

INDIAN CUSTOMS EDI SYSTEM		Port Code		SB No		SB Date	
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS		INNSA1		3003954		06-AUG-23	
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE		IEC/BT		BQXPK2834G		0	
GOVERNMENT OF INDIA		GSTIN/TYPE		07BQXPK2834G1ZG GSN		0	
		CB CODE		AFLPP4301FCH003			
		TYPE		INV		ITEM	
		No		1		3	
		PKG		58		G.WT KGS 3480	
JNCH, NHAVA SHEVA, TAL:URAN, DIST:RAIGAD-400707						*SB22090820231709	

PART - I - SHIPPING BILL SUMMARY											
A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBGING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRC	10.RE-EXP	11.LUT
	SEA	Y	Y	N	Y	Y	Y	N	N		Y
	12.PORT OF LOADING INNSA1 (Jawaharlal Nehru (Nh)					13.COUNTRY OF FINAL DESTINATION PAKISTAN					
	14.STATE OF ORIGIN Uttar Pradesh					15.PORT OF FINAL DESTINATION AFKBL (Kabul)					
	16.PORT OF DISCHARGE KKKHI (Karachi)					17.COUNTRY OF DISCHARGE AFGHANISTAN					
	18.EXPORTER'S NAME & ADDRESS OSCAR LOGISTIC SERVICES					19.CONSIGNEE NAME & ADDRESS NAWI KHALID KARWAN LTD					
	Asalatpur Road, 1ST FLOOR, WZ-13, D					SHAH BAZAR ZIYAYI MARKET					
	Asalatpur Road, Janakpuri					SECOND FLOOR NO 24 LICENSE NO: 27-2873, KANDAHAR Afghanis					
	DELHI					AF					
	2.Type Private					8. GSTIN / TYPE 07BQXPK2834G1ZG GSN					
	3. AD CODE: 6390480					9.FOREX BANK A/C NO. 02XXXXXXX389					
	4.RBI WAIVER NO.& DT					10.DBK BANK A/C NO. 02XXXXXXX389					
	5. CB NAME JIT SHIPPING SERVICES					11. IFSC NO. ICIC0000288					
	6.AEO										
	1.EOB VALUE		2.FREIGHT		3.INSURANCE		4.DISCOU		5.COM		
	6761592.75		38903		0		0		0		
	5.DEDUCTIONS		7.PIC		8.DUTY		9.CESS				
	0		0								
	1.MAWB NO.		2.MAWB DT		3.HAWB NO.		4.HAWB DT		N.O.C.		
	4. CIN NO.		5. CIN DT.		6. CIN SITE ID						
	23PCEG0808176213600		08-AUG-23		INNSA1						
	1.CONTAINER		2.SEAL		3.DATE		4.S No				
	1.SNO		2.INV NO.		3. INV AMT.		4.CURRENC				
	1		OLS/17/23-24		83034.13		USD				
	1SR.NO		2.CHALLAN NO		3.PAYMT DT		4.AMOUNT				
	1.SEAL TYPE		2.NATURE OF CARGO		3.NO. OF PACKETS		4.NO. OF CONTAINERS		5.LOOSE PACKETS		
	WAREHOUSE SEALED		CONTAINERISED		58		0		0		
	6.MARKS & NUMBERS		AS PER INVOICE, WE INTEND TO CLAIM BENEFIT/REWARD UNDER 'REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS (RODTEP)/ROSCAL SCHEME//LUT//NOTIFY-NADEEM AGENCIES Chal 2860 NTN No:3375609-7, Off No.601,6th flr Trade Avenue Tower-1,Hasrat Mohani Road Karachi Pakistan,Email: nadeem_agencies@yahoo.com,+92-21-32460954								
	1.EVENT		2.DATE		3.TIME		4.LEO NO.		39/523		
	5.Submission		06-AUG-23		13:17		6.LEO Date.		09-AUG-23		
	5.Assessment		07-AUG-23		12:21		8.BRC Realisation Date		31-MAY-24		
	7.Examination		09-AUG-23		16:49						
	9.LEO		09-AUG-23		17:09						

J.PROCESS DETAILS	
1.EVENT	2.DATE
5.Submission	06-AUG-23
5.Assessment	07-AUG-23
7.Examination	09-AUG-23
9.LEO	09-AUG-23

Signature valid

Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 05
Date: 2023.08.09 17:27 IST
Reason: CUSTOMS
Location: INDIA

Glossary

A: ASSESS - Assessed, EXMN - Examined, MEIS - Merchandise Export Incentive Scheme, DBK - Drawback, ROSL - Rebate of State Levies, DEEC - Duty Exemption Entitlement Certificate, DFRC - Duty Free Replenishment Certificate, LUT - Letter of Under Taking, B: CB - Customs Broker, AD - Authorized Dealer, AEO - Authorized Economic Operator, UCR - Unique Customs Reference, C: DISCOU - Discount, COM - Commission, P/C Packing Charges, D: EX. PR. - Export Promotions, E: MAWB / HAWB - Master / House Airway Bill Number, J: BRC - Bank Realisation Certificate

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INDIAN CUSTOMS EDI SYSTEM CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA				Port Code		SB No		SB Date										
				INNSA1		3003954		06-AUG-23										
				IEC/Br		BQXPK2834G		0										
				GSTIN/TYPE		07BQXPK2834G1ZG GSN												
				CB CODE		AFLPP4301FCH003												
JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707				TYPE		INV		ITEM		CONT								
				Nos		1		3		0								
				PKG		58		G.WT		KGS 3480								
				* SB22090820231709														
PART - II - INVOICE DETAILS																		
A. REF	1.S.No	2.INVOICE No. & Dt.		3.P.O.No. & Dt.		4.LoC No. & Dt		5.Contract No.&Dt		6.AD code		7.INVTERM						
	1	OLS/17/23-24 07/07/2023								6390480		CF						
B. TRANSACTION PARTIES	1.EXPORTER'S NAME & ADDRESS					2.BUYER'S NAME & ADDRESS												
	OSCAR LOGISTIC SERVICES					NAWI KHALID KARWAN LTD												
	Asalatpur Road, 1ST FLOOR, WZ-13, D					SHAH BAZAR ZIYAYI MARKET												
	Asalatpur Road, Janakpuri					SECOND FLOOR NO 24												
	110058					LICENSE NO: 27-2873												
	3.THIRD PARTY NAME & ADDRESS					4.BUYER AEO STATUS												
C. VAL DTLs	1.INVOICE VALUE		2.FOB VALUE		3.FREIGHT		4.INSURANCE		5.DISCOUNT		6.COMMISON		7.DEDUCT		8.P/C		9.EXCHANGE RATE	
	83034.13 USD		82559.13 USD		475 USD		0		0		0		0				1 USD INR 81.9	
D. ITEM DETAILS	1.ItemSNo		2.HS CD		3.DESCRPTION				4.QUANTITY		5.UQC		6.RATE		7.VALUE(F/C)			
	1		61109000		MMF/WOOLLEN KIDS SUIT SET				14520		PCS		4.95		71874			
	2		62034990		DENIM BOYS JEANS				1200		PCS		5.95		7140			
	3		54071019		MMF FABRIC(Woven fabrics containing 85% or more by weight of synthetic filament yarn)				3216.1		MTR		1.25		4020.13			
Glossary																		
A: Ref - Reference P.O. - Purchase Order, LoC - Letter of Credit, AD - Authorised Dealer C: VAL DTLs - Valuation Details																		
FOB - Freight On Board, DEDUCT - Deduction, P/C - Packing Charge D: HS CD - Harmonized System Code, UQC - Unit Quantity Code																		

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INDIAN CUSTOMS EDI SYSTEM
 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
 DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
 GOVERNMENT OF INDIA

Port Code	SB No	SB Date
INNSA1	3003954	06-AUG-23
IEC/Br	BQXPK2834G	0
GSTIN/TYPE	07BQXPK2834G1ZG GSN	
CB CODE	AF LPP4301F CH003	
TYPE	INV	ITEM CONT
No	1	3
PKG	58	G.WT KGS 3480



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

PART - III - ITEM DETAILS

INVOICE (1/1)

1. INVSN	2. ITEMSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV
1	1	61109000	MMF WOOLLEN KIDS SUIT SET	14520	PCS	4.95	71874	5852806.96	443.39
11. DUTY AMT		12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE		17. IGST AMOUNT	18. SCHCOD
				Y	LUT				60
19. SCHEME DESCRIPTION			20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN			23. DISTRICT OF ORIGIN	
Drawback and ROSCTL			14520	NOS	Uttar Pradesh			MORADABAD	
24. PT Abroad		25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED		28. REWARD BENEFIT		29. THIRD PARTY ITEM	
NCPTI		0 INR	GNX100	Y		Yes		N	

