


S/10-347/2025-26/ADJ/ADC/CEAC/NS-II/CAC/JNCH

	सीमाशुल्कआयुक्तकाकार्यालय, एनएस-II
	OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
	केंद्रीकृतनिर्यातआकलनकक्ष, जवाहरलालनेहरूसीमाशुल्कभवन
	CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU CUSTOM HOUSE,
	न्हावाशेवा, तालुका-उरण, जिला -रायगढ़, महाराष्ट्र- 400 707
	NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707

F. No.: CUS/ASS/MISC/1262/2024-CEAC

Date:

11/09/25

F.No.: SG/INV-90/2023-24/SIIB(X)/JNCH

DIN: 20250978NT00007277 F2

SCN No.: 961/2025-26/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 Hayat Enterprises (IEC No. CVNPB7593K) having its registered office address at 2nd Floor, 215 Plot No. 51/57, Noble Dontad Street Khadak, Chinchbunder, Mumbai-400009 (hereinafter referred to as the "exporter") had filed shipping bills no. 3237290, 3240756 and 3237301 all dated 17.08.2023 through their Customs Broker M/s Perfecto Logistics (11/2690) for export of Readymade Garments and Misc. under Export Promotion Scheme Code 19 & 60 (Drawback & RoSCTL) and under LUT. The details of the same are tabulated as under:-

TABLE-I

Sr. No.	SB No. & Date	Description	Declared FOB (in Rs.)	Claimed DBK (in Rs.)	Claimed Rodtep (in Rs.)	ROSCTL Claimed (in Rs.)	IGST
1	3237290 dated 17.08.2023	RMG	61,62,725/-	1,41,777/-	983/-	2,80,650/-	LUT
2	3237301 dated 17.08.2023	RMG	58,43,549/-	1,27,120/-	3,311/-	3,02,617/-	LUT
3	3240756 dated 17.08.2023	RMG & Misc	27,80,962/-	40,318/-	24,327/-	22,941/-	LUT
Total			1,47,87,236/-	3,09,215/-	28,621/-	6,06,208/-	

2. On the basis of specific intelligence, regarding export of suspicious consignment of M/s Hayat Enterprises (IEC No. CVNPB7593K) covered under Shipping bills No. 3237290, 3240756 and 3237301 all dated 17.08.2023 (hereinafter referred to as "Shipping Bill") (RUD-I) filed by Customs Broker M/s Perfecto Logistics (11/2690) at JWR CFS. The subject goods were kept on hold vide Hold No. 143/2022-23-SIIB(X) dated 21.08.2023 for examination of the same as the supply chain of the exporter appeared to be



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fake/manipulated and the declared value of the goods appeared to be highly overvalued and mis-declared to avail illegitimate claim of drawback and other export incentives. Hence the case was taken up by SIIB(X) for detailed investigation.

3. Subsequently, the subject goods pertaining to the above Shipping Bills were examined under Panchanama dated 08.09.2023(RUD-II) in the presence of two independent Panchas, representatives of Customs broker and exporter. During the 100% examination, the subject goods were found as declared in the Shipping Bill, its corresponding invoice and Packing list w.r.t. declared quantity. Representative Sealed Samples (RSS) of the readymade garments from the shipping bills were randomly drawn for the purpose of testing and further investigation.

4. Further, to ascertain the nature, composition and correct classification of the subject goods, the representative samples drawn at the time of Panchanama were forwarded to DYCC, JNCH for testing. The DYCC, JNCH forwarded the test report to SIIB(X), JNCH (RUD-III). The details of the DYCC report inter-alia, are given below: -

TABLE-II

Shipping Bill No.	Item Description	Lab No.	Report
3237301 dated 17.08.2023	Men' T-Shirt of Cotton	777/SIIB(X) dated 14.09.2023	The sample is in the form of readymade garment (half Sleeves T-shirt with collar). It is made of yarn dyed knitted fabric having buttons on front. It is composed of filament yarns of polyester and cotton yarn. Wt. of sample = 223.0 gm % Composition % of Cotton = 85.8% %Polyester = Balance
	Men's Cargo of Cotton	787/SIIB(X) dated 14.09.2023	The sample as received is in the form of a readymade textile article (described as men's cargo of cotton). It is made of dyed woven fabric, fitted with pocket, buttons and zipper. Base fabric is composed of polyester filament yarns and cotton yarns with elastomeric yarns (alternately) on one side and cotton yarns on other side. Wt. of sample = 581.0gm GSM of sample = 405.44 % Composition Cotton = 60.71% Polyester = 38.44 Elastomeric yarns = Balance.
3237290 dated 17.08.2023	Kids Jeans of Cotton	784/SIIB(X) dated 14.09.2023	The sample as received is in the form of dyed woven readymade garment (Kid's pant). Base fabric is composed of cotton yarn on one side and polyester filament yarns on other side along with elastomeric yarn. Wt. of pant = 157.2 gm Dyed woven fabric = 151.8 gm Wt. of Zip Fastener = 3.7 gm Wt. of Buttons = Balance
	Men's Shirt of Cotton	785/SIIB(X) dated 14.09.2023	The sample as received is in the form of Readymade Garment (Men's Shirt). It is made of dyed woven fabric. It is wholly composed of Cotton yarns. Wt. of sample = 245.5 gm GSM = 146.9
	Men's T-shirt of	786/SIIB(X) dated	The sample as received is in the form of dyed knitted readymade garment (T-shirt) having printed description on front side "in-

	Cotton	14.09.2023	discovered” etc. It is composed of spun yarns of cotton & polyester. % Composition Cotton = 53.54% Polyester = Balance
	Men's Track Pant of Polyester	788/SIIB(X) dated 14.09.2023	The sample as received is in the form of Readymade Garment (Men's Track pant with T-shirt). It is composed of dyed knitted filament yarns of polyesters. Wt. of sample = 727.8 gm

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

5. Re-determination of Valuation

5.1 Whereas, during 100% examination, it was suspected that “the goods appeared to be mis-declared in terms of value”, owing to the quality of fabrics used, was found inferior in unbranded garments, thus, the declared value appears liable to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

5.2 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.

5.3 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.

5.4 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.

5.5 The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (Export) Rules, 2007. This rule stipulates that subject to the provisions of Rule 3, where the value of the export goods cannot be determined under the provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods)

Rules, 2007 i.e. through Market Enquiry in presence of authorized representative from the Exporter and accordingly market enquiry of the goods was conducted on dated 13.09.2023 in the presence of authorized representative of exporter (RUD-IV). On the basis of Market Enquiry report dated 13.09.2023, it is observed that the some items have been mis-declared in terms of valuation. The re-determined FOB value of the goods for which value of the goods appeared to be on higher side and corresponding export incentives under the Shipping Bill no. 3237290, 3237301 and 3240756 all dated 17.08.2023 would be as below:

TABLE- III

Sr. No.	SB & Date	Item Description	Declared (in Rs.)			Re-determined (in Rs.)		
			FOB	DBK	ROS CTL	Re-determined FOB Value= Declared FOB* (re-determined PMV/Declared PMV)	DBK	ROSCTL
1	3237290 dated 17.08.2023	Men's Shirt of Cotton	342751	7540	20736.47	289650	6372	17523.83
		Men's Short of Polyester	848254	21206	32233.68	599298	14982	22773.32
		Men's Track Polyester	1535624	41461	72942.17	1224990	33074	58187.03
		Men's T-Shirt of Cotton	3089165	64872	145066.32	2172609	45624	102023.55
		Kids Jeans of Cotton	248648	5221	9672.43	135001	2835	5251.54
2	3237301 dated 17.08.2023	Mens Cargo of Cotton	436363	9163	26399.99	344289	7230	20829.48
		Mens Shirt of Cotton	3271708	71977	197938.35	2693055	59247	162929.83
		Men's Track of Polyester	560195	15125	26609.30	441002	11907	20947.56
		Men's T-Shirt of Cotton	909450	18768	39772.07	563039	11823	24622.82
3	3240756 dated 17.08.2023	Men's T-Shirt of Cotton	309581	6048	13146.59	196100	4118	8327.54
TOTAL			11551739	261381	584517.4	8659033	197212	443416.5

5.6 For the other items of the shipping bills, the value of the goods appeared to be fair. In view of the above, the total re-determined FOB value of the goods covered under the above shipping bills no. 3237290, 3237301 and 3240756 all dated 17.08.2023 and corresponding export incentives would be as below:

Table-IV

Total Declared FOB value (in Rs.)	Total Re-Determined FOB value (in Rs.)	Total declared Export Benefits (in Rs.)	Total re-determined Export Benefits (in Rs.)	Difference (in Rs.)

1,47,87,236/-	1,18,94,523.76/-	9,15,423/-	7,38,774/-	1,76,649/-
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5.7 As can be seen from the table above, based on the market enquiry conducted on 13.09.2023, it appears that the some items declared by the exporter in the Shipping Bills No. 3237290, 3237301 and 3240756 all dated 17.08.2023 have been mis-declared in terms of their value. The value of the goods have been re-determined based on the market survey report dated 13.09.2023. The export incentive such as Drawback & RoSCTL is therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the table-IV above. Hence the declared FOB value i.e. Rs. 1,47,87,236/- appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and needs to be re-determined as per the provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007. In the instant case, the exporter is merchant exporter and hence, transaction value of the impugned goods under export could not be determined under Rule 4 & 5 of the Customs Valuation Rules, 2007. Hence the value of all the items could be ascertained from the wholesale market.

6. It can thus be seen that the goods are mis-declared in terms of their value to avail undue export incentive and thereby the goods covered under shipping bills no. 3237290, 3237301 and 3240756 all dated 17.08.2023 are liable for confiscation under the provisions of Section 113(i), 113(ia), 113(ja) of the Customs Act, 1962.

7. Further, an alert was inserted against the exporter to withhold the export incentives of M/s Hayat Enterprise (IEC: CVNPB7593K) till further investigation.

8. The exporter vide their letter dated 14.09.2023 has requested for provisional release of the goods for Back to Town. The request of the exporter was accepted by the adjudicating authority as per the provisions of Board Circular no.01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and the goods were released provisionally for Back to Town on execution of Bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee amounting to Rs. 1,00,000/- on 20.09.2023 (RUD-V).

9. To ascertain the verification of genuineness of supply chain of the exporter Letter was sent to Jurisdictional CGST Commissionerate of the exporter M/s Hayat Enterprise (IEC: CVNPB7593K) on 14.09.2023 to verify the genuineness of the exporter. The

Jurisdictional CGST Commissionerate, Mumbai vide letter dated 28.08.2023(RUD-VI) informed that:-

i. *The principle place of business of taxpayer M/s Hayat Enterprises (GSTIN 27CVNPB7593K1ZV) AT 2ND Floor, 215, Plot No. 51/57, Noble, Dontad Street, Khadak, Chinchbunder, Mumbai-40009 was conducted on 21.08.2023. The said premises having no sign board displaying the GSTIN; no business activity as well as no records was found at the said place and it belongs to father of Shri Abdul Sakur Batavia, proprietor of M/s Hayat Enterprises.*

ii. *The proprietor, Shri Abdul Sakur Batavia despite being present at the said places at the time of visit was unable to provide any records, details about their business activity. They request for one-day time to furnish the same, however, they have not provided any details till now. Further, investigation in the matter is ongoing. Prime facie, the taxpayer appears to be non genuine.*

10. During the course of investigation, statement of Mr. Abdul Sakur Bataviya proprietor of M/s Hayat Enterprises (IEC: LXJPS8718N) was recorded under Section 108 of Customs Act, 1962 on 14.09.2023(RUD-VII). In his statement, he inter alia stated following:

- a. On being asked regarding the current shipping bills, he stated that they filed these shipping bills through their CHA M/s Perfecto Logistics who later informed us that these shipping bills were hold by SIIB(X) and the goods will be examined 100%.
- b. On being asked regarding examination, he stated that the goods were rightly declared and they have not done any mis-declaration in quantity, description. We sent our authorized representative CHA Promod Kumar Jha for examination.
- c. On being asked regarding GST return, he stated that they filed GSTR returns regularly. However, they just started to export, so their GSTR3B is nil till now. It is their 1st export shipment.
- d. On being asked about the company, he stated that he is the proprietor of M/s Hayat Enterprise, they are merchant exporter and mostly purchase the goods on credit of and i am giving my current Union Bank account no. 901178650 statement of last 03 months at mumbai branch. Further, the company is in existence and GST officers also verified their premises last month in August 2023. He is submitting electric bill copy.
- e. On being asked about the supply chain, he stated that they don't have much idea about the non-existent of suppliers.

- f. On being asked about the ownership of the goods, he stated that they started to export and they have valid IEC holder which can be checked at DGFT and owner of goods. I am the owner of the goods.

11. Further, since the exporter was found non genuine as per GST verification in respect of the ongoing investigations, the Customs Broker in the instant case M/s. Perfecto Logistics was summoned to appear before this office vide Summons CBIC-DIN-20250178NT000000A17E dated 13.01.2025, DIN-20250178NT000061326D dated 16.01.2025 and Summons CBIC-DIN-20250178NT0000717061 dated 21.01.2025(RUD-VIII). However, the CB has not presented themselves for deposing their statement.

12. From the above, it appears that, the exporter has illegally claimed Drawback and RoSCTL by exporting goods at inflated price on the basis of invoices. The re-determined FOB value of the said goods covered under the above mentioned Shipping Bill comes to Rs. 1,18,94,523.76/- as against the declared FOB value of Rs. 1,47,87,236/-. By inflating the FOB value and mis-declaring the goods, the exporter was attempting to claim Drawback of Rs. 3,09,215/- and RoSCTL of Rs. 6,06,208/- whereas they were eligible for Drawback of Rs. 2,45,046/-, and RoSCTL of Rs. 4,65,108/- respectively. The Roadtep amount is same.

13. Further, on perusal of the past export data in respect of the subject exporter in ICES 1.5 system, the following shipping bills have been found wherein foreign remittance has not been received as per FEMA regulation. The details of the shipping bills are as under:-

Table-IV

Sr No.	S/B	Declared FOB (in Rs.)	FOB to be realized (in FC)	Drawback (in Rs.)	ROSCTL (in Rs.)	Rodtep (in Rs.)	FOB realized (in FC)	actual
1	3237299 dated 17.08.2023	58,09,832.85	70938.13	1,30,390	2,77,783	5,069	0	
2	3237300 dated 17.08.2023	59,91,034.96	73150.61	1,34,506	2,72,760	1,672	0	
Total		1,18,00,867.8		2,64,896	5,50,543	6,741		

13.1 In the event of non –receipt of foreign remittance in the above shipping bills, the claimed export incentive i.e. Drawback, Rodtep & Rosctl are liable to be demand back from the exporter in terms of Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017 and section 28AAA read with section 28AA of the Customs Act, 1962 in terms of Notification No. 76/2021-Cus(N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023.

14. RELEVANT LEGAL PROVISIONS:-

A. Customs Act, 1962

(i) 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.

(ii) 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.

(iii) 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;

(iv) 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;

(v) 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;

(vi) 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;

(vii) 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 documents which is false or incorrect in any material

particular, in the transaction of any business for the purpose of this Act, shall be liable to a penalty not exceeding five times of the value of goods.

(viii) Section 114AC: Penalty for fraudulent utilization of input tax credit for claiming refund.—Where any person has obtained any invoice by fraud, collusion, wilful misstatement or suppression of facts to utilise input tax credit on basis of such invoice for discharging any duty or tax on goods that are entered for exportation under claim of refund of such duty or tax on goods that are entered for exportation under claim of the refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed. For the purposes of this section, the expression "input tax credit" shall have the same meaning as assigned to it in clause(63) of section 2 of the Central Goods and services Tax Act, 2017 (120 of 2017).

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

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.]

(x) 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 mis-statement; or
- (c) Suppression of facts,

for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), or any other law, or any scheme of the Central Government, for the time being in force, by such person] or his agent or employee and such instrument is utilised under the provisions of this Act or the rules or regulations made or notifications issued there under, by a person other than the person to whom the instrument was issued, the duty relatable to such utilisation of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom they said instrument was issued:

Provided that the action relating to recovery of duty under this section against the person to whom the instrument was issued shall be without prejudice to an action against the importer under section 28.

(xi) 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 there under, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under

sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

(2) Interest at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

(3) 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

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

B. Customs and Central Excise Duties Drawback Rules, 2017.

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

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

C. Rule 11 of the Foreign Trade (Regulations), 1993: Stipulates that on exportation out of any customs port of any goods, whether liable to duty or not, the owner of the such goods shall in the S/bill or any other documents prescribed under the Customs Act, 1962,

state the value, quantity and description of such goods to the best of his knowledge and belief and certify that the quality and specifications of the goods as stated in those documents, are in accordance with the terms of the export contract entered into with the buyer or consignee in pursuance of which the goods are being exported and shall subscribe a truthful declaration of such statement at the foot of such Shipping bill or any other documents.

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

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

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

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

- (1) “the value of the export goods shall be based on the transaction value of goods of like kind and quality exported at or about the same time to other buyers in the same destination country of importation or in its absence another destination country of importation adjusted in accordance with the provisions of sub-rule (2).
- (2) In determining the value of export goods under sub-rule (1), the proper officer shall make such adjustments as appear to him reasonable, taking into consideration the relevant factors, including –
 - (i) Difference in the dates of exportation,
 - (ii) Difference in commercial levels and quantity levels,
 - (iii) Difference in composition, quality and design between the goods to be assessed and the goods with which they are being compared,
 - (iv) Difference in domestic freight and insurance charges depending on the place of exportation”.

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

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

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

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

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

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

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

(E) 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;
- (q) co-operate with the Customs authorities and shall join investigations promptly in the event of an inquiry against them or their employees.

15. **M/s Hayat Enterprises (IEC No. CVNPB7593K)** having its registered office address at 2nd Floor, 215 Plot No. 51/57, Noble Dontad Street Khadak, Chinchbunder, Mumbai-400009 (hereinafter referred to as the “exporter”) had filed shipping bills nos. 3237290, 3240756 and 3237301 all dated 17.08.2023 through their Customs Broker M/s Perfecto Logistics (11/2690) for export of Readymade Garments and Misc. under Export Promotion Scheme Code 19 (Drawback, RoDTEP & RoSCTL). The re-determined FOB value of the said goods covered under the above mentioned Shipping Bill comes to Rs. 1,18,94,523.76/- as against the declared FOB value of Rs. 1,47,87,236/-. By inflating the FOB value, the exporter was attempting to claim Drawback of Rs. 3,09,215/- and RoSCTL of Rs. 6,06,208/- whereas they were eligible for Drawback of Rs. 2,45,046/-, and RoSCTL of Rs. 4,65,108/- respectively. The Roadtep amount is same.

