



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
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MAHARASHTRA-400707

F.No. CUS/ASS/MISC/59/2025-CEAC
F.No. SG/INV-215/23-24/SIIB(X)

Date: 11.11.2025

SCN NO. 1276/2025-26/ADC/CEAC/NS-II/CAC/JNCH
DIN NO. 20251178 NT 0000779C07

Show Cause Notice Issued under section 124 of the Customs Act, 1962.

On the basis of specific intelligence regarding export of suspicious consignment of M/s. 4F Trading (IEC-AACFZ8242K) covered under Shipping bill No. 5370324 dated 16.11.2023 (hereinafter collectively referred to as "Shipping Bill") **(RUD-I)** filed by Customs Broker M/s. SAR Transport Systems Pvt. td. (License No. 11/2517) at JWR CFS, the goods covered in the shipping bill No. 5370324 dated 16.11.2023 having declared items as "RMG" were put on hold vide hold letter No. 213/2022-23/SIIB(X) issued vide F. No. SG/Misc-101/2021-22/SIIB(X)/JNCH dated 22.11.2023 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 SIIB(X) for detailed investigation.

2. M/s. 4F Trading (IEC-AACFZ8242K) having its office at 107/2, Pasumai Nagar, Near Juma M Mangalam Road, Andipalayam, Kozhipa Tiruppur. had filed 01 Shipping bill for export of following items destined to Saudi Arabia. The details are as under:

TABLE-I

Sr. No.	Shipping Bill No. & Date	Item description	Declared FOB Value (in Rs)	Drawback Claimed (in Rs)	RoSCTL claimed (in Rs)	IGST Amount
1	5370324 dated 16.11.2023	RMG	1,26,04,802/-	3,32,486/-	5,84,410/-	6,35,184/-

3. Consequently, the subject goods pertaining to Shipping Bill No. 5370324 dated 16.11.2023 were subjected to 100% examination vide Panchanama dated 23.11.2023 **(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. Representative Sealed Samples (RSS) of the goods from the shipping bill were drawn for the purpose of testing.

4. Further, RSS were forwarded to DYCC, JNCH vide letter dated 04.12.2023 for testing of RSS in order to determine exact characteristics, nature and composition of the subject goods. The DYCC tested the RSS and sent the test report (**RUD-III**) are as under:

Item Sr. No.	Shipping bill No. & Date	Description	Test results
1.	5370324 dated 16.11.2023	100% Cotton Ladies Dress Woven	The sample as received is in the form of readymade garment (Ladies dress). The garment is made of woven base fabric having eyelet embroidery stitched with woven inner lining. Fabric, fitted with zip fastener on black & elastic strip at waist. The base fabric and embroidery yarn is composed of cotton. The inner lining fabric is composed of blended spun yarn of polyester & cotton. % composition of inner Lining fabric Polyester=85.54% Cotton=balance. Total wt. = 387.5gm Wt. of woven base fabric=268.2gm Wt. of woven inner lining fabric=114.7gm Wt. of zip fastener =4.0gm Wt. of elastic strip=balance.
2.	5370324 dated 16.11.2023	1.Girls Inner Set 100% Cotton Knitted 2. Baby Girls Body Suit 100% Cotton	The sample as received contains two types of samples. 1-Girls inner set: The sample received in two unit packing of each contain four pieces. The sample is in the form of readymade textile article (described as girls inner set) fitted with three metallic hooks. It is made of white knitted fabric composed of cotton yarns. Weight of the one piece=37.5gm 2-Baby Girls body suit: The sample is in the form of readymade textile article consisting two pieces upper and lower. Upper: It is made of white knitted fabric having small print at front stitched with lace at shoulder. It is composed of cotton yarns. Weight of the upper=44.9gm

			Bottom: It is made of white knitted fabric stitched with lace at bottom and elastic at waist. It is composed of cotton yarns. Weight of the bottom=46.0gm
3.	5370324 dated 16.11.2023	100% Cotton Girls Long Dress Woven	The sample packet two samples are received- 1) Frock 2) Dupatta. Total wt.=181.3gm 1. It is made of dyed woven fabric fitted with a button on back & lace at waist. The dyed woven base fabric is wholly composed of cotton & lace is composed of polyester filament yarn. Wt. of frock=136.3gm Wt. of dyed woven fabric=132.3gm Wt. of lace=3.4gm Wt. of plastic button=balance GSM of base fabric=104.4 2. Dupatta: It is made of net fabric stitched with a lace on one border side. It is wholly composed of polyester. Wt. of dupatta=45.0gm Wt. of polyester net fabric=39.4gm Wt. of lace=balance.
4.	5370324 dated 16.11.2023	Girls Top 100% Cotton Woven	The sample as received is in the form of readymade garment (Girl's shirt full sleeves with lace collar and buttons on front side and sleeves) 04 pcs assorted sizes. Base fabric of each is wholly composed of woven cotton yarns. Lace collar of each is composed of filament yarns of polyester. Total wt. of 04 pcs shirts=434.gm Wt. of base fabric=400.2gm Wt. of Lace collar=29.3gm Wt. of plastic buttons=Balance GSM of base fabric=125.23
5.	5370324 dated 16.11.2023	Ladies Long Dress Rayon Woven	The sample as received is in the form of dyed and printed woven Readymade garment (Ladies Long dress). It is wholly composed of spun yarns of viscose (Rayon) Wt. of sample=287.5gm GSM=32.0

6.	5370324 dated 16.11.2023	100% Cotton Girls Dress	The Sample as received is in the form of dyed and printed woven Readymade garment (Girls Dress). It is wholly composed of cotton yarns. Wt. of sample=95.6gm GSM=110.9
7.	5370324 dated 16.11.2023	Girls Frock 100% Cotton Knitted	The sample as received is in the form of dyed and printed knitted readymade garment (Girls full sleeved frock). It is wholly composed of cotton yarns. Net weight of sample (Girls full sleeves frock)=214.0gm
8.	5370324 dated 16.11.2023	100% Cotton Poplin Boys Shirt Short Set	Each of two samples as received is in the form of readymade garment of woven fabric (shirt and short). Each is made of dyed woven fabric and wholly composed of spun yarns of cotton yarns. Total Wt. of the sample=153.2gm Wt. of shirt=88..2gm Wt. of Short=65.0gm GSM of Shirt=112.5 GSM of Short=111.2
9.	5370324 dated 16.11.2023	Girls Frock 100% Rayon Woven	The sample as received is in the form of readymade garment of woven fabric (Girls Frock 100% Rayon woven). It is made of dyed and printed woven fabric and composed of spun yarns and viscose. Total Wt. of the sample=143.2 gm GSM of fabric-=42.4

As per the DYCC report, the goods were found to be declared correctly in terms of composition and description in the above mentioned shipping bill.

5. To ascertain prevailing market value of the goods, the market enquiry of the goods found 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. Hence the market enquiry was conducted on 06.12.2023 (**RUD-IV**) alongwith authorised 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. The re-determined FOB value of the goods and corresponding export incentives under the Shipping Bill would be as below:

Table-II

Shipping Bill No. & Date	Description of goods	Declared			Re-determined		
		FOB (INR)	Drawback (INR)	ROSCTL (INR)	FOB	Drawback	ROSCTL
5370324 dated 16.11.2023	Ladies Long Dress 100% Rayon Woven	237672.4	6892.50	11289.44	196907.35	5710.31	9353.10
	Ladies Top 100% Polyester Woven	273400.9	7381.82	4975.896	224000.71	6048.02	4076.81
	Women's Dress 100% Rayon Woven	189680	5500.72	9009.8	165454.55	4798.18	7859.09
	Girls Dress 100% Cotton Woven	168750	5062.50	10209.38	147892.58	4436.78	8947.50
	Girls Top 100% Viscose Woven	466024.2	12582.65	8481.641	406814.93	10984.00	7404.03
	Girls Frock 65% Viscose 30% Polyamide 5% Elastane Woven	80941	2347.29	3844.698	74999.07	2174.97	3562.46
	Girls Dress 100% Rayon Woven	412636	11966.44	19600.20	348014.54	10092.42	16530.69
	Ladies Long Dress 100% Rayon Woven	516625	14982.11	24539.69	398162.06	11546.70	18912.70
	Girls Inner Set 100% Cotton Knitted	3170518	66580.88	155355.4	2730100.53	57332.11	133774.93
	100% Cotton Girls Long Dress Woven	530531.8	15915.95	32097.17	465367.25	13961.02	28154.72
	100% Cotton Ladies Dress Woven	336911	10107.33	20383.12	268112.95	8043.39	16220.8 3
TOTAL		6383690	159320.18	299786.445	5425826.52	135127.9	254796.86

From the foregoing, it is seen that the declared value of the items by the exporter have been re-determined upto 77% during the market enquiry. Hence, for the remaining items in the subject Shipping Bill, wherein no RSS had been drawn, the declared value has been re-determined proportionately as in Table-III, below:

Table-III

Shipping Bill No. & Date	Description of goods	Declared			Re-determined		
		FOB (INR)	Drawback (INR)	ROSCTL (INR)	FOB	Drawback	ROSCTL
5370324 dated 16.11.2023	Girls Hooded Dress 60% Cotton 40% Polyester Sleeve-Hood Knitted Bottom-Woven	52963	1800.8	2865.31	40781.51	1386.57	2206.27

	Girls Pyjama Set 100% Cotton Knitted	4006	88	242.37	3084.62	61.69	186.61
	Ladies Long Dress 100% Polyester Woven	326830	9478	15524.4 3	251659.1	7298.11	11953.80
	Girls Top 100% Cotton Woven	202721	5068	5392.37	156095.2	3902.38	4152.13
	Ladies Long Dress 100% Rayon Woven	206400	5985.59	9803.98	158928	4608.912	7549.08
	Mens Hooded Pull over T-Shirt 78% Cotton 22% Polyester Knitted	16761	553.10	636.90	12905.97	425.89	490.42
	Girls Frock 100% Rayon Woven	209302	6069.76	9941.85	161162.5	4673.71	7655.21
	Boys Pyjama Shorts Set Top-95% Cotton 5% Elastane Botton— 100% Cotton Knitted	7440	163.68	450.12	5728.8	126.03	346.5924
	Girls Frock 100% Cotton Knitted	284438	8248.71	14364.1 4	219017.3	6351.50	11060.39
	Girls Frock 100% Cotton Knitted	193016	5597.46	9747.30	148622.3	4310.03	7505.421
	Girls Pyjama Set Top- 95% Cotton 5% Elastane Knitted Botton 100% Cotton Woven	1349	32.38	28.46	1038.73	24.92	21.9142
	Mens Track Pant 78% Cotton 22% Polyester Knitted	8094	275.20	352.09	6232.38	211.90	271.1093
	Boys Pyjama Set 95% polyester 5% lycra Knitted	166174	4486.71	6314.63	127954	3454.758	4862.265
	100% Cotton Girls Dress	627514	18825.42	37964.5 9	483185.8	14495.574	29232.73
	100% Cotton Poplin Boys Shirt Shorts Set	460922	11062.14	27885.8 1	354909.9	8517.8376	21472.07
	100% Cotton Poplin Boys Shirt Shorts Set	366279	8790.69	22159.8 6	282034.8	6768.83	17063.09
	Baby Boys Body Suit 100% Cotton Knitted	4677	130.94	181.92	3601.29	100.83	140.0784
	Baby Girls Body Suit 100% Cotton Knitted	2898049	81145.38	112734. 12	2231498	62481.944	86805.27
	Girls Frock 100% Rayon woven	104087	3018.52	4944.13	80146.99	2324.26	3806.98
	Girls Dress 100% Rayon Woven	40291	1168.43	1913.80	31024.07	899.69	1473.626
	Ladies Shirts 100% Polyester Woven	16221	486.63	616.40	12490.17	374.70	474.628

	Girls Jump Suit 100% Rayon Woven	4448	173.46	211.26	3424.96	133.57	162.6702
	Boys Pyjama Short Set 100% Rayon Woven	19132	516.55	348.20	14731.64	397.75	268.114
	TOTAL	6221114	173165.6	284624	4790258	133337.5	219160.5

Table-IV

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess export benefits (in Rs.)
1,02,16,084.5/-	64,020/-	1,10,453/-	1,74,473/-

6. As can be seen from the table above, based on the market enquiry conducted on 06.12.2023, it appears that the goods declared by the exporter in the Shipping Bill Nos. 5370324 dated 16.11.2023 have been mis-declared in terms of their value. The value of the goods have been re-determined based on the market survey report dated 06.12.2023. The export incentive such as drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the table above. Hence the declared value i.e. Rs. 1,26,04,802/- 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.

7. For the purpose of Customs Tariff Act, 1975, valuation of export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007.

8. Re-determination of Valuation

8.1 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.

8.2 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.

8.3 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.

8.4 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 06.12.2023. 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 06.12.2023.

9. An alert to withhold the export incentives against the exporter M/s. 4F Trading (IEC- AACFZ8242K) was inserted during the investigation.

10. In the meantime, on Exporter's request vide letter dated 06.12.2023, the goods were allowed to release provisionally for Export on execution of bond equivalent to FOB Rs. 1,26,04,802.16/- (One Crore Twenty Six Lakh Four Thousand Eight Hundred Two and Sixteen Paisa only).

11. GST verification of the exporter and their L1 Suppliers:

11.1 The jurisdictional DC/CGST Commissionerate was requested to verify genuineness of the Exporter M/s 4F Trading, to which the Asstt. Commissioner of CGST, Division-Tirpur, Commissionerate-Coimbatore, First Floor, Kumaran

Shopping Complex, Kumaran Road, Tirpur-641601 has sent a reply dated 23.01.2025 stating:

"i) M/S 4F Trading (Gstin: 33AACFZ8242K1ZV), 107/2, Mangalam Road, Andipalayam, Kozhipannai, Pasumai Nagar, Near Juma Masjid, Tiruppur, Tamil Nadu-641687 are manufacturer and supplier of Knitted Garments and Woven Fabrics falling under HSN Code 58,60,61,62,63. In their principal place of business, they are having one Office Room and having a building for storage purpose measuring 5500 Sq. Meter. concrete roof building. The taxpayer is supplying goods to the domestic market and also exporting goods to foreign countries.

ii) They have filed their monthly returns regularly and upto December 2024.

iii) Verified the GSTR 1 and GSTR 3B and the ITC availed are genuine.

iv) The Types of goods for which ITC availed are woven and knitted garments.

On verification of the Monthly returns, Tax Liabilities and ITC Comparison there is no adversity noticed against M/S 4f Trading (Gstin: 33AACFZ8242K1ZV), 107/2, Mangalam Road, Andipalayam, Kozhipannai, Pasumai Nagar, Near Juma Masjid, Tiruppur, Tamil Nadu-641687." (RUD-V)

11.2 Further With respect to the supplier M/s. Assisi Garments (GSTIN-33AANCA3146R1Z8), jurisdictional DC/CGST Commissionerate was requested to verify genuineness of the supplier M/s. Assisi Garments, to which the Asstt. Commissioner, CGST, Tirupur Range-1 vide their letter C No. GEXCOM/TECH/GST/2211/2023 TPR dated 24.12.2024 have interalia replied that supplier M/s. Assisi Garments Pvt Ltd., are Active and the said unit falls under the jurisdiction of Tirupur II Range, Tirupur Division they have supplied goods to M/s. 4F trading vide invoice No:AGPL/012/23-24 dated 06.11.2023 for an value of Rs 79,430/-

11.3 Further With respect to another supplier M/s. Lakshay Enterprises (GSTIN-07AJIPB9335N1ZU) and M/s. Vishnu Enterprises (GSTIN- 06BAMPK9220M1ZB), jurisdictional DC/CGST Commissionerate was requested to verify genuineness of the 02 suppliers vide letter dated 04.12.2023 and reminder letters dated 12.11.2024 and 01.01.2025, to which no reply has been received by this office.

SUMMONS & STATEMENT

12. Further, on receipt of summons CBIC-DIN- 20241178NT000000B925 dated 07.11.2024, statement of MunavarFairoos M, partner of M/s 4F Trading was recorded under section 108 of the Customs Act, 1962 on 13.11.2024 (RUD-VI) wherein the interalia stated that M/s 4F Trading was founded in 2020 and it deals with manufacturing export. He is partner of the firm 4F trading and is looking after Technical drawing, sourcing, production and buyer communication; that they had sourced the goods from M/s Vishnu Enterprises, M/s Lakshay Enterprises and M/s Assisi Garments Private limited for manufacturing of the said consignments; that they are manufacturer exporters and the supplies under the said Shipping bills have

been procured from 03 suppliers who are based in Delhi and Tirupur; that they had filed 2 shipping bills before this. The container charges of Nhava Sheva port was very cheap and the transit time was only 4 days from Nhava Sheva to destination w.r.t. the cochin port, hence they have exported the goods from Nhava Sheva; that he has seen the test reports and agreed with the same; that address of the firm is owned by his father and the GST of M/s 4F Trading is registered on that address; that he has seen the Market enquiry report dated 06.12.2023 and does agree with the same.

