	सीमाशुल्क आयुक्त का कार्यालय, एनएस-II **OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II** केंद्रीकृत निर्यात आकलन कक्ष, जवाहरलाल नेहरू सीमाशुल्क भवन **CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU CUSTOM HOUSE,** न्हावा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र- 400 707 **NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707**	
सत्यमेव जयते		

F.No. CUS/ASS/MISC/17/2025-CEAC Date: 10/11/25
F.No. SG/INV-167/2023-24/SIIB(X) JNCH
DIN: 20251178NT000000E617
SCN No.: 1281/2025-26/ADC/CEAC/NS-II/CAC/JNCH

SHOW CAUSE NOTICE UNDER SECTION 124 OF CUSTOMS ACT,1962

M/s. Redolance Enterprises (IEC-ATKPA1477E) having its office at Unit No. 111, First Floor, Community Centre, Vardhman Chamber-1, G-Block, Vikaspuri, New Delhi-110018 had filed 02 Shipping bills for export of following items destined to Afghanistan. The details are as under:

TABLE-I

Sr. No.	Shipping Bill No. & Date	Item description	Declared FOB Value (in Rs)	Drawback Claimed (in Rs)	RoSCTL claimed (in Rs)	IGST Amount
1	3059344 dated 08.08.2023	"Girls Suits Set"	77,91,257.57/-	2,64,902.75/-	3,70,085/-	LUT
2	3060070 dated 08.08.2023	"Girls Suits Set" & "Kids Ensembles"	79,22,948.67/-	2,63,250.53/-	3,61,782/-	LUT
	Total:		1,57,14,206/-	5,28,153.28/-	7,31,867/-	-

2. On the basis of specific intelligence regarding export of suspicious consignment of M/s. Redolance Enterprises (IEC-ATKPA1477E) covered under 02 Shipping bills No. 3059344 and 3060070 both dated 08.08.2023 (hereinafter collectively referred to as "Shipping Bill") **(RUD-I)** filed by Customs Broker M/s. RASPN Shipping Services Pvt Ltd (License No. 11/1949) at JWR CFS. The goods covered in the shipping bills No. 3059344 and 3060070 both dated 08.08.2023 having declared items as "Girls Suits Set" & "Kids Ensembles" were put on hold vide Hold No. 136/2022-23/SIIB(X) vide letter F. No. SG/Misc-101/21-22 SIIB(X)/JNCH dated 11.08.2023 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

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केंद्रीकृत निर्यात आकलन कक्ष, जवाहरलाल नेहरू सीमाशुल्क भवन
CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU CUSTOM HOUSE,
न्हावा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र- 400 707
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3. Consequently, the subject goods pertaining to 02 Shipping Bills No. 3059344 and 3060070 both dated 08.08.2023 were subject to 100% examination vide Panchanama dated 12.08.2023 (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. Representative Sealed Samples (RSS) of the goods from the 02 shipping bills were drawn for the purpose of testing.

4. Further, RSS was forwarded to DYCC, JNCH vide letter dated 04.09.2023 for testing of RSS in order to determine exact characteristics, nature and composition of the subject goods. The DYCC tested the RSS and sent the test report (RUD-III) are as under:

Item Sr. No.	Shipping bill No. & Date	Test Report No./Date	Description	Test results
	3059344 dated 08.08.2023	720 SIIB(X) dated 04.09.2023	MMF Girls Suit Set	The sample as received is in the form of three pieces of readymade textile article (Girls frock, lower and belt). Girls Frock: Sample is in the form of readymade textile article (Girls Frock). Upper part of frock made of dyed woven fabric having lining fabric and decorative parts on front, fitted with zipper on back. Lower part of frock is made of base printed woven fabric having lining fabric. It is wholly composed of polyester filament

				yarns. Total wt of sample = 189.8 gm Wt. of woven base fabric of lower part = 64.4 gm and GSM= 69.89 Wt. of woven base fabric of upper part = 58.0 gm and GSM=63.90 Wt of white knitted lining fabric of lower part = 45.4 gm Wt. of grey knitted lining fabric of upper part = 17.7 gm Wt. of Zipper and decorative pieces = Balance Lower: Sample is in the form of readymade (Lower) textile article made of dyed (Grey) knitted base fabric having elastic on waist. It is wholly composed of polyester filament yarns. Total wt of sample =52.5 gm Wt of base fabric of lower part= 49.8 gm Wt of elastic= Balance Belt: Sample is in the form of readymade textile article (Belt) made of dyed plastic type material backed with dyed (Black) non-woven fabric and decorative plastic buckle. Plastic type material is made of polyvinylchloride and non-woven fabric is of polyester made filament yarns. Total wt of sample =

				19.8 gm Wt of belt = 16.1 gm Wt. of buckle = Balance
	3060070 dated 08.08.2023	721 SIIB(X) dated 04.09.2023	MMF Kids Ensembles	The sample is in the form of three pieces of readymade textile article (Girls frock and lower). Girls Frock: Sample is in the form of readymade textile article (Girls Frock). It is made of printed knitted fabric having two lining fabric and decorative laces on front. It is wholly composed of polyester filament yarns. Total wt of sample = 53.1 gm Wt. of base fabric of lower part = 35.3 gm Wt. of white knitted lining fabric of lower part = 4.0 gm Wt of dyed (Pink) knitted lining fabric of upper part = 4.7 gm Wt. of decorative laces = Balance Lower: Sample is in the form of readymade textile article (Lower) made of printed knitted base fabric having elastic on waist. It is wholly composed of polyester filament yarns. Total wt of sample = 21.0 gm Wt of base fabric of lower part= 19.8 gm Wt of elastic= Balance

As per the DYCC report, the goods were found to be 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 found covered under the subject shipping bill was required to be conducted, therefore this office had requested to the exporter to represent them during the said market enquiry. The market enquiry was conducted on 30.09.2023 (RUD-IV) along with authorised representative of the exporter. As per the market enquiry the value of the goods has been re-determined and accordingly the export incentives have been re-determined. 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		
			FOB (INR)	Drawback (INR)	ROSCTL (INR)	FOB	Drawback	ROSCTL
1.	3059344 dated 08.08.2023	MMF Girls Suit Set	6740890	229190.3	320192.3	5742742.7	195253.3	272780.3
		MMF Girls Suit Set Size XL to XXL	807124.5	27442.23	38338.41	643058.88	21864	
		MMF Girls Suit Set Size 42 to 44	243243	8270.26	11554.04	193798.57	6589.10	
2.	3060070 dated 08.08.2023	MMF Girls Suit Set	6390518	217277.6	303549.6	5444251.3	185104.5	258601.9
		MMF Kids Ensembles	1532431	45972.9	58232.38	1210733.2	36322	
Total			1,57,14,206/-	5,28,153.3/-	7,31,867/-	1,32,34,585/-	4,45,132.9/-	6,17,140.7/-

Table-III

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess export benefits (in Rs.)
1,32,34,585/-	83,021/-	1,14,726/-	1,97,747/-

6. As can be seen from the table above, based on the report received by the DYCC, JNCH and market enquiry conducted on 30.09.2023, it appears that the goods declared by the exporter in the Shipping Bill Nos. 3059344 and 3060070 both dated 08.08.2023 have been mis-declared in terms of their value. The value of the goods have been re-determined based on the market survey report dated 30.09.2023. 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. 1,57,14,206/- 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.

7. Re determination of Valuation:

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 30.09.2023. 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 30.09.2023.

8. Further, an alert to withhold the export incentives against the exporter M/s. Redolance Enterprises (IEC-ATKPA1477E) was inserted during the investigation.

