

 सत्यमेव जयते	सीमाशुल्क आयुक्त का कार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II केंद्रीकृत निर्यात आकलन कक्ष, जवाहरलाल नेहरू सीमाशुल्क भवन CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU CUSTOM HOUSE, न्हावा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र- 400 707 NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707 Email – ceac.jnch@gov.in	
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F. No. CUS/ASS/MISC/81/2025-CEAC

Date: .10.2025

SG/INV-173/23-24/SIIB(X) JNCH

SCN No. 1185/2025-26/ADC/CEAC/NS-II/CAC/JNCH

DIN No. 20251078NT000000AA97

**Draft Show Cause Notice**

**Subject: Investigation into mis-classification of goods covered under Shipping Bill No. 2407310 dated 12.07.2023, attempted to be exported by M/s. OP Enterprises (IEC-DPQPK2989G), to avail illegitimate export incentives fraudulently.**

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On the basis of specific intelligence received, it was suspected that the Exporter M/s. OP Enterprises (IEC-DPQPK2989G) having principal place of business at 931, Ground floor, KH no. 403, Gali no.7, Mahipalpur, New Delhi-110037 (hereinafter referred to as the "Exporter") was attempting to export a consignment of goods declared as "Dyed & Printed 100% cotton Fabrics 190 GSM" (hereinafter called as "the goods") by mis-declaring description vide Shipping Bill No.- 2407310 dated 12.07.2023 (**RUD-I**), filed through their Customs Broker M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484) (hereinafter referred to as the "CB") from Nhava Sheva port. Thereafter, the said consignment was put on hold by SIIB(X), JNCH. The details of the said Shipping Bills are tabulated below:-

**Table-I:**

S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoDTEP	IGST
2407310/ 12.07.2023	Dyed & Printed 100% cotton Fabrics 190 GSM	1,14,17,095/-	1,71,256/-	4,53,337/-	LUT

**2. Examination :-**

The goods covered under the subject shipping bill were examined 100% under Panchanama on 28.07.2023 (**RUD-II**) in presence of authorized representatives of Exporter i.e. Shri Gabaji M. Gunjal, G-card holder of M/s. Indo Foreign (Agents) Pvt Ltd (CHA License No.11/1484) wherein the quantity and marked description of the goods was found as declared. Representative Sealed Samples (RSS) in triplicate were also drawn, for the purpose of testing of declared description. An alert dated 08.08.2023 was inserted in ICES system to suspend IGST and other export incentives of the Exporter M/s. OP Enterprises (IEC-DPQPK2989G).

**3. DYCC Report:** In order to ascertain the nature, composition and correct classification of the subject goods, the representative samples of the subject goods, drawn at the time of Panchanama, were forwarded to DYCC, JNCH, in response of which DYCC, JNCH forwarded Test Report dtd 18.08.2023 (**RUD-III**) wherein the subject goods



were found mis-declared in terms of composition/description, details of which are as below:

**Table-II:**

<b>SB No./ Date</b>	<b>Declared description of goods</b>	<b>Test report</b>
2407310/ 12.07.2023	Dyed & Printed 100% cotton Fabrics <b>190 GSM.</b>	Dyed & Printed woven fabric, which is wholly composed of cotton of <b>150 GSM.</b>

From the above, it is clear that the subject goods were found as per declaration in terms of fabric material; however, the same were found mis-declared in terms of GSM.

**4. Provisional Release of the goods:**

As per the request made by the Exporter, NOC dated 25.08.23 (**RUD-IV**) for provisional release of the subject goods for export purpose, was given to CEAC, JNCH and accordingly, provisional release of the subject goods was allowed by CEAC, JNCH vide letter dtd.07.09.2023, after submission of **Bond of Rs.1,14,17,095/- (Rupees One Crore Fourteen Lakh Seventeen Thousand Ninety Five only)** and **Bank Guarantee of Rs.1,00,000/- (Rupees One Lakh only)**, by the Exporter.

**5. Valuation of the goods:**

During 100% examination, the goods were found to be as declared in terms of value, thereby, the transaction value as per sub-section 1 of section 14 of the Customs Act, 1962 of the goods can be accepted. Thus, the declared value is accepted under the provisions of Rule 3(1) of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

**6. Summons and Statements:**

Summons dated 05.07.2024, 23.10.2024, 03.12.2024, 16.12.2024 to the Proprietor of the exporting firm M/s OP Enterprises (IEC-DPQPK2989G) were issued u/s 108 Customs act, 1962 for recording of the statement but neither the exporter nor his/her authorized representative appeared for the same.

