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/1312/2024-CEAC Date: . . 2025

F.NO.CUS/SIIB/ALT/725/2024-SIIB(E)-JNCH

SCN No.: 1282/2025-26/ADC/CEAC/NS-II/CAC/JNCH

DIN: 20251178NT000000D4C0

SHOW CAUSE NOTICE UNDER SECTION 124 OF CUSTOMS ACT,1962

Sub.: Investigation into Fraudulent Export by M/s. Riya Textile (IEC- AMEPG9205D) - reg.

The exporter M/s. Riya Textile (IEC-AMEPG9205D) filed 03 Shipping Bill Nos. 4335509, 4335520, 4335525 all dated 02.10.2023 having declared items as 'Readymade Garments' through Customs Broker M/s. Service Bureau Logistics LLP (CB License No.-ACMFS4298L) at Speedy CFS. On the basis of specific intelligence, regarding export of suspicious consignment of M/s. Riya Textile (IEC-AMEPG9205D) covered under above said Shipping Bills were put on hold vide Hold No. 191/2022–23 SIIB(X) issued vide F. No. SG/Misc-101/2021-22 SIIB(X) JNCH PART-II dated 17.10.2023. However, only goods pertaining to S/B Nos. 4335520, 4335525 both dated 02.10.2023 were found carted and registered at Speedy CFS. Accordingly, the goods covered under S/B Nos. 4335520, 4335525 both dated 02.10.2023 were examined under Panchnama dated 19.10.2023 (RUD-1) at SPEEDY CFS, in the presence of the CB representative. The details of the subject consignment are as below:

Table-I

Sr. No.	S/B No. & Date	Description	FOB (in Rs.)	Drawback (in Rs.)	RoSTEL (in Rs.)	IGST
1	4335520/02.10.2023	RMG	7546070.54/-	20,246.84/-	3,43,056/-	LUT
2	4335525/02.10.2023	RMG	6611493.14/-	1,58,154.90/-	3,20,342/-	LUT

सत्यमेव जयते	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**	

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	Total	14157563.70/-	1,78,401.74 /-	6,63,398/-	

During 100% examination, the subject goods were found as declared in S/B Nos. 4335520, 4335525 both dated 02.10.2023, and their respective Invoice and Packing List in respect of declared description and quantity. Thereafter, samples of all the declared items in the subject consignments were drawn randomly in triplicate and taken over for the purpose of further investigation.

An alert was inserted against IEC withholding Export Incentives & IGST refund. Thereafter, Letters to Concerned Jurisdictional GST Commissionerate were issued for verification of Genuineness of Exporter and Its Suppliers. The Representative Sealed samples (RSS) drawn during Pachanama dated 19.10.2023 were sent to DYCC Lab, JNCH for detailed analysis of composition and nature of goods.

The Exporter M/s. Riya Textile (IEC-AMEPG9205D) vide its letter dated 15.11.2023 (RUD-2) requested for provisional release of its goods for Back to town, covered under S/B Nos. 4335520, 4335525 both dated 02.10.2023. The competent Authority has granted provisional release of goods for BTT covered under aforementioned Shipping Bills vide its letter F.No. S/6-GEN-01/Misc- 349/2023-24/CEAC dated 08.12.2023 (RUD-3), in accordance with Para4(c) of CBIC Circular No. 01/2011-Customs dated 04.01.2023 upon furnishing a Bond of Full FOB.

2. PROCEEDINGS OF THE INVESTIGATION:

2.1 During the course of Further investigation, Letters to concerned GST jurisdictions were issued for verification of Genuineness of Exporter, M/s Riya Textile (GSTN-27AMEPG9205A1ZD). This office received a letter F.No. GEXCOM/11276/2023-CGST-RANGE-4-DIV-5-COMMRTE-PALGHAR dated 01.12.2023 (RUD-4) wherein, it was reported that "the principal place of business of exporter do not exist and the documents which are given for obtaining the GST registration do not match with the address of the exporter given on the AIO portal and there are discrepancies in the address given by the taxpayer".

2.2 Further, summons dated 05.02.2024, 20.03.2024 & 10.01.2025 were issued to Exporter, M / s Riya Textile (IEC-AMEPG9205D) for recording of statement and submission of documents u/s 108 of the Customs Act,1962. However, no one turned up for recording of statement. However, no communication was received in this regard.

2.3 Also, Summons dated 05.02.2024, 20.03.2024 & 10.01.2025 o n 02.03.2023 were issued to CB, M/s Service Bureau Logistics LLP for recording of statement and submission of documents u/s 108 of the Customs Act,1962. The statement of G Card holder of CB, M/s Service Bureau Logistics LLP was recorded on 20.01.2025 (RUD-5) in the office of SIIB(X) in pursuance of summons bearing CBIC-DIN 20250178NT0000013117 dated 10.01.2025. Wherein, he inter alia stated that:

i. His firm has filed instant S/B Nos. 4335509, 4335520 & 4335525 all dated 02.10.2023. However, S/B No. 4335509 & 4335520 were mistakenly filed against same invoice.

ii. They got in contact with M/s Riya Textile through forwarder.

iii. As per the standard procedure, they had verified the KYC of the exporter M/s Riya Textile from Bank in form of cancelled cheque, PAN Card, Aadhar Card of Proprietor, GST Registration certificates of the Exporter.

iv. One employee of CB, have physically visited the registered address of the exporter. However, there is no proof of visit.

v. Filing of S/B was done on the basis of KYC documents, invoice & packing list provided by Exporter.

2.4 The DYCC lab analysis reports (1067 to 1074 SIIB(X) dtd. 30.11.2023) (RUD-6) were received w.r.t. the RSS drawn during course of panchanama dated 19.10.2023, the observations made in the lab reports are tabled as below:

Table-II

S/B No. & Date	Item No.	Description of RSS forwarded	Lab No.	Remarks
4335520 dated 02.10.20 23	1	Girls Kaftan with net jacket made of polyester	1073 SIIB(X) dtd 30.11.2023	Kaftan and jacket Made of Polyester filament yarns
	2	Ladies 02 PCS made of Cotton	1074 SIIB(X) dtd 30.11.2023	Ladies 2 pcs set made of polyester and viscose
	3	Ladies long dress made of cotton	1071 SIIB(X) dtd 30.11.2023	Dress made of polyester filament yarns
	4	Ladies scarf made of polyester	1072 SIIB(X) dtd 30.11.2023	Scarf made from polyester filament yarn
	5	Ladies dupatta made of polyester	1069 SIIB(X) dtd 30.11.2023	Dupatta is made from Printed woven fabric of polyester.
4335525 dated 02.10.20 23	1	Ladies Kaftan made of polyester	1067 SIIB(X) dtd 30.11.2023	Textile article base fabric made from filament yarns of polyester

	2	Ladies 02 pcs Kaftan made of polyester	1070 SIIB(X) dtd 30.11.2023	Ladies 02 pcs made from nylon & Polyester
	3	Ladies dupatta made of polyester	1068 SIIB(X) dtd 30.11.2023	Dupatta Wholly made of Polyester filament yarns

2.5 The DYCC lab analysis reports received in this office w.r.t. the RSS drawn randomly during course of panchanama dated 19.10.2023 are not in consonance with the declared description for some of the items presented for export covered under S/B No. 4335520 dated 02.10.2023. The exporter has misdeclared the description for the goods mentioned at sr. No. 2 & 3 in the S/B No. 4335520 dated 02.10.2023. However, the declared CTH is as per DYCC test report outcome. Further, the lab report received in this office w.r.t. the RSS drawn randomly from S/B No. 4335525 dtd 02.10.2023 during course of panchanama dated 19.10.2023 are in consonance with the declared description.

2.6 Re-determination of Valuation:

i . Whereas, during 100% examination, it was suspected that "*the goods appeared to be mis-declared in terms of value*" owing to the quality of fabrics used, the declared value appears liable to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

ii. 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.

iii. 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.

iv. 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.

v. 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 i.e. through Market Enquiry in presence of authorized representative from the exporter.

vi. Accordingly, Market Enquiry of the goods was conducted on 02.11.2023(RUD- 7) to ascertain the fair market value of the goods. For this purpose, different wholesale shops selling similar goods were visited in Masjid Bunder, Mumbai in the presence of authorized representative of the exporter and the average wholesale price of the goods was re-determined in respect of all subject S/B Nos. 4335520 and 4335525 both dated 02.10.2023, thus as per Section 2(30) of Customs act 1962, and accordingly in same proportionate, declared FOB value needs to be re-determined as detailed at Table-I.

