

 सत्यमेव जयते	सीमाशुल्कआयुक्तकाकार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II न्हावाशेवा, तालुका- उरण, जिला- रायगढ़, महाराष्ट्र-400 707 NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA- 400707	
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F.No.: CUS/ASS/MISC/670/2024-CEAC

Date:

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

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S/10-354/2025-26/ADC/CEAC/NS-II/CAC/JNCH.

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
	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
	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
	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
	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:

Table-II

SB NO. & DATE	ITEM SR NO.	DECLARED DESCRIPTION OF GOODS	RE-DETERMINED DESCRIPTION OF GOODS AS PER TEST REPORT	Declared DBK SR No.	Redetermined DBK SR No.
7826682	3	BOYS SHIRT OF BLEND CONTAINING COTTON & MMF	BOYS SHIRTS OF COTTON	620502B	620501B
26-02-2024	5	BOYS TROUSER OF MMF	BOYS TROUSERS OF COTTON	62030303B	62030301B
	6	GIRLS LEGGINGS OF BLEND CONTAINING COTTON & MMF	GIRLS LEGGINGS OF MMF	61140102B	61150103B
7826684	1	BOYS SHIRT OF BLEND CONTAINING COTTON &MMF	BOYS SHIRTS OF COTTON	620502B	620501B
26.02.2024	3	BOYS TROUSER OF MMF	BOYS TROUSERS OF COTTON	62030303B	62030301B
	4	BOYS T-SHIRT OF BLEND CONTAINING COTTON & MMF	BOYS T-SHIRTS OF MMF	610902B	610903B
	6	GIRLS LEGGINGS OF BLEND CONTAINING COTTON & MMF	GIRLS LEGGINGS OF & MMF	61140102B	61150103B
7826686	1	BOYS SHORTS OF BLEND CONTAINING COTTON & MMF	BOYS SHORTS OF BLEND CONTAINING COTTON & MMF	61030402B	62030402B
26-02-2024	2	BOYS T-SHIRT OF BLEND	BOYS T-SHIRTS OF MMF	610902B	610903B

		CONTAINING COTTON & MMF			
	7	GIRLS LEGGINGS OF BLEND CONTAINING COTTON & MMF	GIRLS LEGGINGS OF MMF	61140102B	61150103B
	8	GIRLS SHORTS OF BLEND CONTAINING COTTON & MMF	GIRLS SHORTS OF BLEND CONTAINING COTTON & 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 Rule 8 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:

Table-III

SB NO. & DATE	ITEM SR NO.	DECLARED DESCRIPTION OF GOODS	QTY	DECLARED FOB(in Rs)	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	700.76	385.00
	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:

- that he is the proprietor of M/s Harijan Traders(IEC-AVGPH3674Q) & he presented himself voluntarily before customs to release their bond and BG;
- 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%;
- 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;
- i. 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;
- b. 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;
- 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-07CQPPM69911ZP 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.

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

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 23rd 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 03 Shipping 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.

15. Further, it was noticed that there were 30 past shipping bills wherein BRC/foreign 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 GSTR3B 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 1,44,26,994/- 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 re-determined 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.

 12/09/25

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

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
RUD-I	Shipping bills no- 7826682, 7826686 & 7826684 all dtd 26.02.2024

~~Not in~~
5/11/16(x)
cheap

17



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	SB No	SB Date
INNSA1	7826684	26-FEB-24
IEC/Br	AVGPH3674Q	0
GSTIN/TYPE	27AVGPH3674Q1ZW GSN	
CB CODE	AAAFY8719LCH002	
TYPE	INV	ITEM
Nos	1	8
PKG	15	G.WT KGS
		1726



*SB22270220241248

PART - I - SHIPPING BILL SUMMARY

A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRC	10.RE-EXP	11.LUT	
	SEA	N	Y	N	Y	Y	N	N	N		Y	
B DECLARANT DETAILS	12.PORT OF LOADING INNSA1 (Jawaharlal Nehru (Nh)					13.COUNTRY OF FINAL DESTINATION NIGERIA						
	14.STATE OF ORIGIN Maharashtra					15.PORT OF FINAL DESTINATION NGONN (Onne)						
	16.PORT OF DISCHARGE NGONN (Onne)					17.COUNTRY OF DISCHARGE NIGERIA						
	1.EXPORTER'S NAME & ADDRESS					7.CONSIGNEE NAME & ADDRESS						
	HARIJAN TRADERS					Bensogu Merchandise Ltd,						
	OFFICE NO 305, CRYSTAL SHOPPERS PAR					42, Estate Road, Woji Port Harcourt						
	JUNCTION OF 24TH AND 33RD ROAD, KHA					Nigeria, BA04420220011813, MF2022 0100917 RC No RC1133819						
	MUMBAI					NG						
	3. AD CODE: 6380002					8. GSTIN / TYPE 27AVGPH3674Q1ZW GSN						
	4.RBI WAIVER NO.& DT					9.FOREX BANK A/C NO. 25XXXXXXX192						
C VALU SUMMA	5.CB NAME YSR LOGISTICS					10.DBK BANK A/C NO. 25XXXXXXX192						
	6.AEO					11. IFSC NO. INDB0000599						
	1.FOB VALUE		2.FREIGHT		3.INSURANC		4.DISCOU		5.COM		1.DBK CLAIM	
	9211726.56		0		0		0		1151466		268272	
	6.DEDUCTIONS		7.P/C		8.DUTY		9.CESS				2.IGST AMT	
	0		0								379253	
	1.MAWB NO.		2.MAWB DT		3.HAWB NO.		4.HAWB DT		N.O.C.		1.SNO	
											2. INV NO.	
											HT-209/23-24	
											3. INV AMT.	
										112064.8		
										4.CURRENTC		
										USD		
E MANIFEST DETAILS	4. CIN NO.					5. CIN DT.					6. CIN SITE ID	
	24PCEG0226616836900					26-FEB-24					INNSA1	
	1.CONTAINER					2.SEAL					3.DATE	
											4.S No	
G EQUIPMENT DETAILS	1.SEAL TYPE					2.NATURE OF CARGO					3.NO. OF PACKETS	
	WAREHOUSE SEALED					CONTAINERISED					15	
	6.MARKS & NUMBERS					AS PER INVOICE, "WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"					0	
											0	
I ANNEX DETAILS	1.EVENT					2.DATE					3.TIME	
	5.Submission					26-FEB-24					06:36	
	5.Assessment											
	7.Examination					27-FEB-24					12:48	
	9.LEO					27-FEB-24					12:48	
J PROCESS DETAILS	1.EVENT					2.DATE					3.TIME	
	5.Submission					26-FEB-24					06:36	
	5.Assessment											
	7.Examination					27-FEB-24					12:48	
	9.LEO					27-FEB-24					12:48	

Certified that (40) Containers have been stuffed in (40) Containers & Sealed
No. CAAU 6271225
with Customs bottle seal no. 4403528
Under general supervision

Signature Not Verified

Digitally signed by 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 - Merchandise Export Incentive Scheme, DBK - 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, UCR - Unique Customs Reference, C: DISCOU - Discount, COM - Commission, P/C Packing Charges, D: EX. PR. - Export Promotions, E: MAWB / HAWB - Master / House Airway Bill Number, J: BRC - Bank Realisation Certificate

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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
7826684
AVGPH3674Q
27AVGPH3674Q1ZW GSN
AAAFY8719LCH002
INV
1
15
ITEM
8
G.WT KGS
1726
CONT
0
0
26-FEB-24
0
0

SB22270220241242

PART - II - INVOICE DETAILS

A. REF	1. INVOICE No. & Dt.	3. P.O. No. & Dt.	4. LoC No. & Dt.	5. Contract No. & Dt.	6. AD code	7. INVT
1	111 209/23-24 24/02/2024				6380002	FOB
B. TRANSACTION PARTIES	1. EXPORTER'S NAME & ADDRESS			2. BUYER'S NAME & ADDRESS		
	HARIJAN TRADERS OFFICE NO 305, CRYSTAL SHOPPERS PAR JUNCTION OF 24TH AND 33RD ROAD, KHA 400052			Bensogu Merchandise Ltd, 42, Estate Road, Woji Port Harcourt Nigeria, BA04420220011813, MF2022 0100917 RC No RC1133819		
	3. THIRD PARTY NAME & ADDRESS			4. BUYER AEO STATUS		

C. VAL DTLS	1. INVOICE VALUE	2. FOB VALUE	3. FREIGHT	4. INSURANCE	5. DISCOUNT	6. COMMISSION	7. DEDUCT	8. P/C	9. EXCHANGE RATE
	112064.8 USD	112064.8 USD	0 USD	0 USD	0	14008.1 USD	0		1 USD INR 82.2
1. Item SNo	2. HS CD	3. DESCRIPTION			4. QUANTITY	5. UQC	6. RATE	7. VALUE (F/C)	
1	62059090	BOYS SHIRT OF BLEND CONTAINING COTTON & MMF			756	PCS	8.15	6161.4	
2	61034990	BOYS SHORTS OF BLEND CONTAINING COTTON & MMF			312	PCS	8.2	2558.4	
3	62033990	BOYS TROUSER OF MMF			2184	PCS	8.05	17581.2	
4	61099090	BOYS T-SHIRT OF BLEND CONTAINING COTTON & MMF			8306	PCS	6.6	54819.6	
5	62089990	GIRLS GOWN OF MMF			84	PCS	8.05	676.2	
6	61149090	GIRLS LEGGINGS OF BLEND CONTAINING COTTON & MMF			24	PCS	7.75	186	
7	62041999	GIRLS SKIRT OF MMF			3638	PCS	8	29104	
8	62046110	GIRLS TROUSERS OF MMF			120	PCS	8.15	978	

