

#### सीमाशुल्कआयुक्तकाकार्यालय, एनएस-॥ OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II न्हावाशेवा, तालुका- उरण, जिला- रायगढ़, महाराष्ट्र-400 707 NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707



F.No.: CUS/ASS/MISC/670/2024-CEAC

Date:

12/09/28

F. No: CUS/SIIB/MISC-183/2024/SIIB(E)

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SCN No .: 968/2025-26/ADC/CEAC/NS-11/CAC/JNCH.

S/10-354/2027-26/ADC/CEAC/NS-11/CAC/JNICH.
SHOW CAUSE NOTICE ISSUED UNDER SECTION 124 OF THE CUSTOMS ACT, 1962

#### Brief facts of the Case

M/s. Harijan Traders (IEC-AVGPH3674Q) having its registered office address at 9th Floor, Office 902, Prabhat Centre, Sakaram Patil Marg, Sector 1A, CBD Belapur, Navi Mumbai, Maharashtra, 400614 (hereinafter also referred to as the "exporter") had filed 03 Shipping Bills Nos -7826682, 7826686 & 7826684 all dated 26.02.2024 through their authorised Customs Broker M/s YSR Logistics for export of a consignment of goods declared as "Boys T-shirt, Boys shorts, Girls leggings etc." (hereinafter called as "the goods") under claim of Drawback & RoSCTL. The details of the said 03 Shipping Bills are tabulated as under: -

TABLE-I

SB NO. & DATE	ITEM SR NO.	DECLARED DESCRIPTION OF GOODS	QTY (in pcs)	DECLARED FOB(in Rs)
7826682	1	BABIES SUIT OF MMF	500	269204.93
26-02-2024	2	BOYS 2 PCS SET OF MMF	4809	3261223.75
20 02 202	3	BOYS SHIRT OF BLEND CONTAINING COTTON & MMF	2233	1495953.69
	4	BOYS SHORTS OF BLEND CONTAINING COTTON & MMF	2305	1553662.28
	5	BOYS TROUSER OF MMF	1608	1064030.06
	6	GIRLS LEGGINGS OF BLEND CONTAINING COTTON & MMF	960	611568.05
7826684	1	BOYS SHIRT OF BLEND CONTAINING COTTON & MMF	756	506467.17
26-02-2024	2	BOYS SHORTS OF BLEND CONTAINING COTTON & MMF	312	210300.03
20-02-2021	3	BOYS TROUSER OF MMF	2184	1445174.35
	4	BOYS T-SHIRT OF BLEND CONTAINING COTTON & MMF	8306	4506171.21
	5	GIRLS GOWN OF MMF	84	55583.56
	6	GIRLS LEGGINGS OF BLEND CONTAINING COTTON & MMF	24	15289.62

	7	GIRLS SKIRT OF MMF	3638	2392348.95
	8	GIRLS TROUSERS OF MMF	120	80391.66
7826686	1	BOYS SHORTS OF BLEND CONTAINING COTTON & MMF	60	40442.25
26-02-2024	2	BOYS T-SHIRT OF BLEND CONTAINING COTTON & MMF	615	333649.85
	3	GIRLS 2 PCS SET OF MMF	657	448245.13
	4	GIRLS DUNGRI OF MMF	258	172842.23
10 F ST	5	GIRLS GOWN OF MMF	726	480401.65
	6	GIRLS JUMP SUIT OF MMF	149	99207.01
	7	GIRLS LEGGINGS OF BLEND CONTAINING COTTON & MMF	776	494350.73
	8	GIRLS SHORTS OF BLEND CONTAINING COTTON & MMF	168	109786.60
	9	GIRLS SKIRT OF MMF	49	32222.39
	10	GIRLS TOP OF BLEND CONTAINING COTTON & MMF	9971	5942217.20
elogotis, it	11	GIRLS TROUSERS OF MMF	276	184901.03

- **2.** On the basis of specific intelligence from NCTC, regarding export of suspicious consignment of M/s Harijan Traders (IEC-AVGPH3674Q) covered under Shipping Bills Nos-7826682, 7826686 & 7826684 all dated 26.02.2024 (hereinafter referred to as "Shipping Bill") (**RUD-I**) filed by authorised Customs Broker M/s. YSR Logistics (11/2708) , the subject goods were kept on hold vide Hold No. 279/2022-23 SIIB(X) dated 01.03.2024 for examination of the same as it was suspected that the Exporter has mis-declared the goods and over-invoiced its value to claim undue export benefits.
- 3. Consequently, the subject goods pertaining to the above Shipping Bills were examined under panchanama dated 19.03.2024 (RUD-II) in the presence of authorized representatives of Exporter i.e. Shri Rajan Sarang, G-card of CB M/s YSR Logistics. During the 100% examination, the quantity and marked description of the goods were found as declared in the Shipping Bills. However, Representative Sealed Samples (RSS) in triplicate were drawn randomly and were sealed for the purpose of testing of declared description and for valuation through market enquiry also.
- 4. Immediately, an alert dated 28.03.2024 was inserted against IEC to suspend IGST and other export incentives. Further, a letter dated 01.04.2024 & a reminder letter on 17.05.2024 was also sent to jurisdictional DC/CGST Commissionerate to verify genuineness of the Exporter and its supplier to verify supply chain. In reply, jurisdictional GST vide letter F.No-GEXCOM/TECH/MISC/5148/2022-GST-Range4/Div-1/Commrte/Belapur dated 30.05.2024 informed that the Taxpayer has active GSTIN and filed GST3B till April 2024 and is functioning at principal place of business.
- 5. Further, to ascertain the nature, composition and correct classification of the subject goods, the representative samples drawn at the time of Panchanama were forwarded to DYCC, JNCH for testing. The DYCC, JNCH forwarded Test Report

No.231,232,233,236&237/SIIB(X) all dated 01.04.2024. As per DYCC results, it is noticed that the goods were found mis-declared in terms of exact composition in case of item at Sr no-3, 5 & 6 of Shipping bill no-7826682 dated 26.02.2024, item Sr no-1,3,4 & 6 of Shipping bill no-7826684 dated 26.02.2024 and item no-1,2,7 & 8 of shipping bill no-7826686 dated 26.02.2024. Subsequently, the declared serial number for claiming export benefits i.e. drawback &RoSCTL needs to be re-determined based on above findings of DYCC reports as detailed below:

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CR NO. 6	ITEM SR	DECLARED DESCRIPTION	OF	RE- DETERMINED DESCRIPTION OF GOODS AS PER TEST		
SB NO. &	- The second second		OF		No.	
DATE	NO.	GOODS		REPORT	No.	DDK 5K NO.
7826682	3	BOYS SHIRT BLEND CONTAINING COTTON & MMF	OF	BOYS SHIRTS		620501B
		BOYS TROUSER	OF	BOYS TROUSERS OF		
26-02-2024	5	MMF		COTTON	62030303B	62030301B
	6	GIRLS LEGGINGS BLEND CONTAINING COTTON & MMF	OF	GIRLS LEGGINGS OF MMF		61150103B
7826684	1	BOYS SHIRT BLEND CONTAINING COTTON &MMF	OF	BOYS SHIRTS OF COTTON		620501B
26.02.2024	3	BOYS TROUSER MMF		BOYS TROUSERS OF COTTON		62030301B
	4	BOYS T-SHIRT BLEND CONTAINING COTTON & MMF	OF	BOYS T-SHIRTS OF MMF		610903B
	6	GIRLS LEGGINGS BLEND CONTAINING COTTON & MMF	OF	GIRLS LEGGINGS OF	61140102B	61150103B
7826686	1	BOYS SHORTS BLEND CONTAINING COTTON & MMF	OF	BOYS SHORTS OF BLEND CONTAINING COTTON & MMF		62030402B
26-02-2024	2	BOYS T-SHIRT BLEND	OF	BOYS T-SHIRTS OF MMF	610902B	610903B

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	CONTAINING COTTON & MMF			
	GIRLS LEGGINGS OF BLEND CONTAINING	GIRLS LEGGINGS OF		
7	COTTON & MMF		61140102B	61150103B
	GIRLS SHORTS OF BLEND	GIRLS SHORTS OF BLEND CONTAINING COTTON &		
8	COTTON & MMF	MMF	62040302B	62040402B

Thereafter, the aspects of overvaluation angle were also verified in order to ascertain total undue export benefits claim.

#### 6. Re-determination of Valuation

- **6.1** Whereas, during 100% examination, it was suspected that "the goods appeared to be mis-declared in terms of value", owing to the quality of fabrics used, was found inferior in unbranded garments and the same is also supported by DYCC reports .Thus, the declared value appears liable to be rejected as per Rule8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- 6.2 Accordingly, as per Rule 3(3) ibid, since the value of the impugned goods could not be determined under the provisions of Sub Rule (1), the value was to be re-determined by proceeding sequentially through Rule 4 to Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- 6.3 As the export goods were not standard goods, the export data in Export Commodity Data Base (ECDB) could not be used for comparing price of the goods of like kind and quality as required under Rule 4 of CVR, 2007. Further, the subject goods were not identified specifically with any brand, mark, style and other specifications, the goods of like kind and quality exported cannot be identified to compare their transaction value with the declared value of the subject goods. Hence, value of the subject goods cannot be determined under the said Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- 6.4 The Exporter has neither produced any cost of production details, manufacturing or processing of export details and correct transport details nor produced cost design or brand or an amount towards profit etc. to derive computed value of the goods. In absence of complete cost data details, value cannot be determined as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- 6.5 The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (Export) Rules, 2007. This rule stipulates that subject to the provisions of Rule 3, where the value of the export goods cannot be determined under the

provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 i.e. through Market Enquiry in presence of authorized representative from the Exporter and accordingly market enquiry of the goods was conducted on dated 03.04.2024 (RUD-III) in the presence of authorized representative of exporter and the average wholesale price of the goods was re-determined in respect of all subject 03 live shipping bills, thus as per Section 2(30) of Customs act 1962, and accordingly in same proportionate, declared FOB value needs to be re-determined as detailed at Table-III below:

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SB NO. & DATE	ITEM SR NO.	DECLARED DESCRIPTION OF GOODS	QTY		DECLARED PMV (in Rs)	Redetermined PMV (Average whole sale price as per market survey)
7826682	1	BABIES SUIT OF MMF	500	269204.93	592.25	423.00
26-02- 2024	2	BOYS 2 PCS SET OF MMF	4809	3261223.75	745.96	397.00
	3	BOYS SHIRT OF BLEND CONTAINING COTTON & MMF	2233	1495953.69	736.92	410.00
	4	BOYS SHORTS OF BLEND CONTAINING COTTON & MMF	2305	1553662.28	741.44	525.00
	5	BOYS TROUSER OF MMF	1608	1064030.06	727.88	403.00
	6	GIRLS LEGGINGS OF BLEND CONTAINING COTTON & MMF	960	611568.05	700.76	385.00
7826684	1	BOYS SHIRT OF BLEND CONTAINING COTTON & MMF	756	506467.17	736.92	410.00
26-02- 2024	2	BOYS SHORTS OF BLEND CONTAINING COTTON & MMF	312	210300.03	741.44	525.00
	3	BOYS TROUSER OF MMF	2184	1445174.35	727.88	403.00
	4	BOYS T-SHIRT OF BLEND CONTAINING COTTON & MMF	8306	4506171.21	596.77	403.00
	5	GIRLS GOWN OF MMF	84	55583.56	727.88	417.00
	6	GIRLS LEGGINGS OF BLEND CONTAINING COTTON & MMF	24	15289.62		THE RELEASE STATE OF THE PARTY
	7	GIRLS SKIRT OF MMF	3638	2392348.95	723.36	340.00
	8	GIRLS TROUSERS OF MMF	120	80391.66	736.92	403.00

7826686	1	BOYS SHORTS OF BLEND CONTAINING COTTON & MMF	60	40442.25	741.44	525.00
26-02- 2024	2	BOYS T-SHIRT OF BLEND CONTAINING COTTON & MMF	615	333649.85	596.77	403.00
	3	GIRLS 2 PCS SET OF MMF	657	448245.13	750.49	340.00
	4	GIRLS DUNGRI OF MMF	258	172842.23	736.92	417.00
	5	GIRLS GOWN OF MMF	726	480401.65	727.88	417.00
	6	GIRLS JUMP SUIT OF MMF	149	99207.01	732.40	387.00
	7	GIRLS LEGGINGS OF BLEND CONTAINING COTTON & MMF	776	494350.73	700.76	385.00
	8	GIRLS SHORTS OF BLEND CONTAINING COTTON & MMF	168	109786.60	718.84	337.00
	9	GIRLS SKIRT OF MMF	49	32222.39	723.36	340.00
	10	GIRLS TOP OF BLEND CONTAINING COTTON & MMF	9971	5942217.20	655.54	313.00
	11	GIRLS TROUSERS OF MMF	276	184901.03	736.92	403.00

6.6 In the meantime, as per exporter's request, the goods were allowed to release provisionally for Back to Town (RUD-IV) on execution of Bond equivalent to FOB value of the subject goods i.e Rs. 2,58,05,635/- and on submission of Bank Guarantee/Cash Security amounting to Rs. 10,97,277/- with self-renewal clause vide challan no. hcm-1529 dated 22.04.2024.Thereafter, the statements of the Exporter was also recorded for further investigation.

#### 7. Recording of the Statement:

- **7.1** Statement of Mr. Rajan D. Harijan, Proprietor of M/s Harijan Traders (IEC-AVGPH3674Q) was recorded under section 108 of the Customs Act, 1962 on 22.05.2024(RUD-V) ,wherein he inter-alia stated following:
  - a. that he is the proprietor of M/s Harijan Traders(IEC-AVGPH3674Q) & he presented himself voluntarily before customs to release their bond and BG;
  - b. that they filed 03 Shipping Bills no.- 7826682, 7826686 & 7826684 all dated 26.02.2024 through their CHA M/s YSR Logistics but later the CHA informed them that Shipping bills were hold by SIIB(X) and the goods would be examined 100%;
  - c. that the goods were rightly declared in terms of quantity & he agreed with examination done under Panchanama dated 19.03.2024 as they sent their authorized representative Shri Rajan ji, G-card for examination;

- d. that mis-declaration in terms of composition% & value in said shipping bill was unintentional mistake by them. However, they agreed with said DYCC reports and market enquiry report and also agreed with new classification & value suggested therein;
- e. that the supplier M/s India wave Export Exim, Delhi provided them these goods for export;
- f. that he actually did not have idea regarding M/s Sukhmani Enterprises has cancelled its GSTN in 2023 because they had purchased this consignment from M/s India wave Export Exim & submitting signed copy of 03 purchase Tax invoice no-IWE/180 to 182/23-24 all dated 10.02.2024 alongwith signed copy of e-way bills for this consignment;
- g. that he came to know through his friend about Mr Rajan ji, G-card employee of M/s YSR Logistics whose employees also visited their premises for KYC;
- h. that he is the proprietor of M/s Harijan Traders(IEC-AVGPH3674Q1ZW) and owner of these goods;
- that about their past consignments he had to check past BRC. He will submit documents within 02days;
- j. that they generally purchases goods on credit and pay after receiving payment from overseas buyer 70 days timeline mostly;
- k. that they never been penalized by Customs, GST or any Govt agency and they are genuine exporter filing GSTR regularly & through e-way bills and finally stated that during examination the goods found as declared in terms of quantity & description and requested to close the case and release bond and BG as they are ready to pay fine and penalty as decided by the department & Kindly take lenient view on this.

