

	<p><b>सीमाशुल्कआयुक्तकाकार्यालय, एनएस-II</b>  <b>OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II</b>  <b>केंद्रीकृतअधिनिर्णयनप्रकोष्ठ, जवाहरलालनेहरूसीमाशुल्कभवन</b>  <b>CENTRALIZED ADJUDICATION CELL, JAWAHARLAL NEHRU CUSTOM HOUSE,</b>  <b>न्हावाशेवा, तालुका- उरण, जिला- रायगढ़, महाराष्ट्र -400 707</b>  <b>NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707</b></p>
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F. No. CUS/ASS/AMND/438/2026-CEAC

Dated: .02.2026

DIN 20260278NT0000008556	
आदेशकीतिथि Date of Order	: 18.02.2026
जारीकीएजानेकीतिथि Date of Issue	: 19.02.2026
आदेशसं. Order No.	396/2025-26/ आयुक्त/ सीईएसी/एनएस-II/ सीएसी/जेएनसीएच 396/2025-26/Commissioner/CEAC/NS-II /CAC /JNCH
पारितकर्ता Passed by	श्रीगिरिधरजी.पई Shri Giridhar G. Pai : आयुक्त, सीमाशुल्क (एनएस-II), जेएनसीएच, न्हावाशेवा Commissioner of Customs (NS-II), JNCH, Nhava Sheva
पक्षकार (पार्टी)/ नोटिसीकानाम Name of Party/Noticee	मे. सुपरहाउस लिमिटेड, 0688006671 M/s. SUPERHOUSE LIMITED, IEC - 0688006671.

मूलआदेश  
**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 सीमा शुल्क अधिनियम, एक हजार नौ सौ बासठ की धारा 129A के तहत इस आदेश के विरुद्ध सीईएसटीएटी, पश्चिमी प्रादेशिक न्यायपीठ (वेस्ट रीजनल बेंच), चौतीस, पी. डी. मेलो रोड, मस्जिद (पूर्व), मुंबई-400009 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:-



**सीमाशुल्कआयुक्तकाकार्यालय, एनएस-II**  
 OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II  
**केंद्रीकृतअधिनिर्णयनप्रकोष्ठ, जवाहरलालनेहरूसीमाशुल्कभवन**  
 CENTRALIZED ADJUDICATION CELL, JAWAHARLAL NEHRU CUSTOM HOUSE,  
**न्हावाशेवा, तालुका- उरण, जिला- रायगढ़, महाराष्ट्र -400 707**  
 NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707

F. No. CUS/ASS/AMND/438/2026-CEAC

Dated: .02.2026

DIN	:	
	आदेशकीतिथि	: .02.2026
	Date of Order	
	जारीकिएजानेकीतिथि	: .02.2026
	Date of Issue	
आदेशसं. Order No.	:	/2025-26/ आयुक्त/ सीईएसी/एनएस-II/ सीएसी/जेएनसीएच /2025-26/ Commissioner/CEAC/NS-II /CAC /JNCH
पारितकर्ता Passed by	:	<b>श्रीगिरिधरजी.पई</b> Shri Giridhar G. Pai <b>आयुक्त, सीमाशुल्क (एनएस-II), जेएनसीएच, न्हावाशेवा</b> Commissioner of Customs (NS-II), JNCH, Nhava Sheva
पक्षकार (पार्टी)/ नोटिसीकानाम Name of Party/Noticee	:	मे. सुपरहाउस लिमिटेड, 0688006671 M/s. SUPERHOUSE LIMITED, IEC - 0688006671.

**मूलआदेश**  
**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 सीमा शुल्क अधिनियम, एक हजार नौ सौ बासठ की धारा 129A के तहत इस आदेश के विरुद्ध सीईएसटीएटी, पश्चिमी प्रादेशिक न्यायपीठ (वेस्ट रीजनल बेंच), चौतीस, पी. डी. मेलो रोड, मस्जिद (पूर्व), मुंबई-400009 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:-

