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|  सत्यमेव जयते | सीमाशुल्क आयुक्त का कार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II न्हावा शेवा, तालुका- उरण, जिला- रायगढ़, महाराष्ट्र 707 400- NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707 |  |
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F.No. CUS/ASS/MISC/272/2025-CEAC

12-09-2025 F.No.

CUS/SIIB/ALT/807/2024-SIIB(E)

DIN: 20250978NT000000A027

SCN NO.:613/2025-26/ ADC/CEAC/NS-II/CAC/JNCH

Subject: Addendum to the Show Cause Notice 613/2025-26/ADC/CEAC/NS-II/CAC/JNCH in the matter of M/s Orbit International (IEC: IRTPK1150H)

This addendum is being issued under Section 154 of the Customs Act, 1962. Accordingly, the following additions are being incorporated at para 16 and 17 of the said SCN:

| Para No. | WRITTEN AS | MAY BE READ AS |
|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| in Para no. 16 | "..... 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." | "..... 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. Hence, it appears that the exporter M/s Orbit International (IEC- IRTPK1150H) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962. " |
| at the end of Para no. 17 | "17..... ix. The bond should not be enforced and cash security in form of Bank Guarantee amount at the time of provisional release of the goods for export, should not be appropriated against export incentives, applicable interest, redemption fine and penalty etc. arising out of this order. | " 17..... ix. The bond should not be enforced and cash security in form of Bank Guarantee amount at the time of provisional release of the goods for export, should not be appropriated against export incentives, applicable interest, redemption fine and penalty etc. arising out of this order. 17 (x) Penalty should not be imposed upon the exporter M/s Orbit International (IEC- IRTPK1150H) under |

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| | Section 114AC of the Customs Act, 1962." |
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2. All other contents of the Show Cause Notice remain unchanged.

Digitally signed by
Raghav Kiran Batchali
AI Director, Commissionerate of Customs
Date: 12/09/2025
15:46:10, JNCH

To,

- (1) M/s Orbit International (IEC- IRTPK1150H)
 4th Floor, A/401, Ruby Arjoo Park, Dargah Road, Kailash Nagar,
 Mumbra, Thane, Maharashtra-400612
- (2) M/s YSR Logistics,
 D2/274, Gajmukh CHS ltd, RSC 35, Gorai, Opp.
 Nalanda College, Borivali West, Mumbai -400091

Copy to:

1. The Asstt. Commissioner of Customs, SIIB(X), & IRMC, JNCH.
2. The Asstt. Commissioner of Customs, CEAC, JNCH.
3. The Asstt. Commissioner of Customs, CAC, JNCH.
4. Supdt/CHS, JNCH for display on Notice Board.
5. EDI, for upload on JNCH website.
6. Office Copy