

 <p>मृत्यमैत्र जयते</p>	<p>भारत सरकार/ Government of India वित्त मंत्रालय/ Ministry of Finance आयुक्त सीमा शुल्क एनएस-II का कार्यालय, केंद्रीकृत अधिनिर्णयन प्रकोष्ठ, जवाहरलाल नेहरू सीमा शुल्क भवन न्हावा शेवा, तालुका-उरण, जिला -रायगढ़, महाराष्ट्र- 400 707 OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II CENTRALIZED ADJUDICATION CELL, JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA, DIST- RAIGAD, MAHARASHTRA-400707</p>	
--	---	---

F. No.: S/10-238/2025-26/ADC/CEAC/NS-II/CAC/JNCH

Date of Order: 28.01.2026

द.प.सं./DIN: 20260278NT000000FFAE

Date of Issue: 10.02.2026

SCN No. 1428/2024-25/ADC/CEAC/NS-II/CAC/JNCH

Date of SCN:- 02.12.2024

जारीकर्ता/Passed By: **Shri Raghu Kiran B.,**
Commissioner of Customs (In-situ),
CEAC, NS-II, JNCH, Nhava Sheva.

मूल आदेश सं./Order-In-Original No.: **1529/2025-26/ADC/CEAC/NS-II/CAC/JNCH**

निर्यातक का नाम/Exporter's Name: **M/s. Nakshatra Impex (IEC-AZEPB4900H)**

मूल आदेश

- यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निः शुल्क दी जाती है।
- इस आदेश के विरुद्ध अपील सीमाशुल्क अधिनियम 1962 की धारा 128 (1) के तहत इस आदेश की संसूचना की तारीख से साठ दिनों के भीतर सीमाशुल्क आयुक्त (अपील), जवाहरलाल नेहरू सीमाशुल्क भवन, शेवा, ता. उरण, जिला - रायगढ़ - ४०० ७०७, महाराष्ट्र को की जा सकती है। अपील दो प्रतियों में होनी चाहिए और सीमाशुल्क (अपील) नियमावली, 1982 के अनुसार फॉर्म सी.ए.-1 संलग्नक में की जानी चाहिए। अपील पर न्यायालय फीस के रूप में 1.50 रुपये मात्र का स्टॉप लगाया जायेगा और साथ में यह आदेश या इसकी एक प्रति लगायी जायेगी। यदि इस आदेश की प्रति संलग्न की जाती है तो इस पर न्यायालय फीस के रूप में 1.50 रुपये का स्टॉप भी लगाया जायेगा जैसा कि न्यायालय फीस अधिनियम 1870 की अनुसूची 1, मद 6 के अंतर्गत निर्धारित किया गया है।
- इस निर्णय या आदेश के विरुद्ध अपील करने वाला व्यक्ति अपील अनिर्णीत रहने तक, शुल्क या शास्ति के संबंध में विवाद होने पर माँगे गये शुल्क के 7.5% का, अथवा केवल शास्ति के संबंध में विवाद होने पर शास्ति का भुगतान करेगा।

ORDER-IN-ORIGINAL

- This copy is granted free of charge for the use of the person to whom it is issued.
- An appeal against this order lies with the Commissioner of Customs (Appeal), Jawaharlal Nehru Custom House, Nhava Sheva, Tal: Uran, Dist.: Raigad, Maharashtra - 400707 under section 128(1) of the Customs Act, 1962 within sixty days from the date of communication of this order. The appeal should be in duplicate and should be filed in Form CA-1 Annexure on the Customs (Appeal) Rules, 1982. The Appeal should bear a Court Fee stamp of Rs.1.50 only and should be accompanied by this order or a copy thereof. If a copy of this order is enclosed, it should also bear a Court Fee Stamp of Rs. 1.50 only as prescribed under Schedule 1, item 6 of the Court Fee Act, 1970.
- Any person desirous of appealing against this decision or order shall, pending the appeal, make payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

BRIEF FACTS OF THE CASE

On the basis of specific intelligence from NCTC, it was suspected that the Exporter M/s. Nakshatra Impex (IEC-AZEPB4900H) having principal place of business at Plot no-55, Balaji Industrial Society, Bhatar, Surat-395017 (hereinafter referred to as the “Exporter”) was attempting to export a consignment of goods declared as “Polyester Ladies dress with dupatta” (hereinafter called as “the goods”) by mis-declaring description and over-invoicing its value to claim undue export benefits i.e. Drawback & RoSCTL vide 05 Shipping Bills no.-8974171, 8974175, 8974190, 8974191 & 8974679 all dated 08.04.2024 filed through their Customs Broker M/s. JK Logistics (hereinafter referred to as the “CB”) from Nhava Sheva port. Thereafter, the said consignment was put on hold by SIIB(X), JNCH. The details of the said 05 Shipping Bills are tabulated below:-

Table-I

Sr. No.	S/B No.	Item No	Item Description (Annexure-A)	Declared FOB (in Rs)	Drawback Declared (In Rs)	RoSCTL Declared (In Rs)
1	8974190 dtd 08.04.2024	1	POLYESTER LADIES DRESS WITH DUPATTA	4381104	127052	208102
2	8974175 dtd 08.04.2024	1	POLYESTER LADIES DRESS WITH DUPATTA	5086054	147496	241588
3	8974171 dtd 08.04.2024	1	POLYESTER LADIES DRESS WITH DUPATTA	1342250	38925	63757
		2	POLYESTER LADIES DRESS	3785661	109784	179817
4	8974191 dtd 08.04.2024	1	POLYESTER LADIES DRESS WITH DUPATTA	5466178	158519	259643
5	8974679 dtd 08.04.2024	1	POLYESTER LADIES DRESS WITH DUPATTA	3444214	99882	163600
		2	POLYESTER LADIES DRESS	2347388	68074	111501
			Total	25852849	749733	1228010

2. Subsequently, the goods covered under the subject 05 shipping bills were examined under Panchanama in presence of authorized representatives of Exporter i.e. Shri Kirit Vora, F-card of CB M/s JK Logistics. During the course of 100% examination, the quantity and marked description was found as declared. However, Representative Sealed Samples(RSS) in triplicate were drawn randomly and were sealed for the purpose of testing of declared description and for valuation through market enquiry also.

