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
Email Id – siibx.jnch@gov.in

सत्यमेव जयते

F. No.: SG/INV-121/23-24/SIIB(X) JNCH DATE: 19.11.2025

CUS/ASS/MISC/135/2025 Dated Issue: 21.11.2025

SCN No. 1351/2025-26/ADC/CEAC/NS-II/CAC/JNCH

DIN: 20251178NT0000222BCA.

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

On the basis of specific intelligence received, it was suspected that the Exporter M/s. Global Impex (IEC-BKAPS8125B) having address at Plot No.-14B, Office No.-530, Grohitam Bldg, Sector 19, Vashi, Navi Mumbai, Thane, Maharashtra-400705 (hereinafter referred to as the 'Exporter') was attempting to export goods declared as 'Ladies Polyester Stole' (hereinafter called as 'the goods') vide Shipping Bills Nos.3213709 and 3213687, both dated 16.08.2023 **(RUD-I)**, filed through their Customs Broker M/s. Service Bureau Logistics LLP (CHA License No.11/2045) (hereinafter referred to as the 'Customs Broker'), from Nhava Sheva port. The details of the said Shipping Bills are tabulated as below:

Table- I

S/B No. & Date	Description of Goods	FOB (Rs.)	Drawback (Rs.)	RoSCTL (Rs.)	IGST
3213709/ 16.08.2023	Ladies Polyester Stole	72,82,548/-	1,96,629/-	3,45,921/-	LUT
3213687/ 16.08.2023	Ladies Polyester Stole	70,90,902/-	1,91,454/-	3,36,818/-	
	Total	**1,43,73,450/-**	**3,88,083/-**	**6,82,739/-**	

2. Examination and insertion of Alert:

The goods covered under both the Shipping Bills were put on hold by SIIB(X), JNCH and examined 100% under Panchanama on 04.09.2023 **(RUD-II)** in the presence of authorized representative of the Customs Broker wherein it was found that in both the Shipping Bills, **the goods were found to be declared correctly in terms of quantity; however, the same appears to be mis-declared in terms of classification as the correct CTH for 'Ladies Polyester Stole' should have been CTH-62143090, instead of the declared CTH- 62141090**. Further, Representative Sealed Samples (RSS) of the goods, were also drawn in triplicate, in order to ascertain the nature, composition, correct classification and valuation of the goods. Also, an alert dated 12.09.2023 was inserted in ICES system suspending IGST and other export incentives of the Exporter.

3. DYCC Report:

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
Email Id – siibx.jnch@gov.in

F. No.: SG/INV-121/23-24/SIIB(X) JNCH DATE:19.11.2025

CUS/ASS/MISC/135/2025

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

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Table- I

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2. Examination and insertion of Alert:

The goods covered under both the Shipping Bills were put on hold by SIIB(X), JNCH and examined 100% under Panchanama on 04.09.2023 **(RUD-II)** in the presence of authorized representative of the Customs Broker wherein it was found that in both the Shipping Bills, **the goods were found to be declared correctly in terms of quantity; however, the same appears to be mis-declared in terms of classification as the correct CTH for 'Ladies Polyester Stole' should have been CTH-62143090, instead of the declared CTH- 62141090.** Further, Representative Sealed Samples (RSS) of the goods, were also drawn in triplicate, in order to ascertain the nature, composition, correct classification and valuation of the goods. Also, an alert dated 12.09.2023 was inserted in ICES system suspending IGST and other export incentives of the Exporter.

3. DYCC Report:

In order to ascertain the nature, composition and correct classification of the subject goods, the Representative Sealed Samples, drawn during the Panchanama, were sent to the DYCC Lab, JNCH in response of which DYCC lab, JNCH forwarded its reports**(RUD-III)**as below-

Table- II

SB No./ Date	Description of Goods	DYCC Test Report	Date of the report
3213709/ 16.08.23	Ladies Polyester Stole	Composed of Polyester	06.10.23
3213687/ 16.08.23	Ladies Polyester Stole	Composed of Polyester	17.10.23

From the DYCC report, it was confirmed that the goods were declared correctly in terms of description; however, the same were mis-declared in terms of classification as the correct CTH for 'Ladies Polyester Stole' is CTH-62143090, instead of the declared CTH- 62141090, as stated in Para 2 above.

4. Valuation of the goods:

As there were sufficient reasons to doubt the truth or accuracy of the declared value of the subject goods, the same appeared liable to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. 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 is to be re-determined by proceeding sequentially through Rule 4 to Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

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 could not be determined under the Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

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 the 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.

The value of the impugned goods was, therefore, to be re-determined under Rule 6 of CVR (Export) Rules, 2007, using reasonable means consistent with the principles and general provisions of these rules. Accordingly, for the purpose of valuation of the goods, under this rule, Market Enquiry in the matter, in the presence of authorized representative of the Exporter, was conducted on 28.10.2023**(RUD-IV)** on the basis of the RSS, drawn during the Panchanama, the details of which are as under:

Table- III

SB No./ Date	Description of Goods	Declared Price	Market Enquiry

		(Per Pc.)	Price (Per Pc.)
3213709/ 16.08.23	Ladies Polyester Stole	Rs.159.71/-	Rs.153.84/-
3213687/ 16.08.23	Ladies Polyester Stole	Rs.159.71/-	Rs.147.34/-

The Market Enquiry revealed that that **the Exporter has inflated FOB value of the goods, in order to draw undue/excess export incentives.**

5. Re-determination of Export incentives:

As the goods have been mis-classified and mis-declared in terms of value, FOB as well as export incentives of the goods is re-determined, as below-

Table- IV

SB No./ Date	FOB (Rs.)		Drawback (Rs.)		RoSCTL (Rs.)	
	Declared	Re-determined	Declared	Re-determined	Declared	Re-determined
3213709/ 16.08.23	72,82,548	70,15,104	1,96,629	1,89,408	3,45,921	3,33,217
3213687/ 16.08.23	70,90,902	65,41,896	1,91,454	1,76,631	3,36,818	3,10,740
Total	**1,43,73,450**	**1,35,57,000**	**3,88,083**	**3,66,039**	**6,82,739**	**6,43,957**

From the above, it can be clearly observed that the exporter has attempted to avail un-due export incentivesi.e.**Drawback to the tune of Rs.22,044/- (Rupees Twenty Two Thousand Forty Four only) and RoSCTL to the tune of Rs.38,782/- (Rupees Thirty Eight Thousand Seven Hundred Eighty Two only),** by way of over-valuation of the subject goods.

6. Provisional Release:

As requested by the Exporter, an NOC dated 31.10.23 **(RUD-V)** for provisional release of the subject goods for export purpose, was given by SIIB(X), JNCH to CEAC, JNCH and accordingly, provisional release of the subject goods, in lines of re-determined FOB and export incentives (as mentioned in Table-IV above), was allowed by CEAC, JNCH vide letter dtd. 23.01.2024, after submission of Bond of Rs. 1,48,73,450/- (Rupees One Crore Forty Eight Lakh Seventy Three Thousand Four Hundred Fifty only) and Bank Guarantee of Rs.1,00,000/- (Rupees One Lakh only), by the Exporter.

7. GST Supply chain:

Letter dated 29.01.2024 and subsequent reminder letters dated 16.12.2024(Reminder-I), 08.01.2025 (Reminder-II) & 23.01.2024 (Reminder-III) were sent to the jurisdictional GST Commissionerate of the Exporter i.e.DC/SGST, Division-Raigad North, Charge- Vashi Turbhe-703, Zone-Raigad, to verify its genuineness, particularly the supply chain; however, no reply has been received from the GST office till date. Therefore, supply chain of the goods could not be verified and accordingly, a letter in this regard has been forwarded to the GST office for further investigation (if any) at their end.

8. Summons and Statements:

Neither the exporter nor his/her authorized representative has presented himself in this office till date, despite issuing multiple summons u/s 108 Customs act, 1962 for recording of the statement.

Further, statement of Shri MachhindraKhandulthape**(RUD-VI)**, G-card holder of the Custom Broker firm M/s. Service Bureau Logistics LLP (CHA License No.11/2045), was recorded under section 108 of the Customs Act, 1962, on 02.01.2025 wherein he inter-alia stated that they had obtained the KYC documents of the Exporter M/s. Global Impex (IEC-BKAPS8125B), however, did not visit and verify address of the Exporter;On being asked about the documents viz. ITR/Bank Account Statement of the Exporter etc. and documents pertaining to supply-chain of the goods viz. Tax invoices, E-way Bills etc., he stated that he do not have any such information; On being asked about BRC of the previous shipments, he said that he do not have any information regarding BRC, however, he will submit it within 02 days if the Exporter provides the same; On being asked about overvaluation of the subject goods, he stated that they just rely upon the documents provided by the Exporter; further on being asked if it was not their responsibility to know the aforesaid details, before presenting the goods for Customs clearance for export, he admitted that it was their responsibility to know such details but they could not execute it, in view of due to heavy workload and cut throat competition. Further, it is pertinent to mention that no BRC has been submitted in this office, till date.

