

	<p>सीमाशुल्कआयुक्तकाकार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II केंद्रीकृतनिर्यातआकलनकक्ष, जवाहरलालनेहरूसीमाशुल्कभवन CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU CUSTOM HOUSE, न्हावाशेवा, तालुका-उरण, जिला- रायगढ़, महाराष्ट्र -400 707 NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707</p>
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F. No.-CUS/ASS/AMND/1306/2026-CEAC

DIN: 20260578NT000000EDCA	
आदेश की तिथि Date of Order	:21.05.2026
जारी किए जाने की तिथि Date of Issue	:21.05.2026
आदेशसं. Order No.	:42/2026-27/ आयुक्त/एनएस-II/ सीएसी/जेएनसीएच :42/2026-27/Commissioner/NS-II/CAC /JNCH
पारितकर्ता Passed by	श्रीगिरिधर जी. पई Sh. Giridhar G. Pai : आयुक्त, सीमाशुल्क (एनएस-II), जेएनसीएच, न्हावाशेवा Commissioner of Customs (NS-II), JNCH, Nhava Sheva
पक्षकार (पार्टी)/नोटिसी का नाम Name of Party/Noticee	: म. अरविंद लिमिटेड (आईईसी नंबर 0888003421) : M/s. Arvind Limited (IEC- 0888003421)

मूलआदेश

ORDER-IN-ORIGINAL

1. इस आदेश की मूल प्रति की प्रतिलिपि जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निःशुल्क दी जाती है।

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 आदेश से व्यथित कोई भी व्यक्ति सीमा शुल्क अधिनियम, एक हजार नौ सौ बासठ की धारा 129A के तहत इस आदेश के विरुद्ध सीईएसटीएटी, पश्चिमी प्रादेशिक न्यायपीठ (वेस्ट रीजनल बेंच), चौतीस, पी. डी. मेलो रोड, मस्जिद (पूर्व), मुंबई-400009 को अपील कर सकता है, जो उक्त अधिकरण के सहायक रजिस्ट्रार को संबोधित होगी।

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

3. अपील दाखिल करने संबंधी मुख्य मुद्दे:-

Main points in relation to filing an appeal:-

फॉर्म Form	: फॉर्म नं. सीएटीन चार प्रतियों में तथा उस आदेश की चार प्रतियाँ, जिसके खिलाफ अपील की गई है (इन चार प्रतियों में से कम से कम एक प्रति प्रमाणित होनी चाहिए)। Form No. CA3 in quadruplicate and four copies of the order appealed against (at least one of which should be certified copy)
समयसीमा Time Limit	: इस आदेश की सूचना की तारीख से तीन महीने के भीतर Within 3 months from the date of communication of this order.
फीस Fee	: (क) एक हजार रुपये—जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम पाँचलाख रुपये या उससे कम है। (a) Rs. One Thousand - Where amount of duty & interest demanded & penalty imposed is Rs. 5 Lakh or less. (ख) पाँचहजाररुपये— जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम पाँच लाख रुपये से अधिक परंतु पचासलाख रुपये से कम है। (b) Rs. Five Thousand - Where amount of duty & interest demanded & penalty imposed is more than Rs. 5 Lakh but not exceeding Rs. 50 lakh (ग) दस हजार रुपये—जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम पचास लाख रुपये से अधिक है। (c) Rs. Ten Thousand - Where amount of duty & interest demanded & penalty imposed is more than Rs. 50 Lakh.
भुगतानकीर ीति Mode of Payment	: क्रॉस बैंक ड्राफ्ट, जो राष्ट्रीयकृत बैंक द्वारा सहायक रजिस्ट्रार, सीईएसटीएटी मुंबई के पक्ष में जारी किया गया हो तथा मुंबई में देय हो। A crossed Bank draft, in favour of the Asstt. Registrar, CESTAT, Mumbai payable at Mumbai from a nationalized Bank.
सामान्य General	: विधि के उपबंधों के लिए तथा ऊपर यथा संदर्भित एवं अन्य संबंधित मामलों के लिए, सीमा शुल्क अधिनियम, एक हजार नौ सौ बासठ; सीमा शुल्क (अपील) नियम, एक हजार नौ सौ बयासी; तथा सीमा शुल्क, उत्पादन शुल्क एवं सेवा कर अपील अधिकरण (प्रक्रिया) नियम, एक हजार नौ सौ बयासी का संदर्भ लिया जाए। For the provision of law & 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. इस आदेश के विरुद्ध अपील करने के लिए इच्छुक व्यक्ति अपील अनिर्णीत रहने तक उसमें माँगे गए शुल्क अथवा उद्गृहीत शास्ति का सात दशमलव पाँच प्रतिशत (7.5%) जमा करेगा और ऐसे भुगतान का प्रमाण प्रस्तुत करेगा। ऐसा न किए जाने पर अपील सीमा शुल्क अधिनियम, एक हजार नौ सौ बासठ की धारा 129 के उपबंधों की अनुपालना न किए जाने के लिए नामंजूर किए जाने की दायी होगी।

