
 <p>सत्यमेव जयते</p>	<p>सीमाशुल्क आयुक्त का कार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II न्हावा शेवा, तालुका- उरण, जिला- रायगड, महाराष्ट्र -400 707 NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA- 400707</p>	
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F.No.: CUS/ASS/MISC/593/2025-CEAC

Date: 10.08.2025

F. No: CUS/SIIB/ALT/815/2024-SIIB(E)

DIN: 20250978NT0000818668

SCN No.: 906/2025-26/ADC/CEAC/NS-II/CAC/JNCH.

Show Cause Notice issued under section 124 of the Customs Act, 1962.

M/s B M Enterprises (IEC: BBZPM1619N) having address at Room No.27, Shanti Nagar, Near ITI, Kopri Colony, Kopri, Thane East, Thane, Maharashtra, 400603 (hereinafter referred to as the 'Exporter') had filed 07 Shipping Bills No. 3821198, 3821199, 3821207, 3821208, 3821223, 3821230 and 3821243 all dated 09.09.2023 (**RUD-I**), through their Customs Broker M/s. Sadguru Logistics Pvt. Ltd. (CHA License No. 11/1890) (hereinafter referred to as the 'Customs Broker'), from Nhava Sheva port. The said consignment was put on hold by SIIB(X), JNCH vide Hold No. 170/2022-23 issued vide F.No. SG/Misc-101/2021-22/SIIB(x) JNCH.

2. M/s B M Enterprises (IE Code BBZPM1619N) had filed Shipping bill for export of following items for total declared FOB value of Rs. 5,13,47,442/- under Export Scheme Code 19 (Drawback & RoSCTL) for claim of total drawback benefit of Rs. 11,76,672/- and RoSCTL benefit of Rs. 28,96,396/-. The details of the shipping bills are tabulated as under:

TABLE-I

Sr. No.	SB No./date	Description of goods	RITC	FOB Value	Drawback (Rs.)	ROSCTL (Rs.)
1.	3821198 dated 09.09.2023	RMG	62034990	77,37,564/-	1,74,594/-	4,54,146/-
2.	3821199 dated 09.09.2023	RMG	62034990	76,83,542/-	1,76,359/-	4,27,222/-
3.	3821207 dated 09.09.2023	RMG	62034990	77,21,276/-	1,74,073/-	4,53,683/-

4.	3821208 dated 09.09.2023	RMG	62034990	76,23,717/-	1,76,646/-	4,32,681/-
5.	3821223 dated 09.09.2023	RMG	62034990	75,91,630/-	1,79,294/-	4,06,648/-
6.	3821230 dated 09.09.2023	RMG	62034990	78,22,370/-	1,75,940/-	4,28,861/-
7.	3821243 dated 09.09.2023	RMG	62034990	51,67,342/-	1,19,766/-	2,93,151/-

3. Consequently, the subject goods pertaining to the above mentioned shipping Bills as per Table-I were then examined 100% under Panchanama dated 16.09.2023 **(RUD-II)** in the presence of two independent Panchas, representatives of Customs broker and exporter. During the examination, the subject goods were found as declared in the Shipping Bill, its corresponding invoice and Packing list w.r.t. declared quantity and description. Representative Sealed Samples (RSS) of the goods were drawn for the purpose of testing and market enquiry. Thereafter, the goods covered under above stated Shipping Bills were handed over to the Custodian, JWR CFS for safe custody. Further, an alert was inserted against the Exporter M/s B M Enterprises (IEC: BBZPM1619N), in order to withhold the Drawback, RoSCTL, and IGST benefits.

4. The representative sealed samples pertaining to shipping bills were forwarded to DYCC, JNCH for testing vide letter dated 27.09.2023. The DYCC, JNCH forwarded the test report to SIIB(X), JNCH **(RUD-III)**, wherein the composition of the subject goods was found different from the declaration in the Shipping Bills.

The details of the DYCC report interalia, are given below: -

Table -II

Shipping bill No. and Date	Description of the goods	Lab No.	Report
3821198 dated 09.09.2023	Boys Track Pant of Blend	Lab No. 821	S/B No.: 3821198 dated 09.09.2023 Report: The sample as received is in the form of readymade garment (Boy's track pant). It is made of dyed knitted fabric having elastic and cord at the waist portion having two front pockets and one decorative pocket with zip. It is wholly composed of filament yarn of polyester. Wt of sample (Track pant) = 302.4 gm Wt of fabric = 275.3 gm

			Wt of Cord = 12.1 gm Wt of elastic = balance Sealed remnant returned. 10.2023
3821208 dated 09.09.20 23	Men's Cargo Track Pant of Blend	Lab No. 819	S/B No: 3821208 dated 09.09.2023 REPORT: - The sample as received is in the form of dyed knitted textile article (track pant) filled with zip fasteners and buttons on front side, stitched with elastic strips at waist and bottom. Pockets are made of dyed and white knitted fabric. The dyed and white knitted fabric is wholly composed of polyester filament yarns. Total wt of sample = 290.5gm Knitted fabric = 261.9gm Plastic strips = 17.4gm Zip Fastener = 5.8gm Buttons and Cord = Balance
3821207 dated 09.09.20 23	Men's Shirt of Cotton	Lab No. 820	S/B No.: 3821207 dt: 09.09.2023 Report: The sample is received in the form of readymade textile article (Men's full sleeves shirt). It is made of yarn dyed woven fabric composed of cotton, fitted with plastic bottom. Net Wt. of the sample: 246.2 gm Net Wt. of woven fabric: 243.7 gm Net Wt. of plastic bottom: Balance GSM of the fabric: 141.2
3821223 dated 09.09.20 23	Men's Track Suit of Blend	Lab No. 818	SB No: 3821223/ Dt. 09.09.23 Report: On opening the sample packet, it was found to contain 02 pcs ready-made textile garments (full sleeves upper and lower). Total weight of sample: 747.1 gm Upper Part: The sample is in the form of ready-made textile garment (upper). It is made of dyed knitted fabric lined with zipper and pockets zippers. It is wholly composed of polyester filament yarns. Weight of upper part: 420.5 gm Weight of fabric: 396.8 gm Weight of zippers: balance GSM: 276.81

			<p>Lower Part: The sample is in the form of ready-made textile garment (lower). It is made of dyed knitted fabric lined with elastic waist. It is wholly composed of polyester filament yarns.</p> <p>Weight of lower part: 156.8 gm Weight of fabric: 110.1 gm Weight of elastic: balance</p> <p>GSM: 276.81</p>
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5. Valuation of the goods:

In order to ascertain fair value of the subject goods, Market Enquiry (**RUD-IV**) in the matter, in presence of the Authorized representative of the Exporter, was conducted on 28.09.2023 on the basis of the RSS, drawn during the Panchanama. The value of the goods has been re-determined which has been worked out as follows:

Table-III

S.No	SB No.	Item	Shop 1	Shop 2	Shop 3	Avg. (Re-determined PMV)	Re-Determined FOB= (Declared FOB*Re-determined PMV)/ Declared PMV	Declared Value as per Shipping Bills
1	3821198 dtd. 09.09.202	Men's Track Pant of Blend	585	580	575	580	1552279.83	637.05
2	3	Men's Shirt of Cotton	520	525	525	523	4094828.15	645.27
3		Boy's Track pant of Blend	420	425	435	427	232725.21	513.75
4	3821207 dtd. 09.09.202	Men's Track Pant of Blend	585	580	575	580	1739987.58	637.05
5	3	Men's Shirt of Cotton	520	525	525	523	4142879.46	645.27
6	3821223 dtd. 09.09.202	Men's Track Pant of Blend	585	580	575	580	2194493.43	637.05
7	3	Men's Shirt of Cotton	520	525	525	523	713633.35	645.27
8		Boy's Track pant of Blend	420	425	435	426.6667	1281950.74	513.75
9		Men's Jacket of Cotton	552	550	535	545.6667	750040.47	645.27
10		Men's Track Suit of Blend	620	600	610	610	824607.94	653.49

11		Men's T-shirt and Short of Blend	420	425	420	421.6667	234600.00	534.3
12	3821199 dtd. 09.09.2023	Men's Track Pant of Blend	585	580	575	580	2759198.49	637.05
13		Men's Shirt of Cotton	520	525	525	523.333	2107579.15	645.27
14		Boy's Track pant of Blend	420	425	435	426.6667	535267.99	513.75
15		Men's short of Lycra	425	405	412	414	225818.18	534.3
16		Men's Trouser of Blend	525	510	512	515.6667	70318.08	653.49
17		Men's T-shirt cotton of Blend	415	435	420	423.333	138545.45	534.3
18		Woven Dress of Blend	500	510	505	505	127627.27	616.5
19	3821230 dtd. 09.09.2023	Men's Track Pant of Blend	585	580	575	580	947502.33	637.05
20		Men's Shirt of Cotton	520	525	525	523.333	2053361.02	645.27
21		Boy's Track pant of Blend	420	425	435	426.6667	697800.11	513.75
22		Men's t-shirt of cotton	415	435	420	423.333	1385442.29	513.75
23		Men's Pant of Blend	525	510	512	515.6667	566763.76	653.49
24		Boy's pant of cotton	485	475	460	473.333	215151.52	534.3
25		Ladie's Kaftan of blend	480	465	475	473.333	43030.30	616.5
26	3821243 dtd. 09.09.2023	Men's Track Pant of Blend	585	580	575	580	2263038.40	637.05
27		Men's Shirt of Cotton	520	525	525	523.333	1566663.08	645.27
28		Boy's Track Pant Of Blend	420	425	435	426.667	232725.21	513.75

29	3821208 dtd. 09.09.2023	Men's Track Pant of Blend	585	580	575	580	851551.53	637.05
30	3	Men's Shirt of Cotton	520	525	525	523.333	2331202.27	645.27
31		Boy's Track pant of Blend	420	425	435	426.6667	885907.31	513.75
32		Men's Cargo Track Pant of Blend	485	468	472	475	1355051.33	628.83
33		Men's Cargo Pant of Blend	415	415	430	420	204654.55	534.3

6. Export incentives:

During the Market Enquiry, it was observed that the Exporter had inflated FOB value of the export goods in order to claim undue/excess export benefits. Therefore, on the basis of the Market Enquiry Report dtd. 28.09.2023, FOB and Export Incentives of these Shipping Bills, were re-determined. The value of the goods has been re-determined to Rs. 3,93,26,244/- from Rs. 5,13,47,442/-. Accordingly, the claimed FOB & Re-determined FOB, Drawback & Re-determined drawback and claimed RoSCTL & Re-determined RoSCTL as under:

TABLE-IV

S.No.	SB No.	Item	FOB Value	Redetermined FOB	Claimed DBK	Redetermined Drawback
1	3821198 dtd. 09.09.2023	Men's Track Pant of Blend	1875475.2	1552279.83	45011.40	37254.72
2		Men's Shirt of Cotton	5553838.9	4094828.15	122184.46	90086.22
3		Boy's Track pant of Blend	308250	232725.21	7398.00	5585.41
4	3821207 dtd. 09.09.2023	Men's Track Pant of Blend	2102265	1739987.58	50454.36	41759.70
5		Men's Shirt of Cotton	5619011.2	4142879.46	123618.25	91143.35
6	3821223 dtd. 09.09.2023	Men's Track Pant of Blend	2651402.1	2194493.43	63633.65	52667.84

7		Men's Shirt of Cotton	967905	713633.35	21293.91	15699.93
8		Boy's Track pant of Blend	1697943.8	1281950.74	40750.65	30766.82
9		Men's Jacket of Cotton	975648.24	750040.47	26342.50	20251.09
10		Men's Track Suit of Blend	971739.63	824607.94	20406.53	17316.77
11		Men's T-shirt and Short of Blend	326991.6	234600.00	6866.82	4926.60
12	3821199 dtd. 09.09.2023	Men's Track Pant of Blend	3333682.7	2759198.49	80008.38	66220.76
13		Men's Shirt of Cotton	2858546.1	2107597.15	62888.01	46367.14
14		Boy's Track pant of Blend	708975	535267.99	17015.40	12846.43
15		Men's short of Lycra	320580	225818.18	5770.44	4064.73
16		Men's Trouser of Blend	98023.5	70318.08	2352.56	1687.63
17		Men's T shirt of cotton	192348	138545.45	4039.31	2909.45
18		Woven Dress of Blend	171387	127627.27	4284.68	3190.68
19	3821230 dtd. 09.09.2023	Men's Track Pant of Blend	1144778.9	947502.33	27474.69	22740.06
20		Men's Shirt of Cotton	2784985.3	2053361.02	61269.68	45173.94
21		Boy's Track pant of Blend	924236.25	697800.11	22181.67	16747.20

22		Men's t shirt of cotton	1849500	1385442.29	38839.50	29094.29
23		Men's Pant of Blend	790069.41	566763.76	18961.67	13602.33
24		Boy's pant of cotton	267150	215151.52	5610.15	4518.18
25		Ladie's Kaftan of blend	61650	43030.30	1602.90	1118.79
26	3821243 dtd. 09.09.2023	Men's Track Pant of Blend	2734218.6	2263038.40	65621.25	54312.92
27		Men's Shirt of Cotton	2124874.1	1566663.08	46747.23	34466.59
28		Boy's Track Pant Of Blend	308250	232725.21	7398.00	5585.41
29	3821208 dtd. 09.09.2023	Men's Track Pant of Blend	1028835.8	851551.53	24692.06	20437.24
30		Men's Shirt of Cotton	3161823	2331202.27	59560.11	51286.35
31		Boy's Track pant of Blend	1173405	885907.31	28161.72	21261.78
32		Men's Cargo Track Pant of Blend	1973268.5	1355051.33	47358.44	32521.23
33		Men's Cargo Pant of Blend	286384.8	204654.55	6873.24	4911.71
Total			5,13,47,442/-	3,93,26,244/-	11,76,672/-	9,02,523/-

6.1. Based on the DYCC report mentioned in Table II the composition of a few items mentioned in Shipping bills is different from the DYCC report. Therefore, the RoSCTL is re-determined accordingly: -

TABLE-V						
S.No.	SB No.	Item	FOB Value	Re-determined FOB	Claimed RoSCTL	Re-determined RoSCTL

1	3821198 dtd. 09.09.2023	Men's Track Pant of Blend	1875475.2	1552279.83	101464	73733.29193
2		Men's Shirt of Cotton	5553838.9	4094828.15	336008	194504.3371
3		Boy's Track pant of Blend	308250	232725.21	16677	11054.44748
4	3821207 dtd. 09.09.2023	Men's Track Pant of Blend	2102265	1739987.58	113733	82649.41005
5		Men's Shirt of Cotton	5619011.2	4142879.46	339951	196786.7744
6	3821223 dtd. 09.09.2023	Men's Track Pant of Blend	2651402.1	2194493.43	143441	104238.4379
7		Men's Shirt of Cotton	967905	713633.35	58559	33897.58413
8		Boy's Track pant of Blend	1697943.8	1281950.74	91859	60892.66015
9		Men's Jacket of Cotton	975648.24	750040.47	59027	35626.92233
10		Men's Track Suit of Blend	971739.63	824607.94	39539	31335.10172
11		Men's T- shirt and Short of Blend	326991.6	234600	14224	8914.8
12	3821199 dtd. 09.09.2023	Men's Track Pant of Blend	3333682.7	2759198.49	180352	131061.9283
13		Men's Shirt of Cotton	2858546.1	2107597.15	172942	100110.8646
14		Boy's Track pant of Blend	708975	535267.99	38356	25425.22953
15		Men's short of Lycra	320580	225818.18	12182	8581.09084
16		Men's Trouser of Blend	98023.5	70318.08	5303	3340.1088
17		Men's T shirt of cotton	192348	138545.45	8815	6345.38161

18		Woven Dress of Blend	171387	127627.27	9272	6062.295325
19	3821230 dtd. 09.09.2023	Men's Track Pant of Blend	1144778.9	947502.33	61933	45006.36068
20		Men's Shirt of Cotton	2784985.3	2053361.02	168492	97534.64845
21		Boy's Track pant of Blend	924236.25	697800.11	50001	33145.50523
22		Men's t shirt of cotton	1849500	1385442.29	86670	64977.2434
23		Men's Pant of Blend	790069.41	566763.76	42743	26921.2786
24		Boy's pant of cotton	267150	215151.52	16163	10219.6972
25		Ladie's Kaftan of blend	61650	43030.3	2860	1798.66654
26	3821243 dtd. 09.09.2023	Men's Track Pant of Blend	2734218.6	2263038.4	147921	107494.324
27		Men's Shirt of Cotton	2124874.1	1566663.08	128555	74416.4963
28		Boy's Track Pant Of Blend	308250	232725.21	16676	11054.44748
29	3821208 dtd. 09.09.2023	Men's Track Pant of Blend	1028835.8	851551.53	55660	40448.69768
30		Men's Shirt of Cotton	3161823	2331202.27	191290	110732.1078
31		Boy's Track pant of Blend	1173405	885907.31	63481	42080.59723
32		Men's Cargo Track Pant of Blend	1973268.5	1355051.33	106754	64364.93818
33		Men's Cargo Pant of Blend	286384.8	204654.55	15493	9721.091125
Total			5,13,47,442/-	3,93,26,244/-	28,96,396/-	18,54,476.766

7. From the above Table-IV, it appears that the exporter has claimed high Drawback

and RoSCTL by mis-declaring the goods. By mis-declaring the subject goods, the exporter was attempting to claim Drawback of Rs. 11,76,672/- and RoSCTL of Rs. 28,96,396/- whereas they were eligible for Drawback of Rs. 9,02,523/- and RoSCTL to the tune of Rs. 18,54,477/- only. It is observed that the exporter has attempted to claim excess/ undue export incentives in the form of duty drawback to the tune of Rs. 2,74,149/- and in the form of RoSCTL to the tune of Rs. 10,41,919/-.

8. The exporter vide their letter requested for provisional release of the goods for back to town. The request of the exporter was accepted by the adjudicating authority as per the provisions of Board Circular no.01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and the goods were released provisionally for back to town under section 110A of the Customs Act, 1962 on execution of bond equal to FOB value of the subject goods and on submission of Bank Guarantee amounting to Rs. 2,50,000/-.

9. During the course of investigation, Summons dated 25.11.2024, 29.01.2025, 11.02.2025 & 18.02.2025 were issued to the Director/Proprietor of M/s BM Enterprises but no one has turned up to record the statement.

9.1 During the course of investigation, statement of Sunil Satyanarayan Mishra, Director of Custom Broker M/s Sadguru Logistics Pvt. Ltd. was recorded on 13.02.2025 wherein he has stated that shipping bills no. 3821198, 3821199, 3821207, 3821208, 3821223, 3821230 & 3821243 all dated 09.09.2023 filed by the exporter M/s B M Enterprises was their first export consignment with the exporter M/s B M Enterprises; that the exporter came in contact with them through Forwarder, thereafter, they conducted the KYC of the exporter and then filed shipping bills on their behalf; that he is responsible for conducting the KYC properly, checking all the requisite documents like invoice, packing list etc.; that they filed shipping bill only on the basis of documents provided by the exporter irrespective of valuation; that they have verified the authenticity of the exporter by visiting his office premises; that he has not in touch with the exporter after this current shipment **(RUD-V)**.

