

 सत्यमेव जयते	भारत सरकार/ <i>Government of India</i> वित्त मंत्रालय / <i>Ministry of Finance</i> आयु सीमाशुल्क एन.एस.-II कार्यालय <i>Office of Commissioner of Customs NS-II</i> जवाहरलाल नेहरू कस्टम हाउस, नवा शेवा, जला- रायगढ़, महाराष्ट्र - 400 707 <i>Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra - 400 707.</i>	
---	--	---

F. No. CUS/ASS/MISC/5/2025-CEAC-JNCH

Date of SCN: 11.11.2025

Date of issue: 14.11.2025

DIN: 20251178NT000000FBB8

SCN No.: 1313 /2025-26/ADC/CEAC/NS-II/CAC/JNCH

SHOW CAUSE NOTICE

Subject: Investigation into Overvaluation and Misclassification of goods covered under Shipping Bill Nos. 7718452 dated 21.02.2024 and 7732806 dated 22.02.2024 attempted to be Exported by M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K) to avail illegitimate Export incentives fraudulently.

On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K) covered under Shipping Bill Nos. 7718452 dated 21.02.2024 and 7732806 dated 22.02.2024 (hereinafter referred to as "Shipping Bill") (RUD-I) filed through their Customs Broker M/s. Service Bureau Logistics LLP. (License No. 11/2045) at JWR CFS, the goods covered under Shipping Bill Nos. 7718452 dated 21.02.2024 and 7732806 dated 22.02.2024 were declared as "MENS SHIRT MADE OF BLENDED, MENS JEANS MADE OF COTTON and MENS TROUSER MADE OF POLYESTER", were put on hold vide Hold No. 276/2023-24/SIIB(X) dated 28.02.2024 issued vide letter F. No. CUS/SIIB/MISC/163/2024-SIIB(X) JNCH for Examination of the same as the supply chain of the Exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other Export incentives. Hence the case was taken up by this unit for detailed investigation.

2. M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K) having its office at Office No. C-10/304, 3RD Floor, Foundation Tower, Plot Number-20, Sector Number-11, CBD Belapur, Navi Mumbai, Thane, Maharashtra, 400614 has

 सत्यमेव जयते	भारत सरकार/ <i>Government of India</i> वित्त मंत्रालय / <i>Ministry of Finance</i> आयु सीमाशुल्क एन.एस.-II कार्यालय <i>Office of Commissioner of Customs NS-II</i> जवाहरलाल नेहरू कस्टम हाउस, हावा शेवा, जला- रायगढ़, महारा - 400 707 <i>Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra - 400 707.</i>	
---	--	---

F. No. CUS/ASS/MISC/5/2025-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 Misclassification of goods covered under Shipping Bill Nos. 7718452 dated 21.02.2024 and 7732806 dated 22.02.2024 attempted to be Exported by M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K) to avail illegitimate Export incentives fraudulently.

On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K) covered under Shipping Bill Nos. 7718452 dated 21.02.2024 and 7732806 dated 22.02.2024 (hereinafter referred to as "Shipping Bill") **(RUD-I)** filed through their Customs Broker M/s. Service Bureau Logistics LLP. (License No. 11/2045) at JWR CFS, the goods covered under Shipping Bill Nos. 7718452 dated 21.02.2024 and 7732806 dated 22.02.2024 were declared as "MENS SHIRT MADE OF BLENDED, MENS JEANS MADE OF COTTON and MENS TROUSER MADE OF POLYESTER", were put on hold vide Hold No. 276/2023-24/SIIB(X) dated 28.02.2024 issued vide letter F. No. CUS/SIIB/MISC/163/2024-SIIB(X) JNCH for Examination of the same as the supply chain of the Exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other Export incentives. Hence the case was taken up by this unit for detailed investigation.

2. M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K) having its office at Office No. C-10/304, 3RD Floor, Foundation Tower, Plot Number-20, Sector Number-11, CBD Belapur, Navi Mumbai, Thane, Maharashtra, 400614 has

filed the following Shipping Bills for Export of following items destined to UAE. The details are as under:

TABLE-I

SB No./ Date	Description	Quantity (NOS)	FOB (INR)	DBK (INR)	RoSCTL (INR)	RoDTEP (INR)	IGST
7718452 DATED 21.02.2024	MENS SHIRT MADE OF BLENDED	3456	₹ 23,72,094.72	₹ 59,302.37	₹ 1,09,900.80	₹ 0.00	LUT
	MENS JEANS MADE OF COTTON	9384	₹ 65,18,032.56	₹ 2,15,095.07	₹ 3,94,340.97	₹ 0.00	LUT
7732806 DATED 22.02.2024	MENS TROUSER MADE OF POLYESTER	7104	₹ 49,34,367.36	₹ 1,43,096.65	₹ 2,98,529.23	₹ 0.00	LUT
TOTAL		19944	₹ 1,38,24,494.64	₹ 4,17,494.10	₹ 8,02,771.00	₹ 0.00	LUT

3. Consequently, the subject goods pertaining to Shipping Bill Nos. 7718452 dated 21.02.2024 and 7732806 dated 22.02.2024 were examined 100% vide Panchanama dated 29.02.2024 **(RUD-II)** in the presence of two independent Panchas, representatives of Customs Broker and Exporter. During the Examination, the subject goods were found as declared in the said Shipping Bill, their corresponding invoices and Packing lists w.r.t. declared quantity and description. However, it appeared that the valuation of the goods covered in above said Shipping Bill was overvalued. Representative Sealed Samples (RSS) of the goods from the Shipping Bill were drawn for the purpose of testing.

4. Further, letters were forwarded to DYCC, JNCH along with RSS's for testing in order to determine exact characteristics, nature and composition of the subject goods. DYCC tested the RSS and forwarded the test Reports vide DYCC Report Nos. 952/SIIB(X) dated 21.01.2025, 953/SIIB(X) dated 14.01.2025 and 954/SIIB(X) dated 06.01.2025 **(RUD-III)**. The details of test report are as under:

1	MENS SHIRT MADE OF BLENDED	62059090	620502B	620502B	THE SAMPLE AS RECEIVED IS IN THE FORM OF READYMADE GARMENT (FULL SLEEVES SHIRT). IT IS MADE OF PRINTED WOVEN FABRIC HAVING POCKET AT LEFT SIDE, FITTED WITH COLLAR AND 7 PLASTIC BUTTONS AT FRONT. IT IS WHOLLY COMPOSED OF POLYESTER. TOTAL WEIGHT OF SAMPLE= 232.7 G GSM= 125.6
---	-------------------------------	----------	---------	---------	---

2	MENS JEANS MADE OF COTTON	62034290	62030101B	62030101B	The sample as received is in the form of readymade garment (Jeans). It is made of dyed woven fabric fitted with button and zip at front side having two front pockets of woven fabric and two pockets at back side. It is composed of cotton yarn on one side and filament yarns of polyester with spandex yarns on the other side. Woven fabric of lining is composed of polyester. Total weight of sample = 512.0 gm Wt. of base woven fabric = 493.4 gm Wt. of pocket fabric = 12.8 gm Wt. of zip and button = Balance % composition of base fabric Cotton 83.4% Polyester 14.4% Spandex yarns = balance GSM of Base fabric = 353.5
3	MENS TROUSER MADE OF POLYESTER	62034290	62030201B	62030201B	The Sample as received is in the form of readymade textile article (men's trouser). It is made of dyed, self-designed knitted fabric stitched with pocket fabric on each side & back and attached with button on belt & zipper. Base fabric is composed of dyed, selfdesigned knitted fabric wholly composed of polyester and inner pocket fabric is made of yarn dyed woven fabric wholly composed of polyester. Net weight of Sample = 403.9 g Weight of Base fabric = 365.6 g Weight of pocket fabric = 25.4 g Buttons & Zipper = Balance

In view of the above, the subject goods were found as mis-declared in terms of composition and RITC in the Shipping Bill No. 7718452 dated 21.02.2024. Accordingly, the drawback Sr. No. and RoSCTL Sr. No. is changed as per the DYCC Reports and drawback and RoSCTL is re-determined respectively as per table mentioned below.

Item No.	Item Description	Declared RITC	Declared Drawback Sr. No.	Declared Drawback Rate (%)	Declared RoSCTL Sr. No.	Declared RoSCTL Rate (%) (State/Centre)	Redetermined RITC	Redetermined Drawback Sr. No.	Redetermined Drawback Rate (%)	Redetermined RoSCTL Sr. No.	Redetermined RoSCTL Rate (%) (State/Centre)
1	MENS SHIRT MADE OF BLENDED	62059090	620502B	2.5	620502B	2.85 / 2.08	62053090	620503B	2.7	620503B	2.1 / 1.7
2	MENS JEANS MADE OF COTTON	62034290	62030101B	3.3	62030101B	3.6 / 2.45	62034290	62030102B	3.5	62030102B	3.13 / 2.28

3	MENS TROUSER MADE OF POLYESTER	6203 4290	6203020 1B	2.9	6203020 1B	3.6 / 2.45	62034 290	62030201 B	2.9	62030201 B	3.6 / 2.45
---	--	--------------	---------------	-----	---------------	------------	--------------	---------------	-----	---------------	------------

5. To ascertain prevailing Market Value of the goods, the Market Enquiry of the goods covered under the subject Shipping Bills was required to be conducted, therefore this office had requested to the Exporter to represent them during the said Market Enquiry. The Market Enquiry was conducted on 06.03.2024 (**RUD-IV**) along with Authorized Representative of the Exporter. As per the Market Enquiry the value of the goods has been re-determined and accordingly the Export incentives have been re-determined. On the basis of Panchanama dated 29.02.2024, DYCC Reports and Market Enquiry Report dated 06.03.2024 and DYCC Reports, it is observed that the subject goods have been mis-declared in terms of valuation and classification. The re-determined FOB value of the goods and corresponding Export incentives under the Shipping Bill would be as below:

Table-II

Sr. No	SB & Date	Description of Goods	Avg. Wholesale Price	PMV	Declared FOB	Re-determined FOB Value = Declared FOB * (Re-determined PMV/Declared PMV)	Drawback Rate	Redetermined Drawback	State RoSCTL Rate	Redetermined State RoSCTL	Central RoSCTL Rate	Redetermined Central RoSCTL	Total Redetermined RoSCTL
1	7718452 DATED 21.02.2024	MENS SHIRT MADE OF BLENDED	453.33	755.01	₹ 23,72,094.72	₹ 14,24,285.25	2.7	₹ 38,455.70	2.1	₹ 29,909.99	1.7	₹ 24,212.85	₹ 54,122.84
2	7732806 DATED 22.02.2024	MENS JEANS MADE OF COTTON	498.33	764.05	₹ 65,18,032.56	₹ 42,51,230.80	3.5	₹ 1,48,793.08	3.13	₹ 1,33,063.52	2.28	₹ 96,928.06	₹ 2,29,991.59
3	7732806 DATED 22.02.2024	MENS TROUSER MADE OF POLYESTER	498.33	764.05	₹ 49,34,367.36	₹ 32,18,323.06	2.9	₹ 93,331.37	3.6	₹ 1,15,859.63	2.45	₹ 78,848.91	₹ 1,94,708.55
TOTAL					₹ 1,38,24,494.64	₹ 88,93,839.11		₹ 2,80,580.15		₹ 2,78,833.14		₹ 1,99,989.83	₹ 4,78,822.97

Table-III

Sl No.	Shipping Bill No. & Date	Description of goods	Quantity (NOS)	Declared			Re-determined		
				FOB (INR)	Drawback (INR)	ROSCTL (INR)	FOB	Drawback	ROSCTL

1	7718452 DATED 21.02.2024	MENS SHIRT MADE OF BLENDED	3456	₹ 23,72,094.72	₹ 59,302.37	₹ 1,09,900.80	₹ 14,24,285.25	₹ 38,455.70	₹ 54,122.84
2		MENS JEANS MADE OF COTTON	9384	₹ 65,18,032.56	₹ 2,15,095.07	₹ 3,94,340.97	₹ 42,51,230.80	₹ 1,48,793.08	₹ 2,29,991.59
3	7732806 DATED 22.02.2024	MENS TROUSER MADE OF POLYESTER	7104	₹ 49,34,367.36	₹ 1,43,096.65	₹ 2,98,529.23	₹ 32,18,323.06	₹ 93,331.37	₹ 1,94,708.55
TOTAL			19944	₹ 1,38,24,494.64	₹ 4,17,494.10	₹ 8,02,771.00	₹ 88,93,839.11	₹ 2,80,580.15	₹ 4,78,822.97

Table-IV

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess Export benefits (in Rs.)
₹ 88,93,839.11	₹ 1,36,913.95	₹ 3,23,948.02	₹ 4,60,861.97

6. As can be seen from the Table above, based on the Report received by the DYCC, JNCH and Market Enquiry conducted on 06.03.2024, it appears that the goods declared by the Exporter in the Shipping Bill Nos. 7718452 dated 21.02.2024 and 7732806 dated 22.02.2024 have been mis-declared in terms of their value and classification. The value of the goods has been re-determined on the basis of Market Enquiry Report dated 06.03.2024 and DYCC Reports. The Export incentive such as drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the Table above. Hence, the declared value i.e. Rs. 1,38,24,494.64 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. In the instant case, the Exporter is Merchant Exporter and hence, transaction value of the impugned goods under Export could not be determined under Rule 4 & 5 of the Customs Valuation Rules, 2007. Hence the value of all the items could be ascertained from the wholesale Market.