Statement of Mr. Gabaji Mahadu Gunjal (**RUD-V**), G-card of CB firm M/s Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484) was recorded under section 108 of the Customs Act, 1962 on 30.12.2024 wherein he inter-alia stated that he is G-Card Holder, in CB firm M/s Indo Foreign (Agents) Pvt Ltd (CHA License No.11/1484), and supervises all work pertaining to export and fully authorized to give statement; On being asked who handled the documentation work in their CB firm; he himself with his subordinate staff handle the documentation work in their CB firm; On being asked whether he knew that goods were found mis-declared & why did not CB inform/suggest exporter to declare fairly; he replied that they filed documents as given by the exporter, they mainly checked export policy, CTH as per given description and GATT declaration which were found correct during examination; On being asked whether their CB firm verified the KYC and other related documents of the subject Shipping Bill and goods before filling the subject Shipping Bill; he replied that they had obtained the KYC and verified the genuineness of address of the Exporter M/s. OP Enterprises (IEC-



DPQPK2989G) through DGFT website & followed CBLR Rules 2018; On being asked whether they received proof of address from the Exporter like Rent agreement/ownership, GSTR filing returns etc, to which he replied that they got the copy of GST registration, rent agreement etc from the Exporter during KYC in year 2023; On being asked about the BRC of the previous shipments, he said that he do not have any information about the same.

#### 7. GST Supply chain:

Letter dated 17.08.2024 and subsequent reminder letters dated 22.05.2024(Reminder-I), 23.10.2024(Reminder-II) & 12.12.2024 (Reminder-III) were sent to the jurisdictional GST Commissionerate to verify the genuineness of the exporter and its supplier, particularly the supply chain. However, no response has been received from the GST formation till date. Further, neither the exporter nor the Customs Broker could submit any GSTR2A, e-way bill copy etc. to justify its proper supply chain a related to subject consignment.

Hence, the purchase tax invoices submitted by the Customs Broker from domestic Supplier could not be verified and accordingly, the same appears to be manipulated & fraudulently obtained in collusion from the supplier with a mala-fide intention to utilize input tax credit. Thus, the total ITC@5% of Rs 5,70,855/- on total FOB value of Rs.1,14,17,095/- (as IGST under LUT) in respect of the said Shipping Bill no.-2407310 dated 12.07.2023 appears questionable. A letter in this regard, was forwarded to the GST Commissionerate for its recovery and/or investigation (if any) at their end.

#### 8. Past exports:

The past data of the Exporter was retrieved from ICES, details of which are as follows-

**Table-III:**

S. N.	SB No./ Date	CTH	Desc. of goods	FOB (INR)	DBK (INR)	RoSCTL (INR)	GST Refund	BRC Amount
1.	9623389/ 28.04.2023	61099010	Men's T-shirt of MMF	96,38,085	2,57,400	3,37,163	LUT	Not Realised, as per ICES 1.5 system
2.	9627507/ 28.04.2023			93,63,126	2,52,720	3,29,338		
3.	9627515/ 28.04.2023			84,69,481	2,32,263	3,37,690		
4.	9627521/ 28.04.2023			94,73,332	2,57,100	3,34,161		
5.	9632677/ 28.04.2023			93,20,085	2,59,439	3,45,795		
<b>Total</b>				<b>4,62,64,109</b>	<b>12,58,922</b>	<b>16,84,147</b>		

As the BRC has not been realized in any of the past shipments and also the period of 09(nine) months for receiving BRCs has been lapsed, the export incentives appears to be recoverable.



**9. Relevant provisions of law applicable in this case:**

**9.1 Customs Act, 1962:**

**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 28AA: 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 thereunder, 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 per cent. 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 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) *wilful 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), by such person or his agent or employee and such instrument is*



utilised under the provisions of this Act or the rules made or notifications issued thereunder, by a person other than the person to whom the instrument was issued, the duty relating to such utilisation 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 75A: Interest on drawback-**

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

**Section 113: Confiscation of goods attempted to be improperly exported, etc.-**

(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;

(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.

