

 सत्यमेव जयते	भारत सरकार/ Government of India वित्त मंत्रालय /Ministry of Finance आयु सीमाशुल्क एन.एस.-II कार्यालय Office of Commissioner of Customs NS-II जवाहरलाल नेहरू कस्टम हाउस, नावा शेवा, जिला- रायगढ़, महारा - 400 707 Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra - 400 707.	
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F. No. CUS/ASS/MISC/767/2024-CEAC-JNCH

Date of SCN: | | .11.2025

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DIN: 20251178NT000000CD5E

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SHOW CAUSE NOTICE

Subject: Investigation into overvaluation and classification of goods covered under shipping bill no. 1281541 dated 30.05.2024 attempted to be exported by M/s Eazysmart Export Pvt. Ltd. (IEC-AAGCE9419E) to avail illegitimate export incentives fraudulently.

On the basis of specific intelligence regarding export of suspicious consignment of M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E) covered under Shipping bill No. 1281541 Dated 30.05.2024 (hereinafter collectively referred to as "Shipping Bill") **(RUD-I)** filed by Customs Broker M/s. INDOFOREIGN (AGENTS) PVT. LTD. at JWR CFS. The goods covered in the shipping bill No. 1281541 Dated 30.05.2024 having declared items as "Ladies Jeans Pant Of Cotton, Girls frock of Cotton, Girls 3 pcs suit set of Cotton, Boys Jeans Pant of Cotton, Girls Top Cotton, Boys 2 PCS suit set of Cotton, Girls Pants Of Cotton, Boys Shirts Of Cotton, Boys T-shirts Of Cotton, Girls jeans of Cotton" were put on hold vide Hold No. 43/2024-25-SIIB(X) vide letter F. No. CUS/SIIB/MISC/420/2024-SIIB(E) dated 07.06.2024 for examination of the same as the supply chain of the exporter appeared to be fake/manipulated and goods are destined to risky destination i.e. TANZANIA and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other export incentives. Hence the case was taken up by this unit for detailed investigation.

2. M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E) having its office at Office No 311, Sankalp Tower, Vaishali Nagar, Jaipur, Rajasthan, 302003 had filed Shipping bill No. 1281541 Dated 30.05.2024 for export of following items destined to TANZANIA. The details are as under:

TABLE-I

SB No./Date	Sr.No.	Description of goods	RITC	FOB (in Rupees)	Drawback (in rupees)	ROSCTL	IGST amount
	1.	Ladies Jeans Pant Of Cotton	62046110	7736.04	232.08	468.03	

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1281541 Dated 30.05.2024	2	Girls frock of Cotton	62044290	39728.20	1191.85	2403.56	Under LUT
	3	Girls 3 pcs suit set of Cotton	62041919	795750.07	27851.25	38434.73	
	4	Boys Jeans Pant of Cotton	62034290	3264.67	107.73	197.51	
	5	Girls Top Cotton	62111200	68196.17	1500.32	3341.61	
	6	Boys 2 PCS suit set of Cotton	62031990	629991.36	20789.71	38114.48	
	7	Girls Pants Of Cotton	62046110	5058.18	151.75	306.02	
	8	Boys Shirts Of Cotton	62059090	16096.09	386.31	973.81	
	9	Boys T-shirts Of Cotton	61099090	31988.86	984.00	1567.46	
	10	Girls jeans of Cotton	62046110	65975.36	1979.26	3991.51	
TOTAL				1663785	55174	89799	

3. Consequently, the subject goods pertaining to Shipping Bill No. 1281541 dated 30.05.2024 subject to 100% examination vide Panchanama dated 07.06.2024 **(RUD-II)** in the presence of two independent Panchas, representatives of Customs broker. During the examination, the quantity and physical description of the goods were found as per declaration 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 were drawn randomly for the purpose of testing.

4. Further, letters dated 20.06.2024 was forwarded to DYCC, JNCH for testing of RSS in order to determine exact characteristics, nature and composition of the subject goods. The details of test report **(RUD-III)** are as under:

TABLE-II

Sr. No.	Shipping bill No. & Date	Description	Test results
1	1281541 dated 30.05.2024	Ladies Jeans Pant Of Cotton	The sample as received is in the form of a readymade garment (jeans pant). The sample is in the form of off white woven readymade garment. It is composed of spun and filament yarns of cotton and polyester along with spandex yarns. Total wt. = 583.5gm % composition:- % cotton = 58.2 % polyester = 38.8 % spandex = balance
2		Girls frock of Cotton	The sample as received is in the form of readymade garment (frock) Net wt of sample = 335.4gm It consists of two parts (upper and lower) stitched together. Upper part is made of dyed woven fabric fitted with zip at front side stitched with dyed woven lining fabric, dyed net fabric with plastic stitched with white net fabric and dyed woven lining fabric at inner portion and four layers of frills of dyed net fabric at our portion having following constants

			a. Wt of net fabric =125gm (composed of polyester filament yarn) b. Wt of white net fabric =53.9gm(composed of polymer based on polyamide) c. Wt of dyed woven fabric = 61gm, GSM =67.5(composed of polyester filament yarn) d. Wt of dyed woven fabric of lining =57gm, GSM =65.4(composed of polyester (85.7%) and cotton (14.3%)) e. Wt of frills (upper) =32gm (composed of nylon)
3		Girls 3 pcs suit set of Cotton	The sample as received are in the form of a readymade textiles article (girl 3 pcs suit) Total wt. Of sample =325.5gm Wt of jacket =92.3gm Wt of lower =179.7gm Wt of top =53.5gm SET- 1(Jacket) The sample is in the form of a readymade textile article. It is made of dyed and printed woven fabric. It is composed of spun and filament yarns of cotton and polyester along with elastomeric yarns. % composition :- cotton =62.5 polyester =35 GSM =277.4 Elastomeric yarns = balance SET-2 (Lower) The sample is in the form a readymade textile article. It is made of dyed and printed woven fabric. It is composed of spun and filament yarns of cotton and polyester along with elastomeric yarns. % composition :- Cotton =62.4 Polyester =35 GSM =277.3 % elastomeric yarns = balance SET-3(Top) The sample is in the form of a readymade textile article. It is made of dyed, printed woven fabric having knitted inner fabric.
4		Boys Jeans Pant of Cotton	The sample as received is in the form of dyed readymade garment (pant). It is made of yarn dyed woven fabric stitched with lining woven fabric fitted with plastic button and zip. Base fabric is composed of cotton yarns on one side and filament yarns of polyester along with spandex yarns on the other side. Lining is made of blended spun yarn of polyester and cotton. Total wt. Of sample =642.2gm Wt of yarns dyed woven fabric =618.8gm Wt of lining fabric =13.8gm Wt of zip and button = balance % composition of base fabric and lining fabric Base fabric : Cotton =67.9% Polyester =25.0% Spanex yarns =balance Gsm of fabric =420.5 Lining fabric :- Polyester =90.5% Cotton – balance
5		Girls Top Cotton	The sample as received is in the form of readymade garment having top, lower & round neck t-shirt.

			Top:- The sample is in the form of readymade garment(coat). The fabric is yarn dyed and knitted having metallic buttons fitted at front. It is made of polyester filament yarn & polyester filament yarn & spin yarn of cotton. Total weight of sample -250gm Metallic button -12.5gm % composition = polyester = 92.3% Cotton – balance Round neck t-shirt :- The sample is in the form of readymade garment (T-shirt). Fabric is knitted with polyester filament yarns. •toatal weight of sample =120.2gm Lower :- The sample is in the form of readymade garment (lower). It is made of yarn dyed & knitted fabric having dyed knitted lining fabric inside. It is made of yarn dyed knitted fabric or polyester filament yarn & polyester filament yarn & spun yarn of cotton. Lining fabric is made of polyester filament yarns. Total wt. Of sample = 222.1gm Polyester = 92.3% Cotton = balance
6		Boys 2 PCS suit set of Cotton	Received two sets of readymade textile article, each set is consisting of one half pant & shirt respectively. Each of the two sets of sample is made of dyed & printed knitted fabric wholly composed of cotton. Net wt of received (two sets) sample =85.8gm & 74.9gm respectively
7		Girls Pants Of Cotton	The sample as received is in the form of readymade garments (pant) having metallic button and buckle on front side and plastic zip is fitted at front side. It is made of yarn dyed (blue coloured) spun yarns of cotton on one side and white filament yarns of polyester with elastomeric yarns on the other side. Total wt. Of sample = 277.4gm Metallic button & buckle = 9.7gm Plastic zip = 2.8gm Percentage composition :- Cotton =67.2% Polyester =30.0% Elastomeric yarn = balance
8		Boys Shirts Of Cotton	The sample as received is in the form of printed woven readymade garment article (half sleeved shirt) with plastic buttons on front side. It is wholly composed of filament yarns of polyester. Total wt of sample =149.0gm Wt of plastic buttons =1.3gm GSM of base fabric =155.7
9		Boys T-shirts Of Cotton	The sample as received is in the form of readymade textile article (T-shirt), printed/pasted on front side as WSTAO stitched with a small pocket on right side. It is made of dyed knitted fabric composed of polyester filament yarns, viscose and elastomeric yarns. Pocket material is made of dyed woven fabric composed of cotton. Net wt of sample =178.0gm Wt of knitted fabric =168.1gm

			Percentage of polyester =58.7% Percentage of viscose =30.2% Percentage of elastomeric yarns =5.5% Percentage of cotton =balance
10		Girls jeans of Cotton	The sample as received is in the form of dyed woven readymade garment (jeans) having zipper and metallic buttons. Dyed woven base fabric is made of filaments yarn of polyester and lycra on one side and cotton yarns on other side. Total wt of sample =380.90gm Gsm of base fabric = 322.68 % composition :- Cotton =72.13% Polyester =25.34% Lycra =2.51%

4.1 As per the DYCC report, some of goods were found to be mis-classified in terms of description (Cotton instead of blend) in the above mentioned Shipping Bills.

4.2 Based on the test report received from the DYCC, JNCH, it is seen that the exporter has attempted to claim higher incentives in the following shipping bills by mis-classifying the goods:

TABLE-III

Sr . No	Shipping Bill No./ date	Item description	Declared RITC	Reclassified RITC	FOB (as per market enquiry)	Claimed Drawback	Redetermined Drawback	Claimed ROSCTL	Redetermined ROSCTL
1	1281541 dated 30.05.2024	Ladies Jeans Pant Of Cotton	62046110	62046919	5791.97	7736.04 @ 3% = 232.08	5791.97@ 1.7% =98.46	7736.04 @ 6.05% = 468.03	5791.97@ 4.75 = 275.11
2		Girls frock of Cotton	62044290	62044310	29736.56	39728.20 @ 3% = 1191.85	29736.56 @ 2.9% =862.36	39728.2 @ 6.05 = 2403.56	29736.56 @ 4.75 = 1665.24
3		Boys Jeans Pant of Cotton	62034290	62034990	2452.42	3264.67 @ 3.3% =107.73	2452.42 @ 3% = 73.57	3264.67 @ 6.05% = 197.51	2452.42@ 5.41% =132.67
4		Girls Pants Of Cotton	62046110	62046919	3783.52	5058.18 @ 3%=151.75	3783.52 @ 1.7% = 64.31	5058.18 @ 6.05 % = 306.02	3783.52 @ 4.75% =179.71
5		Girls jeans of Cotton	62046110	62046919	49481.52	65975.36 @ 3% = 1979.26	49481.52 @ 1.7% = 841.18	65975.36 @ 6.05% = 3991.51	49481.52 @ 4.75% = 2350.37

5. Further, 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 18.06.2024 (**RUD-IV**) along with 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 Bills would be as below:

Table-IV

Sl No.	Shipping Bill No. & Date	Description of goods	Declared			Re-determined		
			FOB (INR)	Drawback (INR)	ROSCTL (INR)	FOB	Drawback	ROSCTL
1.	1281541 Dated 30.05.2024	Ladies Jeans Pant Of Cotton	7736.04	232.08	468.03	5791.97	173.75	350.41
2.		Girls frock of Cotton	39728.20	1191.85	2403.56	29736.56	892.10	1799
3.		Girls 3 pcs suit set of Cotton	795750.07	27851.25	38434.73	595221.05	20832.74	28749.18
4		Boys Jeans Pant of Cotton	3264.67	107.73	197.51	2452.42	80.92	148.36
5.		Girls Top Cotton	68196.17	1500.32	3341.61	51147.12	1125.24	2506.20
6.		Boys 2 PCS suit set of Cotton	629991.36	20789.71	38114.48	471233.54	15550.70	28509.63
7.		Girls Pants Of Cotton	5058.18	151.75	306.02	3783.52	113.51	228.90
8.		Boys Shirts Of Cotton	16096.09	386.31	973.81	12055.97	289.35	729.39
9.		Boys T-shirts Of Cotton	31988.86	984.00	1567.46	24311.53	747.84	1191.27
10.		Girls jeans of Cotton	65975.36	1979.26	3991.51	49481.52	1484.45	2993.64
Total:			16,63,785	55,174	89,799	12,45,215	41,291	67,206

5.1 In light of the DYCC reports and the Market enquiry report dated 18.06.2024 the declared FOB as well as the claimed export incentives are to be re-determined as under:

TABLE-V

Sl No.	Shipping Bill No. & Date	Description of goods	Declared			Re-determined		
			FOB (INR)	Drawback (INR)	ROSCTL (INR)	FOB	Drawback	ROSCTL
1.	1281541	Ladies Jeans Pant Of Cotton	7736.04	232.08	468.03	5791.97	98.46	275.11
2.		Girls frock of Cotton	39728.20	1191.85	2403.56	29736.56	862.36	1665.24
3.		Girls 3 pcs suit set of Cotton	795750.07	27851.25	38434.73	595221.05	20832.74	28749.18

4	Dated 30.05.2024	Boys Jeans Pant of Cotton	3264.67	107.73	197.51	2452.42	73.57	132.67
5.		Girls Top Cotton	68196.17	1500.32	3341.61	51147.12	1125.24	2506.20
6.		Boys 2 PCS suit set of Cotton	629991.36	20789.71	38114.48	471233.54	15550.70	28509.63
7.		Girls Pants Of Cotton	5058.18	151.75	306.02	3783.52	64.31	179.71
8.		Boys Shirts Of Cotton	16096.09	386.31	973.81	12055.97	289.35	729.39
9.		Boys T-shirts Of Cotton	31988.86	984.00	1567.46	24311.53	747.84	1191.27
10.		Girls jeans of Cotton	65975.36	1979.26	3991.51	49481.52	841.18	2350.37
Total:			16,63,785	55,174.26	89,798.72	12,45,215.16	40,485.71	66,288.77

5.2 It is thus seen that the exporter has attempted to claim undue export incentives which are summarised as under:

Table-VI

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSC TL (in Rs.)	Total excess export benefits (in Rs.)
12,45,215	14,689	23,510	38,198

6. As can be seen from the table above, based on the report received by the DYCC, JNCH and market enquiry conducted on 18.06.2024, it appears that the goods declared by the exporter in the Shipping Bill No. 1281541 dated 30.05.2024 have been mis-declared in terms of their value, description and classification. The value of the goods have been re-determined based on the market survey report dated 18.06.2024. The export incentive such as drawback & RoSCTL are therefore to be re-determined with respect to the new redetermined FOB of the goods as mentioned in the table above. Hence the declared value i.e. Rs. 16,63,785/- appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of 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.

7. Re-determination of Valuation

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

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

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

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

RULE 6. Residual Method. –“Subject to the provisions of rule 3, where the value of the export goods cannot be determined under the provisions of rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and the general provisions of these rules provided that local market price of the export goods may not be the only basis for determining the value of export goods”.

As per the provisions of Rule 6 *ibid*, the assessable value of the goods is proposed to be re-determined under Rule 6 *ibid*, i.e. as per the residual method. Accordingly, Market survey was conducted by the officers of SIIB (Export) on 18.06.2024. 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 18.06.2024.

8. It can thus be seen that the goods are mis-declared in terms of their value, description and classification to avail undue export incentive and thereby the goods covered under shipping bill no. 1281541 dated 30.05.2024 are liable for confiscation under the provisions of Section 113(i), 113(ja), 113(ja) of the Customs Act, 1962.

9. Further, an alert was inserted against the exporter to withhold the export incentives of M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E) till further investigation.

10. In the meantime, on Exporter's request vide letter dated 21.06.2024, the goods were allowed to release provisionally for Export on 21.06.2024. Further, the exporter vide their letter dated 23.07.2024 has requested for taking goods Back to Town (Provisionally) due to inadvertently filing EGM against Shipping Bill No. 1281541 dated 30.05.2024. On exporter's request the goods allow provisionally for Back to Town on execution of bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee HCM No. 794 dated 01.07.2024 amounting to Rs. 50,000/- (Fifty thousand Only) **(RUD-V)**.

11. Further, a letter dated 21.06.2024, 30.10.2024 and 13.12.2024 was also sent to DC/CGST authorities to verify genuineness of the Exporter M/s Eazysmart Export Pvt Ltd. (GSTIN:08AAGCE9419E1ZJ). No reply has been received by this office. However, the GST status of the exporter was ascertained from the GST Portal and it was seen that the Effective date of GST registration of the exporter is 24.11.2022 and is still shown Active **(RUD-VI)**.

