



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

F.No. CUS/ASS/MISC/682/2025-CEAC

Date of SCN: 06.03.2026

F.No. SG/MISC-340/2023-24/SIIB(X)

Date of issue: 06.03.2026

E.F.No. CUS/SIIB/ALT/818/2024-SIIB(E)

DIN: 20260378NT000000E2FE

SCN No.: 2120/2025-26/ADC/CEAC/NS-II/CAC/JNCH

SHOW CAUSE NOTICE UNDER SECTION 124 OF CUSTOMS ACT

Subject: Investigation into overvaluation of goods covered under shipping bill nos. 7062720 and 7062769 both dated 27.01.2024 attempted to be exported by M/s S M Enterprises (IE Code: AEXFS2439C) to avail illegitimate export incentives fraudulently.

On the basis of specific intelligence regarding export of suspicious consignment of M/s SM Enterprises (IE Code: AEXFS2439C) covered under 02 Shipping Bills No. 7062720 and 7062769, both dated 27.01.2024 (hereinafter collectively referred to as "Shipping Bill") (RUD-I), filed by Customs Broker M/s Shriwin Shipping & Logistics (License No. 11/2418) at Apollo Logisolutions Ltd, CFS. The goods covered in the Shipping Bills No. 7062720 and 7062769, both dated 27.01.2024, having declared items as "New Hydraulic Excavator", were put on hold vide Hold No. 257/2022-23/SIIB(X) dated 01.02.2024 vide letter F. No. SG/Misc-101/2023-24/SIIB(X)/JNCH, 100% for examination of the same, as the supply chain of the exporter appeared to be fake/manipulated and the declared value of the goods appeared to be overvalued, misclassified, and mis-declared to avail undue export/IGST benefits. Hence, the case was taken up by this unit for detailed investigation.

2. M/s S M Enterprises (IE Code: AEXFS2439C) having its office at Survey No. 48/, R S. No.676/6, Near New Bypass, Binkadakatti, Gadag, Karnataka, 582103, had filed 02 Shipping bills for export of following items destined to United Arab Emirates. The details are as under:

TABLE-I

Shipping Bill no./Date	Invoice No/Date	Description of goods	Quantity	FOB (In Rupees)	RODTE P (INR)	IGST (INR)	DRAWB ACK (INR)
7062720 dated 27.01.2024	09/2023-24 dated 26.01.2024	RITC-84295200 New Hydraulic Excavator Model:- New Hyundai R-210 Machine Sr No. HYNDN633JE0068 477 Engine No.32L84557368	1	477630 0/-	38210. 40/-	LUT	71644.50 /-

7062769 dated 27.01.2024	10/2023- 24 Dated 26.01.2024	RITC-84295200 New Hydraulic Excavator Model:- New Hyundai R- 210 Machine Sr No. HYNDN633CE0068 478 Engine No.32L84557465	1	477630 0/-	38210. 40/-	LUT	71644.50 /-
Total				95526 00/-	76420. 8/-		143289/ -

3. Consequently, the subject goods pertaining to 02 Shipping Bills No. 7062720 and 7062769 both dated 27.01.2024 were subject to 100% examination vide Panchanama dated 05.02.2024 (**RUD-II**) in the presence of two independent Panchas, representatives of Customs broker and exporter. During the examination, the subject goods were found as declared in the said Shipping Bills, their corresponding invoices and Packing lists w.r.t. declared quantity and description. Further, goods were seized under seizure memo dated 06.06.2024 under Section 110 of Customs Act, 1962.

4. An alert to withhold the export incentives against the M/s S.M. Enterprises (IEC Code AEXFS2439C) was inserted during the investigation.

5. Further, the exporter, vide their letter received dated 29.07.2024, requested to release of the goods for Back to Town. The request of the exporter was accepted by the adjudicating authority as per the provisions of Board Circular no. 01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and the NOC was given on 05.08.2024 for goods to be released provisionally for Back to Town under section 110A of the Customs Act, 1962 on execution of Bond of 100% Value of the goods and submission of Bank Guarantee of Rs. 1,00,000/- (**RUD-III**).

6. Further, GST verification letters dated 09.02.2024 were sent to the concerned GST authorities i.e. The Dy. Commissioner of CGST, Div-Dharwar, Range: Gadag-A, Commissionerate-Belagavi, 2nd Floor, C.R. Building, P.B. Road, Navanagar, Hubballi-580025 of the exporter M/s S.M. Enterprises (IEC Code AEXFS2439C) having GSTIN-29AEXFS2439C1ZK and the Dy. Commissioner of CGST, Div-Dharwar, Range: Gadag-A, Commissionerate-Belagavi, 2nd Floor, C.R. Building, P.B. Road, Navanagar, Hubballi-580025 of the supplier M/s Vihaan Constructions (GSTIN-29AASFV2576J1Z9), in response to which the following reply has been received:

6.1 GST verification report of exporter M/s S.M. Enterprises (IEC Code AEXFS2439C) having GSTIN-29AEXFS2439C1ZK, received to this office via letter dated 01.03.2024 from Superintendent, Central Tax, CGST, Range- Gadag-A, (**RUD-IV**) is under lined as:

- a. *The registered premises of M/s S.M. Enterprises (IEC Code AEXFS2439C) having GSTIN- 29AEXFS2439C1ZK is in order as mentioned in the GSTIN application i.e. R.S.No.676/6, Survey No. 48, Near New Bypass, Binkadakatti, Gadag-582103.*
- b. *Yes, the said unit has filed returns regularly and properly.*
- c. *It is verified that documents like GSTR-2A and GSTR-3B and ITC ledger and no*

mismatch found. GSTR-2A and GSTR-3B are tallied. All the inputs are available in 2A and payments made within 180 days from the date of purchase.

- d. The exporter procuring the materials locally from the following parties by paying Applicable taxes which is in turn Exported.

S.No.	Supplier	Product Description	Export to
1	Vihan Constructions	Hyundai R-210 Excavator	Al Sakha General Trading Co.LLC
2	Odyssey Advanced Telematics System	Hydraulic Pilling Rig(SR-40) with kellber	Al Masshrabiya
3	Raghvendra Patil	Hyundai R-210Excavator	Al Masshrabiya
4	Keller Ground Engineering India Pvt Ltd.	Hydraulic Pilling Rig(SR-70) with kellber	Al Masshrabiya
5	NabisabHakandi	Doosan-300Excavator	Infra Gulf Fze
6	Vihan Construction	HyundaiR-210Excavator	Anwar Al Quds Equipment Trading Co. LLC

6.2 GST verification report of supplier M/s Vihaan Constructions (GSTIN-29AASFV2576J1Z9) received to this office via letter dated 04.02.2025 from Superintendent, Central Tax, CGST, Range-Gadag-A, **(RUD-V)** is under lineated as:

- The registered premises of M/s Vihan Constructions having GSTIN-29AASFV2576J1Z9 is in as mentioned in the GSTIN application i.e., Survey No. 48, Plot No. 6, Near New Bypass, Gadag Extension, Binkadakatti, Gadag-582103. The said unit comes under the jurisdiction of State Govt authority.
- Yes, the said unit has filed returns regularly and properly.
- It is verified that documents like GSTR-2A and GSTR-3B and ITC ledger and no mismatch found. GSTR-2A and GSTR-3B are tallied. All the inputs are available in 2A and payments made within 180 days from the date of purchase.