3. Immediately, Alert dated 24.04.2024 was inserted against IEC to suspend IGST and other export incentives. Further, RSS of the goods were sent to DYCC, JNCH for testing on 01.05.2024. Further, a letter dated 01.05.2024 was also sent to jurisdictional DC/CGST Commissionerate to verify genuineness of the Exporter and its supplier to verify supply chain. In reply, jurisdictional GST vide letter F.No-STO-4/Unit-64/Surat/Nakshatraimpex dated 22.05.2024 informed that the Taxpayer is **found existing** at principal place of business & its supplier is filing GSTR regularly.

4. Further, to ascertain the nature, composition and correct classification of the subject goods, the representative samples drawn at the time of Panchanama were forwarded to DYCC, JNCH for testing. The DYCC, JNCH forwarded Test Report No. 344/SIIB(X) all dated 01.05.2024 and as per DYCC results, it is noticed that the goods were found mis-declared in terms of exact composition i.e. goods found to be "Viscous woven base fabrics ladies dress with viscous dupatta" instead of declared "Polyester Ladies dress with dupatta". However, both are classified under MMF(man made fibre) category for claiming export benefits i.e. drawback & RoSCTL. Hence, this aspects does not have any impact on revenue angle. Thereafter, the aspects of overvaluation angle was also checked in order to ascertain any other undue export benefits claim.

5. Re-determination of Valuation

5.1 Whereas, during 100% examination, it was suspected that "*the goods appeared to be mis-declared in terms of value*", owing to the quality of fabrics used, was found inferior in unbranded garments and the same is also supported by DYCC reports that composition of the goods was viscous instead of polyester, thus, the declared value appears liable to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

5.2 Accordingly, as per Rule 3(3) *ibid*, since the value of the impugned goods could not be determined under the provisions of Sub Rule (1), the value was to be re-determined by proceeding sequentially through Rule 4 to Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

5.3 As the export goods were not standard goods, the export data in Export Commodity Data Base (ECDB) could not be used for comparing price of the goods of like kind and quality as required under Rule 4 of CVR, 2007. Further, the subject goods were not identified specifically with any brand, mark, style and other specifications, the goods of like kind and quality exported cannot be identified to compare their transaction value with the declared value of the subject goods. Hence, value of the subject goods cannot be determined under the said Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

5.4 The Exporter has neither produced any cost of production details, manufacturing or processing of export details and correct transport details nor produced cost design or brand or an amount towards profit etc. to derive computed value of the goods. In absence of complete cost data details, value cannot be determined as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

5.5 The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (Export) Rules, 2007. This rule stipulates that subject to the provisions of Rule 3, where the value of the export goods cannot be determined under the provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 i.e. through Market Enquiry in presence of authorized representative from the Exporter and accordingly market enquiry of the goods was conducted on dated 08.05.2024 in the presence of authorized representative of exporter and the average wholesale price of the goods was re-determined in respect of all subject 05 shipping bills,

thus as per Section 2(30) of Customs act 1962, and accordingly in same proportionate, declared FOB value needs to be re-determined as detailed at Table-II below:

Table-II

S/B No.	Item No	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price i.e. (Re-determined PMV in Rs)
			M H Store Shop No. 15,7,Nagdevi St.,Nakhuda Mohalla, FatimaBuildi ng, Mumbai 400003	Marhaba Tradex Shop No. 68, Holy View Co-operative Society, J. B. Shah Marg, Opp Khoja Jamat Khana, Dongri, Mumbai 400009	MTJ Saqlaini 133/135, Samuel Street, Shop No. 2, Madina Mansion, 218/220, Narshinatha St., Masjid, Mumbai 400009	
8974190 dtd 08.04.2024	1	POLYESTER LADIES DRESS WITH DUPATTA	475	480	510	488
8974175 dtd 08.04.2024	1	POLYESTER LADIES DRESS WITH DUPATTA	475	480	510	488
8974171 dtd 08.04.2024	1	POLYESTER LADIES DRESS WITH DUPATTA	475	480	510	488
	2	POLYESTER LADIES DRESS	390	420	410	407
8974191 dtd 08.04.2024	1	POLYESTER LADIES DRESS WITH DUPATTA	475	480	510	488
8974679 dtd 08.04.2024	1	POLYESTER LADIES DRESS WITH DUPATTA	475	480	510	488
	2	POLYESTER LADIES DRESS	390	420	410	407

5.6 In the meantime, as per exporter's request vide letter dated 08.05.2024, the goods were allowed to release provisionally for Back to Town on execution of Bond equivalent to FOB value of the subject goods i.e Rs. 2,58,52,849/- and on submission of Bank Guarantee/Cash Security amounting to Rs. 4,00,000/- (Rupees Four Lakh Only) with self-renewal clause vide letter dated 2.0.05.2024. Thereafter, the statements of the Exporter was also recorded for further investigation.

