सत्यमेव जयते	भारत सरकार/ Government of India वित्तमंत्रालय /Ministry of Finance आयुक्त सीमाशुल्क एन.एस.-II कार्यालय Office of Commissioner of Customs NS-II जवाहरलाल नेहरू कस्टम हाउस, न्हावा शेवा, जिला- रायगढ़, महाराष्ट्र- 400 707 Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra – 400 707.	

F.No. CUS/ASS/MISC/1022/2024-CEAC **Date of SCN: 11 .11.2025**
F.No: CUS/SIIB/INT/196/2024-SIIB(E) **Date of Issue: 14.11.2025**

SCN NO.: 1317/2025-26/ADC/CEAC/NS-II/CAC/JNCH
DIN NO.: 20251178NT0000222F4B

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

....

M/s New India Overseas (IEC No. ENWPA6523D) having its registered office address at Plot No. 65, H. No. 106, G/F, Gali No. 1, Moonga Nagar, Karawal Nagar, New Delhi-110094 (hereinafter referred to as the "exporter") had filed shipping bill no. 8437746 dated 19.03.2024 through their Customs Broker M/s Jit Shipping Services (Licence No. AFLPP301FCH003) for export of RMG (Ladies Long Scraves Dupatta made up of MMF) under Export Promotion Scheme Code 60 (Drawback & RoSCTL). The details of the same are tabulated as under: -

TABLE-I

Sr. No.	SB No. & Date	Description of Goods	Declared FOB (in Rs.)	Claimed DBK (in Rs.)	ROSCTL Claimed (in Rs.)	IGST (in Rs.)
1	8437746 dated 19.03.2024	RMG (Ladies Long Scraves Dupatta made up of MMF)	59,51,232/-	1,54,732/-	2,82,684/-	2,97,561/-

2. On the basis of specific intelligence, regarding export of suspicious consignment of **M/s New India Overseas (IEC No. ENWPA6523D)** covered under Shipping bill No. 8437746 dated 19.03.2024 (hereinafter referred to as "Shipping Bill") **(RUD-I)** filed by Customs Broker M/s Jit Shipping Services (Licence No. AFLPP301FCH003) at JWR CFS. The subject goods were kept on hold vide Hold No. 294/2022-23-SIIB(X) dated 22.03.2024 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 the case was taken up by SIIB (X) for detailed investigation.

3. Consequently, the subject goods pertaining to the above Shipping Bill were then examined under Panchanama dated 26.03.2024**(RUD-II)** in the presence of two independent Panchas, representatives of Customs broker and exporter. During the 100% examination, the quantity of the subject goods was found as per declaration in the respective Shipping Bill, its corresponding invoice and Packing list. Representative Sealed Samples (RSS) of the readymade garments from the shipping bill were randomly drawn for the purpose of testing and further investigation.

4. The representative sealed samples of the readymade garments pertaining to the shipping bill were forwarded to DYCC, JNCH for testing. The DYCC, JNCH forwarded the test report to SIIB(X), JNCH **(RUD-III).** The details of the DYCC report inter-alia, are given below: -

भारत सरकार/ Government of India
वित्तमंत्रालय /Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II कार्यालय
Office of Commissioner of Customs NS-II
जवाहरलाल नेहरू कस्टम हाउस, न्हावा शेवा,
जिला- रायगढ़, महाराष्ट्र- 400 707
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra – 400 707.

सत्यमेव जयते

F.No. CUS/ASS/MISC/1022/2024-CEAC **Date of SCN: 11 .11.2025**
F.No: CUS/SIIB/INT/196/2024-SIIB(E) **Date of Issue: 11 .11.2025**

SCN NO.:

DIN NO.:

<u>Show Cause Notice issued under section 124 of the Customs Act, 1962.</u>

M/s New India Overseas (IEC No. ENWPA6523D) having its registered office address at Plot No. 65, H. No. 106, G/F, Gali No. 1, Moonga Nagar, Karawal Nagar, New Delhi-110094 (hereinafter referred to as the "exporter") had filed shipping bill no. 8437746 dated 19.03.2024 through their Customs Broker M/s Jit Shipping Services (Licence No. AFLPP301FCH003) for export of RMG (Ladies Long Scraves Dupatta made up of MMF) under Export Promotion Scheme Code 60 (Drawback & RoSCTL). The details of the same are tabulated as under: -

TABLE-I

Sr. No.	SB No. & Date	Description of Goods	Declared FOB (in Rs.)	Claimed DBK (in Rs.)	ROSCTL Claimed (in Rs.)	IGST (in Rs.)
1	8437746 dated 19.03.2024	RMG (Ladies Long Scraves Dupatta made up of MMF)	59,51,232/-	1,54,732/-	2,82,684/-	2,97,561/-

2. On the basis of specific intelligence, regarding export of suspicious consignment of **M/s New India Overseas (IEC No. ENWPA6523D)** covered under Shipping bill No. 8437746 dated 19.03.2024 (hereinafter referred to as "Shipping Bill") **(RUD-I)** filed by Customs Broker M/s Jit Shipping Services (Licence No. AFLPP301FCH003) at JWR CFS. The subject goods were kept on hold vide Hold No. 294/2022-23-SIIB(X) dated 22.03.2024 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 the case was taken up by SIIB (X) for detailed investigation.

3. Consequently, the subject goods pertaining to the above Shipping Bill were then examined under Panchanama dated 26.03.2024**(RUD-II)** in the presence of two independent Panchas, representatives of Customs broker and exporter. During the 100% examination, the quantity of the subject goods was found as per declaration in the respective Shipping Bill, its corresponding invoice and Packing list. Representative Sealed Samples (RSS) of the readymade garments from the shipping bill were randomly drawn for the purpose of testing and further investigation.

4. The representative sealed samples of the readymade garments pertaining to the shipping bill were forwarded to DYCC, JNCH for testing. The DYCC, JNCH forwarded the test report to SIIB(X), JNCH **(RUD-III).** The details of the DYCC report inter-alia, are given below: -

TABLE-II

Shipping Bill No.	Item Description	Lab No.	Report
8437746 dated 19.03.2024	Readymade Garments Ladies Long Scraves Duppatta Made up of Man Made Fibre	288/SIIB(X) dated 05.04.2024	The sample as received is in the form of readymade article (Dupatta). It is made of printed woven fabric wholly composed of polyester filament yarns. Total wt. = 157.0 g

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

5. To ascertain prevailing market value of the goods, the market enquiry of the goods for which value of the goods appeared to be on higher side covered under the subject shipping bill was required to be conducted, therefore this office had requested the exporter to represent themself during the said market enquiry. Hence the market enquiry was conducted on 27.04.2024 along with the authorised representative of the exporter **(RUD-IV)**. On the basis of Market Enquiry report dated 27.04.2024, it is observed that the goods have been mis-declared in terms of valuation. The re-determined FOB value of the goods under the subject shipping bill no. 8437746 dated 19.03.2024 and corresponding export incentives would be as below:

TABLE- III

Sr. No	SB & Date	Item Description	Total Quantity (pcs)	Declared (in Rs.)			Re-determined (in Rs.)		
				FOB value	DBK	ROSCTL	Re-determined FOB Value as	DBK	ROSCTL
1	8437746 dated 19.03.2024	Readymade Garments Ladies Long Scraves Duppatta Made up of Man Made Fibre	80640	59,51,232	1,54,732	2,82,684	57,65,760	1,49,910	2,73,874

5.1 In view of above, the total re-determined FOB value of the goods covered under the above shipping bill no. 8437746 dated 19.03.2024 and corresponding export incentives would be as below:

Table-IV

Total Declared FOB value (in Rs.)	Total Re-Determined FOB value (in Rs.)	Total declared Export Benefits (in Rs.)	Total re-determined Export Benefits (in Rs.)	Difference (in Rs.)
59,51,232/-	57,65,760/-	4,37,416/-	4,23,784/-	13,632/-

5.2 As can be seen from the table above, based on the market enquiry conducted on 27.04.2024, it appears that the some items declared by the exporter in the Shipping Bill No. 8437746 dated 19.03.2024 have been mis-declared in terms of their value. The value of the goods have been re-determined based on the market survey report dated 27.04.2024. The export incentive such as Drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the table above. Hence the declared value i.e. Rs. 59,51,232/-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.

6. Re-determination of Valuation

6.1 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.

6.2 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.

