



S/10-287/2025-26/ADCL/CEAC/NS-II/CAC/JNCH

 सत्यमेव जयते	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	
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F. No: CUS/ASS/MISC/230/2025-CEAC

Date: 11.09.2025

SG/INV-173/2022-23/SIIB(X)/JNCH

DIN NO.- 20250978NT0000990989.

SCN NO.- 903/2025-26/ADCL/CEAC/NS-II/CAC/JNCH

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

Exporter M/s. Apex International Trading Co. (IEC-CWZPZ5083Q), having address at MIG 152, Azad Nagar, T.P. Nagar, Moradabad, Uttar Pradesh (hereinafter referred to as the "Exporter") filed shipping bill no.6464481 & 6465938 both dated 27.12.2022 (RUD-I) through their Customs Broker M/s. Sri Mother Shipping Pvt. Ltd. (11/2724) to export "Ready-Made Garments" (hereinafter called as "the goods"), as detailed below-

Table-I

Sr.No.	S/B No. & Date	Description	Declared RITC Code	DBK S.No.	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL	IGST Claimed
1	6464481 dt.27.12.2022	Girls one pc frock made of contain cotton/MMF	62044490	62040102B	54,81,136/-	1,42,510/-	2,64,739/-	LUT
2	6465938 dt.27.12.2022	& Girls two pcs frock made of contain cotton/MMF	62044490	62040102B	56,86,695/-	1,47,854/-	2,74,667/-	LUT
Total					1,11,67,831/-	2,90,364/-	5,39,406	

However, on the basis of specific intelligence the consignments were put on hold vide Hold No. 55/2022-23/SIIB(X) vide letter F. No. SG/Misc-101/21-22 SIIB(X)/JNCH dated 29.12.2022.

2. Subsequently, the goods covered under the subject shipping bills were examined under Panchnama dated 05.01.2023 in presence of authorized representatives of Exporter i.e. CB of M/s. Sri Mother Shipping Pvt. Ltd. (CHA License No.11/2724) Shri Ravindra Kumar Mishra (RUD-II). Container No. HASU1179812 sealed with Customs Bottle Seal no 3794132 stuffed with goods covered under 02 S/B No. 6465938 and 6464481 both dated 27.12.2022 was open in presence of Panchas and the goods were placed inside import Shed-F8 by laborers for examination purpose. During 100% examination, total 62 packages of the goods covered under Shipping Bills 6464481 dated 27.12.2022 were opened and examined

100%. In 01 package (package no. 25) goods were found as per declaration (Girls two pieces frock), remaining 61 packages declared goods was Girls one pcs frock made of contain Cotton/MMF however during the examination of these 61 packages, in 04 packages (in carton no. 11,22,24,46) girls one-piece frock with cap were found. Further, total 58 packages of the goods covered under Shipping Bills No. 6465938 dated 27.12.2022 were opened and examined 100%. As per packing list 51 packages declared as Girls one pcs frock and 7 packages declared as Girls two piece frock. During the examination in 56 packages the goods were found as declared however in these 56 packages items like purse, Cap and Hairband were found in access to the declared description. Further in two cartons (90 & 97) [480 pcs.] the goods were declared as "Girls two Piece frock" however during the examination the goods were found as Girls one-piece frock. The total quantity was found to be short by 135 pcs in the shipping bills No. 6464481 dated 27.12.2022. The total quantity was found to be short by 108 pcs in the shipping bills No. 6465938 dated 27.12.2022. The goods intended to be exported vide both the shipping bills i.e. Shipping Bills No 6465938 and 6464481 both dated 27.12.2022 prima facie appears to be mis-declared in terms of quantity, classification. The Declared value of the goods does not appear to be in conformity with that declared goods quality in both the shipping bills no. 6465938 and 6464481 both dated 27.12.2022. Further, 06 samples from shipping bills no. 6464481 dated 27.12.2022 and 05 from the shipping bills no. 646598 dtd. 27.12.2022 in duplicate were drawn and sealed with wax seal and taken over for the purpose of further investigation. Immediately, RSS of the goods were sent to DYCC, JNCH for testing dated vide letter dated 27.01.2023.

3. On reasonable belief that the detained goods examined under Panchnama dated 06.12.2022, are liable for confiscation under Section 113(i), 113(ia) & 113(ja) of the Customs Act, 1962, wherein the goods appears to be mis-declared in terms of value and quantity. Hence, the said goods were seized under Section 110 of the Customs Act, 1962 vide seizure memo dated 27.01.2023 (RUD-III). Immediately alert was inserted against IEC to withhold export incentives – refund of drawback, RoSCTL.

4. Composition of declared Goods: To ascertain the nature, composition and correct classification of the subject goods, the representative samples drawn at the time of Panchnama were forwarded to DYCC, JNCH for testing. The DYCC, JNCH forwarded Test Report No. 175, 176, 177, 178, 179, 180, /SIIB(X) all dated 31.01.2023 (RUD-IV). The details of the said DYCC report are tabulated as below: -

Table-II

S/B No. & Date	Description of Goods	Classification RITC	Test Result
6464481 dt. 27.12.2022	Girl One pc Frock made of cotton/MMF	62044490	Frock: It is made of dyed woven fabric, white knitted lining, white woven lining, white nit fabric. All the fabrics are wholly composed of polyester filament.

			<p>Total weight of sample-132gm, dyed oven fabric-106gm, white oven lining-13.5gm, white knitted lining-08.1gm, white net fabric-03gm, plastic button & zip-Balance</p> <p>Cap: It is made of dyed woven fabric, nonwoven lining and elastic strips. Dyed oven fabric is made of polyester filament yarns and nonwoven lining is made of polyethylene.</p> <p>Total weight of cap-21.3gm, weight of woven fabric-12.3gm, nonwoven fabric-8.0gm, Elastic-balance</p>
	Girl Two pc frock made of cotton/MMF	62044490	<p>Midi, Top, Purse</p> <p>Midi-It is made of printed woven fabric of polyester filament yarn having inner lining at chest region of knitted fabric of polyester, white lower inner lining is made of woven fabric of polyester. The inner white lining is stiched with net type material at the border of inner lining. It is also fitted with elastic strip at the waist region. Total weight-115.2gm</p> <p>Base fabric printed-80.9gm, knitted lining-11.6gm, woven lining-17.0gm, GSM of fabric-101.2gm, GSM of lining-56.0gm</p> <p>TOP: It is made of woven fabric of polyester filament yarn fitted with plastic buttons.</p> <p>Purse: It is made of polymeric material covered on upper side with printed woven fabric of midi and dyed woven fabric of top. It is also fitted with lace and non-woven fabric of polypropylene.</p>
	Girl One pc Frock made of cotton/MMF	62044490	<p>Frock: It is wholly composed of polyester filament yarn.</p> <p>Total weight-270gm, dyed and printed woven fabric-61.3gm, white knitted lining-20.7gm, dyed woven fabric-139.0gm, white knitted lining-45.4gm,</p> <p>Belt: it is made of dyed and printed woven fabric of polyester filament yarn with metallic piece.</p> <p>Purse: It is made of dyed & printed woven fabric of polyester filament yarn backed with foam, non-woven fabric strip,</p>

6465938 dt. 27.12.2022	Girl One pc Frock made of cotton/MMF	62044490	Frock: It is wholly made of polyester filament yarn. Total weight-122.4gm, Woven fabric-90.2gm, knitted fabric-8.2 gm. Cap: Woven fabric wholly made of polyester filament yarn. Total weight-19.2gm, Woven fabric-11.8gm,
	Girl One pc Frock made of cotton/MMF	62044490	It is dyed woven fabric wholly made of polyester filament yarn.
	Girl Two pc Frock made of cotton/MMF	62044490	Girl frock: It is wholly made of polyester filament yarn. Total weight of sample-82.6gm, Base woven fabric-57.3gm, Top: It is wholly composed of polyester filament yarn. Hair band: It is wholly made of dyed knitted polyester filament yarn.

From the table-II above, it appears that the declared composition of the goods is as per declaration in shipping bill.

5. Further, letter dated 01.11.2024, 27.11.2024 were also sent to jurisdictional CGST Commissionerate for verification of genuineness of exporter and its suppliers. No reply was received in this regard till date. As per online data available on GST portal, it was noticed that the GSTIN of the Exporter was cancelled on 30.09.2023 and GSTN of supplier M/s. G S International registered on 11.06.2019 was cancelled suo-moto effective from 03.05.2023.

6. In the meantime, the exporter M/s. Apex International Trading Co.(IEC-CWZPZ5083Q) requested vide letter dated 25.01.2023 for release of container no.HASU117981 (1X20 feet). The container was released vide this office letter dated 27.01.2023. Further the exporter vide letter dated 10.04.2023 requested for Back to Town of the consignment covered under shipping bill no.6465938 and 6464481 both dated 27.12.2022. On the basis of exporter request, the Adjudicating Authority issued a letter dated 24.04.2023 for release of the goods with the following condition: (i) Execution of Bond equivalent to the amount of total declared FOB value and (ii) Furnishing of Bank Guarantee having self-renewal clause for the amount of Rs. 10,00,000/-(Rupees Ten Lakh) (RUD-V).

7. Re-determination of Valuation

7.1 Whereas, during 100% examination, it was also noticed that "*the goods appears to be mis-declared in terms of value*". Further, the same is dually signed by the representative of the Exporter i.e. CB during his Panchnama dated 26.08.2023 which means the transaction value given in respective invoice appears liable to be rejected

as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

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

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

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

7.5 The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (Export) Rules, 2007. This rule stipulates that subject to the provisions of Rule 3, where the value of the export goods cannot be determined under the provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 i.e. through Market Enquiry in presence of authorized representative from the Exporter and accordingly, the average wholesale price of the goods is to be determined.

8. Market Enquiry for deciding the value of the declared goods: Market enquiry was conducted by the SIIB(X), JNCH on 07.09.2022 in presence of one officer from CIU, representative of Exporter (RUD-VI). The details of the market inquiry are as follows:

TABLE-III

S/B No. & Date	Item Description	Shop 1	Shop 2	Shop 3	Average Wholesale Price	Declared FOB pr/pc	Value of the goods after adding 30% miscellaneous expenses in Rs./pc
		Raiyan Collection, Chakia Restaurant, Masjid, Mumbai	Bismillah Traders, Masjid, Mumbai	Huda Enterprises, Chakls Street, Masjid, Mumbai			

6465938 dated 27.12.2022	Girls one piece frock	325	315	330	323	543.97	420
	Girls Two piece frock	200	210	235	215	552.15	280
6464481 dated 27.12.2022	Girls one piece frock	325	315	330	323	543.97	420
	Girls Two piece frock	200	210	235	215	552.15	280

8.1 In view of the above, the FOB, PMV, Drawback and RoSCTL as per the market enquiry reports tabulated below:

TABLE-IV

S/B Date	No.& Description of Goods	Declared FOB	Re- determined FOB	Claimed DBK	Re- determined DBK	Claimed RoSCTL	Re- determined RoSCTL
6465938 dated 27.12.2022	Girls one piece frock	45,83,360/-	38,11,080	119167.37	99,088/-	221376.31	1,84,075.16
6465938 dated 27.12.2022	Girls Two piece frock	11,03,335/-	3,56,160/-	28686.7	9260.16	53291.07	17202.53
6464481 dated 27.12.2022	Girls one piece frock	53,62,226/-	40,95,840/-	139417.89	106491.84	258995.53	1,97,829.07
6465938 dated 27.12.2022	Girls Two piece frock	1,18,909/-	60,480/-	3091.64	1572.48	5743.32	2921.18
Total		1,11,67,831	83,23,560	2,90,364/-	2,16,412	5,39,406	4,02,028

From the above, it appears that the Exporter has mis-declared the goods in terms of value and description which were unearthed only after market enquiry conducted on 11.02.2023 in presence of representative of the Exporter and after conducting testing of goods.

