सत्यमेव जयते	*भारत सरकार/ Government of India* *वित्त मंत्रालय /Ministry of Finance* *आयुक्त सीमाशुल्क एन.एस.-II कार्यालय* *Office of Commissioner of Customs NS-II* *जवाहरलाल नेहरू कस्टम हाउस, न्हावा शेवा,* *जिला- रायगढ़, महाराष्ट्र- 400 707* *Jawaharlal Nehru Custom House, Nhava Sheva,* *Dist- Raigad, Maharashtra – 400 707.*	

F.No. CUS/ASS/MISC/60/2025-CEAC **Date of SCN: 19 .11.2025**
F.No. CUS/SIIB/ALT/709/2024-SIIB(E) **Date of Issue: 19 .11.2025**

SCN NO.: 1350/2025-26/ADC/CEAC/NS-II/CAC/JNCH

DIN NO.: 20251178NT0000777A7S

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

M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J) having its office at Ground floor E-3, Vikas Industrial Estate, Near Railway Crossing, Goddev-Phatak Road, Mira Bhayander-Thane, Maharashtra had filed the following Shipping bills for export of following items destined to UAE. The details are as under:

TABLE-I

SB No./Date	Description	Quantity (PCS)	Found Quantity during 100% examination (PCS)	FOB (INR)	DBK (INR)	RoSCTL (INR)	IGST
6494041 dated 03.01.2024	Girls Frock of MMF	8787	8697	52,68,465.53	2,05,470.16	2,50,252.11	LUT
	Girls Frock with Jacket of MMF	1350	1350	9,21,071.25	35,921.78	43,750.88	LUT
6494047 dated 03.01.2024	Girls Frock of MMF	12384	12384	74,25,136.80	2,89,580.34	3,52,694.00	LUT
TOTAL		22521	21621	1,36,14,674	5,30,972	6,46,697	

2. On the basis of specific intelligence regarding export of suspicious consignment of M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J) covered under Shipping bills no. 6494041 & 6494047 dated 03.01.2024 (hereinafter referred to as "Shipping Bill") (**RUD-I**) filed by Customs Broker M/s. DNC Logistics LLP (License No. 11/2584) at JWR CFS. The goods covered in the Shipping bills no. 6494041 & 6494047 both dated 03.01.2024 having declared items as Readymade Garments (Girls Frock, Girls Frock with Jacket) were put on hold vide Hold No. 242/2022-23-SIIB(X) vide letter F. No. CUS/SIIB/MISC/101/2021-22-SIIB(E) dated 08.01.2024 for examination of the same as the supply chain of the exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other export incentives. Hence the case was taken up by SIIB (X) for detailed investigation.

3. Consequently, the subject goods pertaining to Shipping bills no. 6494041 & 6494047 dated 03.01.2024 were examined 100% vide Panchanama dated 10.01.2024 (**RUD-II**) in the presence of two independent Panchas, representatives of Customs broker. During the examination, the quantity and physical description of the goods were found as per declaration in the said Shipping Bills, their corresponding invoices and Packing lists w.r.t. declared quantity and description except for 01 package no. 119 of shipping bill no. 6494041 dated 03.01.2024 wherein the quantity of items found to be 144 Pcs instead of declared 234 Pcs (**i.e., 90 PCS less**). Representative Sealed Samples (RSS) of the goods were drawn randomly for the purpose of testing and further investigation.

4. Further, letters dated 23.01.2024 was forwarded to DYCC, JNCH along with RSS for testing of RSS in order to determine exact characteristics, nature and composition of the subject goods. The details of test report (**RUD-III**) are as under:

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

F.No. CUS/ASS/MISC/60/2025-CEAC **Date of SCN: 17 .11.2025**
F.No. CUS/SIIB/ALT/709/2024-SIIB(E) **Date of Issue: 17 .11.2025**

SCN NO.:

DIN NO.:

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

M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J) having its office at Ground floor E-3, Vikas Industrial Estate, Near Railway Crossing, Goddev-Phatak Road, Mira Bhayander-Thane, Maharashtra had filed the following Shipping bills for export of following items destined to UAE. The details are as under:

TABLE-I

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	Girls Frock with Jacket of MMF	1350	1350	9,21,071.25	35,921.78	43,750.88	LUT
6494047 dated 03.01.2024	Girls Frock of MMF	12384	12384	74,25,136.80	2,89,580.34	3,52,694.00	LUT
TOTAL		22521	21621	1,36,14,674	5,30,972	6,46,697	

2. On the basis of specific intelligence regarding export of suspicious consignment of M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J) covered under Shipping bills no. 6494041 & 6494047 dated 03.01.2024 (hereinafter referred to as "Shipping Bill") (**RUD-I**) filed by Customs Broker M/s. DNC Logistics LLP (License No. 11/2584) at JWR CFS. The goods covered in the Shipping bills no. 6494041 & 6494047 both dated 03.01.2024 having declared items as Readymade Garments (Girls Frock, Girls Frock with Jacket) were put on hold vide Hold No. 242/2022-23-SIIB(X) vide letter F. No. CUS/SIIB/MISC/101/2021-22-SIIB(E) dated 08.01.2024 for examination of the same as the supply chain of the exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other export incentives. Hence the case was taken up by SIIB (X) for detailed investigation.

3. Consequently, the subject goods pertaining to Shipping bills no. 6494041 & 6494047 dated 03.01.2024 were examined 100% vide Panchanama dated 10.01.2024 (**RUD-II**) in the presence of two independent Panchas, representatives of Customs broker. During the examination, the quantity and physical description of the goods were found as per declaration in the said Shipping Bills, their corresponding invoices and Packing lists w.r.t. declared quantity and description except for 01 package no. 119 of shipping bill no. 6494041 dated 03.01.2024 wherein the quantity of items found to be 144 Pcs instead of declared 234 Pcs (**i.e., 90 PCS less**). Representative Sealed Samples (RSS) of the goods were drawn randomly for the purpose of testing and further investigation.

4. Further, letters dated 23.01.2024 was forwarded to DYCC, JNCH along with RSS for testing of RSS in order to determine exact characteristics, nature and composition of the subject goods. The details of test report (**RUD-III**) are as under:

Item No	Item Description	RITC	DYCC Test Report
1	Girls Frock of MMF	62042390	The sample as received is in the form of readymade garment (described as Girls frock made of MMF). It is made of dyed (pink) woven fabric stitched with dyed (pink) knitted lining fabric, further stitched with white woven lining fabric at lower portion. It is fitted with elastic strip at shoulder elastomeric yarns at waist, flower fabric on front side and zip on back side. It is wholly composed of polyester filament yarns. Total wt. of sample= 160.1 gm Weight of dyed woven base fabric=110.2 gm Weight of dyed knitted lining fabric= 31.1 gm Weight of white woven lining fabric= 14.1gm Weight of zip= 2.5 gm Weight of elastic strip and fabric flower= Balance GSM of dyed woven base fabric=74.48 GSM of white woven lining fabric=69.07
2	Girls Frock with Jacket of MMF	62042390	The sample as received is in the form of readymade garment having one frock on Jacket and belt. Total wt of sample= 326.7 gms Wt. of frock= 235.1 gm Wt of Jacket = 79.2 gm Wt of belt= 12.4 1. Frock- The sample is in the form of readymade garment (frock). It is made of Dyed woven fabric lined with dyed knitted fabric decorated with decorative piece at fornt of fitted with zip at back side.It is wholly composed of polyester filament yarns. Total wt of sample= 235.1 gms Wt of dyed woven fabric= 166.4 gm Wt of dyed knitted lining fabric= 58.2 gm Wt of decorative piece and Zip= Balance GSM of Dyed woven fabric= 122.2 2. Jacket: The sample is in the form of readymade garment (Jacket full sleeves). It is made of printed woven fabric lined with white knitted fabric having frills at sleeves and decorative plastic buttons at front. It is wholly composed of polyester filament yarns. Total wt. of sample= 79.2 gm Wt of printed woven fabric=60.1 gm Wt of white knitted lining fabric=15.2 gm Wt of decorative plastic buttons= Balance GSM of printed woven fabric= 117.5 3. Belt- the sample is in the form of readymade article (belt). It is made of three layers pasted together having craftical tick buttons and decorative metallic piece. It is made of polyethylene strip sandwiched between printed woven fabric of polyester from upper side and non-woven fabric of polyester at lower side. Total wt of sample= 12.4 gm Wt of inner layer of polyethylene= 5.0 gm Wt of outer layer of printed woven fabric=3.0 gm Wt of metallic piece and buttons= 3.5 gm Wt of non-woven fabric=balance
3	Girls Frock of MMF	62042390	The sample as received is in the form of textile article (Girls frock). It is made of printed woven pleated fabric at upper side of frock stitched with knitted liner, elastic strip at both sleeve positions, pasted with decorative item, fitted with zipper & buttons, and dyed knitted pleated fabric at lower part stitched with dyed and knitted liner. It is wholly composed of polyester filament yarns. Net weight of sample= 252.6 gm Wt of printed woven fabric (upper)= 61.3 gm, Wt of dyed knitted material (upper)=14.8 gm, Wt of dyed knitted fabric=125.9 gm, Wt of dyed knitted lining material=40.3 gm, Wt of decorative items made of fabric=3.0 gm, Wt of zipper=3.0 gm, Wt of elastomeric strip and buttons= balance

In view of the above, the subject goods were found as mis declared in terms of description, Composition, CTH and Drawback Sr. No. hence, the eligible CTH and Drawback Serial Number is as below:

Table-II

Sl No.	Item description	Declared						Re-determined					
		RITC	Drawback		ROS CTL	Rate		RITC	Drawback		ROS CTL	Rate	
			Sl.	Rate		State	Central		Sl.	Rate		State	Central

1	Girls Frock of MMF	62042390	62040103B	3.9	62040103B	2.65	2.1	62044390	62040303B	2.9	62040303B	2.65	2.1
2	Girls Frock with Jacket of MMF	62042390	62040103B	3.9	62040103B	2.65	2.1	62044390	62040303B	2.9	62040303B	2.65	2.1
3	Girls Frock of MMF	62042390	62040103B	3.9	62040103B	2.65	2.1	61044300	61040303B	2.9	61040303B	2.65	2.1

5. To ascertain prevailing market value of the goods, the market enquiry of the goods found covered under the subject shipping bill was required to be conducted, therefore this office had requested the exporter to represent them during the said market enquiry. Hence, the market enquiry was conducted on 27.01.2024 (**RUD-IV**) along with an authorised representative of the exporter. As per the market enquiry the value of the goods has been re-determined as per found goods and accordingly the export incentives have been re-determined. The re-determined FOB value of the goods and corresponding export incentives under the Shipping Bills would be as below:

Table-III

Sl No.	Shipping Bill No. & Date	Description of goods	Avg. Whole sale price	PMV	Declared FOB (INR)	Re-determined FoB Value = Declared FoB * (Re-determined PMV/ Declared PMV) (INR)	Drawback Rate	Re-determined Drawback (INR)	State RoSCTL Rate	Redetermined State RoSCTL (INR)	Central RoSCTL Rate	Re-determined Central RoSCTL (INR)	Total Redetermined RoSCTL (INR)
1	6494041 dated 03.01.2024	Girls Frock of MMF	311.67	659.53	52,68,465.53	24,64,185.69	2.9	71,461.38	2.65	65,300.92	2.1	51,747.89	1,17,048.81
2		Girls Frock with Jacket of MMF	346.67	750.5	9,21,071.25	4,25,455.96	2.9	12,338.22	2.65	11,274.58	2.1	8,934.58	20,209.16
3	6494047 dated 03.01.2024	Girls Frock of MMF	311.67	659.53	74,25,136.80	35,08,813.30	1.8	63,158.64	2.65	92,983.55	2.1	73,685.08	1,66,668.63
Total					**1,36,14,674**	**63,98,453**		**1,46,958**					**3,03,927**

Table-IV

Sl No.	Shipping Bill No. & Date	Description of goods	Quantity	Declared			Re-determined		
				FOB (INR)	Drawback (INR)	ROSCTL (INR)	FOB (INR)	Drawback (INR)	ROSCTL (INR)
1	6494041 dated 03.01.2024	Girls Frock of MMF	8787	52,68,465.53	2,05,470.16	2,50,252.11	24,64,185.69	72,200.12	1,18,258.82
2		Girls Frock with Jacket of MMF	1350	9,21,071.25	35,921.78	43,750.88	4,25,455.96	12,338.22	20,209.16
3	6494047 dated 03.01.2024	Girls Frock of MMF	12384	74,25,136.80	2,89,580.34	3,52,694.00	35,08,813.30	63,158.64	1,66,668.63
Total			**22521**	**1,36,14,674**	**5,30,972**	**6,46,697**	**63,98,453**	**1,46,958**	**3,03,927**

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

Table-V

Re-determined FOB (in Rs.)	*Differential Drawback (in Rs.)*	*Differential ROSCTL (in Rs.)*	*Total excess Export benefits (in Rs.)*
63,98,453	3,84,014	3,42,770	7,26,784

6. As can be seen from the table above, based on the report received by the DYCC, JNCH and market enquiry conducted on 27.01.2024, it appears that the goods declared by the exporter in the Shipping bills no. 6494041 & 6494047 dated 03.01.2024 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 27.01.2024 and the DYCC Test report received in this regard. The export incentives such as drawback & RoSCTL are therefore to be re determined with respect to the new re-determined FOB of the goods as mentioned in the table above. Hence the declared value i.e. Rs. 1,36,14,674 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. Hence the value of all the items could be ascertained from the wholesale Market.

7. <u>Re-determination of Valuation</u>

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 04.06.2024. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as market value of the same. The details of the determination of the value is summarized in the Market Survey Report dated 27.01.2024.