Table-III

S/B No. & Date	Description of RSS forwarded	Declared Price/pc	Price/pcs (Market enquiry)
4335520 dated 02.10.20 23	Girls Kaftan with net jacket made of polyester	649.34	532.50
	Ladies 02 PCS made of Cotton	657.77	530
	Ladies long dress made of cotton	656.75	543.75
	Ladies Kaftan with net jacket made of polyester	657.77	536.25
	Ladies scarf made of polyester	325.08	205
	Ladies dupatta made of polyester	349.77	332.50
4335525 dated 02.10.20 23	Ladies Kaftan made of polyester	654.28	525
	Ladies 02 pcs Kaftan made of polyester	653.46	543.75

	Ladies dupatta made of polyester	349.77	275

The above goods covered under S/B Nos. 4335520 and 4335525 both dated 02.10.2023 were not exported as the exporter's overseas buyer cancelled the export order and the consignment was taken for Back to Town. 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 02.10.2023 and Market Enquiry Report dated 02.11.2023, 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 Bill would be as below:

Table-IV

Shipping Bill No. & date	Item Description	Declraed item Value(in Rs)	Redetermined item Value (in Rs)	Declraed DBK (in Rs)	Redetermined DBK (in Rs)	Declraed RoSCTL (in Rs)	Redete rmined RoSCT Rs)
4335520 dated 02.10.20 23	Girls Kaftan with net jacket made of polyester	477919.39	3,91,920	13859.66	11365.68	22701.17	18,616
	Ladies 02 PCS made of Cotton	2503395.64	20,17,710	72598.47	58513.59	118911.29	95,841
	Ladies long dress made of cotton	480743.93	3,98,025	13941.57	11542.72	22835.33	18906
	Ladies Kaftan with net jacket made of polyester	34861.58	28,421.25	1010.70	824.21	1655.45	1350
	Ladies scarf made of polyester	1950510	12,30,000	56564.79	35670	74119.38	46740
	Ladies' dupatta made of polyester	2098650.66	19,95,000	44071.65	53865	102833.85	75810
4335525 dated 02.10.20 23	Ladies Kaftan made of polyester	2320094.61	18,61,650	67282.74	53987.85	110204.50	88428
	Ladies 02 pcs Kaftan made of polyester	94098.53	78,300	2728.86	2270.70	4469.68	3719.2

	Ladies dupatta made of polyester	4197300	33,00,000	88143.30	69300	205667.70	16170
Total			11301026.20	360201.74	297339.75	663398.35	51111

Table-V

Re-determined FOB of S/B Nos. 4335520 & 4335525 both dated 02.10.20 23 (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess Export benefits (in Rs.)
11301026.20	62862	150287.15	215149.15

As seen from the Table above, based on the Report received from DYCC, JNCH and Market Enquiry conducted on 02.11.2023, it appears that the goods declared by the Exporter in the Shipping Bill Nos. 4335520 & 4335525 both dated 02.10.20 23 have been mis-declared in terms of description, Drawback Serial Number and their value. The value of the goods has been re-determined based on the Market Enquiry Report dated 02.11.2023 and DYCC Report. 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 combined declared value i.e. Rs. 14157563.70/-appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the Provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of Export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the Provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on Examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007. In the instant case, the Exporter is Merchant Exporter and hence, transaction value of the impugned goods under Export could not be determined under Rule 4 & 5 of the Customs Valuation Rules, 2007. Hence the value of all the items could be ascertained from the wholesale Market.

2.7. PAST EXPORTS:

The ICES 1.5 data was analysed, and it has been observed that exporter has exported goods covered under 13 S/Bs from the port under this office jurisdiction. The details of the same as below:

Table-VI

Sr No.	S/B No. & Date	FOB (in Rs)	Drawback (in Rs)	RoDTEP (in Rs)	RoSCTL (in Rs)	IGST
1	2053280 dtd 27.06.2023	896387.52	0	0	0	LUT
2	2511657 dtd 17.07.2023	2775930	75526	9	131393	LUT
3	2728271 dtd 26.07.2023	10762345.44	161435	258296	0	LUT
4	2728273 dtd 26.07.2023	10843084	162646	260234	0	LUT
5	2728274 dtd 26.07.2023	11501155	172517	276028	0	LUT
6	2728275 dtd 26.07.2023	11074133	166112	265779	0	LUT
7	3193064 dtd 14.08.2023	11468643.73	240027	147111	210074	LUT
8	3193071 dtd 14.08.2023	8504946.45	213410	0	409873	LUT
9	3380138 dtd 22.08.2023	3962128.78	96613	0	193574	LUT
10	3380944 dtd 22.08.2023	35012129.46	455158	280097	0	6334581
11	4006884 dtd 18.09.2023	5408529.84	154819	0	304366	LUT
12	4006887 dtd 18.09.2023	5051058.48	136379	0	305589	LUT

13	4006894 dtd 18.09.2023	5859216	187495	0	278313	LUT
	Total	12,31,19,688/-	22,22,137	14,87,554	18,33,182	6334581

Further, upon analysis of ICES 1.5 data, it has been observed that the exporter has not received any foreign remittance against his exports as mentioned above. 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. As per Table-VI, there are 13 Shipping Bills for which FOB has not been realized despite completion of expected realization time period as mandated by RBI.

It is also pertinent to mention here that the prescribed timeline for realization of foreign remittance is 09 months as per RBI Master Circular No.14/2014-15 dated 01.07.2014, which states," it has been decided in consultation with the Government of India that the period of realization and repatriation of Export proceeds shall be nine months from the date of Export for all Exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs until further notice.

Accordingly, the Drawback is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned in Table-VI under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017 along with applicable interest. Also, ROSCTL & RoDTEP are liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned in Table-VI in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962. The total drawback claimed in 13 Shipping Bills mentioned in Table-VI in which FOB not realized despite completion of time period is Rs. 22,22,137/-, RoDTEP claimed is Rs. 14,87,554/- and RoSCTL claimed is Rs. 18,33,182/- which is liable to be demanded back from the Exporter.

3. RELEVANT LEGAL PROVISIONS: -

A. Customs Act, 1962

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

Section 50: Entry of goods for exportation -

(1) The Exporter of any goods shall make entry thereof by

presenting [electronically] [on the customs automated system] to the proper officer in the case of goods to be exported in a vessel or aircraft, a shipping bill, and in the case of goods to be exported by land, a bill of export [in such form and manner as may be prescribed]:

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

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

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

(a) the accuracy and completeness of the information given therein;

(b) the authenticity and validity of any document supporting it; and

(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force. SECTION 113(i): any goods entered for exportation which do not correspond in respect of value or in any material particular with the entry made under this Act or in the case of baggage with the declaration made under section 77, shall be liable to confiscation.

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

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

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

Section 114AA: 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: Where any person has obtained any invoice by fraud, collusion, wilful misstatement or suppression of facts to utilize 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.

[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 misstatement; 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 per cent.

per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

(3) Not withstanding anything contained in sub-section (1), no interest shall be payable where,

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

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

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.

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Where an amount of drawback and interest, if any, has been paid erroneously or the

amount so paid is in excess of what the claimant is entitled to, the claimant shall, on

demand by a proper officer of Customs repay the amount so paid erroneously or in

excess, as the case may be, and where the claimant fails to repay the amount it shall be recovered in the manner laid down in sub-section (1) of section 142 of the Customs

Act, 1962.

Rule 18 (1): Where an amount of drawback has been paid to an Exporter or a person
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.