6.3 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.

6.4 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 27.04.2024. 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 is summarized in the Market Survey Report dated 27.04.2024.

7. It can thus be seen that the goods are mis-declared in terms of their value to avail undue export incentive and thereby the goods covered under shipping bill no. 8437746 dated 19.03.2024 are liable for confiscation under the provisions of Section 113(i), 113(ia), 113(ja) of the Customs Act, 1962.

8. Further, an alert was inserted against the exporter to withhold the export incentives of M/s New India Overseas (IEC No. ENWPA6523D) till further investigation.

9. The exporter vide their letter dated 23.08.2024 has requested for provisional release of the goods for Back to Town. The request of the exporter was accepted by the adjudicating authority as per the provisions of Board Circular no.01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and the goods were released provisionally for Back to Town on execution of Bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee amounting to Rs. 1,00,000/- on 23.09.2024 **(RUD-V).**

10. Further, a letter dated 27.08.2024, 02.01.2025 and 20.01.2025 were forwarded to jurisdictional DC/CGST Commissionerate to verify genuineness of the Exporter M/s New India Overseas (GSTIN: 07ENWPA6523D1ZY) **(RUD-VI).** No reply has been received by this office. However, the GSTIN status of the exporter was ascertained from the GST Portal and it was seen that the GST registration of the exporter is active.

10.1 To ascertain the verification of genuineness of the supplier, letter was sent to Jurisdictional CGST Commissionerate, New Delhi of the supplier M/s Badwik Impex (GSTIN: 07EMUPB5494R1ZW) on 04.12.2024. In the response the subject letter, the concerned CGST Commissionerate vide their letter date 17.12.2024 **(RUD-VII)** has informed that No such firm found functional at the time of visit in this area. The phone no. of the firm was switched off. The firm found non functional. Further, the subject GSTIN is cancelled suo-moto w.e.f 09.01.2023.

11. During the course of investigation, statement of Mr. Yoosuf Ali, authorised representative of M/s New India Overseas (IEC; ENWPA6523D) was recorded under Section 108 of Customs Act, 1962 on 22.05.2024 **(RUD-VIII).** In his statement, he inter alia stated following:

- On being asked regarding the firm M/s New India Overseas, he stated that this firm is registered in October-2023. We have obtained the IEC for the firm on 07.11.2023 with IE Code-NEWPA6623D. The GST registration was obtained on 26.10.2023 with GSTIN- 07ENWPA6523D1ZY. This firm is registered at Gali no. 1, Ground Floor, Moonga Nagar, Karawal Nagar, New Delhi- 110094. We are a merchant exporter. Since inception we have been dealing in export of readymade garments. We procure goods from supplier in India and export them on certain margin. Mrs. Aashma Khan is the proprietor of this firm. We purchase the goods from suppliers on a condition that the payment will be made only after receipt of foreign Page 2 of 3 remittances by us post shipment. Hence, we have started exporting goods on expectation of getting remittance and then paying our supplier.

- On being asked regarding the current shipping bill no. 8437746 dated 19.03.2024, he stated that the Shipping Bill No. 8437746 dated 19.03.2024 has been filed by us. I have purchased the goods from M/s Badwaik Impex, registered at Ground, H. no. 3, KH No. 418, Gali No. 22/1, Village Saboli, New Delhi, North East Delhi, 110093. The supplier visited our office with sample goods in November-2023. Since then we have been in contact with the supplier. The rate of goods has been fixed by keeping a margin over and above the price at which the goods have been procured. I am hereby furnishing the purchase invoice from M/s Badwaik Impex in support of the same, and putting my dated signature on it.

- On being asked about the status of GST registration of the supplier "Badwaik Impex" is suspended, he stated that No, we were not aware about this suspension at the time of filing of shipping bill. We came to know about this only during the investigation. The goods under Shipping Bill No. 8437746 dated 19.03.2024 were purchased under invoice no. BK/23-24/W/12/06 dated 16.12.2023. The firm was very well active at that time. It is only recently that their GST registration has been suspended. Further, when we enquired about the same from the supplier they replied that "by mistake of their accountant, GST return could not be filed by them within prescribed time. They undertook that they are liable for the any government tax liabilities raised by the department".

- On being asked about the consignee in this shipment, he stated that AKJ Readymade Garments Trading LLC having address Mohammed Ahmed Jmaal, Alsakit Al Falasi Bldg, Eman Masjid, Murshid Bazar, Deira, Dubai, UAE is our consignee. We met with the consignee in October-2023 through our mediator namely Mr. Afroz residing at Gandhi Nagar, Delhi.

- On being asked about the exporting the goods from Nhava Sheva, he stated that The shipment filed at any ICD near Delhi, which is a dry port, usually takes anywhere between 1 or 2 weeks to finally arrive at JNCH after LEO due to loading and shipment by train which also leads to higher freight charges. In retrospect, if we supply the goods directly at Nhava Sheva by road and then file the Shipping Bill here, we incur lower freight charges and lower risk of missing vessel booking as clearance is given within 1 or 2 days. It is only for the sake of time constraints and freight charges that we file Shipping Bill directly from Nhava Sheva.

12. From the above, it appears that, the exporter has illegally claimed Drawback and RoSCTL by exporting goods at inflated price on the basis of invoices. The re-determined FOB value of the said goods covered under the above mentioned Shipping Bill comes to Rs. 57,65,760/- as against the declared FOB value of Rs. 59,51,232/-. By inflating the FOB value and mis-declaring the goods, the exporter was attempting to claim Drawback of Rs. 1,54,732/- and RoSCTL of Rs. 2,82,684/- whereas they were eligible for Drawback of Rs. 1,49,910/-, and RoSCTL of Rs. 2,73,874/- respectively.

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

Table-V

Sr No.	S/B	Declared FOB **(in Rs.)**	FOB to be realized **(in FC)**	Drawback (in Rs.)	ROSCTL (in Rs.)	IGST	FOB actual realized **(in FC)**
1	5485897 dated 22.11.2023	4,48,288/-	5,443/-	11,654/-	21,292/-	22,412/-	0
2	6035114 dated 14.12.2023	19,09,679/-	23,134/-	49,652/-	90,709/-	95,483/-	0
3	6135947 dated 19.12.2023	32,57,687/-	39,463/-	84,700/-	1,54,740/-	1,62,884/-	0
4	6364895 dated 28.12.2023	59,27,010/-	71,669/-	1,54,102/-	2,81,533/-	2,96,3850/-	0
5	7927969 dated 29.02.2024	44,19,269/-	53,762/-	1,14,901/-	2,09,916/-	2,20,963/-	0
6	8038243dated 04.03.2024	52,82,172/-	64,260/-	1,37,336/-	2,50,902/-	2,64,108/-	0
Total		**2,12,44,104/**		**5,52,345/-**	**10,09,092/-**	**10,62,200/-**	0

13 .1 As the prescribed timeline for realization of foreign remittance is 09 months as per RBI Master Circular No. 14/2014-15 dated 01.07.2014, which states, "*It* *has been decided in consultation with the Government of India that the period of realization and repatriation of export proceeds shall be nine months from the date of export for all exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs until further notice*". As per Table -V, there are 6 Shipping bills mentioned in the table above for which FOB has not been realized despite completion of expected realization time period as mandated by RBI. Accordingly, the Drawback, RoSCTL and other export incentives are liable to be demand back from the exporter on account of non realization of foreign remittance in the Shipping bills in terms of Rule 18 of Drawback Rules, 2017 along with applicable interest in terms of Notification No. 76/2021-Cus(N.T) dated 23.09.2021 along with applicable interest under section 28AAA of the Customs Act, 1962 read with section 28AA of the Customs Act, 1962.

14. RELEVANT PROVISIONS OF LAW APPLICABLE IN THIS CASE:-

(i) Section 2(30) of the Customs Act, 1962: Market price in relation to any goods means the wholesale price of the goods in the ordinary course of trade in India.