7. 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 06.03.2024. 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 06.03.2024.

8. Past Exports:

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 22.06.2023 till 31.01.2025 for Exporter M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K). However, the Exporter had filed only 01 Shipping Bill No. 7732098 dated 22.02.2024 (purged). During further investigation, ICES data was scrutinized, on perusal of the past Export data, the above-mentioned Past Shipping Bill has been purged. Accordingly, No

Past Shipping Bill pending for which foreign remittance is to be realized as per FEMA regulations.

9. Further, an Alert was inserted to withhold the Export incentives against the Exporter M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K) during the investigation.
10. The exporter, vide their letter dated Nil, requested the release of goods for export. Accordingly, this office issued a No Objection Certificate (NOC) (**RUD-V**) for the **provisional release of goods for Export** on **08.03.2024** to the CEAC. The request of the exporter was accepted by the Adjudicating Authority in accordance with the provisions of Board Circular No. 01/2011 dated 04.01.2011 and Circular No. 30/2013 dated 05.08.2013. Consequently, the goods were provisionally released for export under the provisions of Section 110A of the Customs Act, 1962, upon execution of the requisite bond of Rs. 1,38,24,494.64/- and Bank Guarantee Cash Challan HCM No. 1846 dated 15.03.2024 of Rs. 1,50,000/-.
11. Further, letters dated 08.03.2024 and 10.11.2024 were also sent to jurisdictional AC/DC of Division-I, Belapur Commissionerate to verify the genuineness of the Exporter M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K). Reply letter F.No. CGST/Bel-I/R-IV/Misc./196/23-24/2271 dated 18.11.2024 (**RUD-VI**) in respect of this office letter dated 10.11.2024 is received in this office, wherein, it is communicated that on investigation it is observed that the said exporter's GSTIN is cancelled suo-moto. As per the letter received from Assistant Commissioner, Anti Evasion CGST & C.Ex., Belapur Commissionerate dated 27.02.2024 the taxpayer is **non-existent** & involved in **fictitious** activities.

SUMMONS & STATEMENT

12. Further, in order to record the statement of M/s. EMINENT EXPORTEXIM (IE Code EYWPR2648K), under section 108 of Customs Act, 1962, 04 Summonses have been issued vide DIN- 20240278NW0000111136 dated 19.02.2024 to appear on 05.03.2024, DIN- 20240478NW0000510235 dated 17.04.2024 to appear on 02.05.2024, DIN- 20241078NT0000924799 dated 30.10.2024 to appear on 15.11.2024 DIN- 20241278NT000000DC66 dated 04.12.2024 to appear on 20.12.2024 in the name of M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K) to appear before the office of SIIB(X), 6th floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. However, the summons sent via speed post returned to this office with the remark that the 'Item returned No such person in the address'. Also, Summonses have been sent through the e-mail address provided by the exporter in their official correspondence with this office. However, the exporter did not turn up for deposing their statement.
13. Further, on receipt of spot Summons having DIN- 20250178NT000000D289 dated 01.01.2025 to appear before Customs for the

recording of the Statement u/s 108 of the C.A. 1962, the statement of Shri Machindra Khandu Ithape (**RUD-VII**) was recorded under Section 108 of the Customs Act, 1962, on 01.01.2025, in the office of the Special Investigations and Intelligence Branch (Export), situated on the 6th floor, J.N.C.H., Nhava Sheva, Dist. Raigad-400707, wherein he inter-alia stated that;

On being asked to provide a brief introduction and details of his work, he stated that the firm is a Customs Clearing & Forwarding Company engaged in handling import and export clearance at JNCH. He had been working as a G-Card holder with the firm since 2021, and the firm had been in the business of clearance and forwarding for a long time.

On being asked whether he had given a statement before any agency in the past, he replied that he had given a statement in 2022-23 before SIIB(X), JNCH, in connection with M/s. Shri Ganesh Enterprises.

On being asked whether Shipping Bill Nos. 7718452 dated 21.02.2024 and 7732806 dated 22.02.2024 had been filed by his company on behalf of M/s. Eminent Export Exim (IEC- EYWPR2648K) and what goods were being exported under the said Shipping Bill, he replied that the said Shipping Bill had been filed by his firm on behalf of M/s. Eminent Export Exim, and the goods being exported were Ready-Made Garments (RMGs).

On being asked to explain the procedure followed by his firm while filing a Shipping Bill, he stated that exporters were verbally guided to submit all necessary documents as per the exporting commodity through email, along with confirmation on whether they intended to claim export benefits. Thereafter, a checklist was prepared based on the documents submitted by the exporter, and the same was sent for approval. Upon receiving approval, the Shipping Bill was filed on behalf of the exporter on ICEGATE.

On being asked how his company came in contact with the exporter, he stated that they had come in contact through a forwarder.

On being asked whether KYC details of M/s. Eminent Export Exim had been obtained before filing their Shipping Bills, he stated that KYC details had been taken, and a copy had been submitted for reference.

On being asked whether the address of M/s. Eminent Export Exim had been verified, he confirmed that the address had been verified at the time of KYC before filing the Shipping Bills.

On being asked since when his firm had been handling the export clearance of M/s. Eminent Export Exim, he stated that this was the first export shipment of the said entity.

On being asked whether he was aware of the KYC procedure for first-time exports and whether the same had been completed for M/s. Eminent Export Exim, he stated that the KYC procedure for first-time exporters had been

conducted at CEAC and that the procedure had been completed for M/s. Eminent Export Exim.

On being asked whether he could provide any documentary evidence of the first time export KYC done by his firm for M/s. Eminent Export Exim, he stated that all documents had been retained by CEAC during the procedure and that only a receipt had been issued, which was not readily accessible.

On being shown the Summons issued under Section 108 of the Customs Act, 1962, to M/s. Eminent Export Exim and being asked why no one had appeared before the office in response, he stated that they had not been in contact with the exporter for a long time and were unaware of the reason.

On being informed that, as per the GST reply from the jurisdictional GST Commissionerate, M/s. Eminent Export Exim (GSTIN- 07AEHFS4377P1Z6) was found non-existent at the registered address, and being asked whether he was aware of it, he reiterated that they had not been in contact with the exporter for a long time and were unaware of the matter.

On being informed that Regulation 10 of the CBLR, 2018, mandates that a Customs Broker must advise clients to comply with relevant laws and report non-compliance to the Deputy/Assistant Commissioner of Customs, and being asked whether he had diligently followed this regulation in relation to Shipping Bill No. 7718452 dated 21.02.2024, he stated that a physical verification of the premises/address of the exporter had been conducted, and photographs were being submitted. He further stated that the exporter had informed them that the subject goods were procured locally and were to be exported, based on which the Shipping Bill was filed after verifying the KYC documents.

On being asked whether he had anything further to add in this case, he stated that his firm was a genuine Customs Broker with a presence across India, working diligently on all export shipments filed by them. He further stated that they would continue to cooperate with customs authorities in the ongoing investigation.

14. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

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

Section 50: Entry of goods for Exportation. –

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

Provided that the [Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting

electronically [on the customs automated system], allow an entry to be presented in any other manner.]

- (2) The Exporter of any goods, while presenting a Shipping Bill or Bill of Export, shall make and subscribe to a declaration as to the truth of its contents.
- (3) The Exporter who presents a Shipping Bill or Bill of Export under this section shall ensure the following, namely:-
 - (a) the accuracy and completeness of the information given therein;
 - (b) the authenticity and validity of any document supporting it; and
 - (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

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

Section 113(ia): Any goods entered for Exportation under claim for drawback which do not correspond in any material particular with any information furnished by the Exporter or manufacturer under this Act in relation to the fixation of the rate of drawback under Section 75, shall be liable to confiscation;

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

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

114AA. Penalty for use of false and incorrect material. -

If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods

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

Where any person has obtained any invoice by fraud, collusion, 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).

[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 utilized by such person or any other person for discharging duty, the person to whom the instrument was issued shall be liable for penalty not exceeding the face value of such instrument.

Explanation.—For the purposes of this section, the expression "instrument" shall have the same meaning as assigned to it in the Explanation 1 to section 28AAA.]

Customs Brokers Licensing Regulations, 2018:

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

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

Foreign Trade (Development and Regulation) Act, 1992.

Section 11:(1) No Export or import shall be made by any person except in accordance with the Provisions of this Act, the Rules and orders made there under and the foreign trade policy for the time being in force. **Foreign Trade (Regulation) Rules, 1993**

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

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

15. M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K) having its registered office address at Office No. C-10/304, 3RD Floor, Foundation Tower, Plot Number-20, Sector Number-11, CBD Belapur, Navi Mumbai, Thane, Maharashtra, 400614 had filed Shipping Bill Nos. 7718452 dated 21.02.2024 and 7732806 dated 22.02.2024 through their Customs Broker M/s. Service Bureau Logistics LLP. (License No. 11/2045). The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bill comes to Rs. 88,93,839.11 as against the declared FOB value of Rs. 1,38,24,494.64. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 4,17,494.10 and RoSCTL of Rs. 8,02,771.00 whereas they were eligible for

Drawback of Rs. 2,80,580.15 and RoSCTL of Rs. 4,78,822.97 respectively. (as tabulated in Table-III above).

- 15.2** As can be seen from the Table-III above, based on the Market Enquiry conducted on 06.03.2024 and DYCC Reports, it appears that the goods declared by the Exporter in the Shipping Bill Nos. 7718452 dated 21.02.2024 and 7732806 dated 22.02.2024 have been mis-declared in terms of their description, classification and valuation. During the Market Enquiry it was found that the value of the goods filed under the said Shipping Bills were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The Export incentive such as drawback & RoSCTL are therefore re-determined with respect to the re-determined FOB as mentioned in the Table-III above. It is thus cogent and clear that the Exporter M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K) had mis-declared the impugned goods in terms of their description, classification and valuation and attempted to defraud the Government by claiming undue higher amount of Drawback and ROSCTL and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the Provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.
- 15.3** The Exporter has violated the Provisions of Rule 11 of the Foreign Trade (Regulations), 1993 in as much, as they did not make a correct declaration of value of goods in the Shipping Bill filed by them to the Customs authorities.
- 15.4** As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue Export benefits not legitimately payable to them. The Exporter had declared the FOB value in the Shipping Bill as Rs. 1,38,24,494.64 whereas the re-determined FOB value after conducting the Market Survey and DYCC Reports was Rs. 88,93,839.11 only and hence higher Drawback & RoSCTL and other Export incentives were claimed. Thus, it appeared that the said goods were attempted to be Exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities.

- 15.5** As the goods were attempted to be Exported by mis-declaration for which confiscation is proposed. However, the drawback & Rosctl claim in the live Shipping Bill as mentioned in Table-I is not demanded since the goods were cleared for Provisional Export without disbursing the Export incentives to the Exporter.
- 15.6** The description of the goods found were not in consonance with the Exporter's declaration with respect to value, as the Exporter had overvalued the goods on the basis of fake invoices. Hence, the declared value appeared to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- 15.7** Accordingly, as per Rule 3 (3) *ibid*, since the value of the impugned goods could not be determined under the Provisions of Sub Rule (1), the value was to be re-determined by proceeding sequentially through Rule 4 to Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- 15.8** As the Export goods were not standard goods, the Export data in Export Commodity Data Base (ECDB) could not be used for comparing price of the goods of like kind and quality as required under Rule 4 of CVR, 2007. Further, the goods of like kind and quality Exported cannot be identified to compare their transaction value with the declared value of the subject goods. Hence, value of the subject goods could not be determined under the said Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- 15.9** The Exporter has neither produced any cost of production details, manufacturing or processing of Export details and correct transport details nor produced cost design or brand or an amount towards profit etc, to derive computed value of the goods. In absence of complete cost data details, value could not be determined as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- 15.10** The value of the impugned goods is, therefore, proposed to be redetermined under the residual Rule 6 of CVR (Export) Rules, 2007. This Rule stipulates that subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general Provisions of these Rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods has been re-determined

from Rs. 1,38,24,494.64 to Rs. 88,93,839.11 as per the Market Enquiry and DYCC Reports of the subject goods.

