

	सीमाशुल्कआयुक्त (न्हावाशेवा - II)काकार्यालय, OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II, जवाहरलालनेहरुसीमाशुल्कभवन, न्हावाशेवा, JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA - SHEVA, ता. उरण,जिला- रायगड, महाराष्ट्र-400707. TAL. URAN DIST- RAIGAD, MH - 400 707.	 मृत्यमैव जयते
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F.No. CUS/ASS/PTF/30/2025-CEAC

07-08-2025

F.No. CUS/SIIB/ALT/667/2024-SIIB(E)-JNCH

DIN: 20251078NT 000000 C651

SCN No.: 1163/2025-26/ADC/CEAC/NS-II/CAC/JNCH

SHOW CAUSE NOTICE UNDER SECTION 124 OF CUSTOMS ACT,1962

M/s. Lakshay International (IE Code: BZDPS1623J) having its office at GROUND FLOOR, SHOP NO-03, 8/10, DDA ROAD, NEAR POST OFFICE, BADARPUR VILLAGE, NEW DELHI, SOUTH DELHI, DELHI, 110044 has filed the following Shipping Bill for Export of following items destined to UAE. The details are as under:

TABLE-I

SB No./ Date	Description	Quantity (PCS)	FOB (INR)	DBK (INR)	RoSCTL (INR)	IGST
4706005 DATED 17.10.2023	LADIES MAXI WITH DUPATTA MADE OFF BLEND	360	₹ 2,35,828.80	₹ 6,131.55	₹ 11,391	LUT
	LADIES MAXI WITH PAYJAMA MADE OFF BLEND	474	₹ 3,08,164.46	₹ 8,012.28	₹ 14,884	LUT
	LADIES MAXI MADE OFF BLEND	2258	₹ 14,84,752.42	₹ 38,603.56	₹ 71,714	LUT
TOTAL		3092	₹ 20,28,745.68	₹ 52,747.39	₹ 97,988	LUT

2. On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. Lakshay International (IE Code: BZDPS1623J) covered under Shipping Bill No. 4706005 dated 17.10.2023 (hereinafter referred to as "Shipping Bill") (RUD-I) filed through their Customs Broker M/s. Service Bureau Logistics LLP. (License No. 11/2045) at JWR CFS, the goods covered under Shipping Bill No. 4706005 dated 17.10.2023 which were declared as "Ladies Maxi With Dupatta made of Blend, Ladies Maxi With Payjama made of Blend & Ladies Maxi made of Blend", were put on hold vide Hold No. 197/202223/SIIB(X) dated 27.10.2023 issued vide letter F. No. SG/Misc-101/2021-22/SIIB(X) JNCH for Examination of the same as the supply chain of the Exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other Export incentives.

Consequently, the subject goods pertaining to Shipping Bill No. 4706005 dated 17.10.2023 were examined 100% vide Panchanama dated 28.10.2023 (RUD-II) in the presence of two independent Panchas, representatives of Customs Broker and Exporter.

	सीमाशुल्कआयुक्त (न्हावाशेवा - II)काकार्यालय, OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II, जवाहरलालनेहरूसीमाशुल्कभवन, न्हावाशेवा, JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA - SHEVA, ता. उरण,जिला- रायगड, महाराष्ट्र-400707. TAL. URAN DIST- RAIGAD, MH - 400 707.	 सत्यमेव जयते
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Consequently, the subject goods pertaining to Shipping Bill No. 4706005 dated 17.10.2023 were examined 100% vide Panchanama dated 28.10.2023 **(RUD-II)** in the presence of two independent Panchas, representatives of Customs Broker and Exporter.

During the Examination, the subject goods were found as declared in the said Shipping Bill, their corresponding invoices and Packing lists w.r.t. declared quantity and description. However, it appeared that the valuation of the goods covered in above said Shipping Bill was overvalued. Representative Sealed Samples (RSS) of the goods from the Shipping Bill were drawn for the purpose of testing.

3. Further, letters dated 06.11.2023 was forwarded to DYCC, JNCH alongwith RSS's for testing in order to determine exact characteristics, nature and composition of the subject goods. DYCC tested the RSS and forwarded the test Reports vide DYCC Report Nos. 977/SIIB(X) dated 21.11.2023, 978/SIIB(X) dated 25.11.2023 and 979/SIIB(X) dated 05.12.2023 (**RUD-III**). The details of test report are as under:

Item No	Item Description	RITC	Drawback Sr. No.	ROSCTL Sr. No.	DYCC Test Report
1	LADIES MAXI WITH DUPATTA MADE OFF BLEND	62044390	62040102B	62040102B	<p>On opening the sample packet two readymade garments were received ① Maxi ② Dupatta Total wt = 697.2 gm</p> <p>7. Maxi: It is made of printed woven fabric having stitched embroidery on front side & sleeves. It is wholly composed of viscose. wt. of Maxi = 460.2 gm GSM = 115-16</p> <p>7. Dupatta: It is made of printed woven fabric It is wholly composed of viscose. wt. of Dupatta = 237.0 gm GSM = 88-29</p>
2	LADIES MAXI WITH PAYJAMA MADE OFF BLEND	62044290	62040102B	62040102B	<p>The sample as received is in the form of readymade textile article consisting of top and bottom (described as Ladies Maxi and pajama). TOP: It is made of printed woven fabric, Stitched with zipper. Fabric is composed of 83.4% by wt of Polyester and 16.6% by wt of Viscose. Net wt of sample = 170 gm Wt of fabric = 167.6 gm Wt of Zipper = Balance Bottom: It is made of printed woven fabric, Stitched with elastomeric Strip. Fabric is composed of 83.4% by wt of Polyester and 16.6% by wt of Viscose. Net wt of sample = 136.5 gm Wt of fabric = 130.3 gm Wt of elastomeric Strip = Balance</p>

3	LADIES MAXI MADE OFF BLEND	62044290	62040102B	62040102B	The sample as received is in the form of readymade garment i.e. dress. It is made of dyed and printed woven base fabric, stitched with dyed and embroidered fabric on the front side and at the end of the sleeves, and decorated with plasticmetallic piece and string of the same fabric. Dyed and printed base woven fabric is composed of blended spun yarns of viscose and polyester. Dyed and embroidered fabric is composed filament yarns of polyester; metallized polyester yarns and polyester filament yarns have been used for embroidery work. Weight of sample= 480.2 g Weight of base fabric = 445.2 g Weight of dyed and embroidered fabric = 30.2 g Weight of decorative piece= Balance Percentage composition of dyed woven fabric % of viscose yarns=70.66 % % of polyester yarns = Balance
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In view of the above, the subject goods were found as mis-declared in terms of composition, description and RITC in the above-mentioned Shipping Bill. Accordingly, the drawback Sr. No. and RoSCTL Sr. No. is to be changed as per the DYCC Reports and drawback and RoSCTL is to be re-determined respectively.