8.2 In view of revision in the FOB of the goods, the revised export incentives under Duty Drawback Scheme and RoSCTL scheme are worked out respectively. Summary is produced as follows:

TABLE V

Value (in Rs)	Declared	Revised	Difference
FOB Value	1,11,67,831/-	83,23,560/-	28,44,270/-
Duty Drawback Amount	2,90,364/-	2,16,412/-	73,952/-
RoSCTL Amount	5,39,406/-	4,02,028/-	1,37,378/-

8.3 Hence, on the basis of market enquiry report conducted on 11.02.2023 as detailed at Table-V the re-determined FOB of the said Shipping bill comes out to be Rs 83,23,560 /- against declared FOB of Rs 1,11,67,831/- and re-determined Drawback (in Rs) 2,16,412/- against claimed drawback of Rs 2,90,364/-and redetermined RoSCTL benefit of Rs 4,02,028/-against declared RoSCTL of Rs 5,39,406/-. It appears that the goods covered under Shipping Bills mentioned at Table-I, the exporter had inflated FOB value of the export goods & attempted to claim undue/excess export benefits i.e. differential drawback of Rs 73,952/-& differential RoSCTL amounting to Rs 1,37,378/- However, the drawback was not disbursed as alert was inserted against IEC to withhold all export incentives.

9. SUMMONS & STATEMENTS: (RUD-VII)

(a) Summons dated 01.11.2024,28.11.2024,23.12.2024 & 16.01.2025 were issued to the Proprietor of the exporter M/s. Apex International Trading Co.(IEC-CWZPZ5083Q) to produce required documents, however, the Speed Post returned back with remark on envelop "Not known". Further, the data retrieved from GST portal wherein it was noticed that the GSTIN of the Exporter was cancelled on 30.09.2023 on request of the exporter and GSTN of supplier M/s. G S International has been cancelled suo-moto effective from 03.05.2023.

(b) Further, the Statement of the Director of Customs Broker M/s. Sri Mother Shipping Pvt. Ltd. (11/2724) having address at registered office at Plot No.9, 115, A Wing, New Prabhat SRA CHS. ltd, No.603, 6th Floor, Chikuwadi, Western Express Highway, Andheri (East), Mumbai-400099 and resident of S/o Balasubramanian, No.13/14, RM Meena Flat, 1st Street, Teachers Colony, Pazhavanthangal, Kancheepuram, Pazhavanthangal, Tamil Nadu-600114. He enter-alia stated:

- That this company have four directors. He is one of them.
- Their Customs Broker Company registered in November, 2019. Shri Ravindra Kumar Mishra who was manager of the company and he was handling all export related work. He only knows about the exporter and their consignment.
- He (Shri Ravindra Mishra) resigned from the company in December, 2023. They have completed all the formalities regarding export by Apex International. Shri Ravindra Kumar Mishra verified the goods and dealt with the exporter.
- They have completed all the KYC formalities and he is submitting the copies i.e. IEC copy, Bank AD code certificate, verification of Account No. letter, PAN, GST copy. All these shipping bills bearing no. 6465938, 6464481 both dated

27.12.20227 were filed by their employee Manager Shri Ravindra Kumar Mishra.

- He verified only KYC and had not verified goods and also shipping bill was filed by Ravindra Kumar Mishra.
- On being asked when and how he knows that the quantity was found short in above shipping bills. He replied that only today he was informed by SIIB(X) then he came to know that quantity was found short during the examination by SIIB(X). Ravindra Kumar Mishra has not informed about this before today.
- Their Company received 5,000/- per Shipping bills for documentation and clearance. The valuation of the goods is exclusively done by the exporter. Their company deals with the filing of the shipping bills purely on the basis of the documents provided by the exporter. Filing of shipping bills work was assigned to their employee Shri Ravindra Kumar Mishra

10. Past Exports: The past export by exporter M/s. Apex International was retrieved from ICES systems are mentioned as below:

TABLE-VI

Sl. no.	S/B No.	S/B Date	FOB	Drawback	RoDTEP	RoSCTL	IGST paid	BRC Status
1	5793623	29-11-2022	915788	11905	11905	0	166821	Not Realized
2	5800527	29-11-2022	1024517.6	13319	13319		186283	Not Realized
3	7149879	30-12-2021	263320.5	3423	3423	0	LUT	Not Realized
4	7766690	27-01-2022	4788784	62254	62254	0	LUT	Not Realized
5	8096785	09-02-2022	5662233.25	73609.03	73609	0	LUT	Not Realized
Total			1,26,54,643/-	1,64,510/-	1,64,510/-		3,53,104/-	

From the above, it appears that past exports of FOB value of Rs 1,26,54,643/- were not realized, in which the drawback amount claimed of Rs 1,64,510/- appears to be recoverable under Rule 17 of Customs and Central Excise Duties Drawback Rules, 2017 read with section 75 of the Customs Act, 1962 and corresponding claimed RoDTEP duty scrip amounting to Rs.1,64,510 (as detailed at Table-VI) appears recoverable in terms of Para 5 of Notification no-76/2021-Cus(N.T) dated 23.09.2021 & 25/2023-Cus(N.T) dated 01.04.2023 along with applicable interest under Section 28AA of Customs act 1962 and thus the goods exported vide past 07 shipping bill wherein foreign remittance has not been received as detailed at Table VI having FOB of Rs.1,26,54,643/-, though not available for confiscation, appears liable to be confiscated under Section 113(ia) & 113(ja) of the Customs Act 1962.

11. RELEVANT PROVISIONS OF LAW APPLICABLE IN THIS CASE:-

A. Customs Act, 1962

(i) Section 2(30) of the Customs Act, 1962: Market price in relation to any goods means the wholesale price of the goods in the ordinary course of trade in India.

ii) Section 50: Entry of goods for exportation-

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

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

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

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

- (a) the accuracy and completeness of the information given therein;
- (b) the authenticity and validity of any document supporting it; and
- (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

(iii) Section 113 (i) of the Customs Act, 1962: Confiscation of goods attempted to be improperly exported, etc.- The following export goods shall be liable to confiscation- 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.

(iv) Section 113 (ia) of the Customs Act, 1962: 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.

(v) Section 113 (ja) of the Customs Act, 1962: 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;

(vi) Section 114 (iii) of the Customs Act, 1962: 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.

(vii) Section 114AA of the Customs Act, 1962: 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 documents which is false or incorrect in any material particular, in the transaction of any business for the purpose of this Act, shall be liable to a penalty not exceeding five times of the value of goods.

(viii) 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.]

(ix) 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.

(x) 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.

(xi) Section 114AC: Penalty for fraudulent utilization of input tax credit for claiming refund.- Where any person has obtained any invoice by fraud, collusion, willful misstatement or suppression of facts to utilize input tax credit on 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 on goods that are entered for exportation under claim of the 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 (120 of 2017).

(xii) Section 75A(2) of Customs Act, 1962: Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the rules made there under, the claimant shall, within a period of two months from the date of demand, pay in addition to the said amount of drawback, interest at the rate fixed under section 28AA and the amount of interest shall be calculated for the period beginning from the date of payment of such drawback to the claimant till the date of recovery of such drawback.

(xiii) Section 18- Recovery of amount of Drawback where export proceeds not realized.

(1)Where an amount of drawback has been paid to an exporter or a person utilised by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such export goods have not been utilised by or on behalf of the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, such drawback shall, except under circumstances or conditions specified in sub-rule (5), be recovered.

B. Customs and Central Excise Duties Drawback Rules, 2017.

xiv) Rule 17: Repayment of erroneous or excess payment of drawback and interest.

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

or the amount so paid is in excess of what the claimant is entitled to, the claimant shall, on demand by a proper officer of Customs repay the amount so paid erroneously or in excess, as the case may be, and where the claimant fails to repay the amount it shall be recovered in the manner laid down in sub-section (1) of section 142 of the Customs Act, 1962.

xv) Rule 18 (1): Where an amount of drawback has been paid to an exporter or a person utilized by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such export goods have not been utilised by or on behalf of the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, such drawback shall, except under circumstances or conditions specified in sub-rule (5), be recovered.

C. Foreign Trade (Development and Regulation), Act, 1992

xvi) Section 11 (1) of the Foreign Trade (Development and Regulation) Act, 1992: 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 export and import policy (now termed as Foreign Trade Policy) for the time being in force.

D. Foreign Trade (Development and Regulation), Act, 1992

(xvii) Section 11 of the Foreign Trade (Regulations), 1993: Stipulates that on exportation out of any customs port of any goods, whether liable to duty or not, the owner of the such goods shall in the S/bill or any other documents prescribed under the Customs Act, 1962, state the value, quantity and description of such goods to the best of his knowledge and belief and certify that the quality and specifications 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 truthful declaration of such statement at the foot of such Shipping bill or any other documents.

E. Customs Brokers Licensing Regulations, 2018:

(xviii) 10. Obligations of Customs Broker. — A Customs Broker shall —

(n) verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information.

12.1 From the facts, evidence and provisions discussed above, it appears that Exporter had mis-declared the goods in terms of description and value to avail undue drawback benefits. The FOB value of said 02 shipping bills has been re-determined under Rule 6 of CVR, 2007 which comes to Rs 82,22,711 /- against declared FOB of Rs 1,11,67,831/- as mentioned at Table-V. Thus, it appears that by mis-declaring the value of the goods the exporter had inflated FOB value of the export goods & attempted to claim undue/excess export benefits i.e. differential drawback of Rs

73,952/- & differential RoSCTL amounting to Rs 1,37,378/- for the said 02 shipping bills no- 6464481 & 6465938 both dated 27.12.2022.

12.2 In this case the Exporter has mis-declared in terms of quantity & value and consequently claimed ineligible export benefits, with mala-fide intention to defraud the Govt. exchequer by attempting to claim undue/excess export benefits i.e. differential drawback of Rs 73,952/- & differential RoSCTL amounting to Rs 1,37,378/- & also breached the provisions of Section 50 (2) of the Customs Act, 1962 read with Section 11 of Foreign Trade (Regulations) Rules, 1993. Thus, it appears that the goods under 02 shipping bills no-6464481 & 6465938 both dated 27.12.2022 are liable to be confiscated under the provisions of section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962 and consequently liable for penalty under Section 114(iii) of the Customs Act 1962.

12.3 It further appears that the exporter M/s. Apex International (IEC-CWZPZ5083Q) has knowingly & intentionally caused to sign & used the documents to avail the undue advantage with malafide intent to avail undue/excess export benefits in form of Drawback, Rosctl and other export benefits. Therefore, M/s. Apex International (IEC-CWZPZ5083Q) also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration in terms of valuation.

12.4 For the past shipping bills as mentioned in Table-VI wherein foreign remittance have been not received by the exporter as per ICES 1.5 and thereby in a manner which rendered the said goods liable for confiscation in terms of provisions of Section 113(ia) & 113(ja) of the Customs Act, 1962. The export incentive claimed by the exporter in these Shipping Bills are also liable to be demanded from them in terms of Section 75 and 75A of the Customs Act 1962 read with Rule 18 of the drawback Rules, 2017 & Section 28AAA and Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.

12.5 From the above discussion, it appears that the M/s. Apex International (IEC-CWZPZ5083Q) have rendered themselves liable for penalty in terms of section 114AB of the Customs Act, 1962 on account of claiming and receiving export benefits without receipt of the foreign remittance in the past Shipping Bills filed by the exporter as mentioned at Table-VI above.

