


S/10 - 355/2025-26/ADJ/AOC/CEAC/NS-II/CAC/JNCH-

	<p>सीमाशुल्कआयुक्तकाकार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II केंद्रीकृतनिर्यातआकलनकक्ष, जवाहरलालनेहरूसीमाशुल्कभवन CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU CUSTOM HOUSE, नहावाशेवा, तालुका-उरण, जिला-रायगढ़, महाराष्ट्र- 400 707 NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA- 400707</p>
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F.No.: CUS/ASS/MISC/669/2024-CEAC

Date:

12/09/25

F.No.: SG/INV-111/2022-23/SIIB(X)/JNCH

DIN: 20250978HT0000271820

SCN No.: 969/2025-26/ADC/CEAC/NS-II/CAC/JNCH-

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

Brief facts of the Case

M/s. HLE Glascoat Limited (IEC: 3496001445) having its registered office address at H-106, GIDC, Vitthal Udyognagar, Anand, Gujarat - 388121(hereinafter also referred to as the "exporter") had filed Shipping bill No.7767216 dated 27.01.2022 through their Customs Broker M/s Shanti Clearing Agency Pvt. Ltd. for export of "Glass Lined Equipment Storage Vessel" under CTH 84198920 having FOB value Rs. 48,60,547.32/- (EUR 58596.11). The exporter intended to avail Drawback amounting to Rs. 77,769/- and RODTEP amounting to Rs 29,163.28/. The said goods covered under the subject shipping bill are regulated by DGFT under category 3D001(1)(i) of Appendix 3 (List of SCOMET items). DGFT authorized the Exporter to export the said goods under Export Authorization for SCOMET items having no. 0101001016 dated 02.09.2021 valid up to 02.09.2023.

2. As per DGFT Notification No. 19/2015-20 dated 17.08.2021 on Scheme Guidelines for Remission of Duties and Taxes on Exported Products (RoDTEP)", at para no. 4.55, it is mentioned that the categories of export/exporters shall not be eligible for rebate under RoDTEP Scheme. Further, at point no. (iv) and (v) of para no. 4.55, it is made clear that products which are either restricted or prohibited for export under Schedule

2 of Export Policy in ITC (HS), shall not be eligible for rebate under RODTEP Scheme. It is pertinent to mention that Special, Chemicals, Organisms, Materials. Equipments & Technologies (SCOMET) items as specified in Appendix 3 of schedule 2 of export policy are Prohibited/Restricted. Therefore, the claim of availing RoDTEP incentives amounting to Rs 29,163.28/ vide said Shipping Bill No. 7767216 dated 27.01.2022 against SCOMET authorization bearing number 0101001016 dated 02.09.2021 by the exporter M/s HLE Glascoat Limited (IEC 3496001445) is an ineligible claim.

3. Further, previous exports data since 01.01.2021 of the exporter M/s HLE Glascoat Limited (IEC: 3496001445) have been retrieved from the ICES system. List of the shipping bills filed by the exporter M/s. HLE Glascoat Limited during the period from 01.01.2021 to 20.03.2024 in which SCOMET items have been exported, are as below;

Table I

S. No.	S/B No.	S/B Date	FOB Value (Rs.)	RoDTEP (Rs.)
1	8555371	10-02-2021	9683030	116196
2	9382789	16-03-2021	1335700	8014
3	1366348	26-04-2021	5121079.64	30726
	1366348	26-04-2021	4940336.36	29642
4	1366487	26-04-2021	10242160	61453
5	1833082	18-05-2021	5753031.65	34518
6	3100053	13-07-2021	4062720.51	24376
	3100053	13-07-2021	4062720.51	24376
7	6404666	01-12-2021	5549039.72	33294
	6404666	01-12-2021	10202600.28	61216
8	6759698	15-12-2021	10313800	61883
9	7144711	30-12-2021	2259839.76	13559
	7144711	30-12-2021	4592578.43	27555
	7144711	30-12-2021	4592578.43	27555
10	7144770	30-12-2021	3175361.61	19052
	7144770	30-12-2021	3175361.61	19052
	7144770	30-12-2021	4443889.43	26663
11	7144823	30-12-2021	4803506.7	28821
	7144823	30-12-2021	2885354.79	17312
	7144823	30-12-2021	4803506.7	28821
12	7144829	30-12-2021	2265618.65	13594
	7144829	30-12-2021	4450320.99	26702
	7144829	30-12-2021	4450320.99	26702

13	7144832	30-12-2021	2259839.76	13559
	7144832	30-12-2021	4592578.43	27555
	7144832	30-12-2021	4592578.43	27555
14	7767216	27-01-2022	4860547.32	29163
15	7857940	31-01-2022	1469905.11	8819
	7857940	31-01-2022	1469905.11	8819
16	7858209	31-01-2022	4302220.15	25813
	7858209	31-01-2022	1684840.41	10109
	7858209	31-01-2022	4427603.31	26566
17	7859025	31-01-2022	2436616.9	14620
	7859025	31-01-2022	4406150.43	26437
	7859025	31-01-2022	2436616.9	14620
18	7862072	31-01-2022	1659814.86	9959
	7862072	31-01-2022	1659814.86	9959
	7862072	31-01-2022	2416381.32	14498
	7862072	31-01-2022	2416381.32	14498
19	7863487	31-01-2022	1687873.55	10127
	7863487	31-01-2022	4443425.91	26661
	7863487	31-01-2022	4639690.6	27838
20	3337811	06-08-2022	3087014.87	18522
21	3398913	09-08-2022	15015817.52	180190
22	3966183	05-09-2022	7147120.25	42883
23	3966317	05-09-2022	7147120.25	42883
24	3966543	05-09-2022	7147120.25	42883
25	4432085	26-09-2022	2338432.78	14031
26	4642858	06-10-2022	11411500	68469
27	4642887	06-10-2022	6185820	37115
28	4642896	06-10-2022	11411500	68469
29	5526792	17-11-2022	9605700	57634
30	5526793	17-11-2022	11822400	70934
31	2363658	11-07-2023	4501575	27009
32	4606004	13-10-2023	2925000	14625
33	7116767	29-12-2021	3168900	0
Total			27,79,42,262.4	17,93,904

