

	भारत सरकार/Government of India
	वित्त मंत्रालय/Minsitry of Finance
	आयुक्त सीमाशुल्क का कार्यालय, एनएस-II
	OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
	जवाहरलाल नेहरू सीमाशुल्क भवन
	नहावा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र- 400 707
	JAWAHARLAL NEHRU CUSTOM HOUSE,
	NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-
	400707

F.No.CUS/ASS/PTF/2/2025-CEAC

Date: 11/11/2025

F.No. CUS/SIIB/ALT/665/2024-SIIB(E)-JNCH

Date of issue: 14.11.2025

SCN No.: 1315 /2025-26/ADC/CEAC/NS-II/CAC/JNCH

DIN No: 20251178 NT 0000589131

SHOW CAUSE NOTICE UNDER SECTION 124 OF CUSTOMS ACT,1962

M/s. JPVPP Fashion International (IEC-BXMPR8446P) having its office at No. 468/1A, Bharathi Nagar, Thottipalayam, Tirupur, Tamil Nadu-641603 has filed the following Shipping Bills for Export of following items destined to Nigeria. The details are as under:

TABLE-I

SB No./ Date	Description	Quantity (NOS)	FOB (INR)	DBK (INR)	RODTEP (INR)	RoSCTL (INR)	IGST (INR)
6411330 dated 30.12.2023	Babies garment Boys 2pcs suit set of cotton	510	2,38,300.05	5,957.50	0	8,447.12	LUT
	Babies garment Boys 3pcs suit set of cotton	300	1,45,138.50	3,628.46	0	5,050.27	
	Babies garment Girls 2pcs suit set of cotton	2334	10,80,922.08	27,023.05	0	38,499.72	
	EMBD Cotton Fabrics GSM: 120+/- 10%	37732 (SQM)	39,00,545.50	58,508.18	1,28,288.80	0	
	Polyester Cotton Blended Fabrics GSM: 120+/- 10%	31668 (SQM)	22,26,102.06	48,974.25	95,722.39	0	
	Ladies Gown with Dupatta of polyester	2273	14,66,221.38	39,587.98	0	54,247.46	
6411503 dated 30.12.2023	Babies garment Boys 3pcs suit set of cotton	900	4,35,415.50	10,885.39	0	15,150.81	

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	न्हावा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र- 400 707 JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA- 400707

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	Babies garment Girls 2pcs suit set of cotton	2334	10,80,922.08	27,023.05	0	38,499.72	
	EMBD Cotton Fabrics GSM: 120+/- 10%	37732 (SQM)	39,00,545.50	58,508.18	1,28,288.80	0	
	Polyester Cotton Blended Fabrics GSM: 120+/- 10%	31668 (SQM)	22,26,102.06	48,974.25	95,722.39	0	
	Ladies Gown with Dupatta of polyester	2273	14,66,221.38	39,587.98	0	54,247.46	
6411503 dated 30.12.2023	Babies garment Boys 3pcs suit set of cotton	900	4,35,415.50	10,885.39	0	15,150.81	

Babies garment Girls 2pcs suit set of cotton	20628	95,53,239.36	2,38,830.98	0	3,40,262.33	
G Tex Scarves	4800	3,969.60	0	0	0	
Total		1,90,49,854	4,33,395.79	2,24,011.19	4,61,657.71	LUT

2. On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. JPVPP Fashion International (IEC-BXMPR8446P) covered under Shipping Bill Nos. 6411330 and 6411503 both dated 30.12.2023 (hereinafter referred to as "Shipping Bills") (RUD-I) filed through their Customs Broker M/s. Indo Foreign (Agents) Pvt. Ltd. (License No. 11/1484) at JWR CFS. The goods covered in the Shipping Bill Nos. 6411330 and 6411503 both dated 30.12.2023 were put on hold vide Hold No. 237/2022-23 SIIB(X) issued vide File No. SG/ Misc-101/2021-22/SIIB(X) JNCH dated 03.01.2024 for Examination of the same as the supply chain of the Exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other Export incentives. Hence the case was taken up by this unit for detailed investigation.

3. Consequently, the subject goods pertaining to Shipping Bill Nos. 6411330 and 6411503 both dated 30.12.2023 were examined 100% vide Panchanama dated 06.01.2024 (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 Bills, 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 Bills is overvalued. Representative Sealed Samples (RSS) of the goods from the Shipping Bills were drawn for the purpose of further investigation.

4. Further, letter dated 16.01.2024 was forwarded to DYCC, JNCH along with RSS 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 Reports No. 34/SIIB(X) dated 24.01.2024, 36/SIIB(X) dated 02.02.2024, 37/SIIB(X) dated 09.02.2024, 38/SIIB(X) dated 14.02.2024, 39/SIIB(X) dated 07.02.2024 and 40/SIIB(X) dated 07.02.2024 (RUD-III). The details of test reports are as under:

Sr. No	Lab Report No.	Item Description	DYCC Test Report
1.	40/SIIB(X) dated 07.02.2024	Babies Garment Boys 2pcs suit set of Cotton	The sample as received is in form of a readymade textile article. Total wt. of the sample = 65.7 gms Wt. of set 1 = 28.9 gms Wt. of set 2 = 36.8 gms 1. Set1: The sample is in form of printed knitted readymade textile article (babies set). It is composed of filament yarns of polyester. 2. Set2: The sample is in the form of a readymade textile article (baby set). It is made of dyed, printed and woven fabric. It is composed of blended spun yarns of cotton and polyester. % composition Cotton = 80.6 Polyester = Balance GSM - 154.1

2.	36/SIIB(X) dated 02.02.2024	Babies Garment Boys 3pcs suit set of cotton	The sample as received is in the form of boy's garments. It consists of 1. Jacket: It is made of dyed & printed knitted base fabric stitched with canvas inside the collar, dyed woven fabric at back side of collar and fitted with zip with slider at front side of jacket. Wt. of jacket = 59.7 gms Wt. of dyed & printed knitted base fabric = 46.0 gms Wt. of canvas = 3.6 gms Wt. of dyed woven fabric = 1.5 gms Wt. of Zip with slider = Balance Dyed & printed knitted base fabric is composed of filament yarns of polyester and blended spun yarns of polyester and cotton. Dyed woven fabric is composed of filament yarns of polyester. % composition of base fabric: Polyester = 74.94% Cotton = Balance 2. T-Shirt: It is made of printed knitted fabric composed of filament yarns of polyester and blended spun yarns of polyester and cotton. Wt. of T-Shirt = 25.6 gms % composition of base fabric: Polyester = 76.01% Cotton = Balance 3. Pant: It is made of printed knitted fabric composed of filament yarns of polyester and blended spun yarns of polyester and cotton fitted with elastic strip. Wt. of Pant = 35.6 gms Wt. of base fabric = 33.6 gms Wt. of elastic = Balance % composition of base fabric: Polyester = 76.01% Cotton = Balance
3.	38/SIIB(X) dated 14.02.2024	Babies garments (Girls 2pc suit set of Cotton)	The sample as received is in form of readymade garments consists of two pieces upper and lower. 1 Upper: The sample as received is in the form of a readymade garment. It is made of printed knitted fabric stitched with white knitted lining, elastic strip at shoulder and dyed (blue) knitted fabric at shoulder and lower part. Decorated with embroidered woven fabric and fabric flower at front. It is wholly composed of polyester filament yarns. Total wt. of upper = 63.1 gms Wt. of dyed knitted fabric = 27.0 gms Wt. of printed knitted fabric = 16.9 gms Wt. of white inner lining fabric = 9.5 gms Wt. of embroidery woven fabric = 7.8 gms Wt. of elastic strip and flower = Balance 2 Lower: The sample is in the form of a readymade garment. It is made of printed knitted fabric, fitted with elastic at waist. It is wholly composed of polyester filament yarns. Total wt. of lower = 27.6 gms Wt. of printed knitted fabric = 26.6 gms

4.	39/SIIB(X) dated 07.02.2024	EMBD Cotton Fabrics GSM 120(+/-10%)	Wt of elastic = balance The sample as received is in form of cut pieces of dyed woven fabric with embroidered. The base fabric is wholly composed of cotton yarns, embroidered with filament yarns of viscose. Total weight of the sample = 229.5 gms GSM = 93.4
5.	37/SIIB(X) dated 09.02.2024	Polyester cotton Blended Fabrics GSM: 120(+/-10%)	The sample as received is in the form of cut pieces of dye woven fabric. It is composed of polyester filament yarn & blended yarn of polyester & viscose. % composition: Polyester = 72.35% Viscose = Balance GSM = 175.11
6.	34/SIIB(X) dated 24.01.2024	Ladies Gown with Dupatta of polyester	Ladies Gown: The sample as received is in the form of dyed and printed woven ready-made textile article (Ladies Gown) having embroidered on upper front side. It is wholly composed on viscose. Total weight of sample = 405.0 gms GSM = 122.60 Dupatta: The sample as received is in the form of dyed woven ready-made textile article (dupatta). It is wholly composed of viscose. Total weight of sample = 223.0 gms GSM = 116.3

As per DYCC Reports, the said goods were mis declared in terms of CTH and drawback Sr. No. Accordingly, the drawback, RoSCTL & RoDTEP rates for the said goods mentioned in above shipping Bills is to be re-determined.

Hence, the eligible drawback, RoSCTL rates is as below;

Item No	Item Description	DECLARED							REDETERMINED						
		RITC	Drawback	Rate	RoSCTL	RATE		RODTEP	RITC	Drawback	Rate	RoSCTL	RATE		RODTEP
						Stat	Cent						Stat	Cent	
1	Babies garment Boys 2pcs suit set of cotton	62099090	620901B	2.5	620901B	2.25	1.64	0	62093000	620902B	2.5	620902B	2.18	1.67	0
2	Babies garment Boys 3pcs suit set of cotton	62099090	620901B	2.5	620901B	2.25	1.64	0	62099090	620902B	2.5	620902B	2.18	1.67	0
3	Babies garment Girls 2pcs suit set of cotton	62099090	620901B	2.5	620901B	2.25	1.64	0	62093000	620903B	2.7	620903B	2.1	1.7	0
4	EMBD Cotton Fabrics GS M: 120+/-10%	52081290	520802B	1.5	520802B	0	0	4.3	58109290	581099B	1.3	581099B	0	0	1
5	Polyester Cotton Blended Fabrics GSM: 120+/-10%	52101190	521002B	2.2	521002B	0	0	4.3	54071039	540706B	1.8	540706B	0	0	0.7
6	Ladies Gown with Dupatta of polyester	62081990	62080103B	2.7	62080103B	2.1	1.7	0	62081990	62080103B	2.7	62080103B	2.1	1.7	0
7	Babies garment Boys 3pcs suit set of cotton	62099090	620901B	2.5	620901B	2.25	1.64	0	62099090	620902B	2.5	620902B	2.18	1.67	0
8	Babies garment Girls 2pcs suit set of cotton	62099090	620901B	2.5	620901B	2.25	1.64	0	62093000	620903B	2.7	620903B	2.1	1.7	0
9	G Tex Scarves	62141090	0	0	0	0	0	0	0	0	0	0	0	0	0

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 16.01.2024 (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 06.01.2024, DYCC Reports and Market Enquiry Report dated 16.01.2024, it is observed that the subject goods have been mis-declared in terms of valuation, description and classification. The re-determined FOB value of the goods and corresponding Export incentives under the Shipping Bill would be as below:

Table-III

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	RODT EP RATE	Redetermined RODTEP
1	6411330 dated 30.12.2023	Babies garment Boys 2pcs suit set of cotton	233.33	514	₹ 2,38,300.05	₹ 1,08,181.92	2.5	₹ 2,704.55	2.18	₹ 2,358.37	1.67	₹ 1,806.64	₹ 4,165.00	0	₹ 0.00
2		Babies garment Boys 3pcs suit set of cotton	243.33	532	₹ 1,45,138.50	₹ 66,364.20	2.5	₹ 1,659.10	2.18	₹ 1,446.74	1.67	₹ 1,108.28	₹ 2,555.02	0	₹ 0.00
3		Babies garment Girls 2pcs suit set of cotton	273.33	509	₹ 10,80,922.08	₹ 5,79,965.91	2.7	₹ 15,659.08	2.1	₹ 12,179.28	1.7	₹ 9,859.42	₹ 22,038.70	0	₹ 0.00
4		EMBD Cotton Fabrics GSM: 120+/-10%	113.71	113	₹ 39,00,545.50	₹ 39,00,545.50	1.3	₹ 50,707.09	0	₹ 0.00	0	₹ 0.00	₹ 0.00	1	₹ 39,005.46
5		Polyester Cotton Blended Fabrics GSM: 120+/-10%	77.32	773	₹ 22,26,102.06	₹ 22,26,102.06	1.8	₹ 40,069.84	0	₹ 0.00	0	₹ 0.00	₹ 0.00	0.7	₹ 15,582.71
6		Ladies Gown with Dupatta of polyester	463.33	709	₹ 14,66,221.38	₹ 9,57,409.75	2.7	₹ 25,850.06	2.1	₹ 20,105.60	1.7	₹ 16,275.97	₹ 36,381.57	0	₹ 0.00
7	6411503 dated 30.12.2023	Babies garment Boys 3pcs suit set of cotton	243.33	532	₹ 4,35,415.50	₹ 1,99,092.59	2.5	₹ 4,977.31	2.18	₹ 4,340.22	1.67	₹ 3,324.85	₹ 7,665.06	0	₹ 0.00
8		Babies garment Girls 2pcs suit set of cotton	273.33	509	₹ 95,53,239.36	₹ 51,25,765.58	2.7	₹ 1,38,395.67	2.1	₹ 1,07,641.08	1.7	₹ 87,138.01	₹ 1,94,779.09	0	₹ 0.00
9		G Tex Scarves	0.91	091	₹ 3,969.60	₹ 3,969.60	0	₹ 0.00	0	₹ 0.00	0	₹ 0.00	₹ 0.00	0	₹ 0.00
TOTAL					₹ 1,90,49,854.03	₹ 1,31,67,397.12		₹ 2,80,022.71		₹ 1,48,071.29		₹ 1,19,513.17	₹ 2,67,584.46		₹ 54,588.17

Table-IV

Sl No.	Shipping Bill No. & Date	Description of goods	Quantity	Declared				Re-determined			
				FOB (INR)	Drawback (INR)	ROSCTL (INR)	RODTEP	FOB	Drawback	ROSCTL	RODTEP
1	6411330 dated 30.12.2023	Babies garment Boys 2pcs suit set of cotton	510	₹ 2,38,300.05	₹ 5,957.50	₹ 8,447.12	₹ 0.00	₹ 1,08,181.92	₹ 2,704.55	₹ 4,165.00	₹ 0.00
2		Babies garment Boys 3pcs suit set of cotton	300	₹ 1,45,138.50	₹ 3,628.46	₹ 5,050.27	₹ 0.00	₹ 66,364.20	₹ 1,659.10	₹ 2,555.02	₹ 0.00
3		Babies garment Girls 2pcs suit set of cotton	2334	₹ 10,80,922.08	₹ 27,023.05	₹ 38,499.72	₹ 0.00	₹ 5,79,965.91	₹ 15,659.08	₹ 22,038.70	₹ 0.00
4		EMBD Cotton Fabrics GSM: 120+/-10%	37732	₹ 39,00,545.50	₹ 58,508.18	₹ 0.00	₹ 1,28,288.80	₹ 39,00,545.50	₹ 50,707.09	₹ 0.00	₹ 39,005.46
5		Polyester Cotton Blended Fabrics GSM: 120 +/-10%	31668	₹ 22,26,102.06	₹ 48,974.25	₹ 0.00	₹ 95,722.39	₹ 22,26,102.06	₹ 40,069.84	₹ 0.00	₹ 15,582.71
6		Ladies Gown with Dupatta of polyester	2273	₹ 14,66,221.38	₹ 39,587.98	₹ 54,247.46	₹ 0.00	₹ 9,57,409.75	₹ 25,850.06	₹ 36,381.57	₹ 0.00
7	6411503 dated 30.12.2023	Babies garment Boys 3pcs suit set of cotton	900	₹ 4,35,415.50	₹ 10,885.39	₹ 15,150.81	₹ 0.00	₹ 1,99,092.59	₹ 4,977.31	₹ 7,665.06	₹ 0.00

8	Babies garment Girls 2pcs suit set of cotton	20628	₹ 95,53,2 39.36	₹ 2,38,830 .98	₹ 3,40,26 2.33	₹ 0.00	₹ 51,25,7 65.58	₹ 1,38, 395.67	₹ 1,94, 779.09	₹ 0.00
9	G Tex Scarves	4800	₹ 3,969.6 0	₹ 0.00	₹ 0.00	₹ 0.00	₹ 3,969.6 0	₹ 0.00	₹ 0.00	₹ 0.00
TOTAL		10114 5	₹ 1,90,49 ,854.03	₹ 4,33,39 5.79	₹ 4,61,6 57.72	₹ 2,24, 011.19	₹ 1,31,67 ,397.12	₹ 2,80, 022.71	₹ 2,67, 584.46	₹ 54,5 88.17

Table-V

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCOTL (in Rs.)	Differential RODTEP	Total excess Export benefits (in Rs.)
₹ 1,31,67,397.12	₹ 1,53,373.08	₹ 1,94,073.26	₹ 1,69,423.02	₹ 5,16,869.36

6. As can be seen from the Table above, based on the Reports received by the DYCC, JNCH and Market Enquiry conducted on 16.01.2024, it appears that the goods declared by the Exporter in the Shipping Bill Nos. 6411330 and 6411503 both dated 30.12.2023 have been mis-declared in terms of valuation, description and classification. The value of the goods has been re-determined based on DYCC Reports and the Market Enquiry Report dated 16.01.2024. The Export incentive such as drawback, RoSCTL & RoDTEP are therefore to be redetermined with respect to the new re-determined FOB of the goods as mentioned in the Table above. Hence, the declared value i.e. Rs. 1,90,49,854.03 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 16.01.2024. 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 16.01.2024.

8. Past Exports:

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 27.02.2023 till 31.01.2025 for Exporter M/s. JPVPP Fashion International (IEC-BXMPP8446P). However, the Exporter had exported goods under a total of 10 Shipping Bills in past. During further investigation, ICES data was scrutinized, on perusal of the past Export data, no foreign remittance has been received as per FEMA regulations. The details of the Shipping Bills are as under where no BRC/foreign remittance has been realized yet against this IEC.

Table-VI

Sr. no.	SB No.	SB Date	LEO Date	Expected Realization Date	Drawback Amount (INR)	RoSCTL (INR)	RoDTEP (INR)	FOB to be realized (in INR)	FOB actually realized (in INR)
1	4163378	25.09.2023	26.09.2023	30.06.2024	1,90,341	2,65,917	0	55,98,251.75	0
2	4204225	26.09.2023	28.09.2023	30.06.2024	1,89,395	2,64,596	0	55,70,434.35	0
3	4464573	07.10.2023	09.10.2023	31.07.2024	1,67,366	2,98,076	0	62,04,728.24	0
4	4468979	07.10.2023	09.10.2023	31.07.2024	1,61,813	2,83,207	0	59,08,703.77	0
5	4804486	21.10.2023	23.10.2023	31.07.2024	2,64,869	3,58,203	0	95,60,498	0
6	5279210	10.11.2023	13.11.2023	31.08.2024	2,24,549	3,40,010	0	85,45,123.90	0
7	5317890	11.11.2023	13.11.2023	31.08.2024	2,22,556	3,88,818	0	85,94,408.99	0
8	5882085	08.12.2023	09.12.2023	30.09.2024	1,90,930	2,44,279	0	56,15,595.83	0
9	5921476	09.12.2023	13.12.2023	30.09.2024	2,20,528	3,29,992	0	72,77,650.93	0

10	6282768	25.12.202 3	26.12.202 3	30.09.2024	2,29,117	3,62,998	0	74,07,943. 47	0
TOTAL					20,61,46 4	31,36,096	0	7,02,83,3 39.23	0

As the prescribed timeline for realization of foreign remittance is 09 months as per RBI Master Circular No.14/2014-15 dated 01.07.2014, which states," it has been decided in consultation with the Government of India that the period of realization and repatriation of Export proceeds shall be nine months from the date of Export for all Exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs until further notice. As per Table-VI, there are 10 Shipping Bills mentioned in the table above for which FOB has not been realized despite completion of expected realization time period as mandated by RBI. Accordingly, the Drawback is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned in Table-VI under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017 along with applicable interest. Also, ROSCTL & RoDTEP are liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned in Table-VI in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962. Total drawback claimed in 10 Shipping Bills in which FOB not realized despite completion of time period is Rs. 20,61,464/- and RoSCTL claimed is Rs. 31,36,096/-.

9. Further, an alert to withhold the Export incentives against the Exporter M/s. JPVPP Fashion International (IEC-BXMMPR8446P) was inserted during the investigation.

10. The Exporter vide their letter dated 17.01.2024 requested to Provisional Release of the goods for Export. The request of the Exporter was accepted by the Adjudicating Authority as per the Provisions of Board Circular No. 01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and the goods were released Provisionally for Export under section 110A of the Customs Act, 1962 on execution of Bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee amounting to Rs. 1,00,000/- (Rupees One Lakh Only) (RUD-V) on 01.02.2024.

11. Further, a letter dated 29.10.2024, 19.11.2024 and 10.12.2024 were also sent to jurisdictional DC/SGST Commissionerate i.e. Gandhinagar assesment circle, Tiruppur to verify genuineness of the Exporter M/s. JPVPP Fashion International (GSTIN-33BXMMPR8446P1ZG). In reply Tiruppur GST Commissionerate vide their letter Ref No. 487/2024/A1 dated 07.01.2025 (RUD-VI) communicated that M/s. JPVPP Fashion International (GSTIN33BXMMPR8446P1ZG) is registered taxpayer in Gandhinagar assesment circle, Tiruppur. As per reference cited, the field visit has been conducted by this office Deputy State Tax Officer (DSTO) on 22.11.2024 in respect of M/s. JPVPP Fashion International (GSTN-33BXMMPR8446P1ZG).

i. During the course of investigation, M/s. JPVPP Fashion International (GSTN33BXMMPR8446P1ZG) is found to be non-existent at declared place of business. Further this office DSTO has been made inquiry to the building owner of Thiru. V. Ramalingam and he has stated that they were doing business for the period from 04.01.2023 to 03.12.2023. After that they vacated the declared place of business, hence it is ascertained that the tax payer has not doing business in the declared place of business.

ii. The declared place of business has been verified by this office DSTO in respect of Tvl. JPVPP Fashion International and found to be non-existent.