8. Past Exports:

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e., 01.11.2023 till 28.2.2025 for Exporter M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J). However, on the perusal of the ICES 1.5 system, it is seen that the exporter has exported goods vide 06 Shipping Bills prior to the 02 live shipment which is under investigation. The details of such Shipping Bills is as under:

Table-VI

Sl	SB No. & Date	Declared FOB Value (in Rs)	Drawback Claimed (in Rs)	RoSCTL claimed (in Rs)	RoDTEP claimed (in Rs)	IGST)
1	5646055 dated 28/11/2023	50,22,773.5	75,342	0	25,114	LUT
2	5646059 dated 28/11/2023	51,49,996.07	77,250	0	25,753	LUT
3	6206331 dated 21/12/2023	24,07,158	84,251	1,16,266	0	LUT
4	6301167 dated 26/12/2023	48,34,228.5	1,16,021	2,92,471	0	LUT
5	6301183 dated 26/12/2023	52,72,125	1,26,531	3,18,964	0	LUT
	Total	2,26,86,281	5,24,395	7,27,701	50,867	0

As the prescribed timeline for realization of foreign remittance is 09 months as per RBI Master Circular No.14/2014-15 dated 01.07.2014, which states," it has been decided in consultation with the Government of India that the period of realization and repatriation of Export proceeds shall be nine months from the date of Export for all Exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs until further notice. As per Table-V, there are only 01 Shipping Bill mentioned in the table above for which FOB has not been realized despite completion of expected realization time period as mandated by RBI. Accordingly, the Drawback is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bill mentioned in Table-V under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017 along with applicable interest. Also, ROSCTL & RoDTEP are liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bill mentioned in Table-V in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962. Total drawback claimed in 06 Shipping Bill in which FOB not realized despite completion of time period is Rs 5,24,395/-, RoSCTL claimed is Rs. 7,27,701/- and RoDTEP claimed is Rs. 50,867/-.

9. Further, an alert to withhold the export incentives against the exporter M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J) was inserted during the investigation.

10. In the meantime, on Exporter's request, the goods were allowed to release provisionally for Export on execution of bond equivalent to 100% FOB value of the subject goods and on submission of Bank Guarantee amounting to Rs. 2,00,000/- (Rupees two Lakh only).

11. Further, the jurisdictional DC/CGST authorities of the exporter was requested to verify the genuineness of the exporter, M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J) vide letter dated 05.12.2024 followed by reminders dated 24.12.2024, and 15.01.2025, to which no reply has been received. A final letter addressed to Commissioner of Concerned CGST/SGST formation was sent on 31.01.2025 informing that the investigation for violations under Customs Act 1962 is being taken at this end and for violations if any, under GST may be carried out at their end (**RUD-V**).

Furthermore, the jurisdictional DC/CGST authorities of the suppliers of the exporter was requested to verify the genuineness of the suppliers, M/s. Mitesh Metal Industries (GSTIN: 27AAAPV9761B1ZI) and M/s. Shree Aadeshwar Industries (GSTIN: 27DQWPK1252D1ZP), on 05.12.2024, 24.12.2024, and 15.01.2025, to which no reply has been received. A final letter addressed to Commissioner of Concerned CGST formation was sent on 31.01.2025 informing that the investigation for violations under Customs Act 1962 is being taken at this end and for violations if any, under GST may be carried out at their end. Furthermore, as the goods were found to be misdeclared in terms of composition, description, and classification, the suppliers, M/s. Mitesh Metal Industries (GSTIN: 27AAAPV9761B1ZI) and M/s. Shree Aadeshwar Industries (GSTIN: 27DQWPK1252D1ZP), also appear to have manipulated the records.

Furthermore, the supplier, M/s. Shree Aadeshwar Industries (GSTIN: 27DQWPK1252D1ZP), is registered for the manufacturing of goods under HS Code 71, 72, 73, 30, and B2602. As such, the wrongful GST/ITC at 5%, amounting to approximately Rs. 6,80,733/-, on the total declared FOB of Rs. 1,36,14,673/- in respect of the two shipping bills (No. 6494041 and 6494047, dated 03.01.2024) is at stake. This clearly indicates the guilty intention on the part of the Proprietor, and thus, by this act and omission, he has rendered himself liable for a penalty under Section 114AC.

SUMMONS & STATEMENT

12. In order to record the statement of M/s Mkapper Traders Pvt. Ltd., under section 108 of Customs Act, 1962 04 Summons have been issued vide DIN 20240478NW0000775607 dated 17.04.2024 to appear on 06.05.2025, DIN 20250178NT000000FF15 dated 27.01.2025 to appear on 04.02.2025, DIN 20250278NT000000C02A dated 11.02.2025 to appear on 17.02.2025 & DIN 20250278NT0000666B11 dated 17.02.2025 to appear on 21.02.2025 (**RUD-VI**) in the name of M/s Mkapper Traders Pvt. Ltd. to appear before the office of SIIB(X) under Section 108 of the Customs Act, 1962. However, the all summons sent via speed post have not been delivered to the exporter with postal remark that the 'No Such firm' or 'Insufficient address'.

13. Further, on receipt of Summons CBIC-DIN- 20250278NT000000D14C dated 15.02.2025, statement of Shri. Pankaj Monji Katarmal, G Card holder/authorised representative of M/s. DNC Logistics LLP(11/2584) was recorded on 18.02.2025 (**RUD VII**) wherein he interalia stated that the firm is engaged in the business of clearance and forwarding since very long time; that the Shipping bills no. 6494041 & 6494047 dated 03.01.2024 has been filed by M/s. DNC Logistic on behalf of M/s Mkapper Traders Pvt. Ltd. and the goods being exported under the said Shipping Bill were 'RMG'; that they guide their exporters verbally to send us all necessary documents as per exporting commodity on their mail I'd and also ask whether they want to claim export benefits or not. After that they create checklist based on the documents submitted by the exporter. Thereafter they send the checklist to exporter for approval, after getting approval from exporter, they file Shipping Bill on behalf of exporter on ICEGATE; that they came in contact with the exporter through his friend who is a forwarding agent; they had taken the KYC details of the Company M/s Mkapper Traders Pvt. Ltd.; that they did not physically verify the address of M/s Mkapper Traders Pvt. Ltd. at the time of KYC before filing Shipping Bills; that they are not in contact with the exporter since long and hence are not aware about their present GST status; that they admit that they did not conduct any visit for physical verification of the premises/address of the exporter.

14. RELEVANT LEGAL PROVISIONS

Customs Act, 1962

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

Section 50: Entry of goods for exportation.

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

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

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

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

(a) the accuracy and completeness of the information given therein;

(b) the authenticity and validity of any document supporting it; and

(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

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

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

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

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

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

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

Section 114AC: Penalty for fraudulent utilisation of input tax credit for claiming refund.
Where any person has obtained any invoice by fraud, collusion, wilful misstatement or suppression of facts to utilise input tax credit on the basis of such invoice for discharging any duty or tax on goods that are entered for exportation under claim of refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed. For the purposes of this section, the expression "input tax credit" shall have the same meaning as assigned to it in clause (63) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017).

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

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

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

B. Customs and Central Excise Duties Drawback Rules, 2017

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

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

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

Foreign Trade (Regulation) Rules, 1993
Rule 11: On the importation into, or exportation out of, any customs ports of any goods, whether liable to duty or not, the owner of such goods shall in the Bill of Entry or the Shipping Bill or any other documents prescribed under the Customs Act, 1962 (52 of 1962), state the value, quality and description of such goods to the best of his knowledge and belief and in case of exportation of goods, certify that the quality and specification of the goods as stated in those documents, are in accordance with the terms of the export contract entered into with the buyer or consignee in pursuance of which the goods are being exported and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or Shipping Bill or any other documents.

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

(A) RULE 3 - Determination of the method of Valuation
(1) Subject to rule 8, the value of export goods shall be the transaction value.
(2) The transaction value shall be accepted even where the buyer and seller are related, provided that the relationship has not influenced the price.
(3) If the value cannot be determined under the provisions of sub-rule (1) and sub rule (4), the value shall be determined by proceeding sequentially through rules 4 to 6.
(B) RULE 4. Determination of export value by comparison. -
(1) "the value of the export goods shall be based on the transaction value of goods of like kind and quality exported at or about the same time to other buyers in the same destination country of importation or in its absence another destination country of importation adjusted in accordance with the provisions of sub-rule (2).
(2) In determining the value of export goods under sub-rule (1), the proper officer shall make such adjustments as appear to him reasonable, taking into consideration the relevant factors, including –
(i) Difference in the dates of exportation,
(ii) Difference in commercial levels and quantity levels,
(iii) Difference in composition, quality and design between the goods to be assessed and the goods with which they are being compared,

(iv) Difference in domestic freight and insurance charges depending on the place of exportation".
(C) RULE 5. Computed value method. – "If the value cannot be determined under Rule 4, it shall be based on a computed value, which shall include the following:
(a) cost of production, manufacture or processing of export goods;
(b) charges, if any, for the design or brand;
(c) an amount towards profit".
(D) RULE 6. Residual Method. – "Subject to the provisions of rule 3, where the value of the export goods cannot be determined under the provisions of rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and the general provisions of these rules provided that local market price of the export goods may not be the only basis for determining the value of export goods".

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

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)".

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;

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

15. M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J) having its office at Ground floor, E-3, Vikas Industrial Est NR. Bhayander Fhatak, Bhayander East, Thane, Maharashtra 401105 had filed 02 Shipping bills no. 6494041 & 6494047 dated 03.01.2024 filed by Customs Broker M/s. DNC Logistics LLP (License No. 11/2584). The re determined FOB value of the said goods covered under the above mentioned Shipping Bill comes to Rs. 63,98,453/- as against the declared FOB value of Rs. 1,36,14,674/-. By inflating the FOB value, the exporter was attempting to claim Drawback of Rs. 5,30,972/- and RoSCTL of Rs. 6,46,697/- whereas they were eligible for Drawback of Rs. 1,46,958/- and RoSCTL of Rs. 3,03,927/- respectively. (as tabulated in Table-IV above).

15.2 As can be seen from the Table-IV above, based on the DYCC Reports and Market Enquiry conducted on 27.01.2024, it appears that the goods declared by the Exporter in the Shipping Bill Nos. 6494041 & 6494047 dated 03.01.2024 have been mis-declared in terms of their description, classification and valuation. During the Market Enquiry it was found that the value of the goods filed under the said Shipping Bills were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The

Export incentive such as drawback & RoSCTL are therefore re-determined with respect to the redetermined FOB as mentioned in the Table-III above. It is thus cogent and clear that the Exporter M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J) had mis-declared the impugned goods in terms of their description, classification and valuation and attempted to defraud the Government by claiming undue higher amount of Drawback and ROSCTL and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the Provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

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

15.4 As the Exporter had not made declaration truthfully in the said Shipping Bills, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there were a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue export benefits not legitimately payable to them. The exporter had declared the FOB value in the shipping bill as Rs. 1,36,14,674/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 63,98,453/- only and hence higher Drawback & RoSCTL and other export incentives were claimed. Thus, it appeared that the said goods were attempted to be exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as exporter had furnished wrong declaration to the Custom Authorities.

15.5 As the goods were attempted to be Exported by mis-declaration for which confiscation is proposed. Also, as per ICES 1.5 system, the drawback & RoSCTL claimed in the live Shipping Bills as mentioned in Table-I are claimed by the Exporter. The drawback & RoSCTL claimed in the live Shipping Bills as mentioned in Table-I are not liable to be demanded back from the Exporter since the goods were cleared for Provisional Export without disbursing the Export incentives to the Exporter.

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

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 have been re-determined as Rs. 63,98,453 /- as per the market enquiry conducted of the subject goods.

15.11 The jurisdictional DC/CGST authorities of the exporter, M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J), was requested to verify its genuineness on 05.12.2024, 24.12.2024, and 15.01.2025, but no reply was received. A follow-up letter was sent on 31.01.2025, reiterating the request for verification. Similarly, the jurisdictional DC/CGST authorities of the exporters' suppliers, M/s. Mitesh Metal Industries (GSTIN: 27AAAPV9761B1ZI) and M/s. Shree Aadeshwar Industries (GSTIN: 27DQWPK1252D1ZP), was contacted on 05.12.2024, 24.12.2024, and 15.01.2025, with no response received, leading to a final letter being sent to the jurisdictional Commissioner/CGST authorities of the suppliers on 31.01.2025. Furthermore, the goods were found to be misdeclared in terms of composition, description, and classification, suggesting possible manipulation by the suppliers. M/s. Shree Aadeshwar Industries, which is registered for manufacturing goods under HS Codes 71, 72, 73, 30, and B2602, has been implicated in the wrongful claim of GST/ITC at 5%, amounting to approximately Rs. 6,80,733/- on a declared FOB of Rs. 1,36,14,673/- for two shipping bills (No. 6494041 and 6494047 dated 03.01.2024). This points to the guilty intention of the Proprietor, rendering him liable for a penalty under Section 114AC due to his actions and omissions.

15.12 On perusal of the ICES 1.5 system, it is seen that the exporter has exported goods vide 05 Shipping Bills prior to the 02 live shipment which is under investigation as tabulated in Table-VI above. The ICES 1.5 system shows that no foreign remittance has not been received as mandated under FEMA regulations within the prescribed 09 months, by the exporter in any of the past 05 shipments. The goods under the said 05 shipments have thus been rendered liable to confiscation under Section 113(ia) and 113 (ja) of the Customs Act, 1962. The export incentives claimed by the exporter in all the past 05 Shipping Bills shall be demanded back alongwith applicable interest in terms of rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 and section 28AAA read with section 28AA of the Customs Act, 1962, read with CBIC Notification 77/2021 dated 24.09.2021.

