

 सत्यमेव जयते	भारतसरकार/ Government of India वित्तमंत्रालय / Ministry of Finance आयुक्त सीमाशुल्क एन.एस.-II कार्यालय Office of Commissioner of Customs NS-II Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra - 400 707	
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F.No: CUS/ASS/MISC/259/2025-CEAC

Date: 24.11.2025

F. No: SG/INV-187/2023-24/SIIB(X)/JNCH

DIN: 20251178NT000000F54F

SCN No.: 1375/2025-26|ADC|CEAC|NS-II|CAC|JNCH

SHOW CAUSE NOTICE ISSUED UNDER SECTION 124 OF THE CUSTOMS ACT, 1962

M/s Hozti Impex (IEC No. BTCPN0674R) having its registered office address at Ground Floor, SHOP NO 12, Yamuna Apartment, SECTOR 17, Sector 17, Kamothe, Navi Mumbai, Raigad, Maharashtra, 410209 (hereinafter referred to as the "exporter") had filed shipping bills no. 4535669 and 4535932 all dated 10.10.2023 (hereinafter referred to as "Shipping Bill") (**RUD-I**) through their Customs Broker M/s Service Bureau Logistics LLP (License No. 11/2045) for export of "Readymade Garments" under Export Promotion Scheme Code 60 (Drawback & RoSCTL) and under LUT. The details of the same are tabulated as under:-

TABLE-I

Sr. No	SB No. & Date	Description	Declared FOB (in Rs.)	Claimed DBK (in Rs.)	ROSCTL Claimed (in Rs.)	IGST
1	4535669 dated 10.10.2023	RMG (Ladies dress (farasga) made of polyester)	23,46,537.6/-	68,049.59/-	1,11,461/-	LUT
2	4535932 dated 10.10.2023	RMG (Ladies dress (farasga) made of polyester)	27,37,627.2/-	79,391.19/-	1,30,037/-	LUT
Total			50,84,164.8/-	147440.78/-	2,41,498/-	

2. On the basis of specific intelligence, regarding export of suspicious consignment of M/s Hozti Impex (IEC No. BTCPN0674R) covered under Shipping bills No. 4535669 and 4535932 all dated 10.10.2023, the subject goods were kept on hold vide Hold No. 187/2022-23-SIIB(X) dated 17.10.2023 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 over-valued and mis-declared to avail illegitimate drawback and other export incentives.

3. Consequently, the subject goods pertaining to the above Shipping Bill were then examined under Panchanama dated 20.10.2023(**RUD-II**) in the presence of two independent Panchas, representatives of Customs broker. During the 100% examination, the subject goods were found as declared in the Shipping Bill, its corresponding invoice and Packing list w.r.t. declared quantity. Representative Sealed Samples (RSS) of the readymade garments from the shipping bill were randomly drawn for the purpose of testing and further investigation.

4. The representative sealed samples of the readymade garments pertaining to the shipping bills were forwarded to DYCC, JNCH for testing. Since the goods covered under both the shipping bill no. 4535669 and 4535932 both dated 10.10.2023 were identical, only 01 sample was forwarded to DYCC for testing. The

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DYCC, JNCH forwarded the test report to SIIB(X), JNCH (**RUD-III**). The details of the DYCC report inter-alia, are given below: -

TABLE-II

Shipping Bill No.	Item Description	Lab No.	Report
4535669 and 4535932 dated 10.10.2023	RMG (Ladies dress (farasga) made of polyester)	967/SIIB(X) dated 21.11.2023	The sample as received is in the form of printed woven textile article. It is wholly composed of polyester filament yarn. Wt. of sample = 187.0 gm Sealed remnant returned.

4.1 The DYCC test report confirmed that the goods were as per their declared description and composition.

5. To ascertain prevailing market value of the goods, the market enquiry of the goods for which value of the goods appeared to be on higher side covered under the subject shipping bills was required to be conducted, therefore this office had requested to the exporter to represent them during the said market enquiry. Hence the market enquiry was conducted on 03.11.2023 along with the authorised representative of the exporter (**RUD-IV**). On the basis of Market Enquiry report dated 03.11.2023, it is observed that the goods have been mis-declared in terms of valuation. The re-determined FOB value of the goods covered under the Shipping Bills no. 4535669 and 4535932 both dated 10.10.2023 would be as below:

TABLE- III

S r. N o.	SB & Date	Item Description	Declared (in Rs.)			Re-determined (in Rs.)		
			FOB	DBK	ROS CTL	Re-determined FOB Value= Declared FOB* (re-determined PMV/Declared PMV)	DBK	ROSCTL
1.	4535669 dated 10.10.2023	RMG (Ladies dress (farasga) made of polyester)	23,46,537.6/-	68,049.59/-	1,11,461/-	10,94,213/-	31,732/-	51,975/-
2.	4535932 dated 10.10.2023	RMG (Ladies dress (farasga) made of polyester)	27,37,627.2/-	79,391.19/-	1,30,037/-	12,76,582/-	37,021/-	60,638/-
TOTAL			50,84,164.8/-	147440.78/-	2,41,498/-	23,70,795/-	68,753/-	1,12,613/-

5.1 In view of above, the total re-determined FOB value of the goods covered under the above shipping bills no. 4535669 and 4535932 both dated 10.10.2023 and corresponding export incentives would be as below:

Table-IV

Total Declared FOB value (in Rs.)	Total Re-Determined FOB value (in Rs.)	Total declared Export Benefits (in Rs.)	Total re-determined Export Benefits (in Rs.)	Difference (in Rs.)
50,84,164.8/-	23,70,795/-	3,88,938.78/-	1,81,366/-	2,07,572.78/-

5.2 As can be seen from the table above, based on the market enquiry conducted on 03.11.2023, it appears that the items declared by the exporter in the Shipping Bill No. 4535669 and 4535932 both dated 10.10.2023 have been mis-declared in terms of their value. The value of the goods have been re-determined based on the

market survey report dated 03.11.2023. The export incentive such as Drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the table above. Hence the declared value i.e. Rs. 50,84,164.8/- 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.

6. Re-determination of Valuation

6.1 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.

6.2 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.

6.3 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.

6.4 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). 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 03.11.2023.

7. It can thus be seen that the goods are mis-declared in terms of their value to avail undue export incentive and thereby the goods covered under shipping bills no. 4535669 and 4535932 both dated 10.10.2023 are liable for confiscation under the provisions of Section 113(i), 113(ia), 113(ja) of the Customs Act, 1962.

8. Further, an alert was inserted against the exporter to withhold the export incentives of M/s Hozti Impex (IEC No. BTCPN0674R) until the investigation concludes.

9. The exporter vide their letter dated 06.11.2023 has requested for provisional 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 on execution of Bond equivalent to FOB value of the subject goods and on submission of appropriate Bank Guarantee of amount of Rs.1,00,000 /- (Rs. One Lakh only).

10. To ascertain the verification of genuineness of the exporter, a letter dated 06.11.2023 was also sent to jurisdictional DC/CGST, Commissionerate to verify genuineness of the exporter M/s Hozti Impex (GSTIN.- 27BTCPN0674F1ZQ). No reply has been received by this office till date. However, the GSTIN status of the exporter was ascertained from the GST portal and it was seen that the GST registration of the exporter has been cancelled suo moto from 01.10.2023 (**RUD-V**), i.e., before the filing of the shipping bills no. 4535669 and 4535932 both dated 10.10.2023.

11. During the course of investigation, summons dated 25.11.2024, 16.12.2024, 03.01.2025 & 13.01.2025(**RUD-VI**) were issued to the proprietor of M/s Hozti Impex to record their statement under section 108 of the Customs Act, 1962. However, the exporter has not presented them for deposing their statement.

12. During the course of investigation, statement of Shri Machindra Khandu Ithape, G-card holder of M/s Service Bureau Logistics LLP has been recorded on 03.01.2025 under section 108 of the Customs Act, 1962(**RUD-VII**), wherein he inter-alia stated that;

- a) he joined M/s Service Bureau Logistics LLP as Customs Clerk and he handles filing process of a shipping bill including conducting the KYC properly, checking all the requisite documents like invoice, packing list and making sure that the check list of the shipping bill is correct;
- b) that their firm is responsible for checking the correctness of details filed in a shipping bill and they take final approval of the exporter before filing of the shipping bill;
- c) on being asked about the overvaluation of the goods in the above said shipping bill for claiming illegitimate export incentives, he stated that they prepare documents based on invoices provided by the exporter and prepared the documents accordingly in the instant case;
- d) he claimed that to check the authenticity of their client, one staff from their office goes to the registered premises of the client;
- e) that their firm has not been in contact with the exporter after this consignment;

- f) that they check the KYC details of their client to verify the genuineness of the client and they don't take any measures to verify the genuineness of the suppliers of their client;
- g) on being asked that the GST Registration of the exporter had been cancelled on 01.10.2023, i.e., even before the filing of the shipping bills no. 4535669 & 4535932 dated 10.10.2023 as per the GST Portal, he stated that they weren't aware of the above.
- h) On being asked about the summons to the exporter sent his registered address being returned, he stated that they haven't been in contact with the exporter after the subject consignment.
- i) Further, he stated that to the best of his knowledge, his firm has diligently performed their duties as mandated in the regulation 10(d) of the CBLR, 2018.

