

	सीमाशुल्कआयुक्तकाकार्यालय, एनएस-II
	OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
	केंद्रीकृतनिर्यातआकलनकक्ष, जवाहरलालनेहरूसीमाशुल्कभवन
	CENTRALIZED EXPORT ASSESSMENT CELL,
	JAWAHARLAL NEHRU CUSTOM HOUSE,
	न्हावाशेवा, तालुका-उरण, जिला -रायगढ़, महाराष्ट्र- 400 707
	NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA- 400707

F. No. CUS/SIIB/ALT/243/2024-SIIB(E)-JNCH
Date: 07/11/25

CUS/ASS/MISC/678/2024-CEAC

SHOW CAUSE NOTICE u/s 124 OF THE CUSTOMS ACT, 1962

SCN No. 1300/2025-26/ADC/CEAC/NS-II/CAC/JNCH-

DIN: 20251178NT000041994c

BRIEF FACTS

M/s. A F Trade (IEC-BWUPA0120N) having its office at ground floor, shop no.01, Blue moon apartment, f-67, sector no.19, Ulwe Chowk, Raigad, Maharashtra, 410206 had filed the following Shipping bill through Customs Broker M/s. Balachandiran Clearing & Shipping Agencies (CB Code- AAAFB0549BCH001 for export of following items destined to UAE mentioned in table-I below:

TABLE-I

SB No./ Date	Description	Quantity (Pcs.)	FOB (INR)	DBK (INR)	RoSCTL (INR)	RoDTEP (INR)	IGST (INR)
9462955 dated 27.04.2024	Kaftan short sleeves printed of poly	2177	₹ 10,98,231.19	₹ 31,848.70	₹ 52,165.98	₹ 0.00	54911.56
	Kaftan midi of Poly	754	₹ 3,86,605.96	₹ 11,211.57	₹ 18,363.79	₹ 0.00	19330.30
	Polyester kaftan	1178	₹ 6,13,749.78	₹ 17,798.74	₹ 29,153.12	₹ 0.00	30687.49
	Cotton lucknowi Dress	318	₹ 1,70,940.90	₹ 5,128.23	₹ 10,341.92	₹ 0.00	8547.04
TOTAL		4427	₹ 22,69,527.83	₹ 65,987.24	₹ 1,10,024.81	₹ 0.00	1,13,476.39

2. On the basis of specific intelligence regarding export of suspicious consignment of M/s. A F Trade (IEC-BWUPA0120N) covered under Shipping bill No. 9462955 dated 27.04.2024 (hereinafter referred to as "Shipping Bill") (RUD-I) filed by Customs Broker M/s. Balachandiran Clearing & Shipping Agencies (CB Code- AAAFB0549BCH001) at JWR CFS. The goods covered in the shipping bills No. 9462955 dated 27.04.2024 having declared items as "KAFTAN SHORT SLEEVES PRINTED OF POLY, KAFTAN MIDI OF POLY, POLYESTER KAFTAN and COTTON LUCKNOWI DRESS" were put on hold vide-Hold No. 15/2024-25/SIIB(X) issued vide F. No. CUS/SIIB/ALT/230/2024SIIB(E) dated 02.05.2024 for examination of the same as the supply chain of the exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other export incentives. Hence the case was taken up by this unit for detailed investigation.

3. Consequently, the subject goods pertaining to Shipping Bill No. 9462955 dated 27.04.2024 were subject to 100% examination vide Panchanama dated 15.05.2024(RUD-II) in the presence of two independent Panchas, representatives of Customs broker. During the examination, the subject goods were found as declared in the said Shipping Bill, their corresponding invoices and Packing lists w.r.t. declared quantity and description. Representative Sealed Samples (RSS) of the goods from the shipping bill were drawn for the purpose of testing. Thereafter, an alert to withhold the export incentives of the exporter was inserted in the ICES 1.5 system.

4. Further, letters dated 28.05.2024 was forwarded to DYCC, JNCH for testing of RSS in order to determine exact characteristics, nature and composition of the subject goods.

Item No	Item Description	RITC	Drawback Sr. No.	ROSCTL Sr. No.	DYCC Test Report
1	Kaftan short Sleeves printed of Poly	62044390	62040303B	62040303B	Lab No: 407/SIIB(X) DTD28.05.2024 REPORT: The sample as received is in the form of printed woven readymade textile article (described as Kaftan Short Sleeves)stitched with lace at neck and sleeves. The base fabric is wholly composed of cotton. Total weight osample = 225.0gms GSM =77.7
2	Kaftan Midi of Poly	62044390	62040303B	62040303B	LAB NO. 408/SIIB(X) DATED 28.05.2024 Report:- The sample as received is in the form of printed woven readymade garment. It is decorated with lace on front side and sleeves bordes. It has stitched plastic buttons on front side. The base fabric is wholly composed of cotton yarn. Total weight of sample = 143.0 gms. Weight of lace= 9.5 gms. Weight of plastic buttons= 0.57 gms. Weight of base fabric = 66.84 gms.
3	Polyester Kaftan	62044390	62040303B	62040303B	LAB NO. 409/SIIB(X) DATED 28.05.2024 Report- The sample as received is in the form of a readymade textile garments (Ladies dress) made of dyed woven base fabric together with lining fabric, heavy embroidery at front side having metallic, glass & plastic beads and metalized polyester filament yarns wrapped over lace at edges. Total wt.- 716.7 g Base Fabric with embroidery wt.-525.5 g Lining Fabric wt. - 166 g Decorative lace at edges wt. - Balance GSM of base fabric-72.7 GSM of lining fabric-65.4 The Base fabric and Lining fabric are composed of polyester filament yarns.
4	Cotton Lucknowi Dress	62044290	62040301B	62040301B	LAB NO. 406/SIIB(X) DATED 28.05.2024 Report: The sample received is in form of a readymade textile garment (Ladies Dress) made of white woven fabric having embroidery on it. Total weight205 gms. GSM- 76.9 The fabric is made of cotton yarns.

As per the DYCC report (RUD-III), the goods were found to be declared correctly in terms of composition and description except goods declared in sr. no. 1 and 2 in the above

mentioned table where base fabric is wholly composed of cotton in respect of goods mentioned in sr. no. 1 and the base fabric is wholly composed of cotton yarn in respect of goods mentioned in sr. no. 2 as shown in table above where as for both the sr. no. 1 & 2 in the table above, the exporter declared them as polyester.

