OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT),
AIR CARGO COMPLEX, SAHAR, ANDHERI (EAST),
MUMBAI – 400 099, MAHARASHTRA.

फा. सं. S/10-34/2025-26/Adj(X) ACC Date: /11/2026
CUS/ASS/MISC/1098/2025-Exp. Assmt.

CORRIGENDUM

Corrigendum to Order-in-Original No. ADC/ST/23/2026-27 Adj.(X) ACC dated 23.10.2026 issued vide F.No. S/10-34/2025-26/Adj(X) ACC

In exercise of power conferred under Section 154 of the Customs Act, 1962, the following correction in the Order-in-Original No. (hereinafter referred to as 'said order') is made, namely: -

1. In the said order, in the discussion and findings portion in paragraph 38.5, 38.6 & 38.7: -

FOR

"38.5. *However, in the absence of evidence establishing that these Noticees knowingly or intentionally made, signed, used or caused to be made, signed or used any false declaration, statement or document in the transaction of business under the Customs Act, 1962, the essential ingredients of Section 114AA are not established. Accordingly, no penalty under Section 114AA is imposed upon them.".*

SHALL BE READ AS

"38.5. Ingredients of Section 114AA: *Section 114AA applies where 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 business for the purposes of the Act. The words 'causes to be made, signed or used' are wide enough to cover a person whose knowing act enables a false declaration to be used. In this case, Noticees 7 to 11 were instrumental in the use of the false Shipping Bills for obtaining the export incentives. Accordingly, the ingredients of Section 114AA are established against them, and they are liable to penalty under Section 114AA."*

FOR

"38.6. Abetment: *Section 114(iii) applies to any person who, in relation to goods, does or omits to do any act which would render the goods liable to confiscation under Section 113, or abets the doing or omission of such act. I have held under Issue V that the goods exported under the 45 Shipping Bills are liable to confiscation under Section 113(i), (ia) and (ja). The claim of*

drawback on non-existent exports could be carried through only if there were persons ready to receive and disperse the proceeds. By receiving and holding the drawback proceeds in their accounts, Noticees 7 to 11 ***(except Noticee 9 i.e. M/s Golden Curve)*** *aided and facilitated the contravention and its completion. They are therefore abettors of the act that rendered the goods liable to confiscation, and are liable to penalty under Section 114(iii)".*

SHALL BE READ AS

"38.6*.* ***Abetment:*** *Section 114(iii) applies to any person who, in relation to goods, does or omits to do any act which would render the goods liable to confiscation under Section 113, or abets the doing or omission of such act. I have held under Issue V that the goods exported under the 45 Shipping Bills are liable to confiscation under Section 113(i), (ia) and (ja). The claim of drawback on non-existent exports could be carried through only if there were persons ready to receive, route and disperse the funds connected with these exports. The incentive credits in the exporter's account were passed on to Noticees 10 and 11, and funds were routed through the Customs Broker's account in transactions involving Noticees 7, 8 and 9, including Rs. 49,46,550/- paid by Noticee 9 into that account, without any documented commercial basis. By receiving, holding or routing these funds, Noticees 7 to 11 aided and facilitated the contravention and its completion. They are therefore abettors of the act that rendered the goods liable to confiscation, and are liable to penalty under Section 114(iii)."*

FOR

"38.7. *Section 114AA not applicable: Section 114AA requires that the noticee knowingly or intentionally made, signed or used, or caused to be made, signed or used, a false declaration, statement or document in the transaction of business under the Act. There is no evidence that Noticees 7 to 11 made, signed or used any Shipping Bill, declaration, invoice or other document presented to Customs. Their role, as established, is confined to the receipt of funds. I therefore hold that Section 114AA is not attracted to them, and no penalty is imposed under that provisio.*

SHALL BE READ AS

"38.7. ***Section 114AA applicable:*** *I have carefully examined the role of Noticees No. 7 to 11 in the transactions relating to the exports made in the name of M/s Shree Balaji Impex. The material on record indicates that their involvement was not merely incidental, but is required to be viewed in the context of the coordinated activities through which the export transactions were arranged and carried out, resulting in the filing of 45 Shipping Bills involving a declared FOB value of Rs. 10,05,69,203/- and availment of export incentives, despite the subsequent non-realisation of export proceeds and the exporter being found non-existent at its declared premises. Their respective association with and participation in the transactions, as brought out in the investigation, assumes significance in determining whether they knowingly*

facilitated the preparation, submission or use of declarations and documents containing false or incorrect material particulars. I find that Section 114AA of the Customs Act, 1962 is attracted where a person knowingly or intentionally makes, signs, uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular. The provision, therefore, requires not merely proof of association with the export transactions or receipt of any benefit, but also a finding of conscious knowledge or intention in relation to the false or incorrect declaration, statement or document. In the present case, having regard to the evidence concerning the involvement of Noticees No. 7 to 11 in the impugned transactions, their role is required to be considered in conjunction with the relevant export documents, declarations and other material relied upon in the Show Cause Notice. Accordingly, to the extent that the evidence establishes that they knowingly or intentionally caused or facilitated the making or use of such false or incorrect documents, I hold them liable to penalty under Section 114AA of the Customs Act, 1962."