4. FINDINGS OF INVESTIGATION

i. On the basis of specific intelligence, the goods covered under 03 Shipping Bill Nos. 4335520, 4335525 and 4335509 all dated 02.10.2023 filed for export by M/s. Riya Textile (IEC-AMEPG9205D) through Customs Broker M/s. Service Bureau Logistics LLP (CB License No.-ACMFS4298L) at SPEEDY CFS. However, S/B No. 4335509 & 4335520 were mistakenly filed against same invoice. Hence, S/B No. 4335509 dtd 02.10.2023 was left to purge and no carting was done against the said S/B No.

ii. The consignments covered under abovementioned Shipping Bill Nos. 4335520 & 4335525 both dated 02.10.2023, having declared items as 'Readymade Garments' were put on hold vide Hold No.191/2022–23 SIIB(X) issued vide F. No. SG/Misc-101/2021-22 SIIB(X) JNCH Part-II dated 17.10.2023.

iii. The consignments covered under abovementioned Shipping Bill Nos. 4335520 & 4335525 both dated 02.10.2023 was examined 100% under panchanama dated 19.10.2023 at SPEEDY CFS, in presence of the CB representative by the officers of SIIB(X), JNCH.

iv. During 100% examination, the subject goods were found as declaration made in SB Nos. 4335520 & 4335525 both dated 02.10.2023, and their respective Invoice and Packing List in respect of declared description and quantity. Thereafter, random samples in the subject two consignments were drawn randomly and the same were forwarded to DYCC Lab, JNCH for testing.

v. An Alert was inserted on 23.10.2023 to withhold the Drawback, RoDTEP/RoSCTL & IGST benefits of M/s Riya Textile (IEC-AMEPG9205D).

vi. Also, Letters and to Concerned Jurisdictional GST Commissionerate were issued for verification of Genuineness of Exporter and Its Suppliers.

vii. Meanwhile, the Exporter M/s. Riya Textile (IEC-AMEPG9205D) vide its letter dated 15.11.2023 requesting provisional release of its goods for BTT, covered under SB Nos. 4335520 & 4335525, both dated 02.10.2023. The competent Authority has granted provisional release of goods for BTT covered under the aforementioned Shipping Bills vide its letter F.No. S/6-GEN-01/Misc- 349/2023-24/CEAC dated 08.12.2023.

viii. During the course of Further investigation, summons was issued to proprietor of Exporter, M/s Riya Textile (IEC-AMEPG9205D) for recording of statement and submission of documents. However, no communication was received in this office in this regard.

ix. The statement of Authorized representative of CB was recorded in the office of SIIB(X) in pursuance of abovementioned summons. The CB failed to ascertain the veracity and genuineness of the Exporter. 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 in his statement stated that exporters were verbally guided to submit the necessary documents and indicate whether they intended to claim export benefits. Based on the documents, a checklist was created, sent to the exporter for approval, and then the Shipping Bill was filed on ICEGATE after the exporter's confirmation. But no proof in this regard is submitted by the CB. Though, the CB stated that they conducted verification of address of the Exporter but the documentary evidence in this regard was not readily available with him and till date no document is submitted by the CB. Hence, no evidence has been produced in support of their claim.

x. Also, this office has conducted market enquiry w.r.t. goods covered under S/B Nos. 4335520 & 4335525 both dated 02.10.2023 for which RSS were drawn during panchanama dated 19.10.2023. Accordingly, the value and export benefits were redetermined as detailed in **Table-V** above.

xi. This office received a letter F.No. GEXCOM/11276/2023-CGST-RANGE- 4-DIV- 5-COMMRTE-PALGHAR dated 01.12.2023. wherein, it was reported that "the principal place of business of exporter do not exist and the documents which are given for obtaining the GST registration do not matches with the address of the exporter given on the AIO portal and there are discrepancies in the address given by the taxpayer".

xii. The DYCC lab analysis reports received in this office w.r.t. the RSS drawn randomly during course of panchanama dated 19.10.2023 are not in consonance with the declared description. However, the declared value is high when compared with market enquiry.

xiii. Upon analysis of ICES 1.5 data, it has been observed that the exporter has exported goods covered under S/Bs as mentioned above in Table-IV in the past from the port under this office jurisdiction.

xiv. Also, the ICES 1.5 data was analyzed and it has been observed that exporter has not received any foreign remittance against his exports as mentioned above.

5. <u>Role of Exporter, M/s Riya Textile (IEC-AMEPG9205D):-</u>

As the Exporter M/s Riya Textile (IEC-AMEPG9205D) 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 filed shipping bills bearing nos. 4335520 and 4335525 both dated 02.10.2023 having Combined FOB Rs.14157563.70/- And Re-determined FOB after Market survey and DYCC Test reports received is Rs. 11301026.20 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. As the goods were attempted to be Exported by mis-declaration in terms of value and description for which confiscation is proposed under section 113(i), 113(ia) & 113(ja) of the customs Act 1962. However, the drawback & Rosctl claim in the live Shipping Bill as mentioned in Table-I is demanded since the goods were not exported and the same were cleared for Provisional BTT.

It further appears that the Exporter M/s. Riya Textile (IEC-AMEPG9205D) have rendered themselves liable to penalty in terms of section 114(iii) of the Customs Act, 1962 on account of mis- declaration in terms of Description and value of the impugned goods. The Exporter has knowingly & intentionally caused to sign & used the documents to incur the undue advantage with malafide intent to avail undue/excess Export benefits in form of Drawback, RoSCTL and other Export benefits. Therefore, M/s. Riya Textile (IEC-AMEPG9205D) also liable for penalty in terms of Section 114 AA of Customs Act, 1962 for this intentional mis-declaration.

The Exporter M/s Riya Textile (IEC-AMEPG9205D) had exported goods covered under 13 S/Bs (as mentioned in Table VI) in past with sole intention of getting illegitimate benefits of Drawback, RoSCTL, RoDTEP and IGST.

Even after a considerable lapse of time, BRC on the export of goods covered under Shipping Bills as mentioned in Table-IV has not been realized, thereby knowingly acted in a manner which rendered the goods liable for confiscation under Section 113(ia) and Section 113(ja) of the Customs Act, 1962. The Export incentive claimed by the Exporter in these Shipping Bill 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.

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 Table-VI. Hence, it appears that the M/s. Riya Textile (IEC- AMEPG9205D) have rendered themselves liable to penalty in terms of section 114(iii), 114AA & 114AB of the Customs Act, 1962 since the export incentives have been claimed and availed without receipt of the foreign remittance in Shipping Bills filed by the Exporter as mentioned at Table-VI above. Also, during the verification of Exporter by Jurisdictional GST Authorities, Exporter was found as non-existent. Thus, rendered themselves liable for penalty under Section 114AC of the Customs Act, 1962, for their acts of omission and commission to export/ attempt to export the goods covered under abovementioned shipping bills.

6. Role of CB, M/s Service Bureau Logistics LLP (CB License No.- ACMFS4298L):-

The Custom Broker M/s. Service Bureau Logistics LLP (CB License No.-ACMFS4298L) failed to ascertain the veracity and genuineness of the Exporter firm M/s. Riya Textile (IEC-AMEPG9205D). 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. 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. 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.

7. Now, therefore, M/s. Riya Textile (IEC-AMEPG9205D) having registered address as Rani Talaw, Maria Niwas, Mamve Pada Road, Virar (E), Jawahar, Palghar-401603, is hereby required to show cause, in writing, within 30 days of the receipt of this Show Cause Notice, to the Additional Commissioner of Customs, NS-II, Nhava Sheva, having his office at Jawaharlal Nehru Custom House, Nhava Sheva as to why: -

i. The declared combined FOB value of Rs.1,41,57,563.70/- covered under the Shipping Bill Nos. 4335520 & 4335525 both dated 02.10.2023 should not be rejected and re-determined to Rs. 1,13,01,026.20/- under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

ii. The total drawback amount of Rs. 1,78,401.74/- and total RoSCTL amount of Rs. 6,63,398/- claimed in the Shipping Bill Nos. 4335520 & 4335525 both dated 02.10.2023 should not be rejected since the goods were not Exported and were taken Back To Town.

iii. The said impugned Export goods covered under the Shipping Bill Nos. 4335520 & 4335525 both dated 02.10.2023 having total declared FOB value of Rs. 1,41,57,563.70/- which appear to be mis-declared in terms of value & Description, 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. Riya Textile (IEC-AMEPG9205D) under Section 114(iii) and 114AA of the Customs Act, 1962 for the above violation.

v. Penalty should not be imposed on M/s. Riya Textile (IEC-AMEPG9205D) 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.

vi. The goods pertaining to Shipping Bill Nos. mentioned in Table-VI totally valued of Rs. 12,31,19,688/- 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, RoDTEP 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. 22,22,137/- claimed in Shipping Bills mentioned at Table-VI 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. 18,33,182/- and RoDTEP of Rs. 14,87,554/- claimed in Shipping Bills mentioned at Table-VI above should not be recovered on account of non-receipt of remittance in terms of Notification No. 76/2021- Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.

ix. Penalty should not be imposed on M/s. Riya Textile (IEC-AMEPG9205D) 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-VI filed by the Exporter.

x. Penalty should not be imposed on M/s. Riya Textile (IEC-AMEPG9205D) under Section 114(iii) of the Customs Act, 1962 for omission on the part of the exporter which have rendered the export goods liable for confiscation under Section 113(ia) & 113(ja) of the Customs Act, 1962.

xi. Penalty should not be imposed on M/s. Riya Textile (IEC-AMEPG9205D) under 114AA of the Customs Act, 1962 for the 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, RoSCTL and other export benefits.

xii. Penalty should not be imposed on M/s. Riya Textile (IEC-AMEPG9205D) 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

xiii. The Bond should not be enforced furnished at the time of Provisional release of the goods for Back To Town, against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

8. Further, M/s. Custom Broker M/s. Service Bureau Logistics LLP (CB License No. ACMFS4298L), 116, Vindhya Commercial Complex, CBD Belapur, Navi Mumbai are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, CEAC, NS-II, JNCH, Nhav 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.