12.6 Further, as the Exporter did not submit any evidence against non-existence of supply chain like e-way bills, GSTR2A etc. Letters dated 01.11.2024, 27.11.2024 and 20.11.2024 were forwarded to concern GST formation for verification of genuineness of exporter and its supplier. However, no reply in this regard received till date. Further, data was retrieved from GST portal wherein it was noticed that the GSTIN of the Exporter was cancelled on 30.09.2023 on request of the exporter and GSTIN of supplier M/s. G S International has also been cancelled suo-moto effective from 03.05.2023. Thus, its supply chain appears non-existent and exporter also appears dummy which means the purchase tax invoices were also fraudulently obtained. This clearly shows the guilty intention on part of the Proprietor of M/s Apex International

and by this act and omission, he has rendered himself liable for penalty under Section 114AC of the Customs act 1962.

13. The Custom Broker M/s Sri Mother Shipping Pvt. Ltd, failed to ascertain the veracity and genuineness of the export firm M/s Apex International. The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, the CB has merely taken copies of the IEC and GST registration from the exporter and started filing Shipping Bills on their behalf. The CB has to verify the antecedents of the exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. 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.

14. Now, therefore, the Exporter M/s. Apex International, having address at MIG 152, Azad Nagar, T.P. Nagar, Moradabad, Uttar Pradesh (hereinafter referred to as the "Exporter") is hereby called upon to explain in writing to the Addl. Commissioner of Customs, CAC, NS-II, JNCH, Nhava-Sheva, Tal.-Uran, Dist-Raigad, Maharashtra 400707 (the Adjudicating Authority in this case), within 30 days of receipt of this notice as to why: -

- i. The total declared FOB value of shipping bills no- 6464481 & 6465938 both dated 27.12.2022 declared FOB of Rs 1,11,67,831/- as mentioned at Table-I above, should not be rejected under Rule 8 of the Customs Valuation (Determination of value of export goods) Rules, 2007, and should not be re-determined at Rs of Rs Rs 83,23,560/- (Rupees: Eighty Three Lakh Twenty Three Thousand Five Hundred Sixty Only) under Rule 6 of the Customs Valuation (Determination of value of export goods) Rules, 2007.
- ii. The goods covered under shipping bills no-6464481 & 6465938 both dated 27.12.2022 having declared FOB value of Rs 1,11,67,831/- should not be confiscated under Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- iii. Penalty should not be imposed upon the exporter M/s. Apex International, under Section 114(iii) and 114AA of the Customs Act 1962 for omission on the part of the Exporter which have rendered the export goods liable for confiscation under section 113 of the Customs Act, 1962.
- iv. Drawback of Rs. 2,90,364/- and RoSCTL of Rs. 5,39,406/- claimed in the Shipping bills no- 6464481 & 6465938 both dated 27.12.2022 should not be rejected.
- v. Penalty should not be imposed upon the Proprietor of M/s Apex International (IEC-CWZPA5083Q) under Section 114AC of the Customs Act 1962.

- vi. Further the goods exported vide 05 shipping bills in wherein foreign remittance has not been received as detailed at Table-VI having FOB of Rs FOB value of Rs 1,26,54,643/- though not available for confiscation, should not be held liable to confiscation under Sections 113(ia) & 113(ja) of the Customs Act 1962.
- vii. Drawback amounting to Rs. 1,64,510/- claimed against 05 past shipping bill wherein foreign remittance has not been realized, for the goods covered under past shipments should not be recovered under Rule 17 of Customs and Central Excise Duties Drawback Rules, 2017 read with section 75 of the Customs Act, 1962 along with applicable interest under the second proviso of section 75A of the Customs Act, 1962 and corresponding claimed RoDTEP duty scripts amounting to Rs 1,64,510/- should not be recovered in terms of Para 5 of Notification no-76/2021-Cus (N.T) dated 23.09.2021 & 25/2023-Cus(N.T) dated 01.04.2023 along with applicable interest under Section 28AA of Customs act 1962.
- viii. Penalty should not be imposed upon the exporter M/s Apex International (IEC-CWZPA5083Q) under Section 114AB of the Customs Act, 1962 on account of obtaining instrument by fraud etc in past shipping bills.
- ix. The Bond should not be enforced and Bank Guarantee of Rs. 10,00,000/- (Rupees Ten Lakh 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.

14.1 Further, M/s Sri Mother Shipping Pvt. Ltd having address at Plot No.9, 115, A-Wing, New Prabhat SRA CHS Ltd., No.603, 6th Floor, Chikuwadi, Western Expressway, Andheri (East), Mumbai-400099 are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why:

- (i) Penalty should not be imposed upon Customs Broker M/s Sri Mother Shipping Pvt. Ltd (CHA Lic.No.11/2724) under Section 114(iii) and 114AA of the Customs Act, 1962 in violation of regulation 10(n) of Customs Brokers Licensing Regulations, 2018.

15. The aforesaid noticees are required to submit their written reply within 30 days before the adjudicating authority. In their reply, they should clearly state whether they wish to be heard in person or not. In case no such request is made 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 available records without any further reference to them.

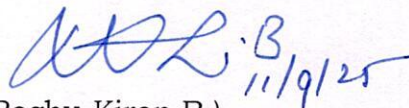
16. This show cause notice is issued only in respect of issues discussed in the show cause notice and the goods mentioned against the shipping bill discussed hereinabove.

17. This show cause notice is issued without prejudice to any other action that may be taken in respect of the impugned goods and/or the persons/company

mentioned in the notice, under the provisions of the Customs Act, 1962 and/or any other law for the time being in force.

18. 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.

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



(Raghu Kiran B.)

Addl. Commissioner of Customs
CEAC, NS-II

To,

Noticees:

1. M/s. Apex International,
MIG 152, Azad Nagar, T.P. Nagar,
Moradabad, Uttar Pradesh
2. M/s Sri Mother Shipping Pvt. Ltd
Plot No.9, 115, A-Wing, New Prabhat SRA CHS Ltd.,
No.603, 6th Floor, Chikuwadi, Western Expressway,
Andheri (East), Mumbai-400099

Copy to:

- i. Addl. Commissioner of Customs, CAC, JNCH;
- ii. Asstt./Deputy Commissioner of Customs, SIIB(X) & IRMC, JNCH;
- iii. Supdt./CHS, JNCH for display on Notice Board;
- iv. Supdt./EDI, JNCH for uploading on website;
- v. Office Copy

ANNEXURE-A

Sr. No.	Particulars
1	Copy of Shipping Bills no-6464481 & 6465938 both dated 27.12.2022
2	Panchnama dated 05.01.2023
3	Seizure Memo dated 27.01.2023
4	DYCC Test Report
5	Provisional Release For Back to Town dtd 24.04.2023
6	Market enquiry report dated 11.02.2023
7	Statement of the Proprietor of M/s Apex International & Customs Broker M/s. Sri Mother Shipping Pvt. Ltd.

CHA No: ABBCS1288HCH002

SRI MOTHER SHIPPING PRIVATE LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 1 to 2

Print on 04/01/2023 13:49:23

Shipping Bill for Export

Job No.: 0001617 Date: 22/12/2022 S/B No.: 6465938 Date: 27/12/2022

Loading Port: INNSA1 State of Origin: UTTAR PRADESH

Exporter's Name

IEC No. (0) CWZPA5083Q PAN: CWZPA5083Q

M/S. APEX INTERNATIONAL

MIG 152, AZAD NAGART.P. NAGAR

MORADABAD UTTAR PRADESH 244001

GSTN Type: GSN GSTN No.: 09CWZPA5083Q1ZF

Consignee's Name

TARIG ALDAW IMPORT & EXPORT ENTERPRISES

SHOP NO. 326, BLOCK 3, LIBYA MARKET

KHARTOUM-SUDAN

TEL: 00249912482972

SUDAN

Port of Loading (INNSA1) : Nhava Sheva Sea
Country of Final Dest. (SD) : SUDAN
Port of Final Dest. (SDKRT) : KHARTOUM
Port of Discharge (SDKRT) : KHARTOUM
Country of Discharge (SD) : SUDAN
Nature of Cargo : P
Rotation No :
Marks & No(s) :

No of Packages : 58
Loose Packets :
Type of Packages : PKG
Net Weight (KGS) : 2784.000
Gross Weight (KGS) : 2900.000
No. of Containers :

AS PER INVOICE, " WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"

Forex Bank Acc : 3045452988
FOB Value (Rs.) : 5686695.10
ST / Excise Regn. :
Authorised Dealer Code : 0180107
I.F.S. Code : KKBK0000144

RBI Waiver No :
RODTEP Amount :
Drawback Account No :
DBK Amount : 147854.07
F ROSCTL Amount : 274667.00

Invoice Details Serial No

Invoice Value : 69719.50 (Rs. 5703055.10)
FOB Value : 69519.50 (Rs. 5686695.00)
Invoice No. : AI/1108/2022-23
Nature of Contract : C&F
Contract No. :
Third Party :

DBK Value (Rs.) : 147854.07
Currency of Invoice : USD
Invoice Date : 22/12/2022
Exchange Rate : USD 1 = Rs. 81.80
Contract Date :

Insurance	Freight	Discount	Commission	Other Deduction	Packing Charges	Rate	Currency	Amount	Buyer's Name and Address
							USD	200.00	ROCK FORD FREIGHT SOLUTIONS (FZE) SAIF ZONE BUILDING NO. Q1-07-131/B SHARJAH INTERNATIONAL AIRPORT, SHARJAH, UAE
									Nature of Payment : DA Period of Payment : 180 Days

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description							
	Manufacturer Details							
	Transit Country	Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
1	62044490	GIRLS ONE PCS FROCK MADE OF CONTAIN COTTON / MMF						60
	8450	PCS 6.65		Per 1	PCS	56192.50	4583360.00	YES
	Drawback, and ROSCTL					596.65	5041696.37	
#			0		LUT	0	0	GNX100
2	62044490	GIRLS TWO PCS FROCK MADE OF CONTAIN COTTON / MMF						60
	2004	PCS 6.75		Per 1	PCS	13527.00	1103335.00	YES
	Drawback, and ROSCTL					605.62	1213668.24	
#			0		LUT	0	0	GNX100
						Tax Value : 0.00	5686695.00	
						IGST Amt : 0.00	6255364.61	

Drawback Details

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	62040102B	0.00	2.60	0.00	60.00	8450.000	119167.37
1	2	62040102B	0.00	2.60	0.00	60.00	2004.000	28686.70
Drawback Amount(INR)								147854.07

Signature
05/01/23
P1

Signature
05/01/23
P2

Signature
05/01/23
CB Representative

SRI MOTHER SHIPPING PRIVATE LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 2
Print on 04/01/2023 13:49:23

Shipping Bill for Export

Job No.: 0001617 Date: 22/12/2022 S/B No.: 6465938 Date: 27/12/2022

Loading Port: INNSA1 State of Origin: UTTAR PRADESH

ROSCTL Details

INV No	Item No	ROSCTL SI.No.	State Leavy	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	62040102B	2.78	57.00	2.05	42.10	8450.000	127417.42	93958.89	221376.31
1	2	62040102B	2.78	57.00	2.05	42.10	2004.000	30672.71	22618.36	53291.07
ROSCTL Amount(INR)								158090.13	116577.25	274667.38

Packages Details

Packages From	Packages To	Kind Package
63	120	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	8450 NOS	NILL		0.00	0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/2	2004 NOS	NILL		0.00	0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
			0.00	0.00	0.00			

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name			Document Issuer Party Address				
Document Beneficiary Name			Document Beneficiary Address				
1	1	2022122700015769	AI/1108/2022-23	271000 Packing list		22/12/2022	
TARIG ALDAW IMPORT & EXPORT ENTERPRISES			SHOP NO. 326, BLOCK 3, LIBYA MARKET KHARTOUM SUDAN TEL: 00249912482972				
M/S. APEX INTERNATIONAL			MIG 152, AZAD NAGAR T.P. NAGAR MORADABAD UTTAR PRADESH				
1	1	2022122700015770	AI/1108/2022-23	380000 Commercial invoice		22/12/2022	
TARIG ALDAW IMPORT & EXPORT ENTERPRISES			SHOP NO. 326, BLOCK 3, LIBYA MARKET KHARTOUM SUDAN TEL: 00249912482972				
M/S. APEX INTERNATIONAL			MIG 152, AZAD NAGAR T.P. NAGAR MORADABAD UTTAR PRADESH				