6. Recording of the Statement:

6.1 Statement of Mr. Vishal Vimal Bengani, Proprietor of M/s Nakshatra Impex (IEC-AZEPB4900H) was recorded under section 108 of the Customs Act, 1962 on 10.06.2024 wherein he inter-alia stated that he is the proprietor of M/s Nakshatra Impex & he presented himself voluntarily before customs to release their bond and BG; On being asked whether they filed 05 Shipping Bills no.-8974171, 8974175, 8974190, 8974191 & 8974679 all dated 08.04.2024; he replied that they filed these 05 shipping bills through CHA M/s J.K Logistics but later CHA informed them that Shipping bills were put on hold by SIIB(X) and the goods would be examined 100%; On being asked whether they agree with 100% examination done under Panchanama; he

replied that the goods were rightly declared in terms of quantity & description and he agreed with examination done under Panchanama as they sent their authorized representative Shri Kirit Vora ji, F-card for examination; On being asked what was their intention behind this mis-declaration of in terms of exact description & value in said shipping bill which was also verified through DYCC reports & market report dated 08.05.2024; he replied that it was unintentional mistake by them. However, they agree with said DYCC reports and market enquiry report & also agreed with department view suggested for value and exact description therein; On being asked how he knew person from CHA M/s J.K Logistics; he replied that he came to know through his friend about Mr Kirit Vora ji, F-card employee of M/s J.K Logistics whose employees also visited their premises for KYC; On being asked from where they bought these goods and who was their L1 supplier & whether they had brought Tax invoice, e-way bill to justify their proper vehicle movement; he replied that they had bought these goods from M/s Delightful collection & as per GST online portal, supplier also submitting GSTR3B regularly till 23.05.2024 and further submitted signed Tax invoice, e-way bills and Lorry receipt copy; On being asked it came to notice that there was no proper supply chain while buying and selling these impugned goods by the Exporter; he replied that last month GST officials verified their premises and they must have given genuine report. However, regarding supply chain, he is submitting e-way bills & Lorry receipt copy; On being asked whether he was actual owner of the goods to be exported vide said 05 shipping bills or just a frontman; he replied that he is the proprietor of M/s Nakshatra Impex (IEC-AZEPB4900H) and GST had verified their premises as they are owner of these goods; On being asked what about their past consignments and their bank remittance; he replied that there is no BRC pending & no past consignments. Customs can check in their Customs data also; On being asked whether they ever been penalized by Customs, GST or any Govt agency till date; he replied in negative and finally stated that during examination the goods found as declared in terms of quantity and requested to close the case and release bond and BG as they are ready to pay fine and penalty as decided by the department.

7. From the above, it appears that the Exporter has mis-declared the goods in terms of exact description and value which was confirmed vide DYCC reports and market enquiry conducted on 08.05.2024 in presence of representative of the Exporter & the same was accepted by the Exporter during his statement also. Thus, it is cardinal rule that “what is accepted need not be proved”. Thus, based on DYCC results and market enquiry, the total export benefits availed by the Exporter were re-determined in case of 05 Shipping Bills no.- 8974171, 8974175, 8974190, 8974191 & 8974679 all dated 08.04.2024 & is given below:

Table-III

Declared FOB (in Rs)	Redetermined FOB (in Rs)	Declared DBK (in Rs)	Redetermined DBK (in Rs)	Declared RoSCTL (in Rs)	Redetermined RoSCTL (in Rs)
2,58,52,849	2,06,92,915	7,49,733	6,00,095	12,28,010	9,82,913

From the above, it appears that the Exporter had knowingly declared higher price of the goods with malafide intention to claim undue/excess export benefits i.e. differential Drawback to the tune of Rs. 1,49,638/- & differential RoSCTL amounting to Rs 2,45,097/-(however IGST under LUT), which was not legitimately available to him, thereby attempted to cause loss to the Government

Exchequer. This shows the guilty intention on the part of the Exporter. Thus, it appears that the goods under 05 Shipping Bills no.- 8974171, 8974175, 8974190, 8974191 & 8974679 all dated 08.04.2024 are liable to be confiscated under the provisions of section 113(i),113(ia) and 113(ja) of the Customs Act, 1962.

8.1 GST Supply chain angle:

Whereas, in the instant case, during investigation through DYCC testing & market enquiry, it was noticed that the goods were found misdeclared in terms of exact composition% (found viscous instead of polyester) & in terms of value (the same accepted by the Exporter). Also, the submitted Tax invoice and e-way bill appears mismatching in terms of description i.e. “Girls 2pc polyester” was different from e-way bill “Ladies dress of polyester with dupatta” respectively. Hence, the purchase tax invoices from domestic Supplier also appears manipulated & fraudulently obtained in collusion the supplier in the instant case with malafide intention to utilize input tax credit on the basis of such invoice for discharging any duty or tax on goods that are entered for exportation under claim of refund of such duty or tax.

Thus, the total ITC amount @5% of Rs 12,92,643/- on declared FOB of Rs 2,58,52,849/- in respect of said 05 Shipping Bills no.- 8974171, 8974175, 8974190, 8974191 & 8974679 all dated 08.04.2024 bills appears questionable. This again clearly shows the guilty intention on part of the exporter of M/s Nakshatra Impex (IEC-AZEPB4900H) for claiming undue ITC refund and by this act & omission, he has also rendered himself liable for penalty under **Section 114AC** of the Customs act 1962. Further, in terms of the Board Circular No: 171/03/2022-GST dated 06.07.2022, the clarification has been issued where the registered persons are found to be involved in issuing tax Invoices, without actual supply of goods or services or both in order to enable the recipients of such invoices to avail and utilize input tax credit fraudulently. The Board has laid down that if the recipient person has availed and utilized fraudulent ITC on the basis of the tax invoice, without receiving the goods or services or both in contravention of the provisions of Section 16(2) (b) of CGST Act, he shall be liable for the demand and recovery of the said Input Tax Credit along with the penal Action under the provisions of section 74 of the CGST Act along with applicable interest under the provisions of Section 50 of the said Act. Further, the GST Circular No. 31/05/2018-GST dated 09.02.2018 assigns the Central Tax officers (Principal Commissioner/Commissioner of Central Tax, Additional/Joint Commissioner of Central Tax, Deputy/Assistant Commissioner of Central Tax, Superintendent and Inspector of Central Tax) to function as the proper officers in relation to issue of show cause notices and orders under sections 73 and 74 of the CGST Act and section 20 of the IGST Act (read with sections 73 and 74 of the CGST Act), up to the monetary limits as mentioned in the said circulars. Thus, the proper officer as defined under section 2 (91) of the CGST Act 2017 and assigned functions vide Circular No. 31/05/2018-GST dated 09.02.2018 are to exercise powers under section 73 and 74 of the CGST Act 2017 and can issue notices and orders under the said Sections/Acts. Accordingly, this IR/notice shall be forwarded to concerned Central GST Unit for initiation of suitable action for IGST/ITC recovery and/or investigation (if any) at their end.