(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: Penalty for attempt to export goods improperly, etc.-**

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

**Section 114AA: Penalty for use of false and incorrect material-**

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

**Section 114AB: Penalty for obtaining instrument by fraud, etc.-**

Where any person has obtained any instrument by fraud, collusion, wilful misstatement or suppression of facts and such instrument has been utilised 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.

(3) When any person is expressly or impliedly authorised by the owner, importer or exporter of any goods to be his agent in respect of such goods for all or any of the



purposes of this Act, such person shall, without prejudice to the liability of the owner, importer or exporter, be deemed to be the owner, importer or exporter of such goods for such purposes:

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

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

**9.2 Customs and Central Excise Duties Drawback Rules, 2017:**

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

**Rule 18:** *Where an amount of drawback has been paid to an exporter or a person authorised by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such export goods have not been realised by or on behalf of the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, such drawback shall, except under circumstances or conditions specified in sub-rule (5), be recovered.*

**9.3 Customs Brokers Licensing Regulations, 2018:**

*“10. Obligations of Customs Broker- A Customs Broker shall-*

*(d) advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;*

*(e) exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage;*

*(m) discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay;*

**9.4 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.*

**9.5 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.

**9.6 Customs Valuation (Determination of Value of Export Goods) Rules, 2007:**

**Rule 3- Determination of the method of Valuation:**

(1) Subject to rule 8, the value of export goods shall be the transaction value.

**10. Findings of the investigation:**

**10.1** The Exporter M/s. OP Enterprises (IEC-DPQPK2989G) having principal place of business at 931, Ground floor, KH no. 403, Gali no.7, Mahipalpur, New Delhi-110037 filed Shipping Bill No.2407310 dated 12.07.2023, through their Customs Broker M/s.Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484),for export of goods declared as 'Dyed & Printed 100% cotton Fabrics 190 GSM', under CTH-52081290, under Export Promotion Scheme Code 19 (Drawback &RoDTEP), claiming drawback under Sr. No.520802B@1.5% and RoDTEP under Sr. No.52081290 @4.3%; which should have been correctly classified under CTH-52083290 andconsequently,underRoDTEPSr. No.52083290 @4.3%.Further, in view of DYCC report, the subject goods were found mis-declared in terms of GSM also. **However, there appears no effect of the same on the export incentives as the rate of RoDTEP remains same @4.3%, for both Sr. Nos. i.e.52081290and 52083290.**

Table-IV:

SB No./Date	Desc of goods.	CTH		DBK		RoDTEP	
		Declared	Correct	Declared	Correct	Declared	Correct
2407310/ 12.07.2023	Dyed & Printed 100% cotton Fabrics 190 GSM	<b>52081290</b>	<b>52083290</b>	520802B @1.5%	520802B @1.5%	<b>52081290 @4.3%</b>	<b>52083290 @4.3%</b>

In view of the above, it appears that the Exporter has mis-declared the subject goods covered under Shipping Bill No.2407310 dated 12.07.2023, in terms of Description &CTH, and thereby, rendering the said goods liable for confiscation, under section 113(i), 113(ia)and 113(ja) of the Customs Act, 1962.

**10.2** In the instant case, the goods covered under the subject Shipping Bill No.2407310 dated 12.07.2023, having FOB of **Rs.1,14,17,095/-**,are liable to be confiscated under the provisions of section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962 as the Exporter misclassified the goods, in terms of Description & CTH.

**10.3** The goods covered under past 05 Shipping Bills, having total FOB of **Rs.4,62,64,109/-**, though the goods are physically not available for confiscation, are liable for confiscation under Section113(ia)& 113(ja) of the Customs Act 1962asBRCswas not received forany of the past shipments and also the period of 09(nine) months for receiving BRCs was lapsed;resulting into claim of undue/excess drawback amounting to **Rs.12,58,922/-** and RoSCTL amounting to **Rs.16,84,147/-** respectively, in respect of these past 05 Shipping Bills.