10 Further, to ascertain the verification of genuineness of the exporter, letters were issued to D.C., *GST Bhavan, Third Floor, Thane Collectorate Campus, Thane (West)-400601*, on 27.09.2023, Reminder-I on 04.12.2024 and Reminder-II on 03.02.2025 to verify the genuineness of the exporter. However, no response has been received from the GST formation till date **(RUD-VI)**.

11. Further, on perusal of the past export data in respect of the subject exporter in 1.5 EDI system, it was found that the subject consignment was the first export consignment of the exporter. Since the goods were cleared for back to town, no foreign remittance has been realised for this consignment.

12. Relevant provisions of law applicable in this case: -

(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 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.

(iii) **Section 50 of the Customs Act, 1962: 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.

(iv) **Section 113(i) of the Customs Act, 1962:** 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;

(v) **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.

(vi) **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;

(vii) **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.

(viii) **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.

(ix) **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).

(x) **Rule 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.

(xi) 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)”.

(xii) 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;

13. M/s B M Enterprises (IE Code BBZPM1619N) having address at Room No.27, Shanti Nagar, Near ITI, Kopri Colony, Kopri, Thane East, Thane, Maharashtra, 400603 has filed 07 Shipping bills for export of garments for total declared FOB value of Rs. 5,13,47,442/- under Export Promotion Scheme Code 19 (Drawback & RoDTEP) for claim of total drawback benefit of Rs. 11,76,672 and RoSCTL benefit of Rs. 28,96,396/-. The re-determined Drawback benefit come to Rs. 9,02,523/- and RoSCTL amount of Rs. 18,54,477/-.

14. 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 description, and classification of goods in the Shipping Bills filed by them to the Customs authorities.

15. 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-classification, mis-statement and suppression of facts regarding the actual description of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue export benefits not legitimately payable to them. 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, hence the goods are liable for confiscation under section 113 of the Customs Act, 1962.

16. It is clear that the exporters had mis-classified the impugned goods in terms of their nature, description and attempted to defraud the government by claiming undue higher amount of Drawback & RoSCTL and thereby acted in manner which rendered the said goods liable for confiscation in terms of the provisions of sections 113(i), 113(ia) & 113(ja) of the Customs Act, 1962.

17. It further appears that the exporter M/s B M Enterprises (IE Code BBZPM1619N) has rendered themselves liable to penalty in terms of section 114(iii) of the Customs Act, 1962 on account of mis-declaration of description & classification of the impugned goods. The exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with mala-fide intent to avail undue/excess export benefits in form of Drawback, RoSCTL and other export benefits. Therefore, M/s B M Enterprises (IE Code BBZPM1619N) also liable for penalty u/s 114AA of Customs Act, 1962 for this intentional mis-declaration.

18. The exporter did not turn up to record his statement wherein summons dated 25.11.2024, 11.02.2025 & 13.02.2025 were issued. Therefore, the genuineness of the exporter's supplier could not be verified. The purchase tax invoice submitted could not be verified and accordingly, the same appears to be manipulated & fraudulently obtained in collusion from the supplier with a mala-fide intention to utilize input tax credit. The ITC/IGST claimed is in question since there is no supply chain existing. Hence, the Exporter M/ s B M Enterprises (IE Code BBZPM1619N) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

19. Further, past data in respect of M/s B M Enterprises (IE Code BBZPM1619N) was retrieved from the ICEs 1.5 System wherein it appears that the current shipment is the first export consignment of the exporter.

20. Further, no response from the jurisdictional GST Commissionerate, regarding genuineness of the exporter was received even after sending multiple reminder letters. Also, neither the exporter nor the Customs Broker could submit any GSTR2A, e-way bill copy etc. to justify its proper supply chain a related to subject consignment. Hence, the purchase tax invoice submitted by the Customs Broker from domestic Supplier could not be verified and accordingly, the same appears to be manipulated & fraudulently obtained in collusion from the supplier with a mala-fide intention to utilize input tax credit. This again clearly shows that the Exporter M/s B M Enterprises (IE Code BBZPM1619N) has tried to claim undue IGST/ITC refund, rendering himself liable for penalty under Section 114AC of the Customs act 1962 also.

21. Further, in terms of the Board Circular No: 171/03/2022-GST dated 06.07.2022, the clarification has been issued where the registered persons are found to be involved in issuing tax Invoices, without actual supply of goods or services or both in order to enable the recipients of such invoices to avail and utilize input tax credit fraudulently. The Board has laid down that if the recipient person has availed and utilized fraudulent ITC on the basis of the tax invoice, without receiving the goods or services or both in contravention of the provisions of Section 16(2) (b) of CGST Act, he shall be liable for the demand and recovery of the said Input Tax Credit along with the penal Action under the provisions of section 74 of the CGST Act along with applicable interest under the provisions of Section 50 of the said Act. Further, the GST Circular No. 31/05/2018-GST dated 09.02.2018 assigns the Central Tax officers (Principal Commissioner/Commissioner of Central Tax, Additional/Joint Commissioner of Central Tax, Deputy/Assistant Commissioner of Central Tax, Superintendent and Inspector of Central Tax) to function as the proper officers in relation to issue of show cause notices and orders under sections 73 and 74 of the CGST Act and section 20 of the IGST Act (read with sections 73 and 74 of the CGST Act), up to the monetary limits as mentioned in the said circulars. Thus, the proper officer as defined under section 2 (91) of the CGST Act 2017 and assigned functions vide Circular No. 31/05/2018-GST dated 09.02.2018 are to exercise powers under section 73 and 74 of the CGST Act 2017 and can issue notices and orders under the said Sections/Acts.

Accordingly, this IR/notice shall be forwarded to concerned Central GST Unit for initiation of suitable action for IGST/ITC recovery and/or investigation (if any) at their end.

22. The Custom Broker M/s Sadguru Logistics Pvt. Ltd., (CHA License No. 11/1890) failed to ascertain the veracity and genuineness of the export firm M/s B M Enterprises (IE Code BBZPM1619N). 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 not presented any evidence of verifying the genuineness of the exporter. The CB has thereby violated regulation 10(n) and 10(q) of the CBLR, 2018 and has rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

23. Now, therefore M/s B M Enterprises (IE Code BBZPM1619N) having address at Room No.27, Shanti Nagar, Near ITI, Kopri Colony, Kopri, Thane East, Thane, Maharashtra, 400603 are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, CAC, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why:

- i. The declared value of impugned goods covered under the shipping bills no. 3821198, 3821199, 3821207, 3821208, 3821223, 3821230 and 3821243 all dated 09.09.2023, **Rs. 5,13,47,442/-**, should not be rejected under Rule 8 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.
- ii. The goods covered under live Shipping Bills No. 3821198, 3821199, 3821207, 3821208, 3821223, 3821230 and 3821243 all dated 09.09.2023 having declared FOB value of **Rs. 5,13,47,442/-**, should not be confiscated under Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- iii. The drawback amount of Rs. 11,76,672/- and RoSCTL amount of Rs. 28,96,396/- claimed in the Shipping Bills mentioned above should not be rejected on account of release of goods for back to town.
- iv. Penalty should not be imposed upon the exporting firm M/s B M Enterprises (IE Code BBZPM1619N) having address at Room No.27, Shanti Nagar, Near ITI, Kopri Colony, Kopri, Thane East, Thane, Maharashtra, 400603, 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 the aforesaid provisions of the Customs Act, 1962.

- v. Penalty should not be imposed upon the exporter M/s B M Enterprises (IE Code BBZPM1619N) under Section 114AC of the Customs Act, 1962 on account of fraudulent utilization of Input Tax Credit for claiming refund which have rendered the subject goods liable for confiscation under aforesaid provisions of the Customs Act, 1962.
- vi. The bond should not be enforced and Cash security in form of Bank Guarantee of amount Rs.2,50,000/- at the time of provisional release of the goods for back to town on provisional basis, should not be appropriated against export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

24. Further, M/s Sadguru Logistics Pvt. Ltd., (CHA License No. 11/1890), 404, Poppatlal Chambers, 4th Clive lane, Danabunder, Masjid (E), Mumbai 400009 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 Penalty should not be imposed upon them under Section 114(iii) and 114AA of the Customs Act, 1962 in violation of regulation 10(n) and 10(q) of CBLR, 2018.

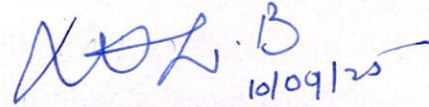
25. The aforesaid noticee is to submit their written reply within 30 days before the adjudicating authority. In their reply, they should clearly state whether they wish to be heard in person or not. In case no such request is made or they do not appear before the adjudicating authority on the date and time fixed, the case will be decided ex-parte on the basis of available records without any further reference to them.

26. 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.

27. 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.

28. 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.

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

 10/09/25

रघुकिरणबी / (BATCHALI RAGHU KIRAN)
अपरआयुक्त / Additional Commissioner,
CEAC, NS-II, JNCH

To,

1. M/s B M Enterprises (IE Code BBZPM1619N)
Room No.27, Shanti Nagar, Near ITI,
Kopri Colony, Kopri, Thane East,
Thane, Maharashtra, 400603

2. M/s Sadguru Logistics Pvt. Ltd. (CHA License No. 11/1890),
404, Poppatlal Chambers,
4th Clive lane, Danabunder,
Masjid (E), Mumbai 400009

Copy to:

1. The Commissioner of Customs, NS-II, JNCH
2. The Additional Commissioner of Customs, CAC/Drawback/DRC Section, NS-II, JNCH,
3. The Asstt. Commissioner of Customs, SIIB (X), JNCH
4. Supdt/CHS, JNCH for display on Notice Board.
5. Supdt./EDI,
6. Office Copy,
7. D.C., GST Bhavan, Third Floor, Thane Collectorate Campus,
Thane (West)- 400601.

Annexure – A

Sr. No.	List of Relied Upon Documents
RUD-I	Copy of Shipping bills No. 3821198, 3821199, 3821207, 3821208, 3821223, 3821230 and 3821243 all dated 09.09.2023
RUD-II	Panchanama dated 16.09.2023
RUD-III	DYCC Test Reports
RUD-IV	Copy of Market Enquiry dated 28.09.2023
RUD-V	Copy of statement of Sunil Satyanarayan Mishra, Director of Custom Broker M/s Sadguru Logistics Pvt. Ltd dated 13.02.2025
RUD-VI	Copies of letters addressed to GST Authorities M/s B M Enterprises

Shipping Bill for Export

Job No.: 0000281 Date: 09/09/2023 S/B No.: 3821198 Date: 09/09/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Exporter's Name

IEC No. (0) BBZPM1619N PAN:BBZPM1619N
B M ENTERPRISES
ROOM NO 27,,SHANTI NAGAR,NEAR ITI, KOPRI COLONY,KOPRI,
THANE EAST, THANE, MAHARASHTRA 400603
GSTN Type : GSN GSTN No : 27BBZPM1619N1ZT

Consignee's Name

DAHIR ALI HASSAN
HAWAL-WADAAG ROAD,
STREET NO 2, P.O. BOX : 0344
MOGADISHU
SOMAALIAPort of Loading (INNSA1) : Nhava Sheva Sea
Country of Final Dest. (SO) : SOMALIA
Port of Final Dest. (SOMGQ) : MOGADISHU
Port of Discharge (SOMGQ) : MOGADISHU
Country of Discharge (SO) : SOMALIA
Nature of Cargo : C
Rotation No :
Marks & No(s) : AS PER INVOICE, " WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"No of Packages : 36
Loose Packets. : 0
Type of Packages : CTN
Net Weight (KGS) : 3323.000
Gross Weight (KGS) : 3359.000
No. of Containers : 0Forex Bank Acc : 60459295074
FOB Value (Rs.) : 7737564.09
ST / Excise Regn. :
Authorised Dealer Code : 0230036
I.F.S. Code : MAHB0000151RBI Waiver No :
RODTEP Amount : 0.00
Drawback Account No :
DBK Amount : 174593.86
F ROSCTL Amount : 454147.00

Invoice Details Serial No

Invoice Value : 1
Invoice Value : 94130.95 (Rs. 7737564.09)
FOB Value : 94130.95 (Rs. 7737564.09)
Invoice No. : BE/09/23-24
Nature of Contract : FOB
Contract No. :
Third Party :DBK Value (Rs.) : 174593.86
Currency of Invoice : USD
Invoice Date : 09/09/2023
Exchange Rate : USD 1 = Rs. 82.20
Contract Date :Insurance
Freight
Discount
Commission
Other Deduction
Packing ChargesRate Currency Amount Buyer's Name and Address
SAME AS CONSIGNEENature of Payment : DA
Period of Payment : 180 Days

SL No	RITC Code Quantity Scheme Description Manufacturer Details Transit Country	Item Description Units Source State	Rate	Per	Units	Total Value(FC) Declared PMV(INR)	FOB Value(INR) Accepted PMV(INR)	Scheme Reward
			HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
1	62034990 2944 Drawback,and ROSCTL	MENS TRACK PANT OF BLEND PCS 7.75		Per 1	PCS	22816.00 700.76	1875475.20 2063022.72	60 YES
#		27		0	LUT	0	0.00	GNX100
2	62052090 8607 Drawback,and ROSCTL	MENS SHIRT OF COTTON PCS 7.85		Per 1	PCS	67564.95 709.80	5553838.89 6109222.78	60 YES
#		27		0	LUT	0	0.00	GNX100
3	62034990 600 Drawback,and ROSCTL	BOYS TRACK PANT OF BLEND PCS 6.25		Per 1	PCS	3750.00 565.13	308250.00 339075.00	60 YES
#		27		0	LUT	0	0.00	GNX100
						Tax Value : 0.00 IGST Amt : 0.00	7737564.09 8511320.50	

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	62030302B	0.00	2.40	0.00	31.00	2944.000	45011.40

P1
15/09/23P2
15/09/23CB
18/09/23

SADGURU LOGISTIC PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 2
Print on 09/09/2023 18:17:28

Shipping Bill for Export

Job No.: 0000281 Date: 09/09/2023 S/B No.: 3821198 Date: 09/09/2023 Loading Port: INNSA1 State of Origin: MAHARASHTRA

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	2	620501B	0.00	2.20	0.00	26.00	8607.000	122184.46
1	3	62030302B	0.00	2.40	0.00	31.00	600.000	7398.00
Drawback Amount(INR)								174593.86

ROSCTL Details

INV No	Item No	ROSCTL SI.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	62030302B	3.13	28.00	2.28	20.40	2944.000	58702.37	42760.83	101463.20
1	2	620501B	3.60	37.40	2.45	25.50	8607.000	199938.20	136069.05	336007.25
1	3	62030302B	3.13	28.00	2.28	20.40	600.000	9648.22	7028.10	16676.32
ROSCTL Amount(INR)								268288.79	185857.98	454146.77

Packages Details

Packages From	Packages To	Kind Package
1	36	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	2944 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
1/2	8607 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
1/3	600 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	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	2023090900077499	2023090900026564	271000 Packing list		09/09/2023	
DAHIR ALI HASSAN B M ENTERPRISES		HAWAL-WADAAG ROAD, STREET NO 2, P.O. BOX : 0344 MOGADISHU ROOM NO 27, SHANTI NAGAR, NEAR ITI, KOPRI COLONY, KOPRI, THANE EAST, THANE, MAHARASHTRA					
1	1	2023090900077500	2023090900026564	331000 Commercial invoice which includes a packing list		09/09/2023	
DAHIR ALI HASSAN B M ENTERPRISES		HAWAL-WADAAG ROAD, STREET NO 2, P.O. BOX : 0344 MOGADISHU ROOM NO 27, SHANTI NAGAR, NEAR ITI, KOPRI COLONY, KOPRI, THANE EAST, THANE, MAHARASHTRA					

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2,1/3,	DEC-RS001	I/We B M ENTERPRISES holder of IEC No BBZPM1619N, 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

P1
15/09/23

P2
15-9

CD
15/09/23

EXPORT INVOICE

B M ENTERPRISES

ROOM NO 27, SHANTI NAGAR, NEAR ITI, KOPRI COLONY, KOPRI, THANE EAST, THANE, MAHARASHTRA 400603

GST NO : 27BBZPM1619N1ZT

INVOICE NO : BE/09/23-24

DATED 09.09.2023

IEC : BBZPM1619N

Consignee Name & Address:

DAHIR ALI HASSAN
HAWAL-WADAAG ROAD,
STREET NO 2, P.O. BOX : 0344
MOGADISHU
SOMAALIA

Notify party Name & address:

SAME AS CONSIGNEE

Mode of shipment: BY SEA

Port of Loading: NHAVA SHEVA

Port of discharge: MOGADISHI

Country & final Destination: SOMALIA

Payment & Terms 180 DAYS FROM SEAWAY BILL

Number of Cartons: 01 TO 36

MARKA: MM

Sr. No.	Name of Product/Description	HSN ACS	DBK SR NO	PCS	RATE/PCS/USD	AMOUNT USD FOB
	READYMADE GARMENTS					
1	MENS TRACK PANT OF BLEND	62034990	62030302B	2944	7.75	22816.00
2	MENS SHIRTS OF COTTON	62052090	620501B	8607	7.85	67564.95
3	BOYS TRACK PANT OF BLEND	62034990	62030302B	600	6.25	3750.00
				12151		94130.95
				12151.00		94130.95

TOTALS:

PKG	36
SET/PIECES	12151
GR..WT. KGS.	3359.000
NET. WT.KGS	3323.000


Amount in words : US DOLLAR- NINTY FOUR THOUSAND ONE HUNDRED THIRTY AND CENT NINTY FIVE ONLY. Total 94130.95

WE ARE EXPORTING UNDER DUTY DRAWBACK SCHEME UNDER DBK

"I/We, in regard to my/our claim under RoDTEP 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 RoDTEP 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 RoDTEP.
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."

FOR B M ENTERPRISES




AUTHORISED SIGNATORY


We declare that invoice shows the actual price of the goods described and that particulars are true and correct.