9. Past Exports:

The past data of the Shipping Bills, filed by the exporter was retrieved from ICES 1.5 system and it was seen that the exporter has filed following Shipping Bills in the past-

Table- V

S. N.	SB No./ Date	Desc. of goods	FOB (Rs.)	DBK (Rs.)	RoSCTL (Rs.)	RoDTEP (Rs.)	IGST	BRC Amount
1.	2734993 / 26.07.23	Multiple items (Chapters-39, 40, 42, 52, 54, 58, 59, 61, 62, 63, 64, 65, 71, 82, 87, 90 & 96)	10,72,246	15,857	0	10,722	LUT	Not Realised, as per ICES 1.5 system
2.	2873664 / 01.08.23		19,10,685	43,475	28,094	21,275		
3.	3070659 / 09.08.23		21,34,540	46,833	72,383	3,344		
Total			**51,17,471**	**1,06,165**	**1,00,477**	**35,341**		

As the BRC has not been realized in any of the past shipments even after elapsing the period of 09 (Nine) months, all the export incentives, as mentioned in the 'Table-V' above, appears recoverable.

10. Financial status of the Exporter:

Financial status of the Exporter could not be examinedas the Exporter hasnot submitted copies of either ITR or Bank account statement.

11. Relevant provisions of law applicable in this case:

11.1 Customs Act, 1962:

Section 50: Entry of goods for exportation-

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

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

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

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

(a) the accuracy and completeness of the information given therein;

(b) the authenticity and validity of any document supporting it; and

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

Section 28AA: Interest on delayed payment of duty-

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

(2) Interest at such rate not below ten per cent. and not exceeding thirty-six per cent. 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 interest shall be calculated from the first day of the month succeeding the month in which the 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) Notwithstanding anything contained in sub-section (1), no interest shall be payable where-

(a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and

(b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.]

Section 28AAA: Recovery of duties in certain cases-

(1) Where an instrument issued to a person has been obtained by him by means of —

(a) collusion; or

(b) wilful mis-statement; or

(c) suppression of facts,

for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), by such person or his agent or employee and such instrument is utilised under the provisions of this Act or the rules made or notifications issued

thereunder, by a person other than the person to whom the instrument was issued, the duty relatable to such utilisation 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.

Section 75A: Interest on drawback-
(2) *Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the rules made there under, the claimant shall, within a period of two months from the date of demand, 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.*

Section 113:Confiscation of goods attempted to be improperly exported, etc.-
(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;

(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.

(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: Penalty for attempt to export goods improperly, etc.-
(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;

Section 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 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.

Section 114AB: Penalty for obtaining instrument by fraud, etc.-
Where any person has obtained any instrument by fraud, collusion, wilful misstatement or suppression of facts and such instrument has been utilised 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.

Section 114AC:Penalty for fraudulent utilisation of input tax credit for claiming refund-
Where any person has obtained any invoice by fraud, collusion, willful 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.

11.2 Customs and Central Excise Duties Drawback Rules, 2017:

Rule 17: *Repayment of erroneous or excess payment of drawback and interest. - Where an 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 :*Where an amount of drawback has been paid to an exporter or a person authorised by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such export goods have not been realised 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.*

11.3 Customs Brokers Licensing Regulations, 2018:

"10. Obligations of Customs Broker- A Customs Broker shall-
(d) advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;
(e) exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage;
(m) discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay;
(n) verify correctness of Importer Exporter Code (IEC) number, Goods and Service 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

11.4 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.*

11.5 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.*

12. Findings of the investigation:

12.1 The Exporter M/s. Global Impex (IEC-BKAPS8125B) having address at Plot No.-14B, Office No.-530, GrohitamBldg, Sector 19, Vashi, Navi Mumbai, Thane, Maharashtra-400705, filed Shipping Bills Nos.3213709 and 3213687, both dated 16.08.2023, having total declared FOB ofRs. 1,43,73,450/- (Rupees One Crore FortyThree Lakh Seventy Three Thousand Four Hundred Fifty only) through their Customs Broker M/s. Service Bureau Logistics LLP (CHA License No.11/2045), for export of goods declared as 'Ladies Polyester Stole', under CTH-62141090, claiming Drawback &RoSCTL under Export Promotion Scheme Code 60.

12.2 The goods covered under Shipping Bills Nos.3213709 and 3213687, both dated 16.08.2023, were examined under Panchanamadtd. 04.09.2023 wherein the goods were found to be declared correctly in terms of quantity; however, the same appeared to be mis-declared in terms of classification as the correctCTH of the goods i.e.'Ladies Polyester Stole' appear to be CTH-62143090instead of the declared CTH- 62141090. Further, in view of the Market Enquiry dtd. 28.10.2023, the goods appear to be mis-declared in terms of value also.

Thus, it appears that the 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 & Rule 11 of Foreign Trade (Regulation) Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities, in as much, as they did not make a correct declaration of the goods in terms of classification and value, in order to avail undue export incentives, in the Shipping Bills, filed by them to the Customs authorities, thereby, rendering the goods liable for confiscation, under section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962 and by this act and omission, the Exporter has rendered himself liable for penalty under Section 114(iii), 114AA of the Customs Act, 1962.

12.3 Therefore, on the basis of the Market Enquiry Report dtd. 28.10.2023,FOB and accordingly, export incentives of the goods, pertaining to Shipping Bills Nos.3213709 and 3213687, both dated 16.08.2023, were re-determined, as mentioned in 'Table-IV' above.

12.4 Further, the goods were allowed for provisional release for export purpose, by CEAC, JNCH vide letter dtd. 23.01.2024, after submission of Bond of Rs. 1,48,73,450/- (Rupees One Crore Forty Eight Lakh Seventy Three Thousand Four Hundred Fifty only) and Bank Guarantee of Rs.1,00,000/- (Rupees One Lakh only), by the Exporter.However, no BRC was received for the goods, even after elapsing the period of 09 (Nine) months, rendering the goods liable for confiscation, under section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962 and the Exporter liable for penalty under Section 114AB of the Customs Act, 1962.

12.5 Therefore, export incentives of the goods, pertaining to Shipping Bills Nos.3213709 and 3213687, both dated 16.08.2023, i.e. Drawback of**Rs.3,88,083/-** (Rupees Three Lakh Eighty Eight Thousand Eighty Three only), claimed by the Exporter, appears recoverable under Rule 17 & Rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 read with section 28AAA, section 75 of the Customs Act, 1962 along with applicable interest under the second proviso of section 75A and section 28AA of the Customs Act, 1962 andRoSCTLof**Rs.6,82,739/-** (Rupees Six Lakh Eighty Two

Thousand Seven Hundred Thirty Nine only), as mentioned in 'Table-I' above, appears recoverable in terms of Notification no-77/2021-Cus(N.T) dated 23.09.2021 & 25/2023-Cus(N.T) dated 01.04.2023 along with applicable interest under Section 28AA of Customs act 1962.

12.6 Genuineness of the Exporterand the supply chain could not be verified as no reply was received from the jurisdictional GST Commissionerate of the Exporter i.e. DC/SGST, Division- Raigad North, Charge- Vashi Turbhe-703, Zone-Raigad, even after sending letters and its multiple reminders, in this regard. Hence, the supply chain, in the matter appeared to be manipulated, rendering the Exporter liable for penalty under Section 114AC of the Customs act 1962. A letter in this regard, has been forwarded to the GST office for further investigation (if any), at their end.

12.7 On retrieving data from EDI 1.5 system, it was found out that in the past, the Exporter has exported goods, vide03 Shipping Bills Nos.2734993 dtd. 26.07.2023, 2873664 dtd 01.08.2023 & 3070659 dtd. 09.08.2023, as mentioned in 'Table-V' above, having total declared FOB of Rs.**51,17,471/-** (Rupees Fifty One Lakh Seventeen Thousand Four Hundred Seventy One only). Though these goods are physically not available for confiscation, the same appears liable for confiscation under Section113(ia) & 113(ja) of the Customs Act 1962 as no BRC was received against any of these 03 Shipping Bills, even after elapsing the period of 09 (Nine) months and by this act and omission, the Exporter has rendered himself liable for penalty under Section 114AB of the Customs act 1962.

12.8 Therefore,export incentives i.e.Drawback of**Rs.1,06,165/-** (Rupees One Lakh Six Thousand One Hundred SixtyFive only), availed by the Exporter, in the past 03 Shipping Bills Nos.2734993 dtd. 26.07.2023, 2873664 dtd. 01.08.2023 & 3070659 dtd. 09.08.2023, appears recoverable under Rule 17 & Rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 read with section 28AAA, section 75 of the Customs Act, 1962 along with applicable interest under the second proviso of section 75A and section 28AA of the Customs Act, 1962 and RoDTEPof**Rs.35,341/-** (Rupees Thirty Five Thousand Three Hundred Forty One only) &RoSCTLof**Rs.1,00,477/-** (Rupees One Lakh Four Hundred Seventy Seven only), as mentioned in 'Table-V' above, appears recoverable in terms of Notification no-77/2021-Cus(N.T) dated 23.09.2021 & 25/2023-Cus(N.T) dated 01.04.2023 along with applicable interest under Section 28AA of Customs act 1962.

