सत्यमेव जयते	भारत सरकार/ *Government of India* वित्त मंत्रालय /*Ministry of Finance* आयु सीमाशुल्क एन.एस.-*II* कार्यालय *Office of Commissioner of Customs NS-II* जवाहरलाल नेहरू कस्टम हाउस, न्हावा शेवा, जिला- रायगढ़, महारा - 400 707 *Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra – 400 707.*	

F.No. CUS/ASS/MISC/1313/2024-CEAC JNCH **Date of SCN: 11 .11.2025**
Date of issue: 14.11.2025

DIN: 20251178NT0000555A72
SCN No.: 1311 /2025-26/ADC/CEAC/NS-II/CAC/JNCH

<u>SHOW CAUSE NOTICE</u>

Subject: Investigation into Overvaluation of goods covered under Shipping Bill No. 3718689 dated 05.09.2023 attempted to be Exported by M/s. Dynasty Global (IE Code: ATMPL5558K) to avail illegitimate Export incentives fraudulently.

....

On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. Dynasty Global (IE Code: ATMPL5558K) covered under Shipping Bill No. 3718689 dated 05.09.2023 (hereinafter referred to as "Shipping Bill") **(RUD-I)** filed through their Customs Broker M/s. Shri Krishna Clearing & Forwarding Agency Pvt. Ltd. (License No. 11/2196) at JWR CFS, the goods covered under Shipping Bill No. 3718689 dated 05.09.2023 were declared as "Alpine Ladies Kaftan with Embroideries & Rayon Ladies Kaftan with Embroideries", were put on hold vide Hold No. 169/2022-23/SIIB(X) dated 13.09.2023 issued vide letter F. No. SG/Misc-101/2021-22/SIIB(X) JNCH for Examination of the same as the supply chain of the Exporter appeared to be fake/manipulated and the 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.

2. M/s. Dynasty Global (IE Code: ATMPL5558K) having its office at Room 7 ISSA Masig CHL COM, Anand Nagar New Link Road, Jogeshwari West, Mumbai Suburban, Maharashtra, 400102 has filed the following Shipping Bill for Export of following items destined to UAE. The details are as under:

TABLE-I

SB No./ Date	Description	Quantity (PCS)	FOB (INR)	DBK (INR)	RoSCTL (INR)	IGST
3718689 dated 05.09.2023	Alpine Ladies Kaftan with Embroideries	5760	₹35,36,164/-	₹86,400/-	₹1,18,291	LUT
	Rayon Ladies Kaftan with Embroideries	3552	₹ 23,26,011/-	₹53,280/-	₹ 75,417	LUT LUT

सत्यमेव जयते

भारत सरकार/ *Government of India*
िव मंालय / *Ministry of Finance* आयु
सीमाशुक एन.एस.-*II* कायालय
Office of Commissioner of Customs NS-II
जवाहरलाल नेह कटम हाउस, हावा शेवा, जला- रायगढ़, महारा - 400 707
Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra – 400 707.

F.No. CUS/ASS/MISC/1313/2024-CEAC JNCH **Date of SCN: 11 .11.2025**
Date of issue: .11.2025

DIN:
SCN No.: /2025-26/ADC/CEAC/NS-II/CAC/JNCH

<u>SHOW CAUSE NOTICE</u>

Subject: Investigation into Overvaluation of goods covered under Shipping Bill No. 3718689 dated 05.09.2023 attempted to be Exported by M/s. Dynasty Global (IE Code: ATMPL5558K) to avail illegitimate Export incentives fraudulently.

....

On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. Dynasty Global (IE Code: ATMPL5558K) covered under Shipping Bill No. 3718689 dated 05.09.2023 (hereinafter referred to as "Shipping Bill") **(RUD-I)** filed through their Customs Broker M/s. Shri Krishna Clearing & Forwarding Agency Pvt. Ltd. (License No. 11/2196) at JWR CFS, the goods covered under Shipping Bill No. 3718689 dated 05.09.2023 were declared as "Alpine Ladies Kaftan with Embroideries & Rayon Ladies Kaftan with Embroideries", were put on hold vide Hold No. 169/2022-23/SIIB(X) dated 13.09.2023 issued vide letter F. No. SG/Misc-101/2021-22/SIIB(X) JNCH for Examination of the same as the supply chain of the Exporter appeared to be fake/manipulated and the 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.

2. M/s. Dynasty Global (IE Code: ATMPL5558K) having its office at Room 7 ISSA Masig CHL COM, Anand Nagar New Link Road, Jogeshwari West, Mumbai Suburban, Maharashtra, 400102 has filed the following Shipping Bill for Export of following items destined to UAE. The details are as under:

TABLE-I

SB No./ Date	**Description**	**Quantity (PCS)**	**FOB (INR)**	**DBK (INR)**	**RoSCTL (INR)**	**IGST**
3718689 dated 05.09.2023	Alpine Ladies Kaftan with Embroideries	5760	₹35,36,164/-	₹86,400/-	₹1,18,291	LUT
	Rayon Ladies Kaftan with Embroideries	3552	₹ 23,26,011/-	₹53,280/-	₹ 75,417	LUT LUT

TOTAL	9312	₹58,62,175	₹1,39,680/-	₹1,93,708	LUT

3. Consequently, the subject goods pertaining to Shipping Bill No. 3718689 dated 05.09.2023 were examined 100% vide Panchanama dated 13.09.2023 **(RUD-II)** in the presence of two independent Panchas and representatives of Customs Broker. During the Examination, the subject goods were found as declared in the said Shipping Bill, their corresponding invoices and Packing lists w.r.t. declared quantity and description. However, it appeared that the valuation of the goods covered in above said Shipping Bill was overvalued. Representative Sealed Samples (RSS) of the goods from the Shipping Bill were drawn for the purpose of testing.

4. Further, letters dated 21.09.2023 was forwarded to DYCC, JNCH along with RSS's 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. 811/SIIB(X) dated 22.09.2023 and 810/SIIB(X) dated 22.09.2023 **(RUD-III).** The details of test report are as under:

Item No	***Item Description***	***RITC***	***DYCC Test Report***
1	Ladies Kaftan. Alpine Ladies Kaftan with Embroideries	62114390	Lab No- 811 SIIB(X) dt. 22/9/23 Report = The sample as received is in the form of dyed and printed woven readymade garment (Alpine ladies Kaftan) having embroidery work on neck portion. Base woven fabric is made of spun yarn of viscose and embroidery work is made of filament yarn of polyester. G.S.M. of base fabric = 131
2	Ladies Kaftan. Rayon Ladies Kaftan with Embroideries	62114390	Lab No- 810 SIIB(X) dt. 22/9/23 The sample as received is in the form of dyed woven ready made garment (Kaftan) having embroidery work at front side and decorated plastic beads. The base fabric is wholly composed of filament yarns of Viscose and embroidery yarns are composed of polyester filament yarns. Total weight of the sample = 468.0 gm. As such long of base fabric = 129.59

In view of the above, the subject goods were found as declared in terms of composition and RITC in the above-mentioned Shipping Bill. Now investigation moves into valuation of the goods.

5. <u>Re-determination of Valuation</u>

5.1 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 redetermined by proceeding sequentially through Rule 4 to Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

5.2 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.

5.3 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.

5.4 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 21.09.2023. 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 21.09.2023.

6. To ascertain prevailing Market Value of the goods, the Market Enquiry of the goods covered under the subject Shipping Bill 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 21.09.2023 **(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 redetermined. On the basis of Panchanama dated 13.09.2023, DYCC Reports and Market Enquiry Report dated 21.09.2023 it is observed that the subject goods have been misdeclared in terms of value. The re-determined FOB value of the goods and corresponding Export incentives under the Shipping Bill would be as below:

Table-II

Sl No.	*Shipping Bill No. & Date*	*Description of goods*	*Quantity*	*Declared*			*Re-determined*		
			(NOS)	*FOB (INR)*	*Drawback (INR)*	*ROSCTL (INR)*	*FOB*	*Drawback*	*ROSCTL*
1	3718689 dated 05.09.2023	Ladies Kaftan. Alpine Ladies Kaftan with Embroideries	5760	₹35,36,164.27	₹86,400.00	₹1,18,291	₹30,98,177.91	₹86,400.00	₹1,10,845.02
2		Ladies Kaftan. Rayon Ladies Kaftan with Embroideries	3552	₹23,26,010.93	₹53,280.00	₹ 75,417	₹19,91,272.62	₹53,280.00	₹ 69,726.83

TOTAL	9312	₹58,62,175.20	₹1,39,680.00	₹1,93, 708	₹50,89,450.53	₹1,39,680.00	₹1,80,571.86

Table-III

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess Export benefits (in Rs.)
₹ 50,89,450.53	₹ 0.00	₹ 13,136.32	₹ 13,136.32

7. As can be seen from the Table above, based on the Report received by the DYCC, JNCH and Market Enquiry conducted on 21.09.2023, it appears that the goods declared by the Exporter in the Shipping Bill No. 3718689 dated 05.09.2023 have been correctly classified but mis-declared in terms of value. The value of the goods has been redetermined on the basis of Market Enquiry Report dated 21.09.2023. 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. 58,62,175/- 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. Further, during the investigation, an Alert was inserted to withhold the Export incentives against the Exporter M/s. Dynasty Global (IE Code: ATMPL5558K).

9. The Exporter vide their letter dated 21.09.2023 requested to release the goods for Export. 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 the goods were released Provisionally for Export under section 110A of the Customs Act, 1962 on execution of Bond equivalent to FOB value of the subject goods on 26.09.2023 **(RUD-V)**.

10. **Past Exports:**

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 03.03.2020 till 31.01.2025 for Exporter M/s Dynasty Global (IE Code: ATMPL5558K). On perusal of the ICES 1.5 system, it is found that the exporter has exported goods vide 03 Shipping Bills prior to the 01 live shipment which is under investigation. The details of those shipping bills are as follow:

Table-IV

Sr. No.	**Shipping Bill No. & Date**	**Declared FOB Value (in Rs)**	**Drawback Claimed (in Rs)**	**RoSCTL claimed (in Rs)**	**IGST**
1.	5066061 dated 27.10.2022	17,96,826.24	48,514	85,349	89,841
2.	9332114 dated 17.04.2023	24,99,230.32	46,529	1,01,739	1,24,961.45
3.	3410859 dated 23.08.2023	21,66,874.2	45,504	1,02,928	1,09,576.71
Total		64,62,930/-	1,40,547/-	2,90,016/-	3,24,378/-

As the prescribed timeline for realization of foreign remittance is 09 months as per RBI Master Circular No.14/2014-15 dated 01.07.2014, which states," it has been decided in consultation with the Government of India that the period of realization and repatriation of Export proceeds shall be nine months from the date of Export for all Exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs until further notice. As per Table-IV, there are 03 Shipping Bills mentioned in the above table for which FOB has not been realized despite completion of expected realization time period as mandated by RBI. Accordingly, the Drawback is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned in Table-IV under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017along with applicable interest. Also, RoDTEP are liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned in Table-IV in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962. Total drawback claimed in 03 Shipping Bills mentioned in the above table in which FOB not realized despite completion of time period is Rs. 1,40,547/-, RoSCTL claimed is Rs. 2,90,016/-.

11. Further, letter dated 26.10.2023, followed by reminders dated 27.02.2024 and 06.01.2025 were also sent to jurisdictional AC/DC of the exporter i.e. Division-III, Commissionerate- Mumbai- West, Zone- Mumbai and letter dated 27.01.2025 was sent to the Commissioner of Commissionerate-Mumbai- West, Zone- Mumbai to verify the genuineness of the Exporter M/s. Dynasty Global (IE Code: ATMPL5558K). However, no reply in this respect has been received in this office till date.

Also, letters dated 22.09.2023, 06.01.2025 and 27.01.2025 has been sent to the concerned jurisdictional GST Commissionerate of the Supplier M/s. Dhabi Enterprises (GSTIN- 24AATFD4317J1Z9). In this regard reply from Assistant Commissioner CGST & Central Excise, Division-III, Surat vide letter dated 14.02.2025 F. No. VII/73/Misc (S)/2021-22 has been received in this office via mail. In this regard, it has been communicated to that, Inspector had been deputed to visit the premises of said unit. He visited the said unit on 29.01.2025 and verified the genuineness of M/s Dhabi Enterprise. During the visit the said unit found in existence on address available with department as per GSTIN Portal (Address- 2-d floor Plot no 180 to 184, Sunrise Integrated Textile Park Ltd. Nr. Sayan Sugar Factory, Kareliolpad, Surat, 394130). As per Instructions imparted, Inspector asked the taxpayer to produce the proof, whether he supplied the goods/services to the M/s Dynasty Global (GSTIN27ATMPL5558K1ZZ), in response to same he produced the Invoice copies which had been issued to M/s Dynasty Global along with E-way bills. Further, it has been observed that as per GSTIN portal M/s Dhabi Enterprise is filling its GSTR returns in timely manner.

SUMMONS & STATEMENT

12. Further, in order to record the statement of M/s. Dynasty Global (IE Code: ATMPL5558K), under section 108 of Customs Act, 1962, 04 Summonses have been issued vide DIN- 20240478NW0000276132 dated 17.04.2024 to appear on 04.05.2024, DIN- 20250278NT000000F3F0 dated 06.02.2025 to appear on 14.02.2025, DIN20250278NT0000424274 dated 14.02.2025 to appear on 19.02.2025 and DIN20250378NT0000999B64 dated 10.03.2025 to appear on 17.03.2025 in the name of M/s. Dynasty Global (IE Code: ATMPL5558K) **(RUD-VI)** 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 'Left without instructions". The exporter didn't present himself before this office for deposing his statement.

13. Further, on receipt of Summons dated 06.02.2025 to appear before Customs for the recording of the Statement u/s 108 of the C.A. 1962, the statement of Shri. Yadvendra Datt Amarnath Dubey, Custom Broker, M/s Shri Krishna Clearing & Forwarding Agency Pvt. Ltd. **(RUD-VII)** was recorded under Section 108 of the Customs Act, 1962, on 14.02.2025, in the office of the Special Investigations and Intelligence Branch (Export), situated on the 6th floor, J.N.C.H., Nhava Sheva, Dist. Raigad-400707, wherein he interalia stated that;

- On being asked whether he knew the reason for being summoned and if he was the authorized person on behalf of CB M/s Shri Krishna Clearing & Forwarding Agency Pvt. Ltd., he stated that he had appeared in response to the summons dated 06.02.2025 in respect of the shipping bill no. 3718689 dated 05.09.2023 filed through JNPT by M/s Dynasty Global (IEC: ATMPL5558K). He further stated that he was the Director and a G-Card Holder of CB M/s Shri Krishna Clearing & Forwarding Agency Pvt. Ltd. and had appeared to give a statement before Customs.
- On being asked about his role in the CB firm and whether he was authorized to provide a statement on behalf of the firm, he stated that he was a G-Card Holder/Director at M/s Shri Krishna Clearing & Forwarding Agency Pvt. Ltd. and oversee all import/export-related operations. He added that he was fully authorized to provide a statement on behalf of the firm.
- On being asked who was responsible for handling the documentation work at the CB firm, he stated that he, along with his subordinate staff, managed the documentation process.
- On being asked to explain the procedure followed by the firm for filing a Shipping Bill, he stated that exporters are first advised to submit all necessary documents relevant to the exporting commodity via email. He

added that confirmation was sought regarding their intent to claim export benefits. He explained that based on the submitted documents, a checklist was prepared and shared with the exporter for verification and approval. Upon receiving their confirmation, the Shipping Bill was filed on their behalf through ICEGATE.

- On being asked how long he and the CB firm had been engaged in the Customs Broker business, he stated that he had been employed with M/s Shri Krishna Clearing & Forwarding Agency Pvt. Ltd. for the past nine years and that the firm had also been operating in the Customs Broker business for approximately nine years.
- On being asked whether Shipping Bill No. 3718689 dated 05.09.2023 was filed on behalf of the exporter M/s Dynasty Global (IEC: ATMPL5558K), he stated that his subordinates, under his supervision, had filed the said Shipping Bill on behalf of the exporter.
- On being asked how shipment details were received from M/s Dynasty Global (IEC: ATMPL5558K), he stated that the shipment details were received through the official email ID dynastyglobal8@gmail.com of M/s Dynasty Global (IEC: ATMPL5558K). He further stated that since they were a new client, a thorough verification of all relevant documents was conducted before filing the Shipping Bill for Customs clearance.
- On being asked whether he is aware of the case booked against the exporter, M/s Dynasty Global (IEC: ATMPL5558K), regarding Shipping Bill No. 3718689 dated 05.09.2023 for misdeclaration, particularly concerning valuation, he stated that , he was aware of the case registered against the exporter. Further he stated that, he is also aware that the market enquiry revealed that the goods were overvalued.
- On being asked, how did he establish contact with the exporter he stated that they were introduced to the exporter through another exporter named Aashim Enterprises (IEC: HNTPK2660F).
- On being asked, if he had done the KYC verification for the exporter, M/s Dynasty Global (IEC: ATMPL5558K), he stated that they conduct KYC verification for all their clients as per the prescribed regulations. Further he stated that, The exporter, M/s Dynasty Global, holds a valid IEC issued by DGFT. In compliance with CBLR 2018, they have verified their KYC documents through the DGFT online portal. He have also submitted Udyog Registration Certificate, GST Registration Certificate (REG-06), Income Tax Returns for the Assessment Year 2022-2023, GSTR-3B filings, and other relevant documents, duly signed and dated by him.
- On being asked that, On perusal of KYC documents provided by him, it has been observed that the Physical verification of premises had not been done by his CB firm, therefore if he had verified the address of M/s. Dynasty Global (IEC: ATMPL5558K) or not, he stated that they did verification of the exporter as per CBLR regulations but they did not physically verify the address of the exporter.
- On being asked, What were the charges agreed upon for clearing the shipment he stated that they typically charge ₹2,500 per export shipment as agency fees.
- On being asked, since when had he been handling the export clearance for M/s Dynasty Global (IEC: ATMPL5558K) he stated that this was the 03rd shipment of M/s Dynasty Global (IEC: ATMPL5558K) through their CB firm.
- On being asked, if he was aware of the KYC procedure for first-time exporters and did he conduct the first-time exporter KYC procedure for M/s Dynasty Global (IEC: ATMPL5558K) he stated that the KYC procedure for first-time exporters was duly completed at CEAC and they conducted

and finalized the KYC procedure for M/s Dynasty Global (IEC: ATMPL5558K) in accordance with the prescribed guidelines.

