सीमाशुल्कआयुक्तकाकार्यालय, एनएस-II
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
केंद्रीकृतनिर्यातआकलनकक्ष, जवाहरलालनेहरूसीमाशुल्कभवन
CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU CUSTOM HOUSE,
न्हावाशेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र- 400 707
NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707

F. No.: CUS/ASS/PTF/29/2025-CEAC **Date of SCN: 19 .11.2025**
CUS/SIIB/ALT/693/2024-SIIB(E) JNCH **Date of issue: 19 .11.2025**

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DIN: 20251178NT0000 880 8FE

SCN No.: 1349/2025-26/ADC/CEAC/NS-II/CAC/JNCH

SHOW CAUSE NOTICE UNDER SECTION 124 OF THE CUSTOMS ACT, 1962

Subject: - Show Cause Notice Under Section 124 of The Customs Act, 1962 in respect of goods covered Shipping Bill No. 4703718 dated 17.10.2023 attempted to be Exported by M/s. Shivani Enterprise (IEC-BPMPY8340F)-reg

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M/s. Shivani Enterprise (IEC-BPMPY8340F) having its office at GROUND FLOOR, SHOP NO-01, H NO-387, DHUNDAN MOHALLA, Badarpur, BADARPUR VILLAGE, SOUTH DELHI, DELHI-110044 has filed the following Shipping Bill for Export of following items destined to UAE. The details are as under:

TABLE-I

SB No./Date	Description	Quantity (PCS)	FOB (INR)	DBK (INR)	RoSCTL (INR)	IGST
4703718 DATED 17.10.2023	LADIES KAFTAN WITH 2 PCS INNER JACKET OF MMF	395	2,60,058.52	7,541.70	12,353.00	LUT
	LADIES KAFTAN MADE OFF MMF	2965	19,42,312.20	56,327.05	92,260.00	LUT
	TOTAL	3360	22,02,370.72	63,868.75	1,04,613	LUT

2. On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. Shivani Enterprise (IEC-BPMPY8340F) covered under Shipping Bill No. 4703718 dated 17.10.2023 (hereinafter referred to as "Shipping Bill") (RUD-I) filed through their Customs Broker M/s. Service Bureau Logistics LLP. (License No. 11/2045) at JWR CFS, the goods covered under Shipping Bill No. 4703718 dated 17.10.2023 were declared as "LADIES KAFTAN WITH 2 PCS INNER JACKET OF MMF &LADIES KAFTAN MADE OFF MMF", were put on hold vide Hold letter No. 196/2022-23/SIIB(X) dated 27.10.2023 issued 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 claim of drawback and other Export incentives. Hence the case was taken up by this unit for detailed investigation.

3. Consequently, the subject goods pertaining to Shipping Bill No. 4703718 dated 17.10.2023 were examined 100% vide Panchanama dated 28.10.2023 (RUD-II) in the presence of two independent Panchas, representatives of Customs Broker and Exporter. During the Examination, the subject goods were found as declared in the said Shipping Bill, their corresponding invoices and Packing lists w.r.t. declared quantity and description. However, it appeared that the valuation of the goods covered

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3. Consequently, the subject goods pertaining to Shipping Bill No. 4703718 dated 17.10.2023 were examined 100% vide Panchanama dated 28.10.2023 (RUD-II) in the presence of two independent Panchas, representatives of Customs Broker and Exporter. During the Examination, the subject goods were found as declared in the said Shipping Bill, their corresponding invoices and Packing lists w.r.t. declared quantity and description. However, it appeared that the valuation of the goods covered in above said Shipping Bill was overvalued. Representative Sealed Samples (RSS) of the goods from the Shipping Bill were drawn for the purpose of testing.

4. Further, letters dated 07.11.2023 was forwarded to DYCC, JNCH along with RSS's for testing in order to determine exact characteristics, nature and composition of the subject goods. DYCC tested the RSS and forwarded the test Reports vide DYCC Report Nos. 981/SIIB(X) dated 06.12.2023 & 982/SIIB(X) dated 06.12.2023 (RUD-III). The details of test report are as under:

Item No	Item Description	RITC	Drawback Sr. No.	ROSCTL Sr. No.	DYCC Test Report
1	LADIES KAFTAN WITH 2 PCS INNER JACKET OF MMF	62044390	62040303B	62040303B	The sample as received is in the form of readymade textile garment (Ladies kaftan with 2 pcs Inner jacket). Total weight of sample = 1527.69 gm: Outer portion: It is composed of dyed woven fabric. Stitched with Embroidery work at neck and back portion. The base fabric is wholly composed of filament yarns of polyester. Embroidery work is composed of glass and polymeric material. GSM OF OUTER PORTION = 55.66 Inner portion: It is Composed of dyed woven fabric (full sleeves) stitched with embroidery work in front portion and fitted with Inner liner. The base fabric and Inner liner is wholly composed of Polyester filament yarns. Embroidery work is composed of Polymeric and glass material. GSM OF INNER WORN FABRIC = 55.66 GSM OF INNER FABRIC = 59.33
2	LADIES KAFTAN MADE OFF MMF	62044390	62040303B	62040303B	The Sample as received is in the form of readymade textile garment (kaftan). It is composed of dyed woven fabric fitted with inner liner and stitched with embroidery at upper front portion. The base fabric and inner liner is wholly composed of filament yarns of polyester. Embroidery material is composed of glass and polymeric (material). Total weight of Sample = 628.9 gm GSM of outer fabric = 53.42 GSM of Inner fabric = 55.02

In view of the above, the subject goods were found as mis-declared in terms of composition, CTH and Drawback Sr. No. Hence, the eligible CTH and Drawback Serial Number is as below:

Table-II

Item No	Item Description	DECLARED						REDETERMINED					
		RITC	Drawback	Rate	RoSCTL	RATE		RITC	Drawback	Rate	RoSCTL	RATE	
						State	Centre					State	Centre
1	LADIES KAFTAN WITH 2 PCS INNER JACKET OF MMF	62044390	62040303B	2.9	62040303B	2.65	2.1	62044390	62040103B	2.8	62040103B	2.65	2.1

2	LADIES KAFTAN MADE OFF MMF	6204 4390	620403 03B	2.9	620403 03B	2.65	2.1	62044 390	620401 03B	2.8	620401 03B	2.65	2.1

5. To ascertain prevailing Market Value of the goods, the Market Enquiry of the goods covered under the subject Shipping Bill was required to be conducted, therefore this office had requested to the Exporter to represent them during the said Market Enquiry.. The Market Enquiry was conducted on 04.11.2023 (RUD-IV) along with Authorized Representative of the Exporter. As per the Market Enquiry the value of the goods has been re-determined and accordingly the Export incentives have been re-determined. On the basis of Panchanama dated 28.10.2023 and Market Enquiry Report dated 04.11.2023, it is observed that the subject goods have been mis-declared in terms of valuation, CTH and drawback Sr. Number. The re-determined FOB value of the goods and corresponding Export incentives under the Shipping Bill would be as below:

Table-III

Sl No.	Shipping Bill No. & Date	Description of goods	Quantity (PCS)	Declared			Re-determined		
				FOB (INR)	Drawback (INR)	ROSCTL (INR)	FOB	Drawback	ROSCTL
1	4703718 DATED 17.10.2023	LADIES KAFTAN WITH 2 PCS INNER JACKET OF MMF	395	2,60,058.52	₹ 7,541.70	₹ 12,353	1,53,212.88	₹ 4,289.96	7,277.61
2		LADIES KAFTAN MADE OFF MMF	2965	19,42,312.20	56,327.05	₹ 92,260	10,28,762.30	28,805.34	48,866.21
TOTAL			3360	22,02,370.72	63,868.75	1,04,613	11,81,975.18	33,095.31	56,143.82

Table-IV

Re-determined FOB	Differential Drawback	Differential ROSCTL	Total excess Export benefits
(in Rs.)	(in Rs.)	(in Rs.)	(in Rs.)
₹ 11,81,975.18	₹ 30,773.45	₹ 48,468.79	₹ 79,242.23

6. As can be seen from the Table above, based on the Report received by the DYCC, JNCH and Market Enquiry conducted on 04.11.2023, it appears that the goods declared by the Exporter in the Shipping Bill No. 4703718 dated 17.10.2023 have been mis-declared in terms of their CTH, drawback Sr. No. and Value. The value of the goods has been re-determined on the basis of Market Enquiry Report dated 04.11.2023 and DYCC Reports. The Export incentive such as drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the Table above. Hence, the declared value i.e. Rs. 22,02,370.72 appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the Provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of Export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of ExportGoods) Rules, 2007 (CVR). As per the Provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on Examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007. In the instant case, the Exporter is Merchant Exporter and hence, transaction value of the impugned goods under Export could not be determined under Rule 4 & 5 of the Customs Valuation Rules, 2007. Hence the value of all the items could be ascertained from the wholesale Market.