12.9 In the instant case, as per the documents submitted by the Customs Broker, it appears that they haveobtained KYC documents of the Exporter, however, did not verify address of the Exporter. Also, theydid not advise the Exporterabout correct classification of the goods, resulting in mis-representation of the goods, as per Para 3 & 7 of JNCH P.N 75/2010 dated 28.07.2010.Thus, it appears that the Customs Broker did not discharges his duties properly and violated sections (d), (e), (m) & (n) of CBLR, 2018. The said negligence on the part of Customs Broker, has rendered the goods, liable for confiscation under the aforesaid provisions and themselves,liable for penalty under section 114(iii) and section 114AA of the Customs Act, 1962.

13. Now, therefore, the Exporter M/s. Global Impex (IEC-BKAPS8125B) having address at Plot No.-14B, Office No.-530, Grohitam Bldg., Sector 19, Vashi, Navi Mumbai, Thane, Maharashtra-400705, is hereby called upon to show cause in writing to the Addl. Commissioner of Customs, CEAC, NS-II, JNCH, Nhava-Sheva, Tal.-Uran, Dist.-Raigad, Maharashtra 400707 (the Adjudicating Authority in this case), within 30 days of the receipt of this notice as to why:-

i. The goods covered under Shipping Bills Nos.3213709 and 3213687, both dated 16.08.2023, having total declared FOB value of Rs.1,43,73,450/-(Rupees One Crore Forty Three Lakh Seventy Three Thousand Four Hundred Fifty only), should not be confiscated under Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.

ii. In the Shipping Bills Nos.3213709 and 3213687, both dated 16.08.2023, the total declared FOB of Rs.1,43,73,450/- (Rupees One Crore Forty Three Lakh Seventy Three Thousand Four Hundred Fifty only)should not be rejectedand re-determined as Rs.1,35,57,000/-(Rupees One Crore Thirty Five Lakh Fifty Seven Thousand only), under Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and accordingly, the declared Drawback of Rs.3,88,083/- (Rupees Three Lakh Eighty Eight Thousand Eighty Three only)should not be rejected and re-determined as Rs.3,66,039/- (Rupees Three Lakh Sixty Six Thousand Thirty Nine only) and the declared RoSCTLof Rs.6,82,739/- (Rupees Six Lakh Eighty Two Thousand Seven Hundred Thirty Nine only) should not be rejected and re-determined as Rs.6,43,957/-(Rupees Six Lakh Forty Three Thousand Nine Hundred Fifty Seven only),as mentioned in 'Table-IV' above.

iii. Penalty should not be imposed under Section 114(iii) and 114AA of the Customs Act 1962, for omission on the part of the Exporter which have rendered the export goods liable for confiscation under the aforesaid provisions of the Customs Act, 1962, as detailed in (i) above.

iv. Penalty should not be imposed, under Section 114AC of the Customs Act 1962, for fraudulent utilization of Input Tax Credit for claiming refund which have rendered the export goods liable for confiscation under the aforesaid provisions of the Customs Act, 1962, as detailed in (i) above

v. Penalty should not be imposed, under Section 114AB of the Customs Act 1962, as no BRC was received against the Shipping Bills Nos.3213709 and 3213687, both dated 16.08.2023, even after elapsing the period of 09 (Nine) months which have rendered the export goods liable for confiscation under the aforesaid provisions of the Customs Act, 1962, as detailed in (i) above.

vi. The goods covered under the past 03 Shipping Bills Nos.3688107, 3688124, 3688132, all dated 04.09.2023, having total declared FOB value of Rs.**51,17,471/-** (Rupees Fifty One Lakh Seventeen Thousand Four Hundred Seventy One only), should not be confiscated under Section 113(ia) and 113(ja) of the Customs Act, 1962.

vii. Export incentives i.e. Drawback of Rs.1,06,165/- (Rupees One Lakh Six Thousand One Hundred Sixty Five only), availed in the past 03 Shipping Bills Nos.2734993 dtd. 26.07.2023, 2873664 dtd. 01.08.2023 & 3070659 dtd. 09.08.2023, should not be recovered under Rule 17 & Rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 read with section 28AAA, section 75 of the Customs Act, 1962 along with applicable interest under the second proviso of section 75A and section 28AA of the Customs Act, 1962 and RoDTEP of Rs.35,341/- (Rupees Thirty Five Thousand Three Hundred Forty One only) &RoSCTL of Rs.1,00,477/-(Rupees

One Lakh Four Hundred Seventy Seven only), as mentioned in 'Table-V' above, should not recovered, in terms of Notification no-77/2021-Cus(N.T) dated 23.09.2021 & 25/2023-Cus(N.T) dated 01.04.2023 along with applicable interest under Section 28AA of Customs act 1962.

viii. Penalty should not be imposedunder Section 114AB of the Customs Act 1962, as no BRC was received against the past 03 Shipping Bills Nos.3688107, 3688124, 3688132, all dated 04.09.2023, even after elapsing the period of 09 (Nine) months which have rendered the export goods liable for confiscation under the aforesaid provisions of the Customs Act, 1962, as detailed in (v) above.

ix. Penalty should not be imposed under Section 114(iii) of the Customs Act, 1962 for omission on the part of the exporter which have rendered the export goods liable for confiscation under Section 113(i), 113(ia) & 113(ja) of the Customs Act, 1962, as detailed in (v) above.

x. Penalty should not be imposed under Section 114AA of the Customs Act, 1962 for 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 benefitsas detailed in (v) above.

xi. The Bond of Rs. 1,48,73,450/- (Rupees One Crore Forty Eight Lakh Seventy Three Thousand Four Hundred Fifty only) and Bank Guarantee of Rs.1,00,000/- (Rupees One Lakh only), submitted at the time of provisional release of the goods, should not be appropriated towards recoverable dues, applicable fine and penalty.

14. Now, therefore, the Customs Broker firm M/s. Service Bureau Logistics LLP (CHA License No.11/2045), having registered address at Flat No.-309, F-3, WP-45/47, Mint Chambers, GPO, Mint Road, Fort, Mumbai- 400001, is hereby called upon to show cause in writing to the Addl. Commissioner of Customs, CEAC, NS-II, JNCH, Nhava-Sheva, Tal.-Uran, Dist-Raigad, Maharashtra 400707 (the Adjudicating Authority in this case), within 30 days of thereceipt of this notice as to why penalty should not be imposed; under Section 114(iii) & 114AA of the Customs Act 1962, for negligence on the part of Custom Broker firm which have rendered the goods liable for confiscation under Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.

15. The Noticeesare further directed to produce all the evidence upon which they intend to rely upon in support of their defense, at the time of showing cause. The Noticee is also required to state in their written submission, as to whether they would like to be heard in person by Adjudicating Authority before the case is adjudicated. If no such request is made in their written reply or they do not appear before the adjudicating authority when the case is rosted for hearing, it will be presumed that they do not wish/ desire to be heard in person and the case shall be adjudicated accordingly based on the evidence available on record, without any further reference to them.

16. This show cause cum demand notice is issued without prejudice to any other action that may be taken against the recipients of the notice, or any other person/s concerned with the acts, commission as mentioned in this notice or any other law for the time being in force in India.

17. The Noticees are further informed that they have the option of approaching the Settlement Commission for settlement of above issues by making an application to the settlement commission.

18. The department reserves the right to issue corrigendum, supplement or amendment to this notice on the basis of further evidence found, if any.

19. The documents relied upon for the purpose of this show cause notice, are enlisted at 'Annexure-A' enclosed to this notice, copies of the same are enclosed herewith.

19/11/25

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

To,

1. M/s. Global Impex (IEC-BKAPS8125B),
   Plot No.-14B, Office No.-530,
   GrohitamBldg, Sector 19, Vashi,
   Navi Mumbai, Thane, Maharashtra-400705

2. M/s. Service Bureau Logistics LLP
   (CHA License No.11/2045),
   Flat No.-309, F-3, WP-45/47,
   Mint Chambers, GPO, Mint Road,
   Fort, Mumbai- 400001

Copy to:

1. DC/AC, SIIB(X), JNCH, Nhava Sheva
2. DC/CHS, for Notice Board
3. Office copy

ANNEXURE-A

Sr. No.	RUDs
I.	Copy of Shipping Bills Nos.3213709 and 3213687, both dated 16.08.2023
II.	Panchanama dtd. 04.09.2023
III.	DYCC Test Reports dated 06.10.2023 &17.10.2023
IV.	Market Enquiry Report dtd. 28.10.2023
V.	NOC for Provisional Release dated 31.10.2023
VI.	Statement dtd. 02.01.2025, of Shri MachhindraKhandulthape,G-card holder of the Custom Broker firm.

19. The documents relied upon for the purpose of this show cause notice, are enlisted at 'Annexure-A' enclosed to this notice, copies of the same are enclosed herewith.

