

	<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>
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F. No.- CUS/ASS/AMND/243/2025-CEAC

DIN: 20260178NT000000C3EE	
आदेश की तिथि Date of Order	: 14.01.2026
जारी किए जाने की तिथि Date of Issue	: 14.01.2026
आदेश सं. Order No.	: 358 /2025-26/ आयुक्त/एनएस-II/ सीएसी/जेएनसीएच 358 /2025-26/Commissioner/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. वीए टेक वाबैग लिमिटेड (आईईसी नंबर : 0496016784) M/s. Va Tech Wabag Limited (IEC NO. 0496016784)

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: -

फार्म Form	: 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)
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.

Sub: - Request for Conversion of Shipping Bills from Scheme-Free (Scheme Code-00) to Scheme- Drawback (Scheme code-19) & RoDTEP 'Y' by M/s. Va Tech Wabag Limited - Reg.

M/s. Va Tech Wabag Limited, IEC No., 0496016784 located at Wabag House No. 17, 200 Feet Radial, S Kolathur, Near Kamakshi Hospital, Chennai - 600 117 (hereinafter referred to as "the exporter") has requested for conversion of Two Hundred and Forty One (241) Shipping Bills from Scheme- Free SB Involving Remittance of Foreign Exchange (Scheme Code-00) to Scheme- Drawback (Scheme Code- 19) & RoDTEP 'Y', vide their letter dated 07.01.2025 (received in this office on 23.01.2025), details of which are attached herewith as **Annexure**.

2. The exporter vide their application dated 07.01.2025 (received in this office on 23.01.2025), requested for conversion of above-mentioned 241 Shipping Bills from Scheme- Free SB Involving Remittance Of Foreign Exchange(Scheme Code-00) to Scheme- Drawback (Scheme Code- 19) & RoDTEP 'Y'. In the said letter they have inter-alia stated that: an alert is inserted in ICEGATE system for want of clarification on Duty Drawback obtained in relation to the project exports and continues to remain active as on date. When shipping bill is filed in any port, system prompts to the assessing officer as "A CASE OF OVERVALUATION OF PROJECT EXPORT CONSIGNMENT FOR WRONGFUL DRAWBACK CLAIM IN VIOLATION OF NOTICE NO:95/2018-CUSTOMS(NT) DATED 06.12.2018 WAS BOOKED AGAINST THE PARTY, HENCE SAME BE CHECKED." Further, due to the alert inserted in the system, their legitimate export benefits like Duty Drawback and RoDTEP had been suspended from 2022 as they were filing free shipping without claiming any export benefits. As they did not avail any export benefits, they have requested for conversion of free shipping bills into duty drawback shipping bills as per Annexure.

3. In their further submission dated 06.11.2025, they have, inter-alia, mentioned that;

- M/S. Vatech Wabag Limited is a company engaged in the business of water treatment, including Engineering, Procurement, and Construction (EPC) projects, with significant export operations. That the Applicant executes export contracts under Project Exports duly approved by the Reserve Bank of India (RBI), with all receipts being received through banking channels. That due to an inquiry initiated by the Special Intelligence and Investigation Branch (SIIB) concerning alleged overvaluation issues, the Customs authorities did not permit the Applicant to file Shipping Bills under the Duty Drawback scheme, and an alert was consequently placed in the Icegate system. That to fulfil its contractual obligations and other operational parameters, the Applicant was compelled to file the relevant Shipping Bills as 'Free Shipping Bills' during the period from 2022 to 2025(till as on date). That the said investigation has since been completed, and an adjudication order has been passed, which the

Applicant is currently challenging before the appropriate forum. That the Applicant is legitimately entitled to claim Duty Drawback benefits on the said exports, as all conditions for availing such benefits were and continue to be fulfilled, subject to the proposed restriction of claims to 150% of the purchase cost based on supplier invoices. That the present application seeks the conversion of the aforementioned 'Free application seeks the conversion of the aforementioned 'Free Shipping Bills' to 'Duty Drawback Shipping Bills' and the removal of the alert from the Icegate system to enable the Applicant to claim the rightful export incentives and operate without undue impediment. That the Applicant has compiled all necessary documentation, including supplier invoices, and is prepared to furnish any further information or clarification as may be required by the Hon'ble Commissioner. That the conversion sought and the removal of the alert are in consonance with the spirit of export promotion schemes, the principles of natural justice, and the need to facilitate legitimate trade, especially given the conclusion of the investigation and the Applicant's ongoing legal recourse.

- M/S. Vatech Wabag Limited, is a well-established and reputable organization specializing in Engineering, Procurement, and Construction (EPC) projects in the water treatment sector. The Applicant's export contracts are executed under the framework of Project Exports, duly approved by the Reserve Bank of India (RBI)/ with all export proceeds being received exclusively through authorized banking channels. This ensures full transparency and strict adherence to all applicable foreign exchange regulations.
- During the period from 2014 to 2022 an inquiry was formally initiated by the Special Intelligence and Investigation Branch (SIIB) of Customs against the Applicant in connection with certain allegations relating to overvaluation of export goods. In response to these proceedings, and as a direct outcome of the said inquiry, the Customs authorities expressly prohibited the Applicant from filing its export Shipping Bills under the Duty Drawback scheme, thereby denying the Applicant the opportunity to avail the statutory mechanism for reimbursement of input duties. In furtherance of this prohibition and pending the outcome of the investigation, the authorities also placed an operational alert on the Applicant's account within the Icegate system, the central IT platform for Customs operations. This alert functioned as a de facto blockade, preventing processing of any Duty Drawback Shipping Bills and, as a result, completely depriving the Applicant of legitimate access to export-linked incentives specifically provided under law to neutralize the burden of taxes and duties on exported goods. The combined effect of these restrictive actions –namely the bar on filing Shipping Bills under Duty Drawback and the imposition of the Icegate alert—resulted in the Applicant being unable to avail any of the export benefits to which it was otherwise statutorily entitled, causing

severe prejudice to the Applicant's export operations and competitive position in international markets.

- In the initial stages of an EPC project, there is substantial value addition through engineering, design, project management, and initial procurement activities, leading to a higher export value relative to the direct purchase cost of goods. Conversely, towards the fag end of the project, the value addition may appear negative when compared solely to the purchase cost of the final goods shipped, as the bulk of the intellectual and operational value has already been realized and invoiced. Crucially, the Applicant does not claim any export benefits for goods supplied under 'free of issue' or 'no commercial value' terms, as these are provided as part of its contractual obligation to ensure project completion and functionality. Considering the entire project lifecycle, the overall situation is revenue neutral for the government, where some shipments might yield a higher drawback and others a lesser drawback compared to their individual purchase costs. Therefore, the allegation of overvaluation for the purpose of claiming excess export benefits is unfounded and does not exist when viewed holistically across the project.
- In order to meet its critical, time-bound contractual obligations with international buyers—and to avoid defaulting on delivery commitments that would have resulted in significant financial penalties, reputational harm, and possible blacklisting from future overseas projects—the Applicant was effectively left with no recourse but to file the Shipping Bills as 'Free Shipping Bills'. This measure, although contrary to the Applicant's eligibility for Duty Drawback benefits under the prevailing statutory framework, became necessary solely due to the operational constraints imposed by the Customs authorities, who had expressly prohibited the filing of Shipping Bills under the Duty Drawback scheme during the pendency of the SIIB inquiry. The Applicant was thus compelled to prioritize the timely fulfilment of its export contracts and the uninterrupted progress of its ongoing projects, both of which are governed by strict delivery schedules and critical performance parameters commonly stipulated in international EPC agreements.
- Such action was not the result of any voluntary waiver, abandonment, or relinquishment of the Applicant's lawful claims under the Duty Drawback scheme. Rather, the decision to file as 'Free Shipping Bills' was taken under exceptional circumstances, and entirely under duress, driven by the compulsion to comply with contractual deadlines and to preserve the commercial viability of the Applicant's legitimate business operations. At no point did the Applicant harbor any intention to forgo its rightful entitlements or to circumvent, breach, or evade any applicable provisions of customs law or export incentive schemes. The Applicant's conduct throughout has been bona fide, transparent, and in consonance with the objective of meeting both its

statutory obligations under export regulations and its binding Company commitments to overseas customers.

