भारत सरकार/Government of India

वित्त मंत्रालय/Minsitry of Finance

आयुक्त सीमाशुल्क का कार्यालय, एनएस-II
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II

जवाहरलाल नेहरू सीमाशुल्क भवन

न्हावा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र- 400 707
JAWAHARLAL NEHRU CUSTOM HOUSE,
NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD,
MAHARASHTRA-400707

F.No. CUS/SIIB/ALT/653/2024-SIIB(E)-JNCH Date:07. 11 .2025
F. No. CUS/ASS/MISC/139/2025-CEAC

SCN No.: 1280 /2025-26/ADC/CEAC/NS-II/CAC/JNCH

DIN No.: 20251178NT00004454C4

SHOW CAUSE NOTICE

Subject: Investigation into Overvaluation of goods covered under Shipping Bills Nos. 2616259, 2616880, 2617606 and 2618221 all dated 21.07.2023 attempted to be Exported by M/s. RP Enterprise (IECDGFPP0099J)

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M/s. RP Enterprise (IEC-DGFPP0099J) having its office at Ground Floor, Shop No. 15, Platinum Plaza, Nr. Vraj Chowk, Sarthana Jakatnaka, Surat, Gujarat-395006 has filed the following Shipping Bills for Export of following items destined to UAE. The details are as under:

TABLE-I

SB No./ Date	Description	Quantity (NOS)	FOB (INR)	DBK (INR)	RoSCTL (INR)
2616259 DATED 21.07.2023	MENS T-SHIRTS OF COTTON	13080	74,24,051.04	1,55,905.07	3,28,985.02
2616880 DATED 21.07.2024	MENS T-SHIRTS OF COTTON	13320	75,60,272.16	1,58,765.72	3,35,021.44
2617606 DATED 21.07.2023	MENS T-SHIRTS OF COTTON	13200	74,92,161.60	1,57,335.39	3,32,003.23
2618221 DATED 21.07.2023	MENS T-SHIRTS OF COTTON	13080	74,24,051.04	1,55,905.07	3,28,985.02
TOTAL		52680	₹ 2,99,00,535.844	₹ 6,27,911.25	₹ 13,24,994.72

2. On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. RP Enterprise (IEC-DGFPP0099J) covered under Shipping Bills Nos. 2616259, 2616880, 2617606 and 2618221 all dated 21.07.2023 (hereinafter referred to as "Shipping Bills") (RUD-I) filed through their Customs Broker M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA License No. 11/1484) at JWR CFS, the goods covered in the Shipping Bills No. 2616259, 2616880, 2617606 and 2618221 all dated 21.07.2023 were declared as "MENS T-SHIRTS OF COTTON", were put on hold vide Hold No. 118/2022-23 SIIB(X) issued vide File No. SG/Misc-101/2021-22 SIIB(X) JNCH dated 25.07.2023 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

	भारत सरकार/Government of India वित्त मंत्रालय/Minsitry of Finance आयुक्त सीमाशुल्क का कार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II जवाहरलाल नेहरू सीमाशुल्क भवन न्हावा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र- 400 707 JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707

F.No. CUS/SIIB/ALT/653/2024-SIIB(E)-JNCH Date:27.11.2025
F. No. CUS/ASS/MISC/139/2025-CEAC

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

DIN No.:

SHOW CAUSE NOTICE

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2. On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. RP Enterprise (IEC-DGFPP0099J) covered under Shipping Bills Nos. 2616259, 2616880, 2617606 and 2618221 all dated 21.07.2023 (hereinafter referred to as "Shipping Bills") (RUD-I) filed through their Customs Broker M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA License No. 11/1484) at JWR CFS, the goods covered in the Shipping Bills No. 2616259, 2616880, 2617606 and 2618221 all dated 21.07.2023 were declared as "MENS T-SHIRTS OF COTTON", were put on hold vide Hold No. 118/2022-23 SIIB(X) issued vide File No. SG/Misc-101/2021-22 SIIB(X) JNCH dated 25.07.2023 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 this unit for detailed investigation.

3. Consequently, the subject goods pertaining to Shipping Bills Nos. 2616259, 2616880, 2617606 and 2618221 all dated 21.07.2023 were examined 100% vide Panchanama dated 28.07.2023 (RUD-II) in the presence of two independent Panchas, Representatives of Customs Broker and Exporter. 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. However, it appeared that the valuation of the goods covered in above said Shipping Bills is overvalued. Representative Sealed Samples (RSS) of the goods from the Shipping Bill were drawn for the purpose of further investigation.

4. Further, letter dated 17.08.2023 was forwarded to DYCC, JNCH alongwith RSS for testing in order to determine exact characteristics, nature and composition of the subject goods. DYCC tested the RSS and forwarded the test Report vide DYCC Reports No. 657/SIIB(X) dated 04.09.2023 (RUD-III). The details of test report are as under:

Item No	Item Description	RITC	Drawback Sr. No.	ROSCTL Sr. No.	DYCC Test Report
1	MENS TSHIRTS OF COTTON	61099090	610901B	610901B	The sample as received is in the form of a white, knitted readymade garment (Tshirt). This is wholly made of cotton. Total weight of the sample = 126.7 gm

The subject goods were found as declared correctly in terms of composition and description in the above-mentioned Shipping Bills.

5. To ascertain prevailing Market Value of the goods, the Market Enquiry of the goods covered under the subject Shipping Bills was required to be conducted, therefore this office had requested to the Exporter to represent them during the said Market Enquiry. The Market Enquiry was conducted on 21.08.2023 (RUD-IV) along with Authorized 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 28.07.2023 and Market Enquiry Report dated 21.08.2023, 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-II

Sl No.	Shipping Bill No. & Date	Description of goods	Declared				Re-determined		
			Quantity (PCS)	FOB (INR)	Drawback (INR)	ROSCTL (INR)	FOB	Draw back	ROSCTL
1	2616259 DATED 21.07.2023	MENS T-SHIRTS OF COTTON	13080	74,24,051.04	1,55,905.07	3,28,985.02	49,54,520 .06	1,04,044.92	2,42,771.48
2	2616880 DATED 21.07.2024	MENS T-SHIRTS OF COTTON	13320	75,60,272.16	1,58,765.72	3,35,021.44	50,45,428 .69	1,05,954.00	2,47,226.01

3	2617606 DATED 21.07.2023	MENS T-SHIRTS OF COTTON	13200	74,92,161.60	1,57,335.39	3,32,003.23	49,99,974 .37	1,04,999.46	2,44,998.74
4	2618221 DATED 21.07.2023	MENS T-SHIRTS OF COTTON	13080	74,24,051.04	1,55,905.07	3,28,985.02	49,54,520 .06	1,04,044.92	2,42,771.48
TOTAL			52680	₹ 2,99,00,535.844	₹ 6,27,911.25	₹ 13,24,994.72	₹ 1,99,54,443.18	₹ 4,19,043.31	₹ 9,77,767.72

Table-III

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess Export benefits (in Rs.)
₹ 1,99,54,443.18	₹ 2,08,867.95	₹ 3,47,227.00	₹ 5,56,094.95

6. As can be seen from the Table above, based on the Report received by the DYCC, JNCH and Market Enquiry conducted on 21.08.2023, it appears that the goods declared by the Exporter in the Shipping Bill Nos. 2616259, 2616880, 2617606 and 2618221 all dated 21.07.2023 have been mis-declared in terms of their value. The value of the goods has been re-determined based on the Market Enquiry Report dated 21.08.2023. 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. 2,99,00,535.84 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.

7. <u>Re-determination of Valuation</u>

7.1 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.

7.2 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.

7.3 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.

7.4 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 21.08.2023. 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 21.08.2023.

8. Past Exports:

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 20.06.2022 till 31.12.2024 for Exporter M/s. RP Enterprise (IEC-DGFPP0099J). However, the Exporter had filed a total No. of 07 Shipping Bills in past. During further investigation, ICES data was scrutinized, on perusal of the past Export data, no foreign remittance has been received as per FEMA regulations. The details of the Shipping Bills are as under where no BRC/foreign remittance has been realized yet against this IEC.

Table-IV

Sr. No.	SB No.	SB Date	LEO Date	Expected Realization Date	Drawback Amount (in INR)	RoSCTL	RoDTEP	FOB to be realised (In FC)
1	1092353	17-052023	19-052023	29-02-2024	1,87,297	284692	0	92,664
2	1093189	17-052023	19-052023	29-02-2024	1,82,294	277086	0	90,189
3	1093407	17-052023	19-052023	29-02-2024	1,92,785	293033	0	95,379
4	1093573	17-052023	19-052023	29-02-2024	2,00,933	305417	0	99,410
5	1093646	17-052023	19-052023	29-02-2024	1,98,648	301946	0	98,280

6	1836906	19-062023	19-062023	31-03-2024	1,88,063	305452	18,076	94,763
7	1836910	19-062023	19-062023	31-03-2024	1,80,195	419995	1017	94,746
TOTAL					13,30,215	21,87,621	19,093	6,65,431 (In FC)

In the event of non-receipt of foreign remittance in the above Shipping Bills, the claimed Export incentive i.e. Drawback & ROSCTL/RoDTEP are liable to be demanded Back from the Exporter.

9. Further, an alert to withhold the Export incentives against the Exporter M/s. RP Enterprise (IEC-DGFPP0099J) was inserted during the investigation.

10. The Exporter vide their letter dated 01.08.2023 requested to 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 under section 110A of the Customs Act, 1962 on execution of Bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee amounting to Rs. 2,00,000/- (Rupees Two Lakh Only) on 15.09.2023 (RUD-V).

11. Further, a letter dated 17.08.2023, Reminder-I dated 29.10.2024, Reminder-II dated 14.11.2024 and Reminder-III 10.12.2024 were also sent to jurisdictional DC/CGST Commissionerate i.e. Division-I, Range-III, ZoneVadodara of Surat Commissionerate to verify genuineness of the Exporter M/s. RP Enterprise (IEC-DGFPP0099J). However, no reply in this regard is received by this office.