3.1 From the table, it appears that the exporter M/s HLE Glascoat Limited (IEC: 3496001445) exported the goods falling under list of SCOMET items as per Appendix 3 of schedule 2 of export policy since 01.01.2021, having FOB value amounting to Rs.27,79,42,262.40/- (Rupees Twenty Seven Crore Seventy Nine Lakh Forty Two Thousand Two Hundred Sixty Two and Forty Paise) and claimed ineligible RoDTEP amounting to Rs.17,93,904/- (Rupees

Seventeen Lakh Ninety Three Thousand Nine Hundred and Four only). All the above said shipping bills were filed under LUT.

4. Further, as per the data retrieved from ICES, it is found that the exporter uploaded Non-SCOMET declaration letter in e-Sanchit for the goods covered under shipping Bills Nos. 3966183, 3966317 & 3966543 all dated 05.09.2022. However, as per the description of goods covered under the said 03 shipping bills nos., the same falls under the category of SCOMET items. Details with description of the said 03 shipping bills are as under:

Table II

S/B No.	S/B Dated	FOB. (Rs.)	DBK (Rs)	RoDTEP (Rs)	Item Description.
3966183	5/9/2022	7147120	114354	42883	GLASS LINED EQUIPMENT(CARBON STEEL GLASSLINED REACTOR/VESSEL/STORAGE TANK/COLUMNS/HEAT EXCHANGERS OR LABORATORY EQUIPMENT
3966317	5/9/2022	7147120	114354	42883	GLASS LINED EQUIPMENT(CARBON STEEL GLASSLINED REACTOR/VESSEL/STORAGE TANK/COLUMNS/HEAT EXCHANGERS OR LABORATORY EQUIPMENT
3966543	5/9/2022	7147120	114354	42883	GLASS LINED EQUIPMENT(CARBON STEEL GLASSLINED REACTOR/VESSEL/STORAGE TANK/COLUMNS/HEAT EXCHANGERS OR LABORATORY EQUIPMENT
Total		2,14,41,360	3,43,062	1,28,649	

4.1 Form the above table, it appears that goods covered under past 03 shipping bills mentioned at table-II were SCOMET items and the Exporter has not uploaded Export Authorization for the goods (SCOMET licenses) covered under the said 03 shipping bills issued by DGFT in e-Sanchit. Further, it appears that the Exporter has violated Section 50(3) of the Customs Act, 1962 by exporting SCOMET (Special Chemicals, Organisms, Materials, Equipment, and Technologies) items without submitting the

required Export Authorization issued by the Directorate General of Foreign Trade (DGFT). However, it is noted that the goods were already exported, and therefore, they were not physically available for confiscation. In absence of required Export Authorization issued by the Directorate General of Foreign Trade (DGFT), the goods covered under the said 03 shipping bills are treated as prohibited goods by the meaning of Section 2(33) of the Customs Act, 1962 and appears that the said export of goods covered under the said 03 shipping bills is illegal by the meaning of Section 11(H)(a) of Customs Act, 1962.

5. The goods covered under the said shipping bill were provisionally released for export on execution of Bond of Rs.55,57,650/- (Rupees Fifty Five Lakhs Fifty Seven Thousand Six Hundred and Fifty only) equal to invoice value.

6. Statement recorded and Enquiry :-

6.1 Four summons dated 02.09.2022; 28.11.2022; 09.02.2023 & 27.04.2023 have been issued to Director/Authorized Representative of the exporter M/s HLE Glascoat Limited (IEC 3496001445) to record statement under section 108 of the Customs Act, 1962. However, the exporter failed to attend the aforesaid summons. In response to 5th summons dated 04.12.2023 having CBIC DIN No. 20231278NT000000CB33, Authorized Representative of M/s HLE Glascoat Limited (IEC 3496001445), Shri Narendra kumar J. Barot appeared to record statement on 20.12.2023 (**RUD-1**). Statement of Shri Narendra kumar J. Barot, Authorized Representative was recorded on 20.12.2023, wherein he inter alia stated the following:-

- a. that he had been working in M/s HLE Glascoat Limited since 1992 and presently working as Senior Manager;
- b. that he was well versed about the Schedule 2 export policy;
- c. that he had gone through the Notification no.19/2015-20 dated 17.08.2021 issued by Ministry of Commerce & Industry, New Delhi

having subject Scheme Guidelines for Remission of Duties and Taxes on Exported Products (RoDTEP);

- d. that the goods covered under Shipping Bills No. 3966183, 3966317 and 3966543 all dated 05.09.2023 came under SCOMET items;
- e. that he didn't have License/authorization (SCOMET) for the said goods covered under Shipping Bills No. 3966183, 3966317 and 3966543 all dated 05.09.2023;
- f. that he agreed that as per Schedule 2- Export Policy, SCOMET items were prohibited/restricted and the goods covered under Shipping Bills No. 3966183, 3966317 and 3966543 all dated 05.09.2023 was exported without having License/authorization (SCOMET), are prohibited/restricted as per Schedule 2-Export Policy;
- g. that he agreed with point 4.55(iv) & 4.55(v) of Notification no.19/2015-20 dated 17.08.2021 issued by Ministry of Commerce & Industry, New Delhi, Restricted and Prohibited goods for export under Schedule-2 of Export Policy, shall not be eligible for RoDTEP scheme;
- h. that RoDTEP incentive availed against past exports of SCOMET items is ineligible;
- i. that ineligible RoDTEP availed against past export of SCOMET items is recoverable;
- j. that the documents submitted (including SCOMET licenses) are correct and true.

