सत्यमेव जयते	सीमाशुल्कआयुक्तकाकार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II न्हावाशेवा, तालुका- उरण, जिला- रायगढ़, महाराष्ट्र-400 707. NHAVA SHEVA, TALUKA-URAN, DIST-RAIGAD, MAHARASHTRA – 400707.

F. No.:CUS/ASS/MISC/633/2024-CEAC **Date:19 .11.2025**
CUS/SIIB/MISC/883/2024 - SIIB (E) JNCH Date of Issue: 21.11.2025
SCN No.: 1348/2025-26/ADC/CEAC/NS-II/CAC/JNCH

DIN: 20251178NT000000A5AB

Show Cause Notice issued under Section 124 of Customs Act,1962

M/s Gland Pharma Ltd (IEC: 0990002110) having its RegisteredAddress at Survey No. 143-148,150 & 151 Near Gandimaisamma 'X' Roads, D.P. Pally, Dundigal, Medchal-Malkajgiri District, Hyderabad-500043, Telangana has filed Shipping bill for export of following items for total declared FOB value of Rs. 20,16,350/- under Export Promotion Scheme Code 19 (Drawback &RoDTEP) for claim of total drawback benefit of Rs. 26,213/- and RoDTEPbenefit of Rs. 16,131/-. Details of the goods covered under shipping bill are tabulated as under:

TABLE-I

Sr. No.	SB No.& Date	Description	Quantity	RITC	FOB (inrupees)	DBK (in rupees)	RoDTEP (in rupees)	IGST
1	4409436 dated 05.10.2023	Heparin InjectionBP 25000 IU/5ML, 5MLVIAL	9800nos.	30049099	20,16,350/-	26,213/-	16,131/-	LUT

2. On the basis of specific intelligence, regarding export of suspicious consignment of M/s Gland Pharma Ltd (IEC: 0990002110) covered under Shipping bill No. 4409436 dated 05.10.2023(hereinafter referred to as "Shipping Bill") **(RUD-I)** having declared items as Heparin Injection BP 25000 IU/5ML, 5ML VI AL, were put on hold i.e. Hold No.21/2022-23-SIIB(X)dated12.10.2023videF.No.SG/JNCHHold/2021-22/SIIB(X)JNCH Pt-III for examination of the same, as the declared value of the goods appeared to be mis-declared to avail illegitimate claim of drawback and other export incentives. Hence, detailed investigation was conducted. The exporter M/s Gland Pharma Ltd (IEC: 0990002110) filed the above Shipping Bill through Customs Broker M/s Far N Par (I)Pvt Ltd at JWR CFS.

3. Consequently, the subject goods pertaining to the above-mentioned Shipping Bill as mentioned in Table-I were then examined 100% under Panchanama dated 13.10.2023**(RUD-II)**in the presence of two independent Panchas, representatives of Customs broker and exporter. During the examination, the subject goods were found asdeclaredintheShippingBill,itscorrespondinginvoiceandPackinglistw.r.t.declared quantity and description. Thereafter, the goods covered under above stated Shipping Bill were handed over to the Custodian, JWR Logistics CFS for safe

सीमाशुल्कआयुक्तकाकार्यालय, एनएस-II
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F. No.:CUS/ASS/MISC/633/2024-CEAC **Date:19 .11.2025**
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custody. The goods covered under above-mentioned Shipping Bill were seized under seizure memo dated 20.10.2023 **(RUD-III)** under Section 110 of CustomsAct, 1962 on the reasonable belief that detained goods were liable for confiscation under provisions of Section 113(ia) of the Customs Act, 1962.

4. The dispute in question is the correct classification of the goods. The exporter has classifiedthegoodsunderRITC30049099.However,thecorrectclassificationofthe subject goods appears to be 30019091.A comparison of both the RITCs w.r.t. the heading description and the export incentives eligible is given below:

Table-II

Sr.No	RITC	RITCDescription	DrawbackRate Eligible	RoDTEPRate eligible
1	30049099	3004 - Medicaments (excluding goodsofheading30.02,30.05or30.06) consisting of mixed or unmixed products for therapeuticor prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or informs or packagings for retail sale 3004 90 -- Other 30049099---Other	1.20%	0.80%
2	30019091	3001 - Glands and other organs for organo therapeutic uses, dried whether or not powdered; extracts ofglandsorotherorgansorof their secretions for organo therapeutic uses; Heparin and its salts; other human or animal substances prepared for therapeutic or prohylactic uses, not elsewhere specified or included 300190--Other 30019091---Heparin&itssalts	Nil	0.50%
	ExcessiveBenefitsClaimed		**1.20%**	**0.30%**

Further, reference is invited to Volume 2 of Explanatory Notes issued by World Customs Organization. The relevant part is reproduced below:

> *"3001 - Glands and other organs for organo therapeutic uses, dried whether or not powdered;extracts of glands or other organs or of their secretions for organo therapeuticuses;Heparinanditssalts;otherhumanoranimalsubstancesprepared for therapeutic or prohylactic uses, not elsewhere specified or included.*
>
> *3001.20-Extractsofglandsorotherorgansoroftheirsecretions*
> *3001.90 - Other*
>
> *Thisheading covers:*
> *(C)**Heparin and its salts.** Heparin consists of mixture of complex organic acids (muco-polysaccharides) obtained from mammalian tissues.*

Its composition variesaccordingtotheoriginofthetissues.Heparinanditssaltsareusedchieflyi nmedicine, especially as blood anti-coagulants. ***They remain classified here whatever the degree of activity.*** *"*

In view of the above, it is clearly evident that the Heparin Injection is classifiable under CTH 30019091 and that the exporter has mis-classified the goods under CTH 30049099 to avail excess export incentives. The details of re-classification are tabulated below: -

Table-III

SBNo. &Date	Description	Declared RITC	Corrected RITC	FOB (inrupees)	DBK (inrupees)	CorrectedDBK	Excess DBK	RoDTEP (inrupees)	Corrected RoDTEP	Excess RoDTEP
440943 6dated 05.10.2 023	HeparinInjection BP 25000IU / 5ML,5MLVIAL	30049099	30019091	20,16,350/-	26,213/-	00/-	26,213/-	16,131/-	10081.86	6049.14/-

5. Further, the past exports of the exporter were scrutinized. It was found that the exporter had exported similar consignments in the past as well and claimed excess benefits that were available by mis-classifying the goods, the details of which are as below:

Table-IV

Sr. No	ShippingBill	Goods Description	RITC	FOB	Claimed Drawback @ 1.3%	Claimed RoDTEP @ 0.8%
1	3899494/01.09.2022	Heparin Injection	30049099	12143080	157860	-
2	3859814/30.08.2022	Heparin Injection	30049099	7402570.5	96233	-
3	2838611/31.07.2023	Heparin Injection	30049099	12862080	167207	102897
4	2837048/31.07.2023	Heparin Injection	30049099	13004992	169065	104040
5	3268447/18.08.2023	Heparin Injection	30049099	17763009	230919	142104
6	3251633/17.08.2023	Heparin Injection	30049099	17698180.5	230076	141585

6. Further,theexporter,videtheirletterdated25.10.2023,requestedtoreleas eofthe 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 100% FOB value of the subject goods and on submission of Bank Guarantee amounting to Rs. 6,00,000/- on 23.01.2024 **(RUD-IV).**

7. During the course of investigation, Statement of Mr. N Prabhakar Rao, General Manager – SSP & C **of M/s Gland Pharma (IEC-** 0990002110**)** was recorded under section 108 of the Customs Act, 1962 on 23.01.2024 **(RUD-V)** wherein he inter-alia stated that he is working in the capacity of General Manager, Strategic Sourcing,Planning and Commercial with the firm since 1997 and that he is authorized to sign all documentsonbehalfofthecompanybyBoardResolutiondated13.10.2017,thatS hipping Bill No 4409436 dated 05.10.2023 has been filed by them and it includes Heparin Injection BP 25000 IU/5ML, that they were aware that

Heparin and its saltswereclassifiedunder30019091,however,thatclassificationisforHeparinanditssaltsin pure form i.e. as Bulk Drug, that they have classified the goods under 30049099 since they treat the goods as medicaments which consist of Benzyl Alcohol with water for injection, that they have not mis-classified the goods, that the heading 3004 does not exclude i.e. medicaments of drug Heparin Sodium, that Heparin Sodium cannot be utilized as such and needs to be mixed with other excipients such as BenzylAlcohol and that for this very reason they had classified the goods under 30049099, that they are genuine exporters and promised cooperation in the ongoing investigation.