**10.4** Further, undue/excess drawback amounting to **Rs.12,58,922/-**,availed by the Exporter, in the aforesaid past 05shipments, appears recoverable under Rule 17 & Rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 read with section 28AAA,



section 75 of the Customs Act, 1962 along with applicable interest under the second provision of section 75A and section 28AA of the Customs Act, 1962 and corresponding undue/excess RoSCTL amounting to **Rs.16,84,147/-**, (as mentioned in Table-III), appears recoverable in terms of Notification no-77/2021-Cus(N.T) dated 23.09.2021 & 25/2023-Cus(N.T) dated 01.04.2023 along with applicable interest under Section 28AA of Customs act 1962.

**10.5** As above discussed, the exporter has obtained Drawback & RoSCTL by fraud, collusion, willful misstatement or suppression of facts without realizing BRC for the past Shipping bills mentioned in Table-III. Hence, it appears that the M/s. OP Enterprises (IEC-DPQPK2989G) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962. Since, the exporter incentive have been claimed and availed without receipt of the foreign remittance in the shipping Bills filed by the Exporter as mentioned at Table-III above.

**10.6** 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 (Regulation) Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities, in as much, as they did not make a correct declaration of the goods in order to avail undue export incentives, in the Shipping Bills, filed by them to the Customs authorities, thereby, rendering the goods liable for confiscation, under section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962 and by this act and omission, the Exporter has rendered himself liable for penalty under Section 114(iii), 114AA.

**10.7** No response from the jurisdictional GST Commissionerate, regarding genuineness of the exporter, its supplier and the supply chain, was received even after sending multiple reminder letters. Also, neither the exporter nor the Customs Broker could submit any GSTR2A, e-way bill copy etc. to justify its proper supply chain a related to subject consignment. Hence, the purchase tax invoice submitted by the Customs Broker from domestic Supplier could not be verified and accordingly, the same appears to be manipulated & fraudulently obtained in collusion from the supplier with a mala-fide intention to utilize input tax credit. Thus, the total ITC@5% of Rs 5,70,855/- on total FOB value of Rs. 1,14,17,095/- (as IGST under LUT) in respect of the said Shipping Bill no.-2407310 dated 12.07.2023 appears questionable. A letter in this regard, was forwarded to the GST Commissionerate for its recovery and/or investigation (if any) at their end.

This again clearly shows that the Exporter M/s. OP Enterprises has tried to claim undue IGST/ITC refund, rendering himself liable for penalty under Section 114AC of the Customs act 1962 also.

**10.8** In the instant case, as per the statement of the Customs Broker M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484), recorded u/s 108 Custom act 1962, it appears that Customs Broker has verified KYC to some extent like IEC, GST registered etc.; however, they did not inform/keep updated records of the Exporter like copies of the GST returns etc. and did not advise his client to declare exact description with correct classification resulting in misrepresentation of the goods as per Para 3 & 7 of JNCH P.N 75/2010 dated 28.07.2010.



Thus, it appears that the Customs Broker M/s.Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484) did not discharge his duties as per CBLR, 2018. The said negligence of the part of Custom Broker firm has caused the subject goods liable for confiscation under the aforesaid provisions and consequently, the Customs broker M/s. Indo foreign, appears liable for penalty under section 114(iii), section 114AA and section 114AB of the Customs Act, 1962.

**10.9** The goods pertaining to the subject Shipping Bill No.2407310 dated 12.07.2023, having FOB of **Rs.1,14,17,095/-**, were allowed to release provisionally for export purpose, on 07.09.2023, in view of submission of **Bond of Rs.1,14,17,095/- (Rupees One Crore Fourteen Lakh Seventeen Thousand Ninety Five only)** and **Bank Guarantee of Rs.1,00,000/- (Rupees One Lakh only)**, by the Exporter.

**11.** Now, therefore, the Exporter M/s. OP Enterprises (IEC-DPQPK2989G), having registered address at 931, Ground floor, KH no. 403, Gali no.7, Mahipalpur, New Delhi-110037, is hereby called upon to show cause in writing to the Addl. Commissioner of Customs, CEAC, NS-II, JNCH, Nhava-Sheva, Tal.-Uran, Dist.-Raigad, Maharashtra 400707 (the Adjudicating Authority in this case), within 30 days of the issue of this notice as to why: -