6.2 A summons was issued to Customs Broker M/s. Killick Nixon Limited vide letter dated 26.12.2023 bearing CBIC-DIN-20231278NT000000B36F. In response to this summons, authorized representative Mr. Sachin Pawar, Assistant General Manager of M/s Killick Nixon Limited appeared to represent the Customs Broker firm. The statement of Mr. Sachin Pawar was recorded on 03.01.2024(**RUD-2**) wherein he inter alia stated the following:-

- a. that he works as Assistant General Manager in the Customs Broker firm M/s Killick Nixon Limited and looks after the work of Customs documentation, Freight Forwarding and Transportation;

- b. that his duty is to check the shipment related document like KYC, PSB, invoice, packing list, CVR, Technical write up, DBK incentives, any license if required and Tax Invoice/LUT etc.;
- c. that we came in contact with M/s HLE Glascoat Limited in 2021 during Corona Pandemic through Mr. Yogesh Khairnar and got the order to process export shipments;
- d. that we had file 16 shipping bill as per my knowledge in respect of the exporter M/s HLE Glascoat Limited;
- e. that all the 16 shipping bills were filed for the SCOMET items and out of which, 03 shipping bills 3966183, 3966317, 3966543 all dated 05.09.2022 were filed with Non-SCOMET Declaration submitted by the exporter M/s HLE Glascoat Limited;
- f. that We have asked for the SCOMET authorization for the goods covered under shipping bills 3966183, 3966317, 3966543 all dated 05.09.2022 from the exporter M/s HLE Glascoat Limited and the exporter said that as per Appendix 3 (list of SCOMET items) updated as on dated 24.04.2019, no SCOMET authorization for the said goods were required.

7.RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

- (i). **Section 2(22):** *"goods" includes (a) vessels, aircrafts and vehicles; (b) stores; (c) baggage; (d) currency and negotiable instruments; and (e) any other kind of movable property;*
- (ii). **Section 2(33):** *"prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;*

(iii). Section 11-H :- (a) *illegal export means the export of any goods in contravention of the provisions of this Act or any other law for the time being in force;*

(iv). Section 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.*

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

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

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

(v) Section 28AAA: Recovery of duties in certain cases. -

(1) *Where an instrument issued to a person has been obtained by him by means of-*

(a) *collusion; or*

(b) wilful misstatement; or

(c) suppression of facts,

for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), or 2 [any other law, or any scheme of the Central Government, for the time being in force, by such person] or his agent or employee and such instrument is utilised under the provisions of this Act or the rules 3 [or regulations] 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:

(vi). 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 maybe 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.]

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.]

(vii). SECTION 113(d): any goods attempted to be exported or brought within the limits of any customs area for the purpose of being exported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force, shall be liable to confiscation;

(viii). SECTION 113: Confiscation of goods attempted to be improperly exported, etc. -

(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 rate of drawback under section 75;

(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;

(ix). Section 114 :- Penalty for attempt to export goods improperly, etc. -

(i) 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 goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding three times the value of the goods as declared by the Exporter or the value as determined under this Act, whichever is the greater.

(x) 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.]

(xi). **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 thereunder, 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 10[section 28AA] and the amount of interest shall be calculated for the period beginning from the date of payment of such drawback to the claimant till the date of recovery of such drawback.

B. Customs, Central Excise Duties and Service Tax Drawback Rules, 2017:

Rule 17. Repayment of erroneous or excess payment of drawback and interest. - Where an amount of drawback and interest, if any, has been paid erroneously or the amount so paid is in excess of what the claimant is entitled to, the claimant shall, on demand by a proper officer of Customs repay the amount so paid erroneously or in excess, as the case may be, and where the claimant fails to repay the amount it shall be recovered in the manner laid down in sub-section (1) of Section 142 of the Customs Act, 1962 (52of 1962).

C. THE 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 thereunder and the foreign trade policy for the time being in force.

D. Customs Brokers Licensing Regulations, 2018:-

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

.....

(d) *advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;*

(e) *exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage;*

(m) discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay;

E. Appendix 3, list of SCOMET Items, 3D001 read as

"(1) Reaction Vessels, Reactors or Agitators

(ii) glass or glass-lined (including vitrified mentioned reaction vessels or reactors; and impellers, blades or shafts designed for such agitators where all surfaces of the agitator that come in direct contact with the chemical(s) being processed or contained are made from any of the following materials:

- a. nickel or alloys with more than 40% nickel by weight;
- b. alloys with more than 25% nickel and 20% chromium by weight;
- c. fluoropolymers (polymeric or elastomeric materials with more than 35% fluorine by weight);
- d. **glass or glass-lined** (including vitrified or enamelled coating);
- e. tantalum or tantalum alloys; f. titanium or titanium alloys;
- g. zirconium or zirconium alloys; or
- h. niobium (columbium) or niobium alloys"

F. Notification 19/2015-2020 issued by DGFT, dated: 17.08.2021

4.55. Ineligible Supplies/Items/Categories under the Scheme: The following categories of exports/ Exporters shall not be eligible for rebate under RoDTEP Scheme:

- (i).** Export of imported goods covered under paragraph 2.46 of FTP
- (ii).** Exports through trans-shipment, meaning thereby exports that are originating in third country but trans-shipped through India
- (iii).** Export products which are subject to Minimum export price or export duty
- (iv).** **Products which are restricted for export under Schedule-2 of Export Policy in ITC (HS)**
- (v).** **Products which are prohibited for export under Schedule-2 of Export Policy in ITC (HS)**
- (vi).** Deemed Exports
- (vii).** Supplies of products manufactured by DTA units to SEZ/FTWZ units