During the course of investigation, Statement of Mr. Manoj Narayan Khedekar, authorized representativeof M/s Far N Par (I) Pvt Ltd (CHA–11/1197)was recorded under section 108 of the CustomsAct, 1962 on 15.03.2024 **(RUD-VI)** wherein he inter- alia stated that he had been working for more than 37 years in the field and wasassociated with this Customs Broker for more than 10 years, that Shipping Bill No 4409436 dated 05.10.2023 was filed by them on behalf of the exporter, that the goods being exported under this Shipping Bill were Heparin Injection BP 25000IU/5ML, that they were aware that "Heparin and its salts" were classifiable under CTH 30019091 but that classification was for Heparin and its salts in pure form i.e. Bulk Drug, that thematter was raised to the exporter regarding classification under CTH 3001 instead of 3004, however, they insisted to file the Shipping Bill under drawback, that the discussion has happened with the exporter multiple times, since the shipment has also been exported in the past with drawback, that they are submitting communication dated 05.10.2023 that they had with the exporter where they revised the checklist and told us to file the Shipping Bill, that they agreed that since there is a separate heading under 3001, it was not classifiable under CTH 3004, that they have filed two Shipping Bills i.e. 4409436 dated 05.10.2023 and 3859814 dated 30.08.2022 on behalf of the exporter only, that they are a genuine Customs Broker withAEO certification having presence all over India, that they work diligently in case of all export shipments filed by them and that they would cooperate in the ongoing investigation.

During the course of investigation, Statement of Mr. Dattatray N Bangar, authorized representative**of M/s Shri Ramchandra ShippingAgencies Pvt Ltd (CHA–11/2296)** was recorded under section 108 of the Customs Act, 1962 on 30.05.2024 **(RUD-VII)**whereinheinter-aliastatedthathehadbeenworkingfor morethan6yearsin the field and was associated with this Customs Broker since the start of the firm, that Shipping Bill No 3899494 dated 01.09.2022, 2837048 dated 31.07.2023, 2838611 dated 31.07.2023 and 3268447 dated 18.08.2023 was filed by them on behalf of the exporter, that the goods being exported under this Shipping Bill were Heparin Injection BP 25000IU/5ML, that they were aware that "Heparin and its salts" were classifiable under CTH 30019091 but that classification was for Heparin and its salts in pure form i.e. Bulk Drug, that the Shipping Bill has been filed solely on the basis of documents provided by the exporter, that the exporter informed that they were exporting Heparin in injection form and that they were also of the view that medicaments are to classified under CTH 3004, that they filed the Shipping Bill on the basis of information provided by the exporter, that they agreed that since there is a separate heading under 3001, it was not eligible for export benefits,that they are a genuine Customs Broker, that they work diligently in case of all export shipments filed by them, that there was no mala fide intention and that they would cooperate in the ongoing investigation.

8. From the above, it is clearly evident that the exporter has mis-classified the goods to avail undue export benefits. The details of which are tabulated as below:

Table - V

Sr No	Shipping Bill	Goods Description	Declared RITC	Corrected RITC	FOB	Claimed Drawback @1.3%	Claimed RoDTEP @0.8%	Actual RoDTEP @0.5%
1.	3899494/01.09.2022	Heparin Injection	30049099	30019091	12143080	157860.04	-	-
2.	3859814/30.08.2022	Heparin Injection	30049099	30019091	7402570.5	96233.42	-	-
3.	2838611/31.07.2023	Heparin Injection	30049099	30019091	12862080	167207.04	102897	64310.40
4.	2837048/31.07.2023	Heparin Injection	30049099	30019091	13004992	169064.90	104040	65024.96
5.	3268447/18.08.2023	Heparin Injection	30049099	30019091	17763009	230919.12	142104	88815.05
6.	3251633/17.08.2023	Heparin Injection	30049099	30019091	17698180.5	230076.35	141585	88490.90
Total						1051360.87	490626	306641.31
Excess Drawback Availed						1051360.87	Excess RoDTEP Availed	183984.69

Accordingly, it appears the exporter has availed excess duty Drawback worth 1051360.87/- and excess RoDTEP worth 183984.69/- than what was available to the exporter by misclassification of the goods under CTH 30049099 instead of CTH 30019091.

Further,onperusalofthepastexportdatainrespectofthesubjectexporterinICES1.5 system, the following shipping bills have been found wherein foreign remittance has not been received as per FEMA regulation.The details of the shipping bills are as under:-

Table-VI

SBNo.	SBDate	Expected Realization Date	Drawback (INR)	FOB(INR)	FOB to be Realized(inINR)	FOBActually realized (In INR)
5578035	23-05-2013	31-05-2014	14919	745967.34	745953.75	0
5997677	18-06-2013	30-06-2014	14461	723062.03	723089.95	0
6310790	05-07-2013	31-07-2014	16335	816756.5	816756.5	0
6820685	06-08-2013	31-08-2014	83256	4162812.5	4162812.5	0
7494137	16-09-2013	30-09-2014	41939	2466974.25	2466974.25	0
7561925	20-09-2013	30-09-2014	15100	754976.63	755008	0
7631418	24-09-2013	31-10-2014	23228	1366381.25	1366381.25	0
7904380	10-10-2013	31-10-2014	22017	1295135.10	1295135.1	0
7971548	15-10-2013	31-10-2014	14268	839295.8	839295.8	0
8395852	12-11-2013	30-11-2014	38393	2258421.75	2258452.8	0
8538735	20-11-2013	30-11-2014	13024	766122.84	766106.1	0
8669759	28-11-2013	31-12-2014	8250	485317	485317	0
8670050	28-11-2013	31-12-2014	6228	366324	366324	0
8803269	05-12-2013	31-12-2014	10085	593251.75	593282.9	0
9081659	20-12-2013	31-12-2014	7406	435652.2	435652.2	0

9112740	23-12-2013	31-12-2014	9246	543868.88	543853.4	0
9570137	20-01-2014	31-01-2015	15554	914940	914940	0
3645423	02-07-2014	31-07-2015	19566	1150952	1150952	0
3888099	16-07-2014	31-07-2015	25594	1505542.95	1505572.5	0
3960268	19-07-2014	31-07-2015	8754	514912.5	514912.5	0
3960306	19-07-2014	31-07-2015	19600	1152956.25	1152986.1	0
4189525	01-08-2014	31-08-2015	16807	988632	988632	0
4231185	04-08-2014	31-08-2015	17050	1002960	1002960	0
4232524	04-08-2014	31-08-2015	27910	1641750	1641750	0
4232527	04-08-2014	31-08-2015	4186	246262.5	246262.5	0
4344802	11-08-2014	31-08-2015	8276	486800	486800	0
2408563	24-01-2018	30-11-2018	9345	623017.85	623049.4	4,77,667
9784328	21-01-2020	31-10-2020	9128	608565	608565	2,57,416
1263810	21-04-2021	31-01-2022	0	2960481.92	2960504.25	0
2955375	07-07-2021	30-04-2022	0	782632.96	782662.4	0
2955390	07-07-2021	30-04-2022	0	1862234.56	1862227.2	0
2955968	07-07-2021	30-04-2022	0	1862234.56	1862227.2	0
3397551	09-08-2022	31-05-2023	0	12429065.47	12429045.1	0
5995248	13-12-2023	30-09-2024	0	4812665	4812665	0
5995686	13-12-2023	30-09-2024	0	26033793.5	26033793.5	0
8383554	16-03-2024	31-12-2024	13638	1136520	1136520	0
Total			5,33,563	8,13,37,238.84	8,13,37,422.1	7,35,083

In view of above, in the event of non –receipt of foreign remittance in the above shipping bills, the claimed export incentive i.e. Drawback, RoDTEP&RoSCTL are liable to be demanded back from the exporter in terms of Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017 and section 28AAAread with section 28AAof the Customs Act, 1962 in terms of Notification No. 76/2021-Cus(N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 and section 28AAA read with section 28AA of the Customs Act, 1962.