#### 7.2 Statement of CHA:

Further, the Statement of Mr. Rajan Sarang, G-card holder at CB firm M/s YSR Logistics was recorded under section 108 of the Customs Act, 1962 on 22.05.2024 wherein he inter-alia stated following:

- a. that he is the power of attorney/G-Card Holder, in CB firm M/s YSR Logistics, and supervises all work pertaining to export and fully authorized to give statement;
- that they got order for shipment from the official email of M/s Harijan Traders &
  as they were their new client, they thoroughly checked documents before filing
  related to Customs clearance angle;
- c. that he himself with his subordinate staff handle the documentation work in their CB firm;
- d. that they used to get Rs. 2000 per container from M/s Harijan Traders as agency charges & they got last orders for export in Feb2024 & thereafter this exporter did not contact for any other export order;
- e. that they filed above 03 shipping bills and agreed with 100% examination done by SIIB(X) on 19.03.2024 as he was present during examination;
- f. that they filed documents as given by the exporter, they mainly checked CTH, GATT declaration and description which was found correct during examination

- and as far as the value is concerned the exporter showed them tax invoice, e-way bill and they filed shipping bills accordingly;
- g. that they obtained the KYC and verified the genuineness of address of the exporter through DGFT website online and their staff visited its premises physically which was working that time;

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- h. that they got the copy of GST registration, PAN card/Aadhar card etc. from them during KYC visit & the proprietor Mr. R. Harijan stated CB few days back that he would go for statement before Customs next week and regarding GSTR & IEC, they verified their status online regular and active;
- i. that at the time of filing of these 03 shipping bills in Oct 2023, the exporter address was verified & they had also submitted them copy of GSTR returns also. As of now, he didn't have much idea. However, he came to know from his sources that they stopped working only due to loss of money;
- j. that he had nothing more to add. However, he would be co-operating the Department in the instant matter and provide all the related documents as and when required.
- 8. From the above, it appears that the Exporter has mis-declared the goods in terms of exact description and value which was confirmed vide DYCC reports and market enquiry conducted on 03.04.2024 in presence of representative of the Exporter & the same was accepted by the Exporter during his statement also. Thus, it is cardinal rule that "what is accepted need not be proved". Thus, based on DYCC results and market enquiry, the total export benefits availed by the Exporter were re-determined in case of 03 live Shipping Bills & is given below:

Table-IV

Declared FOB(in Rs)	Redetermined FOB(in Rs)	Declared DBK(in Rs)	Redetermined DBK(in Rs)	Declared RoSCTL(in Rs)	Redetermined RoSCTL(in Rs)
2,58,05,635	1,44,26,994	8,12,750	4,65,060	11,13,441	6,59,515

8.1 From the above, it appears that the Exporter had knowingly declared higher price of the goods with malafide intention to claim undue/excess export benefits i.e. differential Drawback to the tune of Rs. 3,47,691/- & differential RoSCTL amounting to Rs 4,53,926/-(however IGST under LUT), which was not legitimately available to him, thereby attempted to cause loss to the Government Exchequer. This shows the guilty intention on the part of the Exporter. Thus, it appears that the goods under 03 Shipping Bills no.- 7826682, 7826686 & 7826684 all dtd 26.02.2024 are liable for confiscation under the provisions of section 113(i),113(ia) and 113(ja) of the Customs Act, 1962.

#### 9. GST Supply chain angle:

Whereas, in the instant case, during investigation through DYCC testing & market enquiry, it was noticed that the goods were found mis-declared in terms of both composition/description & value (also accepted by the exporter). Further as per GST online portal, their one of the suppliers M/s Sukhmani Enterprises of which GSTIN-07CQPPM699l1ZP cancelled w.e.f 17.03.2021 and another supplier M/s India Wave Export

Exim, Delhi (GSTN-07CKEPR7222P1ZK) is also not filing GSTR since Jan 2024. Moreover, as per jurisdictional GST letter dated 30.05.2024, there is difference of Rs 50,70,543/- between ITC availed and GSTR3B. Thus, its supply chain appears non-genuine. Hence, the purchase tax invoices from domestic Supplier also appears manipulated & appears fraudulently obtained in collusion the supplier in the instant case with malafide intention to defraud Govt exchequer.

- 9.1 Thus, the total ITC amount @5% of Rs 12,90,282/- on declared FOB of Rs 2,58,05,636/- in respect of said 03 shipping bills appears questionable. This again clearly shows the guilty intention on part of the exporter of M/s Harijan Traders(IEC-AVGPH3674Q), for claiming undue ITC refund and by this act & omission he has also rendered himself liable for penalty under Section 114AC of the Customs act 1962.
- Further, in terms of the Board Circular No: 171/03/2022-GST dated 06.07.2022, the 9.2 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, 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.

10. Past Exports:

In order to investigate past consignments, the data was retrieved from ICES from period 01.01.2021 to 01.05.2024, it was noticed that there was 30 shipping bills wherein BRC/foreign remittance and/or sales proceeds was not received/submitted by the Exporter till date, having FOB value of USD 1712213 in which the drawback amount claimed of Rs 35,50,459/- appears to be recoverable under Rule 17 & Rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 read with section 75 of the Customs Act, 1962 along with applicable interest under the second proviso of section 75A of the Customs Act, 1962 and corresponding RoSCTL amount of Rs 29,16,644/- and RoDTeP of Rs 7,58,739/- appears recoverable in terms of Notification No.-76/2021-Cus(N.T) dated 23.09.2021 & 77/2021-Cus(N.T) dated 24.09.2021 alongwith applicable interest under

Section 28AA of Customs act 1962. Also, the IGST amount paid in 12 past shipping bills out of total 30 past shipping bills of Rs 96,41,443/- appears liable for rejection and appears recoverable alongwith interest under Section 90B and Section 50 of GST act 2017 respectively.

#### 11. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

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

Section 50: Entry of goods for exportation. -

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

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

- (2) The Exporter of any goods, while presenting a shipping bill or bill of export, shall make and subscribe to a declaration as to the truth of its contents.
- (3) The Exporter who presents a shipping bill or bill of export under this section shall ensure the following, namely:-
- (a) the accuracy and completeness of the information given therein;
- (b) the authenticity and validity of any document supporting it; and
- (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

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

Section 113(ia): Any goods entered for exportation under claim for drawback which do not correspond in any material particular with any information furnished by the Exporter or manufacturer under this Act in relation to the fixation of the rate of drawback under Section 75, shall be liable to confiscation;

Section 113(ja): any goods entered for exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the provisions of this Act or any other law for the time being in force;

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

Section 114AA:

"Penalty for use of false and incorrect material – If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or 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.

Section 114AC: Penalty for fraudulent utilisation of input tax credit for claiming refund: Where any person has obtained any invoice by fraud, collusion, willful misstatement or suppression of facts to utilise input tax credit on the basis of such invoice for discharging any duty or tax on goods that are entered for exportation under claim of refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed.

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

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

Rule 17: Repayment of erroneous or excess payment of drawback and interest. - Where an amount of drawback and interest, if any, has been paid erroneously or the amount so paid is in excess of what the claimant is entitled to, the claimant shall, on demand by a proper officer of Customs repay the amount so paid erroneously or in excess, as the case may be, and where the claimant fails to repay the amount it shall be recovered in the manner laid down in sub-section (1) of section 142 of the Customs Act, 1962.

Rule 18: Recovery of amount of Drawback where export proceeds not realised:- (1) Where an amount of drawback has been paid to an exporter or a person authorized by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such export goods have not been realised by or on behalf of the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, such drawback shall, except under circumstances or conditions specified in sub-rule (5), be recovered in the manner specified below: Provided that the time-limit referred to in this sub-rule shall not be applicable to the goods exported from the Domestic Tariff Area to a special economic zone.

C. CBIC Notification No. 76/2021-Cstoms (N.T.) New Delhi, the 23<sup>rd</sup> September, 2021: (RoDTEP)

5. Recovery of amount of duty credit where export proceeds are not realized: (I) Where an amount of duty credit has been allowed to an exporter but the sale proceeds in respect of such export goods have not been realized by the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), the exporter shall, himself or on demand by the proper officer, repay the amount of duty credit, along with interest, at the rate as fixed under section 28AA of the said act for the purposes of that section, within fifteen days of expiry of the said period.

- D. CBIC Notification No. 77/2021-Cstoms (N.T.) New Delhi, the 24th September, 2021: (RoSCTL)
- 5. Recovery of amount of duty credit where export proceeds are not realised.- (1) Where an amount of duty credit has been allowed to an exporter but the sale proceeds in respect of such export goods have not been realised by the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), the exporter shall, himself or on demand by the proper officer, repay the amount of duty credit, along with interest, at the rate as fixed under section 28AA of the said Act for the purposes of that section, within fifteen days of expiry of the said period.

## E. Foreign Trade (Development and Regulation) Act, 1992 Section 11:(1) No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made there under and the foreign trade policy for the time being in force.

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

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

- 12. From the facts, evidences and provisions discussed above, it appears that Exporter had misdeclared the goods in terms of exact composition/description & value to avail undue drawback &RoSCTL benefits. Therefore, the FOB value of the goods covered under the said 03 live shipping bills no-7826682, 7826686 & 7826684 all dated 26.02.2024 has been re-determined under Rule 6 of CVR, 2007 which comes to Rs 1,44,26,994/- against declared FOB of Rs 2,58,05,635/-. Thus, it appears that by mis-declaring the value of all the goods, the Exporter had attempted to claim undue/excess export benefit i.e. differential Drawback to the tune of Rs. 3,47,691/- & differential RoSCTL amounting to Rs 4,53,926/-, in case of the said 03 Shipping Bills no.- 7826682, 7826686 & 7826684 all dated 26.02.2024 and these 03 shipping bills need to re-assessed with re-determined drawback &RoSCTL to Rs 4,65,060/- & Rs 6,59,515/-against declared drawback &RoSCTL of Rs 8,12,750/- & Rs 11,13,441/- respectively.
- 13. In this case, the Exporter had mis-declared the exact composition and value of the goods to claim undue export benefits i.e. Drawback &RoSCTL, intentionally and in breach of provisions of Section 50(2) of the Customs Act, 1962 read with Rule 11 of Foreign Trade (Regulations) Rules, 1993. Thus, it appears that the goods under 03 Shipping Bills no.-

7826682, 7826686 & 7826684 all dtd 26.02.2024 appears liable for confiscation under the provisions of section 113(i),113(ia) and 113(ja) of the Customs Act, 1962.

- 14. Further, during investigation through DYCC testing & market enquiry, it was noticed that the goods were found mis-declared in terms of exact composition& value(the same accepted by the Exporter). Also, as per GST online portal, its one of the suppliers M/s Sukhmani Enterprises of which GSTIN-07CQPPM69911ZP cancelled w.e.f 17.03.2021 and another supplier M/s India wave Export Exim, Delhi (GSTN-07CKEPR7222P1ZK) also not filing GSTR since Jan 2024. Moreover, as per jurisdictional GST letter dated 30.05.2024, there is difference of Rs 50,70,543/- between ITC availed and GSTR3B &TP(Transfer pricing) is not eligible to the Exporter. Thus, its supply chain appears non-genuine. Hence, the purchase tax invoices from domestic Supplier also appears manipulated & appears fraudulently obtained in collusion the supplier in the instant case with malafide intention to defraud Govt exchequer.
- **14.1** Thus, the total ITC amount @5% of Rs 12,90,282/- on declared FOB of Rs 2,58,05,636/- in respect of said 03Shipping Bills no.- 7826682, 7826686 & 7826684 all dtd 26.02.2024, appears questionable. This again clearly shows the guilty intention on part of the exporter of M/s Harijan Traders(IEC-AVGPH3674Q), for claiming undue ITC refund and by this act & omission he has also rendered himself liable for penalty under Section 114AC of the Customs act 1962.
- Further, it was noticed that there were 30 past shipping bills wherein BRC/foreign 15. remittance and/or sales proceed was not received/submitted by the Exporter till date, having FOB value of USD 17,12,213/- in which the drawback amount claimed of Rs 35,40,459/- appears to be recoverable under Rule 17 & Rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 read with section 75 of the Customs Act, 1962 along with applicable interest under the second proviso of section 75A of the Customs Act, 1962 and corresponding RoSCTL amount of Rs 29,16,644/- and RoDTEP of Rs 7,58,739/- in terms of Notification no-76/2021-Cus(N.T) dated 23.09.2021, 77/2021-Cus(N.T) dated 24.09.2021 & 25/2023-Cus(N.T) dated 01.04.2023 along with applicable interest under Section 28AA of Customs act 1962. Also, the IGST amount paid in 12 past shipping bills out of total 30 past shipping bills of Rs 96,41,443/- appears liable for rejection and appears recoverable along with interest under Section 90B and Section 50 of GST act 2017 respectively. Therefore, a letter has been addressed to GST Commissionerate for its recovery and/or investigation (if any) at their end. By all these act & omission including past consignments, the exporter has rendered himself for penalty under Section 114(iii) & 114AA of the Customs Act 1962.
- 16. As per jurisdictional GST vide letter F.No- GEXCOM/TECH/MISC/5148/2022-GST-Range4/Div-1/Commrte/Belapur dtd 30.05.2024 informed that the Taxpayer has active GSTIN and filed GST3B till April 2024 and is functioning at principal place of business. Further, the CHA during his statement dated 16.05.2024 informed that they have verified KYC & the same is corroborative with exporter's statement recorded on 22.05.2024 u/s 108 of Customs act 1962. Hence, there appears no violation of CBLR Regulations 2018 on the part of CB in the instant case.

- 17. Now, therefore, the Exporter M/s. Harijan Traders(IEC-AVGPH3674Q), having address at 9th Floor, Office 902, Prabhat Centre, Sakaram Patil Marg, Sector 1A, CBD Belapur, Navi Mumbai, Maharashtra, 400614, is hereby called upon to explain in writing to the Addl./Joint Commissioner of Customs, CAC, NS-II, JNCH, Nhava-Sheva, Tal.-Uran, Dist-Raigad, Maharashtra 400707 (the Adjudicating Authority in this case), within 30 days of the receipt of this notice as to why: -
- (i) The total declared FOB value of 03 LIVE Shipping bills no- 7826682, 7826686 & 7826684 all dtd 26.02.2024 of Rs 2,58,05,635/-, should not be rejected under Rule 8 of the Customs Valuation (Determination of value of export goods) Rules, 2007, and should not be re-determined at Rs Rs1,44,26,994/- under Rule 6 of the Customs Valuation (Determination of value of export goods) Rules, 2007.
- (ii) The 03 live Shipping Bills no.- 7826682, 7826686 & 7826684 all dtd 26.02.2024, should not be re-assessed with re-determined FOB value of Rs 1,44,26,994/-& with redetermined drawback & RoSCTL to Rs 4,65,060/- & Rs 6,59,515/- respectively against declared drawback & RoSCTL of Rs 8,12,750/- & Rs 11,13,441/- respectively and claimed drawback and RoSCTL should not be rejected as the goods are provisionally released for Back to Town.
- (iii) The goods vide 03 live Shipping bills no-7826682, 7826686 & 7826684 all dtd 26.02.2024 having FOB value of Rs 2,58,05,635/-should not be confiscated under Section 113(i),113(ia) and 113(ja) of the Customs Act, 1962.
- (iv) The claimed Drawback of Rs. 35,40,459/- covered under the past 30 Shipping Bills should not be recovered along with applicable interest under Rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 read with sec.75 & 28 AA of the Customs Act,1962.
- (v) The claimed RoDTEP of Rs. 7,58,739/- covered under the past 30 Shipping Bills should not be recovered along with applicable interest under Customs Notification No. 76/2021-cus.(N.T.), dated 23.09.2021.
- (vi) The claimed RoSCTL of Rs. 29,16,644/- covered under the past 30 Shipping Bills should not be recovered along with applicable interest under Customs Notification No. 77/2021-cus.(N.T.), dated 24.09.2021.
- (vii) The IGST amount paid in 12 past shipping Bills out of total 30 past shipping bills amounting to Rs. 96,41,443/- should not be rejected.
- (viii) Penalty should not be imposed upon the Exporter M/s Harijan Traders (IEC-AVGPH3674Q) under Section 114(iii) & 114AA of the Customs Act 1962 for omission and commission on the part of the Exporter for attempting to claim undue/excess export benefit in current export consignments which have rendered the export goods liable for confiscation under section 113 of the Customs Act, 1962.
- (ix) Penalty should not be imposed upon the Exporter M/s Harijan Traders (IEC-AVGPH3674Q) under Section 114AC of the Customs Act 1962 for omission and commission on the part of the Exporter for attempting to claim undue ITC/ benefits.
- (x) The Bond equivalent to FOB value of the subject goods i.e Rs. 2,58,05,635/- and Bank Guarantee/Cash Security amounting to Rs. 10,97,277/- furnished should not be

RUD-II	Panchnama dated 19.03.2024
RUD-III	Market enquiry report
RUD-IV	Provisional Release for Back to Town Order dated 10.04.2024
RUD-V	Statement of the Proprietor of M/s Harijan Traders(IEC-AVGPH3674Q)

appropriated towards recovery of drawback , RoSCTL and RoDTEP along with applicable interest as demanded above.