- iii. On verification of return filed status through GST common portal, it is ascertained that he has filed returns up to September, 2024.
- iv. Due to retrospective cancellation, the supplier/recipient details have not reflected in the portal.

Verification of suppliers:

11.1 Further, letters dated 16.01.2024, 29.10.2024, 19.11.2024 and 10.12.2024 were also sent to jurisdictional DC/CGST Commissionerate to verify genuineness of the supplier M/s. Ali Traders (GSTIN-19BRZPA2368G1ZC). In reply, Shibpur CGST Division, Howrah Commissionerate vide their letter dated 20.01.2025 (RUD-VII) communicated that:

- (i). On conducting physical verification of M/s. Ali Traders (GSTIN19BRZPA2368G1ZC), it has been found that the taxpayer has not existence at the PPOB.
- (ii). On verification of Taxpayer, it appears that the supplier M/s. Ali Traders (GSTIN-19BRZPA2368G1ZC) is not genuine.
- (iii). The supplier M/s. Ali Traders (GSTIN-19BRZPA2368G1ZC) has filed GSTR3B returns till July 2024 and GSTR 1 till August 2024 (nil return in August 2024)
- (iv) (a). The taxpayer has been asked to submit the copies of Invoices & e-way bills for availment of ITC but no response received till date. Payment details for sale of the goods are also not reflected in Bank A/c statement of the taxpayer. Hence it appears that ITC has been availed only on the basis of paper transaction.
- (iv) (b). The taxpayer has also been asked to submit the copies of Invoices & delivery challan for outward supply made to M/s. JPVPP Fashion International (GSTIN-33BXMPR8446P1ZG), but no response received till date. It has been observed from GSTR-1 of Sept 2023 & Oct. 2023 that M/s. Ali Traders (GSTIN19BRZPA2368G1ZC) has passed on ITC amounting to Rs. 19,59,309 (IGST) involving taxable value of Rs. 3.91 crores to M/s. JPVPP Fashion International but no such transaction is seen in his Bank account statement.
- (v). From the facts mentioned above, it appears that M/s. Ali Traders (GSTIN19BRZPA2368G1ZC) is not a genuine business entity.

11.2 Further, letters dated 16.01.2024, 29.10.2024, 19.11.2024 and 10.12.2024 were also sent to jurisdictional DC/CGST Commissionerate to verify genuineness of the supplier M/s. RS Mills Pvt. Ltd. (GSTIN3311BCA8401D1DZ). In reply Coimbatore Commissionerate vide their letter dated 29.05.2024 (RUD-VIII) communicated that in reference to letter sent for verification of the supplier by this office, genuineness of the taxpayer M/s. RS Mills Pvt. Ltd. (GSTIN-3311BCA8401D1DZ) was verified, the taxpayer was found to be in existence and functioning, and are periodically filing GST Returns and The Input Tax Credit availed was found to be in order.

The same was again communicated by Coimbatore Commissionerate vide their letter dated 16.12.2024.

11.3 Further letters dated 29.10.2024, 19.11.2024, 10.12.2024 and 30.12.2024 were also sent to jurisdictional DC/SGST Commissionerate to verify genuineness of the supplier M/s. AK Fabrics (GSTIN-33AAYFA4869P1ZF). However, in this regard no reply has been received in this office till date.

SUMMONS & STATEMENT

12. Further, in order to record the statement of M/s. JPVPP Fashion International (IEC-BXMPR8446P), under section 108 of Customs Act, 1962 04 Summons have been issued vide DIN- 20240478NW00000037E3 dated 25.04.2024 to appear on 13.05.2024, DIN- 20241178NT000081815E dated 01.11.2024 to appear on 18.11.2024, DIN- 20241278NT000000FC80 dated 04.12.2024 to appear on 20.12.2024, DIN- 20241278NT0000000AE3 dated 23.12.2024 to appear on 06.01.2025 in the name of M/s. JPVPP Fashion International (IEC-BXMPR8446P) 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. In compliance with the summons having DIN No. 20241278NT0000000AE3 dated 06.01.2025, Mr. Francis Michael, authorized representative of exporter M/s. JPVPP Fashion International (IEC-BXMPR8446P) presented himself to give his statement (**RUD-IX**) under Section 108 of the Customs Act, 1962 on 16.01.2025 wherein the inter-alia stated that;

- He is the authorized representative of the company. He has appeared in response to the summons dated 23.12.2024 to provide his statement and seek the release of their Bond and Bank Guarantee (BG).
- On being asked whether the exporter has filed the Shipping Bill Nos. 6411330 and 6411503, both dated 30.12.2023 he stated that these shipping bills were filed through our Customs Broker (CHA), M/s. Indo Foreign (Agents) Pvt. Ltd. However, the CHA informed us that the shipping bills were held by SIIB(X) for 100% examination.
- On being asked whether he agrees with the examination conducted under Panchnama dated 06.01.2024 and whether he was present during the examination he stated that Yes, he agreed with the examination conducted. The goods were declared correctly in terms of quantity and description; that their authorized representative, Shri Gabaji M. Gunjal, a G-card holder from M/s. Indo Foreign (Agents) Pvt. Ltd., was present during the examination.
- On being asked about the mis-declaration in terms of composition of the goods as verified by the DYCC Reports he stated that it was an unintentional mistake. He accepts the findings of the DYCC report and the department's view on the exact classification and description of the goods. • On being asked about market enquiry dated 16.01.2024 and over valuation of the goods he stated that it was an unintentional mistake. He agreed with the market enquiry report and the suggested value.
- On being asked whether he knows any person from CHA M/s. Indo Foreign Agents Pvt. Ltd. he stated that yes, he came to know Shri Gabaji M. Gunjal, a G-card holder, through a friend. Their team also conducted KYC verification at our premises this year.
- On being asked about past consignments he stated that they have filed a total of 10 shipping bills till date.
- On being asked about tax invoices, GSTR and E-way bills he stated that these documents will be provided within 3-4 days by their CHA.
- On being asked about their destination countries being risky he stated that most of our buyers for ready-made garments (RMGs) are based in risky countries. The specific buyer for these transactions was also from this region.
- On being asked why summons issued to the exporter in past returned by India Post with the remark Addressee Left he stated that we incurred significant losses in the past, leading to the cessation of our operations and closure of the company. This is why the summons were returned. He came to know about the summons through email.
- On being asked whether he is actual owner of the goods or just a frontman he stated that He is the authorized representative of M/s. JPVPP Fashion International (IEC-BXMPR8446P).
- On being asked about GSTR returns and GSTR-3B he stated that GSTRs were filed when the company was operational. Filing ceased after the goods were put on hold by SIIB(X). GSTR's will be provided by their CB within 3-4 days.
- On being asked about the payment terms with the buyer he stated that the goods were purchased on credit, and the overseas buyer provided a 180-day timeline for payment.
- On being asked how he contacted the buyer he stated that he was introduced to the consignee by a buyer in Dubai.
- On being asked about BRC of Past Exports he stated that the buyer failed
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to make full payment due to delayed delivery of goods.

On being asked about switching of ports for export he stated that Shipping costs at Chennai are higher compared to Mumbai.

On being asked about the supplier of goods in present shipping bills he stated that the exporter, M/s. JPVPP Fashion International (IECBXMPR8446P), procured goods from multiple suppliers. However, he did not currently recall the details of the suppliers.

- On being asked about the invoice of purchase he stated that he will submit the invoices within 3-4 days, as he didn't have them available at present. The goods were purchased on credit terms, and no payments have been made to the suppliers to date.
- On being asked whether they are penalized by other agencies in past he replied in negative.
- He further stated that During the examination, the goods were found to be declared accurately in terms of quantity and description. He requested a lenient view and the release of our Bond and BG. They are willing to pay the fine and penalty as determined by the department.

13. Further, on receipt of spot Summons CBIC-DIN-20250178NT0000717981 dated 17.01.2025, Mr. Gabaji M. Gunjal G-card 2114/2021 of CB firm M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484) presented himself for the recording of the Statement under section 108 of the Customs Act, 1962 on 17.01.2025 (RUD-X) wherein he inter-alia stated that:

- On being asked whether he knows why he is summoned and whether he is authorised to record statement on behalf of CHA he stated that he is giving statement in response to the spot summons dated 17.01.2025 in relation to the export through JNPT by M/s. JPVPP Fashion International (IEC BXMPR8446P). He is the authorized person, holding a G-Card on behalf of CB M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA: 11/1484), to give a statement before Customs.
- On being asked about his job profile in CHA firm he stated that he is a GCard Holder with power of attorney in CB firm M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA: 11/1484). He supervised all work pertaining to exports and fully authorized to give a statement.
- On being asked who handles the documentation work in the firm he stated that he himself with his subordinate staff handle the documentation work in my CB firm.
- On being asked about the procedure followed by them he stated that we guide their exporters verbally to send us all necessary documents as per exporting commodity on their mail I'd and also ask whether they want to claim export benefits or not. After that they create checklist based on the documents submitted by the exporter. Thereafter, they send the checklist to exporter for approval, after getting approval from exporter, they filed Shipping Bills on behalf of exporter on ICEGATE.
- On being asked since when he and his firm are in this work he stated that he has been an employee of this CB firm for the last sixteen years. His CB firm also has been in this business for around the last sixteen years.
- On being asked whether he has filed Shipping Bill Nos. 6411330 and 6411503 both dated 30.12.2024 for the exporter he stated that Yes, his subordinates, under his supervision, filed the above-mentioned Shipping Bills on behalf of the exporter M/s. JPVPP Fashion International (IEC BXMPR8446P).
- On being asked how they received work from the exporter he stated that they received the order for the shipment from the official email of M/s. JPVPP Fashion International (IEC BXMPR8446P). As they were their new client, they thoroughly checked all documents before filing, related to Customs clearance.

- On being asked whether he is aware of the case booked against the exporter he stated that Yes, he is aware of the case booked against the exporter. During the market enquiry, the goods were found overvalued. On being
- asked how he came in contact with the exporter he stated that they came in contact with the exporter through our forwarder friend. On being asked
- whether they have done the KYC of the exporter he stated that yes, they verified the KYC of the customer every time. The exporter has a valid IEC issued by DGFT. They verified the KYC documents from the DGFT online website as per CBLR 2018 and submitting their signed/certified copy.
- On being asked how much they charged exporter for filing of shipping bill he stated that they usually charge Rs. 1500/- for each export shipment as agency charges.
- On being asked whether they have verified the address of the exporter he stated that Yes Sir, they have verified the address at the time of KYC before filing Shipping Bills.
- On being asked since when they are handling consignments for the exporter he stated that this was the third or fourth shipment of the exporter, M/s. JPVPP Fashion International (IEC BXMPR8446P) through their CB firm.
- On being asked about mis-classification of the goods he stated that Sir, they classify the goods based on the documents provided by the exporter. Additionally, once the checklist is prepared, it is sent to the exporter for verification. Upon receiving confirmation from the exporter, the shipping bill is filed accordingly.
- On being asked about the over valuation of the goods he stated that the value of the goods is determined based on the invoices provided by the exporter. Additionally, once the checklist is prepared, it is sent to the exporter for verification. Upon receiving confirmation from the exporter, the shipping bill is filed accordingly.
- On being asked whether they suspected the exporter to be just a frontman or not he stated that Never, Sir. As a Customs Broker, they always verify the exporter's credentials and conduct KYC verification as per CBLR 2018.
- On being asked whether they have followed the provisions of CBLR, 2018 while filing of the shipping bills for the exporter he stated that they had done physical verification of the premise/address of the exporter. The exporter informed us that the subject goods covered under Shipping Bill Nos. 6411330 and 6411503 both dated 30.12.2024 were procured locally by them and they want to export, thus they filed Shipping bills based on the KYC documents of the exporter.
- On being asked whether CB has been penalized by customs or any other agency in past he stated that to his knowledge, neither their CB firm M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA: 11/1484) nor the exporter has been penalized by any government agency as of this date.
- He further stated that they would like to say that they are a genuine Custom Brokers having presence all over India. They work diligently in case of all the export shipment filed by them. He would like to assert that in future, they would co-operate with the 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.

[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.]

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

Where any person has obtained any invoice by fraud, collusion, wilful misstatement or suppression of facts to utilise input tax credit on the basis of such invoice for discharging any duty or tax on goods that are entered for Exportation under claim of refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed. For the purposes of this section, the expression "input tax credit" shall have the same meaning as

assigned to it in clause (63) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017).

Section 28AAA. Recovery of duties in certain cases.—(1) Where an instrument issued to a person has been obtained by him by means of (a) collusion; or

(b) willful mis-statement; or (c)

Suppression of facts,

for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), or any other law, or any scheme of the Central Government, for the time being in force, by such person] or his agent or employee and such instrument is utilized under the Provisions of this Act or the Rules or regulations made or notifications issued there under, by a person other than the person to whom the instrument was issued, the duty relatable to such utilization of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued: Provided that the action relating to recovery of duty under this section against the person to whom the instrument was issued shall be without prejudice to an action against the importer under section 28.

Section 28AA of the Customs Act, 1962 Interest on delayed payment of duty-

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other Provision of this Act or the Rules made there under, the person, who is liable to pay duty in accordance with the Provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

(2) Interest at such rate not below ten per cent. And not exceeding thirty-six percent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

(3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where,

(a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and

(b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.

Section 75A(2) of Customs Act, 1962: Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the Rules made there under, the claimant shall, within a period of two months from the date of demand, pay in addition to the said amount of drawback, interest at the rate fixed under section 28AA and the amount of interest shall be calculated for the period beginning from the date of payment of such drawback to the claimant till the date of recovery of such drawback.

B. Customs and Central Excise Duties Drawback Rules, 2017.

Rule 17: Repayment of erroneous or excess payment of drawback and interest. - Where an amount of drawback and interest, if any, has been paid erroneously or the amount so paid is in excess of what the claimant is entitled to, the claimant shall, on demand by a proper officer of Customs repay the amount so paid erroneously or in excess, as the case may be, and where the claimant fails to

repay the amount it shall be recovered in the manner laid down in subsection (1) of section 142 of the Customs Act, 1962.

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

Foreign Trade (Development and Regulation) Act, 1992.

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

Foreign Trade (Regulation) Rules, 1993

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

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

15. M/s. JPVPP Fashion International (IEC-BXMPPR8446P) having its office at No. 468/1A, Bharathi Nagar, Thottipalayam, Tirupur, Tamil Nadu-641603 had filed Shipping Bill Nos. 6411330 and 6411503 both dated 30.12.2023 through their Customs Broker M/s. Indo Foreign (Agents) Pvt. Ltd. (License No. 11/1484) at JWR CFS. The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bills comes to Rs. 1,31,67,397.12/- as against the declared FOB value of Rs. 1,90,49,854.03. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 4,33,395.79, RoSCTL of Rs. 4,61,657.72 and RoDTEP of Rs. 2,24,011.19 whereas they were eligible for Drawback of Rs. 2,80,022.71, RoSCTL of Rs. 2,67,584.46 and RoDTEP of Rs. 54,588.17 respectively. (as tabulated in Table-IV above).

15.2 As can be seen from the Table-IV above, based on the Market Enquiry conducted on 16.01.2024, it appears that the goods declared by the Exporter in the Shipping Bill Nos. 6411330 and 6411503 both dated 30.12.2023 have been mis-declared in terms of their valuation, description and classification. 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 are redetermined with respect to the re-determined FOB as mentioned in the Table-IV above. It is thus cogent and clear that the Exporter M/s. JPVPP Fashion International (IEC-BXMPPR8446P) had (i) mis-declared the impugned goods in terms of their valuation, description and classification, (ii) attempted to defraud the Government by claiming undue higher amount of Drawback and (iii) RoSCTL/RoDTEP 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 respectively.

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 and description of the goods in the Shipping Bills filed by them to the Customs authorities.

15.4 As the Exporter had not made declaration truthfully in the said Shipping Bills, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, misstatement 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 Bills as Rs. 1,90,49,854.03 whereas the redetermined FOB value after conducting the Market Survey was Rs. 1,31,67,397.12 only and hence higher Drawback & RoSCTL and other Export incentives were attempted to be 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 and RoDTEP claim in the live Shipping Bills 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 was not found 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. 1,90,49,854.03 to Rs. 1,31,67,397.12 as per the Market Enquiry DYCC Reports of the subject goods.

15.11 With respect to the Exporter M/s. JPVPP Fashion International (IECBXMPR8446P), this office sent 03 letters 29.10.2024, 19.11.2024 and 10.12.2024 for the verification of the genuineness of the Exporter. In reply Tiruppur GST Commissionerate vide their letter Ref. No. 487/2024/A1 dated 07.01.2025 communicated that the Taxpayer is non-existent at declared place of

business. Also, letters were also sent to jurisdictional GST Commissionerate's of the suppliers of the Exporter. M/s. Ali Traders (GSTIN-19BRZPA2368G1ZC) was found to be non-existent, M/s. RS Mills Pvt. Ltd. (GSTIN3311BCA8401D1DZ) found in existence and no reply received in case of M/s. AK Fabrics (GSTIN-33AAYFA4869P1ZF). From the above, it appears that the supply chain of the Exporter is also dubious. Hence, from the above facts, it emerged that the Exporter is a paper-based firm and 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 GST status of the Exporter was ascertained from the GST Portal that Exporter filed the GSTR-1 and GSTR-3B up to September-2024. The GST registration was obtained on 18.01.2023 and the same was suo-moto suspended on 18.01.2023. Also, the Authorized representative of the Exporter in his statement dated 16.01.2025 sated that he will submit Tax invoices, GSTR and E-way bills within 3-4 days by their CHA. But till date noting is submitted by the Exporter nor by the CHA. Also, he stated that the goods were procured from multiple suppliers. Neither he was able to remember the name of the Suppliers nor he had submitted any purchase Tax Invoices. Hence, it appears that the Exporter is non-genuine. Hence, it appears that the purchase tax invoices from domestic Supplier are manipulated & fraudulently obtained in collusion from the supplier with a malafide intention to utilize input tax credit on the basis of such invoice for discharging any duty or tax on goods that are entered for Exportation under claim of refund of such duty or tax.

It further appears that the Exporter M/s. JPVPP Fashion International (IEC-BXMPPR8446P) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration in value, description and classification of the impugned goods. 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 mis-declaration. Further, the Exporter appears to be nonexistent and non-genuine.

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. Hence, the Exporter M/s. JPVPP Fashion International (IEC-BXMPPR8446P) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

15.12. For the past Shipping Bills as mentioned in Table-VI wherein foreign remittance have been not received by the Exporter as per ICES 1.5 and thereby in a manner which rendered the said goods liable for confiscation in terms of Provisions of Section 113(ia) & 113(ja) of the Customs Act, 1962. The Export incentive claimed by the Exporter in these Shipping Bills are also liable to be demanded from them in terms of Section 75 and 75A of the Customs Act 1962 read with Rule 18 of the drawback Rules, 2017 & Section 28AAA and Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.

15.13. As above discussed, the Exporter has obtained Drawback & RoSCTL/RoDTEP by fraud, collusion, willful misstatement or suppression of facts without realizing the BRC for the Past Shipping Bills mentioned in TableVI. Hence, it appears that the M/s. JPVPP Fashion International (IECBXMPPR8446P) have rendered themselves liable to penalty in terms of section 114AB of the

Customs Act, 1962 since the Export benefits of Drawback and RoSCTL have been availed and taken by the Exporter without realising the Export proceeds in Shipping Bills filed by the Exporter as mentioned at Table-VI above.

15.14. The Custom Broker M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484) failed to ascertain the veracity and genuineness of the Exporter firm M/s. JPVPP Fashion International (IEC-BXMMPR8446P). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, as stated by the CB, they have merely taken copies of the IEC and GST registration from the Exporter and started filing Shipping Bills on their behalf. 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. 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 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 nonexisting 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. JPVPP Fashion International (IEC-BXMMPR8446P) having its registered office at No. 468/1A, Bharathi Nagar, Thottipalayam, Tirupur, Tamil Nadu-641603 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. 1,90,49,854.03 covered under the Shipping Bill Nos. 6411330 and 6411503 both dated 30.12.2023 should not be rejected and re-determined to Rs. 1,31,67,397.12 under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- ii. The drawback of Rs. 4,33,395.79, RoSCTL of Rs. 4,61,657.72 and RoDTEP of Rs. 2,24,011.19 claimed in the Shipping Bill Nos. 6411330 and 6411503 both dated 30.12.2023 should not be re-determined to Drawback of Rs. 2,80,022.71, RoSCTL of Rs. 2,67,584.46 and RoDTEP of Rs. 54,588.17 respectively, since the FOB value of the said goods is redetermined.
- iii. The said impugned Export goods covered under the Shipping Bill Nos. 6411330 and 6411503 both dated 30.12.2023 having total declared FOB value of Rs. 1,90,49,854.03 which appear to be mis-declared in terms of value, should not be confiscated under the Provisions of Section 113(i), 113(ja) and 113(jb) of the Customs Act, 1962.
- iv. Penalty should not be imposed on M/s. JPVPP Fashion International (IECBXMMPR8446P) under Section 114(iii) and 114AA of the Customs Act, 1962 for the above violation.
- v. Penalty should not be imposed on M/s. JPVPP Fashion International (IECBXMMPR8446P) under Section 114AC of the Customs Act, 1962 for omission and commission on the part of the Exporter for attempting to claim undue ITC benefits.