(ii) Section 50 of the Customs Act, 1962: **Entry of goods for exportation.**
(1)The Exporter of any goods shall make entry thereof by presenting [electronically] [on the customs automated system] to the proper officer in the case of goods to be exported in a vessel or aircraft, a shipping bill, and in the case of goods to be exported by land, a bill of export [in such form and manner as may be prescribed]:
Provided that the [Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically [on the customs automated system], allow an entry to be presented in any other manner.]
(2) The Exporter of any goods, while presenting a shipping bill or bill of export, shall make and subscribe to a declaration as to the truth of its contents.
(3) The Exporter who presents a shipping bill or bill of export under this section shall ensure the following, namely:-
(a) the accuracy and completeness of the information given therein;
(b) the authenticity and validity of any document supporting it; and
(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

(iii) SECTION 113(i) of the Customs Act, 1962: any goods entered for exportation which do not correspond in respect of value or in any material particular with the entry made under this Act or in the case of baggage with the declaration made under section 77, shall be liable to confiscation;

(iv) Section 113(ia) of the Customs Act, 1962: Any goods entered for exportation under claim for drawback which do not correspond in any material particular with any information furnished by the Exporter or manufacturer under this Act in relation to the fixation of the rate of drawback under Section 75, shall be liable to confiscation;

(v) Section 113(ja) of the Customs Act, 1962: any goods entered for exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the provisions of this Act or any other law for the time being in force;

(vi) Section 114(iii) of the Customs Act, 1962:Any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 113, or abets the doing or omission of such an act, shall be liable, in the case of any other goods, to a penalty not exceeding the value of the goods as declared by the Exporter or the value as determined under this Act, whichever is the greater;

(vii) Section 114AA of the Customs Act, 1962: Penalty for use of false and incorrect material – If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or documents which is false or incorrect in any material particular, in the transaction of any business for the purpose of this Act, shall be liable to a penalty not exceeding five times of the value of goods.

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

(ix) ***Section 114AB. Penalty for obtaining instrument by fraud, etc.***—Where any person has obtained any instrument by fraud, collusion, wilful misstatement or suppression of facts and such instrument has been utilised by such person or any other person for discharging duty, the person to whom the instrument was issued shall be liable for penalty not exceeding the face value of such instrument. *Explanation:* —For the purposes of this section, the expression "instrument" shall have the same meaning as assigned to it in the Explanation 1 to section 28AAA.]

(x) **Section 28AAA. Recovery of duties in certain cases.--(1) where an instrument issued to a person has been obtained by him by means of—**

(a)collusion; or
(b) wilful mis-statement; or
(c) Suppression of facts,

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

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

(xi) Section 28AA Interest on delayed payment of duty - (1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made there under, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

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

the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

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

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

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

(xii) Section 75A(2) of the Customs Act, 1962: Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the rules made there under, the claimant shall, within a period of two months from the date of demand, pay in addition to the said amount of drawback, interest at the rate fixed under section 28AA and the amount of interest shall be calculated for the period beginning from the date of payment of such drawback to the claimant till the date of recovery of such drawback.

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

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

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

(xiii) Rule 11 of the Foreign Trade (Regulations),1993:Stipulates that on exportation out of any customs port of any goods, whether liable to duty or not, the owner of the such goods shall in the S/bill or any other documents prescribed under the Customs Act,1962, state the value, quantity and description of such goods to the best of his knowledge and belief and certify that the quality and specifications of the goods as stated in those documents, are in accordance with the terms of the export contract entered into with the buyer or consignee in pursuance of which the goods are being exported and shall subscribe a truthful declaration of such statement at the foot of such Shipping bill or any other documents.

(xvi) 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)".

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

15.1 M/s New India Overseas (IEC No. ENWPA6523D) having its registered office address at Plot No. 65, H.No. 106, G/F, Gali No. 1, Moonga Nagar, Karawal Nagar, New Delhi-110094 (hereinafter referred to as the "exporter") had filed shipping bill no. 8437746 dated 19.03.2024 through their Customs Broker M/s Jit Shipping Services (Licence No. AFLPP301FCH003) for export of RMG (Ladies Long Scraves Dupatta made up of MMF) under Export Promotion Scheme Code 60 (Drawback & RoSCTL). The re-determined FOB value of the said goods covered under the above mentioned Shipping Bill comes to Rs. 57,65,760/- as against the declared FOB value of Rs. 59,51,232/-. By inflating the FOB value, the exporter was attempting to claim Drawback of Rs. 1,54,732/- and RoSCTL of Rs. 2,82,684/- whereas they were eligible for Drawback of Rs. 1,49,910/-, and RoSCTL of Rs. 2,73,874/- respectively.

15.2 Based on the market enquiry conducted on 27.04.2024, it appears that the goods declared by the exporter in the shipping bill no. 8437746 dated 19.03.2024 have been mis-declared in terms of their value. During the market enquiry it was found that the value of the some items filed under the said Shipping Bill were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The export incentive such as drawback & RoSCTL are therefore are re-determined with respect to the re-determined FOB as mentioned in the table-III above. It can thus be seen that the goods are mis-declared to avail undue export incentive and thereby rendering the goods liable for confiscation under section 113 (i), 113(ia) and 113 (ja) of the Customs Act, 1962.

15.3 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.

15.4 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. 59,51,232/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 57,65,760/- only and hence higher Drawback, RoSCTL and other export incentives were claimed. Thus, it appeared that the said goods were attempted to be exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development &Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as exporter had furnished wrong declaration to the Custom Authorities. Hence, the goods are liable for confiscation under section 113 of the Customs Act, 1962.

15.5 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.

15.6 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.

15.7 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.

15.8 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.

15.9 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 has been re-determined as Rs. 57,65,760/- as per the market enquiry conducted of the subject goods.

15.10 As the goods were attempted to be exported by mis-declaration in terms of value for which confiscation is proposed. However, the drawback & RoSCTL claim in the live shipping Bill no. 8437746 dated 19.03.2024 is not demanded since the goods were not exported and clear for Back to Town on furnishing of Bond for 100% value of the goods with Bank Guarantee of Rs. 1,00,000/- on 23.09.2024.

15.11 It is cogent and clear that the exporter M/s New India Overseas (IEC No. ENWPA6523D) had mis-declared the impugned goods in terms of their value and attempted to defraud the Government by claiming undue higher amount of Drawback, RoSCTL and other export benefits and thereby acted in a manner which rendered the said goods under shipping Bill no. 8437746 dated 19.03.2024 liable for confiscation in terms of the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

16. With respect to the Exporter M/s New India Overseas (IEC No. ENWPA6523D), this office sent a letter dated 27.08.2024, 02.01.2025 and 20.01.2025 were forwarded to jurisdictional DC/CGST Commissionerate to verify genuineness of the Exporter M/s New India Overseas (GSTIN: 07ENWPA6523D1ZY). No reply has been received by this office. However, the GSTIN status of the exporter was ascertained from the GST Portal and it was seen that the GST registration of the exporter is active. Further, verification of genuineness of the supplier, letter was also sent to Jurisdictional CGST Commissionerate, New Delhi of the supplier M/s Badwaik Impex (GSTIN: 07EMUPB5494R1ZW) on 04.12.2024. In the response the subject letter, the concerned CGST Commissionerate vide their letter date 17.12.2024 has informed that No such firm found functional at the time of visit in this area. The phone no. of the firm was switched off. The firm found non functional. Further, the subject GSTIN is cancelled Suo-moto w.e.f 09.01.2023. Hence, the supplier appears to be non-genuine. Also, the Exporter M/s New India Overseas (IEC No. ENWPA6523D) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value of the impugned goods 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.

16.1 The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with mala-fide 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.

16.2 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 supplier is non-existent and non-genuine. The ITC/IGST claimed is in question since there is no supply chain existing. Hence, the Exporter M/s New India Overseas (IEC No. ENWPA6523D) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

17. Further, for the past shipping bills in respect of M/s New India Overseas (IEC No. ENWPA6523D) was retrieved from the ICES 1.5 System wherein six shipping bills have been found wherein foreign remittance has not been received as per FEMA regulation. In the event of non –receipt of foreign remittance in the above shipping bills as mentioned Table-V, the goods covered under the said shipping bills are liable for confiscation and claimed export incentive i.e. Drawback & RoSCTL are liable to be demand back from the exporter in terms of Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017 in terms of Notification No. 76/2021-Cus(N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 and section 28AAA read with section 28AA of the Customs Act, 1962.

18. As per above discussion, it appears that the M/s New India Overseas (IEC No. ENWPA6523D) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 on account of non receipt of the foreign remittance in Shipping Bills filed by the exporter as mentioned at Table-V above.