P2
10/9/23

12
15-9


CB
15/09/23

PACKING LIST								
B M ENTERPRISES								
ROOM NO 27,SHANTI NAGAR, NEAR ITI, KOPRI COLONY, KOPRI, THANE EAST, THANE, MAHARASHTRA 400603								
GST :		27BBZPM1619N1ZT		INVOICE NO : BE/09/23-24				
				DATED 09.09.2023				
				IEC NO : BBZPM1619N				
Consignee Name & Address: DAHIR ALI HASSAN HAWAL-WADAAG ROAD, STREET NO 2, P.O. BOX : 0344 MOGADISHU SOMAALIA			NOTIFY PARTY SAME AS CONSIGNEE					
						Mode of shipment		
						Port of Loading :		
						Port of discharge :		
						Country & final Destination		
Number of Cartons :			Payment & Terms 180 DAYS FROM SEAWAY BILL					
MARKA :			MM					
CTN.NO	PCS	DISCRIPTION	MARKA	GR.WT	NT.WT			
Column1	Column2	Column3	Column6	Column7	Column8			
		READYMADE GARMENTS						
1	300	MEN TRACK PANT OF BLEND	MM	102.000	101.000			
2	300	MEN TRACK PANT OF BLEND	MM	102.000	101.000			
3	360	MEN TRACK PANT OF BLEND	MM	85.000	84.000			
4	360	MEN TRACK PANT OF BLEND	MM	85.000	84.000			
5	356	MEN SHIRT OF COTTON	MM	100.000	99.000			
6	356	MEN SHIRT OF COTTON	MM	100.000	99.000			
7	376	MEN SHIRT OF COTTON	MM	100.000	99.000			
8	368	MEN SHIRT OF COTTON	MM	95.000	94.000			
9	368	MEN SHIRT OF COTTON	MM	95.000	94.000			
10	315	MEN SHIRT OF COTTON	MM	90.000	89.000			
11	320	MEN SHIRT OF COTTON	MM	90.000	89.000			
12	360	MEN SHIRT OF COTTON	MM	95.000	94.000			
13	384	MEN SHIRT OF COTTON	MM	100.000	99.000			
14	376	MEN SHIRT OF COTTON	MM	100.000	99.000			
15	336	MEN SHIRT OF COTTON	MM	90.000	89.000			
16	352	MEN SHIRT OF COTTON	MM	90.000	89.000			
17	368	MEN SHIRT OF COTTON	MM	90.000	89.000			
18	384	MEN SHIRT OF COTTON	MM	85.000	84.000			
19	352	MEN SHIRT OF COTTON	MM	85.000	84.000			
20	384	MEN SHIRT OF COTTON	MM	85.000	84.000			
21	392	MEN SHIRT OF COTTON	MM	95.000	94.000			
22	330	MEN TRACK PANT OF BLEND	MM	110.000	109.000			
23	330	MEN TRACK PANT OF BLEND	MM	110.000	109.000			
24	330	MEN TRACK PANT OF BLEND	MM	110.000	109.000			
25	334	MEN TRACK PANT OF BLEND	MM	110.000	109.000			
26	300	BOYS TRACK PANT OF BLEND	MM	100.000	99.000			
27	300	BOYS TRACK PANT OF BLEND	MM	100.000	99.000			
28	360	MEN SHIRT OF COTTON	MM	100.000	99.000			
29	300	MEN SHIRT OF COTTON	MM	65.000	64.000			
30	300	MEN SHIRT OF COTTON	MM	75.000	74.000			
31	300	MEN SHIRT OF COTTON	MM	75.000	74.000			
32	300	MEN SHIRT OF COTTON	MM	85.000	84.000			
33	300	MEN SHIRT OF COTTON	MM	85.000	84.000			
34	300	MEN SHIRT OF COTTON	MM	85.000	84.000			
35	300	MEN SHIRT OF COTTON	MM	85.000	84.000			
36	300	MEN TRACK PANT OF BLEND	MM	105.000	104.000			
	12151			3359.000	3323.000			
CARTONS		36	FOR B M ENTERPRISES  AUTHORISED SIGNATORY					
SET/PIECES		12151						
GR..WT. KGS.		3359.000						
NET. WT.KGS		3323.000						

P1

 15/09/23

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 15-9

CB

 15/09/23

Shipping Bill for Export

Job No.: 0000283 Date: 09/09/2023 S/B No.: 3821207 Date: 09/09/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Exporter's Name

IEC No. (0) BBZPM1619N PAN:BBZPM1619N
B M ENTERPRISES
ROOM NO 27, SHANTI NAGAR, NEAR ITI, KOPRI COLONY, KOPRI,
THANE EAST, THANE, MAHARASHTRA 400603
GSTN Type: GSN GSTN No.: 27BBZPM1619N1ZT

Consignee's Name

TAWANG TRADING
AL BHUTTA PLAZA,
MAKTOUM STREET,
MOGADISHU
SOMAALIAPort of Loading (INNSA1) : Nhava Sheva Sea
Country of Final Dest. (SO) : SOMALIA
Port of Final Dest. (SOMGQ) : MOGADISHU
Port of Discharge (SOMGQ) : MOGADISHU
Country of Discharge (SO) : SOMALIA
Nature of Cargo : C
Rotation No :
Marks & No(s) : AS PER INVOICE, WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"No of Packages : 41
Loose Packets. :
Type of Packages : CTN
Net Weight (KGS) : 3261.000
Gross Weight (KGS) : 3302.000
No. of Containers : 0Forex Bank Acc : 60459295074
FOB Value (Rs.) : 7721276.16
ST / Excise Regn. :
Authorised Dealer Code : 0230036
I.F.S. Code : MAHB0000151RBI Waiver No :
RODTEP Amount :
Drawback Account No :
DBK Amount : 174072.61
F ROSCTL Amount : 453683.00Invoice Details Serial No : 1
Invoice Value : 93932.80 (Rs. 7721276.16)
FOB Value : 93932.80 (Rs. 7721276.16)
Invoice No. : BE/11/23-24
Nature of Contract : FOB
Contract No. :
Third Party :DBK Value (Rs.) : 174072.61
Currency of Invoice : USD
Invoice Date : 09/09/2023
Exchange Rate : USD 1 = Rs. 82.20
Contract Date :Insurance :
Freight :
Discount :
Commission :
Other Deduction :
Packing Charges :
Rate Currency Amount Buyer's Name and Address
DAHIR ALI HASSAN
HAWAL-WADAAG ROAD,
STREET NO 2, P.O. BOX : 0344
MOGADISHU
Nature of Payment : DA
Period of Payment : 180 Days

SL No	RITC Code Quantity Scheme Description Manufacturer Details Transit Country	Item Description Units Source State	Rate	Per	Units	Total Value(FC) Declared PMV(INR)	FOB Value(INR) Accepted PMV(INR)	Scheme Reward
			HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
1	62034990 3300 Drawback, and ROSCTL	MENS TRACK PANT OF BLEND PCS 7.75		Per 1	PCS	25575.00 700.76	2102265.00 2312491.50	60 YES
# 2	62052090 8708 Drawback, and ROSCTL	27 MENS SHIRT OF COTTON PCS 7.85		0	LUT	0	0.00	GNX100 60 YES
#		27		0	LUT	0	0.00	GNX100
Tax Value : 0.00							7721276.16	
IGST Amt : 0.00							8493403.78	

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	62030302B	0.00	2.40	0.00	31.00	3300.000	50454.36
1	2	620501B	0.00	2.20	0.00	26.00	8708.000	123618.25
Drawback Amount(INR)								174072.61

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CB Stamp 15/09/23

SADGURU LOGISTIC PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 2
Print on 11/09/2023 12:17:16

Shipping Bill for Export

Job No.: 0000283 Date: 09/09/2023 S/B No.: 3821207 Date: 09/09/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

ROSC TL Details

INV No	Item No	ROSC TL Sl.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSC TL Quantity	State Leavy	Central Leavy	ROSC TL Amount(Rs)
1	1	62030302B	3.13	28.00	2.28	20.40	3300.000	65800.89	47931.64	113732.53
1	2	620501B	3.60	37.40	2.45	25.50	8708.000	202284.40	137665.77	339950.17
ROSC TL Amount(INR)								268085.29	185597.41	453682.70

Packages Details

Packages From	Packages To	Kind Package
84	124	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	3300 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
1/2	8708 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	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	2023090900079281	2023090900027159	271000 Packing list		09/09/2023	
TAWANG TRADING B M ENTERPRISES			AL BHUTTA PLAZA, MAKTOUM STREET, MOGADISHU ROOM NO 27,,SHANTI NAGAR, NEAR ITI, KOPRI COLONY,KOPRI, THANE EAST, THANE, MAHARASHTRA				
1	1	2023090900079282	2023090900027159	331000 Commercial invoice which includes a packing list		09/09/2023	
TAWANG TRADING B M ENTERPRISES			AL BHUTTA PLAZA, MAKTOUM STREET, MOGADISHU ROOM NO 27,,SHANTI NAGAR, NEAR ITI, KOPRI COLONY,KOPRI, THANE EAST, THANE, MAHARASHTRA				

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2,	DEC-RS001	I/We B M ENTERPRISES holder of IEC No BBZPM1619N, 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


EXPORT INVOICE

B M ENTERPRISES

ROOM NO 27, SHANTI NAGAR, NEAR ITI, KOPRI COLONY, KOPRI, THANE EAST, THANE, MAHARASHTRA 400603

GST NO : 27BBZPM1619N1ZT

INVOICE NO : BE/11/23-24

DATED 09.09.2023

IEC : BBZPM1619N

Consignee Name & Address:

TAWANG TRADING

AL BHUTTA PLAZA,
MAKTOUM STREET,
MOGADISHU
SOMALIA

Notify party Name & address:

DAHIR ALI HASSAN
HAWAL-WADAAG ROAD,
STREET NO 2, P.O. BOX : 0344
MOGADISHU, SOMAALIAMode of shipment **BY SEA**

Port of Loading : NHAVA SHEVA

Port of discharge : MOGADISHI

Country & final Destination **SOMALIA**Number of Cartons : **84 TO 124**MARKA : **MM**Payment & Terms **180 DAYS FROM SEAWAY BILL**

Sr. No.	Name of Product/Description	HSN ACS	DBK SR NO	PCS	RATE/ PCS/USD	AMOUNT USD FOB
	READYMADE GARMENTS					
1	MENS TRACK PANT OF BLEND	62034990	62030302B	3300	7.75	25575.00
2	MENS SHIRTS OF COTTON	62052090	620501B	8708	7.85	68357.80
				12008		93932.80
				12008.00		93932.80

TOTALS:

PKG	41
SET/PIECES	12008
GR..WT. KGS.	3302.000
NET. WT.KGS	3261.000

Amount in words : US DOLLAR- NINETY THREE THOUSAND NINE HUNDRED THIRTY TWO AND CENT EIGHTY ONLY.

Total 93932.80

WE ARE EXPORTING UNDER DUTY DRAWBACK SCHEME UNDER DBK

“I/We, in regard to my/our claim under RoDTEP 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 RoDTEP 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 RoDTEP.
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.”

FOR B M ENTERPRISES


We declare that invoice shows the actual price of the goods described and that particulars are true and correct.

AUTHORISED SIGNATORY

P. S. 13/09/23

P. S. 13/09/23

C.D. 13/09/23

PACKING LIST								
B M ENTERPRISES								
ROOM NO 27,SHANTI NAGAR, NEAR ITI, KOPRI COLONY, KOPRI, THANE EAST, THANE, MAHARASHTRA 400603								
GST :		27B8ZPM1619N1ZT		INVOICE NO : BE/11/23-24				
				DATED 09.09.2023				
				IEC NO : BBZPM1619N				
Consignee Name & Address: TAWANG TRADING AL BHUTTA PLAZA, MAKTOUM STREET, MOGADISHU SOMALIA			NOTIFY PARTY DAHIR ALI HASSAN HAWAL-WADAAG ROAD, STREET NO 2, P.O. BOX : 0344 MOGADISHU,SOMAALIA					
						Mode of shipment		
						Port of Loading :		
						Port of discharge :		
						Country & final Destination		
Number of Cartons :			Payment & Terms 180 DAYS FROM SEAWAY BILL					
MARKA :			MM					
CTN.NO	PCS	DISCRIPTION	MARKA	GR.WT	NT.WT			
Column1	Column2	Column3	Column6	Column7	Column8			
		READYMADE GARMENTS						
84	300	MEN TRACK PANT OF BLEND	MM	80.000	79.000			
85	300	MEN TRACK PANT OF BLEND	MM	75.000	74.000			
86	300	MEN TRACK PANT OF BLEND	MM	80.000	79.000			
87	300	MEN TRACK PANT OF BLEND	MM	75.000	74.000			
88	300	MEN TRACK PANT OF BLEND	MM	120.000	119.000			
89	300	MEN TRACK PANT OF BLEND	MM	110.000	109.000			
90	300	MEN TRACK PANT OF BLEND	MM	120.000	119.000			
91	300	MEN TRACK PANT OF BLEND	MM	115.000	114.000			
92	300	MEN TRACK PANT OF BLEND	MM	100.000	99.000			
93	300	MEN TRACK PANT OF BLEND	MM	100.000	99.000			
94	300	MEN TRACK PANT OF BLEND	MM	100.000	99.000			
95	300	MEN SHIRT OF COTTON	MM	80.000	79.000			
96	300	MEN SHIRT OF COTTON	MM	75.000	74.000			
97	300	MEN SHIRT OF COTTON	MM	75.000	74.000			
98	300	MEN SHIRT OF COTTON	MM	75.000	74.000			
99	300	MEN SHIRT OF COTTON	MM	80.000	79.000			
100	300	MEN SHIRT OF COTTON	MM	80.000	79.000			
101	300	MEN SHIRT OF COTTON	MM	80.000	79.000			
102	300	MEN SHIRT OF COTTON	MM	80.000	79.000			
103	300	MEN SHIRT OF COTTON	MM	80.000	79.000			
104	300	MEN SHIRT OF COTTON	MM	80.000	79.000			
105	300	MEN SHIRT OF COTTON	MM	80.000	79.000			
106	300	MEN SHIRT OF COTTON	MM	80.000	79.000			
107	300	MEN SHIRT OF COTTON	MM	80.000	79.000			
108	300	MEN SHIRT OF COTTON	MM	80.000	79.000			
109	300	MEN SHIRT OF COTTON	MM	80.000	79.000			
110	300	MEN SHIRT OF COTTON	MM	80.000	79.000			
111	208	MEN SHIRT OF COTTON	MM	52.000	51.000			
112	200	MEN SHIRT OF COTTON	MM	50.000	49.000			
113	200	MEN SHIRT OF COTTON	MM	50.000	49.000			
114	300	MEN SHIRT OF COTTON	MM	80.000	79.000			
115	300	MEN SHIRT OF COTTON	MM	80.000	79.000			
116	300	MEN SHIRT OF COTTON	MM	65.000	64.000			
117	300	MEN SHIRT OF COTTON	MM	70.000	69.000			
118	300	MEN SHIRT OF COTTON	MM	65.000	64.000			
119	300	MEN SHIRT OF COTTON	MM	65.000	64.000			
120	300	MEN SHIRT OF COTTON	MM	80.000	79.000			
121	300	MEN SHIRT OF COTTON	MM	80.000	79.000			
122	300	MEN SHIRT OF COTTON	MM	75.000	74.000			
123	300	MEN SHIRT OF COTTON	MM	75.000	74.000			
124	300	MEN SHIRT OF COTTON	MM	75.000	74.000			
	12008			3302.000	3261.000			
CARTONS		41	FOR B M ENTERPRISES  AUTHORIZED SIGNATORY					
SET/PIECES		12008						
GR..WT. KGS.		3302.000						
NET. WT.KGS		3261.000						

CB
Pranav
 15/09/23

P2
Pranav
 15/09/23

Shipping Bill for Export

Job No.: 0000285 Date: 09/09/2023 S/B No.: 3821223 Date: 09/09/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Exporter's Name

IEC No. (0) BBZPM1619N PAN:BBZPM1619N
B M ENTERPRISES
ROOM NO 27,,SHANTI NAGAR,NEAR ITI, KOPRI COLONY,KOPRI,
THANE EAST, THANE, MAHARASHTRA 400603
GSTN Type : GSN GSTN No : 27BBZPM1619N1ZT

Consignee's Name

AL RAHMANIYAH GROUP
P.O, Box No, 26421
MOGADISHU
SOMAALIAPort of Loading (INNSA1) : Nhava Sheva Sea
Country of Final Dest. (SO) : SOMALIA
Port of Final Dest. (SOMGQ) : MOGADISHU
Port of Discharge (SOMGQ) : MOGADISHU
Country of Discharge (SO) : SOMALIA
Nature of Cargo : C
Rotation No :
Marks & No(s). : AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"No of Packages : 74
Loose Packets. :
Type of Packages : CTN
Net Weight (KGS) : 4478.000
Gross Weight (KGS) : 4552.000
No. of Containers : 0Forex Bank Acc : 60459295074
FOB Value (Rs.) : 7591630.32
ST / Excise Regn. :
Authorised Dealer Code : 0230036
I.F.S. Code : MAHB0000151RBI Waiver No :
RODTEP Amount :
Drawback Account No :
DBK Amount : 179294.06
F ROSCTL Amount : 406647.00Invoice Details Serial No : 1
Invoice Value : 92355.60 (Rs. 7591630.32)
FOB Value : 92355.60 (Rs. 7591630.32)
Invoice No. : BE/13/23-24
Nature of Contract : FOB
Contract No. :
Third Party :DBK Value (Rs.) : 179294.06
Currency of Invoice : USD
Invoice Date : 09/09/2023
Exchange Rate : USD 1 = Rs. 82.20
Contract Date :

	Rate	Currency	Amount	Buyer's Name and Address
Insurance				DAHIR ALI HASSAN
Freight				HAWAL-WADAAG ROAD,
Discount				STREET NO 2, P.O. BOX : 0344
Commission				MOGADISHU
Other Deduction				Nature of Payment : DA
Packing Charges				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	Source	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
	Manufacturer Details	State						
	Transit Country							
1	62034990	MENS TRACK PANT OF BLEND						60
	4162	PCS 7.75		Per 1	PCS	32255.50	2651402.10	YES
	Drawback, and ROSCTL					700.76	2916542.31	
#		27		0	LUT	0	0.00	GNX100
2	62052090	MENS SHIRT OF COTTON						60
	1500	PCS 7.85		Per 1	PCS	11775.00	967905.00	YES
	Drawback, and ROSCTL					709.80	1064695.50	
#		27		0	LUT	0	0.00	GNX100
3	62034990	BOYS TRACK PANT OF BLEND						60
	3305	PCS 6.25		Per 1	PCS	20656.25	1697943.75	YES
	Drawback, and ROSCTL					565.12	1867738.12	
#		27		0	LUT	0	0.00	GNX100
4	62033200	MENS JACKET OF COTTON						60
	1512	PCS 7.85		Per 1	PCS	11869.20	975648.24	YES
	Drawback, and ROSCTL					709.80	1073213.06	
#		27		0	LUT	0	0.00	GNX100
5	62032990	MENS TRACK SUIT OF BLEND						60
	1487	PCS 7.95		Per 1	PCS	11821.65	971739.63	YES

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10/9/23D-1
15-9C-13
15/09/23

SADGURU LOGISTIC PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

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 Print on 09/09/2023 18:31:21

Shipping Bill for Export

Job No.: 0000285 Date: 09/09/2023 S/B No.: 3821223 Date: 09/09/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Drawback, and ROSCTL					718.84	1068913.59	
#	27	0	LUT		0	0.00	GNX100
6	62032990	MENS T-SHIRT & SHORTS OF BLEND					60
	612	PCS	6.5	Per 1	PCS	3978.00	326991.60 YES
Drawback, and ROSCTL					587.73	359690.76	
#	27	0	LUT		0	0.00	GNX100
Tax Value : 0.00						7591630.32	
IGST Amt : 0.00						8350793.34	

Drawback Details

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	62030302B	0.00	2.40	0.00	31.00	4162.000	63633.65
1	2	620501B	0.00	2.20	0.00	26.00	1500.000	21293.91
1	3	62030302B	0.00	2.40	0.00	31.00	3305.000	40750.65
1	4	62030201B	0.00	2.70	0.00	63.00	1512.000	26342.50
1	5	62030402B	0.00	2.10	0.00	21.00	1487.000	20406.53
1	6	62030402B	0.00	2.10	0.00	21.00	612.000	6866.82
Drawback Amount(INR)								179294.06