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

7.1 Accordingly, as per Rule 3(3) ibid, since the value of the impugned goods could not be determined under the Provisions of Sub Rule (1), the value was to be re-determined by proceeding sequentially through Rule 4 to Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

7.2 As the Export goods were not standard goods, the Export data in Export Commodity Data Base (ECDB) could not be used for comparing price of the goods of like kind and quality as required under Rule 4 of CVR, 2007. Further, the subject goods were not identified specifically with any brand, mark, style and other specifications, the goods of like kind and quality Exported cannot be identified to compare their transaction value with the declared value of the subject goods. Hence, value of the subject goods cannot be determined under the said Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

7.3 The Exporter has neither produced any cost of production details, manufacturing or processing of Export details and correct transport details nor produced cost design or brand or an amount towards profit etc. to derive computed value of the goods. In absence of complete cost data details, value cannot be determined as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

7.4 As the Provisions of Rule 4 & 5 ibid, are not applicable in the instant case, the value of the goods is required to be determined under the Provisions of Rule 6 of the CVR 2007. Rule 6 of the said Rules reads as under:-

RULE 6. Residual Method –"Subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and the general Provisions of these Rules provided that local Market Price of the Export goods may not be the only basis for determining the value of Export goods".

As per the Provisions of Rule 6 ibid, the assessable value of the goods is proposed to be re-determined under Rule 6 ibid, i.e. as per the Residual Method. Accordingly, Market Survey was conducted by the officers of SIIB (Export) on 04.11.2023. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as Market value of the same. The details of the determination of the value is summarized in the Market Survey Report dated 04.11.2023.

8. Past Exports:

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 31.08.2023 till 31.12.2024 for Exporter M/s. Shivani Enterprise (IEC-BPMPY8340F). However, the Exporter had filed a total No. of 02 Shipping Bill in past. During further investigation, ICES data was scrutinized, on perusal of the past Export data, no foreign remittance has been received as per FEMA regulations. The details of the Shipping Bill are as under where no BRC/foreign remittance has been realized yet against this IEC.

Table-V

Sr.No.	SB No.& Date	LEO Date	Expected Realization Date	Drawback Amount (in INR)	RoSCTL	RoDTEP	FOB to be realised (In FC)	FOB (in INR)
1	4640836 dt 14.10.2023	16-10-2023	31-07-2024	0	0	0	7356 (USD)	6,06,153

From the data retrieved from ICES 1.5, it is evident that the exporter has not claimed any Export incentives in the first SB.

9. Further, an Alert was inserted to withhold the Export incentives against the Exporter M/s. Shivani Enterprise (IEC-BPMPY8340F) during the investigation.

10. The Exporter vide their letter dated Nil requested to release the goods for Export. The request of the Exporter was accepted by the Adjudicating Authority as per the Provisions of Board Circular No. 01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and the goods were released Provisionally for Export under section 110A of the Customs Act, 1962 on execution of Bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee amounting to Rs. 75,000/- (Rupees Seventy Thousand only) on 04.12.2023 (RUD-V).

11. Further, letters dated 11.11.2024, 05.12.2024, 20.12.2024 and 08.01.2025 were also sent to jurisdictional AVATO/GSTO, Ward-94, Zone-08 of Delhi State GST to verify the genuineness of the Exporter M/s. Shivani Enterprise (IEC-BPMPY8340F). Reply letter vide diary No. 1539/W-94 dated 30.12.2024, regarding verification of existence/ genuineness of the supplier M/s. Shivani Enterprises (GSTIN-07BPMPY8340F1ZC) is received in this office, wherein it is communicated that:

As per the GSTN report the firm is not traceable, hence, firm is considered as non-existing. The firm has filled the returns up to Dec-2024. The firm has applied refunds for 2 times vide below mentioned details but not approved so far by the department:

ARN Number	Date of Application	Year	Claim for the Period
AA070224060841G	15/02/2024	2023-2024	01/2024 - 01/2024
AA0702240601250	15/02/2024	2023-2024	08/2023 - 12/2023

The firm is not found existing at registered address, hence considered as non-genuine firm.

SUMMONS & STATEMENT:

12. Further, in order to record the statement of M/s. Shivani Enterprise (IECBPMPY8340F) , under section 108 of Customs Act, 1962, 04 Summonses have been issued vide DIN- 20240278NW000000C50F dated 19.02.2024 to appear on 05.03.2024, DIN- 20240478NW0000116691 dated 17.04.2024 to appear on02.05.2024, DIN- 20241178NT0000888D9C dated 11.11.2024 to appear on25.11.2024 and DIN- 20241278NT0000666A13 dated 04.12.2024 to appear on 23.12.2024 in the name of M/s. Shivani Enterprise (IEC-BPMPY8340F) to appear before the office of SIIB(X), 6th floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. However, no one appeared for deposing of the statement.

13. Further, on receipt of Summons CBIC-DIN- 20240578NW0000111FD0 dated 03.05.2024 to appear on 08.05.2024 before Customs for the recording of the Statement u/s 108 of the C.A. 1962, the statement of Shri Machindra Khandu Ithape (RUD-VIII) was recorded under Section 108 of the Customs Act,1962, on 14.05.2024, in the office of the Special Investigations and Intelligence Branch (Export), situated on the 6th floor, J.N.C.H., Nhava Sheva, Dist. Raigad-400707, wherein he inter-alia stated that;

- On being asked whether he knew the reason for being summoned and if he was the authorized person on behalf of CB M/s. Service Bureau Logistics LLP, he replied that he had appeared in response to the summons dated 03.05.2024 in relation to an export through JNPT by M/s. Shivani Enterprises (IECBPMPY8340F). He further stated that he was the authorized person, holding a G-card, on behalf of CB M/s. Service Bureau Logistics LLP to give a statement before Customs.
- On being asked about the duration of his employment and the period his CB firm had been in the CHA business, he replied that he had been employed with the CHA firm for the past six months, whereas the firm had been in this business for approximately the last fifteen years.

- On being asked whether Shipping Bill No. 4703718 dated 17.10.2023 had been filed on behalf of M/s. Shivani Enterprises (IEC-BPMPY8340F), he replied that the said shipping bill had been filed by his subordinates under his supervision on behalf of the exporter.

- On being asked whether he was aware of the case booked against the exporter M/s. Shivani Enterprises (IEC-BPMPY8340F) for misdeclaration, particularly regarding value, he replied that he was aware of the case, as the goods were found to be overvalued during examination, in which he was present.

- On being asked how he had come into contact with the exporter M/s. Shivani Enterprises (IEC-BPMPY8340F), he replied that orders were generally received through his boss' friend, Mr. Rahul. However, he stated that the exporter's credentials were always verified before filing shipping bills.

- On being asked whether the KYC of the exporter M/s. Shivani Enterprises (IECBPMPY8340F) had been conducted, he replied that the KYC of the customer had been verified every time. He stated that the exporter had a valid IEC issued by DGFT and that verification had been carried out through a bank authorization letter, a cancelled bank cheque, GSTR-3B, and the DGFT online website, in compliance with CBLR 2018. He further mentioned that signed and certified copies of these documents had been submitted.