D. 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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INDIAN CUSTOMS EDI SYSTEM

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

Port Code
INNSA1
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Nos
PKG

SB No
7826684
AVGPH3674Q
27AVGPH3674Q1ZW GSN
AAAFY8719LCH002
INV
1
15
ITEM
8
G.WT
KGS
CONT
0
1726



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

*SB22270220241248

PART - III - ITEM DETAILS

11. INVSN	2. ITEMSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV
1	1	62059090	BOYS SHIRT OF BLEND CONTAINING COTTON & MMF	756	PCS	8.15	6161.4	506467.17	736.92
11. DUTYAMT	12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE	17. IGST AMOUNT	18. SCHCOD		
			Y	LUT					60
19. SCHEME DESCRIPTION			20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN			23. DISTRICT OF ORIGIN	
Drawback, and ROSCTL			756	NOS	Maharashtra			MUMBAI	
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED			28. REWARD BENEFIT	29. THIRD PARTY ITEM		
NCPTI	0 INR	GNX100	Y			Yes	N		

11. INVSN	2. ITEMSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV
1	2	61034990	BOYS SHORTS OF BLEND CONTAINING COTTON & MMF	312	PCS	8.2	2558.4	210300.03	741.44
11. DUTYAMT	12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE	17. IGST AMOUNT	18. SCHCOD		
			Y	LUT					60
19. SCHEME DESCRIPTION			20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN			23. DISTRICT OF ORIGIN	
Drawback, and ROSCTL			312	NOS	Maharashtra			MUMBAI	
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED			28. REWARD BENEFIT	29. THIRD PARTY ITEM		
NCPTI	0 INR	GNX100	Y			Yes	N		

11. INVSN	2. ITEMSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV
1	3	62033990	BOYS TROUSER OF MMF	2184	PCS	8.05	17581.2	1445174.35	727.88
11. DUTYAMT	12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE	17. IGST AMOUNT	18. SCHCOD		
			Y	LUT					60
19. SCHEME DESCRIPTION			20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN			23. DISTRICT OF ORIGIN	
Drawback, and ROSCTL			2184	NOS	Maharashtra			MUMBAI	
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED			28. REWARD BENEFIT	29. THIRD PARTY ITEM		
NCPTI	0 INR	GNX100	Y			Yes	N		

11. INVSN	2. ITEMSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV
1	4	61099090	BOYS T-SHIRT OF BLEND CONTAINING COTTON & MMF	8306	PCS	6.6	54819.6	4506171.21	536.77
11. DUTYAMT	12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE	17. IGST AMOUNT	18. SCHCOD		
			Y	LUT					60
19. SCHEME DESCRIPTION			20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN			23. DISTRICT OF ORIGIN	
Drawback, and ROSCTL			8306	NOS	Maharashtra			MUMBAI	
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED			28. REWARD BENEFIT	29. THIRD PARTY ITEM		
NCPTI	0 INR	GNX100	Y			Yes	N		

11. INVSN	2. ITEMSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV
1	5	62089990	GIRLS GOWN OF MMF	84	PCS	8.05	676.2	55583.56	727.88
11. DUTYAMT	12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE	17. IGST AMOUNT	18. SCHCOD		
			Y	LUT					60
19. SCHEME DESCRIPTION			20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN			23. DISTRICT OF ORIGIN	
Drawback, and ROSCTL			84	NOS	Maharashtra			MUMBAI	
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED			28. REWARD BENEFIT	29. THIRD PARTY ITEM		
NCPTI	0 INR	GNX100	Y			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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Page 20



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
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INV
1
15
ITEM
8
G.WT KGS
CONT
0
1726

SB Date
26-FEB-24
0

* SB22270220241248

PART - III - ITEM DETAILS

PART - III - ITEM DETAILS									
11. INVS N	2. ITEM SN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE (F/C)	9. FOB (INR)	10. PMV
1	6	61149090	GIRLS LEGGINGS OF BLEND CONTAINING COTTON & MMF	24	PCS	7.75	186	15289.62	700.76
11. DUTY AMT		12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE		17. IGST AMOUNT	18. SCHCOD
			Y	LUT				60	
19. SCHEME DESCRIPTION			20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN			23. DISTRICT OF ORIGIN	
Drawback and ROSCTL			2	KGS	Maharashtra			MUMBAI	
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED		28. REWARD BENEFIT		29. THIRD PARTY ITEM		
NCPTI	0 INR	GNX100	Y		Yes		N		

11. INVS N	2. ITEM SN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE (F/C)	9. FOB (INR)	10. PMV
1	7	62041999	GIRLS SKIRT OF MMF	3638	PCS	8	29104	2392348.95	723.36
11. DUTY AMT		12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE		17. IGST AMOUNT	18. SCHCOD
			Y	LUT				60	
19. SCHEME DESCRIPTION			20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN			23. DISTRICT OF ORIGIN	
Drawback and ROSCTL			3638	NOS	Maharashtra			MUMBAI	
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED		28. REWARD BENEFIT		29. THIRD PARTY ITEM		
NCPTI	0 INR	GNX100	Y		Yes		N		

11. INVS N	2. ITEM SN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE (F/C)	9. FOB (INR)	10. PMV
1	8	62046110	GIRLS TROUSERS OF MMF	120	PCS	8.15	978	80391.66	736.92
11. DUTY AMT		12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE		17. IGST AMOUNT	18. SCHCOD
			Y	LUT				60	
19. SCHEME DESCRIPTION			20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN			23. DISTRICT OF ORIGIN	
Drawback and ROSCTL			120	NOS	Maharashtra			MUMBAI	
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED		28. REWARD BENEFIT		29. THIRD PARTY ITEM		
NCPTI	0 INR	GNX100	Y		Yes		N		

INVOICE (1/1)

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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

7826684

SB Date

26-FEB-24

AVGPH3674Q

0

27AVGPH3674Q1ZW GSN

AAAFY8719LCH002

INV

ITEM

CONT

1

8

0

15

G.WT KGS

1726

*SB22270220241248



PART - IV - EXPORT SCHEME DETAILS

A. DRAWBACK & ROSL 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.ROSCAL AMT
1	1	620502B	756	506467.17	2.5	12661.68	13910	10130	24040
1	2	61030402B	312	210300.03	3.4	7150.2	4524	3891	8415
1	3	62030303B	2184	1445174.35	2.9	41910.06	38297	30349	68646
1	4	610902B	8306	4506171.21	3.3	132896	81399	76605	158004
1	5	62080103B	84	55583.56	2.7	1500.76	1084	945	2029
1	6	61140102B	24	15289.62	2.9	443.4	382	283	665
1	7	62040303B	3638	2392348.95	2.9	69378.12	63397	50239	113636
1	8	62040303B	120	80391.66	2.9	2331.36	2130	1688	3818

B. AA / DFIA LICENCE DETAILS													
1.INV SNO	2.ITEM SNO	3.LICENCE NO	4.DESCN OF EXPORT ITEM	5.EXP SNO	6.EXPQTY	7.UQC	8.FOB VALUE	9.SION	10.DESCN OF IMPORT ITEM	11IMP SNO	12IMPQT	13.UQC	14.INDIG / IMP

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

D. SINGLE WINDOW DECLARATION							
1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	ORC	STO	27			
1	1	ORC	EPT	NCPTI			
1	1	DTY	GCESS				
1	1	ORC	DOO	482		0	INR
1	1	CHR	SQC				
1	2	DTY	GCESS			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			
1	3	DTY	GCESS				
1	3	ORC	EPT	NCPTI		0	INR
1	3	ORC	STO	27			
1	3	CHR	SQC				
1	3	ORC	DOO	482		2184	NOS
1	4	ORC	STO	27			
1	4	CHR	SQC				
1	4	ORC	DOO	482		8306	NOS
1	4	ORC	EPT	NCPTI			
1	4	DTY	GCESS				
1	5	CHR	SQC			0	INR
1	5	ORC	EPT	NCPTI		84	NOS
1	5	ORC	STO	27			
1	5	ORC	DOO	482			
1	5	DTY	GCESS				
1	6	ORC	EPT	NCPTI		0	INR
1	6	DTY	GCESS				
1	6	CHR	SQC			0	INR
1	6	ORC	DOO	482		2	KGS
1	6	ORC	STO	27			
1	7	CHR	SQC				
1	7	ORC	DOO	482		3638	NOS
1	7	ORC	EPT	NCPTI			
1	7	ORC	STO	27			
1	7	DTY	GCESS				
1	8	ORC	DOO	482		0	INR
1	8	ORC	EPT	NCPTI			
1	8	CHR	SQC			120	NOS

Glossary

VVSN - 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 Quantity Code FOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement 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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P. 0/19/3M