13. From the above, it appears that, the exporter has attempted to illegally claimed Drawback and RoSCTL by exporting goods at inflated price on the basis of invoices. The re-determined FOB value of the said goods covered under the above mentioned Shipping Bill comes to Rs. 23,70,795/- as against the declared FOB value of Rs. 50,84,164.8/-. By inflating the FOB value and mis-declaring the goods, the exporter was attempting to claim Drawback of Rs. 1,47,440.78/- and RoSCTL of Rs. 2,41,498/- whereas they were eligible for Drawback of Rs. 68,753/-, and RoSCTL of Rs. 1,12,613/- respectively.

14. Further, on perusal of the past export data in respect of the subject exporter in 1.5 EDI system, wherein no shipping bill has been found except current shipping bills.

15. RELEVANT PROVISIONS OF LAW APPLICABLE IN THIS CASE:-

(i) Section 2(30) of the Customs Act, 1962: Market price in relation to any goods means the wholesale price of the goods in the ordinary course of trade in India.

(ii) Section 50 of the Customs Act, 1962: Entry of goods for exportation. –

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

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

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

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

- (a) the accuracy and completeness of the information given therein;
- (b) the authenticity and validity of any document supporting it; and
- (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

(iii) SECTION 113(i) of the Customs Act, 1962: 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;

(iv) Section 113(ia) of the Customs Act, 1962: 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;

(v) Section 113(ja) of the Customs Act, 1962: 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;

(vi) Section 114(iii) of the Customs Act, 1962: 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;

(vii) Section 114AA of the Customs Act, 1962: 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 documents which is false or incorrect in any material particular, in the transaction of any business for the purpose of this Act, shall be liable to a penalty not exceeding five times of the value of goods.

(viii) Section 114AC: Penalty for fraudulent utilization 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 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 on goods that are entered for exportation under claim of the 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 (120 of 2017).

(ix) Rule 11 of the Foreign Trade (Regulations), 1993: Stipulates that on exportation out of any customs port of any goods, whether liable to duty or not, the owner of the such goods shall in the S/bill or any other documents prescribed under the Customs Act, 1962, state the value, quantity and description of such goods to the best of his knowledge and belief and certify that the quality and specifications 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 truthful declaration of such statement at the foot of such Shipping bill or any other documents.

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

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

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

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

- (1) "the value of the export goods shall be based on the transaction value of goods of like kind and quality exported at or about the same time to other buyers in the

same destination country of importation or in its absence another destination country of importation adjusted in accordance with the provisions of sub-rule (2).

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

- (i) Difference in the dates of exportation,
- (ii) Difference in commercial levels and quantity levels,
- (iii) Difference in composition, quality and design between the goods to be assessed and the goods with which they are being compared,
- (iv) Difference in domestic freight and insurance charges depending on the place of exportation”.

(C) RULE 5. Computed value method. – “If the value cannot be determined under Rule 4, it shall be based on a computed value, which shall include the following: -

- (a) cost of production, manufacture or processing of export goods;
- (b) charges, if any, for the design or brand;
- (c) an amount towards profit”.

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

(E) RULE 7. Declaration by the exporter. – “The exporter shall furnish a declaration relating to the value of export goods in the manner specified in this behalf”.

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

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

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

(xi) Customs Brokers Licensing Regulations, 2018:

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

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

16. M/s Hozti Impex (IEC No. BTCPN0674R) having its registered office address at Ground Floor, SHOP NO 12, Yamuna Apartment, SECTOR 17, Sector 17, Kamothe, Navi Mumbai, Raigad, Maharashtra, 410209 had filed shipping bills nos. 4535669 and 4535932 all dated 10.10.2023 through their Customs Broker M/s Service Bureau Logistics LLP for export of Readymade Garments under Export Promotion Scheme Code 19 (Drawback & RoSCTL). The re-determined FOB value of the said goods covered under the above mentioned Shipping Bill comes to Rs. 23,70,795/- as against the declared FOB value of Rs. 50,84,164.8/-. By inflating

the FOB value and mis-declaring the goods, the exporter was attempting to claim Drawback of Rs. 1, 47,440.78/- and RoSCTL of Rs. 2,41,498/- whereas they were eligible for Drawback of Rs. 68,753/-, and RoSCTL of Rs. 1,12,613/- respectively.

17. As can be seen from the Table-III above, based on the market enquiry conducted on 03.11.2023, it appears that the goods declared by the exporter in the shipping bills nos. 4535669 and 4535932 all dated 10.10.2023 have been mis-declared in terms of their value. During the market enquiry it was found that the value of the items filed under the said Shipping Bills were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The export incentive such as drawback & RoSCTL are therefore are re-determined with respect to the re-determined FOB as mentioned in the table-III above. It can thus be seen that the goods are mis-declared to avail undue export incentive and thereby rendering the goods liable for confiscation under section 113 (i), 113(ia) and 113 (ja) of the Customs Act, 1962.

18. The Exporter has violated the provisions of Rule 11 of the Foreign Trade (Regulations), 1993 in as much, as they did not make a correct declaration of value of goods in the Shipping Bill filed by them to the Customs authorities.

19. As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue export benefits not legitimately payable to them. The exporter had declared the FOB value in the shipping bill as Rs. 50,84,164.8/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 23,70,795/- only and hence higher Drawback & RoSCTL and other export incentives were claimed. Thus, it appeared that the said goods were attempted to be exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as exporter had furnished wrong declaration to the Custom Authorities. Hence, the goods are liable for confiscation under section 113 of the Customs Act, 1962.

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

20.1 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.

20.2 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 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.

20.3 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 could not be

determined as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

20.4 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 as Rs. 23,70,795/- as per the market enquiry conducted of the subject goods.

21. As the goods were attempted to be exported by mis-declaration in terms of value 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 clear for Back to Town on furnishing of Bond for full value of the goods with Bank Guarantee of appropriate amount.

22. It is cogent and clear that the exporter M/s Hozti Impex (IEC No. BTCPN0674R) had mis-declared the impugned goods in terms of their value and attempted to defraud the Government by claiming undue higher amount of Drawback and other export benefits 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.

23. With respect to the Exporter M/s Hozti Impex (IEC No. BTCPN0674R), SIIB(X) sent a letter dated 16.11.2023 to jurisdictional DC/CGST, Commissionerate to verify genuineness of the exporter M/s Hozti Impex (IEC No. BTCPN0674R). No reply has been received by this office. However, the GSTIN status of the exporter was ascertained from the GST portal and it was seen that the GST registration of the exporter has been **cancelled suo moto from 01.10.2023** i.e., before the filing of the current shipping bills. Also, 04 Summonses dated 25.11.2024, 16.12.2024, 03.01.2025 and 13.01.2025 to the Exporter have been dispatched to Exporter's address mentioned in the IEC. However, the summonses sent via speed post returned to this office with the remark that the 'Item returned address moved'. 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 depositing their statement. Hence, the exporter appears to be non-genuine. Also, the Exporter M/s Hozti Impex (IEC No. BTCPN0674R) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value of the impugned goods in case of live Shipping Bill. From the above facts, it is clear that the Exporter is a fly by night operator and was established only to Export inferior goods to claim higher export incentives. Therefore, it appears that the Exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them.

24. The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with mala fide intent to avail undue/excess export benefits in form of Drawback, Rosctl and other export benefits. Therefore, the Exporter also liable for penalty u/s 114AA of Customs Act, 1962 for this intentional mis-declaration.

25. Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. since the FOB value of the said goods which were provisionally exported have been re-determined and also export incentives are re-determined, the IGST payable/the refund or ITC available to the exporter also gets re-determined. Further, the supplier is non-existent and non-genuine. The ITC/IGST claimed is in question since there is no supply chain existing. Hence, the Exporter M/s Hozti Impex (IEC No. BTCPN0674R) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

26. The Custom Broker M/s. Service Bureau Logistics LLP. (License No. 11/2045) failed to ascertain the veracity and genuineness of the Exporter firm M/s Hozti Impex (IEC No. BTCPN0674R). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, though the CB stated that, they have taken copies of the IEC and GST registration from the Exporter and started filing Shipping Bills on their behalf. The CB has not presented any evidence of verifying the genuineness of the exporter during the investigation. The CB in his statement stated that exporters were verbally guided to submit the necessary documents via email and indicate whether they intended to claim export benefits. Based on the documents, a checklist was created, sent to the exporter for approval, and then the Shipping Bill was filed on ICEGATE after the exporter's confirmation. But no proof in this regard is submitted by the CB. Though, the CB stated that they conducted verification of address of the Exporter, no evidence has been produced in support of their claim. The CB has to verify the antecedents of the Exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. The CB in their voluntary statement has submitted that they had verified the address of the Exporter, but had furnished only photographs of the place. No evidence has been put forth by the CB to corroborate their claim of actually verifying the principal place of business of the Exporter. The role of the CB in this fraudulent export of a non-existing and non-genuine firm is not ruled out. Had the CB confirmed the veracity and genuineness of the Exporter through their own independent and reliable sources, he could have easily known that the Exporter and their supply chain is dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

27. Further, the past export data in respect of M/s Hozti Impex (IEC No. BTCPN0674R) was retrieved from the ICES 1.5 System wherein it was found that no shipping bill has been filed by the exporter except current shipping bills.

28. Now, therefore M/s Hozti Impex (IEC No. BTCPN0674R), having address Ground Floor, SHOP NO 12, Yamuna Apartment, Sector 17, Kamothe, Navi Mumbai, Raigad, Maharashtra, 410209 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:**

- i. The declared value of impugned export goods covered under the shipping bills nos. 4535669 and 4535932 all dated 10.10.2023 is Rs. 50,84,164.8/- should not be rejected under Rule 8 and should not be re-determined same as Rs. 23,70,795/- under Rule 6 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.
- ii. The said impugned export goods covered under the shipping bills nos. 4535669 and 4535932 all dated 10.10.2023 having total declared

FOB value of Rs. 50,84,164.8/- appear to be mis-declared in terms of value should not be confiscated under the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

- iii.** The claimed drawback of Rs. 1,47,440.78/- and RoSCTL amount of Rs. 2,41,498/- covered under shipping bills no. 4535669 and 4535932 all dated 10.10.2023 should not be rejected on account of release of goods for back to town.
- iv.** Penalty should not be imposed upon the exporter M/s Hozti Impex (IEC No. BTCPN0674R) under Sections 114(iii) and 114AA for omission on the part of the Exporter which have rendered the export goods liable for confiscation under Section 113(i), 113(ia) & 113(ja) of the Customs Act, 1962 of the Customs Act, 1962.
- v.** Penalty should not be imposed upon the exporter M/s Hozti Impex (IEC No. BTCPN0674R) under Sections 114AB, on account for obtaining instrument by fraud which have rendered the export goods liable for confiscation under the aforesaid provisions of the Customs Act, 1962.
- vi.** Penalty should not be imposed upon the exporter M/s Hozti Impex (IEC No. BTCPN0674R) under Sections 114AC for fraudulent utilization of Input Tax Credit for claiming refund which have rendered the export goods liable for confiscation under the aforesaid provisions of the Customs Act, 1962.
- vii.** The bond should not be enforced and Cash security in form of Bank Guarantee of amount Rs. 1,00,000/- at the time of provisional release of the goods for Back to Town on provisional basis, should not be appropriated against export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

29. Further, M/s Service Bureau Logistics LLP addressed at 16, Samaj Kalyan Apartments, Vikaspuri, West Delhi-110018 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 upon them under Section 114(iii) and 114AA of the Customs Act, 1962 in violation of regulation 10(n) of CBLR, 2018.

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

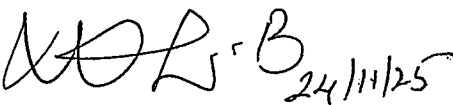
31. In case the notice is eligible to avail the facility of settlement of the case as per the Chapter XIVA of the Customs Act, 1962, and interested in the same, he may apply to the Settlement Commission as per prescribed procedure and also inform the same to the Adjudicating Authority

32. 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.

33. 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.

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

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


(RAGHU KIRAN B.)

ADDITIONAL COMMISSIONER OF CUSTOMS
CEAC/NS-II, JNCH

To,

- 1. **M/s Hozti Impex (IEC No. BTCPN0674R)**
2nd Floor, 215 Plot No. 51/57, Noble Dontad Street Khadak,
Chinchbunder, Mumbai-400009.
- 2. **M/s Service Bureau Logistics LLP (License No. 11/2045),**
16, Samaj Kalyan Aparments,
Vikaspuri, West Delhi-110018

- Copy to:
- 1.The Dy. Commissioner of Customs, CRAC(X), JNCH, Nhava Sheva.
 - 2.The Dy. Commissioner of Customs, IRMC, JNCH, Nhava Sheva.
 - 3. The Dy. Commissioner of Customs, SIIB (X), JNCH, Nhava Sheva.
 - 4.The Dy. Commissioner of Customs, CAC, NS-II, JNCH, Nhava Sheva.
 - 5. The Superintendent of Customs, EDI/JNCH
 - 6. The Dy. Commissioner of GST Belapur,Division I.
 - 7.The Notice Board.
 - 8.Office Copy.

Annexure – A

Sr. No.	List of Relied Upon Documents
RUD-I	Copy Shipping bills No. 4535669 and 4535932 all dated 10.10.2023
RUD-II	Panchanama dated 20.10.2023
RUD-III	TEST REPORT
RUD-IV	Copy of market enquiry report dated 03.11.2023
RUD-V	GST registration of the exporter cancelled suo moto as per GST Portal
RUD-VI	Copy of Summons dated 25.11.2024, 16.12.2024, 03.01.2025 & 13.01.2025 issued to the exporter.
RUD-VII	Copy of statement of Shri Machindra Khandu Ithape, G-card holder of M/s Service Bureau Logistics LLP recorded on 03.01.2025 under section 108 of the Customs Act, 1962.

that may be taken in respect of the impugned goods and/or the persons/company mentioned in the notice, under the provisions of the Customs Act, 1962 and/or any other law for the time being in force.

26. 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,

1. M/s Hozti Impex (IEC No. BTCPN0674R)

2nd Floor, 215 Plot No. 51/57, Noble Dontad Street Khadak,
Chinchbunder, Mumbai-400009.

2. M/s Service Bureau Logistics LLP (License No. 11/2045),

16, Samaj Kalyan Aparments,
Vikaspuri, West Delhi-110018

Copy to:

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

Annexure – A

Sr. No.	List of Relied Upon Documents
RUD-I	Copy Shipping bills No. 4535669 and 4535932 all dated 10.10.2023
RUD-II	Panchanama dated 20.10.2023
RUD-III	TEST REPORT
RUD-IV	Copy of market enquiry report dated 03.11.2023
RUD-V	GST registration of the exporter cancelled suo moto as per GST Portal
RUD-VI	Copy of Summons summons dated 25.11.2024, 16.12.2024, 03.01.2025 & 13.01.2025 issued to the exporter.
RUD-VII	Copy of statement of Shri Machindra Khandu Ithape, G-card holder of M/s Service Bureau Logistics LLP recorded on 03.01.2025 under section 108 of the Customs Act, 1962.

Shipping Bill for Export

Job No.: 0000387 Date: 10/10/2023 S/B No.: 4535932 Date: 10/10/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Exporter's Name

IEC No. (0) BTCPN0674F PAN: BTCPN0674F
HOZTI IMPEX
GROUND FLOOR, SHOP NO. 12, YAMUNA APARTMENT SECTOR 17
KAMOTHE, NAVI
MUMBAI RAIGAD MAHARASHTRA 410209
GSTN Type: GSN GSTN No: 27BTCPN0674F1ZQ

Consignee's Name

ALMARKAZ ALAWAL GENERAL TRADING LLC
Office No. 606-372, Bayan Business Center,
Dubai Investment Park First, Dubai UAE
UNITED ARAB EMIRATESPort of Loading (INNSA1) : Nhava Sheva Sea
Country of Final Dest. (AE) : UNITED ARAB EMIRATES
Port of Final Dest. (AEJEA) : JEBEL ALI
Port of Discharge (AEJEA) : JEBEL ALI
Country of Discharge (AE) : UNITED ARAB EMIRATES
Nature of Cargo : P
Rotation No :
Marks & No(s) :No of Packages : 16
Loose Packets :
Type of Packages : CTN
Net Weight (KGS) : 800.000
Gross Weight (KGS) : 832.000
No. of Containers : 0