- On being asked how much money had been promised by the exporter for the clearance of goods, he replied that agency charges of Rs 1000-1500/- per export shipment were generally charged.

- On being asked about the non-responsiveness of the exporter to summons and whether the exporter's company was still in existence, he replied that the documents had been filed with correct classification and without any violation of the existing export policy, following the guidance provided under CBLR 2018.

- On being asked whether he had suspected that the proprietor/exporter might have been a frontman for someone else and how the finances were being arranged, he replied that no such suspicion had arisen. He stated that, as a Customs Broker, the exporter's credentials had always been verified, and KYC had been conducted as per CBLR 2018.

- On being asked why it should not be considered that he was aware of the misdeclaration by the exporter regarding a dubious supply chain, he replied that shipping bills had been filed as provided by the exporter along with KYC documents, invoices, and packing lists. He further stated that during the examination, the goods had been found as declared in terms of quantity and marked description. He added that he had no knowledge of the exporter's supply chain or any potential violations under the GST Act.

- On being asked whether the CB firm or the exporter had been penalized by any government agency, he replied that, to the best of his knowledge, neither CB M/s.

Service Bureau Logistics LLP nor the exporter had been penalized by any government agency as of date.

- On being asked whether he had anything more to add, he replied that he had nothing further to state but assured that he would cooperate with the Department in the instant matter and provide all relevant documents as and when required.

14. RELEVANT LEGAL PROVISIONS:

A. Customs Act, 1962:

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

Section 50: Entry of goods for Exportation. –

(1) The Exporter of any goods shall make entry thereofbypresenting [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 goodsunder this Act or under any other law for the time being in force.

SECTION 113(i): any goods entered for Exportation which do not correspond in respect of value or in any material particular with the entry made under this Act or in the case of baggage with the declaration made under section 77, shall be liable to confiscation;

Section 113(ia): Any goods entered for Exportation under claim for drawback which do not correspond in any material particular with any information furnished by the Exporter or manufacturer under this Act in relation to the fixation of the rate of drawback under Section 75, shall be liable to confiscation; Section 113(ja): any goods entered for Exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the Provisions of this Act or any other law for the time being in force;

Section 113(ja): any goods entered for Exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the Provisions of this Act or any other law for the time being in force;

Section 114(iii): Any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 113, or abets the doing or omission of such an act, shall be liable, in the case of any other goods, to a penalty not exceeding the value of the goods as declared by the Exporter or the value as determined under this Act, whichever is the greater;

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 document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

Section 114AC: Penalty for fraudulent utilisation of input tax credit for claiming refund. -

Where any person has obtained any invoice by fraud, collusion, willful misstatement or suppression of facts to utilize input tax credit on the basis of such invoice for discharging any duty or tax on goods that are entered for Exportation under claim of refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed. For the purposes of this section, the expression "input tax credit" shall have the same meaning as assigned to it in clause (63) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017).

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 section28AAA.]

Customs Brokers Licensing Regulations, 2018:

10. Obligations of Customs Broker.—A Customs Broker shall —

(n) verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN),identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information;

Foreign Trade (Development and Regulation) Act, 1992:

Section 11:(1) No Export or import shall be made by any person except in accordance with the Provisions of this Act, the Rules and orders made there under and the foreign trade policy for the time being in force.

Foreign Trade (Regulation) Rules, 1993:

Rule 11: On the importation into, or Exportation out of, any customs ports of any goods, whether liable to duty or not, the owner of such goods shall in the Bill of Entry or the Shipping Bill or any other documents prescribed under the Customs Act, 1962 (52 of 1962), state the value, quality and description of such goods to the best of his knowledge and belief and in case of Exportation of goods, certify that the quality and specification of the goods as stated in those documents, are in accordance with the terms of the Export contract entered into with the buyer or consignee in pursuance of which the goods are being Exported and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or Shipping Bill or any other documents.

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

15.1 M/s. Shivani Enterprise (IEC-BPMPY8340F) having its registered office address at GROUND FLOOR, SHOP NO-01, H NO-387, DHUNDAN MOHALLA, Badarpur, BADARPUR VILLAGE, SOUTH DELHI, DELHI, 110044 had filed Shipping Bill No. 4703718 dated 17.10.2023 through their Customs Broker M/s. Service Bureau Logistics LLP. (License No. 11/2045). The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bill comes to Rs. 11,81,975.18 as against the declared FOB value of Rs. 22,02,370.72. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 63,868.75 and RoSCTL of Rs. 1,04,613 whereas they were eligible for Drawback of Rs. 33,095.31 and RoSCTL of Rs. 56,143.82 respectively. (as tabulated in Table-III above).

15.2 As can be seen from the Table-III above, based on the DYCC Reports and Market Enquiry conducted on 04.11.2023, it appears that the goods declared by the Exporter in the Shipping Bill No. 4703718 dated 17.10.2023 have been mis-declared in terms of their CTH, Drawback Sr. No. and value. During the Market Enquiry it was found that the value of the goods filed under the said Shipping Bills were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The Export incentive such as drawback & RoSCTL are therefore redetermined with respect to the re-determined FOB as mentioned in the table-III above. It is thus cogent and clear that the Exporter M/s. Shivani Enterprise (IEC-BPMPY8340F) had mis-declared the impugned goods in terms of their value and attempted to defraud the Government by claiming undue higher amount of Drawback and ROSCTL and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the Provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

15.3 The Exporter has violated the Provisions of Rule 11 of the Foreign Trade (Regulations), 1993 in as much, as they did not make a correct declaration of value of goods in the Shipping Bill filed by them to the Customs authorities.

15.4 As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue Export benefits not legitimately payable to them. The Exporter had declared the FOB value in the Shipping Bill as Rs. 22,02,370.72 whereas the re-determined FOB value after conducting the Market Survey was Rs. 11,81,975.18 only and hence higher Drawback & RoSCTL and other Export incentives were claimed. Thus, it appeared that the said goods were attempted to be exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development &Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities.

15.5 As the goods were attempted to be exported by mis-declaration for which confiscation is proposed. Also, as per ICES 1.5 system, the drawback & Rosctl claimed in the live Shipping Bills as mentioned in Table-I are claimed by the Exporter. The drawback & Rosctl claimed in the live Shipping Bills as mentioned in Table-I are not liable to be demanded back from the Exporter since the goods were cleared for Provisional Export without disbursing the Export incentives to the Exporter.

15.6 The description of the goods found was not in consonance with the Exporter's declaration with respect to value, as the Exporter had overvalued the goods on the basis of fake invoices. Hence, the declared value appeared to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

15.7 Accordingly, as per Rule 3 (3) ibid, since the value of the impugned goods could not be determined under the Provisions of Sub Rule (1), the value was to be re-determined by proceeding sequentially through Rule 4 to Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

15.8 As the Export goods were not standard goods, the Export data in Export Commodity Data Base (ECDB) could not be used for comparing price of the goods of like kind and quality as required under Rule 4 of CVR, 2007. Further, the goods of like kind and quality Exported cannot be identified to compare their transaction value with the declared value of the subject goods. Hence, value of the subject goods could not be determined under the said Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

15.9 The Exporter has neither produced any cost of production details, manufacturing or processing of Export details and correct transport details nor produced cost design or brand or an amount towards profit etc, to derive computed value of the goods. In absence of complete cost data details, value could not be determined as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

15.10 The value of the impugned goods is, therefore, proposed to be redetermined under the residual Rule 6 of CVR (Export) Rules, 2007. This Rule stipulates that subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general Provisions of these Rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods has been re-determined from Rs. 22,02,370.72 to Rs. 11,81,975.18 as per the DYCC Reports & Market Enquiry of the subject goods.