13. Past Exports:

On perusal of the ICES 1.5 system, it is seen that the exporter has filled a total of 05 Shipping Bills, including the present consignment, and has received foreign remittance in all these Shipping Bills.

14. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

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

Section 50: Entry of goods for exportation. –

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

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

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

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

- (a) the accuracy and completeness of the information given therein;
- (b) the authenticity and validity of any document supporting it; and
- (c) compliance with the restriction or prohibition, if any, relating to the goods under 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 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

28AA. Interest on delayed payment of duty—(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section. (2) Interest at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty

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

(F) **RULE 8. Rejection of declared value. –**

(a) “When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any export goods, he may ask the exporter of such goods to furnish further information including documents or other evidence and if, after receiving doubt about the truth or accuracy of the value so declared, the transaction value shall be deemed to have not been determined in accordance with sub- rule (1) of rule 3.

(b) At the request of an exporter, the proper officer shall intimate the exporter in writing the ground for doubting the truth or accuracy of the value declared in relation to the export goods by such exporter and provided a reasonable opportunity of being heard, before taking a final decision under sub-rule (1)”.

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

15. M/s. 4F Trading (IEC- AACFZ8242K) having its registered office address at 107/2, Pasumai Nagar, Near Juma Masjid, Mangalam Road, Andipalayam, Kozhipannai, Tiruppur-641687 had filed 01 Shipping Bill No. 5370324 dated 16.11.2023 filed by Customs Broker M/s. SAR Transport Systems Pvt. td. (License No. 11/2517). The re-determined FOB value of the said goods covered under the above mentioned Shipping Bill comes to Rs. 1,02,16,084.5/- as against the declared FOB value of Rs. 1,26,04,802/-. By inflating the FOB value, the exporter was attempting to claim Drawback of Rs. 3,32,486/- and RoSCTL of Rs. 5,84,410/- whereas they were eligible for Drawback of Rs. 268465.4/- and RoSCTL of Rs. 4,73,957.4/- respectively. (as tabulated in Table-II and Table-III above).

15.2 As can be seen from the Table-II above, based on the market enquiry conducted on 06.12.2023 and the DYCC reports received, it appears that the goods declared by the exporter in the Shipping Bill No. 5370324 dated 16.11.2023 have been mis-declared in terms of their value. During the market enquiry it was found that the value of the goods filed under the said Shipping Bill 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 re-determined with respect to the re-determined FOB as mentioned in the table-IV above. It can thus be seen that the goods are mis-declared to avail undue export incentive and thereby rendering the goods liable for confiscation under 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. 1,26,04,802/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 1,02,16,084.5/- only and hence higher Drawback & RoSCTL and other export incentives were claimed. Thus, it appears 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 The description of the goods found were not in consonance with the Exporter's declaration with respect to value, as the Exporter had overvalued the goods on the basis of fake invoices. Hence, the declared value appeared to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

15.6 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.

15.7 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.

15.8 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.

15.9 The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (Export) Rules, 2007. This rule stipulates that subject to the provisions of Rule 3, where the value of the export goods cannot be determined under the provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value

○ of the goods have been re-determined as 1,02,16,084.5/- as per the market enquiry conducted of the subject goods.

15.10 The jurisdictional DC/CGST Commissionerate was requested to verify genuineness of the Exporter M/s 4F Trading, to which the Asstt. Commissioner of CGST, Division-Tirpur, Commissionerate-Coimbatore, First Floor, Kumaran Shopping Complex, Kumaran Road, Tirpur-641601 has sent a reply dated 23.01.2025 stating:

"i) M/S 4F Trading (GSTN: 33AACFZ8242K1ZV), 107/2, Mangalam Road, Andipalayam, Kozhipannai, Pasumai Nagar, Near Juma Masjid, Tiruppur, Tamil Nadu-641687 are manufacturer and supplier of Knitted Garments and Woven Fabrics falling under HSN Code 58,60,61,62,63. In their principal place of business, they are having one Office Room and having a building for storage purpose measuring 5500 Sq. Meter. concrete roof building. The taxpayer is supplying goods to the domestic market and also exporting goods to foreign countries.

ii) They have filed their monthly returns regularly and upto December 2024.

iii) Verified the GSTR 1 and GSTR 3B and the ITC availed are genuine.

iv) The Types of goods for which ITC availed are woven and knitted garments.

On verification of the Monthly returns, Tax Liabilities and ITC Comparison there is no adversity noticed against M/S 4f Trading (Gstin: 33AACFZ8242K1ZV), 107/2, Mangalam Road, Andipalayam, Kozhipannai, Pasumai Nagar, Near Juma Masjid, Tiruppur, Tamil Nadu-641687." (RUD-V)

15.11 Further With respect to the supplier M/s. Assisi Garments (GSTIN-33AANCA3146R1Z8), jurisdictional DC/CGST Commissionerate was requested to verify genuineness of the supplier M/s. Assisi Garments, to which the Asstt. Commissioner, CGST, Tirpur Range-1 vide their letter C No. GEXCOM/TECH/GST/2211/2023 TPR dated 24.12.2024 have interalia replied that supplier M/s. Assisi Garments Pvt Ltd., are Active and the said unit falls under the jurisdiction of Tirupur II Range, Tirupur Division they have supplied goods to M/s. 4F trading vide invoice No:AGPL/012/23-24 dated 06.11.2023 for an value of Rs 79,430/-. Further With respect to another suppliers M/s. Lakshay Enterprises (GSTIN- 07AJIPB9335N1ZU) and M/s. Vishnu Enterprises (GSTIN-06BAMPK9220M1ZB), jurisdictional DC/CGST Commissionerate was requested to verify genuineness of the 02 suppliers vide letter dated 04.12.2023 and reminder letters dated 12.11.2024 and 01.01.2025, to which no reply has been received by this office.

16 It is thus cogent and clear that the exporter M/s. 4F Trading (IEC-AACFZ8242K) 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.

17. It further appears that the exporter M/s. 4F Trading (IEC- AACFZ8242K) have rendered themselves liable to penal action in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value of the impugned goods and attempting to export improperly through their acts of omission and commission have rendered the goods liable for confiscation u/s 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

18. M/s. 4F Trading (IEC- AACFZ8242K), 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 and ROSCTL.

19. Further, they have also agreed to the re-determination of the declared value of their export goods based on the Market enquiry conducted dated 06.12.2023. Therefore, M/s. 4F Trading (IEC- AACFZ8242K) is also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration.

20. On perusal of the ICES 1.5 system, it is seen that the exporter has realised the export proceeds in case of all the shipment in the past, including the present consignment.

21. Now, M/s 4F Trading (IEC- AACFZ8242K) having its registered office at 107/2, Pasumai Nagar, Near Juma M Mangalam Road, Andipalayam, Kozhipa Tiruppur, through Shri MunavarFairoos M, are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i. The declared FOB value of Rs. 1,26,04802/- covered under the Shipping Bill no. 5370324 dated 16.11.2023 should not be rejected under rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and re-determined to Rs. 1,02,16,084.5/- under rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- ii. The said impugned export goods covered under the shipping bill no. 5370324 dated 16.11.2023 having total declared FOB value of Rs. 1,26,04802/- 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.
- iii. The claimed Drawback of Rs. 3,32,486/- and RoSCTL of Rs. 5,84,410/- covered under Shipping Bill no. 5370324 dated 16.11.2023 should not be rejected and re-determined to Drawback of Rs. 268465.4/- and RoSCTL of Rs. 4,73,957.4/- as detailed in Table-II and Table-III above.
- iv. Penalty should not be imposed on M/s. 4F Trading (IEC- AACFZ8242K) under Section 114(iii) of the Customs Act, 1962.

- v. The Bond and Bank Guarantee/Cash security (if any) furnished by the exporter M/s. 4F Trading (IEC- AACFZ8242K) against provisional release of goods for Export under Shipping Bill no. 5370324 dated 16.11.2023, should not be executed/appropriated towards recoverable dues, applicable fine and penalty.

22. Shri MunavarFairoos M, Partner of M/s 4F Trading (IEC- AACFZ8242K) having its registered office at 107/2, Pasumai Nagar, Near Juma M Mangalam Road, Andipalayam, Kozhipa Tiruppur, is hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why penalty should not be imposed on Munavar Fairoos M, Partner of M/s. 4F Trading (IEC- AACFZ8242K) under Section 114AA of the Customs Act, 1962.

23. The noticees are required to specifically mention in their written reply as to whether they wish to be heard in person before the case is decided. In case the noticee do not submit a written reply within the aforesaid period or if they fail to attend the personal hearing, whenever it is fixed by the adjudicating authority, the case will be decided on the basis of material evidence available on record, ex parte, without any further reference to them.

24. In case the noticee are 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, they may apply to the Settlement Commission as per prescribed procedure and also inform the same to the Adjudicating Authority.

25. This Show Cause Notice is issued without prejudice to department's right to amend, modify, supplement and revise the Show Cause Notice with additional facts in support of allegation contained in the Show Cause Notice. This Notice is issued without prejudice to any other action that may be initiated against the noticees or any other person under the Customs Act, 1962 or any other Act or law for the time being in force in India in relation to the goods covered in this Show Cause Notice also.

26. The list of Relied Upon Documents is attached as Annexure-I.


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

To,

1. M/s 4F Trading (IEC- AACFZ8242K)
107/2, Pasumai Nagar,
Near Juma M Mangalam Road,

Andipalayam, Kozhipa Tiruppur

2. Munavar Fairoos M,
Partner of M/s 4F Trading (IEC- AACFZ8242K)
107/2, Pasumai Nagar,
Near Juma M Mangalam Road,
Andipalayam, Kozhipa Tiruppur

Copy to:

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

Annexure – I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping bill No. 5370324 dated 16.11.2023
RUD-II	Panchanama dated 23.11.2023
RUD-III	DYCC Test Reports
RUD-IV	Copy of market enquiry dated on 06.12.2023
RUD-V	Copy of letter F. No. GEXCOM/TECH/GST/2211/2023 dated 04.04.2024 received from Asstt. Commissioner, Division-G, CGST, Coimbatore.
RUD-VI	Copy of statement of Shri Munavar Fairoos M, authorized representative of exporter M/s 4F Trading was recorded under section 108 of the Customs Act, 1962 on 13.11.2024.

STSP

ANNEXURE - C

Form No. 1007 Dated 28-11-97
Export Through Seaport Customs House Where Goods

Details to be entered by Examining Officers when export goods are brought for examination.

5370324 DT: 16/11/2023

- Shipping Bill No. and Date
- If clubbing No. and date of other S/B's
- Date of receipt of full consignment
- Shipping Line Name & Code
- Freight & Insurance charges
 - Freight Value
 - Insurance Value
- Total No. of packages
- Type of packages (Boxes/cartons/bags etc.)
- Numbers marked on packages (1-25 etc.)
- Gross weight (in Kgs.)
- Net weight (in Kgs.)

ROT. NO check at the W/H

Currency 1283

Currency PKG

1 TO 1283

12441.490 KGS.

11153.040 KGS.

11. Details of any other document containing examination details by Central Excise Officer				
S. No.	AR-4 or any other doc. No.	Date	Commissionerate	Division Range
				CVR
				TAX INVOICE
				P.O. COPY

- Whether factory stuffed
 - If yes, whether sample accompanies
 - Factory name and address

Yes/No
Yes/No

14. Container particulars

Container No.	Size	Excise Seal No. (where factory stuffed)	Date
AO-N0 M103FF/23-2 dt: 13/06/23	NA		

We declare that the particulars given herein are true and correct

Name & Signature of the CHA/Exporter.

Goods arrived. Verified the number of packages and marks and numbers thereon and found to be as declared.

P.O. & #LM03FF/23-2
dt: 13.6.23

PSB NO
4000955
18/9/2023
P.O. COPY
NO: - M03
dt: -
IRN NO: -
2023/11/170008
dt 17/11/23

F-23-2
13/06/2023

SAR TRANSPORT SYSTEMS PVT LTD

CHECKLIST FOR SHIPPING BILL

PAGE # 1

1/2023

JDT.
NO

: 5370324 16/11/2023

Party Ref

: SAR/MUM/E/S/2023-24/0001234

JOB DATE

: 12/11/2023

: AAICS8716JCH001 SAR TRANSPORT SYSTEMS PVT LTD

EXPORTER DETAILS

AACFZ8242K

GSTIN: 33AACFZ8242K1ZV (GSN)

Pan No : AACFZ8242K

Exporter Type: Manufacturer Exporter

4F TRADING

Br. Sr No : 0

Bin No : AACFZ8242KFT001

107/2, PASUMAI NAGAR, NEAR JUMA MASJID MANGALAM ROAD, ANDIPALAYAM, KOZHIPANNAI, TIRUPPUR, TIRUPPUR 641687, INDIA

PORT OF LOADING

: Nhava Sheva(INNSA1)

PORT OF DISCHARGE

: Jeddah(SAJED)

FINAL PORT OF DISCH.

: Jeddah(SAJED)

COUNTRY OF DISCH.

: SAUDI ARABIA

COUNTRY OF DEST

: SAUDI ARABIA

HOUSE B/L NO.

MASTER B/L NO/DT

ROTATION NO/DT

STATE OF ORIGIN

: TAMILNADU(33)

AD. CODE

: 6910313.

FOREX BANK A/C NO.

Total Taxable Value

: 12,703,681.98

INVOICE DETAILS

Invoice 1 / 1

INV. VALUE

: USD 154,170.90 (INR 12,703,682.16)

FOB VALUE

: USD 152,970.90 (INR 12,604,802.16)

INV. NO

: FF/112/003/23-24

INV. DATE

: 10/11/2023

EXCH. RATE

: 1 USD = 82.4000 INR

RATE

CURRENCY

AMOUNT

INSURANCE

FREIGHT

DISCOUNT

COMMISSION

OTHER DEDUCTION

PACKING CHARGES

NATURE OF PAYMENT

: Direct Payment

PERIOD OF PAYMENT

: 0 days

MARKS & NOS

: AS PER INV WE ALSO CLAIM UNDER ROSCTL SCHEME

BUYER'S NAME &

: < SAME AS CONSIGNEE >

ADDRESS

EOU & BRANCH SNO

EOU BRANCH ADDRESS

Factory Address

ITEM DETAILS

SI NO	RITC	DESCRIPTION	UNIT PRICE	FOB VAL(INR)	TOTAL VALUE(FC)	PMV/UNIT	TOTAL PMV
QTY	EXIM CODE					IGST Amt	Reward Item
UNIT	NFEI CATG		FOB VAL(FC)	IGST Pmt.Sts.	End User		

CONSIGNEE DETAILS

M/S LIBSI MARKAH TRADING COMPANY

AR RASHIDIYAH-7375 MAKKAH AL MUKARRAMAH 24269

2661,MAKKAH,JEDDAH SAUDI ARABIA

SAUDI ARABIA

TOTAL PACKAGES

: 1283 PKG

LOOSE PACKETS

NO. OF CONTAINERS

GROSS WEIGHT(KGS)

: 12471.490

NET WEIGHT(KGS)

: 11153.040

NATURE OF CARGO

: C

RBI WAIVER NO/DT

TOTAL FOB VAL(INR)

: 12,604,802.16

DBK(INR)

: 332,485.91

ROSL AMT. (INR)

: 584,410.41

IGST TAX VALUE & AMT PAID(INR) : 12,703,681.98 | 635,184.11

BANK A/C NO

IFSC CODE

Total IGST Amt

: 635,184.11

Export Order No.

UNIT PRICE INCLUDES

: Freight

NATURE OF CONTRACT

: C & F

INV. CURRENCY

: USD

WR LOGISTICS PVT. LTD

RECEIVED PRO 1283 GR.WT. 12471

EXPORT SHED NO. D LOCATION: 7-7

S/B NO. 5370324 S/B DATE: 16/11

MAHESH K. PATIL

BIPIN MARINE SERVICES
SURVEYOR

AMAR MATHRE
Executive Operative

Powered by EXIMWARE (Humanware)

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SAR TRANSPORT SYSTEMS PVT LTD

CHECKLIST FOR SHIPPING BILL

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5370324 16/11/2023

SAR/MUM/E/S/2023-24/0001234

AAICS8716JCH001 SAR TRANSPORT SYSTEMS PVT LTD

Party Ref

JOB DATE

12/11/2023

CONSIGNEE DETAILS

M/S.LIBSI MARKAH TRADING COMPANY

AR RASHIDIYAH-7375 MAKKAH AL MUKARRAMAH 24269

2661,MAKKAH,JEDDAH SAUDI ARABIA

SAUDI ARABIA

TOTAL PACKAGES

1283 PKG

LOOSE PACKETS

NO. OF CONTAINERS

GROSS WEIGHT(KGS)

12471.490

NET WEIGHT(KGS)

11153.040

NATURE OF CARGO

C

RBI WAIVER NO/DT

TOTAL FOB VAL(INR)

12,604,802.16

DBK(INR)

332,485.91

ROSL AMT. (INR)

584,410.41

IGST TAX VALUE & AMT PAID(INR)

12,703,681.98 | 635,184.11

BANK A/C NO

IFSC CODE

Total IGST Amt

635,184.11

Export Order No.

