

 सत्यमेव जयते	भारतसरकार/ Government of India विवम ंालय /Ministry of Finance आयुN सीमाशु क एन.एस.-II काया'लय Office of Commissioner of Customs NS-II जवाहरलालनेहVक5टमहाउस, हावाशेवा, िजला- रायगढ़, महारा#\$ - 400 707 Jawaharlal Nehru Custom House, NhavaSheva, Dist- Raigad, Maharashtra – 400 707	
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F.No. CUS/ASS/MISC/651/2025-CEAC

Date: 11 /11/2025

SG/INV-200/23-24/SIIB(X)

SCN NO. 1354/2025-26/ADC/CEAC/NS-II/CAC/JNCH .

DIN- 202511T8NT0000520464

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

BRIEF FACTS

1. M/s. Feminine Style Impex (IEC-ESUPP0959R) having its office at 2029, 2nd Flr, Rajmahal Mall, Dindoli - Kharvasa Road, Dindoli, Surat, Gujarat, 394210 had filed 1 Shipping bill for export of following items destined to UAE:

TABLE-I

Shipping Bill No. & Date	Item description	Declared FOB Value (in Rs)	Drawbck rate claimed	Drawbck amount claimed	Rodtep rate claimed	Rodtep amount claimed	IGST
6458150 dated 01.01.2024	Leather Gents Belt with/without Buckle	3489130	4	139565	1.2	41870	LUT
	Nylon Belt with/without buckle	496200	1.5	7443	1.2	5954	LUT
Total:		3985330/-		147008/-		47824/-	LUT

2. On the basis of specific intelligence regarding export of suspicious consignment of M/s. Feminine Style Impex (IEC-ESUPP0959R) covered under Shipping bill No. 6458150 dated 01.01.2024 (hereinafter collectively referred to as "Shipping Bill") **(RUD-I)** filed by Customs Broker M/s Shriwin shipping & Logistics(11/2418) (hereinafter referred as Customs Broker) at JWR CFS. The goods covered in the shipping bills No. 6458150 dated 01.01.2024 having declared items as "Leather Gents Belt with/without Buckle" and "Nylon Belt with/without buckle" were put on hold vide Hold No. 240/2022-23/SIIB(X) dated 09.01.2024 for examination of the same as the supply chain of the exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other export incentives. Hence detailed investigation is initiated.

Consequently, the subject goods pertaining to Shipping bill No. 6458150 dated 01.01.2024 were subject to 100% examination vide Panchanama dated 09.01.2024{

RUD-II) in the presence of two independent Panchas, representatives of Customs broker. During the examination, the subject goods were found as declared in the said Shipping Bills, their corresponding invoices and Packing lists w.r.t. declared quantity and description. Representative Sealed Samples (RSS) of the goods from the Shipping bill were drawn randomly for the purpose of testing. Thereafter, an alert to withhold the export incentives of the exporter was inserted in the ICES 1.5 system.

3. Further, a letter dated 12.01.2024 was forwarded to DYCC, JNCH for testing of RSS in order to determine exact characteristics, nature and composition of the subject goods. As per the DYCC reports **(RUD-III)** the subject goods were found as declared correctly in terms of composition and description in the above-mentioned shipping bills.

Table-II

Item Sr. No.	Shipping bill No. & Date	Description	Test results
1.	6458150 dated 01.01.2024	Leather Gents Belt With/Without Buckle	The sample as received is in the form of article (Belt with Buckle). Total weight of the sample=164.0gm Weight of leather=121.66 gm Weight of Buckle= Balance Strip is composed of leather filled with metallic buckle on one end.
2.	6458150 dated 01.01.2024	Nylon Belt with/without Buckle	The sample as received is in the form of readymade article (Belt having Buckle). Total weight=121gm Belt: It is made of yarn dyed (grey and black) filament yarns made of polypropylene & polyester respectively. Wt. of belt=64.1gm % of polypropylene=83.93 % of polyester=balance Buckle: It is made of metallic (magnetic) and polymeric material (ABS type) Wt. of buckle = 56.8gm % of metallic part=91.02 % of polymeric part=balance

3.1 As per the DYCC report, the 2nd item of the goods were found to be misclassified in terms of description in the above-mentioned Shipping Bill. The exporter has declared the 2nd item of the goods under CTH 42034090, whereas based on the test report received the goods under subject Shipping Bill are rightly to be classified under CTH 392690.

To ascertain prevailing market value of the goods, the market enquiry of the goods found covered under the subject shipping bill was required to be conducted, therefore this office had requested to the exporter to represent them during the said market enquiry. Hence the market enquiry was conducted on 15.01.2024 **(RUD-IV)** along with authorised representative of the exporter. As per the market enquiry the value of the goods has been re-determined and accordingly the export incentives have been re-determined. On the basis of Panchanama dated 09.01.2024 and Market Enquiry report dated 15.01.2024, it is observed that the subject goods have been mis-declared in terms of valuation. The re-determined FOB value of the goods and corresponding export incentives under the Shipping Bills would be as below:

Table-III

Table-III								
Sl. No	Shipping Bill No. & Date	Description of goods	Declared			Re-determined		
			FOB (INR)	Drawback (INR)	RODTEP (INR)	FOB	Drawback	RODTEP
1	6458150 dated 01.01.2024	Leather Belts with/without Buckle	3489130/-	139565/-	41870/-	2514097/-	100564/-	30169/-
		Nylon Belt with/without Buckle	496200/-	7443/-	5954/-	327165/-	4907/-	3926/-
Total			3985330/-	147008/-	47824/-	2841262/-	105471/-	34095/-

- 1.1 Further, based on the test report received from the DYCC, JNCH, it is seen that the exporter has attempted to claim higher incentives in the following Shipping Bills by mis-classifying the goods:

Table-IV

Sr. No.	Shipping Bill No./ date	Item description	Declared RITC	Re-classified RITC	FOB (as per market enquiry)	Claimed Drawback	Re-determined Drawback	Claimed RODTEP	Re-determined RODTEP
1.	6458150 dated 01.01.2024	Leather Belts with/without Buckle	42033000	42033000	2514097	42033000 @4% 100564	42033000 @4% 100564	42033000 @1.2% 30169	42033000 @1.2% 30169
2.		Nylon Belt with/without Buckle	42034090	392690	327165	42034090 @ 1.5% 4907	392690 @ 1.5% 4907	42034090 @1.2% 3926	392690 @ 1% 3271
Total					2841262	105471	105471	34095	33440

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

Table-V

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential RODTEP (in Rs.)	Total excess export benefits (in Rs.)
2841262/-	41537/-	14384/-	55921/-

As can be seen from the table above, based on the report received by the DYCC, JNCH and market enquiry conducted on 15.01.2024, it appears that the goods declared by the exporter in the Shipping Bill Nos. 6458150 dated 01.01.2024 have been mis-declared in terms of their value and classification. The value of the goods has been re-determined based on the market survey report dated 15.01.2024 and DYCC report. The export incentive such as drawback & RODTEP are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the table above. Hence the declared value i.e. Rs. 39,85,330/- appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007. In the instant case, the exporter is merchant exporter and hence, transaction value of the impugned goods under export could not be determined under Rule 4 & 5 of the Customs Valuation Rules,

2007. Hence the value of all the items could be ascertained from the wholesale market.

2. Re-determination of Valuation

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

2.2 As the export goods were not standard goods, the export data in Export Commodity Data Base (ECDB) could not be used for comparing price of the goods of like kind and quality as required under Rule 4 of CVR, 2007. Further, the subject goods were not identified specifically with any brand, mark, style and other specifications, the goods of like kind and quality exported cannot be identified to compare their transaction value with the declared value of the subject goods. Hence, value of the subject goods cannot be determined under the said Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

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

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

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

As per the provisions of Rule 6 *ibid*, the assessable value of the goods is proposed to be re-determined under Rule 6 *ibid*, i.e. as per the residual method. Accordingly, Market survey was conducted by the officers of SIIB (Export) on 15.01.2024. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as market value of the same. The details of the determination of the value are summarized in the Market Survey Report dated 07.02.2024.

3. In the meantime, on Exporter's request vide letter dated 15.01.2024, the goods were allowed to release provisionally for export on execution of bond for 100% VALUE OF GOODS and on production of Bank Guarantee/Cash Security of Rs. 75,000, submitted at the time of provisional release **(RUD-V)**.

4. Further, letters dated 12.01.2024, 09.12.2024 and 03.01.2025 were sent to the jurisdictional DC/CGST Commissionerate for requesting to verify genuineness of the Exporter M/s Feminine Style Impex (IEC: ESUPP0959R) to which the Asstt. Commissioner, SGST, Division 07 Range 16 Ghatak-62, Udhana & Udhana Gam: Udhna GIDC, Limbayat, Dindoli, Navagam, Bhedwad- 394210 and their sole suppliers viz. M/s Bent Clothing and M/s Delight Collection. No reply was received. On perusal of GSTIN No. 24ESUPP0959R1ZI of M/s Feminine Style Impex and GSTIN No. 27JFSPK2132H1Z5 of M/s Bent Clothing, it was found that

the GST status of the said exporter and supplier is ACTIVE. Further, GSTIN No. 27BTC PG4995C1ZN in respect of M/s Delightful Collection was found cancelled suo-moto from 18.09.2022.

5. Further, in order to record the statement of M/s Feminine Style Impex, under section 108 of Customs Act, 1962 03 Summons have been issued vide DIN-20241178NT000002020B dated 06.11.2024, DIN-20241278NT0000000C88 dated 23.12.2024 and 20241278NT000000BCBA dated 31.12.2024 **(RUD-VI)** in the name of M/s Feminine Style Impex to appear before the office of SIIB(X), 4th floor, B-403, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. However, all the summons sent via speed post have not been delivered to the exporter with postal remark that the 'Item returned No such person in the address'. However, the exporter did not turn up for deposing their statement.

6. Further, on receipt of spot summons, statement of Shri. Sanat Gopal Dey, authorised representative and G-Card holder of M/s. Shri Shriwin Shipping & Logistics(11/2418) was recorded on 10.02.2025 **(RUD-VII)** wherein he inter-alia stated that they are Customs Clearing & Forwarding Company.; that the Shipping Bills No. 6458150 dated 01.01.2024 have been filed by them on behalf of M/s Feminine Style Impex and the goods being exported under the said Shipping Bills are Leather Gents Belt with/without buckle and Nylon Belt with/without buckle; that they guide their exporters verbally to send us all necessary documents as per exporting commodity on their mail I'd and also ask whether they want to claim export benefits or not. After that they create checklist based on the documents submitted by the exporter. Thereafter they send the checklist to exporter for approval, after getting approval from exporter, they file Shipping Bill on behalf of exporter on ICEGATE; that they came in contact with the exporter through Forwarder M/s Total transport System Limited; that this was the second export of the firm; that they did not physically verified the address at the time of filing the Shipping Bill; that they are not in contact with the exporter since long, therefore they are not aware about Summons returning from the registered address of the exporter. The exporter informed them that the subject goods covered under Shipping Bills No.6458150 all dated 01.01.2024 were procured locally from M/s Delightful Collection and tax invoices are being submitted while showing GST cancellation status of the said firm from the GSTIN portal no satisfactory answer was given, thus they filed Shipping bills based on the KYC documents of the exporter.

7. Past Exports:

On perusal of the ICES 1.5 system, it is seen that the exporter has exported goods vide 01 Shipping Bill prior to the current live shipments which are under investigation. The details of such Shipping Bills is as under:

Table-VI

Sr. No.	Shipping Bill No. & Date	Item description	Declared FOB Value (in Rs)	Drawback Claimed (in Rs)	RODTEP claimed (in Rs)	IGST
1.	6098553 dated 16.12.2023	Leather Gents Belts with/without buckle	3755166.48/-	150207/-	45062/-	LUT
	Total:		37,55,166.48/-	1,50,207/-	45,062/-	

The 1.5 system shows that foreign remittance has been received as

mandated under FEMA regulations, by the exporter in the past shipment.

8. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

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

Section 50: Entry of goods for exportation. –

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

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

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

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

- (a) the accuracy and completeness of the information given therein;
- (b) the authenticity and validity of any document supporting it; and
- (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

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

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

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

Section 114(iii): Any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation

under section 113, or abets the doing or omission of such an act, shall be liable, in the case of any other goods, to a penalty not exceeding the value of the goods as declared by the Exporter or the value as determined under this Act, whichever is the greater;

Section 114AA. Penalty for use of false and incorrect material.—

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

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

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

Foreign Trade (Development and Regulation) Act, 1992

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

Foreign Trade (Regulation) Rules, 1993

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

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

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

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

(B) RULE 4. Determination of export value by comparison. -

- (1) "the value of the export goods shall be based on the transaction value of goods of like kind and quality exported at or about the same time to other

buyers in the same destination country of importation or in its absence another destination country of importation adjusted in accordance with the provisions of sub-rule (2).

(2) In determining the value of export goods under sub-rule (1), the proper officer shall make such adjustments as appear to him reasonable, taking into consideration the relevant factors, including –

- (i) Difference in the dates of exportation,
- (ii) Difference in commercial levels and quantity levels,
- (iii) Difference in composition, quality and design between the goods to be assessed and the goods with which they are being compared,
- (iv) Difference in domestic freight and insurance charges depending on the place of exportation”.

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

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

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

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

(F) **RULE 8. Rejection of declared value.** –

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

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

Customs Brokers Licensing Regulations, 2018:

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

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

9.1 M/s. Feminine Style Impex (IEC-ESUPP0959R) having its registered office address At 2nd Floor, 2029, Rajmahal Mall, Dindoli Kharvasa Road,

Dindoli, Surat, Gujarat, 394210 had filed Shipping Bill No. 6458150 dated 01.01.2024 filed by Customs Broker M/s Shriwin shipping & Logistics(11/2418). The re-determined FOB value of the said goods covered under the above mentioned Shipping Bill comes to Rs. 2841262/- as against the declared FOB value of Rs. 3985330/-. By inflating the FOB value, the exporter was attempting to claim Drawback of Rs. 147008/- and RODTEP of Rs. 47824/- whereas they were eligible for Drawback of Rs. 105471/- and RODTEP of Rs. 33440/- respectively. (as tabulated in Table-IV above).

9.2 As can be seen from the Table-IV above, based on the market enquiry conducted on 15.01.2024 and the DYCC reports received, it appears that the goods declared by the exporter in the Shipping Bills No. 6458150 all dated 01.01.2024 have been mis-declared in terms of their value and mis-classified in terms of their composition. During the market enquiry it was found that the value of the goods 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 are therefore re-determined with respect to the re-determined FOB as mentioned in the table-IV 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.

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

9.4 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. 39,85,330/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 28,41,262/- only and hence higher Drawback & RODTEP 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.

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

9.6 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.

9.7 As the export goods were not standard goods, the export data in Export Commodity Data Base (ECDB) could not be used for comparing price of the goods of like kind and quality as required under Rule 4 of CVR, 2007. Further,

the goods of like kind and quality exported cannot be identified to compare their transaction value with the declared value of the subject goods. Hence, value of the subject goods could not be determined under the said Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

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

9.9 The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (Export) Rules, 2007. This rule stipulates that subject to the provisions of Rule 3, where the value of the export goods cannot be determined under the provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods have been re-determined as Rs.28,41,262/- as per the market enquiry conducted of the subject goods.

9.10 It is cogent and clear that the exporter M/s. Feminine Style Impex (IEC-ESUPP0959R) had mis-declared the impugned goods in terms of their value & classification and attempted to defraud the Government by claiming undue higher amount of Drawback 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.

10. With respect to the Exporter M/s. Feminine Style Impex (IEC-ESUPP0959R), this office sent a letters dated 12.01.2024, 09.12.2024 and 03.01.2025 were also sent to jurisdictional DC/CGST, Commissionerate to verify genuineness of the exporter M/s. Feminine Style Impex (IEC- ESUPP0959R) and their sole suppliers. viz. M/s Bent Clothing and M/s Delight Collection. No reply was received. On perusal of GSTIN No. 24ESUPP0959R1ZI of M/s Feminine Style Impex and GSTIN No. 27JFSPK2132H1Z5 of M/s Bent Clothing, it was found that the GST status of the said exporter and supplier is ACTIVE. Further, GSTIN No. 27BTC PG4995C1ZN in respect of M/s Delightful Collection was found cancelled **suo-moto from 18.09.2022**. Also, 03 Summons dated 06.11.2024, 23.12.2024 and 31.12.2024 in the name of M/s Feminine Style Impex u/s Section 108 of the Customs Act, 1962. However, all the summons sent via speed post have not been delivered to the exporter with postal remark that the 'Item returned No such person in the address'. However, the exporter did not turn up for deposing their statement. Hence, the exporter appears to be non-genuine. Also, the Exporter M/s. Feminine Style Impex (IEC-ESUPP0959R) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value and classification of the impugned goods in case of live Shipping Bill. From the above facts, it is clear that the Exporter is a fly by night operator and was established only to Export inferior goods to claim higher export incentives. Therefore, it appears that the Exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such

invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them.