7. Further, on receipt of Summons CBIC-DIN- 20240278NT000000B157 dated 08.02.2024, Statement of Shri Shrinivas Ranganath Tirlapur, partner of M/s S M Enterprises (IE Code: AEXFS2439C) **(RUD-VI)** was recorded under Section 108 of the Customs Act, 1962 wherein he inter alia stated that the firm M/s S M Enterprises is a merchant exporter and obtained IEC in March 2023; that the company dealt in export of excavators hydraulic piling rig which were purchased from local suppliers; that the goods covered under the above said shipping bills were purchased from M/s Vihan Constructions, M/s Vihan Constructions purchased the same goods from authorized dealer M/s Muneer Heavy Earth moving Equipment; that they exported the goods from Nhava Sheva port and Mumbai port only because there was less time delay in clearance of export procedures; that they exported from Mumbai port for heavy machinery weight of which was above 35 ton; that M/s S M Enterprises had agreed on payment after port clearance; that they have filed 08 shipping bills in the past; that the foreign remittance had already been received in previous shipments; that he had submitted GSTR1, GSTR2 and GSTR3B for verifying inward and outward of the goods; that he had submitted the bank statements to verify the inward remittance; that M/s Vihaan Constructions is a partnership company which dealt in earth work, road construction, and concrete road lining and the exporter is also a partner in the company; that they got this order from their common friend; that the machines covered under above mentioned shipping bills were not hypothecated to any financial

institutes because M/s Vihaan Constructions purchased goods from authorized dealer of Hyundai and he was the partner of M/s Vihaan Constructions; that in respect of the current shipments, he had submitted declaration stating that the excavator machines covered under the above mentioned shipping bills were having no bank loan; that he would be responsible if any discrepancies arrived; that he had nothing else to say and he was ready to cooperate in the investigation and whatever documents were asked during statement, he would provide at the earliest.

8. Further, investigation revealed that M/s. Muneer Heavy Earthmoving Equipment (GSTIN-29AATFM4496R1ZU) is the authorised dealer and supplier of the goods to the L1 supplier M/s Vihan Constructions (GSTIN-29AASFV2576J1Z9). In a confirmation email received from the authorized dealer M/s. Muneer Heavy Earthmoving Equipment (GSTIN-29AATFM4496R1ZU) on 21.03.2024, it was clarified that the goods were hypothecated to The Raddi Sahakara Bank Niyamitha Dharawad, Branch Gadag and "Machine meant for Domestic Use only and Not for Export". From the purchase invoices issued by the authorized dealer to the L1 supplier, it was found in "Terms of Delivery" column that the goods were hypothecated to The Raddi Sahakara Bank Niyamitha Dharawad, Branch Gadag and "Machine Meant for Domestic Use only and Not for Export".

9. **Past Exports:** Further, on perusal of the past export data in respect of the subject exporter in 1.5 EDI system, wherein 05 shipping bill has been found except current shipping bills wherein foreign remittance has been short-received in 02 shipping bills. Details are given in the following table

Table-II

Shipping bills wherein Foreign remittance has been short-received											
S. No.	SB No./dated	Claimed FOB (in Rs)	FOB to be Realized (in FC)	Expected realization date	FOB actually Realized (in FC)	Claimed Drawback (in Rs)	Claimed RoD TEP (in Rs)	Drawback Eligible	RodTEP eligible	Excess Drawback Claimed	Excess RoD TEP Claimed
1	1681970	5273735/-	64550	31.03.2024	15233	84380	42190	19913	9956	64467	32234
	dated 12.06.2023										
2	5137703	5410713.60/-	65664	31.08.2024	50674	81161	43286	62633	33405	18528	9881
	dated 04.11.2023										
Total		10684448.60/-	130214/-		65907/-	165541/-	85476/-	82546	43361	82995	42115

Table-III

Shipping bills where in Foreign remittance has been received							
1	1592815 dated 07.06.2023	5273735/-	64550/-	31.03.2024	64185/-	84380/-	42190/-
2	1681949 dated 12.06.2023	5273735/-	64550/-	31.03.2024	63596/-	84380/-	42190/-

3	5919110 dated 09.12.2023	1501171.75/-	18185/-	30.09.2024	18137/-	0	0
	Total	12048641.75/-	147285/-		145918/-	168760/-	84380/-

10. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

Section 2(30): Market price in relation to any goods means the wholesale price of the goods in the ordinary course of trade in India.

Section 50: Entry of goods for Exportation.-

(1) The Exporter of any goods shall make entry thereof by presenting [electronically] [on the customs automated system] to the proper officer in the case of goods to be Exported in a vessel or aircraft, a Shipping Bill, and in the case of goods to be Exported by land, a bill of Export [in such form and manner as may be prescribed]:

Provided that the [Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically [on the customs automated system], allow an entry to be presented in any other manner.]

(2) The Exporter of any goods, while presenting a Shipping Bill or bill of Export, shall make and subscribe to a declaration as to the truth of its contents.

(3) The Exporter who presents a Shipping Bill or bill of Export under this section shall ensure the following, namely:-

- (a) The accuracy and completeness of the information given therein;
- (b) The authenticity and validity of any document supporting it; and
- (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

113(i): any goods entered for Exportation which do not correspond in respect of value or in any material particular with the entry made under this Act or in the case of baggage with the declaration made under section 77, shall be liable to confiscation;

Section 113(ia): Any goods entered for Exportation under claim for drawback which do not correspond in any material particular with any information furnished by the Exporter or manufacturer under this Act in relation to the fixation of the rate of drawback under Section 75, shall be liable to confiscation;

Section 113(ja): any goods entered for Exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the Provisions of this Act or any other law for the time being in force;

Section 114(iii): Any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 113, or abets the doing or omission of such an act, shall be liable, in the case of any other goods, to a penalty not exceeding the value of the goods as declared by the Exporter or the value as determined under this Act, whichever is the greater;

114AA. Penalty for use of false and in correct material.-

If a person knowingly or intentionally makes, signs or uses, or causes to be

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

[114AB. Penalty for obtaining instrument by fraud, etc.]—Where any person has obtained any instrument by fraud, collusion, willful misstatement or suppression of facts and such instrument has been utilized by such person or any other person for discharging duty, the person to whom the instrument was issued shall be liable for penalty not exceeding the face value of such instrument.

Explanation.—For the purposes of this section, the expression “instrument” shall have the same meaning as assigned to it in the Explanation 1 to section 28AAA.]

Section 28AAA. Recovery of duties in certain cases.—(1) Where an instrument issued to a person has been obtained by him by means of-

- (a) collusion; or
- (b) willful mis-statement; or
- (c) Suppression of acts,

for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), or any other law, or any scheme of the Central Government, for the time being in force, by such person] or his agent or employee and such instrument is utilized under the Provisions of this Act or the Rules or regulations made or notifications issued there under, by a person other than the person to whom the instrument was issued, the duty relating to such utilization of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued: Provided that the action relating to recovery of duty under this section against the person to whom the instrument was issued shall be without prejudice to an action against the importer under section 28.