19. Now, therefore M/s New India Overseas (IEC No. ENWPA6523D) having its registered office address at Plot No. 65, H.No. 106, G/F, Gali No. 1, Moonga Nagar, Karawal Nagar, New Delhi-110094 are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, CAC, JNCH, Nhava Sheva within 30 days of the receipt of this notice **as to why:**

(i) The declared value of impugned export goods covered under the shipping bill no. 8437746 dated 19.03.2024 is Rs. 59,51,232/- should not be rejected under Rule 8 and should not be re-determined same as Rs. 57,65,760/-under Rule 6 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

(ii) The said impugned export goods covered under the shipping bill no. 8437746 dated 19.03.2024 having total declared FOB value of Rs. 59,51,232/- appear to be mis-declared in terms of value should not be confiscated under the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

(iii) The claimed drawback of Rs. 1,54,732/-, RoSCTL amount of Rs. 2,82,684/- and IGST amount of Rs. 2,97,561 covered under shipping bill no. 8437746 dated 19.03.2024 should not be rejected on account of release of goods for back to town.

(iv) Penalty should not be imposed upon the exporter M/s New India Overseas (IEC No. ENWPA6523D) under Section 114(iii) and 114AA of the Customs Act, 1962.

(v) Penalty should not be imposed upon the exporter M/s New India Overseas (IEC No. ENWPA6523D) under Section 114AC of the Customs Act, 1962.

(vi) The goods value at **Rs. 2,12,44,104/-**/-for the **past export** goods covered under 06 shipping bills as mentioned in Table-V on account of non-receipt of foreign remittance should not be confiscated under the provisions of Section 113(ia) & 113(ja) of the Customs Act, 1962.

(vii) The Drawback amount of **Rs. 5,52,345/-** claimed in the **past shipping bill** as mentioned at Table-V above should not be recovered alongwith interest on account of the non-receipt of foreign remittance and should not be demanded from the exporter along with applicable interest under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017 read with section 28AA of the Customs Act, 1962.

(viii) The amount of RoSCTL amount of **Rs.10,09,092/-** claimed in the past shipping bills as mentioned at Table-V above should not be recovered on account of the non-receipt of foreign remittance and should not be demanded from the exporter along with applicable interest in terms of Notification No. 76/2021-Cus(N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 and section 28AAA read with section 28AA of the Customs Act, 1962.

(ix) Penalty should not be imposed upon the exporter M/s New India Overseas (IEC No. ENWPA6523D) under Section 114(iii) and 114AA of the Customs Act, 1962 on account of non-receipt of the foreign remittance in past Shipping Bills Nos. mentioned in Table-V filed by the Exporter.

(x) Penalty should not be imposed upon the exporter M/s New India Overseas (IEC No. ENWPA6523D) under Section 114AB of the Customs Act, 1962 on account of claiming export incentives/benefits without receipt of the foreign remittance in past Shipping Bills Nos. mentioned in Table-V filed by the Exporter.

(xi) The bond should not be enforced and Bank Guarantee of Rs. 1,00,000/- (Rupees One Lakh Only) at the time of provisional release of the goods for Back to Town, should not be appropriated against export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

20. 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.

21. 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.

22. 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.

23. 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.

24. 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.

11/11/25

(RAGHU KIRAN B.)
ADDL. COMMISSIONER OF CUSTOMS
CEAC, NS-II, JNCH.

To,

M/s New India Overseas,
Plot No. 65, H.No. 106, G/F, Gali No. 1, Moonga Nagar,
Karawal Nagar, New Delhi-110094

Copy to:

1) The ADC/JC, CAC/Drawback/DRC Section, JNCH
2) The Asstt. Commissioner of Customs, SIIB (X) & IRMC JNCH.
3) Supdt. /CHS, JNCH for display on Notice Board.
4) Supdt/EDI, JNCH
5) Office Copy.

Annexure – A

Sr. No.	List of Relied Upon Documents
RUD-I	Copy Shipping bill No. 8437746 dated 19.03.2024
RUD-II	Copy of Panchanama dated 26.03.2024
RUD-III	DYCC TEST REPORT
RUD-IV	Copy of Market Enquiry report dated 27.04.2024
RUD-V	Copy of provisional release for Back to Town
RUD-VI	Copy of letter 27.08.2024, 02.01.2025 and 20.01.2025 were forwarded to jurisdictional DC/CGST Commissionerate to verify genuineness of the Exporter M/s New India Overseas (GSTIN: 07ENWPA6523D1ZY)
RUD-VII	Copy of GST reply of M/s Badwaik Impex (GSTIN: 07EMUPB5494R1ZW) on 17.12.2024
RUD-VIII	Copy of statement of Mr. Yoosuf Ali, authorised representative of M/s New India Overseas (IEC; ENWPA6523D) was recorded under Section 108 of Customs Act, 1962 on 22.05.2024.

JIT Shipping
Shipping Bill Check List

Job No	1115(1105)	Date	19/03/2024 Formatted Job:E/S/001115/23-24
CHA	AFLPP4301FCH003	Name	JIT Shipping
SB No & Date	8437746 Dated :19/03/2024	State of Origin	DELHI
Printed on	22/03/2024	Time	12:24

Exporter Details	Consignee Details
ENWPA6523D(ENWPA6523D)	AKJ READYMADE GARMENTS TRADING LLC
Branch Sl No.0	MOHAMMED AHMED JUMA AL , ALSAKTI AL
NEW INDIA OVERSEAS	FALASI BLDG EMAN MASJID MURSHID
G/F H NO -106, KH NO - 65 GALI NO 1	BAZAR , DEIRA DUBAI
MOONGA NAGAR NEAR MASJID KARAWA	
NAGAR NEW DELH NORTH EAST-110094	AE(UNITED ARAB EMIRATES)
DELHI	

GSTN Type	GSN - Normal GSTIN	GSTN Id	07ENWPA6523D1ZY
Port of Loading	INNSA1(NHAVA SHEVA SEA)	Total Packages	160
Port of Discharge	AEJEA(JEBEL ALI)	Loose Packets	
Port of Destination	AEJEA(JEBEL ALI)	Country of Disc.	AE(UNITED ARAB EMIRATES)
Gross Weight	10457.6 (KGS)	Net Weight	10137.6 (KGS)
Country of Destn.	AE(UNITED ARAB EMIRATES)	Containers	
Nature of Cargo	P	NFEI Category	
Factory Stuffed	N	Sample Accompanied	N
Rotation Number		Rotation Date	
Custodian		Gateway Port	
Forex Bank A/c		RBI Waiver No/Da	/
FOB Value	5951232.00 (72576.00 USD)	Marks & Nos.	AS PER INVOICE, WE INTENT TO CLAIM REWARDS UNDER REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS (ROSCTL) SCHEME
AD Code	6320323	A/c No	()
		IFSC CODE:	
No. of Pkg Against AWB		Warehouse Code:	()

Invoice Number		NIO7	Invoice Date	12/03/2024
Nature of Contract		FOB	Buyer Details	
Nature of Payment		AP	ALMUFASA GENERAL TRADING LLC	
Period			B2/15 RAS AL KHOR INDUSTRIAL	
Currency	USD	Rate 82	AREA DUBAI	
AEO Code				
AEO Country				
AEO Role			Inv Includes	N - None
Terms Place				
Invoice Value (F(	72576.000	In (INR) 5951232		
		DBK(INR) 154732.00		

Export Contract Number:

Rate	Currency	Amount
Freight	USD	
Insurance	USD	
Commission	USD	
Discount	USD	
Other Ded.	USD	
Packing Charges		

EXPORT ITEMS

Item NO	RITC / As per Tariff:	Qty / Qty	Units / Units	Rate / RoDTEP / ACC. STATUS	Unit / IGST STATUS / Cess %	FC / IGST Value Rs/Unit	FOB / IGST Tax / Cess Amount
Description (Line 1) / Description (Line 2) / Description (Line 3)							
DBK Sch No	DBK % / RoSCTL Rate	V.Cap/Unit / V.Cap/Unit	DBK Qty / Amount (S)	DBK Amount / RoSCTL Rate (C)	HAWB No / V.Cap/Unit / PMV	Package / Amount (C) / Reward	End Use / RoSCTL / Total PMV
Scheme / State of Origin		District of Origin			PTA/FTA Details		
1	62141090 / As per Tariff :	80640 / 80640	PCS / NOS	0.9 / N	PER 1 PCS	72576.00	5951232.00
READYMADE GARMENTS LADIES LONG SCRAVES D UPATTA MADE UP OF MAN MADE FIBERS 504 PC PER BOX					P @ 5 %	5951232.00	297561.00
62140103B	2.6 / 2.65	12/PCS / 10.8/PCS	80640 / 157708.00	154732.03 / 2.1	8.6/PCS / 81.18	124976.00 / Y	GNX100 / 282684.00 / 6546355.2
Scheme : 60 (DRAWBACK & RoSCTL) / DELHI (07)		NEW DELHI (079)			No PTA/FTA (NCPTI)		
				Total		72576.000	5951232.00
				IGST Total		5951232.00	297561.00
				Total DBK:			154732.00
				Total RoSCTL			282684.00

