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

सत्यमेव जयते

F.No. CUS/ASS/MISC/1298/2024-CEAC-JNCH
F.No. CUS/SIIB/ALT/670/2024-SIIB(E)-JNCH

Date of SCN: 11.11.2025

DIN NO. 20251178NT000032362?

SCN NO. 1284 **/2025-26/ADC/CEAC/NS-II/CAC/JNCH**

SHOW CAUSE NOTICE

Sub- Investigation into overvaluation of goods covered under shipping bill no. 4749029 dated 19.10.2023 attempted to be exported by M/s Shab Fashion World (IEC No. BOGPS7242D)

....

M/s Shab Fashion World (IEC No. BOGPS7242D) having its registered office address at Ground Floor, Office No. 09, Mazgaon Terrace, Sardar Balwant Singh Dhodi Marg, Next To Day2day Medical, Mazagaon, Mumbai- 400010 (hereinafter referred to as the "exporter") had filed shipping bill no. 4749029 dated 19.10.2023 through their Customs Broker M/s RASPN Shipping Services Pvt. Ltd. (License No. 11/1949) for export of "Polyester Dupatta" under Export Promotion Scheme Code 60 (Drawback, RoSCTL & IGST). The details of the same are tabulated as under:-

TABLE-I

Sr. No.	Shipping Bill No & Date	Item description	RITC	Quantity	FOB (in Rs.)	Claimed DBK (in Rs.)	Claimed RoSCTL
1.	4749029 dated 19.10.2023	Polyester Dupatta	62149099	52 packages	Rs. 7708520/-	Rs. 208130.04/-	Rs. 366155/-

2. On the basis of specific intelligence, 02 risky Shipping Bills no. 4726774 dated 18.10.2023 and 4749029 dated 19.10.2023 filed by an exporter M/s. Shab Fashion World (IEC: BOGPS7242D) from INNSA1 i.e. Nhava Sheva Port, Mumbai through CHA, M/s. RASPN Shipping Services Pvt. Ltd were identified. On enquiry, it was found that only one shipping bill i.e. 4749029 dated 19.10.2023 was registered at CWC Distripark (Conex). Subsequently, the shipping bill no. 4749029 dated 19.10.2023(RUD-I) was put on hold vide Hold No. 199/2022-23 dated 26.10.2023 vide F. No. SG/Misc-101/2021-22/SIIB(X) JNCH for examination of the same as the supply chain of the exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate drawback and other export incentives. Hence, the case was taken up by this unit for detailed investigation.

3. Consequently, the goods covered under the subject shipping bill were examined under Panchanama dated 26.10.2023(RUD-II) in presence of Shri Ravindra K. Kundar, G-Card holder of the CB firm M/s. RASPN Shipping Services Pvt. Ltd (License No. 11/1949) holding card No. 113/2021 and authorized representatives of Exporter. The goods mentioned in the shipping Bill No. 4749029 dated 19.10.2023 were packed in the 52 boxes having marks and number as declared in the packing list. Each box had goods as declared and the quantity and description of the goods in all the cartons were found to be as per declaration made in Shipping Bill, Invoice and packing list. Representative

	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**	
सत्यमेव जयते		

F.No. CUS/ASS/MISC/1298/2024-CEAC-JNCH **Date of SCN: .2025**
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3. Consequently, the goods covered under the subject shipping bill were examined under Panchanama dated 26.10.2023(RUD-II) in presence of Shri Ravindra K. Kundar, G-Card holder of the CB firm M/s. RASPN Shipping Services Pvt. Ltd (License No. 11/1949) holding card No. 113/2021 and authorized representatives of Exporter. The goods mentioned in the shipping Bill No. 4749029 dated 19.10.2023 were packed in the 52 boxes having marks and number as declared in the packing list. Each box had goods as declared and the quantity and description of the goods in all the cartons were found to be as per declaration made in Shipping Bill, Invoice and packing list. Representative

Sealed Samples (RSS) pertaining to the shipping bill were randomly drawn for the purpose of testing and further investigation.

4. The representative sealed samples pertaining to the shipping bill were forwarded to DYCC, JNCH for testing. The DYCC, JNCH forwarded the test report to SIIB(X), JNCH (RUD-III). The details of the DYCC report inter-alia, are given below: -

TABLE-II

Sr No.	Description as per Shipping Bill	Description sent to DYCC	Lab No.	DYCC Report
1	Polyester Dupatta	Polyester Dupatta	934/SIIB(X)	The sample as received is in the form of an article described as (Polyester dupatta). It is made of dyed woven fabric, wholly composed of polyester filament yarns. GSM = 48.08

4.1 The DYCC test report confirmed that the goods were as per their declared description and composition.

5. To ascertain prevailing market value of the goods, Market Enquiry **(RUD-IV)** was conducted on 02.11.2023. The declared value of the subject goods per piece was Rs. 123.6/- and the value ascertained in the market enquiry is Rs. 129.1/-. Therefore, the declared value of the subject goods is considered to be at fair valuation. The detailed market enquiry of the goods covered under shipping bill no. 4749029 dated 19.10.2023 is placed below:

TABLE- III

S.No	Name of the Shop and address	Goods	Price in Rupees
1.	Raj fabrics, Shop no. 22, 7th lane, Ghadiyal gully, mangaldas Market, 400202	Polyester Dupatta	95
2.	Sonal Collection, Shop No. A83/87, 3rd lane corner, Mangaldas market,400202	Polyester Dupatta	98
3.	Bhagwati textiles, shop no-31, Manish Market, Palton road,400001	Polyester Dupatta	105
Average wholesale price			99.33
Value of the goods after adding 30% miscellaneous expenses in Rs./piece			129.1

In view of above, the declared value of the subject goods is considered to be at fair valuation since the value declared in the subject shipping bill is Rs. 123.6/- and the value ascertained in the market enquiry is Rs. 129.1/-.

6. The NOC for provisional release of goods for export under Shipping Bill no. 4749029 dated 19.10.2023 was given on 24.11.2023 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 on execution of Bond equivalent to 100% of FOB value of the subject goods i.e. Rs. 77,08,520/-and on submission of Bank Guarantee amount Rs. 50,000/-.

7. For GST verification of the exporter and its suppliers, letters were forwarded to the GST Authorities of the exporter as well as their L1 supplier. The reports received are as under:

7.1. GST Verification Report of M/s Shab Fashion World (IEC: BOGPS7242D):

i. *M/s Shab Fashion World having GSTIN No.27BOGPS7242D1Z) registered with GST on 26.05.2023 having business activity of Readymade garments (HSN No.. 6203)*
ii. *Principal place of business of taxpayer Ground Floor, Office No.09, Mazgaon Terrace, Sardar Balwant Singh Dhodi Marg, Next To Day2day Medical, Mazagaon, Mumbai- 400010, has been visited vide Authorization No. 591/2023 dated 09.11.2023 issued by the Additional Commissioner, CGST & C. Ex, Mumbai Central. The premises are found in existence.*
iii. *From the GST Portal, it is found that the taxpayer has filled GSTR-1 returns till October-2023 and GSTR 3B returns till September-2023.*
iv. *As on GSTR 3B of September-2023, taxpayer has availed ITC of Rs 14,91,480/-i.e. (from June, 2023 to September, 2023) under the category of all other ITC and as per GSTR-2A up to September, 2023, the ITC availability of taxpayer is Rs 14,94,737/-. Therefore, it appears that the ITC is admissible under section 16(2) of CGST Act, 2017.*

7.2. Letters dated 01.11.2023, 27.11.2024 (Reminder-I) & 18.12.2024 (Reminder-II) (RUD-V) were sent to the GST Authorities for verification of genuineness of the supplier M/s S.R. Impex. However, GST Verification Report of L1 supplier M/s. S.R. Impex (GSTIN No. –24AXCPR2115A1Z7) has not been received by this office till date.