SUMMONS & STATEMENT

12. Further, in order to record the statement M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E), under section 108 of Customs Act, 1962 03 Summons have been issued vide letter dated 30.10.2024, 04.12.2024 and 19.12.2024 in the name of M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E) to appear before the office of SIIB(X), 4th floor, B-403, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. However, all the summons sent via speed post have not been delivered to the exporter and returned with postal remark that the 'Left'. **(RUD-VII)**

12.1 Further, on receipt of Summons CBIC-DIN- 20241278NT00008808D8 dated 19.12.2024, statement of Shri. Gabaji Mahadu Gunjal, authorised representative of M/s. Indo-Foreign (Agents) was recorded on 17.01.2025 **(RUDVIII)** wherein he interalia stated that the firm is engaged in the business of clearance and forwarding since very long time. the Shipping Bills No. 1281541 dated 30.05.2024, has been filed by M/s. Indo-Foreign (Agents) on behalf of M/s Eazysmart Export Pvt Ltd. and the goods being exported under the said Shipping Bill were 'RMG'; that they guide their exporters verbally to send us all necessary documents as per exporting commodity on their mail I'd and also ask whether they want to claim export benefits or not. After that they create checklist based on the documents submitted by the exporter. Thereafter they send the checklist to exporter for approval, after getting approval from exporter, they file Shipping Bill on behalf of exporter on ICEGATE; that they came in contact with the exporter through his friend who is a forwarding agent; they had taken the KYC details of the Company M/s Eazysmart Export Pvt Ltd.; that they did not physically verify the address of M/s Eazysmart Export Pvt Ltd. at the time of KYC before filing Shipping Bills; that they are not in contact with the exporter since long and hence are not aware about their present GST status; that they said that they conduct visit for physical verification of the premises/address of the exporter.

13. From the above, it appears that, the exporter has illegally claimed Drawback and RoSCTL by exporting goods at inflated price on the basis of

invoices. The re-determined FOB value of the said goods covered under the above mentioned Shipping Bill comes to Rs. 12,45,215.16/- as against the declared FOB value of Rs. 16,63,785/-. By inflating the FOB value and misdeclaring the goods, the exporter was attempting to claim Drawback of Rs. 55,174.26/- and RoSCTL of Rs. 89,798.72/- whereas they were eligible for Drawback of Rs. 40,485.71/-, and RoSCTL of Rs. 66,288.77/- respectively.

14. Past Exports: Further, on perusal of the past export data in respect of the subject exporter in ICES 1.5 system, the following shipping bills have been found wherein foreign remittance has not been received as per FEMA regulation. The details of the shipping bills are as under:-

Table-VII

Sr. No.	Shipping Bill No. & Date	Declared FOB Value (in Rs)	Drawback Claimed (in Rs)	RoSCTL claimed (in Rs)	IGST
1.	9514158 dated 30.04.2024	9,41,371	27300	44714	LUT
	Total:	9,41,371	27300	44714	

14.1 In view of above, no foreign remittance has been received in the above mentioned shipping bills as mandated under FEMA regulations, by the exporter in any of the past shipments. Further, as per Rule 18 (1) of the Customs and Central Excise Duties Drawback Rules, 2017, if an amount of drawback & Rosctl have been paid to an exporter but the sale proceeds in respect of such export goods has not been realized within the time allowed under the Foreign Exchange (FEMA), 1999, such drawback & Rosctl amount is recovered. Hence, the export incentives claimed by the exporter in all the Shipping Bills shall be demanded back alongwith applicable interest in terms of rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 in terms of Notification No. 76/2021-Cus(N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 and section 28AAA read with section 28AA of the Customs Act, 1962 and thus, the goods exported vide past shipping bill wherein foreign remittance have not been received as detailed at Table-VII having FOB of Rs. 9,41,371/-, though not available for confiscation, appears liable to be confiscated under Section 113(ia) & 113(ja) of the Customs Act 1962.

15. 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

Section 114AB. Penalty for obtaining instrument by fraud, etc.-

Where any person has obtained any instrument by fraud, collusion, willful misstatement or suppression of facts and such instrument has been utilised by such person or any other person for discharging duty, the person to whom the instrument was issued shall be liable for penalty not exceeding the face value of such instrument.

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

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

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

28AAA. Recovery of duties in certain cases.—(1) Where an instrument issued to a person has been obtained by him by means of — (a) collusion; or (b) wilful mis-statement; or (c) suppression of facts, for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), by such person or his agent or employee and such instrument is utilised under the provisions of this Act or the rules made or notifications issued thereunder, by a person other than the person to whom the instrument was issued, the duty relatable to such utilisation of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued: Provided that the action relating to recovery of duty under this section against the person to whom the instrument was issued shall be without prejudice to an action against the importer under section 28.

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

B. Customs and Central Excise Duties Drawback Rules, 2017

Rule 17: Repayment of erroneous or excess payment of drawback and interest. Where an amount of drawback and interest, if any, has been paid erroneously or the amount so paid is in excess of what the claimant is entitled to, the

claimant shall, on demand by a proper officer of Customs repay the amount so paid erroneously or in excess, as the case may be, and where the claimant fails to repay the amount it shall be recovered in the manner laid down in subsection (1) of section 142 of the Customs Act, 1962.

Rule 18: Recovery of amount of Drawback where export proceeds not realized.
– (1) Where an amount of drawback has been paid to an exporter or a person authorized by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such export goods have not been realized by or on behalf of the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, such drawback shall, except under circumstances or conditions specified in sub-rule(5), be recovered.

Foreign Trade (Development and Regulation) Act, 1992

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

Foreign Trade (Regulation) Rules, 1993

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

Customs Valuation (Determination of Value of Export Goods) Rules, 2007

(A) RULE 3 - Determination of the method of Valuation

- (1) Subject to rule 8, the value of export goods shall be the transaction value.
- (2) The transaction value shall be accepted even where the buyer and seller are related, provided that the relationship has not influenced the price.
- (3) If the value cannot be determined under the provisions of sub-rule (1) and sub-rule (4), the value shall be determined by proceeding sequentially through rules 4 to 6.

(B) RULE 4. Determination of export value by comparison. –

(1) “the value of the export goods shall be based on the transaction value of goods of like kind and quality exported at or about the same time to other buyers in the same destination country of importation or in its absence another destination country of importation adjusted in accordance with the provisions of sub-rule (2).

(2) In determining the value of export goods under sub-rule (1), the proper officer shall make such adjustments as appear to him reasonable, taking into consideration the relevant factors, including – (i) Difference in the dates of exportation,

- (ii) Difference in commercial levels and quantity levels,
 - (iii) Difference in composition, quality and design between the goods to be assessed and the goods with which they are being compared,
 - (iv) Difference in domestic freight and insurance charges depending on the place of exportation”.
- (C) RULE 5. Computed value method. – “If the value cannot be determined under Rule 4, it shall be based on a computed value, which shall include the following: -
- (a) cost of production, manufacture or processing of export goods;
 - (b) charges, if any, for the design or brand;
 - (c) an amount towards profit”.
- (D) 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”.
- (E) RULE 7. Declaration by the exporter.–“The exporter shall furnish a declaration relating to the value of export goods in the manner specified in this behalf”.
- (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 subrule (1)”.

Customs Brokers Licensing Regulations, 2018:

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

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

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

16.1 M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E) having its office at Office No 311, Sankalp Tower, Vaishali Nagar, Jaipur, Rajasthan, 302003 had filed 01 Shipping bill No. 1281541 Dated 30.05.2024 filed by Customs Broker M/s. INDO-FOREIGN (AGENTS) PVT. LTD for export of “RMG”. The

redetermined FOB value of the said goods covered under the above mentioned Shipping Bill comes to Rs. 12,45,215/- as against the declared FOB value of Rs.16,63,785/-. By inflating the FOB value, the exporter was attempting to claim Drawback of Rs. 55,174/- and RoSCTL of Rs. 89,799/- whereas they were eligible for Drawback of Rs. 40,486/- and RoSCTL of Rs. 66,289/- respectively. (as tabulated in Table-IV above).

16.2 As can be seen from the Table-V above, based on the market enquiry conducted on 18.06.2024 and the DYCC reports received, it appears that the goods declared by the exporter in the Shipping Bills No. 1281541 dated 30.05.2024 have been mis-declared in terms of their value, description and classification. 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 are re-determined with respect to the re-determined FOB as mentioned in the table-V above. It can thus be seen that the goods are misdeclared 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.

16.3 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.

16.4 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. 16,63,785/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 12,45,215/- only and hence higher Drawback & RoSCTL and other export incentives were claimed. Thus, it appeared that the said goods were attempted to be exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as exporter had furnished wrong declaration to the Custom Authorities.

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

16.6 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.

16.7 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.

16.8 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.

16.9 The value of the impugned goods is, therefore, proposed to be redetermined under the residual Rule 6 of CVR (Export) Rules, 2007. This rule stipulates that subject to the provisions of Rule 3, where the value of the export goods cannot be determined under the provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods have been re-determined as Rs. 12,45,215/- as per the market enquiry conducted of the subject goods.

16.10 It is cogent and clear that the exporter M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E) had mis-declared the impugned goods in terms of their value, description & classification and attempted to defraud the Government by claiming undue higher amount of Drawback, Rosctl and other export benefits and thereby acted in a manner which rendered the said goods under shipping bill no. 1281541 dated 30.05.2024 liable for confiscation in terms of the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

- 17.** Further, for the past shipping bills in respect of M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E) was retrieved from the ICES 1.5 System wherein one shipping bill has been found wherein foreign remittance has not been received as per FEMA regulation. In the event of non –receipt of foreign remittance in the above shipping bills as mentioned Table-VII, the goods covered under the said shipping bills are liable for confiscation and claimed export incentive i.e. Drawback & Rosctl are liable to be demand back from the exporter in terms of Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017 in terms of Rule 18 of the Customs and Central Excise Duties Drawback

Rules, in terms of Notification No. 76/2021-Cus(N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 and section 28AAA read with section 28AA of the Customs Act, 1962.

18. With respect to the exporter M/s Eazysmart Export Pvt Ltd (IECAAGCE9419E), the GST status of the exporter was ascertained from the GST Portal and it was seen that the GST registration of the exporter is Active. Further, 03 summons dated 30.10.2024, 04.12.2024 and 19.12.2024 were issued to exporter to appear before the office of SIIB(X), 4th floor, B-403, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. However, all the summons sent via speed post have not been delivered to the exporter and returned with postal remark that the 'Left'. It is observed that the letters were sent on address given in the IEC. If there was any change of address they should have informed the Department so that any communication can be served to them on that address. Considering the scenario, there is no option but to proceed with the investigation proceedings in terms of merit of the case. In view of above, it appears that the exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them. Hence, the exporter M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962. Also, the Exporter M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value of the impugned goods in case of live Shipping Bill. Further, the exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with malafide intent to avail undue/excess export benefits in form of Drawback, RoDTEP and other export benefits. Therefore, the exporter also liable for penalty u/s 114AA of Customs Act, 1962 for this intentional mis-declaration.

19. The exporter M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E) has exported one Shipment in the past wherein they have claimed Drawback and ROSCTL knowing fully well that the remittance in all these shipping Bills will not be received, since they were anyways operating merely to defraud the government by claiming export incentives till the time they were apprehended. Once, their shipment was brought under investigation, they chose to close their operation and vanish. As they have attempted to obtain instrument i.e. ROSCTL by fraud and suppression of facts, hence the exporter M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E), is also liable for penalty under section 114AB of the Customs Act, 1962.

20. The Custom Broker M/s. Indo Foreign (Agents) Pvt. Ltd. has failed to ascertain the veracity and genuineness of the export firm M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), Identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, as stated by the CB, they have merely taken copies of the IEC and GST registration from the exporter and started filing Shipping Bills on their behalf.

The CB has to verify the antecedents of the exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. Had the CB confirmed the veracity and genuineness of the exporter through their own independent and reliable sources, he could have easily known that the exporter and their supply chain is dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

21. Now, M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E) having its office at Office No 311, Sankalp Tower, Vaishali Nagar, Jaipur, Rajasthan, 302003, are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, NhavaSheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i. The declared FOB value of Rs. 16,63,785/- covered under the Shipping Bill no. 1281541 dated 30.05.2024 should be rejected and re-determined to Rs. 12,45,215/- 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. 1281541 dated 30.05.2024 having total declared FOB value of Rs. 16,63,785/- which appear to be mis-declared in terms of value, quantity and classification, 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. 55,174/- and RoSCTL of Rs. 89,799/- covered under shipping bill no. 1281541 dated 30.05.2024 should not be rejected on account of release of goods for Back to Town.
- iv. The goods value at Rs. 9,41,371/- for the past export covered under shipping bill as mentioned in Table-VII on account of non-receipt of foreign remittance should not be confiscated under the provisions of Section 113(ia) & 113(ja) of the Customs Act, 1962.
- v. The Drawback amount of Rs. 27,300/- claimed in the past shipping bill as mentioned at Table-VII above should not be recovered alongwith interest on account of the non-receipt of foreign remittance and should not be demanded from the exporter along with applicable interest under Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017 read with section 28AA of the Customs Act, 1962.
- vi. The amount of RoSCTL amount of Rs. 44,714/- claimed in the past shipping bill as mentioned at Table-VII above should not be recovered on account of the non-receipt of foreign remittance and should not be demanded from the exporter along with applicable interest in terms of

Notification No. 76/2021-Cus(N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 and section 28AAA read with section 28AA of the Customs Act, 1962.

- vii. Penalty should not be imposed upon the exporter M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E) under Section 114(iii) and 114AA of the Customs Act, 1962.
- viii. Penalty should not be imposed upon the exporter M/s Eazysmart Export Pvt Ltd (IECAAGCE9419E) under Section 114AC of the Customs Act, 1962.
- ix. Penalty should not be imposed upon the exporter M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E) under Section 114AB of the Customs Act, 1962 on account for obtaining instrument by fraud etc. in past shipping bills.
- x. The bond should not be enforced and Bank Guarantee of Rs. 50,000/- HCM No. 794 dated 01.07.2024 (Rupees Fifty Thousand Only) at the time of provisional release of the goods for Back to Town, should not be appropriated against export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

21.1 Now, M/s. Indo Foreign (Agents) Pvt. Ltd, having address at 20, Mullick Street, Kolkata-700007 are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, NhavaSheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why penalty should not be imposed upon them under Section 114(iii) and 114AA of the Customs Act, 1962.

22. The aforesaid noticee is to submit their written reply within 30 days before the adjudicating authority. In their reply, they should clearly state whether they wish to be heard in person or not. In case no such request is made or they do not appear before the adjudicating authority on the date and time fixed, without any sufficient cause, the case will be decided ex-parte on the basis of available records without any further reference to them.

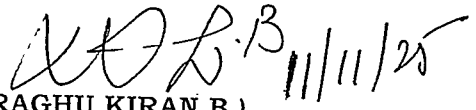
23. In case the notice is eligible to avail the facility of settlement of the case as per the Chapter XIVA of the Customs Act, 1962, and interested in the same, he may apply to the Settlement Commission as per prescribed procedure and also inform the same to the Adjudicating Authority

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

25. The Department reserves its right to add, amend, modify, etc. this notice based on any fresh facts or evidence which may come to the notice of the Department after issue of this notice but prior to adjudication thereof.

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

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


(RAGHU KIRAN B.)

Additional Commissioner of Customs,
CEAC, NS-II, JNCH

To,

1. M/S Eazysmart Export Pvt Ltd,
No 311, Sankalp Tower, Vaishali Nagar,
Jaipur, Rajasthan, 302003

2. M/s. Indo Foreign (Agents) Pvt. Ltd,
20, Mullick Street, Kolkata-
700007

Copy to:

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

Annexure –A

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping bills No.1281541 dated 30.05.2024
RUD-II	Panchanama dated 30.05.2024
RUD-III	DYCC Test Reports
RUD-IV	Copy of market enquiry dated on 18.06.2024
RUD-V	Provisional Release for Back to Town
RUD-VI	Letters dated 21.06.2024, 30.10.2024 and 13.12.2024 to jurisdictional DC/CGST Commissionerate to verify genuineness of the Exporter M/s Eazysmart Export Pvt Ltd.
RUD-VII	Copy of Summons dated 30.10.2024, 04.12.2024 and 19.12.2024 issued to the exporter M/s Eazysmart Export Pvt
RUD-VIII	Copy of statement of Shri. Gabaji Mahadu Gunjal, authorised representative of M/s. Indo-Foreign (Agents) was recorded on 17.01.2025

 सत्यमेव जयते	□□□□ □□□□ / Government of India □□ □□□□ / Ministry of Finance □□□ □□□□□□ □□.□□.-II □□□□□□ Office of Commissioner of Customs NS-II □□□□□□□□ □□□ □□□ □□□□, □□□□ □□□□, □□□□- □□□□□□, □□□□□□ - 400 707 Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra – 400 707.	
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F. No. CUS/ASS/MISC/767/2024-CEAC-JNCH

Date of SCN: .11.2025

Date of issue: .11.2025

DIN:

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

SHOW CAUSE NOTICE

Subject: Investigation into overvaluation and classification of goods covered under shipping bill no. 1281541 dated 30.05.2024 attempted to be exported by M/s Eazysmart Export Pvt. Ltd. (IEC-AAGCE9419E) to avail illegitimate export incentives fraudulently.

On the basis of specific intelligence regarding export of suspicious consignment of M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E) covered under Shipping bill No. 1281541 Dated 30.05.2024 (hereinafter collectively referred to as "Shipping Bill") **(RUD-I)** filed by Customs Broker M/s. INDOFOREIGN (AGENTS) PVT. LTD. at JWR CFS. The goods covered in the shipping bill No. 1281541 Dated 30.05.2024 having declared items as "Ladies Jeans Pant Of Cotton, Girls frock of Cotton, Girls 3 pcs suit set of Cotton, Boys Jeans Pant of Cotton, Girls Top Cotton, Boys 2 PCS suit set of Cotton, Girls Pants Of Cotton, Boys Shirts Of Cotton, Boys T-shirts Of Cotton, Girls jeans of Cotton" were put on hold vide Hold No. 43/2024-25-SIIB(X) vide letter F. No. CUS/SIIB/MISC/420/2024-SIIB(E) dated 07.06.2024 for examination of the same as the supply chain of the exporter appeared to be fake/manipulated and goods are destined to risky destination i.e. TANZANIA and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other export incentives. Hence the case was taken up by this unit for detailed investigation.