<b>फॉर्म Form</b>	: फॉर्म नं. सीएटीन चार प्रतियों में तथा उस आदेश की चार प्रतियाँ, जिसके खिलाफ अपील की गई है (इन चार प्रतियों में से कम से कम एक प्रति प्रमाणित होनी चाहिए)। Form No. CA3 in quadruplicate and four copies of the order appealed against (at least one of which should be certified copy)
<b>समयसीमा 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 Fee</b>	: (क) एक हजार रुपये-जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम पाँचलाख रुपये या उससे कम है। (a) Rs. One Thousand - Where amount of duty & interest demanded & penalty imposed is Rs. 5 Lakh or less. (ख) पाँचहजाररुपये- जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम पाँच लाख रुपये से अधिक परंतु पचासलाख 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>भुगतानकीरीति Mode of Payment</b>	: क्रॉस बैंक ड्राफ्ट, जो राष्ट्रीयकृत बैंक द्वारा सहायक रजिस्ट्रार, सीईएसटीएटी मुंबई के पक्ष में 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 General</b>	: विधि के उपबंधों के लिए तथा ऊपर यथा संदर्भित एवं अन्य संबंधित मामलों के लिए, सीमा शुल्क अधिनियम, एक हजार नौ सौ बासठ; सीमा शुल्क (अपील) नियम, एक हजार नौ सौ बयासी; तथा सीमा शुल्क, उत्पादन शुल्क एवं सेवा कर अपील अधिकरण (प्रक्रिया) नियम, एक हजार नौ सौ बयासी 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.

4. इस आदेश के विरुद्ध अपील करने के लिए इच्छुक व्यक्ति अपील अनिर्णीत रहने तक उसमें माँगे गए शुल्क अथवा उद्गृहीत शास्ति का सात दशमलव पाँच प्रतिशत (7.5%) जमा करेगा और ऐसे भुगतान का प्रमाण प्रस्तुत करेगा। ऐसा न किए जाने पर अपील सीमा शुल्क अधिनियम, एक हजार नौ सौ बासठ की धारा 129 के उपबंधों की अनुपालना न किए जाने के लिए नामंजूर किए 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.

**Sub.-: Request for Conversion of Shipping Bills from Scheme-Drawback and Zero Duty EPCG (Scheme Code-43) to Scheme- EPCG, Drawback and ROSCTL (Scheme code-61) by M/s. SUPERHOUSE LIMITED, IEC - 0688006671. - Reg.**

M/s. SUPERHOUSE LIMITED, (IEC- 0688006671.) located at 150 Feet Road Jajmau, Kanpur Nagar, Uttar Pradesh, 208010 (hereinafter referred to as "the exporter") has requested for conversion of two (02) shipping bills from Scheme- Drawback and Zero Duty EPCG (Scheme code-43) to Scheme- EPCG, Drawback and ROSCTL (Scheme code-61), vide their letter dated 12.02.2026. The details of two Shipping bills are tabulated in Table-I respectively.

**TABLE -I**

Sl. No.	Shipping Bill No.	Shipping Bill date	LEO Date	Total FOB (In Rs)	Scheme in which SB filed	Scheme Code to which conversion sought
1	2	3	4	5	6	7
1	8411716	01.01.2026	06.01.2026	2816079	Drawback and Zero Duty EPCG (Scheme code-43)	EPCG, Drawback and ROSCTL (Scheme code-61)
2	8381004	31.12.2025	02.01.2026	953295.9	Drawback and Zero Duty EPCG (Scheme code-43)	EPCG, Drawback and ROSCTL (Scheme code-61)

2. The exporter, vide their letter dated 12.02.2026, inter alia, stated that the shipping bill was inadvertently filed by the CHA with incorrect Scheme details; that this is due to a typographical error in the Shipping bill's declaration; and requested to amend the above-mentioned particulars. Further, the exporter has requested for waiver of personal hearing and requested to allow the conversion on merit.

**DISCUSSIONS AND FINDINGS**

3. I have carefully gone through the request made by the exporter vide their letter dated 12.02.2026, for amendment by way of conversion of shipping bills (details as mentioned in Table-I), the submissions made by the exporter, Customs & Central Excise Duty Drawback Rules, 2017 and the relevant provisions of Customs Act, 1962, which govern the conversion of Shipping bill. It appears that the exporter is requesting for Conversion from Scheme-Drawback and Zero Duty EPCG (Scheme code-43) to Scheme- EPCG, Drawback and ROSCTL (Scheme code-61) in respect of two (02) shipping bills filed during the period January 2026 as detailed at Table-I above.

4. Conversion of shipping bills is governed by Section 149 of the Customs Act, 1962. In the instant case, Let Export Orders were granted between January 2026. 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.*

5. In the instant case, I find that the exporter has applied for conversion of shipping bills as detailed in Table-I above. The exporter had filed the said shipping bills under Scheme-Drawback and Zero Duty EPCG (Scheme code-43) for which Let Export Orders were granted during the period January 2026. However, the exporter has requested for amendment from Scheme- Drawback and Zero Duty EPCG (Scheme code-43) to Scheme- EPCG, Drawback and ROSCTL (Scheme code-61). Therefore, the issue to be decided is whether the exporter is eligible for amendment sought by them by way of conversion of the said shipping bills for which Let Export Order was granted between January 2026.