- 15.11** With respect to the Exporter M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K), this office sent letters dated 08.03.2024 and 10.11.2024 for the verification of the genuineness of the Exporter. Reply letter vide F. No. CGST/Bel-I/R-IV/Misc./196/23-24/2271 dated 18.11.2024 (**RUD-VI**) in respect of this office letter dated 10.11.2024 is received in this office, wherein, it is communicated that the taxpayer is **non-existent** & involved in **fictitious** activities. Also, Summonses to the Exporter have been dispatched to Exporter's address mentioned in the IEC by this office. However, the summonses sent via speed post returned to this office with the remark that the 'Item returned due to insufficient address'. Also, Summonses have been sent through the e-mail address provided by the Exporter in their official correspondence with this office. However, the Exporter did not turn up for deposing their statement. The GST registration of the Exporter is suspended by the GST Jurisdictional Authority after field visit. The GST status of the Exporter was ascertained from the GST Portal that Exporter filed the GSTR-1 and GSTR-3B up to January 2024. The GST registration was obtained on 01.06.2023 and the same was suomoto cancelled on 28.06.2023. Consequently, a case was booked on the Exporter, subsequently, the Exporter stopped filing the GSTR returns. Hence, it appears that the Exporter is **non-genuine**. Also, the Exporter M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of misdeclaration of value, description and classification of the impugned goods in case of live Shipping Bill. From the above facts, it is clear that the Exporter is a fly by night operator and was established only to Export inferior goods to claim higher export incentives. Therefore, it appears that the Exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them. The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with malafide intent to avail undue/excess export benefits in form of Drawback, Rosctl and other export benefits. Therefore, the Exporter also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional misdeclaration. Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. since the FOB value of the said goods which were provisionally exported have been re-determined and also export incentives are redetermined, the IGST payable/the refund or ITC available to the exporter also gets re-determined. Further,

the Exporter is **non-existent and non-genuine**. The ITC/IGST claimed is in question since there is no supply chain existing. Hence, the Exporter M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

15.12 As above discussed, the Exporter has claimed Drawback & RoSCTL/RoDTEP by fraud, collusion, wilful misstatement or suppression of facts without realizing the BRC for the live Shipping Bill which is cleared for Provisional Export mentioned in Table-I. Hence, it appears that the M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 on account of non-receipt of the foreign remittance in live Shipping Bill filed by the Exporter as mentioned at Table-I above.

15.13 The Custom Broker M/s. Service Bureau Logistics LLP. (License No. 11/2045) failed to ascertain the veracity and genuineness of the Exporter firm M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, though the CB stated that, they have taken copies of the IEC and GST registration from the Exporter and started filing Shipping Bills on their behalf. It appears that the CB is not disclosing the truth since the Exporter is non-existing and found to be non-genuine as per the verification of the Jurisdictional GST Authorities. The CB in his statement stated that exporters were verbally guided to submit the necessary documents via email and indicate whether they intended to claim export benefits. Based on the documents, a checklist was created, sent to the exporter for approval, and then the Shipping Bill was filed on ICEGATE after the exporter's confirmation. But no proof in this regard is submitted by the CB. Though, the CB stated that they conducted verification of address of the Exporter, no evidence has been produced in support of their claim. The CB has to verify the antecedents of the Exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. The CB in their voluntary statement has submitted that they had verified the address of the Exporter, but had furnished only photographs of the place. No evidence has been put forth by the CB to corroborate their claim of actually verifying the principal place of business of the Exporter. The role of the CB in this fraudulent export of a non-existing and non-genuine firm is

not ruled out. Had the CB confirmed the veracity and genuineness of the Exporter through their own independent and reliable sources, he could have easily known that the Exporter and their supply chain is dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

16. Now, M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K) having its registered office at Office No. C-10/304, 3RD Floor, Foundation Tower, Plot Number - 20, Sector Number-11, CBD Belapur, Navi Mumbai, Thane, Maharashtra, 400614 are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i. The declared FOB value of Rs. 1,38,24,494.64/- covered under the Shipping Bill Nos. 7718452 dated 21.02.2024 and 7732806 dated 22.02.2024 should not be rejected and re-determined to Rs. 88,93,839.11/- under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 as detailed above.
- ii. The drawback of Rs. 4,17,494.10/- and Rosctl of Rs. 8,02,771.00/- claimed in the Shipping Bill Nos. 7718452 dated 21.02.2024 and 7732806 dated 22.02.2024 should not be rejected and redetermined to Rs. 2,80,580.15/- and RoSCTL of Rs. 4,78,822.97/- since the goods were cleared for Provisional Export.
- iii. The said impugned Export goods covered under the Shipping Bill Nos. 7718452 dated 21.02.2024 and 7732806 dated 22.02.2024 having total declared FOB value of Rs. 1,38,24,494.64/-, which appear to be misdeclared in terms of value, should not be confiscated under the Provisions of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- iv. Penalty should not be imposed on M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K) under Section 114(iii) and 114AA of the Customs Act, 1962.
- v. Penalty should not be imposed on M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K) under Section 114AC of the Customs Act, 1962.
- vi. Penalty should not be imposed on M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K) under Section 114AB of the Customs Act, 1962 on account of non-receipt of the foreign remittance in respect of live Shipping Bill filed by the Exporter which is cleared for Provisional Export.
- vii. The Bond should not be enforced and Bank Guarantee Cash Challan HCM No. 1846 dated 15.03.2024 submitted at the time of Provisional Release of the goods for Export, should not be appropriated against

Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

17. Further, M/s. Service Bureau Logistics LLP. (License No. 11/2045), FLAT NO 309, F-3, WP-45/47, MINT CHAMBERS, GPO, MINT ROAD, FORT, MUMBAI- 400001 are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, CEAC, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why Penalty should not be imposed on them under Section 114(iii) and 114AA of the Customs Act, 1962 for violation of regulation 10(n) of CBLR, 2018.

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

19. 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

20. 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.

21. 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.

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

23. 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.) 11/11/20
Additional Commissioner of Customs,
CEAC, NS-II, JNCH

To,

1. M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K)
Office No. C-10/304, 3RD Floor, Foundation Tower,
Plot Number-20, Sector Number-11, CBD Belapur,
Navi Mumbai, Thane, Maharashtra, 400614.
2. M/s. Service Bureau Logistics LLP. (License No. 11/2045),
FLAT NO 309, F-3, WP-45/47, MINT CHAMBERS,
GPO, MINT ROAD, FORT, MUMBAI- 400001.

Copy to:

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

Annexure – I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill Nos. 7718452 dated 21.02.2024 and 7732806 dated 22.02.2024
RUD-II	Panchanama dated 29.02.2024
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated on 06.03.2024
RUD-V	NOC for Provisional Release of goods for Export issued by SIIB(X).
RUD-VI	Copy of GST verification report.
RUD-VII	Summonses dated 19.02.2024, 17.04.2024, 30.10.2024 and 04.12.2024.
RUD-VIII	Copy of statement of Shri. Machindra Khandu Ithape, Authorised Representative and G-Card holder of M/s. Service Bureau Logistics LLP. (License No. 11/2045) dated 01.01.2025.

 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.	
---	--	---

F. No. CUS/ASS/MISC/5/2025-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 Misclassification of goods covered under Shipping Bill Nos. 7718452 dated 21.02.2024 and 7732806 dated 22.02.2024 attempted to be Exported by M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K) to avail illegitimate Export incentives fraudulently.

On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K) covered under Shipping Bill Nos. 7718452 dated 21.02.2024 and 7732806 dated 22.02.2024 (hereinafter referred to as "Shipping Bill") **(RUD-I)** filed through their Customs Broker M/s. Service Bureau Logistics LLP. (License No. 11/2045) at JWR CFS, the goods covered under Shipping Bill Nos. 7718452 dated 21.02.2024 and 7732806 dated 22.02.2024 were declared as "MENS SHIRT MADE OF BLENDED, MENS JEANS MADE OF COTTON and MENS TROUSER MADE OF POLYESTER", were put on hold vide Hold No. 276/2023-24/SIIB(X) dated 28.02.2024 issued vide letter F. No. CUS/SIIB/MISC/163/2024-SIIB(X) JNCH for Examination of the same as the supply chain of the Exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other Export incentives. Hence the case was taken up by this unit for detailed investigation.

2. M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K) having its office at Office No. C-10/304, 3RD Floor, Foundation Tower, Plot Number-20, Sector Number-11, CBD Belapur, Navi Mumbai, Thane, Maharashtra, 400614 has filed the following Shipping Bills for Export of following items destined to UAE. The details are as under:

TABLE-I

SB No./	Description	Quantity	FOB	DBK	RoSCTL	RoDTEP	IGST
Date		(NOS)	(INR)	(INR)	(INR)	(INR)	
7718452 DATED 21.02.2024	MENS SHIRT MADE OF BLENDED	3456	₹ 23,72,094.72	₹ 59,302.37	₹ 1,09,900.80	₹ 0.00	LUT
	MENS JEANS MADE OF COTTON	9384	₹ 65,18,032.56	₹ 2,15,095.07	₹ 3,94,340.97	₹ 0.00	LUT
7732806 DATED 22.02.2024	MENS TROUSER MADE OF POLYESTER	7104	₹ 49,34,367.36	₹ 1,43,096.65	₹ 2,98,529.23	₹ 0.00	LUT
TOTAL		19944	₹ 1,38,24,494.64	₹ 4,17,494.10	₹ 8,02,771.00	₹ 0.00	LUT

3. Consequently, the subject goods pertaining to Shipping Bill Nos. 7718452 dated 21.02.2024 and 7732806 dated 22.02.2024 were examined 100% vide Panchanama dated 29.02.2024 **(RUD-II)** in the presence of two independent Panchas, representatives of Customs Broker and Exporter. During the Examination, the subject goods were found as declared in the said Shipping Bill, their corresponding invoices and Packing lists w.r.t. declared quantity and description. However, it appeared that the valuation of the goods covered in above said Shipping Bill was overvalued. Representative Sealed Samples (RSS) of the goods from the Shipping Bill were drawn for the purpose of testing.

4. Further, letters were forwarded to DYCC, JNCH along with RSS's for testing in order to determine exact characteristics, nature and composition of the subject goods. DYCC tested the RSS and forwarded the test Reports vide DYCC Report Nos. 952/SIIB(X) dated 21.01.2025, 953/SIIB(X) dated 14.01.2025 and 954/SIIB(X) dated 06.01.2025 **(RUD-III)**. The details of test report are as under:

1	MENS SHIRT MADE OF BLENDED	62059090	620502B	620502B	THE SAMPLE AS RECEIVED IS IN THE FORM OF READYMADE GARMENT (FULL SLEEVES SHIRT). IT IS MADE OF PRINTED WOVEN FABRIC HAVING POCKET AT LEFT SIDE, FITTED WITH COLLAR AND 7 PLASTIC BUTTONS AT FRONT. IT IS WHOLLY COMPOSED OF POLYESTER. TOTAL WEIGHT OF SAMPLE= 232.7 G GSM= 125.6
---	-------------------------------	----------	---------	---------	--

2	MENS JEANS MADE OF COTTON	62034290	62030101B	62030101B	The sample as received is in the form of readymade garment (Jeans). It is made of dyed woven fabric fitted with button and zip at front side having two front pockets of woven fabric and two pockets at back side. It is composed of cotton yarn on one side and filament yarns of polyester with spandex yarns on the other side. Woven fabric of lining is composed of polyester. Total weight of sample = 512.0 gm Wt. of base woven fabric = 493.4 gm Wt. of pocket fabric = 12.8 gm Wt. of zip and button = Balance % composition of base fabric Cotton 83.4% Polyester 14.4% Spandex yarns = balance GSM of Base fabric = 353.5
3	MENS TROUSER MADE OF POLYESTER	62034290	62030201B	62030201B	The Sample as received is in the form of readymade textile article (men's trouser). It is made of dyed, self-designed knitted fabric stitched with pocket fabric on each side & back and attached with button on belt & zipper. Base fabric is composed of dyed, selfdesigned knitted fabric wholly composed of polyester and inner pocket fabric is made of yarn dyed woven fabric wholly composed of polyester. Net weight of Sample = 403.9 g Weight of Base fabric = 365.6 g Weight of pocket fabric = 25.4 g Buttons & Zipper = Balance

In view of the above, the subject goods were found as mis-declared in terms of composition and RITC in the Shipping Bill No. 7718452 dated 21.02.2024. Accordingly, the drawback Sr. No. and RoSCTL Sr. No. is changed as per the DYCC Reports and drawback and RoSCTL is re-determined respectively as per table mentioned below.

