



प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद

"सीमा शुल्क भवन", पहली मंजिल, पुराने हाई कोर्ट के सामने, नवरंगपुरा, अहमदाबाद - 380009.

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PREAMBLE

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A	फाइलसंख्या / File No.	F. No. VIII/10-155/Prev./O&A/HQ/2020-21
B	कारण बताओ नोटिस संख्या – तारीख / Show Cause Notice No. and Date	F. No. VIII/48-24/PI/HQ/ 2020-21(K R Int) dt. 11.01.2021
C	मूल आदेश संख्या / Order-In-Original No.	74/ADC/PMR/O&A/2021-22
D	आदेश तिथि / Date of Order-In-Original	22.12.2021
E	जारी करने की तारीख / Date of Issue	22.12.2021
F	द्वारा पारित / Passed By	Padala Mohan Rao, Additional Commissioner, Customs, Ahmedabad
G	आयातक का नाम और पता / Name and Address of Importer / Noticee	M/s. K R International, Delhi & 03 others
(1)	यह प्रति व्यक्ति के उपयोग के लिए निः शुल्क प्रदान किया जाता है जिन्हें यह जारी किया जाता है।	
(2)	कोई भी व्यक्ति इस आदेश से स्वयं को असंतुष्ट पाता है तो वह इस आदेश के विरुद्ध अपील इस आदेश की प्राप्ति की तारीख के 60 दिनों के भीतर आयुक्त का कार्यालय, सीमा शुल्क (अपील), 7 वीं मंजिल, मृदुल टॉवर, टाइम्स ऑफ इंडिया, आश्रम रोड, नवरंगपुरा, अहमदाबाद -380009 में कर सकता है।	
(3)	अपील के साथ केवल पाँच रुपये (5.00 रुपये) के न्यायालय शुल्क टिकट लगा होना चाहिए, और इसके साथ होना चाहिए :	
(i)	अपील की एक प्रति और	
(ii)	इस प्रति या इस आदेश की कोई प्रति के साथ केवल पाँच रुपये (5.00 रुपये) के न्यायालय शुल्क टिकट लगा होना चाहिए।	
(4)	इस आदेश के विरुद्ध अपील करने के इच्छुक व्यक्ति को 7.5% (अधिकतम 10 करोड़ रुपये) शुल्क जमा करना होगा, जहां शुल्क या ड्यूटी और जुर्माना विवाद में हैं, या जुर्माना, जहां इस तरह की दंड विवाद में हैं और अपील के साथ इस तरह के भुगतान का प्रमाण पेश करने में असफल रहने पर, सीमा शुल्क अधिनियम, 1962 के धारा 129 के प्रावधानों का अनुपालन न करने के लिए अपील को खारिज कर दिया जाएगा।	

Brief facts of the case :-

An input was received by the Preventive Section of Customs that M/s. K R International, bearing I.E.C. Code No. HERPS 3900 H, having their office at H No. 415, Block-A, Pkt-2, Setor-8, Nr. Petrol Pump, Rohini, Delhi (“the said exporter”); had attempted to export the goods viz. “Super Ceramics Coating (Pro Polish)” from I.C.D. Khodiyar, Ahmedabad by resorting to gross over-valuation as well as mis-declaration about the actual quantity, with an intent to avail undue benefits of I.G.S.T. refund of duty paid on such higher value of the said goods. The live consignments of the said exporter were pending clearance for export lying at I.C.D. Khodiyar, Ahmedabad.

2. Based on the above input, a team of officers of Customs, Ahmedabad visited I.C.D. Khodiyar, Ahmedabad and identified total 126 boxes of export cargo covered under 06 Shipping Bills, filed by the said exporter. Examination of the export cargo, was carried out under Panchnama dated 14.07.2020, in the presence of two independent Panchas, Shri Sambhu M. Rabari, G card Holder of Custom Broker M/s. Dhanlabh Logistics LLP, Ahmedabad; on behalf of the said exporter and Shri Jagdish Wageda, Executive of C.O.N.C.O.R., I.C.D. Khodiyar (Custodian of the goods). The details mentioned in the said 06 Shipping Bills are as detailed in table below:-

