



5/10-289/2025-26/ADJ/ADCL/CEAC/NS-11/CAC/JNCH

 सत्यमेव जयते	<p>आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय Office of Commissioner of Customs NS-II जवाहरलाल नेहरू कस्टम हाउस, न्हावा शेवा, जिला- रायगढ़, महाराष्ट्र- 400 707 Jawaharlal Nehru Custom House, Nhava Sheva, Dist.- Raigad, Maharashtra - 400 707</p>	
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F. No: CUS/ASS/MISC/680/2024-CEAC

Date: 10.09.2025

CUS/SIIB/ALT/232/2024-SIIB(E)

DIN NO.- 20250978 NT000000A682

SCN NO.- 905/2025-26/ADJ/ADCL/CEAC/NS-11/CAC/JNCH

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

M/s AS India (IEC- EOWPS4589Q) having its office at GROUND FLOOR, SHOP NO.5, TODAY ELITE, PLOT NO.325, SECTOR NO.17, ULWE, Chowk, Raigad, Maharashtra, 410206 (hereinafter referred to as "the exporter") had filed a Shipping bill No. 9474148 dated 29.04.2024(hereinafter referred to as "the Shipping Bill") (RUD- I) through Customs Broker M/s. Balachandiran Clearing And Shipping Agency (CHA License No. 11/349), for export of following items destined to UAE. The details are as under:

TABLE-I

SB No./ Date	Description	Quantity (PCS)	FOB (INR)	DBK (INR)	RoSCTL (INR)	RoDTEP (INR)	IGST (INR)
9474148 DATED 29.04.2024	GIRL'S 2PCS SUIT OF BLEND	2907	₹ 12,02,044.50	₹ 40,869.51	₹ 52,288.93	₹ 0.00	73,499.62
	BOY'S 2PCS SUIT OF BLEND	761	₹ 3,14,673.50	₹ 10,698.90	₹ 13,688.30	₹ 0.00	1,81,544.40
	BOY'S SHIRTS OF COTTON	3000	₹ 13,64,550.00	₹ 32,749.20	₹ 82,555.28	₹ 0.00	68,227.50
	GIRL'S 1PCS OF POLYSTER	376	₹ 1,86,571.20	₹ 5,410.56	₹ 8,862.14	₹ 0.00	11,313.36
TOTAL		7044	₹ 30,67,839.20	₹ 89,728.17	₹ 1,57,394.65	₹ 0.00	334584.88

2. Based on specific intelligence regarding the export of a suspicious consignment by M/s AS India (IEC- EOWPS4589Q) under Shipping Bill No. 9474148 dated 29.04.2024 at JWR CFS, the goods declared as "Readymade Garments" were placed on hold vide Hold No. 17/2024-25/SIIB(X) through letter F.No. CUS/SIIB/ALT/232/2024-SIIB(E) dated 02.05.2024, for examination of the same as the supply chain of the exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very

highly overvalued and mis-declared, to avail illegitimate claim of drawback and other export incentives. Hence the case was taken up by this unit for detailed investigation.

3. Consequently, the subject goods pertaining to Shipping Bill No. 9474148 dt. 29/04/2024 were subjected to 100% examination vide Panchanama dated 15.05.2024 (RUD-II) in the presence of two independent Panchas and representatives of Customs broker. During the examination, the quantity and physical description of the goods were found as per declaration in the said Shipping Bill, their corresponding invoices and Packing lists w.r.t. declared quantity and description. Representative Sealed Samples (RSS) of the goods were drawn randomly for the purpose of testing and further investigation.

4. Further, 04 letters dated 22.05.2024 was forwarded to DYCC, JNCH for testing of RSS in order to determine exact characteristics, nature and composition of the subject goods. The details of test report (RUD-III) are as under:

Item No	Item Description	RITC	Drawback Sr. No.	ROSCTL Sr. No.	DYCC Test Report
1	GIRL'S 2PCS SUIT OF BLEND	62042290	62040402B	62040402B	Lab no. 392/SIIB(X) dated 24.05.2024; Report: The sample as received is in the form of readymade textile article (2 pieces) 1. T shirt 2. Pant Total weight of the sample = 201.1 gms; 1. T shirt: The sample as received is in the form of dyed and printed knitted fabric. It is wholly composed of spun yarn of cotton. Net weight of sample = 71.3 gms; 2. Pant: It is made of dyed woven fabric having 2 pockets and stitched with elastomeric strip at waist. Buttons and decorative items are pasted at front side. Base fabric is composed of spun yarns of cotton on one side and filament yarn of Polyester together with spandex on other side. Pockets are wholly composed of filament yarns of Polyester. Net weight of sample = 129.8 gms, Weight of base fabric =118.7 gms, Weight of elastic strip = 6.6 gms, Weight of pockets = 1.99 gm, Weight of decorative items and buttons= Balance; % Composition: % of cotton= 71.53, % of Polyester = 26.17, % of spandex= balance

2	BOY'S 2PCS SUIT OF BLEND	62031990	62030402B	62030402B	Lab no. 397/SIIB(X) dated 24.05.2024, Report- On opening the sample packet two pieces set of a readymade garment article found i.e. shirt and half pant; Total weight of sample= 134.7 gms; Shirt: The sample as received is in the form of printed woven readymade textile article (half sleeves shirt with collar) stitched multicolored strip at pocket, cuffs and front side. The base fabric is composed of blended spun yarns cotton and polyester. Multicolored strip is composed of polyester filament yarn and polyethylene yarn, material inside the collar is made of paper and polyester fabric. Total weight of shirt= 64.3 gms; Weight of base fabric= 56.8 gms; Weight of strip= 3.8 gms; Weight of material inside the collar= Balance; % Composition of base fabric: Cotton= 57.5%, Polyester= Balance, GSM= 126.0; 2. Half Pant- The sample as received is in the form of yarn dyed woven readymade textile article (half pant) stitched with elastic strip at waist. The base fabric is composed of cotton yarn on one side and polyester filament yarn on other side. ; Total weight of half pant = 70.4 gms; Weight of base fabric = 67.6 gms; Weight of elastic strip = Balance; % composition of base fabric: Cotton- 76.0%, Polyester - Balance, GSM=274.86
3	BOY'S SHIRTS OF COTTON	62052090	620501B	620501B	Lab no. 396/SIIB(X) dated 24.05.2024; Report: Sample as received is in the form of grey colored readymade textile article (shirt) fitted with buttons on front side. Base fabric is made of dyed woven fabric wholly composed of cotton. Net weight of sample = 81.9 gm, Weight of base fabric = 80.01 gm,  Weight of buttons = Balance, GSM of the sample= 119.86
4	GIRL'S 1PCS OF POLYESTER	62041919	62040303B	62040303B	Lab No. 395/SIIB(X) Dated 29.04.2024; Report The sample received is in the form of readymade textiles article (Girl's Frock). It consists of dyed woven fabric, dyed and printed woven fabric (frill design middle and bottom portion), dyed knitted inner lining, zip fastener on back side & decorated with lace and plastic beads on front side. All the fabrics are wholly composed of polyester filament yarns. Total weight of sample=255.5gms; Weight of dyed and printed woven fabric=90.5 gms; Weight of dyed woven fabric=95.7 gms; Weight of dyed knitted inner lining=59.2 gms; Decorated lace, plastic beads and Zip fastener= Balance.