- The business model of the Applicant, M/S. Vatech Wabag Limited, has evolved specifically to address the unique challenges associated with executing large-scale Engineering, Procurement, and Construction (EPC) projects in the water treatment sector, which are typically capital-intensive and span extended periods. In order to efficiently manage cash flow and ensure uninterrupted project execution, the Applicant adopts a phased invoicing strategy. At the commencement of each project, the Applicant raises invoices to its international clients at relatively higher margins. This approach is undertaken deliberately to mitigate potential liquidity constraints that often arise in the initial phases, as substantial upfront capital is expended on mobilizing resources, procuring key equipment, and deploying specialized personnel. These early-stage, higher margin invoices enable the Applicant to maintain adequate working capital and meet the financial demands associated with project mobilization, thus ensuring strict adherence to critical deployment and contract milestones.
- As is the norm in complex EPC project exports, often ships certain goods or equipment under invoices marked with 'no commercial value' or denoted as being provided 'free of charge'. These shipments, which form component of comprehensive project execution, may include spares, commissioning tools, supplementary items, or goods replaced under warranty obligations. The practice of dispatching such items on 'no commercial value' or 'free of issue' basis is universally recognized as an industry standard for EPC contracts, intended to facilitate seamless project commissioning, successful on-site performance testing, and long-term operational reliability.
- The investigation initiated by the SIIB has now been concluded, and an adjudication order has been passed. The Applicant, being aggrieved by the said order, is actively challenging it before the appropriate appellate forum, which demonstrates the Applicant's commitment to upholding its legal rights and clarifying any misunderstandings regarding its export practices. The completion of the investigation removes the primary impediment that led to the denial of Duty Drawback benefits.
- Section 149 of the Customs Act, 1962, empowers the proper officer to permit amendments to any import or export document if satisfied that the document was presented in good faith and that there was no fraudulent intention. In the present case, the filing of 'Free Shipping Bills' was a direct consequence of an official alert and an ongoing investigation, not an act of bad faith or fraudulent intent. Therefore, the conditions for amendment are clearly met.
- Due to denial of Duty Drawback benefits in the present case – despite the fact that the relevant Customs investigation has concluded and the Applicant continues to assert and defend its rights through ongoing legal proceedings – would cause grave and irreparable financial injury to the Applicant. Such

denial is not only in direct contravention of the Applicant's statutory entitlement but is also fundamentally misaligned with the Government of India's publicly articulated policy objectives of encouraging exports and fostering the global competitiveness of Indian goods and services. The very foundation of the Duty Drawback scheme is to neutralize the incidence of duties and taxes that are embedded in exported goods, thereby ensuring Indian exporters are not at a disadvantage relative to international counterparts. It must be underscored that Duty Drawback is not an export incentive in the sense of a gratuitous or discretionary reward from the State; rather, it serves as a neutralization mechanism designed to ensure that exported goods bear no domestic tax or duty burden—an internationally recognized principle encapsulated in India's foreign trade policy and various multilateral trade agreements to which India is a party. The failure to extend Duty Drawback—even after the investigative embargo has been lifted—effectively subjects the Applicant's exports to unjustified taxation, eroding profitability, undermining the viability of ongoing and future export contracts and disincentivizing Indian exporters from participating in the global marketplace. Such an outcome not only defeats the legislative and policy intent behind the Duty Drawback provisions but also jeopardizes national export targets and the macroeconomic objectives of employment generation and foreign exchange earnings. In denying the Applicant the ability to claim Duty Drawback, the authorities would, in essence, be imposing a tax on exports, an approach that is universally condemned and actively discouraged as regressive by all major international trading bodies and by the Government of India itself. It is therefore imperative, in the interest of justice, economic rationality, and policy consistency, that the Applicant be permitted to avail the Duty Drawback benefits for which it remains fully eligible and compliant, lest the ultimate effect be the double taxation of Indian exports and the forced absorption of input duty costs, to the manifest detriment of Indian industry and contrary to the national interest.

- The Applicant is prepared to restrict its Duty Drawback claims to 150% of the purchase cost based on verifiable supplier invoices. This proposed restriction offers a reasonable and transparent mechanism to address any potential concerns regarding valuation, while simultaneously allowing the Applicant to recover a portion of the duties and taxes borne on inputs, thereby safeguarding revenue interests while granting legitimate benefits.
- Continued presence of the alert in the Icegate system, subsequent to the completion of the investigation, serves no further purpose and, in fact, significantly impedes the Applicant's regular export processes. With the investigation having concluded and the resultant adjudication order already passed—and with the Applicant having availed of its statutory right to challenge said order before the appropriate forum—the original justification for maintaining any operational alert against the Applicant's account within the

Icegate system has ceased to exist. The retention of the alert, in such circumstances, results only in the perpetuation of adverse operational consequences, including unwarranted scrutiny, procedural delays, system-based rejections, and the imposition of restrictions that collectively obstruct the Applicant's ability to smoothly process export shipments and claim lawful Duty Drawback benefits. These limitations have a cascading effect by hampering the Applicant's ability to fulfill fresh contractual obligations, disrupting supply chains, and undermining the commercial certainty upon which the Applicant and Its international partners rely. The continued existence of this alert, therefore, serves no constructive regulatory or investigative function and instead acts as an administrative barrier that unduly prejudices the Applicant's export operations on a daily basis, placing the Applicant at a distinct disadvantage in comparison to its industry peers and international competitors. The immediate removal of the alert from the Icegate system is essential not only for restoring the Applicant's operational normalcy and enabling it to carry on its legitimate business activities without arbitrary or disproportionate hindrances, but also for reaffirming the principles of fair treatment, legal certainty, and a level playing field in export promotion, all of which are fundamental objectives of both the Customs law and India's overall foreign trade policy.

- The Hon'ble Commissioner possesses the inherent power to rectify genuine errors and to ensure that justice is served, especially in cases where procedural lapses or external circumstances have led to the denial of legitimate entitlements. Exercising this power to convert the Shipping Bills and remove the alert would be in furtherance of the principles of equality and natural justice.
- The Applicant undertakes and agrees to fully comply with all conditions, procedural requirements, and obligations that may be prescribed, imposed, or stipulated at any stage by the Customs authorities, whether during or subsequent to the grant of such conversion of Free Shipping Bills to Duty Drawback Shipping Bills, as well as throughout the process of subsequent examination and settlement of Duty Drawback claims arising therefrom. The Applicant hereby affirms and commits that it will cooperate unreservedly with any procedures mandated by the Customs department, including, but not limited to, the submission of any additional documents, records, explanations, or evidentiary materials as may be required by the authorities from time to time in order to substantiate the veracity and legitimacy of its claims.
- Therefore, in light of foregoing submissions, the exporter has requested to:-
 - (i) Allow the conversion of the 'Free Shipping Bills' listed in Annexure for the period from 2022 to 2025 (till date) to 'Duty Drawback Shipping Bills.'

- (ii) Direct the concerned Customs authorities to process the Duty Drawback claims arising from the said converted Shipping Bills, restricting the claims to 150% (AS PER NOTIFICATION 77/2023CUS (NT) dated 20.10.2023. of the purchase cost based on supplier invoices.
- (iii) Pass orders to remove the alert inserted in the ICEGATE system against M/s Vatech Wabag Limited.

4. Following the principles of natural justice, personal hearing was granted on 06.11.2025. Shri K. Suresh Kumar, Advocate, authorised representative of M/s. Va Tech Wabag Limited, appeared before me and made their submissions. Subsequently, they have made submissions through mails on 06.11.2025, 24.11.2025, 01.12.2025 and 11.12.2025.