9. RELEVANTPROVISIONSOFLAWAPPLICABLEINTHISCASE:-

A. TheCustomsAct,1962

i. ***Section2(30)oftheCustomsAct,1962:*** Marketpriceinrelationtoanygoodsmeans the wholesale price of the goods in the ordinary course of trade in India.

ii. ***Section 11 (1) of the Foreign Trade (Development and Regulation) Act, 1992:*** 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 export and import policy (now termed as Foreign Trade Policy) for the time being in force.

iii. ***Section 50 (2) of the Customs Act, 1962:*** The exporter of any goods, while presenting a Shipping bill or bill of export, shall at the foot thereof make and subscribe to a declaration as to the truth of its contents.

iv. ***Section 50 (3) of the CustomsAct, 1962***: The exporter who presents a shipping billor bill of export under this section shall ensure the following, namely: -

(a) Theaccuracyandcompletenessoftheinformationgiven therein;

(b) Theauthenticityandvalidityofanydocumentsupportingit;and

(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

v.Section113(i)oftheCustomsAct,1962: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.

vi.Section 113 (ia) of the Customs Act, 1962: Any goods entered for exportation under claim for drawback which do not correspond in any material particular with any informationfurnishedbytheexporterormanufacturerunderthis Actinrelationtothefixationoftherateofdrawbackunder Section75.

vi. ***Section 113 (ja) of the Customs Act, 1962:*** Any goods entered for exportation underclaimofremissionorrefundofanydutyortaxorlevytomakeawrongfulclaimi n contravention of the provisions of this Act or any other law for the time being in force;

vii. ***Section 114 (iii) of the CustomsAct, 1962:*** 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.

viii. ***Section 114AAof the CustomsAct, 1962:*** 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 documents which is false or incorrect in any material particular, in the transaction of any business for the purpose of this Act, shall be liable to a penalty not exceeding five times of the value of goods.

ix. ***[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.]

x. Section 28AAA. Recovery of duties in certain cases – (1) Where an instrument issued to a person has been obtained by him by means of—

- o collusion; or
- o willfulmis-statement;or
- o Suppression of facts,

ForthepurposesofthisActortheForeignTrade(DevelopmentandRegulation)Act,1 992 (22 of 1992), or any other law, or any scheme of the Central Government, for the time being in-force, by such person] or his agent or employee and such instrument is utilized under the provisions of this Act or the rules or regulations made or notifications issued there under, by a person other than the person to whom the instrument was issued, theduty relatable to such utilization of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued:

Provided that the action relating to recovery of duty under this section against the person to whom the instrument was issued shall be without prejudice to an action against the importer under section 28.

(xii) ***Section28AAoftheCustomsAct,1962Interestondelayedpaymentofduty-***

1. Notwithstanding anything contained in any judgment, decree, order or direction of any court, AppellateTribunalor any authority or in any other provision of thisActor the rules made there under, the person, who is liable to pay duty in accordance with theprovisionsofsection28,shall,inadditiontosuchduty,beliabletopayinterest,if any, at the rate fixed under sub-section (2), whether such payment is madevoluntarily or after determination of the duty under that section.
2. Interestatsuchratenotbelowtenpercent.Andnotexceedingthirty-six percent per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interestShallbecalculatedfromthefirstdayofthemonthsucceedingthemonthinwhichthe duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.
3. Notwithstandinganythingcontainedinsub-section(1),nointerestshallbepayable where,
   a. Thedutybecomespayableconsequenttotheissueofanorder,instructionor direction by the Board under section 151A; and
   b. such amount of duty is voluntarily paid in full, within forty-five days from the dateofissueofsuchorder,instructionordirection,withoutreservingany right to appeal against the said payment at any subsequent stage of such payment.

(xiii) ***Section 75A (2) of Customs Act, 1962:*** Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the rules made thereunder,theclaimantshall,withinaperiodoftwomonthsfromthedateofdemand,pay in addition to the said amount of drawback, interest at the rate fixed under section 28AA and the amount of interest shall be calculated for the period beginning from the date of payment of such drawback to the claimant till the date of recovery of such drawback.

B. CustomsandCentralExciseDutiesDrawbackRules,2017.

Rule17: Repaymentoferroneousorexcesspaymentofdrawbackand interest-Wherean amount of drawback and interest, if any, has been paid erroneously or the amount so paid is in excess of what the claimant is entitled to, the claimant shall, on demand by a proper officer of Customs repay the amount so paid erroneously or in excess, as the case may be, and where the claimant fails to repay the amount it shall be recovered in the manner laid down in sub-section (1) of section 142 of the Customs Act, 1962.

Rule 18 (1): Where an amount of drawback has been paid to an exporter or a person utilizedbyhim(hereinafter referred to astheclaimant) butthesaleproceedsin respectof such export goods have not been utilized by or on behalf of the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, such drawback shall, except under circumstances or conditions specified in sub-rule (5), be recovered

(xiv) ***Rule 11 of the Foreign Trade (Regulations),1993:***Stipulates that on exportation outofanycustomsportofanygoods,whetherliabletodutyornot,theownerofthesuch goods shall in the S/bill or any other documents prescribed under the CustomsAct,1962, state the value, quantity and description of such goods to the best of his knowledge and belief and certify that the quality and specifications 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 truthful declaration of such statement at the foot of such Shipping bill or any other documents.

10. Whereas,fromtheinvestigation,thefollowingfactsemergethat:

a. M/s Gland Pharma Ltd (IEC: 0990002110) having its Registered Address at Survey No. 143-148,150 & 151 Near Gandimaisamma 'X'Roads, D.P. Pally, Dundigal, Medchal-Malkajgiri District, Hyderabad- 500043, Telangana has filed Shipping bill for export of following items for total declared FOB value of Rs. 20,16,350/- under Export Promotion Scheme Code 19 (Drawback &RoDTEP) for claim of total drawback benefit of Rs. 26,213/- and RoDTEP benefit of Rs. 16,131/-.

b. The Exporter has violated the provisions of Rule 11 of the Foreign Trade (Regulations),1993inasmuch,astheydidnotmakeacorrectdeclarationofdescription, and classification of goods in the Shipping Bill filed by them to the Customs authorities.

c. 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-classification, mis-statement and suppression of facts regarding the actual description of the impugned goods, on the part of the Exporterwith mala-fide intention to claim undue export benefits not legitimately payable to them. Thus, it appeared that the said goods were attempted to be exported in violation of Section 50 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.