Statement Details

Inv No	Item No	Stmnt Type	Statement Code	Statement Text
1	1	DEC	RS001	

26.3.24
P/—

Supporting Document Details
Inv No - Item No : 1 - 0

P2 — 26/03/2024

JIT Shipping
Shipping Bill Check List

	1115(1105)	Date	19/03/2024 Formatted Job:E/S/001115/23-24
	AFLPP4301FCH003	Name	JIT Shipping
Date	8437746 Dated :19/03/2024	State of Origin	DELHI
on	22/03/2024	Time	12:24

cument No	:	NIO7	NEW INDIA OVERSEAS
HA LICENCE NO	:	AFLPP4301FCH003	G/F H NO -106, KH NO - 65 GALI NO 1
IEC	:	ENWPA6523D	MOONGA NAGAR NEAR MASJID
Ice Gate ID	:	JITSHIPPING	DELH - 110094
IRN No	:	2024031900019032	Beneficiary Details :
Doc type	:	331000(Commercial invoice which includes	AKJ READYMADE GARMENTS TRADING LLC
Place of Issue	:	INDIA	MOHAMMED AHMED JUMA AL , ALSAKTI AL
Issued Date	:	12/03/2024	FALASI BLDG EMAN MASJID MURSHID BAZAR
Expiry Date	:		DUBAI - 00

Inv No - Item No	:	1 - 0	Issuing Party Details :
Document No	:	NIO7	NEW INDIA OVERSEAS
CHA LICENCE NO	:	AFLPP4301FCH003	G/F H NO -106, KH NO - 65 GALI NO 1
IEC	:	ENWPA6523D	MOONGA NAGAR NEAR MASJID
Ice Gate ID	:	JITSHIPPING	DELH - 110094
IRN No	:	2024031900019031	Beneficiary Details :
Doc type	:	934000(Value declaration (GATT Valuation	AKJ READYMADE GARMENTS TRADING LLC
Place of Issue	:	INDIA	MOHAMMED AHMED JUMA AL , ALSAKTI AL
Issued Date	:	12/03/2024	FALASI BLDG EMAN MASJID MURSHID BAZAR
Expiry Date	:		DUBAI - 00

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

Declaration text RoSCTL Scheme (RS001)
I/We NEW INDIA OVERSEAS(name of the exporter), holder of IEC no.ENWPA6523D.,,in regard to my claim under RoSCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that:

1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoSCTL scheme, and relevant notifications, regulations, etc., as amended from time to time.
2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoSCTL.
3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposesof audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Name & Signature of the Exporter
NEW INDIA OVERSEAS

SB No. & Date
8437746 dated 19/03/2024

Total FOB:	5951232.00
Drawback:	154732.00
RoDTEP:	0.00
RoSL/RoCTL:	282684.00

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

I/We have declare that the particulars given herein are true and are correct.

Signature of
Exporter/CHA with date

<u>**PANCHNAMA**</u>

In respect of Shipping Bill No. 8437746 dated 19.03.2024 of Exporter M/s. NEW INDIA OVERSEAS (IEC-ENWPA6523D) drawn at JWR CFS, Nhava Sheva, Dist. Raigad 400707 on 26.03.2024.

Pancha No. 1		Pancha No. 2	
Name:	Nilesh Yashwant Patil	Name:	Arvind Mahipati Patil
Age:	30 years	Age:	23 years
Address:	At Varilgaon Post Kadave, Kadave, Kadave, Shahuwadi, Kolhapur, Maharashtra, 415101	Address:	At Varilgaon Post Kadave, Kadave, Kolhapur, Kadave Maharashtra, 415101
Type of ID card:	Aadhaar Card	Type of ID card:	Aadhaar Card
Number of ID card:	566971765824	Number of ID card:	564721298871
Mobile No.:	8291003697	Mobile No.:	7822948830
Occupation:	Service	Occupation:	Service

We the above mentioned Panchas were called upon by a person who introduced himself as Shr. Arvind Singh, IO, SIIB (X) JNCH on 26.03.2024 at 1700 hrs., at JWR CFS, Nhava Sheva, Dist. Raigad 400707 to witness the examination of goods placed in Export Shed G at Location C-8 area specified by the CFS pertaining to the Exporter M/s. NEW INDIA OVERSEAS (IEC-ENWPA6523D) covered under Shipping Bill No. 8437746 dated 19.03.2024, filed through Customs House Agent M/s Jit Shipping for confirmation of declaration in respect of description of goods and quantity.

Here, we were introduced to, Shri Kumar Swetank, Senior Intelligence Officer, SIIB(X), Shri Sanjay Babaji Sawant, G-Card Holder of M/s JIT Shipping, holding Card No. 6578/2023, and Shri Suresh Patil, the authorized representative of the exporter. All the officers showed their identity cards to us. Then the officers explained to us that they wanted to examine the goods covered under above mentioned shipping bill for which we readily agreed. The cargo was going to be exported to UAE by the Exporter M/s. NEW INDIA OVERSEAS (IEC-ENWPA6523D) after being hold by NCTC alert vide Hold No. 294/2022-23/SIIB (X) dated 22.03.2024.

The exporter M/s. NEW INDIA OVERSEAS (IEC-ENWPA6523D) declared to have IEC address: G/F H NO. 106, KH NO. – 65, GALI NO-1, MOONGA NAGAR NEAR MASJID

26.3.24

P2 AMPatil 26/03/24

KARAWA NAGAR NEW DELHI NORTH EAST- 110094. We, the panchas as well as representative of Custom Broker were then shown the afore stated Shipping Bill No. 8437746 dated 19.03.2024 and respective Export Invoices, packing list of the goods attempted to be exported. The details of the said shipping bill are tabulated as below:

TABLE-I

S/B No./ Date	Invoice No./Date	Description	No. of Boxes	FOB (INR)	IGST Amount (INR)	DBK (INR)	ROSCTL (INR)
8437746/ 19.03.2024	NIO7 12.03.2024	RITC 62141090 Readymade Garments Ladies Long Scraves	160	59,51,232/-	2,97,561/-	1,54,732/-	2,82,684/-

Once, we were shown the above-mentioned Shipping Bill, we put our dated signature on Shipping Bills, packing list & Export Invoices of the cargoes as a token of having seen the same.

Thereafter, the examination of the goods covered under above mentioned Shipping bill started. Firstly, the cargo was already carted in Export Shed G at location C-8 area by the JWR CFS, Nhava Sheva. Then, the officers present asked the CHA and labourers to segregate the goods with respect to SB's packing list.

Thereafter, cartons were opened with help of labourers in our presence as well as in the presence of CHA & officers for examination of goods. The officers then counted the quantity of the goods. The officers observed that quantity of goods was as per declaration in the respective shipping bills. 504 dupattas were packed in one box and in total there were 160 such boxes.

Thereafter, representative sealed samples were drawn randomly from the consignment in triplicate from the above-mentioned shipping bills, for further testing and classification. The same were further placed in green envelope and they were sealed with customs wax seal. We have put our dated signatures as a token of having witnessed the same. The examined goods were then re-packed in same packing and handed over to the CFS staff for the safe custody.

The Panchnama running into three pages ended on the same place and same date i.e. 26.03.2024 at 2030 Hrs. The Panchnama was carried out in our presence and in the presence of the Custom Broker/ authorized representative of the exporter. The panchnama running into 01-03 pages was drawn on the laptop of the Customs Officer as per our say. Panchnama was carried out in a peaceful and systematic manner and no untoward incident had happened during the course of drawing the Panchnama and no damage was done to the subject/concerned goods.

26/03/24

P2- 26/03/24

Drawn by me, this 26th day of March 2024.