Page 5 of 7

C. 0/19/3M



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
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GSTIN/TYPE
CB CODE
TYPE
Nos
PKG

SB No
7826684
AVGPH3674Q
27AVGPH3674Q1ZW GSN
AAAFY8719LCH002
INV
1
15
ITEM
8
G.WT
KGS
CONT
0
1726

*SB22270220241248

PART - IV - EXPORT SCHEME DETAILS

D. SINGLE WINDOW DECLARATION

1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	8	ORC	STO	27		0	INR
1	8	DTY	GCESS				

E. SINGLE WINDOW DECLARATION - CONSTITUENTS

1.INVSN	2.ITMSN	3.C SNO	4.NAME	5.CODE	6.PERCENTAGE	7.YIELD PCT	8.ING
---------	---------	---------	--------	--------	--------------	-------------	-------

F. SINGLE WINDOW DECLARATION - CONTROL

1.INVSN	2.ITMSN	3.CONTROL TYPE	4.LOCATION	5.ST DT	6.END DT	7.RES CD	8.RES TEXT
---------	---------	----------------	------------	---------	----------	----------	------------

G.SUPPORTING DOCUMENTS

1.INVSN	2.ITMSN	3.DOCTYPCD	4.ICEGATE ID	5.IRN	6.PARTY CD	7.ISSUE PLA	8.ISS DT	9.EXP DT
1	1	331000	YSRLOG2023	2024022500006877		NIGERIA	24-FEB-24	
1	1	934000	YSRLOG2023	2024022500006856		NIGERIA	24-FEB-24	

H.INVOICE DETAILS

1.SNO	2.INVOICE NO	3.INVOICE AMOUNT	4.CURRENCY
1	HT-209/23-24	112064.8	USD

I.CONTAINER DETAILS

1.SNO	2.CONTAINER	3.SEAL	4.DATE
-------	-------------	--------	--------

J.AR4 DETAILS

1.INVSN	2.ITMSN	3.AR4 NUMBER	4.AR4 DATE	5.COMMISSIONERATE	6.DIVISION	7.RANGE
---------	---------	--------------	------------	-------------------	------------	---------

K. THIRD PARTY DETAILS

1.INVSN	2.ITMSN	3.IEC	4. EXPORTER NAME	5. ADDRESS	6.GSTN ID AND TYPE
---------	---------	-------	------------------	------------	--------------------

L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS

1.INVSN	2.ITMSN	3.TYPE	4.MANUFACT CD	5.SOURCE STATE	6.TRANS CY	7.ADDRESS
---------	---------	--------	---------------	----------------	------------	-----------

M. RODTEP DETAILS

1.INVSN	2.ITMSN	3. QUANTITY	4. UQC	5. NO. OF UNITS	6. VALUE
---------	---------	-------------	--------	-----------------	----------

N. REEXPORT DETAILS

1.INVSN	2.ITMSN	3.BE SITE ID	4.BE NUMBER	5.BE DATE	6.BE INV SNO	7.BE ITEM S	8. BE QTY	9. BE UQC
---------	---------	--------------	-------------	-----------	--------------	-------------	-----------	-----------

OTHER ADDITIONAL INFORMATION

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 Quantity Code FOB - 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 - Placeholder

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Page 6 of 7

23

EXPORT SCHEME DETAILS
SINGLE WINDOW DECLARATION
CUSTOMS
EXPORT


**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

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PKG

SB No
7826684
AVGPH3674Q
27AVGPH3674Q1ZW GSN
AAAFY8719LCH002

SB Date
26-FEB-24
0



INV	ITEM	CONT
1	8	0
15	G.WT KGS	1726

• SB22270220241248

PART - V - DECLARATIONS

A. DECLARATION STATEMENT

LET EXPORT COPY

B. AUTHORIZED SIGNATORY

DATE

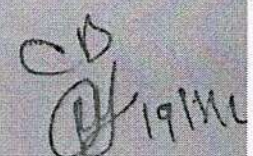
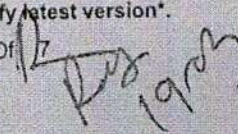
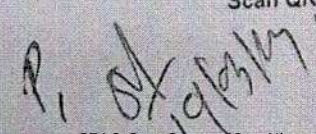
PLACE

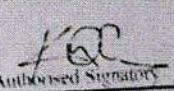
AUTHORIZED SIGNATORY

CHA NAME :AAAFY8719LCH002

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Page 7 Of 7
24



SHIPPER HARIJAN TRADERS OFFICE NO: 305, 3rd FLOOR, CRYSTAL SHOPPERS PRADISE, 24th & 33rd ROAD JUNCTION, KHAR WEST, MUMBAI, MAHARASHTRA-400052. CONSIGNEE Bensoga Merchandise Ltd. 42, Estate Road, Woji Port Harcourt, Nigeria. BA04420220011813, MF20220100917 RC No: RC1133819 Tm No: 18021509-0001 syinsonglobalssystem22@gmail.com Tel: 08099560000—08032547670			INVOICE			
			INVOICE NO.			
			HT-209/23-24			
			DATE			
		24.02.2024				
Pre-Carriage by N.A.			Place of Receipt by Pre-carrier N.A.			
Vessel Flight No RV SEA			Port of Loading NHAVA SHEVA			
Port of Discharge ONNE			Final Destination ONNE			
			COUNTRY OF ORIGIN OF GOODS INDIA			
			COUNTRY OF FINAL DESTINATION NIGERIA			
			Terms of Delivery and Payment 160 DAYS			
			FOB in USD			
MARKS	NO OF PKGS	SR NO	DISCRIPTION	QTY	RATE	AMOUNT
AM	15 PKGS	1	BOYS SHIRT OF BLEND CONTAINING COTTON & MMF	756	\$ 8.15	\$ 6,161.40
		2	BOYS SHORTS OF BLEND CONTAINING COTTON & MMF	312	\$ 8.20	\$ 2,558.40
		3	BOYS TROUSER OF MMF	2184	\$ 8.05	\$ 17,581.20
		4	BOYS T-SHIRT OF BLEND CONTAINING COTTON & MMF	8306	\$ 6.60	\$ 54,819.60
		5	GIRLS GOWN OF MMF	84	\$ 8.05	\$ 676.20
		6	GIRLS LEGGINGS OF BLEND CONTAINING COTTON & MMF	24	\$ 7.75	\$ 186.00
		7	GIRLS SKIRT OF MMF	3678	\$ 8.00	\$ 29,104.00
		8	GIRLS TROUSER OF MMF	120	\$ 8.15	\$ 978.00
TOTAL				15424.00		\$ 112,064.80
USD ONE LAKH TWELVE THOUSAND SIXTY FOUR AND EIGHTY CENTS ONLY.						12.5% COMMISSION
NETT WT 1696.00 KGS GROSS WT 1726.00 KGS						For HARIJAN TRADERS  Authorised Signatory

SHIPPER				CONSIGNEE			
HARIJAN TRADERS OFFICE NO: 305, 3rd FLOOR, CRYSTAL SHOPPERS PRADISE, 24th & 33rd ROAD JUNCTION, KHAR WEST, MUMBAI, MAHARASHTRA-400052.				Bernago Merchandise Ltd. 43, Purna Road, Waj, Dist Haveri, Nigadi. BAO4420120011813, MF 20220100917 RC No. RC1131819			
INVOICE NO.				DATE			
HT-209/23-24				24.02.2024			
SR NO.	CRT NO.	MARKS	DESCRIPTION	QTY	MU	GROSS WT	NETT WT
1	3826	AM	BOYS TROUSER	360	PCS	129.00	127.00
2	3827	AM	BOYS TROUSER	564	PCS	127.00	125.00
3	3828	AM	BOYS TROUSER	148	PCS	124.00	122.00
			BOYS SHORTS	512	PCS		
			BOYS TROUSER	552	PCS	148.00	146.00
4	3829	AM	BOYS TROUSER	360	PCS	124.00	122.00
5	3831	AM	BOYS T-SHIRT	2520	PCS	116.00	114.00
6	3833	AM	BOYS T-SHIRT	2004	PCS	114.00	112.00
7	3834	AM	GIRLS SKIRT	444	PCS	126.00	124.00
8	3901	AM	BOYS T-SHIRT	3202	PCS	150.00	148.00
9	3935	AM	BOYS T-SHIRT	580	PCS	124.00	122.00
10	3938	AM	BOYS SHIRT	756	PCS		
			GIRLS TROUSER	120	PCS		
			GIRLS TROUSER	601	PCS	96.00	94.00
			GIRLS SKIRT	24	PCS		
11	35	AM	GIRLS LEGGINGS	84	PCS		
			GIRLS GOWN	605	PCS	82.00	80.00
			GIRLS SKIRT	488	PCS	90.00	88.00
12	36	AM	GIRLS SKIRT	742	PCS	93.00	91.00
13	37	AM	GIRLS SKIRT	758	PCS	83.00	81.00
14	38	AM					
15	39	AM					
				15424.00		1726.00	1696.00
TOTAL				15			

For HARIJAN TRADERS


 Authorised Signatory



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
AVGPH3674Q
27AVGPH3674Q1ZW GSN
AAAFY8719LCH002
INV
1
21
ITEM
6
G.WT
KGS
CONT
0
2489