- To ascertain prevailing Market Value of the goods, the Market Enquiry of the goods covered under the subject Shipping Bill was required to be conducted, therefore this office had requested to the Exporter to represent them during the said Market Enquiry. The Market Enquiry was conducted on 04.11.2023 (RUD-IV) along with Authorized Representative of the Exporter. As per the Market Enquiry the value of the goods has been re-determined and accordingly the Export incentives have been re-determined. On the basis of Panchanama dated 28.10.2023, DYCC Reports & Market Enquiry Report dated 04.11.2023 and DYCC Reports, it is observed that the subject goods have been mis-declared in terms of valuation, description and classification. The redetermined FOB value of the goods and corresponding Export incentives under the Shipping Bill would be as below:

Table-II

Sr. No.	S B & D at	Description of Goods	Avg. Wholesale Price	Declared Value	Re-determined FoB Value = Declared FoB * (Redetermined PMV/Declared PMV)	Drawback	Redetermined Drawback	State RoSCTL Rate	Redetermined State Ro	Central RoSCTL	Redetermined Central RoSCTL	Total Redetermined RoSCTL
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Sl No.	Description of goods	Quantity	Rate	Value	Rate	SCTL	TL Rate	Value	Value
1	LADIES MAXI WIT HDU PAT A MADE OFF BLEN D	445.00	₹ 2,035.80	₹ 1,45,635.96	₹ 4,369.08	2.1	₹ 3,058.36	₹ 2,475.81	₹ 5,534.17
2	4706005 DAT ED 1 7.10.2023 LADIES MAXI WIT HDU PAT A MADE OFF BLEN D	416.67	₹ 3,508.24	₹ 1,79,545.35	₹ 5,206.82	2.1	₹ 3,770.45	₹ 3,052.27	₹ 6,822.72
3	LADIES MAXI MADE OF FBL END	375.00	₹ 13,475.42	₹ 7,69,769.75	₹ 22,323.32	2.1	₹ 16,165.16	₹ 13,086.09	₹ 29,251.25
TOTAL			₹ 20,28,745.68	₹ 10,94,951.06	₹ 31,899.22		₹ 22,993.97	₹ 18,614.17	₹ 41,608.14

Table-III

Sl No.	Shipping Bill No. & Date	Description of goods	Quantity	Declared			Re-determined		
			(PCS)	FOB (INR)	Drawback (INR)	ROSC TL (INR)	FOB	Drawback	ROSC TL
		LADIES MAXI WIT							

1	4706005 DATED 17.10.2023	H DUPATTA MADE OFF BLEND	360	₹ 2,35,82 8.80	₹ 6,13 1.55	₹ 1 1,391	₹ 1,45,63 5.96	₹ 4,36 9.08	₹ 5,53 4.17
2		LADIES MAXI WITH PAYJAMA MADE OFF BLEND	474	₹ 3,08,16 4.46	₹ 8,01 2.28	₹ 1 4,884	₹ 1,79,54 5.35	₹ 5,20 6.82	₹ 6,82 2.72
3		LADIES MAXI MADE OFF BLEND	225 8	₹ 14,84,7 52.42	₹ 38,60 3.56	₹ 7 1,714	₹ 7,69,76 9.75	₹ 22,32 3.32	₹ 29,25 1.25
TOTAL			309 2	₹ 20,28,7 45.68	₹ 52,7 47.39	₹ 97,9 88	₹ 10,94,9 51.06	₹ 31,8 99.22	₹ 41,60 8.14

Table-IV

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess Export benefits (in Rs.)
₹ 10,94,951.06	₹ 20,848.17	₹ 56,380.28	₹ 77,228.45

6. As can be seen from the Table above, based on the Report received by the DYCC, JNCH and Market Enquiry conducted on 04.11.2023, it appears that the goods declared by the Exporter in the Shipping Bill No. 4706005 dated 17.10.2023 have been mis-declared in terms of their valuation, description and classification. The value of the goods has been re-determined on the basis of Market Enquiry Report dated 04.11.2023 and DYCC Reports. The Export incentive such as drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the Table above. Hence, the declared value i.e. Rs. 20,28,745.68 appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the Provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of Export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the Provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on Examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007. In the instant case, the Exporter is Merchant Exporter and hence, transaction value of the impugned goods under Export could not be determined under Rule 4 & 5 of the Customs Valuation Rules, 2007. Hence the value of all the items could be ascertained from the wholesale Market.

7. Re-determination of Valuation

7.1 Accordingly, as per Rule 3(3) *ibid*, since the value of the impugned goods could not be determined under the Provisions of Sub Rule (1), the value was to be re-determined by proceeding sequentially through Rule 4 to Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

7.2 As the Export goods were not standard goods, the Export data in Export Commodity Data Base (ECDB) could not be used for comparing price of the goods of like kind and

quality as required under Rule 4 of CVR, 2007. Further, the subject goods were not identified specifically with any brand, mark, style and other specifications, the goods of like kind and quality Exported cannot be identified to compare their transaction value with the declared value of the subject goods. Hence, value of the subject goods cannot be determined under the said Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

7.3 The Exporter has neither produced any cost of production details, manufacturing or processing of Export details and correct transport details nor produced cost design or brand or an amount towards profit etc. to derive computed value of the goods. In absence of complete cost data details, value cannot be determined as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

7.4 As the Provisions of Rule 4 & 5 *ibid*, are not applicable in the instant case, the value of the goods is required to be determined under the Provisions of Rule 6 of the CVR 2007. Rule 6 of the said Rules reads as under:-

RULE 6. Residual Method. –“Subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and the general Provisions of these Rules provided that local Market Price of the Export goods may not be the only basis for determining the value of Export goods”.

As per the Provisions of Rule 6 *ibid*, the assessable value of the goods is proposed to be re-determined under Rule 6 *ibid*, i.e. as per the Residual Method. Accordingly, Market Survey was conducted by the officers of SIIB (Export) on 04.11.2023. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as Market value of the same. The details of the determination of the value is summarized in the Market Survey Report dated 04.11.2023.

8. Past Exports:

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 31.08.2023 till 31.01.2025 for Exporter M/s. Lakshay International (IE Code: BZDPS1623J). However, the Exporter had filed only 01 Shipping Bill No. 4705993 dated 17.10.2023. During further investigation, ICES data was scrutinized, on perusal of the past Export data, the above-mentioned Past Shipping Bill has been purged. Accordingly, No Past Shipping Bill pending for which foreign remittance is to be realized as per FEMA regulations.

9. Further, an Alert was inserted to withhold the Export incentives against the Exporter M/s. Lakshay International (IE Code: BZDPS1623J) during the investigation.
10. The Exporter vide their letter dated Nil requested to release of the goods for **Export**. The request of the Exporter was accepted by the Adjudicating Authority as per the Provisions of Board Circular No. 01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and the goods were released Provisionally for Export under section 110A of the Customs Act, 1962 on execution of Bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee amounting to Rs. 75,000/- (Rupees SeventyFive Thousand only) on 04.12.2023 (**RUD-V**).
11. Further, letters dated 29.10.2024, 19.11.2024, 10.12.2024 and 31.12.2024 were also sent to jurisdictional AC/DC/GSTO/AVATO, Ward-94, Zone-08 of Delhi State GST to verify the genuineness of the Exporter M/s.

Lakshay International (IE Code: BZDPS1623J). Reply letter F.No. GSTO/Ward94/2024-25/6321 Dated 10.12.2024 (**RUD-VI**) in respect of this office letter dated 19.11.2024 is received in this office, wherein, it is communicated that the field visit of M/s. LAKSHAY INTERNATIONAL has been made and as per report submitted by GSTI the address of the firm was not **traceable** and mentioned mobile number was not reachable, and reported as

firm was **non-functioning**. As per the GST portal record firm has applied 08 refunds vide dated 09.03.2024 and 10.03.2024 but after scrutinized the same department has rejected all ARNs. After field visit report by taking action the firm has **suspended** on 10.12.2024.