- (viii). Products manufactured in EHTP and BTP*
- (ix). Products manufactured partly or wholly in a warehouse under section 65 of the Customs Act, 1962 (52 of 1962)*
- (x). Products manufactured or exported in discharge of export obligation against an Advance Authorization or Duty Free Import Authorization or Special Advance Authorization issued under a duty exemption scheme of relevant Foreign Trade Policy*
- (xi). Products manufactured or exported by a unit licensed as hundred per cent Export Oriented Unit (EOU) in terms of the provisions of the Foreign Trade Policy*
- (xii). Products manufactured or exported by any of the units situated in Free Trade Zones or Export Processing Zones or Special Economic Zones*
- (xiii). Products manufactured or exported availing the benefit of the Notification No32/1997- Customs dated 1st April, 1997.*
- (xiv). Exports for which electronic documentation in ICEGATE EDI has not been generated/ Exports from non-EDI ports*
- (xv). Goods which have been taken into use after manufacture*

8. The Exporter M/s. HLE Glascoat Limited (IEC: 3496001445) has availed RoDTEP incentives Rs.17,93,904/- (Rupees Seventeen Lakhs Ninety Three Thousand Nine Hundred and Four only) in the past 33 shipping bills mentioned in Table I wherein the SCOMET items had been exported. However, as per point 4.55(iv) & 4.55(v) of Notification no.19/2015-20 dated 17.08.2021 issued by Ministry of Commerce & Industry, New Delhi, Restricted and Prohibited goods for export under Schedule-2 of Export Policy, shall not be eligible for RoDTEP incentives. Hence, the exporter is ineligible for availing RoDTEP incentive Rs. 17,93,904/- (Rupees Seventeen Lakhs Ninety Three Thousand Nine Hundred and Four only) against past 33 shipping bills of SCOMET items. The exporter is responsible to provide accurate and complete information in shipping bill for which he failed to do so in the instant case and the exporter violated section 50(2) of Customs Act, 1962 read with Notification no.19/2015-20 dated 17.08.2021 issued by

Ministry of Commerce & Industry, New Delhi, therefore, the goods are liable for confiscation under Section 113(ja) of Customs Act 1962.

Though, the goods covered under said 33 Shipping Bills mentioned at table-I above are not physically available for confiscation as the goods were already exported, are liable to be confiscated under section 113(ja) of the Customs Act, 1962. Availed RoDTEP incentives in said 33 Shipping Bills amounting Rs.17,93,904/- (Rupees Seventeen Lakhs Ninety Three Thousand Nine Hundred and Four only) is recoverable under Section 28AAA of the Customs Act, 1962 along with interest under Section 28AA of the Customs Act, 1962, read with Notification No. 76/2021 - Customs (N.T.) dated 23.09.2021.

9. Out of 33 shipping bills of past exports of SCOMET (Special Chemicals, Organisms, Materials, Equipment, and Technologies) items, in 03 shipping bills as detailed in table-II above, the Exporter failed to submit Export Authorization issued by Directorate General of Foreign Trade (DGFT). During the statement of Mr. Narendra kumar J. Barot, Authorized Representative of M/s HLE Glascoat Limited (IEC: 3496001445) recorded on 20.12.2023, he also accepted that the goods covered under Shipping Bills No. 3966183, 3966317 and 3966543 all dated 05.09.2023 comes under SCOMET items and they did not have SCOMET license for these goods covered under the said shipping bills. Hence, it appears that the said goods covered under the said 03 shipping bills fall under the category of prohibited goods by the meaning of Section 2(33) of the Customs Act, 1962. It is the responsibility of the Exporter to ensure compliance with the Restriction or Prohibition, if any, relating to the goods under the Customs Act, 1962 or under any other law for the time being in force, thus by exporting the Restricted Goods without having Export Authorization, the Exporter has violated the provisions specified in Appendix-3 to Schedule-2 of ITC (HS) Classification of Export & Import Items, provisions of section 50(3) of the Customs Act, 1962 and provisions of section 11 of Foreign Trade (Development and Regulation) Act, 1992.

10. Any prohibition referred to in the Section 113(d) of the Customs Act, 1962 apply to any type of prohibition. That prohibition may be complete or partial. It is well settled law that any Restriction on import or export is to an extent a 'Prohibition' and therefore, expression 'any prohibition' in section 113(d) of Customs Act, 1962 includes Restrictions. Restriction is one type of Prohibition if policy condition is not fulfilled or complied with. In the instant case, goods covered under 03 shipping bills mentioned at table-II above do not fulfill the condition for their export as they violate the provisions specified in Appendix-3 to Schedule-2 of ITC (HS) Classification of Export & Import Items, provisions of Foreign Trade (Development and Regulation) Act, 1992, and provisions of Customs Act, 1962, they are to be deemed Prohibited Goods. In view of the above, it appears that the goods covered under said 03 Shipping Bills mentioned at table-II above, though the goods were already exported and not physically available for confiscation, are liable to be held for confiscation under section 113(d) of the Customs Act, 1962.

11. The Exporter has also claimed Drawback against export made vide the said 03 Shipping Bills mentioned at Table-II and Drawback has already been sanctioned and paid to the Exporter, Since the goods already exported vide 03 Shipping Bills in past were not exportable without a valid Export Authorization from DGFT, such export of restricted goods cannot be treated as legitimate and fall under category of Illegal export by the meaning of Section 11H (a) of the Customs Act, 1962. The goods covered under vide 03 Shipping Bills mentioned as Table-II above are exported in violation of provisions specified in Appendix-3 to Schedule-2 of ITC (HS) Classification of Export & Import Items, provisions of Customs Act, 1962 and provisions of FT(D&R) Act, 1992 read with Section 11H (a) of the Customs Act, 1962 and the exporter has availed Drawback amounting to Rs.3,43,062/- against the said 03 shipping bills. Therefore, the goods covered under vide 03 Shipping Bills mentioned as Table-II above are liable for confiscation under section 113(ja) of Customs Act, 1962 and it appears that Exporter was not entitled to Drawback. Hence, the total amount of Rs.3,43,062/- so paid to the Exporter in form of Drawback is liable to be recovered from the Exporter

under Rule 17 of Customs and Central Excise Duties Drawback Rules, 2017 read with Section 75 of the Customs Act, 1962 along with applicable interest in terms of second proviso to Section 75A of the Customs Act, 1962.

