



सीमाशुल्क आयुक्त का कार्यालय, एनएस-II,  
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II,  
केंद्रीकृत निर्यात मूल्यांकन कक्षा  
CENTRALIZED EXPORT ASSESSMENT CELL,  
केंद्रीकृत पार्किंग प्लाजा, न्हावा शेवा,  
CENTRALIZED PARKING PLAZA, NHAVA SHEVA,  
जिला: रायगढ़, ताल: उरण, महाराष्ट्र-400707,  
DISTRICT: RAIGAD, TAL: URAN, MAHARASHTRA-400707



F. No. CUS/ASS/AMND/2227/2024-CEAC

Date of Order: 18.05.2026

Date of Issue: 18.05.2026

Document Identification Number: 20260578NT000083578B

मूल आदेश संख्या: 153/2026-27/आयुक्त/NS-II/CAC/JNCH

Order-in-Original No.: 153/2026-27/Commissioner/NS-II/CAC/JNCH

पारित किया गया: श्री गिरिधर जी. पाई, सीमा शुल्क आयुक्त, NS-II, JNCH

Passed by: Shri Giridhar G. Pai, Commissioner of Customs, NS-II, JNCH

निर्यातक का नाम: मेसर्स फिनोलेक्स केबल्स लिमिटेड (IEC संख्या 0388013851)

Name of the Exporter: M/s. Arvind Smart Textiles Limited (IEC No. AAQCA3426P)

### मूल आदेश

#### Order-in-Original

1. इस मूल आदेश की प्रति, उस व्यक्ति के उपयोग के लिए निःशुल्क प्रदान की जाती है, जिसके नाम पर यह जारी किया गया है।

1. The copy of this Order-in-Original is granted free of charge for the use of the person to whom it is issued.

2. इस मूल आदेश से व्यथित कोई भी व्यक्ति, सीमा शुल्क अधिनियम, 1962 की धारा 129A के तहत, उक्त अधिकरण के सहायक रजिस्ट्रार को संबोधित करते हुए, माननीय CESTAT, पश्चिम क्षेत्रीय पीठ, 34, पी. डी'मेलो रोड, मस्जिद (पूर्व), मुंबई-400009 के समक्ष इस मूल आदेश के विरुद्ध अपील दायर कर सकता है।

2. Any Person aggrieved by this Order-in-Original can file an Appeal against this Order-in-Original before Hon'ble CESTAT, West Regional Bench, 34, P D'Mello Road, Masjid (East), Mumbai-400009 addressed to the Assistant Registrar of the said Tribunal under Section 129A of the Customs Act, 1962.

3. अपील दायर करने के संबंध में मुख्य बिंदु:

3. Main Points in relation to filing an Appeal:

- (b) **समय सीमा:** इस मूल आदेश की सूचना प्राप्त होने की तारीख से 03 महीने के भीतर।
- (b) **Time Limit:** Within 03 Months from the Date of Communication of this Order-in-Original.
- (c) **शुल्क:**
- (c) **Fee:**
- (i) **1,000 रुपये:** जहाँ माँगी गई ड्यूटी की राशि और ब्याज तथा लगाया गया जुर्माना 5 लाख रुपये या उससे कम है।
- (i) **Rs. One Thousand:** Where Duty Amount and Interest demanded and Penalty imposed is Rs. 5 Lakh or less.
- (ii) **5,000 रुपये:** जहाँ माँगी गई ड्यूटी राशि और ब्याज तथा लगाया गया जुर्माना 5 लाख रुपये से अधिक है, लेकिन 50 लाख रुपये से अधिक नहीं है।
- (ii) **Rs. Five Thousand:** Where Duty Amount and Interest demanded and Penalty imposed is more than Rs. 5 Lakh but not exceeding Rs. 50 Lakh.
- (iii) **10,000 रुपये:** जहाँ माँगी गई ड्यूटी राशि और ब्याज तथा अधिरोपित जुर्माना 50 लाख रुपये से अधिक है।
- (iii) **Rs. Ten Thousand:** Where Duty Amount and Interest demanded and Penalty imposed is more than Rs. 50 Lakh.
- (d) **भुगतान का तरीका:** किसी राष्ट्रीयकृत बैंक से, असिस्टेंट रजिस्ट्रार, CESTAT, मुंबई के पक्ष में, मुंबई में देय एक क्रॉस्ड बैंक ड्राफ्ट।
- (d) **Mode of Payment:** A crossed Bank Draft in favour of the Assistant Registrar, CESTAT, Mumbai payable at Mumbai from a Nationalized Bank.
- (e) **सामान्य:** कानून के प्रावधानों के लिए, और जैसा कि ऊपर बताया गया है तथा अन्य संबंधित मामलों के लिए, सीमा शुल्क अधिनियम, 1962, सीमा शुल्क (अपील) नियम, 1982, और सीमा शुल्क, उत्पाद शुल्क तथा सेवा कर अपीलीय न्यायाधिकरण (प्रक्रिया) नियम, 1982 का संदर्भ लिया जा सकता है।
- (e) **General:** For the Provision of Law and from as referred to above & other related matters, Customs Act, 1962, Customs (Appeal) Rules, 1982, Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982 may be referred.
4. कोई भी व्यक्ति जो इस मूल आदेश के विरुद्ध अपील करना चाहता है, उसे अपील लंबित रहने तक, माँगी गई ड्यूटी या लगाई गई पेनल्टी का 7.5% जमा करना होगा और अपील के साथ ऐसे भुगतान का प्रमाण प्रस्तुत करना होगा; ऐसा न करने पर, सीमा शुल्क अधिनियम 1962 की धारा 129 के प्रावधानों का पालन न करने के कारण अपील खारिज की जा सकती है।
4. Any person desirous of appealing against this Order-in-Original shall, pending the Appeal, deposit 7.5% of Duty demanded or Penalty levied therein and produce proof of such payment along with the Appeal, failing which the Appeal is liable to be rejected for non-compliance with the Provisions of Section 129 of the Customs Act 1962.

