
 महामेव जयते	<p style="text-align: center;">आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय  Office of Commissioner of Customs NS-II  जवाहरलाल नेहरू कस्टम हाउस, न्हावा शेवा,  जिला- रायगढ़, महाराष्ट्र - 400 707  Jawaharlal Nehru Custom House, Nhava Sheva,  Dist.- Raigad, Maharashtra - 400 707</p>	
--	--	---

F. No: CUS/ASS/MISC/701/2024-CEAC

Date: 10.09.2025

CUS/SIIB/ALT/308/2024-SIIB(E)-JNCH

DIN NO.- 20250978NT0000888F70

SCN NO.- 904/2025-26/ADC/CEAC/NS-II/CAC/JNCH

SHOW CAUSE NOTICE UNDER SECTION 124 OF THE CUSTOMS ACT-1962

M/s Apex Enterprises (IEC-PQDPS5930M) having its office at Shop No.-201, Plot no. 17, 2<sup>nd</sup> floor, Vardhman Big V Plaza, Pitampura, North West Delhi-110034(hereinafter referred to as "the exporter") (RUD-I) has filed Shipping Bill No. 1268621 dated 29.05.2024 through their Customs Broker M/s. JIT Shipping Services (License No. AFLPP4301FCH003) for Export of following items destined to UAE. The details are as under:

TABLE-I

SB No./ Date	Description	Quantity (NOS)	FOB (INR)	DBK (INR)	RoSCTL (INR)	IGST (INR)
1268621 dated 29.05.2024	Girls MIDI with Bag	1176	7,62,991.74	29,756.68	36,242	LUT
	Girls MIDI with Purse	760	4,71,105	18,373.10	22,377	LUT
Total			12,34,096.74	48,129.78	58,619	LUT

2. On the basis of Specific Intelligence regarding Export of suspicious consignment of M/s Apex Enterprises (IEC-PQDPS5930M) covered under Shipping Bill No. 1268621 dated 29.05.2024 (hereinafter referred to as "Shipping Bill") (RUD-I) were put on hold vide Hold No. 30/2024-25 SIIB(X) 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.

3. Consequently, the subject goods pertaining to Shipping Bill No. 1268621 dated 29.05.2024 were examined 100% vide Panchanama dated 03.06.2024 (RUD-II) in the presence of two independent Panchas, Representatives of Customs Brokers and Exporter. During the Examination, the subject goods were found as declared in the said Shipping Bill, their corresponding Invoice and Packing List w.r.t. declared quantity and description. However, it appeared that the valuation of the goods covered in above said Shipping Bill is overvalued. Representative Sealed Samples



(RSS) of the goods from the Shipping Bill was drawn for the purpose of further investigation.

4. Further, letters dated 07.06.2024 were forwarded to DYCC, JNCH along with RSS for testing in order to determine exact characteristics, nature and composition of the subject goods. DYCC tested the RSS and forwarded the test Reports vide DYCC Reports No. 457/SIIB(X) dated 25.06.2024 and 458/SIIB(X) dated 14.06.2024 (RUD-III). The details of test report are as under:

TABLE-II

Sr. No	Lab Report No.	Item Description	Declared CTH, Drawback Sr. No	DYCC Test Report
1	457/SIIB(X) dated 25.06.2024	Girls MIDI with Purse	CTH - 62044390  Drawback Sr. No. - 62040103B	<p>The sample as received is in the form of readymade garment (frock with belt) and purse.</p> <p>Total wt. Of sample (frock with belt and purse) = 341.3 gm</p> <p>Wt. Of frock with belt = 253.1+14.0 = 267.1 gm</p> <p>Wt. Of purse = 74.2 gm</p> <p>1. Frock: The sample is in the form of readymade garment (frock). It consists of two parts (upper and lower) stitched together. Upper part is made of dyed and printed woven fabric having frills at sleeves lined with white knitted fabric fitted with plastic buttons at front side. Lower part is made of dyed knitted fabric lined with dyed knitted fabric. It is wholly composed of polyester filament yarns.</p> <p>Net wt. of sample = 253.1 gm</p> <p>Wt. of dyed &amp; printed woven fabric = 33.5 gm</p> <p>Wt of white knitted lining (upper) = 21.2 gm</p> <p>Wt of dyed knitted fabric of lining (lower) = 28.1 gm</p> <p>Wt of plastic buttons = Balance</p> <p>GSM of dyed and printed woven fabric = 74.1</p> <p>2. Belt: The sample is in the form of readymade article (belt). It is made of plastic strip stitched with dyed knitted fabric on upper side and blackish non woven fabric on lower side fitted with metallic buckle at one end. Knitted fabric is composed of polyester filament yarns.</p> <p>Net wt of belt with metallic buckle = 14.0 gm</p> <p>3. Purse: The sample as received is in the form of readymade article (purse). It is made of dyed plastic sheet having painted design on front side pasted with knitted polyester fabric from inner sheet is made of poly vinyl chloride and strip is made of olefin based polymeric compound.</p> <p>Total wt of purse = 74.2 gm</p> <p>Wt of PVC sheet and knitted fabric = 62.8</p> <p>Wt of plastic strip and plastic buckle = 8.8</p>



				-Wt of zip = balance
2	458/SIIB(X) dated 14.06.2024	Girls MIDI with Bag	CTH - 62044390 Drawback Sr. No. - 62040103B	<p>The sample as received is in the form of readymade garment (Girls MIDI) alongwith bag.</p> <p>Total wt. Of sample (girl midi with bag) = 338.5 gm</p> <p>Wt. Of Girl Midi = 262.0 gm</p> <p>Wt. Of bag = 76.5 gm</p> <p>1. Girl Midi: It consists of two parts (upper and lower) stitched together.</p> <p>Upper part - It is made of dyed woven fabric having decorative flower at front side fitted zip at back side. The base fabric is made of polyester filament yarns.</p> <p>Lower part - It is made of printed woven fabric stitched together knitted lining fabric. Printed woven fabric and knitted lining fabric is made of polyester filament yarns.</p> <p>Total wt of frock = 262.0 gm</p> <p>Wt of dyed woven fabric (upper) = 74.0 gm</p> <p>Wt of printed woven fabric (lower) = 129.8 gm</p> <p>Wt of dyed knitted lining fabric = 50.6 gm</p> <p>Wt of zip = 5.0 gm</p> <p>Wt of button, elastic strip and flower = Balance</p> <p>GSM of Printed woven fabric =</p> <p>GSM of dyed woven fabric =</p> <p>2. Bag: The sample as received is in the form of readymade article (bag). It is made of one side printed plastic sheet pasted with knitted polyester fabric from inner side fitted with zip and strip at upper portion fitted with plastic lock. Plastic sheet is made of poly vinyl chloride nad strip is made of olefin based polymeric compound.</p> <p>Total wt of bag = 76.5 gm</p> <p>Wt of PVC sheet andknitted fabric = 64.5 gm</p> <p>Wt of Plastic strip = 3.0 gm</p> <p>Wt of zip and lock (plastic) = Balance</p>

There were some discrepancies in the declared Export incentives Sr. No. and that found in DYCC report. Accordingly, Drawback Sr. No. and RoSCTL Sr. No. for the goods for which discrepancy is observed need to be changed. Hence, the eligible drawback, RoSCTL rates is as below:

Item No	Item Description	DECLARED						REDETERMINED					
		RITC	Drawback	Rate	RoSCTL	RATE		RITC	Drawback	Rate	RoSCTL	RATE	
						Sta	Cent					Sta	Cent
1	Girls MIDI with Bag	62044390	62040103B	3.9	62040103B	2.65	2.1	62044390	62040303B	2.9	62040303B	2.65	2.1



2	Girls MIDI with Purse	620443 90	6204010 3B	3.9	6204010 3B	2.6 5	2.1	620443 90	6204030 3B	2.9	6204030 3B	2.6 5	2.1
---	--------------------------------	--------------	---------------	-----	---------------	----------	-----	--------------	---------------	-----	---------------	----------	-----

## 5. Re-determination of Valuation

5.1 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.

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

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

5.4 As the Provisions of Rule 4 & 5 *ibid*, are not applicable in the instant case, the value of the goods is required to be determined under the Provisions of Rule 6 of the CVR 2007. Rule 6 of the said Rules reads as under:-

*RULE 6. Residual Method. –“Subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and the general Provisions of these Rules provided that local Market Price of the Export goods may not be the only basis for determining the value of Export goods.”*

As per the Provisions of Rule 6 *ibid*, the assessable value of the goods is proposed to be re-determined under Rule 6 *ibid*, i.e. as per the Residual Method. Accordingly, Market Survey was conducted by the officers of SIIB (Export) on 08.06.2024. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as Market value of the same. The details of the determination of the value is summarized in the Market Survey Report dated 08.06.2024.

6. To ascertain prevailing Market Value of the goods, the Market Enquiry of the goods covered under the subject Shipping Bills was required to be conducted. The Market Enquiry was conducted on 08.06.2024 (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 03.06.2024 and Market Enquiry



Report dated 08.06.2024, it is observed that the subject goods have been mis-declared in terms of Description, classification and valuation. The re-determined FOB value of the goods and corresponding Export incentives under the Shipping Bill would be as below:

Table-III

S r. N o	SB & Date	Descri ption of Goods	Avg. Whole sale Price	PM V	Declare d FoB	Re- deter min ed FoB Value = Declared FoB * (Re- deter min ed PMV/D eclared PMV)	Draw back Rate	REdeter mined Drawba ck	State RoS CTL Rate	Redeter mined State RoSCTL L	Cent ral RoS CTL Rate	Redeter mined Central RoSCTL L	Total Redeter mined RoSCTL L
1	12686 21 dated 29.05. 2024	Girls MIDI with Bag	517.0 0	713 .68	₹ 7,62,99 1.74	₹ 5,52,722 .13	2.9	₹ 16,028. 94	2.65	₹ 14,647. 14	2.1	₹ 11,607. 16	₹ 26,254. 30
2		Girls MIDI with Purse	480.0 0	681 .86	₹ 4,71,10 5.00	₹ 3,31,637 .58	2.9	₹ 9,617.4 9	2.65	₹ 8,788.4 0	2.1	₹ 6,964.3 9	₹ 15,752. 79
TOTAL					₹ 12,34,0 96.74	₹ 8,84,359 .71		₹ 25,646. 43		₹ 23,435. 54		₹ 18,571. 55	₹ 42,007. 09

Table-IV

Sl No.	Shipping Bill No. & Date	Description of goods	Quantity	Declared			Re-determined		
				FOB (INR)	Drawback (INR)	ROSCTL (INR)	FOB	Drawback	ROSCTL
1	1268621 dated 29.05.2024	Girls MIDI with Bag	1176	₹ 7,62,991.74	₹ 29,756.68	₹ 36,242.00	₹ 5,52,722.13	₹ 16,028.94	₹ 26,254.30
2		Girls MIDI with Purse	760	₹ 4,71,105.00	₹ 18,373.10	₹ 22,377.00	₹ 3,31,637.58	₹ 9,617.49	₹ 15,752.79
TOTAL			1936	₹ 12,34,096.74	₹ 48,129.78	₹ 58,619.00	₹ 8,84,359.71	₹ 25,646.43	₹ 42,007.09

Table-V

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess Export benefits (in Rs.)
₹ 8,84,359.71	₹ 22,483.35	₹ 16,611.91	₹ 39,095.26

7. As can be seen from the Table above, based on the Report received by the DYCC, JNCH and Market Enquiry conducted on 08.06.2024, it appears that the



goods declared by the Exporter in the Shipping Bill No. 1268621 dated 29.05.2024 have been mis-declared in terms of Drawback Serial Number and their value. The value of the goods has been re-determined based on the Market Enquiry Report dated 08.06.2024. The Export incentive such as drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the Table above. Hence, the declared value i.e. Rs. 12,34,096.74 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.

#### 8. Past Exports:

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 18.02.2024 till 31.01.2025 for Exporter M/s Apex Enterprises (IEC-PQDPS5930M). The Exporter had not exported goods in past.