d. It is thus clear that the exporters had mis-declared the impugned goods in terms oftheirnature,quantity,descriptionandclassificationandattemptedtodefraudthe government by claiming undue higher amount of Drawback and thereby acted in manner which rendered the said goods liable for confiscation in terms of the provisions of sections 113(i), 113(ia) & 113(ja) of the Customs Act, 1962.

e. As the goods were attempted to be exported by mis-declaration for which confiscation is proposed.And, the drawback &Rodtep claim in the current shipping Bill as mentioned in Table-I is demanded as the goods were exported and cleared for export on furnishing of Bond for 100% value of the goods with Bank Guarantee of Rs. 6,00,000/- on 23.01.2024.

f. It further appears that the exporter M/s Gland Pharma Ltd (IEC: 0990002110) have rendered themselves liable to penalty in terms of section 114(iii) of the Customs Act, 1962 on account of mis-declaration of description & classification of the impugned goods. The exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with mala-fide intent to avail undue/excess export benefits in form of Drawback, Rodtep and other export benefits. Therefore, M/s Gland Pharma Ltd (IEC: 0990002110) also liable for penalty u/s 114AA of Customs Act, 1962 for this intentional mis-declaration.

g. As discussed above, the Exporter has claimed Drawback &RoSCTL/RoDTEP by fraud, collusion, willful misstatement or suppression of facts. Hence, it appears that the exporter M/s Gland Pharma Ltd (IEC: 0990002110) have rendered themselves liable to penalty in terms of section 114AB of the CustomsAct, 1962 on account of obtaining instrument by fraud in current shipment and past shipping bills.

11. Now, therefore M/s Gland Pharma Ltd (IEC: 0990002110) having its Registered Address at Survey No. 143-148,150 & 151 Near Gandimaisamma 'X' Roads, D.P. Pally, Dundigal, Medchal-Malkajgiri District, Hyderabad- 500043, Telangana is hereby called upon to show cause to the Additional/Joint Commissioner of Customs, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice **as to why:**

i. The goods covered under the Shipping Bill No. 4409436 dated 05.10.2023 filed by M/ s Gland Pharma Ltd (IEC: 0990002110) should not be re-classified as detailed in Table-IIIabove.Consequently,on account ofsuchmisclassificationthegoodsvalued of Rs. 20,16,350/- should not be confiscated under the provisions of Sections 113(i), 113(ia) & 113(ja) of the Customs Act, 1962.

ii. The claimed Drawback of Rs. 26,213/- and RoDTEPamount of Rs. 16,131/- covered under the Shipping Bill No. 4409436 dated 05.10.2023 should not be rejected on account of releasing the goods for export and re-determined as Drawback amount to Rs 00/- and RoDTEP amount Rs 10,081.86/-

iii. The drawback amount of Rs. 10,51,360.87/- claimed in 06 Shipping Bill mentionedat Table-V above should not be recovered on account of non-eligibility of claiming drawback along with applicable interest under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017 read with section Section 28AA of the Customs Act, 1962.

iv. The excess RoDTEP amount of Rs. 1,83,984.69/- claimed in 04 Shipping Bill mentioned at Table-V above should not be recovered on account of excess claim of RoDTEPintermsofNotificationNo.76/2021-Cus(N.T)dated23.09.2021,77/2021- Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicableinterestundersection28AAAreadwithsection28AAoftheCustoms Act, 1962 on account of mis-classification of goods.

v. Penalty should not be imposed upon the exporter M/s Gland Pharma Ltd (IEC: 0990002110) under Sections 114(iii) and 114AA of the Customs Act, 1962on account of omission on the part of the Exporter which have rendered the export goods covered under shipping bills mentioned in **Table-I** liable for confiscation under Sections 113(i), 113(ia) & 113(ja) of the Customs Act, 1962.

vi. Penalty should not be imposed upon the exporter M/s Gland Pharma Ltd (IEC: 0990002110) under Sections 114(iii) and 114AA of the Customs Act, 1962on account of omission on the part of the Exporter which have rendered the export goods mentioned in **Table-V** liable for confiscation under Sections 113(i), 113(ia) & 113(ja) of the Customs Act, 1962.

vii. Penalty should not be imposed upon the exporter M/s Gland Pharma Ltd (IEC: 0990002110) under Section 114AB of the Customs Act, 1962 on account for obtaining instrument by fraud etc in past shipping bill.

viii. The past exported goods with declared FOB value of Rs. 8,13,37,238.84/- covered under the shipping bill as mentioned in **Table-VI** on account of non- receipt of foreign remittance should not be confiscated under the provisions of Section 113(ia) & 113(ja) of the Customs Act, 1962

ix. The drawback amount of Rs. 5,33,563/- claimed in the Shipping Bill mentioned at **Table-VI** above should not be recovered on account of non-receipt of remittance and should not be demanded from the exporter along with applicable interest under Section75 and 75Aof the CustomsAct1962 read with Rule 17 &18 of the drawback Rules, 2017 read with section 28AA of the Customs Act,1962 on account of non- receipt of foreign remittance.

x. The bond should not be enforced and Bank Guarantee of Rs.6,00,000/- (Rupees Fifty Thousand Only) at the time of provisional release of the goods for export, should not be appropriated against export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

12. The aforesaid noticee is to submit their written reply within 30 days before the adjudicating authority. In their reply, they should clearly state whether they wish to be heard in person or not. In case no such request is made 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 available records without any further reference to them.

13. 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 here in above.

14. 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.

15. This show cause notice is issued without prejudice to any other action that may be taken in respect of the impugned goods and/or the persons/company mentioned in the notice, under the provisions of the Customs Act, 1962 and/or any other law for the time being in force.

17. 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.

19/11/25

रघुकिरणबी / (**BATCHALI RAGHU KIRAN**)
अपरआयुक्त / **Additional Commissioner,**
CEAC, NS-II, JNCH

To,

1. M/s. GlandPharmaLtd(IEC:0990002110)
SurveyNo.143-148,150&151NearGandimaisamma'X' Roads,
D.P.Pally,Dundigal,Medchal-MalkajgiriDistrict,
Hyderabad-500043,Telangana.

Copyto:

1. TheAdditionalCommissionerofCustoms,CEAC,NS-II,JNCH, Mumbai.
2. TheAsstt.CommissionerofCustoms,SIIB(X),JNCH
3. Supdt/CHS, JNCH for display on Notice Board.
4. OfficeCopy

Annexure–A

Sr. No.	ListofReliedUponDocuments(RUDs)
RUD-I	CopyofShippingbillNo.4409436dated05.10.2023
RUD-II	Panchanamadated13.10.2023
RUD-III	SeizureMemodated20.10.2023
RUD-IV	NOCforexportdated23.01.2024
RUD-V	CopyofStatementofMr.NPrabhakarRao,GeneralManager–SSP&COfM/sGlandPharma(IEC-0990002110)
RUD-VI	CopyofStatementofMr.ManojNarayanKhedekar,authorized representative of M/s Far N Par (I) Pvt Ltd (CHA – 11/1197)
RUD-VII	CopyofStatementofMr.DattatrayNBangar,authorizedrepresentativeof M/s Shri Ramchandra Shipping Agencies Pvt Ltd (CHA – 11/2296)

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	4409436		05-OCT-23
IEC/Br	0990002110		1
GSTIN/TYPE	36AAACG8036B1ZZ GSN		
CB CODE	AAACF3110BCH004		
TYPE	INV	ITEM	CONT
Nos	1	1	0
PKG	1	G.WT KGS	180.824

SB22051020231954

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	N	Y	N	Y	Y	Y	N	N		Y

12.PORT OF LOADING	INNSA1 (Jawaharlal Nehru (Nh)	13.COUNTRY OF FINALDESTINATIO	YEMEN, DEMOCRATIC
14.STATE OF ORIGIN	Telangana	15.PORT OF FINAL DESTINATION	YEADE (Aden)
16.PORT OF DISCHARGE	YEADE (Aden)	17.COUNTRY OF DISCHARGE	YEMEN, DEMOCRATIC