Arvind
26.3.24

I.O./SIIB(X), JNCH

In presence of: Pancha-I Pancha-II

Customs Broker

Authorised representative of the Exporter

S.I.O/SIIB(X), JNCH

F. No. CUS/SIIB/INT/196/2024-SIIB(E) **Date: .04.2024**

To,

The Joint Director,
DYCC,
JNCH, Nhava Sheva.

Sir,

Sub: Testing of samples pertaining to S/Bill no. 8437746 dated 19.03.2024 for urgent report there of- reg.

Please find enclosed herewith 01 sealed samples of below mentioned goods from consignment pertaining to Shipping Bill No. for testing purpose.

Shipping Bill No./ date	Item No.	Declared Item description	No. of sealed envelope
8437746 dated 19.03.2024	1	Readymade Garments Ladies Long Scraves Dupatta Made up of Man Made Fibres	01

In this regard, the sample is being forwarded to ascertain the composition/nature of the goods.

RECEIVED
05 APR 2024
O/o. The Joint Director
Custom Laboratory
J.N.C.H. Nhava Sheva

Yours faithfully,

05.04.2024

(UMESH S. CHOUGULE)
Asstt. Commissioner of Customs
SIIB(X)/JNCH

Encl:

01 sealed sample pertaining to S/Bill no. 8437746 dated 19.03.2024.

Lab No. 288/SIIB (X) dt. 05/04/24

S/B No:- 8437746 S/B dt:- 19.03.2024.

Report:- The sample as received is in the form of readymade article (Dupatta). It is made of printed woven fabric wholly composed of polyester filament yarns.

Total cut = 157.0g

Sealed remnant returned.

Preeti
15/04/2024
PREETI BATHAM
Chemical Assistant

15.04.2024.
Purnima Mishra
Grade-1
Jawaharlal Nehru Custom House

E-cell

Kunal P.O

F.No- CUS/SIIB/INT/196/2024-SIIB(E)
27.04.2024

Date-

Market Enquiry Report

The undersigned officer from SIIB(X) along with Mr. Suresh Patil, representative of Exporter and C.B. conducted market survey of goods covered under S/B no. 8437746 dated 19.03.2024 filed by M/s New India Overseas (IEC: ENWPA6523D) on 27.04.2024. Details pertaining to the samples are as under:-

Name of the Exporter	Customs Broker	Shipping bill/dated	Description of Goods
M/s New India Overseas	M/s JIT Shipping	8437746 dated 19.03.2024	RMG (Ladies Long Scraves)

To ascertain the proper value of the said item we have carried sample of the goods with us. We went to the shops of Dadar Clothes Market, where such items are sold on a wholesale basis. The goods similar to the samples were found in some shops. In order to get the actual price of such similar garments, we asked for invoices and quotations. Shopkeepers gave the quotations and visiting cards. These were collected from shops in the presence of exporter's representative & CB. Price per piece of different shops we visited are as follows.

S.No.	description	Beauty Bottoms, Shop no. 8, ground floor, Dr. D silva Road, Visawa hotel lane, dadar west-400028	Shree Swami Smarth Garment, Yash Plaza, shop no. 4, dr. D silva road, dadar west, Mumbai-400 028	Shah Laxmichand Somchand, Near Mama Kane Hotel, Opp. Rly Station, Dadar west, Mumbai-400028	Average	Value of the shoes after adding 30% miscellaneous expenses
1.	RMG (Ladies Long Scraves)	50	60	55	55	71.5

Enquiry of the prices of the similar goods (the shopkeepers informed that same material goods was not readily available) was done at the above mentioned shops .The original visiting cards are attached with this survey report.

Arvind
27.4.24
(Arvind Singh)
I/O SIIB(X)

27/4/2024
C.B Representative

	भारतसरकार/ Government of India वित्तमंत्रालय /Ministry of Finance आयुक्त सीमाशुल्क एन.एस.-II कार्यालय Office of Commissioner of Customs NS-II जवाहरलालनेहरूकस्टमहाउस, न्हावाशेवा, जिला- रायगढ़ महाराष्ट्र - 400 707 Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra – 400 707	

30-08-2024

F.No. CUS/SIIB/INT/196/2024-SIIB(E)

प्राप्त किया/ RECEIVED
क्रम. संख्या/ Sr. No.......
03 SEP 2024
4:45pm
अपर आयुक्त सीमाशुल्क
ADDITIONAL COMMISSIONER OF CUSTOMS
एन.एस.NS-II, जेएनसीएच JNCH, न्हावा शेवा/ Nhava Sheva

To,

The Additional Commissioner of Customs,

CEAC, NS-II,

JNCH

Sub: NOC for provisional release of the goods for Back to Town under Shipping Bill No. 8437746 dated 19.03.2024 filed by exporter New India Overseas (IEC-ENWPA6523D) -reg.

Please refer to the above-mentioned subject.

2. The exporter M New India Overseas (IEC-ENWPA6523D) has filed shipping bill no. 8437746 dated 19.03.2024 with the following details:

S/B no./ Date	Invoice No. / Date	Description	No. of Boxes	FOB (INR)	IGST Amount (INR)	DBK (INR)	RoSCTL (INR)
8437746/19.03.2024	NIO7 12.03.2024	RITC 62141090 Readymade Garments Ladies Scraves	160	59,51,232/-	2,97,561/-	1,54,732/-	2,82,684/-

3. Red alert raised by NCTC:

i. Newly registered exporter, which is a proprietorship firm.
ii. Exports to risky countries with suspicious local supply chain.
iii. Export of sensitive commodities viz. RMGs to high risk consignee and sensitive destination, viz. UAE.
iv. The supply chain of the exporter is improper and appears to be manipulated and appear to be mere paper-based book transactions.
v. Abnormal distance between the port of export and the registered premises Delhi registered entity exporting goods from Nhava Sheva Port, Mumbai .
vi. The goods may be of low/poor quality.

vii. Given the above, there is high probability of mis-declaration in terms of quality/quantity of goods, misclassification and over-valuation with the intent to claim higher undue export benefits and ITC refunds.

4. During the 100% open examination of the impugned goods under the panchanama dated 26.03.2024 a t JWR Logistics Pvt. Ltd-CFS, the quantity and physical description of the subject goods were found same as declared in the shipping bill no. 8437746 dated 19.03.2024 and its corresponding tax invoice and packing list.

5. Further, RSS of the subject goods was forwarded to DYCC, JNCH on for detailed analysis of the composition of the goods. Test report conforms the description of the goods as declared in the Shipping Bill.

6. As per the market enquiry report dated 27.04.2024, the subject goods have been found overvalued and hence the FOB and export benefits viz. DBK, ROSCTL, IGST have been re-determined as tabulated below:

Table-II

Sr No.	SB No. and date	FOB value	Redetermined FOB value (INR)	DBK Claimed	Redetermined DBK (INR)	RoSCTL claimed	Redetermined RoSCTL (INR)	IGST Amount (INR)	Redetermined IGST Amount (INR)
1.	8437746 /19.03.2024	59,51,232/-	57,65,760/-	1,54,732/-	1,49,909.76/-	2,82,684/-	2,73,873.6/-	2,97,561/-	2,88,288/-
		59,51,232/-	57,65,760/-	1,54,732/-	1,49,909.76/-	2,84,684/-	2,73,873.6/-	2,97,561/-	2,88,288/-

7. Letter addressed to DC/CGST of concerned jurisdictional commissionerate was forwarded on for verification of the genuineness of the exporter & its suppliers. Reply with regards to exporter genuineness has been received but supplier's reply is awaited from jurisdictional Commissionerate.

8 . The said exporter vide their letter 12.08.2024 has requested for provisional release of the goods covered under the shipping bill no. 8437746 dated 19.03.2024 for Back to town. This office has no objection to release the said goods provisionally for Back to town.

This issues with the approval of the Additional Commissioner of Customs, SIIB(X),JNCH.

Yours faithfully,

(RAHUL DHINGRA)
DEPUTY COMMISSIONER
DC/AC-I-O/o-Commissioner-Customs-Nhava Sheva-II

Encl- Copy of Shipping Bills, Invoice, Packing List

SIIB Expo

Verification in respect of exporter M/s New India Overseas (GSTIN- 07ENWPA6523D1ZY)

Fr SIIB Export <siibx.jnch@gov.in>
Subject : GST Verification in respect of exporter M/s New India Overseas (GSTIN- 07ENWPA6523D1ZY) Tue, Aug 27, 2024 06:20 PM
To : Kumar Sheel <Kumar.sheel@gov.in>
Cc : commr-cexdel2@nic.gov.in

Sir/Madam.