SUMMONS & STATEMENT

12. Further, in order to record the statement of M/s. RP Enterprise (IECDGFPP0099J), under section 108 of Customs Act, 1962 04 Summonses have been issued vide DIN- 20240278NW000041464B dated 21.02.2024 to appear on 06.03.2024, DIN- 20241078NT00002782AA dated 30.10.2024 to appear on 21.11.2024, DIN-20241178NT000000C3BB dated 18.11.2024 to appear on 29.11.2024 & DIN- 20241278NT000042424C dated 03.12.2024 to appear on 19.12.2024 (RUD-VI) in the name of M/s. RP Enterprise (IEC-DGFPP0099J) to appear before the office of SIIB(X), 6th floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. However, the summonses sent via speed post returned to this office with the remark that the 'Item returned No such person in the address'. Also, above said 02 Summonses were sent on the email address provided by the exporter in their official correspondence with this office. However, the exporter did not turn up for deposing their statement.

13. Further, on receipt of Summons CBIC-DIN- 20240478NW000000B618 dated 25.04.2024 to appear on 02.05.2024, Mr. Gabaji M. Gunjal G-card 2114/2021 of CB firm M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484) present himself for the recording of the Statement under section 108 of the Customs Act, 1962 on 31.05.2024 (RUD-VII) wherein he inter-alia stated that he is power of attorney/G-Card Holder, in CB firm M/s. Indo Foreign (Agents) Pvt Ltd (CHA License No.11/1484), and supervises all work pertaining to Export and fully authorized to give statement. He further stated that he has been

employed with the firm for the last 16 years, and the firm has been in the CHA business for around 30 years. On being asked about the filing of four Shipping Bills Nos. 2616259, 2616880, 2617606, and 2618221 all dated 21.07.2023 on behalf of the exporter M/s. R.P Enterprise; in reply he stated that with the help of his subordinates, had filed the aforementioned Shipping Bills on behalf of the firm for the export consignments of M/s. R.P Enterprise. He further added that he is aware of the case, as the goods were found to be overvalued during the examination, and he was present during the process. On being asked how did you come in contact with the exporter M/s. R.P Enterprise; he replied that they came into contact with the exporter through a forwarder, Mr. Sunil. He also confirmed that the exporter's credentials were verified before filing the shipping bills. On being asked about the KYC documents of the exporter M/s. R.P Enterprise; he stated that they verified the exporter's KYC before filing the shipping bills, including a valid IEC issued by DGFT, bank authorization letters, a rent agreement, and verification via the DGFT online portal. Signed copies were submitted. On being asked about how much money did the exporter promise to pay for clearance of the goods; he replied that the exporter promised to pay Rs. 3,000 per shipment as agency charges, which are yet to be received. On being asked about the exporter is not responding to Summons; in reply he stated that as a customs broker, he filed shipping bills based on documents provided by the exporter, including KYC, invoices, and packing lists. He assured that he would inform the exporter regarding Customs' Summons. Further on being asked about suspect that the proprietor/exporter might be a front man while someone else was the actual owner and from where would they finance; he replied that he did not agree with this suspicion as their firm had verified the exporter's credentials and KYC as per CBLR 2018. Further, on being asked Why should it not be considered that you were aware of the misdeclaration by the exporter regarding a dubious supply chain; he replied that as per CBLR, all rules were complied with. He added that during the examination, the goods matched the declared quantity and marked description. He denied having any knowledge about the supply chain or any violations under the GST Act. Finally, when asked whether the CB firm or the exporter had been penalized by any government agency, Shri Gunjal affirmed that, to his knowledge, neither M/s. Indo-Foreign (Agents) Pvt. Ltd. nor the exporter had been penalized by any government agency to date.

13A. Further, on receipt of Spot Summons CBIC-DIN- 20250178NT0000444D6C dated 08.01.2025 to appear on 08.01.2025, the statement of Shri. Gabaji Mahadu Gunjal, authorised representative and G-Card holder of M/s. IndoForeign (Agents) Pvt. Ltd. (11/1484), was recorded under Section 108 of the Customs Act, 1962, on 08.01.2025 (RUD-VIII), wherein he stated that; On being asked about the work profile; he stated that they were a Customs Clearing & Forwarding Company engaged in handling import and export clearance at JNCH. He mentioned that he had been working as a G-Card holder with the firm since 2021 and that the firm had been in the business of clearance and forwarding for a long time. He further added that he had given a statement before SIIB(X), JNCH, during the year 2022-23. On being asked about the Shipping Bills Nos. 2616259, 2616880, 2617606, and 2618221, all dated 21.07.2023; in reply he stated that the aforementioned Shipping Bills had been filed by their company on behalf of M/s. RP Enterprise (IECDGFPP0099J). The goods being exported under the said Shipping Bills were "MEN'S T-SHIRTS OF COTTON". On being asked about the procedure followed by you during the filing of a Shipping Bill; he explained that exporters were verbally guided to send all necessary documents via email, and they were also asked whether export benefits were to be claimed. Based on the documents submitted, a checklist was prepared and sent to the exporter for approval. After receiving approval, the Shipping Bill was filed on ICEGATE on behalf of the exporter. On being asked how your company came into contact with the exporter; he replied that the company had come into contact with the exporter through a forwarder. On being asked about the KYC details of M/s. RP Enterprise (IEC-DGFPP0099J); he confirmed that the KYC details of M/s. RP Enterprise (IEC-DGFPP0099J) were taken, and a copy of the same was submitted. On being asked whether the address of M/s. RP Enterprise (IECDGFPP0099J) verified; he stated that the address of the exporter had been verified at the time of KYC before filing the Shipping Bills. On being asked about the Summonses issued under Section 108 of the Customs Act, 1962 to the exporter M/s. RP Enterprise (IEC-DGFPP0099J), but no one has appeared before this office to date; in reply he stated that the company was not in contact with the exporter for a long time and, therefore, he was unaware of the reason.

On being asked that as per the GST portal, the GSTIN status of the exporter M/s. RP Enterprise (IEC-DGFPP0099J), having GSTIN/UIN: 24DGFPP0099J1Z4, is reflected as Cancelled suo-moto (Effective from 13/05/2024); he reiterated that the company had not been in contact with the exporter for a long time and was not aware of this. On being asked about the Regulation 10 of the CBLR, 2018, mandates that the CB shall advise their client to comply with the provisions of the Act and report any non-compliance; he replied that a physical verification of the premises/addresses of the exporter had been conducted. The exporter had informed them that the subject goods covered under the mentioned Shipping Bills were locally procured and were intended for export. Accordingly, the Shipping Bills were filed based on the KYC documents provided by the exporter.

14. 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 goodsunder 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;
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, wilful 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).
[114AB. Penalty for obtaining instrument by fraud, etc.—Where any person has obtained any instrument by fraud, collusion, willful misstatement or suppression of facts and such instrument has been utilized 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.]

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) willful 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 utilized 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 utilization of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued: 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.

Section 28AA of the Customs Act, 1962 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 percent. 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) Not withstanding anything contained in sub-section (1), no interest shall bepayable where,

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

(b) such amount of duty is voluntarily paid in full, within forty-five days fromthe 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.

Section 75A(2) of 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 subsection (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 utilized by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such Export goods have not been utilized 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.

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;
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.

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

15.1 M/s. RP Enterprise (IEC-DGFPP0099J) having its registered office address at Ground Floor, Shop No. 15, Platinum Plaza, Nr. Vraj Chowk, Sarthana Jakatnaka, Surat, Gujarat-395006 had filed Shipping Bills Nos. 2616259, 2616880, 2617606 and 2618221 all dated 21.07.2023 through their Customs Broker M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA License No. 11/1484). The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bills comes to Rs. 1,99,54,443.18 as against the declared FOB value of Rs. 2,99,00,535.84. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 6,27,911.25 and RoSCTL of Rs. 13,24,994.72 whereas they were eligible for Drawback of Rs. 4,19,043.31 and RoSCTL of Rs. 9,77,767.72 respectively. (as tabulated in Table-II above).

15.2 As can be seen from the Table-II above, based on the Market Enquiry conducted on 21.08.2023, it appears that the goods declared by the Exporter in the Shipping Bill Nos. 2616259, 2616880, 2617606 and 2618221 all dated 21.07.2023 have been mis-declared in terms of their value. During the Market

Enquiry it was found that the value of the goods filed under the said Shipping Bills 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-II above. It is thus cogent and clear that the Exporter M/s. RP Enterprise (IEC-DGFPP0099J) had (i) mis-declared the impugned goods in terms of their value and composition, (ii) attempted to defraud the Government by claiming undue higher amount of Drawback and (iii) ROSCTL 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 respectively.

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 and description of the goods in the Shipping Bills filed by them to the Customs authorities.

15.4 As the Exporter had not made declaration truthfully in the said Shipping Bills, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, misstatement 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 Bills as Rs. 2,99,00,535.84 whereas the redetermined FOB value after conducting the Market Survey was Rs. 1,99,54,443.18 only and hence higher Drawback & RoSCTL and other Export incentives were attempted to be 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.

15.5 As the goods were attempted to be Exported by mis-declaration for which confiscation is proposed. However, the drawback & Rosctl claim in the live Shipping Bills as mentioned in Table-I is not demanded since the goods were not Exported and cleared for Back to Town.

15.6 The description of the goods was not found 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.

15.7 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.

15.8 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.

15.9 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.

15.10 The value of the impugned goods is, therefore, proposed to be redetermined 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 from Rs. 2,99,00,535.84 to Rs. 1,99,54,443.18 as per the Market Enquiry conducted of the subject goods.