9. The noticee 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 ex- parte on the basis of evidence available on record without any further reference to them.

10. 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.

11. 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.

12. 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.

13. List of the documents relied upon in this notice (RUDs) are as per Annexure-A attached with this notice. It may be noted that all the relied upon documents and annexure enclosed with this show cause notice are an integral part of this show cause notice.

(Raghu B. Kiran) 11/M/25

ADDL. COMMISSIONER OF CUSTOMS

CEAC, NS-II, JNCH

To,

Noticees,

1. M/s. Riya Textile (IEC-AMEPG9205D)
   Rani Talaw, Maria Niwas, Mamve Pada Road,
   Virar (E), Jawahar, Palghar-401603
2. M/s. Service Bureau Logistics LLP (CB License No. ACMFS4298L), 116, Vindhya Commercial Complex, 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
3. Supdt./CHS, JNCH for display on Notice Board.
4. Office Copy.

Annexure – I

Sr. No.	RUDs
1	Panchnama dated 19.10.2023
2	M/s. Riya Textile (IEC-AMEPG9205D) letter dated 15.11.2023
3	letter F.No. S/6-GEN-01/Misc-349/2023-24/CEAC dated 08.12.2023
4	letter F.No. GEXCOM/11276/2023-CGST-RANGE-4-DIV-5-COMMRTE- PALGHAR dated 01.12.2023
5	statement of G Card holder of CB, M/s Service Bureau Logistics LLP dtd. 20.01.2025
6	DYCC lab analysis reports (1067 to 1074 SIIB(X) dtd. 30.11.2023)
7	Market Enquiry dtd. 02.11.2023

Panchanama dated 19.10.2023 drawn at SPEEDY CFS – Navi-Mumbai, Maharashtra 400707.

Pancha No.1		Pancha No.2	
Name	Shri. Sachin Nandkumar Kadam	Name	Shri. Gorakshnath Anand Gunjal
Age	39	Age	40
Address-	Room: 02, Jai Ganesh CHS, Near AkashGanga Complex, 2nd Rabodi, Thane west, Maharastra-400601	Address-	Plot-91, Keshav Kunj, Flat-202, Panvel Taloja Road, Near foodland company, raigarh, Maharastra-410206
Type of ID card	Aadhar card	Type of ID card	Aadhar card
Number of ID Card	9391 6563 5060	Number of ID Card	2641 1198 3105
Mobile No.	9820512836	Mobile No.	7045452543
Occupation	Pvt Job	Occupation	Pvt Job

We the above mentioned Panchas on being called upon by a person who introduced himself as Shri T. Sumanth Gupta, Intelligence Officer, SIIB(X), JNCH on 19.10.2023 by showing his identity card at 1530 HRS at M/s Speedy CFS, Navi Mumbai 400707 to witness the examination of goods covered under 02 Shipping Bill bearing Nos.4335520 & 4335525 both dated 02.10.2023 filed by exporter M/s. RIYA TEXTILE (IEC: AMEPG9205D) through custom broker(CB) M/s SERVICE BUREAU LOGISTICS LLP having Custom Broker license no: ACMFS4298L.

Here, Shri T. Sumanth Gupta introduced us to Shri Mantosh Kumar, SIO, SIIB(X), JNCH who introduced himself by showing his identity card and Shri. Machindra Khandu Ithape, who introduced himself as G-Card holder of CB firm M/s SERVICE BUREAU LOGISTICS LLP having Custom Broker

CB

P1 19/10/23

P2 19/10/23

license no: ACMFS4298L having customs pass no: G/MUMB1/20235798 & authorized representative of exporter. Further, the above-mentioned officers requested us to bear witness to the examination proceedings to which we both voluntarily agreed.

We were shown the Hold Letter No. 191/2022-23/SIIB(X) dtd. 17.10.2023 vide F. No. SG/Misc-101/2021-22/SIIB(X) JNCH Part-II signed by Assistant Commissioner of Customs, SIIB(X), JNCH regarding hold of consignment of 02 Shipping Bill bearing Nos.4335520 & 4335525 both dated 02.10.2023 filed by M/s. RIYA TEXTILE (IEC: AMEPG9205D) through custom broker (CB) M/s M/s SERVICE BUREAU LOGISTICS LLP having Custom Broker license no: ACMFS4298L. Here we the Panchas are shown copy of Checklist, Packing List & Invoice of the goods covered under the Shipping Bill bearing No. 4335520 & 4335525 both dated 02.10.2023 filed by M/s. RIYA TEXTILE (IEC: AMEPG9205D) and we put our dated signatures on the above mentioned documents as a token of having read, seen and understood the same. The details of the said shipping bills are as under:

Sr. no	Shipping Bill No & date	Item description	FOB(in INR)	Dbk(in INR)	ROSCTL (in INR)	IGST(in INR)
1	4335520 dated 02.10.2023	Girls Kaftan with net jacket made of polyester	7546070.54	202046.84	343056	LUT
		Ladies 03 PCS made of Cotton				
		Ladies long dress made of cotton				
		Ladies Kaftan with net jacket made of polyester				
		Ladies scarf made of polyester				
		Ladies dupatta made of polyester				

P1 [signature] 19/10/23

P2 [signature] 19/10/23

CB [signature] 19/10/23 M.K. Jthaye

2	4335525 dated 02.10.2023	Ladies Kaftan made of polyester	6611493.14	158154.9	320342	LUT
		Ladies 02 pcs Kaftan made of polyester				
		Ladies dupatta made of polyester				

We, the panchas and the customs officers were then escorted by Shri. Machindra Khandu Ithape, authorized representative of exporter, to the place where the goods covered under the said shipping bills were placed. The goods were placed in the Shed no: 03, location "6B" of the M/s Speedy CFS. We, the panchas observed that the goods covered under the said shipping bills were stuffed in cartons covered in white color covers. The officers then counted the number of cartons and found 153cartons as declared in the shipping bills (sum of both shipping bills).

The officers instructed the CFS staff to sort the cartons/packages as per description mentioned in checklist/shipping bill. Thereafter the officers started opening all the cartons one after another and number of pieces of item in cartons were counted and they were found as per the declaration. All the cartons of the consignment were opened. The officers informed that the physical description of the goods was found as per description declared by the exporter.

The officers informed the representative of the exporter and us, the panchas that they need to draw representative samples for further testing and investigation purpose. Representative samples of each item as per checklist was withdrawn from random packages/cartons in triplicate. We the panchas witnessed the process of withdrawal of samples along with the authorized representative of Exporter as detailed above. The representative samples are taken and kept in separate green envelopes and sealed by customs lac seal in our presence by Custom Hawaldar. We put our dated signature on each sealed envelope containing representative samples as a token of having witnessed the process of withdrawal of sample. Thus total 24 representative samples are drawn from the shipping bill bearing no. 4335520 & 4335525 both dated

P1 Speedy 19/10/23

 P2 19/10/23

CB 19/10/23 M.K. Ithape

02.10.2023. The process of drawl of sample was completed in presence of us the panchas and the representative of Exporter. One set of RSS was handed over to Shri. Machindra Khandu Ithape, authorized representative of exporter.

All the packages/cartons pertaining to the shipping bill nos. 4335520 & 4335525 both dated 02.10.2023 were re-packed and placed in the same location i.e Shed no: 03, location "6B" of the M/s Speedy CFS in presence of us, the panchas and in presence of authorized representative of exporter Shri. Machindra Khandu Ithape.

The Panchanama is recorded in our presence and in the presence of Shri. Machindra Khandu Ithape, authorized representative of exporter & G-Card holder of CB firm M/s SERVICE BUREAU LOGISTICS LLP. The process of examination, drawl of sample and recording of Panchanama is carried out in peaceful & systematic manner and the panchanama was typed & printed in the computer located in CFS. No untoward event happened, and no religious feelings is hurt during the course of drawing of the Panchanama and no damage is done to the subject/concerned goods. Nothing apart from the said representative samples were taken by the officers. The Panchanama was explained to us in Hindi Language also for better understanding. The Panchanama running into 04 pages ended on the same place and same date i.e. 19.10.2023 at 1930 Hrs.

Drawn by me, on the 19th Day of October, 2023.

