

| | |
|---|---|
|  | <p>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 -400 707 NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707</p> |
|---|---|

F. No.- CUS/ASS/AMND/2441/2025-CEAC

| | |
|---|--|
| DIN: 20260278 NT 000000 BFFD | |
| आदेश की तिथि Date of Order | : 06.02.2026 |
| जारी किए जाने की तिथि Date of Issue | : 06.02.2026 |
| आदेश सं. Order No. | 381 /2025-26/आयुक्त/सीईएसी/एनएस-II/सीएसी/जेएनसीएच : 381 /2025-26/Commissioner/CEAC/NS-II/CAC/JNCH |
| पारितकर्ता Passed by | श्री गिरिधर जी. पई Sh. Giridhar G. Pai : आयुक्त, सीमाशुल्क (एनएस-II), जेएनसीएच, न्हावाशेवा Commissioner of Customs (NS-II), JNCH, Nhava Sheva |
| पक्षकार (पार्टी)/नोटिसी का नाम Name of Party/Noticee | मै. ड्यूक्स एक्सपोर्ट्स (आईईसी नंबर 0398052701) : M/s. Dukes Exports (IEC NO. 0398052701) |

मूल आदेशORDER-IN-ORIGINAL

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

The copy of this order in original is granted free of charge for the use of the person to whom it is issued.

2. इस आदेश से व्यथित कोई भी व्यक्ति सीमाशुल्क अधिनियम, १९६२ की धारा १२९ए के तहत इस आदेश के विरुद्ध सी ई एस टी ए टी, पश्चिमी प्रादेशिक न्यायपीठ (वेस्ट रीजनल बेंच, ३४, पी. डी. मेलोरोड, मस्जिद (पूर्व), मुंबई- ४००००९ को अपील कर सकता है, जो उक्त अधिकरण के सहायक रजिस्ट्रार को संबोधित होगी।

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

3. अपील दाखिल करने संबंधी मुख्य मुद्दे:-

Main points in relation to filing an appeal: -

| | |
|--|---|
| फार्म Form | : फार्म नं. सीए-3, चार प्रतियों में तथा उस आदेश की चार प्रतियाँ, जिसके खिलाफ अपील की गयी है (इन चार प्रतियों में से कम से कम एक प्रति प्रमाणित होनी चाहिए) Form No. CA-3 in quadruplicate and four copies of the order appealed against (at least one of which should be certified copy) |
| समय सीमा Time Limit | : इस आदेश की सूचना की तारीख से तीन महीने के भीतर Within 3 months from the date of communication of this order. |
| फीस Fee | : (क) एक हजार रुपये—जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम पाँच लाख रुपये या उस से कम है। (a) Rs. One Thousand - Where amount of duty & interest demanded & penalty imposed is Rs. 5 Lakh or less. (ख) पाँच हजार रुपये— जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम पाँच लाख रुपये से अधिक परंतु पचास लाख रुपये से कम है। (b) Rs. Five Thousand - Where amount of duty & interest demanded & penalty imposed is more than Rs. 5 Lakh but not exceeding Rs. 50 lakh (ग) दस हजार रुपये—जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम पचास लाख रुपये से अधिक है। (c) Rs. Ten Thousand - Where amount of duty & interest demanded & penalty imposed is more than Rs. 50 Lakh. |
| भुगतान की रीति Mode of Payment | : क्रॉस बैंक ड्राफ्ट, जो राष्ट्रीयकृत बैंक द्वारा सहायक रजिस्ट्रार, सी ई एस टी ए टी, मुंबई के पक्षमें जारी किया गया हो तथा मुंबई में देय हो। A crossed Bank draft, in favour of the Asstt. Registrar, CESTAT, Mumbai payable at Mumbai from a nationalized Bank. |
| सामान्य General | : विधि के उपबंधों के लिए तथा ऊपर यथा संदर्भित एवं अन्य संबंधित मामलों के लिए, सीमाशुल्क अधिनियम, १९६२, सीमाशुल्क (अपील) नियम, १९८२ सीमाशुल्क, उत्पादन शुल्क एवं सेवा कर अपील अधिकरण (प्रक्रिया) नियम, १९८२ का संदर्भ लिया जाए। For the provision of law & from as referred to above & other related matters, Customs Act, 1962, Customs (Appeal) Rules, 1982, Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982 may be referred. |