Addl. Commissioner of Customs
CEAC, NS-II, JNCH

To,

1. M/s. Global Impex (IEC-BKAPS8125B),
   Plot No.-14B, Office No.-530,
   Grohitam Bldg, Sector 19, Vashi,
   Navi Mumbai, Thane, Maharashtra-400705

2. M/s. Service Bureau Logistics LLP
   (CHA License No.11/2045),
   Flat No.-309, F-3, WP-45/47,
   Mint Chambers, GPO, Mint Road,
   Fort, Mumbai- 400001

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ANNEXURE-A

Sr. No.	RUDs
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V.	NOC for Provisional Release dated 31.10.2023
VI.	Statement dtd. 02.01.2025, of Shri Machhindra Khandu Ithape, G-card holder of the Custom Broker firm.

Lab No- 812 SIIB(X) dt. 22/9/23

DOC NO: 3213687 16.08.2023

REPORT!

The sample as received is in the form of dyed woven textile (article). It is composed of filament yarns of polyester.

Total weight of the sample = 41.4gm.

As such GSM = 52.86

Sealed remnant sample returned.

P. Mano
17.10.23
MANIKANDAN P.
Chemical Assistant

M. Maity 17.10.2023
डॉ. मृत्युंजय माइति
Dr. MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory Nhava Sheva

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.
Email Id – siibx.jnch@gov.in

F.No. SG/Misc-124/2023-24/SIIB(X) JNCH Date :- .09.2023

To,

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

Sir,

Sub: Testing of Samples pertaining to Shipping Bill no: 3213709 dated 16.08.2023 filed by M/s. GLOBAL IMPEX(IEC-BKAPS8125B) -reg

Please find enclosed herewith sealed envelope of samples of below mentioned goods from the consignment pertaining to Shipping Bill no: 3213709 dated 16.08.2023 for testing purpose.

Sr.no	Shipping Bill & date	Declared description	No. of RSS
1	3213709 dated 16.08.2023	Ladies Polyester Stole	01 packet

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

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

21/9

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

SB NO 3213709 SB date 16/8/23

Lab No — 813 SIIB (X) dt. 22/9/23

Report:

The sample as received is in the form of dyed woven textile (article). It is composed of filament yarns of polyester.

Total weight of Sample = 39 g

Sealed remnant returned

Martina Devi
6/10/23

MARTINA DEVI
Chemical Assistant

T Gaut
6.10.23

Dr. T. C. TANWAR
Chemical Examiner Gr.-I
JNCH Laboratory Nhava Sheva

G-104

Market Enquiry Report of M/s. GLOBAL Impex (IEC-BKAPS8125B) conducted on 28.10.2023

As per instructions of Assistant Commissioner, SIIB(X), JNCH, the undersigned officers from SIIB (X) along with Shri Ajay Dharam Rout authorized representative of exporter and CB M/ Service Bureau Logistics LLP, conducted market survey of goods covered under Shipping Bill No. 3213709 and 3213687 both dated 16.08.2023 filed by M/s. GLOBAL Impex (IEC-BKAPS8125B). The team carried representative samples of the goods which were drawn under panchanama dt: 04.09.2023 from the aforesaid consignment covered under the said Shipping Bills during Market enquiry. Market enquiry was conducted on 28.10.2023 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 market Mumbai. The sample were opened in presence of authorized representative of exporter & CB Shri Machindra Khandu Ithape. 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	Shop 2	Shop 3	Average wholesale price (in Rs)	Value of the goods after adding 30% miscellaneous expenses in Rs./Pc.
3213709 dated:16.08.2023	Ladies Polyester stole	110	115	130	118.33	153.84
3213687 dated:16.08.2023	Ladies Polyester stole	105	115	120	113.34	147.34

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.

28/10/23

(Shri Machindra Khandu Ithape)
Representative of Exporter &
G Card holder

28/10/23
30/10/23

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

सत्यमेव जयते

आज़ादी का अमृत महोत्सव

F.No. SG/Misc-124/2023-24/SIIB(X), JNCH Date:26.10.2023

प्राप्त किया/ RECEIVED
क्रम. संख्या/ Sr. No.
07 NOV 2023
अपर आयुक्त सीमाशुल्क
ADDITIONAL COMMISSIONER OF CUSTOMS
एन.एस.II-II, जेएनसीएच JNCH.

To.

The Addl. Commissioner of Customs,

CEAC, JNCH

Respected Sir,

Sub: NOC for Provisional release of the goods covered under Shipping Bill No. 3213709 & 3213687 both dated:16.08.2023 filed by M/s. GLOBAL Impex (IEC-BKAPS8125B) - reg.

****

Please refer to abovementioned subject.

The Exporter M/s. GLOBAL Impex (IEC-BKAPS8125B) filed Shipping Bill no- 3213709 & 3213687 both dated:16.08.2023 for export of Ready-Made Garments through CHA M/sService Bureau Logistics LLP. On the basis of NCTC Alert, the consignments covered under the aforesaid shipping bill was put on hold and examined under Panchnama on 04.09.2023.

Further investigation in the said matter is under progress. Meanwhile, the exporter vide letter dated 05.10.2023 has requested for provisional release of the goods for export purpose. The details of the said shipping bills are as under:-

Sl. NO.	Shipping Bill No.	FOB (in INR)	Drawback (INR)	ROSCTL Amount	RODTEP (INR)	IGST (INR)
1.	3213709 dated:16.08.2023	7282548	196628.8	345921	0	LUT
2.	3213687 dated:16.08.2023	7090902	191454.35	336818	0	LUT

Market enquiry was conducted on 28.10.2023 and based on the market enquiry the re-determined value is as follows

Sl. NO.	Shipping Bill No.	Goods Description	FOB (in INR)	Drawback (INR)	ROSCTL Amount	Re-determined FOB(in INR)	Re-determined Drawback (in INR)	Re-determined ROSCTL (in INR)

1.	3213709 dated:16 .08.2023	Ladies polyester stole	7282548	196628.8	345921	7015104	189407.81	333217.41
2.	3213687 dated:16 .08.2023	Ladies polyester stole	7090902	191454.35	336818	6364296	171836	302304.2

This office has no objection for provisional release of the said consignment covered under Shipping bill no. 3213709 & 3213687 both dated:16.08.2023 with applicable Bond and BG.

It is further to add that NCTC in its alert email has raised seven Red Flags for this Shipping Bill, and the same areas under: -

1. The exporter is a new exporter, who has shown a sudden spurt, and filed multiple shipping bills on the same day.
2. The exporter is indicating port hopping from Mauritius to UAE as well as commodity hopping.
3. The supply chain of the exporter is non-existent, as discussed above.
4. High value of export benefits have been claimed.
5. The commodity being exported is risky and the county of destination is also risky.
6. Further, assorted items are being exported which increases the chances of concealment in the consignment.
7. As the commodity being exported is risky and the supply chain is dubious, there is high possibility of mis-declaration, mis-classification, concealment and overvaluation to avail undue export benefits.

This issues with the approval of the Joint Commissioner of Customs, SIIB(X), JNCH.

Yours faithfully,

31/10/23

(Jay M Shah)

Asst. Commissioner ofCustoms,

SIIB(X)/JNCH.

Encl:- Copy of shipping bills, packing list, copy of Panchnama

Panchanama dated 04.09.2023 drawn at M/s. Gateway Distriparks Limited CFS, Tal - Uran, Dist. - Raigad, 400707, for the examination of the goods to be exported vide Shipping Bills No. 3213709 & 3213687 both dated:16.08.2023 filed by Customs Broker M/s. Service Bureau Logistics LLP on behalf of M/s. GLOBAL Impex (IEC-BKAPS8125B).

Pancha-I :

Name	Sachin Nandkumar Kadam
Age	39
Occupation	Pvt Job.
Address.	Room-02, Jai Ganesh CHS, Near Akashganga Complex, 2nd Rabodi, Thane west, Maharastra-400601
Mobile No.	9820512836
Adhaar No.	9391 6563 5060

Pancha-II:

Name	Gorakshnath Ananda Gunjal
Age	40
Occupation	Pvt Job.
Address.	Plot-91, Keshav Kunj Flat No: 202, Panvel, Taloja Road. Foodland Company, Nawade Ambe Tarf, Raigad-410208
Mobile No.	9820160871
Adhaar No.	2641 1198 3105

We, the above mentioned Panchas were called upon by a person who introduced himself as Shri. T. Sumanth Gupta, by showing his Identity Card, as Intelligence Officer, SIIB(X), JNCH on 04.09.2023 at 1150 HRS. at GDL CFS, (Nhava sheva). Further, we were introduced to Shri Bharat P Gupta, SIO/SIIB(X), JNCH and Shri Ajay Kumar Meena, SIO/ SIIB(X), JNCH, by showing their Identity Cards and Shri Ajay Dharam Rout who introduced himself by showing his G-card (Card No.: 411/2020) as authorized representative of Customs Broker M/s Service Bureau Logistics LLP. The officer informed us, the panchas that they intend to examine the goods covered under the shipping bills no. 3213709 & 3213687 both dated: 16.08.2023.