15.11 With respect to the Exporter M/s. RP Enterprise (IEC-DGFPP0099J), this office sent 04 letters dated 17.08.2023, 29.10.2024, 14.11.2024 and 10.12.2024 for the verification of the genuineness of the Exporter but till date no reply is received from the jurisdictional GST Authority. Also, 04 Summonses to the Exporter have been dispatched to Exporter's address mentioned in the IEC by this office. However, the summonses sent via speed post returned to this office with the remark that the 'Item returned No such person in the address'. Also, Summonses have been sent through the e-mail address provided by the Exporter in their official correspondence with this office. However, the Exporter did not turn up for deposing their statement. Hence, from the above facts, it appears that the Exporter is non-existent at the PPOB. The GST status of the Exporter was ascertained from the GST Portal that Exporter filed the GSTR-1 and GSTR-3B up to September 2023 only. Consequently, the Shipping Bill Nos. 2616259, 2616880, 2617606 and 2618221 all dated 21.07.2023 filed by the said Exporter were put on hold by this office, it appears that the Exporter subsequently stopped filing the GSTR.
Hence, from the above facts, it appears that the Exporter is non-genuine. Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. and, hence the Exporter M/s. RP Enterprise (IEC-DGFPP0099J) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

15.12 It further appears that the Exporter M/s. RP Enterprise (IECDGFPP0099J) have rendered themselves liable to penalty in terms of section 114(iii) of the Customs Act, 1962 on account of mis-declaration in value of the impugned goods. The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the Exporter with malafide intent to avail undue/excess Export benefits in form of Drawback, Rosctl and other Export benefits. Therefore, M/s. RP Enterprise (IECDGFPP0099J) also liable for penalty in terms of Section 114 AA of Customs Act, 1962 for this intentional mis-declaration.

15.13 For the past Shipping Bills as mentioned in Table-IV wherein foreign remittance have been not received by the Exporter as per ICES 1.5 and thereby in a manner which rendered the said goods liable for confiscation in terms of Provisions of Section 113(ia) & 113(ja) of the Customs Act, 1962. The Export incentive claimed by the Exporter in these Shipping Bills are also liable to be demanded from them in terms of Section 75 and 75A of the Customs Act 1962 read with Rule 18 of the drawback Rules, 2017 & Section 28AAA and 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 along with applicable interest under section 28AA of the Customs Act, 1962.

15.14 As above discussed, the Exporter has obtained Drawback & RoSCTL/RoDTEP by fraud, collusion, willful misstatement or suppression of facts without realizing the BRC for the Past Shipping Bills mentioned in TableIV. Hence, it appears that the M/s. RP Enterprise (IEC-DGFPP0099J) 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 Bill filed by the Exporter as mentioned at Table-IV above.

15.15 The Custom Broker M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA License No. 11/1484) failed to ascertain the veracity and genuineness of the Exporter firm M/s. RP Enterprise (IEC-DGFPP0099J). 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, as stated by the CB, they have merely taken copies of the IEC and GST registration from the Exporter and started filing Shipping Bills on their behalf. Though, the CB stated that they conducted verification of address of the Exporter, no evidence has been produced in support of their claim and hence the deposition of the CB that they conducted physical verification of the premises of the exporter appear false and intended to escape from imposition of penalty. 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. From the photographs produced, it is not clear as to how and when the verification was done. 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 is dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

16. Now, M/s. RP Enterprise (IEC-DGFPP0099J) having its registered office a t Ground Floor, Shop No. 15, Platinum Plaza, Nr. Vraj Chowk, Sarthana Jakatnaka, Surat, Gujarat-395006 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 declared FOB value of Rs. 2,99,00,535.84 covered under the Shipping Bill Nos. 2616259, 2616880, 2617606 and 2618221 all dated 21.07.2023 should not be rejected and re-determined to Rs. 1,99,54,443.18 under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

ii. The drawback of Rs. 6,27,911.25 and Rosctl of Rs. 13,24,994.72 claimed in the Shipping Bill Nos. 2616259, 2616880, 2617606 and 2618221 all dated 21.07.2023 should not be rejected since the goods were cleared for Provisional Back To Town.

iii. The said impugned Export goods covered under the Shipping Bill Nos. 2616259, 2616880, 2617606 and 2618221 all dated 21.07.2023 having total declared FOB value of Rs. 2,99,00,535.84 which appear to be misdeclared 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.

iv. Penalty should not be imposed on M/s. RP Enterprise (IEC-DGFPP0099J) under Section 114(iii) for omission on the part of the exporter which have rendered the export goods liable for confiscation under Section 113(i), 113(ia) & 113(ja) of the Customs Act, 1962

v. Penalty should not be imposed on M/s. RP Enterprise (IEC-DGFPP0099J) under Section 114AA of the Customs Act, 1962 for 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, RODTEP and other export benefits.

vi. Penalty should not be imposed on M/s. RP Enterprise (IEC-DGFPP0099J) under Section 114AC of the Customs Act, 1962 for fraudulent utilisation of Input Tax Credit for claiming refund which have rendered the goods liable for confiscation in the aforementioned sections of the Customs Act, 1962.

vii. The goods pertaining to Shipping Bill Nos. mentioned in Table-IV should not be held liable for confiscation under the Provisions of Section 113(ia) and 113(ja) of the Customs Act, 1962 since the Export benefits of Drawback and Rosctl have been availed and taken by the Exporter without realising the Export proceeds i.e without receiving the remittance of the value of Export.

vii. The drawback amount of Rs. 13,30,215/- claimed in Shipping Bills mentioned at Table-IV above should not be recovered on account of non-receipt of remittance in 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.

viii. The Rosctl amount of Rs. 21,87,621/- and Rodtep of Rs. 19,093/- claimed in Shipping Bills mentioned at Table-IV above should not be recovered on account of non-receipt of remittance in terms of Notification No. 76/2021Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.

ix. Penalty should not be imposed on M/s. RP Enterprise (IEC-DGFPP0099J) under Section 114(iii) and 114AA of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-IV filed by the Exporter.

x. Penalty should not be imposed on M/s. RP Enterprise (IECDGFPP0099J) under Section 114AB of the Customs Act, 1962 on account of availment of export incentives without receipt of the foreign remittance in Shipping Bills Nos. mentioned in Table-IV filed by the Exporter.

xi. The Bond should not be enforced and Bank Guarantee of Rs. 2,00,000/(Rupees Two 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.

17. Further, M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484), Raheja Arcade, 4th Floor, Office No. 408, Plot No. 61, Sector-11, CBD Belapur, Navi Mumbai are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, CEAC, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why Penalty should not be imposed on them under Section 114(iii) and 114AA of the Customs Act, 1962 for violation of regulation 10(n) of CBLR, 2018.

18. The noticees are further informed that they should clearly state in their written reply whether they wish to be heard in person before the case in adjudicated. In case no reply is received within 30 days of the receipt of this SCN and no request is made for the PH or they do not appear before the adjudicating authority on the date and time fixed, the case will be decided exparte on the basis of evidence available on record without any further reference to them.

19. 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.

20. 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.

21. This show cause notice is issued without prejudice to any other action that may be taken against the persons/firms mentioned herein or any other person under the Customs Act, 1962 or any other law for the time being in force.

22. 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.

07/11/25

(Raghu B. Kiran)
ADDL. COMMISSIONER OF CUSTOMS
CEAC, NS-II, JNCH

To,

Noticees,

1. M/s. RP Enterprise (IEC-DGFPP0099J)
   Ground Floor, Shop No. 15, Platinum Plaza,
   Nr. Vraj Chowk, Sarthana Jakatnaka, Surat, Gujarat-395006.

2. M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484)
   Raheja Arcade, 4th Floor, Office No. 408, Plot No. 61, Sector-11, CBD Belapur, Navi Mumbai.

Copy to:

1. The Asstt. Commissioner of Customs,SIIB (X), JNCH.
2. The Additional Commissioner of Customs, CAC, NS-II JNCH for adjudication pls.
3. Supdt./CHS, JNCH for display on Notice Board.
4. Office Copy.

Annexure – I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill Nos. 2616259, 2616880, 2617606 and 2618221 all dated 21.07.2023
RUD-II	Panchanama dated 28.07.2023
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated on 21.08.2023
RUD-V	Provisional Back To Town NOC dated 15.09.2023.
RUD-VI	Summons dated 21.02.2024, 30.10.2024, 18.11.2024 and 03.12.2024 in the name of M/s. RP Enterprise (IEC-DGFPP0099J).
RUD-VII	Copy of statement of Mr. Gabaji M. Gunjal G-card 2114/2021 of CB firm M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484) dated 05.04.2024.
RUD-VIII	Copy of statement of Mr. Gabaji M. Gunjal G-card 2114/2021 of CB firm M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484) dated 08.01.2025.

CHA No: **AABCI3386BCH001**

INDO-FOREIGN (AGENTS) PVT LTD

INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Print on 24/07/2023 19:38:39

Job No.: **0000239** Date: **21/07/2023** S/B No.: **2616259** Date: **21/07/2023**

Loading Port: **INNSA1** State of Origin: **GUJARAT**

Exporter's Name
IEC No. (**0**) **DGFPP0099J** PAN:**DGFPP0099J**
R P ENTERPRISE
GROUND FLOOR SHOP NO.15,,PLATINIUM PLAZA Nr. VRAJ CHOWK,SARTHANA JAKAN
SURAT GUJARAT 395006
GSTN Type : **GSN** GSTN No : **24DGFPP0099J1Z4**

Consignee's Name
J M D GOODS WHOLESALES LLC
IRIDIUM BUILDING 102 AL BARRSHA FIRST
DUBAI U.A.E 0503093904
UNITED ARAB EMIRATES

Port of Loading (INNSA1)	: **Nhava Sheva Sea**	No of Packages	: **109**
Country of Final Dest. (AE)	: **UNITED ARAB EMIRATES**	Loose Packets.	:
Port of Final Dest. (AEJEA)	: **JEBEL ALI**	Type of Packages	: **PKG**
Port of Discharge (AEJEA)	: **JEBEL ALI**	Net Weight (**KGS**)	: **1908.000**
Country of Discharge (AE)	: **UNITED ARAB EMIRATES**	Gross Weight (**KGS**)	: **2126.000**
Nature of Cargo	: **C**	No. of Containers	: **0**
Rotation No	:		

Marks & No(s). : AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RoDTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"