इस आदेश के विरुद्ध अपील करने के लिए इच्छुक व्यक्ति अपील अनिर्णीत रहने तक उस में माँगे गये शुल्क अथवा उद्गृहीत शास्ति का ७.५ % जमा करेगा और ऐसे भुगतान का प्रमाण प्रस्तुत करेगा, ऐसा न किये जाने पर अपील सीमाशुल्क अधिनियम, १९६२ की धारा १२९ के उपबंधों की अनुपालना न किये जाने के लिए नामंजूर किये जाने की दायी होगी।

Any person desirous of appealing against this order shall, pending the appeal, deposit 7.5% of duty demanded or penalty levied therein and produce proof of such payment along with the appeal, failing which the appeal is liable to be rejected for non-compliance with the provisions of Section 129 of the Customs Act 1962.

Subject:- Request for Conversion of Shipping Bills from Scheme-Drawback (Scheme Code-19) to Scheme-Drawback & RoSCTL (Scheme Code-60) by M/s Dukes Exports - Reg.

M/s. Dukes Exports, IEC No. 0398052701, located at 6TH FLOOR, OFFICE NO.3 HUB TOWN SOLARIS, N.S. FADKE MARG, FLYOVER, ANDHERI EAST, MUMBAI, MUMBAI SUBURBAN, MAHARASHTRA 400 069 (hereinafter referred to as 'the exporter') has requested for conversion of ten (10) no's of shipping bills from Scheme-Drawback (Scheme Code -19) to Scheme-Drawback & RoSCTL (Scheme Code - 60), details of which are tabulated below:-

Table - I

| Sl. No. | Shipping Bill No. | Shipping Bill date | LEO Date | Scheme in which SB filed | Scheme Code to which conversion sought |
|---------|-------------------|--------------------|------------|--------------------------|--|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 1 | 5050978 | 04.10.2021 | 16.10.2021 | 19 | 60 |
| 2 | 5381591 | 19.10.2021 | 21.10.2021 | 19 | 60 |
| 3 | 5387889 | 19.10.2021 | 21.10.2021 | 19 | 60 |
| 4 | 5405637 | 20.10.2021 | 22.10.2021 | 19 | 60 |
| 5 | 5892210 | 10.11.2021 | 11.11.2021 | 19 | 60 |
| 6 | 5894012 | 10.11.2021 | 11.11.2021 | 19 | 60 |
| 7 | 5897115 | 10.11.2021 | 11.11.2021 | 19 | 60 |
| 8 | 5940020 | 12.11.2021 | 13.11.2021 | 19 | 60 |
| 9 | 5954040 | 12.11.2021 | 13.11.2021 | 19 | 60 |
| 10 | 5953138 | 12.11.2021 | 13.11.2021 | 19 | 60 |

2. The exporter vide their submission dated 02.08.2025, inter-alia, stated that they are one of the top exporters of Garments items to Middle East, Europe and various other countries. They have Star Export House status having pan India presence. They are doing exports from INNSA1 custom from 2021 under RoSCTL, and the same was pending for scroll generation even after the EGM was filed successfully. They have further stated that from 2021 onwards some Shipping Bills are pending for disbursement of RoSCTL as they were not able to file the same under RoSCTL when the scheme was introduced initially in 2021.

3. Following the principles of natural justice, personal hearing was granted on 24.12.2025. Shri. Bhavesh S. Kamdar, Proprietor, M/s. Dukes Exports, appeared for personal hearing and reiterated their request for conversion of 10 shipping bills and relied upon their submissions made on 02.08.2025.

DISCUSSIONS AND FINDINGS

4. I have carefully gone through the request made by the exporter vide their submissions dated 02.08.2025 alongwith annexure for amendment by way of conversion of shipping bills from Scheme-Drawback (Scheme Code-19) to Scheme-

Drawback & RoSCTL (Scheme Code - 60), and the relevant provisions of Customs Act, 1962, which govern the conversion of shipping bills.