Any person desirous of appealing against this order 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.

Sub: - Request for Conversion of Shipping Bills from Scheme-Drawback (Scheme Code-19) to Scheme- Drawback & RoSCTL(Scheme code-60) by M/s ARVIND LIMITED (IEC No. 0888003421)- Reg.

M/s ARVIND LIMITED (IEC No. 0888003421) having registered office at technical product division, 50-B1 and C1 survey No. 299, Bommas, Bengaluru, 560099. (hereinafter referred to as “the exporter”) has requested for conversion of 01 Shipping Bill from Scheme-Drawback (Scheme code-19) to Scheme-Drawback & ROSCTL (Scheme Code-60) vide their letter dated 11.05.2026, details of which are tabulated below:

TABLE I

Sl. No.	Shipping Bill No./Dated	LEO Date	Scheme in which SB filed	Scheme Code to which conversion sought
-1	-2	-3	-4	-5
1	7803433 dated 01.02.2025	03.02.2025	Drawback (Scheme Code-19)	Drawback & ROSCTL (Scheme Code-60)

2. The exporter vide their application dated 11.05.2026, requested for conversion of above-mentioned Shipping Bill from Scheme-Drawback (Scheme Code - 19) to Scheme - Drawback & ROSCTL (Scheme Code-60), in the said letter they have inter-alia stated that the scheme code was erroneously mentioned as Drawback(19) instead of Drawback and ROSCTL(60) by the Customs Broker.

3. Further, the exporter has requested to condone the delay in filing this application stating reason that they handle around 3500 shipping bills on monthly basis and the reconciliation process is extensive and time consuming. Additionally, the concerned team member handling this process had left the organization during the relevant period.

4. The exporter also stated in their request letter that, due to character limitations in the “Marks and Numbers” column of the Shipping Bill, the declaration appeared only as “Remission...” instead of the complete phrase “Remission of Duties and Taxes on Exported Products (RoSCTL)”. However, they submitted that the intention to claim RoSCTL had been duly declared in the export invoice presented to Customs at the time of export.

5. The exporter has submitted Shipping Bill copies, Export Invoice and has requested for waiver of personal hearing and requested to decide the matter on merits.

DISCUSSIONS AND FINDINGS

6. I have carefully gone through the request made by the exporter vide their letter dated 11.05.2026 for amendment in above mentioned Shipping Bills (Table-I), by way of conversion of Shipping Bills from Scheme-Drawback (Scheme Code - 19) to Scheme - Drawback & ROSCTL (Scheme Code-60), all the submissions made by the exporter and the relevant provisions of the Customs Act, 1962, which govern the conversion of Shipping Bills.

7. I find that the exporter had filed the impugned Shipping Bill under Drawback (Scheme Code-19). Now, the exporter has requested conversion from Scheme –Drawback (Scheme Code - 19) to Scheme- Drawback & ROSCTL (Scheme Code-60). The issue to be decided is whether the exporter is eligible for amendment sought by them for conversion of said Shipping Bill for which Let Export Order was granted on 03.02.2025 from Scheme-Drawback (Scheme Code - 19) to Drawback & ROSCTL (Scheme Code-60).

8. Conversion of shipping bill is governed by Section 149 of the Customs Act, 1962. In the instant case, the shipping bill was filed on 01.02.2025 for which the LEO was granted on 03.02.2025. Section 149 of the Customs Act, as amended with effect from 01.08.2019, reads 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”.