SUMMONS & STATEMENT

12. Further, in order to record the statement of M/s. Lakshay International (IE Code: BZDPS1623J) , under section 108 of Customs Act, 1962, 03 Summonses have been issued vide DIN- 20240278NW0000111136 dated 19.02.2024 to appear on 05.03.2024, DIN- 20240478NW0000510235 dated 17.04.2024 to appear on 02.05.2024, DIN- 20241078NT0000924799 dated 30.10.2024 to appear on 15.11.2024 DIN- 20241278NT000000DC66 dated 04.12.2024 to appear on 20.12.2024 and in the name of M/s. Lakshay International (IE Code: BZDPS1623J) to appear before the office of SIIB(X), 6th floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. However, the summons sent via speed post returned to this office with the remark that the 'Item returned No such person in the address'. Also, Summonses have been sent through the e-mail address provided by the exporter in their official correspondence with this office. However, the exporter did not turn up for deposing their statement.

13. Further, on receipt of Summons dated 03.05.2024 to appear before Customs for the recording of the Statement u/s 108 of the C.A. 1962, the statement of Shri Machindra Khandu Ithape, Authorized Person of Customs Broker M/s. Service Bureau Logistics LLP. (License No. 11/2045) (**RUD-VII**) was recorded under Section 108 of the Customs Act, 1962, on 14.05.2024, in the office of the Special Investigations and Intelligence Branch (Export), situated on the 6th floor, J.N.C.H., Nhava Sheva, Dist. Raigad-400707, wherein he interalia stated that;

On being asked about why he is summoned, he replied that he had come in response to the summons dated 03.05.2024 in relation to exports through JNPT by M/s. Lakshay International (IEC: BZDPS1623J) and that he was the authorized person (G-Card holder) representing the CB to give statement before Customs.

On being asked, how many years he and his CB firm had been in the CHA business, he replied that he had been an employee of the CHA firm for the last three years.

On being asked, whether he had filed Shipping Bill No. 4706005 dated 17.10.2023 on behalf of the exporter, M/s. Lakshay International (IEC: BZDPS1623J), he replied that his subordinates, under his supervision, had filed the mentioned shipping bill on behalf of the exporter.

On being asked about the case booked against the Exporter; he stated that he was aware about the case during examination, and he was present during examination.

On being asked, how he came into contact with the exporter, M/s. Lakshay International (IEC: BZDPS1623J), he replied that orders were generally received through forwarders and their boss friend Mr. Rahul. However, the exporter's credentials were always verified before filing shipping bills.

On being asked, whether KYC of the exporter had been conducted, he replied that they verified the KYC of the Customer every time and the exporter had a valid IEC issued by DGFT. He further stated that they have verified KYC documents from bank Authorisation letter & DGFT online website as per CBLR 2018 & submitting their signed/certified copy.

On being asked, how much money the exporter had promised for the clearance of goods, he replied that the usual charge was Rs. 1000/- to 1500/- per export shipment as agency charges.

On being asked, the Exporter is not responding to Summons and is exporter's company

still in existent, in reply he stated that they filed documents with correct Classification & without any violation of existing export policy and followed guidance given at CBLR 2018 only.

On being asked that proprietor/Exporter may be frontman and someone other was actual owner & from where they will finance; he replied in negative, because as a Customs Broker, they always verify exporter's credentials and did KYC verification as per CBLR2018.

On being asked why it should not be considered that you were aware of the misdeclaration by the exporter regarding dubious supply chain of Exporter; in reply they filed shipping bills as provided by exporter with KYC documents, invoice & packing list as provided by the Exporter. Also, during examination, the goods found as declared in terms of quantity & marked description also. They don't have any idea regarding supply chain or GST act violation angle.

14. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

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

Section 50: Entry of goods for Exportation. –

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

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

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

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

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

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

Section 114(iii): Any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 113, or abets the doing or omission of such an act, shall be liable, in the case of any other goods, to

a penalty not exceeding the value of the goods as declared by the Exporter or the value as determined under this Act, whichever is the greater;

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

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

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

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

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

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

Customs Brokers Licensing Regulations, 2018:

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

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

Foreign Trade (Development and Regulation) Act, 1992.

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

Foreign Trade (Regulation) Rules, 1993

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

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

15.2 M/s. Lakshay International (IE Code: BZDPS1623J) having its registered office address at GROUND FLOOR, SHOP NO-03, 8/10, DDA ROAD, NEAR POST OFFICE, BADARPUR VILLAGE, NEW DELHI, SOUTH DELHI, DELHI, 110044 had filed Shipping Bill No. 4706005 dated 17.10.2023 through their Customs Broker M/s. Service Bureau Logistics LLP. (License No. 11/2045). The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bill comes to Rs. 10,94,951.06 as against the declared FOB value of Rs.

20,28,745.68. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 52,747.39 and RoSCTL of Rs. 97,988 whereas they were eligible for Drawback of Rs. 31,899.22 and RoSCTL of Rs. 41,608.14 respectively. (as tabulated in Table-IV above).

15.3 As can be seen from the Table-IV above, based on the Market Enquiry conducted on 04.11.2023 and DYCC Reports, it appears that the goods declared by the Exporter in the Shipping Bill No. 4706005 dated 17.10.2023 have been mis-declared in terms of their valuation, description and classification. During the Market Enquiry it was found that the value of the goods filed under the said Shipping Bills were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The Export incentive such as drawback & RoSCTL are therefore re-determined with respect to the re-determined FOB as mentioned in the table-IV above. It is thus cogent and clear that the Exporter M/s. Lakshay International (IE Code: BZDPS1623J) had mis-declared the impugned goods in terms of their valuation, description and classification 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.

15.4 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.

15.5 As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, misstatement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue Export benefits not legitimately payable to them. The Exporter had declared the FOB value in the Shipping Bill as Rs. 20,28,745.68 whereas the re-determined FOB value after conducting the Market Survey and DYCC Reports was Rs. 10,94,951.06 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.

15.6 As the goods were attempted to be Exported by mis-declaration for which confiscation is proposed. However, the drawback & Rosctl claim in the live Shipping Bill as mentioned in Table-I is not demanded since the goods were cleared for Provisional Export without disbursing the Export incentives to the Exporter.

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

15.8 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.

15.9 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.

15.10 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.

15.11 The value of the impugned goods is, therefore, proposed to be redetermined under the residual Rule 6 of CVR (Export) Rules, 2007. This Rule stipulates that subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general Provisions of these Rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods has been re-determined from Rs. 20,28,745.68 to Rs. 10,94,951.06 as per the Market Enquiry and DYCC Reports of the subject goods.