S. N.	S / B No.	Date	Invoice No.	Date	Description of the goods	Box (No.)	Qty. as per S/B (No.)	Actual Qty. (No.)	Declared Value (Rs.)	Value per piece (Rs.)	F.O.B. Value (Rs.)	I.G.S.T. involved (Rs.)
1	2	3	4	5	6	7	8	9	10	11	12	13
1	3618462	04.07.2020	KR/18/20-21	28.05.2020	Super Ceramics Coating (Pro Polish)	22	2,640	2,659	6,679,435	2,530.089	6,679,435	1,191,032
2	3682284	08.07.2020	KR/16/20-21	28.05.2020		16	1,920	1,956	4,857,771	2,530.089	4,857,771	866,205
3	3619777	04.07.2020	KR/17/20-21	28.05.2020		22	2,640	2,622	6,679,435	2,530.089	6,679,435	1,191,032
4	3620016	04.07.2020	KR/21/20-21	28.05.2020		22	2,640	2,684	6,679,435	2,530.089	6,679,435	1,191,032
5	3619779	04.07.2020	KR/19/20-21	28.05.2020		22	2,640	2,669	6,679,435	2,530.089	6,679,435	1,191,032
6	3918458	04.07.2020	KR/20/20-21	29.05.2020		22	2,640	2,730	6,679,435	2,530.089	6,679,435	1,191,032
					Total	126	15,120	15,320	3,82,54,946		3,82,54,946	68,21,365

3. During the Panchnama, it was found that the exporter had mentioned “Super Ceramics Coating (Pro Polish)”, as description of the goods in their Shipping Bills. The quantity, as declared by the said exporter in the said Shipping Bills, did not match with the actual consignment which was physically examined and the discrepancy in quantity is as per Table at Para 2 above.

3.1 During the examination of the cargo, it was also found that various bottles of Super Ceramics Coating (Pro Polish) were empty, half or very less filled and various other bottles contained expired material. The details of empty & expired bottles were mentioned at Annexure-A to the Panchnama dt. 15.07.2020. As the goods appeared highly inflated and unrealistic in value terms and with short quantity of liquid in bottles, six random samples from two cartons were drawn. The images (picture) of the sample bottles are re-produced below:



3.2 Under the reasonable belief that the exporter has grossly over-valued the goods and mis-declared the quantity as well as product as aforesaid and as the same are liable for confiscation, the officers of Customs seized the goods covered under the said 06 Shipping Bills, vide Seizure Memo dt. 14.07.2020, under Section 110 of the Customs Act, 1962 and handed over the same to Sh. Jagdish Wageda, Executive of C.O.N.C.O.R., I.C.D. Khodiyar for safe custody, under Supratnama dt. 14.07.2020.

4. Shri Bhasker Bhatt, Government Approved Empanelled Valuer / Chartered Engineer gave his valuation report dated 03.01.2021 in respect of the said goods involved in the said Shipping Bills. The estimated fair value of the seized goods has been arrived at by the Chartered Engineer on the basis of the local market as well as information available in public domain of similar narration and applicable rates were considered for estimation of market value in India, with adjustment of quantity discount and interpolated quantity.

4.1 It appeared that, as per Valuation Certificate / Reports dated 03.01.2021, the total value of goods covered under all the Shipping Bills worked out to Rs. 17,13,120/- whereas the total declared value, as per Tax Invoice, was Rs. 3,82,54,946/-, i.e. 22.33 times of the fair value of the goods.

5. In view of the above, it appeared that the exporter, M/s. K R International had resorted to gross over-valuation to the tune of Rs. 3,65,41,826/-, i.e. 22.33 times of the fair value of the goods. Shipping Bill wise estimated fair value of the goods, arrived at in total six such reports, is as per the table given below:-

S. N.	S/B No.	Date	Boxes (No.)	Qty. as per S/B (No.)	Actual Qty. (No.)	Declared Value (Rs.)	Value per Piece (Rs.)	F.O.B. Value (Rs.)	Estimated F.O.B. Value as per Govt. Valuer (Rs.)	Difference in Value (Rs.)	I.G.S.T. involved (Rs.)
1	2	3	4	5	6	7	8	9	10	11 (9-10)	12
1	3618462	04.07.2020	22	2,640	2,659	66,79,435	2,530.09	66,79,435	2,97,349	63,82,086	11,91,032
2	3682284	08.07.2020	16	1,920	1,956	48,57,771	2,530.09	48,57,771	2,18,716	46,39,055	8,66,205
3	3619777	04.07.2020	22	2,640	2,622	66,79,435	2,530.09	66,79,435	2,93,242	63,86,193	11,91,032
4	3620016	04.07.2020	22	2,640	2,684	66,79,435	2,530.09	66,79,435	3,00,124	63,79,311	11,91,032
5	3619779	04.07.2020	22	2,640	2,669	66,79,435	2,530.09	66,79,435	2,98,459	63,80,976	11,91,032
6	3918458	04.07.2020	22	2,640	2,730	66,79,435	2,530.09	66,79,435	3,05,230	63,74,205	11,91,032
Total			126	15,120	15,320	3,82,54,946		3,82,54,946	17,13,120	3,65,41,826	68,21,365

