	<p>सीमाशुल्कआयुक्त (न्हावाशेवा – II)काकार्यालय, OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II, जवाहरलालनेहरूसीमाशुल्कभवन, न्हावाशेवा, JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA - SHEVA, ता. उरण,जिला- रायगड, महाराष्ट्र-400707. TAL. URAN DIST- RAIGAD, MH - 400 707.</p>	
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F.No. CUS/ASS/MISC/768/2024-CEAC

07-08-2025

F.No. CUS/SIIB/ALT/244/2024-SIIB(E)-JNCH

DIN: 20250978NT0000999CD6

SCN No.: 792/2025-26/ADC/CEAC/NS-II/CAC/JNCH

SHOW CAUSE NOTICE UNDER SECTION 124 OF CUSTOMS ACT,1962**Brief facts**

M/s Jibraeel Multitrading (OPC) Pvt. Ltd. (IEC-AACGJ2166B) having its office at Ground Floor, Office No. 2, Light House Building, Dr. MascareNhas Road, Sitafalwadi, Mazagaon, Mumbai, Maharashtra-400010 has filed the following Shipping Bill for Export of following items destined to UAE. The details are as under:

TABLE-I

SB No./ Date	Description	Quantity (NOS)	FOB (INR)	DBK (INR)	RoSCTL (INR)	IGST (INR)
9572228 dated 02.05.2024	Girls Frock with Bag of Polyester	966	6,87,038.52	19,924.12	32,634.33	LUT
	Girls Frock with Umbrella of Polyester	957	6,79,054.66	19,692.59	32,255.10	
Total			13,66,093.18	39,616.71	64,889.43	LUT

2. On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s Jibraeel Multitrading (OPC) Pvt. Ltd. (IECAACGJ2166B) covered under Shipping Bill No. 9572228 dated 02.05.2024 (hereinafter referred to as "Shipping Bill") (**RUD-I**) filed through their Customs Broker M/s. Indo Foreign (Agents) Pvt. Ltd. (License No. 11/1484) at JWR CFS, the goods covered in the Shipping Bill No. 9572228 dated 02.05.2024 were put on hold vide Hold No. 21/2024-25 SIIB(X) dated 08.05.2024 for Examination of the same as the supply chain of the Exporter appeared to be fake/manipulated and the declared value of the goods appeared to be overvalued and mis-declared to avail illegitimate claim of drawback and other Export incentives.

3 Consequently, the subject goods pertaining to Shipping Bill No. 9572228 dated 02.05.2024 were examined 100% vide Panchanama dated 08.05.2024(RUD-II) in the presence of two independent Panchas, Representatives of Customs Broker and Exporter. During the Examination, the subject goods were found as declared in the said Shipping Bill, their corresponding Invoice and Packing List w.r.t. declared quantity and description. However, it appeared that the valuation of the goods covered in above said Shipping Bill is overvalued. Representative Sealed Samples (RSS) of the goods from the Shipping Bill was drawn for the purpose of further investigation.

4. Further, letters dated 17.05.2024 was forwarded to DYCC, JNCH along with RSS for testing in order to determine exact characteristics, nature and composition of the subject goods. DYCC tested the RSS and forwarded the test Report vide DYCC Reports No. 378/SIIB(X) dated 20.06.2024 and 381/SIIB(X) dated 10.06.2024 (RUD-III).The details of test report are as under:

TABLE-II

Sr. No	Lab Report No.	Item Description	CTH, Drawback & ROSCTL Sr. No	DYCC Test Report
1.	378/SIIB(X) dated 20.06.2024	Girls Frock with Bag of Polyester	CTH – 62044290 DBk – 62040303B RoSCTL – 62040303B	On opening the sample packet, two readymade articles were found. Total wt. of sample = 402.6 gms (1). Frock- It consists of two parts (upper and lower) stitched together with dyed woven belt. Upper part is made of yarn dyed and printed woven fabric with white knitted lining fabric metallic pin on front side and zip stitched at the back side. Lower part is made of dyed woven fabric with white knitted lining fabric. Dyed woven fabric, dyed woven belt and dyed knitted fabric is wholly composed of polyester filaments/yarns. Yarn dyed and printed woven fabric is composed of polyester filament yarns on both side and metalized yarns on one side. Wt. of Frock = 304.2 g Wt. of dyed woven fabric = 170.2 g Wt. of lining fabric = 71.3 g Wt. of yarn dyed and printed woven fabric = 48.3 g Wt. of belt = 8.1 g Wt. of ziop = 4.1 g Wt. of metallic pin = Balance GSM of dyed woven fabric = 106.65 GSM of yarn dyed and printed woven fabric = 63.87 (2). Bag- It is composed of brown colored printed polyvinyl chloride pasted by polyester knitted fabric with zip stitched on the upper side. The plastic pasted on polyvinyl chloride is made of polyethylene. The dyed woven belt and black plastic is made of polypropylene. Wt. of bag = 98.4 g

				<p>Wt. of polyvinylchloride = 58.8 g Wt. of polyethylene = 16.2 g Wt. of dyed woven belt of polypropylene = 8.1 g Wt. of polyester = 6.6 g Wt. of zip = 5.4 g Wt. of plastic polypropylene = Balance</p>
2.	381/SIIB(X) dated 00.06.2024	Girls Frock with Umbrella of Polyester	<p>CTH – 62044290 DBk – 62040303B RoSCTL – 62040303B</p>	<p>On opening the sample packet, two article were found i.e. (1) Frock and (2) Umbrella Total weight of sample (2 pieces) = 438.6 g (1) Frock- It consists of two parts (upper and lower) stitched together. Upper part is made of woven dyed and printed fabric, stitched with dyed and knitted lining; with decorative plastic buttons on front side and zip stitched on back side. Lower part is made of light bluish dyed woven fabric stitched with dyed knitted lining fabric. It is wholly composed of polyester filament yarns. Weight of frock = 298.4 g Weight of dyed woven fabric = 161.9 g Weight of dyed knitted lining fabric = 66 g Weight of dyed and printed woven fabric = 61.6 g Weight of zip = 6.6 g Weight of button = Balance GSM of dyed woven fabric = 83.16 GSM of dyed and printed woven fabric = 79.18 (2) Umbrella- It is in the form of colorful article. Its canopy consists of dyed woven fabric of polyester filament yarns together with metallic ribs and handle made of polypropylene. Weight of umbrella = 140.2 g Weight of metallic ribs = 102.3 g Weight of canopy (dyed woven polyester fabric) = 26.4 g Weight of handle (made of polypropylene) = Balance GSM of sample = 54.88</p>

The subject goods were found as declared correctly in terms of composition and description in the above-mentioned Shipping Bill.

- To ascertain prevailing Market Value of the goods, the Market Enquiry of the goods covered under the subject Shipping Bill was required to be conducted, therefore this office had requested to the Exporter to represent them during the said Market Enquiry. The Market Enquiry was conducted on 30.05.2024 (**RUD-IV**) along with Authorized Representative of the Exporter. As per the Market Enquiry, the value of the goods has been re-determined and accordingly the Export incentives have been re-determined. On the basis of Panchanama dated 08.05.2024 and Market Enquiry Report dated 30.05.2024, it is observed that the subject goods have been mis-declared in terms of valuation. The re-determined FOB value of the goods and

<i>Re-determined FOB (in Rs.)</i>	<i>Differential Drawback (in Rs.)</i>	<i>Differential ROSTL (in Rs.)</i>	<i>Total excess Export benefits (in Rs.)</i>
₹ 9,40,630.08	₹ 12,338.44	₹ 20,209.50	₹ 32,547.94

6. Hence, the declared value i.e. Rs. 13,66,093.18/- appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the Provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of Export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the Provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on Examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007. In the instant case, the Exporter is Merchant Exporter and hence, transaction value of the impugned goods under Export could not be determined under Rule 4 & 5 of the Customs Valuation Rules, 2007. Hence the value of all the items could be ascertained from the wholesale Market.

7. Re-determination of Valuation

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

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

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

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

RULE 6. Residual Method. –“Subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and the general Provisions of these Rules provided that local Market Price of the Export goods may not be the only basis for determining the value of Export goods”.

As per the Provisions of Rule 6 ibid, the assessable value of the goods is proposed to be re-determined under Rule 6 ibid, i.e. as per the Residual Method. Accordingly, Market Survey was conducted by the officers of SIIB (Export) on 30.05.2024. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as Market value of the same. The details of the determination of the value is summarized in the Market Survey Report dated 30.05.2024.

8. Past Exports:

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 08.12.2023 till 31.01.2025 for Exporter M/s.Jibraeel Multitrading (OPC) Pvt. Ltd. (IEC-AACGJ2166B). However, the Exporter had exported goods under a total of 05 Shipping Bills in past. During further investigation, ICES data was scrutinized, on perusal of the past Export data, no foreign remittance has been received as per FEMA regulations. The details of the Shipping Bills are as under where no BRC/foreign remittance has been realized yet against this IEC.