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2	DEC-RS001	I/We M/S. APEX INTERNATIONAL holder of IEC No CWZPA5083Q, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

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

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

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

Signature of Exporter/CHA with Date

Amay
05/01/23
A 1

Abhinav
05/01/23
P 2

Amay
05/01/23
MB Representative

I N V O I C E

Exporter: APEX INTERNATIONAL MIG 152, AZAD NAGAR, T.P. NAGAR MORADABAD, UTTAR PRADESH 244001		Invoice No. & Date AI/1108/2022-2 DT 22.12.2022		Exporter's Ref. IEC.NO.CWZPA5083Q PAN NO.CWZPA5083Q	
		Buyer's Order No. & Date		GSTN:09CWZPA5083Q1ZF ADCODE:0180107-2780008	
		Other Reference(s)		IFSC: KKBK0000144	
Consignee: TARIG ALDAW IMPORT & EXPORT ENTERPRISES SHOP NO. 326, BLOCK 3, LIBYA MARKET KHARTOUM SUDAN TEL: 00249912482972 EMAIL: TARIGALDAW.TA@GMAIL.COM		ROCK FORD FREIGHT SOLUTION (FZE) SAIF ZONE BUILDING NO.Q1-07-131 /B SHARJAH INTERNATIONAL AIRPORT SHARJHA U.A.E.			
		Country of Origin of Good INDIA		Country of Final Destination SUDAN	
Pre-Carriage by BY ROAD		Place of Receipt by Precarrier MUMBAI		D.A.180 DAYS FROM DT.OF BL	
Vessel/Freight No. BY SEA		Port of Loading NHEVA SHEVA		GROSS WT 2900.00	
Port of Discharge PORT SUDAN		Final Destination PORT SUDAN		NET. WT. 2784.00	
		"We intend to claim rewards under Merchandise Exports From India Scheme (MEIS)".			
Marks & No./ Container No.		No&Kind of Pkgs. TOTAL:58 (FIFTY EIGHT PKGS .ONLY)		Description of Goods	
				UNIT	
				QTY	
				RATE	
				AMOUNT FOB.USD.	
Marks & No. GSB 63 TO 120		WOVEN READYMADE GARMENTS GIRLS ONE PCS FROCK MADE OF CONTAIN COTTON / MMF GIRLS TWO PCS FROCK MADE OF CONTAIN COTTON / MMF		PCS 8450 6.65 56192.50 PCS 2004 6.75 13527.00	
TOTAL		PCS=10454			
TOTAL FOB.USD.SIXTY NINE THOUSAND SEVEN HUND NINETEEN AND FIFTY CENT ONLY				TOTAL FOB. USD 69,719.50	
DBK SR.NO. 62040102B				For Apex International Lab Au. Prod.	
Declaration We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.					

P 1
 05/01/23

P 2.
 05/01/23

CRS Representative

PACKING LIST					
Exporter			Invoice No. AI/1108/2022-23 Date: 22.12.2022		
APEX INTERNATIONAL MIG 152, AZAD NAGAR, T.P. NAGAR MORADABAD, UTTAR PRADESH 244001					
CONSIGNEE:		BUYER:			
TARIG ALDAW IMPORT & EXPORT ENTERPRISES SHOP NO. 326, BLOCK 3, LIBYA MARKET KHARTOUM SUDAN TEL: 00249912482972 EMAIL: TARIGALDAW.TA@GMAIL.COM		ROCK FORD FRIGHT SOLUTION (FZE) SAIF ZONE BUILDING NO.Q1-07-131 /B SHARJAH INTERNATIONAL AIRPORT SHARJHA U.A.E.			
MARKS NO. 63 TO 120		TOTAL: 58			
GSB SUDAN		FIFTY EIGHT PKGS ONLY			
PKGS NO.	Description of Goods	UNIT	QUANTI	GRS WT	NET
CARTON NO 63	GIRLS ONE PIECE FROCK	PCS	168	50.000	48.000
CARTON NO 64	GIRLS ONE PIECE FROCK	PCS	126	50.000	48.000
CARTON NO 65	GIRLS ONE PIECE FROCK	PCS	112	126	50.000
CARTON NO 66	GIRLS ONE PIECE FROCK	PCS	180	50.000	48.000
CARTON NO 67	GIRLS ONE PIECE FROCK	PCS	144	50.000	48.000
CARTON NO 68	GIRLS ONE PIECE FROCK	PCS	180	50.000	48.000
CARTON NO 69	GIRLS ONE PIECE FROCK	PCS	135	138	50.000
CARTON NO 70	GIRLS ONE PIECE FROCK	PCS	126	50.000	48.000
CARTON NO 71	GIRLS ONE PIECE FROCK	PCS	126	50.000	48.000
CARTON NO 72	GIRLS ONE PIECE FROCK	PCS	168	50.000	48.000
CARTON NO 73	GIRLS ONE PIECE FROCK	PCS	168	50.000	48.000
CARTON NO 74	GIRLS ONE PIECE FROCK	PCS	150	50.000	48.000
CARTON NO 75	GIRLS ONE PIECE FROCK	PCS	144	50.000	48.000
CARTON NO 76	GIRLS ONE PIECE FROCK	PCS	144	50.000	48.000
CARTON NO 77	GIRLS ONE PIECE FROCK	PCS	144	50.000	48.000
CARTON NO 78	GIRLS ONE PIECE FROCK	PCS	112	120	50.000
CARTON NO 79	GIRLS ONE PIECE FROCK	PCS	120	123	50.000
CARTON NO 80	GIRLS ONE PIECE FROCK — Union Cap —	PCS	240	50.000	48.000
CARTON NO 81	GIRLS ONE PIECE FROCK	PCS	192	50.000	48.000
CARTON NO 82	GIRLS ONE PIECE FROCK	PCS	168	50.000	48.000
CARTON NO 83	GIRLS ONE PIECE FROCK	PCS	141	50.000	48.000
CARTON NO 84	GIRLS ONE PIECE FROCK — Union Cap —	PCS	232	240	50.000
CARTON NO 85	GIRLS ONE PIECE FROCK	PCS	192	50.000	48.000
CARTON NO 86	GIRLS ONE PIECE FROCK	PCS	192	50.000	48.000
CARTON NO 87	GIRLS ONE PIECE FROCK	PCS	240	50.000	48.000
CARTON NO 88	GIRLS ONE PIECE FROCK	PCS	174	50.000	48.000
CARTON NO 89	GIRLS ONE PIECE FROCK — Cup —	PCS	240	50.000	48.000
CARTON NO 90	GIRLS TWO PIECE FROCK	PCS	240	50.000	48.000
CARTON NO 91	GIRLS TWO PIECE FROCK	PCS	264	50.000	48.000
CARTON NO 92	GIRLS ONE PIECE FROCK	PCS	232	240	50.000
CARTON NO 93	GIRLS ONE PIECE FROCK	PCS	192	50.000	48.000
CARTON NO 94	GIRLS ONE PIECE FROCK — Hair band & belt —	PCS	288	50.000	48.000
CARTON NO 95	GIRLS ONE PIECE FROCK	PCS	216	50.000	48.000
CARTON NO 96	GIRLS TWO PIECE FROCK	PCS	256	284	50.000
CARTON NO 97	GIRLS TWO PIECE FROCK	PCS	240	50.000	48.000
CARTON NO 98	GIRLS ONE PIECE FROCK	PCS	120	50.000	48.000
CARTON NO 99	GIRLS ONE PIECE FROCK	PCS	144	50.000	48.000
CARTON NO 100	GIRLS TWO PIECE FROCK	PCS	256	50.000	48.000
CARTON NO 101	GIRLS TWO PIECE FROCK	PCS	191	50.000	48.000
CARTON NO 102	GIRLS TWO PIECE FROCK	PCS	295	50.000	48.000
CARTON NO 103	GIRLS ONE PIECE FROCK	PCS	144	50.000	48.000
CARTON NO 104	GIRLS ONE PIECE FROCK	PCS	144	50.000	48.000
CARTON NO 105	GIRLS ONE PIECE FROCK	PCS	123	126	50.000
CARTON NO 106	GIRLS ONE PIECE FROCK	PCS	125	50.000	48.000
CARTON NO 107	GIRLS ONE PIECE FROCK	PCS	192	50.000	48.000
CARTON NO 108	GIRLS ONE PIECE FROCK	PCS	192	195	50.000
CARTON NO 109	GIRLS ONE PIECE FROCK	PCS	208	240	50.000
CARTON NO 110	GIRLS ONE PIECE FROCK	PCS	132	144	50.000
CARTON NO 111	GIRLS ONE PIECE FROCK	PCS	144	50.000	48.000
CARTON NO 112	GIRLS ONE PIECE FROCK	PCS	126	50.000	48.000
CARTON NO 113	GIRLS ONE PIECE FROCK	PCS	110	126	50.000
CARTON NO 114	GIRLS ONE PIECE FROCK	PCS	240	50.000	48.000
CARTON NO 115	GIRLS ONE PIECE FROCK	PCS	240	50.000	48.000
CARTON NO 116	GIRLS ONE PIECE FROCK	PCS	234	50.000	48.000
CARTON NO 117	GIRLS ONE PIECE FROCK	PCS	168	50.000	48.000
CARTON NO 118	GIRLS ONE PIECE FROCK	PCS	168	50.000	48.000
CARTON NO 119	GIRLS ONE PIECE FROCK	PCS	120	50.000	48.000

P 1
05/01/23

P 2
05/01/23

CRS Beggs & Co

CARTON NO 120	GIRLS ONE PIECE FROCK	PCS	120	50.000	48.000
	TOTAL		10454	2,900.000	2,784.000
Declaration We declare that this invoice shows the actual price of the goods describe and that all particulars are true and correct		For Apex International Lab AU Prod...			