P, Keulu 04.09.23

Pr 04/9/23

We, the panchas were shown the Hold letter No. 145/2022-23/SIIB(X) dtd. 22.08.2023 vide F. No.SG/Misc-101/2021-22/SIIB(X) JNCH signed by Assistant Commissioner of Customs, SIIB(X), JNCH regarding hold of Shipping Bill No. 3213709 & 3213687 both dated:16.08.2023 filed by M/s GLOBAL Impex (IEC-BKAPS8125B) through their authorized Customs Broker M/s. Service Bureau Logistics LLP. We were also shown the above mentioned shipping bill, invoice and packing list for the goods to be exported. We have put our dated signatures on the aforementioned documents as a token of having seen the same. Further, the above mentioned officers requested us to bear witness to the examination proceedings to which we both voluntarily agreed. The details of the said shipping bills were tabulated as below:

S/B No./ Date	Description	No. of pcs	FOB (INR)	IGST (INR)	RODTEP	DBK Amount	ROSCTL Amount
3213709 dated:16.08.2023	Ladies Polyester stole	45600	7282548	LUT	0	196628.8	345921
3213687 dated:16.08.2023	Ladies Polyester stole	44400	7090902	LUT	0	191454.35	336818

Thereafter, the officers along with the representative of Customs Broker and we, the panchas, proceeded to export shed no 02, location 'K3 , K4' where the item/goods covered in the said shipping bills were placed. The goods were found to be packed in cartons. The total number of packages were counted and it was found that there were a total of 74 cartons for Shipping Bill No. 3213687 dtd. 16.08.2023 and 76 cartons for Shipping Bill No. 3213709 dtd. 16.08.2023. The officers then requested the authorized representative of Customs Broker to open all the cartons one after the other. Further, the goods were found to be individually packed in plastic covers upon opening the cartons. The officers then started the examination of the goods covered under above mentioned S/bill systematically in our presence and in the presence of representative of CHA. The observations of the examination are as follows:

1) Each carton contained 10 bundles and each bundle had 05 packets with each packet containing 12 pieces of goods packed individually
2) The quantity of goods covered under the said S/Bills was found as per packing list

P1 Keuly 04.09.23

P2 04/9/23

The officers informed us that they have to draw representative samples in triplicate from the goods examination for further investigation. Therefore, representative samples in triplicate numbers of the said 02 shipping bills were drawn by the officers in our presence. The samples were then placed in six green color envelopes bearings details such as exporter name, IEC, Customs Broker name, Shipping Bill and date. The six envelopes containing representative samples were sealed by Customs Lac Seal and we the punchas signed on the said envelopes as a token of having witness.

The goods were re-packed in the same packages and kept at the same place i.e., at shed No.02 Location 'K3, K4' of GDL CFS, Tal - Uran, Dist. - Raigad, 400707, in presence of us, the panchas and in presence of the authorized representative of Custom Broker. The goods were handed over to the custodian i.e. M/s GDL CFS for safekeeping of the goods. The custodian was directed not to deal with goods in any manner without the written approval of SIIB(X), JNCH.

The above said proceedings that started from 1150 HRS on 04.09.2023 concluded at 1530 HRS on the same day i.e. 04.09.2023 and at the same place. No religious sentiments were hurt. No untoward incident happened during the course of panchnama. The panchnama was concluded in a peaceful manner and no damage was caused either to goods or any property during the course of panchnama and nothing was taken from the above goods other than 03 sets of samples from both the shipping bills. One set (one sample from each S/Bill) of RSS was handed over to the authorized representative of Customs Broker in our presence. The panchnama was typed and printed in the Customs office located in the CFS in our presence. The panchnama running into 03 pages has been explained to us in Hindi as well and therefore, we find it to be correctly recorded and typed as per our say. We have put our dated signature on each page of this panchnama dated 04.09.2023 as a token of being present during the examination.

Drawn by me (as per Panchas say), on 04th day of September, 2023.

04/09/2023

I.O./SIIB(X), JNCH

04/09/2023
4111/2020
Agay Rane

CB/Authorized Representative

Kalen
04.09.23

Pancha-I
Sachin Kadam

4/9/23

Pancha-II
Gorakh. A. Gujral

ANNEXURE - C

Reference No : **84** Reference Date : **14/08/2023**

Details to be entered by examining offers when export goods are brought for examination

1. Shipping Bill No. & Date : **3213709** **16/08/2023**
2. (a) Vessel Name :
   (b) Shipping Line :
   (c) Rotation No. & Date :
   (d) Steamer Agent Name :

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

3. Frieight & Insurance Charges
   (i) Frieight :
   (ii) Insurance :
4. Total No.of Packages : **76**
5. Type of Packages : **CTN**
6. Numbers Marked on packages : **451-526**
7. Gross weight **(KGS)** : **2318.000**
8. Net weight **(KGS)** : **2090.000**
9. Container Particulars :

Container No	Size	Seal No	Seal Date

10. Name of Sealing Agency :
    Whether factory Stuffed : *No*
    (i) If yes, Whether sample Accompanied :
    (ii) Factory Name & Address :
11. Details of any other document containing examination details by Central Excise Office

ARE1 No	ARE1 Date	Commissionerate	Division	Range

I/We Declare that the particulars given herein are true and correct.

Name of the Exporter/CHA : **SERVICE BUREAU LOGISTICS LLP**
ID No. of authorised Signatory of CHA :
Dated :

Goods Arrived. Verified the number of :

Packages and marks and Numbers there on and found to be as declared. :

Name of the Examining officer :

Signature the Examining officer :

Notes :
For factory/CFS stuffed containers, gross weight given in Sl.No. 9 should be exclusive of the weight of the container.
Extra sheets may be attached, if neccessary.

04/09/23

04/9/23

CHA No: **ACMFS4298LCH001**

SERVICE BUREAU LOGISTICS LLP

INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Page# **1 to 2**

Print on 16/08/2023 12:24:03

Job No.: **0000084** Date: **14/08/2023** S/B No.: **3213709** Date: **16/08/2023** Loading Port: **INNSA1** State of Origin: **MAHARASHTRA**

Exporter's Name
IEC No. (0) BKAPS8125B PAN:BKAPS8125B
GLOBAL IMPEX
OFFICE NO.530,GROHITAM PREMISESCH PLOT NO-14B,SECTOR-19,VASHI
NAVI MUMBAI MAHARASHTRA
GSTN Type :GSN GSTN No : 27BKAPS8125B1ZB

Consignee's Name
ALMARKAZ ALAWAL GENERAL TRADING LLC
Office No. 606-372, Bayan Business Center,
Dubai Investment Park First, Dubai UAE
UNITED ARAB EMIRATES

Port of Loading (INNSA1) : **Nhava Sheva Sea**
Country of Final Dest. (AE) : **UNITED ARAB EMIRATES**
Port of Final Dest. (AEJEA) : **JEBEL ALI**
Port of Discharge (AEJEA) : **JEBEL ALI**
Country of Discharge (AE) : **UNITED ARAB EMIRATES**
Nature of Cargo : **P**
Rotation No :
Marks & No(s). : AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RoDTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"

No of Packages : **76**
Loose Packets. :
Type of Packages : **CTN**
Net Weight (KGS) : **2090.000**
Gross Weight (KGS) : **2318.000**
No. of Containers : **0**

Forex Bank Acc : .
FOB Value (Rs.) : **7282548.00**
ST / Excise Regn. :
Authorised Dealer Code : **0410002**
I.F.S. Code : **YESB0000213**

RBI Waiver No :
RODTEP Amount :
Drawback Account No :
DBK Amount : **196628.80**
F ROSCTL Amount : **345921.00**

Invoice Details Serial No : **1**
Invoice Value : **88920.00 (Rs. 7282548.00)**
FOB Value : **88920.00 (Rs. 7282548.00)**
Invoice No. : **GI/004/23-24**
Nature of Contract : **FOB**
Contract No. :
Third Party :

DBK Value (Rs.) : **196628.80**
Currency of Invoice : **USD**
Invoice Date : **14/08/2023**
Exchange Rate : **USD 1 = Rs. 81.90**
Contract Date :

	Rate	Currency	Amount
Insurance			
Freight			
Discount			
Commission			
Other Deduction			
Packing Charges			

Buyer's Name and Address
NOOR AL MARHABA TEXTILES TRADING LLC
P O BOX 41424 U.A.E

Nature of Payment : **DA**
Period of Payment : **180 Days**

RECEIVED 76 PKGS SHED NO. 02
BAY NO. K4 S/BILL NO. 3213709
16/08
GDL SURVEYOR

VINOD S. BANDA
Marine Services Pvt. Ltd.

SAGAR PATIL
Jr. Executive Operation
Gateway Distriparks Ltd.