Section 28AA of the Customs Act, 1962 Interest on delayed payment of duty-

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority, or in any other provision of this Act or the rules made there under, the person who is liable to pay duty in accordance with the provisions of section 28 shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

(2) Interest at such rate, not below ten per cent and not exceeding thirty-six per cent per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28; and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid, or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

(3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where - (a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and (b) such amount of duty is voluntarily paid in full within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.

Section 75A(2) of Customs Act, 1962: Where any drawback has been paid to the claimant erroneously, or it becomes otherwise recoverable under this Act or the rules made there under, the claimant shall, within a period of two months from the date of demand, pay, in addition to the said amount of drawback, interest at the rate fixed under section 28AA; and the amount of such interest shall be calculated for the period beginning from the date of payment of such drawback to the

claimant till the date of recovery of the said drawback

A. Customs and Central Excise Duties Drawback Rules, 2017.

Rule 17: Repayment of erroneous or excess payment of drawback and interest. - Where an amount of drawback and interest, if any, has been paid erroneously or the amount so paid is in excess of what the claimant is entitled to, the claimant shall, on demand by a proper officer of Customs repay the amount so paid erroneously or in excess, as the case may be, and where the claimant fails to repay the amount it shall be recovered in the manner laid down in sub-section (1) of section 142 of the Customs Act, 1962.

Rule 18(1): Where an amount of drawback has been paid to an Exporter or a person utilized by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such Export goods have not been utilized by or on behalf of the Exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, such drawback shall, except under circumstances or conditions specified in sub-Rule (5), be recovered.

Foreign Trade (Development and Regulation) Act, 1992.

Section 11:(1) No Export or import shall be made by any person except in accordance with the Provisions of this Act, the Rules and orders made there under and the foreign trade policy for the time being in force.

Foreign Trade (Regulation) Rules, 1993

Rule 11: On the importation into, or exportation out of, any customs port of any goods, whether liable to duty or not, the owner of such goods shall, in the Bill of Entry, Shipping Bill, or any other document prescribed under the Customs Act, 1962 (52 of 1962), state the value, quality, and description of such goods to the best of his knowledge and belief. In the case of exportation of goods, the owner shall further certify that the quality and specifications of the goods, as stated in those documents, are in accordance with the terms of the export contract entered into with the buyer or consignee in pursuance of which the goods are being exported, and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry, Shipping Bill, or any other relevant document.

11. Whereas, from the investigation, the following facts emerge that:

11.1 M/s S M Enterprises (IE Code: AEXFS2439C) having its office at Survey No. 48/, R S No. 676/6, Near New Bypass, Binkadakatti, Gadag, Karnataka, 582103 had filed 02 Shipping Bills No. 7062720 and 7062769 both dated 27.01.2024, filed by Customs Broker M/s Shriwin Shipping & Logistics (License No. 11/2418). The total declared FOB value is Rs. 95,52,600/- claiming RoDTEP amount of Rs. 76,420.80/- and Drawback amount of Rs. 14,289/- as per Table-I.

11.2 The goods covered under Shipping Bill No. 7062720 and 7062769 both dated 27.01.2024 were examined 100% under Panchnama dated 05.02.2024 wherein the goods were found to be declared correctly in terms of quantity and description.

11.3 The exporter had furnished wrong declaration to the Customs Authorities, in as much as they did not make a correct declaration of the goods in these Shipping Bills regarding hypothecation filed by them to the Customs Authorities. Thus, it appears that the goods were attempted to be exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act, 1992 & Rule 11 of Foreign Trade (Regulation) Rules, 1993, thereby

rendering the goods liable for confiscation under Section 113(i), 113(ia) & 113(ja) of the Customs Act, 1962 and by this act and omission, the exporter has rendered himself liable for penalty under Section 114(iii) of the Customs Act, 1962.

11.4 The exporter has knowingly & intentionally caused to sign & used the documents which is false and incorrect. Therefore, the exporter is also liable for penalty under Section 114AA of the Customs Act, 1962 for this intentional mis-declaration.

11.5 The exporter has obtained instrument by suppression of the facts that goods are hypothecated. Therefore, the exporter is also liable for penalty under Section 114AB of the Customs Act, 1962 for obtaining instrument by fraud.

11.6 Further, on perusal of the past export data in respect of the subject exporter in ICES 1.5 EDI system, wherein 02 Shipping Bills No. 1681970 dated 12.06.2023 and 5137703 dated 04.11.2023 have been found, except the current Shipping Bills, in which foreign remittance has been short-received, thereby rendering the goods of the past Shipping Bills liable for confiscation under Section 113(ia) and 113(ja) of the Customs Act, 1962 and by this act and omission, the exporter has rendered himself liable for penalty under Section 114(iii) of the Customs Act, 1962.

11.7 In the past Shipping Bills in which foreign remittance has been short-received, export incentives i.e. Drawback and RoDTEP have also been claimed, by this act and omission, the exporter has rendered himself liable for penalty under Section 114AB of the Customs Act, 1962.

11.8 For the past Shipping Bills as mentioned in Table-II wherein foreign remittance has not been received by the exporter as per ICES 1.5 and thereby in a manner which rendered the said goods liable for confiscation in terms of provisions of Section 113(ia) and 113(ja) of the Customs Act, 1962, the export incentive claimed by the exporter in these Shipping Bills as mentioned in Table-I above are also liable to be demanded from the exporter in terms of Section 75 and 75A of the Customs Act, 1962 read with Rule 18 of the Drawback Rules, 2017 & Section 28AAA and Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under Section 28AA of the Customs Act, 1962.

12. Now, M/s S M Enterprises (IE Code: AEXFS2439C) having its office at Survey No. 48/, R S No. 676/6, Near New Bypass, Binkadakatti, Gadag, Karnataka, 582103 are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i. Goods valued at Rs. 95,52,600/- should not be confiscated under section 113(i), 113(ia) & 113(ja) of the Customs Act, 1962, as the exporter had furnished wrong declaration to the Custom Authorities, in as much as they did not make a correct

declaration regarding hypothecation in the Shipping Bills 7062720 and 7062769 both dated 27.01.2024, filed by them to the Customs authorities;

- ii.** Penalty should not be imposed under Section 114(iii) of the Customs Act 1962, for omission on the part of the Exporter which have rendered the export goods liable for confiscation under the aforesaid provisions of the Customs Act, 1962;
- iii.** Penalty should not be imposed under Section 114AA of the Customs Act 1962 as the exporter knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or documents which is false or incorrect;
- iv.** Penalty should not be imposed under Section 114AB of the Customs Act 1962 as the exporter obtained instrument by suppression of the facts that the goods are hypothecated;
- v.** Goods of the past shipping bills 1681970 dtd 12.06.23 and 5137703 dtd 04.11.23 should not be confiscated under section 113(ia) and 113(ja) of the Customs Act, 1962, in which foreign remittance has been short-received, and export incentives i.e. drawback and RoDTEP have been claimed;
- vi.** Penalty should not be imposed under Section 114(iii) of the Customs Act 1962, for omission on the part of the Exporter which have rendered the goods of the past export liable for confiscation under the aforesaid provisions of the Customs Act, 1962;
- vii.** Penalty should not be imposed under Section 114AB as foreign remittance has not been received in past exports and incentives such as drawback and RoDTEP have been claimed;
- viii.** The excess export incentive of Rs 1,25,110.23/- (Drawback of Rs 82,995.07/- & RoDTEP of Rs 42,115.15/-) claimed by the exporter in these Shipping Bills should not be demanded from the exporter in terms of Section 75 and 75A of the Customs Act 1962 read with Rule 17, 18 of the drawback Rules, 2017 & Section 28AAA and Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962, as the foreign remittance has not been received.