Table-VI

Sr. No.	SB No.	SB Date	LEO Date	Expected Realization Date	FOB Value in INR	Drawback Amount (INR)	RoSCTL (INR)	RoDTEP (INR)	FOB to be realized (in FC)	FOB actually realized (in FC)
1	7755350	22.02.2024	24.02.2024	30.11.2024	14,70,352.50	57,344	69,841	0	17,288	0
2	7846646	26.02.2024	28.02.2024	30.11.2024	11,38,774.14	60,997	0	13,405	13,854	0
3	7996087	02.03.2024	02.03.2024	31.12.2024	9,25,354.84	32,387	44,695	0	11,257	0
4	8197114	10.03.2024	23.03.2024	31.12.2024	16,34,473.20	44,131	52,451	0	19,933	0
5	8650648	27.03.2024	06.04.2024	31.01.2025	13,41,819.92	40,253	59,721	0	16,314	0
TOTAL					65,10,761.60	2,35,112	2,26,708	13,405	79,245	0

As the prescribed timeline for realization of foreign remittance is 09 months as per RBI Master Circular No.14/2014-15 dated 01.07.2014, which states," it has been decided in consultation with the Government of India that the period of realization and repatriation of Export proceeds shall be nine months from the date of Export for all Exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs until further notice. As per Table-VI, there are 05 Shipping Bills mentioned in the table above for which FOB has not been realized despite completion of expected realization time period as mandated by RBI. Accordingly, the Drawback is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned in Table-VI under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017 along with applicable interest. Also, ROSCTL & RoDTEP are liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned in Table-VI 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 the Customs Act, 1962. Total drawback claimed in 05 Shipping Bills in which FOB not realized despite completion of time period is Rs.2,35,112/-, RoSCTL claimed is Rs. 2,26,708/- and RoDTEP of Rs.

13,405/-.

9. Further, an alert to withhold the Export incentives against the Exporter M/s Jibraeel Multitrading (OPC) Pvt. Ltd. (IEC-AACGJ2166B) was inserted during the investigation.
10. The Exporter vide their letter dated 15.05.2024 requested to Provisional Release of the goods for **Export**. The request of the Exporter was accepted by the Adjudicating Authority as per the Provisions of Board Circular No. 01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and the goods were released Provisionally for **Export** under section 110A of the Customs Act, 1962 on execution of Bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee amounting to Rs. 50,000/- (Rupees One Lakh Only) (**RUD-V**) on 03.07.2024.
11. Further, a letter dated 17.05.2024 and Reminder-I dated 22.11.2024 were also sent to jurisdictional DC/CGST Commissionerate i.e. Division-IV, CGST Mumbai Central to verify genuineness of the Exporter M/s Jibraeel Multitrading (OPC) Pvt. Ltd. (GSTIN-27AAGCJ2166B1ZU). In reply Division-IV, CGST Mumbai Central commissionerate vide their letter Ref No. CGST/MC/DivIV/R-III/Genuineness Jibreeal/77/2023-24/4453 dated 02.12.2024(**RUD-VI**) communicated that:
 - i. M/s Jibraeel Multitrading (OPC) Pvt. Ltd. having GSTIN27AAGCJ2166B1ZU registered with GST on 29.11.2023 having business activity of Trader-Wholesaler/Distributor of Womens or Girls Suits, Ensembles, Jackets, Blazers, Dresses, Skirts. (HSN No. 62046190).
 - ii. Principal place of business of taxpayer is Ground Floor, Office No. 2, Light House Building, Dr.Mascarenhas Road, Sitafalwadi, Mazagaon, Mumbai, Maharashtra-400010 has been visited vide Authorization dated 28.05.2024. The premises is **found in existence**.
 - iii. From the GST portal, it is found that the taxpayer has filed GSTR-1 returns from November, 2023 to October, 2024 and GSTR 3B returns November, 2023 to October, 2024.
 - iv. Taxpayer has filed all returns Nil. Copy of comparative statement for FY 2023-24 and 2024-25 of taxpayer is enclosed.
 - v. As informed the copies of GSTR-1 and GSTR-2A from January, 2024 to September 2024 are enclosed.
 - vi. As per GST portal taxpayer has availed ITC of Rs. 2023.52 in the month of March, 2024. But not utilised the same. This ITC pertaining to M/s Belgod Marine Services Pvt. Ltd. having GSTIN-27AAHCB9864B1ZI.
 - vii. AS per available office record, the taxpayer has not files any refund from this office.
 - viii. Taxpayer has not submitted any documents.

Therefore, from the above verification, it was observed that though the taxpayer have registered principal place of business and is very much in existence, there was **no business activities noticed**. No record/documents relating to purchase or sale were available at the premises. The place was **an empty space**. The proprietor deliberately avoided the several contacts made by this office and never approached this office for clarification or to explain his activities. It was noticed that the taxpayer have filed all the NIL returns from the dated of registration and not paid any tax since the date of commencement of his business. The fact that the taxpayer has not paid any tax or availed ITC, other than Rs. 2023.52, implies that they have **not done any business** and have not received any input (goods and services) and therefore, have not availed any ITC. Since there is no sale/purchase of goods or services, there is no question of verification of their supplier or input tax credit. The ITC availed is Rs. 2023.52 only since the date of commencement of their business.

Therefore, it appears that the taxpayer is **dubious** and the **genuineness of the taxpayer is doubted**.

SUMMONS & STATEMENT

12. Further, in order to record the statement of M/s Jibraeel Multitrading (OPC) Pvt. Ltd. (IEC-AACGJ2166B), under section 108 of Customs Act, 1962 04Summons(**RUD-VII**) have been issued vide DIN- 20241178NT000000CE21 dated 21.11.2024 to appear on 09.12.2024, DIN- 20241278NT000000CC4A dated 16.12.2024 to appear on 30.12.2024, DIN- 20250178NT0000519564 dated 06.01.2025 to appear on 09.01.2025 &DIN- 20250178NT00000009E6 dated 15.01.2025 to appear on 20.01.2025, in the name of M/s Jibraeel Multitrading (OPC) Pvt. Ltd. (IEC-AACGJ2166B) to appear before the office of SIIB(X), 6th floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. However, the exporter did not show for the statement despite issuance of multiple summonses.

13. Further, on receipt of Spot Summons CBIC-DIN-20250278NT00003303D9 dated 04.02.2025, Mr. Gabaji M. Gunjal G-card 2114/2021 of CB firm M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484) presented himself for the recording of the Statement under section 108 of the Customs Act, 1962 on 04.02.2025 (**RUD-VIII**) wherein he inter-alia stated that:

- On being asked about the purpose of summons and whether he is authorized to record statement on behalf of CHA he stated that he has come in response to the summons dated 04.02.2025 in relation to the export through JNPT by M/s. Jibraeel Multitrading (OPC) Private Limited (IEC AAGCJ2166B); that he is the authorized person, holding a G-Card on behalf of CB M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA: 11/1484), to give a statement before Customs.
- On being asked about his job profile in CB firm he stated that he is GCard Holder with power of attorney in CB firm M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA: 11/1484); that he supervises all work pertaining to exports and am fully authorized to give a statement.
- On being asked who handles the documentation work in the CB firm he stated that he himself with his subordinate staff handle the documentation work in CB firm.
- On being asked about the procedure followed during filing of the shipping bill he stated that they guide exporters verbally to send all necessary documents as per exporting commodity on their mail I'd and also ask whether they want to claim export benefits or not; After that they create checklist based on the documents submitted by the exporter; Thereafter, they send the checklist to exporter for approval, after getting approval from exporter, they file Shipping Bill on behalf of exporter on ICEGATE.
- On being asked about the time from which CB firm is in business he stated thathe has been an employee of this CB firm for the last sixteen years;that his CB firm also has been in this business for around the last sixteen years.
- On being asked whether they have filed the shipping bill No. 9572228 dated 02.05.2024 on behalf of the exporter he stated thatthis subordinates, under his supervision, filed the mentioned Shipping Bill on behalf of the exporter M/s. Jibraeel Multitrading (OPC) Private Limited (IEC AAGCJ2166B)
- On being asked how the CB received work from the exporter he stated that they received the order for the shipment from the official email of M/s. Jibraeel Multitrading (OPC) Private Limited (IEC AAGCJ2166B); As they were their new client, they thoroughly checked all documents before filing, related to Customs clearance.

- On being asked whether he is aware of the case booked against the exporter for the said shipping bill he stated that yes, he is aware of the case booked against the exporter. Also, during the market enquiry, the goods were found overvalued.
- On being asked how they came in contact with the exporter he stated that they came in contact with the exporter through our forwarder friend. On being asked about the KYC of the exporter he stated that Yes, they verified the KYC of the customer online every time; The exporter has a valid IEC issued by DGFT; they verified the KYC documents from the DGFT online website as per CBLR 2018 and submitting their signed/certified copy.
- On being asked about the payment of filing of shipping bills he stated that they usually charge Rs. 1500/- for each export shipment as agency charges.
- On being asked about the physical verification of the exporter he stated that Yes the address was verified at the time of KYC before the filing of Shipping Bills.
- On being asked to provide any proof of physical verification he stated that there is **no documentary evidence readily available**.
- On being asked since when they are handling the export consignments of exporter he stated that this was the fifth shipment of the exporter, M/s. Jibraeel Multitrading (OPC) Private Limited (IEC AAGCJ2166B) through their CB firm.
- On being asked about the KYC procedure during first time filing of shipping bill for the exporter he stated that they know about the procedure; The KYC procedure for first-time exporters has been duly completed at CEAC; they have conducted and finalized the KYC procedure for M/s. Jibraeel Multitrading (OPC) Private Limited (IEC AAGCJ2166B) in accordance with the prescribed guidelines.
- On being asked about any documentary evidence he stated that he doesn't have documents as all documents related to the KYC procedure are retained by CEAC during the process; Only a slip is issued by CEAC as acknowledgment, **which is not readily available at the moment**.
- On being asked why the exporter is not responding to the summonses he stated that Sir, they have not been in contact with the exporter for a considerable period of time, therefore, he is unaware of the reason for their non-appearance.
- On being asked about the GST verification report of the exporter received by this office he stated that Sir, as he has already stated, they have not been in contact with the exporter for a considerable period of time, therefore, he is not aware of this matter either.
- On being asked about the mis-classification of the goods he stated that the classification of goods is done based on the documents provided by the exporter. Additionally, after the preparation of the checklist, it is sent to the exporter for verification. Only after the exporter verifies the checklist do they proceed to file the shipping bill.
- On being asked about the existence of the exporter he stated that they are not in contact with the exporter; they filed the documents with the classification as provided by the exporter and without any violation of the existing export policy, adhering to the guidance under CBLR 2018.
- On being asked about the overvaluation of the goods he stated that the valuation of the goods is determined based on the invoices submitted by the exporter; Furthermore, once the checklist is prepared, it is forwarded to the exporter for verification; Upon receiving confirmation from the exporter, the shipping bill is filed accordingly.
- On being asked to produce tax invoices he stated that the tax invoice is not readily available.
- On being asked whether he suspected the exporter to be a front man and not the actual owner of the goods he stated that they did not suspect that; As a Customs Broker, they always verify the exporter's credentials and conduct KYC verification as per CBLR 2018.
- On being asked whether CB has followed the CBLR, 2018 guidelines while filing

the shipping bill for the exporter he stated that they had done physical verification of the premise/address of the exporter; that the exporter informed them that the subject goods covered under Shipping Bill No. 9572228 dated 02.05.2024 were procured locally by them and they want to export, thus they filed Shipping bill based on the KYC documents of the exporter.