8.2 Past Exports :

In order to investigate **past consignments**, the data was retrieved from ICES from period 01.01.2019 to 01.05.2024 for Exporter M/s. Nakshatra Impex (IEC-AZEPB4900H), it was noticed that there was no identical goods declared as “Polyester Ladies dress with/without dupatta” was exported and also, there was no BRC/foreign remittance pending as per ICES data.

9. 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.

SECTION 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;

Section 114AC: Penalty for fraudulent utilisation of input tax credit for claiming refund: Where any person has obtained any invoice by fraud, collusion, willful misstatement or suppression of facts to utilise input tax credit on the basis of such invoice for discharging any duty or tax on goods that are entered for exportation under claim of refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed.

Section 75A(2): 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 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 such drawback.

B. 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.

C. 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.

D. Foreign Trade (Regulation) Rules, 1993

Rule 11: On the importation into, or exportation out of, any customs ports of any goods, whether liable to duty or not, the owner of such goods shall in the Bill of Entry or the Shipping Bill or any other documents 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 and in case of exportation of goods, certify that the quality and specification 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 or Shipping Bill or any other documents.

10. FINDINGS OF THE INVESTIGATION

10.1 From the facts, evidences and provisions discussed above, it appears that Exporter had misdeclared the goods in terms of exact composition/description & value to avail undue drawback & RoSCTL benefits. Therefore, the FOB value of said 05 Shipping Bills no.- 8974171, 8974175, 8974190, 8974191 & 8974679 all dated 08.04.2024 has been re-determined under Rule 6 of CVR,

2007 which comes to Rs 2,06,92,915/- against declared FOB of Rs 2,58,52,849/-. Thus, it appears that by mis-declaring the value of all the goods, the Exporter had attempted to claim undue/excess export benefit i.e. differential Drawback to the tune of Rs. 1,49,638/- & differential RoSCTL amounting to Rs 2,45,097/-(as detailed at **Annexure-A** with IGST under LUT), in case of the said 05 Shipping Bills no.- 8974171, 8974175, 8974190, 8974191 & 8974679 all dated 08.04.2024 and these 05 shipping bills need to re-assessed with re-determined drawback & RoSCTL to Rs 6,00,095/- & Rs 9,82,913/- against declared drawback & RoSCTL of Rs 7,49,733/- & Rs 12,28,010/- respectively.

10.2 In this case, the Exporter had intentionally mis-declared the exact composition% and value of the goods to claim undue export benefits i.e. Drawback & RoSCTL etc. intentionally and in breach of provisions of Section 50(2) of the Customs Act, 1962 read with Rule 11 of Foreign Trade (Regulations) Rules, 1993. Thus, it appears that the goods under 05 Shipping Bills no.- 8974171, 8974175, 8974190, 8974191 & 8974679 all dated 08.04.2024 appears liable to be confiscated under the provisions of section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962 and for the aforesaid act of omission and commission, the exporter has consequently rendered himself for penalty under **Section 114(iii) & 114AA** of the Customs Act 1962

10.3 Further, during investigation through DYCC testing & market enquiry, it was noticed that the goods were found mis-declared in terms of exact composition% (found viscous instead of polyester) & in terms of value (the same accepted by the Exporter). Also, the submitted Tax invoice and e-way bill appears mismatch in terms of description i.e. "Girls 2pc polyester" was different from e-way bill "Ladies dress of polyester with dupatta" respectively. Hence, the purchase tax invoices from domestic Supplier also appears manipulated & fraudulently obtained in collusion the supplier in the instant case with malafide intention to utilize input tax credit on the basis of such invoice for discharging any duty or tax on goods that are entered for exportation under claim of refund of such duty or tax.

Thus, the total ITC amount @5% of Rs 12,92,643/- on declared FOB of Rs 2,58,52,849/- in respect of said 05 Shipping Bills no.- 8974171, 8974175, 8974190, 8974191 & 8974679 all dated 08.04.2024 bills appears questionable. This again clearly shows the guilty intention on part of the exporter of M/s Nakshatra Impex (IEC-AZEPB4900H) for claiming undue ITC refund and by this act & omission he has also rendered himself liable for penalty under **Section 114AC** of the Customs act 1962.

10.4 As per jurisdictional GST vide letter F.No-STO-4/Unit-64/Surat/Nakshatraimpex dated 22.05.2024 informed that the Taxpayer is found existing at principal place of business & its supplier filing GSTR regularly. Also, the same is corroborative with Exporter's statement that CB has verified their KYC. Hence, there appears no violation of CBLR Regulations, 2018 on the part of CB in the instant case.

11. Therefore, the Exporter M/s. Nakshatra Impex (IEC-AZEPB4900H), having address at Plot no-55, Balaji Industrial Society, Bhatar, Surat-395017, was called upon to explain in writing to the Addl./Joint Commissioner of Customs, CEAC, NS-II, JNCH, Nhava-Sheva, Tal.-Uran, Dist-Raigad, Maharashtra 400707 (the Adjudicating Authority in this case), within 30 days of the issue of this notice as to why: -

