



S/10-346/2025-26/ADU/ADC/CEAC/NS-11/CAC/JNCH

 सत्यमेव जयते	आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय Office of Commissioner of Customs NS-II जवाहरलाल नेहरू कस्टम हाउस, न्हावा शेवा, जिला- रायगढ़, महाराष्ट्र - 400 707 Jawaharlal Nehru Custom House, Nhava Sheva, Dist.- Raigad, Maharashtra - 400 707	
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F. No: CUS/ASS/MISC/683/2024-CEAC

Date: 11.09.2025

CUS/SIIB/ALT/233/2024-SIIB(E)-JNCH

DIN NO.- 20250978 NT 0000333 665

SCN NO.- 960/2025-26/ADC/CEAC/NS-11/CAC/JNCH



SHOW CAUSE NOTICE UNDER SECTION 124 OF THE CUSTOMS ACT-1962

M/s. A.S.S. TRADE INCORPORATION (IEC- HNSPS1670E) having its office at Ground Floor, Shop No.03, Today Elite, Plot No.325, Sector No.17, Ulwe, Panvel Chowk, Raigad, Maharashtra, 410206 has filed Shipping Bill No. 9474680 dt. 29.04.2024 (hereinafter referred to as "Shipping Bill"), through their Customs Broker M/s. Balachandiran Clearing and Shipping Agency (CHA License No.11/349) for Export of following items destined to Mauritius. The details are as under:

TABLE-I

SB No./ Date	Description	Quantity (PCS)	FOB (INR)	DBK (INR)	RoSCTL (INR)	RoDTEP (INR)	IGST
9474680 DATED 29.04.2024	BANARASI SILK SAREE	1200	₹ 5,95,440.00	₹ 52,994.16	₹ 0.00	₹ 10,122.48	₹ 29,772.00
	COTTON LEGGINGS	998	₹ 4,33,306.65	₹ 12,075.80	₹ 26,215.05	₹ 0.00	₹ 21,665.33
	COTTON CHURIDAR	112	₹ 50,943.20	₹ 1,528.30	₹ 3,082.07	₹ 0.00	₹ 2,547.16
	COTTON KURTI PLAZO SET	240	₹ 1,19,088.00	₹ 3,810.82	₹ 7,204.83	₹ 0.00	₹ 5,954.40
	COTTON KURTI	1142	₹ 4,72,217.00	₹ 15,110.94	₹ 28,569.13	₹ 0.00	₹ 23,610.85
	COTTON KURTI SHORT	840	₹ 3,99,441.00	₹ 12,782.11	₹ 24,166.18	₹ 0.00	₹ 19,972.05
	COTTON KURTI PANT SET	90	₹ 44,658.00	₹ 1,429.06	₹ 2,701.81	₹ 0.00	₹ 2,232.90
	TOTAL	4622	₹ 21,15,093.85	₹ 99,731.19	₹ 91,939.07	₹ 10,122.48	₹ 1,05,754.69

2. On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. A.S.S. TRADE INCORPORATION (IEC- HNSPS1670E), the goods declared as "RMG's", covered under Shipping Bill No. 9474680 dt. 29.04.2024 (RUD-I) at JWR CFS were put on hold vide Hold No. 18/2024-25 SIIB(X) dated 03.05.2024 issued vide even No. for Examination of the same as the supply chain of the Exporter appeared to be fake/ manipulated and the

 सत्यमेव जयते	आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय Office of Commissioner of Customs NS-II जवाहरलाल नेहरू कस्टम हाउस, न्हावा शेवा, जिला- रायगढ़, महाराष्ट्र - 400 707 Jawaharlal Nehru Custom House, Nhava Sheva, Dist.- Raigad, Maharashtra - 400 707	
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declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other Export incentives. Hence the case was taken up by this unit for detailed investigation.

3. Consequently, the subject goods pertaining to Shipping Bill No. 9474680 dt. 29.04.2024 were examined 100% vide Panchanama dated 15.05.2024 (RUD- II) in the presence of two independent Panchas, Representatives of Customs Broker and Exporter. During the Examination, the subject goods were found as declared in the said Shipping Bill, their corresponding Invoice and Packing List w.r.t. declared quantity and description. However, it appeared that the valuation of the goods covered in above said Shipping Bill is overvalued. Representative Sealed Samples (RSS) of the goods from the Shipping Bill was drawn for the purpose of further investigation.

4. Further, letters dated 22.05.2024 was forwarded to DYCC, JNCH along with RSS for testing in order to determine exact characteristics, nature and composition of the subject goods. DYCC tested the RSS and forwarded the test Reports vide DYCC Report Nos. 389/SIIB(X) dated 08.06.2024, 393/SIIB(X) dated 07.06.2024, 390/SIIB(X) dated 29.05.2024, 388/SIIB(X) dated 29.05.2024, 387/SIIB(X) dated 30.05.2024, 394/SIIB(X) dated 12.06.2024 and 391/SIIB(X) dated 19.06.2024 (RUD-III). The details of test reports are as under:

Item No	Item Description	RTTC	DYCC Test Report
1	BANARASI SILK SAREE	50072090	The sample as received is in the form of Readymade textile garment (Saree). The base woven fabric is composed of filament yarns of polyester on both sides, having embroidery (Jarie yarns) at some part on regular intervals composed of filament yarns of polyester. GSM of Base fabric = 50.68 GSM of Embroidery portion = 92.68
2	COTTON LEGGINGS	61159500	The sample as received is in the form of dyed knitted readymade garment (Described as Cotton Legging). It is made of knitted fabric, composed of Viscose spun yarns together with spandex fitted with elastic strip at waist. wt of the sample as received = 208.6 gm. wt of fabric = 199.4 gm wt of elastic = balance % composition of fabric: Viscose = 96.29% Spandex = balance
3	COTTON CHURIDAR	62041290	The sample as received is in the form of dyed, printed woven readymade garment (cotton churidhar). It is wholly composed of cotton yarns. Wt. of sample = 330.8 gms. GSM = 102.4

4	COTTON KURTI PLAZO SET	62114219	<p>Report: - The sample as received is in the form of readymade textile article (Kurta, Pyjama and Dupatta).</p> <p>Total weight of sample (kurta, pyjama and dupatta) = 610.0 gms.</p> <p>1. Kurta- It is made of dyed and printed woven fabric stitched with decorative lace at neck, at the border of lower portion and at the end of sleeves. Base dyed and printed woven fabric is wholly composed of spun yarns of viscose. Decorative lace is composed of polyester yarns.</p> <p>Total wt. of sample = 200.0 gms. Wt. of base fabric = 192.0 gms. Wt. of decorative lace = balance.</p> <p>2. Pyjama - It is made of dyed and printed woven fabric fitted with elastic at waist and stitched with decorative lace at lower portion of pyjama. Base dyed and printed woven fabric is wholly composed of spun yarns of viscose. Decorative lace is</p> <p>composed of polyester yarns.</p> <p>Total weight of sample = 266.0 gms. Wt. of base fabric = 256.0 gms. Wt. of elastic and decorative lace = balance.</p> <p>Dupatta - It is made of dyed and printed woven fabric stitched with decorative lace at the borders. Base dyed and printed woven fabric is wholly composed of spun yarns of viscose. Decorative lace is composed of polyester yarns.</p> <p>Total wt. of sample = 144.0 gms. Wt. of base fabric = 136.0 gms. Wt. of decorative lace = balance.</p>
5	COTTON KURTI	62113200	<p>The samples as received are in the form of dyed embroidery woven readymade garment (cotton kurti). It is wholly composed of cotton yarns.</p> <p>Total wt. of the sample = 515.6 Wt. of Top = 325.7 gms Wt. of Lower = 189.9 GSM: 113.2 (Top) GSM: 113.8 (Lower)</p>
6	COTTON KURTI SHORT	62114219	<p>Report: The sample as received is in the form of readymade textile article (Kurti) made of printed woven fabric fitted with buttons on front side. Base woven fabric is wholly made of spun yarns of viscose.</p> <p>Net wt. of the sample = 186.1g Wt. of woven fabric = 185.1g Wt. of buttons= Balance. G.S.M of Sample = 112.8</p>

7	COTTON KURTI PANT SET	62114219	<p>Report: On opening sample packet three pieces of readymade textile articles received.</p> <p>Total wt of sample: 287.40 gm</p> <p>1. Kurta: Sample is in the form of readymade textile article (Kurta) made of printed woven base fabric having sequences on front side. Base fabric is wholly made of cotton and sequences are made of glass and plastic.</p> <p>Total wt of sample = 134.7 gm GSM of base fabric = 79.61</p> <p>2. Lower: Sample is in the form of readymade textile article (Lower) made of printed woven base fabric having elastic on waist. It is wholly made of cotton.</p> <p>Total wt of sample = 94.6 gm Wt of base fabric = 88.5 gm and GSM of base fabric = 78.79 Wt of elastic = Balance</p> <p>3. Dupatta: Sample is in the form of readymade textile article (Dupatta) made of dyed woven fabric. It is wholly made of polyester filament yarns.</p> <p>Total wt of sample = 58.1 gm and GSM of base fabric = 34.33</p>
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The subject goods were found mis-declared in terms of composition and declared RITC, Drawback & RoDTEP Sr. Nos. have been redetermined in the above-mentioned Shipping Bill as per the table below-

Item No	Item Description	DECLARED							REDETERMINED						
		RITC	Drawback	Rate	RoSC TL	RATE		RODT EP	RITC	Drawback	Rate	RoSC TL	RATE		RODT EP
						Stat e	Centr e	RATE					Stat e	Centr e	RATE
1	BANARASI SILK SAREE	50072090	500703B	8.9	500703B	0	0	1.7	54075240	540707B	2.2	540707B	0	0	2.4
2	COTTON LEGGINGS	61159500	61150101B	2.9	61150101B	3.6	2.45	0	61046300	61040303B	1.8	61040303B	2.65	2.1	0
3	COTTON CHURIDAR	62041290	62040301B	3	62040301B	3.6	2.45	0	62041290	62040301B	3	62040301B	3.6	2.45	0
4	COTTON KURTI PLAZO SET	62114219	62110501B	3.2	62110501B	3.6	2.45	0	62042390	62040303B	2.9	62040303B	2.65	2.1	0
5	COTTON KURTI	62113200	62110501B	3.2	62110501B	3.6	2.45	0	62044290	62040301B	3	62040301B	3.6	2.45	0
6	COTTON KURTI SHORT	62114219	62110501B	3.2	62110501B	3.6	2.45	0	62044390	62040303B	2.9	62040303B	2.65	2.1	0
7	COTTON KURTI PANT SET	62114219	62110501B	3.2	62110501B	3.6	2.45	0	62044290	62040301B	3	62040301B	3.6	2.45	0

5. RE-DETERMINATION OF VALUATION

5.1 As the Export goods were not standard goods, the Export data in Export Commodity Data Base (ECDB) could not be used for comparing price of the goods of like kind and quality

as required under Rule 4 of CVR, 2007. Further, the subject goods were not identified specifically with any brand, mark, style and other specifications, the goods of like kind and quality Exported cannot be identified to compare their transaction value with the declared value of the subject goods. Hence, value of the subject goods cannot be determined under the said Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

5.2 The Exporter has neither produced any cost of production details, manufacturing or processing of Export details and correct transport details nor produced cost design or brand or an amount towards profit etc. to derive computed value of the goods. In absence of complete cost data details, value cannot be determined as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

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

RULE 6. Residual Method. –“Subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and the general Provisions of these Rules provided that local Market Price of the Export goods may not be the only basis for determining the value of Export goods”.

As per the Provisions of Rule 6 *ibid*, the assessable value of the goods is proposed to be re-determined under Rule 6 *ibid*, i.e. as per the Residual Method. Accordingly, Market Survey was conducted by the officers of SIIB (Export) on 30.05.2024. Value of the goods was taken from 3 different shops/ dealers and average of their prices was taken as Market value of the same. The details of the determination of the value is summarized in the Market Survey Report dated 30.05.2024

6. To ascertain prevailing Market Value of the goods, the Market Enquiry of the goods covered under the subject Shipping Bills was required to be conducted, therefore this office had requested to the Exporter to represent them during the said Market Enquiry. The Market Enquiry was conducted on 30.05.2024 (RUD-IV) along with Authorized Representative of the Exporter. As per the Market Enquiry the value of the goods has been re-determined and accordingly the Export incentives have been re-determined. On the basis of Market Enquiry Report dated 30.05.2024, it is observed that the subject goods have been mis-declared in terms of valuation. The re-determined FOB value of the goods and corresponding Export incentives as per DYCC reports and Market Enquiry would be as below:

Table-II

Sl No.	Shipping Bill No. & Date	Description of goods	Quantity (PCS)	Declared					Re-determined				
				FOB (INR)	Drawback (INR)	ROSC (INR)	ROD (INR)	IGST	FOB	Drawback	ROSC (INR)	ROD (INR)	IGST
1		BANARASI SILK SAREE	1200	₹ 5,95,440.00	₹ 52,994.16	₹ 0.00	₹ 10,122.48	₹ 29,772.00	₹ 4,61,454.55	₹ 10,152.00	₹ 0.00	₹ 2,400.00	₹ 23,072.73
2		COTTON LEGGINGS	998	₹ 4,33,306.65	₹ 12,075.80	₹ 26,215.05	₹ 0.00	₹ 21,665.33	₹ 3,32,970.83	₹ 5,993.48	₹ 15,816.12	₹ 0.00	₹ 16,485.54