15.12 With respect to the Exporter M/s. Lakshay International (IE Code: BZDPS1623J), this office sent 04 letters dated 29.10.2024, 19.11.2024, 10.12.2024 and 31.12.2024 for the verification of the genuineness of the Exporter. In reply, Jurisdictional GST Authorities vide letter F.No. GSTO/Ward94/2024-25/6321 dated 10.12.2024 communicated that the field visit of M/s. LAKSHAY INTERNATIONAL has been made and as per report submitted by GSTI the address of the firm was not traceable and mentioned mobile number was not reachable, and reported as firm was non-functioning. As per the GST portal record firm has applied 08 refunds vide dated 09.03.2024 and 10.03.2024 but after scrutiny the same department has rejected all ARNs. After field visit report by taking action, the firm has suspended on 10.12.2024. Thus, from the above facts, it appears that the Exporter is **non-existent** at the PPOB. Also, Summons to the Exporter have been dispatched to Exporter's address mentioned in the IEC. However, the summons sent via speed post returned with the remark that the '**Item returned due to insufficient address**'. Also, Summons have been sent through the e-mail address provided by the Exporter in their official correspondence. However, the Exporter did not turn up for deposing their statement. The GST registration of the Exporter is suspended by the GST Jurisdictional Authority after field visit. Hence, the Exporter appears to be **non-genuine**. Also, the Exporter M/s. Lakshay International (IE Code: BZDPS1623J) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value, description and classification of the impugned goods in case of Shipping Bill 4706005 dated 17.10.2023. From the above facts, it is clear that the Exporter is a fly by night operator and was established only to Export inferior goods to claim higher export incentives. Therefore, it appears that the Exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them.

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

Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. since the FOB value of the said goods which were provisionally exported have been re-determined and also export incentives are redetermined, the IGST payable/the refund or ITC available

to the exporter also gets re-determined. Further, the Exporter is **non-existent and non-genuine**. The ITC/IGST claimed is in question since there is no supply chain existing. Hence, the Exporter M/s. Lakshay International (IE Code: BZDPS1623J) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

Further, in terms of the Board Circular No: 171/03/2022-GST dated 06.07.2022, the clarification has been issued where the registered persons are found to be involved in issuing tax Invoices, without actual supply of goods or services or both in order to enable the recipients of such invoices to avail and utilize input tax credit fraudulently. The Board has laid down that if the recipient person has availed and utilized fraudulent ITC on the basis of the tax invoice, without receiving the goods or services or both in contravention of the provisions of Section 16(2) (b) of CGST Act, he shall be liable for the demand and recovery of the said Input Tax Credit along with the penal Action under the provisions of section 74 of the CGST Act along with applicable interest under the provisions of Section 50 of the said Act. Further, the GST Circular No. 31/05/2018-GST dated 09.02.2018 assigns the Central Tax officers (Principal Commissioner/Commissioner of Central Tax, Additional/Joint Commissioner of Central Tax, Deputy/Assistant Commissioner of Central Tax, Superintendent and Inspector of Central Tax) to function as the proper officers in relation to issue of show cause notices and orders under sections 73 and 74 of the CGST Act and section 20 of the IGST Act (read with sections 73 and 74 of the CGST Act), up to the monetary limits as mentioned in the said circulars. Thus, the proper officer as defined under section 2 (91) of the CGST Act 2017 and assigned functions vide Circular No. 31/05/2018-GST dated 09.02.2018 are to exercise powers under section 73 and 74 of the CGST Act 2017 and can issue notices and orders under the said Sections/Acts. Accordingly, this IR/notice shall be forwarded to concerned Central GST Unit for initiation of suitable action for IGST/ITC recovery and/or investigation (if any) at their end.

15.13 As above discussed, the Exporter has claimed Drawback & RoSCTL/RoDTEP by fraud, collusion, willful misstatement or suppression of facts without realizing the BRC for the live Shipping Bill which is cleared for Provisional Export mentioned in Table-I. Hence, it appears that the M/s. Lakshay International (IE Code: BZDPS1623J) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 on account of non-receipt of the foreign remittance in live Shipping Bill filed by the Exporter as mentioned at Table-I above.

15.14 With regard to past exports, the data was retrieved from the date of issuance of IEC i.e. 31.08.2023 till 31.01.2025 for Exporter M/s. Lakshay International (IE Code: BZDPS1623J). However, the Exporter had filed only 01 Shipping Bill No. 4705993 dated 17.10.2023. During further investigation, ICES data was scrutinized, on perusal of the past Export data, the above-mentioned Past Shipping Bill has been purged. Accordingly, No Past Shipping Bill pending for which foreign remittance is to be realized as per FEMA regulations.

15.15 The Custom Broker M/s. Service Bureau Logistics LLP. (License No. 11/2045) failed to ascertain the veracity and genuineness of the Exporter firm M/s. Lakshay International (IE Code: BZDPS1623J). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, though the CB stated that, they have taken copies of the IEC and GST registration from the Exporter and started filing Shipping Bills on their behalf. It appears that the CB is not disclosing the truth since the Exporter is non-existing and found to be non-genuine as per the verification of the Jurisdictional GST Authorities. The CB in his statement stated that exporters were verbally guided to submit the necessary documents via email and indicate whether they intended to claim export benefits. Based on the documents, a checklist was created, sent to the exporter for approval, and then the Shipping Bill was filed on ICEGATE after the exporter's confirmation. But no proof in this regard is submitted by the CB. Though, the CB stated that they

conducted verification of address of the Exporter, no evidence has been produced in support of their claim. The CB has to verify the antecedents of the Exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. The CB in their voluntary statement has submitted that they had verified the address of the Exporter, but had furnished only photographs of the place. No evidence has been put forth by the CB to corroborate their claim of actually verifying the principal place of business of the Exporter. The role of the CB in this fraudulent export of a non-existing and non-genuine firm is not ruled out. Had the CB confirmed the veracity and genuineness of the Exporter through their own independent and reliable sources, he could have easily known that the Exporter and their supply chain is dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

16. Now, M/s. Lakshay International (IE Code: BZDPS1623J) having its registered office at GROUND FLOOR, SHOP NO-03, 8/10, DDA ROAD, NEAR POST OFFICE, BADARPUR VILLAGE, NEW DELHI, SOUTH DELHI, DELHI,110044 are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:
 - i. The declared FOB value of Rs. 20,28,745.68 covered under the Shipping Bill No. 4706005 dated 17.10.2023 should not be rejected and redetermined to Rs. 10,94,951.06 under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 as detailed above.
 - ii. The drawback of Rs. 52,747.39 and Rosctl of Rs. 97,988.00 claimed in the Shipping Bill No. 4706005 dated 17.10.2023 should not be redetermined to drawback of Rs. 31,899.22 and RoSCTL of Rs. 41,608.14 since the FOB value of the goods is redetermined.
 - iii. The said impugned Export goods covered under the Shipping Bill No. 4706005 dated 17.10.2023 having total declared FOB value of Rs. 20,28,745.68, 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. Lakshay International (IE Code:BZDPS1623J) under Section 114AB of the Customs Act, 1962 on account of non-receipt of the foreign remittance in respect of Shipping Bill no. 4706005 dated 17.10.2023 filed by the Exporter since the goods were cleared for Provisional Export.
 - v. Penalty should not be imposed on M/s. Lakshay International (IE Code: BZDPS1623J) under Section 114(iii) and 114AA of the Customs Act, 1962.
 - vi. Penalty should not be imposed on M/s. Lakshay International (IE Code: BZDPS1623J) under Section 114AC of the Customs Act, 1962.
 - vii. The Bond should not be enforced and Bank Guarantee of Rs. 75,000/(Rupees Seventy-five Thousand Only) at the time of Provisional Release of the goods for Export, should not be appropriated against