13. The noticees are further informed that they should clearly state in their written reply whether they wish to be heard in person before the case is adjudicated. In case no reply is received within 30 days of the receipt of this SCN and no request is made for the PH or they do not appear before the adjudicating authority on the date and time fixed, the case will be decided ex-parte on the basis of evidence available on record without any further reference to them.

14. In case the notice is eligible to avail the facility of settlement of the case as per the Chapter XIVA of the Customs Act, 1962, and interested in the same, he may apply to the Settlement Commission as per prescribed procedure and also inform the same to the Adjudicating Authority.

15. This show cause notice is issued only in respect of issues discussed in the show cause notice and the goods mentioned against the Shipping Bill discussed

hereinabove.

16. The Department reserves its right to add, amend, modify, etc. this notice based on any fresh facts or evidence which may come to the notice of the Department after issue of this notice but prior to adjudication thereof.

17. This show cause notice is issued without prejudice to any other action that may be taken against the persons/firms mentioned herein or any other person under the Customs Act, 1962 or any other law for the time being in force.

18. List of the documents relied upon in this notice (RUDs) are as per Annexure-A attached with this notice. It may be noted that all the relied upon documents and annexure enclosed with this show cause notice are an integral part of this show cause notice.

(Handwritten Signature)
06/03/26

(BATCHALI RAGHU KIRAN)
COMMISSIONER OF CUSTOMS(In-Situ)
CEAC, NS-II, JNCH

To,

1. M/s. S M Enterprises (IE Code: AEXFS2439C)
Survey No. 48/, R S No. 676/6, Near New Bypass,
Binkadakatti, Gadag, Karnataka, 582103

Copy to:

1. The Joint/Additional Commissioner of Customs, CAC, NS-II, JNCH
2. The Asstt./Deputy Commissioner of Customs, SIIB(X), JNCH.
3. The Asstt./Deputy Commissioner of Customs, IRMC, NS-II, JNCH.
4. The Dy./Asstt. Commissioner of Customs, CBS, NCH, Mumbai.
5. Supdt./CHS, JNCH for display on Notice Board.
6. Office Copy.

Annexure-A

Sr.No.	List of Relied Upon Documents
RUD-I	Shipping bills No.7062720 and 7062769 both dated 27.01.2024
RUD-II	Panchanama dated 05.02.2024
RUD-III	Provisional Release of the goods for Back to Town
RUD-IV	GST verification reply of the exporter M/s S.M.Enterprises
RUD-V	GST verification reply of the supplier M/s Vihaan Constructions
RUD-VI	Statement of Proprietor of M/s. S M Enterprises

SHRIWIN SHIPPING & LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Loading Port: **INNSA1** State of Origin: **KARNATAKA**

0001696 Date: 27/01/2024 S/B No.: 7062720 Date: 27/01/2024

Exporter's Name
 IEC No (0) AEXFS2439C PAN: AEXFS2439C
 SAI ENTERPRISES
 RS NO 676/6, SY NO 48 NEAR NEW BYPASS BINKADAKATTI GAGAD
 GADAG KARNATAKA 582103
 GSTN Type GSN GSTN No. 29AEXFS2439C1ZK

Consignee's Name
 ANWAR AL QUDS EQUIPMENT TRADING COMPANY LLC
 INDUSTRIAL AREA 10 P O BOX 24024
 SHARJAH
 UNITED ARAB EMIRATES

Port of Loading (INNSA1) : **Nhava Sheva Sea** No of Packages : **1**
 Country of Final Dest. (AE) : **UNITED ARAB EMIRATES** Loose Packets. :
 Port of Final Dest. (AEJEA) : **JEBEL ALI** Type of Packages : **PKG**
 Port of Discharge (AEJEA) : **JEBEL ALI** Net Weight (KGS) : **21200.000**
 Country of Discharge (AE) : **UNITED ARAB EMIRATES** Gross Weight (KGS) : **21200.000**
 Nature of Cargo : **C** No. of Containers : **0**
 Rotation No :
 Marks & No(s) : AS PER INVOICE, "WE INTEND TO CLAIM REWARDS UNDER REMISSION OF DUTY AND TAX ON EXPORT PRODUCT FROM INDIA SCHEME "RODTEP" LUT ARN NO-AD2905230040977 DT-06/05/2023

Forex Bank Acc : **777705557709** RBI Waiver No :
 FOB Value (Rs.) : **4776300.00** RODTEP Amount : **38210.40**
 ST / Excise Regn. :
 Authorised Dealer Code : **6390094** Drawback Account No :
 I.F.S. Code : **ICIC0006520** DBK Amount : **71644.50**
 F ROSCTL Amount : **0.00**

Invoice Details Serial No : **1**
 Invoice Value : **58000.00 (Rs. 4776300.00)** DBK Value (Rs.) : **71644.50**
 FOB Value : **58000.00 (Rs. 4776300.00)** Currency of Invoice : **USD**
 Invoice No. : **9/2023-24** Invoice Date : **26/01/2024**
 Nature of Contract : **FOB** Exchange Rate : **USD 1 = Rs. 82.35**
 Contract No. :
 Third Party :

	Rate	Currency	Amount	Buyer's Name and Address
Insurance				SAME AS CONSIGNEE
Freight				
Discount				
Commission				
Other Deduction				
Packing Charges				

Nature of Payment : **DA**
 Period of Payment :

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme	
		Quantity				Declared PMV(INR)	Accepted PMV(INR)	Reward	
		Scheme Description							
		Manufacturer Details							
		Transit Country	Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
	84295200	NEW HYDRAULIC EXCAVATOR (OTHER DETAILS AS PER INVOICE-9/2023-24 DT-26/01/2024)							19
	1	NOS	58000	Per 1	NOS	58000.00	4776300.00	YES	
		DRAWBACK (DBK)				5253930.00	5253930.00		
				0	LUT	0	0.00	GNX100	
						Tax Value : 0.00	4776300.00		
						IGST Amt : 0.00	5253930.00		

Drawback Details

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	8429B	0.00	1.50	0.00	0.00	1.000	71644.50

Packages Details

Packages From	Packages To	Kind Package
1	1	PKG

Single Windows Type of Information

Doc No	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
111	FNOS	YES	38210.40	0.00	0.00	537 GADAG	29 KARNATAKA	NCPTI	
		0.8%	38210.40	0.00	0.00				

Supporting Documents Details

Doc No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
				Document Issuer Party Name	Document Issuer Party Address		

