

	<p><b>सीमाशुल्क आयुक्त का कार्यालय, एनएस-II</b>  OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II  <b>केंद्रीकृत निर्यात आकलन कक्ष, जवाहरलाल नेहरू सीमाशुल्क भवन</b>  CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU  CUSTOM HOUSE,  <b>न्हावा शेवा, तालुका -उरण, जिला- रायगढ़, महाराष्ट्र -400 707</b>  NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707</p>
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F. No.- CUS/ASS/AMND/2548/2025-CEAC

DIN: 20260278NT0000555FCO	
आदेश की तिथि Date of Order	: 06.02.2026
जारी किए जाने की तिथि Date of Issue	: 09.02.2026
आदेश सं. Order No.	383 /2025-26/आयुक्त/सीइएसी/एनएस-II/सीएसी/जेएनसीएच 383 /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. एमएमवी फैशन्स प्राइवेट लिमिटेड (आईईसी नंबर 0306091127) : M/s. MMV Fashions Private Limited (IEC NO. 0306091127)

मूल आदेश

**ORDER-IN-ORIGINAL**

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

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

2. इस आदेश से व्यथित कोई भी व्यक्ति 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: -



**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

F. No.- CUS/ASS/AMND/2548/2025-CEAC

DIN:

आदेश की तिथि Date of Order	: .02.2026
जारी किए जाने की तिथि Date of Issue	: .02.2026
आदेश सं. Order No.	/2025-26/ आयुक्त/सीईएसी/एनएस-II/सीएसी/जेएनसीएच : /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. एमएमवी फैशन्स प्राइवेट लिमिटेड (आईईसी नंबर : 0306091127) M/s. MMV Fashions Private Limited (IEC NO. 0306091127)

मूल आदेश

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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: -

<b>फार्म</b> <b>Form</b>	: फार्म नं. सीए-३, 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)
<b>समय सीमा</b> <b>Time Limit</b>	: इस आदेश की सूचना की तारीख से तीन महीने के भीतर Within 3 months from the date of communication of this order.
<b>फीस</b> <b>Fee</b>	: (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.
<b>भुगतान की रीति</b> <b>Mode of Payment</b>	: 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.
<b>सामान्य</b> <b>General</b>	: 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 MMV Fashions Private Limited – Reg.**

M/s. MMV Fashions Private Limited, IEC No. 0306091127, located at 110-K Ansa Industrial Estate, Saki Vihar Road Sakinaka, Andheri East, Maharashtra, 400 072 (hereinafter referred to as 'the exporter') has requested for conversion of three (3) 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**

<b>Sl. No.</b>	<b>Shipping Bill No.</b>	<b>Shipping Bill date</b>	<b>Scheme in which SB filed</b>	<b>Scheme Code to which conversion sought</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
1	4889467	27.09.2021	19	60
2	4889530	27.09.2021	19	60
3	4889495	27.09.2021	19	60

2. The exporter vide their mail dated 23.08.2025, inter-alia, stated that the ROSTCL amount is not reflecting in the system, hence their RoSCTL CLAIM IS STILL PENDING for below mentioned reasons:-

- (i) The Shipping Bill does not mention the RoSCTL AMOUNT hence their ROSTCL is pending for the same.
- (ii) The Check list they received from their CHA clearly mentioned that they intend to claim rewards under RoSCTL, however the RoSCTL AMOUNT was not mentioned in the check list so they conveyed the discrepancies in the check list to their CHA.
- (iii) Their CHA informed them that the RoSCTL is not mentioned in the check list because the system is under transit period from MEIS TO RoSCTL and hence it is not mentioned.
- (iv) Their CHA conveyed them that since the system does not know which SCHEME will be finalized, the RoSCTL column is blank in the shipping bill but as soon as the SCHEME is finalized it will automatically be reflected in the system in the shipping bill.
- (v) However, their shipping bill does not show any RoSCTL amount, hence they have requested to please amend the shipping bill to show the RoSCTL amount.

3. Following the principles of natural justice, personal hearing was granted on 08.12.2025. Shri. Vikram Maan, Director, M/s. MMV Fashions Private Limited appeared for personal hearing and reiterated their request for conversion of 3 shipping bills which were filed on 27.09.2021.

**DISCUSSIONS AND FINDINGS**

4. I have carefully gone through the request made by the exporter vide their mail dated 23.08.2025 and subsequent letter dated 27.11.2025 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 3 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 which were filed on 27.09.2021 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, the shipping bills were filed on 27.09.2021 and the Let Export Orders were granted on 29<sup>th</sup> September, 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 on 27.09.2021 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.