SL No	RITC Code / Quantity / Scheme Description / Manufacturer Details / Transit Country	Item Description / Units / Source State	Rate	Per / HAWB	Units / TotalPkg	IGSTPymt	Total Value(FC) / Declared PMV(INR) / Tax.Value	FOB Value(INR) / Accepted PMV(INR) / Tax Amount	Scheme Reward / End Use
1	62141090 45600 Drawback,and ROSCTL	LADIES POLYESTER STOLE PCS	1.95	Per 1	PCS		88920.00 175.68	7282548.00 8010802.80	60 YES
#				0	LUT Tax Value : 0.00 IGST Amt : 0.00		0	0.00 7282548.00 8010802.80	GNX100

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	62140103B	0.00	2.70	0.00	12.00	45600.000	196628.80

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	62140103B	2.65	10.80	2.10	8.60	45600.000	192987.52	152933.51	345921.03

Packages Details

Packages From	Packages To	Kind Package
451	526	CTN

05/09/23 05/09/23 04/9/23 04/9/23

SERVICE BUREAU LOGISTICS LLP

INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: **0000084** Date: **14/08/2023** S/B No.: **3213709** Date: **16/08/2023** Loading Port: **INNSA1** State of Origin: **MAHARASHTRA**

Packages From Packages To Kind Package

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	45600 NOS	NILL		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI	
			0.00	0.00	0.00				

Supporting Documents Details

Inv No / Item No / IRN No / DRN No / Document Type Description / Place of Issue / Issue Date / Expiry Date
Document Issuer Party Name / Document Issuer Party Address
Document Beneficiary Name / Document Beneficiary Address

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
1	1	2023081600024457	GI/004/23-24	271000 Packing list	United Arab Emirates	14/08/2023	
ALMARKAZ ALAWAL GENERAL TRADING LLC			Office No. 606-372, Bayan Business Center, Dubai Investment Park First, Dubai UAE				
GLOBAL IMPEX			OFFICE NO.530,GROHITAM PREMISES CH PLOT NO-14B,SECTOR-19,VASHI NAVI MUMBAI MAHARASHTRA				
1	1	2023081600024458	GI/004/23-24	380000 Commercial Invoice	United Arab Emirates	14/08/2023	
ALMARKAZ ALAWAL GENERAL TRADING LLC			Office No. 606-372, Bayan Business Center, Dubai Investment Park First, Dubai UAE				
GLOBAL IMPEX			OFFICE NO.530,GROHITAM PREMISES CH PLOT NO-14B,SECTOR-19,VASHI NAVI MUMBAI MAHARASHTRA				

Statement Details

Inv/Item Sn	Code	Title
1/1,	DEC-RS001	I/We GLOBAL IMPEX holder of IEC No BKAPS8125B, 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 04/09/23 04.09.23 P2 04/9/23 04/9/23

COMMERCIAL / TAX INVOICE

SUPPLY MEANT FOR EXPORT UNDER LETTER OF UNDERTAKING / BOND WITHOUT PAYMENT OF INTEGRATED TAX [IGST]

Exporter **GLOBAL IMPEX** OFFICE NO-530, Grohitam Premises CH PLOT NO-14B, SECTOR-19, VASHI NAVI MUMBAI	Inv No. GI/004/23-24 Date: 14.08.2023 IEC No. BKAPS8125B PAN : BKAPS8125B GSTIN: 27BKAPS8125B1ZB Purchase Order No. : Other Reference (S) ARN:
Consignee **ALMARKAZ ALAWAL GENERAL TRADING LLC,** Office No. 606-372, Bayan Business Center, Dubai Investment Park First, Dubai Investment Park First, Dubai UAE almarkazalawalgtllc@gmail.com Mobile No.+971 52 436 5067	**Buyer if other than consignee** NOOR AL MARHABA TEXTILES TRADING LLC P O BOX.41424 UAE
Port of Discharge: JEBEL ALI Final Destination: JEBEL ALI Pre-Carriage By: Truck Place of Receipt by pre-carrier: NHAVA SHEVA Vessel / Flight No. PORT OF LOADING: NHAVA SHEVA	**Country Of Origin**: India Country of Final Destination: U.A.E Terms Of Delivery Of Goods : FOB, BY SEA Terms Of Payment: DA 180 DAYS

MARKS & C NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	UNDER LUT	TOTAL AMOUNT INR
A.S 451 TO 526	LADIES POLYESTER STOLE	62141090	45600	1.95	88920.00	7282548.00	0.00	7282548.00
					88920.00	7282548.00	0.00	7282548.00

Amount Chargeable In Words (In USD):

PKGS	76
GR.WT	2318.00
NT. WT	2090.00

Declaration
We intend to claim rewards under Remission of Duties Taxes on Export Products (RoDTEP)Scheme

Declaration
We declare that the invoice shoe the actual price of the goods Description and all the particulars are true and corret

FOR GLOBAL IMPEX

AUTHORISED SIGNATORY

P1 Kuln 04/09/23
Kuln 04.09.23
P2 04/9/23
04/9/23

DETAILED PACKING LIST ANNEXURE TO GI/004/23-24			
C/NOS	ITEMS	QUANTITY	MARKA
451	LADIES POLYESTER STOLE	600	A . S
452	LADIES POLYESTER STOLE	600	A . S
453	LADIES POLYESTER STOLE	600	A . S
454	LADIES POLYESTER STOLE	600	A . S
455	LADIES POLYESTER STOLE	600	A . S
456	LADIES POLYESTER STOLE	600	A . S
457	LADIES POLYESTER STOLE	600	A . S
458	LADIES POLYESTER STOLE	600	A . S
459	LADIES POLYESTER STOLE	600	A . S
460	LADIES POLYESTER STOLE	600	A . S
461	LADIES POLYESTER STOLE	600	A . S
462	LADIES POLYESTER STOLE	600	A . S
463	LADIES POLYESTER STOLE	600	A . S
464	LADIES POLYESTER STOLE	600	A . S
465	LADIES POLYESTER STOLE	600	A . S
466	LADIES POLYESTER STOLE	600	A . S
467	LADIES POLYESTER STOLE	600	A . S
468	LADIES POLYESTER STOLE	600	A . S
469	LADIES POLYESTER STOLE	600	A . S
470	LADIES POLYESTER STOLE	600	A . S
471	LADIES POLYESTER STOLE	600	A . S
472	LADIES POLYESTER STOLE	600	A . S
473	LADIES POLYESTER STOLE	600	A . S
474	LADIES POLYESTER STOLE	600	A . S
475	LADIES POLYESTER STOLE	600	A . S
476	LADIES POLYESTER STOLE	600	A . S
477	LADIES POLYESTER STOLE	600	A . S
478	LADIES POLYESTER STOLE	600	A . S
479	LADIES POLYESTER STOLE	600	A . S
480	LADIES POLYESTER STOLE	600	A . S
481	LADIES POLYESTER STOLE	600	A . S
482	LADIES POLYESTER STOLE	600	A . S
483	LADIES POLYESTER STOLE	600	A . S
484	LADIES POLYESTER STOLE	600	A . S
485	LADIES POLYESTER STOLE	600	A . S
486	LADIES POLYESTER STOLE	600	A . S
487	LADIES POLYESTER STOLE	600	A . S
488	LADIES POLYESTER STOLE	600	A . S
489	LADIES POLYESTER STOLE	600	A . S
490	LADIES POLYESTER STOLE	600	A . S
491	LADIES POLYESTER STOLE	600	A . S
492	LADIES POLYESTER STOLE	600	A . S
493	LADIES POLYESTER STOLE	600	A . S
494	LADIES POLYESTER STOLE	600	A . S

P1 04/09/23 P2 04/9/23 04/9/23

495	LADIES POLYESTER STOLE	600	A . S
496	LADIES POLYESTER STOLE	600	A . S
497	LADIES POLYESTER STOLE	600	A . S
498	LADIES POLYESTER STOLE	600	A . S
499	LADIES POLYESTER STOLE	600	A . S
500	LADIES POLYESTER STOLE	600	A . S
501	LADIES POLYESTER STOLE	600	A . S
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512	LADIES POLYESTER STOLE	600	A . S
513	LADIES POLYESTER STOLE	600	A . S
514	LADIES POLYESTER STOLE	600	A . S
515	LADIES POLYESTER STOLE	600	A . S
516	LADIES POLYESTER STOLE	600	A . S
517	LADIES POLYESTER STOLE	600	A . S
518	LADIES POLYESTER STOLE	600	A . S
519	LADIES POLYESTER STOLE	600	A . S
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521	LADIES POLYESTER STOLE	600	A . S
522	LADIES POLYESTER STOLE	600	A . S
523	LADIES POLYESTER STOLE	600	A . S
524	LADIES POLYESTER STOLE	600	A . S
525	LADIES POLYESTER STOLE	600	A . S
526	LADIES POLYESTER STOLE	600	A . S
76		**45600**	

GR WT:2318 NT. WT:2090		FOR GLOBAL IMPEX AUTHORISED SIGNATORY

25

ANNEXURE - C

Reference No : **83**

Reference Date : **14/08/2023**

Details to be entered by examining offers when export goods are brought for examination

1. Shipping Bill No. & Date : **3213687** **16/08/2023**
2. (a) Vessel Name :
   (b) Shipping Line :
   (c) Rotation No. & Date :
   (d) Steamer Agent Name :

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

3. Frieight & Insurance Charges
   (i) Frieight :
   (ii) Insurance :
4. Total No.of Packages : **74**
5. Type of Packages : **CTN**
6. Numbers Marked on packages : **527-600**
7. Gross weight **(KGS)** : **2257.000**
8. Net weight **(KGS)** : **2035.000**
9. Container Particulars :

Container No	Size	Seal No	Seal Date

10. Name of Sealing Agency :
    Whether factory Stuffed : **No**
    (i) If yes, Whether sample Accompanied :
    (ii) Factory Name & Address :
11. Details of any other document containing examination details by Central Excise Office

ARE1 No	ARE1 Date	Commissionerate	Division	Range

I/We Declare that the particulars given herein are true and correct.