- 18. The notice is required to specifically mention in their written reply as to whether they wish to be heard in person before the case is decided. In case the notice does not submit a written reply within the aforesaid period or if they fail to attend the personal hearing, whenever it is fixed by the adjudicating authority, the case will be decided on the basis of material evidence available on record, ex parte, without any further reference to them.
- 19. This Show Cause Notice is issued without prejudice to department's right to amend, modify, supplement and revise the Show Cause Notice with additional facts in support of allegation contained in the Show Cause Notice. This Notice is issued without prejudice to any other action that may be initiated against the noticee or any other person under the Customs Act, 1962 or any other Act or law for the time being in force in India in relation to the goods covered in this Show Cause Notice also.
- 20. The list of Relied Upon Documents is attached as Annexure-I.

(RAGHU KIRAN B.)
ADDITIONAL COMMISSIONER OF CUSTOMS
CEAC/NS-II, JNCH

XXX.B 12/09/25

To, M/s. Harijan Traders (IEC-AVGPH3674Q) 9th Floor, Office 902, Prabhat Centre, Sakaram Patil Marg, Sector 1A, CBD Belapur, Navi Mumbai, Maharashtra, 400614.

Copy to:

1.The Dy. Commissioner of Customs, CRAC(X), JNCH, Nhava Sheva.

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

3. The Dy. Commissioner of Customs, CAC, NS-II, JNCH, Nhava Sheva.

4. The Superintendent of Customs, EDI/JNCH

5. The Dy. Commissioner of GST Belapur, Division I.

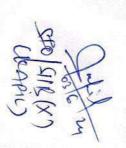
6.The Notice Board.

7.Office Copy.

Annexure - I (Relied Upon Documents)

Sr. No.	List of Relied Upon Documents
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M  # MARIJAN TRADERS	SB NO. &   TEM   DECLARED DESCRIPTION OF GOODS   TEM   TOTO F MAIF   TOTO S SET OF MINE   DECLARED DESCRIPTION OF GOODS   TOTO M. MAIF   DOYS SHIRT OF BLEND CONTAINING COTTON & MAIF   BOYS SHORTS OF BLEND CONTAINING COTTON & BOYS SHORTS OF BOYS SHORTS OF BLEND CONTAINING COTTON & BOYS SHORTS OF BOYS SHO	SB NO. 46   ITEM   DATE   SR NO.   DECLARED DESCRIPTION OF GOODDS   RE-DETERMINED DESCRIPTION OF GOODDS	11 14900.		Γ		17735 47	1150103B	1140102B 6	335997.63 6	385.00			900			
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M/# MARIJAN TRADERS	SB NO. & ITEM DECLARED DESCRIPTION OF GOODS Re-DETERMINED DESCRIPTION OF GOODS AS PER TEST REPORT OF MAP BABIES SUIT OF MAP BOYS 2 PCIS SET OF MAP BOYS SHORTS OF BLEND CONTAINING COTTON & MAP BOYS SH	M/S MARIJAN TRADERS   Minewater A   M   S Marijan   Tradius   M   Redetermined   M   S Marijan   Tradius   M   Redetermined   M   S Marijan   Tradius   M   Redetermined   M   S Marijan   Tradius   Tra	20004	I	T		52824.52	2030402B	1030402B 6	110011	020.00	T		1608	BOYS TROUSERS OF COTTON		
SB NO. &   TEM	M/s MARIJAN TRADERS	M/s HARIJAN TRADERS	20064			STORY	37398.84	STOCOZE	GAOOOA	10011000	505.00			2305	BOTS SHOKES OF BLEND CONTAINING COTTON & MMF		
M/# MARIJAN TRADERS	SB NO. 66 ITEM DATE SR NO. DECLARED DESCRIPTION OF GOODS RE-DETERMINED DESCRIPTION OF GOODS AS PER TEST REPORT TO BABIES SUIT OF MAJE POS SET OF MAJE BASIES SUIT OF M	SB NO. & ITEM DATE SR NO. DECLARED DESCRIPTION OF GOODS R.E. DETERMINED DESCRIPTION OF GOODS AS PER TEST REPORT OF MAJE PAGE SUIT OF MAJE	12 72465		100		70.117001	20001000	COROSO	832303 30 6	410.00		9	2233	BOVE GILLON		
SB NO. & ITEM DATE SR NO. DECLARED DESCRIPTION OF GOODS RE-DETERMINED DESCRIPTION OF GOODS AS PER TEST REPORT P626592 1 HABIES SUIT OF MMF D675 2 PCS SET	SB NO, & ITEM DATE SR NO, DECLARED DESCRIPTION OF GOODS RE-DETERMINED DESCRIPTION OF GOODS AS PER TEST REPORT PAGE 1 BABIES SUIT OF MAJE DATE SR NO, DECLARED DESCRIPTION OF GOODS AS PER TEST REPORT PAGE 1 BABIES SUIT OF MAJE DATE SR NO, DECLARED DESCRIPTION OF GOODS AS PER TEST REPORT PAGE 1 BABIES SUIT OF MAJE DATE SR NO, DECLARED DE	Annexure-A  SB NO. & ITEM DATE SR NO. DECLARED DESCRIPTION OF GOODS T-6826692 1 HABJES SUIT OF MAR DATE SR NO. DECLARED DESCRIPTION OF GOODS RE-DETERMINED DESCRIPTION OF GOODS AS PER TEST REPORT POSS 2 PCS SET OF MAR DATE SR NO. DECLARED DESCRIPTION OF GOODS RE-DETERMINED DESCRIPTION OF GOODS AS PER TEST REPORT SR NO. DECLARED DECLARED PAV SR NO. DECLARED DECLARED PAV SUIT OF MAR SR NO. DECLARED DECLARED PAV SUIT OF MAR SO 299204-93 S92.25 423.00 192273 00 611103B 6	76 1569.				100.00	DOSOLOGO	2030103B	1735623.66 6	397.00		8	4809	BOVS SHIBTS OF COPYON		Charles and the state of the st
SB NO. & ITEM DATE SR NO. DECLARED DESCRIPTION OF GOODS RE-DETERMINED DESCRIPTION OF GOODS AS PER TEST REPORT OF MMF  BABIES SUIT OF MMF  BABIES S	SB NO. & ITEM DATE SR NO. DECLARED DESCRIPTION OF GOODS RE-DETERMINED DESCRIPTION OF GOODS AS PER TEST REPORT OF MAF POB PMV Survey)  Redetermined PMV (Average whole sale whole sale price as per DECLARED DECLAR	SB NO. 46 ITEM DATE SR NO. DECLARED DESCRIPTION OF GOODS RE-DETERMINED DESCRIPTION OF GOODS AS PER TEST REPORT OF MMF  BABIES SUIT OF MMF  BABIES	Dill ROSC	VIIII VIIII			3	11103B		192273.00 €	423.00		T	900	BOYS 2 PCS SET OF MMF	2	20-02-20
Annexwre-A  Annexwre-A  Annexwre-A  Annexwre-A  Annexwre-A  Annexwre-A  Annexwre-A  Redetermined PMV (Average	SB NO. & ITEM DESCRIPTION OF GOODS RE-DETERMINED DESCRIPTION OF GOODS AS PER TEST REPORT OF DECLARED D	MY HARIJAN TRADERS  Annexure-A  Annexure-A  M S PRIJAN  Redetermined PMV (Average PMV (Average) PMV (Average PMV (Average) PMV (Averag		d KOSCTI		_	7	No. L	DBK SR No.	FOB Value	survey	T		-	BABIES SUIT OF MMF	-	
M/s MARIJAN TRADERS  Annexure-A  Redetermined PMV (Average whole sale	M/s MARIJAN TRADERS  Annexure-A  Annexure-A  Redetermined PMV (Average whole sale whole sale	M/s MARIJAN TRADERS  Annowire-A  Annowire-	26	II.		edetermi d DRK		d DBK SR L	-		price as per market i	DECLARED	DECLARE	ony	RE-DETERMINED DESCRIPTION OF GOODS AS PER TEST REPORT		
Аплехиге-А	Annexure-A N S I woll will be a second	Evipore upfleast s/N									PMV (Average whole sale						SH NO
Annexure-A	Annexure-A S I well and I s account	European up least s M															
	Annexure-A	Annexure.A N S		10000			-	T	GST under LL			Blow of the sa					
		2													Annexure-A	M/c HARIJAN TRADERS	



INDIAN CUSTOMS EDI SYSTEM CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE

GOVERNMENT OF INDIA

Port Code INNSA1 IEC/Br GSTIN/TYPE CB CODE TYPE Nos

PKG

SB Date SB No 26-FEB-24 7826684 AVGPH3674Q C 27AVGPH3674Q1ZW GSN AAAFY8719LCH002 ITEM CONT

G.WT KGS

1726



\* SB22270220241248

JNCH, NHAVA SHEVA, TAL: URAN, DIST-RAIGAD-400707

#### PART - I - SHIPPING BILL SUMMARY

	1.MODE	2.ASSESS	3.EXMN	4.JOBBING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRC	10.RE-EXP	CONTRACTOR OF THE PARTY OF THE
STATUS	SEA	N	Y	N aharlal Nehru (Nh	Y	13.COUN	M TRY OF FINA	N LDESTINATI	N OINIGERIA		Y
	12.PORT OF 14.STATE O	F ORIGIN	Maharashtra NGONN (Onr			15.PORT 17.COUN	OF FINAL DE	HARGE	NGONN (C NIGERIA	)nne)	
	1.EXPORTE	R'S NAME &	ADDRESS			Bensogu	Merchandise I Road, Woji F	.td,			eli miuniu (faulici)
ILS	JUNCTION (	305, CRYSTA OF 24TH AND	AL SHOPPER 33RD ROAD	KHA	1	, Nigeria,	BA044202200	)11813, MF20	022 0100917	RC No RC1	133819
E I	MUMBAI 3. AD CODE		6380002	pe Private	7	8. GSTIN	TYPE	10.	27AVGPH 25XXXXX	3674Q1ZW ( XX192	3SN
	5.CB NAME	ER NO.& DT	YSR LOGIST	ics		10.DBK I	BANK A/C NO		25XXXXX INDB0000	599	
	1.FOB VA		REIGHT 3.1	NSURANC 4.DISC	115146	6 . 6	1.DBK CLAI 268272		GST AMT	3.CES	TLAMT
SUMMA	9211726 6.DEDUCT		7.P/C	8.DU	To the second		4.IGST VAL		O 2 IN	379	253 CURRENC
	1.MAWB	NO. 2.MA	WB DT 3.H.	AWB NO.4.HAWI		c. _	1.SNO	2.INV NO. -T-209/23-24		2064.8	USD
DETAILS	24PCE	4. CIN NO. G0226616830			NNSA1	F.INVOICE SUMMARY					
H							ISR.NO 2.0	CHALLAN NO	3.PAYM	TDT 4.A	MOUNT
	1.00	NTAINER	2.8	EAL 3.DA	TE 4.S N	Manager Court of the Court of t					
						H CHALLAN DETAILS					
DETAILS			/			I N					
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				WATURE OF CA	PCO.	- 14 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	O OF PACKE	TS 4.NO. OF	CONTAINE	RS 5.LOOS	E PACKET
S		EAL TYPE OUSE SEAL		CONTAINER	A CONTRACTOR OF THE PARTY OF TH				^		0
DETAILS	6.MARKS	NUMBERS	AS PE	CONTAINER R INVOICE," WE RAL TAXES & LE	INTEND TO VIES SCHE	CLAIM BI ME"	ENEFIT/REW	ARD UNDER	MEISIKODI		
ā											
				DATE	3.TIME	4.LEO	NO.			39/51	
	1.EVENT 5.Submiss	ion		EB-24	06:36	6.LEO	Date.			7-FEB-24	
AILS	5.Assessn	The state of the s					Realisation	Date	3	0-NOV-24	
DETAILS	7.Examina	tion		EB-24 EB-25	12:48	es have					
	9.LEO	Certified th			10	ontainer					
		been stuff	ed in (	2#122	5	a Sayled					
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		with Cuchi	ms bolde i	440				Sign	ature N	ptyveni	ieu

with Customs board

Under general cop.

Orgitally signed by DS DIRECTORATE GENERAL OF SYSTEMS AND DATA MANAGEMENT 01 Date 2024.02 27 12 50:41 IST Reason. CUSTOMS Location: INDIA

A: ASSESS - Assessed EXMN - Examined, MEIS - Merchantise Exportingentive Schenie, DBK - Drawback, ROSL - Rebate of State Levies,

DEEC - Duty Exemption Entitlement Certificate, DFRC - Duty Firee Repletishment Certificate LUT - Letter of Under Taking, B: CB - Customs Broker

DEEC - Duty Exemption Entitlement Certificate, DFRC - Duty Firee Repletishment Certificate LUT - Letter of Under Taking, B: CB - Customs Broker

DEEC - Duty Exemption Entitlement Certificate, DFRC - Duty Firee Repletishment Certificate C: DISCOU - Discount, COM - Commission,

AD Authorized Dealer, AEO - Authorized Economic Operator, UCR - Unique Bustoms Reference C: DISCOU - Discount, COM - Commission,

AD Authorized Dealer, AEO - Authorized Economic Operator, UCR - Unique Bustoms Reference C: DISCOU - Discount, COM - Commission,

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AD Authorized Dealer, AEO - Authorized Economic Operator, UCR - Unique Bustoms Reference C: DISCOU - Discount, COM - Commission, Com

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ile No. CUS/ASS/MISC/670/20 Commr-Cus-Nhava Sheva-II (Computer No. 1297911)

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INDIAN CUSTOMS EDI SYSTEM CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE . MINISTRY OF FINANCE GOVERNMENT OF INDIA

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Port Code INNSA1 IEC/Br

GSTIN/TYPE CB CODE TYPE Nos

PKG

26-FEB-24 SB No AVGPH3674Q 0 27AVGPH3674Q1ZW GSN 27AVGPH3674Q1ZW GSN 4AAFY8719LCH002 7826684 ITEM CONT

1726 G.WT KGS



PART - II - INVOICE DETAILS

2.INVOICE No. & Dt.

3.P.O.No. & Dt.

4.LoC No. & Dt 2. BUYER'S NAME & ADDRESS

5.Contract No.&Dt

6.AD code 6380002

7.INVTER FOB

111-209/23-24 24/02/2024

1.EXPORTER'S NAME & ADDRESS

HARIJAN TRADERS

400052

B. TRANSACTION

PARTIES

OFFICE NO 305, CRYSTAL SHOPPERS PAR JUNCTION OF 24TH AND 33RD ROAD, KHA

3.THIRD PARTY NAME & ADDRESS

Bensogu Merchandise Ltd, 42, Estate Road, Woji Port Harcourt N. Estate Road Woji Port Harcourt N. Estate Roa 0100917 RC No RC1133819

15

4.BUYER AEO STATUS

			2.FOB VALUE	PEDEIGHT	4 INSURANC	E5DISCOUNT	6.COMMISON 7	DEDUCT	8.P/C	9.EXCHANGE RAT
7,	1.INVC	ICE VALUE	2.FOB VALUE	The second secon		10000	14008.1	0		1 USD HALL OF THE
C.VAL	1	12064.8 USD	112064.8 USD	0 USD	USD.		USD 4.QUANTITY	5.UQC	6.RATE	
	1.ltemSNo	CONTRACTOR OF THE PROPERTY OF THE PARTY OF T		3.DESCF	CHILDING		756	PCS	8.15	6161.4
	1 1	62059090	BOYS SHIRT O				312	PCS	8.2	2558.4
	2	61034990	MMF TROUGH	D OF MME			2184	PCS PCS	8.05 6.6	17581.2 54819.6
	3	61099090	BOYS T-SHIRT	OF BLEND	CONTAININ	G COTTON &	84	PCS	8.05	676.2 186
	5	62089990	GIRLS GOWN GIRLS LEGGIN	OF MMF	ND CONTAL	NING COTTO	24	PCS	7.75	100
	6	61149090	N & MMF	OF MMF			3638 120	PCS PCS	8 8.15	29104 978
	8	62046110	GIRLS TROUS	ERS OF MM	IF.					

D. ITEM DETAILS

A: Ref - Reference P.O. - Purchase Order, LoC - Letter of Credit, AD - Authorised Dealer C: VAL DTLS - Valuation Details FOB - Freight On Board, DEDUCT - Deduction , P/C - Packing Charge D: HS CD - Harmonized System Code, UQC - Unit Quantity Code

> Scan QR Code using ICETRAK Mobile App for authentication. Visit ICEGATE portal to verify latest version\*.

