



सीमाशुल्क आयुक्त का कार्यालय, एनएस-II  
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II  
केंद्रीकृत निर्यात आकलन कक्ष, जवाहरलाल नेहरू सीमाशुल्क भवन  
CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL  
NEHRU CUSTOM HOUSE,  
न्हावा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र- 400707  
NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-  
400707

फ़ा.सं./F. No.: CUS/ASS/MISC/1037/2024-CEAC  
द.प.सं./DIN: 20260178NT000000C4FC

Date of Order: 28.01.2026  
Date of Issue: 28.01.2026

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.: 1523/2025-26/ADC/CEAC/NS-II/CAC/JNCH

निर्यातक का नाम/Exporter's Name: M/s Wellchem Pharma Private Limited (IEC-ÅADCW0504D)

### मूल आदेश

1. यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए नैः शुल्क दी जाती है।
2. 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 - 400 707, 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।
3. 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

1. This copy is granted free of charge for the use of the person to whom it is issued.
2. 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.
3. 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, the DRI, MZU, Mumbai had intercepted goods being exported under 03 Shipping Bills No. 1592917 dated 11.06.2024, 1746621 dated 18.06.2024 and 2640988 dated 23.07.2024 (hereinafter referred to as 'Shipping Bills') filed by exporter, M/s Wellchem Pharma Private Limited (IEC-AADCW0504D) (hereinafter referred to as 'the exporter'), which was filed through Customs Broker M/s P N Shipping Agency. The exporter is engaged into the trading of Pharmaceutical products, having address at 1<sup>st</sup> Floor, Plot No. 35, Office No. 01, Gorai Ruby CHSL, RDP1, Gorai-2, Borivali (W), Mumbai-400091. The goods covered under these said Shipping bills were destined to Ghana. The details of the goods covered under shipping bills are as under:-

**Table-I**

Sr .N o.	Shippi ng Bill No. & Date	Item No	Description of goods	Qty (in Nos )	RITC	FOB (in Rs.)	DBK (in Rs.)	RoDT EP (in Rs.)	IGS T (in Rs.)
1.	1592917 dated 11.06.2024	1.	Broncleer Syrup (Diphenhydramine Hydrochloride, Codeine Phosphate, Sodium Citrate)	800 Boxes	30049099	3151190	37814.28	25210	LUT
		2.	C S C Syrup (Diphenhydramine Hydrochloride, Codeine Phosphate, Sodium Citrate)	800 Boxes	30049099	3151190	37814.28	25210	LUT
2.	1746621 dated 18.06.2024	1.	Crystal Pilar Cock	525 Nos	39173990	31120.52	-	-	LUT
		2.	Crystal Swan Cock	525 Nos	39173990	49792.83	-	-	LUT
		3.	Crystal Swan Long Cock	200 Nos	39173990	22130.15	-	-	LUT
3.	2640988 dated 23.07.2024	1.	Tramaking 25 (Tapentadol HCL Carisoprodol )	20 Boxes	30049099	4371840	52462.08	34975	LUT
		2.	Tamol X 225 (Tapentadol HCL Carisoprodol )	5 Boxes	30049099	1092960	13115.52	8744	LUT

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**2. EXAMINATION OF THE GOODS:** The goods were examined 100% under Panchanama dated 06.08.2024 by the officers of DRI, MZU in the presence of the exporter and IEC Holder, F-Card holder of the Customs Broker, Yard Manager of EFC logistics CFS and two independent panchas. The quantity and physical description of the goods were found as declaration in the shipping bill and corresponding packing list. In order to determine the composition of the goods, representative sample of all the items in Shipping Bill No. 1592917 dated 11.06.2024 and 2640988 dated 23.07.2024 were drawn. The goods were kept on hold on 31.07.2024 by DRI, MZU as informed by DRI, MZU.

**3. TESTING OF THE GOODS:** The representative sealed samples pertaining to these above-mentioned shipping bills were forwarded to CRCL, New Customs House, JNCH for analysis and to ascertain whether any other compound apart from the description mentioned on the goods is present in the said goods. The office of the Chemical Examiner, NCH had submitted four test reports vide Lab Reports dated 07.08.2024. The details of the reports interalia, are given below:

**Table-II**

Sr. no	Item Description	Pkgs	Sample	Test Results
Shipping Bill No. 2640988 dated 23.07.2024				
a.	Tamol X 225 (Tapentadol HCL, Carisoprodol)	5	C1	Sample shows presence of Pregablin and Carisoprodol  <b>Goods were not found as per declaration and hence mis-declared in respect of composition.</b>
b.	Tramaking 225 (Tapentadol HCL, Carisoprodol)	20	A1 B1	Sample answers positive test Tapentadol Hydrochloride and Carisoprodol  Goods found as declared.
Shipping Bill No. 1592917 dated 11.06.2024				
a.	Broncleer Syrup (Diphenhydramine Hydrochloride, Codeine Phosphate, Sodium Citrate)	800	D1	Sample answers positive test for presence of Codeine Phosphate and Diphenhydramine Hydrochloride  Goods found as declared
b.	C S C Syrup (Diphenhydramine Hydrochloride, Codeine Phosphate, Sodium Citrate)	800	E1	Sample answers positive test for presence of Codeine Phosphate and Diphenhydramine Hydrochloride -  Goods found as declared

4. The DYCC test report confirmed the description of goods as per declared in shipping bills except item no. 02 of Shipping Bill no. 2640988 dated 23.07.2024 i.e. Tamol X 225

(Tapentadol HCL, Carisoprodol), wherein the DYCC, JNCH stated that "Sample shows presence of Pregablin and Carisoprodol".

5. Thereafter, this office received an e-mail dated 21.08.2024 from DRI, MZU along with enclosed letter vide F. No. DRI/MZU/F/Int.72/2024 dated 14.08.2024, regarding misdeclaration of goods under Shipping Bill no. 2640988 dated 23.07.2024 by M/s. Wellchem Pharma Private Limited. The said matter was forwarded to SIIB(X), JNCH for further investigation and necessary action.

6. Thereafter, Alert was inserted to withhold the export benefits against the exporter. Further, since the goods covered under the Shipping bills no. 1592917 dated 11.06.2024 & 1746621 dated 18.06.2024 were found as per declaration, NOC for release of the goods for export with respect to these Shipping Bills were granted. Further, on request of the exporter, provisional release of goods at Sr. No. 1 of Shipping Bill No. 2640988 dated 23.07.2024 was granted for export.

7. Prima facie, on reasonable belief that goods declared at Item No. 02 of the Shipping Bill No. 2640988 dated 23.07.2024 i.e. Tamol X 225 (Tapentadol HCL Carisoprodol) have been mis-declared in terms of their description composition, therefore, the goods covered as item no. 02 under Shipping Bill No. 2640988 dated 23.07.2024 were seized vide CBIC-DIN-No 20251078NT0000322430 dated 14.01.2025 under the provisions of section 110 of the Customs Act 1962.

**8. RECORDING OF THE STATEMENT:** During the course of investigation at SIIB(X), JNCH, Summons dated 02.09.2024 were issued to the exporter to appear before this office on 03.09.2024.

**8.1** Statement of Mr. Rajveer Anil Singh, Director of M/s Wellchem Pharma Private Limited was recorded in this office on 03.09.2024 under section 108 of the Customs Act-1962 wherein he inter-alia stated that M/s Wellchem Pharma Private Limited and he stated that their firm was established in the year 2021. It is a private Ltd firm. He & Anash Patel are present directors. The firm is engaged in business relating to medicines. Their firm gets the order from overseas buyers and they export the goods as per overseas buyers' requirements by procuring it from the manufacturer. They only deal in exports; that they have 04 staff. 02 directors are managing the business. He generally looks after the overseas buyer requirement, marketing and internal management. They also sell in the domestic market; that for the Shipping bill No. 2640988 dated 23.07.2024- The goods have been procured from the M/s Gujrat Pharmaceuticals, Godhra-Vejalpur Road, Chikhodra, Ghodhara-389001. The supplied goods were Tamol X225 & Tramaking 225. For the Shipping bill No. 1592917 dated 11.06.2024, the goods were manufactured by the M/s Bon-Heur Pharmaceuticals, Haridwar-249403. The goods are "Broncleer Syp". It's Codeine Phosphate, Diphenhydramine HCL, Sodium Citrate & Menthol Syrup and for the Shipping bill No. 1746621 dated 18.06.2024, the goods were procured from the Arnav Enterprises, Mumbai. The impugned goods were Crystal Swan Cock, Crystal Pillar Cock & Crystal

Swan Log Cock; that they have submitted the ADC NOC with respect to 02 Shipping Bills No. 2640988 dated 23.07.2024 and 1592917 dated 11.06.2024; that M/s Gujrat Pharmaceuticals is their regular supplier; that they have seen the test report; that Pregablin is a painkiller and used for pain caused due to nervous system. There are no any restrictions for these drug for export and domestic sell; that there is no any specific combination of Pregablin+ Carisoprodal; that the manufacturer is solely responsible. However, there was pressure from his side for the achieving the deadline of manufacturing; that the sample of Tamol was tested after the production. The same were tested positive as per declaration. However, there may be some preparation/ cleaning mistake from the labourers of M/s Gujrat Pharmaceuticals. As the production of Pregablin was also going on there; that they normally take 10-15% margin of profit depending upon customer to customer. In present consignment, they have taken margin of 15%; that M/s Gujarat Pharaceuticals has product permission issued by FDA, Gujarat; that Pregablin should fall in the category of painkiller. It's combination of painkiller. So, it should fall in the CTH as tapentadol i.e. 30049099

9. To ascertain prevailing market value of the goods, the market enquiry of the goods found covered under the subject shipping bill was required to be conducted, therefore this office had requested to the exporter to represent them during the said market enquiry. Hence the market enquiry was conducted on 27.01.2025 in the presence of Director of the exporter Shri Rajveer Singh, who accepted the market inquiry. As per the market enquiry the value of the goods has been re-determined and accordingly the export incentives have been re-determined. On the basis of Panchanama dated 31.08.2023 and Market Enquiry report dated 27.01.2025, it is observed that the subject goods have been mis-declared in terms of valuation. The re-determined FOB value of the goods and corresponding export incentives under the Shipping Bills would be as below:

**Table-III**

Sl. No.	Shipping Bill No. & Date	Item No.	Description of goods	Declared				Re-determined		
				Quantity (PCS)	FOB (INR)	Drawback (INR)	RoDTEP (INR)	FOB	Drawback	RoDTEP
1.	2640988 dated 23.07.2024	2	Pregablin+ Carisoprodol	250000 pieces	10,92,960	13115.52	8744	4,32,250	5187	3458

10. As can be seen from the table above, based on the report received by the CRCL, NCH and market enquiry conducted on 27.01.2025, it appears that the goods declared by the exporter in the item no. 2 to Shipping Bill Nos. 2640988 dated 23.07.2024 have been mis-declared in terms of their composition and value. The value of the goods have been re-determined based on the market survey report dated 27.01.2025. The export incentive such as drawback & RoDTEP are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the Table-III above. Hence, the declared value i.e. Rs. 10,92,960/-appeared to be liable for rejection in terms of Rule 8 of the

Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on examination of the subject consignment, the declared value of the goods appeared to be on the higher side since the exporter themselves have accepted the value of goods to be on lower side in their voluntary statement dated 03.09.2024; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007. In the instant case, the exporter is merchant exporter and hence, transaction value of the impugned goods under export could not be determined under Rule 4 & 5 of the Customs Valuation Rules, 2007. Hence the value of all the items could be ascertained from the wholesale market.

## **11. RE-DETERMINATION OF VALUATION**

**11.1** 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.

**11.2** 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.

**11.3** 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.

**11.4** As the provisions of Rule 4 & 5 *ibid*, are not applicable in the instant case, the value of the goods is required to be determined under the provisions of Rule 6 of the CVR 2007. Rule 6 of the said Rules reads as under:-

**RULE 6. Residual Method.** –“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 the general provisions of these rules provided that local market price of the export goods may not be the only basis for determining the value of export goods”.

As per the provisions of Rule 6 *ibid*, the assessable value of the goods is proposed to be re-determined under Rule 6 *ibid*, i.e. as per the residual method. Accordingly, Market survey was conducted by the officers of SIIB (Export) on 27.01.2025. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as market value of the same. The details of the determination of the value is summarized in the said Market Survey Report.

12. Further, on perusal of the past export data of the subject exporter in ICES 1.5 system, the following shipping bills has been found wherein the foreign remittance has not been received as per FEMA regulations. The details of the shipping bill is as under:-

**Table-IV**

Sl. no.	SB No. / Date	Item Description	FOB to be realized (FC)	FOB actually realized (FC)	FOB in Rs.	Claimed DBK	Claimed Rodtep	IGST
1.	2627032 dated 21.07.2023	Essential Pharmaceuticals product Diclofenec Sodium	28,000	0	2338560	30401	18708	LUT

In view of the above, in the event of non-receipt of foreign remittance in the above mentioned shipping bill, the difference amount of export incentive i.e. drawback & RoDTEP are liable to be demanded back from the exporter along with interest as applicable.

**13. RELEVANT PROVISIONS OF LAW:**

**Relevant provisions of Customs Act, 1962:**

**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 maybe 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 72.

**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 114AA:** —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:

**Section 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 utilised 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.

**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.

**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) wilful mis-statement; or
- (c) suppression of facts,

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 utilised under the provisions of this Act or the rules made or notifications issued there under, by a person other than the person to whom the instrument was issued, the duty relatable to such utilisation 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: 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.]

**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.

**Rule 11 of the Foreign Trade (Regulation) Rules, 1993:**On the exportation out of any Customs port of any goods, the owner of such goods shall in the Shipping Bill or any other

document prescribed under the Customs Act, 1962, state the value, quality and description of such goods to the best of his knowledge and belief and shall subscribe a declaration of the truth of such statement at the foot of such Shipping Bill or any other documents.

#### **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:** Recovery of amount of Drawback where export proceeds not realized. – (1) Where an amount of drawback has been paid to an exporter or a person authorized by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such export goods have not been realized 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.

#### **CBIC Notification No. 76/2021 - Customs (N.T.) dated 23.09.2021:**

5. Recovery of amount of duty credit where export proceeds are not realised. - (1) Where an amount of duty credit has been allowed to an exporter but the sale proceeds in respect of such export goods have not been realized by the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), the exporter shall, himself or on demand by the proper officer, repay the amount of duty credit, along with interest, at the rate as fixed under section 28AA of the said act for the purposes of that section, within fifteen days of expiry of the said period.

#### **Customs Valuation (Determination of Value of Export Goods) Rules, 2007**

##### *(A) RULE 3 - Determination of the method of Valuation*

- (1) Subject to rule 8, the value of export goods shall be the transaction value.
- (2) The transaction value shall be accepted even where the buyer and seller are related, provided that the relationship has not influenced the price.
- (3) If the value cannot be determined under the provisions of sub-rule (1) and sub- rule (4), the value shall be determined by proceeding sequentially through rules 4 to 6.

##### *(B) RULE 4. Determination of export value by comparison. –*

- (1) “the value of the export goods shall be based on the transaction value of goods of like kind and quality exported at or about the same time to other buyers in the same destination country of importation or in its absence another destination country of importation adjusted in accordance with the provisions of sub-rule (2).

(2) In determining the value of export goods under sub-rule (1), the proper officer shall make such adjustments as appear to him reasonable, taking into consideration the relevant factors, including –

- (i) Difference in the dates of exportation,
- (ii) Difference in commercial levels and quantity levels,
- (iii) Difference in composition, quality and design between the goods to be assessed and the goods with which they are being compared,
- (iv) Difference in domestic freight and insurance charges depending on the place of exportation”.

(C) *RULE 5. Computed value method.* – “If the value cannot be determined under Rule 4, it shall be based on a computed value, which shall include the following: -

- (a) cost of production, manufacture or processing of export goods;
- (b) charges, if any, for the design or brand;
- (c) an amount towards profit”.

(D) *RULE 6. Residual Method.* –“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 the general provisions of these rules provided that local market price of the export goods may not be the only basis for determining the value of export goods”.

(E) *RULE 7. Declaration by the exporter.*–“The exporter shall furnish a declaration relating to the value of export goods in the manner specified in this behalf”.

(F) *RULE 8. Rejection of declared value.* –

(a) “When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any export goods, he may ask the exporter of such goods to furnish further information including documents or other evidence and if, after receiving doubt about the truth or accuracy of the value so declared, the transaction value shall be deemed to have not been determined in accordance with sub- rule (1) of rule 3.