1. INVSN	2. ITEMSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV
1	2	62034990	DENIM BOYS JEANS	1200	PCS	5.95	7140	581420.57	532.96
11. DUTY AMT		12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE		17. IGST AMOUNT	18. SCHCOD
				Y	LUT				60
19. SCHEME DESCRIPTION			20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN			23. DISTRICT OF ORIGIN	
Drawback and ROSCTL			1200	NOS	Uttar Pradesh			MORADABAD	
24. PT Abroad		25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED		28. REWARD BENEFIT		29. THIRD PARTY ITEM	
NCPTI		0 INR	GNX100	Y		Yes		N	

1. INVSN	2. ITEMSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV
1	3	54071019	MMF FABRIC(Woven fabrics containing 85% or more by weight of synthetic filament yarn)	3216.1	MTR	1.25	4020.13	327365.22	111.96
11. DUTY AMT		12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE		17. IGST AMOUNT	18. SCHCOD
				Y	LUT				19
19. SCHEME DESCRIPTION			20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN			23. DISTRICT OF ORIGIN	
Drawback			3592.3837	SQM	Uttar Pradesh			MORADABAD	
24. PT Abroad		25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED		28. REWARD BENEFIT		29. THIRD PARTY ITEM	
NCPTI		0 INR	GNX100	Y		Yes		N	

INVOICE (1/1)

GLOSSARY

FOB - Freight On Board, HS CD Harmonized System Code, UQC - Unit Quantity Code, PMV - Present Market Value, CESAM - Cess Amount
 IGSTSTA - IGST Payment Status, VAL - IGST Value, PAID - IGST Amount Paid, SCHCOD - Scheme Code, SQC MSR - Standard Quantity
 Measurement, comp - compensatory, PT Abroad - Preferential treatment Availed Abroad

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INDIAN CUSTOMS EDI SYSTEM
 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
 DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
 GOVERNMENT OF INDIA

Port Code		SB No		SB Date	
INNSA1		3003954		06-AUG-23	
IEC/Br		BQXPK2834G 0			
GSTIN/TYPE		07BQXPK2834G1ZG GSN			
CB CODE		AFLPP4301FCH003			
TYPE	INV	ITEM	CONT		
Nos	1	3	0		
PKG	58	G.WT	KGS	3480	



*SB22090820231709

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

PART - IV - EXPORT SCHEME DETAILS**A. DRAWBACK & ROSL CLAIM**

1.INV SNO	2.ITEM SNO	3.DBK SNO	4.QTY/WT	5.VALUE	6.RATE	7.DBK AMT	8.STALEV	9.CENLEV	10.ROSC TL AMT
1	1	611006B	14520	5852806.96	3.7	216553.86	122909	99498	222407
1	2	62030202B	1200	581420.57	2.9	16861.2	18198	13256	31454
1	3	540702B	723.622	327365.22	2.1	6874.67	0	0	0

B. AA / DFIA LICENCE DETAILS

1.INV SNO	2.ITEM SNO	3.LICENCE NO	4.DESCN OF EXPORT ITEM	5.EXP SNO	6.EXPQTY	7.UQC	8.FOB VALUE
		9.SION	10.DESCN OF IMPORT ITEM	11IMP SNO	12IMPQT	13.UQC	14.INDIG / IMP

C. JOBBING DETAILS

1.BE NO	2.BE DATE	3.PORT CODE	4.DESCN OF IMPORTED GOODS	5.QTY IMP	6.QTY USED
---------	-----------	-------------	---------------------------	-----------	------------

D. SINGLE WINDOW DECLARATION

1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	ORC	STO	09			
1	1	ORC	DOO	171		14520	NOS
1	1	CHR	SQC				
1	1	ORC	EPT	NCPTI		0	INR
1	1	DTY	GCESS			14520	NOS
1	1	DTY	RDT	RODTEPN	Not Claimed		
1	2	ORC	STO	09			
1	2	ORC	DOO	171		1200	NOS
1	2	CHR	SQC				
1	2	ORC	EPT	NCPTI		0	INR
1	2	DTY	GCESS			1200	NOS
1	2	DTY	RDT	RODTEPN	Not Claimed		
1	3	ORC	STO	09			
1	3	ORC	DOO	171		3592.3837	SQM
1	3	CHR	SQC				
1	3	ORC	EPT	NCPTI		0	INR
1	3	DTY	GCESS			3592.3837	SQM
1	3	DTY	RDT	RODTEPY	Claimed		

E. SINGLE WINDOW DECLARATION - CONSTITUENTS

1.INVSN	2.ITMSN	3.C SNO	4.NAME	5.CODE	6.PERCENTAGE	7.YIELD PCT	8.ING
---------	---------	---------	--------	--------	--------------	-------------	-------

F. SINGLE WINDOW DECLARATION - CONTROL

1.INVSN	2.ITMSN	3.CONTROL TYPE	4.LOCATION	5.ST DT	6.END DT	7.RES CD	8.RES TEXT
---------	---------	----------------	------------	---------	----------	----------	------------

G. SUPPORTING DOCUMENTS

1.INVSN	2.ITMSN	3.DOC TPCD	4.ICEGATE ID	5. IRN	6.PARTY CD	7.ISSUE PLA	8.ISS DT	9.EXP DT
1	0	934000	JITSHIPPING	2023080500041488		INDIA	07-JUL-23	07-JUL-23
1	0	271000	JITSHIPPING	2023080500041489		INDIA	07-JUL-23	07-JUL-23
1	0	380000	JITSHIPPING	2023080500041490		INDIA	07-JUL-23	07-JUL-23

H. INVOICE DETAILS

1.SNO	2.INVOICE NO	3.INVOICE AMOUNT	4.CURRENCY
1	OLS/17/23-24	83034.13	USD

I. CONTAINER DETAILS

1.SNO	2.CONTAINER	3.SEAL	4.DATE
-------	-------------	--------	--------

Glossary

INVSN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC - Unit Quantity Code FOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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INDIAN CUSTOMS EDI SYSTEM
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
GOVERNMENT OF INDIA

Port Code	SB No	SB Date
INNSA1	3003954	06-AUG-23
IEC/Br	BQXPK2834G	0
GSTIN/TYPE	07BQXPK2834G1ZG GSN	
CB CODE	AFLPP4301FCH003	
TYPE	INV	ITEM
Nos	1	3
PKG	58	G.WT KGS
		3480



*SB22090820231709

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

PART - IV - EXPORT SCHEME DETAILS**J. AR4 DETAILS**

1. INVS N	2. ITMS N	3. AR4 NUMBER	4. AR4 DATE	5. COMMISSIONERATE	6. DIVISION	7. RANGE
-----------	-----------	---------------	-------------	--------------------	-------------	----------

K. THIRD PARTY DETAILS

1. INVS N	2. ITMS N	3. IEC	4. EXPORTER NAME	5. ADDRESS	6. GSTN ID AND TYPE
-----------	-----------	--------	------------------	------------	---------------------

L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS

1. INVS N	2. ITMS N	3. TYPE	4. MANUFACT CD	5. SOURCE STATE	6. TRANS CY	7. ADDRESS
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M. RODTEP DETAILS

1. INVS N	2. ITMS N	3. QUANTITY	4. UQC	5. NO. OF UNITS	6. VALUE
1	3	3592.384	SQM	1	7185

N. REEXPORT DETAILS

1. INVS	2. ITMS N	3. BE SITE ID	4. BE NUMBER	5. BE DATE	6. BE INV SNO	7. BE ITEM S	8. BE QTY	9. BE UQC
---------	-----------	---------------	--------------	------------	---------------	--------------	-----------	-----------

OTHER ADDITIONAL INFORMATION

Glossary

INVS N - Invoice Serial Number ITMS N - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import
Authorization, EXP - Export, IMP - Import, UQC - Unit Quantity Code FOB - Freight On Board D: INFO - Information CD - Code MSR - Measuremen
E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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INDIAN CUSTOMS EDI SYSTEM
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
GOVERNMENT OF INDIA

Port Code		SB No		SB Date	
INNSA1		3003954		06-AUG-23	
IEC/Br		BQXPK2834G		0	
GSTIN/TYPE		07BQXPK2834G1ZG GSN			
CB CODE		AFLPP4301FCH003			
TYPE		INV		ITEM	
Nos		1		3	
PKG		58		G.WT KGS 3480	