Item No.	Item Description	Declared RITC	Declared Drawback Sr. No.	Declared Drawback Rate (%)	Declared RoSCTL Sr. No.	Declared RoSCTL Rate (%) (State/Centre)	Redetermined RITC	Redetermined Drawback Sr. No.	Redetermined Drawback Rate (%)	Redetermined RoSCTL Sr. No.	Redetermined RoSCTL Rate (%) (State/Centre)
1	MENS SHIRT MADE OF BLENDED	62059090	620502B	2.5	620502B	2.85 / 2.08	62053090	620503B	2.7	620503B	2.1 / 1.7
2	MENS JEANS MADE OF COTTON	62034290	62030101B	3.3	62030101B	3.6 / 2.45	62034290	62030102B	3.5	62030102B	3.13 / 2.28

3	MENS TROUSER MADE OF POLYESTER	6203 4290	6203020 1B	2.9	6203020 1B	3.6 / 2.45	62034 290	62030201 B	2.9	62030201 B	3.6 / 2.45
---	--	--------------	---------------	-----	---------------	------------	--------------	---------------	-----	---------------	------------

5. To ascertain prevailing Market Value of the goods, the Market Enquiry of the goods covered under the subject Shipping Bills was required to be conducted, therefore this office had requested to the Exporter to represent them during the said Market Enquiry. The Market Enquiry was conducted on 06.03.2024 (**RUD-IV**) along with Authorized Representative of the Exporter. As per the Market Enquiry the value of the goods has been re-determined and accordingly the Export incentives have been re-determined. On the basis of Panchanama dated 29.02.2024, DYCC Reports and Market Enquiry Report dated 06.03.2024 and DYCC Reports, it is observed that the subject goods have been mis-declared in terms of valuation and classification. The re-determined FOB value of the goods and corresponding Export incentives under the Shipping Bill would be as below:

Table-II

Sr. No	SB & Date	Description of Goods	Avg. Wholesale Price	PMV	Declared FOB	Re-determined FOB * (Re-determined PMV/Declared PMV)	Drawback Rate	Redetermined Drawback	State RoSCTL Rate	Redetermined State RoSCTL	Central RoSCTL Rate	Redetermined Central RoSCTL	Total Redetermined RoSCTL
1	7718452 DATED 21.02.2024	MENS SHIRT MADE OF BLENDED	453.33	755.01	₹ 23,72,094.72	₹ 14,24,285.25	2.7	₹ 38,455.70	2.1	₹ 29,909.99	1.7	₹ 24,212.85	₹ 54,122.84
2		MENS JEANS MADE OF COTTON	498.33	764.05	₹ 65,18,032.56	₹ 42,51,230.80	3.5	₹ 1,48,793.08	3.13	₹ 1,33,063.52	2.28	₹ 96,928.06	₹ 2,29,991.59
3	7732806 DATED 22.02.2024	MENS TROUSER MADE OF POLYESTER	498.33	764.05	₹ 49,34,367.36	₹ 32,18,323.06	2.9	₹ 93,331.37	3.6	₹ 1,15,859.63	2.45	₹ 78,848.91	₹ 1,94,708.55
TOTAL					₹ 1,38,24,494.64	₹ 88,93,839.11		₹ 2,80,580.15		₹ 2,78,833.14		₹ 1,99,989.83	₹ 4,78,822.97

Table-III

Sl No.	Shipping Bill No. & Date	Description of goods	Quantity	Declared			Re-determined		
			(NOS)	FOB (INR)	Drawback (INR)	ROSCTL (INR)	FOB	Drawback	ROSCTL

1	7718452 DATED 21.02.2024	MENS SHIRT MADE OF BLENDED	3456	₹ 23,72,094.72	₹ 59,302.37	₹ 1,09,900.80	₹ 14,24,285.25	₹ 38,455.70	₹ 54,122.84
2		MENS JEANS MADE OF COTTON	9384	₹ 65,18,032.56	₹ 2,15,095.07	₹ 3,94,340.97	₹ 42,51,230.80	₹ 1,48,793.08	₹ 2,29,991.59
3	7732806 DATED 22.02.2024	MENS TROUSER MADE OF POLYESTER	7104	₹ 49,34,367.36	₹ 1,43,096.65	₹ 2,98,529.23	₹ 32,18,323.06	₹ 93,331.37	₹ 1,94,708.55
TOTAL			19944	₹ 1,38,24,494.64	₹ 4,17,494.10	₹ 8,02,771.00	₹ 88,93,839.11	₹ 2,80,580.15	₹ 4,78,822.97

Table-IV

<i>Re-determined FOB (in Rs.)</i>	<i>Differential Drawback (in Rs.)</i>	<i>Differential ROSCTL (in Rs.)</i>	<i>Total excess Export benefits (in Rs.)</i>
₹ 88,93,839.11	₹ 1,36,913.95	₹ 3,23,948.02	₹ 4,60,861.97

6. As can be seen from the Table above, based on the Report received by the DYCC, JNCH and Market Enquiry conducted on 06.03.2024, it appears that the goods declared by the Exporter in the Shipping Bill Nos. 7718452 dated 21.02.2024 and 7732806 dated 22.02.2024 have been mis-declared in terms of their value and classification. The value of the goods has been re-determined on the basis of Market Enquiry Report dated 06.03.2024 and DYCC Reports. The Export incentive such as drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the Table above. Hence, the declared value i.e. Rs. 1,38,24,494.64 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. In the instant case, the Exporter is Merchant Exporter and hence, transaction value of the impugned goods under Export could not be determined under Rule 4 & 5 of the Customs Valuation Rules, 2007. Hence the value of all the items could be ascertained from the wholesale Market.

7. 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 06.03.2024. 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 06.03.2024.

8. Past Exports:

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 22.06.2023 till 31.01.2025 for Exporter M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K). However, the Exporter had filed only 01 Shipping Bill No. 7732098 dated 22.02.2024 (purged). During further investigation, ICES data was scrutinized, on perusal of the past Export data, the above-mentioned Past Shipping Bill has been purged. Accordingly, No

Past Shipping Bill pending for which foreign remittance is to be realized as per FEMA regulations.

9. Further, an Alert was inserted to withhold the Export incentives against the Exporter M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K) during the investigation.
10. The exporter, vide their letter dated Nil, requested the release of goods for export. Accordingly, this office issued a No Objection Certificate (NOC) **(RUD-V)** for the **provisional release of goods for Export** on **08.03.2024** to the CEAC. The request of the exporter was accepted by the Adjudicating Authority in accordance with the provisions of Board Circular No. 01/2011 dated 04.01.2011 and Circular No. 30/2013 dated 05.08.2013. Consequently, the goods were provisionally released for export under the provisions of Section 110A of the Customs Act, 1962, upon execution of the requisite bond of Rs. 1,38,24,494.64/- and Bank Guarantee Cash Challan HCM No. 1846 dated 15.03.2024 of Rs. 1,50,000/-.
11. Further, letters dated 08.03.2024 and 10.11.2024 were also sent to jurisdictional AC/DC of Division-I, Belapur Commissionerate to verify the genuineness of the Exporter M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K). Reply letter F.No. CGST/Bel-I/R-IV/Misc./196/23-24/2271 dated 18.11.2024 **(RUD-VI)** in respect of this office letter dated 10.11.2024 is received in this office, wherein, it is communicated that on investigation it is observed that the said exporter's GSTIN is cancelled suo-moto. As per the letter received from Assistant Commissioner, Anti Evasion CGST & C.Ex., Belapur Commissionerate dated 27.02.2024 the taxpayer is **non-existent** & involved in **fictitious** activities.

SUMMONS & STATEMENT

12. Further, in order to record the statement of M/s. EMINENT EXPORTEXIM (IE Code EYWPR2648K), under section 108 of Customs Act, 1962, 04 Summonses have been issued vide DIN- 20240278NW0000111136 dated 19.02.2024 to appear on 05.03.2024, DIN- 20240478NW0000510235 dated 17.04.2024 to appear on 02.05.2024, DIN- 20241078NT0000924799 dated 30.10.2024 to appear on 15.11.2024 DIN- 20241278NT000000DC66 dated 04.12.2024 to appear on 20.12.2024 in the name of M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K) to appear before the office of SIIB(X), 6th floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. However, the summons sent via speed post returned to this office with the remark that the 'Item returned No such person in the address'. Also, Summonses have been sent through the e-mail address provided by the exporter in their official correspondence with this office. However, the exporter did not turn up for deposing their statement.

13. Further, on receipt of spot Summons having DIN- 20250178NT000000D289 dated 01.01.2025 to appear before Customs for the

recording of the Statement u/s 108 of the C.A. 1962, the statement of Shri Machindra Khandu Ithape (**RUD-VII**) was recorded under Section 108 of the Customs Act, 1962, on 01.01.2025, in the office of the Special Investigations and Intelligence Branch (Export), situated on the 6th floor, J.N.C.H., Nhava Sheva, Dist. Raigad-400707, wherein he inter-alia stated that;

On being asked to provide a brief introduction and details of his work, he stated that the firm is a Customs Clearing & Forwarding Company engaged in handling import and export clearance at JNCH. He had been working as a G-Card holder with the firm since 2021, and the firm had been in the business of clearance and forwarding for a long time.

On being asked whether he had given a statement before any agency in the past, he replied that he had given a statement in 2022-23 before SIIB(X), JNCH, in connection with M/s. Shri Ganesh Enterprises.

On being asked whether Shipping Bill Nos. 7718452 dated 21.02.2024 and 7732806 dated 22.02.2024 had been filed by his company on behalf of M/s. Eminent Export Exim (IEC- EYWPR2648K) and what goods were being exported under the said Shipping Bill, he replied that the said Shipping Bill had been filed by his firm on behalf of M/s. Eminent Export Exim, and the goods being exported were Ready-Made Garments (RMGs).

On being asked to explain the procedure followed by his firm while filing a Shipping Bill, he stated that exporters were verbally guided to submit all necessary documents as per the exporting commodity through email, along with confirmation on whether they intended to claim export benefits. Thereafter, a checklist was prepared based on the documents submitted by the exporter, and the same was sent for approval. Upon receiving approval, the Shipping Bill was filed on behalf of the exporter on ICEGATE.

On being asked how his company came in contact with the exporter, he stated that they had come in contact through a forwarder.

On being asked whether KYC details of M/s. Eminent Export Exim had been obtained before filing their Shipping Bills, he stated that KYC details had been taken, and a copy had been submitted for reference.

On being asked whether the address of M/s. Eminent Export Exim had been verified, he confirmed that the address had been verified at the time of KYC before filing the Shipping Bills.

On being asked since when his firm had been handling the export clearance of M/s. Eminent Export Exim, he stated that this was the first export shipment of the said entity.

On being asked whether he was aware of the KYC procedure for first-time exports and whether the same had been completed for M/s. Eminent Export Exim, he stated that the KYC procedure for first-time exporters had been

conducted at CEAC and that the procedure had been completed for M/s. Eminent Export Exim.

On being asked whether he could provide any documentary evidence of the first time export KYC done by his firm for M/s. Eminent Export Exim, he stated that all documents had been retained by CEAC during the procedure and that only a receipt had been issued, which was not readily accessible.

On being shown the Summons issued under Section 108 of the Customs Act, 1962, to M/s. Eminent Export Exim and being asked why no one had appeared before the office in response, he stated that they had not been in contact with the exporter for a long time and were unaware of the reason.

On being informed that, as per the GST reply from the jurisdictional GST Commissionerate, M/s. Eminent Export Exim (GSTIN- 07AEHFS4377P1Z6) was found non-existent at the registered address, and being asked whether he was aware of it, he reiterated that they had not been in contact with the exporter for a long time and were unaware of the matter.

On being informed that Regulation 10 of the CBLR, 2018, mandates that a Customs Broker must advise clients to comply with relevant laws and report non-compliance to the Deputy/Assistant Commissioner of Customs, and being asked whether he had diligently followed this regulation in relation to Shipping Bill No. 7718452 dated 21.02.2024, he stated that a physical verification of the premises/address of the exporter had been conducted, and photographs were being submitted. He further stated that the exporter had informed them that the subject goods were procured locally and were to be exported, based on which the Shipping Bill was filed after verifying the KYC documents.

On being asked whether he had anything further to add in this case, he stated that his firm was a genuine Customs Broker with a presence across India, working diligently on all export shipments filed by them. He further stated that they would continue to cooperate with customs authorities in the ongoing investigation.

14. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

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

Section 50: Entry of goods for Exportation. –

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

Provided that the [Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting

electronically [on the customs automated system], allow an entry to be presented in any other manner.]

- (2) The Exporter of any goods, while presenting a Shipping Bill or Bill of Export, shall make and subscribe to a declaration as to the truth of its contents.
- (3) The Exporter who presents a Shipping Bill or Bill of Export under this section shall ensure the following, namely:-
 - (a) the accuracy and completeness of the information given therein;
 - (b) the authenticity and validity of any document supporting it; and
 - (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

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

Section 113(ia): Any goods entered for Exportation under claim for drawback which do not correspond in any material particular with any information furnished by the Exporter or manufacturer under this Act in relation to the fixation of the rate of drawback under Section 75, shall be liable to confiscation;

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

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

114AA. Penalty for use of false and incorrect material. -

If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods

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

Where any person has obtained any invoice by fraud, collusion, 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).

[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 utilized by such person or any other person for discharging duty, the person to whom the instrument was issued shall be liable for penalty not exceeding the face value of such instrument.

Explanation.—For the purposes of this section, the expression “instrument” shall have the same meaning as assigned to it in the Explanation 1 to section 28AAA.]

Customs Brokers Licensing Regulations, 2018:

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

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

Foreign Trade (Development and Regulation) Act, 1992.

Section 11:(1) No Export or import shall be made by any person except in accordance with the Provisions of this Act, the Rules and orders made there under and the foreign trade policy for the time being in force. **Foreign Trade (Regulation) Rules, 1993**

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

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

15. M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K) having its registered office address at Office No. C-10/304, 3RD Floor, Foundation Tower, Plot Number-20, Sector Number-11, CBD Belapur, Navi Mumbai, Thane, Maharashtra, 400614 had filed Shipping Bill Nos. 7718452 dated 21.02.2024 and 7732806 dated 22.02.2024 through their Customs Broker M/s. Service Bureau Logistics LLP. (License No. 11/2045). The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bill comes to Rs. 88,93,839.11 as against the declared FOB value of Rs. 1,38,24,494.64. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 4,17,494.10 and RoSCTL of Rs. 8,02,771.00 whereas they were eligible for

Drawback of Rs. 2,80,580.15 and RoSCTL of Rs. 4,78,822.97 respectively. (as tabulated in Table-III above).