B DECLARAN DETAILS

1.EXPORTER'S NAME & ADDRESS GLAND PHARMA LTD Sy No.143 to 148, 150, 151, Dommara Qutbullapur Mandal, Medchal-Malkajg HYDERABAD 2.Type Private	7.CONSIGNEE NAME & ADDRESS WHO Sub-Office, Yemen Yemen-Aden-Khormksar-Embassies Neig hbourhood Aden, ,Yemen YE
3. AD CODE: 02400ME	8. GSTIN / TYPE 36AAACG8036B1ZZ GSN
4.RBI WAIVER NO.& DT	9.FOREX BANK A/C NO. 30XXXXXXXXX303
5.CB NAME FAR N PAR (I) PVT.LTD	10.DBK BANK A/C NO. 30XXXXXXXXX303
6.AEO	11. IFSC NO. SYNB0003049

C.VALU SUMMA

1.FOB VALUE	2.FREIGHT	3.INSURANC	4.DISCOU	5.COM
2016350	0	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
26213		
4.IGST VALUE	5.RODTEP AMT	6.ROSCTL AMT
	16131	0

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
23PCEG1005301354500	05-OCT-23	INNSA1

F.INVOICE SUMMARY

1.SNO	2.INV NO.	3. INV AMT.	4.CURRENC
1	M12417000487	24500	USD

G. EQUIPMENT 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	1	0	0

6.MARKS & NUMBERS: We intend to claim rewards RoDTEP on the export items (RoDTEP)

J.PROCESS DETAILS

1.EVENT	2.DATE	3.TIME	4.LEO NO.	39/1332
5.Submission	05-OCT-23	13:19	6.LEO Date.	05-OCT-23
5.Assessment			8.BRC Realisation Date	31-JUL-24
7.Examination	05-OCT-23	19:27		
9.LEO	05-OCT-23	19:54		

Signature valid

Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 05
Date: 2023.10.05 19:5?:50 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

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P1 = [signature] 13/10/2023   P2 — [signature] 13-10-2023

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	4409436		05-OCT-23	
IEC/Br	0990002110		1	
GSTIN/TYPE	36AAACG8036B1ZZ GSN			
CB CODE	AAACF3110BCH004			
TYPE	INV	ITEM		CONT
Nos	1	1		0
PKG	1	G.WT	KGS	180.824

SB22051020231954

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	M12417000487 07/08/2023				02400ME	FOB

B. TRANSACTION PARTIES

1.EXPORTER'S NAME & ADDRESS	2.BUYER'S NAME & ADDRESS
GLAND PHARMA LTD Sy No.143 to 148, 150, 151, Dommara Qutbullapur Mandal, Medchal-Malkajg 500043	Tridem Pharma Zac De La Masquere, 500 Rue De Iher s Escalquens, 31750 Garonne (Haute) ,France
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
24500 USD	24500 USD	0 USD	0 USD	0	0	0		1 USD INR 82.3

D. ITEM DETAILS

1.ItemSNo	2.HS CD	3.DESCRIPTION	4.QUANTITY	5.UQC	6.RATE	7.VALUE(F/C)
1	30049099	HEPARIN INJECTION BP 25000 IU/5ML,5ML VI AL	9800	NOS	2.5	24500

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

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INDIAN CUSTOMS EDI SYSTEM
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
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JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Port Code	SB No	SB Date
INNSA1	4409436	05-OCT-23
IEC/Br	0990002110	1
GSTIN/TYPE	36AAACG8036B1ZZ GSN	
CB CODE	AAACF3110BCH004	

TYPE	INV	ITEM	CONT
Nos	1	1	0
PKG	1	G.WT KGS	180.824

SB22051020231954

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	30049099	HEPARIN INJECTION BP 25000 IU/5ML,5ML VI AL	9800	NOS	2.5	24500	2016350	226.33

11.DUTYAMT	12.CESS RT	13CESAMT	14.DBKCLMD	15.IGSTSTAT	16. IGST VALUE	17. IGST AMOUNT	18SCHCOD
			Y	LUT			19

19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN
Drawback	151.564	KGS	Telangana	MEDCHAL MALKAJGIRI

24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM
GSTP	0 INR	DCX200	Y	Yes	N

INVOICE (1/1)

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

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INDIAN CUSTOMS EDI SYSTEM
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GOVERNMENT OF INDIA

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

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IEC/Br	0990002110		1
GSTIN/TYPE	36AAACG8036B1ZZ GSN		
CB CODE	AAACF3110BCH004		
TYPE	INV	ITEM	CONT
Nos	1	1	0
PKG	1	G.WT KGS	180.824

SB22051020231954

PART - IV - EXPORT SCHEME DETAILS

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	3004B	9800	2016350	1.3	26212.55	0	0	0

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	CHR	SQC			151.564	KGS
1	1	DTY	GCESS			0	INR
1	1	DTY	RDT	RODTEPY	Claimed	151.564	KGS
1	1	ORC	DOO	700			
1	1	ORC	EPT	GSTP			
1	1	ORC	STO	36			

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	165000	FARNPARMUMBAI	2023100300049861		HYDERABAD	07-AUG-23	
0	0	101EC1	FARNPARMUMBAI	2023100300049862		HYDERABAD	07-AUG-23	
0	0	003000	FARNPARMUMBAI	2023100300050052		HYDERABAD	07-AUG-23	
0	0	0530HZ	FARNPARMUMBAI	2023100300049864		HYDERABAD	07-AUG-23	
0	0	0010DC	FARNPARMUMBAI	2023100300049863		HYDERABAD	07-AUG-23	
1	0	331000	FARNPARMUMBAI	2023100500026906		TELANGANA	07-AUG-23	

H.INVOICE DETAILS

1.SNO	2.INVOICE NO	3.INVOICE AMOUNT	4.CURRENCY
1	M12417000487	24500	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

L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS

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

OTHER ADDITIONAL INFORMATION

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

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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	4409436		05-OCT-23	
IEC/Br	0990002110		1	
GSTIN/TYPE	36AAACG8036B1ZZ GSN			
CB CODE	AAACF3110BCH004			
TYPE	INV	ITEM		CONT
Nos	1	1		0
PKG	1	G.WT	KGS	180.824

SB22051020231954

PART - IV - EXPORT SCHEME DETAILS

M. RODTEP DETAILS

1.INVSN	2.ITMSN	3. QUANTITY	4. UQC	5. NO. OF UNITS	6. VALUE
1	1	151.564	KGS	1	16131

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

OTHER ADDITIONAL INFORMATION

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

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INDIAN CUSTOMS EDI SYSTEM
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GOVERNMENT OF INDIA

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

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GSTIN/TYPE	36AAACG8036B1ZZ GSN		
CB CODE	AAACF3110BCH004		
TYPE	INV	ITEM	CONT
Nos	1	1	0
PKG	1	G.WT KGS	180.824

SB22051020231954

PART - V - DECLARATIONS

A. DECLARATION STATEMENT

B. AUTHORIZED SIGNATORY

DATE

AUTHORIZED SIGNATORY

CHA NAME :AAACF3110BCH004

PLACE

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Visit ICEGATE portal to verify latest version*.

PANCHANAMA

Panchnama dated 13.10.2023 in respect of Shipping Bill No. 4409436 dated 05.10.2023 of Exporter M/s. Gland Pharma Ltd. (IEC-0990002110) drawn at JWR Logistics PVt. Ltd. CFS, Panvel-JNPT Road, Taluka Panvel, Dist. Raigad 410206.