As per the DYCC report, all goods were found to be as declared in terms of composition, in the above mentioned Shipping Bill.

5. To ascertain prevailing market value of the goods, the market enquiry of the goods found covered under the subject shipping bill was required to be conducted, therefore this office had requested the exporter to represent them during the said market enquiry. Hence, the market enquiry was conducted on 30.05.2024 (RUD-IV) along with authorized representative of the exporter. As per the market enquiry the value of the goods has been re-determined and accordingly the export incentives have been re-determined. The re-determined FOB value of the goods and corresponding export incentives under the Shipping Bills would be as below:

Table-II

Sl No.	Shipping Bill No. & Date	Description of goods	Quantity	Declared			Re-determined		
			(PCS)	FOB (INR)	Drawback (INR)	ROSCTL (INR)	FOB	Drawback	ROSCTL
1	9474148 DATED 29.04.2024	GIRL'S 2PCS SUIT OF BLEND	2907	₹ 12,02,044.50	₹ 40,869.51	₹ 52,288.93	₹ 9,83,094.55	₹ 33,425.21	₹ 42,764.61
2		BOY'S 2PCS SUIT OF BLEND	761	₹ 3,14,673.50	₹ 10,698.90	₹ 13,688.30	₹ 2,55,972.73	₹ 8,703.07	₹ 11,134.82
3		BOY'S SHIRTS OF COTTON	3000	₹ 13,64,550.00	₹ 32,749.20	₹ 82,555.28	₹ 10,36,353.28	₹ 24,872.48	₹ 62,699.38
4		GIRL'S 1PCS OF POLYSTER	376	₹ 1,86,571.20	₹ 5,410.56	₹ 8,862.14	₹ 1,40,145.45	₹ 2,522.62	₹ 6,656.90
TOTAL			7044	₹ 30,67,839.20	₹ 89,728.17	₹ 1,57,394.65	₹ 24,15,566.01	₹ 69,523.38	₹ 1,23,255.71

Since the drawback for item no. 4 has been wrongly claimed, the declared FOB as well as the claimed export incentives are to be re-determined as under:

TABLE-III

Item No	Item Description	DECLARED						REDETERMINED					
		RITC	Drawback	Rate	RoSCTL	RATE		RITC	Drawback	Rate	RoSCTL	RATE	
						State	Centre					State	Centre
1	GIRL'S 2PCS SUIT OF BLEND	62042290	62040402B	3.4	62040402B	2.5	1.85	62042290	62040402B	3.4	62040402B	2.5	1.85
2	BOY'S 2PCS SUIT OF BLEND	62031990	62030402B	3.4	62030402B	2.5	1.85	62031990	62030402B	3.4	62030402B	2.5	1.85
3	BOY'S SHIRTS OF COTTON	62052090	620501B	2.4	620501B	3.6	2.45	62052090	620501B	2.4	620501B	3.6	2.45
4	GIRL'S 1PCS OF POLYSTER	62041919	62040303B	2.9	62040303B	2.65	2.1	61044300	61040303B	1.8	61040303B	2.65	2.1

Thus the final re-determinations are as under: TABLE-  
IV

Sr. No	SB & Date	Description of Goods	Avg. Whole sale Price	PMV	Declared FoB	Re-determined FoB Value = Declared FoB * (Redetermined PMV/Declared PMV)	Drawback Rate	REdetermined Drawback	State RoSCTL Rate	Redetermined State RoSCTL	Central RoSCTL Rate	Redetermined Central RoSCTL	Total Redetermined RoSCTL
1	9474148 DATED 29.04.2024	GIRL'S 2PCS SUIT OF BLEND	372.00	454.85	₹ 12,02,044.50	₹ 9,83,094.55	3.4	₹ 33,425.21	2.5	₹ 24,577.36	1.85	₹ 18,187.25	₹ 42,764.61
2		BOY'S 2PCS SUIT OF BLEND	370.00	454.85	₹ 3,14,673.50	₹ 2,55,972.73	3.4	₹ 8,703.07	2.5	₹ 6,399.32	1.85	₹ 4,735.50	₹ 11,134.82
3		BOY'S SHIRTS OF COTTON	380.00	500.34	₹ 13,64,550.00	₹ 10,36,353.28	2.4	₹ 24,872.48	3.6	₹ 37,308.72	2.45	₹ 25,390.66	₹ 62,699.38
4		GIRL'S 1PCS OF POLYSTER	410.00	545.82	₹ 1,86,571.20	₹ 1,40,145.45	1.8	₹ 2,522.62	2.65	₹ 3,713.85	2.1	₹ 2,943.05	₹ 6,656.90
TOTAL					₹ 30,67,839.20	₹ 24,15,566.01		₹ 69,523.38		₹ 71,999.25		₹ 51,256.46	₹ 1,23,255.71

It is thus seen that the exporter has attempted to claim undue export incentives which are summarized as under:

Table-V

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess Export benefits (in Rs.)
₹ 24,15,566.01	₹ 20,204.79	₹ 34,138.94	₹ 54,343.73

6. As can be seen from the table above, based on the market enquiry conducted on 30.05.2024, it appears that the goods declared by the exporter in the Shipping Bill No. 9474148 dated 29.05.2024 have been mis-declared in terms of their value. The value of the goods have been re-determined based on the market survey report dated 30.05.2024. The export incentive such as drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the table above. Hence the declared value i.e. Rs. 30,67,839.20/- appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of export goods is to be done in terms of Section 14 of the Customs

Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007.

#### 7. Re-determination of Valuation

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

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

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

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

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

As per the provisions of Rule 6 *ibid*, the assessable value of the goods is proposed to be re-determined under Rule 6 *ibid*, i.e. as per the residual method. Accordingly, Market survey was conducted by the officers of SIIB (Export) on 30.05.2024. Value of the goods was taken from 3 different shops/dealers and

average of their prices was taken as market value of the same. The details of the determination of the value is summarized in the Market Survey Report dated 30.05.2024.

**8.** Further, an alert to withhold the export incentives against the exporter M/s. AS India (IEC-EOWPS4589Q) was inserted during the investigation.

**9.** In the meantime, on Exporter's request, the goods were allowed to be released provisionally for Back to Town on execution of bond equivalent to 100% redetermined value of the subject goods and on submission of Bank Guarantee amounting to Rs. 60,000/- (Rupees Sixty Thousands Only).