5. In the instant case, I find that the exporter has applied for conversion of 10 no's of shipping bills as detailed in Table-I above and the issue to be decided is whether the exporter is eligible for amendment sought by them for conversion of said shipping bills for which Let Export Orders were granted from 16.10.2021 to 13.11.2021, from Scheme-Drawback (Scheme Code-19) to Scheme-Drawback & RoSCTL (Scheme Code - 60).

6. Conversion of shipping bills is governed by Section 149 of the Customs Act, 1962. In the instant case, Let Export Orders were granted from 16.10.2021 to 13.11.2021. Therefore, Section 149 of the Customs Act with effect from 01.08.2019 is reproduced as under:

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

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

7. Further, I find that Export Entry (Post export conversion in relation to instrument based scheme) Regulations, 2025, have been notified vide Notification No. 21/2025-Customs (N.T.) dated 03.04.2025. The relevant provisions of the said regulations are as under:

Regulation 2 (1)(b):

"(b) "conversion" means amendment of the declaration made in the export entry to any one or more instrument based scheme, after the export goods have been exported

Regulation 2 (1)(c):

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

Regulation 2 (1)(d):

(d) "instrument based scheme" means a scheme involving utilisation of instrument referred to in explanation 1 to sub-section (1) of section 28AAA of the Act;

Regulation 3(2):

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

Regulation 4(e):

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

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

***Explanation 1** : For the purpose of this sub-section, “instrument” means any scrip or authorization or license or certificate or such other document, by whatever name called, issued under the Foreign Trade (Development and Regulation) Act, 1992 with respect to a reward or incentive scheme or duty exemption scheme or duty remission scheme or such other scheme bestowing financial or fiscal benefits, which may be utilized under the provisions of this act or the rules made on notifications issued thereunder”.*

7.1 From the above provisions it emerges that for export entries filed prior to 22.02.2022, the request for conversion shall be determined under the Export Entry (Post Export Conversion in relation to Instrument Based Scheme) Regulations, 2025 and the time limit of one year shall be from the date on which these Regulations have come into force i.e., 03.04.2025. A conjoint reading of these provisions indicates that the regulations apply only to such shipping bills which were filed in relation to instrument based scheme, or under drawback or for fulfilment of any export obligation or combination thereof and the request for amendment in the shipping bill is for conversion to any other or one or more instrument-based scheme. Further, as per Explanation 1 of section 28AAA of the Customs Act, 1962, instrument-based scheme includes Advance License, EPCG, RoDTEP, RoSCTL etc.

7.2 In the instant case, the Shipping Bill, as detailed in Table-I, was filed during October / November 2021 and Conversion is sought from Scheme-Drawback (Scheme Code -19) to Scheme-Drawback & RoSCTL (Scheme Code - 60). Thus, I find that the Export Entry Regulations 2025 are applicable to the instant case. Accordingly, I proceed to decide the application for conversion under these Regulations.

8. Regulations 3 and 4 of the Export Entry (Post export conversion in relation to instrument based scheme) Regulations, 2025 prescribe the manner and time for applying for conversion and the conditions and restrictions for conversion respectively. These are reproduced below.

Regulation 3. Manner and time limit for applying for post export conversion of export entry. -

(1) The application for conversion shall be filled by an exporter in writing within one year from the date of clearance of goods under sub-section (1) of section 51

or section 69 of the Act or from the date of entry made under section 84 of the Act, as the case may be:

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

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

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

(3) Where filing of an application under sub-regulation (1) was prevented due to stay or an injunction passed by any court or tribunal, then, in computing the period specified therein, the period of continuance of the stay or order, the day on which it was issued or made, and the day on which it was withdrawn, shall be excluded.

(4) The jurisdictional Commissioner of Customs, may, in his discretion, authorize the conversion of export entry, subject to the following, namely: -

(a) on the basis of documentary evidence, which was in existence at the time the goods were exported;

(b) subject to conditions and restrictions for conversion provided in regulation 4;

(c) on payment of a fee in accordance with Levy of fees (Customs Documents) Regulations, 1970.

(5) Subject to the provision of sub-regulation (1), the jurisdictional Commissioner of Customs shall, where it is possible so to do, decide every application for conversion within a period of thirty days from the date on which it is filed.