3	9474680 DATED 29.04.2024	COTTON CHU RIDAR	112	₹ 50,943.20	₹ 1,528.30	₹ 3,082.07	₹ 0.00	₹ 2,547.16	₹ 40,014.15	₹ 1,200.42	₹ 2,420.86	₹ 0.00	₹ 2,000.71
4		COTTON KUR TI PLAZO SET	240	₹ 1,19,088.00	₹ 3,810.82	₹ 7,204.83	₹ 0.00	₹ 5,954.40	₹ 88,363.64	₹ 2,562.55	₹ 4,197.28	₹ 0.00	₹ 4,418.18
5		COTTON KUR TI	1142	₹ 4,72,217.00	₹ 15,110.94	₹ 28,569.13	₹ 0.00	₹ 23,610.85	₹ 3,66,478.18	₹ 10,994.35	₹ 22,171.93	₹ 0.00	₹ 18,323.91
6		COTTON KUR TI SHORT	840	₹ 3,99,441.00	₹ 12,782.11	₹ 24,166.18	₹ 0.00	₹ 19,972.05	₹ 2,99,344.02	₹ 8,680.98	₹ 14,218.84	₹ 0.00	₹ 14,967.20
7		COTTON KUR TI PANT SET	90	₹ 44,658.00	₹ 1,429.06	₹ 2,701.81	₹ 0.00	₹ 2,232.90	₹ 32,481.82	₹ 974.45	₹ 1,965.15	₹ 0.00	₹ 1,624.09
TOTAL			4622	₹ 21,15,093.85	₹ 99,731.19	₹ 91,939.07	₹ 10,122.48	₹ 1,05,754.69	₹ 16,21,107.19	₹ 40,558.23	₹ 60,790.18	₹ 2,400.00	₹ 81,055.36

Table-III

<i>Re-determined FOB (in Rs.)</i>	<i>Differential Drawback (in Rs.)</i>	<i>Differential ROSTL (in Rs.)</i>	<i>Differential RODTEP</i>	<i>Total excess Export benefits (in Rs.)</i>
₹ 16,21,107.19	₹ 59,172.96	₹ 31,148.89	₹ 7,722.48	₹ 98,044.33

7. As can be seen from the Table above, based on the Market Enquiry conducted on 30.05.2024, it appears that the goods declared by the Exporter in the Shipping Bill No. 9474680 dt. 29.04.2024 have been mis-declared in terms of description, composition and valuation. The value of the goods has been re- determined based on the DYCC Reports & Market Enquiry Report dated 30.05.2024. The Export incentive such as drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the Table above. Hence, the declared value i.e. Rs. 21,15,093.85 appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the Provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of Export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the Provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on Examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007. In the instant case, the Exporter is Merchant Exporter and hence, transaction value of the impugned goods under Export could not be determined under Rule 4 & 5 of the Customs Valuation Rules, 2007. Hence the value of all the items could be ascertained from the wholesale Market.

8. PAST EXPORTS:

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 18.07.2023 till 28.02.2025 for Exporter M/s. A.S.S. TRADE

INCORPORATION (IEC- HNSPS1670E). However, the Exporter had filed No Shipping Bill in past.

9. Further, an alert to withhold the Export incentives against the Exporter M/s. A.S.S. TRADE INCORPORATION (IEC- HNSPS1670E) was inserted during the investigation.

10. The Exporter vide their letter dated 30.05.2024 requested to release of the goods for Back to Town. The request of the Exporter was accepted by the Adjudicating Authority as per the Provisions of Board Circular No. 01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and NOC dated 06.06.2024 for Provisional Back to Town of the goods covered under Shipping Bill No. 9474680 dt. 29.04.2024 under section 110A of the Customs Act, 1962. The goods were provisionally released for Back To Town on execution of Bond up to full value of the goods and on production of Bank Guarantee of Rs. 60,000 (Rupees Sixty Thousand). (RUD-V).

11. GST Verification of the Exporter: -

Letter dated 22.05.2024 were also sent to jurisdictional Commissionerate i.e. Division-V, Range-V, Raigad CGST Commissionerate to verify genuineness of the Exporter M/s. A.S.S. TRADE INCORPORATION (IEC- HNSPS1670E). In this regard, Reply was received from CGST Office, Division-V, Raigad Commissionerate vide F.No. CGST & C.Ex./RGD/VT0501/Misc/Office/15/2024-25/Panvel, the 25th June, 2024/3240 dated 25.06.2024 regarding verification of the Exporter M/s. A.S.S. TRADE INCORPORATION (GSTIN-27HNSPS1670E1ZF) wherein it was communicated:

(i) During the visit, the premise was found to be closed. There was neither any business activity nor the existence of the Taxpayer namely M/s. A.S.S. TRADE INCORPORATION (Prop. Shakil Abdul Sattar Shaikh) was found at the said premises. Visible signs of dust accumulation were notices on and around the entrance, indicating that the place has not been used by or accessed to for a long period of time and no signage or business-related information was visible at the location. Based on the observation made during the visit, it appears that the principal place of Business mentioned in the GST Registration is currently not operational. Photograph of the premise was taken to document the condition and support the observation noted above.

(ii) As there is 'NIL' ITC available as per GSTR-2B, there are no records of Suppliers of this company.

(iii) When verified through GST BO Portal, it was found that 'NIL' ITC credit is available as per GSTR-2B and Taxpayer has vailed No ITC in their GSTR-3B.

12. Further, in order to record the statement of M/s. A.S.S. TRADE INCORPORATION (IEC- HNSPS1670E), under section 108 of Customs Act, 1962 04 Summonses have been issued vide DIN- 20241178NT0000444EF4 dated 19.11.2024 to appear on 05.12.2024, DIN-20241278NT000000D63C dated 10.12.2024 to appear on 30.12.2024, DIN-20250178NT000000EFA2 dated 15.01.2025 to appear on 20.01.2025 and DIN-20250378NT000000B9DD dated 03.03.2025 to appear on 12.03.2025 (RUD-VII) in the name of M/s. A.S.S. TRADE INCORPORATION (IEC- HNSPS1670E) to appear before the office of SIIB(X), 6th floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. However, the summonses sent via speed post returned to this office with the remark that the 'Item returned No Such person in the address'. Also, Summonses were sent on the e-mail address provided

by the exporter in their official correspondence with this office. However, the exporter did not turn up for depositing their statement nor submitted any written submission.

13. Further in order to record the statement of CHA, M/s. Balachandiran Clearing and Shipping Agency (CHA License No.11/349) under section 108 of Customs Act, 1962 04 Summonses (RUD-VIII) have been issued/mailed vide DIN- 20250178NT000000B7F1 dated 25.01.2025 to appear on 31.01.2025, DIN- 20250278NT000000DB49 dated 06.02.2025 to appear on 14.02.2025, DIN- 20250278NT000000CC4E dated 17.02.2025 to appear on 24.02.2025 and DIN- 20250278NT000000A615 dated 24.02.2025 to appear on 28.02.2025 since the exporter was found non-existent as per GST verification in respect of the ongoing investigations. However, the CB has not presented themselves for depositing their statement.

14. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

Section 2(30): Market price in relation to any goods means the wholesale price of the goods in the ordinary course of trade in India.

Section 50: Entry of goods for Exportation. –

(1) The Exporter of any goods shall make entry thereof by presenting [electronically] [on the customs automated system] to the proper officer in the case of goods to be Exported in a vessel or aircraft, a Shipping Bill, and in the case of goods to be Exported by land, a bill of Export [in such form and manner as may be prescribed]:

Provided that the [Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically [on the customs automated system], allow an entry to be presented in any other manner.]

(2) The Exporter of any goods, while presenting a Shipping Bill or bill of Export, shall make and subscribe to a declaration as to the truth of its contents.

(3) The Exporter who presents a Shipping Bill or bill of Export under this section shall ensure the following, namely:-

- (a) the accuracy and completeness of the information given therein;
- (b) the authenticity and validity of any document supporting it; and
- (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

SECTION 113(i): any goods entered for Exportation which do not correspond in respect of value or in any material particular with the entry made under this Act or in the case of baggage with the declaration made under section 77, shall be liable to confiscation;

Section 113(ia): Any goods entered for Exportation under claim for drawback which do not correspond in any material particular with any information furnished by the Exporter or manufacturer under this Act in relation to the fixation of the rate of drawback under Section 75, shall be liable to confiscation;

Section 113(ja): any goods entered for Exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the Provisions of this Act or any other law for the time being in force;

Section 114(iii): Any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 113, or abets the doing or omission of such an act, shall be liable, in the case of any other goods, to a penalty not exceeding the value of the goods as declared by the Exporter or the value as determined under this Act, whichever is the greater;

114AA. Penalty for use of false and incorrect material. -

If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

Section 114AC: Penalty for fraudulent utilisation of input tax credit for claiming refund. -

Where any person has obtained any invoice by fraud, collusion, wilful misstatement or suppression of facts to utilise input tax credit on the basis of such invoice for discharging any duty or tax on goods that are entered for Exportation under claim of refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed. For the purposes of this section, the expression "input tax credit" shall have the same meaning as assigned to it in clause (63) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017).

B. Customs Brokers Licensing Regulations, 2018:

10. Obligations of Customs Broker. – A Customs Broker shall –

(n) verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information;

(q) co-operate with the Customs authorities and shall join investigations promptly in the event of an inquiry against them or their employees

C. Foreign Trade (Development and Regulation) Act, 1992.

Section 11:(1) No Export or import shall be made by any person except in accordance with the Provisions of this Act, the Rules and orders made there under and the foreign trade policy for the time being in force.

D. Foreign Trade (Regulation) Rules, 1993

Rule 11: On the importation into, or Exportation out of, any customs ports of any goods, whether liable to duty or not, the owner of such goods shall in the Bill of Entry or the Shipping Bill or any other documents prescribed under the Customs Act, 1962 (52 of 1962), state the value, quality and description of such goods to the best of his knowledge and belief and in case of Exportation of goods, certify that the quality and

specification of the goods as stated in those documents, are in accordance with the terms of the Export contract entered into with the buyer or consignee in pursuance of which the goods are being Exported and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or Shipping Bill or any other documents.

15. M/s. A.S.S. TRADE INCORPORATION (IEC- HNSPS1670E) having its registered office address at Ground Floor, Shop No.03, Today Elite, Plot No.325, Sector No.17, Ulwe, Panvel Chowk, Raigad, Maharashtra, 410206 had filed Shipping Bill No. 9474680 dt. 29.04.2024 through their Customs Broker M/s. Balachandiran Clearing and Shipping Agency (CHA License No.11/349). The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bill comes to Rs. 16,21,107.19 as against the declared FOB value of Rs. 21,15,093.85. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 99,731.19, RoSCTL of Rs. 91,939.07, RoDTEP of Rs. 10,122.48 and IGST of Rs. 1,05,754.69 whereas they were eligible for Drawback of Rs. 40,558.23, RoSCTL of Rs. 60,790.18, RoDTEP of Rs. 2400.00 and IGST of RS. 81,055.36 respectively. (as tabulated in Table-II above).

15.2 As can be seen from the Table-II above, based on the Market Enquiry conducted on 30.05.2024, it appears that the goods declared by the Exporter in the Shipping Bill No. 9474680 dt. 29.04.2024 have been mis-declared in terms of their description, composition and valuation. During the Market Enquiry it was found that the value of the goods filed under the said Shipping Bill were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The Export incentive such as drawback & RoSCTL are therefore are re-determined with respect to the re-determined FOB as mentioned in the Table-II above. It is thus cogent and clear that the Exporter M/s. A.S.S. TRADE INCORPORATION (IEC- HNSPS1670E) had (i) mis-declared the impugned goods in terms of their value, (ii) attempted to defraud the Government by claiming undue higher amount of Drawback, ROSCTL, RODTEP and IGST and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the Provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962 respectively.

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

15.4 As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue Export benefits not legitimately payable to them. The Exporter had declared the FOB value in the Shipping Bill as Rs. 21,15,093.85 whereas the re-determined FOB value after conducting the Market Survey and DYCC Reports was Rs. 16,21,107.19 only and hence higher Drawback, RoSCTL, RoDTEP & IGST and other Export incentives were attempted to be claimed. Thus, it appeared that the said goods were attempted to be Exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities.

15.5 As the goods were attempted to be Exported by mis-declaration for which confiscation is proposed. However, the export incentives claimed in the live Shipping Bill as mentioned in Table-I is not demanded since the goods were not Exported and cleared for Back to Town.

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

15.7 Accordingly, as per Rule 3 (3) *ibid*, since the value of the impugned goods could not be determined under the Provisions of Sub Rule (1), the value was to be re-determined by proceeding sequentially through Rule 4 to Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

15.8 As the Export goods were not standard goods, the Export data in Export Commodity Data Base (ECDB) could not be used for comparing price of the goods of like kind and quality as required under Rule 4 of CVR, 2007. Further, the goods of like kind and quality Exported cannot be identified to compare their transaction value with the declared value of the subject goods. Hence, value of the subject goods could not be determined under the said Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

15.9 The Exporter has neither produced any cost of production details, manufacturing or processing of Export details and correct transport details nor produced cost design or brand or an amount towards profit etc, to derive computed value of the goods. In absence of complete cost data details, value could not be determined as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

15.10 The value of the impugned goods is, therefore, proposed to be re- determined under the residual Rule 6 of CVR (Export) Rules, 2007. This Rule stipulates that subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general Provisions of these Rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods has been re-determined from Rs. 21,15,093.85 to Rs. 16,21,107.19 as per the DYCC Reports and Market Enquiry conducted of the subject goods.