8. Statement of Shri Muhammad Shabbir Abdul Karim Shaikh(RUD-VI), Proprietor of M/s. Shab Fashion World (IEC: BOGPS7242D) was recorded under Section 108 of the Customs Act,1962 on 21.11.2023 wherein he stated that the shipping bill was filed by M/s. Shab Fashion World (IEC: BOGPS7242D); that he is the merchant exporter; that he is in the garment business for last one year before he was working in partnership with his sister in ladies readymade dresses; that he has purchased the goods covered under the subject shipping bills from SR Impex Surat, Gujarat; that he has filed 01 shipping bill earlier; that he has realized 30% advance remittance for the goods covered under subject shipping bills; the goods were purchased from local supplier on the terms that payment will be made 10 days of arrival of shipment at the destination port; that they export the goods at very small profit margin of cost value after adding some overhead cost; that he has submitted the copy of GSTR2A and GSTR1; that there is one more firm registered at the same address he stated that his cousin Sameer Abdul Rehman Shaikh is in the same business of readymade garments and due to the paucity of resources we decided to share the rental premises.

9. Further, on perusal of the past export data in respect of the subject exporter in ICES 1.5 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-IV

Sr No.	Shipping Bill no. with date	Declared FOB (in Rs.)	FOB to be realized (in FC)	Drawback (in Rs.)	ROSCTL (in Rs.)	FOB actual realized (in FC)
1	3011292 dated 07.08.2023	4570020/-	4570020/-	132531/-	217076/-	0
2	4749029 dated 19.10.2023	7708520/-	7708520/-	208130.04/-	366155/-	0
Total		1,22,78,540/-	1,22,78,540/-	3,40,661.04/-	5,83,231/-	0

10. 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 28AAA read with section 28AA of 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.

11. RELEVANT PROVISIONS OF LAW APPLICABLE IN THIS CASE:-

(i) Section 2(30) of the Customs Act, 1962: Market price in relation to any goods means the wholesale price of the goods in the ordinary course of trade in India.

(ii) Section 50 of the Customs Act, 1962: 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.

(iii) 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 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;

(iv) Section 113(ja) of the Customs Act, 1962: 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;

*(v) Section 114(iii)of the Customs Act, 1962:*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;

(vi) Section 114AA of the Customs Act, 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.

(vii) Section 114AC: Penalty for fraudulent utilization of input tax credit for claiming refund.- Where any person has obtained any invoice by fraud, collusion, wilful misstatement or suppression of facts to utilise input tax credit on 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 on goods that are entered for exportation under claim of the refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed. For the purposes of this section, the expression "input tax credit" shall have the same meaning as assigned to it in clause(63) of section 2 of the Central Goods and services Tax Act, 2017 (120 of 2017).

(viii) 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.
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.]

(ix) 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), 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 utilised 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, 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 they 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.

(x) 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 there under, 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

(xi) Section 75A(2)of the 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 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.

B. 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 (1): 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.

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

12.1 M/s Shab Fashion World (IEC No. BOGPS7242D) having its registered office address at Ground Floor, Office No. 09, Mazgaon Terrace, Sardar Balwant Singh Dhodi Marg, Next To Day2day Medical, Mazagaon, Mumbai- 400010 had filed shipping bill no. 4749029 dated 19.10.2023 through their Customs Broker M/s RASPN Shipping Services Pvt. Ltd. for export of Polyester Dupatta under Export Promotion Scheme Code 60 (Drawback, RoSCTL & IGST). According to the market enquiry, the declared FOB of the goods covered under the shipping bill no. 4749029 dated 19.10.2023 appears to be fair.

12.2 On 100% examination conducted on 26.10.2023 in presence of Shri Ravindra K. Kundar, G-Card holder of the CB firm M/s. RASPN Shipping Services Pvt. Ltd (License No. 11/1949) holding card No. 113/2021 and authorized representatives of Exporter. The goods mentioned in the shipping Bill No. 4749029 dated 19.10.2023 were packed in the 52 boxes having marks and number as declared in the packing list. Each box had goods as declared and the quantity and description of the goods in all the cartons were found to be as per declaration made in Shipping Bill, Invoice and packing list.

12.3 According to the market enquiry conducted on 02.11.2023, the declared value of the subject goods per piece was Rs. 123.6/- and the value ascertained in the market enquiry is Rs. 129.1/-. Therefore, the declared value of the subject goods is considered to be at fair valuation.

12.4 According to the report dated 01.11.2023 received from DYCC, JNCH, it was confirmed that the goods covered under the subject shipping bill are as per declared description and composition.

12.5. With respect to the Exporter M/s Shab Fashion World (IEC No. BOGPS7242D), as per GST verification report received from GST Authorities, the exporter was found existent and operational. This office sent letters dated 01.11.2023, 27.11.2024 (Reminder-I) & 18.12.2024 (Reminder-II) for verification of genuineness of the sole supplier M/s S.R. Impex (GSTIN No. -24AXCPR2115A1Z7), however, no reply has been received by this office yet. From the above facts, it can be construed that the Exporter is a fly by night operator and connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them.

12.6 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, RoSCTL and other export benefits. Therefore, the exporter is also liable for penalty u/s 114AA of Customs Act, 1962 for this intentional mis-declaration.

12.7 Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. since the exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them. Further, the supplier appears to be non-genuine. The ITC/IGST claimed is in question since there is no supply chain existing. Hence, the Exporter M/s Shab Fashion World (IEC No. BOGPS7242D) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

12.8 Further, data for the past shipping bills in respect of M/s Shab Fashion World (IEC No. BOGPS7242D) was retrieved from the ICES 1.5 System wherein two shipping bills have been found wherein foreign remittance has not been received as per FEMA regulation. In the event of non - receipt of foreign remittance in the above shipping bills as mentioned Table-IV, the goods covered under the said shipping bills are liable for confiscation and claimed export incentive i.e. Drawback, RoDTEP & RoSCTL are liable to be demand back from the exporter in terms of Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017 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.

12.9 The GST verification report of the sole supplier of the exporter, M/s S.R. Impex has not been received by this office despite multiple communications sent to the GST Authorities. From the above fact, it is clear that the Exporter is a fly by night operator and was established only to Export goods to claim undue export incentives. Therefore, it appears that the Exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them. Non receipt of foreign remittance in the shipping bills filed by the exporter makes it clear that the exporter M/s Shab Fashion World (IEC No. BOGPS7242D) had exported impugned goods in an attempt to defraud the Government by claiming undue export incentives without the receipt of foreign remittance and thereby acted in a manner which rendered the said goods detailed in Table-IV above liable for confiscation in terms of the provisions of 113(ia) and 113 (ja) of the Customs Act, 1962. Also, the exporter M/s Shab Fashion World (IEC No. BOGPS7242D) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of claiming export incentives without the receipt of foreign remittance .

13. As above discussion, it appears that the M/s Shab Fashion World (IEC No. BOGPS7242D) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 on account of availment of scrips and non-receipt of the foreign remittance in Shipping Bills filed by the exporter as mentioned at Table-IV above.

14. Now, therefore M/s Shab Fashion World (IEC No. BOGPS7242D), having address Ground Floor, Office No. 09, Mazgaon Terrace, Sardar Balwant Singh Dhodi Marg, Next To Day2day Medical, Mazagaon, Mumbai- 400010 are 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 detailed in Table-IV above having declared FOB value of Rs. 1,22,78,540/- should not be confiscated under Section 113(ia) and 113(ja) of the Customs Act, 1962.

ii. The Drawback amount of Rs. 3,40,661.04/- and RoSCTL amount of Rs. 5,83,231/- claimed in the shipping bills as mentioned at Table-IV above should not be recovered along with interest on account of the non-receipt of foreign remittance under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017 read with Section 28AAA, 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 respectively along with applicable interest under Section 28AA of Customs act 1962.

iii. Penalty should not be imposed upon the exporter M/s Shab Fashion World (IEC No. BOGPS7242D) 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(ia) & 113(ja) of the Customs Act, 1962.

iv. Penalty should not be imposed upon the exporter M/s Shab Fashion World (IEC No. BOGPS7242D) 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, RoSCTL and other export benefits

v. Penalty should not be imposed upon the exporter M/s Shab Fashion World (IEC No. B OGPS7242D) under Section 114AC of the Customs Act, 1962 for fraudulent utilisation of Input Tax Credit for claiming refund which have rendered the goods liable for confiscation in the aforementioned sections of the Customs Act, 1962.

vi. Penalty should not be imposed upon the exporter M/s Shab Fashion World (IEC No. BOGPS7242D) under Section 114AB of the Customs Act, 1962 on account of claiming export incentives without receipt of foreign remittance in respect of shipping bills mentioned in Table-IV above.

vii. The bond should not be enforced and Bank Guarantee of Rs. 50,000/- at the time of provisional release of the goods for export on provisional basis should not be appropriated against export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

15. 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, without any sufficient cause, the case will be decided ex-parte on the basis of available records without any further reference to them.

