सीमाशुल्क आयुक्त का कार्यालय, एनएस-II
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
केंद्रीकृत निर्यात आकलन कक्ष, जवाहरलाल नेहरू सीमाशुल्क भवन
CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU CUSTOM HOUSE,
न्हावा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र- 400 707
NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707

F.No. CUS/ASS/MISC/233/2025-CEAC #ApprovedDate#
F.No. **CUS/SIIB/ALT/685/2024-SIIB(E)-JNCH** Date: 28.10.2025

SCN NO. 1271/2025-26/ADC/CEAC/NS-II/CAC/JNCH Date of Issue: 10.11.2025
DIN NO. 20251178NT000052095D

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

BRIEF FACTS

1. M/s. Alfa Overseas (IEC-JCJPS6866J) having its registered office address at TPDDL Ground Floor, KH No. 132/18, Ishwar Colony, Bawana Road, Bawana, New Delhi, North-West Delhi- 110039 had filed Shipping Bill No. 9895900 dated 09.05.2023 through their Customs Broker M/s. Raspn Shipping Services Pvt. Ltd. (License No. 11/1949) for Export of following items destined to Mauritius. The details are as under:

TABLE-I

SB No./ Date	Description	Quantity (NOS)	FOB (INR)	DBK (INR)	RoSCTL (INR)	RoDTEP (INR)	IGST
9895900 DATED 09.05.2023	LADIES FARASHA WITH PANT	284	₹ 172,210.50	₹ 4,305.26	₹ 9,316.59	₹ 0.00	LUT
	LADIES FARASA TOPS	720	₹ 433,679.40	₹ 10,841.99	₹ 23,462.06	₹ 0.00	LUT
	LADIES KAFTAN	3120	₹ 1,891,890.00	₹ 47,297.25	₹ 102,351.25	₹ 0.00	LUT
	LADIES PANT	165	₹ 100,051.88	₹ 2,501.30	₹ 5,412.81	₹ 0.00	LUT
	LADIES SHORT KAFTAN	810	₹ 474,791.63	₹ 11,869.79	₹ 25,686.23	₹ 0.00	LUT
	MENS SHOES	180	₹ 94,594.50	₹ 0.00	₹ 0.00	₹ 1,229.73	LUT
TOTAL		**5279**	**₹ 31,67,217.90**	**₹ 76,815.59**	**₹ 1,66,228.93**	**₹ 1,229.73**	LUT

2. On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. Alfa Overseas (IEC-JCJPS6866J) covered under Shipping Bill No. 9895900 dated 09.05.2023 (hereinafter referred to as "Shipping Bills") **(RUD-I)** filed through their Customs Broker M/s. Raspn Shipping Services Pvt. Ltd. (License No. 11/1949) at JWR CFS, the goods covered in the Shipping Bill No. 9895900 dated 09.05.2023 were declared as "Ready-made Garments and Footwear", were put on hold vide Hold No. 92/2022-23 SIIB(X) issued vide File No. SG/Misc-101/2021-22 SIIB(X), JNCH dated 11.05.2023 for Examination of the same as the supply chain of the Exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and

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NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707

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	LADIES FARASA TOPS	720	₹ 433,679.40	₹ 10,841.99	₹ 23,462.06	₹ 0.00	LUT
	LADIES KAFTAN	3120	₹ 1,891,890.00	₹ 47,297.25	₹ 102,351.25	₹ 0.00	LUT
	LADIES PANT	165	₹ 100,051.88	₹ 2,501.30	₹ 5,412.81	₹ 0.00	LUT
	LADIES SHORT KAFTAN	810	₹ 474,791.63	₹ 11,869.79	₹ 25,686.23	₹ 0.00	LUT
	MENS SHOES	180	₹ 94,594.50	₹ 0.00	₹ 0.00	₹ 1,229.73	LUT
TOTAL		**5279**	**₹ 31,67,217.90**	**₹ 76,815.59**	**₹ 1,66,228.93**	**₹ 1,229.73**	LUT

2. On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. Alfa Overseas (IEC-JCJPS6866J) covered under Shipping Bill No. 9895900 dated 09.05.2023 (hereinafter referred to as "Shipping Bills") **(RUD-I)** filed through their Customs Broker M/s. Raspn Shipping Services Pvt. Ltd. (License No. 11/1949) at JWR CFS, the goods covered in the Shipping Bill No. 9895900 dated 09.05.2023 were declared as "Ready-made Garments and Footwear", were put on hold vide Hold No. 92/2022-23 SIIB(X) issued vide File No. SG/Misc-101/2021-22 SIIB(X), JNCH dated 11.05.2023 for Examination of the same as the supply chain of the Exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other Export incentives. Hence the case was taken up for detailed investigation.

3. Consequently, the subject goods pertaining to Shipping Bill No. 9895900 dated 09.05.2023 were examined 100% vide Panchanama dated 30.05.2023 **(RUD-II)** in the presence of two independent Panchas, Representatives of Customs Broker and Exporter. During 100% examination, the subject goods were found as declared in the Shipping Bill No. 9895900 dated 09.05.2023 in terms of quantity and description in package No. 1-5, 10, 11, 13, 15 & 16.
Following discrepancies were observed as tabulated below:

Table-II

Sr. No.	Declared package No.	Declared item description	Declared quantity (in pcs/pair)	Found item description	Found quantity (in pcs/pair)
1	6	Ladies Short Kaftan	270	Ladies Short Kaftan	240
2	7	Ladies Short Kaftan	270	Ladies Kaftan	240
3	8	Ladies Short Kaftan	270	Ladies Short Kaftan	240
4	9	Ladies Kaftan	240	Ladies Short Kaftan	240
5	12	Ladies Kaftan	240	Ladies Short Kaftan	270
6	14	Ladies Kaftan	240	Ladies Farasha	192
7	17	Ladies Farasha with pants	142	Ladies Short Kaftan	270
8	18	Ladies Farasha with pants	142	Ladies Farasha	192
9	19	Ladies Farasha tops	240	Ladies Kaftan	240
10	20	Ladies Farasha tops	240	Ladies Short Kaftan	270
11	21	Ladies Farasha tops	240	Ladies pants	165
12	22	Ladies pants	165 pcs	Ladies Kaftan	240
13	23-27	Mens shoes	36 pairs in each carton	Mens shoes	32 pairs in each carton

However, it appeared that the valuation of the goods covered in above said Shipping Bill is overvalued. Representative Sealed Samples (RSS) of the goods from the said Shipping Bill were drawn for the purpose of further investigation.

4. Further, letters dated 09.06.2023 were forwarded to DYCC, JNCH along with 05 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 Report Nos. 402/SIIB(X) dated 05.07.2023, 403/SIIB(X) dated 06.07.2023, 404/SIIB(X) dated 28.06.2023, 405/SIIB(X) dated 11.07.2023 and 406/SIIB(X) dated 06.07.2023 **(RUD-III).** The details of test reports are as under:

<table>
<tr><th></th><th colspan="2">DECLARED</th><th colspan="2">FOUND AS PER EXAMINATION AND TR's</th></tr>
<tr><th>Item No</th><th>Item Description</th><th>RITC</th><th>GOODS FOUND</th><th>DYCC Test Report</th></tr>
<tr><td>1</td><td>LADIES FARASHA WITH PANT</td><td>62044490</td><td rowspan="2">Ladies Farasha</td><td rowspan="2">The sample as received is in the form of a readymade textile article (described as Ladies' farasha) having embroidery on front side, fringe on border of the fabric (both sides and bottom side). Base fabric (dyed woven) and embroidery is composed of spun yarns of viscose and fringes are composed of polyester filament yarns.
Total weight of the sample = 385.1 gm
GSM of the sample (as received) = 104.60</td></tr>
<tr><td>2</td><td>LADIES FARASA TOPS</td><td>62044490</td></tr>
<tr><td>3</td><td>LADIES KAFTAN</td><td>62044290</td><td>Ladies Kaftan</td><td>The sample as received is in the form of one side printed woven readymade garment (maxi). It is composed of blended spun yarns of polyester and cotton.
Total wt of sample = 243.2 g
wt of base fabric = 242.1 g
wt of button = balance
% composition of base fabric:
Polyester = 80.70%</td></tr>
</table>

				cotton = balance. gsm of Base fabric = 102.85
4	LADIES PANT	62042210	Ladies Pant	The sample as received is in the form of woven readymade garment (Ladies pant). It is mainly composed of **cotton** yarn along with spandex yarns. wt. of sample as received: 235.51 gm % cotton = 97.48 % of spandex = balance.
5	LADIES SHORT KAFTAN	62044490	Ladies Short Kaftan	The sample is in the form of readymade garment (half sleeve top) fitted with three plastic buttons front. It is made of printed woven fabric - wholly composed of **cotton.** Total wt of Sample = 200.3 gm GSM = 102.0
6	MENS SHOES	64035111	Mens Shoes	The sample is in the form of ready-made articles (Men's shoes). It consists of leather, rubber, foam, polyurethane and polyester with accessories. wt. of the sample as received = 1000.50gm Top portion of the shoe is made of leather = 30.00% Bottom portion of the shoe is made of rubber = 52.00% Middle portion (sandwich between layers) of the shoe is made of foam, Polyester, and polyurethane = 14.14% Weight of the lace with accessories= Balance

The subject goods were found mis-declared in terms of composition and description in the above-mentioned Shipping Bill as per the DYCC Reports. In view of the above, the declared CTH in respect of items 1-5 of the said Shipping Bill needs to be rejected and the CTH needs to be re-determined along with the Drawback Serial Number and RoSCTL Serial number and the same is as below:

Item No	Item Description	DECLATED SR. NO.							REDETERMINED SR. NO.							
		RITC	Drawback	Rate	RoSCTL	RATE		RODTEP	GOODS	RITC	Drawback	Rate	RoSCTL	RATE		RODTEP
						State	Centre	RATE	FOUND					State	Centre	RATE
1	LADIES FARASHA WITH PANT	62044490	62040302B	2.5	62040302B	3.13	2.28	0	Ladies Farasha	62044390	103B	2.8	62110	2.65	2.1	0
2	LADIES FARASA TOPS	62044490	62040302B	2.5	62040302B	3.13	2.28	0								
3	LADIES KAFTAN	62044290	62040302B	2.5	62040302B	3.13	2.28	0	Ladies Kaftan	62044390	102B	2.8	62040	2.65	2.1	0
4	LADIES PANT	62042210	62040302B	2.5	62040302B	3.13	2.28	0	Ladies Pant	62046290	101B	2.4	62040	2.9	2	0
5	LADIES SHORT KAFTAN	62044490	62040302B	2.5	62040302B	3.13	2.28	0	Ladies Short Kaftan	62063090	620601B	2.2	620601B	2.9	2	0