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	62030302B	3.13	28.00	2.28	20.40	4162.000	82988.89	60451.97	143440.86
1	2	620501B	3.60	37.40	2.45	25.50	1500.000	34844.58	23713.67	58558.25
1	3	62030302B	3.13	28.00	2.28	20.40	3305.000	53145.64	38713.12	91858.76
1	4	62030201B	3.60	68.20	2.45	46.40	1512.000	35123.34	23903.38	59026.72
1	5	62030402B	2.50	14.50	1.85	0.00	1487.000	21561.50	17977.18	39538.68
1	6	62030402B	2.50	14.50	1.85	0.00	612.000	8174.79	6049.34	14224.13
ROSCTL Amount(INR)								235838.74	170808.66	406647.40

Packages Details

Packages From	Packages To	Kind Package
167	240	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	4162 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
1/2	1500 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
1/3	3305 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
1/4	1512 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
1/5	1487 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
1/6	612 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	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	2023090900080658	2023090900027635	271000 Packing list		09/09/2023	
AL RAHMANIYAH GROUP B M ENTERPRISES			P.O, Box No, 26421 MOGADISHU ROOM NO 27, SHANTI NAGAR, NEAR ITI, KOPRI COLONY, KOPRI, THANE EAST, THANE, MAHARASHTRA				
1	1	2023090900080659	2023090900027635	331000 Commercial invoice which includes a packing list		09/09/2023	
AL RAHMANIYAH GROUP B M ENTERPRISES			P.O, Box No, 26421 MOGADISHU ROOM NO 27, SHANTI NAGAR, NEAR ITI, KOPRI COLONY, KOPRI, THANE EAST, THANE, MAHARASHTRA				

Statement Details

Inv/Item Sn	Code	Title
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SADGURU LOGISTIC PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 3 to 3
Print on 09/09/2023 18:31:21

Shipping Bill for Export

Job No.: 0000285 Date: 09/09/2023 S/B No.: 3821223 Date: 09/09/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

1/1,1/2,1/3,1/4,1/5,1/6 DEC-RS001

I/We B M ENTERPRISES holder of IEC No BBZPM1619N, 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

EXPORT INVOICE														
B M ENTERPRISES														
ROOM NO 27, SHANTI NAGAR, NEAR ITI, KOPRI COLONY, KOPRI, THANE EAST, THANE, MAHARASHTRA 400603														
GST NO : 27BBZPM1619N1ZT			INVOICE NO : BE/13/23-24											
			DATED 09.09.2023											
			IEC : BBZPM1619N											
Consignee Name & Address:			Notify party Name & address:											
AL RAHMANIYAH GROUP P.O, Box No, 26421 MOGADISHU SOMALIA			DAHIR ALI HASSAN HAWAL-WADAAG ROAD, STREET NO 2, P.O. BOX : 0344 MOGADISHU, SOMAALIA											
Mode of shipment:		BY SEA												
Port of Loading :		NHAVA SHEVA												
Port of discharge :		MOGADISHI												
Country & final Destination		SOMALIA												
Number of Cartons :		167 TO 240												
MARKA :		MM												
Sr. No.	Name of Product/Description	HSN ACS	DBK SR NO	PCS	RATE/PCS/USD	AMOUNT USD FOB								
	READYMADE GARMENTS													
1	MENS TRACK PANT OF BLEND	62034990	62030302B	4162	7.75	32255.50								
2	MENS SHIRTS OF COTTON	62052090	620501B	1500	7.85	11775.00								
3	BOYS TRACK PANT OF BLEND	62034990	62030302B	3305	6.25	20656.25								
4	MENS JACKET OF COTTON	62033200	62030201B	1512	7.85	11869.20								
5	MENS TRACK SUIT OF BLEND	62032990	62030402B	1487	7.95	11821.65								
6	MENS T-SHIRT & SHORTS OF BLEND	62032990	62030402B	612	6.50	3978.00								
				12578		92355.60								
				12578.00		92355.60								
TOTALS: <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>PKG</td> <td>74</td> </tr> <tr> <td>SET/PIECES</td> <td>12578</td> </tr> <tr> <td>GR..WT. KGS.</td> <td>4552.000</td> </tr> <tr> <td>NET. WT.KGS</td> <td>4478.000</td> </tr> </table>							PKG	74	SET/PIECES	12578	GR..WT. KGS.	4552.000	NET. WT.KGS	4478.000
PKG	74													
SET/PIECES	12578													
GR..WT. KGS.	4552.000													
NET. WT.KGS	4478.000													
Amount in words: US DOLLAR- NINTY TWO THOUSAND THREE HUNDRED FIFTY FIVE AND CENT SIXTY ONLY.					Total	92355.60								
WE ARE EXPORTING UNDER DUTY DRAWBACK SCHEME UNDER DBK														
<p>"I/We, in regard to my/our claim under RoDTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that:</p> <ol style="list-style-type: none"> I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme, and relevant notifications, regulations, etc., as amended from time to time. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP. 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." 														
We declare that invoice shows the actual price of the goods described and that particulars are true and correct.				<div style="border: 1px solid black; padding: 5px; display: inline-block;"> FOR B M ENTERPRISES  AUTHORISED SIGNATORY </div>										

P1
15/9/23

P2
15-9

CB
15/09/23

PACKING LIST

B M ENTERPRISES

ROOM NO 27, SHANTI NAGAR, NEAR ITI, KOPRI COLONY, KOPRI, THANE EAST, THANE, MAHARASHTRA 400603

GST : 27BBZPM1619N1ZT

INVOICE NO : BE/13/23-24

DATED 09.09.2023

IEC NO : BBZPM1619N

Consignee Name & Address:

AL RAHMANIYAH GROUP

P.O, Box No, 26421

MOGADISHU

SOMALIA

NOTIFY PARTY

DAHIR ALI HASSAN

HAWAL-WADAAG ROAD,

STREET NO 2, P.O. BOX : 0344

MOGADISHU, SOMAALIA

Mode of shipment

BY SEA

Port of Loading :

NHAVA SHEVA

Port of discharge :

MOGADISHU

Country & final Destination

SOMALIA

Payment & Terms 180 DAYS FROM SEAWAY BILL

Number of Cartons :

167 TO 240

MARKA :


MM

CTN.NO	PCS	DISCRIPTION	MARKA	GR.WT	NT.WT
Column1	Column2	Column3	Column6	Column7	Column8
		READYMADE GARMENTS			
167	300	MEN SHIRT OF COTTON	MM	70.000	69.000
168	300	MEN SHIRT OF COTTON	MM	70.000	69.000
169	300	MEN SHIRT OF COTTON	MM	70.000	69.000
170	300	MEN SHIRT OF COTTON	MM	70.000	69.000
171	300	MEN SHIRT OF COTTON	MM	70.000	69.000
172	198	MEN TRACK PANT OF BLEND	MM	63.000	62.000
173	198	MEN TRACK PANT OF BLEND	MM	63.000	62.000
174	198	MEN TRACK PANT OF BLEND	MM	62.000	61.000
175	198	MEN TRACK PANT OF BLEND	MM	65.000	64.000
176	198	MEN TRACK PANT OF BLEND	MM	60.000	59.000
177	195	MEN TRACK PANT OF BLEND	MM	54.000	53.000
178	189	MEN TRACK PANT OF BLEND	MM	63.000	62.000
179	201	MEN TRACK PANT OF BLEND	MM	70.000	69.000
180	195	MEN TRACK PANT OF BLEND	MM	58.000	57.000
181	192	MEN TRACK PANT OF BLEND	MM	57.000	56.000
182	195	MEN TRACK PANT OF BLEND	MM	64.000	63.000
183	216	MEN TRACK PANT OF BLEND	MM	62.000	61.000
184	198	MEN TRACK PANT OF BLEND	MM	58.000	57.000
185	186	MEN TRACK PANT OF BLEND	MM	65.000	64.000
186	200	MEN TRACK PANT OF BLEND	MM	60.000	59.000
187	263	BOYS TRACK PANT OF BLEND	MM	58.000	57.000
188	270	BOYS TRACK PANT OF BLEND	MM	49.000	48.000
189	274	BOYS TRACK PANT OF BLEND	MM	52.000	51.000
190	276	BOYS TRACK PANT OF BLEND	MM	57.000	56.000
191	274	BOYS TRACK PANT OF BLEND	MM	57.000	56.000
192	270	BOYS TRACK PANT OF BLEND	MM	56.000	55.000
193	272	BOYS TRACK PANT OF BLEND	MM	55.000	54.000
194	264	BOYS TRACK PANT OF BLEND	MM	60.000	59.000

[Signature]
15/09/23

[Signature]
15/09/23

[Signature]
15/09/23

195	198	BOYS TRACK PANT OF BLEND	MM	60.000	59.000
196	198	BOYS TRACK PANT OF BLEND	MM	62.000	61.000
197	198	BOYS TRACK PANT OF BLEND	MM	58.000	57.000
198	180	BOYS TRACK PANT OF BLEND	MM	65.000	64.000
199	213	MEN TRACK PANT OF BLEND	MM	54.000	53.000
200	180	MEN TRACK PANT OF BLEND	MM	56.000	55.000
201	183	MEN TRACK PANT OF BLEND	MM	62.000	61.000
202	192	MEN TRACK PANT OF BLEND	MM	59.000	58.000
203	186	MEN TRACK PANT OF BLEND	MM	59.000	58.000
204	189	MEN TRACK PANT OF BLEND	MM	59.000	58.000
205	62	MEN TRACK PANT OF BLEND	MM	16.000	15.000
206	368	BOYS TRACK PANT OF BLEND	MM	74.000	73.000
207	171	MEN JACKET OF COTTON	MM	75.000	74.000
208	168	MEN JACKET OF COTTON	MM	75.000	74.000
209	168	MEN JACKET OF COTTON	MM	79.000	78.000
210	168	MEN JACKET OF COTTON	MM	77.000	76.000
211	168	MEN JACKET OF COTTON	MM	78.000	77.000
212	168	MEN JACKET OF COTTON	MM	78.000	77.000
213	168	MEN JACKET OF COTTON	MM	76.000	75.000
214	168	MEN JACKET OF COTTON	MM	73.000	72.000
215	165	MEN JACKET OF COTTON	MM	60.000	59.000
216	80	MEN TRACK SUIT OF BLEND	MM	66.000	65.000
217	88	MEN TRACK SUIT OF BLEND	MM	66.000	65.000
218	84	MEN TRACK SUIT OF BLEND	MM	69.000	68.000
219	89	MEN TRACK SUIT OF BLEND	MM	62.000	61.000
220	79	MEN TRACK SUIT OF BLEND	MM	56.000	55.000
221	70	MEN TRACK SUIT OF BLEND	MM	55.000	54.000
222	72	MEN TRACK SUIT OF BLEND	MM	56.000	55.000
223	72	MEN TRACK SUIT OF BLEND	MM	56.000	55.000
224	72	MEN TRACK SUIT OF BLEND	MM	56.000	55.000
225	69	MEN TRACK SUIT OF BLEND	MM	53.000	52.000
226	71	MEN TRACK SUIT OF BLEND	MM	56.000	55.000
227	71	MEN TRACK SUIT OF BLEND	MM	58.000	57.000
228	70	MEN TRACK SUIT OF BLEND	MM	55.000	54.000
229	102	MEN T-SHIRT & SHORTS OF BLEND	MM	53.000	52.000
230	104	MEN T-SHIRT & SHORTS OF BLEND	MM	51.000	50.000
231	101	MEN T-SHIRT & SHORTS OF BLEND	MM	51.000	50.000
232	102	MEN T-SHIRT & SHORTS OF BLEND	MM	58.000	57.000
233	101	MEN T-SHIRT & SHORTS OF BLEND	MM	50.000	49.000
234	102	MEN T-SHIRT & SHORTS OF BLEND	MM	52.000	51.000
235	81	MEN TRACK SUIT OF BLEND	MM	68.000	67.000
236	83	MEN TRACK SUIT OF BLEND	MM	68.000	67.000
237	84	MEN TRACK SUIT OF BLEND	MM	65.000	64.000
238	84	MEN TRACK SUIT OF BLEND	MM	66.000	65.000
239	84	MEN TRACK SUIT OF BLEND	MM	72.000	71.000
240	84	MEN TRACK SUIT OF BLEND	MM	61.000	60.000
	12578			4552.000	4478.000
CARTONS		74	FOR B M ENTERPRISES  AUTHORISED SIGNATORY		
SET/PIECES		12578			
GR..WT. KGS.		4552.000			
NET. WT.KGS		4478.000			

SA
10/9/23

P2
P2
15-9

CB
CB
15/08/23

Shipping Bill for Export

Job No.: 0000282 Date: 09/09/2023 S/B No.: 3821199 Date: 09/09/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Exporter's Name

IEC No. (0) BBZPM1619N PAN:BBZPM1619N
B M ENTERPRISES
ROOM NO 27,,SHANTI NAGAR,NEAR ITI, KOPRI COLONY,KOPRI,
THANE EAST, THANE, MAHARASHTRA 400603
GSTN Type : GSN GSTN No : 27BBZPM1619N1ZT

Consignee's Name

AL SHAIKH TRADING LLC
145,25, JUMMA BUILDING
MOGADISHU
SOMAALIAPort of Loading (INNSA1) : Nhava Sheva Sea
Country of Final Dest. (SO) : SOMALIA
Port of Final Dest. (SOMGQ) : MOGADISHU
Port of Discharge (SOMGQ) : MOGADISHU
Country of Discharge (SO) : SOMALIA
Nature of Cargo : C
Rotation No :
Marks & No(s) : AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RoDTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"No of Packages : 44
Loose Packets. :
Type of Packages : CTN
Net Weight (KGS) : 3629.000
Gross Weight (KGS) : 3673.000
No. of Containers : 0Forex Bank Acc : 60459295074
FOB Value (Rs.) : 7683542.25
ST / Excise Regn. :
Authorised Dealer Code : 0230036
I.F.S. Code : MAHB0000151RBI Waiver No :
RODTEP Amount :
Drawback Account No :
DBK Amount : 176358.78
F ROSCTL Amount : 427222.00

Invoice Details Serial No

Invoice Value : 93473.75 (Rs. 7683542.25)
FOB Value : 93473.75 (Rs. 7683542.25)
Invoice No. : BE/10/23-24
Nature of Contract : FOB
Contract No. :
Third Party :DBK Value (Rs.) : 176358.78
Currency of Invoice : USD
Invoice Date : 09/09/2023
Exchange Rate : USD 1 = Rs. 82.20
Contract Date :

	Rate	Currency	Amount	Buyer's Name and Address
Insurance				DAHIR ALI HASSAN
Freight				HAWAL-WADAAG ROAD,
Discount				STREET NO 2, P.O. BOX : 0344
Commission				MOGADISHU
Other Deduction				Nature of Payment : DA
Packing Charges				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	Source	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
	Manufacturer Details	State						
	Transit Country							
1	62034990	MENS TRACK PANT OF BLEND						60
	5233	PCS 7.75		Per 1	PCS	40555.75	3333682.65	YES
	Drawback, and ROSCTL					700.76	3667050.92	
#		27		0	LUT	0	0.00	GNX100
2	62052090	MENS SHIRT OF COTTON						60
	4430	PCS 7.85		Per 1	PCS	34775.50	2858546.10	YES
	Drawback, and ROSCTL					709.80	3144400.71	
#		27		0	LUT	0	0.00	GNX100
3	62034990	BOYS TRACK PANT OF BLEND						60
	1380	PCS 6.25		Per 1	PCS	8625.00	708975.00	YES
	Drawback, and ROSCTL					565.13	779872.50	
#		27		0	LUT	0	0.00	GNX100
4	62034290	MENS SHORT OF LYCRA						60
	600	PCS 6.5		Per 1	PCS	3900.00	320580.00	YES
	Drawback, and ROSCTL					587.73	352638.00	
#		27		0	LUT	0	0.00	GNX100
5	62034990	MEN TROUSER OF BLEND						60
	150	PCS 7.95		Per 1	PCS	1192.50	98023.50	YES

Pr
16/9/23Pr
15/9C13
15/08/23

SADGURU LOGISTIC PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 3
Print on 09/09/2023 18:23:00

Shipping Bill for Export

Job No.: 0000282 Date: 09/09/2023 S/B No.: 3821199 Date: 09/09/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Drawback, and ROSCTL						718.84	107825.85	
#		27	0	LUT		0	0.00	GNX100
6	61091000	<u>MEN T-SHIRT OF COTTON</u>						60
	360	PCS 6.5	Per 1	PCS	2340.00	192348.00	YES	
Drawback, and ROSCTL					587.73	211582.80		
#		27	0	LUT		0	0.00	GNX100
7	62044390	<u>WOMEN DRESS OF BLEND</u>						60
	278	PCS 7.5	Per 1	PCS	2085.00	171387.00	YES	
Drawback, and ROSCTL					678.15	188525.70		
#		27	0	LUT		0	0.00	GNX100
Tax Value : 0.00							7683542.25	
IGST Amt : 0.00							8451896.48	

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	62030302B	0.00	2.40	0.00	31.00	5233.000	80008.38
1	2	620501B	0.00	2.20	0.00	26.00	4430.000	62888.01
1	3	62030302B	0.00	2.40	0.00	31.00	1380.000	17015.40
1	4	62030499B	0.00	1.80	0.00	0.00	600.000	5770.44
1	5	62030302B	0.00	2.40	0.00	31.00	150.000	2352.56
1	6	610901B	0.00	2.10	0.00	12.00	360.000	4039.31
1	7	62040302B	0.00	2.50	0.00	28.00	278.000	4284.68
Drawback Amount(INR)								176358.78

ROSCTL Details

INV No	Item No	ROSCTL SI.No.	State Leavy	State Leavy Rate	Central Tax Leavy	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	62030302B	3.13	28.00	2.28	20.40	5233.000	104344.27	76007.96	180352.23
1	2	620501B	3.60	37.40	2.45	25.50	4430.000	102907.66	70034.38	172942.04
1	3	62030302B	3.13	28.00	2.28	20.40	1380.000	22190.92	16164.63	38355.55
1	4	62030499B	2.10	12.20	1.70	0.00	600.000	6732.18	5449.86	12182.04
1	5	62030302B	3.13	28.00	2.28	20.40	150.000	3068.14	2234.94	5303.08
1	6	610901B	2.90	13.80	2.00	0.00	360.000	4968.00	3846.96	8814.96
1	7	62040302B	3.13	28.00	2.28	20.40	278.000	5364.41	3907.62	9272.03
ROSCTL Amount(INR)								249575.58	177646.35	427221.93

Packages Details

Packages From	Packages To	Kind Package
37	43	CTN
47	83	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	5233 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
1/2	4430 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
1/3	1380 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
1/4	600 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
1/5	150 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
1/6	360 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
1/7	278 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	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	2023090900077682	2023090900026623	271000	Packing list		09/09/2023	
AL SHAIKH TRADING LLC			145,25, JUMMA BUILDING MOGADISHU					
B M ENTERPRISES			ROOM NO 27, SHANTI NAGAR, NEAR ITI, KOPRI COLONY, KOPRI, THANE EAST, THANE, MAHARASHTRA					

P. S. D. 15/9/23

P. S. D. 15/9/23

C.B. 15/09/23

SADGURU LOGISTIC PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 3 to 3
Print on 09/09/2023 18:23:00

Shipping Bill for Export

Job No.: 0000282 Date: 09/09/2023 S/B No.: 3821199 Date: 09/09/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

1 1 2023090900077683 2023090900026623 331000 Commercial invoice which includes a packing list

09/09/2023

AL SHAIKH TRADING LLC
B M ENTERPRISES

145,25, JUMMA BUILDING MOGADISHU
ROOM NO 27,,SHANTI NAGAR, NEAR ITI, KOPRI COLONY,KOPRI, THANE EAST, THANE,
MAHARASHTRA

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2,1/3,1/4,1/5,1/6,1/7,	DEC-RS001	I/We B M ENTERPRISES holder of IEC No BBZPM1619N, 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

EXPORT INVOICE

B M ENTERPRISES

ROOM NO 27, SHANTI NAGAR, NEAR ITI, KOPRI COLONY, KOPRI, THANE EAST, THANE, MAHARASHTRA 400603

GST NO : 27BBZPM1619N1ZT

INVOICE NO : BE/10/23-24

DATED 09.09.2023

IEC : BBZPM1619N

Consignee Name & Address:

AL SHAIKH TRADING LLC

145, 25, JUMMA BUILDING

MOGADISHU

SOMALIA

Notify party Name & address:

DAHIR ALI HASSAN

HAWAL-WADAAG ROAD,

STREET NO 2, P.O. BOX : 0344

MOGADISHU, SOMAALIA

Mode of shipment **BY SEA**

Port of Loading : NHAVA SHEVA

Port of discharge : MOGADISHI

Country & final Destination **SOMALIA**Payment & Terms **180 DAYS FROM SEAWAY BILL**Number of Cartons : **37 TO 43, 47 TO 83**MARKA : **MM**

Sr. No.	Name of Product/Description	HSN ACS	DBK SR NO	PCS	RATE/PCS/USD	AMOUNT USD FOB
	READYMADE GARMENTS					
1	MENS TRACK PANT OF BLEND	62034990	62030302B	5233	7.75	40555.75
2	MENS SHIRTS OF COTTON	62052090	620501B	4430	7.85	34775.50
3	BOYS TRACK PANT OF BLEND	62034990	62030302B	1380	6.25	8625.00
4	MENS SHORT OF LYCRA	62034290	62030499B	600	6.50	3900.00
5	MEN TROUSER OF BLEND	62034990	62030302B	150	7.95	1192.50
6	MEN T-SHIRT OF COTTON	61091000	610901B	360	6.50	2340.00
7	WOMEN DRESS OF BLEND	62044390	62040302B	278	7.50	2085.00
				12431		93473.75
				12431.00		93473.75

TOTALS:

PKG	44
SET/PIECES	12431
GR..WT. KGS.	3673.000
NET. WT.KGS	3629.000

Amount in words : US DOLLAR- NINETY THREE THOUSAND FOUR HUNDRED SEVENTY THREE AND CENT SEVENTY FIVE ONLY.