12. The Exporter M/s HLE Glascoat Limited (IEC: 3496001445) has exported the goods covered under 03 Shipping Bills as mentioned at Table-II in violation of the provisions specified in Appendix-3 to Schedule-2 of ITC (HS) Classification of Export & Import Items, provisions of Customs Act, 1962 and provisions of FT (D&R) Act, 1992 and said act on the part of the exporter rendered the goods liable for confiscation under Section 113(d), 113(ia) and Section 113(ja) of the Customs Act, 1962. Therefore, it appears that the Exporter M/s. HLE Glascoat Limited (IEC: 3496001445) is liable to be penalized under section 114(i) of the Customs Act, 1962.

13. The Exporter, M/s. HLE Glascoat Limited (IEC: 3496001445), has exported goods covered by 33 shipping bills as detailed in Table-I. This export activity has been identified as a violation of the provisions specified in point 4.55(iv) & 4.55(v) of Notification no.19/2015-20 dated 17.08.2021, issued by the Ministry of Commerce & Industry, New Delhi, as the exporter availed ineligible RoDTEP incentives amounting to Rs. 17,93,904/- (Rupees Seventeen Lakhs Ninety-Three Thousand Nine Hundred and Four only). Even after booking a case against the exporter for availing ineligible RoDTEP incentives in violation of the provisions mentioned in point 4.55(iv) & 4.55(v) of Notification no.19/2015-20 dated 17.08.2021 concerning live shipping bill no. 7767216 dated 27.01.2022, the exporter knowingly continued to claiming/availing ineligible RoDTEP incentives in shipping bills filed after 27.01.2022. Therefore, it appears that the Exporter knowingly /willingly availed the RoDTEP incentives in the said shipping bills, therefore, the exporter M/s. HLE Glascoat Limited (IEC: 3496001445) is liable to be penalized under section 114AA of the Customs Act, 1962.

14. The exporter filed 03 shipping bills and exported goods under LUT (letter of undertaking) having FOB value Rs. 21,441,360/- for the export of SCOMET items without having Export Authorization issued from DGFT. In

absence of valid Authorization (SCOMET), the export against above mentioned (Table II) 03 shipping bills may be considered illegal by the meaning of Section 11-H of Customs Act, 1962, therefore, the said amount is recoverable under GST ACT, 2017. Accordingly, letter dated 19.04.2024 addressed to the Deputy Commissioner, Commercial Tax Unit 51, Above Prant Office, Amul Dairy Road, Anand - 388 001, was written to verify the genuineness of the IGST and take necessary action as per GST ACT, 2017 for recovery of IGST in respect of 03 shipping bills mentioned at Table II, under intimation to this office.

15. As per Para 10 (d), 10(e) and 10(m) of the Customs Brokers Licensing Regulations, 2018, it is the obligation on Custom Broker to advise his client (Importer/Exporter) to comply with the provisions of the Act, other allied Acts and the Rules and Regulations thereof, and in case of non-compliance to bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be; and is also obliged to exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo and to discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay.

15.1 In the instant case, Custom Broker firm M/s. Killick Nixon Limited has not advised the exporter to comply with the restriction imposed in respect of export of SCOMET items and relied upon the submissions made to them by the exporter and has also not brought the matter of non-compliance to the notice of Customs as per Customs Brokers Licensing Regulations, 2018. Thus, it also appears that said Customs Broker firm M/s. Killick Nixon Limited did not discharge his duties as per CBLR, 2018, the said negligence on the part of Custom Broker firm has caused in rendering the subject goods liable for confiscation under Section 113(d) of the Customs Act, 1962, hence, said Customs firms, appears liable to be penalized under section 114(i) of the Customs Act, 1962.

16. Now, therefore, M/s. HLE Glascoat Limited (IEC: 3496001445) having its registered office at H-106, GIDC, Vitthal Udyognagar, Anand, Gujarat-

388121, and M/s Killick Nixon Limited, the customs broker are hereby called upon to explain in writing to the Addl./Joint Commissioner of Customs, CAC, NS-II, JNCH, Nhava-Sheva, Tal.-Uran, Dist-Raigad, Maharashtra 400707 (the Adjudicating Authority in this case), within 30 days of the receipt of this notice as to why: -

(i) The impugned goods covered under 33 shipping bills mentioned at Table-I having total FOB Value Rs.**27,79,42,262.4/-**-(Rupees Twenty Seven Crore Seventy Nine Lakh Forty Two Thousand Two Hundred Sixty Two and Forty Paisa) should not be confiscated under section 113(ja) of the Customs Act, 1962.

(ii) The impugned goods covered under 03 shipping bills mentioned at Table-II having total FOB Value of Rs. 2,14,41,360/- (Rupees Two Crore Fourteen Lakh Fourty One Thousand Three Hundred Sixty only) should not be confiscated under section 113(d) and 113(ia) of the Customs Act, 1962.

(iii) The drawback amounting to Rs. 3,43,062/- (Rupees Three Lakh Fourty Three Thousand Sixty Two only) which has already been sanctioned in respect of goods exported vide 03 Shipping Bills mentioned at Table-II, should not be recovered from the exporter under Rule 17 of Customs and Central Excise Duties Drawback Rules, 2017 read with Section 75 of the Customs Act, 1962 along with applicable interest in terms of second proviso to Section 75A of the Customs Act, 1962.

(iv) The RoDTEP amounting to Rs. 17,93,904/- (Rupees Seventeen Lakhs Ninety Three Thousand Nine Hundred and Four) in respect of goods exported vide 33 shipping bills having FOB value Rs.27,79,42,262.4 (Rupees Twenty Seven Crore Seventy Nine Lakh Fourty Two Thousand Two Hundred Sixty Two and Forty Paisa) as mentioned at Table-I, should not be recovered from the exporter M/s HLE Glascoat Limited (IEC:3496001445) under Section 28AAA of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962, read with Notification No. 76/2021 - Customs (N.T.) dated 23.09.2021.