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

17. Further, M/s. Service Bureau Logistics LLP. (License No. 11/2045), FLAT NO 309, F-3, WP-45/47, MINT CHAMBERS, GPO, MINT ROAD, FORT,MUMBAI- 400001 are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, CEAC, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why Penalty should not be imposed on them under Section 114(iii) and 114AA of the Customs Act, 1962 in violation of regulation 10(n) of CBLR, 2018.
18. The noticee are further informed that they should clearly state in their written reply whether they wish to be heard in person before the case in adjudicated. In case no reply is received within 30 days of the receipt of this SCN and no request is made for the PH or they do not appear before the adjudicating authority on the date and time fixed, the case will be decided exparte on the basis of evidence available on record without any further reference to them.
19. This show cause notice is issued only in respect of issues discussed in the show cause notice and the goods mentioned against the Shipping Bill discussed herein above.
20. The Department reserves its right to add, amend, modify, etc. this notice based on any fresh facts or evidence which may come to the notice of the Department after issue of this notice but prior to adjudication thereof.
21. This show cause notice is issued without prejudice to any other action that may be taken against the persons/firms mentioned herein or any other person under the Customs Act, 1962 or any other law for the time being in force.
22. List of the documents relied upon in this notice (RUDs) are as per Annexure-A attached with this notice. It may be noted that all the relied upon documents and annexure enclosed with this show cause notice are an integral part of this show cause notice.

Digitally signed by
Raghu Kiran Batchali
(RAGHU KIRAN B)
Date: 07-08-2025
13:17:16
ADDITIONAL COMMISSIONER OF CUSTOMS
CEAC/NS-II, JNCH

To

1. M/s. Lakshay International (IE Code: BZDPS1623J)
GROUND FLOOR, SHOP NO-03, 8/10, DDA ROAD,
NEAR POST OFFICE, BADARPUR VILLAGE,
NEW DELHI, SOUTH DELHI, DELHI, 110044.

2. M/s. Service Bureau Logistics LLP. (License No. 11/2045), FLAT
NO 309, F-3, WP-45/47, MINT CHAMBERS, GPO, MINT
ROAD, FORT, MUMBAI- 400001.

Copy to:

1. The Asstt. Commissioner of Customs, SIIB(X), JNCH
2. Supdt/CHS, JNCH for display on Notice Board.
3. EDI, for upload on JNCH website.
4. Office Copy
5. DC/CGST Commissionerate , Division-IV, CGST Mumbai Central.

Annexure – I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill No. 4706005 dated 17.10.2023
RUD-II	Panchanama dated 28.10.2023
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated on 04.11.2023
RUD-V	NOC for Provisional Release of goods for Export dated 04.12.2023.
RUD-VI	Copy of GST verification report.
RUD-VII	Copy of statement of Shri. Machindra Khandu Ithape, Authorised Representative and G-Card holder of M/s. Service Bureau Logistics LLP. (License No. 11/2045) dated 14.05.2024.

documents and annexure enclosed with this show cause notice are an integral part of this show cause notice.

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

To,
Noticees,

1. M/s. Lakshay International (IE Code: BZDPS1623J)
GROUND FLOOR, SHOP NO-03, 8/10, DDA ROAD,
NEAR POST OFFICE, BADARPUR VILLAGE,
NEW DELHI, SOUTH DELHI, DELHI, 110044.
2. M/s. Service Bureau Logistics LLP. (License No. 11/2045),
FLAT NO 309, F-3, WP-45/47, MINT CHAMBERS,
GPO, MINT ROAD, FORT, MUMBAI- 400001.

Copy to:

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

Annexure – I

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Shipping Bill for Export

Job No.: 0000443 Date: 17/10/2023 S/B No.: 4706005 Date: 17/10/2023 Loading Port: INNSA1 State of Origin: DELHI

Exporter's Name
 IEC No. (0) BZDPS1623J PAN:BZDPS1623J
 LAKSHAY INTERNATIONAL
 GROUND FLOOR SHOP NO. -03,8/10 DDA ROAD,NEAR POST OFFICE,BADARPUR
 VILLAGE NEW DELHI,SOUTH DELHI DELHI 110044
 GSTN Type : GSN GSTN No : 07BZDPS1623J1ZA

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

Port of Loading (INNSA1) : **Nhava Sheva Sea** No of Packages : **25**
 Country of Final Dest. (AE) : **UNITED ARAB EMIRATES** Loose Packets. :
 Port of Final Dest. (AEJEA) : **JEBEL ALI** Type of Packages : **CTN**
 Port of Discharge (AEJEA) : **JEBEL ALI** Net Weight (KGS) : **1325.000**
 Country of Discharge (AE) : **UNITED ARAB EMIRATES** Gross Weight (KGS) : **1375.000**
 Nature of Cargo : **P** No. of Containers : **0**
 Rotation No :
 Marks & No(s). : AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"

Forex Bank Acc : . RBI Waiver No :
 FOB Value (Rs.) : **2028745.68** RODTEP Amount :
 ST / Excise Regn. : Drawback Account No :
 Authorised Dealer Code : **0003479** DBK Amount : **52747.39**
 I.F.S. Code : **SBIN0001703** F ROSCTL Amount : **97988.00**

Invoice Details Serial No : **1**
 Invoice Value : **24620.70 (Rs. 2028745.68)** DBK Value (Rs.) : **52747.39**
 FOB Value : **24620.70 (Rs. 2028745.68)** Currency of Invoice : **USD**
 Invoice No. : **LI/102/23-24** Invoice Date : **17/10/2023**
 Nature of Contract : **FOB** Exchange Rate : **USD 1 = Rs. 82.40**
 Contract No. :
 Third Party :
 Contract Date :

	Rate	Currency	Amount	Buyer's Name and Address
Insurance				BLUE UNICORN TRADING FZCO
Freight				308 0161 308 0161,OFFICE BUILDING
Discount				DUBAI INVESTMENT PARK
Commission				PO BOX NO.55000,DUBAI
Other Deduction				Nature of Payment : DA
Packing Charges				Period of Payment : 180 Days

SL No	RITC Code	Item Description	Quantity	Units	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
								Declared PMV(INR)	Accepted PMV(INR)	Reward
		Source State	HAWB	TotalPkg	IGSTPymt			Tax Value	Tax Amount	End Use
1	62044390	LADIES MAXI WITH DUPATTA MADE OFF BLEND	360	PCS	7.95	Per 1	PCS	2862.00	235828.80	60
		Drawback,and ROSCTL						720.59	259411.68	YES
#							LUT	0	0.00	GNX100
2	62044290	LADIES MAXI WITH PAYJAMA MADE OFF BLEND	474	PCS	7.89	Per 1	PCS	3739.86	308164.46	60
		Drawback,and ROSCTL						715.15	338980.91	YES
#							LUT	0	0.00	GNX100
3	62044290	LADIES MAXI MADE OFF BLEND	2258	PCS	7.98	Per 1	PCS	18018.84	1484752.42	60
		Drawback,and ROSCTL						723.31	1633227.66	YES
#							LUT	0	0.00	GNX100
								Tax Value : 0.00	2028745.68	
								IGST Amt : 0.00	2231620.25	