2 Of 7 Page

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INDIAN CUSTOMS EDI SYSTEM

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE . MINISTRY OF FINANCE GOVERNMENT OF INDIA

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

**Port Code** INNSA1 IEC/Br GSTIN/TYPE CB CODE TYPE Nos

SB No SB Date 7826684 26-FEB-24 AVGPH3674Q 27AVGPH3674Q1ZW GSN AAAFY8719LCH002 ITEM CONT

G.WT KGS

1726

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#### PART - III - ITEM DETAILS

PKG

A STATE OF THE PARTY OF THE PAR		ESCRIPTION	5.QUANTITY	SUQC 7.RATE	8VALUE(F/C)	9.FOB (INR)	10.PMV
1 1	62059090 BOYS SHII	RT OF BLEND NG COTTON & MIN	756	PCS 8.15	6161.4	506467.17	736.92
11.DUTYAMT	12.CESS RT 13CE	ESAMT 14.DBKCL	MD 15.IGSTSTAT	16. IGST VAL	UE 17. IG	ST AMOUNT	18SCHCOD
19. SCHEME DES		C MSR 21. 500	LUT 2	2. STATE OF OR	IIGIN	23. DISTRICT O	60 F ORIGIN
Drawback, and I	25.COMP CESS	56 NO 26.END USE		Maharashtra AVAILED 28	REWARD BENE	MUMB/	AI
NCPTI	0 INR	GNX100	Υ.		Yes	TO POST DESCRIPTION OF THE PARTY OF THE PART	N
INVSN ZITEMSN	3.HS CD 4.1	DESCRIPTION	5.QUANTITY	SUOC TRAT	E 8VALUE(F/C)		
1 2	61034990 BOYS SHO	ORTS OF BLEND	312	PCS 8.2	2558.4	210300.03	10.PMV 741.44
11.DUTYAMT	CONTAIN 12.CESS RT 13C	ING COTTON & MI ESAMT 14.DBKCL	MF ISIGSTSTAT	1000		ST AMOUNT	18SCHCOD
		Y	LUT			331 AWOUNT	60 60
19. SCHEME DES		C MSR 21. SQ	CUQC	2. STATE OF O	RIGIN	23. DISTRICT	
Drawback, and	25.COMP CESS	12 NO 26.END USE		Maharashtra	B. REWARD BEN	MUME	BAI
NCPTI	0 INR	GNX100	ZI.FIA BENEF	I AVAILED 2	Yes	EFIT 29. THIRD	PARTY ITEM
1INVSN 2ITEMSN	3 HS CD	Market Av. 7					N
1 3	62033990 BOYS TR	DESCRIPTION	and the same of th		TE 8VALUE(F/C		10.PMV
11.DUTYAMT		CESAMT 14.DBKC	2184 LMD 15.IGSTSTA	PCS 8.09		1445174.35 GST AMOUNT	727.88 18SCHCO
19. SCHEME DES	SCRIPTION 20 SC	C MSR 21. SC	LUT	22. STATE OF C			60
Drawback, and	Maria and Care and Ca		os			23. DISTRICT	
24. PT Abroad		26.END USE	Control of the Contro	Maharashtr		MUM!	
DEDICA 1 1.FA	25.COMP CESS	ZO.END USE	THE PERSON	II AVAILED 2	O. KEWAKU BEN	EFIT 29. INIKL	PARTY ITEN
NCPTI	0 INR	GNX100	Y	II AVAILED 2	Yes	EFII 29. IHIKU	PARTY ITEM
	0 INR	THE PERSON NAMED IN	The second		Yes		N
NCPTI	0 INR	GNX100	5.QUANTI		Yes  ATE BVALUE(F/0		N
NCPTI 1INVSN 2ITEMSN 1 4	0 INR  1 3.HS CD 4 61099090 BOYS T- CONTAIN	GNX100  DESCRIPTION SHIRT OF BLEND NING COTTON & M	5.QUANTI 8306	TY SUQC 7.RA PCS 6.	Yes <b>STE 8VALUE(F/O</b> 6 54819.6	2) 9.FOB (INR) 4506171.21	10.PMV 596.77
NCPTI 1INVSN 2ITEMSN	0 INR  1 3.HS CD 4 61099090 BOYS T- CONTAIN	GNX100  DESCRIPTION  SHIRT OF BLEND  NING COTTON & M  CESAMT 14.DBK	5.QUANTI 8306 MMF CLMD 15.IGSTSTA	TY SUQC 7.RA PCS 6.	Yes <b>STE 8VALUE(F/O</b> 6 54819.6	2) 9.FOB (INR)	10.PMV 596.77
NCPTI 1INVSN 2ITEMSN 1 4	0 INR  1 3.HS CD 4 61099090 BOYS T- CONTAIN 12.CESS RT 136	GNX100  DESCRIPTION SHIRT OF BLEND NING COTTON & M CESAMT 14.DBKC	5.QUANTI 8306 MMF CLMD 15.IGSTSTA	TY SUQC 7.RA PCS 6.	Yes  ATE 8VALUE(F/C) 6 54819.6  VALUE 17.	2) 9.FOB (INR) 4506171.21	10.PMV 596.77 18SCHCO
NCPTI 1INVSN 2ITEMSN 1 4 11.DUTYAMT	0 INR  3.HS CD 4 61099090 BOYS T- CONTAIN 12.CESS RT 130 ESCRIPTION 20. SO	GNX100  DESCRIPTION SHIRT OF BLEND NING COTTON & M CESAMT 14.DBKC  Y QC MSR 21. SI	5.QUANTI 8306 MMF CLMD 15.IGSTSTA	TY 6UQC 7.RA PCS 6.	Yes  ATE 8VALUE(F/C 6 54819.6  /ALUE 17.  ORIGIN	2) 9.FOB (INR) 4506171.21 IGST AMOUNT 23. DISTRICT	10.PMV 596.77 18SCHC0
NCPTI  1INVSN 2ITEMSN 1 4  11.DUTYAMT  19. SCHEME DE	0 INR  3.HS CD 4 61099090 BOYS T- CONTAIN 12.CESS RT 130 ESCRIPTION 20. SO	GNX100  DESCRIPTION SHIRT OF BLEND NING COTTON & M CESAMT 14.DBKC  Y QC MSR 21. SI	5.QUANTI 8306 MMF CLMD 15.IGSTSTA LUT QC UQC	PCS 6. T 16. IGST V  22. STATE OF  Maharash	Yes  ATE 8VALUE(F/C 6 54819.6  /ALUE 17.  ORIGIN	2) 9.FOB (INR) 4506171.21 IGST AMOUNT 23. DISTRICT	10.PMV 596.77 18SCHCO 60 FOF ORIGIN
NCPTI  1INVSN 2ITEMSN 1 4  11.DUTYAMT  19. SCHEME DE Drawback,and	0 INR  3.HS CD 4 61099090 BOYS T- CONTAIN 12.CESS RT 138 SCRIPTION 20. SO	GNX100  DESCRIPTION SHIRT OF BLEND NING COTTON & M CESAMT 14.DBKC  Y QC MSR 21. St 8306	5.QUANTI 8306 MMF CLMD 15.IGSTSTA LUT QC UQC	PCS 6. T 16. IGST V  22. STATE OF  Maharash FIT AVAILED	Yes  ATE 8VALUE(F/C 6 54819.6  VALUE 17.  ORIGIN	2) 9.FOB (INR) 4506171.21 IGST AMOUNT 23. DISTRICT	10.PMV 596.77 18SCHCO 60 FOF ORIGIN
NCPTI  1 INVSN 2ITEMSN  1 4  11.DUTYAMT  19. SCHEME DE  Drawback, and 24. PT Abroad	0 INR  3.HS CD 4 61099090 BOYS T- CONTAIN 12.CESS RT 130 SCRIPTION 20. SO B ROSCTL 8 25.COMP CESS 0 INR	GNX100  DESCRIPTION SHIRT OF BLEND NING COTTON & M CESAMT 14.DBKC  QC MSR 21. Si 8306 M 26.END USE	5.QUANTI 8306 MMF CLMD 15.IGSTSTA LUT QC UQC NOS 27.FTA BENE	PCS 6. T 16. IGST V  22. STATE OF  Maharash FIT AVAILED	Yes  ATE 8VALUE(F/C 6 54819.6  VALUE 17.  ORIGIN  Itra 28. REWARD BE	2) 9.FOB (INR) 4506171.21 IGST AMOUNT 23. DISTRICT MUI NEFIT 29. THIR	10.PMV 596.77 18SCHCO 60 1 OF ORIGIN MBAI D PARTY ITE
NCPTI  1INVSN 2ITEMSN 1 4  11.DUTYAMT  19. SCHEME DE Drawback, and 24. PT Abroad NCPTI	0 INR  1 3.HS CD 4 61099090 BOYS T- CONTAIN 12.CESS RT 130 ESCRIPTION 20. SO 1 ROSCTL 8 25.COMP CESS 0 INR  N 3.HS CD 4 62089990 GIRLS CO	GNX100  DESCRIPTION SHIRT OF BLEND NING COTTON & M CESAMT 14.DBKC QC MSR 21. SR 8306 N 26.END USE GNX100  4.DESCRIPTION GOWN OF MMF	5.QUANTI 8306 MMF CLMD 15.IGSTSTA LUT QC UQC NOS 27.FTA BENE 5.QUANT	PCS 6. T 16. IGST V  22. STATE OF  Maharash FIT AVAILED  ITY 6UQC 7.R  PCS 8	Yes  ATE 8VALUE(F/C 6 54819.6  /ALUE 17.  ORIGIN  Itra 28. REWARD BE Yes  ATE 8VALUE(F .05 676.2	2) 9.FOB (INR) 4506171.21 IGST AMOUNT 23. DISTRICT MUI NEFIT 29. THIR	10.PMV 596.77 18SCHCO 60 TOF ORIGIN MBAI D PARTY ITE N 10.PMV
NCPTI  1 INVSN 2ITEMSN  1 4  11.DUTYAMT  19. SCHEME DE  Drawback, and 24. PT Abroad  NCPTI  1INVSN 2ITEMSN	0 INR  1 3.HS CD 4 61099090 BOYS T- CONTAIN 12.CESS RT 130 ESCRIPTION 20. SO 1 ROSCTL 8 25.COMP CESS 0 INR  N 3.HS CD 4 62089990 GIRLS CO	GNX100  DESCRIPTION SHIRT OF BLEND NING COTTON & M CESAMT 14.DBKC  Y QC MSR 21. St 8306 N 26.END USE GNX100  4.DESCRIPTION	5.QUANTI 8306 MMF CLMD 15.IGSTSTA LUT QC UQC NOS 27.FTA BENE 5.QUANT	PCS 6. T 16. IGST V  22. STATE OF  Maharash FIT AVAILED  ITY 6UQC 7.R  PCS 8	Yes  ATE 8VALUE(F/C 6 54819.6  /ALUE 17.  ORIGIN  Itra 28. REWARD BE Yes  ATE 8VALUE(F .05 676.2	4506171.21 IGST AMOUNT 23. DISTRICT MUI NEFIT 29. THIR	10.PMV 596.77 18SCHCO 60 TOF ORIGIN MBAI D PARTY ITE N 10.PMV 727.88 T 18SCHC
NCPTI  1 INVSN 2ITEMSN  1 4  11.DUTYAMT  19. SCHEME DE    Drawback,and    24. PT Abroad    NCPTI  1INVSN 2ITEMSN  1 5  11.DUTYAMT	0 INR  1 3.HS CD 4 61099090 BOYS T- CONTAIN 12.CESS RT 130 SCRIPTION 20. SO 9 ROSCTL 8 25.COMP CESS 0 INR  N 3.HS CD 4 62089990 GIRLS C 12.CESS RT 13	GNX100  DESCRIPTION SHIRT OF BLEND NING COTTON & M CESAMT 14.DBKC  Y QC MSR 21. St 8306 N 26.END USE GNX100  4.DESCRIPTION GOWN OF MMF ICESAMT 14.DBK	5.QUANTI 8306 MMF CLMD 15.IGSTSTA LUT QC UQC NOS 27.FTA BENE 5.QUANT 84 CLMD 15.IGSTST	PCS 6. T 16. IGST V  22. STATE OF  Maharash FIT AVAILED  ITY 6UQC 7.R  PCS 8 AT 16. IGST	Yes  ATE 8VALUE(F/C 6 54819.6  /ALUE 17.  ORIGIN  Itra 28. REWARD BE Yes  ATE 8VALUE(F .05 676.2  VALUE 17	4506171.21 IGST AMOUNT 23. DISTRICT MUI NEFIT 29. THIR IC) 9.FOB (INR 55583.56	10.PMV 596.77 18SCHCO 60 1 OF ORIGIN MBAI 10 PARTY ITE N 11 10.PMV 727.86 1 18SCHC
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GLOSSARY

FOB - Freight On Board, HS CD Harmonized System Code, UQC - Unit Quantity Code, PMV - Present Market Value, CESAM - Cess Amount IGSTSTA - IGST Payment Status, VAL - IGST Value, PAID - IGST Amount Paid, SCHCOD - Scheme Code, SQC MSR - Standard Quantity Measurement, comp - compensatory, PT Abroad - Preferential treatment Availed Abroad

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Page 20



INVOICE (1/1)

INDIAN CUSTOMS EDI SYSTEM CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA

Port Code INNSA1 IEC/Br GSTIN/TYPE CB CODE TYPE Nos PKG

SB No SB Date 7826684 26-FEB-2 AVGPH3674Q 0 27AVGPH3674Q1ZW GSN SB Date 26-FEB-24 AAAFY8719LCH002 ITEM 0



JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

G.WT KGS 1726

\* SB22270220241248

### PART - III - ITEM DETAILS

		III * INAG	- HEW DEIN			The second second second
INVSN ZITEMSN	3.HS CD 4.DE	SCRIPTION	5.QUANTITY	6UQC 7.RATE 8V	186 15289.62	10.PMV 700.76
1 6	61149090 GIRLS LEGG CONTAINING 12.CESS RT 13CES	GINGS OF BLEND G COTTO N & MMF AMT 14.DBKCLMD	15.IGSTSTAT		17. IGST AMOUNT	60
11.DUTYAMT	American September 11 (1997)	Υ	LUT		23. DISTRICT	OF ORIGIN
	CRIPTION 20. SQC	ASR 21. SQC U		STATE OF ORIGIN	MI IME	RAI
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	3.HS CD 4.DE 62041999 GIRLS SKIR 12.CESS RT 13CES	AF MILE	3638	PCS 8	29104 25525	723.36 18SCHCOE
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1 8	3.HS CD 4.DE 62046110 GIRLS TROU	OFFICE OF LANE	120	PCS 8.15 16. IGST VALUE	978 80391.66 17. IGST AMOUNT	736.92 18SCHCOD
	12.CESS RT 13CES	- ' - Y	LUT		23. DISTRICT C	60 OF ORIGIN
Drawback, and F	ROSCTL 120	NOS		Maharashtra	MUME ARD BENEFIT 29. THIRD	
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#### CUSTOMS EDI SYSTEM CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Port Code	SB N
INNSA1	78266
IEC/Br	AVGP
GSTIN/TYPE	27AVG
CB CODE	AAA
TYPE	INV
Nos	1
PKG	15

AUDITOR.