- On being asked to provide a copy or any documentary evidence of the first-time export KYC conducted by him in respect of M/s. Dynasty Global (IEC: ATMPL5558K) he stated that all documents related to the KYC procedure are retained by CEAC during the process. Only a slip is issued by CEAC as acknowledgment, which is not readily available at the moment.
- On being asked to explain that, this office issued summonses under Section 108 of the Customs Act, 1962, to the exporter M/s. Dynasty Global (IEC: ATMPL5558K), however, no one has appeared before this office to date he stated that they have not been in contact with the exporter for a considerable period of time therefore he was unaware of the reason for their non-appearance.
- On being asked to explain that, during the course of investigation, it has been observed that the goods have been overvalued he stated that the valuation of the goods has been determined based on the invoices submitted by the exporter. Furthermore, once the checklist is prepared, it is forwarded to the exporter for verification. Upon receiving confirmation from the exporter, the Shipping Bill is filed accordingly.
- On being asked if he had suspected that the proprietor/exporter might be a frontman and that someone else was the actual owner and how did they finance such activities he replied in negative and further stated that as a Customs Broker, they always verify the exporter's credentials and conduct KYC verification as per CBLR 2018.
- On being asked if he had followed regulation 10 of the CBLR, 2018 concerning the shipment under Shipping Bill No. 3718689 dated 05.09.2023 he stated that they verified the exporter's details through the DGFT portal as per CBLR, 2018. However, geo tagged photographs of the location are not readily available. The exporter informed them that the goods covered under Shipping Bill No. 3718689 dated 05.09.2023 were procured locally for export. Accordingly, they proceeded with the filing of the Shipping Bill based on the KYC documents submitted by the exporter.
- On being asked if he can provide the tax invoice for the same he stated that tax invoice has not been taken by us when the SB is filed under LUT.
- On being asked if his CB firm or the exporter ever been penalized by any government agency he stated that as per his knowledge, neither his CB firm nor the exporter has been penalized by any government agency as of this date.

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 thisAct 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).

[114AB. Penalty for obtaining instrument by fraud, etc.—Where any person has obtained any instrument by fraud, collusion, willful misstatement or suppression of facts and such instrument has been utilized by such person or any other person for discharging duty, the person to whom the instrument was

issued shall be liable for penalty not exceeding the face value of such instrument.

Explanation.—For the purposes of this section, the expression "instrument" shall have the same meaning as assigned to it in the Explanation 1 to section 28AAA.]

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;

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.

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.

Whereas, from the investigation, the following facts emerge that:

15.1. M/s Dynasty Global (IE Code: ATMPL5558K)having its registered office address at Room 7 ISSA Masig CHL COM, Anand Nagar New Link Road, Jogeshwari West, Mumbai Suburban, Maharashtra, 400102had filed Shipping Bill No. 3718689 dated 05.09.2023 through their Customs Broker M/s. Shri Krishna Clearing & Forwarding Agency Pvt. Ltd. (License No. 11/2196) during investigation based on the market inquiry report the re-determined FOB value of the said goods covered under the abovementioned Shipping Bill was re-determined to Rs. 50,89,450.53as against the declared FOB value of Rs. 58,62,175.20. Thus inflating the FOB value, the export claimed RoSCTL of Rs. 1,93,708 whereas they were eligible for RoSCTL of Rs. 1,80,571. (as tabulated in Table-III above).

15.2 As can be seen from the Table-III above, based on the Market Enquiry conducted on 21.09.2023, it appears that the goods declared by the Exporter in the Shipping Bill No. 3718689 dated 05.09.2023 have been mis-declared in terms of their value. The Export incentive such as RoSCTL therefore are re-determined with respect to the re-determined FOB as mentioned in the table-III above. It is thus cogent and clear that the Exporter M/s Dynasty Global (IE Code: ATMPL5558K) had mis-declared the impugned goods in terms of their value and attempted to defraud the Government by claiming undue higher amount of ROSCTL 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) and 113 (ja) of the Customs Act, 1962. Since the goods are liable for confiscation, penalty u/s 114(iii) is liable on the exporter. Similarly, the goods exporter vide past Shipping Bills No. 5066061 dated 27.10.2022, 9332114 & 3410859 both dated 17.04.2023 also liable for confiscation under section 113(ia) and 113(ja) of the Customs Act, 1962.

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 of 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. 58,62,175.20whereas the re-determined FOB value after conducting the Market Survey and DYCC Reports was Rs. 50,89,450.53only and hence higher RoSCTL and other Export incentives were 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 Rosctl claim in the live Shipping Bill as mentioned in Table-I is re determined since the goods were cleared for Provisional Export.

15.6 The description of the goods found were not 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 redetermined 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. 20,28,745.68 to Rs.10,94,951.06as per the Market Enquiry and DYCC Reports of the subject goods.

Further, in order to record the statement of M/s. Dynasty Global (IE Code: ATMPL5558K), under section 108 of Customs Act, 1962, 03 Summonses have been issued vide DIN- 20240478NW0000276132 dated 17.04.2024 to appear on 04.05.2024, DIN- 20250278NT000000F3F0 dated 06.02.2025 to appear on 14.02.2025 and DIN-20250278NT0000424274 dated 14.02.2025 to appear on 19.02.2025 in the name of M/s. Dynasty Global (IE Code: ATMPL5558K) 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 first summons sent via speed post returned to this office with the remark 'Insufficient Address'. The Exporter didn't present himself before this office for deposing his statement.

15.11 With respect to the Exporter M/s Dynasty Global (IE Code: ATMPL5558K), this office sent 04 letters dated 26.10.2023, 27.02.2024, 06.01.2025 and 27.01.2025for the verification of the genuineness of the Exporter. No reply in this respect has been received in this office till date. Also, Summonses to the Exporter have been dispatched to Exporter's address mentioned in the IEC by this office. However, the first summons sent via speed post returned to this office with the remark 'Addressee left without instructions'. 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 submitted any written submission. Hence, from the above facts, it appears that the Exporter is non-existent at the PPOB. 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.. Hence, the Exporter M/s Dynasty Global (IE Code: ATMPL5558K) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

15.12 Also, the Exporter M/s Dynasty Global (IE Code: ATMPL5558K) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value and description of the impugned goods in case of live Shipping Bill. From the above facts, it is clear that the Exporter is a fly by night operator 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.

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 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.

15.13 As above discussed, the Exporter has claimed Drawback & RoSCTL/RoDTEP by fraud, collusion, wilful misstatement or suppression of facts without realizing the BRC for the live Shipping Bill which is cleared for Provisional Export mentioned in Table-I.
Hence, it appears that the M/s Dynasty Global (IE Code: ATMPL5558K)have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 on account of non-receipt of the foreign remittance in live Shipping Bill filed by the Exporter as mentioned at Table-I above.

15.14 The Custom Broker M/s. Shri Krishna Clearing & Forwarding Agency Pvt. Ltd. (License No. 11/2196) failed to ascertain the veracity and genuineness of the Exporter firm M/s Dynasty Global (IE Code: ATMPL5558K). 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, though the CB stated that, they have taken copies of the IEC and GST registration from the Exporter and started filing Shipping Bills on their behalf. The CB in his statement stated that exporters were verbally guided to submit the necessary documents via email and indicate whether they intended to claim export benefits. Based on the documents, a checklist was created, sent to the exporter for approval, and then the Shipping Bill was filed on ICEGATE after the exporter's confirmation. The CB submitted Udyog Registration Certificate, GST Registration Certificate (REG-06), Income Tax Returns for the Assessment Year 2022-2023, GSTR-3B filings, and other relevant documents, duly signed and dated by him. The CB stated that they did not conduct physical verification of address of the Exporter. The role of the CB in this fraudulent export of a non-existing and non-genuine firm is not ruled out. 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) 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. Dynasty Global (IE Code: ATMPL5558K) having its office at Room 7 ISSA Masig CHL COM, Anand Nagar New Link Road, Jogeshwari West, Mumbai Suburban, Maharashtra, 400102, are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, 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. 58,62,175.20 covered under the Shipping Bill No. 3718689 dated 05.09.2023 should not be rejected and re-determined to Rs. 50,89,450.53/- under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 as detailed above.

(ii) The Rosctl of Rs. 1,93,708/- claimed in the Shipping Bill No. 3718689 dated 05.09.2023 should not be re-determined to RoSCTL of Rs. 1,80,571/- since the FOB value of the goods is re-determined.

(iii) The said impugned Export goods covered under the Shipping Bill No. 3718689 dated 05.09.2023 having total declared FOB value of Rs. 58,62,175.20/-, which appear to be mis-declared in terms of value, should not be confiscated under the Provisions of Section 113(i) and 113(ja) of the Customs Act, 1962.

(iii) Penalty should not be imposed on M/s. Dynasty Global (IE Code: ATMPL5558K) under section 114(iii) and 114AA of the customs Act, 1962.

(iv) Penalty should not be imposed on M/s. Dynasty Global (IE Code: ATMPL5558K) under Section 114AC of the Customs Act, 1962 for the above violation

(v) Penalty should not be imposed on M/s. Dynasty Global (IE Code: ATMPL5558K) under Section 114AB of the Customs Act, 1962 on account of nonreceipt of the foreign remittance in respect of live Shipping Bill filed by the Exporter and claimed of Export benefits.

(vi) The shipping bills no. 5066061 dated 27.10.2022, 9332114 dated 17.04.2023, 3410859 dated 23.08.2023 under past exports having total declared FOB value of Rs. 6462930.76/-, should not be confiscated under the Provisions of Section 113(ia) and 113(ja) of the customs Act, 1962.

(vii) Penalty should not be imposed on M Dynasty Global (IE Code: ATMPL5558K) under Section 114(iii) and 114AA of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-IV filed by the Exporter.

(viii) Penalty should not be imposed on Dynasty Global (IE Code: ATMPL5558K) under Section 114AB of the Customs Act, 1962 on account of claiming export incentives/benefits without receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-IV filed by the Exporter.

(ix) The Bond of Rs. 58,62,175.20/- should not be enforced against this order.

17. Further, M/s. Shri Krishna Clearing & Forwarding Agency Pvt. Ltd. (License No.11/2196), FLAT NO 309, F-3, WP-45/47, MINT CHAMBERS, GPO, MINT ROAD, FORT, MUMBAI- 400001 are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, CEAC, 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) 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 in 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. In case the notice is eligible to avail the facility of settlement of the case as per the Chapter XIVA of the Customs Act, 1962, and interested in the same, he may apply to the Settlement Commission as per prescribed procedure and also inform the same to the Adjudicating Authority.

20. 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.

21. 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.

22. 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.

23. List of the documents relied upon in this notice (RUDs) are as per Annexure 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.

11/11/25

(RAGHU KIRAN B.)
Additional Commissioner of Customs,
CEAC, NS-II, JNCH

To,

1. M/s. Dynasty Global (IE Code: ATMPL5558K)
   Room 7 ISSA Masig CHL COM,
   Anand Nagar New Link Road,
   Jogeshwari West, Mumbai Suburban,
   Maharashtra, 400102

2. M/s. Shri Krishna Clearing & Forwarding Agency Pvt. Ltd. (License No. 11/2196), FLAT NO 309, F-3, WP-45/47, MINT CHAMBERS, GPO, MINT ROAD, FORT, MUMBAI- 400001.

Copy to:

1. The Asstt. Commissioner of Customs, SIIB(X) & IRMC, JNCH.
2. Supdt./CHS, JNCH for display on Notice Board.
3. Office Copy.

Annexure – I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill No. 3718689 dated 05.09.2023
RUD-II	Panchanama dated 13.09.2023
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated on 21.09.2023
RUD-V	NOC for Provisional Release of goods for Export dated 25.09.2025.
RUD-VI	Copy of Summons to M/s. Dynasty Global (IE Code: ATMPL5558K) to appear in this office.
RUD-VII	Copy of statement of Shri. Yadvendra Datt Amarnath Dubey Authorized Representative and G-Card holder of CB M/s Shri Krishna Clearing & Forwarding Agency Pvt. Ltd, dated 14.02.2025.

	□□□□ □□□□□/ *Government of India* □□ □□□□□ /*Ministry of Finance* □□□ □□□□□□□ □□.□□.-*II* □□□□□□ *Office of Commissioner of Customs NS-II* □□□□□□□□ □□□ □□□ □□□□, □□□□ □□□□, □□□- □□□□□, □□□□□ - *400 707* *Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra – 400 707.*	

F.No. CUS/ASS/MISC/1313/2024-CEAC JNCH **Date of SCN: .11.2025**
Date of issue: .11.2025

DIN:
SCN No.: /2025-26/ADC/CEAC/NS-II/CAC/JNCH

<u>SHOW CAUSE NOTICE</u>

Subject: Investigation into Overvaluation of goods covered under Shipping Bill No. 3718689 dated 05.09.2023 attempted to be Exported by M/s. Dynasty Global (IE Code: ATMPL5558K) to avail illegitimate Export incentives fraudulently.

..

On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. Dynasty Global (IE Code: ATMPL5558K) covered under Shipping Bill No. 3718689 dated 05.09.2023 (hereinafter referred to as "Shipping Bill") **(RUD-I)** filed through their Customs Broker M/s. Shri Krishna Clearing & Forwarding Agency Pvt. Ltd. (License No. 11/2196) at JWR CFS, the goods covered under Shipping Bill No. 3718689 dated 05.09.2023 were declared as "Alpine Ladies Kaftan with Embroideries & Rayon Ladies Kaftan with Embroideries", were put on hold vide Hold No. 169/2022-23/SIIB(X) dated 13.09.2023 issued vide letter F. No. SG/Misc-101/2021-22/SIIB(X) JNCH for Examination of the same as the supply chain of the Exporter appeared to be fake/manipulated and the 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.

2. M/s. Dynasty Global (IE Code: ATMPL5558K) having its office at Room 7 ISSA Masig CHL COM, Anand Nagar New Link Road, Jogeshwari West, Mumbai Suburban, Maharashtra, 400102 has filed the following Shipping Bill for Export of following items destined to UAE. The details are as under:

TABLE-I

SB No./ Date	**Description**	**Quantity (PCS)**	**FOB (INR)**	**DBK (INR)**	**RoSCTL (INR)**	**IGST**
3718689 dated 05.09.2023	Alpine Ladies Kaftan with Embroideries	5760	₹35,36,164/-	₹86,400/-	₹1,18,291	LUT
	Rayon Ladies Kaftan with Embroideries	3552	₹ 23,26,011/-	₹53,280/-	₹ 75,417	LUT LUT

TOTAL	9312	₹58,62,175	₹1,39,680/-	₹1,93,708	LUT

3. Consequently, the subject goods pertaining to Shipping Bill No. 3718689 dated 05.09.2023 were examined 100% vide Panchanama dated 13.09.2023 **(RUD-II)** in the presence of two independent Panchas and representatives of Customs Broker. During the Examination, the subject goods were found as declared in the said Shipping Bill, their corresponding invoices and Packing lists w.r.t. declared quantity and description. However, it appeared that the valuation of the goods covered in above said Shipping Bill was overvalued. Representative Sealed Samples (RSS) of the goods from the Shipping Bill were drawn for the purpose of testing.

4. Further, letters dated 21.09.2023 was forwarded to DYCC, JNCH along with RSS's 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. 811/SIIB(X) dated 22.09.2023 and 810/SIIB(X) dated 22.09.2023 **(RUD-III).** The details of test report are as under:

Item No	***Item Description***	***RITC***	***DYCC Test Report***
1	Ladies Kaftan. Alpine Ladies Kaftan with Embroideries	62114390	Lab No- 811 SIIB(X) dt. 22/9/23 Report = The sample as received is in the form of dyed and printed woven readymade garment (Alpine ladies Kaftan) having embroidery work on neck portion. Base woven fabric is made of spun yarn of viscose and embroidery work is made of filament yarn of polyester. G.S.M. of base fabric = 131
2	Ladies Kaftan. Rayon Ladies Kaftan with Embroideries	62114390	Lab No- 810 SIIB(X) dt. 22/9/23 The sample as received is in the form of dyed woven ready made garment (Kaftan) having embroidery work at front side and decorated plastic beads. The base fabric is wholly composed of filament yarns of Viscose and embroidery yarns are composed of polyester filament yarns. Total weight of the sample = 468.0 gm. As such long of base fabric = 129.59

In view of the above, the subject goods were found as declared in terms of composition and RITC in the above-mentioned Shipping Bill. Now investigation moves into valuation of the goods.