- (i) The total declared FOB value of 05 Shipping bills no- 974171, 8974175, 8974190, 8974191 & 8974679 all dated 08.04.2024 of Rs 2,58,52,849/- (Rs. Two Crore Fifty Eight Lakhs Fifty Two Thousand Eight Hundred and forty Nine Only) as mentioned at **Annexure-A**, should not be rejected under Rule 8 of the Customs Valuation (Determination of value of export goods) Rules, 2007, and should not be re-determined at Rs Rs 2,06,92,915/- (Rupees Two Crore Six Lakhs Ninety Two Thousand Nine Hundred and Fifteen Only) under Rule 6 of the Customs Valuation (Determination of value of export goods) Rules, 2007.
- (ii) The 05 Shipping Bills no.- 8974171, 8974175, 8974190, 8974191 & 8974679 all dated 08.04.2024 should not be **re-assessed** with re-determined FOB value of Rs 2,06,92,915/- & with redetermined drawback & RoSCTL to Rs 6,00,095/- & Rs 9,82,913/- respectively against declared drawback & RoSCTL of Rs 7,49,733/- & Rs 12,28,010/- respectively. (as detailed at **Annexure-A** with IGST under **LUT**) respectively.
- (iii) The goods vide 05 Shipping Bills no.- 8974171, 8974175, 8974190, 8974191 & 8974679 all dated 08.04.2024 having FOB value of Rs 2,58,52,849/- should not be confiscated under Section 113(i),113(ia) and 113(ja) of the Customs Act, 1962 and the Bond and BG submitted at the time of provisional release for Back to Town should not be enforced.
- (iv) Penalty should not be imposed upon the Exporter M/s Nakshatra Impex(IEC-AZEPB4900H)under **Section 114(iii) & 114AA** of the Customs Act 1962 for omission and commission on the part of the Exporter for attempting to claim undue/excess export benefit in current export consignments which have rendered the export goods liable for confiscation under section 113 of the Customs Act, 1962.
- (v) Penalty should be imposed upon the Exporter M/s Nakshatra Impex (IEC-AZEPB4900H) under **Section 114AC** of the Customs Act 1962 for omission and commission on the part of the Exporter for attempting to claim undue ITC/ benefits.

WRITTEN SUBMISSIONS OF THE EXPORTER

12. Vide SCN dated 02.12.2024, the Exporter was asked to submit written reply to the SCN within 30 days of receipt of the subject SCN, however, so far, the Exporter has not submitted any reply to the SCN.

RECORD OF PERSONAL HEARING

13. In adherence of the Principles of Natural Justice the Exporter was granted an opportunity to appear before the Adjudicating Authority for Personal Hearing (PH) for giving oral submissions in their defence. Accordingly, PH Memos dated 11.11.2025, 24.11.2025, 05.12.2025 and 01.01.2026 were issued by the Adjudicating Authority, fixing the hearings on 21.11.2025, 05.12.2025, 19.12.2025 and 16.01.2026. However, neither the Exporter nor its authorized representative honored the said PH Memos and appeared before the Adjudicating Authority for PH.

DISCUSSION AND FINDINGS

14. I have gone through the facts of the case, the evidence available on record, the Show Cause Notice dated 02.12.2024, and the documents relied upon during the course of investigation relevant legal provisions and proceed to decide the case.

14.1 I find that the Exporter neither submitted written reply to the SCN till now nor appeared for PH on the scheduled dates and time. I find that ample opportunities have been given to the Exporter for submission of written reply and appearance for PH, which they failed to avail. These acts on the part of the Exporter amounts to non-co-operation and tactic used to delay adjudication proceedings. However, adjudication being a time bound proceeding, cannot be kept pending indefinitely. Therefore, I am constrained to proceed with the adjudication proceedings *ex-parte*, on the basis of available facts and evidences on record.

15. I find that the Exporter did not participate in the present adjudication proceedings in spite of the servicing of PH Memos for Personal Hearings in terms of Section 153 of Customs Act, 1962 (as detailed in Paras 13 & 31.1 *supra*). Section 153 of the Customs Act, 1962 reads as under:

Section 153. Modes for service of notice, order, etc. (1) An order, decision, summons, notice or any other communication under this Act or the rules made thereunder may be served in any of the following modes, namely: -

(b) by a registered post or speed post or courier with acknowledgement due, delivered to the person for whom it is issued or to his authorized representative, if any, at his last known place of business or residence;

(c) by sending it to the e-mail address as provided by the person to whom it is issued, or to the e-mail address available in any official correspondence of such person;

(e) by affixing it in some conspicuous place at the last known place of business or residence of the person to whom it is issued and if such mode is not practicable for any reason, then, by affixing a copy thereof on the notice board of the office or uploading on the official website, if any.

15.1. Therefore, in terms of Section 153 of the Customs Act, 1962, it is observed that PH letters were duly sent to the Exporter at their known addresses (as mentioned in the SCN and export documents) through Registered Post. Further, these PH letters were also displayed on the Notice Board of this Office in compliance to the provision of section 153 (1)(e) of the Customs Act, 1962 as mentioned above, but the exporter has not submitted any response to the Personal Hearing Memo through any mode of communication. From the aforesaid facts, it is observed that sufficient opportunities have been given to the Exporter but they chose not to join the adjudication proceedings.

15.2. In this regard, it is pertinent to refer to the case of *M/s. Sumit Wool Processors V/s. CC, Nhava Sheva [2014 (312) E.L.T. 401 (Tri.- Mumbai)]* wherein *Hon'ble CESTAT, Mumbai* has observed that natural justice not violated when opportunity of being heard given and notices sent to addresses given by the Noticee. If appellants fail to avail such opportunity, mistake lies on them - Principles of natural justice not violated.