- vi. Penalty should not be imposed on M/s. JPVPP Fashion International (IECBXMPR8446P) under Section 114AB of the Customs Act, 1962 on account of non-receipt of the foreign remittance in respect of live Shipping Bill.
- vii. The goods pertaining to Shipping Bill Nos. mentioned in Table-VI totally valued of Rs. 7,02,83,339,.23/- should not be held liable for confiscation under the Provisions of Section 113(ia) and 113(ja) of the Customs Act, 1962 since the Export benefits of Drawback and Rosctl have been availed and taken by the Exporter without realising the Export proceeds i.e without receiving the foreign remittance of the value of Export.
- viii. The drawback amount of Rs 20,61,464/- claimed in Shipping Bills mentioned at Table-VI above should not be recovered on account of nonreceipt of remittance in and should not be demanded from the Exporter along with applicable interest under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017.
- ix. The Rosctl amount of Rs. 31,36,096/- claimed in Shipping Bills mentioned in Table-VI above should not be recovered on account of non-receipt of remittance in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.
- x. Penalty should not be imposed on M/s. JPVPP Fashion International (IECBXMPR8446P) under Section 114(iii) of the Customs Act, 1962 for omission on the part of the exporter which have rendered the export goods, pertaining to Shipping Bill Nos. mentioned in Table-VI totally valued of Rs. 7,02,83,339,.23/-, liable for confiscation under Section 113(ia) & 113(ja) of the Customs Act, 1962.
- xi. Penalty should not be imposed on M/s. JPVPP Fashion International (IECBXMPR8446P) under Section 114AA of the Customs Act, 1962 for the for knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with mala-fide intent to avail undue/excess export benefits in form of Drawback, RoSCTL and other export benefits.
- xii. Penalty should not be imposed on M/s. JPVPP Fashion International (IECBXMPR8446P) under Section 114AC of the Customs Act, 1962 for omission and commission on the part of the Exporter for attempting to claim undue ITC benefits.
- xiii. Penalty should not be imposed on M/s. JPVPP Fashion International (IECBXMPR8446P) under Section 114AB of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-VI filed by the Exporter.
- xiv. The Bond should not be enforced and Bank Guarantee of Rs. 1,00,000/(Rupees One Lakh Only) at the time of Provisional Release of the goods for Export, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

17. Further, M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484), Raheja Arcade, 4th Floor, Office No. 408, Plot No. 61, Sector-11, CBD Belapur, Navi Mumbai 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 in adjudicated. In case no reply is received within 30 days of the receipt of this SCN

and no request is made for the PH or they do not appear before the adjudicating authority on the date and time fixed, the case will be decided exparte on the basis of evidence available on record without any further reference to them.

19. This show cause notice is issued only in respect of issues discussed in the show cause notice and the goods mentioned against the Shipping Bill discussed hereinabove.

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

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

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



(Raghu B. Kiran)
ADDL. COMMISSIONER OF CUSTOMS
CEAC, NS-II, JNCH

To,
Noticees,

1. M/s. JPVPP Fashion International (IEC-BXMPPR8446P) No.
468/1A, Bharathi Nagar, Thottipalayam, Tirupur, Tamil
Nadu-641603.
2. M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484)
Raheja Arcade, 4th Floor, Office No. 408, Plot No. 61, Sector-
11, CBD Belapur, Navi Mumbai.

Copy to:

1. The Asstt. Commissioner of Customs, SIIB (X), JNCH.
2. The Additional Commissioner of Customs, CAC, NS-II JNCH for adjudication pls.
3. Supdt./CHS, JNCH for display on Notice Board.
4. Office Copy.

Annexure – I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill Nos. 6411330 and 6411503 both dated 30.12.2023
RUD-II	Panchanama dated 06.01.2024
RUD-III	Test Reports from DYCC

RUD-IV	Copy of Market Enquiry dated on 16.01.2024
RUD-V	Provisional Release for Export Letter dated 01.02.2024.
RUD-VI	Reply letter for verification of genuineness of the Exporter from Jurisdictional GST.
RUD-VII	Reply letter for verification of genuineness of the Suppliers M/s. Ali Traders from Jurisdictional GST.
RUD-VIII	Reply letter for verification of genuineness of the Suppliers M/s. R S Mills Pvt. Ltd. from Jurisdictional GST.
RUD-IX	Copy of statement of Mr. Francis Michael, Authorized representative of exporter M/s. JPVPP Fashion International (IEC-BXMPR8446P) dated 16.01.2025.
RUD-X	Copy of statement of Mr. Gabaji M. Gunjal G-card 2114/2021 of CB firm M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484) dated 17.01.2025.

	भारत सरकार / Government of India वित्त मंत्रालय / Ministry of Finance आयुक्त सीमाशुल्क का कार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II जवाहरलाल नेहरू सीमाशुल्क भवन न्हावा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र- 400 707 JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA- 400707
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F.No.CUS/ASS/PTF/2/2025-CEAC

Date: . .2025

F.No. CUS/SIIB/ALT/665/2024-SIIB(E)-JNCH

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

DIN No

SHOW CAUSE NOTICE UNDER SECTION 124 OF CUSTOMS ACT,1962

M/s. JPVPP Fashion International (IEC-BXMPPR8446P) having its office at No. 468/1A, Bharathi Nagar, Thottipalayam, Tirupur, Tamil Nadu-641603 has filed the following Shipping Bills for Export of following items destined to Nigeria. The details are as under:

TABLE-I							
SB No./ Date	Description	Quantity (NOS)	FOB (INR)	DBK (INR)	RODTEP (INR)	RoSCTL (INR)	IGST (INR)
6411330 dated 30.12.2023	Babies garment Boys 2pcs suit set of cotton	510	2,38,300.05	5,957.50	0	8,447.12	LUT
	Babies garment Boys 3pcs suit set of cotton	300	1,45,138.50	3,628.46	0	5,050.27	
	Babies garment Girls 2pcs	2334	10,80,922.08	27,023.05	0	38,499.72	
	suit set of cotton						
	EMBD Cotton Fabrics GSM: 120+/- 10%	37732 (SQM)	39,00,545.50	58,508.18	1,28,288.80	0	
	Polyester Cotton Blended Fabrics GSM: 120+/- 10%	31668 (SQM)	22,26,102.06	48,974.25	95,722.39	0	
	Ladies Gown with Dupatta of polyester	2273	14,66,221.38	39,587.98	0	54,247.46	
6411503 dated 30.12.2023	Babies garment Boys 3pcs suit set of cotton	900	4,35,415.50	10,885.39	0	15,150.81	

	Babies garment Girls 2pcs suit set of cotton	20628	95,53,239.36	2,38,830.98	0	3,40,262.33	
	G Tex Scarves	4800	3,969.60	0	0	0	
Total			1,90,49,854	4,33,395.79	2,24,011.19	4,61,657.71	LUT

2. On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. JPVPP Fashion International (IEC-BXMPR8446P) covered under Shipping Bill Nos. 6411330 and 6411503 both dated 30.12.2023 (hereinafter referred to as “Shipping Bills”) (RUD-I) filed through their Customs Broker M/s. Indo Foreign (Agents) Pvt. Ltd. (License No. 11/1484) at JWR CFS. The goods covered in the Shipping Bill Nos. 6411330 and 6411503 both dated 30.12.2023 were put on hold vide Hold No. 237/2022-23 SIIB(X) issued vide File No. SG/ Misc-101/2021-22/SIIB(X) JNCH dated 03.01.2024 for Examination of the same as the supply chain of the Exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other Export incentives. Hence the case was taken up by this unit for detailed investigation.

3. Consequently, the subject goods pertaining to Shipping Bill Nos. 6411330 and 6411503 both dated 30.12.2023 were examined 100% vide Panchanama dated 06.01.2024 (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 Bills, 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 Bills is overvalued. Representative Sealed Samples (RSS) of the goods from the Shipping Bills were drawn for the purpose of further investigation.

4. Further, letter dated 16.01.2024 was forwarded to DYCC, JNCH along with RSS 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 Reports No. 34/SIIB(X) dated 24.01.2024, 36/SIIB(X) dated 02.02.2024, 37/SIIB(X) dated 09.02.2024, 38/SIIB(X) dated 14.02.2024, 39/SIIB(X) dated 07.02.2024 and 40/SIIB(X) dated 07.02.2024 (RUD-III). The details of test reports are as under:

Sr. No	Lab Report No.	Item Description	DYCC Test Report
1.	40/SIIB(X) dated 07.02.2024	Babies Garment Boys 2pcs suit set of Cotton	The sample as received is in form of a readymade textile article. Total wt. of the sample = 65.7 gms Wt. of set 1 = 28.9 gms Wt. of set 2 = 36.8 gms 1. Set1: The sample is in form of printed knitted readymade textile article (babies set). It is composed of filament yarns of polyester. 2. Set2: The sample is in the form of a readymade textile article (baby set). It is made of dyed, printed and woven fabric. It is composed of blended spun yarns of cotton and polyester. % composition Cotton = 80.6 Polyester = Balance GSM – 154.1

2.	36/SIIB(X) dated 02.02.2024	Babies Garment Boys 3pcs suit set of cotton	The sample as received is in the form of boy's garments. It consists of 1. Jacket: It is made of dyed & printed knitted base fabric stitched with canvas inside the collar, dyed woven fabric at back side of collar and fitted with zip with slider at front side of jacket. Wt. of jacket = 59.7 gms Wt. of dyed & printed knitted base fabric = 46.0 gms Wt. of canvas = 3.6 gms Wt. of dyed woven fabric = 1.5 gms Wt. of Zip with slider = Balance Dyed & printed knitted base fabric is composed of filament yarns of polyester and blended spun yarns of polyester and cotton. Dyed woven fabric is composed of filament yarns of polyester. % composition of base fabric: Polyester = 74.94% Cotton = Balance 2. T-Shirt: It is made of printed knitted fabric composed of filament yarns of polyester and blended spun yarns of polyester and cotton. Wt. of T-Shirt = 25.6 gms % composition of base fabric: Polyester = 76.01% Cotton = Balance 3. Pant: It is made of printed knitted fabric composed of filament yarns of polyester and blended spun yarns of polyester and cotton fitted with elastic strip. Wt. of Pant = 35.6 gms Wt. of base fabric = 33.6 gms Wt. of elastic = Balance % composition of base fabric: Polyester = 76.01% Cotton = Balance
3.	38/SIIB(X) dated 14.02.2024	Babies garments (Girls 2pc suit set of Cotton)	The sample as received is in form of readymade garments consists of two pieces upper and lower. 1 Upper: The sample as received is in the form of a readymade garment. It is made of printed knitted fabric stitched with white knitted lining, elastic strip at shoulder and dyed (blue) knitted fabric at shoulder and lower part. Decorated with embroidered woven fabric and fabric flower at front. It is wholly composed of polyester filament yarns. Total wt. of upper = 63.1 gms Wt. of dyed knitted fabric = 27.0 gms Wt. of printed knitted fabric = 16.9 gms Wt. of white inner lining fabric = 9.5 gms Wt. of embroidery woven fabric = 7..8 gms Wt. of elastic strip and flower = Balance 2 Lower: The sample is in the form of a readymade garment. It is made of printed knitted fabric, fitted with elastic at waist. It is wholly composed of polyester filament yarns. Total wt. of lower = 27.6 gms Wt. of printed knitted fabric = 26.6 gms
4.	39/SIIB(X) dated 07.02.2024	EMBD Cotton Fabrics GSM 120(+/-10%)	Wt of elastic = balance The sample as received is in form of cut pieces of dyed woven fabric with embroidered. The base fabric is wholly composed of cotton yarns, embroidered with filament yarns of viscose. Total weight of the sample = 229.5 gms GSM = 93.4

5.	37/SIIB(X) dated 09.02.2024	Polyester cotton Blended Fabrics GSM: 120(+/-10%)	The sample as received is in the form of cut pieces of dye woven fabric. It is composed of polyester filament yarn & blended yarn of polyester & viscose. % composition: Polyester = 72.35% Viscose = Balance GSM = 175.11
6.	34/SIIB(X) dated 24.01.2024	Ladies Gown with Dupatta of polyester	Ladies Gown: The sample as received is in the form of dyed and printed woven ready-made textile article (Ladies Gown) having embroidered on upper front side. It is wholly composed on viscose. Total weight of sample = 405.0 gms GSM = 122.60 Dupatta: The sample as received is in the form of dyed woven ready-made textile article (dupatta). It is wholly composed of viscose. Total weight of sample = 223.0 gms GSM = 116.3

As per DYCC Reports, the said goods were mis declared in terms of CTH and drawback Sr. No. Accordingly, the drawback, RoSCTL & RoDTEP rates for the said goods mentioned in above shipping Bills is to be re-determined.

Hence, the eligible drawback, RoSCTL rates is as below;

Item No	Item Description	DECLARED							REDETERMINED						
		RITC	Drawback	Rate	RoSCTL	RATE		RODTEP	RITC	Drawback	Rate	RoSCTL	RATE		RODTEP
						Stated	Centre						Stated	Centre	
1	Babies garment Boys 2pcs suit set of cotton	62099090	620901B	2.5	620901B	2.25	1.64	0	62093000	620902B	2.5	620902B	2.18	1.67	0
2	Babies garment Boys 3pcs suit set of cotton	62099090	620901B	2.5	620901B	2.25	1.64	0	62099090	620902B	2.5	620902B	2.18	1.67	0
3	Babies garment Girls 2pcs suit set of cotton	62099090	620901B	2.5	620901B	2.25	1.64	0	62093000	620903B	2.7	620903B	2.1	1.7	0
4	EMBD Cotton Fabrics GS M: 120+/-10%	52081290	520802B	1.5	520802B	0	0	4.3	58109290	581099B	1.3	581099B	0	0	1
5	Polyester Cotton Blended Fabrics GSM: 120+/-10%	52101190	521002B	2.2	521002B	0	0	4.3	54071039	540706B	1.8	540706B	0	0	0.7
6	Ladies Gown with Dupatta of polyester	62081990	62080103B	2.7	62080103B	2.1	1.7	0	62081990	62080103B	2.7	62080103B	2.1	1.7	0
7	Babies garment Boys 3pcs suit set of cotton	62099090	620901B	2.5	620901B	2.25	1.64	0	62099090	620902B	2.5	620902B	2.18	1.67	0
8	Babies garment Girls 2pcs suit set of cotton	62099090	620901B	2.5	620901B	2.25	1.64	0	62093000	620903B	2.7	620903B	2.1	1.7	0
9	G Tex Scarves	62141090	0	0	0	0	0	0	0	0	0	0	0	0	0

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 16.01.2024 (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 06.01.2024, DYCC Reports and Market Enquiry Report dated 16.01.2024, it is

observed that the subject goods have been mis-declared in terms of valuation, description and classification. The re-determined FOB value of the goods and corresponding Export incentives under the Shipping Bill would be as below:

Table-III

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	RODT EP RATE	Redetermined RODTEP
1	6411330 dated 30.12.2023	Babies garment Boys 2pcs suit set of cotton	233.33	514	₹ 2,38,300.05	₹ 1,08,181.92	2.5	₹ 2,704.55	2.18	₹ 2,358.37	1.67	₹ 1,806.64	₹ 4,165.00	0	₹ 0.00
2		Babies garment Boys 3pcs suit set of cotton	243.33	532	₹ 1,45,138.50	₹ 66,364.20	2.5	₹ 1,659.10	2.18	₹ 1,446.74	1.67	₹ 1,108.28	₹ 2,555.02	0	₹ 0.00
3		Babies garment Girls 2pcs suit set of cotton	273.33	509	₹ 10,80,922.08	₹ 5,79,965.91	2.7	₹ 15,659.08	2.1	₹ 12,179.28	1.7	₹ 9,859.42	₹ 22,038.70	0	₹ 0.00
4		EMBD Cotton Fabrics GSM: 120+/-10%	113.71	113	₹ 39,00,545.50	₹ 39,00,545.50	1.3	₹ 50,707.09	0	₹ 0.00	0	₹ 0.00	₹ 0.00	1	₹ 39,005.46
5		Polyester Cotton Blended Fabrics GSM: 120+/-10%	77.32	773	₹ 22,26,102.06	₹ 22,26,102.06	1.8	₹ 40,069.84	0	₹ 0.00	0	₹ 0.00	₹ 0.00	0.7	₹ 15,582.71
6		Ladies Gown with Dupatta of polyester	463.33	709	₹ 14,66,221.38	₹ 9,57,409.75	2.7	₹ 25,850.06	2.1	₹ 20,105.60	1.7	₹ 16,275.97	₹ 36,381.57	0	₹ 0.00
7	6411503 dated 30.12.2023	Babies garment Boys 3pcs suit set of cotton	243.33	532	₹ 4,35,415.50	₹ 1,99,092.59	2.5	₹ 4,977.31	2.18	₹ 4,340.22	1.67	₹ 3,324.85	₹ 7,665.06	0	₹ 0.00
8		Babies garment Girls 2pcs suit set of cotton	273.33	509	₹ 95,53,239.36	₹ 51,25,765.58	2.7	₹ 1,38,395.67	2.1	₹ 1,07,641.08	1.7	₹ 87,138.01	₹ 1,94,779.09	0	₹ 0.00
9		G Tex Scarves	0.91	0.91	₹ 3,969.60	₹ 3,969.60	0	₹ 0.00	0	₹ 0.00	0	₹ 0.00	₹ 0.00	0	₹ 0.00
TOTAL					₹ 1,90,49,854.03	₹ 1,31,67,397.12		₹ 2,80,022.71		₹ 1,48,071.29		₹ 1,19,513.17	₹ 2,67,584.46		₹ 54,588.17

Table-IV

Sl No.	Shipping Bill No. & Date	Description of goods	Quantity	Declared				Re-determined			
				FOB (IN R)	Drawback (INR)	ROSCTL (INR)	RODT EP	FOB	Drawback	ROSC TL	RODT EP
1	6411330 dated 30.12.2023	Babies garment Boys 2pcs suit set of cotton	510	₹ 2,38,300.05	₹ 5,957.50	₹ 8,447.12	₹ 0.00	₹ 1,08,181.92	₹ 2,704.55	₹ 4,165.00	₹ 0.00
2		Babies garment Boys 3pcs suit set of cotton	300	₹ 1,45,138.50	₹ 3,628.46	₹ 5,050.27	₹ 0.00	₹ 66,364.20	₹ 1,659.10	₹ 2,555.02	₹ 0.00
3		Babies garment Girls 2pcs suit set of cotton	2334	₹ 10,80,922.08	₹ 27,023.05	₹ 38,499.72	₹ 0.00	₹ 5,79,965.91	₹ 15,659.08	₹ 22,038.70	₹ 0.00
4		EMBD Cotton Fabrics GSM: 120 +/-10%	37732	₹ 39,00,545.50	₹ 58,508.18	₹ 0.00	₹ 1,28,288.80	₹ 39,00,545.50	₹ 50,707.09	₹ 0.00	₹ 39,005.46
5		Polyester Cotton Blended Fabrics GSM: 120 +/-10%	31668	₹ 22,26,102.06	₹ 48,974.25	₹ 0.00	₹ 95,722.39	₹ 22,26,102.06	₹ 40,069.84	₹ 0.00	₹ 15,582.71
6		Ladies Gown with Dupatta of polyester	2273	₹ 14,66,221.38	₹ 39,587.98	₹ 54,247.46	₹ 0.00	₹ 9,57,409.75	₹ 25,850.06	₹ 36,381.57	₹ 0.00
7	6411503 dated 30.12.2023	Babies garment Boys 3pcs suit set of cotton	900	₹ 4,35,415.50	₹ 10,885.39	₹ 15,150.81	₹ 0.00	₹ 1,99,092.59	₹ 4,977.31	₹ 7,665.06	₹ 0.00
8		Babies garment Girls 2pcs suit set of cotton	20628	₹ 95,53,239.36	₹ 2,38,830.98	₹ 3,40,262.33	₹ 0.00	₹ 51,25,765.58	₹ 1,38,395.67	₹ 1,94,779.09	₹ 0.00
9		G Tex Scarves	4800	₹ 3,969.60	₹ 0.00	₹ 0.00	₹ 0.00	₹ 3,969.60	₹ 0.00	₹ 0.00	₹ 0.00
TOTAL			101145	₹ 1,90,49,854.03	₹ 4,33,395.79	₹ 4,61,657.72	₹ 2,24,011.19	₹ 1,31,67,397.12	₹ 2,80,022.71	₹ 2,67,584.46	₹ 54,588.17

Table-V

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Differential RODTEP	Total excess Export benefits (in Rs.)
₹ 1,31,67,397.12	₹ 1,53,373.08	₹ 1,94,073.26	₹ 1,69,423.02	₹ 5,16,869.36

6. As can be seen from the Table above, based on the Reports received by the DYCC, JNCH and Market Enquiry conducted on 16.01.2024, it appears that the goods declared by the Exporter in the Shipping Bill Nos. 6411330 and 6411503 both dated 30.12.2023 have been mis-declared in terms of valuation, description and classification. The value of the goods has been re-determined based on DYCC Reports and the Market Enquiry Report dated 16.01.2024. The Export incentive such as drawback, RoSCTL & RoDTEP are therefore to be redetermined with respect to the new re-determined FOB of the goods as mentioned in the Table above. Hence, the declared value i.e. Rs. 1,90,49,854.03 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 16.01.2024. 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 16.01.2024.

8. Past Exports:

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 27.02.2023 till 31.01.2025 for Exporter M/s. JPVPP Fashion International (IEC-BXMPR8446P). However, the Exporter had exported goods under a total of 10 Shipping Bills in past. During further investigation, ICES data was scrutinized, on perusal of the past Export data, no foreign remittance has been received as per FEMA regulations. The details of the Shipping Bills are as under where no BRC/foreign remittance has been realized yet against this IEC.