(b) At the request of an exporter, the proper officer shall intimate the exporter in writing the ground for doubting the truth or accuracy of the value declared in relation to the export goods by such exporter and provided a reasonable opportunity of being heard, before taking a final decision under sub-rule (1)”.

#### **Drugs and Cosmetics Act, 1940:**

18. Prohibition of manufacture and sale of certain drugs and cosmetics.—From such date as may be fixed by the State Government by notification in the Official Gazette in this behalf, no person shall himself or by any other person on his behalf—

(a) manufacture for sale or for distribution, or sell, or stock or exhibit or offer for sale or distribute—

(vi) any drug or cosmetic in contravention of any of the provisions of this Chapter or any rule made thereunder;]

**14. WHEREAS, FROM THE INVESTIGATION, THE FOLLOWING FACTS EMERGE THAT;**

**14.1** M/s Wellchem Pharma Private Limited (IEC-AADCW0504D), engaged into the wholesale trading of Pharmaceutical products, having address at 1<sup>st</sup> Floor, Plot No. 35, Office No. 01, Gorai Ruby CHSL, RDP1, Gorai-2, Borivali (W), Mumbai-400091 had filed 03 shipping bills 1592917 dated 11.06.2024, 1746621 dated 18.06.2024 and 2640988 dated 23.07.2024 through Customs Broker M/s P N Shipping Agency for export of Medicine and other items. All the 03 Shipping Bills were kept on hold and were subjected to 100% examination by the DRI, MZU. Thereafter, this office received an e-mail dated 21.08.2024 from DRI, MZU along with enclosed letter vide F. No. DRI/MZU/F/Int.72/2024 dated 14.08.2024, regarding misdeclaration of goods under Shipping Bill no. 2640988 dated 23.07.2024 by M/s. Wellchem Pharma Private Limited. The said matter was forwarded to SIIB(X), JNCH for further investigation and necessary action. The goods under Shipping Bill No. 1592917 dated 11.06.2024, 1746621 dated 18.06.2024 were found to be as per the declaration of the exporter, hence, NOC for release of the said goods was granted on 06.09.2024. However, in case of item no. 02 of Shipping Bill No. 2640988 dated 23.07.2024 was declared to be 'Tamol X 225 (Tapentadol HCL Carisoprodol) by the exporter, but on the basis of test report received from the CRCL, NCH, the goods were found to be Pregablin and Carisoprodol. On the request of exporter, provisional release of goods at Sr. No. 1 of Shipping Bill No. 2640988 dated 23.07.2024 was granted for export after execution of Bond and Bank Gurantee, as they were found to be as per declaration by the exporter.

**14.2** The test report received with respect to item no. 02 of Shipping Bill No. 2640988 dated 23.07.2024 having total FOB value of Rs. 10,92,960/-, has conclusively established that the said goods have been mis-declared with respect to their composition. The exporter vide their statement dated 03.09.2024, had not denied the mis-declaration done by them and had affirmed the Test report received in this regard. The exporter has not produced any license issued to the manufacturer of the pharmaceutical product issued under the Drugs & Cosmetics Act, 1940 for manufacturing of the product having combination of 'Pregablin and Carisoprodol'. This act of commission done by the exporter M/s Wellchem Pharma Private Limited (IEC-AADCW0504D) has rendered the goods mentioned above liable for confiscation under section 113(d) of the Customs Act, 1962 and therefore the exporter appears liable for penalty under Section 114(i) of Customs Act, 1962.

**14.3** As can be seen from the Table-II above, it appears that the goods declared by the exporter in the item no. 02 of Shipping Bill No. 2640988 dated 23.07.2024 have been mis-declared in terms of their composition, and based on the market enquiry conducted on 27.01.2025, it appears that the same have been mis-declared in terms of their value. During the market enquiry it was found that the value of the goods filed under the said Shipping

Bill were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The export incentive such as drawback & RoDTEP are therefore re-determined with respect to the re-determined FOB as mentioned in the table-III above. It can thus be seen that the goods are mis-declared to avail undue export incentive and thereby rendering the goods liable for confiscation under section 113 (i), 113(ia) and 113 (ja) of the Customs Act, 1962.

**14.4** The Exporter has violated the provisions of Rule 11 of the Foreign Trade (Regulations), 1993 in as much, as they did not make a correct declaration of value of goods in the Shipping Bill filed by them to the Customs authorities.

**14.5** As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual composition of the impugned goods, on the part of the Exporter with mala-fide intention to export items other than the declared. The exporter had declared the FOB value in the shipping bill as Rs. 10,92,960/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 4,32,250/- only and hence higher Drawback & RoDTEP and other export incentives were claimed. Thus, it appeared that the said 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 & Rules 11 of Foreign Trade Rules 1993, as exporter had furnished wrong declaration to the Custom Authorities.

**14.6** The description of the goods found were not in consonance with the Exporter's declaration with respect to value, as the Exporter had overvalued the goods on the basis of mis-declaration of the impugned goods. Hence, the declared value appeared to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

**14.7** 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.

**14.8** 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 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 could not be determined under the said Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

**14.9** 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 could not be determined as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

**14.10** 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. Accordingly, the total value of the goods has been re-determined as Rs. 4,32,250/- as per the market enquiry conducted of the subject goods.

**14.11.** Further, past data in respect of M/s. Wellchem Pharma Private Limited (IEC-AADCW0504D), on perusal of the ICES 1.5 system, it is seen that the exporter has exported goods vide 01 Shipping Bill in the past as detailed in Table-IV above. The ICES 1.5 system shows that no foreign remittance has not been received as mandated under FEMA regulations within the prescribed 09 months, by the exporter in the said shipment. Therefore, the goods under the said Shipping Bill have been rendered liable to confiscation under Section 113(ia) and 113 (ja) of the Customs Act, 1962 and the export incentives claimed by the exporter shall be demanded back alongwith applicable interest in terms of rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 and section 28AAA read with section 28AA of the Customs Act, 1962, read with CBIC Notification 76/2021 dated 23.09.2021 and CBIC Notification 77/2021 dated 23.09.2021.

**15.** It is thus cogent and clear that the exporter M/s. Wellchem Pharma Private Limited (IEC-AADCW0504D) had mis-declared the impugned goods in terms of their declaration and value to defraud the Government by claiming undue higher amount of Drawback and RODTEP and thereby acted in a manner which rendered the item no. 02 of Shipping Bill No. 2640988 dated 23.07.2024 having declared FOB value of Rs. 10,92,960/- liable for confiscation in terms of the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

**16.** It further appears that the exporter M/s. Wellchem Pharma Private Limited (IEC-AADCW0504D) have rendered themselves liable to penalty in terms of Section 114(i) of the Customs Act, 1962 on account of mis-declaration of composition and value of the goods with respect to item no. 02 of Shipping Bill No. 2640988 dated 23.07.2024 having total declared FOB value of Rs. 10,92,960/- and attempting to export improperly as their omission and commission has rendered the goods liable for confiscation u/s 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

**17.** In respect of past Shipping Bill No. 2627032 dated 21.07.2023 as detailed in Table-IV above, since the exporter has rendered the goods liable for confiscation u/s 113(ia) and 113

(ja) of the Customs Act, 1962, hence they are liable for penalty under section 114(iii) of the Customs Act, 1962.

18. Shri. Rajveer Singh, Director of M/s Wellchem Pharma Private Limited (IEC-AADCW0504D) has knowingly & intentionally caused to sign & used the documents to mis-declare the goods at serial no. 2 of the Shipping Bill No. 2640988 dated 23.07.2024 to provide the undue advantage to the exporter with malafide intent to avail undue/excess export benefits in form of Drawback, RoDTEP and other export benefits. Therefore, Shri. Rajvir Singh, Director of M/s Wellchem Pharma Private Limited (IEC-AADCW0504D) is also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration.

19. The exporter has claimed export incentive viz. RoDTEP (in 01 past Shipping Bill) wherein they have claimed the RoDTEP wherein the remittance has not been received. As they have attempted to obtain instrument i.e. RoDTEP and ROSCTL by suppression of facts of remittance of the shipment, hence the exporter M/s Wellchem Pharma Private Limited (IEC-AADCW0504D) is also liable for penalty under section 114AB of the Customs Act, 1962.

20. Therefore, M/s Wellchem Pharma Private Limited (IEC-AADCW0504D) having address at 586/586 A, Mody Estate, L.B.S. Marg, Ghatkopar W, Mumbai through their director Shri. Rajvir Singh, was thereby called upon to explain in writing to the Addl. Commissioner of Customs, 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 goods covered under Item no. 2 to the Shipping Bill no. 2640988 dated 23.07.2024 as mentioned in table-II, having declared FOB of Rs. 10,92,960/- filed for exportation by mis-declaring the goods in terms of their composition and value, should not be confiscated under section 113(d), 113(ia) and 113(ja) of the Customs Act, 1962.
- (ii) The declared FOB value of Rs. 10,92,960/- covered under item no. 2 to the Shipping Bill no. 2640988 dated 23.07.2024 should not be rejected and re-determined to Rs. 4,32,250/- under Rule 6 of Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- (iii) The claimed Drawback of Rs. 13,115.52/- and RoDTEP of Rs. 8,744/- claimed against item no. 02 of shipping bill no. 2640988 dated 23.07.2024 should not be rejected Under Section-75A(2) of Customs Act, 1962, since the goods have not been permitted to manufacture under the Drugs & Cosmetics license of the manufacturer.
- (iv) The goods valued at Rs. 23,38,560/- for the past exported goods covered under Shipping bill mentioned in Table-IV above, should not be confiscated under the provisions of Section 113(ia) & 113(ja) of the Customs Act, 1962 on account of non-receipt of foreign remittance.

- (v) The claimed export incentive viz. Drawback of Rs. 30,401/- RoDTEP of Rs. 18,708/- claimed by the exporter under Shipping Bill mentioned at Table-IV above are liable to be demanded back/recovered from the exporter alongwith applicable interest in terms of Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017 and Section 28AAA read with Section 28AA of the Customs Act, 1962, read with CBIC Notification 76/2021 dated 23.09.2021, on account of non-receipt of foreign remittance.
- (vi) Penalty should not be imposed on M/s Wellchem Pharma Private Limited (IEC-AADCW0504D) under Section 114(i) of the Customs Act, 1962 in respect of goods covered under item no. 2 to the Shipping Bill no. 2640988 dated 23.07.2024.
- (vii) Penalty should not be imposed on Shri Rajveer Singh, director of M/s Wellchem Pharma Private Limited (IEC-AADCW0504D) under Section 114(AA) of the Customs Act, 1962 in respect of item no. 2 to the Shipping Bill no. 2640988 dated 23.07.2024.
- (viii) Penalty should not be imposed on M/s Wellchem Pharma Private Limited (IEC-AADCW0504D) under Section 114(iii) and 114AB of the Customs Act, 1962 in respect of Shipping Bill mentioned at Table-IV above.
- (ix) The Bond to the full FOB value of the goods should not be executed and the Cash security amount of Rs. 2,00,000/- (Rupees Two Lakh Only) furnished by the exporter M/s Wellchem Pharma Private Limited (IEC-AADCW0504D) against provisional release of goods for export for item no. 1 to the Shipping Bill no. 2640988 dated 23.07.2024, should not be appropriated towards recoverable dues, applicable fine and penalty.

## **21. REQUEST FOR NON ISSUANCE OF SCN AND WAIVER OF P.H**

The Exporter, through e-mail dated 29.01.2025 and letter dated 29.01.2025, has stated that the proposed grounds for consideration and the proposed penalties were explained to them orally, with the relevant details already provided in the relied upon documents. Upon reviewing the matter, they have confirmed that they do not wish to avail themselves of any further hearing, nor require the issuance of a SCN.

### **WRITTEN SUBMISSIONS OF THE EXPORTER**

22. The Exporter, via e-mail dated 29.01.2025 and letter dated 29.01.2025, has informed that the proposed grounds for consideration and the imposition of penalties were verbally explained to them, and the relevant details have also been reflected in the relied upon documents. After careful review of the matter, they wish to confirm that they do not require any further hearing, nor the issuance of a SCN, or involvement of any third party in this process. The Exporter has expressed their full preparedness to pay the fine and penalty as determined by the Department and has requested that necessary steps be taken to finalize the matter accordingly.

## DISCUSSION AND FINDINGS

23. I have carefully gone through the facts of the case and the evidence available on record. During the course of investigation, the Directorate of Revenue Intelligence, MZU, Mumbai, intercepted goods being exported under three Shipping Bills No. 1592917 dated 11.06.2024, 1746621 dated 18.06.2024, and 2640988 dated 23.07.2024 filed by M/s Wellchem Pharma Private Limited (IEC-AADCW0504D), through Customs Broker M/s P N Shipping Agency. The goods were destined to Ghana. The exporter is engaged in trading of pharmaceutical products, and their registered office is at 1st Floor, Plot No. 35, Office No. 01, Gorai Ruby CHSL, RDP1, Gorai-2, Borivali (W), Mumbai-400091.

24. I find that the following issues are required to be decided in the instant case:

- (i) Whether the goods covered under Item no. 2 to the Shipping Bill no. 2640988 dated 23.07.2024 as mentioned in table-II, having declared FOB of Rs. 10,92,960/- filed for exportation by mis-declaring the goods in terms of their composition and value, should not be confiscated under section 113(d), 113(ia) and 113(ja) of the Customs Act, 1962.
- (ii) Whether the declared FOB value of Rs. 10,92,960/- covered under item no. 2 to the Shipping Bill no. 2640988 dated 23.07.2024 should not be rejected and re-determined to Rs. 4,32,250/- under Rule 6 of Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- (iii) Whether the claimed Drawback of Rs. 13,115.52/- and RoDTEP of Rs. 8,744/- claimed against item no. 02 of shipping bill no. 2640988 dated 23.07.2024 should not be rejected Under Section-75A(2) of Customs Act, 1962, since the goods have not been permitted to manufacture under the Drugs & Cosmetics license of the manufacturer.
- (iv) Whether the goods valued at Rs. 23,38,560/- for the past exported goods covered under Shipping bill mentioned in Table-IV above, should not be confiscated under the provisions of Section 113(ia) & 113(ja) of the Customs Act, 1962 on account of non-receipt of foreign remittance.
- (v) Whether the claimed export incentive viz. Drawback of Rs. 30,401/- RoDTEP of Rs. 18,708/- claimed by the exporter under Shipping Bill mentioned at Table-IV above are liable to be demanded back/recovered from the exporter alongwith applicable interest in terms of Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017 and Section 28AAA read with Section 28AA of the Customs Act, 1962, read with CBIC Notification 76/2021 dated 23.09.2021, on account of non-receipt of foreign remittance.
- (vi) Whether Penalty should not be imposed on M/s Wellchem Pharma Private Limited (IEC-AADCW0504D) under Section 114(i) of the Customs Act, 1962 in respect of goods covered under item no. 2 to the Shipping Bill no. 2640988 dated 23.07.2024.
- (vii) Whether Penalty should not be imposed on Shri Rajveer Singh, director of M/s Wellchem Pharma Private Limited (IEC-AADCW0504D) under Section 114(AA) of

the Customs Act, 1962 in respect of item no. 2 to the Shipping Bill no. 2640988 dated 23.07.2024.

(viii) Whether Penalty should not be imposed on M/s Wellchem Pharma Private Limited (IEC-AADCW0504D) under Section 114(iii) and 114AB of the Customs Act, 1962 in respect of Shipping Bill mentioned at Table-IV above.

(ix) Whether The Bond to the full FOB value of the goods should not be executed and the Cash security amount of Rs. 2,00,000/- (Rupees Two Lakh Only) furnished by the exporter M/s Wellchem Pharma Private Limited (IEC-AADCW0504D) against provisional release of goods for export for item no. 1 to the Shipping Bill no. 2640988 dated 23.07.2024, should not be appropriated towards recoverable dues, applicable fine and penalty.

**25.** I find that on the basis of specific intelligence developed by the Directorate of Revenue Intelligence, MZU, Mumbai, the goods covered under the above shipping bills were kept on hold and were subjected to 100% examination under Panchanama dated 06.08.2024 by the officers of DRI, MZU in the presence of the exporter, IEC holder, F-Card holder of the Customs Broker, Yard Manager of EFC Logistics CFS and two independent panchas. Representative samples of the goods covered under Shipping Bill Nos. 1592917 dated 11.06.2024 and 2640988 dated 23.07.2024 were drawn for verification of composition. While the goods under Shipping Bill No. 1592917 were found to be as per declaration, Item No. 2 of Shipping Bill No. 2640988 dated 23.07.2024, declared as Tamol X 225 (Tapentadol HCL and Carisoprodol), was found, as per the DYCC/CRCL test report, to contain Pregabalin in addition to Carisoprodol, indicating mis-declaration of the composition of the goods.