5 . To ascertain prevailing Market Value of the goods, the Market Enquiry of the goods covered under the subject Shipping Bill was required to be conducted, therefore this office had requested to the Exporter to represent them during the said Market Enquiry. The Market Enquiry was conducted on 08.07.2023 **(RUD-IV)** along with Authorized Representative of the Exporter. As per the Market Enquiry the value of the goods has been re-determined and accordingly the Export incentives have been re-determined. On the basis of

Panchanama dated 30.05.2023 and Market Enquiry Report dated 08.07.2023, it is observed that the subject goods have been mis-declared in terms of valuation. The re-determined FOB value of the goods and corresponding Export incentives under the Shipping Bills would be as below:

Table-III

Sr. No	SB & Date	Description of Goods	Declared FoB	FOUND GOODS	Avg.Whole sale Price	PMV	Re-determined FoB Value = found qty. * average wholesale price as per market enquiry	Draw back Rate	REdetermined Drawback	State RoSCTL Rate	Redetermined State RoSCTL	Central RoSCTL Rate	Redetermined Central RoSCTL	Total Redetermined RoSCTL	RODTEP RATE	Redetermined RODTEP
1	9895900 DATED 09.05.2023	LADIES FARASHA WITH PANT	₹ 172,210.50	Ladies Farasha	290.00	667.01	₹ 111,360.00	2.8	₹ 3,118.08	2.65	₹ 2,951.04	2.1	₹ 2,338.56	₹ 5,289.60	0	₹ 0.00
2		LADIES FARASA TOPS	₹ 433,679.40													
3		LADIES KAFTAN	₹ 1,891,890.00	Ladies Kaftan	385.00	667.01	₹ 1,201,200.00	2.8	₹ 33,633.60	2.65	₹ 31,831.80	2.1	₹ 25,225.20	₹ 57,057.00	0	₹ 0.00
4		LADIES PANT	₹ 100,051.88	Ladies Pant	384.00	667.01	₹ 63,360.00	2.4	₹ 1,520.64	2.9	₹ 1,837.44	2	₹ 1,267.20	₹ 3,104.64	0	₹ 0.00
5		LADIES SHORT KAFTAN	₹ 474,791.63	Ladies Short Kaftan	332.00	644.78	₹ 507,960.00	2.2	₹ 11,175.12	2.9	₹ 14,730.84	2	₹ 10,159.20	₹ 24,890.04	0	₹ 0.00
6		MENS SHOES	₹ 94,594.50	Mens Shoes	380.00	578.08	₹ 60,800.00	0	₹ 0.00	0	₹ 0.00	0	₹ 0.00	₹ 0.00	1.3	₹ 790.40
TOTAL			₹ 31,67,217.90				₹ 19,44,680.00		₹ 49,447.44		₹ 51,351.12		₹ 38,990.16	₹ 90,341.28		₹ 790.40

Table-IV

Sl No.	Shipping Bill No. & Date	DECLARED						RE-DETERMINED					
		GOODS	QTY	FOB (INR)	Drawback (INR)	ROSCTL (INR)	RODTEP	GOODS	QTY	FOB	Drawback	ROSCTL	RODTEP
1	9895900 DATED 09.05.2023	LADIES FARASHA WITH PANT	284	₹ 172,210.50	₹ 4,305.26	₹ 9,316.59	₹ 0.00	Ladies Farasha	384	₹ 111,360.00	₹ 3,118.08	₹ 5,289.60	₹ 0.00
2		LADIES FARASA TOPS	720	₹ 433,679.40	₹ 10,841.99	₹ 23,462.06	₹ 0.00						
3		LADIES KAFTAN	3120	₹ 1,891,890.00	₹ 47,297.25	₹ 102,351.25	₹ 0.00	Ladies Kaftan	3120	₹ 1,201,200.00	₹ 33,633.60	₹ 57,057.00	₹ 0.00
4		LADIES PANT	165	₹ 100,051.88	₹ 2,501.30	₹ 5,412.81	₹ 0.00	Ladies Pa nt	165	₹ 63,360.00	₹ 1,520.64	₹ 3,104.64	₹ 0.00
5		LADIES SHORT KAFTAN	810	₹ 474,791.63	₹ 11,869.79	₹ 25,686.23	₹ 0.00	Ladies Short Kaftan	1530	₹ 507,960.00	₹ 11,175.12	₹ 24,890.04	₹ 0.00
6		MENS SHOES	180	₹ 94,594.50	₹ 0.00	₹ 0.00	₹ 1,229.73	Mens Shoes	160	₹ 60,800.00	₹ 0.00	₹ 0.00	₹ 790.40
TOTAL			5279	₹ 31,67,217.90	₹ 76,815.59	₹ 166,228.93	₹ 1,229.73	TOTAL		₹ 1,9,44,680.00	₹ 49,447.44	₹ 90,341.28	₹ 790.40

Table-V

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Differential RODTEP	Total excess Export benefits (in Rs.)
₹ 19,44,680.00	₹ 27,368.15	₹ 75,887.65	₹ 439.33	₹ 1,03,695.12

6. As can be seen from the Table above, based on the Panchnama dated 30.05.2023, Reports received from the DYCC, JNCH and Market Enquiry conducted on 08.07.2023, it appears that the goods declared by the Exporter in the Shipping Bills No. 9895900 dated 09.05.2023 have been mis-declared in terms of their value, Description and quantity. The value of the goods has been re-determined based on the Market Enquiry Report dated 08.07.2023, DYCC Reports and exact quantity found during the examination. The Export incentive such as drawback & RoSCTL are also re-determined with respect to the new re-determined FOB of the goods as mentioned in the Table above. Hence, the declared value i.e. Rs. 31,67,217.90 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 08.07.2023. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as Market value of the same. The details of the determination of the value is summarized in the Market Survey Report dated 08.07.2023.

8. Past Exports:
In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 11.02.2023 till 31.12.2024 for Exporter M/s. Alfa Overseas (IEC-JCJPS6866J). However, the Exporter had filed a total No. of 03 Shipping Bills only from 01.04.2023 to 31.05.2023 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 (in INR)	RoSCTL	RoDTEP	FOB to be realised (In FC)	FOB actually realized (in FC
1	9329515	16.04.2023	18.04.2023	31.01.2024	6,238	0	0	1,832	0
2	9683947	01.05.2023	02.05.2023	29.02.2024	64,542	1,53,002	576	35,572	0
3	9898368	09.05.2023	10.05.2023	29.02.2024	53,496	94,842	80	26,400	0
TOTAL					1,24,276	2,47,844	656	63,804 (in FC)	**0**

In the event of non-receipt of foreign remittance in the above Shipping Bills, the claimed Export incentive i.e. Drawback, ROSCTL & RoDTEP are liable to be demanded Back from the Exporter.

9 . Further, an alert to withhold the Export incentives against the Exporter M/s. Alfa Overseas (IEC-JCJPS6866J) was inserted during the investigation.

10. The Exporter vide their letter requested to release of the goods for **Back to Town**. 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 Back to Town 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) on 23.06.2023 **(RUD-V).**

11. GST Verification of the Exporter M/s. Alfa Overseas (07JCJPS6866J1ZK):-

Further, letters dated 17.10.2024, 08.11.2024, 27.11.2024 and 13.12.2024 were sent to jurisdictional AC/DC/AVATO, Ward-63, Zone-06 of Delhi State GST to verify genuineness of the Exporter M/s. Alfa Overseas (IEC-JCJPS6866J). Reply vide F.No. GSTO/Ward-63/2024-25/05 dated 02.01.2025 **(RUD-VI)** from Delhi State GST received in this office wherein it is communicated that the ITC of M/s. Alfa Overseas (Legal Name- Mohsin Saifi) has been blocked dated 31.12.2024. Further it is also communicated that the firm is being suspended w.e.f 31.12.2024. Also, vide visit report dated 05.12.2024 by Delhi State GST Officer communicated that the registered address of the firm was not traceable, despite best efforts. The registered mobile is not in use. The Firm concerned may be considered as **non-existing.**

11.1 GST Verification of the Supplier M/s. Majiran Enterprise (24LQNPK3044G2ZN):-

Letters dated 17.10.2024, 08.11.2024, 28.11.2024 and 16.12.2024 were sent to jurisdictional AC/DC, Division-I, Range-III of Surat Commissionerate of CGST to verify genuineness of the supplier M/s. Majiran Enterprise (24LQNPK3044G2ZN) of the Exporter M/s. Alfa Overseas (IEC-JCJPS6866J). However, no reply in this regard is received in this office from the Jurisdictional GST Authorities.

SUMMONS & STATEMENT

12. Further, in order to record the statement of M/s. Alfa Overseas (IEC-JCJPS6866J) under section 108 of Customs Act, 1962 04 Summonses have been issued vide DIN-20231178NWO000091439C dated 02.11.2023 to appear on 16.11.2023, DIN-20240278NWO000444D05 dated 12.02.2024 to appear on 26.02.2024, DIN-20241078NT000000B3CE dated 21.10.2024 to appear on 05.11.2024, DIN-20241278NT000000B5C4 dated 13.12.2024 to appear on 27.12.2024 **(RUD-VII)** in the name of M/s. Alfa Overseas (IEC-JCJPS6866J) to appear before the office of SIIB(X), 6th floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. However, the summons sent via speed post returned to this office with the remark that the 'Item returned due to insufficient address'. Also, Summonses have been sent on the e-mail address provided by the exporter in their official correspondence with this office. However, the exporter did not turn up for deposing their statement.