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

Forex Bank Acc :
FOB Value (Rs.) : 2737627.20
ST / Excise Regn. :
Authorised Dealer Code : 0201043
I.F.S. Code :RBI Waiver No :
RODTEP Amount :
Drawback Account No :
DBK Amount : 79391.19
F ROSCTL Amount : 130037.00Invoice Details Serial No : 1
Invoice Value : 33264.00 (Rs. 2737627.20)
FOB Value : 33264.00 (Rs. 2737627.20)
Invoice No. : HI/101/23-24
Nature of Contract : FOB
Contract No. :
Third Party :DBK Value (Rs.) : 79391.19
Currency of Invoice : USD
Invoice Date : 10/10/2023
Exchange Rate : USD 1 = Rs. 82.30
Contract Date :Insurance
Freight
Discount
Commission
Other Deduction
Packing ChargesRate Currency Amount Buyer's Name and Address
BLUE UNICORN TRADING FZCO
308 0161 308 0161, OFFICE BUILDING
DUBAI INVESTMENT PARK
PO BOX NO.55000, DUBAI
Nature of Payment : DA
Period of Payment : 180 Days

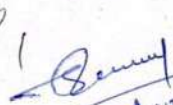
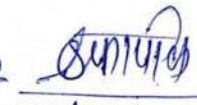
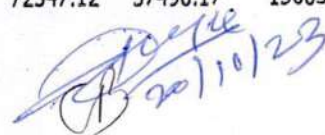
SL No	RTIC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description							
	Manufacturer Details							
	Transit Country	Source State	HAWB	TotalPkg	IGSTPymt	Tax Value	Tax Amount	End Use
1	62044290	LADIES DRESS (FARASHA) MADE OFF POLYESTER						60
	4032	PCS 8.25		Per 1	PCS	33264.00	2737627.20	YES
	Drawback, and ROSCTL					746.87	3011389.92	
#			0	LUT		0	0.00	GNX100
						Tax Value : 0.00	2737627.20	
						IGST Amt : 0.00	3011389.92	

Drawback Details

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	62040303B	0.00	2.90	0.00	32.00	4032.000	79391.19

ROSCtl Details

INV No	Item No	ROSCtl SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCtl Quantity	State Leavy	Central Leavy	ROSCtl Amount(Rs)
1	1	62040303B	2.65	23.30	2.10	18.50	4032.000	72547.12	57490.17	130037.29

P1 
20/10/23P2 
20/10/23
20/10/23

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

Page# 2 to 2
 Print on 10/10/2023 18:26:21

Job No.: 0000387 Date: 10/10/2023 S/B No.: 4535932 Date: 10/10/2023

Shipping Bill for Export
 Loading Port: INNSA1 State of Origin: MAHARASHTRA

Packages Details

Packages From	Packages To	Kind Package
68	83	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	4032 NOS	NILL		0.00	0.00	491 RAIGAD	27 MAHARASHTRA	NCPTI	
			0.00	0.00	0.00				

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name			Document Issuer Party Address				
Document Beneficiary Name			Document Beneficiary Address				
1	1	2023101000115686	HI/101/23-24	934000 Value declaration (GATT Valuation Declaration)	United Arab Emirates	10/10/2023	
ALMARKAZ ALAWAL GENERAL TRADING LLC			Office No. 606-372, Bayan Business Center, Dubai Investment Park First, Dubai UAE				
HOZTI IMPEX			GROUND FLOOR,SHOP NO.12,YAMUNA APARTMENT SECTOR 17 KAMOTHE,NAVI MUMBAI RAIGAD MAHARASHTRA				
1	1	2023101000115687	HI/101/23-24	271000 Packing list	United Arab Emirates	10/10/2023	
ALMARKAZ ALAWAL GENERAL TRADING LLC			Office No. 606-372, Bayan Business Center, Dubai Investment Park First, Dubai UAE				
HOZTI IMPEX			GROUND FLOOR,SHOP NO.12,YAMUNA APARTMENT SECTOR 17 KAMOTHE,NAVI MUMBAI RAIGAD MAHARASHTRA				
1	1	2023101000115688	HI/101/23-24	380000 Commercial Invoice	United Arab Emirates	10/10/2023	
ALMARKAZ ALAWAL GENERAL TRADING LLC			Office No. 606-372, Bayan Business Center, Dubai Investment Park First, Dubai UAE				
HOZTI IMPEX			GROUND FLOOR,SHOP NO.12,YAMUNA APARTMENT SECTOR 17 KAMOTHE,NAVI MUMBAI RAIGAD MAHARASHTRA				

Statement Details

Inv/Item Sn	Code	Title
1/1,	DEC-RS001	I/We HOZTI IMPEX holder of IEC No BTCPN0674F, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

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

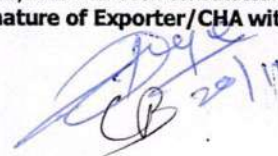
I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.

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

Signature of Exporter/CHA with Date

P1 
 20/10/23

P2 
 20/10/23


 20/10/23

COMMERCIAL / TAX INVOICE

SUPPLY MEANT FOR EXPORT UNDER LETTER OF UNDERTAKING / BOND WITHOUT PAYMENT OF INTEGRATED TAX (IGST)

Exporter HOZTI IMPEX GROUND FLOOR, SHOP NO.12,YAMUNA APARTMENT SECTORE 17,KAMOTHE,NAVI MUMBAI RAIGAD MAHARSHTRA 410209	Inv No. HI/101/23-24 Date: 10.10.2023	IEC No. BTCN0674F PAN : BTCN0674F GSTIN: 27BTCN0674F1ZQ
Purchase Order No. :		
Other Reference (S) ARN:		

Consignee ALMARKAZ ALAWAL GENERAL TRADING LLC, Office No. 606-372, Bayan Business Center, Dubai Investment Park First, Dubai Investment Park First, Dubai UAE almarkazalawalttlc@gmail.com Mobile No.+971 52 436 5067	Buyer if other than consignee BLUE UNICORN TRADING FZCO 308 0161 308 0161,OFFICE BUILDING DUBAI INVESTMENT PARK,PO Box 55000 DUBAI,UNITED ARAB EMIRATES
---	---

Port of Discharge JEBEL ALI	Final Destination JEBEL ALI	Country Of Origin India	Country of Final Destination U.A.E
Pre-Carriage By Truck	Place of Receipt by pre-carrier NHAVA SHEVA	Terms Of Delivery Of Goods : C&F; BY SEA	
Vessel / Flight No.	PORT OF LOADING NHAVA SHEVA	Terms Of Payment: DA 180 DAYS	

MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	UNDE R LUT	TOTAL AMOUNT INR
A.T 68 TO 83	LADIES DRESS (FARASHA) MADE OFF POLYESTER	62044290	4032	8.25	33264.00	2737627.20	0.00	2737627.20
					33264.00	2737627.20	0.00	2737627.20

Amount Chargeable In Words (In USD):THIRTY THREE THOUSAND TWO HUNDRED SIXTY FOUR ONLY..

PKGS 16
NT WT 800.000
GR WT 832.000

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 HOZTI IMPEX
Shoeb
Proprietor

P1 *[Signature]*
20/10/23

P2 *[Signature]*
20/10/23

[Signature]
20/10/23

DETAILED PACKING LIST			
ANNEXURE TO HI/101/2023-24			
C/NOS	ITEMS	QTY	MARKA
68	LADIES DRESS (FARASHA) MADE OFF POLYESTER	252	A.T
69	LADIES DRESS (FARASHA) MADE OFF POLYESTER	252	A.T
70	LADIES DRESS (FARASHA) MADE OFF POLYESTER	252	A.T
71	LADIES DRESS (FARASHA) MADE OFF POLYESTER	252	A.T
72	LADIES DRESS (FARASHA) MADE OFF POLYESTER	252	A.T
73	LADIES DRESS (FARASHA) MADE OFF POLYESTER	252	A.T
74	LADIES DRESS (FARASHA) MADE OFF POLYESTER	252	A.T
75	LADIES DRESS (FARASHA) MADE OFF POLYESTER	252	A.T
76	LADIES DRESS (FARASHA) MADE OFF POLYESTER	252	A.T
77	LADIES DRESS (FARASHA) MADE OFF POLYESTER	252	A.T
78	LADIES DRESS (FARASHA) MADE OFF POLYESTER	252	A.T
79	LADIES DRESS (FARASHA) MADE OFF POLYESTER	252	A.T
80	LADIES DRESS (FARASHA) MADE OFF POLYESTER	252	A.T
81	LADIES DRESS (FARASHA) MADE OFF POLYESTER	252	A.T
82	LADIES DRESS (FARASHA) MADE OFF POLYESTER	252	A.T
83	LADIES DRESS (FARASHA) MADE OFF POLYESTER	252	A.T
16		4032	
GR WT	832.000		
NT WT	800.000		
PKGS	16		

For MOZTI IMPEX
Shoeb
Proprietor

P1 Quesy
20110113

P2 सुनिश्चित .
20/10/23

~~File~~
CB 20/10/23

Shipping Bill for Export

Job No.: 0000388 Date: 10/10/2023 S/B No.: 4535669 Date: 10/10/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Exporter's Name