DISCUSSIONS AND FINDINGS

5. I have carefully gone through the requests made by the exporter vide their letter dated 07.01.2025 (received in this office on 23.01.2025) for amendment in above mentioned 241 Shipping Bills listed in the Annexure, by way of conversion of Shipping Bills from Scheme- Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00) to Scheme- Drawback (Scheme Code- 19) & RoDTEP 'Y', all the submissions made by the exporter and the relevant provisions of the Customs Act, 1962, which govern the conversion of Shipping Bills.

6. The exporter in their submission dated 07.01.2025, inter alia, stated that an alert is inserted in ICEGATE system for want of clarification on Duty Drawback obtained in relation to the project exports and continues to remain active as on date. When shipping bill is filed in any port, system prompts to the assessing officer as "A CASE OF OVERVALUATION OF PROJECT EXPORT CONSIGNMENT FOR WRONGFUL DRAWBACK CLAIM IN VIOLATION OF NOTICE NO:95/2018-CUSTOMS(NT) DATED 06.12.2018 WAS BOOKED AGAINST THE PARTY, HENCE SAME BE CHECKED." Further, due to the alert inserted in the system, their legitimate export benefits like Duty Drawback and RoDTEP had been suspended from 2022 as they are filing free shipping without claiming any export benefits. As they are not availing any export benefits, they have requested for conversion of free shipping bills into duty drawback shipping bills as per list enclosed.

7. Conversion of shipping bill is governed by Section 149 of the Customs Act, 1962. Section 149 of the Customs Act, 1962 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, authorize 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"

8. I find that the exporter filed the impugned Shipping Bills under Scheme- Free SB Involving Remittance of Foreign Exchange (Scheme Code-00). However, the exporter has requested for conversion from Scheme- Free SB Involving Remittance of Foreign Exchange (Scheme Code-00) to Scheme- Drawback (Scheme Code- 19) & RoDTEP 'Y'. Now, 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 between April - 2022 and November - 2024 from Scheme- Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00) to Scheme- Drawback (Scheme Code- 19) & RoDTEP 'Y'.

9. I find that the Government has issued the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022 notified vide Notification No. 11/2022- Customs (N.T.) dated 22.02.2022 for regulating conversion from one scheme to another. The relevant provisions of the said regulations are as under:

Regulation 2(1)(b): *"Conversion" means amendment of the declaration made in the shipping bill or bill of export to any other one or more instrument-based scheme, after the export goods have been exported.*

Regulation 2(1)(c): *"Instrument based scheme" means a scheme involving utilization of instrument referred to in explanation 1 to sub-section (1) of section 28AAA of the Act.*

Explanation 1 of the 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".*

Regulation 4(1)(e): 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-

(e) the shipping bill or bill of export of which the conversion is sought is one that had been filed in relation to instrument based scheme.

9.1. In view of the words "to any **other** one or more instrument-based scheme" mentioned under regulation 2(1)(b) read with condition 4(1)(e) of the Notification cited Supra, it appears that the Regulations, 2022 supra applies to conversion of only those shipping bills which have been filed in relation to instrument based scheme and the conversion is being sought from one or more instrument-based scheme to any other one or more instrument-based schemes. Further, in view of Explanation 1 of section 28AAA of the Act, the instrument-based scheme includes Advance License, EPCG, RoDTEP, RoSCTL, etc. But, on perusal of Regulation, 2(1)(b) & 2(1)(c) of the Notification ibid read with the explanation I of Section 28AAA of the Customs Act, 1962 reveals that Free Shipping Bills appears to be out of the ambit of instrument-based scheme and Notification cited supra appears to be not applicable to Conversion from Scheme - Free SB Involving Remittance Of Foreign Exchange to instrument based scheme and vice versa.

9.2. Hence, I take recourse to the Board has issued Circular No. 36/2010-Customs dated 23.09.2010 which prescribes the conditions for the conversion of shipping bills from one scheme to another. The relevant paras 3 to 5 of the Board's Circular read as follows:

3. The issue has been re-examined in light of the above. It is clarified that Commissioner of Customs may allow conversion of shipping bills from schemes involving more rigorous examination to schemes involving less rigorous examination (for example, from Advance Authorization/DFIA scheme to Drawback/DEPB scheme) or within the schemes involving same level of examination (for example from Drawback scheme to DEPB scheme or vice versa) irrespective of whether the benefit of an export promotion scheme claimed by the exporter was denied to him by DGFT/DOC or Customs due to any dispute or not. The conversion may be permitted in accordance with the provisions of section 149 of the Customs Act, 1962 on a case to case basis on merits provided the Commissioner of Customs is satisfied, on the basis of documentary evidence which was in existence at the time the goods were exported, that the goods were eligible for the export promotion scheme to which conversion has been requested. Conversion of shipping bills shall also be subject to conditions as may be specified by the DGFT/MOC. The conversion may be allowed subject to the following further conditions:

a) The request for conversion is made by the exporter within three months from the date of the Let Export Order (LEO).

b) On the basis of available export documents etc., the fact of use of inputs is satisfactorily proved in the resultant export product.

c) The examination report and other endorsements made on the shipping bill/export documents prove the fact of export and the export product is clearly covered under relevant SION and or DEPB/Drawback Schedule as the case may be.

d) On the basis of S/Bill/export documents, the exporter has fulfilled all conditions of the export promotion scheme to which he is seeking conversion.

e) The exporter has not availed benefit of the export promotion scheme under which the goods were exported and no fraud/misdeclaration /manipulation has been noticed or investigation initiated against him in respect of such exports.

4. *Free shipping bills (shipping bills not filed under any export promotion scheme) are subject to 'nil' examination norms. Conversion of free shipping bills into EP scheme shipping bills (advance authorization, DFIA, DEPB, reward schemes etc.) should not be allowed. However, the Commissioner may allow All Industry Rate of duty drawback on goods exported under free shipping bill, without conversion of such free shipping bill to Drawback Scheme shipping bill, in terms of the proviso to rule 12(1) (a) of the Customs, Central Excise and Service Tax Drawback Rules, 1995.*
5. *Due care may be taken while allowing conversion to ensure that the exporter does not take benefit of both the schemes i.e., the scheme to which conversion is sought and the scheme from which conversion is sought. Whenever conversion of a shipping bill is allowed, the same should be informed to DGFT so that they may also ensure that the exporter does not take benefit of both the schemes.*

10. A conjoint reading of Section 149 of the Customs Act, 1962 and Circular No. 36/2010-Customs dated 23.09.2010 clearly establishes that the following criteria should be met for post-export conversion of a shipping bill-

- A. Conversion of shipping bills should be allowed from schemes involving more rigorous examination to schemes involving less rigorous examination or within the schemes involving same level of examination.
- B. The conversion may be permitted in accordance with the provisions of Section 149 of the Customs Act, 1962 on a case-to-case basis on merits provided the Commissioner of Customs is satisfied, on the basis of documentary evidence which was in existence at the time the goods were exported, that the goods were eligible for the export promotion scheme to which conversion has been requested.
- C. The request for conversion is made by the exporter within three months from the date of the Let Export Order (LEO).
- D. On the basis of available export documents etc., the fact of use of inputs is satisfactorily proved in the resultant export product.
- E. The examination report and other endorsements made on the shipping bill/export documents prove the fact of export and the export product is

clearly covered under relevant SION and or DEPB/Drawback Schedule as the case may be.