16. As can be seen from the Table-III above, based on the market enquiry conducted on 13.09.2023, it appears that the goods declared by the exporter in the shipping bills nos. 3237290, 3240756 and 3237301 all dated 17.08.2023 have been mis-declared in terms of their value. During the market enquiry it was found that the value of the some items filed under the said Shipping Bill were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The export incentive such as drawback, RoDTEP & RoSCTL are therefore re-determined with respect to the re-determined FOB as mentioned in the table-III above. It can thus be seen that the goods are mis-declared to avail undue export incentive and thereby

rendering the goods liable for confiscation under section 113 (i), 113(ia) and 113 (ja) of the Customs Act, 1962.

17. 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.

18. As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue export benefits not legitimately payable to them. The exporter had declared the FOB value in the shipping bill as Rs. 1,47,87,236/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 1,18,94,523.76/- only and hence higher Drawback, RoDTEP, RoSCTL and other export incentives were claimed. Thus, it appeared that the said goods were attempted to be exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as exporter had furnished wrong declaration to the Custom Authorities. Hence, the goods are liable for confiscation under section 113 of the Customs Act, 1962.

19. As the goods were attempted to be exported by mis-declaration in terms of value for which confiscation is proposed. However, the drawback, RoDTEP&RoSCTL claimed in the live shipping Bills as mentioned in Table-I is not demanded since the goods were not exported and clear for Back to Town on furnishing of Bond for 100% value of the goods with Bank Guarantee of Rs. 1,00,000/- on 20.09.2023.

20. It is cogent and clear that the exporter M/s Hayat Enterprises (IEC No. CVNPB7593K) had mis-declared the impugned goods in terms of their value and attempted to defraud the Government by claiming undue higher amount of Drawback, RoDTEP and other export benefits and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

21. It further appears that the exporter M/s Hayat Enterprises (IEC No. CVNPB7593K) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value of the impugned goods. 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, RoDTEP and other export benefits. Therefore, the exporter also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration. Further, as per the verification of genuineness of the exporter M/s Hayat Enterprises (IEC No. CVNPB7593K) the exporter found non-genuine, from the facts discussed above, it is certain that the exporter is fly by night operator, who had obtained

GST and IEC merely to defraud the exchequer of undue export incentive. This establishes the fact that the exporter is a non-genuine firm and currently not functioning at their place of business. 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. Hence, the exporter M/s Hayat Enterprises (IEC No. CVNPB7593K) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

22. 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.

23. The Custom Broker M/s Perfecto Logistics (11/2690) failed to ascertain the veracity and genuineness of the export firm M/s Hayat Enterprises (IEC No. CVNPB7593K). 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, the CB has neither presented any evidence of verifying the genuineness of the exporter nor has presented themselves during the investigation, dishonouring the 03 Summons issued to them. The CB has thereby violated regulation 10(n) and 10(q) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

24. Further, for the past shipping bills in respect of M/s Hayat Enterprises (IEC No. CVNPB7593K) was retrieved from the ICEs 1.5 System wherein two shipping bills have been found wherein foreign remittance has not been received as per FEMA regulation. In the event of non-receipt of foreign remittance in the above shipping bills as mentioned Table-IV, the goods covered under the said shipping bills are liable for confiscation and claimed export incentive i.e. Drawback, RoDTEP & RoSCTL are liable to be demand back from the exporter in terms of Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017 in terms of Notification No. 76/2021-Cus(N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 and section 28AAA read with section 28AA of the Customs Act, 1962.

25. As above discussion, it appears that the M/s Hayat Enterprises (IEC No. CVNPB7593K) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 on account of avilment of scripts and non receipt of the foreign remittance in Shipping Bills filed by the exporter as mentioned at Table-IV above.

26. Now, therefore M/s Hayat Enterprises (IEC No. CVNPB7593K), having address at 2nd Floor, 215 Plot No. 51/57, Noble Dontad Street Khadak, Chinchbunder, Mumbai-400009 are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, CAC, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why:

- i. The declared value of impugned export goods covered under the shipping bills nos. 3237290, 3240756 and 3237301 all dated 17.08.2023 is Rs. 1,47,87,236/- should not be rejected under Rule 8 of the Customs Valuation (Determination of value of export goods) Rules, 2007, and should not be re-determined at Rs. 1,18,94,523.76/- under Rule 6 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.
- ii. The said impugned export goods covered under the shipping bills nos. 3237290, 3240756 and 3237301 all dated 17.08.2023 having total declared FOB value of Rs. 1,47,87,236/- appear to be mis-declared in terms of value should not be confiscated under the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.
- iii. The claimed drawback of Rs. 3,09,215/-, Rodtep amount of Rs. 28,621/- and Rosctl amount of Rs. 6,06,208/- covered under shipping bills nos. 3237290, 3240756 and 3237301 all dated 17.08.2023 should not be rejected on account of release of goods for back to town.
- iv. The goods covered under 02 past shipping bills as mentioned in Table-IV having FOB value **Rs.1,18,00,867.80/-** should not be confiscated under the provisions of Section 113(ia) & 113(ja) of the Customs Act, 1962 on account of non-receipt of foreign remittance.
- v. The Drawback amount of **Rs.2,64,896/-** claimed in the **past shipping bills** as mentioned at Table-IV above should not be recovered along with interest on

account of the non-receipt of foreign remittance under Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017 read with section 28AA of the Customs Act, 1962.

- vi. The RoSCTL amount of **Rs. 5,50,543/-** and Rodtep amount of **Rs. 6,741/-** claimed in the past shipping bills as mentioned at Table-IV above should not be recovered along with applicable interest on account of the non-receipt of foreign remittance in terms of Notification No. 76/2021-Cus(N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 and section 28AAA read with section 28AA of the Customs Act, 1962.
- vii. Penalty should not be imposed upon the exporter M/s Hayat Enterprises (IEC No. CVNPB7593K) under Section 114(iii) and 114AA of the Customs Act, 1962 for omission and commission on the part of the Exporter for attempting to claim undue/excess export benefit in current export consignments which have rendered the export goods liable for confiscation under section 113 of the Customs Act, 1962.
- viii. Penalty should not be imposed upon the exporter M/s Hayat Enterprises (IEC No. CVNPB7593K) under Section 114AC of the Customs Act, 1962 for omission and commission on the part of the Exporter for attempting to claim undue ITC/ benefits.
- ix. Penalty should not be imposed upon the exporter M/s Hayat Enterprises (IEC No. CVNPB7593K) under Section 114AB of the Customs Act, 1962 on account for obtaining instrument by fraud etc. in past shipping bills.
- x. The bond should not be enforced and Bank Guarantee of Rs. 1,00,000/- (Rupees One Lakh Only) furnished should not be appropriated towards recovery of drawback, RoSCTL and RoDTEP along with applicable interest as demanded above.

27. Further, M/s Perfecto Logistics (11/2690), F-120, 1st Floor, Haware Fantasia Business Park, Plot No. 47, Sector 30A, Vashi, Mumbai-400703 are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, CAC, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why Penalty should not be imposed upon them under Section 114(iii) and 114AA of the Customs Act, 1962 for their act of omission and commission, which have rendered the export goods liable for confiscation under section 113 of the Customs Act, 1962.

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

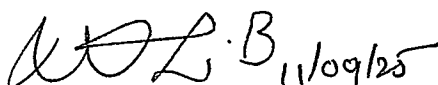
29. In case the notice is eligible to avail the facility of settlement of the case as per the Chapter XIVA of the Customs Act, 1962, and interested in the same, he may apply to the Settlement Commission as per prescribed procedure and also inform the same to the Adjudicating Authority

30. This show cause notice is issued only in respect of issues discussed in the show cause notice and the goods mentioned against the shipping bill discussed hereinabove.

31. 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.

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

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


(RAGHU KIRAN B.)

ADDL COMMISSIONER OF CUSTOMS
CEAC, NS-II, JNCH

To,

1. **M/s Hayat Enterprises (IEC No. CVNPB7593K)**

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

2. **M/s. Perfecto Logistics(11/2690),**

F-120, 1st Floor, Haware Fantasia Business Park,
Plot No. 47, Sector 30A, Vashi,
Mumbai-400703

Copy to:

- 1.The Dy. Commissioner of Customs, CRAC(X), JNCH, Nhava Sheva.
- 2.The Dy. Commissioner of Customs, SIIB (X), JNCH, Nhava Sheva.
- 3.The Dy. Commissioner of Customs, CAC, NS-II, JNCH, Nhava Sheva.
- 4.The Dy./Asstt. Commissioner of Customs, CBS, NCH, Mumbai.
5. The Superintendent of Customs, EDI/JNCH
6. The Dy. Commissioner of GST Mumbai Central, Division I.
- 7.The Notice Board.

8.Office Copy.

Annexure – A

Sr. No.	List of Relied Upon Documents
RUD-I	Copy Shipping bills No. 3237290, 3240756 and 3237301 all dated 17.08.2023
RUD-II	Panchanama dated 08.09.2023
RUD-III	TEST REPORT
RUD-IV	Copy of market enquiry report dated 13.09.2023
RUD-V	Copy of provisional release for Back to Town dated 20.09.2023
RUD-VI	GST report of Exporter
RUD-VII	Copy of statement dated 14.09.2023 of Mr. Abdul Sakur Bataviya proprietor of M/s Hayat Enterprises (IEC: LXJPS8718N) was recorded under Section 108 of Customs Act, 1962.
RUD-VIII	Copy of Summons issued to M/s. Perfecto Logistics was summoned to appear before this office vide Summons CBIC-DIN-20250178NT000000A17E dated 13.01.2025, DIN-20250178NT000061326D dated 16.01.2025 and Summons CBIC-DIN- 20250178NT0000717061 dated 21.01.2025

1250489

JWR LOGISTICS PVT. LTD

CUSTOMS COPY E.D.I. Service Centre
LED NO : 33/437LED Date: 17/08/2023
Indian Customs EDI System (ICES)JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for ExportSB NO : 3240756 / 17/08/2023 BRC Realisation Date : 31/05/2024
CHA : AAVTF3498ECH002 PERFECTO LOGISTICS
Print Date : 17/08/2023 16:55
Port of BL : SOMGQ
Country of BL : SO
Port Of Ldg-Code : INNSA1 State of Origin : MaharashtraEXPORTER DETAILS
CVNFB7593K() BIN No. : CVNFB7593KFT001
HAYAT ENTERPRISES
Branch # 0 2ND FLOOR, 215, PLOT NO-51/57, WAAJAALE MARKET
DONTAD STREET, KHADAK, CHINCHBUNDER MOGADISHU SOMALIA
MUMBAI SOMAALIAPort of Loading : JNCH, NHAVA SHEVA, T Total Pkgs. : 15
Port of Discharge: Mogadishu Loose pkts : 0
Gross Wt(KGS) : 1000.660 Net Wt(KGS) : 981.590
Country of Dest : SOMAALIA No. of Ctrs. : 0
Rotation No. : 2003 Rotation Date : 26/02/2001
Nature of Cargo : C
Marks and Nos.: AS PER INVOICEFOREX BANK ACC:318701010039401
RBI Waiver No/Date:FOB VALUE (INR) : 2780962.00 F DBK+STR(INR):E40318.00 F
Tot DBK(INR) E40318.00 F STR(INR):E0.00 FRODTEP Value(INR):24327.00 ROSCTL Amt(INR):22941.00
AD. Code :0290188 DBK Bank a/c No :318701010039401I.F.S. Code : UBIN0531871 ST / Excise Regn. :
GSTN ID : 27CVNFB7593K1ZV GSTN Type : GSN

IGST Tax Value(INR) : 0.00 IGST Amt Paid(INR) : 0.00

INVOICE DETAILS Invoice 1/1
Inv.val : 2797342.00 INR 34155.58 USD FOB Val : 2780962.00 INRInv.no. : MEN-005/23-24 Inv Dt : 15/08/2023
Nat of Con : ECF FCurr(inv):USD Exp Contract :

Exchange rate:1.00 (USD) = 81.900 (INR)

Rate	Currency	Amount
Insurance	0.00	0.00
Freight:	USD	200.00
Discount:	0.00	0.00
Commission:	0.00	0.00
Other Deductions:	0.00	0.00
Packing Charges:	USD	0.00
Nature of payment:DA	Period of Payment:90	

Third Par:

TP Add:

Add(Cont):

SD:

Tax Value :0.00

RODTEP Value :24327.00

Buyer Name & Address

AEO
INR IGST Amt. Paid:0.00
INR ROSCTL AMT :22941.00ROL
INR
TermCertified that (15) Packages have
been stuffed in (1 X 40) Containe
No. MRSU5145195 & Sealed
with Customs Seal 4153030
Under general de. 17/08/2023
CFS/JWR (JNCH)

Supdt. of Customs (Prev)

संदीप वि. पवार
SANDIP V. PAWAR
सोमालीय अर्थशास्त्र (निवारक)
Superintendent of Customs (P)

Indian Customs EDI System (ICES)

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB No : 3240756 / 17/08/2023 BRC Realisation Date : 31/05/2024
CMA : AAVFP5498ECM002 PERFECTO LOGISTICS
Print Date : 17/08/2023 16:55
Port of BL : SOMGQ
Country of BL : SO
Port of Ldg-Code : INNSA1 State of Origin : Maharashtra

Exporter CVNPB7593K() Consignee
HAYAT ENTERPRISES SADIK MUHAMAD ALI

Invoice No & Date HEN-005/23-24 15/08/2023 Exch. Rate 1.00 USD = 81.900 INR

ITEM DETAILS

No.	RITC CD	Description	Quantity	Units	Item Rate	per	Units Total	Val(FC)	FOB(INR)	Scheme
		Scheme Description					Decl. PMV(INR)	Accept. PMV(INR)	Reward	
		Mnfr Address								
		Mnfr Address-Cont'd								
		Mnfr City								
		Source State								
		Transit Country								
		End User								
#	HAWB No	Total Pckgs	IGST Paymnt Stat	Tax Value	IGST AMT paid					
1	85302030	RCCB THREE PHASE 4P 03A L AND T.								
	3.000PCS	35.07000per1	PCS	105.21000	13530.77	19				
	Drawback			4961.26	4961.26	Yes				
				GNX100						
#	0	LUT	0.00		0.00					
2	85302030	THREE PHASE 4P TYPE Z SFD 03A								
	3.000PCS	35.04000per1	PCS	105.12000	8609.30	19				
	Drawback			3156.75	3156.75	Yes				
				GNX100						
#	0	LUT	0.00		0.00					
3	85364100	110-240 VAC AUTO RESET 17G715KF2								
	3.000PCS	22.89000per1	PCS	66.67000	5623.94	19				
	Drawback			2062.16	2062.16	Yes				
				GNX100						
#	0	LUT	0.00		0.00					
4	85364100	17H7NNIN3 CBCT 120 MM MAKE GIC								
	6.000PCS	15.31000per1	PCS	91.86000	7523.34	19				
	Drawback			1379.28	1379.28	Yes				
				GNX100						
#	0	LUT	0.00		0.00					
5	85304100	220-415 VAC								
	3.000PCS	21.62000per1	PCS	65.46000	5361.14	19				
	Drawback			1965.76	1965.76	Yes				
				GNX100						
#	0	LUT	0.00		0.00					
6	85304100	0003-1 ON 003 230V TIME								
	10.000PCS	0.67000per1	PCS	66.70000	5462.64	19				
	Drawback			600.90	600.90	Yes				
				GNX100						
#	0	LUT	0.00		0.00					
7	85302030	ABB CONTACTOR								
	4.000PCS	166.00000per1	PCS	744.00000	60933.66	19				
	Drawback			16756.74	16756.74	Yes				
				GNX100						
#	0	LUT	0.00		0.00					
8	84224000	BOSCH CHG MOT AIR GUN								
	1.000PCS	22.59000per1	PCS	22.59000	1850.17	19				
	Drawback			2035.13	2035.13	Yes				
				GNX100						
#	0	LUT	0.00		0.00					

PAI
08/08/23

P2
08/08/23

08/08/23

Indian Customs EDI System (ICES)

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB No : 3240756 / 17/08/2023 BRC Realisation Date : 31/05/2024
CMA : AAVFP5498E002 PERFECTO LOGISTICS
Print Date : 17/08/2023 16:55
Port of BL : SOMGO -
Country of BL : SO -
Port of Ldg-Code : INNSA1 state of Origin : Maharashtra

Exporter CVNPB7593K(
HAYAT ENTERPRISES

Consignee
SADIK MUHAMAD ALI

Invoice No. & Date HEN-005/23-24 15/06/2023 Exch. Rate 1.00 USD = 81.900 INR

ITEM DETAILS

No.	RITC CD	Description	Quantity	Units	Item Rate	per	Units Total	Val(FC)	FOB(INR)	Scheme
Scheme Description			Decl. PMV(INR)				Accept. PMV(INR) Reward			
Mnfr Address			Mnfr State				End User			
Mnfr Address-Cont'd			Transit Country				IGST AMT paid			
Mnfr City			Tax Value							
Source State			IGST Paymnt Stat							
# HAWB NO			Total Pckgs							
9	39259090	CABLE DUCTS Ø	1.9500	per	1		FCS 118.80000	9729.75		19
	00.000FCS						178.38	178.38	Yes	
Drawback							GNX100	0.00		
10	85382030	CONTACTOR 65A 3POLE SCHEIDER ELECTRIC	17.1500	per	1		FCS 85.75000	7023.04		19
	5.000FCS						1545.04	1545.04	Yes	
Drawback							GNX100	0.00		
11	85383000	DIFFERENTIAL THERMAL OVERLOAD RELAY 162	21.5100	per	1		FCS 107.55000	8808.42		19
4A	5.000FCS						1937.84	1937.84	Yes	
Drawback							GNX100	0.00		
12	90328990	DMA220	21.0500	per	1		FCS 63.15000	5172.03		19
	3.000FCS						1896.39	1896.39	Yes	
Drawback							GNX100	0.00		
13	90328990	DMS110	22.6100	per	1		FCS 67.83000	5555.25		19
	3.000FCS						2036.93	2036.93	Yes	
Drawback							GNX100	0.00		
14	85469010	FERULE	0.1200	per	1		FCS 12.00000	982.79		19
	100.000FCS						10.81	10.81	Yes	
Drawback							GNX100	0.00		
15	85469010	HEAT SHRINK SLEEVE 1.5 SQ MM	0.9000	per	1		FCS 648.00000	53071.32		19
	720.000FCS						81.08	81.08	Yes	
Drawback							GNX100	0.00		
16	35069190	LOCTITE EPOXY GLUE PLASTIC TO METAL	1.2500	per	1		FCS 12.50000	1023.67		19
	10.000FCS						112.61	112.61	Yes	
Drawback							GNX100	0.00		