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

10.2 Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. since the FOB value of the said goods which were provisionally exported have been re-determined and also export incentives are re-determined, the IGST payable/the refund or ITC available to the exporter also gets re-determined. Further, the GSTIN no of the supplier is found cancelled suo-moto from 18.09.2022. The ITC/IGST claimed is in question since there is no supply chain existing. Hence, the Exporter M/s. Feminine Style Impex (IEC-ESUPP0959R) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

11. The Custom Broker M/s. Shriwin Shipping & Logistics. (License No. 11/2418) failed to ascertain the veracity and genuineness of the Exporter firm M M/s. Feminine Style Impex (IEC-ESUPP0959R). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, though the CB stated that, they have taken copies of the IEC and GST registration from the Exporter and started filing Shipping Bills on their behalf. The CB has not presented any evidence of verifying the genuineness of the exporter during the investigation. The CB in his statement stated that exporters were verbally guided to submit the necessary documents via email and indicate whether they intended to claim export benefits. Based on the documents, a checklist was created, sent to the exporter for approval, and then the Shipping Bill was filed on ICEGATE after the exporter's confirmation. But no proof in this regard is submitted by the CB. Though, the CB stated that they conducted verification of address of the Exporter, no evidence has been produced in support of their claim. The CB has to verify the antecedents of the Exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. The CB in their voluntary statement has submitted that they had verified the address of the Exporter, but had furnished only photographs of the place. No evidence has been put forth by the CB to corroborate their claim of actually verifying the principal place of business of the Exporter. The role of the CB in this fraudulent export of a non-existing and non-genuine firm is not ruled out. Had the CB confirmed the veracity and genuineness of the Exporter through their own independent and reliable sources, he could have easily known that the Exporter and their supply chain are dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and has rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

12. Further, for the past shipping bills in respect of M/s. Feminine Style Impex (IEC-ESUPP0959R) was retrieved from the ICEs 1.5 System wherein one shipping bill have been found wherein foreign remittance has been received as per FEMA regulation.

13. Now, **M/s. Feminine Style Impex (IEC-ESUPP0959R)** having its registered office at 2nd Floor, 2029, Rajmahal Mall, Dindoli Kharvasa Road, Dindoli, Dindoli, Surat, Gujarat, 394210 are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- (i) The goods covered under the said Shipping Bill Nos. 6458150 dated 01.01.2024 as mentioned above in Table-I having total declared FOB value of Rs. 3985330/-, should not be confiscated under Section 113(i), 113(ia) and Section 113(ja) of the customs Act, 1962.
- (ii) The declared FOB value of Rs. 39,85,330/- covered under the Shipping Bill no. 6458150 all dated 01.01.2024 should not be rejected and should not be re-determined to Rs. 28,41,262/- under rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- (iii) The claimed Drawback of Rs. 1,47,008/- and Rodtep of Rs. 47,824/- covered under the shipping Bills mentioned in Table-III should not be rejected on account of mis-declaration of value & classification and same should not be re-determined as Drawback of Rs. 1,05,471/- and Rodtep of Rs. 33,440/- respectively.
- (iv) Penalty should not be imposed upon the exporter M/s. Feminine Style Impex (IEC-ESUPP0959R) under Section 114(iii) and 114AA of the Customs Act, 1962 for the omissions and commissions discussed above..
- (v) Penalty should not be imposed upon the exporter M/s. Feminine Style Impex (IEC-ESUPP0959R) under Section 114AC of the Customs Act, 1962 for the omissions and commissions discussed above..
- (vi) The bond for Rs 100% OF VALUE OF GOODS submitted at the time of provisional release of the subject goods should not be enforced and Bank Guarantee/Cash security of Rs. 75,000 submitted at the time of provisional release of the goods for export, should not be appropriated against export incentives, applicable interest, redemption fine and penalty etc. arising out of this order

18.1 Further, **M/s Shriwin Shipping & Logistics (License No. 11/2418)** having its registered office at Room no. 106, Maladhari Compound, Sahar Road, Swami Nityanand Marg, Opp. ICICI Bank, Andheri(E), Mumbai-400069 are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why Penalty should not be imposed upon them under Section 114(iii) and 114AA of the Customs Act, 1962.

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.

14. 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

15. 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.

16. 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.

17. 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.

18. 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. Feminine Style Impex (IEC-ESUPP0959R)
2nd Floor, 2029, Rajmahal Mall,
Dindoli Kharvasa Road, Dindoli, Dindoli,
Surat, Gujarat, 394210.
2. M/s Shriwin Shipping & Logistics (License No. 11/2418),
Room No. 106, Maladhari Compound, Sahar Road,
Swami Nityanand Marg, Opp ICICI Bank,
Andheri (E), Mumbai 400069

Copy to:

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

+

Annexure – A

Sr. No.	List of Relied Upon Documents
RUD-I	Copy of Shipping bill No. 6458150 dated 01.01.2024
RUD-II	Panchanama dated 09.01.2024
RUD-III	DYCC Test Reports
RUD-IV	Copy of market enquiry dated on 15.01.2024
RUD-V	Copy of provisional release NOC
RUD-VI	Copy of Summons Dated 06.11.2024, 23.12.2024 and 31.12.2024 issued in respect of exporter M/s Feminine Style Impex, under section 108 of Customs Act, 1962
RUD-VI	Copy of statement of Shri. Sanat Gopal Dey, authorised representative and G-Card holder of M/s. Shri Shriwin Shipping &Logistics(11/2418) was recorded on 10.02.2025

Shed C (41-6)

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

CUSTOMS COPY
LED No : 39/443

LED Date: 02/01/2024
Indian Customs EDI System (ICES)

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

SB No : 6458150 / 01/01/2024 BRC Realisation Date : 31/10/2024
CHA : ACD57892RCH006 SHRIWIN SHIPPING & LOGISTICS
Print Date : 02/01/2024 15:16
Port of BL : AEJEA
Country of BL : AE
Port Of Ldg-Code : INNSA1 State of Origin : Gujarat

EXPORTER DETAILS	CONSIGNEE
ESUPP0959R() BIN No. : ESUPP0959RFT001	
FEMININE STYLE IMPEX	NIRMAAN GENERAL TRADING CO L,L,C
Branch # 0 2029, 2ND FLR, RAJMAHAL MALL,	PLOT NO 297-0 BUSINESS CENTER BAYA
DINDOLI - KHARVASA ROAD, DINDOLI	N DUBAI INVESTMENT PARK FIRST DUBAI
SURAT	UAE TEL NO 971524479941 EMAIL ID
- 394210	siyaagtrdg@gmail.com
	UNITED ARAB EMIRATES