13. Further, on receipt of Summons CBIC-DIN- 20240478NW0000999D1C dated 03.04.2024 to appear on 08.04.2024, statement of Shri. Ravindra Krishna Kunder, Authorised representative and G-Card holder of M/s. Raspn Shipping Services Pvt. Ltd. (11/1949) was recorded in the office of Special Investigations and Intelligence Branch (Export) situated at 6th floor, J.N.C.H. Nhava Sheva, Dist. Raigad—400707, on 05.04.2024 **(RUD-VIII)** wherein he interalia stated that: On being asked whether he had been authorized by CB

M/s. RASPN Shipping Services Pvt. Ltd. (CHA No. 11/1949) to give a statement on their behalf, he replied that he is authorized and submitted the authorization letter for reference. He further added that he has been an employee of the firm for the last two years, while the firm itself has been in the business for approximately 12 years. On being asked whether he had filed the Shipping Bill No. 9895900 dated 09.05.2023, he replied that the mentioned Shipping Bill were filed by his staff member, Mr. Phillip Prajapati (Senior Executive), and others on behalf of CB M/s. RASPN Shipping Services Pvt. Ltd. for the export consignment of the exporter M/s. Alfa Overseas (IEC-JCJPS6866J). On being asked if he was aware of the case booked against the exporter M/s. Sri Krishna Textiles for misdeclaration of value, description and quantity, he replied affirmatively that about the total quantity being short and the goods being overvalued and stated that he was present during the examination. On being asked how he came into contact with the exporter M/s. Sri Krishna Textiles, he replied that they came into contact through the freight forwarder, Mr. Rakesh Attawar. On being asked whether he had verified the KYC and GST details of the exporter before filing the shipping bills, he replied affirmatively, stating that they verified the Customer Authorization Letter, Aadhar Card, Bank Account details, IEC copy issued by DGFT, and GST documents through the GST portal and DGFT website, as per CBLR 2018 guidelines. On being asked how much money the exporter had promised to pay for the clearance of goods, he replied that the exporter had promised to pay Rs. 3,000/- per shipment as agency charges, which they are yet to receive. On being asked about the Exporter's existence; he replied that exporter's company is still in existence, however they stopped working in full swing after Hold of this consignment. As a Customs Broker, they filed Shipping Bills as provided by the Exporter as per Invoice & packing List without violation of Export Policy noticed. On being asked if he doubted whether the actual owner/proprietor of the company is someone else and from where they might finance the operations, he replied that he doesn't agree but as a CB, they already stated that they did KYC verification and due diligence properly as per CBLR 2018. On being asked why it should not be considered that you were aware of the mis declaration by the exporter regarding dubious supply chain of Exporter; in reply he stated that as per CBLR, we verified CTH, description and other details related to Customs angle, which were found to be as per declaration. They don't have any idea regarding supply chain or GST act violation angle. On being asked have your CB firm or the exporter been penalized by any Govt agency; in reply he stated that as per his knowledge, neither our CB firm M/s. Raspn Shipping Services nor the Exporter have been penalized by any Govt agency.

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]:
Providedthat the [Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically [on the customs automated system], allow an entry to be presented in any other manner.]
(2) The Exporter of any goods, while presenting a Shipping Bill or bill of Export, shall make and subscribe to a declaration as to the truth of its contents. (3) The Exporter who presents a Shipping Bill or bill of Export under this section shall ensure the following, namely:-
(a) the accuracy and completeness of the information given therein;
(b) the authenticity and validity of any document supporting it; and
(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

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

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

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

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

114AA. Penalty for use of false and incorrect material. -
If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

Section 114AC: Penalty for fraudulent utilisation of input tax credit for claiming refund. -
Where any person has obtained any invoice by fraud, collusion, wilful misstatement or suppression of facts to utilise input tax credit on the basis of such invoice for discharging any duty or tax on goods that are entered for Exportation under claim of refund of such duty or tax, such person shall be

liable for penalty not exceeding five times the refund claimed. For the purposes of this section, the expression "input tax credit" shall have the same meaning as assigned to it in clause (63) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017).

[114AB. Penalty for obtaining instrument by fraud, etc.—Where any person has obtained any instrument by fraud, collusion, willful misstatement or suppression of facts and such instrument has been utilised by such person or any other person for discharging duty, the person to whom the instrument was issued shall be liable for penalty not exceeding the face value of such instrument.

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

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 per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

(3) Not withstanding 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 sub-section (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 .

Customs Brokers Licensing Regulations, 2018:
10. Obligations of Customs Broker.— A Customs Broker shall —
(n) verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information;

Foreign Trade (Development and Regulation) Act, 1992.
Section 11:(1) No Export or import shall be made by any person except in accordance with the Provisions of this Act, the Rules and orders made there under and the foreign trade policy for the time being in force.

Foreign Trade (Regulation) Rules, 1993

Rule 11: On the importation into, or Exportation out of, any customs ports of any goods, whether liable to duty or not, the owner of such goods shall in the

Bill of Entry or the Shipping Bill or any other documents prescribed under the Customs Act, 1962 (52 of 1962), state the value, quality and description of such goods to the best of his knowledge and belief and in case of Exportation of goods, certify that the quality and specification of the goods as stated in those documents, are in accordance with the terms of the Export contract entered into with the buyer or consignee in pursuance of which the goods are being Exported and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or Shipping Bill or any other documents.

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

15.1 M/s. Alfa Overseas (IEC-JCJPS6866J) having its registered office address a t TPDDL Ground Floor, KH No. 132/18, Ishwar Colony, Bawana Road, Bawana, New Delhi, North-West Delhi- 110039had filed Shipping Bill No. 9895900 dated 09.05.2023 through their Customs Broker M/s. Raspn Shipping Services Pvt. Ltd. (License No. 11/1949). The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bill comes to Rs. 19,44,680.00 as against the declared FOB value of Rs. 31,67,217.90 By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 76,815.59, RoSCTL of Rs. 1,66,228.93 and RoDTEp of Rs. 1,229.73 whereas they were eligible for Drawback of Rs. 49,447.44, RoSCTL of Rs. 90,341.28 and RodTEP of Rs. 790.40 respectively. (as tabulated in Table-IV above).

15.2 As can be seen from the Table-IV above, based on the Panchnama dated 30.05.2023, Market Enquiry conducted on 08.07.2023 and DYCC Reports, it appears that the goods declared by the Exporter in the Shipping Bills No. 9895900 dated 09.05.2023 have been mis-declared in terms of their value, description and quantity. During the Market Enquiry it was found that the value of the goods filed under the said Shipping Bill were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The Export incentive such as drawback & RoSCTL are therefore are re-determined with respect to the re-determined FOB as mentioned in the Table-IV above. It is thus cogent and clear that the Exporter M/s. Alfa Overseas (IEC-JCJPS6866J) had (i) mis-declared the impugned goods in terms of their value, quantity and composition, (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, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue Export benefits not legitimately payable to them. The Exporter had declared the FOB value in the Shipping Bills as Rs. 31,67,217.90 whereas the re-determined FOB value after conducting the Panchnama, Market Survey and DYCC Reports was Rs. 19,44,680.00 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 claim in the live Shipping Bills as mentioned in Table-I is not demanded since the goods were not Exported and cleared for Back to Town.

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 re-determined under the residual Rule 6 of CVR (Export) Rules, 2007. This Rule stipulates that subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general Provisions of these Rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of

Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods has been re-determined from Rs. 31,67,217.90 to Rs.19,44,680.00 as per the Panchnama, Market Enquiry and DYCC Reports of the subject goods.

15.11 With respect to the Exporter M/s. Alfa Overseas (IEC-JCJPS6866J), this office sent letters dated 17.10.2024, 08.11.2024, 27.11.2024 and 13.12.2024 for the verification of the genuineness of the Exporter. Reply vide F.No. GSTO/Ward-63/2024-25/05 dated 02.01.2025 from Delhi State GST received in this office stated that the ITC of M/s. Alfa Overseas has been blocked dated 31.12.2024. Further it is also communicated that the firm is being suspended w.e.f 31.12.2024. Also, vide visit report dated 05.12.2024 by Delhi State GST Officer stated that the registered address of the firm was **not traceable**. The registered mobile is not in use. The Firm concerned may be considered as **non-existing.** Also, Summonses to the Exporter have been dispatched to Exporter's address mentioned in the IEC by this office. However, the summonses sent via speed post returned to this office with the remark that the 'Item returned due to insufficient address. Also, Summonses have been sent through the e-mail address provided by the Exporter in their official correspondence with this office. However, the exporter did not turn up for deposing their statement nor provided the details/documents for verification of Supply chain. Also, Jurisdictional GST vide their letter communicated this office that the Exporter is non-existent. Thus, from the above facts, it appears that the Exporter is a fly by night operator/Paper-based firm 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 GST registration was obtained by the Exporter on 22.01.2023 and filed the GSTR-1 and GSTR-3B up to June-2024. The. Also, the ITC of the Exporter is blocked by the GST Authorities and Registration was **suspended** w.e.f 31.12.2024. Hence, it appears that the Exporter is **non-genuine**.Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. and, hence the Exporter M/s. Alfa Overseas (IEC-JCJPS6866J) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

15.12 It further appears that the Exporter M/s. Alfa Overseas (IEC-JCJPS6866J) have rendered themselves liable to penalty in terms of section 114(iii) of the Customs Act, 1962 on account of mis-declaration in value 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, M/s. Alfa Overseas (IEC-JCJPS6866J) also liable for penalty in terms of Section 114 AA of Customs Act, 1962 for this intentional mis-declaration.

15.13 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.

15.14 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 Table-VI. Hence, it appears that the M/s. Alfa Overseas (IEC-JCJPS6866J) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 since the export incentives have been claimed and availed without receipt of the foreign remittance in Shipping Bill filed by the Exporter as mentioned at Table-VI above.