6. As per I.E.C. data base, I.E.C. Code No. HERPS 3900 H has been issued to M/s. K R International on 09.05.2019, having address at H No. 415, Block-A, Pkt-2, Sctor-8, Nr. Petrol Pump, Rohini, Delhi & Mr. Jagveer Singh is the proprietor of the said firm. Therefore, search was caused at the said address through Customs Preventive, New Custom House, New Delhi. Consequently, a letter C. No. VIII(SB)10/Cus.Prev/Gr.-IV/Follow up/Ahd/458/2019 dt. 09.07.2020, was received from the O/o the Principal Commissioner, Customs Preventive, New Custom House, New Delhi – 110 034. As reported in that letter, search was conducted under Panchnama, on 06.07.2020, at the above premises. One, Sh. Shekhar was available in the said premises who introduced himself as caretaker of the said premises which was 48 Sq. Feet Room and was obtained on rent by Sh. Aman Handa under Rent Agreement dt. 04.02.2019. A display board with “M/s. K R International, H. No. 415, Block-A, Pocket-2, Rohini, Delhi-85” was installed at the entrance. However, no documents were found in the said premises. He was hired for the purpose of collecting letters only and one Sh. Rupesh was used to visit the shop to collect letters / couriers, once in 10-15 days. He denied of knowing whereabouts of Sh. Rupesh.

7. Vide letter No. VIII/48-16/PI/HQ/2020-21 dt. 28.07.2020, Delhi Customs was asked to record the Statement of Sh. Aman Handa as well

as Sh. Rupesh. In response, a letter C. No. VIII(SB)10/Cus.Prev/Gr.-IV/Ahmedabad/458/2019 dt. 29.09.2020 was received. It was informed that they had issued summons to Sh. Aman Handa but was received back undelivered. The address of Sh. Rupesh was not recorded and Statement of both could not be recorded.

8. Therefore, Summons was issued to Sh. Aman Handa by the investigating officer of Customs Prev., A'bad but the same was received back undelivered. Therefore, the investigation in this case could not be extended to both of them.

9. In this case, Shipping Bills for the export of goods were filed by M/s. Dhanlabh Logistics LLP, Ahmedabad. The documents like Invoice, Packing list, K.Y.C., etc. were handed over to M/s. Dhanlabh Logistics LLP, Ahmedabad by M/s. Aeromar Logistics (I) P. Ltd. situated at 311, Shiromani Complex, Opp. Ocean Park, Nehru Nagar Cross Road, Ambawadi, Ahmedabad – 380 015.

10. Upon inquiry with M/s. Aeromar Logistics (I) P. Ltd., they, vide letter date 15.12.2020, informed that they had received all export documents of M/s. K R International from M/s. Mass Shipping Agencies, situated at 209, Guru Harkrishan Plaza, CB-202A, Ring Road, Naraina, New Delhi – 110 028 and Smt. Manju shri Ashok Kumar Jha was the proprietor of M/s. Mass Shipping Agencies. They have submitted the copy of E-mail correspondence they had with M/s. Mass Shipping Agencies regarding export consignments, documentation and KYC of M/s. K R International. It appeared from the said documents that the KYC documents of M/s. K R International were provided by M/s. Mass Shipping Agencies to M/s. Aeromar Logistics (I) P. Ltd. As per the I.E.C. certificate, the proprietor of M/s. K R International was Mr. Jagveer Singh and the address of the firm was H No. 415, Block-A,

Pkt-2, Sector-8, Rohini, North west Delhi -110 085. The said I.E.C. was issued on 09.05.2019. G.S.T. Registration Certificate No. 07 HERPS 3900 H 1Z2 was issued on 26.04.2019 showing Legal Name “Jagveer Sing” & Trade Name – “K R International”. The Tax Invoices were showing the exporter name as M/s. K R International, Consignee name as KDT General Trading LLC, Dubai, UAE and buyer name as CEVA services, Singapore. The description of the goods was shown as “Super Ceramics coating (PRO POLISH)” & the amount of G.S.T. was shown @ 18% of value of the goods. It further appeared, from the E-mail correspondence, that M/s. Mass Shipping Agencies was continuously in contact with authorized person / owner of M/s. K R International.