Pancha No. 1		Pancha No. 2	
Name:	Sandip S. Kale	Name:	Sudhir Dhanumjayarao Kanniganthi
Age:	46 years	Age:	46 years
Address:	S/o Sukhdeo Kale, Near Sai Baba Mandir, 23/15, Nanda Sawant Chawl, Sai Nagar, Bhandup (East), Mumbai-400042	Address:	S/o Dhanumjayarao Kanniganthi, Plot No. B-202, CBD Belapur, Navi Mumbai- 400614
Type of ID card:	Aadhaar Card	Type of ID card:	Aadhaar Card
Number of ID card:	729479252921	Number of ID card:	393081134227
Mobile No.:	9594022485	Mobile No.:	9152324611
Occupation:	Service	Occupation:	Service

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Shri Kumar Swetank, Senior Intelligence Officer, SIIB(X), JNCH on 13.10.2023 at 1500 hrs at JWR Logistics PVt. Ltd. CFS, Panvel, Distt. Raigad, Maharashtra- 410206 to witness the examination of goods under shipping bill no. 4409436 dated 05.10.2023 pertaining to exporter M/s Gland Pharma Ltd. (IEC-0990002110). Further, the above-mentioned officer requested us to bear witness to the examination proceedings to which we both voluntarily agreed. We were present during the examination of the goods to witness the description of goods, quantity and any other declaration thereof.

Here, we were also introduced to Shri Vishal Kumar Shrivastava, Senior Intelligence officer, SIIB(X), JNCH, Shri Manoj N. Khedekar, CB having G-Card No. 1151/2019 and the authorized representative of exporter M/s Gland Pharma Ltd. (IEC-0990002110) having IEC registered address at Sy. No. 143 to 148, 150, 151, Dommara Qutbullapur Mandal, Medchal-Malkajgiri, District:-hyderabad, Telangana-500043. It we were also informed by the said Customs Officers that M/s Gland Pharma Ltd. has filed Shipping Bill No. 4409436 dated 05.10.2023 through Customs Broker M/s Far N Par (I) Pvt. Ltd. for export of their consignment.

Thereafter, we the panchas alongwith Custom Broker representative who represented the exporter and the aforesaid officers visited the Shed No. C at Reefer cargo area of Export Shed at the CFS where the goods i.e. Heparin Injection BP 14000 IU as per declaration made under Shipping Bill No. 4409436 dated 05.10.2023 were carted for examination.

We, the panchas as well as representative of Custom Broker were shown the above mentioned Shipping Bill 4409436 dated 05.10.2023, respective Export Invoice, Packing List and check list of the goods attempted to be exported. We put our dated signature on Shipping Bill, Export Invoice and Packing List of the goods as a token of having seen the same and being present during the examination.

P1 — 13/10/2023 CB — 13/10/2023 P2 — 13-10-2023

The goods mentioned in the said shipping bill were packed in 20 packages, wherein 19 packages consisted of 500 vials of Heparin Injection while 01 package contained 300 vials of the injection. In total there were 9800 vials of Heparin Injection, as declared in the respective Shipping Bill and corresponding invoice and packing list. . Each package was having the labels bearing shipping marks, Batch Number etc. The details are as under:

Shipping Bill No.	4409436 dated 05.10.2023
FOB	Rs. 2016350/-
Product Name	Heparin Injection BP 25000 IU/5ML
MFG Date	04/2023
Exp. Date	03/2026

Thereafter, in presence of us and Shri Manoj N. Khedekar, the authorized representative of exporter M/s Gland Pharma Ltd. (IEC-0990002110) all 20 packages under shipping bill number 4409436 dated 05.10.2023 were weighed. The quantity and weight of the goods was found to be as per declaration made in the Shipping Bill, Invoice and packing list.

The Panchanama running into 02 pages ended on the same place and same date i.e. on 13.10.2023 at 1600 Hrs. Panchnama was carried out in our presence and in the presence of Shri Manoj N. Khedekar, the CB & authorized representative of exporter M/s Gland Pharma Ltd.. The entire proceedings of 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, this 13th October, 2023.

13/10/2023
S.I.O./SIIB(X), JNCH
(K. Sushant)

13/10/2023
(Sandip Keebe)
Pancha-I

Pancha-II Sudhir D. Kannigantti
13.10.2023

In presence of:

13/10/2023
Manoj Khedekar
CB/ Authorised Representative of exporter

13/10/23
S.I.O/SIIB(X), JNCH
(Vitthal Shrivastava)

OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X),
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra – 400 707.
Tel No: 27244983: Fax: 27241828, 27241825.
Email Id – siibx.jnch@gov.in

आज़ादी का अमृत महोत्सव

F. No.SG/INV-78/2023-24/ SIIB(X) JNCH
DIN-20231078NT0000111B5F

Date: 20.10.2023

SEIZURE MEMO ISSUED UNDER SECTION 110 OF CUSTOMS ACT, 1962

Particulars of the goods seized from the premises of JWR Logistics Pvt. Ltd., 15-23, National highway 4B, Panvel-JNPT highway, Village Padeghar, Panvel, Maharashtra-410206, on the reasonable belief that the detained goods examined under Panchanama dated 13.10.2023, are liable for confiscation under the provisions of Section 113(ia) of the Customs Act, 1962. Hence, the said goods meant to be exported under the S/Bill No. 4409436/05.10.2023 is seized under Section 110 of the Customs Act, 1962. The particulars of the goods are as under:

S.No.	Particulars	Description
1.	Owner of the seized goods	M/s Gland Pharma Ltd. (IEC-0990002110)
2.	Declared description of the seized goods	Heparin Injection BP 25000 IU/5ML
3.	Total Declared FOB Value (INR)	2016350/-
4.	Total Claimed Drawback (INR)	26213/-
5.	Total Claimed RoDTEP (INR)	16131/-

The goods pertaining to aforesaid shipping bill is kept at JWR Logistics Pvt. Ltd. 15-23, National highway 4B, Panvel-JNPT highway, Village Padeghar, Panvel, Maharashtra-410206 and the said goods are handed over to The Manager, JWR Logistics Pvt. Ltd. for safe custody. It is directed that seized goods shall not be removed, parted with, or otherwise dealt with the goods except with the prior permission of SIIB(X), JNCH, Nhava Sheva.

20/10/2023

(Vishal Kumar Shrivastava)
SIO/SIIB(X), JNCH

To,
M/s Gland Pharma Ltd. (IEC-0990002110),
Sy No. 143 to 148, 150, 151, Dommara,
Qutbullapur Mandal, Medchal-Malkajg, Hyderabad -500043

Copy to:-
1. The Manager, JWR Logistics Pvt. Ltd., 15-23, National highway 4B, Panvel-JNPT highway, Village Padeghar, Panvel, Maharashtra-410206
2. CHA – Far and Par (I) Pvt. Ltd. (ABWFS4343PCH003)
3. DC/ Export Docks, JWR Logistics Pvt. Ltd..

O/C

Em-234801425 IN
dt 23.10.23

सीमाशुल्क आयुक्त का कार्यालय, एनएस-II
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
केंद्रीकृत निर्यात आकलन कक्ष, जवाहरलाल नेहरू सीमाशुल्क भवन
CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU CUSTOM HOUSE,
न्हावा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र- 400 707
NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707

F.No. S/6-Gen-01/Misc-313/2023-24/CEAC Date: 23.01.2024

To,
Dy. Commissioner of Customs,
JWR CFS,
JNCH, Nhava Sheva

Sir,

Sub: Provisional release of the goods for Export covered under Shipping Bill No. 4409436 dated 05.10.2023 of exporter M/s. Gland Pharma Ltd (IEC: 0990002110) - reg.

Please refer to the above mentioned subject.