16. 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 herein above.

17. 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.

18. 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.

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

11/11/25

(RAGHU KIRAN BATCHALI)
ADDL. COMMISSIONER OF CUSTOMS
CEAC, NS-II, JNCH

To,
M/s Shab Fashion World (IEC No. BOGPS7242D)
Ground Floor, Office No. 09,
Mazgaon Terrace, Sardar Balwant Singh Dhodi Marg,
Next To Day2day Medical,
Mazagaon, Mumbai- 400010.

Copy to:

1. The Joint/Additional Commissioner of Customs, CAC, NS-II, JNCH
2. The Asstt./Deputy Commissioner of Customs, SIIB(X), JNCH.
3. The Asstt./Deputy Commissioner of Customs, IRMC, NS-II, JNCH.
4. The Dy./Asstt. Commissioner of Customs, CBS, NCH, Mumbai.
5. Supdt./CHS, JNCH for display on Notice Board.
6. Office Copy.

Annexure - A

Sr. No.	List of Relied Upon Documents
RUD-I	Copy Shipping bill No. 4749029 dated 19.10.2023
RUD-II	Panchanama dated 26.10.2023
RUD-III	TEST REPORT DYCC
RUD-IV	Copy of market enquiry report dated 02.11.2023
RUD-V	GST letters sent for the verification of genuineness of M/s S.M. Impex for which no reply has been received
RUD-VI	Statement of the exporter

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, without any sufficient cause, the case will be decided ex-parte on the basis of available records without any further reference to them.

16. In case the notice is eligible to avail the facility of settlement of the case as per the Chapter XIVA of the Customs Act, 1962, and interested in the same, he may apply to the Settlement Commission as per prescribed procedure and also inform the same to the Adjudicating Authority

17. This show cause notice is issued only in respect of issues discussed in the show cause notice and the goods mentioned against the shipping bill discussed hereinabove.

18. 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.

19. 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.

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

ADDL COMMISSIONER OF CUSTOMS
CEAC, NS-II, JNCH

To,

M/s Shab Fashion World (IEC No. BOGPS7242D)
Ground Floor, Office No. 09,
Mazgaon Terrace, Sardar Balwant Singh Dhodi Marg,
Next To Day2day Medical,
Mazagaon, Mumbai- 400010.

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

Annexure – A

Sr. No.	**List of Relied Upon Documents**
RUD-I	Copy Shipping bill No. 4749029 dated 19.10.2023
RUD-II	Panchanama dated 26.10.2023

RUD-III	TEST REPORT DYCC
RUD-IV	Copy of market enquiry report dated 02.11.2023
RUD-V	GST letters sent for the verification of genuineness of M/s S.M. Impex for which no reply has been received
RUD-VI	Statement of the exporter

CHA No: AACCR9247FCH005

RASPN SHIPPING SERVICES PVT LTD

INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: 0009308 Date: 18/10/2023 S/B No.: 4749029 Date: 19/10/2023 Loading Port: INNSA1 State of Origin: MAHARASHTRA

Exporter's Name
IEC No. (0) BOGPS7242D PAN:BOGPS7242D
SHAB FASHION WORLD
GROUND FLOOR, OFFICE NO 09,MAZGAON TERRACE SARDAR BALWANT SINGH DHODI
MARG,MAZAGAON MUMBAI MAHARASHTRA 400010
GSTN Type : GSN GSTN No : 27BOGPS7242D1ZT

Consignee's Name
AFSAL GOODS WHOLESALERS CO LLC
DUBAI UAE
M NO 0522863474
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 REWARDS UNDER REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS (RoDTEP)")MEIS-ROSCTL

No of Packages : 52
Loose Packets. : 0
Type of Packages : PKG
Net Weight (KGS) : 3444.630
Gross Weight (KGS) : 3574.630
No. of Containers : 0

Forex Bank Acc : .
FOB Value (Rs.) : 7708520.00
ST / Excise Regn. :
Authorised Dealer Code : 0200398
I.F.S. Code : .

RBI Waiver No :
RODTEP Amount : 0.00
Drawback Account No :
DBK Amount : 208130.04
F ROSCTL Amount : 366155.00

Invoice Details Serial No : 1
Invoice Value : 93600.00 (Rs. 7712640.00)
FOB Value : 93550.00 (Rs. 7708520.00)
Invoice No. : SFW/02/23-24
Nature of Contract : C&F
Contract No. :
Third Party :

DBK Value (Rs.) : 208130.04
Currency of Invoice : USD
Invoice Date : 18/10/2023
Exchange Rate : USD 1 = Rs. 82.40
Contract Date :

	Rate	Currency	Amount
Insurance			
Freight		USD	50.00
Discount			
Commission			
Other Deduction			
Packing Charges			

Buyer's Name and Address
1.CENTURION TRADE SOLUTIONS PTE. LTD.,
2.UNIVERSAL TRADING HK LIMITED
3.GLOBAL TRADING COMPANY
4.EARTH TRADING LIMITED
Nature of Payment : DA
Period of Payment : 180 Days

SL No	RITC Code / Quantity / Scheme Description / Manufacturer Details / Transit Country	Item Description / Units / Source State	Rate / HAWB	Per / TotalPkg	Units / IGSTPymt	Total Value(FC) / Declared PMV(INR) / Tax Value	FOB Value(INR) / Accepted PMV(INR) / Tax Amount	Scheme / Reward / End Use
1	62149099 62400 Drawback,and ROSCTL	POLYESTER DUPATTA PCS 1.5		Per 1	PCS	93600.00 135.89	7708520.00 8479372.00	60 YES
#				0	P@5%	7712640	385632.00	GNX100
				Tax Value : 7712640.00 IGST Amt : 385632.00			7708520.00 8479372.00	

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	62400.000	208130.04

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	62400.000	204275.78	161878.92	366154.70

Packages Details

Packages From	Packages To	Kind Package
1	52	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	62400 NOS	NILL		385632.00	0.00	482 MUMBAI CITY	27 MAHARASHTRA	NCPTI	

P1 - 20/10/23 P2 - 20/10 CB - 20/10/23

RASPN SHIPPING SERVICES PVT LTD

INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: 0009308 Date: 18/10/2023 S/B No.: 4749029 Date: 19/10/2023 Loading Port: INNSA1 State of Origin: MAHARASHTRA

0.00 385632.00 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	2023101900017837	SFW/02/23-24	934000 Value declaration (GATT Valuation Declaration)	India	19/10/2023	
AFSAL GOODS WHOLESALERS CO LLC			DUBAI UAE M NO 0522863474				
SHAB FASHION WORLD			GROUND FLOOR, OFFICE NO.09,MAZGAON TERRACE SARDAR BALWANT SINGH DHODI MARG,MAZAGAON MUMBAI MAHARASHTRA				
1	1	2023101900017838	SFW/02/23-24	380000 Commercial invoice	India	19/10/2023	
AFSAL GOODS WHOLESALERS CO LLC			DUBAI UAE M NO 0522863474				
SHAB FASHION WORLD			GROUND FLOOR, OFFICE NO.09,MAZGAON TERRACE SARDAR BALWANT SINGH DHODI MARG,MAZAGAON MUMBAI MAHARASHTRA				
1	1	2023101900017839	SFW/02/23-24	271000 Packing list	India	19/10/2023	
AFSAL GOODS WHOLESALERS CO LLC			DUBAI UAE M NO 0522863474				
SHAB FASHION WORLD			GROUND FLOOR, OFFICE NO.09,MAZGAON TERRACE SARDAR BALWANT SINGH DHODI MARG,MAZAGAON MUMBAI MAHARASHTRA				
1	1	2023101900017840	SFW/02/23-24	380000 Commercial invoice	India	19/10/2023	
AFSAL GOODS WHOLESALERS CO LLC			DUBAI UAE M NO 0522863474				
SHAB FASHION WORLD			GROUND FLOOR, OFFICE NO.09,MAZGAON TERRACE SARDAR BALWANT SINGH DHODI MARG,MAZAGAON MUMBAI MAHARASHTRA				

Statement Details

Inv/Item Sn	Code	Title
1/1,	DEC-RS001	I/We SHAB FASHION WORLD holder of IEC No BOGPS7242D, 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- 26/10/23 P2- 26/10 CB- 26/10/23.