Name of the Exporter/CHA : **SERVICE BUREAU LOGISTICS LLP**
ID No. of authorised Signatory of CHA :
Dated :

Goods Arrived. Verified the number of :

Packages and marks and Numbers there on and found to be as declared. :

Name of the Examining officer :

Signature the Examining officer :

Notes :
For factory/CFS stuffed containers, gross weight given in Sl.No. 9 should be exclusive of the weight of the container.
Extra sheets may be attached, if neccessary.

04/09/23 04/09/23 04/9/23 04/9/23

CHA No: **ACMFS4298LCH001**

SERVICE BUREAU LOGISTICS LLP

INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Page# **1 to 2**
Print on 16/08/2023 12:21:12

Job No.: **0000083** Date: **14/08/2023** S/B No.: **3213687** Date: **16/08/2023** Loading Port: **INNSA1** State of Origin: **MAHARASHTRA**

Exporter's Name
IEC No. (**0**) **BKAPS8125B** PAN:**BKAPS8125B**
GLOBAL IMPEX
OFFICE NO.530,GROHITAM PREMISESCH PLOT NO-14B,SECTOR-19,VASHI
NAVI MUMBAI MAHARASHTRA
GSTN Type :**GSN** GSTN No : **27BKAPS8125B1ZB**

Consignee's Name
ALTHAQWA GENERAL TRADING CO. L.L.C
UNITED ARAB EMIRATES
DUBAI
UNITED ARAB EMIRATES

Port of Loading (INNSA1) : **Nhava Sheva Sea**
Country of Final Dest. (AE) : **UNITED ARAB EMIRATES**
Port of Final Dest. (AEJEA) : **JEBEL ALI**
Port of Discharge (AEJEA) : **JEBEL ALI**
Country of Discharge (AE) : **UNITED ARAB EMIRATES**
Nature of Cargo : **P**
Rotation No :
Marks & No(s). : AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RoDTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"

No of Packages : 74
Loose Packets.
Type of Packages : **CTN**
Net Weight (**KGS**) : **2035.000**
Gross Weight (**KGS**) : **2257.000**
No. of Containers : **0**

Forex Bank Acc : .
FOB Value (**Rs.**) : **7090902.00**
ST / Excise Regn. :
Authorised Dealer Code : **0410002**
I.F.S. Code : **YESB0000213**

RBI Waiver No :
RODTEP Amount :
Drawback Account No :
DBK Amount : **191454.35**
F ROSCTL Amount : **336818.00**

Invoice Details Serial No : **1**
Invoice Value : **86580.00 (Rs. 7090902.00)**
FOB Value : **86580.00 (Rs. 7090902.00)**
Invoice No. : **GI/005/23-24**
Nature of Contract : **FOB**
Contract No. :
Third Party :

DBK Value (**Rs.**) : **191454.35**
Currency of Invoice : **USD**
Invoice Date : **14/08/2023**
Exchange Rate : **USD 1 = Rs. 81.90**
Contract Date :

	Rate	Currency	Amount
Insurance			
Freight			
Discount			
Commission			
Other Deduction			
Packing Charges			

Buyer's Name and Address
NOOR AL MARHABA TEXTILES TRADING LLC
P O BOX 41424 U.A.E
2.ALMARKAZ ALAWAL GENERAL TRADING LLC

Nature of Payment : **DA**
Period of Payment : **180 Days**

RECEIVED 74 PKGS SHED NO. 02
DAY NO. K/3 S/BILL NO. 3213687
16/08
CDL SURVEYOR
VINOD S. BANDA
SAGAR PATIL
Jr. Executive Operation
Gateway Distriparks Ltd.

SL No	RITC Code / Quantity / Scheme Description / Manufacturer Details / Transit Country	Source State	Item Description / Units	Rate	Per	Units	HAWB	TotalPkg	IGSTPymt	Total Value(FC) / Declared PMV(INR) / Tax Value	FOB Value(INR) / Accepted PMV(INR) / Tax Amount	Scheme Reward / End Use
1	62141090 / 44400 / Drawback,and ROSCTL		LADIES POLYESTER STOLE / PCS	1.95	Per 1	PCS				86580.00 / 175.68	7090902.00 / 7799992.20	60 / YES
#					0				LUT	0	0.00 / 7090902.00 / 7799992.20	GNX100

Tax Value : 0.00
IGST Amt : 0.00

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	62140103B	0.00	2.70	0.00	12.00	44400.000	191454.35

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	62140103B	2.65	10.80	2.10	8.60	44400.000	187908.90	148908.94	336817.84

Packages Details

Packages From	Packages To	Kind Package
527	600	CTN

SERVICE BUREAU LOGISTICS LLP

INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: **0000083** Date: **14/08/2023** S/B No.: **3213687** Date: **16/08/2023** Loading Port: **INNSA1** State of Origin: **MAHARASHTRA**

Packages From Packages To Kind Package

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	44400 NOS	NILL		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI	
			0.00	0.00	0.00				

Supporting Documents Details

Inv No / Document Issuer Party Name / Document Beneficiary Name	Item No	IRN No	DRN No / Document Issuer Party Address / Document Beneficiary Address	Document Type Description	Place of Issue	Issue Date	Expiry Date
1	1	2023081600024460	GI/005/23-24	271000 Packing list	United Arab Emirates	14/08/2023	
ALTHAQWA GENERAL TRADING CO. L.L.C			UNITED ARAB EMIRATES DUBAI				
GLOBAL IMPEX			OFFICE NO.530,GROHITAM PREMISES CH PLOT NO-14B,SECTOR-19,VASHI NAVI MUMBAI MAHARASHTRA				
1	1	2023081600024459	GI/005/23-24	380000	United Arab Emirates	14/08/2023	
ALTHAQWA GENERAL TRADING CO. L.L.C			UNITED ARAB EMIRATES DUBAI				
GLOBAL IMPEX			OFFICE NO.530,GROHITAM PREMISES CH PLOT NO-14B,SECTOR-19,VASHI NAVI MUMBAI MAHARASHTRA				

Statement Details

Inv/Item Sn	Code	Title
1/1,	DEC-RS001	I/We GLOBAL IMPEX holder of IEC No BKAPS8125B. 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 04/09/23

P2 04/9/23

COMMERCIAL / TAX INVOICE

SUPPLY MEANT FOR EXPORT UNDER LETTER OF UNDERTAKING / BOND WITHOUT PAYMENT OF INTEGRATED TAX [IGST]

Exporter **GLOBAL IMPEX** OFFICE NO-530, Grohitam Premises CH PLOT NO-14B, SECTOR-19, VASHI NAVI MUMBAI	Inv No. GI/005/23-24 Date: 14.08.2023 Purchase Order No. : Other Reference (S) ARN:	IEC No. BKAPS8125B PAN : BKAPS8125B GSTIN: 27BKAPS8125B1ZB
Consignee ALTHAQWA GENERAL TRADING CO. L.L.C UNITED ARAB EMIRATES DUBAI	**Buyer if other than consignee** NOOR AL MARHABA TEXTILES TRADING LLC P O BOX.41424 UAE 2.ALMARKAZ ALAWAL GENERAL TRADING LLC,	
Port of Discharge: JEBEL ALI Final Destination: JEBEL ALI	**Country Of Origin** India	Country of Final Destination U.A.E
Pre Carriage By: Truck Place of Receipt by pre-carrie: NHAVA SHEVA	Terms Of Delivery Of Goods : FOB, BY SEA Terms Of Payment: DA 180 DAYS	
Vessel / Flight No. PORT OF LOADING: NHAVA SHEVA		

MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	UNDER LUT	TOTAL AMOUNT INR
A.S 527 TO 600	LADIES POLYESTER STOLE	62141090	44400	1.95	86580.00	7090902.00	0.00	7090902.00
					86580.00	7090902.00	0.00	7090902.00

Amount Chargeable In Words (In USD):

PKGS 74
GR.WT 2257.00
NT. WT 2035.00

Declaration
We intend to claim rewards under Remission of Duties on Export Products (RoDTEP)Scheme

Declaration
We declare that the invoice shoe the actual price of the goods Description and all the particulars are true and corret