- F. On the basis of S/Bill/export documents, the exporter has fulfilled all conditions of the export promotion scheme to which he is seeking conversion.
- G. The exporter has not availed the benefit of the export promotion scheme under which the goods were exported and no fraud/misdeclaration /manipulation has been noticed or investigation initiated against him in respect of such exports.
- H. Conversion of free shipping bills into EP scheme shipping bills (advance authorization, DFIA, DEPB, reward schemes, etc.) should not be allowed. However, the Commissioner may allow All Industry Rate of Duty drawback on goods exported under free shipping bill.
- I. Exporter should not be allowed to take the benefit of both the schemes i.e. the scheme to which conversion is sought and the scheme from which conversion is sought. The same should be informed to DGFT so that they may also ensure that the exporter does not take benefit of both schemes.

11. I find that one of the overriding conditions is the period of limitation for filing an application for conversion. In this regard, I find that though the Board's Circular prescribes three months period from the date of LEO. However, it is now settled through various judicial pronouncements that while the period of three months is not statutorily provided in the Customs Act, 1962, a reasonable time limit may be considered. In this regard, the Government vide Notification No. 11/2022-Cus (N.T.) dated 22.02.2022 has issued The Shipping Bill (Post Export Conversion in Relation to the Instrument Based Scheme) Regulations, 2022, incorporating the manner and time limit for applying for post export conversion of shipping bills. Although, these regulations are not squarely applicable to the shipping bills in question for the reasons as explained herein above, reference to this regulation is being drawn to properly understand the legislative intent in respect of 'reasonable time' which can be allowed in conversion of shipping bill cases. I find that the Regulation provides that the application for conversion of the shipping bill shall be filed in writing within a period of one year from the date of LEO.

11.1. Thus, I find that the request for conversion of Shipping Bill should be made within one year from the date of LEO.

12. As the application for conversion has been received on 23.01.2025, Shipping Bills where LEO date is on or after 24.01.2024 shall be considered for conversion. On perusal of the 241 Shipping Bills listed in the Annexure, it is noticed that for the Shipping Bills mentioned from Sl. No. 1 to Sl. No. 173 the LEO date is prior to 24.01.2024. Hence, these Shipping Bills are barred by limitation. Accordingly, I reject the conversion of these 173 nos. of Shipping Bills [Sl. No. 1 to Sl. No. 173 in the

Annexure] on the grounds of limitation. Since the conversion is barred by limitation, the question of examining the conversion request on merits does not arise.

13. Further, I find that for the Shipping Bills mentioned in Sl. No. 174 to Sl. No. 241 of the Annexure, the LEO date is on or after 24.01.2024, i.e., within one year from the date of receipt of application for conversion. Hence, these Shipping Bills are not barred by limitation. Accordingly, I proceed to examine the conversion request on merit in respect of these 68 nos. of Shipping Bills under Circular No. 36/2010-Customs dated 23.09.2010 will have to be taken.

14. Now, I proceed to examine the conversion request in respect of these 68 nos. of Shipping Bills in terms of each of the criteria as given above.

A. Examination Norms

(a) The exporter has requested for amendment of the said shipping bill Scheme-Free SB Involving Remittance of Foreign Exchange (Scheme Code-00) to Scheme-Drawback (Scheme Code- 19) & RoDTEP 'Y'.

(b) It is further observed that an alert was in place against the IEC of the exporter in 1.5 system due to which most of the Shipping Bills were put under 100% examination, The remarks against each Shipping Bill has been mentioned below in Table below.

Table

Sl. No. of Annexure	Shipping Bill No.	Shipping Bill date	LEO Date	REMARKS	DBK INTENT IN SB/INV/PL (Y/N)	RODTEP INTENT IN SB/INV/PL (Y/N)
174	6791147	16-Jan-24	7-Feb-24	100% EXAMINATION	N	N
175	7655502	19-Feb-24	22-Feb-24	100% EXAMINATION	Y	N
176	7545119	15-Feb-24	22-Feb-24	100% EXAMINATION	Y	N
177	7655495	19-Feb-24	22-Feb-24	100% EXAMINATION	Y	N
178	6870044	19-Jan-24	24-Jan-24	100% EXAMINATION	N	N
179	7293430	5-Feb-24	7-Feb-24	100% EXAMINATION	N	N
180	7290147	5-Feb-24	7-Feb-24	100% EXAMINATION	N	N
181	7773472	23-Feb-24	19-Jul-24	100% EXAMINATION	N	N
182	8504045	21-Mar-24	21-Mar-24	100% EXAMINATION	N	N
183	8562517	22-Mar-24	23-Mar-24	100% EXAMINATION	N	N
184	8819253	1-Apr-24	2-Apr-24	100% EXAMINATION	N	N
185	8822408	1-Apr-24	4-Apr-24	100% EXAMINATION	Y	Y
186	8823190	1-Apr-24	4-Apr-24	100% EXAMINATION	Y	Y
187	8818937	1-Apr-24	2-Apr-24	100% EXAMINATION	N	N
188	8885782	4-Apr-24	5-Apr-24	100% EXAMINATION	N	N
189	9302516	22-Apr-24	23-Apr-24	100% EXAMINATION	N	N
190	8982368	8-Apr-24	10-Apr-24	100% EXAMINATION	N	N

191	9231463	18-Apr-24	23-Apr-24	100% EXAMINATION	N	N
192	9231440	18-Apr-24	29-Apr-24	100% EXAMINATION	N	N
193	9083930	12-Apr-24	16-Apr-24	100% EXAMINATION	N	N
194	9509806	30-Apr-24	7-May-24	100% EXAMINATION	N	N
195	9238713	19-Apr-24	22-Apr-24	100% EXAMINATION	N	N
196	1559369	10-Jun-24	11-Jun-24	100% EXAMINATION	Y	Y
197	1222777	28-May-24	28-May-24	100% EXAMINATION	N	N
198	1470991	6-Jun-24	12-Jun-24	100% EXAMINATION	N	N
199	1587975	11-Jun-24	12-Jun-24	100% EXAMINATION	N	N
200	1589771	11-Jun-24	12-Jun-24	100% EXAMINATION	N	N
201	1637086	13-Jun-24	13-Jun-24	100% EXAMINATION	N	N
202	1670308	14-Jun-24	19-Jun-24	100% EXAMINATION	Y	Y
203	1788502	19-Jun-24	22-Jun-24	100% EXAMINATION	N	N
204	2200177	5-Jul-24	9-Jul-24	100% EXAMINATION	N	N
205	2923105	2-Aug-24	6-Aug-24	100% EXAMINATION	N	N
206	1903130	24-Jun-24	25-Jun-24	100% EXAMINATION	N	N
207	1927446	25-Jun-24	1-Jul-24	100% EXAMINATION	N	N
208	1949262	26-Jun-24	1-Jul-24	100% EXAMINATION	Y	Y
209	2121811	2-Jul-24	3-Jul-24	100% EXAMINATION	Y	Y
210	2379049	12-Jul-24	15-Jul-24	100% EXAMINATION	Y	Y
211	2488878	17-Jul-24	22-Jul-24	100% EXAMINATION	N	N
212	2701956	25-Jul-24	26-Jul-24	INSPECT LOT	N	N
213	2810656	30-Jul-24	3-Aug-24	INSPECT LOT	Y	Y
214	2910736	2-Aug-24	12-Aug-24	INSPECT LOT	Y	Y
215	2881289	1-Aug-24	2-Aug-24	INSPECT LOT	N	N
216	2887056	1-Aug-24	2-Aug-24	INSPECT LOT	N	N
217	3001300	6-Aug-24	12-Aug-24	INSPECT LOT	Y	Y
218	3001775	6-Aug-24	12-Aug-24	INSPECT LOT	Y	Y
219	3061427	8-Aug-24	10-Aug-24	100% EXAMINATION	N	N
220	3181311	13-Aug-24	14-Aug-24	INSPECT LOT	Y	Y
221	3098242	9-Aug-24	10-Aug-24	INSPECT LOT	N	N
222	3252779	16-Aug-24	26-Aug-24	100% EXAMINATION	Y	Y
223	3496192	26-Aug-24	29-Aug-24	INSPECT LOT	Y	Y
224	3537742	28-Aug-24	30-Aug-24	INSPECT LOT	Y	Y
225	3752470	4-Sep-24	9-Sep-24	INSPECT LOT	Y	Y
226	3947485	12-Sep-24	24-Sep-24	INSPECT LOT	Y	Y
227	4403682	27-Sep-24	28-Sep-24	INSPECT LOT	N	N
228	4299826	24-Sep-24	28-Sep-24	INSPECT LOT	N	N
229	3995687	13-Sep-24	14-Sep-24	INSPECT LOT	N	N
230	4291815	24-Sep-24	28-Sep-24	INSPECT LOT	N	N