SB Date 26-FEB-24 PH3674Q PH3674Q1ZW GSN FY8719LCH002 ITEM CONT G.WT KGS 1726



PART - IV - EXPORT SCHEME DETAILS

1.INV SNO	2.ITEM SNO	3.DBK SNO.	A. DR	AWBACK & RO	SL CLAIM			14/4	
1 1	1	620502B	4.QTY/WT	300,000	6.RATE	7.DBK AMT	8.STALEV	9.CENLEV	10.ROSCTL AM
1 1 1 1 1 1	3 3 4 5 6 7 8	61030402B 62030303B 610902B 62080103B 61140102B 62040303B 62040303B	312 2184 8306 84 24 3638 120	506467.17 210300.03 1445174.35 4506171.21 55583.56 15289.62 2392348.95 80391.66	2.5 3.4 2.9 3.3 2.7 2.9 2.9 2.9 2.9	12661.68 7150.2 41910.06 132896 1500.76 443.4 69378.12 2331.36	13910 4524 38297 81399 1084 382 63397 2130	10130 3891 30349 76605 945 283 50239 1688	24040 8415 68646 158004 2029 665 113636 3818
	Z.IIEM SNO	3.LICENCE NO		N OF EXPORT		TE EVE SUSSE		7.UQC	8.FOB VALUE
who are a		9.SION	10.DES	CN OF IMPORT	ITEM	Address of the Control of the Contro		13.UQC	14.INDIG / IMP

1.BE NO 2.BE DATE 3.PORT CODE C. JOBBING DETAILS

4.DESCN OF IMPORTED GOODS

5.QTY IMP

6.QTY USED

• 11.020			D. SINGLE WIN	DOW DECLARATION			
	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	ORC	STO	27	Name of the last	L. HARLO MISK	8.UQC
1	1	ORC	EPT	NCPTI			
1	1	DTY	GCESS	NOF II			
1	1	ORC	DOO	482		0	INR
1	1	CHR	/ SQC	307			
1	2	DTY	GCESS	Bullion of the company		756	NOS
1	2	CHR	SQC			0	INR
1	2	ORC	EPT	NCPTI		312	NOS
1	2	ORC	DOO	482			
1	2	ORC	STO	27		A control of the	
1	3	DTY	GCESS				1010
1	3	ORC	EPT	NCPTI	of the Market Wales	0	INR
1	3	ORC	STO	27			
1	3	CHR	SQC			2184	NOS
1	3	ORC	D00	482		2104	NOS
1	4	ORC	STO	27			
1	4 /	CHR	SQC			8306	NOS
1	4	ORC	DOO	482			1403
1	4	ORC	EPT	NCPTI	e rec		
1	4	DTY	GCESS			0	INR
1	5 5	# CHR	SQC			84	NOS
1	5	ORC	EPT	NCPTI			1403
1	5	ORC	STO	27			
1	5	ORC	DOO	482			
1	5	DTY	GCESS	100		0	INR
1	6	ORC	EPT	NCPTI		u u	HARK
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1	7	CHR	SQC			3638	NOS
1	7	ORC	DOO	482		3638	NOS
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1	8	ORC	EPT	482			
Marin Marin Company				NCPTI			
1	8	CHR	SQC			120	NO:

Glossary

NVSN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC-Unit Quanity CodeFOB - Freight On Board D: INFO - Information CD - Code MSR - Measuremen : ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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INDIAN CUSTOMS EDI SYSTEM CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Port Code INNSA1 IEC/Br GSTIN/TYPE CB CODE TYPE

 SB No
 SB Date

 7826684
 26-FEB-24

 AVGPH3674Q
 0

 27AVGPH3674Q1ZW GSN
 AAAFY8719LCH002

 INV
 ITEM
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#### PART - IV - EXPORT SCHEME DETAILS

Nos

PKG

I INTUCKE O PRESENT		D. S	INGLE WINDOW	DECLARATIO	4			
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	TO STATE	F. SINGLE	WINDOW DECL	ARATION - COL	ITPOL	444.80		
1.INVSN2.ITMSNO	3.CONTRO		LOCATION	5.ST DT 6.E		7.RES CD	8.RES TEX	7
4 INVENTOR			G.SUPPORTING	DOCUMENTS				
1.INVSN2.ITMSNO	A NOTIFICATION OF THE PARTY OF	4. ICEGATE ID	5. IR		PARTY CD	7.ISSUE PLA	A RISS DT 4	EXP D
1 1	331000 934000	YSRLOG2023 YSRLOG2023	2024022500 2024022500 H.INVOICE	0006877		NIGERIA NIGERIA	24-FEB-24 24-FEB-24	
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		2.CONTAINER			1700	3.SEAL	4.0/	TE
			J.AR4 DE	TAILS				
1.INVSN 2.ITMSN	3.AR4 I	NUMBER 4.4	R4 DATE 5.C	OMMISSIONER	ATE	6.DIVISION	7.RAN	IGE
			K. THIRD PAR	TY DETAILS				
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1.INVSN 2.ITMSN		I ITEM MANU	FACTURER/PR	DUCER/GROV	VER DETA	ILS		
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	3.TYPE		and heart and a second residence of the latest	TATE 6.TRAN	IS CY		7.ADDRESS	
			5.SOURCE S	DETAILS			7.ADDRESS 6. VALUE	

#### Glossary

INVSN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC-Unit Quanity CodeFOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement Authorization, EXP - Export, IMP - Import, UQC-Unit Quanity CodeFOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Plate ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Plate ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Plate ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Plate ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Plate ING - Image Reference Number CD - Code PLA - Plate ING - Image Reference Number CD - Code PLA - Plate ING - Image Reference Number CD - Code PLA - Plate ING - Image Reference Number CD - Code PLA - Plate ING - Image Reference Number CD - Code PLA - Plate Ind - Image Reference Number CD - Code PLA - Plate Ind - Image Reference Number CD - Code PLA - Plate Ind - Image Reference Number CD - Code PLA - Plate Ind - Image Reference Number CD - Code PLA - Plate Ind - Image Reference Number CD - Code PLA - Plate Ind - Image Reference Number CD - Code PLA - Plate Ind - Image Reference Number CD - Code PLA - Plate Ind - Image Reference Number CD - Code PLA - Plate Ind - Image Reference Number CD - Code PLA - Plate Ind - Image Reference Number CD - Code PLA - Plate Ind - Image Reference Number CD - Code PLA - Plate Ind - Image Reference Number CD - Code PLA - Plate Ind - Image Reference Number CD - Code PLA - Plate Ind - Image Reference Number CD

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INDIAN CUSTOMS EDI SYSTEM
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
GOVERNMENT OF INDIA JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Port Code INNSA1 IEC/Br GSTIN/TYPE CB CODE TYPE Nos PKG

SB No SB Date
7826684 26-FEB-2AVGPH36740 0
27AVGPH367401ZW GSN
AAAFY8719LCH002 SB Date 26-FEB-24 CONT G.WT KGS 1726



PART - V - DECLARATIONS

DATE

PLACE

**AUTHORIZED SIGNATORY** 

CHA NAME AAAFY8719LCH002

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Page

Of 24

Packing List CONSIGNEE SHIPPER Remogn Merchandier Lift. HARIJAN TRADERS OFFICE NO: 305, 3rd FLOOR, 4) Person Renet West Port Harvatert, Nigeria. BADE120220011813, MF20220100917 CRYSTAL SHOPPERS PRADISE, 24th & 33rd ROAD JUNCTION, KHAR WEST, MUMBAL RC NO RESTRICT MAHARASHTRA-400052 DATE 24.02.2024 INVOICE NO. HT-209/23-24 NETT WE GROSS WT MU QTY DESCRIPTION 127.00 129.00 MARKS CRT NO. SR NO. 360 PCS 125.00 BOYS TROUSER 127.00 3826 AM PCS 564 BOYS TROUSER 122.00 124.00 PCS 3827 AM 148 BOYS TROUSER PES AM \$828 412 3 (46.00) BOYS SHORTS 148 60 PCS 552 £12,00 BOYS TROUSER 124.00 AM PCS 360 1 4.00 3529 4 []6.00 BOYS TROUSER PCS 2520 AM 112 00 3831 BOYS T-SHIRT 114.00 PCS AM 2004 124.00 1811 126 00 t BOYS T-SHIRT PCS 444 AM 148 00 150 00 1834 GIRLS SKIRT PCS 3202 122.00 AM 3901 124.00 BOYS T-SHIRT PCS 8 580 AM 3035 BOYS T-SHIRT PCS 756 AM 3938 BOYS SHIRT PCS 10 120 :A :70 96,00 GIRLS TROUSER PCS 601 PCS GIRLS SKIRT 24 AM GIRLS LEGGINGS PCS 35 84 80 10 11 82.00 PCS GIRLS GOWN 605 68.00 90.00 PC5 GIRLS SKIRT 91.00 488 93.00 AM PCS GIRLS SKIRT 742 36 81.00 12 \$3.00 AM GIRLS SKIRT PCS 758 37 13 AM GIRLS SKIRT 38 14 AM 1996.90 39 1726.00 15424.00 15 TOTAL

FOR HARIJAN TRADERS

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INDIAN CUSTOMS EDI SYSTEM

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
GOVERNMENT OF INDIA

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Port Code INNSA1 IEC/Br GSTIN/TYPE CB CODE TYPE Nos SB No SB Date
7826682 26-FEB-24
AVGPH3674Q 0
27AVGPH3674Q1ZW GSN
AAAFY8719LCH002
NV ITEM CONT

G.WT KGS

2489



\* SB22270220241249

PART - I - SHIPPING BILL SUMMARY

PKG

15											
1 0	1.MODE	2.ASSESS	3.EXMN	4.JOBBING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRC	10.RE-EX	P 11,LUT
STATILE	SEA 12.PORT OF 14.STATE OF 16.PORT OF 1.EXPORTER	DISCHARGE	Maharashtra NGONN (Onn	N aharlal Nehru (Nh) e)	Y )	15.PORT C	N RY OF FINA OF FINAL DE RY OF DISC	N LDESTINATION STINATION HARGE	N		Y
B DECLARAN DETAILS	OFFICE NO 30 JUNCTION OF MUMBAI 3. AD CODE: 4.RBI WAIVER	DERS D5, CRYSTA 24TH AND NO.& DT	L SHOPPERS 33RD ROAD, 2.Typ 5380002	KHA e Private	(	7.CONSIGI ODEGOFA SALAWU L IFELODUN NG N 8. GSTIN /:	VOR VENTU AWAL, OLOI , LAGOS,	RES NO,8 DI-APAPA	27AVGPH3 25XXXXXX		GSN
) 4	5.CB NAME 6.AEO 1.FOB VALU		SR LOGISTIC			10.DBK BA	NK A/C NO.		25XXXXXX INDB00005	X192	
SUMMA	8255641.92 6.DEDUCTION	NS 7.1	0 P/C	O 8.DUTY	1031955		DBK CLAIM 299362 IGST VALUE		ST AMT	3.CES	SAMT
	1.MAWB NO		D DT 3.HAW	B NO. 4. HAWB	-	1.5	to a property of the second		0 3. INV	374	TL AMT 104 CURREN
DETAILS		IN NO. 2661684080	5. CII 00 26-FE			F.INVOICE SUMMARY	нт	-208/23-24	1004		USD
	1.CONTA	INER	2.SEAL	3.DATE	4.S No	L'S 1SR	NO 2 CH	ALLAN NO	3.PAYMT D	1.5	MOUNT
UETA		6	/ )			LAND					
6.6	1.SEAL T WAREHOUSE MARKS & NUMI	SEALED	AS PER INV	URE OF CARGO CONTAINERISED OICE," WE INTEI AXES & LEVIES	) ND TO CLA	CHALLA 3.NO. OF	)1	Í.NO. OF COP O UNDER MEIS			
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A: ASSESS - Assessed, EXMN - Examined, MEIS - Merchantise Export Incentive Scheme, DBK | Drawback, ROSL - Rebate of State Levies, DEEC - Duty Exemption Entitlement Certificate, DFRC - Duty Free Replanishment Certificate | DEEC - Duty Exemption Entitlement Certificate, DFRC - Duty Free Replanishment Certificate | DISCOUL - Discount, COM - Commission, PIC Packing Charges, D: EX. PR. - Export Promotions Et MAWB | Masur / House Airway Bill Number J:BRC- Bank Realisation Certificate

1. 0/4/2hr

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INDIAN CUSTOMS EDI SYSTEM

DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA

N & MMF

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Port Code INNSA1 IEC/Br GSTIN/TYPE CB CODE TYPE Nos PKG

5B No 7826682 SB Date 26-FEB-24 AVGPH36740 27AVGPH3674Q1ZW GSN AAAFY8719LCH002 ITEM

G.WT KGS

21

CONT SB22270220241249 2489



PART - II - INVOICE DETAILS

	I.S.No	2.INVOICE No. & Dt.	3.P.O.No. & Dt.	4.LoC No. & Dt	5.Contract No.&Dt	6.AD code	7.INVTERM
A B 1		HT-208/23-24 24/02/2024 1.EXPORTER'S NAME & Al	DDRESS	TEN 100 200 2	BUYER'S NAME & A	6380002 ADDRESS	FOB
CTION ES	OFFICE	N TRADERS : NO 305, CRYSTAL SHOPPERS PA ON OF 24TH AND 33RD ROAD, KH/		ODEGOFAVOR VEN SALAWU LAWAL, O IFELODUN, LAGOS	ITURES NO.8 LODI-APAPA		
RANSA		3.THIRD PARTY NAME & A	DORESS		4.BUYER AEO ST	TATUS	

2.FOB VALUE 3FREIGHT 4.INSURANCE5DISCOUNT6.COMMISON 7.DEDUCT 1.INVOICE VALUE 8.P/C 9.EXCHANGE RATE C.VAL DTLS 100433.6 100433.6 0 12554.2 0 1 USD INR 82.2 USD USD USD USD USD 1.ltemSNo 2.HS CD 3.DESCRIPTION 4.QUANTITY 7.VALUE(F/C) 5.UQC 6.RATE PCS PCS 61119090 BABIES SUIT OF MMF 500 6 55 3275 62034990 BOYS 2 PCS SET OF MMF 4809 8 25 39674.25 62059090 BOYS SHIRT OF BLEND CONTAINING COTTON & PCS 18198.95 2233 8.15 MMF 4 61034990 **BOYS SHORTS OF BLEND CONTAINING COTTON &** PCS 2305 8.2 18901 MMF 62033990 BOYS TROUSER OF MMF 1608 PCS 8.05 12944 4 GIRLS LEGGINGS OF BLEND CONTAINING COTTO PCS 61149090 7440 960 7 75

ITEM DETAILS

Glossary A: Ref - Reference P.O. - Purchase Order, LoC - Letter of Credit, AD - Authorised Dealer C: VAL DTLS - Valuation Details FOB - Freight On Board, DEDUCT - Deduction , P/C - Packing Charge D: HS CD - Harmonized System Code, UQC - Unit Quantity Code

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INVOICE (1/1)

INDIAN CUSTOMS EDI SYSTEM CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
GOVERNMENT OF INDIA

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Port Code INNSA1 IEC/Br GSTIN/TYPE CB CODE TYPE Nos PKG

SB No 7826682 SB Date 26-FEB-24 AVGPH3674Q ( 27AVGPH3674Q1ZW GSN AAAFY8719LCH002 ITEM CONT 0 2489

G.WT KGS



PART - III - ITEM DETAILS

	" II LIN DETAILS	
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24. PT Abroad		
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	SOUNTITY SUCA	
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24. PT Abroad		BAL
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	Yes	N

#### GLOSSARY

FOB - Freight On Board, HS CD Harmonized System Code, UQC - Unit Quantity Code, PMV - Present Market Value, CESAM - Cess Amount IGSTSTA - IGST Payment Status, VAL - IGST Value, PAID - IGST Amount Paid, SCHCOD - Scheme Code, SQC MSR - Standard Quantity Measurement, comp - compensatory, PT Abroad - Preferential treatment Availed Abroad

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INDIAN CUSTOMS EDI SYSTEM CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA

Port Code INNSA1 IEC/Br GSTIN/TYPE CB CODE TYPE Nos PKG

SB No SB Date 7826682 26-FEB-24 AVGPH3674Q 27AVGPH3674Q1ZW GSN AAAFY8719LCH002 INV CONT ITEM

G.WT KGS

2489

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

#### PART - III - ITEM DETAILS

INVSN ZITEMSN	3.HS CD	4.DESCRIPTI	ON 5	QUANTITY	SUQC	7.RATE	8VALUE(F/C)	9.FOB (INR)	10.PMV
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Drawback, and 24. PT Abroad NCPTI	ROSCTL 25.COMP CE	65 26.END		A BENEFIT		rashtra D 28. R	EWARD BENE	MUMB	AI

INVOICE (1/1)

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OTHER ADDITIONAL INFORMATION