Freight

C & F

USD

AMOUNT

CURRENCY

USD

1200.00

PERIOD OF PAYMENT

0 days

AS PER INV WE ALSO CLAIM UNDER ROSCTL SCHEME

< SAME AS CONSIGNEE >

Third Party Name & Addr.

ITEM DETAILS

SI NO	RITC	DESCRIPTION	UNIT PRICE	FOB VAL(INR)	TOTAL VALUE(FC)	PMV/UNIT	TOTAL PMV
QTY	EXIM CODE						
UNIT	NFEI CATG		FOB VAL(FC)	IGST Pmt.Sts.	End User	IGST Amt	Reward Item

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CB

BHUN
28/11/23

S/Bill No:- 5370324 date:- 16/11/2023

As Per SIO - 66/10

DBK Amount Rs:- ~~332485.91~~

Goods Examination under shed
supdt. (x) supervision and OC Dock (x)


17/11/23

EO/JWR (x)



Supdt/JWR (x)

W/H-D

(M. S. Ansari)
Supdt/JWR


21/11/23

Ad (x)

SAR TRANSPORT SYSTEMS PVT LTD

CHECKLIST FOR SHIPPING BILL

PAGE # 2

ED ON : 16/11/2023

#	HB No	Total Pckgs	Tax Value	AMT IGST
1	61046990	GIRLS HOODED DRESS 60 % COTTON 40 % POLYESTER SLEEVE-HOOD KNITTED BOTTOM-WOVEN		
158.000 NOS	60	4.100000 / 1.00 NOS	647.80	368.73
		642.76	52963.24	58259.57
		0	P	Yes
			53378.72	IGST Amt 2668.94
2	61083100	GIRLS PYJAMA SET 100 % COTTON KNITTED		
14.000 NOS	60	3.500000 / 1.00 NOS	49.00	314.77
		48.62	4006.17	4406.79
		0	P	Yes
			4037.60	IGST Amt 201.88
3	62046990	LADIES LONG DRESS 100 % RAYON WOVEN		
570.000 NOS	60	5.100000 / 1.00 NOS	2907.00	458.67
		2884.37	237672.35	261439.58
		0	P	Yes
			239536.80	IGST Amt 11976.84
4	62046990	LADIES LONG DRESS 100% POLYESTER WOVEN		
975.000 NOS	60	4.100000 / 1.00 NOS	3997.50	368.73
		3966.39	326830.14	359513.15
		0	P	Yes
			329394.00	IGST Amt 16469.70
5	61149090	LADIES TOP 100 % POLYESTER WOVEN		
880.000 NOS	60	3.800000 / 1.00 NOS	3344.00	341.75
		3317.97	273400.87	300740.96
		0	P	Yes
			275545.60	IGST Amt 13777.28
6	62046990	WOMENS DRESS 100 % RAYON WOVEN		
400.000 NOS	60	5.800000 / 1.00 NOS	2320.00	521.62
		2301.94	189680.03	208648.03
		0	P	Yes
			191168.00	IGST Amt 9558.40
7	62046990	GIRLS DRESS 100 % COTTON WOVEN		
430.000 NOS	60	4.800000 / 1.00 NOS	2064.00	431.69
		2047.93	168749.82	185624.80
		0	P	Yes
			170073.60	IGST Amt 8503.68
8	61149090	GIRLS TOP 100 % COTTON WOVEN		
855.000 NOS	60	2.900000 / 1.00 NOS	2479.50	260.81
		2460.20	202720.53	222992.59
		0	P	Yes
			204310.80	IGST Amt 10215.54
9	61149090	GIRLS TOP 100 % VISCOSE WOVEN		
1500.000 NOS	60	3.800000 / 1.00 NOS	5700.00	341.75
		5655.63	466024.21	512626.63
		0	P	Yes
			469680.00	IGST Amt 23484.00
10	62046990	LADIES LONG DRESS 100 % RAYON WOVEN		
765.000 NOS	60	3.300000 / 1.00 NOS	2524.50	296.78
		2504.85	206399.67	227039.64
		0	P	Yes
			208018.80	IGST Amt 10400.94
11	61091000	MENS HOODED PULL OVER T- SHIRTS 78 % COTTON 22% POLYESTER KNITTED		
50.000 NOS	60	4.100000 / 1.00 NOS	205.00	368.73
		203.40	16760.52	18436.57
			GNX200	Yes

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SAR TRANSPORT SYSTEMS PVT LTD

CHECKLIST FOR SHIPPING BILL

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PRINTED ON : 16/11/2023

#							
12	62046990	GIRLS FROCK 65% VISCOSE 30% POLYAMIDE 5% ELASTANE WOVEN	0	P	16892.00	IGST Amt	844.60
220.000	60	4.500000 / 1.00 NOS			990.00	404.71	89035.15
NOS		982.29	80941.05	GNX200			Yes
		0	P	81576.00	IGST Amt		4078.80
13	62046990	GIRLS FROCK 100 % RAYON WOVEN					
800.000	60	3.200000 / 1.00 NOS			2560.00	287.79	230232.31
NOS		2540.07	209302.10	GNX200			Yes
		0	P	210944.00	IGST Amt		10547.20
14	62046990	GIRLS DRESS 100 % RAYON WOVEN					
1030.000	60	4.900000 / 1.00 NOS			5047.00	440.68	453899.41
NOS		5007.72	412635.82	GNX200			Yes
		0	P	415872.80	IGST Amt		20793.64
15	62046990	LADIES LONG DRESS 100 % RAYON WOVEN					
1003.000	60	6.300000 / 1.00 NOS			6318.90	566.59	568287.09
NOS		6269.72	516624.63	GNX200			Yes
		0	P	520677.38	IGST Amt		26033.87
16	61071100	BOYS PYJAMA SHORTS SET TOP-95% COTTON 5%ELASTANE BOTTOM-100%COTTON KNITTED					
35.000	60	2.600000 / 1.00 NOS			91.00	233.83	8184.04
NOS		90.29	7440.04	GNX200			Yes
		0	P	7498.40	IGST Amt		374.92
17	61046990	GIRLS FROCK 100 % COTTON KNITTED					
994.000	60	3.500000 / 1.00 NOS			3479.00	314.77	312882.12
NOS		3451.92	284438.29	GNX200			Yes
		0	P	286669.60	IGST Amt		14333.48
18	61046990	GIRLS FROCK 100% COTTON KNITTED					
908.000	60	2.600000 / 1.00 NOS			2360.80	233.83	212317.36
NOS		2342.42	193015.78	GNX200			Yes
		0	P	194529.92	IGST Amt		9726.50
19	62082190	GIRLS PYJAMA SET TOP-95 %COTTON 5% ELASTANE KNITTED BOTTOM 100% COTTON WOVEN					
5.000	60	3.300000 / 1.00 NOS			16.50	296.78	1483.92
NOS		16.37	1349.02	GNX200			Yes
		0	P	1359.60	IGST Amt		67.98
20	62034990	MENS TRACK PANT 78 % COTTON 22 % POLYESTER KNITTED					
30.000	60	3.300000 / 1.00 NOS			99.00	296.78	8903.52
NOS		98.23	8094.11	GNX200			Yes
		0	P	8157.60	IGST Amt		407.88
21	61079990	BOYS PYJAMA SET 95 % polyester 5% lycra KNITTED					
813.000	60	2.500000 / 1.00 NOS			2032.50	224.84	182791.87
NOS		2016.68	166174.42	GNX200			Yes
		0	P	167478.00	IGST Amt		8373.90
22	62046990	100% COTTON GIRLS DRESS					
1968.000	60	3.900000 / 1.00 NOS			7675.20	350.74	690265.25
NOS		7615.46	627513.87	GNX200			Yes

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		0	P	632436.50	IGST Amt	31621.83
3	62052090	100% COTTON POPLIN BOYS SHIRT SHORTS SET				
1566.000	60	3.600000 / 1.00 NOS		5637.60	323.76	507014.72
NOS		5593.72	460922.47	GNX200		Yes
#		0	P	464538.25	IGST Amt	23226.91
24	62052090	100% COTTON POPLIN BOYS SHIRT SHORTS SET				
1120.000	60	4.000000 / 1.00 NOS		4480.00	359.74	402906.55
NOS		4445.13	366278.68	GNX200		Yes
#		0	P	369152.00	IGST Amt	18457.60
25	61081920	GIRLS INNER SET 100% COTTON KNITTED				
29830.000	60	1.300000 / 1.00 NOS		38779.00	116.91	3487569.87
NOS		38477.16	3170518.06	GNX200		Yes
#		0	P	3195389.50	IGST Amt	159769.48
26	61112000	BABY BOYS BODY SUIT 100 % COTTON KNITTED				
104.000	60	0.550000 / 1.00 NOS		57.20	49.46	5144.25
NOS		56.75	4676.59	GNX200		Yes
#		0	P	4713.28	IGST Amt	235.66
27	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED				
64448.000	60	0.550000 / 1.00 NOS		35446.40	49.46	3187854.16
NOS		35170.50	2898049.24	GNX200		Yes
#		0	P	2920783.25	IGST Amt	146039.16
28	62046990	100% COTTON GIRLS LONG DRESS WOVEN				
1442.000	60	4.500000 / 1.00 NOS		6489.00	404.71	583584.95
NOS		6438.49	530531.77	GNX200		Yes
#		0	P	534693.60	IGST Amt	26734.68
29	62046990	100% COTTON LADIES DRESS WOVEN				
606.000	60	6.800000 / 1.00 NOS		4120.80	611.55	370602.08
NOS		4088.73	336910.98	GNX200		Yes
#		0	P	339553.90	IGST Amt	16977.69
30	62046990	GIRLS FROCK 100 % RAYON WOVEN				
439.000	60	2.900000 / 1.00 NOS		1273.10	260.81	114495.61
NOS		1263.19	104086.92	GNX200		Yes
#		0	P	104903.44	IGST Amt	5245.17
31	62046990	GIRLS DRESS 100 % RAYON WOVEN				
352.000	60	1.400000 / 1.00 NOS		492.80	125.91	44319.72
NOS		488.96	40290.66	GNX200		Yes
#		0	P	40606.72	IGST Amt	2030.34
32	62064000	LADIES SHIRTS 100% POLYESTER WOVEN				
62.000	60	3.200000 / 1.00 NOS		198.40	287.79	17843.00
NOS		196.86	16220.91	GNX200		Yes
#		0	P	16348.16	IGST Amt	817.41
33	62041990	GIRLS JUMP SUIT 100 % RAYON WOVEN				
17.000	60	3.200000 / 1.00 NOS		54.40	287.79	4892.44
NOS		53.98	4447.67	GNX200		Yes

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	0	P	4482.56	IGST Amt	224.13
62079990	BOYS PYJAMA SHORT SET 100 % RAYON WOVEN				
60	3.900000 / 1.00 NOS		234.00	350.74	21044.67
60.000	232.18	19131.52	GNX200		Yes
NOS	0	P	19281.60	IGST Amt	964.08
#	TOTAL FOB VALUE	152970.88	12604802.15	TOTAL PMV	13865282.37

DBK DETAILS

INV NO	ITEM NO	DBK SL NO	CUSTOM RATE	DBK RATE	DBK QTY	BASE CALC	DBK AMOUNT
1	1	61040302B	28.60	3.40	158.000	3.40 % OF FOB VALUE 52963.24	1800.75
1	2	61080101B	16.00	2.20	14.000	2.20 % OF FOB VALUE 4006.17	88.14
1	3	62040303B	40.20	2.90	570.000	2.90 % OF FOB VALUE 237672.35	6892.50
1	4	62040303B	40.20	2.90	975.000	2.90 % OF FOB VALUE 326830.14	9478.07
1	5	61140203B	25.00	2.70	880.000	2.70 % OF FOB VALUE 273400.87	7381.82
1	6	62040303B	40.20	2.90	400.000	2.90 % OF FOB VALUE 189680.03	5500.72
1	7	62040301B	48.60	3.00	430.000	3.00 % OF FOB VALUE 168749.82	5062.49
1	8	61140201B	24.10	2.50	855.000	2.50 % OF FOB VALUE 202720.53	5068.01
1	9	61140203B	25.00	2.70	1500.000	2.70 % OF FOB VALUE 466024.21	12582.65
1	10	62040303B	40.20	2.90	765.000	2.90 % OF FOB VALUE 206399.67	5985.59
1	11	610902B	16.00	3.30	50.000	3.30 % OF FOB VALUE 16760.52	553.10
1	12	62040303B	40.20	2.90	220.000	2.90 % OF FOB VALUE 80941.05	2347.29
1	13	62040303B	40.20	2.90	800.000	2.90 % OF FOB VALUE 209302.10	6069.76
1	14	62040303B	40.20	2.90	1030.000	2.90 % OF FOB VALUE 412635.82	11966.44
1	15	62040303B	40.20	2.90	1003.000	2.90 % OF FOB VALUE 516624.63	14982.11
1	16	61070101B	16.00	2.20	35.000	2.20 % OF FOB VALUE 7440.04	163.68
1	17	61040301B	31.00	2.90	994.000	2.90 % OF FOB VALUE 284438.29	8248.71
1	18	61040301B	31.00	2.90	908.000	2.90 % OF FOB VALUE 193015.78	5597.46
1	19	62080101B	29.30	2.40	5.000	2.40 % OF FOB Value 1349.01733	32.38
1	20	62030402B	33.50	3.40	30.000	3.40 % OF FOB VALUE 8094.11	275.20
1	21	61070103B	29.00	2.70	813.000	2.70 % OF FOB VALUE 166174.42	4486.71
1	22	62040301B	48.60	3.00	1968.000	3.00 % OF FOB VALUE 627513.87	18825.42
1	23	620501B	26.30	2.40	1566.000	2.40 % OF FOB VALUE 460922.47	11062.14

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1	24	620501B	26.30	2.40	1120.000	2.40 % OF FOB VALUE 366278.68	8730.69
1	25	61080201B	4.10	2.10	29830.000	2.10 % OF FOB VALUE 3170518.06	66580.88
1	26	611101B	29.40	2.80	104.000	2.80 % OF FOB VALUE 4676.59	130.94
1	27	611101B	29.40	2.80	64448.000	2.80 % OF FOB VALUE 2698049.24	81145.38
1	28	62040301B	48.60	3.00	1442.000	3.00 % OF FOB VALUE 530531.77	15915.95
1	29	62040301B	48.60	3.00	606.000	3.00 % OF FOB VALUE 336910.88	10107.33
1	30	62040303B	40.20	2.90	439.000	2.90 % OF FOB VALUE 104086.92	3018.52
1	31	62040303B	40.20	2.90	352.000	2.90 % OF FOB VALUE 40290.66	1168.43
1	32	620603B	27.30	3.00	62.000	3.00 % OF FOB VALUE 16220.91	486.63
1	33	62040103B	124.00	3.90	17.000	3.90 % OF FOB VALUE 4447.67	173.46
1	34	62070103B	29.00	2.70	60.000	2.70 % OF FOB VALUE 19131.52	516.55
							332485.90

RoSCTL DETAILS

INV NO	ITEM NO	RoSCTL SLNO	CUSTOM RATE	RoSCTL RATE	RoSCTSL QTY	BASE CALC	RoSCTL AMOUNT
1	1	61040302B	20.40 28.00	2.28 3.13	158.000 52963.243	1207.56 1657.75	2865.31
1	2	61080101B	14.30 21.10	2.45 3.60	14.000 4006.173	98.15 144.22	242.37
1	3	62040303B	18.50 65.80	2.10 2.65	570.000 237672.348	4991.12 6298.32	11289.44
1	4	62040303B	18.50 65.80	2.10 2.65	975.000 326830.139	6863.43 8661.00	15524.43
1	5	61140203B	0.00 0.00	1.16 0.66	880.000 273400.871	3171.45 1804.45	4975.90
1	6	62040303B	18.50 65.80	2.10 2.65	400.000 189680.031	3983.28 5026.52	9009.80
1	7	62040301B	25.50 37.40	2.45 3.60	430.000 168749.820	4134.37 6074.99	10209.36
1	8	61140201B	0.00 0.00	2.00 0.66	855.000 202720.533	4054.41 1337.96	5392.37
1	9	61140203B	0.00 0.00	1.16 0.66	1500.000 466024.213	5405.88 3075.76	8481.64
1	10	62040303B	18.50 65.80	2.10 2.65	765.000 206399.671	4334.39 5469.59	9803.98
1	11	610902B	0.00 9.80	1.70 2.10	50.000 16760.520	284.93 351.97	636.90
1	12	62040303B	18.50 65.80	2.10 2.65	220.000 80941.048	1699.76 2144.94	3844.70
1	13	62040303B	18.50 65.80	2.10 2.65	800.000 209302.103	4395.34 5546.51	9941.85
1	14	62040303B	18.50 65.80	2.10 2.65	1030.000 412635.825	8665.35 10934.85	19600.20