- 15.2** As can be seen from the Table-III above, based on the Market Enquiry conducted on 06.03.2024 and DYCC Reports, it appears that the goods declared by the Exporter in the Shipping Bill Nos. 7718452 dated 21.02.2024 and 7732806 dated 22.02.2024 have been mis-declared in terms of their description, classification and valuation. During the Market Enquiry it was found that the value of the goods filed under the said Shipping Bills were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The Export incentive such as drawback & RoSCTL are therefore re-determined with respect to the re-determined FOB as mentioned in the Table-III above. It is thus cogent and clear that the Exporter M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K) had mis-declared the impugned goods in terms of their description, classification and valuation and attempted to defraud the Government by claiming undue higher amount of Drawback and ROSCTL and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the Provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.
- 15.3** The Exporter has violated the Provisions of Rule 11 of the Foreign Trade (Regulations), 1993 in as much, as they did not make a correct declaration of value of goods in the Shipping Bill filed by them to the Customs authorities.
- 15.4** As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue Export benefits not legitimately payable to them. The Exporter had declared the FOB value in the Shipping Bill as Rs. 1,38,24,494.64 whereas the re-determined FOB value after conducting the Market Survey and DYCC Reports was Rs. 88,93,839.11 only and hence higher Drawback & RoSCTL and other Export incentives were claimed. Thus, it appeared that the said goods were attempted to be Exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities.

- 15.5** As the goods were attempted to be Exported by mis-declaration for which confiscation is proposed. However, the drawback & Rosctl claim in the live Shipping Bill as mentioned in Table-I is not demanded since the goods were cleared for Provisional Export without disbursing the Export incentives to the Exporter.
- 15.6** The description of the goods found were not in consonance with the Exporter's declaration with respect to value, as the Exporter had overvalued the goods on the basis of fake invoices. Hence, the declared value appeared to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- 15.7** Accordingly, as per Rule 3 (3) *ibid*, since the value of the impugned goods could not be determined under the Provisions of Sub Rule (1), the value was to be re-determined by proceeding sequentially through Rule 4 to Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- 15.8** As the Export goods were not standard goods, the Export data in Export Commodity Data Base (ECDB) could not be used for comparing price of the goods of like kind and quality as required under Rule 4 of CVR, 2007. Further, the goods of like kind and quality Exported cannot be identified to compare their transaction value with the declared value of the subject goods. Hence, value of the subject goods could not be determined under the said Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- 15.9** The Exporter has neither produced any cost of production details, manufacturing or processing of Export details and correct transport details nor produced cost design or brand or an amount towards profit etc, to derive computed value of the goods. In absence of complete cost data details, value could not be determined as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- 15.10** The value of the impugned goods is, therefore, proposed to be redetermined under the residual Rule 6 of CVR (Export) Rules, 2007. This Rule stipulates that subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general Provisions of these Rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods has been re-determined

from Rs. 1,38,24,494.64 to Rs. 88,93,839.11 as per the Market Enquiry and DYCC Reports of the subject goods.

15.11 With respect to the Exporter M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K), this office sent letters dated 08.03.2024 and 10.11.2024 for the verification of the genuineness of the Exporter. Reply letter vide F. No. CGST/Bel-I/R-IV/Misc./196/23-24/2271 dated 18.11.2024 (**RUD-VI**) in respect of this office letter dated 10.11.2024 is received in this office, wherein, it is communicated that the taxpayer is **non-existent** & involved in **fictional** activities. Also, Summonses to the Exporter have been dispatched to Exporter's address mentioned in the IEC by this office. However, the summonses sent via speed post returned to this office with the remark that the 'Item returned due to insufficient address'. Also, Summonses have been sent through the e-mail address provided by the Exporter in their official correspondence with this office. However, the Exporter did not turn up for deposing their statement. The GST registration of the Exporter is suspended by the GST Jurisdictional Authority after field visit. The GST status of the Exporter was ascertained from the GST Portal that Exporter filed the GSTR-1 and GSTR-3B up to January 2024. The GST registration was obtained on 01.06.2023 and the same was suo moto cancelled on 28.06.2023. Consequently, a case was booked on the Exporter, subsequently, the Exporter stopped filing the GSTR returns. Hence, it appears that the Exporter is **non-genuine**. Also, the Exporter M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of misdeclaration of value, description and classification of the impugned goods in case of live Shipping Bill. From the above facts, it is clear that the Exporter is a fly by night operator and was established only to Export inferior goods to claim higher export incentives. Therefore, it appears that the Exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them. The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with malafide intent to avail undue/excess export benefits in form of Drawback, Rosctl and other export benefits. Therefore, the Exporter also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional misdeclaration. Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. since the FOB value of the said goods which were provisionally exported have been re-determined and also export incentives are redetermined, the IGST payable/the refund or ITC available to the exporter also gets re-determined. Further,

the Exporter is **non-existent and non-genuine**. The ITC/IGST claimed is in question since there is no supply chain existing. Hence, the Exporter M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

15.12 As above discussed, the Exporter has claimed Drawback & RoSCTL/RoDTEP by fraud, collusion, wilful misstatement or suppression of facts without realizing the BRC for the live Shipping Bill which is cleared for Provisional Export mentioned in Table-I. Hence, it appears that the M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 on account of non-receipt of the foreign remittance in live Shipping Bill filed by the Exporter as mentioned at Table-I above.

15.13 The Custom Broker M/s. Service Bureau Logistics LLP. (License No. 11/2045) failed to ascertain the veracity and genuineness of the Exporter firm M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, though the CB stated that, they have taken copies of the IEC and GST registration from the Exporter and started filing Shipping Bills on their behalf. It appears that the CB is not disclosing the truth since the Exporter is non-existing and found to be non-genuine as per the verification of the Jurisdictional GST Authorities. The CB in his statement stated that exporters were verbally guided to submit the necessary documents via email and indicate whether they intended to claim export benefits. Based on the documents, a checklist was created, sent to the exporter for approval, and then the Shipping Bill was filed on ICEGATE after the exporter's confirmation. But no proof in this regard is submitted by the CB. Though, the CB stated that they conducted verification of address of the Exporter, no evidence has been produced in support of their claim. The CB has to verify the antecedents of the Exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. The CB in their voluntary statement has submitted that they had verified the address of the Exporter, but had furnished only photographs of the place. No evidence has been put forth by the CB to corroborate their claim of actually verifying the principal place of business of the Exporter. The role of the CB in this fraudulent export of a non-existing and non-genuine firm is

not ruled out. Had the CB confirmed the veracity and genuineness of the Exporter through their own independent and reliable sources, he could have easily known that the Exporter and their supply chain is dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

16. Now, M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K) having its registered office at Office No. C-10/304, 3RD Floor, Foundation Tower, Plot Number - 20, Sector Number-11, CBD Belapur, Navi Mumbai, Thane, Maharashtra, 400614 are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i. The declared FOB value of Rs. 1,38,24,494.64/- covered under the Shipping Bill Nos. 7718452 dated 21.02.2024 and 7732806 dated 22.02.2024 should not be rejected and re-determined to Rs. 88,93,839.11/- under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 as detailed above.
- ii. The drawback of Rs. 4,17,494.10/- and Rosctl of Rs. 8,02,771.00/- claimed in the Shipping Bill Nos. 7718452 dated 21.02.2024 and 7732806 dated 22.02.2024 should not be rejected and redetermined to Rs. 2,80,580.15/- and RoSCTL of Rs. 4,78,822.97/- since the goods were cleared for Provisional Export.
- iii. The said impugned Export goods covered under the Shipping Bill Nos. 7718452 dated 21.02.2024 and 7732806 dated 22.02.2024 having total declared FOB value of Rs. 1,38,24,494.64/-, which appear to be misdeclared in terms of value, should not be confiscated under the Provisions of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- iv. Penalty should not be imposed on M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K) under Section 114(iii) and 114AA of the Customs Act, 1962.
- v. Penalty should not be imposed on M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K) under Section 114AC of the Customs Act, 1962.
- vi. Penalty should not be imposed on M/s. EMINENT EXPORT EXIM (IE Code EYWPR2648K) under Section 114AB of the Customs Act, 1962 on account of non-receipt of the foreign remittance in respect of live Shipping Bill filed by the Exporter which is cleared for Provisional Export.
- vii. The Bond should not be enforced and Bank Guarantee Cash Challan HCM No. 1846 dated 15.03.2024 submitted at the time of Provisional Release of the goods for Export, should not be appropriated against

Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

17. Further, M/s. Service Bureau Logistics LLP. (License No. 11/2045), FLAT NO 309, F-3, WP-45/47, MINT CHAMBERS, GPO, MINT ROAD, FORT, MUMBAI- 400001 are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, CEAC, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why Penalty should not be imposed on them under Section 114(iii) and 114AA of the Customs Act, 1962 for violation of regulation 10(n) of CBLR, 2018.

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

19. 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

20. 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.

21. 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.

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

23. 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. EMINENT EXPORT EXIM (IE Code EYWPR2648K)
Office No. C-10/304, 3RD Floor, Foundation Tower,
Plot Number-20, Sector Number-11, CBD Belapur,
Navi Mumbai, Thane, Maharashtra, 400614.
2. M/s. Service Bureau Logistics LLP. (License No. 11/2045),
FLAT NO 309, F-3, WP-45/47, MINT CHAMBERS,
GPO, MINT ROAD, FORT, MUMBAI- 400001.

Copy to:

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

Annexure – I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill Nos. 7718452 dated 21.02.2024 and 7732806 dated 22.02.2024
RUD-II	Panchanama dated 29.02.2024
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated on 06.03.2024
RUD-V	NOC for Provisional Release of goods for Export issued by SIIB(X).
RUD-VI	Copy of GST verification report.
RUD-VII	Summonses dated 19.02.2024, 17.04.2024, 30.10.2024 and 04.12.2024.
RUD-VIII	Copy of statement of Shri. Machindra Khandu Ithape, Authorised Representative and G-Card holder of M/s. Service Bureau Logistics LLP. (License No. 11/2045) dated 01.01.2025.

FLAT NO 309, F-3, WP-45/47, MINT CHAMBERS,
GPO, MINT ROAD, FORT, MUMBAI- 400001.

Copy to:

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

Annexure – I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill Nos. 7718452 dated 21.02.2024 and 7732806 dated 22.02.2024
RUD-II	Panchanama dated 29.02.2024
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated on 06.03.2024
RUD-V	NOC for Provisional Release of goods for Export issued by SIIB(X).
RUD-VI	Copy of GST verification report.
RUD-VII	Summonses dated 19.02.2024, 17.04.2024, 30.10.2024 and 04.12.2024.
RUD-VIII	Copy of statement of Shri. Machindra Khandu Ithape, Authorised Representative and G-Card holder of M/s. Service Bureau Logistics LLP. (License No. 11/2045) dated 01.01.2025.

Shipping Bill for Export

Job No.: **0001334** Date: **21/02/2024** S/B No.: **7718452** Date: **21/02/2024**Loading Port: **INNSA1** State of Origin: **MAHARASHTRA**

Exporter's Name

IEC No. (**0**) **EYWPR2648K** PAN: **EYWPR2648K**

EMINENT EXPORT EXIM

Office No. C-10/304.3RD FLOOR FOUNDATOWER, Plot Number 20., SECTOR NUMBE
11 CBD BELAPUR NAVI MUMBAI THANE MAHARASHTRA 400614GSTN Type : **GSN**GSTN No : **27EYWPR2648K1ZC**

Consignee's Name

ALMARKAZ ALAWAL GENERAL TRADING LLC

Office No. 606-372, Bayan Business Center,

Dubai Investment Park First, Dubai UAE

UNITED ARAB EMIRATES

Port of Loading (INNSA1) : **Nhava Sheva Sea**
Country of Final Dest. (AE) : **UNITED ARAB EMIRATES**
Port of Final Dest. (AEJEA) : **JEBEL ALI**
Port of Discharge (AEJEA) : **JEBEL ALI**
Country of Discharge (AE) : **UNITED ARAB EMIRATES**
Nature of Cargo : **P**
Rotation No :
Marks & No(s).