15.13. It is thus cogent and clear that the exporter M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J) 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 ROSCTL and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

15.14. It further appears that the exporter M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J) 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 and attempting to export improperly as their omission and commission has rendered the goods liable for confiscation u/s 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

15.15. M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J), 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 and ROSCTL. Further, as per the GST verification report, exporter was operating as fly by night and is currently not traceable at his principal place of business and is a bogus firm. Therefore, M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J) is also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis declaration.

15.16. The exporter M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J) has exported 05 Shipment in the past wherein they have claimed Drawback and ROSCTL knowing fully well that the remittance in all these shipping Bills will not be received, since they were anyways operating merely to defraud the government by claiming export incentives till the time they were apprehended. Once, their shipment was brought under investigation, they chose to close their operation and vanish. As they have attempted to obtain instrument i.e. ROSCTL by fraud and suppression of facts, hence the exporter M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J) is also liable for penalty under section 114AB of the Customs Act, 1962.

15.17. The Custom Broker M/s. DNC Logistics LLP (License No. 11/2584) failed to ascertain the veracity and genuineness of the export firm M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, as stated by the CB, they have merely taken copies of the IEC and GST registration from the exporter and started filing Shipping Bills on their behalf. The CB has to verify the antecedents of the exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. The CB in their voluntary statement has submitted that they had not verified the principal place of business of the exporter. 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. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J) having its registered office at Ground Floor, E-3, Vikas Industrial EST NR. Bhayander Fhatak, Bhayander East, Thane, Maharashtra 401105 through their proprietor Shri. Meku Paswan and Shri. Laksh Madan Bansal, are hereby called upon to Show Cause to the Additional Commissioner of Customs, CAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice **as to why**:

i. The declared FOB value of Rs. 1,36,14,674/- covered under the Shipping bills no. 6494041 & 6494047 dated 03.01.2024 should not be rejected and re-determined to Rs. 63,98,453/- under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

ii. The drawback of Rs 5,30,972/- and RoSCTL of Rs. 6,46,697/- covered under Shipping bills no. 6494041 & 6494047 dated 03.01.2024 should not be re-determined drawback to Rs. 1,46,958/- and RoSCTL of Rs. 3,03,926.6/-, since the FOB value of the goods is re-determined on the basis of DYCC reports and Market Enquiry of the subject goods.

iii. The said impugned Export goods covered under the Shipping Bills No. 6494041 & 6494047 dated 03.01.2024 having total declared FOB value of Rs. 1,36,14,674/- 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. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J) under Section 114(iii) and 114AA of the Customs Act, 1962 for the above violation.

v. Penalty should not be imposed on M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J) under Section 114AC of the Customs Act, 1962 for the above violation.

vi. Penalty should not be imposed on M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J) under Section 114AB of the Customs Act, 1962 on account of non-receipt of the foreign remittance in respect of live Shipping Bill filed by the Exporter since the goods were cleared for Provisional Export.

vii. The goods exported under past 05 Shipping Bills detailed in Table-VI above having total FOB Rs. 2,26,86,281/- should not be confiscated under the provisions of Section 113(ia) and 113(ja) of the Customs Act, 1962.

viii. The claimed export incentive viz. Drawback of Rs. 5,24,395/- RoSCTL of Rs. 7,27,701/- and RoDTEP of Rs. 50,867/- claimed by the exporter under 05 Shipping Bills mentioned at Table-VII above are liable to be demanded back/recovered from the exporter alongwith applicable interest in terms of Rule 17 & 18 of the Customs and Central Excise Duties Drawback Rules, 2017 and Section 28AAA read with Section 28AA of the Customs Act, 1962, read with 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, on account of non-receipt of foreign remittance.

ix. Penalty should not be imposed on M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J) under Section 114(iii) and 114AA of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-VI filed by the Exporter.

x. Penalty should not be imposed on M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J) under Section 114AB of the Customs Act, 1962 on account of claiming export incentives/benefits without receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-VI filed by the Exporter.

xi. The Bond of full amount of FOB Rs.1,36,14,673.58/- should not be enforced and Bank Guarantee of RS. 2,00,000/- at the time of Provisional release of the goods for Export, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

17. M/s. DNC Logistics LLP (License No. 11/2584) are hereby called upon to Show Cause to the Additional Commissioner of Customs, CAC, 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 Penalty should not be imposed on M/s. DNC Logistics LLP (License No. 11/2584) under Section 114(iii) and 114AA of the Customs Act, 1962.

18. The noticees are required to specifically mention in their written reply as to whether they wish to be heard in person before the case is decided. In case the noticees do not submit a written reply within the aforesaid period or if they fail to attend the personal hearing, whenever it is fixed by the adjudicating authority, the case will be decided on the basis of material evidence available on record, ex parte, without any further reference to them.

19. This Show cause Notice is issued without prejudice to department's right to amend, modify, supplement and revise the Show Cause Notice with additional facts in support of allegation contained in the Show Cause Notice. This Notice is issued without prejudice to any other action that may be initiated against the noticees or any other person under the Customs Act, 1962 or any other Act or law for the time being in force in India in relation to the goods covered in this Show Cause Notice also.

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 list of Relied Upon Documents is attached as Annexure-I. 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.

19/11/25

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

To,

Noticees,

1. M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J)
   Ground Floor, E-3, Vikas Industrial EST NR. Bhayander Fhatak,
   Bhayander East, Thane,
   Maharashtra 401105

2. M/s. DNC Logistics LLP (License No. 11/2584),

Copy to:

1) The Additional Commissioner of Customs, CAC/Drawback/DRC Section, JNCH

2) The Asstt. Commissioner of Customs, SIIB (X) & IRMC JNCH.

3) The Dy./Asstt. Commissioner of Customs, CBS, NCH, Mumbai.

4) Supdt./CHS, JNCH for display on Notice Board.

5) Supdt/EDI, JNCH

6) Office Copy.

Annexure – I

Sr. No.	List of Relied Upon Documents
RUD-I	Copy of Shipping bills No. 6494041 & 6494047 dated 03.01.2024
RUD-II	Panchanama dated 10.01.2024
RUD-III	DYCC Test Reports
RUD-IV	Copy of market enquiry dated 27.01.2024
RUD-V	Copy of letters sent to Concerned CGST formations
RUD-VI	Copy of Summons issued vide DIN-20240478NW0000775607 dated 17.04.2024, DIN-20250178NT000000FF15 dated 27.01.2025, DIN-20250278NT000000C02A dated 11.02.2025 & DIN-20250278NT0000666B11 dated 17.02.2025 in the name of M/s Mkapper Traders Pvt. Ltd.
RUD-VII	Copy of statement of Shri. Pankaj Monji Katarmal, Authorised representative of M/s. DNC Logistic LLP (11/2584) on 18.02.2025.

2. Supdt/CHS, JNCH for display on Notice Board.
3. Office Copy

Annexure – I

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RUD-VII	Copy of statement of Shri. Pankaj Monji Katarmal, authorised representative of M/s. DNC Logistic LLP (11/2584) on 18.02.2025.

03-01-2024 18:00:06

DNC LOGISTICS LLP

Checklist for Shipping Bill 11/2584

Job No. & Dt. : 01-10-E004617 03-01-2024 CHA : AAPFD8227RCH001 DNC LOGISTICS LLP

Port of Loading : **INNSA1** State(Org) : MAHARASHTRA

Shipping Bill No : 6494041 **Shipping Bill Dt** : 03-01-2024

Exporter Details	**Consignee**
IEC Code : AAQCM9217J PAN No : AAQCM9217J	AL MARSA TRANSPORT LLC
Name : MKAPPER TRADERS PVT LTD	

Total RODTEP Amt. 0.00

ITEM DETAILS

Invoice No & Date : MT-108 02-01-2024

No	RITC Code	Description					
Quantity Unit	Rate Per	Goods Value	FOB Val(FC)	FOB(INR)	PMV/Unit (INR)	Total PMV	Sch
Scheme Description		IGST Pymt Status	Taxable Value	%GST	IGST Amt	End User	Reward
CompCess Amt	District & State Name		SQC Qty & Unit	Export Under Preferatial/Free Trade			
1	62042390	GIRLS FROCK (Made of Man made Fibres) (sizes 22*26, 22*32, 34*38)					
8787.000	7.25000	63705.75	63705.75	5268465.53	659.53	5795312.08	60
PCS	Per 1	LUT		0.00	0.00	GNX100	YES
DRAWBACK AND REBATE OF STATE LEVIES							
0.00	THANE-497 :- MAHARASHTRA		8787.00 NOS	NCPTI-Preferential Trade Benefit not Claimed at Importing Country			
2	62042390	GIRLS FROCK WITH JACKET (Made of Man made Fibres) (sizes 22*26, 22*32, 34*38)					
1350.000	8.25000	11137.50	11137.50	921071.25	750.50	1013178.38	60
PCS	Per 1	LUT		0.00	0.00	GNX100	YES
DRAWBACK AND REBATE OF STATE LEVIES							
0.00	THANE-497 :- MAHARASHTRA		1350.00 NOS	NCPTI-Preferential Trade Benefit not Claimed at Importing Country			
10137.000		74843.25	74843.25 (FC)	6189536.78	1410.04	6808490.4	
			0.00		0.00		

DRAWBACK DETAILS

Inv	Item	DBK Sr No	Custom Rate Excise Rate	DBK Adv (Rate)	DBK Rate Spec Value Cap	DBK Qty	Unit	DBK Amount (INR)
1	1	62040103B		3.90 %	124.000/PCS	8787.000	PCS	205470.16
1	2	62040103B		3.90 %	124.000/PCS	1350.000	PCS	35921.78
				Total QTY :	10137.000	Total DBK (INR) :		241391.93

ROSCTL DETAILS

Inv NO	Item No	ROSCTL Sr No	State Rate / Central Rate	State On Qty / Central On Qty	State Wt / Central Wt	Quantity	State Amount / Central Amount
1	1	62040103B	2.65	54.60	0.00	8787.00	139614.34
			2.10	43.30	0.00		110637.78
1	2	62040103B	2.65	54.60	0.00	1350.00	24408.39
			2.10	43.30	0.00		19342.50
						Total :	294003.00

P1 10/1/24 P2 10/1/2024 CB 10/1/24

03-0_ 2024 18:00:06

DNC LOGISTICS LLP

Checklist for Shipping Bill 11/2584

Job No. & Dt. : 01-10-E004617 03-01-2024 CHA : AAPFD8227RCH001 DNC LOGISTICS LLP
Port of Loading : INNSA1 State(Org) : MAHARASHTRA

Shipping Bill No : 6494041 Shipping Bill Dt : 03-01-2024

Exporter Details
IEC Code : AAQCM9217J PAN No : AAQCM9217J
Name : MKAPPER TRADERS PVT LTD
Add : GROUND FLOOR, E-3, VIKAS INDUSTRIAL - ESTATE, NEAR RAILWAY CROSSING, GODDEV - PHATAK ROAD, MIRA BHAYANDER - THANE - 401105
Branch Sr # 0
GSN No. : 27AAQCM9217J1ZU
Exporter Class : PRIVATE

Consignee
AL MARSA TRANSPORT LLC
RAS ALKHOUR INDUSTRIAL AREA 2, ST NO. 7, GATE NO. 63, DUBAI , U.A.E.
U.A.E.

Port of Loading	: J.N.P.T	Total Pkgs	: 50 PKG
		Loose pckts	: 0
Gross Weight	: 2415.000 KGS	Net Weight	: 2400.000 KGS
Type of Exporter	: [R] - MERCHANT	No of Ctns.	: 0
Port of Desti	: Jebel Ali-AEJEA	Country of Desti	: U.A.E.
Port of Discharge	: Jebel Ali-AEJEA	Country of Disch	: U.A.E.
Rotation No	:	Rotation Dt	:
Nature of Cargo	: P-PACKAGED CARGO		

Marks & No
AS PER INVOICE ("WE INTEND TO CLAIM REWARDS UNDER REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS (RoDTEP)") SHIPMENT UNDER LUT ARN AD271123020334O
FOREX Bank Acc : XX

FOB Value (INR)	: 6189536.78	DrawBack Amount	241391.93
FOB Value (FC)	: 74843.25	DBK + STR (INR)	241391.93
AD. Code	: 0000656	Service Tax Refund(INR)	0.00
Bank Name	: SBI	State Lev. Amt	0.00
I.F.S. Code	: SBIN0061316	Total ROSCTL Amt	294003.00
Bank a/c No.	:	Total Taxable Amt.	0.00
ST/ Excise Regn.	:	Total IGST Amt.	0.00
		Total RODTEP Amt.	0.00

Invoice Details Invoice 1 Of 1

Inv Val	: USD 74843.25	(INR 6189536.78)
FOB Value	: USD 74843.25	(INR 6189536.78)
Inv No. & Date	: MT-108	02-01-2024
Nature of Cont	: FOB	
Currency of Inv.	: USD	
Exchange Rate	: 82.70	
Exp Contract	:	

VAISHANC LOGISTICS YARD - CFS
CARGO RECEIPT LCL/FCL
Packages 50
Received Date 04.01
...ation No. 2
S.B. NO &Date.. 6494041
CHA / Shipper..
Yard Incharge 03/01

	Rate	Currency	Amount
Insurance :			0.000
Freight :			0.00
Discount :			0.00
Commission :			0.00
Oth.Deduction :			0.00
Packing Chgs :			0.00

DNC Log
Nishad 04/01/24

Nature of Payment : DA-DELIVERY AGAINST ACCEPT Period of Payment in days : 60
Buyer Name & Add. : << SAME AS CONSIGNEE >>

P1 10/1/24 P2 10/1/2024 CB 10/1/24

03-01-2024 18:00:06

DNC LOGISTICS LLP

Checklist for Shipping Bill 11/2584

Job No. & Dt. : 01-10-E004617 03-01-2024 CHA : AAPFD8227RCH001 DNC LOGISTICS LLP
Port of Loading : INNSA1 State(Org) : MAHARASHTRA