Regulation 4. Conditions and restrictions for conversion of Shipping Bill. —

(1) The conversion of shipping bill and bill of export shall be subject to the following conditions and restrictions, namely: -

(a) fulfilment of all conditions of the instrument-based scheme to which conversion is being sought;

(b) the exporter has not availed or has reversed the availed benefit of the instrument-based scheme from which conversion is being sought or reversed

the amount of drawback or any other benefit, in case drawback or such scheme is not admissible in the scheme to which conversion is being sought, as the case may be;

(c) no condition, specified in any regulation or notification, relating to presentation of shipping bill or bill of export in the Customs Automated System, has not been complied with;

(d) no contravention has been noticed or investigation initiated against the exporter under the Act or any other law, for the time being in force, in respect of such exports;

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

9. Considering the fact that the said Shipping Bill was granted LEO prior to 22.02.2022, a conjoint reading of Section 149 of the Customs Act, 1962 and the Export Entry (Post export conversion in relation to instrument based scheme) Regulations, 2025, provides for the following criteria for conversion of shipping bills-

- A. The application for conversion shall be filed in writing within a period of one year from the date of order for clearance of goods. Further, in the case where export entry is filed before the 22nd February, 2022, the period of one year shall be reckoned from the date on which these regulations have come into force.
- B. Conversion of the shipping bill may be authorized on the basis of documentary evidence, which was in existence at the time the goods were exported,
- C. On payment of a fee in accordance with Levy of fees (Customs Documents) Regulations, 1970, as amended,
- D. All conditions of the instrument-based scheme to which conversion is being sought should be fulfilled,
- E. Exporter has not availed or has reversed the availed benefit of the instrument-based scheme from which conversion is being sought,
- F. All conditions relating to shipping bill have been complied with,
- G. No contravention noticed against the shipping bill,
- H. Shipping bill Conversion shall be allowed from one instrument-based scheme, or drawback to another instrument-based scheme.

10. Now, I proceed to examine the shipping bills (as detailed in Table-I) in terms of each of the criteria as given above.

A. The application for conversion shall be filed in writing within a period of one year from the date of order for clearance of goods and where an export entry is filed prior to 22nd February, 2022, the period of one year specified under sub-regulation (1) shall be reckoned from the date on which these regulations have come into force:

As discussed above, I find that the issue related to the time limit for making conversion application has already been regularised in the Export Entry Regulations 2025. In the instant case, since the export entry in respect of the Shipping bills mentioned in Table-I above is prior to 22.02.2022 and the application is being considered within the period of one year from the date on which the Export Entry Regulations, 2025 have come into force, i.e., 03.04.2025, the application is well within the prescribed time limit in terms of Regulation 3(2) of the said Regulations.

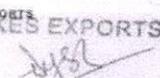
B. Conversion of the shipping bill may be authorized on the basis of documentary evidence, which was in existence at the time the goods were exporter:

(a) The exporter has requested for conversion of the impugned Shipping Bill from Scheme-Drawback (Scheme Code -19) to Scheme-Drawback & RoSCTL (Scheme Code-60). The Customs Risk Management System (RMS) provides Assessment/Examination instructions based on the risk profile of the consignment such as Port or Country of discharge/ Nature of goods/ Export incentives/Scheme Chosen/Profiles of the Exporters/ Alerts inserted against IEC etc. declared in the Shipping Bills. However, considering that the exporter had filed the shipping bills under Scheme-Drawback (Scheme Code -19), the RMS processing would not be affected even if the shipping bills were filed Scheme-Drawback & RoSCTL (Scheme Code - 60).

(b) Further, I find that Ministry of Textiles vide Notification No.14/26/2016-IT dated 08.03.2019 has notified the scheme for Rebate of State and Central Taxes and Levies (RoSCTL) on export of garments and made-ups. In the said notification, it has been clarified that "An exporter has to make a conscious choice to opt for ROSCTL scheme by making claim for rebate in acceptance of the scheme's terms and conditions while declaring the relevant scheme code for RoSCTL at the time of filing of the shipping bills. Such filing of shipping bills would be the exporter's self-declaration that he is eligible for the rate and rebate in as much as exporter has not claimed and shall not claim the credit/rebate/refund/reimbursement of the specific taxes that comprise the rebate of State levies and Central Levies under any other mechanism".