Indian Customs EDI System (ICES)

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

Exporter CVNFB7593K()	Consignee
HAYAT ENTERPRISES	SADIK MUHAMAD ALI

Invoice No & Date HEN-005/23-24 15/08/2023 Exch. Rate 1.00 USD = 81.900 INR

No.	RITC CD	Description	Quantity	Units	Item Rate	per	Units	Total Val(FC)	FOB(INR)	Scheme	
	Scheme Description						Decl.	PMV(INR)	Accept.	PMV(INR)	Reward
	Mnfr Address										
	Mnfr Address-Cont'd										
	Mnfr City					Mnfr State					
	Source State					Transit Country				End User	
#	HAWB No					Total Pckgs				IGST Paymnt Stat	
										Tax Value	
										IGST AMT paid	

(Page 5 of 37)

SB NO : 3240756 / 17/08/2023
 CMA : AAVFF349000002 PERFECTO LOGISTICS
 Print Date : 17/08/2023 16:55
 Port Of BL : SOMGO
 Country of BL : SO
 Port Of Ldg-Code : INNSA1

SHIVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
 Shipping Bill for Export
 BRC Realisation Date : 31/05/2024

SVR LOGISTICS PVT. LTD
 E.D.I. Service Centre

State of Origin : Maharashtra

E DRAWBACK DETAILS F									
+Inv Item		Main DBK Sr No		DBK Sr No		Total DBK Amt. Tor Item (INR)		DBK Qty	
* Customs Rate Spec.		DBK Rate Spec.		Custom Rate Adv.		DBK Adv.			
Q Cen Levy Adv Rate		Cen Levy Sp No		Cen Levy Amt		State Levy			
						ROSCAL Val			
+ 1	1	0	0	0.00	1.30	202.95	1.50	3.000	
* 0.00		5530990	0.00				ROSL is claimed	0.00	
Q 0.00			0.00						
+ 1	2	0	0	0.00	1.30	129.14	1.50	3.000	
* 0.00		5530990	0.00				ROSL is claimed	0.00	
Q 0.00			0.00						
+ 1	3	0	0	0.00	1.30	64.36	1.50	3.000	
* 0.00		5530990	0.00				ROSL is claimed	0.00	
Q 0.00			0.00						
+ 1	4	0	0	0.00	1.30	112.65	1.50	3.000	
* 0.00		5530990	0.00				ROSL is claimed	0.00	
Q 0.00			0.00						
+ 1	5	0	0	0.00	1.30	80.42	1.50	3.000	
* 0.00		5530990	0.00				ROSL is claimed	0.00	
Q 0.00			0.00						
+ 1	6	0	0	0.00	1.30	61.94	1.50	10.000	
* 0.00		5530990	0.00				ROSL is claimed	0.00	
Q 0.00			0.00						
+ 1	7	0	0	0.00	1.30	914.00	1.50	4.000	
* 0.00		5530990	0.00				ROSL is claimed	0.00	
Q 0.00			0.00						
+ 1	8	0	0	0.00	1.60	0.00	1.60	1.000	
* 0.00		54220	0.00				ROSL is claimed	0.00	
Q 0.00			0.00						

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8/9/23

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Indian Customs EDI System (ICES)

JWR LOGIC
E.D.I. Service CentreJNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB NO : 3240756 / 17/08/2023 BRC Realisation Date : 31/05/2024
 CHA : AAVFF3488ECH002 PERFECTO LOGISTICS
 Print Date : 17/08/2023 16:55
 Port of BL : SOMGA
 Country of BL : SO
 Port of Ldg-Code : INNSA1 State of Origin : Maharashtra

E DRAWBACK		DETAILS F		Total DBK Amt. for Item (INR)			DBK Qty
+Inv Item	Main DBK Sr No	DBK Sr No	Custom Rate Adv.	DBK Adv.			
#				State Levy			
* Customs Rate Spec.	DBK Rate Spec.						
@ Cen Levy Adv Rate	Cen Levy Sp No	Cen Levy Amt	ROSTL Val				
+ 1	9	0	120.49	1.30	00.000		
#	39230	1.30	ROSL is claimed	0.00	0.00		
* 0.00	0.00	0.00	0.00				
@ 0.00	0.00	0.00					
+ 1	10	0	105.35	1.30	3.000		
#	0330990	1.30	ROSL is claimed	0.00	0.00		
* 0.00	0.00	0.00	0.00				
@ 0.00	0.00	0.00					
+ 1	11	0	132.13	1.30	3.000		
#	0330990	1.30	ROSL is claimed	0.00	0.00		
* 0.00	0.00	0.00	0.00				
@ 0.00	0.00	0.00					
+ 1	12	0	67.24	1.30	3.000		
#	90325	1.30	ROSL is claimed	0.00	0.00		
* 0.00	0.00	0.00	0.00				
@ 0.00	0.00	0.00					
+ 1	13	0	72.22	1.30	3.000		
#	90325	1.30	ROSL is claimed	0.00	0.00		
* 0.00	0.00	0.00	0.00				
@ 0.00	0.00	0.00					
+ 1	14	0	0.00	1.80	100.000		
#	05460	1.80	ROSL is claimed	0.00	0.00		
* 0.00	0.00	0.00	0.00				
@ 0.00	0.00	0.00					
+ 1	15	0	955.28	1.80	720.000		
#	05460	1.80	ROSL is claimed	0.00	0.00		
* 0.00	0.00	0.00	0.00				
@ 0.00	0.00	0.00					
+ 1	16	0	0.00	1.30	10.000		
#	35060	1.30	ROSL is claimed	0.00	0.00		
* 0.00	0.00	0.00	0.00				
@ 0.00	0.00	0.00					

Shipping Bill for Export
 SB No : 3240756 / 17/08/2023
 CHA : AAVFP54980002 PERFECTO LOGISTICS
 Print Date : 17/08/2023 16:55
 Port of BL : SOMGO
 Country of BL : SO
 Port Of Ldg-Code : INNSA1
 TAL:URAN, DIST-RAIGAD-400707
 BRC Realisation Date : 31/05/2024

State of Origin : Maharashtra

E DRAWDRAWBACK DETAILS F		Main DBK Sr No		DBK Sr No		Total DBK Amt. for Item (INR)		DBK Qty
+Inv Item		DBK Sr No		Custom Rate Adv.		DBK Adv.		
* Customs Rate Spec.		DBK Rate Spec.		State Levy		DBK Adv.		DBK Qty
@ Cen Levy Adv Rate		Cen Levy Sp No		Cen Levy Amt		ROSL Val		
+ 1	17	0	0	1.30	109.15	1.30	90.000	
#		0330990	0.00	0.00		ROSL 1s claimed	0.00	
* 0.00								
@ 0.00								
+ 1	18	0	0	1.30	180.15	1.30	24.000	
#		0330990	0.00	0.00		ROSL 1s claimed	0.00	
* 0.00								
@ 0.00								
+ 1	19	0	0	1.30	500.73	1.30	10.000	
#		94030	0.00	0.00		ROSL 1s claimed	0.00	
* 0.00								
@ 0.00								
+ 1	20	0	0	1.60	51.24	1.60	10.000	
#		8414990	0.00	0.00		ROSL 1s claimed	0.00	
* 0.00								
@ 0.00								
+ 1	21	0	0	1.30	0.00	1.30	30.000	
#		3917990	0.00	0.00		ROSL 1s claimed	0.00	
* 0.00								
@ 0.00								
+ 1	22	0	0	1.00	85.01	1.00	10.000	
#		90300	0.00	0.00		ROSL 1s claimed	0.00	
* 0.00								
@ 0.00								
+ 1	23	0	0	1.80	475.65	1.80	1.000	
#		85460	0.00	0.00		ROSL 1s claimed	0.00	
* 0.00								
@ 0.00								
+ 1	24	0	0	2.20	3416.75	2.20	357.000	
#		8203010	26.00	23.50		ROSL 1s claimed	3530.00	
* 26.00								
@ 2.45								

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Indian Customs EDI System (ICES)

JWR LOGISTICS PVT. LTD
E.D.I. Service CentreJNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

BRC Realisation Date : 31/05/2024

SB NO : 3240756 / 17/08/2023
CMA : RAVR5490ECH002 PERFECTO LOGISTICS
Print Date : 17/08/2023 16:55
Port of BL : SOMGO
Country of BL : SO
Port of Ldg-Code : INNSA1

State of Origin : Maharashtra

E DRAWDRAWBACK		DETAILS F		Total DBK Amt. for Item (INR)		DBK Qty
+INV Item		Main DBK Sr NO	DBK Sr NO	Custom Rate Adv.	DBK Adv.	
* Customs Rate Spec.		DBK Rate Spec.		State Levy		
@ Cen Levy Adv Rate		Cen Levy Sp No		Cen Levy Amt	ROSCAL Val	
+ 1	9	0		120.49	1.30	00.000
#		39230		1.30	ROSL 15 claimed	0.00
* 0.00		0.00		0.00		
@ 0.00		0.00				
+ 1	10	0		105.35	1.30	3.000
#		0330990		1.30	ROSL 15 claimed	0.00
* 0.00		0.00		0.00		
@ 0.00		0.00				
+ 1	11	0		132.13	1.50	3.000
#		0330990		1.50	ROSL 15 claimed	0.00
* 0.00		0.00		0.00		
@ 0.00		0.00				
+ 1	12	0		67.24	1.30	3.000
#		90320		1.30	ROSL 15 claimed	0.00
* 0.00		0.00		0.00		
@ 0.00		0.00				
+ 1	13	0		72.22	1.30	3.000
#		90320		1.30	ROSL 15 claimed	0.00
* 0.00		0.00		0.00		
@ 0.00		0.00				
+ 1	14	0		0.00	1.80	100.000
#		03400		1.80	ROSL 15 claimed	0.00
* 0.00		0.00		0.00		
@ 0.00		0.00				
+ 1	15	0		955.28	1.80	720.000
#		03400		1.80	ROSL 15 claimed	0.00
* 0.00		0.00		0.00		
@ 0.00		0.00				
+ 1	16	0		0.00	1.30	10.000
#		35000		1.30	ROSL 15 claimed	0.00
* 0.00		0.00		0.00		
@ 0.00		0.00				

SWR LOGISTICS PVT. LTD
E.D.I. Service Centre

State of Origin : Maharashtra

E DRAWDACK	DETAILS F
+INV Item	

Main DEK Sr NO

Total DEK Amt. for Item (INR)
Custom Rate Adv. DEK Amt.

* Customs Rate Spec	DEK	Sr	No
@ Cen Levy	DEK	Sr	No

DBK Sr No	Custo
@ Cen Levy Adv Rate	DBK Rate Spec.

+ 1 17

State Levy
Cen Levy Amt

DBK Qty

ROSCTL Val

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Indian Customs EDI System (ICES)

JWR LOGISTICS PVT. LTD
E.D.I. Service CentreJNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB No : 3240756 / 17/08/2023 BRC Realisation Date : 31/05/2024
 CMA : AAVPR3498EQ1002 PERFECTO LOGISTICS
 Print Date : 17/08/2023 16:55
 Port of BL : SOMGO -
 Country of BL : SO -
 Port Of Ldg-Code : INNSA1 State of Origin : Maharashtra

E DRAWBACK DETAILS F

+Inv Item	Main DBK Sr No	Total DBK Amt. for Item (INR)	DBK Qty
* Customs Rate Spec.	DBK Sr No	Custom Rate Adv.	DBK Adv.
@ Cen Levy Adv Rate	Cen Levy Sp No	Cen Levy Amt	ROSCTL Val
+ 1 25	0	6045.00	
* 12.00	0103010	2.10	2.10
@ 2.00	0.00	ROS 15 claimed	304.000
		0192.00	13147.00
+ 1 26	0	26023.40	
* 0.00	43030	1.30	1.30
@ 0.00	0.00	ROS 15 claimed	1100.000
		0.00	0.00
+ 1 27	0	303.53	
* 29.00	020501030	2.90	2.90
@ 1.70	0.00	ROS 15 claimed	15.000
		175.00	395.00

TOTAL DRAWBACK (INR) : 40318.00

E ROUTEF DETAILS F

Inv Item	RITC	ADV_RT	SP_RT	QTY	QTY_UNIT	Amount
1 1	85362030	0.80	0.00	3.00	NOS	105.00
1 2	85362030	0.80	0.00	3.00	NOS	89.00
1 3	85364100	0.80	0.00	3.00	NOS	45.00
1 4	85364100	0.80	0.00	6.00	NOS	60.00
1 5	85364100	0.80	0.00	3.00	NOS	43.00
1 6	85364100	0.80	0.00	10.00	NOS	44.00
1 7	84224000	1.00	0.00	4.00	NOS	457.00
1 8	39259090	1.00	0.00	12.25	KGS	19.00
1 9	85362030	0.80	0.00	65.88	KGS	97.00
1 10	85363000	0.80	0.00	5.00	NOS	56.00
1 11	90326990	0.50	0.00	3.00	NOS	70.00
1 12	90326990	0.50	0.00	3.00	NOS	28.00
1 13	85469010	0.80	0.00	162.40	NOS	28.00
1 14	85469010	0.80	0.00	49.68	KGS	8.00
1 15	35069190	0.80	0.00	40.00	KGS	425.00
1 16	85362030	0.80	0.00	90.00	KGS	8.00
1 17	94038900	0.50	0.00	24.00	NOS	90.00
1 18	84145190	1.40	0.00	10.00	NOS	96.00
1 19	39172190	1.00	0.00	10.00	NOS	193.00
1 20			0.00	31.95	KGS	45.00
1 21			0.00			36.00

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SB NO : 3240756 / 17/08/2023
 CMA : AAVF3495EC1002 PERFECTO LOGISTICS
 Print Date : 17/08/2023 16:55
 Port of BL : SOMGO
 Country of BL : SO
 Port of Ldg-Code : INNSA1

SHEVA, TAL:URAN, DIST-RAIGAD-400707
 Shipping Bill for Export
 BRC Realisation Date : 31/05/2024

JWR LOGISTICS PVT. LTD
E.D.I. Service Centre

Inv Item		RITC	ADV_RT	SF_RT	QTY	QTY_UNIT	Amount
1	22	90303310	0.50	0.00	10.00	NOS	43.00
1	23	85469010	0.80	0.00	1.62	KGS	211.00
1	20	49090010	1.10	0.00	1100.00	NOS	22020.00
E SINGLE WINDOW INFO TYPE DETAILS F							
Inv Item SRNO INTO Type							
Information Qualifier INTO Type							
Information Code							
Information Taxable							
Information Manufacturer							
Information UQC							
1	1	1	ORC				
0.000000							
1	1	2	CHR				
0.000000							
1	1	3	ORC				
0.000000							
1	1	4	DTY				
0.000000							
1	1	5	ORC				
0.000000							
1	1	6	DTY				
0.000000							
1	1						
ROT							
ROTEPY							
Claimed							
3.000000							
NOS							

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Indian Customs EDI System (ICES)

JWR LOGISTICS PVT. LTD
E.D.I. Service CentreJNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB NO : 3240756 / 17/08/2023 BRC Realisation Date : 31/05/2024
 CHA : AAVFF3493EC1002 PERFECTO LOGISTICS
 Print Date : 17/08/2023 16:55
 Port of BL : SOMGG -
 Country of BL : SO -
 Port of Ldg-Code : INNSA1 State of Origin : Maharashtra

Inv Item Info Type
 Information Qualifier
 Information Code
 Information Taxable
 Information Manufacturer
 Information UQC

1 2 1 ORC
 DDD
 433

0.000000

1 2 2 CHR
 SQC

3.000000
 NOS

1 2 3 DTY
 GCESS

0.000000
 INR

1 2 4 ORC
 CFT
 NCPTI

0.000000

1 2 5 ORC
 STO
 27

0.000000

1 2 6 DTY
 RDT
 RODTEFY
 Claimed
 3.000000
 NOS

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JWR LOGISTICS PVT. LTD
E.D.I. Service Centre

SB NO : 3240756 / 17/08/2023
 CHA : AAYFF3495ECM002 PERFECTO LOGISTICS
 Print Date : 17/08/2023 16:55
 Port of BL : SOMGQ
 Country of BL : SO
 Port Of Ldg-Code : INNSAL
 Shipping Bill for Export
 BRC Realisation Date : 31/05/2024

State of Origin : Maharashtra

Inv Item
 Information Qualifier
 Information Code
 Information Taxable
 Information Manufacturer
 Information UQC

1	3	1	ORC
STO			
27			

0.000000

1	3	2	DTY
RDT			
RODTEFY			
Claimed			
3.000000			
NOS			

3.000000

1	3	3	ORC
DOO			
433			

0.000000

1	3	4	CHR
SQC			

3.000000

1	3	5	ORC
EPT			
NCPTI			

0.000000

1	3	6	DTY
GCESS			

0.000000

INR

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Indian Customs EDI System (ICES)

JWR LOGISTICS PVT. LTD
E.D.I. Service CentreJNCH, NHAVA SHEVA, TAL:URAN, DIST-RATGAD-400707
Shipping Bill for Export

BRC Realisation Date : 31/05/2024

SB No : 3240756 / 17/08/2023
CHA : AAVFP5495EC1002 PERFECTO LOGISTICSPrint Date : 17/08/2023 16:55
Port of BL : SOMGO

Country of BL : SO

Port of Ldg-Code : INNSA1

State of Origin : Maharashtra

Inv Item	Info Type	Information Qualifier	Information Code	Information Taxable	Information Manufacturer	Information UQC
1	4	1				ORC
D00						
453						
0.000000						
1	4	2				CHR
SQC						
6.000000						
NOS						
1	4	3				ORC
EPT						
NCFTI						
0.000000						
1	4	4				DTY
GCESS						
0.000000						
INR						
1	4	5				ORC
STO						
27						
0.000000						
1	4	6				DTY
RDT						
MODTERY						
Claimed						
0.000000						
NOS						

SB NO : 3240756 / 17/08/2023
 CHA : AAVF5490ECM002 PERFECTO LOGISTICS
 Print Date : 17/08/2023 16:55
 Port of BL : SOMGQ
 Country of BL : SO
 Port Of Ldg-Code : INNSA1

SHEVA, TAL:URAN, DIST-RAIGAD-400707
 Shipping Bill for Export
 BRC Realisation Date : 31/05/2024

GVR LOGISTICS PVT. LTD
 E.D.I. Service Centre

State of Origin : Maharashtra

Inv Item Info Type
 Information Qualifier
 Information Code
 Information Taxable
 Information Manufacturer
 Information UQC