Shipping Bill No : 6494041 Shipping Bill Dt : 03-01-2024

Exporter Details
IEC Code : AAQCM9217J PAN No :AAQCM9217J
Name : MKAPPER TRADERS PVT LTD

Consignee
AL MARSA TRANSPORT LLC

Total RODTEP Amt. 0.00

RODTEP DETAILS

Inv NO	Item No	SQC Qty	Item FOB	On FOB%	Calc.FOB Amt	On Cap Value/Unit	Calc.Cap Amt	RODTEP Amt
1	1	8787.00	5268465.5		0.00		0.00	0.00
1	2	1350.00	921071.2		0.00		0.00	0.00

*Subject to Notn. 19/2015-20 Dated on 17.08.2021 0.00

Fact. Stuff	Sample Acc	Vessel Name	Voyage No.
N	N		

Total Value declared by Exporter for DEPB Item
Total Value declared by Exporter for NON-DEPB Item

DEEPAK KUMAR
EXAMINING OFFICER
INDIAN CUSTOMS MUMBAI

Packing Details

PacketFrom	PacketTo	TypeOfPacket
109	116	PKG
118	119	PKG
121	121	PKG
17	21	PKG
24	31	PKG
41	42	PKG
47	48	PKG
5	7	PKG
50	51	PKG
56	60	PKG
65	71	PKG
77	77	PKG
82	83	PKG
99	100	PKG

03-01-2024 18:00:06

DNC LOGISTICS LLP

Checklist for Shipping Bill 11/2584

03-01-2024 CHA : AAPFD8227RCH001 DNC LOGISTICS LLP

Job No. & Dt. : 01-10-E004617
Port of Loading : INNSA1
State(Org) : MAHARASHTRA

Shipping Bill No : 6494041
Shipping Bill Dt : 03-01-2024

Exporter Details

IEC Code : AAQCM9217J PAN No : AAQCM9217J
Name : MKAPPER TRADERS PVT LTD

Consignee

AL MARSA TRANSPORT LLC

Total RODTEP Amt. 0.00

Statement

nv.SrNo	Pro.SrNo	Type	Code	Desc.
1	1	DEC	RS001	I/We, 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	2	DEC	RS001	I/We, 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.

eSANCHIT

InvSrNo	Pro.SrNo	File Name / Party Name	IRN	DocumentTypeCode	Document Referance No	PlaceOfIssue	Date
1	1	PL.pdf / MKAPPER TRADERS PVT LTD	2024010300061359	PACKING LIST-271000	MT-108	INDIA	02-01-2024
1	1	INV... / MKAPPER TRADERS PVT LTD	2024010300061360	COMMERCIAL INVOICE-380000	MT-108	INDIA	02-01-2024
1	1	CVR642.pdf / MKAPPER TRADERS PVT LTD	2024010300061361	VALUE DECLARATION (GATT VALUATION DECLARATION)-934000	MT-108	INDIA	02-01-2024

I/We, in regard to my/our claim under RoDTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that:
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.
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.

I /We Declare that the particulars given herein are true and correct.
I/We undertake to abide by provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realization / repatriation of foreign exchange to / from India.

P1 10/1/24 P2 10/1/2024 CB 10/1/24

03-01-2024 18:00:06

DNC LOGISTICS LLP

Checklist for Shipping Bill 11/2584

Job No. & Dt.	:01-10-E004617 03-01-2024	CHA : AAPFD8227RCH001 DNC LOGISTICS LLP	
Port of Loading	:**INNSA1**	State(Org)	:MAHARASHTRA
Shipping Bill No	: 6494041	**Shipping Bill Dt**	:03-01-2024
Exporter Details		**Consignee**	
IEC Code : AAQCM9217J PAN No :AAQCM9217J		AL MARSA TRANSPORT LLC	
Name : MKAPPER TRADERS PVT LTD			
		Total RODTEP Amt.	0.00

I declare thet, 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 rate and rebate claimed for. Further, declare that an Internal Complaints Commitee(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

Software :- U.S. Computers

Created By User :- JUGAL

INVOICE

Exporter: **MKAPPER TRADERS PVT LTD** E-3, VIKAS INDUSTRIAL EST NR. BHAYANDER FHATAK , BHAYANDER EAST TEL: 9380835670	Invoice No. & Date. MT-108 Dated:- 02.01.2024 — Exp. Ref. IEC NO :- AAQCM9217J LUT NO :- AD2711230203340 GSTIN : 27AAQCM9217J1ZU AD CODE : 0000656-5000008
Consignee: **AL MARSA TRANSPORT LLC** RAS ALKHOUR INDUSTRIAL AREA 2, ST NO. 7, GATE NO. 63, DUBAI , U.A.E. TEL: 00971581070650 EMAIL:bekoboss@yahoo.com	Buyer other then consignee : Shipping mark: AT

Pre-Carriage by :- BY SEA	Place of Receipt of Cargo	Country of Origin INDIA	Country of Final Destination U.A.E
Vessel Name:-	Port of Loading NHAVA SHEVA-MUMBAI	Terms of Delivery and Payment :- FOB 60DAYS AFTER DELIVERY.	
Port of Discharge:- JABEL ALI	Final Destination:- U.A.E		

Marks & Nos.	No.& Kind of Pkgs.	Description of Goods	HSN CODE	Quantity in pcs	Rates in US $	Amount US $
AT	43	GIRLS FROCK (Made of Man made Fibres) (sizes 22*26, 22*32, 34*38)	62042390	8787	7.25	63705.75
	7	GIRLS FROCK WITH JACKET (Made of Man made Fibres) (sizes 22*26, 22*32, 34*38)	62042390	1350	8.25	11137.50
	50			TOTAL US $		74843.25

Amount in words :-
US Dollar Seventy Four Thousand Eight Hundred Forty Three and Cents Twenty Five Only

Total Net wt :- 2,400.000 Kg.
Total Gross wt :- 2,415.000 Kg.
Total Pkgs :- 50.000 ctn

BANK DETAILS
BENEFICIARY :- MKAPPER TRADERS PRIVATE LIMITED
BANK :- STATE BANK OF INDIA
BRANCH :- GANDHIPATH WEST , JAIPUR
AC NO :- 42338907933
IESC CODE :- SBIN0061316
SWIFT COE :- SBININBB154

Declaration :- We declare that the above particulars are true and correct .
"WE INTEND TO CLAIM REWARDS UNDER REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS (RoDTEP)

I/We, in regard to my/our claim under RoDTEP scheme made in this Shipping Bill on Bill of Export, hereby declare that:
1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusionsand 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.

For MKAPPER TRADERS PVT LTD.,
MKAPPER TRADERS PRIVATE LIMITED
DIRECTOR
LAKSH MADAN BANSAL

P1 10/1/24
P2 10/1/2024
CB 10/1/24

PACKING LIST

Exporter: **MKAPPER TRADERS PVT LTD** E-3, VIKAS INDUSTRIAL EST NR. BHAYANDER FHATAK , BHAYANDER EAST TEL: 9380835670	Invoice No. & Date MT-108	Dated:- 02.01.2024
	IEC NO LUT NO :-	AAQCM9217J AD2711230203340
		Exp. Ref.
Consignee: **AL MARSA TRANSPORT LLC** RAS ALKHOUR INDUSTRIAL AREA 2, ST NO. 7, GATE NO. 63, DUBAI , U.A.E. TEL: 00971581070650 EMAIL:bekoboss@yahoo.com	Buyer other then consignee :	
Pre-Carriage by :- BY SEA	Place of Receipt of Cargo	Country of Origin
		Country of Final Destination U.A.E
Vessel Name:-	Port of Loading NHAVA SHEVA	Terms of Delivery and Payment :-
Port of Discharge:- JABEL ALI	Final Destination:- U.A.E.	

Carton No.	No. of Pkgs.	No. of pcs Per pkg.	Total pcs	Description of Goods	CODE	Net Wt. Per pkg.	Gr. Wt. Per pkg.	Net Wt. In Kgs.	Gross Wt. in Kgs.
5	1	252	252	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	48.00	48.30
6-7	2	192	384	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	96.00	96.60
17	1	192	192	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	48.00	48.30
18 TO 21	4	180	720	GIRLS FROCK WITH JACKET (Made of Man made Fibres)	62042390	48.000	48.300	192.00	193.20
24-25	2	240	480	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	96.00	96.60
26	1	222	222	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	48.00	48.30
27-28	2	228	456	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	96.00	96.60
29	1	150	150	GIRLS FROCK WITH JACKET (Made of Man made Fibres)	62042390	48.000	48.300	48.00	48.30
30-31	2	240	480	GIRLS FROCK WITH JACKET (Made of Man made Fibres)	62042390	48.000	48.300	96.00	96.60
41-42	2	240	480	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	96.00	96.60
47-48	2	243	486	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	96.00	96.60
50-51	2	240	480	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	96.00	96.60
56	1	198	198	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	48.00	48.30
57	1	150	150	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	48.00	48.30
58-59	2	240	480	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	96.00	96.60
60	1	150	150	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	48.00	48.30
65-66	2	120	240	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	96.00	96.60
67 TO 69	3	192	576	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	144.00	144.90
70	1	240	240	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	48.00	48.30
71	1	111	111	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	48.00	48.30
77	1	240	240	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	48.00	48.30
82-83	2	240	480	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	96.00	96.60
99-100	2	108	216	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	96.00	96.60
109 TO 111	3	180	540	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	144.00	144.90
112-113	2	240	480	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	96.00	96.60
114 TO 116	3	180	540	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	144.00	144.90
118	1	240	240	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	48.00	48.30
119	1	234	234	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	48.00	48.30
121	1	240	240	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	48.00	48.30
	50		10137	TOTAL WEIGHT			KG.	2400.000	2415.000

30

18

144

48x3

Total Net wt :- 2,400.000 Kg.
Total Gross wt :- 2,415.000 Kg.
Total Pkgs :- 50

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, exclusionsand 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.

For MKAPPER TRADERS PVT.LTD.
MKAPPER TRADERS PRIVATE LIMITED
DIRECTOR
LAKSH MADAN BANSAL

P1 10/1/24

P2 10/1/2024

CB 10/1/24

MKAPPER TRADERS PRIVATE LIMITED
GALA NO E3,VIKAS INDUSTRIAL ESTATE, BHAYANDER (EAST), DIST THANE - 401105. TEL: 9388835670

Annexure-A
Export Value Declaration

(See Rule 7 of Customs Valuation (Determination of Value of Export Goods) Rule, 2007)

1. Shipping Bill No & Date: - DT.
2. Invoice No & Date: - MT-108 DT. 02/01/2024
3. Nature of Transaction: -
   Sale ( ) Sale on Consignment Basis () Gift ( ) Sample ( ) Other ( )
4. Method of Valuation Rule 3(*) Rule 4( ) Rule 5( ) Rule 6( )
5. Whether Seller & Buyer are related Yes ( ) No (*)
6. If yes, whether relationship had influenced the Price
7. Terms of Payment: - 60 days after delivery
8. Terms of Delivery: - FOB
9. Pervious Exports of identical/Similar Goods if any
   Shipping Bill No & Dt: DT
10. Any other relevant information (attach separate sheet, if necessary)

Declaration: -

1. I/We hereby declare that the information furnished above is true, complete and Correct in every respect.
2. I/We also undertake to bring to the notice of proper officer any particulars which Subsequently come to my/our knowledge which will have bearing on a valuation.

Place: **Mumbai**
DT: 02/01/2024

Signature of Exporter

MKAPPER TRADERS PRIVATE LIMITED

DIRECTOR

(LAKSH MADAN BANSAL)

Job No :

Public Notice No. & Dated

NEW CUSTOM HOUSE MUMBAI/NHAVA SHEVA

ANNEXURE = C

Data to be entered by Examining Officer/P.O. when export goods are brought for examination

1. Shipping Bill No. : 6494047 3.1.24 Date:
2. (a) Vessel Name / Rotation No :
   (b) Shipping Line :
   (c) Steamer Agent Name :
3. Date of Receipt of Consignment : Marks & No. : PO No: PO-AM-34954 14.11.23
4. Fright And Insurance Charges : AS PER INVOICE ("WE INTEND TO CLAIM REWARDS UNDER MERCHANDISE EXPORTS FROM INDIA SCHEME (MEIS)")
   (I) Freight Value
   (II) Insurance Value :
5. Total No. Of Packages : 72 Pkgs
6. Type Of Packages (Boxes,Bags etc) : IRN No: 20240104001064115
7. No. Marked On The Packages (1-25 etc):
8. Gross Weight(In Kgs.) : 3477.6000 Kgs
9. Net Weight (In Kgs.) : 3456.000 Kgs

(29)

10. Details of any other document contannig examination details by Central Excise Officer.

Sr No	AR4 or any other document No	Date	Commissionerate	Division	Range

CVR. LUT

11. Whether Factory Stuffed (Yes/No) :
(I) If Yes WhetherSampleAccompanies (Y/N) N PSB No: 6301167 26.12.23
(II) Factory Name And Address

12. Container Details

Container No	Size	Excise Seal No.(Where Factory Stuffed)	Date

Nil Bal ... 100% Examine ... Allowed for Export ... Supdt

I/We Declare that particulars given herin are true and correct
Name & Signature of the CHA/Exporter : DNC LOGISTICS LLP

P.O. PO-AM-34954 14-11-23 FRNs

Supdt

Date

Goods arrived, verified the number of packages and marks and numbers there on and to be declared.