15.15 The Custom Broker M/s. Raspn Shipping Services Pvt. Ltd. (Customs Broker) has failed to fulfill its obligations under Regulation 10(n) of the Customs Brokers Licensing Regulation (CBLR), 2018, which mandates that a Customs Broker verify the authenticity of critical documents such as the Importer Exporter Code (IEC), GSTIN, and the identity and operational status of their clients through reliable, independent sources. In this case, the Customs Broker did not perform adequate verification of M/s. M/s. Alfa Overseas (IEC-JCJPS6866J). Although the Customs Broker claimed to have requested documents from the exporter, such as IEC, GST registration, Aadhar card, PAN card, and a cancelled cheque, no evidence has been provided to substantiate the physical verification of the exporter's Principal Place of Business (PPOB). By failing to conduct thorough and independent verification, the Customs Broker has violated Regulation 10(n) of the CBLR, 2018, and has failed to ensure the authenticity of the exporter, thereby rendering themselves liable for penalties under Sections 114(iii) and 114AA of the Customs Act, 1962. 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. Also, Delhi State GSt informed this office that the Exporter was not traceable at PPOB and the registration of the Exporter is suspended w.e.f. 31.12.2024. So, it appears that the Exporter is non-existent at PPOB. Thus, it appears that exporter was only paper based firm and did present at the declared address during the time of export also. 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. Alfa Overseas (IEC-JCJPS6866J) having its registered office at

TPDDL Ground Floor, KH No. 132/18, Ishwar Colony, Bawana Road, Bawana, New Delhi, North West Delhi- 110039 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. 31,67,217.90 covered under the Shipping Bills Nos. 9895900 dated 09.05.2023 should not be rejected and re-determined to Rs. 19,44,680.00 under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

ii. The drawback of Rs. 76,815.59, Rosctl of Rs. 76,815.59 and RoDTEP of Rs. 1,229.73 claimed in the Shipping Bill No. 9895900 dated 09.05.2023 should not be rejected since the goods were cleared for Provisional Back To Town.

iii. The said impugned Export goods covered under the Shipping Bills No. 9895900 dated 09.05.2023 having total declared FOB value of Rs. 31,67,217.90 which appear to be mis-declared in terms of value, should not be confiscated under the Provisions of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.

iv. Penalty should not be imposed on M/s. Alfa Overseas (IEC-JCJPS6866J) under Section 114(iii) and 114AA of the Customs Act, 1962 for the above violation.

v. Penalty should not be imposed on M/s. Alfa Overseas (IEC-JCJPS6866J) under Section 114AC of the Customs Act, 1962 for the above violation.

vi. The goods pertaining to Shipping Bill Nos. mentioned in Table-VI 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 realizing the Export proceeds i.e on account of non-receipt of the foreign remittance.

vii. The drawback amount of Rs. 1,24,276/- claimed in Shipping Bills mentioned at Table-VI above should not be recovered on account of non-receipt 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.

viii. The Rosctl amount of Rs. 2,47,844/- and Rodtep of Rs. 656/- claimed in Shipping Bills mentioned at 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.

ix. Penalty should not be imposed on M/s. Alfa Overseas (IEC-JCJPS6866J) under Section 114(iii) and 114AA of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bills Nos. mentioned in Table-VI filed by the Exporter.

x. Penalty should not be imposed on M/s. Alfa Overseas (IEC-JCJPS6866J) under Section 114AB of the Customs Act, 1962 since the export incentives have been claimed and availed without receipt of the foreign remittance in Shipping Bills Nos. mentioned in Table-VI filed by the Exporter.

xi. 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 Back To Town, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

17. Further, M/s. Raspn Shipping Services Pvt. Ltd., 504, Plot No-8, Durga Chamber, Veera Desai Road, Andheri (West), Mumbai-400058 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 themunder 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 ex-parte on the basis of evidence available on record without any further reference to them.

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

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

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

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

2 3 . 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.

28/10/25

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

To,

1. M/s. Alfa Overseas (IEC-JCJPS6866J)
   TPDDL Ground Floor, KH No. 132/18, Ishwar Colony,
   Bawana Road, Bawana, New Delhi, North West Delhi- 110039 .

2. M/s. Raspn Shipping Services Pvt. Ltd. (11/1949),
   504, Plot No-8, Durga Chamber, Veera Desai Road,
   Andheri (West), Mumbai-400058.

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 No. 9895900 dated 09.05.2023
RUD-II	Panchanama dated 30.05.2023.
RUD-III	Test Reports from DYCC.
RUD-IV	Copy of Market Enquiry dated on 08.07.2023.
RUD-V	Back To Town NOC dated 23.06.2023.
RUD-VI	Reply from Jurisdictional GST regarding the Exporter genuineness
RUD-VII	Summons dated 02.11.2023, 12.02.2024, 21.10.2024 and 13.12.2024 in the name of M/s. Alfa Overseas (IEC-JCJPS6866J).
RUD-VIII	Copy of statement of Shri. Ravindra Krishna Kunder, Authorised representative and G-Card holder of M/s. Raspn Shipping Services Pvt. Ltd. (11/1949) dated 05.04.2024.

2 3 . 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.

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

To,
Noticees,

1. M/s. Alfa Overseas (IEC-JCJPS6866J)
   TPDDL Ground Floor, KH No. 132/18, Ishwar Colony,
   Bawana Road, Bawana, New Delhi, North West Delhi- 110039 .

2. M/s. Raspn Shipping Services Pvt. Ltd. (11/1949),
   504, Plot No-8, Durga Chamber, Veera Desai Road,
   Andheri (West), Mumbai-400058.

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 No. 9895900 dated 09.05.2023
RUD-II	Panchanama dated 30.05.2023.
RUD-III	Test Reports from DYCC.
RUD-IV	Copy of Market Enquiry dated on 08.07.2023.
RUD-V	Back To Town NOC dated 23.06.2023.
RUD-VI	Reply from Jurisdictional GST regarding the Exporter genuineness
RUD-VII	Summons dated 02.11.2023, 12.02.2024, 21.10.2024 and 13.12.2024 in the name of M/s. Alfa Overseas (IEC-JCJPS6866J).
RUD-VIII	Copy of statement of Shri. Ravindra Krishna Kunder, Authorised representative and G-Card holder of M/s. Raspn Shipping Services Pvt. Ltd. (11/1949) dated 05.04.2024.

CHA No: **AACCR9247FCH005**

RASPN SHIPPING SERVICES PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)
Shipping Bill for Export

Job No.: **0003066** Date: **09/05/2023** S/B No.: **9895900** Date: **09/05/2023** Loading Port: **INNSA1** State of Origin: **DELHI**

Exporter's Name
IEC No. (0) JCJPS6866J PAN:JCJPS6866J
ALFA OVERSEAS
TPDDL GROUND FLOOR KH NO. 132/18 ISBAWANA ROAD, BAWANA NEW DELHI,
NORTH WEST DELHI DELHI 110039
GSTN Type : GSN GSTN No : 07JCJPS6866J1ZK

Consignee's Name
FYS FREIGHT FORWARDERS LTD
4TH FLOOR RICHARD HOUSE CORNER,REMI OLLIER & JUMMA MOSQUE STREET PORT LOUIS, MAURITIUS
MAURITIUS

Port of Loading (INNSA1)	: **Nhava Sheva Sea**	No of Packages	: **27**
Country of Final Dest. (MU)	: **MAURITIUS**	Loose Packets.	:
Port of Final Dest. (MUPLU)	: **PORT LOUIS**	Type of Packages	: **PKG**
Port of Discharge (MUPLU)	: **PORT LOUIS**	Net Weight (KGS)	: **756.000**
Country of Discharge (MU)	: **MAURITIUS**	Gross Weight (KGS)	: **810.000**
Nature of Cargo	: **P**	No. of Containers	:
Rotation No	:		

Marks & No(s). : AS PER INVOICE, WE INTEND TO CLAIM BENEFIT/REWARD UNDER "REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS(RODTEP)/ROSCTL SCHEM"I/WE UNDERTAKE TO ABIDE BY FORIEGN EXCHANGE MANAGEMENT ACT,1999 AS AMENDED FROM TIME TO TOME INCLUDING REALIZATION/REPATRIATION OF FOREIGN EXCHANGE TO FROM INDIA

Forex Bank Acc	: .	RBI Waiver No	:
FOB Value (Rs.)	: **3167217.90**	RODTEP Amount	: **1229.73**
ST / Excise Regn.	:	Drawback Account No	:
Authorised Dealer Code	: **02902XB**	DBK Amount	: **76815.58**
I.F.S. Code	: **UBIN0812145**	F ROSCTL Amount	: **166229.00**

Invoice Details Serial No	: **1**		
Invoice Value	: **39174.00 (Rs. 3167217.90)**	DBK Value (Rs.)	: **76815.58**
FOB Value	: **39174.00 (Rs. 3167218.00)**	Currency of Invoice	: **USD**
Invoice No.	: **AO/03/23-24**	Invoice Date	: **08/05/2023**
Nature of Contract	: **FOB**	Exchange Rate	: **USD 1 = Rs. 80.85**
Contract No.	:	Contract Date	:
Third Party	:		

	Rate	Currency	Amount
Insurance			
Freight			
Discount			
Commission			
Other Deduction			
Packing Charges			

Buyer's Name and Address
ASSURE BIZ PTE.LTD
LAI KIM YIN, CHRISTINA 626 ANG MO KIO AVENUE 4
SINGAPORE 560626

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

SL No	RITC Code / Quantity / Scheme Description / Manufacturer Details / Transit Country	Item Description / Units / Source State	Rate	Per / HAWB	TotalPkg	Units / IGSTPymt	Total Value(FC) / Declared PMV(INR) / Tax Value	FOB Value(INR) / Accepted PMV(INR) / Tax Amount	Scheme Reward / End Use
1	62044490 284 Drawback,and ROSCTL	LADIES FARASHA WITH PANTS . NOS	7.5	Per 1		NOS	2130.00 667.01	172210.00 189431.55	60 YES
				0		LUT	0	0	GNX100
#									
2	62044490 720 Drawback,and ROSCTL	LADIES FARASHA TOPS . NOS	7.45	Per 1		NOS	5364.00 662.57	433679.00 477047.34	60 YES
				0		LUT	0	0	GNX100
#									
3	62044290 3120 Drawback,and ROSCTL	Ladies Kaftan . NOS	7.5	Per 1		NOS	23400.00 667.01	1891890.00 2081079.00	60 YES
				0		LUT	0	0	GNX100
#									
4	62042210 165 Drawback,and ROSCTL	LADIES PANT . NOS	7.5	Per 1		NOS	1237.50 667.01	100052.00 110057.06	60 YES
				0		LUT	0	0	GNX100
#									
5	62044490 810 Drawback,and ROSCTL	LADIES SHORT KAFTAN . NOS	7.25	Per 1		NOS	5872.50 644.78	474792.00 522270.79	60 YES
						LUT	0	0	GNX100
#									