Port of Loading : JNCH, NHAVA SHEVA, T Total Pkgs. : 27
Port of Discharge: Jebel Ali Loose pkts : 0
Gross Wt(KGS) : 1620.000 Net Wt(KGS) : 1539.000
Country of Dest : UNITED ARAB EMIRATES No. of Ctrs. : 0
Rotation No. : 40580 Rotation Date : 03/01/2013
Nature of Cargo : C
Marks and Nos.: AS PER INVOICE, "WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/ROOTE/REBATE OF :
ATE & CENTRAL TAXES & LEVIES SCHEME"
FOREX BANK ACC:07430200002508

RBI Waiver No/Date:
FOB VALUE (INR) : 3985329.54 F DBK+STR(INR):E147000.00 F
Tot DBK(INR) E147000.00 F STR(INR):E0.00
ROOTE Value(INR):47824.00 ROCTL Amt(INR):0.00
AD. Code : 0202595 DBK Bank a/c No : 07430200002508
I.F.S. Code : BARB00SUFIBA ST / Excise Regn. :
GSTN ID : 24ESUPP0959R1Z1 GSTN Type : GSN
IGST Tax Value(INR) : 0.00 IGST Amt Paid(INR) : 0.00

INVOICE DETAILS Invoice 1/1
Inv.val : 3985329.54 INR 48190.20 USD FOB Val : 3985329.54 INR
Inv.no. : FSI/02/23-24 Inv Dt : 16/12/2023
Nat of Con : EF0BFCurr(inv):USD Exp Contract :
Exchange rate:1.00 (USD) = 82.700 (INR)

	Rate	Currency	Amount
Insurance	0.00	USD	0.00
Freight:		USD	0.00
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:180			

Third Par:
TP Add:
Add(Cont):
SD:
Tax Value : 0.00 INR IGST Amt. Paid:0.00
ROOTE Value : 47824.00 INR ROCTL AMT : 0.00
Buyer Name & Address
1, BLUE UNICORN TRADING FZCO, UAE
2, AL HAQQ GENERAL TRADING LLC U.A,
E 3, KOTHARI GENERAL TRADING LLC, U
AE 4, PYRITE GARMENTS TRADING CO., L

Certified that (27) Packages
been stuffed in (LX 40) Contain
No. ONEU 0028853) Contain
with Customer Bottle Deal No. 4310970
Under General supervision on
CFS/JWR (JNCH)

Supdt of Customs (Prev)

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

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

Exporter ESUPP0959R()	Consignee
FEMININE STYLE IMPEX	NIRMAAN GENERAL TRADING CO L,L,C

Invoice No & Date FSI/02/23-24 16/12/2023 Exch. Rate 1.00 USD = 82.700 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			
1	42033000	INDIAN LEATHER GOODS	LEATHER GENTS BELT							
WITH/WITHOUT BUCKLE(SUPPLIER DETAILS D			ELIGHTFUL COLLECTION INV NO 125/23-24 D							
	7212.000PCS	5.850000per1	PCS	42190.280000	3480120.71	19				
Drawback			532.17	532.17	Yes					
24			AE	GNX100						
#				0.00	0.00					
2	42034000	NYLON BELT	WITH/WITHOUT BUCKLE (SUPPLIER							
DETAILS DELIGHTFUL COLLECTION INV NO			125/23-24 DT30.12.2023 GSTIN27BTCPG499							
	3000.000PCS	2.000000per1	PCS	6000.000000	496190.83	19				
Drawback			181.94	181.94	Yes					
24			AE	GNX100						
#				0.00	0.00					
			Add Freight	(USD)	:	0.0				
			Add Insurance	(USD)	:	0.0				

(Page 2 of 6)

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Doneel
CB 9/1/24

Indian Customs EDI System (ICES)

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

SB No : 6458150 / 01/01/2024 BRC Realisation Date : 31/10/2024
CHA : ACDPS7892RCH006 SHRIWIN SHIPPING & LOGISTICS
Print Date : 02/01/2024 15:16
Port of BL : AEJEA -
Country of BL : AE -
Port Of Ldg-Code : INNSA1 State of Origin :Gujarat

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			
Q Cen Levy Adv Rate	Cen Levy Sp No	Cen Levy Amt	ROSCAL Val		
+ 1 1	0	139565.19			
#	4203078	4.00	4.00	7212.000	leather
* 36.70	36.70				
Q 0.00	0.00	0.00		0.00	
+ 1 2	0	7443.00			
#	4203998	1.50	1.50	3000.000	leather → other
* 0.00	0.00				
Q 0.00	0.00	0.00		0.00	

TOTAL DRAWBACK (INR) : 147008.00

E RDT/STP DETAILS F

Inv Item	RITC	ADV_RT	SP_RT	QTY	QTY_UNIT	Amount
1 1	42033000	1.20	0.00	1254.00	KGS	41870.00
1 2	42034090	1.20	0.00	285.00	KGS	5954.00

E SINGLE WINDOW INFO TYPE DETAILS F

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

1 1 6 DTY

RDT
RDT/STP
Claimed
1254.000000
KGS

1 1 5 ORC
STO
24

0.000000

1 1 4 DTY
GCESS

0.000000
INR

1 1 3 ORC
EPT
NCPTI

0.000000

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Indian Customs EDI System (ICES)

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

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

SB No : 6458150 / 01/01/2024 BRC Realisation Date : 31/10/2024
CHA : ACDFS7B92RCH006 SHRIWIN SHIPPING & LOGISTICS
Print Date : 02/01/2024 15:16
Port of BL : AEJEA
Country of BL : AE
Port Of Ldg-Code : INNSA1 State of Origin :Gujarat

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

1	1	2	CHR
SQC			

1254.000000			
KGS			
1	1	1	ORC
000			
459			

0.000000			
1	2	6	DTY
RDT			
RODTEPY			
Claimed			
285.000000			

KGS			
1	2	5	ORC
STO			
24			

0.000000			
1	2	4	DTY
GCESS			

0.000000			
INR			
1	2	3	ORC
EPT			
MCPTI			

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(Page 4 of 6)

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Dated
9/1/24

Indian Customs EDI System (ICES)

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

SB No : 6458150 / 01/01/2024 BRC Realisation Date : 31/10/2024
CHA : ACDPS7892RCH006 SHRIWIN SHIPPING & LOGISTICS
Print Date : 02/01/2024 15:16
Port of BL : AEJEA
Country of BL : AE
Port Of Ldg-Code : INNSA1 State of Origin : Gujarat