15.11 With respect to the Exporter M/s. Shivani Enterprise (IECBPMPY8340F), this office sent 04 letters dated 10.11.2024, 05.12.2024, 20.12.2024 & 08.01.2024 for the verification of the genuineness of the Exporter. Jurisdictional GST Authorities vide reply letter Diary No. 1539/W-94 dated 30.12.2024 communicated this office that the firm is not traceable, hence, the firm is considered as non-existing. The firm is not found existing at registered address, hence considered as non-genuine firm. Also, Summonses to the Exporter have been dispatched to Exporter's address mentioned in the IEC by this office. However, the summonses sent via speed post returned to this office with the remark that the 'Item returned Addressee left without instruction'. Also, Summonses have been sent through the e-mail address provided by the Exporter in their official correspondence with this office. However, the exporter did not turn up for deposing their statement nor provided the details/documents for verification of Supply chain. Therefore, the Exporter M/s. Shivani Enterprise (IEC-BPMPY8340F) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of misdeclaration of value, description and classification of the impugned goods in case of live Shipping Bills. From the above facts, it is clear that the Exporter is a fly by night operator and was established only to Export inferior goods to claim higher export incentives. Therefore, it appears that the Exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them

The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with malafide intent to avail undue/excess export benefits in form of Drawback, RosCTL and other export benefits. Therefore, the Exporter is liable for penalty u/s 114AA of Customs Act, 1962 for this intentional mis-declaration.

Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. since the FOB value of the said goods which were provisionally exported have been re-determined and also export incentives are redetermined, the IGST payable/the refund or ITC available to the exporter also gets re-determined. Further, the Exporter is non-existent and non-genuine. The ITC/IGST claimed is in question since there is no supply chain existing. Hence, the Exporter M/s. Shivani Enterprise (IEC-BPMPY8340F) has rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

15.12 As above discussed, the Exporter has claimed Drawback & RoSCTL/RoDTEP by fraud, collusion, willful misstatement or suppression of facts without realizing the BRC for the live Shipping Bill. Hence, it appears that the M/s. Shivani Enterprise (IEC-BPMPY8340F) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962.

15.13 Furthermore, it is observed that for the past Shipping Bill filed by the Exporter, as detailed in Table-V above, no foreign remittance has been received. Hence, it appears that the M/s. Shivani Enterprise (IEC-BPMPY8340F) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962.

15.14 The Custom Broker M/s. Service Bureau Logistics LLP. (License No. 11/2045) failed to ascertain the veracity and genuineness of the Exporter firm M/s. Shivani Enterprise (IEC-BPMPY8340F). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, though the CB stated that, they have taken copies of the IEC and GST registration from the Exporter and started filing Shipping Bills on their behalf. It appears that the CB is not disclosing the truth since the Exporter is non-existing and found to be non-genuine as per the verification of the Jurisdictional GST Authorities. The CB in his statement stated that exporters were verbally guided to submit the necessary documents via email and indicate whether they intended to claim export benefits. Based on the documents, a checklist was created, sent to the exporter for approval, and then the Shipping Bill was filed on ICEGATE after the exporter's confirmation. But no proof in this regard is submitted by the CB. Though, the CB stated that they conducted verification of address of the Exporter, no evidence has been produced in support of their claim. The CB has to verify the antecedents of the Exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. The CB in their voluntary statement has submitted that they had verified the address of the Exporter, but had furnished only photographs of the place. No evidence has been put forth by the CB to corroborate their claim of actually verifying the principal place of business of the Exporter. The role of the CB in this fraudulent export of a non-existing and non-genuine firm is not ruled out. Had the CB confirmed the veracity and genuineness of the Exporter through their own independent and reliable sources, he could have easily known that the Exporter and their supply chain is dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

16. Now, M/s. Shivani Enterprise (IEC-BPMPY8340F) having its registered office at Ground Floor. Shop No-0, H No 387, Dhundan Mohalla, Badarpur village, South Delhi, Delhi, 110044 are hereby called upon to Show Cause to the Additional Commissioner of Customs, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

i. The declared FOB value of Rs. 22,02,370.72/- covered under the Shipping Bill No. 4703718 dated 17.10.2023 should not be rejected and redetermined to Rs. 11,81,975.18/- under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 as detailed above.

ii. The drawback of Rs. 63,868.75/- and Rosctl of Rs. 1,04,613/- claimed in the Shipping Bill No. 4703718 dated 17.10.2023 should not be re-determined to Drawback of Rs. 33,095.31/-and RoSCTL of Rs.56,143.82/- since FOB value of the goods is re-determined.

iii. The said impugned Export goods covered under the Shipping Bill No. 4703718 dated 17.10.2023 having total declared FOB value of Rs. 22,02,370.72, which appear to be mis-declared in terms of value, should not be confiscated under the Provisions of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.

iv. Penalty should not be imposed on M/s. Shivani Enterprise (IECBPMPY8340F) under Section 114(iii) of the Customs Act, 1962.

v. Penalty should not be imposed on proprietor/Director of M/s. Shivani Enterprise (IECBPMPY8340F) under 114AA of the Customs Act, 1962.

vi. Penalty should not be imposed on M/s. Shivani Enterprise (IECBPMPY8340F) under Section 114AB of the Customs Act, 1962 on account of claiming export incentives /benefits without receipt of the foreign remittance in case live Shipping Bill mentioned in Table-I.

vii. Penalty should not be imposed on M/s. Shivani Enterprise (IECBPMPY8340F) under Section 114AC of the Customs Act, 1962

viii. Penalty should not be imposed, under Section 114AB of the Customs Act 1962, as no BRC was received against the past Shipping Bill No. 4640836 dt 14.10.2023, 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.

ix. The Bond should not be enforced and Bank Guarantee of Rs. 75,000/(Rupees Seventy Thousand Only) at the time of Provisional Release of the goods for Export, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of adjudication proceeding in the subject matter.

17. Further, M/s. Service Bureau Logistics LLP. (License No. 11/2045), Flat No 309, F-3, WP-45/47, Mint Chambers, GPO, Mint Road, Fort Mumbai - 400001 are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why:

i. Penalty should not be imposed on them under Section 114(iii) of the Customs Act, 1962 for violation of regulation 10(n) of CBLR, 2018.

ii. Penalty should not be imposed on Shri Machindra Khandu Ithape under 114AA of the Customs Act, 1962 for violation of regulation 10(n) of CBLR, 2018.

18. The noticees are further informed that they should clearly state in their written reply whether they wish to be heard in person before the case in adjudicated. In case no reply is received within 30 days of the receipt of this SCN and no request is made for the PH or they do not appear before the adjudicating authority on the date and time fixed, the case will be decided exparte on the basis of evidence available on record without any further reference to them.

19. 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.

20. 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.

21. This show cause notice is issued without prejudice to any other action that may be taken against the persons/firms mentioned herein or any other person under the Customs Act, 1962 or any other law for the time being in force.

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

19/11/25

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

To,

1. M/s. Shivani Enterprise (IEC-BPMPY8340F), GROUND FLOOR, SHOP NO-01, H NO-387, DHUNDAN MOHALLA,Badarpur, BADARPUR VILLAGE, SOUTH DELHI, DELHI, 110044.
2. M/s. Service Bureau Logistics LLP. (License No. 11/2045),FLAT NO 309, F-3, WP-45/47, MINT CHAMBERS,GPO, MINT ROAD, FORT, MUMBAI- 400001.

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.

<u>**Annexure – I**</u>

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill Nos. 4703718 dated 17.10.2023
RUD-II	Panchanama dated 28.10.2023
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated on 04.11.2023
RUD-V	Provisional Release of the goods for Export dated 04.12.2023.
RUD-VI	Copy of GST verification report.
RUD-VII	Summonses dated 19.02.2024, 17.04.2024, 11.11.2024 and 04.12.2024 to the Exporter M/s. Shivani Enterprise (IECBPMPY8340F).
RUD-VIII	Copy of statement of Shri. Machindra Khandu Ithape, Authorised Representative and G-Card holder of M/s. Service Bureau Logistics LLP. (License No. 11/2045) dated 14.05.2024.