9. In the meantime, on Exporter's request vide letter dated 22.08.2023, the goods were allowed to release provisionally for Back to Town on execution of indemnity bond equivalent to 100% of FOB value of the subject goods and on submission of Cash Security amounting to Rs. 1,50,000/-(Rupees One Lakh Fifty Thousand Only). The exporter had presented an Indemnity bond of Rs, 1,57,14,206/- and deposited Cash Security of Rs. 1,50,000/- vide Challan No. HCM-1659 dated 20.10.2023 (RUD-V).

10. Further, a letter dated 04.09.2023 was also sent to jurisdictional DC/CGST Commissionerate to verify genuineness of the Exporter M / s Redolance Enterprises. No reply has been received by this office. However, the GST status of the exporter was ascertained from the GST Portal and it was seen that the GST registration of the exporter has been suspended (effective from 16.09.2024) (RUD-VI). Further, 03 summons issued to the exporter from time to time during the course of investigation have all returned with remarks as 'No such person in the address'.

From the GST status of the exporter and the Postal remark as mentioned above, it is clear that the exporter is a fly by night operator, and was established only to export inferior goods to claim higher export incentives.

SUMMONS & STATEMENT

11. Further, in order to record the statement of M/s Redolance Enterprises, under section 108 of Customs Act, 1962 03 Summons have been issued vide DIN-20241278NT000000D8D6 dated 13.12.2024 DIN-20241278NT000081873E dated 23.12.2024 & DIN-20241278NT0000888D5A dated 26.12.2024 (RUD-VII) in the name of M/s Redolance Enterprises to appear before the office of SIIB(X), 4th floor, B-403, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. However, the all summons sent via speed post have not been delivered to the exporter with postal remark that the 'Item returned No such person in the address'. Further, 02 subsequent Summons have also 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.

12. Further, on receipt of Summons CBIC-DIN- 20241278NT0000222B79 dated 23.12.2024, statement of Shri. Ravindra Krishna Kunder, authorised representative and G-Card holder of M/s. Raspn Shipping Services Pvt. Ltd. (11/1949) was recorded on 24.12.2024 (RUD-VIII) wherein he interalia stated that they are Customs Clearing & Forwarding Company. The firm has been engaged in handling import and export clearance at JNCH, Mumbai Port and ACC since 2011; that the Shipping Bills No. 3060070 and 3059344 both dated 08.08.2023 have been filed by them on behalf of M/s Redolance Enterprises and the goods being exported under the said Shipping Bills are 'RMG'; that they guide their exporters verbally to send us all necessary documents as per exporting commodity on their mail I'd and also ask whether they want to claim export benefits or not. After that they create checklist based on the documents submitted by the exporter. Thereafter they send the checklist to exporter for approval, after getting approval from exporter, they file Shipping Bill on behalf of exporter on ICEGATE; that they came in contact with the exporter through Forwarder; that they verified address at the time of KYC before filing Shipping Bills; that procedure of KYC for First Time Exporter has been done at CEAC; that they did not check the address of the exporter in the GST registration and the IEC, since both the addresses are different; that they are not in contact with the exporter since long, therefore they are not aware about Summons returning

from the registered address of the exporter; that they had done physical verification of the premises/address of the exporter. The exporter informed them that the subject goods covered under Shipping Bills No 3060070 and 3059344 both dated 08.08.2023 were procured locally by them and they want to export, thus they filed Shipping bills based on the KYC documents of the exporter.

13.Further, on perusal of the past export data in respect of the subject exporter in ICES 1.5 system, no shipping bills have been found except for the 02 Shipping Bills number 3059344 and 3060070 under investigation.

14. RELEVANT LEGAL PROVISIONS

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

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

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

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

Section 114(iii): Any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 113, or abets the doing or omission of such an act, shall be liable, in the case of any other goods, to a penaltynot 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 114AB. Penalty for obtaining instrument by fraud, etc.- Where any person has obtained any instrument by fraud, collusion, willful misstatement or suppression of facts and such instrument has been utilised by such person or any other person for discharging duty, the person to whom the instrument was issued shall be liable for penalty not exceeding the face value of such instrument.

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) ofsection 2of the Central Goods and Services Tax Act, 2017 (12 of 2017).

Section 75A(2): Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the rules made there under, the claimant shall, within a period of two months from the date of demand, pay in addition to the said amount of drawback, interest at the rate fixed undersection 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.

28AAA. Recovery of duties in certain cases.—(1) Where an instrument issued to a person has been obtained by him by means of — (a) collusion; or (b) wilful mis-statement; or (c) suppression of facts, for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), by such person or his agent or employee and such instrument is utilised under the provisions of this Act or the rules made or notifications issued thereunder, by a person other than the person to whom the instrument was issued, the duty relatable to such utilisation of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom 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.

28AA. Interest on delayed payment of duty—(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section. (2) Interest at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty

B. Customs and Central Excise Duties Drawback Rules, 2017
Rule 18: Recovery of amount of Drawback where export proceeds not realized. –

(1) Where an amount of drawback has been paid to an exporter or a person authorized by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such export goods have not been realized by or on behalf of the exporter in India within the period allowed under theForeign 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.

Foreign Trade (Development and Regulation) Act, 1992

Section 11:(1) No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made there under and the foreign trade policy for the time being in force.
Foreign Trade (Regulation) Rules, 1993

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

Customs Valuation (Determination of Value of Export Goods) Rules, 2007
(A)RULE 3 - Determinationof the method of Valuation
(1) Subject to rule 8, the value of export goods shall be the transaction value. (2) The transaction value shall be accepted even where the buyer and seller are related, provided that the relationship has not influenced the price.

(3) If the value cannot be determined under the provisions of sub-rule (1) and sub- rule (4), the value shall be determined by proceeding sequentially through rules 4 to 6.

(B)RULE 4. Determination of export value by comparison. –
(1) "the value of the export goods shall be based on the transaction value of goods of like kind and quality exported at or about the same time to other buyers in the same destination country of importation or in its absence another destination country of importation adjusted in accordance with the provisions of sub-rule (2).

(2) In determining the value of export goods under sub-rule (1), the proper officer shall make such adjustments as appear to him reasonable, taking into consideration the relevant factors, including –
(i) Difference in the dates of exportation,
(ii) Difference in commercial levels and quantity levels,
(iii) Difference in composition, quality and design between the goods to be assessed and the goods with which they are being compared,
(iv) Difference in domestic freight and insurance charges depending on the place of exportation".

(C)RULE 5. Computedvalue method. – "If the value cannot be determined under Rule 4, it shall be based on a computed value, which shall include the following:-
(a)cost of production, manufacture or processing of export goods;
(b)charges, if any, for the design or brand;
(c)an amount towards profit".

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

(E)R U L E 7. Declaration by the exporter.–"T h e exporter shall furnish a declaration relating to the value of export goods in the manner specified in this behalf".

(F)RULE 8. Rejection of declared value. –
(a) "When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any export goods, he may ask the exporter of such goods to furnish further information including documents or other evidence and if, after receiving doubt about the truth or accuracy of the value so declared, the transaction value shall be deemed to have not been determined in accordance with sub- rule (1) of rule 3.

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

Customs Brokers Licensing Regulations, 2018:
10. Obligations of Customs Broker.—A Customs Broker shall —
(n) verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN),identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information;

Whereas, from the investigation, the following facts emerge that:
15. M/s. Redolance Enterprises (IEC-ATKPA1477E) having its registered office address at Unit No. 111, First Floor, Community Centre, Vardhman Chamber-1, G-Block, Vikaspuri, New Delhi-110018 had filed 02 Shipping Bills No. 3059344 and 3060070 both dated 08.08.2023 filed by Customs Broker M/ s . Raspn Shipping Services Pvt Ltd (License No. 11/1949). The re-determined FOB value of the said goods covered under the above mentioned Shipping Bill comes to Rs. 1,32,34,585/- as against the declared FOB value of Rs. 1,57,14,206/-. By inflating the FOB value, the exporter was attempting to claim Drawback of Rs. 5,28,153.3/- and RoSCTL of Rs. 7,31,866.7/- whereas they were eligible for Drawback of Rs. 4,45,132.9/- and RoSCTL of Rs. 6,17,140.7/- 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 30.09.2023, it appears that the goods declared by the exporter in the Shipping Bills No. 3059344 and 3060070 both dated 08.08.2023 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 Bill were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The export incentive such as drawback & RoSCTL are therefore are re-determined with respect to the re-determined FOB as mentioned in the table-II above. It can thus be seen that the goods are mis-declared to avail undue export incentive and thereby rendering the goods liable for confiscation under section 113 (i), 113(ia) and 113 (ja) of the Customs Act, 1962.