231	4152664	19-Sep-24	26-Sep-24	INSPECT LOT	Y	Y
232	4293953	24-Sep-24	26-Sep-24	INSPECT LOT	Y	Y
233	4290667	24-Sep-24	25-Sep-24	INSPECT LOT	Y	Y
234	4349350	26-Sep-24	26-Sep-24	INSPECT LOT	N	N
235	4368859	27-Sep-24	27-Sep-24	INSPECT LOT	Y	Y
236	4554356	3-Oct-24	4-Oct-24	INSPECT LOT	N	N
237	4400848	27-Sep-24	28-Sep-24	INSPECT LOT	N	N
238	4501442	1-Oct-24	1-Oct-24	INSPECT LOT	N	N
239	4493117	1-Oct-24	1-Oct-24	INSPECT LOT	Y	Y
240	4700385	9-Oct-24	11-Oct-24	100% EXAMINATION	Y	Y
241	5750967	20-Nov-24	21-Nov-24	INSPECT LOT	N	N

(c) From the above, it may be seen that in most Shipping Bills [Sl.Nos.174 to 211, 219, 222 and 240, i.e., 41 nos. in total], the goods have been examined 100%. Further, I find that an Order-in-Original No. 676/2025-26/ADC/DBK/NS-II/CAC/JNCH dated 14.08.2025 was passed by Addl. Commissioner, CAC(Drawback), NS - II, JNCH, for restricting the drawback of the exporter to 150% of the Invoice value.

(d) Further, 14 Shipping Bills where the examination instruction was inspect lot [Sl.Nos.213, 214, 217, 218, 220, 223 to 226, 231 to 233, 235 and 239] were filed with intent for Drawback and RoDTEP. Hence, the examining officer was aware that these Shipping Bills have been filed with intent for Drawback and RoDTEP.

(e) Thus, considering that 41 nos. of Shipping Bills were subjected to 100% examination; that the SIIB alert was already in place; that in the case of 14 Shipping Bills where the examination instructions were for inspect lot, the same been filed with intent for drawback and RoDTEP, it can be inferred that the goods have been examined duly to comply with the declaration thereof in the respective Shipping Bills.

B. Documentary evidence in existence at the time of export

(a) From the plain reading of Section 149 of the Customs Act, 1962, it may be seen that the exporter cannot be allowed to claim amendment by way of conversion in a routine manner and as a matter of right. Depending on the conversion sought, the physical verification and examination of goods in addition to verification of documents is required to be done as the conversion can change the entire nature and character of the shipping bill. Needless to mention that it is now well-settled that conversion from one scheme to another is not an amendment simpliciter. It is therefore necessary that the request for conversion needs to be examined carefully on case-to-case basis solely on merit.

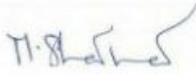
(b) The exporter has requested for conversion of the impugned Shipping Bill from Scheme- Free SB Involving Remittance of Foreign Exchange (Scheme Code-00)

to Scheme- Drawback (Scheme Code- 19) & RoDTEP 'Y'. 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. As the exporter had not declared the correct scheme code— Drawback (Scheme Code- 19) & RoDTEP 'Y' in the shipping bills, it is likely that the assessment and examination order might have differed. This is because the nature and extent of the export promotion scheme declared can influence the level of assessment and examination, including the necessity for physical verification of the goods.

(c) On perusal of the details of export benefits claimed from the ICES 1.5 system, it is evident that the exporter had filed the impugned Shipping Bills under Scheme-Free SB Involving Remittance of Foreign Exchange (Scheme Code-00), as applicable at the item level. Now, the exporter has requested for conversion of the impugned Shipping Bills from Scheme- Free SB Involving Remittance of Foreign Exchange (Scheme Code-00) to Scheme- Drawback (Scheme Code- 19) & RoDTEP 'Y'.

(d) However, as brought out above, 41 Shipping Bills have been subjected to 100% examination. Also, in cases where the examination instructions are for inspect lot, 14 Shipping Bills have been filed with intent for drawback and RoDTEP.

(e) Upon examination of documents uploaded on e-Sanchit, it is evident that the exporter had shown their intention to avail the benefits of Duty Drawback Scheme by mentioning *"As per Customs Notification 07/2020 dated 04.02.2020, we request you to restrict our drawback claims upto 150% of Purchase Value"* and *"We intend to claim rewards under remission of duties and taxes on exported products (RODTEP)"* in the 14 Shipping Bills as listed in the Table and discussed above. One screenshot from e-Sanchit of invoice of SB No.2810656 dated 30.07.2024 [Sl.No.213 of the Table above] and invoice of SB No.2910736 dated 02.08.2024 [Sl.No.214 of the Table above] respectively is attached below.

COMMERCIAL INVOICE							
EXPORTER: VA TECH WABAG LIMITED, WABAG HOUSE, NO.17, 200 FEET, THORAIPAKKAM-PALLAVARAM MAIN ROAD, SUNNAMBU KOLATHUR CHENNAI-600 117, INDIA		INVOICE NO 24-EXDN-88 INVOICE DATE 30-07-2024					
		PROJECT: SEA WATER DESALINATION PLANT AT MAMELLES DAKAR OF CAPACITY 50 MLD EXPANDABLE TO 100 MLD SENEGAL CUSTOMER CONTRACT NO: M 22 04 12/CI					
CONSIGNEE: EIFFAGE GENIE CIVIL SENEGAL P/C SONES AVENUE FELIX EBOUE X ROUTE DES BRASSERIES BP 737 DAKAR - SENEGAL TRANSIT.MAMELLES.SENEGAL@EIFFAGE.COM NICOLAS.ROUSSEAU3@EIFFAGE.COM CONTACT NAME: NICOLAS ROUSSEAU Tel SEN +221 77 674 95 48		BUYER: VA TECH WABAG LIMITED(SENEGAL BRANCH) NO.47, AVENUE HASSAN II, DAKAR - SENEGAL NINEA-009515696 2A2 TRADE REGISTER -SN DKR 2022 E 21487 NAME:MR.ABDELWAHED HAMD CONTACT NO:+221781440487					
PRE-CARRIAGE BY	PLACE OF RECEIPT	COUNTRY OF ORIGIN		COUNTRY OF FINAL DESTINATION			
BY SEA	NHAVSHEVA, INDIA	INDIA		SENEGAL			
VESSEL NAME / VOY. NO	PORT OF LOADING	TERM OF DELIVERY : CIF - DAKAR PORT					
	NHAVSHEVA, INDIA	HS CODE : 40094200					
PORT OF DISCHARGE	FINAL DESTINATION	PROJECT ID : 10P166					
DAKAR - SENEGAL	SENEGAL						
SEA WATER DESALINATION PLANT AT MAMELLES DAKAR OF CAPACITY 50 MLD EXPANDABLE TO 100 MLD SENEGAL							
BILLING SCHEDULE NO:	NO OF PACKAGES	DESCRIPTION OF GOODS	HS CODE	QTY	UNIT	RATE (USD)	AMOUNT (USD)
1.6.6, 1.6.6.1, 1.7.3, 1.8.6	9 PACKAGES	RUBBER EXPANSION JOINTS	40094200	22	NOS	340.91	7,500.00
TOTAL - 9 PACKAGES							7,500.00
INVOICE VALUE: USD SEVEN THOUSAND FIVE HUNDRED FOUR AND CENTS ZERO ONLY							
LUT SL NO. AD3303240715929 DT: 14-03-2024							
GST NO: 33AABCV0225G12W							
TIN NO: 33900701537							
I.E.CODE NO: 0496016784							
PAN NO. AABCV0225G							
CST NO: 637755							
CIN: L45205TN1995PLC030231							
NO OF PACKAGES	9 PACKAGES						
Total Gross Weight (Kgs)	1,249.50						
Total Net Weight (Kgs)	983.00						
I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realization or repatriation of foreign exchange to or from India							
We intend to claim rewards under REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS (RODTEP)							
AS PER CUSTOMS NOTIFICATION 07/2020 DATED ON - 04-02-20, WE REQUEST YOU TO RESTRICT OUR DRAWBACK CLAIMS UPTO 150% OF PURCHASE VALUE							
DECLARATION: We hereby declare that this Invoice shows the actual price of the goods described and that all particulars are true and correct.				FOR VATECH WABAG LTD			
				  AUTHORISED SIGNATORY			