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G-Card
30/05/2023

RASPN SHIPPING SERVICES PVT LTD

INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: **0003066** Date: **09/05/2023** S/B No.: **9895900** Date: **09/05/2023** Loading Port: **INNSA1** State of Origin: **DELHI**

6	64035111	MENS SHOES .						19
	180	NOS	6.5	Per 1	NOS	1170.00	94594.00	YES
	DRAWBACK (DBK)					578.08	104053.95	
#				0	LUT	0	0	GNX100
					Tax Value : 0.00		3167217.00	
					IGST Amt : 0.00		3483939.69	

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	62040302B	0.00	2.50	0.00	28.00	284.000	4305.26
1	2	62040302B	0.00	2.50	0.00	28.00	720.000	10841.98
1	3	62040302B	0.00	2.50	0.00	28.00	3120.000	47297.25
1	4	62040302B	0.00	2.50	0.00	28.00	165.000	2501.30
1	5	62040302B	0.00	2.50	0.00	28.00	810.000	11869.79
1	6	640301B	0.00	0.00	0.00	0.00	180.000	0.00
Drawback Amount(INR)								76815.58

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	62040302B	3.13	28.00	2.28	20.40	284.000	5390.19	3926.40	9316.59
1	2	62040302B	3.13	28.00	2.28	20.40	720.000	13574.17	9887.89	23462.06
1	3	62040302B	3.13	28.00	2.28	20.40	3120.000	59216.16	43135.09	102351.25
1	4	62040302B	3.13	28.00	2.28	20.40	165.000	3131.62	2281.18	5412.80
1	5	62040302B	3.13	28.00	2.28	20.40	810.000	14860.98	10825.25	25686.23
1	6	640301B	0.00	0.00	0.00	0.00	180.000	0.00	0.00	0.00
ROSCTL Amount(INR)								96173.12	70055.81	166228.93

Packages Details

Packages From	Packages To	Kind Package
1	27	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	284 NOS	NILL		0.00	0.00	78 EAST DELHI	07 DELHI	NCPTI
1/2	720 NOS	YES	0.00	0.00	0.00	78 EAST DELHI	07 DELHI	NCPTI
1/3	3120 NOS	NILL		0.00	0.00	78 EAST DELHI	07 DELHI	NCPTI
1/4	165 NOS	NILL		0.00	0.00	78 EAST DELHI	07 DELHI	NCPTI
1/5	810 NOS	YES	0.00	0.00	0.00	78 EAST DELHI	07 DELHI	NCPTI
1/6	180 PRS	YES 1.3%	1229.73	0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI
			1229.73	0.00	0.00			

Supporting Documents Details

Inv No / Document Issuer Party Name / Document Beneficiary Name	Item No	IRN No	DRN No / Document Issuer Party Address / Document Beneficiary Address	Document Type Description	Place of Issue	Issue Date	Expiry Date
1 FYS FREIGHT FORWARDERS LTD ALFA OVERSEAS	1	2023050900031367	AO/03/23-24 4TH FLOOR RICHARD HOUSE CORNER,REMI OLLIER & JUMMA MOSQUE STREET PORT LOUIS, MAURITIUS TPDDL GROUND FLOOR KH NO. 132/18 IS BAWANA ROAD, BAWANA NEW DELHI, NORTH WEST DELHI DELHI	271000 Packing list	India	09/05/2023	
1 FYS FREIGHT FORWARDERS LTD ALFA OVERSEAS	1	2023050900031368	AO/03/23-24 4TH FLOOR RICHARD HOUSE CORNER,REMI OLLIER & JUMMA MOSQUE STREET PORT LOUIS, MAURITIUS TPDDL GROUND FLOOR KH NO. 132/18 IS BAWANA ROAD, BAWANA NEW DELHI, NORTH WEST DELHI DELHI	380000 Commercial invoice	India	09/05/2023	
1 FYS FREIGHT FORWARDERS LTD ALFA OVERSEAS	1	2023050900031369	AO/03/23-24 4TH FLOOR RICHARD HOUSE CORNER,REMI OLLIER & JUMMA MOSQUE STREET PORT LOUIS, MAURITIUS TPDDL GROUND FLOOR KH NO. 132/18 IS BAWANA ROAD, BAWANA NEW DELHI, NORTH WEST DELHI DELHI	934000 Value declaration (GATT Valuation Declaration)	India	09/05/2023	

Statement Details

Inv/Item Sn	Code	Title

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RASPN SHIPPING SERVICES PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)
Shipping Bill for Export

Job No.: **0003066** Date: **09/05/2023** S/B No.: **9895900** Date: **09/05/2023** Loading Port: **INNSA1** State of Origin: **DELHI**

1/2,1/5,	DEC-RS001	I/We ALFA OVERSEAS holder of IEC No JCJPS6866J, 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.
1/6,	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.

Following is the list of document attached

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

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

I/We declare that pariculars given here in true and correct.
I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.
I declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State Levies under any other mechanism and I am eligible for the rebate claimed for. Further, declare that an Internal Complaints Committee(ICC), where applicable , in pursuance of the Sexual Harassment of Women at workplace (Prevention,Prohibition and Redressal) Act,2013 has been constituted.

Signature of Exporter/CHA with Date

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30/05/2023,

COMMERCIAL / TAX INVOICE

SUPPLY MEANT FOR EXPORT UNDER LETTER OF UNDERTAKING / BOND WITHOUT PAYMENT OF INTEGRATED TAX [IGST]

Exporter ALFA OVERSEAS TPDDL GROUND FLOOR KH NO. 132/18 ISHWAR COLONY, BAWANA ROAD, BAWANA NEW DELHI, NORTH WEST DELHI DELHI 110039	Inv No. AO/03/23-24 Date: 08/05/2023 Purchase Order No. : Other Reference (S) ARN:	IEC No. JCJPS6866J PAN : JCJPS6866J GSTIN: 07JCJPS6866J1ZK	
Consignee **FYS FREIGHT FORWARDERS LTD** 4THFLOOR RICHARD HOUSE CORNER REMI OLLIER & JUMMAH MOSQUE STREET BRN NO : C15133346 PORT LOUIS, MAURITIUS	**Buyer if other than consignee** M/S ASSURE BIZ PTE.LTD LAI KIM YIN, CHRISTINA 626 ANG MO KIO AVENUE 4 SINGAPORE 560626		
Port of Discharge PORT LOUIS	Final Destination PORT LOUIS	Country Of Origin India	Country of Final Destination MAURITIUS
Pre-Carriage By Truck	Place of Receipt by pre-ca NHAVA SHEVA	Terms Of Delivery Of Goods : FOB, BY SEA Terms Of Payment: DA 180 DAYS	
Vessel / Flight No.	PORT OF LOADING NHAVA SHEVA		

MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	UNDER LUT	TOTAL AMOUNT INR
AB/MRU	LADIES FARASHA WITH PANTS	62044490	284	7.50	2130.00	172210.50		172210.50
01 TO 27	LADIES FARASHA TOPS	62044490	720	7.45	5364.00	433679.40		433679.40
	LADIES KAFTAN	62044490	3120	7.50	23400.00	1891890.00		1891890.00
	LADIES PANTS	62046990	165	7.50	1237.50	100051.88		100051.88
	LADIES SHORT KAFTAN	62044490	810	7.25	5872.50	474791.63		474791.63
	MENS SHOES	64029990	180	6.50	1170.00	94594.50		94594.50
					39174.00	3167217.90	0.00	3167217.90

Amount Chargeable In Words (In USD): THIRTY NINE THOUSAND ONE HUNDRED SEVENTY FOUR ONLY

PKGS	29
NT WT	756.000
GR WT	810.000

Declaration

We intend to claim rewards under Remission of Duties or Taxes on Export Products (RoDTEP)Scheme

Declaration

We declare that the invoice shoe the actual price of the goods

Description and all the particulars are true and corret

FOR ALFA OVERSEAS

AUTHORISED SIGNATORY

30/05/23

P1

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30/5/2023.

PACKING LIST

Exporter: ALFA OVERSEAS
Consignee: FYS FREIGHT FORWARDERS LTD
MARKA: AB/MRU
INV. NO. AO/03/23-24 DT. 08/05/2023

C/NOS	ITEMS	QTY	UNIT	NT WT	GR WT	MARKA
1	LADIES KAFTAN	240	PCS	28	30	AB/MRU
2	LADIES KAFTAN	240	PCS	28	30	AB/MRU
3	LADIES KAFTAN	240	PCS	28	30	AB/MRU
4	LADIES KAFTAN	240	PCS	28	30	AB/MRU
5	LADIES KAFTAN	240	PCS	28	30	AB/MRU
6	LADIES SHORT KAFTAN	270	PCS	28	30	AB/MRU
7	LADIES SHORT KAFTAN	270	PCS	28	30	AB/MRU
8	LADIES SHORT KAFTAN	270	PCS	28	30	AB/MRU
9	LADIES KAFTAN	240	PCS	28	30	AB/MRU
10	LADIES KAFTAN	240	PCS	28	30	AB/MRU
11	LADIES KAFTAN	240	PCS	28	30	AB/MRU
12	LADIES KAFTAN	240	PCS	28	30	AB/MRU
13	LADIES KAFTAN	240	PCS	28	30	AB/MRU
14	LADIES KAFTAN	240	PCS	28	30	AB/MRU
15	LADIES KAFTAN	240	PCS	28	30	AB/MRU
16	LADIES KAFTAN	240	PCS	28	30	AB/MRU
17	LADIES FARASHA WITH PANTS	142	PCS	28	30	AB/MRU
18	LADIES FARASHA WITH PANTS	142	PCS	28	30	AB/MRU
19	LADIES FARASHA TOPS	240	PCS	28	30	AB/MRU
20	LADIES FARASHA TOPS	240	PCS	28	30	AB/MRU
21	LADIES FARASHA TOPS	240	PCS	28	30	AB/MRU
22	LADIES PANTS	165	PCS	28	30	AB/MRU
23	MENS SHOES	36	PRS	28	30	AB/MRU
24	MENS SHOES	36	PRS	28	30	AB/MRU
25	MENS SHOES	36	PRS	28	30	AB/MRU
26	MENS SHOES	36	PRS	28	30	AB/MRU
27	MENS SHOES	36	PRS	28	30	AB/MRU
27		5279		756	810	

FOR ALFA OVERSEAS

AUTHORISED SIGNATORY

30/05/23

30/05/23

30/05/2023.