**26.** Thereafter, this office received a communication from DRI, MZU vide letter F. No. DRI/MZU/F/Int.72/2024 dated 14.08.2024 (received by e-mail on 21.08.2024), regarding the said mis-declaration under Shipping Bill No. 2640988 dated 23.07.2024, and the matter was forwarded to SIIB (Export), JNCH for further investigation and necessary action. On the basis of prima facie evidence gathered during investigation, Item No. 2 of Shipping Bill No. 2640988 dated 23.07.2024 was seized vide CBIC-DIN No. 20251078NT0000322430 dated 14.01.2025 under Section 110 of the Customs Act, 1962.

**27.** I find that the exporter declared the goods as Tamol X 225 (Tapentadol HCL + Carisoprodol) in the shipping bill filed under Section 50 of the Customs Act, 1962. However, as per the DYCC/CRCL test report, the goods were found to contain Pregabalin and Carisoprodol, which is materially different from the declared composition. I further find that the exporter failed to produce any valid manufacturing licence issued under the Drugs & Cosmetics Act, 1940 for the formulation containing Pregabalin and Carisoprodol. Therefore, export of such goods is contrary to the provisions of the Drugs & Cosmetics Act read with Section 11 of the Foreign Trade (Development & Regulation) Act, 1992 and Rule 11 of the Foreign Trade (Regulation) Rules, 1993. Further, the market enquiry conducted on 27.01.2025 established that the goods were over-valued to claim higher export incentives.

Accordingly, I hold that the goods were exported by mis-declaring composition and value and in contravention of other laws, and with intent to wrongfully claim export incentives. Therefore, the goods covered under Item No. 2 of Shipping Bill No. 2640988 dated 23.07.2024 are liable to confiscation under Sections 113(d), 113(ia) and 113(ja) of the Customs Act, 1962.

**28.** I find that the statement of Mr. Rajveer Anil Singh, Director of M/s Wellchem Pharma Private Limited, was recorded on 03.09.2024 under section 108 of the Customs Act, 1962. He admitted that the goods under the impugned Shipping Bills were procured from various manufacturers and that the mis-declaration in composition of item no. 2 under Shipping Bill No. 2640988 may have occurred due to inadvertent errors in production at the supplier's end. He also acknowledged awareness of the test reports confirming the presence of Pregablin in addition to Carisoprodol.

I further find that the declared FOB value of Rs. 10,92,960/- was based on incorrect declaration of the nature of goods and does not reflect the true value of the goods actually exported. In view of the mis-declaration of composition and the market enquiry dated 27.01.2025, the declared value is not reliable and is liable to be rejected under Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Since valuation could not be determined under Rules 4 and 5 due to absence of comparable data and cost details, the value was correctly re-determined under Rule 6 (residual method) based on prevailing market prices. Accordingly, I hold that the FOB value is liable to be re-determined at Rs. 4,32,250/-.

**29.** I find that export incentives such as Duty Drawback and RoDTEP are admissible only when the exporter truthfully declares the description, composition, classification and value of the goods and complies with all applicable laws, including the Drugs & Cosmetics Act, 1940. In the present case, it has been conclusively established that:

(i) the exporter mis-declared the composition of the goods as Tapentadol HCL + Carisoprodol whereas the goods actually contained Pregabalin + Carisoprodol as confirmed by the DYCC/CRCL test report;

(ii) the exporter failed to produce any valid manufacturing licence for the actual formulation under the Drugs & Cosmetics Act, 1940; and

(iii) the declared FOB value was grossly inflated, as established by the market enquiry conducted on 27.01.2025, which resulted in re-determination of the value at Rs. 4,32,250/-.

Since the said goods were not legally permitted to be manufactured and exported in the absence of the requisite licence, the export itself is in violation of statutory provisions and the claim of export incentives thereon is not legally admissible. Accordingly, I hold that the drawback amounting to Rs. 13,115.52/- and the RoDTEP amounting to Rs. 8,744/- claimed against Item No. 02 of Shipping Bill No. 2640988 dated 23.07.2024 were erroneously availed and are liable to be rejected and recovered from the exporter under Section 75A(2) of the Customs Act, 1962, along with applicable interest.

30. I find from the investigation that export proceeds in respect of the shipping bill mentioned in Table-IV have not been realised within the time period prescribed under FEMA. Notwithstanding such non-realisation of foreign remittance, the exporter retained the export incentives claimed in respect of the said export and did not intimate the non-realisation to the Customs authorities nor took any steps for surrender of the incentives. By doing so, the exporter wrongfully availed and retained export incentives, thereby acting in contravention of the provisions governing export benefits and suppressing material facts from the department. The facts and evidence on record clearly establish that the said goods were exported with the intent to wrongfully claim export incentives. In view of the above facts and circumstances, I hold that the goods covered under the said past shipping bill are liable to confiscation under Sections 113(ia) and 113(ja) of the Customs Act, 1962.

31. I find from the records of the investigation that in respect of the shipping bill mentioned in Table-IV, the export proceeds have not been realised within the prescribed period. It is further evident from the investigation records that the exporter had claimed and was paid Drawback of Rs. 30,401/- and RoDTEP of Rs. 18,708/- in respect of the said export. The investigation has proposed recovery of the said export incentives on account of non-receipt of foreign remittance under Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017, Section 28AAA read with Section 28AA of the Customs Act, 1962, and CBIC Notification No. 76/2021 dated 23.09.2021. In view of the established non-realisation of export proceeds and the provisions cited above, I hold that the Drawback of Rs. 30,401/- and RoDTEP of Rs. 18,708/- claimed by the exporter under the said shipping bill are liable to be recovered along with applicable interest.

32. I find that the exporter mis-declared the composition and value of pharmaceutical goods and attempted to export them to claim undue export incentives. Such acts rendered the goods liable to confiscation under Section 113 of the Customs Act. Therefore, the exporter is liable to penalty under Section 114(i) of the Customs Act, 1962.

33. I find that Shri Rajveer Singh, as Director and authorised signatory, knowingly signed and used export documents containing false declarations regarding composition and value of goods. This attracts Section 114AA of the Customs Act, 1962. Accordingly, he is liable to penalty under Section 114AA.

34. I find that by claiming export incentives without realisation of export proceeds, the exporter suppressed material facts and attempted to obtain duty credit benefits unlawfully. Therefore, the exporter is liable to penalty under: Section 114(iii) – for acts rendering goods liable to confiscation, and Section 114AB – for obtaining export incentive instruments by suppression of facts.

35. I find that, on the basis of the facts and circumstances mentioned herein above, it appears that the Exporter have knowingly and deliberately indulged themselves in wilful mis-statement and alleged suppression of facts with regard to Shipping Bills mentioned in SCN, with an intent to violate the provisions of Custom Act by their aforesaid acts of

omission and commission appears to have rendered the impugned goods liable for confiscation under Section 113 (i) & 113 (ia) of the Customs Act, 1962. I rely upon the order of Hon'ble Madras High Court in case of M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad.) wherein the Hon'ble Madras High Court held in para 23 of the judgment as below:

"23. The penalty directed against the importer under Section 112 and the fine payable under Section 125 operate in two different fields. The fine under Section 125 is in lieu of confiscation of the goods. The payment of fine followed up by payment of duty and other charges leviable, as per sub-section (2) of Section 125, fetches relief for the goods from getting confiscated. By subjecting the goods to payment of duty and other charges, the improper and irregular importation is sought to be regularized, whereas, by subjecting the goods to payment of fine under sub-section (1) of Section 125, the goods are saved from getting confiscated. Hence, the availability of the goods is not necessary for imposing the redemption fine. The opening words of Section 125, "Whenever confiscation of any goods is authorized by this Act....", brings out the point clearly. The power to impose redemption fine springs from the authorization of confiscation of goods provided for under Section 111 of the Act. When once power of authorization for confiscation of goods gets traced to the said Section III of the Act, we are of the opinion that the physical availability of goods is not so much relevant. The redemption fine is in fact to avoid such consequences flowing the payment of the redemption fine saves the goods from getting confiscated. Hence, their physical availability does not have any significance for imposition of redemption fine under Section 125 of the Act. We accordingly answer question No. (i)."

**35.1** I find that the above view of Hon'ble Madras High Court in case of M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad), has been cited by Hon'ble Gujarat High Court in case of M/s Synergy Fertichem Pvt. Ltd reported in 2020 (33) G.S.T.L. 513 (Guj.) and the same have not been challenged by any of the parties in operation. Hence, I find that any goods improperly exported as provided in any sub-section of Section 113 of the Customs Act, 1962 are liable to confiscation and merely because the exporter was not caught at the time of clearance of the exported goods, can't be given differential treatment. In view of the above, I find that the decision of the Hon'ble Madras High Court in the case of M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad.), which has been passed after observing the decision of Hon'ble Bombay High Court in case of M/s Finesse Creations Inc reported vide 2009 (248) ELT 122 (Bom)-upheld by Hon'ble Supreme Court in 2010(255) ELT A.120(SC), is squarely applicable in the present case. Accordingly, I observe that the present case also merits the imposition of a Redemption Fine.

**36.** I find that the cash security of Rs. 2,00,000/- was furnished for provisional release of goods pending adjudication. Since recovery of export incentives, penalties and other dues have been confirmed, the said cash security is liable to be appropriated towards government dues in accordance with law.

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

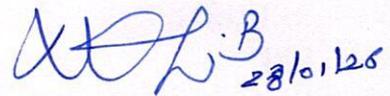
## ORDER

- (i) I reject the declared FOB value of Rs. 10,92,960/- for the goods covered under Item No. 2 of Shipping Bill No. 2640988 dated 23.07.2024, as the same has been found to be mis-declared and grossly inflated. I hereby re-determine the FOB value at Rs. 4,32,250/- under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007, on the basis of the Market Enquiry Report and Panchanama.
- (ii) I order confiscation of the goods covered under Item No. 2 of Shipping Bill No. 2640988 dated 23.07.2024 under Sections 113(d), 113(ia) and 113(ja) of the Customs Act, 1962, as the goods were found to be mis-declared in terms of composition, description, RITC, and value. However, as the goods have already been provisionally released, I impose a Redemption Fine of **Rs 1,00,000/- (One Lakh only)** on the Exporter, M/s Wellchem Pharma Private Limited, under Section 125 of the Customs Act, 1962, in lieu of confiscation.
- (iii) I deny and reject the export incentives claimed under Shipping Bill No. 2640988 dated 23.07.2024 against Item No. 2, namely: Drawback : Rs. 13,115.52/-, RoDTEP : Rs. 8,744/- The same are liable to rejection under Section 75A(2) of the Customs Act, 1962, as the goods were mis-declared and the claim was not legally admissible.
- (iv) I order confiscation of the previously exported goods valued at Rs. 23,38,560/-, covered under Shipping Bills listed in Table-IV, under Sections 113(ia) and 113(ja) of the Customs Act, 1962, due to non-receipt of foreign remittance within the prescribed time. I impose a Redemption Fine of **Rs 1,00,000/- (One Lakh only)** on the Exporter, M/s Wellchem Pharma Private Limited, under Section 125 of the Customs Act, 1962, in lieu of confiscation.
- (v) I order recovery of export incentives wrongly availed under the Shipping Bills listed at Table-IV, namely: Drawback : Rs. 30,401/- , RoDTEP : Rs. 18,708/-. These amounts shall be recovered along with interest, under Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017, Section 28AAA read with Section 28AA of the Customs Act, 1962, and CBIC Notification 76/2021 dated 23.09.2021.
- (vi) I impose a penalty of **Rs 50,000/-(Fifty Thousand only)** on M/s Wellchem Pharma Private Limited (IEC-AADCW0504D) under Section 114(i) of the Customs Act, 1962, for the acts of mis-declaration and attempted availment of inadmissible export incentives.
- (vii) I impose a penalty of **Rs 50,000/-(Fifty Thousand only)** on Shri Rajveer Singh, Director of M/s Wellchem Pharma Private Limited, under Section 114AA of the Customs Act, 1962, for knowingly signing/causing to be signed false or incorrect documents submitted before Customs.
- (viii) I further impose penalty **Rs 50,000/-(Fifty Thousand only)** on M/s Wellchem Pharma Private Limited under Sections 114(iii) and 114AB of the Customs Act, 1962, for

the Shipping Bills listed in Table-IV, where export incentives were claimed without receipt of foreign remittance.

(ix) I order that the Bond, and the cash security amounting to Rs. 2,00,000/- (Rupees Two Lakh only) furnished by the Exporter at the time of provisional release of the goods shall be invoked, enforced and appropriated towards the recovery of the recoverable dues, redemption fine and penalties imposed under this Order

38. 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.



(Raghu Kiran B.)

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

To,

1. M/s Wellchem Pharma Private Limited (IEC-AADCW0504D)  
1<sup>st</sup> Floor, Plot No. 35,  
Office No. 01, Gorai Ruby CHSL, RDP1, Gorai-2,  
Borivali (W), Mumbai-400091

Copy to:

1. The Dy. Commissioner of Customs, SIIB (Export), JNCH, Nhava Sheva.
2. The Dy. Commissioner of Customs, CRAC, JNCH, Nhava Sheva.
3. The Dy. Commissioner of Customs, CRRC, JNCH, Nhava Sheva.
4. The Dy. Commissioner of Customs, Drawback, JNCH, Nhava Sheva
5. The Dy. Commissioner of Customs, Centralized Adjudication Cell (CAC) NS-V,  
JNCH, Nhava Sheva.
6. The Dy. Commissioner of Customs, EDI, JNCH, Nhava Sheva.
7. Supdt. (P), CHS, JNCH for display on Notice Board.
8. Office copy.

**ANNEXURES**

Sr. No.	RELIED UPON DOCUMENTS- No	Relied upon documents Details
1	RELIED UPON DOCUMENTS- I	2640988 dated 23.07.2024.

2	<b>RELIED UPON DOCUMENTS- II</b>	Panchanama dated 06.08.2024
3	<b>RELIED UPON DOCUMENTS- III</b>	Test Reports vide Lab Reports dated 07.08.2024
4	<b>RELIED UPON DOCUMENTS- IV</b>	Seizure Memo
5	<b>RELIED UPON DOCUMENTS- V</b>	Statement of Mr. Rajveer Anil Singh, Director of M/s Wellchem Pharma Private Limited
6	<b>RELIED UPON DOCUMENTS- VI</b>	Market enquiry was conducted on 27.01.2025

**Market Survey Report dated 27.01.2025**

As per instruction of Assistant Commissioner, SIIB(X), JNCH, I undersigned, along with Shri Rajveer Singh Director of exporter M/s Wellchem Pharma Pvt. Ltd. (IEC-AADCW0504D) conducted the market survey of item no. 2 covered under Shipping bill no. 2640988 dated 23.07.2024 filed by M/s Wellchem Pharma Pvt. Ltd. (IEC-AADCW0504D) on 27.01.2025. Details pertaining to the subject Shipping Bill are given below-

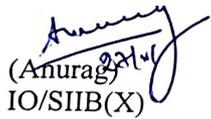
Sr. No.	Shipping Bill no. & date	Item No.	Description of goods	Qty	RITC	FOB (INR)	DBK (INR)	RoDTEP (INR)	IGST (INR)
1	2640988 dated 23.07.2024	1.	Tramaking 225 (Tapentadol HCL Carisoprodol)	20 Boxes (10,00,000 tablets)	3004 9099	43,71,840	52,462.08-	34,975	LUT
		2.	Tamol X 225 (Tapentadol HCL Carisoprodol)	5 Boxes (2,50,000 Tablets)	3004 9099	10,92,960	13,115.52	8,744	LUT
Total						54,64,800/-	65,578/-	43,719/-	LUT

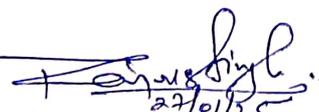
To ascertain the proper value of the above-mentioned items, we carried the samples with us. We went to the wholesale/Retail market in Dawa Bazar, Masjid Bander, Mumbai where such items are sold on a wholesale & Retail basis. The said samples were shown to the below-mentioned wholesalers/retailers situated in the market. The wholesaler/Retailers said that they do not have the same goods for selling. He also said that the subject goods are manufactured by various local manufacturers and are also imported and its market price varies from the price offered by different traders. So accurate price could not be quoted. But they have quoted the approximate price of similar medicines that contain same salts, in written behind their visiting card.

The rates quoted by the concerned wholesalers are mentioned below.