Forex Bank Acc	: **0**	RBI Waiver No	:
FOB Value (**Rs.**)	: **7424051.04**	RODTEP Amount	:
ST / Excise Regn.	:	Drawback Account No	:
Authorised Dealer Code	: **0370314**	DBK Amount	: **155905.07**
I.F.S. Code	: **0**	F ROSCTL Amount	: **328985.00**

Invoice Details Serial No	: **1**		
Invoice Value	: **91429.20 (Rs. 7424051.04)**	DBK Value (**Rs.**)	: **155905.07**
FOB Value	: **91429.20 (Rs. 7424051.04)**	Currency of Invoice	: **USD**
Invoice No.	: **RP/108/23-24**	Invoice Date	: **20/07/2023**
Nature of Contract	: **FOB**	Exchange Rate	: **USD 1 = Rs. 81.20**
Contract No.	:	Contract Date	:
Third Party	:		

	Rate	Currency	Amount
Insurance			
Freight			
Discount			
Commission			
Other Deduction			
Packing Charges			

Buyer's Name and Address
NIYAT GOODS WHOLESALERS L,L,C
OFFICE NO 301, FISAL ABDULLA SALEH
AL GURG, SHEESHA FACTORY BUILDING

Nature of Payment : **DA**
Period of Payment : **180 Days**

SL No	RITC Code / Quantity / Scheme Description / Manufacturer Details / Transit Country	Item Description / Units / Source State	Rate	Per / HAWB	TotalPkg	Units / IGSTPymt	Total Value(FC) / Declared PMV(INR) / Tax Value	FOB Value(INR) / Accepted PMV(INR) / Tax Amount	Scheme Reward / End Use
1	61099090 13080 Drawback,and ROSCTL	MENS T -SHIRTS OF COTTON NOS	6.99	Per 1		NOS	91429.20 624.35	7424051.04 8166456.14	60 YES
#						LUT Tax Value : 0.00 IGST Amt : 0.00		0.00 7424051.04 8166456.14	GNX100

Drawback Details

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	610901B	0.00	2.10	0.00	12.00	13080.000	155905.07

ROSCTL Details

INV No	Item No	ROSCTL Sl.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	610901B	2.90	13.80	2.00	0.00	13080.000	180504.00	148481.02	328985.02

Packages Details

Packages From	Packages To	Kind Package
441	549	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	13080 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI

28/7/23

PL
IB 28/7/2023

28/7/23

INDO-FOREIGN (AGENTS) PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)
Shipping Bill for Export

Job No.: **0000239** Date: **21/07/2023** S/B No.: **2616259** Date: **21/07/2023** Loading Port: **INNSA1** State of Origin: **GUJARAT**

0.00 0.00 0.00

Supporting Documents Details

Inv No / Document Issuer Party Name / Document Beneficiary Name	Item No	IRN No	DRN No / Document Issuer Party Address / Document Beneficiary Address	Document Type Description	Place of Issue	Issue Date	Expiry Date
1	1	2023072100050321	RP/108/23-24	271000 Packing list	United Arab Emirates	21/07/2023	
J M D GOODS WHOLESALES LLC			IRIDIUM BUILDING 102 AL BARRSHA FIRST DUBAI U.A.E 0503093904				
R P ENTERPRISE			GROUND FLOOR SHOP NO 15,,PLATINIUM PLAZA Nr, VRAJ CHOWK,SARTHANA JAKAN SURAT GUJARAT				
1	1	2023072100050322	2023072100018611	101000 Registration Document	United Arab Emirates	21/07/2023	
J M D GOODS WHOLESALES LLC			IRIDIUM BUILDING 102 AL BARRSHA FIRST DUBAI U.A.E 0503093904				
R P ENTERPRISE			GROUND FLOOR SHOP NO 15,,PLATINIUM PLAZA Nr, VRAJ CHOWK,SARTHANA JAKAN SURAT GUJARAT				
1	1	2023072100050323	RP/108/23-24	380000 Commercial Invoice	United Arab Emirates	21/07/2023	
J M D GOODS WHOLESALES LLC			IRIDIUM BUILDING 102 AL BARRSHA FIRST DUBAI U.A.E 0503093904				
R P ENTERPRISE			GROUND FLOOR SHOP NO 15,,PLATINIUM PLAZA Nr, VRAJ CHOWK,SARTHANA JAKAN SURAT GUJARAT				

Statement Details

Inv/Item Sn	Code	Title
1/1,	DEC-RS001	I/We R P ENTERPRISE holder of IEC No DGFPP0099J, in regard to my/our 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 purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

Invoice	Item	Agency	Document Name
-		-	Invoice
-		-	Packaging List

Factory Stuffing	Sample Accompained	Vessel Name & Voys, Rotation No & Date
NO		

I/We declare that pariculars given here in true and correct.
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 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 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.

Signature of Exporter/CHA with Date

P~1
28/7/23

P2
28/7/2023

G~card
28/7/23

CHA No: **AABCI3386BCH001**

INDO-FOREIGN (AGENTS) PVT LTD

INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: **0000240** Date: **21/07/2023** S/B No.: **2616880** Date: **21/07/2023** Loading Port: **INNSA1** State of Origin: **GUJARAT**

Exporter's Name
IEC No. (0) DGFPP0099J PAN:DGFPP0099J
R P ENTERPRISE
GROUND FLOOR SHOP NO.15,,PLATINIUM PLAZA Nr. VRAJ CHOWK,SARTHANA JAKAN
SURAT GUJARAT 395006
GSTN Type : GSN GSTN No : 24DGFPP0099J1Z4

Consignee's Name
ALMARKAZ ALAWAL GENERAL TRADING LLC
OFFICE NO:606-372, BAYAN BUISNESS CENTER,DUBAI INVESTMENT PARK FIRST
UNITED ARAB EMIRATES

Port of Loading (INNSA1)	: **Nhava Sheva Sea**	No of Packages	: **111**
Country of Final Dest. (AE)	: **UNITED ARAB EMIRATES**	Loose Packets.	:
Port of Final Dest. (AEJEA)	: **JEBEL ALI**	Type of Packages	: **PKG**
Port of Discharge (AEJEA)	: **JEBEL ALI**	Net Weight (KGS)	: **1943.000**
Country of Discharge (AE)	: **UNITED ARAB EMIRATES**	Gross Weight (KGS)	: **2165.000**
Nature of Cargo	: **C**	No. of Containers	: **0**
Rotation No	:		

Marks & No(s). : AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RoDTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"

Forex Bank Acc	: **0**	RBI Waiver No	:
FOB Value (**Rs.**)	: **7560272.16**	RODTEP Amount	:
ST / Excise Regn.	:	Drawback Account No	:
Authorised Dealer Code	: **0370314**	DBK Amount	: **158765.72**
I.F.S. Code	: **0**	F ROSCTL Amount	: **335021.00**

Invoice Details Serial No	: **1**		
Invoice Value	: **93106.80 (Rs. 7560272.16)**	DBK Value (**Rs.**)	: **158765.72**
FOB Value	: **93106.80 (Rs. 7560272.16)**	Currency of Invoice	: **USD**
Invoice No.	: **RP/109/23-24**	Invoice Date	: **20/07/2023**
Nature of Contract	: **FOB**	Exchange Rate	: **USD 1 = Rs. 81.20**
Contract No.	:	Contract Date	:
Third Party	:		

	Rate	Currency	Amount
Insurance			
Freight			
Discount			
Commission			
Other Deduction			
Packing Charges			

Buyer's Name and Address
J M D GOODS WHOLESALES LLC
IRIDIUM BUILDING 102 AL BARRSHA FIRST
DUBAI U.A.E 0503093904

Nature of Payment : **DA**
Period of Payment : **180 Days**

SL No	RITC Code / Quantity / Scheme Description / Manufacturer Details / Transit Country	Item Description / Units / Source State	Rate / HAWB	Per / TotalPkg	Units / IGSTPymt	Total Value(FC) / Declared PMV(INR) / Tax Value	FOB Value(INR) / Accepted PMV(INR) / Tax Amount	Scheme / Reward / End Use
1	61099090 13320 Drawback,and ROSCTL	MENS T -SHIRTS OF COTTON NOS	6.99	Per 1	NOS	93106.80 624.35	7560272.16 8316299.38	60 YES
#					LUT Tax Value : 0.00 IGST Amt : 0.00		0.00 7560272.16 8316299.38	GNX100

Drawback Details

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	610901B	0.00	2.10	0.00	12.00	13320.000	158765.72

ROSCTL Details

INV No	Item No	ROSCTL Sl.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	610901B	2.90	13.80	2.00	0.00	13320.000	183816.00	151205.44	335021.44

Packages Details

Packages From	Packages To	Kind Package
550	660	PKG

Single Windows Type of Information

/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
	13320 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI

P1 08/7/1
P2 28/7/2023
28/7/23

INDO-FOREIGN (AGENTS) PVT LTD

INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: **0000240** Date: **21/07/2023** S/B No.: **2616880** Date: **21/07/2023** Loading Port: **INNSA1** State of Origin: **GUJARAT**

0.00 0.00 0.00

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name			Document Issuer Party Address				
Document Beneficiary Name			Document Beneficiary Address				
1	1	2023072100050436	RP/109/23-24	271000 Packing list	United Arab Emirates	21/07/2023	
ALMARKAZ ALAWAL GENERAL TRADING LLC			OFFICE NO.606-372, BAYAN BUISNESS CENTER,DUBAI INVESTMENT PARK FIRST				
R P ENTERPRISE			GROUND FLOOR SHOP NO 15,,PLATINIUM PLAZA Nr, VRAJ CHOWK,SARTHANA JAKAN SURAT GUJARAT				
1	1	2023072100050437	2023072100018648	101000 Registration Document	United Arab Emirates	21/07/2023	
ALMARKAZ ALAWAL GENERAL TRADING LLC			OFFICE NO.606-372, BAYAN BUISNESS CENTER,DUBAI INVESTMENT PARK FIRST				
R P ENTERPRISE			GROUND FLOOR SHOP NO 15,,PLATINIUM PLAZA Nr, VRAJ CHOWK,SARTHANA JAKAN SURAT GUJARAT				
1	1	2023072100050438	RP/109/23-24	380000 Commercial Invoice	United Arab Emirates	21/07/2023	
ALMARKAZ ALAWAL GENERAL TRADING LLC			OFFICE NO.606-372, BAYAN BUISNESS CENTER,DUBAI INVESTMENT PARK FIRST				
R P ENTERPRISE			GROUND FLOOR SHOP NO 15,,PLATINIUM PLAZA Nr, VRAJ CHOWK,SARTHANA JAKAN SURAT GUJARAT				

Statement Details

Inv/Item Sn	Code	Title
1/1,	DEC-RS001	I/We R P ENTERPRISE holder of IEC No DGFPP0099J, in regard to my/our 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 purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

Invoice	Item	Agency	Document Name
-	-		Invoice
-	-		Packaging List

Factory Stuffing	Sample Accompained	Vessel Name & Voys, Rotation No & Date
NO		

I/We declare that pariculars given here in true and correct.