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

15.4 As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue export benefits not legitimately payable to them. The exporter had declared the FOB value in the shipping bill as Rs. 1,57,14,206/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 1,32,34,585/ - only and hence higher Drawback & RoSCTL and other export incentives were claimed. Thus, it appeared that the said goods were attempted to be exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development &Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as exporter had furnished wrong declaration to the Custom Authorities.

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

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

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

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

15.9 The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (Export) Rules, 2007. This rule stipulates that subject to the provisions of Rule 3, where the value of the export goods cannot be determined under the provisions of Rules 4 and 5,the value shall be determined using reasonable means consistent with the principles and general provisions of these rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods have been re-determined from 1,57,14,206/- to Rs.1,32,34,585/- as per the market enquiry conducted of the subject goods.

15.10 With respect to the exporter M / s . Redolance Enterprises (IEC-ATKPA1477E), the GST status of the exporter was ascertained from the GST Portal and it was seen that the GST registration of the exporter has been suspended (effective from 16.09.2024). Further, summons issued to the exporter has returned with remarks as 'No such person in the address'.

From the GST status of the exporter and the Postal remark as mentioned above, it is clear that the exporter is a fly by night operator, and was established only to export inferior goods to claim higher export incentives. Therefore, it appears that the exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them. Hence, M / s . Redolance Enterprises (IEC-ATKPA1477E) appears liable for penalty under section 114AC of the Customs Act, 1962.

16. It is thus cogent and clear that the exporter M/s. Redolance Enterprises (IEC-ATKPA1477E) had mis-declared the impugned goods in terms of their value and attempted to defraud the Government by claiming undue higher amount of Drawback and 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.

17. It further appears that the exporter M / s . Redolance Enterprises

(IEC-ATKPA1477E) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value of the impugned goods and attempting to export improperly as their omission and commission has rendered the goods liable for confiscation u/s 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

18. Mr. Ashutosh, Proprietor of M/s. Redolance Enterprises (IEC-ATKPA1477E), 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 and ROSCTL. Further, the proprietor has not responded to the summons and all the 03 summons have either returned undelivered or the exporter has not taken cognizance of the Summons delivered through E-mail, which further establishes the fact that the exporter was operating as fly by night and is currently not traceable at his principal place of business. Therefore, M/s. Redolance Enterprises (IEC-ATKPA1477E) is also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration.

19. The exporter M/s Redolance Enterprises (IEC-ATKPA1477E) has exported the goods wherein they have claimed Drawback and ROSCTL knowing fully well that they were anyways operating merely to defraud the government by claiming export incentives till the time they were apprehended. Once, their shipment was brought under investigation, they chose to close their operation and vanish. As they have attempted to obtain instrument i.e. " ROSCTL" by fraud and suppression of facts, hence the exporter M / s Redolance Enterprises (IEC-ATKPA1477E) is also liable for penalty under section 114AB of the Customs Act, 1962.

20. From the GST status of the exporter and the Postal remark as mentioned above, it is clear that the exporter is a fly by night operator, and was established only to export inferior goods to claim higher export incentives. Therefore, it appears that the exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them. Hence, M/s. Redolance Enterprises (IEC-ATKPA1477E) appears liable for penalty under section 114AC of the Customs Act, 1962.

21. The Custom Broker M/s. Raspn Shipping Services Pvt. Ltd.(11/1949) failed to ascertain the veracity and genuineness of the export firm M/s. Redolance Enterprises (IEC-ATKPA1477E). 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. 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. 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.

22. Now, therefore, M/s Redolance Enterprises (IEC-ATKPA1477E) having its registered office at Unit No. 111, First Floor, Community Centre, Vardhman Chamber-1, G-Block, Vikaspuri, New Delhi-110018 through Shri Ashutosh are hereby called upon to Show Cause to the Additional Commissioner of Customs, 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. 1,57,14,206/- covered under the Shipping Bill no. 3059344 and 3060070 both dated 08.08.2023 should not be rejected and re-determined to Rs. 1,32,34,585/- under rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

(ii) The said impugned export goods covered under the shipping bill nos. 3059344 and 3060070 both dated 08.08.2023 having total declared FOB value of Rs. 1,57,14,206/- which appear to be mis-declared in terms of value, quantity and classification, should not be confiscated under the provisions of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.

(iii) The claimed Drawback of Rs. 5,28,153.3/- and RoSCTL of Rs. 7,31,866.7/- covered under shipping bill no. 3059344 and 3060070 both dated 08.08.2023 should not be rejected on account of goods being provisionally released for Back to Town.

(iv) Penalty should not be imposed on M/s. Redolance Enterprises (IEC-ATKPA1477E) under Section 114(iii), 114AA of the Customs Act, 1962 for the above violation.

(v) Penalty should not be imposed on M/s. Redolance Enterprises (IEC-ATKPA1477E) under Section 114AB of the Customs Act, 1962 on account of claiming export incentives /benefits without receipt of the foreign remittance in Shipping Bills Nos. mentioned in Table-I filed by the Exporter.

(vi) Penalty should not be imposed on M/s. Redolance Enterprises (IEC-ATKPA1477E) under Section 114AC of the Customs Act, 1962 for omission and commission on the part of the Exporter for attempting to claim undue ITC benefits.

(vii) The Cash Security amount of Rs. 1,50,000/- furnished by the exporter M/s. Redolance Enterprises (IEC-ATKPA1477E) against provisional release of goods for Back to Town under Shipping Bill No. 3059344 and 3060070 both dated 08.08.2023, should not be appropriated towards recoverable dues, applicable fine and penalty.

23. M/s. Raspn Shipping Services Pvt. Ltd.(11/1949), 504, Plot No-8, Durga Chamber, Veera Desai Road, Andheri (West), Mumbai-400058, are hereby called upon to Show Cause to the Additional Commissioner of Customs, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why Penalty should not be imposed on them under Section 114(iii) and 114AA of the Customs Act, 1962.

24. The noticees are required to specifically mention in their written reply as to whether they wish to be heard in person before the case is decided. In case the noticees do not submit a written reply within the aforesaid period or if they fail to attend the personal hearing, whenever it is fixed by the adjudicating authority, the case will be decided on the basis of material evidence available on record, ex parte, without any further reference to them.

25. This Show Cause Notice is issued without prejudice to department's right to amend, modify, supplement and revise the Show Cause Notice with additional facts in support of allegation contained in the Show Cause Notice. This Notice is issued without prejudice to any other action that may be initiated against the noticees or any other person under the Customs Act, 1962 or any other Act or law

for the time being in force in India in relation to the goods covered in this Show Cause Notice also.

