dec 19, 2024 at 3:35 PM imp.ccu <imp.ccu@almaslogistics.com> wrote:

Dear Sir,

Please find the attached DO & SLOT fyr.

Pls note import security deposit INR 10000/20' & INR 20000/40' (LOCAL CARGO)

Pls note import security deposit INR 20000/20' & INR 40000/40' (NEPAL CARGO)

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

26/08/2025

S35

Pls note import security deposit refund only process every Friday (2PM TO 6PM)

Thanks & Regards

Triasha

ALMAS LOGISTICS PVT.LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3RD FLOOR ROOM NO.302
KOLKATA 700017
INDIA

Contact No:7605014787
Email:-imp.ccu@almaslogistics.com

From: accounts <accounts@austerelogistics.com>
Sent: 19 December 2024 15:14
To: 'Senghi Shipping Services Kolkata - RNK' <senghi.rnk@gmail.com>; imp.ccu <imp.ccu@almaslogistics.com>
Cc: ccuops <ccuops@almaslogistics.com>; srabani@austerelogistics.com
Subject: RE: REQUEST FOR DO INVOICE FOR BL ASLPKGCCU240431 DT. 07/12/2024 A/C OF GOLDEN INTERNATIONAL

Dear Sir,

09/9/25

Tax invoice and receipt attached

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

(Pls note Import Security Deposit Refund on every Friday 2pm to 6pm)

Thanks & Regards

26/08/2025

ALMAS LOGISTICS PVT. LTD.

S36

Debjit Nag
AUSTERE LOGISTICS PVT. LTD.
224 AJC BOSE ROAD "KRISHNA BUILDING"

3RD FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Ph No : 48045476/83/62/66/79/78

Ext :206

Email ID: accounts@austerelogistics.com

Website: http://www.austerelogistics.com

From: Senghi Shipping Services Kolkata - RNK <senghi.rnk@gmail.com>
Sent: 19 December 2024 13:21
To: imp.ccu <imp.ccu@almaslogistics.com>; accounts <accounts@austerelogistics.com>
Cc: ccuops <ccuops@almaslogistics.com>; srabani@austerelogistics.com
Subject: Re: REQUEST FOR DO INVOICE FOR BL ASLPKGCCU240431 DT. 07/12/2024 A/C OF GOLDEN INTERNATIONAL

Dear Sir,

We have submitted physical copies of all the documents required for DO at your counter.

09/9/25

Kindly provide us the Delivery Order for the same.

Regards.

--

BAPPADITYA

SENGHI SHIPPING SERVICES

ALMAS LOGISTICS PVT. LTD.

26/08/2025

537

MARSHALL HOUSE,33/1 N.S ROAD,

KOLKATA-700001, WB, INDIA

Contact- 9836915363 / 9163148096

On Wed, Dec 18, 2024 at 4:17 PM Senghi Shipping Services Kolkata - RNK <senghi.rnk@gmail.com> wrote:

Dear Sir,

We have made payment for invoice no. 8870 dated 16/12/2024 against BL- ASLPKGCCU240431

PAYMENT DETAILS FOR DO INVOICE-
IMPS NO.435316148408
DATE- 18/12/2024 04:08 PM IST
AMOUNT- RS. 38928/-
FROM- SENGHI SHIPPING SERVICES / FEDERAL BANK

We will be submitting physical documents and taking delivery order on tomorrow.

Please find the attached bank transaction receipt for your reference.

Regards.

--

BAPPADITYA

SENGHI SHIPPING SERVICES

MARSHALL HOUSE,33/1 N.S ROAD,

KOLKATA-700001, WB, INDIA

Contact- 9836915363 / 9163148096

09/9/25

26/08/2025

ALMAS LOGISTICS

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

On Tue, Dec 17, 2024 at 10:12 AM imp.ccu <imp.ccu@almaslogistics.com> wrote:

ATTACHED INVOICE FYR.

Pls note import security deposit INR 10000/20' & INR 20000/40' (LOCAL CARGO)

Pls note import security deposit INR 20000/20' & INR 40000/40' (NEPAL CARGO)

Pls note import security deposit refund only process every Friday (2PM TO 6PM)

Thanks & Regards

Triasha

ALMAS LOGISTICS PVT.LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3RD FLOOR ROOM NO.302
KOLKATA 700017
INDIA

Contact No:7605014787
Email:-imp.ccu@almaslogistics.com

ME 09/7/25

From: Senghi Shipping Services Kolkata - RNK <senghi.rnk@gmail.com>
Sent: 16 December 2024 17:12
To: imp.ccu <imp.ccu@almaslogistics.com>; ccuops <ccuops@almaslogistics.com>; accounts <accounts@austerelogistics.com>; srabani@austerelogistics.com
Subject: REQUEST FOR DO INVOICE FOR BL ASLPKGCCU240431 DT. 07/12/2024 A/C OF GOLDEN INTERNATIONAL

Dear Sir,

ALMAS LOGISTICS

6/8/2025

539

Kindly provide us with a DO invoice for the above mentioned shipment.

CNEE.: GOLDEN INTERNATIONAL

CHA: SENGHI SHIPPING SERVICES

PFA BL copy for your reference.

Regards.

--

BAPPADITYA

SENGHI SHIPPING SERVICES

MARSHALL HOUSE,33/1 N.S ROAD,

KOLKATA-700001, WB, INDIA

Contact- 9836915363 / 9163148096

09/9/25

26/08/2025

S40

ccuops

From:	GOLDEN INTERNATIONAL <goldeninternationaldecor@gmail.com>
Sent:	06 December 2024 15:23
To:	imp.ccu; srabani@austerelogistics.com; accounts; ccuops
Cc:	impsales@phonexgroup.com; phonextraders@yahoo.com; impmktg@phonexgroup.com; impmktg1@phonexgroup.com
Subject:	Movement from Port to Phonex CFS, BL NO - ASLPKGCCU240431 & CONTAINER NO CCSU5556638/40'

Sir/Mam

Please shift the container to Phonex CFS from Port without fail.

Container No - CCSU5556638/40'

BL No - ASLPKGCCU240431

Vessel - MTT LABUAN V 24LB009N

Phoned Team in CC please keep a track.

Best Regards
Mr. Mahadev

Golden International
+91 89813 73444

M 08/9/25

Sourav Das 26/08/2025

ALMAS LOGISTICS

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

Cont. XRSU9177360

541

Sourav

From: GOLDEN INTERNATIONAL <goldeninternationaldecor@gmail.com>
Sent: 11 December 2024 12:33
To: Importdesk
Cc: srabani@austerelogistics.com; Sourav; Debjit; phonextraders@yahoo.com; impmktg@phonexgroup.com; impmktg1@phonexgroup.com; impsales@phonexgroup.com
Subject: Re: ARRIVAL NOTICE //// vessel : HONG JIA 11 V. 2448E //// ETA CCU : 12.12.2024 /// MBL No. ASLPKGCCU240436

Sir/Mam

Noted.

Also please arrange to move to phonex cfs.

Vessel ETA 15/12/2024.

Please confirm on return mail.

@phonex cfs please keep a track.

Best Regards
Mr. Mahadev
Golden International
+91 89813 73444

On Wed, 11 Dec 2024 at 12:30 PM, Importdesk <importdesk@austerelogistics.com> wrote:

REVISED IN BL NO: ASLPKGCCU240436

Pls note import security deposit INR 10000/20' & INR 20000/40' (LOCAL CARGO)

Pls note import security deposit INR 20000/20' & INR 40000/40' (NEPAL CARGO)

Pls note import security deposit refund only process every Friday (2PM TO 6PM)

Thanks & Regards

Sanchita

AUSTERE LOGISTICS PVT LTD KOLKATA

26.08.2025

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

S42

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3RD FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Contact No:7605014787

Direct no: +91 33 48045468
Email:-importdesk@austerelogistics.com

lognet global

From: Importdesk <importdesk@austerelogistics.com>
Sent: 11 December 2024 12:24
To: 'GOLDENINTERNATIONALDECOR@GMAIL.COM' <GOLDENINTERNATIONALDECOR@GMAIL.COM>
Cc: srabani@austerelogistics.com; 'Sourav' <ccuops@austerelogistics.com>; 'Debjit' <accounts@austerelogistics.com>
Subject: ARRIVAL NOTICE //// vessel : HONG JIA 11 V. 2448E //// ETA CCU : 12.12.2024 /// MBL No. ASLPKGCCU240434

Mc 09/9/25

Dear Sir,

Please find attached Arrival information of the cargo import vessel : **HONG JIA 11 V. 2448E**

ETA CCU : 12.12.2024

Following document are to be submitted for issuing D.O if MBL Only.