P1 05/02/24

Satish
 P2 5-2-24

Satish
 05/02/24
 CHA

P1 05/02/24
 P1 05/02/24

SHRIWIN SHIPPING & LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Loading Port: **INNSA1** State of Origin: **KARNATAKA**

Document Beneficiary Name	S/B No.:	Date:	Document Beneficiary Address	
ANWAR AL QUIDS EQUIPMENT TRADING COMPANY LLC SAMUNTERPRISES	2024012700110263	27/01/2024	934000 Value declaration (GATT Valuation Declaration) INDUSTRIAL AREA 10 P O BOX 24024 SHARJAH	27/01/2024
ANWAR AL QUIDS EQUIPMENT TRADING COMPANY LLC SAMUNTERPRISES	2024012700110264	27/01/2024	RS NO 676/6 .SY NO 48 NEAR NEW BYPASS BINKADAKATTI GAGAD GADAG KARNATAKA 331000 Commercial invoice which includes a packing list INDUSTRIAL AREA 10 P O BOX 24024 SHARJAH	27/01/2024
ANWAR AL QUIDS EQUIPMENT TRADING COMPANY LLC SAMUNTERPRISES	2024012700110265	27/01/2024	RS NO 676/6 .SY NO 48 NEAR NEW BYPASS BINKADAKATTI GAGAD GADAG KARNATAKA 2024012700038798 165000 Bond INDUSTRIAL AREA 10 P O BOX 24024 SHARJAH	27/01/2024
ANWAR AL QUIDS EQUIPMENT TRADING COMPANY LLC SAMUNTERPRISES	2024012700110266	27/01/2024	RS NO 676/6 .SY NO 48 NEAR NEW BYPASS BINKADAKATTI GAGAD GADAG KARNATAKA 2024012700038798 022COI Self-Declaration on Customs Cases INDUSTRIAL AREA 10 P O BOX 24024 SHARJAH	27/01/2024
ANWAR AL QUIDS EQUIPMENT TRADING COMPANY LLC SAMUNTERPRISES	2024012700110267	27/01/2024	RS NO 676/6 .SY NO 48 NEAR NEW BYPASS BINKADAKATTI GAGAD GADAG KARNATAKA 9/2023-24 325000 Proforma invoice INDUSTRIAL AREA 10 P O BOX 24024 SHARJAH	27/01/2024
ANWAR AL QUIDS EQUIPMENT TRADING COMPANY LLC SAMUNTERPRISES			RS NO 676/6 .SY NO 48 NEAR NEW BYPASS BINKADAKATTI GAGAD GADAG KARNATAKA	

Statement Details

Item Sn	Code	Title
1	DEC-RD001	I/We, in regard to my/our claim under RoDTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

Invoice	Item	Agency	Document Name
-	-	-	Invoice
-	-	-	Packaging List

Factory Stuffing NO Sample Accompanied Vessel Name & Voys, Rotation No & Date

I We declare that particulars given here in true and correct.

I We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.

Signature of Exporter/CHA with Date

P1 Sachin
05/01/24

P2 Sutish
05-2-24

Sachin
05/01/24
CHA

SHRIWIN SHIPPING & LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Job No.: **0001697** Date: **27/01/2024** S/B No.: **7062769** Date: **27/01/2024**

Shipping Bill for Export
 Loading Port: **INNSA1** State of Origin: **KARNATAKA**

Exporter's Name
 ITC No (0) **AEXES2439C** PAN **AEXES2439C**
 SAM ENTERPRISES
 RS NO 6766 SY NO 48 NEAR NEW BYPASS BINKADAKATTUGADAG
 GADAG KARNATAKA 582103
 GSTN Type **GSN** GSTN No **29AEXES2439C1ZK**

Consignee's Name
 ANWAR AL QUDS EQUIPMENT TRADING COMPANY LLC
 INDUSTRIAL AREA 10 P O BOX 24024
 SHARJAH
 UNITED ARAB EMIRATES

Port of Loading (INNSA1) :	Nhava Sheva Sea	No of Packages :	1
Country of Final Dest. (AE) :	UNITED ARAB EMIRATES	Loose Packets. :	
Port of Final Dest. (AEJEA) :	JEBEL ALI	Type of Packages :	PKG
Port of Discharge (AEJEA) :	JEBEL ALI	Net Weight (KGS) :	21200.000
Country of Discharge (AE) :	UNITED ARAB EMIRATES	Gross Weight (KGS) :	21200.000
Nature of Cargo :	C	No. of Containers :	0
Rotation No :			
Marks & No(s). :	AS PER INVOICE,"WE INTEND TO CLAIM REWARDS UNDER REMISSION OF DUTY AND TAX ON EXPORT PRODUCT FROM INDIA SCHEME "RODTEP" LUT ARN NO-AD2905230040977 DT-06/05/2023		

Forex Bank Acc :	777705557709	RBI Waiver No :	
FOB Value (Rs.) :	4776300.00	RODTEP Amount :	38210.40
ST, Excise Regn. :		Drawback Account No :	
Authorised Dealer Code :	6390094	DBK Amount :	71644.50
I.F.S. Code :	ICIC0006520	F ROSCTL Amount :	0.00

Invoice Details Serial No :	1	DBK Value (Rs.) :	71644.50
Invoice Value :	58000.00 (Rs. 4776300.00)	Currency of Invoice :	USD
FOB Value :	58000.00 (Rs. 4776300.00)	Invoice Date :	26/01/2024
Invoice No. :	10/2023-24	Exchange Rate :	USD 1 = Rs. 82.35
Nature of Contract :	FOB	Contract Date :	
Contract No. :			
Third Party :			

	Rate	Currency	Amount	Buyer's Name and Address
Insurance				SAME AS CONSIGNEE
Freight				
Discount				
Commission				
Other Deduction				Nature of Payment : DA
Packing Charges				Period of Payment :

SL No	RTIC Code	Item Description	Rate	Per	Units	Total Value(FC) Declared PMV(INR)	FOB Value(INR) Accepted PMV(INR)	Scheme Reward
		NEW HYDRAULIC EXCAVATOR (OTHER DETAILS AS PER INVOICE- 10/2023-24 DT-26/01/2024)						19
	84295200	NOS	58000	Per 1	NOS	58000.00	4776300.00	YES
	I	DRAWBACK (DBK)				5253930.00	5253930.00	
				0	LUT	0	0.00	GNX100
					Tax Value : 0.00		4776300.00	
					IGST Amt : 0.00		5253930.00	

Drawback Details

ITV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	8429B	0.00	1.50	0.00	0.00	1.000	71644.50

Packages Details

Packages From	Packages To	Kind Package
1	1	PKG

Single Windows Type of Information

Code	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
04	FNOS	YES	38210.40	0.00	0.00	537 GADAG	29 KARNATAKA	NCPTI	
		0.8%	38210.40	0.00	0.00				

Supporting Documents Details

Doc No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
				Document Issuer Party Address			

P1 *Schach*
 05/02/24

P2 *Schach*
 5-2-24

Schach
 05/2/24
 CHA

SHRIWIN SHIPPING & LOGISTICS INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Loading Port: **INNSA1** State of Origin: **KARNATAKA**