26. The list of Relied Upon Documents is attached as Annexure-I.

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

To,
Noticees,

1. M/s Redolance Enterprises (IEC-ATKPA1477E)
Unit No. 111, First Floor, Community Centre,
Vardhman Chamber-1, G-Block,
Vikaspuri,New Delhi-110018
2. M/s. Raspn Shipping Services Pvt. Ltd
504, Plot No-8, Durga Chamber, Veera Desai
Road, Andheri (West), Mumbai-400058

Copy to:

1. The Asstt. Commissioner of Customs,SIIB (X), JNCH.

2. The Additional Commissioner of Customs, CAC, NS-II JNCH

3. Supdt./CHS, JNCH for display on Notice Board.

4. Office Copy.

Annexure – I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping bills No. 3059344 and 3060070 both dated 08.08.2023
RUD-II	Panchanama dated 12.08.2023
RUD-III	Test Reports
RUD-IV	Copy of market enquiry dated on 30.09.2023
RUD-V	Copy of Cash Security Deposit Challan HCM-1659 dated 20.10.2023
RUD-VI	GST Status ascertained from GST Portal
RUD-VII	Summons dated 13.12.2024, dated 23.12.2024 & dated 26.12.2024 in the name of M/s Redolance Enterprises.
RUD-VIII	Copy of statement of Shri. Ravindra Krishna Kunder, authorised representative and G-Card holder of M/s. Raspn Shipping Services Pvt. Ltd.(11/1949) dated 24.12.2024

CHA No: **AACCR9247FCH005**

RASPN SHIPPING SERVICES PVT LTD

INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Print on 09/08/2023 10:37:30

Job No.: **0007190** Date: **07/08/2023** S/B No.: **3060070** Date: **08/08/2023**

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

Exporter's Name

IEC No. (0) ATKPA1477E PAN:ATKPA1477E
REDOLANCE ENTERPRISES
UNIT NO.: 111, FIRST FLOOR, COMMUNITY CENTRE,VARDHMAN CHAMBER-1 G-BLOCK,VIKASPURI,NEW DELHI DELHI 110018
GSTN Type : GSN GSTN No : 07ATKPA1477E1ZX

Consignee's Name

KHALID ZOBAIR LTD
SHAH BAZAR ZIYAYI MARKET KANDAHAR AFGHANISTAN NATIONAL ID: 9004228848
AFGHANISTAN

Port of Loading (INNSA1)	: **Nhava Sheva Sea**		No of Packages	: **55**
Country of Final Dest. (AF)	: **AFGHANISTAN**		Loose Packets.	: **0**
Port of Final Dest. (AFKBL)	: **KABUL**		Type of Packages	: **PKG**
Port of Discharge (PKKHI)	: **KARACHI**		Net Weight (**KGS**)	: **2915.000**
Country of Discharge (PK)	: **PAKISTAN**		Gross Weight (**KGS**)	: **2970.000**
Nature of Cargo	: **P**		No. of Containers	: **0**
Rotation No	:			
Marks & No(s).	:			

AS PER INVOICE, WE INTEND TO CLAIM BENEFIT/REWARD UNDER "REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS(RODTEP)/ROSCTL SCHEM"I/WE UNDERTAKE TO ABIDE BY FORIEGN EXCHANGE MANAGEMENT ACT,1999 AS AMENDED FROM TIME TO TOME INCLUDING REALIZATION/REPATRIATION OF FOREIGN EXCHANGE TO FROM INDIA

Forex Bank Acc	: .	RBI Waiver No	:
FOB Value (**Rs.**)	: **7922948.67**	RODTEP Amount	: **0.00**
ST / Excise Regn.	:	Drawback Account No	:
Authorised Dealer Code	: **0180559**	DBK Amount	: **263250.53**
I.F.S. Code	: .	F ROSCTL Amount	: **361782.00**

Invoice Details Serial No	: **1**		
Invoice Value	: **96739.30 (Rs. 7922948.67)**	DBK Value (**Rs.**)	: **263250.53**
FOB Value	: **96739.30 (Rs. 7922948.67)**	Currency of Invoice	: **USD**
Invoice No.	: **RE/003/2023-24**	Invoice Date	: **07/08/2023**
Nature of Contract	: **FOB**	Exchange Rate	: **USD 1 = Rs. 81.90**
Contract No.	:	Contract Date	:
Third Party	:		

	Rate	Currency	Amount
Insurance			
Freight			
Discount			
Commission			
Other Deduction			
Packing Charges			

Buyer's Name and Address

ALMARKAZ ALAWAL GENERAL TRADING LLC
DUBAI INVESTMENT PARK FIRST DUBAI, U.A.E.
1.E-MOVERS PVT. LTD.,MOHANI ROAD,KARACHI,PAKISTAN

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	62114390 13114 Drawback,and ROSCTL	MMF GIRLS SUIT SET (SIZE 20 TO 34) NOS	5.95	Per 1 0	NOS LUT	78028.30 536.04 0	6390517.77 7029569.55 0.00	60 YES GNX100
#								
2	61099090 3780 Drawback,and ROSCTL	MMF KIDS ENSEMBLES (SIZE 16 TO 18) NOS	4.95	Per 1 0	NOS LUT	18711.00 445.95 0	1532430.90 1685673.99 0.00	60 YES GNX100
#								
					Tax Value : 0.00 IGST Amt : 0.00		7922948.67 8715243.54	

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	62110503B	0.00	3.40	0.00	97.00	13114.000	217277.60
1	2	610903B	0.00	3.00	0.00	15.00	3780.000	45972.93
Drawback Amount(INR)								263250.53

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	62110503B	2.65	37.50	2.10	29.70	13114.000	169348.72	134200.87	303549.59

P1 12/08/23

P2 12/08/23

CHA 12/08/2023

RASPN SHIPPING SERVICES PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Print on 09/08/2023 10:37:30

Job No.: **0007190** Date: **07/08/2023** S/B No.: **3060070** Date: **08/08/2023**
Shipping Bill for Export

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

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	2	610903B	2.10	10.10	1.70	0.00	3780.000	32181.05	26051.33	58232.38
ROSCTL Amount(INR)								201529.77	160252.20	361781.97

Packages Details

Packages From	Packages To	Kind Package
1	55	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	13114 NOS	NILL		0.00	0.00	78 EAST DELHI	07 DELHI	NCPTI	
1/2	3780 NOS	NILL		0.00	0.00	78 EAST DELHI	07 DELHI	NCPTI	
			0.00	0.00	0.00				

Supporting Documents Details

Inv No / Item No / IRN No / Document Issuer Party Name / Document Beneficiary Name	DRN No / Document Type Description / Document Issuer Party Address / Document Beneficiary Address	Place of Issue	Issue Date	Expiry Date
1 1 2023080800107386 KHALID ZOBAIR LTD REDOLANCE ENTERPRISES	RE/003/2023-24 934000 Value declaration (GATT Valuation Declaration) SHAH BAZAR ZIYAYI MARKET KANDAHAR AFGHANISTAN NATIONAL ID: 9004228848 UNIT NO.: 111, FIRST FLOOR, COMMUNITY CENTRE,VARDHMAN CHAMBER-1 G-BLOCK,VIKASPURI,NEW DELHI DELHI	India	08/08/2023	
1 1 2023080800107387 KHALID ZOBAIR LTD REDOLANCE ENTERPRISES	RE/003/2023-24 380000 Commercial invoice SHAH BAZAR ZIYAYI MARKET KANDAHAR AFGHANISTAN NATIONAL ID: 9004228848 UNIT NO.: 111, FIRST FLOOR, COMMUNITY CENTRE,VARDHMAN CHAMBER-1 G-BLOCK,VIKASPURI,NEW DELHI DELHI	India	08/08/2023	
1 1 2023080800107388 KHALID ZOBAIR LTD REDOLANCE ENTERPRISES	RE/003/2023-24 271000 Packing list SHAH BAZAR ZIYAYI MARKET KANDAHAR AFGHANISTAN NATIONAL ID: 9004228848 UNIT NO.: 111, FIRST FLOOR, COMMUNITY CENTRE,VARDHMAN CHAMBER-1 G-BLOCK,VIKASPURI,NEW DELHI DELHI	India	08/08/2023	

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2,	DEC-RS001	I/We REDOLANCE ENTERPRISES holder of IEC No ATKPA1477E, 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
NO