- On being asked about the documentary evidence of goods purchased locally by the exporter he stated that there is not such documentary evidence available with them.
- On being asked about the supply chain of the exporter he stated that they filed the Shipping Bills as provided by the exporter, along with the KYC documents, invoices, and packing list; During the examination, the goods were found as declared in terms of quantity and marked description; they have no idea regarding the supply chain or violations under the GST Act. □ On being asked whether the CB has been penalized by any govt. agency in past he stated that to best of his knowledge, neither their CB firm M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA: 11/1484) (CHA License No.11/2708) nor the exporter has been penalized by any government agency as of this date.
 - He further stated that they would like to say that they are a genuine Custom Brokers having presence all over India; they work diligently in case of all the export shipment filed by them; he assured that they would co-operate with the customs authorities in the ongoing investigation.

14. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

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

Section 50: Entry of goods for Exportation. –

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

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

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

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

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

Section 113(ja): any goods entered for Exportation under claim of remission or refund of

any duty or tax or levy to make a wrongful claim in contravention of the Provisions of this Act or any other law for the time being in force;

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

114AA. Penalty for use of false and incorrect material. -

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

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

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

[114AB. Penalty for obtaining instrument by fraud, etc.]—Where any person has obtained any instrument by fraud, collusion, willful misstatement or suppression of facts and such instrument has been utilized by such person or any other person for discharging duty, the person to whom the instrument was issued shall be liable for penalty not exceeding the face value of such instrument.

Explanation.—For the purposes of this section, the expression “instrument” shall have the same meaning as assigned to it in the Explanation 1 to section 28AAA.]

Section 28AAA. Recovery of duties in certain cases.—(1) Where an instrument issued to a person has been obtained by him by means of (a) collusion; or (b) willful mis-statement; or (c)

Suppression of facts,

for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), or any other law, or any scheme of the Central Government, for the time being in force, by such person] or his agent or employee and such instrument is utilized under the Provisions of this Act or the Rules or regulations made or notifications issued there under, by a person other than the person to whom the instrument was issued, the duty relatable to such utilization of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued:

Provided that the action relating to recovery of duty under this section against the person to whom the instrument was issued shall be without prejudice to an action against the importer under section 28.

Section 28AA of the Customs Act, 1962 Interest on delayed payment of duty-

1. Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other Provision of this Act or the Rules made there under, the person, who is liable to pay duty in accordance with the Provisions of section 28, shall, in addition to such duty, be liable to pay interest, if

any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

2. Interest at such rate not below ten per cent. And not exceeding thirty-six percent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.
3. Notwithstanding anything contained in sub-section (1), no interest shall be payable where,
 - a. the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and
 - b. such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.

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

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 subsection (1) of section 142 of the Customs Act, 1962.

Rule 18 (1): Where an amount of drawback has been paid to an Exporter or a person utilized by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such Export goods have not been utilized 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.

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.

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.

Whereas, from the investigation, the following facts emerge that:

15. M/s.Jibraeel Multitrading (OPC) Pvt. Ltd. (IEC-AACGJ2166B)having its office at Ground Floor, Office No. 2, Light House Building, Dr. Mascare Nhas Road, Sitafal wadi, Mazagaon, Mumbai, Maharastra-400010 had filed Shipping Bill No. 9572228 dated 02.05.2024 through their Customs Broker M/s. Indo Foreign (Agents) Pvt. Ltd. (License No. 11/1484) at JWR CFS. The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bill comes to Rs. 9,40,630.08/-as against the declared FOB value of Rs. 13,66,093.18/-. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 39,616.71/- and RoSCTL of Rs. 64,889/-whereas they were eligible for Drawback of Rs. 27,278.27/- and RoSCTL of Rs. 44,679.93/respectively. (as tabulated in Table-IV above).

15.2 As can be seen from the Table-IV above, based on the Market Enquiry conducted on 30.05.2024, it appears that the goods declared by the Exporter in the Shipping Bill No. 9572228 dated 02.05.2024 have been mis-declared in terms of their value. During the Market Enquiry it was found that the value of the goods filed under the said Shipping Bill was inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The Export incentive such as drawback & RoSCTL are therefore are re-determined with respect to the re-determined FOB as mentioned in the Table-IV above. It is thus cogent and clear that the Exporter M/s Jibraeel Multitrading (OPC) Pvt. Ltd. (IEC-AACGJ2166B) had (i) mis-declared the impugned goods in terms of their value, (ii) attempted to defraud the Government by claiming undue higher amount of Drawback and RoSCTL/ RoDTEP and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the Provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962 respectively.

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

15.4 As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue Export benefits not legitimately payable to them. The Exporter had declared the FOB value in the Shipping Bill as Rs. 13,66,093.18/-whereas the re-determined FOB value after conducting the Market Survey was Rs. 9,40,630.08/-only and hence higher Drawback & RoSCTL and other Export incentives were attempted to be claimed. Thus, it appeared that the said goods were attempted to be Exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development &Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities.

15.5 As the goods were attempted to be Exported by mis-declaration for which confiscation is proposed. However, the drawback, RoSCTL/RoDTEP claim in the live Shipping Bill as mentioned in Table-I is not demanded since the goods were cleared for Provisional Export without disbursing the Export incentives to the Exporter.

15.6 The description of the goods was not found in consonance with the Exporter's declaration with respect to value, as the Exporter had overvalued the goods on the basis of fake invoices. Hence, the declared value appeared to be rejected as per Rule 8 of the

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

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

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

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

15.10 The value of the impugned goods is, therefore, proposed to be redetermined under the residual Rule 6 of CVR (Export) Rules, 2007. This Rule stipulates that subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general Provisions of these Rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods has been re-determined from Rs. 13,66,093.18/- to Rs.9,40,630.08/- as per the Market Enquiry conducted of the subject goods.

15.11 With respect to the Exporter M/s. Jibraeel Multitrading (OPC) Pvt. Ltd. (IEC-AACGJ2166B), this office sent 02 letters 17.05.2024 and Reminder-I dated 22.11.2024 for the verification of the genuineness of the Exporter. In reply Division-IV, CGST Central Mumbai Commissionerate vide their letter Ref No. CGST/MC/Div-IV/R-III/Genuineness Jibreel/77/2023-24/4453 dated 02.12.2024 communicated that although the exporter found in existence during the verification visit, the premises found to be a empty space. There were no business activities noticed in the registered principal place of business of the exporter. Also, the taxpayer has not availed any ITC other than Rs. 2023.52, implies that they have not done any business and have not received any inputs (goods and services). There is no sale/purchase of actual goods. Therefore, it appears that the taxpayer is **dubious** and the genuineness of the taxpayer is **doubtful**. As per NCTC alert, there are two firms operating from the same registered principal place of business i.e. Ground Floor, Office No. 2, Light House Building, Dr. Mascare Nhas Road, Sitafalwadi, Mazagaon, Mumbai, Maharashtra-400010. Also, 04 Summonses to the Exporter have been dispatched to Exporter's address mentioned in the IEC by this office. However, the summonses sent via speed post returned to this office with the remark that the '**No Such Person on the Address& Insufficient Address**'. Also, Summonses have been sent through the e-mail address provided by the Exporter in their official correspondence with this office. However, the Exporter did not turn up for depositing their statement nor submitted any written submission. Thus, from the above facts, it appears that the Exporter is a fly by night operator/Paper-based firm and was established only to Export inferior goods to claim higher export incentives. Therefore, it appears that

the Exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them. It further appears that the Exporter M/s.Jibraeel Multitrading (OPC) Pvt. Ltd.(IEC-AACGJ2166B)have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration in terms of value of the impugned goods. The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with malafide intent to avail undue/excess export benefits in form of Drawback, Rosctl and other export benefits. Therefore, the Exporter also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional misdeclaration. Further, the Exporter appears to be dubious, doubtful and nongenuine. Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. and, hence the Exporter M/s.Jibraeel Multitrading (OPC) Pvt. Ltd. (IECAACGJ2166B) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962

15.12 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.

15.13 It further appears that the Exporter M/s Jibraeel Multitrading (OPC) Pvt. Ltd. (IEC-AACGJ2166B) have rendered themselves liable to penalty in terms of section 114(iii) of the Customs Act, 1962 on account of mis-declaration in value of the impugned goods. The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the Exporter with malafide intent to avail undue/excess Export benefits in form of Drawback, Rosctl and other Export benefits. Therefore, M/s Jibraeel Multitrading (OPC) Pvt. Ltd. (IEC-AACGJ2166B) also liable for penalty in terms of Section 114 AA of Customs Act, 1962 for this intentional mis-declaration.