The competent authority has approved the request for provisional release of the goods under subject Shipping Bill for Export on the below mentioned conditions-

1. To submit Bond of 100% FOB value of the goods.
2. To submit Bank Guarantee/ Cash Security of Rs. 6,00,000/- (Rupees Six Lakh Only).

In this regard, the Exporter M/s. Gland Pharma Ltd (IEC: 0990002110) has presented Bond of Rs. 6,51,92,081.50/- (Rupees Six Crore Fifty-One Lakh Ninety-Two Thousand Eighty-One Rupees and Fifty Paisa Only) and submitted Bank Guarantee No. 13049GPGE2401002 dated 10.01.2024 of Rs. 6,00,000/- (Rupees Six Lakh Only) issued by Canara Bank. The same has been accepted by the undersigned.

ASSTT. COMMISSIONER OF CUSTOMS NHAVA-SHEVA

Yours faithfully,
24/1

(Manoj Kumar Hessa)
Deputy Commissioner of Customs
CEAC, JNCH, NHAVA SHEVA

Copy to: 1. Dy. Commissioner of Customs, SIIB(X), JNCH, Nhava Sheva
2. Manager, JWR CFS
3. Office Copy

Statement of Shri. N. Prabhakar Rao, General Manager-SSP&C of M/s Gland Pharma Limited, recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. B-403, 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400 707 on 23.01.2024.

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In receipt of spot Summons CBIC-DIN 20231278NT000000CDF dated 28.12.2023 issued by Shri Kumar Swetank, Superintendent of Customs (P), Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. B 403 , 4th 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 on 23.01.2024. 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 N. Prabhakar Rao, aged 50 years and DOB-15.02.1974. I am residing at Flat No. House No-32-80/17, Plot No. 77, Sn129, 9th Avenue, Sainik Nagar, Ramakrishna Puram, Hyderabad, Telangana-500056. I have the personal Mobile No.9346729204, Aadhaar Card bearing No. 679255890979, PAN Card bearing No. ACYPN4991M. I have completed my MBA from Osmania university, Hyderabad. I can read, understand and write in English and Telugu. I am married and I am staying alongwith my wife and 02 children at the address mentioned above. I have a current bank account in HDFC, S.R. Nagar Branch having account number 06421050012851. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer/Cell-H as per my say.

Q. Give your brief introduction. What sort of work do you do?

Ans. My name is N. Prabhakar Rao. I am currently working in the capacity of General Manager, Strategic Sourcing, Planning and Commercial with M/s Gland Pharma Limited. I have been working with the Company since the year 1997. I have been authorised to sign all documents on behalf of the company to Customs by the Board Resolution dated 13.10.2017. I am submitting a copy of the same to you.

Q. Have the goods under Shipping bill No. 4409436 dated 05.10.2023 filed by you?

Ans. Yes the goods under Shipping bill No. 4409436 dated 05.10.2023 have been filed by us.

Q. What were the goods being exported under Shipping bill No. 4409436 dated 05.10.2023?

Ans. The goods under goods under Shipping bill No. 4409436 dated 05.10.2023 are Heparin Injection BP 25000IU/5ML.

Q. Do you know that 'Heparin and its salts' has been classified under tariff head 30019091 of the Customs Tariff Act, 1975?

Ans. Yes, we understand that' Heparin and its salts' has been classified under tariff head 30019091. However, the classification there is for Heparin and its salts in pure form i.e. as a bulk drug.

Q. Why is it that under the Shipping Bill 4409436 dated 05.10.2023 you have classified the goods i.e. Heparin Injection BP 25000IU/5ML under tariff head 30049099?

Ans. We have classified the goods since we treat them as medicaments which consist of heparin mixed with Benzyl Alcohol and water for injection.

Q. Since there is a separate heading for Heparin, have you not mis-classified the goods to avail undue export benefit in terms of drawback and RoDTEP, since Heparin is the main constituent in the goods being exported under Shipping Bill No. 4409436 dated 05.10.2023?

Ans. The goods under Shipping Bill No. 4409436 dated 05.10.2023 are not mis-classified, since it is open to us to classify injection of heparin under Medicaments. The sub- heading 3004 doesnot exclude goods i.e. medicaments of the drug Heparin Sodium. Further, it is clarified that Heparin sodium as such cannot be utilised and the same needs to be mixed with other excipients such as Benzyl Alcohol. For this very reason we have classified the goods i.e. Heparin Injection BP 25000IU/5ML under tariff head 30049099.

Q. Please provide the details of all the Shipping Bills filed by you for Heparin and its salts in the past.

Ans. I am herby submitting the details as sought by you. I am putting my dated signature on the same in token of submitting the same.

Q. Do you have anything more to say/add in this case, apart from your submission above?

Ans. We would like to say that we are genuine exporter and have not attempted to mis-classify the goods for availing any undue benefit. I would like to assert that in future, I would co-operate with the customs authorities in the ongoing investigation.

The above statement of mine running into 02 pages (serially mentioned 1 to 2) and it has been recorded correctly as per my true, correct and voluntary say and recorded as per my say without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB(X), JNCH, Nhava Sheva, District - Raigarh, Maharashtra - 400707 as per my say. I certify it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I have nothing more to add. Statement of mine is correctly recorded as per my say; I, therefore affix my dated signature on each page of the statement in token of having been recorded correctly as stated by me.

23/01/24

(N. Prabhakar Rao)
GM-SSP&C, M/s Gland Pharma Limited

Typed and Recorded by me

23/01/2024

(Kumar Swetank)
SIO /SIIB(X)
JNCH, NHAVA SHEVA

Statement of Shri. Manoj Narayan Khedekar, authorised representative of M/s Far N Par (India) Pvt. Ltd., recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. B-403, 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400 707 on 15.03.2024.

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In receipt of spot Summons CBIC-DIN- 20240278NT000000C11E dated 23.02.2024 issued by Shri Kumar Swetank, Superintendent of Customs (P), Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. B 403 , 4th 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 on 15.03.2024. 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 Manoj Narayan Khedekar, aged 53 years and DOB-17.03.1971. I am residing at Miranda Chawl, Sutar Pakhadi, Sahar Village, Ville Parle (East), Mumbai- 400099. I have the personal Mobile No. 8879448961, Aadhaar Card bearing No. 980207583687, PAN Card bearing No. ATGPK6796A and I am submitting the copies of the same as proof of my identity. I have completed my 12th Standard, from Rammohan English High School, Vile Parle (East), Mumbai. I can read, understand and write in Hindi, Marathi and English. I am married and I am staying alongwith my wife and son at the address mentioned above. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer/Cell-H as per my say.

Q. Give your brief introduction. What sort of work do you do?

Ans. We are Customs Clearing & Forwarding Company and have been working for 37 years in the field. The firm is engaged in handling import and export clearance at JNCH and ACC. I have been associated with M/s Far N Par (India) Pvt. Ltd. since the last 10 years.

Q. Have the goods under Shipping bill No. 4409436 dated 05.10.2023 filed by you on behalf of M/s Gland Pharma Ltd.?

Ans. Yes the goods under Shipping bill No. 4409436 dated 05.10.2023 have been filed by us on behalf of M/s Gland Pharma Ltd.

Q. What were the goods being exported under Shipping bill No. 4409436 dated 05.10.2023?

Ans. The goods under goods under Shipping bill No. 4409436 dated 05.10.2023 are Heparin Injection BP 25000IU/5ML.

Q. Do you know that 'Heparin and its salts' has been classified under tariff head 30019091 of the Customs Tariff Act, 1975?

Ans. Yes, we understand that 'Heparin and its salts' has been classified under tariff head 30019091. However, the classification there is for Heparin and its salts in pure form i.e. as a bulk drug.