9. Further, an alert to withhold the Export incentives against the Exporter M/s Apex Enterprises (IEC-PQDPS5930M) was inserted during the investigation.

10. The Exporter vide their letter dated 06.06.2024 requested to Provisional Release of the goods for Export. In this regard, NOC dated 11.06.2024 for Provisional Release of the goods for Export has been issued to CEAC. The request of the Exporter was accepted by the Adjudicating Authority as per the Provisions of Board Circular No. 01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and the goods were released Provisionally for Export under section 110A of the Customs Act, 1962 on execution of Bond of Rs. Rs.12,34,096.74/- (Rupees Twelve Lakhs Thirty Four Thousands Ninety Six And Paise Seventy Four only) and on submission of Cash Security amounting to Rs 50,000/- (Rs Fifty Thousands Only) (RUD-V).

11. Further, letters dated 25.10.2024, 08.11.2024, 26.11.2024 and 16.12.2024 (RUD-VI) were also sent to jurisdictional SGST Commissionerate i.e. Ward 64, Zone 4, Delhi State GST to verify genuineness of the Exporter M/s. Apex Enterprises (GSTIN- 07PQDPS5930M1ZY). However, in this regard, no reply has been received till date from the concerned jurisdictional Authority. As per GST BO portal, the GSTIN of the Exporter M/s. Apex Enterprises (GSTIN- 07PQDPS5930M1ZY) has been suspended w.e.f. 16.04.2025. Also, the above said Supplier has filed GSTR-1 and GSTR-3B up to August-2024 only.



12. Further, in order to record the statement of exporter M/s Apex Enterprises (IEC-PQDPS5930M) , under section 108 of Customs Act, 1962 04 Summonses (RUD-VII) have been issued vide DIN- 20241078NT0000444F7B dated 25.10.2024 to appear on 15.11.2024, DIN- 20241278NT0000888CA9 dated 02.12.2024 to appear on 16.12.2024, DIN- 20241278NT000000C1EE dated 23.12.2024 to appear on 07.01.2025, DIN- 20250178NT000072877E dated 14.01.2025 to appear on 24.01.2025 in the name of M/s Apex Enterprises (IEC-PQDPS5930M). However, the exporter has not presented himself in this office for statement.

13. Further, on receipt of Spot Summons CBIC-DIN-20250378NT000000E2A6 dated 11.03.2025, Shri Sanjay Babaji Sawant, G-Card Holder of CB M/s JIT Shipping Services Company (License No. AFLPP4301F {11/CUS/BLR/CHA/02/2013}) presented himself for the recording of the Statement under section 108 of the Customs Act, 1962 on 11.03.2025 (RUD-VIII) wherein he inter-alia stated that:

- On being asked the reason of summons and whether he is authorised to record statement he stated that he has come in response to the spot summons dated 11.03.2025 in relation to the export through JNPT by M/s. Apex Enterprises (IEC-PQDPS5930M); that he is aware that a case has been being investigated by Customs against the exporter M/s Apex Enterprises (IEC-PQDPS5930M); that he is power of attorney/G-Card Holder of CB M/s. JIT Shipping Services Company, and fully authorized to record a statement before Customs in this case related to the exporter M/s. Apex Enterprises (IEC-PQDPS5930M).
- On being asked for how long he and his CB firm has been engaged in customs clearance work he stated that he has been employed with M/s JIT Shipping Services Company for the past two years. The firm has been operating in the Customs Broker business for approximately two years.
- On being asked who handled the documentation work in this instant case he stated that he himself with his subordinate staff handle the documentation work in his CB firm. In this case he himself filed the documents.
- On being asked about the procedure followed by them during filing of the shipping bills he stated that they first advise exporters to submit all necessary documents relevant to the exporting commodity via email; they also confirm whether they intend to claim export benefits; based on the submitted documents, they prepare a checklist and share it with the exporter for verification and approval. Upon receiving their confirmation, they proceed with filing the Shipping Bill on their behalf through ICEGATE.
- On being asked whether they have filed the present Shipping Bill No. 1268621 dated 29.05.2024 for the exporter M/s Apex Enterprises (IEC-PQDPS5930M) he replied that they have filed the above-mentioned shipping bill for the exporter.
- On being asked how the exporter contacted them for filing of the shipping bills he stated that the exporter has contacted them through a freight forwarder for filing of shipping bills.
- On being asked how much they charged exporter for filing of the shipping bill and how the payment was made he stated that they generally charge Rs. 2,500 for filing of shipping bills. However the shipping bill were put on hold, so the exporter did not make any payment due to above mentioned reasons.



- On being asked whether they verified the KYC documents of the exporter he stated that the exporter submitted KYC documents related to the firm M/s Apex Enterprises (IEC-PQDPS5930M) and submitted the documents for reference; they also verified the IEC and GST registration of the exporter on online portals of DGFT and GST.
- On being asked whether they verified the address of the exporter physically he replied that they did not conduct visit for physical verification of the exporter. However, they checked all the related documents before filing of the shipping bills for the exporter.
- On being asked whether the exporter is in their contact at present he stated that the exporter is not in their contact at present.
- On being asked about over-valuation of the goods he stated that they file documents as given by the exporter, they mainly check export policy, CTH as per given description, GATT declaration which was found correct during examination. As far as value is concerned the exporter showed them purchase order/tax invoice and they filed shipping bill accordingly.
- On being asked about mis-classification of the goods he stated that he agrees with the DYCC reports; that they file shipping bills on the basis of documents provided by the exporter. After filing of the shipping bill, they confirm the same with exporter.
- On being asked about past shipping bills for the exporter he stated that this was their first consignment for the exporter.
- On being asked about the procedure followed by them for first time exporter he stated that the KYC procedure for first-time exporters was duly completed at CEAC; they conducted and finalized the KYC procedure for M/s Apex Enterprises (IEC-PQDPS5930M) in accordance with the prescribed guidelines.
- On being asked to provide any documentary evidence he stated that all documents related to the KYC procedure are retained by CEAC during the process; only a slip is issued by CEAC as acknowledgment, which is not readily available at the moment.
- On being asked about the returns of summons issued to the exporter he stated that currently they are not in contact with the exporter; so, he is unable to tell the exact reason behind this.
- On being asked about the exporter not presenting himself in the office despite issuance of summons he stated that they are not in contact with the exporter; that they are trying to establish contact with the exporter, however, till date they haven't received any reply from the exporter.
- On being asked whether they followed the CBLR, 2018 guidelines before filing of the shipping bill he admitted that they did not conduct any visit for physical verification of the premises/address of the exporter; that they do not know where the goods have been procured from.
- On being asked whether they have been ever penalized by any govt. agency in past, he stated that to his knowledge, neither his CB firm nor the exporter has been penalized by any government agency as of this date.

#### 14. RELEVANT LEGAL PROVISIONS

##### A. Customs Act, 1962

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



Section 50: Entry of goods for Exportation. -

(1) The Exporter of any goods shall make entry thereof by presenting [electronically] [on the customs automated system] to the proper officer in the case of goods to be Exported in a vessel or aircraft, a Shipping Bill, and in the case of goods to be Exported by land, a bill of Export [in such form and manner as may be prescribed]:

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

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

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

- (a) the accuracy and completeness of the information given therein;
- (b) the authenticity and validity of any document supporting it; and
- (c) compliance with the restriction or prohibition, if any, relating to the 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: Penalty for use of false and incorrect material. -

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



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

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

114AB. Penalty for obtaining instrument by fraud, etc.—Where any person has obtained any instrument by fraud, collusion, willful misstatement or suppression of facts and such instrument has been utilized by such person or any other person for discharging duty, the person to whom the instrument was issued shall be liable for penalty not exceeding the face value of such instrument.

Explanation.—For the purposes of this section, the expression "instrument" shall have the same meaning as assigned to it in the Explanation 1 to section 28AAA.

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

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

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

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

Section 28AA of the Customs Act, 1962 Interest on delayed payment of duty-

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other Provision of this Act or the Rules made there under, the person, who is liable to pay duty in accordance with the Provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-



section (2), whether such payment is made voluntarily or after determination of the duty under that section.

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

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

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

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

#### 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.

15. M/s Apex Enterprises (IEC-PQDPS5930M) having its office at Shop No.-201, Plot no. 17, 2nd floor, Vardhman Big V Plaza, Pitampura, North West Delhi-110034 had filed Shipping Bill No. 1268621 dated 29.05.2024 through their Customs Broker M/s. JIT Shipping Services (License No. AFLPP4301FCH003) at JWR CFS. The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bills comes to Rs. 8,84,359.71/- as against the declared FOB value of Rs. 12,34,096.74/-. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 48,129.78/- and RoSCTL of Rs. 58,619.00/- whereas they were



eligible for Drawback of Rs. 25,646.43/- and RoSCTL of Rs. 42,007.09/- respectively. (as tabulated in Table-IV above).

15.2 As can be seen from the Table-IV above, based on the Market Enquiry conducted on 08.06.2024, it appears that the goods declared by the Exporter in the Shipping Bill No. 1268621 dated 29.05.2024 have been mis-declared in terms of their value. During the Market Enquiry it was found that the value of the goods filed under the said Shipping Bills were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The Export incentive such as drawback & RoSCTL are therefore re-determined with respect to the re-determined FOB as mentioned in the Table-IV above. It is thus cogent and clear that the Exporter M/s Apex Enterprises (IEC-PQDPS5930M) had (i) mis-declared the impugned goods in terms of Description, classification and valuation (ii) attempted to defraud the Government by claiming undue higher amount of Drawback and (iii) RoSCTL/ RoDTEP and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the Provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962 respectively.

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

15.4 As the Exporter had not made declaration truthfully in the said Shipping 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 Bills as Rs. 12,34,096.74/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 8,84,359.71/- only and hence higher Drawback & RoSCTL and other Export incentives were attempted to be claimed. Thus, it appeared that the said goods were attempted to be exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities.

15.5 As the goods were attempted to be exported by mis-declaration, for which confiscation is proposed. However, the drawback and RoSCTL claimed in the live Shipping Bills as mentioned in Table-I is not demanded since the goods were exported without disbursal of export incentives.

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

15.7 Accordingly, as per Rule 3 (3) *ibid*, since the value of the impugned goods could not be determined under the Provisions of Sub Rule (1), the value was to be



re-determined by proceeding sequentially through Rule 4 to Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

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

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

15.10 The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (Export) Rules, 2007. This Rule stipulates that subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general Provisions of these Rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods has been re-determined from Rs. 12,34,096.74/- to Rs. 8,84,359.71/- as per the Market Enquiry and DYCC Reports of the subject goods.

15.11 With respect to the Exporter M/s Apex Enterprises (IEC-PQDPS5930M), 04 letters dated 25.10.2024, 08.11.2024, 26.11.2024 and 16.12.2024 were written to jurisdictional SGST Commissionerate i.e. Ward 64, Zone 4, Delhi State GST to verify genuineness of the Exporter M/s. Apex Enterprises (GSTIN- 07PQDPS5930M1ZY). However, no reply in this regard is received in this office till date. As per GST BO portal, the GSTIN of the Exporter M/s. Apex Enterprises (GSTIN-07PQDPS5930M1ZY) has been suspended w.e.f. 16.04.2025. Also, the above said Supplier has filed GSTR-1 and GSTR-3B up to August-2024 only. Consequently, the Shipping Bills hold by unit, subsequently, the Exporter had stopped filing the GST Returns. Hence, from the above facts, it appears that the Exporter is non-genuine. Hence, from the above facts retrieved from the GST BO Portal, it appears that the Exporter and its supply chain are non-genuine firms. Thus, from the above facts, it appears that the Exporter is a fly by night operator/Paper-based firm 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.