Sr. No	SB No./ Date	Declared Description of goods	Description as per test report	Vijay Pharma 17, Babu Genu Road, 11/12, Anand Bhuvan, Dava Bazar, Grd. Flr., Mumbai	B.H. Pharmaceuticals, Shop No. 1, Ground Floor, Ashish Building, 40, Babu Genu Road, Mumbai- 400002	CHD Pharmaceutical, Plot 2/22, Ground Floor, Earth House, Babu Genu Road, Mumbai- 400002	Average price as per market enquiry (INR)	Price as declared by exporter (in Rs. )
2.	2640988 dated 23.07.20 24	Tamol X 225 (Tapentadol HCL Carisoprodol)	Pregablin + Carisoprodol	Rs. 20.16 for 10 Tablets	Rs. 25 for 10 Tablets	Rs. 6.72 for 10 Tablets	Rs. 17.29 for 10 Tablets	Rs. 43.71 for 10 Tablets

Enquiry of the prices of the similar goods was done at the above-mentioned shop and the price of the similar goods is shown in the above table. The original visiting cards are attached herewith to this survey report.

  
(Anurag)  
IO/SIIB(X)

  
(Rajveer Singh)  
Director  
M/s Wellchem Pharma Pvt. Ltd. (IEC-AADCW0504D)

Vijay Jain

75mg. 18-p cap.  
(1x10) strip.

Preben.



**VIJAY PHARMA**

**Dealers in :  
Generic Medicines**

© (O) : 022 49617599 Cell : 9820953745  
Email : vijpharma@gmail.com

17, Babu Genu Road, 11/12, Anand Bhuvan, Dava Bazar, Grd. Flr., Mumbai-2.



**B. H. Pharmaceuticals**

**Pharmaceutical  
Wholesalers  
Exporters  
Distributors**

**Bhavin Kothari**  
88980 00671

Shop No.1, Ground Floor,  
Ashish Building,  
40, Babu Genu Road,  
Mumbai - 400 002

T: +91 22 4006 0671

E: [b.h.pharmaceuticals@gmail.com](mailto:b.h.pharmaceuticals@gmail.com)

② Pregabalin - 75mg  
⇒ 25 All inclusive  
(1x10) Tab.

③ Prioux - 75.

**DHIRAJ VARMA**  
☎ : 99222 49318



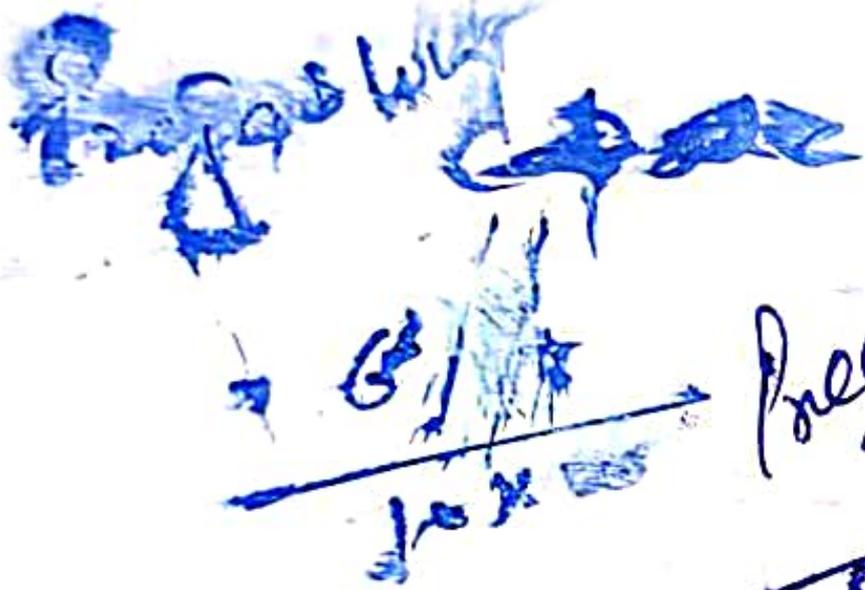
**CHD**

**CHANDAN VARMA**  
☎ : 85510 24724

**PHARMACEUTICAL**

**Wholesaler's of Generic Medicine**

☎ **Plot - 2/22, Ground Floor, Earth House, Babu Genu Road, Hanuman Lane,  
Kalbadevi, Mumbai - 400 002** ☎ : **chd.pharmaceutical@gmail.com**  
**Land Line - 022 - 4801 6724**



preggabellina  
75mg

60kg	10x10
------	-------

+Tax



**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Port Code	SB No	SB Date
INNSA1	2640988	23-JUL-24
IEC/Br	AADCW0504D	0
GSTIN/TYPE	27AADCW0504D1ZU GSN	
CB CODE	AAAFP1181BCH001	
TYPE	INV	ITEM
Nos	1	2
PKG	25	G.WT KGS
		1175



\*SB22250720241719

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

**PART - I - SHIPPING BILL SUMMARY**

A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRC	10.RE-EXP	11.LUT
	SEA	Y	Y	N	Y	Y	Y	N	N		Y
B DECLARAN DETAILS	12.PORT OF LOADING	INNSA1 (Jawaharlal Nehru (Nh)				13.COUNTRY OF FINAL DESTINATION GHANA					
	14.STATE OF ORIGIN	Maharashtra				15.PORT OF FINAL DESTINATION GHTEM (Tema)					
C VALU SUMMA	16.PORT OF DISCHARGE	GHTEM (Tema)				17.COUNTRY OF DISCHARGE GHANA					
	1.EXPORTER'S NAME & ADDRESS					7.CONSIGNEE NAME & ADDRESS					
	WELLCHEM PHARMA PRIVATE LIMITED					PEASE ENTERPRISE SL LIMIED					
	S 43, 2ND FLOOR B WING EXPRESS ZONE					555, JUCTION WATERLOO,					
	NEAR WESTERN EXPRESS HIGHWAY, MALAD					GHANA, TEMA.					
	MUMBAI					GH					
D. EX.PR.	3. AD CODE:	6360384				8. GSTIN / TYPE 27AADCW0504D1ZU GSN					
	4.RBI WAIVER NO.& DT					9.FOREX BANK A/C NO. 92XXXXXXXXXX999					
E MANIFEST DETAILS	5.CB NAME	P N SHIPPING AGENCY				10.DBK BANK A/C NO. 92XXXXXXXXXX999					
	6.AEO					11. IFSC NO. UTIB0000395					
F INVOICE SUMMARY	1.FOB VALUE	2.FREIGHT	3.INSURANC	4.DISCOU	5.COM	1.DBK CLAIM		2.IGST AMT		3.CESS AMT	
	5464800	16560	4140	0	0	65578					
G. EQUIPMENT DETAILS	6.DEDUCTIONS	7.P/C	8.DUTY	9.CESS	4.IGST VALUE		5.RODTEP AMT		6.ROSC TL AMT		
	0	0			43719		43719		0		
H CHALLAN DETAILS	1.MAWB NO.	2.MAWB DT	3.HAWB NO.	4.HAWB DT	N.O.C.	1.SNO	2.INV NO.	3. INV AMT.	4.CURRENC		
						1	WPPL/007/24-25	66250	USD		
I. ANNEX DETAILS	4. CIN NO.	5. CIN DT.	6. CIN SITE ID								
	24PCEG07251379742700	25-JUL-24	INNSA1								
J.PROCESS DETAILS	1.CONTAINER	2.SEAL	3.DATE	4.S No	1SR.NO 2.CHALLAN NO 3.PAYMT DT 4.AMOUNT						
I. ANNEX DETAILS	1.SEAL TYPE	2.NATURE OF CARGO		3.NO. OF PACKETS	4.NO. OF CONTAINERS	5.LOOSE PACKETS					
	WAREHOUSE SEALED	CONTAINERISED		25	0	0					
I. ANNEX DETAILS	6.MARKS & NUMBERS AS PER INVOICE -LUT NO-AD2704240535436 // WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"										
J.PROCESS DETAILS	1.EVENT	2.DATE	3.TIME	4.LEO NO.		41/11					
	5.Submission	23-JUL-24	17:53	6.LEO Date.		25-JUL-24					
J.PROCESS DETAILS	5.Assessment	24-JUL-24	11:55	8.BRC Realisation Date		30-APR-25					
	7.Examination	25-JUL-24	17:03								
J.PROCESS DETAILS	9.LEO	25-JUL-24	17:19								
	10. SEZ UNIT Details										

Validity unknown

Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 08  
Date: 2024.07.25 17:19:57 IST  
Reason: CUSTOMS  
Location: INDIA

Glossary

A: ASSESS - Assessed, EXMN - Examined, MEIS - Merchandise Export Incentive Scheme, DBK - Drawback, ROSL - Rebate of State Levies, DEEC - Duty Exemption Entitlement Certificate, DFRC - Duty Free Replenishment Certificate, LUT - Letter of Under Taking. B: CB - Customs Broker, AD Authorized Dealer, AEO - Authorized Economic Operator, UCR - Unique Customs Reference C: DISCOU - Discount, COM - Commission, P/C Packing Charges, D: EX. PR.- Export Promotions E: MAWB / HAWB - Master / House Airway Bill Number J: BRC- Bank Realisation Certificate

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**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Port Code	SB No	SB Date
INNSA1	2640988	23-JUL-24
IEC/Br	AADCW0504D	0
GSTIN/TYPE	27AADCW0504D1ZU GSN	
CB CODE	AAAFP1181BCH001	
TYPE	INV	ITEM
Nos	1	2
PKG	25	G.WT KGS
		1175



JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

\*SB22250720241719

**PART - II - INVOICE DETAILS**

A. REF	1.S.No	2.INVOICE No. & Dt.	3.P.O.No. & Dt.	4.LoC No. & Dt	5.Contract No.&Dt	6.AD code	7.INVTERM
1	WPPL/007/24-25	06/05/2024				6360384	CIF

B. TRANSACTION PARTIES	1.EXPORTER'S NAME & ADDRESS		2.BUYER'S NAME & ADDRESS	
	WELLCHEM PHARMA PRIVATE LIMITED S 43, 2ND FLOOR B WING EXPRESS ZONE NEAR WESTERN EXPRESS HIGHWAY, MALAD 400097		JUSTICIA NIGERIA ENTERPRISES NO. 20, PARK LANE, APAPA, GRA LAGOS, NIGERIA	
	3.THIRD PARTY NAME & ADDRESS		4.BUYER AEO STATUS	

C.VAL DTLs	1.INVOICE VALUE	2.FOB VALUE	3.FREIGHT	4.INSURANCE	5.DISCOUNT	6.COMMISON	7.DEDUCT	8.P/C	9.EXCHANGE RATE
	66250 USD	66000 USD	200 USD	50 USD	0	0	0		1 USD INR 82.8

1.ItemSNo	2.HS CD	3.DESCRPTION	4.QUANTITY	5.UQC	6.RATE	7.VALUE(F/C)
1	30049099	TRAMAKING 225 ( Tapentadol Hcl,Cari soprodol)	20	NOS	2650	53000
2	30049099	TAMOL X 225 ( Tapentadol Hcl,Cariso prodol)	5	NOS	2650	13250

LET EXPORT

D. ITEM DETAILS

Glossary  
A: Ref - Reference P.O. - Purchase Order, LoC - Letter of Credit, AD - Authorised Dealer C: VAL DTLs - Valuation Details  
FOB - Freight On Board, DEDUCT - Deduction, P/C - Packing Charge D: HS CD - Harmonized System Code, UQC - Unit Quantity Code

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**INDIAN CUSTOMS EDI SYSTEM**  
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 DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
 GOVERNMENT OF INDIA

Port Code	SB No	SB Date
INNSA1	2640988	23-JUL-24
IEC/Br	AADCW0504D	
GSTIN/TYPE	27AADCW0504D1ZU GSN	
CB CODE	AAAFP1181BCH001	
TYPE	INV	ITEM
Nos	1	2
PKG	25	G.WT
		KGS
		1175



JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

\*SB22250720241719

**PART - III - ITEM DETAILS**

1. INVSN	2. ITEMSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV
1	1	30049099	TRAMAKING 225 ( Tapentadol Hcl, Cari soprodol)	20	NOS	2650	53000	4371840	240451.2
11. DUTYAMT		12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE		17. IGST AMOUNT	18. SCHCOD
				Y	LUT				19
19. SCHEME DESCRIPTION			20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN			23. DISTRICT OF ORIGIN	
Drawback			930	KGS	Maharashtra			MUMBAI SUBURBAN	
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	DCH400	Y	Yes			N		
1. INVSN	2. ITEMSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV
1	2	30049099	TAMOL X 225 ( Tapentadol Hcl, Cariso prodol)	5	NOS	2650	13250	1092960	240451.2
11. DUTYAMT		12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE		17. IGST AMOUNT	18. SCHCOD
				Y	LUT				19
19. SCHEME DESCRIPTION			20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN			23. DISTRICT OF ORIGIN	
Drawback			222.5	KGS	Maharashtra			MUMBAI SUBURBAN	
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	DCH400	Y	Yes			N		

INVOICE (1/1)

LET EXPOK

**GLOSSARY**

FOB - Freight On Board, HS CD Harmonized System Code, UQC - Unit Quantity Code, PMV - Present Market Value, CESAM - Cess Amount  
 IGSTSTA - IGST Payment Status, VAL - IGST Value, PAID - IGST Amount Paid, SCHCOD - Scheme Code, SQC MSR - Standard Quantity  
 Measurement, comp - compensatory, PT Abroad - Preferential treatment Availed Abroad

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**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Port Code	INNSA1	SB No	2640988	SB Date	23-JUL-24
IEC/Br		AADCW0504D		0	
GSTIN/TYPE		27AADCW0504D1ZU GSN			
CB CODE		AAAFP1181BCH001			
TYPE	INV	ITEM	CONT		
Nos	1	2	0		
PKG	25	G.WT	KGS	1175	



JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

\*SB22250720241719

**PART - IV - EXPORT SCHEME DETAILS**

**A. DRAWBACK & ROSL CLAIM**

1.INV SNO	2.ITEM SNO	3.DBK SNO.	4.QTY/WT	5.VALUE	6.RATE	7.DBK AMT	8.STALEV	9.CENLEV	10.ROSC TL AMT
1	1	3004B	20	4371840	1.2	52462.08	0	0	0
1	2	3004B	5	1092960	1.2	13115.52	0	0	0

**B. AA / DFIA LICENCE DETAILS**

1.INV SNO	2.ITEM SNO	3.LICENCE NO	4.DESCN OF EXPORT ITEM	5.EXP SNO	6.EXPQTY	7.UQC	8.FOB VALUE
		9.SION	10.DESCN OF IMPORT ITEM	11IMP SNO	12IMPQT	13.UQC	14.INDIG / IMP

**C. JOBBING DETAILS**

1.BE NO	2.BE DATE	3.PORT CODE	4.DESCN OF IMPORTED GOODS	5.QTY IMP	6.QTY USED

**D. SINGLE WINDOW DECLARATION**

1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	CHR	SQC			930	KGS
1	1	ORC	DOO	483			
1	1	ORC	STO	27			
1	1	DTY	RDT	RODTEPY	Claimed	930	KGS
1	1	DTY	GCESS			0	INR
1	1	ORC	EPT	NCPTI			
1	2	DTY	RDT	RODTEPY	Claimed	222.5	KGS
1	2	ORC	STO	27			
1	2	ORC	EPT	NCPTI			
1	2	CHR	SQC			222.5	KGS
1	2	ORC	DOO	483			
1	2	DTY	GCESS			0	INR

**E. SINGLE WINDOW DECLARATION - CONSTITUENTS**

1.INVSN	2.ITMSNO	3.C SNO	4.NAME	5.CODE	6.PERCENTAGE	7.YIELD PCT	8.ING

**F. SINGLE WINDOW DECLARATION - CONTROL**

1.INVSN	2.ITMSNO	3.CONTROL TYPE	4.LOCATION	5.ST DT	6.END DT	7.RES CD	8.RES TEXT

**G.SUPPORTING DOCUMENTS**

1.INVSN	2.ITMSNO	3 DOCTYPCD	4. ICEGATE ID	5. IRN	6.PARTY CD	7.ISSUE PLA	8.ISS DT	9.EXP DT
1	1	380000	PNS736	2024072300119704	PEASE ENTER	INDIA	06-MAY-24	06-MAY-25
1	1	001000	PNS736	2024072300119705	PEASE ENTER	INDIA	06-MAY-24	06-MAY-25
1	1	934000	PNS736	2024072300119706	PEASE ENTER	INDIA	06-MAY-24	06-MAY-25
1	1	325000	PNS736	2024072300119707	PEASE ENTER	INDIA	06-MAY-24	06-MAY-25
1	1	271000	PNS736	2024072300119708	PEASE ENTER	INDIA	06-MAY-24	06-MAY-25

**H.INVOICE DETAILS**

1.SNO	2.INVOICE NO	3.INVOICE AMOUNT	4.CURRENCY
1	WPPL/007/24-25	66250	USD

**I.CONTAINER DETAILS**

1.SNO	2.CONTAINER	3.SEAL	4.DATE

**J.AR4 DETAILS**

1.INVSN	2.ITMSN	3.AR4 NUMBER	4.AR4 DATE	5.COMMISSIONERATE	6.DIVISION	7.RANGE

**K. THIRD PARTY DETAILS**

1.INVSN	2.ITMSN	3.IEC	4. EXPORTER NAME	5. ADDRESS	6.GSTN ID AND TYPE

**Glossary**

INVSN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC-Unit Quantity Code FOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT -Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

Scan QR Code using ICETRACK Mobile App for authentication.  
Visit ICEGATE portal to verify latest version\*.