2. Further, in the order portion of the same OIO, a paragraph having serial No. (xi) is added after the 41 (x) which reads as follows: -

(xi) I impose a penalty of **Rs. 1,30,00,000/- (Rupees One Crore Thirty Lakhs only)** each on M/s Onyx Multitrade, M/s Radhey Exports, Shri Rajeshbhai P. Sorathiya, Shri Jay Siddhnath & M/s. Golden Curve, under Section 114 AA of the Customs Act, 1962, for their improper export/abetment and his acts of false declarations as discussed hereinabove.

No other change is made in the said order-in-Original.

Digitally signed by Siddharthan Thangaraju
Date: 17-11-2026 16:58:00

(Siddharthan T.)
Joint Commissioner of Customs
Adjudication (X), ACC, Mumbai

To,

1. M/s. Shree Balaji Impex (IEC FLHPB6875D) at Plot No. 36, Office No. S-03, Gali No. 1, Village - Naya Bans, Noida, Gautam Buddha Nagar,
Uttar Pradesh – 201301

2. Shri Basant Bhaiya,
at Village Shekhpura, Post-Pattajoriya,
PS - Karmatanr, Shekhpura, Pattajoria
Kajra, Jamtara, Bihar-815351

3. M/s. Parshuram Bhikaji Logistics Private Limited, Office No. 07, Ground

Floor, Creado Chawl, Near Sai Hanuman Mandir, Sahara, Andheri (E), Mumbai- 400 099.

4. Shri Rajan Tabaji Gopale
Director of M/s Parshuram Bhikaji Logistics Pvt. Ltd. at A-302, Shivprema Co-Op. Housing Society Lt., Asalpha Sakinaka Road,Gatkopar (West), Mumbai 400 072

5. M/s S. Murugan,
At C-10, 2nd Floor, Roay Apartment, Next to Sahar air Cargo Complex, Sahar, Andheri (East), Mumbai 400 099.

6. Shri Anilkumar
Harakhchand Dugar Shop No. 2041-42, Trade House, Ring Road, Surat

7. Shri Shankar Ramkumar
Mundra "901, Samradhi Apartment, Ashoka Pan Gali, City Light, Surat – 395007".

8. M/s Onyx Multitrade , Pachokol Koria Chawl, Sunder Nagar, Goregaon West, Vasuri Dongari, Mumbai, 400062.

9. M/s Radhey Exports, Floor -2, 11,13, Sonubai Building, Kalbadevi Road, Vitthalwadi, Kalbadevi, Mumbai, 400002

10. Mr. Rajeshbhai P. Sorathiya,
44, Movlaa Sheri Kunkavavnani-4,
Tal-Vadia, Movlaa Sheri, Amreli, Gujarat, India 364450

11. Jay Siddhnath,
17 to 21, Swaminarayan Indusstry,
Taluka-Palsana, Village-Tantithaiya, At-tatot Jaolia, Surat, Gujarat, 394315

12. M/s Golden Curve,
4th Floor, Office No. 403, Plot No. 2,
Sector- 19 D, Ambience Court, Groma Marg,
Vashi, Navi Mumbai, Thane,
Maharashtra - 400703

Copy to:

1. The Commissioner of Customs (Export), ACC, Sahar, Mumbai.
2. The Dy./Asst. Commissioner of Customs, Export Assessment, ACC, Mumbai.
3. The Dy. Commissioner of Customs, Review (X), ACC, Mumbai
4. The Dy. Commissioner of Customs, TRC (X), ACC, Mumbai
5. The Additional Commissioner of CGST (Anti-Evasion), Additional / Joint Commissioner of CGST (Anti-Evasion), Noida, Uttar Pradesh, ...with request to take appropriate action under CGST Act, 2017 and Rule 96, 96A & 96B of CGST Rules, 2017 for rejecting and

recovery of IGST amount if claimed/availed by Shree Balaji Impex (IEC FLHPB6875D).

6. The Assistant Commissioner of Customs, Customs Broker Section, New Custom House, Mumbai Zone-1 with request to take appropriate action against above Customs Broker under CBLR.
7. CHS Section (For Notice Board)
8. DC/EDI for uploading on Website of ACC, Mumbai Zone-III
9. Office Copy.