Sample Accompained

Vessel Name & Voys, Rotation No & Date

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

R 12/08/23

R 12/08/23

CHA 12/08/2023

No: AACCR9247FCH005

RASPN SHIPPING SERVICES PVT LTD

INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Print on 09/08/2023 10:37:56

Job No.: **0007191** Date: **07/08/2023** S/B No.: **3059344** Date: **08/08/2023** Loading Port: **INNSA1** State of Origin: **DELHI**

Exporter's Name
IEC No. (0) ATKPA1477E PAN:ATKPA1477E
REDOLANCE ENTERPRISES
UNIT NO.: 111, FIRST FLOOR, COMMUNITY CENTRE,VARDHMAN CHAMBER-1
G-BLOCK,VIKASPURI,NEW DELHI DELHI 110018
GSTN Type : GSN GSTN No : 07ATKPA1477E1ZX

Consignee's Name
AKAMAL DARWISH JABARKHIL TRADING COMPANY
ART-E NEW OFFICE NUMBER 112
KABUL AFGHANISTAN
AFGHANISTAN

Port of Loading (INNSA1) : **Nhava Sheva Sea**
Country of Final Dest. (AF) : **AFGHANISTAN**
Port of Final Dest. (AFKBL) : **KABUL**
Port of Discharge (PKKHI) : **KARACHI**
Country of Discharge (PK) : **PAKISTAN**
Nature of Cargo : **P**
Rotation No :
Marks & No(s). : AS PER INVOICE, WE INTEND TO CLAIM BENEFIT/REWARD UNDER "REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS(RODTEP)/ROSCTL SCHEM"I/WE UNDERTAKE TO ABIDE BY FORIEGN EXCHANGE MANAGEMENT ACT,1999 AS AMENDED FROM TIME TO TOME INCLUDING REALIZATION/REPATRIATION OF FOREIGN EXCHANGE TO FROM INDIA

No of Packages : **50**
Loose Packets. : **0**
Type of Packages : **PKG**
Net Weight (**KGS**) : **2650.000**
Gross Weight (**KGS**) : **2700.000**
No. of Containers : **0**

Forex Bank Acc : .
FOB Value (**Rs.**) : **7791257.57**
ST / Excise Regn. :
Authorised Dealer Code : **0180559**
I.F.S. Code : .

RBI Waiver No :
RODTEP Amount : **0.00**
Drawback Account No :
DBK Amount : **264902.75**
F ROSCTL Amount : **370085.00**

Invoice Details Serial No : **1**
Invoice Value : **95131.35 (Rs. 7791257.57)**
FOB Value : **95131.35 (Rs. 7791257.57)**
Invoice No. : **RE/004/2023-24**
Nature of Contract : **FOB**
Contract No. :
Third Party :

DBK Value (**Rs.**) : **264902.75**
Currency of Invoice : **USD**
Invoice Date : **07/08/2023**
Exchange Rate : **USD 1 = Rs. 81.90**
Contract Date :

	Rate	Currency	Amount
Insurance			
Freight			
Discount			
Commission			
Other Deduction			
Packing Charges			

Buyer's Name and Address
ALMARKAZ ALAWAL GENERAL TRADING LLC
DUBAI INVESTMENT PARK FIRST DUBAI, U.A.E.
1.E-MOVERS PVT. LTD.,MOHANI
ROAD,KARACHI,PAKISTAN

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	Units / TotalPkg	IGSTPymt	Total Value(FC) / Declared PMV(INR) / Tax Value	FOB Value(INR) / Accepted PMV(INR) / Tax Amount	Scheme Reward / End Use
1	62114390 13833 Drawback,and ROSCTL	MMF GIRLS SUIT SET (SIZE 20 TO 34) NOS	5.95	Per 1	NOS		82306.35 536.04	6740890.07 7414979.07	60 YES
#					0	LUT	0	0.00	GNX100
2	62114390 1314 Drawback,and ROSCTL	MMF GIRLS SUIT SET SIZE (XL TO XXL) NOS	7.5	Per 1	NOS		9855.00 675.68	807124.50 887836.95	60 YES
#					0	LUT	0	0.00	GNX100
3	62114390 396 Drawback,and ROSCTL	MMF GIRLS SUIT SET SIZE (42 TO 44) NOS	7.5	Per 1	NOS		2970.00 675.68	243243.00 267567.30	60 YES
#					0	LUT	0	0.00	GNX100
						Tax Value : 0.00 IGST Amt : 0.00		7791257.56 8570383.32	

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	62110503B	0.00	3.40	0.00	97.00	13833.000	229190.26
1	2	62110503B	0.00	3.40	0.00	97.00	1314.000	27442.23
1	3	62110503B	0.00	3.40	0.00	97.00	396.000	8270.26
Drawback Amount(INR)								264902.75

P1

12/08/23

P2 12/08/23

CHA 12/08/2023

RASPN SHIPPING SERVICES PVT LTD

INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: **0007191** Date: **07/08/2023** S/B No.: **3059344** Date: **08/08/2023** Loading Port: **INNSA1** State of Origin: **DELHI**

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount

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	62110503B	2.65	37.50	2.10	29.70	13833.000	178633.59	141558.69	320192.28
1	2	62110503B	2.65	37.50	2.10	29.70	1314.000	21388.80	16949.61	38338.41
1	3	62110503B	2.65	37.50	2.10	29.70	396.000	6445.94	5108.10	11554.04
ROSCTL Amount(INR)								206468.33	163616.40	370084.73

Packages Details

Packages From	Packages To	Kind Package
56	105	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	13833 NOS	NILL		0.00	0.00	78 EAST DELHI	07 DELHI	NCPTI	
1/2	1314 NOS	NILL		0.00	0.00	78 EAST DELHI	07 DELHI	NCPTI	
1/3	396 NOS	NILL		0.00	0.00	78 EAST DELHI	07 DELHI	NCPTI	
			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	2023080800107987	RE/004/2023-24	934000 Value declaration (GATT Valuation Declaration)	India	08/08/2023	
AKAMAL DARWISH JABARKHIL TRADING COMPANY			ART-E NEW OFFICE NUMBER 112 KABUL AFGHANISTAN				
REDOLANCE ENTERPRISES			UNIT NO.: 111, FIRST FLOOR, COMMUNITY CENTRE,VARDHMAN CHAMBER-1 G-BLOCK,VIKASPURI,NEW DELHI DELHI				
1	1	2023080800107988	RE/004/2023-24	380000 Commercial invoice	India	08/08/2023	
AKAMAL DARWISH JABARKHIL TRADING COMPANY			ART-E NEW OFFICE NUMBER 112 KABUL AFGHANISTAN				
REDOLANCE ENTERPRISES			UNIT NO.: 111, FIRST FLOOR, COMMUNITY CENTRE,VARDHMAN CHAMBER-1 G-BLOCK,VIKASPURI,NEW DELHI DELHI				
1	1	2023080800107989	RE/004/2023-24	271000 Packing list	India	08/08/2023	
AKAMAL DARWISH JABARKHIL TRADING COMPANY			ART-E NEW OFFICE NUMBER 112 KABUL AFGHANISTAN				
REDOLANCE ENTERPRISES			UNIT NO.: 111, FIRST FLOOR, COMMUNITY CENTRE,VARDHMAN CHAMBER-1 G-BLOCK,VIKASPURI,NEW DELHI DELHI				

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2,1/3,	DEC-RS001	I/We REDOLANCE ENTERPRISES holder of IEC No ATKPA1477E, 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

P1 12/08/23

P2 12/08/23

CHA 14/08/2023.

PANCHNAMA dated 12.08.2023 in respect of M/s Redolance Enterprises DRAWN AT JWR Logistics Pvt. Ltd. CFS.