15.12 Also, Summons 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 remarks "No Such Person Present on the address". Hence, from the above facts, it appears that the Exporter is non-existent. Further, the Exporter appears to be non-existent and non-genuine. Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. and, hence the Exporter M/s. Apex Enterprises (IEC-PQDPS5930M) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

15.13 It further appears that the Exporter M/s. Apex Enterprises (IEC-PQDPS5930M) have rendered themselves liable to penalty in terms of section 114(iii) of the Customs Act, 1962 on account of mis-declaration in Description, classification and valuation of the impugned goods. The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the Exporter with mala-fide intent to avail undue/excess Export benefits in form of Drawback, ROSCTL and other Export benefits. Therefore, M/s Apex Enterprises (IEC-PQDPS5930M) also liable for penalty in terms of Section 114 AA of Customs Act, 1962 for this intentional mis-declaration.

15.14 The Custom Broker M/s. JIT Shipping Services (License No. AFLPP4301FCH003) failed to ascertain the veracity and genuineness of the Exporter firm M/s Apex Enterprises (IEC-PQDPS5930M). 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. It appears that the CB is not disclosing the truth since the Exporter is non-existing and found to be non-genuine as the Summons to the Exporter was returned to this office with remark that No such person found at the address and registration of the Exporter has been suspended w.e.f. 16.04.2025 by the concerned GST Authorities. The CB in their voluntary statement has submitted that the exporter submitted KYC documents related to the firm M/s Apex Enterprises (IEC-PQDPS5930M) and submitted the documents for reference; they also verified the IEC and GST registration of the exporter on online portals of DGFT and GST. In addition, they had not physically verified the address of the Exporter. However, they checked all the related documents before filing of the shipping bills for the exporter. The role of the CB in this fraudulent export of a non-existing and non-genuine firm is not ruled out. Had the CB confirmed the veracity and genuineness of the Exporter through their own independent and reliable sources, he could have easily known that the Exporter and their supply chain is dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.



16. Now, M/s Apex Enterprises (IEC-PQDPS5930M) having its registered office at Shop No.-201, Plot no. 17, 2nd floor, Vardhman Big V Plaza, Pitampura, North West Delhi-110034 are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i- The declared FOB value of Rs. 12,34,096.74/- of the goods covered under the Shipping Bill No. 1268621 dated 29.05.2024 should not be rejected and re-determined to Rs. 8,84,359.71/- under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- ii- The drawback of Rs. 48,129.78/- and RoSCTL of Rs. 58,619.00/- claimed in the Shipping Bill No. 1268621 dated 29.05.2024 should not be rejected and redetermined to drawback of Rs. 25,646.43/- and RoSCTL of Rs. 42,007.09/- since the FOB value of the goods is re-determined. Since the Export Proceeds was not received, the above said export incentives are not payable to the Exporter. Accordingly, why the same should not be denied to the Exporter.
- iii- The said impugned Export goods covered under the Shipping Bill No. 1268621 dated 29.05.2024 having total declared FOB value of Rs. 12,34,096.74/- which appear to be mis-declared in terms of Description, classification and valuation, 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 Apex Enterprises (IEC-PQDPS5930M) under Section 114(iii) and 114AA of the Customs Act, 1962 for the above violation.
- v- Penalty should not be imposed on M/s Apex Enterprises (IEC-PQDPS5930M) under Section 114AC of the Customs Act, 1962 for the above violation.
- vi- Penalty should not be imposed on M/s Apex Enterprises (IEC-PQDPS5930M) under Section 114AB of the Customs Act, 1962 for not realisation of the Export Proceeds in case of the live Shipping Bill.
- vii- The Bond should not be enforced and Bank Guarantee of Rs. 50,000/- (Rupees Fifty Thousands Only) should not be appropriated, which were submitted at the time of Provisional Release of the goods for Export, against export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

17. M/s. JIT Shipping Services (AFLPP4301F {11/CUS/BLR/CHA/02/2013}), having address at 74, Vindhya Complex, sector 11, plot No 1, CBD Belapur, Navi Mumbai-400614 are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, CEAC, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why-

- i- Penalty should not be imposed on them under Section 114(iii) and 114AA of the Customs Act, 1962 for violation of regulation 10(n) of CBLR, 2018.



18. The noticees are further informed that they should clearly state in their written reply whether they wish to be heard in person before the case is 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.

19. This show cause notice is issued only in respect of issues discussed in the show cause notice and the goods mentioned against the Shipping Bill discussed hereinabove.

20. The Department reserves its right to add, amend, modify, etc. this notice based on any fresh facts or evidence which may come to the notice of the Department after issue of this notice but prior to adjudication thereof.

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

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

 10/09/25

(Raghu Kiran B.)

Addl. Commissioner of Customs  
CEAC, NS-II

To,

Noticees,

1. *M/s Apex Enterprises (IEC-PQDPS5930M)*  
Shop No.-201, Plot no. 17, 2nd floor, Vardhman Big V Plaza,  
Pitampura, North West Delhi-110034
2. *M/s. JIT Shipping Services (AFLPP4301F {11/CUS/BLR/CHA/02/2013})*  
74, Vindhya Complex, sector 11, plot No 1,  
CBD Belapur, Navi Mumbai-400614.

Copy to:

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

Annexure - A



Sr. No.	List of Relied Upon Documents
<i>RUD-I</i>	Shipping Bill No. 1268621 dated 29.05.2024
<i>RUD-II</i>	Panchanama dated 03.06.2024
<i>RUD-III</i>	Test Reports from DYCC
<i>RUD-IV</i>	Copy of Market Enquiry dated 08.06.2024
<i>RUD-V</i>	Provisional Release for Export Letter dated 11.06.2024
<i>RUD-VI</i>	Letters sent to concerned GST authorities for verification of Exporter
<i>RUD-VII</i>	Summonses sent to exporter
<i>RUD-VIII</i>	Copy of statement of Mr. Sanjay Babaji Sawant, G-card holder of CB firm, M/s. JIT Shipping Services dated 11.03.2025.



# JIT Shipping Shipping Bill Check List

29-05-2024 Formatted job:E/S/000168/24-25

No 168(158)  
AFLPP4301FCH003  
1268621 Dated :29-05-2024  
29-05-2024  
No & Date  
Printed on

Exporter Details  
PQDPS5930M(PQDPS5930M)  
Branch S1 No.0  
APEX ENTERPRISES  
SHOP NO-201, PLOT NO-17, 2ND FLR,  
VARDHMAN BIG V PLAZA, PITAMPURA,  
NORTH WEST DELHI-110034  
DELHI  
Exporter Type : Merchant

Date  
Name  
State of Origin  
Time  
Consignee Details  
NIRMAAN GENERAL TRADING CO LLC  
NIRMAAN GENERAL BUSINESS CENTER BAYAN  
PLOT NO 297-0 BUSINESS PARK FIRST DUBAI,  
DUBAI INVESTMENT PARK FIRST DUBAI,  
EMAIL ID : siyaagtrdg@gmail.com  
UNITED ARAB EMIRATES  
AE(UNITED ARAB EMIRATES)

GSTN Type  
Port of Loading  
Port of Discharge  
Port of Destination

GSN - Normal GSTIN  
INNSA1(NHAVA SHEVA SEA)  
AEJEA(JEBEL ALI)  
AEJEA(JEBEL ALI)

Gross Weight  
Country of Destn.  
Nature of Cargo  
Factory Stuffed  
Rotation Number  
Custodian

704.9 (KGS)  
AE(UNITED ARAB EMIRATES)  
P  
N

Forex Bank A/c  
FOB Value 1234096.74 14931.60 USD

GSTN Id  
Total Packages  
Loose Packets  
Country of Disc.

Net Weight  
Containers  
NFEI Category  
Sample Accompanied  
Rotation Date  
Gateway Port

RBI Waiver No/Da /  
Marks & Nos.

AD Code 0181115

No. of Pkg Against AWE

Invoice Number AE/01/2024-25

Nature of Contract

Nature of Payment

Period

Currency USD

AEO Code

AEO Country

AEO Role

Terms Place

Invoice Value (F14931.60

In (INR) 1234096.74  
DBK(INR) 48130.00

Export Contract Number:  
Rate

A/c No 9748221630 (KOTAK MAHINDRA BANK LTD.)  
IFSC CODE: KKBK0004616

Warehouse Code: ( )

Invoice Date 28-05-2024

Buyer Details

AIN ALSHAMS READYMADE GARMENTS-

-TRADING CO LLC,

P.O. BOX NO : 7478,

DUBAI, UNITED ARAB EMIRATES,

Email : ainalshams2004@gmail.com

Inv Includes N - None

Freight  
Insurance  
Commission  
Discount  
Other Ded.  
Packing Charges

Currency  
Amount  
USD  
USD  
USD  
USD  
USD

## EXPORT ITEMS

Item NO	RITC	Qty	Units	Rate	Unit	FC	FOB
	As Per Trf	Qty	Unit	RoDTEP			
Description					PMV	Reward	Total PMV
Scheme Code							
1	62044390	1176	PCS	7.85	PER 1 PCS	9231.60000	762991.74000
	As per Tariff	1176	NOS	N			
GIRLS MIDI WITH BAG					713.68	Y	839290.91
Scheme : 60 (DRAWBACK & RoSCTL)							
2	62044390	760	PCS	7.5	PER 1 PCS	5700.00000	471105.00000
	As per Tariff	760	NOS	N			
GIRLS MIDI WITH PURSE					681.86	Y	518215.5
Scheme : 60 (DRAWBACK & RoSCTL)							
Total						14931.60	1234096.74
						PMV	1357506.41

## MANUFACTURER/PACKAGE/END USE/IGST DETAILS

Item No	Mfr. Code Type	Src. State	Tran. Cntry	Tot Pkg	Hawb No	Enduse
Manufacturer Details						
IGST Status	Acc. Status	Taxable value	IGST Amount	IGST Per	CESS %	Amount /Unit
1						GNX100
LUT						
2						GNX100
LUT						
Total		0.00	0.00			0.00

PT  
3/6/24

PL  
3/6

CB  
3/6/24



No 168(158)  
No & Date AFLPP4301FCH003  
Printed on 1268621 Dated :29-05-2024  
29-05-2024  
STATE/DISTRICT/FTA DETAILS  
Item No STATE DISTRICT  
1 DELHI (07) NORTH WEST (082)  
2 DELHI (07) NORTH WEST (082)  
JIT Shipping  
Shipping Bill Check List  
Date 29-05-2024 Formatted job:E/S/000168/24-25  
Name JIT Shipping  
State of Origin DELHI  
Time 18:20

DRAWBACK PAYABLE							
Inv No	Item No	DBK Sch No		DBK Adv.	Val. Cap	Qty	DBK Amount
1	1	62040103B				1176	29756.68
1	2	62040103B		3.9	124/PCS	760	18373.1
1				3.9	124/PCS		48130.00
Total DBK:							
RoSCTL Details							
Inv/Item/Sch	Rate (\$)	Val. Cap (\$)	Amount (\$)	Rate (C)	Val. Cap (C)	Amount (C)	RoSCTL Amount (INR)
SNo							
1/ 1/62040103	2.65	54.6/PCS	20219.00	2.1	43.3/	16023.00	36242.00
1/ 2/62040103	2.65	54.6/PCS	12484.00	2.1	43.3/	9893.00	22377.00
Total ROSL:							58619.00

PACKING DETAILS					
Pkg. No	From	To	Code		
1	56	64	CTN		
2	65	68	CTN		
Inv No	Item No	Stmnt Type	Statement Code		
1	1	DEC	RS001	Statement Text	
1	2	DEC	RS001		

#### Supporting Document Details

Inv No - Item No : 1 - 0  
Document No : AE/01/2024-25  
CHA LICENCE NO : AFLPP4301FCH003  
IEC : PQDPS5930M  
Ice Gate ID : JITSHIPPING  
IRN No : 2024052900088422  
Doc type : 331000 (Commercial invoice which includes a pa  
Place of Issue : INDIA  
Issued Date : 28-05-2024  
Expiry Date : 28-05-2024  
Issuing Party Details :  
APEX ENTERPRISES  
SHOP NO-201, PLOT NO-17, 2ND FLR,  
VARDHMAN BIG V PLAZA, PITAMPURA DELHI,  
NORTH WEST DELHI - 110034  
Beneficiary Details :  
NIRMAAN GENERAL TRADING CO LLC  
PLOT NO 297-0 BUSINESS CENTER BAYAN  
DUBAI INVESTMENT PARK FIRST DUBAI, siyaagtrdg@gmail  
UNITED ARAB EMIRATES - AE