11. It was noticed from the label pasted on the plastic bottle containing export goods that the name of the manufacturer of the goods was “Shine ‘n’ Care (India)”. Accordingly, inquiry was caused with the said manufacturer, through e-mail dated 01.01.2021. M/s. Shine ‘n’ Care (India), Faridabad, vide their letter dated 02.01.2021, inter alia, certified that :

“they are not Mfg. this product. May be someone have use our company name & market this product. We wish to inform you that we sold around 10 Tons of one of our regular product Dash Board Polish in 50 Kg. packing to M/s. Geek Retail Pvt Ltd. Plot No. 158, Industrial Area, Phase 1, Panchkula, Haryana 134113..... The duration of our deal / supply from 18.05.18 to 07.07.18....”

12. Further, Summons dated 15.12.2020, under Section 108 of the Customs Act, 1962; was issued to Smt. Manju shri A. Jha, Proprietor of M/s. Mass Shipping Agencies, to appear before the investigating officer, Customs Ahmedabad. However, the said summons has been returned from the postal authority with remarks ‘the office is locked

since long' on the envelope. Therefore, the investigation in this case could not be extended to Smt. Manju A. Jha and further her role could not be ascertained.

13. In the present case, M/s. Dhanlabh Logistics LLP, Ahmedabad, have acted as Customs Broker on behalf of M/s. K R International and had filed total SIX Shipping Bills with I.C.D., Khodiyar. In response to inquiry, they, vide their E-mail dated 08.01.2021, informed that the export documents / KYC of M/s. K R International were received by them from M/s. Aeromar Logistics (I) Pvt. Ltd., Ahmedabad through e-mail and they submitted copy of the said documents through e-mail. They further informed that they did not know anyone from M/s. K R International.

14. Coming back to the said exporter, he had willfully suppressed the facts by mis-declaring the quantity and value of the goods meant for export.

15. The estimated fair value of the detained /seized goods had been arrived at by the Chartered Engineer as discussed in para 04 supra. Considering the said valuation report, the said exporter had resorted to gross over-valuation to the tune of Rs. 3,65,41,826/, i.e. 22.33 times of the fair value of the goods, with an intent to take benefits of higher I.G.S.T. refund. Therefore, the F.O.B. value of Rs. 3,82,54,946/-, declared by the exporter M/s. K R International, are liable for rejection and the estimated value of Rs. 17,13,120/-, arrived at by the Chartered Engineer as detailed herein above, are to be considered as fair F.O.B. value of the goods, in terms of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007; as discussed herein above.

16. It appeared from the investigation and various documents, as narrated herein above, that M/s. K R International had attempted to export the goods by resorting to gross over-valuation and mis-declaration of quantity of the said goods, as tabulated in Para 02, with an intent to get undue refund of Integrated Goods & Services Tax and thus had rendered the said goods, having declared F.O.B. of Rs. 3,82,54,946/- and involving wrongful claim of refund of Integrated Goods & Services Tax of Rs. 68,21,365/-, liable for confiscation under Section 113 (h) & (i) of the Customs Act, 1962.

17. It appeared that Mr. Jagveer Singh, proprietor of M/s. K R International, was instrumental & consciously involved in the entire scheme of illegal export to avail undue benefits through M/s. Mass Shipping Agencies. It appeared that he had floated the said firm M/s. K R International at H. 415, Block-A, Sector-8, Rohini, Delhi – 110 085 and entered in to Rent Agreement dt. 23.04.2019 for the said premises. Search carried out at the said premises had revealed that M/s. K R International was not operating from the said premises. All these acts on the part of Mr. Jagveer Singh has rendered the goods liable for confiscation under Section 113(h) & (i) of the Customs Act, 1962 and rendered himself liable for penalty under Section 114 (iii) and 114AA of the Customs Act, 1962.