9. Further, I find that the aforesaid Shipping Bill was filed on 01.02.2025 for which the LEO was granted on 03.02.2025. Sub-regulation (3) to Regulation (1) of the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022 notified vide notification No. 11/2022- Customs (N.T.) dated 22.02.2022 provides that these regulations shall apply to shipping bills or bills of export filed on or after the date of publication of these regulations in the Official Gazette, which is 22.02.2022. These Regulations have been superseded by the Export Entry (Post Export Conversion in relation to Instrument-Based Scheme) Regulations, 2025, notified vide Notification No. 21/2025-Customs (N.T.) dated 03.04.2025. However, the new Regulations include a saving clause in respect of acts done or omitted to be done under the superseded Regulations of 2022. Since the impugned shipping bill was filed after the date of publication of the superseded regulations in official gazette i.e. 22.02.2022 and before 03.04.2025 [after which they were superseded by Export Entry (Post export conversion in relation to instrument based scheme) Regulations, 2025 notified vide Notification No. 21/2025-Customs (N.T.) dated 03.04.2025], the application for conversion is to be dealt under the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022. Accordingly, I proceed to examine the applicability of the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022.

10. The relevant provisions of the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022 are as under:

Regulation 2(1)(b): “Conversion” means amendment of the declaration made in the shipping bill or bill of export to any other one or more instrument based scheme, after the export goods have been exported.

Regulation 2(1)(c): *“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.*

Explanation 1 of the Section 28AAA of the Customs Act, 1962:

Explanation 1 : *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”.*

Regulation 4(1)(e): 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-
(e) the shipping bill or bill of export of which the conversion is sought is one that had been filed in relation to instrument based scheme.

10.1. A conjoint reading of these provisions indicates that the regulations apply only to such shipping bills which were filed under an instrument based scheme and the request for amendment in the shipping bill is for conversion to any other 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, RoDTEP, RoSCTL etc. but does not include drawback which is not any scrip of authorization or licence or certificate or such other document issued under the Foreign Trade (Development and Regulation) Act, 1992.

11. In view of the above, I find that the application for conversion of the shipping bill mentioned in Table-I cannot be dealt under the Regulations, 2022 supra as Drawback is not an instrument based scheme. Thus, the application must be dealt under Section 149 of the Customs Act, 1962 read with Board Circular No. 36/2010-Customs dated 23.09.2010. The relevant paras i.e. 3 to 5 of the said Circular read as follows:

3. *The issue has been re-examined in light of the above. It is clarified that Commissioner of Customs may allow conversion of shipping bills from schemes involving more rigorous examination to schemes involving less rigorous examination (for example, from Advance Authorization/DFIA scheme to Drawback/DEPB scheme) or within the schemes involving same level of examination (for example from Drawback scheme to DEPB scheme or vice versa) irrespective of whether the benefit of an export promotion scheme claimed by the exporter was denied to him by DGFT/DOC or Customs due to any dispute or not. The conversion may be permitted in accordance with the provisions of section 149 of the Customs Act, 1962 on a case-to-case basis on merits provided the Commissioner of Customs is satisfied, on the basis of documentary evidence which was in existence at the time the goods were exported, that the goods*

were eligible for the export promotion scheme to which conversion has been requested. Conversion of shipping bills shall also be subject to conditions as may be specified by the DGFT/MOC. The conversion may be allowed subject to the following further conditions:

- a) The request for conversion is made by the exporter within three months from the date of the Let Export Order (LEO).
 - b) On the basis of available export documents etc., the fact of use of inputs is satisfactorily proved in the resultant export product.
 - c) The examination report and other endorsements made on the shipping bill/export documents prove the fact of export and the export product is clearly covered under relevant SION and or DEPB/Drawback Schedule as the case may be.
 - d) On the basis of S/Bill/export documents, the exporter has fulfilled all conditions of the export promotion scheme to which he is seeking conversion.
 - e) The exporter has not availed benefit of the export promotion scheme under which the goods were exported and no fraud/misdeclaration /manipulation has been noticed or investigation initiated against him in respect of such exports.
4. Free shipping bills (shipping bills not filed under any export promotion scheme) are subject to 'nil' examination norms. Conversion of free shipping bills into EP scheme shipping bills (advance authorization, DFIA, DEPB, reward schemes etc.) should not be allowed. However, the Commissioner may allow All Industry Rate of duty drawback on goods exported under free shipping bill, without conversion of such free shipping bill to Drawback Scheme shipping bill, in terms of the proviso to rule 12(1) (a) of the Customs, Central Excise and Service Tax Drawback Rules, 1995.
 5. Due care may be taken while allowing conversion to ensure that the exporter does not take benefit of both the schemes i.e. the scheme to which conversion is sought and the scheme from which conversion is sought. Whenever conversion of a shipping bill is allowed, the same should be informed to DGFT so that they may also ensure that the exporter does not take benefit of both the schemes.

12. A conjoint reading of Section 149 of the Customs Act, 1962 and Circular No. 36/2010 dated 23.09.2010 clearly establishes that the following criteria should be met for post-export conversion of a shipping bill-

- A. Conversion of shipping bills should be allowed from schemes involving more rigorous examination to schemes involving less rigorous examination or within the schemes involving same level of examination
- B. The conversion may be permitted in accordance with the provisions of Section 149 of the Customs Act, 1962 on a case-to-case basis on merits provided the Commissioner of Customs is satisfied, on the basis of documentary evidence which was in existence at the time the goods were exported, that the goods were eligible for the export promotion scheme to which conversion has been requested.
- C. The request for conversion is made by the exporter within three months from the date of the Let Export Order (LEO).
- D. On the basis of available export documents etc., the fact of use of inputs is satisfactorily proved in the resultant export product.

- E. The examination report and other endorsements made on the shipping bill/export documents prove the fact of export and the export product is clearly covered under relevant SION and or DEPB/Drawback Schedule as the case may be.
- F. On the basis of S/Bill/export documents, the exporter has fulfilled all conditions of the export promotion scheme to which he is seeking conversion.
- G. The exporter has not availed benefit of the export promotion scheme under which the goods were exported and no fraud/misdeclaration /manipulation has been noticed or investigation initiated against him in respect of such exports.
- H. Conversion of free shipping bills into EP scheme shipping bills (advance authorization, DFIA, DEPB, reward schemes, etc.) should not be allowed. However, the Commissioner may allow All Industry Rate of Duty drawback on goods exported under free shipping bill.
- I. Exporter should not be allowed to take the benefit of both the schemes i.e. the scheme to which conversion is sought and the scheme from which conversion is sought. The same should be informed to DGFT so that they may also ensure that the exporter does not take benefit of both schemes.

13. I proceed to examine the present case in terms of each of the criteria as given above.

A. Examination Norms

(a) The exporter has requested for conversion of the shipping bill bearing No. 7803433 dated 01.02.2025 from Scheme-Drawback (Scheme Code-19) to Scheme-Drawback & RoSCTL (Scheme Code-60). The Commissioner of Customs may allow the conversion of shipping bills from schemes involving more rigorous examination to schemes involving less rigorous examination (for example, from Advance Authorization/DFIA scheme to Drawback/DEPB scheme) or within the schemes involving same level of examination (for example from Drawback scheme to DEPB scheme or vice versa) subject to certain conditions stipulated in Section 149 of the Act read with Board's circular cited supra. The Indian Customs Risk Management System ('RMS') provides instructions regarding examination norms based on the risk profile of the Consignment/export incentive declared in the shipping bill by the exporter. In the instant case, examination instructions given are verified for the above-mentioned shipping bill from 1.5 system and found that RMS instructions given were as "Inspect the Packages and checks Marks and Nos as per SB/Invoice".

(b) However, Drawback and RoSCTL are at the same level of examination being duty remission schemes. Also, RoSCTL is applicable only to goods falling under Chapters 61, 62 and 63 of the Customs Tariff and there is no dispute that the goods exported under the said shipping bill were "garments" falling under Chapter 62 of the Customs Tariff Act, 1975. Hence, this condition is satisfied.