**10.** Further, the jurisdictional AC/CGST Commissionerate of the exporter was requested to verify genuineness of the Exporter M/s AS India, to which the Asstt. Commissioner, Division-V, Commissionerate- Raigarh, CGST, Mumbai, vide their letter dated 24.06.2024(RUD-V) have interalia replied that:

*"The above said taxpayer is registered under GST on 22.09.2023 and its PPOB shown on 'BOWEB' GST Portal as Shop No.5. Ground Floor, Today Elite, Plot No.325. Sector No.17, Ulwe, Chowk, Raigad 410206, which was visited on 11.06.24 by the Inspector. Division-V, CGST & C.Ex. Raigad to check existence of the said unit.*

*During the visit, the premise was found closed and neither any business activity nor the existence of the taxpayer was found at the said premise. Further a signboard of other person namely Mis. G.K Trading Co. having GSTIN27NLMPK0559LIZA was displayed at the premise indicating that the same premise was used by another person or entity.*

*On 'BOWEB' GST Portal, it is noticed that M/s. G.K Trading Co. (GSTIN27NLMPK0559LIZA) registered under GST on 30.10.2023 mapped with R-I. Div-V. CGST & C.Ex. Raigad and its PPOB shown as the same as of the taxpayer M/s. AS India (GSTIN 27EOWPS4589Q1Z7).*

*It is observed that M/s. A S India (GSTIN-27EOWPS4589Q1Z7) has filed "Nil" returns on quarterly basis for the period Sept., 23, Dec., 23 & March, 24 only. Further from GSTR-2B, it is noticed that ITC of Rs.25/- in CGST & SGST each is auto drafted in GSTR-2B in the month of Jan., 24 and availed by taxpayer in the month of March, 24. As per NIL filed GSTR-1, supply chain cannot be ascertained."*

From the GST report received above, it is clear that the exporter is a fly by night operator, and was established only to export inferior goods to claim higher export incentives.

**11.** In order to record the statement of M/s AS India (IEC- EOWPS4589Q), under section 108 of Customs Act, 1962 04 Summons have been issued vide DIN-20241178NT000061076D dated 19.11.2024, DIN-20250278NT0000491347 dated 03.02.2025, DIN-20250278NT000000BEF8 dated 13.02.2025 and DIN- 20250278NT00000050D7 dated 24.02.2025 (RUD-

VI) in the name of M/s AS India to appear before the office of SIIB(X) under Section 108 of the Customs Act, 1962. Despite 04 summons issued to the exporter, he did not appear before this office to depose his statement.

**12.** Further, 04 Summons have been issued vide CBIC-DIN20250178NT000000D7F1 dated 25.01.2025, DIN-20250278NT000000DB49 dated 06.02.2025, DIN- 20250278NT000000CC4E dated 17.02.2024 and DIN20250278NT000000A615 dated 24.02.2025, in the name of CB M/s. Balachandiran Clearing and Shipping Agency (11/349). However no one from CB has appeared before this office to depose his statement.

**13. PAST EXPORTS:**

On perusal of the ICES 1.5 system, it is seen that the exporter did not file any shipping bill prior to the 01 live shipment which is under investigation.

**14. RELEVANT LEGAL PROVISIONS**

A. Customs Act, 1962

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

Section 50: Entry of goods for exportation. –

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

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

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

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

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

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

(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

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

Section 113(ia): Any goods entered for exportation under claim for drawback which do not correspond in any material particular with any information furnished by the Exporter or manufacturer under this Act in relation to the fixation of the rate of drawback under Section 75, shall be liable to confiscation; Section 113(ja): any goods entered for exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the provisions of this Act or any other law for the time being in force;

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

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

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

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

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

#### B. Foreign Trade (Development and Regulation) Act, 1992

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

#### C. Foreign Trade (Regulation) Rules, 1993

Rule 11: On the importation into, or exportation out of, any customs ports of any goods, whether liable to duty or not, the owner of such goods

shall in the Bill of Entry or the Shipping Bill or any other documents prescribed under the Customs Act, 1962 (52 of 1962), state the value, quality and description of such goods to the best of his knowledge and belief and in case of exportation of goods, certify that the quality and specification of the goods as stated in those documents, are in accordance with the terms of the export contract entered into with the buyer or consignee in pursuance of which the goods are being exported and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or Shipping Bill or any other documents.

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

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

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

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

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

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

- (a) cost of production, manufacture or processing of export goods;

(b) charges, if any, for the design or brand;(c) an amount towards profit”.

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

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

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

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

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

#### E. Customs Brokers Licensing Regulations, 2018:

10. Obligations of Customs Broker.—A Customs Broker shall —

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

**15.** M/s AS India (IEC- EOWPS4589Q) having its office at GROUND FLOOR, SHOP NO.5, TODAY ELITE, PLOT NO.325, SECTOR NO.17, ULWE, Chowk, Raigad, Maharashtra, 410206 had filed 01 Shipping bill No. 9474148 dtd 29.04.2024 filed by Customs Broker M/s. Balachandiran Clearing And Shipping Agency (CHA License No. 11/349). The re-determined FOB value of the said goods covered under the above mentioned Shipping Bill comes to Rs. 24,15,566.01/- as against the declared FOB value of Rs. 30,67,839.20/-. By inflating the FOB value, the exporter was attempting to claim Drawback of Rs 89,728.17/- and RoSCTL of Rs. 1,57,394.65/- whereas they were eligible for Drawback of Rs. 69,523.38/- and RoSCTL of Rs. 1,23,255.71/- respectively. (as

tabulated in Table-II above). Further, M/s AS India (IEC- EOWPS4589Q) attempted to claim IGST amount of Rs. 3,34,584.88, hence, a letter to GST authority (proper officer) is being addressed for recovery/investigation of said differential/claimed IGST amount at their end.

15.2 As can be seen from the Table-II above, based on the market enquiry conducted on 30.05.2024, it appears that the goods declared by the exporter in the Shipping Bills No. 9474148 dtd 29.04.2024 have been mis-declared in terms of their value. During the market enquiry it was found that the value of the goods filed under the said Shipping Bill was inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The export incentive such as drawback & RoSCTL are therefore re-determined with respect to the re-determined FOB as mentioned in the table-II above. It can thus be seen that the goods are misdeclared to avail undue export incentive and thereby rendering the goods liable for confiscation under section 113 (i), 113(ia) and 113 (ja) of the Customs Act, 1962.

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

15.4 As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue export benefits not legitimately payable to them. The exporter had declared the FOB value in the shipping bill as Rs. 30,67,839.20/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 24,15,566.01/- only and hence higher Drawback & RoSCTL and other export incentives were claimed. Thus, it appeared that the said goods were attempted to be exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as exporter had furnished wrong declaration to the Custom Authorities.

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

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

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

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

15.8 The value of the impugned goods is, therefore, proposed to be redetermined under the residual Rule 6 of CVR (Export) Rules, 2007. This rule stipulates that subject to the provisions of Rule 3, where the value of the export goods cannot be determined under the provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods have been re-determined as 24,15,566.01/- as per the market enquiry conducted of the subject goods.