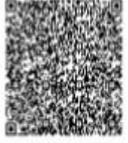
**B. Conversion of the shipping bill may be authorized on the basis of documentary evidence, which was in existence at the time the goods were exporter:**

(a) The exporter has requested for conversion of the impugned Shipping Bills 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).

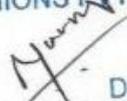
(b) Further, I find that Ministry of Textiles vide Notification No.14/26/2016-IT dated 08.03.2019 has notified the scheme for Rebate of State and Central Taxes and Levies (RoSCTL) on export of garments and made-ups. In the said notification, it has been clarified that "An exporter has to make a conscious 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 bills, I find that the exporter has made an export declaration that "We intend to claim benefits/rewards under Rebate of State Central taxes Levies Scheme (ROSCTL)". A snapshot of Shipping Bill No. 4889467 dated 27.09.2021 is being reproduced for ready reference:-

INDIAN CUSTOMS EDI SYSTEM CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA		Port Code		SB No		SB Date					
		INNSA1		4889467		27-SEP-21					
IEC/Br		0306091127		0							
GSTIN/TYPER		27AAECM8951H1Z4 GSN									
CB CODE		AAACT3969LCH001									
TYPE		INV		ITEM		CONT					
Nos		1		2		0					
JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707		PKG		128		G.WT		KGS	320	*SB21270920211631	
PART - I - SHIPPING BILL SUMMARY											
A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBING	5.MEIS	6.DBK	7.ROSL	8.DEEC/DFIA	9.DFRC	10.RE-EXP	11.LUT
	SEA	N	N	N	Y	Y	N	N	Y		Y
	12.PORT OF LOADING		INNSA1 (Jawaharlal Nehru (Nh)				13.COUNTRY OF FINAL DESTINATION		UNITED STATES		
14.STATE OF ORIGIN		MAHARASHTRA				15.PORT OF FINAL DESTINATION		USYBH (Long Beach)			
16.PORT OF DISCHARGE		USYBH (Long Beach)				17.COUNTRY OF DISCHARGE		UNITED STATES			
B DECLARAN DETAILS	1.EXPORTER'S NAME & ADDRESS					7.CONSIGNEE NAME & ADDRESS					
	MMV FASHIONS PRIVATE LIMITED					COPPEL CORPORATION,					
	110-K ANSA INDUSTRIAL ESTATE					503 SCARONI AVENUE					
	SAKI-VIHAR ROAD SAKINAKA					CALEXICO,CA 92231,USA					
	ANDHERI EAST					US					
	2.Type Private										
C VALU SUMMA	3. AD CODE:		8553803		8. GSTIN / TYPE		27AAECM8951H1Z4 GSN				
	4.RBI WAIVER NO.& DT				9.FOREX BANK A/C NO.		30XX				
	5.CB NAME		TICC CONTAINER LINE INDIA PVT LTD		10.DBK BANK A/C NO.		30XXXXXX296				
	6.AEO				11. IFSC NO.		SBIN0007491				
	1.FOB VALUE		2.FREIGHT		3.INSURANC		4.DISCOU		5.COM		D. EX. PR.
	441085.44		0		0		0		0		1.DBK CLAIM
6.DEDUCTIONS		7.P/C		8.DUTY		9.CESS				2.IGST AMT	
0		0								3.CESS AMT	
										4.IGST VALUE	
										5.RODTEP AMT	
										14	
E MANIFEST DETAILS	1.MAWB NO.		2.MAWB DT		3.HAWB NO.		4.HAWB DT		N.O.C.		
G. EQUIPMENT DETAILS	1.CONTAINER		2.SEAL		3.DATE		4.S No				
I. ANNEX DETAILS	1.SEAL TYPE		2.NATURE OF CARGO			3.NO. OF PACKETS		4.NO. OF CONTAINERS		5.LOOSE PACKETS	
	WAREHOUSE SEALED		CONTAINERISED			128		0		0	
J.PROCESS DETAILS	6.MARKS & NUMBERS		LUT/ARN:AD270221047274E DT.26.02.2021 (WE INTEND TO CLAIM BENEFITS/REWARDS UNDER REBATE OF STATE CENTRAL TAXES LEVIES SCHEME(ROSCTL))								
J.PROCESS DETAILS	1.EVENT		2.DATE		3.TIME		4.LEO NO.				
	5.Submission		27-SEP-21		15:23		6.LEO Date.				
	5.Assessment						8.BRC Realisation Date				
	7.Examination										
9.LEO											