INVOICE

Exporter SHAB FASHION WORLD GROUND FLOOR, OFFICE NO.09 MAZGAON TERRACE SARDAR BALWANT SINGH DHODI MARG NEXT TO DAT2DAY MEDICAL, MAZAGAON, MUMBAI MAHARASHTRA-400010 INDIA	Invoice No. & Date SFW/02/23-24 DT 18.10..2023 Buyer Order No & Date. Exporter's Ref IEC CODE BOGPS7242D Other Exporter Details: PAN : BOGPS7242D GSTIN : 27BOGPS7242D1ZT State: MAHARRASHTRA State Code : 27
Consignee AFSAL GOODS WHOLESALERS CO L.L.C DUBAI U. A. E MOBILE : 0522063474 EMAIL : afsalgoods2024@yahoo.com	Buyer (If other than consignee) NOFITY PARTY 1.CENTURION TRADE SOLUTIONS PTE. LTD 2.UNIVERSAL TRADING HK LIMITED 3.GLOBAL TRADING COMPANY 4.EARTH TRADING LIMITED

Pre Carriage by ROAD	Place of receipt by Pre-Carrier TRANSPORT	INDIA	UAE
Mode of Transport BY SEA	Port of Loading JNPT MUMBAI	Terms of Delivery & Payment FOB/C&F & CIF: C&F	
Port of Discharge JEBEL ALI	Final Destination JEBEL ALI	LC/DA/DP/AP/TT: 180 DAYS D A	

SHIPPING MARKS : N.B.

SHIPMENT UNDER DUTY DRAW BACK

SR. NO.	DESCRIPTION	NET WT.	HS CODE	UNIT QTY CODE	QTY	UNIT RATE (USD)	TOTAL (USD)	EX. RATE	TAXABLE VALUE (INR)	IGST RATE	IGST AMOUNT
1	POLYESTER DUPATTA	3444.630	62149099	PCS	62400.00	1.50	93600.00	82.40	7712640.00	5%	385632.00
		3444.630		TOTAL	62400.00		93600.00		7712640.000		385632.000

Amount :-
(in words) : USD NINETY THREE THOUSAND SIX HUNDRED ONLY.

NUMBER OF PACKAGES : 52
TOTAL NET WEIGHT : 3444.630 Kgs
TOTAL GROSS WEIGHT : 3574.630 Kgs

WE INTEND TO CLAIM BENEFIT OF RATTOP
WE INTEND TO CLAIM BENEFIT OF RODTEP.

1. Drawback Declaration:
(I) DBK001 - I declare that no input tax credit of the central Goods and Services Tax or of the Integrated Goods & Services tax has been availed for any of the inputs or input services used in the manufacture of the export goods.
OR
DBK002 - I declare that no refund of integrated Goods and Services Tax paid on the export goods shall be claimed.
AND
(II) DBK003 - I declare that CENVAT credit on the input or input services used in the manufacture of the export goods has not been carried forward in terms of the Central Goods and Services Tax Act, 2017.

2. We intend to claim rewards under Merchandise Exports From India Scheme (MEIS).
3. We abide by provisions of foreign exchange management Act regarding realisation.
4. Supply meant for export under payment of IGST
5. We declare that this invoice shows the actual price of the goods described and all particulars are true and correct

Signature & date

For SHAB FASHION WORLD

Shabbir Shaikh

Proprietor

P1 – 26/10/23

P2 – 26/10

CB – Rohan 26/10/23

PACKING LIST

Exporter :	
SHAB FASHION WORLD	INV.NO. SFW/02/23-24
GROUND FLOOR, OFFICE NO.09	Date :- 18.10.2023
MAZGAON TERRACE SARDAR BALWANT SINGH	PAN : BOGPS7242D
DHODI MARG NEXT TO DAT2DAY MEDICAL,	GSTIN : 27BOGPS7242D1ZT
Consignee :	SHIPPING MARKS : N B
AFSAL GOODS WHOLESALERS CO L.L.C	
DUBAI U. A. E	
MOBILE : 0522063474	
EMAIL : afsalgoods2024@yahoo.com	

SL NO	CTN NO	ITEM NO 1	PCS	NET WT	GR WT
1	235	POLYESTER DUPATTA	1200	66.140	68.640
2	236	POLYESTER DUPATTA	1200	65.840	68.340
3	237	POLYESTER DUPATTA	1200	65.570	68.070
4	238	POLYESTER DUPATTA	1200	65.610	68.110
5	239	POLYESTER DUPATTA	1200	65.840	68.340
6	240	POLYESTER DUPATTA	1200	65.940	68.440
7	241	POLYESTER DUPATTA	1200	65.840	68.340
8	242	POLYESTER DUPATTA	1200	65.620	68.120
9	243	POLYESTER DUPATTA	1200	65.520	68.020
10	244	POLYESTER DUPATTA	1200	67.140	69.640
11	245	POLYESTER DUPATTA	1200	66.500	69.000
12	246	POLYESTER DUPATTA	1200	67.240	69.740
13	247	POLYESTER DUPATTA	1200	67.060	69.560
14	248	POLYESTER DUPATTA	1200	66.840	69.340
15	249	POLYESTER DUPATTA	1200	66.500	69.000
16	250	POLYESTER DUPATTA	1200	65.720	68.220
17	251	POLYESTER DUPATTA	1200	65.620	68.120
18	252	POLYESTER DUPATTA	1200	65.510	68.010
19	253	POLYESTER DUPATTA	1200	66.570	69.070
20	254	POLYESTER DUPATTA	1200	65.500	68.000
21	255	POLYESTER DUPATTA	1200	66.870	69.370
22	256	POLYESTER DUPATTA	1200	66.770	69.270
23	257	POLYESTER DUPATTA	1200	66.840	69.340
24	258	POLYESTER DUPATTA	1200	67.240	69.740
25	259	POLYESTER DUPATTA	1200	66.570	69.070
26	260	POLYESTER DUPATTA	1200	65.500	68.000
27	261	POLYESTER DUPATTA	1200	66.360	68.860
28	262	POLYESTER DUPATTA	1200	66.180	68.680
29	263	POLYESTER DUPATTA	1200	67.070	69.570
30	264	POLYESTER DUPATTA	1200	67.240	69.740
31	265	POLYESTER DUPATTA	1200	66.640	69.140
32	266	POLYESTER DUPATTA	1200	66.770	69.270
33	267	POLYESTER DUPATTA	1200	66.840	69.340
34	268	POLYESTER DUPATTA	1200	66.500	69.000
35	269	POLYESTER DUPATTA	1200	65.580	68.080
36	270	POLYESTER DUPATTA	1200	66.240	68.740
37	271	POLYESTER DUPATTA	1200	65.520	68.020
38	272	POLYESTER DUPATTA	1200	65.500	68.000
39	273	POLYESTER DUPATTA	1200	66.040	68.540
40	274	POLYESTER DUPATTA	1200	66.040	68.540
41	275	POLYESTER DUPATTA	1200	66.360	68.860
42	276	POLYESTER DUPATTA	1200	66.240	68.740
43	277	POLYESTER DUPATTA	1200	65.830	68.330
44	278	POLYESTER DUPATTA	1200	65.770	68.270
45	279	POLYESTER DUPATTA	1200	65.610	68.110
46	280	POLYESTER DUPATTA	1200	66.050	68.550
47	281	POLYESTER DUPATTA	1200	66.240	68.740
48	282	POLYESTER DUPATTA	1200	65.830	68.330
49	283	POLYESTER DUPATTA	1200	65.610	68.110
50	284	POLYESTER DUPATTA	1200	66.870	69.370
51	285	POLYESTER DUPATTA	1200	67.270	69.770
52	286	POLYESTER DUPATTA	1200	66.520	69.020
TOTAL ITEM NO 1			62400	3444.630	3574.630

For SHAB FASHION WORLD

Shabbir Shaikh
Proprietor

Rbh 26/10/23

P1 - 26/10/23

P2 - 26/10

CB -

INVOICE

Exporter
SHAB FASHION WORLD
GROUND FLOOR, OFFICE NO.09
MAZGAON TERRACE SARDAR BALWANT SINGH
DHODI MARG NEXT TO DAT2DAY MEDICAL,
MAZAGAON MUMBAI MAHARASHTRA-400010
INDIA

Invoice No. & Date
SFW/02/23-24 DT 18.10..2023

Buyer Order No & Date.