2. M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E) having its office at Office No 311, Sankalp Tower, Vaishali Nagar, Jaipur, Rajasthan, 302003 had filed Shipping bill No. 1281541 Dated 30.05.2024 for export of following items destined to TANZANIA. The details are as under:

TABLE-I

SB No./Date	Sr.No.	Description of goods	RITC	FOB (in Rupees)	Drawback (in rupees)	ROSCTL	IGST amount
	1.	Ladies Jeans Pant Of Cotton	62046110	7736.04	232.08	468.03	

1281541 Dated 30.05.2024	2	Girls frock of Cotton	62044290	39728.20	1191.85	2403.56	Under LUT
	3	Girls 3 pcs suit set of Cotton	62041919	795750.07	27851.25	38434.73	
	4	Boys Jeans Pant of Cotton	62034290	3264.67	107.73	197.51	
	5	Girls Top Cotton	62111200	68196.17	1500.32	3341.61	
	6	Boys 2 PCS suit set of Cotton	62031990	629991.36	20789.71	38114.48	
	7	Girls Pants Of Cotton	62046110	5058.18	151.75	306.02	
	8	Boys Shirts Of Cotton	62059090	16096.09	386.31	973.81	
	9	Boys T-shirts Of Cotton	61099090	31988.86	984.00	1567.46	
	10	Girls jeans of Cotton	62046110	65975.36	1979.26	3991.51	
TOTAL				1663785	55174	89799	

3. Consequently, the subject goods pertaining to Shipping Bill No. 1281541 dated 30.05.2024 subject to 100% examination vide Panchanama dated 07.06.2024 **(RUD-II)** in the presence of two independent Panchas, representatives of Customs broker. During the examination, the quantity and physical description of the goods were found as per declaration 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 were drawn randomly for the purpose of testing.

4. Further, letters dated 20.06.2024 was forwarded to DYCC, JNCH for testing of RSS in order to determine exact characteristics, nature and composition of the subject goods. The details of test report **(RUD-III)** are as under:

TABLE-II

Sr. No.	Shipping bill No. & Date	Description	Test results
1	1281541 dated 30.05.2024	Ladies Jeans Pant Of Cotton	The sample as received is in the form of a readymade garment (jeans pant). The sample is in the form of off white woven readymade garment. It is composed of spun and filament yarns of cotton and polyester along with spandex yarns. Total wt. = 583.5gm % composition:- % cotton = 58.2 % polyester = 38.8 % spandex = balance
2		Girls frock of Cotton	The sample as received is in the form of readymade garment (frock) Net wt of sample = 335.4gm It consists of two parts (upper and lower) stitched together. Upper part is made of dyed woven fabric fitted with zip at front side stitched with dyed woven lining fabric, dyed net fabric with plastic stitched with white net fabric and dyed woven lining fabric at inner portion and four layers of frills of dyed net fabric at our portion having following constants

			a. Wt of net fabric =125gm (composed of polyester filament yarn) b. Wt of white net fabric =53.9gm(composed of polymer based on polyamide) c. Wt of dyed woven fabric = 61gm, GSM =67.5(composed of polyester filament yarn) d. Wt of dyed woven fabric of lining =57gm, GSM =65.4(composed of polyester (85.7%) and cotton (14.3%)) e. Wt of frills (upper) =32gm (composed of nylon)
3		Girls 3 pcs suit set of Cotton	The sample as received are in the form of a readymade textiles article (girl 3 pcs suit) Total wt. Of sample =325.5gm Wt of jacket =92.3gm Wt of lower =179.7gm Wt of top =53.5gm SET-1(Jacket) The sample is in the form of a readymade textile article. It is made of dyed and printed woven fabric. It is composed of spon and filament yarns of cotton and polyester along with elastomeric yarns. % composition :- cotton =62.5 polyester =35 GSM =277.4 Elastomeric yarns = balance SET-2 (Lower) The sample is in the form a readymade textile article. It is made of dyed and printed woven fabric. It is composed of spun and filament yarns of cotton and polyester along with elastomeric yarns. % composition :- Cotton =62.4 Polyester =35 GSM =277.3 % elastomeric yarns = balance SET-3(Top) The sample is in the form of a readymade textile article. It is made of dyed, printed woven fabric having knitted inner fabric.
4		Boys Jeans Pant of Cotton	The sample as received is in the form of dyed readymade garment (pant). It is made of yarn dyed woven fabric stitched with lining woven fabric fitted with plastic button and zip. Base fabric is composed of cotton yarns on one side and filament yarns of polyester along with spandex yarns on the other side. Lining is made of blended spun yarn of polyester and cotton. Total wt. Of sample =642.2gm Wt of yarns dyed woven fabric =618.8gm Wt of lining fabric =13.8gm Wt of zip and button = balance % composition of base fabric and lining fabric Base fabric :- Cotton =67.9% Polyester =25.0% Spanex yarns =balance Gsm of fabric =420.5 Lining fabric :- Polyester =90.5% Cotton – balance
5		Girls Top Cotton	The sample as received is in the form of readymade garment having top, lower & round neck t-shirt.

			Top:- The sample is in the form of readymade garment(coat). The fabric is yarn dyed and knitted having metallic buttons fitted at front. It is made of polyester filament yarn & polyester filament yarn & spun yarn of cotton. Total weight of sample -250gm Metallic button -12.5gm % composition = polyester = 92.3% Cotton – balance Round neck t-shirt :- The sample is in the form of readymade garment (T-shirt). Fabric is knitted with polyester filament yarns. •total weight of sample =120.2gm Lower :- The sample is in the form of readymade garment (lower). It is made of yarn dyed & knitted fabric having dyed knitted lining fabric inside. It is made of yarn dyed knitted fabric or polyester filament yarn & polyester filament yarn & spun yarn of cotton. Lining fabric is made of polyester filament yarns. Total wt. Of sample = 222.1gm Polyester = 92.3% Cotton = balance
6		Boys 2 PCS suit set of Cotton	Received two sets of readymade textile article, each set is consisting of one half pant & shirt respectively. Each of the two sets of sample is made of dyed & printed knitted fabric wholly composed of cotton. Net wt of received (two sets) sample =85.8gm & 74.9gm respectively
7		Girls Pants Of Cotton	The sample as received is in the form of readymade garments (pant) having metallic button and buckle on front side and plastic zip is fitted at front side. It is made of yarn dyed (blue coloured) spun yarns of cotton on one side and white filament yarns of polyester with elastomeric yarns on the other side. Total wt. Of sample = 277.4gm Metallic button & buckle = 9.7gm Plastic zip = 2.8gm Percentage composition :- Cotton =67.2% Polyester =30.0% Elastomeric yarn = balance
8		Boys Shirts Of Cotton	The sample as received is in the form of printed woven readymade garment article (half sleeved shirt) with plastic buttons on front side. It is wholly composed of filament yarns of polyester. Total wt of sample =149.0gm Wt of plastic buttons =1.3gm GSM of base fabric =155.7
9		Boys T-shirts Of Cotton	The sample as received is in the form of readymade textile article (T-shirt), printed/pasted on front side as WSTAO stitched with a small pocket on right side. It is made of dyed knitted fabric composed of polyester filament yarns, viscose and elastomeric yarns. Pocket material is made of dyed woven fabric composed of cotton. Net wt of sample =178.0gm Wt of knitted fabric =168.1gm

			Percentage of polyester =58.7% Percentage of viscose =30.2% Percentage of elastomeric yarns =5.5% Percentage of cotton =balance
10		Girls jeans of Cotton	The sample as received is in the form of dyed woven readymade garment (jeans) having zipper and metallic buttons. Dyed woven base fabric is made of filaments yarn of polyester and lycra on one side and cotton yarns on other side. Total wt of sample =380.90gm Gsm of base fabric = 322.68 % composition :- Cotton =72.13% Polyester =25.34% Lycra =2.51%

4.1 As per the DYCC report, some of goods were found to be mis-classified in terms of description (Cotton instead of blend) in the above mentioned Shipping Bills.

4.2 Based on the test report received from the DYCC, JNCH, it is seen that the exporter has attempted to claim higher incentives in the following shipping bills by mis-classifying the goods:

TABLE-III

Sr . No	Shipping Bill No./ date	Item description	Declared RITC	Reclassified RITC	FOB (as per market enquiry)	Claimed Drawback	Redetermined Drawback	Claimed ROSCTL	Redetermined ROSCTL
1	1281541 dated 30.05.2024	Ladies Jeans Pant Of Cotton	62046110	62046919	5791.97	7736.04 @ 3% = 232.08	5791.97@ 1.7% =98.46	7736.04 @ 6.05% = 468.03	5791.97@ 4.75 = 275.11
2		Girls frock of Cotton	62044290	62044310	29736.56	39728.20 @ 3% = 1191.85	29736.56 @ 2.9% =862.36	39728.2 @ 6.05 = 2403.56	29736.56 @ 4.75 = 1665.24
3		Boys Jeans Pant of Cotton	62034290	62034990	2452.42	3264.67 @ 3.3% =107.73	2452.42 @ 3% = 73.57	3264.67 @ 6.05% = 197.51	2452.42@ 5.41% =132.67
4		Girls Pants Of Cotton	62046110	62046919	3783.52	5058.18 @ 3%=151.75	3783.52 @ 1.7% = 64.31	5058.18 @ 6.05 % = 306.02	3783.52 @ 4.75% =179.71
5		Girls jeans of Cotton	62046110	62046919	49481.52	65975.36 @ 3% = 1979.26	49481.52 @ 1.7% = 841.18	65975.36 @ 6.05% = 3991.51	49481.52 @ 4.75% = 2350.37

5. Further, 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 18.06.2024 (**RUD-IV**) along with 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 Bills would be as below:

Table-IV

Sl No.	Shipping Bill No. & Date	Description of goods	Declared			Re-determined		
			FOB (INR)	Drawback (INR)	ROSCTL (INR)	FOB	Drawback	ROSCTL
1.	1281541 Dated 30.05.2024	Ladies Jeans Pant Of Cotton	7736.04	232.08	468.03	5791.97	173.75	350.41
2.		Girls frock of Cotton	39728.20	1191.85	2403.56	29736.56	892.10	1799
3.		Girls 3 pcs suit set of Cotton	795750.07	27851.25	38434.73	595221.05	20832.74	28749.18
4		Boys Jeans Pant of Cotton	3264.67	107.73	197.51	2452.42	80.92	148.36
5.		Girls Top Cotton	68196.17	1500.32	3341.61	51147.12	1125.24	2506.20
6.		Boys 2 PCS suit set of Cotton	629991.36	20789.71	38114.48	471233.54	15550.70	28509.63
7.		Girls Pants Of Cotton	5058.18	151.75	306.02	3783.52	113.51	228.90
8.		Boys Shirts Of Cotton	16096.09	386.31	973.81	12055.97	289.35	729.39
9.		Boys T-shirts Of Cotton	31988.86	984.00	1567.46	24311.53	747.84	1191.27
10.		Girls jeans of Cotton	65975.36	1979.26	3991.51	49481.52	1484.45	2993.64
Total:			16,63,785	55,174	89,799	12,45,215	41,291	67,206

5.1 In light of the DYCC reports and the Market enquiry report dated 18.06.2024 the declared FOB as well as the claimed export incentives are to be re-determined as under:

TABLE-V

Sl No.	Shipping Bill No. & Date	Description of goods	Declared			Re-determined		
			FOB (INR)	Drawback (INR)	ROSCTL (INR)	FOB	Drawback	ROSCTL
1.	1281541	Ladies Jeans Pant Of Cotton	7736.04	232.08	468.03	5791.97	98.46	275.11
2.		Girls frock of Cotton	39728.20	1191.85	2403.56	29736.56	862.36	1665.24
3.		Girls 3 pcs suit set of Cotton	795750.07	27851.25	38434.73	595221.05	20832.74	28749.18

4	Dated 30.05.2024	Boys Jeans Pant of Cotton	3264.67	107.73	197.51	2452.42	73.57	132.67
5.		Girls Top Cotton	68196.17	1500.32	3341.61	51147.12	1125.24	2506.20
6.		Boys 2 PCS suit set of Cotton	629991.36	20789.71	38114.48	471233.54	15550.70	28509.63
7.		Girls Pants Of Cotton	5058.18	151.75	306.02	3783.52	64.31	179.71
8.		Boys Shirts Of Cotton	16096.09	386.31	973.81	12055.97	289.35	729.39
9.		Boys T-shirts Of Cotton	31988.86	984.00	1567.46	24311.53	747.84	1191.27
10.		Girls jeans of Cotton	65975.36	1979.26	3991.51	49481.52	841.18	2350.37
Total:			16,63,785	55,174.26	89,798.72	12,45,215.16	40,485.71	66,288.77

5.2 It is thus seen that the exporter has attempted to claim undue export incentives which are summarised as under:

Table-VI

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess export benefits (in Rs.)
12,45,215	14,689	23,510	38,198

6. As can be seen from the table above, based on the report received by the DYCC, JNCH and market enquiry conducted on 18.06.2024, it appears that the goods declared by the exporter in the Shipping Bill No. 1281541 dated 30.05.2024 have been mis-declared in terms of their value, description and classification. The value of the goods have been re-determined based on the market survey report dated 18.06.2024. The export incentive such as drawback & RoSCTL are therefore to be re-determined with respect to the new redetermined FOB of the goods as mentioned in the table above. Hence the declared value i.e. Rs. 16,63,785/-appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of 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.

7. Re-determination of Valuation

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

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

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

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

RULE 6. Residual Method. –“Subject to the provisions of rule 3, where the value of the export goods cannot be determined under the provisions of rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and the general provisions of these rules provided that local market price of the export goods may not be the only basis for determining the value of export goods”.

As per the provisions of Rule 6 *ibid*, the assessable value of the goods is proposed to be re-determined under Rule 6 *ibid*, i.e. as per the residual method. Accordingly, Market survey was conducted by the officers of SIIB (Export) on 18.06.2024. 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 18.06.2024.

8. It can thus be seen that the goods are mis-declared in terms of their value, description and classification to avail undue export incentive and thereby the goods covered under shipping bill no. 1281541 dated 30.05.2024 are liable for confiscation under the provisions of Section 113(i), 113(ia), 113(ja) of the Customs Act, 1962.

9. Further, an alert was inserted against the exporter to withhold the export incentives of M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E) till further investigation.

10. In the meantime, on Exporter's request vide letter dated 21.06.2024, the goods were allowed to release provisionally for Export on 21.06.2024. Further, the exporter vide their letter dated 23.07.2024 has requested for taking goods Back to Town (Provisionally) due to inadvertently filing EGM against Shipping Bill No. 1281541 dated 30.05.2024. On exporter's request the goods allow provisionally for Back to Town on execution of bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee HCM No. 794 dated 01.07.2024 amounting to Rs. 50,000/- (Fifty thousand Only) **(RUD-V)**.

11. Further, a letter dated 21.06.2024, 30.10.2024 and 13.12.2024 was also sent to DC/CGST authorities to verify genuineness of the Exporter M/s Eazysmart Export Pvt Ltd. (GSTIN:08AAGCE9419E1ZJ). No reply has been received by this office. However, the GST status of the exporter was ascertained from the GST Portal and it was seen that the Effective date of GST registration of the exporter is 24.11.2022 and is still shown Active **(RUD-VI)**.

SUMMONS & STATEMENT

12. Further, in order to record the statement M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E), under section 108 of Customs Act, 1962 03 Summons have been issued vide letter dated 30.10.2024, 04.12.2024 and 19.12.2024 in the name of M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E) to appear before the office of SIIB(X), 4th floor, B-403, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. However, all the summons sent via speed post have not been delivered to the exporter and returned with postal remark that the 'Left'. **(RUD-VII)**

12.1 Further, on receipt of Summons CBIC-DIN- 20241278NT00008808D8 dated 19.12.2024, statement of Shri. Gabaji Mahadu Gunjal, authorised representative of M/s. Indo-Foreign (Agents) was recorded on 17.01.2025 **(RUDVIII)** wherein he interalia stated that the firm is engaged in the business of clearance and forwarding since very long time. the Shipping Bills No. 1281541 dated 30.05.2024, has been filed by M/s. Indo-Foreign (Agents) on behalf of M/s Eazysmart Export Pvt Ltd. and the goods being exported under the said Shipping Bill were 'RMG'; that they guide their exporters verbally to send us all necessary documents as per exporting commodity on their mail I'd and also ask whether they want to claim export benefits or not. After that they create checklist based on the documents submitted by the exporter. Thereafter they send the checklist to exporter for approval, after getting approval from exporter, they file Shipping Bill on behalf of exporter on ICEGATE; that they came in contact with the exporter through his friend who is a forwarding agent; they had taken the KYC details of the Company M/s Eazysmart Export Pvt Ltd.; that they did not physically verify the address of M/s Eazysmart Export Pvt Ltd. at the time of KYC before filing Shipping Bills; that they are not in contact with the exporter since long and hence are not aware about their present GST status; that they said that they conduct visit for physical verification of the premises/address of the exporter.

13. From the above, it appears that, the exporter has illegally claimed Drawback and RoSCTL by exporting goods at inflated price on the basis of

invoices. The re-determined FOB value of the said goods covered under the above mentioned Shipping Bill comes to Rs. 12,45,215.16/- as against the declared FOB value of Rs. 16,63,785/-. By inflating the FOB value and misdeclaring the goods, the exporter was attempting to claim Drawback of Rs. 55,174.26/- and RoSCTL of Rs. 89,798.72/- whereas they were eligible for Drawback of Rs. 40,485.71/-, and RoSCTL of Rs. 66,288.77/- respectively.