➔ **For Factory delivery**
1.MBL with proper endorsement

AUSTERE LOGISTICS PVT. LTD. KOLKATA

Sourav Dutta 26.08.2025

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

S43

2.LOI (format attached)
3.Payment as per our invoice
4.Copy of Invoice.
5. Consignee Authorization letter for CHA
6. Insurance copy (For Nepal Container Only)

If the documents include the House Bills of lading then following documents will be required.

➔ **For Factory delivery**
1.MBL with proper endorsement
2.LOI (format attached) (02 LOI required consignee & agent)
3.Payment & Invoice
4.HBL with Proper Endorsement
6. NOC from Agent
7. Consignee Authorization letter for CHA
8. Insurance copy (For Nepal Container Only)

PLEASE PROVIDE CONSIGNEE'S SIGNATURE BANK VERIFICATION ON BOND. (MANDATORY)

Pls note import security deposit INR 10000/20' & INR 20000/40' (LOCAL CARGO)

Pls note import security deposit INR 20000/20' & INR 40000/40' (NEPAL CARGO)

Pls note import security deposit refund only process every Friday (2PM TO 6PM)

09/9/25

Thanks & Regards

Sanchita

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3RD FLOOR ROOM NO.301
KOLKATA 700017
INDIA

AUSTERE LOGISTICS PVT LTD KOLKATA

26.08.2025

S44

Contact No:7605014787

Direct no: +91 33 48045468
Email:-importdesk@austerelogistics.com

09/9/20

Sourav Ghosh
26.08.2020

S45

Sourav

From: GOLDEN INTERNATIONAL <goldeninternationaldecor@gmail.com>
Sent: 16 January 2025 13:42
To: Importdesk
Cc: Debjit; srabani@austerelogistics.com; Sourav
Subject: Re: DO //// vessel : HONG JIA 11 V. 2448E //// ETA CCU : 12.12.2024 /// MBL No. ASLPKGCCU240436

Dear Team

Please allow to offload the MTY at Plot we will pay the damage charges if any.

Best Regards
Mr. Mahadev
Golden International
+91 89813 73444

On Wed, 15 Jan 2025 at 5:59 PM, Importdesk <importdesk@austerelogistics.com> wrote:

EXTN DO

Pls note import security deposit INR 10000/20' & INR 20000/40' (LOCAL CARGO)

Pls note import security deposit INR 20000/20' & INR 40000/40' (NEPAL CARGO)

Pls note import security deposit refund only process every Friday (2PM TO 6PM)

M 09/9/25

Thanks & Regards

Sanchita

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3RD FLOOR ROOM NO.301
KOLKATA 700017
INDIA

AUSTERE LOGISTICS PVT. LTD. KOLKATA

Sourav Ghosh 26.08.2025

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

S46

Contact No:7605014787

Direct no: +91 33 48045468
Email:-importdesk@austerelogistics.com

lognet global

From: Importdesk <importdesk@austerelogistics.com>
Sent: 15 January 2025 16:49
To: 'Debjit' <accounts@austerelogistics.com>; 'GOLDEN INTERNATIONAL' <goldeninternationaldecor@gmail.com>
Cc: 'srabani@austerelogistics.com' <srabani@austerelogistics.com>; 'Sourav' <ccuops@austerelogistics.com>
Subject: RE: ARRIVAL NOTICE //// vessel : HONG JIA 11 V. 2448E //// ETA CCU : 12.12.2024 /// MBL No. ASLPKGCCU240436

Dear Sir,

Please find the attached SLOT fyr.

Pls note import security deposit INR 10000/20' & INR 20000/40' (LOCAL CARGO)

Pls note import security deposit INR 20000/20' & INR 40000/40' (NEPAL CARGO)

Pls note import security deposit refund only process every Friday (2PM TO 6PM)

09/9/25

Thanks & Regards

Sanchita

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3RD FLOOR ROOM NO.301

Sourav Dey
26.08.2025

AUSTERE LOGISTICS PVT. LTD. KOLKATA

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

S47

KOLKATA 700017
INDIA

Contact No:7605014787

Direct no: +91 33 48045468
Email:-importdesk@austerelogistics.com

From: Debjit <accounts@austerelogistics.com>
Sent: 15 January 2025 16:29
To: GOLDEN INTERNATIONAL <goldeninternationaldecor@gmail.com>
Cc: Importdesk <importdesk@austerelogistics.com>; srabani@austerelogistics.com; Sourav <ccuops@austerelogistics.com>
Subject: Re: ARRIVAL NOTICE //// vessel : HONG JIA 11 V. 2448E //// ETA CCU : 12.12.2024 /// MBL No. ASLPKGCCU240436

Payment received with thanks

Thanks & Regards

Debjit Nag

09/9/25

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3rd FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Direct no: +91 33 40066902

Email ID: accounts@austerelogistics.com

Website: http://www.austerelogistics.com

AUSTERE LOGISTICS PVT. LTD. KOLKATA

26.08.2025

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

S48

On Wed, Jan 15, 2025 at 4:07 PM GOLDEN INTERNATIONAL <goldeninternationaldecor@gmail.com> wrote:

Dear All

Payment done vide IMPS

AMOUNT - 34,691

UTR No - 1834430459

Paid to last 4 digit account no 2015

Paid by - Golden International

04/9/25

Best Regards
Mr. Mahadev
Golden International
+91 89813 73444

On Wed, 15 Jan 2025 at 2:52 PM, Debjit <accounts@austerelogistics.com> wrote:

Dear Sir,

Pls find the attached revised dtn invoice

AUSTERE LOGISTICS PVT. LTD. KOLKATA

26.08.2025

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

549

Thanks & Regards

Debjit Nag

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3rd FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Direct no: +91 33 40066902

Email ID: accounts@austerelogistics.com

Website: http://www.austerelogistics.com

On Wed, Jan 15, 2025 at 1:21 PM GOLDEN INTERNATIONAL <goldeninternationaldecor@gmail.com> wrote:

Dear Team

As per overseas they have already given instructions of 35% discount.

09/9/25

Best Regards
Mr. Mahadev
Golden International
+91 89813 73444

26/08/2025

KOLKATA

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

550

On Wed, 15 Jan 2025 at 1:02 PM, Debjit <accounts@austerelogistics.com> wrote:

Dear Sir,

We have not received any instruction about discount of these detention charges. Requesting you to kindly check with the principal

Thanks & Regards

Debjit Nag

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3rd FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Direct no: +91 33 40066902

Email ID: accounts@austerelogistics.com

Website: http://www.austerelogistics.com

On Wed, Jan 15, 2025 at 11:38 AM GOLDEN INTERNATIONAL <goldeninternationaldecor@gmail.com> wrote:

Dear Team

Please revise the detention invoice with 35% discount.

AUSTERE LOGISTICS PVT. LTD. KOLKATA

26/08/2025

551

Best Regards
Mr. Mahadev
Golden International
+91 89813 73444

On Wed, 15 Jan 2025 at 10:29 AM, Debjit <accounts@austerelogistics.com> wrote:

Dear Sir,

Pls find the attached detention invoice.

Thanks & Regards

Debjit Nag

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3rd FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Direct no: +91 33 40066902

Email ID: accounts@austerelogistics.com

Website: http://www.austerelogistics.com

02/9/25

On Tue, Jan 14, 2025 at 8:18 PM GOLDEN INTERNATIONAL <goldeninternationaldecor@gmail.com> wrote:

AUSTERE LOGISTICS PVT. LTD. KOLKATA

20/02/2025

KOLKATA

552

Dear Sir

Please share detention invoice till 16/01/2025.

Best Regards
Mr. Mahadev
Golden International
+91 89813 73444

On Tue, 14 Jan 2025 at 6:56 PM, GOLDEN INTERNATIONAL <goldeninternationaldecor@gmail.com> wrote:

Dear Team

Please share detention invoice till 15/01.