15.11 With respect to the Exporter M/s. A.S.S. TRADE INCORPORATION (IEC-HNSPS1670E), this office sent letter dated 22.05.2024 for the verification of the genuineness of the Exporter. In reply CGST Office vide letter F.No. CGST & C.Ex./RGD/VT0501/Misc /Office/15/2024-25/Panvel, the 25th June, 2024/3240 dated 25.06.2024 communicated this office that the premise was found to be closed. There was neither any business activity nor the existence of the Taxpayer namely M/s. A.S.S. TRADE INCORPORATION (Prop. Shakil Abdul Sattar Shaikh) was found at the said premises. Visible signs of dust accumulation were notices on and around the entrance, indicating that the place has not been used by or accessed to for a long period of time and no signage or business-related information was visible at the location. Based on the observation made during the visit, it appears that the principal place of Business mentioned in the GST Registration is currently not operational. As there is 'NIL' ITC available as per GSTR-2B, there are no records of Suppliers of this company. When verified through GST BO Portal, it was found that 'NIL' ITC credit is available as per GSTR-2B and

Taxpayer has vailed No ITC in their GSTR-3B. As per GST BO portal, the GSTIN of the Exporter M/s. A.S.S. TRADE INCORPORATION (IEC- HNSPS1670E) has been cancelled suo-moto w.e.f. 18.07.2023. Also, the above said Exporter has filed GSTR-1 and GSTR-3B up to June-2024 only. Consequently, the goods filed under Shipping Bill hold by this unit, subsequently, the Exporter stopped filing the GSTRs. Also, Summonses to the Exporter have been dispatched to Exporter's address mentioned in the IEC by this office. However, the summonses sent via speed post returned to this office with the remark that the 'No Such Person in the address'. Also, Summonses have been sent through the e-mail address provided by the Exporter in their official correspondence with this office. However, the exporter did not turn up for deposing their statement nor provided the details/ documents for verification of Supply chain. Hence, from the above facts, it appears that the Exporter is non-existent and non-genuine. Thus, from the above facts, it appears that the Exporter is a fly by night operator/Paper-based firm and was established only to Export inferior goods to claim higher export incentives. Therefore, it appears that the Exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them. It further appears that the Exporter M/s. A.S.S. TRADE INCORPORATION (IEC- HNSPS1670E) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis- declaration in terms of description, composition and valuation of the impugned goods. The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with malafide intent to avail undue/excess export benefits in form of Drawback, RoSCTL and other export benefits. Therefore, the Exporter also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration. Further, the Exporter appears to be non-existent and non-genuine. Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. and, hence the Exporter M/s. A.S.S. TRADE INCORPORATION (IEC- HNSPS1670E) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

15.12 It further appears that the Exporter M/s. A.S.S. TRADE INCORPORATION (IEC- HNSPS1670E) have rendered themselves liable to penalty in terms of section 114(iii) of the Customs Act, 1962 on account of mis- declaration in terms of description, composition and valuation of the impugned goods. The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the Exporter with malafide intent to avail undue/excess Export benefits in form of Drawback, RoSCTL and other Export benefits. Therefore, M/s. A.S.S. TRADE INCORPORATION (IEC- HNSPS1670E) also liable for penalty in terms of Section 114 AA of Customs Act, 1962 for this intentional mis-declaration.

15.13 The Custom Broker M/s. Balachandiran Clearing and Shipping Agency (CHA License No.11/349) failed to ascertain the veracity and genuineness of the export firm M/s. A.S.S. TRADE INCORPORATION (IEC- HNSPS1670E). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, the CB has neither presented any evidence of verifying the genuineness of the exporter nor has presented themselves during the investigation, dishonouring the 04 Summons issued to them. Also, Jurisdictional CGST informed this office that the Exporter is bogus firm and was not conducting business at PPOB and the registration

of the Exporter is suo-moto cancelled w.e.f. 18.07.2023. Thus, it appears that exporter was only paper based firm and did present at the declared address during the time of export also. Also, in order to record the statement of CB, M/s. Balachandiran Clearing and Shipping Agency (CHA License No.11/349) under section 108 of Customs Act, 1962, 04 Summonses have been issued/mailed to the CB. However, the CB has not presented themselves for deposing their statement. Had the CB confirmed the veracity and genuineness of the Exporter through their own independent and reliable sources, he could have easily known that the Exporter and their supply chain is dubious. The CB has thereby violated regulation 10(n) and 10(q) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

16. Now, M/s. A.S.S. TRADE INCORPORATION (IEC- HNSPS1670E) having its registered office At Ground Floor, Shop No.03, Today Elite, Plot No.325, Sector No.17, Ulwe, Panvel Chowk, Raigad, Maharashtra, 410206 are hereby called upon to Show Cause to the Additional Commissioner of Customs, CAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i. The declared FOB value of Rs. 21,15,093.85 covered under the Shipping Bill No. 9474680 dt. 29.04.2024 should not be rejected and re-determined to Rs. 16,21,107.19 under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- ii. The drawback of Rs. 99,731.19, RoSCTL of Rs. 91,939.07 and RoDTEP of Rs. 10,122.48 claimed in the Shipping Bill No. 9474680 dt. 29.04.2024 should not be rejected since the goods were not exported and were taken Back To Town.
- iii. The said impugned Export goods covered under the Shipping Bill No. 9474680 dt. 29.04.2024 having total declared FOB value of Rs. 21,15,093.85 which appear to be mis-declared in terms of value, should not be confiscated under the Provisions of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- iv. Penalty should not be imposed on M/s. A.S.S. TRADE INCORPORATION (IEC- HNSPS1670E) under Section 114(iii) and 114AA of the Customs Act, 1962 for the above violation.
- v. Penalty should not be imposed on M/s. A.S.S. TRADE INCORPORATION (IEC- HNSPS1670E) under Section 114AC of the Customs Act, 1962 for the above violation.
- vi. The Bond should not be enforced and Cash Security of Rs. 60,000 (Rupees Sixty Thousand) submitted at the time of Provisional release of the goods for Back To Town, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

17. Further, M/s. Balachandiran Clearing and Shipping Agency (CHA License No.11/349) having address Shop No. 1326, Near Building No. 170, Kanawar Nagar, Vikroli (East), Mumbai-400083 are hereby called upon to show cause to the Additional Commissioner of Customs, CAC, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why Penalty should not be imposed on them under Section 114(iii) and 114AA of the Customs Act, 1962 for violation of regulation 10(n) and 10(q) of CBLR, 2018.


18. The noticees are further informed that they should clearly state in their written reply whether they wish to be heard in person before the case is adjudicated. In case no reply is received within 30 days of the receipt of this SCN and no request is made for the PH or they do not appear before the adjudicating authority on the date and time fixed, the case will be decided ex-parte on the basis of evidence available on record without any further reference to them.

19. This show cause notice is issued only in respect of issues discussed in the show cause notice and the goods mentioned against the Shipping Bill discussed hereinabove.

20. The Department reserves its right to add, amend, modify, etc. this notice based on any fresh facts or evidence which may come to the notice of the Department after issue of this notice but prior to adjudication thereof.

21. This show cause notice is issued without prejudice to any other action that may be taken against the persons/firms mentioned herein or any other person under the Customs Act, 1962 or any other law for the time being in force.

22. List of the documents relied upon in this notice (RUDs) are as per Annexure-A attached with this notice. It may be noted that all the relied upon documents and annexure enclosed with this show cause notice are an integral part of this show cause notice.

 11/09/20

(Raghu Kiran B.)

Addl. Commissioner of Customs
CEAC, NS-II

To,
Noticees,

1. M/S. A.S.S. Trade Incorporation (IEC- HNSPS1670E)
Ground Floor, Shop No.03, Today Elite, Plot No.325,
Sector No.17, Ulwe, Panvel, Chowk, Raigad,
Maharashtra, 410206.

2. M/s. Balachandiran Clearing and Shipping Agency (CHA Lic No.11/349),
Shop No. 1326, Near Building No. 170,
Kanawar Nagar, Vikroli (East), Mumbai-400083.

Copy to:

1. The Addl. Commissioner of Customs, CAC, JNCH
2. The Dy/ Asstt. Commissioner of Customs, SIIB (X) & IRMC JNCH.
3. The Dy./ Asstt. Commissioner of Customs, CBS, NCH, Mumbai.
4. Supdt./CHS, JNCH for display on Notice Board.
5. Supdt./AO, EDI to upload on the website
6. Office Copy.

Annexure - I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill No. 9474680 dt. 29.04.2024
RUD-II	Panchanama dated 15.05.2024
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated on 30.05.2024
RUD-V	Back To Town NOC issued from SIIB(X).
RUD-VI	GST Reply letter for the verification of the Exporter
RUD-VII	Summons dated 19.11.2024, 10.12.2024, 15.01.2025 and 03.03.2025 in the name of M/s. A.S.S. TRADE INCORPORATION (IEC- HNSPS1670E).
RUD-VIII	Summons dated 25.01.2025, 06.02.2025, 17.02.2025 and 24.02.2025 in the name of M/s. Balachandiran Clearing and Shipping Agency (CHA License No.11/349)

3. Supdt./CHS, JNCH for display on Notice Board.
4. Office Copy.

Annexure – I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill No. 9474680 dt. 29.04.2024
RUD-II	Panchanama dated 15.05.2024
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated on 30.05.2024
RUD-V	Back To Town NOC issued from SIIB(X).
RUD-VI	GST Reply letter for the verification of the Exporter
RUD-VII	Summons dated 19.11.2024, 10.12.2024, 15.01.2025 and 03.03.2025 in the name of M/s. A.S.S. TRADE INCORPORATION (IEC- HNSPS1670E).
RUD-VIII	Summons dated 25.01.2025, 06.02.2025, 17.02.2025 and 24.02.2025 in the name of M/s. Balachandiran Clearing and Shipping Agency (CHA License No.11/349)

PANCHANAMA dated 15.05.2024 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village-Padeghar, Panvel, Navi Mumbai – 410206

Pancha No. 1		Pancha No. 2	
Name :	Sumit Vijay Kanase	Name :	Anil Madhav Phatangare
Age :	25	Age :	26
Address :	Gar mala, Rajuri, Pune, Maharashtra 412411	Address :	Gavthan, Post – Warudi Pathar, Tel- Sangamner, warudi Pathar, Ahmadnagar, Maharashtra 422620
Occupation :	Service	Occupation :	Service
Mobile No. :	9637669582	Mobile No. :	9765377707


We the above mentioned Panchas were called upon by a person who introduced himself as Shri Abhishek Meena, an Intelligence Officer, SIIB(X), JNCH on 15.05.2024 at 10:00 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village-Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-410206 to witness the examination of goods of exporter M/s A.S.S Trade Incorporation (IEC: HNPS1670E) covered under 01 Shipping Bill No. 9474680 dtd 29.04.2024 kept inside JWR CFS, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

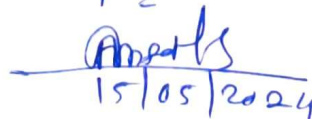
Here we were introduced Shri Ganesh M. Thite authorized representative of M/s. Balachandiran Clearing And Shipping Agency (CHA License No.11/349). Then the officer explained to us that the exporter M/s A.S.S Trade Incorporation (IEC: HNPS1670E) having address at Ground Floor, Shop No. 03, Today Elite, Plot No. 325, Sector No. 17, ulwe, Panvel, Chowk, Raigad, Maharashtra 410206 has filed 01 Shipping Bill No. 9474680 dtd 29.04.2024 through their Customs Broker M/s. Balachandiran Clearing And Shipping Agency (CHA License No.11/349) for export of their consignment.

We were shown a copy of Hold letter No. 18/2024-25/SIIB(X) issued vide F.No. CUS/SIIB/ALT/233/2024-SIIB(E) hold of 01 Shipping Bill No 9474680 dtd 29.04.2024 filed by exporter M/s A.S.S Trade Incorporation (IEC: HNPS1670E) through their authorized Customs Broker M/s. Balachandiran Clearing And Shipping Agency, their respective export invoice & packing list.

Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 01 Shipping Bill No. 9474680 dtd 29.04.2024 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the area/location inside JWR CFS where the goods were found placed inside Shed No. C at location E-20. A total of 25 packages for SB 9474680 dtd 29.04.2024 found placed at the said location. The goods were found to be packed in the white polypropylene bags. There after each of these packages were opened by the laborers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

P 1

15/05/24

P 2

15/05/2024

C B

15/05/24

Details of the goods covered under the above said Shipping Bills is as follows:

Sr.No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	RODTEP (in RS.)	IGST
1.	9474680 dtd 29.04.2024	RMG	2115093.85	99731.19	91939.07	10122.48	105754.69

During 100% examination, goods covered under Shipping Bills No. 9474680 dtd 29.04.2024 were found as declared in terms of quantity and declared description as per checklist & shipping bill.

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the S/B No. 9474680 dtd 29.04.2024 in our presence. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having seen the drawn samples and sealing of the same in the presence of Shri Ganesh M. Thite authorized representative of M/s. Balachandiran Clearing And Shipping Agency (CHA License No.11/349)

All the goods pertaining to Shipping Bills No. 9474680 dtd 29.04.2024 were re-packed in the same packages and kept back inside Shed-C at the same location E-20 inside JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping Bills No. 9474680 dtd 29.04.2024, their respective Export Invoice and Packing List and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 02 pages ended on the same place and same date i.e. 15.05.24 at 14:30 hrs. The Panchanama was carried out in our presence and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 15th day of May 2024.