5. <u>Re-determination of Valuation</u>

5.1 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 redetermined by proceeding sequentially through Rule 4 to Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

5.2 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.

5.3 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.

5.4 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 21.09.2023. 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 21.09.2023.

6. To ascertain prevailing Market Value of the goods, the Market Enquiry of the goods covered under the subject Shipping Bill 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 21.09.2023 **(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 redetermined. On the basis of Panchanama dated 13.09.2023, DYCC Reports and Market Enquiry Report dated 21.09.2023 it is observed that the subject goods have been misdeclared in terms of value. The re-determined FOB value of the goods and corresponding Export incentives under the Shipping Bill would be as below:

Table-II

<table>
<tr><th rowspan="2">Sl No.</th><th rowspan="2">Shipping Bill No. & Date</th><th rowspan="2">Description of goods</th><th>Quantity</th><th colspan="3">Declared</th><th colspan="3">Re-determined</th></tr>
<tr><th>(NOS)</th><th>FOB (INR)</th><th>Drawback (INR)</th><th>ROSCTL (INR)</th><th>FOB</th><th>Drawback</th><th>ROSCTL</th></tr>
<tr><td>1</td><td rowspan="2">3718689 dated 05.09.2023</td><td>Ladies Kaftan. Alpine Ladies Kaftan with Embroideries</td><td>5760</td><td>₹35,36,164.27</td><td>₹86,400.00</td><td>₹1,18,291</td><td>₹30,98,177.91</td><td>₹86,400.00</td><td>₹1,10,845.02</td></tr>
<tr><td>2</td><td>Ladies Kaftan. Rayon Ladies Kaftan with Embroideries</td><td>3552</td><td>₹23,26,010.93</td><td>₹53,280.00</td><td>₹ 75,417</td><td>₹19,91,272.62</td><td>₹53,280.00</td><td>₹ 69,726.83</td></tr>
</table>

TOTAL	**9312**	**₹58,62,175.20**	**₹1,39,6 80.00**	**₹1,93, 708**	**₹50,89,450.53**	**₹1,39,680. 00**	**₹1,80,571.86**

Table-III

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess Export benefits (in Rs.)
₹ 50,89,450.53	₹ 0.00	₹ 13,136.32	₹ 13,136.32

7. As can be seen from the Table above, based on the Report received by the DYCC, JNCH and Market Enquiry conducted on 21.09.2023, it appears that the goods declared by the Exporter in the Shipping Bill No. 3718689 dated 05.09.2023 have been correctly classified but mis-declared in terms of value. The value of the goods has been redetermined on the basis of Market Enquiry Report dated 21.09.2023. 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. 58,62,175/- 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. Further, during the investigation, an Alert was inserted to withhold the Export incentives against the Exporter M/s. Dynasty Global (IE Code: ATMPL5558K).

9. The Exporter vide their letter dated 21.09.2023 requested to release the goods for Export. 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 the goods were released Provisionally for Export under section 110A of the Customs Act, 1962 on execution of Bond equivalent to FOB value of the subject goods on 26.09.2023 **(RUD-V)**.

10. Past Exports:

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 03.03.2020 till 31.01.2025 for Exporter M/s Dynasty Global (IE Code: ATMPL5558K). On perusal of the ICES 1.5 system, it is found that the exporter has exported goods vide 03 Shipping Bills prior to the 01 live shipment which is under investigation. The details of those shipping bills are as follow:

Table-IV

Sr. No.	Shipping Bill No. & Date	Declared FOB Value (in Rs)	Drawback Claimed (in Rs)	RoSCTL claimed (in Rs)	IGST
1.	5066061 dated 27.10.2022	17,96,826.24	48,514	85,349	89,841
2.	9332114 dated 17.04.2023	24,99,230.32	46,529	1,01,739	1,24,961.45
3.	3410859 dated 23.08.2023	21,66,874.2	45,504	1,02,928	1,09,576.71
Total		64,62,930/-	1,40,547/-	2,90,016/-	3,24,378/-

As the prescribed timeline for realization of foreign remittance is 09 months as per RBI Master Circular No.14/2014-15 dated 01.07.2014, which states," it has been decided in consultation with the Government of India that the period of realization and repatriation of Export proceeds shall be nine months from the date of Export for all Exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs until further notice. As per Table-IV, there are 03 Shipping Bills mentioned in the above table for which FOB has not been realized despite completion of expected realization time period as mandated by RBI. Accordingly, the Drawback is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned in Table-IV under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017along with applicable interest. Also, RoDTEP are liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned in Table-IV in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962. Total drawback claimed in 03 Shipping Bills mentioned in the above table in which FOB not realized despite completion of time period is Rs. 1,40,547/-, RoSCTL claimed is Rs. 2,90,016/-.

11. Further, letter dated 26.10.2023, followed by reminders dated 27.02.2024 and 06.01.2025 were also sent to jurisdictional AC/DC of the exporter i.e. Division-III, Commissionerate- Mumbai- West, Zone- Mumbai and letter dated 27.01.2025 was sent to the Commissioner of Commissionerate- Mumbai- West, Zone- Mumbai to verify the genuineness of the Exporter M/s. Dynasty Global (IE Code: ATMPL5558K). However, no reply in this respect has been received in this office till date.

Also, letters dated 22.09.2023, 06.01.2025 and 27.01.2025 has been sent to the concerned jurisdictional GST Commissionerate of the Supplier M/s. Dhabi Enterprises (GSTIN- 24AATFD4317J1Z9). In this regard reply from Assistant Commissioner CGST & Central Excise, Division-III, Surat vide letter dated 14.02.2025 F. No. VII/73/Misc (S)/2021-22 has been received in this office via mail. In this regard, it has been communicated to that, Inspector had been deputed to visit the premises of said unit. He visited the said unit on 29.01.2025 and verified the genuineness of M/s Dhabi Enterprise. During the visit the said unit found in existence on address available with department as per GSTIN Portal (Address- 2-d floor Plot no 180 to 184, Sunrise Integrated Textile Park Ltd. Nr. Sayan Sugar Factory, Kareliolpad, Surat, 394130). As per Instructions imparted, Inspector asked the taxpayer to produce the proof, whether he supplied the goods/services to the M/s Dynasty Global (GSTIN27ATMPL5558K1ZZ), in response to same he produced the Invoice copies which had been issued to M/s Dynasty Global along with E-way bills. Further, it has been observed that as per GSTIN portal M/s Dhabi Enterprise is filling its GSTR returns in timely manner.

SUMMONS & STATEMENT

12. Further, in order to record the statement of M/s. Dynasty Global (IE Code: ATMPL5558K), under section 108 of Customs Act, 1962, 04 Summonses have been issued vide DIN- 20240478NW0000276132 dated 17.04.2024 to appear on 04.05.2024, DIN- 20250278NT000000F3F0 dated 06.02.2025 to appear on 14.02.2025, DIN20250278NT0000424274 dated 14.02.2025 to appear on 19.02.2025 and DIN20250378NT0000999B64 dated 10.03.2025 to appear on 17.03.2025 in the name of M/s. Dynasty Global (IE Code: ATMPL5558K) **(RUD-VI)** 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 'Left without instructions". The exporter didn't present himself before this office for deposing his statement.

13. Further, on receipt of Summons dated 06.02.2025 to appear before Customs for the recording of the Statement u/s 108 of the C.A. 1962, the statement of Shri. Yadvendra Datt Amarnath Dubey, Custom Broker, M/s Shri Krishna Clearing & Forwarding Agency Pvt. Ltd. **(RUD-VII)** was recorded under Section 108 of the Customs Act, 1962, on 14.02.2025, in the office of the Special Investigations and Intelligence Branch (Export), situated on the 6th floor, J.N.C.H., Nhava Sheva, Dist. Raigad-400707, wherein he interalia stated that;

- On being asked whether he knew the reason for being summoned and if he was the authorized person on behalf of CB M/s Shri Krishna Clearing & Forwarding Agency Pvt. Ltd., he stated that he had appeared in response to the summons dated 06.02.2025 in respect of the shipping bill no. 3718689 dated 05.09.2023 filed through JNPT by M/s Dynasty Global (IEC: ATMPL5558K). He further stated that he was the Director and a G-Card Holder of CB M/s Shri Krishna Clearing & Forwarding Agency Pvt. Ltd. and had appeared to give a statement before Customs.
- On being asked about his role in the CB firm and whether he was authorized to provide a statement on behalf of the firm, he stated that he was a G-Card Holder/Director at M/s Shri Krishna Clearing & Forwarding Agency Pvt. Ltd. and oversee all import/export-related operations. He added that he was fully authorized to provide a statement on behalf of the firm.
- On being asked who was responsible for handling the documentation work at the CB firm, he stated that he, along with his subordinate staff, managed the documentation process.
- On being asked to explain the procedure followed by the firm for filing a Shipping Bill, he stated that exporters are first advised to submit all necessary documents relevant to the exporting commodity via email. He

added that confirmation was sought regarding their intent to claim export benefits. He explained that based on the submitted documents, a checklist was prepared and shared with the exporter for verification and approval. Upon receiving their confirmation, the Shipping Bill was filed on their behalf through ICEGATE.

- On being asked how long he and the CB firm had been engaged in the Customs

  Broker business, he stated that he had been employed with M/s Shri Krishna Clearing & Forwarding Agency Pvt. Ltd. for the past nine years and that the firm had also been operating in the Customs Broker business for approximately nine years.
- On being asked whether Shipping Bill No. 3718689 dated 05.09.2023 was filed on behalf of the exporter M/s Dynasty Global (IEC: ATMPL5558K), he stated that his subordinates, under his supervision, had filed the said Shipping Bill on behalf of the exporter.
- On being asked how shipment details were received from M/s Dynasty Global (IEC: ATMPL5558K), he stated that the shipment details were received through the official email ID dynastyglobal8@gmail.com of M/s Dynasty Global (IEC: ATMPL5558K). He further stated that since they were a new client, a thorough verification of all relevant documents was conducted before filing the Shipping Bill for Customs clearance.
- On being asked whether he is aware of the case booked against the exporter, M/s

Dynasty Global (IEC: ATMPL5558K), regarding Shipping Bill No. 3718689 dated 05.09.2023 for misdeclaration, particularly concerning valuation, he stated that , he was aware of the case registered against the exporter. Further he stated that, he is also aware that the market enquiry revealed that the goods were overvalued. • On being asked, how did he establish contact with the exporter he stated that they were introduced to the exporter through another exporter named Aashim Enterprises (IEC: HNTPK2660F).

- On being asked, if he had done the KYC verification for the exporter, M/s Dynasty Global (IEC: ATMPL5558K), he stated that they conduct KYC verification for all their clients as per the prescribed regulations. Further he stated that, The exporter, M/s Dynasty Global, holds a valid IEC issued by DGFT. In compliance with CBLR 2018, they have verified their KYC documents through the DGFT online portal. He have also submitted Udyog Registration Certificate, GST Registration Certificate (REG-06), Income Tax Returns for the Assessment Year 2022-2023, GSTR-3B filings, and other relevant documents, duly signed and dated by him.
- On being asked that, On perusal of KYC documents provided by him, it has been observed that the Physical verification of premises had not been done by his CB firm, therefore if he had verified the address of M/s. Dynasty Global (IEC:

ATMPL5558K) or not, he stated that they did verification of the exporter as per CBLR regulations but they did not physically verify the address of the

- exporter. On being asked, What were the charges agreed upon for clearing the shipment he stated that they typically charge ₹2,500 per export
- shipment as agency fees. On being asked, since when had he been handling the export clearance for M/s Dynasty Global (IEC: ATMPL5558K) he stated that this was the 03rd shipment of M/s Dynasty Global (IEC: ATMPL5558K) through their CB firm.
- On being asked, if he was aware of the KYC procedure for first-time exporters and did he conduct the first-time exporter KYC procedure for M/s Dynasty Global (IEC: ATMPL5558K) he stated that the KYC procedure for first-time exporters was duly completed at CEAC and they conducted

and finalized the KYC procedure for M/s Dynasty Global (IEC: ATMPL5558K) in accordance with the prescribed guidelines.

- On being asked to provide a copy or any documentary evidence of the first-time export KYC conducted by him in respect of M/s. Dynasty Global (IEC: ATMPL5558K) he stated that all documents related to the KYC procedure are retained by CEAC during the process. Only a slip is issued by CEAC as acknowledgment, which is not readily available at the moment.
- On being asked to explain that, this office issued summonses under Section 108 of the Customs Act, 1962, to the exporter M/s. Dynasty Global (IEC: ATMPL5558K), however, no one has appeared before this office to date he stated that they have not been in contact with the exporter for a considerable period of time therefore he was unaware of the reason for their non-appearance.
- On being asked to explain that, during the course of investigation, it has been observed that the goods have been overvalued he stated that the valuation of the goods has been determined based on the invoices submitted by the exporter. Furthermore, once the checklist is prepared, it is forwarded to the exporter for verification. Upon receiving confirmation from the exporter, the Shipping Bill is filed accordingly.
- On being asked if he had suspected that the proprietor/exporter might be a frontman and that someone else was the actual owner and how did they finance such activities he replied in negative and further stated that as a Customs Broker, they always verify the exporter's credentials and conduct KYC verification as per CBLR 2018.
- On being asked if he had followed regulation 10 of the CBLR, 2018 concerning the shipment under Shipping Bill No. 3718689 dated 05.09.2023 he stated that they verified the exporter's details through the DGFT portal as per CBLR, 2018. However, geo tagged photographs of the location are not readily available. The exporter informed them that the goods covered under Shipping Bill No. 3718689 dated 05.09.2023 were procured locally for export. Accordingly, they proceeded with the filing of the Shipping Bill based on the KYC documents submitted by the exporter.
- On being asked if he can provide the tax invoice for the same he stated that tax invoice has not been taken by us when the SB is filed under LUT.
- On being asked if his CB firm or the exporter ever been penalized by any government agency he stated that as per his knowledge, neither his CB firm nor the exporter has been penalized by any government agency as of this date.

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 thisAct 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).

[114AB. Penalty for obtaining instrument by fraud, etc.—Where any person has obtained any instrument by fraud, collusion, willful misstatement or suppression of facts and such instrument has been utilized by such person or any other person for discharging duty, the person to whom the instrument was

issued shall be liable for penalty not exceeding the face value of such instrument.
Explanation.—For the purposes of this section, the expression “instrument” shall have the same meaning as assigned to it in the Explanation 1 to section 28AAA.]

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;

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.

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.

Whereas, from the investigation, the following facts emerge that:
15.1. M/s Dynasty Global (IE Code: ATMPL5558K)having its registered office address at Room 7 ISSA Masig CHL COM, Anand Nagar New Link Road, Jogeshwari West, Mumbai Suburban, Maharashtra, 400102had filed Shipping Bill No. 3718689 dated 05.09.2023 through their Customs Broker M/s. Shri Krishna Clearing & Forwarding Agency Pvt. Ltd. (License No. 11/2196) during investigation based on the market inquiry report the re-determined FOB value of the said goods covered under the abovementioned Shipping Bill was re-determined to Rs. 50,89,450.53as against the declared FOB value of Rs. 58,62,175.20. Thus inflating the FOB value, the export claimed RoSCTL of Rs. 1,93,708 whereas they were eligible for RoSCTL of Rs. 1,80,571. (as tabulated in Table-III above).

15.2 As can be seen from the Table-III above, based on the Market Enquiry conducted on 21.09.2023, it appears that the goods declared by the Exporter in the Shipping Bill No. 3718689 dated 05.09.2023 have been mis-declared in terms of their value. The Export incentive such as RoSCTL therefore are re-determined with respect to the re-determined FOB as mentioned in the table-III above. It is thus cogent and clear that the Exporter M/s Dynasty Global (IE Code: ATMPL5558K) had mis-declared the impugned goods in terms of their value and attempted to defraud the Government by claiming undue higher amount of ROSCTL 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) and 113 (ja) of the Customs Act, 1962. Since the goods are liable for confiscation, penalty u/s 114(iii) is liable on the exporter. Similarly, the goods exporter vide past Shipping Bills No. 5066061 dated 27.10.2022, 9332114 & 3410859 both dated 17.04.2023 also liable for confiscation under section 113(ia) and 113(ja) of the Customs Act, 1962.

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 of 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. 58,62,175.20whereas the re-determined FOB value after conducting the Market Survey and DYCC Reports was Rs. 50,89,450.53only and hence higher RoSCTL and other Export incentives were 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 Rosctl claim in the live Shipping Bill as mentioned in Table-I is re determined since the goods were cleared for Provisional Export.