Inv No - Item No : 1 - 0  
Document No : AE/01/2024-25  
CHA LICENCE NO : AFLPP4301FCH003  
IEC : PQDPS5930M  
Ice Gate ID : JITSHIPPING  
IRN No : 2024052900088421  
Doc type : 934000 (Value declaration (GATT Valuation Decl  
Place of Issue : INDIA  
Issued Date : 28-05-2024  
Expiry Date : 28-05-2024  
Issuing Party Details :  
APEX ENTERPRISES  
SHOP NO-201, PLOT NO-17, 2ND FLR,  
VARDHMAN BIG V PLAZA, PITAMPURA DELHI,  
NORTH WEST DELHI - 110034  
Beneficiary Details :  
NIRMAAN GENERAL TRADING CO LLC  
PLOT NO 297-0 BUSINESS CENTER BAYAN  
DUBAI INVESTMENT PARK FIRST DUBAI, siyaagtrdg@gmail  
UNITED ARAB EMIRATES - AE

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

Declaration text RoSCTL Scheme (RS001)

I/We APEX ENTERPRISES (name of the exporter), holder of IEC no.PQDPS5930M., in regard to my claim under RoSCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that:

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

Name & Signature of the Exporter

P1  
3/6/24

P2  
3/6

CB  
Ranjan



No 168(158)  
No & Date AFLPP4301FCH003  
Printed on 1268621 Dated :29-05-2024  
PEX ENTERPRISES

JIT Shipping  
Shipping Bill Check List  
Date 29-05-2024 Formatted job:E/S/000168/24-25  
Name JIT Shipping  
State of Origin DELHI  
Time 18:20

SB No. & Date  
1268621 dated 29-05-2024

FOB Value : 1234096.74  
Drawback : 48130.00  
RoDTEP : 0.00  
RoSTL/RoCTL : 58619.00

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

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

Signature of  
Exporter/CHA with date

Focus Export Checklist Version 1.0.0.0

P1  
Assured  
3/6/24

P2  
3/6/24

CB  
Banking  
3/6/24



# COMMERCIAL / TAX INVOICE

SUPPLY MEANT FOR EXPORT UNDER LETTER OF UNDERTAKING / BOND WITHOUT PAYMENT OF INTEGRATED TAX [IGST]

Exporter

APEX ENTERPRISES

SHOP NO-201, PLOT NO-17, 2ND FLR,  
WARDHMAN BIG V PLAZA, PITAMPURA DELHI,  
NORTH WEST DELHI, INDIA 110034

Inv No: AE/01/2024-25  
Date: 28.05.2024

IEC No: PQDPS5930M  
AD CODE: PQDPS5930M  
GST NO: 07PQDPS5930M1ZY

Consignee

NIRMAAN GENERAL TRADING CO LLC

PLOT NO: 297-0 BUSINESS CENTER BAYAN,  
DUBAI INVESTMENT PARK FIRST DUBAI UAE  
EMAIL ID : siyaagtrdg@gmail.com

Other Reference (S) ARN:

Buyer if other than consignee  
AIN ALSHAMS READYMADE GARMENTS TRADING CO LLC  
P.O BOX :- 7478  
DUBAI, UNITED ARAB EMIRATES,  
ainalshams2004@gmail.com

PORT OF DISCHARGE		FINAL DESTINATION		COUNTRY OF ORIGIN		COUNTRY OF FINAL DESTINATION		
JEBEL ALI		UNITED ARAB EMIRATES		INDIA		UNITED ARAB EMIRATES		
PRE-CARRIAGE BY		PLACE OF RECEIPT BY PRE-CARRIER		Terms Of Delivery Of Goods : FOB, BY SEA Terms Of Payment: DA 180 DAYS				
TRUCK		NHAVA SHEVA						
VESSEL / FLIGHT NO.		PORT OF LOADING						
NHAVA SHEVA								
MARKS & C NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	UNDER LUT	TOTAL AMOUNT INR
<u>LUL</u> 56 TO 64 65 TO 68	<u>READYMADE GARMENTS</u>							
	GIRLS MIDI WITH BAG	62044390	1176	7.85	9231.60	762991.74	0.00	762991.74
	GIRLS MIDI WITH PURSE	62044390	760	7.50	5700.00	471105.00	0.00	471105.00
					14931.60	1234096.74	0.00	1234096.74

AMOUNT CHARGEABLE IN WORDS (IN USD) : FOURTEEN THOUSAND NINE HUNDRED THIRTY ONE & CENT SIXTY ONLY

CTN 13  
GR WT 704.900 KGS  
NT WT 677.600 KGS

## DECLARATION

We intend to claim rewards under Remission of  
Duties or Taxes on Export Products (RoDTEP) Scheme

## DECLARATION

We declare that the invoice shoe the actual price of the goods  
Description and all the particulars are true and corret

For APEX ENTERPRISES

*Prashant Saini*  
Prop/Auth. Sign.

R1  
Saini  
31/6/24

R2  
Saini  
31/6

en  
Saini  
31/6/24



# DETAILED PACKING LIST

INV NO. : AE/01/2024-25 DTD 28.05.2024  
CNEE : NIRMAAN GENERAL TRADING CO LLC, DUBAI, U.A.E.

SR. NO.	C/NOS.	DESCRIPTION OF GOODS	QTY	UNIT	NT WT	GR WT	MARKA
1	56	GIRLS MIDI WITH BAG	144	PCS	50.400	52.500	LUL
2	57	GIRLS MIDI WITH BAG	144	PCS	50.400	52.500	LUL
3	58	GIRLS MIDI WITH BAG	144	PCS	50.400	52.500	LUL
4	59	GIRLS MIDI WITH BAG	144	PCS	50.400	52.500	LUL
5	60	GIRLS MIDI WITH BAG	120	PCS	42.000	44.100	LUL
6	61	GIRLS MIDI WITH BAG	120	PCS	42.000	44.100	LUL
7	62	GIRLS MIDI WITH BAG	120	PCS	42.000	44.100	LUL
8	63	GIRLS MIDI WITH BAG	120	PCS	42.000	44.100	LUL
9	64	GIRLS MIDI WITH BAG	120	PCS	42.000	44.100	LUL
10	65	GIRLS MIDI WITH PURSE	190	PCS	66.500	68.600	LUL
11	66	GIRLS MIDI WITH PURSE	190	PCS	66.500	68.600	LUL
12	67	GIRLS MIDI WITH PURSE	190	PCS	66.500	68.600	LUL
13	68	GIRLS MIDI WITH PURSE	190	PCS	66.500	68.600	LUL
<b>TOTAL</b>	<b>13</b>		<b>1936</b>		<b>677.600</b>	<b>704.900</b>	

TOTAL CTN 13  
TOTAL PCS 1936  
TOTAL NT. WT. 677.600  
TOTAL GR. WT. 704.900

For APEX ENTERPRISES

*Prashant Sagar*

Prop/Auth. Sign.

P1

P2

*216*

CB

*Qawant 3/6/24*

*8884000 3/6/24*



कार्यालय प्रधान आयुक्त, सीमाशुल्क (सामान्य), नवीन सीमाशुल्क भवन, बलाई एस्टेट, मुंबई-400001

OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL), NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI-400001

e-mail: cbsec.nch@gov.in

Phone no: 022-22757891



FORM-G -PA

CARD NO

6578/2023

[See sub-regulation (2) of regulation 13]

Identity Card

Customs Broker Licence No

AFLP4301F [11/CUS/BLR CHA 02/7/11]

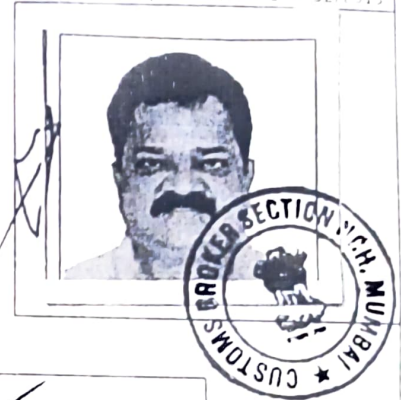
M/s /Srn/Ms  
Designation  
Permanent Account No. (PAN)  
Address Number  
Issued at  
Valid up to  
Name of the Customs Broker  
Type of Customs Broker

SANJAY BABAJI SAWANT  
EMPLOYEE  
DGSPTS79681  
608375104563  
MUMBAI  
LIFETIME  
JIT SHIPPING SERVICES  
COMPANY

Specimen signature of the Customs



*Sanjay*



Signature of the Deputy/Assistant Commissioner of Customs

*31/5*

1. यह कार्ड अंतरणीय नहीं है और इसे मुंबई सीमा शुल्क के किसी भी कर्मचारी द्वारा मांगे जाने पर प्रस्तुत किया जाना चाहिए।
2. यह कार्ड सीबीएनआर 2018 के विनियमन 13(2) के तहत सीमाशुल्क ब्रोकर के मालिक/भागीदार/निदेशक/कर्मचारी को जारी किया गया है जिसका नाम कार्ड के मुखपृष्ठ पर उल्लिखित है।
3. यह कार्ड मुंबई सीमा शुल्क क्षेत्र में सीमा शुल्क निकासी कार्य करने के लिए मान्य है।
4. इस कार्ड का उपयोग किसी अन्य उद्देश्य के लिए नहीं किया जाना चाहिए।
5. इस कार्ड को सीमा शुल्क क्षेत्र के अंदर हर समय पहना और प्रदर्शित किया जाना चाहिए।
6. जब यह कार्ड किसी भी कारण से अमान्य हो जाता है, तो इसे जारी करने वाले प्राधिकारी को तत्काल वापस किया जाना चाहिए।
7. इस कार्ड के खो जाने/मिलने की सूचना नियंत्रण कक्ष, नवीन सीमाशुल्क भवन, बलाई एस्टेट, मुंबई (फोन: 022-22757575 (24 घंटे)) या निकटतम पुलिस स्टेशन में तुरंत दें।

1. This card is non-transferrable and should be produced on demand by any employee of Mumbai Customs
2. This card has been issued under Regulation 13(2) of CBLR 2018 to the Proprietor/Partner/Director/Employee of Custom Broker whose name is mentioned on the face of the card
3. This card is only valid for transacting Customs clearance work in Mumbai Customs Zones
4. This card should not be used for any other purpose
5. This card should be worn and displayed at all times inside Customs Area
6. When this card ceases to be valid for any reason, it should be returned to the issuing authority
7. If this card is lost/found by anyone, it should be immediately be informed/returned to the Control room, New Custom House, Ballard Estate, Mumbai. Phone: 022 22757575 (24 hrs) or to the nearest Police Station

*Sanjay*  
3/5/2024



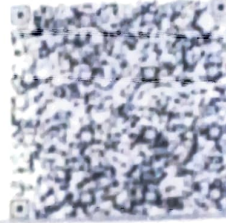


Sanjay Babaji Sawant

Sanjay Babaji Sawant

जन्म तिथि / DOB 19/08/1964

पुरुष / MALE



6083 7510 4563

मेरा आधार, मेरी पहचान

भारतीय विशिष्ट पहचान प्राधिकरण  
UNIQUE IDENTIFICATION AUTHORITY OF INDIA

पता:	Address:
S/O Babaji Sawant, Flat No 504 Shiv Heights Building, Plot No 181, Near Raghunath Vihar, Sector 13, Kharghar, Raigarh, Maharashtra - 410210	S/O Babaji Sawant, Flat No 504 Shiv Heights Building, Plot No 181, Near Raghunath Vihar, Sector 13, Kharghar, Raigarh, Maharashtra - 410210

15/02/2017

1947  
1800 300 1947

help@uidai.gov.in

www.uidai.gov.in

P.O. Box No. 1947,  
Bengaluru-560 001

Sanjay

Sanjay  
8/6/2024



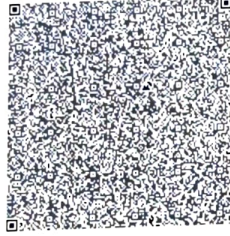


भारत सरकार  
Government of India

भारतीय विशिष्ट ओळख प्राधिकरण  
Unique Identification Authority of India

नोंदणी क्रमांक / Enrolment No.: 0000/00952/99817

To  
स्वप्नील संजय सावंत  
Swapnil Sanjay Sawant  
C/O SANJAY BAA SAWANT,  
504, SHIVHEIGHTS CHS,  
SECTOR 13, PLOT NO 181,  
NKGSB BANK,  
RAGHUNATH VIHAR, NEAR NKGSB BANK,  
VTC: Kharghar,  
PO Kharghar,  
District Raigad,  
State: Maharashtra,  
PIN Code: 410210,  
Mobile: 9867763538



Signature Not Verified  
Digitally signed by  
UNIQUE IDENTIFICATION  
AUTHORITY OF INDIA  
Date: 2024.02.09 11:40:53  
GMT+05:30

आपला आधार क्रमांक / Your Aadhaar No. :

2100 1984 5287  
VID : 9188 7060 2769 7020

माझे आधार, माझी ओळख



भारत सरकार  
Government of India



Aadhaar no. issued: 18/12/2011



स्वप्नील संजय सावंत  
Swapnil Sanjay Sawant  
जन्म तारीख/DOB: 24/02/1986  
पुरुष/ MALE

आधार हा ओळखीचा पुरावा आहे, नागरिकत्व किंवा जन्मतारखेचा नाही.  
हे फक्त पडताळणीसाठी वापरले जावे (ऑनलाईन प्रमाणीकरण किंवा QR कोडचे स्कॅनिंग/ ऑफलाईन XML)  
Aadhaar is proof of identity, not of citizenship or date of birth. It should be used with verification (online authentication, or scanning of QR code / offline XML).