Abhishek
15/05/24
I.O./SIIB(X), JNCH
(Abhishek Meena)

In presence of:

[Signature]
15/05/24
(Representative of CB)

Pancha-I

[Signature]
15/05/24

Pancha-II

[Signature]
15/05/24

BALACHANDIRAN CLEARING AND SHIPPING AGENCY

Custom : INNSA1

Indian Customs EDI System - Exports (ICES / E)

Printed on: 04/29/2024 11:50:23

Shipping Bill For Export

Job: 37 Date: 29/04/2024 SB No: 9474680 Date: 29/04/2024

State Of Origin: MAHARASHTRA

Exporter's Name

Consignee's Name

IEC No : HNSPS1670E(0) Type : MERCHANT PAN : HNSPS1670E

AZI FASHION LTD

A.S.S TRADE INCORPORATION

122 ROUTE DE PAMPLEMOUSSES,
PORT LOUIS MAURITIUS
MAURITIUS

GROUND FLOOR, SHOP NO.03, TODAY

ELITE, PLOT NO.325, SECTOR NO.17,

ULWE, PANVEL, CHOWK, RAIGAD, 410206 MAHARASHTRA

GST No : GSN - 27HNSPS1670E1ZF

Port of Loading (INNSA1) : NHAVA SHEVA SEA

No of Packages : 25 CTN

Final Desitination Country (MU) : MAURITIUS

Net Weight : 1384.500 KGS

Final Desitination Port (MUPLU) : PORT LOUIS

Gross Weight : 1422.000 KGS

Port of Discharge (MUPLU) : PORT LOUIS

No of Containers :

Country of Discharge (MU) : MAURITIUS

Nature of Cargo : P

Marks & Nos : AS PER INVOICE

Forex Bank Account : 44310200000244

Rotation No :

Authorised Dealer Code : 0201043

FOB Value (Rs.) : 2115093.85

I.F.S. Code No : BARB0WAHALX

RODTEP Amount : 10122.48

Drawback Account No :

Drawback Amount : 99731.19

ST/Excise Regn :

ROSCTL Amount : 91939.07

Invoice Details Serial No : 1

Invoice Value (USD) : 25575.50 (Rs. 2115093.85)

Drawback Amount(Rs) : 99731.19

FOB Value (USD) : 25575.50 (Rs. 2115093.85)

Nature of Payment : DA (180 Days)

Nature of Contract : FOB

Exporter Contract No :

Invoice No : ASS/01/24-25 Date : 26/04/2024

Exchange Rate : USD 1 = Rs 82.7

	Rate	Currency	Amount
Insurance			
Freight			
Discount			
Commission			
Other Deduction			
Packing Charges			

Buyer's Name

1) REVA FASHIONS - FZCO : IFZA BUSINESS PARK, DDP,
PARK, DDP, PREMISES DUBAI-UAE
2) CRESCENDO GENERAL TRADING LLC DUBAI - UAE

SI.No	RITC Code	Item Description	Quantity	Unit	Rate	Per	Unit	Total Value(FC)	FOB Value(INR)	Reward
								Declared PMV(INR)	Accepted PMV(INR)	
#Pkg	Transit Country	Source State					HAWB No	IGST Pymt	Tax Value(INR)	Tax Amount(INR) End Use
1	50072090	BANARASI SILK SAREE NT WT 490.500 KGS								19
	1200	PCS	6	Per 1	PCS			7200.00	595440.00	YES
		DRAWBACK (DBK)						545.82	654984.00	
#		THANE						P@5%	595440.00	29772.00 GNX100
2	61159500	COTTON LEGGINGS								60
	998	PCS	5.25	Per 1	PCS			5239.50	433306.65	YES
		DRAWBACK AND ROSCTL						477.59	476637.32	
#		THANE						P@5%	433306.65	21665.33 GNX100
3	62041290	COTTON CHURIDAR								60
	112	PCS	5.5	Per 1	PCS			616.00	50943.20	YES
		DRAWBACK AND ROSCTL						500.34	56037.52	
#		THANE						P@5%	50943.20	2547.16 GNX100
4	62114219	COTTON KURTI PLAZO SET								60
	240	PCS	6	Per 1	PCS			1440.00	119088.00	YES
		DRAWBACK AND ROSCTL						545.82	130996.80	
#		THANE						P@5%	119088.00	5954.40 GNX100
5	62113200	COTTON KURTI								60
	1142	PCS	5	Per 1	PCS			5710.00	472217.00	YES
		DRAWBACK AND ROSCTL						454.85	19436.70	
#		THANE						P@5%	472217.00	23610.85 GNX100
6	62114219	COTTON KURTI SHORT								60

BALACHANDIRAN CLEARING AND SHIPPING AGENCY

Custom : INNSA1

Indian Customs EDI System - Exports (ICES / E)

Printed on: 04/29/2024 11:50:23

Job: 37 Date: 29/04/2024 SB No: 9474680 Date: 29/04/2024

State Of Origin: MAHARASHTRA

840	PCS	5.75	Per 1	PCS	4830.00	399441.00	YES
DRAWBACK,AND ROSCTL					523.08	439385.10	
#	THANE			P@5%	399441.00	19972.05	GNX100
7	62114219	COTTON KURTI PANT SET					60
90	PCS	6	Per 1	PCS	540.00	44658.00	YES
DRAWBACK,AND ROSCTL					545.82	49123.80	
#	THANE			P@5%	44658.00	2232.90	GNX100
Total Tax Amount					2115093.85	Total FOB	2115093.85
Total GST Amount					105754.69	Total PMV	2326603.24

Drawback Details

Inv SIno	Item SIno	Drawback No	Custom Rate	Drawback Rate	Custom Special Rate	Drawback Special Rate	Drawback Quantity	Drawback Amount
1	1	500703B	8.9	1307.7/KGS			1200 KGS	52994.16
1	2	61150101B	2.9	12.1/PCS			998 PCS	12075.80
1	3	62040301B	3	48.6/PCS			112 PCS	1528.30
1	4	62110501B	3.2	47.8/PCS			240 PCS	3810.82
1	5	62110501B	3.2	47.8/PCS			1142 PCS	15110.94
1	6	62110501B	3.2	47.8/PCS			840 PCS	12782.11
1	7	62110501B	3.2	47.8/PCS			90 PCS	1429.06

99731 19

ROSCTL Details

Inv SIno	Item SIno	ROSCTL No	State Levy Duty	State Levy Rate	Central Levy Duty	Central Levy Rate	Drawback Quantity	State Levy Amount	Central Levy Amount	ROSCTL Amount
1	2	61150101B	3.6	22/PCS	2.45	14.9/PCS	998 PCS	15599.04	10616.01	26215.05
1	3	62040301B	3.6	37.4/PCS	2.45	25.5/PCS	112 PCS	1833.96	1248.11	3082.07
1	4	62110501B	3.6	56.2/PCS	2.45	38.2/PCS	240 PCS	4287.17	2917.66	7204.83
1	5	62110501B	3.6	56.2/PCS	2.45	38.2/PCS	1142 PCS	16999.81	11569.32	28569.13
1	6	62110501B	3.6	56.2/PCS	2.45	38.2/PCS	840 PCS	14379.88	9786.30	24166.18
1	7	62110501B	3.6	56.2/PCS	2.45	38.2/PCS	90 PCS	1607.69	1094.12	2701.81

91939.07

Package Details

Package From	Package To	Type	Package From	Package To	Type	Package From	Package To	Type	Package From	Package To	Type
1	25	CTN									

Info Details

Inv SIno	Item SIno	SQC Quantity	RODTEP Claim Rate	RODTEP Amount	GST Amount	CCS Amount	District Name State Name	Trade Type	Info Code
1	1	1200 SQM	YES 1.7% 12.3/SQM	10122.48	29772.00		0497 THANE 27 MAHARASHTRA	NCPTI	
1	2	998 PRS	RODTEPN		21665.33		0497 THANE 27 MAHARASHTRA	NCPTI	
1	3	112 NOS	RODTEPN		2547.16		0497 THANE 27 MAHARASHTRA	NCPTI	
1	4	240 NOS	RODTEPN		5954.40		0497 THANE 27 MAHARASHTRA	NCPTI	
1	5	1142 NOS	RODTEPN		23610.85		0497 THANE 27 MAHARASHTRA	NCPTI	
1	6	840 NOS	RODTEPN		19972.05		0497 THANE 27 MAHARASHTRA	NCPTI	
1	7	90 NOS	RODTEPN		2232.90		0497 THANE 27 MAHARASHTRA	NCPTI	

10122.48 105754.69

Supporting Document Details

Inv Item	IRN DRN	Doc Type	Place of Issue	Issue Date	Expiry Date	Issuing Party Beneficiary Party
1	2024042800017876	380000	INDIA	28/04/2024		A.S.S TRADE INCORPORATION
0	2024042800006452	Commercial invoice				AZI FASHION LTD
1	2024042800017377	271000	INDIA	28/04/2024		A.S.S TRADE INCORPORATION
0	2024042800006452	Packing list				AZI FASHION LTD
1	2024042800019339	934000	INDIA	28/04/2024		A.S.S TRADE INCORPORATION

BALACHANDIRAN CLEARING AND SHIPPING AGENCY

Custom : INNSA1

Indian Customs EDI System - Exports (ICES / E)

Printed on: 04/29/2024 11:50:23

Job: 37 Date: 29/04/2024 SB No: 9474680 Date: 29/04/2024

State Of Origin: MAHARASHTRA

0 2024042800007123 Value declaration (GATT Valuation Declaration) AZI FASHION LTD

Code-Type	Serial Nos Details	Statement Details
RD001-DEC	1/1. I/We A.S.S TRADE INCORPORATION holder of IEC No. HNSPS1670E, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.	

Following is the list of document attached

Invoice	Item	Agency	Document Name
-	-	-	Invoice
-	-	-	Packing List
Factory Stuffing NO	Sample Accompanied NO	Vessel Name & Voyes	Rotation No & Date

I/We declare that particulars given here true and correct.

I/We undertake to abide by the provisions of Foreign Exchange Management Act.1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from india.

I/We declare that, I have not claimed or shell not claim credit/rebate/refund/reimbursement of these specific State Levies under any other mechanism and I am eligible for the rebate claimed for. Further, declare that an Internal Complaints Committee (ICC), where applicable, in pursuance of the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013 has been constituted.

Signature of Exporter/CHA with Date

01
15/05/24

CB
15/5/24

02
15/05/24

INVOICE

A.S.S. TRADE INCORPORATION

GROUND FLOOR, SHOP NO.03, TODAY ELITE, PLOT NO.325, SEC NO.17, ULWE, PANVEL, CHAOUK, RAIGAD, MAHARASHTRA-410206

GST NO- 27HNSPS1670E1ZF

INVOICE NO : A.S.S./01/24-25

DATED : 26-04-2024

IEC NO : HNSPS1670E

STATE : MAHARASHTRA STATE CODE : 27

PAN NO : HNSPS1670E

Consignee Name & Address

Notify party Name & address

AZI FASHION LTD
122 ROUTE DE PAMPLEMOUSSES
PORT LOUIS
MAURITIUS
TEL.+230576840511) REVA FASHIONS - FZCO
IFZA BUSINESS PARK, DDP, PREMISES NUMBER 27515-001
DUBAI, UNITED ARAB EMIRATES
2) CRESCENDO GENERAL TRADING LLC
M-01 Al Ras 2 - AHMED RABEE MOHAMED SHARIF
AL RAS DUBAI, UNITED ARAB EMIRATES
DUBAI-U.A.E.Mode of shipment: BY SEA
Port of Loading: JNPT (NHAVA SHEVA)
Port of discharge: PORT LOUIS
Country & final Destination: MAURITIUS
Number of Cartons: 1 TO 25

Payment & Terms : 180 DAYS FROM B/L

MARKA: MARKA- SC/MRU

Sr. No.	Name of Product/Description	HSN ACS	DBK SR	PCS	RATE/PCS/USD	AMOUNT USD FOB
	READYMADE GARMENTS					
	BANARASI SILK SAREE (NT WT.490.500)	50072090	500703B	1200	6.00	7200.00
	COTTON LEGGINGS	61159500	61150101B	998	5.25	5239.50
	COTTON CHURIDAR	62041200	62040301B	112	5.50	616.00
	COTTON KURTI PLAZO SET	62114210	62110501B	240	6.00	1440.00
	COTTON KURTI	62113200	62110501B	1142	5.00	5710.00
	COTTON KURTI SHORT	62114210	62110501B	840	5.75	4830.00
	COTTON KURTI PANT SET	62114210	62110501B	90	6.00	540.00
				4622.00		25575.50

TOTALS:

CARTONS	25
NET..WT. KGS.	1384.500
GR. WT.KGS	1422.000

TAXABLE VALUE IN INR 2115093.850
IGST RATE FOR RMG 5.00%IGST AMOUNT 105754.693
EX.RATE GST CALCULATION : 82.7Amount in words: US DOLLARS-TWENTY FIVE THOUSAND FIVE HUNDRED SEVENTY FIVE
AND FIFTY CENT ONLY.

Total

WE ARE EXPORTING UNDER DUTY DRAWBACK SCHEME UNDER DBK

"I/We, in regard to my/our claim under RoCTL scheme

"I/We, in regard to my/our claim under RoDTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that

- I/We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme and relevant notifications, regulations, etc., as amended from time to time.
- Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP
- I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018."

We declare that Invoice shows the actual price of the goods described and that particulars are true and correct.