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

1 2 2 CHR
SQC

285.000000

KGS

1 2 1 ORC

000

459

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
* 0 0 0 I202401020003574 838A21
#

File Type Doc Ben Part Code 02/01/2024
@

\$
* 1 1 4 2024010100057737 165000
NIRMAAN GENERAL TRADING CO L.L.C
PLOT NO 297-0 BUSINESS CENTER BAYAN
DUBAI INVESTMENT PARK FIRST DUBAI UAE
TEL NO 971524479941
~ 2024010100020111 MAHARASHTRA

File Type pdf Doc Ben Part Code
@ FEMININE STYLE IMPEX
2029 2 ND FLR RAJMAHAL MALL
DINDOLI,SURAT

\$ DINDOLI- KHARVASA ROAD 394210
* 1 1 2 2024010100057735 022C01

NIRMAAN GENERAL TRADING CO L.L.C
PLOT NO 297-0 BUSINESS CENTER BAYAN
DUBAI INVESTMENT PARK FIRST DUBAI UAE
TEL NO 971524479941
~ 2024010100020111 MAHARASHTRA

File Type pdf Doc Ben Part Code
@ FEMININE STYLE IMPEX

ICESBEBFIRSTCOPY

16/12/2023 17/02/2024

SSLINDIA2418

16/12/2023 17/02/2024

1792914

SDF Declaration
Appendix III with 4A declaration

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

Signature of Exporter/CHA with Date

Let Export : Rajendra Kumar Jaiswal Dated : 02/01/2024 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

(page 6 of 6)

P1

[Signature]
9/1/24

P2

[Signature]
9/1/24

CB

[Signature]
9/1/24

GUJARAT-394210 |
ONSIGNEE

INVOICE
Invoice No. & Date.
INVOICE NO-FSI/02/23-24
DT: 16.12.2023
Exporter ref.

**PANCHANAMA dated 09.01.2024 drawn at CFS - JWR Logistics Pvt. Ltd.,
Village- Padeghar, Panvel, Navi Mumbai - 410206**

Pancha No. 1

Name : Ganesh Kisan Kedar
Age : 34 Years
Address : Flat No. 102, Sai Ashish
Residency, Plot No. 101,
Sec 48, Dronagiri, Navin
Sheva, Raigarh 400702
Occupation : Pvt Job
ID Card : 448141527765
Mobile No. : 9768140655

Pancha No. 2

Name : Sushil Chandar Mokul
Age : 43 Years
Address : Room No. 5, Building
No 12, BMC Colony,
PL Lokhande Marg,
Near Chembur
Railway Station, Tilak
Nagar, Mumbai, MH
400089
Occupation : Pvt Job
ID Card : 845619071680
Mobile No. : 9224040509

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Paramveer Singh Nain, an Intelligence Officer, SIIB(X), JNCH on 09.01.2024 at 1630 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. Feminine Style Impex (ESUPP0959R) covered under 01 Shipping Bills No. 6458150 dtd 01.01.2024 , for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Maruti J Zanjid, G-card holder of M/s. Shriwin Shipping & Logistics (License No.11/2418) having Kardex No. 5177/2022. Then the officer explained to us that the exporter M/s. Feminine Style Impex (ESUPP0959R) having address at 2029, 2nd Floor, Rajmahal Mall, Dindoli- Kharvasa Rd, Surat has filed 01 Shipping Bills No. 6458150 dtd 01.01.2024 through their Customs Broker M/s Shriwin Shipping & Logistics (License No.11/2418) for export of their consignment.

We were shown copy of Hold letter No. 240/2022-23/SIIB(X) issued vide F.No. SG/Misc-101/2021-22/SIIB(X) JNCH dated 09.01.2024 signed by Dy. Commissioner of Customs, SIIB(X), JNCH regarding hold of the above mentioned Shipping Bills along with their respective export invoice & packing list.

Further, the above-mentioned officer requested us to witness the examination proceedings of the goods covered under 01 Shipping Bills No. 6458150 dtd 01.01.2024 to which we both voluntarily agreed.

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Witnessed
9/1/24

Thereafter, all of us proceeded to the area/location inside JWR CFS where the goods were found carted in Shed C at H-6. A total of 27 packages (27 packages of S/B No. 6458150 dtd 01.01.2024) were found placed at the said location. The packages were wrapped within white polypropylenc bags. The packages were opened by the laborers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

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

Sr. No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoDTEP (in Rs.)	IGST
1	6458150 dtd 01.01.2024	Leather Goods (Gents Leather belt with/without buckle, nylon belt with/without buckle)	39,85,330/-	1,47,008/-	47,824/-	LUT

During 100% examination, goods covered under Shipping Bills No. 6458150 dtd 01.01.2024 were found as declared in terms of quantity and declared description as per shipping bill and checklist.

Thereafter, samples of the leather goods were drawn randomly in duplicate from the S/B's No 6458150 dtd 01.01.2024 in our presence. Further, the said samples as drawn above were sealed in a green envelope 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 Maruti J Zanjid, G-card holder of M/s. Shriwin Shipping & Logistics (License No.11/2418) having Kardex No. 5177/2022.

All the goods pertaining to Shipping Bills No. 6458150 dtd 01.01.2024 were re-packed in the same packages and kept back inside Shed-C (H-6) 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. 6458150 dtd 01.01.2024, their respective Export Invoice and Packing List and other

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relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 03 pages ended in the same place and same date i.e. 09.01.2024 at 2000 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 09th day of January 2024.


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

In presence of:


Pancha-I


(Representative of CB)


Pancha-II



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



F.No. SG/MISC-299/2023-24/SIIB(X)JNCH

Date: .01.2024

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 6458150 dated 01.01.2024 of M/s. Feminine Style Impex (IEC: ESUPP0959R)- reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 6458150 dated 01.01.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	6458150 dated 01.01.2024	Leather Gents Belt With/without Buckle	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)

Dy. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

SB.