[Signature]
05/01/23
P1

[Signature]
05/01/23
P2

[Signature]
05/01/23
CRS before entrance

CHA No: ABBCS1288HCH002

SRI MOTHER SHIPPING PRIVATE LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 1 to 2

Print on 04/01/2023 13:49:03

Shipping Bill for Export

Loading Port: INNSA1 State of Origin: UTTAR PRADESH

Job No.: 0001616 Date: 22/12/2022 S/B No.: 6464481 Date: 27/12/2022

Exporter's Name

IEC No. (0) CWZPA5083Q PAN: CWZPA5083Q

M/S. APEX INTERNATIONAL

MIG 152, AZAD NAGAR, P. NAGAR

MORADABAD UTTAR PRADESH 244001

GSTN Type : GSN

GSTN No : 09CWZPA5083Q1ZF

Consignee's Name

TARIG ALDAW IMPORT & EXPORT ENTERPRISES

SHOP NO. 326, BLOCK 3, LIBYA MARKET

KHARTOUM SUDAN

TEL: 00249912482972

SUDAN

Port of Loading (INNSA1) : Nhava Sheva Sea

Country of Final Dest. (SD) : SUDAN

Port of Final Dest. (SDKRT) : KHARTOUM

Port of Discharge (SDKRT) : KHARTOUM

Country of Discharge (SD) : SUDAN

Nature of Cargo : P

Rotation No :

Marks & No(s) :

No of Packages : 62

Loose Packets :

Type of Packages : PKG

Net Weight (KGS) : 2976.000

Gross Weight (KGS) : 3100.000

No. of Containers :

AS PER INVOICE, " WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"

Forex Bank Acc : 3045452988

FOB Value (Rs.) : 5481135.79

ST / Excise Regn. :

Authorised Dealer Code : 0180107

I.F.S. Code : KKBK0000144

RBI Waiver No :

RODTEP Amount :

Drawback Account No :

DBK Amount : 142509.53

F ROSCTL Amount : 264739.00

Invoice Details Serial No

Invoice Value : 1

Invoice Value : 67206.55 (Rs. 5497495.79)

FOB Value : 67006.55 (Rs. 5481136.00)

Invoice No. : AI/1107/2022-23

Nature of Contract : C&F

Contract No. :

Third Party :

DBK Value (Rs.) : 142509.53

Currency of Invoice : USD

Invoice Date : 22/12/2022

Exchange Rate : USD 1 = Rs. 81.80

Contract Date :

Insurance

Freight

Discount

Commission

Other Deduction

Packing Charges

Rate Currency Amount Buyer's Name and Address

USD

200.00

ROCK FORD FREIGHT SOLUTIONS (FZE)

SAIF ZONE BUILDING NO. Q1-07-131/B

SHARJAH INTERNATIONAL AIRPORT,

SHARJAH, UAE

Nature of Payment : DA

Period of Payment : 180 Days

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description							
	Manufacturer Details							
	Transit Country	Source State	HAWB	TotalPkg	IGSTPymt	Tax Value	Tax Amount	End Use
1	62044490	GIRLS ONE PCS FROCK MADE OF CONTAIN COTTON / MMF						60
	9887	PCS	6.65	Per 1	PCS	65748.55	5362226.00	YES
	Drawback, and ROSCTL					596.59	5898449.04	
#				0	LUT	0	0	GNX100
2	62044490	GIRLS TWO PCS FROCK MADE OF CONTAIN COTTON / MMF						60
	216	PCS	6.75	Per 1	PCS	1458.00	118909.00	YES
	Drawback, and ROSCTL					605.56	130800.33	
#				0	LUT	0	0	GNX100
						Tax Value : 0.00	5481135.00	
						IGST Amt : 0.00	6029249.37	

Drawback Details

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	62040102B	0.00	2.60	0.00	60.00	9887.000	139417.89
1	2	62040102B	0.00	2.60	0.00	60.00	216.000	3091.64
Drawback Amount(INR)								142509.53

Amey
25/01/2023
P 1

Adilani
25/01/23
P 2

Adilani
25/01/23
Cos Representative

SRI MOTHER SHIPPING PRIVATE LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 2
Print on 04/01/2023 13:49:03

Shipping Bill for Export

Job No.: 0001616 Date: 22/12/2022 S/B No.: 6464481 Date: 27/12/2022 Loading Port: INNSA1 State of Origin: UTTAR PRADESH

ROSCTL Details

INV No	Item No	ROSCTL Sl.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	62040102B	2.78	57.00	2.05	42.10	9887.000	149069.89	109925.64	258995.53
1	2	62040102B	2.78	57.00	2.05	42.10	216.000	3305.68	2437.64	5743.32
ROSCTL Amount(INR)								152375.57	112363.28	264738.85

Packages Details

Packages From	Packages To	Kind Package
1	62	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	9887 NOS	NILL		0.00	0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/2	216 NOS	NILL		0.00	0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
			0.00	0.00	0.00			

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name			Document Issuer Party Address				
Document Beneficiary Name			Document Beneficiary Address				
1	1	2022122700004108	AI/1107/2022-23	271000 Packing list		22/12/2022	
TARIG ALDAW IMPORT & EXPORT ENTERPRISES			SHOP NO. 326, BLOCK 3, LIBYA MARKET KHARTOUM SUDAN TEL: 00249912482972				
M/S. APEX INTERNATIONAL			MIG 152, AZAD NAGAR T.P. NAGAR MORADABAD UTTAR PRADESH				
1	1	2022122700004109	AI/1107/2022-23	380000 Commercial invoice		22/12/2022	
TARIG ALDAW IMPORT & EXPORT ENTERPRISES			SHOP NO. 326, BLOCK 3, LIBYA MARKET KHARTOUM SUDAN TEL: 00249912482972				
M/S. APEX INTERNATIONAL			MIG 152, AZAD NAGAR T.P. NAGAR MORADABAD UTTAR PRADESH				

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2	DEC-RS001	I/We M/S. APEX INTERNATIONAL holder of IEC No CWZPA5083Q, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

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

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

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

Signature of Exporter/CHA with Date

Amir
p 1 05/01/23

Adarsh
p 2 05/01/23

Adarsh
05/01/23

CR Representative

I N V O I C E						
Exporter: APEX INTERNATIONAL MIG 152, AZAD NAGAR, T.P. NAGAR MORADABAD, UTTAR PRADESH 244001		Invoice No. & Date :		Exporter's Ref. :	IEC.NO.CWZPA5083Q	
		AI/1107/2022-23		DT 22:12.2022	PAN NO.CWZPA5083Q	
		Buyer's Order No. & Date			GSTN:09CWZPA5083Q1ZF	
					AD CODE:0180107-2780008	
		Other Reference(s)			IFSC: KKBK0000144	
		Buyer (if other than consignee)				
Consignee: TARIG ALDAW IMPORT & EXPORT ENTERPRISES SHOP NO. 326, BLOCK 3, LIBYA MARKET KHARTOUM SUDAN TEL: 00249912482972 EMAIL: TARIGALDAW.TA@GMAIL.COM		ROCK FORD FRIGHT SOLUTION (FZE)				
		SAIF ZONE BUILDING NO.Q1-07-131				
		/B SHARJAH INTERNATIONAL AIRPORT				
		Country of Origin of Goods		Country of Final Destination		
		INDIA		SUDAN		
Pre-Carraige by		Place of Receipt by Precarrier				
BY ROAD		MUMBAI		D.A.180 DAYS FROM DT.OF BL		
Vessel/Freight No.		Port of Loading	GROSS WT			
BY SEA		NHEVA SHEVA	3100.000			
Port of Discharge		Final Destination	NET. WT.	"We intend to claim rewards under		
PORT SUDAN		PORT SUDAN	2976.000	Merchandise Exports From India Scheme (MEIS)".		
Marks & No./		No&Kind of Pkgs.	Description of Goods	UNIT	QTY	RATE
Container No.		TOTAL:62(SIXTY TWO PKGS .ONLY)				AMOUNT
						FOB.USD.
Marks & No.		WOVEN READYMADE GARMENTS				
GSB						
1 TO 62		GIRLS ONE PCS FROCK MADE OF CONTAIN COTTON / MMF		PCS	9887	6.65
		GIRLS TWO PCS FROCK MADE OF CONTAIN COTTON / MMF		PCS	216	6.75
						65748.55
						1458.00
TOTAL		PCS=10103				
TOTAL FOB.USD.SIXTY SEVEN THOUSAND TWO HUND SIX AND FIFTY FIVE CENT ONLY..				TOTAL FOB. USD		67,206.55
DBK SR.NO. 62040102B				For Apex International <i>Lab AL</i> Prop.		
Declaration We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.						

Amir
05/01/23
P 1

Abdullah
05/01/23
P 2

Abdullah
05/01/23
CRB Representative

PACKING LIST						
Ex. ter			Invoice No. AI/1107/2022-23 Date:22.12.2022			
APEX INTERNATIONAL MIG 152, AZAD NAGAR, T.P. NAGAR MORADABAD, UTTAR PRADESH 244001						
CONSIGNEE:		BUYER:				
TARIG ALDAW IMPORT & EXPORT ENTERPRISES SHOP NO. 326, BLOCK 3, LIBYA MARKET KHARTOUM SUDAN TEL: 00249912482972 EMAIL: TARIGALDAW.TA@GMAIL.COM		ROCK FORD FRIGHT SOLUTION (FZE) SAIF ZONE BUILDING NO.Q1-07-131 /B SHARJAH INTERNATIONAL AIRPORT SHARJHA U.A.E.				
MARKS NO.	1 TO 62	TOTAL:62				
GSB	SUDAN	SIXTY TWO PKGS ONLY				
PKGS NO.	Description of Goods		UNIT	QUANTITY	GRS WT	NET WT
CARTON NO 1	GIRLS ONE PIECE FROCK		PCS	144	50.000	48.000
CARTON NO 2	GIRLS ONE PIECE FROCK		PCS	144	50.000	48.000
CARTON NO 3	GIRLS ONE PIECE FROCK		PCS	133 144	50.000	48.000
CARTON NO 4	GIRLS ONE PIECE FROCK		PCS	143 144	50.000	48.000
CARTON NO 5	GIRLS ONE PIECE FROCK		PCS	150 159	50.000	48.000
CARTON NO 6	GIRLS ONE PIECE FROCK		PCS	156	50.000	48.000
CARTON NO 7	GIRLS ONE PIECE FROCK		PCS	144 156	50.000	48.000
CARTON NO 8	GIRLS ONE PIECE FROCK		PCS	156	50.000	48.000
CARTON NO 9	GIRLS ONE PIECE FROCK		PCS	240	50.000	48.000
CARTON NO 10	GIRLS ONE PIECE FROCK		PCS	150 177	50.000	48.000
CARTON NO 11	GIRLS ONE PIECE FROCK		PCS	234	50.000	48.000
CARTON NO 12	GIRLS ONE PIECE FROCK		PCS	153	50.000	48.000
CARTON NO 13	GIRLS ONE PIECE FROCK		PCS	144 168	50.000	48.000
CARTON NO 14	GIRLS ONE PIECE FROCK		PCS	144	50.000	48.000
CARTON NO 15	GIRLS ONE PIECE FROCK		PCS	192	50.000	48.000
CARTON NO 16	GIRLS ONE PIECE FROCK		PCS	240	50.000	48.000
CARTON NO 17	GIRLS ONE PIECE FROCK		PCS	120	50.000	48.000
CARTON NO 18	GIRLS ONE PIECE FROCK		PCS	120	50.000	48.000
CARTON NO 19	GIRLS ONE PIECE FROCK		PCS	132	50.000	48.000
CARTON NO 20	GIRLS ONE PIECE FROCK		PCS	132	50.000	48.000
CARTON NO 21	GIRLS ONE PIECE FROCK		PCS	225	50.000	48.000
CARTON NO 22	GIRLS ONE PIECE FROCK		PCS	300	50.000	48.000
CARTON NO 23	GIRLS ONE PIECE FROCK		PCS	204	50.000	48.000
CARTON NO 24	GIRLS ONE PIECE FROCK		PCS	240	50.000	48.000
CARTON NO 25	GIRLS TWO PIECE FROCK		PCS	216	50.000	48.000
CARTON NO 26	GIRLS ONE PIECE FROCK		PCS	142 168	50.000	48.000
CARTON NO 27	GIRLS ONE PIECE FROCK		PCS	162 168	50.000	48.000
CARTON NO 28	GIRLS ONE PIECE FROCK		PCS	132	50.000	48.000
CARTON NO 29	GIRLS ONE PIECE FROCK		PCS	132	50.000	48.000
CARTON NO 30	GIRLS ONE PIECE FROCK		PCS	180	50.000	48.000
CARTON NO 31	GIRLS ONE PIECE FROCK		PCS	180	50.000	48.000
CARTON NO 32	GIRLS ONE PIECE FROCK		PCS	132	50.000	48.000
CARTON NO 33	GIRLS ONE PIECE FROCK		PCS	132	50.000	48.000
CARTON NO 34	GIRLS ONE PIECE FROCK		PCS	120	50.000	48.000
CARTON NO 35	GIRLS ONE PIECE FROCK		PCS	117 120	50.000	48.000
CARTON NO 36	GIRLS ONE PIECE FROCK		PCS	156 168	50.000	48.000
CARTON NO 37	GIRLS ONE PIECE FROCK		PCS	168	50.000	48.000
CARTON NO 38	GIRLS ONE PIECE FROCK		PCS	126 144	50.000	48.000
CARTON NO 39	GIRLS ONE PIECE FROCK		PCS	143	50.000	48.000
CARTON NO 40	GIRLS ONE PIECE FROCK		PCS	156	50.000	48.000
CARTON NO 41	GIRLS ONE PIECE FROCK		PCS	156	50.000	48.000
CARTON NO 42	GIRLS ONE PIECE FROCK		PCS	120	50.000	48.000
CARTON NO 43	GIRLS ONE PIECE FROCK		PCS	120	50.000	48.000
CARTON NO 44	GIRLS ONE PIECE FROCK		PCS	144	50.000	48.000
CARTON NO 45	GIRLS ONE PIECE FROCK		PCS	144	50.000	48.000
CARTON NO 46	GIRLS ONE PIECE FROCK		PCS	216 240	50.000	48.000
CARTON NO 47	GIRLS ONE PIECE FROCK		PCS	192	50.000	48.000
CARTON NO 48	GIRLS ONE PIECE FROCK		PCS	144	50.000	48.000
CARTON NO 49	GIRLS ONE PIECE FROCK		PCS	144	50.000	48.000
CARTON NO 50	GIRLS ONE PIECE FROCK		PCS	144	50.000	48.000
CARTON NO 51	GIRLS ONE PIECE FROCK		PCS	144	50.000	48.000
CARTON NO 52	GIRLS ONE PIECE FROCK		PCS	192 198	50.000	48.000
CARTON NO 53	GIRLS ONE PIECE FROCK		PCS	240	50.000	48.000
CARTON NO 54	GIRLS ONE PIECE FROCK		PCS	144	50.000	48.000
CARTON NO 55	GIRLS ONE PIECE FROCK		PCS	144	50.000	48.000
CARTON NO 56	GIRLS ONE PIECE FROCK		PCS	120	50.000	48.000
CARTON NO 57	GIRLS ONE PIECE FROCK		PCS	120	50.000	48.000
CARTON NO 58	GIRLS ONE PIECE FROCK		PCS	180	50.000	48.000
CARTON NO 59	GIRLS ONE PIECE FROCK		PCS	168 180	50.000	48.000
CARTON NO 60	GIRLS ONE PIECE FROCK		PCS	120 144	50.000	48.000
CARTON NO 61	GIRLS ONE PIECE FROCK		PCS	120	50.000	48.000
CARTON NO 62	GIRLS ONE PIECE FROCK		PCS	168	50.000	48.000
TOTAL				10103	3,100.000	2,976.000
Declaration				FOR For Apex International		
We declare that this invoice shows the actual price of the goods describe and that all particulars are true and correct				Lab AL Prod.		