6. 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 regulations are as under:

**Regulation 2(1)(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):** *“ 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):** *“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 4(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”.*

6.1. 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 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. but does not include drawback which is not any scrip or authorization or licence or certificate or such other document issued under the Foreign Trade (Development and Regulation) Act, 1992.

7. In the instant case, conversion is sought from Drawback & Zero duty EPCG to EPCG, Drawback & RoSCTL for shipping bills mentioned in table-I and for which the export entries were filed after the Regulations 2025 came into force. Accordingly, the request for conversion is required to be examined under the Export Entry (Post-Export Conversion in relation to Instrument-Based Scheme) Regulations, 2025. Thus, I proceed to decide the case accordingly.

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.

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

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*(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, authorise 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.*

**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. Now, I proceed to examine the conversions sought by the exporter in respect of Shipping Bills, as detailed at Table- I above, 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:**

In the instant case, since the export entry in respect of the Shipping bills mentioned in Table-I above is after 03.04.2025 and the application dated 12.02.2026 has been filed 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). At the time of export, the exporter had filed the shipping bills under Scheme- Zero Duty EPCG and Drawback (Scheme Code-43) and perusal of the details of export benefits claimed from ICES 1.5 system revealed that at item level, Scheme- Zero Duty EPCG and Drawback (Scheme Code-43) has been mentioned for the items in shipping bills as mentioned in Table-I above. Now, the exporter has requested for conversion to Scheme-Drawback, EPCG & RoSCTL (Scheme Code-61).

b). Further, as per documents i.e. invoices available during export (uploaded in e-sanchit) and submission made by exporter during personal hearing, following details of export goods, i.e. shipping bill no., shipping bill date, declared CTH, goods description, schemes in which SB filed and Scheme to which conversion sought, have been found:-

**TABLE -II**

Sl. No.	Shipping Bill No.	Shipping Bill date	LEO Date	Total FOB (In Rs)	Declared CTH	Goods Description	Scheme in which SB filed	Scheme Code to which conversion sought
1	2	3	4	5	6	7	8	9
1	8411716	01.01.2026	06.01.2026	2816079.44	62113990	Woven Garments- Woven Mens Industrial Trouser, 65% Polyester, 35% Cotton 245GSM	Drawback and Zero Duty EPCG (Scheme code-43)	EPCG, Drawback and ROSCTL (Scheme code-61)
2	8381004	31.12.2025	02.01.2026	953295.85	62113990	Woven Garments- Woven Mens Industrial Trouser, 65% Polyester, 35% Cotton 245GSM	Drawback and Zero Duty EPCG (Scheme code-43)	EPCG, Drawback and ROSCTL (Scheme code-61)

A snapshot of EPCG License No 0631003937 DT.12.09.2025, the same used during filing the said shipping bills for easy reference:-

Authorisation Number 0631003937 Date 12/09/2025  
Import Validity 12/09/2027 EO Parfed 12/09/2021

UDINEPCG00295299AM26



Government of India / भारत सरकार

Ministry of Commerce and Industry / वाणिज्य और उद्योग मंत्रालय

Department of Commerce / वाणिज्य विभाग

Directorate General of Foreign Trade / विदेश व्यापार महानिदेशालय

Office of the Joint Director General of Foreign Trade, Kanpur / संयुक्त महानिदेशक, विदेश व्यापार का कार्यालय, कानपुर  
4/286, Parvati Bagla Road, KANPUR NAGAR, UTTAR PRADESH, 208025 / 4/286, पार्वती बागला रोड, कानपुर,  
कानपुर नगर, उत्तर प्रदेश, 208025

Email Office / ई-मेल कार्यालय : kanpur-dgft@nic.in , Phone Office / दूरभाष कार्यालय: 0512-2532352, 0512-2530200,  
0512-2533801

LICENCE/AUTHORISATION/SCRIP : ( EPCG ) / लाइसेंस / प्राधिकार पत्र/स्क्रिप: (ईपीसीजी)