Total 93473.75

WE ARE EXPORTING UNDER DUTY DRAWBACK SCHEME UNDER DBK

“I/We, in regard to my/our claim under RoDTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that:

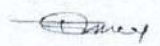
1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme, and relevant notifications, regulations, etc., as amended from time to time.
2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP.
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.”

FOR B M ENTERPRISES

We declare that invoice shows the actual price of the goods described and that particulars are true and correct.

AUTHORISED SIGNATORY

P1
15/9/23P2
15-9P3
15/09/23

PACKING LIST									
B M ENTERPRISES									
ROOM NO 27, SHANTI NAGAR, NEAR ITI, KOPRI COLONY, KOPRI, THANE EAST, THANE, MAHARASHTRA 400603									
GST : 27B8ZPM1619N1ZT		INVOICE NO : BE/10/23-24							
		DATED 09.09.2023							
		IEC NO : BBZPM1619N							
Consignee Name & Address: AL SHAIKH TRADING LLC 145,25, JUMMA BUILDING MOGADISHU SOMALIA		NOTIFY PARTY DAHIR ALI HASSAN HAWAL-WADAAG ROAD, STREET NO 2, P.O. BOX : 0344 MOGADISHU, SOMAALIA							
						Mode of shipment		BY SEA	
						Port of Loading		NHAVA SHEVA	
						Port of discharge		MOGADISHU	
						Country & final Destination		SOMALIA	
Number of Cartons :		37 TO 43, 47 TO 83							
MARKA :		MM							
CTN.NO	PCS	DISCRIPTION	MARKA	GR.WT	NT.WT				
Column1	Column2	Column3	Column6	Column7	Column8				
		READYMADE GARMENTS							
37	300	MEN TRACK PANT OF BLEND	MM	105.000	104.000				
38	300	MEN TRACK PANT OF BLEND	MM	105.000	104.000				
39	300	BOYS TRACK PANT OF BLEND	MM	100.000	99.000				
40	300	BOYS TRACK PANT OF BLEND	MM	100.000	99.000				
41	156	MEN SHIRT OF COTTON	MM	75.000	74.000				
42	300	MEN SHORT OF LYCRA	MM	50.000	49.000				
43	300	MEN SHORT OF LYCRA	MM	50.000	49.000				
47	150	MEN TROUSER OF BLEND	MM	100.000	99.000				
	100	MEN SHIRT OF COTTON							
48	250	MEN TRACK PANT OF BLEND	MM	100.000	99.000				
49	250	MEN TRACK PANT OF BLEND	MM	100.000	99.000				
50	250	MEN TRACK PANT OF BLEND	MM	100.000	99.000				
51	265	MEN TRACK PANT OF BLEND	MM	100.000	99.000				
52	300	MEN TRACK PANT OF BLEND	MM	115.000	114.000				
53	300	MEN TRACK PANT OF BLEND	MM	115.000	114.000				
54	390	BOYS TRACK PANT OF BLEND	MM	110.000	109.000				
55	390	BOYS TRACK PANT OF BLEND	MM	110.000	109.000				
56	451	MEN SHIRT OF COTTON	MM	60.000	59.000				
57	145	WOMEN DRESS OF BLEND	MM	50.000	49.000				
58	360	MEN SHIRT OF COTTON	MM	90.000	89.000				
59	360	MEN SHIRT OF COTTON	MM	90.000	89.000				
60	300	MEN SHIRT OF COTTON	MM	80.000	79.000				
61	300	MEN SHIRT OF COTTON	MM	80.000	79.000				
62	300	MEN SHIRT OF COTTON	MM	60.000	59.000				
63	300	MEN SHIRT OF COTTON	MM	85.000	84.000				
64	300	MEN SHIRT OF COTTON	MM	75.000	74.000				
65	300	MEN SHIRT OF COTTON	MM	70.000	69.000				
66	300	MEN SHIRT OF COTTON	MM	80.000	79.000				
67	78	MEN SHIRT OF COTTON	MM	30.000	29.000				
68	78	MEN SHIRT OF COTTON	MM	30.000	29.000				
69	133	WOMEN DRESS OF BLEND	MM	55.000	54.000				
70	300	MEN TRACK PANT OF BLEND	MM	95.000	94.000				
71	300	MEN TRACK PANT OF BLEND	MM	95.000	94.000				
72	300	MEN TRACK PANT OF BLEND	MM	95.000	94.000				
73	300	MEN TRACK PANT OF BLEND	MM	100.000	99.000				
74	300	MEN TRACK PANT OF BLEND	MM	105.000	104.000				
75	300	MEN TRACK PANT OF BLEND	MM	100.000	99.000				
76	318	MEN TRACK PANT OF BLEND	MM	109.000	108.000				
77	360	MEN T-SHIRT OF COTTON	MM	94.000	93.000				
78	255	MEN SHIRT OF COTTON	MM	60.000	59.000				
79	244	MEN SHIRT OF COTTON	MM	60.000	59.000				
80	248	MEN SHIRT OF COTTON	MM	65.000	64.000				
81	300	MEN TRACK PANT OF BLEND	MM	75.000	74.000				
82	300	MEN TRACK PANT OF BLEND	MM	75.000	74.000				
83	300	MEN TRACK PANT OF BLEND	MM	75.000	74.000				
	12431			3673.000	3629.000				
CARTONS		44	FOR B M ENTERPRISES  AUTHORISED SIGNATORY						
SET/PIECES		12431							
GR. WT. KGS.		3673.000							
NET. WT. KGS		3629.000							

P1
M
10/9/23

P2
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15-9

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Dahir
15/09/23

Shipping Bill for Export

Job No.: 0000286 Date: 09/09/2023 S/B No.: 3821230 Date: 09/09/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Exporter's Name

IEC No. (0) BBZPM1619N PAN: BBZPM1619N
B M ENTERPRISES
ROOM NO 27, SHANTI NAGAR, NEAR ITI, KOPRI COLONY, KOPRI,
THANE EAST, THANE, MAHARASHTRA 400603
GSTN Type: GSN GSTN No: 27BBZPM1619N1ZT

Consignee's Name

GLOBAL EXIM
P.O. Box No. 45284
MOGADISHU
SOMAALIAPort of Loading (INNSA1) : Nhava Sheva Sea
Country of Final Dest. (SO) : SOMALIA
Port of Final Dest. (SOMGQ) : MOGADISHU
Port of Discharge (SOMGQ) : MOGADISHU
Country of Discharge (SO) : SOMALIA
Nature of Cargo : C
Rotation No :
Marks & No(s) : AS PER INVOICE, " WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"No of Packages : 50
Loose Packets. : 0
Type of Packages : CTN
Net Weight (KGS) : 3077.000
Gross Weight (KGS) : 3127.000
No. of Containers : 0Forex Bank Acc : 60459295074
FOB Value (Rs.) : 7822369.83
ST / Excise Regn. :
Authorised Dealer Code : 0230036
I.F.S. Code : MAHB0000151RBI Waiver No :
RODTEP Amount : 0.00
Drawback Account No :
DBK Amount : 175940.26
F ROSCTL Amount : 428861.00

Invoice Details Serial No

Invoice Value : 95162.65 (Rs. 7822369.83)
FOB Value : 95162.65 (Rs. 7822369.83)
Invoice No. : BE/14/23-24
Nature of Contract : FOB
Contract No. :
Third Party :DBK Value (Rs.) : 175940.26
Currency of Invoice : USD
Invoice Date : 09/09/2023
Exchange Rate : USD 1 = Rs. 82.20
Contract Date :Insurance
Freight
Discount
Commission
Other Deduction
Packing Charges

Rate Currency Amount Buyer's Name and Address

DAHIR ALI HASSAN
HAWAL-WADAAG ROAD,
STREET NO 2, P.O. BOX : 0344
MOGADISHU
Nature of Payment : DA
Period of Payment : 180 Days

SL No	RITC Code Quantity Scheme Description Manufacturer Details Transit Country	Item Description Units	Rate	Per	Units	Total Value(FC) Declared PMV(INR)	FOB Value(INR) Accepted PMV(INR)	Scheme Reward
		Source State	HAWB	TotalPkg	IGSTPymt	Tax Value	Tax Amount	End Use
1	62034990 1797 Drawback, and ROSCTL	MENS TRACK PANT OF BLEND PCS	7.75	Per 1	PCS	13926.75 700.76	1144778.85 1259256.74	60 YES
#		27		0	LUT	0	0.00	GNX100
2	62052090 4316 Drawback, and ROSCTL	MENS SHIRT OF COTTON PCS	7.85	Per 1	PCS	33880.60 709.80	2784985.32 3063483.85	60 YES
#		27		0	LUT	0	0.00	GNX100
3	62034990 1799 Drawback, and ROSCTL	BOYS TRACK PANT OF BLEND PCS	6.25	Per 1	PCS	11243.75 565.12	924236.25 1016659.87	60 YES
#		27		0	LUT	0	0.00	GNX100
4	61091000 3600 Drawback, and ROSCTL	MENS T-SHIRT OF COTTON PCS	6.25	Per 1	PCS	22500.00 565.13	1849500.00 2034450.00	60 YES
#		27		0	LUT	0	0.00	GNX100
5	62034990 1209	MENS PANT OF BLEND PCS	7.95	Per 1	PCS	9611.55	790069.41	60 YES

P
15/9/23B7
15-9CB
15/09/23

SADGURU LOGISTIC PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 3
Print on 09/09/2023 18:32:09

Shipping Bill for Export

Job No.: 0000286 Date: 09/09/2023 S/B No.: 3821230 Date: 09/09/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Drawback, and ROSCTL						718.84	869076.35	
#	27	0	LUT			0	0.00	GNX100
6	62034290	BOYS PANT OF COTTON						60
	500	PCS 6.5	Per 1	PCS	3250.00	267150.00	YES	
Drawback, and ROSCTL						587.73	293865.00	
#	27	0	LUT			0	0.00	GNX100
7	62089990	LADIES KAFTAN OF BLEND						60
	100	PCS 7.5	Per 1	PCS	750.00	61650.00	YES	
Drawback, and ROSCTL						678.15	67815.00	
#	27	0	LUT			0	0.00	GNX100
Tax Value : 0.00							7822369.83	
IGST Amt : 0.00							8604606.81	

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	62030302B	0.00	2.40	0.00	31.00	1797.000	27474.69
1	2	620501B	0.00	2.20	0.00	26.00	4316.000	61269.68
1	3	62030302B	0.00	2.40	0.00	31.00	1799.000	22181.67
1	4	610901B	0.00	2.10	0.00	12.00	3600.000	38839.50
1	5	62030302B	0.00	2.40	0.00	31.00	1209.000	18961.67
1	6	62030301B	0.00	2.10	0.00	27.00	500.000	5610.15
1	7	62080102B	0.00	2.60	0.00	21.00	100.000	1602.90
Drawback Amount(INR)								175940.26

ROSCTL Details

INV No	Item No	ROSCTL SI.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	62030302B	3.13	28.00	2.28	20.40	1797.000	35831.58	26100.96	61932.54
1	2	620501B	3.60	37.40	2.45	25.50	4316.000	100259.47	68232.14	168491.61
1	3	62030302B	3.13	28.00	2.28	20.40	1799.000	28928.59	21072.59	50001.18
1	4	610901B	2.90	13.80	2.00	0.00	3600.000	49680.00	36990.00	86670.00
1	5	62030302B	3.13	28.00	2.28	20.40	1209.000	24729.17	18013.58	42742.75
1	6	62030301B	3.60	37.40	2.45	25.50	500.000	9617.40	6545.18	16162.58
1	7	62080102B	2.85	16.50	2.08	12.10	100.000	1650.00	1210.00	2860.00
ROSCTL Amount(INR)								250696.21	178164.45	428860.66

Packages Details

Packages From	Packages To	Kind Package
241	290	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	1797 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
1/2	4316 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
1/3	1799 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
1/4	3600 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
1/5	1209 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
1/6	500 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
1/7	100 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	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	2023090900080884	2023090900027713	271000 Packing list		09/09/2023	
GLOBAL EXIM		P.O. Box No. 45284 MOGADISHU					
B M ENTERPRISES		ROOM NO 27, SHANTI NAGAR, NEAR ITI, KOPRI COLONY KOPRI, THANE EAST, THANE, MAHARASHTRA					

P. 10/9/23

P2 15-9

C13 15/08/23

SADGURU LOGISTIC PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 3 to 3
 Print on 09/09/2023 18:32:09

Shipping Bill for Export

Job No.: **0000286** Date: **09/09/2023** S/B No.: **3821230** Date: **09/09/2023** Loading Port: **INNSA1** State of Origin: **MAHARASHTRA**

1 1 2023090900080885 2023090900027713 331000 Commercial invoice which includes a packing list

09/09/2023

GLOBAL EXIM
 B M ENTERPRISES

P.O, Box No, 45284 MOGADISHU
 ROOM NO 27, SHANTI NAGAR, NEAR ITI, KOPRI COLONY, KOPRI, THANE EAST, THANE,
 MAHARASHTRA

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2,1/3,1/4,1/5,1/6,1/7,	DEC-RS001	I/We B M ENTERPRISES holder of IEC No BBZPM1619N, 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

EXPORT INVOICE

B M ENTERPRISES

ROOM NO 27, SHANTI NAGAR, NEAR ITI, KOPRI COLONY, KOPRI, THANE EAST, THANE, MAHARASHTRA 400603

GST NO : 27BBZPM1619N1ZT

INVOICE NO : BE/14/23-24

DATED 09.09.2023

IEC : BBZPM1619N

Consignee Name & Address:

GLOBAL EXIM

P.O, Box No, 45284

MOGADISHU

SOMALIA

Notify party Name & address:

DAHIR ALI HASSAN

HAWAL-WADAAG ROAD,

STREET NO 2, P.O. BOX : 0344

MOGADISHU, SOMAALIA

Mode of shipment BY SEA

Port of Loading : NHAVA SHEVA

Port of discharge : MOGADISHI

Country & final Destination SOMALIA

Payment & Terms 180 DAYS FROM SEAWAY BILL

Number of Cartons : 241 TO 290

MARKA : MM

Sr. No.	Name of Product/Description	HSN ACS	DBK SR NO	PCS	RATE/ PCS/USD	AMOUNT USD FOB
	READYMADE GARMENTS					
1	MENS TRACK PANT OF BLEND	62034990	62030302B	1797	7.75	13926.75
2	MENS SHIRTS OF COTTON	62052090	620501B	4316	7.85	33880.80
3	BOYS TRACK PANT OF BLEND	62034990	62030302B	1799	6.25	11243.75
4	MENS T-SHIRT OF COTTON	61091000	610901B	3600	6.25	22500.00
5	MENS PANT OF BLEND	62034990	62030302B	1209	7.95	9611.55
6	BOYS PANT OF COTTON	62034290	62030301B	500	6.50	3250.00
7	LADIES KAFTAN OF BLEND	62089990	62080102B	100	7.50	750.00
				13321		95162.65
				13321.00		95162.65

TOTALS:

PKG	50
SET/PIECES	13321
GR..WT. KGS.	3127.000
NET. WT.KGS	3077.000

Amount in words: US DOLLAR- NINETY FIVE THOUSAND ONE HUNDRED SIXTY TWO AND CENT SIXTY FIVE ONLY.

Total

95162.65

WE ARE EXPORTING UNDER DUTY DRAWBACK SCHEME UNDER DBK

“I/We, in regard to my/our claim under RoDTEP 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 RoDTEP 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 RoDTEP.
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.”

FOR B M ENTERPRISES

AUTHORISED SIGNATORY

We declare that invoice shows the actual price of the goods described and that particulars are true and correct.