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1	15	62040303B	18.50 65.80	2.10 2.65	1003.000 516624.631	10849.12 13690.55	24539.67
1	16	61070101B	14.30 21.10	2.45 3.60	35.000 7440.036	182.28 267.84	450.12
1	17	61040301B	25.50 37.40	2.45 2.60	994.000 284438.287	6968.74 7395.40	14364.14
1	18	61040301B	25.50 37.40	2.45 2.60	908.000 193015.783	4728.89 5018.41	9747.30
1	19	62080101B	0.00 0.00	1.45 0.66	5.000 1349.017	19.56 8.90	28.46
1	20	62030402B	0.00 14.50	1.85 2.50	30.000 8094.105	149.74 202.35	352.09
1	21	61070103B	0.00 12.90	1.70 2.10	813.000 166174.423	2824.97 3489.66	6314.63
1	22	62040301B	25.50 37.40	2.45 3.60	1968.000 627513.866	15374.09 22590.50	37964.59
1	23	620501B	25.40 37.40	2.45 3.60	1566.000 460922.474	11292.60 16593.21	27885.81
1	24	620501B	25.40 37.40	2.45 3.60	1120.000 366278.680	8973.83 13186.03	22159.86
1	25	61080201B	0.00 6.10	2.00 2.90	29830.000 3170518.061	63410.36 91945.02	155355.38
1	26	611101B	0.00 8.90	1.64 2.25	104.000 4676.594	76.70 105.22	181.92
1	27	611101B	0.00 8.90	1.64 2.25	64448.000 2898049.238	47528.01 65206.11	112734.12
1	28	62040301B	25.50 37.40	2.45 3.60	1442.000 530531.775	12998.03 19099.14	32097.17
1	29	62040301B	25.50 37.40	2.45 3.60	606.000 336910.978	8254.32 12128.80	20383.12
1	30	62040303B	18.50 65.80	2.10 2.65	439.000 104086.917	2185.83 2758.30	4944.13
1	31	62040303B	18.50 65.80	2.10 2.65	352.000 40290.655	846.10 1067.70	1913.80
1	32	620603B	0.00 13.10	1.70 2.10	62.000 16220.913	275.76 340.64	616.40
1	33	62040103B	43.30 54.60	2.10 2.65	17.000 4447.669	93.40 117.86	211.26
1	34	62070103B	0.00 0.00	1.16 0.66	60.000 19131.520	221.93 126.27	348.20
							584410.42

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ADDITIONAL DETAILS

INV SNO	ITEM SNO	SQC QUANTITY	SQC UNIT	ORIGIN DISTRICT	ORIGIN STATE	COMP. CESS AMT	PTA/PFA	RoDTEP
1	1	158.0000	NOS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	2	14.0000	NOS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	3	570.0000	NOS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	4	975.0000	NOS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	5	880.0000	KGS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	6	400.0000	NOS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	7	430.0000	NOS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	8	855.0000	KGS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	9	1500.0000	KGS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	10	765.0000	NOS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	11	50.0000	NOS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	12	220.0000	NOS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	13	800.0000	NOS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	14	1030.0000	NOS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	15	1003.0000	NOS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	16	35.0000	NOS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	17	994.0000	NOS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	18	908.0000	NOS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	19	5.0000	NOS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	20	30.0000	NOS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	21	813.0000	NOS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	22	1968.0000	NOS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	23	1566.0000	NOS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	24	1120.0000	NOS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	25	29830.0000	NOS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	26	104.0000	KGS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	27	64448.0000	KGS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	28	1442.0000	NOS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	29	606.0000	NOS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	30	439.0000	NOS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	31	352.0000	NOS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	32	62.0000	NOS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	33	17.0000	NOS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
1	34	60.0000	NOS	634 TIRUPPUR	TAMIL NADU	0.00	NCPTI	No
		114449.0000						

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VESSEL DETAILS

FACTORY STUFFED

SAMPLE ACC.

VESSEL NAME

VOYAGE NUMBER

NO

NO

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END USE INFORMATION			
INV SNO	ITEM SNO	END USE CODE	END USE DESCRIPTION
1	1	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	2	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	3	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	4	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	5	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	6	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	7	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	8	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	9	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	10	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	11	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	12	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	13	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	14	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	15	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	16	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	17	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	18	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	19	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	20	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	21	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	22	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	23	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	24	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	25	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	26	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	27	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	28	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	29	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	30	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	31	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	32	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	33	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)
1	34	GNX200	Generic -For Commercial Assembly or processing (For Manufacture/Actual use)

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STATEMENT DETAILS

INV SNO	ITEM SNO	STATEMENT TYPE	STATEMENT CODE	STATEMENT DECLARATION
1	1	DEC	RS001	RoSCTL
1	2	DEC	RS001	RoSCTL
1	3	DEC	RS001	RoSCTL
1	4	DEC	RS001	RoSCTL
1	5	DEC	RS001	RoSCTL
1	6	DEC	RS001	RoSCTL
1	7	DEC	RS001	RoSCTL
1	8	DEC	RS001	RoSCTL
1	9	DEC	RS001	RoSCTL
1	10	DEC	RS001	RoSCTL
1	11	DEC	RS001	RoSCTL
1	12	DEC	RS001	RoSCTL
1	13	DEC	RS001	RoSCTL
1	14	DEC	RS001	RoSCTL
1	15	DEC	RS001	RoSCTL
1	16	DEC	RS001	RoSCTL
1	17	DEC	RS001	RoSCTL
1	18	DEC	RS001	RoSCTL
1	19	DEC	RS001	RoSCTL
1	20	DEC	RS001	RoSCTL
1	21	DEC	RS001	RoSCTL
1	22	DEC	RS001	RoSCTL
1	23	DEC	RS001	RoSCTL
1	24	DEC	RS001	RoSCTL
1	25	DEC	RS001	RoSCTL
1	26	DEC	RS001	RoSCTL
1	27	DEC	RS001	RoSCTL
1	28	DEC	RS001	RoSCTL
1	29	DEC	RS001	RoSCTL
1	30	DEC	RS001	RoSCTL
1	31	DEC	RS001	RoSCTL
1	32	DEC	RS001	RoSCTL
1	33	DEC	RS001	RoSCTL
1	34	DEC	RS001	RoSCTL

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SUPPORTING DOCUMENTS						
INV SNO	ITEM SNO	ICEGATE ID	IMAGE REF.NO.(IRN)	DOC.NAME	DOC.TYPE	UPLOAD ON
1	1	SARTRANSPORT S	2023111600047854	Commercial invoice which includes a packing list	331000	

DECLARATION

I/We declare that the particulars given herein are true and are 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/We enclose herewith copies of the following documents*
 1. Duty Exemption Entitlement Certificate / Advice Authorisation/ Duty Free Import Authorisation Declaration.
 2. Invoice/Invoice cum packing list
 3. Quota Inspection certificate.
 4. Others (Specify)

Signature of Exporter/CHA with date

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19/22/11
11/28/11

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COMMERCIAL INVOICE

OMAI NAGAR
ANNALANDIPALAYAM,
GALAM ROAD, TIRUPUR-641 687
MILNADU, INDIA
PHONE : +91 83000343164 ,
Email 4tradingin@gmail.com

Consignee
M/S.LIBSI MARKAH TRADING COMPANY
AR RASHIDIYAH-7375
MAKKAH AL MUKARRAMAH
24269 2661, MAKKAH, JEDDAH
SAUDI ARABIA

Invoice No. FF/112/003/23-24
Date 10.11.23
PO Number & Date PO : LM03FF/23-2 DTD 13.5.23
IEC AACFZ8242K
GSTIN 33AACFZ8242K1ZV
AD code no. 6910313 | 9200017
AD code registered Ports INCOK1, INNSA1
Terms of Delivery and Payments C & F JEDDAH, SAUDI ARABIA & 100% RAYON
Pre carriage By TRUCK
Place receipt of Pre carriage NAVA SHEVA, MUMBAI
Mode of Shipment SEA / FCL
Country of Origin of Goods INDIA
Port of Loading NAVA SHEVA, MUMBAI
Country of Final Destination SAUDI ARABIA
Port of Discharge /Destination JEDDAH

S.NO	BARCODE	HS CODE	ITEM & FIBER CONTENT	USD	TOTAL PKTS	VALUE USD
1	13130887		GIRLS HOODED DRESS 60 % COTTON 40 % POLYESTER SLEEVE-HOOD KNITTED BOTTOM--WOVEN	4.27	158	675
2	13131166		GIRLS PYJAMA SET 100 % COTTON KNITTED	3.63	14	51
3	13131202		LADIES LONG DRESS 100 % RAYON WOVEN	5.16	570	2940
4	13131204		LADIES LONG DRESS 100% POLYESTER WOVEN	4.19	975	4082
5	13131206		LADIES TOP 100 % POLYESTER WOVEN	3.88	880	3417
6	13131212		WOMENS DRESS 100 % RAYON WOVEN	5.85	400	2340
7	13131269		GIRLS DRESS 100 % COTTON WOVEN	4.89	430	2103
8	13131273		GIRLS TOP 100 % COTTON WOVEN	2.97	855	2542
9	13131298		GIRLS TOP 100 % VISCOSE WOVEN	3.88	1500	5825
10	13131299		LADIES LONG DRESS 100 % RAYON WOVEN	4.37	765	3342
11	13131311		MENS HOODED PULL OVER T- SHIRTS 78 % COTTON 22% POLYESTER KNITTED	4.24	50	212
12	13131359		65% VISCOSE 30% POLYAMIDE 5% ELASTANE WOVEN	4.55	220	1001
13	13131363		GIRLS FROCK 100 % RAYON WOVEN	3.34	800	2670
14	13131364		GIRLS DRESS 100 % RAYON WOVEN	4.98	1030	5125
15	13131365		LADIES LONG DRESS 100 % RAYON WOVEN	6.37	1003	6390
16	13131374		BOYS PYJAMA SHORTS SET TOP--95% COTTON 5%ELASTANE BOTTOM--100% COTTON KNITTED	2.73	35	96
17	13131378		GIRLS FROCK 100 % COTTON KNITTED	3.63	994	3607

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Partner

BARCODE		HS CODE	ITEM & FIBER CONTENT	USD	TOTAL PKTS	VALUE USD
	13131379		GIRLS FROCK 100% COTTON KNITTED	2.73	908	2479
	13131384		GIRLS PYJAMA SET TOP-95 %COTTON 5% ELASTANE KNITTED BOTTOM 100% COTTON WOVEN	3.40	5	17
21	13131542		MENS TRACK PANT 78 % COTTON 22 % POLYESTER KNITTED	3.40	30	102
22	13131584		BOYS PYJAMA SET 95 % polyester 5% lycra KNITTED	2.55	813	2072
23	22141064	V	100% COTTON GIRLS DRESS	3.98	1968	7834
24	22141366	V	100% COTTON POPLIN BOYS SHIRT SHORTS SET	3.70	1566	5796
25	22141381	V	100% COTTON POPLIN BOYS SHIRT SHORTS SET	4.07	1120	4553
26	23-2000261		GIRLS INNER SET 100% COTTON KNITTED	1.40	29830	41632
27	23-2000268		BABY BOYS BODY SUIT 100 % COTTON KNITTED	0.62	104	64
28	23-2000269		BABY GIRLS BODY SUIT 100 % COTTON KNITTED	0.62	64448	40084
29	13131341	L	100% COTTON GIRLS LONG DRESS WOVEN	4.61	1442	6650
30	13131565	L	100% COTTON LADIES DRESS X WOVEN	6.87	606	4163
31	13131409		GIRLS FROCK 100 % RAYON WOVEN	3.02	439	1326
32	13131599		GIRLS DRESS 100 % RAYON WOVEN	1.46	352	514
33	13131322		LADIES SHIRTS 100% POLYESTER WOVEN	3.34	62	207
34	13131515		GIRLS JUMP SUIT 100 % RAYON WOVEN	3.25	17	55
35	13131101		BOYS PYJAMA SHORT SET 100 % RAYON WOVEN	4.00	60	240
					TOTAL	164208
					EX RATE	82.4
					VALUE IN INR	13530724
					IGST 5%	676536
TOTAL VALUE IN WORDS : One Hundred Sixty Four Thousand Two Hundred Eight Dollars only						
TOTAL CTNS	1283	CTNS	BANK DETAILS			
TOTAL QNTY	114449	PKTS	Bank Name: IDBI BANK			
TOTAL N.WT	11153.04	KGS	Bank Account No: 0113102000131582			
TOTAL G.WT	12471.49	KGS	IFSC CODE: IBKL0000113			
TOTAL CBM	66	CBM	SWIFT CODE :IBKLINBB113			
WE INTEND TO CLAIM REWARDS UNDER MERCHANDISE EXPORTS FROM INDIA SCHEME (MEIS)						
IGST PAYMENT STATUS -P-5% (DECLARATION FOR SHIPMENT)						
WE CLAIM REBATE ON CBM & KGCT.						
DECLARATION						
WE DECLARE THAT THIS INVOICE SHOWS THE ACTUAL PRICE OF THE GOODS, DESCRIBED AND THAT ALL PARTICULARS ARE TRUE AND CORRECT.						
40X20X40 CARTON BOX		660 TO 1224 & 1239 TO 1283				
60X40X30 CARTON BOX		84 TO 659 & 1225 TO 1238				
60X40X20 CARTON BOX		1 TO 83				

For 4F Trading

For 4F TRADING

AUTHORISED SIGNATURE

123/11

123/11

28/11/23

COMMERCIAL INVOICE

INVOICE FF/112003/23-24

UMAI NAGAR
ANNALANDIPALAYAM,
KALAM ROAD, TIRUPUR-641 687
TAMILNADU, INDIA
PHONE +91 83000343164,
Email 4fradingin@gmail.com
Consignee
M/S LIBSI MARKAH TRADING COMPANY
AR RASHIDIYAH-7375
MAKKAH AL MUKARRAMAH
24269 2661, MAKKAH, JEDDAH
SAUDI ARABIA

Invoice No. FF/112/003/23-24
Date 10.11.23
PO Number & Date PO - LM03FF/23-2 DTD 13.5.23
IEC AACFZ8242K
GSTIN 33AACFZ8242K1ZV
AD code no. 6910313 | 9200017
AD code registered Ports INCOK1, INNSA1
Terms of Delivery and Payments C & F JEDDAH, SAUDI ARABIA & 100% Advance
Pre carriage By TRUCK
Place receipt of Pre carriage NAVA SHEVA, MUMBAI
Mode of Shipment SEA | FCL
Country of Origin of Goods INDIA
Port of Loading NAVA SHEVA, MUMBAI
Country of Final Destination SAUDI ARABIA
Port of Discharge /Destination JEDDAH

S.NO	BARCODE	HS CODE	ITEM & FIBER CONTENT	USD	TOTAL PKTS	VALUE USD
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P2 23/11

Blue For 4E TRADING
28/11
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BARCODE		HS CODE	ITEM & FIBER CONTENT	USD	TOTAL PKTS	VALUE USD
13131379			GIRLS FROCK 100% COTTON KNITTED	2.73	908	2479
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13131584			BOYS PYJAMA SET 95 % polyester 5% lycra KNITTED	2.55	813	2072
22141064			100% COTTON GIRLS DRESS	3.98	1968	7834
22141366			100% COTTON POPLIN BOYS SHIRT SHORTS SET	3.70	1566	5796
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TOTAL CTNS	1283	CTNS	BANK DETAILS			
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TOTAL N.WT	11153.04	KGS	Bank Account No: 0113102000131582			
TOTAL G.WT	12471.49	KGS	IFSC CODE: IBKL0000113			
TOTAL CBM	66	CBM	SWIFT CODE :IBKLINBB113			
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IGST PAYMENT STATUS -"P"-5% (DECLARATION FOR SHIPMENT)						
WE CLAIM REBATE ON DBK & ROSCTL						
DECLARATION						
WE DECLARE THAT THIS INVOICE SHOWS THE ACTUAL PRICE OF THE GOODS, DESCRIBED AND THAT ALL PARTICULARS ARE TRUE AND CORRECT.						
40X20X40 CARTON BOX		660 TO 1224 & 1239 TO 1283				
60X40X30 CARTON BOX		84 TO 659 & 1225 TO 1238				
60X40X20 CARTON BOX		1 TO 83				