FOR A.S.S. TRADE INCORPORATION

AUTHORISED SIGN.

b2

Amant

15/05/24

PACKING LIST						
A.S.S. TRADE INCORPORATION						
GROUND FLOOR, SHOP NO.03, TODAY ELITE, PLOT NO.325, SEC NO.17, ULWE, PANVEL, CHAOUK, RAIGAD, MAHARASHTRA-410206						
GST NO- 27HNSPS1670E1ZF				INVOICE NO : A.S.S./01/24-25		
				DATED : 26-04-2024		
STATE : MAHARASHTRA STATE CODE : 27				IEC NO : HNSPS1670E		
Consignee Name & Address:				PAN NO : HNSPS1670E		
AZI FASHION LTD 122 ROUTE DE PAMPLEMOUSSES PORT LOUIS MAURITIUS TEL.+23057684051				Notify party Name & address		
				1) REVA FASHIONS - FZCO IFZA BUSINESS PARK, DDP, PREMISES NUMBER 27515-001 DUBAI, UNITED ARAB EMIRATES		
				2) CRESCENDO GENERAL TRADING LLC M-01 Al Ras 2 - AHMED RABEE MOHAMED SHARIF AL RAS DUBAI UNITED ARAB EMIRATES DUBAI-U.A.E.		
Mode of shipment		BY SEA				
Port of Loading		JNPT (NHAVA SHEVA)				
Port of discharge		PORT LOUIS				
Country & final Destin		MAURITIUS				
Number of Cartons :		1 TO 25				
CTN NO		PCS				
		MARKA- SC/MRU				
			MARKA	SIZE	GR.WT.	NETT. WT.
1	100	BANARASI SILK SAREE	SC/MRU	55*52*75	55	53.500
2	100	BANARASI SILK SAREE	SC/MRU	55*52*75	55	53.500
3	100	BANARASI SILK SAREE	SC/MRU	55*52*75	55	53.500
4	100	BANARASI SILK SAREE	SC/MRU	55*52*75	55	53.500
5	100	BANARASI SILK SAREE	SC/MRU	55*52*75	55	53.500
6	100	BANARASI SILK SAREE	SC/MRU	55*52*75	55	53.500
7	150	BANARASI SILK SAREE	SC/MRU	55*52*75	58	56.500
8	150	BANARASI SILK SAREE	SC/MRU	55*52*75	58	56.500
9	150	BANARASI SILK SAREE	SC/MRU	55*52*75	58	56.500
10	150	BANARASI SILK SAREE	SC/MRU	55*52*75	58	56.500
11	300	COTTON LEGGINGS	SC/MRU	55*52*75	62	60.500
12	300	COTTON LEGGINGS	SC/MRU	55*52*75	62	60.500
13	112	COTTON CHURIDAR	SC/MRU	55*52*75	56	54.500
14	120	COTTON KURTI PLAZO SET	SC/MRU	55*52*75	54	52.500
15	120	COTTON KURTI PLAZO SET	SC/MRU	55*52*75	54	52.500
16	200	COTTON KURTI	SC/MRU	55*52*75	56	54.500
17	200	COTTON KURTI	SC/MRU	55*52*75	56	54.500
18	200	COTTON KURTI	SC/MRU	55*52*75	56	54.500
19	200	COTTON KURTI	SC/MRU	55*52*75	56	54.500
20	200	COTTON KURTI	SC/MRU	55*52*75	56	54.500
21	280	COTTON KURTI SHORT	SC/MRU	55*52*75	58	56.500
22	280	COTTON KURTI SHORT	SC/MRU	55*52*75	58	56.500
23	280	COTTON KURTI SHORT	SC/MRU	55*52*75	58	56.500
24	142	COTTON KURTI	SC/MRU	55*52*75	58	56.500
	48	COTTON LEGGINGS	SC/MRU			
	90	COTTON KURTI PANT SET	SC/MRU			
25	350	COTTON LEGGINGS	SC/MRU	55*52*75	60	58.500
TOTAL					1422.000	1384.500
CARTONS		25				
NET..WT. KGS.		1384.500				
GR. WT.KGS		1422.000				
FOR A.S.S. TRADE INCORPORATION						
AUTH. SIGN						

91
15

CB
15/05/24

92
Amank
15/05/24



भारत सरकार/ Government of India
वित्त मंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क इन एन एस-II का कार्यालय
Office of Commissioner of Customs NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra – 400 707



F. No. CUS/SIIB/ALT/233/2024-SIIB(E)

22-05-2024

To,

The Chemical Examiner
Grade- I (Incharge)
O/o Joint Director
JNCH Lab

Sub: Testing of sample pertaining to Shipping Bill No. 9474680 dated 29.04.2024 by M/s A.S.S Trade Incorporation (IEC: HNPS1670E) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. **9474680 dated 29.04.2024** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9474680 dated 29.04.2024	Banarasi Silk Saree Net Wt 490.500 <u>1 kg.</u>	01

The above-mentioned sealed envelopes are being sent herewith. The test may be conducted on the samples and report may be given on the following parameters: -

- Detailed analysis of composition
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

KAPIL
APPRAISER

SIIB(X), JNCH

Encl: as above.

Lab No. 391/STIB (x) 24/05/24

S.No- 9474680 Dt- 29/04/24

Report:-

The Sample as received is in the form of Ready made textile garment (Saree). The base woven fabric is composed of filament yarns of Polyester on both sides, having Embroidery (Jari yarns) at some part on regular intervals composed of filament Yarns of Polyester.

Gsm of Base fabric = 50.68

Gsm of Embroidery Portion = 92.68

Sealed remnant returned.

Pragya
Sharma
19/6/24

19/6/24
रसायन विभाग-II Chemical Section-II
जवाहर नवोदय प्रयोगशाला
Jawahar New Uday Laboratory
नया राय Jhava Snaya



सत्यमेव जयते

भारत सरकार/ Government of India
वित्त मंत्रालय / Ministry of Finance
अधुनिक सीमाशुल्क एवं एन एन ॥ का कार्यालय
Office of Commissioner of Customs NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra – 400 707



L.No. CUS/SIIB/ALT/233/2024-SIIB(E)

22-05-2024

To,

The Chemical Examiner
Grade- I (Incharge)
O/o Joint Director
JNCH Lab

[Handwritten signature]
22-05-24
Sri Thalak
CA

[Handwritten signature]
22-05-24

Sub: Testing of sample pertaining to Shipping Bill No. 9474680 dated 29.04.2024 by M/s A.S.S Trade Incorporation (IEC: HNSPS1670E) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. **9474680 dated 29.04.2024** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9474680 dated 29.04.2024	Cotton Kurti Short	01

The above-mentioned sealed envelopes are being sent herewith. The test may be conducted on the samples and report may be given on the following parameters: -

- Detailed analysis of composition
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

KAPIL
APPRAISER

SIIB(X), JNCH

Encl: as above.

Lab No. 394 / STEB (X) dt-24/05/24

S/B No. : 9474680

Date: 29.04.2024

Report: The sample as received is in the form of readymade textile article (Kurti) made of printed woven fabric fitted with buttons on front side. Base woven fabric is wholly made of spun yarns of viscose.

Net wt. of the sample = 186.1g


Wt. of woven fabric = 185.1g

Wt. of buttons = Balance.

G.S.M of Sample = 112.8

Sealed remnant sample returned.


12.06.24
JHALAK DAS
CHEMICAL ASSISTANT


12.06.24
Dr. Purima Mishra
रसायन परीक्षक (सी. ए. ए. ए.) / Chemical Examiner Grade-1
परमाणु भौतिकी विभाग / Atomic Physics Laboratory
जवाहर नवोदय प्रयोगशाला / Jawahar Navodaya Laboratory
एन. डी. एन. ए. / N. D. N. E.



भारत सरकार/ Government of India
वित्त मंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707



F. No. CUS/SIIB/ALT/233/2024-SIIB(E)

22-05-2024

To,

The Chemical Examiner
Grade- I (Incharge)
O/o Joint Director
JNCH Lab

Sub: Testing of sample pertaining to Shipping Bill No. 9474680 dated 29.04.2024 by M/s A.S.S Trade Incorporation (IEC: HNPS1670E) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. **9474680 dated 29.04.2024** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9474680 dated 29.04.2024	Cotton Leggings	01

The above-mentioned sealed envelopes are being sent herewith. The test may be conducted on the samples and report may be given on the following parameters: -

- Detailed analysis of composition
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

KAPIL
APPRAISER

SIIB(X), JNCH

Encl: as above.

Lab No. 387 / SIIB (X) dt. 24/05/24

S /B no: 9474680, dt: 29.04.2024

Report:

The sample as received is in the form of dyed knitted readymade garment (Described as Cotton Legging). It is made of knitted fabric, composed of Viscose spun yarns together with spandex fitted with elastic strip at waist.

wt of the sample as received = 208.6 gm.

wt of fabric = 199.4 gm

wt of elastic = balance

% composition of fabric:

Viscose = 96.29%

Spandex = balance

Scaled r/s returned.

K/An
30/5/24

Dr. K. SAYANNA
Chemical Assistant
I.N.C.H. Laboratory

g/An
30.05.2024

डॉ. रवि शेखर
Dr. Ravi Shekhar
रासायनिक प्रयोगशाला
Chemical Examination Cell



सरकार भारत / Government of India
वित्त मंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707



F. No. CUS/SIIB/ALT/233/2024-SIIB(E)

22-05-2024

To,

The Chemical Examiner
Grade- I (Incharge)
O/o Joint Director
JNCH Lab

Sub: Testing of sample pertaining to Shipping Bill No. 9474680 dated 29.04.2024 by M/s A.S.S Trade Incorporation (IEC: HNSPS1670E) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. **9474680 dated 29.04.2024** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9474680 dated 29.04.2024	Cotton Kurti	01

The above-mentioned sealed envelopes are being sent herewith. The test may be conducted on the samples and report may be given on the following parameters: -

- Detailed analysis of composition
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

KAPIL
APPRAISER

SIIB(X), JNCH

Encl: as above.

Lab No. 388/SIIB CXJ dt- 24/05/24

B.E. NO: 9474680 dt/ 29/05/2024

Report:

The samples as received are in two form of dyed embroidery woven Readymade garment (cotton Kurta). It is wholly composed of cotton yarn.

Total wt. of the sample = 515.6

wt. of TOP = 325.7 gms

wt. of Lower = 189.9

Gram = 113.2 (TOP)

Gram = 113.8 (Lower)

Sealed Remnant returned.

N.P. 84

29/05/2024

एन. पोन्नसामी / N. PONNUSAMY
सहायक रसायन परीक्षक
Assistant Chemical Examiner

M. Maity 29.05.2024

डॉ. मृत्युंजय माइति
Dr. MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory Nhava Sheva

CE-11



संघ सरकार / Government of India
वित्त मंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707



L. No. CUS/SIIB/ALT/233/2024-SIIB(E)

22-05-2024

To,

The Chemical Examiner
Grade- I (Incharge)
O/o Joint Director
JNCH Lab

Sub: Testing of sample pertaining to Shipping Bill No. 9474680 dated 29.04.2024 by M/s A.S.S Trade Incorporation (IEC: HNPS1670E) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. **9474680 dated 29.04.2024** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9474680 dated 29.04.2024	Cotton churidhar	01

The above-mentioned sealed envelopes are being sent herewith. The test may be conducted on the samples and report may be given on the following parameters: -

- Detailed analysis of composition
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

KAPIL
APPRAISER

SIIB(X), JNCH

Encl: as above.

Lab No. 390 / SIIB CX) dt. 24/05/24

B.E.NM: 9474680/dt/ 29/04/2024.

Report

The sample as received is in the form of dyed / printed woven Ready-made - garment (cotton churidar). It is wholly composed of cotton yarn.

wt. of sample = 330.8 gms.

Gsm = 102.4.

Send sample remnant returned.

N. P. S. 4
29/05/2024

एन. पोन्नसामी / N. PONNUSAMY
सहायक रसायन परीक्षक
Assistant Chemical Examiner

M. Maity 29.05.2024

डॉ. मृत्युंजय माइति
Dr. MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory Nhava Sheva

CE/II



भारत सरकार / Government of India
वित्त मंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707



F. No. CUS/SIIB/ALT/233/2024-SIIB(E)

22-05-2024

To,

The Chemical Examiner
Grade- I (Incharge)
O/o Joint Director
JNCH Lab

Sub: Testing of sample pertaining to Shipping Bill No. 9474680 dated 29.04.2024 by M/s A.S.S Trade Incorporation (IEC: HNSPS1670E) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. **9474680 dated 29.04.2024** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9474680 dated 29.04.2024	Cotton Kurti Pant Set	01

The above-mentioned sealed envelopes are being sent herewith. The test may be conducted on the samples and report may be given on the following parameters: -

- Detailed analysis of composition
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

KAPIL
APPRAISER

SIIB(X), JNCH

Encl: as above.

Lab No. 393 / STIR (x) dt. 24/05/24

S/B No: 9474680 Date: 29.04.2024

Report: On opening sample packet three pieces of readymade textile articles received.

Total wt of sample: 287.4.0 gm

1. Kurta: Sample is in the form of readymade textile article (Kurta) made of printed woven base fabric having sequences on front side. Base fabric is wholly made of cotton and sequences are made of glass and plastic.

Total wt of sample = 134.7 gm
GSM of base fabric = 79.61

2. Lower: Sample is in the form of readymade textile article (Lower) made of printed woven base fabric having elastic on waist. It is wholly made of cotton.

Total wt of sample = 94.6 gm
Wt of base fabric = 88.5 gm and GSM of base fabric = 78.79
Wt of elastic = Balance

3. Dupatta: Sample is in the form of readymade textile article (Dupatta) made of dyed woven fabric. It is wholly made of polyester filament yarns

Total wt of sample = 58.1 gm and GSM of base fabric = 34.33

SEALED REMANUNT SAMPLE RETURNED

Vineet
07.06.24
Dr. VINEET YADAV
Chemical Assistant

Sharma
07.06.2024
Dr. Pankaj Sharma
Chemical Assistant



भारत सरकार/ Government of India
वित्त मंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra – 400 707



F. No. CUS/SIIB/ALT/233/2024-SIIB(E)

22-05-2024

To,

The Chemical Examiner
Grade- I (Incharge)
O/o Joint Director
JNCH Lab

Sub: Testing of sample pertaining to Shipping Bill No. 9474680 dated 29.04.2024 by M/s A.S.S Trade Incorporation (IEC: HNSPS1670E) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. **9474680** dated **29.04.2024** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9474680 dated 29.04.2024	Cotton Kurti Plazo Set	01

The above-mentioned sealed envelopes are being sent herewith. The test may be conducted on the samples and report may be given on the following parameters: -

- Detailed analysis of composition
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

KAPIL
APPRAISER

SIIB(X), JNCH

Encl: as above.

Lab No. 389 / STEB CXJ dt- 24/05/24

S/B No.: 9474680 dated 29.04.2024

Report: - The sample as received is in the form of readymade textile article (Kurta, Pyjama and Dupatta).

Total weight of sample (kurta, pyjama and dupatta) = 610.0 gms.

1. **Kurta** - It is made of dyed and printed woven fabric stitched with decorative lace at neck, at the border of lower portion and at the end of sleeves. Base dyed and printed woven fabric is wholly composed of spun yarns of viscose. Decorative lace is composed of polyester yarns.