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. Hence the market enquiry was conducted on 30.05.2024 (**RUD-IV**) along with authorized representative of the exporter. As per the market enquiry the value of the goods has been re-determined and accordingly the export incentives have been re-determined. On the basis of Panchanama dated 15.05.2024 Market Enquiry report dated 30.05.2024 and DYCC reports, it is observed that the subject goods have been mis-declared in terms of valuation and in terms of composition in respect of goods in sr. no. 1 & 2 in the table above. The re-determined FOB value of the goods and corresponding export incentives under the Shipping Bills would be as below:

Value & Export incentives re-determined based on market enquiry:

Table-II													
Sr. No	SB Date	& Description of Goods	Avg. Wholesale Price	PMV	Declared FoB ₹	Re-determined FoB Value = Declared FoB* (Re-determined PM V/Declared PMV) ₹	Drawback Rate	Redetermined Drawback ₹	State RoSCTL Rate ₹	Redetermined State RoSCTL ₹	Central RoSCTL Rate ₹	Redetermined Central RoSCTL ₹	Total Redetermined RoSCTL ₹
1	9462955 dated 27.04.2024	Kaftan short sleeves printed of poly	412.00	554.92	10,98,231.19	8,15,381.05	3	24,461.43	3.6	29,353.72	2.45	19,976.84	49,330.56
2		Kaftan Midi of poly	417.00	564.01	3,86,605.96	2,85,836.57	3	8,575.10	3.6	10,290.12	2.45	7,003.00	17,293.12
3		Polyester Kaftan	420.00	573.11	6,13,749.78	4,49,782.60	2.9	13,043.70	2.65	11,919.24	2.1	9,445.43	21,364.67
4		Cotton Lucknowi Dress	427.00	591.3	1,70,940.90	1,23,442.86	3	3,703.29	3.6	4,443.94	2.45	3,024.35	7,468.29
TOTAL					22,69,527.83	16,74,443.08		49,783.52		56,007.02		39,449.62	95,456.64

Value & Export incentives re-determined based on market enquiry:

Table-III													
Item No	Item Description	DECLARED						REDETERMINED					
		RITC	Drawback	Rate	RoSCTL	RATE		RITC	Drawback	Rate	RoSCTL	RATE	
						State	Centre					State	Centre
1	Kaftan short Sleeves Printed of Poly	62044390	62040303B	2.9	62040303B	2.65	2.1	62044290	62040301B	3	62040301B	3.6	2.45
2	Kaftan Midi of Poly	62044390	62040303B	2.9	62040303B	2.65	2.1	62044290	62040301B	3	62040301B	3.6	2.45
3	Polyester Kaftan	62044390	62040303B	2.9	62040303B	2.65	2.1	62044390	62040303B	2.9	62040303B	2.65	2.1

4	Cotton Lucknowi Dress	62044290	62040301B	3	62040301B	3.6	2.45	62044290	62040301B	3	62040301B	3.6	2.45
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Total value & Export incentives re-determined:

Table-IV

Sl N o.	Shipping Bill No. & Date	Descriptio n of goods	Quanti ty	Declared			Re-determined		
			(PCS)	FOB (INR)	Drawba ck (INR)	ROSCTL (INR)	FOB	Drawba ck	ROSCTL
1	9462955 dated 27.04.20 24	KAFTAN SHORT SLEEVES PRINTED OF POLY	2177	₹ 10,98,231. 19	₹ 31,848. 70	₹ 52,165.9 8	₹ 8,15,381. 05	₹ 24,461. 43	₹ 49,330. 56
2		KAFTAN MIDI OF POLY	754	₹ 3,86,605.9 6	₹ 11,211. 57	₹ 18,363.7 9	₹ 2,85,836. 57	₹ 8,575.1 0	₹ 17,293. 12
3		POLYEST ER KAFTAN	1178	₹ 6,13,749.7 8	₹ 17,798. 74	₹ 29,153.1 2	₹ 4,49,782. 60	₹ 13,043. 70	₹ 21,364. 67
4		COTTON LUCKNO WI DRESS	318	₹ 1,70,940.9 0	₹ 5,128.2 3	₹ 10,341.9 2	₹ 1,23,442. 86	₹ 3,703.2 9	₹ 7,468.2 9
TOTAL			4427	₹ 22,69,527. 83	₹ 65,987. 24	₹ 1,10,024. 81	₹ 16,74,443 .08	113476. 39	₹ 95,456. 64

Table-V

Re-determined FOB (Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess export benefits (in Rs.)
₹ 16,74,443.08	₹ 16,203.72	₹ 14,568.17	₹ 30,771.89

6. As can be seen from the table above, based on the report received by the DYCC, JNCH and market enquiry conducted on 30.05.2024, it appears that the goods declared by the exporter in the Shipping Bill Nos. 9462955 dated 27.04.2024 have been mis-declared in terms of their value and in terms of composition in respect of “KAFTAN SHORT SLEEVES PRINTED OF POLY and KAFTAN MIDI OF POLY”. The value of the goods have been re-determined based on the market survey report dated 30.05.2024 and DYCC reports. 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. 22,69,527.83/- appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007. In the instant case, the exporter is merchant exporter and hence, transaction value of the impugned goods under export could not be determined under Rule 4 & 5 of the

Customs Valuation Rules, 2007. Hence the value of all the items could be ascertained from the wholesale market.

7. 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

7.3 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.

7.4 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.

7.5 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 30.05.2024. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as market value of the same. The details of the determination of the value is summarized in the said Market Survey Report.

8. In the meantime, on Exporter's request, the goods were allowed to release provisionally for Back to Town on execution of bond equivalent to 100% re determined value of the subject goods and on submission of Bank Guarantee amounting to Rs.60,000 on 11-06-2024.

9. Further, a letter dated 28.05.2024 was also sent to jurisdictional DC/CGST Commissionerate to verify genuineness of the Exporter M/s A F Trade. This office has received a reply letter dated 25.06.2024 from CGST, Division-V, Raigad Commissionerate. In response to the information sought by this office, the jurisdictional GST has replied

a. During the visit, the premise was found **to be closed and no business activity** of M/s. AF Trade (Prop.-Faizan Abdul Aziz) was noticed at the said premise. Visible signs of dust accumulation were noticed on and out the entrance, indicating that the place had not been used by or accessed to for a long period of time. Further, it was also noticed that a display board mentioning the GSTIN-27BWUPA0120NIZT and Shri Faizan Shaikh, proprietor of M/s A. F. Trade was hung in front of the said premise. A display board of M/s. J.K.L. Trade having GSTIN-27BAAPK0272K1ZT was also displayed at the same premise. Photograph of the premise was taken to document the condition and support the observations noted above.

b. There are total 4 suppliers found namely

- (i) RCL Feeder Pvt. Ltd. (GSTIN-27AABCR9993B1Z2),
- (ii) RCL Agencies (India) Private Limited (GSTIN27AAHCR9728E1Z1),
- (iii) Transworld Terminals Private Limited (GSTIN27AAACM3711H1ZS) and
- (iv) Balmer Lawrie and Company Limited (GSTIN27AABCB0984E1ZV).

They all have been filing GSTR-1 and GSTR-3B monthly basis regularly and filing status of their returns is up to date as well. They have passed on credit of total Rs. 5,538/- and Rs.5,297/- (Total: Rs. 10,835/-) to the taxpayer i.e. M/s. AF Trade in the month of November, 2023 and December, 2023 respectively.

c. When verified through GST BO portal, it is found that Rs. 5,538/ and Rs. 4,11,625/ input tax credit is available as per GSTR-2B in the month of November, 2023 and December, 2023 respectively. It is also observed that the taxpayer has availed no ITC in their GSTR-3B during the said months.

From the facts discussed above, it is certain that the exporter is fly by night operator, who had obtained GST and IEC merely to defraud the exchequer of undue export incentive. They have obtained invoices by fraud, collusion, wilful misstatement or suppression of facts.