Exporter's Ref. IEC CODE
BOGPS7242D

Other Exporter Details:

PAN :	BOGPS7242D
GSTIN :	27BOGPS7242D1ZT
State:	MAHARRASHTRA

State Code : 27

Consignee
AFSAL GOODS WHOLESALERS CO L.L.C
DUBAI U. A. E
MOBILE : 0522863474
EMAIL : afsalgoods2024@yahoo.com

Buyer (if other then consignee)
NOFITY PARTY
1.CENTURION TRADE SOLUTIONS PTE. LTD
2.UNIVERSAL TRADING HK LIMITED
3.GLOBAL TRADING COMPANY
4.EARTH TRADING LIMITED

INDIA	UAE

Pre Carriage by	Place of receipt by Pre-Carrier
ROAD	TRANSPORT
Mode of Transport: BY SEA	Port of Loading: JNPT MUMBAI
Port of Discharge: JEBEL ALI	Final Destination: JEBEL ALI

Terms of Delivery & Payment
FOB/C&F & CIF: C&F

LC/DA/DP/AP/TT: 180 DAYS D A

SHIPPING MARKS : N B

SHIPMENT UNDER DUTY DRAW BACK

SR. NO.	DESCRIPTION	NET WT.	HS CODE	UNIT QTY CODE	QTY	UNIT RATE (USD)	TOTAL (USD)	EX. RATE	TAXABLE VALUE (INR)	IGST RATE	IGST AMOUNT
1	POLYESTER DUPATTA	3444.630	62149099	PCS	62400.00	1.50	93600.00	82.40	7712640.00	5%	385632.00
		3444.630		TOTAL	62400.00		93600.00		7712640.000		385632.000

Amount :-
(In words) : USD NINETY THREE THOUSAND SIX HUNDRED ONLY.

NUMBER OF PACKAGES :	52	
TOTAL NET WEIGHT :	3444.630	Kgs
TOTAL GROSS WEIGHT :	3574.630	Kgs

WE INTEND TO CLAIM BENEFIT OF ROTDEP
WE INTEND TO CLAIM BENEFIT OF ROSCTL

1. Drawback Declaration:
(I) DBK001 - I declare that no input tax credit of the central Goods and Services Tax or of the Integrated Goods & Services tax has been availed for any of the inputs or input services used in the manufacture of the export goods.
OR
DBK002 - I declare that no refund of integrated Goods and Services Tax paid on the export goods shall be claimed.
AND
(II). DBK003 - I declare that CENVAT credit on the input or input services used in the manufacture of the export goods has not been carried forward in terms of the Central Goods and Services Tax Act, 2017.

2. We intend to claim rewards under Merchandise Exports From India Scheme (MEIS).
3. We abide by provisional of foreign exchange management Act regarding realisation.
4. Supply meant for export under payment of IGST
5. We declare that this invoice shows the actual price of the goods described and all particulars are true and correct

Signature & date

For SHAB FASHION WORLD

Shabbir Shaikh
Proprietor

PACKING LIST

Exporter :	INV.NO. SFW/02/23-24
SHAB FASHION WORLD	Date ;- 18.10.2023
GROUND FLOOR, OFFICE NO.09	PAN : BOGPS7242D
MAZGAON TERRACE SARDAR BALWANT SINGH	GSTIN : 27BOGPS7242D1ZT
DHODI MARG NEXT TO DAT2DAY MEDICAL,	
Consignee :	SHIPPING MARKS : N B
AFSAL GOODS WHOLESALERS CO L.L.C DUBAI U. A. E MOBILE : 0522863474 EMAIL : afsalgoods2024@yahoo.com	

SL NO	CTN NO	ITEM NO 1	PCS	NET WT	GR WT
1	235	POLYESTER DUPATTA	1200	66.140	68.640
2	236	POLYESTER DUPATTA	1200	65.840	68.340
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5	239	POLYESTER DUPATTA	1200	65.840	68.340
6	240	POLYESTER DUPATTA	1200	65.940	68.440
7	241	POLYESTER DUPATTA	1200	65.840	68.340
8	242	POLYESTER DUPATTA	1200	65.620	68.120
9	243	POLYESTER DUPATTA	1200	65.520	68.020
10	244	POLYESTER DUPATTA	1200	67.140	69.640
11	245	POLYESTER DUPATTA	1200	66.500	69.000
12	246	POLYESTER DUPATTA	1200	67.240	69.740
13	247	POLYESTER DUPATTA	1200	67.060	69.560
14	248	POLYESTER DUPATTA	1200	66.840	69.340
15	249	POLYESTER DUPATTA	1200	66.500	69.000
16	250	POLYESTER DUPATTA	1200	65.720	68.220
17	251	POLYESTER DUPATTA	1200	65.620	68.120
18	252	POLYESTER DUPATTA	1200	65.510	68.010
19	253	POLYESTER DUPATTA	1200	66.570	69.070
20	254	POLYESTER DUPATTA	1200	65.500	68.000
21	255	POLYESTER DUPATTA	1200	66.870	69.370
22	256	POLYESTER DUPATTA	1200	66.770	69.270
23	257	POLYESTER DUPATTA	1200	66.840	69.340
24	258	POLYESTER DUPATTA	1200	67.240	69.740
25	259	POLYESTER DUPATTA	1200	66.570	69.070
26	260	POLYESTER DUPATTA	1200	65.500	68.000
27	261	POLYESTER DUPATTA	1200	66.360	68.860
28	262	POLYESTER DUPATTA	1200	66.180	68.680
29	263	POLYESTER DUPATTA	1200	67.070	69.570
30	264	POLYESTER DUPATTA	1200	67.240	69.740
31	265	POLYESTER DUPATTA	1200	66.640	69.140
32	266	POLYESTER DUPATTA	1200	66.770	69.270
33	267	POLYESTER DUPATTA	1200	66.840	69.340
34	268	POLYESTER DUPATTA	1200	66.500	69.000
35	269	POLYESTER DUPATTA	1200	65.580	68.080
36	270	POLYESTER DUPATTA	1200	66.240	68.740
37	271	POLYESTER DUPATTA	1200	65.520	68.020
38	272	POLYESTER DUPATTA	1200	65.500	68.000
39	273	POLYESTER DUPATTA	1200	66.040	68.540
40	274	POLYESTER DUPATTA	1200	66.040	68.540
41	275	POLYESTER DUPATTA	1200	66.360	68.860
42	276	POLYESTER DUPATTA	1200	66.240	68.740
43	277	POLYESTER DUPATTA	1200	65.830	68.330
44	278	POLYESTER DUPATTA	1200	65.770	68.270
45	279	POLYESTER DUPATTA	1200	65.610	68.110
46	280	POLYESTER DUPATTA	1200	66.050	68.550
47	281	POLYESTER DUPATTA	1200	66.240	68.740
48	282	POLYESTER DUPATTA	1200	65.830	68.330
49	283	POLYESTER DUPATTA	1200	65.610	68.110
50	284	POLYESTER DUPATTA	1200	66.870	69.370
51	285	POLYESTER DUPATTA	1200	67.270	69.770
52	286	POLYESTER DUPATTA	1200	66.520	69.020
		TOTAL ITEM NO 1	**62400**	**3444.630**	**3574.630**

For SHAB FASHION WORLD

Shabbir shaikh

Proprietor

INVOICE

Exporter
SHAB FASHION WORLD
GROUND FLOOR, OFFICE NO.09
MAZGAON TERRACE SARDAR BALWANT SINGH
DHODI MARG NEXT TO DAT2DAY MEDICAL,
MAZAGAON MUMBAI MAHARASHTRA-400010
INDIA

Invoice No. & Date
SFW/02/23-24 DT 18.10..2023

Buyer Order No & Date.