15.9 With respect to the exporter M/s AS India (IEC- EOWPS4589Q), jurisdictional the jurisdictional AC/CGST Commissionerate of the exporter was requested to verify genuineness of the Exporter M/s AS India, to which the Asstt. Commissioner, Division-V, Commissionerate- Raigarh, CGST, Mumbai, vide their letter dated 24.06.2024(RUD-V) have inter-alia replied that:

*"The above said taxpayer is registered under GST on 22.09.2023 and its PPOB shown on 'BOWEB' GST Portal as Shop No.5. Ground Floor, Today Elite, Plot No.325. Sector No.17, Ulwe, Chowk, Raigad 410206, which was visited on 11.06.24 by the Inspector. Division-V, CGST & C.Ex. Raigad to check existence of the said unit.*

*During the visit, the premise was found closed and neither any business activity nor the existence of the taxpayer was found at the said premise. Further a signboard of other person namely Mis. G.K Trading Co. having GSTIN27NLMPK0559LIZA was displayed at the premise indicating that the same premise was used by another person or entity.*

*On 'BOWEB' GST Portal, it is noticed that M/s. G.K Trading Co. (GSTIN 27NLMPK0559LIZA) registered under GST on 30.10.2023 mapped with R-I. Div-V. CGST & C.Ex. Raigad and its PPOB shown as the same as of the taxpayer M/s. A. S. India (GSTIN 27EOWPS4589Q1Z7).*

*It is observed that M/s. A. S. India (GSTIN-27EOWPS4589Q1Z7) has filed "Nil" returns on quarterly basis for the period Sept., 23, Dec., 23 & March, 24 only. Further from GSTR-2B, it is noticed that ITC of Rs.25/- in CGST & SGST each is auto drafted in GSTR-2B in the month of Jan., 24 and availed by taxpayer in the month of March, 24. As per NIL filed GSTR-1, supply chain cannot be ascertained."*

From the GST report received above, it is clear that the exporter is a fly by night operator, and was established only to export inferior goods to claim higher export incentives. Therefore, it appears that the exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them. Hence, M/s AS India (IECEOWPS4589Q) appears liable for penalty under section 114AC of the Customs Act, 1962.

**16.** It is thus cogent and clear that the exporter M/s. AS India (IECEOWPS4589Q) had mis-declared the impugned goods in terms of their value and attempted to defraud the Government by claiming undue higher amount of Drawback and RoSCTL and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

**17.** It further appears that the exporter M/s AS India (IEC- EOWPS4589Q) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value of the impugned goods and attempting to export improperly as their omission and commission has rendered the goods liable for confiscation u/s 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

**18.** M/s AS India (IEC- EOWPS4589Q), has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with mala-fide intent to avail undue/excess export benefits in form of Drawback and ROSCTL. Further, as per the GST verification report, exporter was operating as fly by night and is currently not traceable at his principal place of business and is a bogus firm. Therefore, M/s AS India (IEC- EOWPS4589Q) is also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional misdeclaration.


**19.** The Custom Broker M/s. Balachandiran Clearing And Shipping Agency (License No. AADPA5222D) failed to ascertain the veracity and genuineness of the export firm M/s AS India (IEC- EOWPS4589Q). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, as stated by the CB, they have merely taken copies of the IEC and GST registration from the exporter and started filing

Shipping Bills on their behalf. The CB has to verify the antecedents of the exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. The CB in their voluntary statement has submitted that they had not verified the principal place of business of the exporter. Had the CB confirmed the veracity and genuineness of the exporter through their own independent and reliable sources, he could have easily known that the exporter and their supply chain is dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

**21.** Now, M/s AS India (IEC- EOWPS4589Q) having its registered office at GROUND FLOOR, SHOP NO.5, TODAY ELITE, PLOT NO.325, SECTOR NO.17, ULWE, Chowk, Raigad, Maharashtra, 410206 through their proprietor ARSHAD AKBAR SHAIKH, are hereby called upon to Show Cause to the Additional Commissioner of Customs, CAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i. The declared FOB value of Rs. 30,67,839.20/- covered under the Shipping Bill no. 9474148 dated 29.04.2024 should not be rejected and re-determined to Rs. 24,15,566.01/- under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 as detailed above.
- iii. The said impugned export goods covered under the Shipping Bill no. 9474148 dated 29.04.2024 having total declared FOB value of Rs. 30,67,839.20/- appear to be mis-declared in terms of value and in classification in respect of item no. 4 declared in the shipping bill i.e. "Girl's 1Pcs of Polyster" and are liable for confiscation under the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.
- iv. The claimed Drawback of Rs. 89,728.17/- and RoSCTL of Rs. 1,57,394.65/- covered under shipping bill no. 9474148 dated 29.04.2024 should not be rejected on account of release of goods for back to town.
- v. Penalty should not be imposed on M/s AS India (IECEOWPS4589Q) under Section 114(iii) and 114AA of the Customs Act, 1962.
- vi. Penalty should not be imposed on M/s AS India (IEC-EOWPS4589Q) under Section 114AC of the Customs Act, 1962.
- vii. The Bond should not be enforced and Bank Guarantee of Rs.60,000/- (Rupees Sixty Thousand Only) at the time of Provisional Release of the goods for Export, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

- 22.** M/s. Balachandiran Clearing And Shipping Agency (CHA License No. 11/349) are hereby called upon to Show Cause to the Additional Commissioner of Customs, CAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why-
- i. Penalty should not be imposed on M/s. Balachandiran Clearing And Shipping Agency (CHA License No. 11/349) under Section 114(iii) and Section 114AA of the Customs Act, 1962.
- 23.** The notices are required to specifically mention in their written reply as to whether they wish to be heard in person before the case is decided. In case the noticees do not submit a written reply within the aforesaid period or if they fail to attend the personal hearing, whenever it is fixed by the adjudicating authority, the case will be decided on the basis of material evidence available on record, ex parte, without any further reference to them.
- 24.** 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.
- 25.** This Show Cause Notice is issued without prejudice to department's right to amend, modify, supplement and revise the Show Cause Notice with additional facts in support of allegation contained in the Show Cause Notice. This Notice is issued without prejudice to any other action that may be initiated against the noticees or any other person under the Customs Act, 1962 or any other Act or law for the time being in force in India in relation to the goods covered in this Show Cause Notice also.
- 26.** The list of Relied Upon Documents is attached as Annexure-I.

  
(Raghu Kiran B.)