SUMMONS & STATEMENT

10. Further, in order to record the statement of M/s A F Trade, under section 108 of Customs Act, 1962 04 Summons have been issued vide DIN20241178NT000000ABDB dated 19.11.2024, DIN-20241178NT0000222C4A dated 26.11.2024, DIN-20250278NT0000000B2F dated 03.02.2025 and DIN-20250278NT0000444ED5 dated 24.02.2025(RUD-V) in the name of M/s A F Trade, Ground Floor, GROUND FLOOR, SHOP NO.01, BLUE MOON APARTMENT, F-67, SECTOR NO.19, ULWE, Chowk, Raigad, Maharashtra, 410206 to appear before the office of SIIB(X) u/s Section 108 of the Customs Act, 1962. The exporter has not turned up for deposing their statement. 1st and 2nd Summons dated 19.11.2024 and 26.11.2024 have been returned with remark "Addressee left without instructions". This corroborates the fact that the exporter is a fly by night operator and has vanished once their shipment has been held up and investigation has been undertaken.

11. Further, since the exporter was not cooperating with the ongoing investigations, the Customs Broker in the instant case M/s. Balachandiran Clearing & Shipping Agencies was summoned to appear before this office vide Summons CBIC-DIN--20250178NT000000D7F1 dated 25.01.2025, DIN20250278NT000000CC4E dated 17.02.2025, DIN-20250278NT000000CC4E dated 17.02.2025 and Summons CBIC-DIN- 20250278NT000000A615 dated 24.02.2025(RUD-VI). However, the CB has not presented themselves for deposing their statement.

12. Past Exports:

On perusal of the ICES 1.5 system, it is seen that the exporter did not file any Shipping Bills prior to the live shipments which is under investigation.

13. RELEVANT LEGAL PROVISIONS

A. Customs Act of India, 1962

(i) **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.

(ii) 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;

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

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

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

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

b. 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.

c. Foreign Trade (Regulation) Rules, 1993

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

which the goods are being exported and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or Shipping Bill or any other documents.

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

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

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

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

- (1) *“the value of the export goods shall be based on the transaction value of goods of like kind and quality exported at or about the same time to other buyers in the same destination country of importation or in its absence another destination country of importation adjusted in accordance with the provisions of sub-rule (2).*
- (2) *In determining the value of export goods under sub-rule (1), the proper officer shall make such adjustments as appear to him reasonable, taking into consideration the relevant factors, including – (i) Difference in the dates of exportation,*
 - (ii) *Difference in commercial levels and quantity levels,*
 - (iii) *Difference in composition, quality and design between the goods to be assessed and the goods with which they are being compared,*
 - (iv) *Difference in domestic freight and insurance charges depending on the place of exportation”.*

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

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

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

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

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

- (a) *“When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any export goods, he may ask the exporter of such goods to furnish further information including documents or other evidence and if, after receiving doubt about the truth or accuracy of the value so declared, the transaction value shall be deemed to have not been determined in accordance with sub-rule (1) of rule 3.*
- (b) *At the request of an exporter, the proper officer shall intimate the exporter in writing the ground for doubting the truth or accuracy of the value declared in relation to the export goods by such exporter and provided a reasonable opportunity of being heard, before taking a final decision under subrule (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;
- (q) Co-operate with the Customs authorities and shall join investigations promptly in the event of an inquiry against them or their employees.

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

14. M/s. A F Trade (IEC-BWUPA0120N) having its registered office address at GROUND FLOOR, SHOP NO.01, BLUE MOON APARTMENT, F-67, SECTOR NO.19, ULWE, Chowk, Raigad, Maharashtra, 410206 had filed Shipping Bill No.9462955 dated 27.04.2024 filed by Customs Broker M/s. Balachandiran Clearing & Shipping Agencies (CB Code- AAAFB0549BCH001). The redetermined FOB value of the said goods covered under the above mentioned Shipping Bill comes to Rs. 16,74,443.08/- as against the declared FOB value of Rs. 22,69,527.83/-. By inflating the FOB value, the exporter was attempting to claim Drawback of Rs. 65,987.24/- and RoSCTL of Rs. 1,10,024.81/- whereas they were eligible for Drawback of Rs. 49,783.52/- and RoSCTL of Rs. 95,456.64/- respectively. (as tabulated in Table-III above). Further, /s. A F Trade (IEC-BWUPA0120N) attempted to claim IGST amount of Rs. 1,13,476.39, hence, a letter to GST authority (proper officer) is being addressed for recovery/investigation on of said differential/claimed IGST amount at their end.

14.2 As can be seen from the Table-III, based on the market enquiry conducted on 30.05.2024, it appears that the goods declared by the exporter in the Shipping Bill No. 9462955 dated 27.04.2024 have been mis-declared in terms of their value and in terms of composition in respect of "KAFTAN SHORT SLEEVES PRINTED OF POLY and KAFTAN MIDI OF POLY". 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-III above. It can thus be seen that the goods are mis-declared to avail undue export incentive and thereby rendering the goods liable for confiscation under section 113 (i), 113(ia) and 113 (ja) of the Customs Act, 1962.

14.3 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.

14.4 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. 22,69,527.83/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 16,74,443.08/- 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.

14.5 The description of the goods found were not in consonance with the Exporter's declaration with respect to value and in terms of composition in respect of "KAFTAN SHORT SLEEVES PRINTED OF POLY and KAFTAN MIDI OF POLY", 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.

14.6 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.

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

14.8 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.

14.9 The value of the impugned goods is, therefore, proposed to be redetermined under the residual Rule 6 of CVR (Export) Rules, 2007. This rule stipulates that subject to the provisions of Rule 3, where the value of the export goods cannot be determined under the provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods have been re-determined as Rs. 16,74,443.08/- as per the market enquiry conducted of the subject goods.

14.10 With respect to the exporter M/s. A F Trade (IEC-BWUPA0120N), the status of GST registration of the exporter was ascertained from the GST Portal, wherein the GSTIN status was showing to be "Suspended (effective from 23.07.2024)". This establishes the fact that the exporter is a non-genuine firm and currently not functioning at their place of business.

From the facts discussed above, it is certain that the exporter is fly by night operator, who had obtained GST and IEC merely to defraud the exchequer of undue export incentive. This establishes the fact that the exporter is a nongenuine firm and currently not functioning at their place of business. 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 A F Trade (IECBWUPA0120N) appears liable for penalty under section 114AC of the Customs Act, 1962.

14.11 With respect to the Exporter A F Trade (IEC- BWUPA0120N), In reply, Jurisdictional GST Authorities vide their letter dated 25.06.2024 from CGST, Division-V, Raigad Commissionerate communicated that the field visit of M/s. A F Trade has been made and as per report submitted by GST Commissionerate the address of the firm was not traceable and mentioned mobile number was not reachable, and reported as firm was non-functioning. Thus, from the above facts, it appears that the Exporter is non-existent at the PPOB. Also, Summonses to the Exporter have been dispatched to Exporter's address mentioned in the IEC by this office. However, the summonses sent via speed post returned to this office with the remark that the 'Item returned due to insufficient address'. Also, Summonses have been sent through the e-mail address provided by the Exporter in their official correspondence with this office. However, the Exporter did not turn up for deposing their statement. The GST registration of the Exporter is suspended by the GST Jurisdictional Authority after field visit. Hence, the Exporter appears to be non-genuine. Also, the Exporter M/s. A F Trade (IEC- BWUPA0120N) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value, description and classification of the impugned goods in case of live Shipping Bill. From the above facts, it is clear that the Exporter is a fly by night operator and was established only to Export inferior goods to claim higher export incentives. Therefore, it appears that the Exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them. The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue

advantage to the exporter with malafide intent to avail undue/excess export benefits in form of Drawback, Rosctl and other export benefits. Therefore, the Exporter also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration.

Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. since the FOB value of the said goods which were provisionally exported have been re-determined and also export incentives are re-determined, the IGST payable/the refund or ITC available to the exporter also gets re-determined. Further, the Exporter is non-existent and non-genuine. The ITC/IGST claimed is in question since there is no supply chain existing. Hence, the Exporter M/s. A F Trade (IEC- BWUPA0120N have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

14.12 The Custom Broker M/s. Balachandiran Clearing & Shipping Agencies (CB Code- AAAFB0549BCH001) failed to ascertain the veracity and genuineness of the export firm M/s. A F Trade (IEC-BWUPA0120N). 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, the CB has neither presented any evidence of verifying the genuineness of the exporter nor has presented themselves during the investigation, dishonouring the 03 Summons issued to them. The CB has thereby violated regulation 10(n) and 10(q) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

14.13 It is thus cogent and clear that the exporter M/s. A F Trade (IECBWUPA0120N) had mis-declared the impugned goods in terms of their value and in terms of composition in respect of "KAFTAN SHORT SLEEVES PRINTED OF POLY and KAFTAN MIDI OF POLY" 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.

15. It further appears that the exporter M/s. A F Trade (IECBWUPA0120N) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value and in terms of composition in respect of "KAFTAN SHORT SLEEVES PRINTED OF POLY and KAFTAN MIDI OF POLY" 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.

16. Mr. FAIZAN ABDUL AZIZ, Proprietor of M/s. A F Trade (IECBWUPA0120N), has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with malafide intent to avail undue/excess export benefits in form of Drawback, RoSCTL and other export benefits. Further, the proprietor has not responded to the summons and all the and two of the summons has been returned. Which further establishes the fact that the exporter was operating as fly by night and is currently not traceable at his residential address. Therefore, M/s. A F Trade (IECBWUPA0120N) is also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration.

18. Now, M/s A F Trade (IEC-BWUPA0120N) having its registered office at GROUND FLOOR, SHOP NO.01, BLUE MOON APARTMENT, F-67, SECTOR NO.19, ULWE, Chowk, Raigad, Maharashtra, 410206, are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, NhavaSheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

i. The declared FOB value of Rs. 22,69,527.83/- covered under the Shipping Bill no. 9462955 dated 27.04.2024 should not be rejected and re-determined to Rs.

16,74,443.08/- under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 as detailed above.

ii. The said impugned export goods covered under the Shipping Bill no. 9462955 dated 27.04.2024 having total declared FOB value of Rs. 22,69,527.83/- appear to be mis-declared in terms of value and in terms of composition in respect of "KAFTAN SHORT SLEEVES PRINTED OF POLY and KAFTAN MIDI OF POLY" and are liable for confiscation under the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

iii. The claimed Drawback of Rs. 65,987.24/- and RoSCTL of Rs. 1,10,024.81/- covered under shipping bill no. 9462955 dated 27.04.2024 should not be rejected on account of release of goods for back to town.

iv. Penalty should not be imposed on M/s A F Trade (IECBWUPA0120N) under Section 114(iii) and 114AA of the Customs Act, 1962.

v. Penalty should not be imposed on M/s A F Trade (IECBWUPA0120N) under Section 114AC of the Customs Act, 1962.

vi. The Bond should not be enforced and Bank Guarantee of Rs.60,000/- at the time of Provisional Release of the goods for Back to Town, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

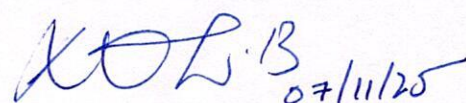
20. The Custom Broker M/s. Balachandiran Clearing & Shipping Agencies (CB Code-AAAFB0549BCH001) are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist- Raigad, Maharashtra, within 30 days of receipt of this notice as to why Penalty should not be imposed on them under Section 114(iii) and 114AA of the Customs Act, 1962

21. The notices 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.

22. In case the noticees are eligible to avail the facility of settlement of the case as per the Chapter XIVA of the Customs Act, 1962, and interested in the same, they may apply to the Settlement Commission as per prescribed procedure and also inform the same to the Adjudicating Authority.

23. 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.

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


07/11/25

ADDL. COMMISSIONER OF CUSTOMS
CEAC, NS-II, JNCH

To,

Noticees,

1. M/s. A F Trade (IEC-BWUPA0120N)

GROUND FLOOR, SHOP NO.01,
BLUE MOON APARTMENT, F-67,
SECTOR NO.19, ULWE, Chowk, Raigad,
Maharashtra, 410206

2. M/s. Balachandiran Clearing & Shipping Agencies
(CB Code- AAAFB0549BCH001)
Shop No. 1326, Near Building No. 170,
Kanamwar Nagar, Vikroli (East) Mumbai-400083

Copy to:

1. The Asstt. Commissioner of Customs, SIIB (X), JNCH
2. The Dy./Asstt. Commissioner of Customs, CBS, NCH, Mumbai.
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. 9462955 dated 27.04.2024
RUD-II	Panchanama dated 15.05.2024
RUD-III	Test Reports received from DYCC, JNCH
RUD-IV	Copy of market enquiry dated on 30.05.2024
RUD- V	Reply from Jurisdictional GST Commissionerate
RUD-VI	Copy of Summons issued vide DIN-20241178NT000000ABDB dated 19.11.2024, DIN-20241178NT0000222C4A dated 26.11.2024, DIN-20250278NT0000000B2F dated 03.02.2025 and DIN-20250278NT0000444ED5 dated 24.02.2025 to M/s A F Trade
RUD-VII	Copy of Summons CBIC- Copy of Summons CBIC- CBIC- DIN20250178NT000000D7F125.01.2025, DIN20250278NT000000CC4E dated 17.02.2025, DIN20250278NT000000CC4E and Summons CBIC-DIN-20250278NT000000A615 dated 24.02.2025 issued to the Customs Broker

BALACHANDIRAN CLEARING AND SHIPPING AGENCY

Custom : INNSA1

Indian Customs EDI System - Exports (ICES / E)

Printed on: 04/27/2024 20:16:31

Shipping Bill For Export

Job: 26 Date: 27/04/2024 SB No: 9462955 Date: 27/04/2024

State Of Origin: MAHARASHTRA

Exporter's Name

IEC No : BWUPA0120N(0) Type : MERCHANT

A F TRADEGR.FLR,SHOP NO.01, BLUE MOON APT.,
F-67,SECTOR NO.19, CHOWK,ULWE,
RAIGAD MAHARASHTRA

GST No : GSN - 27BWUPA0120N1ZH

Consignee's Name**CRESCENDO GENERAL TRADING LLC**M-01 AL RAS 2 - AHMED RABEE MOHAMED
SHARIF, AL RAS,DUBAI,(U.A.E.)
UNITED ARAB EMIRATESPort of Loading (INNSA1) : NHAVA SHEVA SEA
Final Destination Country (AE) : UNITED ARAB EMIRATES
Final Destination Port (AEJEA) : JEBEL ALI
Port of Discharge (AEJEA) : JEBEL ALI
Country of Discharge (AE) : UNITED ARAB EMIRATESNo of Packages : 38 PKG
Net Weight : 1529.000 KGS
Gross Weight : 1605.000 KGS
No of Containers : 0
Nature of Cargo : C