IEC No. (0) BTCPN0674F PAN: BTCPN0674F
HOZTI IMPEX
GROUND FLOOR, SHOP NO. 12, YAMUNA APARTMENT SECTOR 17
KAMOTHE, NAVI
MUMBAI RAIGAD MAHARASHTRA 410209
GSTN Type: GSN GSTN No: 27BTCPN0674F1ZQ

Consignee's Name

MADINAT AL RAHMA GARMENTS TRADING L.L.C
OFFICE NO. 43 - 44 BARDUBAI AL FAHIDI
DUBAI, U.A.E
UNITED ARAB EMIRATES

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

No of Packages : 14
Loose Packets :
Type of Packages : CTN
Net Weight (KGS) : 700.000
Gross Weight (KGS) : 728.000
No. of Containers : 0

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

Forex Bank Acc :
FOB Value (Rs.) : 2346537.60
ST / Excise Regn. :
Authorised Dealer Code : 0201043
I.F.S. Code :

RBI Waiver No :
RODTEP Amount :
Drawback Account No :
DBK Amount : 68049.59
F ROSCTL Amount : 111461.00

Invoice Details Serial No

Invoice Value : 28512.00 (Rs. 2346537.60)
FOB Value : 28512.00 (Rs. 2346537.60)
Invoice No. : HI/102/23-24
Nature of Contract : FOB
Contract No. :
Third Party :

DBK Value (Rs.) : 68049.59
Currency of Invoice : USD
Invoice Date : 10/10/2023
Exchange Rate : USD 1 = Rs. 82.30
Contract Date :

Insurance
Freight
Discount
Commission
Other Deduction
Packing Charges

Rate Currency Amount Buyer's Name and Address

BLUE UNICORN TRADING FZCO
308 0161 308 0161, OFFICE BUILDING
DUBAI INVESTMENT PARK
PO BOX NO. 55000, DUBAI
Nature of Payment : DA
Period of Payment : 180 Days

SL No	RITC Code Quantity Scheme Description Manufacturer Details Transit Country	Item Description Units	Rate	Per	Units	Total Value(FC) Declared PMV(INR)	FOB Value(INR) Accepted PMV(INR)	Scheme Reward
	Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use	
1	62044290 3456 Drawback, and ROSCTL	LADIES DRESS (FARASHA) MADE OFF POLYESTER PCS 8.25	Per 1	PCS	28512.00 746.87	2346537.60 2581191.36	60 YES	
#			0	LUT	0	0.00	GNX100	
					Tax Value : 0.00 IGST Amt : 0.00	2346537.60 2581191.36		

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	62040303B	0.00	2.90	0.00	32.00	3456.000	68049.59

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	62040303B	2.65	23.30	2.10	18.50	3456.000	62183.25	49277.29	111460.54

R1 *[Signature]*
20/10/23

P2 *[Signature]*
20/10/23

[Signature]
20/10/23

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

Page# 2 to 2
 Print on 10/10/2023 17:46:06

Job No.: 0000388 Date: 10/10/2023 S/B No.: 4535669 Date: 10/10/2023

Shipping Bill for Export
 Loading Port: INNSA1 State of Origin: MAHARASHTRA

Packages Details

Packages From	Packages To	Kind Package
84	97	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	3456 NOS	NILL	0.00	0.00	0.00	491 RAIGAD	27 MAHARASHTRA	NCPTI	

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name			Document Issuer Party Address				
Document Beneficiary Name			Document Beneficiary Address				
1	1	2023101000116413	HI/102/23-24	934000 Value declaration (GATT Valuation Declaration)	United Arab Emirates	10/10/2023	
MADINAT AL RAHMA GARMENTS TRADING L.L.C HOZTI IMPEX			OFFICE NO. 43 - 44 BARDUBAI AL FAHIDI DUBAI, U.A.E				
			GROUND FLOOR,SHOP NO.12,YAMUNA APARTMENT SECTOR 17 KAMOTHE,NAVI MUMBAI RAIGAD MAHARASHTRA				
1	1	2023101000116414	HI/102/23-24	271000 Packing list	United Arab Emirates	10/10/2023	
MADINAT AL RAHMA GARMENTS TRADING L.L.C HOZTI IMPEX			OFFICE NO. 43 - 44 BARDUBAI AL FAHIDI DUBAI, U.A.E				
			GROUND FLOOR,SHOP NO.12,YAMUNA APARTMENT SECTOR 17 KAMOTHE,NAVI MUMBAI RAIGAD MAHARASHTRA				
1	1	2023101000116412	HI/102/23-24	380000 Commercial Invoice	United Arab Emirates	10/10/2023	
MADINAT AL RAHMA GARMENTS TRADING L.L.C HOZTI IMPEX			OFFICE NO. 43 - 44 BARDUBAI AL FAHIDI DUBAI, U.A.E				
			GROUND FLOOR,SHOP NO.12,YAMUNA APARTMENT SECTOR 17 KAMOTHE,NAVI MUMBAI RAIGAD MAHARASHTRA				

Statement Details

Inv/Item Sn	Code	Title
1/1,	DEC-RS001	I/We HOZTI IMPEX holder of IEC No BTCPN0674F, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

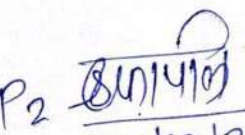
I/We declare that particulars given here in true and correct.

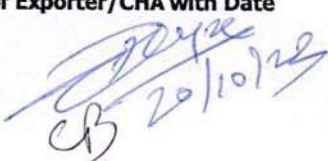
I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.

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

Signature of Exporter/CHA with Date

P1 
 20/10/23

P2 
 20/10/23


 20/10/23

COMMERCIAL / TAX INVOICE

SUPPLY MEANT FOR EXPORT UNDER LETTER OF UNDERTAKING / BOND WITHOUT PAYMENT OF INTEGRATED TAX (IGST)

Exporter HOZTI IMPEX GROUND FLOOR, SHOP NO.12,YAMUNA APARTMENT SECTORE 17,KAMOTHE,NAVI MUMBAI RAIGAD MAHARSHTRA 410209		Inv No: H1/102/23-24 Date: 10.10.2023	IEC No. BTCPN0674F PAN: BTCPN0674F GSTIN: 27BTCPN0674F1ZQ
Consignee MADINAT AL RAHMA GARMENTS TRADING LLC OFFICE NO 43-44 BUR DUBAI AL FAHIDI DUBAI U.A.E. Info@amship.ae 971 56 500 4423		Purchase Order No.: Other Reference (S) ARN:	
Port of Discharge JEBEL ALI		Country Of Origin India	
Final Destination JEBEL ALI		Country of Final Destination U.A.E	
Pre-Carriage By Truck		Place of Receipt by pre-carrier NHAVA SHEVA	
Vessel / Flight No. PORT OF LOADING NHAVA SHEVA		Terms Of Delivery Of Goods : C&F, BY SEA Terms Of Payment : DA 180 DAYS	

MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	UNDE R LUT	TOTAL AMOUNT INR
A.T 84 TO 97	LADIES DRESS (FARASHA) MADE OFF POLYESTER	62044290	3456	8.25	28512.00	2346537.60	0.00	2346537.60
					28512.00	2346537.60	0.00	2346537.60

Amount Chargeable In Words (In USD):TWENTY EIGHT THOUSAND FIVE HUNDRED TWELVE ONLY..

PKGS 14
NT WT 700.000
GR WT 728.000

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 HOZTI IMPEX
Shoes
Proprietor

P1 Benny
20/10/23

P2. Anil
20/10/23

20/10/23

DETAILED PACKING LIST			
ANNEXURE TO HI /102/2023-24			
C/NOS	ITEMS	QTY	MARKA
84	LADIES DRESS (FARASHA) MADE OFF POLYESTER	252	A.T
85	LADIES DRESS (FARASHA) MADE OFF POLYESTER	252	A.T
86	LADIES DRESS (FARASHA) MADE OFF POLYESTER	252	A.T
87	LADIES DRESS (FARASHA) MADE OFF POLYESTER	252	A.T
88	LADIES DRESS (FARASHA) MADE OFF POLYESTER	252	A.T
89	LADIES DRESS (FARASHA) MADE OFF POLYESTER	252	A.T
90	LADIES DRESS (FARASHA) MADE OFF POLYESTER	252	A.T
91	LADIES DRESS (FARASHA) MADE OFF POLYESTER	252	A.T
92	LADIES DRESS (FARASHA) MADE OFF POLYESTER	252	A.T
93	LADIES DRESS (FARASHA) MADE OFF POLYESTER	252	A.T
94	LADIES DRESS (FARASHA) MADE OFF POLYESTER	252	A.T
95	LADIES DRESS (FARASHA) MADE OFF POLYESTER	252	A.T
96	LADIES DRESS (FARASHA) MADE OFF POLYESTER	252	A.T
97	LADIES DRESS (FARASHA) MADE OFF POLYESTER	180	A.T
14		3456	
GR WT	728.000	For MOZTI IMPEX <i>Shoeb</i> Proprietor	
NT WT	700.000		
PKGS	14		