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 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 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.

Signature of Exporter/CHA with Date

P-1 28/7/23

P-2 28/7/2023

G-card 28/7/23

CHA No: **AABCI3386BCH001**

INDO-FOREIGN (AGENTS) PVT LTD

INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Print on 24/07/2023 19:39:47

Job No.: **0000241** Date: **21/07/2023** S/B No.: **2617606** Date: **21/07/2023** Loading Port: **INNSA1** State of Origin: **GUJARAT**

Exporter's Name	Consignee's Name
IEC No. (0) DGFPP0099J PAN:DGFPP0099J	NIYAT GOODS WHOLESALERS L.L.C
R P ENTERPRISE	OFFICE NO 301, FISAL ABDULLA SALEH
GROUND FLOOR SHOP NO.15,,PLATINIUM PLAZA Nr. VRAJ CHOWK,SARTHANA JAKAN	AL GURG, SHEESHA FACTORY BUILDING
SURAT GUJARAT 395006	UNITED ARAB EMIRATES
GSTN Type : GSN GSTN No : 24DGFPP0099J1Z4	

Port of Loading (INNSA1)	: **Nhava Sheva Sea**	No of Packages	: **110**
Country of Final Dest. (AE)	: **UNITED ARAB EMIRATES**	Loose Packets.	:
Port of Final Dest. (AEJEA)	: **JEBEL ALI**	Type of Packages	: **PKG**
Port of Discharge (AEJEA)	: **JEBEL ALI**	Net Weight (KGS)	: **1925.000**
Country of Discharge (AE)	: **UNITED ARAB EMIRATES**	Gross Weight (KGS)	: **2145.000**
Nature of Cargo	: **C**	No. of Containers	: **0**
Rotation No	:		
Marks & No(s).	: AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RoDTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"		

Forex Bank Acc	: **0**	RBI Waiver No	:
FOB Value (Rs.)	: **7492161.60**	RODTEP Amount	:
ST / Excise Regn.	:	Drawback Account No	:
Authorised Dealer Code	: **0370314**	DBK Amount	: **157335.39**
I.F.S. Code	: **0**	F ROSCTL Amount	: **332003.00**

Invoice Details Serial No	: **1**		
Invoice Value	: **92268.00 (Rs. 7492161.60)**	DBK Value (Rs.)	: **157335.39**
FOB Value	: **92268.00 (Rs. 7492161.60)**	Currency of Invoice	: **USD**
Invoice No.	: **RP/110/23-24**	Invoice Date	: **20/07/2023**
Nature of Contract	: **FOB**	Exchange Rate	: **USD 1 = Rs. 81.20**
Contract No.	:	Contract Date	:
Third Party	:		

	Rate	Currency	Amount
Insurance			
Freight			
Discount			
Commission			
Other Deduction			
Packing Charges			

Buyer's Name and Address
J M D GOODS WHOLESALES LLC
IRIDIUM BUILDING 102 AL BARRSHA FIRST
DUBAI U.A.E 0503093904

Nature of Payment : **DA**
Period of Payment : **180 Days**

SL No	RITC Code / Quantity / Scheme Description / Manufacturer Details / Transit Country	Item Description / Units / Source State	Rate / HAWB	Per / TotalPkg	Units / IGSTPymt	Total Value(FC) / Declared PMV(INR) / Tax Value	FOB Value(INR) / Accepted PMV(INR) / Tax Amount	Scheme Reward / End Use
1	61099090	MENS T -SHIRTS OF COTTON						60
	13200	NOS	6.99	Per 1	NOS	92268.00	7492161.60	YES
	Drawback,and ROSCTL					624.35	8241377.76	
#					LUT		0.00	GNX100
					Tax Value : 0.00		7492161.60	
					IGST Amt : 0.00		8241377.76	

Drawback Details

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	610901B	0.00	2.10	0.00	12.00	13200.000	157335.39

ROSCTL Details

INV No	Item No	ROSCTL Sl.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	610901B	2.90	13.80	2.00	0.00	13200.000	182160.00	149843.23	332003.23

Packages Details

Packages From	Packages To	Kind Package
661	770	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	13200 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI

P.1 28/7/23 P-2 28/7/2023 G rand 28/7/23

INDO-FOREIGN (AGENTS) PVT LTD

INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: **0000241** Date: **21/07/2023** S/B No.: **2617606** Date: **21/07/2023** Loading Port: **INNSA1** State of Origin: **GUJARAT**

0.00 0.00 0.00

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name			Document Issuer Party Address				
Document Beneficiary Name			Document Beneficiary Address				
1	1	2023072100050580	RP/110/23-24	271000 Packing list	United Arab Emirates	21/07/2023	
NIYAT GOODS WHOLESALERS L.L.C			OFFICE NO 301, FISAL ABDULLA SALEH AL GURG, SHEESHA FACTORY BUILDING				
R P ENTERPRISE			GROUND FLOOR SHOP NO 15,,PLATINIUM PLAZA Nr, VRAJ CHOWK,SARTHANA JAKAN SURAT GUJARAT				
1	1	2023072100050581	2023072100018693	101000 Registration Document	United Arab Emirates	21/07/2023	
NIYAT GOODS WHOLESALERS L.L.C			OFFICE NO 301, FISAL ABDULLA SALEH AL GURG, SHEESHA FACTORY BUILDING				
R P ENTERPRISE			GROUND FLOOR SHOP NO 15,,PLATINIUM PLAZA Nr, VRAJ CHOWK,SARTHANA JAKAN SURAT GUJARAT				
1	1	2023072100050582	RP/110/23-24	380000 Commercial Invoice	United Arab Emirates	21/07/2023	
NIYAT GOODS WHOLESALERS L.L.C			OFFICE NO 301, FISAL ABDULLA SALEH AL GURG, SHEESHA FACTORY BUILDING				
R P ENTERPRISE			GROUND FLOOR SHOP NO 15,,PLATINIUM PLAZA Nr, VRAJ CHOWK,SARTHANA JAKAN SURAT GUJARAT				

Statement Details

Inv/Item Sn	Code	Title
1/1,	DEC-RS001	I/We R P ENTERPRISE holder of IEC No DGFPP0099J, in regard to my/our 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 purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

Invoice	Item	Agency	Document Name
-	-		Invoice
-	-		Packaging List

Factory Stuffing	Sample Accompained	Vessel Name & Voys, Rotation No & Date
NO		

I/We declare that pariculars given here in true and correct.

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 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 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.

Signature of Exporter/CHA with Date

P-11
28/7/23

P-2
28/7/2023

G. Card
28/7/23

R88

CHA No: **AABCI3386BCH001**

INDO-FOREIGN (AGENTS) PVT LTD

INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Print on 24/07/2023 19:39:58

Shipping Bill for Export

Job No.: **0000242** Date: **21/07/2023** S/B No.: **2618221** Date: **21/07/2023** Loading Port: **INNSA1** State of Origin: **GUJARAT**

Exporter's Name
IEC No (0) **DGFPP0099J** PAN **DGFPP0099J**
R P ENTERPRISE
GROUND FLOOR SHOP NO.15,,PLATINIUM PLAZA Nr, VRAJ CHOWK,SARTHANA JAKAN
SURAT GUJARAT 395006
GSTN Type : **GSN** GSTN No : **24DGFPP0099J1Z4**

Consignee's Name
ZEEFINITY GOODS TRADING L.L.C
BUSINESS BAY
DUBAI - UAE
UNITED ARAB EMIRATES

Port of Loading (INNSA1)	: **Nhava Sheva Sea**	No of Packages	: **109**
Country of Final Dest. (AE)	: **UNITED ARAB EMIRATES**	Loose Packets.	:
Port of Final Dest. (AEJEA)	: **JEBEL ALI**	Type of Packages	: **PKG**
Port of Discharge (AEJEA)	: **JEBEL ALI**	Net Weight (KGS)	: **1908.000**
Country of Discharge (AE)	: **UNITED ARAB EMIRATES**	Gross Weight (KGS)	: **2126.000**
Nature of Cargo	: **C**	No. of Containers	: **0**
Rotation No	:		

Marks & No(s). : AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RoDTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"

Forex Bank Acc	: **0**	RBI Waiver No	:
FOB Value (**Rs.**)	: **7424051.04**	RODTEP Amount	:
ST / Excise Regn.	:	Drawback Account No	:
Authorised Dealer Code	: **0370314**	DBK Amount	: **155905.07**
I.F.S. Code	: **0**	F ROSCTL Amount	: **328985.00**

Invoice Details Serial No	: **1**		
Invoice Value	: **91429.20 (Rs. 7424051.04)**	DBK Value (**Rs.**)	: **155905.07**
FOB Value	: **91429.20 (Rs. 7424051.04)**	Currency of Invoice	: **USD**
Invoice No.	: **RP/111/23-24**	Invoice Date	: **20/07/2023**
Nature of Contract	: **FOB**	Exchange Rate	: **USD 1 = Rs. 81.20**
Contract No.	:	Contract Date	:
Third Party	:		

	Rate	Currency	Amount
Insurance			
Freight			
Discount			
Commission			
Other Deduction			
Packing Charges			