(v) Penalty should not be imposed upon the exporter M/s HLE Glascoat Limited (IEC:3496001445) under section 114(i) of the Customs Act, 1962, for

the acts of commission and omission which has rendered impugned goods liable for confiscation under section 113 of the Customs Act, 1962.

(vi) Penalty should not be imposed upon the exporter M/s HLE Glascoat Limited (IEC:3496001445) under section 114AA of the Customs Act, 1962, for knowingly/willingly exporting the goods to avail ineligible export incentives.

(vii) Penalty should not be imposed upon M/s. Killick Nixon Limited, the customs broker, under section 114(i) of the Customs Act, 1962, for negligence on the part of them which have rendered the subject goods liable for confiscation under section 113 of the Customs Act, 1962.

(viii) The Bond of Rs.55,57,650/- (Rupees Fifty Five Lakh Fifty Seven Thousand Six Hundred and Fifty only) furnished during provisional release, should not be appropriated towards recovery of drawback and RoDTEP along with applicable interest as demanded above.

17. Noticees are required to indicate specifically in their written reply as to whether they wish to be heard in person or through their representative by the Adjudicating authority.

18. If no reply is received within 30 days from the receipt of this show cause notice or if the Noticees fail to appear before the adjudicating authority, whenever the case is posted for personal hearing, the case will be decided ex-parte without any further reference and on its merits.

19. This Show Cause Notice is issued without prejudice to any other action that may be taken in this regard under the Customs Act, 1962 and any other rules and regulations made there under or any other law for the time being in force.

20. The department reserves the right to issue corrigendum, supplement or amendment to this notice on the basis of further evidence found, if any.

21. The documents relied upon for the purpose of this show cause notice, are enlisted at **Annexure 'I'** enclosed to this notice. Copies of the same are enclosed herewith.



(RAGHU KIRAN B.)

Addl. Commissioner of Customs,
CEAC, NS-II, JNCH

To,

1. M/s HLE Glascoat Limited (IEC:3496001445),
H-106, GIDC, VitthalUdyognagar, Anand,
Gujarat – 388 121.
2. M/s.Killick Nixon Limited,
Commercial Union House,
9, Wallace Street, Fort,
Mumbai – 400 001.

Copy To,

1. The Commissioner of Customs,
NS-II, JNCH, Nhava Sheva.
2. The Additional Commissioner of Customs,
Drawback Section, NS-II, JNCH, Mumbai.
3. The Additional Commissioner of Customs,
CAC, JNCH for adjudication please.
4. The Deputy Commissioner of Customs,
SIIB (X), JNCH.
5. The Superintendent of Customs,EDI/JNCH
6. The Dy. Commissioner of GST, Commercial Tax Unit 51, Above Prant Office,
Amul Dairy Road, Anand – 388 001.
7. The Supdt/CHS, JNCH for display on Notice Board.
8. Office Copy

Annexure – 1

Sr. No.	List of Relied Upon Documents
RUD-I	Statement of Shri Narendrakumar J. Barot, Authorized Representative of the exporter was recorded under Section 108 of the Customs Act, 1962 on 20.12.2023
RUD-II	statement of Mr. Sachin Pawar, Assistant General Manager of the Customs Broker firm M/s Killick Nixon Limited recorded under Section 108 of the Customs Act, 1962 on 03.01.2024.

RUD-1

Statement of Mr. Narendrakumar J. Barot (D.O.B-01.04.1963); Mobile-9909015892, Authorized Representative of M/s HLE Glascoat Limited, having registered address at H-106, GIDC, Vitthal Udyognagar, Anand, Gujarat - 388 121 recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Export) situated at 5th floor, J.N.C.H. Nhava Sheva, Distt- Raigad- 400707 on 20.12.2023.

In pursuance of Summons CBIC-DIN-20231278NT000000CB33 dated 04.12.2023, issued by Shri Bharat Gupta, Superintendent of Customs, SIIB(X), I present myself to give statement U/s 108 of Customs Act, 1962 on behalf of M/s HLE Glascoat Limited. I have been explained the provisions of Section 108 of Customs Act, 1962. I have been also explained that giving false evidence under this statement is an offence punishable under section 193 of the Indian Penal Code, 1860. I am also informed that this statement of mine can be used as evidence against me or my company/firm in any court of law, or for any adjudication proceedings. Having been understood the provisions of Section 108 of the Customs Act, 1962; I am giving my true, correct and voluntary statement which is as follows. On my request the statement is being typed by customs officer in office computer.

I am residing at 6, Kadoli Road, Aashirwad Township, Maroli Bazar, Maroli, Navasari, Gujarat - 396 436. My Mobile no. is 9909015892. My Aadhar Card No. is 7613 8265 3364. I know Gujarati, Hindi & English. I did my Post Graduation in Commerce from M S University, Vadodara. I have been working in M/s HLE Glascoat Limited since 1992 and presently working as Senior Manager, Finance & Accounts and looking after the work related to Indirect Tax. I have been authorized by Mr. Bharat J. Dhanak, Vice President - Marketing vide Letter dated 20.12.2023 to present myself to record statement on behalf of M/s HLE Glascoat Limited

I have requested the officer to type my voluntary statement in office computer, having understood the above mentioned provisions and responsibilities well; I give my true and voluntary statement as follows:

Que.1. Do you know about the Schedule 2, Export Policy?

Ans.1. Yes, I am well versed about the Schedule 2 export policy.

Que.2: Do you know about the Notification no.19/2015-20 dated 17.08.2021 issued by Ministry of Commerce & Industry, New Delhi having subject Scheme Guidelines for Remission of Duties and Taxes on Exported Products (RoDTEP)?

Ans.2: Yes, I have gone through the Notification no.19/2015-20 dated 17.08.2021 issued by Ministry of Commerce & Industry, New Delhi having subject Scheme Guidelines for Remission of Duties and Taxes on Exported Products (RoDTEP).