14. Past Exports: Further, on perusal of the past export data in respect of the subject exporter in ICES 1.5 system, the following shipping bills have been found wherein foreign remittance has not been received as per FEMA regulation. The details of the shipping bills are as under:-

Table-VII

Sr. No.	Shipping Bill No. & Date	Declared FOB Value (in Rs)	Drawback Claimed (in Rs)	RoSCTL claimed (in Rs)	IGST
1.	9514158 dated 30.04.2024	9,41,371	27300	44714	LUT
	Total:	9,41,371	27300	44714	

14.1 In view of above, no foreign remittance has been received in the above mentioned shipping bills as mandated under FEMA regulations, by the exporter in any of the past shipments. Further, as per Rule 18 (1) of the Customs and Central Excise Duties Drawback Rules, 2017, if an amount of drawback & Rosctl have been paid to an exporter but the sale proceeds in respect of such export goods has not been realized within the time allowed under the Foreign Exchange (FEMA), 1999, such drawback & Rosctl amount is recovered. Hence, the export incentives claimed by the exporter in all the Shipping Bills shall be demanded back alongwith applicable interest in terms of rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 in terms of Notification No. 76/2021-Cus(N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 and section 28AAA read with section 28AA of the Customs Act, 1962 and thus, the goods exported vide past shipping bill wherein foreign remittance have not been received as detailed at Table-VII having FOB of Rs. 9,41,371/-, though not available for confiscation, appears liable to be confiscated under Section 113(ja) & 113(ja) of the Customs Act 1962.

15. 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

Section 114AB. Penalty for obtaining instrument by fraud, etc.-

Where any person has obtained any instrument by fraud, collusion, willful misstatement or suppression of facts and such instrument has been utilised by such person or any other person for discharging duty, the person to whom the instrument was issued shall be liable for penalty not exceeding the face value of such instrument.

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

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

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

28AAA. Recovery of duties in certain cases.—(1) Where an instrument issued to a person has been obtained by him by means of — (a) collusion; or (b) wilful mis-statement; or (c) suppression of facts, for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), by such person or his agent or employee and such instrument is utilised under the provisions of this Act or the rules made or notifications issued thereunder, by a person other than the person to whom the instrument was issued, the duty relatable to such utilisation of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued: Provided that the action relating to recovery of duty under this section against the person to whom the instrument was issued shall be without prejudice to an action against the importer under section 28.

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

B. Customs and Central Excise Duties Drawback Rules, 2017

Rule 17: Repayment of erroneous or excess payment of drawback and interest. Where an amount of drawback and interest, if any, has been paid erroneously or the amount so paid is in excess of what the claimant is entitled to, the

claimant shall, on demand by a proper officer of Customs repay the amount so paid erroneously or in excess, as the case may be, and where the claimant fails to repay the amount it shall be recovered in the manner laid down in subsection (1) of section 142 of the Customs Act, 1962.

Rule 18: Recovery of amount of Drawback where export proceeds not realized.

– (1) Where an amount of drawback has been paid to an exporter or a person authorized by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such export goods have not been realized by or on behalf of the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, such drawback shall, except under circumstances or conditions specified in sub-rule(5), be recovered.

Foreign Trade (Development and Regulation) Act, 1992

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

Foreign Trade (Regulation) Rules, 1993

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

Customs Valuation (Determination of Value of Export Goods) Rules, 2007

(A) RULE 3 - Determination of the method of Valuation

- (1) Subject to rule 8, the value of export goods shall be the transaction value.
- (2) The transaction value shall be accepted even where the buyer and seller are related, provided that the relationship has not influenced the price.
- (3) If the value cannot be determined under the provisions of sub-rule (1) and sub-rule (4), the value shall be determined by proceeding sequentially through rules 4 to 6.

(B) RULE 4. Determination of export value by comparison. –

(1) “the value of the export goods shall be based on the transaction value of goods of like kind and quality exported at or about the same time to other buyers in the same destination country of importation or in its absence another destination country of importation adjusted in accordance with the provisions of sub-rule (2).

(2) In determining the value of export goods under sub-rule (1), the proper officer shall make such adjustments as appear to him reasonable, taking into consideration the relevant factors, including – (i) Difference in the dates of exportation,

- (ii) Difference in commercial levels and quantity levels,
 - (iii) Difference in composition, quality and design between the goods to be assessed and the goods with which they are being compared,
 - (iv) Difference in domestic freight and insurance charges depending on the place of exportation”.
- (C) RULE 5. Computed value method. – “If the value cannot be determined under Rule 4, it shall be based on a computed value, which shall include the following: -
- (a) cost of production, manufacture or processing of export goods;
 - (b) charges, if any, for the design or brand;
 - (c) an amount towards profit”.
- (D) 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”.
- (E) RULE 7. Declaration by the exporter.–“The exporter shall furnish a declaration relating to the value of export goods in the manner specified in this behalf”.
- (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 subrule (1)”.

Customs Brokers Licensing Regulations, 2018:

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

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

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

16.1 M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E) having its office at Office No 311, Sankalp Tower, Vaishali Nagar, Jaipur, Rajasthan, 302003 had filed 01 Shipping bill No. 1281541 Dated 30.05.2024 filed by Customs Broker M/s. INDO-FOREIGN (AGENTS) PVT. LTD for export of “RMG”. The

redetermined FOB value of the said goods covered under the above mentioned Shipping Bill comes to Rs. 12,45,215/- as against the declared FOB value of Rs.16,63,785/-. By inflating the FOB value, the exporter was attempting to claim Drawback of Rs. 55,174/- and RoSCTL of Rs. 89,799/- whereas they were eligible for Drawback of Rs. 40,486/- and RoSCTL of Rs. 66,289/- respectively. (as tabulated in Table-IV above).

16.2 As can be seen from the Table-V above, based on the market enquiry conducted on 18.06.2024 and the DYCC reports received, it appears that the goods declared by the exporter in the Shipping Bills No. 1281541 dated 30.05.2024 have been mis-declared in terms of their value, description and classification. 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 are re-determined with respect to the re-determined FOB as mentioned in the table-V above. It can thus be seen that the goods are misdeclared 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.

16.3 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.

16.4 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. 16,63,785/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 12,45,215/- only and hence higher Drawback & RoSCTL and other export incentives were claimed. Thus, it appeared that the said goods were attempted to be exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as exporter had furnished wrong declaration to the Custom Authorities.

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

16.6 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.

16.7 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.

16.8 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.

16.9 The value of the impugned goods is, therefore, proposed to be redetermined under the residual Rule 6 of CVR (Export) Rules, 2007. This rule stipulates that subject to the provisions of Rule 3, where the value of the export goods cannot be determined under the provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods have been re-determined as Rs. 12,45,215/- as per the market enquiry conducted of the subject goods.

16.10 It is cogent and clear that the exporter M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E) had mis-declared the impugned goods in terms of their value, description & classification and attempted to defraud the Government by claiming undue higher amount of Drawback, Rosctl and other export benefits and thereby acted in a manner which rendered the said goods under shipping bill no. 1281541 dated 30.05.2024 liable for confiscation in terms of the provisions of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.

- 17.** Further, for the past shipping bills in respect of M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E) was retrieved from the ICES 1.5 System wherein one shipping bill has been found wherein foreign remittance has not been received as per FEMA regulation. In the event of non –receipt of foreign remittance in the above shipping bills as mentioned Table-VII, the goods covered under the said shipping bills are liable for confiscation and claimed export incentive i.e. Drawback & Rosctl are liable to be demand back from the exporter in terms of Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017 in terms of Rule 18 of the Customs and Central Excise Duties Drawback

Rules, in terms of Notification No. 76/2021-Cus(N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 and section 28AAA read with section 28AA of the Customs Act, 1962.

18. With respect to the exporter M/s Eazysmart Export Pvt Ltd (IECAAGCE9419E), the GST status of the exporter was ascertained from the GST Portal and it was seen that the GST registration of the exporter is Active. Further, 03 summons dated 30.10.2024, 04.12.2024 and 19.12.2024 were issued to exporter to appear before the office of SIIB(X), 4th floor, B-403, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. However, all the summons sent via speed post have not been delivered to the exporter and returned with postal remark that the 'Left'. It is observed that the letters were sent on address given in the IEC. If there was any change of address they should have informed the Department so that any communication can be served to them on that address. Considering the scenario, there is no option but to proceed with the investigation proceedings in terms of merit of the case. In view of above, it appears that the exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them. Hence, the exporter M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962. Also, the Exporter M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value of the impugned goods in case of live Shipping Bill. Further, the exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with malafide intent to avail undue/excess export benefits in form of Drawback, RoDTEP and other export benefits. Therefore, the exporter also liable for penalty u/s 114AA of Customs Act, 1962 for this intentional mis-declaration.

19. The exporter M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E) has exported one Shipment in the past wherein they have claimed Drawback and ROSCTL knowing fully well that the remittance in all these shipping Bills will not be received, since they were anyways operating merely to defraud the government by claiming export incentives till the time they were apprehended. Once, their shipment was brought under investigation, they chose to close their operation and vanish. As they have attempted to obtain instrument i.e. ROSCTL by fraud and suppression of facts, hence the exporter M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E), is also liable for penalty under section 114AB of the Customs Act, 1962.

20. The Custom Broker M/s. Indo Foreign (Agents) Pvt. Ltd. has failed to ascertain the veracity and genuineness of the export firm M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), Identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, as stated by the CB, they have merely taken copies of the IEC and GST registration from the exporter and started filing Shipping Bills on their behalf.

The CB has to verify the antecedents of the exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. Had the CB confirmed the veracity and genuineness of the exporter through their own independent and reliable sources, he could have easily known that the exporter and their supply chain is dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

21. Now, M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E) having its office at Office No 311, Sankalp Tower, Vaishali Nagar, Jaipur, Rajasthan, 302003, are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, NhavaSheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i. The declared FOB value of Rs. 16,63,785/- covered under the Shipping Bill no. 1281541 dated 30.05.2024 should be rejected and re-determined to Rs. 12,45,215/- 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. 1281541 dated 30.05.2024 having total declared FOB value of Rs. 16,63,785/- which appear to be mis-declared in terms of value, quantity and classification, 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. 55,174/- and RoSCTL of Rs. 89,799/- covered under shipping bill no. 1281541 dated 30.05.2024 should not be rejected on account of release of goods for Back to Town.
- iv. The goods value at Rs. 9,41,371/- for the past export covered under shipping bill as mentioned in Table-VII on account of non-receipt of foreign remittance should not be confiscated under the provisions of Section 113(ia) & 113(ja) of the Customs Act, 1962.
- v. The Drawback amount of Rs. 27,300/- claimed in the past shipping bill as mentioned at Table-VII above should not be recovered alongwith interest on account of the non-receipt of foreign remittance and should not be demanded from the exporter along with applicable interest under Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017 read with section 28AA of the Customs Act, 1962.
- vi. The amount of RoSCTL amount of Rs. 44,714/- claimed in the past shipping bill as mentioned at Table-VII above should not be recovered on account of the non-receipt of foreign remittance and should not be demanded from the exporter along with applicable interest in terms of

Notification No. 76/2021-Cus(N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 and section 28AAA read with section 28AA of the Customs Act, 1962.

- vii. Penalty should not be imposed upon the exporter M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E) under Section 114(iii) and 114AA of the Customs Act, 1962.
- viii. Penalty should not be imposed upon the exporter M/s Eazysmart Export Pvt Ltd (IECAAGCE9419E) under Section 114AC of the Customs Act, 1962.
- ix. Penalty should not be imposed upon the exporter M/s Eazysmart Export Pvt Ltd (IEC-AAGCE9419E) under Section 114AB of the Customs Act, 1962 on account for obtaining instrument by fraud etc. in past shipping bills.
- x. The bond should not be enforced and Bank Guarantee of Rs. 50,000/- HCM No. 794 dated 01.07.2024 (Rupees Fifty Thousand Only) at the time of provisional release of the goods for Back to Town, should not be appropriated against export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

21.1 Now, M/s. Indo Foreign (Agents) Pvt. Ltd, having address at 20, Mullick Street, Kolkata-700007 are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, NhavaSheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why penalty should not be imposed upon them under Section 114(iii) and 114AA of the Customs Act, 1962.

22. The aforesaid noticee is to submit their written reply within 30 days before the adjudicating authority. In their reply, they should clearly state whether they wish to be heard in person or not. In case no such request is made or they do not appear before the adjudicating authority on the date and time fixed, without any sufficient cause, the case will be decided ex-parte on the basis of available records without any further reference to them.

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

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

25. The Department reserves its right to add, amend, modify, etc. this notice based on any fresh facts or evidence which may come to the notice of the Department after issue of this notice but prior to adjudication thereof.

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

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

(RAGHU KIRAN B.)

Additional Commissioner of Customs,
CEAC, NS-II, JNCH

To,

1. M/S Eazysmart Export Pvt Ltd,
No 311, Sankalp Tower, Vaishali Nagar,
Jaipur, Rajasthan, 302003
2. M/s. Indo Foreign (Agents) Pvt. Ltd,
20, Mullick Street, Kolkata-
700007

Copy to:

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

Annexure –A

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping bills No.1281541 dated 30.05.2024
RUD-II	Panchanama dated 30.05.2024
RUD-III	DYCC Test Reports
RUD-IV	Copy of market enquiry dated on 18.06.2024
RUD-V	Provisional Release for Back to Town
RUD-VI	Letters dated 21.06.2024, 30.10.2024 and 13.12.2024 to jurisdictional DC/CGST Commissionerate to verify genuineness of the Exporter M/s Eazysmart Export Pvt Ltd.
RUD-VII	Copy of Summons dated 30.10.2024, 04.12.2024 and 19.12.2024 issued to the exporter M/s Eazysmart Export Pvt
RUD-VIII	Copy of statement of Shri. Gabaji Mahadu Gunjal, authorised representative of M/s. Indo-Foreign (Agents) was recorded on 17.01.2025

INDO-FOREIGN (AGENTS) PVT LTD

Indian Customs EDI System - Exports (ICES / E)

Shipping Bill For Export

Custom : INNSA1

Printed on: 06/05/2024 11:10:55

Job: 264 Date: 29/05/2024 SB No: 1281541 Date: 30/05/2024

State Of Origin: RAJASTHAN

Exporter's Name

IEC No : AAGCE9419E(0) Type : MERCHANT PAN : AAGCE9419E
EAZYSMART EXPORT PRIVATE LIMITED
 OFFICE NO 311, SANKALP TOWER, VAISH
 KANAKPURA,
 JAIPUR, 302003 RAJASTHAN
 GST No : GSN - 08AAGCE9419E1ZJ

Consignee's
Name

HAFIDH ALI ABRAHIMAN
 P.O. BOX 2456
 Kwa Mchina Mwanzo Street, Zanzibar, Tanzania.
 TANZANIA

Port of Loading (INNSA1) : Nhava Sheva Sea
 Final Desitination Country (TZ) : TANZANIA
 Final Desitination Port : ZANZIBAR
 (TZZNZ)
 Port of Discharge (TZZNZ) : ZANZIBAR
 Country of Discharge (TZ) : TANZANIA

No of Packages : **9 PKG**
 Net Weight : 620.000 KGS
 Gross Weight : 630.000 KGS

No of Containers :
 Nature of Cargo : C

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

Forex Bank Account : 0
 Authorised Dealer Code : C000656
 I.F.S. Code No :
 Drawback Account No :
 ST/Excise Regn :

Rotation No :
 FOB Value (Rs.) : 1663785.00
 RODTEP Amount: 0.00
 Drawback : 55174.26
 Amount
 ROSCTL Amount : 89798.72

Invoice Details Serial No : 1
 Invoice Value (USD) : 20130.49 (Rs. 1663785.00)
 FOB Value (USD) : 20130.49 (Rs. 1663785.00)
 Nature of Contract : FOB
 Invoice No : EXPL/03/24-25 Date : 29/05/2024

Drawback Amount(Rs) : 55174.26
 Nature of Payment : DA (180 Days)
 Exporter Contract No :
 Exchange Rate : USD 1 = Rs 82.65

Insurance
 Freight
 Discount
 Commission
 Other Deduction
 Packing Charges

Buyer's Name

RHINE MULTY TRADING LLC
 AL JAWAHARA BUILDING 1ST FLOOR OFFICE
 NUMBER 101 KHALID BIN WALEED STREET BUR DUBAI
 PO BOX 64812

Sl.No	RITC Code	Item Description	Rate	Per	Unit	Total Value(FC)	FOB Value(INR)	Reward
	Quantity	Unit				Declared PMV(INR)	Accepted PMV(INR)	
	Scheme Description							
	Manufacturer Details							
#Pkg	Transit Country	District	HAWB No			IGST Pymt Tax Value(INR)	Tax Amount(INR)	End Use
1	62046110	LADIES JEANS PANT OF COTTON				93.60	7736.04	YES
12	NOS		7.8	Per 1	NOS	709.14	8509.64	
#	DRAWBACK,AND ROSCTL	JAIPUR				LUT@0.00 %	0.00	0.00 GNX100
2	62044290	GIRLS FROCK OF COTTON				480.68	39728.20	YES
61	NOS		7.88	Per 1	NOS	716.41	43701.02	
#	DRAWBACK,AND ROSCTL	JAIPUR				LUT@0.00 %	0.00	0.00 GNX100
3	62041919	GIRLS 3 PCS SUIT SET OF BLENDED				9627.95	795750.07	YES
1205	NOS		7.99	Per 1	NOS	726.41	875325.08	
#	DRAWBACK,AND ROSCTL	JAIPUR				LUT@0.00 %	0.00	0.00 GNX100
4	62034290	BOYS JEANS PANT OF COTTON				39.50	3264.67	YES
5	NOS		7.9	Per 1	NOS	718.23	3591.14	
#	DRAWBACK,AND ROSCTL							

INDO-FOREIGN (AGENTS) PVT LTD

Custom : INNSA1

Indian Customs EDI System - Exports (ICES / E)