Buyer's Name and Address
J M D GOODS WHOLESALES LLC
IRIDIUM BUILDING 102 AL BARRSHA FIRST
DUBAI U.A.E 0503093904

Nature of Payment : **DA**
Period of Payment : **180 Days**

SL No	RITC Code / Quantity / Scheme Description / Manufacturer Details / Transit Country	Item Description / Units / Source State	Rate	Per / HAWB	TotalPkg	Units / IGSTPymt	Total Value(FC) / Declared PMV(INR) / Tax Value	FOB Value(INR) / Accepted PMV(INR) / Tax Amount	Scheme / Reward / End Use
1	61099090	MENS T -SHIRTS OF COTTON							60
	13080	NOS	6.99	Per 1		NOS	91429.20	7424051.04	YES
	Drawback,and ROSCTL						624.35	8166456.14	
#						LUT		0.00	GNX100
							Tax Value : 0.00	7424051.04	
							IGST Amt : 0.00	8166456.14	

Drawback Details

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	610901B	0.00	2.10	0.00	12.00	13080.000	155905.07

ROSCTL Details

INV No	Item No	ROSCTL Sl.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	610901B	2.90	13.80	2.00	0.00	13080.000	180504.00	148481.02	328985.02

Packages Details

Packages From	Packages To	Kind Package
771	879	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	13080 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI

P 28/7/23 P-2 28/7/2023 PT2 27/7/23 G. 28/7/23

INDO-FOREIGN (AGENTS) PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)
Shipping Bill for Export

Job No.: **0000242** Date: **21/07/2023** S/B No.: **2618221** Date: **21/07/2023** Loading Port: **INNSA1** State of Origin: **GUJARAT**

0.00 0.00 0.00

Supporting Documents Details

Inv No / Document Issuer Party Name / Document Beneficiary Name	Item No	IRN No	DRN No / Document Issuer Party Address / Document Beneficiary Address	Document Type Description	Place of Issue	Issue Date	Expiry Date
1	1	2023072100050679	2023072100018732	101000 Registration Document	United Arab Emirates	21/07/2023	
ZEEFINITY GOODS TRADING L.L.C			BUSINESS BAY DUBAI - UAE				
R P ENTERPRISE			GROUND FLOOR SHOP NO 15,,PLATINIUM PLAZA Nr, VRAJ CHOWK,SARTHANA JAKAN SURAT GUJARAT				
1	1	2023072100050678	RP/111/23-24	271000 Packing list	United Arab Emirates	21/07/2023	
ZEEFINITY GOODS TRADING L.L.C			BUSINESS BAY DUBAI - UAE				
R P ENTERPRISE			GROUND FLOOR SHOP NO 15,,PLATINIUM PLAZA Nr, VRAJ CHOWK,SARTHANA JAKAN SURAT GUJARAT				
1	1	2023072100050680	RP/111/23-24	380000 Commercial Invoice	United Arab Emirates	21/07/2023	
ZEEFINITY GOODS TRADING L.L.C.			BUSINESS BAY DUBAI - UAE				
R P ENTERPRISE			GROUND FLOOR SHOP NO 15,,PLATINIUM PLAZA Nr, VRAJ CHOWK,SARTHANA JAKAN SURAT GUJARAT				

Statement Details

Inv/Item Sn	Code	Title
1/1.	DEC-RS001	I/We R P ENTERPRISE holder of IEC No DGFPP0099J, in regard to my/our 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 purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

Invoice	Item	Agency	Document Name
-	-		Invoice
-	-		Packaging List

Factory Stuffing	Sample Accompained	Vessel Name & Voys, Rotation No & Date
NO		

I/We declare that pariculars given here in true and correct.
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 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 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.

Signature of Exporter/CHA with Date

P-1 28/7/23 P-2 28/7/2023 G- 28/7/23

PANCHANAMA dated 28.07.2023 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai – 410206

		Pancha No. 1			Pancha No. 2
Name	:	Chetan Kisan Rohokale	Name	:	Navnath Bhau Date
Age	:	28	Age	:	34
Address	:	Ahmadnagar,Maharashtra-414103	Address	:	Pune.Maharashtra-412410
Occupation	:	Service	Occupation	:	Service
Mobile No.	:	9137321384	Mobile No.	:	7506044643

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Banmeet Singh, an Intelligence Officer, SIIB(X), JNCH on 28.07.2023 at 11:10 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. R P ENTERPRISE (IEC: DGFPP0099J) covered under Shipping Bills No.2616259,2616880,2617606 and 2618221 all dated 21.07.2023 which were carted inside Shed No. G of JWR CFS, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Gabaji M. Gunjal, G-card holder of CB M/s. Indo-Foreign (Agents) Pvt Ltd (CHA License No:11/1484) having ID Kardex No. 2114/2021. Then the officer explained to us that the exporter M/s. R P ENTERPRISE (IEC: DGFPP0099J) having address at Ground Floor Shop No.15,Platinum Plaza,Nr Vraj Chowk,Sarthana Jakan,Surat,Gujarat-395006 has filed Shipping Bills No.2616259,2616880,2617606 and 2618221 all dated 21.07.2023 through their Customs Broker M/s. Indo-Foreign (Agents) Pvt Ltd (CHA License No:11/1484) for export of their consignment.

We were shown the Hold letter No. 118/2022-23 SIIB(X) issued vide F. No. SG/Misc-101/2021-22 SIIB(X), JNCH dated 25.07.2023 signed by Dy. Commissioner of Customs, SIIB(X), JNCH regarding hold of Shipping Bills No.2616259,2616880,2617606 and 2618221 all dated 21.07.2023 of M/s. R P ENTERPRISE (IEC: DGFPP0099J) filed through their authorized Customs Broker M/s. Indo-Foreign (Agents) Pvt Ltd (CHA License No:11/1484). We were also shown copy of Shipping Bills No.2616259,2616880,2617606 and 2618221 all dated 21.07.2023,their

P-1 28/7/23

P-2 28/7/2023

G-Card 28/7/23

respective export invoice and packing list. We have put our dated signatures on the above-mentioned documents in token of having seen and understood the same.

Further, the officer requested us to bear witness to the examination proceedings of the subject goods placed in Shed No.G, to which we both voluntarily agreed.Thereafter, all of us proceeded to the area/location inside Shed No.G where the subject goods covered under the Shipping Bills No.2616259,2616880,2617606 and 2618221 all dated 21.07.2023 were placed. On reaching the specified place, a total of 439 packages(109 packages covered under S/B No.2616259 dated 21.07.2023,111 packages covered under S/B No.2616880 dated 21.07.2023,110 packages covered under S/B No.2617606 dated 21.07.2023 and 109 packages covered under S/B No.2618221 dated 21.07.2023) found placed at the said location were opened by the CHA staff and labour available in the CFS and further the officer started examining the goods thoroughly.

Following are the details of the subject consignment:

Sr.No.	S/Bill No. & Date	Description of goods	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)
1	2616259/21.07.2023	Mens T-Shirts of Cotton	74,24,051	1,55,905	3,28,985
2	2616880/21.07.2023		75,60,272	1,58,766	3,35,021
3	2617606/21.07.2023		74,92,162	1,57,335	3,32,003
4	2618221/21.07.2023		74,24,051	1,55,905	3,28,985

During 100% examination, the subject goods were found as declared in the Shipping Bills No. 2616259,2616880,2617606 and 2618221 all dated 21.07.2023 in terms of quantity and description. However, the declared value of the goods appeared to be on higher side.

Thereafter, samples of the item declared as "Mens T-Shirts of Cotton" were drawn randomly in triplicate from S/B No.2618221 dated 21.07.2023. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation

P.1 28/7/23

P.2 NB 28/7/2023

28/7/23

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 Gabaji M. Gunjal, G-card holder of CB M/s. Indo-Foreign (Agents) Pvt Ltd (CHA License No:11/1484) having ID Kardex No. 2114/2021.

All the goods pertaining to the aforesaid Shipping Bills were re-packed in the same packages and kept back inside Shed-G, JWR, CFS in our presence and the same were handed over to Manager, JWR for safe custody.

We put our dated signature on the Shipping Bills No. 2616259,2616880,2617606 and 2618221 all dated 21.07.2023, their respective export Invoice, Packing List & other relevant documents as token of having seen the same and being present during the examination.

The Panchanama running into 03 pages ended on the same place and same date i.e. 28.07.2023 at 20:25 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/concerned goods.

Drawn by me, on the 28th day of July,2023.

28.07.2023

I.O./SIIB(X), JNCH

(Banmeet Singh)

Pancha-I

28/7/23

Chetan K. Rohokale

Pancha-II

28/7/2023

Maunath B. Date

In presence of:

28/7/23

Authorized Customs Broker representative

(Gunjal G M)

Lab 657/SIIB (X) dt. 18/08/2023

S/B No 2618221/21.7.23

Report:- The sample as received is in the form of a white, knitted readymade garment (T-shirt). It is wholly made of cotton.

Total weight of the sample = 126.7 gm

Sealed remnant returned

Sunil Bagotia
04/9/23
Sunil Bagotia
Assistant Chemical Examiner
JNCH Laboratory

P. Dalal
4/9/23
प्रफुल दलाल / Praful Dalal
रसायन परीक्षक ग्रेड-II / Chemical Examiner Gr. II
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
न्हावा शेवा / Nhava Sheva

Market Enquiry Report of M/s. R P Enterprise (IEC: DGFPP0099J) conducted on 21.08.2023.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Gabaji M Gunjal, CB/authorized representative of exporter, conducted market survey of goods covered under Shipping Bills No. **2616259, 2616880, 2617606 & 2618221 all dated 21.07.2023** presented for export by **M/s. R P Enterprise (IEC: DGFPP0099J)**. 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 21.08.2023 in wholesale market near Masjid Bunder, Mumbai.