INDIAN CUSTOMS EDI SYSTEM
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
GOVERNMENT OF INDIA

9.SION

Port Code INNSA1 IEC/Br GSTIN/TYPE CB CODE TYPE Nos PKG

11IMP SNO 12IMPQT 13.UQC



14.INDIG / IMP

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

#### PART - IV - EXPORT SCHEME DETAILS

			A. DR	AWBACK & RO	ISL CLAIM				
1.INV SNO	2.ITEM SNO	3.DBK SNO.	4.QTY/WT	5.VALUE	6.RATE	7.DBK AMT	8.STALEV	9.CENLEV	10.ROSCTL AM
	100	611103B	500	269204.93	2.7	7268.53	4300	4576	8876
1	2	62030103B	4809	3261223.75	4.7	153277.52	86422	68486	154908
4	3	620502B	2233	1495953.69	2.5	37398.84	41087	29922	71009
	4	61030402B	2305	1553662.28	3.4	52824.52	33423	28743	62166
	5	62030303B	1608	1064030.06	2.9	30856.87	28197	22345	50542
1	6	61140102B	960	611568.05	2.9	17735.47	15289	11314	26603
	and the second		B. AA	/ DFIA LICENC	E DETAIL	.s			
1 INV SNO	2 ITEM SNO	3.LICENCE NO	4 DESC	N OF EXPORT	ITEM	5.EXP SNO	6.EXPQTY	7.UQC	8.FOB VALUE

C. JOBBING DETAILS

1.BE NO 2.BE DATE 3.PORT CODE 4.DESCN OF IMPORTED GOODS 5.QTY IMP 6.QTY USED

10.DESCN OF IMPORT ITEM

			D. SINGLE WIN	DOW DECLARATION			
1.INVSN 2.IT	TMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1 1	1	ORC	DOO	482			
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1	3	ORC	D00	482			
1	3	ORC	STO	27			
1	3	CHR	SQC			2233	NOS
1	3	ORC	EPT	NCPTI			
1	3	DTY	GCESS			0	INR
1	4	ORC	STO	27			
1	4	DTY	GCESS			0	INR
1	4	ORC	EPT	NCPTI			
1	4	ORC	DO0	482			
1	4 #	CHR	SQC			2305	NOS
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1	5	DTY	GCESS			0	INR
1	5	ORC	EPT	NCPTI			
1	5 5	ORC	D00	482			
1 1	5	CHR	SQC			1608	NOS
1	6	ORC	D00	482			
1	6	CHR	SOC			65	KGS
1	6	DTY	GCESS			0	INR
1	6	ORC	EPT	NCPTI			
1	6	ORC	STO	27			
			E. SINGLE WINDOW DE	CLARATION - CONST	TITUENTS		
1.INVSN2.IT	MSNO	3.C SNO	4.NAME	5.CODE	6.PERCENTAGE	7. YIELD PCT	8.ING

F. SINGLE WINDOW DECLARATION - CONTROL

1.INVSN2.ITMSNO 3.CONTROL TYPE 4.LOCATION . 5.ST DT 6.END DT 7.RES CD 8.RES TEXT

#### Glossary

INVSN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC-Unit Quanity CodeFOB - Freight On Board 0: INFO - Information CD - Code MSR - Measuremen E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date 6: IRN - Image Reference Number CD - Code PLA - Pla

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OTHER ADDITIONAL INFORMATION

INDIAN CUSTOMS EDI SYSTEM CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE . MINISTRY OF FINANCE GOVERNMENT OF INDIA Port Code INNSA1 IEC/Br GSTIN/TYPE CB CODE TYPE

PKG

SB Date SB No 26-FEB-24 AVGPH3674Q 27AVGPH3674Q1ZW GSN AAAFY8719LCH002 CONT ITEM G.WT KGS 2489



\* SB22270220241249

JNCH, NHAVA SHEVA, TAL: URAN, DIST-RAIGAD-400707

# PART - IV - EXPORT SCHEME DETAILS

	PARI	G.SUPPORTING DOCUMEN	6.PARTY CD 7.ISSUE PLA	24-FEB-24
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1.SNO	2.INVOICE NO HT-208/23-24	LCONTAINER DETAILS	100433.6 3.SEAL	4.DATE
1.SNO	2.CONTAINER	J.AR4 DETAILS AR4 DATE 5.COMMISSION	ERATE 6.DIVISION	7.RANGE
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1.INVSN2.ITMSN 3.TYPE	QUANTITY	M. RODTEP DETAILS 4. UQC 5. NO.	OF UNITS	S. VALUE
1.INVSN 2.ITMSN 3.BE SITE ID	A SECOND	N. REEXPORT DETAILS DATE6.BE INV SNO 7.BE IT	EMS 8. BE QTY	9. BE UQC

INVSN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import Authorization, EXP - Export , IMP - Import , UQC-Unit Quanity CodeFOB - Freight On Board D: INFO - Information CD - Code MSR - Measuremen E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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INDIAN CUSTOMS EDI SYSTEM CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF FINANCE GOVERNMENT OF INDIA

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Port Code INNSA1 IEC/Br GSTINITYPE CB CODE TYPE Nos PKG

 SB No
 SB Date

 7826682
 26-FEB-24

 AVGPH36740
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 27AVGPH367401ZW GSN

 AAAFYB719LCH002

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 2489



PART - V - DECLARATIONS

A. DECLARATION STATEMENT

B. AUTHORIZED SIGNATORY

DATE

PLACE

**AUTHORIZED SIGNATORY** 

CHA NAME AAAFY8719LCH002

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Visit ICEGATE portal to verify latest version\*.

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COL 19141

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SHIPPER INVOICE HARIJAN TRADERS INVOICE NO. DATE OFFICE NO: 305, 3rd FLOOR, CRYSTAI SHOPPERS PRADISE, 24th & 33rd HT-208/23-24 24.02.2024 ROAD JUNCTION, KHAR WEST, MUMBAL MAHARASHTRA-400052, CONSIGNEE ODEGOFAVOR VENTURES NOS SALAWU LAWAL, OF ODLAPAPA IFELODUN, LAGOS, MF 20210013820 BA NO21421209016964 COUNTRY OF ORIGIN OF GOODS NIGERIA INDIA Terms of Delivery and Payment Pre-Carriage by Place of Reciept by Pre-camer 160 DAYS NA Vessel Flight No Port of Loading RV SFA NHAVA SHEVA FOR In USD Final Destination Port of Discharge ONNE ONNE RATE NO OF PKGS SR NO. DISCRIPTION MARKS 3,275,00 5.55 500 BABIES SUIT OF MMF 21 PKGS 39,674.35 BOYS 2 PCS SET OF MMF 4809 8.25 2 18,198.95 8.15 \$ 2233 \$ BOYS SHIRT OF BLEND CONTAINING COTTON & MMF 18,901.00 \$ 20 2305 BOYS SHORTS OF BLEND CONTAINING COTTON & MMF 4 12,944.40 8 05 1608 BOYS TROUSER OF MMF 7,440.60 GIRLS LEGGINGS OF BLEND CONTAINING COTTON & MMF 964 100,433,60 12415.00 TOTAL 12.5% COMMISION ONE LAKH FOUR HUNDRED THIRTY THREE AND SIXTY CENTS ONLY. FOR HARLIAN TRADERS KGS 2447.00 NETT WT KGS 2489.00 GROSS WT

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-	3830	AM	BOYS SHORTS BOYS SHORTS	118	Pr S Pr S Pr S	J 40 NO	138 66
1	3832	AM	BOYS TROUSER  BOYS TROUSER  BOYS SHOPES	184 180 300	PCS	144.00	(4100
1	3835	I M	BOYS SHORTS BOYS SHORTS BOYS TROUSER	288 374	PCS PCS PCS	126.00	124 (0)
	3836	AM .	BOYS TROUSER BOYS SHORTS	156 300 625	PCS PCS	138.00	156.0
	3841	AM .	BOYS SHORTS BOYS TROUSER BOYS SHIRT	48 932	PCS PCS PCS	142.90	149.00 124.00
	3806 3867	AM AM	BOYS SHIRT BOYS SHIRT	946 355 960	PCS PCS	151.00	149 00
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	3870 3874	AM AM	BOYS 2 PCS SET BOYS 2 PCS SET BOYS 2 PCS SET	828 828 828	PCS PCS	128.00	126.0 126.0 100.0
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INDIAN CUSTOMS EDI SYSTEM CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

GOVERNMENT OF INDIA

Port Code INNSA1 IEC/Br GSTIN/TYPE CB CODE TYPE Nos SB No SB Date
7826686 26-FEB-24
AVGPH3674Q 0
27AVGPH3674Q1ZW GSN
AAAFY8719LCH002
INV ITEM CONT
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PART - I - SHIPPING BILL SUMMARY

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2	1.MODE	2.ASSESS	3.EXMN	4.JOBBING N	5.MEIS	6.DBK	7.RODTP	8.LICENCE N	9.DFRC	10.RE-E)	(P 11.LUT
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ST	14.STATE OF	ORIGIN	Maharashtra	e)		The State of the Control of the State of the	OF FINAL DE TRY OF DISC		NGONN (C	Onne)	
	1.EXPORTER	S NAME &	ADDRESS			7.CONSIG	SNEE NAME	ADDRESS			
	HARIJAN TRA	DERS		SPAR			TAGE SHIPPII TOLA STREET				
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	1.MAWB NO	D. 2.MAW	0 BDT 3.HA	WB NO.4.HAV	VB DT N.O.C	. 1	THE RESIDENCE OF THE PARTY OF T	ZINV NO.	3. IN	V AMT.	4.CURREN
3		CIN NO.	5.0	IN DT. 6. 0	CIN SITE ID	F.INVOICE SUMMARY	1 H	Г-210/23-24	101	438.75	USD
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H		7	CENTRA	L TAXES & LE	VIES SCHEM	E'					
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	1.EVENT 5.Submission	7)=	2.DA	A STATE OF THE STATE OF	3.TIME 06:43	4.LEO NO				39/59	
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EIAIL	5.Assessment		27-FFF	1.24	12-12						
DEIAIL	7.Examination		27-FEE		12:12 12:49 1 See	Vacana ba	3D				
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A: ASSESS - Assessed, EXMN - Examined, MEIS - Merchantise Export Incentive Scheme, DRK - Drawback, ROSL - Rebate of State Levies, DEEC - Duty Exemption Entitlement Certificate, DFRC - Duty Free Replenishment Certificate, LUT - Letter of Under Taking. B: CB - Customs Broker AD Authorized Dealer , AEO - Authorized Economic Operator, LCR - Unique Customs Reference C: DISCOU - Discount, COM - Commission, P/C Packing Charges, D: EX, PR. - Export Promotions E: MAWB - Master r House Alway Bill Number J:BRC- Bank Realisation Certificate

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Page 1 01 1 (V)

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File No. CUS/ASS/MISC/670/2024-CEAC 0/0 commr-Cus-Nhava Sheva-II (Computer No. 1297911)



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INDIAN CUSTOMS EDI SYSTEM CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Port Code INNSA1 IEC/Br GSTIN/TYPE SB No 7826686 CB CODE TYPE Nos PKG

SB Date 26-FEB-24 AVGPH3674Q 27AVGPH3674Q1ZW GSN AAAFY8719LCH002 ITEM 11 G.WT KGS 2078



	PART - III	*ITEM DETAILS
TINVSN ZITE	MSN 3.HS CD 4.DESCRIPTION	
1		5.QUANTITY 6UQC 7.RATE 8VALUE(F/C) 9.FOB (INR) 10.PM
11.DUTYAI	CONTAINING COTTON A	60 PCS 82 492 40442.05 714
	12.CESS RT 13CESAMT 14.DBKCLMD	15.IGSTSTAT 16. IGST VALUE 17. IGST AMOUNT 18SCHC
19. SCHEME	DESCRIPTION 20. SQC MSR 21. SQC UC	LUT
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24. PT Abroa	d or cours and NOS	
NCPTI	0 INR GNX100	FTA BENEFIT AVAILED 28. REWARD BENEFIT 29. THIRD PARTY IT
TINVSN ZITEM		Yes N
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11.DUTYAM	CONTAINING COTTON & MMF	5 IGSTSTAT 40 1000 4000 333649.85 596.77
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24. PT Abroad	DE COUR APPA	Maharashtee
NCPTI	0 INR GNX100	28. REWARD BENEFIT 29. THIRD PARTY ITE
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And the second section is a second section.		5.QUANTITY 6UQC 7.RATE 8VALUE(F/C) 9.FOB (INR) 10.PM
1 11.DUTYAMT	62046990 GIRLS 2 PCS SET OF MMF 12.CESS RT 13CESAMT 14.DBKCLMD 15	657 PCS 8.3 5453.1 448245.12 353.00
19. SCHEME DI	T V	LUT 16. IGST VALUE 17. IGST AMOUNT 18SCHCC
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24. PT Abroad	DE COMP OFFI	Maharachtea
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INVSN 2ITEMSN	3 Ve co	Y Yes N
1 4	5	QUANTITY 6UQC 7.RATE 8VALUE(F/C) 9.FOB (INR) 10.PMV
11.DUTYAMT	62046990 GIRLS DUNGRI OF MMF	258 PCS 8.15 2102.7 172842.23 732.20
	12.CESS RT 13CESAMT 14.DBKCLMD 15.	IGSTSTAT 16. IGST VALUE 17. IGST AMOUNT 18SCHCO
19. SCHEME DE	SCRIPTION 20. SQC MSR 21. SQC UQC	LUT
Drawback, and	ROSCTI	22. STATE OF ORIGIN 23. DISTRICT OF ORIGIN
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TVON ZITEMSN	- Secretarion	QUANTITY 6UQC 7.RATE 8VALUE(F/C) 9.FOB (INR) 10.PMV
A STATE OF THE PARTY OF THE PAR		10.PMV
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1 5	62089990 GIRLS GOWN OF MMF 12.CESS RT 13CESAMT 14.DBKCLMD 15.IC	726 PCS 8.05 5844.3 480401.65 727.88
1 5 11.DUTYAMT	12.CESS RT 13CESAMT 14.DBKCLMD 15.IC	726 PCS 8.05 5844.3 480401.65 727.88 GSTSTAT 16. IGST VALUE 17. IGST AMOUNT 18SCHCOI
1 5 11.DUTYAMT	12.CESS RT 13CESAMT 14.DBKCLMD 15.K	726 PCS 8.05 5844.3 480401.65 727.88 GSTSTAT 16. IGST VALUE 17. IGST AMOUNT 18SCHCOI
1 5 11.DUTYAMT 9. SCHEME DES	12.CESS RT 13CESAMT 14.DBKCLMD 15.IC PRIPTION 20. SQC MSR 21. SQC UQC OSCTL 726 NOS	726 PCS 8.05 5844.3 480401.65 727.88 GSTSTAT 16. IGST VALUE 17. IGST AMOUNT 18SCHCOI  LUT 60  22. STATE OF ORIGIN 23. DISTRICT OF ORIGIN
1 5 11.DUTYAMT 2. SCHEME DES	12.CESS RT 13CESAMT 14.DBKCLMD 15.IC PRIPTION 20. SQC MSR 21. SQC UQC OSCTL 726 NOS	726 PCS 8.05 5844.3 480401.65 727.88 GSTSTAT 16. IGST VALUE 17. IGST AMOUNT 18SCHCOI

GLOSSARY

FOB - Freight On Board, HS CD Harmonized System Code, UQC - Unit Quantity Code, PMV - Present Market Value, CESAM - Cess Amount IGSTSTA - IGST Payment Status, VAL - IGST Value, PAID - IGST Amount Paid, SCHCOD - Scheme Code, SQC MSR - Standard Quantity Measurement, comp - compensatory, PT Abroad - Preferential treatment Availed Abroad

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INDIAN CUSTOMS EDI SYSTEM CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA

JNCH, NHAVA SHEVA, TAL: URAN, DIST-RAIGAD-400707

Port Code INNSA1 IEC/Br GSTIN/TYPE CB CODE TYPE PKG

Marin Halland

SB No SB Date 7826686 26-FEB-2-AVGPH3674Q 0 27AVGPH3674Q1ZW GSN AAAFY8719LCH002 SB Date 26-FEB-24 ITEM G.WT KGS

2078



PART - III - ITEM DETAILS

TINVSN 2ITEMSN	3.HS CD	4.DESCRIP	TION	5.QUANTITY	6UQC	7.RATE	8VALUE(F/C)	9.FOB (INR)	10.PMV
1 11.DUTYAMT	62046110 GIRLS 12.CESS RT 1:	TROUSERS	OF MMF	276	PCS	8.15 SST VALUE	2249.4	184901.03 ST AMOUNT	736.92 18SCHCOD
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Page 5 Of 9 Cus-Nhava Sheva-II (Computer No. 1297911)







INDIAN CUSTOMS EDI SYSTEM CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA

Port Code INNSA1 IEC/Br GSTIN/TYPE CB CODE TYPE Nos PKG SB No SB Date
7826686 26-FEB-24
AVGPH3674Q 0
27AVGPH3674Q1ZW GSN
AAAFY8719LCH002
NV ITEM CONT