*SB22090820231709

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

PART - V - DECLARATIONS**A. DECLARATION STATEMENT**

LET EXPORT COPY

B. AUTHORIZED SIGNATORY

DATE

AUTHORIZED SIGNATORY

CHA NAME :AFLPP4301FCH003

PLACE

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INDIAN CUSTOMS EDI SYSTEM CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA

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

Port Code	INNSA1	SB No	3003926	SB Date	08-AUG-23
IEC/Br	BQXPK2834G				
GSTIN/TYPE	07BQXPK2834G1ZG GSN				
CB CODE	AFLPP4301FCH003				
TYPE	INV	ITEM	3	CONT	0
Nos	1				
PKG	65	G.WT	KGS	3900	



*SB22090820231709

PART - I - SHIPPING BILL SUMMARY

A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRC	10.RE-EXP	11.LUT	
	SEA	N	Y	N	Y	Y	N	N	N		Y	
B DECLARANT DETAILS	12.PORT OF LOADING	NNSA1 (Jawaharlal Nehru (Nh))					13.COUNTRY OF FINAL DESTINATION PAKISTAN					
	14.STATE OF ORIGIN	Uttar Pradesh					15.PORT OF FINAL DESTINATION AFKBL (Kabul)					
	16.PORT OF DISCHARGE	KKHI (Karachi)					17.COUNTRY OF DISCHARGE AFGHANISTAN					
	1.EXPORTER'S NAME & ADDRESS					7.CONSIGNEE NAME & ADDRESS						
	OSCAR LOGISTIC SERVICES					AKAMAL DARWISH JABARKHIL TRADING CO						
	Asalatpur Road, 1ST FLOOR, WZ-13, D					ART-E NEW OFFICE NUMBER 112						
C VALU SUMMA	Asalatpur Road, Janakpuri					KABUL AFGHANISTAN						
	DELHI					AF						
	2.Type Private					8. GSTIN / TYPE 07BQXPK2834G1ZG GSN						
	3. AD CODE: 6390480					9.FOREX BANK A/C NO. 02XXXXXXX389						
	4.RBI WAIVER NO. & DT					10.DBK BANK A/C NO. 02XXXXXXX389						
	5.CB NAME JIT SHIPPING SERVICES					11. IFSC NO. ICIC0000288						
E MANIFEST DETAILS	6.AEO					1.DBK CLAIM 266445						
	1.FOB VALUE 7210967.4					2.IGST AMT						
	2.FREIGHT 38903					3.CESS AMT						
	3.INSURANCE 0					4.IGST VALUE 0						
	4.DISCOU 0					5.RODTEP AMT 0						
	5.COM 0					6.ROSC TL AMT 274359						
G EQUIPMENT DETAILS	6.DEDUCTIONS 0					1.SNO 1						
	1.MAWB NO.					2.INV NO. OLS/16/23-24						
	2.MAWB DT					3. INV AMT. 88521						
	3.HAWB NO.					4.CURRENT USD						
	4.HAWB DT											
	N.O.C.											
I ANNEX DETAILS	4. CIN NO. 23PCEG0808176229000					5. CIN DT. 08-AUG-23						
	6. CIN SITE ID INNSA1											
	1.CONTAINER					2.CHALLAN NO						
	2.SEAL					3.PAYMT DT						
	3.DATE					4.AMOUNT						
	4.S No											
J PROCESS DETAILS	1.SEAL TYPE WAREHOUSE SEALED					2.NATURE OF CARGO CONTAINERISED						
	2.NATURE OF CARGO CONTAINERISED					3.NO. OF PACKETS 65						
	3.NO. OF PACKETS 65					4.NO. OF CONTAINERS 0						
	4.NO. OF CONTAINERS 0					5.LOOSE PACKETS 0						
	5.LOOSE PACKETS 0											
J PROCESS DETAILS	6.MARKS & NUMBERS					AS PER INVOICE, WE INTEND TO CLAIM BENEFIT/REWARD UNDER "REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS (RODTEP)/ROSC TL SCHEME/LUT///NOTIFY-E-MOVERS PVT LTD Chai 3113 NTN No:3997321-2, Off No.601,6th flr Trade Avenue Tower-1,Hasrat Mohani Road Karachi Pakistan,Email: hanafi_cargo_linkers@yahoo,+92-21-32460954						
	1.EVENT					2.DATE 06-AUG-23						
	2.DATE 06-AUG-23					3.TIME 13:02						
	3.TIME 13:02					4.LEO NO. 39/522						
	4.LEO NO. 39/522					5.SUBMISSION 09-AUG-23						
	5.SUBMISSION 09-AUG-23					6.LEO Date. 31-MAY-24						
J PROCESS DETAILS	5.ASSessment					7.Examination 09-AUG-23						
	7.Examination 09-AUG-23					8.BRC Realisation Date 17:09						
	8.BRC Realisation Date 17:09											

Signature valid

Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 05
Date: 2023.08.09 11:15 IST
Reason: CUSTOMS
Location: INDIA

Glossary

A: ASSESS - Assessed, EXMN - Examined, MEIS - Merchandise Export Incentive Scheme, DBK - Drawback, ROSL - Rebate of State Levies, DEEC - Duty Exemption Entitlement Certificate, DFRC - Duty Free Replenishment Certificate, LUT - Letter of Under Taking, B: CB - Customs Broker, AD - Authorized Dealer, AEO - Authorized Economic Operator, UCR - Unique Customs Reference, C: DISCOU - Discount, COM - Commission, P/C Packing Charges, D: EX. PR. - Export Promotions, E: MAWB / HAWB - Master / House Airway Bill Number, J: BRC - Bank Realisation Certificate

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INDIAN CUSTOMS EDI SYSTEM
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
GOVERNMENT OF INDIA

Port Code	SB No	SB Date
INNSA1	3003926	06-AUG-23
IEC/Br	BQXPK2834G	0
GSTIN/TYPE	07BQXPK2834G1ZG GSN	
CB CODE	AFLPP4301FCH003	
TYPE	INV	ITEM
Nos	1	3
PKG	65	G.WT KGS
		3900



* SB22090820231709

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

PART - II - INVOICE DETAILS

A. REF	1.S.No	2.INVOICE No. & Dt.	3.P.O.No. & Dt.	4.LoC No. & Dt	5.Contract No.&Dt	6.AD code	7.INVTERM
	1	OLS/16/23-24 07/07/2023				6390480	CF
B. TRANSACTION PARTIES	1.EXPORTER'S NAME & ADDRESS				2.BUYER'S NAME & ADDRESS		
	OSCAR LOGISTIC SERVICES Asalatpur Road, 1ST FLOOR, WZ-13, D Asalatpur Road, Janakpuri 110058				AKAMAL DARWISH JABARKHIL TRADING CO ART-E NEW OFFICE NUMBER 112 KABUL AFGHANISTAN		
	3.THIRD PARTY NAME & ADDRESS				4.BUYER AEO STATUS		
C.VAL DTLs	1.INVOICE VALUE	2.FOB VALUE	3.FREIGHT	4.INSURANCE	5.DISCOUNT	6.COMMISON	7.DEDUCT
	88521 USD	88046 USD	475 USD	0	0	0	0
D. ITEM DETAILS					8.P/C	9.EXCHANGE RATE	
						1 USD INR 81.9	
	1.ItemSNo	2.HS CD	3.DESCRPTION		4.QUANTITY	5.UQC	6.RATE
	1	61109000	MMF/WOOLLEN KIDS SUIT SET		7980	PCS	4.95
	2	61109000	MMF/WOOLLEN LADIES SWEATER		5715	PCS	8.5
3	62141090	MMF LADIES DUPATTA		150	PCS	2.95	
							7.VALUE(F/C)
							39501
							48577.5
							442.5

Glossary

A: Ref - Reference P.O. - Purchase Order, LoC - Letter of Credit, AD - Authorised Dealer C: VAL DTLs - Valuation Details
FOB - Freight On Board, DEDUCT - Deduction, P/C - Packing Charge D: HS CD - Harmonized System Code, UQC - Unit Quantity Code

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INDIAN CUSTOMS EDI SYSTEM
 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
 DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
 GOVERNMENT OF INDIA

Port Code	INNSA1	SB No	3003926	SB Date	06-AUG-23
IEC/Br	BQXPK2834G		0		
OSTIN/TYPE	07BQXPK2834G1ZG GSN				
CB CODE	AFLPP4301FCH003				
TYPE	INV	ITEM	CONT		
Nos	1	3	0		
PKG	65	G.WT	KGS	3900	