Addl. Commissioner of Customs  
CEAC, NS-II

To,

Noticees,

1. M/s AS India (IEC- EOWPS4589Q)  
GROUND FLOOR, SHOP NO.5, TODAY ELITE,  
PLOT NO.325, SECTOR NO.17, ULWE, Chowk,  
Raigad, Maharashtra, 410206
2. M/s. Balachandiran Clearing And Shipping Agency  
(License No.AADPA5222D), Shop No. 1326,  
Near Building No. 170, Kanamwar Nagar,  
Vikhroli East, Mumbai- 400083

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./AO, EDI, JNCH for uploading on website;
- v. Office Copy

Annexure – I

Sr. No.	List of Relied Upon Documents
RUD-I	Copy of Shipping bills No. 9474148 dated 29.04.2024
RUD-II	Panchanama dated 15.05.2024
RUD-III	DYCC Test Reports
RUD-IV	Copy of market enquiry dated 30.05.2024
RUD-V	Copy of letter dated 24.06.2024 received from Asstt. Commissioner, Division-V, CGST- Raigad.
RUD-VI	Copy of Summons issued vide DIN-20241178NT000061076D dated 19.11.2024, DIN-20250278NT0000491347 dated 03.02.2025, DIN20250278NT000000BEF8 dated 13.02.2025 and DIN20250278NT00000050D7 dated 24.02.2025 M/s AS India (IECEOWPS4589Q)
RUD-VII	Copy of Summons CBIC- Copy of Summons CBIC- CBIC- DIN20250178NT000000D7F1 dated 25.01.2025, DIN-20250278NT000000DB49 dated 06.02.2025, DIN-20250278NT000000CC4E dated 17.02.2025 and Summons CBIC- DIN- 20250278NT000000A615 dated 24.02.2025 issued to the Customs Broker

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

**Pancha No. 1**

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

**Pancha No. 2**

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

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Abhishek Meena, an Intelligence Officer, SIIB(X), JNCH on 15.05.2024 at 10:00 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-410206 to witness the examination of goods of exporter M/s A S INDIA (IEC: EOWPS4589Q) covered under 01 Shipping Bill No. 9474148 dtd 29.04.2024 stuffed inside Container No. MRKU3208007 inside JWR CFS, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Ganesh M. Thite authorized representative of M/s. Balachandiran Clearing And Shipping Agency (CHA License No. 11/349). Then the officer explained to us that the exporter M/s A S INDIA (IEC: EOWPS4589Q) having address at Ground Floor, Shop No. 5, Today Elite, Plot No. 325, Sector No. 17, Ulwe, Chowk, Raigad, Maharashtra 410206 has filed 01 Shipping Bills No. 9474148 dtd 29.04.2024 through their Customs Broker M/s. Balachandiran Clearing And Shipping Agency (CHA License No. 11/349) for export of their consignment.

We were shown a copy of Hold letter No. 17/2024-25/SIIB(X) issued vide F.No. CUS/SIIB/ALT/232/2024-SIIB(E) dated 02.05.2024 regarding hold of 01 Shipping Bill No. 9474148 dtd 29.04.2024 filed by exporter M/s A S INDIA (IEC: EOWPS4589Q) through their authorized Customs Broker M/s. Balachandiran Clearing And Shipping Agency (CHA License No. 11/349), their respective export invoice & packing list.

Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 01 Shipping Bill No. 9474148 dtd 29.04.2024 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the area/location inside JWR CFS where the container No. MRKU3208007 was placed. The container No. MRKU3208007 was found kept inside JWR CFS outside Shed C. The container was sealed with intact seal No. 4506007, which was cut by the seal cutting person in front of us the panchas and the representative custom broker. Further the goods were destuffed from the container and placed inside Shed No. C at location G-8, G-9. A total of 30 packages for S/B No. 9474148 dtd 29.04.2024 found placed at the said location. The goods were found to be packed in white polypropylene bags. There after each of these packages were opened by the laborers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

P1  
15/05/24

1 P2  
Anil  
15/05/24

C B  
15/05/24

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

Sr.No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	IGST
1.	9474148 dtd 29.04.2024	RMG	3067839.20	89728.17	157394.65	334584.88

**During 100% examination, goods covered under Shipping Bills No. 9474148 dtd 29.04.2024 were found as declared in terms of quantity and declared description in the said shipping bill.**

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the S/B's No. 9474148 dtd 29.04.2024 in our presence. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having seen the drawn samples and sealing of the same in the presence of authorized representative Shri Ganesh M. Thite of M/s. Balachandiran Clearing And Shipping Agency (CHA License No. 11/349)

All the goods pertaining to Shipping Bills No. 9474148 dtd 29.04.2024 were re-packed in the same packages and kept back inside Shed-C at the same location inside JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping Bills No. 9474148 dtd 29.04.2024, their respective Export Invoice and Packing List and other relevant documents as a token of having seen the same and being present during the examination.

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

Drawn by me, on the 15<sup>th</sup> day of May 2024.


Abhishek  
15/05/24

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

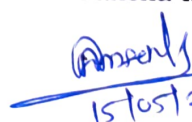
In presence of:

  
(Representative of CB)

Pancha-I

  
15/05/24

Pancha-II

  
15/05/24

BALACHANDIRAN CLEARING AND SHIPPING AGENCY

Custom : INNSA1

Indian Customs EDI System - Exports ( ICES / E )

Printed on: 04/29/2024 11:43:09

Shipping Bill For Export

Job: 35 Date: 28/04/2024 SB No: 9474148 Date: 29/04/2024

State Of Origin: MAHARASHTRA

Exporter's Name

IEC No : EOWPS4589Q (0) Type : MERCHANT PAN : EOWPS4589Q

AS INDIA

GROUND FLOOR, SHOP NO.5, TODAY  
ELITE, PLOT NO.325, SECTOR NO.17,  
ULWE, CHOWK, RAIGAD, 410206 MAHARASHTRA

GST No : GSN - 27EOWPS4589Q1Z7

Consignee's Name

CRESCENDO GENERAL TRADING LLC

M-01 AL RAS 2,  
AHMED RABEE MOHAMED SHARIF,  
DUBAI UNITED ARAB EMIRATES

Port of Loading (INNSA1) : NHAVA SHEVA SEA  
Final Desitination Country (AE) : UNITED ARAB EMIRATES  
Final Desitination Port (AEJEA) : JEBEL ALI  
Port of Discharge (AEJEA) : JEBEL ALI  
Country of Discharge (AE) : UNITED ARAB EMIRATES

No fo Packages : 30 PKG  
Net Weight : 1290.000 KGS  
Gross Weight : 1350.000 KGS  
No of Containers :  
Nature of Cargo : P

Marks & Nos : AS PER INVOICE

Forex Bank Account : 51450200000226  
Authorised Dealer Code : 0201043  
I.F.S. Code No : BARBOULWRAI  
Drawback Account No :  
ST/Excise Regn :

Rotation No :  
FOB Value (Rs.) : 3067839.20  
RODTEP Amount : 0.00  
Drawback Amount : 89728.17  
ROSCTL Amount : 157394.65

Invoice Details Serial No : 1  
Invoice Value (USD) : 37096.00 (Rs. 3067839.20)  
FOB Value (USD) : 37096.00 (Rs. 3067839.20)  
Nature of Contract : FOB  
Invoice No : ASI/01/24-25 Date : 27/04/2024

Drawback Amount(Rs) : 89728.17  
Nature of Payment : DA (180 Days)  
Exporter Contract No :  
Exchange Rate : USD 1 = Rs 82.7