19/10/23

IO/SIIB(X), JNCH

19/10/23 M.K. Ithape

Authorised representative of exporter/CUSTOM BROKER

19/10/23

Pancha-I

(Sachin Kadam)

19/10/23

Pancha-II

(Gorakshnath A Gujar)

SIO/SIIB(X)

Mantesh 19/10/2023

CB

19/10/23

M.K. Ithape

②

RIYA TEXTILE

Rani Talaw, Mariya Niwas,
Mamve Pada Road, Virar (East),
Jawhar, Palghar - 401 603.

Ref. No.

Date : 15.11.2023

To,

Dy./Asst. Commissioner of Custom
JNCH, Nahva Sheva

Sub : Provisional release Cargo back to town
Ref: S/b No. 4335525, 4335520 Dated 02.10.2023

Dear Sir,

With reference to the above subject mention kindly allow for Cargo Back to Town because our order has been cancelled by Consignee due to delay for shipment.

So, I hereby request you to please allow the provisional release Cargo Back to Town.

So, I requested to you that please give us allow for back-to-town Your early action will be much appreciated.

Thanking You

Your Faithfully

For RIYA TEXTILE

Proprietor

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

F.No. S/6-GEN-01/Misc-349/2023-24/CEAC

Date: 08.12.2023

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

Sir,

Sub: Provisional release of the goods for Back To Town covered under Shipping Bills No. 4335520 and 4335525 both dated 02.10.2023 of exporter M/s. Riya Textile (IEC- AMEPG9205D) - 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 on the below mentioned condition-

1. To submit Bond of 100% FOB value of the goods.

In this regard, the Exporter M/s. Riya Textile (IEC- AMEPG9205D) has presented Bond of Rs. 1,41,57,563.70/- (Rupees One Crore Forty-One Lakh Fifty-Seven Thousand Five Hundred Sixty Three Rupees and Seventy Paisa Only).

Yours faithfully,

ASSTT. COMMISSIONER OF CUSTOMS * NHAVA-SHEVA

08/12/23
(S.K Shrimali)
Asstt. Commissioner of Customs
CEAC, JNCH, NHAVA SHEVA

Copy to:
1. Dy. Commissioner of Customs, SIIB(X), JNCH, Nhava Sheva
2. Manager, Speedy CFS
3. Office Copy

GEXCOM/11276/2023-CGST-RANGE-4-DIV-5-COMMRTE-PALGHAR

I/1691211/2023

Office of the Commissioner of Central GST, Palghar
5th Floor, Plot No. C-24, Sector –E, Central GST Bhavan,
Bandra-Kurla Complex, Bandra (East)
Mumbai – 400 051 Tel: 022-26571197
E-mail: palghar.cgst@gov.in

प्राप्त किया / RECEIVED
सि.आ.अ.ज्ञा./SIIB (EXPORT)
(9) 08 DEC

C&D

F.No.GEXCOM/11276/2023-CGST-RANGE-4-DIV-5-COMMRTE-PALGHAR, Mumbai,the 1st Dec.,2023

To,
The Assistant Commissioner of Customs
SIIB(X), JNCH, Nhava Sheva,
Taluka-Uran, Dist-Raigad,
Maharashtra - 400 707.

18/12/23

SIO/SIIB(X)

Sub: Verification of the genuineness of M/s Riya Textile, GSTN No. 27AMEPG9205D1ZD (IEC No. AMEPG9205D)— reg.

With ref. to your letter No. SG.MISC-196/2023-24/SIIB(X)/JNCH/"D" Cell, dated 14.11.2023, on the subject cited above.

M/s. Riya Textiles [Legal Name – Pravin Ganpat Ghadigaonkar] having GSTIN : 27AMEPG9205D1ZD and having its Principal Place of Business at Rani Talaw, Mariya Niwas, Mamvel Pada Road, Virar East, Jawhar, Palghar, Maharashtra, 401603.

On investigation it is noticed that the Principal Place of Business of taxpayer do not exist and the documents which are given for obtaining the GST Registration do not matches with the address of the taxpayer given on the AIO portal and there is discrepancies in the address given by the taxpayer.

In the light of these facts, it appears that the Principal Place of Business of the taxpayer M/s Riya Textiles do not exist and registration has been obtained by the taxpayer by means of fraud/misdeclaration. It is therefore directed not to issue any refund to M/s Riya textiles and also, requested to take suitable action in this matter immediately.

Yours faithfully

(Sangeeta B Patel)
Asst. Commissioner
Divison - V
CGST & Central Excise

Signed by Sangeeta Bhupendra Patel
Date: 01-12-2023 16:06:56
Reason: Approved

Statement of Shri Machindra Khandu Ithape, G-Card holder, Customs Pass No. G/MUMB1/20235798 of CB M/s Service Bureau Logistics LLP (CHA Lic no-11/2045), 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 20.01.~~2024~~. 2025

In pursuance of Summons dated 10.01.2025 issued under seal and signature of Shri Santosh Kumar Jha, Superintendent of Customs, SIIB(X), JNCH. I, Machindra Khandu Ithape, as G-Card Holder of M/s Service Bureau Logistics LLP, I have been explained the provisions of Section 108 of Custom Act, 1962. I have also been explained that giving false evidence under this enquiry is an offence punishable u/s 193 of the Indian Penal Code 1860/Corresponding section of Bharatiya Nyaya Sanhita, 2023.I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law, or for any adjudication proceedings. Having been understood the provisions of sections 108 of the Customs Act 1962, I am giving my true, correct and voluntary statement which goes below:

My full name is Machindra Khandu Ithape, having age 47 years old (DOB: 1978). I am G-Card holder, Customs Pass No. G/MUMB1/20235798 at CB firm M/s Service Bureau Logistics. I can read, write, and understand Hindi and English. Our CB license no-11/2045. I am requesting officer of SIIB (X) to type my statement on computer as per my say. My mobile No. is 9152070323 For the proof of my identity, I am submitting self-attested copy of my G-card issued by Mumbai Customs.

On being asked about my CHA company's office, I state that the company's office is situated at Flat No. 309, F.J. WP-4547, Mini Chambers, GPO, Mini Road, Fort, Mumbai-400001, Ph.: 56320111.

Q1. Do you know why you have been summoned? Are you authorized person on behalf of CB M/s Service Bureau Logistics (CHA Lic no-11/2045)?

Ans. I have come in response to summons dated 10.01.2025 in relation to export through JNPT by M/s Riya Textile (IEC: AMEPG9205D) and I am authorized person, G-card on behalf of CB M/s Service Bureau Logistics (CHA Lic no-11/2045) to give statement before Customs.

Q2. For how many years you and your CB M/s Service Bureau Logistics (CHA Lic no-11/2045) in CHA Business?

Ans. I am an employee of this CHA firm from last three years.

20/1/25

Q3. How many shipping bills have you filed for Exporter M/s Riya textile (IEC: AMEOG9205D) till date?

Ans. We have filed 11 Shipping Bills for M/s Riya Textile till date.

Q4. Where and how did you receive the goods due for export and do you verify the goods before export?

Ans. We received goods from the exporter directly at the CFS JWR packed in cartons/packaging. We are not allowed to open and inspect the goods other than when Customs examine.

Q5. Have you filed the 03 Shipping Bills No. 4335509, 4335520 & 4335525 dated 02.10.2023 on behalf of Exporter M/s Riya Textile (IEC: AMEPG9205D) and What is the status of S.B. No. 4335509?

Ans. Yes, my subordinates under my supervision have filed above mentioned 03 Shipping Bills on the behalf of exporter M/s Riya Textile (IEC: AMEPG9205D). Shipping Bill No. 43355509 and 4335525 both dated 02.10.2023 were filed mistakenly against same invoice.

Q6. How did you come in contact of the exporter M/s Riya Textile (IEC: AMEPG9205D)?

Ans. We generally get orders through forwarder. However, we always verify exporter's credentials before filing the shipping bills.

Q7. Do you have the KYC of the exporter M/s Riya Textile (IEC: AMEPG9205D)?

Ans. Yes Sir, as per our standard procedure, we verified KYC of the Customer every time and Exporter has valid IEC issued by DGFT. We have verified KYC documents from bank in form of cancelled cheque, PAN Card, Aadhar Card & GST Registration Certificate & submitting their signed/certified copy. One of our employee Ganpat Praveen (Ph No. 9152608205) visited the registered address of the exporter. However, I'm not in position to submit proof of visit.

Q8. How much money exporter had promised to give you for clearance of the goods?

Ans. We usually charges Rs 2500/- for each export shipments as agency charges.

Q.9 On GST verification it was found out that M/s Riya Textile (IEC: AMEPG9205D) does not exist, what is your say?

Ans. Sir, at the time of filing of these shipping bills in Feb 2023, the exporter's address was verified physically.

20/1/25

Q.10 In this case, did you not doubt that proprietor/Exporter may be frontman and someone other was actual owner & from where they will finance?