15.6 The description of the goods found were not 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 redetermined 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. 20,28,745.68 to Rs.10,94,951.06as per the Market Enquiry and DYCC Reports of the subject goods.

Further, in order to record the statement of M/s. Dynasty Global (IE Code: ATMPL5558K), under section 108 of Customs Act, 1962, 03 Summonses have been issued vide DIN- 20240478NW0000276132 dated 17.04.2024 to appear on 04.05.2024, DIN- 20250278NT000000F3F0 dated 06.02.2025 to appear on 14.02.2025 and DIN-20250278NT0000424274 dated 14.02.2025 to appear on 19.02.2025 in the name of M/s. Dynasty Global (IE Code: ATMPL5558K) 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 first summons sent via speed post returned to this office with the remark 'Insufficient Address'. The Exporter didn't present himself before this office for deposing his statement.

15.11 With respect to the Exporter M/s Dynasty Global (IE Code: ATMPL5558K), this office sent 04 letters dated 26.10.2023, 27.02.2024, 06.01.2025 and 27.01.2025for the verification of the genuineness of the Exporter. No reply in this respect has been received in this office till date. Also, Summonses to the Exporter have been dispatched to Exporter's address mentioned in the IEC by this office. However, the first summons sent via speed post returned to this office with the remark 'Addressee left without instructions'. 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 submitted any written submission. Hence, from the above facts, it appears that the Exporter is non-existent at the PPOB. 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.. Hence, the Exporter M/s Dynasty Global (IE Code: ATMPL5558K) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

15.12 Also, the Exporter M/s Dynasty Global (IE Code: ATMPL5558K) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value and description of the impugned goods in case of live Shipping Bill. From the above facts, it is clear that the Exporter is a fly by night operator 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.

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 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.

15.13 As above discussed, the Exporter has claimed Drawback & RoSCTL/RoDTEP by fraud, collusion, wilful misstatement or suppression of facts without realizing the BRC for the live Shipping Bill which is cleared for Provisional Export mentioned in Table-I.
Hence, it appears that the M/s Dynasty Global (IE Code: ATMPL5558K)have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 on account of non-receipt of the foreign remittance in live Shipping Bill filed by the Exporter as mentioned at Table-I above.

15.14 The Custom Broker M/s. Shri Krishna Clearing & Forwarding Agency Pvt. Ltd. (License No. 11/2196) failed to ascertain the veracity and genuineness of the Exporter firm M/s Dynasty Global (IE Code: ATMPL5558K). 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, though the CB stated that, they have taken copies of the IEC and GST registration from the Exporter and started filing Shipping Bills on their behalf. The CB in his statement stated that exporters were verbally guided to submit the necessary documents via email and indicate whether they intended to claim export benefits. Based on the documents, a checklist was created, sent to the exporter for approval, and then the Shipping Bill was filed on ICEGATE after the exporter's confirmation. The CB submitted Udyog Registration Certificate, GST Registration Certificate (REG-06), Income Tax Returns for the Assessment Year 2022-2023, GSTR-3B filings, and other relevant documents, duly signed and dated by him. The CB stated that they did not conduct physical verification of address of the Exporter. The role of the CB in this fraudulent export of a non-existing and non-genuine firm is not ruled out. 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) 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. Dynasty Global (IE Code: ATMPL5558K) having its office at Room 7 ISSA Masig CHL COM, Anand Nagar New Link Road, Jogeshwari West, Mumbai Suburban, Maharashtra, 400102, are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, 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. 58,62,175.20 covered under the Shipping Bill No. 3718689 dated 05.09.2023 should not be rejected and re-determined to Rs. 50,89,450.53/- under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 as detailed above.

(ii) The Rosctl of Rs. 1,93,708/- claimed in the Shipping Bill No. 3718689 dated 05.09.2023 should not be re-determined to RoSCTL of Rs. 1,80,571/- since the FOB value of the goods is re-determined.

(iii) The said impugned Export goods covered under the Shipping Bill No. 3718689 dated 05.09.2023 having total declared FOB value of Rs. 58,62,175.20/-, which appear to be mis-declared in terms of value, should not be confiscated under the Provisions of Section 113(i) and 113(ja) of the Customs Act, 1962.

(iii) Penalty should not be imposed on M/s. Dynasty Global (IE Code: ATMPL5558K) under section 114(iii) and 114AA of the customs Act, 1962.

(iv) Penalty should not be imposed on M/s. Dynasty Global (IE Code: ATMPL5558K) under Section 114AC of the Customs Act, 1962 for the above violation

(v) Penalty should not be imposed on M/s. Dynasty Global (IE Code: ATMPL5558K) under Section 114AB of the Customs Act, 1962 on account of nonreceipt of the foreign remittance in respect of live Shipping Bill filed by the Exporter and claimed of Export benefits.

(vi) The shipping bills no. 5066061 dated 27.10.2022, 9332114 dated 17.04.2023, 3410859 dated 23.08.2023 under past exports having total declared FOB value of Rs. 6462930.76/-, should not be confiscated under the Provisions of Section 113(ia) and 113(ja) of the customs Act, 1962.

(vii) Penalty should not be imposed on M Dynasty Global (IE Code: ATMPL5558K) under Section 114(iii) and 114AA of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-IV filed by the Exporter.

(viii) Penalty should not be imposed on Dynasty Global (IE Code: ATMPL5558K) under Section 114AB of the Customs Act, 1962 on account of claiming export incentives/benefits without receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-IV filed by the Exporter.

(ix) The Bond of Rs. 58,62,175.20/- should not be enforced against this order.

17. Further, M/s. Shri Krishna Clearing & Forwarding Agency Pvt. Ltd. (License No.11/2196), FLAT NO 309, F-3, WP-45/47, MINT CHAMBERS, GPO, MINT ROAD, FORT, MUMBAI- 400001 are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, CEAC, 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) 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 in 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. In case the notice is eligible to avail the facility of settlement of the case as per the Chapter XIVA of the Customs Act, 1962, and interested in the same, he may apply to the Settlement Commission as per prescribed procedure and also inform the same to the Adjudicating Authority.

20. 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.

21. 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.

22. 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.

23. List of the documents relied upon in this notice (RUDs) are as per Annexure 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.

(RAGHU KIRAN B.)
Additional Commissioner of Customs,
CEAC, NS-II, JNCH

To,

1. M/s. Dynasty Global (IE Code: ATMPL5558K)
   Room 7 ISSA Masig CHL COM,
   Anand Nagar New Link Road,
   Jogeshwari West, Mumbai Suburban,
   Maharashtra, 400102

2. M/s. Shri Krishna Clearing & Forwarding Agency Pvt. Ltd. (License No. 11/2196), FLAT NO 309, F-3, WP-45/47, MINT CHAMBERS, GPO, MINT ROAD, FORT, MUMBAI- 400001.

Copy to:

1. The Asstt. Commissioner of Customs, SIIB(X) & IRMC, JNCH.
2. Supdt./CHS, JNCH for display on Notice Board.
3. Office Copy.

Annexure – I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill No. 3718689 dated 05.09.2023
RUD-II	Panchanama dated 13.09.2023
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated on 21.09.2023
RUD-V	NOC for Provisional Release of goods for Export dated 25.09.2025.
RUD-VI	Copy of Summons to M/s. Dynasty Global (IE Code: ATMPL5558K) to appear in this office.
RUD-VII	Copy of statement of Shri. Yadvendra Datt Amarnath Dubey Authorized Representative and G-Card holder of CB M/s Shri Krishna Clearing & Forwarding Agency Pvt. Ltd, dated 14.02.2025.

Customs Act, 1962 or any other law for the time being in force.

23. 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.

ADDL. COMMISSIONER OF CUSTOMS
CEAC, NS-II, JNCH

To,
Noticees,

1. M/s. Dynasty Global (IE Code: ATMPL5558K)
   Room 7 ISSA Masig CHL COM,
   Anand Nagar New Link Road,
   Jogeshwari West, Mumbai Suburban,
   Maharashtra, 400102

2. M/s. Shri Krishna Clearing &
   Forwarding Agency Pvt. Ltd. (License No. 11/2196),
   FLAT NO 309, F-3, WP-45/47, MINT CHAMBERS,
   GPO, MINT ROAD, FORT, MUMBAI- 400001.

Copy to:

1. The Asstt. Commissioner of Customs,
IRMC, JNCH.

2. Supdt./CHS, JNCH for display on Notice Board.

3. Office Copy.

Annexure – I

Sr. No.	**List of Relied Upon Documents**
RUD-I	Shipping Bill No. **3718689 dated 05.09.2023**
RUD-II	Panchanama dated 13.09.2023
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated on 21.09.2023
RUD-V	NOC for Provisional Release of goods for Export dated 25.09.2025.
RUD-VI	Copy of Summons to M/s. Dynasty Global (IE Code: ATMPL5558K) to appear in this office.
RUD-VII	Copy of statement of Shri. Yadvendra Datt Amarnath Dubey Authorized Representative and G-Card holder of CB M/s Shri Krishna Clearing & Forwarding Agency Pvt. Ltd, dated 14.02.2025.

CHA No: AAXCS6757LCH001 **SHRI KRISHNA CLEARING & FORWARDING AGENCY PVT LTD** Page# **1 to 2**

INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E) Print on 04/09/2023 18:31:42

Shipping Bill for Export

Job No.: **0000049** Date: **04/09/2023** Loading Port: **INNSA1** State of Origin: **MAHARASHTRA**

Exporter's Name
IEC No. (0) ATMPL5558K PAN:ATMPL5558K
DYNASTY GLOBAL.
R NO 12 AYUB LALA KI CHAWLQUARRR ROAD JOGESHWARI WEST
MUMBAI MAHARASHTRA 400102
GSTN Type : GSN GSTN No : 27ATMPL5558K1ZZ

Consignee's Name
SHINE DAY GENERAL TRADING LLC
Shop No.9, Souk Al Kabeer Building,
Behind Al Reefa Medical Center
P.O.Box No.241248,DUBAI
UNITED ARAB EMIRATES

Port of Loading (INNSA1)	: **Nhava Sheva Sea**	No of Packages	: **70**
Country of Final Dest. (AE)	: **UNITED ARAB EMIRATES**	Loose Packets.	:
Port of Final Dest. (AEJEA)	: **JEBEL ALI**	Type of Packages	: **CTN**
Port of Discharge (AEJEA)	: **JEBEL ALI**	Net Weight (**KGS**)	: **3618.000**
Country of Discharge (AE)	: **UNITED ARAB EMIRATES**	Gross Weight (**KGS**)	: **3787.000**
Nature of Cargo	: **C**	No. of Containers	: **0**
Rotation No	:		

Marks & No(s). : AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RoDTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"

Forex Bank Acc	: **016320110000634**	RBI Waiver No	:
FOB Value (**Rs.**)	: **5862175.20**	RODTEP Amount	:
ST / Excise Regn.	:	Drawback Account No	:
Authorised Dealer Code	: **0220230**	DBK Amount	: **139680.00**
I.F.S. Code	: **BKID0000002**	F ROSCTL Amount	: **193708.00**

Invoice Details Serial No	: **1**		
Invoice Value	: **71616.00 (Rs. 5886835.20)**	DBK Value (**Rs.**)	: **139680.00**
FOB Value	: **71316.00 (Rs. 5862175.20)**	Currency of Invoice	: **USD**
Invoice No.	: **DG/004/IN/2023-2**	Invoice Date	: **01/09/2023**
Nature of Contract	: **C&F**	Exchange Rate	: **USD 1 = Rs. 82.20**
Contract No.	:	Contract Date	:
Third Party	:		

	Rate	Currency	Amount
Insurance			
Freight		USD	300.00
Discount			
Commission			
Other Deduction			
Packing Charges			

Buyer's Name and Address
Zoya Royal Trading LLC,
Shop No.18, Al Fardan Building,
Textile Market, Bur Dubai,
DUBAI
Nature of Payment : **DA**
Period of Payment : **90 Days**

SL No	RITC Code / Quantity / Scheme Description / Manufacturer Details / Transit Country	Item Description / Units / Source State	Rate / HAWB	Per / TotalPkg	Units / IGSTPymt	Total Value(FC) / Declared PMV(INR) / Tax Value	FOB Value(INR) / Accepted PMV(INR) / Tax Amount	Scheme / Reward / End Use
1	62114390	LADIES KAFTAN. Alpine Ladies Kaftan with Embroideries						60
	5760	PCS	7.5	Per 1	PCS	43200.00	3536164.27	YES
	Drawback,and ROSCTL					675.31	3889780.69	
#				0	LUT	0	0.00	GNX100
2	62114390	LADIES KAFTAN. Rayon Ladies Kaftan with Embroideries						60
	3552	PCS	8	Per 1	PCS	28416.00	2326010.93	YES
	Drawback,and ROSCTL					720.33	2558612.03	
#				0	LUT	0	0.00	GNX100
					Tax Value : 0.00		5862175.20	
					IGST Amt : 0.00		6448392.72	

Drawback Details

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	62110603B	0.00	3.00	0.00	15.00	5760.000	86400.00
1	2	62110603B	0.00	3.00	0.00	15.00	3552.000	53280.00
Drawback Amount(INR)								139680.00

P, Dhaunrwijib

Rep

SHRI KRISHNA CLEARING & FORWARDING AGENCY PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)
Shipping Bill for Export

Job No.: **0000049** Date: **04/09/2023** Loading Port: **INNSA1** State of Origin: **MAHARASHTRA**

ROSCTL Details

INV No	Item No	ROSCTL Sl.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	62110603B	2.10	10.10	1.70	0.00	5760.000	58176.00	60114.79	118290.79
1	2	62110603B	2.10	10.10	1.70	0.00	3552.000	35875.20	39542.19	75417.39
ROSCTL Amount(INR)								94051.20	99656.98	193708.18

Packages Details

Packages From	Packages To	Kind Package
1	70	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	5760 NOS	NILL		0.00	0.00	482 MUMBAI CITY	27 MAHARASHTRA	NCPTI	
1/2	3552 NOS	NILL		0.00	0.00	482 MUMBAI CITY	27 MAHARASHTRA	NCPTI	
			0.00	0.00	0.00				

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2,	DEC-RS001	I/We DYNASTY GLOBAL. holder of IEC No ATMPL5558K, 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
-	-		Packaging List

Factory Stuffing Sample Accompained Vessel Name & Voys, Rotation No & Date
NO

I/We declare that pariculars given here in 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 declare that, I have not claimed or shall 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

P1 P2

COMMERCIAL INVOICE

Exporter DYNASTY GLOBAL R. No.12, Ayub Lala ki Chawl, Quarry Road, Jogeshwari West, Mumbai-400 102. INDIA. GST No. 27ATMPL5558K1ZZ		Invoice No. & Date DG/004/IN/2023-2024 Date : 1/9/2023 Buyer Order No. & Date Other Reference (s)	Exporter's Ref IEC CODE NO.ATMPL5558K
Consignee : SHINE DAY GENERAL TRADING LLC Shop No.9, Souk Al Kabeer Building, Behind Al Reefa Medical Center, P.O.Box No.241248, Dubai, U.A.E.		Buyer (If other than Consignee) Zoya Royal Trading LLC, Shop No.18, Al Fardan Building, Textile Market, Bur Dubai, U.A.E.	
		Country of Origin of Goods INDIA	Country of Final Destination U.A.E.
Pre-Carriage by	Place of receipt by Pre-carrier	Terms of Delivery and Payment D/A 90 DAYS	
Vessel/ Flight No BY SEA	Port of Loading J.N.P.T. INNSA-1		
Port of Discharge DUBAI	Final Destination U.A.E.		

Marks & Nos	Nos. & Kind of packages	Description of Goods	Quantity Pcs/Set	Rate C&F US$	Amount C&F US$
	70 Ctns.	SHIPMENT UNDER DBK + ROSCTL			
MA					
DUBAI		Alpine Ladies Kaftan with Embroideries	5760	7.50	43200.00
C.NO.1/70		Rayon Ladies Kaftan with Embroideries	3552	8.00	28416.00
Amount Chargeable in words US $. Seventy One Thousand Six hundred Sixteen Only		Total	9312		71616.00

Nett Wt. : 3618.000 kgs
Grs. Wt. : 3787.000 kgs
No. of Ctns. : 70
HSN CODE : 62114390

PLEASE MENTION ON S.BILL

WE INTEND TO CLAIM REWARDS UNDER ROSCTL/ RODTEP.

SUPPLY MEANT FOR EXPORT UNDER L.U.T. WITHOUT PAYMENT OF INTEGRATED TAX

COUNTRY OF ORIGIN : INDIA

Signature & Date

Declaration
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

P1

P2

Rep

PACKING LIST

Exporters: DYNASTY GLOBAL R.No.12, Ayub Lala ki Chawl, Quarry Road, Jogeshwari West, MUMBAI - 400 102 (INDIA)	Invoice No. DG/004/2023-2024 Buyer's Order No. & Date: Other Reference(s)	Date: 1.9.2023
Consignee: SHINE DAY GENERAL TRADING LLC Shop No.9 Souk Al Kabeer Building Behind Al Reefa Medical Center, P.O.Box No.241248, Dubai, U.A.E.	Notify: Zoya Royal Trading L.L.C. Shop No.18, Al Fardan Building, Textile Market, Bur Dubai, U.A.E. Country of Origin of Goods: INDIA	Country of Final Destination: U.A.E.