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

*SB22166020231709

PART - III - ITEM DETAILS

11.VNSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	1	61109000	MMF/WOOLLEN KIDS SUIT SET	7980	PCS	4.95	39501	3217772.34	443.55
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD		
			Y	LUT			60		
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback and ROSCTL	7980	NOS	Uttar Pradesh	MORADABAD					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				
11.VNSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	2	61109000	MMF/WOOLLEN LADIES SWEATER	5715	PCS	8.5	48577.5	3957148.88	761.65
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD		
			Y	LUT			60		
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback and ROSCTL	5715	NOS	Uttar Pradesh	MORADABAD					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				
11.VNSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	3	62141090	MMF LADIES DUPATTA	150	PCS	2.95	442.5	36046.18	264.33
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD		
			Y	LUT			60		
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback and ROSCTL	150	NOS	Uttar Pradesh	MORADABAD					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

INVOICE (1/1)

GLOSSARY

FOB - Freight On Board, HS CD Harmonized System Code, UQC - Unit Quantity Code, PMV - Present Market Value, CESAM - Cess Amount
 IGSTSTA - IGST Payment Status, VAL - IGST Value, PAID - IGST Amount Paid, SCHCOD - Scheme Code, SQC MSR - Standard Quantity
 Measurement, comp - compensatory, PT Abroad - Preferential treatment Availed Abroad

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INDIAN CUSTOMS EDI SYSTEM

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
GOVERNMENT OF INDIA

Port Code	INNSA1	SB No	3003926	SB Date	06-AUG-23
IEC/Br	BOXP2834G		0		
GSTIN/TYPE	07BQXPK2834G1ZG GSN				
CB CODE	AFLPP4301FCH003				
TYPE	INV	ITEM	CONT		
Nos	1	3	0		
PKG	65	G.WT	KGS	3900	*SB22090820231709

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

PART - IV - EXPORT SCHEME DETAILS

A. DRAWBACK & ROSL CLAIM

1.INV SNO	2.ITEM SNO	3.DBK SNO.	4.QTY/WT	5.VALUE	6.RATE	7.DBK AMT	8.STALEV	9.CENLEV	10.ROSC TL AMT
1	1	611006B	7980	3217772.34	3.7	119057.58	67573	54702	122275
1	2	611006B	5715	3957148.88	3.7	146414.51	83100	67272	150372
1	3	62140103B	150	36046.18	2.7	973.25	955	757	1712

B. AA / DFIA LICENCE DETAILS

1.INV SNO	2.ITEM SNO	3.LICENCE NO	4.DESCN OF EXPORT ITEM	5.EXP SNO	6.EXPQTY	7.UQC	8.FOB VALUE
		9.SION	10.DESCN OF IMPORT ITEM	11IMP SNO	12IMPQT	13.UQC	14.INDIG / IMP

C. JOBBING DETAILS

1.BE NO	2.BE DATE	3.PORT CODE	4.DESCN OF IMPORTED GOODS	5.QTY IMP	6.QTY USED
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D. SINGLE WINDOW DECLARATION

1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	ORC	STO	09			
1	1	ORC	DOO	171		7980	NOS
1	1	CHR	SQC				
1	1	ORC	EPT	NCPTI		0	INR
1	1	DTY	GCESS			7980	NOS
1	1	DTY	RDT	RODTEPN	Not Claimed		
1	2	ORC	STO	09			
1	2	ORC	DOO	171		5715	NOS
1	2	CHR	SQC				
1	2	ORC	EPT	NCPTI		0	INR
1	2	DTY	GCESS			5715	NOS
1	2	DTY	RDT	RODTEPN	Not Claimed		
1	3	ORC	STO	09			
1	3	ORC	DOO	171		150	NOS
1	3	CHR	SQC				
1	3	ORC	EPT	NCPTI		0	INR
1	3	DTY	GCESS			150	NOS
1	3	DTY	RDT	RODTEPN	Not Claimed		

E. SINGLE WINDOW DECLARATION - CONSTITUENTS

1.INVSN	2.ITMSNO	3.C SNO	4.NAME	5.CODE	6.PERCENTAGE	7.YIELD PCT	8.ING
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F. SINGLE WINDOW DECLARATION - CONTROL

1.INVSN	2.ITMSNO	3.CONTROL TYPE	4.LOCATION	5.ST DT	6.END DT	7.RES CD	8.RES TEXT
---------	----------	----------------	------------	---------	----------	----------	------------

G. SUPPORTING DOCUMENTS

1.INVSN	2.ITMSNO	3.DOC TYP CD	4.ICEGATE ID	5. IRN	6.PARTY CD	7.ISSUE PLA	8.ISS DT	9.EXP DT
1	0	934000	JITSHIPPING	2023080500039087		INDIA	07-JUL-23	07-JUL-23
1	0	271000	JITSHIPPING	2023080500039086		INDIA	07-JUL-23	07-JUL-23
1	0	380000	JITSHIPPING	2023080500039088		INDIA	07-JUL-23	07-JUL-23

H. INVOICE DETAILS

1.SNO	2.INVOICE NO	3.INVOICE AMOUNT	4.CURRENCY
1	OLS/16/23-24	88521	USD

I. CONTAINER DETAILS

1.SNO	2.CONTAINER	3.SEAL	4.DATE
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Glossary

INVS N - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC - Unit Quantity Code FOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement

E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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INDIAN CUSTOMS EDI SYSTEMCENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
GOVERNMENT OF INDIA

Port Code	SB No	SB Date
INNSA1	3003926	06-AUG-23
IEC/Br	BQXPK2834G	0
GSTIN/TYPE	07BQXPK2834G1ZG GSN	
CB CODE	AFLPP4301FCH003	
TYPE	INV	ITEM
Nos	1	3
PKG	65	G.WT KGS
		3900



* SB22090820231709

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

PART - IV - EXPORT SCHEME DETAILS**J.AR4 DETAILS**

1.INVSN	2.ITMSN	3.AR4 NUMBER	4.AR4 DATE	5.COMMISSIONERATE	6.DIVISION	7.RANGE
---------	---------	--------------	------------	-------------------	------------	---------

K. THIRD PARTY DETAILS

1.INVSN	2.ITMSN	3.IEC	4. EXPORTER NAME	5. ADDRESS	6.GSTN ID AND TYPE
---------	---------	-------	------------------	------------	--------------------

L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS

1.INVSN	2.ITMSN	3.TYPE	4.MANUFACT CD	5.SOURCE STATE	6.TRANS CY	7.ADDRESS
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M. RODTEP DETAILS

1.INVSN	2.ITMSN	3. QUANTITY	4. UQC	5. NO. OF UNITS	6. VALUE
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N. REEXPORT DETAILS

1.INVS	2.ITMSN	3.BE SITE ID	4.BE NUMBER	5.BE DATE	6.BE INV SNO	7.BE ITEM S	8. BE QTY	9. BE UQC
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OTHER ADDITIONAL INFORMATION

Glossary

INVSN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import
Authorization, EXP - Export, IMP - Import, UQC - Unit Quantity Code FOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement
E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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INDIAN CUSTOMS EDI SYSTEM
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
GOVERNMENT OF INDIA

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

Port Code		SB No	SB Date	
INNSA1		3003926	06-AUG-23	
IEC/Br		BOXPKE2834G	0	
GSTIN/TYPE		07BQXPK2834G1ZG GSN		
CB CODE		AFLPP4301FCH003		
TYPE		INV	ITEM	CONT
Nos		1	3	0
PKG		65	G.WT KGS	3900



* 5822060820231709

PART - V - DECLARATIONS**A. DECLARATION STATEMENT****B. AUTHORIZED SIGNATORY**

DATE

PLACE

AUTHORIZED SIGNATORY

CHA NAME :AFLPP4301FCH003

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PANCHANAMA DATED 12.08.2023 DRAWN AT JWR Logistics Pvt. Ltd.
CFS. -reg

Pancha No.1		Pancha No.2	
Name	Sandeep Ramchandra Jadhav	Name	Shri Nilesh Yashwant Patil
Year of Birth	1985	Year of Birth	1994
Address-	Shiv Darshan CHS, C-30/4, Sector 48, Seawoods West, Navi Mumbai, Nerul Node-3, Maharashtra-400706	Address-	At- Vargaon, Post-Kadave, Shahuwadi, Kolhapur, Maharashtra-415101
Type of ID card	Aadhar Card.	Type of ID card	Aadhar Card.
Number of ID Card	4713 1652 2818	Number of ID Card	5669 7176 5824
Mobile No.	8433677365	Mobile No.	8291003697
Occupation	Private job	Occupation	Private Job.