Table-VI

Sr. no.	SB No.	SB Date	LEO Date	Expected Realization Date	Drawback Amount (INR)	RoSCTL (INR)	RoDTEP (INR)	FOB to be realized (in INR)	FOB actually realized (in FC)
1	4163378	25.09.2023	26.09.2023	30.06.2024	1,90,341	2,65,917	0	55,98,251.75	0
2	4204225	26.09.2023	28.09.2023	30.06.2024	1,89,395	2,64,596	0	55,70,434.35	0
3	4464573	07.10.2023	09.10.2023	31.07.2024	1,67,366	2,98,076	0	62,04,728.24	0
4	4468979	07.10.2023	09.10.2023	31.07.2024	1,61,813	2,83,207	0	59,08,703.77	0
5	4804486	21.10.2023	23.10.2023	31.07.2024	2,64,869	3,58,203	0	95,60,498	0
6	5279210	10.11.2023	13.11.2023	31.08.2024	2,24,549	3,40,010	0	85,45,123.90	0
7	5317890	11.11.2023	13.11.2023	31.08.2024	2,22,556	3,88,818	0	85,94,408.99	0
8	5882085	08.12.2023	09.12.2023	30.09.2024	1,90,930	2,44,279	0	56,15,595.83	0
9	5921476	09.12.2023	13.12.2023	30.09.2024	2,20,528	3,29,992	0	72,77,650.93	0
10	6282768	25.12.2023	26.12.2023	30.09.2024	2,29,117	3,62,998	0	74,07,943.47	0
TOTAL					20,61,464	31,36,096	0	7,02,83,339.23	0

As the prescribed timeline for realization of foreign remittance is 09 months as per RBI Master Circular No.14/2014-15 dated 01.07.2014, which states," it has been decided in consultation with the Government of India that the period of realization and repatriation of Export proceeds shall be nine months from the date of Export for all Exporters including Units in SEZs, Status Holder Exporters,

EOUs, Units in EHTPs, STPs & BTPs until further notice. As per Table-VI, there are 10 Shipping Bills mentioned in the table above for which FOB has not been realized despite completion of expected realization time period as mandated by RBI. Accordingly, the Drawback is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned in Table-VI under Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017 along with applicable interest. Also, ROSCTL & RoDTEP are liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned in Table-VI in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962. Total drawback claimed in 10 Shipping Bills in which FOB not realized despite completion of time period is Rs. 20,61,464/- and RoSCTL claimed is Rs. 31,36,096/-.

9. Further, an alert to withhold the Export incentives against the Exporter M/s. JPVPP Fashion International (IEC-BXMPPR8446P) was inserted during the investigation.

10. The Exporter vide their letter dated 17.01.2024 requested to Provisional Release of the goods for Export. The request of the Exporter was accepted by the Adjudicating Authority as per the Provisions of Board Circular No. 01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and the goods were released Provisionally for Export under section 110A of the Customs Act, 1962 on execution of Bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee amounting to Rs. 1,00,000/- (Rupees One Lakh Only) (RUD-V) on 01.02.2024.

11. Further, a letter dated 29.10.2024, 19.11.2024 and 10.12.2024 were also sent to jurisdictional DC/SGST Commissionerate i.e. Gandhinagar assesment circle, Tiruppur to verify genuineness of the Exporter M/s. JPVPP Fashion International (GSTIN-33BXMPPR8446P1ZG). In reply Tiruppur GST Commissionerate vide their letter Ref No. 487/2024/A1 dated 07.01.2025 (RUD-VI) communicated that M/s. JPVPP Fashion International (GSTIN33BXMPPR8446P1ZG) is registered taxpayer in Gandhinagar assesment circle, Tiruppur. As per reference cited, the field visit has been conducted by this office Deputy State Tax Officer (DSTO) on 22.11.2024 in respect of M/s. JPVPP Fashion International (GSTN-33BXMPPR8446P1ZG).

i. During the course of investigation, M/s. JPVPP Fashion International (GSTN33BXMPPR8446P1ZG) is found to be non-existent at declared place of business. Further this office DSTO has been made inquiry to the building owner of Thiru. V. Ramalingam and he has stated that they were doing business for the period from 04.01.2023 to 03.12.2023. After that they vacated the declared place of business, hence it is ascertained that the tax payer has not doing business in the declared place of business.

ii. The declared place of business has been verified by this office DSTO in respect of Tvl. JPVPP Fashion International and found to be non-existent.

iii. On verification of return filed status through GST common portal, it is ascertained that he has filed returns up to September, 2024.

iv. Due to retrospective cancellation, the supplier/recipient details have not reflected in the portal.

Verification of suppliers:

11.1 Further, letters dated 16.01.2024, 29.10.2024, 19.11.2024 and 10.12.2024 were also sent to jurisdictional DC/CGST Commissionerate to verify genuineness of the supplier M/s. Ali Traders (GSTIN-19BRZPA2368G1ZC). In reply, Shibpur CGST Division, Howrah Commissionerate vide their letter dated 20.01.2025 (RUD-VII) communicated that:

- (i). On conducting physical verification of M/s. Ali Traders (GSTIN19BRZPA2368G1ZC), it has been found that the taxpayer has not existence at the PPOB.
- (ii). On verification of Taxpayer, it appears that the supplier M/s. Ali Traders (GSTIN-19BRZPA2368G1ZC) is not genuine.
- (iii). The supplier M/s. Ali Traders (GSTIN-19BRZPA2368G1ZC) has filed GSTR3B returns till July 2024 and GSTR 1 till August 2024 (nil return in August 2024)
- (iv) (a). The taxpayer has been asked to submit the copies of Invoices & e-way bills for availment of ITC but no response received till date. Payment details for sale of the goods are also not reflected in Bank A/c statement of the taxpayer. Hence it appears that ITC has been availed only on the basis of paper transaction.
- (iv) (b). The taxpayer has also been asked to submit the copies of Invoices & delivery challan for outward supply made to M/s. JPVPP Fashion International (GSTIN-33BXMPR8446P1ZG), but no response received till date. It has been observed from GSTR-1 of Sept 2023 & Oct. 2023 that M/s. Ali Traders (GSTIN19BRZPA2368G1ZC) has passed on ITC amounting to Rs. 19,59,309 (IGST) involving taxable value of Rs. 3.91 crores to M/s. JPVPP Fashion International but no such transaction is seen in his Bank account statement.
- (v). From the facts mentioned above, it appears that M/s. Ali Traders (GSTIN19BRZPA2368G1ZC) is not a genuine business entity.

11.2 Further, letters dated 16.01.2024, 29.10.2024, 19.11.2024 and 10.12.2024 were also sent to jurisdictional DC/CGST Commissionerate to verify genuineness of the supplier M/s. RS Mills Pvt. Ltd. (GSTIN3311BCA8401D1DZ). In reply Coimbatore Commissionerate vide their letter dated 29.05.2024 (RUD-VIII) communicated that in reference to letter sent for verification of the supplier by this office, genuineness of the taxpayer M/s. RS Mills Pvt. Ltd. (GSTIN-3311BCA8401D1DZ) was verified, the taxpayer was found to be in existence and functioning, and are periodically filing GST Returns and The Input Tax Credit availed was found to be in order.

The same was again communicated by Coimbatore Commissionerate vide their letter dated 16.12.2024.

11.3 Further letters dated 29.10.2024, 19.11.2024, 10.12.2024 and 30.12.2024 were also sent to jurisdictional DC/SGST Commissionerate to verify genuineness of the supplier M/s. AK Fabrics (GSTIN-33AAYFA4869P1ZF).

However, in this regard no reply has been received in this office till date.

SUMMONS & STATEMENT

12. Further, in order to record the statement of M/s. JPVPP Fashion International (IEC-BXMPR8446P), under section 108 of Customs Act, 1962 04 Summons have been issued vide DIN- 20240478NW00000037E3 dated 25.04.2024 to appear on 13.05.2024, DIN- 20241178NT000081815E dated 01.11.2024 to appear on 18.11.2024, DIN- 20241278NT000000FC80 dated 04.12.2024 to appear on 20.12.2024, DIN- 20241278NT0000000AE3 dated 23.12.2024 to appear on 06.01.2025 in the name of M/s. JPVPP Fashion International (IEC-BXMPR8446P) 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. In compliance with the summons having DIN No. 20241278NT0000000AE3 dated 06.01.2025, Mr. Francis Michael, authorized representative of exporter M/s. JPVPP Fashion International (IEC-BXMPR8446P) presented himself to give his statement (**RUD-IX**) under Section 108 of the Customs Act, 1962 on 16.01.2025 wherein the inter-alia stated that;

- He is the authorized representative of the company. He has appeared in response to the summons dated 23.12.2024 to provide his statement and seek the release of their Bond and Bank Guarantee (BG).

- On being asked whether the exporter has filed the Shipping Bill Nos. 6411330 and 6411503, both dated 30.12.2023 he stated that these shipping bills were filed through our Customs Broker (CHA), M/s. Indo Foreign (Agents) Pvt. Ltd. However, the CHA informed us that the shipping bills were held by SIIB(X) for 100% examination.
 - On being asked whether he agrees with the examination conducted under Panchnama dated 06.01.2024 and whether he was present during the examination he stated that Yes, he agreed with the examination conducted. The goods were declared correctly in terms of quantity and description; that their authorized representative, Shri Gabaji M. Gunjal, a G-card holder from M/s. Indo Foreign (Agents) Pvt. Ltd., was present during the examination.
 - On being asked about the mis-declaration in terms of composition of the goods as verified by the DYCC Reports he stated that it was an unintentional mistake. He accepts the findings of the DYCC report and the department's view on the exact classification and description of the goods.
 - On being asked about market enquiry dated 16.01.2024 and over valuation of the goods he stated that it was an unintentional mistake. He agreed with the market enquiry report and the suggested value.
 - On being asked whether he knows any person from CHA M/s. Indo Foreign Agents Pvt. Ltd. he stated that yes, he came to know Shri Gabaji M. Gunjal, a G-card holder, through a friend. Their team also conducted KYC verification at our premises this year.
 - On being asked about past consignments he stated that they have filed a total of 10 shipping bills till date.
 - On being asked about tax invoices, GSTR and E-way bills he stated that these documents will be provided within 3–4 days by their CHA.
 - On being asked about their destination countries being risky he stated that most of our buyers for ready-made garments (RMGs) are based in risky countries. The specific buyer for these transactions was also from this region.
 - On being asked why summons issued to the exporter in past returned by India Post with the remark Addressee Left he stated that we incurred significant losses in the past, leading to the cessation of our operations and closure of the company. This is why the summons were returned. He came to know about the summons through email.
 - On being asked whether he is actual owner of the goods or just a frontman he stated that He is the authorized representative of M/s. JPVPP Fashion International (IEC-BXMPR8446P).
 - On being asked about GSTR returns and GSTR-3B he stated that GSTRs were filed when the company was operational. Filing ceased after the goods were put on hold by SIIB(X). GSTR's will be provided by their CB within 3-4 days.
 - On being asked about the payment terms with the buyer he stated that the goods were purchased on credit, and the overseas buyer provided a 180-day timeline for payment.
 - On being asked how he contacted the buyer he stated that he was introduced to the consignee by a buyer in Dubai.
- On being asked about BRC of Past Exports he stated that the buyer failed to make full payment due to delayed delivery of goods.
- On being asked about switching of ports for export he stated that Shipping costs at Chennai are higher compared to Mumbai.
 - On being asked about the supplier of goods in present shipping bills he stated that the exporter, M/s. JPVPP Fashion International (IECBXMPR8446P), procured goods from multiple suppliers. However, he did not currently recall the details of the suppliers.
 - On being asked about the invoice of purchase he stated that he will submit the invoices within 3–4 days, as he didn't have them available at present. The goods were purchased on credit terms, and no payments have been made to the suppliers to date.

- On being asked whether they are penalized by other agencies in past he replied in negative.
- He further stated that During the examination, the goods were found to be declared accurately in terms of quantity and description. He requested a lenient view and the release of our Bond and BG. They are willing to pay the fine and penalty as determined by the department.

13. Further, on receipt of spot Summons CBIC-DIN-20250178NT0000717981 dated 17.01.2025, Mr. Gabaji M. Gunjal G-card 2114/2021 of CB firm M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484) presented himself for the recording of the Statement under section 108 of the Customs Act, 1962 on 17.01.2025 (RUD-X) wherein he inter-alia stated that:

- On being asked whether he knows why he is summoned and whether he is authorised to record statement on behalf of CHA he stated that he is giving statement in response to the spot summons dated 17.01.2025 in relation to the export through JNPT by M/s. JPVPP Fashion International (IEC BXMPR8446P). He is the authorized person, holding a G-Card on behalf of CB M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA: 11/1484), to give a statement before Customs.
- On being asked about his job profile in CHA firm he stated that he is a GCard Holder with power of attorney in CB firm M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA: 11/1484). He supervised all work pertaining to exports and fully authorized to give a statement.
- On being asked who handles the documentation work in the firm he stated that he himself with his subordinate staff handle the documentation work in my CB firm.
- On being asked about the procedure followed by them he stated that we guide their exporters verbally to send us all necessary documents as per exporting commodity on their mail I'd and also ask whether they want to claim export benefits or not. After that they create checklist based on the documents submitted by the exporter. Thereafter, they send the checklist to exporter for approval, after getting approval from exporter, they filed Shipping Bills on behalf of exporter on ICEGATE.
- On being asked since when he and his firm are in this work he stated that he has been an employee of this CB firm for the last sixteen years. His CB firm also has been in this business for around the last sixteen years.
- On being asked whether he has filed Shipping Bill Nos. 6411330 and 6411503 both dated 30.12.2024 for the exporter he stated that Yes, his subordinates, under his supervision, filed the above-mentioned Shipping Bills on behalf of the exporter M/s. JPVPP Fashion International (IEC BXMPR8446P).
- On being asked how they received work from the exporter he stated that they received the order for the shipment from the official email of M/s. JPVPP Fashion International (IEC BXMPR8446P). As they were their new client, they thoroughly checked all documents before filing, related to Customs clearance.
- On being asked whether he is aware of the case booked against the exporter he stated that Yes, he is aware of the case booked against the exporter. During the market enquiry, the goods were found overvalued. On being asked
- how he came in contact with the exporter he stated that they came in contact with the exporter through our forwarder friend. On being asked whether they
- have done the KYC of the exporter he stated that yes, they verified the KYC of the customer every time. The exporter has a valid IEC issued by DGFT. They verified the KYC documents from the DGFT online website as per CBLR 2018 and submitting their signed/certified copy.

- On being asked how much they charged exporter for filing of shipping bill he stated that they usually charge Rs. 1500/- for each export shipment as agency charges.
- On being asked whether they have verified the address of the exporter he stated that Yes Sir, they have verified the address at the time of KYC before filing Shipping Bills.
- On being asked since when they are handling consignments for the exporter he stated that this was the third or fourth shipment of the exporter, M/s. JPVPP Fashion International (IEC BXMPR8446P) through their CB firm.
- On being asked about mis-classification of the goods he stated that Sir, they classify the goods based on the documents provided by the exporter. Additionally, once the checklist is prepared, it is sent to the exporter for verification. Upon receiving confirmation from the exporter, the shipping bill is filed accordingly.
- On being asked about the over valuation of the goods he stated that the value of the goods is determined based on the invoices provided by the exporter. Additionally, once the checklist is prepared, it is sent to the exporter for verification. Upon receiving confirmation from the exporter, the shipping bill is filed accordingly.
- On being asked whether they suspected the exporter to be just a frontman or not he stated that Never, Sir. As a Customs Broker, they always verify the exporter's credentials and conduct KYC verification as per CBLR 2018.
- On being asked whether they have followed the provisions of CBLR, 2018 while filing of the shipping bills for the exporter he stated that they had done physical verification of the premise/address of the exporter. The exporter informed us that the subject goods covered under Shipping Bill Nos. 6411330 and 6411503 both dated 30.12.2024 were procured locally by them and they want to export, thus they filed Shipping bills based on the KYC documents of the exporter.
- On being asked whether CB has been penalized by customs or any other agency in past he stated that to his knowledge, neither their CB firm M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA: 11/1484) nor the exporter has been penalized by any government agency as of this date.
- He further stated that they would like to say that they are a genuine Custom Brokers having presence all over India. They work diligently in case of all the export shipment filed by them. He would like to assert that in future, they would co-operate with the 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.

[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.]

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

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

Section 28AAA. Recovery of duties in certain cases.—(1) Where an instrument issued to a person has been obtained by him by means of (a) collusion; or

(b) willful mis-statement; or (c)

Suppression of facts,

for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), or any other law, or any scheme of the Central Government, for the time being in force, by such person] or his agent or employee and such instrument is utilized under the Provisions of this Act or the Rules or regulations made or notifications issued there under, by a person other than the person to

whom the instrument was issued, the duty relatable to such utilization of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued: Provided that the action relating to recovery of duty under this section against the person to whom the instrument was issued shall be without prejudice to an action against the importer under section 28.

Section 28AA of the Customs Act, 1962 Interest on delayed payment of duty-

- (1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other Provision of this Act or the Rules made there under, the person, who is liable to pay duty in accordance with the Provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.
- (2) Interest at such rate not below ten per cent. And not exceeding thirty-six percent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.
- (3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where,
 - (a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and
 - (b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.

Section 75A(2) of Customs Act, 1962: Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the Rules made there under, the claimant shall, within a period of two months from the date of demand, pay in addition to the said amount of drawback, interest at the rate fixed under section 28AA and the amount of interest shall be calculated for the period beginning from the date of payment of such drawback to the claimant till the date of recovery of such drawback.

B. Customs and Central Excise Duties Drawback Rules, 2017.

Rule 17: Repayment of erroneous or excess payment of drawback and interest. - Where an amount of drawback and interest, if any, has been paid erroneously or the amount so paid is in excess of what the claimant is entitled to, the claimant shall, on demand by a proper officer of Customs repay the amount so paid erroneously or in excess, as the case may be, and where the claimant fails to repay the amount it shall be recovered in the manner laid down in subsection (1) of section 142 of the Customs Act, 1962.

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

Foreign Trade (Development and Regulation) Act, 1992.

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

Foreign Trade (Regulation) Rules, 1993

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

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

15. M/s. JPVPP Fashion International (IEC-BXMPR8446P) having its office at No. 468/1A, Bharathi Nagar, Thottipalayam, Tirupur, Tamil Nadu-641603 had filed Shipping Bill Nos. 6411330 and 6411503 both dated 30.12.2023 through their Customs Broker M/s. Indo Foreign (Agents) Pvt. Ltd. (License No. 11/1484) at JWR CFS. The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bills comes to Rs. 1,31,67,397.12/- as against the declared FOB value of Rs. 1,90,49,854.03. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 4,33,395.79, RoSCTL of Rs. 4,61,657.72 and RoDTEP of Rs. 2,24,011.19 whereas they were eligible for Drawback of Rs. 2,80,022.71, RoSCTL of Rs. 2,67,584.46 and RoDTEP of Rs. 54,588.17 respectively. (as tabulated in Table-IV above).

15.2 As can be seen from the Table-IV above, based on the Market Enquiry conducted on 16.01.2024, it appears that the goods declared by the Exporter in the Shipping Bill Nos. 6411330 and 6411503 both dated 30.12.2023 have been mis-declared in terms of their valuation, description and classification. 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 are redetermined with respect to the re-determined FOB as mentioned in the Table-IV above. It is thus cogent and clear that the Exporter M/s. JPVPP Fashion International (IEC-BXMPR8446P) had (i) mis-declared the impugned goods in terms of their valuation, description and classification, (ii) attempted to defraud the Government by claiming undue higher amount of Drawback and (iii) RoSCTL/ RoDTEP 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 respectively.

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 and description of the goods in the Shipping Bills filed by them to the Customs authorities.

15.4 As the Exporter had not made declaration truthfully in the said ShippingBills, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, misstatement 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 Bills as Rs. 1,90,49,854.03 whereas the redetermined FOB value after conducting the Market Survey was Rs. 1,31,67,397.12 only and hence higher Drawback & RoSCTL and other Export incentives were attempted to be 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 and RoDTEP claim in the live Shipping Bills 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 was not found 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 ExportCommodity 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. 1,90,49,854.03 to Rs. 1,31,67,397.12 as per the Market Enquiry DYCC Reports of the subject goods.

15.11 With respect to the Exporter M/s. JPVPP Fashion International (IECBXMPR8446P), this office sent 03 letters 29.10.2024, 19.11.2024 and 10.12.2024 for the verification of the genuineness of the Exporter. In reply Tiruppur GST Commissionerate vide their letter Ref. No. 487/2024/A1 dated 07.01.2025 communicated that the Taxpayer is non-existent at declared place of business. Also, letters were also sent to jurisdictional GST Commissionerate's of the suppliers of the Exporter. M/s. Ali Traders (GSTIN-19BRZPA2368G1ZC) was found to be non-existent, M/s. RS Mills Pvt. Ltd. (GSTIN3311BCA8401D1DZ) found in existence and no reply received in case of M/s. AK Fabrics (GSTIN-33AAYFA4869P1ZF). From the above, it appears that the supply chain of the Exporter is also dubious. Hence, from the above facts, it emerged that the Exporter is a paper-based firm and 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 GST status of the Exporter was ascertained from the GST Portal that Exporter filed the GSTR-1 and GSTR-3B up to September-2024. The GST registration was obtained on 18.01.2023 and the same was suo-moto suspended on 18.01.2023. Also, the Authorized representative of the Exporter in his statement dated 16.01.2025 sated that he will submit Tax invoices, GSTR and E-way bills within 3-4 days by their CHA. But till date noting is submitted by the Exporter nor by the

CHA. Also, he stated that the goods were procured from multiple suppliers. Neither he was able to remember the name of the Suppliers nor he had submitted any purchase Tax Invoices. Hence, it appears that the Exporter is non-genuine. Hence, it appears that the purchase tax invoices from domestic Supplier are manipulated & fraudulently obtained in collusion from the supplier with a malafide intention to utilize input tax credit on the basis of such invoice for discharging any duty or tax on goods that are entered for Exportation under claim of refund of such duty or tax.

It further appears that the Exporter M/s. JPVPP Fashion International (IEC-BXMPR8446P) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration in value, description and classification of the impugned goods. 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 mis-declaration. Further, the Exporter appears to be nonexistent and non-genuine.

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. Hence, the Exporter M/s. JPVPP Fashion International (IEC-BXMPR8446P) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

15.12. For the past Shipping Bills as mentioned in Table-VI wherein foreign remittance have been not received by the Exporter as per ICES 1.5 and thereby in a manner which rendered the said goods liable for confiscation in terms of Provisions of Section 113(ia) & 113(ja) of the Customs Act, 1962. The Export incentive claimed by the Exporter in these Shipping Bills are also liable to be demanded from them in terms of Section 75 and 75A of the Customs Act 1962 read with Rule 18 of the drawback Rules, 2017 & Section 28AAA and Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.

15.13. As above discussed, the Exporter has obtained Drawback & RoSCTL/RoDTEP by fraud, collusion, willful misstatement or suppression of facts without realizing the BRC for the Past Shipping Bills mentioned in TableVI. Hence, it appears that the M/s. JPVPP Fashion International (IECBXMPR8446P) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 since the Export benefits of Drawback and Rosctl have been availed and taken by the Exporter without realising the Export proceeds in Shipping Bills filed by the Exporter as mentioned at Table-VI above.