15.14 For the past Shipping Bills as mentioned in Table-VI wherein foreign remittance have been not received by the Exporter as per ICES 1.5 and thereby in a manner which rendered the said goods liable for confiscation in terms of Provisions of Section 113(ia) & 113(ja) of the Customs Act, 1962. The Export incentive claimed by the Exporter in these Shipping Bills are also liable to be demanded from them in terms of Section 75 and 75A of the Customs Act 1962 read with Rule 18 of the drawback Rules, 2017 & Section

28AAA and Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.

15.15 As above discussed, the Exporter has obtained Drawback & RoSCTL/RoDTEP by fraud, collusion, willful misstatement or suppression of facts without realizing the BRC for the Past Shipping Bills mentioned in Table VI. Hence, it appears that the M/s Jibraeel Multitrading (OPC) Pvt. Ltd. (IECAACGJ2166B) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bills filed by the Exporter as mentioned at Table-VI above.

15.16 The Custom Broker M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA License No. 11/1484) failed to ascertain the veracity and genuineness of the Exporter firm M/s. Jibraeel Multitrading (OPC) Pvt. Ltd. (IEC-AACGJ2166B). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, as stated by the CB, they have merely taken copies of the IEC and GST registration from the Exporter and started filing Shipping Bills on their behalf. Though, the CB stated that they conducted verification of address of the Exporter, no evidence has been produced in support of their claim. The CB has to verify the antecedents of the Exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. It appears that the CB is not disclosing the truth since the Exporter is dubious, doubtful and non-genuine as per GST verification Report from the concerned jurisdictional Authorities. The CB in their voluntary statement has submitted that they had verified the address of the Exporter, but had furnished only photographs of the place. No evidence has been put forth by the CB to corroborate their claim of actually verifying the principal place of business of the Exporter. The role of the CB in this fraudulent export of a dubious, doubtful and non-genuine firm is not ruled out. Also, the CB is to be known from the fact that there are two firms (M/s. AL KHALID EXIM & M/s. Jibraeel Multitrading (OPC) Pvt. Ltd.) operating from the same registered principal place of business i.e. Ground Floor, Office No. 2, Light House Building, Dr. MascareNhas Road, Sitafalwadi, Mazagaon, Mumbai, Maharashtra-400010 as per NCTC. Had the CB confirmed the veracity and genuineness of the Exporter through their own independent and reliable sources, he could have easily known that the Exporter and their supply chain is dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

16. Now, M/s Jibraeel Multitrading (OPC) Pvt. Ltd. (IEC-AACGJ2166B) having its registered office at Ground Floor, Office No. 2, Light House Building, Dr. Mascare Nhas Road, Sitafalwadi, Mazagaon, Mumbai, Maharashtra-400010 are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:
- i. The declared FOB value of Rs. 13,66,093.18/- covered under the Shipping Bill No. 9572228 dated 02.05.2024 should not be rejected and redetermined to Rs. 9,40,630.08/- under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
 - ii. The drawback of Rs. 39,616.71 and RoSCTL of Rs. 64,889.43 claimed in the

Shipping Bill No. 9572228 dated 02.05.2024 should not be re-determined to Drawback of Rs. 27,278.27 and RoSCTL of Rs. 44,679.93 respectively, since the FOB value of the goods is re-determined.

- iii. The said impugned Export goods covered under the Shipping Bill No. 9572228 dated 02.05.2024 having total declared FOB value of Rs. 13,66,093.18/- which appear to be mis-declared in terms of value, should not be confiscated under the Provisions of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
 - iv. Penalty should not be imposed on M/s.Jibraeel Multitrading (OPC) Pvt. Ltd. (IEC-AACGJ2166B) under Section 114(iii) and 114AA of the Customs Act, 1962 for the above violation.
 - v. Penalty should not be imposed on M/s.Jibraeel Multitrading (OPC) Pvt. Ltd. (IEC-AACGJ2166B) under Section 114AC of the Customs Act, 1962 for the above violation.
 - vi. The goods pertaining to Shipping Bill Nos. mentioned in Table-VI totally valued at Rs. 65,10,761.60 should not be held liable for confiscation under the Provisions of Section 113(ia) and 113(ja) of the Customs Act, 1962 since the Export benefits of Drawback and Rosctl have been availed and taken by the Exporter without realizing the Export proceeds i.e on account of non-receipt of foreign remittance of the value of Export.
 - vii. The drawback amount of Rs 2,35,112/- claimed in Shipping Bills mentioned at Table-VI above should not be recovered on account of non-receipt of remittance and should not be demanded from the Exporter along with applicable interest under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017.
 - viii. The Rosctl amount of Rs. 2,26,708/- and RoDTEP of Rs 13,405/- claimed in Shipping Bills mentioned at Table-VI above should not be recovered on account of non-receipt of remittance in terms of Notification No. 76/2021Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.
 - ix. Penalty should not be imposed on M/s. Jibraeel Multitrading (OPC) Pvt. Ltd. (IEC-AACGJ2166B) under Section 114(iii) and 114AA of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-VI filed by the Exporter.
 - x. Penalty should not be imposed on M/s. Jibraeel Multitrading (OPC) Pvt. Ltd. (IEC-AACGJ2166B) under Section 114AB of the Customs Act, 1962 on account of claiming export incentives/benefits without receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-VI filed by the Exporter.
 - xi. The Bond should not be enforced and Bank Guarantee of Rs. 50,000/(Rupees One Lakh Only) at the time of Provisional Release of the goods for Export, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.
17. Further, M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484), Raheja Arcade, 4th Floor, Office No. 408, Plot No. 61, Sector-11, CBD Belapur, Navi Mumbai are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, CEAC, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why Penalty should not be imposed on them under Section 114(iii) and 114AA of the Customs Act, 1962 for violation of regulation 10(n) of CBLR, 2018.

18. The noticee are further informed that they should clearly state in their written reply whether they wish to be heard in person before the case is adjudicated. In case no reply is received within 30 days of the receipt of this SCN and no request is made for the PH or they do not appear before the adjudicating authority on the date and time fixed, the case will be decided exparte on the basis of evidence available on record without any further reference to them.
19. This show cause notice is issued only in respect of issues discussed in the show cause notice and the goods mentioned against the Shipping Bill discussed herein above.
20. The Department reserves its right to add, amend, modify, etc. this notice based on any fresh facts or evidence which may come to the notice of the Department after issue of this notice but prior to adjudication thereof.
21. This show cause notice is issued without prejudice to any other action that may be taken against the persons/firms mentioned herein or any other person under the Customs Act, 1962 or any other law for the time being in force.
22. List of the documents relied upon in this notice (RUDs) are as per Annexure-A attached with this notice. It may be noted that all the relied upon documents and annexure enclosed with this show cause notice are an integral part of this show cause notice.

**Digitally signed by
Raghu Kiran Batchali
Date: 07-08-2025
15:07:41
(RAGHU KIRAN B.)
ADDITIONAL COMMISSIONER OF CUSTOMS
CEAC/NS-II, JNCH**

To

1. M/s Jibraeel Multitrading (OPC) Pvt. Ltd. (IEC-AACGJ2166B)
Ground Floor, Office No. 2, Light House Building,
Dr.MascareNhas Road, Sitafalwadi, Mazagaon, Mumbai,
Maharastra-400010.
2. M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484)
Raheja Arcade, 4th Floor, Office No. 408, Plot No. 61, Sector-11,
CBD Belapur, Navi Mumbai.

Copy to:

1. The Asstt. Commissioner of Customs, SIIB(X), JNCH
2. Supdt/CHS, JNCH for display on Notice Board.
3. EDI, for upload on JNCH website.
4. Office Copy
5. DC/CGST Commissionerate , Division-IV, CGST Mumbai Central.

Annexure – I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill No. 9572228 dated 02.05.2024
RUD-II	Panchanama dated 08.05.2024
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated on 30.05.2024
RUD-V	Provisional Release for Export Letter dated 03.07.2024.
RUD-VI	Reply letter for verification of genuineness of the Exporter from GST.
RUD-VII	Summonses issued to the exporter M/s Jibraeel Multitrading (OPC) Pvt. Ltd. (IEC-AACGJ2166B).
RUD-VIII	Copy of statement of Mr. Gabaji M. Gunjal G-card 2114/2021 of CB firm M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484) dated 04.02.2025.

13386BCH001

INDO-FOREIGN (AGENTS) PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

No.: 0000151 Date: 02/05/2024 S/B No.: 9572228
Shipping Bill for Export Date: 02/05/2024

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Exporter's Name
IEC No. (0) AAGCJ2166B PAN: AAGCJ2166B
JIBRAEEL MULTITRADING (OPC) PRIVATE LIMITED
GROUND FLOOR, OFFICE NO 2, LIGHT HOBUILDINGDR MASCARENHAS ROAD,
MAZGAON, MUMBAI MAHARASHTRA 400010
GSTN Type : GSN GSTN No. : 27AAGCJ2166B1Z1

Consignee's Name
AL MARSA TRANSPORT LLC
UAE, DUBAI, RAS AL KHOUR
INDUSTRIAL AREA 2, ST NO 7, GATE NO 63
UNITED ARAB EMIRATES

Port of Loading (INNSA1) : Nhava Sheva Sea
Country of Final Dest. (AE) : UNITED ARAB EMIRATES
Port of Final Dest. (AEJEA) : JEBEL ALI
Port of Discharge (AEJEA) : JEBEL ALI
Country of Discharge (AE) : UNITED ARAB EMIRATES
Nature of Cargo : C
Rotation No :
Marks & No(s) : AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"

No of Packages : 14
Loose Packets. :
Type of Packages : PKG
Net Weight (KGS) : 672.000
Gross Weight (KGS) : 700.000
No. of Containers : 0