Notes :
1. For Factory/CFS Stuffed containers, gross weight given in SL. No.10 should be exclusive of the weight of the container.
2. In case of clubbed consignments details of all consignments should be indicated in the table against Sr.No. 14.
3. Against Sr. No. 4 the Shipping Line Code would be the same as Adopted by CONSIR for various shipping lines.
4. Against Sr. No. to & 14 in Case of container Stuffed in Export Shed, the Concerned Preventive Officer supervising shall fill in required particulars on the system.

P1 10/1/24 P2 10/1/2024 CB 10/1/24

03-0? 2024 17:58:22

DNC LOGISTICS LLP

Checklist for Shipping Bill 11/2584

Job No. & Dt. : 01-10-E004616 03-01-2024 CHA : AAPFD8227RCH001 DNC LOGISTICS LLP

Port of Loading : INNSA1 State(Org) : MAHARASHTRA

Shipping Bill No : 6494047 Shipping Bill Dt : 03-01-2024

Exporter Details
IEC Code : AAQCM9217J PAN No : AAQCM9217J
Name : MKAPPER TRADERS PVT LTD
Add : GROUND FLOOR, E-3, VIKAS INDUSTRIAL - ESTATE, NEAR RAILWAY CROSSING, GODDEV - PHATAK ROAD, MIRA BHAYANDER - THANE - 401105
Branch Sr # 0
GSN No. : 27AAQCM9217J1ZU
Exporter Class : PRIVATE

Consignee
AL MARSA TRANSPORT LLC
RAS ALKHOUR INDUSTRIAL AREA 2, ST NO. 7, GATE NO. 63, DUBAI , U.A.E. U.A.E.

Port of Loading	: J.N.P.T	Total Pkgs	: 72 PKG
		Loose pckts	: 0
Gross Weight	: 3477.600 KGS	Net Weight	: 3456.000 KGS
Type of Exporter	: [R] - MERCHANT	No of Ctns.	: 0
Port of Desti	: Jebel Ali-AEJEA	Country of Desti	: U.A.E.
Port of Discharge	: Jebel Ali-AEJEA	Country of Disch	: U.A.E.
Rotation No	:	Rotation Dt	:
Nature of Cargo	: P-PACKAGED CARGO		

Marks & No
AS PER INVOICE ("WE INTEND TO CLAIM REWARDS UNDER REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS (RoDTEP)") SHIPMENT UNDER LUT ARN AD271123020334O

FOREX Bank Acc	: XX		
FOB Value (INR)	: 7425136.80	DrawBack Amount	289580.34
FOB Value (FC)	: 89784.00	DBK + STR (INR)	289580.34
AD. Code	: 0000656	Service Tax Refund(INR)	0.00
Bank Name	: SBI	State Lev. Amt	0.00
I.F.S. Code	: SBIN0061316	Total ROSCTL Amt	352694.00
Bank a/c No.	:	Total Taxable Amt.	0.00
ST/ Excise Regn.	:	Total IGST Amt.	0.00
		Total RODTEP Amt.	0.00

Invoice Details Invoice 1 Of 1

Inv Val	: USD 89784.00	(INR 7425136.80)
FOB Value	: USD 89784.00	(INR 7425136.80)
Inv No. & Date	: MT-107	02-01-2024
Nature of Cont	: FOB	
Currency of Inv.	: USD	
Exchange Rate	: 82.70	
Exp Contract	:	

	Rate	Currency	Amount
Insurance :			0.000
Freight :			0.00
Discount :			0.00
Commission :		USD	0.00
Oth.Deduction :			0.00
Packing Chgs :			0.00

Nature of Payment : DA-DELIVERY AGAINST ACCEPT Period of Payment in days
Buyer Name & Add. : << SAME AS CONSIGNEE >>

VAISHANC LOGISTICS YARD - CFS
CARGO RECEIPT
72 ....LCL/FCL
Date.. 04/01
3
Date.. 6496047
A/ Shipper..
Incharge 03/01

DNC Log

04/01/24

P1 10/1/24 P2 10/1/2024 EB 10/1/24

03-[illegible]-2024 17:58:22

DNC LOGISTICS LLP

Checklist for Shipping Bill 11/2584

Job No. & Dt. : 01-10-E004616 03-01-2024 CHA : AAPFD8227RCH001 DNC LOGISTICS LLP
Port of Loading : INNSA1 State(Org) : MAHARASHTRA

Shipping Bill No : 6494047 **Shipping Bill Dt** : 03-01-2024
Exporter Details **Consignee**
IEC Code : AAQCM9217J PAN No : AAQCM9217J AL MARSA TRANSPORT LLC
Name : MKAPPER TRADERS PVT LTD

Total RODTEP Amt. 0.00

ITEM DETAILS

Invoice No & Date : MT-107 02-01-2024

No RITC Code Description
Quantity Rate Goods Value FOB Val(FC) FOB(INR) PMV/Unit (INR) Total PMV Sch
Unit Per
Scheme Description IGST Pymt Status Taxable Value %GST IGST Amt End User Reward
CompCess Amt District & State Name SQC Qty & Unit Export Under Preferatial/Free Trade

1 62042390 GIRLS FROCK (Made of Man made Fibres)
(sizes 22*26, 22*32, 34*38)
12384.000 7.25000 89784.00 89784.00 7425136.80 659.53 8167650.48 60
PCS Per 1 LUT 0.0C 0.00 GNX100 YES
DRAWBACK AND REBATE OF STATE LEVIES
0.0C THANE-497 :- MAHARASHTRA 12384.0(NOS NCPTI-Preferential Trade Benefit not Claimed at Importing Country

12384.000 89784.00 89784.00 7425136.8(659.5[illegible] 8167650.4[illegible]
0.0C 0.0C

DRAWBACK DETAILS

Inv	Item	DBK Sr No	Custom Rate / Excise Rate	DBK Adv (Rate)	DBK Rate Spec / Value-Cap	DBK Qty	Unit	DBK Amount (INR)
1	1	62040103B		3.90	124.000/PC	12384.000	PCS	289580.34
				Total QTY :	12384.000	Total DBK (INR)		289580.34

ROSCTL DETAILS

Inv NO	Item No	ROSCTL Sr No	State Rate / Central Rate	State On Qty / Central On Qty	State Wt / Central Wt	Quantity	State Amount / Central Amount
1	1	62040103B	2.65	54.60	0.00	12384.00	196766.13
			2.10	43.30	0.00		155927.87
						Total :	352694.00

RODTEP DETAILS

Inv NO	Item No	SQC Qty	Item FOB	On FOB%	Calc.FOB Amt	On Cap Value/Unit	Calc.Cap Amt	RODTEP Amt
1	1	12384.0(	7425136.8(		0.0C		0.0C	0.0C

*Subject to Notn. 19/2015-20 Dated on 17.08.2021 0.0C

Fact. Stuff	Sample Acc	Vessel Name	Voyage No.
N	N		

Total Value declared by Exporter for DEPB Item
Total Value declared by Exporter for NON-DEPB Item

P1 [illegible] 10/11/24 P2 10/11/2024 CB 10/11/24

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DNC LOGISTICS LLP

Checklist for Shipping Bill 11/2584

Job No. & Dt. : 01-10-E004616 03-01-2024 CHA : AAPFD8227RCH001 DNC LOGISTICS LLP

Port of Loading : INNSA1 State(Org) : MAHARASHTRA

Shipping Bill No : 6494047 **Shipping Bill Dt** : 03-01-2024

Exporter Details **Consignee**

IEC Code : AAQCM9217J PAN No : AAQCM9217J AL MARSA TRANSPORT LLC

Name : MKAPPER TRADERS PVT LTD

Total RODTEP Amt. 0.00

Packing Details

PacketFrom	PacketTo	TypeOfPacket.
1	4	PKG
101	108	PKG
117	117	PKG
120	120	PKG
122	122	PKG
22	23	PKG
32	40	PKG
43	46	PKG
49	49	PKG
52	55	PKG
61	64	PKG
72	76	PKG
78	81	PKG
8	16	PKG
84	98	PKG

Statement

nv.SrNo	Pro.SrNo	Type	Code	Desc.
1	1	DEC	RS001	I/We, 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.

eSANCHIT

InvSrNo	Pro.SrNo	File Name / Party Name	IRN	DocumentTypeCode	PlaceOfIssue / Document Referance No	Date
1	1	EVD107 MKAPPER TRADERS PVT LTD	2024010200093085	VALUE DECLARATION (GATT VALUATION DECLARATION)-934000	INDIA MT-107	02-01-2024
1	1	INV.. MKAPPER TRADERS PVT LTD	2024010300061357	COMMERCIAL INVOICE-380000	INDIA MT-107	02-01-2024
1	1	PL.pdf MKAPPER TRADERS PVT LTD	2024010300061358	PACKING LIST-271000	INDIA MT-107	02-01-2024

P1 10/1/24

P2 10/1/2024

CB 10/1/24

03-0?-2024 17:58:22

DNC LOGISTICS LLP

Checklist for Shipping Bill 11/2584

Job No. & Dt. : 01-10-E004616   03-01-2024 CHA : AAPFD8227RCH001 DNC LOGISTICS LLP

Port of Loading : INNSA1   State(Org) : MAHARASHTRA

Shipping Bill No : 6494047	**Shipping Bill Dt** : 03-01-2024
Exporter Details	**Consignee**
IEC Code : AAQCM9217J PAN No : AAQCM9217J	AL MARSA TRANSPORT LLC
Name : MKAPPER TRADERS PVT LTD	

Total RODTEP Amt. 0.00

I/We, in regard to my/our claim under RoDTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that:
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.
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.
I /We Declare that the particulars given herein are true and correct.
I/We undertake to abide by provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realization / repatriation of foreign exchange to / from India.

I declare thet, 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 rate and rebate claimed for. Further, declare that an Internal Complaints Commitee(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

Software :- U.S. Computers

Created By User :- JUGAL

P1 10/1/24

P2 10/1/2024 CB 10/1/24

INVOICE

Exporter:

MKAPPER TRADERS PVT LTD
E-3, VIKAS INDUSTRIAL EST
NR. BHAYANDER FHATAK ,
BHAYANDER EAST
TEL: 9380835670

Invoice No. & Date.
MT-107 Dated:- 02.01.2024

Exp. Ref.

IEC NO :- AAQCM9217J
LUT NO :- AD2711230203340
GSTIN : 27AAQCM9217J1ZU
AD CODE : 0000656-5000008

Consignee:
AL MARSA TRANSPORT LLC
RAS ALKHOUR INDUSTRIAL AREA 2,
ST NO. 7, GATE NO. 63,
DUBAI , U.A.E.

TEL: 00971581070650
EMAIL:bekoboss@yahoo.com

Buyer other then consignee :

Shipping mark: AT

Pre-Carriage by :- BY SEA	Place of Receipt of Cargo	Country of Origin INDIA	Country of Final Destination U.A.E.
Vessel Name:-	Port of Loading NHAVA SHEVA-MUMBAI	Terms of Delivery and Payment :- FOB 60DAYS AFTER DELIVERY	
Port of Discharge:- JABEL ALI	Final Destination:- U.A.E.		

Marks & Nos.	No.& Kind of Pkgs.	Description of Goods	HSN CODE	Quantity in pcs	Rates in US $	Amount US $
AT	72	GIRLS FROCK (Made of Man made Fibres) (sizes 22*26, 22*32, 34*38)	62042390	12384	7.25	89784.00
	72			TOTAL US $		89784.00

Amount in words :-US Dollar Eighty Nine Thousand Seven Hundred Eighty Four Only

BANK DETAILS
BENEFICIARY :- MKAPPER TRADERS PRIVATE LIMITED
BANK :- STATE BANK OF INDIA
BRANCH :- GANDHIPATH WEST, JAIPUR
AC NO :- 42338907933
IFSC CODE :- SBIN0061316
SWIFT COE :- SBININBB154

Total Net wt :- 3,456.000 Kg.
Total Gross wt :- 3,477.600 Kg.
Total Pkgs :- 72.000 ctn

Declaration :- We declare that the above particulars are true and correct .
"WE INTEND TO CLAIM REWARDS UNDER REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS (RoDTEP)

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, exclusionsand 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 CustomsAudit Regulations, 2018.

For MKAPPER TRADERS PVT LTD.,

MKAPPER TRADERS PRIVATE LIMITED
DIRECTOR
LAKSH MADAN BANSAL

P1 15/1/24 P2 10/1/2024 CB 10/1/24

PACKING LIST

Exporter: **MKAPPER TRADERS PVT LTD** E-3, VIKAS INDUSTRIAL EST NR. BHAYANDER FHATAK , BHAYANDER EAST	Invoice No. & Date: MT-107 Dated:- 02.01.2024 Exp. Ref. IEC NO. :- AAQCM9217J LUT NO :- AD2711230203340 **GSTIN :** 27AAQCM9217J
Consignee: **AL MARSA TRANSPORT LLC** RAS ALKHOUR INDUSTRIAL AREA 2, ST NO. 7, GATE NO. 63, DUBAI , U.A.E. TEL: 00971581070650 EMAIL:bekoboss@yahoo.com	Buyer other then consignee : Shipping mark: AT
Pre-Carriage by :- BY SEA Place of Receipt of Cargo	Country of Origin: INDIA Country of Final Destination: U.A.E.
Vessel Name:- Port of Loading: NHAVA SHEVA-MUMBAI	Terms of Delivery and Payment :- FOB 60DAYS AFTER DELIVERY
Port of Discharge:- JABEL ALI Final Destination:- U.A.E	

Carton No.	No. of Pkgs.	No. of pcs Per pkg.	Total pcs	Description of Goods	HSN CODE	Net Wt. Per pkg.	Gr. Wt. Per pkg.	Net Wt. In Kgs.	Gross Wt. in Kgs.
1 TO 4,8,9, 49,53,54,76,84, 85,92,93,117	15	216	3240	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	720.00	724.50
10 TO 13,15, 16,22, 23, 32 TO 40, 43 TO 46, 52,55,61, 62,64	26	180	4680	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	1,248.00	1,255.80
14,63,72 TO 75, 78 TO 81, 86 TO 91, 94 TO 98, 101 TO 108, 120, 122	31	144	4464	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	1,488.00	1,497.30
	72		12384	TOTAL WEIGHT			KG.	3456.000	3477.600

Total Net wt :- 3,456.000 Kg.
Total Gross wt :- 3,477.600 Kg.
Total Pkgs :- 72

Declaration :- We declare that the above particulars are true and correct.
"WE INTEND TO CLAIM REWARDS UNDER REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS (RoDTEP)

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 CustomsAudit Regulations, 2018.