FOR GLOBAL IMPEX

AUTHORISED SIGNATORY

P1 Kanh 04/09/23
04.09.23
P2 04/9/23
04/09/23

DETAILED PACKING LIST ANNEXURE TO GI/005/23-24			
C/NOS	ITEMS	NT WT	MARKA
527	LADIES POLYESTER STOLE	600	A . S
528	LADIES POLYESTER STOLE	600	A . S
529	LADIES POLYESTER STOLE	600	A . S
530	LADIES POLYESTER STOLE	600	A . S
531	LADIES POLYESTER STOLE	600	A . S
532	LADIES POLYESTER STOLE	600	A . S
533	LADIES POLYESTER STOLE	600	A . S
534	LADIES POLYESTER STOLE	600	A . S
535	LADIES POLYESTER STOLE	600	A . S
536	LADIES POLYESTER STOLE	600	A . S
537	LADIES POLYESTER STOLE	600	A . S
538	LADIES POLYESTER STOLE	600	A . S
539	LADIES POLYESTER STOLE	600	A . S
540	LADIES POLYESTER STOLE	600	A . S
541	LADIES POLYESTER STOLE	600	A . S
542	LADIES POLYESTER STOLE	600	A . S
543	LADIES POLYESTER STOLE	600	A . S
544	LADIES POLYESTER STOLE	600	A . S
545	LADIES POLYESTER STOLE	600	A . S
546	LADIES POLYESTER STOLE	600	A . S
547	LADIES POLYESTER STOLE	600	A . S
548	LADIES POLYESTER STOLE	600	A . S
549	LADIES POLYESTER STOLE	600	A . S
550	LADIES POLYESTER STOLE	600	A . S
551	LADIES POLYESTER STOLE	600	A . S
552	LADIES POLYESTER STOLE	600	A . S
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FOR GLOBAL IMPEX

AUTHORISED SIGNATORY

P1 Kailas 04/09/23
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04/9/23

Statement of Shri Machhindra Khandu Ithape, S/o Sh. Khandu Ithape, Date of Birth- 01.01.1978, G-card Holder of the Custom Broker firm M/s. Service Bureau Logistics LLP (11/2045) in reference to M/s Global Impex (IEC: BKAPS8125B), resident of Mahakali Mandir Chawl no. 3, Room no. 4, Bhatwadi, Ghatkopar West,PO: Barve Nagar, Mumbai, Maharashtra-400084, recorded under Section 108 of the Customs Act, 1962, in the office of Special Investigation and Intelligence Branch (Export), situated at 5th floor, JNCH, Dist.- Raigad – 400707, at 16:00 hrs. on 02.01.2025.

In pursuance of Summons issued under CBIC- DIN- 20241278NT0000333A6B dated 16.12.2024, issued under seal and signature of Shri Vipul Kumar Sekra, Senior Intelligence Officer, SIIB (X), I was supposed to appear before you on 23.12.2024, in order to get my statement recorded; however, I was unable to present myself for the same on the given date as I was travelling at that time and therefore, I, Gabaji Machhindra Khandu Ithape, G-Card holder of the Custom Broker firm M/s. Service Bureau Logistics LLP (11/2045) in reference to M/s Global Impex (IEC: BKAPS8125B), present myself today on 02.01.2024, before Shri Vipul Kumar Sekra, to give statement u/s 108 of the Customs Act, 1962. I have also been explained that giving false evidence under this enquiry is an offence punishable u/s 193 of the Indian Penal Code, 1860. I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law, or for any adjudication proceedings. I have understood the provision of Section 108 of the Customs Act, 1962 and will tender my true, correct and voluntary statement which is as follows:

I state that I reside at the abovementioned address with my family with my wife, daughter& son. My Aadhar No. is 6387 1542 9590 & PAN is AFPPI2677M. I am submitting copies of my PAN and Aadhar card for my identity proof & G-card holder of CB M/s. Service Bureau Logistics LLP (11/2045) having Customs No. G/MUMB1/20235798 in reference to M/s Global Impex (IEC: BKAPS8125B). I have completed Sr. Secondary Education, in 1995, from Bhartiya Vidyapeeth Junior College, Pune. I can read, write and understand Hindi and Marathi languages. My mobile no. is 9152070323.

Q.1 Please introduce yourself.

Ans. I, Machhindra Khandu Ithape, G-card Holder of the Custom Broker firm M/s. Service Bureau Logistics LLP (11/2045).

Q.2 Have you taken the KYC documents of the Exporter? If yes, please provide details of the documents.

Ans. Yes sir, we have taken the following documents of the Exporter:

1. Copy of IEC
2. Authorisation Letter
3. PAN card
4. Aadhar card
5. GST Registration certificate
6. KYC form
7. ITR
8. Bank Statement
9. Copy of GSTR1.
10. Bank Authorization Letter
11. Copy of latest Electricity Bill

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Q.3. As you say that you are employee at M/s. Service Bureau Logistics LLP (11/2045). What are the obligations of the Customs Broker towards Customs, at the time of filing any Customs Related documents?

Ans. As and when documents are received through email either from MNCs/Exporters, the required export teams checks all parameters received from exporter for preparation of Checklist and calling for all KYC documents in case of the new exporters. IEC of the exporter is also verified online. The Checklist is prepared with reference to Commercial Invoice, Packing List and Tax Invoice. The HS Code description is checked with Customs Tariff and also as declared by the exporter in the invoice. The export incentive if any is checked and tallied i.e. Drawback, RoDTEP etc. Also, if the goods exported with payment of duty, export duty on goods will be paid accordingly. Also in case of restricted goods, required documents with reference to allied act, declaration/License/NOC/ PBS (Previous Shipping Bill) will be called from the exporter.

Q.4. Do you know about the exporter M/s Global Impex (IEC: BKAPS8125B)?

Ans. I met the exporter once before exporting the goods.

Q.5. Have you ever visited the Exporter's M/s Global Impex (IEC: BKAPS8125B) Business Premises?

Ans. No sir.

Q.6. Have you filed Shipping Bill No. 3213709 & 3213687 both dtd. 16.08.2023?

Ans. Yes, we have filed the aforesaid Shipping Bill No. 3213709 & 3213687 both dtd. 16.08.2023, on behalf of the Exporter M/s. Global Impex (IEC: BKAPS8125B) which was put on hold by SIIB(X), JNCH.

Q.7. When did the Exporter exported the first shipment and from where?

Ans. The Exporter, exported the first shipment having Shipping Bill No.2734993 dtd. 26.07.2023, from Nhava Sheva Port (INNSA1).

Q.8. How many overseas buyers are there for the Exporter?

Ans. Sir, I am not aware of it.

Q.9. How many Shipments has the exporter exported till date?

Ans. A total of 05 Shipments (including the live shipment) have been exported by the said firm as per our knowledge.

Q.10 How did the exporter manage to export so many shipments in such a short span, despite being a new exporter?

Ans. Sir, we do not have any such information available with us.

Q.11 Do you have exporter's financial documents like ITR, Bank statement etc?

Ans. Sir, we do not have any such information available with us.

Q.12 As the Exporter is a merchant exporter, from where did he purchase the goods covered under the aforesaid subject Shipping Bill?

Ans. Sir, we do not have such information with us.

Q.13 Which Bank account is used for remittance of export proceeds, for purchasing of goods and day to day transactions? Please provide the details of the said Bank Account?

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Ans. Sir, as per documents available with us, The Exporter use account No.409001831222, maintained on the name of M/s. Global Impex, in RBL Bank, at Pili Kothi Civil Lines, Moradabad for remittance of export proceeds and for other purposes as well and we have used the same account for purchasing the above said goods.

Q.14 Is the supply chain of the goods, pertaining to all the 05 Shipping Bills, proper and genuine?

Ans. Sir, we do not have such information with us.

Q.15 Have the exporter ever over-valued the goods, pertaining to all the 05 Shipping Bills, in order to draw undue export-incentives?

Ans. Sir, we do not have such information with us. We only relied upon the documents provided by the Exporter.

Q16. Is it not your responsibility to know all these aforesaid details before presenting the goods for Customs clearance for the purpose of Export?

Ans. Yes sir, it is our responsibility to know such details but due to heavy workload and cut throat competition it becomes very tedious to know all such minute details. However, we performed all our legal duties, we will remain more vigilant in the future.

Q.17. Can you provide copies of BRCs regarding all the past shipments?

Ans. The Exporter has exported total 05 shipments till date; however, I do not have information regarding BRC, I will ask the Exporter and submit BRC copies to your office, within 02(Two) days, if the exporter provide us the same.

Q.18. Have you ever been penalized by Customs, GST or any Govt. agency till date?

Ans. No Sir, as per my knowledge, we have never been penalized by Customs, GST or any Govt. agency till date.

Q.19. Do you want to say anything else?

Ans. At present I don't want to add anything to the above statement. Whenever I will be called by the department I will produce myself before the department to co-operate in further investigation.

The above statement of mine, running from page 01 to 03, is my true, correct and voluntary statement given without any force, threat, fear, inducement or coercion. On my request the said statement has been typed on the office computer of SIIB(X), JNCH, Nhava Sheva, Dist.- Raigad, Maharashtra- 400707, as per my said and as per my request and I certify it has been recorded exactly as stated by me in response to questions raised 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.

2/1/2025

(Shri Machhindra Khandu Ithape)
G-card Holder of the Custom Broker firm M/s.Service Bureau Logistics LLP (11/2045)

02/01/25
Vipul Sehra
SIO/SIIB(X), JNCH

Drawn by me