**Subject: Request for Conversion of Shipping Bills to avail the benefit of RoSCTL Scheme by M/s. Arvind Smart Textiles Limited (IEC No. AAQCA3426P)-reg**

M/s. Arvind Smart Textiles Limited (IEC No. AAQCA3426P) located at Main Building, Arvind Limited Premises, Naroda Road, Ahmedabad, Gujarat-380025 (hereinafter referred to as “Exporter”) filed an Application dated 25.04.2023 requesting for conversion of Shipping Bill No. 7791769 dated 09.01.2021 from “Drawback & Zero Duty EPCG (Scheme Code: 43) to “EPCG, Drawback & RoSCTL (Scheme Code: 61)” and of Shipping Bill No.6109260 dated 19.11.2021 and No.6109459 dated 19.11.2021 from “Drawback (Scheme Code: 19)” to “Drawback & RoSCTL (Scheme Code: 60)” to avail the benefit of ROSCTL Scheme. Personal hearing was granted by the then Commissioner vide F.No. S/6-Gen-03/804/2023-24/CEAC dated 13.10.2023. However, the exporter had then requested vide letter dated 31.10.2023 to keep the matter in abeyance. Thereafter another PH was granted by the then Commissioner on 21.01.2024. The exporter vide email dated 21.01.2025 had again requested to keep the matter in abeyance stating that the ICEGATE system is under process to make the provision for such amendment after getting the NOC from the Commissioner.

2. The Exporter vide their application dated 25.04.2023 and subsequent letter dated 27.04.2026 has sought the following amendment in the subject Shipping Bills:

**TABLE-I**

Sr. No.	Shipping Bill	Item No. in the Shipping Bill	From (Scheme Code)	To (Scheme Code)
1	7791769 dated 09.01.2021	1	43 (Drawback & Zero Duty EPCG)	61 (EPCG, Drawback & RoSCTL)
2	6109260 dated 19.11.2021	1	19 (Drawback)	60 (Drawback & RoSCTL)
3	6109459 dated 19.11.2021	1	19 (Drawback)	60 (Drawback & RoSCTL)

3. The Exporter submitted that no benefit under RoDTEP Scheme was availed by them in respect of the Shipping Bills under consideration and therefore, there is no possibility of dual benefit arising in the event that the requested conversion is approved. Further, the Exporter submitted that the error in the Scheme Code is purely procedural and inadvertent in nature and does not involve any mis-declaration or intent to derive undue benefit.

4. Following the Principles of Natural Justice, Personal Hearing was held on 13.05.2026. Ms. Rajeev Pillai, General Manager appeared as the Authorized Representative of the Exporter. During the Personal Hearing, the Authorized Representative sought to rely on the Application dated 25.04.2023 and subsequent Reminder. Further, they sought conversion under the 2025 Regulations.

**DISCUSSION AND FINDINGS**

5. I have carefully gone through the submissions made by the Exporter for conversion of Shipping Bill No. 7791769 dated 09.01.2021 from “Drawback & Zero Duty EPCG (Scheme Code: 43) to “EPCG, Drawback & RoSCTL (Scheme Code: 61)” and of Shipping Bill No.6109260 dated 19.11.2021 and No.6109459 dated 19.11.2021

from “Drawback (Scheme Code: 19)” to “Drawback & RoSCTL (Scheme Code: 60)” to avail the benefit of ROSCTL Scheme.

6. In the instant case, I find that the Exporter has applied for conversion of the Shipping Bills through amendment as detailed in TABLE-I above to avail the benefit of ROSCTL Scheme and the issue to be decided is whether the Exporter is eligible for amendment sought by them for conversion of said Shipping Bills for which Let Export Order was granted on 11.01.2021 and 23.11.2021.