Insurance  
Freight  
Discount  
Commission  
Other Deduction  
Packing Charges

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

Rate

Currency

Amount

SI.No	RITC Code	Item Description	Quantity	Unit	Rate	Per	Unit	Total Value(FC)	FOB Value(INR)	Reward
								Declared PMV(INR)	Accepted PMV(INR)	
		Scheme Description								
		Manufacturer Details								
#Pkg	Transit Country	Source State				HAWB No	IGST Pymt	Tax Value(INR)	Tax Amount(INR)	End Use
1	62042290	GIRL'S 2 PCS SUIT OF BLEND								60
	2907	PCS	5	Per 1	PCS			14535.00	1202044.50	YES
		DRAWBACK,AND ROSCTL						454.85	1322248.95	
#		MUMBAI SUBURBAN					P@5%	1469992.50	73499.62	GNX100
2	62031990	BOY'S 2PCS SUIT OF BLEND								10
	761	PCS	5	Per 1	PCS			3805.00	314673.50	YES
		DRAWBACK,AND ROSCTL						454.85	346140.85	
#		MUMBAI SUBURBAN					P@5%	3630888.00	181544.40	GNX100
3	62052090	BOY'S SHIRTS OF COTTON								50
	3000	PCS	5.5	Per 1	PCS			16500.00	1364550.00	YES
		DRAWBACK,AND ROSCTL						500.34	1501005.00	
#		MUMBAI SUBURBAN					P@5%	1364550.00	68227.50	GNX100
4	62041919	GIRL'S 1 PCS OF POLYESTER								50
	376	NOS	6	Per 1	NOS			2256.00	186571.20	YES
		DRAWBACK,AND ROSCTL						545.82	205228.32	
#		MUMBAI SUBURBAN					P@5%	226267.20	11313.36	GNX100

Total Tax Amount

6691697.70

Total FOB

3067839.20

Total GST Amount

334584.88

Total PMV

8674623.12

Drawback Details

Inv SIno	Item SIno	Drawback No	Custom Rate	Drawback Rate	Custom Special Rate	Drawback Special Rate	Drawback Quantity	Drawback Amount
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## BALACHANDIRAN CLEARING AND SHIPPING AGENCY

Indian Customs EDI System - Exports (ICES / E)

Custom : INNSA1

Printed on: 04/29/2024 11:43:09

Job: 35 Date: 28/04/2024 SB No: 9474148 Date: 29/04/2024

State Of Origin: MAHARASHTRA

1	1	62040402B	3.4	33.5/PCS	2907 PCS	40869.51
1	2	62030402B	3.4	33.5/PCS	761 PCS	10698.90
1	3	620501B	2.4	26.3/PCS	3000 PCS	32749.20
1	4	62040303B	2.9	40.2/PCS	376 PCS	5410.56
						89728.17

## ROSC TL Details

Inv SINO	Item SINO	ROSC TL No	State Levy Duty	State Levy Rate	Central Levy Duty	Central Levy Rate	Drawback Quantity	State Levy Amount	Central Levy Amount	ROSC TL Amount
1	1	62040402B	2.5	14.5/PCS	1.85		2907 PCS	30051.11	22237.82	52288.93
1	2	62030402B	2.5	14.5/PCS	1.85		761 PCS	7866.84	5821.46	13688.30
1	3	620501B	3.6	37.4/PCS	2.45	25.5/PCS	3000 PCS	49123.80	33431.48	82555.28
1	4	62040303B	2.65	23.3/PCS	2.1	18.5/PCS	376 PCS	4944.14	3918.00	8862.14
										157394.65

## Package Details

Package From	Package To	Type	Package From	Package To	Type	Package From	Package To	Type	Package From	Package To	Type
31	60	PKG									

## Info Details

Inv SINO	Item SINO	SQC Quantity	RODTEP Claim Rate	RODTEP Amount	GST Amount	CCS Amount	District Name State Name	Trade Type	Info Code
1	1	2907 NOS	RODTEPN		73499.62		0483 MUMBAI SUBURBAN 27 MAHARASHTRA	NCPTI	
1	2	761 NOS	RODTEPN		181544.40		0483 MUMBAI SUBURBAN 27 MAHARASHTRA	NCPTI	
1	3	3000 NOS	RODTEPN		68227.50		0483 MUMBAI SUBURBAN 27 MAHARASHTRA	NCPTI	
1	4	376 NOS	RODTEPN		11313.36		0483 MUMBAI SUBURBAN 27 MAHARASHTRA	NCPTI	

334584.88

## Supporting Document Details

Inv Item	IRN DRN	Doc Type	Place of Issue	Issue Date	Expiry Date	Issuing Party Beneficiary Party
1	2024042800017374	380000	INDIA	28/04/2024		A S INDIA
0	2024042800006452	Commercial invoice				CRESCENDO GENERAL TRADING LLC
1	2024042800017375	271000	INDIA	28/04/2024		A S INDIA
0	2024042800006452	Packing list				CRESCENDO GENERAL TRADING LLC
1	2024042800019338	934000	INDIA	28/04/2024		A S INDIA
0	2024042800007123	Value declaration (GATT Valuation Declaration)				CRESCENDO GENERAL TRADING LLC

Following is the list of document attached

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

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

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

I/We declare that, I have not claimed or 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.

P1  
15/05/24CB  
15/05/24P2  
Signature of Exporter/CHA with Date

15/05/24



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



L. No. CUS/SIIB/ALT/232/2024-SIIB(E)

22-05-2024

To,

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

**Sub: Testing of sample pertaining to Shipping Bill No. 9474148 dated 29.04.2024 by M/s A S INDIA (IEC: EOWPS4589Q)– reg.**

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. **9474148 dated 29.04.2024** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9474148 dated 29.04.2024	Girl's 1 Pcs Of polyester	01

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

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

Thanking you.

Yours sincerely,

KAPIL  
APPRAISER

SIIB(X), JNCH

Encl: as above.

Lab No. 395/SIIB (X) dt-24/05/24

S/B No.: 9474148 dated 29.04.2024

**Report:** The sample as received is in the form of readymade textile article (Girl's Frock). It consists of dyed woven fabric, dyed and printed woven fabric (frill design middle and bottom portion), dyed knitted inner lining, zip fastener on back side & decorated with lace and plastic beads on front side. All the fabrics are wholly composed of polyester filament yarns.

Total wt of sample = 255.5 gms.

Wt. of dyed and printed woven fabric = 90.5 gms.

Wt. of dyed woven fabric = 95.7 gms.

Wt. of dyed knitted inner lining = 59.2 gms.

Decorated lace, plastic beads and Zip fastener = balance.

Sealed remnant returned.

  
03/06/24

Saurabh Kumar  
Assistant Chemical Examiner  
J.N.C.H. Laboratory

 03.06.2024

डॉ. मृत्युंजय माइति  
Dr. MRITUNJOY MAITY  
रसायन परीक्षक सेक्टर-II  
CHEMICAL EXAMINER-2  
J.N.C.H. Laboratory Noida Sheva

24.05, 12.13

Do RSS, CEN



22-05-2024

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 9474148 dated 29.04.2024 by M/s A S INDIA (IEC: EOWPS4589Q)– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. **9474148** dated **29.04.2024** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9474148 dated 29.04.2024	Boy's 2 Pcs Suit of Blend	01

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

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

Thanking you.