P1
05/01/23

P2
05/01/23

CRS Representative

PANCHNAMA dated 05.01.2023 DRAWN AT Speedy Multimodes Ltd. CFS Village-Sonari, Tal-Uran, Distt- Navi Mumbai-400707.

Pancha No. 1		Pancha No. 2	
Name	: Dhananjay Atri Narayan Mishra	Name	: Ravindra khilari
Age	: 36	Age	: 42
Address	: B/406, Madhuban Apartment, Khatemanivalikalyan, Thane, MH -421306	Address	: B-13, Room No. 14, Kunjvihar CHS Kharghar, Raigarh, MH-410210.
Occupation	: Service	Occupation	: Service
Mobile No.	: 9819095544	Mobile No.	: 7559265637

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Rajesh kumar, an Intelligence Officer, SIIB(X), JNCH on 05.01.2023 at 12:45 hrs at Speedy Multimodes Ltd. CFS Village-Sonari, Tal-Uran, Distt- Navi Mumbai-400707 to witness the examination of goods covered under 02 Shipping Bills No. 6465938 and 6464481 both dated 27.12.2022 of exporter M/s. Apex International Trading Co (IEC:CWZPA5083Q), for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Paras Mishra, Senior Intelligence Officer, SIIB(X), JNCH and Shri Ravindra Kumar Mishra, G-card holder of CB M/s. SRI Mother Shipping Private LTD (CHA License No:11/2724)(ABBCS1288HCH002) having ID Kardex No.3486/2022. Then the officer explained to us that the exporter M/s. Apex International Trading Co. (IEC:CWZPA5083Q) having address at MIG152, Azad Nagar T.P. Nagar Moradabad Uttar Pradesh 244001 has filed aforesaid S/B's through their Customs Broker M/s. SRI Mother Shipping private LTD Logistics (CHA License No:11/2724) (ABBCS1288HCH002) for export of their consignment.

We were shown the Hold letter No. 55/2022-23 SIIB(X) issued vide F. No. SG/INV-101/21-22/ SIIB(X), JNCH dated 02.01.2023 signed by Deputy Commissioner of Customs, SIIB(X), JNCH regarding hold of aforementioned S/Bs of M/s. Apex International Trading Co. (IEC:CWZPA5083Q) through their authorized Customs Broker M/s SRI Mother Shipping private LTD Logistics (CHA License No:11/2724) (ABBCS1288HCH002). We were also shown copy of above mentioned Shipping Bills, their respective Invoice and Packing List for the goods to be exported. Further, the above-mentioned officer requested us to bear witness to the examination proceedings to which we both voluntarily agreed.

Thereafter, all of us proceeded to the area/location where Container No. HASU1179812 sealed with Customs Bottle Seal no. 3794132 stuffed with goods covered under 02 S/B No. 6465938 and 6464481 both dated 27.12.2022 was placed. The container and bottle seal numbers were matched with CLP dated 28.12.2022 by us. The Customs Bottle seal was found intact and

P-1
05/01/23

P-2
05/01/23
1

CB
05/01/23
fep.)

the same was cut in our presence by a local laborer over there. Thereafter, the goods stuffed in the Container were de-stuffed and placed inside import Shed-F8 by laborers. On reaching the specified place, 100% examination of the goods covered under Both the 02 S/B's No. 6465938 and 6464481 both dated 27.12.2022 was started and all the cartons of each Shipping Bill were opened by the laborers and the officers started examining the goods thoroughly.

During 100% examination:

1. Total 62 packages of the goods covered under Shipping Bills 6464481 dated 27.12.2022 were opened and examined 100% and in 01 package(package no. 25) Girls two piece frock as declared in the shipping bill were found however in 04 packages (in carton no. 11,22,24,46) girls one piece frock with cap were found.
2. Total 58 packages of the goods covered under Shipping Bills No. 6465938 dated 27.12.2022 were opened and examined 100%. The goods were found as declared in 56 packages along wherein purse, Cap and Hairband were found in access to the declared description in the Shipping Bill. Further in two cartons (90 & 97) [480 pcs.] the goods found were Girls one piece frock as against the declared description "Girls two Piece frock".
3. The total quantity was found to be short by 135 pcs.in the shipping bills No. 6464481 dated 27.12.2022 .
4. The total quantity was found to be short by 108 pcs.in the shipping bills No. 6465938 dated 27.12.2022.
5. The goods intended to be exported vide both the shipping bills i.e. Shipping Bills No. 6465938 and 6464481 both dated 27.12.2022 prima facie appear to be misclassified.
6. The Declared value of the goods does not appear to be in conformity with that declared in both the shipping bills no. 6465938 and 6464481 both dated 27.12.2022.
7. 06 samples from shipping bills no. 6464481 dated 27.12.2022 and 05 from the shipping bills no. 646598 dtd. 27.12.2022 in duplicate were drawn and sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officers. 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 Ravindra Kumar Mishra, G-card holder of CB M/s. SRI Mother Shipping Private LTD (CHA License No 11/2724)(ABBCS1288HCH002).

All the goods pertaining to the aforesaid 02 Shipping Bills were re-packed in the same cartons and kept back inside Import Shed – F8), Speedy Multimodes Ltd. CFS Village-Sonari, Tal-Uran, Distt- Navi Mumbai-400707 in our presence and the same were handed over to Manager, Speedy Multimodes Ltd. CFS for safe custody.

P-1
05/01/23

P-2
05/01/23
2

C-B (M.P.)
05/01/2023

We put our dated signature on the aforesaid 02 S/B's No.6465938 and 6464481 both dated 27.12.2022.their respective Invoice, 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 on the same place and same date i.e. 05.01.2023 at 23:45 hrs. The Panchanama was carried out in our presence and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of the Panchanama and no damage was done to the subject/concerned goods.

Drawn by me, on the 05th day of January, 2023.

Rajesh Kumar
57/1/23
(Rajesh kumar)
I.O./SIIB(X), JNCH

[Signature]
05/01/23
Pancha-I

[Signature]
05/01/23
Pancha-II

In presence of:

[Signature]
05/01/2023
SIO, SIIB(X)

[Signature]
05/01/2023
Representative of CB

	<p align="center">OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X), Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra – 400 707. Tel No: 27244983: Fax: 27241828, 27241825. Email Id – siibx.jnch@gov.in</p>	
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F.No.:SG/Misc-119/2022-23/SIIB(X)/JNCH/C-cell

DATE: 27.01.2023

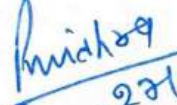
SEIZURE MEMO ISSUED UNDER SECTION 110 OF CUSTOMS ACT, 1962

DIN No. : 20230178NW000071767B

Particulars of the goods seized from the premises of Speedy Multimodes CFS, on the reasonable belief that the detained goods examined under Panchanama dated 05.01.2023, are liable for confiscation under the provisions of Section 113 of the Customs Act, 1962, wherein the subject goods appeared to be **mis-declared in terms of value and have been found short in qty. Hence, the said goods meant to be exported under the Shipping Bill no. SB No. 6464481 dt. 27.12.2022 and SB No. 6465938 dt. 27.12.2022 are seized under Section 110 of the Customs Act, 1962.** The particulars of the goods are as under:-

S.No.	Particulars	Description
1.	Owner of the seized goods	M/s Apex International (IEC: CWZPA5083Q)
2.	Declared description of the seized goods	As per Shipping Bill and Invoice.
3.	Total Declared FOB Value (INR)	6464481 dt. 27.12.2022 54,81,136/-
		6465938 dt. 27.12.2022 56,86,695/-

The goods pertaining to aforesaid shipping bills are kept inside Shed F-8 and the said goods are handed over to the Manager, Speedy Mumtimodes CFS, Nhava Sheva, Maharashtra for safe custody. It is directed that seized goods shall not be removed, parted with, or otherwise dealt with the goods except with the prior permission of SIIB(X), JNCH, Nhava Sheva.


 27/01/23
 (Paras Mishra)
 SIO/SIIB(X), JNCH

✓ To,

M/s Apex International (IEC: CWZPA5083Q),
MIG, 152, Azad Nagar, T.P. Nagar Moradabad,
UP-244001

Copy to:-

1. The Manager, Speedy Multimodes CFS.
2. CHA – M/s. Sri Mother Shipping Pvt. Ltd. (CHA License No:11/2724)



**OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X),
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707.
Tel No: 27244983: Fax: 27241828, 27241825.
Email Id - siibx.jnch@gov.in**

75
आजादी का
अमृत महोत्सव

F.No.SG/Misc-119/2022-23/SIIB (X)/JNCH/C-cell

Date: 27.01.2023

To,

The DYCC,

JNCH, Nhava Sheva,

Tal- Uran, Dist. Raigad

Sir,

Sub: Testing of the goods attempted to be exported by M/s Apex
International (IEC: CWZPA5083Q) vide Shipping Bill No.
6464481 & 6465938 both dt. 27.12.2022-reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 6464481 & 6465938 both dt. 27.12.2022.