No of Packages : **128**
Loose Packets. : **0**
Type of Packages : **CTN**
Net Weight (**KGS**) : **5003.000**
Gross Weight (**KGS**) : **5387.000**
No. of Containers : **0**

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

Forex Bank Acc :
FOB Value (**Rs.**) : **8890127.28**
ST / Excise Regn.
Authorised Dealer Code : **6220283**
I.F.S. Code : **KARB0000518**

RBI Waiver No :
RODTEP Amount : **0.00**
Drawback Account No :
DBK Amount : **274397.44**
F ROSCTL Amount : **504242.00**

Invoice Details Serial No : **1**
Invoice Value : **108152.40 (Rs. 8890127.28)**
FOB Value : **108152.40 (Rs. 8890127.28)**
Invoice No. : **EEE/012/2023-24**
Nature of Contract : **FOB**
Contract No.
Third Party

DBK Value (**Rs.**) : **274397.44**
Currency of Invoice : **USD**
Invoice Date : **21/02/2024**
Exchange Rate : **USD 1 = Rs. 82.20**
Contract Date

Insurance
Freight
Discount
Commission
Other Deduction
Packing Charges

Rate **Currency** **Amount** **Buyer's Name and Address**
Corporate Courier and Cargo Ltd,
HEDON,UK

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

SL No	RITC Code Quantity Scheme Description Manufacturer Details Transit Country	Item Description Units Source State	Rate	Per	Units	Total Value(FC) Declared PMV(INR)	FOB Value(INR) Accepted PMV(INR)	Scheme Reward
1	62059090 3456 Drawback, and ROSCTL	MENS SHIRT MADE OF BLENDED NOS 8.35		Per 1	NOS	28857.60 755.01	2372094.72 2609304.19	60 YES
#					LUT		0.00	GNX100
2	62034290 9384 Drawback, and ROSCTL	MENS JEANS MADE OF COTTON NOS 8.45		Per 1	NOS	79294.80 764.05	6518032.56 7169835.82	60 YES
#					LUT		0.00	GNX100
					Tax Value : 0.00		8890127.28	
					IGST Amt : 0.00		9779140.01	

Drawback Details

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	620502B	0.00	2.50	0.00	18.20	3456.000	59302.37
1	2	62030101B	0.00	3.30	0.00	90.00	9384.000	215095.07
Drawback Amount(INR)								274397.44

P1 29/02/24

P2 29/02/24

CO 29/02/24

SERVICE BUREAU LOGISTICS LLP
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 2
Print on 21/02/2024 17:11:56

Shipping Bill for Export

Job No.: 0001334 Date: 21/02/2024 S/B No.: 7718452 Date: 21/02/2024

Loading Port: INNSA1 State of Origin: MAHARASHTRA

ROSCTL Details

INV No	Item No	ROSCTL SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	620502B	2.85	18.40	2.08	13.40	3456.000	63590.40	46310.40	109900.80
1	2	62030101B	3.60	105.70	2.45	71.90	9384.000	234649.17	159691.80	394340.97
ROSCTL Amount(INR)								298239.57	206002.20	504241.77

Packages Details

Packages From	Packages To	Kind Package
01	87	CTN
2359	2399	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty W/H No	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	3456 NOS	NILL		0.00	0.00	665 PALGHAR	27 MAHARASHTRA	NCPTI	
1/2	9384 NOS	NILL		0.00	0.00	665 PALGHAR	27 MAHARASHTRA	NCPTI	
			0.00	0.00	0.00				

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type	Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name			Document Issuer Party Address					
Document Beneficiary Name			Document Beneficiary Address					
1	1	2024022100112586	EEE/012/2023-24	380000	Commercial Invoice	United Arab Emirates	21/02/2024	
ALMARKAZ ALAWAL GENERAL TRADING LLC			Office No. 606-372, Bayan Business Center, Dubai Investment Park First, Dubai UAE					
EMINENT EXPORT EXIM			Office No.C-10/304,3RD FLOOR FOUNDA TOWER, Plot Number20,, SECTOR NUMBE 11 CBD BELAPUR NAVI MUMBAI THANE MAHARASHTRA					
1	1	2024022100112587	EEE/012/2023-24	271000	Packing list	United Arab Emirates	21/02/2024	
ALMARKAZ ALAWAL GENERAL TRADING LLC			Office No. 606-372, Bayan Business Center, Dubai Investment Park First, Dubai UAE					
EMINENT EXPORT EXIM			Office No.C-10/304,3RD FLOOR FOUNDA TOWER, Plot Number20,, SECTOR NUMBE 11 CBD BELAPUR NAVI MUMBAI THANE MAHARASHTRA					

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2,	DEC-RS001	I/We EMINENT EXPORT EXIM holder of IEC No EYWPR2648K, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

Invoice	Item	Agency	Document Name
-	-	-	Invoice
-	-	-	Packaging List

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

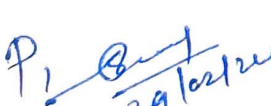
NO

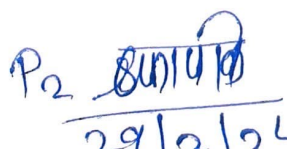
I/We declare that particulars given here in true and correct.

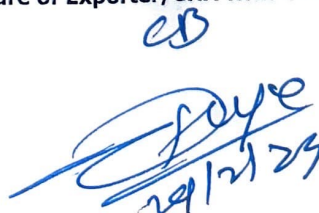
I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.

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

Signature of Exporter/CHA with Date

P1  29/02/24

P2  29/2/24

 29/2/24

Shipping Bill for Export

Job No.: 0001337 Date: 21/02/2024 S/B No.: 7732806 Date: 22/02/2024

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Exporter's Name

IEC No. (0) EYWPR2648K PAN:EYWPR2648K

EMINENT EXPORT EXIM

Office No.C-10/304,3RD FLOOR FOUNDATOWER, Plot Number20., SECTOR NUMBE
11 CBD BELAPUR NAVI MUMBAI THANE MAHARASHTRA 400614

GSTN Type : GSN GSTN No : 27EYWPR2648K1ZC

Consignee's Name

AASAJ GENERAL TRADING

P.O.BOX .NO. 9208,GIBCA SHOWROOM NO. 16,
NEW INDUSTRIAL AREA NEAR DAR MIX ROUND
ABOUT AJMAN UNITED ARAB EMIRATES
UNITED ARAB EMIRATES

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

No of Packages : **74**
Loose Packets. :
Type of Packages : **CTN**
Net Weight (KGS) : **2700.000**
Gross Weight (KGS) : **2922.000**
No. of Containers : **0**

Forex Bank Acc :
FOB Value (Rs.) : **4934367.36**
ST / Excise Regn. :
Authorised Dealer Code : **6220283**
I.F.S. Code : **KARB0000518**

RBI Waiver No :
RODTEP Amount :
Drawback Account No :
DBK Amount : **143096.65**
F ROSCTL Amount : **298529.00**

Invoice Details Serial No

Invoice Value : **60028.80 (Rs. 4934367.36)**
FOB Value : **60028.80 (Rs. 4934367.36)**
Invoice No. : **EEE/014/2023-24**
Nature of Contract : **FOB**
Contract No. :
Third Party :

DBK Value (Rs.) : **143096.65**
Currency of Invoice : **USD**
Invoice Date : **21/02/2024**
Exchange Rate : **USD 1 = Rs. 82.20**
Contract Date :

	Rate	Currency	Amount	Buyer's Name and Address
Insurance				Corporate Courier and Cargo Ltd,
Freight				HEDON,UK
Discount				2.ALMARKAZ ALAWAL GENERAL TRADING LLC
Commission				
Other Deduction				Nature of Payment : DA
Packing Charges				Period of Payment : 180 Days

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description							
	Manufacturer Details							
	Transit Country	Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
1	62034290	MENS TROUSER MADE OF POLYESTER						60
	7104	NOS 8.45		Per 1	NOS	60028.80	4934367.36	YES
	Drawback, and ROSCTL					764.05	5427804.10	
			0	LUT		0	0.00	GNX100
					Tax Value : 0.00		4934367.36	
					IGST Amt : 0.00		5427804.10	

Drawback Details

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	62030201B	0.00	2.90	0.00	63.00	7104.000	143096.65

ROSCTL Details

INV No	Item No	ROSCTL SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	62030201B	3.60	68.20	2.45	46.40	7104.000	177637.22	120892.00	298529.22

Packages Details

Packages From	Packages To	Kind Package
6928	7001	CTN

Single Windows Type of Information

Inv/Itc m	SQC & Qty W/H No	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	7104 NOS	NILL		0.00	0.00	665 PALGHAR	27 MAHARASHTRA	NCPTI	

P1, 29/02/24

P2, 29/12/24

P3, 29/12/24

SERVICE BUREAU LOGISTICS LLP
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 2
Print on 22/02/2024 11:46:30

Shipping Bill for Export

Job No.: **0001337** Date: **21/02/2024** S/B No.: **7732806** Date: **22/02/2024** Loading Port: **INNSA1** State of Origin: **MAHARASHTRA**

0.00 0.00 0.00

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name			Document Issuer Party Address				
Document Beneficiary Name			Document Beneficiary Address				
1	1	2024022200016494	EEE/014/2023-24	380000 Commercial Invoice	United Arab Emirates	21/02/2024	
AASAJ GENERAL TRADING			P.O.BOX .NO. 9208,GIBCA SHOWROOM NO. 16, NEW INDUSTRIAL AREA NEAR DAR MIX ROUND ABOUT AJMAN UNITED ARAB EMIRATES				
EMINENT EXPORT EXIM			Office No.C-10/304,3RD FLOOR FOUNDA TOWER, Plot Number20,, SECTOR NUMBE 11 CBD BELAPUR NAVI MUMBAI THANE MAHARASHTRA				
1	1	2024022200016492	EEE/014/2023-24	271000 Packing list	United Arab Emirates	21/02/2024	
AASAJ GENERAL TRADING			P.O.BOX .NO. 9208,GIBCA SHOWROOM NO. 16, NEW INDUSTRIAL AREA NEAR DAR MIX ROUND ABOUT AJMAN UNITED ARAB EMIRATES				
EMINENT EXPORT EXIM			Office No.C-10/304,3RD FLOOR FOUNDA TOWER, Plot Number20,, SECTOR NUMBE 11 CBD BELAPUR NAVI MUMBAI THANE MAHARASHTRA				

Statement Details

Inv/Item Sn	Code	Title
I/1,	DEC-RS001	I/We EMINENT EXPORT EXIM holder of IEC No EYWPR2648K, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

Invoice	Item	Agency	Document Name
-	-	-	Invoice
-	-	-	Packaging List

Factory Stuffing Sample Accompanied Vessel Name & Voys, Rotation No & Date
NO

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

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

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

Signature of Exporter/CHA with Date

P1
29/2/24

P2
29/2/24

CB
29/2/24

PANCHANAMA dated 29.02.2024 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai – 410206

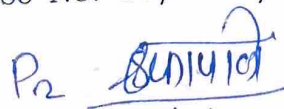
Pancha No.1		Pancha No.2	
Name	Shivprasad Balasaheb Mahale	Name	Nilesh Baburao Phapale
Age	23 Years	Age	27 Years
Address-	Maruti Mandir, Belapur, Bota, Ahmadnagar, Maharashtra-422602.	Address-	Gavthan, Belapur, Ahmadnagar, Maharashtra-422602.
Type of ID card	Aadhar Card	Type of ID card	Aadhar Card
Number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

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Ashok Kumar Nayak, an Intelligence Officer, SIIB(X), JNCH on 29.02.2024 at 1700 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-400210 to witness the examination of goods of exporter M/s. EMINENT EXPORT EXIM (IEC: :EYWPR2648K) covered under 02 Shipping Bill No. 7718452 dtd 21.02.2024, 7732806 dtd 22.02.2024, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Machindra Khandu Ithape, G-card holder of CB M/s. Service Bureau Logistics LLP (CHA License No: 11/2045) having ID Pass No.G/Mumb1/20235798. Then the officer explained to us that the exporter M/s. EMINENT EXPORT EXIM (IEC: EYWPR2648K) having address at Office No.C-10/304,3RD FLOOR FOUNDATOWER, Plot Number20, SECTOR NUMBER 11 CBD BELAPUR NAVI MUMBAI THANE MAHARASHTRA 400614 has filed 02 Shipping Bill No. 7718452 dtd 21.02.2024, 7732806 dtd 22.02.2024, through their Customs Broker M/s. Service Bureau Logistics LLP (CHA License No: 11/2045) for export of their consignment.

We were shown the Hold letter No. 276/2023-24-SIIB(X) dtd 28.02.2024 approved by The Commissioner of Customs, SIIB(X), JNCH regarding hold of 02 Shipping Bill having No. 7718452 dtd 21.02.2024, 7732806 dtd 22.02.2024 filed by M/s. EMINENT EXPORT EXIM (IEC: EYWPR2648K), through their authorized Customs Broker CB M/s. Service Bureau Logistics LLP (CHA License No: 11/2045). Further we were shown

P1 
29/2/24

P2 
29/2/24

CB 
29/2/24

the above-mentioned Shipping Bill, respective Export Invoice & Packing List of the goods attempted to be exported.

Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 02 Shipping Bill No. 7718452 dtd 21.02.2024, 7732806 dtd 22.02.2024 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the location F-6 in Shed No. A where the goods covered under the aforementioned Shipping Bill No. 7718452 dtd 21.02.2024, 7732806 dtd 22.02.2024 were placed. On reaching the specified place, a total of 202 packages (128 Packages for S/B No. 7718452 dtd 21.02.2024 & 74 packages for S/B No. 7732806 dtd 22.02.2024) were found placed at the said location. The goods were found to be packed in white polypropylene bags. There after each of these packages were opened by the laborers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

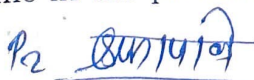
Details of the goods covered under the above said Shipping Bill is as follows:

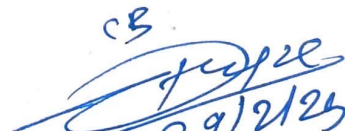
Sr. No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	IGST
1.	7718452 dtd 21.02.2024	RMG (MENS SHIRT MADE OF BLENDED & MENS JEANS MADE OF COTTON)	88,90,127/-	2,74,397/-	5,04,242/-	LUT
2.	7732806 dtd 22.02.2024	RMG (MENS TROUSER MADE OF POLYSTER)	49,34,367/-	1,43,097/-	2,98,529/-	LUT

During 100% examination, goods covered under Shipping Bill No. 7718452 dtd 21.02.2024 & 7732806 dtd 22.02.2024 were found as declared in terms of quantity and declared description as per checklist, invoice and packing list.