B. Documentary evidence in existence at the time of export

(a) From plain reading of Section 149 of the Customs Act, 1962, it may be seen that the exporter could not claim amendment by way of conversion in a routine and as a matter of right. Such conversion/amendment can only be allowed on the case-to-case basis if the

conditions in Section 149 of the Customs Act, 1962 including the fact that documentary evidence was in existence at the time of clearance of goods for export, are fulfilled.

(b) At the time of export, the exporter had filed the shipping bill under Scheme-Drawback (Scheme Code-19) and perusal of the details of export benefits claimed from ICES 1.5 system revealed that at item level, Scheme-Drawback (Scheme Code-19) has been mentioned for the shipping bill No.7803433 dated 01.02.2025. Now, the exporter has requested for conversion of the shipping bill to Scheme-Drawback & RoSCTL (Scheme Code-60).

(c) In this regard, it is pertinent to mention that RoSCTL - related codes were discontinued to be claimed in the shipping bills w.e.f. 01.01.2021 as per Board's instructions, since the RoDTEP scheme was implemented w.e.f. 01.01.2021. Thus, the claim of RoSCTL in the shipping bill was disallowed and instead, RoDTEP was allowed to be claimed at item level. Vide Ministry of Textile Notification F. No. 12015/11/2020-TTP dated 13.08.2021, the RoSCTL scheme had been continued retrospectively w.e.f. 01.01.2021 till 31.03.2024 against exports of garments and made-ups falling under chapters 61, 62, and 63 in exclusion of RoDTEP. Further, I find that Ministry of Textiles vide Notification F. No. 12015/11/2020-TTP dated 08.02.2024 extending the RoSCTL scheme for a period of 2 years beyond 1st April 2024 and upto 31st March 2026 for apparel/garments (under Chapter 61 and 62) and Made-ups (under Chapter 63) in exclusion of RoDTEP for these Chapter.

(d) In the instant case, the SB mentioned in the Table-I was filed during the period February 2025. The exporter has stated that they had not mentioned scheme code 60 due to an inadvertent error. There is no dispute to the fact that the items exported vide above said Shipping Bill were "Trousers" falling under Chapter 62 of the Customs Tariff Act, 1975. I find that all exports of "garments and made-ups" falling under chapters 61, 62 and 63 of the Customs Tariff Act, 1975 manufactured in India are eligible to avail the benefit of RoSCTL scheme. There is no dispute to the fact that the items exported vide above said SB (as mentioned in Table-I above) were "Trousers" falling under Chapter 62 of the Customs Tariff Act, 1975. It is also noticed that the exporter has not availed RoSCTL benefit against the exported goods classified under Chapter 62 in the said shipping bill. Thus, the goods covered under the said shipping bill are eligible for benefits available under RoSCTL scheme.

(e) Further, the exporter also stated in their request letter that, due to character limitations in the "Marks and Numbers" column of the Shipping Bill, the declaration appeared only as "Remission..." instead of the complete phrase "Remission of Duties and Taxes on Exported Products (RoSCTL)". However, they submitted that the intention to claim RoSCTL had been duly declared in the export invoice presented to Customs at the time of export.

A snapshot of 1st Page of the shipping bill and Invoice e-sanchit at Sr.No.03 (Type Code 380000), IRN Number - 2025020100027256 is being reproduced for ready reference: -