Lab No. 56 / SIB (X) dt. 19/01/24

S:B: No: 6458150, 01/01/2024

Report: The sample as received is in the form of article (Bell with Buckle).

Total weight of the sample = 164.09g

weight of leather = 121.66g

weight of Buckle = Balance

Strap is composed of leather fitted with metallic buckle on one end.

Sealed container sample returned.

Punima Mishra

24/01/2024

Chemical Assistant

CE-I

GA. 01.2024

डॉ. पुनिमा मिश्रा / Dr. Punima Mishra

राज्य परीक्षक / Chemical Examiner Grade-I

राज्य परीक्षक / Chemical Examiner Grade-I

राज्य परीक्षक / Chemical Examiner Grade-I



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



F.No. SG/MISC-299/2023-24/SIIB(X)JNCH

Date: .01.2024

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 6458150 dated 01.01.2024 of M/s. Feminine Style Impex (IEC: ESUPP0959R)– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **Shipping Bill No. 6458150 dated 01.01.2024** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	6458150 dated 01.01.2024	Nylon Belt with/without Buckle	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)

Dy. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab NO-57/SIIB (X) dt-19/01/24

Report: The sample as received is in the form of readymade article (Belt having buckle).

Total wt= 121 gm

Belt: It is made of yarn dyed (grey and black) filament yarns made of polypropylene & polye respectively.

Wt of belt = 64.1 gm

% of polypropylene= 83.93

% of polyester=balance

Buckle: It is made of metallic (magnetic) and polymeric material (ABS type).

Wt of buckle=56.8 gm

% of metallic part = 91.02

% of polymeric part= balance

Sealed remnant returned.

19.02.24

19.02.2024

Dr. J. K. Sharma
HOD II
C-11

Market Enquiry Report of M/s. Feminine Style Impex conducted on 15.01.2024.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri **Maruti Zinjad**, authorized representative of exporter, conducted a market survey of goods covered under Shipping Bills No.6458150 dtd 01.01.2024 presented for export by M/s. Feminine Style Impex. 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 15.01.2024 in wholesale market near Dharavi, Mumbai.

To ascertain the fair market value of the goods, we visited the different Wholesale Shops near Dharavi, Mumbai. The samples were opened in the presence of authorized representative of exporter Shri Maruti Zinjad. 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 sell identical goods i.e. of same brand but offered similar goods on the basis of quality, composition, size and design of the goods. The wholesale rates for the said samples as quoted verbally by shopkeepers for which both officers and Exporter's authorized representative agreed are as follows:

S/B No.	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price	PMV	Declared FOB	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
		Shop 2 Sant Rohidas Marg, Kamaraj Nagar, Sion, Dharavi 400017	Aadamji Peer Bhai Chawl, Sion Bandra Link Road, Dharavi Mum 17	Shop No. 5, Issa Suleman Chawl, Sion Bandra Link Road, Dharavi, Mum 400017				
6458150 dtd 01.01.2024	Leather Gents Belt with/without buckle	400	380	370	383	532	3489130	2514097
	Nylon Belt with/without buckle	120	125	115	120	182	496200	327165
							3985330	2841262

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.


(Maruti Zinjad)
Authorized representative of exporter


(Paramveer Singh Nain)
IO/SIIB(X)



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



F.No.SG/MISC-299/2023-24/SIIB(X)JNCH

Date: .01.2024

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. 6458150 dtd 01.01.2024 of exporter M/s. Feminine Style Impex (ESUPP0959R) - reg.

Please refer to the subject mentioned above.

The Exporter M/s. Feminine Style Impex (ESUPP0959R) has filed 01 shipping bills No. 6458150 dtd 01.01.2024 for export of leather goods. Based on the NCTC inputs, the same was hold by this unit vide hold letter dated 09.01.2024.

Red Flags by NCTC are as follows:

- * The exporter is a newly registered Proprietorship, whose IEC has been amended in October 2023.
- * The exporter is new and this is their second export consignment.
- * The supply chain of the exporter is manipulated, as discussed above.
- * The commodity being exported and the country of destination are risky as per NCTC analysis.
- * The goods appear to be overvalued.
- * As the exporter is new, the commodity being exported risky and the supply chain dubious, there is a high possibility of mis-declaration in terms of quality and quantity of goods, mis-classification, concealment and overvaluation to avail undue export benefits.
- * The documents uploaded appears dubious in view of the facts discussed above.
- * There is a possibility of mis-use of identity using fake documents.

Thereafter, the subject goods under 01 shipping bills was 100% examined by SIIB(X) under Panchanama dated 09.01.2024. Market enquiry of the goods was conducted on 15.01.2024. After market enquiry the goods for which the value declared was on the higher side, FOB value is re-determined as given below:-

S/B No.	Item Description	Declared FOB	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)	DBK RATE	Declared DBK	RE- Determined DBK	RODTEP	RODTEP	RODTEP
							RATE	DECLARED	RE- DETERMINED
6458150 dtd 01.01.2024	Leather Gents Belt with/without buckle	3489130	2514097	4	139565	100564	1.2	41870	30169
	Nylon Belt with/without buckle	496200	327165	1.5	7443	4907	1.2	5954	3926
		3985330	2841262		147008	105471		47824	34095
					EXCESS	41537		EXCESS	13729

The above shipping bills are filed under LUT, and the exporter has claimed RoDTEP benefits.

As further investigation is still pending with regard to DYCC test report, GST verification etc. Meanwhile, the exporter vide letter dated 15.01.2024 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 6458150 dtd 01.01.2024

This is issued with approval of Addl. Commissioner of Customs, SIIB(X), JNCH.

Yours Faithfully

JS
18/1/24

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

Encl:- Copy of shipping bills&packing list.



SUMMONS

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

To,

M/s Feminine Style Impex

2029, 2ND FLR, RAJMAHAL MALL, ,
DINDOLI - KHARVASA ROAD, DINDOLI ,
SURAT , SURAT , GUJARAT, 394210

WHEREAS, I, **Kumar Swetank** am making inquiry in connection with
investigation related to goods covered under Shipping bill no. 6458150 dated
01.01.2024

under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. to depose statement verbally and in writing
2. documents w.r.t Shipping Bill No. 6458150 dated 01.01.2024
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 2024-11-13 at 12:00:PM at the office of
B-403, JNCH, Nhava Sheva, Taluka - Uran, Dist-Raigad, Maharashtra-400707.