Pre Carriage By		Place of Receipt by Pre Carriage	Terms of Delivery C&F
Vessel/Flight No. BY SEA	Port of Loading J.N.P.T.	Port of Loading INNSA-1	
port of Discharge DUBAI	Final Destination U.A.E.	Final Destination U.A.E.	
Marks & Nos Containe	No.& Kind of Packages 70 CARTONS	Description of Goods	

CARTON NO. FROM	TO	ITEM DESCRIPTION	PCS PER CTN	TOTAL PCS	NT.WT. KGS	GRS.WT. KGS
1	40	ALPINE LADIES KAFTAN WITH EMBROIDERY	144	5760	2250.00	2330.00
41	68	RAYON LADIES KAFTAN WITH EMBROIDERY	120	3360	1294.00	1378.00
69	70	RAYON LADIES KAFTAN WITH EMBROIDERY	96	192	74.00	79.00
70		**CARTONS**	**360**	**9312**	**3618.00**	**3787.00**

TOTAL QUANTITY	9312	PCS
GROSS WEIGHT	3787.000	KGS
NET WEIGHT	3618.000	KGS
TOTAL CARTONS	70	CTNS

For DYNASTY GLOBAL

Khamrujib
P1

P2

Rep

CARTON NO	ITEM		QUANTITY	NT.WT.	GRS.WT.

PANCHNAMA dated 13.09.2023 in respect of M/s Dynasty Global DRAWN AT JWR Logistics Pvt. Ltd. CFS-reg.

Pancha No.1		Pancha No.2	
Name	Mujib Ahmed Khan	Name	Rasheed Khan
Age	36	Age	38
Address-	Road No. 12, Plot No. 27/B/8, Baiganwadi, Govandi, Shivaji Nagar, Mumbai-400043	Address-	Flat No. 303, B-Wing, Shivam Classic CHS, Plot No. C-6, Sector-23, Dharave Nerul, Navi Mumbai, Thane-400706
Type of ID card	Aadhar Card	Type of ID card	Aadhar Card
Number of ID Card	8461 4070 7798	Number of ID Card	3471 6091 3602
Mobile No.	9594454451	Mobile No.	9067873764
Occupation	Service	Occupation	Service

We the above mentioned Panchas were called upon by a person who introduced himself as Shri. Ashok Kumar Nayak, an Intelligence Officer, SIIB(X), JNCH on 13.09.2023 at 0530 hrs at JWR Logistics Pvt. Ltd. CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Panvel, Maharashtra-410206 to witness the examination of goods under Shipping bill No. 3718689 dtd 05.09.2023 pertaining to exporter M/s Dynasty Global (IEC: ATMPL5558K). The goods were examined for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here, we were introduced to Shri Musheer Ahmed Khan, Authorized Representative of exporter with Aadhar Card No. 6336 7214 7988. Then the officer explained to us that the exporter M/s Dynasty Global (IEC: ATMPL5558K) having address at Room No-12, Ayub Lala Ki Chawl, Quarry Road, Jogeshwari East, Mumbai, Maharashtra-400102, had filed Shipping Bill No. 3718689 dtd 05.09.2023 through Customs Broker M/s. Shri Krishna Clearing & Forwarding Agency Pvt. Ltd. (License No. 11/2196) for export of their consignment.

P1 P2 Representative

We the panchas alongwith Custom Broker representative who represented the exporter and the aforesaid officer visited JWR Logistics Pvt. Ltd. CFS, where the goods were found to be carted inside Shed-G of JWR CFS at location B-8,9.

We were shown the Hold letter No. 169/2022-23/SIIB(X), JNCH dtd. 13.09.2023 signed by Assistant Commissioner of Customs, SIIB(X), JNCH regarding hold of 01 Shipping Bills having No. 3718689 dtd 05.09.2023 of M/s Dynasty Global (IEC: ATMPL5558K) filed through their authorized Customs Broker M/s. Shri Krishna Clearing & Forwarding Agency Pvt. Ltd. (License No.11/2196). Further we were shown the above mentioned Shipping Bill and Export Invoice, Packing List and check list of the goods attempted to be exported. The details of the said shipping bill was tabulated as below:

Table-I

Sr. No.	SB No./date	Description of goods	FOB Value	Drawback Claimed	ROSCTL	IGST
1.	3718689 dtd 05.09.2023	RMG	58,62,175/-	1,39,680/-	1,93,708/-	LUT

The Customs Officer in presence of us and in presence of representative of Custom Broker took up the Shipping Bill No. 3718689 dtd 05.09.2023 and its invoice and packing list and started 100% Examination of the goods.

During 100% examination, the above goods were found to be as per the declared description and quantity in the shipping bill, invoice and packing list.

All these packages pertaining to the aforesaid Shipping Bills ware re-packed in the same packages and kept at the same place i.e. at location Shed No. G, B-8,9 of JWR Logistics Pvt. Ltd. CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Panvel, Maharashtra-410206 in presence of us and in presence of the authorized representative of exporter and the same were handed over to Manager, JWR Logistics Pvt. Ltd. CFS for safe custody.

P1 P2 Rep

We put our dated signature on Shipping Bill, Export Invoice, Packing List of the goods and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 03 pages ended on the same place and same date i.e. 13.09.2023 at 2100 Hrs. Panchanama was carried out in our presence and in the presence of the authorized representative of Exporter. 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/concerned goods.

Drawn by me, on the 13th day of September, 2023.

AKNayak
13/09/2023
I.O./SIIB(X), JNCH

Exporter Representative

Pancha-I

Pancha-II

We [illegible] on Shipping Hall, Upper level [illegible] of the [illegible] relevant documents as a token of [illegible] and [illegible] present [illegible] the examination.

The [illegible] 60 pages [illegible] 100 [illegible] Panchnama was carried [illegible] in the presence of the authorised representative [illegible] peaceful and systematic manner [illegible] during the course of [illegible] the Panch [illegible] damage [illegible] concerned [illegible]

Dated this [illegible] day of September [illegible]

Experts [illegible]

[illegible]

OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II)
SPECIAL INVESTIGATION AND INTELLEGENCE BRANCH (X)
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra – 400 707.
Tel No: 27244989: Fax: 27241828, 27241825.

F. No.SG/MISC-155/2023-24 SIIB(X) JNCH **Date: .09.2023**

To,

The Dy. Chief Chemical Examiner
DYCC section, JNCH
Nhava Sheva,
Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 3718689 dated 05.09.2023 by M/s. Dynasty Global (IE Code: ATMPL5558K) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **3718689 dated 05.09.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3718689 dated 05.09.2023	Alpine Ladies Kaftan with Embroideries	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:-

a. Detailed analysis of composition

b. Nature of the sample

c. Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

2/9

(Jay Manoj Shah)
Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No-811 SIIB(X) dt. 22/9/23

S/B No. = 3718689 / 05-09-2023

Report = The sample as received is in the form of dyed and printed woven readymade garment (Alpine ladies Kaftan) having embroidery work on neck portion. Base woven fabric is made of spun yarn of viscose and embroidery work is made of filament yarn of polyester.

G.S.M. of base fabric = 131

sealed r/s returned.

20-10-2023

डॉ. टी. सी. तंवर
Dr. T. C. TANWAR
रसायन परीक्षक -I
CHEMICAL EXAMINER GR-I

20-10-2023
Dr. Raineesh Kumar Sharma
Chemical Assistant

OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II)
SPECIAL INVESTIGATION AND INTELLEGENCE BRANCH (X)
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra – 400 707.
Tel No: 27244989: Fax: 27241828, 27241825.

F. No.SG/MISC-155/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

The Dy. Chief Chemical Examiner
DYCC section, JNCH
Nhava Sheva,
Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 3718689 dated 05.09.2023 by M/s. Dynasty Global (IE Code: ATMPL5558K) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **3718689** dated **05.09.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3718689 dated 05.09.2023	Rayon Ladies Kaftan With Embroideries	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:-

a. Detailed analysis of composition
b. Nature of the sample
c. Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

21/9

(Jay Manoj Shah)
Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No- 810 SPEB(X) dt. 22/9/23

DOC NO: 3718689 05.09.23

REPORT:-

The sample as received is in the form of dyed woven ready made garment (Kaftan) having embroidery work at front side and decorated plastic beads. the base fabric is wholly composed of filament yarns of viscose and embroidery yarns are composed of polyester filament yarns.

Total weight of the sample = 468.0gm.

As such wt of base fabric = 129.59

Sealed remnant sample return.

P. Manikandan
18.10.23

MANIKANDAN P.
Chemical Assistant

M. Maity 18.10.2023

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

Market Enquiry Report of M/s. Dynasty Global (IEC: ATMPL5558K) conducted on 21.09.2023.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Musheer Ahmed Khan, authorized representative of exporter, conducted market survey of goods covered under Shipping Bills No. **3718689 dated 05.09.2023** presented for export by **M/s. Dynasty Global (IEC: ATMPL5558K).** 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 21.09.2023 in 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 sample were opened in presence of authorized representative of exporter Shri Musheer Ahmed Khan. 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 officers and Exporter's authorized representative agreed are as follows:

S/B No.	Item Description	Shop 1 M/s SJ Collection, 2/3+ LOF Floor, Plot No. 27/29, Sopariwala Building, Ibrahim Merchant Road, Chinch Runder Mumbai-400009	Shop 2 M/s. Shop No. 9, Best Compound, Dontad Street, Cross Line, Near Mughal Palace, Masjid Bunder, Mumbai-09	Shop 3 M/s 53 EM Merchant Road, Shop No.1, Khadak, Next to Hotel Al-Alif, Mumbai-400009	Average wholesale price	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
3718689 dtd. 05.09.2023	Alpine Ladies Kaftan with Embroideries	580	585	610	592/-	30,99,923/-
	Rayon Ladies Kaftan With EMbroideries	615	625	610	617/-	19,92,349/-

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.

(Musheer Ahmed Khan)
Authorized representative of exporter
21/9/2023

21/09/23
(Ashok Kumar Nayak)
IO/SIIB(X)

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/8/2025-SIIB(E) **27-01-2025**

Reminder III

To,

The Commissioner of CGST,
Commissioner Of Central Goods & Services Tax, Mumbai (West)
Mahavir Jain Vidyalaya, C.D. Burfiwala Marg, Juhu Lane,
Andheri (W), Mumbai-400058
Email: gst-mumbaiwest@gov.in

Sir

Sub: Verification of the genuineness of Exporter M/s. Dynasty Global (GSTIN: 27ATMPL5558K1ZZ) and its suppliers – reg.

Please refer to this office letter dated 26.10.2023, 27.02.2024 & 06.01.2025 (Encl.) on the above-mentioned subject. It is to inform that this office is investigating a case against the Exporter M/s. Dynasty Global (GSTIN: 27ATMPL5558K1ZZ). Therefore, it is once requested to get the following verified and report at the earliest: -

1. Whether the Exporter having GSTIN is existent at the declared premises. Physical verification of the premises may please be got done.

2. Verify the genuineness of the Exporter M/s. Dynasty Global (GSTIN: 27ATMPL5558K1ZZ).

3. Whether the Exporter M/s. Dynasty Global (GSTIN: 27ATMPL5558K1ZZ) has filed the GST returns regularly or otherwise.

4. Verify the genuineness of IGST Refund availed by exporter M/s. Dynasty Global (GSTIN: 27ATMPL5558K1ZZ).

5. It is also required to comment on whether the said GSTIN (s) is/are genuine business entity(ies) or fraudulent/bogus/paper-based firm(s).

Since the GST verification could not be completed, this is to inform that the verification of GST aspect, if any found, may be investigation at your end by initiating appropriate action at your end under the provisions of GST Act. This is to inform that this office would examine the Customs violations pertaining to the above export only.

This issues with the approval of Competent Authority.

Yours faithfully,

Signed by Wagh
Chittaranjan Prakash
Date: 27-01-2025 14:54:02

CHITTARANJAN PRAKASH WAGH
JOINT COMMISSIONER
SIIB(X), NS-II.

Copy to:
The Additional Director,
National Customs Targeting Centre, 13,
Sir Vithaldas Thakerey Marg, Opp. Patkar Hall,
New Marine Lines, Mumbai- 400020.
w.r.t. NCTC Alert

(405)

File No- SG/INV-168/23-24/SIIB(X)jnch

CBIC-DIN-20250278NT0000424274

SUMMONS

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

To,

The Proprietor, Dynasty Global

R No 12 Ayub Lala Ki Chawl , Quarry Rd Jogeshwari West Contact No: 919082408378 , Mumbai , MUMBAI SUBURBAN , MAHARASHTRA, 400102

EM963855297IN.
(17.02.2025)

WHEREAS, I, **Jaganpreet** am making inquiry in connection with **Shipping bill no. 3718689 dt. 05.09.2023** 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. **e-way bills, GSTR2A & GSTR2B**
2. **ITR of the last 02 years, Gst Tax invoice, Statement of PFMS linked bank account**
3. **Reasons for not attending last summons and any other relevant documents**

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 **2025-02-19** at **11:30:AM** at the office of **C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707**

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-complinace 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 **14** day of **February, 2025** at **JNCH**

Name : **Jaganpreet**

Signature : Jagal 14/02/25

Seal of office

विशेष अन्वेषण एवं आसूचना शाखा (निर्यात) SPECIAL INVESTIGATION & INTELLIGENCE BRANCH (EXPORT) सत्यमेव जयते (निर्यात)/SIIB न्हावा शेवा/NHAVA SHEVA

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Received by me
17/02/2025
Musheer Ahmed Khan

355

SUMMONS

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

To,

The Proprietor M/s. Dynasty Global (IEC: ATMPL5558K)

R No 12 Ayub Lala Ki Chawl , Quarry Rd Jogeshwari West Contact No: 919082408378 , Mumbai , MUMBAI SUBURBAN , MAHARASHTRA, 400102

EM963124451IN
07/02/25

WHEREAS, I, **Jaganpreet** am making inquiry in connection with **Shipping bill No. 3718689 dated 05.09.2023** 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. e--way bills, GSTR2A, ITR last 2 years, Purchase Tax invoice of this consignments,

2. BRC of past consignments & Bank statement PFMS linked account

3. any other relevant documents

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 **2025-02-14** at **11:30:AM** at the office of **C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707**

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-complinace 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 **06** day of **February, 2025** at **JNCH**

Name : **Jaganpreet**

Signature: 06/02/25

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of office

विशेष अन्वेषण एवं आसूचना शाखा (निर्यात) SPECIAL INVESTIGATION & INTELLIGENCE BRANCH (EXPORT) सत्यमेव जयते SIIB न्हावा शेवा/NHAVA SHEVA

CBIC-DIN-20240478NW0000276132

SUMMONS

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

To,

The Proprietor M/s DYNASTY GLOBAL

R NO 12 AYUB LALA KI CHAWLQUARRR ROAD JOGESHWARI WEST MUMBAI MAHARASHTRA 400102

EM955378587IN
18/4/24

WHEREAS, I, **Kapil** am making inquiry in connection with **export vide SB no- 3718689, DATED 05.09.2023** 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. e-way bills, GSTR2A

2. GST Tax invoice, bank statement

3. Any other relevant document

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 on **2024-05-04** at **12:30:PM** at the office of **C-604, SIIB(X), JNCH**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code, 1860 (45 of 1860) and non-complinace of this summon is an offence punishable under Section 174 & 175 of the Indian Penal Code, 1860.

Given under my hand and seal of office to-day the **17** day of **April, 2024** at **JNCH**

Name : **Kapil**

Signature : 17/4/24

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

भारत सरकार/**Government of India**
वित्त मंत्रालय/**Ministry of Finance**
OFFICE OF THE ASSISTANT COMMISSIONR OF CGST & CENTRAL EXCISE,
DIVISION-III, SURAT COMMISSIONERATE
4th Floor, GST Bhavan, Opp.Bahumali Building, Nanpura, Surat - 395001
Email : **cgstsurat-division3@gov.in**

F.No. VII/73/Misc (S)/2021-22

Date-14.02.2025

1625

To,
The Joint Commissioner,
SIIB(x), NS-II,
Jawaharlal Nehru Customs House,
Nhava Sheva, Dist. - Raigad,
Maharashtra-400707

Sir,

Subject: Verification of genuineness of Supplier M/s Dhabi Enterprise (GSTIN 24SSTFD4317J1Z9)-m/reg.

Kindly refer to your office letter F. No. CUS/SIIB/ALT/8/2025-SIIB (E) dated 06.01.2025 on above subject matter please.

In this regard, kindly find enclosed herewith Letter F. No. MISC/368/2023-CGST-RANGE-1-DIV-3-SRT-COMMRTE-SURAT dated 10.02.2025 received from the JRO along with Physical Verification report dated 29.01.2025 & supporting documents.

This is for your kind information and further necessary action please.

Yours faithfully,

14/2/2025

(B.P.Meena)
Assistant Commissioner
CGST & Central Excise,
Division-III, Surat

Encl: As above.