Marks & Nos : AS PER INVOICE

Forex Bank Account :
Authorised Dealer Code : 0201378
I.F.S. Code No :
Drawback Account No :
ST/Excise Regn :Rotation No :
FOB Value (Rs.) : 2269527.83
RODTEP Amount : 0.00
Drawback Amount : 65987.24
ROSCTL Amount : 110024.81Invoice Details Serial No : 1
Invoice Value (USD) : 27442.90 (Rs. 2269527.83)
FOB Value (USD) : 27442.90 (Rs. 2269527.83)
Nature of Contract : FOB
Invoice No : AF/01/24-25 Date : 26/04/2024Drawback Amount(Rs) : 65987.24
Nature of Payment : DP (90 Days)
Exporter Contract No :
Exchange Rate : USD 1 = Rs 82.7

	Rate	Currency	Amount
Insurance			
Freight			
Discount			
Commission			
Other Deduction			
Packing Charges			

Buyer's Name
REVA FASHIONS - FZCO
IFZA BUSINESS PARK, DDP, PREMISES NUMBER
27515-001
DUBAI

Sl.No	RITC Code	Item Description	Quantity	Unit	Rate	Per	Unit	Total Value(FC)	FOB Value(INR)	Scheme
								Declared PMV(INR)	Accepted PMV(INR)	Reward
Manufacturer Details										
#Pkg	Transit Country	Source State			HAWB No	IGST Pymt	Tax Value(INR)	Tax Amount(INR)	End Use	
1	62044390	KAFTAN SHORT SLEEVES PRINTED OF POLY								
	2177	PCS	6.1	Per 1	PCS		13279.70	1098231.19		60
		DRAWBACK,AND ROSCTL					554.92	1208054.31		YES
#		MUMBAI CITY				P@5%	1098231.19	54911.56		GNX100
2	62044390	KAFTAN MIDI OF POLY								
	754	PCS	6.2	Per 1	PCS		4674.80	386605.96		60
		DRAWBACK,AND ROSCTL					564.01	425266.56		NO
#		MUMBAI CITY				P@5%	386605.96	19330.30		GNX100
3	62044390	POLYESTER KAFTAN								
	1178	PCS	6.3	Per 1	PCS		7421.40	613749.78		60
		DRAWBACK,AND ROSCTL					573.11	675124.76		NO
#		MUMBAI CITY				P@5%	613749.78	30687.49		GNX100
4	62044290	COTTON LUCKNOWI DRESS								
	318	PCS	6.5	Per 1	PCS		2067.00	170940.90		60
		DRAWBACK,AND ROSCTL					591.30	188034.99		YES
#		MUMBAI CITY				P@5%	170940.90	8547.04		GNX100
Total Tax Amount						2269527.83	Total FOB	2269527.83		
Total GST Amount						113476.39	Total PMV	2496480.62		
Drawback Details										
Inv SIno	Item SIno	Drawback No	Custom Rate	Drawback Rate	Custom Special Rate	Drawback Special Rate	Drawback Quantity	Drawback Amount		

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P1
15/05/24CB
15/05/24P2
15/05/24

BALACHANDIRAN CLEARING AND SHIPPING AGENCY

Custom : INNSA1

Indian Customs EDI System - Exports (ICES / E)

Printed on: 04/27/2024 20:16:31

Job: 26 Date: 27/04/2024 SB No: 9462955 Date: 27/04/2024

Shipping Bill For Export

State Of Origin: MAHARASHTRA

1	1	62040303B	2.9	40.2/PCS	2177 PCS	31848.70
1	2	62040303B	2.9	40.2/PCS	754 PCS	11211.57
1	3	62040303B	2.9	40.2/PCS	1178 PCS	17798.74
1	4	62040301B	3	48.6/PCS	318 PCS	5128.23
						65987.24

ROSCTL Details											
Inv SINO	Item SINO	ROSCTL No	State Levy Duty	State Levy Rate	Central Levy Duty	Central Levy Rate	Drawback Quantity	State Levy Amount	Central Levy Amount	ROSCTL Amount	
1	1	62040303B	2.65	23.3/PCS	2.1	18.5/PCS	2177 PCS	29103.13	23062.85	52165.98	
1	2	62040303B	2.65	23.3/PCS	2.1	18.5/PCS	754 PCS	10245.06	8118.73	18363.79	
1	3	62040303B	2.65	23.3/PCS	2.1	18.5/PCS	1178 PCS	16264.37	12888.75	29153.12	
1	4	62040301B	3.6	37.4/PCS	2.45	25.5/PCS	318 PCS	6153.87	4188.05	10341.92	
										110024.81	

Package Details											
Package From	Package To	Type	Package From	Package To	Type	Package From	Package To	Type	Package From	Package To	Type
1	2	PKG	1	10	PKG	49	74	PKG			

Info Details											
Inv SINO	Item SINO	SQC Quantity	RODTEP Claim Rate	RODTEP Amount	GST Amount	CCS Amount	District Name State Name	Trade Type	Info Code		
1	1	2177 NOS	RODTEPN		54911.56		0482 MUMBAI CITY 27 MAHARASHTRA	NCPTI			
1	2	754 NOS	RODTEPN		19330.30		0482 MUMBAI CITY 27 MAHARASHTRA	NCPTI			
1	3	1178 NOS	RODTEPN		30687.49		0482 MUMBAI CITY 27 MAHARASHTRA	NCPTI			
1	4	318 NOS	RODTEPN		8547.04		0482 MUMBAI CITY 27 MAHARASHTRA	NCPTI			
										113476.39	

Supporting Document Details							
Inv Item	IRN DRN	Doc Type	Place of Issue	Issue Date	Expiry Date	Issuing Party	Beneficiary Party
1	2024042700134577	380000	INDIA	27/04/2024		1	
1	2024042700046903	Commercial invoice				1	
1	2024042700134578	271000	INDIA	27/04/2024		1	
1	2024042700046903	Packing list				1	
1	2024042700134579	934000	INDIA	27/04/2024		1	
1	2024042700046903	Value declaration (GATT Valuation Declaration)				1	

Following is the list of document attached

Invoice	Item	Agency	Document Name
-	-		Invoice
-	-		Packing List
Factory Stuffing NO	Sample Accompanied NO	Vessel Name & Voyes	Rotation No & Date

I/We declare that particulars given here 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/We declare that, I have not claimed or shell 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

15/05/24

15/05/24

15/05/24

**PANCHANAMA dated 15.05.2024 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village-
Padeghar, Panvel, Navi Mumbai - 410206**

Pancha No. 1

Name : Sumit Vijay Kanase
Age : 25
Address : Gar mala, Rajuri, Pune,
Maharashtra 412411
Occupation : Service
Mobile No. : 9637669582