Name of Office issuing Authorisation / प्राधिकार पत्र जारी करने वाले कार्यालय का नाम	Office of the Joint Director General of Foreign Trade, Kanpur 4/286, Parvati Bagla Road, KANPUR NAGAR, UTTAR PRADESH, 208025
Name / आवेदक का नाम	SUPERHOUSE LIMITED
Address of Applicant / आवेदक का पता	150 FEET ROAD JAJMAU , Contact No: 919369468864 , KANPUR NAGAR,UTTAR PRADESH,KANPUR , PIN- 208010
IEC / आईईसी	0688006671
Exporter Type / निर्यातक का प्रकार	Manufacturer Exporter
Exporter Status / निर्यातक का स्तर	3
Transferable/Actual User / हस्तांतरणीय / वास्तविक प्रयोक्ता	Actual User
File Number / फाईल संख्या	06EAEPG00944AM26
Licence/Authorisation/Scrp No. and Date of Issue / लाइसेंस / प्राधिकार पत्र / स्क्रिप सं. और जारी करने की तिथि	Please Refer Header Details Dated Please Refer Header Details
FOB Value (In Rs.)/(In USS) / एकजोषी मूल्य (रुपये में) /	28,14,336.00 / 32,237.52

This document has been digitally signed by SUJEET KUMAR NIRALA, FTDO, RA KANPUR on 12-Sep-2025.

Signature Not Verified

Digitally Signed  
Name: SUJEET KUMAR  
NIRALA, FTDO,  
Date: 12-Sep-2025 15:51:01  
Reason: S.NIRALA@NIC.IN  
Location: RA KANPUR

Application Number 0831003937, Date 12/09/2025  
 Validity 12/09/2027 EO Period 12/09/2025

UDINEPCG00290299AM28

(अमेरिकी डॉलर में)	
DUTY Saved In Rs. / रुपये में बचाया गया शुल्क	4,69,056.00
Annual Average In Rs / रुपये में वार्षिक औसत	23,07,03,514.33
Port of Registration / पंजीकरण का पत्ता	INKNU6-ICD JRY KANPUR, PO: RK NAGAR KANPUR - 208012
Period of Shipment (Export Obligation Period) / शिपमेंट की अवधि (निर्यात दायित्व अवधि)	6 Years
Validity of Authorisation / Scrip for Import / आयात हेतु प्राधिकार पत्र/स्क्रिप की वैधता	24 Months (Refer Date of Digital Signature)
Custom Notification Number & Date /सीमा शुल्क अधिसूचना सं. एवं तिथि	26/2023 Dated : 01/04/2023
Currency Area / मुद्रा क्षेत्र	GCA
Utilization/Transferability / उपयोग / हस्तांतरणीयता	Conditions in terms of paragraph 2.02 of HBP. 2023 / प्रक्रिया पुस्तक 2023 के पैरा 2.02 के अनुसार शर्तें

1. Details of item to be exported/supplied under the Authorization / प्राधिकार पत्र के तहत निर्यात की जाने वाली / आपूर्ति की जाने वाली मर्चों का विवरण

S.No. / क्र. सं.	Export Item Name / निर्यात मद का नाम	Technical Description / तकनीकी विवरण	ITCHS Code / आईटीसीएचएस कोड
1	Other garments, mens or boys:— Other COVERALL 62113990		
2	Other garments, mens or boys :- Of cotton TROUSER 62113200		
3	Other JACKET 62033990		

This document has been digitally signed by SUJEET KUMAR NIRALA, FTDO, RA KANPUR on 12-Sep-2025.

17

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 Name: SUJEET KUMAR  
 NIRALA, FTDO, RA  
 Date: 12-Sep-2025 15:51:01  
 Reason: S.NIRALA@NIC.IN  
 Location: RA KANPUR

Application Number 0831003937, Date 12/09/2025  
 Validity 12/09/2027 EO Period 12/09/2025

UDINEPCG00290299AM28

- provisions of Paragraph 5.21 of the HBP 2023 as amended, from time to time, shall apply.
- Failure to submit Installation Certificate in time or fulfil the Export Obligation in the manner as prescribed or any other condition of EPCG scheme shall be subject for action under Foreign Trade (Development & Regulation) Act, 1992 as amended, Orders and Rules made thereunder, provisions of FTP/HBP, Customs Act, 1962, as amended from time to time or any other law in force.
  - Every EPCG Authorization Holder shall maintain, for a period of 2 years from date of redemption, a true and proper account of exports/ supplies made and services rendered towards fulfilment of export obligation.
  - Authorisation holder shall submit to RA concerned a report on fulfilment of export obligation through online mode after expiry of first block period of four years and continuously till the expiry of valid EO period. Such report shall contain a statement with details of Shipping bill/Invoice number/Bill of Export/FIRC number with date and number, as applicable, duly certified by Chartered Accountant/Cost Accountant/ Company Secretary for evidencing fulfilment of specific as well as average EO (wherever applicable).
  - The import of C.G is allowed subject to the condition that the items to be imported do not fall under Appendix-SF and at the time of import of C.G, the provision relating to Appendix-SF read with Para 5.01 of FTP 2023 has to be strictly complied with.