P1 Quincy
20/10/23

Q2 Sin 14101
20/10/23

~~244~~
CB 2/10/22

PANCHANAMA dated 20.10.2023 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai - 410206

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

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Paramveer Singh Nain, an Intelligence Officer, SIIB(X), JNCH on 20.10.2023 at 04:30 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-400210 to witness the examination of goods of exporter M/s. Hozti Impex (IEC:BTCN0674F) covered under 02 Shipping Bills No. 4535669 & 4535932 both dated 10.10.2023, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Machindra Khandu Ithape, G-card holder of CB M/s. Service Bureau Logistics LLP (CHA License No: 11/2045) having ID Pass No.G/Mumb1/20235798. Then the officer explained to us that the exporter M/s. Hozti Impex (IEC:BTCN0674F) having address at Ground Floor, Shop No.12, Yamuna Appartment, Sector 17, Kamothe Navi Mumbai, Raigad, Maharashtra-410209 has filed 02 Shipping Bills No. 4535669 & 4535932 both dated 10.10.2023 through their Customs Broker M/s. Service Bureau Logistics LLP (CHA License No: 11/2045) for export of their consignment.

We were shown the Hold letter No. 187/2022-23/SIIB(X) signed by Assistant Commissioner of Customs, SIIB(X), JNCH regarding hold of 02 Shipping Bills having No. 4535669 & 4535932 both dated 10.10.2023 filed by M/s. Hozti Impex (IEC:BTCN0674F), through their authorized Customs Broker CB M/s. Service Bureau Logistics LLP (CHA License No: 11/2045). Further we were shown the above-mentioned Shipping Bills, respective Export Invoice & Packing List of the goods attempted to be exported.

P1 Bunay
20/10/23

P2 Bunay
20/10/23

Daye
CB 20/10

Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 02 Shipping Bills No. 4535669 & 4535932 both dated 10.10.2023 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the location D-8 in Shed No. G where the goods covered under the aforementioned Shipping Bills No. 4535669 & 4535932 both dated 10.10.2023 were placed. On reaching the specified place, a total of 30 packages (14 packages of S/B No. 4535669 dtd 10.10.2023 & 16 packages of S/B No. 4535932 dated 10.10.2023) found placed at the said location. The goods were found to be packed in white polypropylene bags. There after each of these packages were opened by the laborers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

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

Sr. No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	RODT EP
1.	S/B No. 4535669 dtd 10.10.2023	RMG	23,46,537.6	68,049/-	1,11,461	NIL
2.	S/B No. 4535932 dtd 10.10.2023	RMG	27,37,627	79,391/-	1,30,037	NIL

During 100% examination, goods covered under Shipping Bills No. 4535669 & 4535932 both dated 10.10.2023 were found as declared in terms of quantity and declared description as per checklist, invoice and packing list.

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the said consignment in our presence. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having witnessed the samples drawl process and sealing of the same in the presence of Shri Machindra Khandu Ithape, G-card holder of M/s. Service Bureau Logistics LLP (CHA License No: 11/2045) having ID Pass No.G/Mumb1/20235798.

P1 *[Signature]*
20/10/23

P2 *[Signature]*
20/10/23

[Signature]
20/10

All the goods pertaining to M/s. Hozti Impex (IEC:BTCN0674F) covered under 02 Shipping Bills No. 4535669 & 4535932 both dated 10.10.2023 were re-packed in the same packages and kept back inside Shed-G at location D-08, JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping Bills No. 4535669 & 4535932 both dated 10.10.2023 filed by exporter M/s. Hozti Impex (IEC:BTCN0674F), their respective Export Invoice and Packing List, and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 03 pages ended on the same place and same date i.e. 20.10.2023 at 1915 hrs. The Panchanama was carried out in our presence as per our say and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 20th day of October 2023.

Paramveer
20/10/23
I.O./SIIB(X), JNCH
(Paramveer Singh Nain)

In presence of:

Shivprasad
20/10/23

Pancha-I

Shivprasad B. Mahale

20/10/23
20/10
(Representative of CB)

Nillesh B. Phapare
20/10/23

Nillesh B. Phapare
Pancha-II



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

F. No.SG/MISC-200/2023-24 SIIB(X) JNCH

Date: .11.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 4535932 dated 10.10.2023 by M/s. Hozti Impex (IE Code: BTCPN0674F) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3718689 dated 05.09.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	4535932 dated 10.10.2023	Ladies Dress (Farasha) Made of Polyester	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No- 967/SIEB (X)

DB. 06/11/23

SIB NO: 4535 932/10.10.2023

Report:- The sample as received is in the form of printed woven textile article. It is wholly composed of polyester filament yarn.

Total wt of sample = 187.09gm

Sealed remnant returned.

HPS
21/11/23
हरिपाल सिंह
HARI PAL SINGH
सहायक रसायन परीक्षक
Assistant Chemical Examiner

~~SCM~~
21/11/23 CF-2
DR. T. C. TANWAR
Chemical Examiner Gr.-I

Market Enquiry Report of M/s. Hozti Impex (IEC: BTCN0674F) conducted on 03.11.2023.

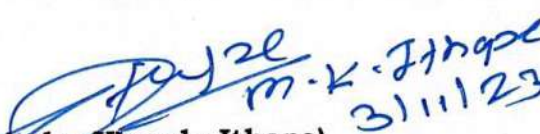
As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Machindra Khandu Ithape, authorized representative of exporter, conducted market survey of goods covered under Shipping Bills No. 4535669 & 4535932 both dated 10.10.2023 presented for export by M/s. Hozti Impex.

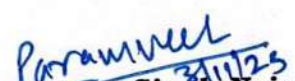
The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bills. Market enquiry was conducted on 03.11.2023 in wholesale market near Masjid Bunder, Mumbai.

To ascertain the fair market value of the goods, we visited the different Wholesale Shops near Masjid Bunder, Mumbai. The sample were opened in presence of authorized representative of exporter Shri Machindra Khandu Ithape. Representative samples were shown to the shopkeeper of subject goods and quotation / inquiries were made for wholesale purchase of identical/ similar goods. The shopkeeper refused to have identical goods i.e. of same brand but offered similar goods on the basis of quality, composition, size and design of the goods. The wholesale rates for the said samples as quoted verbally by shopkeepers for which both officers and Exporter's authorized representative agreed are as follows:

S/B No.	Item Description	Shop 1 M/s. SAA Dresses, Nakhuda Street, Opp Beg Mohammed Baug, Mumbai-03	Shop 2 M/s. Memon Matching Centre, Narayan Dhuru Street, Nakhuda Mohalla, Mumbai-03	Shop 3 M/s. B K Designer Collection, Narayan Dhuru Street, Nakhuda Mohalla Mumbai-03	Average wholesale price	Re- determined FOB Value= Declared FOB * (Re- determined PMV/Declared PMV)
4535669 dtd. 10.10.23	Ladies dress (Farasha) made of Polyester	350	340	355	348	1276582
4535932 dtd 10.10.23	Ladies dress (Farasha) made of Polyester	350	340	355	348	1094213

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


(Machindra Khandu Ithape)
Authorized representative of exporter


(Paramveer Singh Nain)
IO/SIIB(X)

Goods and Services Tax

Government of India, States and Union Territories

REGISTER LOGIN

Home > Search Taxpayer > Search by GSTIN/UIN

Search Taxpayer • indicates mandatory fields

GSTIN/UIN of the Taxpayer*

Enter GSTIN/UIN of the Taxpayer

SEARCH

Search Result based on GSTIN/UIN : 27BTCPN0674F1ZQ

Legal Name of Business SHOEB AKHTAR SHABBIR NAIK	Trade Name HOZTI IMPEX	Effective Date of registration 18/08/2023
Constitution of Business Proprietorship	GSTIN / UIN Status Cancelled suo-moto (Effective from 01/10/2023)	Taxpayer Type ⓘ Regular
Administrative Office (JURISDICTION - STATE) State - Maharashtra Zone - RAIGAD Division - RAIGAD_SOUTH Charge - KHARGHAR_701	Other Office (JURISDICTION - CENTER) State - CBIC Zone - MUMBAI Commissionerate - RAIGARH Division - DIVISION V Range - RANGE-V	Principal Place of Business FROUND FLOOR, SHOP NO 12, Yamuna Apartment, SECTOR 17, Sector 17, Kamothe, Navi Mumbai, Raigad, Maharashtra, 410209
Whether Aadhaar Authenticated? Yes (On 09/10/2023)	Whether e-KYC Verified? Yes (On 09/10/2023)	Additional Trade Name View