18. It appeared that M/s. Dhanlabh Logistics LLP, Ahmedabad is a licensed Customs Broker and Sh. Sambhu M. Rabari, is G Card holder of the said Customs Broker firm. M/s. Dhanlabh Logistics LLP, Ahmedabad knew that the goods were over-valued by the said exporter. No due diligence was applied by them as they did not verify as to who is the owner of M/s. K R International and whether the said exporter existed at the given address or not. They even did not attempt to contact M/s. K R International. They had filed the Shipping Bills and check-list

with Customs on the basis of documents received from M/s. Aeromar Logistics (I) Pvt. Ltd. to execute the export using the export invoice, showing false declaration to defraud the exchequer. M/s. Dhanlabh Logistics LLP, Ahmedabad was instrumental in execution of export of M/s. K R International and presented export document to Customs showing grossly overvalued goods with malafide intent to defraud the government exchequer. Thus, it appeared that this act of M/s. Dhanlabh Logistics LLP, Ahmedabad has rendered the goods liable for confiscation under Section 113(h) & (i) of the Customs Act, 1962 and also rendered themselves liable for penal action under Section 114 and 114AA of the Customs Act, 1962.

18.1 It is the obligation of the Custom Broker to *advise his client to comply with the provisions of the Act and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs* and it is the obligation of the Custom Broker to *verify antecedent, correctness of Importer Exporter Code (IEC) Number, identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information.* In this case, M/s Dhanlabh Logistics LLP, Ahmedabad collected the K.Y.C. documents, however, they did not verify whether the exporter is genuine or not. It, therefore, appeared that M/s. Dhanlabh Logistics LLP, Ahmedabad have knowingly concerned themselves with such goods, which they knew were liable for confiscation under Section 113 (h) & (i) of the Customs Act, 1962 and have rendered themselves liable for penal action under Section 114(iii) and 114 AA of the Customs Act, 1962.

19. It appeared that M/s. Aeromar Logistics (I) Pvt. Ltd. facilitated M/s. K R International by corresponding with M/s. Mass Shipping Agencies, New Delhi and accepting the export documents showing

highly over-valued goods. No due diligence was applied by M/s. Aeromar Logistics (I) Pvt. Ltd. as they did not verify as to who is the authorized persons of M/s. K R International and whether the said exporter existed at the given address or not. They have simply forwarded the export documents to M/s. Dhanlabh Logistics LLP, Ahmedabad to file the Shipping bills and checklist with Custom to execute the export, using the export invoice showing false declaration, to defraud the exchequer. It appeared that M/s. Aeromar Logistics (I) P. Ltd. is a vital link and active member of syndicate involved in defrauding the exchequer. Thus, it appeared that commission and omission on the part of M/s. Aeromar Logistics (I) P. Ltd. have rendered the goods liable for confiscation under Section 113(h) & (i) of the Customs Act, 1962 and also rendered themselves liable for penal action under Section 114AA of the Customs Act, 1962.

20. It appeared that M/s. Mass Shipping Agencies, New Delhi was consciously involved in the entire scheme of illegal export in the name of M/s. K R International, to avail undue export benefits. They appeared to be the mastermind as they were interacting with the proprietor of M/s. K R International. They were connecting link between M/s. K R International and M/s Dhanlabh Logistics LLP, Ahmedabad through M/s. Aeromar Logistics (I) P. Ltd., Ahmedabad. It appeared that they provided shield to M/s. K R International. Had they not entertained M/s. K R International, this fraudulent attempt to export could not have been successful. Further, Smt. Manju A. Jha, Proprietor of M/s. Mass Shipping Agencies, did not honor the Summons issued to her and did not co-operate in the ongoing investigation against M/s. K R International. All these acts on the part of M/s. Mass Shipping Agencies, New Delhi have rendered the goods liable for confiscation under Section 113(h) & (i) of the Customs Act, 1962 and rendered

herself liable for penal action under Section 114(iii) and 114AA of the Customs Act, 1962.