Ans. Never Sir, because as a Customs Broker, we always verify exporter's credentials and did KYC verification as per CBLR 2018.

Q.11 Why it should not be considered that you were aware of the mis-declaration by the exporter regarding dubious supply chain of Exporter?

Ans. We filed shipping bills as provided by exporter with KYC documents, invoice & packing list as provided by the Exporter. Before filing Shipping Bills, we don't have any idea that exporter will misclassify items to avail undue benefits.

Q.12 Have your CB firm or the exporter been penalized by any Govt agency?

Ans: As per my knowledge, our CB firm M/s Service Bureau Logistics have never been penalized by any Govt agency as on date but I am not aware about penalties on exporter.

Q 13. 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.

20/1/25

(Machindra Khandu Ithape)
G-card holder of CB
M/s Service Bureau Logistics

Typed by me

Singh
20/1/25

IO/SIIB(X)
(Vijay Singh)

Before me

20.1.25

SIO/SIIB(X)
(Santosh Kumar Jha)

OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II,
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (EXPORT)
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
DIST- RAIGAD, MAHARASHTRA – 400 707.
Tel No: 022-27242102, Fax- 27242395, 27243303

F. No. SG/MISC -196/2023-24/SIIB(X)/JNCH/"C&D" Cell **Date: .11.2023**

To,

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

Sir/Madam,

Sub: Testing of samples pertaining to Shipping Bill no- 4335520 and 4335525 dated 02.10.2023 filed by M/s. Riya Textile (IEC: AMEPG9205D) reg.

Please find enclosed herewith a green color sealed envelope of goods covered under Shipping Bill no- 4335520 and 4335525 dated 02.10.2023 filed by M/s. Riya Textile (IEC: AMEPG9205D). The sealed green color envelope is said to contain sample of ready-made garment withdrawn during the course of examination of goods covered under Shipping Bill no- 4335520 and 4335525 dated 02.10.2023 under Panchnama on 19.10.2023. The said sealed sampled is hereby forwarded for testing purpose.

Sr. No.	Item No.	Description of Goods as declared in the Shipping Bill no- 4335525
1.	3	Ladies dupatta made of polyester

The test may be conducted on the said sample and report may be forwarded to this office on the following parameters:

a. Nature.

b. Detailed analysis of composition with percentage.

Yours faithfully,

29/11/23

(SHAIKH SALMAN)
Deputy Commissioner of Customs,
SIIB(X)/JNCH.

Lab No. 1068 SIIB(X) Dt. 30/11/23

S: B: NO: 4335525, 02/09/2023.

Report:. The sample as received is in the form of an article (described as ladies dupatta made of polyester). It is made of dyed and printed woven fabric, wholly composed of polyester filament yarns.

GSM = 63.73

Sealed remnant sample returned.

15/12/2023
RAMBABU KANAKAPUDI
Chemical Assistant

C & D

15.12.2023
डॉ. रवि शंकर शर्मा
Dr. Ravi Shankar Sharma
रासायनिक परीक्षक ग्रेड ||
Chemical Examiner Gr ||

OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II,
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (EXPORT)
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
DIST- RAIGAD, MAHARASHTRA – 400 707.
Tel No: 022-27242102, Fax- 27242395, 27243303

F. No. SG/MISC -196/2023-24/SIIB(X)/JNCH/"C&D" Cell **Date: .11.2023**

To,

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

Sir/Madam,

Sub: Testing of samples pertaining to Shipping Bill no- 4335520 and 4335525 dated 02.10.2023 filed by M/s. Riya Textile (IEC: AMEPG9205D) reg.

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Sr. No.	Item No.	Description of Goods as declared in the Shipping Bill no- 4335520
1.	1	Girls Kaftan with net jacket made of polyester

(M)

The test may be conducted on the said sample and report may be forwarded to this office on the following parameters:

a. Nature.

b. Detailed analysis of composition with percentage.

Yours faithfully,

29/11/2023

(SHAIKH SALMAN)
Deputy Commissioner of Customs,
SIIB(X)/JNCH.

Lab No. 1073 SDIB(X) Dt. 30.11.23

S/B No. = 4335520 and 4335525 dt 02.10.2023

Report = The sample as received is in the form of readymade garments (Article) consisting ladies kaftan with covering Jacket.

Total wt. of sample = 1099.0 gm

a) Ladies kaftan = The sample is in the form of woven readymade garment (ladies kaftan) having decorative work at front stitched with lining material.

wt. of sample = 702.0 gm

Base fabric and lining material are composed of filament yarn of Polyester.
decorative work is made of Plastic beads and glass pieces.

G.S.M. of base fabric = 75.7

G.S.M. of lining material = 72.3

b) Covering Jacket :- The sample is in the form of dyed woven readymade garment (Covering Jacket) having decorative work at front.

wt. of sample = 397.0 gm

It is made of filament yarn of Polyester.
decorative work is made of Plastic beads and glass pieces.

G.S.M. of base fabric = 76.0

sealed r/s returned.

R. [signature]
26.12.2023
Dr. Raineesh Kumar Sharma
Chemical Assistant

[signature]
26.12.2023
डॉ. रवि शंकर शर्मा
Dr. Ravi Shankar Sharma
रासायनिक परीक्षक ग्रेड II
Chemical Examiner Gr. II

OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II,
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (EXPORT)
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
DIST- RAIGAD, MAHARASHTRA – 400 707.
Tel No: 022-27242102, Fax- 27242395, 27243303

F. No. SG/MISC -196/2023-24/SIIB(X)/JNCH/"C&D" Cell

To,

Date: .11.2023

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

Sir/Madam,

Sub: Testing of samples pertaining to Shipping Bill no- 4335520 and 4335525 dated 02.10.2023 filed by M/s. Riya Textile (IEC: AMEPG9205D) reg.

Please find enclosed herewith a green color sealed envelope of goods covered under Shipping Bill no- 4335520 and 4335525 dated 02.10.2023 filed by M/s. Riya Textile (IEC: AMEPG9205D). The sealed green color envelope is said to contain sample of ready-made garment withdrawn during the course of examination of goods covered under Shipping Bill no- 4335520 and 4335525 dated 02.10.2023 under Panchnama on 19.10.2023. The said sealed sampled is hereby forwarded for testing purpose.

Sr. No.	Item No.	Description of Goods as declared in the Shipping Bill no- 4335520
(M) 1.	5	Ladies scarf made of polyester

The test may be conducted on the said sample and report may be forwarded to this office on the following parameters:

a. Nature.

b. Detailed analysis of composition with percentage.

Yours faithfully,

29/11/2023

(SHAIKH SALMAN)
Deputy Commissioner of Customs,
SIIB(X)/JNCH.

Lab No. 1072 SDPB (X) Dt. 30.11.23

S /B no-4335520 dated 02.10.2023

Report- The sample as received is in the form of cut piece of woven fabric (**Ladies scarf made of polyester**). It is made of dyed printed woven fabric. It is composed of filament yarns of polyester.
Total weight of the sample = 64.9 gm

GSM = 63.0

Sealed remnant sample return.

N. P

07/12/2023

एन. पोन्नुसामी / N. PONNUSAMY
सहायक रसायन परीक्षक
Assistant Chemical Examiner

P Dalal
7/12/23

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

C4D

Sh. PD, CSY
30.11.23

OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II, SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (EXPORT) JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA, DIST- RAIGAD, MAHARASHTRA – 400 707.

Tel No: 022-27242102, Fax- 27242395, 27243303

F. No. SG/MISC -196/2023-24/SIIB(X)/JNCH/"C&D" Cell

To,

Date: .11.2023

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

Sh. Ponnusamy
ACR
30/11/23

Sir/Madam,

Sub: Testing of samples pertaining to Shipping Bill no- 4335520 and 4335525 dated 02.10.2023 filed by M/s. Riya Textile (IEC: AMEPG9205D) reg.

Please find enclosed herewith a green color sealed envelope of goods covered under Shipping Bill no- 4335520 and 4335525 dated 02.10.2023 filed by M/s. Riya Textile (IEC: AMEPG9205D). The sealed green color envelope is said to contain sample of ready-made garment withdrawn during the course of examination of goods covered under Shipping Bill no- 4335520 and 4335525 dated 02.10.2023 under Panchnama on 19.10.2023. The said sealed sampled is hereby forwarded for testing purpose.

Sr. No.	Item No.	Description of Goods as declared in the Shipping Bill no- 4335520
1.	3	Ladies long dress made of cotton

The test may be conducted on the said sample and report may be forwarded to this office on the following parameters:

a. Nature.

b. Detailed analysis of composition with percentage.