INDIAN CUSTOMS EDI SYSTEM CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA		Port Code	SB No	SB Date							
JNCH, NHAVA SHEVA, TAL.:URAN, DIST-RAIGAD-400707		INNSA1	7803433	01-FEB-25							
		IEC/Br	0886003421	71							
		GSTIN/TYPE	29AABCA2398D1ZQ GSN								
		CB CODE	AACC14057LCH001								
		TYPE	INV	ITEM		CONT					
		Nos	1	1	0						
		PKG	139	G.WT	KGS 2574						
PART - I - SHIPPING BILL SUMMARY											
A STATUS	1.MODE	2.ASSSS	3.EXMN	4.JOBING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRC	10.RE-EXP	11.LUT
	SEA	N	Y	N	Y	Y	N	N	N		N
B DECLARAN DETAILS	12.PORT OF LOADING INNSA1 (Jawaharlal Nehru (Nh)					13.COUNTRY OF FINAL DESTINATION UNITED KINGDOM					
	14.STATE OF ORIGIN Karnataka					15.PORT OF FINAL DESTINATION GBSOU (Southampton)					
C VALU SUMMA	16.PORT OF DISCHARGE GBSOU (Southampton)					17.COUNTRY OF DISCHARGE UNITED KINGDOM					
	1.EXPORTER'S NAME & ADDRESS					7.CONSIGNEE NAME & ADDRESS					
E MANIFEST DETAILS	ARVIND LIMITED					VAILOS					
	TECHNICAL PRODUCT DIVISION					UNIT A1, TAMERTON BUSINESS PARK HAX					
G EQUIPMENT DETAILS	60-B1 and C1 Survey No. 299, Bommas					TER WOOD CHASE, PL6 7FR UNITED KING DOM					
	Bengaluru					GB					
I ANNEX DETAILS	3. AD CODE: 6390030					8. GSTIN / TYPE 29AABCA2398D1ZQ GSN					
	4.RBI WAIVER NO.& DT					9.FOREX BANK A/C NO. 51XX					
J PROCESS DETAILS	5.CB NAME INTEGRITY LOGISTICS SOLUTIONS (INDI					10.DBK BANK A/C NO. 10XXXXXX434					
	6.AEO					11. IFSC NO. SBIN0007491					
D EX.PR.	1.FOB VALUE	2.FREIGHT	3.INSURANC	4.DISCOU	5.COM	1.DBK CLAIM	2.IGST AMT	3.CESS AMT			
	7031865.62	193050	1111	0	0	217988	867118.69				
F INVOICE SUMMARY	6.DEDUCTIONS	7.PIC	8.DUTY	9.CESS				4.IGST VALUE	5.RODTEP AMT	6.ROSCLT AMT	
	0	0						722026.8	0	0	
H CHALLAN 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	1102400177	70155.6	GBP		
A STATUS	4. CIN NO.				5. CIN DT.	6. CIN SITE ID					
	25PCEG02011871259000				01-FEB-25	INNSA1					
G EQUIPMENT DETAILS	1.CONTAINER		2.SEAL	3.DATE	4.S No	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				
	WAREHOUSE SEALED		CONTAINERISED		139	0	0				
J PROCESS DETAILS	6.MARKS & NUMBERS					AEO T2 NUMBER: INAABCA2398D2F242 NOTIFY: SUPREME FREIGHT SERVICES LTD SUPREME HOUSE					
						29-33 SHIRLEY ROAD SOUTHAMPTON, UK- SO15 3EW UK AS PER INV, SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS ON PAYMENT OF INTEGRATED TAX."WE INTEND TO CLAIM REWARDS UNDER REMISSIO					
A STATUS	1.EVENT	2.DATE	3.TIME	4.LEO NO.	39/75						
	5.Submission	01-FEB-25	12:19	6.LEO Date.	03-FEB-25						
B DECLARAN DETAILS	5.Assessment	8.BRC Realisation Date			30-NOV-25						
	7.Examination	01-FEB-25	18:24								
C VALU SUMMA	9.LEO	03-FEB-25	13:05								
	10. SEZ UNIT Details										
<p>Signature Not Verified Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 08 Date: 2025.02.03 13:40:42 IST Reason: CUSTOMS Location: INDIA</p>											
Glossary											
<p>A: ASSESS - Assessed, EXMN - Examined, MEIS - Merchandise Export Incentive Scheme, DBK - Drawback, ROSL - Rebate of State Levies, DEEC - Duty Exemption Entitlement Certificate, DFRC - Duty Free Replenishment Certificate, LUT - Letter of Under Taking, B: CB - Customs Broker AD Authorized Dealer, AEO - Authorized Economic Operator, UCR - Unique Customs Reference C: DISCOU - Discount, COM - Commission, PIC Packing Charges D: EX, PR. - Export Promotions E: MAWB / HAWB - Master / House Airway Bill Number J: BRC - Bank Realisation Certificate</p>											