Shipping Bill For Export

Printed on: 06/05/2024 11:10:55

Job: 264 Date: 29/05/2024 SB No: 1281541 Date: 30/05/2024

State Of Origin: RAJASTHAN

#	JAIPUR	LUT@0.00 %	0.00	0.00 GNX100
5	62111200 GIRLS TOP OF COTTON			60
108	NOS 7.64	Per 1	NOS	825.12 68196.17 YES
	DRAWBACK,AND ROSCTL		694.59	75015.79
#	JAIPUR	LUT@0.00 %	0.00	0.00 GNX100
6	62031990 BOYS 2 PCS SUIT SET OF COTTON			60
960	NOS 7.94	Per 1	NOS	7622.40 629991.36 YES
	DRAWBACK,AND ROSCTL		721.87	692990.50
#	JAIPUR	LUT@0.00 %	0.00	0.00 GNX100
7	62046110 GIRLS PANTS OF COTTON			60
8	NOS 7.65	Per 1	NOS	61.20 5058.18 YES
	DRAWBACK,AND ROSCTL		695.50	5564.00
#	JAIPUR	LUT@0.00 %	0.00	0.00 GNX100
8	62059090 BOYS SHIRTS OF COTTON			60
25	NOS 7.79	Per 1	NOS	194.75 16096.09 YES
	DRAWBACK,AND ROSCTL		708.23	17705.70
#	JAIPUR	LUT@0.00 %	0.00	0.00 GNX100
9	61099090 BOYS T-SHIRTS OF COTTON			60
82	NOS 4.72	Per 1	NOS	387.04 31988.86 YES
	DRAWBACK,AND ROSCTL		429.12	35187.75
#	JAIPUR	LUT@0.00 %	0.00	0.00 GNX100
10	62046110 GIRLS JEANS OF COTTON			60
103	NOS 7.75	Per 1	NOS	798.25 65975.36 YES
	DRAWBACK,AND ROSCTL		704.59	72572.90
#	JAIPUR	LUT@0.00 %	0.00	0.00 GNX100
Total Tax Amount			0.00	Total FOB 1663785.00
Total GST Amount			0.00	Total PMV 1830163.52

Drawback Details

Inv SIno	Item SIno	Drawback No	Custom Rate	Drawback Rate	Custom Special Rate	Drawback Special Rate	Drawback Quantity	Drawback Amount
1	1	62040301B	3	48.6/PCS			12 PCS	232.08
1	2	62040301B	3	48.6/PCS			61 PCS	1191.85
1	3	62040102B	3.5	65.9/PCS			1205 PCS	27851.25
1	4	62030301B	3.3	36.1/PCS			5 PCS	107.73
1	5	62110201B	2.2	28.9/PCS			108 PCS	1500.32
1	6	62030101B	3.3	90/PCS			960 PCS	20789.71
1	7	62040301B	3	48.6/PCS			8 PCS	151.75
1	8	620501B	2.4	26.3/PCS			25 PCS	386.31
1	9	610901B	3.1	12/PCS			82 PCS	984.00
1	10	62040301B	3	48.6/PCS			103 PCS	1979.26
								55174.26

ROSCTL Details

Inv SIno	Item SIno	ROSCTL No	State Levy Duty	State Levy Rate	Central Levy Duty	Central Levy Rate	Drawback Quantity	State Levy Amount	Central Levy Amount	ROSCTL Amount
1	1	62040301B	3.6	37.4/PCS	2.45	25.5/PCS	12 PCS	278.50	189.53	468.03
1	2	62040301B	3.6	37.4/PCS	2.45	25.5/PCS	61 PCS	1430.22	973.34	2403.56
1	3	62040102B	2.78	57/PCS	2.05	42.1/PCS	1205 PCS	22121.85	16312.88	38434.73
1	4	62030301B	3.6	37.4/PCS	2.45	25.5/PCS	5 PCS	117.53	79.98	197.51
1	5	62110201B	2.9	24.4/PCS	2		108 PCS	1977.69	1363.92	3341.61
1	6	62030101B	3.6	105.7/PCS	2.45	71.9/PCS	960 PCS	22679.69	15434.79	38114.48
1	7	62040301B	3.6	37.4/PCS	2.45	25.5/PCS	8 PCS	182.09	123.93	306.02
1	8	620501B	3.6	37.4/PCS	2.45	25.5/PCS	25 PCS	579.46	394.35	973.81

INDO-FOREIGN (AGENTS) PVT LTD

Indian Customs EDI System - Exports (ICES / E)

Shipping Bill For Export

Custom : INNSA1

Printed on: 06/05/2024 11:10:55

Job: 264 Date: 29/05/2024 SB No: 1281541 Date: 30/05/2024

State Of Origin: RAJASTHAN

1	9	610901B	2.9	13.8/PCS	2	82 PCS	927.68	639.78	1567.46
1	10	62040301B	3.6	37.4/PCS	2.45	25.5/PCS	103 PCS	2375.11	1616.40

89798.72

Package Details

Package From	Package To	Type	Package From	Package To	Type	Package From	Package To	Type	Package From	Package To	Type
01	09	PKG									

Info Details

Inv SINO	Item SINO	SQC	Quantity	RODTEP Claim Rate	RODTEP Amount	GST Amount	CCS Amount	District Name State Name	Trade Type	Info Code
1	1		12 NOS	RODTEPN				0102 JAIPUR 08 RAJASTHAN	NCPTI	
1	2		61 NOS	RODTEPN				0102 JAIPUR 08 RAJASTHAN	NCPTI	
1	3		1205 NOS	RODTEPN				0102 JAIPUR 08 RAJASTHAN	NCPTI	
1	4		5 NOS	RODTEPN				0102 JAIPUR 08 RAJASTHAN	NCPTI	
1	5		108 NOS	RODTEPN				0102 JAIPUR 08 RAJASTHAN	NCPTI	
1	6		960 NOS	RODTEPN				0102 JAIPUR 08 RAJASTHAN	NCPTI	
1	7		8 NOS	RODTEPN				0102 JAIPUR 08 RAJASTHAN	NCPTI	
1	8		25 NOS	RODTEPN				0102 JAIPUR 08 RAJASTHAN	NCPTI	
1	9		82 NOS	RODTEPN				0102 JAIPUR 08 RAJASTHAN	NCPTI	
1	10		103 NOS	RODTEPN				0102 JAIPUR 08 RAJASTHAN	NCPTI	

Supporting Document Details

Inv Item	IRN DRN	Doc Type	Place of Issue	Issue Date	Expiry Date	Issuing Party Beneficiary Party
1	2024053000028301	380000	TANZANIA	29/05/2024		EAZYSMART EXPORT PRIVATE LIMITED
1	EXPL/03/24-25	Commercial invoice				HAFIDH ALI ABRAHIMAN
1	2024053000028302	271000	TANZANIA	29/05/2024		EAZYSMART EXPORT PRIVATE LIMITED
1	EXPL/03/24-25	Packing list				HAFIDH ALI ABRAHIMAN
1	2024053000028303	022CO1	TANZANIA	29/05/2024		EAZYSMART EXPORT PRIVATE LIMITED
1	2024053000010384	Self-Declaration on Customs Cases				HAFIDH ALI ABRAHIMAN

Following is the list of document attached

Invoice	Item	Agency	Document Name
-	-		Invoice
-	-		Packing List
Factory Stuffing NO	Sample Accompanied NO	Vessel Name & Voyes	Rotation No & Date

I/We declare that particulars given here true and correct.

I/We undertake to abide by the provisions of Foreign Exchange Management Act.1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from india.

I/We declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State Levies under any other mechanism and I am eligible for the rebate claimed for. Further, declare that an Internal Complaints Committee (ICC), where applicable, in pursuance of the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013 has been constituted.

Signature of Exporter/CHA with Date

COMMERCIAL INVOICE					
Exporter REDG. OFFICE EZYSMART EXPORT PRIVATE LIMITED OFFICE NO 311, SANKALP TOWER, VAISHALI NAGAR, JAIPUR, RAJASTHAN, 302003		Invoice No EXPL/03/24-25 DT : 29.05.2024 GST NO:- 08AAGCE9419E1ZJ <u>Buyer if other than consignee</u> 1) RHINE MULTY TRADING LLC AL JAWAHARA BUILDING 1ST FLOOR OFFICE NUMBER 101 KHALID BIN WALEED STREET BUR DUBAI P O Box Number 64812 AL SIDRA GLOBAL FZCO FZA BUILDING A2, DUBAI SILICON		Exporter's IEC:- AAGCE9419E PAN :- AAGCE9419E ARN :	
Consignee HAFIDH ALI ABRAHIMAN P.O. BOX 2456 ZANZIBAR TANZANIA		Country of Final Destination TANZANIA Country of Origin of Goods INDIA		Terms Of Delivery Of Goods : FOB Terms Of Payment: DA 180	
Vessel/Flight No. Port of Discharge ZANZIBAR Marks & Nos./ Container No.		Port of Loading JNPT Final Destination TANZANIA		Pre-Carriage by: BY SEA	
		HS CODE	Quantity	Unit Price In U.S.\$	TOTAL FOB US\$
A.D.L. 219 TO 227 1 LADIES JEANS PANT OF COTTON 2 GIRLS FROCK OF COTTON 3 GIRLS 3 PCS SUIT SET OF BLENDED 4 BOYS JEANS PANT OF COTTON 5 GIRLS TOP OF COTTON 6 BOYS 2 PCS SUIT SET OF COTTON 7 GIRLS PANTS OF COTTON 8 BOYS SHIRTS OF COTTON 9 BOYS T-SHIRTS OF COTTON 10 GIRLS JEANS OF COTTON		62046110 62044290 62041919 62034290 62111200 62031990 62046110 62059090 61099090 62046110	12 NOS 61 NOS 1205 ✓ NOS 5 ✓ NOS 108 ✓ NOS 960 ✓ NOS 8 NOS 25 NOS 82 ✓ NOS 103 ✓ NOS	7.80 7.88 7.99 7.90 7.64 7.94 7.65 7.79 4.72 7.75	93.60 480.68 9,627.95 39.50 825.12 7,622.40 61.20 194.75 387.04 798.25
TOTAL NO. OF PKGS. : 09 PACKAGES ONLY TOTAL GR.WT.630.00 KGS TOTAL NT.WT.620.00 KGS				Total	20,130.49
AMOUNT (in Words)		TOTAL FOB U.S. DOLLARS- TWENTY THOUSAND ONE HUNDRED THIRTY ONLY.			
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct. "SUPPLY MEANT FOR EXPORT UNDER LUT WITHOUT PAYMENT OF IGST" Export under - RoDTEP Scheme "We intend to claim rewards under Remission of Duties or Taxes on Export products (RoDTEP)"			EZYSMART EXPORT PRIVATE LIMITED  DIRECTOR		

Y-1


P2 
T.B.24


EPP

21/6/24

DETAILED PACKING LIST		
ANNEXURE TO EXPL/03/24-25		
CTN NO	DESCRIPTION	PCS
219	BOYS 2 PCS SUIT SET OF COTTON	480
220	BOYS 2 PCS SUIT SET OF COTTON	480
221	BOYS SHIRTS OF COTTON	25
	BOYS T-SHIRTS OF COTTON	82
	BOYS JEANS PANT OF COTTON	5
	GIRLS TOP OF COTTON	108
	GIRLS JEANS OF COTTON	103
222	LADIES JEANS PANT OF COTTON	12
	GIRLS PANTS OF COTTON	8
	GIRLS FROCK OF COTTON	61
223	GIRLS 3 PCS SUIT SET OF BLENDED	241
224	GIRLS 3 PCS SUIT SET OF BLENDED	241
225	GIRLS 3 PCS SUIT SET OF BLENDED	241
226	GIRLS 3 PCS SUIT SET OF BLENDED	241
227	GIRLS 3 PCS SUIT SET OF BLENDED	241
TOTAL NO. OF PKGS. : 09 PACKAGES ONLY		
TOTAL GR.WT.630.00 KGS		
TOTAL NT.WT.620.00 KGS		
MARKA : A.D.L.		

EAZYSMART EXPORT PRIVATE LIMITED



DIRECTOR

P.1


7/6/24

P2


7.6.24

C3


7/6/24



Panchanama dated 07.06.2024 drawn at JWR (X) CFS, in respect of Examination of goods covered under S/B Nos. 1281541 dated 30.05.2024 pertaining to M/s EAZYSMART EXPORT PVT LTD (IEC-AAGCE9419E)

	Pancha 1	Pancha 2
Name	Navnath bhau Date	Kishor ramchandra Parhad
Date of Birth	15.02.1989	1989
Occupation	Private Company	Private Company
Type of ID card	Aadhar card	Aadhar Card
ID card number	6078 5469 2321	4697 0706 3039
Address	S/o Bhau date , Pemdara, Pune, Maharashtra-412410	NIL-4 Bulding no. 4 Room No. 6 Ashtivinayak Society , Sector 15, Nerul navi Mumbai, Nerul Node-III Thane Maharashtra-400 706

We, the above-mentioned panchas, on being called upon by one person who introduced himself as Vikram Meena, Intelligence Officer (IO), SIIB(X), JNCH by showing us his Govt. Identity card, presented ourselves at JWR (X) CFS, on 07.06.2024 B at 11.30 Hrs. Further, the said officer introduced us to Shri Ravi Kumar Gupta, Senior Intelligence Officer (SIO), SIIB(X), JNCH by showing us his Govt. Identity card. The said officers introduced us to Gabaji M. Gunjal , G card holder (Card No. 2114/2021) of CHA firm INDO-FOREIGN (AGENTS) PVT LTD & Chetan Rohokale Authorised Representative of exporter M/s EAZYSMART EXPORT PVT LTD (IEC-AAGCE9419E) . The officer explained to us that the exporter M/s EAZYSMART EXPORT PVT LTD having the address: OFFICE NO. 311, SANKALP TOWER , VAISH KANAKPURA, JAIPUR -302003 RAJASTHAN has filed Shipping Bill No. 1281541 Dated 30.05.2024 through CHA firm INDO-FOREIGN (AGENTS) PVT LTD for export of their consignment under the said shipping bill.

The said cargo was kept on hold for detailed examination vide Hold letter No. 43/2024-25/SIIB(X) dated 06.06.2024 issued vide F.No. CUS/SIIB/MISC/420/2024-SIIB(E)

Further, the officers informed us that export consignment against said Shipping Bill No. 1281541 DATED 30.05.2024 having details as per Table-A has been ordered for detailed examination by SIIB(X), JNCH by Competent Authority. The said cargo was destined to ZANZIBAR TANZANIA.

Table-A

Sr .N o.	SB No./Date	Description of goods	RITC	Quantity	Rate (in INR)	FOB (in Rupees)	Drawback (in rupees)	ROSC TL	IGST amount
1.	1281541 DATED 30.05.2024	Ladies Jeans Pant Of Cotton	62046110	12	644.67	7736.04	232.08	468.03	Under LUT
2		Girls frock of Cotton	62044290	61	651.28	39728.20	1191.85	2403.56	
3		Girls 3 pcs suit set of Cotton	62041919	1205	660.37	795750.07	27851.25	38434.73	
4		Boys Jeans Pant of Cotton	62034290	5	652.93	3264.67	107.73	197.51	
5		Girls Top Cotton	62111200	108	631.44	68196.17	1500.32	3341.61	
6		Boys 2 PCS suit set of Cotton	62031990	960	656.24	629991.36	20789.71	38114.48	
7		Girls Pants Of Cotton	62046110	8	632.27	5058.18	151.75	306.02	
8		Boys Shirts Of	6205909	25	643.84	16096.09	386.31	973.81	

P1 12/6/24

P2 7.6.24

CHA 12/6/24

Export 12/6/24

	Cotton	0				984.00	1567.4	
9	Boys T-shirts Of Cotton	6109909	82	390.10	31988.86		6	
	Cotton	0				1979.26	3991.5	
1	Girls jeans of Cotton	6204611	103	640.53	65975.36		1	
0		0						
TOTAL			TOTAL 2569 Packed in 09 cartons (from 219 to 227)					

We the panchas along with Custom Broker & Exporter and the aforesaid officers visited in front of Export Shed no. I-22 of JWR (X) CFS , where the Container of the goods covered under shipping bill no 1281541 Dated 30.05.2024 was parked for de-stuffing of JWR CFS.

Further, we were shown the copy of the said Hold letter, Shipping Bill, packing list, Export invoice. We put our dated signature on the above-said documents as a token of having seen the same.

Further, the examination procedure started of the goods covered under shipping bill no. 1281541 Dated 30.05.2024 stuffed in Container No. CMAU9491234 having Customs Bottle Seal no. 4563361 and Shipping line Bottle Seal No. R6339271. The said Bottle seal was cut in our presence. Thereafter the container was de-stuffed. 09 cartons covered under S/B no. 1281541 Dated 30.05.2024 belonging to the exporter were de-stuffed in the export shed I-20. Thereafter all the cartons of above said goods as per table-A were examined one by one. The quantity and physical description of the goods were found as per declaration in the shipping bills.

During the examination officers observed that the composition of the goods (Garments) & Valuation can be ascertained only after testing by DYCC, JNCH & Market enquiry. Therefore representative samples, in triplicate, were drawn from the said shipping bill as per the goods found therein as mentioned in the Table - B below:-

Table-B

Sample No.	SB No./Date	Description of goods	Cartons No. from which sample was drawn
1	1281541 DATED 30.05.2024	Ladies Jeans Pant Of Cotton	222
2		Girls frock of Cotton	222
3		Girls 3 pcs suit set of Cotton	226
4		Boys Jeans Pant of Cotton	221
5		Girls Top Cotton	221
6		Boys 2 PCS suit set of Cotton	219
7		Girls Pants Of Cotton	222
8		Boys Shirts Of Cotton	221
9		Boys T-shirts Of Cotton	221
10		Girls jeans of Cotton	221

All the representative samples were thereafter sealed in green colour envelopes and we have put our dated signature on the same. The exporter has requested not to stuff the goods of Shipping Bill no. 1281541 Dated 30.05.2024 in the Container. The same

P1
7/6/24

P2
7.6.24

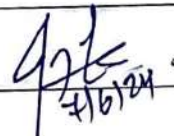
CHA
7/6/24

EXPORTER
7/6/24

request was considered by the officer of SIIB(X). Thereafter the examined goods were repacked and handed over to the CFS authorities for safe custody.