*SB22270220241249

PART - I - SHIPPING BILL SUMMARY

A STATUS		1.MODE	2.ASSESS	3.EXMN	4.JOBGING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRC	10.RE-EXP	11.LUT
		SEA	N	Y	N	Y	Y	A	N	N	N	Y
B DECLARANT DETAILS		12.PORT OF LOADING Maharashtra						13.COUNTRY OF FINAL DESTINATION NIGERIA				
		14.STATE OF ORIGIN Maharashtra						15.PORT OF FINAL DESTINATION NGONN (Onne)				
		16.PORT OF DISCHARGE NGONN (Onne)						17.COUNTRY OF DISCHARGE NIGERIA				
C VALU SUMMARY		18.EXPORTER'S NAME & ADDRESS HARIJAN TRADERS OFFICE NO 305, CRYSTAL SHOPPERS PAR JUNCTION OF 24TH AND 33RD ROAD, KHA MUMBAI						19.CONSIGNEE NAME & ADDRESS ODEGOF AVOR VENTURES NO.8 SALAWU LAWAL, OLODI-APAPA IFELODUN, LAGOS, NG				
E MANIFEST DETAILS		20.2.Type Private 3. AD CODE: 6380002 4.RBI WAIVER NO. & DT 5.CB NAME YSR LOGISTICS 6.AEO						21.8. GSTIN / TYPE 27AVGPH3674Q1ZW GSN 9.FOREX BANK A/C NO. 25XXXXXXX192 10.DBK BANK A/C NO. 25XXXXXXX192 11. IFSC NO. INDB0000599				
		1.FOB VALUE 8255641.92 2.FREIGHT 0 3.INSURANCE 0 4.DISCOUNT 0 5.COM 1031955 6.DEDUCTIONS 0 7.P/C 0 8.DUTY 0 9.CESS 0						1.DBK CLAIM 299362 2.IGST AMT 3.CESS AMT 4.IGST VALUE 5.RODTEP AMT 6.ROSCTL AMT 374104				
G EQUIPMENT DETAILS		1.MAWB NO. 2.MAWB DT 3.HAWB NO. 4.HAWB DT 5.N.O.C. 6.CIN NO. 24PCEG0226616840800 7.CIN DT. 26-FEB-24 8.CIN SITE ID INNSA1						1.SNO 1 2.INV NO. HT-208/23-24 3. INV AMT. 100433.6 4.CURRENC USD				
I ANNEX DETAILS		1.CONTAINER 2.SEAL 3.DATE 4.S No						1SR.NO 2.CHALLAN NO 3.PAYMT DT 4.AMOUNT				
		1.SEAL TYPE WAREHOUSE SEALED 2.NATURE OF CARGO CONTAINERISED 3.NO. OF PACKETS 21 4.NO. OF CONTAINERS 0 5.LOOSE PACKETS 0 6.MARKS & NUMBERS AS PER INVOICE, "WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"										
J PROCESS DETAILS		1.EVENT 5.Submission 5.Assessment 7.Examination 9.LEO						2.DATE 26-FEB-24 3.TIME 06:26 4.LEO NO. 5.LEO Date. 6.BRC Realisation Date 39:55 27-FEB-24 30-NOV-24				

Handwritten Notes:
Certified that (27-FEB-24)
been stuffed in (40) Containers
No. CAAU - 6271225 & Sealed
with Customs Seal No. 4403528
Under general supervision of

Signature Not Verified
Digitally signed by DS DIRECTORATE GENERAL
OF SYSTEMS AND DATA MANAGEMENT 01
Date: 2024.02.27 12:52:11 IST
Reason: CUSTOMS
Location: INDIA

SHOBHAR CHAURASIA

A: ASSESS - Assessed, EXMN - Examined, MEIS - Merchandise Export Incentive Scheme, DBK - Drawback, ROSL - Rebate of State Levies, DEEC - Duty Exemption Entitlement Certificate, DFRC - Duty Free Repatriation Certificate, LUT - Letter of Under Taking, B: CB - Customs Broker, AD Authorized Dealer, AEO - Authorized Economic Operator, UCR - Unique Customs Reference C: DISCOU - Discount, COM - Commission, P/C Packing Charges, D: EX, PR - Export Promotions, E: MAWB / HAWB - Master / House Airway Bill Number, J: BRC - Bank Realisation Certificate

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Page 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

INV

1

ITEM

6

CONT

0

G.WT KGS

2489

*SB22270220241249

INDIAN
CENTRAL BOARD
DEPARTMENT OF
REVENUE

JNCH, NHAVA SHEVA

PART - II - INVOICE DETAILS

A. REF		1.S.No	2.INVOICE No. & Dt.	3.P.O.No. & Dt.	4.LoC No. & Dt	5.Contract No.&Dt	6.AD code	7.INVTERM			
		1	HT-208/23-24 24/02/2024				6380002	FOB			
B. TRANSACTION PARTIES		1.EXPORTER'S NAME & ADDRESS			2.BUYER'S NAME & ADDRESS						
		HARIJAN TRADERS OFFICE NO 305, CRYSTAL SHOPPERS PAR JUNCTION OF 24TH AND 33RD ROAD, KHA 400052			ODEGOFAVOR VENTURES NO.8 SALAWU LAWAL, OLODI-APAPA IFELODUN, LAGOS,						
		3.THIRD PARTY NAME & ADDRESS			4.BUYER AEO STATUS						
C. VAL DTLs		1.INVOICE VALUE		2.FOB VALUE	3.FREIGHT	4.INSURANCE	5.DISCOUNT	6.COMMISON	7.DEDUCT	8.P/C	9.EXCHANGE RATE
		100433.6 USD		100433.6 USD	0 USD	0 USD	0	12554.2 USD	0		1 USD INR 82.2
D. ITEM DETAILS		1.ItemSNo	2.HS CD	3.DESCRPTION		4.QUANTITY	5.UQC	6.RATE	7.VALUE(F/C)		
		1	61119090	BABIES SUIT OF MMF		500	PCS	6.55	3275		
		2	62034990	BOYS 2 PCS SET OF MMF		4809	PCS	8.25	39674.25		
		3	62059090	BOYS SHIRT OF BLEND CONTAINING COTTON & MMF		2233	PCS	8.15	18198.95		
		4	61034990	BOYS SHORTS OF BLEND CONTAINING COTTON & MMF		2305	PCS	8.2	18901		
		5	62033990	BOYS TROUSER OF MMF		1608	PCS	8.05	12944.4		
		6	61149090	GIRLS LEGGINGS OF BLEND CONTAINING COTTO N & MMF		960	PCS	7.75	7440		

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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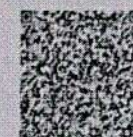


INDIAN CUSTOMS EDI SYSTEM
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
GOVERNMENT OF INDIA

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

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

SB No
7826682
AVGPH3674Q
27AVGPH3674Q1ZW GSN
AAAFY8719LCH002
INV
1
21
ITEM
6
G.WT
KGS
CONT
0
2489



*5822270220241249

PART - III - ITEM DETAILS

11VSN	2ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	1	61119090	BABIES SUIT OF MMF	500	PCS	6.55	3275	269204.93	592.25
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD		
			Y	LUT					
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback and ROSCTL	28	KGS	Maharashtra	MUMBAI					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				
11VSN	2ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	2	62034990	BOYS 2 PCS SET OF MMF	4809	PCS	8.25	39674.25	3261223.75	745.96
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD		
			Y	LUT					
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback and ROSCTL	4809	NOS	Maharashtra	MUMBAI					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				
11VSN	2ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	3	62059090	BOYS SHIRT OF BLEND CONTAINING COTTON & MMF	2233	PCS	8.15	18198.95	1495953.69	736.92
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD		
			Y	LUT					
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback and ROSCTL	2233	NOS	Maharashtra	MUMBAI					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				
11VSN	2ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	4	61034990	BOYS SHORTS OF BLEND CONTAINING COTTON & MMF	2305	PCS	8.2	18901	1553662.28	741.44
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD		
			Y	LUT					
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback and ROSCTL	2305	NOS	Maharashtra	MUMBAI					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				
11VSN	2ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	5	62033990	BOYS TROUSER OF MMF	1608	PCS	8.05	12944.4	1064030.06	727.88
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD		
			Y	LUT					
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback and ROSCTL	1608	NOS	Maharashtra	MUMBAI					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

INVOICE (1/1)

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 Availied 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
Nos
PKGSB No
7826682
AVGPH3674Q
27AVGPH3674Q1ZW GSN
AAAFY8719LCH002SB Date
26-FEB-24
0INV
1
21
ITEM
6
G.WT
KGS
2489
CONT
0

*SB22270220241249

PART - III - ITEM DETAILS

1.INVSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	6	61149090	GIRLS LEGGINGS OF BLEND CONTAINING COTTON & MMF	960	PCS	7.75	7440	611568.05	700.76
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD		
			Y	LUT			60		
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback and ROSCTL	65	KGS	Maharashtra	MUMBAI					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

INVOICE (1/1)

LET EXPORT CO

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Date
24
FEB-24

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
AVGPH3674Q
27AVGPH3674Q1ZW GSN
AAAFY8719LCH002
INV
1
21
ITEM
6
G.WT
KGS
CONT
0
2489