Total wt. of sample = 200.0 gms.

Wt. of base fabric = 192.0 gms.

Wt. of decorative lace = balance.

2. **Pyjama** - It is made of dyed and printed woven fabric fitted with elastic at waist and stitched with decorative lace at lower portion of pyjama. Base dyed and printed woven fabric is wholly composed of spun yarns of viscose. Decorative lace is composed of polyester yarns.

Total weight of sample = 266.0 gms.

Wt. of base fabric = 256.0 gms.

Wt. of elastic and decorative lace = balance

3. **Dupatta** - It is made of dyed and printed woven fabric stitched with decorative lace at the borders. Base dyed and printed woven fabric is wholly composed of spun yarns of viscose. Decorative lace is composed of polyester yarns.

Total wt. of sample = 144.0 gms.

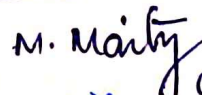
Wt. of base fabric = 136.0 gms.

Wt. of decorative lace = balance

Sealed remnant returned.


Saurabh Kumar

Saurabh Kumar
Assistant Chemical Examiner
JNCH Laboratory


08/06/2024
डॉ. मृत्तुंजय माइती
Dr. MRITUNJOY MAITY
रसायन परीक्षक, जेड.ए.
CHEMICAL EXAMINER (Z.E.)
J.N.C.H. Laboratory Nhava Sheva



भारत सरकार/ Government of India
वित्त मंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra – 400 707



F. No. CUS/SIIB/ALT/233/2024-SIIB(E)

22-05-2024

To,

The Chemical Examiner
Grade- I (Incharge)
O/o Joint Director
JNCH Lab

Sub: Testing of sample pertaining to Shipping Bill No. 9474680 dated 29.04.2024 by M/s A.S.S Trade Incorporation (IEC: HNPS1670E) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. 9474680 dated 29.04.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9474680 dated 29.04.2024	Cotton Kurti Plazo Set	01

The above-mentioned sealed envelopes are being sent herewith. The test may be conducted on the samples and report may be given on the following parameters: -

- Detailed analysis of composition
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

KAPIL
APPRAISER

SIIB(X), JNCH

Encl: as above.

Lab No. 389 / STIB CX dt 24/05/24

S/B No.: 9474680 dated 29.04.2024

Report: - The sample as received is in the form of readymade textile article (Kurta, Pyjama and Dupatta).

Total weight of sample (kurta, pyjama and dupatta) = 610.0 gms.

1. **Kurta** - It is made of dyed and printed woven fabric stitched with decorative lace at neck, at the border of lower portion and at the end of sleeves. Base dyed and printed woven fabric is wholly composed of spun yarns of viscose. Decorative lace is composed of polyester yarns.

Total wt. of sample = 200.0 gms.

Wt. of base fabric = 192.0 gms.

Wt. of decorative lace = balance.

2. **Pyjama** - It is made of dyed and printed woven fabric fitted with elastic at waist and stitched with decorative lace at lower portion of pyjama. Base dyed and printed woven fabric is wholly composed of spun yarns of viscose. Decorative lace is composed of polyester yarns.

Total weight of sample = 266.0 gms.

Wt. of base fabric = 256.0 gms.

Wt. of elastic and decorative lace = balance

3. **Dupatta** - It is made of dyed and printed woven fabric stitched with decorative lace at the borders. Base dyed and printed woven fabric is wholly composed of spun yarns of viscose. Decorative lace is composed of polyester yarns.

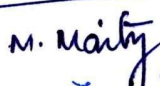
Total wt. of sample = 144.0 gms.

Wt. of base fabric = 136.0 gms.

Wt. of decorative lace = balance

Sealed remnant returned


Saurabh Kumar
Assistant Chemical Examiner
JNCH Laboratory


08/06/2024
डॉ. मृत्तुंजय माइति
Dr. MRITUNJOY MAITY
रसायन परीक्षक, जे.एन.सी.एल.
CHEMICAL EXAMINER, J.N.C.H.
J.N.C.H. Laboratory Nhave Sheva



Dr. Vineet, CA
24.5.15
भारत सरकार/ Government of India
वित्त मंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707



Dr. RSS, LBN
24/05/24
LBN

F. No. CUS/SIIB/ALT/233/2024-SIIB(E)

22-05-2024

To,

The Chemical Examiner
Grade- I (Incharge)
O/o Joint Director
JNCH Lab

Sub: Testing of sample pertaining to Shipping Bill No. 9474680 dated 29.04.2024 by M/s A.S.S Trade Incorporation (IEC: HNSPS1670E) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. 9474680 dated 29.04.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9474680 dated 29.04.2024	Cotton Kurti Pant Set	01

The above-mentioned sealed envelopes are being sent herewith. The test may be conducted on the samples and report may be given on the following parameters: -

- Detailed analysis of composition
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

KAPIL
APPRAISER

SIIB(X), JNCH

Encl: as above.

Lab No. 393 / STIB (x) dt. 24/05/24

S/B No: 9474680 Date: 29.04.2024

Report: On opening sample packet three pieces of readymade textile articles received.

Total wt of sample: 287.4.0 gm

1. Kurta: Sample is in the form of readymade textile article (Kurta) made of printed woven base fabric having sequences on front side. Base fabric is wholly made of cotton and sequences are made of glass and plastic.

Total wt of sample = 134.7 gm
GSM of base fabric = 79.61

2. Lower: Sample is in the form of readymade textile article (Lower) made of printed woven base fabric having elastic on waist. It is wholly made of cotton.

Total wt of sample = 94.6 gm
Wt of base fabric = 88.5 gm and GSM of base fabric = 78.79
Wt of elastic = Balance

3. Dupatta: Sample is in the form of readymade textile article (Dupatta) made of dyed woven fabric. It is wholly made of polyester filament yarns

Total wt of sample = 58.1 gm and GSM of base fabric = 34.33

SEALED REMANUNT SAMPLE RETURNED

Vineet Y
07.06.24
Dr. VINEET YADAV
Chemical Assistant

Sharma
07.06.2024
Dr. Ravi Shankar Sharma
Chemical Assistant



भारत सरकार / Government of India
वित्त मंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707



22-05-2024

F. No. CUS/SIIB/ALT/233/2024-SIIB(E)

To,

The Chemical Examiner
Grade- I (Incharge)
O/o Joint Director
JNCH Lab

Sub: Testing of sample pertaining to Shipping Bill No. 9474680 dated 29.04.2024 by M/s A.S.S Trade Incorporation (IEC: HNSPS1670E) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. 9474680 dated 29.04.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9474680 dated 29.04.2024	Cotton churidhar	01

The above-mentioned sealed envelopes are being sent herewith. The test may be conducted on the samples and report may be given on the following parameters: -

- Detailed analysis of composition
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

KAPIL
APPRAISER

SIIB(X), JNCH

Encl: as above.

Lab No. 390 / SIB CX) dt. 24/05/24

B.E.NM: 9474680/dt/ 29/04/2024.

Report.

The sample as received is in the form of dyed / printed woven Ready-made - garment (cotton churidhar). It is wholly composed of cotton yarn.

wt. of sample = 330.8 gms.

Gsm = 102.4.

Send sample remnant returned.

N.P. S. 4
29/05/2024

एन. पोन्नसामी / N. PONNUSAMY
सहायक रसायन परीक्षक
Assistant Chemical Examiner

M. Maity 29.05.2024
डॉ. मृत्युंजय माइति
Dr. MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory Nhava Sheva

CE-II



भारत सरकार / Government of India
वित्त मंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707



22-05-2024

F. No. CUS/SIIB/ALT/233/2024-SIIB(E)

To,

The Chemical Examiner
Grade- I (Incharge)
O/o Joint Director
JNCH Lab

Sub: Testing of sample pertaining to Shipping Bill No. 9474680 dated 29.04.2024 by M/s A.S.S Trade Incorporation (IEC: HNSPS1670E) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. **9474680 dated 29.04.2024** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9474680 dated 29.04.2024	Cotton Kurti	01

The above-mentioned sealed envelopes are being sent herewith. The test may be conducted on the samples and report may be given on the following parameters; -

- Detailed analysis of composition
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

KAPIL
APPRAISER

SIIB(X), JNCH

Encl: as above.

Lab No. 388/SITB CXJ dt-24/05/24

B.E. NO: 9474680 | dt | 29/05/2024

Report

The samples as received are in the form of dyed embroidery woven Ready-made garment (cotton Kurta). It is wholly composed of cotton yarn.

Total wt. of the sample = 515.6

wt. of Top = 325.7 gms

wt. of Lower = 189.9

Gsm = 113.2 (TOP)

Gsm = 113.8 (Lower)

Sealed Remnant returned.

N.P. 84

29/05/2024

एन. पोन्नसामी / N. PONNUSAMY
सहायक रसायन परीक्षक
Assistant Chemical Examiner

N. Maity 29.05.2024

डॉ. मृत्युंजय माइति
Dr. MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory Nhava Sheva

CE 



भारत सरकार/ Government of India
वित्त मंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra – 400 707



F. No. CUS/SIIB/ALT/233/2024-SIIB(E)

22-05-2024

To,

The Chemical Examiner
Grade- I (Incharge)
O/o Joint Director
JNCH Lab

Sub: Testing of sample pertaining to Shipping Bill No. 9474680 dated 29.04.2024 by M/s A.S.S Trade Incorporation (IEC: HNSPS1670E) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. **9474680 dated 29.04.2024** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9474680 dated 29.04.2024	Cotton Leggings	01

The above-mentioned sealed envelopes are being sent herewith. The test may be conducted on the samples and report may be given on the following parameters: -

- Detailed analysis of composition
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

KAPIL
APPRAISER

SIIB(X), JNCH

Encl: as above.

Lab No. 387 / SIIB (X) dt. 24/05/24

S /B no: 9474680, dt: 29.04.2024

Report:

The sample as received is in the form of dyed knitted readymade garment (Described as Cotton Legging). It is made of knitted fabric, composed of Viscose spun yarns together with spandex fitted with elastic strip at waist.

wt of the sample as received = 208.6 gm.

wt of fabric = 199.4 gm

wt of elastic = balance

% composition of fabric:

Viscose = 96.29%

Spandex = balance

Sealed r/s returned.

K. Sayanna
30/5/24

Dr. K. SAYANNA
Chemical Assistant
J.N.C.H. Laboratory

Dr. Ravi Shankar Sharma
30.05.2024
डॉ. रविशंकर शर्मा
Dr. Ravi Shankar Sharma
रासायनिक परीक्षक श्रेणी II
Chemical Examiner Gr II



भारत सरकार/ Government of India
वित्त मंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707



F.No. CUS/SIIB/ALT/233/2024-SIIB(E)

22-05-2024

To,

The Chemical Examiner
Grade- I (Incharge)
O/o Joint Director
JNCH Lab

[Handwritten signature]
20.05.24
Smt. Thalak
CA

[Handwritten signature]
24.5.24

Sub: Testing of sample pertaining to Shipping Bill No. 9474680 dated 29.04.2024 by M/s A.S.S Trade Incorporation (IEC: HNPS1670E) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. 9474680 dated 29.04.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9474680 dated 29.04.2024	Cotton Kurti Short	01

The above-mentioned sealed envelopes are being sent herewith. The test may be conducted on the samples and report may be given on the following parameters: -

- Detailed analysis of composition
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

[Handwritten signature]
KAPIL
APPRAISER

SIIB(X), JNCH

Encl: as above.

Lab No. 394 / STEB (X) dt-24/05/24

S/B No. : 9474680

Date: 29.04.2024

Report: The sample as received is in the form of readymade textile article (Kurti) made of printed woven fabric fitted with buttons on front side. Base woven fabric is wholly made of spun yarns of viscose.

Net wt. of the sample = 186.1g


Wt. of woven fabric = 185.1g

Wt. of buttons = Balance.

G.S.M of Sample = 112.8

Sealed remnant sample returned.


12-06-24
JHALAK DAS
CHEMICAL ASSISTANT


12-06-24
डॉ. पूर्णिमा मिश्रा / Dr. Purnima Mishra
रसायन परीक्षक ग्रेड-१ / Chemical Examiner Grade-1
जवाहरलाल नेहरू रसायन भवन प्रयोगशाला
Jawaharlal Nehru Chemistry House Laboratory
रसायन शास्त्र / Anaya Shree

संलग्नक नं. १००

भारत सरकार / Government of India
वित्त मंत्रालय / Ministry of Finance
आयुक्त सीमासुल्क एन.एस. II का कार्यालय
Office of Commissioner of Customs NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707



F. No. CUS/SIIB/ALT/233/2024-SIIB(E)

22-05-2024

To,

The Chemical Examiner
Grade- I (Incharge)
O/o Joint Director
JNCH Lab

Sub: Testing of sample pertaining to Shipping Bill No. 9474680 dated 29.04.2024 by M/s A.S.S Trade Incorporation (IEC: HNSPS1670E) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. **9474680 dated 29.04.2024** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9474680 dated 29.04.2024	Banarasi Silk Saree Net Wt 490.500 kg.	01

The above-mentioned sealed envelopes are being sent herewith. The test may be conducted on the samples and report may be given on the following parameters: -

- Detailed analysis of composition
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

KAPIL
APPRAISER
SIIB(X), JNCH

Encl: as above.

S.No- 9474680 Dt-29/04/24.

Report:-

The Sample as received is in the form of Ready made textile garment (Saree). The base woven fabric is composed of filament Yarns of Polyester on both sides, having Embroidery (Torie Yarns) at some part on regular intervals composed of filament Yarns of Polyester.

Csm of Base fabric = 50.68

Csm of Embroidery Portion = 92.68

Sealed remnant returned.