Sr. No.	S/B No. and Date	Declared description of goods	Sr. No. of Item
1	6464481 dt. 27.12.2022	Girl One pcs frock made of cotton /MMF	24
2		Girl Two pcs frock made of cotton /MMF	25 ✓
3		Girl One pcs frock made of cotton /MMF	55
4	6465938 dt. 27.12.2022	Girl One pcs frock made of cotton /MMF	84
5		Girl One pcs frock made of cotton /MMF	94
6		Girl Two pcs frock made of cotton /MMF	102

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

- Detailed analysis of composition.
- GSM
- Weight of the sample
- Nature of the sample
- Whether the goods are as per declared description mentioned above.

Thanking You.

Yours faithfully,

(Signature) 27/01/23

Dr. M.D. Chavan

Dy. Commissioner of Customs
SIIB(X), JNCH, Nhava Sheva

S.B.NO. - 6464481 Dt. 27.12.22, Item No. 25

Report:- on opening the sample packet it was found to contain one set of ready-made garment article (one Midi, one Top and one small purse).

wt. of sample = 188.9 gm.

Each has following composition.

- ① Midi:- It is in the form of midi made of printed woven fabric of polyester filament yarn having inner lining at chest region of knitted fabric of polyester, white lower inner lining is made of woven fabric of polyester. The inner white lining is stitched with net type material at the border of inner lining. It is also fitted with elastic strip at the waist region.

wt. of sample = 115.2 gm, wt. of base fabric (printed) = 80.9 gm
wt. of upper (knitted) lining = 11.6 gm, wt. of lower (woven) lining = 17.0 gm
wt. of white net = 4.9 gm, wt. of elastic strip = Balance
U.S.M. of base fabric = 101.2 gm, U.S.M. of lining = 56.0

- ② Top:- It is made of dyed woven fabric of polyester filament yarn fitted with plastic buttons.

wt. of sample = 58.7 gm
wt. of base fabric = 55.1 gm
wt. of buttons = Balance
U.S.M. = 33.44

- ③ Purse:- It is in the form of small purse made of polymeric material covered on upper side with printed woven fabric of midi and dyed woven fabric of top. It is also fitted with lace and non woven fabric of polypropylene.

wt. of sample = 14.8 gm
wt. of white polymeric material (sheet) = 6.6 gm
wt. of dyed woven fabric of polyester = 2.6 gm
wt. of printed woven fabric of polyester = 1.9 gm
wt. of non woven fabric of polypropylene = 1.8 gm
wt. of lace of polyester = Balance.

Sealed, Remnant returned

Reyaz
08.02.23
Mohd. Reyazuddin
Assistant Chemical Examiner

M. Maity 08/02/2023
डॉ. मृत्युंजय माइति
Dr. MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory Nhava Sheva



**OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X),
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707.
Tel No: 27244983: Fax: 27241828, 27241825.
Email Id - siibx.jnch@gov.in**

75
अज्ञात
अभुत प्रहोत्सव

F.No.SG/Misc-119/2022-23/SIIB (X)/JNCH/C-cell

Date: 27.01.2023

To,
The DYCC,
JNCH, Nhava Sheva,
Tal- Uran, Dist. Raigad

Sh. PRA, CEI
31-01-2023
CEI

Sir,

Sub: Testing of the goods attempted to be exported by M/s Apex
International (IEC: CWZPA5083Q) vide Shipping Bill No.
6464481 & 6465938 both dt. 27.12.2022-reg.

Shri Samir Kumar
ACE

Please find enclosed herewith sealed envelopes of samples of below
mentioned goods from the consignment pertaining to Shipping Bill No. 6464481
& 6465938 both dt. 27.12.2022.

31/01/2023

Sr. No.	S/B No. and Date	Declared description of goods	Sr. No. of Item
1	6464481 dt. 27.12.2022	Girl One pcs frock made of cotton /MMF	24
2		Girl Two pcs frock made of cotton /MMF	25
3		Girl One pcs frock made of cotton /MMF	55
4	6465938 dt. 27.12.2022	Girl One pcs frock made of cotton /MMF	84
5		Girl One pcs frock made of cotton /MMF	94
6		Girl Two pcs frock made of cotton /MMF	102

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

- Detailed analysis of composition.
- GSM
- Weight of the sample
- Nature of the sample
- Whether the goods are as per declared description mentioned above.

Thanking You.

Yours faithfully,

27/01/23

Dr. M.D. Chavan
Dy. Commissioner of Customs
SIIB(X), JNCH, Nhava Sheva

S/B No.: 6464481 dated 27.12.2022

Sr. No. 3, Sr. No. of Item 55

Report: The sample as received is in the form of readymade garment (Girl one pcs frock) along with belt and purse.

Total weight of sample (frock+ belt + purse) = 296.0 gm

1. Frock:- It consists of two parts (upper and lower) stitched together. Upper part is made of dyed and printed woven fabric with white knitted lining fabric having decorative plastic buttons and flower made of fabric and elastic strip at the end of sleeves. Lower part is made of dyed woven fabric having frill design of same fabric with white knitted lining fabric. It is wholly composed of polyester filament yarns.

a). Total weight of frock = 270.0 gm.

b). wt. of dyed & printed woven fabric = 61.3 gm

c). wt. of white knitted lining (upper) = 20.7 gm

d). wt. of dyed woven fabric = 139.0 gm

e). wt. of white knitted lining (lower) = 45.4 gm

f). wt. of buttons, elastomeric strip and flower made of fabric = Balance

g). GSM of Dyed & Printed woven fabric = 76.96

h). GSM of Dyed woven fabric = 97.50


2. Belt:- It is made of dyed and printed woven fabric of polyester filament yarn with metallic piece.


Total weight of belt with metallic piece = 9.0 gm.

3. Purse:- It is made of dyed & printed woven fabric of polyester filament yarn backed with foam, non woven fabric strip, lace & plastic button.

Total wt. of purse = 17.0 gm

Sealed remnant returned.


23/02/23
Saurabh Kumar
Assistant Chemical Examiner
JNCH Laboratory


23/02/2023
प्रमोद कुमार अग्रवाल
PRAMOD KUMAR AGARWAL
रासायन परीक्षक वर्ग II
CHEMICAL EXAMINER GR II
जवाहरलाल नेहरू सीमांशुलक प्रबन्ध प्रयोगशाला
Jawaharlal Nehru Customs House Laboratory
नया राणा रोड



**OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X),
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707.
Tel No: 27244983: Fax: 27241828, 27241825.
Email Id - siibx.jnch@gov.in**

75
आजादी का
अमृत महोत्सव

F.No.SG/Misc-119/2022-23/SIIB (X)/JNCH/C-cell

Date: 27.01.2023

To,
The DYCC,
JNCH, Nhava Sheva,
Tal- Uran, Dist. Raigad

*gwh - P
31.01.23
CF II
mailing, CA*

*Dr-ASS, Cell
PBM
31.01.2023
CF*

Sir,

Sub: Testing of the goods attempted to be exported by M/s Apex
International (IEC: CWZPA5083Q) vide Shipping Bill No.
6464481 & 6465938 both dt. 27.12.2022-reg.

Please find enclosed herewith sealed envelopes of samples of below
mentioned goods from the consignment pertaining to Shipping Bill No. 6464481
& 6465938 both dt. 27.12.2022.

Sr. No.	S/B No. and Date	Declared description of goods	Sr. No. of Item
1	6464481 dt. 27.12.2022	Girl One pcs frock made of cotton /MMF	24
2		Girl Two pcs frock made of cotton /MMF	25
3		Girl One pcs frock made of cotton /MMF	55
4	6465938 dt. 27.12.2022	Girl One pcs frock made of cotton /MMF	84
5		Girl One pcs frock made of cotton /MMF	94
6		Girl Two pcs frock made of cotton /MMF	102 ✓

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

- Detailed analysis of composition.
- GSM
- Weight of the sample
- Nature of the sample
- Whether the goods are as per declared description mentioned above.

Thanking You.

Yours faithfully,

M.D. Chavan 27/01/23

Dr. M.D. Chavan
Dy. Commissioner of Customs
SIIB(X), JNCH, Nhava Sheva

Lab NO 180 SZIB (X) dt 31/01/23

S/B No: 6465938 Date: 27.12.22, Sr. No. of Item: 102

Report: On opening the sample packet three pieces of readymade tactile article (1. Sleeveless Girls Frock, 2. Top and 3. Hair band) were received.

Total wt of sample: 138.2 gm

1. Girls Frock: Sample is in the form of readymade textile article (Sleeveless Girls Frock) made of base printed fabric having lining fabric, frill on lower side, elastic on waist and buttons on front. Base woven fabric is composed of polyester filament yarns. Upper lining fabric is knitted composed of polyester filament yarns and lower lining fabric is woven composed of polyester filament yarns. Frill is net fabric composed of polyester filament yarns.

Total wt of sample	= 82.6 gm
Wt of base fabric	= 57.3 gm
Wt of upper lining fabric	= 9.1 gm
Wt of lower lining fabric	= 11.5 gm
Wt of Frill	= 4.4 gm
Wt of elastic and buttons	= Balance
GSM of base fabric	= 75.19

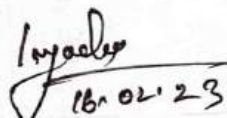
2. Top: Sample is in the form of readymade textile article (Top) made of base dyed fabric having buttons on front, elastic on sleeves. It is wholly composed of polyester filament yarns.

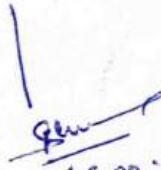
Total wt of sample	= 50.6 gm
Wt of base fabric	= 48.9 gm
Wt of elastic and buttons	= Balance
GSM of base fabric	= 99.96

3. Hair band: Sample is in the form of readymade textile article (Hair band) made of dyed knitted fabric having decorative pieces. It is wholly composed of polyester filament yarns.

Total wt of sample	= 5.0 gm
Wt of base fabric	= 4.1 gm
Wt of Plastic decorative piece	= Balance

SEALED/R/S RETURNED


16.02.23
VINEET YADAV
Chemical Assistant


16.02.2023
डॉ. रवि शंकर शर्मा
Dr. Ravi Shankar Sharma
रासायनिक परीक्षक ग्रेड II
Chemical Examiner Gr II



**OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X),
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707.
Tel No: 27244983: Fax: 27241828, 27241825.
Email Id - siibx.jnch@gov.in**

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आज़ादी का
अमृत महोत्सव

F.No.SG/Misc-119/2022-23/SIIB (X)/JNCH/C-cell

Date: 27.01.2023

To,
The DYCC,
JNCH, Nhava Sheva,
Tal- Uran, Dist. Raigad

Sh. PKA Cell
PSM
31-01-2023
CA

Sir,

Sub: Testing of the goods attempted to be exported by M/s Apex
International (IEC: CWZPA5083Q) vide Shipping Bill No.
6464481 & 6465938 both dt. 27.12.2022-reg.

Shri. Abhayanagar CA
31/01/2023

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 6464481 & 6465938 both dt. 27.12.2022.

Sr. No.	S/B No. and Date	Declared description of goods	Sr. No. of Item
1	6464481 dt. 27.12.2022	Girl One pcs frock made of cotton /MMF	24
2		Girl Two pcs frock made of cotton /MMF	25
3		Girl One pcs frock made of cotton /MMF	55
4	6465938 dt. 27.12.2022	Girl One pcs frock made of cotton /MMF	84 ✓
5		Girl One pcs frock made of cotton /MMF	94
6		Girl Two pcs frock made of cotton /MMF	102

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

- Detailed analysis of composition.
- GSM
- Weight of the sample
- Nature of the sample
- Whether the goods are as per declared description mentioned above.

Thanking You.