Job No.: **0001697** Date: **27/01/2024** S/B No.: **7062769** Date: **27/01/2024**

Document Beneficiary Name	Document Beneficiary Address	Date
ANWAR AL QUDS EQUIPMENT TRADING COMPANY LLC S M ENTERPRISES	INDUSTRIAL AREA 10 P O BOX 24024 SHARJAH RS NO 676/6 ,SY NO 48 NEAR NEW BYPASS BINKADAKATTI GAGAD GADAG KARNATAKA	27/01/2024
ANWAR AL QUDS EQUIPMENT TRADING COMPANY LLC S M ENTERPRISES	INDUSTRIAL AREA 10 P O BOX 24024 SHARJAH RS NO 676/6 ,SY NO 48 NEAR NEW BYPASS BINKADAKATTI GAGAD GADAG KARNATAKA	27/01/2024
ANWAR AL QUDS EQUIPMENT TRADING COMPANY LLC S M ENTERPRISES	INDUSTRIAL AREA 10 P O BOX 24024 SHARJAH RS NO 676/6 ,SY NO 48 NEAR NEW BYPASS BINKADAKATTI GAGAD GADAG KARNATAKA	27/01/2024
ANWAR AL QUDS EQUIPMENT TRADING COMPANY LLC S M ENTERPRISES	INDUSTRIAL AREA 10 P O BOX 24024 SHARJAH RS NO 676/6 ,SY NO 48 NEAR NEW BYPASS BINKADAKATTI GAGAD GADAG KARNATAKA	27/01/2024
ANWAR AL QUDS EQUIPMENT TRADING COMPANY LLC S M ENTERPRISES	INDUSTRIAL AREA 10 P O BOX 24024 SHARJAH RS NO 676/6 ,SY NO 48 NEAR NEW BYPASS BINKADAKATTI GAGAD GADAG KARNATAKA	27/01/2024

Statement Details

Inv/Item Sn	Code	Title
1.1.	DEC-RD001	I/We, in regard to my/our claim under RoDTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

Invoice	Item	Agency	Document Name
-	-	-	Invoice
-	-	-	Packaging List

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

I/We declare that particulars given here in true and correct.

I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.

Signature of Exporter/CHA with Date

A
B
A
A
A
B
S

P1 Signature
05/02/24

Gulish
5-2-24
P2


Signature
CHA


**PANCHANAMA dated 05.02.2024 drawn at. Apollo Logisolutions Ltd.
CFS, Survey No. 59, Kone Savla rasayani Road, Panvel -reg.**

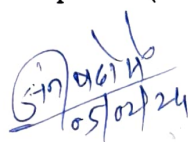
Pancha No.1		Pancha No.2	
Name	Sunil Krushnkant Dhadwe	Name	Satish Ramesh Barshile
D.o.B.	04.05.1992	D.o.B.	07.02.2001
Address-	PL-5B/19/4, Sector 9, Khanda Colony, New Panvel, Taluka Panvel Raigarh, 410206	Address-	S/o Ramesh Maruti Barshile, Gavthan, Jawala, Parner,Ahmadnagar, 414306
Type of ID card	Aadhar card	Type of ID card	Aadhar card
Number of ID Card	972444813571	Number of ID Card	227295850051
Mobile No.	7977911042	Mobile No.	9623366721
Occupation	Service	Occupation	Service

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Neeraj Soni, Senior Intelligence Officer, SIIB(X), JNCH on 05.02.2024 at 18:30 hrs at Apollo Logisolutions Ltd. CFS, Village Ashte, Panvel- Rasayani Road, Near India Bulls, Panvel- 410206 to witness the examination of goods under shipping bills no. 7062720 and 7062769 both dated 27.01.2024 pertaining to exporter M/s. S. M. Enterprises (IE Code: AEXFS2439C). Further, we were introduced to Shri Manish Kumar, Senior Intelligence Office, SIIB (X) who was also present there. Further, the above-mentioned officer requested us to bear witness to the examination proceedings to which we both voluntarily agreed. We were present during the examination of the goods to witness the description of goods, quantity and any other declaration thereof.

Here, we were also introduced to Shri Santosh Haribhau Dhome, the G-Card holder and representative of the CB firm M/s Shriwin Shipping & Logistics. (License No. 11/2418) having G-Card No.5162/2022; and also the authorised representative of the exporter M/s. S. M. Enterprises. We were shown the hold letter no. 257/2022-23 dt. 01.02.2024 signed by the Deputy Commissioner of Customs, SIIB(X), JNCH, Nhava Sheva for holding the goods for 100% examination covered under the shipping bills no. 7062720 and 7062769 both dated 27.01.2024 filed by Customs Broker M/s. Shriwin Shipping & (License No. 11/2418) for the exporter M/s. S. M. Enterprises (IE

P1 
05/02/24

P2 
5-2-24


05/02/24
CHN

Code: AEXFS2439C) having address at RS No. 676/6, SY no. 48, Near New Bypass Binkadakatti Gagad, Karnataka-582103.

We were also shown the copy of the 02 below-mentioned shipping bills 7062720 and 7062769 both dated 27.01.2024, their corresponding invoices (9/2023-24 dated 26.01.2024 and 10/2023-24 dated 26.01.2024 respectively) and packing lists for the goods to be exported. The details of the said shipping bills are tabulated as below:

Table-I

Sr. No.	SB No./date	Total no. of packages	Item Description	Model	Machine Serial No.	Engine No.
1.	7062720 / 27.01.2024	01	New Hydraulic Excavator	New Hyundai R-210	HYNDN633JE00 68477	32L84557368
2.	7062769 / 27.01.2024	01	New Hydraulic Excavator	New Hyundai R-210	HYNDN633CE00 68478	32L84557465

Thereafter, We the panchas along with Custom Broker, and the aforesaid officers visited the Open yard of Apollo Logisolutions Ltd. CFS, where the goods declared in each shipping bill i.e. 'New Hydraulic Excavator' were placed.

The labels on the goods contained the details like Model 'New Hyundai Robex-210 Smart Plus'. Machine Sr. No. and Engine No. mentioned in the packing list and invoices in respect of shipping bills 7062720 and 7062769 both dated 27.01.2024 were verified with the machines.

Then by the help of labourers the bonnets of the machines were opened in the presence of we the panchas, the Customs officers and G-card holder of the Custom Broker M/s. Shriwin Shipping & Logistics (License No. 11/2418). The machine engine Nos. and Sr. No. were checked as per the declaration in packing lists and their respective invoices. The driver cabin of the goods declared as 'New Hydraulic Excavator' was opened with the help of labourers of the CFS. The driver seat, driving handles and other instruments were

P1 [Signature]
25/02/24

P2 [Signature]
5-2-24

[Signature]
25/02/24

wrapped in colourless transparent polythene. The interior and the exterior part of the machines appeared to be in new condition.

During 100% examination of the goods mentioned in the above-mentioned shipping Bills, the quantity and description of the goods were found to be as per declaration made in the Shipping Bills, Invoices and packing lists.

Thereafter, we panchas put our dated signature on Shipping Bills, their respective Export Invoices, Packing Lists of the goods and other relevant documents as a token of having seen the same and remain present during the examination in the presence of the Custom officers, Custom broker.