G.WT KGS

2078

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\* \$822270220241250

JNCH, NHAVA SHEVA, TAL: URAN, DIST-RAIGAD-400707

## PART - IV - EXPORT SCHEME DETAILS

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1	1	8	ORC				27			0	INR
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1 9 ORC   STO   27   168 No.     1 9 ORC   GCESS   27   1 9 ORC   SQC   462   49 No.     1 10 ORC   DOO   462   462   49 No.     1 10 ORC   SQC   SQC   462   49 No.     1 10 ORC   SQC   SQC   462   49 No.     1 10 ORC   SQC   SQC   462   49 No.     1 11 ORC   EPT   NCPTI   1248   KG.     1 11 ORC   EPT   NCPTI   0 No.     1 11 ORC   STO   27   0 No.     1 11 ORC   SQG   482   276 No.     1 11 ORC   DOO   482   276 No.     1 11 ORC   DOO   482   276 No.     1 11 ORC   SQG   482   276 No.     1 11 ORC   SQG   482   276 No.     1 11 ORC   STO   27   0 No.     1 11 ORC   STO   27   0 No.     1 11 ORC   STO   27   0 No.     2.SINGLE WINDOW DECLARATION - CONSTITUENTS   NVSN2.ITMSNO 3.C SNO   4.NAME   5.CODE   6.PERCENTAGE   7.YIELD PCT   5.IMSLE WINDOW DECLARATION - CONTROL     NVSN2.ITMSNO 3.CONTROL TYPE   4.LOCATION   S.ST DT   6.END DT   7.RES CD   8.RES TEXT     G.SUPPORTING DOCUMENTS   NIGERIA   24-FEB-24     NVSN2.ITMSNO 3.DOCTYPCD   4. ICEGATE ID   5. IRM   6.PARTY CD   7.ISSUE PLA   8.ISS DT   9.EXP     NVSN2.ITMSNO 3.CONTROL TYPE   4.LOCATION   S.ST DT   6.END DT   7.RES CD   8.RES TEXT     G.SUPPORTING DOCUMENTS   NIGERIA   24-FEB-24     NVSN2.ITMSNO 3.CONTROL TYPE   4.LOCATION   S.ST DT   6.END DT   7.RES CD   8.RES TEXT     G.SUPPORTING DOCUMENTS   NIGERIA   24-FEB-24     NVSN2.ITMSNO 3.CONTROL TYPE   4.LOCATION   S.ST DT   6.END DT   7.RES CD   8.RES TEXT     G.SUPPORTING DOCUMENTS   NIGERIA   24-FEB-24     NVSN2.ITMSNO 3.CONTROL TYPE   4.LOCATION   5.ST DT   6.END DT   7.RES CD   8.RES TEXT     G.SUPPORTING DOCUMENTS   NIGERIA   24-FEB-24     NVSN2.ITMSNO 3.CONTROL TYPE   4.LOCATION   5.ST DT   6.END DT   7.RES CD   8.RES TEXT     G.SUPPORTING DOCUMENTS   NIGERIA   24-FEB-24     NVSN2.ITMSNO 3.CONTROL TYPE   4.LOCATION   5.ST DT   6.END DT   7.RES CD   8.RES TEXT     G.SUPPORTING DOCUMENTS   NIGERIA   24-FEB-24	1	8									
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#### Glossary

INVSN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import

Authorization, EXP - Export, IMP - Import, UQC-Unit Quanity CodeFOB - Freight On Board D: INFO - Information CD - Code MSR - Measuremen

E: ##G - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

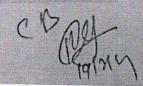
Scan QR Code using ICETRAK Mobile App for authentication.

Visit ICEGATE portal to verify latest version\*.

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39

of 1/2(0)



INDIAN CUSTOMS EDI SYSTEM CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA

Port Code INNSA1 IEC/Br GSTIN/TYPE CB CODE TYPE Nos PKG

SB No SB Date 7826686 26-FEB-2 AVGPH3674Q 0 27AVGPH3674Q1ZW GSN AAAFY8719LCH002 SB Date 26-FEB-24 CONT G.WT KGS



\* SB22270220241250

2078

PART - V - DECLARATIONS

DATE

A. DECLARATION STATEMENT

**AUTHORIZED SIGNATORY** 

CHA NAME : AAAFY8719LCH002

PLACE

Scan QR Code using ICETRAK Mobile App for authentication.

Visit ICEGATE portal to verify latest version\*.

File No. CUS/ASS/MISC/670/2024-CEAC-D/o-Commr-Cus-Nhava Sheva-II (Computer No. 1297911)

SHIPPER				INVOICE	75	ARRES		S	
	TRADERS			INVOICE NO.					2000年
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A- 037212030									
				COUNTRY OF ORIGIN OF GOOD	14	Official States	ON BUT		1988
	V			INDIA	1997			GERI	ESTENATION
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2200123000		THE RESERVED TO SHARE WAS AND ADDRESS.	HAVA SIIFVA						
	Discharge	1	Final Destination		s in USD				
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MARKS	NO OF PKGS	SR NO.		DISCRIPTION		115			
AM	17	1		DOMESTICAL PROPERTY OF A REPORT OF THE PROPERTY OF THE PROPERT	- OLA		RATE	^	MOUNT
	PKGS		BOYS SHOP	CTS OF BLEND CONTAINING COTTON & MMF		60 \$	8.20	s	492.6
					Pes				13
	da sel	2	BOYS T-SHI	RT OF BLEND CONTAINING COTTON & MMF		615 \$	6.60		6 000
	les de la		The Republication		Pes	1	0.00)		4,059)
		3		GIRLS 2 PCS SET OF MMF					
				GIACA 2 PCS SP   OF SIMP	Pes	657 \$	8.30	5	5,453
		4							
				GIRLS DUNGRIE OF MMF		258 \$	8.15	5	2,102.
					Pes				
		5		GIRLS GOWN OF MMF	1000	726 S	8 05	5	5,844
					Pes				
		6		GIRLS JUMP SUIT OF MMF		149 \$	8.10		
					Pes	"	0.10	,	1,206.
		7	CORT STREET	GS OF BLEND CONTAINING COTTON & MMF					
		22		ALCO OF BLEE TO CONTAINING COTTON & MMF		776 S	7,75	\$	6,011
					Pas				
		8	GIRLS SHORT	S OF BLEND CONTAINING COTTON & MMF		168 \$	7.95	5	1,335
					Pes				
		9		GIRLS SKIRT OF MMF		49 5	8.00		
					Pes		8.00		392
5.1		10	GIRLS TOP	OF BLEND CONTAINING COTTON & MMF					
					Pos	9471 \$	7.25	5	72,289
		11							
		**		GIRLS TROUSER OF MMF		236 \$	8.15	5	2,249
					Pos				
				TOTAL TOTAL STREET					
			7.28 8.00	TOTAL	13705.0	10	# D//	5	101,438
KH ONE T	HOUSAND FO	UR HUND	RED THIRTY EIGHT AN	OD SEVENTY FIVE CENTS ONLY.					
TWT	2044,00	KGS		PSESSON CONTRACTOR		12	.5% CO	MMIS	ION
S WT		KGS							
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SHIPPER	2		Packing Lint						
HARIJA! OFFICE N CRYSTAL ROAD JU	TRADERS 10: 305, 3rd FL SHOPPERS I	PRADISE, 24th & 33rd AR WEST, MUMBAL		CONSIGNEE  PERCENTAGE SHIPPING AGENCY LIB.  118 AINTERA STREET BURLERE LACIN  PM-034290657477					
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			GIRLS FROM SER	11 11	PCS	131.00	129.00		
			GRISTOP	The Tark State	Pris				
2	1879	AM	GRESSHORTS	- KR1	Prs		-		
			GIRLS TROUSER	120	PES	104.00	102.50		
- 3			GRISTOP	10	PCS				
	Andrews and the same		BOYST-SHIRT	119	PCS		72.30		
			BOYS SHORTS	50	PCS		SECTION SECTION		
3	1890	AM	GRUSTOP	1 575	PCS	100 00	-		
			GRESSHORTS	48	PCS		9% on		
			GRIS SKIRT	49	PES		1		
4	1906	AM	GRES TROUSER GRES TROUSER	49	PCS				
			GIRLS TOP	56	PCS	93.00	91 00		
5	1907	AM	GIRLS TOP	506	PCS				
6	3908	AM	ORRIS TOP	779	PCS	99.00	97.00		
			GIRLS LEGGINGS	683	PCS	98,00	96.40		
7	3948	AM	GRUS TOP	106 574	PCS	122.20	1770.00		
			GIRLS TROUSER	126	PCS	132.00	150.00		
			BOYS T-SHIRT	36	PCS				
8	11	AM	GIRLS GOWN	299	PCS	132.99	130 00		
			GIRLS TOP	470	PCS				
9	12	AM I	GIRLS TOP	878	PCS	118.00	116 06		
			GIRLS GOWN	91	PCS	34.19			
10	14	AM j	GIRLS TOP	1064	PCS	122.00	120.00		
11	31	AM	GIRLS TOP	281	PCS	149.00	147.00		
			GIRLS 2 PCS SET	323	PCS	1	1		
			GIRLS TOP	91	PCS	152.00	150.00		
1200	32	AM	GRISTOP	252	PC5 PCS	152.00	1.00.00		
			GIRLS GOWN	133	PCS				
			GRES DUNGRIE	735	PCS	196.00	104.06		
13	46	AM	GIRLS TOP	777	PCS	130,00	128.90		
14	41	AM	GIRLS TOP GIRLS 2 PCS SET	112	PCS		430		
			GIRLS 2 PCS SET	70	PCS	126.00	124 00		
15	42	AM	GRES OWN	203	PCS				
The second			GRES TOP	444	PCS				
			GIRLS LEGGINGS	638	PCS	152,90	150.0		
16	47	AM	GIRLS TOP	147	PCS		Land State		
			GRUSTOP	593	PCS	134.00	132.0		
17	56	AM	CIRLS 2 PCS SET	110	PCS	THE RESERVE OF THE PARTY OF THE			
			GIRLS JUMP SUIT	149	PCS				
						25.51			
				13705.00		2078.0	10 2044.		

For HARLIAN TRADERS

#GC\_
Authorised Signatory

## PANCHANAMA dated 19.03.2024 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai – 410206

		Pancha No.1			Pancha No. 2
Name		Ishwar Hiraman Patil	Name		Dipak Sadashiv Gopale
Age	:	43	Age		29
Address		Uran,Raigarh,Maharashtra- 400702.	Address		Ahmadnagar,Maharahtr a- 422602.
Occupation		Service	Occupation	•	Service
Mobile No.		9821076483	Mobile No.		8291738729

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Paramveer Singh Nain, an Intelligence Officer, SIIB(X), JNCH on 19.03.2024 at 1015 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-400210 to witness the examination of goods of exporter M/s. Harijan Traders (IEC:AVGPH3674Q) covered under 03 Shipping Bills No. 7826682, 7826686 & 7826684 all dtd 26.02.2024 stuffed inside Container No. CAAU6271225 inside JWR CFS, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Rajan A Sarang G-card holder of M/s. YSR Logistics (CHA License No.11/2708) having Kardex No. 6493/2023. Then the officer explained to us that the exporter M/s. Harijan Traders (IEC: AVGPH3674Q) having address at Office No. 305, Crystal Shoppers Par Junction of 24<sup>th</sup> & 33<sup>rd</sup> Rd, Khar Mumbai 400052 has filed 03 Shipping Bills No. 7826682, 7826686 & 7826684 all dtd 26.02.2024 through their Customs Broker M/s. YSR Logistics (CHA License No.11/2708) for export of their consignment.

We were shown a copy of Hold letter No. 279/2022-23/SIIB(X) issued vide F.No. CUS/SIIB/MISC/183/2024-SIIB(E) dated 01.03.2024 signed by Dy. Commissioner of Customs, SIIB(X), JNCH regarding hold of 03 Shipping Bill No... 7826682, 7826686 & 7826684 all dtd 26.02.2024 filed by exporter M/s. Harijan Traders (IEC: AVGPH3674Q) through their authorized Customs Broker M/s YSR Logistics (CHA License No.11/2708), their respective export invoice & packing list.

Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 03 Shipping Bills No. 7826682, 7826686 & 7826684 all dtd 26.02.2024 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the area/location inside JWR CFS where the container No. CAAU6271225 was placed. The container No. CAAU6271225 was found kept inside JWR CFS outside Shed E. The container was sealed with intact seal No. 4403528, which was cut by the seal cutting person in front of us the panchas and the representative custom broker. Further the goods were destuffed from the container and placed inside Shed No. E at location F- 4. A total of 53 packages (17 packages of S/B No. 7826686 dated 26.02.2024, 15 packages of S/B No. 7826684 dated 26.02.2024 & 21 packages for S/B No. 7826682 dated 26.02.2024) found placed at the said location. The goods were found to be packed in white polypropylene bags. There after each of these packages were opened by the laborers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

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

Sr.No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Rs.)	(in	Roscit Rs.)	(=	1031
P.		(	1200	ورس			(8)	JAMM I
8/4	1/2/00/		43					

1,	7826686 dt	d RMG	83,38,266	2,45,117	3,60,084	LUT
2.	7826682 dt 26.02.2024	d RMG	82,55,642	2,99,362	3,74,104	LUT
3.	7826684 dt 26.02.2024	d RMG	92,11,726	2,68,272	3,79,253	LUT

During 100% examination, goods covered under Shipping Bills No. 7826682, 7826686 & 7826684 all dtd 26.02.2024 were found as declared in terms of quantity and declared description in the said shipping bill.

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the S/B's No 7826682, 7826686 & 7826684 all dtd 26.02.2024 in our presence. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having seen the drawn samples and sealing of the same in the presence of Shri Rajan A Sarang G-card holder of M/s. YSR Logistics (CHA License No.11/2708).

All the goods pertaining to Shipping Bills No. 7826682, 7826686 & 7826684 all dtd 26.02.2024 were re-packed in the same packages and kept back inside Shed-E at the same location inside JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping Bills No. 7826682, 7826686 & 7826684 all dtd 26.02.2024, their respective Export Invoice and Packing List and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 02 pages ended on the same place and same date i.e. 19.03.24 at 1430 hrs. The Panchanama was carried out in our presence and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 19th day of March 2024.

Paraming 1913/24 (PS Nain)

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In presence of:

(Representative of CB)

Dancha I

Cypule people 5

Statement of Mr. Rajan D. Harijan, Proprietor of M/s Harijan Traders(IEC-AVGPH3674Q) recorded under section 108 of the Custom Act, 1962 in the Office of SIIB(X), JNCH, Nhava Sheva situated at C-604, Special Investigation and Intelligence Branch, Jawaharlal Nehru Custom House, Nhava Sheva, Distt:- Raigad, Maharashtra-400707 on 22.05.2024.

I present myself voluntarily today on behalf of the Exporter to give statement u/s 108 of Custom Act, 1962. I have been explained the provisions of section 108 of Customs Act, 1962. I have also been explained that giving false evidence under these enquiries is an offence punishable u/s 193 of the Indian Penal Code 1860. I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law, or for any adjudication proceedings. Having been understood the provisions of sections 108 of the Customs Act 1962, I am giving my true, correct and voluntary statement without any pressure or manipulation which goes below:

My full name is Mr. Rajan D. Harijan, I stay at 85/41, Gazdhar Bandh, Santacruz(W), Mumbai-400054. I am 44 years old and I can read, write, and understand Hindi and English. I have studied till HSc from Mumbai. I am requesting officer to type my statement on computer as per my say. My mobile No is 9958916919. I am staying at the above mentioned address along with my family. For the proof of my identity, I am submitting self-attested copy of my Aadhar Card No 502085938661.

On being asked regarding my company, I state that this company was established in having IEC-AVGPH3674Q. On being asked regarding nature of my work in company, I state that the company is small and new which have started in Trading of Ready made garments in last year 2022.

On being asked about my company's office, I state that the Company's principal place of business office is situated at 9TH FLOOR, OFFICE 902, Prabhat Centre, SAKARAM PATIL MARG, SECTOR 1A, CBD Belapur, Navi Mumbai, Maharashtra, 400614. I am submitting the copy of IEC as proof of my Company address.

### Q.1 What is your role in the company M/s Harijan Traders(IEC-AVGPH3674Q)

Ans. I am the proprietor of M/s Harijan Traders(IEC-AVGPH3674Q). I present myself voluntarily before customs to release my bond and BG.