CEAC, NS-II, JNCH

To,
Noticees,
1. M/s. Shivani Enterprise (IEC-BPMPY8340F)
GROUND FLOOR, SHOP NO-01, H NO-387, DHUNDAN MOHALLA,
Badarpur, BADARPUR VILLAGE, SOUTH DELHI, DELHI, 110044.

2. M/s. Service Bureau Logistics LLP. (License No. 11/2045),
FLAT NO 309, F-3, WP-45/47, MINT CHAMBERS,
GPO, MINT ROAD, FORT, MUMBAI- 400001.

Copy to:

1. The Asstt. Commissioner of Customs,
SIIB (X) & IRMC, JNCH.

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

3. Office Copy.

Annexure – I

Sr. No.	**List of Relied Upon Documents**
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RUD-VIII	Copy of statement of Shri. Machindra Khandu Ithape, Authorised Representative and G-Card holder of M/s. Service Bureau Logistics LLP. (License No. 11/2045) dated 14.05.2024.

No: **ACMFS4298LCH001**

SERVICE BUREAU LOGISTICS LLP

INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: **0000441** Date: **17/10/2023** S/B No.: **4703718** Date: **17/10/2023** Loading Port: **INNSA1** State of Origin: **DELHI**

Exporter's Name
IEC No (0) BPMPY8340F PAN BPMPY8340F
SHIVANI ENTERPRISE
GROUND FLOOR, SHOP NO-01, H NO-387DHUNDAN MOHALLA,BadarpuR, NEW DELHI
SOUTH DELHI DELHI 110044
GSTN Type GSN GSTN No 07BPMPY8340F1ZC

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**	No of Packages	: **75**
Country of Final Dest. (AE)	: **UNITED ARAB EMIRATES**	Loose Packets.	:
Port of Final Dest. (AEJEA)	: **JEBEL ALI**	Type of Packages	: **CTN**
Port of Discharge (AEJEA)	: **JEBEL ALI**	Net Weight (**KGS**)	: **3975.000**
Country of Discharge (AE)	: **UNITED ARAB EMIRATES**	Gross Weight (**KGS**)	: **4125.000**
Nature of Cargo	: **P**	No. of Containers	: **0**
Rotation No	:		

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

Forex Bank Acc	: **00000042220288303**	RBI Waiver No	:
FOB Value (**Rs.**)	: **2202370.72**	RODTEP Amount	:
ST / Excise Regn.	:	Drawback Account No	:
Authorised Dealer Code	: **0003479**	DBK Amount	: **63868.75**
I.F.S. Code	: **SBIN0001703**	F ROSCTL Amount	: **104613.00**

Invoice Details Serial No	: **1**		
Invoice Value	: **26727.80 (Rs. 2202370.72)**	DBK Value (**Rs.**)	: **63868.75**
FOB Value	: **26727.80 (Rs. 2202370.72)**	Currency of Invoice	: **USD**
Invoice No.	: **SE/12/23-24**	Invoice Date	: **17/10/2023**
Nature of Contract	: **FOB**	Exchange Rate	: **USD 1 = Rs. 82.40**
Contract No.	:	Contract Date	:
Third Party	:		

	Rate	Currency	Amount
Insurance			
Freight			
Discount			
Commission			
Other Deduction			
Packing Charges			

Buyer's Name and Address
SAME AS CONSIGNEE

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	62044390 395 Drawback,and ROSCTL	LADIES KAFTAN WITH 2 PCS INNER JACKET OF MMF PCS 7.99		Per 1	PCS	3156.05 724.21	260058.52 286064.37	60 YES
#				0	LUT	0	0.00	GNX100
2	62044390 2965 Drawback,and ROSCTL	LADIES KAFTAN MADE OFF MMF PCS 7.95		Per 1	PCS	23571.75 720.59	1942312.20 2136543.42	60 YES
#				0	LUT	0	0.00	GNX100
				Tax Value : 0.00 IGST Amt : 0.00			2202370.72 2422607.79	

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	62040303B	0.00	2.90	0.00	32.00	395.000	7541.70
1	2	62040303B	0.00	2.90	0.00	32.00	2965.000	56327.05
Drawback Amount(INR)								63868.75

P. 28/10/23

P2 28/10/23

CB 28/10/23

SERVICE BUREAU LOGISTICS LLP

INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: **0000441** Date: **17/10/2023** S/B No.: **4703718** Date: **17/10/2023**

Loading Port: **INNSA1** State of Origin: **DELHI**

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	62040303B	2.65	23.30	2.10	18.50	395.000	6891.55	5461.23	12352.78
1	2	62040303B	2.65	23.30	2.10	18.50	2965.000	51471.27	40788.56	92259.83
ROSCTL Amount(INR)								58362.82	46249.79	104612.61

Packages Details

Packages From	Packages To	Kind Package
1801	1814	CTN
501	511	CTN
01	50	CTN

Single Windows Type of Information

Inv Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	395 NOS	NILL		0.00	0.00	83 SOUTH DELHI	07 DELHI	NCPTI	
1/2	2965 NOS	NILL		0.00	0.00	83 SOUTH DELHI	07 DELHI	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	2023101700116295	SE/12/23-24	271000 Packing list	United Arab Emirates	17/10/2023	
ALMARKAZ ALAWAL GENERAL TRADING LLC			Office No. 606-372, Bayan Business Center, Dubai Investment Park First, Dubai UAE				
SHIVANI ENTERPRISE			GROUND FLOOR, SHOP NO-01, H NO-387 DHUNDAN MOHALLA,BadarpuR, NEW DELHI SOUTH DELHI DELHI				
1	1	2023101700116296	SE/12/23-24	380000 Commercial Invoice	United Arab Emirates	17/10/2023	
ALMARKAZ ALAWAL GENERAL TRADING LLC			Office No. 606-372, Bayan Business Center, Dubai Investment Park First, Dubai UAE				
SHIVANI ENTERPRISE			GROUND FLOOR, SHOP NO-01, H NO-387 DHUNDAN MOHALLA,BadarpuR, NEW DELHI SOUTH DELHI DELHI				

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2,	DEC-RS001	I/We SHIVANI ENTERPRISE holder of IEC No BPMPY8340F, 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

28/10/23

28/10/23

28/10/23

PANCHANAMA dated 28.10.2023 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai – 410206

Pancha No.1		Pancha No.2	
Name	Shivprasad Balasaheb Mahale	Name	Nilesh Baburao Phapale
Age	23 Years	Age	27 Years
Address-	Maruti Mandir, Belapur, Bota, Ahmadnagar, Maharashtra-422602.	Address-	Gavthan,Belapur, Ahmadnagar, Maharashtra-422602.
Type of ID card	Aadhar Card	Type of ID card	Aadhar Card
Number of ID Card	948405287310	Number of ID Card	476355514348
Occupation	Private Job	Occupation	Private Job

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Ashok Kumar Nayak, an Intelligence Officer, SIIB(X), JNCH on 28.10.2023 at 1415 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-400210 to witness the examination of goods of exporter M/s. Shivani Enterprise (IEC:BPMPY8340F) covered under 01 Shipping Bill No. 4703718 dtd 17.10.2023, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Machindra Khandu Ithape, G-card holder of CB M/s. Service Bureau Logistics LLP (CHA License No: 11/2045) having Customs Pass No. G/MUMB1/2023598. Then the officer explained to us that the exporter M/s. Shivani Enterprise (IEC: BPMPY8340F) having address at Ground Floor, Shop No.01, H No. 387, Dhundan Mohalla, Badarpur, New Delhi-110044 has filed Shipping Bill No. 4703718 dtd 17.10.2023 through their Customs Broker M/s. Service Bureau Logistics LLP (CHA License No: 11/2045) for export of their consignment.