Yours sincerely,

KAPIL  
APPRAISER

SIIB(X), JNCH

Encl: as above.

Lab No. 397 / SIIB (X) dt. 24/05/24

Lab No: 397/SIIB(X) DTD 24.05.2023

E. No. CUS/SIIB/ATT/232/2024-SIIB6/22.05.2024

S/B Nos. : 9474148/29.04.23

Description: Boys 2 pcs suit of Blend

REPORT - On opening the sample packet two pieces set of a readymade garment article found i.e. shirt and half pant

Total weight of sample = 134.7 gm

**shirt:** The sample as received is in the form of printed woven readymade textile article (half sleeves shirt with collar) stitched multicolored strip at pocket, cuffs and front side. The base fabric is composed of blended spun yarns cotton and polyester. Multicolored strip is composed of polyester filament yarn and polyethylene yarn, material inside the collar is made of paper and polyester fabric.

Total wt. of shirt = 64.3 gm

Wt. of base fabric = 56.8 gm

Wt. of strip = 3.8 gm

Wt. of material inside the collar = Balance

% composition of base fabric

Cotton = 57.5%

Polyester = Balance

GSM = 126.0

**2. Half Pant -** The sample as received is in the form of yarn dyed woven readymade textile article (half pant) stitched with elastic strip at waist. The base fabric is composed of cotton yarn on one side and polyester filament yarn on other side.

Total wt. of half pant = 70.4 gm

Wt. of base fabric = 67.6 gm

Wt. of elastic strip = Balance

% composition of base fabric

Cotton = 76.0%

Polyester = Balance

GSM = 274.86

Sealed Remnant Returned.

HPSP  
10/6/24  
हरिपाल सिंह  
HARI PAL SINGH  
सहायक रसायन परीक्षक  
Assistant Chemical Examiner

EF-II

Shw P  
10.06.2024



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



F. No. CUS/SIIB/ALT/232/2024-SIIB(E)

22-05-2024

To,

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

**Sub: Testing of sample pertaining to Shipping Bill No. 9474148 dated 29.04.2024 by M/s A S INDIA (IEC: EOWPS4589Q)– reg.**

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. **9474148 dated 29.04.2024** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	<b>9474148 dated 29.04.2024</b>	Girl's 2 PCS Suit of Blend	01

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

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

Thanking you.

Yours sincerely,

KAPIL  
APPRAISER

SIIB(X), JNCH

Encl: as above.

Lab No. 392 / SIB CX) dt. 24/05/24

S / B no-9474148 Date/29/04/2024.

**Report:** The sample as received is in the form of readymade textile article (2 pieces)

1. T shirt 2. Pant.

Total weight of the sample=201.1gm

**1. T shirt:** The sample as received is in the form of dyed and printed knitted fabric. It is wholly composed of spun yarn of cotton.

Net weight of sample=71.3gm

**2. Pant:** It is made of dyed woven fabric having 2 pockets and stitched with elastomeric strip at waist. Buttons and decorative items are pasted at front side. Base fabric is composed of spun yarns of cotton on one side and filament yarns of polyester together with spandex on other side. Pockets are wholly composed of filament yarns of polyester.

Net weight of sample= 129.8gm,

Wt of base fabric=118.7gm,

Wt of elastic strip= 6.6gm,

Wt of pockets=1.99gm,

Wt of decorative items and buttons=Balance


**% composition:** % of cotton= 71.53

% of polyester=26.17

% of spandex= Balance

Sealed remnant returned

R. Uday  
12/06/24

  
12/6/24  
प्राफुल दलाल / Praful Dalal  
रसायन परीक्षक ग्रे-II / Chemical Examiner Gr. II  
जवाहरलाल नेहरू रासायनिक भवन प्रयोगशाला  
Jawaharlal Nehru Chemical Laboratory  
नवी मुंबई / Navi Mumbai



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



L. No. CUS/SIIB/ALT/232/2024-SIIB(E)

22-05-2024

To,

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

*[Signature]*  
10.06.24

*[Signature]*  
24.5.24

**Sub: Testing of sample pertaining to Shipping Bill No. 9474148 dated 29.04.2024 by M/s A S INDIA (IEC: EOWPS4589Q)– reg.**

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. **9474148 dated 29.04.2024** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	<b>9474148 dated 29.04.2024</b>	Boy's Shirts of Cotton	01

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

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

Thanking you.

Yours sincerely,

KAPIL  
APPRAISER

SIIB(X), JNCH

Encl: as above.

Lab No- 396 / STIB (X) dt 24/05/24

S/B No: 9474148

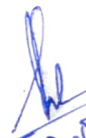
Date: 29.04.24

**Report:** Sample as received is in the form of grey colored readymade textile article (Shirt) fitted with buttons on front side. Base fabric is made of dyed woven fabric wholly composed of cotton.

Net wt. of sample	= 81.9g
Wt of base fabric	= 80.01g
Wt of buttons	= Balance
GSM of the sample	= 119.86

Sealed remnant sample returned.

  
13.06.24  
**JHALAK DAS**  
CHEMICAL ASSISTANT

  
13.06.24  
डॉ. पुर्निमा मिश्रा / Dr. Purnima Mishra  
रसायन परीक्षक ग्रेड-१ / Chemical Examiner Grade-1  
जवाहरलाल नेहरू कौटुम्बिक प्रयोगशाला  
Jawaharlal Nehru Caste Laboratory  
राजपुरी, मिर्जापुर

**Market Enquiry Report of M/s A S INDIA conducted on 30/05/2024.**

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Ganesh Thite ,Authorized representative of Exporter, conducted a market survey of goods covered under Shipping Bills No. 9474148 dtd 29.04.2024 presented for export by M/s A S INDIA (IEC: EOWPS4589Q). The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bills. Market enquiry was conducted on 30/05/2024 in the wholesale market near Masjid Bunder, Mumbai.

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

S/B No.	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price	Declared PMV
		Universal Garments 57/61, Sherif Devji Street, Mumbai 400003	A.K. Enterprises 13/17, Shop No. 3, Noorie House, Chakla Street, Mumbai-400003	A C garments 44, Sheriff Devji Street, Masjid Bunder , Mumbai 400003		
9474148 dated 29/04/2024	Girl's 2 PCS suit of Blend	390	360	365	372	454.85
9474148 dated 29/04/2024	Boy's 2 PCS suit of Blend	380	375	355	370	454.85
9474148 dated 29/04/2024	Boy's Shirts of Cotton	400	380	360	380	500.34
9474148 dated 29/04/2024	Girl's 1 Pcs of Polyester	420	380	430	410	545.82

*Ganesh*  
30/05/24

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

*Ganesh* 30/5/24

(Shri Ganesh Thite)

Authorized representative of Exporter

*Abhishek*

(Abhishek Meena) 30/05/24

IO/SIIB(X)

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



F.No. CUS/SIB/ALT/232/2024-SIB(E)

Date: .06.2024

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

Sir,

**Sub: NOC for Provisional release of the goods for BTT covered under Shipping Bills No. 9474148 dtd 29.04.2024 of exporter M/s A S INDIA (IEC: EOWPS4589Q) - reg.**

Please refer to the subject mentioned above.