15.14. The Custom Broker M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484) failed to ascertain the veracity and genuineness of the Exporter firm M/s. JPVPP Fashion International (IEC-BXMPR8446P). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, as stated by the CB, they have merely taken copies of the IEC and GST registration from the Exporter and started filing Shipping Bills on their behalf. 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. 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 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 nonexisting 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. JPVPP Fashion International (IEC-BXMPPR8446P) having its registered office at No. 468/1A, Bharathi Nagar, Thottipalayam, Tirupur, Tamil Nadu-641603 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. 1,90,49,854.03 covered under the Shipping Bill Nos. 6411330 and 6411503 both dated 30.12.2023 should not be rejected and re-determined to Rs. 1,31,67,397.12 under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- ii. The drawback of Rs. 4,33,395.79, RoSCTL of Rs. 4,61,657.72 and RoDTEP of Rs. 2,24,011.19 claimed in the Shipping Bill Nos. 6411330 and 6411503 both dated 30.12.2023 should not be re-determined to Drawback of Rs. 2,80,022.71, RoSCTL of Rs. 2,67,584.46 and RoDTEP of Rs. 54,588.17 respectively, since the FOB value of the said goods is redetermined.
- iii. The said impugned Export goods covered under the Shipping Bill Nos. 6411330 and 6411503 both dated 30.12.2023 having total declared FOB value of Rs. 1,90,49,854.03 which appear to be mis-declared in terms of value, should not be confiscated under the Provisions of Section 113(i), 113(ja) and 113(jb) of the Customs Act, 1962.
- iv. Penalty should not be imposed on M/s. JPVPP Fashion International (IECBXMPPR8446P) under Section 114(iii) and 114AA of the Customs Act, 1962 for the above violation.
- v. Penalty should not be imposed on M/s. JPVPP Fashion International (IECBXMPPR8446P) under Section 114AC of the Customs Act, 1962 for omission and commission on the part of the Exporter for attempting to claim undue ITC benefits.
- vi. Penalty should not be imposed on M/s. JPVPP Fashion International (IECBXMPPR8446P) under Section 114AB of the Customs Act, 1962 on account of non-receipt of the foreign remittance in respect of live Shipping Bill.
- vii. The goods pertaining to Shipping Bill Nos. mentioned in Table-VI totally valued of Rs. 7,02,83,339.23/- should not be held liable for confiscation under the Provisions of Section 113(ja) and 113(jb) of the Customs Act, 1962 since the Export benefits of Drawback and Rosctl have been availed and taken by the Exporter without realising the Export proceeds i.e without receiving the foreign remittance of the value of Export.
- viii. The drawback amount of Rs 20,61,464/- claimed in Shipping Bills mentioned at Table-VI above should not be recovered on account of nonreceipt of remittance in and should not be demanded from the Exporter along with applicable interest under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017.
- ix. The Rosctl amount of Rs. 31,36,096/- claimed in Shipping Bills mentioned in Table-VI above should not be recovered on account of non-receipt of remittance in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021,

- 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.
- x. Penalty should not be imposed on M/s. JPVPP Fashion International (IECBXMPR8446P) under Section 114(iii) of the Customs Act, 1962 for omission on the part of the exporter which have rendered the export goods, pertaining to Shipping Bill Nos. mentioned in Table-VI totally valued of Rs. 7,02,83,339,.23/-, liable for confiscation under Section 113(ia) & 113(ja) of the Customs Act, 1962.
 - xi. Penalty should not be imposed on M/s. JPVPP Fashion International (IECBXMPR8446P) under Section 114AA of the Customs Act, 1962 for the for knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with mala-fide intent to avail undue/excess export benefits in form of Drawback, RoSCTL and other export benefits.
 - xii. Penalty should not be imposed on M/s. JPVPP Fashion International (IECBXMPR8446P) under Section 114AC of the Customs Act, 1962 for omission and commission on the part of the Exporter for attempting to claim undue ITC benefits.
 - xiii. Penalty should not be imposed on M/s. JPVPP Fashion International (IECBXMPR8446P) under Section 114AB of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-VI filed by the Exporter.
 - xiv. The Bond should not be enforced and Bank Guarantee of Rs. 1,00,000/(Rupees One Lakh Only) at the time of Provisional Release of the goods for Export, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

17. Further, M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484), Raheja Arcade, 4th Floor, Office No. 408, Plot No. 61, Sector-11, CBD Belapur, Navi Mumbai 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 in adjudicated. In case no reply is received within 30 days of the receipt of this SCN and no request is made for the PH or they do not appear before the adjudicating authority on the date and time fixed, the case will be decided exparte on the basis of evidence available on record without any further reference to them.

19. This show cause notice is issued only in respect of issues discussed in the show cause notice and the goods mentioned against the Shipping Bill discussed hereinabove.

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

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

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

(Raghu B. Kiran)
ADDL. COMMISSIONER OF CUSTOMS
CEAC, NS-II, JNCH

To,
Noticees,

1. M/s. JPVPP Fashion International (IEC-BXMPPR8446P) No.
468/1A, Bharathi Nagar, Thottipalayam, Tirupur, Tamil
Nadu-641603.
2. M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484)
Raheja Arcade, 4th Floor, Office No. 408, Plot No. 61, Sector-
11, CBD Belapur, Navi Mumbai.

Copy to:

1. The Asstt. Commissioner of Customs,SIIB (X), JNCH.
2. The Additional Commissioner of Customs, CAC, NS-II JNCH for adjudication
pls.
3. Supdt./CHS, JNCH for display on Notice Board.
4. Office Copy.

Annexure – I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill Nos. 6411330 and 6411503 both dated 30.12.2023
RUD-II	Panchanama dated 06.01.2024
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated on 16.01.2024
RUD-V	Provisional Release for Export Letter dated 01.02.2024.
RUD-VI	Reply letter for verification of genuineness of the Exporter from Jurisdictional GST.
RUD-VII	Reply letter for verification of genuineness of the Suppliers M/s. Ali Traders from Jurisdictional GST.
RUD-VIII	Reply letter for verification of genuineness of the Suppliers M/s. R S Mills Pvt. Ltd. from Jurisdictional GST.
RUD-IX	Copy of statement of Mr. Francis Michael, Authorized representative of exporter M/s. JPVPP Fashion International (IEC-BXMPPR8446P) dated 16.01.2025.
RUD-X	Copy of statement of Mr. Gabaji M. Gunjal G-card 2114/2021 of CB firm M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484) dated 17.01.2025.

ADDL. COMMISSIONER OF CUSTOMS
CEAC, NS-II, JNCH

To,
Noticees,

1. M/s. JPVPP Fashion International (IEC-BXMPR8446P)
No. 468/1A, Bharathi Nagar, Thottipalayam, Tirupur,
Tamil Nadu-641603.
2. M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484)
Raheja Arcade, 4th Floor, Office No. 408, Plot No. 61,
Sector-11, CBD Belapur, Navi Mumbai.

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. 6411330 and 6411503 both dated 30.12.2023
RUD-II	Panchanama dated 06.01.2024
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated on 16.01.2024
RUD-V	Provisional Release for Export Letter dated 01.02.2024.
RUD-VI	Reply letter for verification of genuineness of the Exporter from Jurisdictional GST.
RUD-VII	Reply letter for verification of genuineness of the Suppliers M/s. Ali Traders from Jurisdictional GST.
RUD-VIII	Reply letter for verification of genuineness of the Suppliers M/s. R S Mills Pvt. Ltd. from Jurisdictional GST.
RUD-IX	Copy of statement of Mr. Francis Michael, Authorized representative of exporter M/s. JPVPP Fashion International (IEC-BXMPR8446P) dated 16.01.2025.
RUD-X	Copy of statement of Mr. Gabaji M. Gunjal G-card 2114/2021 of CB

firm M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484)
dated 17.01.2025.

Shipping Bill for Export

Loading Port: INNSA1 State of Origin: TAMILNADU

Job No.: 0000931 Date: 29/12/2023 S/B No.: 6411330 Date: 30/12/2023

Exporter's Name

IEC No. (0) BXMPR8446P PAN: BXMPR8446P

JPVPP FASHION INTERNATIONAL

NO.468/1A,BHARATHI NAGAR,THOTTIPALATIRUPURA, TAMIL NADU

TAMIL NADU TAMILNADU 641603

GSTN Type : GSN GSTN No : 33BXMPR8446P1ZG

Consignee's Name

VEE DIAMOND WORLDWIDE AND BUSINESS LINK

No 28 Isaka rabiu Unity estate jaba off airport r

NIGERIA

BA21420220013010

NIGERIA

Port of Loading (INNSA1) : Nhava Sheva Sea

Country of Final Dest. (NG) : NIGERIA

Port of Final Dest. (NGAPP) : APAPA

Port of Discharge (NGAPP) : APAPA

Country of Discharge (NG) : NIGERIA

Nature of Cargo : C

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 : 233

Loose Packets. :

Type of Packages : PKG

Net Weight (KGS) : 13111.000

Gross Weight (KGS) : 13577.000

No. of Containers : 0

Forex Bank Acc : 0

FOB Value (Rs.) : 9057229.57

ST / Excise Regn. :

Authorised Dealer Code : 6390105

I.F.S. Code : 0

RBI Waiver No :

RODTEP Amount : 224011.19

Drawback Account No :

DBK Amount : 183679.42

F ROSCTL Amount : 106245.00

Invoice Details Serial No

Invoice Value : 1

Invoice Value : 109519.10 (Rs. 9057229.57)

FOB Value : 109519.10 (Rs. 9057229.57)

Invoice No. : JP/14/23-24

Nature of Contract : FOB

Contract No. :

Third Party :

DBK Value (Rs.) : 183679.42

Currency of Invoice : USD

Invoice Date : 28/12/2023

Exchange Rate : USD 1 = Rs. 82.70

Contract Date :

Insurance

Freight

Discount

Commission

Other Deduction

Packing Charges

Buyer's Name and Address

AL BARSEEM GENERAL TRADING LLC

AED ACCOUNT NO.33163931001

IBAN NO. AE 390400000033163931001

Nature of Payment : DA

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	62099090	BABIES GARMENT BOYS 2 PCS SUIT SET OF COTTON						60
	510	NOS 5.65		Per 1	NOS	2881.50	238300.05	YES
	Drawback, and ROSCTL					513.98	262130.06	
#					LUT		0.00	GNX100
2	62099090	BABIES GARMENT BOYS 3 PCS SUIT SET OF COTTON						60
	300	NOS 5.85		Per 1	NOS	1755.00	145138.50	YES
	Drawback, and ROSCTL					532.17	159652.35	
#					LUT		0.00	GNX100
3	62099090	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON						60
	2334	NOS 5.6		Per 1	NOS	13070.40	1080922.08	YES
	Drawback, and ROSCTL					509.43	1189014.29	
#					LUT		0.00	GNX100
4	52081290	EMBD COTTON FABRICS GSM : 120+/-10%						19
	37732	SQM 1.25		Per 1	SQM	47165.00	3900545.50	YES
	DRAWBACK (DBK)					113.71	4290600.05	
#					LUT		0.00	GNX100
5	52101190	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%						19
	31668	SQM 0.85		Per 1	SQM	26917.80	2226102.06	YES
	DRAWBACK (DBK)					77.32	2448712.27	
#					LUT		0.00	GNX100
6	62081990	LADIES GOWN WITH DUPATTA OF POLYESTER						60
	2273	NOS 7.8		Per 1	NOS	17729.40	1466221.38	YES

P1, 6/11/24

P2 14/11/24

COB 2/11/24

INDO-FOREIGN (AGENTS) PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 3
 Print on 06/01/2024 11:06:41

Shipping Bill for Export

Job No.: 0000931 Date: 29/12/2023 S/B No.: 6411330 Date: 30/12/2023

Loading Port: INNSA1 State of Origin: TAMILNADU

Drawback and ROSCTL	709.57	1612843.52
#	LUT	0.00 GNX100
	Tax Value : 0.00	9057229.57
	IGST Amt : 0.00	9962952.54

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	620901B	0.00	2.50	0.00	17.40	510.000	5957.50
1	2	620901B	0.00	2.50	0.00	17.40	300.000	3628.46
1	3	620901B	0.00	2.50	0.00	17.40	2334.000	27023.05
1	4	520802B	0.00	1.50	0.00	0.00	37732.000	58508.18
1	5	521002B	0.00	2.20	0.00	32.30	6988.000	48974.25
1	6	62080103B	0.00	2.70	0.00	29.00	2273.000	39587.98
Drawback Amount(INR)								183679.42

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	620901B	2.25	8.90	1.64	0.00	510.000	4539.00	3908.12	8447.12
1	2	620901B	2.25	8.90	1.64	0.00	300.000	2670.00	2380.27	5050.27
1	3	620901B	2.25	8.90	1.64	0.00	2334.000	20772.60	17727.12	38499.72
1	4	520802B	0.00	0.00	0.00	0.00	37732.000	0.00	0.00	0.00
1	5	521002B	0.00	0.00	0.00	0.00	6988.000	0.00	0.00	0.00
1	6	62080103B	2.10	12.90	1.70	0.00	2273.000	29321.70	24925.76	54247.46
ROSCTL Amount(INR)								57303.30	48941.27	106244.57

Packages Details

Packages From	Packages To	Kind Package
01	233	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	510 NOS	NILL		0.00	0.00	634 TIRUPPUR	33 TAMIL NADU	NCPTI	
1/2	300 NOS	NILL		0.00	0.00	634 TIRUPPUR	33 TAMIL NADU	NCPTI	
1/3	2334 NOS	NILL		0.00	0.00	634 TIRUPPUR	33 TAMIL NADU	NCPTI	
1/4	37732 SQM	YES 4.3% AND 3.4/SQM	128288.80	0.00	0.00	634 TIRUPPUR	33 TAMIL NADU	NCPTI	
1/5	31668 SQM	YES 4.3% AND 3.4/SQM	95722.39	0.00	0.00	634 TIRUPPUR	33 TAMIL NADU	NCPTI	
1/6	2273 NOS	NILL		0.00	0.00	634 TIRUPPUR	33 TAMIL NADU	NCPTI	
			224011.19	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	2023123000003894	JP/14/23-24	380000 Commercial Invoice	Nigeria	29/12/2023	
VEE DIAMOND WORLDWIDE AND BUSINESS LINK			No 28 Isaka rabiu Unity estate jaba off airport r NIGERIA BA21420220013010				
JPVPP FASHION INTERNATIONAL			NO 468/1A,BHARATHI NAGAR,THOTTIPALA TIRUPURA , TAMIL NADU TAMIL NADU TAMILNADU				
1	1	2023123000003895	JP/14/23-24	271000 Packing list	Nigeria	29/12/2023	
VEE DIAMOND WORLDWIDE AND BUSINESS LINK			No 28 Isaka rabiu Unity estate jaba off airport r NIGERIA BA21420220013010				
JPVPP FASHION INTERNATIONAL			NO 468/1A,BHARATHI NAGAR,THOTTIPALA TIRUPURA , TAMIL NADU TAMIL NADU TAMILNADU				
1	1	2023123000003896	2023123000001692	022CO1 Self	Nigeria	29/12/2023	
VEE DIAMOND WORLDWIDE AND BUSINESS LINK			No 28 Isaka rabiu Unity estate jaba off airport r NIGERIA BA21420220013010				
JPVPP FASHION INTERNATIONAL			NO 468/1A,BHARATHI NAGAR,THOTTIPALA TIRUPURA , TAMIL NADU TAMIL NADU TAMILNADU				

Statement Details

Inv/Item Sn	Code	Title
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 6/1/24

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 6/1/24

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 6/1/24

INDO-FOREIGN (AGENTS) PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 3 to 3
Print on 06/01/2024 11:06:41

Shipping Bill for Export

Job No.: 0000931 Date: 29/12/2023 S/B No.: 6411330 Date: 30/12/2023

Loading Port: INNSA1 State of Origin: TAMILNADU

1/1,1/2,1/3,	DEC-RS001	I/We JPVPP FASHION INTERNATIONAL holder of IEC No BXMPR8446P, 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.
1/4,1/5,	DEC-RD001	I/We, in regard to my/our claim under RoDTEP 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 RoDTEP 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 RoDTEP. 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.
1/6,	DEC-RS001	I/We JPVPP FASHION INTERNATIONAL holder of IEC No BXMPR8446P, 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

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01/11/2024

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4/11/24

COMMERCIAL INVOICE					
Exporter REDG. OFFICE JPVPP FASHION INTERNATIONAL NO 468/1A, BHARATHI NAGAR, THOTTIPALAYAM TITUPUR TAMIL NADU 641603		Invoice No : JP/14/23-24 DT : 28.12.2023 GST NO : 33BXMPR8446P1ZG		Exporter's IEC:- BXMPR8446P PAN -BXMPR8446P ARN :	
Consignee VEE DIAMOND WORLDWIDE AND BUSINESS LINK NO 28 ISAKA RABIU UNITY ESTATE JABA OFF AIRPORT ROAD KANO NIGERIA EMAIL- absaninternational@gmail.com TEL -OO2349033946571		Buyer if other than consignee AL BARSEEM GENERAL TRADING LLC AED ACCOUNT NO,33163931001 IBAN NO AE 390400000033163931001			
		Country of Final Destination NIGERIA		Terms Of Delivery Of Goods : FOB Terms Of Payment: 100% Against BL	
		Country of Origin of Goods INDIA			
Vessel/Flight No.		Port of Loading JNPT		Pre-Carriage by : BY SEA	
Port of Discharge APAPA		Final Destination NIGERIA			
Marks & Nos./ Container No.		HS CODE	Quantity	Unit Price in U.S.\$	TOTAL FOB US\$
YE H-5708 TO 5722, 5732 TO 5749, BABIES GARMENT BOYS 2 PCS SUIT SET OF COTTON 5758, BABIES GARMENT BOYS 3 PCS SUIT SET OF COTTON 5761 TO 5766, BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON K-7123 TO 7141, EMBD COTTON FABRICS GSM : 120+/-10% HK-1001 TO 1008, POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10% 1019 TO 1083, LADIES GOWN WITH DUPATTA OF POLYESTER 98679 TO 98691, 98725 TO 98813, 3035 TO 3040		62099090 62099090 62099090 52081290 52101190 62081990	510 NOS 300 NOS 2334 NOS 37732 SQM 31668 SQM 2273 NOS	5.65 5.85 5.60 1.25 0.85 7.80	2,881.50 1,755.00 13,070.40 47,165.00 26,917.80 17,729.40
TOTAL NO. OF PKGS. : 233 PACKAGES ONLY TOTAL GR.WT. 13577.00 KGS TOTAL NT.WT. 13111.00 KGS					
AMOUNT (in Words)		TOTAL FOB U.S. DOLLARS- SEVENTY FOUR THOUSAND THREE HUNDRED THIRTY SIX ONLY.		Total	1,09,519.10
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct. "SUPPLY MEANT FOR EXPORT UNDER LUT WITHOUT PAYMENT OF IGST" Export under - RoDTEP Scheme "We intend to claim rewards under Remission of Duties or Taxes on Export products (RoDTEP)"			FOR. IPVPP FASHION INTERNATIONAL AUTH SIGNATORY		

P. C. 61124

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6/1/2024

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6/2/20

DETAILED PACKING LIST
ANNEXURE TO JP/14/23-24

CTN NO & MARKA	DESCRIPTION	QTY
CTN H-5708	EMBD COTTON FABRICS GSM : 120+/-10%	242.6
CTN H-5709	EMBD COTTON FABRICS GSM : 120+/-10%	242.6
CTN H-5710	EMBD COTTON FABRICS GSM : 120+/-10%	242.6
CTN H-5711	EMBD COTTON FABRICS GSM : 120+/-10%	242.6
CTN H-5712	EMBD COTTON FABRICS GSM : 120+/-10%	242.6
CTN H-5713	EMBD COTTON FABRICS GSM : 120+/-10%	242.6
CTN H-5714	EMBD COTTON FABRICS GSM : 120+/-10%	315.3
CTN H-5715	EMBD COTTON FABRICS GSM : 120+/-10%	315.3
CTN H-5716	EMBD COTTON FABRICS GSM : 120+/-10%	420.4
CTN H-5717	EMBD COTTON FABRICS GSM : 120+/-10%	315.3
CTN H-5718	EMBD COTTON FABRICS GSM : 120+/-10%	315.3
CTN H-5719	EMBD COTTON FABRICS GSM : 120+/-10%	420.4
CTN H-5720	EMBD COTTON FABRICS GSM : 120+/-10%	315.3
CTN H-5721	EMBD COTTON FABRICS GSM : 120+/-10%	307.2
CTN H-5722	EMBD COTTON FABRICS GSM : 120+/-10%	412.3
CTN H-5732	EMBD COTTON FABRICS GSM : 120+/-10%	315.3
CTN H-5733	EMBD COTTON FABRICS GSM : 120+/-10%	315.3
CTN H-5734	EMBD COTTON FABRICS GSM : 120+/-10%	404.3
CTN H-5735	EMBD COTTON FABRICS GSM : 120+/-10%	315.3
CTN H-5736	EMBD COTTON FABRICS GSM : 120+/-10%	315.3
CTN H-5737	EMBD COTTON FABRICS GSM : 120+/-10%	420.4
CTN H-5738	EMBD COTTON FABRICS GSM : 120+/-10%	315.3
CTN H-5739	EMBD COTTON FABRICS GSM : 120+/-10%	315.3
CTN H-5740	EMBD COTTON FABRICS GSM : 120+/-10%	412.3
CTN H-5741	EMBD COTTON FABRICS GSM : 120+/-10%	315.3
CTN H-5742	EMBD COTTON FABRICS GSM : 120+/-10%	315.3
CTN H-5743	EMBD COTTON FABRICS GSM : 120+/-10%	404.3
CTN H-5744	EMBD COTTON FABRICS GSM : 120+/-10%	315.3
CTN H-5745	EMBD COTTON FABRICS GSM : 120+/-10%	315.3
CTN H-5746	EMBD COTTON FABRICS GSM : 120+/-10%	404.3
CTN H-5747	EMBD COTTON FABRICS GSM : 120+/-10%	315.3
CTN H-5748	EMBD COTTON FABRICS GSM : 120+/-10%	331.5
CTN H-5749	EMBD COTTON FABRICS GSM : 120+/-10%	412.3
CTN H-5758	EMBD COTTON FABRICS GSM : 120+/-10%	485.1
CTN H-5761	EMBD COTTON FABRICS GSM : 120+/-10%	242.6
CTN H-5762	EMBD COTTON FABRICS GSM : 120+/-10%	242.6
CTN H-5763	EMBD COTTON FABRICS GSM : 120+/-10%	242.6
CTN H-5764	EMBD COTTON FABRICS GSM : 120+/-10%	242.6
CTN H-5765	EMBD COTTON FABRICS GSM : 120+/-10%	380.0
CTN H-5766	EMBD COTTON FABRICS GSM : 120+/-10%	388.1
K-7123	COTTON CUT PCS MATERIAL	176
K-7124	LADIES GOWN WITH DUPATTA OF POLYESTER	119
K-7125	LADIES GOWN WITH DUPATTA OF POLYESTER	111
K-7126	LADIES GOWN WITH DUPATTA OF POLYESTER	123
K-7127	LADIES GOWN WITH DUPATTA OF POLYESTER	119
K-7128	LADIES GOWN WITH DUPATTA OF POLYESTER	136
K-7129	LADIES GOWN WITH DUPATTA OF POLYESTER	136
K-7130	LADIES GOWN WITH DUPATTA OF POLYESTER	144
K-7131	LADIES GOWN WITH DUPATTA OF POLYESTER	144
K-7132	LADIES GOWN WITH DUPATTA OF POLYESTER	143
K-7133	LADIES GOWN WITH DUPATTA OF POLYESTER	143
K-7134	LADIES GOWN WITH DUPATTA OF POLYESTER	119
K-7135	LADIES GOWN WITH DUPATTA OF POLYESTER	119
K-7136	LADIES GOWN WITH DUPATTA OF POLYESTER	120
K-7137	LADIES GOWN WITH DUPATTA OF POLYESTER	119
K-7138	LADIES GOWN WITH DUPATTA OF POLYESTER	120
K-7139	LADIES GOWN WITH DUPATTA OF POLYESTER	119
K-7140	LADIES GOWN WITH DUPATTA OF POLYESTER	120