This office has received an alert from the NCTC, Mumbai against the exporter M/s New India Overseas (GSTIN- 07ENWPA6523D1ZY). It was informed that the supply chain of the exporter is improper and appears to be manipulated and appear to be mere paper based book transactions. It was also mentioned that the exporter may take undue ITC refunds. Further, on perusal of the GSTIN Portal it was found that the GST registration of L1 supplier of the exporter i.e. M/s Badwaik Impex (GSTIN-07EMUPB5494R1ZW) has been cancelled suo-moto.

Therefore, it is requested to verify the following queries:-

1. Verify the genuineness of the M/s New India Overseas (GSTIN- 07ENWPA6523D1ZY) and its supply chain.
2. Whether M/s New India Overseas (GSTIN- 07ENWPA6523D1ZY) have filed the GST returns regularly or otherwise.
3. Verify the genuineness of Input Tax Credit (ITC) availed by M/s New India Overseas (GSTIN- 07ENWPA6523D1ZY).

Thanks and Regards,
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: CUS/SIIB/INT/196/2024-SIIB(E) Date: 02-01-2025

Reminder-I

To,
The Dy/Asst. Commissioner of CGST,
Division: Mandoli,
164, FIE Industrial Area,
Patparganj,
Delhi- 110092

Sir,

Sub- Verification of genuineness of exporter M/s. New India Overseas (GSTIN No – 07ENWPA6523D1ZY) - reg.

Reference is invited to our email letter dated 27.08.2024.

In this regard, it is informed that this office is investigating a case of exporter M/s. New India Overseas (GSTIN No – 07ENWPA6523D1ZY) wherein, apparently, government revenue implications are there. Further, on perusal of the GSTIN Portal it was found that the GST registration of L1 supplier of the exporter i.e. M/s Badwaik Impex (GSTIN-07EMUPB5494R1ZW) has been cancelled suo-moto. The inward/outward details are as below:

Sr. No.	FIRST SALE MADE TO (L1)	EXPORTER
1.	M/s. Badwaik Impex	M/s. New India Overseas

Therefore, it is requested to inform this office about:

i. The genuineness of the exporter M/s. New India Overseas (GSTIN No – 07ENWPA6523D1ZY) and also conduct premise verification of the exporter,
ii. Whether they have filed GST returns regularly and properly,
iii. The genuineness of ITC availed and passed on by them along with any information helpful towards this investigation.
iv. It is also requested to comment on whether the GSTIN(s) is/are genuine business entity(ies) or fraudulent/ bogus/ paper-based firms.

It is therefore, once again requested to conduct the said verification and communicate the outcome to this office at the earliest. Further, if any adversity is found, the same may be communicated to us and action may be taken at your end as per law.

This issues with the approval of competent authority.

Yours faithfully,

Signed by Itha
Ramalingeswara Rao
Date: 02-01-2025 18:26:16

(I. RAMALINGESHWARA RAO)
ASSISTANT COMMISSIONER OF CUSTOMS
SIIB(X), JNCH, NHAVA SHEVA

Copy to: The Dy, Director
National Customs Targeting Centre (NCTC)
13, Sir VithaldasThakersey Marg,
Opp. Patkar Hall. New Marine Lines,
w.r.t NCTC Alert no. 949/EXP/2023-24

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 - siibxjnch@gov.in

F. No: CUS/SIIB/INT/196/2024-SIIB(E)

Date: 20-01-2025

Reminder-II

To,
The Dy/Asst. Commissioner of CGST,
Division: Mandoli,
164, FIE Industrial Area,
Patparganj,
Delhi- 110092

EM9631215307N
21/01/25

Sub- Verification of genuineness of the exporter M/s New India Overseas (GSTIN-07ENWPA6523D1ZY) -reg.

Reference is invited to the above-mentioned subject.

Please refer to this office letter dated 27.08.2024 and 02.01.2025 of even No. (copies enclosed) on the above-mentioned subject. It is to inform that this office is investigating a case against the **Exporter** M/s New India Overseas (GSTIN- 07ENWPA6523D1ZY). In this regard, it is once again requested to get the following verified and report at the earliest: -

1. Whether the exporter M/s New India Overseas (GSTIN- 07ENWPA6523D1ZY) is existent at the declared premises. Physical verification of the premises may be got done.

2. Verify the genuineness of the exporter M/s New India Overseas (GSTIN- 07ENWPA6523D1ZY).

3. Whether the exporter M/s New India Overseas (GSTIN- 07ENWPA6523D1ZY) has filed GST returns regularly or otherwise.

4. Verify the genuineness of Input Tax Credit/IGST Refund availed exporter M/s New India Overseas (GSTIN- 07ENWPA6523D1ZY).

5. It is also requested to comment on whether the said GSTIN is genuine business entity or fraudulent/bogus/paper-based firm.

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 competent authority.

Signed by Wagh Chittaranjan Prakash
Date: 20-01-2025 08:39:59

CHITTARANJAN PRAKASH WAGH
JOINT COMMISSIONER
SIIB(X), JNCH, NHAVA SHEVA

EM9631218SIN
21/01/25

OFFICE OF THE GST OFFICER (WARD-77)
DEPARTMENT OF TRADE & TAXES
GOVERNMENT OF NCT OF DELHI
VYAPAR BHAWAN, NEW DELHI-110002,
PH. 011-23352310-14 Extn. 3077

No. GSTO/Ward-77/24-25/3932 Dated: 17/12/24

To,

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

Sub: Verification of genuineness of supplier M/s Badwaik Impex (GSTIN:07EMUPB5494R1ZW)-reg.

Sir,

I am to refer to your letter no. CUS/SIIB/INT/196/2024-SIIB(E) dated 04.12.2024 on the subject cited above. The requisite information for M/s Badwaik Impex (GSTIN 07EMUPB5494R1ZW) supplier of M/s New India Overseas (GSTIN:07ENWPA6523D1ZY) is given below.

It is to inform you that the ATR in r/o the above said firm including field visit in REG 30 is as under:

S.No.	GSTIN	Name of Firm	Status	Field visit report	ITC Blocked
1	07EMUPB5494R1ZW	Badwaik Impex	Cancelled Suo Moto w.e.f 09.01.2023)	Negative	ITC Blocked SGST 22155/- IGST 12349/-

Encl. as above.

17/12/24
GSTO (W-77)

ONER OF CUSTOMS, NS-II

Taxpayer Details

GSTIN			
07EMUPB5494R1ZW	manish ramesh badwaik	Proprietorship	Retail Business,Leasing Business
Status	State Jurisdiction		
Cancelled suo-moto		(CBIC),(DELHI),(DELHI EAST),(MANDOLI),(RANGE - 139)	01/09/2023
Date of Cancellation	Date of effect of Registration	Registered Mobile Number	
01/09/2023	01/09/2023	8054950957	jagdish24031992@gmail.com
Principal Address of Business	Name & Contact of Authorized Signatory		
GROUND , H.NO 3 KH NO 418 , GALI NO 22/1 village saboli , Saboli , New Delhi , North East Delhi , Delhi , 110093	manish ramesh badwaik 8054950957	NA NA	Normal
Overall Risk Score	Refund Risk Score	Compliance rating	
		NA	Yes
	Principal Place of Business Geocoded Address		
	GROUND , H.NO 3 KH NO 418 , GALI NO 22/1 village saboli , Saboli , New Delhi , North East Delhi , Delhi , 110093		

Return filing frequency

Type of Ledger / Register	IGST()	CGST()	SGST/UTGST()	CESS()
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00

Form GST REG-30

[See Rule 25]