Best Regards
Mr. Mahadev
Golden International
+91 89813 73444

On Mon, 13 Jan 2025 at 4:12 PM, Debjit <accounts@austerelogistics.com> wrote:

Dear Sir,

Pls find the attached tax invoice and receipts

AUSTERE LOGISTICS PVT LTD KOLKATA

06/08/2025

S53

Thanks & Regards

Debjit Nag

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3rd FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Direct no: +91 33 40066902

Email ID: accounts@austerelogistics.com

Website: http://www.austerelogistics.com

On Mon, Jan 13, 2025 at 3:24 PM Debjit <accounts@austerelogistics.com> wrote:

Dear Sir,

revised invoice attached

08/9/25

Thanks & Regards

Debjit Nag

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3rd FLOOR ROOM NO.301
KOLKATA 700017
INDIA

AUSTERE LOGISTICS KOLKATA

06/08/2025

KOLKATA

554

Direct no: +91 33 40066902

Email ID: accounts@austerelogistics.com

Website: http://www.austerelogistics.com

On Mon, Jan 13, 2025 at 3:18 PM GOLDEN INTERNATIONAL <goldeninternationaldecor@gmail.com> wrote:

Dear Debjit Ji

Please share revised asap.

We need to clear the goods today itself.

We can't bear more detention.

Best Regards
Mr. Mahadev
Golden International
+91 89813 73444

09/9/25

On Mon, 13 Jan 2025 at 1:25 PM, GOLDEN INTERNATIONAL <goldeninternationaldecor@gmail.com> wrote:

Dear Team

As discussed overseas it should be 35%

AUSTERE LOGISTICS PVT. LTD. KOLKATA

26/08/2025

555

Please share revised asap.

Best Regards
Mr. Mahadev
Golden International
+91 89813 73444

On Mon, 13 Jan 2025 at 1:25 PM, Debjit <accounts@austerelogistics.com> wrote:

Dear Sir,

Pls find the attached revised invoice .

NOTE : 25% discount

Thanks & Regards

Debjit Nag

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3rd FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Direct no: +91 33 40066902

Email ID: accounts@austerelogistics.com

Website: http://www.austerelogistics.com

26/08/2025

S 56

On Mon, Jan 13, 2025 at 1:03 PM GOLDEN INTERNATIONAL <goldeninternationaldecor@gmail.com> wrote:

Dear Team

Please share revised Detention Invoice with discount asap.

Best Regards
Mr. Mahadev
Golden International
+91 89813 73444

On Sat, 11 Jan 2025 at 1:32 PM, Debjit <accounts@austerelogistics.com> wrote:

Dear Sir,

Pls find the detention invoice

09/9/25

Thanks & Regards

Debjit Nag

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3rd FLOOR ROOM NO.301

AUSTERE LOGISTICS PVT. KOLKATA

26/08/2025

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

552

KOLKATA 700017
INDIA

Direct no: +91 33 40066902

Email ID: accounts@austerelogistics.com

Website: http://www.austerelogistics.com

On Wed, Jan 8, 2025 at 5:23 PM GOLDEN INTERNATIONAL <goldeninternationaldecor@gmail.com> wrote:

Dear Mam

Will collect within this week.

Best Regards
Mr. Mahadev
Golden International
+91 89813 73444

M 07/9/25

On Wed, 8 Jan 2025 at 4:17 PM, Importdesk <importdesk@austerelogistics.com> wrote:

AWAITING FOR YOUR URGENT REPLY.

Pls note import security deposit INR 10000/20' & INR 20000/40' (LOCAL CARGO)

Pls note import security deposit INR 20000/20' & INR 40000/40' (NEPAL CARGO)

Pls note import security deposit refund only process every Friday (2PM TO 6PM)

AUSTERE LOGISTICS PVT. LTD. KOLKATA

26/08/2025

S58

Thanks & Regards

Sanchita

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3RD FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Contact No:7605014787

Direct no: +91 33 48045468
Email:-importdesk@austerelogistics.com

lognet global

09/9/25

From: Importdesk <importdesk@austerelogistics.com>
Sent: 08 January 2025 12:20
To: 'GOLDEN INTERNATIONAL' <goldeninternationaldecor@gmail.com>; 'impmktg1@phonexgroup.com' <impmktg1@phonexgroup.com>
Cc: 'srabani@austerelogistics.com' <srabani@austerelogistics.com>; 'Sourav' <ccuops@austerelogistics.com>; 'Debjit' <accounts@austerelogistics.com>; 'phonextraders@yahoo.com' <phonextraders@yahoo.com>; 'impmktg@phonexgroup.com' <impmktg@phonexgroup.com>; 'impsales@phonexgroup.com' <impsales@phonexgroup.com>; 'system@phonexgroup.com' <system@phonexgroup.com>
Subject: RE: ARRIVAL NOTICE //// vessel : HONG JIA 11 V. 2448E //// ETA CCU : 12.12.2024 /// MBL No. ASLPKGCCU240436

Dear Sir,

Please confirm when will you collect the DO against the subjected shipment.

AUSTERE LOGISTICS PVT. LTD. KOLKATA

Sourav Ghosh 26/08/2025

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

S59

Pls note import security deposit INR 10000/20′ & INR 20000/40′ (LOCAL CARGO)

Pls note import security deposit INR 20000/20′ & INR 40000/40′ (NEPAL CARGO)

Pls note import security deposit refund only process every Friday (2PM TO 6PM)

Thanks & Regards

Sanchita

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3RD FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Contact No:7605014787

Direct no: +91 33 48045468
Email:-importdesk@austerelogistics.com

07/9/24

lognet global

From: GOLDEN INTERNATIONAL <goldeninternationaldecor@gmail.com>
Sent: 12 December 2024 10:35
To: impmktg1@phonexgroup.com
Cc: Importdesk <importdesk@austerelogistics.com>; srabani@austerelogistics.com; Sourav <ccuops@austerelogistics.com>; Debjit <accounts@austerelogistics.com>; phonextraders@yahoo.com; impmktg@phonexgroup.com; impsales@phonexgroup.com; system@phonexgroup.com
Subject: Re: ARRIVAL NOTICE //// vessel : HONG JIA 11 V. 2448E //// ETA CCU : 12.12.2024 /// MBL No. ASLPKGCCU240436

AUSTERE LOGISTICS PVT. LTD. KOLKATA

Sourav Ghosh
26/08/2025

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

560

Dear CFS Team

The container is already going to phonex cfs as confirmed by liner.

Best Regards
Mr. Mahadev
Golden International
+91 89813 73444

On Wed, 11 Dec 2024 at 6:04 PM, <impmktg1@phonexgroup.com> wrote:

Dear Sir,

Ref. to below mail and as discussed had with you over phone, please allow to us local client amendment from All Cargo CFS to Phonex CFS also please share the IGM for further processing.

SHIPMENT DETAILS BELOW:

BL NO. ASLPKGCCU240436

M.V. HONG JIA 11

VOY – 2448E

ROT NO. 2394765/24 DT: 11/12/2024

LINE NO. 49

Thanks & Regards,

26/08/2025

S61

BABU PAUL

PHONEX LOGISTICS PVT. LTD.

Total Logistics Solution

+91 9874357758 / +91 9875503681

Impmktg1@phonexgroup.com

PHONEX GROUP

Connecting your business with the World ...

+919903393302 | helpdesk@phonexgroup.com

A-1/46/1, New Paharpur Road, Rabindranagar, Kolkata - 700066

From: GOLDEN INTERNATIONAL <goldeninternationaldecor@gmail.com>

Sent: 11 December 2024 12:33
To: Importdesk <importdesk@austerelogistics.com>
Cc: srabani@austerelogistics.com; Sourav <ccuops@austerelogistics.com>; Debjit <accounts@austerelogistics.com>; phonextraders@yahoo.com; impmktg@phonexgroup.com; impmktg1@phonexgroup.com; impsales@phonexgroup.com
Subject: Re: ARRIVAL NOTICE //// vessel : HONG JIA 11 V. 2448E //// ETA CCU : 12.12.2024 /// MBL No. ASLPKGCCU240436

Sir/Mam

Noted.

Also please arrange to move to phonex cfs.

562

Vessel ETA 15/12/2024.

Please confirm on return mail.

@phonex cfs please keep a track.

Best Regards
Mr. Mahadev
Golden International
+91 89813 73444

On Wed, 11 Dec 2024 at 12:30 PM, Importdesk <importdesk@austerelogistics.com> wrote:

REVISED IN BL NO: ASLPKGCCU240436

Pls note import security deposit INR 10000/20′ & INR 20000/40′ (LOCAL CARGO)

Pls note import security deposit INR 20000/20′ & INR 40000/40′ (NEPAL CARGO)

Pls note import security deposit refund only process every Friday (2PM TO 6PM)

Thanks & Regards

Sanchita

AUSTERE LOGISTICS PVT. LTD.