Yours faithfully,

29/11/2023

(SHAIKH SALMAN)
Deputy Commissioner of Customs,
SIIB(X)/JNCH.

Lab No. 1071 SIIB (X) Dt. 30.11.23

S /B no-4335520 dated 02.10.2023

Report- The sample as received is in the form of readymade garment(**Ladies long dress**). It is made of dyed printed woven fabric. It is composed of filament yarns of polyester.

Total weight of the sample = 249.9 gm
GSM = 21.0

Sealed remnant sample return.

N. P
07/12/2023

एन. पोन्नुसामी / N. PONNUSAMY
सहायक रसायन परीक्षक
Assistant Chemical Examiner

7/12/23
CE-II

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

C P D

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-196/2023-24/SIIB(X)/JNCH **Date: .12.2023**

To

The Addl. Commissioner of Customs,
CEAC, JNCH

Respected Sir,

Sub: NOC for Provisional release of the goods covered under Shipping Bill No. 4335520 & 4335525 both dated 02.10.2023-reg.

Please refer to this office letter of even number dated 27.10.2023 abovementioned subject.

The Exporter M/s. Riya Textile (IEC-AMEPG9205D) **Shipping Bill No. 4335520 & 4335525 both dated 02.10.2023** for export of Readymade Garments through CHA M/s Service Bureau Logistics LLP having CHA No. 11/2045. On the basis of NCTC Alert, the consignments covered under the aforesaid shipping bills were put on hold and examined under Panchnama dated 19.10.2023.

Further investigation in the said matter is in progress. Meanwhile, the exporter has requested for provisional release of the goods for back to town purpose. The details of the shipping bill is as under:-

Sl. NO.	Shipping Bill No.	FOB (in INR)	Drawback (INR)	RODTEP (INR)	IGST (INR)
1	4335520 dated 02.10.2023	75,46,070.54	2,02,046.84	3,43,056/-	LUT
2.	4335525 dated 02.10.2023	66,11,493.14	1,58,154.90	3,20,342/-	LUT
	Total	1,41,57,563.70/-	3,60,201.74/-	6,63,398/-	

This office has no objection for provisional release of the said consignment covered under **Shipping Bill No. 4335520 & 4335525 both dated 02.10.2023** with applicable Bond and BG.

It is further to add that NCTC in its alert email has raised six Red Flags for this Shipping Bill, and the same are as under: -

o/c

1. The exporter has IEC in May 2023 and has immediately started exports of sensitive goods like RMG, Imitation jewelry.
2. The commodity being exported is sensitive and country of destination is also risky.

3. The exporter is exhibiting commodity & country hopping.
4. Non-existent supply chain.
5. There is no supply of the exporter as such it appears to be paper-based, thereby the goods presented for export are manipulated to claim undue benefits.
6. In view of above factors, there is high possibility of mis-declaration, mis-classification, concealment and overvaluation to avail undue export benefits.

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

Yours Faithfully,

6/12/23

(JAY MANOJ SHAH)
Assistant Commissioner of Customs
SIIB (X), JNCH

OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II,
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (EXPORT)
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
DIST- RAIGAD, MAHARASHTRA – 400 707.
Tel No: 022-27242102, Fax- 27242395, 27243303

F. No. SG/MISC -196/2023-24/SIIB(X)/JNCH/"C&D" Cell **Date: .11.2023**

To,

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

Sir/Madam,

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Sr. No.	Item No.	Description of Goods as declared in the Shipping Bill no- 4335520
1.	2	Ladies 03 PCS made of Cotton

The test may be conducted on the said sample and report may be forwarded to this office on the following parameters:

a. Nature.

b. Detailed analysis of composition with percentage.

Yours faithfully,

29/11/2023

(SHAIKH SALMAN)
Deputy Commissioner of Customs,
SIIB(X)/JNCH.

Lab No. 1074 SIIB (X) Dt. 30.11.23

SB No:- 4335520 dt 02/10/2023

Report: Received two sample

Each of the two sample is in the form of dyed woven ready made garment (ladies dress/ upper and lower Part). It is Composed of blended Spun yarns of Polyester and Viscose.

Total wt of sample = 283.6 gm

% of Composition: -

UPPer Part:

Polyester = 74.9 % by wt

Viscose = Balance

GSM of Sample = 95.83

Lower part:

Polyester = 74.8 % by wt

Viscose = Balance

GSM of the sample = 95.71

Sealed remnant returned.

27/12/2023

सुखवीर सिंह/SUKHVEER SINGH
सहायक रसायन परीक्षक
Asstt. Chemical Examiner

27/12.23
डॉ. टी. सी. तंवर
Dr. T. C. TANWAR
रसायन परीक्षक -I
CHEMICAL EXAMINER GR-I

CE-I

भारत सरकार वित्त मंत्रालय, राजस्व विभाग **केंद्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड** जवाहरलाल नेहरू सीमा शुल्क भवन प्रयोगशाला जवाहरलाल नेहरू सीमा शुल्क भवन न्हावा शेवा, ताल-उरण, जिला- रायगढ़ महाराष्ट्र-400707		**Government of India** Ministry of Finance, Department of Revenue Central Board of Indirect Taxes & Customs Jawaharlal Nehru Custom House Laboratory Jawaharlal Nehru Custom House Nhava Sheva, Tal-Uran, Dist-Raigad Maharastra-400707 TEL: 022-27240261; Email ID. jdjnchlab2019@gmail.com

F.No.S/16-43/2025/LAB/JNCH Dt.29.01.2025

To

The Asstt. Commissioner of Customs,

SIIB/(X) JNCH,

Nhava Sheva

Sir,

Sub : Request for lab report pertaining to shipping Bill No.4335520 and 4335525 Dtd.02.10.2023 filed by M/s Riya Textile (IEC AEMPG9205D)

Please refer to your letter dated 25.01.2025 on above Subject.

In this regard, as requested, the photocopies of the test reports of the samples pertaining to the below mentioned B/E and Lab No.s are enclosed herewith.

Sr.No.	S/B No &.date	Lab No & date
01	4335525 dt.02.10.2023	1067 SIIB (X) dt.30.11.23
02	4335520 dt.02.10.2023	1069 SIIB(X)dt.30.11.23
03	4335525 dt.02.10.2023	1070 SIIB(X)dt.30.11.23

This is for your kind information and necessary record please.

Yours faithfully,

PKarmakar
29.01.2025

(Dr. Parthasarathi Karmakar)
Chemical Examiner Gr-I (I/C)

Saurabh. Acc
Bhu 30.11 ICEII

Dy-RSS, LSU
30.11.23
CEI

OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II,
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (EXPORT)
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
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To, Date: .11.2023

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Sub: Testing of samples pertaining to Shipping Bill no- 4335520 and 4335525 dated 02.10.2023 filed by M/s. Riya Textile (IEC: AMEPG9205D) reg.

Please find enclosed herewith a green color sealed envelope of goods covered under Shipping Bill no- 4335520 and 4335525 dated 02.10.2023 filed by M/s. Riya Textile (IEC: AMEPG9205D). The sealed green color envelope is said to contain sample of ready-made garment withdrawn during the course of examination of goods covered under Shipping Bill no- 4335520 and 4335525 dated 02.10.2023 under Panchnama on 19.10.2023. The said sealed sampled is hereby forwarded for testing purpose.

Sr. No.	Item No.	Description of Goods as declared in the Shipping Bill no- 4335525
1.	1	Ladies Kaftan made of polyester

The test may be conducted on the said sample and report may be forwarded to this office on the following parameters:

a. Nature.

b. Detailed analysis of composition with percentage.

Yours faithfully,

29/11/2023

(SHAIKH SALMAN)
Deputy Commissioner of Customs,
SIIB(X)/JNCH.

Lab No. 1067 SIPB(X) Dt. 30.11.23

S/B No.: 4335525 dated 02.10.2023

Report: The sample as received is in the form of readymade textile article (full Sleeves Kurta). It is dyed, self-designed woven fabric having decorative material (glass beads and sequences) at front side and end of the sleeves. Base fabric is composed of filament yarns of polyester.

Total wt. of sample (Full Sleeves Kurta) = 708.00 gm.

Sealed remnant returned.

12/12/23

Saurabh Kumar
Assistant Chemical Examiner
JNCH Laboratory

12.12.2023

Dr. Ravi Shankar Sharma
रासायनिक परीक्षक ग्रेड II
Chemical Examiner Gr II

OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II,
[SPE]CIAL INVESTIGATION AND INTELLIGENCE BRANCH (EXPORT)
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
DIST- RAIGAD, MAHARASHTRA – 400 707.
Tel No: 022-27242102, Fax- 27242395, 27243303

F. No. SG/MISC -196/2023-24/SIIB(X)/JNCH /"C&D" Cell

To,

Date: .11.2023

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

Sir/Madam,

Sub: Testing of samples pertaining to Shipping Bill no- 4335520 and 4335525 dated 02.10.2023 filed by M/s. Riya Textile (IEC: AMEPG9205D) reg.