The Panchanama which started at 11.30 Hrs on 07.06.2024 concluded at 13.00 Hrs on the same day and at the same place without any untoward incident. The entire Panchanama was conducted in a peaceful and systematic manner and no damage to any movable and immovable property as well as the goods was caused during the course of the Panchanama. Nothing was taken over by the said Customs officers except for the sealed samples mentioned above. Also, no religious or cultural sentiments were hurt during the course of the Panchnama. No damage was done to the cargo.

We, the panchas have read over the said proceedings of Panchnama running into 01 to 03 pages which is typed and printed in the office of Sarveshwar CFS. The Panchnama has been read over to us in Hindi & English as well and therefore, we find it to be correctly recorded and typed as per our say

Sr. No.	Name	Signature
1	Pancha-I Navnath bhau Date	
2	Pancha-II Kishor ramchandra Parhad	
3	Chetan Rohokale Authorised Representative of exporter M/s EAZYSMART EXPORT PVT LTD (IEC- AAGCE9419E)	
4	Gabaji M. Gunjal , G card holder of CHA firm INDO-FOREIGN (AGENTS) PVT LTD	

Drawn and typed by me at the office of JWR (X) CFS.

(as per panchas say):

Vikram meena
07.06.2024

Vikram Meena

IO/SIIB(X)/JNCH

In Presence of


7/6/24
Ravi Kumar Gupta

SIO/SIIB(X)/JNCH



सत्यमेव जयते

भारतसरकार/ Government of India
वित्तमंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs NS-II
जवाहरलालनेहरूस्टमहाउस, न्हावाशेवा,
जिला- रायगढ़, महाराष्ट्र - 400 707

Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707



F.No. CUS/SIIB/MISC/420/2024- SIIB(E)-F CELL

Date: 20.06.2024

To,

The Chemical Examiner Grade -I (Incharge)
O/o Joint Director, JNCH Lab,
Nhava Sheva, Tal-Uran,
Dist: Raigad

Subject: Testing of Samples pertaining to Shipping Bill no: 1281541 Dated 30.05.2024 filed by M/s EAZYSMART EXPORT PVT LTD (IEC-AAGCE9419E) reg.

Please find enclosed herewith (01) sealed envelope of sample of below mentioned goods from the consignment pertaining to Shipping Bill no: 1281541 Dated 30.05.2024

Sr.No	Shipping Bill & Date	Declared description	No. of RSS
6	1281541 Dated 30.05.2024	Boys 2 PCS suit set of Cotton	01

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

- Detailed analysis of composition
- Nature of sample

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

Yours faithfully,

(Sudhir D Jadhav)
Superintendent of Customs,
SIIB(X)/JNCH

Encl- As above

Lab NO 488/SIIB(X)

20/6/24

6/B - 1281541 dt 30/05/24

Report :-

Received two sets of readymade textile article, Each set is consisting of one half Pant & Shirt respectively.

Each of the two sets of sample is made of dyed & printed knitted fabric, wholly composed of Cotton.

Net weight of the received (two sets) sample = 85.8 gm.
& 74.9 gm respectively.

Sealed remnant returned.

D. Paul
16/07/24

DEEPSHIKHA PAUL
CHEMICAL ASSISTANT

Dr. Purnima Mishra
रसायन परीक्षक-1 / Chemical Examiner: Grade-1
जवाहरलाल नेहरू रसायन विज्ञान प्रयोगशाला
Jawaharlal Nehru Chemical & Metallurgical Laboratory
नया शेवा / Nhava Sheva

Do MM, CA
20/06/24
Prefi, CA
20/06/24

 सत्यमेव जयते	भारतसरकार/ Government of India वित्तमंत्रालय / Ministry of Finance आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय Office of Commissioner of Customs NS-II जवाहरलालनेहरूस्टमहाउस, न्हावाशेवा, जिला- रायगढ़, महाराष्ट्र - 400 707 Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra - 400 707	
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F.No. CUS/SIIB/MISC/420/2024- SIIB(E)- F CELL

Date: 20.06.2024

To,

The Chemical Examiner Grade -I (Incharge)
 O/o Joint Director, JNCH Lab,
 Nhava Sheva, Tal-Uran,
 Dist: Raigad

Subject: Testing of Samples pertaining to Shipping Bill no: 1281541 Dated 30.05.2024 filed by M/s EAZYSMART EXPORT PVT LTD (IEC-AAGCE9419E) reg.

Please find enclosed herewith (01) sealed envelope of sample of below mentioned goods from the consignment pertaining to Shipping Bill no: 1281541 Dated 30.05.2024

Sr.No	Shipping Bill & Date	Declared description	No. of RSS
8	1281541 Dated 30.05.2024	Boys Shirts of Cotton	01

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

- Detailed analysis of composition
- Nature of sample

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

Yours faithfully,

(Sudhir D Jadhav)
 Superintendent of Customs,
 SIIB(X)/JNCH

Encl- As above

Lab NO 489/SIIB/CX

20/6/24

S/B No. 1281541 dated: 30.05.2024

Report:

The sample as received is in the form of printed woven readymade garment article (Half sleeved shirt) with plastic buttons on front side. It is wholly composed of filament yarns of polyester.

Total wt. of sample=149.0g

Wt. of plastic buttons=1.3g

GSM of base fabric= 155.7

Sealed remnant returned.

1
Preeti
12/06/2024

Mrs. PREETI BATHAM
Chemical Assistant

12/06/2024
रसायन परीक्षक / Chemical Examiner Grade-1
जवाहरलाल नेहरू कस्टम हाउस भवन, नयाँ दिल्ली
Jawaharlal Nehru Custom House Laboratory
नयाँ दिल्ली / Anaya Sheva

 सत्यमेव जयते	भारतसरकार/ Government of India वित्तमंत्रालय / Ministry of Finance आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय Office of Commissioner of Customs NS-II जवाहरलालनेहरूकस्टमहाउस, न्हावशेवा, जिला- रायगढ़, महाराष्ट्र - 400 707 Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra - 400 707	
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F.No. CUS/SIIB/MISC/420/2024- SIIB(E)- F CELL

Date: 20.06.2024

To,

The Chemical Examiner Grade -I (Incharge)
O/o Joint Director, JNCH Lab,
Nhava Sheva, Tal-Uran,
Dist: Raigad

Subject: Testing of Samples pertaining to Shipping Bill no: 1281541 Dated 30.05.2024 filed by M/s EAZYSMART EXPORT PVT LTD (IEC-AAGCE9419E) reg.

Please find enclosed herewith (01) sealed envelope of sample of below mentioned goods from the consignment pertaining to Shipping Bill no: 1281541 Dated 30.05.2024

Sr.No	Shipping Bill & Date	Declared description	No. of RSS
9	1281541 Dated 30.05.2024	Boys T-shirts Of Cotton	01

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

- Detailed analysis of composition
- Nature of sample

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

Yours faithfully,

(Sudhir D Jadhav)
Superintendent of Customs,
SIIB(X)/JNCH

Encl- As above

Lab No 490 / SIIB / (X)

20/6/24

Date: 30.05.24

SB No: 1281541

Report: The sample as received is in the form of readymade textile article (T Shirt), printed/pasted on front side as WSTAO, stitched with a small pocket on right side. It is made of dyed knitted fabric composed of Polyester filament yarns, viscose and elastomeric yarns. Pocket material is made of dyed woven fabric composed of cotton.

Net weight of the sample= 178.0g

Weight of knitted fabric= 168.1g

Percentage of Polyester= 58.7%

Percentage of Viscose= 30.2%

Percentage of elastomeric yarns= 5.5%

Percentage of cotton= Balance

Sealed remnant sample returned.


12.07.24
JHALAK DAS
CHEMICAL ASSISTANT


12.07.2024
डॉ. पूर्णिमा मिश्रा / Dr. Purnima Mishra
रसायन परीक्षक ग्रेड-1 / Chemical Examiner Grade-1
जवाहरलाल नेहरू कस्टम हाउस लैबोरेटरी
Jawaharlal Nehru Custom House Laboratory
नया शेवा / Nhava Sheva



सत्यमेव जयते

भारतसरकार/ Government of India
वित्तमंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs NS-II
जवाहरलालनेहरूकस्टमहाउस, न्हावाशेवा,
जिला- रायगढ़, महाराष्ट्र - 400 707
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707



F.No. CUS/SIIB/MISC/420/2024- SIIB(E)-F CELL

Date 20.06.2024

To,

The Chemical Examiner Grade -I (Incharge)
O/o Joint Director, JNCH Lab,
Nhava Sheva, Tal-Uran,
Dist: Raigad

Subject: Testing of Samples pertaining to Shipping Bill no: 1281541 Dated 30.05.2024 filed by M/s EAZYSMART EXPORT PVT LTD (IEC-AAGCE9419E) reg.

Please find enclosed herewith (01) sealed envelope of sample of below mentioned goods from the consignment pertaining to Shipping Bill no: 1281541 Dated 30.05.2024

Sr.No	Shipping Bill & Date	Declared description	No. of RSS
2	1281541 Dated 30.05.2024	Girls frock of Cotton	01

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

- Detailed analysis of composition
- Nature of sample

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

Yours faithfully,

(Sudhir D Jadhav)
Superintendent of Customs,
SIIB(X)/JNCH

Encl- As above

20/6/24

Lob NO 484/SIIB:/ (X)

20/6/24

S.B NO- 1281541/30.05.2024

Report: - The sample as received is in the form of readymade garment (frock).

Net weight of sample = 335.4 gm.

It consists of two parts (upper and lower) stitched together.

Upper part is made of dyed woven fabric fitted with zip at front side stitched with dyed woven lining fabric, dyed net fabric with plastic sequence (decorative material) and frills of dyed net fabric. Lower part is made of dyed woven fabric stitched with white net fabric and dyed woven lining fabric at inner portion and four layers of frills of dyed net fabric at outer portion having following constants

- wt. of net fabric = 125.0gm (composed of polyester filament yarn)
- wt. of white net fabric = 53.9gm (composed of polymer based on polyamide)
- wt. of dyed woven fabric = 61.0gm, GSM = 67.5 (composed of polyester filament yarn)
- wt. of dyed woven fabric of lining = 57.0gm, GSM = 65.4 (composed of polyester (85.7%) and cotton (14.3%))
- wt. of frills (upper) = 32.0gm (composed of ^{HEP}polymeric nylon)
- wt. of zip = balance

Sealed remnant returned

HEP
10/7/24
हरिपाल सिंह
HARI PAL SINGH
सहायक रसायन परीक्षक
Assistant Chemical Examiner

Dr. Ravi Chandra Sharma
10.7.24
रवी चंद्र शर्मा
Dr. Ravi Chandra Sharma
रसायन परीक्षक ग्र II
Chemical Examiner Gr II



भारतसरकार/ Government of India
वित्तमंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs NS-II
जवाहरलालनेहरूकस्टमहाउस, न्हावाशेवा,
जिला- रायगढ़, महाराष्ट्र - 400 707
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707



F.No. CUS/SIIB/MISC/420/2024- SIIB(E)- F-CELL

Date:20.06.2024

To,

The Chemical Examiner Grade -I (Incharge)
O/o Joint Director, JNCH Lab,
Nhava Sheva, Tal-Uran,
Dist: Raigad

Subject: Testing of Samples pertaining to Shipping Bill no: 1281541 Dated 30.05.2024 filed by M/s EAZYSMART EXPORT PVT LTD (IEC-AAGCE9419E) reg.

Please find enclosed herewith (01) sealed envelope of sample of below mentioned goods from the consignment pertaining to Shipping Bill no: 1281541 Dated 30.05.2024

Sr.No	Shipping Bill & Date	Declared description	No. of RSS
4	1281541 Dated 30.05.2024	Boys Jeans Pant of Cotton	01

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

- Detailed analysis of composition
- Nature of sample

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

Yours faithfully,

(Sudhir D Jadhav)
Superintendent of Customs,
SIIB(X)/JNCH

Encl- As above

Lab No 486/SIIB / (X)

20/6/24

S/B No.: 1281541 dated 30.05.2024

Report: - The sample as received is in the form of dyed readymade garment (Pant). It is made of yarn dyed woven fabric stitched with lining woven fabric fitted with plastic button and zip. Base fabric is composed of cotton yarns on one side and filament yarns of polyester along with spandex yarns on the other side. Lining is made of blended spun yarn of polyester and cotton.

Total weight of sample = 642.2 gm

Wt. of yarns dyed woven fabric = 618.8gm

Wt. of lining fabric = 13.8gm

Wt. of zip and button = Balance

% composition of base fabric and lining fabric

Base Fabric

Cotton = 67.9 %

Polyester = 25.0 %

Spandex yarns = Balance

GSM of fabric = 420.5

Scaled remnant returned

Lining Fabric

Polyester = 90.5 %

Cotton = Balance

HRSP
08/7/24
हरिपाल सिंह
HARI PAL SINGH
सहायक रसायन परीक्षक
Assistant Chemical Examiner

08.07.2024
CE-II
डॉ. रवि शंकर शर्मा
Dr. Ravi Shankar Sharma
रसायन परीक्षक ग्रेड II
Chemical Examiner Gr II



भारतसरकार/ Government of India
वित्तमंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs NS-II
जवाहरलालनेहरूकस्टमहाउस, न्हावाशेवा,
जिला- रायगढ़, महाराष्ट्र - 400 707
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707



Date: 20.06.2024

F.No. CUS/SIIB/MISC/420/2024- SIIB(E)-F CELL

To,

The Chemical Examiner Grade -I (Incharge)
O/o Joint Director, JNCH Lab,
Nhava Sheva, Tal-Uran,
Dist: Raigad

Subject: Testing of Samples pertaining to Shipping Bill no: 1281541 Dated 30.05.2024 filed by M/s EAZYSMART EXPORT PVT LTD (IEC-AAGCE9419E) reg.

Please find enclosed herewith (01) sealed envelope of sample of below mentioned goods from the consignment pertaining to Shipping Bill no: 1281541 Dated 30.05.2024

Sr.No	Shipping Bill & Date	Declared description	No. of RSS
3	1281541 Dated 30.05.2024	Girls 3 pcs suit set of Cotton	01

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

- Detailed analysis of composition
- Nature of sample

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

Yours faithfully,

(Sudhir D Jadhav)
Superintendent of Customs,
SIIB(X)/JNCH

Encl- As above

Lab No 485/SIIB/(X)

20/6/24

Report.

The samples as received are in the form of a Ready made textile articles (Girls 3 pcs suit).

Total wt. of sple = 325.5 gms
wt. of Jacket = 92.3 gms
wt. of Lower = 179.7 gms
wt. of Top = 53.5 gms.

1) Set-1 (Jacket) The sample is in the form of a Ready made textile article. It is made of dyed and printed woven fabric. It is composed of spun and filament yarns of cotton and polyester along with Elastomeric yarns.

% composition, % cotton = 62.5, % polyester = 35.0
Gsm = 277.4, % Elastomeric yarns = balance.

2) Set-2 (Lower).

The sample is in the form of a Ready made textile article. It is made of dyed and printed woven fabric. It is composed of spun and filament yarns of cotton and polyester along with Elastomeric yarns.

% composition, % cotton = 62.4, % polyester = 35.1
Gsm = 277.3, % Elastomeric yarns = balance.

3) Set (3) (Top)

The sample is in the form of a Ready made Textile article. It is made of dyed, printed woven fabric having knitted inner fabric. It is wholly composed of filament yarns of polyester.

Be abt remnants returned.

N - P - 24
04/07/2024

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

Dr. T. C. TANWAR
Chemical Examiner Gr.-I



भारतसरकार/ Government of India
 वित्तमंत्रालय / Ministry of Finance
 आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
 Office of Commissioner of Customs NS-II
 जवाहरलालनेहरूकस्टमहाउस, न्हावाशेवा,
 जिला- रायगढ़, महाराष्ट्र - 400 707
 Jawaharlal Nehru Custom House, Nhava Sheva,
 Dist- Raigad, Maharashtra - 400 707



F.No. CUS/SIIB/MISC/420/2024- SIIB(E)-F CELL

Date: 20.06.2024

To,

The Chemical Examiner Grade -I (Incharge)
 O/o Joint Director, JNCH Lab,
 Nhava Sheva, Tal-Uran,
 Dist: Raigad

Subject: **Testing of Samples pertaining to Shipping Bill no: 1281541 Dated 30.05.2024 filed by M/s EAZYSMART EXPORT PVT LTD (IEC-AAGCE9419E) reg.**

Please find enclosed herewith, (01) sealed envelope of sample of below mentioned goods from the consignment pertaining to Shipping Bill no: 1281541 Dated 30.05.2024

Sr.No	Shipping Bill & Date	Declared description	No. of RSS
1.	1281541 Dated 30.05.2024	Ladies Jeans Pant Of Cotton	01

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

- Detailed analysis of composition
- Nature of sample

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

Yours faithfully,

(Sudhir D Jadhav)
 Superintendent of Customs,
 SIIB(X)/JNCH

Encl- As above

Lab No 483 / SIIB / (X)

20/6/24

Report.

The sample as received is in the form of a Readymade garment (Jeans pant).

The sample is in the form of off white woven Readymade garment. It is composed of spun and filament yarn of cotton and polyester along with spandex yarn.

Total wt. of spdx's = 583.5 gms.

% Composition.

% cotton = 58.2

% polyester = 38.8

% spandex = balance.

Sealed remnants returned.