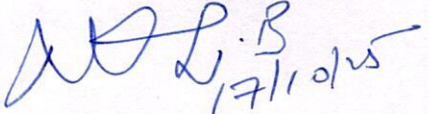
- i. The goods covered under live Shipping Bill No.2407310 dated 12.07.2023, having declared FOB value of **Rs.1,14,17,095/-**, should not be confiscated under Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- ii. The goods covered under the aforementioned past 05 Shipping Bills (mentioned in Table-III above), having combined FOB value amounting to **Rs.4,62,64,109/-**, should not be confiscated under Section 113(ia) and 113(ja) of the Customs Act, 1962.
- iii. Penalty should not be imposed upon the Exporting firm M/s. OP Enterprises (IEC-DPQPK2989G), having registered address at 931, Ground floor, KH no. 403, Gali no.7, Mahipalpur, New Delhi-110037, under Section 114(iii), 114AA & 114AC of the Customs Act 1962, for omission on the part of the Exporter which have rendered the export goods liable for confiscation under the aforesaid provisions of the Customs Act, 1962, as detailed in (i) above.
- iv. Undue drawback amounting to **Rs.12,58,922/-**, availed by the Exporter, in the aforesaid past 05 shipments claimed (mentioned in Table-III above), should not be recovered under Rule 17 & Rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 read with section 28AAA, section 75 of the Customs Act, 1962 along with applicable interest under the second proviso of section 75A and section 28AA of the Customs Act, 1962 and corresponding undue RoSCTL amounting to **Rs.16,84,147/-**, (as mentioned in Table-III), should not be recovered in terms of Notification no-77/2021-Cus(N.T) dated 23.09.2021 & 25/2023-Cus(N.T) dated 01.04.2023 along with applicable interest under Section 28AA of Customs act 1962.
- v. Penalty should not be imposed upon the Exporting firm M/s. OP Enterprises (IEC-DPQPK2989G), under Section 114(iii), 114AA of the Customs Act 1962, on account of non-receipt of the foreign remittance in the shipping Bill Nos. mentioned in the Table-III filed by the exporter.



- vi. Penalty should not be imposed on the firm M/s. OP Enterprises (IEC-DPQPK2989G), under section 114AB of the Customs Act, 1962 since the export incentive have been claimed and availed without receipt of the foreign remittance in the shipping Bill Nos. mentioned in the Table-III filed by the exporter.
- vii. The **Bond of Rs.1,14,17,095/- (Rupees One Crore Fourteen Lakh Seventeen Thousand Ninety Five only)** and **Bank Guarantee of Rs.1,00,000/- (Rupees One Lakh only)**, submitted by the Exporter M/s. OP Enterprises (IEC-DPQPK2989G), at the time of provisional release of the subject goods, should not be appropriated towards recoverable dues, applicable fine and penalty.
12. Now, therefore, the Customs Broker firm M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484), having registered address at Flt 408, 4<sup>th</sup> Floor, Raheja Arcade, Plot No.61, Sector-11, CBD Belapur, Navi Mumbai, Maharashtra- 400614, is hereby called upon to show cause in writing to the Addl. Commissioner of Customs, CEAC, NS-II, JNCH, Nhava-Sheva, Tal.-Uran, Dist-Raigad, Maharashtra 400707 (the Adjudicating Authority in this case), within 30 days of the issue of this notice as to why:
- i. Penalty should not be imposed upon the Customs Broker firm M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484), having registered address at Flt 408, 4<sup>th</sup> Floor, Raheja Arcade, Plot No.61, Sector-11, CBD Belapur, Navi Mumbai, Maharashtra- 400614, under Section 114(iii), 114AA of the Customs Act 1962, for violation of regulation 10(n) of CBLR, 2018.
13. The Noticee/Exporter is further directed to produce all the evidence upon which they intend to rely upon in support of their defense, at the time of showing cause. The Noticee/Exporter is also required to state in their written submission, as to whether they would like to be heard in person by Adjudicating Authority before the case is adjudicated. If no such request is made in their written reply, it will be presumed that they do not wish/ desire to be heard in person and the case shall be adjudicated accordingly based on the evidence available on record, without any further reference to them.
14. If no cause is shown by them against the action proposed to be taken within 30 days of receipt of this notice and/or if they do not appear before the adjudicating authority when the case is posted for hearing, the case will be decided ex-parte on the basis of evidences on record and on the merits of the case without any further reference to them.
15. This show cause cum demand notice is issued without prejudice to any other action that may be taken against the recipients of the notice, or any other person/s concerned with the acts, commission as mentioned in this notice or any other law for the time being in force in India.
16. The Noticees are further informed that they have the option of approaching the Settlement Commission for settlement of above issues by making an application to the settlement commission.
17. The department reserves the right to issue corrigendum, supplement or amendment to this notice on the basis of further evidence found, if any.