(In case the document is digitally signed please refer Digital Signature at the bottom of the page)  
 यदि दस्तावेज़ डिजिटल रूप से हस्ताक्षरित है तो कृपया चूट के निचले भाग में डिजिटल हस्ताक्षर देखें

Note: If digitally signed, the date of digital signature may be taken as date of document. /  
 नोट: यदि डिजिटल रूप से हस्ताक्षरित है, तो डिजिटल हस्ताक्षर की तिथि को दस्तावेज़ की तिथि के रूप में लिया जा सकता है

This document has been digitally signed by SUJEET KUMAR NIRALA, FTDO, RA KANPUR on 12-Sep-2025.

Signature Not Verified

Digitally Signed,  
 Name: SUJEET KUMAR  
 NIRALA, FTDO, RA  
 Date: 12-Sep-2025 15:51:01  
 Reason: S.NIRALA@NIC.IN  
 Location: RA KANPUR

Form Number DB31003937 Date 12/09/2025  
 Validity 12/09/2027 EO Period 12/09/2031

2. Details of items sought to be imported duty free under the Authorization / मर्हों का विवरण जिनके प्राधिकार पत्र के तहत शुल्क मुक्त आयात किए जाने की मांग की गई है।

S.No. / क्र. सं.	Item Description / मर्द विवरण			
	Technical Features / Description / तकनीकी विशेषताएँ / विवरण			
	ITCHS Code / आईटीसीएचएस कोड	Qty / मात्रा	UOM / यूओएम	Duty Saved (In Rs.) / बचाया गया शुल्क (रुपये में)
1	Other sewing machines :- Other			
	Brother Model S-6280A-815 Head SINGLE NEEDLE DIRECT DRIVE STRAIGHT LOCK STITCHER INDUSTRIAL SEWING MACHINE WITH THREAD TRIMMER AND PRESSER FOOT LIFTER FOR HEAVY MATERIAL - HEAD ONLY			
	S4522900	40.0	NUMBERS (NOS)	4,69,056.00
			Total Duty Saved (Rs.)	4,69,056.00

3. Name and Address of the Supporting Manufacturer /factory / premises / Project site(s) / सहयोगी विनिर्माता/कैक्ट्री / परिसर / परियोजना स्थल (स्थलों) का नाम और पता।

S.No. / क्र. सं.	Name / नाम				
	Address / पता				
	Type of Unit / इकाई का प्रकार	Reg. No. / पंजी. सं.	Date / दिनांक	Address of the Jurisdictional Central Excise Authority / क्षेत्राधिकार केन्द्रीय उत्पाद शुल्क प्राधिकारी का पता	Type / प्रकार
1	SUPERHOUSE LIMITED				
	SAFETY GARMENT DIV, E-23,24, UPSIDC,C,INDUSTRIAL AREA SITE-I,UNNAO,209801				
		09AABCS9328K1ZV		4/286, Parvati Bagla Road, Kanpur	Factory Address

4. Name and Address of the Co-Licensee : Not Available / सह- लाइसेंस का नाम और पता उपलब्ध नहीं

5. CONDITION SHEET / शर्त पत्रक

1. This Authorization will be operative as per the provisions of the Foreign Trade Policy 2023 and the Handbook of Procedures 2023 or as per any other law/provisions for the time being in force.
2. The issuance of the Authorization shall be subject to the conditions/parameters as laid down in Chapter 5 of the Foreign Trade Policy (FTP) 2023 and the Handbook of Procedures (HBP) 2023. You are advised to go through Chapter-5 of FTP 2023 and HBP 2023 for detailed policy and procedures. Same is available at

This document has been digitally signed by SUJEET KUMAR NIRALA, FTDO, RA KANPUR on 12-Sep-2025.

Signature Not Verified

Digitally Signed  
 Name: SUJEET KUMAR  
 NIRALA, FTDO, RA  
 Date: 12-Sep-2025 15:51:01  
 Reason: S.NIRALA@NIC.IN  
 Location: RA KANPUR

19

c). Further, I find that the Ministry of Textiles vide notification No. 14/26/2016-IT (Vol.II) dated 07.03.2019 notified the Scheme for Rebate of State and Central Taxes and Levies (RoSCTL) which was in force up to 31.03.2020. Vide Notification No 12015/11/2020-TTP dated 17.04.2020, the Government decided to continue the said Scheme w.e.f. 01.04.2020 without any change in Scheme guidelines and rates, as notified vide Ministry of Textiles' Notification Nos. 14/26/2016-IT (Vol.II) dated 7.3.2019 and 14/26/2016-IT (Vol.II) dated 8.3.2019, respectively. Government had extended continuation of RoSCTL scheme on exports of Apparel/Garments (Chapters-61 & 62) and Made-ups (Chapter-63) till 31st March 2024 vide Notification dated 13.08.2021 in order to make textiles products cost competitive and to provide stability to the export policy regime.