The Panchanama running into 03 pages ended on the same place and same date i.e. 05.02.2024 at 20:05 Hrs. Panchanama was carried out as per our say in our presence and in the presence of the Custom officer, Custom Broker, and the exporter. Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject/concerned goods.

Drawn and typed by me, on the 05th day of February, 2024.

Neeraj
05/2/24

(Neeraj Soni)
S.I.O./SIIB(X), JNCH

Singh
05/02/24

CB/G-card holder and also the
authorised representative of the
exporter

S. D. Sharma
05/02/24
Pancha-I

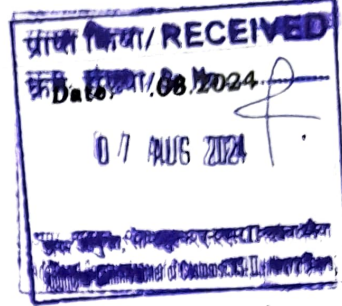
Satish
5-2-24
Pancha-II

MA
05/02/24

In presence of



भारत सरकार / Government of India
वि. व. वि. वि. / Ministry of Finance
आयुक्त सीमाशुल्क एन एच का कार्यालय
Office of Commissioner of Customs NS-II
Jawaharlal Nehru Custom House, Nhava Sheva
Dist: Raigad, Maharashtra - 400 707
E-mail: silbx.jnch@gov.in



F. No: **SG/Misc-340/2023-24/8IIB(X)/JNCH**

To,

The Addl. Commissioner of Customs,

CEAC, JNCH

Subject: Provisional Release of the goods for back to town covered under Shipping Bills bearing No. 7062720 and 7062769 both dated 27.01.2024.- reg

Please refer to the above-mentioned subject.

On the basis of Risk analysis, the NCTC identified 02 risky shipping bills bearing No. 7062720 and 7062769 both dated 27.01.2024 filed by M/s. S. M. Enterprises (IE Code: AEXFS2439C) having declared items as 'NEW HYDRAULIC EXCAVATOR'. The details of the goods covered under the above said shipping bills are as follows:

Table-I

Sr. No.	S/B No. & Date	Description	FOB (in Rs.)	Drawback (in Rs.)	RoDTEP (in Rs.)
1.	7062720/ 27.01.2024	New Hydraulic Excavator	4776300/-	71644.50/-	38210.40/-
2.	7062769 / 27.01.2024	New Hydraulic Excavator	4776300/-	71644.50/-	38210.40/-
	Total:		95,52,600/ -	1,43,289/-	76,420.8/-

As per red flags of NCTC alert, **Red Flags:-**

- Newly registered exporter, which is a partnership firm.
- Spurt of exports to risky countries with suspicious local supply chain.
- Export of sensitive commodities viz. NEW HYDRAULIC EXCAVATOR to sensitive destination situated in UAE.
- As identical SBs have been filed on same day in a spurt manner, there is high probability of mis-declaration, mis-classification and over-valuation for higher undue export benefits and ITC refunds.

- Abnormal distance between the port of export and the registered premises. Karnataka registered entity exporting goods from Nhava Sheva Port, Mumbai.
- The supplier invoice data and value may be verified.

The 100% examination of the said goods carried by SIIB(Export) under panchanama dated 05.02.2024. The quantity and description of the goods in the above-tabulated shipping bills were found to be as per declaration made in the Shipping bills, Invoices and packing lists.

A letter addressed to DC/CGST of concerned jurisdictional commissionerate has been forwarded on 10.01.2024 and subsequent reminder letter on 09.02.2024 to verify genuineness of the exporter M/s. S. M. Enterprises (IE Code: AEXFS2439C).

The details of the FOB value and the export benefits claimed by the exporter in the 02 shipping bills are mentioned in **Table-I** above and investigation is pending regarding verification of the genuineness of Input Tax Credit (ITC)/IGST refund.

Meanwhile, the exporter vide their letter dated 06.03.2024 has requested for provisional release of the goods for Back to town.

This office has no objection for provisional release of the goods for Back to Town covered under Shipping bills No. 7062720 and 7062769 both dated 27.01.2024 with applicable Bond and Bank Guarantee.

This is for your information and necessary action at your end please.

This issues with the approval of the Addl. Commissioner of Customs, SIIB(X), JNCH.

Yours faithfully,


(Rahul Dhingra)

Deputy Commissioner of Customs,
SIIB (X), JNCH, Nhava-Sheva.

Encl:

1. Copy of Shipping Bills
2. Packing List



भारत सरकार / GOVERNMENT OF INDIA वित्त मंत्रालय / MINISTRY OF FINANCE
गजमंत्र विभाग / DEPARTMENT OF REVENUE

केंद्रीय कर अधिकारी (जी.एस.टी.) अद्वैत कर्णिक, गदग - A वलय, बाबा
बिल्डिंग, गुजरा बसदी, मुंबई रोड, गदग - 582 103
केन्द्रीय कर अधीक्षक का कार्यालय : CGST, गदग - A रेंज। बसदी बिल्डिंग,
गुजरा बसदी मेन रोड, गदग

OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX, CGST, GADAG RANGE
BULLA BUILDING, GUJJARA BASADI MAIN ROAD, GADAG

Phone : 08372-238724

E-mail : cgst.rangegadag@gov.in

पत्र संख्या / O.C.No./Vihan/ 247 /2024

दिनांक / Date : 26/02/2024

To,
The Assistant Commissioner
Central Goods & Service Tax (CGST), / केन्द्रीय जी.एस.टी
Dharwad Division, Navanagar, Hubli.

Madam/Sir,

विषय/Sub : Verification of genuineness of Supplier **M/s.Vihan
Constructions having GSTIN-29AASFV2576J1Z9** - Reg.

<><><>

Please refer to the Division E-mail F.No.SG/Misc-340/2023-24/SIIB(X)/JNCH dated 09.02.2024 addressed to the Assistant Commissioner, Dharwad Division and received in this office on 20.02.2024 on the above subject.

In this regard, with reference to the above said E-mail, the undersigned has visited the premises of M/s. Vihan Constructions, Gadag and verified the premises and the said unit comes under the jurisdiction of State Govt authority and verification report is as under for onward submission to JN Custom House, Nhava Sheva.

- The registered premises of **M/s.Vihan Constructions having GSTIN-29AASFV2576J1Z9** is in order as mentioned in the GSTIN application i.e., Survey No.48, Plot No.6, Near New Bypass, Gadag Extension, Binkadakatti, Gadag- 582 103. The said unit comes under the jurisdiction of State Govt authority.
- YES the said unit has filed returns regularly and properly.
- It is verified the documents like GSTR-2A and GSTR-3B and ITC ledger and no mismatch found. GSTR-2A and GSTR-3B are tallied. All the inputs are available in 2A and payments made within 180 days from the date of purchase.

Submitted please.