18. The documents relied upon for the purpose of this show cause notice, are enlisted at Annexure 'A' enclosed to this notice, copies of the same are enclosed herewith.

  
(Raghu Kiran B.)

Addl. Commissioner of Customs  
CEAC, NS-II, JNCH

To,

1. M/s. OP Enterprises (IEC-DPQPK2989G)  
at 931, Ground floor, KH no. 403,  
Gali no.7, Mahipalpur,  
New Delhi-110037

2. M/s. Indo Foreign (Agents) Pvt. Ltd.,  
(CHA License No.11/1484)  
Flt 408, 4<sup>th</sup> Floor, Raheja Arcade,  
Plot No.61, Sector-11, CBD Belapur,  
Navi Mumbai, Maharashtra- 400614

Copy to:

1. DC/AC, SIIB(X), JNCH, Nhava Sheva.
2. DC/CHS, for Notice Board.
3. Office copy.

**ANNEXURE-A**

Sr. No.	RUDs
I.	Copy of Shipping Bill No.-2407310dtd. 12.07.2023
II.	Panchanamadtd.28.07.2023
III.	DYCC Test Report dated 18.08.2023
IV.	NOC for Provisional Release dated 25.08.2023
V.	Statement dtd. 30.12.2024 of the Authorized Representative of Customs Broker firm M/s Indo Foreign (Agents) Pvt. Ltd.



CHA No: AABCI3386BCH001

**INDO-FOREIGN ( AGENTS ) PVT LTD**  
**INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)**
Page# 1 to 2  
Print on 25/07/2023 18:23:08

Shipping Bill for Export

Job No.: 0000219 Date: 12/07/2023 S/B No.: 2407310 Date: 12/07/2023

Loading Port: INNSA1 State of Origin: DELHI

Exporter's Name

IEC No. (0) DPQPK2989G PAN:DPQPK2989G

OP ENTERPRISES

931 GROUND FLOOR, KH NO 403,GALI NUMBER 7, MAHIPALPUR  
NEW DELHI DELHI 110037

GSTN Type: GSN GSTN No: 07DPQPK2989G2Z6

Consignee's Name

ROLLESTONE MOVERS GENERAL ENTERPRISES

ADD NO 11, ENUGU ROAD, SABON GARI

KANO STATE NIGERIA

EMAIL - rollestonemovers@gmail.com

NIGERIA

Port of Loading (INNSA1) : Nhava Sheva Sea

Country of Final Dest. (NG) : NIGERIA

Port of Final Dest. (NGAPP) : APAPA

Port of Discharge (NGAPP) : APAPA

Country of Discharge (NG) : NIGERIA

Nature of Cargo : C

Rotation No :

Marks &amp; No(s) : AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE &amp; CENTRAL TAXES &amp; LEVIES SCHEME"

No of Packages : 208

Loose Packets. :

Type of Packages : PKG

Net Weight ( KGS ) : 18824.000

Gross Weight ( KGS ) : 19136.000

No. of Containers : 0

Forex Bank Acc : 0

FOB Value ( Rs. ) : 11417094.60

ST / Excise Regn. :

Authorised Dealer Code : 0410003

I.F.S. Code : 0

RBI Waiver No :

RODTEP Amount : 453337.10

Drawback Account No :

DBK Amount : 171256.42

F ROSCTL Amount : 0.00

Invoice Details Serial No : 1

Invoice Value : 140001.16 ( Rs. 11417094.60 )

FOB Value : 140001.16 ( Rs. 11417094.60 )

Invoice No. : OE/EXP/23-24/20

Nature of Contract : FOB

Contract No. :

Third Party :

DBK Value ( Rs. ) : 171256.42

Currency of Invoice : USD

Invoice Date : 12/07/2023

Exchange Rate : USD 1 = Rs. 81.55

Contract Date :