Exporter's Ref. IEC CODE
BOGPS7242D

Other Exporter Details

PAN :	BOGPS7242D
GSTIN :	27BOGPS7242D1ZT
State:	MAHARRASHTRA

State Code : 27

Consignee
AFSAL GOODS WHOLESALERS CO L.L.C
DUBAI U. A. E
MOBILE : 0522863474
EMAIL : afsalgoods2024@yahoo.com

Buyer (if other than consignee)
NOFITY PARTY
1.CENTURION TRADE SOLUTIONS PTE LTD
2.UNIVERSAL TRADING HK LIMITED
3.GLOBAL TRADING COMPANY
4.EARTH TRADING LIMITED

Country of Origin	Country of Final Destination
INDIA	UAE

Pre-Carriage by	Place of receipt by Pre-Carrier
ROAD	TRANSPORT

Mode of Transport	Port of Loading
BY SEA	JNPT MUMBAI

Port of Discharge	Final Destination
JEBEL ALI	JEBEL ALI

Terms of Delivery & Payment
FOB/C&F & CIF: C&F
LC/DA/DP/AP/TT: 180 DAYS D A

SHIPPING MARKS : N.B.

SHIPMENT UNDER DUTY DRAW BACK

SR. NO.	DESCRIPTION	NET WT.	HS CODE	UNIT QTY CODE	QTY	UNIT RATE (USD)	TOTAL (USD)	EX. RATE	TAXABLE VALUE (INR)	IGST RATE	IGST AMOUNT
1	POLYESTER DUPATTA	3444.630	62149099	PCS	62400.00	1.50	93600.00	82.40	7712640.00	5%	385632.00
		3444.630		TOTAL	62400.00		93600.00		7712640.000		385632.000

Amount :-
(in words) : USD NINETY THREE THOUSAND SIX HUNDRED ONLY.

NUMBER OF PACKAGES : 52
TOTAL NET WEIGHT : 3444.630 Kgs
TOTAL GROSS WEIGHT : 3574.630 Kgs

WE INTEND TO CLAIM BENEFIT OF RoDTEP
WE INTEND TO CLAIM BENEFIT OF DBK/DBCE.

1. Drawback Declaration
(I) DBK001 - I declare that no input tax credit of the central Goods and Services Tax or of the Integrated Goods & Services tax has been availed for any of the inputs or input services used in the manufacture of the export goods.
OR
DBK002 - I declare that no refund of Integrated Goods and Services Tax paid on the export goods shall be claimed.
AND
(II) DBK003 - I declare that CENVAT credit on the input or input services used in the manufacture of the export goods has not been carried forward in terms of the Central Goods and Services Tax Act, 2017.

2. We intend to claim rewards under Merchandise Exports from India Scheme (MEIS).
3. We abide by provisions of foreign exchange management Act regarding realisation.
4. Supply meant for export under payment of IGST
5. We declare that this invoice shows the actual price of the goods described and all particulars are true and correct

Signature & date
For SHAB FASHION WORLD
Shabbir Shaikh
Proprietor

PANCHNAMA

In respect of Shipping Bill No. 4749029 dated 19.10.2023 of Exporter M/s. SHAB FASHION WORLD (IEC-BOGPS7242D) drawn at CWC Distripark CFS, Dronagiri Node, Nhava Sheva, Dist. Raigad 400707 on 26.10.2023.

Pancha No. 1		Pancha No. 2	
Name:	Bhaskar Gulabrao Tate	Name:	Ranjit Uttam Kokate
Age:	37 years	Age:	24 years
Address:	S/o Gulabrao Tate, Room No. 26, Galli No. 2, Mhada Colony, Rajaram Bane MArg, Ganesh Nagar, Ghatkopar (East), Mumbai-400075	Address:	Room No. 304, Balaji Residency, Village-Derevali, Panvel-410206
Type of ID card:	Aadhaar Card	Type of ID card:	Aadhaar Card
Number of ID card:	393865787484	Number of ID card:	880476907101
Mobile No.:	9619426409	Mobile No.:	7057173296
Occupation:	Service	Occupation:	Service

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Kumar Swetank, a Senior Intelligence Officer, SIIB(X), JNCH on 26.10.2023 at 1500 hrs., at CWC Distripark CFS, Dist. Raigad, Maharashtra 410206 to witness the examination of goods placed in Export Shed 1 at Location F-11 area specified by the CFS pertaining to the Exporter M/s. SHAB FASHION WORLD (IEC-BOGPS7242D) covered under Shipping Bill No. 4749029 dated 19.10.2023, filed through Customs House Agent M/s RASPN Shipping Services Pvt. Ltd. for confirmation of declaration in respect of description of goods and quantity.

Here, we were introduced to Shri. Vishal Kumar Shrivastava, SIO, SIIB (X) and Shri.Ravindra K. Kunder, G- card holder of M/s RASPN Shipping Services Pvt. Ltd. (License No. 11/1949), holding Card No. 113/2021, and the authorized representative of the exporter. All the officers showed their identity cards to us. Then the officers explained to us that they wanted to examine the goods covered under above mentioned shipping bill for which we readily agreed. The cargo was going to be exported to UAE by the Exporter M/s. SHAB FASHION WORLD (IEC-

P1- 26/10

P2- 26/10

CB- 26/10/2023

BOGPS7242D) after being hold by NCTC alert vide Hold No. 199/2022-23/SIIB (X) dated 26.10.2023.

The exporter M/s. SHAB FASHION WORLD (IEC-BOGPS7242D) declared to have IEC address: Ground Floor, Office No. 09, Mazgaon Terrace, Sardar Balwant Singh Dhodi Marg, Mazgaon, Mumbai-400 010. We, the panchas as well as representative of Custom Broker were then shown the afore stated Shipping Bill No. 4749029 dated 19.10.2023 and respective Export Invoices, packing list of the goods attempted to be exported. The details of the said shipping bill are tabulated as below:

TABLE-I

S/B No./ Date	Invoice No./Date	Description	No. of Boxes	FOB (INR)	IGST Amount (INR)	DBK (INR)	ROSCTL (INR)
4749029/ 19.10.2023	SFW/02/23-24/ 18.10.2023	RITC 62149099 Polyester Dupatta	52	77,08,520/-	3,85,632/-	2,08,130.04/-	3,66,155.00/-

Once, we were shown the above-mentioned Shipping Bill, we put our dated signature on Shipping Bills, packing list & Export Invoices of the cargoes as a token of having seen the same.

Thereafter, the examination of the goods covered under above mentioned Shipping bills started. Firstly, the cargo was already carted in Export Shed 1 at location F-11 area by the CWC Distripark CFS. Then, the officers present asked the CHA and labourers to segregate the goods with respect to SB's packing list.

Thereafter, cartons were opened with help of labourers in our presence as well as in the presence of CHA & officers for examination of goods. The officers then counted the quantity of the goods. The officers observed that quantity and weight of goods were as per declaration in the respective shipping bills. 1200 dupattas were packed in on box and in total there were 52 such boxes.

Thereafter, representative sealed samples were drawn randomly from the consignment in triplicate from the above-mentioned shipping bills, for further testing and classification. The same were further placed in green envelope and they were sealed with customs wax seal. We have put our dated signatures as a token of having witnessed the same. The examined goods were then re-packed in same packing and handed over to the CFS staff for the safe custody.

The Panchnama running into three pages ended on the same place and same date i.e. 26.10.2023 at 1730 Hrs. The Panchnama was carried out in our presence and in the presence of the Custom Broker/ authorized representative of the exporter. The panchnama running into 01-03 pages was drawn on the laptop of the Customs Officer as per our say. Panchnama was carried out in a

P1 - 26/10

P2 - 26/10

CB - 26/10/23

peaceful and systematic manner and no untoward incident had happened during the course of drawing the Panchnama and no damage was done to the subject/concerned goods.