2100 1984 5287

माझे आधार, माझी ओळख



सरकार, भारत  
Government of India



माहिती / INFORMATION

- आधार हा ओळखीचा पुरावा आहे, नागरिकत्वाचा किंवा जन्मतारखेचा नाही. जन्मतारीख आधार क्रमांक धारकाने प्रस्तुत केलेल्या नियमांमध्ये निर्दिष्ट केलेल्या जन्मतारीख दस्तऐवजाच्या पुराव्याद्वारे समर्थित असलेल्या माहितीवर आधारित आहे.
- हा आधार पत्राची पडताळणी UIDAI-नियुक्त प्रमाणीकरण एजन्सीद्वारे ऑनलाईन प्रमाणीकरणाद्वारे किंवा ऍप स्टोअरमध्ये उपलब्ध mAadhaar किंवा Aadhaar QR स्कॅनर ऍप वापरून किंवा [www.uidai.gov.in](http://www.uidai.gov.in) वर उपलब्ध सुरक्षित QR कोड रीडर ऍप वापरून QR कोड स्कॅनिंगद्वारे सत्यापित केले जावे.
- आधार अद्वितीय आणि सुरक्षित आहे.
- ओळख आणि पत्त्याला आधार देणारी कागदपत्रे आधार नोंदणीच्या तारखेपासून दर 10 वर्षांनी आधारमध्ये अद्यतनित केली जावीत.
- आधार तुम्हाला विविध सरकारी आणि गैर-सरकारी लाभ/सेवांचा लाभ घेण्यास मदत करते.
- आधारमध्ये तुमचा मोबाईल नंबर आणि ईमेल आयडी अपडेट ठेवा
- आधार सेवांचा लाभ घेण्यासाठी mAadhaar ऍप डाउनलोड करा
- आधार/बायोमेट्रिक्स वापरत नसताना सुरक्षितता सुनिश्चित करण्यासाठी लॉक/अनलॉक आधार/बायोमेट्रिक्सचे वैशिष्ट्य वापरा.
- आधारची प्रमाणी करणाऱ्या संस्थांनी समिती घेणे बंधनकारक आहे
- Aadhaar is proof of identity, not of citizenship or date of birth (DOB). DOB is based on information supported by proof of DOB document specified in regulations, submitted by Aadhaar number holder.
- This Aadhaar letter should be verified through either online authentication by UIDAI-appointed authentication agency or QR code scanning using mAadhaar or Aadhaar QR Scanner app available in app stores or using secure QR code reader app available on [www.uidai.gov.in](http://www.uidai.gov.in).
- Aadhaar is unique and secure
- Documents to support identity and address should be updated in Aadhaar after every 10 years from date of enrolment for Aadhaar.
- Aadhaar helps you avail of various Government and Non-Government benefits/services
- Keep your mobile number and email id updated in Aadhaar.
- Download mAadhaar app to avail of Aadhaar services
- Use the feature of Lock/Unlock Aadhaar/biometrics to ensure security when not using Aadhaar/biometrics
- Entities seeking Aadhaar are obligated to seek consent.

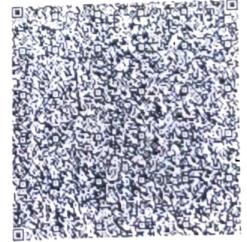


भारतीय विशिष्ट ओळख प्राधिकरण  
Unique Identification Authority of India



पत्ता:  
संजय बा. सावंत, ५०४, शिव हाईट्स बिल्डिंग,, सेक्टर १३,  
प्लॉट नं १८१, एन के जी एस बी बँक, रघुनाथ विहार,,  
खारघर, खारघर, रायगड,  
महाराष्ट्र - 410210

Address:  
C/O SANJAY BAA SAWANT, 504,  
SHIVHEIGHTS CHS, SECTOR 13, PLOT NO  
181, NKGSB BANK, RAGHUNATH VIHAR,  
NEAR NKGSB BANK, Kharghar, PO:  
Kharghar, DIST: Raigad,  
Maharashtra - 410210



2100 1984 5287  
VID : 9188 7060 2769 7020



1947



help@uidai.gov.in



www.uidai.gov.in

ssbani  
3/6/2024

P.





भारत सरकार  
Government of India

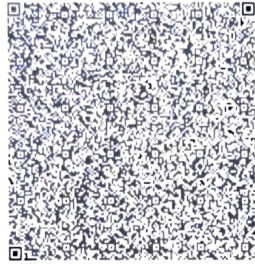
भारतीय विशिष्ट ओळख प्राधिकरण  
Unique Identification Authority of India

नोंदणी क्रमांक./ Enrolment No.: 2821/26062/00911

To  
संतोष पांडुरंग पवार  
Santosh Pandurang Pawar  
S/O Pandurang Pawar,  
D-30/233 Pratiksha Nagar,  
Sion Koliwada,  
VTC Sion,  
PO Sion,  
Sub District Mumbai,  
District Mumbai,  
State Maharashtra,  
PIN Code 400022,  
Mobile 7304775687

Signature valid

Digitally signed by Santosh Pandurang Pawar, Unique Identification Authority of India  
DN: cn=Santosh Pandurang Pawar, o=Unique Identification Authority of India  
Date: 2024.03.16 12:11:55  
GMT+05:30



आपला आधार क्रमांक / Your Aadhaar No. :

**5945 1522 1630**

VID : 9178 3926 4985 6593

माझे आधार, माझी ओळख



भारत सरकार  
Government of India



Aadhaar No. issued: 30/08/2012



संतोष पांडुरंग पवार  
Santosh Pandurang Pawar  
जन्म तारीख/DOB: 27/02/1976  
पुरुष/ MALE

आधार हा ओळखीचा पुरावा आहे, नागरिकत्व किंवा जन्मतारखेचा नाही.  
हे फक्त पडताळणीसाठी वापरले जावे (ऑनलाइन प्रमाणीकरण किंवा ऑफलाईन  
स्कॅनिंग ऑफलाइन XML).

Aadhaar is proof of identity, not of citizenship  
or date of birth. It should be used with verification (online  
authentication, or scanning of QR code / offline XML)

**5945 1522 1630**

माझे आधार, माझी ओळख



भारत सरकार  
Government of India



माहिती / INFORMATION

- आधार हा ओळखीचा पुरावा आहे, नागरिकत्व किंवा जन्मतारखेचा नाही. जन्मतारीख आधार क्रमांक धारकाने प्रस्तुत केलेल्या नियमांमध्ये निर्दिष्ट केलेल्या जन्मतारीख दस्तऐवजाच्या पुराव्याद्वारे समर्थित असलेल्या माहितीवर आधारित आहे.
- आधार पत्राची पडताळणी UIDAI नियुक्त प्रमाणीकरण एजन्सीद्वारे ऑनलाइन प्रमाणीकरणाद्वारे किंवा ऑप स्टोअरमध्ये उपलब्ध mAadhaar किंवा Aadhaar QR स्कॅनर ऑप वापरून किंवा [www.uidai.gov.in](http://www.uidai.gov.in) वर उपलब्ध सुरक्षित QR कोड रीडर ऑप वापरून QR कोड स्कॅनिंगद्वारे सत्यापित केले जावे.
- आधार अद्वितीय आणि सुरक्षित आहे.
- ओळख आणि पत्त्याला आधार देणारी कागदपत्रे आधार नोंदणीच्या तारखेपासून दर 10 वर्षांनी आधारमध्ये अद्यतनित केली जावीत.
- आधार तुम्हाला विविध सरकारी आणि गैर सरकारी लाभ/सेवांचा लाभ घेण्यास मदत करते.
- प्रत्येक मध्ये तुमचा मोबाईल नंबर आणि ईमेल आयडी अपडेट ठेवा.
- प्रत्येक सेवांचा लाभ घेण्यासाठी mAadhaar ऑप डाउनलोड करा.
- लॉक/बायोमेट्रिक्स वापरत नसताना सुरक्षितता सुनिश्चित करण्यासाठी लॉक/अनलॉक आधार/बायोमेट्रिक्सचे वैशिष्ट्य वापरा.
- आधारची मागणी करणाऱ्या सस्यांनी संमती घेणे बंधनकारक आहे.
- Aadhaar is proof of identity, not of citizenship or date of birth (DOB). DOB is based on information supported by proof of DOB document specified in regulations, submitted by Aadhaar number holder.
- This Aadhaar letter should be verified through either online authentication by UIDAI-appointed authentication agency or QR code scanning using mAadhaar or Aadhaar QR Scanner app available in app stores or using secure QR code reader app available on [www.uidai.gov.in](http://www.uidai.gov.in).
- Aadhaar is unique and secure.
- Documents to support identity and address should be updated in Aadhaar after every 10 years from date of enrolment for Aadhaar.
- Aadhaar helps you avail of various Government and Non-Government benefits/services.
- Keep your mobile number and email id updated in Aadhaar.
- Download mAadhaar app to avail of Aadhaar services.
- Use the feature of Lock/Unlock Aadhaar/biometrics to ensure security when not using Aadhaar/biometrics.
- Entities seeking Aadhaar are obligated to seek consent.