*SB22270220241249

PART - IV - EXPORT SCHEME DETAILS

A. DRAWBACK & ROSL 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.ROSL AMT
1	1	611103B	500	269204.93	2.7	7268.53	4300	4576	8876
1	2	62030103B	4809	3261223.75	4.7	153277.52	86422	68486	154908
1	3	620502B	2233	1495953.69	2.5	37398.84	41087	29922	71009
1	4	61030402B	2305	1553662.28	3.4	52824.52	33423	28743	62166
1	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

B. AA / DFIA LICENCE DETAILS

1.INV SNO	2.ITEM SNO	3.LICENCE NO	4.DESCN OF EXPORT ITEM	5.EXP SNO	6.EXPQTY	7.UQC	8.FOB VALUE
		9.SION	10.DESCN OF IMPORT ITEM	11IMP SNO	12IMPQT	13.UQC	14.INDIG / IMP

C. JOBBING DETAILS

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

D. SINGLE WINDOW DECLARATION

1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	ORC	DOO	482			
1	1	CHR	SQC			28	KGS
1	1	ORC	EPT	NCPTI			
1	1	DTY	GCESS			0	INR
1	1	ORC	STO	27			
1	2	CHR	SQC			4809	NOS
1	2	ORC	EPT	NCPTI			
1	2	DTY	GCESS			0	INR
1	2	ORC	STO	27			
1	2	ORC	DOO	482			
1	3	ORC	DOO	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	DOO	482			
1	4	CHR	SQC			2305	NOS
1	5	ORC	STO	27			
1	5	DTY	GCESS			0	INR
1	5	ORC	EPT	NCPTI			
1	5	ORC	DOO	482			
1	5	CHR	SQC			1608	NOS
1	6	ORC	DOO	482			
1	6	CHR	SQC			65	KGS
1	6	DTY	GCESS			0	INR
1	6	ORC	EPT	NCPTI			
1	6	ORC	STO	27			

E. SINGLE WINDOW DECLARATION - CONSTITUENTS

1.INVSN	2.ITMSN	3.C SNO	4.NAME	5.CODE	6.PERCENTAGE	7.YIELD PCT	8.ING
---------	---------	---------	--------	--------	--------------	-------------	-------

F. SINGLE WINDOW DECLARATION - CONTROL

1.INVSN	2.ITMSN	3.CONTROL TYPE	4.LOCATION	5.ST DT	6.END DT	7.RES CD	8.RES TEXT
---------	---------	----------------	------------	---------	----------	----------	------------

Glossary

INVS - 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 Quantity Code FOB - 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 - Pla

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31



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
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GSTIN/TYPE
CB CODE
TYPE
Nos
PKG

SB No
7826682
AVGPH3674Q
27AVGPH3674Q1ZW GSN
AAAFY8719LCH002
INV
1
21
ITEM
6
G.WT KGS
2489
CONT
0
2489

SB Date
26-FEB-24
0

* SB22270220241245

PART - IV - EXPORT SCHEME DETAILS

G.SUPPORTING DOCUMENTS				6.PARTY CD		7.ISSUE PLA		8.ISS DT		9.EXP DT	
1.INVSN	2.ITMSN	3.DOCTPCD	4.ICEGATE ID	5. IRN	NIGERIA	NIGERIA	24-FEB-24	24-FEB-24			
1	1	934000	YSRLOG2023	2024022500006855							
1	1	331000	YSRLOG2023	2024022500006876							
				H.INVOICE DETAILS		3.INVOICE AMOUNT		4.CURRENCY			
						100433.6		USD			
				I.CONTAINER DETAILS		3.SEAL		4.DATE			
				J.AR4 DETAILS		6.DIVISION		7.RANGE			
1.INVSN		2.ITMSN		3.AR4 NUMBER		4.AR4 DATE		5.COMMISSIONERATE			
				K. THIRD PARTY DETAILS		5. ADDRESS		6.GSTN ID AND TYPE			
1.INVSN		2.ITMSN		3.IEC		4. EXPORTER NAME		5. ADDRESS		6.GSTN ID AND TYPE	
				L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS		7.ADDRESS					
1.INVSN		2.ITMSN		3.TYPE		4.MANUFACT CD		5.SOURCE STATE		6.TRANS CY	
				M. RODTEP DETAILS		6. VALUE					
1.INVSN		2.ITMSN		3. QUANTITY		4. UQC		5. NO. OF UNITS		6. VALUE	
				N. REEXPORT DETAILS							
1.INVS		2.ITMSN		3.BE SITE ID		4.BE NUMBER		5.BE DATE		6.BE INV SNO	
										7.BE ITEM S	
										8. BE QTY	
										9. BE UQC	

OTHER ADDITIONAL INFORMATION

Glossary

INVS - 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 Quantity Code FOB - 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 - Pla

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Page 6 Of 7

CONT

NO

24

SB2270220241249



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

AVGPH36740

0

27AVGPH367401ZW GSN

AAAFY8719LCH002

INV

1

ITEM

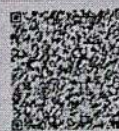
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21 G.WT KGS 2489

* SB2270220241249



PART - V - DECLARATIONS

A. DECLARATION STATEMENT

LET EXPORT COPY

B. AUTHORIZED
SIGNATORY

DATE

PLACE

AUTHORIZED SIGNATORY

CHA NAME .AAAFY8719LCH002

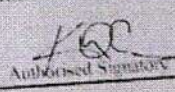
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P18/19/14

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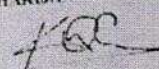
P017 19/03

CB 19/14

SHIPPER HARIJAN TRADERS OFFICE NO. 305, 3rd FLOOR, CRYSTAL SHOPPERS PRADISE, 24th & 33rd ROAD JUNCTION, KHAR WEST, MUMBAI, MAHARASHTRA 400052.		INVOICE				
		INVOICE NO.	DATE			
		HT-208/23-24	24.02.2024			
CONSIGNEE ODEGOFAVOR VENTURES NOS SALAWU LAWAL, OLODI-APAPA IFELODUN, LAGOS, MF 20210013820 BA NO21421200016964						
		COUNTRY OF ORIGIN OF GOODS	COUNTRY OF FINAL DESTINATION			
		INDIA	NIGERIA			
Pre-Carriage by N/A	Place of Receipt by Pre-carrier N/A	Terms of Delivery and Payment 160 DAYS FOB in USD				
Vessel Flight No BY SEA	Port of Loading NHAVA SHEVA					
Port of Discharge ONNE	Final Destination ONNE					
MARKS	NO OF PKGS	SR NO.	DESCRIPTION	QTY	RATE	AMOUNT
AM	21 PKGS	1	BABIES SUIT OF MMF	Pcs 500	\$ 6.55	\$ 3,275.00
		2	BOYS 2 PCS SET OF MMF	Pcs 4809	\$ 8.25	\$ 39,674.25
		3	BOYS SHIRT OF BLEND CONTAINING COTTON & MMF	Pcs 2233	\$ 8.15	\$ 18,198.95
		4	BOYS SHORTS OF BLEND CONTAINING COTTON & MMF	Pcs 2305	\$ 8.20	\$ 18,901.00
		5	BOYS TROUSER OF MMF	Pcs 1608	\$ 8.05	\$ 12,944.40
		6	GIRLS LEGGINGS OF BLEND CONTAINING COTTON & MMF	Pcs 960	\$ 7.75	\$ 7,440.00
TOTAL				12415.00		\$ 100,433.60
USD ONE LAKH FOUR HUNDRED THIRTY THREE AND SIXTY CENTS ONLY.						12.5% COMMISSION
NETT WT	2447.00	KGS	For HARIJAN TRADERS  Authorised Signatory			
GROSS WT	2489.00	KGS				

SHIPPER			Packing List		CONSIGNEE		
HARIJAN TRADERS OFFICE NO: 305, 3rd FLOOR, CRYSTAL SHOPPERS PRADISE, 24th & 33rd ROAD JUNCTION, KHAR WEST, MUMBAI, MAHARASHTRA-400052.					ORIGANWAY VENTURES NOKSALAWITAWAI, CHOKKAPAPA BETTEREIN, LAGOS, NG 101101010 RA 001101/10015004		
INVOICE NO.			DATE				
HT-208/23-24			24.02.2024				
SR NO.	CRT NO.	MARKS	DESCRIPTION	QTY	ME	GROSS WT	NET WT
1	3824	AM	BOYS TROUSER	360	PCS	137.00	135.00
			BOYS SHORTS	160	PCS		
2	3825	AM	BOYS TROUSER	216	PCS	156.00	154.00
			BOYS SHORTS	318	PCS		
3	3830	AM	BOYS TROUSER	114	PCS	140.00	138.00
			BOYS SHORTS	344	PCS		
4	3832	AM	BOYS TROUSER	180	PCS	145.00	141.00
			BOYS SHORTS	300	PCS		
5	3835	AM	BOYS TROUSER	288	PCS	126.00	124.00
			BOYS SHORTS	374	PCS		
6	3836	AM	BOYS TROUSER	156	PCS	121.00	119.00
			BOYS SHORTS	300	PCS		
7	3841	AM	BOYS TROUSER	625	PCS	138.00	136.00
			BOYS SHORTS	48	PCS		
8	3866	AM	BOYS TROUSER	932	PCS	142.00	140.00
			BOYS SHIRT	946	PCS	126.00	124.00
9	3867	AM	BOYS TROUSER	355	PCS	151.00	149.00
			BOYS SHIRT	960	PCS		
10	3868	AM	GIRLS LEGGINGS	828	PCS	127.00	125.00
			BOYS 2 PCS SET	828	PCS	125.00	123.00
11	3869	AM	BOYS 2 PCS SET	828	PCS	128.00	126.00
12	3870	AM	BOYS 2 PCS SET	828	PCS	128.00	126.00
13	3874	AM	BOYS 2 PCS SET	828	PCS	128.00	126.00
14	3875	AM	BOYS 2 PCS SET	669	PCS	102.00	100.00
15	3876	AM	BOYS 2 PCS SET	100	PCS	88.00	86.00
16	3877	AM	BOYS 2 PCS SET	100	PCS	94.00	92.00
17	3880	AM	BABIES SUIT	100	PCS	83.00	81.00
18	3881	AM	BABIES SUIT	100	PCS	52.00	50.00
19	3882	AM	BABIES SUIT	100	PCS	52.00	50.00
20	3883	AM	BABIES SUIT	100	PCS	52.00	50.00
21	3884	AM	BABIES SUIT				
				12415.00		2489.00	2447.00
TOTAL		21					