21. In view of the above, M/s. K R International, Delhi was issued with S.C.N. No. VIII/48-24/PI/HQ/2020-21(K R Int) dt. 11.01.2021 asking them to show cause, as to why:

(a) the declared F.O.B. value of Rs. 3,82,54,946/-, declared by the exporter M/s. K R International in respect of goods entered for exportation covered under total 06 Shipping Bills of M/s. K R International, Delhi should not be rejected and the estimated value of Rs. 17,13,120/- in respect of goods entered for exportation covered under total 06 Shipping Bills of M/s. K R International, Delhi, arrived at by Chartered Engineer as detailed herein above should not be considered as fair F.O.B. value of the goods.

(b) the goods entered for exportation covered under total 06 Shipping Bills of M/s. K R International, Delhi having declared F.O.B. value of Rs. 3,82,54,946/- and involving illegal / undue refund of Integrated Goods & Services Tax amounting to Rs. 68,21,365/-, should not be liable for confiscation under Section 113 (h) & (i) of the Customs Act, 1962;

(c) penalty under Section 114(iii) of the Customs Act, 1962 should not be imposed upon them for rendering the goods appearing at (a) above liable for confiscation; and

(d) penalty under Section 114AA of the Customs Act, 1962 should not be imposed upon them as discussed herein above.

22. M/s. Mass Shipping Agencies, Second Floor, CB-202 A, Office No. 209, Kh No. 992/993 and 2056/994, Guru Harkishan Plaza, Near Petrol Pump, Ring Road, Naraina Vihar, North West Delhi, Delhi-110 028 vide above S.C.N., were asked to show cause, as to why:

- (a) penalty under Section 114 of the Customs Act, 1962 should not be imposed upon them; and
- (b) penalty under Section 114AA of the Customs Act, 1962 should not be imposed upon them as discussed herein above in the foregoing paras.

23. M/s. Dhanlabh Logistics LLP, Ahmedabad having their office at S-2, 2nd Floor, Ronak Complex, Above Abhilasha Restaurant, Panjrapole cross Road, Ambawadi, Ahmedabad – 380 015; vide above S.C.N., were asked to show cause, as to why:

- (a) penalty under Section 114(iii) of the Customs Act, 1962 should not be imposed upon them; and
- (b) penalty under Section 114AA of the Customs Act, 1962 should not be imposed upon them as discussed herein above in the foregoing paras.

Defense Replies :-

24. Vide their letter No. Nil dt. 25.02.2021, **M/s. Aeromar Logistics (I) P. Ltd.** have submitted as under :-

- a. though the S.C.N. was served upon them, they have not been called upon to show cause to the adjudicating authority and therefore they were not obliged to respond to the same and they can not be held liable for any action under the Notice mentioned in Para 18. They can not be now called upon to show cause by way of any corrigendum or amendment as it will be an apparent afterthought and it would be an attempt to improve the fallacy.
- b. The authority has rightly not called upon them to show cause for the alleged violation of Section 113(h) and (i) of the Customs Act,

1962 because there was no evidence available against them and therefore it was a conscious decision on the part of the authority not to impose any penalty against them.

- c. Their role in the case was neither of Custom House Agent nor Shipping Line Agent. They had just undertaken the job as an intermediary between M/s. Mass Shipping Agency and M/s. Dhanlabh Logisitics LLP, C.H.A. They had received documents for the goods of M/s. Fusion Overseas from M/s. Mass Shipping Agency through an E-mail. M/s. Mass approached them by E-mail dt. 30.06.2020 requesting Customs clearance at Ahmedabad. They had quoted price for getting the work done alongwith a request to provide invoice, packing list, shipping bills, documents for registration of IEC and AD Code through their E-mail dt. 30.06.2020, which was provided by M/s. Mass. After confirming the AD copy they had handed over the papers to the C.H.A. and with that their role had ended.
- d. The documents submitted by M/s. Mass Shipping Agencies through an E-mail to them, clearly established that the entire transaction was bonafide and documents clearly showed the existence of the said exporter and they had acted upon the instructions of M/s. Mass Shipping Agencies. They had no reason to doubt or to inquire further because their requirements related to customs were satisfied by M/s. Mass Shipping Agencies.
- e. The S.C.N. had wrongly and erroneously implicated them because the case of the Department is that of the mis-declaration of the quantity of the export goods whereas their role described in the notice was that they had supplied documents to C.H.A. for export and not beyond that. The documents supplied by them were in order and there is no allegation that those documents were not proper or genuine. Thus, merely handling of the documents can not hold them liable for any penal action.