For 4F Trading

For 4F TRADING



Partner

AUTHORISED SIGNATURE

122/11

123/11

128/11

FF/112/03/23-24 dtd 10.11.23

PACKING LIST

PO : LM003FF/23-24 DTD 13.6.23

Consignee

M/S. LIBSI MARKAH TRADING COMPANY
AR RASHIDIYAH-7375
MAKKAH AL MUKARRAMAH
24269 2661, MAKKAH, JEDDAH
SAUDI ARABIA

Country of Final Destination : SAUDI ARABIA

Final Destination & Port of Discharge : SAUDI ARABIA, JEDDAH PORT

2, PASUMAI NAGAR
LANDIPALAYAM
ROAD, TIRUPUR-641 687
INDIA

Email : 4ftrading@gmail.com

INDIA

Country of Origin :
Country of Origin & Port of Loading : INDIA, MUMBAI

CARTON NUMBER FROM	CARTON NUMBER TO	NUMBER OF CARTON S	BARCODE	HS CODE	ITEM & FIBER CONTENT	PKTS / CTN	TOTAL PKTS	CARTON W	CARTON L	CARTON H	CBM	TTL NW	TTL GW
30	30	1	22141064		100% COTTON GIRLS DRESS ✓	54	1920	60	40	20	1.44	231	270
31	31	1	22141064		100% COTTON GIRLS DRESS	48	48	60	40	20	0.048	5	7
32	60	29	22141368		100% COTTON POPLIN BOYS SHIRT SHORTS SET	54	1566	60	40	20	1.392	243.6	281.3
61	81	21	22141381		100% COTTON POPLIN BOYS SHIRT SHORTS SET	48	1008	60	40	20	1.008	180.6	207.9
82	83	2	22141381		100% COTTON POPLIN BOYS SHIRT SHORTS SET	56	112	60	40	20	0.096	18	20
84	105	22	13131341		100% COTTON GIRLS LONG DRESS WOVEN	60	1320	60	40	30	1.584	393.8	426.8
106	106	1	13131341		100% COTTON GIRLS LONG DRESS WOVEN	60	60	60	40	30	0.072	17.9	19.4
107	107	1	13131341		100% COTTON GIRLS LONG DRESS WOVEN	62	62	60	40	30	0.072	18	19.5
106	120	13	13131565		100% COTTON LADIES DRESS WOVEN	32	416	60	40	30	0.936	173.23	186.79
121	123	3	13131565		100% COTTON LADIES DRESS WOVEN	36	108	60	40	30	0.216	40.5	45
124	124	1	13131565		100% COTTON LADIES DRESS WOVEN	28	28	60	40	30	0.072	40.5	45
125	134	10	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	200	2000	60	40	30	0.72	84	97
135	144	10	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	200	2000	60	40	30	0.72	90	103
145	162	18	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	200	3600	60	40	30	1.296	178.2	201.6
163	181	19	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	200	3800	60	40	30	1.368	195.7	220.4
182	200	19	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	200	3800	60	40	30	1.368	210.9	235.6
201	201	1	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	220	220	60	40	30	0.072	11.4	12.7
202	202	1	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	220	220	60	40	30	0.072	10.4	11.7
203	212	10	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	200	2000	60	40	30	0.72	141	154
213	222	10	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	200	2000	60	40	30	0.72	103	116
223	242	20	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	200	4000	60	40	30	1.44	226	252
243	262	20	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	200	4000	60	40	30	1.44	232	258
263	282	20	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	200	4000	60	40	30	1.44	264	290
283	283	1	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	200	200	60	40	30	0.072	9	10.3
283	293	10	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	200	2000	60	40	30	0.72	85	98
293	303	10	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	200	2000	60	40	30	0.72	90	103
304	322	19	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	200	3800	60	40	30	1.368	184.3	209
323	342	20	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	200	4000	60	40	30	1.44	210	236
343	361	19	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	200	3800	60	40	30	1.368	212.8	237.5
362	362	1	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	200	200	60	40	30	0.072	9.5	10.8
363	363	1	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	200	200	60	40	30	0.072	9.5	10.8
364	373	10	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	200	2000	60	40	30	0.72	83	96
374	383	10	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	200	2000	60	40	30	0.72	84	97
384	403	20	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	200	4000	60	40	30	1.44	190	216
404	423	20	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	200	4000	60	40	30	1.44	204	230

NUMBER OF CARTON	BARCODE	HS CODE	ITEM & FIBER CONTENT	PKTS / CTN	TOTAL PKTS	CARTON W	CARTON L	CARTON H	CBM	TTL NW	TTL GW
20	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	200	4000	60	40	30	1.44	218	244
1	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	176	176	60	40	30	0.072	8	9.3
1	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	176	176	60	40	30	0.072	9	10.3
1	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	184	184	60	40	30	0.072	8.2	9.5
5	13131208		LADIES TOP 100 % POLYESTER WOVEN	80	880	60	40	30	0.36	58.5	65
15	13131298		GIRLS TOP 100 % VISCOSE WOVEN	100	1500	60	40	30	1.08	165	184.5
10	13131212		WOMENS DRESS 100 % RAYON WOVEN	40	400	60	40	30	0.72	134	147
17	13131299		LADIES LONG DRESS 100 % RAYON WOVEN	45	765	60	40	30	1.224	244.8	266.9
11	13131202		LADIES LONG DRESS 100 % RAYON WOVEN	48	528	60	40	30	0.792	157.3	171.6
1	13131202		LADIES LONG DRESS 100 % RAYON WOVEN	42	42	60	40	30	0.072	14.3	15.6
7	13131273		GIRLS TOP 100 % COTTON WOVEN	120	840	60	40	30	0.504	105	114.1
6	13131269		GIRLS DRESS 100 % COTTON WOVEN	70	420	60	40	30	0.432	66.6	74.4
20	13131204		LADIES LONG DRESS 100% POLYESTER WOVEN	48	960	60	40	30	1.44	198	224
2	13131311		MENS HOODED PULL OVER T- SHIRTS 78 % COTTON 22% POLYESTER KNITTED	20	40	60	40	30	0.144	21	23.6
1	13131542		MENS TRACK PANT 78 % COTTON 22 % POLYESTER KNITTED	26	26	60	40	30	0.072	12	13.3
4	13130887		GIRLS HOODED DRESS 60 % COTTON 40 % POLYESTER SLEEVE-HOOD KNITTED BOTTOM-WOVEN	32	128	60	40	30	0.288	51.2	56.4
1	13130887		GIRLS HOODED DRESS 60 % COTTON 40 % POLYESTER SLEEVE-HOOD KNITTED BOTTOM-WOVEN	30	30	60	40	30	0.072	12.8	14.1
4	13131359		65% VISCOSE 30% POLYAMIDE 5% ELASTANE WOVEN	40	160	60	40	30	0.288	64.8	70
12	13131379		GIRLS FROCK 100% COTTON KNITTED	70	840	60	40	30	0.864	157.2	172.8
1	13131379		GIRLS FROCK 100% COTTON KNITTED	65	65	60	40	30	0.072	12.1	13.4
10	13131363		GIRLS FROCK 100 %WOVEN RAYON	80	800	60	40	30	0.72	129	142
17	13131364		GIRLS DRESS 100 %WOVEN RAYON	60	1020	60	40	30	1.224	261.8	283.9
1	13131269		GIRLS PYJAMA SET 100 % COTTON KNITTED	14	14	60	40	30	0.072	15.7	17
1	13131359		65% VISCOSE 30% POLYAMIDE 5% ELASTANE WOVEN	26	26						
22	13131584		BOYS PYJAMA SET 95 % polyester 5% ELASTANE KNITTED	36	792	60	40	30	1.584	242	270.6
19	13131378		GIRLS FROCK 100 % COTTON KNITTED	50	950	60	40	30	1.368	267.9	292.6
1	13131273		GIRLS TOP 100 % COTTON WOVEN	15	15						
1	13131204		LADIES LONG DRESS 100% POLYESTER WOVEN	15	15						
1	13131384		GIRLS PYJAMA SET TOP-95 %COTTON 5% ELASTANE KNITTED BOTTOM 100% COTTON WOVEN	5	5	60	40	30	0.072	10.6	11.9
1	13131542		MENS TRACK PANT 78 % COTTON 22 % POLYESTER KNITTED	4	4						
1	13131311		MENS HOODED PULL OVER T- SHIRTS 78 % COTTON 22% POLYESTER KNITTED	1	1						

223111

223111

223111

INDEX OF CARTON #	BARCODE	HS CODE	ITEM & FIBER CONTENT	PKTS / CTN	TOTAL PKTS	CARTON W	CARTON L	CARTON H	CBM	TTL NW	TTL GW
634	13131311		MENS HOODED PULL OVER T-SHIRTS 78% COTTON 22% POLYESTER KNITTED		9	60	40	30	0.072	11.5	12.8
	23-2000268		BOYS BODY SUIT 100% COTTON KNITTED	26	104						
635	13131350		65% VISCOSE 30% POLYAMIDE 5% ELASTANE WOVEN BOYS PYJAMA SHORTS SET		34	60	40	30	0.072	19.4	20.7
	13131374		TOP-95% COTTON 5% ELASTANE BOTTOM-100% COTTON KNITTED LADIES LONG DRESS 100% RAYON WOVEN		35						
636	13131365			40	960	60	40	30	1.728	448.8	480
660	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	500	40	20	40	0.32	44	51
670	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	1100	40	20	40	0.704	105.6	121
692	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	1100	40	20	40	0.704	118.8	134.2
714	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	900	40	20	40	0.576	208.8	232.2
732	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	500	40	20	40	0.32	66	73
742	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	40	400	40	20	40	0.32	58	65
752	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	50	40	20	40	0.032	5.5	6.2
753	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	40	40	40	20	40	0.032	5.8	6.5
754	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	500	40	20	40	0.32	44	51
764	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	1100	40	20	40	0.704	105.6	121
786	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	1100	40	20	40	0.704	118.8	134.2
808	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	950	40	20	40	0.608	114	127.3
827	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	400	40	20	40	0.256	52.8	58.4
835	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	40	400	40	20	40	0.32	58	65
845	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	50	40	20	40	0.032	5.8	6.5
846	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	50	40	20	40	0.032	5.8	6.5
847	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	500	40	20	40	0.32	44	51
857	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	1100	40	20	40	0.704	105.6	121
877	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	1050	40	20	40	0.672	113.4	128.1
900	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	900	40	20	40	0.576	108	120.6
918	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	450	40	20	40	0.288	59.4	65.7
927	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	40	440	40	20	40	0.352	63.8	71.5
938	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	50	40	20	40	0.032	5.8	6.5
939	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	450	40	20	40	0.288	39.6	45.9
948	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	1050	40	20	40	0.672	100.8	115.5
969	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	1050	40	20	40	0.672	113.4	128.1
990	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	800	40	20	40	0.512	96	107.2
1006	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	500	40	20	40	0.32	66	73
1016	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	40	360	40	20	40	0.288	52.2	58.5
1025	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	50	40	20	40	0.032	5.8	6.5
1026	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	50	40	20	40	0.032	5.8	6.5

NUMBER OF CARTON	BARCODE	HS CODE	ITEM & FIBER CONTENT	PKTS / CTN	TOTAL PKTS	CARTON W	CARTON L	CARTON H	CBM	TTL NW	TTL GW
7	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	350	40	20	40	0.224	30.8	35.7
1051	18	23-2000261	61112000 GIRLS INNER SET 100% COTTON KNITTED	50	900	40	20	40	0.576	86.4	99
1072	21	23-2000261	61112000 GIRLS INNER SET 100% COTTON KNITTED	50	1050	40	20	40	0.672	113.4	128.1
1089	17	23-2000261	61112000 GIRLS INNER SET 100% COTTON KNITTED	50	850	40	20	40	0.544	102	113.9
1098	9	23-2000261	61112000 GIRLS INNER SET 100% COTTON KNITTED	50	450	40	20	40	0.288	59.4	65.7
1099	1108	10	23-2000261 61112000 GIRLS INNER SET 100% COTTON KNITTED	40	400	40	20	40	0.32	58	65
1109	1109	1	23-2000261 61112000 GIRLS INNER SET 100% COTTON KNITTED	50	50	40	20	40	0.032	5.8	6.5
1110	1110	1	23-2000261 61112000 GIRLS INNER SET 100% COTTON KNITTED	50	50	40	20	40	0.032	5.8	6.5
1111	1119	9	23-2000261 61112000 GIRLS INNER SET 100% COTTON KNITTED	50	450	40	20	40	0.288	39.6	45.9
1120	1143	24	23-2000261 61112000 GIRLS INNER SET 100% COTTON KNITTED	50	1200	40	20	40	0.768	115.2	132
1144	1164	21	23-2000261 61112000 GIRLS INNER SET 100% COTTON KNITTED	50	1050	40	20	40	0.672	113.4	128.1
1165	1179	15	23-2000261 61112000 GIRLS INNER SET 100% COTTON KNITTED	50	750	40	20	40	0.48	90	100.5
1180	1189	10	23-2000261 61112000 GIRLS INNER SET 100% COTTON KNITTED	50	500	40	20	40	0.32	66	73
1190	1198	9	23-2000261 61112000 GIRLS INNER SET 100% COTTON KNITTED	40	360	40	20	40	0.288	52.2	58.5
1199	1224	26	23-2000261 61112000 GIRLS INNER SET 100% COTTON KNITTED	50	1300	40	20	40	0.832	114.4	132.6
1225	1225	1	13131565 100% COTTON LADIES DRESS WOVEN	26	26	60	40	30	0.072	13	14.5
1226	1226	1	13131565 100% COTTON LADIES DRESS WOVEN	28	28	60	40	30	0.072	13.3	14.8
1227	1230	4	13131409 100% RAYON GIRLS FROCK WOVEN	36	384	60	40	30	0.288	56	63.2
1231	1232	2	13131599 100% RAYON GIRLS DRESS WOVEN	116	232	60	40	30	0.144	27.4	30
1233	1233	1	13131600 100% RAYON GIRLS DRESS WOVEN	120	120	60	40	30	0.072	13.7	15
1234	1234	1	13131364 100% RAYON GIRLS DRESS WOVEN	10	10	60	40	30	0.072	12.4	13.7
			13131322 100% POLYESTER LADIES SHIRTS WOVEN	52	52						
			13131515 100% RAYON GIRLS JUMP SUIT WOVEN	17	17						
1235	1235	1	13131101 BOYS PJ JAMA SHORT SET 100% RAYON WOVEN	60	60	60	40	30	0.072	16	17.3
			23-2000269 BABY GIRLS BODY SUIT 100% COTTON KNITTED	72	72						
			13131379 GIRLS FROCK 100% COTTON KNITTED	3	3						
1236	1236	1	13131378 GIRLS FROCK 100% COTTON KNITTED	44	44	60	40	30	0.07	13.7	15
			13131322 LADIES SHIRTS 100% POLYESTER WOVEN	10	10						
			13131584 BOYS PJ JAMA SET 95% polyester 5% lycra KNITTED	21	21						
1237	1237	1	13131409 GIRLS FROCK 100% RAYON WOVEN	55	55	60	40	30	0.072	14.2	15.5
1238	1238	1	13131365 LADIES LONG DRESS 100% RAYON WOVEN	43	43	60	40	30	0.07	19.7	21
1239	1253	15	23-2000261 GIRLS INNER SET 100% COTTON KNITTED	50	750	40	20	40	0.48	66	76.5
1254	1257	4	23-2000261 GIRLS INNER SET 100% COTTON KNITTED	50	200	40	20	40	0.13	17.6	20.4
1258	1272	15	23-2000261 GIRLS INNER SET 100% COTTON KNITTED	50	750	40	20	40	0.48	66	76.5
1273	1276	4	23-2000261 GIRLS INNER SET 100% COTTON KNITTED	50	200	40	20	40	0.13	17.6	20.4
1277	1283	7	23-2000261 GIRLS INNER SET 100% COTTON KNITTED	40	280	40	20	40	0.22	17.6	20.4
	1283				114449				65.98	11153	12471.5

40X20X40 CARTON BOX 660 TO 1224 & 1239 TO 1283
60X40X30 CARTON BOX 84 TO 659 & 1225 TO 1238

5/22/11
P1

11/23/11
P2

11/23/11
CS

FF03 PACKING LIST											
NUMBER OF CARTON #	BARCODE	HS CODE	ITEM & FIBER CONTENT	PKTS / CTN	TOTAL PKTS	CARTON W	CARTON L	CARTON H	CBM	TTL NW	TTL GW
1 TO 83											

For **AF TRADING**

 Partner

P₁ ~~GA~~ 23/11

P₂ ~~LA~~ 23/11

03 P
~~Blue~~
 28/11/23

PACKING LIST

FF/112/03/23-24 dtd 10.11.23

PO : LM00JFF/23-24 DTD 13.6.23

Consignee

M/S. LIBSI MARKAH TRADING COMPANY

AR RASHIDIYAH-7375

MAKKAH AL MUKARRAMAH

24269 2661, MAKKAH, JEDDAH

SAUDI ARABIA

Country of Final Destination : SAUDI ARABIA

Final Destination & Port of Discharge : SAUDI ARABIA, JEDDAH PORT

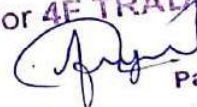
107/2, PASUMAI NAGAR
 NAI, ANDIPALAYAM
 CAM ROAD, TIRUPUR-641 687
 NADU, INDIA
 PHONE : +91 83000343164, Email : 4ftradingin@gmail.com
 INDIA
 Country of Origin :
 Country of Origin & Port of Loading : INDIA, MUMBAI