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the said consignment in our presence. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having witnessed the samples drawl process and sealing of the same in the presence of Shri Machindra Khandu

P1 
29/2/24

P2 
29/2/24

CS 
29/2/24

Isthape, G-card holder of M/s. Service Bureau Logistics LLP (CHA License No: 11/2045) having ID Pass No.G/Mumb1/20235798.

All the goods pertaining to M/s. EXPORT EXIM (IEC: :EYWPR2648K), covered under 02 Shipping Bills No. 7718452 dtd 21.02.2024, 7732806 dtd 22.02.2024 were re-packed in the same packages and kept back inside Shed-B at location B-11, JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping Bills No. 7718452 dtd 21.02.2024, 7732806 dtd 22.02.2024 filed by exporter M/s. EXPORT EXIM (IEC: :EYWPR2648K), their respective Export Invoice and Packing List, and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 03 pages ended on the same place and same date i.e. 29.02.2024 at 2045 hrs. The Panchanama was carried out in our presence as per our say and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

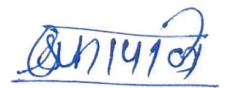
Drawn by me, on the 29th day of February 2024.


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


(Representative of CB)

In presence of:


Pancha-I


Pancha-II

Shivprasad B. Achate

Nilesh. B. Phapare.

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

File. No. CUS/SIIB/MISC/163/2024-SIIB(E)

31-12-2024

To,

The Chemical Examiner Gr.I,
Incharge, Customs Laboratory,
JNCH, Nhava Sheva,
Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 7718452 dtd 21.02.2024 by M/s. Eminent Export Exim (IEC: EYWPR2648K) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 7718452 dtd 21.02.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	7718452 dtd 21.02.2024	Men's Jeans Made of Cotton	01

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

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

Thanking you.

Yours faithfully,

Signed by Itha
Ramalingeswara Rao
Date: 31-12-2024 14:25:46

Itha Ramalingeshwara Rao
Asst. Commissioner of Customs
SIIB(X), JNCH, NS-II

Encl: As above.

Lab No. 954/SITB (X) dt 31/12/24

S/B No.: 7718452 Dated 21.02.2024

Report- The sample as received is in the form of readymade garment (Jeans). It is made of dyed woven fabric fitted with button and zip at front side having two front pockets of woven fabric and two pockets at back side. It is composed of cotton yarn on one side and filament yarns of polyester with spandex yarns on the other side. Woven fabric of lining is composed of polyester.

Total weight of sample = 512.0 gm.

Wt. of base woven fabric = 493.4gm

Wt. of pocket fabric = 12.8gm

Wt. of zip and button = Balance

% composition of base fabric

Cotton = 83.4 %

Polyester = 14.4%

Spandex yarns = balance

GSM of Base fabric = 353.5

Sealed remnant returned.

HPS
06/1/25
हरिपाल सिंह
HARI PAL SINGH
सहायक रसायन परीक्षक
Assistant Chemical Examiner

06.01.25
CE-II
डा. विटल शरावात
Dr. VITTAL SHARAVATH
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II

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

File. No. CUS/SIIB/MISC/163/2024-SIIB(E)

31-12-2024

To,

The Chemical Examiner Gr.I,
Incharge, Customs Laboratory,
JNCH, Nhava Sheva,
Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 7718452 dtd 21.02.2024 by M/s. Eminent Export Exim (IEC: EYWPR2648K) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 7718452 dtd 21.02.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	7718452 dtd 21.02.2024	Men's Shirt Made of Blended (62059090)	01

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

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

Thanking you.

Yours faithfully,

Signed by Itha
Ramalingeswara Rao
Date: 31-12-2024 14:24:50

Itha Ramalingeswara Rao
Asst. Commissioner of Customs
SIIB(X), JNCH, NS-II

Encl: As above.

Lab No. 953 / SIB (X) dt. 31/12/24

S/B No. : 7718452

Dated: 21-02-2024

Report: -The sample as received is in the form of readymade garment (full sleeves shirt). It is made of printed woven fabric having pocket at left side, fitted with collar and 7 plastic buttons at front. It is wholly composed of polyester.

Total weight of sample = 232.7 g

GSM = 125.6

Sealed remnant sample returned.

/Kshitiz
14/01/2025
Dr. KSHITIZ DWIVEDI
CHEMICAL ASSISTANT

Jaul
14/1/24
डॉ. जनार्दन गद्दाम / Dr. JANARDHAN GADDAM
रसायन परीक्षक ग्रेड-I/ Chemical Examiner Grade-I
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
न्हावा शेवा / Nhava Sheva

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

File. No. CUS/SIIB/MISC/163/2024-SIIB(E)

31-12-2024

To,
The Chemical Examiner Gr.I,
Incharge, Customs Laboratory,
JNCH, Nhava Sheva,
Tal: Uran, Dist: Raigad.

RECEIVED
CUST. LAB. / SIIB (EXPORT)
31.12.2024

Sub: Testing of sample pertaining to Shipping Bill No. 7732806 dtd 22.02.2024
by M/s. Eminent Export Exim (IEC: EYWPR2648K) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 7718452 dtd 21.02.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	7732806 22.02.2024	dtd Men's Trouser Made of Polyester (62034290)	01

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

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

Thanking you.

Yours faithfully,

Signed by Itha
Ramalingeswara Rao
Date: 31-12-2024 14:23:40

Itha Ramalingeshwara Rao
Asst. Commissioner of Customs
SIIB(X), JNCH, NS-II

Encl: As above.

Lab No-952 / SILB (X) dt- 31/12/24

S/B NO- 7732806 dt 22/02/24

Report :-

The sample as received is in the form of readymade textile article (Men's trouser).

It is made of dyed, self designed knitted fabric stitched with pocket fabric on each side & back and attached with button on belt & zipper.

Base fabric is composed of dyed, self designed knitted fabric wholly composed of Polyester and inner pocket fabric is made of yarn dyed woven fabric wholly composed of Polyester.

Net weight of sample = 403.9 g
weight of Base fabric = 365.6 g
weight of Pocket fabric = 25.4 g
Buttons & Zipper = Balance.

Sealed remnant returned.

D Paul
21/01/25

DEEPSHIKHA PAUL
CHEMICAL ASSISTANT


21.01.25

Dr. PURNIMA MISHRA
CHEMICAL EXAMINER GR-I

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

File. No. CUS/SIIB/MISC/163/2024-SIIB(E)

31-12-2024

To,

The Chemical Examiner Gr.I,
Incharge, Customs Laboratory,
JNCH, Nhava Sheva,
Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 7732806 dtd 22.02.2024
by M/s. Eminent Export Exim (IEC: EYWPR2648K) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 7718452 dtd 21.02.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	7732806 22.02.2024	dtd Men's Trouser Made of Polyester (62034290)	01

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

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

Thanking you.

Yours faithfully,

Signed by Itha
Ramalingeswara Rao
Date: 31-12-2024 14:23:40

Itha Ramalingeshwara Rao
Asst. Commissioner of Customs
SIIB(X), JNCH, NS-II

Encl: As above.

Lab No-952 / SIIB (X) dt- 31/12/24

S/B NO- 7732806 dt 22/02/24

Report :-

The sample as received is in the form of readymade textile article (Men's trouser).

It is made of dyed, self designed knitted fabric stitched with pocket fabric on each side & back and attached with button on belt & zipper.

Base fabric is composed of dyed, self designed knitted fabric wholly composed of Polyester and inner pocket fabric is made of yarn dyed woven fabric wholly composed of Polyester.

Net weight of sample = 403.9 g

weight of Base fabric = 365.6 g

weight of Pocket fabric = 25.4 g

Buttons & zipper = Balance.

Sealed remnant returned.

Dpaul
21/01/25

DEEPSHIKHA PAUL
CHEMICAL ASSISTANT


21.01.25

Dr. PURNIMA MISHRA
CHEMICAL EXAMINER GR-1

Market Enquiry Report of M/s. Eminent Export Exim conducted on 06.03.2024.

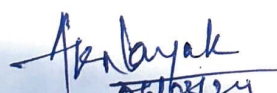
As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Machindra Khandu Ithape, CB and authorized representative of exporter, conducted a market survey of goods covered under Shipping Bills No. 7718452 dtd 21.02.2024 & 7732806 dtd 22.02.2024 presented for export by M/s. Eminent Export Exim. The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bills. Market enquiry was conducted on 06.03.2024 in wholesale market near Masjid Bunder, Mumbai.

To ascertain the fair market value of the goods, we visited the different Wholesale Shops near Masjid Bunder, Mumbai. The samples were opened in the presence of authorized representative of exporter Shri Machindra Khandu Ithape. Representative samples were shown to the shopkeeper of subject goods and quotation / inquiries were made for wholesale purchase of identical/ similar goods. The shopkeeper refused to have identical goods i.e. of same brand but offered similar goods on the basis of quality, composition, size and design of the goods. Further the exporter's representative requested the shop keeper to sale single item on proper bill but the same request was refused by the wholesalers. They informed that orders in minimum lot are only entertained. The wholesale rates for the said samples as quoted verbally by shopkeepers for which both officers and Exporter's authorized representative agreed are as follows:

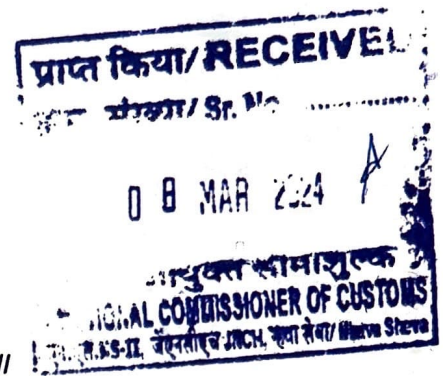
S/B No.	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price	PMV
		Azhari Men's Wear 228, Yousuf Meher Ali Road, Mumbadevi Lane, Masjid Bunder, Mumbai-3	Bollywood International, 152, Sheriff Devji Street, Chakla Street, Mumbai-400003	Wellman Apparels, 133, Yusuf Mehrali Road, Mumbai-03		
7718452 dtd 21.02.2024	Men's Shirt Made of Blended	450	455	455	453	755
	Men's Jeans Made of Cotton	510	495	490	498	764
7732806 dtd 22.02.2024	Men's Trouser Made of Polyester	510	495	490	498	764

The shopkeepers further informed that the price of the goods will vary depending upon the quantity, mode of payment and quality of the goods ordered.


(Machindra Ithape)
Authorized representative of exporter


(Ashok Kumar Nayak)
IO/SIIB(X)

I/1813875/2024



भारत सरकार/ Government of India
वित्त मंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707

08-03-2024

To,
The Additional Commissioner of Customs
CEAC, JNCH
Nhava Sheva.

Sir,

Sub: NOC for Provisional release of the goods for Export covered under Shipping Bill No.7718452 dtd 21.02.2024 & 7732806 dtd 22.02.2024 of exporter M/s. Eminent Export Exim (IEC: EYWPR2648K)- reg.

Please refer to the subject mentioned above.

The Exporter M/s. Eminent Export Exim (IEC: EYWPR2648K) has filed 02 shipping bills No. 7718452 dtd 21.02.2024 & 7732806 dtd 22.02.2024 for export of RMG. Based on the NCTC inputs, the same was hold by this unit vide hold letter No. 276/2022-23/SIIB(X) dtd 28.02.2024 issued vide F. No. SG/Misc-101/2021-22/SIIB(X) JNCH.

The Red Flags according to the NCTC alert are as follows:

1. Newly registered exporter, which is a Proprietorship firm.
2. Spurt of exports to risky countries with suspicious local supply chain.
3. Export of sensitive commodities viz. RMGs to high risk consignees and sensitive destination situated in UAE
4. As SBs have been filed in a spurt manner to risky consignee, there is high probability of mis-declaration, misclassification and overvaluation for higher undue export benefits and ITC refunds.
5. The supply chain of the exporter is improper and appears to be

I/1813875/2024

2024

manipulated and are mere paper-based book transactions.

6. GST registration of one of the L1 supplier i.e. M/s SUKHMANI ENTERPRISES has been suspended.

7. As per registration certificate, proprietor Rohit is resident of Uttar Pradesh.

Thereafter, the subject goods under 02 shipping bill was 100% examined by SIIB(X) under Panchanama dated 29.02.2024. The goods were found as declared in terms of declared description and quantity during examination. After market enquiry, FOB value and the benefits are re-determined as given below:-

Sr.No.	S/B No. & Date	Description of Goods	Declared FOB (in Rs.)	Redetermined FOB	Declared Drawback (in Rs.)	Redetermined Drawback	ROSCTL	Re-determined ROSCTL
1	7718452 dtd 21.02.2024	Men's Shirt Made of Blended	2372095	1423257	59302	35581	109901	70167
		Men's Jeans Made of Cotton	6518033	4248665	215095	140206	394341	257044
2	7732806 dtd 22.02.2024	Men's Trouser Made of Polyester	4934367	3216381	143097	93275	298529	194591

As further investigation is still pending regarding verification of GST and Test reports from DYCC, Meanwhile, the exporter vide letter dated Nil has requested for provisional release of the goods for Back to Town purpose.