Pancha No.1		Pancha No.2	
Name	Shivprasad Balasaheb Mahale	Name	Nilesh Baburao Phapale
Age	23 Years	Age	27 Years
Address-	Maruti Mandir, Belapur, Bota, Ahmadnagar, Maharashtra-422602.	Address-	Gavthan,Belapur, Ahmadnagar, Maharashtra-422602.
Type of ID card	Aadhar Card	Type of ID card	Aadhar Card
Number of ID Card	948405287310	Number of ID Card	476355514348
Mobile No.		Mobile No.	
Occupation	Private Job	Occupation	Private Job

We the above mentioned Panchas were called upon by a person who introduced himself as Shri. Paramveer Singh Nain, an Intelligence Officer, SIIB(X), JNCH on 12.08.2023 at 1630 hrs at JWR Logistics Pvt. Ltd. CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Panvel, Maharashtra-410206 to witness the examination of goods under shipping bill no. 3059344 & 3060070both dtd. 08.08.2023 pertaining to exporter M/s Redolance Enterprises (IEC: ATKPA1477E). The goods were examined for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here, we were introduced to Shri. Ashok Kumar Nayak, an Intelligence Officer, SIIB(X), JNCH & Shri. Ravindra K Kunder, G-card holder of M/s. RASPN Shipping Services Pvt. Ltd. (License No.11/1949) having Kardex No. 113/2021&authorised representative of Custom Broker. Then the officer explained to us that the exporter M/s Redolance Enterprises (IEC: ATKPA1477E)having address at Unit No.111, First Floor, Community Centre, Vardhman Chamber-1, G Block, Vikaspuri, New Delhi110018 had filed Shipping Bill No. 3059344 & 3060070 all dtd. 08.08.2023 through Customs Broker M/s. RASPN Shipping Services Pvt. Ltd. for export of their consignment.

We the panchas along with Custom Broker representative who represented the exporter and the aforesaid officers visited JWR Logistics Pvt. Ltd. CFS, where the goods were found to be placed inside shed No. D at location 7(G) for shipping bill no. 3059344 dtd 08.08.23 & 7 (E) for shipping bill no. 3060070 dtd. 08.08.2023.

P1 12/08/23 P2 12/08/23 CHA 12/08/2023

We were shown the Hold letter No. 136/2022-23/SIIB(X) dtd. 11.08.2023 signed by Assistant Commissioner of Customs, SIIB(X), JNCH regarding hold of 02 Shipping Bills having No. 3059344 & 3060070both dtd. 08.08.2023 of M/s Redolance Enterprises (IEC: ATKPA1477E), filed through their authorized Customs Broker M/s. RASPN Shipping Services Pvt. Ltd. Further we were shown the above-mentioned Shipping Bills and respective Export Invoice and Packing List of the goods attempted to be exported. The details of the said shipping bills were tabulated as below:

Table-I

S/B No./ Date	Invoice No.	Description	No. of Packages	FOB (INR)	IGST (INR)	RODTEP	DBK Amount	ROSCTL Amount
3059344 dtd 08.08.2023	RE/004/2023-24 dtd 07.08.2023	RMG MMFGirls suit set	50	7791257.57	S/B filed under LUT.	0	264902.75	370085
3060070 dtd 08.08.2023	RE/003/2023-24 dtd 07.08.2023	RMG MMFGirls suit set MMF Kids ensembles	55	7922948.67	S/B filed under LUT.	0	263250.53	361782
		TOTAL	105	15714206.24	LUT	0	528153.28	731867

The Customs Officer in presence of us and in presence of representative of Custom Broker took up the Shipping Bills No. 3059344 & 3060070both dtd. 08.08.2023 and its respective invoices and packing lists. The goods of the said shipping bills were found to be placed inside shed No. D at location 7(G) for shipping bill no. 3059344 dtd 08.08.23 & 7 (E) for shipping bill no. 3060070 dtd. 08.08.2023.

The goods were found to be packed in white polypropylene bags. The total number of packages were count and it was found that there was a total of 105 packages for Shipping Bills No. 3059344 & 3060070both dtd. 08.08.2023. There after each of these packages were opened one after another with the help of labourers of the CFS. In each of the carton there were found to be ready made garments. The quantity and declaration of the goods are found to be as mentioned in the shipping bills, invoices and packing lists.

Further Representative Customs Samples were randomly drawn from the bags in duplicate for further investigation and testing and were sealed with customs wax seal in our presence and in the presence of the representative custom broker.

P1 12/08/23

P2 12/08/23

CHA 12/08/2023

The goods were re-packed in the same packages and kept at the same place i.e., at location i.e., shed No. 3059344 & 3060070both dtd. 08.08.2023 of JWR Logistics Pvt. Ltd. CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Panvel, Maharashtra-410206 in presence of us and in presence of the authorized representative of CB and the same were handed over to Manager, JWR Logistics Pvt. Ltd. CFS for safe custody.

We put our dated signature on Shipping Bill, Export Invoice, Packing List of the goods and other relevant documents as a token of having witnessed the same and being present during the examination.

The Panchanama running into 03 pages ended on the same place and same date i.e., 12.08.2023 at 1930 Hrs. Panchanama was carried out in our presence and in the presence of the authorized representative of Custom Broker. Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject/concerned goods.

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

12/8/23

I.O./SIIB(X), JNCH

12/08/2023

CB/Representative

In presence of:

12/08/23

Pancha-I

Shivprasad B. Mahale

12/08/23

Pancha-II

Nilesh. B. Phapale.

OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II)
SPECIAL INVESTIGATION AND INTELLEGENCE BRANCH (X)
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra – 400 707.
Tel No: 27244989: Fax: 27241828, 27241825.

F. No.SG/MISC-116/2023-24 SIIB(X) JNCH **Date: .09.2023**

To,

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

05.09.23

Sub: Testing of sample pertaining to Shipping Bill No. 3059344 dtd. 08.08.2023 by M/s. Redolance Enterprises (IE Code: ATKPA1477E) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. **3059344 dtd. 08.08.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3059344 dtd. 08.08.2023	MMF Girls Suit Set	01

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

a. Detailed analysis of composition
b. Weight of the sample
c. Nature of the sample
d. Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

4/9

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

Encl: as above

Lab. No. 720 SIIB(X)
4/09/23

S/B No: 3059344 Date: 08.08.2023 Sr. No: 01

Report: Sample is in the form of three pieces of readymade textile article (Girls frock, lower and belt).

1. Girls frock: Sample is in the form of readymade textile article (Girls Frock). Upper part of frock made of dyed woven fabric having lining fabric and decorative parts on front, fitted with zipper on back. Lower part of frock is made of base printed woven fabric having lining fabric. It is wholly composed of polyester filament yarns.

Total wt of sample	= 189.8 gm
Wt of woven base fabric of lower part	= 64.4 gm and GSM = 69.89
Wt. of woven base fabric of upper part	= 58.0 gm and GSM = 63.90
Wt of white knitted lining fabric of lower part	= 45.4 gm
Wt of grey knitted lining fabric of upper part	= 17.7 gm
Wt. of Zipper and decorative pieces	= Balance

2. Lower: Sample is in the form of readymade textile article (Lower) made of dyed (Grey) knitted base fabric having elastic on waist. It is wholly composed of polyester filament yarns.

Total wt of sample	= 52.5 gm
Wt of base fabric of lower part	= 49.8 gm
Wt of elastic	= Balance

3. Belt: Sample is in the form of readymade textile article (Belt) made of dyed plastic type material backed with dyed (Black) non-woven fabric and decorative plastic buckle. Plastic type material is made of polyvinylchloride and non-woven fabric is made of polyester filament yarns.

Total wt of sample	= 19.8 gm
Wt of belt	= 16.1 gm
Wt. of buckle	= Balance

SEALED/R/S RETURNED

05.10.23
VINEET YADAV
Chemical Assistant

5/10/23
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

OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II)
SPECIAL INVESTIGATION AND INTELLEGENCE BRANCH (X)
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra – 400 707.
Tel No: 27244989: Fax: 27241828, 27241825.