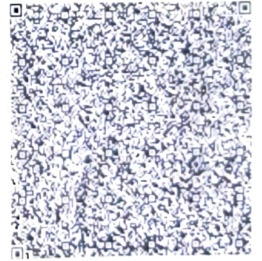
भारतीय विशिष्ट ओळख प्राधिकरण  
Unique Identification Authority of India



पत्ता:  
S/O: पांडुरंग पवार, डी-30/233 प्रतीक्षा नगर, सायन  
कोळीवाडा, सायन, सायन, मुंबई,  
महाराष्ट्र - 400022

Address:  
S/O: Pandurang Pawar, D-30/233 Pratiksha  
Nagar, Sion Koliwada, Sion, PO: Sion, DIST  
Mumbai,  
Maharashtra - 400022

Details as on: 30/03/2024



**5945 1522 1630**

VID : 9178 3926 4985 6593



1947



help@uidai.gov.in



[www.uidai.gov.in](http://www.uidai.gov.in)

*Handwritten signature and date: 08/06/2024*

*Handwritten mark: R*



**PANCHANAMA dated 03.06.2024 drawn at CFS - JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai - 410206**

**Pancha No. 1**

Name : Swapnil Sanjay Sawant  
Age : 38  
Address : C/o Sanjay BAA,  
Sawant, 504,  
Shivheights Chs, Sector  
13, Plot No 181, NKGSB  
bank , Raghunath Vihar,  
Near NKGSB bank,  
Kharghar 410210  
Maharashtra  
Occupation : Service  
ID Card : AADHAAR  
(210019845287)  
Mobile No. : 9867763538

**Pancha No. 2**

Name : Santosh Pandurang  
Pawar  
Age : 49  
Address : S/o Pandurang  
Pawar, D-30/233  
Pratiksha Nagar,  
Sion Koliwada,  
Mumbai ,  
Maharashtra -  
400022  
Occupation : Service  
ID Card : AADHAAR  
(594515221630)  
Mobile No. : 7304775687

-----  
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 03.06.2024 at 18:00 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. Apex Enterprises (IEC: PQDPS5930M) covered under 01 Shipping Bill No. 1268621 dated 29.05.2024 for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Sanjay Babaji Sawant, G-card holder of CB M/s. JIT Shipping (License No. AFLPP4301F{11/CUS/BLR/CHA/02/2013}) having Kardex No. 6578/2023. Then the officer explained to us that the exporter M/s. Apex Enterprises (IEC: PQDPS5930M) having address at Shop No. 201, Plot No. 17, 2<sup>nd</sup> Floor, Vardhman Big V Plaza, Pitampura, North West Delhi-110034, Delhi has filed 01 Shipping Bill No. 1268621 dated 29.05.2024 through their Customs Broker M/s JIT Shipping (CHA License No: AFLPP4301F{11/CUS/BLR/CHA/02/2013}) for export of their consignment.

P1  
Signature  
3/6/2024

1  
P2  
Signature  
3/6

CB  
Signature  
3/6/24



We were shown copy of Hold letter No. 30/2024-25-SIIB(X) dated 03.06.2024 regarding hold of the above mentioned Shipping Bill along with their respective export invoice & packing list of the goods attempted to be exported.

Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 01 Shipping Bill No. 1268621 dated 29.05.2024 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the location E,F-6 in Shed G inside JWR CFS where the goods covered under the aforementioned Shipping Bill No. 1268621 dated 29.05.2024 were placed respectively. A total of 13 packages of S/B No. 1268621 dated 29.05.2024 were found placed at the said location. The packages were wrapped within white polypropylene bags. There after each of these packages were opened by the labourers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

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(in Rs.)
1	1268621 dated 29.05.2024	RMG	1234096.74	48130	58619	LUT

**During 100% examination, goods covered under Shipping Bills No. 1268621 dated 29.05.2024 were found as declared in terms of quantity and declared description as per the checklist, invoice and packing list.**

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the S/B's No. 1268621 dated 29.05.2024 in our presence. Further, the said samples as drawn above were sealed in a green envelope 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 Shri Sanjay Babaji Sawant, G-card holder of M/s. JIT Shipping (License

f1  
Sawant  
31/6/24

f2  
2  
31/6/24

CB  
Sawant  
31/6/24



No.AFLPP4301F(11/CUS/BLR/CHA/02/2013) having Kardex No. 6578/2023.

All the goods pertaining to Shipping Bills No. 1268621 dated 29.05.2024 were re-packed in the same packages and kept back at the same location E,F-6 in Shed G inside JWR CFS in our presence and in the presence of the authorized representative of CB and the same were handed over to the Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping Bill No. 1268621 dated 29.05.2024 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 03 pages ended in the same place and same date i.e. 03.06.2024 at 22:00 hrs. The Panchanama was carried out in our presence as per our say 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 03<sup>rd</sup> day of June 2024.

Abhishek  
03/06/24  
(ABHISHEK MEENA)  
I.O./SIIB(X), JNCH

[Signature]  
3/6/24  
(Representative of CB)

In presence of:

Pancha-I  
[Signature]  
3/6/2024

Pancha-II  
[Signature]  
3/6





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/308/2024-SIIB(E)

07-06-2024

To,

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

**Sub: Testing of sample pertaining to Shipping Bill No. 1268621 dated 29.05.2024 by M/s. Apex Enterprises (IEC: PQDPS5930M) – reg.**

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No.1268621 dated 29.05.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	1268621 dated 29.05.2024	Girls Midi with bag	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 458/SIB (X) dt. 07/06/24

Lab No: 458/SIB(X) DTD 07.06.2024

E. No. CUS/SIB/ALT/308/2024-SIBF/07.06.2024

S/B Nos. : 1268621/29.05.2024

Report:- The sample as received is in the form of readymade garment (Girl midi ) along with bag

Total weight of sample (girl midi with bag) = 338.5 gm

Wt. of girl midi = 262.0 gm

Wt. of bag = 76.5 gm

**1. Girl Midi:-** It consists of two parts (upper and lower) stitched together

Upper part - It is made of dyed woven fabric having decorative flower at front side fitted zip at back side. The base fabric is made of polyester filament yarns.

Lower part - It is made of printed woven fabric stitched together knitted lining fabric. Printed woven fabric and knitted lining fabric is made of polyester filament yarns.

Total weight of track = 262.0 gm

Wt. of dyed woven fabric (upper) = 74.0 gm

Wt. of printed woven fabric (lower) = 129.8 gm

Wt. of dyed knitted lining fabric = 50.6 gm

Wt. of zip = 5.0 gm

Wt. of buttons, elastic strip and flower = Balance

GSM of Printed woven fabric = 80.91

GSM of Dyed woven fabric = 100.47

**2. Bag -** The sample as received is in the form of readymade <sup>article</sup> ~~garment~~ (bag) <sup>HPSC</sup> ~~along with bag~~ <sup>HPSC</sup> ~~HPSC~~  
It is made of one side printed plastic sheet pasted with knitted polyester fabric from inner side lined with zip and strip at upper portion fitted with plastic lock. Plastic sheet is made of poly vinyl chloride and strip is made of olefin based polymeric compound.

Total wt. of bag = 76.5 gm

Wt. of PVC sheet and knitted fabric = 64.5 gm

Wt. of Plastic Strip = 3.0 gm

Wt. of zip and lock (plastic) = Balance

Sealed remnant returned.

HPSC  
14/6/24  
हरिपाल सिंह  
HARI PAL SINGH  
सहायक रसायन परीक्षक  
Assistant Chemical Examiner

QF-II

HPSC  
14.06.2024  
Dr. P. S. Singh  
रसायन परीक्षक  
Chemical Examiner Gr 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



F. No. CUS/SIIB/ALT/308/2024-SIIB(E)

07-06-2024

To,

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

**Sub: Testing of sample pertaining to Shipping Bill No. 1268621 dated 29.05.2024 by M/s. Apex Enterprises (IEC: PQDPS5930M) – reg.**

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No.1268621 dated 29.05.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	1268621 dated 29.05.2024	Girls Midi with Purse	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. 457 / SIB (X) dt. 07/06/24

S/B No.: 1268621 Dated 29.05.2024

**Report:** - The sample as received is in the form of readymade garment (frock with belt) and purse.

Total weight of sample (frock with belt and purse) = 341.3 gm

Weight of frock with belt = 253.1 + 14.0 = 267.1 gm

Weight of purse = 74.2 gm

**1. Frock-** The sample is in the form of readymade garment (frock).

It consists of two parts (upper and lower) stitched together.

Upper part is made of dyed and printed woven fabric having frills at sleeves lined with white knitted fabric fitted with plastic buttons at front side. Lower part is made of dyed knitted fabric lined with dyed knitted fabric. It is wholly composed of polyester filament yarns.

i). Net weight of sample = 253.1 gm.

b). wt. of dyed & printed woven fabric = 33.5 gm

c). wt. of white knitted lining (upper) = 21.2 gm

d). wt. of dyed knitted fabric = 175.2 gm

e). wt. of dyed knitted fabric of lining (lower) = 28.1 gm

f). wt. of plastic buttons = balance

GSM = Dyed & Printed woven fabric = 74.1

**2. Belt:** The sample is in the form of readymade article (belt). It is made of plastic strip stitched with dyed knitted fabric on upper side and blackish nonwoven fabric on lower side fitted with metallic buckle at one end. Knitted fabric is composed of polyester filament yarns.

Net weight of belt with metallic buckle = 14.0 gm.

**3. Purse:** - The sample as received is in the form of readymade article (purse). It is made of dyed plastic sheet having painted design on front side pasted with knitted polyester fabric from inner side fitted with zip and strip at the upper portion and strip with plastic buckle at back side. Plastic sheet is made of poly vinyl chloride and strip is made of olefin based polymeric compound.

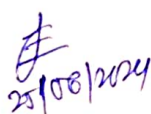
Total wt. of purse = 74.2 gm

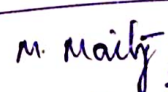
Wt. of PVC sheet and knitted fabric = 62.8

Wt. of Plastic strip and plastic buckle = 8.8

Wt. of zip = balance

Sealed remnant sample returned.

  
Arunabh Srivastav  
Assistant Chemical Examiner  
JNCH Laboratory

  
25.06.2024  
डॉ. मृत्सुंजय 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/308/2024-SIIB(E)

07-06-2024

To,

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

**Sub: Testing of sample pertaining to Shipping Bill No. 1268621 dated 29.05.2024 by M/s. Apex Enterprises (IEC: PQDPS5930M) – reg.**

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. **1268621 dated 29.05.2024** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	1268621 dated 29.05.2024	Girls Midi with bag	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 458/SIIB (X) dt. 07/06/24

Lab No: 458/SIIB(X) DTD 07.06.2024

F. No. CUS/SIIB/ALT/308/2024-SIIBF/07.06.2024

S/B Nos. : 1268621/29.05.2024

Report:- The sample as received is in the form of readymade garment (Girl midi ) along with bag.

Total weight of sample (girl midi with bag) = 338.5 gm

Wt. of girl midi = 262.0gm

Wt. of bag = 76.5gm

**1. Girl Midi:-** It consists of two parts (upper and lower) stitched together.

Upper part - It is made of dyed woven fabric having decorative flower at front side fitted zip at back side. The base fabric is made of polyester filament yarns.

Lower part- It is made of printed woven fabric stitched together knitted lining fabric. Printed woven fabric and knitted lining fabric is made of polyester filament yarns.

Total weight of track = 262.0 gm

wt. of dyed woven fabric (upper) = 74.0 gm

wt. of printed woven fabric (lower) = 129.8 gm

wt. of dyed knitted lining fabric = 50.6 gm

wt. of zip = 5.0gm

wt. of button, elastic strip and flower = Balance

GSM of Printed woven fabric = 80.91

GSM of Dyed woven fabric = 100.47

**2. Bag -** The sample as received is in the form of readymade <sup>article</sup> ~~garment~~ (bag) <sup>HPSC</sup> ~~along with bag~~ <sup>HPSC</sup> ~~HPSC~~. It is made of one side printed plastic sheet pasted with knitted polyester fabric from inner side lined with zip and strip at upper portion fitted with plastic lock. Plastic sheet is made of polyvinyl chloride and strip is made of olefin based polymeric compound.

Total wt. of bag = 76.5 gm

Wt. of PVC sheet and knitted fabric = 64.5gm

Wt. of Plastic Strip = 3.0gm

Wt. of zip and lock (plastic) = Balance

Sealed remnant returned.

HPSC  
14/6/24

हरिपाल सिंह  
HARI PAL SINGH  
सहायक रसायन परीक्षक  
Assistant Chemical Examiner

QF-II

HPSC  
14.06.2024  
Dr. P. S. Singh  
रसायन परीक्षक  
Chemical Examiner Gr II



**Market Enquiry Report of M/s. Apex Enterprises conducted on 08/06/2024.**

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Sanjay B. Sawant, Authorized representative of Exporter, conducted a market survey of goods covered under Shipping Bills No. 1268621 dated 29.05.2024 presented for export by M/s. Apex Enterprises (IEC: PQDPS5930M). 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 08/06/2024 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 Sanjay B. Sawant. 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
		Amafhh The Boutique 165/167, H. Abbas Street, Shop No.1, Gr. Floor, Dongri, Near Masjid Bunder Rly. Stn., Mumbai-400009	N.S. Fashion 176/178, Shop No. 1/2, 1 <sup>st</sup> floor, new Sharif Mension, Samuel Street, Masjid Bunder, Mumbai-400009	A.K. Enterprises 13/17, Shop No. 3, Noorie House, Chakla Street, Mumbai-400003		
1268621 dated 29.05.2024	Girls Midi With Bag	510	490	550	517	713.68
1268621 dated 29.05.2025	Girls Midi with Purse	480	460	500	480	681.86



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.