Insurance	Rate	Currency	Amount	Buyer's Name and Address
Freight				SAME AS CONSIGNEE
Discount				
Commission (Rs 1141709.79)	10.000%	USD	14000.12	
Other Deduction				
Packing Charges				

Nature of Payment : DA

Period of Payment : 90 Days

SL No	RITC Code	Item Description	Quantity	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
		Scheme Description					Declared PMV(INR)	Accepted PMV(INR)	Reward
		Manufacturer Details							
		Transit Country	Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
1	52081290	<u>DYED &amp; PRINTED 100% COTTON FABRICS 190 GSM</u>					140001.16	11417094.60	19
	133334.44	SQM	1.05		Per I	SQM	94.19	12558804.06	YES
	DRAWBACK (DBK)								
#						LUT		0.00	GNX100
						Tax Value : 0.00		11417094.60	
						IGST Amt : 0.00		12558804.06	

## 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	520802B	0.00	1.50	0.00	0.00	133334.440	171256.42

## Packages Details

Packages From	Packages To	Kind Package
01	208	PKG

## Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	133334.44	YES	453337.10	0.00	0.00	79 NEW DELHI	07 DELHI	NCPTI
	SQM	4.3% AND						
		3.4/SQM						
			453337.10	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
				1				



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

Shipping Bill for Export

Job No.: **0000219** Date: **12/07/2023** S/B No.: **2407310** Date: **12/07/2023**

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

Document Beneficiary Name	Document Beneficiary Address			
1 1 2023071200130219 ROLLESTONE MOVERS GENERAL ENTERPRISES OP ENTERPRISES	2023071200047034 022CO1 Self ADD NO 11, ENUGU ROAD, SABON GARI KANO STATE NIGERIA EMAIL - rollestonemovers@gmail.com 931 GROUND FLOOR, KH NO 403, GALI NUMBER 7, MAHIPALPUR NEW DELHI DELHI	Nigeria	12/07/2023	
1 1 2023071200130220 ROLLESTONE MOVERS GENERAL ENTERPRISES OP ENTERPRISES	OE/EXP/23-24/20 380000 Commercial Invoice ADD NO 11, ENUGU ROAD, SABON GARI KANO STATE NIGERIA EMAIL - rollestonemovers@gmail.com 931 GROUND FLOOR, KH NO 403, GALI NUMBER 7, MAHIPALPUR NEW DELHI DELHI	Nigeria	12/07/2023	
1 1 2023071200130221 ROLLESTONE MOVERS GENERAL ENTERPRISES OP ENTERPRISES	OE/EXP/23-24/20 271000 Packing list ADD NO 11, ENUGU ROAD, SABON GARI KANO STATE NIGERIA EMAIL - rollestonemovers@gmail.com 931 GROUND FLOOR, KH NO 403, GALI NUMBER 7, MAHIPALPUR NEW DELHI DELHI	Nigeria	12/07/2023	

Statement Details

Inv/Item Sn	Code	Title
I/I,	DEC-RD001	I/We, in regard to my/our claim under RoDTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