Further, I find that Ministry of Textiles vide Notification F. No. 12015/11/2020-TTP dated 08.02.2024 extending the RoSCTL scheme for a period of 2 years beyond 1st April 2024 and upto 31st March 2026 for apparel/garments (under Chapter 61 and 62) and Made-ups (under Chapter 63) in exclusion of RoDTEP for these Chapter.

d). In the instant case, the SBs mentioned in the Table-I were filed during the period January 2026. The exporter has stated that they had not mentioned scheme code 61 due to an inadvertent error. There is no dispute to the fact that the items exported vide above said 02 SBs (as mentioned in Table-I) were "Trousers" 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. There is no dispute to the fact that the items exported vide above said 05 SBs (as mentioned in Table-I above) were "Trousers" falling under Chapter 62 of the Customs Tariff Act, 1975. It is also noticed that the exporter has not availed RoSCTL benefit against the exported goods classified under Chapter 62 in 02 shipping bills for items mentioned in Table-I above.

(e) For the Shipping bills mentioned in the Table-I the conversion is sought from Scheme-Drawback and Zero Duty EPCG (Scheme Code-43) to Scheme- EPCG, Drawback & RoSCTL (Scheme Code-61). The goods covered under these shipping bills are eligible for benefits available under RoSCTL scheme. Moreover, it is evident from the shipping bills that the exporter has intended to avail the benefits of RoSCTL scheme by way of a declaration made in the marks and nos. column as

"CTN NO 1-260 We intend to claim rewards under Rebate Of State and Central Taxes and Levies Export Product (RoSCTL) Scheme."

(f) In view of foregoing, I find that export benefit of RoSCTL may be allowed to the exporter on the 02 shipping bills mentioned in Table-I. Snapshot of the shipping bills are attached for ready reference:

INDIAN CUSTOMS EDI SYSTEM CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA											
JNCH, NHAVA-SHEVA, TAL-URAN, DIST-RAIGAD-400707					Port Code INNSA1		SB No 8411716		SB Date 01-JAN-26		
					IEC/BF 0888008671		09AABC9328K1ZV GSN		14		
					GSTIN/TYPE AAAFN5294KCH001		INVT ITEM		CONT 0		
					Ncs 1		G.WT 280		KGS 3540		
					PKG -				* 5922060120251501		
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	N	Y	N	Y	Y	N	Y	N	Y	Y
B DECLARAN DETAILS	12.PORT OF LOADING INNSA1 (Jawaharal Nehru (Nh)					13.COUNTRY OF FINAL DESTINATION UNITED KINGDOM					
	14.STATE OF ORIGIN Uttar Pradesh					16.PORT OF FINAL DESTINATION GBSOU (Southampton)					
C VALU SUMMA	15.PORT OF DISCHARGE GBSOU (Southampton)					17.COUNTRY OF DISCHARGE UNITED KINGDOM					
	18.EXPORTER'S NAME & ADDRESS SAFETY GARMENT DIV, E-23,24, UPSIDC INDUSTRIAL AREA SITE-I UNNAO					19.CONSIGNEE NAME & ADDRESS TO THE ORDER OF SHIPPER UNITED KINGDOM					
D EXPR. SUMMARY	3. AD CODE: 0300090		2.Type Private		8. GSTIN / TYPE		09AABC9328K1ZV GSN				
	4.RBI WAIVER NO. & DT				9. FOREX BANK A/C NO.		02XXXXXXXXXX339				
E MANIFEST DETAILS	5.CB NAME		N G BHANUSALI & CO.		10.DBK BANK A/C NO.		02XXXXXXXXXX339				
	6.AEO				11. IFSC NO.		PUNB0025500				
F INVOICE SUMMARY	1.FOB VALUE		2.FREIGHT		3.INSURANCE		4.DISCOUNT		5.COM		
	2816079.44		18422		2377		0		0		
G EQUIPMENT DETAILS	6.DEDUCTIONS		7.P/C		8.DUTY		9.CESS		10.CESS AMT		
	0		0		0		0		0		
H CHALLAN DETAILS	1.MAWB NO.		2.MAWB DT		3.HAWB NO.		4.HAWB DT		5.N.O.C.		
	25PCEG01062945814200		06-JAN-26		06-JAN-26		06-JAN-26		INNSA1		
I ANNEX DETAILS	1.CONTAINER		2.SEAL		3.DATE		4.S.No		5.AMOUNT		
J PROCESS DETAILS	1.SEAL TYPE		2.NATURE OF CARGO		3.NO. OF PACKETS		4.NO. OF CONTAINERS		5.LOOSE PACKETS		
	WAREHOUSE SEALED		CONTAINERISED		260		0		0		
6.MARKS & NUMBERS CTN NO.1-260 We intend to claim rewards under Rebate Of State And Central Taxes and Levies Export Product (RoSCTL) Scheme											
1.EVENT		2.DATE		3.TIME		4.LEO NO.		39/138			
5.Submission		01-JAN-26		17:22		6.LEO Date		06-JAN-26			
7.Assessment		06-JAN-26		12:32		8.BRC Realisation Date		31-OCT-26			
9.Examination		06-JAN-26		13:01		11.Rotn No. / Date		2003		26-FEB-01	
10.LEO		06-JAN-26		13:01		12.Vessel Name		M.T.JAG PREETI			
10. SEZ UNIT Details											