Forex Bank Acc : 0
FOB Value (Rs.) : 1366093.18
ST / Excise Regn. :
Authorised Dealer Code : 6360004
I.F.S. Code : 0

RBI Waiver No :
RODTEP Amount :
Drawback Account No :
DBK Amount : 39616.71
F ROSCTL Amount : 64889.00

Invoice Details Serial No : 1
Invoice Value : 16518.66 (Rs. 1366093.18)
FOB Value : 16518.66 (Rs. 1366093.18)
Invoice No. : JMPL/24-25/07
Nature of Contract : FOB
Contract No. :
Third Party :

DBK Value (Rs.) : 39616.71
Currency of Invoice : USD
Invoice Date : 02/05/2024
Exchange Rate : USD 1 = Rs. 82.70
Contract Date :

Insurance
Freight
Discount
Commission
Other Deduction
Packing Charges

Buyer's Name and Address : SAME AS CONSIGNEE
Nature of Payment : DA
Period of Payment : 180 Days

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description	Source State	HAWB	Total/kg	IGST/Pymt	Tax Value	Tax Amount	End Use
1	62044290	GIRLS FROCK WITH BAG OF POLYESTER						60
	966	NOS 8.6		Per 1	NOS	8307.60	687038.52	YES
	Drawback, and ROSCTL					782.34	755742.37	
#					LUT		0.00	GNX100
2	62044290	GIRLS FROCK WITH UMBRELA OF POLYESTER						60
	957	NOS 8.58		Per 1	NOS	8211.06	679054.66	YES
	Drawback, and ROSCTL					788.52	746960.73	
#					LUT			
					Tax Value : 0.00			
					IGST Amt : 0.00			

JWR LOGISTICS PVT LTD
RECEIVED PKGS: 14 GR.WT: 700
EXPORT SHED NO. 4 LOCATION: FROM
S/B NO. 9572228 S/B DATE: 02/05/2024

Drawback Details

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Amount
1	1	62040303B	0.00	2.90	0.00	40.20	396.00
1	2	62040303B	0.00	2.90	0.00	40.20	396.00

Drawback Amount(INR)

ROSCTL Details

INV No	Item No	ROSCTL SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	62040303B	2.65	23.30	2.10	18.50	966.000	18106.52	14427.81	32634.33
1	2	62040303B	2.65	23.30	2.10	18.50	957.000	17994.95	14260.15	32255.10

ROSCTL Amount(INR)

RAJENDRAK MINGAJI
SIPIN MARNE SINGAJI
SURVEYOR
ATUL MHATRE
JWR LOGISTICS PVT. LTD.
Executive Operations

13386BCH001

INDO-FOREIGN (AGENTS) PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Invoice No.: 0000151 Date: 02/05/2024 S/B No.: 9572228 Date: 02/05/2024

Shipping Bill for Export Loading Port: INNSA1 State of Origin: MAHARASHTRA

Exporter's Name
IEC No. (0) AAGCJ2166B PAN:AAGCJ2166B
JIBRAEEL MULTITRADING (OPC) PRIVATE LIMITED
GROUND FLOOR, OFFICE NO.2, LIGHT HOBUILDINGDR.MASCARENHAS ROAD,
MAZGAON, MUMBAI MAHARASHTRA 400010
GSTN Type : GSN GSTN No.: 27AAGCJ2166B1Z1

Consignee's Name
AL MARSA TRANSPORT LLC
UAE,DUBAI,RAS AL KHOUR
INDUSTRIAL AREA 2,ST NO 7,GATE NO 63
UNITED ARAB EMIRATES

Port of Loading (INNSA1) : Nhava Sheva Sea
Country of Final Dest. (AE) : UNITED ARAB EMIRATES
Port of Final Dest. (AEJEA) : JEBEL ALI
Port of Discharge (AEJEA) : JEBEL ALI
Country of Discharge (AE) : UNITED ARAB EMIRATES
Nature of Cargo : C
Rotation No :
Marks & No(s) : AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"

No of Packages : 14
Loose Packets :
Type of Packages : PKG
Net Weight (KGS) : 672.000
Gross Weight (KGS) : 700.000
No. of Containers : 0

Forex Bank Acc : 0
FOB Value (Rs.) : 1366093.18
ST / Excise Regn. :
Authorised Dealer Code : 6360004
I.F.S. Code : 0

RBI Waiver No :
RODTEP Amount :
Drawback Account No :
DBK Amount : 39616.71
F ROSCTL Amount : 64889.00

Invoice Details Serial No : 1
Invoice Value : 16518.66 (Rs. 1366093.18)
FOB Value : 16518.66 (Rs. 1366093.18)
Invoice No. : JMPL/24-25/07
Nature of Contract : FOB
Contract No. :
Third Party :

DBK Value (Rs.) : 39616.71
Currency of Invoice : USD
Invoice Date : 02/05/2024
Exchange Rate : USD 1 = Rs. 82.70
Contract Date :

Insurance
Freight
Discount
Commission
Other Deduction
Packing Charges

Buyer's Name and Address
SAME AS CONSIGNEE

Nature of Payment : DA
Period of Payment : 180 Days

SL No	RITC Code Quantity Scheme Description Manufacturer Details Transit Country	Item Description Units	Rate	Per	Units	Total Value(FC) Declared PMV(INR)	FOB Value(INR) Accepted PMV(INR)	Scheme Reward
	Source State		HAWB	TotalPkg	IGSTPymt	Tax Value	Tax Amount	End Use
1	62044290 966 Drawback,and ROSCTL	GIRLS FROCK WITH BAG OF POLYESTER NOS 8.6		Per 1	NOS	8307.60 782.34	687038.52 755742.37	60 YES
#					LUT		0.00	GNX100
2	62044290 957 Drawback,and ROSCTL	GIRLS FROCK WITH UMBRELA OF POLYESTER NOS 8.58		Per 1	NOS	8211.06 780.52	679054.66 746960.13	60 YES
#					LUT		0.00	GNX100
					Tax Value : 0.00		1366093.18	
					IGST Amt : 0.00		1502702.50	

Drawback Details

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	62040303B	0.00	2.90	0.00	40.20	966.000	19924.12
1	2	62040303B	0.00	2.90	0.00	40.20	957.000	19692.59
Drawback Amount(INR)								39616.71

ROSCTL Details

INV No	Item No	ROSCTL Sl.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	62040303B	2.65	23.30	2.10	18.50	966.000	18206.52	14427.81	32634.33
1	2	62040303B	2.65	23.30	2.10	18.50	957.000	17944.95	14260.15	32255.10
ROSCTL Amount(INR)								36201.47	28687.96	64889.43
								24		

INDO-FOREIGN (AGENTS) PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Loading Port: **INNSA1** State of Origin: **MAHARASHTRA**

S/B No.: 9572228		Date: 02/05/2024		Date: 02/05/2024		State: ROSCTL		State: ROSCTL		State: ROSCTL	
No	Item No	SI.No.	Leavy Duty	Leavy Rate	Tax	Leavy Duty	Leavy Rate	Quantity	Leavy	Leavy	Amount(Rs)

Packages Details

Packages From	Packages To	Kind Package
01	14	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	966 NOS	NILL		0.00	0.00	482 MUMBAI CITY	27 MAHARASHTRA	NCPTI	
1/2	957 NOS	NILL		0.00	0.00	482 MUMBAI CITY	27 MAHARASHTRA	NCPTI	
			0.00	0.00	0.00				

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type	Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name			Document Issuer Party Address					
Document Beneficiary Name			Document Beneficiary Address					
1	1	2024050200084432	JMPL/24-25/07	380000	Commercial Invoice	United Arab Emirates	02/05/2024	
ALMARSA TRANSPORT LLC			UAE,DUBAI,RAS ALKHOUR INDUSTRIAL AREA 2,ST NO 7,GATE NO 63					
JIBRAEEL MULTITRADING (OPC) PRIVATE LIMITED			GROUND FLOOR, OFFICE NO 2, LIGHT HO BUILDINGDR MASCARENHAS ROAD, MAZGAON, MUMBAI MAHARASHTRA					
1	1	2024050200084433	JMPL/24-25/07	271000	Packing list	United Arab Emirates	02/05/2024	
ALMARSA TRANSPORT LLC			UAE,DUBAI,RAS ALKHOUR INDUSTRIAL AREA 2,ST NO 7,GATE NO 63					
JIBRAEEL MULTITRADING (OPC) PRIVATE LIMITED			GROUND FLOOR, OFFICE NO 2, LIGHT HO BUILDINGDR MASCARENHAS ROAD, MAZGAON, MUMBAI MAHARASHTRA					
1	1	2024050200084434	2024050200030596	022CO1	Self	United Arab Emirates	02/05/2024	
ALMARSA TRANSPORT LLC			UAE,DUBAI,RAS ALKHOUR INDUSTRIAL AREA 2,ST NO 7,GATE NO 63					
JIBRAEEL MULTITRADING (OPC) PRIVATE LIMITED			GROUND FLOOR, OFFICE NO 2, LIGHT HO BUILDINGDR MASCARENHAS ROAD, MAZGAON, MUMBAI MAHARASHTRA					

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2.	DEC-RS001	I/We JIBRAEEL MULTITRADING (OPC) PRIVATE LIMITED holder of IEC No AAGCJ2166B, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached Invoice

Item	Agency	Document Name
-	-	Invoice
-	-	Packaging List

Factory Stuffing **NO** Sample Accompanied Vessel Name & Voys, Rotation No & Date

I/We declare that particulars given here in true and correct.
I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.
I declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State Levies under any other mechanism and I am eligible for the rebate claimed for. Further, declare that an Internal Complaints Committee (ICC), where applicable, in pursuance of the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013 has been constituted.