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

S/B No.	Item Description	Shop 1 M/s. Q.A. Fashion, 27/29 I.M. Merchant Road, Shop No.3, Tan Tan Pura Street, Khadak Mumabi-400009.	Shop 2 M/s. Good Luck Traders, Shop No. 2345/2539, 65, Chakla Street (Sherif Devji Street), Mumbai-400003,	Shop 3 M/s. Mr. Price, 47, Lala Nigam Road, Colaba Market, Mumbai-400005	Average wholesale price	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
2616259 dtd. 21.07.2023	Mens T-shirts of Cotton	420	400	430	417	49,58,484
2616880 dtd. 21.07.2023	Mens T-shirts of Cotton	420	400	430	417	50,49,465
2617606 dtd. 21.07.2023	Mens T-shirts of Cotton	420	400	430	417	50,03,975
2618221 dtd. 21.07.2023	Mens T-shirts of Cotton	420	400	430	417	49,58,484

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.

21/8/23

(Shri Gabaji M Gunjal)
CB/Authorized representative of exporter

AKNayak
21/08/2023

(Ashok Kumar Nayak)
IO/SIIB(X)

OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II)
Special Investigation and Intelligence Branch (Export)
Jawaharlal Nehru Customs House, Sheva
Navi Mumbai 400 707, Dist. Raigad, Maharashtra
Tel. No. 27244983, Fax No. 27241828, 27241825.

F.No.SG/Misc-88/2023-24/SIIB(X)/JNCH **Date: .08.2023**

प्राप्त किया/ RECEIVED
क्रम. संख्या/ Sr. No.
29 AUG 2023
अपर आयुक्त सीमाशुल्क
ADDITIONAL COMMISSIONER OF CUSTOMS

To

The Addl. Commissioner of Customs,
CEAC, JNCH

Sub: NOC for Provisional Back to Town of the goods covered under 04 Shipping Bill Nos of M/s R P Enterprise (IEC: DGFPP0099J)- reg.

Please refer to abovementioned subject.

The Exporter M/s R P Enterprises (IEC: DGFPP0099J) has filed 04 below mentioned Shipping Bills for export of goods declared as "RMG Men's T-Shirts of Cotton cotton". Based on NCTC Inputs, the same was hold by this unit vide hold letter dated 25.07.2023.

Thereafter, the subject goods under 04 shipping bills were 100% examined by SIIB(X) under Panchanama dated 28.07.2023. After market enquiry, FOB value is re-determined as given below: -

Sr.No.	Shipping Bill No. & Date	DESCRIPTION	DECLARED FOB	REDERMINED FOB	Declared DBK	Redetermined DBK
1	**2616259 dtd. 21.07.2023**	Mens T-shirts of Cotton	74,24,051	49,58,484	1,55,905	1,04,128
2	**2616880 dtd. 21.07.2023**	Mens T-shirts of Cotton	75,60,272	50,49,465	1,58,766	1,06,039
3	**2617606 dtd. 21.07.2023**	Mens T-shirts of Cotton	74,92,162	50,03,975	1,57,335	1,05,083
4	**2618221 dtd. 21.07.2023**	Mens T-shirts of Cotton	74,24,051	49,58,484	1,55,905	1,04,128
Total=			**2,99,00,536**	**1,99,70,408**	**6,27,911**	**4,19,378**

As further investigation is still pending, Meanwhile, the exporter vide letter dated 01.08.2023 has requested for provisional release of the goods for Back to Town.

This office has no objection for **provisional release** of the said consignment vide abovementioned 04 Shipping Bills **for Back to Town.** Hence, the same is being forwarded for necessary action please.

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

25/8

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

Encl:- Copy of shipping bills, packing list.

CBIC-DIN-20240278NW000041464B

SUMMONS

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

To,

The proprietor M/s R P Enterprise

Ground floor, Shop no-15, Platinum Plaza, Nr Vraj Chowk, Sarthana Jakan, Surat-395006

WHEREAS, I, **Kapil** am making inquiry in connection with **export vide SB no-2616259,2616880,2617606&2618221 all dated 21.07.2023** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to
(a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your control:

1. **BRC of past consignments, PFMS linked drawback Bank account statement etc**
2. **ITR and GSTR2A or GSTR1 related to this consignment**
3. **E-way bill & purchase GST tax invoice of the subject consignment**

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 on **2024-03-06** at **12:30:PM** at the office of **C-604, SIIB(X), JNCH**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code, 1860 (45 of 1860) and non-complinace of this summon is an offence punishable under Section 174 & 175 of the Indian Penal Code, 1860.

Given under my hand and seal of office to-day the **21** day of **February, 2024** at **JNCH**

Name : **Kapil**

Signature : Kapil 21/2/24

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

SIIB NHAVA SHEVA

Seal of Office.

O/C

EM- 172737186 IN

dt 21/2/24

File No- SG/INV-172/2023-24/SIIB(X) JNCH

CBIC-DIN-20241078NT00002782AA

SUMMONS

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

To,

Proprietor/Director/Partner of M/s. RP Enterprises (IEC- DGFPP0099J)

GROUND FLOOR, SHOP NO 15, PLATINIUM PLAZA, Nr VRAJ CHOWK, Sarthana Jakatnaka, SURAT, GUJARAT, 395006

EM078376783IN
30/10/24

WHEREAS, I, **Milan** am making inquiry in connection with **Shipping Bill Nos. 2616259, 2616880, 2617606 and 2618221 all dated 21.07.2023 file by M/s. RP Enterprises (IEC- DGFPP0099J)** 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. **GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card**
2. **GST Purchase Tax Invoice, Bank Statement, E way bill and ITR**
3. **Company address proof and any other relevant documents related to export done against IEC- DGFPP0099J**

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 **2024-11-15** at **3:30:PM** at the office of **C-604, SIIB(X), JNCH**

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-complinace 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 **30** day of **October, 2024** at **JNCH**

Name : **Milan**

Signature : 30/10/2024

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

विशेष अन्वेषण एवं आसूचना शाखा (निर्यात)
SPECIAL INVESTIGATION & INTELLIGENCE BRANCH (EXPORT)
सत्यमेव जयते
(निर्यात)/SIIB
न्हावा शेवा/NHAVA SHEVA

Seal of Office.

CBIC-DIN-20240478NW000000B618

SUMMONS

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

To,

The Director/authorized representative of CHA M/s Indo-foreign(agents) Pvt Ltd

Flat no-408, 4th floor, Raheja Arcade, Sector-11, Belapur, Navi Mumbai-400614

EM955377785IN
25/4/24

WHEREAS, I, **Kapil** am making inquiry in connection with **export vide SB no-2616259, 2616880,2617606&2618221 all 21.07.23 by M/s RP Enterprises** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. **KYC documents of the Exporter, e-way bills, GSTR2A**
2. **GST Tax invoice, bank statement**
3. **Any other relevant document**

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 on **2024-05-02** at **03:30:PM** at the office of **C-604, SIIB(X), JNCH**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code, 1860 (45 of 1860) and non-complinace of this summon is an offence punishable under Section 174 & 175 of the Indian Penal Code, 1860.

Given under my hand and seal of office to-day the **25** day of **April, 2024** at **JNCH**

विशेष अन्वेषण एवं आसूचना शाखा (निर्यात)
SPECIAL INVESTIGATION & INTELLIGENCE BRANCH (EXPORT)
सत्यमेव जयते

Seal of Office.

Name : **Kapil**

Signature : 25/4/24

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

File No- CUS/SIIB/ALT/653/2024-SIIB(E) JNCH

CBIC-DIN-20241178NT000000C3BB

SUMMONS

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

To,

Proprietor/Director/Partner of M/s. RP Enterprise (IEC-DGFPP0099J)

EM082331125IN
18/11/2024

GROUND FLOOR, SHOP NO 15, PLATINIUM PLAZA, Nr VRAJ CHOWK, Sarthana Jakatnaka, SURAT, GUJARAT, 395006

WHEREAS, I, **Milan** am making inquiry in connection with **Shipping Bills Nos. 2616259, 2616880, 2617606 and 2618221 all dated 21.07.2023 filed by M/s. RP Enterprise (IEC-DGFPP0099J)** 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. **GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card**
2. **GST Purchase Tax Invoice, Bank Statement, E way bill and ITR**
3. **Company address proof and any other relevant documents related to export done against IEC DGFPP0099J**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☑ **in person** / or ☐ **by an authorised agent** on **2024-11-29** at **3:30:PM** at the office of **C-604, SIIB(X), JNCH**

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-complinace 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 **18** day of **November, 2024** at **JNCH**

Name : **Milan**

Signature : 18/11/2024

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

विशेष अन्वेषण एवं आसूचना शाखा (निर्यात)
SPECIAL INVESTIGATION & INTELLIGENCE BRANCH (EXPORT)
सत्यमेव जयते
(निर्यात)/SIIB
न्हावा शेवा/NHAVA SHEVA

Seal of Office.

O/C
7801840476
rpenterprise01011995
@gmail.com

SUMMONS

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

To,

The Director/authorized representative of CHA M/s.
Indo Foreign (Agents) Pvt. Ltd.

Raheja Arcade, 4th Floor, Office No. 408, Plot No. 61,
Sector-11, CBD Belapur, Navi Mumbai

WHEREAS, I, **Milan** am making inquiry in connection with **Shipping Bills Nos. 2616259, 2616880, 2617606 and 2618221 all dated 21.07.2023 by M/s. RP Enterprise (IEC-DGFPP0099J) and 2616615, 2616884 and 2617649 all dated 21.07.2023 by M/s. Gruham Traders (IEC-FZCPP6423E)**
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. KYC documents of the Exporter, e-way bills, Purchased Tax Invoice related to the S/Bs 2616259, 2616880, 2617606 and 2618221 all dated 21.07.2023 of M/s. RP Enterprise and 2616259, 2616880, 2617606 and 2618221 all dated 21.07.2023 of M/s Gruham Traders (IEC-FZCPP6423E)

2. BRC of the above-mentioned Shipping bIlls

3. Any other relevant document

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☑ **in person** / or ☐ **by an authorised agent** on **2025-01-08** at **11:30:AM** at the office of **C-604, SIIB(X), JNCH**

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-complinace 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 **8** day of **January, 2025** at **JNCH**

विशेष अन्वेषण एवं आसूचना शाखा (निर्यात) SPECIAL INVESTIGATION & INTELLIGENCE BRANCH (EXPORT) सत्यमेव जयते (निर्यात)/SIIB न्हावा शेवा NHAVA SHEVA

Name : **Milan**

Signature : 08/01/2025

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office

Recd 8/1/25

Statement of Shri Gabaji M Gunjal, G Card holder, Kardex No. 2114/2021 of CB M/s Indo-Foreign(Agents) Pvt. Ltd., CHA No.-11/1484 recorded under section 108 of the Custom Act, 1962 in the office of Special Investigations and Intelligence Branch (Export) situated at 6th floor, J.N.C.H. Nhava Sheva, Dist Raigad-400707 on 31.05.2024.