1	5	1	ORC
DOO			
433			

0.000000

1	5	2	CHR
SQC			

3.000000

1	5	3	DTY
NOS			
GCSS			

0.000000

1	5	4	ORC
INR			
EPT			
NCPTI			

0.000000

1	5	5	ORC
STO			
27			

0.000000

1	5	6	DTY
ROT			
RODTERF			
Claimed			
3.000000			
NOS			

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Indian Customs EDI System (ICES)

JWR LOGISTICS PVT. LTD
E.D.I. Service CentreJNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB No : 3240756 / 17/08/2023 BRC Realisation Date : 31/05/2024

CHA : RAVFF3490EC1002 PERFECTO LOGISTICS

Print Date : 17/08/2023 16:55

Port of BL : SOMGG -

Country of BL : SO -

Port of Ldg-Code : INNSA1

State of Origin : Maharashtra

Inv Item	Info Type
Information Qualifier	
Information Code	
Information Taxable	
Information Manufacturer	
Information UQC	

1	6	1	ORC
DOD			
483			

0.000000

1	6	2	CHR
SQC			

10.000000

NOS

1	6	3	ORC
EFT			
NCTI			

0.000000

1	6	4	DTY
GCESS			

0.000000

INR

1	6	5	ORC
STQ			
27			

0.000000

1	6	6	DTY
ROT			
RODTEPY			
Claimed			
10.000000			
NOS			

SB NO : 3240756 / 17/08/2023
 CHA : AAVFF3495ECH002 PERFECTO LOGISTICS
 Print Date : 17/08/2023 16:55
 Port of BL : SOMGQ
 Country of BL : SO
 Port Of Ldg-Code : INNSAI

JWR LOGISTICS PVT. LTD
E.D.I. Service Centre

State of Origin : Maharashtra

Inv Item
 Information Qualifier
 Information Code
 Information Taxable
 Information Manufacturer
 Information UQC

1	7	6	DTY
1	7		
RODT			
RODTEFY			
Claimed			
4.000000			
NOS			
1	7	1	ORC
DOO			
433			
0.000000			
1	7	2	CHR
SQC			
4.000000			
NOS			
1	7	3	ORC
EFT			
NCFTI			
0.000000			
1	7	4	DTY
GCESS			
0.000000			
INR			
1	7	5	ORC
STO			
27			
0.000000			


 08/09/23

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 08/09/23

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Indian Customs EDI System (ICES)

JWR LOGISTICS PVT. LTD
E.D.I. Service Centre

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Shipping Bill for Export

SB No : 3240756 / 17/08/2023 BRC Realisation Date : 31/05/2024

CHA : AAVFF5498ECM002 PERFECTO LOGISTICS

Print Date : 17/08/2023 16:55

Port of BL : SOMGG -

Country of BL : SO -

Port Of Ldg-Code : INNSA1

State of Origin : Maharashtra

Inv Item	Info Type
Information Qualifier	
Information Code	
Information Taxable	
Information Manufacturer	
Information UQC	

1	8	5	ORC
---	---	---	-----

0.000000

1	8	6	DTY
---	---	---	-----

MDT

RODTEFY

Claimed

12.250000

KGS

1	8	1	ORC
---	---	---	-----

DOO

483

0.000000

1	8	2	CHR
---	---	---	-----

SQC

12.250000

KGS

1	8	3	ORC
---	---	---	-----

EPT

NCPTI

0.000000

1	8	4	DTY
---	---	---	-----

GCESS

0.000000

INR

3248756 / 17/08/2023
Print Date : 17/08/2023 16:55
Country of BL : SOMGO
Port Of Ldg-Code : INNSAI
Shipping Bill for Export
BRC Realisation Date : 31/05/2024
TAL:URAN, DIST-RAIGAD-400707
PERFECTO LOGISTICS

Inv Item Info Type
Information Qualifier
Information Code
Information Taxable
Information Manufacturer
Information UQC
State of Origin : Maharashtra

1	9	1	ORC
DOO			
483			

0.000000

1	9	2	CHR
SQC			

65.880000
KGS

1	9	3	ORC
EFT			
NCFTI			

0.000000

1	9	4	DTY
GCESS			

0.000000
INR

1	9	5	ORC
STO			
27			

0.000000

1	9	6	DTY
ROD			
RODTEFY			
Claimed			
65.880000			
KGS			

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8/9/23

8/9/23

1250507

Indian Customs EDI System (ICES)

JWR LOGISTICS PVT. LTD
E.D.I. Service CentreJNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for ExportSB NO : 3240756 / 17/08/2023 BRC Realisation Date : 31/05/2024
CHA : AAVRF5496E01002 PERFECTO LOGISTICS
Print Date : 17/08/2023 16:55
Port of BL : SOMGO -
Country of BL : SO -
Port of Ldg-Code : INNSA1 State of Origin : MaharashtraInv Item Info Type
Information Qualifier
Information Code
Information Taxable
Information Manufacturer
Information UQC1 10 1 ORC
DOD
4530.000000
1 10 2 CHR
SQC5.000000
NOS
1 10 3 DTY
GCESS0.000000
INR
1 10 4 ORC
EPT
NCPTI0.000000
1 10 5 ORC
STO
270.000000
1 10 6 DTY
RDT
RODTEPY
Claimed
5.000000
NOS

SB No : 3240756 / 17/08/2023
 CMA : AAVFF5493ECH002 PERFECTO LOGISTICS
 Print Date : 17/08/2023 16:55
 Port of BL : SOMGQ
 Country of BL : SO
 Port Of Ldg-Code : INNSA1
 Shipping Bill for Export
 BRC Realisation Date : 31/05/2024
 SHEVA, TAL:URAN, DIST-RAIGAD-400707

State of Origin : Maharashtra

Inv Item Info Type
 Information Qualifier
 Information Code
 Information Taxable
 Information Manufacturer
 Information UQC

1 11 1 ORC
 DDD
 453

0.000000

1 11 2 CHR
 SQC

5.000000

NOS

1 11 3 ORC
 EPT
 NCFTI

0.000000

1 11 4 DTY
 GCESS

0.000000

INR

1 11 5 ORC
 STO
 27

0.000000

1 11 6 DTY
 RDT
 RDTFTY
 Claimed
 5.000000
 NOS

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08/9/23

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Indian Customs EDI System (ICES)

JWR LOGISTICS PVT. LTD
E.D.I. Service CentreJNCH, MHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB NO : 3240756 / 17/08/2023 BRC Realisation Date : 31/05/2024
CMA : AAVTF3490EC1002 PERFECTO LOGISTICS
Print Date : 17/05/2023 16:55
Port of BL : SOMGG
Country of BL : SO
Port of Ldg-Code : INNSA1 State of Origin : Maharashtra

Inv Item Info Type
Information Qualifier
Information Code
Information Taxable
Information Manufacturer
Information UQC

1	12	6	DTY
MDT			
MDTFF			
Claimed			
3.000000			
NOS			
1	12	1	ORC
DDO			
453			
0.000000			
1	12	2	CHR
SQC			
3.000000			
NOS			
1	12	3	DTY
GCESS			
0.000000			
INR			
1	12	4	ORC
EPT			
NCPTI			
0.000000			
1	12	5	ORC
STO			
27			
0.000000			

SB NO : 3240756 / 17/08/2023
 CHA : AAVFP5498ECH002 PERFECTO LOGISTICS
 Print Date : 17/08/2023 16:55
 Port of BL : SOMGQ
 Country of BL : SO
 Port of Ldg-Code : INNSA1
 SHEVA, TAL:URAN, DIST-RAIGAD-400707
 Shipping Bill for Export
 BRC Realisation Date : 31/05/2024

PERFECTO LOGISTICS PVT. LTD
 E.D.I. Service Centre

Inv Item Info Type
 Information Qualifier
 Information Code
 Information Taxable
 Information Manufacturer
 Information UQC
 State of Origin : Maharashtra

1 13 1 ORC
 DDO
 483

0.000000
 1 13 2 CHR
 SQC

3.000000
 NOS
 1 13 3 ORC
 EPT
 NCFTI

0.000000
 1 13 4 DTY
 GCESS

0.000000
 INR
 1 13 5 ORC
 STO
 27

0.000000
 1 13 6 DTY
 RDT
 RDTTEFY
 Claimed
 3.000000
 NOS

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 Del
 08/9/23

Del
 08/9/23

SB NO : 3240756 / 17/05/2023
 CMA : AAVFF3495ECM002 PERFECTO LOGISTICS
 Print Date : 17/05/2023 16:55
 Port of BL : SOMGQ
 Country of BL : SQ
 Port of Ldg-Code : INNSA1

Shipping Bill for Export
 BRC Realisation Date : 31/05/2024

JWR LOGISTICS PVT. LTD
 E.D.I. Service Centre

State of Origin : Maharashtra

Inv Item Info Type
 Information Qualifier
 Information Code
 Information Taxable
 Information Manufacturer
 Information UQC

1 15 1 ORC
 DDD
 433

0.000000

1 15 2 CHR
 SQC

49.680000

KGS

1 15 3 ORC
 EPT
 NCPTI

0.000000

1 15 4 DTY
 GCESS

0.000000

INR

1 15 5 ORC
 STO
 27

0.000000

1 15 6 DTY
 RDT
 ROUTEFY
 Claimed
 49.680000
 KGS

(Page 24 of 37)

P1
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08/09/23

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Indian Customs EDI System (ICES)

JWR LOGISTICS PVT. LTD
E.D.I. Service CentreJNCH. NHAHA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for export

BRC Realisation Date : 31/05/2024

SB No : 3240756 / 17/08/2023
CHA : AAVF3493ECH002 PERFECTO LOGISTICS
Print Date : 17/08/2023 16:55
Port of BL : SOMGO
Country of BL : SO
Port of Ldg-Code : INNSAI

State of Origin : Maharashtra

Inv Item	Info Type	Information Qualifier	Information Code	Information Taxable	Information Manufacturer	Information UQC
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1	16	1		ORC		
000						
453						

0.000000

1	16	2		CHR		
SQC						

40.000000

KGS

1	16	3		DTY		
GCESS						

0.000000

INR

1	16	4		ORC		
EPT						
NCPTI						

0.000000

1	16	5		ORC		
STO						
27						

0.000000

1	16	6		DTY		
RDT						
RODTEFY						
Claimed						
40.000000						
KGS						

(Page 25 of 37)

JWR LOGISTICS PVT. LTD
E.D.I. Service Centre

Inv Item	Info Type
Information	Qualifier
Information	Code
Information	Taxable
Information	Manufacturer
Information	UQC

42

1 17 2

SQC

CHP

NDS

1 17 3 DRC
EFT
NEFTI

1 17 4 DTY
GCESS

INR

1 17 5 DMC
STO
27

1	17	6	DTY
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RDT
RDTTYPE
Claimed
90.000000
NOS

(Page 26 of 37)

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Indian Customs EDI System (ICES)

JWR LOGISTICS PVT. LTD
E.D.I. Service CentreJNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for ExportSB NO : 3240756 / 17/08/2023 BRC Realisation Date : 31/05/2024
CHA : RAYFF5495ECH002 PERFECTO LOGISTICS
Print Date : 17/08/2023 16:55
Port of BL : SOMGQ -
Country of BL : SO -
Port Of Ldg-Code : INNSA1 State of Origin :Maharashtra

Inv Item Info Type
Information Qualifier
Information Code
Information Taxable
Information Manufacturer
Information UQC

1 18 1 ORC
DOO
453

0.000000

1 18 2 CHR
SQC24.000000
NOS1 18 3 DTY
GCESS

0.000000

INR
1 18 4 ORC
EPT
NCPTI

0.000000

1 18 5 ORC
STO
27

0.000000

1 18 6 DTY
RDT
RODTEFY
Claimed
24.000000
NOS

(Page 27 of 37)

SB NO : 3240756 / 17/08/2023
 CHA : AAVRF34980002 PERFECTO LOGISTICS
 Print Date : 17/08/2023 16:55
 Port of BL : SOMGQ
 Country of BL : SO
 Port of Ldg-Code : INNSA1

Shipping Bill for Export
 BRC Realisation Date : 31/05/2024

PERFECTO LOGISTICS PVT. LTD
 E.D.I. Service Centre

State of Origin : Maharashtra

Inv Item Info Type
 Information Qualifier
 Information Code
 Information Taxable
 Information Manufacturer
 Information UQC

1 19 1 ORC
 DDD
 433

0.000000

1 19 2 CHR
 SQC

10.000000
 NOS

1 19 3 ORC
 EPT
 NCPTI

0.000000

1 19 4 DTY
 GCESS

0.000000
 INR

1 19 5 ORC
 STO
 27

0.000000

1 19 6 DTY
 RDT
 RDTERT
 Claimed
 10.000000
 NOS

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Indian Customs EDI System (ICES)

JWR LOGISTICS PVT. LTD
E.D.I. Service CentreJNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB NO : 3240756 / 17/06/2023 BRC Realisation Date : 31/05/2024
CMA : AAVFF3488ECM002 PERFECTO LOGISTICS
Print Date : 17/06/2023 16:55
Port of BL : SOMGQ
Country of BL : SO
Port of Ldg-Code : INNSA1 State of Origin : Maharashtra

Inv Item Info Type
Information Qualifier
Information Code
Information Taxable
Information Manufacturer
Information UQC

1	20	1	ORC
000			
483			
0.000000			
1	20	2	CHR
SQC			
10.000000			
NOS			
1	20	3	DTY
GCESS			
0.000000			
INR			
1	20	4	ORC
EFT			
NCPTI			
0.000000			
1	20	5	ORC
STO			
27			
0.000000			
1	20	6	DTY
RDT			
RODTERY			
Claimed			
10.000000			
NOS			

(Page 29 of 37)

SB No : 3240756 / 17/06/2023
 CHA : AAVF5498E0002 PERFECTO LOGISTICS
 Print Date : 17/06/2023 16:55
 Port of BL : SOMGO
 Country of BL : SO
 Port of Ldg-Code : INNSAL

State of Origin : Maharashtra

E.D.I. Service Centre
 PVT. LTD

Inv Item Info Type
 Information Qualifier
 Information Code
 Information Taxable
 Information Manufacturer
 Information UQC

1 21 1 ORC
 DDD
 433

0.000000

1 21 2 CHR
 SQC

31.950000
 KGS

1 21 3 ORC
 EPT
 NCPTI

0.000000

1 21 4 DTY
 GCESS

0.000000
 INR

1 21 5 ORC
 STO
 27

0.000000

1 21 6 DTY
 RDT
 RDTERY
 Claimed
 31.950000
 KGS

(Page 30 of 37)

P1
 8/9/23

P2
 8/9/23

8/9/23

1250519

Indian Customs EDI System (ICES)

JWR LOGISTICS PVT. LTD
E.D.I. Service CentreJNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB NO : 3240756 / 17/08/2023 BRC Realisation Date : 31/05/2024
 CHA : AAVPT3498E002 PERFECTO LOGISTICS
 Print Date : 17/08/2023 16:55
 Port of BL : SOMGQ -
 Country of BL : SO -
 Port Of Ldg-Code : INNSA1 State of Origin : Maharashtra

Inv Item Info Type
 Information Qualifier
 Information Code
 Information Taxable
 Information Manufacturer
 Information UQC

1 22 1 ORC
 STD
 27

0.000000

1 22 2 DTY
 RDT
 RDTTYP
 Claimed
 10.000000
 NOS

1 22 3 ORC
 DOD
 453

0.000000

1 22 4 CHR
 SQC

10.000000

NOS
 1 22 5 DTY
 GCESS

0.000000

INR
 1 22 6 ORC
 EPT
 NCPTI

0.000000

(Page 31 of 37)

SB No : 3240756 / 17/05/2023
 CHA : AAVF54902CH002 PERFECTO LOGISTICS
 Print Date : 17/05/2023 16:55
 Port of BL : SOMGQ
 Country of BL : SO
 Port of Ldg-Code : INNSA1

SHIPPING BILL FOR EXPORT

E.D.I. Service Centre

State of Origin : Maharashtra

Inv Item Info Type
 Information Qualifier
 Information Code
 Information Taxable
 Information Manufacturer
 Information UQC

1 23 1 ORC
 DOD
 483

0.000000

1 23 2 CHR
 SQC

1.620000
 KGS

1 23 3 ORC
 EFT
 NCFTI

0.000000

1 23 4 DTY
 GCESS

0.000000
 INR

1 23 5 ORC
 STO
 27

0.000000

1 23 6 DTY
 RDT
 MOOTEPY
 Claimed
 1.020000
 KGS

(Page 32 of 37)

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1250521

Indian Customs EDI System (ICES)

JWR LOGISTICS PVT. LTD
E.D.I. Service CentreJNCH, MHAYA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for ExportSB No : 3240756 / 17/08/2023 BRC Realisation Date : 31/05/2024
CHA : AAVFF3498ECM002 PERFECTO LOGISTICS
Print Date : 17/08/2023 16:55
Port of BL : SOMGO -
Country of BL : SO -
Port Of Ldg-Code : INNSA1 State of Origin : Maharashtra

Inv Item Info Type
Information Qualifier
Information Code
Information Taxable
Information Manufacturer
Information UQC

1 24 1 ORC
000
453

0.000000

1 24 2 CHR
3QC

367.000000

NOS
1 24 3 DTY
GCESS

0.000000

INR
1 24 4 ORC
EFT
NCFTI

0.000000

1 24 5 ORC
STO
27

0.000000

1 25 4 DTY
GCESS0.000000
INR

SS NO : 3240756 / 17/08/2023
CMA : AAVR34300002 PERFECTO LOGISTICS
Print Date : 17/08/2023 16:55 BRC Realisation Date : 31/05/2024
Port of BL : SOMGO
Country of BL : SO
Port Of Ldg-Code : INNSA1

State of Origin : Maharashtra

Inv Item Info Type
Information Qualifier
Information Code
Information Taxable
Information Manufacturer
Information UQC

1	25	5	
STO			ORC
27			

0.000000

1	25	1	
DOO			ORC
483			

0.000000

1	25	2	
SQC			CHR

504.000000

NOS

1	25	3	
EFT			ORC
NCFTI			

0.000000

1	26	1	
DOO			ORC
483			

0.000000

1	26	2	
SQC			CHR

1100.000000

NOS

P1
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P2
08/9/23

08/9/23

Indian Customs EDI System (ICES)

JWR LOGISTICS PVT. LTD
E.D.I. Service Centre

JNCH. NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB NO : 3240756 / 17/08/2023 BRC Realisation Date : 31/05/2024
CHA : AAVFFS493ECM002 PERFECTO LOGISTICS
Print Date : 17/08/2023 16:55
Port of BL : SOMGO
Country of BL : SO
Port of Ldg.Code : INNSAL State of Origin : Maharashtra