We the above mentioned Panchas were called upon by a person who introduced himself as Shri. Ashok Kumar Nayak, an Intelligence Officer, SIIB(X), JNCH on 02.08.2023 at 1030 hrs at JWR Logistics Pvt. Ltd. CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Panvel, Maharashtra-410206 to witness the examination of goods under shipping bill No. 3003926 and 3003954 both dated 06.08.2023 pertaining to exporter M/s OSCAR Logistics Services (IEC: BQXPK2834G). The goods were examined for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here, we were introduced to Shri. Sanjay Babaji Sawant, G-card holder of M/s. Jit Shipping Services (License No. AFLPP4301FCH003) having Kardex No. 6578/2023, Authorized Representative of exporter and Custom Broker. Then the officer explained to us that the exporter M/s OSCAR Logistics Services (IEC: BQXPK2834G) having address at WZ-13, D/3, 1st Floor, Asalatpur Road, Janakpuri, New Delhi-110058 had filed Shipping Bill No. 3003926 and 3003954 both dated 06.08.2023 through Customs Broker M/s. Jit Shipping Services (License No. AFLPP4301FCH003) for export of their consignment.

We the panchas alongwith Custom Broker representative who represented the exporter and the aforesaid officer visited JWR Logistics Pvt. Ltd. CFS, Shed No. I where the goods were found to be carted at location C-22.

We were shown the Hold letter No. 134/2023-24/SIIB(X), JNCH dtd. 11.08.2023 signed by Assistant Commissioner of Customs, SIIB(X), JNCH regarding hold of 02 Shipping Bills having No. 3003926 and 3003954 both dated 06.08.2023 of M/s OSCAR Logistics Services (IEC: BQXPK2834G) filed through their authorized Customs Broker M/s. Jit Shipping Services (License No. AFLPP4301FCH003). Further we were shown the above mentioned Shipping Bills and respective Export Invoice, Packing List and check list of the goods attempted to be exported. The details of the said shipping bills were tabulated as below:

Table-I

Sr.No.	SB No./date	Invoice No.	Description of goods	No. of Packages
1.	3003926 dtd. 06.08.2023	OLS/16/23-24	RMG	65
2.	3003954 dtd. 06.08.2023	OLS/17/23-24	RMG	58

The Customs Officer in presence of us and in presence of representative of Custom Broker took up the Shipping Bills No. 3003926 and 3003954 both dated 06.08.2023 and its respective invoices and packing lists and started 100% open and examination of the packages. During the open and examination the following observation are made:

1. The goods were found to be carted inside the CFS at the above said location in polypropylene bags.
2. The total number of packages were count and it was found that there was a total of 123 packages i.e. 65 packages for Shipping Bill No. 3003926 dtd. 06.08.2023 and 58 packages for Shipping Bill No. 3003954 dtd. 06.08.2023.
3. The markings of the package numbers on the polypropylene bags.
4. There after each of these packages were opened one after another with the help of labourers of the CFS. The custom officer started examining the goods in presence of us the panchas and in the presence of the Customs Broker.
5. The goods and their Quantity in the bags were matched with the mentioned packaging details in the invoice and packing list and were found to be as per the declaration made in the invoices and packing list of the respective shipping bills.
6. Representative Customs Samples were randomly drawn from the bags in duplicate. Further, the said samples were sealed with customs wax seal in our presence and in the presence of the representative custom broker and

10523093/2025/DC/AC-IV-O/o-Commr-Cus-Nhava Sheva-II
Further investigation by the said custom
officer. We have put our dated signature on the sealed samples as a token
of having seen the samples in the presence of the authorized custom broker
and the said custom officer.
7. After completion of examination all these goods were again stuffed in the
same cartons and re-packed in the polypropylene bags.

**During 100% examination, the subject goods were found as declared
in Shipping Bill No. 3003926 and 3003954 both dated 06.08.2023, their
respective invoice and packing list w.r.t. declared description and
quantity.**

All these packages kept at the same place i.e. at location Shed No. I, C-
22 of JWR Logistics Pvt. Ltd. CFS, 15-23, National Highway 4B, Panvel-JNPT
Highway, Village- Padeghar, Panvel, Maharashtra-410206 in presence of us
and in presence of the authorized representative of CB and the same were
handed over to Manager, JWR Logistics Pvt. Ltd. CFS for safe custody.

We put our dated signature on Shipping Bills, Export Invoices, Packing
Lists of the goods, 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. 12.08.2023 at 1400 Hrs. Panchanama was carried out in our
presence and in the presence of the authorized representative of Custom
Broker. 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/concerned goods.

Drawn by me, on the 12th day of August, 2023.

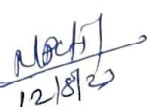

12/08/2023
I.O./SIIB(X), JNCH


12/8/23
CB/Representative

Pancha-I


12/8/23

Pancha-II


12/8/23



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-111/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

[Handwritten signature]
05.09.23

Sub: Testing of sample pertaining to Shipping Bill No. 3003926 dtd. 06.08.2023 by M/s. Oscar Logistic Services (IE Code: BQXPK2834G) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. **3003926 dtd. 06.08.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3003926 dtd. 06.08.2023	Woolen Kids Suit(MMF)	01

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

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

Thanking you.

Yours sincerely,

[Handwritten signature]
(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above

Lab. No. 724 S22B (X)

4/09/23

f.no. - 54/Misc. - III / 2023-24 S11B(X) JNCH
 SB No - 3003926 Dt 06.08.23

Rept:- The sample as received is in the form of readymade textile article (Kid's Suit consisting of hoody top and Pant).

Net wt (TOP & BOTTOM) = 147.8 gm.

Hoody Top:- It is made of dyed printed knitted pile fabric, stitched with inner lining non-woven fabric and Zipper. Fabrics are made entirely of Polyester.

Net wt = 92.2 gm

Wt of dyed printed knitted pile fabric = 56.0 gm

Wt. of Non-woven fabric = 31.4 gm

Wt of Zipper = Balance

Pant:- It is made of dyed printed knitted pile fabric, stitched with inner lining non-woven fabric and elastomeric strip. Fabrics are made entirely of Polyester.

Net wt = 55.6 gm

Wt of dyed printed knitted pile fabric = 34.7 gm

Wt of non-woven fabric = 18.9 gm

Wt of elastomeric strip = Balance.

Scaled summary returned.

J.P.B.
06/10/23

J. P. Bahinipati
Assistant Chemical Examiner
JNCH Laboratory

T. C. Tanwar
6/10/23

Dr. T. C. TANWAR
Chemical Examiner Gr.-I
JNCH Laboratory 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-111/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

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

[Signature]
05.09.23

Sub: Testing of sample pertaining to Shipping Bill No. 3003954 dtd. 06.08.2023 by M/s. Oscar Logistic Services (IE Code: BQXPK2834G) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 3003954 dtd. 06.08.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3003954 dtd. 06.08.2023	Denim Boys Jeans (MMF)	01

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

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

Thanking you.

Yours sincerely,

[Signature]
(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above

Lab. No - 722 SIB(X)
 4/09/23

S.B. No: 3003954, 06/08/2023.

Report: The sample received is in the form of a readymade textile article (described as Denim boys Jeans MMF). It is made of yarn dyed embroidery woven fabric having elastic and lace on waist position. It is composed of spun yarns of cotton on one side and polyester filament yarns together with elastomeric yarns on other side.

Total weight of the sample = 237.5 gm

Weight of yarn dyed embroidery woven fabric = 231.6 gm

Weight of elastic = 3.5 gm

Weight of lace = Balance

% Composition: -

% of cotton = 76.43

% of polyester = 21.69

% of Elastomeric yarns = Balance

GSM of yarn ~~woven~~ dyed woven fabric = 355.54

Sealed remnant sample returned.

Rambabu

20/09/2023

RAMBABU KANAKAPUDI
 Chemical Assistant

Ravi

20.09.2023

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-111/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

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

[Handwritten signature]
 05.09.23

**Sub: Testing of sample pertaining to Shipping Bill No. 3003926 dtd. 06.08.2023 by
 M/s. Oscar Logistic Services (IE Code: BQXPK2834G) – reg.**

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. **3003926 dtd. 06.08.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3003926 dtd. 06.08.2023	Ladies Dupatta (MMF)	01

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

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

Thanking you.