Signature of Exporter/CHA with Date

P-1

8/5/24

P-2

8/5/24
25

P-3

8/5/24

PANCHANAMA dated 08.05.2024 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village-Padeghar, Panvel, Navi Mumbai – 410206

Pancha No. 1		Pancha No. 2	
Name :	Chetan kisanRohokale	Name :	NavnathBhau Date
Age :	30	Age :	35
Address :	Gavthan, SarolaAdvai, SaroleAdvai, Ahmadnagar, Jamgaon, Maharashtra 414103	Address :	Bhau Date, Pemdara, Pune, Maharashtra 412410
Occupation :	Service	Occupation :	Service
Mobile No. :	9137321384	Mobile No. :	7506044643

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Abhishek Meena, an Intelligence Officer, SIIB(X), JNCH on 08.05.2024 at 10:15 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village-Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-410206 to witness the examination of goods of exporter M/s JibraeelMultitrading (OPC) Private Limited covered under 01 Shipping Bill No. 9572228 dtd 02.05.2024 kept inside JWR CFS, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced Shri Gabaji M Gunjal, G-card holder of M/s. Indo Foreign (Agents) Pvt Ltd (CHA License No.11/1484) having Kardex No. 2114/2021. Then the officer explained to us that the exporter M/s JibraeelMultitrading (OPC) Private Limited having address at Ground floor, Office No. 2, Light Hobuildingdr. Mascarenhas Road, Mazgaon, Mumbai Maharashtra 400010 has filed 01 Shipping Bill No. 9572228 dtd 02.05.2024 through their Customs Broker M/s. Indo Foreign (Agents) Pvt Ltd (CHA License No.11/1484) for export of their consignment.

We were shown a copy of Hold letter No. 21/2024-25/SIIB(X) issued vide F.No. CUS/SIIB/ALT/244/2024-SIIB(E) hold of 01 Shipping Bill No. 9572228 dtd 02.05.2024 filed by exporter M/s JibraeelMultitrading (OPC) Private Limited through their authorized Customs Broker M/s. Indo Foreign (Agents) Pvt Ltd their respective export invoice & packing list.

Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 01 Shipping Bill No. 9572228 dtd 02.05.2024 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the area/location inside JWR CFS where the goods were found placed inside Shed No. G at location F-20. A total of 14 packages SB 9572228 dtd 02.05.2024 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
1.	9572228 dtd 02.05.2024	RMG	1366093.18	39616.71	64889	LUT

During 100% examination, goods covered under Shipping Bills No. 9572228 dtd 02.05.2024 were found as declared in terms of quantity and declared description as per checklist & shipping bill.

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the S/B No.9572228 dtd 02.05.2024 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 Gabaji M Gunjal G-card holder of M/s. Indo Foreign (Agents) Pvt Ltd (CHA License No.11/1484)

All the goods pertaining to Shipping Bills No. 9572228 dtd 02.05.2024 were re-packed in the same packages and kept back inside Shed-Gat the same location F-20 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. 9572228 dtd 02.05.2024, 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. 08.05.24 at 13:30 hrs. The Panchanama was carried out in our presence and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 08th day of May 2024.

Abhishek

08/05/24
I.O./SIIB(X), JNCH
(Abhishek Meena)

In presence of:

(Representative of CB)

Chetan Rohokhe
Pancha-I
8/5/24

HB
8/5/24
Narayan B Dase
Pancha-II



सत्यमेव जयते

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



F. No. CUS/SIIB/ALT/244/2024-SIIB(E)

17-05-2024

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 9572228 dtd 02.05.2024 by M/s Jibraeel Multitrading (OPC) Private Limited – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No.9572228 dtd 02.05.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	9572228 dtd 02.05.2024	Girls Frock with Bag of Polyester	01

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

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

Thanking you.

Yours sincerely,

Kapil
17/5/24
KAPIL
APPRAISER

SIIB(X), JNCH

Encl: as above.

Lab No 378 / SIB (x) dt. 17/05/24

S.B NO 9572228 SB DATE 2/5/2024**Report:**

On opening the sample packet, two readymade articles were found: (1) Frock with belt and metallic pin and (2) Bag

Total weight of sample = 402.6 g

(1) Frock- It consists of two parts (upper and lower) stitched together with dyed woven belt. Upper part is made of yarn dyed and printed woven fabric with white knitted lining fabric, metallic pin on front side and zip stitched at the back side. Lower part is made of dyed woven fabric with white knitted lining fabric. Dyed woven fabric, dyed woven belt and dyed knitted fabric is wholly composed of polyester filament/yarns. Yarn dyed and printed woven fabric is composed of polyester filament yarns on both side and metalized yarns on one side.

Weight of frock = 304.2 g

Weight of dyed woven fabric = 170.2 g

Weight of lining fabric = 71.3 g

Weight of yarn dyed and printed woven fabric = 48.3 g

Weight of belt = 8.1 g

Weight of zip = 4.1 g

Weight of metallic pin = Balance

GSM of dyed woven fabric = 106.65

GSM of yarn dyed and printed woven fabric = 63.87

(2) Bag- It is composed of brown colored printed polyvinyl chloride pasted by polyester knitted fabric with zip stitched on the upper side. The plastic (black colored) pasted on polyvinyl chloride is made of polyethylene. The dyed woven belt and black plastic is made of polypropylene.

Weight of bag = 98.4 g

Weight of poly vinyl chloride = 58.8 g

Weight of polyethylene = 16.2 g

Weight of dyed woven belt of polypropylene = 8.1 g

Weight of polyester = 6.6 g

Weight of zip = 5.4 g

Weight of plastic polypropylene = Balance

Sealed remnant returned.

P. Manoj
22/06/2024
MANIKANDAN. P
Chemical Assistant

T. C. Tanwar
20.6.24
Dr. T. C. TANWAR
Chemical Examiner Gr.-I

Market Enquiry Report of M/s. Jibraeel Multitrading (OPC) Private Limited conducted on 30.05.2024.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Gabaji M Gunjal, authorized representative of exporter, conducted a market survey of goods covered under Shipping Bills No. 9572228 dtd 02.05.2024 presented for export by M/s. Jibraeel Multitrading (OPC) Private Limited. The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bills. Market enquiry was conducted on 30.05.2024 in 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 Gabaji M Gunjal. Representative samples were shown to the shopkeeper of subject goods and quotation / inquiries were made for wholesale purchase of identical/ similar goods. The shopkeeper refused to have identical goods i.e. of same brand but offered similar goods on the basis of quality, composition, size and design of the goods. The wholesale rates for the said samples as quoted verbally by shopkeepers for which both officers and Exporter's authorized representative agreed are as follows:

S/B No.	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price	PMV	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
		FIVE STAR CREATION Shop no. 2A, Ground Floor, plot No. 222,224,Tulsi Bhawan CHS, Samuel Street, Masjid Bunder, Mumbai 400003	N.K.Garments Bldg. No.264, Shop No. 1, Samuel Street, Near Masjid Station, Near Bardan Lane, Masjid Bunder, Mumbai 400003	New Classic Fashions 225/227, Vanijiya Bldg, Shop No.2, Hazrat Abbas Rd, Samuel Street, Masjid Bunder, Mumbai 400003			
9572228 dtd 02.05.2024	Girls frock with bag of polyester	480	485	475	480	782	421528
	Girls frock with umbrella of polyester	585	610	595	597	781	519102

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.

(Handwritten signature of Gabaji M Gunjal)
30/05/24

(Gabaji M Gunjal)

Authorized representative of exporter

(Handwritten signature of Paramveer Singh Nain)
29/05/24
(Paramveer Singh Nain)
IO/SIIB(X)

NATION
TAX
MARKET

भारत सरकार
वित्त मंत्रालय
राजस्व विभाग



Govt. of India
Ministry of Finance
Dept. of Revenue

उप सहायक आयुक्त का कार्यालय/ OFFICE OF THE DY./ASST. COMMISISONER
केंद्रीय वस्तु एवं सेवा कर तथा केन्द्रीय उत्पाद शुल्क, मण्डल-IV, मुंबई मध्य/
CENTRAL GOODS & SERVICES TAX AND CENTRAL EXCISE, DIVISION-IV, MUMBAI
CENTRAL प्रथम तल, कन्स्ट्रक्शन हाउस, वालचंद हीराचंद मार्ग, मुंबई/ 400001-
1st Floor, Construction House, Walchand Hirachand Marg, Mumbai-400001.

F.No. CGST/MC/Div-IV/R-III/Genuiness Jibraeel/77/2023-24/4453
Mumbai, the 02.12.2024

To,
Shri Itha Ramalingeswara Rao,
Assistant Commissioner of Customs, SIIB(X), NS-II
Special Investigation and Intelligence Branch,(X),
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707
Email - siibx.jnch@gov.in

Sir,

Sub: Verification of the genuiness of Exporter - M/s. JIBRAEEL MULTITRADING
(OPC) PRIVATE LIMITED having GSTIN No. 27AAGCJ2166B1ZU - reg.

Please refer to your office letter bearing F.No. CUS/SIIB/ALT/244/2024-
SIIB(E)JNCH dated 22.11.2024 on the subject mentioned above.

In this regard, it is to inform that this office vide letter F.No. CGST/MC/Div-IV/R-
III/Genuiness Jibraeel/77/2023-24 dated 05.06.2024 has already forwarded the
verification report in respect of M/s. JIBRAEEL MULTITRADING (OPC) PRIVATE LIMITED.
(copy of the said letter is enclosed herewith for information please).