P. 15/9/23

P2 15/9

CB 15/08/23

PACKING LIST

B M ENTERPRISES

ROOM NO 27, SHANTI NAGAR, NEAR ITI, KOPRI COLONY, KOPRI, THANE EAST, THANE, MAHARASHTRA 400603

GST : 27BBZPM1619N1ZT

INVOICE NO : BE/14/23-24

DATED 09.09.2023

IEC NO : BBZPM1619N

Consignee Name & Address:

GLOBAL EXIM
P.O, Box No, 45284
MOGADISHU
SOMALIA

NOTIFY PARTY

DAHIR ALI HASSAN
HAWAL-WADAAG ROAD,
STREET NO 2, P.O. BOX : 0344
MOGADISHU, SOMAALIA

Mode of shipment

BY SEA

Port of Loading :

NHAVA SHEVA

Port of discharge :

MOGADISHU

Country & final Destination

SOMALIA

Payment & Terms 180 DAYS FROM SEAWAY BILL

Number of Cartons :

241 TO 290

MARKA :

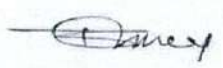
MM


CTN.NO	PCS	DISCRIPTION	MARKA	GR.WT	NT.WT
Column1	Column2	Column3	Column6	Column7	Column8
		READYMADE GARMENTS			
241	250	MEN T-SHIRT OF COTTON	MM	43.000	42.000
242	250	MEN T-SHIRT OF COTTON	MM	46.000	45.000
243	250	MEN T-SHIRT OF COTTON	MM	47.000	46.000
244	250	MEN T-SHIRT OF COTTON	MM	43.000	42.000
245	250	MEN T-SHIRT OF COTTON	MM	44.000	43.000
246	250	MEN T-SHIRT OF COTTON	MM	47.000	46.000
247	250	MEN T-SHIRT OF COTTON	MM	43.000	42.000
248	250	MEN T-SHIRT OF COTTON	MM	45.000	44.000
249	250	MEN T-SHIRT OF COTTON	MM	47.000	46.000
250	250	MEN T-SHIRT OF COTTON	MM	50.000	49.000
251	250	MEN T-SHIRT OF COTTON	MM	49.000	48.000
252	250	MEN T-SHIRT OF COTTON	MM	70.000	69.000
253	198	MEN PANT OF BLEND	MM	54.000	53.000
254	183	MEN PANT OF BLEND	MM	59.000	58.000
255	240	MEN PANT OF BLEND	MM	63.000	62.000
256	81	MEN TRACK PANT OF BLEND	MM	27.000	26.000
257	225	MEN PANT OF BLEND	MM	61.000	60.000
258	195	MEN PANT OF BLEND	MM	53.000	52.000
259	168	MEN PANT OF BLEND	MM	47.000	46.000
260	335	BOYS TRACK PANT OF BLEND	MM	60.000	59.000
261	600	BOYS TRACK PANT OF BLEND	MM	107.000	106.000
262	250	BOYS PANT OF COTTON	MM	75.000	74.000
263	250	BOYS PANT OF COTTON	MM	70.000	69.000
264	300	MEN SHIRT OF COTTON	MM	60.000	59.000
265	300	MEN SHIRT OF COTTON	MM	60.000	59.000
266	300	MEN T-SHIRT OF BLEND	MM	80.000	79.000
267	283	MEN TRACK PANT OF BLEND	MM	65.000	64.000

P
1 Aug
6/9/23

P2
Dues
15-9

C13
Dues
15/09/23

268	283	MEN TRACK PANT OF BLEND	MM	65.000	64.000
269	283	MEN TRACK PANT OF BLEND	MM	65.000	64.000
270	283	MEN TRACK PANT OF BLEND	MM	65.000	64.000
271	284	MEN TRACK PANT OF BLEND	MM	66.000	65.000
272	360	MEN SHIRT OF COTTON	MM	85.000	84.000
273	360	MEN SHIRT OF COTTON	MM	85.000	84.000
274	360	MEN SHIRT OF COTTON	MM	85.000	84.000
275	360	MEN SHIRT OF COTTON	MM	85.000	84.000
276	300	MEN SHIRT OF COTTON	MM	85.000	84.000
277	150	MEN TRACK PANT OF BLEND	MM	70.000	69.000
278	150	MEN TRACK PANT OF BLEND	MM	70.000	69.000
279	238	MEN SHIRT OF COTTON	MM	66.000	65.000
280	238	MEN SHIRT OF COTTON	MM	67.000	66.000
281	200	MEN SHIRT OF COTTON	MM	56.000	55.000
282	200	MEN SHIRT OF COTTON	MM	57.000	56.000
283	200	MEN SHIRT OF COTTON	MM	56.000	55.000
284	100	LADIES KAFTAN OF BLEND	MM	69.000	68.000
285	300	MEN T-SHIRT OF BLEND	MM	82.000	81.000
286	300	MEN SHIRT OF COTTON	MM	77.000	76.000
287	300	MEN SHIRT OF COTTON	MM	62.000	61.000
288	300	MEN SHIRT OF COTTON	MM	62.000	61.000
289	432	BOYS TRACK PANT OF BLEND	MM	60.000	59.000
290	432	BOYS TRACK PANT OF BLEND	MM	72.000	71.000
	13321			3127.000	3077.000
CARTONS		50	FOR B M ENTERPRISES  AUTHORISED SIGNATORY		
SET/PIECES		13321			
GR..WT. KGS.		3127.000			
NET. WT.KGS		3077.000			

P1

15/9/13

P2

15-9

C13

15/03/13

Shipping Bill for Export

Job No.: 0000287 Date: 09/09/2023 S/B No.: 3821243 Date: 09/09/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Exporter's Name

IEC No. (0) BBZPM1619N PAN:BBZPM1619N
B M ENTERPRISES
ROOM NO 27,,SHANTI NAGAR,NEAR ITI, KOPRI COLONY,KOPRI,
THANE EAST, THANE, MAHARASHTRA 400603
GSTN Type : GSN GSTN No : 27BBZPM1619N1ZT

Consignee's Name

MASRAF TOWER
P.O, Box No, 54214
MOGADISHU
SOMAALIAPort of Loading (INNSA1) : Nhava Sheva Sea
Country of Final Dest. (SO) : SOMALIA
Port of Final Dest. (SOMGQ) : MOGADISHU
Port of Discharge (SOMGQ) : MOGADISHU
Country of Discharge (SO) : SOMALIA
Nature of Cargo : C
Rotation No :
Marks & No(s). : AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"No of Packages : 36
Loose Packets. : 0
Type of Packages : CTN
Net Weight (KGS) : 2531.000
Gross Weight (KGS) : 2567.000
No. of Containers : 0Forex Bank Acc : 60459295074
FOB Value (Rs.) : 5167342.71
ST / Excise Regn. :
Authorised Dealer Code : 0230036
I.F.S. Code : MAHB0000151RBI Waiver No :
RODTEP Amount : 0.00
Drawback Account No :
DBK Amount : 119766.48
F ROSCTL Amount : 293152.00

Invoice Details Serial No

Invoice Value : 62863.05 (Rs. 5167342.71)
FOB Value : 62863.05 (Rs. 5167342.71)
Invoice No. : BE/15/23-24
Nature of Contract : FOB
Contract No. :
Third Party :DBK Value (Rs.) : 119766.48
Currency of Invoice : USD
Invoice Date : 09/09/2023
Exchange Rate : USD 1 = Rs. 82.20
Contract Date :Insurance
Freight
Discount
Commission
Other Deduction
Packing ChargesBuyer's Name and Address
DAHIR ALI HASSAN
HAWAL-WADAAG ROAD,
STREET NO 2, P.O. BOX : 0344
MOGADISHU
Nature of Payment : DA
Period of Payment : 180 Days

SL No	RITC Code Quantity Scheme Description Manufacturer Details Transit Country	Item Description Units Source State	Rate	Per	Units	Total Value(FC) Declared PMV(INR)	FOB Value(INR) Accepted PMV(INR)	Scheme Reward
			HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
1	62034990 4292 Drawback,and ROSCTL	MENS TRACK PANT OF BLEND PCS 7.75		Per 1	PCS	33263.00 700.76	2734218.60 3007640.46	60 YES
#		27		0	LUT	0	0.00	GNX100
2	62052090 3293 Drawback,and ROSCTL	MENS SHIRT OF COTTON PCS 7.85		Per 1	PCS	25850.05 709.80	2124874.11 2337361.52	60 YES
#		27		0	LUT	0	0.00	GNX100
3	62034990 600 Drawback,and ROSCTL	BOYS TRACK PANT OF BLEND PCS 6.25		Per 1	PCS	3750.00 565.13	308250.00 339075.00	60 YES
#		27		0	LUT	0	0.00	GNX100
Tax Value : 0.00						5167342.71		
IGST Amt : 0.00						5684076.98		

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	62030302B	0.00	2.40	0.00	31.00	4292.000	65621.25

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15/9/23P2
15/9/23C13
15/9/23

SADGURU LOGISTIC PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 2
Print on 09/09/2023 18:32:53

Shipping Bill for Export

Job No.: 0000287 Date: 09/09/2023 S/B No.: 3821243 Date: 09/09/2023 Loading Port: INNSA1 State of Origin: MAHARASHTRA

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	2	620501B	0.00	2.20	0.00	26.00	3293.000	46747.23
1	3	62030302B	0.00	2.40	0.00	31.00	600.000	7398.00
Drawback Amount(INR)								119766.48

ROSCTL Details

INV No	Item No	ROSCTL SI.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	62030302B	3.13	28.00	2.28	20.40	4292.000	85581.04	62340.18	147921.22
1	2	620501B	3.60	37.40	2.45	25.50	3293.000	76495.47	52059.42	128554.89
1	3	62030302B	3.13	28.00	2.28	20.40	600.000	9648.22	7028.10	16676.32
ROSCTL Amount(INR)								171724.73	121427.70	293152.43

Packages Details

Packages From	Packages To	Kind Package
291	326	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	4292 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
1/2	3293 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
1/3	600 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	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	2023090900081553	2023090900027950	271000 Packing list		09/09/2023	
MASRAF TOWER B M ENTERPRISES		P.O, Box No, 54214 MOGADISHU ROOM NO 27, SHANTI NAGAR, NEAR ITI, KOPRI COLONY, KOPRI, THANE EAST, THANE, MAHARASHTRA					
1	1	2023090900081554	2023090900027950	331000 Commercial invoice which includes a packing list		09/09/2023	
MASRAF TOWER B M ENTERPRISES		P.O, Box No, 54214 MOGADISHU ROOM NO 27, SHANTI NAGAR, NEAR ITI, KOPRI COLONY, KOPRI, THANE EAST, THANE, MAHARASHTRA					

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2,1/3,	DEC-RS001	I/We B M ENTERPRISES holder of IEC No BBZPM1619N, 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

P1 B
15/09/23

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EXPORT INVOICE

B M ENTERPRISES

ROOM NO 27, SHANTI NAGAR, NEAR ITI, KOPRI COLONY, KOPRI, THANE EAST, THANE, MAHARASHTRA 400603

GST NO : 27BBZPM1619N1ZT

INVOICE NO : BE/15/23-24

DATED 09.09.2023

IEC : BBZPM1619N

Consignee Name & Address:

MASRAF TOWER
P.O, Box No, 54214
MOGADISHU
SOMALIA

Notify party Name & address:

DAHIR ALI HASSAN
HAWAL-WADAAG ROAD,
STREET NO 2, P.O. BOX : 0344
MOGADISHU, SOMAALIA

Mode of shipment **BY SEA**

Port of Loading : NHAVA SHEVA

Port of discharge : MOGADISHI

Country & final Destination **SOMALIA**Payment & Terms **180 DAYS FROM SEAWAY BILL**Number of Cartons : **291 TO 326**MARKA : **MM**

Sr. No.	Name of Product/Description	HSN ACS	DBK SR NO	PCS	RATE/ PCS/USD	AMOUNT USD FOB
	READYMADE GARMENTS					
1	MENS TRACK PANT OF BLEND	62034990	62030302B	4292	7.75	33263.00
2	MENS SHIRTS OF COTTON	62052090	620501B	3293	7.85	25850.05
3	BOYS TRACK PANT OF BLEND	62034990	62030302B	600	6.25	3750.00
				8185		62863.05
				8185.00		62863.05

TOTALS:

PKG	36
SET/PIECES	8185
GR..WT. KGS.	2567.000
NET. WT.KGS	2531.000

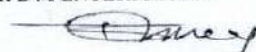
Amount in words: US DOLLAR- SIXTY TWO LAKH EIGHT HUNDRED SIXTY THREE AND CENT FIVE ONLY. **Total 62863.05**

WE ARE EXPORTING UNDER DUTY DRAWBACK SCHEME UNDER DBK

"I/We, in regard to my/our claim under RoDTEP 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 RoDTEP 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 RoDTEP.
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."

FOR B M ENTERPRISES



AUTHORISED SIGNATORY

We declare that invoice shows the actual price of the goods described and that particulars are true and correct.

P1
15/9/23

P2
15-9

C.D.
15-9

B M ENTERPRISES

ROOM NO 27, SHANTI NAGAR, NEAR ITI, KOPRI COLONY, KOPRI, THANE EAST, THANE, MAHARASHTRA 400603

GST : 27B8ZPM1619N1ZT

INVOICE NO : BE/15/23-24

DATED 09.09.2023

IEC NO : BBZPM1619N

Consignee Name & Address:MASRAF TOWER
P.O. Box No. 54214
MOGADISHU
SOMALIA**NOTIFY PARTY**DAHIR ALI HASSAN
HAWAL-WADAAAG ROAD,
STREET NO 2, P.O. BOX : 0344
MOGADISHU, SOMAALIA

Mode of shipment

BY SEA

Port of Loading :

NHAVA SHEVA

Port of discharge :

MOGADISHU

Country & final Destination

SOMALIA

Payment & Terms 180 DAYS FROM SEAWAY BILL

Number of Cartons :

291 TO 326

MARKA :

MM

CTN.NO	PCS	DISCRIPTION	MARKA	GR.WT	NT.WT
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Column1	Column2	Column3	Column5	Column7	Column8
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READYMADE GARMENTS

291	300	MEN TRACK PANT OF BLEND	MM	98.000	97.000
292	300	MEN TRACK PANT OF BLEND	MM	98.000	97.000
293	300	MEN TRACK PANT OF BLEND	MM	98.000	97.000
294	300	MEN TRACK PANT OF BLEND	MM	98.000	97.000
295	300	BOYS TRACK PANT OF BLEND	MM	97.000	96.000
296	300	BOYS TRACK PANT OF BLEND	MM	97.000	96.000
297	300	MEN TRACK PANT OF BLEND	MM	95.000	94.000
298	300	MEN TRACK PANT OF BLEND	MM	95.000	94.000
299	300	MEN TRACK PANT OF BLEND	MM	95.000	94.000
300	300	MEN TRACK PANT OF BLEND	MM	95.000	94.000
301	300	MEN TRACK PANT OF BLEND	MM	98.000	97.000
302	342	MEN TRACK PANT OF BLEND	MM	110.000	109.000
303	320	MEN TRACK PANT OF BLEND	MM	106.000	105.000
304	320	MEN TRACK PANT OF BLEND	MM	106.000	105.000
305	310	MEN TRACK PANT OF BLEND	MM	104.000	103.000
306	300	MEN TRACK PANT OF BLEND	MM	103.000	102.000
307	100	MEN SHIRT OF COTTON	MM	33.000	32.000
308	100	MEN SHIRT OF COTTON	MM	32.000	31.000
309	100	MEN SHIRT OF COTTON	MM	33.000	32.000
310	100	MEN SHIRT OF COTTON	MM	33.000	32.000
311	100	MEN SHIRT OF COTTON	MM	33.000	32.000
312	100	MEN SHIRT OF COTTON	MM	33.000	32.000
313	100	MEN SHIRT OF COTTON	MM	33.000	32.000
314	100	MEN SHIRT OF COTTON	MM	33.000	32.000
315	100	MEN SHIRT OF COTTON	MM	33.000	32.000
316	100	MEN SHIRT OF COTTON	MM	33.000	32.000
317	236	MEN SHIRT OF COTTON	MM	67.000	66.000
318	228	MEN SHIRT OF COTTON	MM	65.000	64.000
319	231	MEN SHIRT OF COTTON	MM	65.000	64.000
320	230	MEN SHIRT OF COTTON	MM	65.000	64.000
321	228	MEN SHIRT OF COTTON	MM	64.000	63.000
322	228	MEN SHIRT OF COTTON	MM	63.000	62.000
323	228	MEN SHIRT OF COTTON	MM	64.000	63.000
324	228	MEN SHIRT OF COTTON	MM	64.000	63.000
325	228	MEN SHIRT OF COTTON	MM	64.000	63.000
326	228	MEN SHIRT OF COTTON	MM	64.000	63.000

8185

2567.000

2531.000

CARTONS

36

SET/PIECES

8185

GR.WT. KGS.

2567.000

NET. WT.KGS

2531.000

FOR B M ENTERPRISES



AUTHORISED SIGNATORY

P1
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Dahir
15/09/23

Shipping Bill for Export

Job No.: 0000284 Date: 09/09/2023 S/B No.: 3821208 Date: 09/09/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Exporter's Name

IEC No. () BBZPM1619N PAN:BBZPM1619N
B M ENTERPRISES
ROOM NO 27,,SHANTI NAGAR,NEAR ITI, KOPRI COLONY,KOPRI,
THANE EAST, THANE, MAHARASHTRA 400603
GSTN Type : GSN GSTN No : 27BBZPM1619N1ZT

Consignee's Name

AFAQ INTERNATIONAL LLC
AL QUSASIS, INDUSTRIAL AREA 02
MOGADISHU
SOMAALIAPort of Loading (INNSA1) : Nhava Sheva Sea
Country of Final Dest. (SO) : SOMALIA
Port of Final Dest. (SOMGQ) : MOGADISHU
Port of Discharge (SOMGQ) : MOGADISHU
Country of Discharge (SO) : SOMALIA
Nature of Cargo : C
Rotation No :
Marks & No(s). : AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RoDTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"No of Packages : 42
Loose Packets. : 0
Type of Packages : CTN
Net Weight (KGS) : 3775.000
Gross Weight (KGS) : 3817.000
No. of Containers : 0Forex Bank Acc : 60459295074
FOB Value (Rs.) : 7623717.09
ST / Excise Regn. :
Authorised Dealer Code : 0230036
I.F.S. Code : MAHB0000151RBI Waiver No :
RODTEP Amount : 0.00
Drawback Account No :
DBK Amount : 176645.57
F ROSCTL Amount : 432679.00

Invoice Details Serial No

Invoice Value : 92745.95 (Rs. 7623717.09)
FOB Value : 92745.95 (Rs. 7623717.09)
Invoice No. : BE/12/23-24
Nature of Contract : FOB
Contract No. :
Third Party :DBK Value (Rs.) : 176645.57
Currency of Invoice : USD
Invoice Date : 09/09/2023
Exchange Rate : USD 1 = Rs. 82.20
Contract Date :

	Rate	Currency	Amount	Buyer's Name and Address
Insurance				DAHIR ALI HASSAN
Freight				HAWAL-WADAAG ROAD,
Discount				STREET NO 2, P.O. BOX : 0344
Commission				MOGADISHU
Other Deduction				Nature of Payment : DA
Packing Charges				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	62034990	MENS TRACK PANT OF BLEND						60
	1615	PCS 7.75		Per 1	PCS	12516.25	1028835.75	YES
	Drawback,and ROSCTL					700.75	1131719.32	
#		27		0	LUT	0	0.00	GNX100
2	62052090	MENS SHIRT OF COTTON						60
	4900	PCS 7.85		Per 1	PCS	38465.00	3161823.00	YES
	Drawback,and ROSCTL					709.80	3478005.30	
#		27		0	LUT	0	0.00	GNX100
	62034990	BOYS TRACK PANT OF BLEND						60
	2284	PCS 6.25		Per 1	PCS	14275.00	1173405.00	YES
	Drawback,and ROSCTL					565.13	1290745.50	
		27		0	LUT	0	0.00	GNX100
	62034990	MENS CARGO TRACK PANT OF BLEND						60
	3138	PCS 7.65		Per 1	PCS	24005.70	1973268.54	YES
	Drawback,and ROSCTL					691.71	2170595.39	
		27		0	LUT	0	0.00	GNX100
	62034990	MENS CARGO PANT OF BLEND						60
	536	PCS 6.5		Per 1	PCS	3484.00	286384.80	YES