7. Conversion of Shipping Bill is governed by Section 149 of the Customs Act, 1962, which is reproduced as under:

**Section 149: Amendment of documents-** *Save as otherwise provided in section 30 and 41, the proper officer may, in his discretion, authorize any document, after it has been presented in the custom house to be amended in such form and manner, within such time, subject to such restrictions and conditions, as may be prescribed:*

*Provided that no amendment of a bill of entry or a shipping bill or bill of export shall be so authorized to be amended after the imported goods have been cleared for home consumption or deposited in a warehouse, or the export goods have been exported, except on the basis of documentary evidence which was in existence at the time the goods were cleared, deposited or exported, as the case may be”.*

8. Further, I find that Export Entry (Post Export Conversion in relation to instrument based scheme) Regulations, 2025 were notified vide Notification No. 21/2025-Customs (N.T.) dated 03.04.2025. The relevant Provisions of the said Regulations are as under:

**Regulation 2(1)(b):** “conversion” means amendment of the declaration made in the export entry to any one or more instrument-based scheme, after the export goods have been exported;

**Regulation 2(1)(c):** “export entry” means entry relating to export as defined in clause (16) of section 2 of the Act and includes an entry made in the Shipping Bills or Bills of Exports under Section 50 or entries made for goods to be exported by post or courier under Section 84 of the Act;

**Regulation 2(1)(d):** “instrument-based scheme” means a scheme involving utilization of instrument referred to in explanation 1 to sub-section (1) of section 28AAA of the Act;

**Regulation 3(2):** Where an export entry is filed before the 22nd February, 2022, the period of one year specified under sub-regulation (1) shall be reckoned from the date on which these regulations have come into force;

**Regulation 4(e):** The export entry of which the conversion is sought is one that has been filed in relation to instrument based scheme, or under drawback or for fulfilment of any export obligation or combination thereof.”

**Explanation 1 to Section 28AAA of the Customs Act, 1962:** For the purpose of this sub-section, “instrument” means any scrip or authorization or license or certificate or

such other document, by whatever name called, issued under the Foreign Trade (Development and Regulation) Act, 1992 with respect to a reward or incentive scheme or duty exemption scheme or duty remission scheme or such other scheme bestowing financial or fiscal benefits, which may be utilized under the provisions of this act or the rules made on notifications issued thereunder”.

**8.1.** From the above provisions, it emerges that for Export Entries filed prior to 22.02.2022, the request for conversion shall be determined under the Export Entry (Post Export Conversion in relation to Instrument Based Scheme) Regulations, 2025 and the Time Limit of One Year shall be from the Date on which these Regulations came into force i.e. 03.04.2025. A conjoint reading of these Provisions indicates that the Regulations apply only to such Shipping Bills which were filed in relation to Instrument-Based Scheme or under Drawback or for fulfilment of any Export Obligation or combination thereof and the request for amendment in the Shipping Bill is for conversion to any other or one or more Instrument-Based Scheme. Further, as per Explanation 1 of Section 28AAA of the Customs Act, 1962, Instrument-Based Scheme includes Advance License, EPCG License, RoDTEP, RoSCTL etc.

**8.2.** In the instant case, the Shipping Bills mentioned in TABLE-I were given Let Export Order on 11.01.2021 and 23.11.2021 and conversion of the subject Shipping Bills is sought through amendment as detailed in TABLE-I to avail the benefit of RoSCTL Scheme. Thus, I find that the Export Entry (Post Export Conversion in relation to Instrument Based Scheme) Regulations, 2025 are applicable to the instant case. Accordingly, I proceed to decide the Application for conversion under these Regulations.

**9.** Regulations 3 and 4 of the Export Entry (Post-Export Conversion in relation to Instrument-Based Scheme) Regulations, 2025 prescribe the manner and time for applying for conversion and the conditions and restrictions for conversion respectively. These are reproduced below:

**Regulation 3: Manner and Time Limit for applying for Post-Export Conversion of Export Entry-**

(1) The application for conversion shall be filled by an exporter in writing within one year from the date of clearance of goods under sub-section (1) of section 51 or section 69 of the Act or from the date of entry made under section 84 of the Act, as the case may be:

Provided that the Jurisdictional Commissioner of Customs may, for the reasons to be recorded in writing, extend the time limit not exceeding six months, if it is satisfied that the circumstances were such which prevented the exporter from filing an application within the period specified under sub-regulation (1):

Provided further that the Jurisdictional Chief Commissioner of Customs may, for the reasons to be recorded in writing, extend the time limit not exceeding six months, if it is satisfied that the circumstances were such which prevented the exporter from filing an application for a period exceeding one year and six months.

(2) Where an export entry is filed before the 22nd February, 2022, the period of one year specified under sub-regulation (1) shall be reckoned from the date on which these regulations have come into force.

- (3) Where filing of an application under sub-regulation (1) was prevented due to stay or an injunction passed by any court or tribunal, then, in computing the period specified therein, the period of continuance of the stay or order, the day on which it was issued or made, and the day on which it was withdrawn, shall be excluded.
- (4) The jurisdictional Commissioner of Customs, may, in his discretion, authorize the conversion of export entry, subject to the following, namely:
  - (a) on the basis of documentary evidence, which was in existence at the time the goods were exported;
  - (b) subject to conditions and restrictions for conversion provided in regulation 4;
  - (c) on payment of a fee in accordance with Levy of fees (Customs Documents) Regulations, 1970.
- (5) Subject to the provision of sub-regulation (1), the jurisdictional Commissioner of Customs shall, where it is possible so to do, decide every application for conversion within a period of thirty days from the date on which it is filed.