## INVOICE

<b>Exporter / Supplier</b> MMV FASHIONS PVT. LTD. K-110, Ansa Industrial Estate, Saki-Vihar Road, Sakinaka, Andheri East, Mumbai 400072. INDIA		<b>Invoice No. &amp; Date</b> MMV/156/2122 dtd 27/09/21		<b>Export Ref.</b> IEC no [REDACTED] 03060 [REDACTED]	
		<b>Buyer Order No. &amp; Date:</b>		<b>GSTIN</b> 27AA [REDACTED]	
<b>Other Reference:</b>					
<b>Consignee / Importer</b> COPPEL CORPORATION 503 Scaroni Avenue, Calexico, CA 92231, USA.			<b>Notify Buyer (if other than consignee):</b> COPPEL S.A. DE. C.V. Republica 2855 PTE, Col Recursos Hidraulicos, Culiacan Rosales Culiacan, Sinaloa 80105 Mexico		
<b>Precarriage By:</b> Sea		<b>Place of Receipt:</b> MUMBAI	<b>Country of Origin:</b> INDIA		<b>Country of Destination:</b> USA
<b>Vessel / Flight :</b>		<b>Port of Loading:</b> Nhava Sheva, India		<b>Terms of Payment:</b> LC AT SIGHT	
<b>Container / Flight No.:</b>					
<b>Port of Discharge:</b> LONG BEACH, CA, USA			<b>Final Destination:</b> USA		
<b>Marks &amp; Nos.</b>		<b>Description of goods</b>		<b>Quantity</b>	<b>Rate in</b>
Coppel		128 cartons only		PCs /	FOB Sea
Style No		Composition : 100% Cotton			PCs
SKU No.		MEN'S SS WOVEN SHIRT			
PO No.:		Style No PO NO SKU No			
Qty/ctn		2009 63935692 100325		1176	3.95
Ctn No. 1 to 128		2009 65812292 100325		360	3.95
Colour					
Ctn Meas		HS CODE : 62.05.20.90		1536	
Gr. Wt. 320.000 KGS					
Nt. Wt. : 288.000 KGS		Coppel Booking No.: B20908			
Destination					
Plastic Hangers 1536 PCs @ Rs 2.00 per pc					
"WE INTEND TO CLAIM BENEFITS/REWARDS UNDER REBATE OF STATE CENTRAL TAXES LEVIES SCHEME (ROSCTL)"					
"SUPPLY MEANT FOR EXPORT UNDER LETTER OF UNDERTAKING ARN NO.: AD270221047274E DTD 26/02/21 WITHOUT PAYMENT OF INTEGRATED TAX (IGST)".					
<b>Amount Chargeable (in words)</b> (USD Six Thousand Sixty Seven & Cents Twenty Only)				<b>Total</b>	<b>USD</b>
					6067.20
<b>Declaration:</b> We declare that this invoice shows actual price of the goods				<b>Signature &amp; date 27/09/21</b> <b>For MMV FASHIONS PVT. LTD.</b>  <b>Director</b>	

(e) I find that the exporter has clearly shown intent to avail benefit under RoSCTL scheme. There is no dispute to the fact that the items exported vide above said SBs (as mentioned in Table-I) were "garments" falling under Chapter 62 of the Customs Tariff Act, 1975. I find that all exports of "garments and made-ups" falling under chapters 61, 62 and 63 of the Customs Tariff Act, 1975 manufactured in India

are eligible to avail the benefit of RoSCTL scheme. It is also noticed that the exporter has not availed RoDTEP benefit against the exported goods classified under Chapter 62 in the said shipping bills. In view of foregoing, I find that export benefit of RoSCTL may be allowed to the exporter in the said 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 bills 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 3 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  
(Giridhar G. Pai)

Date: 06-02-2026  
18:35:38  
Commissioner of Customs, NS-II  
JNCH, Nhava Sheva

To,

M/s. MMV Fashions Private Limited, IEC No.0306091127,  
110-K ANSA INDUSTRIAL ESTATE,  
SAKI VIHAR ROAD SAKINAKA,  
ANDHERI EAST, MAHARASHTRA, 400 072

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.