P. M.
15/09/23P2
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15/09/23

SADGURU LOGISTIC PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 3
Print on 09/09/2023 18:26:38

Shipping Bill for Export

Job No.: 0000284 Date: 09/09/2023 S/B No.: 3821208 Date: 09/09/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Drawback, and ROSCTL			587.73	315023.28		
#	27	0	LUT	0	0.00	GNX100
			Tax Value : 0.00		7623717.09	
			IGST Amt : 0.00		8386088.79	

Drawback Details

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	62030302B	0.00	2.40	0.00	31.00	1615.000	24692.06
1	2	620501B	0.00	2.20	0.00	26.00	4900.000	69560.11
1	3	62030302B	0.00	2.40	0.00	31.00	2284.000	28161.72
1	4	62030302B	0.00	2.40	0.00	31.00	3138.000	47358.44
1	5	62030302B	0.00	2.40	0.00	31.00	536.000	6873.24
Drawback Amount(INR)								176645.57

ROSCtl Details

INV No	Item No	ROSCtl Sl.No.	State Leavy	State Leavy Rate	Central Tax Leavy	Central Tax Leavy Rate	ROSCtl Quantity	State Leavy	Central Leavy	ROSCtl Amount(Rs)
1	1	62030302B	3.13	28.00	2.28	20.40	1615.000	32202.56	23457.46	55660.02
1	2	620501B	3.60	37.40	2.45	25.50	4900.000	113825.63	77464.66	191290.29
1	3	62030302B	3.13	28.00	2.28	20.40	2284.000	36727.58	26753.63	63481.21
1	4	62030302B	3.13	28.00	2.28	20.40	3138.000	61763.31	44990.52	106753.83
1	5	62030302B	3.13	28.00	2.28	20.40	536.000	8963.84	6529.57	15493.41
ROSCtl Amount(INR)								253482.92	179195.84	432678.76

Packages Details

Packages From	Packages To	Kind Package
125	166	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	1615 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
1/2	4900 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
1/3	2284 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
1/4	3138 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	NCPTI
1/5	536 NOS	NILL		0.00	0.00	497 THANE	27 MAHARASHTRA	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	2023090900079474	2023090900027220	271000 Packing list		09/09/2023	
AFAQ INTERNATIONAL LLC		AL QUSASIS, INDUSTRIAL AREA 02 MOGADISHU					
B M ENTERPRISES		ROOM NO 27, SHANTI NAGAR, NEAR ITI, KOPRI COLONY, KOPRI, THANE EAST, THANE, MAHARASHTRA					
1	1	2023090900079475	2023090900027220	331000 Commercial invoice which includes a packing list		09/09/2023	
AFAQ INTERNATIONAL LLC		AL QUSASIS, INDUSTRIAL AREA 02 MOGADISHU					
B M ENTERPRISES		ROOM NO 27, SHANTI NAGAR, NEAR ITI, KOPRI COLONY, KOPRI, THANE EAST, THANE, MAHARASHTRA					

Statement Details

Inv/Item Sn	Code	Title
1/1, 1/2, 1/3, 1/4, 1/5,	DEC-RS001	I/We B M ENTERPRISES holder of IEC No BBZPM1619N, 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

P, 15/9/23
P2 Dhak 15-9
E B 18/09/23

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

EXPORT INVOICE

B M ENTERPRISES

ROOM NO 27, SHANTI NAGAR, NEAR ITI, KOPRI COLONY, KOPRI, THANE EAST, THANE, MAHARASHTRA 400603

GST NO : 27BBZPM1619N1ZT

INVOICE NO : BE/12/23-24

DATED 09.09.2023

IEC : BBZPM1619N

Consignee Name & Address:

AFAQ INTERNATIONAL LLC
AL QUSASIS, INDUSTRIAL AREA 02
MOGADISHU
SOMALIA

Notify party Name & address:

DAHIR ALI HASSAN
HAWAL-WADAAG ROAD,
STREET NO 2, P.O. BOX : 0344
MOGADISHU, SOMAALIA

Mode of shipment **BY SEA**Port of Loading : **NHAVA SHEVA**Port of discharge : **MOGADISHI**Country & final Destination **SOMALIA**Payment & Terms **180 DAYS FROM SEAWAY BILL**Number of Cartons : **125 TO 166**MARKA : **MM**

Sr. No.	Name of Product/Description	HSN ACS	DBK SR NO	PCS	RATE/PCS/USD	AMOUNT USD FOB
	READYMADE GARMENTS					
1	MENS TRACK PANT OF BLEND	62034990	62030302B	1615	7.75	12516.25
2	MENS SHIRTS OF COTTON	62052090	620501B	4900	7.85	38465.00
3	BOYS TRACK PANT OF BLEND	62034990	62030302B	2284	6.25	14275.00
4	MENS CARGO TRACK PANT OF BLEND	62034990	62030302B	3138	7.65	24005.70
5	MENS CARGO PANT OF BLEND	62034990	62030302B	536	6.50	3484.00
				12473		92745.95
				12473.00		92745.95

TOTALS:

PKG	42
SET/PIECES	12473
GR..WT. KGS.	3817.000
NET. WT.KGS	3775.000

Amount in words : US DOLLAR- NINTY TWO THOUSAND SEVEN HUNDRED FORTY FIVE AND CENT NINTY FIVE ONLY.

Total 92745.95

WE ARE EXPORTING UNDER DUTY DRAWBACK SCHEME UNDER DBK

“I/We, in regard to my/our claim under RoDTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that:

- I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme, and relevant notifications, regulations, etc., as amended from time to time.
- Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP.
- 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.”

FOR B M ENTERPRISES


AUTHORISED SIGNATORY

We declare that invoice shows the actual price of the goods described and that particulars are true and correct.

P1
15/9/23

P2
15-9

15/09/23

PACKING LIST					
B M ENTERPRISES					
ROOM NO 27,SHANTI NAGAR, NEAR ITI, KOPRI COLONY, KOPRI, THANE EAST, THANE, MAHARASHTRA 400603					
GST : 2788ZPM1619N1ZT			INVOICE NO : BE/12/23-24		
			DATED 09.09.2023		
			IEC NO : BBZPM1619N		
Consignee Name & Address:			NOTIFY PARTY		
AFAQ INTERNATIONAL LLC AL QUSASIS, INDUSTRIAL AREA 02 MOGADISHU SOMALIA			DAHIR ALI HASSAN HAWAL-WADAAG ROAD, STREET NO 2, P.O. BOX : 0344 MOGADISHU,SOMAALIA		
Mode of shipment		BY SEA			
Port of Loading :		NHAVA SHEVA			
Port of discharge :		MOGADISHU			
Country & final Destination		SOMALIA			
Number of Cartons :		125 TO 166			
MARKA :		MM			
CTN.NO	PCS	DISCRIPTION	MARKA	GR.WT	NT.WT
Column1	Column2	Column3	Column6	Column7	Column8
		READYMADE GARMENTS			
125	300	MEN SHIRT OF COTTON	MM	75.000	74.000
126	300	MEN SHIRT OF COTTON	MM	75.000	74.000
127	300	MEN SHIRT OF COTTON	MM	75.000	74.000
128	300	MEN SHIRT OF COTTON	MM	80.000	79.000
129	300	MEN SHIRT OF COTTON	MM	80.000	79.000
130	300	MEN SHIRT OF COTTON	MM	80.000	79.000
131	300	MEN SHIRT OF COTTON	MM	65.000	64.000
132	300	MEN SHIRT OF COTTON	MM	65.000	64.000
133	300	MEN SHIRT OF COTTON	MM	75.000	74.000
134	350	MEN SHIRT OF COTTON	MM	100.000	99.000
135	350	MEN SHIRT OF COTTON	MM	100.000	99.000
136	350	BOYS TRACK PANT OF BLEND	MM	100.000	99.000
137	350	BOYS TRACK PANT OF BLEND	MM	100.000	99.000
138	432	BOYS TRACK PANT OF BLEND	MM	80.000	79.000
139	432	BOYS TRACK PANT OF BLEND	MM	80.000	79.000
140	324	MEN TRACK PANT OF BLEND	MM	103.000	102.000
141	324	MEN TRACK PANT OF BLEND	MM	103.000	102.000
142	307	MEN TRACK PANT OF BLEND	MM	107.000	106.000
143	312	MEN TRACK PANT OF BLEND	MM	112.000	111.000
144	348	MEN TRACK PANT OF BLEND	MM	107.000	106.000
145	270	MEN CARGO TRACK PANT OF BLEND	MM	115.000	114.000
146	270	MEN CARGO TRACK PANT OF BLEND	MM	115.000	114.000
147	270	MEN CARGO TRACK PANT OF BLEND	MM	105.000	104.000
148	270	MEN CARGO TRACK PANT OF BLEND	MM	115.000	114.000
149	270	MEN CARGO TRACK PANT OF BLEND	MM	105.000	104.000
150	354	MEN CARGO TRACK PANT OF BLEND	MM	100.000	99.000
151	270	MEN CARGO TRACK PANT OF BLEND	MM	120.000	119.000
152	270	MEN CARGO TRACK PANT OF BLEND	MM	105.000	104.000
153	270	MEN CARGO TRACK PANT OF BLEND	MM	105.000	104.000
154	270	MEN CARGO TRACK PANT OF BLEND	MM	105.000	104.000
155	354	MEN CARGO TRACK PANT OF BLEND	MM	100.000	99.000
156	360	BOYS TRACK PANT OF BLEND	MM	105.000	104.000
157	360	BOYS TRACK PANT OF BLEND	MM	115.000	114.000
158	136	MEN CARGO PANT OF BLEND	MM	70.000	69.000
159	132	MEN CARGO PANT OF BLEND	MM	75.000	74.000
160	132	MEN CARGO PANT OF BLEND	MM	75.000	74.000
161	136	MEN CARGO PANT OF BLEND	MM	75.000	74.000
162	300	MEN SHIRT OF COTTON	MM	70.000	69.000
163	300	MEN SHIRT OF COTTON	MM	70.000	69.000
164	300	MEN SHIRT OF COTTON	MM	70.000	69.000
165	300	MEN SHIRT OF COTTON	MM	70.000	69.000
166	300	MEN SHIRT OF COTTON	MM	70.000	69.000
	12473			3817.000	3775.000
CARTONS	42	FOR B M ENTERPRISES			
SET/PIECES	12473				
GR.WT. KGS.	3817.000	AUTHORISED SIGNATORY			
NET. WT.KGS	3775.000				

A
A
15/9/24

P2
Dahir
15-9

C B
Dahir
15/09/23

PANCHNAMA dated 16.09.2023 in respect of M/s B M Enterprises DRAWN AT JWR Logistics Pvt. Ltd. CFS.

Pancha No.1		Pancha No.2	
Name	Deepak Sadashiv Gopale	Name	Ishwar Hiranman Patil
Age	30	Age	44
Address-	At-Belapur, Ahmadnagar, Maharashtra-422602	Address-	Near Sai Baba Mandir, H. No. 45, Post- Bokadvira, Uran, Raigarh, Maharashtra-400702
Type of ID card	Aadhar Card	Type of ID card	Aadhar Card
Number of ID Card	4299 8193 2587	Number of ID Card	3143 5413 1082
Mobile No.	8291738729	Mobile No.	9821076483
Occupation	Private Job	Occupation	Private Job

We the above mentioned Panchas were called upon by a person who introduced himself as Shri. Ashok Kumar Nayak, an Intelligence Officer, SIIB(X), JNCH on 16.09.2023 at 1600 hrs at JWR Logistics Pvt. Ltd. CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Panvel, Maharashtra-410206 to witness the examination of goods under shipping bill no. 3821198, 3821199, 3821207, 3821208, 3821223, 3821230 & 3821243 all dtd. 09.09.2023 pertaining to exporter M/s B M Enterprises (IEC: BBZPM1619N). The goods were examined for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here, we were introduced to Shri Paramveer Nain, intelligence officer/SIIB(X) and to Shri. Sunil Satyanarayan Mishra, H-card holder & Director of Custom Broker M/s. Sadguru Logistics Pvt Ltd (License No.11/1890) having Kardex No. M-2139. Then the officer explained to us that the exporter M/s B M Enterprises (IEC: BBZPM1619N) having address at Room No. 27, Shanti Nagar, Near ITI, Kopri Colony, Kopri, Thane East, Maharashtra-400603 had filed Shipping Bill No. 3821198, 3821199, 3821207, 3821208, 3821223, 3821230 & 3821243 all dtd. 09.09.2023 through Customs Broker M/s. Sadguru Logistics Pvt. Ltd. (License No.11/1890) for export of their consignment.

We the panchas alongwith Custom Broker representative who represented the exporter and the aforesaid officer visited JWR Logistics Pvt. Ltd. CFS, where the goods were found to be stuffed inside a container No. SUDU6585020 which was placed outside shed No. E of the CFS.

P.1 *[Signature]*
16/09/23

P.2 *[Signature]*
16-09

CB *[Signature]*
18/09/23

We were shown the Hold letter No.170/2023-24/SIIB(X), JNCH signed by Assistant Commissioner of Customs, SIIB(X), JNCH regarding hold of 07 Shipping Bills having No. 3821198, 3821199, 3821207, 3821208, 3821223, 3821230 & 3821243 all dtd. 09.09.2023 of M/s B M Enterprises (IE Code BBZPM1619N) stuffed inside container No. SUDU6585020, filed through their authorized Customs Broker M/s. Sadguru Logistics Pvt Ltd (License No.11/1890). Further we were shown the above mentioned Shipping Bills and respective Export Invoice, Packing List and check list of the goods attempted to be exported. The details of the said shipping bills were tabulated as below:

Table-I

Sr. No	SB No./date	Description of goods	FOB Value	Drawback claimed	ROSCTL Claimed	IGST claimed
1.	3821198 dated 09.09.2023	RMG	77,37,564/-	1,74,594/-	4,54,146/-	LUT
2.	3821199 dated 09.09.2023	RMG	76,83,542/-	1,76,359/-	4,27,222/-	LUT
3.	3821207 dated 09.09.2023	RMG	77,21,276/-	1,74,073/-	4,53,683/-	LUT
4.	3821208 dated 09.09.2023	RMG	76,23,717/-	1,76,646/-	4,32,681/-	LUT
5.	3821223 dated 09.09.2023	RMG	75,91,630/-	1,79,294/-	4,06,648/-	LUT
6.	3821230 dated 09.09.2023	RMG	78,22,370/-	1,75,940/-	4,28,861/-	LUT
7	3821243 dated 09.09.2023	RMG	51,67,342/-	1,19,766/-	2,93,151/-	LUT

The Customs Officer in presence of us and in presence of representative of Custom Broker took up the Shipping Bills No. 3821198, 3821199, 3821207, 3821208, 3821223, 3821230 & 3821243 all dtd. 09.09.2023 and its respective invoices and packing lists. The container No. SUDU6585020 was found sealed with customs seal No. 4181426. The seal of the container No. SUDU6585020 was found intact and was cut by the seal cutting person in front of us the panchas and Infront of the representative custom broker. Thereafter the goods of the said container were destuffed inside Shed-E at location E-10.

Thereafter the officer started examining the goods thoroughly. During 100% examination the quantity and declaration of the goods are found to be as mentioned in the shipping bills, invoices and packing list.

Further Representative Customs Samples were randomly drawn from the bags in duplicate for further investigation and testing and were sealed with customs wax seal in our presence and in the presence of the representative custom broker.

P₁ 

P₂ 

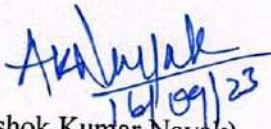
CB  16/09/23

These goods were then re-packed in the same packages and kept at the same location i.e. Shed No. E, E-10 of JWR Logistics Pvt. Ltd. CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Panvel, Maharashtra-410206 in presence of us and in presence of the authorized representative of CB and the same were handed over to Manager, JWR Logistics Pvt. Ltd. CFS for safe custody.

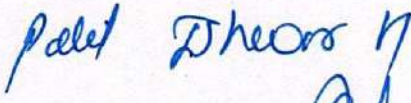

We put our dated signature on Shipping Bill, Export Invoice, Packing List of the goods and other relevant documents as a token of having seen the same and being present during the examination.

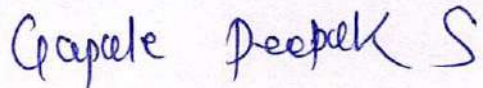

The Panchanama running into 03 pages ended on the same place and same date i.e. 16.09.2023 at 2130 Hrs. Panchanama was carried out in our presence and in the presence of the authorized representative of Custom Broker. Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject/concerned goods.

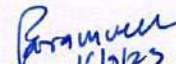
Drawn by me, on the 16th day of ~~August~~^{Sept.}, 2023.


(Ashok Kumar Nayak)
I.O./SIIB(X), JNCH


CB/Representative


Pancha-I 


Pancha-II 


(Paramveer Nain)
I.O./SIIB(X), JNCH



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: 27244989; Fax: 27241828, 27241825.

F. No.SG/MISC-162/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 3821223 dated 09.09.2023 by M/s. B M Enterprises (IE Code: BBZPM1619N) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **3821223 dated 09.09.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3821223 dated 09.09.2023	Mens Track 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,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No 818 / SZB (X) CH. 27/09/23

SB No: 3821223/ Dt. 09.09.23

Report = on opening the sample packet it was found to contain 02 pieces readymade textile garments (full sleeves upper and lower).

Total wt of sample = 747.1 gm

1. Upper part: -The sample is in the form of readymade textile garment (**upper**). It is made of dyed knitted fabric fitted with front zipper and pockets zippers. It is wholly composed of polyester filament yarns.

Wt. of upper part = 420.5 gm

Wt. of fabric = 396.8 gm

Wt. of zippers = balance

GSM = 276.81

2. Lower part: -the sample is in the form of readymade textile garment (**lower**). It is made of dyed knitted fabric fitted with elastic on waist. It is wholly composed of polyester filament yarns.

Wt. of upper part = 326.6 gm

Wt. of fabric = 304.1 gm


Wt. of elastic = balance

GSM = 276.02

Sealed remnant returned


02.11.2023

Dr. SANTOSH PASWAN
Chemical Assistant


21/11/23
प्राफुल दलाल / Praful Dalal
रसायन परीक्षक ग्रेड-II / Chemical Examiner Gr. II
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
नवा शेवा / Nava Sheva
(SEI)



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: 27244989; Fax: 27241828, 27241825.

F. No.SG/MISC-162/2023-24 SIIB(X) JNCH

Date: 09.09.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 3821207 dated 09.09.2023 by M/s. B M Enterprises (IE Code: BBZPM1619N) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3821207 dated 09.09.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3821207 dated 09.09.2023	Mens Shirt 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,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No. 820 / STIB (X) dt 27/09/23

F. No. - 54/Misc-162/2023-24 SIIB(X) JNCH

SB No - 3821207 dt 09.09.23

Rept:- The sample as received is in the form of readymade textile article (Men's full sleeve shirt). It is made of yarn dyed woven fabric composed of cotton, fitted with plastic buttons.