(c) In this regard, it is pertinent to mention that the RoSCTL scheme had been continued retrospectively w.e.f. 01.01.2021 till 31.03.2024 vide Ministry of Textile Notification F. No. 12015/11/2020-TTP dated 13.08.2021 against exports of garments and made-ups falling under Chapters 61, 62 and 63 in exclusion of RoDTEP and thereafter the RoSCTL scheme was further continued for a period of 2 years beyond 1st April 2024 and up to 31st March 2026 for apparel/garments (under Chapter 61 and 62) and Made-ups (under Chapter 63) in exclusion of RoDTEP for these Chapters vide Notification dated 08.02.2024 vide F. No. 12015/11/2020-TTP.

(d) In the instant case, on perusal of the shipping bill, I find that the exporter has made an export declaration "Shipment under DBK/ROSTL" in two Shipping Bills and "Shipment under DBK/RODTEP" in remaining eight Shipping Bills. A snapshot of Shipping Bill No. 5050978 dated 04.10.2021 and Shipping Bill No. 5381591 dated 19.10.2021 respectively are being reproduced for ready reference:-

| EXPORT INVOICE | | | | | | | | | | ORIGINAL FOR RECEIPT | | |
|--|--|---------------------|-------|----------|---|----------|----------|---------------|---------------|--|-----------|--|
| Exporter M/s. Dukas Exports 5 Makharia Industrial Complex, Off Mahakali Caves Road, Andheri (East) MUMBAI - PIN. 400093 (INDIA) | | | | | Invoice No. & Date DE082/2021-22 DT.04.10.2021 P.O. NO. / Buyer Order No & Date AT/349/2021-22 DT. 02.08.2021 Other Exporter Details: PAN : AAZIBQ284GA GSTIN : 27AABH8994GA 121 State:MAHARASHTRA State Code :27 | | | | | Exporter's Ref. IEC NO. 0388052701 | | |
| Consignee ECOFRNTY (M) SDN BHD. 118 A, SALAN TUANKU, ABUJAL RAHMAN 50105, KUALA LUMPUR, MALAYSIA CONTACT NUMBER: 0060-1131680312 | | | | | Buyer (if other than consignee) 1. ATIQ TRADING LLC 2. PURE PEARLS READYMADE GARMENTS TRADING L.L.C 3. FIRST IMPERIAL MARKETS INC | | | | | | | |
| Fre Carriage by N/A Place of receipt by Pre-Carrier N/A Mode of Transport BY SEA Port of Discharge PORT KELANG | | | | | Terms of Delivery & Payment C&F BY SEA DA 180 DAYS END USE CODE: GNX 100 | | | | | Country of Origin of Goods INDIA Country of Final Destination MALAYSIA BANK DETAILS | | |
| Marks & Nos. / Container No. M L D CTN NO. 1 TO 30. | | | | | No. & Kind of Pkgs. 30 CARTONS | | | | | | | |
| SR. NO. | DESCRIPTION | HSN | UNITS | UNIT QTY | UNIT RATE | TOTAL | DISCOUNT | TAXABLE VALUE | TAXABLE VALUE | IGST | | |
| | | | | | (USD) | (USD) | (USD) | (USD) | (INR) | RATE | AMOUNT | |
| 1 | ReadyMade Garments (Woven) LADIES DRESSING GOWN OF POLYESTER | 6204390 62043308 | 7200 | PCS | 7.90 | 56880.00 | | 56880.00 | 4135176.00 | 3% | 206758.80 | |
| | BUYER COMMISSION (12%) | | | | | 6825.60 | | | | | | |
| TOTAL | | | 7200 | | | 50054.40 | | | 4135176.00 | | 206758.80 | |
| Amount Chargeable, C&F USD. (In words): FIFTY THOUSAND FIFTY FOUR AND CENTS FOURTY ONLY. NUMBER OF CARTONS : 31 CTNS TOTAL NET WEIGHT : 1140.000 KGS TOTAL GROSS WEIGHT : 1200.000 KGS | | | | | | | | | | | | |
| SHIPMENT UNDER DBK/RODTEP | | | | | | | | | | | | |
| Declaration: I, Drawback Declaration: (1) DBK501 - I declare that no input tax credit of the central Goods and Services Tax or of the Integrated Goods & Services tax has been availed by me or any person in the chain of manufacture of the export goods. OR DBK502 - I declare that no input tax credit of the central Goods and Services Tax or of the Integrated Goods & Services tax has been availed by me or any person in the chain of manufacture of the export goods shall be claimed. AND | | | | | | | | | | | | |
| FOR DUKAS EXPORTS FOR DUKAS EXPORTS  | | | | | | | | | | | | |