**Regulation 4: Conditions and restrictions for conversion of Shipping Bill:**

- (1) The conversion of shipping bill and bill of export shall be subject to the following conditions and restrictions, namely:
  - (a) fulfilment of all conditions of the instrument-based scheme to which conversion is being sought;
  - (b) the exporter has not availed or has reversed the availed benefit of the instrument-based scheme from which conversion is being sought or reversed the amount of drawback or any other benefit, in case drawback or such scheme is not admissible in the scheme to which conversion is being sought, as the case may be;
  - (c) no condition, specified in any regulation or notification, relating to presentation of shipping bill or bill of export in the Customs Automated System, has not been complied with;
  - (d) no contravention has been noticed or investigation initiated against the exporter under the Act or any other law, for the time being in force, in respect of such exports;
  - (e) the export entry of which the conversion is sought is one that had been filed in relation to instrument based scheme, or under drawback or for fulfilment of any export obligation or combination thereof.

**10.** Considering the fact that Shipping Bills mentioned in TABLE-I were given Let Export Order prior to 22.02.2022, a conjoint reading of Section 149 of the Customs Act, 1962 and the Export Entry (Post-Export conversion in relation to Instrument-Based

Scheme) Regulations, 2025, provides for the following criteria for Conversion of Shipping Bills:

- (A) The Application for conversion shall be filed in writing within a Period of One Year from the Date of Order for clearance of goods. Further, in the case where Export Entry is filed before the 22.02.2022, the Period of One Year shall be reckoned from the Date on which these Regulations have come into force;
- (B) Conversion of the Shipping Bill may be authorized on the basis of documentary evidences which were in existence at the time the goods were exported;
- (C) On payment of a Fee in accordance with Levy of fees (Customs Documents) Regulations, 1970, as amended;
- (D) All conditions of the Instrument-Based Scheme to which conversion is being sought should be fulfilled;
- (E) Exporter has not availed or has reversed the availed benefit of the Instrument-Based Scheme from which conversion is being sought;
- (F) All conditions relating to the Shipping Bill have been complied with,
- (G) No contravention is noticed against the Shipping Bill,
- (H) Conversion of the Shipping Bill shall be allowed from one Instrument-Based Scheme or Drawback to another Instrument-Based Scheme.

11. Now, I proceed to examine the Shipping Bill No. 7791769 dated 09.01.2021, No.6109260 dated 19.11.2021 and No.6109459 dated 19.11.2021 in terms of each of the criteria as given above:

**A. The Application for conversion shall be filed in writing within a Period of One Year from the Date of Order for clearance of goods and where an Export Entry is filed prior to 22.02.2022, the Period of One Year specified under sub-regulation (1) shall be reckoned from the Date on which these Regulations had come into force:**

As discussed above, I find that the issue related to the Time Limit for making the Conversion Application has already been regularized in the Export Entry Regulations 2025. In the instant case, since the Shipping Bill No. 7791769 dated 09.01.2021, No.6109260 dated 19.11.2021 and No.6109459 dated 19.11.2021 were given Let Export Order prior to 22.02.2022 and the Application had already been made much earlier [dated 25.04.2023 and email dated 21.01.2025] but remained pending at the request of the exporter, I find that the Application is well within the prescribed Time Limit in terms of Regulation 3(2) of the said Regulations.



**B. Conversion of the Shipping Bill may be authorized on the basis of documentary evidences which were in existence at the time the goods were exported:**



(i) Exporter has requested for conversion of Shipping Bill No. 7791769 dated 09.01.2021, No.6109260 dated 19.11.2021 and No.6109459 dated 19.11.2021 to avail the benefit of RoSCTL Scheme through amendment as detailed in TABLE-I. The Customs' Risk Management System (RMS) provides Assessment/Examination Instructions based



on the Risk Profile of the Consignment such as Port or Country of Discharge/Nature of the Goods/Export Incentives/Scheme Chosen/Profiles of the Exporters/Alerts inserted against IEC etc. declared in the Shipping Bills. However, considering that the Exporter had filed the Shipping Bill under “Drawback (Scheme Code: 19)” and “Drawback & Zero Duty EPCG (Scheme Code: 43), the RMS processing would not be affected even if the Shipping Bills were filed under “Drawback & RoSCTL (Scheme Code: 60)” and “EPCG, Drawback & RoSCTL (Scheme Code: 61)”.

(ii) I find that Ministry of Textiles vide Notification No. 14/26/2016-IT dated 08.03.2019 had notified the Scheme for Rebate of State and Central Taxes and Levies (RoSCTL) on export of Garments and Made-Ups. In the said Notification, it was clarified that “An Exporter has to make a conscious choice to opt for ROSCTL Scheme by making claim for rebate in acceptance of the Scheme’s Terms and Conditions while declaring the relevant Scheme Code for RoSCTL at the time of filing of the Shipping Bills. Such filing of Shipping Bills would be the Exporter’s Self-Declaration that he is eligible for the Rate and Rebate in as much as Exporter has not claimed and shall not claim the Credit/Rebate/Refund/Reimbursement of the specific taxes that comprise the Rebate of State levies and Central Levies under any other mechanism”.