CARTON NUMBER FROM	CARTON NUMBER TO	NUMBER OF CARTON S	BARCODE	HS CODE	ITEM & FIBER CONTENT	PKTS / CTN	TOTAL PKTS	CARTON W	CARTON L	CARTON H	CBM	TTL NW	TTL GW
1	30	30	22141064		100% COTTON GIRLS DRESS	64	1920	60	40	20	1.44	231	270
31	31	1	22141064		100% COTTON GIRLS DRESS	48	48	60	40	20	0.048	5	7
32	60	29	22141366		100% COTTON POPLIN BOYS SHIRT SHORTS SET	54	1566	60	40	20	1.392	243.6	281.3
61	81	21	22141381		100% COTTON POPLIN BOYS SHIRT SHORTS SET	48	1008	60	40	20	1.008	180.6	207.9
82	83	2	22141381		100% COTTON POPLIN BOYS SHIRT SHORTS SET	58	112	60	40	20	0.096	18	20
84	105	22	13131341		100% COTTON GIRLS LONG DRESS WOVEN	60	1320	60	40	30	1.584	393.8	426.8
106	106	1	13131341		100% COTTON GIRLS LONG DRESS WOVEN	60	60	60	40	30	0.072	17.9	19.4
107	107	1	13131341		100% COTTON GIRLS LONG DRESS WOVEN	62	62	60	40	30	0.072	18	19.5
108	120	13	13131565		100% COTTON LADIES DRESS WOVEN	32	416	60	40	30	0.936	173.23	186.79
121	123	3	13131565		100% COTTON LADIES DRESS WOVEN	36	108	60	40	30	0.216	40.5	45
124	124	1	13131565		100% COTTON LADIES DRESS WOVEN	28	28	60	40	30	0.072	40.5	45
129	134	10	23-2000269	61112000	BABY GIRLS BODY SUIT 100% COTTON KNITTED	200	2000	60	40	30	0.72	90	103
135	144	10	23-2000269	61112000	BABY GIRLS BODY SUIT 100% COTTON KNITTED	200	2000	60	40	30	0.72	178.2	201.6
145	162	18	23-2000269	61112000	BABY GIRLS BODY SUIT 100% COTTON KNITTED	200	3600	60	40	30	1.296	195.7	220.4
163	181	19	23-2000269	61112000	BABY GIRLS BODY SUIT 100% COTTON KNITTED	200	3800	60	40	30	1.368	210.9	235.6
182	200	19	23-2000269	61112000	BABY GIRLS BODY SUIT 100% COTTON KNITTED	200	3800	60	40	30	1.368	210.9	235.6
201	201	1	23-2000269	61112000	BABY GIRLS BODY SUIT 100% COTTON KNITTED	220	220	60	40	30	0.072	11.4	12.7
202	202	1	23-2000269	61112000	BABY GIRLS BODY SUIT 100% COTTON KNITTED	220	220	60	40	30	0.072	10.4	11.7
203	212	10	23-2000269	61112000	BABY GIRLS BODY SUIT 100% COTTON KNITTED	200	2000	60	40	30	0.72	141	154
213	222	10	23-2000269	61112000	BABY GIRLS BODY SUIT 100% COTTON KNITTED	200	2000	60	40	30	0.72	103	116
223	242	20	23-2000269	61112000	BABY GIRLS BODY SUIT 100% COTTON KNITTED	200	4000	60	40	30	1.44	226	252
243	262	20	23-2000269	61112000	BABY GIRLS BODY SUIT 100% COTTON KNITTED	200	4000	60	40	30	1.44	232	258
263	282	20	23-2000269	61112000	BABY GIRLS BODY SUIT 100% COTTON KNITTED	200	4000	60	40	30	1.44	264	290
283	283	1	23-2000269	61112000	BABY GIRLS BODY SUIT 100% COTTON KNITTED	200	200	60	40	30	0.072	9	10.3
283	293	10	23-2000269	61112000	BABY GIRLS BODY SUIT 100% COTTON KNITTED	200	2000	60	40	30	0.72	85	98
293	303	10	23-2000269	61112000	BABY GIRLS BODY SUIT 100% COTTON KNITTED	200	2000	60	40	30	0.72	90	103
304	322	19	23-2000269	61112000	BABY GIRLS BODY SUIT 100% COTTON KNITTED	200	3800	60	40	30	1.368	184.3	209
323	342	20	23-2000269	61112000	BABY GIRLS BODY SUIT 100% COTTON KNITTED	200	4000	60	40	30	1.44	210	236
343	361	19	23-2000269	61112000	BABY GIRLS BODY SUIT 100% COTTON KNITTED	200	3800	60	40	30	1.368	212.8	237.5

For 4F TRADING

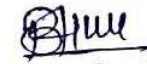
Partner

NO	NUMBER OF CARTONS	BARCODE	HS CODE	ITEM & FIBER CONTENT	PKTS / CTN	TOTAL PKTS	CARTON W	CARTON L	CARTON H	CBM	TTL NW	TTL GW
362	1	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	200	200	60	40	30	0.072	9.5	10.8
363	1	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	200	200	60	40	30	0.072	9.5	10.8
373	10	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	200	2000	60	40	30	0.72	83	96
383	10	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	200	2000	60	40	30	0.72	84	97
384	20	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	200	4000	60	40	30	1.44	190	216
404	20	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	200	4000	60	40	30	1.44	204	230
424	20	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	200	4000	60	40	30	1.44	218	244
444	1	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	176	176	60	40	30	0.072	8	9.3
445	1	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	176	176	60	40	30	0.072	9	10.3
446	1	23-2000269	61112000	BABY GIRLS BODY SUIT 100 % COTTON KNITTED	184	184	60	40	30	0.072	8.2	9.5
447	5	13131206		LADIES TOP 100 % POLYESTER WOVEN	80	880	60	40	30	0.36	58.5	65
452	15	13131298		GIRLS TOP 100 % VISCOSE WOVEN	100	1500	60	40	30	1.08	165	184.5
467	10	13131212		WOMENS DRESS 100 % RAYON WOVEN	40	400	60	40	30	0.72	134	147
477	17	13131299		LADIES LONG DRESS 100 % RAYON WOVEN	45	765	60	40	30	1.224	244.8	266.9
494	11	13131202		LADIES LONG DRESS 100 % RAYON WOVEN	48	528	60	40	30	0.792	157.3	171.6
505	1	13131202		LADIES LONG DRESS 100 % RAYON WOVEN	42	42	60	40	30	0.072	14.3	15.6
506	7	13131273		GIRLS TOP 100 % COTTON WOVEN	120	840	60	40	30	0.504	105	114.1
513	6	13131269		GIRLS DRESS 100 % COTTON WOVEN	70	420	60	40	30	0.432	66.6	74.4
519	20	13131204		LADIES LONG DRESS 100% POLYESTER WOVEN	48	960	60	40	30	1.44	198	224
539	2	13131311		MENS HOODED PULL OVER T- SHIRTS 78 % COTTON 22% POLYESTER KNITTED	20	40	60	40	30	0.144	21	23.6
541	1	13131542		MENS TRACK PANT 78 % COTTON 22 % POLYESTER KNITTED	26	26	60	40	30	0.072	12	13.3
542	4	13130887		GIRLS HOODED DRESS 60 % COTTON 40 % POLYESTER SLEEVE-HOOD KNITTED BOTTOM-WOVEN	32	128	60	40	30	0.288	51.2	56.4
546	1	13130887		GIRLS HOODED DRESS 60 % COTTON 40 % POLYESTER SLEEVE-HOOD KNITTED BOTTOM-WOVEN	30	30	60	40	30	0.072	12.8	14.1
547	4	13131359		65% VISCOSE 30% POLYAMIDE 5% ELASTANE WOVEN	40	160	60	40	30	0.288	64.8	70
551	12	13131379		GIRLS FROCK 100% COTTON KNITTED	70	840	60	40	30	0.864	157.2	172.8
563	1	13131379		GIRLS FROCK 100% COTTON KNITTED	65	65	60	40	30	0.072	12.1	13.4
564	10	13131363		GIRLS FROCK 100 %WOVEN RAYON	80	800	60	40	30	0.72	129	142

For 4E TRADING

 Partner

P 23111

LA
P 23111

CS

 28/11

NO	NO	NUMBER OF CARTON	BARCODE	HS CODE	ITEM & FIBER CONTENT	PKTS / CTN	TOTAL PKTS	CARTON W	CARTON L	CARTON H	CBM	TTL NW	TTL GW
800	17	13131364			GIRLS DRESS 100% WOVEN RAYON	60	1020	60	40	30	1.224	261.8	283.9
		13131166			GIRLS PYJAMA SET 100% COTTON KNITTED		14						
801	1	13131269			GIRLS DRESS 100% COTTON WOVEN		10	60	40	30	0.072	15.7	17
		13131350			65% VISCOSE 30% POLYAMIDE 5% ELASTANE WOVEN		28						
802	22	13131584			BOYS PYJAMA SET 95% polyester 5% ELASTANE KNITTED	36	792	60	40	30	1.584	242	270.6
614	10	13131378			GIRLS FROCK 100% COTTON KNITTED	50	950	60	40	30	1.368	267.9	292.6
		13131273			GIRLS TOP 100% COTTON WOVEN		15						
		13131204			LADIES LONG DRESS 100% POLYESTER WOVEN		15						
633	1	13131384			GIRLS PYJAMA SET TOP-95% COTTON 5% ELASTANE KNITTED BOTTOM 100% COTTON WOVEN		5	60	40	30	0.072	10.6	11.9
		13131542			MENS TRACK PANT 78% COTTON 22% POLYESTER KNITTED		4						
		13131311			MENS HOODED PULL OVER T-SHIRTS 78% COTTON 22% POLYESTER KNITTED		1						
634	1	13131311			MENS HOODED PULL OVER T-SHIRTS 78% COTTON 22% POLYESTER KNITTED		9	60	40	30	0.072	11.5	12.8
		23-2000268			BOYS BODY SUIT 100% COTTON KNITTED	26	104						
		13131359			65% VISCOSE 30% POLYAMIDE 5% ELASTANE WOVEN		34	60	40	30	0.072	19.4	20.7
635	1	13131374			BOYS PYJAMA SHORTS SET TOP-65% COTTON 5% ELASTANE BOTTOM-100% COTTON KNITTED		35						
636	24	13131365			LADIES LONG DRESS 100% RAYON WOVEN	40	960	60	40	30	1.728	448.8	480
660	10	23-2000261	61112000		GIRLS INNER SET 100% COTTON KNITTED	50	500	40	20	40	0.32	44	51
670	22	23-2000261	61112000		GIRLS INNER SET 100% COTTON KNITTED	50	1100	40	20	40	0.704	105.6	121
682	22	23-2000261	61112000		GIRLS INNER SET 100% COTTON KNITTED	50	1100	40	20	40	0.704	118.8	134.2
714	18	23-2000261	61112000		GIRLS INNER SET 100% COTTON KNITTED	50	900	40	20	40	0.576	208.8	232.2
732	10	23-2000261	61112000		GIRLS INNER SET 100% COTTON KNITTED	50	500	40	20	40	0.32	66	73
742	10	23-2000261	61112000		GIRLS INNER SET 100% COTTON KNITTED	40	400	40	20	40	0.32	58	65
752	1	23-2000261	61112000		GIRLS INNER SET 100% COTTON KNITTED	50	50	40	20	40	0.032	5.5	6.2

5
P1 2311

LA
P2 2311

For 4E TRADING
Partner

COB
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2311

NO	NUMBER OF CARTONS	BARCODE	HS CODE	ITEM & FIBER CONTENT	PKTS / CTN	TOTAL PKTS	CARTON W	CARTON L	CARTON H	CBM	TTL NW	TTL GW
753	1	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	40	40	40	20	40	0.032	5.8	6.5
763	10	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	500	40	20	40	0.32	44	51
765	22	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	1100	40	20	40	0.704	105.6	121
807	22	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	1100	40	20	40	0.704	118.8	134.2
826	19	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	950	40	20	40	0.608	114	127.3
834	8	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	400	40	20	40	0.256	52.8	58.4
844	10	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	40	400	40	20	40	0.32	58	65
845	1	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	50	40	20	40	0.032	5.8	6.5
846	1	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	50	40	20	40	0.032	5.8	6.5
856	10	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	500	40	20	40	0.32	44	51
878	22	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	1100	40	20	40	0.704	105.6	121
899	21	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	1050	40	20	40	0.672	113.4	128.1
917	18	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	900	40	20	40	0.576	108	120.6
926	9	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	450	40	20	40	0.288	59.4	65.7
937	11	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	40	440	40	20	40	0.352	63.8	71.5
938	1	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	50	40	20	40	0.032	5.8	6.5
947	9	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	450	40	20	40	0.288	39.6	45.9
968	21	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	1050	40	20	40	0.672	100.8	115.5
989	21	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	1050	40	20	40	0.672	113.4	128.1
1005	16	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	800	40	20	40	0.512	96	107.2
1015	10	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	500	40	20	40	0.32	66	73
1024	9	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	40	360	40	20	40	0.288	52.2	58.5
1025	1	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	50	40	20	40	0.032	5.8	6.5
1026	1	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	50	40	20	40	0.032	5.8	6.5

For 4F TRADING

Partner

P1 23/11

P2 23/11

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28/11

NO	IN SER	NUMBER OF CARTON S	BARCODE	HS CODE	ITEM & FIBER CONTENT	PKTS / CTN	TOTAL PKTS	CARTON W	CARTON L	CARTON H	CBM	TTL NW	TTL GW
1033		7	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	350	40	20	40	0.224	30.8	35.7
1051		18	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	900	40	20	40	0.576	86.4	99
1072		21	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	1050	40	20	40	0.672	113.4	128.1
1089		17	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	850	40	20	40	0.544	102	113.9
1090		9	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	450	40	20	40	0.288	59.4	65.7
1099		10	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	40	400	40	20	40	0.32	58	65
1109		1	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	50	40	20	40	0.032	5.8	6.5
1110		1	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	50	40	20	40	0.032	5.8	6.5
1111		9	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	450	40	20	40	0.288	39.6	45.9
1120		24	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	1200	40	20	40	0.768	115.2	132
1144		21	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	1050	40	20	40	0.672	113.4	128.1
1165		15	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	750	40	20	40	0.48	90	100.5
1180		10	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	500	40	20	40	0.32	66	73
1190		8	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	40	360	40	20	40	0.288	52.2	58.5
1199		26	23-2000261	61112000	GIRLS INNER SET 100% COTTON KNITTED	50	1300	40	20	40	0.832	114.4	132.6
1225		1	13131565		100% COTTON LADIES DRESS WOVEN	26	26	60	40	30	0.072	13	14.5
1226		1	13131565		100% COTTON LADIES DRESS WOVEN	28	28	60	40	30	0.072	13.3	14.8
1227		4	13131409		GIRLS FROCK 100% RAYON WOVEN	96	384	60	40	30	0.288	58	63.2
1231		2	13131599		GIRLS DRESS 100% RAYON WOVEN	116	232	60	40	30	0.144	27.4	30
1233		1	13131599		GIRLS DRESS 100% RAYON WOVEN	120	120	60	40	30	0.072	13.7	15
1234	1234	1	13131364		GIRLS DRESS 100% WOVEN RAYON	10	10	60	40	30	0.072	12.4	13.7
			13131322		LADIES SHIRTS 100% POLYESTER WOVEN	52	52						
			13131515		GIRLS JUMP SUIT 100% RAYON WOVEN	17	17						
1235	1235	1	13131101		BOYS PYJAMA SHORT SET 100% RAYON WOVEN	60	60	60	40	30	0.072	16	17.3
			23-2000269		BABY GIRLS BODY SUIT 100% COTTON KNITTED	72	72						
1236	1236	1	13131379		GIRLS FROCK 100% COTTON KNITTED	3	3	60	40	30	0.07	13.7	15
			13131378		GIRLS FROCK 100% COTTON KNITTED	44	44						
			13131322		LADIES SHIRTS 100% POLYESTER WOVEN	10	10						
1237	1237	1	13131584		BOYS PYJAMA SET 95% polyester 5% lycra KNITTED	21	21	60	40	30	0.072	14.2	15.5
			13131409		GIRLS FROCK 100% RAYON WOVEN	55	55						

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For 4F TRADING
Partner

23111

TO	FROM	NUMBER OF CARTON S	BARCODE	HS CODE	ITEM & FIBER CONTENT	PKTS / CTN	TOTAL PKTS	CARTON W	CARTON L	CARTON H	CBM	TTL NW	TTL GW
1238		1	13131365		LADIES LONG DRESS 100% RAYON WOVEN	43	43	60	40	30	0.07	19.7	21
1253		15	23-2000261		GIRLS INNER SET 100% COTTON KNITTED	50	750	40	20	40	0.48	66	76.5
1257		4	23-2000261		GIRLS INNER SET 100% COTTON KNITTED	50	200	40	20	40	0.13	17.6	20.4
1272		15	23-2000261		GIRLS INNER SET 100% COTTON KNITTED	50	750	40	20	40	0.48	66	76.5
1273		4	23-2000261		GIRLS INNER SET 100% COTTON KNITTED	50	200	40	20	40	0.13	17.6	20.4
1277		7	23-2000261		GIRLS INNER SET 100% COTTON KNITTED	40	280	40	20	40	0.22	30.8	35.7
		1283					114449				65.98	11153	12471.5
40X20X40 CARTON BOX		660 TO 1224 & 1239 TO 1283											
60X40X30 CARTON BOX		84 TO 659 & 1225 TO 1238											
60X40X20 CARTON BOX		1 TO 83											

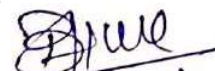
For 4F TRADING


 Partner


 P1 23/11


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 23/11/2023

PANCHANAMA dated 23.11.2023 DRAWN AT CFS- JWR Logistics Pvt Ltd., Village- Padeghar, Panvel, Navi Mumbai - 410206

Pancha No.1		Pancha No.2	
Name	Sanil Ramesh Pansare	Name	Ashokan K
Age	37	Age	53
Address-	Building No.33, Flat No. 1802, Regency Sarvam, Manda, Titwala East, Kalyan, Thane Maharashtra-421605	Address-	B2/205, Devrishi Tower, Chinchpada Road, Near Khadan, Durga Nagar, Kalyan, Thane, 421306
Type of ID card	Aadhar Card	Type of ID card	Aadhar Card
Number of ID Card	6983 0795 6465	Number of ID Card	3892 2695 9143
Mobile No.	9321189718	Mobile No.	9820006513
Occupation	Service	Occupation	Service

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Ashok Kumar Nayak, an Intelligence Officer, SIIB(X), JNCH on 23.11.2023 at 04:45 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. 4F Trading (IEC:AACFZ8242K) covered under 01 Shipping Bill No. 5370324 dated 16.11.2023, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Bhagwan Hule, G-card holder of CB M/s. SAR Transport Systems Pvt Ltd (CHA License No: 11/2517) having ID Kardex No. 5811/2022. Then the officer explained to us that the exporter M/s. 4F Trading (IEC: AACFZ8242K) having address at 107/2, Pasumai Nagar, Near Juma Masjid, Mangalam Road, Andipalayam, Kozhipannai, Tirupur, Tamilnadu-641687 has filed 01 Shipping Bill No. 5370324 dated 16.11.2023 through their Customs Broker M/s. SAR Transport Systems Pvt Ltd (CHA License No: 11/2517) for export of their consignment.