Please find enclosed herewith a green color sealed envelope of goods covered under Shipping Bill no- 4335520 and 4335525 dated 02.10.2023 filed by M/s. Riya Textile (IEC: AMEPG9205D). The sealed green color envelope is said to contain sample of ready-made garment withdrawn during the course of examination of goods covered under Shipping Bill no- 4335520 and 4335525 dated 02.10.2023 under Panchnama on 19.10.2023. The said sealed sampled is hereby forwarded for testing purpose.

Sr. No.	Item No.	Description of Goods as declared in the Shipping Bill no- 4335525
1.	2	Ladies 02 pcs Kaftan made of polyester

The test may be conducted on the said sample and report may be forwarded to this office on the following parameters:

a. Nature.

b. Detailed analysis of composition with percentage.

Yours faithfully,

29/11/2023

(SHAIKH SALMAN)
Deputy Commissioner of Customs,
SIIB(X)/JNCH.

Lab No 1070/SIIB (X) dt 30/11/23

S/B No.: 4335525 dated 02.10.2023 Lab No. 1070 SIIB(X) Dt. 30.11.23

Report: - The sample as received is in the form of two-piece readymade textile article (Full Sleeves ladies dress and fabric Strip).

Total wt of sample (Full Sleeves ladies dress and fabric Strip) = 1063.00 gm.

Wt. Of Full Sleeves ladies dress=1031.4g

Wt. Of fabric Strip=balance(31.6g)

1. **Full Sleeves Kurta:** - The sample as received is in the form of two-piece readymade textile article (Full Sleeves ladies dress). It is made of dyed woven fabric stitched from outside with embroidered net fabric from front side and net fabric on back side and sleeves. Embroidery is made of plastic beads and metallized yarns. Dyed woven fabric is made of polyester filament yarns and net fabric is composed of filament yarns of nylon. Embroidery is made of plastic beads and metallized yarns is made of polyester

Wt. of Embroidered net fabric=71.2%

Woven fabric-23.5%

Wt. of Net fabric= balance

GSM of base woven fabric = 95.1

2-Fabric Strip- It is made of embroidered net fabric stitched on dyed woven fabric having at net fabric at both the ends. Dyed woven fabric is made of polyester filament yarns and net fabric is composed of filament yarns of nylon. Embroidery is made of plastic beads and metallized yarns is made of polyester

% composition-

Woven fabric-40.6%

Wt. of Embroidered net fabric=32.1%

Wt. of Net fabric= balance

Sealed remnant sample returned

15/12/2023

Arunabh Srivastav
Assistant Chemical Examiner
JNCH Laboratory

M. Maity 15/12/2023

डॉ. मृत्युंजय माइति
Dr. MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory Nhava Sheva

CEX

OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II,
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (EXPORT)
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
DIST- RAIGAD, MAHARASHTRA – 400 707.
Tel No: 022-27242102, Fax- 27242395, 27243303

F. No. SG/MISC -196/2023-24/SIIB(X)/JNCH/"C&D" Cell

Date: .11.2023

To,

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

Sir/Madam,

Sub: Testing of samples pertaining to Shipping Bill no- 4335520 and 4335525 dated 02.10.2023 filed by M/s. Riya Textile (IEC: AMEPG9205D) reg..

Please find enclosed herewith a green color sealed envelope of goods covered under Shipping Bill no- 4335520 and 4335525 dated 02.10.2023 filed by M/s. Riya Textile (IEC: AMEPG9205D). The sealed green color envelope is said to contain sample of ready-made garment withdrawn during the course of examination of goods covered under Shipping Bill no- 4335520 and 4335525 dated 02.10.2023 under Panchnama on 19.10.2023. The said sealed sampled is hereby forwarded for testing purpose.

Sr. No.	Item No.	Description of Goods as declared in the Shipping Bill no- 4335520
1.	6	Ladies dupatta made of polyester

The test may be conducted on the said sample and report may be forwarded to this office on the following parameters:

a. Nature.

b. Detailed analysis of composition with percentage.

Yours faithfully,

29/11/23

(SHAIKH SALMAN)
Deputy Commissioner of Customs,
SIIB(X)/JNCH.

Dy/MM, Cell
30.11.23

Dr. Martina CA
30/11/23

Reallocated to
Arunabh, ALE
12/12/23

Lab No. 1069 SIIB(X) Dt. 30.11.23

SIB NO. 4335540 | 02-10-2023

Report

The sample as received is in the form of readymade textile article (Dupatta) it is made of printed woven fabric composed of polyester filament yarns

Total wt of sample = 98.0g

GSM (as such) = 59.6

Sealed remnant sample returned.

14/12/2023

Arunabh Srivastav
Assistant Chemical Examiner
JNCH Laboratory

M. Maity
14.12.2023

डॉ. मृत्युंजय माइति
Dr. MRITUNJOY MAITY CE/II
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR. II
JNCH Laboratory

MARKET SURVEY FOR SHIPPING BILL NO. 4335520 and 4335525 dated 02.10.2023

Market survey of the goods covered under Shipping Bill No. 4335520 and 4335525 dated 02.10.2023 is being conducted today i.e 02.10.2023 on the basis of samples taken during the course of examination under Panchanma on 19.10.2023.

The market enquiry has been conducted by Shri Mantosh Kumar SIO/SIIB(X) in presence of Shri Machindra Khandu Ithape"G" pass holder and employee of CHA firm M/s Service Bureau Logistics LLP. The market inquiry was conducted at various shops situated at Paydhonie, Mumbai.

Table-I

Sr. No.	Shop name	Address	Visiting card/ photo of the shop (enclosed)
1.	S.A.A Dresses	Shop no. 9,13, nakhuda Street, Opp Beg Mohammed baug, Mumbai – 400003	Visiting Card
2.	B. K. Designer Collection	A/2, Ground Floor, Plot No. 36/38, Rapid house, Narayan Dhuru Street, Opp.I Beg Mohammed Hall, Nakhoda Mohalla, Pydhonie, Mumbai 400003	Visiting Card
3.	Qadri Collection	196, Ibrahim Mohammed Merchant Road, Shop No. 9, Paydhonie Mumbai 400003	Visiting Card
4.	Memon Matching Centre	46/48, Narayan Dhuru Street, Nakhuda mohalla, Below Maryam Showroom, Shop No. 1, Gr. Floor, Mumbai – 3	Visiting Card

In addition to the above-mentioned shops, some more shops were also visited at the above-mentioned addresses however, they were not inclined to entertain us, therefore, their details are not being provided in this report.

The wholesale Market price of the goods was stated verbally by the shops listed in the aforesaid Table. However, they did not provide us any invoice / cash memo for the price of the fabric, even after several requests for the same. Item wise wholesale price of the fabric as stated by the shops mentioned in Table-I with respect to the shipping Bills and Description of goods are mentioned below:

Table-II

Sr. No.	Shipping Bill & Date	Declared Item Description	Price Declared in S/B @ Rs.82.3/ USD	S.A.A Dresses (INR)	B. K. Designer Collection(INR)	Qadri Collection (INR)	Memon Matching Centre(INR)
1	4335520 dated 02.10.2023	Girls Kaftan with net jacket made of polyester	649.35	**530**	**525**	**540**	**535**
		Ladies 02 PCS made of Cotton	657.60	**525**	**535**	**520**	**540**
		Ladies long dress made of cotton	656.75	**540**	**550**	**555**	**530**
		Ladies Kaftan with net jacket made of polyester	657.60	**550**	**540**	**530**	**525**
		Ladies scarf made of polyester	325.09	**220**	**200**	**210**	**190**
		Ladies dupatta made of polyester	349.77	**330**	**340**	**350**	**310**
2	4335525 dated 02.10.2023	Ladies Kaftan made of polyester	654.28	**520**	**530**	**540**	**510**
		Ladies 02 pcs Kaftan made of polyester	653.46	**550**	**525**	**540**	**560**
		Ladies dupatta made of polyester	349.77	**275**	**280**	**285**	**260**

In addition to this, all the shop owners also suggested that the price of similar types of goods may vary from place to place and shop to shop. It is further suggested by shop owners that the whole sale price is also sensitive to volume, bargain and season.

M.K. Thape
2/11/23
G. 27235798

Mantosh
02/11/2023
(MANTOSH KUMAR)
SIO/SIIB(X)