Inv Item Info Type
Information Qualifier
Information Code
Information Taxable
Information Manufacturer
Information UQC

1 26 3 DTY
GCESS

0.000000

INR

1 26 4 ORC
EFT
NCFTI

0.000000

1 26 5 ORC
STO
27

0.000000

1 26 6 DTY
RDT
RODTEPY
Claimed

1100.000000

NOS

1 27 1 ORC
DOO
433

0.000000

1 27 2 CHR
SQC

18.000000

NOS

(Page 35 of 37)

SB NO : 3240756 / 17/08/2023 BRC Realisation Date : 31/05/2024
CHA : AAVFF5493ECH002 PERFECTO LOGISTICS
Print Date : 17/08/2023 16:55
Port of BL : SOMGO
Country of BL : SO
Port Of Ldg-Code : INNSA1

State of Origin : Maharashtra

Inv Item Info Type
Information Qualifier
Information Code
Information Taxable
Information Manufacturer
Information UQC

1 27 3 ORC
EPT
NCPTI

0.000000

1 27 4 DTY
GCESS

0.000000

INR
1 27 5 ORC
STO
17

0.000000

E SINGLE WINDOW SUPPORTING DOCS DETAILS F

* Inv Item Srno IRN no. Doc. Type Code Doc Issue Part Code

Doc Issue Part Name

Doc Issue Part Add1

Doc Issue Part Add2

Doc Issue City

Pin Code

^ Doc Ref. No. Place of Issue

Doc Issue Date Doc Expiry Date

@ Doc Ben Part Name

Doc Ben Part Name Add1

Doc Ben Part Name Add2

\$ Doc Ben Part Name City Pin Code ICEGATE ID

* 1 1 1 2023081600071571 934000

SADIK MUHAMAD ALI

WAAJAALE MARKET

MOGADISHU SOMALIA

~ HEN-005/23-24 SOMAALIA

16/08/2023

File Type pdf Doc Ben Part Code

@ MAYAT ENTERPRISES

2ND FLR, 215, PLOT NO -51/57, NOBLE

MUMBAI

\$ DONTAD STREET, KHADAK, CHINCHBUNDER 400009

PERFECT022

* 1 1 3 2023081600071572 350000

SADIK MUHAMAD ALI

WAAJAALE MARKET

MOGADISHU SOMALIA

~ HEN-005/23-24 SOMAALIA

16/08/2023

File Type pdf Doc Ben Part Code

@ MAYAT ENTERPRISES

2ND FLR, 215, PLOT NO -51/57, NOBLE

MUMBAI

\$ DONTAD STREET, KHADAK, CHINCHBUNDER 400009

PERFECT022

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Duty
8/9/23

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Indian Customs EDI System (ICES)

JWR LOGISTICS PVT. LTD
E.D.I. Service CentreJNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB NO : 3240756 / 17/08/2023 BRC Realisation Date : 31/05/2024
 CHA : AAVFF5495EQH002 PERFECTO LOGISTICS
 Print Date : 17/08/2023 16:55
 Port of BL : SOMGO -
 Country of BL : SO -
 Port Of Ldg-Code : INNSAL State of Origin : Maharashtra

* Inv Item	Srno	IRN no.	Doc. Type Code	Doc Issue Part Code
* DOC Issue Part Name				
Doc Issue Part Add1				
Doc Issue Part Add2				
Doc Issue Part City				
Pin Code				
Doc Ref. No. Place of Issue				
Doc Issue Date				
Doc Expiry Date				
* DOC Ben Part Name				
Doc Ben Part Name Add1				
Doc Ben Part Name Add2				
* DOC Ben Part Name City				
Pin Code				
ICEGATE ID				

* 1 1 2 2023051000071373 271000
 # SADIK MUHAMAD ALI
 WAAJAALE MARKET
 MOGADISHU SOMALIA

~ HEN-005/23-24 SOMAALIA
 File Type pdf Doc Ben Part Code
 @ MAYAT ENTERPRISES
 2ND FLR, 213, PLOT NO -31/37, NOBLE
 MUMBAI
 \$ DONTAD STREET, KHADAK, CHINCHBUNDER 400009

16/08/2023

PERFECTO22

Vessel Name
 M.T.JAG PREETI
 Warehouse Sealing
 Voyage No.
 10-S

Total FOB Value declared by Exporter for DEPB ITEMS :	0.0000	USD
Total FOB Value declared by Exporter for NON-DEPB ITEMS :	33955.5800	USD
Customs accepted Total FOB value for DEPB ITEMS :	0.0000	USD

I/we declare that the particulars given herein are true and correct
 Following is the list of Documents attached :

Inv Item Agency Name	Document Name
-	SDF Declaration
-	Appendix III with 4A declaration
-	Invoices
-	Packing List

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

Signature of Exporter/CHA with Date

Let Export : Abdhesh Kumar Ranjan Dated : 17/08/2023 Allowed for Shipment

Signature of Officer of Customs

Signature of Officer of Customs

Contents Received on Board

Date of Shipment

Date

Signature of

Officer of Customs

1250565

JWR LOGISTICS PVT. LTD
E.D.I. Service Centre

CUSTOMS COPY

LED Date: 17/08/2023

LED NO: 33/300

Indian Customs EDI System (ICES)

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB No : 3237301 / 17/08/2023 BRC Realisation Date : 31/05/2024
 CHA : AAVRFD483ECM002 PERFECTO LOGISTICS
 Print Date : 17/08/2023 16:55
 Port of BL : SOMGQ
 Country of BL : SO
 Port Of Ldg-Code : INNSAI State of Origin : Maharashtra

EXPORTER DETAILS
 CVNFB7593K() BIN No. : CVNFB7593KFT001
 NATAT ENTERPRISES
 Branch # 0 2ND FLOOR, 215, PLOT NO-51/57, VIA DAGFAR ROAD, MOGADISHU SOMALIA,
 DONTAD STREET, KHADAK, CHINCHUNDER
 MUMBAI
 400009

CONSIGNEE

OMER ELME DINGUD

Tel + 252614909975

SOMALIA

Port of Loading : JNCH, NHAVA SHEVA, T Total Pkgs. : 47
 Port of Discharge: Mogadishu Loose pkts : 0
 Gross Wt(KGS) : 3246.020 Net Wt(KGS) : 3190.970
 Country of Dest : SOMAALIA No. of Ctrs. : 0
 Rotation No. : 2003 Rotation Date : 26/02/2001
 Nature of Cargo : C
 Marks and Nos.: AS PER INVOICE
 FOREX BANK ACC: 318701010039401

RBI Waiver No/Date:

FOB VALUE (INR) : 5843548.62 F DBK+STR(INR): 127120.00 F

Tot DBK(INR) 127120.00 F STR(INR): 0.00 F

RODTEP Value(INR): 3311.00 ROSCTL Amt(INR): 302617.00

AD. Code : 0290188 DBK Bank a/c No : 318701010039401

I.F.S. Code : UBIN0531671 ST / Excise Regn. :

GSTN ID : 27CVNFB7593K1ZV GSTN Type : GSN

IGST Tax Value(INR) : 0.00 IGST Amt Paid(INR) : 0.00

INVOICE DETAILS Invoice 1/1

Inv.val : 5859928.62 INR 71549.80 USD FOB Val : 5843548.62 INR

Inv.no. : MEN-004/23-24 Inv Dt : 15/08/2023

Nat of Con : ECF FCurr(inv): USD Exp Contract :

Exchange rate: 1.00 (USD) = 81.900 (INR)

	Rate	Currency	Amount
Insurance	0.00		0.00
Freight:		USD	200.00
Discount:	0.00		0.00
Commission:	0.00		0.00
Other Deductions:	0.00		0.00
Packing Charges:		USD	0.00
Nature of payment: DA			Period of Payment: 90

Third Par:

TP Add:

Add(Cont):

SD:

Tax Value : 0.00

RODTEP Value : 3311.00

Buyer Name & Address

AEO
 INR IGST Amt. Paid: 0.00
 INR ROSCTL AMT : 302617.00

ROL Term

INR

INR

Certified that (47) Packages have
 been stuffed in (1 X 40) Containers
 No. MRSU5145195 & Sealed
 with Customs Seal 4153030
 Under general Bond 17/08/2023
 CFS/JWR (JNCH)

Subdt. of Customs (Prev)

संदीप वि. पवार
 SANDIP V. PAWAR
 सीमा शुल्क अधीक्षक (निवारक)
 Superintendent of Customs (P)

1250566

Indian Customs EDI System (ICES)

JWR LOGISTICS PVT. LTD
E.D.I. Service CentreJNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB No : 3237301 / 17/08/2023 BRC Realisation Date : 31/05/2024
 CMA : AAVFF5498E0002 PERFECTO LOGISTICS
 Print Date : 17/08/2023 16:55
 Port of BL : SOMGQ
 Country of BL : SO
 Port of Ldg-Code : INNSA1 State of Origin : Maharashtra

Exporter CVNFB7593K() Consignee
 MAYAT ENTERPRISES OMER ELMI DIMOND

Invoice No & Date HEN-004/23-24 15/08/2023 Exch. Rate 1.00 USD = 81.900 INR

ITEM DETAILS

No.	RITC CD	Description	Units	Total Val(FC)	FOB(INR)	Scheme
Quantity	Units	Item Rate	per	Decl.	PMV(INR)	Accept.
Scheme	Description			PMV(INR)	Reward	
Mnfr Address						
Mnfr Address-Cont'd						
Mnfr City		Mnfr State				
Source State		Transit Country		End User		
# HAWB No	Total Pckgs	IGST Paymnt Stat	Tax Value	IGST AMT paid		
1	71171990	IMITATION JEWELLERY.				
	391.000PCS	1.15000per1	PCS 449.05000	36620.04	19	
Drawback			103.60	103.60	Yes	
			GNX100			
			0.00	0.00		
2	62099090	KIDS TRACK PANT OF LYCRA				
	600.000PCS	4.95000per1	PCS 2970.00000	243242.97	60	
Drawback, and ROSCTL			445.95	445.95	Yes	
			GNX100			
			0.00	0.00		
3	64059000	SYNTHETIC CHIFFON LADIES				
	405.000PCS	4.75000per1	PCS 1923.75000	157534.93	19	
Drawback			427.93	427.93	Yes	
			GNX100			
			0.00	0.00		
4	62059210	LADIES GOWN OF POLYESTER AND DUFATTA				
	32.000PCS	6.95000per1	PCS 222.40000	18214.34	60	
Drawback, and ROSCTL			626.13	626.13	Yes	
			GNX100			
			0.00	0.00		
5	62143090	POLYESTER DUFATTA MIX				
	140.000PCS	4.50000per1	PCS 630.00000	51530.76	60	
Drawback, and ROSCTL			405.40	405.40	Yes	
			GNX100			
			0.00	0.00		
6	62034290	MENS CARGO OF COTTON				
	720.000PCS	7.40000per1	PCS 5328.00000	436363.49	60	
Drawback, and ROSCTL			666.67	666.67	Yes	
			GNX100			
			0.00	0.00		
7	62052090	MENS SHIRTS OF COTTON				
	5188.000PCS	7.70000per1	PCS 39947.00000	3271708.21	60	
Drawback, and ROSCTL			693.69	693.69	Yes	
			GNX100			
			0.00	0.00		
8	62034300	MENS TRACK OF POLYESTER				
	900.000PCS	7.60000per1	PCS 6840.00000	560195.88	60	
Drawback, and ROSCTL			684.68	684.68	Yes	
			GNX100			
			0.00	0.00		

8/9/23

1250567

Indian Customs EDI System (ICES)

JWR LOGISTICS PVT. LTD
E.D.I. Service Centre

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB No : 3237301 / 17/08/2023 BRC Realisation Date : 31/05/2024
 CHA : AAVFF5498ECM002 PERFECTO LOGISTICS
 Print Date : 17/08/2023 16:55
 Port of BL : SOMGG -
 Country of BL : SO -
 Port of Ldg-Code : INNSA1 State of Origin : Maharashtra

Exporter CVNPB7593K(Consignee
MAYAT ENTERPRISES	OMER ELMI DINGUD

Invoice No & Date HEN-004/23-24 15/08/2023 Exch. Rate 1.00 USD = 81.900 INR

ITEM DETAILS

No.	RITC CD	Description	Quantity	Units	Item Rate	per	Units	Total Val(FC)	FOB(INR)	Scheme	
Scheme Description		Decl.		PMV(INR)	Accept.	PMV(INR)	Reward				
Mnfr.Address											
Mnfr Address-Cont'd											
Mnfr City		Mnfr State									
Source State		Transit Country		End User							
#	HAWB NO	Total Pckgs	IGST Paymnt Stat	Tax Value	IGST AMT paid						
9	39232990	PLASTIC BAG									
	9070.000FCS	0.200000per1	FCS 1934.00000	135394.54	19						
Drawback			18.02	18.02	Yes						
			GNX100								
#	0	LUT	0.00	0.00							
20	61091000	MENS T-SHIRT OF COTTON									
	1554.000FCS	7.100000per1	FCS 11104.40000	909450.17	50						
Drawback, and ROSCTL			639.64	639.64	Yes						
			GNX100								
#	0	LUT	0.00	0.00							
Add Freight (USD) :				200.00							
Add Insurance () :				0.00							

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

JWR LOGISTICS PVT. LTD
E.D.I. Service Centre

SB No : 3237301 / 17/08/2023
CMA : AAVFF3498ECH002 PERFECTO LOGISTICS
Print Date : 17/08/2023 16:55
Port of BL : SOMGQ
Country of BL : SO
Port Of Ldg-Code : INNSA1

State of Origin : Maharashtra

E DRAWBACK DETAILS F									
State of Origin : Maharashtra									
+Inv Item	Main DBK Sr No	DBK Sr No	Total DBK Amt. for Item (INR)	Custom Rate Adv.	DBK Adv.	DBK Qty			
* Customs Rate Spec.	DBK Rate Spec.	DBK Rate Spec.	State Levy	Cen Levy Amt	ROSCAL Val				
@ Cen Levy Adv Rate	Cen Levy Sp No	Cen Levy Amt	ROSCAL Val						
+ 1 1	0								
* 0.00	7117030	1.30	475.74						
@ 0.00		0.00		1.30					
		0.00		ROSL 1s claimed		391.000			
				0.00		0.00			
+ 1 2	0								
* 11.00	6209990	2.10	5108.10						
@ 1.70		11.00		2.10					
		0.00		ROSL 1s claimed		600.000			
				4135.00		9243.00			
+ 1 3	0								
* 0.00	64030	1.30	2363.32						
@ 0.00		0.00		1.30					
		0.00		ROSL 1s claimed		403.000			
				0.00		0.00			
+ 1 4	0								
* 29.00	620301030	2.90	528.22						
@ 1.70		29.00		2.90					
		0.00		ROSL 1s claimed		32.000			
				310.00		693.00			
+ 1 5	0								
* 36.00	621402030	3.00	1547.90						
@ 1.70		36.00		3.00					
		0.00		ROSL 1s claimed		97.090			
				877.00		1961.00			
+ 1 6	0								
* 27.00	620303010	2.10	9163.63						
@ 2.43		27.00		2.10					
		23.50		ROSL 1s claimed		720.000			
				10091.00		20400.00			
+ 1 7	0								
* 26.00	6203010	2.20	71977.58						
@ 2.43		26.00		2.20					
		23.50		ROSL 1s claimed		5188.000			
				60137.00		197939.00			
+ 1 8	0								
* 29.00	620303030	2.70	15125.29						
@ 2.10		29.00		2.70					
		10.50		ROSL 1s claimed		900.000			
				11704.00		26009.00			

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09/09/23

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08/09/23

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Indian Customs EDI System (ICES)

JWR LOGISTICS PVT. LTD
E.D.I. Service Centre

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Shipping Bill for Export

SB No : 3237301 / 17/08/2023 BRC Realisation Date : 31/05/2024

DMA : AAVFP3498ECH002 PERFECTO LOGISTICS

Print Date : 17/08/2023 16:55

Port of BL : SOMGG -

Country of BL : SO -

Port Of Ldg-Code : INNSAI

State of Origin : Maharashtra

E DRAWBACK DETAILS F

Inv Item	Main DBK Sr No	Total DBK Amt. for Item (INR)	DBK Sr No	Custom Rate Adv.	DBK Adv.	DBK Qty
* Customs Rate Spec.	DBK Rate Spec.	State Levy				
@ Cen Levy Adv Rate	Cen Levy Sp No	Cen Levy Amt			ROSCAL Val	

+ 1	9	0	2059.13			
#	39232990	1.30		1.30		9070.000
= 0.00	0.00		ROSL 15 claimed			
@ 0.00	0.00		0.00			0.00

+ 1	10	0	16766.00			
#	0109010	2.10		2.10		1304.000
= 12.00	12.00		ROSL 15 claimed			
@ 2.00	0.00		16169.00			39772.00

TOTAL DRAWBACK (INR) : 127120.00

E ROUTER DETAILS F

Inv Item	RITC	ADV_RT	SF_RT	QTY	QTY_UNIT	Amount
1	1	71171990	0.50	2.00	75.25	KGS
1	3	04059000	1.00	0.00	405.00	PRS
1	9	39232990	1.00	0.00	174.04	KGS

E SINGLE WINDOW INFO TYPE DETAILS F

Inv Item	Srno	Info Type
Information Qualifier		
Information Code		
Information Taxable		
Information Manufacturer		
Information UQC		

1	1	3	ORC
---	---	---	-----

EPT

NCPTI

0.000000

1	1	1	ORC
---	---	---	-----

DOO
453

0.000000

1	1	2	CHR
---	---	---	-----

SQC

75.250000
KGS

250570

Indian Customs

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB No : 3237301 / 17/08/2023 BRC Realisation Date : 31/05/2024
CHA : AAUPT549SECH002 PERFECTO LOGISTICS
Print Date : 17/08/2023 16:55
Port of BL : SOMGQ
Country of BL : SO
Port Of Ldg-Code : INNSAI

State of Origin : Maharashtra

Inv Item Info Type
Information Qualifier
Information Code
Information Taxable
Information Manufacturer
Information UQC

1	1	6	DTY
RDT			
RDTERTY			
Claimed			
75.250000			
KGS			
1	1	4	DTY
GCESS			
0.000000			
INR			
1	1	5	ORC
STO			
27			
0.000000			
1	2	5	ORC
STO			
27			
0.000000			
1	2	4	ORC
DOO			
433			
0.000000			
1	2	3	CHR
SQC			
600.000000			
NOS			

(Page 6 of 15)

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8/9/23

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Indian Customs EDI System (ICES)