भवदीय / Yours faithfully,


26/2/2024

(एस. एच. जकाति / S.H. JAKATI)

अधीक्षक/SUPERINTENDENT,

केन्द्रीयकर/CENTRAL TAX, CGST, रेंज/ Gadag-A

Statement of Shri Shrinivas Ranganath Tirlapur S/o Ranganath Tirlapur residing at 6738b Venkatesh Nilay Municipal School Opp. Station Road Gadag, Betigeri, Gadag Karnataka- 582102, Authorized Partner of M/s S M Enterprises (IEC-AEXFS2439C) recorded under Section 108 of the Customs Act, 1962 in the office of SIIB(X), JNCH, Nhava Sheva situated at B-403, Special Investigation and Intelligence Branch, Jawaharlal Nehru Custom House, Nhava Sheva, Dist:- Raigad, Maharashtra- 400 707 on 08.02.2024 at 04.00 PM.

In compliance to the spot summons CBIC-DIN No. 20240278NT000000B157 dtd. 08.02.2024 issued under signature of Shri Manish Kumar, Supdt. Of Customs, SIIB(X), I present myself to give statement u/s 108 of Customs Act, 1962. I have also been explained that giving false evidence under these enquiries is an offence punishable u/s 193 of the Indian Penal Code, 1860. I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law or for any adjudication proceedings. Having been understood the provisions of sections 108 of the Customs Act, 1962; I am giving my true, correct and voluntary statement which goes below:

My full name is Shri Shrinivas Ranganath Tirlapur, I stay at 6738b Venkatesh Nilay Municipal School Opp. Station Road Gadag, Betigeri, Gadag Karnataka- 582102. I am 43 years old (DOB: 03.04.1980) and I can read, write and understand Hindi & English. I have done Senior Secondary from Karnatka Board. I am requesting officer to type my statement on computer as per my say. My mobile No. is 9739441111. I am married. I am staying at the above mentioned address along with my family including my mother, wife & two son and one daughter. For the proof of my identity, I am submitting self attested copy of my Aadhar Card No. 7601 1757 5202.

On being asked regarding firm M/s S.M. Enterprises, I state that I am the authorized partner of the company. The address of the said firm is Survey No. 48, R S No. 676/6, Near New Bypass, Binkadakatti, Gadag, Binkadakatti, Gadag, Karnataka-582103.

Q.1 What is your role at M/s. S.M. Enterprises?

Ans. I am the authorized partner of M/s S.M. Enterprises and export related every work is being done by me.

Q.2 When did you start your firm M/s S.M. Enterprises? Is your firm a Partnership firm or Proprietorship?

Ans. I had started this firm in 2023 mainly for Export. I obtained IEC in 2023.

Q.3 Is your company a Merchant Exporter or Manufacture Exporter?

Ans. M/s S.M. Enterprises is a merchant exporter and deals in export of excavators, Hydraulic piling rig which are procured from local merchants.

Q. 4 From where you had purchased the goods declared as "New Hyundai R-210 Hydraulic Excavator" in the shipping bills No. 7062720 & 7062769 both dated 27.01.2024? Is your supplier an Authorized dealer?

Ans. I had purchase above mentioned excavators from M/s Vihaan Constructions having address as Plot no. 6, Survery No. 48, Near New Bypass, Hubballi- Hospet Road, Binkadakatti Village Gadag Extension, Binkadakatti - 582103. M/s Vihaan Constructions purchased above excavators from

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authorized dealer of Hyundai. I am also the partner of M/s Vihaan Constructions.

Q. 5 From which port do you export the goods? Your registered premises are in Karnataka and you are exporting the goods from Nhava Sheva port, Mumbai. Do you want to explain this?

Ans. We export the goods from Nhava Sheva port and Mumbai port only. We are exporting current shipment through Nhava Sheva because there is less time delay in clearance of export procedures. We used to export from the Mumbai port for heavy machinery weight above 35 ton.

Q. 6 Whether your company has filed Shipping Bill No. 7062720 & 7062769 both dated 27.01.2024?

Ans. Yes, Shipping Bills No. 7062720 & 7062769 both dated 27.01.2024 are filed by CHA M/s Shriwin Shipping & Logistics on behalf of us.

Q. 7 How did you get the order for export of items against the above said Shipping Bills?

Ans. We get this order from our common friend for export of items against the above said shipping bills

Q. 8 What are the terms and conditions of payment between your company and the consignee? Whether foreign remittance has been received in previous Shipping Bills?

Ans. We had agreed for payment after port clearance. Yes, the foreign remittance has been received in previous shipping bills and I am submitting copy of BRCs.

Q. 9 Have you previously done export through M/s S.M. Enterprises?

Ans. We have filed 8 Shipping bills in past and we will submit the details. At this time of order, buyers agreed to purchase these goods on condition of urgent delivery. We availed Drawback and RoDTEP in previous 05 Shipping bills.

Q.10 Do you have copies of GST returns for the transaction made for the subject consignments? Do you file GST returns and Income Tax returns regularly? Can you provide copy of the same?

Ans. Yes Sir, GST returns filed regularly. As the company is new, Income Tax Returns will file in next financial year. At this time I am submitting copy GSTR-3B for the month of April to December, 2023.

Q. 11 Do you have bank statement reflecting export incentives and payment received from the Buyer in previous exports and payment given to supplier M/s. Vihaan Constructions in respect of Current shipping Bills No. 7062720 & 7062769 both dated 27.01.2024?

Ans. Yes, I have bank statement from 01.04.2022 to 31.12.2023 of current account of firm at ICICI Bank, Gadar Branch, Karnataka having current Account No. 777705557709. I am submitting the copy of the same.

Q.12 Give details about your local supplier M/s Vihaan Constructions.


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Ans . M/s Vihaan Constructions is a partnership company which deals in earth work, road construction, and concrete road lining. I am also the partner of the said company.

Q. 13 From where did the above said machines were purchased by M/s Vihaan Constructions?

Ans. M/s Vihaan Constructions had procured the machines from the authorized dealer of Hyundai. I will provide the purchase invoice of above said machines and transaction details.


Q.14 Did you verify whether the said machines covered under shipping bills 7062720 & 7062769 both dated 27.01.2024 are hypothecated to any financial institutes before buying from M/s Vihaan Constructions?

Ans. The said machines covered under shipping bills 7062720 & 7062769 both dated 27.01.2024 are not hypothecated to any financial institutes because M/s Vihaan Constructions purchased the said goods from authorized dealer of Hyundai and I am the partner of M/s Vihaan Constructions. In respect of current shipments, I had submitted declaration stating that the excavator machines covered under above mentioned shipping bills are having no bank loan. Further, I had stated in declaration that I would be responsible if any discrepancies arrived.

Q.15 Do you have anything else to say?

Ans. I have nothing else to say. I am ready to cooperate in the investigation. Whatever documents were asked during statement, I would provide at the earliest. I would request to release our consignment at the earliest so that we can fulfill the demands of our foreign buyer or else our order will get cancelled resulting in heavy losses.

The above statement of mine running into 03 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request the said statement has been typed on the office computer of SIIB(X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400 704 as per my say and as per my request and I certify it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

Partner

8/2/2024 (Shrinivas R. Thakur)
Proprietor of M/s. S.M. Enterprises (IEC: AEXFS2439C)

Before me


08/02/2024

(Manish Kumar)
SIO, SIIB(X), JNCH