भारत सरकार/**Government of India**
वित्त मंत्रालय/**Ministry of Finance**
OFFICE OF THE ASSISTANT COMMISSIONR OF CGST & CENTRAL EXCISE,
DIVISION-III, SURAT COMMISSIONERATE

सत्यमेव जयते
4th Floor, GST Bhavan, Opp.Bahumali Building, Nanpura, Surat - 395001
Email : **cgstsurat-division3@gov.in**

F.No. VII/73/Misc (S)/2021-22 Date-14.02.2025

To,
The Joint Commissioner,
SIIB(x), NS-II,
Jawaharlal Nehru Customs House,
Nhava Sheva, Dist. - Raigad,
Maharashtra-400707

Sir,

Subject: Verification of genuineness of Supplier M/s Dhabi Enterprise (GSTIN 24SSTFD4317J1Z9)-m/reg.

Kindly refer to your office letter F. No. CUS/SIIB/ALT/8/2025-SIIB (E) dated 06.01.2025 on above subject matter please.

In this regard, kindly find enclosed herewith Letter F. No. MISC/368/2023-CGST-RANGE-1-DIV-3-SRT-COMMRTE-SURAT dated 10.02.2025 received from the JRO along with Physical Verification report dated 29.01.2025 & supporting documents.

This is for your kind information and further necessary action please.

Yours faithfully,

14/2/2025

Encl: As above.

(B.P.Meena)
Assistant Commissioner
CGST & Central Excise,
Division-III, Surat

OFFICE OF THE SUPERINTENDENT,
CGST & CENTRAL EXCISE,
RANGE-I, DIVISION-III SURAT
(4th Floor, GST Bhawan, Near Bahumali Building, Nanpura, Surat-395001)
Cgstsurat-div3ran1@gov.in

F.No. MISC/368/2023-CGST-RANGE-1-DIV-3-SRT-COMMRTE-SURAT
Dated:- 10.02.2025

To,
The Assistant Commissioner
Division-III
CGST & CE. Surat,

Sir,

Subject: -Verification of genuineness of M/s Dhabi Enterprise (GSTIN 24AATFD4317J1Z9).

Please refer to the letter having F.No. CUS/SIIB/ALT/8/2025-SIIB(E) dated 06.01.2025. Accordingly instruction has been imparted to verify the genuineness of M/s Dhabi Enterprise (GSTIN 24AATFD4317J1Z9).

In this regard, Inspector has been deputed to visit the premises of said Unit. He visited the said unit on 29.01.2025 and verified the genuineness of M/s Dhabi Enterprise. During the visit the said unit found in existence on address available with department as per GSTIN Portal (Address- 2nd floor Plot no 180 to 184, Sunrise Integrated Textile Park Ltd. Nr. Sayan Sugar Factory, Kareli Olpad, Surat, 394130).

As per Instructions imparted, Inspector asked the taxpayer to produce the proof, whether he supplied the goods/services to the M/s Dynasty Global (GSTIN-27ATMPL5558K1ZZ), In response to same he produced the Invoice copies which had been issued to M/s Dynasty Global along with E-way bills.

Further, It has been observed that as per GSTIN portal M/s Dhabi Enterprise is filling its GSTR returns in timely manner.

This is for your kind information and further necessary action please.

Encl:-1. Field visit report.
2. Invoice Copy.
3. E way bill Copy.

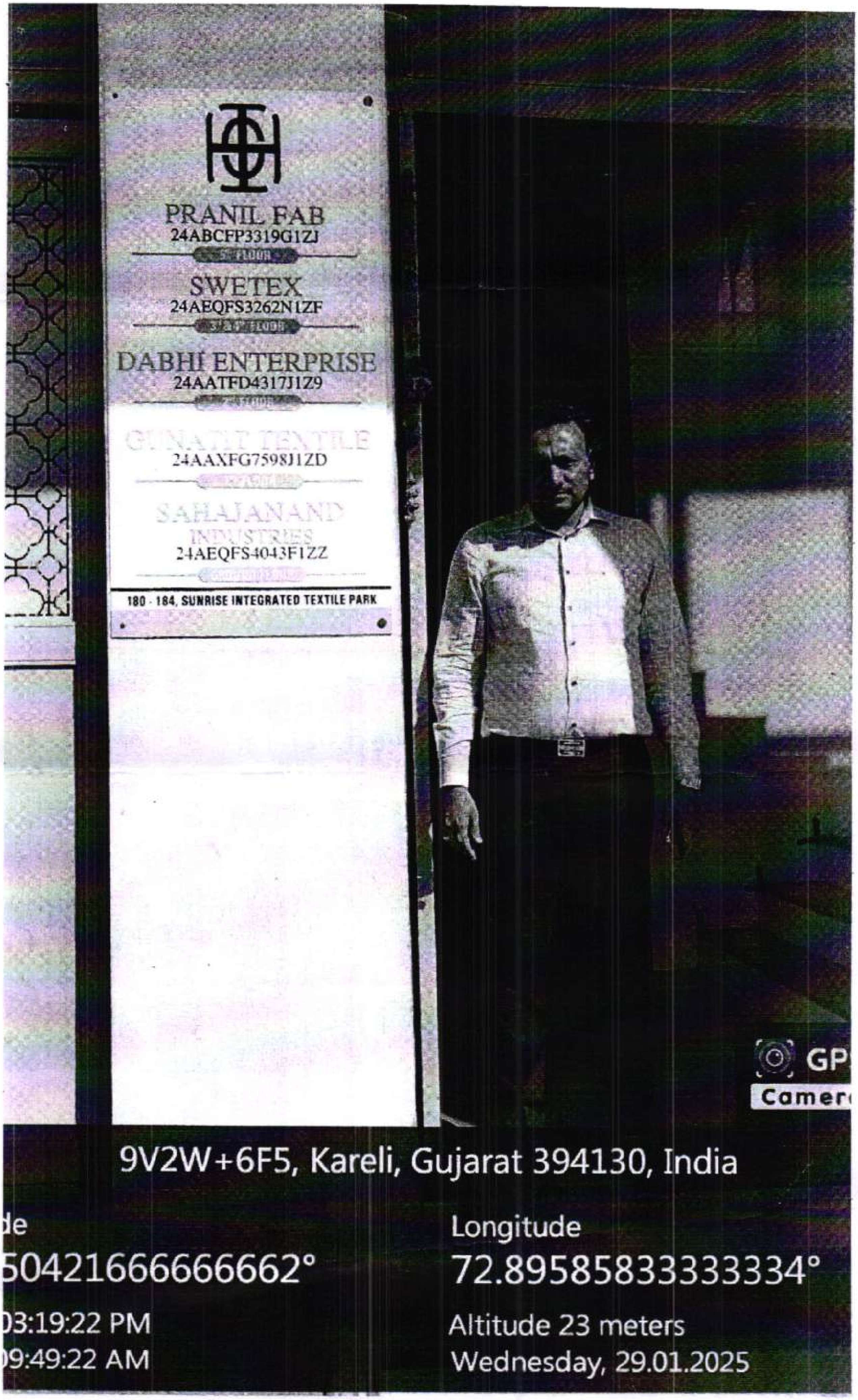
Yours faithfully,
10/02/2025

Superintendent
Range-I, Division-III,
CGST & Central Excise,
Surat

GST-24AATFD4317J1Z9 (Partnership)

Physical Verification Form

(A) Taxable person Details:			
(1) Legal Name	DABHI ENTERPRISE		
(2) Trade Name	"	"	
(3) Address of Principal place of Business with PIN code	2nd floor, Plot No- 180 to 184, Sunrise Integrated Textile Park Ltd. Nr. Sayan Sugar Factory, Karuli Olpad, Surat 394130		
(4) PAN No.	AATFD4317J	(5) Mobile No.	9909609843
(B) Verification Details:			
(1) Date of Visit	29/01/25	(2) Time of Visit	2:57 Pm
(3)Latitude	21.35	(4) Longitude	72.89
(5) North Bounded by	Plot No-179	(6) South Bounded by	Road
(7) East Bounded by	Building 235-239	(8) West Bounded by	Road
(C) Particulars of Person available			
(1) Name	HIREN LABHUBHAI DABHI	(2) Father Name	LABHUBHAI JEVRAJBHAI DABHI
(3)Residential Address	37, NILKANTH NAGAR SOCIETY CHAR RASTA VED ROAD, SURAT CITY,		
(4) PIN Code	395004	(5) Mobile No.	9909609843
(6) Designation/Status	Partner	(7) Relationship with taxable person	Partner
(D) Permises Details:			
(1) Open Space Area (in SQM)	0	(2) Covered Space Area (in SQM)	10,000 Sq Ft
(3) Floor on which business premises located	2nd floor	(4) Documents verified	✓
(5) Photogrphs of the premises taken		(6) Nature of Possession of premises	Rent


PRANIL FAB
24ABCFP3319G1ZJ
SWETEX
24AEQFS3262N1ZF
DABHI ENTERPRISE
24AATFD4317J1Z9
GUNATIT TEXTILE
24AAXFG7598J1ZD
SAHAJANAND
INDUSTRIES
24AEQFS4043F1ZZ
180 - 184, SUNRISE INTEGRATED TEXTILE PARK
GP
Camer
9V2W+6F5, Kareli, Gujarat 394130, India
de
5042166666662°
Longitude
72.89585833333334°
3:19:22 PM
9:49:22 AM
Altitude 23 meters
Wednesday, 29.01.2025

आयकर विभाग
INCOME TAX DEPARTMENT

भारत सरकार
GOVT. OF INDIA

स्थायी लेखा संख्या कार्ड
Permanent Account Number Card

AATFD4317J

नाम / Name
DABHI ENTERPRISE

16022022

निगमन / गठन की तारीख
Date of Incorporation/ Formation
05/02/2022

आयकर विभाग
INCOME TAX DEPARTMENT

भारत सरकार
GOVT. OF INDIA

स्थायी लेखा संख्या कार्ड
Permanent Account Number Card

AMGPD3859J

नाम / Name
HIREN LABHUBHAI DABHI

पिता का नाम / Father's Name
LABHUBHAI JIVRAJBHAI DABHI

जन्म की तारीख
Date of Birth
11/09/1985

हस्ताक्षर / Signature

11012020

ભારત સરકાર
Government of India

ડાભી હિરેન લાભુભાઇ
Dabhi Hiren Labhubhai
જન્મ તારીખ/DOB: 11/09/1985
પુરુષ/ MALE

Issue Date: 04/04/2019

...e: 24/04/2021

7821 6448 4136

VID : 9145 4423 0624 4263

મારો આધાર, મારી ઓળખ

ભારતીય વિશિષ્ટ ઓળખાણ પ્રાધિકરણ
Unique Identification Authority of India

સરનામું :
37, નીલકંઠ નગર સોસા, ડભોલી ચાર રસ્તા, વેડ રોડ, સુરત સીટી, સુરત,
ગુજરાત - 395004

Address:
37, nilkanth nagar soc, dabholi char rasta,
ved road, Surat City, Surat,
Gujarat - 395004

7821 6448 4136

VID : 9145 4423 0624 4263

1947 | help@uidai.gov.in | www.uidai.gov.in

9909609843

II Swami Shreeji II

DABHI ENTERPRISE

180-184, SUNRISE INTEGRETED TEXTILE PARK LTD, SAYAN SUGAR ROAD, SURAT 394130

Mo : 9909609843

GSTIN : 24AATFD4317J1Z9	TAX INVOICE	STATE CODE : 24-GJ

M/s. : DYNASTY GLOBAL

ROOM 7, ISSA MASIH CHL COM,ANAND NGR NEW LINK RD
JOGESHWARI WEST , MUMBAI SUBURBAN,
MUMBAI

GSTIN : 27ATMPL5558K1ZZ

INV NO.	0028
Date :	23/05/2023
Broker :	ASHOKBHAI SETHIYA
Vehical No :	GJ19X6637
Ewaybill No :	601567363117

Sr No	DESCRIPTION	HSN	TAKA	MTRS	RATE	AMOUNT
1	WETLESS MOTO PANNO	5407	12	1218.50	23.75	28,939.38
2	WETLESS MOTO,PANNO	5407	8	823.00	23.75	19,546.25
				2,041.50		48,485.63
				Discount	1.00 %	484.86
				IGST	5.00 %	2,400.04
				Rounding	0.00 %	0.19
						50,401.00

Bank Detail

Bank :

IFSC Code :

A/c No :

Delivery At :- DYNASTY GLOBAL

Add :- ROOM 7, ISSA MASIH CHL COM,ANAND NGR NEW LINK RD JOGESHWARI WEST , MUMBAI SUBURBAN, MUMBAI

GST No :- 27ATMPL5558K1ZZ

RUPEES FIFTY THOUSAND FOUR HUNDRED ONE ONLY

Terms and Conditions :
1.The Goods are dispatched on your account and at your risk and responsibility.
2.Any complaint regarding goods should be reported in writing within 24 hours of the receipt of the goods.
3.Goods sold will not taken back.
4.Payment will be accepted only by A/c payee's draft/ cheque.
5.Interest at 2.0 % per month charged on account not paid within due course.
6.Subject to SURAT Jurisdiction. E. & O.E.
7.No Dyeing guarantee.

FOR DABHI ENTERPRISE

AUTHORISED SIGNATORY

Date	Chq. No	Amount	Bank	Bill No

E - WAY BILL SYSTEM

NATION TAX MARKET

e-Way Bill

E-Way Bill No:	**601567363117**
E-Way Bill Date:	**23/05/2023 12:08 PM**
Generated By:	**24AATFD4317J1Z9 - DABHI ENTERPRISE**
Valid From:	**23/05/2023 12:08 PM** (283)
Valid Until:	**25/05/2023**

Part - A

GSTIN of Supplier:	**24AATFD4317J1Z9, DABHI ENTERPRISE**
Place of Dispatch:	**SURAT, GUJARAT - 394130**
GSTIN of Recipient:	**27ATMPL5558K1ZZ, DYNASTY GLOBAL**
Place of Delivery:	**MUMBAI, MAHARASHTRA - 400102**
Document No.:	**0028**
Document Date:	**23/05/2023**
Value of Goods:	**₹ 50401**
HSN Code:	**5407 -**

Reason for Transportation: **Outward - Supply**

Transporter: ,

Part - B

Mode	Vehicle / Trans Doc No & Dt	From	Entered Date	Entered By	CEWB No. (If Any)	Multi Veh. Info (If Any)
Road	GJ19X6637	SURAT	23/05/2023 12:08 PM	24AATFD4317J1Z9	-	-

601567363117

EWay Bill Generated by : **SnS Softwares, Surat. Mobile : 99748 75855**

!! Swami Shreeji !!

DABHI ENTERPRISE

180-184, SUNRISE INTEGRETED TEXTILE PARK LTD, SAYAN SUGAR ROAD, SURAT 394130

Mo : 9909609843

GSTIN : 24AATFD4317J1Z9	TAX INVOICE	STATE CODE : 24-GJ

M/s. : DYNASTY GLOBAL

ROOM 7, ISSA MASIH CHL COM,ANAND NGR NEW LINK RD
JOGESHWARI WEST , MUMBAI SUBURBAN,
MUMBAI

GSTIN : 27ATMPL5558K1ZZ

INV NO. 0027
Date : 23/05/2023
Broker : ASHOKBHAI SETHIYA
Vehical No : GJ19X6637
Ewaybill No : 661567364741

Sr No	DESCRIPTION	HSN	TAKA	MTRS	RATE	AMOUNT
1	WETLESS MOTO PANNO	5407	12	1295.50	23.75	30,768.13
2	WETLESS MOTO PANNO	5407	7	733.00	23.75	17,408.75
				2,028.50		48,176.88
				Discount	1.00 %	481.77
				IGST	5.00 %	2,384.76
				Rounding	0.00 %	0.13
						50,080.00

Bank Detail

Bank :
IFSC Code :
A/c No :

Delivery At :- DYNASTY GLOBAL
Add :- ROOM 7, ISSA MASIH CHL COM,ANAND NGR NEW LINK RD JOGESHWARI WEST , MUMBAI SUBURBAN, MUMBAI
GST No :- 27ATMPL5558K1ZZ

RUPEES FIFTY THOUSAND EIGHTY ONLY

Terms and Conditions :
1.The Goods are dispatched on your account and at your risk and responsibility.
2.Any complaint regarding goods should be reported in writing within 24 hours of the receipt of the goods.
3.Goods sold will not taken back.
4.Payment will be accepted only by A/c payee's draft/ cheque.
5.Interest at 2.0 % per month charged on account not paid within due course.
6.Subject to SURAT Jurisdiction. E. & O.E.
7.No Dyeing guarantee.