S-63

224 AJC BOSE ROAD "KRISHNA BUILDING"
3RD FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Contact No:7605014787

Direct no: +91 33 48045468
Email:-importdesk@austerelogistics.com

From: Importdesk <importdesk@austerelogistics.com>
Sent: 11 December 2024 12:24
To: 'GOLDENINTERNATIONALDECOR@GMAIL.COM' <GOLDENINTERNATIONALDECOR@GMAIL.COM>
Cc: srabani@austerelogistics.com; 'Sourav' <ccuops@austerelogistics.com>; 'Debjit' <accounts@austerelogistics.com>
Subject: ARRIVAL NOTICE //// vessel : HONG JIA 11 V. 2448E //// ETA CCU : 12.12.2024 /// MBL No. ASLPKGCCU240434

Dear Sir,

Please find attached Arrival information of the cargo import vessel : **HONG JIA 11 V. 2448E**

ETA CCU : 12.12.2024

Following document are to be submitted for issuing D.O if MBL Only.

➔ **For Factory delivery**
1.MBL with proper endorsement
2.LOI (format attached)
3.Payment as per our invoice
4.Copy of Invoice.
5. Consignee Authorization letter for CHA
6. Insurance copy (For Nepal Container Only)

Sourav Ghosh
26/08/2025

AUSTERE LOGISTICS PVT. LTD. KOLKATA

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

S-64

If the documents include the House Bills of lading then following documents will be required.

➔ **For Factory delivery**

1.MBL with proper endorsement
2.LOI (format attached) (02 LOI required consignee & agent)
3.Payment & Invoice
4.HBL with Proper Endorsement
6. NOC from Agent
7. Consignee Authorization letter for CHA
8. Insurance copy (For Nepal Container Only)

PLEASE PROVIDE CONSIGNEE'S SIGNATURE BANK VERIFICATION ON BOND. (MANDATORY)

Pls note import security deposit INR 10000/20' & INR 20000/40' (LOCAL CARGO)

Pls note import security deposit INR 20000/20' & INR 40000/40' (NEPAL CARGO)

Pls note import security deposit refund only process every Friday (2PM TO 6PM)

Thanks & Regards

Sanchita

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3RD FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Contact No:7605014787

Direct no: +91 33 48045468
Email:-importdesk@austerelogistics.com

26/08/2025

AUSTERE LOGISTICS PVT. LTD. KOLKATA

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

S-65

Lognet global

09/9/25

26/08/2025

C.No.:- TDRU6298240

S-66

ccuops

From:	GOLDEN INTERNATIONAL <goldeninternationaldecor@gmail.com>
Sent:	17 November 2024 10:03
To:	imp.ccu; srabani@austerelogistics.com; accounts; ccuops; ccu@almaslogistics.com
Cc:	impsales@phonexgroup.com; phonextraders@yahoo.com
Subject:	BL NO - ASLPKGCCU240414 & CONTAINER NO - TDRU6298240/40'

Sir

Please shift the container to Phonex CFS form Port without fail.

Container No - TDRU6298240

BL No - ASLPKGCCU240414

Vessel :- MTT LABUAN V. 24LB008N

Rgds

Golden International
+91 89813 73444

09/09/25

ALMAS LOGISTICS PVT. LTD.

26/08/2025

KOLKATA

S-67

ccuops

From:	Debjit <accounts@austerelogistics.com>
Sent:	10 January 2025 17:50
To:	Senghi Shipping Services Kolkata - RNK; imp.ccu
Cc:	ccuops; srabani@austerelogistics.com
Subject:	Re: DO & SLOT /// FOR BL ASLPKGCCU240414 DT. 17/11/2024 A/C OF GOLDEN INTERNATIONAL
Attachments:	ALMT-241.pdf

Dear Sir,

Pls find the attached final invoice

Thanks & Regards

Debjit Nag

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3rd FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Direct no: +91 33 40066902

Email ID: accounts@austerelogistics.com

Website: http://www.austerelogistics.com

09/9/25

On Mon, Dec 9, 2024 at 4:18 PM imp.ccu <imp.ccu@almaslogistics.com> wrote:

Dear Sir,

Please find the attached DO & SLOT fyr.

Pls note import security deposit INR 10000/20' & INR 20000/40' (LOCAL CARGO)

ALMAS LOGISTICS

26/08/2025

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

S-68

Pls note import security deposit INR 20000/20' & INR 40000/40' (NEPAL CARGO)

Pls note import security deposit refund only process every Friday (2PM TO 6PM)

Thanks & Regards

Triasha

ALMAS LOGISTICS PVT.LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3RD FLOOR ROOM NO.302
KOLKATA 700017
INDIA

Contact No:7605014787
Email:-imp.ccu@almaslogistics.com

NC 03/9/25

From: Debjit <accounts@austerelogistics.com>
Sent: 09 December 2024 16:00
To: Senghi Shipping Services Kolkata - RNK <senghi.rnk@gmail.com>
Cc: imp.ccu <imp.ccu@almaslogistics.com>; ccuops <ccuops@almaslogistics.com>; srabani@austerelogistics.com
Subject: Re: REQUEST FOR DO INVOICE FOR BL ASLPKGCCU240414 DT. 17/11/2024 A/C OF GOLDEN INTERNATIONAL

Dear Sir,

Receipt attached

ALMAS LOGISTICS
26.02.2025

KOLKATA

S-69

Thanks & Regards

Debjit Nag

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3rd FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Direct no: +91 33 40066902

Email ID: accounts@austerelogistics.com

Website: http://www.austerelogistics.com

On Mon, Dec 9, 2024 at 3:27 PM Senghi Shipping Services Kolkata - RNK <senghi.rnk@gmail.com> wrote:

DEAR SIR,

KINDLY PROVIDE US DO FOR THIS SHIPMENT.

09/9/25

PAYMENT DETAILS FOR DO INVOICE-

IMPS NO.434016455670

DATE- 05/12/2024

AMOUNT- RS. 38179/-

FROM- SENGHI SHIPPING SERVICES

26.08.2025

S-70

PFA BANK TRANSACTION RECEIPT.

--

BAPPADITYA

SENGHI SHIPPING SERVICES

MARSHALL HOUSE,33/1 N.S ROAD,

KOLKATA-700001, WB, INDIA

Contact- 9836915363 / 9163148096

On Mon, Dec 2, 2024 at 11:57 AM imp.ccu <imp.ccu@almaslogistics.com> wrote:

Dear Sir,

Attached MAIL & BOND fyr.

Pls note import security deposit INR 10000/20' & INR 20000/40' (LOCAL CARGO)

Pls note import security deposit INR 20000/20' & INR 40000/40' (NEPAL CARGO)

Pls note import security deposit refund only process every Friday (2PM TO 6PM)

01/9/25

Thanks & Regards

Triasha

ALMAS LOGISTICS PVT.LTD.

4

26.08.2025

ALMAS LOGISTICS

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

S-71

224 AJC BOSE ROAD "KRISHNA BUILDING"
3RD FLOOR ROOM NO.302
KOLKATA 700017
INDIA

Contact No:7605014787
Email:-imp.ccu@almaslogistics.com

From: Senghi Shipping Services Kolkata - RNK <senghi.rnk@gmail.com>
Sent: 02 December 2024 11:37
To: imp.ccu <imp.ccu@almaslogistics.com>; ccuops <ccuops@almaslogistics.com>; accounts <accounts@austerelogistics.com>; srabani@austerelogistics.com
Subject: REQUEST FOR DO INVOICE FOR BL ASLPKGCCU240414 DT. 17/11/2024 A/C OF GOLDEN INTERNATIONAL

Dear Sir,

Kindly provide us with a DO invoice for the above mentioned shipment.

CNEE.: GOLDEN INTERNATIONAL

CHA: SENGHI SHIPPING SERVICES

09/9/25

PFA BL copy for your reference.

Regards.

--

BAPPADITYA

SENGHI SHIPPING SERVICES

26.08.2025

ALMAS LOGISTICS

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

MARSHALL HOUSE,33/1 N.S ROAD,

KOLKATA-700001, WB, INDIA

Contact- 9836915363 / 9163148096

S-72

09/9/25

26.08.2025

ALMAS LOGISTICS PVT. LTD.