(e) In view of the above, I find that the exporter possesses sufficient documentary evidence under Section 149 of the Customs Act, 1962 which were in existence at the time the goods were cleared for 55 nos. of the Shipping Bills highlighted in the Table above, supporting their claim to consider their request for conversion of the 55 nos. of shipping bills under the Drawback Scheme (Scheme Code-19) & RoDTEP 'Y'.

C. Time limit of filing of the conversion application

(a) As noted in Para 13 above, I find that for the Shipping bills listed in the Table above, the Let Export Orders (LEOs) were issued during the period from 07.02.2024 to 21.11.2024. Accordingly, these Shipping bills fall well within the prescribed period of one year from the date of LEO.

D. The fact of use of inputs is satisfactorily proved in the resultant export product

I find that this condition is not applicable in the present case as the amendment is sought from Scheme- Free SB Involving Remittance of Foreign Exchange (Scheme Code-00) to Scheme- Drawback (Scheme Code- 19) & RoDTEP 'Y'.

E. Examination report proves the fact of export and the export product is covered under relevant SION and/or Drawback Schedule

As discussed above, the examination report has been perused in the ICES 1.5 system and no adverse comment by the examining officer has been observed against the said shipping bills.

F. Exporter has fulfilled all conditions of the scheme to which he is seeking conversion.

(a) As discussed in the preceding paragraphs, although the exporter did not declare the Drawback Scheme (Scheme Code-19) & RoDTEP 'Y' in the said shipping bills, they had shown their intention to avail the benefits of Duty Drawback Scheme by mentioning "*As per Customs Notification 07/2020 dated 04.02.2020, we request you to restrict our drawback claims upto 150% of Purchase Value*" and "*We intend to claim rewards under remission of duties and taxes on exported products (RODTEP)*" in 14 nos. of the Shipping Bills as mentioned in the Table above. Further, 41 Shipping Bills have been subjected to 100% examination and nothing adverse has been found against the goods declared to be part of these Shipping Bills.

(b) Therefore, the exporter is eligible to avail of the benefit of Scheme-Drawback (Scheme Code-19) & RoDTEP in 55 nos. of the Shipping Bills as shown in Table above.

G. Non-availment of benefit of scheme under which the goods were exported and no fraud/mis-declaration /manipulation having been noticed or investigation initiated in respect of such exports.

As the exporter has requested for conversion of the said shipping bills from Scheme- Free SB Involving Remittance of Foreign Exchange (Scheme Code-00) to Drawback (Scheme Code-19) & RoDTEP 'Yes' and thus, I find that availment of export incentives/benefits at both ends is not possible in the instant case. 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 of free shipping bills into EP scheme shipping bills should not be allowed

(a) Attention is drawn to para (4) of Board Circular No. 36/2010-Customs dated 23.09.2010.

"4. Free shipping bills (shipping bills not filed under any export promotion scheme) are subject to 'nil' examination norms. Conversion of free shipping bills into EP scheme shipping bills (advance authorization, DFIA, DEPB, reward schemes etc.) should not be allowed. However, the Commissioner may allow All Industry Rate of duty drawback on goods exported under free shipping bill, without conversion of such free shipping bill to Drawback Scheme shipping bill, in terms of the proviso to rule 12(1) (a) of the Customs, Central Excise and Service Tax Drawback Rules, 1995."

(b) In this regard, as discussed in the preceding paras, the exporter has filed the shipping bill in (Scheme Code-00) and seeking amendment into Scheme - Drawback (Scheme Code- 19) & RoDTEP - 'Y'. In the instant case, though the exporter is seeking amendment from RoDTEP 'N' to RoDTEP 'Y', however, an alert from INNSA1 appears in the 1.5 system against these shipping bills wherein examination norms are not 'NIL' and no adverse comment by the examining officer has been observed against the said shipping bills. Further, as brought out above, 41 Shipping Bills have been subjected to 100% examination. Also, in cases where the examination instructions are for inspect lot, 14 Shipping Bills have been filed with intent for drawback and RoDTEP. Therefore, the amendment of the shipping bills may be permitted.

I. Exporter not to be allowed to take benefit of both the schemes

It is evident from the "SB view" Menu that the exporter has not claimed any export benefits in the system and no export incentives have been availed.

15. In view of the above discussions, I hold that the conversion of 55 nos. of the shipping bills as detailed in the Table above from Scheme- Free SB Involving Remittance of Foreign Exchange (Scheme Code-00) to Scheme - Drawback (Scheme Code- 19) & RoDTEP 'Y' may be allowed.

16. Accordingly, I pass the following order:

ORDER

- I. I reject the conversion of 173 nos. of shipping bills as detailed at Sl. No. 1 to 173 of the Annexure from Scheme - Free SB Involving Remittance of Foreign Exchange (Scheme Code-00) to Scheme - Drawback (Scheme Code- 19) & RoDTEP 'Y' on the grounds of limitation.
- II. I reject the conversion of 13 nos. of shipping bills as detailed at Sl. Nos. 212, 215, 216, 221, 227 to 230, 234, 236 to 238 and 241 of the Annexure from Scheme - Free SB Involving Remittance of Foreign Exchange (Scheme Code-00) to Scheme- Drawback (Scheme Code- 19) and RoDTEP 'Y' on merit.
- III. I allow the conversion of 55 nos. of shipping bills [i.e., 41 Shipping Bills as detailed at Sl.Nos.174 to 211, 219, 222 and 240 of the Annexure and 14 Shipping Bills as detailed at Sl.Nos.213, 214, 217, 218, 220, 223 to 226, 231 to 233, 235 and 239 of the Annexure] from Scheme- Free SB Involving Remittance of Foreign Exchange (Scheme Code-00) to Scheme- Drawback (Scheme Code- 19) and RoDTEP 'Y'. I also order that the Drawback shall be restricted to 150% of the Invoice value declared in the respective shipping bills.
- IV. 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.

Encl:- Annexure

(Giridhar G. Pai)
Commissioner of Customs, NS-II
JNCH, Nhava Sheva

To,
M/s. Va Tech Wabag Limited, IEC No., 0496016784,
Wabag House No. 17,
200 Feet Radial, S Kolathur,
Near Kamakshi Hospital,
Chennai - 600 117

Copy to:

- (i) The Deputy Commissioner of Customs, CCO, JNCH, Nhava Sheva,
- (ii) The Assistant Commissioner, CEAC, JNCH,
- (iii) EDI Section, for uploading on website.
- (iv) Office copy.