FOR DABHI ENTERPRISE

AUTHORISED SIGNATORY

Date	Chq. No	Amount	Bank	Bill No

E - WAY BILL SYSTEM

NATION TAX MARKET

e-Way Bill

E-Way Bill No:	**661567364741**
E-Way Bill Date:	23/05/2023 12:11 PM
Generated By:	24AATFD4317J1Z9 - DABHI ENTERPRISE
Valid From:	23/05/2023 12:11 PM (283)
Valid Until:	25/05/2023

Part - A

GSTIN of Supplier:	24AATFD4317J1Z9, DABHI ENTERPRISE
Place of Dispatch:	SURAT, GUJARAT - 394130
GSTIN of Recipient:	27ATMPL5558K1ZZ, DYNASTY GLOBAL
Place of Delivery:	MUMBAI, MAHARASHTRA - 400102
Document No.:	0027
Document Date:	23/05/2023
Value of Goods:	₹ 50080
HSN Code:	5407 -
Reason for Transportation:	Outward - Supply
Transporter:	,

Part - B

Mode	Vehicle / Trans Doc No & Dt	From	Entered Date	Entered By	CEWB No. (If Any)	Multi Veh. Info (If Any)
Road	GJ19X6637	SURAT	23/05/2023 12:11 PM	24AATFD4317J1Z9	-	-

661567364741

EWay Bill Generated by : **SnS Softwares, Surat. Mobile : 99748 75855**

II Swami Shreeji II

DABHI ENTERPRISE

180-184, SUNRISE INTEGRETED TEXTILE PARK LTD, SAYAN SUGAR ROAD, SURAT 394130

Mo : 9909609843

GSTIN : 24AATFD4317J1Z9 | TAX INVOICE | STATE CODE : 24-GJ

M/s. : DYNASTY GLOBAL

ROOM 7, ISSA MASIH CHL COM,ANAND NGR NEW LINK RD JOGESHWARI WEST , MUMBAI SUBURBAN, MUMBAI

GSTIN : 27ATMPL5558K1ZZ

INV NO. 0026

Date : 23/05/2023

Broker : ASHOKBHAI SETHIYA

Vehical No : GJ19X6637

Ewaybill No : 611567365880

Sr No	DESCRIPTION	HSN	TAKA	MTRS	RATE	AMOUNT
1	WETLESS MOTO PANNO	5407	12	1305.50	23.75	31,005.63
2	WETLESS MOTO PANNO	5407	7	769.50	23.75	18,275.63
				2,075.00		49,281.26

Bank Detail

Bank :

IFSC Code :

A/c No :

Discount	1.00 %	492.81
IGST	5.00 %	2,439.42
Rounding	0.00 %	0.13
		51,228.00

Delivery At :- DYNASTY GLOBAL

Add :- ROOM 7, ISSA MASIH CHL COM,ANAND NGR NEW LINK RD JOGESHWARI WEST , MUMBAI SUBURBAN, MUMBAI

GST No :- 27ATMPL5558K1ZZ

RUPEES FIFTYONE THOUSAND TWO HUNDRED TWENTYEIGHT ONLY

Terms and Conditions :
1.The Goods are dispatched on your account and at your risk and responsibility.
2.Any complaint regarding goods should be reported in writing within 24 hours of the receipt of the goods.
3.Goods sold will not taken back.
4.Payment will be accepted only by A/c payee's draft/ cheque.
5.Interest at 2.0 % per month charged on account not paid within due course.
6.Subject to SURAT Jurisdiction. E. & O.E.
7.No Dyeing guarantee.

FOR DABHI ENTERPRISE

AUTHORISED SIGNATORY

Date	Chq. No	Amount	Bank	Bill No

E - WAY BILL SYSTEM

NATION TAX MARKET

e-Way Bill

E-Way Bill No:	611567365880
E-Way Bill Date:	23/05/2023 12:13 PM
Generated By:	24AATFD4317J1Z9 - DABHI ENTERPRISE
Valid From:	23/05/2023 12:13 PM (283)
Valid Until:	25/05/2023

Part - A

GSTIN of Supplier:	24AATFD4317J1Z9, DABHI ENTERPRISE
Place of Dispatch:	SURAT, GUJARAT - 394130
GSTIN of Recipient:	27ATMPL5558K1ZZ, DYNASTY GLOBAL
Place of Delivery:	MUMBAI, MAHARASHTRA - 400102
Document No.:	0026
Document Date:	23/05/2023
Value of Goods:	₹ 51228
HSN Code:	5407 -

Reason for Transportation: Outward - Supply

Transporter: ,

Part - B

Mode	Vehicle / Trans Doc No & Dt	From	Entered Date	Entered By	CEWB No. (If Any)	Multi Veh. Info (If Any)
Road	GJ19X6637	SURAT	23/05/2023 12:13 PM	24AATFD4317J1Z9	-	-

611567365880

EWay Bill Generated by : SnS Softwares, Surat. Mobile : 99748 75855

!! Swami Shreeji !!

DABHI ENTERPRISE

180-184, SUNRISE INTEGRETED TEXTILE PARK LTD, SAYAN SUGAR ROAD, SURAT 394130

Mo : 9909609843

GSTIN : 24AATFD4317J1Z9 | TAX INVOICE | STATE CODE : 24-GJ

M/s. : DYNASTY GLOBAL

ROOM 7, ISSA MASIH CHL COM,ANAND NGR NEW LINK RD
JOGESHWARI WEST , MUMBAI SUBURBAN,
MUMBAI

GSTIN : 27ATMPL5558K1ZZ

INV NO. 0025
Date : 23/05/2023
Broker : ASHOKBHAI SETHIYA
Vehical No : GJ19X6637
Ewaybill No : 691567367905

Sr No	DESCRIPTION	HSN	TAKA	MTRS	RATE	AMOUNT
1	WETLESS MOTO PANNO	5407	12	1269.50	23.75	30,150.63
2	WETLESS MOTO PANNO	5407	7	799.00	23.75	18,976.25
				2,068.50		49,126.88
	Bank Detail			Discount	1.00 %	491.27
	Bank :			IGST	5.00 %	2,431.78
	IFSC Code :			Rounding	0.00 %	-0.39
	A/c No :					51,067.00

Delivery At :- DYNASTY GLOBAL

Add :- ROOM 7, ISSA MASIH CHL COM,ANAND NGR NEW LINK RD JOGESHWARI WEST , MUMBAI SUBURBAN, MUMBAI

GST No :- 27ATMPL5558K1ZZ

RUPEES FIFTYONE THOUSAND SIXTYSEVEN ONLY

Terms and Conditions :
1.The Goods are dispatched on your account and at your risk and responsibility.
2.Any complaint regarding goods should be reported in writing within 24 hours of the receipt of the goods.
3.Goods sold will not taken back.
4.Payment will be accepted only by A/c payee's draft/ cheque.
5.Interest at 2.0 % per month charged on account not paid within due course.
6.Subject to SURAT Jurisdiction. E. & O.E.
7.No Dyeing guarantee.

FOR DABHI ENTERPRISE

AUTHORISED SIGNATORY

Date	Chq. No	Amount	Bank	Bill No

Statement of Shri. Yadvendra Datt Amarnath Dubey, authorised representative and G-Card holder/Director of M/s. Shri Krishna Clearing & Forwarding Agency Pvt. Ltd. (11/2196), recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. 604, C-Wing, 6th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharshtra – 400707 on 14.02.2025.

****

In receipt of Summons CBIC-DIN- 20250278NT0000215814 dated 06.02.2025 issued by Shri.Jaganpreet, Appraiser of Customs, Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. 604, C-Wing, 6th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharshtra – 400707, I present myself for giving statement under section 108 of the Customs Act, 1962 today. I have been explained the provisions of section 108 of the Customs Act, 1962; that giving false evidence under the said section of the said act is an offence under Section 174, 175 & 228 of the Indian Penal Code, 1860 and punishable under Section 193 of the Indian Penal Code, 1860; that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962 & Sections of the Indian Penal Code, 1860 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is Yadvendra Datt Amarnath Dubey, aged 58 years. I am residing at D-04, Chandresh Regency, SV Road, RNP Park, Thane, Bhayander East – 401105. I have the personal Mobile No. 9322991606, Aadhaar Card bearing No.2020 1173 4286, PAN Card bearing No. AFQPD7681D and I am submitting the copies of the same as proof of my identity. I have completed my Graduation from Uttar Pradesh. I can read, understand and write in Hindi and English. I am married and I am staying along with my wife, & kids at the address mentioned above. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer/Cell-C as per my say.

Q. Do you know why you have been summoned? Are you the authorized person on behalf of CB M/s Shri Krishna Clearing & Forwarding Agency Pvt. Ltd.?
Ans. I have come in response to the summons dated 06.02.2025through JNPT by M/s. Dynasty Global (IEC: ATMPL5558K). I am the Director and holding a G-Card of CB M/s Shri Krishna Clearing & Forwarding Agency Pvt. Ltd., to give a statement before Customs.

Q. What is your role in the CB firm M/s Shri Krishna Clearing & Forwarding Agency Pvt. Ltd.? Are you authorized to provide a statement on behalf of the firm?
Ans. I am a G-Card Holder/Director at M/s Shri Krishna Clearing & Forwarding Agency Pvt. Ltd. and oversee all import/export-related operations. I am fully authorized to provide a statement on behalf of the firm.

Q. Who is responsible for handling documentation work at your CB firm?
Ans. I, along with my subordinate staff, manage the documentation process for our firm.

Q. Can you explain the procedure followed by your firm for filing a Shipping Bill?
Ans. We first advise our exporters to submit all necessary documents relevant to the exporting commodity via email. We also confirm whether they intend to claim export benefits. Based on the submitted documents, we prepare a checklist and share it with the exporter for verification and approval. Upon receiving their confirmation, we proceed with filing the Shipping Bill on their behalf through ICEGATE.

Q. How long have you and your CB firm, M/s Shri Krishna Clearing & Forwarding Agency Pvt. Ltd., been engaged in the Customs Broker business?
Ans. I have been employed with M/s Shri Krishna Clearing & Forwarding Agency Pvt. Ltd. for the past 9 years. The firm has also been operating in the Customs Broker business for approximately 9 years.

Q. Did you file Shipping Bill No. 3718689 dated 05.09.2023 on behalf of the exporter M/s Dynasty Global (IEC: ATMPL5558K)?
Ans. Yes, my subordinates, under my supervision, filed the aforementioned Shipping Bill on behalf of the exporter, M/s Dynasty Global (IEC: ATMPL5558K).

Q. How did you receive the shipment details from M/s Dynasty Global (IEC: ATMPL5558K)?
Ans. We received the shipment details through the official email id dynastyglobal8@gmail.comof M/s Dynasty Global (IEC: ATMPL5558K). As they were a new client, we conducted a thorough verification of all relevant documents before filing the Shipping Bill for Customs clearance.

14/2/25

Q. Are you aware of the case booked against the exporter, M/s Dynasty Global (IEC: ATMPL5558K), regarding Shipping Bill No. 3718689 dated 05.09.2023 for misdeclaration, particularly concerning valuation?

Ans. Yes, I am aware of the case registered against the exporter. I am also aware that the market enquiry revealed that the goods were overvalued.

Q. How did you establish contact with the exporter, M/s Dynasty Global (IEC: ATMPL5558K)?

Ans. We were introduced to the exporter through another exporter named AashimEnterprises (IEC: HNTPK2660F).

Q. Have you conducted KYC verification for the exporter, M/s Dynasty Global (IEC: ATMPL5558K)?

Ans. Yes, Sir. We conduct KYC verification for all our clients as per the prescribed regulations. The exporter, M/s Dynasty Global, holds a valid IEC issued by DGFT. In compliance with CBLR 2018, we have verified their KYC documents through the DGFT online portal. For your reference, I am submitting the Udyog Registration Certificate, GST Registration Certificate (REG-06), Income Tax Returns for the Assessment Year 2022-2023, GSTR-3B filings, and other relevant documents, duly signed and dated by me.

Q. On perusal of KYC documents provided by you, it has been observed that the Physical verification of premises has not been done by you CB firm. Have you verified the address of M/s. Dynasty Global (IEC: ATMPL5558K)?

Ans. We did verification of the exporter as per CBLR regulations but we did not physically verify the address of the exporter.

Q. What were the charges agreed upon for clearing the shipment?

Ans. We typically charge ₹2,500 per export shipment as agency fees.

Q. Since when have you been handling the export clearance for M/s Dynasty Global (IEC: ATMPL5558K)?

Ans. This was the 03rd shipment of M/s Dynasty Global (IEC: ATMPL5558K) through our CB firm.

Q. It appears that the first Shipping Bill for the exporter was filed by your firm. Are you aware of the KYC procedure for first-time exporters? Did you conduct the first-time exporter KYC procedure for M/s Dynasty Global (IEC: ATMPL5558K)?

Ans. Yes, Sir. The KYC procedure for first-time exporters was duly completed at CEAC. We conducted and finalized the KYC procedure for M/s Dynasty Global (IEC: ATMPL5558K) in accordance with the prescribed guidelines.

Q. You mentioned that you have conducted the KYC procedure for the first-time exporter. Can you provide a copy or any documentary evidence of the first-time export KYC conducted by you on behalf of M/s. Dynasty Global (IEC: ATMPL5558K)?

Ans. No, Sir. All documents related to the KYC procedure are retained by CEAC during the process. Only a slip is issued by CEAC as acknowledgment, which is not readily available at the moment.

Q. This office issued summonses under Section 108 of the Customs Act, 1962, to the exporter M/s. Dynasty Global (IEC: ATMPL5558K). However, no one has appeared before this office to date. Can you explain the reason for this?

Ans. We have not been in contact with the exporter for a considerable period of time. Therefore, I am unaware of the reason for their non-appearance.

Q. During the course of the investigation, it has been observed that the goods have been overvalued. What do you have to say about this?

Ans. The valuation of the goods is determined based on the invoices submitted by the exporter. Furthermore, once the checklist is prepared, it is forwarded to the exporter for verification. Upon receiving confirmation from the exporter, the Shipping Bill is filed accordingly.

Q. In this case, did you not suspect that the proprietor/exporter might be a frontman and that someone else was the actual owner? How would they finance such activities?

Ans. No, Sir. As a Customs Broker, we always verify the exporter's credentials and conduct KYC verification as per CBLR 2018.

14/2/25

Q. Regulation 10 of the CBLR, 2018 mandates that the Customs Broker shall advise their client to comply with the provisions of the Act, other allied Acts, and the rules and regulations thereof. In case of non-compliance, the matter must be brought to the notice of the Deputy Commissioner or Assistant Commissioner of Customs, as applicable. Have you diligently followed this regulation concerning the shipment under Shipping Bill No. 3718689 dated 05.09.2023?

Ans. Yes, Sir. We verified the exporter's details through the DGFT portal as per CBLR, 2018. However, geotagged photographs of the location are not readily available. The exporter informed us that the goods covered under Shipping Bill No. 3718689 dated 05.09.2023 were procured locally for export. Accordingly, we proceeded with the filing of the Shipping Bill based on the KYC documents submitted by the exporter.

Q. Can you provide the tax invoice for the same?

Ans. No, Sir, the tax invoice is not taken by us when the Shipping Bill is filed under LUT.

Q. Has your CB firm or the exporter ever been penalized by any government agency?

Ans. To my knowledge, neither our CB firm nor the exporter has been penalized by any government agency as of this date.

Q. Do you have anything further to add regarding this case?

Ans. Sir, we would like to reiterate that we are a legitimate and compliant Customs Broker with a presence across India. We diligently follow all procedures for export shipments handled by us. We assure our full cooperation with the Customs authorities in the ongoing investigation.