OTHER ADDITIONAL INFORMATION



**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Port Code	SB No	SB Date
INNSA1	2640988	23-JUL-24
IEC/Br	AADCW0504D	0
GSTIN/TYPE	27AADCW0504D1ZU GSN	
CB CODE	AAAFP1181BCH001	
TYPE	INV	ITEM
Nos	1	2
PKG	25	G.WT KGS
		CONT
		0
		1175



\*SB22250720241719

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

**PART - IV - EXPORT SCHEME DETAILS**

**L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS**

1. INVS N	2. ITMS N	3. TYPE	4. MANUFACT CD	5. SOURCE STATE	6. TRANS CY	7. ADDRESS
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**M. RODTEP DETAILS**

1. INVS N	2. ITMS N	3. QUANTITY	4. UQC	5. NO. OF UNITS	6. VALUE
1	1	930	KGS	1	34975
1	2	222.5	KGS	1	8744

**N. REEXPORT DETAILS**

1. INVS	2. ITMS N	3. BE SITE ID	4. BE NUMBER	5. BE DATE	6. BE INV SNO	7. BE ITEM S	8. BE QTY	9. BE UQC
---------	-----------	---------------	--------------	------------	---------------	--------------	-----------	-----------

OTHER ADDITIONAL INFORMATION

LET EXPORT CO

**Glossary**

INVS N - Invoice Serial Number ITMS N - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC - Unit Quantity Code FOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

Scan QR Code using ICETRAK Mobile App for authentication.  
Visit ICEGATE portal to verify latest version\*.



**INDIAN CUSTOMS EDI SYSTEM**  
 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
 DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
 GOVERNMENT OF INDIA

<b>Port Code</b>	<b>SB No</b>	<b>SB Date</b>	
INNSA1	2640988	23-JUL-24	
<b>IEC/Br</b>	AADCW0504D	0	
<b>GSTIN/TYPE</b>	27AADCW0504D1ZU GSN		
<b>CB CODE</b>	AAAFP1181BCH001		
<b>TYPE</b>	<b>INV</b>	<b>ITEM</b>	<b>CONT</b>
Nos	1	2	0
<b>PKG</b>	25	<b>G.WT</b>	<b>KGS</b> 1175



\*SB22250720241719

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

**PART - V - DECLARATIONS**

A. DECLARATION STATEMENT

LET EXPORT COPY

B. AUTHORIZED SIGNATORY

DATE

AUTHORIZED SIGNATORY

CHA NAME :AAAFP1181BCH001

PLACE

Scan QR Code using ICETRAK Mobile App for authentication.  
 Visit ICEGATE portal to verify latest version\*.



Statement of Shri Rajveer Anil Singh, Director of M/s Wellchem Pharma Pvt Ltd (IEC-AADCW0504D) having its office at 1<sup>st</sup> Floor, Plot No. 35, Office No. 01, Gorai Ruby CHSL, RDP1, Gorai-2, Borivali (W), Maharashtra-400091 aged 33 years, having personal Mobile No. 93214-77226, recorded under Section 108 of the Customs Act, 1962 in the office of the Special Intelligence and Investigation Branch (Exports), situated at 4<sup>th</sup> floor, B-403, Jawaharlal Nehru Custom House, Nhava Sheva, Dist. Raigad, Maharashtra-400 707 on 03.09.2023.

\*\*\*\*\*

I present myself against the receipt of Summons No. CBIC-DIN-20240978NT00006656B2 dated 02.09.2023<sup>4</sup> issued by Shri Sudhir D. Jadhav, Superintendent, SIIB (X), Jawaharlal Nehru Custom House, Nhava Sheva, Dist. Raigad, Maharashtra - 400 707, under his seal and signature. I have been explained the provisions of Section 108 of the Customs Act, 1962, giving false evidence under this enquiry is an offence punishable under Section 230 of the Bhartiya Nyaya Sanhita, 2023 (BNS)., that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of Section 108 of the Customs Act, 1962, I am giving my true and voluntary statement as follows:

My name is Rajveer Anil Singh, aged 33 years. I am the Director of M/s Wellchem Pharma Pvt Ltd (IEC-AADCW0504D) having its office at 1<sup>st</sup> Floor, Plot No. 35, office No. 01, Gorai Ruby CHSL, RDP1, Gorai-2, Borivali (W) and my residential address S/O Anil Singh, D 9 Flat No. 76, Asmita Jyoti Co-op HSG Society, Charkop Naka Junction, Malad West, Near Fire Brigade, Mumbai-400095. My Aadhar Card number is 7944-5717-8939, my PAN is DLGPS9937C and my Mobile No: is 93214-77226. I am submitting copies of my Aadhar Card and PAN card as proof of my identity. I have completed my graduation in Commerce from Mumbai. I can read, understand and write English and Hindi languages. I am requesting the officer to type my statement on the computer as per my say. I am residing with my family at the above address. Our firm has a Current Account No. 922020036744999 in Axis Bank, MIDC Andheri, Mumbai Maharashtra.

Q1. Please give a business brief about your firm M/s Wellchem Pharma Pvt Ltd (IEC-AADCW0504D)?

Ans. Our firm is established in the year 2021. It is a private Ltd firm. Myself & Anash Patel are present directors. The firm for the purpose of doing business relating to medicines. Our firm gets the order from overseas buyers and we export the goods as per overseas buyers' requirements by procuring it from the manufacturer. We only deal in exports/

Q.2 How do you manage your export business?

Ans: We have a 04 staff. We are 02 directors managing the business. I generally look after the overseas buyer requirement, marketing and internal management. We also sell in the domestic market.

Q.3. Are you aware, why you have been called?

Yes Sir. For the investigation forwarded by DRI, Mumbai for the goods covered under Shipping Bill No. 2640988 dated 23.07.2024, 1592917 dated 11.06.2024 & Shipping Bill No. 1746621 dated 18.06.2024.

Received  
Rajveer Singh  
03/09/2024

Q.4 From where you get the goods covered under Shipping Bill No. 2640988 dated 23.07.2024, 1592917 dated 11.06.2024 & Shipping Bill No. 1746621 dated 18.06.24?

Ans:

- a. For the Shipping bill No. 2640988 dated 23.07.2024- The goods have been procured from the M/s Gujrat Pharmaceuticals, Godhra-Vejalpur Road, Chikhodra, Ghodhara-389001. The supplied goods were Tamol X225 & Tramaking 225.
- b. For the Shipping bill No. 1592917 dated 23.07.2024- The goods were manufactured by the M/s Bon-Heur Pharmaceuticals, Haridwar-249403. The goods are "Broncleer Syp". It's Codeine Phosphate, Diphenhydramine HCL, Sodium Citrate & Menthol Syrup.
- c. For the Shipping bill No. 1746621 dated 18.06.2024- The goods were procured from the Arnav Enterprises, Mumbai. The impugned goods were Crystal Swan Cock, Crystal Pillar Cock & Crystal Swan Log Cock.

Q5. Do you have ADC NOC for the present consignment Pharma Consignment?  
Ans- Yes, Sir. We have ADC NOC. I am submit the same.

Q6. What was ordered from M/s Gujrat Pharmaceuticals? Please submit the purchase order.

Ans- Sir, its our regular supplier. Hence, telephonic order was placed.

Q7. How did you receive the goods covered under shipping bill No. 2640988 dated 23.07.2024 from the manufacturer?

Ans- Sir, goods were directly shifted from M/s Gujrat Pharmaceuticals to EFC logistics CFS. I am submitting the copy of e-way bills.

Q.8. Now I am showing the Test report dated 07.08.2024, wherein it is stated that declared goods " Tamol X225" - having declared composition " Tapentadol HCL & Carisoprodol" were actually found as "Pregablin" & Carisoprodol". What do you want to say about it.?

Ans: Sir, I have seen the report & signing the report as a token of having seen it.

Q.9. What is " Pregablin"? Are there any restrictions on the drug? What is the end use of it?

Ans- It's a painkiller and used for pain caused due to nervous system. There are no any restrictions for these drug for export and domestic sell.

Q.10. What is the purpose of adding "Pregablin" instead of Tapentadol HCL in Tamol X225?

Ans- Sir, I think, it's mistake from manufacturer during the preparation of TamolX225.

Q.11. Is Pregablin+ Carisoprodal combination is allowed by Drug regulatory authorities?

Ans- Sir, as per my knowledge, there is no any specific combination of Pregablin+ Carisoprodal.

Q12. Who is the responsible for this mis-declaration of composition of Tamol X 225?

  
02/08/2024

Ans- Sir, manufacturer is solely responsible. However, there was pressure from my side for the achieving the deadline of manufacturing.

Q.13. Are the other two shipments i.e. Shipping bill No. 1592917 dated 23.07.2024- For the Shipping bill No. 1746621 dated 18.06.2024?

Ans- Yes Sir. It's a genuine consignment and I am submitting all the related documents of it.

Q.14. Before filing the shipping bills, are mandatory compliances were checked regarding the misdeclared Drug? Who is the responsible person for the checking the same?

Ans- Sir, sample of Tamol was tested after the production. The same were tested positive as per declaration. However, there may be some preparation/ cleaning mistake from the labourers of M/s Gujrat Pharmaceuticals. As the production of Pregablin was also going on there. Mr Sohel (Mob No.-99246-99010) of M/s Gujrat Pharmaceuticals is responsible person of M/s Gujrat Pharmaceuticals.

Q.15. Have you exported the Tamol X 225/ Termaking before this shipment? How can you prove that the mistake of mis-declaration in terms of composition didn't happened earlier export consignment?

Ans- Sir, we have samples of previous export. I am ready to test the same, if required. Further, no any objection has raised by the overseas buyer regarding the exported goods.

Q.16. For previous shipment of Tamol & Tramaking, form where you purchased the goods?

Ans- Yes sir, we are regular customer of M/s Gujrat Pharmaceuticals. In past , we have purchased the pharma products from the them.

Q.17. What's your profit margin in the present consignment? Please justify your declared value and substantiate the same with documentary evidence

Ans: We normally take 10-15% margin of profit depending upon customer to customer. In present consignment, we have taken margin of 15%.

Q.18. What will be the total cost for per tablet for making the combination Pregablin + Carisoprodol ? And Tamol?

Ans- Sir costing is depends upon raw material, quantity of production and packing material. In the present shipment, manufacturing cost of Tamol is Rs 4 per tablet. For the combination of Pregablin + Carisoprodol must be around Rs 2 to Rs 2.5.

Q.19. Does the M/s Gujarat Pharaceuticals have product permission for making the Pregablin Tablets ?

Ans- Yes sir. The said supplier has product permission issued by FDA, Gujarat. I am submitting the same.

Q.20. Tell me about the payment terms of your shipment?

Ans: We have paid 50% payment to manufacturer. Further, I have received 20% advance (5000 USD) from the overseas buyer. All transactions are made through this Bank account.

  
02/09/2024

Q.21. In all past exports BRC has been received from the overseas buyer?

Ans. In our all past exports, most of the BRCs have been received from overseas buyers.

Q.22. What do you want to say about the classification of the "Pregablin + Carisoprodol". Under which CTH, it will fall?

Ans- Sir, it should fall in the category of painkiller. It's combination of painkiller. So, it should fall in the CTH as tapentadol i.e. 30049099.

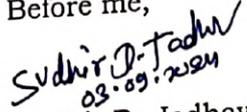
Q.23. Do you have anything else to say?

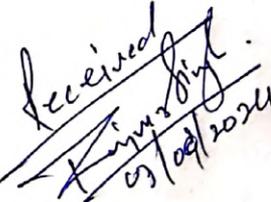
Ans: Our shipment is very urgent. It is requested that our consignment may please be released at the earliest to avoid the cancellation of the export order. It is incurring demurrage and detention charges on a daily basis. Please consider the case on merit for the speedy release of shipment.

The above statement of mine running into 01-04 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 - 400 707 as per my say and as per my request and I certify that 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. My statement is correctly recorded as per my say.

  
(Rajveer Anil Singh)  
Director,  
M/s Wellchem Pharma Pvt Ltd  
(IEC-AADCW0504D)

Before me,

  
03.09.2024  
(Sudhir D. Jadhav)  
SIIB (X), JNCH.

  
Received  
03/09/2024

<p>नवीनकस्टमहाउसप्रयोगशाळामुंबई भारतसरकार, वित्तमंत्रालय, सेवोआईसी, राजस्वविभाग, दुसरीमंजिल, नईकस्टमहाउस, पुरानीदमारत, मुंबई-400001</p>		<p>New Custom House Laboratory Mumbai Govt. of India, Ministry of Finance, CBIC, Department of Revenue, 2nd floor, New Custom House, Old Building, Mumbai-400001 Tel. 022-2275-7790/7793 Fax: 22610205 Email: djccmumbai@gmail.com</p>
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## TEST REPORT

Report date-07.08.2024

## PART A: PARTICULARS OF SAMPLE

01	Laboratory Registration No.& Date	234 / Seizure /NDPS/ 02.08.2024
02	Sample forwarded by	Deputy Director DRI, Mumbai Zonal Unit
03	Sample deposited by	Vibhore Kumar Intelligence officer DRI No. 0232
04	Reference No & Date	FILE No.-DRI/MZU//F/INT-72/2024 Date-02.08.2024
05	Crime No./ Memo No.	DRI/MZU/F/INT-72/2024
06	Description of the sample packets	Brown coloured sample packet
07	Marking on sample packet(s)	'A1'
08	Number of seals on the sample	03 red lac seal
09	Seals intact or not	Intact
10	Facsimile /Description of the seal(s) on the sample packet/s	मुख्य महानगर दंडाधिकारी मुंबई
11	Facsimile of seal tallied or not	Tallied
12	Description of the sample	One strip containing 10 tablets marked as 'A1'
13	Test Method (s)	Chromatographic and Spectrometric method
14	Date(s) of Examination	05.08.2024 – 07.08.2024

## PART B: TEST REPORT:

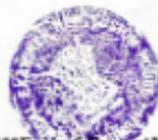
## (REPORT IS ADMISSIBLE UNDER SECTION 293 Cr. P. C. Act 1973)

**Report:** Sample was received in unit packing of strip, having code no.(GUJ/DRUGS/G/25/1806) printed as Trama King225) containing 10 tablets. Sample is orange coloured circular tablets marked as 225 on one side. On the basis of spectrometric and chromatographic examination, sample answers positive test for Tapentadol Hydrochloride and carisoprodol. It does not show the presence of Tramadol. For further identification and confirmation sample may be forwarded any other Govt. Laboratory if required .

Lab No./Date	Marking on sample packet	Gross weight of sample received in gm	Gross weight of remnant returned in gm
234 / Seizure/NDPS28.06.2024	A1	8.2	5.6

Facsimile of seal "CHEMICAL EXAMINER NEW CUSTOM HOUSE, MUMBAI" affixed on sealed remnant is as under-

  
(Rekha Saxena)  
Assistant Chemical Examiner  
रेखा सखसेना  
REKHA SAXENA  
सहायक रसायन परीक्षक  
Assistant Chemical Examiner  
नवीन सीनर शुल्क भवन  
New Custom House  
ईशान इस्टेट, मुंबई-01  
Balford Estate, Mumbai-01



\*\*\*End of Report\*\*\*

  
(Md. Habibullah)  
Chemical Examiner Gr-II

मुहम्मद हबीबुल्लाह  
Md. Habibullah  
रसायन परीक्षक ग्रेपी-II  
Chemical Examiner Gr-II  
नवीन सीनर शुल्क भवन, मुंबई-01.  
New Custom House, Mumbai-01.