Drawback Details

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	62040102B	0.00	2.60	0.00	60.00	360.000	6131.55

P11 Query
28/10/23

P2
28/10/23

28/10/23

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

Shipping Bill for Export

Job No.: **0000443** Date: **17/10/2023** S/B No.: **4706005** Date: **17/10/2023** Loading Port: **INNSA1** State of Origin: **DELHI**

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	2	62040102B	0.00	2.60	0.00	60.00	474.000	8012.28
1	3	62040102B	0.00	2.60	0.00	60.00	2258.000	38603.56
Drawback Amount(INR)								52747.39

ROSCTL Details

INV No	Item No	ROSCTL SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	62040102B	2.78	57.00	2.05	42.10	360.000	6556.04	4834.49	11390.53
1	2	62040102B	2.78	57.00	2.05	42.10	474.000	8566.97	6317.37	14884.34
1	3	62040102B	2.78	57.00	2.05	42.10	2258.000	41276.12	30437.42	71713.54
ROSCTL Amount(INR)								56399.13	41589.28	97988.41

Packages Details

Packages From	Packages To	Kind Package
16	40	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	360 NOS	NILL		0.00	0.00	83 SOUTH DELHI	07 DELHI	NCPTI	
1/2	474 NOS	NILL		0.00	0.00	83 SOUTH DELHI	07 DELHI	NCPTI	
1/3	2258 NOS	NILL		0.00	0.00	83 SOUTH DELHI	07 DELHI	NCPTI	
			0.00	0.00	0.00				

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type	Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name			Document Issuer Party Address			Place of Issue		
Document Beneficiary Name			Document Beneficiary Address			Expiry Date		
1	1	2023101700131180	LI/102/23-24	380000	Commercial Invoice	United Arab Emirates	17/10/2023	
MADINAT AL RAHMA GARMENTS TRADING L.L.C LAKSHAY INTERNATIONAL			OFFICE NO. 43 - 44 BARDUBAI AL FAHIDI DUBAI, U.A.E GROUND FLOOR SHOP NO. -03.8/10, DDA ROAD, NEAR POST OFFICE, BADARPUR VILLAGE NEW DELHI, SOUTH DELHI DELHI					
1	1	2023101700131181	LI/102/23-24	271000	Packing list	United Arab Emirates	17/10/2023	
MADINAT AL RAHMA GARMENTS TRADING L.L.C LAKSHAY INTERNATIONAL			OFFICE NO. 43 - 44 BARDUBAI AL FAHIDI DUBAI, U.A.E GROUND FLOOR SHOP NO. -03.8/10, DDA ROAD, NEAR POST OFFICE, BADARPUR VILLAGE NEW DELHI, SOUTH DELHI DELHI					

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2,1/3,	DEC-RS001	I/We LAKSHAY INTERNATIONAL holder of IEC No BZDPS1623J, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

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

NO

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

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

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

P1 Penny
28/10/23

28/10/23
28/10/23

28/10/23
CB

PANCHANAMA dated 28.10.2023 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai – 410206

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

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Ashok Kumar Nayak, an Intelligence Officer, SIIB(X), JNCH on 28.10.2023 at 1715 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-400210 to witness the examination of goods of exporter M/s. Lakshay International (IEC:BZDPS1623J) covered under 01 Shipping Bill No. 4706005 dtd 17.10.2023, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Machindra Khandu Ithape, G-card holder of CB M/s. Service Bureau Logistics LLP (CHA License No: 11/2045) having Customs Pass No. G/MUMB1/2023598. Then the officer explained to us that the exporter M/s. Lakshay International (IEC: BZDPS1623J) having address at Ground Floor, Shop No.03, 8/10, DDA Road, Near Post Office, Badarpur, New Delhi-110044 has filed Shipping Bill No. 4706005 dtd 17.10.2023 through their Customs Broker M/s. Service Bureau Logistics LLP (CHA License No: 11/2045) for export of their consignment.

We were shown the Hold letter No. 197/2022-23/SIIB(X) signed by Assistant Commissioner of Customs, SIIB(X), JNCH regarding hold of 01 Shipping Bill having No. 4706005 dtd 17.10.2023 filed by M/s. Lakshay International (IEC:BZDPS1623J) , through their authorized Customs Broker CB M/s. Service Bureau Logistics LLP (CHA License No: 11/2045). Further we were shown the above-mentioned Shipping Bills, respective Export Invoice & Packing List of the goods attempted to be exported.

[Signature]
28/10/23

[Signature]
28/10/23

PL

[Signature]
28/10/23

Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under Shipping Bill No. 4706005 dtd 17.10.2023 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the location outside Shed G where the Container No. BLJU4081550 with intact custom seal no. 4233957 was placed. As per CLP copy the goods of M/s Shivani Enterprise was placed inside the container. Then the seal of the container was cut in front of us and the goods of Shipping Bills No. 4706005 dtd 17.10.2023 pertaining to M/s Lakshay International were destuffed into location H-2/3 in Shed No. G.

On reaching the specified place, a total of 25 packages were found placed at the said location. The goods were found to be packed in white polypropylene bags. There after each of these packages were opened by the laborers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

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

Sr.No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	RODTEP
1.	S/B No. 4706005 dtd 17.10.2023	RMG	20,28,746/-	52,747/- /-	97,988/-	Nil

During 100% examination, goods covered under Shipping Bill No. 4706005 dtd 17.10.2023 were found as declared in terms of quantity and declared description as per checklist, invoice and packing list.

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the said consignment in our presence. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having witnessed the samples drawl process and sealing of the same in the presence of Shri Machindra Khandu Ithape, G-card holder of CB M/s. Service Bureau Logistics LLP (CHA License No: 11/2045) having Customs Pass No. G/MUMB1/2023598.

All the goods pertaining to M/s. Lakshay International (IEC: BZDPS1623J) covered under Shipping Bills No. 4706005 dtd 17.10.2023 were re-packed in the same packages and kept back inside Shed-G at location H-2/3, JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping Bill No. 4706005 dtd 17.10.2023 filed by exporter M/s. Lakshay International (IEC: BZDPS1623J),

P1
Bunny
28/10/23


BUDHIA
28/10/23
P2

B
Ithape
28/10/23

their respective Export Invoice and Packing List, and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 03 pages ended on the same place and same date i.e. 28.10.2023 at 1925 hrs. The Panchanama was carried out in our presence as per our say and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 28th day of October 2023.

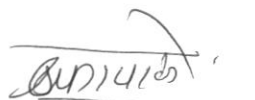

28/10/23
I.O./SIIB(X), JNCH
(Ashok Kumar Nayak)

In presence of:


28/10/23
Pancha-I

shivprasad.B.mchale


28/10/23
m.k. Phapale
(Representative of CB)


28/10/23
Pancha-II

Nilesh. B. Phapale.