P. C. Choudhary
6/11/2024

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6/11/2024

K-7141	LADIES GOWN WITH DUPATTA OF POLYESTER	119
HK-1001	EMBD COTTON FABRICS GSM : 120+/-10%	291.1
HK-1002	EMBD COTTON FABRICS GSM : 120+/-10%	283.0
HK-1003	EMBD COTTON FABRICS GSM : 120+/-10%	291.1
HK-1004	EMBD COTTON FABRICS GSM : 120+/-10%	291.1
HK-1005	EMBD COTTON FABRICS GSM : 120+/-10%	283.0
HK-1006	EMBD COTTON FABRICS GSM : 120+/-10%	291.1
HK-1007	EMBD COTTON FABRICS GSM : 120+/-10%	291.1
HK-1008	EMBD COTTON FABRICS GSM : 120+/-10%	291.1
HK-1019	EMBD COTTON FABRICS GSM : 120+/-10%	404.3
HK-1020	EMBD COTTON FABRICS GSM : 120+/-10%	396.2
HK-1021	EMBD COTTON FABRICS GSM : 120+/-10%	404.3
HK-1022	EMBD COTTON FABRICS GSM : 120+/-10%	380.0
HK-1023	EMBD COTTON FABRICS GSM : 120+/-10%	291.1
HK-1024	EMBD COTTON FABRICS GSM : 120+/-10%	291.1
HK-1025	EMBD COTTON FABRICS GSM : 120+/-10%	404.3
HK-1026	EMBD COTTON FABRICS GSM : 120+/-10%	404.3
HK-1027	EMBD COTTON FABRICS GSM : 120+/-10%	404.3
HK-1028	EMBD COTTON FABRICS GSM : 120+/-10%	388.1
HK-1029	EMBD COTTON FABRICS GSM : 120+/-10%	404.3
HK-1030	EMBD COTTON FABRICS GSM : 120+/-10%	388.1
HK-1031	EMBD COTTON FABRICS GSM : 120+/-10%	404.3
HK-1032	EMBD COTTON FABRICS GSM : 120+/-10%	388.1
HK-1033	EMBD COTTON FABRICS GSM : 120+/-10%	404.3
HK-1034	EMBD COTTON FABRICS GSM : 120+/-10%	404.3
HK-1035	EMBD COTTON FABRICS GSM : 120+/-10%	404.3
HK-1036	EMBD COTTON FABRICS GSM : 120+/-10%	388.1
HK-1037	EMBD COTTON FABRICS GSM : 120+/-10%	291.1
HK-1038	EMBD COTTON FABRICS GSM : 120+/-10%	291.1
HK-1039	EMBD COTTON FABRICS GSM : 120+/-10%	291.1
HK-1040	EMBD COTTON FABRICS GSM : 120+/-10%	283.0
HK-1041	EMBD COTTON FABRICS GSM : 120+/-10%	404.3
HK-1042	EMBD COTTON FABRICS GSM : 120+/-10%	396.2
HK-1043	EMBD COTTON FABRICS GSM : 120+/-10%	283.0
HK-1044	EMBD COTTON FABRICS GSM : 120+/-10%	283.0
HK-1045	EMBD COTTON FABRICS GSM : 120+/-10%	404.3
HK-1046	EMBD COTTON FABRICS GSM : 120+/-10%	396.2
HK-1047	EMBD COTTON FABRICS GSM : 120+/-10%	404.3
HK-1048	EMBD COTTON FABRICS GSM : 120+/-10%	396.2
HK-1049	EMBD COTTON FABRICS GSM : 120+/-10%	412.3
HK-1050	EMBD COTTON FABRICS GSM : 120+/-10%	412.3
HK-1051	EMBD COTTON FABRICS GSM : 120+/-10%	412.3
HK-1052	EMBD COTTON FABRICS GSM : 120+/-10%	371.9
HK-1053	EMBD COTTON FABRICS GSM : 120+/-10%	412.3
HK-1054	EMBD COTTON FABRICS GSM : 120+/-10%	412.3
HK-1055	EMBD COTTON FABRICS GSM : 120+/-10%	412.3
HK-1056	EMBD COTTON FABRICS GSM : 120+/-10%	331.5
HK-1057	EMBD COTTON FABRICS GSM : 120+/-10%	404.3
HK-1058	EMBD COTTON FABRICS GSM : 120+/-10%	404.3
HK-1059	EMBD COTTON FABRICS GSM : 120+/-10%	420.4
HK-1060	EMBD COTTON FABRICS GSM : 120+/-10%	388.1
HK-1068	EMBD COTTON FABRICS GSM : 120+/-10%	412.3
HK-1069	EMBD COTTON FABRICS GSM : 120+/-10%	412.3
HK-1070	EMBD COTTON FABRICS GSM : 120+/-10%	412.3
HK-1071	EMBD COTTON FABRICS GSM : 120+/-10%	363.8
HK-1072	EMBD COTTON FABRICS GSM : 120+/-10%	404.3
HK-1073	EMBD COTTON FABRICS GSM : 120+/-10%	404.3
HK-1074	EMBD COTTON FABRICS GSM : 120+/-10%	404.3
HK-1075	EMBD COTTON FABRICS GSM : 120+/-10%	404.3
HK-1076	EMBD COTTON FABRICS GSM : 120+/-10%	420.4
HK-1077	EMBD COTTON FABRICS GSM : 120+/-10%	420.4
HK-1078	EMBD COTTON FABRICS GSM : 120+/-10%	404.3
HK-1079	EMBD COTTON FABRICS GSM : 120+/-10%	404.3
HK-1080	EMBD COTTON FABRICS GSM : 120+/-10%	404.3

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6/11/2024

98773	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	295.7
98774	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	295.7
98775	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	295.7
98776	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	295.7
98777	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	295.7
98778	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	295.7
98779	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	295.7
98780	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	322.6
98781	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	322.6
98782	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	322.6
98783	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	322.6
98784	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	322.6
98785	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	322.6
98786	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	322.6
98787	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	322.6
98788	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	322.6
98789	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	322.6
98790	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	322.6
98791	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	322.6
98792	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	322.6
98793	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	322.6
98794	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	322.6
98795	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	322.6
98796	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	322.6
98797	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	322.6
98798	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	322.6
98799	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	322.6
98800	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	322.6
98801	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	322.6
98802	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	322.6
98803	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	322.6
98804	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	322.6
98805	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	322.6
98806	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	322.6
98807	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	322.6
98808	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	322.6
98809	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	295.7
98810	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	295.7
98811	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	295.7
98812	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	295.7
98813	POLYESTER COTTON BLENDED FABRICS GSM : 120+/-10%	295.7
3035	BABIES GARMENT BOYS 3 PCS SUIT SET OF COTTON	300
3036	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	300
3037	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	720
3038	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	354
	BABIES GARMENT BOYS 2 PCS SUIT SET OF COTTON	510
3039	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	480
3040	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	480

TOTAL NO. OF PKGS. : 233 PACKAGES ONLY

FOR JVPVP FASHION INTERNATIONAL

TOTAL GR.WT. 11464.00 KGS

TOTAL NT.WT. 11306.00 KGS

MARKA : Y E

Handwritten Signature
AUTHSIGNATORY

Handwritten Signature
8/1/24

P2
MB
5/1/2024

CRB
9/2/24
6/1/2024

location

Shed - G

E-20

Shipping Bill for Export

Job No.: 0000933 Date: 29/12/2023 S/B No.: 6411503 Date: 30/12/2023

Loading Port: INNSA1 State of Origin: TAMILNADU

Exporter's Name

IEC No. (0) BXMMPR8446P PAN: BXMMPR8446P

JPVPP FASHION INTERNATIONAL

NO.468/1A,BHARATHI NAGAR,THOTTIPALATIRUPURA , TAMIL NADU

TAMIL NADU TAMILNADU 641603

GSTN Type : GSN GSTN No : 33BXMMPR8446P1ZG

Consignee's Name

ROL MULTI TRADE LINKS.

NO-12,JABBA QUARTERS ,

OFF POUNDED YAM JUNCTION, JABBA

KANO - NIGERIA

NIGERIA

Port of Loading (INNSA1) : Nhava Sheva Sea

Country of Final Dest. (NG) : NIGERIA

Port of Final Dest. (NGAPP) : APAPA

Port of Discharge (NGAPP) : APAPA

Country of Discharge (NG) : NIGERIA

Nature of Cargo : C

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 : 32

Loose Packets. :

Type of Packages : PKG

Net Weight (KGS) : 2675.000

Gross Weight (KGS) : 2739.000

No. of Containers : 0

Forex Bank Acc : 0

FOB Value (Rs.) : 9992624.46

ST / Excise Regn. :

Authorised Dealer Code : 6390105

I.F.S. Code : 0

RBI Waiver No :

RODTEP Amount :

Drawback Account No :

DBK Amount : 249716.37

F ROSCTL Amount : 355413.00

Invoice Details Serial No

Invoice Value : 1

Invoice Value : 120829.80 (Rs. 9992624.46)

FOB Value : 120829.80 (Rs. 9992624.46)

Invoice No. : JP/15/23-24

Nature of Contract : FOB

Contract No. :

Third Party :

DBK Value (Rs.) : 249716.37

Currency of Invoice : USD

Invoice Date : 28/12/2023

Exchange Rate : USD 1 = Rs. 82.70

Contract Date :

Insurance

Freight

Discount

Commission

Other Deduction

Packing Charges

Buyer's Name and Address

AL BARSEEM GENERAL TRADING LLC

AED ACCOUNT NO.33163931001

IBAN NO. AE 390400000033163931001

Nature of Payment : DA

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	IGSTPytm	Tax Value	Tax Amount	End Use
1	62099090	BABIES GARMENT BOYS 3 PCS SUIT SET OF COTTON						60
	900	NOS 5.85		Per 1	NOS	5265.00	435415.50	YES
	Drawback, and ROSCTL					532.17	478957.05	
#					LUT		0.00	GNX100
2	62099090	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON						60
	20628	NOS 5.6		Per 1	NOS	115516.80	9553239.36	YES
	Drawback, and ROSCTL					509.43	10508563.30	
#					LUT		0.00	GNX100
3	62141090	G TEX SCARVES (FREE GOODS)						00
	4800	NOS 0.01		Per 1	NOS	48.00	3969.60	YES
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE					0.91	4366.56	
#					LUT		0.00	GNX100
					Tax Value : 0.00		9992624.46	
					IGST Amt : 0.00		10991886.91	

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	620901B	0.00	2.50	0.00	17.40	900.000	10885.39
1	2	620901B	0.00	2.50	0.00	17.40	20628.000	238830.98
Drawback Amount(INR)								249716.37

INDO-FOREIGN (AGENTS) PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 2
 Print on 06/01/2024 11:07:05

Shipping Bill for Export

Job No.: 0000933 Date: 29/12/2023 S/B No.: 6411503 Date: 30/12/2023

Loading Port: INNSA1 State of Origin: TAMILNADU

ROSCTL Details

INV No	Item No	ROSCTL Sl.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	620901B	2.25	8.90	1.64	0.00	900.000	8010.00	7140.81	15150.81
1	2	620901B	2.25	8.90	1.64	0.00	20628.000	183589.20	156673.13	340262.33
ROSCTL Amount(INR)								191599.20	163813.94	355413.14

Packages Details

Packages From	Packages To	Kind Package
01	32	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	900 NOS	NILL		0.00	0.00	634 TIRUPPUR	33 TAMIL NADU	NCPTI	
1/2	20628 NOS	NILL		0.00	0.00	634 TIRUPPUR	33 TAMIL NADU	NCPTI	
1/3	4800 NOS	NILL		0.00	0.00	634 TIRUPPUR	33 TAMIL NADU	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	2023123000004556	2023123000001930	022CO1	Self	Nigeria	29/12/2023	
ROL MULTI TRADE LINKS.			NO-12,JABBA QUARTERS , OFF POUNDED YAM JUNCTION, JABBA KANO - NIGERIA					
JPVPP FASHION INTERNATIONAL			NO.468/1A,BHARATHI NAGAR,THOTTIPALA TIRUPURA , TAMIL NADU TAMIL NADU TAMILNADU					
1	1	2023123000004557	JP/15/23-24	271000	Packing list	Nigeria	29/12/2023	
ROL MULTI TRADE LINKS.			NO-12,JABBA QUARTERS , OFF POUNDED YAM JUNCTION, JABBA KANO - NIGERIA					
JPVPP FASHION INTERNATIONAL			NO.468/1A,BHARATHI NAGAR,THOTTIPALA TIRUPURA , TAMIL NADU TAMIL NADU TAMILNADU					
1	1	2023123000004558	JP/15/23-24	380000	Commercial Invoice	Nigeria	29/12/2023	
ROL MULTI TRADE LINKS.			NO-12,JABBA QUARTERS , OFF POUNDED YAM JUNCTION, JABBA KANO - NIGERIA					
JPVPP FASHION INTERNATIONAL			NO.468/1A,BHARATHI NAGAR,THOTTIPALA TIRUPURA , TAMIL NADU TAMIL NADU TAMILNADU					

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2,	DEC-RS001	I/We JPVPP FASHION INTERNATIONAL holder of IEC No BXMPR8446P, 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

P. Chand
6/11/24

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CB
A. J. K.
6/11/24

COMMERCIAL INVOICE

471

DETAILED PACKING LIST
ANNEXURE TO JP/15/23-24

CTN NO & MARKA	DESCRIPTION	QTY
3041	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	480
3042	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	480
3043	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	480
3044	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	480
3045	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	480
3046	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	480
3047	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	480
3048	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	480
3049	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	240
3056	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	360
3057	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	348
3058	BABIES GARMENT BOYS 3 PCS SUIT SET OF COTTON	600
3059	BABIES GARMENT BOYS 3 PCS SUIT SET OF COTTON	300
BALE 3062	G TEX SCARVES (FREE GOODS)	4800
3063	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	600
3064	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	600
3065	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	600
3066	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	600
3067	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	600
3068	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	600
3069	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	600
3070	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	600
3071	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	600
3072	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	600
3073	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	600
3074	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	600
3075	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	480
3076	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	240
3077	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	360
3078	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	360
BALE 3079	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	3600
BALE 3080	BABIES GARMENT GIRLS 2 PCS SUIT SET OF COTTON	3600
TOTAL NO. OF PKGS. : 32 PACKAGES ONLY TOTAL GR.WT. 2739.00 KGS TOTAL NT.WT. 2675.00 KGS MARKA : Y E		
FOR. JPVPP FASHION INTERNATIONAL  AUTH. SIGNATORY		

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6/1/2024

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Gina

PANCHANAMA dated 06.01.2024 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai - 410206

Pancha No. 1		Pancha No. 2	
Name :	Chetan Kisan Rohakale	Name :	Navnath Bhau Date
Age :	28	Age :	34
Address :	Ahmadnagar, Maharashtra-414103	Address :	Pune, Maharashtra-412410
Occupation :	Pvt Service	Occupation :	Pvt Service
Mobile No. :	9137321384	Mobile No. :	7506044643

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Paramveer Singh Nain, an Intelligence Officer, SIIB(X), JNCH on 06.01.2024 at 1130 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. JPVPP Fashion International (IEC:BXMPR8446P) covered under 02 Shipping Bills No. 6411330 & 6411503 both dated 30.12.2023 for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Ashok Kumar Nayak, IO/SIIB(X) and Shri Gabaji M Gunjal, G-card holder of authorized CB M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No: 11/1484) having ID Kardex No.2114/2021. Then the officer explained to us that the exporter M/s JPVPP Fashion International (IEC:BXMPR8446P) having address at Plot No. 468/1A, Bharathi Nagar, Thottipalaturupura, Tamilnadu-641603 has filed 02 Shipping Bills No. 6411330 & 6411503 both dated 30.12.2023 through their Customs Broker M/s. Indo Foreign (Agents) Pvt. Ltd. for export of their consignment.

We were shown the Hold letter No. 237/2022-23/SIIB(X) dtd. 03.01.2024 signed by Assistant Commissioner of Customs, SIIB(X), JNCH regarding hold of 02 Shipping Bills having No. 6411330 & 6411503 both dated 30.12.2023 of M/s JPVPP Fashion International (IEC:BXMPR8446P), filed through their authorized Customs Broker M/s. Indo Foreign (Agents) Pvt. Ltd. Further we were shown the above-mentioned Shipping Bills and respective Export Invoice, CLP Copy & Packing List of the goods attempted to be exported.

Further, the above-mentioned officer requested us to bear witness the seal cutting, destuffing & examination proceedings of the goods covered under 02 Shipping Bills No. 6411330 & 6411503 both dated 30.12.2023 to which we both voluntarily agreed.

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6/1/2024

CB
6/1/24

Thereafter, all of us proceeded to the location outside Shed No. G where the container no. CAAU5290853 was found placed. Upon seeing the hold letter & CLP copy it was conformed that the goods covered under the aforementioned Shipping Bills No. 6411330 & 6411503 both dated 30.12.2023 were stuffed inside the container no. CAAU5290853. Further the container was found to be sealed with intact customs bottle seal no. 4310796 which was cut in our presence and in the presence of authorized CB. The goods were then destuffed into the shed G and placed at location E-20. A total of 233 packages for shipping bill no. 6411330 dtd 30.12.2023 and 32 packages for shipping bill no. 6411503 dtd 30.12.2023 were found placed at the said location. The goods were found to be packed in white polypropylene bags. There after each of these packages were opened by the laborers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

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

Sr. No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	RODTE P
1.	6411330 dtd 30.12.2023	RMG	9057229.57	183679.42	106245	224011.19
2.	6411503 dtd 30.12.2023	RMG	9992624.46	249716.37	355413	Nil

During 100% examination, goods covered under Shipping Bills No. 6411330 & 6411503 both dated 30.12.2023 were found as declared in terms of quantity and declared description as per 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 Gabaji M Gunjal, G-card holder of CB M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No: 11/1484) having ID Kardex No.2114/2021

All the goods pertaining to M/s JPVPP Fashion International (IEC:BXMPR8446P) covered under 02 Shipping Bills No. 6411330 & 6411503 both dated 30.12.2023 were re-packed in the same packages and kept back

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6/1/24

inside Shed-G at location E-20, JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

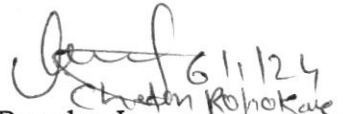
We have put our dated signatures on the Shipping Bills No. 6411330 & 6411503 both dated 30.12.2023 filed M/s JPVPP Fashion International (IEC:BXMPR8446P) and their respective Export Invoice, Packing List and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 03 pages ended on the same place and same date i.e. 06.01.2024 at 1630 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.

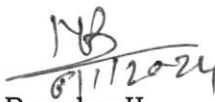
Drawn by me, on the 06th day of January 2024.


I.O./SIIB(X), JNCH
(Paramveer Singh Nain)

In presence of:


Pancha-I


(Representative of CB)


Pancha-II


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



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



F.No. SG/MISC-297/2023-24/SIIB(X)JNCH

Date: .01.2024

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 6411330 dtd 30.12.2023 by M/s. JPVPP Fashion International (IEC: BXMPR8446P)- reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 6411330 dtd 30.12.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	6411330 dtd 30.12.2023	Polyester Cotton Blended Fabrics GSM 120 (+/-10%) (S210 11-90)	01

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

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

Thanking you.

Yours sincerely,

(Shaikh Salman)

Dy. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No. 37/SIZB (X) dt. 17/01/24

Report: The sample as received is in the form of cut pieces of dyed woven fabric. It is composed of polyester filament yarn & blended yarn of polyester & viscose.

% composition

Polyester = 72.35%

Viscose = balance

GSM = (75.11)

S/R/R

✓AD
09.02.24

Sharma
09.02.2024
डॉ. रवि शंकर शर्मा
Ravi Shankar Sharma



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



F.No. SG/MISC-297/2023-24/SIIB(X)JNCH

Date: .01.2024

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 6411503 dtd 30.12.2023 by M/s. JPVPP Fashion International (IEC: BXMPR8446P)– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 6411503 dtd 30.12.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1. ✓	6411503 dtd 30.12.2023	Babies Garment (Girls 2pc suit set of Cotton) (6209 90 90) 6209 01 B	01

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

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

Thanking you.