Annexure

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	9628192	11-Apr-22	12-Apr-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
2	2978534	21-Jul-22	12-Aug-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
3	3984843	5-Sep-22	15-Sep-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
4	1937792	6-Jun-22	18-May-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
5	2109150	14-Jun-22	21-Jul-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
6	2978764	21-Jul-22	12-Aug-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
7	2160307	16-Jun-22	28-Jul-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
8	2200985	17-Jun-22	28-Jul-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
9	2780679	13-Jul-22	21-Jul-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
10	2780822	13-Jul-22	20-Jul-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
11	2350540	24-Jun-22	28-Jul-22	Free SB Involving Remittance Of Foreign	Drawback (Scheme Code -

				Exchange (Scheme Code-00)	19) & RoDTEP 'Y'
12	2524709	1-Jul-22	28-Jul-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
13	3223615	1-Aug-22	16-Aug-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
14	3540798	17-Aug-22	13-Sep-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
15	2559770	2-Jul-22	5-Aug-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
16	2714398	9-Jul-22	16-Jul-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
17	2838528	15-Jul-22	5-Aug-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
18	2760620	12-Jul-22	16-Jul-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
19	2760543	12-Jul-22	16-Jul-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
20	2760514	12-Jul-22	16-Jul-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
21	2780429	13-Jul-22	16-Jul-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
22	2838542	15-Jul-22	16-Aug-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
23	3540874	17-Aug-22	10-Sep-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
24	3067807	26-Jul-22	3-Sep-22	Free SB Involving Remittance Of Foreign	Drawback (Scheme Code -

				Exchange (Scheme Code-00)	19) & RoDTEP 'Y'
25	3982726	5-Sep-22	15-Sep-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
26	2833665	15-Jul-22	20-Jul-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
27	2926998	19-Jul-22	26-Jul-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
28	2973896	21-Jul-22	26-Jul-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
29	2989006	22-Jul-22	26-Jul-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
30	2989328	22-Jul-22	26-Jul-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
31	3172391	29-Jul-22	4-Aug-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
32	4013898	7-Sep-22	15-Sep-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
33	4013897	7-Sep-22	15-Sep-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
34	3536372	17-Aug-22	8-Sep-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
35	3540821	17-Aug-22	10-Sep-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
36	2910437	19-Jul-22	16-Aug-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
37	3461015	12-Aug-22	15-Sep-22	Free SB Involving Remittance Of Foreign	Drawback (Scheme Code -

				Exchange (Scheme Code-00)	19) & RoDTEP 'Y'
38	3011226	23-Jul-22	7-Sep-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
39	3092289	27-Jul-22	7-Sep-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
40	3320492	5-Aug-22	3-Sep-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
41	3117415	28-Jul-22	7-Sep-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
42	3113214	27-Jul-22	7-Sep-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
43	3156965	29-Jul-22	4-Aug-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
44	3167016	29-Jul-22	7-Sep-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
45	3227584	1-Aug-22	4-Aug-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
46	3227728	1-Aug-22	4-Aug-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
47	3303676	4-Aug-22	7-Sep-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
48	3984832	5-Sep-22	15-Sep-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
49	3318895	5-Aug-22	11-Aug-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
50	3318666	5-Aug-22	11-Aug-22	Free SB Involving Remittance Of Foreign	Drawback (Scheme Code -

				Exchange (Scheme Code-00)	19) & RoDTEP 'Y'
51	3336520	6-Aug-22	11-Aug-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
52	3382395	8-Aug-22	11-Aug-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
53	3493353	13-Aug-22	18-Aug-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
54	3516390	16-Aug-22	18-Aug-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
55	3298814	4-Aug-22	11-Aug-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
56	3323705	5-Aug-22	3-Sep-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
57	3447675	11-Aug-22	3-Sep-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
58	3787706	27-Aug-22	8-Sep-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
59	3793295	27-Aug-22	8-Sep-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
60	4080251	7-Sep-22	8-Sep-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
61	3772777	26-Aug-22	16-Sep-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
62	3898953	1-Sep-22	8-Sep-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
63	3917209	2-Sep-22	16-Sep-22	Free SB Involving Remittance Of Foreign	Drawback (Scheme Code -

				Exchange (Scheme Code-00)	19) & RoDTEP 'Y'
64	3938978	3-Sep-22	8-Sep-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
65	4018446	7-Sep-22	8-Sep-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
66	4222337	16-Sep-22	1-Oct-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
67	4332017	21-Sep-22	1-Oct-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
68	4407200	24-Sep-22	7-Oct-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
69	4445915	26-Sep-22	7-Oct-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
70	4486412	28-Sep-22	7-Oct-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
71	4552823	30-Sep-22	17-Oct-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
72	4597190	3-Oct-22	7-Oct-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
73	4077190	9-Sep-22	16-Sep-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
74	4346836	22-Sep-22	1-Oct-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
75	4229911	16-Sep-22	22-Dec-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
76	4320556	21-Sep-22	22-Dec-22	Free SB Involving Remittance Of Foreign	Drawback (Scheme Code -

				Exchange (Scheme Code-00)	19) & RoDTEP 'Y'
77	4347134	22-Sep-22	1-Oct-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
78	4353259	22-Sep-22	1-Oct-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
79	4380808	23-Sep-22	1-Oct-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
80	4508315	29-Sep-22	22-Dec-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
81	7187059	23-Jan-23	25-Jan-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
82	4767444	12-Oct-22	22-Dec-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
83	6206586	16-Dec-22	22-Dec-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
84	4767431	12-Oct-22	22-Dec-22	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
85	7038885	17-Jan-23	24-Jan-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
86	6541397	29-Dec-22	14-Jan-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
87	7218867	24-Jan-23	25-Jan-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
88	6749534	6-Jan-23	14-Jan-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
89	7189495	23-Jan-23	25-Jan-23	Free SB Involving Remittance Of Foreign	Drawback (Scheme Code -

				Exchange (Scheme Code-00)	19) & RoDTEP 'Y'
90	6892356	11-Jan-23	24-Jan-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
91	7440015	1-Feb-23	3-Feb-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
92	7039208	17-Jan-23	24-Jan-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
93	7236406	24-Jan-23	3-Feb-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
94	7195129	23-Jan-23	25-Jan-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
95	8040688	24-Feb-23	3-Mar-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
96	7921881	20-Feb-23	13-Mar-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
97	8364903	10-Mar-23	15-Mar-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
98	8328211	8-Mar-23	15-Mar-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
99	9745937	3-May-23	8-May-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
100	8326305	8-Mar-23	15-Mar-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
101	8475682	15-Mar-23	15-Apr-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
102	8607141	20-Mar-23	27-Mar-23	Free SB Involving Remittance Of Foreign	Drawback (Scheme Code -

				Exchange (Scheme Code-00)	19) & RoDTEP 'Y'
103	9111150	6-Apr-23	11-Apr-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
104	8962633	31-Mar-23	27-Apr-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
105	9424413	20-Apr-23	27-Apr-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
106	9128560	7-Apr-23	27-Apr-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
107	8993228	31-Mar-23	5-Apr-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
108	9128555	7-Apr-23	11-Apr-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
109	9013521	1-Apr-23	11-Apr-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
110	9574963	26-Apr-23	8-May-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
111	9702969	2-May-23	8-May-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
112	9420506	20-Apr-23	9-Jun-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
113	9712130	2-May-23	8-May-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
114	9944959	11-May-23	17-May-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
115	9977580	12-May-23	17-May-23	Free SB Involving Remittance Of Foreign	Drawback (Scheme Code -

				Exchange (Scheme Code-00)	19) & RoDTEP 'Y'
116	1492943	2-Jun-23	15-Jun-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
117	1794786	16-Jun-23	27-Jun-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
118	1789774	16-Jun-23	27-Jun-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
119	1789788	16-Jun-23	27-Jun-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
120	1913985	21-Jun-23	27-Jun-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
121	1971294	23-Jun-23	27-Jun-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
122	2544627	18-Jul-23	4-Aug-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
123	1932170	22-Jun-23	27-Jun-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
124	2340406	10-Jul-23	14-Jul-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
125	2480432	15-Jul-23	31-Jul-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
126	2553904	19-Jul-23	31-Jul-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
127	2595081	20-Jul-23	4-Aug-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
128	3186241	14-Aug-23	18-Aug-23	Free SB Involving Remittance Of Foreign	Drawback (Scheme Code -