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

F. No.SG/MISC-215/2023-24 SIIB(X) JNCH

Date: .11.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 4706005 dtd 17.10.2023 by M/s. Lakshay International (IE Code: BZDPS1623J) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **4706005 dtd 17.10.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	4706005 dtd 17.10.2023	Ladies Maxi with Dupatta of Blend	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No. 979/SIIB(x)

Dt. 06/11/23

Report: On opening the sample packet two readymade garments are received ① Maxi ② Dupatta
Total wt = 697.2 gm

① Maxi: It is made of printed woven fabric having stitched embroidery on front side & sleeves. It is wholly composed of viscose.
wt. of Maxi = 460.2 gm
GSM = 115.16

② Dupatta: It is made of printed woven fabric. It is wholly composed of viscose.
wt. of Dupatta = 237.0 gm
GSM = 88.29

SIRIR

Adk
05.12.23

gawp
05/12/2023
डॉ. रवि शंकर शर्मा
Dr. Ravi Shankar Sharma
रासायनिक परीक्षक ग्रेड II
Chemical Examiner Gr II



OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II)
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)

Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra – 400 707.
Tel No: 27244989: Fax: 27241828, 27241825.

F. No.SG/MISC-215/2023-24 SIIB(X) JNCH

Date: .11.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 4706005 dtd 17.10.2023 by M/s. Lakshay International (IE Code: BZDPS1623J) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 4706005 dtd 17.10.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	4706005 dtd 17.10.2023	Ladies Maxi with Payjama of Blend	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No. 978/SIIB(X)

DT. 06/11/23

f. NO - 34/MISC - 215 / 2023-24 / SIIB (X) JNCH
SBM - 4706005 DT 17.10.23

Reptn :- The sample as received is in the form of ready-made textile article consisting of top and bottom (described as Ladies Maxi and Pajama).

TOP :- It is made of printed woven fabric, stitched with zipper. Fabric is composed of 83.4% by wt of polyester and 16.6% by wt of viscose.

Net wt ^{of sample} = 170 gm

WT of fabric = 167.6 gm

WT of zipper = Balance.

BOTTOM :- It is made of printed woven fabric, stitched with elastomeric strip. Fabric is composed of 83.4% by wt of polyester and 16.6% by wt of viscose.

Net wt of sample = 136.5 gm

WT of fabric = 130.3 gm

WT of elastomeric strip = Balance.


Send remnant returned.

NB/M
25/11/23

J. P. Bahinipati
Assistant Chemical Examiner
JNCH Laboratory

M. Maity
25/11/2023

M.M. CBII
10/11/23
CG
Dr. Manoj Shah
10/11/23

 सत्यमेव जयते	OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II) SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X) Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra – 400 707. Tel No: 27244989; Fax: 27241828, 27241825.
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F. No.SG/MISC-215/2023-24 SIIB(X) JNCH

Date: .11.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 4706005 dtd 17.10.2023 by M/s. Lakshay International (IE Code: BZDPS1623J) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **4706005 dtd 17.10.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	4706005 dtd 17.10.2023	Ladies Maxi Made of Blend	01

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

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

Thanking you.

Yours sincerely,



(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No. 977/S22B(A)
LAB NO 977 SIIB LAB DATE 06/11/2023

DT - 06/11/23

S/B NO. 4706005 S/B DATE 17/10/2023

REPORT:

The sample as received is in the form of readymade garment i.e. dress. It is made of dyed and printed woven base fabric, stitched with dyed and embroidered fabric on the front side and at the end of the sleeves, and decorated with plastic-metallic piece and string of the same fabric. Dyed and printed base woven fabric is composed of blended spun yarns of viscose and polyester. Dyed and embroidered fabric is composed filament yarns of polyester; metallized polyester yarns and polyester filament yarns have been used for embroidery work.

Weight of sample= 480.2 g

Weight of base fabric = 445.2 g

Weight of dyed and embroidered fabric = 30.2 g

Weight of decorative piece= Balance

Percentage composition of dyed woven fabric

% of viscose yarns=70.66 %

% of polyester yarns = Balance

Sealed remnant returned.

Martina Devi
21/11/23

M. Maiti
21.11.2023

Chemical Analyst

QUALITY


Market Enquiry Report of M/s. Lakshay International (IEC: BZDPS1623J) conducted on 04.11.2023.


As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Machindra Khandu Ithape, authorized representative of exporter, conducted market survey of goods covered under Shipping Bill No. **4706005 DTD 17.10.2023** presented for export by **M/s. Lakshay International (IEC: BZDPS1623J)**. The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bill. Market enquiry was conducted on 04.11.2023 in wholesale market near Masjid Bunder, Mumbai.



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

S/B No.	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
		M/s. SAA Dresses, Shop No.9, 13, Nakhuda Street, Opp Beg Mohammed Baug, Mumbai-400003	M/s. Shah Shujaat Creation, 16, Narayan Dhuru Street, Nakhuda Mohalla, Mumbai-400003	M/s. Fashion Point, 90, Sheriff Devji Street, Mumbai-400003		
4706005 DTD 17.10.2023	Ladies Maxi with Dupatta Made of Blend	450	455	430	445.00	145635.96
	Ladies Maxi with Payjama Made of Blend	420	410	420	416.67	179545.35
	Ladies Maxi Made of Blend	375	390	360	375	769769.75

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


(Machindra Khandu Ithape)
Authorized representative of exporter


(Ashok Kumar Nayak)
IO/SIIB(X)

 <p>सत्यमेव जयते</p>	<p align="center">OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X), Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra - 400 707. Tel No: 27244983: Fax: 27241828, 27241825. Email Id - siibx.jnch@gov.in</p>	 <p>आजादी का अमृत महोत्सव</p>
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F. No. SG/MISC-215/2023-24/SIIB(X) JNCH

Date: .11.2023

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



Sir,

Sub: NOC for Provisional release of the goods for Export covered under Shipping Bill No. 4706005 dated 17.10.2023 of exporter M/s. Lakshay International (IEC: BZDPS1623J)- reg.

Please refer to the subject mentioned above.

The Exporter M/s. Lakshay International (IEC: BZDPS1623J) has filed 01 shipping bill No. 4706005 dtd 17.10.2023 for export of RMG. Based on the NCTC inputs, the same was hold by this unit vide hold letter dated 27.10.2023.

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

1. Newly registered exporter, which is a proprietorship firm.
2. Spurt of exports to risky countries with suspicious local supply chain.
3. Export of sensitive commodities viz. RMGs to sensitive destination situated in UAE
4. SBs have been filed on same day in a spurt manner there is high probability of mis-declaration, misclassification, over-valuation and concealment of goods.
5. The supply chain of the exporter is improper and non-existent.
6. In case of M/s LAKSHAY INTERNATIONAL, there is a abnormal distance between the port of export and the registered premises as Delhi registered entities are exporting goods from Nhava Sheva Port, Mumbai.
8. No inward supply of any goods to the exporter. The goods appear to be locally procured without payment of proper tax.
9. As per the GST registration certificate, the proprietor appears to be only a front man with meagre financial resources.
10. MUNNA KUMAR SHARMA and KARAN YADAV both are resident of C-840, Narayana Industrial estate.