Yours sincerely,

(Shaikh Salman)

Dy. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab NO. 38 / STIB (X) dt. 17/01/24

S/B No.-6411503, 30/12/2024

Report: The sample as received is in the form of readymade garment (described as babies girl's 2 pcs suit set of cotton) consists of two pieces upper and lower.

Total wt. of sample=90.7g

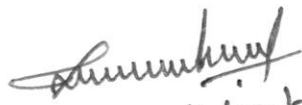
1- Upper- The sample as received is in the form of a readymade garment. It is made of printed knitted fabric stitched with white knitted lining, elastic strip at shoulder and dyed(blue) knitted fabric at shoulder and lower part. Decorated with embroidered woven fabric and fabric flower at front. It is wholly composed of polyester filament yarns.

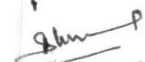
Total Wt of upper =63.1g
Wt. of dyed knitted fabric=27.0g
Wt. of printed knitted fabric=16.9g
Weight of white inner lining fabric =9.5 gm
Weight of embroidery woven fabric =7.8gm
Weight of elastic strip and flower=Balance

2-Lower - The sample is in the form of a readymade garment. It is made of printed knitted fabric, fitted with elastic at waist. It is wholly composed of polyester filament yarns.

Total wt. of lower=27.6 gm
Wt. of printed knitted fabric =26.6gm
Wt of elastic= Balance

Sealed remnant sample returned


14/02/2024
AMBABU KANAKAPUDI
Chemical Assistant


14.02.2024
डॉ. राजश्रीवस्तव
Dr. Raj Shrivastava
राजश्रीवस्तव प्रोड II
Chemical Examiner Gr II



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



F.No. SG/MISC-297/2023-24/SIIB(X)JNCH

Date: .01.2024

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 6411330 dtd 30.12.2023 by M/s. JPVPP Fashion International (IEC: BXMPR8446P)– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 6411330 dtd 30.12.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	6411330 dtd 30.12.2023	Ladies Gown With Dupatta of Polyester (6708 19 90)	01

6208 01 03B

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

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

Thanking you.

Yours sincerely,

(Signature)
(Shaikh Salman)

Dy. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No. 34/ SIIB (X) dt. 17/01/24

Lab No: 34/SIIB(X) dt 17.01.2024

F. No. SG/MISC-297/2023-24/SIIB(X)/JNCH

S/B No. : 64113302 dated 30.12.2023

REPORT: Received the sample with seals intact. On opening the sample packet, two sample were found in unit packing (Ladies Gown with Dupatta).

Ladies Gown - The sample as received is in the form of dyed and printed woven ready-made textile article (Ladies Gown) having embroidered on upper front side. It is wholly composed of viscose.

Total wt. of sample = 405.0gm

GSM = 122.60

Dupatta- The sample as received is in the form of dyed woven ready-made textile article(dupatta). It is wholly composed of viscose.

Total wt. of sample = 223.0gm

GSM = 116.3

Sealed Remnant Returned.

HSP
24/1/24
हरिपाल सिंह
HARI PAL SINGH
सहायक रसायन परीक्षक
Assistant Chemical Examiner

M. Maity
24.01.2024 CE/II
श्री. मृत्युंजय माइति
MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
H. Laboratory - Khav. St. 058

90



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



F.No. SG/MISC-297/2023-24/SIIB(X)JNCH

Date: .01.2024

To,

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

[Handwritten signature]
24.1.2024
17.1.23

Sub: Testing of sample pertaining to Shipping Bill No. 6411503 dtd 30.12.2023 by M/s. JPVPP Fashion International (IEC: BXMPR8446P)– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 6411503 dtd 30.12.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	6411503 dtd 30.12.2023	Babies Garment Boys 3PC suit set of Cotton (6209 9090) 6209 01B	01

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

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

Thanking you.

Yours sincerely,

[Handwritten signature]
16/01/2024

(Shaikh Salman)

Dy. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab NO. 36 / STIB (X) dt. 17/01/24

S /B no: 6411503, dt: 30.12.2023

Report:

The sample as received is in the form of boy's garments (set of 03 pieces each). It consists 1. Jacket and 2. T-shirt, and 3. Pant.

Total wt of the sample as received = 121.3 gm

1. Jacket:

It is made of dyed & printed knitted base fabric stitched with canvas inside the collar, dyed woven fabric at back side of collar and fitted with zip with slider at front side of Jacket.

wt of Jacket = 59.7 gm

wt of dyed & printed knitted base fabric = 46.0 gm

wt of canvas = 3.6 gm

wt of dyed woven fabric = 1.5 gm

wt of zip with slider = Balance

Dyed & printed knitted base fabric is composed of filament yarns of polyester and blended spun yarns of polyester and cotton.

Dyed woven fabric is composed of filament yarns of polyester.

Canvas is composed of woven fabric of filament yarns of polyester.

% composition of base fabric :

Polyester = 74.94 %

Cotton = balance

2. T-Shirt:

It is made of printed knitted fabric composed of filament yarns of polyester and blended spun yarns of polyester and cotton.

Wt of T-shirt = 25.6 gm

% composition of base fabric :

Polyester = 76.01 %

Cotton = balance

3. Pant:

It is made of dyed & printed knitted base fabric composed of filament yarns of polyester and blended spun yarns of polyester and cotton, fitted with elastic strip.

Wt of Pant = 35.6 gm

Wt of base fabric = 33.6 gm

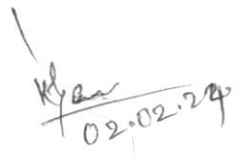
Wt of elastic = balance

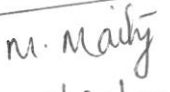
% composition of base fabric :

Polyester = 75.03 %

Cotton = balance

Sealed r/s returned.


02.02.24
Dr. K. SAYANNA
Chemical Assistant
J.N.C.H. Laboratory


02/02/2024
मृत्युंजय माइती
MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II

CE-8



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



F.No. SG/MISC-297/2023-24/SIIB(X)JNCH

Date: .01.2024

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 6411330 dtd 30.12.2023 by M/s. JPVPP Fashion International (IEC: BXMPR8446P)- reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 6411330 dtd 30.12.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1, ✓	6411330 dtd 30.12.2023	EMBD Cotton Fabrics GSM 120 (+/- 10% (S2081290) 02 R	01

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

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

Thanking you.

Yours sincerely,

(Shaikh Salman)

Dy. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab NO. 39/STB (X) dt. 17/9/24

Report:

The sample as received is in the form of cut piece of dyed woven fabric with embroidered. the base fabric is wholly composed of cotton yarns, embroidered with filament yarns of viscose.

Total wt. of the sample = 229.5 gms.

Gram = 93.4.

Sealed remnants returned.

N. P — 34

07/02/2024

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

M. Maity

07.02.2024

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



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



F.No. SG/MISC-297/2023-24/SIIB(X)JNCH

Date: .01.2024

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 6411330 dtd 30.12.2023 by M/s. JPVPP Fashion International (IEC: BXMPR8446P)- reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 6411330 dtd 30.12.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1. ✓	6411330 dtd 30.12.2023	Babies Garment Boys 2PC suit set of Cotton (6209 90 90)	01

01 B

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

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

Thanking you.

Yours sincerely,

(Shaikh Salman)

Dy. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Report.

The samples as received are in the form of a Ready made textile article. (Babys 2 pcs)

Total wt. of the sample = 65.7 gms.

wt. of set 1 = 28.9 gms.

wt. of set 2 = 36.8 gms.

1) Set 1 The sample is in the form of printed knitted Ready made textile article (Baby set). It is composed of filament yarns of polyester. Sealed remnants returned.

2) Set 2 The sample is in the form of a Ready-made textile article (Baby set). It is made of dyed, printed and woven fabric. It is composed of blended spun yarns of cotton and polyester.

% composition.

% cotton = 80.6

% polyester = balance.

Gsm = 15 A.1.

Sealed remnants returned.

N. P. — 4

07/02/2024

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

M. Maity 07.02.2024
डॉ. मृत्युंजय माइति
Dr. MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory, Dhava Sheva

Market Enquiry Report of M/s JPVPP Fashion International (IEC: BXMPR8446P) conducted on 16.01.2024.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Gabaji M Gunjal, authorized representative of exporter, conducted a market survey of goods covered under Shipping Bills No. 6411330 & 6411503 both dated 30.12.2023 presented for export by M/s. JPVPP Fashion International (IEC: BXMPR8446P). 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 16.01.2024 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 Gabaji M Gunjal. Representative samples were shown to the shopkeeper of subject goods and quotation / inquiries were made for wholesale purchase of identical/ similar goods. The shopkeeper refused to have identical goods i.e. of same brand but offered similar goods on the basis of quality, composition, size and design of the goods. The wholesale rates for the said samples as quoted verbally by shopkeepers for which both officers and Exporter's authorized representative agreed are as follows:

S/B No.	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price	Declared PMV	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
		Narbheram Morarji & Co., Chakla Street, Mumbai-03	Huda Enerprise, 18, Chakla Street, Mumbai-03	Unique Fashion, Chakla Street, Mumbai-03			
6411503 dtd 30.12.2023	Boys 3PC suit Set of Cotton	250	235	245	243.33	532.17	199092.59
	Girls 2 PCs Suit Set of Cotton	250	230	340	273.33	509.43	5125765.58
6411330 dtd 30.12.2023	Boys 2 PCs Suit set of Cotton	240	230	230	233.33	513.98	108454.31
	Boys 3PC suit Set of Cotton	250	235	245	243.33	532.17	66364.20
	Girls 2 PCs Suit Set of Cotton	250	230	340	273.33	509.43	579965.91
	Ladies Gown with Dupatta of Polyester	450	475	465	463.33	709.57	957409.75



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



F.No. SG/MISC-297/2023-24/SIIB(X)JNCH

Date: .01.2024

To,

The Additional Commissioner of Customs
CEAC, JNCH
Nhava Sheva.

Sir,

Sub: NOC for Provisional release of the goods for Export covered under Shipping Bills No. 6411330 & 6411503 both dated 30.12.2023 of exporter M/s JPVPP Fashion International (IEC: BXMPR8446P)- reg.

Please refer to the subject mentioned above.

The Exporter M/s JPVPP Fashion International (IEC: BXMPR8446P) has filed 02 shipping bills No. 6411330 & 6411503 both dated 30.12.2023 for export of RMG. Based on the NCTC inputs, the same was hold by this unit vide hold letter dated 03.01.2024.

Red Flags by NCTC are as follows:

- * The exporter is a Proprietorship firm based in Tamil Nadu, who is exporting from Nhava Sheva, Mumbai.
- * The major supplier of the exporter is based in West Bengal, showing delivery of goods from Bengal to Nhava Sheva, without any actual movement of goods, as per the e-way bill portal.
- * On comparison of the inward and outward supplies, the goods appear to be over-valued.
- * The commodity being exported and the country of destination are risky as per NCTC analysis.
- * As the commodity being exported is risky and the supply chain dubious, there is high possibility of mis-declaration, mis-classification, concealment and overvaluation with the intent to avail undue export benefits.

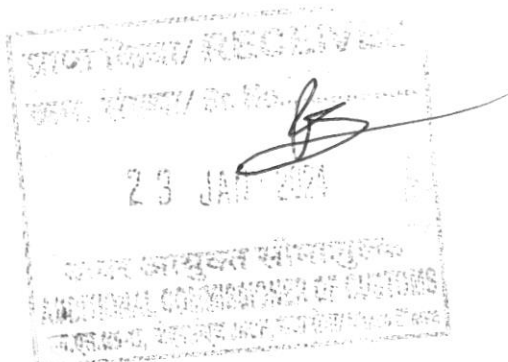
Thereafter, the subject goods under 02 shipping bills was 100% examined by SIIB(X) under Panchanama dated 06.01.2024. The goods were found as declared in terms of quantity and declared description in examination. Further, Market enquiry of the goods was conducted on 13.01.2024. After market enquiry the FOB value is re-determined as given below:-

S/B No.	Item Description	Declared FOB	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)	Declared DBK	RE-Determined DBK	ROSCTL CLAIMED	RE-DETERMINED ROSCTL (TOTAL)
6411503 dtd 30.12.2023	Boys 3PC suit Set of Cotton	435415.5	199092.59	10885.39	4977.31	15150.81	7744.70
	Girls 2 PCs Suit Set of Cotton	9553239	5125765.58	238830.98	128144.14	340262.33	199392.28
6411330 dtd 30.12.2023	Boys 2 PCs Suit set of Cotton	238900.1	108454.31	5957.50	2711.36	8447.12	4218.87
	Boys 3PC suit Set of Cotton	145138.5	66364.20	3628.46	1659.10	5050.27	2581.57
	Girls 2 PCs Suit Set of Cotton	1080922	579965.91	27023.05	14499.15	38499.72	22560.67
	Ladies Gown with Dupatta of Polyester	1466221	957409.75	39587.98	25850.06	54247.46	36381.57

The above shipping bills are filed under LUT. As further investigation is still pending with regard to DYCC test report, GST verification etc. Meanwhile, the exporter vide letter dated 17.01.2024 has requested for provisional release of the goods for Export purpose.

This office has no objection for provisional release of the goods for Export covered under shipping bills No 6411330 & 6411503 both dated 30.12.2023.

This is issued with approval of Addl. Commissioner of Customs, SIIB(X), JNCH.



Yours Faithfully

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

Encl:- Copy of shipping bills & packing list.

STATEMENT OF SH. R SIVAASANKER, DIRECTOR OF M/S. R.S. MILLS PRIVATE LIMITED (GSTIN: 33AABCA8401D1ZD), NO.2, ROGINI GARDEN, KANGAYAM ROAD, TIRUPUR, TAMIL NADU - 641604, GIVEN BEFORE THE SUPERINTENDENT OF GST & CENTRAL EXCISE, HPU, COIMBATORE AT THE OFFICE OF PRINCIPAL COMMISSIONER OF GST AND CENTRAL EXCISE, RACE COURSE ROAD, COIMBATORE - 641018, ON 14.03.2024 UNDER SECTION 70 OF THE CGST ACT.

My name is R Sivaasanker (AADHAR-235096637554), S/o Ramasamy, Aged 29 Years. My education qualification is Post Graduation in Psychology. I can read and write English & Tamil. My mobile number is 9655988399. I have been residing at present at 6/90, Extension 2nd Street, Karuvampalayam, Tiruppur, Coimbatore, Tamil Nadu- 641604. Today, on 14.03.2024, I am appearing before the Superintendent of GST and Central Excise, in response to the letter issued to the Company on 13.03.2024. You have explained me the provisions of Section 70 of the Central Goods and Services Tax Act, 2017

M/s. R S Mills Private Limited (GSTIN: 33AABCA8401D1ZD) which is a private limited company, started operation from the year 1993 onwards. We are one of the leading manufacturers of cotton yarn of 60 counts. Our main raw material is cotton wherein we procured from M/s. Kushal Fibers; M/s. NDT Cotton Industries; M/s. Shree Durga Fibers; M/s. Sri Arulmurugan Ginning Mills; M/s. Sukhmani Cotton Industries. Our final product namely Yarn (HSN: 5205) is sold at the rate of 5% GST to M/s. Dollar Industries Limited; M/s. Lux Industries Ltd; M/s. Modenik Lifestyle Private Limited; M/s. Rupa & Company Ltd; M/s. Smart Knitwear (Yarn). In the principal place, the Head Office is functioning; and in the additional place i.e. at Therpatti Pirivu, Palani Road, Manakadavu, Dharapuram - 638673, factory is functioning. Both the premises are owned by us. The production capacity of our Mill is in the range 1.60 lakhs KG to 1.80 lakhs KG.

With regards to your query regarding supply of yarn to M/s. JPVPP Fashion International (GSTIN: 33BXNPR8446P1ZG), we hereby state that we have supplied cotton yarn as detailed below:

Invoice No. & Date	Description of goods	Quantity (in KG)	Value (in Rs.)	Tax (in Rs.)
YSL274 dated 06.10.2023	Cotton Yarn - 60s Combed Hosiery Compact	1020	326400	16320
YSL263 dated 21.09.2023	Cotton Yarn - 60s Combed Hosiery Compact	1500	480000	24000

and we have received the total amount from M/s. JPVPP Fashion International for the above said supply. Other than above supply we do not have any transaction with the party.

Further it is also stated that we are periodically filing GST Returns along with GSTR-9/9C, as applicable along with applicable proper payment of duty. We mainly avail input tax credit (ITC) for input namely cotton and the ITC is being reflected in GSTR-2A/2B. We avail ITC as per the data populated in GSTR-2A/2B and as per the provisions of Sec 16 of the CGST Act, 2017 only. We are complying with all GST provisions.

The above statement has been given by me on my own free will without any coercion or compulsion and typed by me. In the event of further clarification enquiry I am willing to cooperate with department at any point of time.

R-S 14/03/24
(R SIVAASANKER)
(DIRECTOR)
M/S. R.S. MILLS PRIVATE LIMITED

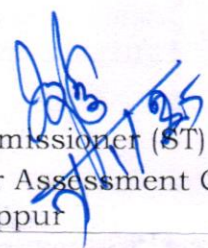
Typed by me as deposed By Sh. R SIVAASANKER

huv 14/03/24
(DIVESH ANAND)
Inspector of Central Tax
HPU, Coimbatore

Before me
W 14/03/2024
(B. BHASKARAN)
Superintendent of Central Tax
HPU, Coimbatore

04.01.2023 to 03.12.2023. After that, they were vacated the declared place of business, hence it is ascertained that the tax payer has not doing business in the declared place of business.

2. The declared place of business has been verified by this office DSTO in respect of Tvl. JPVPP Fashion International and found to be non-existent.
3. On verification of Return filed status through GST common portal, it is ascertained that he has filed returns up to September 2024.
4. Due to retrospective cancellation, the supplier/recipient details have not reflected in the portal.


Assistant Commissioner (ST) (FAC)
Gandhinagar Assessment Circle
Tiruppur

Encl:

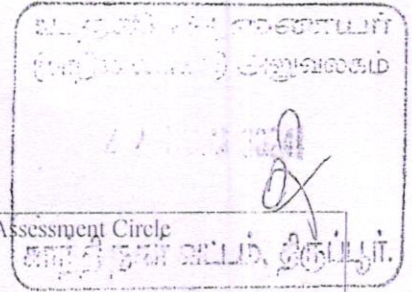
1. This office DSTO verification report.
2. The Building owner statement.



Copy submitted to:

1. The commissioner of commercial taxes, chepauk, Chennai-05.
2. The Joint Commissioner (ST), Tiruppur Division.
3. The Deputy Commissioner (ST), Tiruppur-I Zone, Tiruppur.

Form GST REG-30
[See rule 25]
Form for Field Visit Report
State Jurisdiction (Ward/Circle/Zone)



Name of the Officer:- N.MOHAMED ANAS, Deputy State Tax Officer-I, Gandhinagar Assessment Circle

Date of Submission of Report:- 22.11.2024

Name of the taxable person TvlJPVP Fashion International

GSTIN - 33BXMPR8446P1Z6

Field Verification Assigned by:- As instructed by the Assistant Commissioner(ST)(FAC), Gandhinagar Assessment Circle, Tiruppur based on the Assistant Commissioner of Customs, SIIB(X), NS-II, office of the Assistant Commissioner of customs, NS-II Special Investigation and Intelligence Branch(x), Jawaharlal Nehru Custom House, Mumbai F.No.SG/INV-174/2023-24/sib(X)/JNCH Dated: 30.10.2024

Date and Time of Assignment of task:- 22.11.2024

Sr. No.	Particulars	Input
1.	Date of Visit	22.11.2024
2.	Time of Visit	01.00 PM
3.	Location details	
	Latitude	Longitude
	North - Bounded By	South - Bounded By
	West - Bounded By	East - Bounded By
4.	Whether address is same as mentioned in application.	Yes
5.	Particulars* of the person available at the time of visit	V.Ramalingam, Building Owner
(i)	Name	V.Ramalingam
(ii)	Father's Name	V
(iii)	Residential Address	4/468 Bharathi Nagar, Tiruppur
(iv)	Mobile Number	
(v)	Designation/ Status	Building Owner
(vi)	Relationship with taxable person, if applicable.	Building Owner
6.	Functioning status of the business	Functioning - No
7.	Details of the premises	
	Open Space Area (in sq m.) - (approx.)	
	Covered Space Area (in sq m.) - (approx.)	
	Floor on which business premises located	
8.	Documents verified	Yes. New person Rental Document was collected and verified with building owner.
9.	Upload photograph of the place with the person who is present at the place where site verification is conducted.	
10.	As per instruction of AC (ST), Gandhinagar Assessment Circle based on the letter received from DGGI, the field visit report is hereby submitted. The field visit is conducted on 22.11.2024. During the field visit, Tvl.JPVPP Fashion International has not available in their declared place of business. Further the inquiry has been conducted with building owner. he has stated that the Tvl JPVPP Fashion international was vacated and new person has occupied. Tvl.JPVPP Fashion International company has vacated from this place. Hence, The statement copy is attached herewith for further action. Place: Tiruppur Date: 22.11.2024	

Deputy State Tax Officer-I
 Gandhinagar Assessment Circle

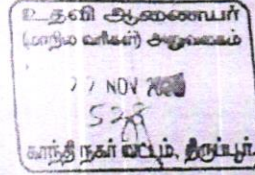
அன்புமயம்

வெ.ராணிங்கம்,

9/9 சென்னை,

4/468, பாரதி நகர்,

திருப்பூர்



பெயர்

பாரதி அண்ணாமார் (மா.நா),

காந்தி நகர் வாரி விஜய் வட்டம்,

திருப்பூர்.

வட்டம்,

பாரதி நகர்

அய்யா,

எனது சொத்து 468/1A, பாரதி நகர், 8 ஏக்கர்

தாமதமான நிலை (பெரிய சொத்து எனது பேசு

பெயரில் உள்ளது. இதில் 01/01/2023 முதல் பதி

03/12/2023 வரை திருவாளர் TPVPP பேசு

வினாக்கள்/நேர்நிலை என்ற கமிஷனி இயங்கி

வந்தது. அதன் பின்னர் அவர்கள் அடக்கை

காலி செலவு விடப்பார்க்கும் என்பதை

பணியுடன் ரிசுவிடக்கூடு கொள்கிறேன்.

மாண்புமிகு மாண்புமிகு

22/11/2024
2510

மாண்புமிகு மாண்புமிகு அப்படிக்கு,

வெ.ராணிங்கம்.