C.No. – VOSU8801367

S-73

ccuops

From: Debjit <accounts@austerelogistics.com>
Sent: 09 December 2024 15:50
To: Senghi Shipping Services Kolkata - RNK
Cc: imp.ccu; ccuops; srabani@austerelogistics.com
Subject: Re: DO INVOICE AND BOND FORMAT FOR BL ASLPKGCCU240357 DT. 31/10/2024 A/C OF GOLDEN INTERNATIONAL
Attachments: RECEIPT VOUCHER.pdf

Dear Sir,

receipt attached

Thanks & Regards

Debjit Nag

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3rd FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Direct no: +91 33 40066902

Email ID: accounts@austerelogistics.com

Website: http://www.austerelogistics.com

03/9/25

On Mon, Dec 9, 2024 at 2:13 PM Senghi Shipping Services Kolkata - RNK <senghi.rnk@gmail.com> wrote:

Dear Sir,

We have payment against your container damage invoice, invoice no ALMT/211/24-25 Dated 06/12/2024.

IMPS NO. 434414606583

ALMAS LOGISTICS PVT. LTD.

26/09/2025

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

S-74

DATE- December 09, 2024

FROM A/C- Senghi Shipping Services / Federal Bank

Please find the attached bank transaction receipt for your reference.

AS FINAL BILL FOR THIS SHIPMENT IS ALREADY PAID., KINDLY ADJUST THE SECURITY DEPOSIT OF RS.20000/- OF THIS SHIPMENT, WITH OUR NEW SHIPMENT HAVING BL NO.ASLPKGCCU240414 DATED 17/11/2024.

Regards.

--

BAPPADITYA
SENGHI SHIPPING SERVICES
MARSHALL HOUSE,33/1 N.S ROAD,
KOLKATA-700001, WB, INDIA
Contact- 9836915363 / 9163148096

On Fri, Dec 6, 2024 at 3:44 PM accounts <accounts@austerelogistics.com> wrote:

Dear Sir,

Final bill attached.

(Pls note Import Security Deposit Refund on every Friday 2pm to 6pm)

Thanks & Regards

Debjit Nag

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"

3RD FLOOR ROOM NO.301
KOLKATA 700017
INDIA

ALMAS LOGISTICS PVT. LTD.

26/08/2025

S-75

Ph No : 48045476/83/62/66/79/78

Ext :206

Email ID: accounts@austerelogistics.com

Website: http://www.austerelogistics.com

From: Senghi Shipping Services Kolkata - RNK <senghi.rnk@gmail.com>
Sent: 02 December 2024 16:53
To: Debjit <accounts@austerelogistics.com>; imp.ccu <imp.ccu@almaslogistics.com>; ccuops <ccuops@almaslogistics.com>; srabani@austerelogistics.com
Subject: Re: DO INVOICE AND BOND FORMAT FOR BL ASLPKGCCU240357 DT. 31/10/2024 A/C OF GOLDEN INTERNATIONAL

Dear Sir/Ma'am,

As per the survey report, it has been clearly documented that there were already damages present on the container prior to our taking delivery of the container.

Therefore, we will not be responsible for any damage charges related to this container.

09/9/25

Please find the attached survey report for your reference.

Regards.

--

BAPPADITYA

SENGHI SHIPPING SERVICES

26/08/2025

ALMAS LOGISTICS PVT. LTD.

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

MARSHALL HOUSE,33/1 N.S ROAD,

KOLKATA-700001, WB, INDIA

Contact- 9836915363 / 9163148096

S-76

On Mon, Dec 2, 2024 at 3:22 PM Debjit <accounts@austerelogistics.com> wrote:

Attached

Thanks & Regards

Debjit Nag

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3rd FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Direct no: +91 33 40066902

Email ID: accounts@austerelogistics.com

Website: http://www.austerelogistics.com

07/9/25

On Mon, Dec 2, 2024 at 12:17 PM Senghi Shipping Services Kolkata - RNK <senghi.rnk@gmail.com> wrote:

KINDLY PROVIDE US RECEIPT VOUCHER FOR THE DETENTION PAYMENT.

RECEIPT FOR INVOICE NO. ALMT/201/24-25

--

26/08/2025

S-73

BAPPADITYA

SENGHI SHIPPING SERVICES

MARSHALL HOUSE,33/1 N.S ROAD,

KOLKATA-700001, WB, INDIA

Contact- 9836915363 / 9163148096

On Fri, Nov 29, 2024 at 5:33 PM imp.ccu <imp.ccu@almaslogistics.com> wrote:

Attached SLOT fyr.

Pls note import security deposit INR 10000/20' & INR 20000/40' (LOCAL CARGO)

Pls note import security deposit INR 20000/20' & INR 40000/40' (NEPAL CARGO)

Pls note import security deposit refund only process every Friday (2PM TO 6PM)

Thanks & Regards

Triasha

09/9/25

ALMAS LOGISTICS PVT.LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3RD FLOOR ROOM NO.302
KOLKATA 700017
INDIA

Contact No:7605014787
Email:-imp.ccu@almaslogistics.com

Sourav Dutta,
26/08/2025

ALMAS LOGISTICS PVT. LTD.

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

S-78

From: Senghi Shipping Services Kolkata - RNK <senghi.rnk@gmail.com>
Sent: 29 November 2024 16:32
To: Debjit <accounts@austerelogistics.com>; imp.ccu <imp.ccu@almaslogistics.com>; ccuops <ccuops@almaslogistics.com>; srabani@austerelogistics.com
Subject: Re: DO INVOICE AND BOND FORMAT FOR BL ASLPKGCCU240357 DT. 31/10/2024 A/C OF GOLDEN INTERNATIONAL

Dear Sir,

We have made payment for invoice against detention invoice till 29.11.2024

IMPS NO. 433416471374

IMPS DATE: 29/11/2024

AMOUNT: RS.12293/-

FROM A/C: SENGHI SHIPPING SERVICES / FEDERAL BANK , RN MUKHERJEE ROAD KOLKATA BRANCH , FDRL0001200

Please find the attached bank receipt for your reference.

URGENTLY PROVIDE US THE EXTENDED SLOT.

Regards.

--

ALMAS LOGISTICS PVT. LTD.

S-79

BAPPADITYA

SENGHI SHIPPING SERVICES

MARSHALL HOUSE,33/1 N.S ROAD,

KOLKATA-700001, WB, INDIA

Contact- 9836915363 / 9163148096

On Fri, Nov 29, 2024, 2:39 PM Debjit <accounts@austerelogistics.com> wrote:

Dear Sir,

Revised invoice for detention attached

Thanks & Regards

Debjit Nag

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3rd FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Direct no: +91 33 40066902

Email ID: accounts@austerelogistics.com

Website: http://www.austerelogistics.com

29/9/25

26/08/2025

On Fri, Nov 29, 2024 at 12:14 PM Senghi Shipping Services Kolkata - RNK <senghi.rnk@gmail.com> wrote:

S-80

Dear Sir,

Ref: VOSU8801367/40HC/FCL

We have taken delivery of the 1x40' Container on 28/11/2024.

We have emptied the container and our vehicle is waiting outside of your plot to return it.

So kindly provide us an invoice for slot extension till 29-11-2024, not 30-11-2024.

We regret the inconvenience caused to you.

URGENTLY PROVIDE US THE INVOICE SLOT EXTENSION TILL 29-11-2024, AS OUR TRAILER IS WAITING OUTSIDE THE PLOT.

Regards.

--

BAPPADITYA

SENGHI SHIPPING SERVICES

MARSHALL HOUSE,33/1 N.S ROAD,

KOLKATA-700001, WB, INDIA

Contact- 9836915363 / 9163148096

26/08/2025

On Tue, Nov 26, 2024 at 2:52 PM Debjit <accounts@austerelogistics.com> wrote:

S-81

Dear Sir,

Pls find the detention invoice

Thanks & Regards

Debjit Nag

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3rd FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Direct no: +91 33 40066902

Email ID: accounts@austerelogistics.com

Website: http://www.austerelogistics.com

09/9/25

On Tue, Nov 26, 2024 at 12:47 PM Senghi Shipping Services Kolkata - RNK <senghi.rnk@gmail.com> wrote:

Dear Sir,

Ref: Container No. VOSU8801367/40HC/FCL/26800.00/20

Requesting for DO & Slot extension till 30-11-2024.