"8.3 We do not accept the plea of Mr. Sanjay Kumar Agarwal and Mr. Parmanand Joshi that they were not heard before passing of the impugned orders and principles of natural justice has been violated. The records show that notices

were sent to the addresses given and sufficient opportunities were given. If they failed in not availing of the opportunity, the mistake lies on them. When all others who were party to the notices were heard, there is no reason why these two appellants would not have been heard by the adjudicating authority. Thus, the argument taken is only an alibi to escape the consequences of law. Accordingly, we reject the plea made by them in this regard" 2014 (312) E.L.T. 401 (Tri. - Mumbai)"

15.3. Considering the aforesaid scenario and the fact that the Exporter has not participated in the adjudication proceedings, I take up this SCN dated 02.12.2024 for discussion on the merit of the case. With regard to proceeding to decide the case following the Principle of Natural Justice, reliance is placed on the decision of the **Hon'ble High Court of Allahabad in the case of M/s. Modipon Ltd. V/s. CCE, Meerut [reported in 2002 (144) ELT 267 (All)]** effectively dealing with the issue of natural justice and personal hearing. The extract of the observations of Hon'ble Court is reproduced herein below for reference:

"Natural justice- Hearing- Adjournment- Adjudication- Principle of audi alteram partem does not make it imperative for the authorities to compel physical presence of the party for hearing and go on adjourning proceedings so long as party does not appear before them- What is imperative for the authorities to afford the opportunity- If the opportunity afforded is not availed of by the party concerned, there is no violation of the principles of natural justice. The fundamental principles of natural justice and fair play are safeguards for the flow of justice and not the instruments for delaying the proceedings and thereby obstructing the flow of justice.

Natural justice - Hearing - Adjudication - Requirement of natural justice complied with if person concerned afforded an opportunity to present his case before the authority - Any order passed after taking into consideration points raised in such application not invalid merely on ground that no personal hearing had been afforded, all the more important in context of taxation and revenue matters. [1996 (2) SCC 98 relied on] [para 22]"

15.4. In view of the above, it is observed that sufficient opportunities have been given to the Exporter but they chose not to join the adjudication proceedings. Having complied with the requirement of the Principles of Natural Justice and having granted Personal Hearings, the adjudication proceeding is a time bound matter and cannot be kept pending indefinitely. I, therefore, proceed with the adjudication of the case *ex-parte*, on the basis of available evidences on record

16. I find that the following issues are required to be decided in the instant case;

- i. Whether the total declared FOB value of 05 Shipping bills no- 974171, 8974175, 8974190, 8974191 & 8974679 all dated 08.04.2024 of Rs 2,58,52,849/- (Rs. Two Crore Fifty Eight Lakhs Fifty Two Thousand Eight Hundred and forty Nine Only) as mentioned at **Annexure-A**, should not be rejected under Rule 8 of the Customs Valuation (Determination of value of

export goods) Rules, 2007, and should not be re-determined at Rs Rs 2,06,92,915/- (Rupees Two Crore Six Lakhs Ninety Two Thousand Nine Hundred and Fifteen Only) under Rule 6 of the Customs Valuation (Determination of value of export goods) Rules, 2007.

- ii. Whether the 05 Shipping Bills no.- 8974171, 8974175, 8974190, 8974191 & 8974679 all dated 08.04.2024 should not be re-assessed with re-determined FOB value of Rs 2,06,92,915/- & with redetermined drawback & RoSCTL to Rs 6,00,095/- & Rs 9,82,913/- respectively against declared drawback & RoSCTL of Rs 7,49,733/- & Rs 12,28,010/- respectively. (as detailed at **Annexure-A** with IGST under **LUT**) respectively.
- iii. Whether the goods vide 05 Shipping Bills no.- 8974171, 8974175, 8974190, 8974191 & 8974679 all dated 08.04.2024 having FOB value of Rs 2,58,52,849/- should not be confiscated under Section 113(i),113(ja) and 113(jb) of the Customs Act, 1962 and the Bond and BG submitted at the time of provisional release for Back to Town should not be enforced.
- iv. Whether the penalty should not be imposed upon the Exporter M/s Nakshatra Impex(IEC-AZEPB4900H)under **Section 114(iii) & 114AA** of the Customs Act 1962 for omission and commission on the part of the Exporter for attempting to claim undue/excess export benefit in current export consignments which have rendered the export goods liable for confiscation under section 113 of the Customs Act, 1962.
- v. Whether the penalty should be imposed upon the Exporter M/s Nakshatra Impex (IEC-AZEPB4900H) under **Section 114AC** of the Customs Act 1962 for omission and commission on the part of the Exporter for attempting to claim undue ITC/ benefits.

17 Issue (i): Rejection of declared FOB value and re-determination.

17.1 I find that the exporter, M/s Nakshatra Impex, filed five Shipping Bills bearing Nos. 8974171, 8974175, 8974190, 8974191 and 8974679 all dated 08.04.2024 declaring total FOB value of Rs. 2,58,52,849/- for export of "Polyester Ladies Dress with Dupatta / Polyester Ladies Dress." On the basis of specific intelligence, the consignments were intercepted and subjected to 100% examination under Panchanama in the presence of the authorized representative of the exporter, during which the quantity and marked description were found as declared. However, representative sealed samples were drawn and forwarded to DYCC, JNCH for testing to ascertain the exact nature and composition of the goods. The DYCC test report dated 01.05.2024 revealed that the goods were viscose woven ladies dresses with viscose dupatta, as against the declared polyester composition. Although both fall under the MMF category and do not alter the applicable export incentive rates, the test report indicated that the goods were of unbranded and comparatively inferior quality, necessitating verification of the declared value. Accordingly, a market enquiry was conducted on 08.05.2024 in the presence of the authorized representative of the exporter at three wholesale establishments in Mumbai, which established that the prevailing average wholesale price of similar unbranded garments was substantially lower than the declared FOB value. The exporter did not submit any cost of production data, manufacturing details, brand value, costing sheets, or other documentary evidence to substantiate the declared FOB value. In view of the above facts, the declared value was rightly proposed to be rejected under Rule 8 of the Customs Valuation

(Determination of Value of Export Goods) Rules, 2007, and since valuation could not be determined under Rules 4 and 5, re-determination of the FOB value at Rs. 2,06,92,915/- under Rule 6 of the said Rules, based on reasonable means and contemporaneous market enquiry, is found to be justified and in accordance with law.