Further, as informed in your letter dated 22.11.2024, the required verification report
of M/s. JIBRAEEL MULTITRADING (OPC) PRIVATE LIMITED is as under:

- 1) M/s. JIBRAEEL MULTITRADING (OPC) PRIVATE LIMITED having GSTIN No. 27AAGCJ2166B1ZU registered with GST on 29/11/2023 having business activity of Trader - Wholesaler/Distributor of Womens Or Girls Suits, Ensembles, Jackets, Blazers, Dresses, Skirts, (HSN No.: 62046190)
- 2) Principal place of business of taxpayer is Ground Floor, Office No.2, Light House Building, Dr. Mascarenhas Road, Sitafalwadi, Mazagaon, Mumbai, Maharashtra, 400010 has been visited vide Authorization dated 28.05.2024. The premises is found in existence. (copy enclosed)
- 3) From the GST Portal, it is found that the taxpayer has filled GSTR-1 returns from November, 2023 to October, 2024 and GSTR 3B returns November, 2023 to October, 2024.
- 4) Taxpayer has filed all returns Nil. Copy of comparative statement for FY 2023-24 and 2024-25 of taxpayer is enclosed
- 5) As informed the copies of GSTR-1 and GSTR-2A from January, 2024 to September, 2024 are enclosed.
- 6) As per GST portal taxpayer has availed ITC of Rs.2023.52 in the month of March, 2024. But not utilised the same. This ITC pertaining to M/s. Belgod Marine Services Private Limited having GSTIN No. 27AAHCB9864B1ZI.

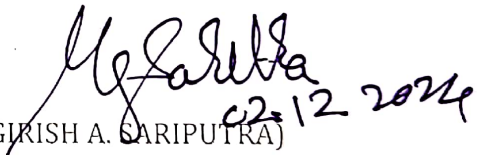
- 7) As per available office record, the taxpayer has not filed any refund from this office
- 8) Taxpayer has not submitted any documents.

Therefore, from the above verification, it was observed that though the taxpayer have registered principal place of business and is very much in existence, there were no business activities noticed. No record / documents relating to purchase or sale were available at the premises. The place was an empty space. The proprietor deliberately avoided the several contacts made by this office and never approached this office for clarification or to explain his activities. It was noticed that the taxpayer have filed all the NIL returns form the date of registration and not paid any tax since the date of commencement of his business. The fact that the taxpayer has not paid any tax or availed ITC, other than Rs.2023.52, implies that they have not done any business and have not received any input (goods or services) and therefore, have not availed any ITC. Since there is no sale/purchase of goods or services, there is no question of verification of their supplier or input tax credit. The ITC availed is Rs.2023.52 only since the date of commencement of their business.

Therefore, it appears that the taxpayer is dubious and the genuineness of the taxpayer is doubtful.

This is for your king information please.

Yours faithfully,


 (GIRISH A. SARIPUTRA) 02.12.2024
 Assistant Commissioner,
 CGST & Central Excise,
 Division-IV, Mumbai Central.

- Encl: 1) Copy of letter F.No. CGST/MC/Div-IV/R-III/Genuineness Jibraeel/77/2023-24 dated 05.06.2024 issued by this office.
 2) Copy of premises verification.
 3) Copy of comparative statement of taxpayer for FY 2023-24 and 2024-25
 4) the copies of GS'IR-1 and GS'IR-2A of taxpayer from January, 2024 to September, 2024



भारत सरकार
वित्त मंत्रालय
राजस्व विभाग



Govt. of India
Ministry of Finance
Deptt. of Revenue



उप/सहायक आयुक्त का कार्यालय/ OFFICE OF THE DY./ASST. COMMISSIONER
केन्द्रीय वस्तु एवं सेवा कर तथा केन्द्रीय उत्पाद शुल्क, मण्डल-IV, मुंबई मध्य/
CENTRAL GOODS & SERVICES TAX AND CENTRAL EXCISE, DIVISION-IV, MUMBAI
CENTRAL प्रथम तल, कन्स्ट्रक्शन हाउस, वालचंद हीराचंद मार्ग, मुंबई/ 400001-
1st Floor, Construction House, Walchand Hirachand Marg, Mumbai-400001.

F.No. CGST/MC/Div-IV/R-III/Genuineness Jibraeel/77/2023-24/4453
Mumbai, the 02.12.2024

To,

Shri Itha Ramalingeswara Rao,
Assistant Commissioner of Customs, SIIB(X), NS-II
Special Investigation and Intelligence Branch,(X),
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707
Email - siibx.jnch@gov.in

Sir,

Sub: Verification of the genuineness of Exporter - M/s. JIBRAEEL MULTITRADING
(OPC) PRIVATE LIMITED having GSTIN No. 27AAGCJ2166B1ZU - reg.

Please refer to your office letter bearing F.No. CUS/SIIB/ALT/244/2024-
SIIB(E)JNCH dated 22.11.2024 on the subject mentioned above.

In this regard, it is to inform that this office vide letter F.No. CGST/MC/Div-IV/R-
III/Genuineness Jibraeel/77/2023-24 dated 05.06.2024 has already forwarded the
verification report in respect of M/s. JIBRAEEL MULTITRADING (OPC) PRIVATE LIMITED.
(copy of the said letter is enclosed herewith for information please).

Further, as informed in your letter dated 22.11.2024, the required verification report
of M/s. JIBRAEEL MULTITRADING (OPC) PRIVATE LIMITED is as under:

- 1) M/s. JIBRAEEL MULTITRADING (OPC) PRIVATE LIMITED having GSTIN No. 27AAGCJ2166B1ZU registered with GST on 29/11/2023 having business activity of Trader - Wholesaler/Distributor of Womens Or Girls Suits, Ensembles, Jackets, Blazers, Dresses, Skirts, (HSN No.: 62046190)
- 2) Principal place of business of taxpayer is Ground Floor, Office No.2, Light House Building, Dr. Mascarenhas Road, Sitafalwadi, Mazagaon, Mumbai, Maharashtra, 400010 has been visited vide Authorization dated 28.05.2024. The premises is found in existence. (copy enclosed)
- 3) From the GST Portal, it is found that the taxpayer has filled GSTR-1 returns from November, 2023 to October, 2024 and GSTR 3B returns November, 2023 to October, 2024.
- 4) Taxpayer has filed all returns Nil. Copy of comparative statement for FY 2023-24 and 2024-25 of taxpayer is enclosed
- 5) As informed the copies of GSTR-1 and GSTR-2A from January, 2024 to September, 2024 are enclosed.
- 6) As per GST portal taxpayer has availed ITC of Rs.2023.52 in the month of March, 2024. But not utilised the same. This ITC pertaining to M/s. Belgod Marine Services Private Limited having GSTIN No. 27AAHCB9864B1ZI.

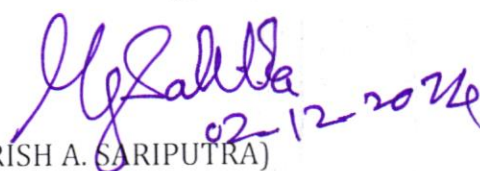
- 7) As per available office record, the taxpayer has not filed any refund from this office
- 8) Taxpayer has not submitted any documents.

Therefore, from the above verification, it was observed that though the taxpayer have registered principal place of business and is very much in existence, there were no business activities noticed. No record / documents relating to purchase or sale were available at the premises. The place was an empty space. The proprietor deliberately avoided the several contacts made by this office and never approached this office for clarification or to explain his activities. It was noticed that the taxpayer have filed all the NIL returns form the date of registration and not paid any tax since the date of commencement of his business. The fact that the taxpayer has not paid any tax or availed ITC, other than Rs.2023.52, implies that they have not done any business and have not received any input (goods or services) and therefore, have not availed any ITC. Since there is no sale/purchase of goods or services, there is no question of verification of their supplier or input tax credit. The ITC availed is Rs.2023.52 only since the date of commencement of their business.

Therefore, it appears that the taxpayer is dubious and the genuineness of the taxpayer is doubtful.

This is for your king information please.

Yours faithfully,


 (GIRISH A. SARIPUTRA)
 Assistant Commissioner,
 CGST & Central Excise,
 Division-IV, Mumbai Central.

- Encl: 1) Copy of letter F.No. CGST/MC/Div-IV/R-III/Genuineness Jibraeel/77/2023-24 dated 05.06.2024 issued by this office.
 2) Copy of premises verification.
 3) Copy of comparative statement of taxpayer for FY 2023-24 and 2024-25
 4) the copies of GSTR-1 and GSTR-2A of taxpayer from January, 2024 to September, 2024

File No- CUS/SIIB/ALT/244/2024-SIIB(E) JNCH

CBIC-DIN-20241178NT000000CE21

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

To,

Proprietor/Director/Partner of M/s JIBRAEEL
MULTITRADING (OPC) PRIVATE LIMITED (IE
Code AAGCJ2166B)

EM082.303725 IN
22/11/2024

A-27 BASEMENT GURU NANAKPURA LAXMI
NAGAR, NEW DELHI, EAST DELHI, DELHI,
110092

Office No. 02, Ground floor, Uget House
Building, Sita falwadi, Dr. Marathekar Road,
Mazgaon, Mumbai, Maharashtra - 400 010.