The above statement of mine running into 03 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, I have been understood by the officer before signing the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400707 as per my say and as per my request. I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

The above statment of mine Running into 03 pages has been-given as my true, coreet and voluntary without any force. Threat, inducement or coercion. On my Regust. I havebeen-understood by the officer before signing the said statement has been Typed on the office computer of SIIB (X) JNCH. Nhava seva. Dist. Raigad. maha Rastra 400707 as per my say and as per my Requsst. I certify. it has been Recorded Exactly as stated by me In Response to questions Raised to me during the proceedings I therefore affix my dated signature on every page of the statement in token of having been Recorded correctly as stated by me. I have nothing more to add. statement of mine is correctly Recorded as per my say

Yadvd
14/2/25

(Yadvendra Datt Amarnath Dubey)

G card Holder, M/s. Shri Krishna Clearing & Forwarding Agency Pvt. Ltd. (11/2196)

Typed by me	Before me
Neeraj Kumar 14/02/2025	14/02/25
(Neeraj Kumar Gupta)	(Jaganpreet)
IO /SIIB(X)	SIO /SIIB(X)
JNCH, NHAVA SHEVA	JNCH, NHAVA SHEVA

आधार

भारतीय विशिष्ट ओळख प्राधिकरण
भारत सरकार
Unique Identification Authority of India
Government of India

नोंदणीक्रमांक / Enrollment No 1218/62250/46742

30/03/2013

To,
यादवेंद्र दत्त अमरनाथ दुबे
Yadvendra Datt Amarnath Dubey
D-04, Chandresh Regency
S V Road
R N P Park
Thane
Bhayander East Thane Thane
Maharashtra 401105
9322991606

Ref: 146 / 16G / 290963 / 291270 / P

SH028640216FT

आपला आधार क्रमांक / Your Aadhaar No. :

2020 1173 4286

आधार - सामान्य माणसाचा अधिकार

भारत सरकार
Government of India

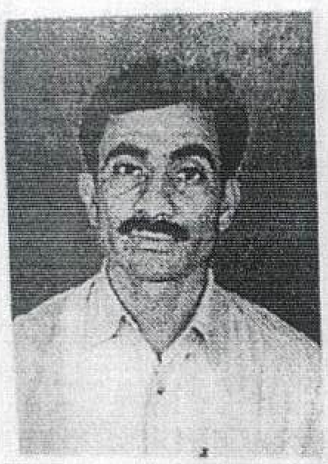
यादवेंद्र दत्त अमरनाथ दुबे
Yadvendra Datt Amarnath Dubey
जन्म वर्ष / Year of Birth : 1967
पुरुष / Male

2020 1173 4286

आधार - सामान्य माणसाचा अधिकार

स्थाई लेखा संख्या /PERMANENT ACCOUNT NUMBER

AFQPD7681D



नाम /NAME

YADVENDRADATT AMARNATH DUBEY

पिता का नाम /FATHER'S NAME

AMARNATH RAMDEV DUBEY

जन्म तिथि /DATE OF BIRTH

05-01-1967

हस्ताक्षर /SIGNATURE

आयकर आयुक्त (कम्प्यूटर केन्द्र)

Commissioner of Income-tax(Computer Operations)

INDIAN CUSTOMS EDI SYSTEM

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
GOVERNMENT OF INDIA

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Port Code	SB No		SB Date
INNSA1	3718689		05-SEP-23
IEC/Br	ATMPL5558K		0
GSTIN/TYPE	27ATMPL5558K1ZZ GSN		
CB CODE	AAXCS6757LCH001		
TYPE	INV	ITEM	CONT
Nos	1	2	0
PKG	70	G.WT KGS	3787

*SB22090920231810

PART - I - SHIPPING BILL SUMMARY

A STATUS

1.MODE	2.ASSESS	3.EXMN	4.JOBBING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRC	10.RE-EXP	11.LUT
SEA	Y	Y	N	Y	Y	N	N	N		Y

12.PORT OF LOADING	INNSA1 (Jawaharlal Nehru (Nh)	13.COUNTRY OF FINALDESTINATIO	UNITED ARAB EMIRATES
14.STATE OF ORIGIN	Maharashtra	15.PORT OF FINAL DESTINATION	AEJEA (Jebel Ali)
16.PORT OF DISCHARGE	AEJEA (Jebel Ali)	17.COUNTRY OF DISCHARGE	UNITED ARAB EMIRATES

B DECLARAN DETAILS

1.EXPORTER'S NAME & ADDRESS		7.CONSIGNEE NAME & ADDRESS	
DYNASTY GLOBAL		SHINE DAY GENERAL TRADING LLC	
R No 12 Ayub Lala Ki Chawl		Shop No.9, Souk Al Kabeer Building,	
Quarry Rd Jogeshwari West Contact N		Behind Al Reefa Medical Center P,O,Box No,241248,DUBAI	
Mumbai	2.Type Private	AE	
3. AD CODE:	0220230	8. GSTIN / TYPE	27ATMPL5558K1ZZ GSN
4.RBI WAIVER NO.& DT		9.FOREX BANK A/C NO.	01XXXXXXXXXX634
5.CB NAME	SHRI KRISHNA CLEARING AND FORWAR	10.DBK BANK A/C NO.	01XXXXXXXXXX634
6.AEO		11. IFSC NO.	BKID0000163

C.VALU SUMMA

1.FOB VALUE	2.FREIGHT	3.INSURANC	4.DISCOU	5.COM
5862175.2	24660	0	0	0
6.DEDUCTIONS	7.P/C		8.DUTY	9.CESS
0	0			

D. EX.PR.

1.DBK CLAIM	2. IGST AMT	3.CESS AMT
139680		
4.IGST VALUE	5.RODTEP AMT	6.ROSCTL AMT
	0	193708

E MANIFEST DETAILS

1.MAWB NO.	2.MAWB DT	3.HAWB NO.	4.HAWB DT	N.O.C.

4. CIN NO.	5. CIN DT.	6. CIN SITE ID
23PCEG0906238715500	06-SEP-23	INNSA1

F.INVOICE SUMMARY

1.SNO	2.INV NO.	3. INV AMT.	4.CURRENC
1	DG/004/IN/2023-2	71616	USD

G. EQUIPME DETAILS

1.CONTAINER	2.SEAL	3.DATE	4.S No

H CHALLAN DETAILS

1SR.NO	2.CHALLAN NO	3.PAYMT DT	4.AMOUNT

I. ANNEX DETAILS

1.SEAL TYPE	2.NATURE OF CARGO	3.NO. OF PACKETS	4.NO. OF CONTAINERS	5.LOOSE PACKETS
WAREHOUSE SEALED	CONTAINERISED	70	0	0

6.MARKS & NUMBERS: AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RoDTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"

J.PROCESS DETAILS

1.EVENT	2.DATE	3.TIME	4.LEO NO.	39/831
5.Submission	05-SEP-23	13:48	6.LEO Date.	09-SEP-23
5.Assessment	05-SEP-23	17:03	8.BRC Realisation Date	30-JUN-24
7.Examination	09-SEP-23	17:27		
9.LEO	09-SEP-23	18:10		

Signature Not Verified
Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 05
Date: 2023.09.09 18:41:33 IST
Reason: CUSTOMS
Location: INDIA

Glossary

A: ASSESS - Assessed, EXMN - Examined, MEIS - Merchantise Export Incentive Scheme, DBK - Drawback, ROSL - Rebate of State Levies, DEEC - Duty Exemption Entitlement Certificate, DFRC - Duty Free Replenishment Certificate,LUT - Letter of Under Taking. B: CB - Customs Broker AD Authoized Dealer , AEO - Authorized Economic Operator, UCR - Unique Customs Reference C: DISCOU - Discount, COM - Commission, P/C Packing Charges,D: EX. PR.- Export Promotions E: MAWB / HAWB - Master / House Airway Bill Number J:BRC- Bank Realisation Certificate

Scan QR Code using ICETRAK Mobile App for authentication.
Visit ICEGATE portal to verify latest version*.

Yakul

INDIAN CUSTOMS EDI SYSTEM CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA	Port Code: INNSA1	SB No: 3718689	SB Date: 05-SEP-23
	IEC/Br	ATMPL5558K	0
	GSTIN/TYPE	27ATMPL5558K1ZZ GSN	
	CB CODE	AAXCS6757LCH001	
	TYPE	INV / ITEM / CONT	
	Nos	1 / 2 / 0	
JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707	PKG	70 / G.WT KGS / 3787	* SB22090920231810

PART - II - INVOICE DETAILS

A. REF

1.S.No	2.INVOICE No. & Dt.	3.P.O.No. & Dt.	4.LoC No. & Dt	5.Contract No.&Dt	6.AD code	7.INVTERM
1	DG/004/IN/2023-2 01/09/2023				0220230	CF

B. TRANSACTION PARTIES

1.EXPORTER'S NAME & ADDRESS	2.BUYER'S NAME & ADDRESS
DYNASTY GLOBAL R No 12 Ayub Lala Ki Chawl Quarry Rd Jogeshwari West Contact N 400102	Zoya Royal Trading LLC, Shop No.18, Al Fardan Building, Textile Market, Bur Dubai, DUBAI
3.THIRD PARTY NAME & ADDRESS	**4.BUYER AEO STATUS**

C.VAL DTLS

1.INVOICE VALUE	2.FOB VALUE	3FREIGHT	4.INSURANCE	5DISCOUNT	6.COMMISON	7.DEDUCT	8.P/C	9.EXCHANGE RATE
71616 USD	71316 USD	300 USD	0	0	0	0		1 USD INR 82.2

D. ITEM DETAILS

1.ItemSNo	2.HS CD	3.DESCRIPTION	4.QUANTITY	5.UQC	6.RATE	7.VALUE(F/C)
1	62114390	LADIES KAFTAN. Alpine Ladies Kaftan with Embroideries	5760	PCS	7.5	43200
2	62114390	LADIES KAFTAN. Rayon Ladies Kaftan with Embroideries	3552	PCS	8	28416

Glossary

A: Ref - Reference P.O. - Purchase Order, LoC - Letter of Credit, AD - Authorised Dealer **C**: VAL DTLS - Valuation Details
FOB - Freight On Board, DEDUCT - Deduction , P/C - Packing Charge **D**: HS CD - Harmonized System Code, UQC - Unit Quantity Code

INVOICE (1/1)

INDIAN CUSTOMS EDI SYSTEM

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
GOVERNMENT OF INDIA

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Port Code	SB No		SB Date	
INNSA1	3718689		05-SEP-23	
IEC/Br	ATMPL5558K		0	
GSTIN/TYPE	27ATMPL5558K1ZZ GSN			
CB CODE	AAXCS6757LCH001			
TYPE	INV	ITEM	CONT	
Nos	1	2	0	
PKG	70	G.WT KGS	3787	

* SB22090920231810

PART - III - ITEM DETAILS

1INVSN	2ITEMSN	3.HS CD	4.DESCRIPTION	5.QUANTITY	6UQC	7.RATE	8VALUE(F/C)	9.FOB (INR)	10.PMV
1	1	62114390	LADIES KAFTAN. Alpine Ladies Kaftan with Embroideries	5760	PCS	7.5	43200	3536164.91	675.31

11.DUTYAMT	12.CESS RT	13CESAMT	14.DBKCLMD	15.IGSTSTAT	16. IGST VALUE	17. IGST AMOUNT	18SCHCOD
			Y	LUT			60

19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN
Drawback,and ROSCTL	5760	NOS	Maharashtra	MUMBAI

24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM
NCPTI	0 INR	GNX100	Y	Yes	N

1INVSN	2ITEMSN	3.HS CD	4.DESCRIPTION	5.QUANTITY	6UQC	7.RATE	8VALUE(F/C)	9.FOB (INR)	10.PMV
1	2	62114390	LADIES KAFTAN. Rayon Ladies Kaftan with Embroideries	3552	PCS	8	28416	2326010.29	720.33

11.DUTYAMT	12.CESS RT	13CESAMT	14.DBKCLMD	15.IGSTSTAT	16. IGST VALUE	17. IGST AMOUNT	18SCHCOD
			Y	LUT			60

19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN
Drawback,and ROSCTL	3552	NOS	Maharashtra	MUMBAI

24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM
NCPTI	0 INR	GNX100	Y	Yes	N

GLOSSARY

FOB - Freight On Board, HS CD Harmonized System Code, UQC - Unit Quantity Code, PMV - Present Market Value, CESAM - Cess Amount
IGSTSTA - IGST Payment Status, VAL - IGST Value, PAID - IGST Amount Paid, SCHCOD - Scheme Code, SQC MSR - Standard Quantity Measurement, comp - compensatory, PT Abroad - Preferential treatment Availed Abroad

Scan QR Code using ICETRAK Mobile App for authentication.
Visit ICEGATE portal to verify latest version*.

INDIAN CUSTOMS EDI SYSTEM	Port Code	SB No	SB Date
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS	INNSA1	3718689	05-SEP-23
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE	IEC/Br	ATMPL5558K	0
GOVERNMENT OF INDIA	GSTIN/TYPE	27ATMPL5558K1ZZ GSN	
	CB CODE	AAXCS6757LCH001	
	TYPE	INV / ITEM	CONT
	Nos	1 / 2	0
JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707	PKG	70 / G.WT KGS	3787

*SB22090920231810

PART - IV - EXPORT SCHEME DETAILS

OTHER ADDITIONAL INFORMATION

A. DRAWBACK & ROSL CLAIM

1.INV SNO	2.ITEM SNO	3.DBK SNO.	4.QTY/WT	5.VALUE	6.RATE	7.DBK AMT	8.STALEV	9.CENLEV	10.ROSCTL AMT
1	1	62110603B	5760	3536164.91	3	86400	58176	60115	118291
1	2	62110603B	3552	2326010.29	3	53280	35875	39542	75417

B. AA / DFIA LICENCE DETAILS

1.INV SNO	2.ITEM SNO	3.LICENCE NO	4.DESCN OF EXPORT ITEM	5.EXP SNO	6.EXPQTY	7.UQC	8.FOB VALUE
		9.SION	10.DESCN OF IMPORT ITEM	11IMP SNO	12IMPQT	13.UQC	14.INDIG / IMP

C. JOBBING DETAILS

1.BE NO	2.BE DATE	3.PORT CODE	4.DESCN OF IMPORTED GOODS	5.QTY IMP	6.QTY USED

D. SINGLE WINDOW DECLARATION

1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	ORC	DOO	482			
1	1	CHR	SQC			5760	NOS
1	1	ORC	EPT	NCPTI			
1	1	DTY	GCESS			0	INR
1	1	ORC	STO	27			
1	2	ORC	DOO	482			
1	2	CHR	SQC			3552	NOS
1	2	ORC	EPT	NCPTI			
1	2	DTY	GCESS			0	INR
1	2	ORC	STO	27			

E. SINGLE WINDOW DECLARATION - CONSTITUENTS

1.INVSN	2.ITMSNO	3.C SNO	4.NAME	5.CODE	6.PERCENTAGE	7.YIELD PCT	8.ING

F. SINGLE WINDOW DECLARATION - CONTROL

1.INVSN	2.ITMSNO	3.CONTROL TYPE	4.LOCATION	5.ST DT	6.END DT	7.RES CD	8.RES TEXT

G.SUPPORTING DOCUMENTS

1.INVSN	2.ITMSNO	3 DOCTYPCD	4. ICEGATE ID	5. IRN	6.PARTY CD	7.ISSUE PLA	8.ISS DT	9.EXP DT
0	0	934000	SKFAGENCY23	2023090500053269		UNITED ARAB	04-SEP-23	
1	0	934000	SKFAGENCY23	2023090500053265		UNITED ARAB	04-SEP-23	
1	0	271000	SKFAGENCY23	2023090500053267		UNITED ARAB	04-SEP-23	
1	0	380000	SKFAGENCY23	2023090500053266		UNITED ARAB	04-SEP-23	
1	0	105000	SKFAGENCY23	2023090500053268		UNITED ARAB	04-SEP-23	

H.INVOICE DETAILS

1.SNO	2.INVOICE NO	3.INVOICE AMOUNT	4.CURRENCY
1	DG/004/IN/2023-2	71616	USD

I.CONTAINER DETAILS

1.SNO	2.CONTAINER	3.SEAL	4.DATE

J.AR4 DETAILS

1.INVSN	2.ITMSN	3.AR4 NUMBER	4.AR4 DATE	5.COMMISSIONERATE	6.DIVISION	7.RANGE

K. THIRD PARTY DETAILS

1.INVSN	2.ITMSN	3.IEC	4. EXPORTER NAME	5. ADDRESS	6.GSTN ID AND TYPE

Glossary

INVSN - Invoice Serial Number ITMSN - Item Serial Number **A:** DBK - Drawback, ROSL - Rebate of State Levies, **B:** DFIA - Duty Free Import Authorization, EXP - Export , IMP - Import , UQC-Unit Quanity CodeFOB - Freight On Board **D:** INFO - Information CD - Code MSR - Measuremen **E:** ING - Ingredient **F :** RES CD - Result Code, RES TXT - Result Text ST DT -Start Date **G:** IRN - Image Reference Number CD - Code PLA - Pla

Scan QR Code using ICETRAK Mobile App for authentication.
Visit ICEGATE portal to verify latest version*.

INDIAN CUSTOMS EDI SYSTEM	Port Code	SB No	SB Date
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS	INNSA1	3718689	05-SEP-23
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE	IEC/Br	ATMPL5558K	0
GOVERNMENT OF INDIA	GSTIN/TYPE	27ATMPL5558K1ZZ GSN	
	CB CODE	AAXCS6757LCH001	
	TYPE	INV / ITEM / CONT	
	Nos	1 / 2 / 0	
JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707	PKG	70 / G.WT KGS / 3787	

*SB22090920231810

PART - IV - EXPORT SCHEME DETAILS

OTHER ADDITIONAL INFORMATION

L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS

1.INVSN	2.ITMSN	3.TYPE	4.MANUFACT CD	5.SOURCE STATE	6.TRANS CY	7.ADDRESS

M. RODTEP DETAILS

1.INVSN	2.ITMSN	3. QUANTITY	4. UQC	5. NO. OF UNITS	6. VALUE

N. REEXPORT DETAILS

1.INVS	2.ITMSN	3.BE SITE ID	4.BE NUMBER	5.BE DATE	6.BE INV SNO	7.BE ITEM S	8. BE QTY	9. BE UQC

Glossary

INVSN - Invoice Serial Number ITMSN - Item Serial Number **A:** DBK - Drawback, ROSL - Rebate of State Levies, **B:** DFIA - Duty Free Import Authorization, EXP - Export , IMP - Import , UQC-Unit Quanity CodeFOB - Freight On Board **D:** INFO - Information CD - Code MSR - Measuremen **E:** ING - Ingredient **F :** RES CD - Result Code, RES TXT - Result Text ST DT -Start Date **G:** IRN - Image Reference Number CD - Code PLA - Pla

Scan QR Code using ICETRAK Mobile App for authentication.
Visit ICEGATE portal to verify latest version*.

PART - V - DECLARATIONS

A. DECLARATION STATEMENT

B. AUTHORIZED SIGNATORY

DATE

AUTHORIZED SIGNATORY

CHA NAME :AAXCS6757LCH001

PLACE

Yashad