We were shown the Hold letter No. 196/2022-23/SIIB(X) signed by Assistant Commissioner of Customs, SIIB(X), JNCH regarding hold of 01 Shipping Bill having No. 4703718 dtd 17.10.2023 filed by M/s. Shivani Enterprise (IEC: BPMPY8340F), through their authorized Customs Broker CB M/s. Service Bureau Logistics LLP (CHA License No: 11/2045). Further we were shown the above-mentioned Shipping Bills, respective Export Invoice & Packing List of the goods attempted to be exported.

P1 28/10/23

P2 28/10/23

28/10/23

Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under Shipping Bill No. 4703718 dtd 17.10.2023 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the location outside Shed G where the Container No. BLJU4081550 with intact custom seal no. 4233957 was placed. As per CLP copy the goods of M/s Shivani Enterprise was placed inside the container. Then the seal of the container was cut in front of us and the goods of Shipping Bills No. 4703718 dtd 17.10.2023 pertaining to M/s Shivani Enterprise were destuffed into location H-2/3 in Shed No. G.

On reaching the specified place, a total of 75 packages were found placed at the said location. The goods were found to be packed in white polypropylene bags. There after each of these packages were opened by the laborers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

Details of the goods covered under the above said Shipping Bills is as follows:

Sr.No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	RODTEP
1.	S/B No. 4703718 dtd 17.10.2023	RMG	22,02,371/-	63,869/-/-	1,04,613/-	Nil

During 100% examination, goods covered under Shipping Bill No. 4703718 dtd 17.10.2023 were found as declared in terms of quantity and declared description as per checklist, invoice and packing list. The weighment of the packages was also done and weight found as declared.

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the said consignment in our presence. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having witnessed the samples drawl process and sealing of the same in the presence of Shri Machindra Khandu Ithape, G-card holder of CB M/s. Service Bureau Logistics LLP (CHA License No: 11/2045) having Customs Pass No. G/MUMB1/2023598.

All the goods pertaining to M/s. Shivani Enterprises (IEC: BPMPY8340F) covered under Shipping Bills No. 4703718 dtd 17.10.2023 were re-packed in the same packages and kept back inside Shed-G at location H-2/3, JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

P1 28/10/23   P2 28/10/23   CB 28/10/23

We have put our dated signatures on the Shipping Bill No. 4703718 dtd 17.10.2023 filed by exporter M/s. Shivani Enterprises (IEC:BPMPY8340F), their respective Export Invoice and Packing List, and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 03 pages ended on the same place and same date i.e. 28.10.2023 at 1715 hrs. The Panchanama was carried out in our presence as per our say and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 28th day of October 2023.

AkNayak
28/10

I.O./SIIB(X), JNCH
(Ashok Kumar Nayak)

In presence of:

28/10/23
Pancha-I
Shivprasad. B. mahale

28/10/23
M. K. Sitrupe
(Representative of CB)

28/10/23
Nilesh. B. Phapale
Pancha-II

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

F. No.SG/MISC-232/2023-24 SIIB(X) JNCH　　　　Date: .11.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 5069168 dated 02.11.2023 by M/s. Vaishnavi Enterprises (IE Code: 0316910074) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **5069168 dated 02.11.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	5069168 dated 02.11.2023	Boys Shirt of MMF	01

The above mentioned sealed envelopes are being sent herewith. The test may be conducted on the samples and report may be given on the following parameters:-
a. Detailed analysis of composition
b. Nature of the sample
c. Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

21/11

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

Encl: as above.

Lab No. 1044 / SIIB(X) dt. 21/11/23

LAB NO 1044 SIIB LAB DATE 21/11/2023

S/B NO. 3069168 S/B DATE 02/11/2023

REPORT:

The sample as received is in the form of readymade garment i.e. Half sleeve shirt. The sample is made of yarn dyed woven fabric with self-design at regular interval, having "M2 DESIGN" embroidery with plastic buttons at front side. Yarn dyed woven fabric of collar is stitched from backside with dyed woven fabric. Base woven yarn dyed fabric is composed of filament polyester yarns and blended spun yarns of polyester and cotton. Dyed woven fabric and embroidery yarn are composed filament yarns of polyester.

Weight of sample= 72 g
Weight of base fabric = 69.1 g
Weight of dyed woven fabric = 2.7 g
Weight of buttons= Balance

Percentage composition of base fabric
% of polyester yarns=59.04 %
% of cotton yarns = Balance

Sealed remnant returned.

Martena Devi
7/12/23
MARTHA DEV
Chemical Assist.

7/12/23
डॉ. टी. सी. तंवर
Dr. T. C. TANWAR
CHEMICAL EXAMINER GR-I

Lab No. 1044/SIIB(X) dt. 21/11/23

LAB NO 1044 SIIB LAB DATE 21/11/2023

S/B NO. 5069168 S/B DATE 02/11/2023

REPORT:

The sample as received is in the form of readymade garment i.e. Half sleeve shirt. The sample is made of yarn dyed woven fabric with self-design at regular interval, having "M2 DESIGN" embroidery with plastic buttons at front side. Yarn dyed woven fabric of collar is stitched from backside with dyed woven fabric. Base woven yarn dyed fabric is composed of filament polyester yarns and blended spun yarns of polyester and cotton. Dyed woven fabric and embroidery yarn are composed filament yarns of polyester.

Weight of sample= 72 g
Weight of base fabric = 69.1 g
Weight of dyed woven fabric = 2.7 g
Weight of buttons= Balance

Percentage composition of base fabric
% of polyester yarns=59.04 %
% of cotton yarns = Balance

Sealed remnant returned.

Martina Devi
7/12/23
MARTINA DEVI
Chemical Assistant

7/12/23
डॉ. टी. सी. तंवर
Dr. T. C. TANWAR
रसायन परीक्षक -I
CHEMICAL EXAMINER GR-I

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

F. No.SG/MISC-214/2023-24 SIIB(X) JNCH

Date: .11.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 4703718 dtd 17.10.2023 by M/s. Shivani Enterprises (IE Code: BPMPY8340F) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **4703718 dtd 17.10.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	**4703718 dtd 17.10.2023**	**Ladies Kaftan of MMF**	**01**

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

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

Thanking you.

Yours sincerely,

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

Encl: as above.

Lab No- 982/SIIB(X)   Dt. 08/11/23

Doc no: 4703718 Dt. 17/10/2023

Report:-

The sample as received is in the form of ready made textile garment (kaftan). It is composed of dyed woven fabric fitted with Inner liner and stiched with Embroidery at upper front portion. The base fabric and Inner liner is wholly composed of filament yarns of Polyester. Embroidery material is composed of glass and Polymeric (material).

Total weight of Sample = 628.9 gm

Gsm of outer fabric = 53.42

Gsm of Inner ~~fabric~~ liner Part (fabric) = 55.02

Sealed remnant returned.

M. Maity 06/12/2023

NCH Laboratory Nhava Sheva

Biju
Sita
06/12/2023

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

F. No.SG/MISC-214/2023-24 SIIB(X) JNCH

Date: .11.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 4703718 dtd 17.10.2023 by M/s. Shivani Enterprises (IE Code: BPMPY8340F) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **4703718 dtd 17.10.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	4703718 dtd 17.10.2023	Ladies Kaftan with 2 PCs Inner Jacket of MMF	01

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

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

Thanking you.

Yours sincerely,

7/11

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

Encl: as above.

Lab No - 981/SIIB(X) Dt. 08/11/23

S.B no: 4703718 Dt - 17/10/2023:

Report:

The sample as received is in the form of ready made textile garment (ladies kaftan with 2 pcs inner jacket).

Total weight of sample = 1527.69 gm:

① Outer portion: It is composed of dyed woven fabric stitched with embroidery work at neck and back portion. The base fabric is wholly composed of filament yarns of polyester, embroidery work is composed of glass and polymeric material.

Gsm of outer portion = 55.66

② Inner portion: It is composed of dyed woven fabric (full sleeves) stitched with embroidery work in front portion and fitted with inner liner. The base fabric and inner liner is wholly composed of polyester filament yarns. Embroidery work is composed of polymeric and glass material.