				Exchange (Scheme Code-00)	19) & RoDTEP 'Y'
129	3469451	25-Aug-23	4-Sep-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
130	2594085	20-Jul-23	31-Jul-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
131	4250719	28-Sep-23	12-Oct-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
132	3217529	16-Aug-23	25-Aug-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
133	3412951	23-Aug-23	28-Aug-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
134	3380943	22-Aug-23	28-Aug-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
135	3431634	24-Aug-23	30-Aug-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
136	3853114	11-Sep-23	13-Sep-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
137	3903821	13-Sep-23	15-Sep-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
138	4081823	21-Sep-23	27-Sep-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
139	3784437	8-Sep-23	13-Sep-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
140	3695155	4-Sep-23	13-Sep-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
141	4424425	5-Oct-23	12-Oct-23	Free SB Involving Remittance Of Foreign	Drawback (Scheme Code -

				Exchange (Scheme Code-00)	19) & RoDTEP 'Y'
142	4409889	5-Oct-23	12-Oct-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
143	4088826	21-Sep-23	27-Sep-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
144	4405526	5-Oct-23	12-Oct-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
145	4523711	10-Oct-23	18-Oct-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
146	5448599	20-Nov-23	9-Jan-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
147	4453328	6-Oct-23	28-Oct-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
148	5040837	1-Nov-23	11-Nov-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
149	5380081	16-Nov-23	12-Dec-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
150	5983877	12-Dec-23	4-Jan-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
151	5903048	8-Dec-23	27-Dec-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
152	6084868	16-Dec-23	3-Jan-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
153	6178080	20-Dec-23	5-Jan-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
154	6178743	20-Dec-23	5-Jan-24	Free SB Involving Remittance Of Foreign	Drawback (Scheme Code -

				Exchange (Scheme Code-00)	19) & RoDTEP 'Y'
155	6130021	18-Dec-23	28-Dec-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
156	6195087	21-Dec-23	28-Dec-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
157	6221905	22-Dec-23	22-Dec-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
158	6288746	26-Dec-23	28-Dec-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
159	6360749	28-Dec-23	30-Dec-23	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
160	6403454	29-Dec-23	5-Jan-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
161	6523251	4-Jan-24	9-Jan-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
162	6596975	8-Jan-24	9-Jan-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
163	6498006	3-Jan-24	5-Jan-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
164	6501332	3-Jan-24	9-Jan-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
165	6500831	3-Jan-24	5-Jan-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
166	6511581	4-Jan-24	9-Jan-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
167	6553752	5-Jan-24	9-Jan-24	Free SB Involving Remittance Of Foreign	Drawback (Scheme Code -

				Exchange (Scheme Code-00)	19) & RoDTEP 'Y'
168	6607400	8-Jan-24	9-Jan-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
169	6623077	9-Jan-24	10-Jan-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
170	6659430	10-Jan-24	17-Jan-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
171	6659367	10-Jan-24	13-Jan-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
172	6818311	17-Jan-24	23-Jan-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
173	6818984	17-Jan-24	23-Jan-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
174	6791147	16-Jan-24	7-Feb-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
175	7655502	19-Feb-24	22-Feb-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
176	7545119	15-Feb-24	22-Feb-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
177	7655495	19-Feb-24	22-Feb-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
178	6870044	19-Jan-24	24-Jan-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
179	7293430	5-Feb-24	7-Feb-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
180	7290147	5-Feb-24	7-Feb-24	Free SB Involving Remittance Of Foreign	Drawback (Scheme Code -

				Exchange (Scheme Code-00)	19) & RoDTEP 'Y'
181	7773472	23-Feb-24	19-Jul-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
182	8504045	21-Mar-24	21-Mar-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
183	8562517	22-Mar-24	23-Mar-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
184	8819253	1-Apr-24	2-Apr-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
185	8822408	1-Apr-24	4-Apr-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
186	8823190	1-Apr-24	4-Apr-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
187	8818937	1-Apr-24	2-Apr-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
188	8885782	4-Apr-24	5-Apr-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
189	9302516	22-Apr-24	23-Apr-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
190	8982368	8-Apr-24	10-Apr-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
191	9231463	18-Apr-24	23-Apr-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
192	9231440	18-Apr-24	29-Apr-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
193	9083930	12-Apr-24	16-Apr-24	Free SB Involving Remittance Of Foreign	Drawback (Scheme Code -

				Exchange (Scheme Code-00)	19) & RoDTEP 'Y'
194	9509806	30-Apr-24	7-May-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
195	9238713	19-Apr-24	22-Apr-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
196	1559369	10-Jun-24	11-Jun-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
197	1222777	28-May-24	28-May-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
198	1470991	6-Jun-24	12-Jun-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
199	1587975	11-Jun-24	12-Jun-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
200	1589771	11-Jun-24	12-Jun-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
201	1637086	13-Jun-24	13-Jun-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
202	1670308	14-Jun-24	19-Jun-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
203	1788502	19-Jun-24	22-Jun-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
204	2200177	5-Jul-24	9-Jul-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
205	2923105	2-Aug-24	6-Aug-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
206	1903130	24-Jun-24	25-Jun-24	Free SB Involving Remittance Of Foreign	Drawback (Scheme Code -

				Exchange (Scheme Code-00)	19) & RoDTEP 'Y'
207	1927446	25-Jun-24	1-Jul-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
208	1949262	26-Jun-24	1-Jul-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
209	2121811	2-Jul-24	3-Jul-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
210	2379049	12-Jul-24	15-Jul-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
211	2488878	17-Jul-24	22-Jul-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
212	2701956	25-Jul-24	26-Jul-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
213	2810656	30-Jul-24	3-Aug-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
214	2910736	2-Aug-24	12-Aug-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
215	2881289	1-Aug-24	2-Aug-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
216	2887056	1-Aug-24	2-Aug-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
217	3001300	6-Aug-24	12-Aug-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
218	3001775	6-Aug-24	12-Aug-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
219	3061427	8-Aug-24	10-Aug-24	Free SB Involving Remittance Of Foreign	Drawback (Scheme Code -

				Exchange (Scheme Code-00)	19) & RoDTEP 'Y'
220	3181311	13-Aug-24	14-Aug-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
221	3098242	9-Aug-24	10-Aug-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
222	3252779	16-Aug-24	26-Aug-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
223	3496192	26-Aug-24	29-Aug-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
224	3537742	28-Aug-24	30-Aug-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
225	3752470	4-Sep-24	9-Sep-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
226	3947485	12-Sep-24	24-Sep-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
227	4403682	27-Sep-24	28-Sep-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
228	4299826	24-Sep-24	28-Sep-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
229	3995687	13-Sep-24	14-Sep-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
230	4291815	24-Sep-24	28-Sep-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
231	4152664	19-Sep-24	26-Sep-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
232	4293953	24-Sep-24	26-Sep-24	Free SB Involving Remittance Of Foreign	Drawback (Scheme Code -

				Exchange (Scheme Code-00)	19) & RoDTEP 'Y'
233	4290667	24-Sep-24	25-Sep-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
234	4349350	26-Sep-24	26-Sep-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
235	4368859	27-Sep-24	27-Sep-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
236	4554356	3-Oct-24	4-Oct-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
237	4400848	27-Sep-24	28-Sep-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
238	4501442	1-Oct-24	1-Oct-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
239	4493117	1-Oct-24	1-Oct-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
240	4700385	9-Oct-24	11-Oct-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'
241	5750967	20-Nov-24	21-Nov-24	Free SB Involving Remittance Of Foreign Exchange (Scheme Code-00)	Drawback (Scheme Code - 19) & RoDTEP 'Y'