The Exporter M/s A S INDIA (IEC: EOWPS4589Q) has filed 01 shipping bill No. 9474148 dtd 29.04.2024 for export of RMG. Based on the NCTC inputs, the same was hold by this unit vide hold letter dated 02.05.2024.

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

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



सहायक/उप आयुक्त का कार्यालय, सी.जी.एस.टी. तथा केंद्रीय उत्पाद शुल्क भवन, रायगढ़  
OFFICE OF THE ASSISTANT/DEPUTY COMMISSIONER OF CGST & C. EXCISE, RAIGAD  
मंडल-V, प्रथम मंजिल प्लॉट नं. 1, सेक्टर - 17, खान्देश्वर, नवी मुंबई - 410206.  
DIVISION-V, 1<sup>ST</sup> FLOOR, PLOT NO. 1, SECTOR - 17, KHANDESHWAR, NAVI MUMBAI - 410206.  
Email: [gstraigaddiv5range0@gmail.com](mailto:gstraigaddiv5range0@gmail.com), Phone No. 022-27492200

F. No. CGST/VT0502/RGD/PV-Exporters/03/2024-25  
New Panvel, 24<sup>th</sup> June, 2024

Speed Post

To  
The Dy./Asstt. Commissioner of Customs,  
Office of Commissioner of Customs, NS-II,  
JNCH, Nhava Sheva, Raigad - 400707.

3225  
25/06/2024

Sir,

Sub. : Verification of genuineness of M/s. A S India (GSTIN - 27EOWPS4589Q1Z7) - reg.

Please refer to your office letter F. No. CUS/SIIB/ALT/232/2024-SIIB(E) dtd. 22.05.24 on the above mentioned subject.

In this regard, it to inform that the above said taxpayer is registered under GST on 22.09.2023 and its PPOB shown on 'BOWEB' GST Portal as Shop No.5, Ground Floor, Today Elite, Plot No.325, Sector No.17, Ulwe, Chowk, Raigad - 410206, which was visited on 11.06.24 by the Inspector, Division-V, CGST & C.Ex. Raigad to check existence of the said unit.

During the visit, the premise was found closed and neither any business activity nor the existence of the taxpayer was found at the said premise. Further a signboard of other person namely M/s. G.K Trading Co. having GSTIN - 27NLMPK0559L1ZA was displayed at the premise indicating that the same premise was used by another person or entity.

On 'BOWEB' GST Portal, it is noticed that M/s. G.K Trading Co. (GSTIN - 27NLMPK0559L1ZA) registered under GST on 30.10.2023 mapped with R-I, Div-V, CGST & C.Ex. Raigad and its PPOB shown as the same as of the taxpayer M/s. A. S. India (GSTIN - 27EOWPS4589Q1Z7).

It is observed that M/s. A. S. India (GSTIN - 27EOWPS4589Q1Z7) has filed 'Nil' returns on quarterly basis for the period Sept., 23, Dec., 23 & March, 24 only. Further from GSTR-2B, it is noticed that ITC of Rs.25/- in CGST & SGST each is auto drafted in GSTR-2B in the month of Jan., 24 and availed by taxpayer in the month of March, 24. As per NIL filed GSTR-1, supply chain cannot be ascertained.

Yours sincerely,

(Praveen Kumar Gokhroo)

Assistant Commissioner,

Division-V, CGST & C. Ex. Raigad.

**SUMMONS**

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

To,

The Proprietor, M/s. AS India

GROUND FLOOR, SHOP NO.5, TODAY ELITE,  
PLOT NO.325, SECTOR NO.17, ULWE, Chowk,  
Raigad, Maharashtra, 410206

EM 9638 552351N  
(14.02.2025)

WHEREAS, I, **Jaganpreet** am making inquiry in connection with **SB no. 9474148** dated **29.04.2024** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. e-way bills, GSTR2A, ITR of the company Purchase Tax invoice of this consignments
2. Bank statement PFMS linked account
3. Reasons for not attending last summons and any other relevant documents

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on **2025-02-19** at **11:30:AM** at the office of **C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707**

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

Given under my hand and seal of office to-day the **13** day of **February, 2025** at **JNCH**

Name : **Jaganpreet**

Signature : 

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**

Seal of Office



**SUMMONS**

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

To,

The Proprietor, M/s. AS India

GROUND FLOOR, SHOP NO.5, TODAY ELITE,  
PLOT NO.325, SECTOR NO.17, ULWE, Chowk,  
Raigad, Maharashtra, 410206

EM 963123561 IN

04/02/25

WHEREAS, I, **Jaganpreet** am making inquiry in connection with  
Shipping Bill No. 9474148 dtd 29.04.2024 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. e-way bills, GSTR2A, ITR of the firm

2. BRC of past consignments, PFMS linked drawback Bank account statement etc

3. Any other relevant documents

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on **2025-02-12** at **11:30:AM** at the office of **C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707**

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

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

Name : **Jaganpreet**

Signature : .....

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**

etc

**SUMMONS**

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

To,

The Proprietor, M/s A S INDIA

GROUND FLOOR. SHOP NO.5, TODAY ELITE  
PLOT NO.325. SECTOR NO.17, Ulwe Chowk,  
Raigarh-Maharashtra-, 410206

WHEREAS, I, **Jaganpreet** am making inquiry in connection with **9474148 dtd 29.04.2024** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. e-way Bills, GST Tax Invoice
2. GSTR2A, BRC Copies of Past Export
3. Any other related documents

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on **2024-11-28** at **11:30:AM** at the office of **SIIB(X), C-604, JNCH**

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

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



Seal of Office.

Name : **Jaganpreet**

Signature

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**

EM 082 303 487 IN  
21/11/2024

**SUMMONS**

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

To,

The Director/Authorized representative M/s.  
Balachandiran Clearing and shipping Agency  
(11/349)

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

EM963124425IN

07/02/25

WHEREAS, I, **Jaganpreet** am making inquiry in connection with  
M/s. AS India, M/s. AF Trade, M/s. Yadav Enterprises, M/s. A.S.S Trade Incorporation, M/s. New  
Horizons Enterprises  
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or  
(b) produce documents or things of the following description in your possession or under your control:
1. Present yourself for statements
  2. KYC documents of above exporters
  3. Any other documents related to the ongoing investigations of the the above exporters

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do  
hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on **2025-02-14** at  
**03:30:PM** at the office of **C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707**

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

Given under my hand and seal of office to-day the **06** day of **February, 2025** at **JNCH**

Name : **Jaganpreet**

Signature :

*Jaganpreet*  
*06/02/25*

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**



**SUMMONS**

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

To,

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

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

EM 9631208917N  
27/01/25

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

AND WHEREAS, I consider your attendance to

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

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

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on 2025-01-31 at 11:30:AM at the office of C-604,SIIB(x), JNCH, Nhava Sheva, Distt.-Raigad, Maharashtra-400707

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

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



Name : Jaganpreet

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.