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PANCHANAMA dated 30.05.2023 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai – 410206

	Pancha No. 1		Pancha No. 2
Name :	Nilesh Baburao Phapale	Name :	Shivprasad Balasaheb Mahale
Age :	26	Age :	22
Address :	Ahmadnagar,Maharashtra-422602	Address :	Ahmadnagar,Maharashtra-422602
Occupation :	Service	Occupation :	Service
Mobile No. :	8380998665	Mobile No. :	9082483986

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Banmeet Singh, an Intelligence Officer, SIIB(X), JNCH on 30.05.2023 at 11:25 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 covered under Shipping Bill No.9895900 dated 09.05.2023 of exporter M/s. ALFA OVERSEAS (IEC:JCJPS6866J) which were carted inside Shed No. C, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Ravindra K Kunder, G-card holder of CB M/s. Raspn Shipping Services Pvt Ltd (CHA License No:11/1949) having ID Kardex No.113/2021. Then the officer explained to us that the exporter M/s. ALFA OVERSEAS (IEC:JCJPS6866J) having address at TPDDL Ground Floor KH No. 132/18 Ishwar Colony, Bawana Road, Bawana, New Delhi-110039 has filed Shipping Bill No. 9895900 dated 09.05.2023 through their Customs Broker M/s. Raspn Shipping Services Pvt Ltd (CHA License No:11/1949) for export of their consignment.

We were shown the Hold letter No. 92/2022-23 SIIB(X) issued vide F. No. SG/Misc-101/2021-22 SIIB(X), JNCH dated 11.05.2023 signed by Deputy Commissioner of Customs, SIIB(X), JNCH regarding hold of Shipping Bill No. 9895900 dated 09.05.2023 of M/s. ALFA OVERSEAS (IEC:JCJPS6866J) through their authorized Customs Broker M/s. Raspn Shipping Services Pvt Ltd (CHA License No:11/1949). We were also shown copy of above mentioned Shipping Bill, its Invoice and Packing List for the goods to be exported. We have

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G-Card
30/05/2023

put our dated signatures on the above-mentioned documents in token of having seen and understood the same. Further, the above-mentioned officer requested us to bear witness to the examination proceedings to which we both voluntarily agreed.

Thereafter, all of us proceeded to the area/location in Shed No.C where the goods covered under the aforementioned Shipping Bill were placed. On reaching the specified place, 100% examination of the goods covered under Shipping Bill No. 9895900 dated 09.05.2023 was started and a total of 27 packages covered under aforementioned Shipping Bill were found placed at the said location which were opened by the laborers available in the said CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

Details of the goods covered under Shipping Bill No. 9895900 dated 09.05.2023 is tabulated as follows:

Sr. No.	S/B No. & Date	Item Description	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL(in Rs.)	RoDTEP(in Rs.)
1.	9895900/09.05.2023	RMG & Footwear	31,67,218/-	76,815.58/-	1,66,229/-	1,229.73/-

During 100% examination:

1. **The goods were found as per declaration in Shipping Bill No. 9895900 dated 09.05.2023 in respect of description and quantity in package.no. 1-5,10,11,13,15 & 16.**
2. **Following discrepancies were observed as tabulated below:**

Sr.No.	**Declared Package No.**	**Declared item description**	**Declared Qty(in pcs/pairs)**	**Found item description**	**Found Qty(in pcs/pairs)**
1.	6	Ladies Short Kaftan	**270 pcs**	Ladies Short Kaftan	**240 pcs**
2.	7	**Ladies Short Kaftan**	**270 pcs**	**Ladies Kaftan**	**240 pcs**

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30/05/23

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R 30/05/2023

3.	8	Ladies Short Kaftan	**270 pcs**	Ladies Short Kaftan	**240 pcs**
4.	9	**Ladies Kaftan**	240 pcs	**Ladies Short Kaftan**	240 **pcs**
5.	12	**Ladies Kaftan**	**240 pcs**	**Ladies Short Kaftan**	**270 pcs**
6.	14	**Ladies Kaftan**	**240 pcs**	**Ladies Farasha**	**192 pcs**
7.	17	**Ladies Farasha with Pants**	**142 pcs**	**Ladies Short Kaftan**	**270 pcs**
8.	18	**Ladies Farasha with Pants**	**142 pcs**	**Ladies Farasha**	**192 pcs**
9.	19	**Ladies Farasha Tops**	240 pcs	**Ladies Kaftan**	240 pcs
10.	20	**Ladies Farasha Tops**	**240 pcs**	**Ladies Short Kaftan**	**270 pcs**
11.	21	**Ladies Farasha Tops**	**240 pcs**	**Ladies Pants**	**165 pcs**
12.	22	**Ladies Pants**	**165 pcs**	**Ladies Kaftan**	**240 pcs**
13.	23-27	Mens Shoes	**36 pairs in each carton**	Mens Shoes	**32 pairs in each carton**

Thereafter, samples of all the items found during the course of 100% examination in the subject consignment covered under S/B No. 9895900 dated 09.05.2023 were drawn randomly in duplicate 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 seen the drawn samples and sealing of the same in the presence of Shri Ravindra K Kunder, G-card holder of CB M/s. Raspn Shipping Services Pvt Ltd (CHA License No:11/1949).

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All the goods pertaining to the aforesaid Shipping Bill were re-packed in the same packages and kept back inside Shed-C, JWR, CFS in our presence and the same were handed over to Manager, JWR for safe custody.

We have put our dated signature on the aforementioned Shipping Bill, its 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 04 pages ended on the same place and same date i.e. 30.05.2023 at 17:10 hrs. The Panchanama was carried out in our presence 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 the Panchanama and no damage was done to the subject/concerned goods.

Drawn by me, on the 30th day of May, 2023.

30.05.2023

I.O./SIIB(X), JNCH
(Banmeet Singh)

30/05/23
Pancha-I
Milesh, Baburao. Phapale.

30/05/23
Pancha-II
Shivprasad B. Masale

In presence of:

113/2021.
Representative of CB 30/05/2023
(Ravindra K. Kundar)

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

F. No.SG/INV-36/23-24/SIIB(X)/JNCH **Date: .06.2023**

4.06.2023

To,

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

Sub: Testing of samples pertaining to Shipping Bill No.9895900 dated 09.05.2023 of M/s. ALFA OVERSEAS (IEC: JCJPS6866J) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **Shipping Bill No. 9895900 dated 09.05.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9895900 dated 09.05.2023	Ladies Farasha	01
2.		Ladies Kaftan	01
3.		Ladies Short Kaftan	01
4.		Ladies Pants	01
5.		Mens Shoes	01

एम. पोन्नुसामी / M. PONNUSAMY
सहायक रसायन परीक्षक
Assistant Chemical Examiner

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

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

Thanking you.

Yours sincerely,
09/06/23

(Dr.M.D.Chavan)
Deputy Commissioner of Customs
SIIB(X), JNCH

Lab No 405 S 22B (X) dt 13/06/23

S.B.NO: 9895900 |dt| 09/05/2023.

Report.

The sample as received is in the form of woven readymade garment (Ladies pant). It is mainly composed of cotton yarns along with spandex yarns.

wt. of sample as received = 235.51 gm

% cotton = 97.48

% of spandex = balance.

Sealed remnant sample returned.

N. P ——

11/07/23

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

M. Maity
11/07/2023
डॉ. मृत्युंजय माइति
Dr. MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory Nhava Sheva

CE/I

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

F. No.SG/INV-36/23-24/SIIB(X)/JNCH **Date: .06.2023**

To,

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

Sub: Testing of samples pertaining to Shipping Bill No.9895900 dated 09.05.2023 of M/s. ALFA OVERSEAS (IEC: JCJPS6866J) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **Shipping Bill No. 9895900 dated 09.05.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9895900 dated 09.05.2023	Ladies Farasha	01
2.		Ladies Kaftan	01
3.		Ladies Short Kaftan	01
4.		Ladies Pants	01
5.		Mens Shoes	01

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

Thanking you.

Yours sincerely,
09/06/23

(Dr.M.D.Chavan)
Deputy Commissioner of Customs
SIIB(X), JNCH

Lab NO 402 STIB (X) dt 13/06/23

S.B.NO: 9895900, 09/05/2023.

Report: The sample as received is in the form of a ready made textile article (described as Ladie's Farasha) having embroidery on front side, fringes on borders of the fabric (both sides and bottom side). Base fabric (dyed woven) and embroidery is composed of spun yarns of viscose and fringes are composed of polyester filament yarns.

Total weight of the sample = 385.1 gm
GSM of the sample (as received) = ~~104.60~~ 104.06

Sealed remnant sample returned.

05/07/2023
RAMBABU KANAKAPUDI
Chemical Assistant

P S Karmakar
05/7/23
डॉ. पार्थसारथि कर्माकर
Dr. PARTHASARATHI KARMAKAR
रसायन परीक्षक-I
CHEMICAL EXAMINER GR-I
J.N.C.H. Laboratory Nhava Sheva

20

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

F. No.SG/INV-36/23-24/SIIB(X)/JNCH **Date: .06.2023**

To,

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

Sub: Testing of samples pertaining to Shipping Bill No.9895900 dated 09.05.2023 of M/s. ALFA OVERSEAS (IEC: JCJPS6866J) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **Shipping Bill No. 9895900 dated 09.05.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9895900 dated 09.05.2023	Ladies Farasha	01
2.		Ladies Kaftan	01
3.		Ladies Short Kaftan	01
4.		Ladies Pants	01
5.		Mens Shoes	01

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

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

Thanking you.

Yours sincerely,
09/06/23
(Dr.M.D.Chavan)
Deputy Commissioner of Customs
SIIB(X), JNCH

Lab No 403 SIIB (X) dt 13/06/23

B/E No - 9895900 dt - 09-05-2023 Sr. No - 2

Report:- The sample as received is in the form of one side printed woven readymade garment (maxi). It is composed of blended spun yarns of polyester and cotton.