For HARIJAN TRADERS


 Authorised Signatory



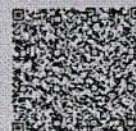
INDIAN CUSTOMS EDI SYSTEM

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
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JNCH, NHAVA SHEVA, TAL-URAN, DIST-RAIGAD-400707

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Nos
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SB No
7826686
AVGPH3674Q
27AVGPH3674Q1ZW GSN
AAAFY8719LCH002
INV
ITEM
CONT
17
G.WT KGS
2078



*SB22270220241250

PART - I - SHIPPING BILL SUMMARY

A STATUS		1.MODE	2.ASSESS	3.EXMN	4.JOBING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRC	10.RE-EXP	11.LUT
		SEA	N	Y	N	Y	Y	N	N	N		Y
B DECLARANT DETAILS		12.PORT OF LOADING INNSA1 (Jawaharlal Nehru (Nh)						13.COUNTRY OF FINAL DESTINATION NIGERIA				
		14.STATE OF ORIGIN Maharashtra						15.PORT OF FINAL DESTINATION NGONN (Onne)				
		16.PORT OF DISCHARGE NGONN (Onne)						17.COUNTRY OF DISCHARGE NIGERIA				
		1.EXPORTER'S NAME & ADDRESS HARIJAN TRADERS OFFICE NO 305, CRYSTAL SHOPPERS PAR JUNCTION OF 24TH AND 33RD ROAD, KHA MUMBAI						7.CONSIGNEE NAME & ADDRESS PERCENTAGE SHIPPING AGENCY LTD 110 ADETOLA STREET SURULERE, LAGOS FM-0332020657877, BA - 0332020986 967 LAGOS NG				
		3. AD CODE: 6380002						8. GSTIN / TYPE 27AVGPH3674Q1ZW GSN				
		4.RBI WAIVER NO. & DT						9.FOREX BANK A/C NO. 25XXXXXXX192				
		5.CB NAME YSR LOGISTICS						10.DBK BANK A/C NO. 25XXXXXXX192				
		6.AEO						11. IFSC NO. INDB0000599				
C VALU SUMMARY		1.FOB VALUE		2.FREIGHT		3.INSURANC		4.DISCOU		5.COM		
		8338265.25		0		0		0		1042283		
		6.DEDUCTIONS		7.P/C		8.DUTY		9.CESS				
		0		0								
E MANIFEST DETAILS		1.MAWB NO.		2.MAWB DT		3.HAWB NO.		4.HAWB DT		N.O.C.		
		4. CIN NO.		5. CIN DT.		6. CIN SITE ID						
		24PCEG0226616849800		26-FEB-24		INNSA1						
G. EQUIPMENT DETAILS		1.CONTAINER		2.SEAL		3.DATE		4.S No				
I. ANNEX DETAILS		1.SEAL TYPE		2.NATURE OF CARGO		3.NO. OF PACKETS		4.NO. OF CONTAINERS		5.LOOSE PACKETS		
		WAREHOUSE SEALED		CONTAINERISED		17		0		0		
		6.MARKS & NUMBERS		AS PER INVOICE. "WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"								
J. PROCESS DETAILS		1.EVENT		2.DATE		3.TIME		4.LEO NO.		39/59		
		5.Submission		26-FEB-24		06:43		6.LEO Date.		27-FEB-24		
		5.Assessment						8.BRC Realisation Date		30-NOV-24		
		7.Examination		27-FEB-24		12:12						
		9.LEO		27-FEB-24		12:49						

Certified that
been stuffed in 40
No. CAAU-6271225
with Customs bill of lading 4403528
Under general order

Signature Not Verified

Digitally signed by THE DIRECTOR GENERAL
OF SYSTEMS AND DATA MANAGEMENT 01
Date: 2024.02.27 12:57:31 IST
Reason: CUSTOMS
Location: INDIA

A: ASSESS - Assessed, EXMN - Examined, MEIS - Merchant Export Incentive Scheme, DBK - 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, UCR - Unique Customs Reference, C: DISCOU - Discount, COM - Commission, P/C - Packing Charges, D: EX. PR. - Export Promotions, E: MAWB / HAWB - Master / House Airway Bill Number, J: BRC - Bank Realisation Certificate

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Page 1 of 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
7826686
AVGPH3674Q
27AVGPH3674Q1ZW GSN
AAAFY8719LCH002
INV
1
17
ITEM
11
G.WT
KGS
CONT
0
2078



* SB22270220241250

PART - III - ITEM DETAILS

1.INVSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	1	61034990	BOYS SHORTS OF BLEND CONTAINING COTTON & MMF	60	PCS	8.2	492	40442.25	741.44
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD		
			Y	LUT			60		
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback and ROSCTL	60	NOS	Maharashtra	MUMBAI					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

1.INVSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	2	61099090	BOYS T-SHIRT OF BLEND CONTAINING COTTON & MMF	615	PCS	6.6	4059	333649.85	596.77
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD		
			Y	LUT			60		
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback and ROSCTL	615	NOS	Maharashtra	MUMBAI					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

1.INVSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	3	62046990	GIRLS 2 PCS SET OF MMF	657	PCS	8.3	5453.1	448245.13	750.49
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD		
			Y	LUT			60		
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback and ROSCTL	657	NOS	Maharashtra	MUMBAI					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

1.INVSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	4	62046990	GIRLS DUNGRI OF MMF	258	PCS	8.15	2102.7	172842.23	736.92
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD		
			Y	LUT			60		
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback and ROSCTL	258	NOS	Maharashtra	MUMBAI					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

1.INVSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	5	62089990	GIRLS GOWN OF MMF	726	PCS	8.05	5844.3	480401.65	727.88
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD		
			Y	LUT			60		
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback and ROSCTL	726	NOS	Maharashtra	MUMBAI					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

INVOICE (1/1)

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 3 Of 9



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
7826686
AVGPH3674Q
27AVGPH3674Q1ZW GSN
AAAFY8719LCH002

SB Date
26-FEB-24
0

INV	ITEM	CONT
1	11	0
17	G.WT	KGS 2078



*SB22270220241250

PART - III - ITEM DETAILS

1.INVSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	11	62046110	GIRLS TROUSERS OF MMF	276	PCS	8.15	2249.4	184901.03	736.92
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD		
			Y	LUT			60		
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback and ROSCTL	276	NOS	Maharashtra	MUMBAI					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

INVOICE (1/1)

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Page 5 Of 9



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
7826686
AVGPH3674Q
27AVGPH3674Q1ZW GSN
AAAFY8719LCH002
SB Date
26-FEB-24
0
INV
ITEM
CONT
1
11
0
17
G.WT KGS 2078



*SB22270220241250

PART - IV - EXPORT SCHEME DETAILS

D. SINGLE WINDOW DECLARATION							
1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	8	DTY	GCESS				
1	8	ORC	STO			0	INR
1	8	ORC	EPT	27			
1	8	CHR	SQC	NCPTI			
1	9	ORC	DOO	482		188	NOS
1	9	DTY	STO	27			
1	9	ORC	GCESS				
1	9	CHR	EPT	NCPTI		0	INR
1	9	ORC	SQC				
1	10	ORC	DOO	482		49	NOS
1	10	CHR	DOO	482			
1	10	ORC	SQC				
1	10	ORC	EPT	NCPTI		1248	KGS
1	10	DTY	STO	27			
1	11	ORC	GCESS				
1	11	CHR	EPT	NCPTI		0	INR
1	11	ORC	SQC				
1	11	ORC	DOO	482		276	NOS
1	11	DTY	GCESS				
1	11	ORC	STO	27		0	INR

E. SINGLE WINDOW DECLARATION - CONSTITUENTS

1.INVSN2.ITMSNO	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
-----------------	----------------	------------	---------	----------	----------	------------