Yours faithfully,

(Signature) 27/01/23

Dr. M.D. Chavan
Dy. Commissioner of Customs
SIIB(X), JNCH, Nhava Sheva

Lab No 178 SLB (X) CH 31/01/23

SLB No - 6465938 dt - 27-12-2022

Item No - (84)

SL No - (4)

Wish one pcs frock made of cotton/mnf

Report

The sample as received is in the form of readymade garment (frock) along with cap.
Total wt of sample(frock + cap) = 141.6

1. frock: The sample is in the form of readymade garment (frock). Upper portion of frock is made of dyed woven fabric having white knitted inner lining and lower portion is made of printed woven fabric at lower part with white woven inner lining and net type inner lining. It has zip fastener at the back side and elastic at the waist portion. It is wholly made of polyester filament yarns.

Total wt of frock = 122.4g

Wt. of dyed base woven fabric (upper part) = 40.0g

Wt. of printed base woven fabric (lower part) = 52.9

Wt of white knitted lining present at upper part = 8.2g

Wt of white woven lining present at bottom part = 12.3g

Wt of net type fabric present at lower part = 5.7g

Wt of zip fastener and elastic = balance

GSM of dyed woven fabric = 77.28

GSM of printed woven fabric = 85.53

2. Cap: Sample is in the form of a textile article (cap). It is made of dyed woven fabric and printed woven fabric, having white inner lining of non woven fabric and elastic. Base woven fabric is wholly made of polyester filament yarns and inner lining of non -woven fabric is made of polypropylene.

Total wt of cap = 19.2g

Wt. of base woven fabric = 11.8g

Wt of inner lining = 6.8g

Wt of elastic = balance

SEALED/R/S RETURNED

Abhayankar
15-02-2023
ABHAYANKAR MAURYA
Chemical Assistant

Pramod
15/02/2023
प्रमोद कुमार अग्रवाल
PRAMOD KUMAR AGARWAL
रासायन परीक्षक वर्ग II
CHEMICAL EXAMINER GR II
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Customs House Laboratory
Nheva Sheva न्हावा शेवा



**OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X),
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707.
Tel No: 27244983: Fax: 27241828, 27241825.
Email Id - siibx.jnch@gov.in**

75
आजादी का
अमृत महोत्सव

F.No.SG/Misc-119/2022-23/SIIB (X)/JNCH/C-cell

Date: 27.01.2023

To,
The DYCC,
JNCH, Nhava Sheva,
Tal- Uran, Dist. Raigad

Dr MM, CEA
pm
31.01.2023
CE

Sir,

Sub: Testing of the goods attempted to be exported by M/s Apex International (IEC: CWZPA5083Q) vide Shipping Bill No. 6464481 & 6465938 both dt. 27.12.2022-reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 6464481 & 6465938 both dt. 27.12.2022.

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5		Girl One pcs frock made of cotton /MMF	94
6		Girl Two pcs frock made of cotton /MMF	102

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

- Detailed analysis of composition.
- GSM
- Weight of the sample
- Nature of the sample
- Whether the goods are as per declared description mentioned above.

Thanking You.

Yours faithfully,

[Signature] 27/01/23

Dr. M.D. Chavan
Dy. Commissioner of Customs
SIIB(X), JNCH, Nhava Sheva

Lab NO 175 SIB (X) dt 31/01/23

S/B No 6464481 / 27.12.22

Report:- The sample as received is in the form of a readymade garment (Baby girl frock & Cap).

① Frock:- The sample is in the form of a dyed woven readymade garment (Baby girl frock). It is made of dyed woven fabric, white knitted lining, white woven lining, white net fabric, dyed lace stitched on the front side & plastic buttons. All the fabrics are wholly composed of polyester filament yarns.

Total weight of sample = 132 gm

Weight of dyed woven fabric = 106 gm

White woven lining = 13.5 gm.

White knitted lining = 08.1 gm

White net fabric = 03 gm

Plastic button & zip = Balance.

② Cap:- The sample is an article (cap). It is made of dyed woven fabric, non woven lining and elastic strip. Dyed woven fabric is made of polyester filament yarns, and non woven lining is made of polyethylene.

Total weight of Cap = 21.3 gm.

Weight of woven fabric = 12.3 gm

Non woven fabric = 8.0 gm

Elastic = Balance.

Sealed remnant returned

Sunil Bagotia

07/02/2023

Sunil Bagotia
Assistant Chemical Examiner
JNCH Laboratory

M. Maity 07.02.2023

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



**OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X),
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707.
Tel No: 27244983: Fax: 27241828, 27241825.
Email Id -- siibx.jnch@gov.in**

75
आजारीका
अमृत महोत्सव

F.No.SG/Misc-119/2022-23/SIIB (X)/JNCH/C-cell

Date: 27.01.2023

To,

The DYCC,

JNCH, Nhava Sheva,

Tal- Uran, Dist. Raigad

Sir,

Sub: Testing of the goods attempted to be exported by M/s Apex International (IEC: CWZPA5083Q) vide Shipping Bill No. 6464481 & 6465938 both dt. 27.12.2022-reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 6464481 & 6465938 both dt. 27.12.2022.

Sr. No.	S/B No. and Date	Declared description of goods	Sr. No. of Item
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4	6465938 dt. 27.12.2022	Girl One pcs frock made of cotton /MMF	84
5		Girl One pcs frock made of cotton /MMF	94
6		Girl Two pcs frock made of cotton /MMF	102

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

- Detailed analysis of composition.
- GSM
- Weight of the sample
- Nature of the sample
- Whether the goods are as per declared description mentioned above.

Thanking You.

Yours faithfully,

Dr. M.D. Chavan

Dy. Commissioner of Customs
SIIB(X), JNCH, Nhava Sheva

Lab NO 179 STIB & dt 31/01/23

S/B No = 6465938 dt 27.12.2022

Sr. No of item = 94

Report - The Sample as received is in the form of ready made garment (Girl one piece frock).

Net wt of Sample = 127.9 gm.

It is composed of Dyed woven fabric stitched with Printed woven fabric, inner lining white knitted fabric at upper portion and inner lining white woven fabric with white net fabric at lower portion. Elastomeric strips are stitched at arm side and decorative plastic buttons at front side.

• Wt of Dyed woven fabric (It is wholly made of Polyester filament yarns) = 40.0 gm

Gm = 100.2

• Wt of Printed woven fabric (It is wholly made of Polyester filament yarns) = 54.6 gm

Gm = 94.2

• Wt of inner lining white knitted fabric (It is wholly made of Polyester filament yarns) = 8.9 gm

• Wt of inner lining white woven fabric (It is made of one side Polyester filament yarns and other side blended Polyester and cotton spun yarns) = 15.2 gm

Polyester = 81.3% by wt

Cotton = Balance.

Gm = 51.7

• Wt. of net fabric (It is wholly made of Polyester) = 5.5 gm

• Wt of Elastomeric strips = 2.0 gm.

• Wt of Decorative plastic button = Balance.

Sealed segment sample returned.

VR

15.02.2023

Rajesh Kumar Verma

Assistant Chemical Examiner

RS
15.02.2023

CE II

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



OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X),
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707.
Tel No: 27244983: Fax: 27241828, 27241825.
Email Id - sjibx.jnch@gov.in



F. No. SG/INV-173/2022-23/SIIB(X) JNCH
DIN No.:

Date: 24.04.2023

To

M/s. Apex International,
MIG 152, Azad Nagar, T.P. Nagar,
Moradabad, UP-244001

Gentlemen,

**Sub: Provisional release of the goods covered under Shipping
Bills bearing No.6464481, 6465938 all dt. 27.12.2022 -reg.**

This is to inform that the Competent Authority has permitted the "Provisional Release" of the goods for export covered under the above-mentioned Shipping Bills on the following conditions: -

- a) Execution of Bond equivalent to the amount of total declared FOB value, and
- b) Furnishing of Bank Guarantee having self-renewal clause for the amount of Rs. 10,00,000/- (Rupees: Ten Lakh only).

Further, you are directed to get your Bond and BG accepted by the DC/AC, Docks, SPEEDY CFS before "Provisional Release" of the subject goods within a period of one month.


24/04

(Kuldeep S. Kumbhar)
Dy. Commissioner of Customs
SIIB(X), JNCH

Copy to:

1. DC/AC, Export, SPEEDY CFS with a request to send the confirmation of "Provisional Release". The Bond and BG particulars should be entered in the online module at your end itself.
2. Customs Broker - M/s. Sri Mother Shipping Pvt. Ltd. (11/2724)
3. The Manager, SPEEDY CFS.

APEX INTERNATIONAL

Traders & Exporter of Handicrafts Aluminium, Brass, Glass Iron etc.

Ref.

Date

Date: 10/04/2023.

To,
The Assist. Commissioner of Custom
SIIB EXPORT
J.N.P.T (NHAVA SHEVA)

Ref: Kindly allow for Back to Town hold cargo against S/Bill No. 6464481 &
6465938 Dated: 27/12/2022.

Dear Sir,

With the reference to above mentioned subject we want to our cargo back to town. From last four months our cargo & container is lying at speedy CFS. We had face a very big loss in Demurrage & Detention, so it's a kind request to you please release our cargo as per custom formalities & give us our goods back to town.

Kindly do the needful & oblige.

Thanking you.

For Apex International
Lab. B.V.
Prop.

ADD.: MIG 152, Azad Nagar, T.P. Nagar, Moradabad-244001, U.P.-India
Mob.: 91-9639409752

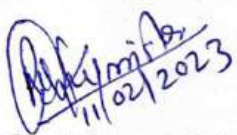
Market Enquiry Report of M/s. Apex International (IEC: CWZPA5083Q)
conducted on 11.02.2023

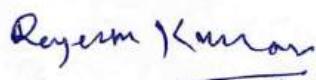
As per instructions of Dy. Commissioner, SIIB(X), JNCH, the undersigned officer from SIIB (X) & CIU along with appraising officer Shri Paras Mishra, SIO, SIIB(X), JNCH and Shri Ravindra Kumar Mishra, authorized representative of exporter conducted market survey of goods covered under Shipping Bills No. 6465938 and 6464481 both dated 27.12.2022 presented for export by M/s. Apex International. The team carried representative samples of the goods which were drawn from the aforesaid consignments covered under 02 Shipping Bills. Market enquiry was conducted on 11.02.2023 in wholesale market near Chakla Street, Masjid, Mumbai.

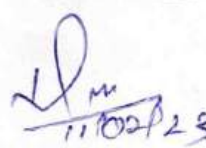
To ascertain the fair market value of the goods, we visited the different Wholesale Shops near Chakla Street, Masjid, Mumbai. The samples were opened in presence of authorized representative of exporter Shri Ravindra Kumar Mishra. Representative samples were shown to the shopkeeper of subject goods and 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 all three officers and Exporter's authorized representative agreed are as follows:

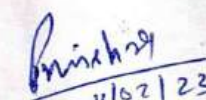
S/B No.	Item Description	Shop 1 Raiyan Collection Shop no. 4, 10/16, Sheriff Devji Street, Next to Chakla Restaurant, Masjid, Mumbai-03	Shop 2 Bismillah Traders, 151/153, Yusuf MeherAli Road, Chakla Street, Masjid, Mumbai-03	Shop 3 Huda Enterprises, Chakls Street, Masjid, Mumbai-03	Average wholesale price	Value of the goods after adding 30% miscellaneous expenses in Rs. /Pc
6465938 dated 27.12.2022	Girls One piece frock	325	315	330	323	420
	Girls Two piece frock	200	210	235	215	280
6464481 dated 27.12.2022	Girls One piece frock	325	315	330	323	420
	Girls Two piece frock	200	210	235	215	280

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.


(Ravindra Kumar Mishra)
Authorized Representative of
M/s Apex International


11/2/23
Rajesh Kumar
IO/SIIB(X)


11/02/23
Dharmendra Kumar
IO/CIU


11/02/23
Paras Mishra
SIO/SIIB(X)