For MKAPPER TRADERS PVT LTD.,
MKAPPER TRADERS PRIVATE LIMITED
DIRECTOR
LAKSH MADAN BANSAL

P1 10/1/24
P2 10/1/2024
LB 10/1/24

PACKING LIST

Exporter: **MKAPPER TRADERS PVT LTD** E-3, VIKAS INDUSTRIAL EST NR. BHAYANDER FHATAK , BHAYANDER EAST TEL: 9380835670	Invoice No. & Date. MT-107 Dated:- 02.01.2024 Exp. Ref. IEC NO. :- AAQCM9217J LUT NO :- AD2711230203340
Consignee: **AL MARSA TRANSPORT LLC** RAS ALKHOUR INDUSTRIAL AREA 2, ST NO. 7, GATE NO. 63, DUBAI , U.A.E. TEL: 00971581070650 EMAIL:bekoboss@yahoo.com	Buyer other then consignee :
Pre-Carriage by :- BY SEA / Place of Receipt of Cargo	Country of Origin / Country of Final Destination U.A.E.
Vessel Name:- / Port of Loading Nhava Sheva	Terms of Delivery and Payment :-
Port of Discharge:- JABEL ALI / Final Destination:- U.A.E	

Carton No.	No. of Pkgs.	No. of pcs Per pkg.	Total pcs	Description of Goods	#REF! CODE	Net Wt. Per pkg.	Gr. Wt. Per pkg.	Net Wt. In Kgs.	Gross Wt. in Kgs.
1 TO 4	4	216	864	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	192.00	193.20
8-9	2	216	432	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	96.00	96.60
10 TO 13	4	180	720	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	192.00	193.20
14	1	144	144	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	48.00	48.30
15-16	2	180	360	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	96.00	96.60
22-23	2	180	360	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	96.00	96.60
32 TO 40	9	180	1620	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	432.00	434.70
43 TO 46	4	180	720	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	192.00	193.20
49	1	216	216	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	48.00	48.30
52	1	180	180	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	48.00	48.30
53-54	2	216	432	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	96.00	96.60
55	1	180	180	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	48.00	48.30
61-62	2	180	360	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	96.00	96.60
63	1	144	144	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	48.00	48.30
64	1	180	180	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	48.00	48.30
72 TO 75	4	144	576	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	192.00	193.20
76	1	216	216	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	48.00	48.30
78 TO 81	4	144	576	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	192.00	193.20
84	1	216	216	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	48.00	48.30
85	1	216	216	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	48.00	48.30
86 TO 91	6	144	864	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	288.00	289.80
92-93	2	216	432	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	96.00	96.60
94 TO 98	5	144	720	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	240.00	241.50
101 TO 108	8	144	1152	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	384.00	386.40
117	1	216	216	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	48.00	48.30
120	1	144	144	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	48.00	48.30
122	1	144	144	GIRLS FROCK (Made of Man made Fibres)	62042390	48.000	48.300	48.00	48.30
	72		12384	TOTAL WEIGHT			KG.	3456.000	3477.600

Total Net wt :- 3,456.000 Kg.
Total Gross wt :- 3,477.600 Kg.
Total Pkgs :- 72

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.
or credited under any other mechanism outside RoDTEP.
goods for the purposes of audit in the manner and for the time period prescribed in the CustomsAudit Regulations, 2018.

For MKAPPER TRADERS PVT LTD.
DIRECTOR
LAKSH MADAN BANSAL

P,
10/1/24

PANCHANAMA dated 10.01.2024 drawn at CFS – Vaishno Logistics Yard, Survey No. 205/5, Uran, Navi Mumbai-400702.

Pancha No. 1			Pancha No. 2		
Name	:	Karsan Budhiya Dama	Name	:	Mahendra Dayaram Panchal
Age	:	46	Age	:	61
Address	:	Wadhwa Residency, Promenade-2, 6th Floor, Ghatkopar West, Mumbai Maharashtra-400086	Address	:	B/209, Garden View, Sai Nagar, Vasai West, Palghar, Maharashtra-401202
Occupation	:	Private Job	Occupation	:	Private Job
ID Card	:	Aadhar-4120 5974 3670	ID Card	:	Aadhar-4047 4932 4703
Mobile No.	:	9820839566	Mobile No.	:	9222695805

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Ashok Kumar Nayak, an Intelligence Officer, SIIB(X), JNCH on 10.01.2024 at 1630 hrs at Vaishno Logistics Yard, Survey No. 205/5, Uran, Near Chirle Village, Navi Mumbai-400702 to witness the examination of goods of exporter M/s. MKAPPER Traders Pvt. Ltd. (IEC: AAQCM9217J) covered under 02 Shipping Bills No. 6494041 & 6494047 both dtd 03.01.24 carted inside Vaishno Logistics Yard CFS, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Paramveer Singh Nain, IO/SIIB(X) and Shri Tarachand K Dand, G-card holder of M/s. DNC Logistics LLP (License No.11/2584) having Kardex No. 4274/2022. Then the officer explained to us that the exporter M/s. MKAPPER Traders Pvt. Ltd. (IEC: AAQCM9217J) having address at Ground Floor, E-3, Vikas Industrial Estate, Near Railway Crossing, Goddev-Phatak Road, Mira-Bhayander-Thane, Maharashtra-401105 has filed 02 Shipping Bills No. 6494041 & 6494047 both dtd 03.01.24 through their Customs Broker M/s. DNC Logistics LLP (License No.11/2584) for export of their consignment.

We were shown copy of Hold letter No. 242/2022-23/SIIB(X) issued vide F.No. SG/Misc-101/2021-22/SIIB(X) JNCH dated 08.01.2024 signed by Dy. Commissioner of Customs, SIIB(X), JNCH regarding hold of the above-mentioned Shipping Bill along with their respective export invoice & packing list.

P1 Karsan 10/1/24 P2 [signature] 10/1/2024 CB [signature] 10/1/24 4274

Yard CFS in our presence and the same were handed over to Manager, Vaishno Logistics Yard CFS for safe custody.

We have put our dated signatures on the Shipping Bills No. 6494041 & 6494047 both dtd 03.01.24, 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 in the same place and same date i.e. 10.01.2024 at 2130 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 drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 10th day of January 2024.

10/1/24
(Ashok Kumar Nayak)
I.O./SIIB(X), JNCH

In presence of:

10/1/24
Pancha-I

10/1/2024
Pancha-II

10/1/24
(Paramveer Singh Nain)
I.O./SIIB(X), JNCH

10/1/24 H274
(Representative of CB)
TARACHAND KHIMJI DAND

भारत सरकार
Government of India

आधार

Issue Date: 26/11/2011

करसन बुधिया दामा
Karsan Budhiya Dama
जन्म तारीख / DOB: 05/01/1977
पुरुष / Male

4120 5974 3670

मेरा आधार, मेरी पहचान

9820839566

भारतीय विशिष्ट पहचान प्राधिकरण
Unique Identification Authority of India

AADHAAR

Print Date: 31/07/2021

पत्ता: मार्फत: बुधिया विश्राम दमा, वाधवा रेसीडेन्सी , प्रोमेनदे -2 6 फ्लोर , 605, एल बी एस रोड, आर .सिटी माल समोर, घाटकोपर वेस्ट, मुंबई, मुंबई उपनगर, महाराष्ट्र, 400086

Address: C/O: Budhiya Vishram Dama, wadhwa residency , promenade -2 6th floor , 605, l. b. s. road, opp r .city mall, ghatkopar west, Mumbai, Mumbai Suburban, Maharashtra, 400086

4120 5974 3670

1947 | help@uidai.gov.in | www.uidai.gov.in

भारत सरकार

भारत सरकार
Government of India

आधार

भारतीय विशिष्ट ओळख प्राधिकरण
Unique Identification Authority of India

नोंदविण्याचा क्रमांक / Enrollment No. : 2821/33010/03965

To
Mahendra Dayaram Panchal
महेंद्र दयाराम पांचाल
C/O: Dayaram Panchal,
B/209, Garden View,
Sai Nagar,
Near New Swami Narayan Mandir,
Vasai West,
VTC: Vasai, PO: Bassein Road,
Sub District: Vasai, District: Palghar,
State: Maharashtra, PIN Code: 401202,
Mobile: 9222695805

68318790

KC683187903FL

आपला आधार क्रमांक / Your Aadhaar No. :

4047 4932 4703

माझे आधार, माझी ओळख

भारत सरकार
Government of India

आधार

Issue Date: 29/11/2011

महेंद्र दयाराम पांचाल
Mahendra Dayaram Panchal
जन्म तारीख / DOB: 13/01/1962
पुरुष / Male

4047 4932 4703

माझे आधार, माझी ओळख

10/11/2024

कार्यालय प्रधान आयुक्त, सीमाशुल्क (सामान्य), नवीन सीमाशुल्क भवन, बलार्ड एस्टेट, मुम्बई-400001

OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL), NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI-400001

e-mail: cbsec.nch@gov.in

Phone no: 022-22757891

FORM-G

[see sub-regulation (5) of regulation 13]

Identity Card

CARD NO. 4274/2022

Valid upto LIFETIME

Shri/Ms. TARACHAND K DAND having been registered in the books of this office as a EMPLOYEE of Shri/Sarvashri/Ms./ M/s DNC LOGISTICS LLP having been authorized by him/them to transact business at the Mumbai Custom House on his/their behalf is hereby permitted to do so for a peiod of five years with effect from 16.03.2022 or until the cancellation of the license issued to his principal, whichever is earlier.

He/She has passed the examination conducted under sub-regulation (5) of regulation 13 of the Customs Brokers Licensing Regulations 2018.

Specimen signature of employee:

Permanent Account No. (PAN) of employee: AJQPD8535L

Name of the Customs Broker: DNC LOGISTICS LLP

Customs Broker Licence No.: AAPFD8227R [11/2584]

Customs station: MUMBAI

Dated: 27.07.2022

Signature of the Deputy/Assistant Commissioner of Customs

1. यह कार्ड अंतरणीय नहीं है और इसे मुंबई सीमा शुल्क के किसी भी कर्मचारी द्वारा मांगे जाने पर प्रस्तुत किया जाना चाहिए।
2. यह कार्ड सीबीएलआर 2018 के विनियमन 13(5) के तहत सीमाशुल्क ब्रोकर के मालिक/भागीदार/निदेशक/कर्मचारी को जारी किया गया है जिसका नाम कार्ड के मुखपृष्ठ पर उल्लिखित है।
3. यह कार्ड मुंबई सीमा शुल्क क्षेत्र में सीमा शुल्क निकासी कार्य करने के लिए मान्य है।
4. इस कार्ड का उपयोग किसी अन्य उद्देश्य के लिए नहीं किया जाना चाहिए।
5. इस कार्ड को सीमा शुल्क क्षेत्र के अंदर हर समय पहना और प्रदर्शित किया जाना चाहिए।
6. जब यह कार्ड किसी भी कारण से अमान्य हो जाता है, तो इसे जारी करने वाले प्राधिकारी को तत्काल वापस किया जाना चाहिए।
7. इस कार्ड के खो जाने/मिलने की सूचना नियंत्रण कक्ष, नवीन सीमाशुल्क भवन, बल्लार्ड एस्टेट, मुंबई (फोन: 022-22757575 (24 घंटे) या निकटतम पुलिस स्टेशन में तुरंत दें।

1. This card is non-transferrable and should be produced on demand by any employee of Mumbai Customs.
2. This card has been issued under Regulation 13(5) of CBLR 2018 to the Proprietor/Partner/Director/Employee of Custom Broker whose name is mentioned on the face of the card.
3. This card is only valid for transacting Customs clearance work in Mumbai Customs Zones.
4. This card should not be used for any other purpose.
5. This card should be worn and displayed at all times inside Customs Area.
6. When this card ceases to be valid for any reason, it should be returned to the issuing authority.
7. If this card is lost/found by anyone, it should be immediately be informed/returned to the Control room, New Custom House, Ballard Estate, Mumbai. Phone - 022-22757575 (24 hrs.) or to the nearest Police Station.

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

सत्यमेव जयते

F.No. SG/MISC-305/2023-24/SIIB(X)JNCH **Date: .01.2024**

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 6494041 dtd 03.01.2024 of M/s. MKAPPER Traders Pvt. Ltd. (IEC: AAQCM9217J)– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **6494041 dtd 03.01.2024** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	6494041 dtd 03.01.2024	Girls Frock with Jacket Made of MMF	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. Nature of the sample
c. Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

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

Encl: as above.

L.N. 79/ SIIB(X) DA. 24.01.24

S/B No.: 6494041 dated 03.01.2024

Report: The sample as received is in the form of readymade garment having one frock one Jacket and belt.

Total wt of sample = 326.7 gms
Wt. of Frock = 235.1gm
Wt. of Jacket =79.2 gm
Wt. of Belt = 12.4

1. Frock - The sample is in the form of readymade garment (Frock). It is made of Dyed woven fabric lined with Dyed knitted fabric decorated with decorative piece at front of fitted with zip at back side. It is wholly composed of polyester filament yarns.