N. P — 34

03/07/2024

पुनसामी / N. PONNUSAMY
सहायक रसायन परीक्षक
Assistant Chemical Examiner

1
T. C. Tanwar
3/7/24

Dr. T. C. TANWAR
Chemical Examiner Gr.-I



भारतसरकार/ Government of India
वित्तमंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs NS-II
जवाहरलालनेहरूकस्टमहाउस, न्हावशेवा,
जिला- रायगढ़, महाराष्ट्र - 400 707
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707



Date: 20.06.2024

F.No. CUS/SIIB/MISC/420/2024- SIIB(E)- F CELL

To,

The Chemical Examiner Grade -I (Incharge)
O/o Joint Director, JNCH Lab,
Nhava Sheva, Tal-Uran,
Dist: Raigad

Subject: Testing of Samples pertaining to Shipping Bill no: 1281541 Dated 30.05.2024 filed by M/s EAZYSMART EXPORT PVT LTD (IEC-AAGCE9419E) reg.

Please find enclosed herewith (01) sealed envelope of sample of below mentioned goods from the consignment pertaining to Shipping Bill no: 1281541 Dated 30.05.2024

Sr.No	Shipping Bill & Date	Declared, description	No. of RSS
10	1281541 Dated 30.05.2024	Girls jeans of Cotton	01

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

- Detailed analysis of composition
- Nature of sample

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

Yours faithfully,

(Sudhir D Jadhav)
Superintendent of Customs,
SIIB(X)/JNCH

Encl- As above

Lab NO 491 / SIIB (X)

2016124

S/B No - 1281541 dt - 30-05-2024

Report : The sample as received is in the form of dyed woven readymade garment (jeans) having zipper and metallic buttons. Dyed woven base fabric is made of filament yarns of polyester and lycra on one side and cotton yarns on other side.

Total wt of sample = 380.90g

gsm of Base fabric = 322.68

% Composition:-

Cotton = 72.13%

Polyester = 25.34%

Lycra = 2.51%

Sealed R/S returned

Abhayankar
02/07/2024

ABHAYANKAR MAURYA
Chemical Assistant

M. Maity

02.07.2024

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



भारतसरकार/ Government of India
वित्तमंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs NS-II

जवाहरलालनेहरूस्टमहाउस, न्हावाशेवा,
जिला- रायगढ़, महाराष्ट्र - 400 707
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707



F.No. CUS/SIIB/MISC/420/2024- SIIB(E)- F CELL

Date: 20.06.2024

To,

The Chemical Examiner Grade -I (Incharge)
O/o Joint Director, JNCH Lab,
Nhava Sheva, Tal-Uran,
Dist: Raigad

Subject: Testing of Samples pertaining to Shipping Bill no: 1281541 Dated 30.05.2024 filed by M/s EAZYSMART EXPORT PVT LTD (IEC-AAGCE9419E) reg.

Please find enclosed herewith (01) sealed envelope of sample of below mentioned goods from the consignment pertaining to Shipping Bill no: 1281541 Dated 30.05.2024

Sr.No	Shipping Bill & Date	Declared description	No. of RSS
7	1281541 Dated 30.05.2024	Girls Pants Of Cotton	01

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

- Detailed analysis of composition
- Nature of sample

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

Yours faithfully,

(Signature)
20.06.2024

(Sudhir D Jadhav)
Superintendent of Customs,
SIIB(X)/JNCH

Encl- As above

Lab NO 487/SIIB(X)

20/6/24

SIB no 1281541 / date 30.05.24

Report:- The sample as received is in the form of readymade garment (Pant) having metallic button and buckle on front side and plastic zip is fitted at front side. It is made of yarn dyed (blue coloured) spun yarns of cotton on one side and white filament yarns of polyester with elastomeric yarns on the other side.

Total weight of sample = 277.4 gm

Metallic button & buckle = 9.7 gm

Plastic zip = 2.8 gm

Percentage composition =

Cotton = 67.2%

Polyester = 30.0%

Elastomeric yarn = Balance

Scaled remnant returned

Sunil Bagotia

27/6/24

Sunil Bagotia

Assistant Chemical Examiner
JNCH Laboratory

Praful Datal
27/6/24

प्राफुल दत्त / Praful Datal
रसायन परीक्षक ग्रे II / Chemical Examiner Gr. II
जवाहरलाल नेहरू सीमा शुल्क भवन प्रयोगशाला
Jawahar Lal Nehru Custom House Laboratory
नवा शेवा / Nhava Sheva



सत्यमेव जयते

भारतसरकार/ Government of India
वित्तमंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs NS-II
जवाहरलालनेहरूकस्टमहाउस, न्हावाशेवा,
जिला- रायगढ़, महाराष्ट्र - 400 707
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707



F.No. CUS/SIIB/MISC/420/2024- SIIB(E)- F CELL

Date: 20.06.2024

To,

The Chemical Examiner Grade -I (Incharge)
O/o Joint Director, JNCH Lab,
Nhava Sheva, Tal-Uran,
Dist: Raigad

Subject: Testing of Samples pertaining to Shipping Bill no: 1281541 Dated 30.05.2024 filed by M/s EAZYSMART EXPORT PVT LTD (IEC-AAGCE9419E) reg.

Please find enclosed herewith (01) sealed envelope of sample of below mentioned goods from the consignment pertaining to Shipping Bill no: 1281541 Dated 30.05.2024

Sr.No	Shipping Bill & Date	Declared description	No. of RSS
5	1281541 Dated 30.05.2024	Girls Top Cotton	01

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

- Detailed analysis of composition
- Nature of sample

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

Yours faithfully,

(Sudhir D Jadhav)
Superintendent of Customs,
SIIB(X)/JNCH

Encl- As above

Lab No 492 / SIIB (X)

2016124

S/B No. 1281541 / 30.5.24

Rept.:- The sample as received is in the form of readymade garment having top, lower and round neck T-shirt.

1. Top - The sample is in the form of readymade garment (coat). The fabric is yarn dyed & knitted having metallic buttons fitted at front. It is made of Polyester filament yarn & polyester filament yarn & spun yarn of cotton.

Total weight of sample = 250 gm

Metallic button = 12.5 gm

% composition = Polyester = 92.3%,

Cotton = Balance

2. Round neck T-shirt - The sample is in the form of readymade garment (T-shirt). Fabric is knitted with polyester filament yarns. Total weight of sample = 120.2 gm

3. Lower - The sample is in the form of readymade garment (lower). It is made of yarn dyed & knitted fabric having dyed knitted lining fabric inside. It is made of yarn dyed knitted fabric & polyester filament yarn & polyester filament yarn & spun yarn of cotton. Lining fabric is made of polyester filament yarns.

% composition = Total weight of sample = 222.1 gm

Polyester = 92.3%,

Cotton = Balance

Scaled remnant returned

Shri Bagotia

28/6/24

Sanjay Bagotia
Assistant Chemical Examiner
JNCH Laboratory

Pratul Dalal
29/6/24

नरुल दलाल / Pratul Dalal
रसायन परीक्षक ग्रेड-II
Chemical Examiner Gr. II

Market Survey Report dated 18.06.2024

As per instruction of Deputy Commissioner, SIIB(X), JNCH, I undersigned, along with Chetan Rohokale Authorized Representative of exporter M/s EAZYSMART EXPORT PVT LTD (IEC-AAGCE9419E) conducted the market survey of goods covered under Shipping Bill No. 1281541 Dated 30.05.2024 by M/s EAZYSMART EXPORT PVT LTD (IEC-AAGCE9419E) on 18.06.2024 . Details pertaining to the subject samples are given below-

Sr .N o.	SB No./Date	Description of goods	RITC	Quantity	Rate (in INR)	FOB (in Rupees)	Drawback (in rupees)	ROSC TL	IGS T am ou nt
1.	1281541 Dated 30.05.2024	Ladies Jeans Pant Of Cotton	62046110	12	644.67	7736.04	232.08	468.03	Un der LU T
2		Girls frock of Cotton	62044290	61	651.28	39728.20	1191.85	2403.56	
3		Girls 3 pcs suit set of Cotton	62041919	1205	660.37	795750.07	27851.25	38434.73	
4		Boys Jeans Pant of Cotton	62034290	5	652.93	3264.67	107.73	197.51	
5		Girls Top Cotton	62111200	108	631.44	68196.17	1500.32	3341.61	
6		Boys 2 PCS suit set of Cotton	62031990	960	656.24	629991.36	20789.71	38114.48	
7		Girls Pants Of Cotton	62046110	8	632.27	5058.18	151.75	306.02	
8		Boys Shirts Of Cotton	62059090	25	643.84	16096.09	386.31	973.81	
9		Boys T-shirts Of Cotton	61099090	82	390.10	31988.86	984.00	1567.46	
10		Girls jeans of Cotton	62046110	103	640.53	65975.36	1979.26	3991.51	
TOTAL				TOTAL 2569 Packed in 09 cartons (from 219 to 227)					

To ascertain the proper value of the above-mentioned items, we carried the samples with us. We went to the wholesale market in Mangaldas Market, Masjid Bunder, Mumbai where such items are sold on a wholesale basis. The said samples were shown to the below-mentioned wholesalers situated in the market. The wholesalers said that the subject goods are manufactured by various local manufacturers and its market price varies from the price offered by different local manufacturers. So accurate price could not be quoted or ascertained. But they have quoted the approximate price of similar types of goods in written. The rates quoted by the concerned wholesalers are mentioned below.

Sr No.	SB No. / Date	Description of goods	AC GARMENTS; 44, Sheriff Street, (Chakla Street), Masjid Bunder, Mumbai-400 003	SHIFA DRESSES; Shop no. 7/A, ground floor, Building No. 248, Samuel Street, Vadgadi, Masjid Bunder W, Mumbai-400 003	M/s NARBHERA M MORARJI & CO. M/s BHIKHOOB HAI & Co.; 95-99, Noori Tower, cghaki Street, Masjid bunder Mumbai-400 003	Average price per piece as per market enquiry (INR)	Average price per piece after adding 30% Misc expense s (INR)	Price as declared by exporter (In Rs.)
1.	12815 41 Dated 30.05. 2024	Ladies Jeans Pant Of Cotton	365	372	377	371.33	482.72	644.67
2		Girls frock of Cotton	371	376	378	375	487.5	651.28
3		Girls 3 pcs suit set of Cotton	375	380	385	380	494	660.37
4		Boys Jeans Pant of Cotton	370	380	382	377.33	490.52	652.93
5		Girls Top Cotton	360	362	370	364	473.2	631.44
6		Boys 2 PCS suit set of Cotton	375	373	385	377.66	490.95	656.24
7		Girls Pants Of Cotton	362	364	366	364	473.2	632.27
8		Boys Shirts Of Cotton	368	375	370	371	482.3	643.84
9		Boys T-shirts Of Cotton	215	220	250	228.33	296.82	390.10
10		Girls jeans of Cotton	380	365	360	368.33	478.82	640.53

Enquiry of the prices of the similar goods was done at the above-mentioned shops and the price of the similar goods is shown in the above table. The original visiting cards, & quotation are attached herewith to this survey report.


(Chetan Rohokale)

Authorized Representative of exporter
M/s EAZYSMART EXPORT PVT LTD (IEC-AAGCE9419E)


(Jatin Budania)
IO/SIIB(X), JNCH

Ibrahim (Iqbal)

Asad

Zaid

67050784

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(Chakla Street), Masjid Bunder,
Mumbai-400 003.

E-mail : acgarment@yahoo.in

संख्या	विवरण	दर	रक्कम
1	Jeans Ladies	3657	-
2	Girls Frock	3711	-
3	Girls 3 Pcs Suit Cotton	3751	-
4	Boys Jeans	3701	-
5	Top Girls	360	✓
6	Boys 2 Pcs Set	375	1/-
7	Girls Pant Cotton	362	1/-
8	Boys Shirt Cotton	368	1/-
9	Boys T Shirt	215	1/-
10	Girls Jeans	880	1/-
Thank You		Sundaram	धन्यवाद
		TOTAL	टोटल

N BHAJ
875423

(0) : 022-23424121
022-23478910

LLAN

M/s. NARBHERAM MORARJI & CO.
M/s. BHIKHOOBHAI & CO.

Specialist in :

KIDS WEAR

95-99, Noori Tower, Chakia Street, Masjid Bandar Mumbai - 400 003.

DATE :

CHALLAN No. _____

PLEASE RECEIVE THE FOLLOWING GOODS IN GOOD ORDER & CONDITION.

Quantity	PARTICULARS	Rate	Amount ₹.
1.	Ladies Jeans (Cotton)	377	
2.	Girls frock (")	378	
3.	" 3 pc suit set	385	
4.	Boys Jeans	382	
5.	Girls Top	370	
6.	Boys 2 pc suit set	385	
7.	Girls Pant Cotton	366	
8.	Boys ^{shirt} Pant of Cotton	370	
9.	" T-shirt u "	250	
10.	Girls Jeans of Cotton	360	

This receipt form should be signed by the person having authority and return it to bearer.
No complaints will be entertained if the same are received after 24 hours after delivery.

Sundaram
Books for Success

Received by

Ajaz

33360743

Afzal

9594663008

LAN



SHIFA DRESSES

Girls Western Outfit

Shop No. 7/A, Ground floor, Building No. 248, Samuel Street,
Vadgadi, Masjid Bunder (W), Mumbai - 400 003.

TE :

CHALLAN NO. _____

PLEASE RECEIVE THE FOLLOWING GOODS IN GOOD ORDER & CONDITION.

Quantity	PARTICULARS	Rate	Amount ₹.
1.	Ladies Jeans Cotton		372/-
2	Girls frock		376/-
3	Girls 3P suit set		380/-
4	Boys Jeans Cotton		380/-
5	Girls Top Cotton		382/-
6	Boys 2P suit set		373/-
7	Girls pants cotton		364/-
8	Boys shirt cotton		375/-
9	Boys T-Shirt		220/-
10.	Girls Jeans Cotton		365/-

This receipt form should be signed by the person
having authority and return it to bearer.
No complaints will be entertained if the same are
received after 24 hours after delivery.

Sundaram
Books for Success

Received by

Below-mentioned wholesalers situated in the market. The wholes



	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 रायगड, महाराष्ट्र 400707 NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707
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F.No. CUS/ASS/MISC/767/2024-CEAC

Date:11-07-2024

To,

The Dy. Commissioner of Customs,
Export docks, JWR CFS,
Mumbai Customs Zone-II, JNCH.



महोदय/Sir,

विषय: मे ईजीमार्ट एक्सपोर्ट प्रा. लिमिटेड (IEC: AAGCE9419E) के शिपिंग बिल संख्या 1281541 दिनांक 30.05.2024 के तहत माल की अनंतिम रिलीज निर्यात उद्देश्य के लिए।

Sub: Provisional release of the goods for Export Purpose covered under Shipping Bills No. 1281541 dated 30.05.2024 of exporter M/s. Eazymart Export Pvt. Ltd. (IEC: AAGCE9419E)- reg.

1. कृपया उपर्युक्त विषय का संदर्भ लें।

Please refer to the above-mentioned subject.

2. इस संबंध में, सक्षम प्राधिकारी ने नीचे उल्लिखित शर्तों पर निर्यात उद्देश्य के लिए विषय शिपिंग बिल के तहत कवर किए गए माल की अनंतिम रिहाई के अनुरोध को मंजूरी दी गई है-

In this regard, the competent authority has approved the request for provisional release of the goods covered under subject Shipping Bills for Export purpose on the below mentioned conditions-

अ/आ . माल के मूल्य के 100% के लिए बांड जमा करना /To submit Bond for 100% value of the goods.

ब/ब . 50,000/- (पचास हजार रुपये मात्र) की नकद सुरक्षा/बैंक गारंटी जमा करने के लिए।/To submit Cash Security/Bank Guarantee of Rs. 50,000/- (Rupees Fifty Thousand Only).

3. उपरोक्त के संबंध में, निर्यातक मे ईजीमार्ट एक्सपोर्ट प्रा. लिमिटेड (IEC: AAGCE9419E) ने अनंतिम रिलीज के लिए आवश्यक दस्तावेज इस कार्यालय में जमा कर दिए हैं और उन्हें अधोहस्ताक्षरी द्वारा स्वीकार कर लिया गया है।

With regards to the above, the exporter M/s Eazymart Export Pvt. Ltd. (IEC: AAGCE9419E) has submitted the requisite documents for provisional release to this

office and the same have been accepted by the undersigned.

4. यह आपकी जानकारी और आपकी ओर से आवश्यक कार्रवाई के लिए है।

This is for your information and necessary action at your end.