G.SUPPORTING DOCUMENTS

1.INVSN2.ITMSNO	3 DOCTYPCD	4. ICEGATE ID	5. IRN	6.PARTY CD	7.ISSUE PLA	8.ISS DT	9.EXP DT
1	1	331000	YSRLOG2023				
1	1	934000	YSRLOG2023				
			2024022500006878		NIGERIA	24-FEB-24	
			2024022500006857		NIGERIA	24-FEB-24	

H.INVOICE DETAILS

1.SNO	2.INVOICE NO	3.INVOICE AMOUNT	4.CURRENCY
1	HT-210/23-24	101438.75	USD

I.CONTAINER DETAILS

1.SNO	2.CONTAINER	3.SEAL	4.DATE
-------	-------------	--------	--------

J.AR4 DETAILS

1.INVSN	2.ITMSN	3.AR4 NUMBER	4.AR4 DATE	5.COMMISSIONERATE	6.DIVISION	7.RANGE
---------	---------	--------------	------------	-------------------	------------	---------

K. THIRD PARTY DETAILS

1.INVSN	2.ITMSN	3.IEC	4. EXPORTER NAME	5. ADDRESS	6.GSTN ID AND TYPE
---------	---------	-------	------------------	------------	--------------------

L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS

1.INVSN2.ITMSN	3.TYPE	4.MANUFACT CD	5.SOURCE STATE	6.TRANS CY	7.ADDRESS
----------------	--------	---------------	----------------	------------	-----------

M. RODTEP DETAILS

1.INVSN2.ITMSN	3. QUANTITY	4. UQC	5. NO. OF UNITS	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 Quantity Code FOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement
E: If IG - 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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Page

39

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

7826686

SB Date

26-FEB-24

AVGPH3674Q

0

27AVGPH3674Q1ZW GSN

AAAFY8719LCH002

INV

ITEM

CONT

1

11

0

17

G.WT KGS

2078

*SB22270220241250

PART - V - DECLARATIONS

A. DECLARATION STATEMENT

LET EXPORT COPY

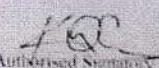
DATE

AUTHORIZED SIGNATORY

CHA NAME :AAAFY8719LCH002

PLACE

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SHIPPER				INVOICE		
HARIJAN TRADERS OFFICE NO: 305, 3rd FLOOR, CRYSTAL SHOPPERS PRADISE, 24th & 33rd ROAD JUNCTION, KHAR WEST, MUMBAI, MAHARASHTRA-400052 CONSIGNEE PERCENTAGE SHIPPING AGENCY LTD. 110 ADETOLA STREET SURULERE LAGOS FM-0332020657877 BA-0332020986967				INVOICE NO		DATE
				HT-210/23-24		24.02.2024
				COUNTRY OF ORIGIN OF GOODS		COUNTRY OF FINAL DESTINATION
INDIA		NIGERIA	Term of Delivery and Payment			
100 DAYS		FOB in USD				
Pre-Carriage by N/A		Place of Receipt by Pre-carrier N/A				
Vessel Flight No		Port of Loading				
BY SEA		NHAVA SHEVA				
Port of Discharge		Final Destination				
ONNE		ONNE				
MARKS	NO OF PKGS	SR NO	DESCRIPTION	QTY	RATE	AMOUNT
AM	17 PKGS	1	BOYS SHORTS OF BLEND CONTAINING COTTON & MMF	Pcs 60	\$ 8.20	\$ 492.00
		2	BOYS T-SHIRT OF BLEND CONTAINING COTTON & MMF	Pcs 615	\$ 6.60	\$ 4,059.00
		3	GIRLS 2 PCS SFT OF MMF	Pcs 657	\$ 8.30	\$ 5,453.10
		4	GIRLS DUNGRIE OF MMF	Pcs 258	\$ 8.15	\$ 2,102.70
		5	GIRLS GOWN OF MMF	Pcs 726	\$ 8.05	\$ 5,844.30
		6	GIRLS JUMP SUIT OF MMF	Pcs 149	\$ 8.10	\$ 1,206.90
		7	GIRLS LEGGINGS OF BLEND CONTAINING COTTON & MMF	Pcs 776	\$ 7.75	\$ 6,014.00
		8	GIRLS SHORTS OF BLEND CONTAINING COTTON & MMF	Pcs 168	\$ 7.95	\$ 1,335.60
		9	GIRLS SKIRT OF MMF	Pcs 49	\$ 8.00	\$ 392.00
		10	GIRLS TOP OF BLEND CONTAINING COTTON & MMF	Pcs 9971	\$ 7.25	\$ 72,289.75
		11	GIRLS TROUSER OF MMF	Pcs 276	\$ 8.15	\$ 2,249.40
TOTAL				13705.00		\$ 101,438.75
USD ONE LAKH ONE THOUSAND FOUR HUNDRED THIRTY EIGHT AND SEVENTY FIVE CENTS ONLY.						
NETT WT 2044.00 KGS				12.5% COMMISSION		
GROSS WT 2078.00 KGS				For HARIJAN TRADERS		
				 Authorised Signatory		

SHIPPER			Packing List		CONSIGNEE		
HARIJAN TRADERS					PERCENTAGE SHIPPING AGENCY LTD.		
OFFICE NO: 305, 3rd FLOOR,					118 AIRWAY STREET, BUREF LAKSH		
CRYSTAL SHOPPERS PRADISE, 24th & 33rd					FM: 031220657877		
ROAD JUNCTION, KHAR WEST, MUMBAI,					BA: 031220657877		
MAHARASHTRA-400052							
INVOICE NO.					DATE		
HT-210/23-24					24.02.2024		
SR NO.	CRT NO.	MARKS	DESCRIPTION	QTY	MU	GROSS WT	NETT WT
1	3857	AM	GIRLS 2 PCS SET	42	PCS	131.00	129.00
			GIRLS LEGGINGS	32	PCS		
			GIRLS TROUSER	35	PCS		
2	3879	AM	GIRLS TOP	683	PCS		
			GIRLS SHORTS	120	PCS	104.00	102.00
			GIRLS TROUSER	10	PCS		
			GIRLS TOP	119	PCS		
			BOYS T-SHIRT	579	PCS		
			BOYS SHORTS	60	PCS		
3	3890	AM	GIRLS TOP	573	PCS	100.00	98.00
			GIRLS SHORTS	48	PCS		
			GIRLS SKIRT	49	PCS		
			GIRLS TROUSER	49	PCS		
4	3906	AM	GIRLS TROUSER	56	PCS	93.00	91.00
			GIRLS TOP	306	PCS		
5	3907	AM	GIRLS TOP	779	PCS	99.00	97.00
6	3908	AM	GIRLS TOP	683	PCS	98.00	96.00
			GIRLS LEGGINGS	106	PCS		
7	3945	AM	GIRLS TOP	574	PCS	132.00	130.00
			GIRLS TROUSER	126	PCS		
			BOYS T-SHIRT	36	PCS		
8	11	AM	GIRLS GOWN	299	PCS	132.00	130.00
			GIRLS TOP	470	PCS		
9	12	AM	GIRLS TOP	878	PCS	118.00	116.00
			GIRLS GOWN	91	PCS		
10	14	AM	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		
			GIRLS TOP	91	PCS		
12	32	AM	GIRLS TOP	252	PCS	152.00	150.00
			GIRLS GOWN	133	PCS		
			GIRLS DUNGREE	298	PCS		
13	40	AM	GIRLS TOP	735	PCS	106.00	104.00
14	41	AM	GIRLS TOP	777	PCS	130.00	128.00
			GIRLS 2 PCS SET	112	PCS		
15	42	AM	GIRLS 2 PCS SET	70	PCS	126.00	124.00
			GIRLS GOWN	203	PCS		
			GIRLS TOP	444	PCS		
			GIRLS LEGGINGS	638	PCS	152.00	150.00
16	47	AM	GIRLS TOP	147	PCS		
			GIRLS TOP	593	PCS	134.00	132.00
17	56	AM	GIRLS TOP	110	PCS		
			GIRLS 2 PCS SET	149	PCS		
			GIRLS JUMP SUIT				
				13705.00		2078.00	2044.00
TOTAL	17						

For HARIJAN TRADERS


 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 Hiranman Patil	Name :	Dipak Sadashiv Gopale
Age :	43	Age :	29
Address :	Uran, Raigarh, Maharashtra-400702.	Address :	Ahmadnagar, Maharashtra-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 24th & 33rd 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.)	Drawback (in Rs.)	RoSCTL (in Rs.)	IGST
--------	----------------	----------------------	--------------	-------------------	-----------------	------

19/3/24

19/3/24

19/3/24

1.	7826686 dtd 26.02.2024	RMG	83,38,266	2,45,117	3,60,084	LUT
2.	7826682 dtd 26.02.2024	RMG	82,55,642	2,99,362	3,74,104	LUT
3.	7826684 dtd 26.02.2024	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.

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

[Signature]
[Signature]

In presence of:

(Representative of CB)

Paid Shroff H

Ayazul Deepak S

Pancha-I

Pancha-II

[Signature]
19/3/24

[Signature]
19/03

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%.

D. RAJAN

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

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.