## Q.2 Did you file 03 Shipping Bills no.- 7826682, 7826686 & 7826684 all dated 26.02.2024?

Ans. Sir, we filed these 03 shipping bills through our CHA M/s YSR Logistics but later they informed us that Shipping bills were hold by SIIB(X) and the goods will be examined 100%.

22-05-2024

Q.3 Do you agree with 100% examination done under Panchanama dated 19.03.2024? Were you present during examination?

Ans Sir, the goods were rightly declared in terms of quantity. I agree with examination done under Panchanama dated 19.03.2024, we sent our authorized representative Shri Rajan ji, G-card for examination.

Q.4 What was your intention behind this misdeclaration of in terms of composition% & value in said shipping bill which also verified in 05 DYCC Lab reports and market report dated 03.04.2024?

Ans Sir, I again state that it was unintentional mistake by us. However, we agree with said DYCC reports and market enquiry report. I also agree with new classification & value suggested therein.

Q.5 From where did you bought the goods for export?

Ans. Sir, the supplier M/s India wave Export Exim, Delhi provided us these goods for export.

Q 6. It came to notice that you have suspicious supply chain & your supplier M/s Sukhmani Enterprises has cancelled its GSTN in 2023 still you purchased these goods from them? what is your say?

Ans. Sir, actually I don't have idea regarding M/s Sukhmani Enterprises because we have purchase this consignment from M/s India wave Export Exim & submitting signed copy of 03 purchase Tax invoice no-IWE/180 to 182/23-24 all dated 10.02.2024 alongwith signed copy of e-way bills for this consignment.

Q 7. Do any person from CHA M/s YSR Logistics known to you?

Ans. Yes sir, I came to know through my friend about Mr Rajan ji, G-card employee of M/s YSR Logistics whose employees also visited our premises for KYC.

Q 8. Are you actual owner of the goods to be exported vide said 03 shipping bills or just a frontman?

Ans. Yes sir, I am the proprietor of M/s Harijan Traders(IEC-AVGPH3674Q1ZW) and we are owner of these goods.

- Q.9 What about your past consignments and their bank remittance?

  Ans Sir, I have to check regarding past BRC. I will submit documents within 02days.
- Q 10. What are your terms and condition for payment to buyer and from where you finance the money to buy goods?

**Ans** Sir, we generally purchases goods on credit and paid after receiving payment from overseas buyer 70 days timeline mostly.

Q 11 Have you ever been penalized by Customs, GST or any Govt agency till date?

Ans. No Sir. We are genuine exporter filing GSTR regularly & through e-way bills.

Q.12 What else you want to say?

Ans. Sir, during examination our goods found as declared in terms of quantity, and description. Now, I request to close our case and release bond and BG as we

22-05-2024

Page 2 of

are ready to pay fine and penalty as decided by the department. Kindly take lenient view on this.

The above statement of mine running into 03 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, I have been understood by the officer before signing the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400707 as per my say and as per my request. I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

2-13AJAW 22-05-2024

(Mr. Rajan D. Harijan)

Proprietor of M/s Harijan Traders

Typed by me, Abhishek

(Abhishek Meena)

IO, SIIB(X), JNCH

before me

Kanil)

SIO/SIIB(X)



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



#### E-F.No. CUS/SIIB/MISC/183/2024-SIIB(E)

To.

The Additional Commissioner of Customs CEAC, JNCH Nhava Sheva.

Sir,

Sub: NOC for Provisional release of the goods for BTT covered under Shipping Bill No. 7826682, 7826686 & 7826684 all dtd 26.02.2024 of exporter M/s. HARIJAN TRADERS (IE Code AVGPH3674Q)- reg.

Please refer to the subject mentioned above.

The Exporter M/s HARIJAN TRADERS (IE Code AVGPH3674Q)- has filed 03 shipping bill No. 7826682, 7826686 & 7826684 all dtd 26.02.2024 for export of RMG. Based on the NCTC inputs, the same was held by this unit vide hold letter dated 01.03.2024.

### The Red Flags according to the NCTC alert are as follows:

- 1. Exporter is proprietorship firm, which has obtained IEC registration in February, 2021.
- 2. Exporter appears to be front man with meagre financial resources.
- 3. Exporter is also identified as risky by DGARM, Delhi.
- 4. Address Mis-match as per IEC registration and GST registration.
- 5. Supply chain of the exporter is dubious in view of the facts discussed above.

- 6. The commodity being exported is risky and country of destination is also risky.
- 7. The goods may be imported/old/scrap.
- 8. As the commodity being exported are risky, there is high possibility of mis-declaration in terms of quality, quantity of goods, mis-classification and overvaluation to avail undue export benefits

Thereafter, the subject goods under 03 shipping bill was 100% examined by SIIB(X) under Panchanama dated 19.03.2024. During examination, goods covered under Shipping Bills No. 7826682, 7826686 & 7826684 all dtd 26.02.2024 were found as declared in terms of quantity and declared description in the said shipping bill. After market enquiry, FOB value and the benefits are re-determined as given below:-

S/B No.	Item No	Item Description	Average wholesale price	PMV	Declared FOB	Re-determined FOB Value= Declared FOB* (Re-determined PMV/Declared PMV)	Declared DBK	RE- Determined DBK	ROSCTL Total	RE- DETERMINED ROSCTL (TOTAL)
	1	Baby suit of MMF	423	593.00	269205	192181	7269	5189	8876	7303
7826682	2	Boy suit of MMF	397	745.96	3261224	1734166	153278	81506	154908	82373
/820082 dtd	3	Boys shirt of blend containing cotton and MMF	410	736.92	1495954	832303	37399	20808	71009	41033
26/02/24	4	Boys shorts of blend containing cotton and	525	741.44	1553662	1100120	52825	37404	62165	47855
20/02/21	5	Boys trouser of MMF	403	727.88	1064030	589601	30857	17098	50541	28006
7-1	6	Girls leggings of blend containing cotton and	385	700.76	611568	335998	17735	9744	26603	14616
	1	Boys shirt of blend containing cotton and MMF	410	736.92	506467	281783	12662	7045	24040	13892
	2	Boys shorts of blend containing cotton and	525	741.44	210300	148910	7150	5063	8415	6478
	3	Boys trouser of MMF	403	727.88	1445174	800801	41910	23223	68646	38038
7826684	4	Boys T-shirt of blend containing cotton and	403	596.77	4506171	3045544	132896	100503	158004	115731
dtd 26/02/24	5	Girls gown of MMF	417	727.88	55584	31818	1501	859	2029	1209
20/02/24	6	Girls leggings of blend containing cotton and	385	700.76	15290	8400	443	244	665	365
	7	Girls skirt of MMF	340	723.36	2392349	1124473	69378	32610	113637	53412
	8	Girls trouser of MMF	403	978.00	80392	33154	2331	961	3819	1575
	1	Boys shorts of blend containing cotton and	525	741.44	40442	28636	1375	974	1618	1246
	2	Boys T-shirt of blend containing cotton and	403	596.77	333650	225501	11010	7442	11699	8569
	3	Girls 2 PCS set of MMF	340	750.49	448245	203072	17482	7920	21292	9646
11- 12-	4	Girls dungri of MMF	417	736.92	172842	97728	6741	3811	8210	4642
7826686	5	Girls gown of MMF	417	727.88	480402	275000	12971	7425	17532	10450
dtd	6	Cirls jump suit of MMF	387	732.40	99207	52376	1885	995	3489	1990
26/02/24	7	Girls leggings of blend containing cotton and	385	700.76	494351	271598	14336	7876	21504	11679
	8	Girls shorts of blend containing cotton and	337	718.84	109787	51418	1866	874	5939	2782
Tall.	9	Girls skirt of MMF	340	723.36	32222	15145	934	439	1531	719
	10	Girls top of blend containing cotton and MMF	313	655.55	5942217	2840203	172324	82366	258486	123549
	11	Girls trouser of MMF	403	736.92	184901	101201	5362	2935	8783	4807
		and an entrangent of the contract of the contr			2734170-771-349034		813920		1113441	631964
	0.078					EXCESS		348607		481477

The Sb no. 7826682, 7826686 & 7826684 all dtd 26.02.2024 were filed under LUT.

As further investigation is still pending regarding verification of GST and Test reports from DYCC, Meanwhile, the exporter vide letter dated 11.03.2024 has requested for provisional release of the goods for BTT purpose.

This office has no objection for provisional release of the goods for BTT covered under shipping bill No 7826682, 7826686 & 7826684 all dtd 26.02.2024. Further bond and/or BG may be decided on merits of the case in line of existing rules and regulations.

This issues with approval of The Addl. Commissioner of Customs, SIIB(X), JNCH.

Yours Faithfully

Sd/-

(RAHUL DHINGRA)
Dy. Commissioner of Customs
SIIB (X), JNCH

Encl:- Copy of shipping bills & packing list.

# arket Enquiry Report of M/s. Harijan Traders (IEC:AVGPH3674Q) conducted on 13.04.2024.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Vaibhav Padwal, authorized representative of exporter, conducted a market survey of goods covered under Shipping Bills No. 7826682, 7826686 & 7826684 all dtd 26.02.2024 presented for export by M/s Harijan Traders (IEC:AVGPH3674Q). 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 03.04.2024 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 samples were opened in the presence of authorized representative of exporter Shri Vaibhav Padwal. 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. Further, the exporters representative to sale item on proper bill but the same request was refused by wholesalers. They informed that the orders in minimum lot are only entertained. 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:

			Shop 1	Shop 2	Shop 3				<b>建筑 医氯苯</b>
S/B No.	Item	Item Description	Cotton Stop Shop No. 3/28,	IIFA 201, Ground	Irfan Kids Wear	Average wholesale	PMV	Declared FOB	Re-determined FOB Value= Declared FOB
3/BN0.	No	tem description	Chunawala Bldg, Md Ali Rd, Mumbai	Alird, Mumbai	226, yusuf Alird, Masjid Bunder,	price			(Re-determined PMV/Declared PMV)
		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	400003	400003	Mmbai 400003	1998年			The state of the s
	1	Eaby suit of MMF	400	420	450	423	593.00	269205	192181
		Boy suit of MMF	380	410	400	397	745.96	3261224	1734166
7826682	3-	Boys shirt of blend containing cotton and MMF	420	410	400	410	736.92	1495954	832303
dtd-	4	Boys shorts of blend containing cotton and	500	545	<u>\$30</u>	525	741.44	1553662	1100120
6/02/24		Boys trouser of MMF	420	390	400	403	727.88	1064030	589601
		Girls leggings of blend containing cotton and	380	375	400	385	700,76	611568	335998
17 (17)	1	Boys shirt of blend containing cotton and MMF	420	410	400	410	736.92	506467	281783
	2	Boys shorts of blend containing cotton and	500	545	530	525	741.44	210300	148910
		Boys trouser of MMF	420	390	400	403	727.88	1445174	800801
826684	4	Boys T-shirt of blend containing cotton and	400	390	420	403	596.77	4506171	3045544
did -		Girls gown of MMF	420	450	380	417	727.88	55584	31818
6/02/24	6	Girls leggings of blend containing cotton and	380	375	400	385	700.76	15290	8400
		Cirls skirt of MMF	320	350	350	340	723,36	2392349	1124473
		Girls trouser of MMF	420	390	400	403	978.00	80392	33154
	1	Boys shorts of blend containing cotton and	500	545	530	525	741.44	40442	28636
	2	Boys T-shirt of blend containing cotton and	400	390	420	403	596.77	333650	225501
	3 (	Cirils 2 PCS set of MMF	340	350	330.	340	750.49	448245	203072
		Girls dungri of MMF	420	450	380	417	736.92	172842	97728
826686		Siris gown of MMF	420	450	380	417	727,88	480402	275000
	6 (	Girls jump suit of MMF	380	380	400	387	732.40	99207	
5/02/24	7 (	Birls leggings of blend containing cotton and	380	375	400	385	700.76		52376
	8 (	Girls shorts of blend containing cotton and	320	350	340	337	718.84	494351	271598
Married World	9 (	Birls skirt of MMF	320	350	350	340	723.36	109787	51418
		iris top of blend containing cotton and MMF	300	340	300	313		32222	15145
	11 (	irls trouser of MMF	420	39051	400	STATE OF THE PERSON NAMED IN	655.55	5942217	2840203
Control of	11- K				400	403	736.92	184901	101

The value of other items is not disputed. 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

(Vaibhav Padwal)
Authorized representative of exporter

(Parameter Singh Nain)
IO/SIIB(X)

Serial No. 22 23 9418412 20-04-2023 20-04-2023 18 SB No. 9667337 29-04-2023 03-05-2023 9667564 29-04-2023 03-05-2023 9667133 29-04-2023 03-05-2023 9564050 26-04-2023 04-05-2023 2242317 05-06-2021 07-06-2021 1745834 14-06-2023 16-06-2023 9566459 26-04-2023 06-05-2023 9566396 26-04-2023 06-05-2023 2786532 28-07-2023 31-07-2023 1587560 07-06-2023 09-06-2023 2242299 05-06-2021 07-06-2021 2469617 15-07-2023 18-07-2023 1746235 14-06-2023 16-06-2023 1351619 29-05-2023 29-05-2023 2682801 24-07-2023 2292355 07-07-2023 08-07-2023 1847414 19-06-2023 26-06-2023 1215665 19-04-2021 20-04-2021 2242254 05-06-2021 07-06-2021 1587969 07-06-2023 08-06-2023 1587681 07-06-2023 09-06-2023 1587400 07-06-2023 08-06-2023 1587316 07-06-2023 08-06-2023 1587858 07-06-2023 09-06-2023 1587335 07-06-2023 08-06-2023 1587381 07-06-2023 09-06-2023 1215635 1215151 SB Date 19-04-2021 20-04-2021 19-04-2021 20-04-2021 25-07-2023 **LEO Date Expected Realization** 29-02-2024 HT/09/23-24 29-02-2024 HT/10/23-24 29-02-2024 HT-012/23-24 30-04-2024 HT/040/23-24 29-02-2024|HT/07/23-24 29-02-2024 HT-013/23-24 29-02-2024 HT-011/23-24 30-04-2024 HT-039/23-24 30-04-2024 HT/034/2023-2024 30-04-2024 HT-036/23-24 31-03-2022 HT/06/2020-21 31-03-2024 HT-035/23-24 31-01-2024 HT/004/2023-2024 31-03-2022 HT/07/2020-21 31-03-2022 HT/05/2020-21 31-03-2024 HT-023/23-24 31-03-2024 HT-022/23-24 31-03-2024 HT/032/23-24 31-03-2024 HT/031/23-24 31-03-2024 HT/030/23-24 31-03-2024 HT/029/23-24 31-03-2024 HT/026/23-24 31-03-2024 HT/027/23-24 31-03-2024 HT/028/23-24 31-03-2024 HT/025/23-24 31-01-2022 HT/04/21-22 31-01-2022 HT/03/21-22 31-01-2022 HT/02/21-22 29-02-2024 HT/021/2023-2024 Invoice No. 1,05,592 2,16,682 1,29,734 1,14,579 1,62,781 1,70,521 1,89,118 1,99,965 1,68,542 1,55,183 1,55,836 2,20,349 1,67,164 Amount Drawback | Realised(I | Realised(I | Claimed 1,70,412 1,75,217 ,10,085 1,79,439 1,74,222 1,70,963 64,534 43,768 50,035 15,266 30,728 8,289 75,286 7,096 1,15,737 1,09,350 1,00,041 1,06,920 1,38,224 FOB to be Actually 44,030 24,604 67,514 44,776 30,838 90,241 86,049 25,074 45,325 38,203 35,175 38,627 40,673 39,490 39,716 35,323 46,932 7,482 4,142 5,815 6,917 n FC) 0 0 0 RoSCTL 499311 304304 318554 212437 353421 271523 77103 53294 399926 277694 61784 87293 RoDTeP 71612 37359 68803 35421 43198 65995 49165 48140 42182 37516 41026 11354 40575 41942 22927 9075 8073 6156 3800 IGST 1250235 1301265 1199205 559704.6 658350 511146 511839 572220 554895 592110 578178

Annexure-C (Past exports)

Me Hanjan Tradus

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Abhishek

30 9683444 01-05-2023 03-05-2023

29-02-2024 HT/08/23-24

**Grand Total** 

35,50,459 17,12,213

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