Yours sincerely,

[Handwritten signature]

(Jay Manoj Shah)

Asstt. Commissioner of Customs
 SIIB(X), JNCH

Encl: as above

Lab. No. 723 SILB (7)
4/09/23

SB No: 3003926 Dt. 06.08.23

Report: sample as received is in the form of readymade textile article, Ladies Dupatta (as described). (217x105 (cm)). It is made of dyed (green) knitted fabric. The knitted base fabric is wholly composed of polyester filament yarn, having decorative sequences at regular intervals and decorative sequences and stones stitched and pasted on the border. Decorative material is made of polyester.

Total wt. of sample as received = 399.2 gm

Wt of decorative polymeric materials = 278.32 gm

Wt. of base fabric = balance

SRR

27/09/2023

SWAN

27/09/23

(C.E-D)
प्रफुल दलाल / Praful Dalal
रसायन परीक्षक ग्रेड-II / Chemical Examiner Gr. II
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
न्हावा शेवा / Nhava Sheva

Market Enquiry Report of M/s. Oscar Logistic Services (IEC: BQXPK2834G) conducted on 26.09.2023.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Sanjay Sawant, authorized representative of exporter, conducted market survey of goods covered under Shipping Bills No. 3003926 & 3003954 dtd 06.08.2023 presented for export by **M/s. Oscar Logistic Services (IEC: BQXPK2834G)**. 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 26.09.2023 in wholesale market near Dadar West, Mumbai.

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

S/B No.	Item Description	Shop 1 M/s. Shesha, G-46, Manish Market, Senapati Bapat Marg, Dadar (W), Mumbai-28	Shop 2 M/s. Shubham Garments, Shop No. 43, 1 st Floor, Janata Market, Dadar (W), Mumbai-28	Shop 3 M/s Shreeji Fashion, G-84, Dadar Manish Market, Senapati Bapat marg, Dadar(W)-Mumbai-28	Average wholesale price (PMV)	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
3003926 dtd 06.08.2023	MMF/Woolen Kids Suit Set	320	335	312	322.33	23,38,395/-
	MMF/Woolen Ladies Sweater	455	460	455	456.67	23,72,609/-
	MMF Ladies Dupatta	165	155	158	159.33	21,728/-
3003954 dtd 06.08.2023	MMF/Woolen Kids Suit Set	320	335	312	322.33	42,54,843/-
	Denim Boys Jeans	325	340	310	325.00	3,54,551/-
	MMF Fabric	100	44 105	95	100	2,92,395/-

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.

(Shri Sanjay Sawant)
Authorized representative of exporter

(Ashok Kumar Nayak)
IO/SIIB(X)

	OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X), Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra - 400 707. Tel No: 27244983: Fax: 27241828, 27241825. Email Id - siibx.jnch@gov.in	
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F. No. SG/MISC-111/2023-24/SIIB(X) JNCH

Date: .10.2023

To,

The Additional Commissioner of Customs
CEAC, JNCH
Nhava Sheva.

Sir,



Sub: NOC for Provisional release of the goods for Export covered under Shipping Bills No. 3003926 & 3003954 both dtd 06.08.2023 of exporter M/s. Oscar Logistic Services (IEC: BQXPK2834G)- reg.

Please refer to the subject mentioned above.

The Exporter M/s. Oscar Logistic Services (IEC: BQXPK2834G) has filed 02 shipping bills No. 3003926 & 3003954 both dtd 06.08.2023 for export of RMG. Based on the NCTC inputs, the same was hold by this unit vide hold letter dated 11.08.2023.

Red Flags by NCTC are as follows:

1. Newly registered exporter, which is a Proprietorship firm.
2. Spurt of exports to risky countries with suspicious local supply chain.
3. Export of sensitive commodities viz. RMGs to high-risk consignees and sensitive destination situated in AFGHANISTAN.
4. As multiple SBs have been filed on same day in a spurt manner to risky consignee, there is high probability of mis-declaration, misclassification and over-valuation for higher undue export benefits and ITC refunds.
5. The supply chain of the exporter is improper and appears to be manipulated and are mere paper-based book transactions.
6. There is no any inward supply to two of the L1 suppliers viz. M/s VIDANTSHREEENTERPRISES PRIVATE LIMITED, M/s VINTAGE OVERSEAS. Vehicle movement obtained from E-way bill portal appears to be dubious.
7. Abnormal distance between the port of export and the registered premises. Delhi registered entity exporting goods from Nhava Sheva Sea Port, Mumbai.

Thereafter, the subject goods under 02 shipping bills was 100% examined by SIIB(X) under Panchanama dated 12.08.2023. After market enquiry, FOB value is re-determined as given below:-

S/B No.	Item Description	Declared FOB	Declared Drawback	Re-determined FOB	Re-determined Drawback
3003926 dtd 06.08.2023	MMF/Woolen Kids Suit Set	32,17,772/-	1,19,058/-	23,38,395/-	86,521/-
	MMF/Woolen Ladies Sweater	39,57,149/-	1,46,415/-	23,72,609/-	87,787/-
	MMF Ladies Dupatta	36,046/-	973/-	21,728/-	587/-
3003954 dtd 06.08.2023	MMF/Woolen Kids Suit Set	58,52,807/-	2,16,554/-	42,54,843/-	1,57,429/-
	Denim Boys Jeans	5,81,421/-	16,861/-	3,54,551/-	10,282/-
	MMF Fabric	3,27,365/-	6,875/-	2,92,395/-	6,140/-

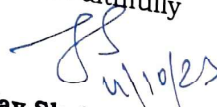
The above shipping bills were filed under LUT and the exporter has claimed RoSCTL benefits.

As further investigation is still pending with regard to DYCC test report, GST verification etc. Meanwhile, the exporter vide letter dated 26.09.2023 has requested for provisional release of the goods for Export purpose.

This office has no objection for provisional release of the goods for Export covered under shipping bills No 3003926 & 3003954 both dtd 06.08.2023.

This issues with approval of The Commissioner of Customs(In-situ), SIIB(X), JNCH.

Yours Faithfully



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

Encl:- Copy of shipping bills & packing list.

	OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X), Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra – 400 707. Tel No: 27244983: Fax: 27241828, 27241825. Email Id – slibx.jnch@gov.in	
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F. No. SG/Misc-110/2023-24 SIIB(X) JNCH

Date: .09.2023

To

The Dy. / Asstt. Commissioner of CGST,
 Delhi West Commissionerate,
 Janakpuri Division,
 C Block, Community Centre,
 Janakpuri, New Delhi-110058

Sir/Madam,

Sub: Verification of the genuineness of M/s. OSCAR Logistic Services (GSTN 07BQXPK2834G1ZG) - reg.

This unit is investigating a case against the exporter M/s. OSCAR Logistic Services (GSTN 07BQXPK2834G1ZG), wherein apparently Govt. revenue implications are there. The goods appeared to be overvalued to avail undue export incentives.

2. In this regard, it is requested to verify the following queries:-

- (i) Verify the genuineness of the exporter M/s. OSCAR Logistic Services (GSTN 07BQXPK2834G1ZG).
- (ii) Whether the exporter M/s. OSCAR Logistic Services (GSTN 07BQXPK2834G1ZG) has filed the GST returns regularly or otherwise.
- (iii) Verify the genuineness of Input Tax Credit (ITC) availed by M/s. OSCAR Logistic Services (GSTN 07BQXPK2834G1ZG).

The outcome of the verification may please be communicated to this office at the earliest.

o/c

Em- 201229395IN
 dt 04.9.23

Yours faithfully,



(Jay Manoj Shah)

Asstt. Commissioner of Customs
 SIIB(X), JNCH, 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: 27244983; Fax: 27241828, 27241825

Email Id - siibx.jnch@gov.in



F. No: SG/ Misc-111/2023-24/SIIB(X) JNCH

Date: 18-12-2024

REMINDER-I

To,
The Dy./ Asstt. Commissioner of CGST,
Delhi West Commissionerate,
Janakpuri Division,
C block, Community Centre,
Janakpuri, New Delhi-110058
Sir,

EMO 979343301N

Sub- Verification of genuineness of the exporter M/s. Oscar Logistic Services
(GSTIN No - 07BQXPK2834G1ZG) - reg.

Reference is invited to letter dated 04.09.2023 on the above mentioned subject. It is to inform that this office is investigating a case of exporter M/s. Oscar Logistic Services (GSTIN No - 07BQXPK2834G1ZG) wherein, apparently, government revenue implications are there.