(iii) In the instant case, on perusal of the Shipping Bill No. 7791769 dated 09.01.2021, No.6109260 dated 19.11.2021 and No.6109459 dated 19.11.2021, I find that the Exporter had made the declaration for availing the benefit under RoDTEP Scheme as mentioned in the Marks and Numbers:

 <b>INDIAN CUSTOMS EDI SYSTEM</b> CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA		Port Code		SB No		SB Date						
		INNSA1		7791769		09-JAN-21						
		IEC/Br		AAQCA3426P		1						
		GSTIN/TYPE		20AAQCA3426P1ZH GSN								
		CB CODE		AAAF2892ACH001								
		TYPE		INV		ITEM			CONT			
Nos		1		2		0						
JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707		PKG		179		G.WT KGS 582.36		*SB21090120211239				
<b>PART - I - SHIPPING BILL SUMMARY</b>												
A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBGING	5.MEIS	6.DBK	7.ROSL	8.DEEC/DFIA	9.DFRC	10.RE-EXP	11.LUT	
	SEA	N	N	N	Y	Y	N	Y	Y		Y	
	12.PORT OF LOADING	INNSA1 (Jawaharlal Nehru (Nh)			13.COUNTRY OF FINAL DESTINATION			UNITED STATES				
14.STATE OF ORIGIN	JHARKHAND			15.PORT OF FINAL DESTINATION			USSAV (Savannah)					
16.PORT OF DISCHARGE	USSAV (Savannah)			17.COUNTRY OF DISCHARGE			UNITED STATES					
B DECLARAN DETAILS	1.EXPORTER'S NAME & ADDRESS				7.CONSIGNEE NAME & ADDRESS							
	ARVIND SMART TEXTILES LIMITED				JC PENNY							
	253 255 & 256 VILLAGE MALTI REVENU				9468-0, 120 PENNEY ROAD							
	E,THANA NO 332 KHATA NO 8 RAMPUR P				FOREST PARK, GA 30297							
	RANCHI,JHARKHAND				2.Type Private				US			
	3. AD CODE: 0510007				8. GSTIN / TYPE				20AAQCA3426P1ZH GSN			
4.RBI WAIVER NO.& DT				9. FOREX BANK A/C NO.				57XX XX XX XX X4 58				
5.CB NAME				10.DBK BANK A/C NO.				57XX XX XX XX X4 58				
6.AEO				11. IFSC NO.				HDFC0000006				
C VALU SUMMA	1.FOB VALUE	2.FREIGHT	3.INSURANC	4.DISCOU	5.COM	D. EX.P.R.	1.DBK CLAIM	2.IGST AMT	3.CESS AMT			
	756867.49	0	0	3784	0		16431	0				
	6.DEDUCTIONS	7.P/C		8.DUTY	9.CESS		4.IGST VALUE	5.RODTEP AMT				
0		0					50					
E MANIFEST DETAILS	1.MAWB NO.	2.MAWB DT	3.HAWB NO.	4.HAWB DT	N.O.C.	F. INVOICE SUMMARY	1.SNO	2.INV NO.	3. INV AMT.	4.CURRENC		
							1	1592000034	10468.43	USD		
G. EQUIPMENT DETAILS	1.CONTAINER	2.SEAL	3.DATE	4.S No	H CHALLAN DETAILS	1.SR.NO	2.CHALLAN NO	3.PAYMT DT	4.AMOUNT			
I. ANNEX DETAILS	1.SEAL TYPE	2.NATURE OF CARGO			3.NO. OF PACKETS	4.NO. OF CONTAINERS	5.LOOSE PACKETS					
		PACKAGED			179	0	0					
6.MARKS & NUMBERS		AS PER INVOICE ("AS PER INVOICE ("WE INTEND TO CLAIM REWARDS UNDER EXPORTS FROM IN RODTEP) SCHEME ")										
J.PROCESS DETAILS	1.EVENT	2.DATE	3.TIME	4.LEO NO.								
	5.Submission	09-JAN-21	12:34	6.LEO Date.								
	5.Assessment			8.BRC Realisation Date								
	7.Examination											
	9.LEO											