GST Reg No: 29AABCA2398D1ZQ		INVOICE		Page 2 of 3	
Exporter : ARVIND LIMITED (HUMAN PROTECTION - AMD) 50-B1 & 50-C1, Survey No. 299, Bommasandra Industrial Area Bengaluru Urban, Karnataka, India Principal Place of Business ARVIND LTD, Mysore Road, Bangalore		Invoice No & Date of Issue 1102400177 29-01-2025		Exporter's Ref No: 4039049 IEC No:- 0868003421	
PIN Code:- 560099		Buyers Order No & Date:- 83644		29-01-2025	
		BCE2400250			
Amount Chargable (in words): GBP Seventy Thousand One Hundred Fifty Five And Sixty Pence Only				Total 70155.60	
Benefit Scheme: Drawback		Total Value	GBP	70155.60	
AD Code - 6390030 (ICICI BANK LIMITED)		Less Freight	GBP	1874.27	
RoSCTL To be Claimed		Less Insurance	GBP	10.79	Total Taxable Value INR : 7226026.80
		Total FOB Value	GBP	68270.54	Total IGST Value INR : 867116.69
		FOB Value	INR	7031865.62	
		PMV Value	INR	8789832.09	
Export Under Rebate Supply meant for Export/Supply to SEZ unit or SEZ Developer for authorised operations on payment of integrated Tax.					
State of Origin of Goods : Karnataka					
District of Origin of Goods : Bengaluru					
Preferential Agreement : NCPTI :- PREFERENTIAL TRADE BENEFIT					
(QUALITY AS PER CONTRACT)					
Declaration:					
We declare that this invoice shows actual price of goods described and that all particulars are true and correct subject to Ahmedabad (India) Jurisdiction.					
For & On behalf of Arvind Limited Signature valid Digitally signed by DS ARVIND LIMITED Date: 2025.01.29 14:29:37 +0530 Name: Ranul KAVADE Authorised Signatory					

(f) There is no dispute to the fact that the items exported vide shipping bill bearing No. 7803433 dated 01.02.2025 were “garments” falling under Chapter 62 of the Customs Tariff Act, 1975 and no RoDTEP benefit was availed by the exporter and hence I find that the export benefits of RoSCTL may be allowed to the exporter. In this regard, I would 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) ELT 375(Mad), Hon’ble High Court of Judicature at Madras has 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*”.

(g) It is a well-settled principle of law that procedural lapse or inadvertent mistakes cannot take away the substantial benefits. Substantial benefit 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. Time limit of filing of the conversion application

(a) In the present case, Let Export Order (LEO) was granted on 03.02.2025, whereas the exporter submitted the request for conversion vide application dated 11.05.2026. Thus, the request for conversion of Shipping Bill No. 7803433 dated 01.02.2025 has been filed after a delay of approximately three months beyond the prescribed period of one year from the date of grant of LEO. For this, the exporter has requested condonation of delay in filing the application, stating that they handle around 3,500 Shipping Bills on a monthly basis and that the reconciliation process is extensive and time-consuming. It has also been submitted that the concerned team member handling the process had left the organization during the relevant period.

(b) The Board Circular as per para 3(a) provides a time limit of 03 months for filing of application for conversion of shipping bills from one scheme to another. However, it is now settled through various judicial pronouncements that while the period of three months is not statutorily provided under section 149 of the Customs Act, 1962, a reasonable time limit may be considered.

(c) In this regard, the Board vide notification No. 11/2022-Cus (N.T.) dated 22.02.2022 has issued “The Shipping Bill (Post Export Conversion in Relation to the Instrument Based Scheme) Regulations, 2022” (hereinafter referred to as the Regulation) incorporating the manner and time limit for applying for post export conversion of shipping bills. The Regulation 3 of the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022, is reproduced below-

Regulation 3. Manner and time limit for applying for post export conversion of Shipping Bill in certain cases. —

(1) The application for conversion shall be filed in writing within a period of one year from the date of order for clearance of goods under sub-section (1) of section 51 or section 69 of the Act, as the case may be:

Provided that the jurisdictional Commissioner of Customs, having regard to the circumstance under which the exporter was prevented from applying within the said period of one year, may consider and decide, for reasons to be recorded in writing, to extend the aforesaid period of one year by a further period of six months:

Provided further that the jurisdictional Chief Commissioner of Customs, having regard to the circumstances under which the exporter was prevented from applying within the said period of one year and six months, may consider and decide, for reasons to be recorded in writing, to extend the said period of one year and six months by a further period of six months.