F. No.SG/MISC-116/2023-24 SIIB(X) JNCH

Date: .09.2023

05.09.23

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 3060070 dtd. 08.08.2023 by M/s. Redolance Enterprises (IE Code: ATKPA1477E) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. **3060070 dtd. 08.08.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	**3060070 dtd. 08.08.2023**	MMF Kids Ensembles	01

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

a. Detailed analysis of composition
b. Weight of the sample
c. Nature of the sample
d. Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

4/9

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

Encl: as above

Lab. No. 721 SI2B(X)
4/09/23

S/B No: 3060070 Date: 08.08.2023 Sr. No: 01

Report: Sample is in the form of three pieces of readymade textile article (Girls frock and lower).

1. Girls frock: Sample is in the form of readymade textile article (Girls Frock). It is made of printed knitted fabric having two lining fabric and decorative laces on front. It is wholly composed of polyester filament yarns.

Total wt of sample	= 53.1 gm
Wt of base fabric of lower part	= 35.3 gm
Wt of white knitted lining fabric of lower part	= 4.0 gm
Wt of dyed (Pink) knitted lining fabric of upper part	= 4.7 gm
Wt. decorative laces	= Balance

2. Lower: Sample is in the form of readymade textile article (Lower) made of printed knitted base fabric having elastic on waist. It is wholly composed of polyester filament yarns.

Total wt of sample	= 21.0 gm
Wt of base fabric of lower part	= 19.8 gm
Wt of elastic	= Balance

SEALED/R/S RETURNED

Yadav
05.10.23

VINEET YADAV
Chemical Assistant

P. Dalal
5/10/23

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. Redolance Enterprises (IEC: ATKPA1477E) conducted on 30.09.2023.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Vaibhav Padwal, authorized representative of exporter, conducted market survey of goods covered under Shipping Bills No. **3059344 & 3060070 both dated 08.08.2023** presented for export by **M/s.Redolance Enterprises (IEC: ATKPA1477E).**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 16.09.2023 in wholesale market near Masjid Bunder, Mumbai.

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

S/B No.	Item Description	Shop 1 M/s. Tulsi Garments, 78/80, Abhaychand Gandhi Marg, Pramukh Krupa Bldg., Vadgadi Masjid Bunder(W), Mumbai-400003	Shop 2 M/sNisari Garments, 106, Mohammedi Bldg, Shop No.5, Samuel Street, Tantanpura Street, Mumbai-09	Shop 3 M/sTulsi Garments, 185/187, Samuel Street, Shop No.3, Masjid Bunder(W), Mumbai-400009	Average wholesale price	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
3059344 dtd 08.08.2023	MMF Girls Suit Set	450	465	455	456.67	5742742.7
	MMF Girls Suit Set Size XL to XXL	535	540	540	538.33	643058.88
	MMF Girls Suit Set Size 42 to 44	535	540	540	538.33	193798.57

3060070 dtd 08.08.2023	MMF Girls Suit Set	450	465	455	456.67	5444251.3
	MMF Kids Ensembles	350	352	355	352.33	1210733.2

The shopkeepers further informed that the price of the goods will vary depending upon the quantity, mode of payment and quality of the goods ordered.

Vaibhav
30/9/23

(Vaibhav Padwal)
Authorized representative of exporter

Paramveer
30/9/23
(Paramveer Singh Nain)
IO/SIIB(X)

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

F.No. S/6-GEN-01/Misc-275/2023-24 CEAC

Date: 23.10.2023

DIN: 20231078NT000022F63F

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

Sir,

Sub: Provisional release of the goods for Back to Town covered under Shipping Bills No. 3059344 and 3060070 both dated 08.08.2023 filed by the Exporter M/s. Redolance Enterprises (IEC: ATKPA1477E) -reg.

Please refer to the above mentioned subject.

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

1. To submit Indemnity Bond of 100% FOB value of the goods.
2. To submit Cash Security/Bank Guarantee for Rs. 1,50,000/- (Rs. One Lakh Fifty Thousand Only)

In this regard, the Exporter M/s. Redolance Enterprises (IEC: ATKPA1477E) has presented an Indemnity Bond of Rs. 1,57,14,206/- (Rupees One Crore Fifty-Seven Lakhs Fourteen Thousand Two Hundred and Six Only) and deposited Cash Security of Rs. 1,50,000/- (Rs. Fifty Thousand Only) vide challan No. HCM-1659 dated 20.10.2023.

Yours faithfully,

23/10/23

(S. K. Shrimali)
Asstt. Commissioner of Customs
CEAC, JNCH, NHAVA SHEVA

Copy to:

1. Dy. Commissioner of Customs, SIIB(X), JNCH, Nhava Sheva
2. M/s. Redolance Enterprises (IEC: ATKPA1477E)
3. Manager, JWR CFS
4. Office Copy

Skip to Main Content ◐ A+ A-

Goods and Services Tax

Government of India, States and Union Territories

REGISTER LOGIN

Home › Search Taxpayer › Search by GSTIN/UIN

Search Taxpayer

• indicates mandatory fields

GSTIN/UIN of the Taxpayer •

Enter GSTIN/UIN of the Taxpayer

SEARCH

Search Result based on GSTIN/UIN : 07ATKPA1477E1ZX

Legal Name of Business

ASHUTOSH

Trade Name

REDOLANCE ENTERPRISES

Effective Date of registration

28/03/2023

Constitution of Business

Proprietorship

GSTIN / UIN Status

Suspended

(Effective from 16/09/2024)

Taxpayer Type

Regular

Administrative Office

(JURISDICTION - STATE)
State - Delhi
Zone - Zone 6
Ward - Ward 71

Other Office

(JURISDICTION - CENTER)
State - CBIC
Zone - DELHI
Commissionerate - DELHI NORTH
Division - NARELA
Range - RANGE - 39

Principal Place of Business

FIRST FLOOR, UNIT NO. 111, VARDHMAN CHAMBER-1 G-BLOCK VIKASPURI, Community Centre, New Delhi, West Delhi, Delhi, 110018

Whether Aadhaar Authenticated?

Yes

(On 20/02/2024)

Whether e-KYC Verified?

Not Applicable

Additional Trade Name

View

Nature Of Core Business Activity

Trader - Wholesaler/Distributor

Nature of Business Activities

1. Recipient of Goods or Services2. Supplier of Services

Dealing In Goods and Services

Goods		Services	
HSN	Description	HSN	Description
33059030	HAIR CREAM		
84733099	OTHER		
08109090	OTHER		
08028090	OTHER		
6113	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING 5903, 5906 OR 5907		

File No- SG/INV-167/2023-24/SIIB(X) JNCH **CBIC-DIN-**20241278NT0000888D5A

SUMMONS

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

To,

M/s Redolance Enterprises

**Unit No.-111, 1st Floor, Community Centre,
Vardhman Chamber-1, G-Block Vikaspuri,
New Delhi-110018**

WHEREAS, I, **Kumar Swetank** am making inquiry in connection with **investigation w.r.t. Shipping Bill No. 3060070 and 3059344 dated 08.08.2023** under the Customs Act, 1962.

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

1. **to depose statement verbally and in writing**
2. **documents related to Shipping Bill No. 3060070 and 3059344 dated 08.08.2023**
3. **Any other documents related to this investigation**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☑ **in person** / or ☐ **by an authorised agent** on **2024-12-27** at **11:00:AM** at the office of **B-403, 4th Floor, SIIB(X), JNCH Nhava Sheva**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-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 **26** day of **December, 2024** at **JNCH,Nhava Sheva**

Name : **Kumar Swetank**

Signature : 26/12/2024

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

File No- SG/INV-167/20223-24/SIIB(X) JNCH **CBIC-DIN-20241278NT000081873E**

SUMMONS

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

To,

M/s Redolance Enterprises

Unit No.-111, 1st Floor, Community Centre,
Vardhman Chamber-1, G-Block Vikaspuri,
New Delhi-110018

WHEREAS, I, **Kumar Swetank** am making inquiry in connection with **Investigation related to goods exported under Shipping Bill No. 3060070 and 3059344 both dated 08.08.2023**
under the Customs Act, 1962.