Note-

1. Result relate only to the Sample tested as received.
2. Reports shall not be reproduced except in full without approval of Joint director, New Custom House Laboratory, Mumbai.
3. This test report number must be quoted in all correspondence.

Facsimile of seal "CHEMICAL EXAMINER NEW CUSTOM HOUSE, MUMBAI" affixed on report as under-

The remnant sample (s) was/were packed in the cover/packets and sealed with seal of the "CHEMICAL EXAMINER NEW CUSTOM HOUSE, MUMBAI." and handed over to Shri/ MANISH KUMAR on .. 02.07.2015, along with test report.

*Vikram*  
 02/07/2015  
 (Vikram Kumar)  
 Received by To, DCL, Mumbai

*Singh*  
 02/07/2015  
 Signature Chemical Examiner  
 जगत सिंह राना  
 JAGAT SINGH RANA  
 रासायनिक परीक्षक-दफ्तरी  
 Chemical Examiner (G-1)  
 नवीन सीमावर्ती माल अडोनालय, मुंबई-०१.  
 New Custom House Laboratory, Mumbai-01.



सिवाय यादीस  
 यादीस/दफ्तरी  
 ११-०७-२०१५  
 यादीस/दफ्तरी  
 यादीस/दफ्तरी

०२/०७/२०१५  
 यादीस/दफ्तरी  
 यादीस/दफ्तरी  
 यादीस/दफ्तरी

नवीनकस्टमहाउसप्रयोगशालामुंबई  
भारतसंसार, वित्तमंत्रालय,  
सीबीआईसी, राजस्वविभाग,  
दुबईमंडल, नईकस्टमहाउस, पुरानीदमारत,  
मुंबई-400001



New Custom House Laboratory Mumbai  
Govt. of India, Ministry of Finance,  
CBEC, Department of Revenue,  
2nd floor, New Custom House, Old Building,  
Mumbai-400001  
Tel. 022-2275-7790/7793  
Fax.22610205  
Email.djccmumbai@gmail.com

### TEST REPORT

Report date-07.08.2024

#### PART A: PARTICULARS OF SAMPLE

01	Laboratory Registration No. & Date	235 / Seizure /NDPS/ 02.08.2024
02	Sample forwarded by	Deputy Director DRI, Mumbai Zonal Unit
03	Sample deposited by	Vibhore Kumar Intelligence officer DRI No. 0232
04	Reference No & Date	FILE No.-DRI/MZU/FF/INT-72/2024 Date-02.08.2024
05	Crime No./ Memo No.	DRI/MZU/FF/INT-72/2024
06	Description of the sample packets	Brown coloured sample packet
07	Marking on sample packet(s)	'B1'
08	Number of seals on the sample	03 red lac seal
09	Seals intact or not	Intact
10	Facsimile /Description of the seal(s) on the sample packet/s	DIRECTORATE OF REVENUE INTELLIGENCE NO. 17
11	Facsimile of seal tallied or not	Tallied
12	Description of the sample	One strip containing 10 tablets marked as 'B1'
13	Test Method (s)	Chromatographic and Spectrometric method
14	Date(s) of Examination	05.08.2024 – 07.08.2024

#### PART B: TEST REPORT:

**(REPORT IS ADMISSIBLE UNDER SECTION 293 Cr. P. C. Act 1973)**

**Report:** Sample was received in unit packing of strip, having code no.(GUJ/DRUGS/G/25/1806) printed as Trama King225) containing 10 tablets. Sample is orange coloured circular tablets marked as 225 on one side. On the basis of spectrometric and chromatographic examination, sample answers positive test for Tapentadol Hydrochloride and carisoprodol. It does not show the presence of Tramadol For further identification and confirmation sample may be forwarded any other Govt. Laboratory if required.

Lab No./Date	Marking on sample packet	Gross weight of sample received in gm	Gross weight of remnant returned in gm
235 / Seizure/NDPS28.06.2024	B1	8.2	5.5

Facsimile of seal "CHEMICAL EXAMINER NEW CUSTOM HOUSE, MUMBAI" affixed on sealed remnant is as under-

  
07.08.2024

(Rekha Saxena)  
Assistant Chemical Examiner

रेखा सखसेना  
REKHA SAXENA  
रसायन परीक्षक  
Assistant Chemical Examiner  
नवीन सीमा शुल्क भवन  
New Custom House  
दोस्त इस्टेट, मुंबई-01  
Ballard Estate, Mumbai-01



\*\*\*End of Report\*\*\*

  
07.08.24

(Md. Habibullah)  
Chemical Examiner Gr-II

मुहम्मद हमीदुल्लाह  
Md. Habibullah  
रसायन परीक्षक ग्रे-II  
Chemical Examiner Gr-II  
नवीन सीमा शुल्क भवन, मुंबई-01.  
New Custom House, Mumbai-01.

**Note:-**

1. Result relate only to the Sample tested as received.
2. Reports shall not be reproduced except in full without approval of Joint director, New Custom House Laboratory, Mumbai.
3. This test report number must be quoted in all correspondence.

Facsimile of seal "CHEMICAL EXAMINER NEW CUSTOM HOUSE, MUMBAI" affixed on report as under-

The remnant sample (s) was/were packed in the cover/packets and sealed with seal of the "CHEMICAL EXAMINER NEW CUSTOM HOUSE, MUMBAI." and handed over to Shri/ .\.(Bansilal).....on .08.08.2024... along with test report.

  
 08/08/2024  
 (Vishal Kumar)  
 J.D., DEI, MUMBAI  
**Received by**

  
 08/08/2024  
**Signature Chemical Examiner**

**जगत सिंह राणा**  
**JAGAT SINGH RANA**  
 रासायनिक परीक्षक-द्वितीय  
 Chemical Examiner-II  
 नयाँ कस्टम हाउस लैबोरेटरी, मुंबई-०१.  
 New Custom House Laboratory, Mumbai-01.

नयाँ कस्टम हाउस लैबोरेटरी  
 नयाँ कस्टम हाउस लैबोरेटरी  
 नयाँ कस्टम हाउस लैबोरेटरी  
 नयाँ कस्टम हाउस लैबोरेटरी  
 नयाँ कस्टम हाउस लैबोरेटरी



<p>नवीनकस्टमहाउसप्रयोगशाळामुंबई          भारतसरकार, वित्तखाता,           सेबीआईसी, राजस्वविभाग,           दूसरीमंजिल, नईकस्टमहाउस, पुरानीडमारा,           मुंबई-400001</p>		<p>New Custom House Laboratory Mumbai          Govt. of India, Ministry of Finance,          CBIC, Department of Revenue,          2nd floor, New Custom House, Old Building,          Mumbai-400001          Tel. 022-2275-7790/7793          Fax 22610205          Email.djccnmumbai@gmail.com</p>
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**TEST REPORT**

**Report date-7.08.2024**

**PART A: PARTICULARS OF SAMPLE**

01	Laboratory Registration No.& Date	236/ Seizure /NDPS/ 02.08.2024
02	Sample forwarded by	Deputy Director DRI, Mumbai Zonal Unit
03	Sample deposited by	Vibhore Kumar Intelligence officer DRI No. 0232
04	Reference No & Date	FILE No.-DRI/MZU//F/INT-72/2024 Date-02.08.2024
05	Crime No./ Memo No.	DRI/MZU/F/INT-72/2024
06	Description of the sample packets	Brown coloured sample packet
07	Marking on sample packet(s)	'C1'
08	Number of seals on the sample	03 red lac seal
09	Seals intact or not	Intact
10	Facsimile /Description of the seal(s) on the sample packet/s	मुख्य महानगर दंडाधिकारी मुंबई
11	Facsimile of seal tallied or not	Tallied
12	Description of the sample	One strip containing 10 tablets marked as 'C1'
13	Test Method (s)	Chromatographic and Spectrometric method
14	Date(s)of Examination	05.08.2024 – 07.08.2024

**PART B: TEST REPORT:**

**(REPORT IS ADMISSIBLE UNDER SECTION 293 Cr. P. C. Act 1973)**

**Report:** Sample was received in unit packing of strip, printed as Tamol X 225 containing 10 tablets. Sample is white coloured circular tablets marked as 225 on one side. On the basis of spectrometric and chromatographic examination, sample show the presence of pregablin and carisoprodol. It does not show the presence of Tramadol. For further identification and confirmation sample may be forwarded any other Govt. Laboratory if required

Lab No./Date	Marking on sample packet	Gross weight of sample received in gm	Gross weight of remnant returned in gm
236 / Seizure/NDPS28.06.2024	C1	8.2	5.4

Facsimile of seal "CHEMICAL EXAMINER NEW CUSTOM HOUSE, MUMBAI" affixed on sealed remnant is as under-

  
**(Rekha Saxena)**  
 Assistant Chemical Examiner  
 रेखा सक्सेना  
**REKHA SAXENA**  
 सहायक रसायन परीक्षक  
 Assistant Chemical Examiner  
 नवीन कस्टम हाउस  
 नईमार्ग इस्टेट, मुंबई-०१  
 Bazaar Estate, Mumbai-01



  
**(Md. Habibullah)**  
 Chemical Examiner Gr-II  
 मुहम्मद हबीबुल्लाह  
**Md. Habibullah**  
 रसायन परीक्षक ग्रे-II  
 Chemical Examiner Gr-II  
 नवीन कस्टम हाउस, मुंबई-०१  
 New Custom House, Mumbai-01.

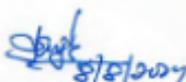
## Note:-

1. Result relate only to the Sample tested as received.
2. Reports shall not be reproduced except in full without approval of Joint director, New Custom House Laboratory, Mumbai.
3. This test report number must be quoted in all correspondence.

Facsimile of seal "CHEMICAL EXAMINER NEW CUSTOM HOUSE, MUMBAI" affixed on report as under-

The remnant sample (s) was/were packed in the cover/packets and sealed with seal of the "CHEMICAL EXAMINER NEW CUSTOM HOUSE, MUMBAI." and handed over to Shri/ ..VISHAKH..KUMAR..SON..D.S..SR..JAN... along with test report.

  
 01.06.2024  
 (VISHAKH KUMAR)  
 To, DR, Mumbai.  
 Received by

  
 Signature Chemical Examiner

जगत सिंह राणा  
 JAGAT SINGH RANA  
 राणाट पोलिस-बंदोबा  
 Chemical Examiner (G-1)  
 नवीन कोनापुलक भाग प्रॉप्रीएटरी, मुंबई-01.  
 New Custom House Laboratory, Mumbai-01.



*New Custom House Laboratory Mumbai*  
 Govt. of India, Ministry of Finance,  
 CBIC, Department of Revenue,  
 2<sup>nd</sup> floor, New Custom House, Old Building,  
 Mumbai -400001  
 Tel: 022-2275-7790/7793  
 Fax: 22610205  
 Email: [dycemumbai@gmail.com](mailto:dycemumbai@gmail.com)



NCHLM/QR-51/F

TC-8580

ULR No.TC 8580242000001333F to 1334F

## TEST REPORT

Report date- 07.08.2024

Total No. of Page 2

## PART A: PARTICULARS OF SAMPLE

01	Laboratory Registration No.& Date	237 & 238/Seizure /NDPS/ 02.08.2024
02	Sample forwarded by	Shri Vibhore R. Goyal, Deputy Director, DRI, Mumbai Zonal Unit
03	Sample deposited by	Shri Vibhar Kumar, IO of DRI, Mumbai I.D. No. 0232
04	Reference No & Date	F.NO.DRI/MZU/F/INT-72/2024 dt. 02.08.2024
05	Crime No.	DRI/MZU/F/INT-72/2024
06	Description of the sample packet (s)/parcel(s)	Two (02) brown colored envelopes
07	Marking on sample packet(s)	D1 & E1
08	Number of seals on the sample packet(s)	03 (Three) red seals on each of the two sample packets
09	Seals intact or not	Intact
10	Facsimile/Description of the seal(s) on the sample packet(s) :	Directorate of Revenue Intelligence, Seal No. 17
11	Facsimile of seal tallied or not	Tallied
12	Description of the sample	One 100ml bottle marked as Sample 'D1' and One 100ml bottle marked as sample 'E1'
13	Test Method (s)	Recommended Methods for testing opium, Morphine and Heroin 1998.
14	Date(s) of Examination	02.08.2024 - 07.08.2024

## PART C: REPORT (REPORT IS ADMISIBLE UNDER SECTION 293 Cr. P.C. Act1973)

## REPORT :-

Received two (02) sealed samples envelope marked as "D1 & E1" respectively. Each of the two samples is received in unit packing having printed label with description "Bronchore with codeine cough syrup & CSC cough syrup" respectively. Each of the two (02) samples is in the form of brown colored thick viscous liquid kept in brown colored plastic bottle with metallic cap. On the basis of chemical, chromatographic and spectrometric examinations, each of the two (02) samples answers positive test for the presence of Codeine phosphate and Diphenhydramine hydrochloride.

S. No.	Lab No./Date	Marking on sample packets	Batch No	Gross weight of sample received with plastic bottle(g)	Gross weight of remnant returned with plastic bottle(g)
1.	237 /Seizure/NDPS/02.08.2024	D1	BHS-24020208	127.0	97.6
2.	238 /Seizure/NDPS/02.08.2024	E1	BHS-24030223	132.9	92.3

Facsimile of seal "CHEMICAL EXAMINATION BY NEW CUSTOM HOUSE, MUMBAI" affixed on sealed remnant is as under.

*(Signature)*  
 (Rajesh Kumar Verma)  
 Assistant Chemical Examiner

**Rajesh Kumar Verma**  
 Assistant Chemical Examiner



*(Signature)*  
 (Jagat Singh Rana)  
 Chemical Examiner Gr. II

**JAGAT SINGH RANA**  
 Chemical Examiner Gr-II  
 नवीन सहायक निरीक्षक, मुंबई-०१,  
 New Custom House Laboratory, Mumbai-०१.



NCHLM/QR-51/F

*New Custom House Laboratory Mumbai*  
 Govt. of India, Ministry of Finance,  
 CBIC, Department of Revenue,  
 2<sup>nd</sup> floor, New Custom House, Old Building,  
 Mumbai -400001  
 Tel: 022-2275-7790/7793  
 Fax: 22610205  
 Email: [dycemumbai@gmail.com](mailto:dycemumbai@gmail.com)



TC-8580

Note: -

1. Result relate only to the Sample tested as received.
2. Reports shall not be reproduced except in full without approval of Joint director, New Custom House Laboratory, Mumbai.
3. This test report number must be quoted in all correspondence and summons.

The remnant sample (s) was/were packed in the cover/packets and sealed with seal of the "CHEMICAL EXAMINER NEW CUSTOM HOUSE, MUMBAI," and handed over to Shri/..... on .....

*W.S.*  
 05-08-2014  
 T.O., CBIC, Mumbai

Received by

*Jagat Singh Rana*

Signature Chemical Examiner

जगत सिंह राणा  
 JAGAT SINGH RANA  
 रासायनिक परीक्षक-कक्षा-२  
 Chemical Examiner Gr-II  
 नयाँ नयाँ कस्टम हाउस लैबोरेटरी, मुंबई-०१,  
 New Custom House Laboratory, Mumbai-01.



Panchnama dated 01.08.2024 drawn at CFS EFC Logistics India Pvt Ltd, Vill-Veshvi, Post- Dighode, Tal - Uran, Dist- Raigad, Navi Mumbai, Maharashtra-410207 in respect of examination of goods stuffed in Container No. MRSU4667298 covered under three Shipping Bills (SB) viz. SB No. 1592917 dated 11.06.2024, 2640988 dated 23.07.2024 and 1746621 dated 18.06.2024 pertaining to M/s Wellchem Pharma Pvt Ltd (IEC-AADCW0504D)

**PANCHA No. 1**

Name: Shri Rohit Subhash Daki, Age: 26 Years, Father's Name- Subhash Daki, Occupation: Service, Aadhar Card No. 5800 9301 3675, Address: Village & Post-Borkhar, Boricha Kotha, Taluka- Uran, Raigad, Maharashtra- 400702.

**PANCHA No. 2**

Name: Shri Pravin Harishchandra Bhagat, Age: 52 Years, Occupation : Service, Aadhar Card No. 6767 2171 1872, Address : Village- Khopate, , Post- Koproli, Taluka- Uran, Raigad, Maharashtra- 400702.