-Total wt. of sample =235.1 gms
-Wt. of Dyed woven fabric = 166.4 gm
-Wt. of Dyed knitted lining fabric = 58.2gm
-Wt. of decorative piece and Zip = balance.
GSM of Dyed woven fabric =122.2

2. Jacket: The sample is in the form of readymade garment (Jacket full sleeves). It is made of printed woven fabric lined with white knitted fabric having frills at sleeves and decorative plastic buttons at front. It is wholly composed of polyester filament yarns.

Total wt. of sample =79.2 gms
-Wt. of printed woven fabric = 60.1 gm
-Wt. of white knitted lining fabric = 15.2gm
-Wt. of decorative plastic buttons = balance

GSM of printed woven fabric =117.5

3. Belt- The sample is in the form of readymade article (belt). It is made of three layers pasted together having craftical tick buttons and decorative metallic piece. It is made of polyethylene strip sandwiched between printed woven fabric of polyester from upper side and non-woven fabric of polyester at lower side.

Total wt. of sample =12.4 gm
Wt. of inner layer of polyethylene = 5.0 gm
Wt. of outer layer of printed woven fabric = 3.0 gm
Wt. of metallic piece and buttons = 3.5gm
Wt of non-woven fabric -balance

Sealed remnant returned.

07/02/2024
Arunabh Srivastav
Assistant Chemical Examiner
JNCH Laboratory

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

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

F.No. SG/MISC-305/2023-24/SIIB(X)JNCH **Date: .01.2024**

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 6494047 dtd 03.01.2024 of M/s. MKAPPER Traders Pvt. Ltd. (IEC: AAQCM9217J)– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **6494047 dtd 03.01.2024** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	6494047 dtd 03.01.2024	Girls Frock Made of MMF	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. Nature of the sample
c. Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

24/1

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

Encl: as above.

L.N.77/SIIB(X)   Dt.24.01.24

S /B no-6494047 Dt/03/1/2024, sr no 1

Report:

The sample as received is in the form of textile article (Girls frock). It is made of printed woven pleated fabric at upper side of frock stitched with knitted liner, elastic strip at both sleeve positions, pasted with decorative item, fitted with zipper& buttons, and dyed knitted pleated fabric at lower part stitched with dyed and knitted liner. It is wholly composed of polyester filament yarns.

Net weight of sample=252.6gm
Wt of printed woven fabric (upper)= 61.3gm,
Wt of dyed knitted material (upper)= 14.8gm,
Wt of dyed Knitted fabric= 125.9 gm,
Wt of dyed knitted lining material =40.3gm,
Wt of decorative items made of fabric=3.0gm,
Wt of zipper= 3.0 gm,
Wt of Elastomeric strip and buttons=Balance

Sealed remnant sample returned

R. Uday 14/2/24
Dr. UDAYA KUMAR
Chemical Assistant

M. Maity 14.02.2024
डॉ. मृत्युंजय माइति
Dr. MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory Nhava Sheva

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

24.1.24

सत्यमेव जयते

F.No. SG/MISC-305/2023-24/SIIB(X)JNCH **Date: .01.2024**

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 6494041 dtd 03.01.2024 of M/s. MKAPPER Traders Pvt. Ltd. (IEC: AAQCM9217J)– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **6494041 dtd 03.01.2024** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	6494041 dtd 03.01.2024	Girls Frock Made of MMF	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. Nature of the sample
c. Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

24/1

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

Encl: as above.

L.N. 78/ SIIB (X)   Dt. 24.01.24

S/B No.-6494041, 03/01/2024

Report: The sample as received is in the form of readymade garment (described as Girls frock made of MMF). It is made of dyed(pink) woven fabric stitched with dyed(pink) knitted lining fabric, further stitched with white woven lining fabric at lower portion. It is fitted with elastic strip at shoulder elastomeric yarns at waist ,flower fabric on front side and zip on back side. It is wholly composed of polyester filament yarns.

Total wt. of sample=160.1g
Weight of dyed woven base fabric=110.2 gm
Weight of dyed knitted lining fabric=31.1 gm
Weight of white woven lining fabric=14.1 gm
Weight of zip=2.5gm
Weight of elastic strip and fabric flower=Balance
GSM of dyed woven base fabric=74 48
GSM of white woven lining fabric-=69.07
Sealed remnant sample returned.

19/02/2024
RAMBABU KANAKAPUDI
Chemical Assistant

19.02.2024
डॉ. रवि शंकर शर्मा
Dr. Ravi Shankar Sharma
रासायनिक परीक्षक ग्रेड II
Chemical Examiner Gr II

Market Enquiry Report of M/s. MKAPPER Traders Pvt. Ltd. (IEC: AAQCM9217J) conducted on 27.01.2024.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Vaibhav Padwal, authorized representative of exporter, conducted a market survey of goods covered under Shipping Bills No. 6494041, 6494047 both dated 03.01.2024 presented for export by M/s. MKAPPER Traders Pvt. Ltd. (IEC: AAQCM9217J). 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 27.01.2024 in wholesale market near Dadar West, Mumbai.

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

S/B No.	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price	PMV	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
		Aakash Garments, Senapati Bapat Marg, Dadar (W), Mumbai-28	Sachin Selection, Senapati Bapat Marg, Dadar (W), Mumbai-28	Arihant Traders, Senapati Bapat Marg, Dadar (W), Mumbai-28			
6494041 03.01.2024	Girls Frock of MMF	315	310	310	312	660	2461579
	Girls Frock with Jacket of MMF	355	345	340	347	751	425456
6494047 dtd 03.01.2024	Girls Frock of MMF	315	310	310	312	659.53	3508813

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.

27/1/24

(Vaibhav Padwal)
Authorized representative of exporter

27/01/2024

(Ashok Kumar Nayak)
IO/SIIB(X)

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

F. No. CUS/SIIB/ALT/709/2024-SIIB(E) **31-01-2025**

Reminder - III

To,
The Commissioner of CGST,
Commissioner Of Central Goods & Services Tax, Thane
Accel House, Road No. 22, Midc, Wagle Industrial Estate,
Thane (West)-400604
Email: gst.thane@gov.in

Sir/Madam,

Sub: Verification of the genuineness of M/s. Mkapper Private Limited (GSTIN: 27AAQCM9217J1ZU) and its suppliers – reg.

Please refer to this office letter dated 05.12.2024, 24.12.2024 & 15.01.2025 of even No. (copy enclosed) on the above-mentioned subject. It is to inform that this office is investigating a case against the Exporter M/s. Mkapper Private Limited (GSTIN: 27AAQCM9217J1ZU). Therefore, it is once again requested to get the following verified and report at the earliest: -

1. Whether the Exporter having GSTIN is existent at the declared premises. Physical verification of the premises may please be got done.

2. Verify the genuineness of the Exporter M/s. Mkapper Private Limited (GSTIN: 27AAQCM9217J1ZU).

3. Whether the Exporter M/s. Mkapper Private Limited (GSTIN: 27AAQCM9217J1ZU) has filed the GST returns regularly or otherwise.

4. Verify the genuineness of Input Tax Credit/IGST Refund availed by exporter Exporter M/s. Mkapper Private Limited (GSTIN: 27AAQCM9217J1ZU).

5. It is also required to comment on whether the said GSTIN (s) is/are genuine business entity(ies) or fraudulent/bogus/paper-based firm(s).

Since the GST verification could not be completed, this is to inform that the verification of GST aspect, if any found, may be investigation at your end by initiating appropriate action at your end under the provisions of GST Act. This is to inform that this office would examine the Customs violations pertaining to the above export only.

Yours faithfully,

Signed by Wagh
Chittaranjan Prakash
Date: 31-01-2025 11:35:35

CHITTARANJAN PRAKASH WAGH
JOINT COMMISSIONER
SIIB(X), NS-II.

Copy to:
The Additional Director,
National Customs Targeting Centre, 13,
Sir Vithaldas Thakerey Marg, Opp. Patkar Hall,
New Marine Lines, Mumbai- 400020.
w.r.t. NCTC Alert

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

F.No. CUS/SIIB/ALT/709/2024-SIIB(E) **31-01-2025**

Reminder III

To,

The Commissioner CGST,
Commissioner Of Central Goods & Services Tax, Thane
Accel House, Road No. 22, Midc, Wagle Industrial Estate,
Thane (West)-400604
Email: gst.thane@gov.in

Sir/ Madam,

Sub: - Verification of genuineness of Supplier M/s. Shree Aadeshwar Industries (GSTIN: 27DQWPK1252D1ZP) - reg.

Please refer to this office letter date 05.12.2024 & 24.12.2024 & 15.01.2025 the above-mentioned subject. It is to inform that this office is investigating a case against the M/s. Mkapper Private Limited (GSTIN: 27AAQCM9217J1ZU) in which M/s. Shree Aadeshwar Industries (GSTIN: 27DQWPK1252D1ZP) is supplier to the said exporter. Therefore, it is requested to get the following verified and report at the earliest: -

1. Whether the Exporter having GSTIN is existent at the declared premises. Physical verification of the premises may please be got done.

2. Verify the genuineness of the Supplier M/s. Shree Aadeshwar Industries (GSTIN: 27DQWPK1252D1ZP).

3. Whether the Supplier M/s. Shree Aadeshwar Industries (GSTIN: 27DQWPK1252D1ZP) has filed the GST returns regularly or otherwise.

4. Verify the genuineness of Input Tax Credit/IGST Refund availed by Supplier M/s. Shree Aadeshwar Industries (GSTIN: 27DQWPK1252D1ZP).

5. It is also required to comment on whether the said GSTIN (s) is/are genuine business entity(ies) or fraudulent/bogus/paper-based firm(s). Also, verify whether Supplier M/s. Shree Aadeshwar Industries (GSTIN: 27DQWPK1252D1ZP) supplied the goods to the said exporter or/otherwise.

Since the GST verification could not be completed, this is to inform that the verification of GST aspect, if any found, may be investigation at your end by initiating appropriate action at your end under the provisions of GST Act. This is to inform that this office would examine the Customs violations pertaining to the above export only.

The outcome of verification may please be communicated to this office at the earliest. Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST Act.

Yours faithfully,

Signed by Wagh
Chittaranjan Prakash
Date: 31-01-2025 11:36:38

CHITTARANJAN PRAKASH WAGH
JOINT COMMISSIONER
SIIB(X), NS-II.

Copy to:
The Additional Director,
National Customs Targeting Centre, 13,
Sir Vithaldas Thakerey Marg, Opp. Patkar Hall,
New Marine Lines, Mumbai- 400020.
w.r.t. NCTC Alert

CBIC-DIN-20240478NW0000775607

SUMMONS

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

To,

The Proprietor M/sMKAPPER TRADERS PVT LTD.

E-3 VIKAS INDUSTRIAL EST NR. BHAYANDER FHATAK, BHAYANDER EAST, THANE , MAHARASHTRA 401105

EM955378595IN
18/4/24

WHEREAS, I, **Kapil** am making inquiry in connection with **export vide SB no- 6494041,6494047 DATED 03.01.2024** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. **e-way bills, GSTR2A**
2. **GST Tax invoice, bank statement**
3. **Any other relevant document**

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 **2024-05-06** 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 **17** day of **April, 2024** at **JNCH**

Name : **Kapil**

Signature : ....
17/4/24

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

File No- CUS/SIIB/ALT/709/2024-SIIB(E)

CBIC-DIN-20250278NT000000C02A

379

SUMMONS

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

To,

The Director, M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J)

Ground Floor, E-3, Vikas Industrial Estate, Near Railway Crossing, Goddev Phatak Road Mira, Bhayandar, Thane, Maharashtra, 401105

EH963121092IN
(11.02.2025)

WHEREAS, I, **Jaganpreet** am making inquiry in connection with **Shipping bill no. 6494041 & 6494047 both dated 03.01.2024** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. **e-way bills and GST tax invoice of subject consignment**
2. **ITR of last 2 years and PFMS linked bank account statement**
3. **any other relevant documents**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☑ **in person** / or ☐ **by an authorised agent** on **2025-02-17** at **02:30:PM** at the office of **C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-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 **11** day of **February, 2025** at **C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707**

Name : **Jaganpreet**

Signature : .... Jagan 11/02/25

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office,

विशेष अन्वेषण एवं आसूचना शाखा (निर्यात) * SPECIAL INVESTIGATION & INTELLIGENCE BRANCH (EXPORT) * NHAVA SHEVA

File No-{US/SIIB/ALT/709/2024-SIIB(E)-

CBIC-DIN-20250178NT000000FF15

SUMMONS

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

To,

The Director, M/s. Mkapper Traders Pvt. Ltd.
(IEC: AAQCM9217J)

GROUND FLOOR,E-3,VIKAS INDUSTRIAL ESTATE , NEAR RAILWAY CROSSING, GODDEV PHATAK ROAD,MIRA , BHAYANDAR , THANE , MAHARASHTRA, 401105

EM963122671IN
28/01/25

WHEREAS, I, **Jaganpreet** am making inquiry in connection with **Shipping Bill No. 6494041 & 6494047 both dated 03.01.2024** under the Customs Act, 1962.

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

1. **e-way bills and GST tax invoice of subject consignment**
2. **ITR of last 2 years and PFMS linked bank account statement**
3. **any other relevant documents**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☑ **in person** / or ☐ **by an authorised agent** on **2025-02-04** at **11:30:AM** at the office of **C-604, SIIB(X), JNCH, Nhava Sheva, Distt.- Raigad, Maharashtra-400707**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-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 **27** day of **January, 2025** at **JNCH**

Name : **Jaganpreet**

Signature : ....Jagat 27/01/25

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office

File No- SG/INV-214/23-24/SIIB(X)

CBIC-DIN-20250178NT00000000FF

SUMMONS

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

To,

The Director M/s. Mkapper Traders Pvt. Ltd

E-3 Vikas Industrial EST, Near Bhayander Fhatak, Bhayander East, Thane, Maharashtra-401105

EM0987975161N.