Total wt of sample = 243.2g
Wt of base fabric = 242.1g
Wt of button = Balance

% composition of Base fabric.

Polyester = 80.70%
cotton = balance.

GSM of Base fabric = 102.85

Sealed R/S returned.

Abhayankar 06-07-2023
ABHAYANKAR MAURYA
Chemical Assistant

P.P. Dalal 6/7/23
(P.P. DALAL)
Chemical Examiner Gr-II

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

F. No.SG/INV-36/23-24/SIIB(X)/JNCH

Date: .06.2023

To,

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

Sub: Testing of samples pertaining to Shipping Bill No.9895900 dated 09.05.2023 of M/s. ALFA OVERSEAS (IEC: JCJPS6866J) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **Shipping Bill No. 9895900 dated 09.05.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9895900 dated 09.05.2023	Ladies Farasha	01
2.		Ladies Kaftan	01
3.		Ladies Short Kaftan	01
4.		Ladies Pants	01
5.		Mens Shoes	01

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

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

Thanking you.

Yours sincerely,
09/06/23

(Dr.M.D.Chavan)
Deputy Commissioner of Customs
SIIB(X), JNCH

Lab NO 406 SIIB (X) dt 13/06/23

S/B NO 9895900 Dated 09.05.2023

REPORT:

The sample is in the form of ready-made articles (Men's shoes). It consists of leather, rubber, foam, polyurethane and polyester with accessories.

wt. of the sample as received = 1000.50gm

Top portion of the shoe is made of leather	= 30.00%
Bottom portion of the shoe is made of rubber	= 52.00%
Middle portion (sandwitch between layers) of the shoe is made of foam, Polyester, and polyurethane	= 14.14%
Weight of the lace with accessories	= Balance

sealed remnant sample returned.

N. P— [signature]
06/07/23

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

[signature] 6/7/23
(P. P. DALAL)
CE-II

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

F. No.SG/INV-36/23-24/SIIB(X)/JNCH

Date: .06.2023

13.06.23
CE.II
A.CE (Sh. Sukhrani)

To,

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

Sub: Testing of samples pertaining to Shipping Bill No.9895900 dated 09.05.2023 of M/s. ALFA OVERSEAS (IEC: JCJPS6866J) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **Shipping Bill No. 9895900 dated 09.05.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9895900 dated 09.05.2023	Ladies Farasha	01
2.		Ladies Kaftan	01
3.		Ladies Short Kaftan	01
4.		Ladies Pants	01
5.		Mens Shoes	01

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

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

Thanking you.

Yours sincerely,

MD Chavan 09/06/23

(Dr.M.D.Chavan)
Deputy Commissioner of Customs
SIIB(X), JNCH

Jae

Lab NO 404 SZEB(X) dt 13/06/23

SBNO:- 9895900 dt 09/05/2023

Report: The sample is in the form of readymade garment (half sleeve top) fitted with three plastic button at front. It is made of printed woven fabric wholly composed of cotton.

Total wt of sample = 208.3 gm

GSM = 102.8

Sealed remnant returned

20/06/2023

(SUKHVEER SINGH)
ACE

P.P. Dalal
28/6/23
(P.P. DALAL)
CE-II

Market Enquiry Report of M/s ALFA OVERSEAS (IEC-JCJPS6866J) conducted on 08.07.2023

As approved by the competent authority, the undersigned officer from SIIB(X) along with Shri Ravindra K. Kunder, Authorized representative of Exporter M/s Alfa Overseas, conducted a market survey of goods covered under Shipping Bill No.9895900 dated 09.05.2023 presented for export by M/s Alfa Overseas (IEC-JCJPS6866J). The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bill. Market enquiry was conducted on 08.07.2023 in the 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 Ravindra K. Kunder. Representative samples were shown to the shopkeeper of subject goods and quotation/inquiries were made for wholesale purchase of identical/ similar goods. The shopkeepers 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 officer and Exporter agreed are as follows:

S/B No.	Item Description	**Shop 1** Zunaira Fashion Shop no. 5, 204, Ibrahim Merchant Road, Shri Shantinath Building, Pydhone, Mumbai-400003	**Shop 2** Ebrahim & Sons 133, Ibrahim Merchant Road, Opp Chinese N Grill Hotel, Mumbai-400003	**Shop 3** King's Fashion Shop no. 135/137, Ibrahim Mohammad Merchant Road, Near Minara Masjid, Mumbai-400003	Average wholesale price	PMV (INR)
9895900 dated 09.05.2023	Ladies Farasha	280	285	305	290	667.01
	Ladies Kaftan	370	395	390	385	667.01
	Ladies Pant	405	390	357	384	667.01
	Ladies Short Kaftan	342	328	326	332	644.78
	Mens Shoes	371	374	395	380	578.08

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

RKK 08/07/2023

(Shri Ravindra K. Kunder)
Authorized representative of Exporter M/s. Alfa Overseas (IEC- JCJPS6866J)

08.07.2023

(Banmeet Singh)
IO/SIIB(X)

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

F. No. SG/INV-36/23-24/SIIB(X)/JNCH Date:23.06.2023
DIN: 2023067 8NT000000CF32

To,

The Deputy Commissioner of Customs,
JWR CFS,
Nhava Sheva.

Sub: Provisional Release of the goods of exporter M/s. ALFA OVERSEAS (IEC: JCJPS6866J) covered under S/B No. 9895900 dated 09.05.2023 for BACK TO TOWN -reg.

Kind reference is invited to this office letter vide F.No.SG/Misc-101/2021-22/SIIB(X) JNCH dated **11.05.2023** regarding request for putting consignment on hold of exporter **M/s. ALFA OVERSEAS (IEC: JCJPS6866J)**.

In this regard, it is to inform that the Competent Authority has permitted the **provisional release of the goods for BACK TO TOWN** covered under the above mentioned shipping bill on the following conditions:

a) Execution of Bond of full FOB value,
b) Furnishing of Bank Guarantee with self-renewal clause of Rs. **1,00,000/- (Rs. One Lakh Only).**

Further, you are directed to get your Bond & BG accepted by the DC/JWR(X), before 'Provisional Release' of the subject goods within a period of one Month. Also, the Bond and BG particulars should be entered in the online module at your end itself.

MDChavan 23/06/23

(Dr.M.D.Chavan)
Dy. Commissioner of Customs
SIIB(X), JNCH

Copy to:
a) The Manager, JWR CFS.
b) M/s. ALFA OVERSEAS (IEC: JCJPS6866J), TPDDL Ground Floor KH No. 132/18 Ishwar Colony, Bawana Road, Bawana, New Delhi-110039.

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE & TAXES/GST - WARD-63
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110002.

No. F.GSTO/Ward-63/2024-2025/ 05 **Dated:** 2/1/25

प्राप्त किया / RECEIVED
वि.आ.अ.शा. / SIIB (EXPORT)
10 JAN 2025
जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा
Jawaharlal Nehru Custom House, Nhava Sheva

10/01/25

To

Sh. Itha Ramalingeswara Rao
Asstt. Commissioner of Customs
O/o the Commissioner of Customs, NS-II
Special Investigation and Intelligence Branch (X)
JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707.

Sub: Regarding verification of genuineness of Exporter M/s. Alfa Overseas (GSTN: 07JCJPS6866J1ZK).

Sir,

Please refer to your office letter No. SG/INV-36/2023-24/SIIB(X)JNCH dated 17.10.2024 and its reminder dated 08.11.2024 on the subject cited above.

In this regard, it is inform that the the ITC of M/s Alfa Overseas (Legal Name: Mohsin Saifi) has been blocked dated 31.12.2024 (copy enclosed). Further it also informed that the firm is being suspended w.e.f. 31.12.2024.

Yours faithfully,

Encl: as above.

AVATO (GSTO) Department of Trade & Taxes Ward-63, New Delhi-110002

(VINOD KUMAR)
GSTO WARD-63

FORM GST REG -17

[See Rule 22(1)]

Reference No.: ZA071224201805V

Date: 31/12/2024

To

Registration Number (GSTIN/UIN): 07JCJPS6866J1ZK

mohsin saifi

KH NO.132/18,GROUND FLOOR,Ishwar Colony,Bawana Road,New Delhi,North Delhi,Delhi,110039

Show Cause Notice for Cancellation of Registration

Whereas on the basis of information which has come to my notice, it appears that your registration is liable to be cancelled for the following reasons:

1. Rule 21(a) - Person does not conduct any business from declared place of business/place of business not found
2. Others

Remarks:

LT NO. SG/INV-36/2023-24/SIIB(X)JNCH DT. 27.11.2024 RECD FROM JOINT COMM. OF CUSTOMS, MAHARASTHRA.

You are hereby directed to furnish a reply to the notice within seven working days from the date of service of this notice.

You are hereby directed to appear before the undersigned authority on undefined at undefined .

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits.

Please note that your registration stands suspended with effect from **31/12/2024**.

Kindly refer the supportive document attached for case specific details.

Place: Delhi

Date: 31/12/2024

Vinod Kumar

Sales Tax Officer Class II / AVATO

Ward 63

Signature Not Verified

Digitally signed by VINOD KUMAR
Date: 2024.12.31
10:46:32 IST

Blocked Credit ledger

GST

Lega

Peric

Date	Reference No.	Block/ Unblock	Amount of blocked/unblocked credit				Blocked/Unblocked by	
			Integrated Tax(₹)	Central Tax(₹)	State/UT tax(₹)	CESS(₹)		
31-12-2024	BL0712240000450	Blocked	554.00	749.00	749.00	0.00	Shri/Mr/MsVinod Kumar,Sales Tax Officer Class II / AVATO,DL063, Admn. State	AS PER L RECD FR

Form GST REG-30
(See rule 25)

Form for Field Visit Report
Centre Jurisdiction (Ward/Circle/Zone)

Name of the officer: Amit Malik GSTI Ward(63)
Date of Submission of Report: 05/12/2024.
Name of the taxable person: Mr. Mohsin Saifi, M/s. Alfa Overseas, GF, Kh.No. 132/18, Ishwar Colony Bawana Road, Delhi-110039.
GSTIN/UIN: 07JCPS6866J1ZK
Task Assigned by: Sh. Vinod Kumar, GSTO.
Date and Time of Assignment of task: 05/12/2024.