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

1. **to depose statement verbally and in writing**
2. **Documents w.r.t. Shipping Bill No. 3060070 and 3059344 both dated 08.08.2023**
3. **Any other documents related to this investigation**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☑ **in person** / or ☐ **by an authorised agent** on **2024-12-26** at **12:00:PM** at the office of **B-403, 4th Floor, SIIB(X), JNCH Nhava Sheva**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-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 **23** day of **December, 2024** at **JNCH,Nhava Sheva**

Name : **Kumar Swetank**

Signature : ... 23/12/2024

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office:

File No- SG/INV-167/23-24/SIIB(X) JNCH

CBIC-DIN-20241278NT000000D8D6

SUMMONS

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

To,

M/s Redolance Enterprises

Unit No-111, 1st Floor, Community Centere, Vardhman Chamber-1, G-Block Vikaspuri, New Delhi-110018

WHEREAS, I, **ANUP SINGH MEENA** am making inquiry in connection with **investigation wrt shipping bill no. 3060070 and 3059344 dated 08.08.2023** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. to depose statement verbally and in writing

2. documents related to shipping bill no. 3060070 and 3059344 both dated 08.08.2023

3. Any other documents relevant to this investigation.

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☑ **in person** / or ☐ **by an authorised agent** on **2024-12-20** at **02:30:PM** at the office of **B-403, JNCH, Nhava Sheva, Taluka - Uran, Dist-Raigad, Maharashtra-400707.**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 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 **13** day of **December, 2024** at **JNCH, Nhava Sheva.**

Name : **ANUP SINGH MEENA**

Signature : 13/12/24

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

Statement of Shri. Ravindra Krishna Kunder, authorised representative and G-Card holder of M/s. Raspn Shipping Services Pvt. Ltd.(11/1949), recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. B-403, 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400 707 on 24.12.2024.

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In receipt of Summons CBIC-DIN- 20241178NT0000222B79 dated 23.12.2024 issued by Shri Kumar Swetank, Superintendent of Customs (P), Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. B 403, 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharshtra – 400707, I present myself for giving statement under section 108 of the Customs Act, 1962 on 24.12.2024. I have been explained the provisions of section 108 of the Customs Act, 1962; that giving false evidence under the said section of the said act is an offence under Section 174, 175 & 228 of the Indian Penal Code, 1860 and punishable under Section 193 of the Indian Penal Code, 1860; that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962 & Sections of the Indian Penal Code, 1860 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is Ravindra Krishna Kunder, aged 58 years and DOB-14-05-1967. I am residing at C/O Ravindra Kunder, near Adarsh Sports Club, r.n. 3 Jagnnath Deep CHS Veer Savarkar Marg, Bhandup East S.O, Mumbai-400042. I have the personal Mobile No. 9867578510, Aadhaar Card bearing No. 470530003545, PAN Card bearing No. AAQPK2524B and I am submitting the copies of the same as proof of my identity. I have completed my B.Com from Mangalore University, Mangalore in 1987. I can read, understand and write in Hindi, Marathi, Kannada and English. I am married and I am staying along with my wife, & daughter at the address mentioned above. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer/Cell-F as per my say.

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

Ans. We are Customs Clearing & Forwarding Company. The firm has been engaged in handling import and export clearance at JNCH, Mumbai Port and ACC since 2011.

24/12/2024

I have been working as G-Card holder with the firm since the year 2020 at JNCH only. Our firm is engaged in the business of clearance and forwarding since very long time.

Q. Have you ever given statement before any agency?

Ans. Yes, I have given statement in 2022-23 before SIIB(X), JNCH at 4th floor wrt M/s. Sandhya Organic Chemicals Pvt. Ltd, M/s. National Enterprises.

Q. Have the Shipping Bills No. 3060070 & 3059344 dated 08.08.2023 filed by you on behalf of M/s Redolance Enterprises and what are the goods being exported under the said Shipping Bill?

Ans. Yes, the Shipping Bills No. 3060070 & 3059344 both dated 08.08.2023 have been filed by us on behalf of M/s Redolance Enterprises and the goods being exported under the said Shipping Bills are 'RMG'.

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

Ans. We guide our exporters verbally to send us all necessary documents as per exporting commodity on our mail I'd and also ask whether they want to claim export benefits or not. After that we create checklist based on the documents submitted by the exporter. Thereafter we sent the checklist to exporter for approval, after getting approval from exporter, we file Shipping Bill on behalf of exporter on ICEGATE.

Q. Do you know, How did your company come in contact with the Exporter?

Ans. We came in contact with the exporter through Forwarder.

Q. Have you taken the KYC details of M/s Redolance Enterprises before filing their Shipping Bills?

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

Q. Have you verified the address of M/s Redolance Enterprises ?

Ans. Yes Sir, we have verified the address at the time of KYC before filing Shipping Bills.

Q. Since when are you handling the export clearance of M/s Redolance Enterprises?

Ans. This is first time export of M/s. Redolance Enterprises (IEC No. ATKPA1477E).

24/12/2024

Q. Now tell me, do you know about KYC procedure for First Time Export? Have you done First time export KYC procedure of M/s. Redolance Enterprises ?

Ans. Yes Sir, procedure of KYC for First Time Exporter has been done at CEAC. We have completed this KYC procedure for M/s Redolance Enterprises.

Q. You said you have done KYC procedure for First time exporter, can you show me copy or any documentary evidence of First time export KYC done by you on behalf of M/s. Redolance Enterprises?

Ans. No sir at present I do not have any documentary evidence of KYC, but I will submit a copy of the same by 30.12.2024 to your office.

Q. The address mentioned in IEC document and GST registration document are different. What is the reason for that?

Ans. Sir we did not check the address in GST registration and we don't know the reason why 2 different address were mentioned in different document.

Q. Now, I will show you Summons issued under Section- 108 of Customs Act 1962 to the exporter M/s. Redolance Enterprises, but all were returned back to this office (Tracking address showed that, Not Delivered, No such person in the address.) 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.

Q. Now, I will show you present status of GST no. of M/s. Redolance Enterprises (07ATKPA1477E1ZX) on GSTN porter, which is showing, *"suspended from 16/09/2024"*, 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.

Q. 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 no. 3060070 & 3059344 dated 08.08.2023?

RBK
24/12/2024

Ans. We had done physical verification of the premises/address of the exporter, the photos of which I am submitting. The exporter informed us that the subject goods covered under Shipping Bills No 3060070 & 3059344 dated 08.08.2023 were procured locally by them and they want to export, thus we filed Shipping bills based on the KYC documents of the exporter.

Q. 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.

The above statement of mine running into 04 pages (Serially mentioned 1 to 4) and it has been recorded correctly as per my true, correct and voluntary say and recorded as per my say without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB (X) JNCH, Nhavasheva, District - Raigarh, Maharashtra - 400707 as per my say. I certify it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I have nothing more to add. Statement of ~~each page~~ mine is correctly recorded as per my say; I therefore affix my dated signature on each page of the statement in token of having been recorded correctly as stated by me.

24/12/2024

(Ravindra Krishna Kunder)

Authorised representative,

M/s. Raspn Shipping Services Pvt. Ltd.

Typed by me

24/12/2024

(Nishank Ajaykumar Patel)

IO /SIIB(X)

JNCH, NHAVA SHEVA

Before me

24/12/24

(Anup Singh Meena)

SIO /SIIB(X)

JNCH,NHAVA SHEVA