WHEREAS, I, **Milan** am making inquiry in connection with

Shipping Bills No. 9572228 dated 02.05.2024 filed by M/s JIBRAEEL MULTITRADING (OPC)
PRIVATE LIMITED (IE Code AAGCJ2166B)

under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card, BRC of the Previous Consignment
2. GST Purchase Tax Invoice, Bank Statement, E way bills
3. Company address proof and any other relevant documents related to export done against IEC AAGCJ2166B

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person / or by an authorised agent on **2024-12-09 at 11:30:AM** at the office of **C-604, SIIB(X), JNCH**

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

Given under my hand and seal of office to-day the **21** day of **November, 2024** at **JNCH**

Name : **Milan**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

o/c

SUMMONS

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

To,

EMO82320454IN
16/12/24EMO82320352IN
16/12/24Proprietor/Director/Partner of M/s JIBRAEEL
MULTITRADING (OPC) PRIVATE LIMITED (IE
Code AAGCJ2166B)Sameer Abdul Rehman Shaikh S/o Abdul
Rehman Shaikh, AL-Aziz Palace, 2nd Floor, flat
No. 209, Cros Lane Jail Road South, Near
Habib Hospital, Dongri, Mumbai, Maharashtra-
400009.Office No. 2, Ground Floor, Light House
Building, Sitafalwadi, Dr. Masaram
Road, Marjagan, Mumbai - 400010

WHEREAS, I, **Milan** am making inquiry in connection with
Shipping Bills No. 9572228 dated 02.05.2024 filed by M/s JIBRAEEL MULTITRADING (OPC)
PRIVATE LIMITED (IE Code AAGCJ2166B)
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. Company address proof and any other relevant documents related to export done against
IEC AAGCJ2166B

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I
do hereby summon you to appear before me in person / or by an authorised agent on
2024-12-30 at 11:30:AM at the office of C-604, SIIB(X), JNCH

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

Given under my hand and seal of office to-day the 16 day of December, 2024 at JNCH



Name : Milan

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

o/c

SUMMONS

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

To,

Proprietor/Director/Partner of M/s. AL KHALID
EXIM (IEC AOIPA7610L)

OFFICE NO.2, GROUND FLOOR, LIGHT
HOUSE BUILDING , DR.MASCARENHAS
ROAD, MAZGAON , MUMBAI , MUMBAI ,
MAHARASHTRA, 400010

WHEREAS, I, **Milan** am making inquiry in connection with
Shipping Bill No. 9572228 dated 02.05.2024 filed by M/s **JIBRAEEL MULTITRADING (OPC)**
PRIVATE LIMITED (IE Code AAGCJ2166B)
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. **GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card**
2. **GST Purchase Tax Invoice, Bank Statement, E way bill and ITR**
3. **Any other relevant documents related to export done against the IEC- AOIPA7610L**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act,
1962, I do hereby summon you to appear before me **in person** / or **by an authorised agent** on
2025-01-10 at 11:30:AM at the office of **C-604, SIIB(X), JNCH**

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

Given under my hand and seal of office to-day the **6** day of **January, 2025** at **JNCH**

Name : **Milan**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

File No- CUS/SIIB/ALT/244/2024-SIIB(E)

SUMMONS

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

To,

Proprietor/Director/Partner of M/s JIBRAEEL
MULTITRADING (OPC) PRIVATE LIMITED (IE Code
AAGCJ2166B)

OFFICE NO.2, GROUND FLOOR, LIGHT HOUSE
BUILDING , SITAFALWADI, DR.MASCARENHAS
ROAD, MAZGAON , Mumbai , MUMBAI ,
MAHARASHTRA, 400010

WHEREAS, I, Milan am making inquiry in connection with
Shipping Bill No. 9572228 dated 02.05.2024 filed by M/s JIBRAEEL MULTITRADING (OPC) PRIVATE LIMITED (IE
Code AAGCJ2166B)
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your control:
1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
 2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
 3. Any other relevant documents related to export done against the IEC- AAGCJ2166B

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby
summon you to appear before me in person / or by an authorised agent on **2025-01-09** at **11:30:AM** at the
office of **C-604, SIIB(X), JNCH**

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

Given under my hand and seal of office to-day the **6** day of **January, 2025** at **JNCH**



Name : Milan

Signature : 

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

File No- CUS/SIIB/ALT/244/2024-SIIB(E)-JNCH

CBIC-DIN-20250178NT0000009E6

mail id on:- jibraeelprivatelimited@gmail.com

SUMMONS

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

To,

Proprietor/Director/Partner of M/s JIBRAEEL
MULTITRADING (OPC) PRIVATE LIMITED (IE
Code AAGCJ2166B)

OFFICE NO.2, GROUND FLOOR, LIGHT HOUSE
BUILDING , SITAFALWADI, DR.MASCARENHAS
ROAD, MAZGAON , Mumbai , MUMBAI ,
MAHARASHTRA, 400010

WHEREAS, I, Milan am making inquiry in connection with
Shipping Bill No. 9572228 dated 02.05.2024 filed by M/s JIBRAEEL MULTITRADING (OPC)
PRIVATE LIMITED (IE Code AAGCJ2166B)
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

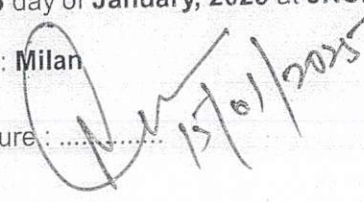
1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. BRC of Past Export & Any other relevant documents related to export done against the
IEC-AAGCJ2166B

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I
do hereby summon you to appear before me in person / or by an authorised agent on
2025-01-20 at 11:30:AM at the office of C-604, SIIB(X), JNCH

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

Given under my hand and seal of office to-day the 15 day of January, 2025 at JNCH

Name : Milan

Signature : 

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.



Statement of Shri. Gabaji Mahadu Gunjal, authorised representative and G-Card holder of M/s. Indo-Foreign (Agents) Pvt. Ltd. (11/1484), recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. 604, C-Wing, 6th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707 on 04.02.2025.

 In receipt of spot Summons CBIC-DIN-20250278NT00003303D9 dated 04.02.2025 issued by Shri. Milan, Superintendent of Customs, Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. 604, C-Wing, 6th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707, I present myself for giving statement under section 108 of the Customs Act, 1962 on 04.02.2025. I have been explained the provisions of section 108 of the Customs Act, 1962; that giving false evidence under the said section of the said act is an offence under Section 174, 175 & 228 of the Indian Penal Code, 1860 and punishable under Section 193 of the Indian Penal Code, 1860; that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962 & Sections of the Indian Penal Code, 1860 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is Gabaji Mahadu Gunjal, aged 53 years. I am residing at A/203, Pintiya Building, Dadi Colony, Amrut Nagar, Thane, Mumbai-400084. I have the personal Mobile No. 8097861975, Aadhaar Card bearing No. 2495 9412 1226, PAN Card bearing No. AMKPG8050A and I am submitting the copies of the same as proof of my identity. I have completed my H. Sc from Pune. I can read, understand and write in Hindi, Marathi, and English. I am married and I am staying along with my wife, & kids at the address mentioned above. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer/Cell-C as per my say.

Q. Do you know why you have been summoned? Are you the authorized person on behalf of CB M/s Indo Foreign (Agents) Pvt. Ltd. (CHA: 11/1484)?

Ans. I have come in response to the summons dated 04.02.2025 in relation to the export through JNPT by M/s. Jibraeel Multitrading (OPC) Private Limited (IEC AAGCJ2166B). I am the authorized person, holding a G-Card on behalf of CB M/s Indo Foreign (Agents) Pvt. Ltd. (CHA: 11/1484), to give a statement before Customs.

Q. What is your job profile in CB firm M/s Indo Foreign (Agents) Pvt. Ltd. (CHA: 11/1484)? Have you been authorized to give a statement on behalf of CB?

Ans. I am G-Card Holder with power of attorney in CB firm M/s Indo Foreign (Agents) Pvt. Ltd. (CHA: 11/1484). I supervise all work pertaining to exports and am fully authorized to give a statement.

Q. Who handles the documentation work in your CB firm?

Ans. I myself with my subordinate staff handle the documentation work in my CB firm.

Q. Can you explain the procedure to be followed by you during filing a Shipping Bill?

Ans. We guide our exporters verbally to send us all necessary documents as per exporting commodity on our mail I'd and also ask whether they want to claim export benefits or not. After that we create checklist based on the documents submitted by the exporter. Thereafter, we send the checklist to exporter for approval, after getting approval from exporter, we file Shipping Bill on behalf of exporter on ICEGATE.

Q. For how many years have you and your CB firm M/s Indo Foreign (Agents) Pvt. Ltd. (CHA: 11/1484) been in the Customs Broker business?

Ans. I have been an employee of this CB firm for the last sixteen years. My CB firm also has been in this business for around the last sixteen years.

*421
4/2/25*

Q. As you said the goods were procured by the exporter locally. Can you provide any documentary evidence like tax invoice in respect of the same?

Ans. No Sir, there is not such documentary evidence available with us.

Q. Why should it not be considered that you were aware of the misdeclaration by the exporter regarding the non-existent supply chain?

Ans. We filed the Shipping Bills as provided by the exporter, along with the KYC documents, invoices, and packing list. During the examination, the goods were found as declared in terms of quantity and marked description. We have no idea regarding the supply chain or violations under the GST Act.

Q. Have your CB firm or the exporter been penalized by any government agency?

Ans. To my knowledge, neither our CB firm M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA: 11/1484) (CHA License No.11/2708) nor the exporter has been penalized by any government agency as of this date.

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

Ans. We would like to say that we are a genuine Custom Brokers having presence all over India. We work diligently in case of all the export shipment filed by us. I would like to assert that in future, we would co-operate with the customs authorities in the ongoing investigation.

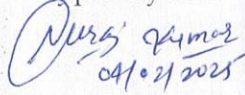
The above statement mine running into 04 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, I have been understood by the officer before signing the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, 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.

The above statement mine running into 04 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. Further 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 mine is correctly recorded as per my say.

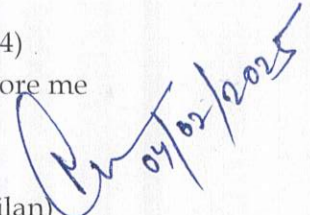
(Gabaji M Gunjal)

Authorised representative, M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA: 11/1484)

Typed by me


04/02/2025
(Neeraj Kumar Gupta)
IO /SIIB(X)
NHAVA SHEVA

Before me


04/02/2025
(Milan)
SIO /SIIB(X) JNCH,
JNCH, NHAVA SHEVA