Pancha No. 2

Name : Anil Madhav Phatangare
Age : 26
Address : Gavthan, Post - Warudi
Pathar, Tel- Sangamner,
warudi Pathar,
Ahmadnagar,
Maharashtra 422620
Occupation : Service
Mobile No. : 9765377707

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Abhishek Meena, an Intelligence Officer, SIIB(X), JNCH on 15.05.2024 at 10:00 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village-Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-410206 to witness the examination of goods of exporter M/s A F Trade (IEC: BWUPA0120N) covered under 01 Shipping Bill No. 9462955 dtd 27.04.2024 stuffed inside Container No. MRKU3208007 inside JWR CFS, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Ganesh M. Thite authorized representative of M/s. Balachandiran Clearing And Shipping Agency (CHA License No. 11/349). Then the officer explained to us that the exporter M/s A F Trade (IEC: BWUPA0120N) having address at Gr. Flr., Shop No. 1, Blue Moon Apt., F-67, Sector No. 19, Chowk, Ulwe, Raigad, Maharashtra has filed 01 Shipping Bills No. 9462955 dtd 27.04.2024 through their Customs Broker M/s. Balachandiran Clearing And Shipping Agency (CHA License No. 11/349) for export of their consignment.

We were shown a copy of Hold letter No. 15/2024-25/SIIB(X) issued vide F.No. CUS/SIIB/ALT/230/2024-SIIB(E) dated 02.05.2024 regarding hold of 01 Shipping Bill No. 9462955 dtd 27.04.2024 filed by exporter M/s A F Trade (IEC: BWUPA0120N) through their authorized Customs Broker M/s. Balachandiran Clearing And Shipping Agency (CHA License No. 11/349), their respective export invoice & packing list.

Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 01 Shipping Bill No. 9462955 dtd 27.04.2024 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the area/location inside JWR CFS where the container No. MRKU3208007 was placed. The container No. MRKU3208007 was found kept inside JWR CFS outside Shed C. The container was sealed with intact seal No. 4506007, which was cut by the seal cutting person in front of us the panchas and the representative custom broker. Further the goods were destuffed from the container and placed inside Shed No. C at location G-8, G-9. A total of 38 packages for S/B No. 9462955 dtd 27.04.2024 found placed at the said location. The goods were found to be packed in white polypropylene bags. There after each of these packages were opened by the laborers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

P1
15/05/24

1 P2
Anand
15/05/24

CB
15/05/24

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

Sr.No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	IGST
1.	9462955 dated 27.04.2024	RMG	2269527.83	65987.24	110024.81	113476.39

During 100% examination, goods covered under Shipping Bills No. 9462955 dtd 27.04.2024 were found as declared in terms of quantity and declared description in the said shipping bill.

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the S/B's No. 9462955 dated 27.04.2024 in our presence. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having seen the drawn samples and sealing of the same in the presence of authorized representative Shri Ganesh M. Thite of M/s. Balachandiran Clearing And Shipping Agency (CHA License No. 11/349)

All the goods pertaining to Shipping Bills No. 9462955 dated 27.04.2024 were re-packed in the same packages and kept back inside Shed-C at the same location inside JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping Bills No. 9462955 dated 27.04.2024, their respective Export Invoice and Packing List and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 02 pages ended on the same place and same date i.e. 15.05.2024 at 14:30 hrs. The Panchanama was carried out in our presence and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 15th day of May 2024.

Abhishek
15/05/24

I.O./SIIB(X), JNCH
(Abhishek Meena)

In presence of:

[Signature]
15/05/24
(Representative of CB)

Pancha-I

[Signature]
15/05/24

Pancha-II

[Signature]
15/05/24



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



F. No. CUS/SIIB/ALT/230/2024-SIIB(E)

28-05-2024

To,

The Chemical Examiner
Grade- I (Incharge)
O/o Joint Director
JNCH Lab

[Handwritten Signature]
28.5.24

Sub: Testing of sample pertaining to Shipping Bill No. 9462955 dated 27.04.2024 by M/s A F Trade (IEC: BWUPA0120N)– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No.9462955 dated 27.04.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9462955 dated 27.04.2024	Polyester Kaftan	01

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

- Detailed analysis of composition
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

[Handwritten Signature]
KAPIL
APPRAISER
SIIB(X), JNCH

Encl: as above.

Lab NO 409 / SIB (X) dt 28/05/24

S/B No. :9462955 dt. 27.04.2024

Report- The sample as received is in the form of a readymade textile garments (Ladies dress) made of dyed woven base fabric together with lining fabric, heavy embroidery at front side having metallic, glass & plastic beads and metalized polyester filament yarns wrapped over lace at edges.

Total wt.- 716.7 g
Base Fabric with embroidery wt. - 525.5 g
Lining Fabric wt. - 166 g
Decorative lace at edges wt. - Balance

GSM of base fabric- 72.7
GSM of lining fabric- 65.4

The Base fabric and Lining fabric are composed of polyester filament yarns.

Sealed remnant returned.

Basant Kumar
15/06/2024

BASANT KUMAR
Chemical Assistant

m. Maity CE II
15/06/2024
डॉ. मृत्युंजय माइति
Dr. MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory Nhava Sheva



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



F. No. CUS/SIIB/ALT/230/2024-SIIB(E)

28-05-2024

To,
The Chemical Examiner
Grade- I (Incharge)
O/o Joint Director
JNCH Lab

Sub: Testing of sample pertaining to Shipping Bill No. 9462955 dated 27.04.2024 by M/s A F Trade (IEC: BWUPA0120N)– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No.9462955 dated 27.04.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9462955 dated 27.04.2024	Kaftan Midi of Poly	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. Nature of the sample
c. Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

KAPIL
APPRAISER
SIIB(X), JNCH

Encl: as above.

Lab No. 408 / STIB CX dt - 28/05/24

S/B NO:- 3462955 dt - 27/4/24

Report:-

The sample as received is in the form of printed woven readymade garment. It is decorated with lace on front side and sleeves borders. It has stitched plastic buttons on front side. The base fabric is wholly composed of cotton yarns.

Total wt. of sample = 143.0g.

wt. of lace = 9.5g

wt. of plastic buttons = 0.57g

GSM of Base fabric = 66.84

Sealed remnant returned.

Preeti

07/06/2024

MS. PREETI BATHAM
Chemical Assistant

M. Maity

07.06.2024

डॉ. मृत्युंजय माडति

Dr. MRITUNJOY MAITY

रसायन परीक्षा केन्द्र-II

CHEMICAL EXAMINER GR-II

J.N.C.H. Laboratory Nhava Sheva



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



F. No. CUS/SIIB/ALT/230/2024-SIIB(E)

28-05-2024

To,

The Chemical Examiner
Grade- I (Incharge)
O/o Joint Director
JNCH Lab

28-5-2024 for
CB-II
Saurav, AET
mm 28.5.24

Sub: Testing of sample pertaining to Shipping Bill No. 9462955 dated 27.04.2024 by M/s A F Trade (IEC: BWUPA0120N)- reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. 9462955 dated 27.04.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9462955 dated 27.04.2024	Cotton Lucknowi Dress	01

Reallocated to
Basant CA
mm 28.5.24

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

- Detailed analysis of composition
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

Kapil
KAPIL
APPRAISER
SIIB(X), JNCH

Encl: as above.