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

ALMAS LOGISTICS PVT. LTD.

26/08/2025

S-82

Kindly provide us with a DO & Slot extension invoice for the same.

Regards.

--

BAPPADITYA

SENGHI SHIPPING SERVICES

MARSHALL HOUSE,33/1 N.S ROAD,

KOLKATA-700001, WB, INDIA

Contact- 9836915363 / 9163148096

On Fri, Nov 22, 2024 at 3:34 PM Debjit <accounts@austerelogistics.com> wrote:

Dear Sir,

Tax invoice and receipt attached

09/9/24

Thanks & Regards

Debjit Nag

AUSTERE LOGISTICS PVT. LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3rd FLOOR ROOM NO.301
KOLKATA 700017
INDIA

Direct no: +91 33 40066902

ALMAS LOGISTICS PVT. LTD.

26/08/2025

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

S-83

Email ID: accounts@austerelogistics.com

Website: http://www.austerelogistics.com

On Fri, Nov 22, 2024 at 1:26 PM Senghi Shipping Services Kolkata - RNK <senghi.rnk@gmail.com> wrote:

Dear Sir,

Please find the attached KYC Documents for Senghi Shipping Services.

--

BAPPADITYA

SENGHI SHIPPING SERVICES

MARSHALL HOUSE,33/1 N.S ROAD,

KOLKATA-700001, WB, INDIA

Contact- 9836915363 / 9163148096

09/9/25

On Fri, Nov 22, 2024 at 1:10 PM imp.ccu <imp.ccu@almaslogistics.com> wrote:

Dear Sir,

Please provide the KYC DETAILS of **SENGHI SHIPPING SERVICES.**

Pls note import security deposit INR 10000/20' & INR 20000/40' (LOCAL CARGO)

Pls note import security deposit INR 20000/20' & INR 40000/40' (NEPAL CARGO)

11

ALMAS LOGISTICS PVT. LTD.

20/08/2025

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

S-84

Pls note import security deposit refund only process every Friday (2PM TO 6PM)

Thanks & Regards

Triasha

ALMAS LOGISTICS PVT.LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3RD FLOOR ROOM NO.302
KOLKATA 700017
INDIA

Contact No:7605014787
Email:-imp.ccu@almaslogistics.com

02/9/25

From: Senghi Shipping Services Kolkata - RNK <senghi.rnk@gmail.com>
Sent: 22 November 2024 12:44
To: imp.ccu <imp.ccu@almaslogistics.com>; ccuops <ccuops@almaslogistics.com>; accounts <accounts@austerelogistics.com>; srabani@austerelogistics.com
Subject: Re: DO INVOICE AND BOND FORMAT FOR BL ASLPKGCCU240357 DT. 31/10/2024 A/C OF GOLDEN INTERNATIONAL

Dear Sir/Ma'am,

We have made payment for the Invoice No. 8617 Dated 06-11-2024 against BL No. ASLPKGCCU240357.

Payment Details are as follows:

IMPS No. **432712574343**

26/08/2025

ALMAS LOGISTICS PVT. LTD.

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

5-85

Amount: **₹ 38,179**

Payment Date: **November 22, 2024**

From: **Senghi Shipping Services / Federal Bank**

Please find the attached bank transaction receipt for your reference.

Kindly provide us DO for the same.

Container is at **Phonex CFS**. (VOSU8801367 / 40')

--

BAPPADITYA

SENGHI SHIPPING SERVICES

MARSHALL HOUSE,33/1 N.S ROAD,

KOLKATA-700001, WB, INDIA

Contact- 9836915363 / 9163148096

09/4/25

On Thu, Nov 7, 2024 at 4:42 PM imp.ccu <imp.ccu@almaslogistics.com> wrote:

Dear Sir,

Please find the attached details fyr.

Pls note import security deposit INR 10000/20' & INR 20000/40' (LOCAL CARGO)

Pls note import security deposit INR 20000/20' & INR 40000/40' (NEPAL CARGO)

ALMAS LOGISTICS PVT. LTD.

26/03/2025

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

Pls note import security deposit refund only process every Friday (2PM TO 6PM) 596

Thanks & Regards

Triasha

ALMAS LOGISTICS PVT.LTD.

224 AJC BOSE ROAD "KRISHNA BUILDING"
3RD FLOOR ROOM NO.302
KOLKATA 700017
INDIA

Contact No:7605014787
Email:-imp.ccu@almaslogistics.com

09/9/25

From: Senghi Shipping Services Kolkata - RNK <senghi.rnk@gmail.com>
Sent: 07 November 2024 14:46
To: importdesk@austerelogistics.com; shankhanil@almaslogistics.com; accounts1@austerelogistics.com
Subject: REQUEST FOR DO INVOICE AND BOND FORMAT FOR BL ASLPKGCCU240357 DT. 31/10/2024 A/C OF GOLDEN INTERNATIONAL

Dear Sir,

Kindly provide us with a DO invoice for the above mentioned shipment.

Also provide us your bond format.

ALMAS LOGISTICS * CCU

26/08/2025

KOLKATA

5-87

CNEE. GOLDEN INTERNATIONAL

CHA: SENGHI SHIPPING SERVICES

Regards.

--

BAPPADITYA

SENGHI SHIPPING SERVICES

MARSHALL HOUSE,33/1 N.S ROAD,

KOLKATA-700001, WB, INDIA

Contact- 9836915363 / 9163148096

09/9/25

ALMAS LOGISTICS PVT. LTD. *

26/08/2025

DIRECTORATE OF REVENUE INTELLIGENCE * KOLKATA *

T1

File No- DRI/KZU/AS/ENQ-05/2025

CBIC-DIN-202508DDZ60000058883

By Hand.

SUMMONS

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

To,

Shri Ahammad Ali Mandal S/o Din Islam Mandal

Itinda Dakshin Nikaripara, P.S. Itinda, P.S. Bashirhat, Dist. North 24 Pgs. (WB), PIN-743292

WHEREAS, I, **MOBASSIR EKRAM** am making inquiry in connection with **import of goods by M/s Golden International at Kolkata Port** 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. **record statement in relation to the ongoing case**
2. **Produce documents or things in your possession related to case**
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 **2025-08-28** at **04:00:PM** at the office of **Directorate of Revenue Intelligence, Kolkata Zonal Unit, CBD 93, International Financial Hub, Action Area-CBD, New Town, Kolkata 700161**

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-complinace 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 **28** day of **August, 2025** at **New Town, Kolkata**

Name : **MOBASSIR EKRAM**

Signature : 28/8/25

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

DIRECTORATE OF REVENUE INTELLIGENCE • KOLKATA •

मोबस्सीर एकराम / MOBASSIR EKRAM
वरिष्ठ आसूचना अधिकारी / Sr. Intelligence Officer
राजस्व आसूचना निदेशालय / Directorate of Revenue Intelligence
कोलकाता आंचलिक एकक / Kolkata Zonal Unit
सीबीडी 93, इंटरनेशनल फाइनेंशियल हब / CBD-93, International Financial Hub
एक्शन एरिया-सीबीडी, न्यू टाउन / Action Area-CBD, New Town
कोलकाता-700161 / Kolkata-700161

Ahammad Ali Mandal
28/8/25

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Statement of Shri Ahammad Ali Mandal S/o Din Islam Mandal, aged about 44 years, resident of Itinda Dakshin Nikaripara, P.S. Itinda, P.S. Bashirhat, Dist. North 24 Pgs. (WB), PIN-743292, recorded before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Kolkata Zonal Unit on 28.08.2025 in response to the spot summons issued on 28.08.2025 in terms of Section 108 of the Customs Act, 1962. (Mobile No. 9732718488)

I, Ahammad Ali Mandal S/o Din Islam Mandal, aged about 44 years, resident of Itinda Dakshin Nikaripara, P.S. Itinda, P.S. Bashirhat, Dist. North 24 Pgs. (WB), PIN-743292, am giving this statement voluntarily before the DRI Officer today i.e. on 28.08.2025 in response to the summons dated 28.08.2025 issued to me u/s 108 of the Customs Act, 1962. I have been explained the provisions of Section 108 of the Customs Act, 1962 and also relevant sections of Bhartiya Nyaya Sanhita 2023. I understand that giving false or fabricated statement in the present proceedings would be a punishable offence under the aforesaid provisions of law. I also came to know that my statement can be used as evidence either against me and/or any person and/or company in any court of law within the territory of India. I am also told that this inquiry shall be deemed to be a judicial proceeding within the meaning of Bhartiya Nyaya Sanhita 2023.