INDIAN CUSTOMS EDI SYSTEM		Port Code		SB No	SB Date
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS		INNSA1		8381004	31-DEC-25
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE		IEC/BT		0688006671	14
GOVERNMENT OF INDIA		GSTIN/TYPE		09AABCS932BK1ZV GSN	
		CB CODE		AAAFN5294KCH001	
		TYPE		INV	ITEM
		Net		1	CONT
		PKG		75	G.WT KGS 1008.75
					*SBZ2020120201605

  

PART - I - SHIPPING BILL SUMMARY											
A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DPRC	10.RE-EXP	11.LUT
	SEA	N	Y	N	Y	Y	N	Y	N		Y
B DECLARANT DETAILS	12.PORT OF LOADING INNSA1 (Jawaharal Nehru (Nh)					13.COUNTRY OF FINAL DESTINATION UNITED KINGDOM					
	14.STATE OF ORIGIN Uttar Pradesh					16.PORT OF FINAL DESTINATION GBSSOU (Southampton)					
C MANIFEST C.VALU SUMMA	15.PORT OF DISCHARGE GBSSOU (Southampton)					17.COUNTRY OF DISCHARGE UNITED KINGDOM					
	18.EXPORTER'S NAME & ADDRESS SUPERHOUSE LIMITED SAFETY GARMENT DIV, E-23,24, UPSIDC UNNAO					7.CONSIGNEE NAME & ADDRESS UNION ORDER OF SHIPPER UNITED KINGDOM					
E EQUIPMENT DETAILS	3. AD CODE: 0300090					8.GSTIN / TYPE 09AABCS932BK1ZV GSN					
	4.RBI WAIVER NO.& DT					9.FOREX BANK A/C NO. 02XXXXXXX339					
I ANNEX DETAILS	5.CB NAME N G BHANUSALI & CO.					10.DBK BANK A/C NO. PUN80025500					
	6.AEO					11.IFSC NO.					
J PROCESS DETAILS	1.FOB VALUE	2.FREIGHT	3.INSURANCE	4.DISCOU	5.COM	1.DBK CLAIM		2.IGST AMT		3.CESS AMT	
	953295.85	0	475	0	0	29552		0		0	
G EQUIPMENT DETAILS	6.DEDUCTIONS	7.P/C	8.DUTY	9.CESS	4.IGST VALUE		5.RODTEP AMT		6.ROSC TL AMT		
	0	0	0	0	0		0		0		
H CHALLAN DETAILS	1.MAWB NO.		2.MAWB DT		3.HAWB NO.		4.HAWB DT		N.O.G.		
	4. CIN NO. 26PCEG01022934981200		5. CIN DT. 02-JAN-26		6. CIN SITE ID INNSA1		1.SNO		2.INV NO.		
F INVOICE SUMMARY	1.SNO		2.INV NO.		3.INV AMT.		4.CURRENC				
	1		785GD-098/25-26		6025		GBP				
D EX PR.	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 PACKET		
	WAREHOUSE SEALED		CONTAINERISED		75		0		0		
J PROCESS DETAILS	5.MARKS & NUMBERS		CTN NO - 1-75 We intend to claim rewards under Rebate Of State And Central Taxes and Levies Export Product (ROSC TL) Scheme.								
K PROCESS DETAILS	1.EVENT		2.DATE		3.TIME		4.LEO NO.		39608		
	5.Submission		31-DEC-25		16:21		6.LEO Date.		02-JAN-26		
L PROCESS DETAILS	6.Assessment		02-JAN-26		14:06		8.BRC Realisation Date		31-OCT-26		
	7.Examination		02-JAN-26		16:05		11.Rotn No. / Date.		2003 26-FEB-01		
M PROCESS DETAILS	9.LEO						12.Vessel Name		M.T.JAG PREETI		
	10. SEZ UNIT Details										