JWR LOGISTICS PVT. LTD

E.D.I. Service Centre

INCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB NO : 3237301 / 17/08/2023 BRC Realisation Date : 31/05/2024
 CHA : AAVFP5498ECH002 PERFECTO LOGISTICS
 Print Date : 17/08/2023 16:55
 Port of BL : SOMGO -
 Country of BL : SO -
 Port of Ldg-Code : INNSAL State of Origin : Maharashtra

Inv Item Info Type
 Information Qualifier
 Information Code
 Information Taxable
 Information Manufacturer
 Information UQC

1	2	2	ORC
EPT			
NCFTI			

0.000000

1	2	1	DTY
GCESS			

0.000000

1	3	6	DTY
INR			
ROT			
ROBTEFY			
Claimed			
405.000000			

1	3	5	ORC
FRS			
STO			
Z7			

0.000000

1	3	3	ORC
EPT			
NCFTI			

0.000000

1	3	2	CHR
SQC			

405.000000
 FRS

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250572

Indian Customs EDI System (ICES)

JWR LOGISTICS PVT. LTD
E.D.I. Service CentreJNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB No : 3237301 / 17/08/2023

BRC Realisation Date : 31/05/2024

CHA : AAVRPS498EC1002 PERFECTO LOGISTICS

Print Date : 17/08/2023 16:55

Port of BL : SOMGG

Country of BL : SO

Port Of Ldg-Code : INNSAL

State of Origin : Maharashtra

Inv Item	Info Type
Information Qualifier	
Information Code	
Information Taxable	
Information Manufacturer	
Information UQC	

1	3	1	ORC
DDO			
453			

0.000000

1	3	4	DTY
GCESS			

0.000000

INR

1	4	3	ORC
STD			
27			

0.000000

1	4	4	DTY
GCESS			

0.000000

INR

1	4	3	ORC
EPT			
NCPTI			

0.000000

1	4	2	CHR
SQC			

32.000000

NOS

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8/9/23

1250573

Indian Customs EDI System (ICES)

JWR LOGISTICS PVT. LTD
E.D.I. Service Centre

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Shipping Bill for Export

SB No : 3237301 / 17/08/2023 BRC Realisation Date : 31/05/2024

CHA : AAVFP349SECH002 PERFECTO LOGISTICS

Print Date : 17/08/2023 16:55

Port of BL : SOMGQ -

Country of BL : SO -

Port of Ldg-Code : INNSA1

State of Origin : Maharashtra

Inv Item	Info Type
Information Qualifier	
Information Code	
Information Taxable	
Information Manufacturer	
Information UQC	

1	4	1	ORC
DOO			
433			

0.000000

1	5	5	ORC
STO			
27			

0.000000

1	5	4	ORC
DOO			
433			

0.000000

1	5	3	CHR
SQC			

140.000000

NOS

1	5	2	ORC
CTT			
NCPTI			

0.000000

1	5	1	DTY
GCESS			

0.000000

INR

250574

Indian Customs EDI System (ICES)

JWR LOGISTICS PVT. LTD
E.D.I. Service CentreJNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB No : 3237301 / 17/08/2023 BRC Realisation Date : 31/05/2024
CHA : AAVFF5495ECH002 PERFECTO LOGISTICS
Print Date : 17/08/2023 16:55
Port of BL : SOMGQ -
Country of BL : SO -
Port Of Ldg-Code : INNSA1 State of Origin : Maharashtra

Inv Item Info Type
Information Qualifier
Information Code
Information Taxable
Information Manufacturer
Information UQC

1 6 5 ORC

STO

27

0.000000

1 6 4 DTY

GCESS

0.000000

INR

1 6 3 ORC

EPT

NCPTI

0.000000

1 6 2 ORC

DOO

453

0.000000

1 6 1 CHR

SQC

720.000000

NO3

1 7 1 ORC

DOO

453

0.000000

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8/9/23

8/9/23

1250575

Indian Customs EDI System (ICES)

JWR LOGISTICS PVT. LTD
E.D.I. Service CentreJNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB No : 3237301 / 17/08/2023 BRC Realisation Date : 31/05/2024
CHA : AAVFF349BEC1002 PERFECTO LOGISTICS
Print Date : 17/08/2023 16:55
Port of BL : SOMGG -
Country of BL : SO -
Port Of Ldg-Code : INNSAI State of Origin : Maharashtra

Inv Item Info Type
Information Qualifier
Information Code
Information Taxable
Information Manufacturer
Information UQC

1 7 2 CHR
SQC

5186.000000

ND3

1 7 3 ORC

EFT

NCFTI

0.000000

1 7 4 DTY
GCESS

0.000000

INR

1 7 5 ORC

STO

27

0.000000

1 8 5 DTY
GCESS

0.000000

INR

1 8 4 ORC

STO

27

0.000000

(Page 11 of 15)

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for ExportSB No : 3237301 / 17/06/2023 BRC Realisation Date : 31/05/2024
CMA : AAVFF5498ECH002 PERFECTO LOGISTICS

Print Date : 17/06/2023 16:55

Port of BL : SOMGQ -

Country of BL : SO -

Port Of Ldg-Code : INNSA1

State of Origin : Maharashtra

Inv Item	Info Type
Information Qualifier	
Information Code	
Information Taxable	
Information Manufacturer	
Information UQC	

1	8	3	ORC
EPT			
NCFTI			

0.000000

1	8	2	ORC
DOO			
433			

0.000000

1	8	1	CHR
SQC			

900.000000

NOS

1	9	6	DTY
ROT			

ROT

RODTEFY

Claimed

174.040000

KGS

1	9	5	ORC
STO			

27


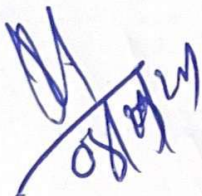
0.000000

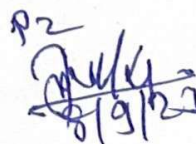
1	9	4	DTY
GCESS			

0.000000

INR

(Page 12 of 15)

P2

 8/9/23



1250577

Indian Customs EDI System (ICES)

JWR LOGISTICS PVT. LTD
E.D.I. Service CentreJNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB No : 3237301 / 17/08/2023 BRC Realisation Date : 31/05/2024
 CHA : AAVFF5498ECH002 PERFECTO LOGISTICS
 Print Date : 17/08/2023 16:55
 Port of BL : SOMGQ -
 Country of BL : SO -
 Port of Ldg-Code : INNSA1 State of Origin : Maharashtra

Inv Item Info Type
 Information Qualifier
 Information Code
 Information Taxable
 Information Manufacturer
 Information UQC

1 9 3 ORC
 CFT
 NCFTI

0.000000

1 9 1 ORC
 DDD
 433

0.000000

1 9 2 CHR
 SQC

174.040000

KGS
 1 10 2 CHR
 SQC

1564.000000

NOS
 1 10 3 DTY
 GCESS

0.000000

INR
 1 10 5 ORC
 STD
 ITI

(000000

250578

Indian Customs EDI System (ICES)

JWR LOGISTICS PVT. LTD
E.D.I. Service CentreJNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for ExportSB No : 3237301 / 17/08/2023 BRC Realisation Date : 31/05/2024
CMA : AAVFF3490ECH002 PERFECTO LOGISTICS
Print Date : 17/08/2023 16:55
Port of BL : SOMGO -
Country of BL : SO -
Port Of Ldg-Code : INNSA1 State of Origin : MaharashtraInv Item Info Type
Information Qualifier
Information Code
Information Taxable
Information Manufacturer
Information UQC1 10 4 ORC
EPT
NCPTI

0.000000

1 10 1 ORC
DOD
483

0.000000

E SINGLE WINDOW SUPPORTING DOCS DETAILS F

* Inv Item Srno IRN no. Doc. Type Code Doc Issue Part Code
Doc Issue Part Name

Doc Issue Part Add1

Doc Issue Part Add2

Doc Issue City

Pin Code

^ Doc Ref. No. Place of Issue

Doc Issue Date Doc Expiry Date

Q Doc Ben Part Name

Doc Ben Part Name Add1

Doc Ben Part Name Add2

\$ Doc Ben Part Name City Pin Code ICEGATE ID

* 0 0 0 1202308170004001 830A21

#

File Type

Doc Ben Part Code

17/08/2023

Q

\$

* 1 1 2 2023081600071440 271000

ICESBEFIRSTCOPY

OMER ELMI DIHOUD

VIA DAGFAR ROAD, MOGADISHU SOMALIA.

Tel + 252614909975

^ HEN-004/23-24 SOMAALIA

File Type pdf Doc Ben Part Code

15/08/2023

Q HAYAT ENTERPRISES

2ND FLR, 215, PLOT NO -51/57, NOBLE

MUMBAI

\$ DONTAD STREET, KHADAK, CHINCHBUNDER 400009

PERFECTO22

* 1 1 3 2023081600071445 380000

OMER ELMI DIHOUD

VIA DAGFAR ROAD, MOGADISHU SOMALIA.

Tel + 252614909975

^ HEN-004/23-24 SOMAALIA

File Type pdf Doc Ben Part Code

15/08/2023

Q HAYAT ENTERPRISES

2ND FLR, 215, PLOT NO -51/57, NOBLE

MUMBAI

\$ DONTAD STREET, KHADAK, CHINCHBUNDER 400009

1250579

(Page 14 of 15)

JWR LOGISTICS PVT. LTD
E.D.I. Service Centre

Indian Customs EDI System (ICES)

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for ExportSB No : 3237301 / 17/08/2023 BRC Realisation Date : 31/05/2024
CHA : RAYPF3498ECM002 PERFECTO LOGISTICS
Print Date : 17/08/2023 16:55
Port of BL : SOMGQ
Country of BL : SO
Port Of Ldg-Code : INNSAL State of Origin : Maharashtra

* Inv Item	Srno	IRN no.	Doc. Type Code	Doc Issue Part Code
* Doc Issue Part Name				
Doc Issue Part Add1				
Doc Issue Part Add2				
Doc Issue Part City				
Doc Ref. No.		Place of Issue	Pin Code	Doc Expiry Date
* Doc Ben Part Name				
Doc Ben Part Name Add1				
Doc Ben Part Name Add2				
\$ Doc Ben Part Name City		Pin Code	ICEGATE ID	

* 1	1	1	2023051600071444	934000
* OMER ELMI DIMOUD				
VIA DAGFAR ROAD, MOGADISHU SOMALIA.				
Tel + 252614909975				

* MEN-004/23-24	SOMALIA	15/05/2023
File Type pdf	Doc Ben Part Code	
* HAYAT ENTERPRISES		
2ND FLR, 215, PLOT NO -51/57, NOBLE		
MUMBAI		
\$ DONTAD STREET, KHADAK, CHINCHBUNDER	400009	PERFECTO22

Vessel Name	Voyage No.
M.T.JAG PREETI	, 910-S
Warehouse Sealing	

Total FOB Value declared by Exporter for DEPB ITEMS	:	0.0000	USD
Total FOB Value declared by Exporter for NON-DEPB ITEMS	:	71349.7863	USD
Customs accepted Total FOB value for DEPB ITEMS	:	0.0000	USD

I/we declare that the particulars given herein are true and correct

Following is the list of Documents attached :

Inv Item Agency Name	Document Name
-	Invoices
-	Packing List
-	SDF Declaration
-	Appendix III with 4A declaration

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

Signature of Exporter/CHA with Date

Let Export : Abdhesh Kumar Ranjan Dated : 17/08/2023 Allowed for Shipment

Signature of Officer of Customs

Contents Received on Board

Date of Shipment

Date

Signature of Master of Vessel

Signature of Officer of Customs

(Page 15 of 15)

1250538

JWR LOGISTICS PVT. LTD

CUSTOMS COPY

E.D.I. Service Centre

LED Date: 17/05/2023

LED NO: 39/435

Indian Customs EDI System (ICES)

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB NO: 3237290 / 17/08/2023 BRC Realisation Date: 31/05/2024
 CMA: AAVFP3498EC1002 PERFECTO LOGISTICS
 Print Date: 17/08/2023 16:55
 Port of BL: SOMGO
 Country of BL: SO
 Port Of Ldg-Code: INNSAI State of Origin: Maharashtra

EXPORTER DETAILS	CONSIGNEE
CVNFB7593K()	BIN No. : CVNFB7593KFT001
MAYAT ENTERPRISES	ABDULLAH ISSE MOHAMED
Branch # 0 2ND FLOOR, 215, PLOT NO-51/57, MOGADISHU, SOMALIA	Email Id Shakra,
DONTAD STREET, KHADAK, CHINCHUNDER	21@gmail.com, Tel+252618802803 MOG
MUMBAI	ADISHU
- 400009	SOMAALIA

Port of Loading : JNCH, NHAVA SHEVA, T Total Pkgs. : 50
 Port of Discharge: Mogadishu Loose pkts : 0
 Gross Wt(KGS) : 3302.250 Net Wt(KGS) : 3234.140
 Country of Dest : SOMAALIA No. of Ctrs. : 0
 Rotation No. : 2003 Rotation Date : 26/02/2001
 Nature of Cargo : C

Marks and Nos.: AS PER INVOICE
 FOREX BANK ACC: 318701010039401

RBI Waiver No/Date:

FOB VALUE (INR) : E6162725.21 F DBK+STR(INR): E141777.00 F

TOT DBK(INR) E141777.00 F STR(INR): E0.00 F

RODTEP Value(INR): 983.00 ROSCTL Amt(INR): 280650.00

AD. Code : 0290188 DBK Bank a/c No : 318701010039401

I.F.S. Code : UBIN0531871 ST / Excise Regn. :

GSTN ID : 27CVNFB7593K12V GSTN Type : GSN

IGST Tax Value(INR) : 0.00

IGST Amt Paid(INR) : 0.00

INVOICE DETAILS Invoice 1/1

Inv.val : 6179105.21 INR 75446.95 USD FOB Val : 6162725.21 INR

Inv.no. : MEN-001/23-24 Inv Dt : 15/08/2023

Nat of Con : ECF FCurr(inv): USD Exp Contract :

Exchange rate: 1.00 (USD) = 81.900 (INR)

Certified that (50) Packages have
 been stuffed in (1 X 40) Containe

No MRSUS145195 & Sealec

with Customs 4153030

Under genera pe. 17/08/2023

CFS/JWR

(JNCH)

Insurance	Rate	Currency	Amount
Freight:	0.00	USD	200.00
Discount:	0.00		0.00
Commission:	0.00		0.00
Other Deductions:	0.00		0.00
Packing Charges:	0.00	USD	0.00
Nature of payment: DA			Period of Payment: 90

Third Par:

TP Add:

Add(Cont):

SD:

Tax Value : 0.00

RODTEP Value : 983.00

Buyer Name & Address

AEO
 INR IGST Amt. Paid: 0.00
 INR ROSCTL AMT : 280650.00

Rel. Term
 INR

Subdi. of Customs (Prav)

संदीप वि. पवार
 SANDIP V. PAWAR
 सीमाशुल्क अधीक्षक (निवारक)
 Superintendent of Customs (P)

1250539

Indian Customs EDI System (ICES)

JWR LOGISTICS PVT. LTD
E.D.I. Service CentreJNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB NO : 3237290 / 17/08/2023 BRC Realisation Date : 31/05/2024

CMA : AAVF3498E002 PERFECTO LOGISTICS

Print Date : 17/08/2023 16:55

Port of BL : SOMGA

Country of BL : SO

Port Of Ldg-Code : INNSAL

State of Origin : Maharashtra

Exporter CVNFB7593K(
MAYAT ENTERPRISESConsignee
ABDULLAH ISSE MOHAMED

Invoice No & Date HEN-001/23-24 15/08/2023 Exch. Rate 1.00 USD = 81.900 INR

ITEM DETAILS

No.	RITC CD	Description	Quantity	Units	Item Rate	per	Units Total	Val(FC)	FOB(INR)	Scheme
		Scheme Description					Decl.	PMV(INR)	Accept.	PMV(INR) Reward
		Mnfr Address								
		Mnfr Address-Cont'd								
		Mnfr City								
		Source State								
		Transit Country								
		End User								
#	HAWB NO	Total Pckgs	IGST Paymnt	Stat	Tax Value	IGST AMT paid				
1	62092090	KIDS JEANS OF COTTON	4.00000	per1	FCS 3030.00000	245048.71	60			
	600.000FCS				414.41	414.41	Yes			
	Drawback, and ROSCTL				GNX100	0.00				
		LUT			0.00	0.00				
2	64059000	SYNTHETIC CHAFFAL MENS	2.50000	per1	FRS 1200.00000	98280.00	19			
	420.000FRS				225.22	225.22	Yes			
	Drawback				GNX100	0.00				
		LUT			0.00	0.00				
3	62052090	MENS SHIRTS OF COTTON	7.50000	per1	FCS 4185.00000	342751.67	60			
	558.000FCS				675.68	675.68	Yes			
	Drawback, and ROSCTL				GNX100	0.00				
		LUT			0.00	0.00				
4	62034300	MENS SHORTS OF POLYESTER	6.85000	per1	FCS 10357.20000	846254.75	60			
	1512.000FCS				617.12	617.12	Yes			
	Drawback, and ROSCTL				GNX100	0.00				
		LUT			0.00	0.00				
5	62034300	MENS TRACK OF POLYESTER	7.50000	per1	FCS 18750.00000	1535624.79	60			
	2500.000FCS				675.68	675.68	Yes			
	Drawback, and ROSCTL				GNX100	0.00				
		LUT			0.00	0.00				
6	61091000	MENS T-SHIRT MADE OF COTTON	6.25000	per1	FCS 37718.75000	3089165.85	60			
	6035.000FCS				563.06	563.06	Yes			
	Drawback, and ROSCTL				GNX100	0.00				
		LUT			0.00	0.00				
						200.00				
						0.00				
		Add Freight			(USD) :					
		Add Insurance			() :					

1250540

Indian Customs EDI System (ICES)

JWR LOGISTICS PVT. LTD
E.D.I. Service CentreJNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for ExportSB No : 3237290 / 17/08/2023 BRC Realisation Date : 31/05/2024
CHA : AAVFF3498ECM002 PERFECTO LOGISTICS
Print Date : 17/08/2023 16:55
Port of BL : SOMGQ
Country of BL : SO
Port of Ldg-Code : INNSA1 State of Origin : Maharashtra