D. RAJAN

22-05-2024

(Mr. Rajan D. Harijan)

Proprietor of M/s Harijan Traders

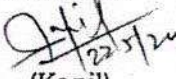
Typed by me,

Abhishek

22/05/24
(Abhishek Meena)

IO, SIIB(X), JNCH

before me


(Kapil)

SIO/SIIB(X)



भारत सरकार/ Government of India
 वित्त मंत्रालय / Ministry of Finance
 आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
 Office of Commissioner of Customs NS-II
 Jawaharlal Nehru Custom House, Nhava Sheva,
 Dist- Raigad, Maharashtra – 400 707
 Siibx.jnch@gov.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 BTI 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	ROSCIL Total	RE-DETERMINED ROSCIL (TOTAL)
7826682 dtd 26/02/24	1	Baby suit of MMF	423	593.00	269205	192181	7269	5189	8876	7303
	2	Boy suit of MMF	397	745.96	3261224	1734166	153278	81506	154908	82373
	3	Boys shirt of blend containing cotton and MMF	410	736.92	1495954	832303	37399	20808	71009	41033
	4	Boys shorts of blend containing cotton and	525	741.44	1553662	1100120	52825	37404	62165	47855
	5	Boys trouser of MMF	403	727.88	1064030	589601	30857	17098	50541	28006
	6	Girls leggings of blend containing cotton and	385	700.76	611568	335998	17735	9744	26603	14616
7826684 dtd 26/02/24	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
	4	Boys T-shirt of blend containing cotton and	403	596.77	4506171	3045544	132896	100503	158004	115731
	5	Girls gown of MMF	417	727.88	55584	31818	1501	859	2029	1209
	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
7826686 dtd 26/02/24	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
	4	Girls dungri of MMF	417	736.92	172842	97728	6741	3811	8210	4642
	5	Girls gown of MMF	417	727.88	480402	275000	12971	7425	17532	10450
	6	Girls jump suit of MMF	387	732.40	99207	52376	1885	995	3489	1990
	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
	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
							813920	465313	1113441	631964
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.

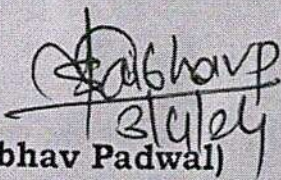
Market Enquiry Report of M/s. Harijan Traders (IEC:AVGPH3674Q) conducted on 03.04.2024.

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:

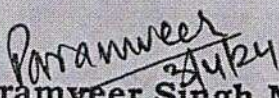
S/B No.	Item No	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price	PMV	Declared FOB	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
			Cotton Stop Shop No. 3/28, Chunawala Bldg. Md Ali Rd, Mumbai 400003	IIFA 201, Ground Fir, Plot 58, Md. Ali Rd, Mumbai 400003	Irfan Kids Wear 226, Yusuf Ali Rd, Masjid Bunder, Mumbai 400003				
7826682 dtd 26/02/24	1	Baby suit of MMF	400	420	450	423	593.00	269205	192181
	2	Boy suit of MMF	380	410	400	397	745.96	3261224	1734166
	3	Boys shirt of blend containing cotton and MMF	420	410	400	410	736.92	1495954	832303
	4	Boys shorts of blend containing cotton and	500	545	530	525	741.44	1553662	1100120
	5	Boys trouser of MMF	420	390	400	403	727.88	1064030	589601
	6	Girls leggings of blend containing cotton and	380	375	400	385	700.76	611568	335998
7826684 dtd 26/02/24	1	Boys shirt of blend containing cotton and MMF	420	410	400	410	736.92	506467	281763
	2	Boys shorts of blend containing cotton and	500	545	530	525	741.44	210300	146910
	3	Boys trouser of MMF	420	390	400	403	727.88	1445174	800801
	4	Boys T-shirt of blend containing cotton and	400	390	420	403	596.77	4506171	3045544
	5	Girls gown of MMF	420	450	380	417	727.88	55584	31818
	6	Girls leggings of blend containing cotton and	380	375	400	385	700.76	15290	8400
	7	Girls skirt of MMF	320	350	350	340	723.36	2392349	1124473
	8	Girls trouser of MMF	420	390	400	403	978.00	84392	33154
7826686 dtd 26/02/24	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	Girls 2 PCS set of MMF	340	350	330	340	750.49	448245	203072
	4	Girls dungri of MMF	420	450	380	417	736.92	172842	97728
	5	Girls gown of MMF	420	450	380	417	727.88	480402	275000
	6	Girls jump suit of MMF	380	380	400	387	732.40	99207	52376
	7	Girls leggings of blend containing cotton and	380	375	400	385	700.76	494351	271598
	8	Girls shorts of blend containing cotton and	320	350	340	337	718.84	109787	51418
	9	Girls skirt of MMF	320	350	350	340	723.36	32222	15145
	10	Girls top of blend containing cotton and MMF	300	340	300	313	655.55	5942217	2840203
	11	Girls trouser of MMF	420	390	400	403	736.92	184901	101201

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


(Paramveer Singh Nain)
IO/SIIB(X)

Serial No.	SB No.	SB Date	LEO Date	Expected Realization Date	Invoice No.	Drawback Amount	FOB to be Realised(I n FC)	FOB Actually Realised(I n FC)	Claimed RoSCTL	RodTep	IGST
1	1215151	19-04-2021	20-04-2021	31-01-2022	HT/02/21-22	1,70,963	1,09,350	0	277694		
2	1215635	19-04-2021	20-04-2021	31-01-2022	HT/03/21-22	1,67,164	1,06,920	0	271523		
3	1215665	19-04-2021	20-04-2021	31-01-2022	HT/04/21-22	2,20,349	1,38,224	0	399926		
4	1351619	29-05-2023	29-05-2023	29-02-2024	HT/021/2023-2024	75,286	46,932	0	87293	22927	
5	1587316	07-06-2023	08-06-2023	31-03-2024	HT/025/23-24	1,74,222	39,490	0		41942	572220
6	1587335	07-06-2023	08-06-2023	31-03-2024	HT/028/23-24	1,70,412	38,627	0		41026	559704.6
7	1587381	07-06-2023	09-06-2023	31-03-2024	HT/027/23-24	1,55,836	35,323	0		37516	511839
8	1587400	07-06-2023	08-06-2023	31-03-2024	HT/026/23-24	1,55,183	35,175	0		37359	511146
9	1587560	07-06-2023	09-06-2023	31-03-2024	HT/029/23-24	1,75,217	39,716	0		42182	578178
10	1587681	07-06-2023	09-06-2023	31-03-2024	HT/030/23-24	1,79,439	40,673	0		43198	592110
11	1587858	07-06-2023	09-06-2023	31-03-2024	HT/031/23-24	1,68,542	38,203	0		40575	554895
12	1587969	07-06-2023	08-06-2023	31-03-2024	HT/032/23-24	1,99,965	45,325	0		48140	658350
13	1745834	14-06-2023	16-06-2023	31-03-2024	HT-022/23-24	30,728	25,074	0		49165	
14	1746235	14-06-2023	16-06-2023	31-03-2024	HT-023/23-24	8,289	6,917	0		6156	
15	1847414	19-06-2023	26-06-2023	31-03-2024	HT-035/23-24	7,096	5,815	0		11354	
16	2242254	05-06-2021	07-06-2021	31-03-2022	HT/05/2020-21	1,89,118	1,00,041	0	353421		
17	2242299	05-06-2021	07-06-2021	31-03-2022	HT/06/2020-21	1,70,521	90,241	0	318554		
18	2242317	05-06-2021	07-06-2021	31-03-2022	HT/07/2020-21	1,62,781	86,049	0	304304		
19	2292355	07-07-2023	08-07-2023	30-04-2024	HT-036/23-24	15,266	30,838	0		3800	
20	2469617	15-07-2023	18-07-2023	30-04-2024	HT/034/2023-2024	43,768	44,776	0	61784	8073	
21	2682801	24-07-2023	25-07-2023	30-04-2024	HT/040/23-24	1,29,734	67,514	0	212437	9075	
22	2786532	28-07-2023	31-07-2023	30-04-2024	HT-039/23-24	0	4,142	0			
23	9418412	20-04-2023	20-04-2023	31-01-2024	HT/004/2023-2024	64,534	44,030	0	53294	35421	
24	9564050	26-04-2023	04-05-2023	29-02-2024	HT-011/23-24	0	7,482	0			
25	9566396	26-04-2023	06-05-2023	29-02-2024	HT-012/23-24	2,16,682	1,15,737	0	499311		
26	9566459	26-04-2023	06-05-2023	29-02-2024	HT-013/23-24	50,035	24,604	0	77103		
27	9667133	29-04-2023	03-05-2023	29-02-2024	HT/07/23-24	1,05,592	81,075	0		65995	1199205
28	9667337	29-04-2023	03-05-2023	29-02-2024	HT/10/23-24	1,14,579	87,975	0		71612	1301265
29	9667564	29-04-2023	03-05-2023	29-02-2024	HT/09/23-24	1,10,085	84,525	0		68803	1250235

30	9683444	01-05-2023	03-05-2023		29-02-2024	HT/08/23-24	1,19,072	91,425	0		74420	1352295
						Grand Total	35,50,459	17,12,213	0	2916644	758739	9641443

Abhishek
50/5118(x) 03/06/24

29/06/24
50/5118(x)
(VAPR)