Lab No. 406 / SIB CX dt 28/05/24

S/B No.: 9462955 dt. 27.04.2024

Report: The sample as received is in the form of a readymade textile garment (Ladies dress) made of white woven fabric having embroidery on it.

Total Wt.- 205 g
GSM- 76.9

The fabric is composed of Cotton yarns.

Sealed remnant returned.

Basant Kumar
26/6/24
BASANT KUMAR
Chemical Assistant

M. Maity
26.06.2024
डॉ. मृत्युंजय माइति
Dr. MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory Nhava Sheva

CE II



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



Sl. H. P. Singh
28.5 CE-2

F. No. CUS/SIIB/ALT/230/2024-SIIB(E)

28-05-2024

To,

The Chemical Examiner
Grade- I (Incharge)
O/o Joint Director
JNCH Lab

RSS
CE II
28.5.24

Sub: Testing of sample pertaining to Shipping Bill No. 9462955 dated 27.04.2024 by M/s A F Trade (IEC: BWUPA0120N)– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. **9462955 dated 27.04.2024** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9462955 dated 27.04.2024	Kaftan Short Sleeves Printed of Poly	01

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

- Detailed analysis of composition
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

KAPIL
APPRAISER

SIIB(X), JNCH

Encl: as above.

Lab No. 407 / SIIB (X) dt. 28/05/24

Lab No: 407/SIIB(X) DTD 28.05.2024

E. No. CUS/SIIB/ALT/230/2024-SIIBF/28.05.2024

S/B Nos. : 9462955/27.04.24

REPORT: The sample as received is in the form of printed woven readymade textile article (described as Kaftan Short Sleeves) stitched with lace at neck and sleeves. The base fabric is wholly composed of cotton.

Total weight of sample = 225.0gm

GSM = 77.7

Sealed Remnant Returned.

HPSP
11/6/24
हरिपाल सिंह
HARI PAL SINGH
सहायक रसायन परीक्षक
Assistant Chemical Examiner

QE-II
Shw-P
11.06.2024
डॉ. राजेश कुमार
Dr. Rajesh Kumar
रसायन विभाग
Chemistry Department
Grill

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



F.No. CUS/SIIB/ALT/230/2024-SIIB(E)

Date: .06.2024

To,
The Additional Commissioner of Customs
CEAC, JNCH
Nhava Sheva.

Sir,

Sub: NOC for Provisional release of the goods for BTT covered under Shipping Bills No. 9462955 dtd 27.04.2024 of exporter M/s A F Trade (IEC: BWUPA0120N) - reg.

Please refer to the subject mentioned above.

The Exporter M/s A F Trade (IEC: BWUPA0120N) has filed 01 shipping bill No. 9462955 dtd 27.04.2024 for export of RMG. Based on the NCTC inputs, the same was hold by this unit vide hold letter dated 02.05.2024.

Red Flags by NCTC are as follows:

1. All the exporters are Proprietorship firms.
2. All the exporters have obtained IEC recently in the F. Y. 2023-24.
3. As per e-way bill portal, supply chain of all exporters appears to be dubious/non-existent.
4. All 5 exporters (except New Horizon Enterprises) had filed nil GST returns, no inward ITC, nil zero rated supply is shown in GSTR3B. (Copies enclosed.). New Horizon Enterprises had filed all NIL returns except in February 2024, where some clearances were shown).
5. The details such as Name of the goods, Country of destination and consignee name are identical in case of most of the exporters.
6. The consigner or buyer either (1) M/s CRESCENDO GENERAL TRADING LLC, U.A.E (2) REVA FASHIONS - FZCO U.A. is also common in all the cases. Despite one consignment being destined for Mauritius and the others being destined for UAE, the buyer/consignee appears to be common .
7. The countries of destination are also sensitive.
8. As the supply chain is non-existent, there is high possibility that the goods are procured improperly without proper tax payment and the intent of the exporter is to avail undue ITC refund benefits.
9. There is a possibility that the goods under export are locally procured, without proper payment of taxes and may be of poor quality.
10. Given the above, there is high possibility of mis-declaration in terms of quality, quantity of goods, mis-classification, concealment and overvaluation to avail undue IGST / ITC refund for exports .
11. Multiple businesses are operating from same premise.
12. Given the above facts, the possibility of a syndicate using the credentials of persons with meager financial resources to create dummy entities in Mumbai with the intent to claim inadmissible export benefits. may be probed.

Thereafter, the subject goods under 01 shipping bills were 100% examined by SIIB(X) under Panchanama dated 15.05.2024 wherein goods found as declared in terms of quantity and marked description. However, For valuation angle Market enquiry of the goods were conducted on 30/05/2024. After market enquiry the goods for which the value declared was on the higher side, FOB value is re-determined as given below:-

S/B No.	Item Description	Declared FOB	Re-determined FOB Value = Declared FOB * (Re-determined PMV / Declared PMV)	Declared DBK	RE-Determined DBK	ROSCT L CLAIMED	RE-DETERMINED ROSCTL (TOTAL)
9462955 dated 27/04/2024	Kaftan Short Sleeves Printed Of Polyester	1098231.19	814721	31848.7	23627	52166	38699
9462955 dated 27/04/2024	Kaftan Midi Of Polyester	386605.96	285608	11212	8283	18363.8	13566
9462955 dated 27/04/2024	Polyester Kaftan	613749.78	449782.6	17798.7	13044	29153.1	21364.6736
9462955 dated 27/04/2024	Cotton Lucknowi Dress	170940.9	123346.5	5128.23	3700.4	10341.9	7462.4631

In view of the above, the value of the goods has been re-determined and it is observed that the exporter has attempted to claim excess/undue export

incentives in the form of Duty Drawback to the tune of Rs. 17,333, RoSCTL to the tune of Rs. 28,932 and IGST to the tune of 29,803 by doing over-valuation of the goods. As further investigation is still pending with regard to DYCC test report, GST verification etc. Meanwhile, the exporter vide letter dated 30/05/2024 has requested for provisional release of the goods for BTT purpose.

This office has no objection for provisional release of the goods for BTT covered under shipping bills No. 9462955 dtd 27.04.2024

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

Yours Faithfully

RAHUL DHINGRA
DEPUTY COMMISSIONER
SIIB (X), JNCH

Encl:- Copy of shipping bills & packing list.

Signed by Rahul Dhingra
Date: 03-06-2024 17:38:5

Market Enquiry Report of M/s A F Trade conducted on 30/05/2024.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Sumit Kanse ,Authorized representative of Exporter, conducted a market survey of goods covered under Shipping Bills No. 9462955 dtd 27.04.2024 presented for export by M/s A F Trade (IEC: BWUPA0120N). 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 30/05/2024 in the 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 samples were opened in the presence of authorized representative of Exporter Shri Sumit Kanse. 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 officer and Exporter agreed are as follows:

S/B No.	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price	Declared PMV
		Universal Garments 57/61, Sherif Devji Street, Mumbai 400003	A.K. Enterprises 13/17, Shop No. 3, Noorie House, Chakla Street, Mumbai-400003	A C garments 44, Sheriff Devji Street, Masjid Bunder , Mumbai 400003		
9462955 dated 27/04/2024	Kaftan Short Sleeves Printed Of Poly	415	375	445	412	554.92
9462955 dated 27/04/2024	Kaftan Midi Of Poly	410	400	440	417	564.01
9462955 dated 27/04/2024	Polyester Kaftan	445	415	400	420	573.11
9462955 dated 27/04/2024	Cotton Lucknowi Dress	450	400	430	427	591.3

S. Kanse
30.5.24

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.