19/6/24
Nha

NHA
Jalant

19/6/24
प्रफुल दलाल / Pratul Dalal
रसायन परीक्षक ग्रेड-II / Chemical Examiner Gr. II
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
न्हावा शेवा / Nhava Sheva

Market Enquiry Report of M/s A.S.S Trade Incorporation conducted on 30/05/2024.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Ganesh Thite ,Authorized representative of Exporter, conducted a market survey of goods covered under Shipping Bills No. 9474680 dtd 29.04.2024 presented for export by M/s A.S.S Trade Incorporation (IEC: HNSPS1670E). The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bills. Market enquiry was conducted on 30/05/2024 in the wholesale market near Masjid Bunder, Mumbai.

To ascertain the fair market value of the goods, we visited the different Wholesale Shops near Masjid Bunder, Mumbai. The samples were opened in the presence of authorized representative of Exporter Shri Ganesh Thite. Representative samples were shown to the shopkeeper of subject goods and quotation / inquiries were made for wholesale purchase of identical/ similar goods. The shopkeeper refused to have identical goods i.e. of same brand but offered similar goods on the basis of quality, composition, size and design of the goods. The wholesale rates for the said samples as quoted verbally by shopkeepers for which both officer and Exporter agreed are as follows:

S/B No.	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price	Declared PMV
		Universal Garments 57/61, Sherif Devji Street, Mumbai 400003	A.K. Enterprises 13/17, Shop No. 3, Noorie House, Chakla Street, Mumbai-400003	A C garments 44, Sheriff Devji Street, Masjid Bunder , Mumbai 400003		
9474680 dated 29/04/2024	Banarasi Silk Saree	410	425	435	423	545.82
9474680 dated 29/04/2024	Cotton Leggings	380	370	350	367	477.59
9474680 dated 29/04/2024	Cotton Churidar	410	390	380	393	500.34
9474680 dated 29/04/2024	Cotton Kurti Plazo Set	405	395	415	405	545.82
9474680 dated 29/04/2024	Cotton Kurti	350	365	345	353	454.85

Ganesh
30/5/24

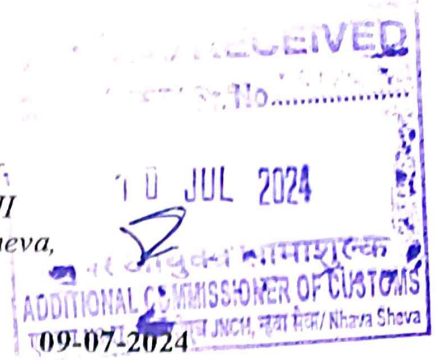
9474680 dated 29/04/2024	Cotton Kurti Short	390	375	410	392	523.08
9474680 dated 29/04/2024	Cotton Kurti Pant Set	380	400	410	397	545.82

The shopkeepers further informed that the price of the goods will vary depending upon the quantity, mode of payment and quality of the goods ordered.

Ganesh 30/05/24
(Shri Ganesh Thite)
Authorized representative of Exporter

Abhishek
30/05/24
(Abhishek Meena)
IO/SIIB(X)

भारत सरकार/ Government of India
वित्त मंत्रालय / Ministry of Finance
आयुक्त सीमा शुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra – 400 707
Siibx.jnch@gov.in



E-F.No. CUS/SIB/ALT/361/2024-SIB(E)

To,
The Additional Commissioner of Customs
CEAC, JNCH
Nhava Sheva.

Sir,

Sub: NOC for Provisional release of the goods for BTT covered under Shipping Bills No. 1762188, 1762605 and 1761707 all dated 18.06.2024 of exporter M/s. Aman Enterprises (IEC: QFDPS4521E) - reg.

Please refer to the subject mentioned above.

The Exporter M/s. Aman Enterprises (IEC: QFDPS4521E) has filed 03 shipping bills No. 1762188, 1762605 and 1761707 all dated 18.06.2024 for export of RMG. Based on the NCTC inputs, the same was held by this unit vide hold letter dated 21.06.2024.

The Red Flags according to the NCTC alert are as follows:

- The exporter is new and has filed multiple high value bills on the same day.
- The proprietor is resident of chawl and appears to be a 21 year old front man with meagre financial sources.
- The supply chain of the exporter is non-existent, as discussed above.
- The consignee-buyer in the bills has been flagged as risky, as per NCTC analysis.
- The value of export incentives and IGST refund being claimed is high.
- Hence in absence of supply chain and the exporter being new, there is high possibility that the goods are procured improperly without proper the exporter is to avail undue export benefits.
- As the commodity being exported and the consignee is risky, there is high possibility of mis-declaration in terms of quality, quantity of goods, concealment and overvaluation to avail undue export benefits

Thereafter, the subject goods under 03 shipping bills were 100% examined by SIIB(X) under Panchanama dated 24.06.2024 wherein goods found as declared in terms of quantity and marked description. However, For valuation angle Market enquiry of the

goods was conducted on 08/07/2024. After market enquiry the goods for which the value declared was on the higher side, FOB value is re-determined as given below:-

S/B No.	Item No	Item Description	Declared PMV	Declared FOB	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)	Declared DBK	RE-Determined DBK	RoSCTL Total	RE-DETERMINED RoSCTL (TOTAL)
1762188 dtd 18.06.2024	1	ReadyMade Garments Mens Trousers of cotton	335.00	900951	753034	20731	21850	54508	45559
1762605 dtd 18.06.2024	1	ReadyMade Garments Mens Trousers of cotton	335.00	724914	605898	23922	19995	43857	36657
1761707 dtd 18.06.2024	1	ReadyMade Garments Mens Trousers of cotton	335.00	954129	797481	31486	26317	57725	48248
			2579994	2156413	85140	71162	156090	130463	
					Excess	13978		25627	

In view of the above, the value of the goods has been re-determined and it is observed that the exporter has attempted to claim excess/undue export incentives in the form of Duty Drawback to the tune of Rs. 13,978, RoSCTL to the tune of Rs. 25,627 by doing over-valuation of the goods. As further investigation is still pending with regard to DYCC test report, GST verification etc. Meanwhile, the exporter vide letter dated 05.07.2024 has requested for provisional release of the goods for BTT purpose.

This office has no objection for provisional release of the goods for BTT covered under shipping bills No. 1762188, 1762605 and 1761707 all dated 18.06.2024

This is issued with the approval of the additional Commissioner of Customs, SIIB(X), JNCH.

Yours Faithfully

RAHUL DHINGRA

**DEPUTY COMMISSIONER
SIIB (X), JNCH**

Encl:- Copy of shipping bills & packing list.

Signed by Rahul Dhingra
Date: 09-07-2024 18:45:1

SUMMONS

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

Proprietor/Director/Partner of M/s. A.S.S TRADE
INCORPORATION (IEC-HNSPS1670E)GROUND FLOOR, SHOP NO.03, TODAY ELITE, PLOT
NO.325, SECTOR NO.17, ULWE, PANVEL, Chowk,
RAIGAD, MAHARASHTRA, 410206

To
Proprietor of M/s. A.S.S. Trade
R.M.08, C-Sector, F-1 Line, Chater
Camp Bombay, Mumbai,
Maharashtra - 400088.

WHEREAS, I, **Milan** am making inquiry in connection with
Shipping Bill No. 9474680 dated 29.04.2024 filed by M/s. A.S.S. TRADE INCORPORATION (HNSPS1670E) under
the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your control:

1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. Any other relevant documents related to export done against the IEC- HNSPS1670E

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby
summon you to appear before me ☒ in person / or ☐ by an authorised agent on **2025-01-09** at **11:30:AM** at the
office of **C-604, SIIB(X), JNCH**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of
Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under
section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **6** day of **January, 2025** at **JNCH**Name : **Milan**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

सहायक आयुक्त का कार्यालय, केंद्रीय वस्तु एवं सेवाकर मंडल - 9, मुंबई पश्चिम
Office of the Assistant Commissioner, CGST, Division-IX, Mumbai West
विंग 4-सी, चौथी मंजिल, एमटीएनएल/बीएसएनएल कॉम्प्लेक्स, जुहू तारा रोड,
सांताक्रूज़ पश्चिम, मुंबई, महाराष्ट्र - 400054
Wing 4C, 4th Floor, MTNL/BSNL Complex, Juhu Tara Road, Santacruz West,
Mumbai, Maharashtra - 400054 Phone: (022) 26851145, Email: div9-cgstmw@gov.in

F.No. GEXCOM/17972/2024-CGST-RANGE-5-DIV-9-COMMRTE-MUMBAI(W)
Mumbai, 31st January, 2025

1746

To
The Joint Commissioner of Customs,
SIIB (X), NS-II, Jawaharlal Nehru Custom House,
Nhava Sheva, Dis-Raigad, Maharashtra - 400707

Subject: - Verification of genuineness of Supplier M/s. Kajal Chouhan (Trade Name: KC Enterprises) (GSTIN: 27AZUPC5682R1Z9)-reg.

Sir,

Please refer to your office letter dated 20.12.2024 on the above subject. In this connection interim reply is as under: -

- The GST registration of the taxpayer was cancelled suo-moto, effective from 06.02.2024 due to non-filing of returns for the six months.
- M/s. Kajal Chouhan (Trade Name: KC Enterprises) having GSTIN: - 27AZUPC5682R1Z9 had filed the Application for Revocation of Cancelled Registration on 19.12.2024 vide ARN: AA271224013613N.
- The taxpayer has filed quarterly returns (GSTR-3B) till Feb-24 after filing the revocation, the details of returns is as under: -

Month	GSTR-3B						Date of Filing GSTR-3B
	Total Taxable Value	IGST	CGST	SGST	Cess	Total (IGST+CGST+SGST)	
Jul-21	0	0	0	0	0	-	30-08-2021
Aug-21	0	0	0	0	0	-	21-09-2021
Sep-21	51,250	0	2,563	2,563	0	5,126	25-10-2021

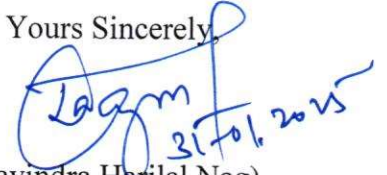
Dec-21	1,25,000	0	3,125	3,125	0	6,250	22-01-2022
Mar-22	0	0	0	0	0	-	15-04-2022
Jun-22	0	0	0	0	0	-	21-07-2022
Sep-22	8,85,880	0	22,147	22,147	0	44,294	04-11-2022
Dec-22	37,35,630	0	93,391	93,391	0	1,86,782	11-02-2023
Mar-23	94,61,275	0	2,36,532	2,36,532	0	4,73,064	28-04-2023
Jun-23	68,25,770	0	1,70,644	1,70,644	0	3,41,288	06-10-2023
Sep-23	43,09,200	0	1,07,730	1,07,730	0	2,15,460	28-04-2024
Dec-23	10,57,458	0	28,871	28,871	0	57,742	29-04-2024
Feb-24	0	0	0	0	0	-	23-09-2024

- Further, the physical verification of premise was also done under the authorization for inspection under section 67(1) of CGST Act, 2017 dated 13.01.2025 issued by the Joint Commissioner, at 03:20 pm on 13.01.2025 of the principal place of business of M/s. Kajal Chouhan (Trade Name: KC Enterprises) having GSTIN: - 27AZUPC5682R1Z9 situated at 4th Floor, Flat No. 405, Sanskruti Hsl Building No 2A, Unnat Nagar, Goregoan West, Mumbai Suburban, Maharashtra, 400104. During the physical verification of the PPOB, it is found that the taxpayer was moved to another address and no business was found in existent there. On contacting the Mobile Number available on the portal, the taxpayer informed that they have moved from PPoB 6 months ago. The Manager, Viraj Patel, came to the PPOB and told that they were unable to update the address due to the cancellation of the registration by the department.
- Since the taxpayer has shifted to new address, which also falls under the jurisdiction of Range-III, Division-IX, Mumbai West Commissionerate, Physical verification was conducted at 01:20 pm on 21.01.2025 of new place of business of M/s. Kajal Chouhan (Trade Name: KC Enterprises) having GSTIN: - 27AZUPC5682R1Z9 situated at Godown No. 172/1374, Ground Floor, Road N0 4 Motilal Nagar No. 1 Goregaon West - 400104. During the physical verification of the new place of business, the Manager, Viraj patel was present at the address mentioned above and informed the business is running and they are engaged in trading in textiles. They further submitted the documents such as Aadhaar Card, PAN Card, Electricity bill and rent agreement starting from 15.07.2024 of new premises having address at Godown No. 172/1374, Ground Floor, Road N0 4

Motilal Nagar No. 1 Goregaon West -400104 (placed opposite in file for perusal). The PV was conducted & taxpayer was found existent at new place of business.

- Since the Application for Revocation of Cancelled Registration has been approved on 29.01.2025, the detailed verification of suppliers M/s. Unify Design (GSTIN-27AFXPS8270G1ZK), M/s. Design Tribute Pvt. Ltd. (GSTIN-27AAJCD2596C1ZL) & M/s. CLASSY NEEDLE (27CJWPB8809F1ZS) is under process.

Yours Sincerely,



(Ravindra Harilal Nag)
Assistant Commissioner

Division-IX

Mumbai West Commissionerate

Legal Name

Chouhan

07-07-2021

06/02/2024

[illegible]

SUMMONS

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

Proprietor/Director/Partner of M/s. A.S.S.
TRADE INCORPORATION (IEC- HNSPS1670E)

GROUND FLOOR, SHOP NO.03, TODAY ELITE
, PLOT NO.325, SECTOR NO.17, ULWE ,
PANVEL, Chowk , RAIGAD , MAHARASHTRA,
410206

EM963855306IN
(04.03.2025)

WHEREAS, I, Milan am making inquiry in connection with
Shipping Bill No. 9474680 dated 29.04.2024 filed by M/s. A.S.S. TRADE INCORPORATION
(HNSPS1670E)
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your
control:

1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bills
3. Any other relevant documents related to export done against the IEC HNSPS1670E

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act,
1962, I do hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on
2025-03-12 at 11:30:AM at the office of C-604, SIIB(X), JNCH

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229
and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon
is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of
2023).