 <b>INDIAN CUSTOMS EDI SYSTEM</b> CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA		Port Code		SB No		SB Date					
		INNSA1		6109280		19-NOV-21					
		IEC/Br		AAQCA3426P		2					
		GSTIN/TYPE		24AAQCA3426P1Z9 GSN							
		CB CODE		AAOCS0189FCH008							
		TYPE		INV	ITEM	CONT					
		Nos		1	1	0					
JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707		PKG		1500	G.WT	KGS	7140		*SB21191120211236		
<b>PART - I - SHIPPING BILL SUMMARY</b>											
A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBING	5.MEIS	6.DBK	7.ROSL	8.DEEC/DFIA	9.DFRC	10.RE-EXP	11.LUT
	SEA	N	N	N	Y	Y	N	N	Y		Y
	12.PORT OF LOADING	INNSA1 (Jawahar Lal Nehru (Nh))				13.COUNTRY OF FINAL DESTINATION		UNITED STATES			
14.STATE OF ORIGIN	GUJARAT				15.PORT OF FINAL DESTINATION		USNYC (New York)				
16.PORT OF DISCHARGE	USNYC (New York)				17.COUNTRY OF DISCHARGE		UNITED STATES				
B DECLARANT DETAILS	1.EXPORTER'S NAME & ADDRESS				7.CONSIGNEE NAME & ADDRESS						
	ARVIND SMART TEXTILES LIMITED				MYSTIC APPAREL LLC						
	Plot no1,2,3,4,11 12 13				1333 BROADWAY 6TH FLOOR , NEWYORK						
	Indus Ind Park Survey Num 504&amp;5				NY10018 USA						
	Sarkhej Bavla Road Matoda Tal Sar				2.Type		Private				
	3. AD CODE:				0510007		8. GSTIN / TYPE		24AAQCA3426P1Z9 GSN		
	4.RBI WAIVER NO.& DT						9.FOREX BANK A/C NO.		57XXXXXXXXXX458		
5.CB NAME				EMIRATES LOGISTICS INDIA PVT LTD		10.DBK BANK A/C NO.		57XXXXXXXXXX458			
6.AEO						11. IFSC NO.		HDFC0000006			
C.VALU SUMMA	1.FOB VALUE	2.FREIGHT	3.INSURANC	4.DISCOU	5.COM	D. EX.P.R.	1.DBK CLAIM	2.IGST AMT	3.CESS AMT		
	6242670	0	0	0	0		131096				
	6.DEDUCTIONS	7.P.C		8.DUTY	9.CESS		4.IGST VALUE	5.RODTEP AMT	6.ROSC TL AMT		
0	0						0	0			
E MANIFEST DETAILS	1.MAWB NO.	2.MAWB DT	3.HAWB NO.	4.HAWB DT	N.O.C.	F. INVOICE SUMMARY	1.SNO	2.INV NO.	3. INV AMT.	4.CURRENC	
							1	1612100016	85050	USD	
	4. CIN NO.		5. CIN DT.		6. CIN SITE ID						
G. EQUIPMENT DETAILS	1.CONTAINER	2.SEAL	3.DATE	4.S No	H CHALLAN DETAILS						
I. ANNEX DETAILS	1.SEAL TYPE	2.NATURE OF CARGO			3.NO. OF PACKETS	4.NO. OF CONTAINERS	5.LOOSE PACKETS				
		CONTAINERISED			1500	0					
	6.MARKS & NUMBERS	WE INTEND CLAIM REWARDS UNDER RODTEP SCHEME. LUT NO : AD2903210106811, Dated : 01/04/2021. LC NO : L704336 DT 10.09.2021 T10768, T10776, T10784									
J. PROCESS DETAILS	1.EVENT	2.DATE	3.TIME	4.LEO NO.							
	5.Submission	19-NOV-21	12:30	6.LEO Date.							
	5.Assessment				8.BRC Realisation Date						
	7.Examination										
	9.LEO										

 <b>INDIAN CUSTOMS EDI SYSTEM</b> CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA		Port Code		SB No	SB Date						
		INNSA1		6109459	19-NOV-21						
		IEC/Br		AAQCA3426P	2						
		GSTIN/TYPE		24AAQCA3426P1Z9 GSN							
		CB CODE		AAOCS0189FCH008							
		TYPE		INV	ITEM		CONT				
		Nos		1	1		0				
JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707		PKG	370	G.WT	KGS	5986.6	* SB 21191120211239				
<b>PART - I - SHIPPING BILL SUMMARY</b>											
A STATUS	1.MODE	2.ASSCESS	3.EXMN	4.JOBGING	5.MEIS	6.DBK	7.ROSL	8.DEEC/DFIA	9.DFRC	10.RE-EXP	11.LUT
	SEA	N	N	N	Y	Y	N	N	Y		Y
	12.PORT OF LOADING	INNSA1 (Jawaharlal Nehru (Nh))				13.COUNTRY OF FINAL DESTINATION	UNITED STATES				
14.STATE OF ORIGIN	GUJARAT				15.PORT OF FINAL DESTINATION	USNYC (New York)					
16.PORT OF DISCHARG	USNYC (New York)				17.COUNTRY OF DISCHARGE	UNITED STATES					
B DECLARAN DETAILS	1.EXPORTER'S NAME & ADDRESS				7.CONSIGNEE NAME & ADDRESS						
	ARVIND SMART TEXTILES LIMITED				MYSTIC APPAREL LLC						
	Plot no1,2,3,4,11 12 13				1333 BROADWAY 6TH FLOOR , NEWYORK						
	Indus Ind Park Survey Num 504&amp;5				NY10018 USA						
	Sarkhej Bavla Road Matoda Tal Sar				US						
	3. AD CODE:		0510007		8. GSTIN / TYPE		24AAQCA3426P1Z9 GSN				
	4.RBI WAIVER NO.& DT				9.FOREX BANK A/C NO.		57XXXXXXX458				
5.CB NAME		EMIRATES LOGISTICS INDIA PVT LTD		10.DBK BANK A/C NO.		57XXXXXXX458					
6.AEO				11. IFSC NO.		HDFC0000006					
C VALU SUMMA	1.FOB VALUE	2.FREIGHT	3.INSURANC	4.DISCOU	5.COM	1.DBK CLAIM		2. IGST AMT	3.CESS AMT		
	3793429.44	0	0	0	0	79662					
	6.DEDUCTIONS	7.P/C		8.DUTY	9.CESS	4.IGST VALUE		5.RODTEP AMT	6.ROSCTL AMT		
	0	0						0	0		
E MANIFEST DETAILS	1.MAWB NO.	2.MAWB DT	3.HAWB NO.	4.HAWB DT	N.O.C.	1.SNO		2.INV NO.	3. INV AMT.	4.CURRENC	
						1		1612100017	51681.6	USD	
	4. CIN NO.		5. CIN DT.		6. CIN SITE ID						
G. EQUIPMENT DETAILS	1.CONTAINER	2.SEAL	3.DATE	4.S No		H CHALLAN DETAILS					
						1SR.NO	2.CHALLAN NO	3.PAYMT DT	4.AMOUNT		
I ANNEX DETAILS	1.SEAL TYPE		2.NATURE OF CARGO		3.NO. OF PACKETS	4.NO. OF CONTAINERS		5.LOOSE PACKETS			
			CONTAINERISED		370	0					
	6.MARKS & NUMBERS		WE INTEND CLAIM REWARDS UNDER RODTEP SCHEME. LUT NO : AD2903210106811, Dated : 01/04/2021. LC NO : L704435 DT 01.11.2021 T12019, T12022, T12017, T12018, T12020 T12023								
J PROCESS DETAILS	1.EVENT		2.DATE	3.TIME	4.LEO NO.						
	5.Submission		19-NOV-21	12:34	6.LEO Date.						
	5.Assessment				8.BRC Realisation Date						
	7.Examination										
	9.LEO										