  

**Signature Not Verified**  
 Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 10  
 Date: 2025.01.02 16:56:02 IST  
 Reason: CUSTOMS  
 Location: INDIA

(g) From the examination report, it appears that no adverse comment by the examining officer has been observed against the said shipping bills. Moreover, the shipping bill contains all the technical details of the goods which appear to have been verified by the examining officers at the time of export and no adverse comments have been noticed in the system. Therefore, the said goods are eligible for RoSCTL, as applicable.

**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 is to be carried out in ICES central as per the procedure laid down in Advisory No: 16/2025 dt. 25.03.2025 regarding Post EGM Amendment Module and the same is 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:**

For the Shipping bills mentioned in the Table-I the conversion is sought from Scheme-Zero Duty EPCG and Drawback (Scheme Code-43) to Scheme- EPCG, Drawback & RoSCTL (Scheme Code-61). As discussed in the preceding paras, although the exporter has not declared scheme code 61 (Drawback, EPCG & 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. Further, the exporter had shown their intent to claim the benefit of RoSCTL scheme in the said shipping bill marks and column as discussed above.

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

For the Shipping bills mentioned in the Table-I, the conversion is sought from Scheme-Zero Duty EPCG and Drawback (Scheme Code-43) to Scheme- EPCG, Drawback & RoSCTL (Scheme Code-61), I find that the exporter is eligible for already claimed benefits under scheme code 43, and hence, availment of export incentives/benefits at both the ends is not possible for these shipping bills.

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

(a) For the Shipping bills mentioned in the Table-I, the shipping bills were inadvertently filed under Zero Duty EPCG and Drawback (Scheme Code-43), but it is evident from the Shipping bills that the exporter has intended to avail the benefits of RoSCTL scheme by way of a declaration made in the marks and nos. column. It is evident from the Shipping bills that the exporter has intended to avail the benefits of RoSCTL scheme by way of a declaration made in the marks and nos. column as:

*“CTN NO 1-260 We intend to claim rewards under Rebate of State and Central Taxes and Levies Export Product (RoSCTL) Scheme. “*

(b) I further find that, the goods exported under these shipping bills are covered under chapter 62 for which RoSCTL is allowable in terms of Notification No. -F. No. 12015/11/2020-TTP dated 08.02.204, issued by Ministry of Textiles vide, wherein it is seen that for goods covered under chapter 61, 62 & 63 are eligible for RoSCTL scheme upto 31st March 2026.

**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:**

For the shipping bills mentioned in the table I, The exporter has requested for conversion of the said shipping bill from Scheme-Zero Duty EPCG and Drawback (Scheme Code-43) to

Scheme-Drawback & EPCG & ROSCTL (Scheme Code-61) 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. 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.

12. In view of the above discussions, I hold that the conversion of 02 shipping bills as detailed at TABLE-I above from Scheme-Zero Duty EPCG and Drawback (Scheme Code-43) to Scheme-Drawback, EPCG & RoSCTL (Scheme Code-61) may be allowed.

13. Accordingly, I pass the following order: -

### Order

- 1) I allow the conversion of shipping bill no 8411716 dt 01.01.2026 and 8381004 dt 31.12.2025 as detailed at Table-I above Zero Duty EPCG and Drawback (Scheme Code-43) to Scheme-Drawback, EPCG & RoSCTL (Scheme Code-61);
- 2) 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: 18-02-2026 12:55:24

(Giridhar G. Pai)

**Commissioner of Customs, NS-II  
JNCH, Nhava Sheva.**

To:

M/s. SUPERHOUSE LIMITED, IEC - 0688006671,  
150 Feet Road Jajmau, Kanpur Nagar, Uttar Pradesh, 208010

Copy to:

1. The Assistant Commissioner of Customs, CEAC, JNCH, Nhava Sheva,
2. The Assistant Commissioner of Customs, CCO, JNCH, Nhava Sheva
3. The Assistant Commissioner of Customs, Drawback, JNCH, Nhava Sheva
4. EDI Section, for uploading on website,
5. Office Copy.