Nature Of Core Business Activity ^

Trader - Retailer

Nature of Business Activities ^

1. Retail Business2. Wholesale Business

Dealing In Goods and Services

Goods		Services	
HSN	Description	HSN	Description
63059000	OF OTHER TEXTILE MATERIALS		

HSN: Harmonized System of Nomenclature of Goods and Services

SHOW FILING TABLE SHOW RETURN FILING FREQUENCY

Policies

Website Policy

Terms and
Conditions

Hyperlink
Policy

Disclaimer

Sites

Central Board
of Indirect
Taxes and
Customs

State Tax
Websites

National
Portal

Taxpayer

Facilities

System
Requirements

GST
Knowledge
Portal

GST Media

Site Map

Grievance
Nodal Officers

Free
Accounting
and Billing
Services

GST Suvidha
Providers

Help Desk Number:
1800-103-4786

Log/Track Your Issue:
Grievance Redressal
Portal for GST



SUMMONS

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

To,

M/s SERVICE BUREAU LOGISTICS LLP**16, SAMAJ KALYAN APARTMENTS,
Vikaspuri West Delhi 110018**

WHEREAS, I, **Shilesh Satbir Yadav** am making inquiry in connection with **export made by M/s Hozti Impex** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. to depose statement verbally and in writing

2. copies of GST return

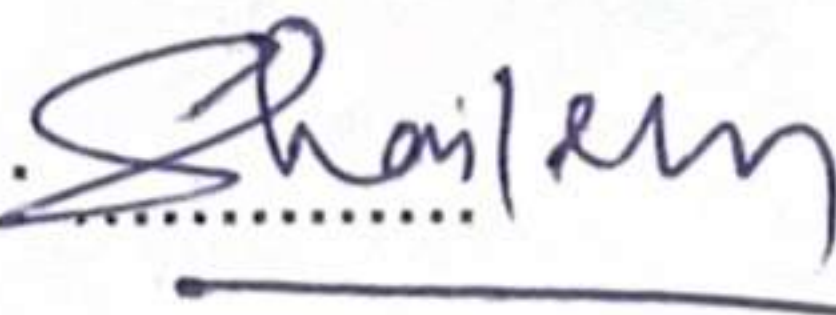
3. export documents for concerned said shipping bills and purchase invoice

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☒ **in person** / or ☐ **by an authorised agent** on **2025-01-03** at **11:30:AM** at the office of **B-403, 4th Floor, SIIB(X) Jnch Nhava Sheva**

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

Given under my hand and seal of office to-day the **03** day of **January, 2025** at **JNCH, NHAVA SHEVA**

Name : **Shilesh Satbir Yadav**

Signature : 

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

*Recd
02/1/2025*

Statement of Shri Machhindra Khandu Ithape, G- Card holder of CB M/s Service Bureau Logistics LLP, addressed at 16, SAMAJ KALYAN APARTMENTS, Vikaspuri West Delhi, 110018 recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. B403, 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400 707 on 03.01.2025.
.....

I am present in receipt of Summons CBIC-DIN 20250178NT000012121A dated 03.01.2025 issued by Shri Shailesh Satbir Yadav, Superintendent of Customs (P), Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. B 403 , 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka -Uran, District - Raigad, Maharashtra - 400707 on 03.01.2025. I have been explained the provisions of section 108 of the Customs Act, 1962; that giving false evidence under the said section of the said act is an offence under Section 208, 210 and 267 of the Bharatiya Nyaya Sanhita of 2023 and is punishable under Section 229 of the Bharatiya Nyaya Sanhita of 2023, that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962 & Sections of the Bharatiya Nyaya Sanhita, 2023 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is Machhindra Khandu Ithape, aged- 47 and DOB- 01.01.1978. I am presently residing at Room No. 4, Chawl no. 3, near Mahakali Mandir, Bhatwadi, Ghatkopar West, Bharve Nagar, Mumbai-400084 and this is my permanent address. I have the personal Mobile No. -9152070323. Aadhar Card bearing No.-638115429590, PAN Card bearing No. AFPPI2677M and I am submitting the copies of the same as proof of my identity. I have studied till 12th standard. I can read, understand and write in Hindi and Marathi. I can understand and write basic English. I am married and I am staying with my wife and two kids at above-mentioned present address. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer as per my say.

Q. Give your introduction.

Ans. My name is Machhindra Khandu Ithape, G- Card holder of CB M/s Service Bureau Logistics LLP.

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

Ans. To assist in the ongoing investigation with respect to shipping bill no. 4535669 & 4535932 dated 10.10.2023 filed by the exporter M/s Hozti Impex.

Q. Since when have you started filing Shipping Bills on behalf of M/s Hozti Impex?

Ans. This was our first export consignment with the exporter M/s Hozti Impex.

Q. What is your role with respect to filing of Shipping Bill?

Ans. My role in filing process of a shipping bill includes conducting the KYC properly, checking all the requisite documents like invoice, packing list and making sure that the check list of the shipping bill is correct.

Q. Who is responsible for ensuring correctness of all details filed in the Shipping Bill?


03/1/2025

Ans. We make sure that the details filed in the shipping bill are correct at our end. Thereafter, we take final approval from the party before filing of the shipping bill.

Q. In the market enquiry conducted by our office, the goods covered under the shipping bill no. 4535669 & 4535932 dated 10.10.2023 filed by the exporter M/s Hozti Impex were found to be overvalued. The exporter entered incorrect details in the above said shipping bills to claim undue export incentives. What was your role in this?

Ans. Our responsibility is to prepare documents based on the invoices provided by the client. In this case, we prepared the documents accordingly.

Q. The regulation 10(n) of the CBLR, 2018 mandates that the Custom Broker should verify the correctness of the 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. How does your firm ensure compliance?

Ans. For checking the authenticity of declared address of the client, a staff from our office goes to the registered premises and collects the address proof. For the IEC and GSTIN number verification, the client provides us with GST registration certificate and IEC registration certificate. Thereafter, we prepare documents accordingly.

Q. Do you check the validity of the GST registration certificate before filing of shipping bill?

Ans. No, we don't check the validity of the GST registration certificate before filing of shipping bill. We only make sure that the GST Registration is valid when submitted by the client.

Q. It is observed from the GST Portal that the GST Registration of your client M/s Hozti Impex had been cancelled on 01.10.2023 which is before the filing of the shipping bill no. 4535669 & 4535932 dated 10.10.2023. What do you have to say in this regard?

Ans. No, we weren't aware of the above.

Q. What is the registered address of your client M/s Hozti Impex?

Ans. According to the IEC registration certificate, the registered address of our client is GROUND FLOOR, SHOP NO 12, Yamuna Apartment, SECTOR 17, Sector 17, Kamothe, Navi Mumbai, Raigad, Maharashtra, 410209. The same was verified by us at the time of filing of the shipping bill no. 4535669 & 4535932 dated 10.10.2023.

Q. Summons was issued by us to the exporter at the address mentioned by you above. The summons was returned as the exporter was not found at the same address. What do you have to say in this regard?

Ans. We checked this above mentioned address at the time of filing of the shipping bill no. 4535669 & 4535932 both dated 10.10.2023. After this consignment, we have not been in contact with the exporter.

Q. What measures do you take to verify that the exporter and their supply chain are genuine?

[Signature]
03/11/2025

Ans. We check the KYC details and other documents of the exporter to verify their genuineness. We don't take any measures to verify the genuineness of the suppliers. We prepare documents based on the export invoice provided by the exporter.