Drawn by me, this 26th day of October 2023.

26/10/2023

S.I.O./SIIB(X), JNCH

(K. Suratank)

26/10/23

In presence of: Pancha-I Bhaskar G. Tetre Pancha-II 26/10 Ranjit Kokate

26/10/2023

CB/Authorised representative of the Exporter

(Ravindra K. Kundu)

26/10/23

S.I.O/SIIB(X), JNCH

(Vittal Shrivastava)

. Shaikh, Proprietor ... office of Special

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

F. No. SG/INV-81/2023-24 SIIB(X) JNCH 'H' Cell **Date: 01.11.2023**

To,

The Joint Director,
DYCC,
JNCH, Nhava Sheva.

Sir,

Sub: Testing of samples pertaining to S/Bill no. 4749029 dated 19.10.2023 for urgent report thereof- reg.

Please find enclosed herewith 01 sealed samples of below mentioned goods from consignment pertaining to Shipping Bill No. for testing purpose.

Shipping Bill No./ date	Item No.	Declared Item description	No. of sealed envelope
4749029/ 19.10.2023	1	Polyester Dupatta	01

In this regard, the samples are being forwarded to ascertain the composition/nature of the goods.

Yours faithfully,

1/11

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

Encls:

01 sealed samples pertaining to S/Bill no. 4749029 dated 19.10.2023.

-Lab.No - 934 SIIB(X) dt. 01/11/23

S: B: No: 4749029, 19/09/2023.

Report:- The sample as received is in the form of an article described as (polyester Dupatta). It is made of dyed woven fabric, wholly composed of polyester filament yarns.

GSM = 48.08

Sealed remnant sample returned.

24/11/2023
RAMBABU KANAKAPUDI
Chemical Assistant

24/11/2023
डॉ. रवि शंकर शर्मा
Dr. Ravi Shankar Sharma
रासायनिक परीक्षक ग्रेड ||
Chemical Examiner Gr ||

F.No-SG/INV-81/2023-24 SIIB(X) Date: 02.11.2023

Market Enquiry Report

As per instructions of Assistant Commissioner, SIIB(X), JNCH the undersigned officer from SIIB(X) along with Mr. Ravindra K. Kunder, representative of Exporter, &M/s RASPN Shipping Services Pvt.Ltd., Authorized Customs Broker (CB) conducted market survey of goods covered S/B 4726774 dated 18.10.2023 and 4749029 dated19.10.2023 by M/s Shab Fashion World on 02.10.2023. Details pertaining to the samples are given below:-

Name of the Exporter	Customs Broker	Shipping bill/dated	Description of Goods
M/s Shab Fashion World	M/s RASPN Shipping services Pvt. Ltd.	4726774 dated 18.10.2023	Polyester dupatta
M/s Shab Fashion World	M/s RASPN Shipping services Pvt. Ltd.	4749029 dated 19.10.2023	Polyester dupatta

To ascertain the proper value of the said item we have carried sealed samples of the goods with us. We went to the shops of masjid market, Mangaldas Market, where such items are sold on a wholesale basis. Fabric similar to the samples were found in some shops. In order to get the actual price of such similar Dupatta , we asked for invoices and quotations. Shopkeeper refused to give the quotations but they told the price of the dupatta in the presence of exporter's representative & CB. Price per piece of different shops we visited are as follows.

S.No	Name of the Shop and address	Goods	Price in Rupees
1.	Raj fabrics, Shop no. 22, 7th lane, Ghadiyal gully, mangaldas Market, 400202	Polyester Dupatta	95
2.	SonalCollection , Shop No. A83/87, 3rd lane corner,Mangaldas market,400202	Polyester Dupatta	98
3.	Bhagwati textiles ,shop no-31, Manish Market, Palton road,400001	Polyester Dupatta	105
		Average wholesale price	99.33
		Value of the goods after adding 30% miscellaneous expenses in Rs./pc	129.1

The shopkeepers further informed that the price of the goods will vary depending upon the quantity, mode of payment and quantity of the goods ordered. The quotations along with original visiting cards are attached with this survey report.

02/11/2023

(Kunal Garg)
I/O SIIB(X)

02/11/2023

(Ravindra K. Kunder)
C.B Represenative

Statement of Muhammad Shabbir Abdul Karim Shaikh, Proprietor of M/s Shab Fashion World, 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 21.11.2023.

****

In receipt of spot Summons CBIC-DIN 20231178NT000072247D dated 21.1 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 21.11.2023. 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 Muhammad Shabbir Abdul Karim Shaikh, aged 37 years and DOB-16.09.1986. I am residing at Flat No. 59, 5th floor, Lal Chawl Building, BCP Street, 1st Umarkhadi, Mumbai-400009. I have the personal Mobile No. 9833310977, Aadhaar Card bearing No. 578879950363, PAN Card bearing No. BOGPS7242D and I am submitting the copies of the same as proof of my identity. I have completed my. I can read, understand and write in Hindi and English. I am married and I am staying alongwith my wife and mother at the address mentioned above. I have a current bank account in Bank of Baroda, Mandvi Branch having account number 04030100004316. 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 Muhammad Shabbir Abdul Karim Shaikh. I am actively into the business of readymade garments since the past 01 years, before which I was working in partnership with my sister for 04 years in ladies readymade dresses.

Q. What is your position in M/s Shab Fashion World?

A. I am the proprietor of M/s Shab Fashion World.

Q. How many employees /staff were there in M/s Shab Fashion World?

A. A total of 02 people are employed at the firm including me apart.

Q. How do you manage to handle the export related work with such a small workforce?

A. This is first export consignment which is LCL in nature. The consignment was directly delivered from Surat to JNPT. Therefore, most of our work is of marketing type, which don't require any other staff.

Q. Are you a manufacturer exporter or merchant exporter?

Ans. I am a Merchant exporter.

Q. Where you used to purchase your export goods from?

A. The shipment under Shipping bill no. 4749029 dated 19.10.2023 were purchased from suppliers in Surat. The name of the supplier M/s S R Impex. Surat, Gujarat. One earlier

Shabbir Shaikh

consignment was sent by procuring goods from other supplier i.e. N. G. Exports, which is also based in Surat, Gujarat.

Q. How many Shipping bills have been filed by you before the current shipment?

Ans. Including the current consignment, I have filed a total of 02 shipping bills till date..

Q. It is seen that the IEC has been registered recently i.e. June 2023. Thereafter shipping bills of high value were filed on the same day. What do you have to say regarding this?

A. It is true that the IEC has been registered recently, but the shipment has been done as per the orders I have received. The first shipment was done under Shipping Bill No. 3011292 dated 07.08.2023, for which I have realised 30% advance remittance. The balance remittance is being held up since my current shipment is on hold and the buyer in both the cases is same. I am hereby submitting the advance foreign remittance advice copy in support of the same.

As regards the value of shipment being very high, I submit that the domestic suppliers in both the shipments are known to me and I have purchased goods from M/s S.R. Impex and M/s N. G. Exports on credit basis. The terms of payment is payment to be made after 10 days of arrival of shipment at the destination port. I am also submitting the Bank Account statement of Ad bank since its inception.

Q. What do you have to say in the present consignment to justify the price as quoted in the Shipping bill no. 4749029 dated 19.10.2023.

A. As we are a merchant exporter, there is no case of inflating the prices of the goods under the shipping bill filed by us. The goods have been purchased from Supplier based in Gujarat, and we are furnishing all the invoices alongwith the e-way bills of all our purchase for you kind perusal. I am also putting my dated signature on all my submissions in token of having submitting the same.

Q. Have you filed e-way bill for this consignment before dispatching consignments from the place of purchase?

A. I am hereby submitting the e-way bill with respect to the invoice of Shipping Bill No. 4749029 dated 19.10.2023.

Q. Do you have tax invoices in your company's name while purchasing goods for export under your mentioned Shipping Bills?

A. We have proper invoice for the subject shipment, and I am hereby furnishing the same for your perusal.

Q. Are the supplier to your company in the present consignment are registered in Goods and Services Tax? Are they filing return regularly?