E DRAWBACK DETAILS F

Inv Item	Main DBK Sr No	Total DBK Amt. for Item (INR)	DBK Qty
#	DBK Sr No	Custom Rate Adv.	DBK Adv.
* Customs Rate Spec.	DBK Rate Spec.	State Levy	
@ Cen Levy Adv Rate	Cen Levy Sp No	Cen Levy Amt	ROSCAL Val
+ 1 1	0	5221.02	
# 0209010	2.10	2.10	000.000
* 13.00	13.00	ROSL 1s claimed	
@ 1.04	0.00	4076.00	9073.00
+ 1 2	0	1474.20	
# 04050	1.50	1.50	400.000
* 0.00	0.00	ROSL 1s claimed	
@ 0.00	0.00	0.00	0.00
+ 1 3	0	7540.54	
# 0203010	2.20	2.20	550.000
* 26.00	26.00	ROSL 1s claimed	
@ 2.45	25.50	8397.00	20730.00
+ 1 4	0	21206.37	
# 020304030	2.50	2.50	1512.000
* 26.00	26.00	ROSL 1s claimed	
@ 1.70	0.00	14420.00	32233.00
+ 1 5	0	41461.87	
# 020303030	2.70	2.70	2500.000
* 29.00	29.00	ROSL 1s claimed	
@ 2.10	18.50	32248.00	72942.00
+ 1 6	0	64872.48	
# 0109010	2.10	2.10	6033.000
* 12.00	12.00	ROSL 1s claimed	
@ 2.00	0.00	61763.00	143000.00

TOTAL DRAWBACK (INR) : 141777.00

E RODTEP DETAILS F

Inv Item	RITC	ADV_RT	SP_RT	QTY	QTY_UNIT	Amount	
1	2	04059000	1.00	0.00	400.00	PRS	903.00
E SINGLE WINDOW INFO TYPE DETAILS F							
Inv Item	Srno	Info Type					
Information Qualifier							
Information Code							
Information Taxable							
Information Manufacturer							
Information UQC							

1 1 5 DTY
GCESS0.000000
INRP2
8/19/23

8/19/23

1250541

Indian Customs EDI System (ICES)

JWR LOGISTICS PVT. LTD
E.D.I. Service CentreJNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for ExportSB No : 3237290 / 17/08/2023 BRC Realisation Date : 31/05/2024
CHA : AAVFF3495ECHO02 PERFECTO LOGISTICS
Print Date : 17/08/2023 16:55
Port of BL : SOMGQ -
Country of BL : SO -
Port Of Ldg-Code : INNSA1 State of Origin : Maharashtra

Inv Item Info Type
Information Qualifier
Information Code
Information Taxable
Information Manufacturer
Information UQC

1 1 1 ORC
STO
27

0.000000

1 1 2 ORC
DOO
483

0.000000

1 1 3 CHR
SQC

660.000000

NOS
1 1 4 ORC
EPT
NCFTI

0.000000

1 2 5 DTY
RDT
RODTEFY
Claimed
480.000000FRS
1 2 4 CHR
SQC480.000000
FRS

(Page 4 of 10)

00542

Indian Customs EDI System (ICES)

JWR LOGISTICS PVT. LTD
E.D.I. Service Centre

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for Export

SB NO : 3237290 / 17/08/2023 BRC Realisation Date : 31/05/2024
CHA : RAVR349000002 PERFECTO LOGISTICS
Print Date : 17/08/2023 16:55
Port of BL : SOMGQ
Country of BL : SO
Port of Ldg-Code : INNSA1 State of Origin : Maharashtra

Inv Item Info Type
Information Qualifier
Information Code
Information Taxable
Information Manufacturer
Information UQC

1	2	3	DTY
---	---	---	-----

0.000000
INR

1	2	3	DTY
EFT			ORC
NCFTI			

0.000000

1	2	3	DTY
DOO		6	ORC
453			

0.000000

1	2	3	DTY
STO		1	ORC
27			

0.000000

1	2	3	DTY
DOO		4	ORC
453			

0.000000

1	2	3	DTY
SQC		3	CHR

556.000000
NOS

P1
05/09/23

P2
05/09/23

05/09/23

1250543

Indian Customs EDI System (ICES)

JWR LOGISTICS PVT. LTD

E.D.I. Service Centre

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for ExportSB No : 3237290 / 17/08/2023 BRC Realisation Date : 31/05/2024
CHA : AAVFF549SECH002 PERFECTO LOGISTICS
Print Date : 17/08/2023 16:55
Port of BL : SOMGQ -
Country of BL : SO -
Port Of Ldg-Code : INNSAI State of Origin : Maharashtra

Inv Item Info Type
Information Qualifier
Information Code
Information Taxable
Information Manufacturer
Information UQC

1 3 2 ORC
EFT
NCPTI

0.000000

1 3 1 DTY
GCESS

0.000000

INR
1 3 5 ORC
STO
27

0.000000

1 4 2 ORC
DOO
483

0.000000

1 4 1 CHR
SQC

1512.000000

NOS
1 4 3 ORC
EFT
NCPTI

0.000000

(Page 6 of 10)

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for ExportSB No : 3237290 / 17/08/2023 BRC Realisation Date : 31/05/2024
CMA : AAVF3490ECM002 PERFECTO LOGISTICS
Print Date : 17/08/2023 16:55
Port of BL : SOMGG
Country of BL : SO
Port Of Ldg-Code : INNSA1

State of Origin : Maharashtra

Inv Item Info Type
Information Qualifier
Information Code
Information Taxable
Information Manufacturer
Information UQC1 4 4 DTY
GCESS

0.000000

INR

1

4

5

ORC

STO

27

0.000000

1

5

2

ORC

DOD

433

0.000000

1

5

1

CHR

SQC

2500.000000

NOS

1

5

3

ORC

EPT

NCPTI

0.000000

1

5

5

DTY

GCESS

0.000000

INR

(Page 7 of 10)

P.
St
08/09/24P2
Duty
08/09/24P.
St
08/09/24

1250545

Indian Customs EDI System (ICES)

JWR LOGISTICS PVT. LTD
E.D.I. Service Centre

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Shipping Bill for Export

SB NO : 3237290 / 17/08/2023 BRC Realisation Date : 31/05/2024

CHA : AAVFP3498EC1002 PERFECTO LOGISTICS

Print Date : 17/08/2023 16:55

Port of BL : SOMGG -

Country of BL : SO -

Port Of Ldg-Code : INNSAI

State of Origin : Maharashtra

Inv Item	Info Type
Information Qualifier	
Information Code	
Information Taxable	
Information Manufacturer	
Information UQC	

1	5	4	ORC
---	---	---	-----

STO

ST

0.000000

1	6	1	ORC
---	---	---	-----

DGO

483

0.000000

1	6	2	CHR
---	---	---	-----

SQC

6035.000000

NOS

1	6	4	ORC
---	---	---	-----

EPT

NCPTI

0.000000

1	6	3	DTY
---	---	---	-----

GCESS

0.000000

INR

1	6	5	ORC
---	---	---	-----

STO

Z7

0.000000

SB NO : 3237290 / 17/08/2023
CHA : AAVFP3490E0002 PERFECTO LOGISTICS
Print Date : 17/08/2023 16:55
Port of BL : SOMGO
Country of BL : SO
Port of Ldg-Code : INNSA1

Shipping Bill for Export
BRC Realisation Date : 31/05/2024

State of Origin : Maharashtra

E SINGLE WINDOW SUPPORTING DOCS DETAILS F

Inv Item Srno	IRN no.	Doc. Type Code	Doc Issue Part Code	Doc Issue Date	Doc Expiry Date
# Doc Issue Part Name					
Doc Issue Part Add1					
Doc Issue Part Add2					
Doc Issue City					
^ Doc Ref. No.	Place of Issue	Pin Code			
Q Doc Ben Part Name					
Doc Ben Part Name Add1					
Doc Ben Part Name Add2					
\$ Doc Ben Part Name City	Pin Code	ICEGATE ID			
1202308170004000	630A21				

File Type

Doc Ben Part Code

17/08/2023

\$

1 1 2 2023081600070007 934000
ABDULLAHI ISSE MOHAMED
MOGADISHU, SOMALIA
Email Id Shakra.2f@gmail.com, Tel+252618802803
MOGADISHU
- HEN-001/23-24 SOMAALIA
File Type pdf Doc Ben Part Code
Q HAYAT ENTERPRISES
2ND FLR, 215, PLOT NO -51/57, NOBLE
MUMBAI

ICESBEFIRSTCOPY

15/08/2023

\$ DONTAD STREET, KHADAK, CHINCHBUNDER 400009
1 1 3 2023081600070009 271000
ABDULLAHI ISSE MOHAMED
MOGADISHU, SOMALIA
Email Id Shakra.2f@gmail.com, Tel+252618802803
MOGADISHU
- HEN-001/23-24 SOMAALIA
File Type pdf Doc Ben Part Code
Q HAYAT ENTERPRISES
2ND FLR, 215, PLOT NO -51/57, NOBLE
MUMBAI

PERFECT022

15/08/2023

\$ DONTAD STREET, KHADAK, CHINCHBUNDER 400009
1 1 1 2023081600070009 300000
ABDULLAHI ISSE MOHAMED
MOGADISHU, SOMALIA
Email Id Shakra.2f@gmail.com, Tel+252618802803
MOGADISHU
- HEN-001/23-24 SOMAALIA
File Type pdf Doc Ben Part Code
Q HAYAT ENTERPRISES
2ND FLR, 215, PLOT NO -51/57, NOBLE
MUMBAI

PERFECT022

15/08/2023

\$ DONTAD STREET, KHADAK, CHINCHBUNDER 400009

PERFECT022

Vessel Name
M.T.JAG PREETI
Warehouse Sealing

Voyage No.
410-5

Total FOB Value declared by Exporter for DEPB ITEMS

0.0000 USD

Total FOB Value declared by Exporter for NON-DEPB ITEMS : 75246.9597 USD
Customs accepted Total FOB value for DEPB ITEMS : 0.0000 USD

1250547

I/we declare that the particulars given herein are true and correct

JWR LOGISTICS PVT. LTD
E.D.I. Service Centre

Following is the list of Documents attached :

Inv Item Agency Name

Document Name
Invoices

(Page 9 of 10)

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
Shipping Bill for ExportJWR LOGISTICS PVT. LTD
E.D.I. Service CentreSB NO : 3237290 / 17/08/2023 BRC Realisation Date : 31/05/2024
CHA : AAVFF3498E0002 PERFECTO LOGISTICS
Print Date : 17/08/2023 16:55
Port of BL : SOMGQ
Country of BL : SO
Port Of Ldg-Code : INNSA1

State of Origin : Maharashtra

Inv Item Agency Name

Document Name

Packing List

SDF Declaration

Appendix III with 4A declaration

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

Signature of Exporter/CHA with Date

Let Export : Abdhesh Kumar Ranjan Dated : 17/08/2023 Allowed for Shipment

Signature of Officer of Customs

Signature of Officer of Customs

Contents Received on Board

Date of Shipment

Date

Signature of Master of Vessel

Signature of Officer of Customs

Yr
08/09/23



OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II,
जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा,
JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA -SHEVA,
ता. उरण, जिला - रायगड, महाराष्ट्र - 400707.
TAL. URAN DIST- RAIGAD, MH - 400 707.

F.No. S/6-GEN-01/Misc-218/2023-24 CEAC

Date: 20.09.2023

DIN: 20230918NT0000914385

To,
Dy. Commissioner of Customs,
JWR CFS,
JNCH, Nhava Sheva

Sir,

Sub: Provisional release of the goods for Back To Town purpose covered under Shipping Bills No. 3237290, 3237301 and 3240756 all dated 17.08.2023 filed by the Exporter M/s. Hayat Enterprises (IEC: CVNPB7593K) -reg.

Please refer to the above mentioned subject.

In this regard, the competent authority approved the request for provisional release of the said goods for back to town purpose on the below mentioned conditions-

1. To submit Indemnity Bond of 100% FOB value of the goods.
2. To submit Cash Security/Bank Guarantee for Rs. 1,00,000/- (Rs. One Lakhs Only).

In this regard, the Exporter M/s. Hayat Enterprises (IEC: CVNPB7593K) has presented Bond of Rs. 1,47,87,236/- (One Crore Forty Seven lakh Eighty Seven Thousand Two Hundred and Thirty Six Rupees only) and challan HCM No. 1442 dated 20.09.2023 of Rs. 1,00,000/- (One Lakh Rupees Only).

Yours faithfully,

[Signature] 20/09/23
(S.K Shrimali)

Asstt. Commissioner of Customs
CEAC, JNCH, NHAVA SHEVA

Copy to:

1. Dy. Commissioner of Customs, SIIB(X), JNCH, Nhava Sheva
2. M/s. Hayat Enterprises (IEC: CVNPB7593K)
3. Manager, JWR CFS

SUMMONS

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

To,

Director/Proprietor, M/s. Perfecto
Logistics

F-120, 1st floor, Haware Fantasia
Business Park, Plot no. 47, Sector-30A
Vashi, Navi Mumbai - 400703

WHEREAS, I, **ANUP SINGH MEENA** am making inquiry in connection with
export made by M/s. Hayat Enterprises under SB nos. 3237290, 3237301 & 3240756 all
dated 17.08.2023

under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or
(b) produce documents or things of the following description in your possession or under
your control:

1. To depose statement orally and in writing
2. to submit the KYC details and other documents related to SBs
3. any other documents relevant to this investigation

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs
Act, 1962, I do hereby summon you to appear before me ☒ in person / or ☐ by an
authorised agent on **2025-01-14** at **11:30:AM** at the office of
B-403, 4th Floor, SIIB(X) JNCH, Nhava Sheva

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

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

Name : **ANUP SINGH MEENA**

Signature :

Anup Singh Meena
18.01.2025

Designation :

Superintendent / Appraiser / Senior Intelligence Officer





आयुक्त कार्यालय वस्तु और सेवा कर, मुंबई मध्य
OFFICE OF THE COMMISSIONER OF CGST & CENTRAL EXCISE: MUMBAI CENTRAL

तीसरा मंजिल, कर अपवंचन विभाग, जी.एस.टी. भवन, 115, महर्षि कर्वे मार्ग चर्चगेट स्टेशन के सामने, मुंबई - 400 020

3rd Floor, Anti Evasion, GST BHAVAN, 115, MAHARSHIKARVE ROAD

OPP. CHURCHGATE STATION, MUMBAI - 400 020

Email-Id: taskforce3.mumcentral@gmail.com

F. No. V/AE/MC/TF-III/Misc/248/2022/3006-3007
Mumbai, 28-08-2023

To

The Additional Director,
NCTC, CGST, Mumbai Zone.
13, Sir Vithaldas Thackersey Marg,
Marine Lines, Opposite Patkar Hall,
Marine Lines, Mumbai - 400020

Sir,

Sub: NCTC Alert No. 385/EXP/2023-24: Urgent/Confidential: Live
risky export consignments at INNSA1-M/s HAYAT ENTERPRISES
(IE Code CVNPB7593K) -reg.

Ref: Email dated August 21, 2023 11:02:44 AM).

Kindly refer to above mentioned intelligence.

2. In this regard, this is to inform that the visit to the principal place of business of taxpayer, M/s HAYAT ENTERPRISES (GSTIN 27CVNPB7593K1ZV), at 2ND FLOOR, 215, PLOT NO-51/57, NOBLE, DONTAD STREET, KHADAK, CHINCHBUNDER, Mumbai, Maharashtra, 400009 was conducted on 21-08-2023. On enquiry, the visiting officer found that the said place to be a residential premises having no sign board displaying the GSTIN; no business activity as well as no records were found at the said place and it belongs to father of Shri Abdul Sakur Batavia. Proprietor of M/s HAYAT ENTERPRISES.

3. The proprietor, Shri Abdul Sakur Batavia, despite being present at the said place at the time of visit was unable to provide any records, details about their business activity. They requested for one-day time to furnish the same, however, they have not provided any details till now. Further investigation in the matter is ongoing. Prima facie, the taxpayer appears to be non-genuine.

This is for information please.

Yours faithfully,

(Dipin Singla)
(Dipin Singla)
Additional Commissioner (AE)

Copy to:

The Commissioner of Customs (NS-II), MUMBAI ZONEII, JAWAHARLAL NEHRU
CUSTOM HOUSE, NHAHA SHEVA, TALUKA: URAN, DISTRICT RAIGAD,
MAHARASHTRA-400707 for information please.



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-149/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 3237301 dated 17.08.2023 by M/s. Hayat Enterprises (IE Code: CVNPB7593K) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3237301 dated 17.08.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3237301 dated 17.08.2023	Men's Cargo of Cotton	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. 787/SIIB CX dt 14/9/23

S.B.NO:3237301 DT:17.08.2023

Report-The sample as received is in the form of a readymade textile article (described as men's cargo of Cotton). It is made of dyed woven fabric, fitted with pocket, buttons and zipper. Base fabric is composed of polyester filament yarns and cotton yarns with elastomeric yarns ~~on~~(alternately) on one side and cotton yarns on other side.

Total weight of the sample=581.0gm

GSM of the sample (as received)=405.44

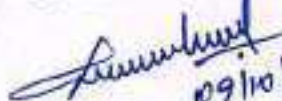
%composition;

Cotton =60.17%

Polyester =38.44

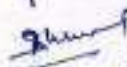
Elastomeric yarns= Balance

Sealed remnant sample returned.



09/10/2023

RAMBABU KANAKAPUDI
Chemical Assistant



09/10/2023

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-149/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 3237290 dated 17.08.2023 by M/s. Hayat Enterprises (IE Code: CVNPB7593K) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **3237290 dated 17.08.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3237290 dated 17.08.2023	Kids Jeans of Cotton	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.

By JNCH 15/09/23
PJM
15/09/23
CS
Manoj Shah
15/09/23

Lab No. 784 / SIIB(X) dt 14/9/23

Lab No: 784/SIIB(X) DTD 14.09.2023

F. No. SG/Misc-149/2023-24/SIIB(X)/JNCH

S/B Nos: 3237290/17.08.23

Report: The sample as received is in the form of dyed woven readymade garment (Kid's pant). Base fabric is composed of cotton yarn on one side and polyester filament yarns on other side along with elastomeric yarn.

Total wt. of pant = 157.2 gm

Wt. of dyed woven fabric = 151.8 gm

Wt. of Zip Fastener = 3.7 gm

Wt. of Buttons = balance

% of base fabric- Cotton = 64.20 %, Polyester = 33.8 %, Elastomeric Yarn = Balance

Sealed remnant returned.

HPS
12/10/23
हरिपाल सिंह
HARI PAL SINGH
सहायक रसायन परीक्षक
Assistant Chemical Examiner


12/10/23
प्रकाश दत्त / Prakash Dotal
सहायक परीक्षक / Assistant Examiner Gr. II
जवाहरलाल नेहरू कस्टम हाउस भवन परीक्षक
Jawaharlal Nehru Custom House Laboratory
नव्या शेवा / Nhava Sheva



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-149/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 3237290 dated 17.08.2023 by M/s. Hayat Enterprises (IE Code: CVNP87593K) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3237290 dated 17.08.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3237290 dated 17.08.2023	Men's T-shirt of Cotton	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 786 / SLB (X) dt 14/9/23

Report: The sample as received is in the form of dyed knitted readymade garment (T-shirt) having printed description on front side 'Undiscovered' etc. ~~The dyed~~ It is composed of spun yarns of cotton & polyester.