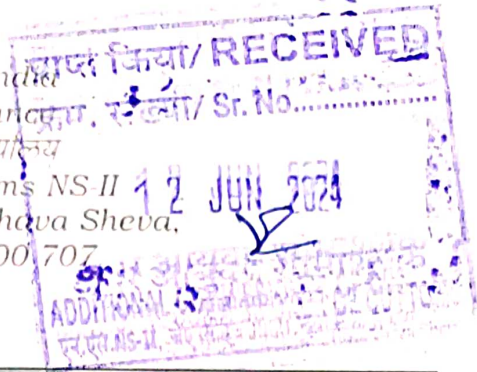
*Sanjay B. Sawant*  
8/6/2024

**(Shri Sanjay B. Sawant)**  
**Authorized representative of Exporter**

*Paramveer*  
08/06/24  
**(Paramveer Singh Nain)**  
**IO/SIIB(X)**



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/308/2024-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 Export covered under Shipping Bills No. 1268621 dated 29.05.2024 of exporter M/s. Apex Enterprises (IEC: PQDPS5930M) - reg.**

Please refer to the subject mentioned above.

The Exporter M/s. Apex Enterprises (IEC: PQDPS5930M) has filed shipping bill No. 1268621 dated 29.05.2024 for export of RMG. Based on the NCTC inputs, the same was hold by this unit vide hold letter dated 02.06.2024.

**Red Flags by NCTC are as follows:**

- i. Both the exporters are Proprietorship firms and are located in the vicinity.
- ii. Both the exporters had obtained IEC & GST registrations recently in the month of February 2024.
- iii. As per e-way bill portal, supply chain of the said two exporters is non-existent.
- iv. Both the exporters have filed nil GST returns, indicating no inward ITC and nil zero rated supply in their GSTR3B returns. (Copies enclosed.).
- v. All the entities are registered in DELHI – WEST jurisdiction of CGST Commissionerate, however they are exporting from INNSA1 i.e. Nhava Sheva in Maharashtra, without proper non-existent supply chain. The details such as Name of the goods, Country of destination and consignee name is identical in the case of both the exporters.
- vi. The consignee buyer is M/s AIN ALSHAMS READYMADE GARMENTS in both the cases.
- vii. The goods are sensitive in nature and country of destination of the goods is risky too.
- viii. As the supply chain is non-existent, there is high possibility that the goods have been procured improperly without proper tax payment and the intent of the exporter is to avail undue export benefits.
- ix. There is a possibility that the goods under export are locally procured, without proper payment of taxes and may be of poor quality.
- x. 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 export benefits.
- xi. Given the above facts, the possibility of a syndicate using the credentials of persons with meagre financial resources to create dummy entities at Delhi with the intent to claim inadmissible export benefits, may be probed.



Thereafter, the subject goods under 01 shipping bill were 100% examined by SIIB(X) under Panchanama dated 03.06.2024 wherein goods found as declared in terms of quantity and marked description. However, For valuation angle Market enquiry of the goods were conducted on 08/06/2024. 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	ROSCTL CLAIMED	RE-DETERMINED ROSCTL (TOTAL)
1268621 dated 29.05.2024	Girls Midi With Bag	762991.74	552366	29756.7	21542	36242.1	26237
1268621 dated 29.05.2025	Girls Midi with Purse	471105.00	331638	18373	12934	22377.5	15753

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. 13,653, and RoSCTL to the tune of Rs16,629/- by doing over-valuation of the goods. The shipping bills filed under LUT.

As further investigation is still pending with regard to DYCC test report, GST verification etc. Meanwhile, the exporter vide letter dated 06/06/2024 has requested for provisional release of the goods for Export purpose.

This office has no objection for provisional release of the goods for Export covered under shipping bill No. 1268621 dated 29.05.2024

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: 11-06-2024 18:19:





सरकार भारत 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/308/2024-SIIB(E)

07-06-2024

To,  
The Dy./Asstt. Commissioner of CGST,  
Pitampura & Rohini Division  
7th Floor, Ambedkar Bhawan,  
Sector-16, Rohini, New Delhi-110085.

EM 95484 1459 IN  
07/06/2024

Sir/Madam,

**Sub: Verification of the genuineness of M/s. Apex Enterprises (IEC: 07PQDPS5930M1ZY) – reg.**

This unit is investigating a case against the exporter **M/s. Apex Enterprises (IEC: 07PQDPS5930M1ZY)** and its suppliers wherein, apparently, Govt. revenue implications are there. The goods appeared to be overvalued to avail undue export incentives.

In this regard, it is requested to verify the following queries: -

- I. Verify the genuineness of the **M/s. Apex Enterprises (IEC: 07PQDPS5930M1ZY)** and its supply chain
- II. Whether its suppliers have filed the GST returns regularly or otherwise.
- III. Verify the genuineness of Input Tax Credit (ITC) availed by **M/s. Apex Enterprises (IEC: 07PQDPS5930M1ZY)**

The outcome of the verification may please be communicated to this office at the earliest. This issues with the approval of the competent authority.

Yours sincerely,

KAPIL  
APPRAISER  
SIIB(X), JNCH





F.No. CUS/SIIB/ALT/308/2024-SIIB(E)JNCH

26-11-2024

**Reminder-II**

To,  
The Asstt. Commissioner /AVATO/GSTO of GST,  
Ward - 64, Zone - 4, Delhi State Goods and Service Tax,  
Department of Trade and Taxes, Govt. of N.C.T of Delhi,  
Vyapar Bhawan, I.P. Estate, New Delhi - 110002.

EM 082309119 IN  
27-11-2024

**Sub:-** Verification of genuineness of M/s. Apex Enterprises (GSTIN: 07PQDPS5930M1ZY) - reg.

Please refer to this office letter dated 25.10.2024 and 08.11.2024 of even No. (copy enclosed) on the above-mentioned subject. It is to inform that this office is investigating a case against the exporter M/s. Apex Enterprises (GSTIN: 07PQDPS5930M1ZY). Therefore, it is once again requested to get the following verified and report at the earliest:-

1. Whether the GSTIN holder is existent at the declared premises. Physical verification of the premises may please be got done.

2. Verify the genuineness of the Exporter M/s. Apex Enterprises (GSTIN 07PQDPS5930M1ZY).

3. Whether the M/s. Apex Enterprises (GSTIN: 07PQDPS5930M1ZY) has filed the GST returns regularly or otherwise.

4. Verify the genuineness of Input Tax Credit/IGST Refund availed by M/s. Apex Enterprises (GSTIN: 07PQDPS5930M1ZY). The copies of GSTR-1 & GSTR-2A from January, 2024 to September, 2024 may please be provided for further necessary action at this end.

5. It is also requested to comment on whether the said GSTIN(s) is/are genuine business entity(ies) or fraudulent/bogus/paper based firm(s).

The outcome of verification may please be communicated to this office at the earliest. Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST Act.

This issues with the approval of Commissioner of Customs, NS-II, JNCH.

Signed by Wagh

Chittaranjan Prakash

Date: 26-11-2024 12:03:56

(Dr. Chittaranjan Wagh)

Joint Commissioner of Customs,

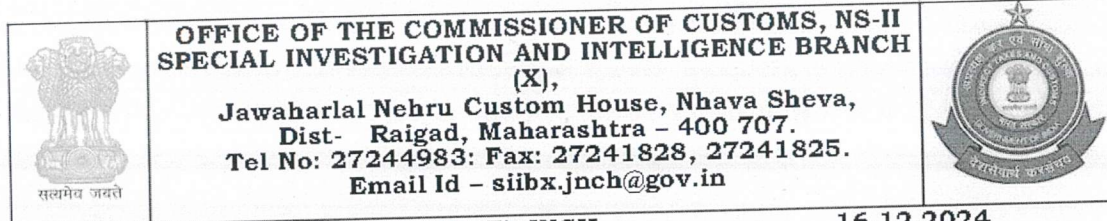
SIIB(X), NS-II.

Copy to:

The Additional Director, National Customs Targeting Centre, 13, Sir Vithaldas Thakersey Marg, Opp. Patkar Hall, New Marine Lines, Mumbai- 400020.  
w.r.t. NCTC No. 145/EXP/2024-25.

EM 099254167 IN  
27-11-2024





F.No.CUS/SIIB/ALT/308/2024-SIIB(E) JNCH

16-12-2024

## Reminder-III

To,

The Commissioner/Pr. Commissioner of GST,  
 Delhi State Goods and Service Tax,  
 Department of Trade and Taxes, Govt. of N.C.T of Delhi,  
 Vyapar Bhawan, I.P. Estate, New Delhi - 110002.

EM 082320763 IN  
 16/12/24

Sir/Madam,

**Sub:-** Verification of genuineness of Exporter M/s. Apex Enterprises (GSTIN: 07PQDPS5930M1ZY) -reg.

Please refer to this office letters dated 25.10.2024 and 08.11.2024 and 26.11.2024 of even No. (copies enclosed) on the above-mentioned subject to AC/DC/AVATO of Ward-64, Zone-04 of Delhi State GST, the jurisdictional AC/DC/AVATO for necessary verification. It is to inform that this office is investigating a case against the exporter M/s. Apex Enterprises (GSTIN: 07PQDPS5930M1ZY). Till date no reply is received on the same. In this regard, it was requested to get the following verified and report at the earliest: -

1. Whether the GSTIN holder is existent at the declared premises. Physical verification of the declared premises may please be got done.
2. Verify the genuineness of the Exporter M/s. Apex Enterprises (GSTIN: 07PQDPS5930M1ZY).
3. Whether the Exporter M/s. Apex Enterprises (GSTIN: 07PQDPS5930M1ZY) has filed the GST returns regularly or otherwise.
4. Verify the genuineness of Input Tax Credit/IGST Refund availed by Exporter M/s. Apex Enterprises (GSTIN: 07PQDPS5930M1ZY). The copies of GSTR-1 & GSTR-2A from January, 2024 to September, 2024 may please be provided for further necessary action at this end.
5. It is also requested to comment on whether the said GSTIN (s) is/are genuine business entity(ies) or fraudulent/bogus/paper-based firm(s).

Since the GST verification could not be completed, this is to inform that the verification of GST aspect, if any found, may be investigation at your end by initiating appropriate action at your end under the provisions of GST Act. This is to inform that this office would examine the Customs violations pertaining to the above export only.

This issues with the approval of Commissioner of Customs, NS-II, JNCH.

Yours faithfully,

EM 082310749 IN  
 16/12/24

Signed by Wagh

Chittaranjan Prakash

Date: 16-12-2024 10:58:54  
 Chittaranjan Wagh  
 Joint Commissioner of Customs,  
 SIIB(X), NS-II, JNCH.

Copy to:  
 The Additional Director, National Customs Targeting Centre, 13, Sir Vithaldas Thakerey  
 Marg, Opp. Patkar Hall, New Marine Lines, Mumbai- 400020.  
 w.r.t. NCTC Alert No. 145/EXP/2024-25.



## SUMMONS

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

To,

Proprietor/Director/Partner of M/s. APEX  
ENTERPRISES (IEC- PQDPS5930M)

SHOP NO-201, PLOT NO-17, 2ND FLOOR,  
C.CENTRE, STREET ROAD NO-44 ,  
VARDHMAN BIG V PLAZA, PITAMPURA DELHI-  
110034 , DELHI , NORTH WEST DELHI , DELHI,  
110034

Em 0823083251N  
03/12/24

WHEREAS, I, **Milan** am making inquiry in connection with  
Shipping Bills No. 1268621 dated 29/05/2024 filed by M/s. APEX ENTERPRISES (IEC-  
PQDPS5930M)  
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. Company address proof and any other relevant documents related to export done against  
IEC PQDPS5930M

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I  
do hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on  
**2024-12-16 at 3:30:PM** at the office of **C-604, SIIB(X), JNCH**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and  
section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-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 **2** day of **December, 2024** at **JNCH**



Name : **Milan**

Signature : .....