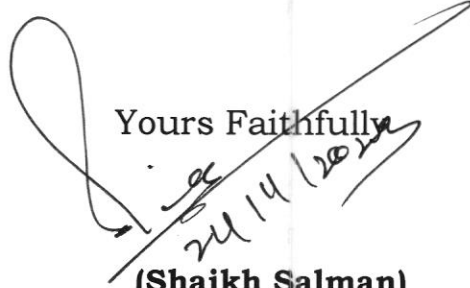
Thereafter, the subject goods under 01 shipping bill was 100% examined by SIIB(X) under Panchanama dated 28.10.2023. After market enquiry, FOB value and the benefits are re-determined as given below:-

Sr. No.	S/B No. & Date	Description of Goods	Declared FOB (in Rs.)	Redetermined FOB	Declared Drawback (in Rs.)	Redetermined Drawback	ROSCTL	Redetermined ROSCTL
1.	4706005 dtd 17.10.2023	Ladies Maxi with Dupatta made of Blend	235828.8	145635.96	6131.55	3786.53	11390.53	7034.22
		Ladies Maxi with Payjama made of Blend	308164.5	179545.35	8012.28	4668.18	14884.34	8672.04
		Ladies Maxi made of Blend	1484752	769769.75	38603.56	20014.01	71713.54	37179.88

The above shipping bill is filed under LUT. As further investigation is still pending regarding verification of GST and Test reports, Meanwhile, the exporter vide letter dated Nil has requested for provisional release of the goods for Export purpose.

This office has no objection for provisional release of the goods for Export covered under shipping bill No 4706005 dated 17.10.2023.

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

Yours Faithfully

 (Shaikh Salman)
 Dy. Commissioner of Customs
 SIIB (X), JNCH

Encl:- Copy of shipping bills & packing list.

GOVERNMENT OF NCT OF DELHI
OFFICE OF GOODS AND SERVICE TAX OFFICER (WARD-94)
DEPARTMENT OF TRADE & TAXES/STATE GOODS AND SERVICE TAX
9th FLOOR, VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110002

F.No/GSTO/WARD-94/2024-25/6320

Date: 10/12/2024

To

Asstt. Commissioner of Customs,
Office of the Commissioner of Customs, NS-II
Special Investigation and Intelligence Branch (X),
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist. Reigad, Maharashtra-400707.

Sub:- Verification of existence/genuineness of the Supplier i.e. M/S LAKSHAY INTERNATIONAL (GSTIN-07BZDPS1623J1ZA).

Sir/Madam,

With reference to your office letter No. SG/INV-184/2023-24/SIIB(X) JNCH dated: 19/11/2024 and received to this office vide diary No. 1491/W-94 dated 29/11/2024, regarding verification of existence/ genuineness of the supplier and genuineness of Input Tax Credit/IGST refund availed by M/S LAKSHAY INTERNATIONAL (GSTIN-07BZDPS1623J1ZA).

The field visit of M/S LAKSHAY INTERNATIONAL has been made and as per report submitted by GSTI the address of the firm was not traceable and mentioned mobile number was not reachable, and reported as firm was non-functioning.

As per the GST portal record firm has applied 08 refunds vide dated 09/03/2024 and 10/03/2024 but after scrutinized the same department has rejected all ARNs.

After field visit report by taking action the firm has suspended on 10/12/2024.

This is for your kind information and further necessary action please

Yours faithfully

Anita
10/12/24
Anita Kumari
GSTO (Ward-94)



Statement of Shri Machindra Khandu Ithape, G-Card holder, ID pass no. G/Mumbai/20235798 of CB M/s Service Bureau Logistics LLP (CHA Lic no-11/2045), recorded under section 108 of the Custom Act, 1962 in the office of Special Investigations and Intelligence Branch (Export) situated at 6th floor, J.N.C.H. Nhava Sheva, Dist Raigad-400707 on 14.05.2024.

In pursuance of Summons dated 03.05.2024 issued under seal and signature of Shri Kapil, Appraiser of Customs, SIIB(X), JNCH. I, Machindra Khandu Ithape, present myself for recording my statement under section 108 of the Customs Act, 1962. I have been explained the provisions of section 108 of the Customs Act, 1962, that giving false evidence under the said section of the said act is an offence punishable under section 193 of the Indian Penal Code, 1860, that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962. I am giving my true and voluntary statement as follows.

My name is Machindra Khandu Ithape. My ID pass no- G/Mumbai/20235798. My residential address is Near Mahakali mandir, Mahakali Mandir, Bhatwadi, Ghatkopar, Mumbai-400084. I am having personal Mobile No. 9152070323. I am holding my Aadhar Card No. 638715429590 and submitting the copy of the same with my signature as proof of my identity. I am a H.Sc from Pune. I can read, understand and write in Marathi, English and Hindi but as my handwriting is not so good, I am requesting the officer to type my statement on computer as per my say. I am married and I am staying at above mentioned address with my family.

Q1. Do you know why you have been summoned? Are you authorised person on behalf of CB M/s Service Bureau Logistics LLP?

Ans. I have come in response to summons dated 03.05.2024 in relation to export through JNPT by M/s Lakshay International(IEC-BZDPS1623J)and I am authorized person, G-card on behalf of CB M/s Service Bureau Logistics LLP to give statement before Customs.

Q2. For how many years you and your CB firm M/s. Service Bureau Logistics LLP. in CHA Business?

Ans. I am an G-card employee of this CHA firm from last ^{Six month} ~~three~~ years. My CB is in this business for around last ~~06 months.~~ ^{15 years} ~~15 years~~

Q3. Have you filed the 01 Shipping Bill No. 4706005 dated 17.10.2023 on behalf of Exporter M/s Lakshay International(IEC-BZDPS1623J)?

CB
Ithape
14/5/24

Ans. Yes, my subordinates under my supervision have filed above mentioned 02 Shipping Bills on the behalf of exporter M/s Lakshay International(IEC-BZDPS1623J).

Q 4. Are you aware about the case booked against exporter M/s Lakshay International(IEC-BZDPS1623J) for said shipping bills for mis-declaration especially value?

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

Q5. How did you came in contact of the exporter M/s Lakshay International(IEC-BZDPS1623J)?

Ans. We generally get orders through our boss' friend someone Mr Rahul. However, we always verify exporter's credentials before filing the shipping bills.

Q6. Do you have the KYC of the exporter M/s Lakshay International(IEC-BZDPS1623J)?

Ans. Yes Sir, we verified KYC of the Customer everytime and Exporter has valid IEC issued by DGFT. We have verified KYC documents from bank authorisation letter & DGFT online website as per CBLR 2018 & submitting their signed/certified copy.

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

Ans. We usually charges Rs 1000-1500/- for each export shipments as agency charges.

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

Ans. Sir, we filed documents with correct Classification & without any violation of existing export policy and followed guidance given at CBLR 2018 only.

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

Ans. Never Sir, because as a Customs Broker, we always verify exporter's credentials and did KYC verification as per CBLR2018.

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

Ans. We filed shipping bills as provided by exporter with KYC documents, invoice & packing list as provided by the Exporter. Also, during examination, the goods found as declared in terms of quantity & marked description also. We don't have any idea regarding supply chain or GST act violation angle.

CB
12/5/24

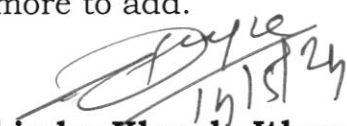
Q.11 Have your CB firm or the exporter been penalized by any Govt agency?

Ans As per my knowledge, neither our CB firm M/s Service Bureau Logistics LLP nor the Exporter have been penalized by any Govt agency as on date.

Q 12. Do you have anything more to say?

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


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


(Machindra Khandu Ithape)
G-card of CB M/s Service Bureau
Logistics LLP

Typed by me

IO/SIIB(X) Abhishek
14/05/24

Before me


SIO/SIIB(X)
(KAPIL)