I passed 4th class and can read, write and understand Bengali and English. However, I am not used to writing and my handwriting is not good, therefore I requested one of the DRI officers to type my statement in one of the computers as per my version. On being asked by the DRI officer, I am giving my statement in the following question and answer format :-

Q1: During the course of investigation, it was further revealed that total five number of import consignment (including the current consignment) was imported in the name of M/s Golden International. The details of the import consignments are as follows : B/E Nos. 6961296 dated 29.11.2024, container No. TDRU6298240, B/E No. 7193205 dated 12.12.2024, container No. CCSU5556638, B/E No. 6564705 dated 08.11.2024, container No. VOSU8801367, B/E No. 7725008 dated 10.01.2025, container No. XRSU9177360, B/E No. 7933679 dated 22.01.2025 (Current/Live), container No. UESU5023537. Please offer your comment who did receive the import goods.

Ahammed Ali Mandal
28/8/25

before me
28/8/25
(M. Sharma)
SIO

Ans: Sir, I never received any import goods imported under above Bills of Entries. Shri Abhay Kumar Jha and Shri Rajesh Sah used to receive the import goods imported under above Bills of Entries. On being asked, I stated that I never visited Kolkata Port nor I went to Phonex CFS for delivery of the above import goods. On being asked, I state that I never visited the office of Shipping Line/Container Agent for receiving Delivery Order (DO) against above import consignments.

Q2: Who did receive the Delivery Order (DO) against above five import consignment?

Ans: Sir, as per my knowledge, Shri Abhay Kumar Jha and Shri Rajesh Sah used to receive Delivery Order (DO) against my above import consignment.

Q3: Did you ever cleared any of the above import goods imported in the name of M/s Golden International?

Ans: Sir, both Shri Rajesh Kumar Sah and Shri Abhay Kumar Jha used to get cleared all import goods without informing me. On being asked, I state that as per my knowledge, the mobile number indicated in the copies of B/L against the above five import consignment are the numbers of Shri Abhay Kumar Jha and his associates.

Q4: Who used to pay against the expenses of above five import consignments imported in the name of M/s Golden International?

Ans: Sir, Shri Rajesh Kumar Sah took my login credentials of the bank account opened in the name of M/s Golden International and as per his instruction, I used to give him OTP for miscellaneous expenses against these import consignments. I don't the implications of these forwarding of OTP as he assured me that it is regular course of work, which is required for clearing any import consignment.

09/9/25

Q5: Did you ever sell any imported goods to any local vendors and what were those goods?

Ans: Sir, I never sold any imported goods to any local vendors. All the sales were dealt by Shri Abhay Jha and his associates. I have already submitted four invoices which were given to me by Shri Abhay Jha. On being asked I state that I do not know any Jai Maa Ambey Enterprises to whom invoices were raised by Shri Abhya Kumar Jha on behalf of M/s Golden International.

28/8/25 (M. Swain)

Dhammed Ali Mondal
28/08/25

Q6: It was revealed during investigation that you introduced Shri Waliur Rahaman to Shri Rajesh Kumar Sah? Please offer your comment.

Ans: Sir, it is correct that I introduced Shri Waliur Rahaman to Shri Rajesh Kumar Sah, but my intension was not to import mis-declared goods through Waliur's company i.e., M/s Rahaman Enterprise. On being asked, I state that both Shri Rajesh Kumar Sah and Shri Abhay Kumar Jha had imported one import consignment in the name of M/s Rahaman Enterprise. Shri Waliur Rahaman may give details of that import consignment.

Q7: Any other information you want to share?

Ans: Sir, I don't anything more to state in this regard.

My above statement running from page 1 to 3 is given voluntarily by me without any fear, pressure, threat, pressure or coercion. This statement has been typed and printed by a DRI officer as per my submission and version. I have read the typed and printed statement and have also been explained the same in Bengali. Having been fully satisfied with the facts and events recorded in my statement, I am putting my dated signature on each page of this statement.

Ahammed Ali Mandal
28/8/25

before me
28/8/25
(Mohasin Ehsan)
SIO

09/9/25

DIRECTORATE OF REVENUE INTELLIGENCE
KOLKATA

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DIN-20250900260000615088

भारत सरकार / GOVERNMENT OF INDIA
राजस्व आसूचना निदेशालय / DIRECTORATE OF REVENUE INTELLIGENCE
कोलकाता क्षेत्रीय इकाई / KOLKATA ZONAL UNIT
सीबीडी 93, अंतर्राष्ट्रीय वित्तीय केंद्र / CBD 93, INTERNATIONAL FINANCIAL HUB,
एक्शन एरिया- सीबीडी, न्यूटाउन, कोलकाता-700161 / AA-CBD, NEWTOWN, KOLKATA-700161

DRI F.No. DRI/KZU/AS/ENQ-05/2025 Date: 02-09-2025

SUMMONS UNDER SECTION 108 OF THE CUSTOMS ACT, 1962

To, Shri Rajesh Sah
322 A C.R. Avenue.
Kolkata- 700006

Whereas, I Mobassir Ekram Senior Intelligence Officer, Directorate of Revenue Intelligence, Kolkata Zonal Unit, am making investigation in connection with seizure of misdeclared import of goods by M/s Golden International at Kolkata Port under the provisions of the Customs Act. 1962.

AND WHEREAS, I consider your attendance necessary to:-

(a) record your statement
(b) furnish documents available with you
(c)

NOW, THEREFORE, in exercise of the powers vested on me under section 108 of the Customs Act. 1962. I do hereby summon you to appear before me in person for the purpose mentioned here-in-before on 02-09-25 at 05:30 AM/PM at the following address at DRI office, Kolkata Zonal Unit, CBD-93, Action Area, New Town. 700161

Kindly note, that you are not to leave this office without permission, and if the proceeding is adjourned, then without ascertaining the adjourned date.

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of the BNS, 2023 and non-compliance of this summon is an offence punishable under Section 208 & 210 of the BNS, 2023.

Given under my hand and seal of office to-day the 02 day of September 2025.

Place of Issue: C.R. Avenue, Kolkata.

02/9/25

Senior Intelligence Officer
Directorate of Revenue Intelligence,
Kolkata Zonal Unit

मोबस्सीर एकराम/MOBASSIR EKRAM
वरिष्ठ आसूचना अधिकारी/ Sr. Intelligence Officer
राजस्व आसूचना निदेशालय/Directorate of Revenue Intelligence
कोलकाता आंचलिक एकक/Kolkata Zonal Unit
सीबीडी 93, इंटरनेशनल फाइनेंशियल हब/CBD-93, International Finance
एक्शन एरिया-सीबीडी, न्यु टाउन/Action Area-CBD, New Town
कोलकाता-700161/Kolkata-700161

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

Rajesh Sah
02/09/25

02/9/25

Statement of Shri Rajesh Sah (D.O.B.- 10.10.1985) S/o- Shri Siw Narayan Sah, address – Flat No. 101, Block-E2, Emami City, 2 Jessore Road, Kolkata, West Bengal-700028, Office at – 322/A, 2nd Floor, C.R. Avenue, Kolkata-700006 recorded on 20.09.2025 before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Kolkata Zonal Unit in response to the spot Summons dated 20.09.2025 issued under Section 108 of the Customs Act, 1962.

I, Rajesh Sah (D.O.B.- 10.10.1985) S/o- Shri Siw Narayan Sah, address – Flat No. 101, Block-E2, Emami City, 2 Jessore Road, Kolkata, West Bengal-700028, Office at – 322/A, 2nd Floor, C.R. Avenue, Kolkata-700006, am giving this statement voluntarily before the DRI Officer today i.e. on 20.09.2025 in response to the spot summons dated 20.09.2025 issued to me under Section 108 of the Customs Act, 1962.

The officer has explained to me the provisions of Section 108 of the Customs Act, 1962, as well as the provisions of Section 229 and Section 267 of the Bhartiya Nyaya Sanhita, 2023 and also their implications. I have understood that giving false or fabricated statement is a punishable offence under the said laws. I have also understood that intentionally causing any interruption during the recording of statement is also a punishable offence. I have understood that my statement can be used against me or any other person or any organization as evidence during any departmental proceeding or in any Court of Law within the territory of India.