This office has no objection for provisional release of the goods for Back to Town covered under shipping bill No 7718452 dtd 21.02.2024 & 7732806 dtd 22.02.2024. Further Bond and/or BG may be decided on merits of the case in line of existing rules and regulations.

This issues with approval of The Addl. Commissioner of Customs, SIIB(X), JNCH.

Yours Faithfully

RAHUL DHINGRA
Dy. Commissioner of Customs
SIIB (X), JNCH

Encl:- Copy of shipping bills & packing list.

Signed by Rahul Dhingra
Date: 08-03-2024 16:55:5
Reason: Approved

	भारत सरकार GOVERNMENT OF INDIA केन्द्रीय वस्तु एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क आयुक्तालय, बेलापुर OFFICE OF THE DEPUTY COMMISSIONER CGST AND CENTRAL EXCISE, DIVISION-I, BELAPUR COMMISSIONERATE 6 मंज़िल, सी०जी०ओ० कॉम्प्लेक्स, सी०बी०डी० बेलापुर, नवी मुंबई ४००६१४ 6th FLOOR, C.G.O. COMPLEX, CBD BELAPUR, NAVI MUMBAI – 400 614 E- Mail: belapur1division1@gmail.com	 आज़ादी का अमृत महोत्सव
---	---	---

F.No. CGST/Bel-I/R-IV/Misc./196/23-24

2271

Date: 18.11.2024

To,
The Assistant Commissioner,
SIIB(X), NS-II, JNCH,
O/o the Commissioner of Customs NS-II,
Jawahar Nehru Custom House, Nhava Sheva,
Dist – Raigad, Maharashtra- 400707.

Subject: - Verification of the genuineness of M/s. EMINENT EXPORTS EXIM (GSTIN- 27EYWPR2648K1ZC) – reg.

Please refer to your office letter F.No. CUS/SIIB/ALT/163/2024-SIIB(E) JNCH dated 10.11.2024 on above cited subject.

On investigation it is observed that the said exporter's GSTIN is cancelled suo-moto. As per the letter received from Assistant Commissioner, Anti Evasion CGST & C.Ex., Belapur Commissionerate dated 27.02.2024, Copy enclosed), the taxpayer is non-existent & involved in fictitious activities.



(Ranbir Bose)
Deputy Commissioner
CGST & Central Excise, Division-I,
Belapur Commissionerate.

	भारत सरकार GOVERNMENT OF INDIA केन्द्रीय वस्तु एवं सेवा कर एवं केन्द्रीय उत्पाद शुल्क आयुक्तालय, बेलापुर OFFICE OF THE COMMISSIONER CGST AND CENTRAL EXCISE COMMISSIONERATE, BELAPUR प्रथम तल, सी०जी०ओ०कॉम्प्लेक्स, सी०वी०डी०बेलापुर, नवी मुंबई ४००६१४ 1st FLOOR, C.G.O. COMPLEX, CBD BELAPUR, NAVI MUMBAI - 400 614	
	दूरभाष सं 022-27579604 फैक्स - 022-27579658 ईमेल - gst.belapur@gov.in Tel.No.022-27579604 fax - 022-27579658 Email- gst.belapur@gov.in	

Office of the Dy./Asst. Commissioner (CGST, Belapur)

मंडल-I/Division-I / प्राप्त / Received

28 FEB 2024

1776

हस्ताक्षर / Signature

बेलापुर / Belapur

F. No. V/AE/Bel/Gr-B/12-504/Eminent/23-24
Belapur, 26th February, 2024

To, The Assistant Commissioner,
Division-I,
CGST & C.Ex., Belapur

Sub: - Investigation in respect of M/s Eminent Export Exim having
GSTIN:27EYWPR2648K1ZC (Legal Name: Rohit)-reg.

This office has initiated investigation against M/s Eminent Export Exim having GSTIN: 27EYWPR2648K1ZC (Legal Name: Rohit) situated at 3, 304, Foundation Tower, SECTOR 11, CBD BELAPUR, Navi Mumbai, Thane, Maharashtra, 400614 which falls under Jurisdiction of Division-I (Range-III).

On visiting to the said premises, it was found that the taxpayer was non-existent at the registered premises and prima facie it appears that the said taxpayer is non-existent & involved in fictitious activities.

Therefore, you are requested to cancel the registration of M/s Eminent Export Exim having GSTIN: 27EYWPR2648K1ZC (Legal Name: Rohit) for safeguarding the Government revenue.

(Anand V Rao)

Assistant Commissioner
Anti-Evasion. CGST & C.Ex.,
Belapur Commissionerate

1776
28/02/24

R-II
S-P-II
Pl. ensure
cancellation
follow-up
with me
on 29/2/24
also

27

1157

SUMMONS

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

To,

Proprietor/Director/Partner of Exporter M/s
EMINENT EXPORT EXIM (IEC- EYWPR2648K)

Office No. C-10/304, 3RD Floor , FOUNDATION
TOWER, Plot Number :20, SECTOR NUMBER
:11, CBD BELAPUR, NAVI MUMBAI,
MAHARASHTRA, 400614

Em 0823083171N
03/12/24

WHEREAS, I, **Milan** am making inquiry in connection with
Shipping Bills No. 7718452 dtd 21.02.2024 filed by M/s EMINENT EXPORT EXIM (IEC-
EYWPR2648K)
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. Company address proof and any other relevant documents related to export done against IEC EYWPR2648K

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 **2024-12-18 at 3:30:PM** at the office of **C-604, SIIB(X), JNCH**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-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 **2** day of **December, 2024** at **JNCH**



Name : **Milan**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

SUMMONS

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

To,

Proprietor/Director/Partner of M/s. EMINENT
EXPORT EXIM (IE Code EYWPR2648K)Shri Rohit S/o Shri Kalu Ram , Dayalpur,
Singaramau, Raghunathpur, Jaunpur, Uttar
Pradesh- 222175.

WHEREAS, I, **Milan** am making inquiry in connection with
Shipping Bills No. 7718452 dtd 21.02.2024 filed by M/s EMINENT EXPORT EXIM (IEC-
EYWPR2648K)

under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

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

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 11:30:AM at the office of C-604, SIIB(X), JNCH

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229
and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-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 20 day of December, 2024 at JNCH



Seal of Office.

Name : Milan

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

a/c

mailed on → Eminentexportexim221@gmail.com

SUMMONS

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

To,

Proprietor/Director/Partner of M/s EMINENT
EXPORT EXIM (IE Code EYWPR2648K)

Office No. C-10/304, 3RD Floor , FOUNDATION
TOWER, Plot Number :20, SECTOR NUMBER
:11, CBD BELAPUR, NAVI MUMBAI,
MAHARASHTRA, 400614

[EM0988199052M]

WHEREAS, I, Milan am making inquiry in connection with
Shipping Bill No. 7718452 dtd 21.02.2024 filed by M/s. EMINENT EXPORTS EXIM (IEC-
EYWPR2648K)
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. BRC of Past Export & Any other relevant documents related to export done against the
IEC- EYWPR2648K

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
2025-01-22 at 11:30:AM at the office of C-604, SIIB(X), JNCH

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and
section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-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 15 day of January, 2025 at JNCH

Name : Milan

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.



Statement of Shri.Machindra Khandu Ithape, authorised representative and G-Card holder of M/s. Service Bureau Logistics LLP. (11/2045), recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. 604, C-Wing, 6th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707 on 01.01.2025.

In receipt of Summons CBIC-DIN-20250178NT000000D289 dated 01.01.2025 issued by Shri. Milan, Superintendent of Customs (P), Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. 604, C-Wing, 6th 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 01.01.2025. 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 Machindra Khandu Ithape, aged 47 years. I am residing at Near Mahakali Mandir, Bhatwadi, Ghatkopar, Mumbai-400084. I have the personal Mobile No. 9152070323, Aadhaar Card bearing No. 6387 1542 9590, PAN Card bearing No. AFPPI2677M and I am submitting the copies of the same as proof of my identity. I have completed my H. Sc from Pune. I can read, understand and write in Hindi, Marathi, and English. I am married and I am staying along with my wife, & kids at the address mentioned above. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer/Cell-C as per my say.

Q1. Give your brief introduction. What sort of work do you do?

Ans. We are Customs Clearing & Forwarding Company. The firm has been engaged in handling import and export clearance at JNCH. I have been working as G-Card holder with the firm since the year 2021. Our firm is engaged in the business of clearance and forwarding since very long time.

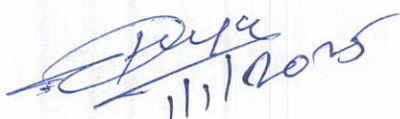
Q2. Have you ever given statement before any agency?

Ans. Yes, I have given statement in 2022-23 before SIIB(X), JNCH at 4th floor w.r.t. M/s. Shri. Ganesh Enterprises.

Q3. Have the Shipping Bill bearing No. 7718452 dated 21.02.2024 filed by your company on behalf of M/s. Eminent Export Exim (IEC- EYWPR2648K) and what are the goods being exported under the said Shipping Bill?

Ans. Yes, the Shipping Bill bearing No. 7718452 dated 21.02.2024 had been filed by us on behalf of M/s. Eminent Export Exim (IEC- EYWPR2648K) and the goods being exported under the said Shipping Bill were 'RMGs'.

Q4. Can you explain the procedure to be followed by you during filing a Shipping Bill?


11/1/2025

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 send the checklist to exporter for approval, after getting approval from exporter, we file Shipping Bill on behalf of exporter on ICEGATE.

Q5. Do you know, How did your company come in contact with the Exporter?

Ans. We came in contact with the exporter through a Forwarder.

Q6. Have you taken the KYC details of M/s. Eminent Export Exim (IEC- EYWPR2648K) before filing their Shipping Bills?

Ans. Yes Sir, KYC details of the Company M/s. Eminent Export Exim (IEC- EYWPR2648K) had been taken by us and a copy of the same is submitted for your ready reference.

Q7. Have you verified the address of M/s. Eminent Export Exim (IEC- EYWPR2648K)?

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

Q8. Since when are you handling the export clearance of M/s. Eminent Export Exim (IEC- EYWPR2648K)?

Ans. This was the first time export of M/s. Eminent Export Exim (IEC- EYWPR2648K).

Q9. Do you know about KYC procedure for First Time Export? Have you done First time export KYC procedure of M/s. Eminent Export Exim (IEC- EYWPR2648K)?

Ans. Yes Sir, procedure of KYC for First Time Exporter has been done at CEAC. We have completed this KYC procedure for M/s. Eminent Export Exim (IEC- EYWPR2648K).

Q10. You said you have done KYC procedure for First time exporter, can you show me copy or any documentary evidence of First time export KYC done by you on behalf of M/s. Eminent Export Exim (IEC- EYWPR2648K)?

Ans. The CEAC retained all the documents during the procedure for the first-time export. Only a receipt was issued, which is currently not readily accessible.

Q11. Now, I will show you Summons issued under Section- 108 of Customs Act 1962 to the exporter M/s. Eminent Export Exim (IEC- EYWPR2648K), but no one appeared himself before this office till date. Can you explain the reason for it?

Ans. Sir, we are not in contact with the exporter since long, therefore I am not aware about it.

Q12. As per GST reply from concerned jurisdictional GST Commissionerate the exporter M/s. Eminent Export Exim (IEC- EYWPR2648K) having GSTIN- 07AEHFS4377P1Z6 was found non-existent at the registered address when GST officers visited, do you know about it or can you explain?

Ans. Sir, as I already told we are not in contact with the exporter since long, therefore I am not aware about it also.

Q13. 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

Deepu
11/1/2025

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 Bill bearing No. 7718452 dated 21.02.2024?

Ans. We had done physical verification of the premise(s)/addresse(s) of the exporter, the photos of which I am submitting. The exporter informed us that the subject goods covered under Shipping Bill bearing No. 7718452 dated 21.02.2024 were procured locally by them and they want to export, thus we filed Shipping bills based on the KYC documents of the exporter.

Q14. Do you have anything more to say/add in this case, apart from your submission above?

Ans. We would like to say that we are a genuine Custom Brokers having presence all over India. We work diligently in case of all the 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 has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, I have been understood by the officer before signing the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400707 as per my say and as per my request. I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

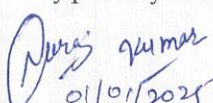
The above statement of mine running into 03 pages has been given as my true correct and voluntary without any force threat inducement or coercion. On my request I have been understood by the officer before signing the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva Dist. Raigad Maharashtra 400707 as per my say and as per my request. I certify, it has been recorded exactly as stated by me in response to question raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add statement of mine is correctly recorded as per my say.


11/1/2025

(Machindra Khandu Ithape)

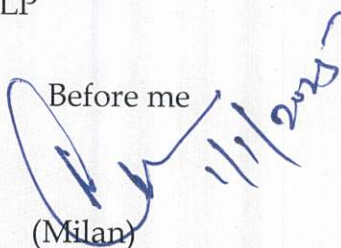
Authorised representative, M/s. Service Bureau Logistics LLP

Typed by me


01/01/2025
(Neeraj Kumar Gupta)

IO /SIIB(X)
JNCH, NHAVA SHEVA

Before me


11/1/2025
(Milan)

SIO /SIIB(X)
JNCH, NHAVA SHEVA