A. To the best of my knowledge, the supplies in this case M/s S.R. Impex and M/s N. G. Exports are registered with the GST authorities at their respective Jurisdiction.

Q. How and when you met your foreign consignee/importer?

Ans. Afsal Goods Wholesalers Co. LLC, Dubai is a renowned company whose representative I met in Dubai in the year 2019. We planned to start export from that year only, however it was stuck due to the COVID pandemic.

Q. At what rate were you selling goods for the export of the shipping bills for export?

Ans. We export the goods after very small profit margin of cost value after adding some overhead cost.

Q. Have you filed Income Tax regularly?

Shaikh 21/11/23

A. Till now I was not filing the ITR since i was below the threshold limit. However, I will file the ITR from the current year.

Q. Is your firm registered with GST authorities?

A. Yes. I am hereby submitting the GST registration copy in support of the same, alongwith GSTR2A and GSTR1.

Q. It is seen that there is one more firm namely M/s Silverline Multitrading having IE Code CMQPS5536P which is registered on the same address having Sameer Abdul Rehman Shaikh. What do you have to say regarding this?

A. Sameer Abdul Rehman Shaikh is my cousin and we have been into the business of readymade garment since a long time. Due to paucity of resources, we decided to share the rental premises between both of our firms since the real estate rates are quite high in the area and we both work in the business of very small mergins. I am hereby submitting the registered rent agreement of the premises.

Q. Who was your CB in the present consignment and how did you come in their contact?

A. RASPN Shipping Services Pvt. Ltd. was the CB in both the shipping bills filed by us. Their name was suggested by one of my suppliers M/s N. G. Exports.

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. We purchase our export goods from suppliers in domestic market and export them by booking nominal profits. 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 03 pages (serially mentioned 1 to 3) 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.

Shabbir Shaikh 21/11/23

(Muhammad Shabbir Abdul Karim Shaikh)
Proprietor, M/s Shab Fashion World

Typed and Recorded by me

(Kumar Swetank)
SIO /SIIB(X)
JNCH, 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
Tel No: 27244983: Fax: 27241828, 27241825
Email Id - siibx.jnch@gov.in

F. No.: SG/INV-81/2023-24/SIIB(X)JNCH Dated 27.11.2024

Reminder-I

To,
The Dy. Commissioner of SGST,
Surat Commissionerate,
Division-8, Unit-68
5TH FLR SALES TAX BHAVAN
NANPURA SURAT-395008

EM082308997IN
27-11-2024

Madam/Sir,

Sub- Verification of genuineness supplier M/s S. R. IMPEX (GSTIN -24AXCPR2115A1Z7)- reg.

Reference is invited to the above-mentioned subject vide letter dated 01.11.2023 for which no reply has been received from your office yet.

In this regard, it is once again informed that this office is investigating a case of exporter M/s Shab Fashion World (GSTIN -27BOGPS7242D1ZT)) wherein NCTC has raised red flags regarding the operations of this exporter. Further M/s S. R. IMPEX (GSTIN -24AXCPR2115A1Z7), falling under your jurisdiction has supplied the goods to the exporter. The inward/outward details are as below;

Sr. No.	FIRST SALE MADE TO (L1)	EXPORTER
1.	M/s. S. R. IMPEX	M/s. Shab Fashion World

In this regard, it is requested to inform this office about;

(a) the genuineness of the supplier M/s S. R. IMPEX (GSTIN -24AXCPR2115A1Z7).

(b) whether the exporter have filed GST returns regularly and properly.

(c) the genuineness of Input Tax Credit/IGST Refund availed by M/s S. R. IMPEX (GSTIN - 24AXCPR2115A1Z7).

It is therefore requested to conduct the said verification and communicate the outcome to this office at the earliest. Further, if any adversity is found, the same may be communicated to us and action may be taken at your end as per law.

This issues with the approval of competent authority.

Yours faithfully,

27/11/24

(I. RAMALINGESHWAR RAO)
ASSISTANT COMMISSIONER OF CUSTOMS
SIIB(X), JNCH, NHAVA SHEVA

Copy to: The Dy, Director
National Customs Targeting Centre (NCTC)
13, Sir VithaldasThakersey Marg,
Opp. Patkar Hall. New Marine Lines,
w.r.t. Alert No. 591/EXP/2023-24

EM099254167IN
27-11-2024

OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCEBRANCH (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-81/2023-24/SIIB(X) JNCH

Date: 01.11.2023

To
The Deputy. Commissioner, CGST
Division-II, GST BHAVAN,
Nanpura, Surat-395001.

Madam/Sir,

Sub.: Verification of genuineness of exporter M/s S. R. IMPEX (GSTIN No. 24AXCPR2115A1Z7)-reg:

This unit is investigating a case against the exporter M/s Shab Fashion World (GSTIN No. 27BOGPS7242D1ZT) wherein, apparently Govt. revenue implications are there.

Further, as per the NCTC red flags, supply chain of the exporter M/s Shab Fashion World (GSTIN No. 27BOGPS7242D1ZT) appears to be dubious. Therefore, you are requested to verify following GST related credentials of the supplier of exporter i.e. M/s S. R. IMPEX (GSTIN No. 24AXCPR2115A1Z7) and take necessary action:

i. Verify the genuineness of the supplier M/s S. R. IMPEX (GSTIN No. 24AXCPR2115A1Z7).
ii. Whether the supplier M/s S. R. IMPEX (GSTIN No. 24AXCPR2115A1Z7) has filed the GST returns regularly or otherwise.
iii. Verify the genuineness of Input Tax Credit/ IGST Refund availed by M/s S. R. IMPEX (GSTIN No. 24AXCPR2115A1Z7).

The out-come of the verification may please be communicated to this office at the earliest. Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST Act.

Yours faithfully,

1/11

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

EM2348006851/14

1/11/23

O/c

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

F. No. CUS/SIIB/ALT/747/2024-SIIB(E) 18-12-2024

REMINDER-II

To,
The Jt. Commissioner of SGST,
Division – 8, Range - 17
C-3 Multi Storeyed Bldg,
Nanpura, Surat,
Gujarat-395001

EM097935026IN
19/12/2024

Sub- Verification of genuineness of supplier M/s. S R IMPEX (GSTIN No – 24AXCPR2115A1Z7) - reg.

Please refer to this office letters dated 01.11.2023 and 27.11.2024 of even number (copies enclosed) on the above-mentioned subject. It is to inform that this office is investigating a case against the exporter M/s. Shab Fashion World (GSTIN: 27BOGPS7242D1ZT). In this connection, M/s. S R IMPEX (GSTIN No – 24AXCPR2115A1Z7) is supplier to M/s. Shab Fashion World (GSTIN: 27BOGPS7242D1ZT).

Therefore, it is once again requested to get the following verified and report at the earliest:

I. Whether the supplier M/s. S R IMPEX (GSTIN No – 24AXCPR2115A1Z7) is existent at the declared premises. Physical verification of the premises may please be got done.
II. Verify the genuineness of the supplier M/s. S R IMPEX (GSTIN No – 24AXCPR2115A1Z7).
III. Whether the supplier M/s. S R IMPEX (GSTIN No – 24AXCPR2115A1Z7) has filed GST returns regularly and properly,
IV. Verify the genuineness of Input Tax Credit/ IGST Refund availed by supplier M/s. S R IMPEX (GSTIN No – 24AXCPR2115A1Z7). Also, verify the genuineness whether the supplier M/s. S R IMPEX (GSTIN No – 24AXCPR2115A1Z7) supplied goods to the exporter M/s. Shab Fashion World (GSTIN: 27BOGPS7242D1ZT) or otherwise.
V. It is also requested to comment on whether the GSTIN(s) is/are genuine business entity(ies) or fraudulent/ bogus/ paper-based firm(s).

The outcome of verification may please be communicated to this office at the earliest. Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST act.

This issues with the approval of Commissioner of Customs, NS-II, JNCH.

Yours faithfully,

Signed by Wagh
Chittaranjan Prakash
Date: 18-12-2024 14:12:52

CHITTARANJAN PRAKASH WAGH
SIIB(X), NS-II JNCH

EM097935030IN
18/12/24