Therefore, it is once again requested to get the following verified and report at the earliest:

- Whether the exporter M/s. Oscar Logistic Services (GSTIN No - 07BQXPK2834G1ZG) is existent at the declared premises. Physical verification of the premises may please be done.
- Verify the genuineness of the exporter M/s. Oscar Logistic Services (GSTIN No - 07BQXPK2834G1ZG)
- Whether they have filed GST returns regularly and properly,
- The genuineness of Input Tax Credit/ IGST Refund availed by them along with any information helpful towards this investigation.
- It is also requested to comment on whether the GSTIN(s) is/are genuine business entity (ies) or fraudulent/ bogus/ paper-based firms.

The outcome of verification may please be communicated to this office at the earliest.

Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST act.

This issues with the approval of Commissioner of Customs, NS-II, JNCH.

Yours faithfully,

SD/-

(Madhuranjan Singh)

Goods and Services Tax

Government of India, States and Union Territories

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Search Taxpayer

• indicates mandatory fields

GSTIN/UID of the Taxpayer*

or GSTIN/UID of the Taxpayer

SEARCH

Search Result based on GSTIN/UID : **07BQXPK2834G1ZG**

Legal Name of Business

naresh kumar

Trade Name

OSCAR LOGISTIC SERVICES

Effective Date of registration

17/10/2022

Constitution of Business

Proprietorship

GSTIN / UID Status

Cancelled suo-moto

(Effective from 07/10/2024)

Taxpayer Type

Regular

Administrative Office

(JURISDICTION - CENTER)

State - CBIC

Zone - DELHI

Commissionerate - DELHI WEST

Division - JANAK PURI

Range - RANGE - 134

Other Office

(JURISDICTION - STATE)

State - Delhi

Zone - Zone 4

Ward - Ward 60

49

File No- SG/INV-132/2023-24/SIIB(X)JNCH

CBIC-DIN-20241178NT0000712437

SUMMONS

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

To,

The Proprietor, M/s Oscar
Logistics ServicesAsalatpur Road, 1st Floor, WZ-13,
D/3, Asalatpur Road Janakpuri,
West Delhi, Delhi- 110058EM 082303972 IN
25-11-2024

WHEREAS, I, **Shilesh Satbir Yadav** am making inquiry in connection with investigation wrt shipping bill nos. 3003926 and 3003954 both dated 06.08.2023

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. Previous All the shipping bills cleared at Nhava Sheva Port
2. Tax invoices, Purchase orders & GST Returns, e-way bills
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 **2024-11-29 at 11:30:AM** at the office of

B-403, SIIB (X), JNCH, Nhava Sheva, Taluka -Uran, Dist- Raigarh, Maharashtra- 400707

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-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 **22** day of **November, 2024** at **JNCH, NHAVA SHEVA**

Name : **Shilesh Satbir Yadav**

Signature



SUMMONS

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

To,

The Director, M/s Oscar Logistics
Services

1ST FLOOR, WZ-13, D/3, Asalatpur
Road, Asalatpur Road, Janakpuri, New
Delhi, South West Delhi, Delhi, 110058

FM 08232025311

17/12/24

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

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. Invoices of the Local Procurement

2. copies of GST return

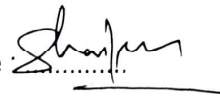
3. Any other documents related to this investigation

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 **2024-12-24** at **11:30:AM** at the office of
B-403, 4th Floor, SIIB(X) Jnch Nhava Sheva

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

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

Name : **Shilesh Satbir Yadav**

Signature: 

Designation :

Superintendent / Appraiser / Senior Intelligence Officer



Seal of Office.

File No- SG/INV-132/2023-24/SIIB(X)JNCH

CBIC-DIN-20241178NT0000712437

SUMMONS

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

To,

The Proprietor, M/s Oscar
Logistics Services

Asalatpur Road, 1st Floor, WZ-13,
D/3, Asalatpur Road Janakpuri,
West Delhi, Delhi- 110058

WHEREAS, I, **Shilesh Satbir Yadav** am making inquiry in connection with
investigation wrt shipping bill nos. 3003926 and 3003954 both dated
06.08.2023

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. Previous All the shipping bills cleared at Nhava Sheva Port
2. Tax invoices, Purchase orders & GST Returns, e-way bills
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 **2024-11-29** at **11:30:AM** at the
office of
**B-403, SIIB (X), JNCH, Nhava Sheva, Taluka -Uran, Dist- Raigarh,
Maharashtra- 400707**

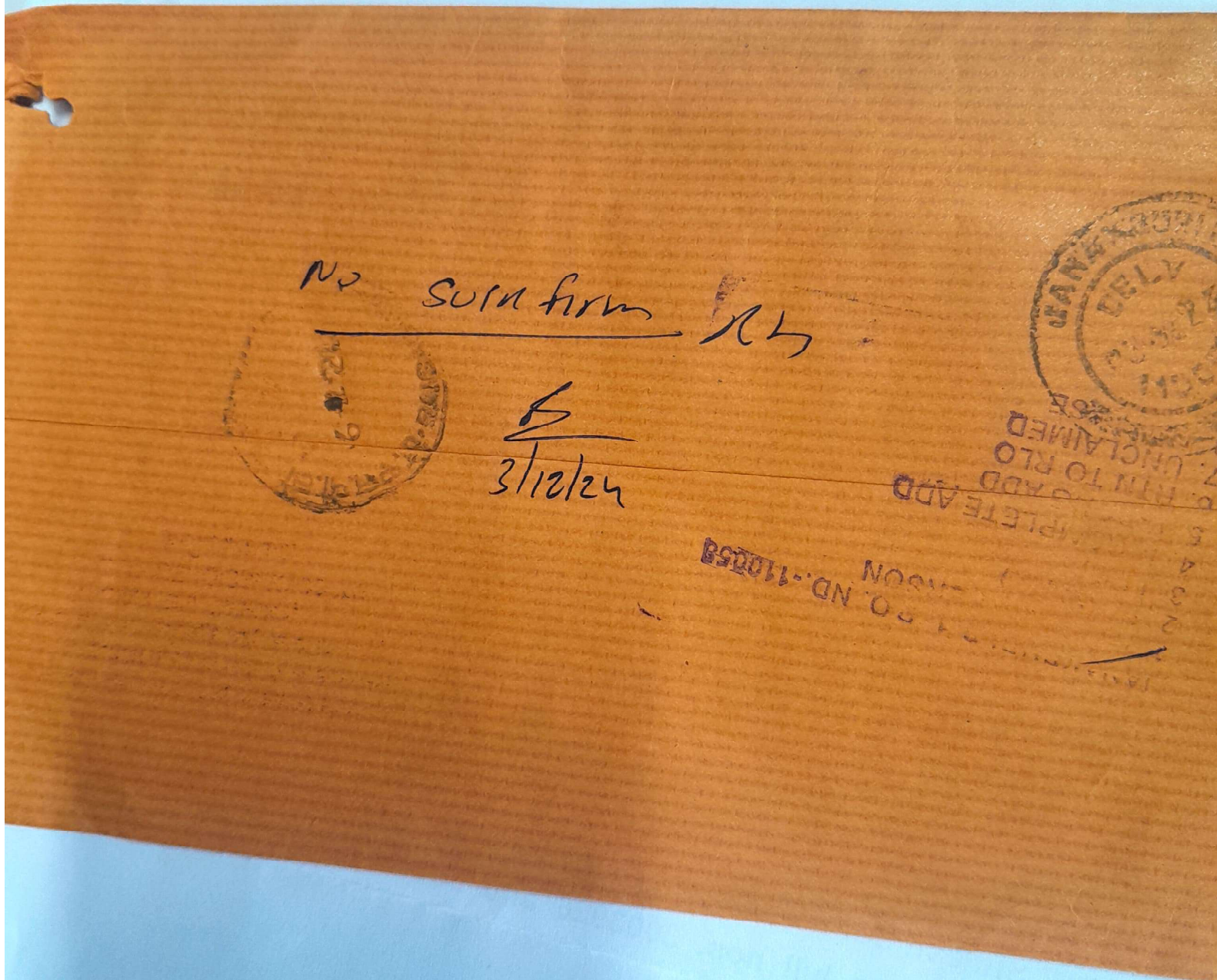
Inquiry as aforesaid is deemed to be a judicial proceeding within the
meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45
of 2023) and non-compliance of this summon is an offence punishable under
section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **22** day of **November, 2024**
at **JNCH, NHAVA SHEVA**

Name : **Shilesh Satbir Yadav**

Signature



Statement of Shri Sanjay Babaji Sawant, authorised representative and G card holder of M/s. Jit Shipping Services, recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. B-403, 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400 707 on 17.02.2025.