(iv) As per ICES 1.5 System, I find that the RoDTEP Amount pertaining to Shipping Bill No. 7791769 dated 09.01.2021, No.6109260 dated 19.11.2021 and No.6109459 dated 19.11.2021 are as follows:

**TABLE-II**

Sr. No.	Shipping Bill	RoDTEP Amount (in Rs.)	Item No. in the Shipping Bill for which RoDTEP Amount is getting reflected
1	7791769 dated 09.01.2021	100	2 (Hanger)
2	6109260 dated 19.11.2021	0	NA
3	6109459 dated 19.11.2021	0	NA

(v) It is pertinent to mention that the RoSCTL Scheme had been continued retrospectively w.e.f. 01.01.2021 till 31.03.2024 vide Ministry of Textile Notification bearing F. No. 12015/11/2020-TTP dated 13.08.2021 against exports of Garments and Made-Ups falling under Chapters 61, 62 and 63 in exclusion of RoDTEP and thereafter the RoSCTL Scheme was further continued for a period of 02 Years beyond 01.04.2024 and up to 31.03.2026 for Apparels/Garments (under Chapter 61 and 62) and Made-Ups (under Chapter 63) in exclusion of RoDTEP for these Chapters vide Notification bearing F. No. 12015/11/2020-TTP dated 08.02.2024.

(vi) I find that the goods at Item No. 1 of each Shipping Bill mentioned in TABLE-I are classified under Chapter 61 and 62 and the Exporter is not eligible to avail the benefit of RoDTEP Scheme for the said goods. Further, it appears that the Exporter inadvertently made the declaration for availing the benefit under RoDTEP Scheme in the Marks and Numbers of the subject Shipping Bills instead of RoSCTL. Therefore, I am of the view that the benefit of RoSCTL Scheme may be allowed to the Exporter for the goods at Item No. 1 of each Shipping Bill mentioned in TABLE-I.

(vii) I rely upon the Order in the case of M/s. Paramount Textiles Mills Private Limited vs. Deputy DGFT, Directorate General of Foreign Trade, New Delhi as reported in 2022 (381) E.L.T. 375 (Mad.), wherein, Hon'ble High Court of Judicature at Madras had allowed the conversion of Shipping Bill from Scheme Code: 19 to Scheme Code: 60 by observing that "the fact that the Petitioner has exported goods out of India and the Petitioner was otherwise entitled to the aforesaid Scheme is not in dispute".

(viii) It is a well settled principle of law that procedural lapse or inadvertent mistakes cannot take away the substantial benefits. Substantial benefits cannot be denied due to such an error. I refer to Case Laws of Portescap India Pvt. Ltd. vs. Union of India & Ors, MANU/MH/0571/2021, Mangalore Chemicals and Fertilizers Limited vs. Deputy Commissioner 1991 (55) ELT 437 (SC) in this regard.

**C. On payment of a Fee in accordance with Levy of fees (Customs Documents) Regulations, 1970, as amended:**

The amendment, if approved, in this regard shall be carried out in ICES System as per the procedure laid down in Advisory No. 16/2025 dated 25.03.2025 regarding Post EGM Amendment Module and the same to be allowed only after payment of applicable Amendment Fees as prescribed under Levy of Fees (Customs Documents) Amendment Regulations, 2017.