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of
section 229 and section 237 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 06 day of November, 2024 at
JNCH, Nhava Sheva.



Seal of Office

Name : Kumar Swetank

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

SUMMONS

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

To,

M/s Feminine Style Impex

**2029, 2nd Floor, Rajmahal Mall,
Dindoli- Kharvasa Road,
Dindoli, Surat, Gujarat-394210**

WHEREAS, I, **Kumar Swetank** am making inquiry in connection with ~~investigation related to goods covered under shipping Bill No. 6458150 dated 01.01.2024~~

under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

- 1. to depose statement verbally and in writing**
- 2. documents w.r.t. Shipping Bill No. 6458150 dated 01.01.2024**
- 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 **2024-12-30** at **12:30: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 **23** day of **December, 2024** at **JNCH, Nhava Sheva**



Name : **Kumar Swetank**

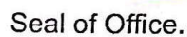
Signature : *[Handwritten Signature]*

23/12/2024

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

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



Statement of Shri. Sanat Gopal Dey, authorised representative of M/s. Shri Shriwin Shipping & Logistics, 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 10.02.2025.

In receipt of Spot Summons issued by Shri Kumar Swetank, Superintendent 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 on 10.02.2025. I have been explained the provisions of section 108 of the Customs Act, 1962; that giving false evidence under the said section of the said act is an offence under Section 174, 175 & 228 of the Indian Penal Code, 1860 and punishable under Section 193 of the Indian Penal Code, 1860; that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962 & Sections of the Indian Penal Code, 1860 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is Sanat Gopal Dey aged 65 years and DOB- 01-01-1961. I am residing at Sector 19 City Hill view housing society, Plot No. 13, Flat No. 301, Nerul- East. I have personal Mobile No. 9967202126, Aadhaar Card bearing No. 425673773660, PAN Card bearing No. ANCPD5002E and I am submitting the copies of the same as proof of my identity. I have completed my 12th Std from West Bengal in 1978. I can read, understand and write in Hindi, English, Bengali. I am married and I am staying along with my wife at the address mentioned above. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer/Cell-F as per my say.

Q. Give your brief introduction. What sort of work do you do?

Ans. I am working as G-Card holder with the firm M/s Shriwin Shipping & Logistics since the year 2024 at JNCH only. Our firm is engaged in the business of clearance and forwarding since very long time. Earlier I Worked with M/s NL Pramanik from 1986 to 1996 and after that I joined Linkers Shipping Agency from 2000 to 2021.

Q. Have you ever given statement before any agency?

Ans. No, I haven't given any statement before.

Q. Have the Shipping Bill No. 6458150 dated 01.01.2024 filed by M/s Shriwin on behalf of M/s Feminine Style Impex and what are the goods being exported under the said Shipping Bill?

Ans. Yes, the Shipping Bill No. 6458150 dated 01.01.2024 has been filed by us on behalf of M/s Feminine Style Impex and the goods being exported under the said Shipping Bill were Leather Gents Belt with/without buckle and Nylon Belt with/without buckle.

Sukanya
10/2/25

Q. Can you explain the procedure to be followed by you during filing a Shipping Bill?

Ans. We guide our exporters verbally to send us all necessary documents as per exporting commodity on our mail I'd 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. Do you know, how did your company come in contact with the Exporter?

Ans. We came in contact with the exporter through a Forwarder Total Transport System Limited.

Q. Have you taken the KYC details of M/s Feminine Style Impex before filing their Shipping Bills?

Ans. Yes Sir, KYC details of the Company M/s. Feminine Style Impex had been taken by us and a copy of the same is submitted for your ready reference.

Q. Since when are you handling the export clearance of M/s Feminine Style Impex?

Ans. This was second time export of M/s. Feminine Style Impex (IEC no. ESUPP0959R).

Q. The IEC of the exporter was amended in October 2023. Do you have any knowledge of the same?

Ans. Sir, we have done first export on 09.12.2023 and are not aware why the IEC was amended before.

Q. Now, I will show you the copies of Summons to exporter M/s Feminine Style Impex which have returned back with the remark 'No such person'. What is the reason for the same.

Ans. Sir, we are not in touch with the exporter. We have tried contacting them multiple times, but we are not able to get through.

Q. Regulation 10(n) of the CBLR, 2018 mandates that the CB shall 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 resources. Have you verified the address of M/s Feminine Style Impex in the instant case?

Ans. We admit that as per the regulation 10(n) of the CBLR, 2018, we did not physically verify the declared address of the exporter at the time of filing Shipping Bill.

Q. Do you know where the goods under the Shipping Bill No. 6458150 dated 01.01.2024 procured from?

Ans. Sir, I have submitted the tax invoice along with the KYC documents. The goods have been procured from M/s Delightful Collection. The Tax invoice had been procured from the exporter at the time of filling their Shipping Bill.

Q. Now it show you the GST registration status obtained from the GST portal of the supplier M/s Delightful Collection (GSTIN- 27BTC PG4995C1ZN), which is 'Cancelled

Surya
10/2/25

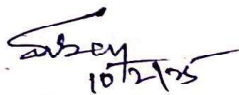
suo-moto'. Why it should not be presumed that the supply chain of the exporter is dubious?

Ans. From the GST status of the supplier, it appears that the supply chain of the exporter is dubious.

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

Ans. We work diligently in case of all the import and export shipment filed by us. I would like to assert that in future, we would co-operate with the customs authorities in the ongoing investigation. I have nothing more to say.

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 - Raigarh, 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.


10/2/25

(Sanat Gopal Dey)

Authorised representative,
M/s Shriwin Shipping & Logistics..

Typed by me


10/2/25
(Nishank)

IO / SIIB(X)

JNCH, NHAVA SHEVA

Before me


10/2/25
(Kumar Swetank)

SIO / SIIB(X)

JNCH, NHAVA SHEVA