S. Kanse
30.5.24

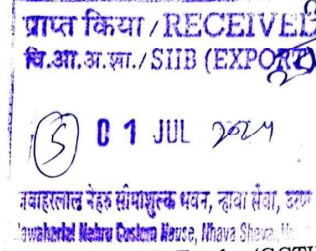
(Shri Sumit Kanse)
Authorized representative of Exporter

Paramveer
30/05/24
(Paramveer Singh Nain)
IO/SIIB(X)

 सत्यमेव जयते	OFFICE OF THE ASSISTANT COMMISSIONER OF CGST & CENTRAL EXCISE, DIVISION-V, RAIGAD COMMISSIONERATE केन्द्रीय वस्तु एवं सेवा कर आयुक्तालय रायगड 1ST FLOOR, ROOM NO. 115, PLOT NO. 1, SECTOR-17, KHANDESHWAR, NEW PANVEL-410206 पहला मंजिल, कमरा क्र. 115, प्लॉट नं.-1, सेक्टर-17, खांदेश्वर, नवीन पनवेल-410206 E-mail: raigad-div5range1@gov.in	
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F. No. CGST & C.Ex./RGD/VT0501/Misc./Office/15/2024-25
New Panvel, the 25th June, 2024

✓ To
The Deputy / Assistant Commissioner
In-charge of SIIB (X), JNCH
O/o the Commissioner of Customs NS - II
Jawaharlal Nehru Custom House, Nhava Sheva
Dist. - Raigad, Maharashtra - 400707



Subject: Verification of the genuineness of M/s. A F Trade (GSTIN:
27BWUPA0120N1ZH) - reg.

Sir,

Please refer to your office letter F.No.CUS/SIIB/ALT/230/2024-SIIB(E)
dated 28.05.2024 on the captioned subject.

As requested, point-wise information regarding M/s. A F Trade (GSTIN:
27BWUPA0120N1ZH) is given below-

Sl. No.	Information sought for	Remarks
1	Verify the genuineness of the M/s A F Trade (GSTIN: 27BWUPA0120N1ZH) and its supply chain	During the visit, the premise was found to be closed and no business activity of M/s. A F Trade (Prop.-Faizan Abdul Aziz) was noticed at the said premise. Visible signs of dust accumulation were noticed on and around the entrance, indicating that the place had not been used by or accessed to for a long period of time. Further, it was also noticed that a display board mentioning the GSTIN-27BWUPA0120N1ZT and Shri Faizan Shaikh, proprietor of M/s A. F. Trade was hung in front of the said premise. A display board of M/s. J.K.L. Trade having GSTIN-27BAAPK0272K1ZT was also displayed at the same premise. Photograph of the premise was taken to document the condition and support the observations noted above.
2	Whether its suppliers have filed the GST returns regularly or otherwise	There are total 4 suppliers found namely (i) RCL Feeder Pvt. Ltd. (GSTIN-27AABCR9993B122), (ii) RCL Agencies (India) Private Limited (GSTIN-27AAHCR9728E1Z1), (iii) Transworld Terminals Private Limited (GSTIN-27AAACM3711H1ZS) and (iv) Balmer Lawrie and Company Limited (GSTIN-27AABCB0984E1ZV). They all have been filing <u>GSTR-1</u> and <u>GSTR-3B</u> monthly basis regularly and filing status of their returns is up to date as well. They have passed on credit of total Rs. 5,538/- and Rs.5,297/- (Total: Rs. 10,835/-) to the taxpayer i.e. M/s. A F Trade in the month of November, 2023 and December, 2023 respectively.

3	Verify the genuineness of Input Tax Credit (ITC) availed by M/s. A F Trade (GSTIN: 27BWUPA0120N1ZH)	When verified through GST BO portal, it is found that Ra. 5,538/- and Ra. 4,11,625/- input tax credit is available as per GSTR-2B in the month of November, 2023 and December, 2023 respectively. It is also observed that the taxpayer has availed no ITC in their GSTR-3B during the said months.
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This is for your information and necessary action at your end.

Yours sincerely,



(PRAVEEN KUMAR GOKHROO)
Assistant Commissioner
CGST & Central Excise, Division-V
Raigad Commissionerate

Encl. As above

SUMMONS

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

To,

The Proprietor, M/s. A F Trade

GROUND FLOOR, SHOP NO.01, BLUE MOON
APARTMENT , F-67, SECTOR NO.19, CHOWK ,
ULWE , RAIGAD , MAHARASHTRA, 410206

Em 963123685111
04/02/25

WHEREAS, I, **Jaganpreet** am making inquiry in connection with **Shipping Bill 9462955** dtd **27.04.2024** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or
- (b) produce documents or things of the following description in your possession or under your control:
 - 1. e-way bills, GSTR2A, ITR of last 2 years
 - 2. Purchase Tax invoice of this consignments, Bank statement PFMS
 - 3. any other relevant documents

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on **2025-02-12** at **11:30:AM** at the office of **C-604, SIIB(X), JNCH, Nhava Sheva, Distt. 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-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **03** day of **February, 2025** at **JNCH**

Name : **Jaganpreet**Signature : 

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

SUMMONS

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

To,

The Proprietor, M/s AF TRADE

GROUND FLOOR, SHOP NO.01, BLUE MOON
APARTMENT, F-67, SECTOR NO.19, ULWE,
Chowk, Raigad, Maharashtra-410206

WHEREAS, I, **Jaganpreet** am making inquiry in connection with **SB No. 9462955 dtd 27.04.2024** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your control:

1. E-way Bills, GST Tax Invoice
2. GSTR2A, BRC copies
3. Any other documents

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

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **19** day of **November, 2024** at **JNCH**



Seal of Office

Name : **Jaganpreet**

Signature

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

EM02303495 IN

21/11/2024

SUMMONS

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

To,

The Director/authorized representative M/s. M/s.
Balachandiran Clearing And Shipping Agency
(CHA License No. 11/349)

Shop No. 1326, Near building no 170 Kanamwar
Nagar, Vikroli (East), Mumbai 400083

EM 9631208911N
27/01/25

WHEREAS, I, Jaganpreet am making inquiry in connection with
M/s AS INDIA (EOWPS4589Q)/M/s AF TRADE (BWUPA0120N), M/s YADAV ENTERPRISES, M/s. A.S.S
Trade Incorporation, M/s. New Horizon Enterprises
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your control:

1. Present yourself for statements
2. KYC documents of above exporters
3. Any other documents related to the ongoing investigation of the above exporter

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on 2025-01-31 at 11:30:AM at the office of C-604, SIIB(x), JNCH, Nhava Sheva, Distt.-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-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the 25 day of January, 2025 at JNCH



Name : Jaganpreet

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.