17.2 Issue (ii): Re-assessment of Shipping Bills and re-determination of drawback and RoSCTL.

I find that the declared drawback amount of Rs. 7,49,733/- and RoSCTL amount of Rs. 12,28,010/- in respect of the five Shipping Bills were computed on the basis of the higher declared FOB value of Rs. 2,58,52,849/-. Once the declared FOB value is rejected and re-determined at Rs. 2,06,92,915/-, the consequential re-assessment of the Shipping Bills and proportional re-calculation of export incentives necessarily follows. On the basis of the re-determined FOB value, the admissible drawback and RoSCTL benefits work out to Rs. 6,00,095/- and Rs. 9,82,913/- respectively, as detailed in Table III. The differential amounts claimed by the exporter are found to be in excess of the admissible export incentives. Accordingly, I hold that re-assessment of the five Shipping Bills (Shipping Bills no.- 8974171, 8974175, 8974190, 8974191 & 8974679 all dated 08.04.2024) with the re-determined FOB value and corresponding re-determination of drawback and RoSCTL benefits is legal, proper and in accordance with the Customs Valuation Rules, 2007.

17.3 Issue (iii): Confiscability of goods and enforcement of bond and bank guarantee.

17.3.1 I find that the investigation has conclusively established that the exporter not only declared an inflated FOB value with intent to claim higher export incentives, but also mis-declared the exact composition of the goods in the export documents. Although the goods were declared as “Polyester Ladies Dress with Dupatta / Polyester Ladies Dress”, the DYCC, JNCH test report dated 01.05.2024 revealed that the goods were in fact “viscose woven ladies dresses with viscose dupatta.” This establishes a clear mis-declaration in respect of material particulars of the goods, namely composition and quality.

17.3.2 The mis-declaration of composition, when read together with the findings of over-valuation established through market enquiry, demonstrates that the exporter attempted to project the goods as being of superior quality so as to justify a higher declared FOB value and thereby claim undue export incentives. Such acts of mis-declaration of value as well as description/composition attract the provisions of Sections 113(i), 113(ia) and 113(ja) of the Customs Act, 1962, rendering the goods liable to confiscation. Accordingly, in view of the mis-declaration of value as well as composition of the goods, as established through DYCC test results and market enquiry, I hold that the goods covered under the subject Shipping Bills are liable to confiscation under Sections 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.

17.3.3 I observe that the goods covered under the subject Shipping Bills were provisionally released for Back-to-Town at the request of the exporter, against execution of a bond equivalent to the declared FOB value of Rs. 2,58,52,849/- and furnishing of Bank Guarantee/Cash Security of Rs. 4,00,000/-. Since the goods have been held liable to confiscation on account of mis-declaration established during investigation, the bond and bank guarantee furnished at the time of provisional

release are liable to be enforced, in accordance with the terms of the bond and the provisions of the Customs Act, 1962.

17.4 Issue (iv): Imposition of penalty under Sections 114(iii) and 114AA.

I find that the acts of the exporter in declaring inflated value and incorrectly declaring the exact composition of the goods were directly connected with the export of the subject consignments and had the effect of rendering the goods liable to confiscation under Section 113 of the Customs Act, 1962. The mis-declaration of value was established through DYCC test reports and market enquiry, and the same was also accepted by the exporter during the statement recorded under Section 108 of the Customs Act, 1962. By such acts of omission and commission, the exporter attempted to claim undue export benefits in the form of higher drawback and RoSCTL. Accordingly, the exporter has rendered itself liable for penalty under Section 114(iii) of the Customs Act, 1962. Further, the incorrect declarations made in the Shipping Bills and accompanying export documents attract the provisions of Section 114AA of the Customs Act, 1962. In view of the foregoing facts and evidence placed on record, imposition of penalty under Sections 114(iii) and 114AA of the Customs Act, 1962, is found to be justified.

17.5 Issue (v): Imposition of penalty under Section 114AC of the Customs Act, 1962

17.5.1 I find that the proposal for imposition of penalty under Section 114AC of the Customs Act, 1962 arises from the allegation that the exporter obtained and utilised domestic tax invoices containing discrepancies in description and particulars, with the intent to avail and utilise input tax credit for claiming refund of duties or taxes in connection with export of the subject goods. The investigation has conclusively established that the export goods were mis-declared in terms of exact composition and value, as evidenced by DYCC test reports and market enquiry, and that the descriptions reflected in the domestic purchase invoices and e-way bills were inconsistent with the export documents.

17.5.2 I further observe that these discrepancies are not minor, but are material and directly linked to the valuation and description of the export goods, which formed the basis for claiming export-linked benefits. The investigation has recorded that the purchase invoices and e-way bills have been obtained and utilised in a manner inconsistent with the actual nature of the goods exported, thereby rendering the utilisation of input tax credit on the strength of such invoices indicate wilful misstatement and suppression of material facts.

17.5.3 Section 114AC provides for imposition of penalty where a person has obtained invoices by fraud, collusion, wilful misstatement or suppression of facts for utilising input tax credit for discharging duty or tax on goods entered for exportation under claim of refund. In the present case, the cumulative evidence on record, including mis-declaration of export goods, inconsistencies in domestic invoices and e-way bills, and the linkage of such invoices with export benefit claims, establishes the necessary ingredients for invocation of Section 114AC. Accordingly, I hold that the exporter has rendered himself liable for penalty under Section 114AC of the Customs Act, 1962

17.5.4 I find that the GST Circular No. 31/05/2018-GST dated 09.02.2018 assigns the Central Tax officers (Principal Commissioner/Commissioner of Central Tax, Additional/Joint Commissioner of Central Tax, Deputy/Assistant Commissioner of Central Tax, Superintendent and Inspector of Central Tax) to function as the Proper Officers in relation to the issue of show cause notices and orders under sections 73 and 74 of the CGST Act and section 20 of the IGST Act (read with sections 73 and 74 of the CGST Act), up to the monetary limits as mentioned in the said circulars. Thus, the proper officer as defined under section 2 (91) of the CGST Act 2017 and assigned functions vide Circular No. 31/05/2018-GST dated 09.02.2018 are to exercise powers under section 73 and 74 of the CGST Act 2017 and can issue notices and orders under the said Sections/Acts. Accordingly, this Order shall be forwarded to the concerned Central GST Unit for initiation of suitable action at their end for mala fide intention of the Exporter to avail undue/excess IGST Refund on the basis of overvaluation of the goods, which is legitimately not due to them. Therefore, it is required to refer this case to Jurisdictional CGST Authorities to make thorough enquiry into the GST payments of the exporter and their suppliers and verify whether they have had made any GST Payment against the Invoices pertaining to exports and take necessary action in case any discrepancies or violations of CGST Act/Rules is found.