Gsm of inner woven fabric = 55.66

Gsm of inner liner = 59.33

Sealed remnant returned.

[signature]
06/12/2023

M. Maity 06/12/2023

Market Enquiry Report of M/s. Shivani Enterprise (IEC: BPMPY8340F) conducted on 04.11.2023.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Machindra Khandu Ithape, authorized representative of exporter, conducted market survey of goods covered under Shipping Bill No. **4703718 DTD 17.10.2023** presented for export by **M/s. Shivani Enterprise (IEC: BPMPY8340F).** The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bill. Market enquiry was conducted on 04.11.2023 in wholesale market near Masjid Bunder, Mumbai.

To ascertain the fair market value of the goods, we visited the different Wholesale Shops near Masjid Bunder, Mumbai. The sample were opened in presence of authorized representative of exporter Shri 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 M/s. Farhan Enterprise, Khadak, Opp Hotel Al-Haram, Mumbai-09	Shop 2 M/s. Zahra Collection, Dontad Street, Mumbai-09	Shop 3 M/s. Haji Saheb Creation, Minara Masjid At Khadak, Mumbai-09	Average wholesale price	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
4703718 dtd. 17.10.2023	Ladies Kaftan with 2 PC Inner Jacket of MMF	435	420	425	427	153046
	Ladies Kaftan MMF,	385	370	390	382	1028177

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.

Ithape
M.K. Ithape
4/11/23

(Machindra Khandu Ithape)
Authorized representative of exporter

Paramveer 4/11/23
(Paramveer Singh Nain)
IO/SIIB(X)

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

आज़ादी का अमृत महोत्सव

F. No. SG/MISC-214/2023-24/SIIB(X) JNCH Date: .11.2023

प्राप्त किया/RECEIVED
क्रम. संख्या/Sr. No. ....
24 NOV 2023
अपर आयुक्त सीमाशुल्क
ADDITIONAL COMMISSIONER OF CUSTOMS

To,

The Additional Commissioner of Customs
CEAC, JNCH
Nhava Sheva.

Sir,

Sub: NOC for Provisional release of the goods for Export covered under Shipping Bills No. 4703718 dated 17.10.2023 of exporter M/s. Shivani Enterprises (IEC: BPMY8340F) - reg.

Please refer to the subject mentioned above.

The Exporter M/s Shivani Enterprises (IEC: BPMY8340F) has filed 01 shipping bills No. 4703718 dated 17.10.2023 for export of RMG. Based on the NCTC inputs, the same was hold by this unit vide hold letter dated 27.10.2023.

Red Flags by NCTC :

1. All are newly registered exporter, which is a proprietorship firm.
2. Spurt of exports to risky countries with suspicious local supply chain.
3. Export of sensitive commodities viz. RMGs to sensitive destination situated in UAE
4. As multiple SBs have been filed on same day in a spurt manner there is high probability of mis-declaration, misclassification, over-valuation and concealment of goods.
5. The supply chain of the exporter is improper and non-existent.
6. In case of M/s LAKSHAY INTERNATIONAL and M/s SHIVANI ENTERPRISE, there is abnormal distance between the port of export and the registered premises as Delhi registered entities are exporting goods from Nhava Sheva Port, Mumbai.
7. In case of M/s. Shivani Enterprises, the exporter intends to export 3360 pieces of RMG (Ladies kaftan) with a declared net weight of 3975 kgs which is Abnormal and creates suspicion on nature of goods being exported. There is very high chances of misdeclaration and concealment in this shipment.
8. No inward supply of any goods to the exporter. The goods appear to be

locally procured without payment of proper tax.

9. As per the GST registration certificate, the proprietors appear to be only a front man with meagre financial resources.

10. GORAKHNATH VITTHAL PATIL is resident of chawl near Sandhurst road railway station.

11. MUNNA KUMAR SHARMA and KARAN YADAV both are resident of C-840, Narayana Industrial estate.

Thereafter, the goods under 01 shipping bills was 100% examined by SIIB(X) under Pachamama dated 28.10.2023. During examination, the goods were found as declared in terms of quantity and description. After market enquiry, FOB value is re-determined as given below:-

Sr. No.	S/B No. & Date	Description of Goods	Declared FOB (in Rs.)	Redetermined FOB	Declared Drawback (in Rs.)	Redetermined Drawback	ROSCTL	Re-determined ROSCTL
1.	4703718 dtd 17.10.2023	Ladies Kaftan with 2 PC Inner Jacket of MMF	260058	153046	7542	4438	12353	7270
		Ladies Kaftan MMF	1942312	1028177	56327	29817	92260	48838

As further investigation is still pending with regard to DYCC test report, GST verification etc. Meanwhile, the exporter vide letter dated Nil has requested for provisional release of the goods for Export purpose. Exporter filed SBs under LUT.

This office has no objection for provisional release of the goods **Export** covered under 01 shipping bills No 4703718 dtd 17.10.2023.

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

Yours Faithfully

24/11/2023

(Shaikh Salman)
Dy. Commissioner of Customs
SIIB (X), JNCH

EncL : Copy of shipping bills & packing list

GOVERNMENT OF NCT OF DELHI
OFFICE OF GOODS AND SERVICE TAX OFFICER (WARD-94)
DEPARTMENT OF TRADE & TAXES/STATE GOODS AND SERVICE TAX
9th FLOOR, VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110002

F. No/GSTO/WARD-94/2024-25/6386 **Date: 13/01/2025**

To

Dr. Chittaranjan Wagh
Joint Commissioner of Customs,
Office of the Commissioner of Customs, NS-II
Special Investigation and Intelligence Branch (X),
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist. Reigad, Maharashtra-400707.

Sub:- Verification of existence/genuineness of the Supplier i.e. M/S Shivani Enterprises (GSTIN-07BPMPY8340F1ZC).

Sir/Madam,

With reference to your office letter No. /SIIB/ALT/330/2024-SIIB(E)JNCH dated: 11/12/2024 and received to this office vide diary No. 1539/W-94 dated 30/12/2024, regarding verification of existence/ genuineness of the supplier **M/S Shivani Enterprises (GSTIN-07BPMPY8340F1ZC), as per the details given below:**

1. **As per the GSTI report the firm is not traceable, hence, firm is considered as non existing.**
2. **The firm has filled the returns upto Dec-2024.**
3. **The firm has applied refunds for 2 times vide below mentioned details but not approved so far by the department:**

ARN Number	Date of apply	Year	Claim for the period
AA070224060841G	15/02/2024	2023-2024	01/2024-01/2024
AA0702240601250	15/02/2024	2023-2024	08/2023-12/2023

4. The firm is not found existing at registered address, hence considered as non-genuine firm.

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

Yours faithfully

13/01/25

Krishan Kant
GSTO (Ward-94)

Department of Trade & Taxes W-94, GNCT of Delhi

CBIC-DIN-20240278NW000000C50F

SUMMONS

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

To,

The proprietor M/s Shivani Enterprises

Ground Floor, Shop no-01, H.No-387 Dhundan Mohalla, Badarpur, South Delhi-110044

WHEREAS, I, **Kapil** am making inquiry in connection with **export vide SB no-4703718 dated 17.10.2023** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to
(a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your control:

1. **BRC of past consignments, PFMS linked drawback Bank account statement etc**
2. **ITR and GSTR2A or GSTR1 related to this consignment**
3. **E-way bill & purchase GST tax invoice of the subject consignment**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person on **2024-03-05** at **05:00:AM** at the office of **C-604, SIIB(X), JNCH**

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

Given under my hand and seal of office to-day the **19** day of **February, 2024** at **JNCH**

Name : **Kapil**

Signature : Kapil 19/2/24

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

O/C

EM- 172737257 IN
dt 20/2/24

exporter intends to export

CBIC-DIN-20240478NW0000116691

SUMMONS

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

To,

The Proprietor M/s SHIVANI ENTERPRISE
GROUND FLOOR SHOP -1,H NO-387,DHUNDAN MOHALLA, BADARPUR, SOUTH EAST DELHI, 110044

EM955378661IN
18/4/24

WHEREAS, I, **Kapil** am making inquiry in connection with **export vide SB no- 4703718/ 17.10.2023** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to
(a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your control:

1. **e-way bills, GSTR2A**
2. **GST Tax invoice, bank statement**
3. **Any other relevant document**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person on **2024-05-02** at **1:30:PM** at the office of **C-604, SIIB(X), JNCH**

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

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

Name : **Kapil**

Signature : 17/4/24

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office

File No- SG/INV-183/2023-24/SIIB(X) JNCH

CBIC-DIN-20241178NT0000888D9C

SUMMONS

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

To,

EM082331032IN
11-11-2024

Proprietor/Director/Partner of M/s. SHIVANI ENTERPRISE (IEC- BPMPY8340F)

GROUND FLOOR, SHOP NO-01, H NO-387, DHUNDAN MOHALLA, Badarpur, BADARPUR VILLAGE, SOUTH DELHI , 110044

WHEREAS, I, **Milan** am making inquiry in connection with **Shipping Bill No. 4703718 dated 17.10.2023 filed by M/s. SHIVANI ENTERPRISE (IEC-BPMPY8340F)**
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to
(a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your control:

1. **GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card**
2. **GST Purchase Tax Invoice, Bank Statement, E way bill and ITR**
3. **Company address proof and any other relevant documents related to export done against IEC BPMPY8340F**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☑ **in person** / or ☐ **by an authorised agent** on **2024-11-25** at **3:30:PM** at the office of **C-604, SIIB(X), JNCH**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-complinace of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **11** day of **November, 2024** at **JNCH**

Name : **Milan**

Signature : 11/11/2024

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

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

Seal of Office.

o/c
shivanienterprise706@gmail.com

File No- CUS/SIIB/ALT/693/2024-SIIB(E)-JNCH CBIC-DIN-20241278NT0000666A13

SUMMONS

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

To,

Proprietor/Director/Partner of M/s Shivani Enterprise (IE Code BPMPY8340F)

GROUND FLOOR, SHOP NO-01, H NO-387 , DHUNDAN MOHALLA, Badarpur, BADARPUR VILLAGE , NEW DELHI , SOUTH DELHI , DELHI, 110044

EM099253966IN
04/12/24

WHEREAS, I, **Milan** am making inquiry in connection with **Shipping Bills No. 4703718 dtd 17.10.2023 filed by M/s Shivani Enterprise (IE Code BPMPY8340F)** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to
(a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your control:

1. **GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card**
2. **GST Purchase Tax Invoice, Bank Statement, E way bill and ITR**
3. **Company address proof and any other relevant documents related to export done against IEC BPMPY8340F**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☑ **in person** / or ☐ **by an authorised agent** on **2024-12-23** at **11:30:AM** at the office of **C-604, SIIB(X), JNCH**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-complinace of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **4** day of **December, 2024** at **JNCH**

Name : **Milan**

Signature : 04/12/2024

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

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

Seal of Office.

Statement of Shri Machindra Khandu Ithape, G-Card holder, ID pass no. G/Mumbai/20235798 of CB M/s Service Bureau Logistics LLP (CHA Lic no-11/2045), recorded under section 108 of the Custom Act, 1962 in the office of Special Investigations and Intelligence Branch (Export) situated at 6th floor, J.N.C.H. Nhava Sheva, Dist Raigad-400707 on 14.05.2024.

In pursuance of Summons dated 03.05.2024 issued under seal and signature of Shri Kapil, Appraiser of Customs, SIIB(X), JNCH. I, Machindra Khandu Ithape, present myself for recording my statement under section 108 of the Customs Act, 1962. 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 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. I am giving my true and voluntary statement as follows.

My name is Machindra Khandu Ithape. My ID pass no- G/Mumbai/20235798. My residential address is Near Mahakali mandir, Mahakali Mandir, Bhatwadi, Ghatkopar, Mumbai-400084. I am having personal Mobile No. 9152070323. I am holding my Aadhar Card No. 638715429590 and submitting the copy of the same with my signature as proof of my identity. I am a H.Sc from Pune. I can read, understand and write in Marathi, English and Hindi but as my handwriting is not so good, I am requesting the officer to type my statement on computer as per my say. I am married and I am staying at above mentioned address with my family.

Q1. Do you know why you have been summoned? Are you authorised person on behalf of CB M/s Service Bureau Logistics LLP?

Ans. I have come in response to summons dated 03.05.2024 in relation to export through JNPT by M/s Shivani Enterprises(IEC-BPMPY8340F)and I am authorized person, G-card on behalf of CB M/s Service Bureau Logistics LLP to give statement before Customs.

Q2. For how many years you and your CB firm M/s. Service Bureau Logistics LLP. in CHA Business?

Ans. I am an employee of this CHA firm from last 06months. My CB firm is in this business for around last 15years.

Q3. Have you filed the 01 Shipping Bills No. 4703718 dated 17.10.2023 on behalf of Exporter M/s Shivani Enterprises(IEC-BPMPY8340F)?

CB
14/5/24

Ans. Yes, my subordinates under my supervision have filed above mentioned 02 Shipping Bills on the behalf of exporter M/s Shivani Enterprises(IEC-BPMPY8340F).

Q 4. Are you aware about the case booked against exporter M/s Shivani Enterprises(IEC-BPMPY8340F) for said shipping bills for mis-declaration especially value?

Ans. Yes, I am aware about the case booked against the Exporter as during examination, the goods found overvalued as I was present during examination.

Q5. How did you came in contact of the exporter M/s Shivani Enterprises(IEC-BPMPY8340F)?

Ans. We generally get orders through our boss' friend someone Mr Rahul. However, we always verify exporter's credentials before filing the shipping bills.

Q6. Do you have the KYC of the exporter M/s Shivani Enterprises(IEC-BPMPY8340F)?

Ans. Yes Sir, we verified KYC of the Customer everytime and Exporter has valid IEC issued by DGFT. We have verified KYC documents from bank authorization letter, cancel bank cheque, GSTR3B & DGFT online website as per CBLR 2018 & submitting their signed/certified copy.

Q7. How much money exporter had promised to give you for clearance of the goods?

Ans. We usually charges Rs 1000-1500/- for each export shipments as agency charges.

Q.8 The Exporter is not responding to Summons, Is exporter's company still in existent? What is your say?

Ans. Sir, we filed documents with correct Classification & without any violation of existing export policy and followed guidance given at CBLR 2018 only.

Q.9 In this case, did not you doubt that proprietor/Exporter may be frontman and someone other was actual owner & from where they will finance?

Ans. Never Sir, because as a Customs Broker, we always verify exporter's credentials and did KYC verification as per CBLR2018.

Q.10 Why it should not be considered that you were aware of the mis-declaration by the exporter regarding dubious supply chain of Exporter?

Ans. We filed shipping bills as provided by exporter with KYC documents, invoice & packing list as provided by the Exporter. Also, during examination, the goods found as declared in terms of quantity & marked description also. We don't have any idea regarding supply chain or GST act violation angle.

CB
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Q.11 Have your CB firm or the exporter been penalized by any Govt agency?

Ans As per my knowledge, neither our CB firm M/s Service Bureau Logistics LLP nor the Exporter have been penalized by any Govt agency as on date.

Q 12. Do you have anything more to say?

Ans. I have nothing more to add. However, I would be cooperating with the Department in the instant matter and provide all the related documents as and when required.

The above statement of mine running into 03 pages has been recorded as my true, correct and voluntary statement 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, Dist. Raigad, Maharashtra-400 707 as per my say and request and I certify that it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I, therefore, affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add.

14/5/24

(Machindra Khandu Ithape)
G-card of CB M/s Service Bureau
Logistics LLP

Typed by me
Abhishek
14/05/24
IO/SIIB(X)

Before me
14/5/24
SIO/SIIB(X)
(KADIR)