Sr.No.	Particular	Input
1.	Date of Visit	05/12/2024.
2.	Time of Visit	12:00 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/No~~ NO
5.	Particulars of the person available at thetime of visit	
(i)	Name	NON TRACEABLE
(ii)	Father's Name	
(iii)	Residential Address NON	FUNCTIONAL
(iv)	Mobile Number	
(v)	Designation/Status	
(vi)	Relationship with taxable person	
6.	Functioning status of the business	~~Yes/No~~ NO
7.	Details of Premises	
	Open Space Are (in sq m) (approx.)	
	Covered Space Area (in sq m) (approx..)	
	Floor on which business premises located	
8.	Documents verified	~~Yes/No~~ NO
9.	Upload photograph of the place with the person who is present at the place where site verification is conducted	
10.	Comments: The registered address of the firm concerned was not traceable, despite best efforts. The registered mobile is not in use. The firm concerned may be considered as non-existing.	

Place: Delhi
Date: 05/12/2024.

Signature
Name of the Officer: Amit Malik
Designation: GSTI Ward 63.
Jurisdiction

CBIC-DIN-20231178NW000091439C

SUMMONS

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

To,

The Proprietor, M/s Alfa Overseas

TPDDL Ground Floor, Kh-132/18, Isbawana Road, Bawana, Delhi-110039

WHEREAS, I, **Kapil** am making inquiry in connection with **export vide SB no-9895900/09.05.2023** under the Customs Act, 1962.

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

1. Purchase GST Tax Invoice(from actual manufacturer only), GSTR2A/2B of exporter and domestic supplier related to these consignments etc.

2. e-way bills of these shipping bills, last 03 years bank statement of PFMS drawback bank account other relevant documents.

3. ITR filed etc.

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person on **2023-11-16** at **12:30:PM** at the office of **C-604, SIIB(X), JNCH**

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

Given under my hand and seal of office to-day the **02** day of **November, 2023** at **JNCH**

Name : **Kapil**

Signature : 02/11/23

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

NHAVA SHEVA

EM 2348004??

DIN User Dashboard
Generate DIN
Logout

CBIC-DIN-20240278NW0000444D05

SUMMONS

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

To,

The Proprietor M/s Alfa overseas

TPDDL Ground Floor, Kh-132/18, Isbawana Road, bawana, delhi-110039

WHEREAS, I, **Kapil** am making inquiry in connection with **provisional release vide SB no-9895900/09.05.23** under the Customs Act, 1962.

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

1. **e-way bills, GSTR2A of the said consignments**
2. **GST purchase Tax invoice**
3. **ITR, bank statement of the drawback receiving PFMS bank account of company etc**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person on **2024-02-26** at **01:30:PM** at the office of **C-604, SIIB(X) , JNCH**

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

Given under my hand and seal of office to-day the **12** day of **February, 2024** at **JNCH**

Name : **Kapil**

Signature : 12/2/24

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

O/C

Em- 172738573 IN
dt 12/2/24

OK

File No- SG/INV-36/23-24/SIIB(X)/JNCH CBIC-DIN-20241078NT000000B3CE

SUMMONS

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

To,

Proprietor/Director/Partner of M/s. Alfa Overseas (IEC: JCJPS6866J)

Ground Floor, KH No. 132/18, Ishwar Colony, Bawana Road, New Delhi, North Delhi-110039

EM 737267111IN
21/10/24

WHEREAS, I, **Milan** am making inquiry in connection with **the Shipping Bill Nos. 9892002 and 9895900 both dated 09.05.2023 filed by M/s. Alfa Overseas**
under the Customs Act, 1962.

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

1. **GSTR-1 and GSTR 2A, E-way Bill, Identity Card**
2. **GST Purchase Tax Invoice, Bank Statement and ITR**
3. **Company Address Proof and any other relevant documents related to export done against the IEC JCJPS6866J**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☑ **in person** / or ☐ **by an authorised agent** on **2024-11-05** at **11:30:AM** at the office of **C-604, SIIB(X), JNCH**

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

Given under my hand and seal of office to-day the **21** day of **October, 2024** at **JNCH**

Name : **Milan**

Signature : 21/10/24

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

SIIB / NHAVA SHEVA

SUMMONS

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

To,

EM082320785IN
16/12/24

EM082320318IN
16/12/24

Proprietor/Director/Partner of Exporter M/s. Alfa Overseas (IEC-JCJPS6866J)

Mohsin Saifi S/o Mohd. Sabbir, C-17/5, Okhla Vihar, Jamia Nagar, New friends colony, south Delhi, Delhi- 110025.

TPDDL Ground floor KH No. 132/18 Ishwar Colony, Bawana Road Bawana, New Delhi- 110039.

WHEREAS, I, **Milan** am making inquiry in connection with **Shipping Bills No. 9895900 dated 09.05.2023 filed by M/s. Alfa Overseas (IEC-JCJPS6866J)** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. **GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card**
2. **GST Purchase Tax Invoice, Bank Statement, E way bill and ITR**
3. **Company address proof and any other relevant documents related to export done against IEC JCJPS6866J**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☑ **in person** / or ☐ **by an authorised agent** on **2024-12-27** at **11:30:AM** at the office of **C-604, SIIB(X), JNCH**

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

Given under my hand and seal of office to-day the **13** day of **December, 2024** at **JNCH**

Name : **Milan**

Signature : 13/12/2024

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office

Statement of Shri Ravindra Krishna Kunder, Aged 54 Years, G Card holder, Kardex No. 113/2021 of CB M/s RASPN Shipping Services Pvt. Ltd., CHA No. (11/1949) having office at Plot No. 504, 5th Floor, Durga Chambers Premises, Co-op. Society Ltd., 8A, Veera Desai Road, Veera Desai Industrial Estate, Andheri West, Mumbai-400058 recorded under section 108 of the Custom Act, 1962 in the office of Special Investigations and Intelligence Branch (Export) situated at 6th floor, J.N.C.H. Nhava Sheva, Dist Raigad-400707 on 05.04.2024.

In pursuance of Summons dated 03.04.2024 issued under seal and signature of Shri Kapil, Appraiser of Customs, SIIB(X) received on whatsapp also, I, Ravindra Krishna Kunder voluntarily present myself for recording my statement under section 108 of the Customs Act, 1962. I have been explained the provisions of section 108 of the Customs Act, 1962, that giving false evidence under the said section of the said act is an offence punishable under section 193 of the Indian Penal Code, 1860, that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962. I am giving my true and voluntary statement as follows.

My name is Ravindra Krishna Kunder (DOB 14.05.1967) aged 54 years. My Kardex No. is 113/2021. My residential address is GL/3/19/11, Ekta Property Housing Society, Second Floor, Sector-6, Ghansoli, Navi Mumbai-400701. I am having personal Mobile No. 9867578510. I am holding my Aadhar Card No. 470530003545, PAN Card No. AAQPK2524B and submitting the copy of the same with my signature as proof of my identity. I am a Graduate in B.com. I can read, understand and write in Marathi, English and Hindi but as my handwriting is not so good, I am requesting the officer to type my statement on computer as per my say. I am married and I am staying at above mentioned address with my wife, two daughters. I have a Saving Bank Account in Bharat Bank, Bhandup village road branch having Account No.45264.

Q1. Have you been authorized by CB RASPN Shipping Services Pvt. Ltd. (11/1949) to give statement on behalf of them?

Ans. Yes, I am authorised by CB M/s. RASPN Shipping Services Pvt. Ltd. (11/1949) to give statement on their behalf. I am hereby submitting authorization letter to you for ready reference.

Q2. For how many years you and your firm M/s. RASPN Shipping Services Pvt. Ltd. in CHA Business?

Rkh 05/04/2024

Ans. I am an employee of this CHA firm from last two years. My CB is in this business for around last 12 years.

Q3. Have you filed the Shipping Bill No. 9895900 dated 09.05.2023?

Ans. Yes, my staff Member Phillin Prajapati, Senior Executive & others have filed above mentioned Shipping Bills on the behalf of CB M/s. RASPN Shipping Services Pvt. Ltd. for the export consignment of exporter M/s Alfa Overseas.

Q 4. Are you aware about the case booked against exporter M/s Alfa Overseas for said shipping bills for misdeclaration of value, description and quantity?

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

Q5. How did you came in contact of the exporter M/s Alfa Overseas?

Ans. We have come in contact with the exporter through freight forwarder Mr Rakesh Attawar.

Q6. Do you have the KYC of the exporter M/s Alfa Overseas?

Ans. Yes Sir, we verified KYC of the Customer before filing shipping bill through Union Bank bank account details, Aadhar card, authorization letter, Lease deed dated 16.01.2023, GST copy & IEC copy issued by DGFT. We also verified these documents from GST portal & DGFT online website as per CBLR 2018 & submitting their signed copy.

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

Ans. The exporter had promised to pay Rs 3000/- for each shipments agency charges, which we are yet to receive.

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

Ans. Sir, Company is in existent, however they have stopped working in full swing after hold of these consignment. As customs broker, we filed shipping bills as provided by exporter as per invoice & packing list without violation of export policy noticed.

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

Ans. I don't agree but as a Customs Broker, we already stated that we did KYC verification and due diligence properly as per CBLR2018.

05/04/2024

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

Ans. As per CBLR, we verified CTH, description and other details related to Customs angle, which were found to be as per declaration. We don't have any idea regarding supply chain or GST act violation angle.

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

Ans As per my knowledge, neither our CB firm M/s Raspn Shipping Services nor the Exporter have been penalized by any Govt agency.

Q 12. Do you have anything more to say?

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

The above statement of mine running into 03 pages has been recorded as my true, correct and voluntary statement without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400 707 as per my say and request and I certify that it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I, therefore, affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add.

Rkh 05/04/2024

(Ravindra Krishna Kunder)
G-card of CB M/s Raspn Shipping services

Before me

5/4/24

SIO/SIIB(X)
(KAPIL)

Typed by me

Paramveer 5/4/24

IO/SIIB(X)