(d) Although, these regulations are not squarely applicable to the shipping bills in question for the reasons as explained herein above, reference to this regulation is being drawn to properly understand the legislative intent in respect of ‘reasonable time’ which can be allowed in conversion of shipping bill cases.

(e) In the present case, Let Export Order (LEO) was granted on 03.02.2025, whereas the exporter submitted the request for conversion vide application dated 11.05.2026. Thus, the request for conversion of Shipping Bill No. 7803433 dated 01.02.2025 has been filed after a delay of approximately three months beyond the prescribed period of one year from the date of grant of LEO. However, I condone the delay as provided for in the 2022 Regulations read with section 149 of the Customs Act, 1962.

D. The fact of use of inputs is satisfactorily proved in the resultant export product

I find that this condition is not applicable in the present case as the conversion is sought from Scheme-Drawback (Scheme Code-19) to Scheme-Drawback & RoSCTL (Scheme Code-60).

E. Examination report proves the fact of export and the export product is covered under relevant SION and or Drawback Schedule

The examination report has been perused in the ICES 1.5 system and no adverse comment by the examining officer has been observed against the shipping bill bearing No. 7803433 dated 01.02.2025. The goods have been given LEO on 03.02.2025. Further, I find that the goods exported under said shipping bill are covered under chapter 62 for which RoSCTL is allowable in terms of Notification No.14/26/2016-IT dated 07.03.2019, issued by Ministry of Textiles.

F. Exporter has fulfilled all conditions of the scheme to which he is seeking conversion.

As discussed in the preceding paras, although the exporter has not declared Scheme-Drawback & RoSCTL (Scheme Code-60) in the shipping bill, the item level verification of goods as verified from ICES 1.5 system has revealed that the items under export are covered under chapter 62, which is allowable for RoSCTL scheme.

G. Non-availment of the benefit of the scheme under which the goods were exported and no fraud/mis-declaration /manipulation having been noticed or investigation initiated in respect of such exports.

As the exporter has requested for conversion of the shipping bill from Scheme-Drawback (Scheme Code-19) to Scheme-Drawback & RoSCTL(Scheme Code-60) and thus, I find that the drawback is available at both ends. Hence, availment of export incentives/benefits at both ends is not possible in the instant case. Further, from the ICES 1.5 system (under the comment tab), I find that nothing adverse has been mentioned against the said shipping bill.

H. Conversion of free shipping bills into EP scheme shipping bills should not be allowed

I find that this condition is not applicable in the present case as the conversion is sought from Scheme-Drawback (Scheme Code-19) to Scheme-Drawback & RoSCTL (Scheme Code-60).

I. Exporter not to be allowed to take benefit of both the schemes

In view of the preceding paras, I find that availment of export incentives/benefits at both the ends is not possible in the instant case.

14. In view of the above, I hold that the conversion of shipping bill No. 7803433 dated 01.02.2025 from Scheme-Drawback (Scheme Code-19) to Scheme-Drawback & RoSCTL (Scheme Code-60) may be allowed. Accordingly, I pass the following order:

Order

- I. I allow the conversion of shipping bill shipping bill No. 7803433 dated 01.02.2025 from Scheme-Drawback (Scheme Code-19) to Scheme-Drawback & RoSCTL (Scheme Code-60).
- II. An amendment in this regard shall be carried out in ICES system as per the procedure laid down in Advisory No: 16/2025 dt. 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.

Digitally signed by
Giridhar Gopalkrishna Pai
Date: 21-05-2026
11:56:56

(Giridhar G. Pai)
Commissioner of Customs, NS-II
JNCH, Nhava Sheva.

To:

M/s Arvind Limited (IEC No. 0888003421),
Technical product division, 50-B1 and C1 survey No. 299,
Bommas, Bengaluru, 560099.

Copy to:

1. The Assistant Commissioner of Customs, CEAC, JNCH, Nhava Sheva,
2. The Assistant Commissioner of Customs, CCO, JNCH, Nhava Sheva
3. The Assistant Commissioner of Customs, Drawback, JNCH, Nhava Sheva
4. EDI Section, for uploading on website,
5. Office Copy.