Given under my hand and seal of office to-day the 03 day of March, 2025 at JNCH



Seal of Office.

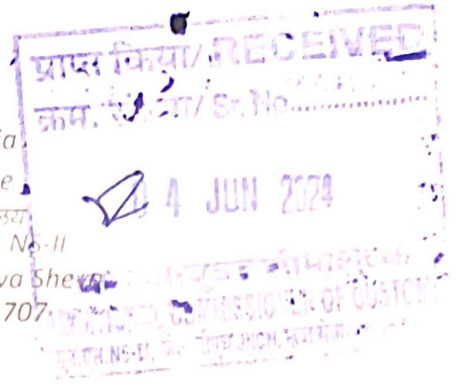
Name : Milan

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

भारत सरकार/ Government of India
वित्त मंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन एस -II का कार्यालय
Office of Commissioner of Customs No-II
Jawaharlal Nehru Custom House, Nhava Sheva
Dist- Raigad, Maharashtra - 400 707



F.No. CUS/SIB/ALT/233/2024-SIB(E)

Date: .06.2024

To,
The Additional Commissioner of Customs
CEAC, JNCH
Nhava Sheva.

Sir,

Sub: NOC for Provisional release of the goods for BTT covered under Shipping Bills No. 9474680 dtd 29.04.2024 of exporter M/s A.S.S Trade Incorporation (IEC: HNSPS1670E) - reg.

Please refer to the subject mentioned above.

The Exporter M/s A.S.S Trade Incorporation (IEC: HNSPS1670E) has filed 01 shipping bill No. 9474680 dtd 29.04.2024 for export of RMG. Based on the NCTC inputs, the same was hold by this unit vide hold letter dated 02.05.2024.

Red Flags by NCTC are as follows:

1. All the exporters are Proprietorship firms.
2. All the exporters have obtained IEC recently in the F. Y. 2023-24.
3. As per e-way bill portal, supply chain of all exporters appears to be dubious/non-existent.
4. All 5 exporters (except New Horizon Enterprises) had filed nil GST returns, no inward ITC, nil zero rated supply is shown in GSTR3B. (Copies enclosed.). New Horizon Enterprises had filed all NIL returns except in February 2024, where some clearances were shown).
5. The details such as Name of the goods, Country of destination and consignee name are identical in case of most of the exporters.
6. The consigner or buyer either (1) M/s CRESCENDO GENERAL TRADING LLC, U.A.E (2) REVA FASHIONS - FZCO U.A. is also common in all the cases. Despite one consignment being destined for Mauritius and the others being destined for UAE, the buyer/consignee appears to be common .
7. The countries of destination are also sensitive.
8. As the supply chain is non-existent, there is high possibility that the goods are procured improperly without proper tax payment and the intent of the exporter is to avail undue ITC refund benefits.
9. There is a possibility that the goods under export are locally procured, without proper payment of taxes and may be of poor quality.
10. Given the above, there is high possibility of mis-declaration in terms of quality, quantity of goods, mis-classification, concealment and overvaluation to avail undue IGST / ITC refund for exports .
11. Multiple businesses are operating from same premise.
12. Given the above facts, the possibility of a syndicate using the credentials of persons with meager financial resources to create dummy entities in Mumbai with the intent to claim inadmissible export benefits, may be probed.

Thereafter, the subject goods under 01 shipping bills were 100% examined by SIIB(X) under Panchanama dated 15.05.2024 wherein goods found as declared in terms of quantity and marked description. However, For valuation angle Market enquiry of the goods were conducted on 30/05/2024. After market enquiry the goods for which the value declared was on the higher side, FOB value is re-determined as given below:-

S/B No.	Item Description	Declared FOB	Re-determined FOB Value = Declared FOB * (Re-determined PMV/Declared PMV)	Declared DBK	RE-Determined DBK	ROSCTL/RODTEP CLAIMED	RE-DETERMINED ROSCTL/RODTEP
9474680 dated 29/04/2024	Banarsi Silk Saree	595440.00	461818	52994.2	41102	10122.5	7851
9474680 dated 29/04/2024	Cotton Leggings	433306.65	332668	12076	9647	26215.1	20126
9474680 dated 29/04/2024	Cotton Churidar	50943.2	40048.08	1528.3	1201.4	3082.06	2422.90912
9474680 dated 29/04/2024	Cotton Kurti Palazzo Set	119088	88363.64	3810.82	2827.6	7204.82	5346
9474680 dated 29/04/2024	Cotton Kurti	472217	366824.2	15110.9	11738	28569.1	22192.8667
947468							

0 dated 29/04/ 2024	Cotton Kurti S hort	39944 1	299089.5	12782 .1	9570.9	24166.2	18094.913 5
947468 0 dated 29/04/ 2024	Cotton Kurti P ant Set	44658	32454.55	1429. 06	1038.5	2701.81	1963.5

In view of the above, the value of the goods has been re-determined and it is observed that the exporter has attempted to claim excess/undue export incentives in the form of Duty Drawback to the tune of Rs. 22,605, RoSCTL/Rodtep to the tune of Rs. 24,064 and IGST to the tune of 24,691 by doing over-valuation of the goods. As further investigation is still pending with regard to DYCC test report, GST verification etc. Meanwhile, the exporter vide letter dated 30/05/2024 has requested for provisional release of the goods for BTT purpose.

This office has no objection for provisional release of the goods for BTT covered under shipping bills No. 9474680 dtd 29.04.2024

This is issued with the approval of the additional Commissioner of Customs, SIIB(X), JNCH.

Yours Faithfully

RAHUL DHINGRA
DEPUTY COMMISSIONER
SIIB (X), JNCH

Encl:- Copy of shipping bills & packing list.

Signed by Rahul Dhingra
Date: 05-06-2024 16:50:3

SUMMONS

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

EM082320573IN
16/12/24
Proprietor/Director/Partner of Exporter M/s.
A.S.S. TRADE INCORPORATION
(HNSPS1670E)

Shakil Abdur Sattar Shaikh S/o Abdur Sattar
Shaikh, Room No. 08, C-Sector F1- Line Cheeta
Camp Trombay, Mumbai- 400088.

EM082320499IN16/12/24

Ground Floor, SHOP No. 03, Today Elite,
Plot No. 325, Sector-17, Ulwe, Panvel
Chowk, Raigad, MH-410206

WHEREAS, I, Milan am making inquiry in connection with
Shipping Bill No. 9474680 dated 29.04.2024 filed by M/s. A.S.S. TRADE INCORPORATION
(HNSPS1670E)
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your
control:

1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. Company address proof and any other relevant documents related to export done against
IEC HNSPS1670E

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I
do hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on
2024-12-31 at 11:30:AM at the office of C-604, SIIB(X), JNCH

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and
section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an
offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the 16 day of December, 2024 at JNCH



Seal of Office.

Name : Milan

Signature : 16/12/2024

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

8/c

mailed on:- shakilabdulesattarsh qikh@gmail.com.

SUMMONS

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

Proprietor/Director/Partner of M/s. A.S.S.
TRADE INCORPORATION (IEC- HNPS1670E)

GROUND FLOOR, SHOP NO.03, TODAY ELITE,
PLOT NO.325, SECTOR NO.17, ULWE,
PANVEL, Chowk, RAIGAD, MAHARASHTRA,
410206

[EM0988189221M]

WHEREAS, I, Milan am making inquiry in connection with
Shipping Bill No. 9474680 dated 29.04.2024 filed by M/s. A.S.S. TRADE INCORPORATION
(HNPS1670E)
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your
control:

1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. BRC of Past Export & Any other relevant documents related to export done against the
IEC- HNPS1670E

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I
do hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on
2025-01-20 at 11:30:AM at the office of C-604, SIIB(X), JNCH

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and
section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an
offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the 15 day of January, 2025 at JNCH

Name : Milan

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.



SUMMONS

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

Proprietor/Director/Partner of M/s. A.S.S.
TRADE INCORPORATION (HNSPS1670E)

GROUND FLOOR, SHOP NO.03, TODAY ELITE ,
PLOT NO.325, SECTOR NO.17, ULWE ,
PANVEL, Chowk , RAIGAD , MAHARASHTRA,
410206

EM082310580IN
11/12/24

WHEREAS, I, **Milan** am making inquiry in connection with
Shipping Bills No. 9474680 dt. 29/04/2024 filed by M/s. A.S.S TRADE INCORPORATION (IEC-
HNSPS1670E)

under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your control:

1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. Company address proof and any other relevant documents related to export done against IEC HNSPS1670E

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on 2024-12-30 at 11:30:AM at the office of C-604, SIIB(X), JNCH

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the 10 day of December, 2024 at JNCH



Name : **Milan**



Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

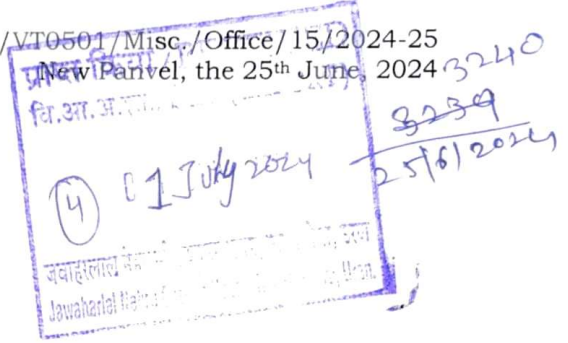
cc

TOC Crealey

 <p>सत्यमेव जयते</p>	OFFICE OF THE ASSISTANT COMMISSIONER OF CGST & CENTRAL EXCISE, DIVISION-V, RAIGAD COMMISSIONERATE केन्द्रीय वस्तु एवं सेवा कर आयुक्तालय रायगड 1ST FLOOR, ROOM NO. 115, PLOT NO. 1, SECTOR-17, KHANDESHWAR, NEW PANVEL-410206 पहला मंजिल, कमरा क्र. 115, प्लॉट नं.-1, सेक्टर-17, खांदेश्वर, नवीन पनवेल-410206 E-mail: raigad-div5range1@gov.in	
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F. No. CGST & C.Ex./RGD/VT0501/Misc./Office/15/2024-25
 New Panvel, the 25th June, 2024

✓ To
 The Deputy / Assistant Commissioner
 In-charge of SIIB (X), JNCH
 O/o the Commissioner of Customs NS – II
 Jawaharlal Nehru Custom House, Nhava Sheva
 Dist. – Raigad, Maharashtra – 400707



Subject: Verification of the genuineness of M/s. A.S.S. Trade (GSTIN: 27HNSPS1670E1ZF) – reg.

Sir,

Please refer to your office letter F.No.CUS/SIIB/ALT/233/2024-SIIB(E) dated 22.05.2024 on the captioned subject.

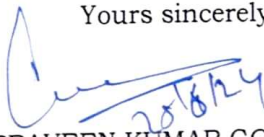
As requested, point-wise information regarding M/s. A.S.S. Trade (GSTIN: 27HNSPS1670E1ZF) is given below-

Sl. No.	Information sought for	Remarks
1	Verify the genuineness of the M/s. A.S.S. Trade (GSTIN: 27HNSPS1670E1ZF) and its supply chain	During the visit, the premise was found to be closed. There was neither any business activity nor the existence of the taxpayer namely M/s. A.S.S. Trade Incorporation (Prop. –Shakil Abdul Sattar Shaikh) was found at the said premise. Visible signs of dust accumulation were noticed on and around the entrance, indicating that the place has not been used by or accessed to for a long period of time and no signage or business-related information was visible at the location. Based on the observations made during the visit, it appears that the Principal Place of Business (PPOB) mentioned in the GST registration is currently not operational. Photograph of the premise was taken to document the condition and support the observations noted above.
2	Whether its suppliers have filed the GST returns regularly or otherwise	As there is 'Nil' ITC available as per GSTR-2B, there are no records of suppliers of this company.
3	Verify the genuineness of Input Tax Credit (ITC) availed by M/s. A.S.S. Trade (GSTIN: 27HNSPS1670E1ZF)	When verified through GST BO portal, it is found that 'Nil' ITC credit is available as per GSTR-2B and the taxpayer has availed no ITC in their GSTR-3B.

This is for your information and necessary action at your end.

Yours sincerely,

Encl. As above


 (PRAVEEN KUMAR GOKHROO)
 Assistant Commissioner
 CGST & Central Excise, Division-V
 Raigad Commissionerate





भारत सरकार/ Government of India
वित्त मंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन एस-II का कार्यालय
Office of Commissioner of Customs NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707



F.No. CUS/SIIB/ALT/233/2024-SIIB(E)

22-05-2024

To,
The Dy./Asstt. Commissioner of CGST,
Division-V: 1st Floor, Room No.115,
CGST Building, Plot No.1, Sector-17,
Khandeshwar, New Panvel-410206

Em 954840229IN
22/5/2024

Sir/Madam,

Sub: Verification of the genuineness of M/s A.S.S Trade Incorporation (GSTIN: 27HNSPS1670E1ZF) – reg.

This unit is investigating a case against the exporter M/s A.S.S Trade Incorporation (GSTIN: 27HNSPS1670E1ZF) and its suppliers wherein, apparently, Govt. revenue implications are there. The goods appeared to be overvalued to avail undue export incentives.

In this regard, it is requested to verify the following queries: -

- I. Verify the genuineness of the M/s A.S.S Trade Incorporation (GSTIN: 27HNSPS1670E1ZF) and its supply chain
 - II. Whether its suppliers have filed the GST returns regularly or otherwise.
 - III. Verify the genuineness of Input Tax Credit (ITC) availed by M/s A.S.S Trade Incorporation (GSTIN: 27HNSPS1670E1ZF)
- The outcome of the verification may please be communicated to this office at the earliest.

This issues with the approval of the competent authority.

Yours sincerely,

Kapil
KAPIL
APPRAISER
SIIB(X), JNCH