Net wt of the sample = 246.2 gm

Wt of woven fabric = 243.7 gm

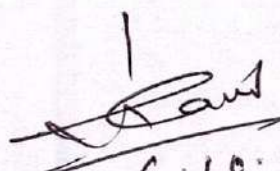
Wt of plastic buttons = Balance.

Wt of the fabric = 141.2 gm

Sealed remnant returned.

NB/mi
06/10/23

J. P. Bahinipati
Assistant Chemical Examiner
JNCH Laboratory


6.10.23

Dr. T. C. TANWAR
Chemical Examiner Gr.-I
JNCH 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: 27244989: Fax: 27241828, 27241825.

F. No.SG/MISC-162/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 3821208 dated 09.09.2023 by M/s. B M Enterprises (IE Code: BBZPM1619N) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **3821208 dated 09.09.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3821208 dated 09.09.2023	Mens Cargo Track Pant 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,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No. 819/SIIB(X) dt 27/09/23

Lab No: 819/SIIB(X) DTD 27.09.2023

F. No.: SG/MISC-162/2023-24/SIIE(X)/JNCH

S/B No. : 3821208 dated 09.09.2023

REPORT: - The sample as received is in the form of dyed knitted textile article (track pant) fitted with zip fasteners and buttons on front side, stitched with elastic strips at waist and bottom. Pockets are made of dyed and white knitted fabric. The dyed and white knitted fabric is wholly composed of polyester filament yarns.

Total wt. of sample = 290.5gm

Knitted fabric = 261.9gm

Elastic strips = 17.4gm

Zip Fasteners = 5.8gm

Buttons and Cord = Balance

Sealed Remnant Returned.

HPSP
17/10/23
हरिपाल सिंह
HARI PAL SINGH
सहायक रसायन परीक्षक
Assistant Chemical Examiner

CE-I
17/10

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



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: 27244989: Fax: 27241828, 27241825.

F. No.SG/MISC-162/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 3821198 dated 09.09.2023 by M/s. B M Enterprises (IE Code: BBZPM1619N) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **3821198 dated 09.09.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3821198 dated 09.09.2023	Boys Track Pant 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,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No 821 / SIZE (X) ct 27/9/23

S/B No.: 3821198 dated 09.09.2023

Report: The sample as received is in the form of readymade garment (Boy's track pant). It is made of dyed knitted fabric having elastic and cord at the waist portion having two front pockets and one decorative pocket with zip. It is wholly composed of filament yarn of polyester.

Wt of sample (Track pant) = 302.4 gm

Wt of fabric = 275.3 gm

Wt of Cord = 12.1 gm

Wt of elastic = balance

Sealed remnant returned.

18/10/2023

Arunabh Srivastav
Assistant Chemical Examiner
JNCH Laboratory

M. Maity 18.10.2023
डॉ. मृत्युंजय माइति
Dr. MRITUNJOY MAITY
रसायन परीक्षक ग्रेड II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory Nhava Sheva

Market Enquiry Report of M/s. B M Enterprises (IEC: BBZPM1619N) conducted on 28.09.2023.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Premkumar Mahto, authorized representative of exporter, conducted market survey of goods covered under Shipping Bills No. **3821198, 3821199, 3821207, 3821208, 3821223, 3821230 & 3821243** all dated **09.09.2023** presented for export by **M/s. B M Enterprises (IEC: BBZPM1619N)**. 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 28.09.2023 in 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 sample were opened in presence of authorized representative of exporter Shri Premkumar Mahto. 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 officers and Exporter's authorized representative agreed are as follows:

Sr. No.	SB No.	Item	Shop 1: New Lucky Garments, 49/55, Sheriff Devji Street, Opp. Janta Market, Masjid(W)-Mumbai-03	Shop 2: Fashion Zone, Shop No.119, Below Gaya Building, Yusuf Meherali Road, Masjid(W)-03	Shop 3: AM Garment, Shop No. 42, Sheriff Devji Street, Chakla Street, Mumbai-03	Avg. (Re-determined PMV)	Re-determined FOB= (Declared FOB* Re-determined PMV)/Declared PMV
1	3821198 dtd 09.09.2023	Mens Track Pant of Blend	585	580	575	580	15,52,279.83
2		Mens Shirt of Cotton	520	525	525	523	40,94,828.15
3		Boys Track pant of Blend	420	425	435	427	2,32,725.21
4	3821207 dtd 09.09.2023	Mens Track Pant of Blend	585	580	575	580	17,39,987.58
5		Mens Shirt of Cotton	520	525	525	523	41,42,879.46
6	3821223 dtd 09.09.2023	Mens Track Pant of Blend	585	580	575	580	21,94,493.43
7		Mens Shirt of Cotton	520	525	525	523	7,13,633.35
8		Boys Track pant of Blend	420	425	435	426.6667	12,81,950.74
9		Mens Jacket of Cotton	552	550	535	545.6667	7,50,040.47
10		Mens Track Suit of Blend	620	600	610	610	8,24,607.94
11		Mens T-shirt and Short of Blend	420	425	420	421.6667	2,34,600.00
12		Mens Track Pant of Blend	585	580	575	580	27,59,198.49
13		Mens Shirt of Cotton	520	525	525	523.3333	21,07,597.15
14		Boys Track pant of Blend	420	425	435	426.6667	5,35,267.99

19	3821230 dtd 09.09.2023	Mens Track Pant of Blend	585	580	575	580	9,47,502.33
20		Mens Shirt of Cotton	520	525	525	523.3333	20,53,361.02
21		Boys Track pant of Blend	420	425	435	426.6667	6,97,800.11
22		Mens t shirt of cotton	415	435	420	423.3333	13,85,442.29
23		Mens Pant of Blend	525	510	512	515.6667	5,66,763.76
24		Boys pant of cotton	485	475	460	473.3333	2,15,151.52
25		Ladies Kaftan of blend	480	465	475	473.3333	43,030.30
26	3821243 dtd 09.09.2023	Mens Track Pant of Blend	585	580	575	580	22,63,038.40
27		Mens Shirt of Cotton	520	525	525	523.3333	15,66,663.08
28		Boys Track Pant Of Blend	420	425	435	426.6667	2,32,725.21
29	3821208 dtd 09.09.2023	Mens Track Pant of Blend	585	580	575	580	8,51,551.53
30		Mens Shirt of Cotton	520	525	525	523.3333	23,31,202.27
31		Boys Track pant of Blend	420	425	435	426.6667	8,85,907.31
32		Mens Cargo Track Pant of Blend	485	468	472	475	13,55,051.33
33		Mens Cargo Pant of Blend	415	415	430	420	2,04,654.55

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.

Prem

(Premkumar Mahto)
Authorized representative of exporter

Ashok Kumar Nayak
28/09/2023
(Ashok Kumar Nayak)
IO/SIIB(X)



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



F. No. SG/Misc-162/2023-24 SIIB(X) JNCH

Date: .09.2023

To

The Deputy Commissioner of CGST,
Navi Mumbai Commissionerate,
Division IV: CGST Navi Mumbai,
16th Floor, Sec-19 D, Satra Plaza,
Palm Beach Road, Vashi-400705.

Sir/Madam,

Sub: Verification of the genuineness of M/s. B M Enterprises (GSTN-27BBZPM1619N1ZT) and its suppliers - reg.

This unit is investigating a case against the exporter M/s. B M Enterprises (GSTN-27BBZPM1619N1ZT), wherein apparently Govt. revenue implications are there. The goods appeared to be overvalued to avail undue export incentives.

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

- (i) Verify the genuineness of the exporter M/s. B M Enterprises (GSTN-27BBZPM1619N1ZT) and its suppliers.
- (ii) Whether the exporter M/s. B M Enterprises (GSTN-27BBZPM1619N1ZT) has filed the GST returns regularly or otherwise.
- (iii) Verify the genuineness of Input Tax Credit (ITC) availed by M/s. B M Enterprises (GSTN-27BBZPM1619N1ZT).

The outcome of the verification may please be communicated to this office at the earliest.

O/C

EM-207342760 IN
27/9/23

Yours faithfully,

(Signature)
27/9

(Jay Manoj Shah)
Asstt. Commissioner of Customs
SIIB(X), JNCH, Nhava Sheva



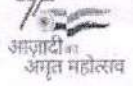
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)

Jawaharlal Nehru Custom House, Nhava Sheva

Dist - Raigad, Maharashtra - 400 707

Tel No: 27244983: Fax: 27241828, 27241825

Email Id - siibx.jnch@gov.in



F. No: SG/Misc-162/2023-24 SIIB(X) JNCH

Date: 04.12.2024

Reminder-I

To,
The Deputy Commissioner of CGST,
Navi Mumbai Commissionerate,
Division IV: CGST Navi Mumbai,
16th Floor, Sector-19 D, Satra Plaza,
Palm Beach Road,
Vashi- 400705

O/c

EM082308590IN
06/12/24

Sir/Madam,

Sub- Verification of genuineness of M/s. B M Enterprises (GSTIN-27BBZPM1619N1ZT) - reg.

Reference is invited to our letter dated 27.09.2023.

In this regard, it is informed that this office is investigating a case of exporter M/s. B M Enterprises (GSTIN-27BBZPM1619N1ZT) wherein, apparently, government revenue implications are there.

Therefore, it is requested to inform this office about:

- the genuineness of the exporter M/s. B M Enterprises (GSTIN-27BBZPM1619N1ZT) and their supply chain,
- whether they have filed GST returns regularly and properly,
- the genuineness of ITC availed and passed on by them along with any information helpful towards this investigation.

It is, therefore, once again requested to conduct the said verification and communicate the outcome to this office at the earliest. Further, if any adversity is found, the same may be communicated to us and action may be taken at your end as per law.

Yours faithfully,

(I. RAMALINGESHWAR RAO)
ASSISTANT COMMISSIONER OF CUSTOMS
SIIB(X), JNCH, NHAVA SHEVA

Copy to: The Dy, Director
National Customs Targeting Centre (NCTC)
13, Sir Vithaldas Thackersey Marg,
Opp. Patkar Hall. New Marine Lines,

EM082309414IN
06/12/24

Statement of Shri Sunil Satyanarayan Mishra, director of CB M/s Sadhguru Logistics Pvt. Ltd., addressed at Office No. 56, Thapar Complex, Plot No. 51, Sector-15, CBD Belapur, Navi Mumbai-400614 recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. B403, 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400 707 on 13.02.2025.
.....

I am present in receipt of Summons CBIC-DIN 20250278NT000000A06E dated 11.02.2025 issued by Shri Shailesh Satbir Yadav, Superintendent of Customs (P), Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. B 403 , 4th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka -Uran, District - Raigad, Maharashtra - 400707 on 13.02.2025. I have been explained the provisions of section 108 of the Customs Act, 1962; that giving false evidence under the said section of the said act is an offence under Section 208, 210 and 267 of the Bharatiya Nyaya Sanhita of 2023 and is punishable under Section 229 of the Bharatiya Nyaya Sanhita of 2023, that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962 & Sections of the Bharatiya Nyaya Sanhita, 2023 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is Sunil Satyanarayan Mishra, aged- 45 and DOB- 15.04.1980. I am presently residing at Room No. 402, Sujay Classic, Plot no. 15/4, near Balaji Garden, Sector-11, Koper Khairane, Navi Mumbai-400701 and this is my permanent address. I have the personal Mobile No. -7021480874. Aadhar Card bearing No- 320209796204, PAN Card bearing No. AGAPM5480E and I am submitting the copies of the same as proof of my identity. I have done graduation. I can read, understand and write in Hindi and English. I am married and I am staying with my wife and two kids at above-mentioned present address. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer as per my say.

Q. Give your introduction.

Ans. My name is Sunil Satyanarayan Mishra, Director of CB M/s Sadhguru Logistics Pvt. Ltd.

Q. Do you know what you have been called for?

Ans. To assist in the ongoing investigation with respect to shipping bills no. 3821198, 3821199, 3821207, 3821208, 3821223, 3821230 & 3821243 all dated 09.09.2023 filed by the exporter M/s B M Enterprises.

Q. Since when have you started filing Shipping Bills on behalf of M/s B M Enterprises?

Ans. This was our first export consignment with the exporter M/s B M Enterprises.

Q. How did you come in contact with the exporter, M/s B M Enterprises?

Ans. We came in contact with the exporter through a forwarder. The exporter visited our office in 2023. Thereafter, we conducted the KYC of the exporter and then filed shipping bills on their behalf.

Q. What is your role with respect to filing of Shipping Bill?

Ans. My role in filing process of a shipping bill includes conducting the KYC properly, checking all the requisite documents like invoice, packing list and making sure that the check list of the shipping bill is correct.

Sunil
13/02/25

Q. Who is responsible for ensuring correctness of all details filed in the Shipping Bill?

Ans. We make sure that the details filed in the shipping bill are correct at our end. Thereafter, we take final approval from the party before filing of the shipping bill.

Q. In the market enquiry conducted by our office, the goods covered under the shipping bills no. 3821198, 3821199, 3821207, 3821208, 3821223, 3821230 & 3821243 all dated 09.09.2023 filed by the exporter M/s B M Enterprises were found to be overvalued. The exporter entered incorrect details in the above said shipping bills to claim undue export incentives. What was your role in this?

Ans. Our responsibility is to prepare documents based on the invoices provided by the client. In this case, we prepared the documents accordingly.

Q. The regulation 10(n) of the CBLR, 2018 mandates that the Custom Broker should verify the correctness of the 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. How does your firm ensure compliance?

Ans. For checking the authenticity of declared address of the client, a staff from our office goes to the registered premises and collects the address proof. For the IEC and GSTIN number verification, the client provides us with GST registration certificate and IEC registration certificate. Thereafter, we prepare documents accordingly.

Q. If that is the case, did you verify the registered premises of the exporter by visiting it?

Ans. Yes, we verified the registered premises of the exporter by visiting it. The exporter was found to be existent and operational at the registered premises.

Q. What is the registered address of your client M/s B M Enterprises?

Ans. According to the IEC registration certificate, the registered address of our client is Room no. 27, Shanti Nagar, Near ITI, Kopri Colony, Kopri, Thane East, Thane, Maharashtra-400603. The same was verified by us at the time of filing of the shipping bills no. 3821198, 3821199, 3821207, 3821208, 3821223, 3821230 & 3821243 all dated 09.09.2023.

Q. We have been issuing summonses to the exporter at the registered address but the exporter has not presented them before us. Have you been in touch with the exporter?

Ans. I would like to state that we have not been in touch with the exporter after this current shipment.

Q. What measures do you take to verify that the exporter and their supply chain are genuine?

Ans. We check the KYC details and other documents of the exporter to verify their genuineness. We don't take any measures to verify the genuineness of the suppliers. We prepare documents based on the export invoice provided by the exporter.

Q. The regulation 10 (d) of the CBLR, 2018 mandates that the Custom Broker has to always advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of

[Signature]
13/02/25

Customs or Assistant Commissioner of Customs. Have you diligently performed your duties under CBLR, 2018?

Ans. To the best of our knowledge, we have diligently performed our duties as mandated under the regulation 10 (d) of the CBLR, 2018.

Q. Do you have anything more to say regarding this case, apart from your submission above?

Ans. I have already stated the facts above. I have nothing more to say.

The above statement of mine running into 3 pages (serially mentioned 1 to 3) and it has been recorded correctly as per my true, correct and voluntary say and recorded as per my say without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB(X), JNCH, Nhava Sheva, District - Raigarh, Maharashtra - 400707 as per my say. I certify it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I have nothing more to add. Statement of mine is correctly recorded as per my say; I, therefore affix my dated signature on each page of the statement in token of having been recorded correctly as stated by me.

[Handwritten Signature]
13/02/25

(Sunil Satyanarayan Mishra)
Director of CB M/s Sadhguru Logistics Pvt.
Ltd., addressed at Office No. 56, Thapar
Complex, Plot No. 51, Sector-15, CBD
Belapur, Navi Mumbai-400614

Typed by me

[Handwritten Signature]
(Lakshita)
IO/SIIB(X)

Recorded before me

[Handwritten Signature]
(Shailesh Yadav)
SIO /SIIB(X)
JNCH, NHAVA SHEVA



भारत सरकार/ Government of India
 वित्त मंत्रालय /Ministry of Finance
 आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
 Office of Commissioner of Customs NS-II
 जवाहरलाल नेहरू कस्टम हाउस, न्हावा शेवा,
 जिला- रायगढ़, महाराष्ट्र - 400 707
 Jawaharlal Nehru Custom House, NhavaSheva,
 Dist- Raigad, Maharashtra - 400 707
 e-mail: siibx.jnch@gov.in



F.No: CUS/SIIB/ALT/815/2024-SIIB(E)

Date:03-02-2025

Reminder-II

To,
 The Dy. Commissioner of SGST,
 Zone - Thane, Division - THANE CITY
 Charge - WAGLE I.E. 702
 GST Bhavan, Third Floor,
 Thane Collectorate Campus, Court Naka,
 Thane (West), Maharashtra-400601.
 Email id: Sawant.RR@MAHAVAT.GOV.IN

Em 9631240681A
 05/02/25

Madam/Sir,

Sub- Verification of genuineness of exporter M/s B M ENTERPRISES (GSTIN- 27BBZPM1619N1ZT) -reg.

Reference is invited on the above-mentioned subject. In this regard, it is to inform that this office is investigating a case against exporter M/s B M ENTERPRISES (GSTIN- 27BBZPM1619N1ZT) wherein, apparently Govt revenue implications are there. Therefore, it is once again requested to get the following verified and report at the earliest:

- Whether the exporter M/s B M ENTERPRISES (GSTIN- 27BBZPM1619N1ZT) is existent at the declared premises. Physical verification of the premises may please be got done.
- Verify the genuineness of the exporter M/s B M ENTERPRISES (GSTIN- 27BBZPM1619N1ZT).
- Whether the exporter M/s B M ENTERPRISES (GSTIN- 27BBZPM1619N1ZT) has filed GST returns regularly and properly,
- Verify the genuineness of Input Tax Credit/ IGST Refund availed by exporter M/s B M ENTERPRISES (GSTIN- 27BBZPM1619N1ZT).
- It is also requested to comment on whether the GSTIN is genuine business entity or fraudulent/ bogus/ paper-based firm.

The outcome of verification may please be communicated to this office at the earliest. Further, if any adversity is found, the same may be communicated to us and action may be taken at your end as per law.

This issues with the approval of competent authority.

Yours faithfully,

Signed by Wagh
 Chittaranjan Prakash
 Date: 03-02-2025 16:51:15

CHITTARANJAN PRAKASH WAGH
 JOINT COMMISSIONER
 SIIB(X), JNCH, NHAVA SHEVA

Verification of genuineness of exporter M/s. B M Enterprises (GSTIN:
27BBZPM1619N1ZT)-reg:

From : SIIB Export <siibx.jnch@gov.in>

Thu, Feb 06, 2025 02:12 PM

1 attachment


Subject : Verification of genuineness of exporter M/s. B M
Enterprises (GSTIN: 27BBZPM1619N1ZT)-reg:

To : sawant RR <sawant.RR@MAHAVAT.GOV.IN>

Sir/Madam,

Please find the attachment on the above-mentioned subject. Therefore, it is requested to conduct the said verification and outcome may please be communicated to this office at the earliest. Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST ACT.

Regards,
E-Cell, SIIB(X)
JNCH, Nhava Sheva

 **B M Enterprises gst letter Reminder-II.pdf**
559 KB