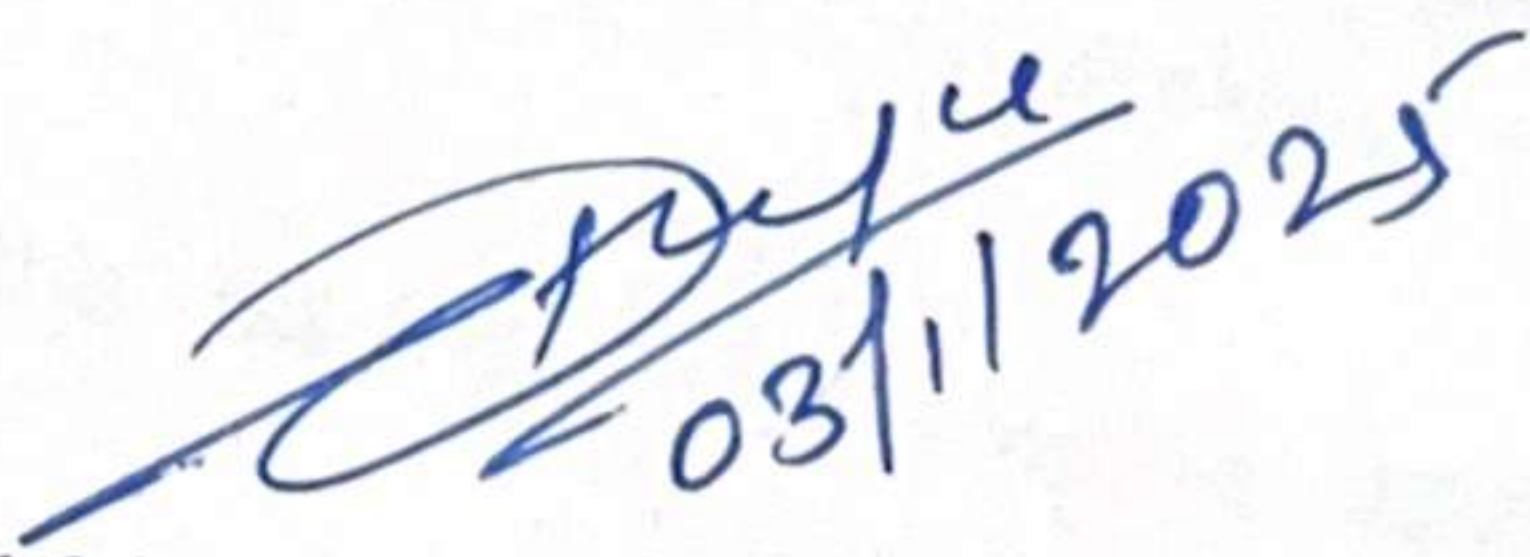
Q. The regulation 10 (d) of the CBLR, 2018 mandates that the Custom Broker has to always advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs. Have you diligently performed your duties under CBLR, 2018?

Ans. To the best of our knowledge, we have diligently performed our duties as mandated under the regulation 10 (d) of the CBLR, 2018.

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

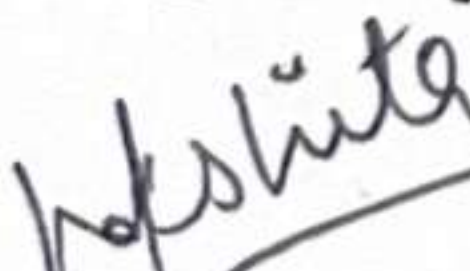
Ans. I have already stated the facts above. I have nothing more to say.

The above statement of mine running into 3 pages (serially mentioned 1 to 3) and it has been recorded correctly as per my true, correct and voluntary say and recorded as per my say 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, District - Raigarh, Maharashtra - 400707 as per my say. I certify it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I have nothing more to add. Statement of mine is correctly recorded as per my say; I, therefore affix my dated signature on each page of the statement in token of having been recorded correctly as stated by me.

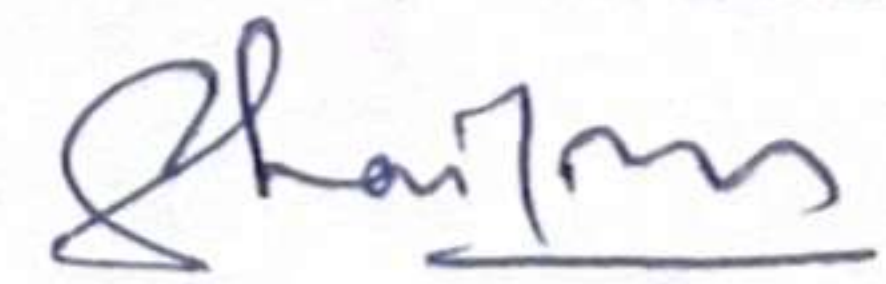

03/11/2025

(Machhindra Khandu Ithape)
G- Card holder of CB M/s Service Bureau
Logistics LLP, addressed at 16, SAMAJ
KALYAN APARTMENTS, Vikaspuri West
Delhi, 110018

Typed by me


(Lakshita)
IO/SIIB(X)

Recorded before me


(Shailesh Yadav)
SIO /SIIB(X)
JNCH, NHAVA SHEVA

SUMMONS

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

To,

The Proprietor, M/s HOZTI IMPEX

GROUND FLOOR, SHOP NO 12,
Yamuna Apartment, SECTOR 17,
Sector 17, Kamothe, Navi Mumbai,
Raigad, Maharashtra, 410209

Em 099253983 IN

25-11-2024

WHEREAS, I, **Shilesh Satbir Yadav** am making inquiry in connection with export made by M/s HOZTI IMPEX 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. Invoices of the Local Procurement
2. Proof of payment to the local supplier
3. GST Registration Certificate

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 **2024-12-12** at **11:30:AM** at the office of **B-403, 4th Floor, SIIB(X) JNCH Nhava Sheva**

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

Given under my hand and seal of office to-day the **25** day of **November, 2024** at **JNCH, NHAVA SHEVA**

SUMMONS

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

To,

The Proprietor, M/s Hozti Impex

GROUND FLOOR, SHOP NO 12,
Yamuna Apartment, SECTOR 17, Sector
17, Kamothe, Navi Mumbai, Raigad,
Maharashtra, 410209

EM 0823200301N

17/12/24

WHEREAS, I, **Shilesh Satbir Yadav** am making inquiry in connection with
export made by M/s Hozti Impex 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. Invoices of the Local Procurement
2. copies of GST return
3. Any other document relevant to this investigation

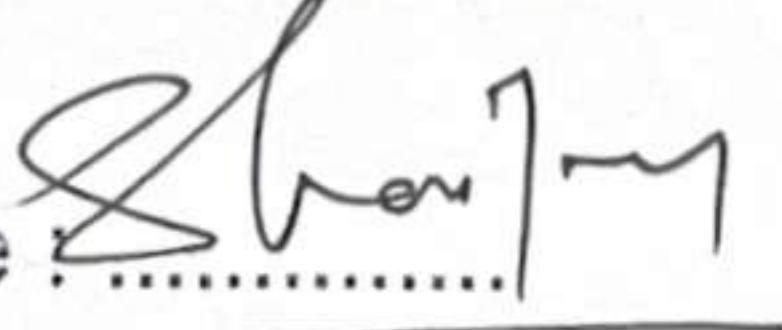
NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the
Customs Act, 1962, I do hereby summon you to appear before me ☒ in person / or ☐
by an authorised agent on **2024-12-23** at **11:30:AM** at the office of
B-403, 4th Floor, SIIB(X) Jnch Nhava Sheva

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

Given under my hand and seal of office to-day the **16** day of **December, 2024** at
JNCH, NHAVA SHEVA

Name : **Shilesh Satbir Yadav**

Signature :



Designation :

Superintendent / Appraiser / Senior Intelligence Officer



Seal of Office.

Email

SIIB Export

Summons under section 108 of the Customs act to M/s. Hozti Impex (BTCN0674F) to appear on 20.01.2025

From : SIIB Export <siibx.jnch@gov.in>

Mon, Jan 13, 2025 01:11 PM

Subject : Summons under section 108 of the Customs act to M/s. Hozti Impex (BTCN0674F) to appear on 20.01.2025

1 attachment

To : shoebhoztiimpex@gmail.com

Gentleman,

Please find the attached sommon, this office is investigating a case against M/s. Hozti Impex (BTCN0674F). In this regard this office has issued a sommon to appear on 20.01.2025

Regards,

IO/E-cell

SIIB(X), JNCH, Nhava Sheva

 **Summons hozti impex.pdf**
306 KB

B-Cell.

No - 229

File No- CUS/SIIB/ALT/806/2024-SIIB(E)

CBIC-DIN-20250178NT0000414364

SUMMONS

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

To,

The Director/ Proprietor, M/s. Hozti Impex

G ROUND FLOOR, SHOP NO 12, Yamuna
Apartment , SECTOR 17, Sector 17,
Kamothe, Navi Mumbai, Raigad,
Maharashtra , NAVI MUMBAI , RAIGAD ,
MAHARASHTRA, 410209

EM098819931IN

WHEREAS, I, Shilesh Satbir Yadav am making inquiry in connection with
export made by M/s. Hozti Impex vide Shipping Bill no. 4535669 & 4535932 both dated
10.10.2023

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. To depose statement orally and in writting

2. to produce KYC documents, tax invoices, e-way bills, GSTR1, GSTR3B and any
other documents relevant to this investigation

3. Details of past exports done along with BRC copies

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act,
1962, I do hereby summon you to appear before me ☒ in person / or ☐ by an authorised
agent on 2025-01-20 at 11:30:AM at the office of
B-403, 4th Floor, SIIB(X) JNCH, Nhava Sheva

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

Given under my hand and seal of office to-day the 13 day of January, 2025 at
JNCH, NHAVA SHEVA

Name : Shilesh Satbir Yadav

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