In receipt of Summons having DIN- 20250278NT000000BB90 dated 11.02.2025 issued by Shri Anup Singh Meena, Appraiser of Customs (P), Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. B 403, 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707, I present myself for giving statement under section 108 of the Customs Act, 1962; that giving false evidence under the said provisions of section 108 of the Customs Act, 1962; that giving false evidence under the said section of the said act is an offence under Section 208, 210 and 267 of the Bharatiya Nyaya Sanhita of 2023 and is punishable under Section 229 of the Bharatiya Nyaya Sanhita of 2023, that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962 & Sections of the Bharatiya Nyaya Sanhita, 2023 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is Sanjay Babaji Sawant, 60 years and DOB- 19.08.1964. I am residing at 504, Shiv Heights Building, Plot No. 181, Near Raghunath Vihar, Sector-13, Kharghar, Maharashtra-410210. I have personal Mobile No. 7977609911, Aadhaar Card bearing No. 608375104563 & Pan Card bearing No. CHGPS9105R and I am submitting the copies of the same as proof of my identity. I have completed my 11th from Mumbai University. I can read, understand and write in Hindi, Marathi and English. I am married and I am staying along with my wife and son, daughter in law and 02 granddaughter at the address mentioned above. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer/Cell-E as per my say.

Q.1. Give brief introduction of your Customs Broker firm M/s. Jit Shipping (Licence No. AFPLPP4301F) and What sort of work do you do in the firm?

Ans. My name is Sanjay Babaji Sawant, G-Card holder of CB firm M/s. Jit Shipping (Licence No. AFPLPP4301F). Our Customs Broker Firm M/s. Jit Shipping (Licence No. AFPLPP4301F) was established around 04 years ago. Our firm is engaged in the business of import and export clearance since 2021 at Nhava Sheva. I have been holding G-Card since 2023 and associated with M/s. Jit Shipping and doing all examination and customs clearing related work in both import and export.

Q.2. Can you explain what is the procedure to be followed by your CB during filing a Shipping Bill?

Ans. First, we seek KYC documents from exporter and verify whether their AD Code, IFS Code etc. are registered in EDI Section of particular Customs port. If exporter is first time exporter then we do First Time Export registration formality at CEAC, JNCH. Thereafter, we guide our exporters verbally to send us all necessary documents as per exporting commodity on our e-mail id and also ask whether they want to claim export benefits or not. After that we create checklist based on the documents submitted by the exporter. Thereafter we sent the checklist to exporter for approval, after getting approval from exporter, we file Shipping Bill on behalf of exporter on ICEGATE.

Q. 3. Now I show you Shipping Bills No. 3003926 & 3003954 both dated 06.08.2023, are these shipping bills filed by you on behalf of M/s Oscar Logistics Services (IEC- BQXPK2834G), if yes then what are the goods being exported under the said Shipping Bill?

Ans. Yes, the Shipping Bills No. 3003926 & 3003954 both dated 06.08.2023 have been filed by us on behalf of M/s Oscar Logistics Services (IEC- BQXPK2834G), and the goods being exported under the said Shipping Bills were 'RMG'.

Q.4. Now I show you GSTIN of exporter which is registered in Delhi, whereas port of export is in Mumbai, can you explain the reason for exporting goods from this abnormal long distance?

Ans. Mostly FCL shipments are done from ICD, TKD and for export of LCL cargo waiting time was very long, as our exporter is exporting LCL cargo, therefore, shipping bills were filed from Nhava Sheva port.

Q.5. Can you tell me since how long is your company working with exporter M/s Oscar Logistics Services (IEC- BQXPK2834G) and how did you come in contact with the Exporter?

Ans. We have filed total 03 shipping bills on behalf of exporter M/s. Oscar Logistics Services (IEC- BQXPK2834G), the first shipping bill is 2993307 dated 05.08.2023 and in respect of other 02 shipping bills no. 3003926 & 3003954 both dated 06.08.2023 investigation is going on in your office for which I am deposing the statement. The exporter came to Mumbai in the July-2023 for the exporter of goods and visited in our office for the export of RMG. After that I visited to office of exporter situated at Office no. 03, 1st floor, WZ-13D/3, Asalat Pur, Opp. Gurudwara, Janakpuri Delhi- 110058 where the exporter showed the sample of goods which they wanted to export. After seeing the we agreed to work with the said exporter.

Q.6. Have you taken the KYC details of M/s Oscar Logistics Services (IEC- BQXPK2834G), before filing their Shipping Bills? What measures were taken by you for the verification of KYC of the exporter?

Ans. Yes Sir, all the KYC details like IEC registration copy, GSTIN registration copy, pan card copy, aadhar card copy, for account detail Bank cheque copy and for the address proof we took Electricity bill of the Company M/s Oscar Logistics Services (IEC- BQXPK2834G) and the copies of the same are submitted hereby for your ready reference. I had visited to Principal place of business i.e. Asalatpur Road, 1st floor, WZ-13, D/3, Asalatpur Road, Janakpuri, New Delhi, South West Delhi, Delhi- 110058 in first week of August-2023 for verification of the address and found genuine.

Q.7. Have you physically verified the address of M/s Oscar Logistics Services (IEC- BQXPK2834G)? Please submit the relevant documents.

Ans. Yes Sir, we did physically verify address at the time of KYC before filing Shipping Bills. I am submitting the copies of the same for your reference.

Q.8. The GSTIN status of exporter M/s Oscar Logistics Services (GSTIN- 07BQXPK2834G1ZG) on GSTIN portal is Cancelled suo-moto (Effective from 07/10/2024). What's your say in this regard?

Ans. We are not aware of this. Before filling the shipping bills on behalf of the said exporter we had conducted the KYC verification and during KYC verification the GSTIN was verified and it was active after that we had not verified GSTIN of the said exporter as I had already stated that we had filed only 03 shipping bills dated 05.08.2023 & 06.08.2023.

Q.9. Now I show you the Market Survey report dated 26.09.2023 & Can you explain the reason for such variation in values as declared in Shipping Bill from found in Market Survey?

Ans. Sir, we had filed shipping bill on behalf of the said exporter on the basis of tax invoices provided to us by exporter M/s Oscar Logistics Services (IEC- BQXPK2834G) and we did not take any measures to verify the value of the goods declared in the invoices.

Q.10. Now I show you Summons dated 14.11.2024, 22.11.2024 & 16.12.2024 issued to your exporter M/s Oscar Logistics Services (IEC- BQXPK2834G) on their registered address but all the summons returned to this office with remark of "No Such firm", what's your say in this regard?

Ans. We are not aware about the Summons issued to the exporter, we had visited the office of said exporter situated at WZ-13D/3, Asalat Pur, Opp. Gurudwara, Janakpuri Delhi- 110058 during the KYC verification, after that we had filed total 03 shipping bills dated 05.08.2023 & 06.08.2023 on behalf of exporter M/s. Oscar Logistics Services (IEC- BQXPK2834G). After that we are not in contact with the said exporter.

Q.11. The regulation 10 (d) of the CBLR, 2018 mandates that the Custom Broker has to always advise his client to comply with the provisions of the Act, other allied Acts and the rules and

regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs. Have you diligently performed your duties under CBLR, 2018?

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

Q. 12. The regulation 10(n) of the CBLR, 2018 mandates that the Custom Broker should verify the correctness of the Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. How does your firm ensure compliance?

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

Q.13. Do you have anything more to say/add in this case, apart from your submission above?

Ans. We would like to say that we are a genuine Custom Broker. We have been filing shipment for our clients regularly. We would like to assert that in future, I would co-operate with the customs authorities in the ongoing investigation.

The above statement of mine running into 03 pages (serially mentioned 1 to 3) and it has been recorded correctly as per my true, correct and voluntary say and recorded as per my say without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB(X), JNCH, Nhava Sheva, District - Raigad, Maharashtra - 400707 as per my say. I certify it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I have nothing more to add. Statement of mine is correctly recorded as per my say; I, therefore affix my dated signature on each page of the statement in token of having been recorded correctly as stated by me.

Sanjay Babaji Sawant
17/02/25

(Sanjay Babaji Sawant)

G-Card holder in CB M/s. Jit Shipping Services

Typed by me

Ambuj Kumar Maurya
17/02/25

(Ambuj Kumar Maurya)

IO /SIIB(X)

JNCH, NHAVA SHEVA

Recorded by me

Anup Singh Meena
17/02/25

(Anup Singh Meena)

SIO /SIIB(X)

JNCH, NHAVA SHEVA