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**



**SUMMONS**

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

To, EM 097933073IN  
26/12/24EM 097932841IN  
26/12/24Proprietor/Director/Partner of M/s. APEX  
ENTERPRISES (IEC- PQDPS5930M)SHOP NO-201, PLOT NO-17, 2ND FLOOR,  
C.CENTRE, STREET ROAD NO-44 ,  
VARDHMAN BIG V PLAZA, PITAMPURA  
DELHI-110034 , DELHI, NORTH WEST DELHI,  
110034*Prasant Sagar, S/o, Somvar Singh,  
112, Paharpur Haveli, Bulandshahr,  
Uttar Pradesh - 202395.*WHEREAS, I, **Milan** am making inquiry in connection with  
Shipping Bills No. 1268621 dated 29/05/2024 filed by M/s. APEX ENTERPRISES (IEC-  
PQDPS5930M)

under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. Any other relevant documents related to export done against the IEC PQDPS5930M

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  
2025-01-07 at 11:30:AM at the office of **C-604, SIIB(X), JNCH**Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229  
and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-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 **23** day of **December, 2024** at **JNCH**

Seal of Office.

Name : **Milan**

Signature : .....

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer***8/c*



**SUMMONS**

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

To,

Proprietor/Director/Partner of M/s. APEX  
ENTERPRISES (IEC- PQDPS5930M)

SHOP NO-201, PLOT NO-17, 2ND FLOOR, C.CENTRE,  
STREET ROAD NO-44 , VARDHMAN BIG V PLAZA,  
PITAMPURA DELHI-110034 , DELHI , NORTH WEST  
DELHI , DELHI, 110034

WHEREAS, I, **Milan** am making inquiry in connection with  
Shipping Bill No. 1268621 dated 29/05/2024 filed by the Exporter M/s. Apex Enterprises (IEC: PQDPS5930M)  
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. Any other relevant documents related to export done against the IEC- PQDPS5930M

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby  
summon you to appear before me ☒ in person / or ☐ by an authorised agent on **2025-01-08 at 3:30:PM** at the  
office of **C-604, SIIB(X), JNCH**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of  
Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-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 **6** day of **January, 2025** at **JNCH**



Name : **Milan**

Signature : .....

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**



**SUMMONS**

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

To,

Proprietor/Director/Partner of M/s. APEX  
ENTERPRISES (IEC- PQDPS5930M)

SHOP NO-201, PLOT NO-17, 2ND FLOOR,  
C.CENTRE, STREET ROAD NO-44 ,  
VARDHMAN BIG V PLAZA, PITAMPURA DELHI-  
110034 , DELHI , NORTH WEST DELHI , DELHI,  
110034

[EM098819375DN]

WHEREAS, I, **Milan** am making inquiry in connection with  
Shipping Bill No. 1268621 dated 29/05/2024 filed by the Exporter M/s. Apex Enterprises (IEC:  
PQDPS5930M)

under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. Company address proof, BRC of Past Export and any other relevant documents related to  
export done against IEC PQDPS5930M

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  
2025-01-24 at 11:30:AM at the office of C-604, SIIB(X), JNCH

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and  
section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-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 14 day of January, 2025 at JNCH



Name : **Milan**

Signature : .....

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**



**Statement of Shri Sanjay Babaji Sawant, G card holder of CHA firm M/s Jit Shipping Services Company recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Export) situated at 6<sup>th</sup> floor, Room no. C604, JNCH, Nhava Sheva, Dist.- Raigad- 400707 on 11.03.2025.**

In pursuance of Spot Summons CBIC-DIN-20250378NT000000E2A6 dated 11.03.2025, issued by Shri Milan, Superintendent, SIIB(X), I present myself to give statement u/s 108 of the Customs Act, 1962. I have been explained the provisions of Section 108 of Customs Act, 1962. I have been also explained that giving false evidence under this statement is an offence punishable under section 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 in any court of law, or for any adjudication proceedings. Having been understood the provisions of Section 108 of the Customs Act, 1962; I am giving my true, correct and voluntary statement which is as follows.

<b>Name in full:</b>	Shri Sanjay Babaji Sawant
<b>Date of Birth:</b>	19.08.1964
<b>Father's name:</b>	Shri Babaji Sawant
<b>Present residential address:</b>	Flat no. 504, Shiv Heights Building, Plot no. 181, Near Raghunath Vihar, Sector 13, Kharghar-410210
<b>Educational Qualification:</b>	11 <sup>th</sup> pass
<b>Languages known:</b>	Hindi, English and Marathi
<b>Occupation:</b>	Service
<b>Income Tax PAN:</b>	DGSPS7968I
<b>Mobile no.:</b>	7977609911
<b>Aadhar Number:</b>	6083 7510 4563

**Q. Do you know why you have been summoned? Are you the authorized person on behalf of CB M/s Jit Shipping Services Company?**

**Ans.** I have come in response to the spot summons dated 11.03.2025 in relation to the export through JNPT by M/s Apex Enterprises (IEC-PQDPS5930M). I am aware that a case has been being investigated by Customs against the exporter M/s Apex Enterprises (IEC-PQDPS5930M). I am power of attorney/G-Card Holder of CB M/s Jit Shipping Services Company, and fully authorized to record a statement before Customs in this case related to the exporter M/s Apex Enterprises (IEC-PQDPS5930M).

**Q. How long have you and your CB firm, M/s Jit Shipping Services Company, been engaged in the Customs Broker business?**

**Ans.** I have been employed with M/s Jit Shipping Services Company for the past two years. The firm has been operating in the Customs Broker business for approximately two years.

**Q. Who handled the documentation work in your CB firm in case of the exporter M/s Apex Enterprises (IEC-PQDPS5930M)?**

**Ans.** I myself with my subordinate staff handle the documentation work in my CB firm. In this case I myself filed the documents.

*Sanjay*  
11/3/25



**Q. Can you explain the procedure followed by your firm for filing a Shipping Bill in this case?**

**Ans.** We first advise our exporters to submit all necessary documents relevant to the exporting commodity via email. We also confirm whether they intend to claim export benefits. Based on the submitted documents, we prepare a checklist and share it with the exporter for verification and approval. Upon receiving their confirmation, we proceed with filing the Shipping Bill on their behalf through ICEGATE.

**Q. Have you filed the present Shipping Bill No. 1268621 dated 29.05.2024 for the exporter M/s Apex Enterprises (IEC-PQDPS5930M)?**

**Ans.** Yes we have filed the above mentioned shipping bills for the exporter.

**Q. How did the exporter contact you for filing of the shipping bills?**

**Ans.** The exporter has contacted us through a freight forwarder for filing of shipping bills.

**Q. What was the payment made to you for filing of the shipping bills? How payment was made to you?**

**Ans.** We generally charge Rs. 2,500 for filing of shipping bills. However the shipping bill were put on hold. So the exporter did not make any payment due to above mentioned reasons.

**Q. Did your firm verified the KYC and other related documents of shipping bills and goods before filing shipping bills of the exporter M/s Apex Enterprises (IEC-PQDPS5930M)?**

**Ans.** On being asked the exporter submitted KYC documents related to the firm M/s Apex Enterprises (IEC-PQDPS5930M). I am submitting the documents for your reference. We also verified the IEC and GST registration of the exporter on online portals of DGFT and GST.

**Q. Have you physically verified the address of M/s Apex Enterprises (IEC-PQDPS5930M) or Can you provide verifiable documentation, such as geotagged photographs, or inspection reports, to confirm the address of M/s Apex Enterprises (IEC-PQDPS5930M) as part of the verification process?**

**Ans.** No, we did not conduct visit for physical verification of the exporter. However we checked all the related documents before filing of the shipping bills for the exporter.

**Q. Do you have any contact with the exporter at present?**

**Ans.** No, the exporter is not in our contact at present.

**Q. Do you know that as per market survey dated 08.06.2024 conducted, the goods found overvalued. Why did not you inform/suggest exporter to declare fair value?**

**Ans.** Sir, we file documents as given by the exporter, we mainly check export policy, CTH as per given description, GATT declaration which was found correct during examination. As far as value is concerned they showed us purchase order/tax invoice and we filed shipping bill accordingly.

**Q. Also as per report received from DYCC, the goods found to be classified into wrong Drawback Sr. No. to avail undue export benefits. Please explain?**

**Ans.** I agree with the DYCC reports. We file shipping bills on the basis of documents provided by the exporter. After filing of the shipping bill, we confirm the same with exporter.

**Q. Have you filed any shipping bills in past for the same exporter?**

*Gautam*  
*11/3/25*



**Ans.** No, this was the first consignment for the exporter.

**Q.** As the first Shipping Bill for the exporter was filed by your firm. Are you aware of the KYC procedure for first-time exporters? Did you conduct the first-time exporter KYC procedure for M/s Apex Enterprises (IEC-PQDPS5930M)?

**Ans.** Yes, Sir. The KYC procedure for first-time exporters was duly completed at CEAC. We conducted and finalized the KYC procedure for M/s Apex Enterprises (IEC-PQDPS5930M) in accordance with the prescribed guidelines.

**Q.** Can you provide a copy or any documentary evidence of the first-time export KYC conducted by you on behalf of M/s Apex Enterprises (IEC-PQDPS5930M)?

**Ans.** No, Sir. All documents related to the KYC procedure are retained by CEAC during the process. Only a slip is issued by CEAC as acknowledgment, which is not readily available at the moment.

**Q.** Summonses were issued to the exporter to present himself for statement in this office. However the summons returned by India Post. Can you explain the reason behind this?

**Ans.** Currently we are not in contact with the exporter. So, I am unable to tell the exact reason behind this.

**Q.** Despite issuance of multiple summonses, the exporter has not presented himself in this office for statement. It appears that the firm M/s Apex Enterprises (IEC-PQDPS5930M) is non-existent. Please explain?

**Ans.** As stated earlier, we are not in contact with the exporter. We are trying to establish contact with the exporter, however, till date we haven't received any reply from the exporter.

**Q.** Regulation 10 of the CBLR, 2018 mandates that the Customs Broker shall advise his client to comply with the provisions of the Act, other allied Acts, and the rules and regulations thereof. In case of non-compliance, the matter must be brought to the notice of the Deputy Commissioner or Assistant Commissioner of Customs, as the case may be. Have you diligently followed this regulation concerning the shipment under Shipping Bill No. 1268621 dated 29.05.2024?

**Ans.** We admit that we did not conduct any visit for physical verification of the premises/address of the exporter. We do not know where the goods have been procured from.

**Q.** Has your CB firm or the exporter ever been penalized by any government agency?

**Ans.** To my knowledge, neither our CB firm nor the exporter has been penalized by any government agency as of this date.

**Q.** Do you have anything else to say?

**Ans.** No, I have nothing else to say.

The above statement of mine running into 04 pages has been given as my true, correct and voluntary 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 as per my request and I certify, it has been recorded exactly as stated by me in response to questions raised to me

*Signature*  
11/01/25



during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

The above statement of mine, running into 04 pages has been given as my true, correct, and voluntary without any force threat or inducement or coercion. On my request the said statement has been typed on the office computer of SIIB(X) JNCH. ~~At~~ Whava Shere, Pst. Raigad Maharashtra. 400 707 as per my say and as per my request and I certify it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add statement of mine is correctly recorded as per my say.

*Shri Sanjay Babaji Sawant*

Shri Sanjay Babaji Sawant

G card holder of CHA firm M/s Jit Shipping Services Company

Typed by me:-

*Jatin Budania*  
14/3/2015

(Jatin Budania)

I.O./SIIB(X), JNCH

Before me,

*Milan*

(Milan)

SIO, SIIB(X), JNCH