Q. If that was the case, did you inform about the exact classification of Heparin to the exporter M/s Gland Pharma Ltd.?

Ans. We would like to submit that the matter was raised to the exporter regarding the classification of Heparin under CTH 3001 and not 3004. However, they insisted to file the Shipping Bill under the CTH 3004 with drawback. The discussion with the exporter has happened multiple times, since the shipment has also been exported in the past with drawback. I am hereby submitting the email communication dated 05.10.2023 which we had with the exporter, wherein they revised the checklist and told us to file the Shipping bill.

M. Khedekar
15/3/2024

Q. Since there is a separate heading for Heparin, has the exporter not mis-classified the goods to avail undue export benefit in terms of drawback and RoDTEP, since Heparin is the main constituent in the goods being exported under Shipping Bill No. 4409436 dated 05.10.2023?

Ans. Yes, there is a separate heading for Heparin to be classified under CTH 3001 and hence it is not eligible for drawback and the RoDTEP eligible is 0.5% instead of the claimed 0.8%. However, each time on filing of the Shipping bill we discussed with the exporter about the classification issue, but they insisted on filing the shipment under claim of drawback.

Q. Please provide the details of all the Shipping Bills filed by you on behalf of M/s Gland Pharma Ltd. for Heparin and its salts in the past.

Ans. We have filed 02 Shipping Bills on behalf of M/s Gland Pharma Ltd. for Heparin and its salts in the past wherein claim of Drawback has been made. The Shipping Bills are 3859814 dated 30.08.2022 and 4409436 dated 05.10.2023.

Q. Do you have anything more to say/add in this case, apart from your submission above?

Ans. We would like to say that we are a genuine Custom Brokers with AEO certification having presence all over India. We work diligently in case of all the export shipment filed by us. In this particular case also we tried to follow all the provisions of the Customs and Allied Acts. I would like to assert that in future, we would co-operate with the customs authorities in the ongoing investigation.

The above statement of mine running into 02 pages (serially mentioned 1 to 2) and it has been recorded correctly as per my true, correct and voluntary say and recorded as per my say without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB(X), JNCH, Nhava Sheva, District - Raigarh, Maharashtra - 400707 as per my say. I certify it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I have nothing more to add. Statement of mine is correctly recorded as per my say; I, therefore affix my dated signature on each page of the statement in token of having been recorded correctly as stated by me.

15/3/2024

(Manoj Narayan Khedekar)
Authorised representative,
M/s Far N Par (India) Pvt. Ltd.

Typed and Recorded by me

15/03/2024

(Kumar Swetank)
SIO /SIIB(X)
JNCH, NHAVA SHEVA

H

Statement of Shri. Dattatray N. Bangar, authorised representative of M/s Sri Ramchandra Shipping Agencies Pvt. Ltd., recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. B-403, 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400 707 on 30.05.2024.

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In receipt of spot Summons CBIC-DIN- 20240578NT0000666D47 dated 29.05.2024 issued by Shri Kumar Swetank, Superintendent of Customs (P), Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. B 403 , 4th 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 on 30.05.2024. 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 Dattatray N. Bangar, aged 57 years and DOB-01.09.1966. I am residing at Mirashi Mama Nagar, Chawl No.20, Roo No-14, Kanjurmarg (East), Mumbai- 400078. I have the personal Mobile No. 9702132003, Aadhaar Card bearing No. 839586937151, PAN Card bearing No. BQKPB9303C and I am submitting the copies of the same as proof of my identity. I have completed my 12th Standard, from AnnaSaheb APte College, Manchar, Pune. I can read, understand and write in Hindi, Marathi and English. I am married and I am staying alongwith my wife and son at the address mentioned above. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer/Cell-H as per my say.

Q. Give your brief introduction. What sort of work do you do?

Ans. We are Customs Clearing & Forwarding Company and have been working for 6 years in the field. The firm is engaged in handling import and export clearance at JNCH. I have been associated with M/s Sri Ramchandra Shipping Agencies Pvt. Ltd. since start of the firm.

Q. Have the goods under Shipping bill No. 3899494 dated 01.09.2022, 2837048 dated 31.07.2023, 2838611 dated 31.07.2023 and 3268447 dated 18.08.2023 filed by you on behalf of M/s Gland Pharma Ltd.?

Ans. Yes the goods under Shipping bill No. 3899494 dated 01.09.2022, 2837048 dated 31.07.2023, 2838611 dated 31.07.2023 and 3268447 dated 18.08.2023 have been filed by us on behalf of M/s Gland Pharma Ltd.

Q. What were the goods being exported under Shipping bill No. 3899494 dated 01.09.2022, 2837048 dated 31.07.2023, 2838611 dated 31.07.2023 and 3268447 dated 18.08.2023?

Ans. The goods under goods under Shipping bill No. 3899494 dated 01.09.2022, 2837048 dated 31.07.2023, 2838611 dated 31.07.2023 and 3268447 dated 18.08.2023 are Heparin Injection.

Q. Do you know that 'Heparin and its salts' has been classified under tariff head 30019091 of the Customs Tariff Act, 1975?

Ans. Yes, we understand that 'Heparin and its salts' has been classified under tariff head 30019091. However, the classification there is for Heparin and its salts in pure form i.e. as a bulk drug.

Q. If that was the case, did you inform about the exact classification of Heparin to the exporter M/s Gland Pharma Ltd.?

Ans. We would like to submit that the shipping bill have been filed solely based on the documents furnished by the exporter. Since the exporter had informed that they are exporting Heparin in injection form and we were also of the view that medicaments are to be classified under CTH 3004, hence we filed the said shipping bills as per the information received from the exporter.

Q. Since there is a separate heading for Heparin, has the exporter not mis-classified the goods to avail undue export benefit in terms of drawback and RoDTEP, since Heparin is the main constituent in the goods being exported under Shipping Bills mentioned above?

Ans. Yes, there is a separate heading for Heparin to be classified under CTH 3001 and hence it is not eligible for drawback and the RoDTEP eligible is 0.5% instead of the claimed 0.8%. However, as stated above, all these shipping bills have been filed as per the documents furnished by the exporter.

Q. Please provide the details of all the Shipping Bills filed by you on behalf of M/s Gland Pharma Ltd. for Heparin and its salts in the past.

Ans. We have filed 04 Shipping Bills on behalf of M/s Gland Pharma Ltd. for Heparin and its salts in the past wherein claim of Drawback has been made. The Shipping Bills are 3899494 dated 01.09.2022, 2837048 dated 31.07.2023, 2838611 dated 31.07.2023 and 3268447 dated 18.08.2023.

Q. Do you have anything more to say/add in this case, apart from your submission above?

Ans. We would like to say that we are a genuine Custom Brokers. We work diligently in case of all the export shipment filed by us. In this particular case also we tried to follow all the provisions of the Customs and Allied Acts. There was no malafide intention on our part. We simply filed the shipping bills as per the documents sent by the exporter. I would like to assert that in future, we would co-operate with the customs authorities in the ongoing investigation.

The above statement of mine running into 02 pages (serially mentioned 1 to 2) and it has been recorded correctly as per my true, correct and voluntary say and recorded as per my say without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB(X), JNCH, Nhava Sheva, District - Raigarh, Maharashtra - 400707 as per my say. I certify it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I have nothing more to add. Statement of mine is correctly recorded as per my say; I, therefore affix my dated signature on each page of the statement in token of having been recorded correctly as stated by me.

B950 30.5.024

(Dattatray N. Bangar)
Authorised representative,
M/s Sri Ramchandra Shipping Agencies Pvt. Ltd.

Typed and Recorded by me

(Kumar Swetank)
SIO /SIIB(X)
JNCH, NHAVA SHEVA