We were shown the Hold letter No. 213/2022-23/SIIB(X) signed by Deputy Commissioner of Customs, SIIB(X), JNCH regarding hold of 01 Shipping Bill having No. 5370324 dtd 16.11.2023 filed by M/s. 4F Trading

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(IEC: AACFZ8242K), through their authorized Customs Broker CB M/s. SAR Transport Systems Pvt Ltd (CHA License No: 11/2517). Further we were shown the above-mentioned Shipping Bills, respective Export Invoice & Packing List of the goods attempted to be exported. The above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 01 Shipping Bill No. 5370324 dtd 16.11.2023 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the location F-7 in Shed No. D where the goods covered under the aforementioned Shipping Bill No. 5370324 dtd 16.11.2023 were placed. On reaching the specified place, a total of 1283 packages were found placed at the said location. The goods were found to be packed in Carton Boxes. 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 Claimed (in Rs.)	RoSCTL (in Rs.)	IGST
1.	5370324 dtd 16.11.2023	RMG	1,26,04,802/-	3,32,486/-	5,84,410/-	6,35,184/-

During 100% examination, goods covered under Shipping Bill No. 5370324 dtd 16.11.2023 were found as declared in terms of quantity and declared description as per checklist, invoice and packing list.

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 G-card holder of CB M/s. SAR Transport Systems Pvt Ltd (CHA License No: 11/2517) having ID Kardex No. 5811/2022.

All the goods pertaining to M/s. 4F Trading (IEC: AACFZ8242K) covered under 01 Shipping Bill No. 5370324 dtd 16.11.2023 were re-packed in the same packages and kept back inside Shed-D at location F-8, JWR CFS in our

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presence and the same were handed over to Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping Bill No. 5370324 dtd 16.11.2023 filed by exporter M/s. 4F Trading (IEC: AACFZ8242K), 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. 23.10.2023 at 2135 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 23rd day of November 2023.

Ashok Kumar Nayak
23/11/23
I.O./SIIB(X), JNCH
(Ashok Kumar Nayak)

In presence of:

Pancha-I *[Signature]*
23/11

[Signature]
23/11
Pancha-II

(Representative of CB) *[Signature]*
23/11/2023



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: 27244989; Fax: 27241828, 27241825.

F. No.SG/MISC-250/2023-24 SIIB(X) JNCH

Date: 12.2.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 5370324 dtd 16.11.2023 by M/s. 4F Trading (IE Code: AACFZ8242K) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 5370324 dtd 16.11.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	5370324 dtd 16.11.2023	100% Cotton Ladies Dress Woven	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:-

- Detailed analysis of composition
- Nature of the sample
- 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. 1082 STTB (X)

DE. 04.12.23

Report: The sample as received is in the form of ready-made garment (Ladies dress). The garment is made of woven base fabric having eyelet embroidery stitched with woven inner lining fabric, fitted with zip fastener on back & a elastic strip at waist. The base fabric & embroidery yarn is composed of cotton. The inner lining fabric is composed of blended spun yarns of polyester & cotton.

2. Composition of Inner Lining fabric

Polyester = 85.54%

Cotton = balance.

Total wt = 387.5 gm

wt. of woven base fabric = 268.2 gm

wt. of woven inner lining fabric = 114.2 gm

wt. of zip fastener = 4.0 gm

wt. of elastic strip = balance.

SIRIK

LAJ
01.01.24
ADHICAR
Chemical Assistant

Seen
[Signature]

[Signature]
01.01.2024
डॉ. रवि शंकर शर्मा
Dr. Ravi Shankar Sharma
रासायनिक परीक्षक ग्रेड II
Chemical Examiner Gr II



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: 27244989: Fax: 27241828, 27241825.

F. No.SG/ SC-250/2023-24 SIIB(X) JNCH

Date: .12.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 5370324 dtd 16.11.2023 by M/s. 4F Trading (IE Code: AACFZ8242K) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 5370324 dtd 16.11.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	5370324 dtd 16.11.2023	1. Girls Inner Set 100% Cotton Knitted 2. Baby Girls Body Suit 100% Cotton	02

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:-

- Detailed analysis of composition
- Nature of the sample
- 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.



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: 27244989; Fax: 27241828, 27241825.

Date: .12.2023

F. No.SG/ SC-250/2023-24 SIIB(X) JNCH

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 5370324 dtd 16.11.2023 by M/s. 4F Trading (IE Code: AACF28242K) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 5370324 dtd 16.11.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	5370324 dtd 16.11.2023	1. Girls Inner Set 100% Cotton Knitted 2. Baby Girls Body Suit 100% Cotton	02

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:-

- Detailed analysis of composition
- Nature of the sample
- 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. 1083 STIB(x)

DE. 04.12.23

S.B No:5370324, 16/11/2023

REPORT: The sample as received contains two types of samples.

1-Girls inner set: The sample received in two unit packing of each contain four pieces. The sample is in the form of readymade textile article (described as girls inner set) fitted with three metallic hooks. It is made of white knitted fabric composed of cotton yarns.

weight of the one piece=37.5gm

2Baby Girls body suit: The sample is in the form of readymade textile article consisting two pieces upper and lower.

Upper: It is made of white knitted fabric having small print at front stitched with lace at shoulder. It is composed of cotton yarns.

weight of the upper=44.9gm

Bottom: It is made of white knitted fabric stitched with lace at bottom and elastic at waist. It is composed of cotton yarns.

weight of the bottom=46.0gm

Sealed remnant sample returned

[Signature]

28/12/2023

RAMBABU KANAKAPUDI
Chemical Assistant

[Signature] Seen
[Signature] 14/12/23

[Signature]

28/12.2023

डॉ. रवि शंकर शर्मा
Dr. Ravi Shankar Sharma
रासायनिक परीक्षक ग्रेड II
Chemical Examiner Gr II



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: 27244989; Fax: 27241828, 27241825.

F. No. SIIB C-250/2023-24 SIIB(X) JNCH

Date: 12.12.2023

To,

The Chief Chemical Examiner
DYCC, JNCH
Nhava Sheva,
Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 5370324 dtd 16.11.2023 by M/s. 4F Trading (IE Code: AACFZ8242K) - reg.

And enclosed herewith sealed envelopes of samples of below mentioned goods from consignment pertaining to 5370324 dtd 16.11.2023 for testing purpose.

Sr. No.	S/B No. & Date	Declared Description	No. of RSS
1.	5370324 dtd 16.11.2023	100% Cotton Girls Long Dress Woven	02

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:-

- Detailed analysis of composition
- Nature of the sample
- Whether the samples are as per their respective declared description

Thank you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as per

Lab No. 1087 STDB (X)

DT. 04.12.23

Report: on opening the sample packet two samples are received - ① frock ② Dupatta. Total wt = 181.35 gm

① frock: It is made of dyed worn fabric fitted with a button on back & lace at waist. The dyed worn base fabric is wholly composed of cotton & lace is composed of polyester filament yarn

Wt. of frock = 136.3 gm

Wt. of dyed worn fabric = 132.3 gm

Wt. of lace = 3.4 gm

Wt. of plastic button = balance

GSM of base fabric = 104.04

② Dupatta: It is made of net fabric stitched with a lace on one border side. It is wholly composed of polyester.

Wt. of dupatta = 45.0 gm

Wt. of polyester net fabric = 39.4 gm

Wt. of lace = balance.

S/R/R

ADTDB STDB
02.01.24
Chemical Assistant

Seen
M. S. Shrivastava

02.01.2024
Dr. Ravi Shanker Sharma
रासायनिक परीक्षक ग्रेड II
Chemical Examiner Gr II



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: 27244989; Fax: 27241828, 27241825.

F. No.SG/MISC-250/2023-24 SIIB(X) JNCH

Date: 12.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 5370324 dtd 16.11.2023 by M/s. 4F Trading (IE Code: AACFZ8242K) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 5370324 dtd 16.11.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	5370324 dtd 16.11.2023	Girls Top 100% Cotton Woven	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:-

- Detailed analysis of composition
- Nature of the sample
- 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. 1082

Lab No. 1085 STIB(x) Dt. 04.12.23

S/B No. 5370324 dt. - 16.11.2023

Report:-

The sample as received is in the form of readymade garment (Girl's shirt fullsleeves with lace collar and buttons on front side and sleeves) 04 pcs of assorted sizes. Base fabric of each is wholly composed of woven cotton yarns. Lace collar of each is composed of filament yarns of polyester.

Total wt. of 04 pcs shirts = 434.3g

Wt. of Base fabric = 400.2g

Wt. of lace collar = 29.3g

Wt. of plastic buttons = Balance

GSM of Base fabric = 125.23

Sealed remnant returned.

Preeti

18/12/2023
MS. PREETI BATHAM
Chemical Assistant

Sharma
18.12.2023
डॉ. रवि शंकर शर्मा
Dr. Ravi Shankar Sharma
रासायनिक परीक्षक ग्रेड II
Chemical Examiner Gr II

Seen
Mass
14/12/24



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: 27244989; Fax: 27241828, 27241825.

F. No.SG/MISC-250/2023-24 SIIB(X) JNCH

Date: .12.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 5370324 dtd 16.11.2023 by M/s. 4F Trading (IE Code: AACFZ8242K) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 5370324 dtd 16.11.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	5370324 dtd 16.11.2023	Ladies Long Dress Rayon Woven	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:-

- Detailed analysis of composition
- Nature of the sample
- 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. - 1080 SITB(x)

DE. 04.12.23

Report.

The sample as received is in the form of dyed and printed woven Ready made garment (Chodier Long dress). It is wholly composed of spun yarn of viscose (Rayon).

wt. of sample = 287.5 gm

Gram = 32.0

Sealed remnants returned.

N.P. → 4

19/12/23

एन. पोन्नसामी / N. PONNUSAMY
सहायक रसायन परीक्षक
Assistant Chemical Examiner


प्रो. प. लाल / Prof. P. Lal
रसायन परीक्षक ग्रे-II / Chemical Examiner Gr. II
जवाहरलाल नेहरू सीमा शुल्क भवन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
न्हावा शेवा / Nhava Sheva

Seen
Madan
14/11/24



**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: 27244989; Fax: 27241828, 27241825.

F. No. S-250/2023-24 SIIB(X) JNCH

Date: 12.2023

To,

The Chief Chemical Examiner

DYCC, JNCH

Nhava Sheva,

Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 5370324 dtd 16.11.2023 by M/s. 4F Trading (IE Code: AACFZ8242K) - reg.

And enclosed herewith sealed envelopes of samples of below mentioned goods from the shipment pertaining to 5370324 dtd 16.11.2023 for testing purpose.

Sr.No.	Sl. No. & Date	Declared Description	No. of RSS
1.	5370324 dtd 16.11.2023	100% Cotton Girls Dress	02

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:-

- Details of analysis of composition
- Nature of the sample
- Whether the samples are as per their respective declared description

Yours,

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: 2

Lab No. 1086 STTB(X). Dt. 04.12.23

Report.

The sample as received is in the form of dyed and printed woven Readymade garment (Girls Dress). It is wholly composed of cotton yarn.

wt. of sample = 95.6 gms.

Gum = 110.9.

seal remarks returned.

N. P. → 4

19/12/2023

एन. पोन्नसामी / N. PONNUSAMY
सहायक रसायन परीक्षक
Assistant Chemical Examiner

प्रमुख दल / Principal
रसायन परीक्षक ग्रेड-II / Chemical Examiner Gr. II
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
नहावा शेवा / Nhava Sheva

Seen

14/11/24



**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: 27244989; Fax: 27241828, 27241825.

F. No.SG/MISC-250/2023-24 SIIB(X) JNCH

Date: .12.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 5370324 dtd 16.11.2023 by M/s. 4F Trading (IE Code: AACFZ8242K) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 5370324 dtd 16.11.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	5370324 dtd 16.11.2023	Girls Frock 100% Cotton Knitted	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:-

- Detailed analysis of composition
- Nature of the sample
- 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 - 1081 SJ186

DL - 04.12.23

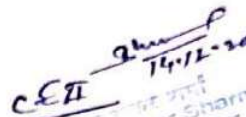
S/B No.: 5370324 dated 16.11.2023

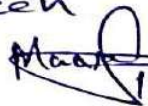
Report: - The sample as received is in the form of dyed and printed knitted readymade garment (Girls full sleeves frock). It is wholly composed of cotton yarns.

Net weight of sample (Girls full sleeves frock) = 214.0 gm.

Sealed remnant returned.


14.12.23
Saurabh Kumar
Assistant Chemical Examiner
JNCH Laboratory


14.12.2023
Dr. Pankaj Sharma
Chemical Examiner Gr II

Seen

14/11/24



**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: 27244989; Fax: 27241828, 27241825.

F. No.SG/MISC-250/2023-24 SIIB(X) JNCH

Date: 12.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 5370324 dtd 16.11.2023 by M/s. 4F Trading (IE Code: AACFZ8242K) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 5370324 dtd 16.11.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	5370324 dtd 16.11.2023	100% Cotton Poplin Boys Shirt Short Set	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:-

- Detailed analysis of composition
- Nature of the sample
- 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. 1084 SJEB(X)

Dt. 04/12/23

Report.

Received two samples.

Each of two sample as received is in the form of Readymade garment of woven fabric (shirt and short). Each is made of dyed woven fabric and wholly composed of yarn of cotton yarn.

Total wt. of the sample = 153.2g

wt. of shirt = 88.2 gms

wt. of short = 65.0 gms

Gram of shirt = 112.5

Gram of short = 111.2

Sealed remnant sample returned.

N. P. — S. H.
13/12/2023

एन. पोन्नसामी / N. PONNUSAMY
सहायक रसायन परीक्षक
Assistant Chemical Examiner

Pratul Dalal
13/12/23
प्रफुल्ल दलाल / Pratul Dalal
रसायन परीक्षक ग्रेड-II / Chemical Examiner Gr-II
जवाहरलाल नेहरू सीमा शुल्क प्रयोगशाला
Jawaharlal Nehru Customs House Laboratory
न्हावा शेवा / Nhava Sheva

Seen
Manga
14/12/23



OFFICE OF THE COMMISSIONER OF CUSTOMS (N5-II)
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)

Jawaharlal Nehru Custom House, Nhava Sheva,

Dist: Raigad, Maharashtra - 400 707.

Tel No: 27244989; Fax: 27241828, 27241825.

F. No. 50 C-250/2023-24 SIIB(X) JNCH

Date: 12.12.2023

To,

The Chief Chemical Examiner
DYCE, JNCH
Nhava Sheva,
Tal: Raigad, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 5370324 dtd 16.11.23 by M/s. 4F Trading (IE Code: AACFZB242K) - reg.

We find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 5370324 dtd 16.11.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of R55
1.	5370324 dtd 16.11.2023	Girls Frock 100% Rayon Woven	02

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:-

- Detailed analysis of composition
- Nature of the sample
- 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. 1088 STEB (x)

Dt. 04.12.23

Report.