In pursuance of Summons dated 25.04.2024 issued under seal and signature of Shri Kapil, Appraiser of Customs, SIIB(X), JNCH. I, Gabaji M Gunjal, present myself for recording my statement under section 108 of the Customs Act, 1962. 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 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. I am giving my true and voluntary statement as follows.

My name is Gabaji M. Gunjal, aged 54 years. My Kardex No. is 2114/2021. My residential address is A-203, Pintiya Building, Dadi colony, Amrut nagar, Thane-400612. I am having personal Mobile No. 9987578767. I am holding my Aadhar Card No. 249594121226 and submitting the copy of the G-card also with my signature as proof of my identity. I am HSc pass. I can read, understand and write in Marathi, English and Hindi but as my handwriting is not so good, I am requesting the officer to type my statement on computer as per my say. I am married & staying at above mentioned address with my family.

Q1. Have you been authorized by CB M/s Indo-Foreign(Agents) Pvt. Ltd, to give statement on behalf of them?

Ans. Yes, I am authorized person, G-card on behalf of CB M/s Indo-Foreign(Agents) Pvt. Ltd to give statement on their behalf.

Q2. For how many years you and your firm M/s. Indo-Foreign(Agents) Pvt. Ltd. in CHA Business?

Ans. I am an employee of this CHA firm from last 16 years. My CB is in this business for around last 30 years.

Q3. Have you filed the 04 Shipping Bills No. 2616259, 2616880, 2617606 & 2618221 all dated 21.07.2023 on behalf of Exporter M/s R.P Enterprise?

31/5/24

Ans. Yes, I with help of my subordinates have filed above mentioned Shipping Bills on the behalf of CB M/s Indo-Foreign(Agents) Pvt. Ltd for the export consignment of exporter M/s R.P Enterprise.

Q 4. Are you aware about the case booked against exporter M/s R.P Enterprise for said shipping bills for misdeclaration of value?

Ans. Yes, I am aware about the case booked against the Exporter as during examination, the goods found overvalued as I was present during examination.

Q5. How did you came in contact of the exporter M/s R.P Enterprise?

Ans. We came in contact with this exporter including various others through forwarder Mr Sunil & we verified exporter's credentials before filing the shipping bills.

Q6. Do you have the KYC of the exporter M/s R.P Enterprise?

Ans. Yes Sir, we verified KYC of the Customer before filing shipping bill alongwith valid IEC issued by DGFT. We verified KYC documents from bank authorization letter, Rent agreement & DGFT online website as per CBLR 2018 & submitting their signed copy.

Q7. How much money exporter had promised to give you for clearance of the goods?

Ans. The exporter had promised to pay Rs 3000/- for each shipments agency charges, which we are yet to receive.

Q.8 The Exporter is not responding to Summons, Is exporter's company still in existent? What is your say?

Ans. As customs broker, we filed shipping bills as provided by exporter with KYC documents, invoice & packing list and we filed documents accordingly with correct CTH & valid export policy. I will inform Exporter regarding Customs' Summons.

Q.9 In this case, did not you doubt that proprietor/Exporter may be frontman and someone other was actual owner & from where they will finance?

Ans. I don't agree because as a Customs Broker, we already stated that we verified exporter's credentials and did KYC verification as per CBLR2018.

Q.10 Why it should not be considered that you were aware of the mis-declaration by the exporter regarding dubious supply chain of Exporter?

Ans. As per CBLR, we complied all rules. Also, during examination, the goods found as declared in terms of quantity & marked description also. We don't have any idea regarding supply chain or GST act violation angle.

Q.11 Have your CB firm or the exporter been penalized by any Govt agency?

13/3/24

Ans As per my knowledge, neither our CB firm M/s Indo-Foreign(Agents) Pvt. Ltd nor the Exporter have been penalized by any Govt agency as on date.

Q 12. Do you have anything more to say?
Ans. I have nothing more to add. However, I would be cooperating with the Department in the instant matter and provide all the related documents as and when required.

The above statement of mine running into 03 pages has been recorded as my true, correct and voluntary statement without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400 707 as per my say and request and I certify that it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I, therefore, affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add.

31/5/24

(Gabaji M Gunjal)
G-card of CB M/s M/s Indo-Foreign(Agents) Pvt. Ltd

Typed by me
Paramveer 31/05/24
IO/SIIB(X)
(P.S Nain)

Before me
31/5/24
SIO/SIIB(X)
(KAPIL)

Statement of Shri. Gabaji Mahadu Gunjal, authorised representative and G-Card holder of M/s. Indo-Foreign (Agents) Pvt. Ltd. (11/1484), recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. 604, C-Wing, 6th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharshtra – 400707 on 08.01.2025.

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In receipt of Summons CBIC-DIN- 20250178NT0000444D6C dated 08.01.2025 issued by Shri. Milan, Superintendent of Customs (P), Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. 604, C-Wing, 6th 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 08.01.2025. 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 Gabaji Mahadu Gunjal, aged 53 years. I am residing at A//203, Pintiya Building, Dadi Colony, Amrut Nagar, Thane, Mumbai-400084. I have the personal Mobile No. 8097861975, Aadhaar Card bearing No. 2495 9412 1226, PAN Card bearing No. AMKPG8050A and I am submitting the copies of the same as proof of my identity. I have completed my H. Sc from Pune. I can read, understand and write in Hindi, Marathi, and English. I am married and I am staying along with my wife, & kids at the address mentioned above. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer/Cell-C as per my say.

Q1. Give your brief introduction. What sort of work do you do?
Ans. We are Customs Clearing & Forwarding Company. The firm has been engaged in handling import and export clearance at JNCH. I have been working as G-Card holder with the firm since the year 2021. Our firm is engaged in the business of clearance and forwarding since very long time.

Q2. Have you ever given statement before any agency?
Ans. Yes, I have given statement in 2022-23 before SIIB(X), JNCH.

Q3. Have the Shipping Bills Nos. 2616259, 2616880, 2617606 and 2618221 all dated 21.07.2023 filed by your company on behalf of M/s. RP Enterprise (IEC-DGFPP0099J) and what are the goods being exported under the said Shipping Bills?
Ans. Yes, the Shipping Bills Nos. 2616259, 2616880, 2617606 and 2618221 all dated 21.07.2023 had been filed by us on behalf of M/s. RP Enterprise (IEC-DGFPP0099J) and the goods being exported under the said Shipping Bill were 'MENS T-SHIRTS OF COTTON'.

Q4. 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

8/1/25

benefits or not. After that we create checklist based on the documents submitted by the exporter. Thereafter, we send the checklist to exporter for approval, after getting approval from exporter, we file Shipping Bill on behalf of exporter on ICEGATE.

Q5. Do you know, How did your company come in contact with the Exporter?
Ans. We came in contact with the exporter through a Forwarder.

Q6. Have you taken the KYC details of M/s. RP Enterprise (IEC-DGFPP0099J) before filing their Shipping Bills?
Ans. Yes Sir, KYC details of the Company M/s. RP Enterprise (IEC-DGFPP0099J) had been taken by us and a copy of the same is submitted for your ready reference.

Q7. Have you verified the address of M/s. RP Enterprise (IEC-DGFPP0099J)?
Ans. Yes Sir, we have verified the address at the time of KYC before filing Shipping Bills.

Q8. Since when are you handling the export clearance of M/s. RP Enterprise (IEC-DGFPP0099J)?
Ans. Our CB firm has been handling the export clearance of M/s. RP Enterprise (IEC-DGFPP0099J) since June 2024.

Q9. Now, I will show you Summons issued under Section- 108 of Customs Act 1962 to the exporter M/s. RP Enterprise (IEC-DGFPP0099J), but no one appeared himself before this office till date. Can you explain the reason for it?
Ans. Sir, we are not in contact with the exporter since long, therefore I am not aware about it.

Q10. As per GST portal the GSTIN status of the exporter M/s. RP Enterprise (IEC-DGFPP0099J) having GSTIN/UIN : 24DGFPP0099J1Z4 is being reflected as "Cancelled suo-moto (Effective from 13/05/2024)", do you know about it or can you explain?
Ans. Sir, as I already told we are not in contact with the exporter since long., therefore I am not aware about it also.

Q11. Regulation 10 of the CBLR, 2018 mandates that the CB shall advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be. Have you diligently followed the regulation w.r.t. the shipment under Shipping Bills Nos. 2616259, 2616880, 2617606 and 2618221 all dated 21.07.2023?
Ans. We had done physical verification of the premise(s)/addresse(s) of the exporter. The exporter informed us that the subject goods covered under Shipping Bills Nos. 2616259, 2616880, 2617606 and 2618221 all dated 21.07.2023 were procured locally by them and they want to export, thus we filed Shipping bills based on the KYC documents of the exporter.

Q12. Do you have anything more to say/add in this case, apart from your submission above?
Ans. We would like to say that we are a genuine Custom Brokers having presence all over India. We work diligently in case of all the 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.

3/1/25

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

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

8/1/25

(Gabaji Mahadu Gunjal)
Authorised representative, M/s. Indo-Foreign (Agents) Pvt. Ltd. (11/1484)

Typed by me

Neeraj Kumar
08/01/2025

(Neeraj Kumar Gupta)
IO /SIIB(X)
JNCH, NHAVA SHEVA

Before me

08/01/2025

(Milan)
SIO /SIIB(X)
JNCH, NHAVA SHEVA