Form for Field Visit Report

II and 48

Name of the Officer :- Abhishek Sharma

Date of Submission of Report :- 10 10 2024

Name of the taxable person :- manish ramesh badwaik

ARN :- NA

GSTIN Unique ID Number :- 07EMUPB5494R1ZW

Task Assigned by :- Manoj Kumar

Sr. No.	Particulars	Input
1	Date of Visit	09 10 2024
2	Time of Visit	02 25
3	Location details	
	Latitude:	Longitude:
	North-Bounded by:	South-Bounded by:
	West-Bounded by:	East-Bounded by:
4.	Whether address is same as mentioned in application	N
5	Particulars of the person available at the time of visit	
(i)	Name	na
(ii)	Father's Name	na
(iii)	Residential Address	na, na, na, East Delhi, Delhi, 111111
(iv)	Mobile Number	1111111111
(v)	Designation / Status	na
(vi)	Relationship with taxable person, if applicable	na
6	Functioning status of the business	N
7	Details of the premises	
	Open Space Area (in sq m.) - (approx.)	00
	Covered Space Area (in sq m.) - (approx.)	00
	Floor on which business premises located	00
8.	Documents verified	N
9	Ekyc Documents Uploaded	Not Uploaded
10	Do you recommend taxpayer to grant registration	No
11.	Upload photograph of the place with the person who is present at the place where site verification is conducted Photograph 1	

12	Comments: AT THE TIME OF VISIT IT FOUNDS THAT NO SUCH FIRM FOUND FUNCTIONAL IN THIS AREA. THE PHONE NO. OF THE FIRM WAS SWITCHED OFF. THE FIRM FOUND NON FUNCTIONAL. Place: Delhi — Name of the Officer: Abhishek Sharma Date: 10/10/2024 — Designation: Sales / Commercial Tax Inspector Jurisdiction: Ward 48

Blocked Credit ledger

GSTIN - 07EMUPB5494R1ZW
Legal Name - manish ramesh badwaik
Period: From -16-12-2024 To - 17-12-2024

Date	Reference No.	Block/ Unblock	Amount of blocked/unblocked credit				Blocked/Unblocked by	Reason
			Integrated Tax(₹)	Central Tax(₹)	State/UT tax(₹)	CESS(₹)		
17-12-2024	BL0712240000284	Blocked	0.00	12,349.00	22,135.00	0.00	Shri/Mr/MsManoj Kumar,Sales Tax Officer Class II / AVATO,DL077, Admn. State	REF. AC/CUSTOM DATED 04.12.24 PASSING OF INELIGIBLE INPUT TO 07[illegible]WPA6523D1ZY M/S NEW INDIA OVERSEAS

Stat

Statement of Shri Yoosuf Ali, authorised representative of M/s New India Overseas, 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 22.05.2024

****

In receipt of Summons having no. 20240578NT000051035D dated 22.05.2024 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, Maharshtra – 400707, I present myself for giving statement under section 108 of the Customs Act, 1962 on 22.05.2024. 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 Yoosuf Ali, aged 54 years and DOB- 02.07.1970. I am residing at 392, Shivaji nagar, tehsil dholana district hapur, pilkhua dehat, PO Pilkhauwa, dist- Ghaziabad, Uttar Pradesh- 245304. I have the personal Mobile No. 8860266938, Aadhaar Card bearing No. 450780272016, Pan Card No. AFEPA7366L, and I am submitting the copies of the same as proof of my identity. I have completed my B.Sc from S. S. V. college, Hapur, Ghaziabad, Uttar Pradesh. I can read, understand and write in Hindi & English. I am married and I am staying along with wife, two sons and a daughter 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. Give your brief introduction. What sort of work do you do?

Ans:- My name is Yoosuf Ali. I work for M/s New India Overseas. I arrange documents for export. I have been associated with this firm for last 07 months. I have been given authority letter to represent the summons which I am hereby submitting to you.

Q. Please provide a brief about the firm M/s New India Overseas?

Ans:- This firm is registered in October-2023. We have obtained the IEC for the firm on 07.11.2023 with IE Code-NEWPA6623D. The GST registration was obtained on 26.10.2023 with GSTIN- 07ENWPA6523D1ZY. This firm is registered at Gali no. 1, Ground Floor, Moonga Nagar, Karawal Nagar, New Delhi- 110094. We are a merchant exporter. Since inception we have been dealing in export of readymade garments. We procure goods from supplier in India and export them on certain margin.

Q. Has the S/B no. 8437746 dated 19.03.2024 filed by you?

Ans:- Yes the Shipping Bill No. 8437746 dated 19.03.2024 has been filed by us.

Q. Who is the proprietor of this firm and how are funds arranged for working capital to run the business?

Ans:- Mrs. Aashma Khan is the proprietor of this firm. We purchase the goods from suppliers on a condition that the payment will be made only after receipt of foreign

Yoosuf Ali

remittance by us post shipment. Hence, we have started exporting goods on expectation of getting remittance and then paying our supplier.

Q. From where have the goods under SB No. 8437746 dated 19.03.2024 purchased? How and when did you come in contact with your supplier?

Ans:- I have purchased the goods from M/s Badwaik Impex, registered at Ground, H. no. 3, KH No. 418, Gali No. 22/1, village saboli, New Delhi, North East Delhi, 110093. The supplier visited our office with sample goods in November-2023. Since then we have been in contact with the supplier.

Q. How have you justified the rate of goods filed in Shipping Bill No. 8437746 dated 19.03.2024?

Ans:- We have filled the subject shipping bill by procuring goods from M/s Badwaik Impex. The rate of goods has been fixed by keeping a margin over and above the price at which the goods have been procured. I am hereby furnishing the purchase invoice from M/s Badwaik Impex in support of the same, and putting my dated signature on it.

Q. Are you aware that status of GST registration of the supplier "Badwaik Impex" is suspended? What are the reasons behind it?

Ans. No, we were not aware about this suspension at the time of filing of shipping bill. We came to know about this only during the investigation. The goods under Shipping Bill No. 8437746 dated 19.03.2024 were purchased under invoice no. BK/23-24/W/12/06 dated 16.12.2023. The firm was very well active at that time. It is only recently that their GST registration has been suspended.

Further, when we enquired about the same from the supplier they replied that "by mistake of their accountant, GST return could not be filed by them within prescribed time. They undertook that they are liable for the any government tax liabilities raised by the department". I am submitting the communication received from M/s Badwaik Impex in this regard and putting my dated signature on it.

Q. Who is your consignee in this shipment? How and when did you come in contact with your Consignee?

Ans:- AKJ Readymade Garments Trading LLC having address Mohammed ahmed jma AL, Alsakit Al falasi Bldg, eman masjid, murshid bazar, deira, Dubai, UAE is our consignee. We met with the consignee in October-2023 through our mediator namely Mr. Afroz residing at Gandhi Nagar, Delhi.

Q. Your firm is registered in Delhi, but you are exporting from Nhava Sheva. Why didn't you file your shipping bill from Delhi only, being the nearest from your place of business?

Ans:- The shipment filed at any ICD near Delhi, which is a dry port, usually takes anywhere between 1 or 2 weeks to finally arrive at JNCH after LEO due to loading and shipment by train which also leads to higher freight charges. In retrospect, if we supply the goods directly at Nhava Sheva by road and then file the Shipping Bill here, we incur lower freight charges and lower risk of missing vessel booking as clearance is given within 1 or 2 days. It is only for the sake of time constraints and freight charges that we file Shipping Bill directly from Nhava Sheva.

Q. Do you have anything else to add to the above statement of yours?

Ans:- We would like to say that we are a genuine exporter. We purchase our export goods from suppliers in domestic market and export them by booking nominal profits. I would like to assert that as and when required, I will co-operate with the customs authorities in the ongoing investigation. I also plead the authority to kindly release the shipment at the earliest as we are under pressure of losing our clients' as well as suppliers' trust.

The above stetment of miud Rumming In To 03 Pages (SERIally mantioned (1 to 3) AND IT has been Recorded correctly as per TRUE correct and valuntry say Recorded as per my say with-oot any force threat Induecemont or eaxection on my request, the said. Stetment hase been tybeed on the office compoter of (SIIB(X) JNCH NAVA SEVA DISTRICT Raigarth MAHARASThra 400707, IT per MAY Say I certify IT has been Recorted exactly as stated by be in Responsons To qwestions Raised to me during the Proceedings.. I have Nothing more to Add Stetmemt of mine is correc tly Recorted as per MAY say. I there fore affix my dated signatuer or EACH Page. of the. Stetmemt in Tokan of having been Recorded accutely Is stemd by me.

22/5/2024

(Yoosuf Ali),
Authorised representative of M/s New India Overseas

Typed by me

22/5/24

(Arvind Singh)
IO/SIIB(X)

Before me

22/05/2024

(Kumar Swetank)
SIO /SIIB(X)