AB 20/12/23

Que3: As per the invoice the goods covered under the Shipping Bill 3966183, 3966317 & 3966543 all dated 05.09.2022, having description "C.S. Glass Lined Monoblock (CE) Type Jacketed Reactor of Capacity 21 M3". As per Appendix 3 (List of SCOMET items) the said goods having description "C.S. Glass Lined Monoblock (CE) Type Jacketed Reactor of Capacity 21 M3" are falls under the list of SCOMET items. Do you agree with the same or not?

Ans.3: Yes, the goods covered under Shipping Bills No. 3966183, 3966317 and 3966543 all dated 05.09.2023 falls under SCOMET items. However, we missed to consider it under SCOMET License.

Que. 4: As you say that the goods covered under Shipping Bills No. 3966183, 3966317 and 3966543 all dated 05.09.2023 falls under SCOMET items. Do you have the License/authorization (SCOMET) for the said goods?

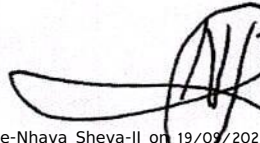
Ans.4: we do not have License/authorization (SCOMET) for the said goods covered under Shipping Bills No. 3966183, 3966317 and 3966543 all dated 05.09.2023.

Que. 5: As you say that you do not have License/authorization (SCOMET) for the goods covered under Shipping Bills No. 3966183, 3966317 and 3966543 all dated 05.09.2023. As per Schedule 2- Export Policy, SCOMET items are prohibited/restricted for export. Do you agree with the aforesaid or not ?

Ans.5: Yes, I agree that as per Schedule 2- Export Policy, SCOMET items are prohibited/restricted and the goods covered under Shipping Bills No. 3966183, 3966317 and 3966543 all dated 05.09.2023 was exported without having License/authorization (SCOMET) are prohibited/restricted as per Schedule 2-Export Policy.

Que. 6: As per point 4.55(iv) & 4.55(v) of Notification no.19/2015-20 dated 17.08.2021 issued by Ministry of Commerce & Industry, New Delhi, Restricted and Prohibited goods for export under Schedule -2 of Export Policy, shall not be eligible for RoDTEP scheme. Do you agree with the point 4.55(iv) & 4.55(v) of Notification no.19/2015-20 dated 17.08.2021?

Ans.6: Yes, I agree with point 4.55(iv) & 4.55(v) of Notification no.19/2015-20 dated 17.08.2021 issued by Ministry of Commerce & Industry, New Delhi, Restricted and Prohibited goods for export under Schedule-2 of Export Policy, shall not be eligible for RoDTEP scheme. However, in my view we are eligible to claim RoDTEP because the end use of exported product is for civilian purpose.

 20/12/23

Que. 7: As you say that you are eligible to claim RoDTEP on the basis the end use of the goods for civilian purpose. Do you have any documentary evidence like Notification, circular etc. to establish your statement?

Ans. 7: No, I do not have any such documentary evidence at this time and I will not able to submit any such documentary evidence.

Que. 8: As you say that you do not have any such documentary evidence at this time and you will not able to submit any such documentary evidence. You are also agreeing with the point 4.55 (iv) & 4.55 (v) of Notification no.19/2015-20 dated 17.08.2021 issued by Ministry of Commerce & Industry, New Delhi at the Answer no.6. Both the statements are contradictory to each other. What do you want to say about this?

Ans.8: I agree that as per the point 4.55 (iv) & 4.55 (v) of Notification no.19/2015-20 dated 17.08.2021 issued by Ministry of Commerce & Industry, New Delhi, Restricted and Prohibited goods for export under Schedule-2 of Export Policy, shall not be eligible for RoDTEP scheme.

Que.9: As per Schedule 2- Export Policy for SCOMET Items read with Notification no.19/2015-20 dated 17.08.2021 issued by Ministry of Commerce & Industry, New Delhi, SCOMET items shall not be eligible for RoDTEP scheme. Whether RoDTEP incentive availed by the exporter M/s. HLE Glasscoat Limited against past exports of SCOMET items is ineligible or not?

Ans.9: Yes, RoDTEP incentive availed against past exports of SCOMET items is ineligible.

Que.10: Do you agree that the ineligible RoDTEP availed against past export of SCOMET items is recoverable or not?


Ans.10: Yes, ineligible RoDTEP availed against past export of SCOMET items is recoverable.

Que. 11: Are the documents submitted by you true and correct?

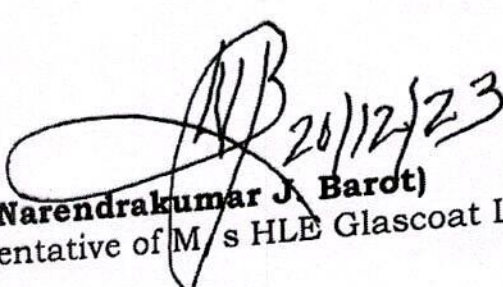
ANS. 11: Yes sir, I have submitted the correct documents true to my knowledge.

Que. 12: Do you want to say anything else?

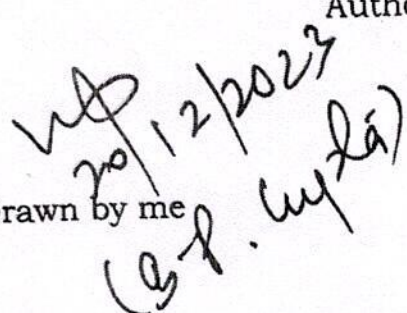
Ans.12: At present I don't want to add anything to the above statement. Whenever I will be called by the department I will produce myself before the department to co-operate in further investigation.

 28/12/23

The above statement of mine is running into four pages are given by me voluntarily without any force, threat, coercion or promise. I have understood the statement and affirm that it has been correctly recorded as per my say and it was typed by the customs officer on my request.