We, the above-mentioned persons, being called upon by one person who introduced himself as Shri Vibhor Kumar, Intelligence Officer, Directorate of Revenue Intelligence (DRI), Mumbai Zonal Unit (MZU), Mumbai by showing his Identity Card, presented ourselves near the gate of CFS EFS Logistics India Pvt Ltd located at Vill-Veshvi, Post-Dighode, Tal - Uran, Dist- Raigad, Navi Mumbai, Maharashtra-410207 at around 14:30 Hrs on 01.08.2024. Here, the said officer introduced us with other officers accompanying him as Shri D.D. Nair and Shri Satyanarayan Bishnoi, both Senior Intelligence Officer, DRI, MZU, Shri Nitesh Kumar and Shri Gaurav Gaur, both Intelligence Officer, DRI, MZU. The said officers identified themselves by showing their respective identity cards (hereafter referred to as 'the said officers'). The officers requested us to be witness to the examination proceedings of goods stuffed in Container No. MRSU4667298 kept in CFS EFC Logistics India Pvt Ltd and meant for export under Shipping Bill Nos. 1592917 dated 11.06.2024, 2640988 dated 23.07.2024 and 1746621 dated 18.06.2024, that they intended to do, to which we readily agreed.

After entering the premises of CFS EFC Logistics India Pvt Ltd we, the panchas, were introduced to the following persons who were called upon by the said officers to remain present during the examination process:

Sr. No.	Name of the Person	Designation and work profile
01	Shri Sachin Joshi	Yard Manager, CFS EFS Logistics India Pvt Ltd
02	Shri Pruthvin Shah	F-card holder (Card No.- 1990MUMB10758), Customs Broker, PN Shipping Agency
03	Shri Rajveer Anil Singh	Exporter and IEC Holder, Wellchem Pharma Pvt Ltd

P<sub>1</sub>-  
Rohit  
18/8/24

P<sub>2</sub>-  
*[Signature]*  
Pravin

Thereafter, the said officers once again explained the purpose of their visit to all the above-mentioned persons in front of we, the panchas. The said officers enquired from Shri Sachin Joshi, Yard Manager about the status and location of the container no. MRSU4667298, to which, it was informed by Shri Sachin Joshi that the said container containing goods, meant for export, covered under Shipping Bill Nos. 1592917 dated 11.06.2024, 2640988 dated 23.07.2024 and 1746621 dated 18.06.2024 has already been given LEO (Let Export Order), stuffed, sealed and is currently lying in open area in the warehouse designated for keeping the containers.

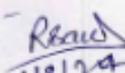
Thereafter, Shri Pruthvin Shah, representative of the Customs Broker, PN Shipping Agency, handed over the export documents pertaining to the goods stuffed in Container No. MRSU4667298 meant for export under Shipping Bill Nos. 1592917 dated 11.06.2024, 2640988 dated 23.07.2024 and 1746621 dated 18.06.2024. We, the Panchas, have put our dated signature on the said export documents in token of having seen and perused the same. It was observed by we, the panchas and the said officers that in the Shipping Bill Nos. 1592917 dated 11.06.2024, 2640988 dated 23.07.2024 and 1746621 dated 18.06.2024, description of goods indicated in respective Shipping bill is as tabulated below:

**Table-A**

Sr. No.	Shipping Bill No.	Goods Description	Quantity
1	1592917 dated 11.06.2024	Broncleer Syrup	800 Boxes
		CSC Syrup	800 Boxes
2	2640988 dated 23.07.2024	Trumaking 225	20 Boxes (10,00,000 Tablets)
		Tamol 225	5 Boxes (2,50,000 Tablets)
3	1746621 dated 18.06.2024	Crystal Pilar Cock	525 Nos
		Crystal Swan Cock	525 Nos
		Crystal Swan Long Cock	200 Nos

Thereafter, we the Panchas and the said officers along with above-mentioned persons went to the designated area in the warehouse where the above-mentioned Container i.e. MRSU4667298 was placed. On reaching near the container, it was observed by the officers and we the panchas that the doors of the said container was sealed with Customs Seal No. 4615391 and Shipping Agent Seal No. MLIN 1623806.

Thereafter, on the directions of the said officers, the said container, with the help of trailer, was taken to the weighment bridge for the purpose of weighment. Thereafter, weighment of the said container was done and weighment slip no. 23043 dated 01.08.2024

P1 -   
11/8/24

P2 -   
01/08/24

623

was generated. We, the Panchas have put our dated signature on the weighment slip pertaining to the Container No. MRSU4667298 in token of having witnessed the weighment of the cargo. The details of the Weighment Slip are as under:

Weighment Slip No.	23043
Weighment Date	01.08.2024
Container No.	MRSU4667298
Gross Weight	28460 kgs
Net Weight	24740kgs

Thereafter, the said container was placed on the trailer vehicle and taken to the warehouse of the said CFS for examination. Thereafter, on the direction of the officers, both the said seals of the said container were cut open and the said seals were put in a green colored envelope which was then sealed with DRI lac seal 17 in our presence. We, the Panchas, have put our dated signature on the DRI lac seal 17 in token of the envelope being sealed in our presence.

Thereafter, the doors of the said container no. MRSU4667298 was opened in presence of we, the panchas and the persons mentioned above. Thereafter, the said cargo pertaining to Shipping Bill Nos. 1592917 dated 11.06.2024, 2640988 dated 23.07.2024, 1746621 dated 18.06.2024 was destuffed and placed in a designated area in the warehouse of said CFS in presence of we the panchas and the persons mentioned above. On preliminary visual inspection on the basis of number and markings, it was found that there were four type of cartons/boxes. The type of cartons/boxes separated on the basis of number and markings is tabulated as below:-

**Table-B**

Sr. No.	Goods Description as per Marking	Quantity	Marking
1	Tramaking 225	20 Packages	1-20
2	Tamol X 225	5 Packages	1-5
3	Broncleer Syrup	800 Packages	1-800
4	CSC Syrup	800 Packages	801-1600
5	No description	8 Packages	Unmarked

A picture of marking on the above-mentioned cartons/boxes with respective marking is shown below:

P<sub>1</sub> -  
Rasch  
11/8/24

P<sub>2</sub> -  
[Signature]  
01/08/24

 <b>WIPRO HEALTH CARE LIMITED</b> 501, 5TH FLOOR, B'ROAD, WESTERN EXPRESS BUILDING, HILL ROAD, 1ST DIST. HO. VASAI - 401305, MUMBAI (INDIA)	
<b>SUPPLIER'S LABEL</b>	
Supply For:	Shree
Product Name:	TRAMAKING 225
Generic Name:	Tramadol & Codeinephel 225 mg
Storage Condition:	Store in cool & dry place. Protect from light.
Batch No.:	11
Mfg. Date:	11/2024 Exp. Date: 12/2025
No. of Strips:	1 of 20
Pack Type:	30 x 12.5 x 7.5 TABLETS
Packing Quantity:	10000 TABLETS
Gross weight of Strips:	WIPRO BTL
Net Wt.:	
Checked By:	Sanjay B. Desai

 <b>WIPRO HEALTH CARE LIMITED</b> 501, 5TH FLOOR, B'ROAD, WESTERN EXPRESS BUILDING, HILL ROAD, 1ST DIST. HO. VASAI - 401305, MUMBAI (INDIA)	
<b>SUPPLIER'S LABEL</b>	
Supply For:	Shree
Product Name:	TRAMOL - 225
Generic Name:	Tramadol & Codeinephel 225 mg
Storage Condition:	Store in cool & dry place. Protect from light.
Batch No.:	11
Mfg. Date:	06/2024 Exp. Date: 12/2025
No. of Strips:	1 of 5
Pack Type:	30 x 12.5 x 7.5 TABLETS
Packing Quantity:	10000 TABLETS
Gross weight of Strips:	Weight Btl
Net Wt.:	
Checked By:	Sanjay B. Desai

Picture of Marking on Cartons/boxes at Sr.No.1 of Table-B

Picture of Marking on Cartons/boxes at Sr.No.2 of Table-B

HANDLE WITH CARE	<b>PACKING SLIP</b>
	PRODUCT NAME: BROVOLTIP SYR
	BATCH NO: 8HS-2402022 C-BOX NO: 2431830
	MFG: 02/2024 EXP: 02/2027
	PACK SIZE: 100X08X330 ML (FOR EXPORT USE ONLY)

HANDLE WITH CARE	<b>PACKING SLIP</b>
	PRODUCT NAME: CSC SYR
	BATCH NO: 245240223 C-BOX NO: 21812000
	MFG: 02/2024 EXP: 02/2027
	PACK SIZE: 100X08X330 ML (FOR EXPORT USE ONLY)

Picture of Marking on Cartons/boxes at Sr.No.3 of Table-B

Picture of Marking on Cartons/boxes at Sr.No.4 of Table-B

Thereafter, the said officers, for ease of identification, the packages with white coloured plastic covering that were identical in appearance but not numbered/unmarked were serially numbered 1 to 8.

Thereafter, on directions of the said officers, the packages with Sl. No. 1-20 mentioned at Sl. No. 1 in Table B supposed to contain Tramaking 225, were cut open in presence of we the panchas and and the persons mentioned above. Upon opening all the packages, it was observed that all the 20 packages contained identical small boxes, which are black in color with detailed printed on it, supposed to contain strips of medicines. Further, it was observed that there were two types of packaging of these small boxes, packages at Sl. No. 1-4 had a hologram tape used for closing the small boxes and in packages with Sl. No. 5-20, plain transparent tape was used for closing the small boxes. A picture indicating distinction between both types of small boxes types is shown below:

P<sub>1</sub> -  
Rhand  
11/8/24

P<sub>2</sub> -  
[Signature]  
02/08/24

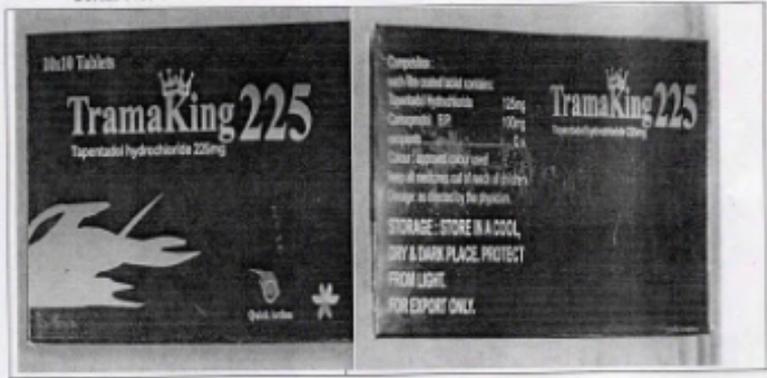


Picture of Tramaking 225 with hologram tape

Picture of Tramaking 225 with plain tape

Thereafter, Shri Rajveer Anil Singh and the representative of CHA informed the said officers that each package containing Tramaking-225 has 500 small boxes, each containing 10 strips of 10 tablets each of Tapentadol hydrochloride 225 mg. The said officers, in presence of we the panchas and the person mentioned above started opening the black coloured small boxes contained in the 20 packages in serial order i.e. 1-20. The contents and details of the black coloured boxes i.e. strips containing tablets of Tapentadol hydrochloride 225 mg is shown as below. As per description on boxes as well as on strips of tablets, the composition of Tramaking-225 is Tapentadol Hydrochloride 125 mg and Carisoprodol B.P. 100 mg.

Serial No. 1-4



P. - R. R. Singh  
1/8/20

P. R. Singh  
01/08/20



Thereafter, on directions of the said officers, the packages with Sl. No. 1-5 mentioned at Sl. No. 2 in Table B supposed to contain Tamol X 225, were cut open in presence of we the panchas and the persons mentioned above. Upon opening all the packages of Tamol X - 225, it was observed that all the 5 packages contained identical green and white coloured boxes supposed to contain strips of medicines. Thereafter, Shri Rajveer Anil Singh and the representative of CHA informed the said officers that each package containing Tamol X-225 has 500 boxes, each containing 10 strips of 10 tablets each of Tapentadol hydrochloride 225 mg. The said officers, in presence of we the panchas and the person mentioned above started opening the green and white coloured boxes contained in the 5 packages in serial order i.e. 1 to 5. As per description on boxes, the composition of Tamol X 225 is Tapentadol Hydrochloride 100 mg and Carisoprodol B.P. 125 mg. The pictures displaying the contents of the boxes is shown below:

P. -  
R. Baid  
1/8/24

P. -  
[Signature]  
1/8/24



Thereafter, on directions of the said officers, the packages with Sl. No. 1-8 mentioned at Sl. No. 5 in Table B supposed to contain Crystal Pillar Cock, Crystal Swan Cock and Crystal Swan Cock Long were cut open in presence of we the panchas and the persons mentioned above. Upon opening all the packages, it was observed that there were three types of packaging. The said 8 packages contained the goods as declared in Table B above. The contents and details of the all type of Cock is shown as below.

#### Crystal Swan Cock



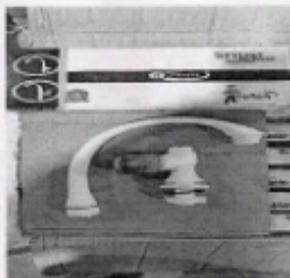
P<sub>1</sub> - Read  
1/18/20

P<sub>2</sub> [Signature]  
02/10/20

Crystal Pilar Cock



Crystal Swan Cock Long



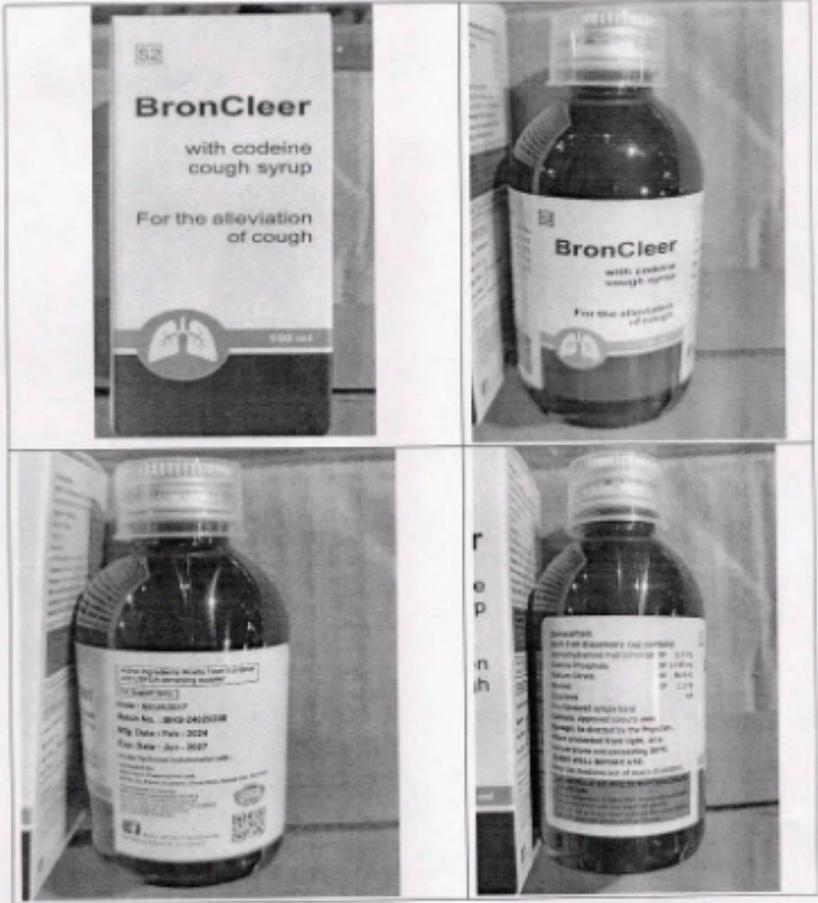
Thereafter, on directions of the said officers, the packages with Sl. No. 1-800 mentioned at Sl. No. 3 in Table B containing Broncleer Syrup, were cut open in presence of we the panchas and and the persons mentioned above. Upon opening all the packages of Broncleer Syrup, it was observed that all the 800 packages contained identical White coloured boxes supposed to contain 100 ml bottle containing cough syrup.

Thereafter, Shri Rajveer Anil Singh and the representative of CHA informed the said officers that each package supposed to contain Broncleer Syrup has 100 bottles of 100 ml, each containing 100 ml of Cough syrup. The said officers, in presence of we the panchas and the person mentioned above started opening the white coloured boxes contained in the 800 packages in serial order i.e. 1 to 800. The composition as printed on bottle and package stated that each 5 ml dispensary cup contains: Diphenhydramine Hydrochloride BP 13.5 mg, Codeine Phosphate BP 11.95 mg, Sodium Citrate BP 54.4 mg, Menthol BP 1.1 mg. The

P<sub>1</sub> - Rajveer  
1/8/2024

P<sub>2</sub> - [Signature]  
21/10/2024

contents and details of the white coloured boxes i.e. 100 ml bottles of cough syrup is shown as below.