भवदीय/Yours faithfully,

Signed by Manoj Kumar
Hessa

Date: 11-07-2024 13:32:46



(मनोज कुमार हेस्सा)/ (Manoj Kumar Hessa)

उप- आयुक्त सीमा शुल्क / Deputy Commissioner of Customs,

सीईएसी, एनएस-II/ CEAC, NS-II,

जेएनसीएच, न्हावा शेवा/JNCH, NHAVA SHEVA

प्रतिलिपि/Copy to:

1. DC, SIIB(X) JNCH, Nhava Sheva

भारतीय गैर न्यायिक
भारत INDIA

रु. 500

FIVE HUNDRED
RUPEES

500



महाराष्ट्र MAHARASHTRA

2023

CN 0021



जिल्हा कोषागार कार्यालय अ
12 JUN 2024
24/06/2024

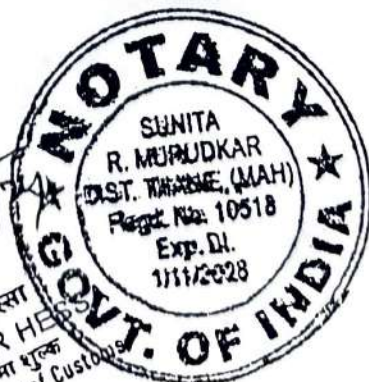


KNOW ALL MEN BY THESE PRESENTS THAT We M/s. EAZYSMART EXPORT PRIVATE LIMITED" having our registered office located OFFICE NO 311, SANKALP TOWER, VAISHALI NAGAR, JAIPUR, RAJASTHAN, 302003 and holding Export Code No. AAGCE9419E hereinafter-called the "Exporter" (which expression shall include its successors/heirs, executors, administrators and legal representatives are held and firmly bound unto he President of India hereinafter called the " President" (which expression shall include its successors and assigns) in the sum of Rs. 16,63,785.00 (Rupees- Sixteen Lac Sixty Three Thousand Seven Hundred Eighty Five Only) to be paid to the President for which payment well and truly to be made, we bind ourselves, our successors, heirs, executors, administrators and legal representatives firmly by these presents. Sealed with our seal(s) this 10th July 2024

BOND ACCEPTED

11/07/24
मानेंद्र कुमार सैनी
Manendra Kumar Saini
अभि. नि. / Appraising

मनोज कुमार हेस्वा
MANOJ KUMAR HESWA
उप आयुक्त, सीमा शुल्क
Deputy Commissioner of Customs



10) Gross weight: 630.00KG

10 IIII 0001

WHEREAS the Assistant Commissioner of Customs/Deputy Commissioner of Customs at the JNCH, Nhava Sheva, (hereinafter called the "proper officer") has agreed to make provisional Release For Export of the goods provisional Release cargo by us, pending submission of further documents and/or furnishing information and/or completion of further enquiries and the Proper Officer has agreed to allow provisional assessment of the goods mentioned in the schedule hereto annexed upon the Exporter agreeing to

Furnish such bon as is herein contained; and

WHEREAS the Exporter has deposited with the Commissioner of Customs at JNCH, Nhava Sheva a Pay Order / Demand Draft / Bank Guarantee mentioned in the schedule hereunder for the due observance of and performance of the terms and undertaking on the part of the Exporter and for being applied in part or full towards the indemnity hereby given or otherwise according to law.

AND IT IS HEREBY AGREED AND DECLARED by the exporter as follows:-

- 1) This bond and Pay Order / Demand Draft / Bank Guarantee are given under the orders of the Central Government for the performance of an act which is in public interest.
- 2) The President through the Assistant Commissioner of Customs or other officer may recover the said sum of rupees in the manner laid down in Sub Section (f) of Section 142 of the Customs Act, 1962 without prejudice to any other mode of recovery.

IN WITNESS WHEREOF the exporter has herein set and subscribed its hands and seals the day, month and year first above written.

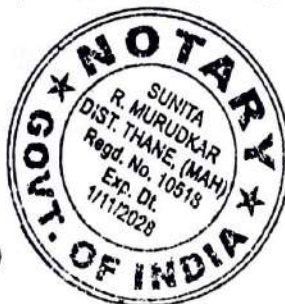
SIGNED AND DELIVERED by and on behalf of the exporter at Mumbai in the presence of:

For EAZSMART EXPORT PRIVATE LIMITED

[Signature]
Auth. Signatory

Designation (Proprietor)

1. Name of Exporter: EAZSMART EXPORT PRIVATE LIMITED
2. Address of the Exporter: OFFICE NO 311, SANKALP TOWER, VAISHALI NAGAR, JAIPUR, RAJASTHAN, 302003
3. Exporter Code: AAGCE9419E
4. Consignee Name : 1. HAFIDH ALI ABRAHIMAN
- 5) C.H.A name : M/S.INDO-FOREIGN(AGENTS) PVT LTD (11/1484)
- 6) Shipping Bill No. & Date : 1281541 Dt : 30.05.2024
- 7) Total No of Packages : 09 pkg
- 8) Port of loading : INNSA1
- 9) Port of discharge : ZANZIBAR
- 10) Gross weight: 630.00KGS
- 11) F.O.B in Rs. 16,63,785.00 (Rupees- Sixteen Lac Sixty Three Thousand Seven Hundred Eighty Five Only)
- 12) Description of Goods: R.M,G



ATTESTED BY ME

[Signature]
- 10/07/2024

SUNITA R. MURUDKAR

B.A., LL.M., D.C.L.

Regd. No. 10518

ADVOCATE & NOTARY (Govt. Of India)
Sumangal C.H.S., Row House No. 11, Sector-2,
Airoli, Navi Mumbai-400 705, Dist. Thane (Mah.)

10 JUL 2024

**CHALLAN FOR THE PAYMENT OF GOVERNMENT DUES ETC. IN
THE JAWAHARLAL NEHRU CUSTOM HOUSE**

1. Full name of the person/entity : **EAZYSMART EXPORT PRIVATE LIMITED**
importer/exporter making payment
[IEC if applicable] : **AAGCE9419E**

2. S BILL NO& DATE : **1281541 DT : 30.05.2024**

3. IGM No. & date/Item no :

4. Name of the Customs Broker : **INDO FOREIGN (AGENTS) PVT LTD (11/1484)**

5. File No. :

6. Section/Group & Commissionerate : **SIIB EXPORT**

7. Reason for making payment : **Bank Guarantee**

8. Payment description :

	Description		Head of Account	Amount
A)	Duty	i. BCD	0037002	
		ii. CVD	00370241	
		iii. SAD	00370248	
		iv. ADD	00370063	
		v. Other		
B)	Redemption fine		00370035	
C)	Penalty		00370062	
D)	Interest		00370073	
E)	Other Charges (Please Specify)		Bank Guaranty	50,000.00

Words : **Fifty Thousand Only**

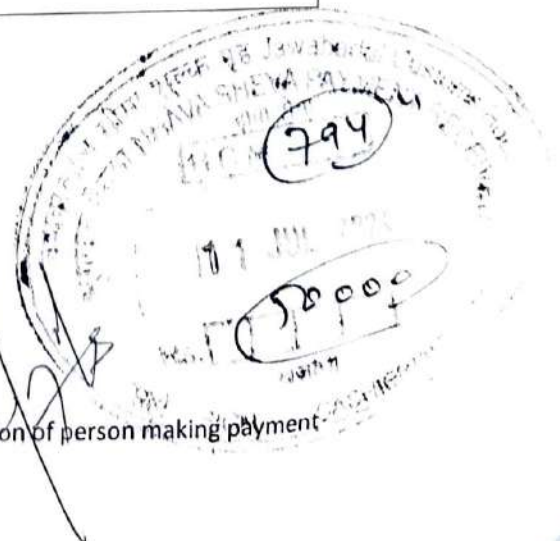
9. Mode of payment : DD (644223) Date :10.07.2024

10. Issuing Bank : Kotak Bank (cbd Belapur)

11. Any other details/ Remark

Signature

Name & Designation of person making payment





भारतसरकार/ Government of India
वित्तमंत्रालय /Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II कार्यालय
Office of Commissioner of Customs NS-II
जवाहरलालनेहरूकस्टमहाउस, न्हावशेवा
जिला- रायगढ़, महाराष्ट्र - 400 707
Jawaharlal Nehru Custom House, Nhava Sheva.
Dist- Raigad, Maharashtra - 400 707



F.No. CUS/SIIB/MISC/420/2024-SIIB(E)

Date: .06.2024

To, सेवा में

1. The Dy./Asstt. Commissioner of SGST, उपायुक्त/ सहायक आयुक्त एस.जी.एस.टी.
State GST: Sambhageey Kar Bhawan, Jhalana Institutional Area, Jhalana
Doongari, Jaipur-302004
2. The Dy./Asstt. Commissioner of CGST, उपायुक्त/ सहायक आयुक्त सी.जी.एस.टी.
Central GST: Room No. 304 , Sector -10, Near Vidhyadhar Nagar Stadium,
Vidyardhar Nagar, Jaipur-302023.

Sir/Madam,

Sub: Verification of the genuineness of the Exporter M/s Eazysmart Export Pvt. Ltd. (GSTIN: 08AAGCE9419E1ZJ) – reg. सत्यता का सत्यापन के बारे में.

This unit is investigating a case against the exporter M/s Eazysmart Export Pvt. Ltd. (GSTIN: 08AAGCE9419E1ZJ) wherein, apparently, Govt. revenue implications are there. The goods appeared to be overvalued to avail undue export incentives.

यह इकाई निर्यातक मेसर्स ईजीस्मार्ट एक्सपोर्ट प्रा. लिमिटेड (GSN: 08AAGCE9419E1ZJ) के खिलाफ मामले की जांच कर रही है, जिसमें, जाहिर है कि सरकारी राजस्व निहितार्थ हैं। ऐसा प्रतीत होता है कि अनुचित निर्यात प्रोत्साहन प्राप्त करने के लिए माल का मूल्य अधिक लगाया गया था।

In this regard, it is requested to verify the following queries:

इस संबंध में, निम्नलिखित प्रश्नों को सत्यापित करने का अनुरोध किया जाता है:

- I. Verify the genuineness of the exporter M/s Eazysmart Export Pvt. Ltd. (GSN: 08AAGCE9419E1ZJ).

इसकी मेसर्स ईजीस्मार्ट एक्सपोर्ट प्रा. लिमिटेड (GSN: 08AAGCE9419E1ZJ) की वास्तविकता की पुष्टि करें.

- II. Whether Exporter has filed the GST returns regularly or otherwise.

क्या निर्यातक ने नियमित रूप से जी.एस.टी. रिटर्न दाखिल किया है या नहीं।

III. Verify the genuineness of Input Tax Credit (ITC) availed by M/s Eazysmart Export Pvt. Ltd. (GSTIN: 08AAGCE9419E1ZJ)
प्राप्त इनपुट टैक्स क्रेडिट (आई.टी.सी.) की वास्तविकता को सत्यापित करें .

The outcome of the verification may please be communicated to this office at the earliest. कृपया सत्यापन का परिणाम इस कार्यालय को यथाशीघ्र सूचित किया जाए।

This issues with the approval of the competent authority. यह सक्षम प्राधिकारी के अनुमोदन से जारी किया जाता है.

Yours sincerely, सादर


(Rahul Dhingra राहुल धिंगरा)

Deputy Commissioner of Customs, सीमा शुल्क उप आयुक्त
SIIB(X), JNCH एस.आई.आई.बी.(एक्स), जे.एन.सी.एच.

SUMMONS

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

To,

M/s Easysmart Export Private Limited

**Office No. 311, Sankalp Tower, Vaishali
Nagar, Jaipur, Rajasthan-302003**

WHEREAS, I, **Kumar Swetank** am making inquiry in connection with **Investigation related to goods exported under Shipping Bill No. 1281541 dated 30.05.2024**

under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or under your control:

- 1. to depose statement verbally and in writing**
- 2. Documents w.r.t. Shipping Bill No. 1281541 dated 30.05.2024**
- 3. Any other documents related to this investigation**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☒ **in person** / or ☐ **by an authorised agent** on **2024-11-07** at **12:00:PM** at the office of **B-403, 4th Floor, SIIB(X), JNCH Nhava Sheva**

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

Given under my hand and seal of office to-day the **30** day of **October, 2024** at **JNCH, Nhava Sheva**



Seal of Office.

Name : **Kumar Swetank**

Signature :

[Handwritten Signature]
30/10/2024

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

SUMMONS

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

To,

M/s EAZYSMART EXPORT PRIVATE
LIMITED

Office No. 311, Sankalp Tower,
Vaishali Nagar, Jaipur, Rajasthan-
302003

WHEREAS, I, **Kumar Swetank** am making inquiry in connection with
SB NO.- 1281541 dated 30.05.2024 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or
- (b) produce documents or things of the following description in your possession
or under your control:

1. Tax invoice, GSTR2A/2B of exporter and domestic supplier etc.
2. Documents required to depose statement verbally and in writing
3. Copy of Past Shipping Bills, Invoices, BRC and any other relevant
documents

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the
Customs Act, 1962, I do hereby summon you to appear before me ☒ in person / or
☒ by an authorised agent on 2025-01-03 at 12:30:PM at the office of
B-403, 4th Floor, SIIB(X), JNCH Nhava Sheva

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

Given under my hand and seal of office to-day the 19 day of December, 2024 at
JNCH, Nhava Sheva

Name : **Kumar Swetank**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer



Seal of Office.

SUMMONS

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

To,

M/s EAZYSMART EXPORT PRIVATE LIMITEDEM 082308657IN
06/12/24**Office No. 311, Sankalp Tower, Vaishali Nagar, Jaipur, Rajasthan -302003**

WHEREAS, I, **Kumar Swetank** am making inquiry in connection with investigation wrt shipping bill no. **1281541** dated **30.05.2024** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or
- (b) produce documents or things of the following description in your possession or under your control:

1. To depose statement verbally and in writing
2. Documents w.r.t SB no. 1281541
3. other relevant documents bank statement of PFMS drawback bank account etc

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on **2024-12-17** at **12:30:PM** at the office of **B-403, SIIB(X), JNCH, Nhava Sheva, Taluka-Uran, Dist- Raigad, Maharashtra-400707**

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

Given under my hand and seal of office to-day the **04** day of **December, 2024** at **JNCH Nhava Sheva**



Seal of Office.

Name : **Kumar Swetank**Signature :
[Handwritten Signature]
11/12/2024

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Statement of Shri. Gabaji Mahadu Gunjal, authorised representative of M/s. Indo-Foreign (Agents), 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 17.01.2025

In receipt of Summons CBIC-DIN- 20241278NT00008808D8 dated 19.12.2024 issued by Shri Kumar Swetank, Superintendent of Customs (P), Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. B 403, 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707, I present myself for giving statement under section 108 of the Customs Act, 1962 on 17.01.2025. I have been explained the provisions of section 108 of the Customs Act, 1962; that giving false evidence under the said section of the said act is an offence under Section 174, 175 & 228 of the Indian Penal Code, 1860 and punishable under Section 193 of the Indian Penal Code, 1860; that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962 & Sections of the Indian Penal Code, 1860 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is Shri. Gabaji Mahadu Gunjal aged 52 years and DOB-01-06-1972. I am residing at A/203 Pintya Building, Dadi Colony, Amrut Nagar, Thane, Maharashtra-400612. I have personal Mobile No. 8097861975, Aadhaar Card bearing No. 249594121226, PAN Card bearing No. AMKPG8050A and I am submitting the copies of the same as proof of my identity. I have completed 12th std from Maharashtra Board. I can read, understand and write in Hindi, Marathi and English. I am married and I am staying along with my wife and one daughter. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer/Cell-F as per my say.

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

Ans. I worked as G-Card holder with the firm M/s. Indo-Foreign (Agents) since the year 2008 at JNCH only. Our firm is engaged in the business of clearance and forwarding since very long time. I was involved in the export of said shipping bill, hence M/s. Indo-Foreign (Agents) has authorized me to depose statement of their behalf.

Q. Have you ever given statement before any agency?

Ans. Yes, I have given statement before SIIB(X), JNCH in 2024 and 2025.

Q. Have the Shipping Bills No. 1281541 dated 30.05.2024, filed by you on behalf of M/s Eazysmart Export Private Ltd. and what are the goods being exported under the said Shipping Bill?

Ans. Yes, the Shipping Bills No. 1281541 dated 30.05.2024 have been filed by us on behalf of M/s Eazysmart Export Private Ltd. and the goods being exported under the said Shipping Bills were 'RMG'.

17/1/25

Q. Can you explain the procedure to be followed by you during filing a Shipping Bill?

Ans. We guide our exporters verbally to send us all necessary documents as per exporting commodity on our mail I'd and also ask whether they want to claim export benefits or not. After that we create checklist based on the documents submitted by the exporter. Thereafter we sent the checklist to exporter for approval, after getting approval from exporter, we file Shipping Bill on behalf of exporter on ICEGATE.

Q. Do you know, How did your company come in contact with the Exporter?

Ans. We came in contact with the exporter through forwarder.

Q. Have you taken the KYC details of M/s Eazysmart Export Private Ltd. before filing their Shipping Bills?

Ans. Yes Sir, KYC details of the Company M/s. Eazysmart Export Private Ltd. had been taken by us and I will submit a copy of it on 20.01.2025 .

Q. Have you verified the address of M/s Eazysmart Export Private Ltd.?

Ans. Yes Sir, we physically verified the address at the time of KYC before filing Shipping Bills.

Q. Since when are you handling the export clearance of M/s Eazysmart Export Private Ltd.?

Ans. We have handled 1 previous export consignment of M/s. Eazysmart Export Private Ltd. (IEC no. AAGCE9419E) Before this one.

Q. Regulation 10 of the CBLR, 2018 mandates that the CB shall advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be. Have you diligently followed the regulation w.r.t. the shipment under Shipping Bills no. 1281541 dated 30.05.2024?

Ans. Yes, sir we have followed all the regulation w.r.t. the mentioned Shipping Bill.

Q. From where were the goods covered under the Shipping Bill No. 1281541 dated 30.05.2024 procured from.

Ans. Sir I have the purchase invoice and tax invoice, I'll submit it on 20.01.2025.

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

Ans. We work diligently in case of all the import and export shipment filed by us. I would like to assert that in future, we would co-operate with the customs authorities in the ongoing investigation.

The above statement of mine running into 03 pages and it has been recorded correctly as per my true, correct and voluntary say and recorded as per my say without any force,

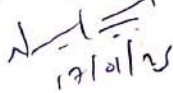
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threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB(X), JNCH, Nhava Sheva, District - Raigarh, Maharashtra - 400707 as per my say. I certify it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I have nothing more to add. Statement of mine is correctly recorded as per my say; I, therefore affix my dated signature on each page of the statement in token of having been recorded correctly as stated by me.



(Gabaji Mahadu Gunjal)
Authorised representative,
M/s. Indo-Foreign(Agents).

Typed by me

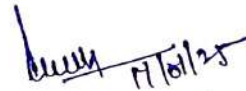


(Nishank)

IO / SIIB(X)

JNCH, NHAVA SHEVA

Before me



(Anup Singh Meena)

SIO / SIIB(X)

JNCH, NHAVA SHEVA