I can read, write and understand English, Hindi & Bangla. For convenience I requested DRI officer to record my statement in the computer installed in DRI office and I undertake that I do not have any objection in recording my statement in the computer installed at DRI office. On being asked by the DRI officer, I am giving my statement in the following question and answer format-

Q1: During the course of investigation, it was revealed that you had assisted in importation of two import consignment in the name of M/s Rahaman Enterprise. The details of the two-import consignment are – (1) Air Waybill No. 618-30778871 Singapore Airlines Limited and (2) vide Bill of Entry No. 7359595 dated 20.12.2024. Please offer your comment.

Ans: Sir, I know about the above mentioned two-import consignment (1) Air Waybill No. 618-30778871 Singapore Airlines Limited and (2) Bill of Entry No. 7359595 dated 20.12.2024, which was imported in the name and style of M/s Rahaman Enterprise. In the first import consignment Lab grown Gem Quality Rough Diamond were imported in the name of M/s Rahaman Enterprise. In the second consignment, Gypsum Compound Blue was imported in the name of M/s Rahaman Enterprise. It is fact that I assisted in the importation of above two consignments.

before me 02/9/25 (Mobasir Ehran) SIO

Rajesh Sah 02/09/25

02/9/25

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On being asked, I state that I had imported above Lab grown diamonds for my client (Shri Prakash Singh) in the name of M/s Rahaman Enterprise.

Q2 You are being shown the copy of statement dated 31.07.2025 of Shri Waliur Rahaman. Please offer your comment.

Ans: I have seen the copy of the statement dated 31.07.2025 of Shri Waliur Rahaman and put my dated signature.

Q3 In the statement dated 31.07.2025, Shri Waliur Rahaman has stated that he had forwarded copies of IEC Certificate, GST Certificate, PAN Card, Aadhar Card and by using these documents you had imported goods under Bill of Entry No. 7359595 dated 20.12.2024. He also stated that he had forwarded the registered email ID and password of M/s Rahaman Enterprise. He further stated that Gypsum Compound Blue was imported by you and you took delivery of the imported goods. Please offer your comment.

Ans: Sir, I know the proprietor of M/s Rahaman Enterprise i.e. Shri Waliur Rahaman. I also met with him in my office at New Town last year, where he gave me the copies of IEC Certificate, GST Certificate, PAN Card, Aadhar Card of his company, which was used for import of Lab grown diamonds for my client Shri Prakash Singh. The same documents were also forwarded to Shri Abhay Jha, and by using these documents, Shri Abhay Jha imported Gypsum Compound Blue under Bill of Entry No. 7359595 dated 20.12.2024. On being asked, he is unable to provide the verifiable details of said Shri Prakash Singh.

Q4 In the statement dated 31.07.2025, Shri Waliur Rahaman stated that Shri Ahamad Ali Mondal had introduced him to you. In March, 2024 Shri Mondal brought him to your office located at New Town Area for discussing about import of goods in the name of M/s Rahaman Enterprise and M/s Golden Enterprise. He met with you once and you used to call him over WhatsApp for import of goods in the name of M/s Rahaman Enterprise. Please offer your comment.

Ans: Sir, I agree with the above statement of Shri Waliur Rahaman and stated that I met with Shri Waliur Rahaman once. Shri Ahammad Ali Mondal had introduced me with Shri Waliur Rahaman.

Q5 Shri Waliur Rahaman has further stated that he never took the delivery of the goods and you had misused his IEC and imported mis-declared goods in the name of M/s Rahaman Enterprise. Please offer your comment.

Ans: Sir, I don't have any comments in this regard. I don't know who has taken delivery of the imported goods.

Before me 02/9/25 (MOBASSIR GHAFFAR) SIO

Rajesh Sah 02/09/25

02/9/25

Q6 Shri Waliur Rahaman had identified you and your associate Shri Abhay Jha by seeing respective photographs. He had also provided your mobile numbers, but he didn't provide the mobile number of Shri Abhay Jha, which establishes that you were in direct communication with Shri Waliur Rahaman. Please offer your comments.

Ans: Sir, I know Shri Waliur Rahaman since last year. He along with Shri Ahammad Ali Mondal came to my office for discussion relating to importation of goods in the name of M/s Rahaman Enterprise and also in the name of M/s Golden Enterprise. I gave my contact numbers to Shri Waliur Rahaman. I communicated with said Waliur Rahaman over WhatsApp on few occasions.

Q7 Do you have any enmity with Shri Waliur Rahaman?

Ans: No Sir I don't have any enmity with Shri Waliur Rahaman.

Q8 Then why Shri Waliur Rahaman is stating that he had forwarded import related all documents to you and you took the delivery of goods imported in the name of M/s Rahaman Enterprise?

Ans: Sir, he may have forwarded the documents to me but I never took delivery of the imported goods.

Q9 You are being shown the copy of statement dated 28.08.2025 of Shri Ahamad Ali Mondal. Please offer your comment?

Ans: I have seen the copy of the statement dated 28.08.2025 of Shri Ahamad Ali Mondal and put my dated signature. I state that Shri Abhay Jha imported goods on behalf of Golden International. I forwarded documents to Shri Abhay Jha.

Q10 During the course of investigation, it was revealed that total five number of import consignment (including the current consignment) was imported in the name of M/s Golden International. The details of the import consignments are- B/E Nos. 6961296 dated 29.11.2024, container No. TDRU6298240, B/E No. 7193205 dated 12.12.2024, container No. CCSU5556638, B/E No. 6564705 dated 08.11.2024, container No. VOSU8801367, B/E No. 7725008 dated 10.01.2025, container No. XRSU9177360, B/E No. 7933679 dated 22.01.2025 (Current/Live), container No. UESU5023537. Do you know about these import consignments?

Ans: Yes Sir, I knew about the above consignments.

Q11 What was the goods imported in these consignments and who took delivery of these goods?

Ans: Shri Abhay Jha told me that Gypsum Compound Blue was imported in these import consignments. Shri Abhay Jha took the delivery of the above imported goods.

02/9/25 (Mobassir Ekram)

Rajesh Sah 02/09/25

09/9/25

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

Q12 During the course of investigation, it was found that mis-declared betel nuts were imported in these import consignments. Who are the actual beneficiaries of these import goods?

Ans: Sir, Shri Abhay Jha took the delivery of these goods, so he is the beneficiary of the import goods. Shri Abhay Jha may inform you the name of the other beneficiaries of these import goods. On being asked I wish to state that once Shri Ahammad Ali Mondal sent me the invoices of the Golden International. As far as I remember the goods were destined to somewhere in Bihar.

Q13 Shri Ahammad Ali Mondal stated that he never received any import goods importer under above Bills of Entries. Shri Abhay Kumar Jha and you used to receive the import goods imported under above Bills of Entries. Please offer your comment.

Ans: Sir, Shri Abhay Jha took the delivery of the imported goods.

Q14 Shri Ahamad Ali Mondal has stated that you and Shri Abhay Kumar Jha used to receive Delivery Order (DO) against above import consignment. He further stated that you and Shri Abhay Kumar Jha used to get cleared all import goods without informing him. Please offer your comment.

Ans: Sir, I don't have any comments in this regard. I don't why Shri Ahammad Ali Mandal is stating that I received the delivery orders.

Q15 Shri Ahamad Ali Mondal has stated that you took the login credentials of the bank account opened in the name of M/s Golden International and as per your instruction, he used to give you OTP for miscellaneous expenses against these import consignments. Please offer your comment.

Ans: Sir, I agree with the above statement of Shri Ahamad Ali Mondal. Shri Mondal had given me login credentials of his ICICI Bank Account regarding import payments. He also shared his login credentials to Shri Abhay Jha. He used to send OTP to Shri Abhay Jha for payment of miscellaneous expenses against import consignments.

Q16: Any other information you want to share?

Ans: I don't have anything to add.

My above statement running from page 1 to 4 is given voluntarily by me without any fear, pressure, threat, pressure or coercion. This statement has been typed and printed by a DRI officer as per my submission and version. I have read the typed and printed statement and have also been explained the same in my native language. Having been fully satisfied with the facts and events recorded in my statement, I am putting my dated signature on each page of this statement.

before me
02/9/25 (Mobassir Ehsan) SIO

Rajesh Sah
02/09/25

DIRECTORATE OF REVENUE INTELLIGENCE KOLKATA

02/9/25