RoDTEP benefit against the exported goods classified under Chapter 62 in the 10 shipping bills.

In view of foregoing, I find that export benefit of RoSCTL may be allowed to the exporter in the 10 shipping bills mentioned in Table-I.

(f) I rely upon the order in the case of M/s. Paramount Textiles Mills Private Limited Vs Deputy DGFT, Directorate General of Foreign Trade, New Delhi as reported in 2022 (381) E.L.T. 375 (Mad.), Hon'ble High Court of Judicature at Madras has allowed the conversion of shipping bill from scheme code- 19 to scheme code-60 by observing that "the fact that the petitioner has exported goods out of India and the petitioner was otherwise entitled to the aforesaid scheme is not in dispute".

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

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

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

D. All conditions of the instrument-based scheme to which conversion is being sought should be fulfilled:

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

E. Exporter has not availed or has reversed the availed benefit of the instrument-based scheme from which conversion is being sought:

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

F. All conditions relating to shipping bill have been complied with:

As discussed in the preceding paras, although the exporter has not declared the correct scheme code i.e. 60 (DBK & RoSCTL), however as per the Ministry of Textile Notification F. No. 12015/11/2020-TTP dated 13.08.2021 against exports of garments and made-ups falling under Chapters 61, 62 and 63, the items under export are covered under Chapter 62, which is allowable for RoSCTL scheme.

G. No contravention noticed against the shipping bill:

On perusal of the ICES 1.5 system (under the comment tab), I find that nothing adverse has been mentioned against the said shipping bills.

H. Conversion shall be allowed from one instrument-based scheme, or drawback to another instrument-based scheme:

The exporter has requested for conversion of the said shipping bill from Scheme-Drawback (Scheme Code-19) to Scheme - Drawback & RoSCTL (Scheme Code-60) and as discussed above, the said conversion falls under the ambit of the Export Entry (Post export conversion in relation to instrument based scheme) Regulations, 2025. Thus, I find that this condition is fulfilled in the present case.

11. In view of the above discussions, I hold that the application of conversion from Scheme-Drawback (Scheme Code-19) to Scheme - Drawback & RoSCTL (Scheme code-60) may be allowed. Accordingly, I pass the following order:

ORDER

- I. I allow the conversion of 10 nos. of shipping bills as detailed in TABLE-I above from Scheme- Drawback (Scheme Code-19) to Scheme-Drawback & RoSCTL (Scheme Code-60).
- II. An amendment in this regard shall be carried out in ICES system as per the procedure laid down in Advisory No: 16/2025 dt. 25.03.2025 regarding Post EGM Amendment Module only after payment of amendment fee as prescribed under Levy of Fees (Customs Documents) Amendment Regulation, 2017.

Digitally signed by
GIRIDHAR GOPALKRISHNA PAI
Date: 06-02-2026 18:59:35
(Giridhar G. Pai)
Commissioner of Customs, NS-II
JNCH, Nhava Sheva

To,
M/s. Dukes Exports, IEC No. 0398052701,
6TH FLOOR, OFFICE NO.3 HUB TOWN SOLARIS,
N.S. FADKE MARG FLYOVER, ANDHERI EAST,
MUMBAI 400 069

Copy to:

- I. The Assistant Commissioner of Customs, CCO, JNCH, Nhava Sheva

- II. The Assistant Commissioner, CEAC, JNCH, Nhava Sheva
- III. EDI Section, for uploading on JNCH website
- IV. Office copy.