WHEREAS, I, **Jaganpreet** am making inquiry in connection with **SBs Nos.-6494041 and 6494047 dated 03.01.2024** under the Customs Act, 1962.

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

1. **E-way bills, GSTR2A**
2. **GST Tax invoice, Bank Statement**
3. **Any other relevant document**

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 **2025-01-16** at **11:30:AM** at the office of **C-604, 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-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 **06** day of **January, 2025** at **JNCH**

Name : **Jaganpreet**

Signature : 06/01/25

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

File No-(US/SIIB/ALT/709/2024-SIIB(E)-

CBIC-DIN-20250178NT000000FF15

SUMMONS

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

To,

The Director, M/s. Mkapper Traders Pvt. Ltd.
(IEC: AAQCM9217J)

GROUND FLOOR,E-3,VIKAS INDUSTRIAL ESTATE , NEAR RAILWAY CROSSING, GODDEV PHATAK ROAD,MIRA , BHAYANDAR , THANE , MAHARASHTRA, 401105

EM963122671IN
28/01/25

WHEREAS, I, **Jaganpreet** am making inquiry in connection with **Shipping Bill No. 6494041 & 6494047 both dated 03.01.2024** under the Customs Act, 1962.

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

1. **e-way bills and GST tax invoice of subject consignment**
2. **ITR of last 2 years and PFMS linked bank account statement**
3. **any other relevant documents**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☑ **in person** / or ☐ **by an authorised agent** on **2025-02-04** at **11:30:AM** at the office of **C-604, SIIB(X), JNCH, Nhava Sheva, Distt.- Raigad, Maharashtra-400707**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-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 **27** day of **January, 2025** at **JNCH**

Name : **Jaganpreet**

Signature : Jagat 27/01/25

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office

File No- SG/INV-214/23-24/SIIB(X) CBIC-DIN-20250278NT0000666B11 (409)

SUMMONS

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

To,

The Director, M/s. Mkapper Traders Pvt.Ltd

EM963855270IN

E-3, Vikas Industrial Est, Near Bhayander Fhatak, Bhayander East, Thane, Maharashtra-401105

WHEREAS, I, **Jaganpreet** am making inquiry in connection with **SB No. 6494041 and 6494047 both dated 03.01.2024** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. **e-way bills, GSTR2A, ITR of the company Purchase Tax invoice of this consignments, Bank statement PFMS linked account**
2. **Reasons for not attending last summons and BRC of past consignment**
3. **any other relevant documents**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☑ **in person** / or ☐ **by an authorised agent** on **2025-02-24** at **11:30:AM** at the office of **C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-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 **17** day of **February, 2025** at **JNCH**

Name : **Jaganpreet**

Signature : Jagan 17/02/25

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

विशेष अन्वेषण एवं आसूचना शाखा (निर्यात) SPECIAL INVESTIGATION & INTELLIGENCE BRANCH (EXPORT) SIIB NHAVA SHEVA

File No- CUS/SIIB/ALT/709/2024-SIIB(E) **CBIC-DIN-**20250278NT000000C02A 379

SUMMONS

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

To,

The Director, M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J)

Ground Floor, E-3, Vikas Industrial Estate, Near Railway Crossing, Goddev Phatak Road Mira, Bhayandar, Thane, Maharashtra, 401105

EH963121092IN (11.02.2025)

WHEREAS, I, **Jaganpreet** am making inquiry in connection with **Shipping bill no. 6494041 & 6494047 both dated 03.01.2024** under the Customs Act, 1962.

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

1. **e-way bills and GST tax invoice of subject consignment**
2. **ITR of last 2 years and PFMS linked bank account statement**
3. **any other relevant documents**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☑ **in person** / or ☐ **by an authorised agent** on **2025-02-17** at **02:30:PM** at the office of **C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-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 **11** day of **February, 2025** at **C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707**

Name : **Jaganpreet**

Signature : .... Jagan 11/02/25

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

विशेष अन्वेषण एवं आसूचना शाखा (निर्यात) SIIB/NHAVA SHEVA
SPECIAL INVESTIGATION & INTELLIGENCE BRANCH (EXPORT)

Seal of Office.

File No- SG/INV-214/23-24/SIIB(X)

CBIC-DIN-20250178NT00000000FF 60

SUMMONS

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

To,

The Director M/s. Mkapper Traders Pvt. Ltd

E-3 Vikas Industrial EST, Near Bhayander Fhatak, Bhayander East, Thane, Maharashtra-401105

EM098797516IN.

WHEREAS, I, **Jaganpreet** am making inquiry in connection with **SBs Nos.-6494041 and 6494047 dated 03.01.2024** under the Customs Act, 1962.

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

1. **E-way bills, GSTR2A**
2. **GST Tax invoice, Bank Statement**
3. **Any other relevant document**

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 **2025-01-16** at **11:30:AM** at the office of **C-604, 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-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 **06** day of **January, 2025** at **JNCH**

Name : **Jaganpreet**

Signature : 06/01/25

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

Statement of Shri. Pankaj Monji Katarmal, authorised representative and G-Card holder of M/s. DNC Logistics LLP (11/2584), recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. 604, C-Wing, 6th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharshtra – 400707 on 18.02.2025.

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In receipt of Spot Summons CBIC-DIN-20250278NT000000D14C dated 15.02.2025 issued by Shri. Jaganpreet, Appraiser of Customs, Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. 604, C-Wing, 6th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharshtra – 400707, I present myself for giving statement under section 108 of the Customs Act, 1962 on 18.02.2025. I have been explained the provisions of section 108 of the Customs Act, 1962; that giving false evidence under the said section of the said act is an offence under Section 174, 175 & 228 of the Indian Penal Code, 1860 and punishable under Section 193 of the Indian Penal Code, 1860; that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962 & Sections of the Indian Penal Code, 1860 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is **Pankaj Monji Katarmal**, aged 49 years. I am residing at 1/7 Amol Nagar, khadegolavali gaon, vitthalwadi east, Kalyan, Thane, Katemanivali, Maharashtra. I have the personal Mobile No. 8652780080, Aadhaar Card bearing No. 962980230503, Form G issued by Mumbai Customs having Card No. 202518449 and I am submitting the copies of the same as proof of my identity. I have completed my 10th from Mumbai. I can read, understand and write in Hindi, Marathi, and English. I am married and I am staying along with my wife, & kids at the address mentioned above. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer/Cell-C as per my say.

Q. Do you know why you have been summoned? Are you the authorized person on behalf of CB M/s. DNC Logistics LLP (11/2584)?

Ans. I have come in response to the spot summons dated 17.02.2025 in relation to the export through JNPT by M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J). I am the authorized person, holding a G-Card on behalf of CB M/s. DNC Logistics LLP (11/2584), to give a statement before Customs.

Q. What is your role in the CB firm M/s. DNC Logistics LLP (11/2584)? Are you authorized to provide a statement on behalf of the firm?

Ans. I am a G-Card Holder at **M/s. DNC Logistics LLP (11/2584)** and oversee all export-related operations. I am fully authorized to provide a statement on behalf of the firm.

Q. Who is responsible for handling documentation work at your CB firm?

Ans. I, along with my subordinate staff, manage the documentation process for our firm.

Q. Can you explain the procedure followed by your firm for filing a Shipping Bill?

Ans. We first advise our exporters to submit all necessary documents relevant to the exporting commodity via email. We also confirm whether they intend to claim export benefits. Based on the submitted documents, we prepare a checklist and share it with the

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18/2/25

exporter for verification and approval. Upon receiving their confirmation, we proceed with filing the Shipping Bill on their behalf through ICEGATE.

Q. How long have you and your CB firm, M/s. DNC Logistics LLP (11/2584), been engaged in the Customs Broker business?
Ans. I have been employed with **M/s. DNC Logistics LLP (11/2584)** for the past Three years. The firm has been operating in the Customs Broker business for approximately Two years.

Q. Did you file Shipping Bills No. 6494041 & 6494047 dated 03.01.2024 on behalf of the exporter M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J)?
Ans. Yes, my subordinates, under my supervision, filed the aforementioned Shipping Bill on behalf of the exporter, M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J).

Q. How did you receive the shipment details from M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J)?
Ans. We received the shipment details through the official email of M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J). As they were a new client, we conducted a thorough verification of all relevant documents before filing the Shipping Bill for Customs clearance.

Q. Are you aware of the case booked against the exporter, M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J), regarding Shipping Bills No. 6494041 & 6494047 dated 03.01.2024 for misdeclaration, particularly concerning valuation?
Ans. Yes, I am aware of the case registered against the exporter. I am also aware that the market enquiry revealed that the goods were overvalued.

Q. How did you establish contact with the exporter, M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J)?
Ans. We were introduced to the exporter through our forwarding associate.

Q. Have you conducted KYC verification for the exporter, M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J)?
Ans. Yes, we verify the KYC details of every customer. The exporter holds a valid IEC issued by DGFT. As per CBLR 2018, we verified their KYC documents through the DGFT online portal and retained their signed and certified copies for our records.

Q. On perusal of KYC documents provided by you, it has been observed that the Physical verification of premises has not been done by you CB firm. Have you verified the address of M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J)?
Ans. Yes Sir, we have verified the address at the time of KYC before filing Shipping Bills.

Q. Can you provide verifiable documentation, such as geotagged photographs, or inspection reports, to confirm the address of M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J)as part of the verification process?
Ans. We are submitting photograph of office premises of the exporter.

Q. What were the charges agreed upon for clearing the shipment?
Ans. We typically charge ₹1500- ₹2000 per export shipment as agency fees.

Pmk
18/2/25

Q. Since when have you been handling the export clearance for M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J)?
Ans. This was the 7th shipment of M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J) through our CB firm.

Q. It appears that the first Shipping Bill for the exporter was filed by your firm. Are you aware of the KYC procedure for first-time exporters? Did you conduct the first-time exporter KYC procedure for M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J)?
Ans. Yes, Sir. The KYC procedure for first-time exporters was duly completed at CEAC. We conducted and finalized the KYC procedure for M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J) in accordance with the prescribed guidelines.

Q. You mentioned that you have conducted the KYC procedure for the first-time exporter. Can you provide a copy or any documentary evidence of the first-time export KYC conducted by you on behalf of M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J)?
Ans. No, Sir. All documents related to the KYC procedure are retained by CEAC during the process. Only a slip is issued by CEAC as acknowledgment, which is not readily available at the moment.

Q. During the course of the investigation, it has been observed that the goods have been overvalued. What do you have to say about this?
Ans. Sir, the valuation of the goods is determined based on the invoices submitted by the exporter. Furthermore, once the checklist is prepared, it is forwarded to the exporter for verification. Upon receiving confirmation from the exporter, the Shipping Bill is filed accordingly.
Q. The exporter does not appear for statement after several summons issued to him?
Ans. Sir, we have not been in contact with the exporter for a considerable period of time. Therefore, I am unaware of the reason for their non-appearance.

Q. In this case, did you not suspect that the proprietor/exporter might be a frontman and that someone else was the actual owner? How would they finance such activities?
Ans. No, Sir. As a Customs Broker, we always verify the exporter's credentials and conduct KYC verification as per CBLR 2018.

Q. Why should it not be considered that you were aware of the mis-declaration by the exporter regarding the non-existent supply chain?
Ans. Sir, we filed the Shipping Bill based on the documents provided by the exporter, including KYC documents, invoices, and the packing list. During the examination, the goods were found as declared in terms of quantity and marked description. We had no prior knowledge of any discrepancies in the supply chain or potential violations under the GST Act.

Q. Regulation 10 of the CBLR, 2018 mandates that a Customs Broker shall advise their client to comply with the provisions of the Act, allied Acts, and applicable rules and regulations. In case of non-compliance, the matter must be brought to the notice of the Deputy Commissioner or Assistant Commissioner of Customs, as applicable. Have you diligently adhered to this regulation concerning the shipment under Shipping Bills No. 6494041 & 6494047 dated 03.01.2024?
Ans. Yes, we have followed CBLR, 2018, diligently. Although, physical verification was not done. Also, we do not know where the goods have been procured from..

Prmc 15/2/25

Q. As stated, your CB firm verified the exporter's documents before filing the shipping bills. Can you provide the tax invoice for the same?
Ans. No, Sir. The tax invoice is not readily available at present.

Q. Has your CB firm or the exporter ever been penalized by any government agency?
Ans. To my knowledge, neither our CB firm, M/s. DNC Logistics LLP (11/2584), nor the exporter has been penalized by any government agency as of this date.

Q. Do you have anything further to add regarding this case?
Ans. Sir, we would like to reiterate that we are a legitimate and compliant Customs Broker with a presence across India. We diligently follow all procedures for export shipments handled by us. We assure our full cooperation with the Customs authorities in the ongoing investigation.

The above statement of mine running into 04 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, I have been understood by the officer before signing the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400707 as per my say and as per my request. I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

The Above statement of mine running into 04 pages has been given as my true; correct and voluntary without any force, threat, inducement or correcity. on my Request, I have been understood by the officer before signing the said statement has been typed on the office computer of SIIB (X) JNCH Nhava Sheva Dist Raigad Maharashtra -400707 as per my say and as per my Request, I certify it has been recorded exactly as stated by me in response to questions raised to me during the proceedings I there for affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have noting more to add. Statement of mine is correctly recorded as per my say.

[signature] 19/02/25
(Pankaj Monji Katarmal)
Authorised representative, M/s. DNC Logistics LLP (11/2584)

Typed by me
Vishnu 19/02/2025
(Vishnu)
IO /SIIB(X)
JNCH, NHAVA SHEVA

Before me
[signature] 19/2/25
(Jaganpreet)
SIO /SIIB(X)
JNCH, NHAVA SHEVA