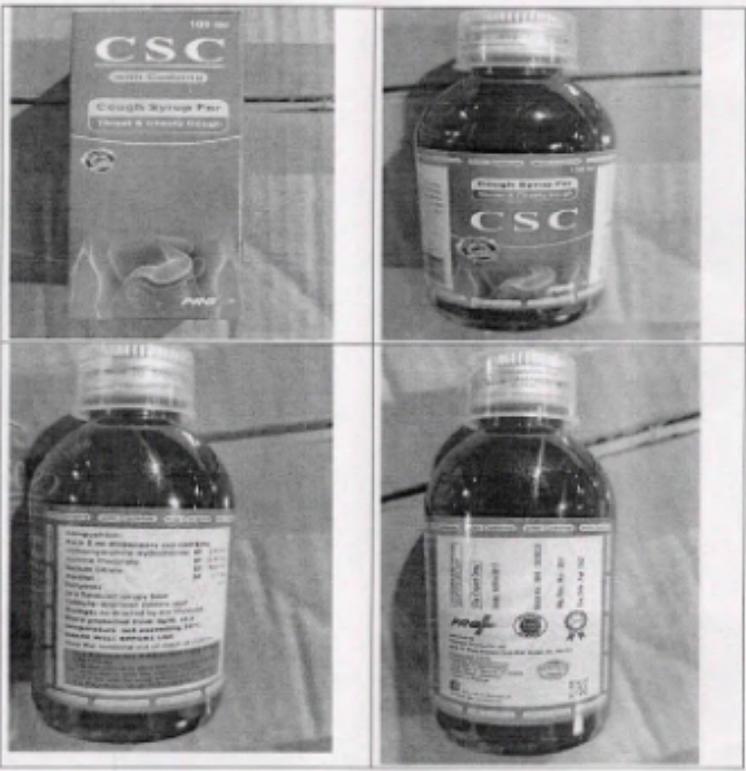
Thereafter, on directions of the said officers, the packages with Sl. No. 801-1600 mentioned at Sl. No. 4 in Table B supposed to contain CSC Syrup, were cut open in presence of we the panchas and and the persons mentioned above. Upon opening all the packages of

P. -  
R. Saw  
1/8/24

P. -  
[Signature]  
6/8/24

CSC Syrup, it was observed that all the 800 packages contained identical blue and white coloured boxes supposed to contain 100 ml bottle containing cough syrup.

Thereafter, Shri Rajveer Anil Singh and the representative of CHA informed the said officers that each package containing CSC Syrup has 100 bottles of 100 ml, each containing 100 ml of Cough syrup. The said officers, in presence of we the panchas and the person mentioned above started opening the blue and white coloured boxes contained in the 800 packages in serial order i.e. 801 to 1600. The composition as printed on bottle and package stated that each 5 ml dispensary cup contains: Diphenhydramine Hydrochloride BP 13.5 mg, Codeine Phosphate BP 11.95 mg, Sodium Citrate BP 54.4 mg, Menthol BP 1.1 mg. The contents and details of the blue and white coloured boxes i.e. 100 ml bottles of cough syrup is shown as below.



P<sup>1</sup> - Read  
1/1/12

P<sup>2</sup> [Signature]

The officers then, in presence of we the panchas and the above mentioned persons, selected one package having no. 2 from packages no. 1 to 4 of Tramaking 225 and one package having no. 8 from packages no. 5 to 20 of Tramaking - 225, mentioned at Sl. No. 1 of table B above. The officer took two strip of 10 tablets as representative samples from these selected package and put each in orange colored paper envelopes which were marked as 'A1', 'A2' for samples drawn from package no. 2 and 'B1', 'B2' for samples drawn from boxes from package no. 8.

The similar exercise was repeated for packages mentioned at Sl. No. 2 of the Table B above i.e. Tamol X 225. The officers, in presence of we the panchas and the above mentioned persons, selected one package having no. 3 from packages no.1 to 5 of Tamol X 225, took two strip of 10 tablets as representative samples and put them in orange colored paper envelopes which were marked as 'C1', 'C2'.

Thereafter, the said officers took two representative samples from 1 selected package having no. 140 out of 800 packages of Broncleer Syrup mentioned at Sl. No. 3 of the Table B above, took them as representative samples and put each in orange colored paper envelopes which were marked as 'D1', 'D2'. Thereafter, the said officers took two representative samples from 1 selected package having no. 818 out of 800 packages of CSC Syrup mentioned at Sl. No. 4 of the Table B above, took them as representative samples and put each in orange colored paper envelopes which were marked as 'E1', 'E2'. Finally, the said officers randomly selected two Cocks of each type i.e. Pilar/Swan/Swan Long from the packages mentioned at Sl. No. 5 of the Table B above, took them as representative samples and put them in green colored paper envelopes which were marked as 'F1', 'F2'.

All the above said samples were sealed with DRI lac seal No. 17 and we the Panchas have put our dated signature on the said samples in token of having witnessed the sealing of the said samples.

Thereafter, all the packages were repacked and arranged in the said container i.e. MRSU4667298 as they were placed earlier. Thereafter, in our presence and the persons mentioned above, the container was sealed with Indian Customs bottle seal no. 4615466. Then the said container containing goods mentioned in Table B above (after withdrawal of representative samples) was handed over to the Yard Manager, EFC Logistics Pvt Ltd CFS, for safe custody. Thereafter, it was informed to Yard Manager, that any movement, within or out of the CFS, in respect of the subject goods shall not be allowed without prior communication with the DRI, Mumbai Zonal Unit and that till then, the said container has to be kept in CCTV surveillance all time.

The Panchnama that started at around 14:30 Hrs. on 01.08.2024 concluded at around 23:45 Hrs on the same day. The entire proceedings, as mentioned in this Panchnama, was conducted in a peaceful manner and no damage to any property was done during the examination. The above Panchnama, running through 12 pages was typed on the laptop

P<sub>1</sub> -  
Rashed  
1/8/24

P<sub>2</sub> [Signature]  
01/08/24

brought by the said officers. We, the Panchas, have read over the said proceedings typed and printed on 12 pages and find that it has been correctly recorded.

Pancha No. 1

Rohit Subhash Daul  
1/8/24

Drawn by me:

Vibhor Kumar  
01/08/2024

(Vibhor Kumar)  
Intelligence Officer,  
DRI, Mumbai Zonal Unit

Pancha No. 2

Pradip Ravin H.  
01/8/24  
(Pradip Ravin H.)

Pruthviraj J. Shah & co. caty.  
01/08/24

P. No shipping Agency.

Pradip Mahadev Mehetre  
01/08/2024

Pradip Mahadev Mehetre.  
Yard - mamsar.

I was present during the  
entire course of Benchname  
Proceeding.

Kasveer Anand Singh  
1/8/2024

KASVEER ANAND SINGH  
Wellchem Pharma Pvt. Ltd.  
Director.

Statement of Shri Rajveer Anil Singh, Director of M/s Wellchem Pharma Pvt Ltd (IEC-AADCW0504D) having its office at 1<sup>st</sup> Floor, Plot No. 35, Office No. 01, Gorai Ruby CHSL, RDP1, Gorai-2, Borivali (W), Maharashtra-400091 aged 33 years, having personal Mobile No. 93214-77226, recorded under Section 108 of the Customs Act, 1962 in the office of the Special Intelligence and Investigation Branch (Exports), situated at 4<sup>th</sup> floor, B-403, Jawaharlal Nehru Custom House, Nhava Sheva, Dist. Raigad, Maharashtra-400 707 on 03.09.2023.

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I present myself against the receipt of Summons No. CBIC-DIN-20240978NT00006656B2 dated 02.09.2023<sup>4</sup> issued by Shri Sudhir D. Jadhav, Superintendent, SIIB (X), Jawaharlal Nehru Custom House, Nhava Sheva, Dist. Raigad, Maharashtra - 400 707, under his seal and signature. I have been explained the provisions of Section 108 of the Customs Act, 1962, giving false evidence under this enquiry is an offence punishable under Section 230 of the Bhartiya Nyaya Sanhita, 2023 (BNS)., that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of Section 108 of the Customs Act, 1962, I am giving my true and voluntary statement as follows:

My name is Rajveer Anil Singh, aged 33 years. I am the Director of M/s Wellchem Pharma Pvt Ltd (IEC-AADCW0504D) having its office at 1<sup>st</sup> Floor, Plot No. 35, office No. 01, Gorai Ruby CHSL, RDP1, Gorai-2, Borivali (W) and my residential address S/O Anil Singh, D 9 Flat No. 76, Asmita Jyoti Co-op HSG Society, Charkop Naka Junction, Malad West, Near Fire Brigade, Mumbai-400095. My Aadhar Card number is 7944-5717-8939, my PAN is DLGPS9937C and my Mobile No: is 93214-77226. I am submitting copies of my Aadhar Card and PAN card as proof of my identity. I have completed my graduation in Commerce from Mumbai. I can read, understand and write English and Hindi languages. I am requesting the officer to type my statement on the computer as per my say. I am residing with my family at the above address. Our firm has a Current Account No. 922020036744999 in Axis Bank, MIDC Andheri, Mumbai Maharashtra.

Q1. Please give a business brief about your firm M/s Wellchem Pharma Pvt Ltd (IEC-AADCW0504D)?

Ans. Our firm is established in the year 2021. It is a private Ltd firm. Myself & Anash Patel are present directors. The firm for the purpose of doing business relating to medicines. Our firm gets the order from overseas buyers and we export the goods as per overseas buyers' requirements by procuring it from the manufacturer. We only deal in exports/

Q.2 How do you manage your export business?

Ans: We have a 04 staff. We are 02 directors managing the business. I generally look after the overseas buyer requirement, marketing and internal management. We also sell in the domestic market.

Q.3. Are you aware, why you have been called?

Yes Sir. For the investigation forwarded by DRI, Mumbai for the goods covered under Shipping Bill No. 2640988 dated 23.07.2024, 1592917 dated 11.06.2024 & Shipping Bill No. 1746621 dated 18.06.2024.

Received  
Rajveer Singh  
03/09/2024

Q.4 From where you get the goods covered under Shipping Bill No. 2640988 dated 23.07.2024, 1592917 dated 11.06.2024 & Shipping Bill No. 1746621 dated 18.06.24?

Ans:

- a. For the Shipping bill No. 2640988 dated 23.07.2024- The goods have been procured from the M/s Gujrat Pharmaceuticals, Godhra-Vejalpur Road, Chikhodra, Ghodhara-389001. The supplied goods were Tamol X225 & Tramaking 225.
- b. For the Shipping bill No. 1592917 dated 23.07.2024- The goods were manufactured by the M/s Bon-Heur Pharmaceuticals, Haridwar-249403. The goods are "Broncleer Syp". It's Codeine Phosphate, Diphenhydramine HCL, Sodium Citrate & Menthol Syrup.
- c. For the Shipping bill No. 1746621 dated 18.06.2024- The goods were procured from the Arnav Enterprises, Mumbai. The impugned goods were Crystal Swan Cock, Crystal Pillar Cock & Crystal Swan Log Cock.

Q5. Do you have ADC NOC for the present consignment Pharma Consignment?  
Ans- Yes, Sir. We have ADC NOC. I am submit the same.

Q6. What was ordered from M/s Gujrat Pharmaceuticals? Please submit the purchase order.

Ans- Sir, its our regular supplier. Hence, telephonic order was placed.

Q7. How did you receive the goods covered under shipping bill No. 2640988 dated 23.07.2024 from the manufacturer?

Ans- Sir, goods were directly shifted from M/s Gujrat Pharmaceuticals to EFC logistics CFS. I am submitting the copy of e-way bills.

Q.8. Now I am showing the Test report dated 07.08.2024, wherein it is stated that declared goods " Tamol X225" - having declared composition " Tapentadol HCL & Carisoprodol" were actually found as "Pregablin" & Carisoprodol". What do you want to say about it.?

Ans: Sir, I have seen the report & signing the report as a token of having seen it.

Q.9. What is " Pregablin"? Are there any restrictions on the drug? What is the end use of it?

Ans- It's a painkiller and used for pain caused due to nervous system. There are no any restrictions for these drug for export and domestic sell.

Q.10. What is the purpose of adding "Pregablin" instead of Tapentadol HCL in Tamol X225?

Ans- Sir, I think, it's mistake from manufacturer during the preparation of TamolX225.

Q.11. Is Pregablin+ Carisoprodal combination is allowed by Drug regulatory authorities?

Ans- Sir, as per my knowledge, there is no any specific combination of Pregablin+ Carisoprodal.

Q12. Who is the responsible for this mis-declaration of composition of Tamol X 225?

  
02/08/2024

Ans- Sir, manufacturer is solely responsible. However, there was pressure from my side for the achieving the deadline of manufacturing.

Q.13. Are the other two shipments i.e. Shipping bill No. 1592917 dated 23.07.2024- For the Shipping bill No. 1746621 dated 18.06.2024?

Ans- Yes Sir. It's a genuine consignment and I am submitting all the related documents of it.

Q.14. Before filing the shipping bills, are mandatory compliances were checked regarding the misdeclared Drug? Who is the responsible person for the checking the same?

Ans- Sir, sample of Tamol was tested after the production. The same were tested positive as per declaration. However, there may be some preparation/ cleaning mistake from the labourers of M/s Gujrat Pharmaceuticals. As the production of Pregablin was also going on there. Mr Sohel (Mob No.-99246-99010) of M/s Gujrat Pharmaceuticals is responsible person of M/s Gujrat Pharmaceuticals.

Q.15. Have you exported the Tamol X 225/ Termaking before this shipment? How can you prove that the mistake of mis-declaration in terms of composition didn't happened earlier export consignment?

Ans- Sir, we have samples of previous export. I am ready to test the same, if required. Further, no any objection has raised by the overseas buyer regarding the exported goods.

Q.16. For previous shipment of Tamol & Tramaking, form where you purchased the goods?

Ans- Yes sir, we are regular customer of M/s Gujrat Pharmaceuticals. In past , we have purchased the pharma products from the them.

Q.17. What's your profit margin in the present consignment? Please justify your declared value and substantiate the same with documentary evidence

Ans: We normally take 10-15% margin of profit depending upon customer to customer. In present consignment, we have taken margin of 15%.

Q.18. What will be the total cost for per tablet for making the combination Pregablin + Carisoprodol ? And Tamol?

Ans- Sir costing is depends upon raw material, quantity of production and packing material. In the present shipment, manufacturing cost of Tamol is Rs 4 per tablet. For the combination of Pregablin + Carisoprodol must be around Rs 2 to Rs 2.5.

Q.19. Does the M/s Gujarat Pharaceuticals have product permission for making the Pregablin Tablets ?

Ans- Yes sir. The said supplier has product permission issued by FDA, Gujarat. I am submitting the same.

Q.20. Tell me about the payment terms of your shipment?

Ans: We have paid 50% payment to manufacturer. Further, I have received 20% advance (5000 USD) from the overseas buyer. All transactions are made through this Bank account.

*Rajiv Singh*  
02/09/2024

Q.21. In all past exports BRC has been received from the overseas buyer?

Ans. In our all past exports, most of the BRCs have been received from overseas buyers.

Q.22. What do you want to say about the classification of the "Pregablin + Carisoprodol". Under which CTH, it will fall?

Ans- Sir, it should fall in the category of painkiller. It's combination of painkiller. So, it should fall in the CTH as tapentadol i.e. 30049099.

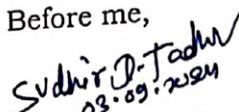
Q.23. Do you have anything else to say?

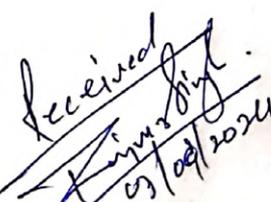
Ans: Our shipment is very urgent. It is requested that our consignment may please be released at the earliest to avoid the cancellation of the export order. It is incurring demurrage and detention charges on a daily basis. Please consider the case on merit for the speedy release of shipment.

The above statement of mine running into 01-04 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 - 400 707 as per my say and as per my request and I certify that 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. My statement is correctly recorded as per my say.

  
(Rajveer Anil Singh)  
Director,  
M/s Wellchem Pharma Pvt Ltd  
(IEC-AADCW0504D)

Before me,

  
03.09.2024  
(Sudhir D. Jadhav)  
SIIB (X), JNCH.

  
Received  
03/09/2024