V-RN



जीएसटी और केंद्रीय उत्पाद शुल्क के प्रधान आयुक्त का कार्यालय,
६/७ ए.टी.डी. स्ट्रीट, रेसकोर्स, कोयंबटूर-६४१०१८
OFFICE OF THE PRINCIPAL COMMISSIONER OF
GST & CENTRAL EXCISE,
6/7 A.T.D. STREET, RACECOURSE, COIMBATORE 641018
Phone: 0422-2225575 email: cexcoimb@nic.in



F. No. GEXCOM/AE/VRFN/OTH/122/2024-AE

Dated: 16.12.2024

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

Sir,

Sub: Verification of the genuineness of M/s RS Mills Pvt Ltd (GSTIN: 3311BCA8401D1ZD)-
Submission of report- Reg

Kind reference is invited to your office letter F. No. SG/INV-174/2023-24/SIIB(X) JNCH dated 10.12.2024 on the subject above. In this regard, it is informed that the verification report of the same was already been submitted to your office vide letter of even number dated 29.05.2024 based on reference letter F.No.SG/MISC-297/2023-24/SIIB(X) JNCH dated 16.01.2024 received by this office. Hence, the same verification report along with the Statement recorded from the Director of M/s. RS MILLS Pvt Ltd is attached herewith for your kind information and further necessary action.

Yours truly

Encl: As above

Signed by

R Manimohan

Date: 17-12-2024 10:13:28

(MANIMOHAN R)

Assistant Commissioner

Hqrs. Preventive Unit (Coimbatore)



भारतसरकार||GOVERNMENTOFINDIA
वि%तमंत्रालय MINISTRY OF FINANCE||राजस्ववि%भाग DEPARTMENT OF REVENUE
सहायकआयुक्तवि7बपुरमंडलकाकाया;लय
OFFICE OF THE ASST.COMMISSIONER OF CGST,SHIBPUR DIVISION,
वि7बपुरसीजीएसटीमंडल,हा%ड़ाआयुक्तालय
SHIBPURCGSTDIVISION,HOWRAH COMMISSIONERATE
39,र%ींद्रसरणी,कोलकाता-700073||39,RabindraSarani,Kolkata-700073

To
TheAsstt. Commissioner of Customs,
SIIB(X), NS II
Special Investigation and Intelligence Branch,
Jawaharlal Nehru Custom House,
Nhava Sheva, District - Raigad,
Maharashtra-400707

#Approved Date#

Sir,

Sub: Verification of genuineness of supplier M/s.Ali Traders (GSTIN-19BRZPA2368G1ZC) – reg;

Pl. refer to your letter F.No.CUS/SIIB/ALT/562/2024-SIIB(E) JNCH dated 19.11.2024 on the above subject.

In this regard, the point-wise verification Report is as follows:

1. On conducting physical verification of M/s. Ali Traders, holder of GSTIN 19BRZPA2368G1ZC, it has been found that the Taxpayer has no existence at the declared PPOB. Copy of the Panchanama is enclosed.
2. On verification of Taxpayer, it appears that Supplier M/s. Ali Traders (GSTIN-19BRZPA2368G1ZC) is not genuine.
3. The suppliers M/s. Ali Traders(GSTIN-19BRZPA2368G1ZC) has filed GSTR-3B return till July 2024 and GSTR-1 till August 2024(Nil return for the m/o August 24)
- 4(a).The Taxpayer has been asked to submit copies of the Invoices & e-way bills for availment of ITC but no response received till date. Payment details for sale of the goods are also not reflected in the Bank a/c statement of the taxpayer. Hence it appears that ITC has been availed only on the basis of paper transaction.
- 4(b) The taxpayer has also been asked to submit copy of Invoices& delivery challan for outward supply made to M/s. JPVPP Fashion Int'l (GSTIN-33BXMPR8446P1ZG) but no response received till date. It has been observed from GSTR-1 for the month of Sept'23 & Oct'23 that M/s. Ali Traders has passed on ITC amounting to**Rs.19,59,309/-(IGST)** involving Taxable value Rs.3.91 cr to M/s. JPVPP Fashion Int'l but no such transaction is seen in his Bank a/c Statement. (Copy of the statement of current a/c no.0172202100000216 obtained from PNB is enclosed)

5 From the facts mentioned above, it appears that M/s. Ali Traders (GSTIN- 19BRZPA2368G1ZC) is not a genuine business entity.

This issues with the approval of the Additional Commissioner of CGST&CX, Howrah Commissionerate.

Yours faithfully,

**Signed by Sukalyan
Banerjee**

Date: 17-01-2025 12:53:35

Enclo: A/a

#approved by name#

#approved by Designation#

PANCHNAMA

Dated : 08/01/2025

S.N	Name & Occupation	Age	Full address of witness
1	KHURSHID ALAM, (Fabrication Job)	46Y	245/1, Belilious Road, Howrah, W.B., P.I.N. - 711101
2	MD. SALAUDDIN (Self employed)	40Y	245/1, Belilious Road, Howrah, W.B., P.I.N. - 711101

On being called by Smt. DINESH KUMAR, Superintendent, Range-II, Shibpur Division, Howrah CGST Commissionerate, we, the above named Panchas willingly presented ourselves at the alleged premises of M/s. ALI TRADERS, 245/1, Belilious Road, Howrah, W.B., P.I.N. - 711101, supposed to be located at 245/1, 1st Floor, Manohar Ali, 2nd Floor, Howrah, W.B., P.I.N. - 711101 at 15.00 Hrs. on 08/01/2025

The Officers visited the premises for Physical Verification in respect of GST Registration as the task assigned by their superior authority.

Shri. Saheb Jaan Ali, Proprietor/Partner/Director/Authorized representative of M/s. ALI TRADERS was not present, nor any of his representative/employee could be found in the said premises. And as far as our knowledge goes, no such entity in the name or style of

M/s. ALI TRADERS (GSTIN-19BRZPA2368G1ZC) is

not present at the said premises.

The above Panchnama has been read out/explained to us in local language by Shri

ANIMESH NANDI

, Inspector, Range-II, Shibpur Division, Howrah CGST Commissionerate and we, the above Panchas hereby certify that the same has been correctly recorded as seen, heard and witnessed by us.

Signature of Panchas with date:

08/01/2025

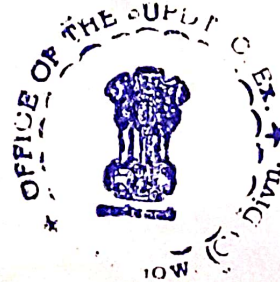
Khurshid Alam

MD. Salauddin

Signature of the authorized officer

A. T. N.
08/01/2025
INSPECTOR, Range-II.

[Signature]
08/1/25
Superintendent of CGST
Range - II
Shibpur Division
Howrah CGST Commissionerate



		
जीएसटी और केंद्रीय उत्पाद शुल्क के प्रधान आयुक्त का कार्यालय 6/7 ए.टी.डी. स्ट्रीट, रेस कोर्स, कोयंबटूर 641018 OFFICE OF THE PRINCIPAL COMMISSIONER OF GST & CENTRAL EXCISE, 6/7 A.T.D. STREET, RACE COURSE, COIMBATORE 641018 Phone :0422-2225 575/502 E-mail:cexcoimb@nic.in		

GEXCOM/AE/VRFN/OTH/122/2024-AE

Dated: 29-05-2024

To

The Deputy Commissioner of Customs

SIIB(X),JNCH

O/o Commissioner of Customs NS-II

Jawaharlal Nehru Custom House, Nhava Sheva,

Dist-Raigad

Maharashtra-400707

Sir,

Sub: Verification of the genuineness of M/s RS Mills Pvt Ltd(GSTIN: 3311BCA8401D1ZD)- Submission of report- Reg

Kind reference is invited to your Office letter F.No.SG/MISC-297/2023-24/SIIB(X) JNCH dated 16.01.2024 on the above mentioned subject.

In this regard, genuineness of the tax payer M/s RS Mills Pvt Ltd (GSTIN: 3311BCA8401D1ZD) was verified, the tax payers were found to be in existence and functioning , and are periodically filing GST Returns and the Input Tax credit availed was found to be in order.

This is for your kind information.

Yours faithfully

**Signed by Karthikeyan
Srinivasan**

Date: 29-05-2024 13:14:13

KARTHIKEYAN S
ASSISTANT COMMISSIONER

Statement of Mr. Francis Michael, Authorized representative of M/s. JPVPP FASHION INTERNATIONAL (IEC: BXMPR8446P) recorded under section 108 of the Custom Act, 1962 in the Office of SIIB(X), JNCH, Nhava Sheva situated at C-604, Special Investigation and Intelligence Branch, Jawaharlal Nehru Custom House, Nhava Sheva, Distt:- Raigad, Maharashtra-400707 on 16.01.2025.

In response to summons dated 23.12.2024 having DIN No. 20241278NT00000000AE3, I present myself as an authorized representative of M/s. JPVPP FASHION INTERNATIONAL (IEC: BXMPR8446P) today to give statement u/s 108 of Customs Act, 1962. I am submitting the authorization letter which has already been sent on the SIIB Export email from registered email address of M/s. JPVPP FASHION INTERNATIONAL (IEC: BXMPR8446P). I have been explained the provisions of section 108 of Customs Act, 1962. I have also been explained that giving false evidence under these enquiries is an offence punishable u/s 193 of the Indian Penal Code 1860 and BNS, 2023. I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law, or for any adjudication proceedings. Having been understood the provisions of sections 108 of the Customs Act 1962, I am giving my true, correct and voluntary statement without any pressure or manipulation which goes below:

My full name is Mr. Francis Michael. I stay at Flat No. 102, 1st Floor Meera Enclave Plot No. 253, Sector 17, Ulwe, Wahal, PO: Vahal, Dist: Raigad, Maharashtra- 410206. I am 39 years old and I can read, write, and understand Hindi and English. I have studied till 12th from Jharkhand. I am requesting officer to type my statement on computer as per my say. I am staying at the above-mentioned address along with my mother. For the proof of my identity, I am submitting self-attested copy of my Aadhar Card No-3941 0574 1034.

On being asked regarding my company, I state that this company was established with IEC- BXMPR8446P in February, 2023. On being asked regarding nature of my work in company, I state that the company deals in trading of RMGs since 2023. Our company address is at No. 468/1A, Bharathi Nagar, Thottipalayam, Tirupur, Tamilnadu- 641603.

Q1. What is your role in M/s. JPVPP FASHION INTERNATIONAL (IEC: BXMPR8446P)?

Ans. I am the authorized representative of the company. I have appeared in response to the summons dated 23.12.2024 to provide my statement and seek the release of our Bond and Bank Guarantee (BG).

Q2. Did you file Shipping Bill Nos. 6411330 and 6411503, both dated 30.12.2023?

Ans. Yes, these shipping bills were filed through our Customs Broker (CHA), M/s. Indo Foreign (Agents) Pvt. Ltd. However, the CHA informed us that the shipping bills were held by SIIB(X) for 100% examination.

Q3. Do you agree with the 100% examination conducted under Panchanama dated 06.01.2024? Were you present during the examination?

Ans. Yes, I agree with the examination conducted. The goods were declared correctly in terms of quantity and description. Our authorized representative, Shri Gabaji M. Gunjal, a G-card holder from M/s. Indo Foreign (Agents) Pvt. Ltd., was present during the examination.

Q4. What was your intention behind the misdeclaration in terms of composition in the shipping bills, as verified by the DYCC reports?

Ans. It was an unintentional mistake. I accept the findings of the DYCC report and the department's view on the exact classification and description of the goods.

Q5. As per the market enquiry dated 16.01.2024, the goods were found to be overvalued. What was your intention behind this?

Ans. It was an unintentional mistake. I agree with the market enquiry report and the suggested value.

Full
16/1/25

Q6. Do you know any personnel from M/s. Indo Foreign (Agents) Pvt. Ltd.?
Ans. Yes, I came to know Shri Gabaji M. Gunjal, a G-card holder, through a friend. Their team also conducted KYC verification at our premises this year.

Q7. How many consignments have you exported since obtaining your IEC in January 2023?
Ans. We have filed a total of 10 shipping bills to date.

Q8. Have you brought tax invoices, GSTRs, and e-way bills related to the said shipping bills?

Ans. These documents will be provided within 3-4 days by our CHA.

Q9. Your previous exports from INNSA1 were destined to countries categorized as risky. Could you explain this?

Ans. Most of our buyers for ready-made garments (RMGs) are based in risky countries. The specific buyer for these transactions was also from this region.

Q10. The summons issued to you were returned by India Post with the remark "addressee left." How did you come to know about the summons?

Ans. We incurred significant losses in the past, leading to the cessation of our operations and closure of the company. This is why the summons were returned. I came to know about the summons through email.

Q11. Are you the actual owner of the goods in the said shipping bills or just a frontman?

Ans. I am the authorized representative of M/s. JPVPP FASHION INTERNATIONAL.

Q12. Do you file GSTR regularly? If so, please submit GSTR-3B (other than NIL returns).

Ans. GSTRs were filed when the company was operational. Filing ceased after the goods were put on hold by SIIB(X). GSTR's will be provided by our CB within 3-4 days.

Q13. What are your payment terms with buyers, and how do you finance the purchase of goods?

Ans. The goods were purchased on credit, and the overseas buyer provided a 180-day timeline for payment.

Q14. How did you establish contact with the consignee?

Ans. I was introduced to the consignee by a buyer in Dubai.

Q15. Why have the Bank Realization Certificates (BRCs) for your past exports not been realized?

Ans. The buyer failed to make full payment due to delayed delivery of goods.

Q16. You switched export operations from INMAA1 to INNSA1. Why?

Ans. Shipping costs at Chennai are higher compared to Mumbai.

Q17. Provide the details of the supplier from whom the goods exported under Shipping Bill Nos. 6411330 and 6411503, both dated 30.12.2023, were procured.

Ans. The exporter, M/s. JPVPP FASHION INTERNATIONAL (IEC: BXMPR8446P), procured goods from multiple suppliers. However, I do not currently recall the details of the suppliers.

Q18. Please provide the invoices to support your claim. How was the payment made to the supplier of goods?

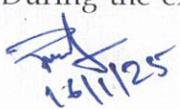
Ans. I will submit the invoices within 3-4 days, as I do not have them available at present. The goods were purchased on credit terms, and no payments have been made to the suppliers to date.

Q19. Have you ever been penalized by Customs, GST, or any government agency?

Ans. No Sir.

Q20. Do you wish to add anything else?

Ans. During the examination, the goods were found to be declared accurately in terms of



quantity and description. I request a lenient view and the release of our Bond and BG. We are willing to pay the fine and penalty as determined by the department.

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.

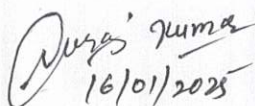
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16/1/25

(Mr. Francis Michael)

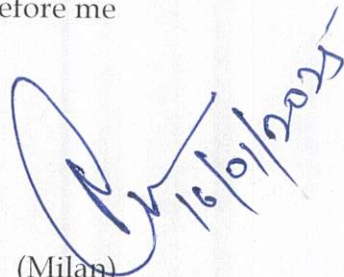
Authorized representative of M/s. JPVPP FASHION INTERNATIONAL

Typed by me,


16/01/2025

(Neeraj Kumar Gupta)
IO, SIIB(X), JNCH

before me


16/01/2025

(Milan)
SIO/SIIB(X)

Statement of Shri. Gabaji Mahadu Gunjal, authorised representative and G-Card holder of M/s. Indo-Foreign (Agents) Pvt. Ltd. (11/1484), 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 17.01.2025.

In receipt of spot Summons CBIC-DIN-20250178NT0000717981 dated 17.01.2025 issued by Shri. Milan, Superintendent of Customs, 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 17.01.2025. I have been explained the provisions of section 108 of the Customs Act, 1962; that giving false evidence under the said section of the said act is an offence under Section 174, 175 & 228 of the Indian Penal Code, 1860 and punishable under Section 193 of the Indian Penal Code, 1860; that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962 & Sections of the Indian Penal Code, 1860 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is Gabaji Mahadu Gunjal, aged 53 years. I am residing at A/203, Pintiya Building, Dadi Colony, Amrut Nagar, Thane, Mumbai-400084. I have the personal Mobile No. 8097861975, Aadhaar Card bearing No. 2495 9412 1226, PAN Card bearing No. AMKPG8050A 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.

Q. Do you know why you have been summoned? Are you the authorized person on behalf of CB M/s Indo Foreign (Agents) Pvt. Ltd. (CHA: 11/1484)?

Ans. I have come in response to the summons dated 17.01.2025 in relation to the export through JNPT by M/s. JPVPP Fashion International (IEC BXMPR8446P). I am the authorized person, holding a G-Card on behalf of CB M/s Indo Foreign (Agents) Pvt. Ltd. (CHA: 11/1484), to give a statement before Customs.

Q. What is your job profile in CB firm M/s Indo Foreign (Agents) Pvt. Ltd. (CHA: 11/1484)? Have you been authorized to give a statement on behalf of CB?

Ans. I am G-Card Holder with power of attorney in CB firm M/s Indo Foreign (Agents) Pvt. Ltd. (CHA: 11/1484). I supervise all work pertaining to exports and am fully authorized to give a statement.

Q. Who handles the documentation work in your CB firm?

Ans. I myself with my subordinate staff handle the documentation work in my CB firm.

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

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

Q. For how many years have you and your CB firm M/s Indo Foreign (Agents) Pvt. Ltd. (CHA: 11/1484) been in the Customs Broker business?

Ans. I have been an employee of this CB firm for the last sixteen years. My CB firm also has been in this business for around the last sixteen years.

Gabaji Mahadu Gunjal

Q. Have you filed the Shipping Bill Nos. 6411330 and 6411503 both dated 30.12.2024 on behalf of the exporter M/s. JPVPP Fashion International (IEC BXMPR8446P)?

Ans. Yes, my subordinates, under my supervision, filed the mentioned Shipping Bill on behalf of the exporter M/s. JPVPP Fashion International (IEC BXMPR8446P).

Q. How did you receive the shipment from M/s. JPVPP Fashion International (IEC BXMPR8446P)?

Ans. We received the order for the shipment from the official email of M/s. JPVPP Fashion International (IEC BXMPR8446P). As they were our new client, we thoroughly checked all documents before filing, related to Customs clearance.

Q. Are you aware of the case booked against the exporter M/s. JPVPP Fashion International (IEC BXMPR8446P) for the said Shipping Bill Nos. 6411330 and 6411503 both dated 30.12.2024 for misdeclaration, especially regarding value?

Ans. Yes, I am aware of the case booked against the exporter. During the market enquiry, the goods were found overvalued.

Q. How did you come into contact with the exporter M/s. JPVPP Fashion International (IEC BXMPR8446P)?

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

Q. Do you have the KYC of the exporter M/s JPVPP Fashion International (IEC BXMPR8446P)?

Ans. Yes, Sir, we verified the KYC of the customer every time. The exporter has a valid IEC issued by DGFT. We verified the KYC documents from the DGFT online website as per CBLR 2018 and submitting their signed/certified copy.

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

Ans. We usually charge Rs. 1500/- for each export shipment as agency charges.

Q. Have you verified the address of M/s. JPVPP Fashion International (IEC BXMPR8446P)?

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

Q. Since when are you handling the export clearance of M/s. JPVPP Fashion International (IEC BXMPR8446P)?

Ans. This was the third or forth shipment of the exporter, M/s. JPVPP Fashion International (IEC BXMPR8446P) through our CB firm.

Q. As per the investigation, it has been observed that the goods have been misclassified. What do you have to say about this?

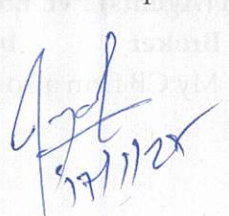
Ans. Sir, we classify the goods based on the documents provided by the exporter. Additionally, once the checklist is prepared, it is sent to the exporter for verification. Upon receiving confirmation from the exporter, the shipping bill is filed accordingly.

Q. As per the investigation, it has been observed that the goods have been overvalued. What do you have to say about this?

Ans. Sir, the value of the goods is determined based on the invoices provided by the exporter. Additionally, once the checklist is prepared, it is sent to the exporter for verification. Upon receiving confirmation from the exporter, the shipping bill is filed accordingly.

Q. In this case, did you not suspect that the proprietor/exporter might be a frontman and someone else was the actual owner? How would they finance such activities?

Ans. Never, Sir. As a Customs Broker, we always verify the exporter's credentials and conduct KYC verification as per CBLR 2018.



Q. Regulation 10 of the CBLR, 2018 mandates that the CB shall advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be. Have you diligently followed the regulation w.r.t. the shipment under Shipping Bill Nos. 6411330 and 6411503 both dated 30.12.2024?

Ans. We had done physical verification of the premise(s)/addresse(s) of the exporter. The exporter informed us that the subject goods covered under Shipping Bill bearing Nos. 6411330 and 6411503 both dated 30.12.2024 were procured locally by them and they want to export, thus we filed Shipping bills based on the KYC documents of the exporter.

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

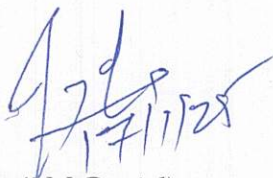
Ans. To my knowledge, neither our CB firm M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA: 11/1484) nor the exporter has been penalized by any government agency as of this date.

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

Ans. We would like to say that we are 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.

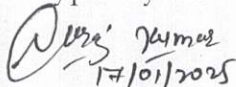
The above statement of mine running into 3 pages has been given as my true correct and voluntary without any force threat inducement or coercion. On my request I have been understood by the officer before signing the said statement has been typed on the office computer of SIIB (X) JNCH Nhava Sheva Dis. 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 having been recorded correctly as stated by me I have nothing more to add statement of mine is recorded as per my say



(Gabaji M Gunjal)

Authorised representative, M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA: 11/1484)

Typed by me

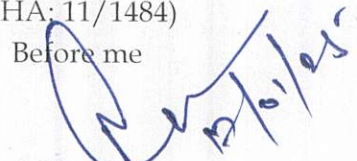


(Neeraj Kumar Gupta)

IO /SIIB(X)

JNCH, NHAVA SHEVA

Before me



(Milan)

SIO /SIIB(X)

JNCH, NHAVA SHEVA