The sample as received is in the form of fabric (Girls Ready made garment of woven frock 100% Rayon woven). It is made of dyed and printed woven fabric and composed of spun yarns of viscose

Total wt. of the sample = 143.2 gms
Gram of fabric = 42.4
sewed remnant sample returned.

N. P. S. M.
13/12/2023

एन. पोन्नसामी / N. PONNUSAMY
सहायक रसायन परीक्षक
Assistant Chemical Examiner

प्रफुल्ल दलाल / Pratul Dalal
रसायन परीक्षक ग्रेड-II / Chemical Examiner Gr. II
जवाहरलाल नेहरू सीमा शुल्क भवन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
न्हावा शेवा / Nhava Sheva

Seen
14/12/23

Market Enquiry Report of M/s. 4F Trading (IEC:AACFZ8242K) conducted on 06.12.2023.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Munavar Fairoos M, partner M/s 4F Trading, conducted market survey of goods covered under Shipping Bill No. 5370324 dtd 16.11.2023 presented for export by M/s. 4F Trading (IEC: AACFZ8242K). 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 06.12.2023 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 partner M/s 4F Trading Shri Munavar Fairoos M. 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. Fashion Point, Sheriff Devji (Chakla) Street, Mumbai-03	Shop 2 M/s. Zam Zam Garments, Sherif Devji Street, (Chakla), Mumbai-03	Shop 3 M/s. Garments Zone, Sheriff Devji Street, Mumbai-03	Average wholesale price	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
	Ladies Long Dress 100% Rayon Woven	385	375	380	380.00	196907.35
	LADIES TOP 100 % POLYESTER WOVEN	285	275	280	280.00	224000.71
	Womens Dress 100% Rayon Woven	450	460	455	455.00	165454.55
	Girls Dress 100% Cotton Woven	380	375	380	378.33	147892.58
	Girls Top 100% Viscose Woven	310	300	285	298.33	406814.93
	GIRLS FROCK 65% VISCOSE 30% POLYAMIDE 5% ELASTANE WOVEN	375	380	370	375.00	74999.07
	GIRLS DRESS 100 % RAYON WOVEN	375	370	370	371.67	348014.54
	LADIES LONG DRESS 100 % RAYON WOVEN	435	430	445	436.67	398162.06
	GIRLS INNER SET 100% COTTON KNITTED	100	102	100	100.67	2730100.53
	100% COTTON GIRLS LONG DRESS WOVEN	360	355	350	355.00	465367.25
	100% COTTON LADIES DRESS WOVEN	485	500	475	486.67	268112.95

5370324
dtd
16.11.2023

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.

Akshayale
(Ashok Kumar Nayak)
IO/SIB(X)

M. S. D.
27/12/23
(Munavar Fairness M)
Partner, M/s 4F Trading

दूरभाष संख्या/Office Phone No. 0421-2474616 & 2725726 ई-मेल/E-mail: cgst-tirupur@gov.in		
केंद्रीय वस्तु व सेवा-कर एवं केंद्रीय उत्पाद शुल्क उप आयुक्त का कार्यालय OFFICE OF THE Assistant COMMISSIONER OF CENTRAL GST AND CENTRAL EXCISE तिरुपुर मंडल, दूसरी मंजिल, संख्या-५१, एलिमेंटरी स्कूल स्ट्रीट, कुमार नगर, तिरुपुर - ६४१ ००३ Tirupur Division, 2nd Floor, 51, Elementary School Street, Kumar Nagar, Tirupur-641 603.		

C. No. GEXCOM/TECH/GST/2211/2023

दिनांक/Date: As e-signed

To
The Assistant Commissioner of GST & Central Excise,
Coimbatore 641018

Sir,

Sub: Verification of genuineness of exporter M/s. 4F Trading. (GSTIN: 33AACFZ8242K1ZV) - Reg.

Kind reference invited to Assistant Commissioner's letter C.No. GEXCOM/SAI/MISC/158/2024-S and I dated 13.02.2024 and communicated a letter received from the Dy. Commissioner of Customs, SIIB(X), JNCH, Nhava Sheva, Raigad, Maharashtra on the above subject.

As directed, Physical Verification of the principal place of business of M/S. 4F TRADING, 107/2, Mangalam Road, Andipalayam, Kozhipannai, Pasumai Nagar, NEAR JUMA MASJID, Tiruppur, Tamil Nadu-641687 was conducted. Based on the verification as pointed out in the above said letter, the verification report is submitted hereunder:

1. Verify the genuineness of the Exporter M /s. 4F Trading and its supply chain.

MIS. 4F TRADING, 107 /2, Mangalam Road, Andipalayam, Kozhipannai, Pasumai Nagar, NEAR JUMA MASJID, Tiruppur, Tamil Nadu-641687 holders of GST Registration No. 33AACFZ8242K1ZV are manufacturer and supplier of Knitted Garments and Woven Fabrics falling under HSN Code 58,60,61,62,63. In their principal place of business, they are having one Office Room and having a building for storage purpose measuring 5500 Sq. Meter. concrete roof building. The taxpayer is supplying goods to the domestic market and also exporting goods to foreign countries. When asked to produce rental agreement, purchase bills, sales invoices, bank realisation copies and bank statement, they have given, same are verified.

The major suppliers and purchase units are submitted hereunder:

SI No:	Name of Unit M/s.	GSTIN
1	D. Jegannaathan and Sons	33AADFD7449P1ZZ
2	Govind Textiles	24AAGPL7571H1ZK
3	Kanta Exports	33AESP8391K1Z0
4	Lajshay Enterprises	07AJIPB9335N1ZU
5	Vishnu Enterprises	06BAMPK9220M1ZB
6	V.R. Fashion	33AADHV1145E1Z

2. Verify the Exporter M/s. 4F Trading has filed the GST returns regularly or otherwise.

On verification of the returns filed by the tax payer, it is noticed that the taxpayer has filed GSTR-3B and GSTR-1 returns up to the month of January 2024.

3. Verify the genuineness of Input Tax Credit/IGST Refund availed by M/s. 4F Trading.

On scrutiny of the returns filed by the taxpayer for the financial year 2022-2023, it is noticed that they have availed ITC of Rs.32426.60/- (IGST Rs.29101.60/- + CGST Rs.1662.50/- + SGST Rs.1662.50/-) in GSTR-3B. The same amount of ITC auto drafted in GSTR-2A is Rs. Rs.32426.60/- (IGST Rs.29101.60/- + CGST Rs.1662.50/- + SGST Rs.1662.50/-) as detailed below -

Tax Period	ITC claimed in GSTR-38 during the month [as per table 4A (4) + 4A (5) + 48 (1) + 48 (2)]			ITC auto-drafted in GSTR- 2A/2B during the month [as per PART-A, PART-B] (Excluding supplies) RCM			Shortfall (-) / Excess (+) in ITC (GSTR-38 - GSTR-2A/2B)		
	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST
Apr-22	8534.6	1662.5	1662.5	8534.6	1662.5	1662.5	0	0	0
May-22	0	0	0	0	0	0	0	0	0
Jun-22	0	0	0	0	0	0	0	0	0
Jul-22	2337	0	0	2337	0	0	0	0	0
Aug-22	14600	0	0	14600	0	0	0	0	0
Sep-22	0	0	0	0	0	0	0	0	0
Oct-22	0	0	0	0	0	0	0	0	0
Nov-22	1815	0	0	1815	0	0	0	0	0
Dec-22	0	0	0	0	0	0	0	0	0
Jan-23	0	0	0	0	0	0	0	0	0
Feb-23	1815	0	0	1815	0	0	0	0	0
Mar-23	0	0	0	0	0	0	0	0	0
Total	29101.6	1662.5	1662.5	29101.6	1662.5	1662.5	0	0	0

Further on scrutiny of the returns filed by the taxpayer for the financial year 2023- 2024 (Upto January 2024), it is noticed that they have availed ITC of Rs.2991531/- (IGST Rs.2946354/- + CGST Rs.22589/- + SGST Rs. 22589/-) in GSTR-

3B. The same amount of ITC auto drafted in GSTR-2A is Rs.2991531/- (IGST Rs.2946354/- + CGST Rs.22589/- + SGST Rs. 22589/-) as detailed below- .

Tax Period	ITC claimed in GSTR-3 B during the month [as per table 4A (4) + 4A (5) + 4B (1) + 48 (2)]			ITC auto-drafted in GSTR - ZA/2B during the month [as per PART-A, PART-B] (Excluding RCM supplies)			Shortfall (-) / Excess (+) in ITC (GSTR-3 B - GSTR-2A/28)		
	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST
Apr-23	0	0	0	0	0	0	0	0	0
May-23	0	0	0	0	0	0	0	0	0
Jun-23	235	0	0	235	0	0	0	0	0
Jul-23	759217	2998.43	2998.43	759217	2998.43	2998.43	0	0	0
Aug-23	4263	0	0	4263	0	0	0	0	0
Sep-23	638807	0	0	638807	0	0	0	0	0
Oct-23	1105.5	899.38	899.38	1105.5	899.38	899.38	0	0	0
Nov-23	635272	17928.3	17928.3	635272	17928.3	17928.3	0	0	0
Dec-23	3915	0	0	3915	0	0	0	0	0
Jan-24	903415	762.5	762.5	903415	762.5	762.5	0	0	0
Feb-24	125	0	0	125	0	0	0	0	0
Mar-24	0	0	0	0	0	0	0	0	0
Total	2946354	22588.6	22588.6	2946354	22588.6	22588.6	0	0	0

In view of the above, ITC genuineness, copy of statement of bank realization, bank statement, purchase bills and sales invoices are verified and found in order, report is submitted herewith.

Yours faithfully

Signed by Shinu V Thomas

Date: 04-04-2024 12:26:21

(SHINU V. THOMAS)

ASSISTANT COMMISSIONER

Copy to:

The Joint Commissioner of Customs SIIB (x), Jawahar Lal Nehru Custom House, Nhava Sheva, Raigad District, Maharashtra - 400707.

Statement of Shri Munavar Fairoos M, address at Mekkanampattil House Kallilunnu Olavanna Kozhikode-673019, Authorized representative of M/S 4F Trading, 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 13.11.2024.

In receipt of Summons CBIC-DIN 20241178NT000000B925 dated 07.11.2024 issued by Shri Kumar Swetank, Superintendent of Customs (P), Special Investigation and Intelligence Branch (Exports), I Munavar Fairoos M, present myself at Room No. B 403 , 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka -Uran, District - Raigad, Maharashtra - 400707 on 13.11.2024 to depose my true, correct and voluntary statement. 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 208, 210 and 267 of the Bharatiya Nyaya Sanhita of 2023 and is punishable under Section 229 of the Bharatiya Nyaya Sanhita of 2023, 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 Section 108 of the Customs Act, 1962 & Sections of the Bharatiya Nyaya Sanhita, 2023 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is Munavar Fairoos M , aged- 35 and DOB- 19.04.1989. I am presently residing at Mekkanampattil House Kallilunnu Olavanna Kozhikode-673019 and this is my permanent address. I have the personal Mobile No. - 8300343164. Aadhar Card bearing No.-302212472530, PAN Card bearing No. ABJPF5442K, email id- 4ftradingin@gmail.com and I am submitting the copies of the same as proof of my identity. I have done graduation. I can read, understand and write in English and Malayalam. I am married and I am staying with my mother, wife, father, brother, sister, 1 son and 1 daughter at above-mentioned present address. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer as per my say.

Q. Give your introduction. What sort of work do you do? How are you related to M/s 4F Trading?

Ans. I am Munavar Fairoos M. I have done my graduation from Calicut University in 2009. I had my family business MM exporters(1010007530) in 2009, then I got selected in government job as a State Police constable in 2012. In 2019, I rejoined the family business MM exporters(1010007530) as a Business Development Manager where my father is a proprietor for better employment inside India as per the order of the state police chief. In 2020 I along with my 4 sibling opened a family business 4F Trading and then transferred the business from MM exporters(1010007530) to 4F trading(AACFZ8242K). I am partner of the firm 4F trading and I am looking after Technical drawing, sourcing, production and buyer communication.

Q. Do you know what you have been called for?

Ans. To depose statement w.r.t. investigation related to export of goods covered under shipping bill no. 5370324 dated 16.11.2024.

Q. When did M/s 4F Trading get their IEC registration?

Ans. We got IEC registration done in October 2021.

Q. From whom did you purchase the goods which were being exported vide shipping bill no. 5370324 dated 16.11.2023? Please provide the bank statements verifying the transactions made for the purchase.

Ans. I had given 3 techpack designs R22GD1064- 100% Cotton girls dree, R23BSS1366- 100% Cotton Poplin Boys Shirt & Shorts set, F23BSS1381- 100 % Cotton Poplin Boys Shirt & Shorts to Vishnu Enterprises, 4 techpack designs R23LLD1518-100% Rayon Woven Ladies Long Dress, R231.LD1214-80/20% Cotton Polyster Woven Ladies Dress, R23BPSS1519- 100% Cotton Woven

Boys Short Shirt Set R23GD1521-100% Cotton Woven Girls Frock Set to Lakshay Enterprises and 1 style to Assisi Garments Private limited for manufacturing of the said consignments.

Q. It is seen that you have major suppliers in Delhi NCR and exporting from Nhava Sheva, without proper vehicle movement. Why is it so?

Ans. We are manufacturer exporters. But supplies under the said Shipping bills have been procured from 03 suppliers who are based in Delhi and Tirupur. We have filed all our returns in GST and have proper e-way bills for our goods. I am hereby submitting the same.

Q. How do you justify the supply chain for the goods filed under shipping bill no. 5370324 dated 16.11.2024?

Ans. I am hereby submitting the GSTR returns reflecting the transactions done for the goods under shipping bill no. 5370324 dated 16.11.2023.

Q. How many shipping bills have been filed by you before the current shipment, why did you choose Nhava Sheva port for the export and not a nearby port?

Ans. I had filed 2 shipping bills before this. The container charges of Nhava Sheva port was very cheap and the transit time was only 4 days from Nhava Sheva to destination wrt to the cochin port.

Q. Do your other shipments contain the same goods as in the current shipment?

Ans. Yes, we do garment exports.

Q. Now I show you the Test reports received from the DYCC, JNCH w.r.t. the goods under shipping bill no. 5370324 dated 16.11.2023. Do you agree with the same?

Ans. I have seen the test reports and I do agree with the same.

Q. How many GST registrations do you have?

Ans. We have 4 GST registration, MM exporters(Kerala) MM exporters(Tamil Nadu), 4F Trading(Kerala), 4F Trading(Tamil Nadu).

Q. How many GST registration have been done on the mobile no. 9645927033, and why is it so?

Ans. The mobile no. 9645927033 is my brother's number, which has been used in GST registration of MM Exporters (Kerala) as well as 4F Trading (Kerala).

Q. Do you file GST returns regularly?

Ans. Yes. I have submitted the copies of the same.

Q. The address of your firm is 107/2, Pasumai Nagar, Near Juma Masjidmangalam Road, Andipalayam, Kozhipannai, Tiruppur-641687. Do you own that place? Please submit proof of the same.

Ans. This place is owned by my father. I am hereby submitting the GST registration certificate of M/s 4F which is registered on that address.

Q. How did you meet CHA firm M/s SAR Transport and when?

Ans. During our business from MM exporters our CHA was APL Logistics based in Bangalore, after that we moved our business to SAR Transport in Mumbai and Freight AG in Tirpur.

Q. Is the supplier in the present consignment registered in GST? Do they file returns regularly?

Ans. Yes, our supplier is GST registered and files returns regularly. I have submitted the copy of GST returns GSTR1, GSTR2B and GSTR3 for the month of October and November 2023-24.

Q. How did you meet your foreign consignee?

Ans. My Dad was an NRI. He has worked in Saudi Arabia for the past 25 years and came in contact with the consignee, we were in business with the consignee from 2009.

Q. Has your bank received the realization for your shipment?

Ans. Yes. The realization has been completed in the shipment. I am now submitting BRCs for my past exports vide Shipping Bill No. 2457250 dated 14.07.2023 and 4000955 dated 18.09.2023, to support my claim.

Q. Do you agree with the re-determine value of the market enquiry report dated 06.12.2023?

Ans. I have seen the market enquiry report dated 06.12.2023 and I do agree with the same.

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

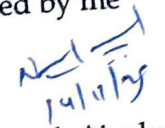
Ans. I have already stated the facts above. I have nothing more to say.

The above statement of mine running into 01-03 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of 4th floor, SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra - 400 707 as per my say and as per my 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. Statement of mine is correctly recorded as per my say.

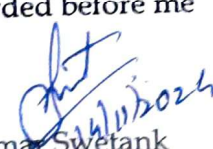


(Shri Munavar Fairoos M)
(Partner of 4F Trading)

Typed by me


(Nishank Ajaykumar Patel)
IO / SIIB(X)
JNCH, NHAVA SHEVA

Recorded before me


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