**D. All conditions of the Instrument-Based Scheme to which conversion is being sought should be fulfilled:**

The Exporter has sought conversion of Shipping Bill No. 7791769 dated 09.01.2021 from “Drawback & Zero Duty EPCG (Scheme Code: 43) to “EPCG, Drawback & RoSCTL (Scheme Code: 61)” and of Shipping Bill No.6109260 dated 19.11.2021 and No.6109459 dated 19.11.2021 from “Drawback (Scheme Code: 19)” to “Drawback & RoSCTL (Scheme Code: 60)” to avail the benefit of ROSCTL Scheme. The Item Level verification of the goods as verified from ICES 1.5 System has revealed that the goods at Item No. 1 of each Shipping Bill mentioned in TABLE-I are classified under Chapter 61 and 62, which is allowable for benefit under RoSCTL Scheme.

**E. Exporter has not availed or has reversed the availed benefit of the Instrument-Based Scheme from which conversion is being sought:**

The Exporter has sought conversion of Shipping Bill No. 7791769 dated 09.01.2021 from “Drawback & Zero Duty EPCG (Scheme Code: 43) to “EPCG, Drawback & RoSCTL (Scheme Code: 61)” and of Shipping Bill No.6109260 dated 19.11.2021 and No.6109459 dated 19.11.2021 from “Drawback (Scheme Code: 19)” to “Drawback & RoSCTL (Scheme Code: 60)” to avail the benefit of ROSCTL Scheme. In the instant case, I find that the benefits of “Drawback” and “EPCG” are available at both the ends and therefore, availment of Export Incentives/Benefits at both the ends is not possible.

**F. All conditions relating to Shipping Bill have been complied with:**

The Exporter has sought conversion of Shipping Bill No. 7791769 dated 09.01.2021 from “Drawback & Zero Duty EPCG (Scheme Code: 43) to “EPCG, Drawback & RoSCTL (Scheme Code: 61)” and of Shipping Bill No.6109260 dated 19.11.2021 and No.6109459 dated 19.11.2021 from “Drawback (Scheme Code: 19)” to “Drawback & RoSCTL (Scheme Code: 60)” to avail the benefit of ROSCTL Scheme. The Item Level verification of the goods as verified from ICES 1.5 System has revealed that the goods at Item No. 1 of each Shipping Bill mentioned in TABLE-I are classified under Chapter 61 and 62, which is allowable for benefit under RoSCTL Scheme.

**G. No contravention noticed against the Shipping Bill:**

On perusal of the ICES 1.5 System (under the comment tab), I find that nothing adverse has been mentioned against the Shipping Bill No. 7791769 dated 09.01.2021, 6109260 dated 19.11.2021 and 6109459 dated 19.11.2021.

**H. Conversion shall be allowed from one Instrument-Based Scheme, or Drawback to another Instrument-Based Scheme:**

The Exporter has sought conversion of Shipping Bill No. 7791769 dated 09.01.2021 from “Drawback & Zero Duty EPCG (Scheme Code: 43) to “EPCG, Drawback & RoSCTL (Scheme Code: 61)” and of Shipping Bill No.6109260 dated 19.11.2021 and No.6109459 dated 19.11.2021 from “Drawback (Scheme Code: 19)” to “Drawback & RoSCTL (Scheme Code: 60)” to avail the benefit of ROSCTL Scheme. I

find that the said conversion falls under the ambit of Export Entry (Post-Export conversion in relation to Instrument-Based Scheme) Regulations, 2025. Thus, I find that this condition is fulfilled.

**12.** In view of the above discussions, I hold that the Exporter's Application for the conversion of Shipping Bill No. 7791769 dated 09.01.2021 from "Drawback & Zero Duty EPCG (Scheme Code: 43) to "EPCG, Drawback & RoSCTL (Scheme Code: 61)" and of Shipping Bill No.6109260 dated 19.11.2021 and No.6109459 dated 19.11.2021 from "Drawback (Scheme Code: 19)" to "Drawback & RoSCTL (Scheme Code: 60)" as mentioned in TABLE-I may be allowed.

**13.** Accordingly, I pass the following order:

**ORDER**

**13.1.** I allow the conversion of Shipping Bill No. 7791769 dated 09.01.2021 from "Drawback & Zero Duty EPCG (Scheme Code: 43) to "EPCG, Drawback & RoSCTL (Scheme Code: 61)" and of Shipping Bill No.6109260 dated 19.11.2021 and No.6109459 dated 19.11.2021 from "Drawback (Scheme Code: 19)" to "Drawback & RoSCTL (Scheme Code: 60)" as mentioned in TABLE-I.

**13.2.** The amendment in this regard shall be carried out in ICES system as per the procedure laid down in Advisory No: 16/2025 dated 25.03.2025 regarding Post EGM Amendment Module only after payment of amendment fee as prescribed under Levy of Fees (Customs Documents) Amendment Regulation, 2017.

**(GIRIDHAR G. PAI)**  
**Commissioner of Customs, NS-II**  
**JNCH**

To:

M/s. Arvind Smart Textiles Limited (IEC No. AAQCA3426P),  
Main Building, Arvind Limited Premises,  
Naroda Road, Ahmedabad, Gujarat-380025

Copy to:

- (i) DC/AC, CCO, JNCH, Nhava Sheva, Mumbai;
- (ii) DC/AC, CEAC, Centralized Parking Plaza, Nhava Sheva, Mumbai;
- (iii) EDI Section, JNCH, Nhava Sheva, Mumbai (for uploading on Website);
- (iv) Office Copy.