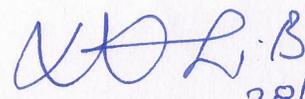
18. In view of the above discussions, I pass the following order.

ORDER

- i. I order that the declared FOB value of Rs. 2,58,52,849/- in respect of five Shipping Bills bearing Nos. 8974171, 8974175, 8974190, 8974191 and 8974679 all dated 08.04.2024, filed by M/s. Nakshatra Impex (IEC-AZEPB4900H), is rejected under Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. I further re-determine the FOB value at Rs. 2,06,92,915/- under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- ii. I order that the said Shipping Bills are re-assessed on the basis of the re-determined FOB value of Rs 2,06,92,915/- and the admissible export incentives are re-determined as Drawback: Rs. 6,00,095/- and RoSCTL: Rs. 9,82,913/- against the originally declared drawback of Rs. 7,49,733/- and RoSCTL of Rs. 12,28,010/-. The differential amounts being inadmissible are ordered to be recovered in accordance with law.
- iii. I order that the goods covered under the said five Shipping Bills having declared FOB value of Rs 2,58,52,849/- are held liable to confiscation under Sections 113(i), 113(ia) and 113(ja) of the Customs Act, 1962, on account of mis-declaration of value and composition. I impose Redemption Fine of Rs 7,50,000/- (Rs Seven Lakh Fifty Thousand only) on M/s. Nakshatra Impex (IEC-AZEPB4900H) under Section 125 of Customs Act, 1962 in lieu of confiscation of goods.
- iv. I impose a penalty of Rs 3,00,000/- (Three Lakh only) on M/s. Nakshatra Impex (IEC-AZEPB4900H) under Section 114(iii) of the Customs Act, 1962, for acts of omission and commission rendering the goods liable to confiscation.

- v. I impose a penalty of Rs 3,00,000/- (Three Lakh only) on M/s. Nakshatra Impex (IEC-AZEPB4900H) under Section 114AA of the Customs Act, 1962.
- vi. I impose a penalty of Rs 3,00,000/- (Three Lakh only) on M/s. Nakshatra Impex (IEC-AZEPB4900H) under Section 114AC of the Customs Act, 1962.
- vii. The jurisdictional CGST Authorities, New Central Excise Building, Chowk Bazar, Surat, Gujarat-395001 are requested to initiate appropriate action, in accordance with the provisions of the CGST Act, 2017 for recovery of inadmissible IGST refund/ITC and to take such further action as deemed fit against M/s Nakshatra Impex (IEC-AZEPB4900H), based on the findings of investigation as discussed in this order.
- viii. The Regional Authority, DGFT, Surat, 6th Floor, Resham Bhavan, Surat Gujarat-395003 is hereby requested to initiate appropriate action in accordance with law for recovery of excess ROSCTL benefit amounting to Rs. 2,45,097/- (Rupees Two Lakh Forty Five Thousand Ninety Seven Only), being the inadmissible portion of RoSCTL availed consequent upon re-determination of FOB value in respect of the aforesaid Shipping Bills.
- ix. I further order that the Bond executed and the Bank Guarantee amounting to Rs 4,00,000/- (Rupees Four Lakh only) furnished by the Exporter at the time of provisional release of the export goods shall be invoked, enforced and appropriated towards the recovery of the redemption fine, penalties and other recoverable amounts as ordered hereinabove.

19. This order is issued without prejudice to any other action that may be taken in respect of the goods in question and/or against the persons concerned or any other person, if found involved, under the provisions of the Customs Act, 1962, and/or any other law for the time being in force in the Republic of India.


28/01/26

(Raghu Kiran B.)
Commissioner of Customs (In-situ),
CEAC (NS-II), JNCH.

To,

1. M/s. Nakshatra Impex (IEC-AZEPB4900H),
Plot no-55, Balaji Industrial Society,
Bhatar, Surat-395017.

Copy to :

1. The Commissioner of Customs, NS-II, JNCH, Nhava Sheva.
2. The Dy. Commissioner of GST, New Central Excise Building, Chowk Bazar, Surat, Gujarat-395001 for necessary action wrt IGST refund under the provision of CGST Act, 2017.

3. The Dy. Director, DGFT, Surat, 6th Floor, Resham Bhavan, Surat Gujarat-395003- for necessary action w.r.t disbursal of export benefits under ROSCTL Scheme.
4. The Dy. Commissioner of Customs, Centralized Adjudication Cell (CAC) NS-V, JNCH, Nhava Sheva.
5. The Dy. Commissioner of Customs, SIIB (Export), JNCH, Nhava Sheva.
6. The Dy. Commissioner of Customs, EDI, JNCH, Nhava Sheva.
7. The Dy. Commissioner of Customs, CRAC, JNCH, Nhava Sheva.
8. The Dy. Commissioner of Customs, CRRC, JNCH, Nhava Sheva.
9. CHS, JNCH for display on Notice Board.
10. The Dy./Asstt. Commissioner of Customs, Drawback Section, JNCH, Nhava Sheva.
11. Office copy.


(Signature)
Commissioner of Customs (JNCH)
CEAC (NS-II) JNCH

To
M/s. Nishant Impex (INC-AZBPB4900H)
Plot no-32, Balaji Industrial Society,
Bharat, Surat-395017

Copy to:
1. The Commissioner of Customs, NS-II, JNCH, Nhava Sheva.
2. The Dy. Commissioner of GST, New Central Excise Building, Chhatrapati Bhavan, Surat.