(Mr. Narendrakumar J. Barot)

Authorized Representative of M/s HLE Glascoat Limited


Drawn by me

RUD-2

Statement of Mr. Sachin Pawar; Mobile- 9930882774, Authorized Representative of M/s Killick Nixon Limited, having registered address Commercial Union House, 9, Wallace Street, Fort, Mumbai - 400 001, recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Export) situated at 5th floor, J.N.C.H. Nhava Sheva, Distt- Raigad- 400707 on 03.01.2024.

In pursuance of Summons CBIC-DIN-20231278NT000000B36F dated 26.12.2023, issued by Shri Bharat Gupta, Superintendent of Customs, SIIB(X), I present myself to give statement U/s 108 of Customs Act, 1962 on behalf of M/s Killick Nixon Limited. I have been explained the provisions of Section 108 of Customs Act, 1962. I have been also explained that giving false evidence under this statement is an offence punishable under section 193 of the Indian Penal Code, 1860. I have also been informed that this statement of mine can be used as evidence against me or my company/firm in any court of law, or for any adjudication proceedings. Having been understood the provisions of Section 108 of the Customs Act, 1962; I am giving my true, correct and voluntary statement which is as follows. On my request the statement is being typed by customs officer in office computer.

I am residing at B-102, Maruti Dham, Plot No. - 11, Sector -5, Kamothe - 410 209. My Mobile no. is 9930882774. My Aadhar Card No. 6526 0655 9732. I know Marathi, Hindi & English. I did my Graduation in Arts from YCMOU University, Nashik. I have been working in the firm M/s Killick Nixon Limited, as Assistant General Manager - Logistics and looking after the work related to Customs, Freight Forwarding and Transportation. I have been authorized by Mr. D. K. Shetty, General Manager of M/s Killick Nixon Limited to present myself to record statement under Section 108 of Customs Act, 1962.

I have requested the officer to type my voluntary statement in office computer, having understood the above mentioned provisions and responsibilities well; I give my true and voluntary statement as follows:

Que.1. Please introduces you. Do you know the purpose for what you have been called?

Ans. 1. I am Sachin Pawar working as Assistant General Manager in the Customs Broker Firm M/s Killick Nixon Limited and look after the of Customs Documentation, Freight Forwarding and Transportation. I came here to record my statement in the matter of M/s HLE Glascoat Limited under the authorization issued by Mr. D. K.Shetty, General Manager M/s Killick Nixon Limited.



Que. 2: What are the obligations of the Customs Broker towards Customs at the time of filing any Customs Related documents as per CBLR, 2018?

Ans.2. As a Customs Broker, Our duty is to check the shipment related document like KYC, PSB, invoice, packing list, CVR, Technical write up, DBK incentives, any license if required and Tax Invoice/LUT etc..

Que.3. What do you know about M/s HLE Glascoat Limited and how do you come in contact with M/s HLE Glascoat Limited?

Ans.3. Our Customs Broker Firm came in contact with M/s HLE Glascoat Limited in 2021 during Corona Pandemic through Mr. Yogesh Khairnar and got the order to process export shipments.

Que.4. How many shipping bills of the exporter M/s HLE Glascoat Limited have been filed by you?

Ans.4. Approx. 16 shipping bills were filed by us to the best of knowledge and belief.

Que.5. As you say that you have filed approx. 16 shipping bills for the exporter M/s HLE Glascoat Limited. How many shipping bills were filed for the SCOMET items among the said 16 shipping bills?

Ans.5. All the 16 shipping bills were filed for the SCOMET items. Out 16 shipping bills, 03 shipping bills 3966183, 3966317, 3966543 all dated 05.09.2022 were filed with Non-SCOMET Declaration submitted by the exporter M/s HLE Glascoat Limited.

Que.6. Have you ask for the SCOMET Authorization issued by DGFT for the goods covered under shipping bills 3966183, 3966317, 3966543 all dated 05.09.2022?

Ans.6. We have asked for the SCOMET authorization for the goods covered under shipping bills 3966183, 3966317, 3966543 all dated 05.09.2022 from the exporter M/s HLE Glascoat Limited. The exporter said that as per Appendix 3 (list of SCOMET items) updated as on dated 24.04.2019, no SCOMET authorization for the said goods were required.

Que.7. As you say that as per Appendix 3 (list of SCOMET items) updated as on dated 24.04.2019, no SCOMET authorization is required for the goods covered under the shipping 3966183, 3966317 & 3966543 all dated 05.09.2022. However, as per Appendix 3 (list of SCOMET items) updated on 11.06.2020, at 3D001 (ii), glass or glass - lined----- vessels or reactors ----- are separately mentioned without having any volume restriction. What do you say about the said goods whether it would be SCOMET item or not?

Ans.7. As per Appendix 3 (list of SCOMET items) updated on 11.06.2020, the goods covered under the shipping 3966183, 3966317 & 3966543 all dated 05.09.2022 are SCOMET items. Further, I would like to state that during the period, I was working from my native place Watambare, Solapur due to Corona Pandemic. My native place Watambare, Solapur is a village in interior area where is problem of basic amenities like internet, electricity etc and not easy to access internet properly. Considering the status of the exporter as being public limited listed company, I relied upon declaration submitted by the exporter M/s HLE Glascoat Limited and filed the shipping bill accordingly.

Que.8. Are the documents submitted by you true and correct?

ANS.8. Yes sir, I have submitted the correct documents true to my knowledge.

Que.9. Do you want to say anything else?

Ans.9. At present I don't want to add anything to the above statement. Whenever I will be called by the department I will produce myself before the department to co-operate in further investigation.

The above statement of mine is running into three pages are given by me voluntarily without any force, threat, coercion or promise. I have understood the statement and affirm that it has been correctly recorded as per my say and it was typed by the customs officer on my request.

Sachin Pawar
03/01/2024
(Sachin Pawar)

Authorized Representative of M/s Killick Nixon Limited

WJ
03/01/2024
Drawn by me
(B. P. Gupta)