% composition:

cotton = 53.54 %

Polyester = balance

Sealed remnant returned.

WJL
13-10-23

ADITHYAN P S
Chemical Assistant

gku
13/10/2023
Dr. Ravi Shankar Sharma
राजस्थान परीक्षक ग्रेड II
Chemical Examiner Gr II

Lab NO 777/SIIB Q1 dt 14/9/23

S/B No.: 3237301 Dated 17.08.2023

Report: The sample is in the form of readymade garment (Half Sleeves T-shirt with collar). It is made of yarn dyed knitted fabric having buttons on front. It is composed of filament yarns of polyester and cotton yarn.

Wt. of sample = 223.0 gm.

% Composition:

% of cotton = 85.8 %

% of polyester = Balance.

Sealed remnant returned.

17/8/23

Arunabh Srivastav
Assistant Chemical Examiner
JNCH Laboratory

17/8/23

Dulal
परीक्षक श्रेणी II-11 / Chemical Examiner Gr. II
जवाहरलाल नेहरू स्मृति भवन परीक्षणशाला
Jawaharlal Nehru Custom House Laboratory
नव्या शेवा / Nhava Sheva



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.

By MM/CGI
PSM
15/09/23
CGI

Arunabh. JLE
15/9/23

F. No.SG/MISC-149/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 3237301 dated 17.08.2023 by M/s. Hayat Enterprises (IE Code: CVNPB7593K) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **3237301 dated 17.08.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3237301 dated 17.08.2023	Men's T-Shirt of Cotton	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 788 / STIB dt 14/9/23

Report

The sample as received is in the form of Readymade garment (men's Track pant with T-shirt). It is composed of dyed knitted filament yarns of polyester.

Total wt. of the sample : 727.8 gms.

Sealed remnant sample returned.

NIP → 48
25/09/2023

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

25/09/23
C/E II
प्रमुख परीक्षक / Mohul Datta
रसायन अधिकारी-II / Chemical Examiner Gr. II
जवाहरलाल नेहरू सीमा शुल्क भवन प्रयोगशाला
Jawaharlal Nehru Customs House Laboratory
भावा शेवा / Nhava Sheva



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-149/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 3237290 dated 17.08.2023 by M/s. Hayat Enterprises (IE Code: CVNPB7593K) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3237290 dated 17.08.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3237290 dated 17.08.2023	Men's Track Pant of Polyester	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab NO 785/STIB & dt 14/9/23

Report

The sample as received is in the form of Readymade garment (trousers). It is made of dyed woven fabric. It is wholly composed of cotton yarns.

Total wt. of the sample = 245.5 gm.

As such Gram of the sample = 146.9.

Sealed Remnant sample returned.

N.P. — S.Y.

25/09/2023

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

P. Dalal
25/9/23

CG-II

प्राहुल दलाल / Praful Dalal
रसायन परीक्षक ग्रेड-II / Chemical Examiner Gr. II
जवाहरलाल नेहरू सीमावर्ती कस्टम परीक्षण प्रयोगशाला
Jawaharlal Nehru Customs House Laboratory
नव्या शेवा / Nhava Sheva



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-149/2023-24 SIIB(X) JNCH

Date: 09.08.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 3237290 dated 17.08.2023 by M/s. Hayat Enterprises (IE Code: CVNP87593K) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3237290 dated 17.08.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3237290 dated 17.08.2023	Men's Shirt of Cotton	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.

SUMMONS

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

To,

Director/Proprietor, M/s. Perfecto
Logistics

F-120, 1st floor, Haware Fantasia
Business Park, Plot no. 47, Sector-30A
Vashi, Navi Mumbai - 400703

WHEREAS, I, ANUP SINGH MEENA am making inquiry in connection with
export made by M/s. Hayat Enterprises under SB nos. 3237290, 3237301 & 3240756 all
dated 17.08.2023

under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or
(b) produce documents or things of the following description in your possession or under
your control:

1. To depose statement orally and in writing
2. to submit the KYC details and other documents related to SBs
3. any other documents relevant to this investigation

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs
Act, 1962, I do hereby summon you to appear before me ☒ in person / or ☐ by an
authorised agent on 2025-01-14 at 11:30:AM at the office of
B-403, 4th Floor, SIIB(X) JNCH, Nhava Sheva

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

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

Name : ANUP SINGH MEENA

Signature :

Anup Singh Meena
18.01.2025

Designation :

Superintendent / Appraiser / Senior Intelligence Officer



SUMMONS

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

To,

DIRECTOR/PROPRIETOR, M/s Perfecto Logistics

F-120, 1st floor, Haware Fantasia Business Park, Plot No. 47, Sector- 30A, Vashi , Mumbai -400703

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

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

- 1. to depose statement verbally and in writing**
- 2. Aadhaar card, pan card**
- 3. Any other document relevant to this investigation**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☒ **in person** / or ☐ **by an authorised agent** on **2025-01-17** at **4:00:PM** at the office of **B-403, 4th Floor, SIIB(X) Jnch Nhava Sheva**

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

Given under my hand and seal of office to-day the **16** day of **January, 2025** at **JNCH, NHAVA SHEVA**

Name : **Shilesh Satbir Yadav**

Signature : 

Designation :

Superintendent / Appraiser / Senior Intelligence Officer



Seal of Office.

SUMMONS

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

To,

**DIRECTOR/PROPRIETOR,
Perfecto Logistics**

M/s

**F-120, 1st floor, Haware Fantasia
Business Park, Plot No. 47, Sector-
30A, Vashi , Mumbai -400703**

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

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

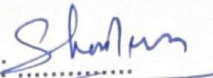
- 1. to depose statement verbally and in writing**
- 2. Aadhaar card, pan card**
- 3. Any other documents related to this investigation**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☒ **in person** / or ☐ **by an authorised agent** on **2025-01-22** at **11:30:AM** at the office of **B-403, 4th Floor, SIIB(X) Jnch Nhava Sheva**

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

Given under my hand and seal of office to-day the **21** day of **January, 2025** at **JNCH, NHAVA SHEVA**

Name : **Shilesh Satbir Yadav**

Signature : 

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

Summons

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

Tue, Jan 21, 2025 05:19 PM

Subject : Summons

1 attachment

To : pramod jha45 <pramod.jha45@yahoo.co.in>

Gentleman,

Please find the attachment regarding the Summons under Section 108 of the Customs Act, 1962 to CB M/s. Perfecto Logistics, in which you are summoned to be present on 22.01.2025 at 11:30 am at the office of B-403, SIIB(X), JNCH, Nhava Sheva, with the document relevant to this investigation.

Regards,
SIO,
SIIB(X), JNCH

— perfecto CB of hayat summons.pdf
88 KB

Statement of Mr. Abdul Sakur Bataviya, Proprietor of M/s Hayat Enterprises (IEC-LXJPS8718N) recorded under section 108 of the Custom Act, 1962 in the Office of SIIB(X), JNCH, Nhava Sheva situated at C-604, Special Investigation and Intelligence Branch, Jawaharlal Nehru Custom House, Nhava Sheva, Distt:- Raigad, Maharashtra-400707 on 14.09.2023.

In compliance to the Summons issued under signature of Shri Kapil, Appraiser of Customs, SIIB(X), I present myself on behalf of the Exporter to give statement u/s 108 of Custom Act, 1962. I have been explained the provisions of section 108 of Custom Act, 1962. I have also been explained that giving false evidence under these enquiries is an offence punishable u/s 193 of the Indian Penal Code 1860. I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law, or for any adjudication proceedings. Having been understood the provisions of sections 108 of the Customs Act 1962, I am giving my true, correct and voluntary statement without any pressure or manipulation which goes below:

My full name is Mr. **Abdul Sakur Bataviya**, I stay at Room no-215, 2nd floor, Plot no-51/57, Dontad street, Khdaka, Mumbai-400009. I am 23 years old and I can read, write, and understand Hindi and English. I have studied till HSc from Mumbai. I am requesting officer to type my statement on computer as per my say. My mobile No. is 8850346483. I am staying at the above mentioned address along with my wife and son. For the proof of my identity, I am submitting self-attested copy of my Aadhar Card No 698275633577.

On being asked regarding my company, I state that this company was established in having IEC-CVNPB7593K. On being asked regarding nature of my work in company, I state that the company started in Trading of Ready made garments.

On being asked about my company's office, I state that the Company's office is situated at 2nd floor, Plot no-51/57, Dontad street, Khdaka, Mumbai-400009. I am submitting the copy of IEC as proof of my Company address. I put my dated signature on the document as a token of submitting the same.

Q.1 What is your role in the company M/s Hayat Enterprises (IEC-CVNPB7593K)? Who did you sent here to present before Customs?

Ans. I am the Proprietor of M/s Hayat Enterprises (IEC- CVNPB7593K). As my goods are stuck at Customs, I present voluntarily before Customs.

Ans. Yes, we filed these shipping bills through our CHA M/s PERFECTO logistics who later informed us that these Shipping bills were hold by SIIB(X) and the goods will be examined 100%.

Q.3 Do you agree with 100% examination done under Panchanama dated 04.08.2023? Were you present there?

Ans Sir, the goods were rightly declared and we have not done any mis-declaration in quantity, description. I sent my authorized representative CHA Pramod Kumar Jha for examination.

Q 4. Do your company and its supplier file GST return regularly. If yes, please provide evidences?

Ans. Sir, we filed GSTR returns regularly. However we just started to export, so our GSTR3B is NIL till now. It is our 1st export shipment.

Q 5. Is your company still in existence? If yes, give evidenece?

Ans. Sir, Company is in existence and GST officers also verified our premises last month in August 2023. I am submitting electric bill copy. However after hold of this consignment we went into financial loss, we are not working now due to lack of money.

Q 6. Do any person from CHA M/s PERFECTO logistics known to you?

Ans. Yes sir, I came to know through my brother Imran Bataviya about Mr Pramod Kumar Jha & Robert employee of M/s PERFECTO logistics who also visited our premises also for KYC.

Q 7. How did you get the finance money of more than one crores to buy goods for export?

Ans Sir, we are merchant exporter and mostly purchases the goods on credit of and I am giving my current Union bank account no-901178650 statement of last 03months at Mumbai Branch.

Q 8. Are you actual owner of the goods to be exported vide shipping bills no-3237290,3237301 & 3240756 all dated 17.08.2023?

Ans. Yes, I am the proprietor of M/s Hayat Enterprises and owner of these goods.

Q 9. If you are owner of the goods, how did you brought the goods from

existent of suppliers, I don't have much ideas but I will ask my CA in detail and submit their Tax invoices within 05 days.

Q.10 It came to notice that your premises has no business activities then why it should not be considered that someone else is actual owner of the goods behind you?

Ans I don't agree. We just started to export and we have valid IEC holder which can be checked at DGFT and owner of goods. I am the owner of the goods.

Q.11 Have you ever been penalized by Customs, GST or any Govt agency till date?

Ans. No Sir, however, as per Central Govt initiative, GST verification going on in all Mumbai Commissionerate including us. We have submitted all deficient documents to GST officials to their satisfaction last week.

Q.12 What else you want to say?

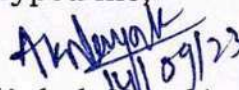
Ans. Sir, during examination our goods found as declared in terms of quantity, and description, even then due to so much delay in export, this order was cancelled by foreign buyer. Now, I request to release our goods **provisionally for back to Town** with bond/BG till we get NOC from GST department as we are facing heavy loss and need cash to continue our business at the earliest. Finally, we request you to finalize the case at the earliest and we are ready to cooperate with the investigation. Kindly take kindest view on this.

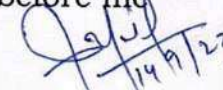
The above statement of mine running into 03 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400707 as per my say and as per my request. I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

SJH/
14/7/23

(Mr. Abdul Sakur Bataviya)

Proprietor of M/s Hayat Enterprises,

Typed me,

(Ashok Nayak)
14/09/23

before me

(Kapil)
14/7/23

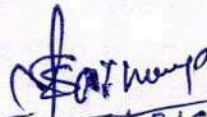
Market Enquiry Report of M/s. Hayat Enterprises (IEC:CVNPB7593K) conducted on 13.09.2023.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Vaibhav Padwal, authorized representative of exporter, conducted market survey of goods covered under Shipping Bills No. **3237290, 3237301 & 3240756** all dated **17.08.2023** presented for export by **M/s. Hayat Enterprises (IEC: CVNPB7593K)**. The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bills. Market enquiry was conducted on 13.09.2023 in wholesale market near Masjid Bunder, Mumbai.

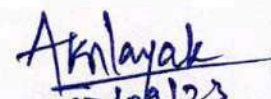
To ascertain the fair market value of the goods, we visited the different Wholesale Shops near Masjid Bunder, Mumbai. The sample were opened in presence of authorized representative of exporter Shri Vaibhav Padwal. Representative samples were shown to the shopkeeper of subject goods and quotation/inquiries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

S/B No.	Item Description	<u>Shop 1</u> M/s. Urooj Rtading, 22, Dhobi Street, Masjid Bunder(W), Near Zakaria Masjid, Mumbai-400003	<u>Shop 2</u> M/s. Karnatak nx, 104, Sheriff Devji(Chakla) Street, Masjid Bunder, Mumbai-400003	<u>Shop 3</u> M/s KMC Trading Co., 5-C, Tawawala Building, Dhobi Street, Mumbai-400003	Average wholesale price	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
3237290 dated 17.08.2023	Mens Shirt of Cotton	580	575	560	571	2,89,650
	Mens Short of Polyester	450	425	435	436	5,99,298
	Men's Track Polyester	550	535	532	539	12,24,990
	Men's T-Shirt of Cotton	400	405	385	396	21,72,609
	Kids Jeans of Cotton	220	235	220	225	1,35,001
3237301 dated 17.08.2023	Men's Cargo of Cotton	525	520	535	526	3,44,289
	Mens Shirt of Cotton	580	575	560	571	26,93,055
	Men's Track of Polyester	550	535	532	539	4,41,002
	Men's T-shirt				206	

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.


(Vaibhav Padwal) 23/9/23

Authorized representative of exporter


12/09/23
(Ashok Kumar Nayak)
IO/SIB(X)

PANCHANAMA dated 08.09.2023 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai - 410206

Pancha No. 1

Name : Ishwar Hiranman Patil
Age : 43
Address : Uran, Raigarh, Maharashtra-400702.
Occupation : Service
Mobile No. : 9821076483

Pancha No. 2

Name : Dipak Sadashiv Gopale
Age : 29
Address : Ahmadnagar, Maharashtra-422602.
Occupation : Service
Mobile No. : 8291738729

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 08.09.2023 at 1015 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. Hayat Enterprises (IEC:CVNPB7593K) covered under 03 Shipping Bills No. 3237290, 3237301 & 3240756 all dtd 17.08.2023 stuffed inside Container No. MRSU5145195 inside JWR CFS, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Pramod Kumar Jha, G-card holder of M/s. Perfecto Logistics (License No.11/2690) having Kardex No. 3870/2022. Then the officer explained to us that the exporter M/s. Hayat Enterprises (IEC:CVNPB7593K) having address at 2nd Floor, 215, Plot No. 51/57, Dontad Street, Khadak, Chinchbunder, Mumbai-400009 has filed 03 Shipping Bills No. 3237290, 3237301 & 3240756 all dtd 17.08.2023 through their Customs Broker M/s Perfecto Logistics (CHA License No: 11/2690) for export of their consignment.

We were shown copy of Hold letter No. 143/2022-23/SIIB(X) issued vide F.No. SG/Misc-101/2021-22/SIIB(X) JNCH dated 21.08.2023 signed by Assistant Commissioner of Customs, SIIB(X), JNCH regarding hold of 03 Shipping Bills No. 3237290, 3237301 & 3240756 all dtd 17.08.2023 filed by exporter M/s. Hayat Enterprises (IEC:CVNPB7593K) through their authorized Customs Broker M/s Perfecto Logistics (CHA License No: 11/2690), their respective export invoice & packing list.

Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 03 Shipping Bills No. 3237290, 3237301 & 3240756 all dtd 17.08.2023 to which we both voluntarily agreed.

P. 1. *[Signature]*
08/09/23

P. 2. *[Signature]*
08-09

[Signature]
8/9/23

Thereafter, all of us proceeded to the area/location inside JWR CFS where the container No. MRSU5145195 was placed. The container No. MRSU5145195 was found kept inside JWR CFS outside Shed D. The container was sealed with intact seal No. 4153030, which was cut by the seal cutting person in front of us the panchas and the representative custom broker. Further the goods were destuffed from the container and placed inside Shed No. D at location F-17. A total of 110 packages (50 packages of S/B No. 3237290 dated 17.08.2023, 47 packages of S/B No. 3237301 dated 17.08.2023 & 15 packages for S/B No. 3240756 dated 17.08.2023) found placed at the said location 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.)	IGST
1.	3237290 dated 17.08.2023	RMG	6162725/-	141777/-	280650/-	LUT
2.	3237301 dated 17.08.2023	RMG	5843549/-	127120/-	302617/-	LUT
3.	3240756 dated 17.08.2023	RMG & Misc	2780962/-	40318/-	22941/-	LUT

During 100% examination, goods covered under Shipping Bills No. 3237290, 3237301 & 3240756 all dtd 17.08.2023 were found as declared in terms of quantity and declared description.

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the S/B's No 3237290, 3237301 & 3240756 all dtd 17.08.2023 in our presence. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having seen the drawn samples and sealing of the same in the presence of Shri Pramod Kumar Jha, G-card holder of CB M/s. Perfecto Logistics (CHA License No:11/2690) having ID Kardex No. 3870/2022.

[Signature]
P.1/GA
17/08/23

[Signature]
P.2/BK
17/08/23

[Signature]
CB
18/8/23

All the goods pertaining to Shipping Bills No. 3237290, 3237301 & 3240756 all dtd 17.08.2023 were re-packed in the same packages and kept back inside Shed-D at the same location inside JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping Bills No. 3237290, 3237301 & 3240756 all dtd 17.08.2023, 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. 08.09.2023 at 1430 hrs. The Panchanama was carried out in our presence and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 08th day of September 2023.

Ashok Kumar Nayak
08/09/2023
I.O./SIIB(X), JNCH
(Ashok Kumar Nayak)

Pankaj Sharma H.
Pancha-I
08/09/23

Dr. K. S. S. S.
08/09/23
Pancha-II

In presence of:

Harmodh
08/09/23
(Representative of CB)
(Harmodh)