Invoice	Item	Agency	Document Name
-	-	-	Invoice
-	-	-	Packaging List

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date


**NO**

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

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

**Signature of Exporter/CHA with Date**

P-1  
  
 28/7/23

P-2  
  
 29/7/2023

Ground  
  
 28/7/23



<b>OP ENTERPRISES</b>									
ADD - 931, GROUND FLOOR, KH NO 403, GALI NO 07, MAHIPALPUR, NEW DELHI-110031									
INVOICE LIST									
<b>EXPORTER</b> OP ENTERPRISES ADD - 931, GROUND FLOOR, KH NO 403, GALI NO 07, MAHIPALPUR. NEW DELHI-110031  INDIA			<b>INVOICE NO.</b> OE/EXP/23-24/20 Buyer's Order No. & Date  Other Reference(s) IEC: DPQPK2989G GSTIN -07DPQPK2989G2Z6			<b>INVOICE DATE</b> July 12, 2023			
<b>CONSIGNEE :</b> M/s. ROLLESTONE MOVERS GENERAL ENTERPRISES ADD NO 11, ENUGU ROAD, SABON GARI KANO STATE NIGERIA EMAIL - rollestonemovers@gmail.com			<b>Notify Party(If other than CONSIGNEE) :</b>						
<b>Pre-carriage by</b>		<b>Terms of Delivery and payment</b> Commission : 10% GOODS IN TRANSIT TO ICNL KANO FROM APAPA FINAL DESTINATION							
<b>Vessel No. :</b>		<b>Port of Loading</b> NAVA SHEVA, INDIA		<b>Country of origin of goods</b> INDIA				<b>Country of final destination</b> NIGERIA	
<b>Port of Discharge</b> ICD KANO		<b>Final Destination</b> APAPA (NGAPP)		<b>Country of origin of goods</b> INDIA				<b>Country of final destination</b> NIGERIA	
Marks & Nos./ Cont. No.	No. & kinds of Packages	Description of Goods	BALE	YARDS	SQM	Rate USD (Per SQM)	Total USD (FOB)		
HSN-52081290	208 BALE	DYED & PRINTED 100% COTTON FABRICS 190 GSM	208	124800	133334.44	1.05	140,001.16		
<b>BALE MARKS &amp; No.</b> 208 BALE BRR/AK 01 TO BRR/AK 208 <b>GROSS WEIGHT</b> 19136.00 KGS <b>NET WEIGHT</b> 18824.00 KGS		<b>Total</b>		133334.44		140,001.16			
(" WE INTEND TO CLAIM REWARDS UNDER THE REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS (RoDTEP) SCHEME ")									
<b>Amount Chargeable (in Words)</b> USD: ONE LAKH FOURTY THOUSAND ONE AND SIXTEEN CENT ONLY									
" Supply meant for export under LUT without payment of integrated tax. LUT NO: AD0704230175475 DATE: 27-04-2023						<b>TOTAL FOB USD</b>		<b>\$ 140,001.16</b>	
For, OP ENTERPRISES									
Declaration : * We Declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.									
This is a Computer Generated Invoice									
Authorised Signatory									

P1  
  
 28/7/23

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 28/7/2023

- G. royed  
  
 28/7/23



# OP ENTERPRISES

ADD - 931, GROUND FLOOR, KH NO 403, GALI NO 07, MAHIPALPUR, NEW DELHI-110031

## PACKING LIST

EXPORTER OP ENTERPRISES ADD - 931, GROUND FLOOR, KH NO 403, GALI NO 07, MAHIPALPUR, NEW DELHI-110031		INVOICE NO. OE/EXP/23-24/20			INVOICE DATE July 12, 2023			
		Buyer's Order No. & Date						
		Other Reference(s) IEC: DPQPK2989G GSTIN -07DPQPK2989G2Z6						
INDIA CONSIGNEE : M/s. ROLLESTONE MOVERS GENERAL ENTERPRISES ADD NO 11, ENUGU ROAD, SABON GARI KANO STATE NIGERIA EMAIL - rollestonemovers@gmail.com		Notify Party(If other than CONSIGNEE) :						
Pre-carriage by		Terms of Delivery and payment Commission : 10%						
Vessel No. :		Port of Loading NAVA SHEVA, INDIA						
Port of Discharge ICD KANO		Final Destination APAPA (NGAPP)						
		Goods IN TRANSIT TO ICNL KANO FROM APAPA FINAL DESTINATION						
		Country of origin of goods INDIA			Country of final destination NIGERIA			
Marks & Nos./ Cont. No.	No. & kinds of Packages	Description of Goods	BALE	YARDS PER BALE	TOTAL YARDS	SQM	Total USD (FOI)	
MARKA	BRR/AK	208 BALE						
	DESIGN NO							
01 TO 20	551271	DYED & PRINTED 100% COTTON FABRICS 190 GSM	20	600	12000	12,820.62		
21 TO 41	551272	DYED & PRINTED 100% COTTON FABRICS 190 GSM	21	600	12600	13,461.65		
42 TO 61	551273	DYED & PRINTED 100% COTTON FABRICS 190 GSM	20	600	12000	12,820.62		
62 TO 82	551274	DYED & PRINTED 100% COTTON FABRICS 190 GSM	21	600	12600	13,461.65		
83 TO 103	551275	DYED & PRINTED 100% COTTON FABRICS 190 GSM	21	600	12600	13,461.65		
104 TO 124	551276	DYED & PRINTED 100% COTTON FABRICS 190 GSM	21	600	12600	13,461.65		
125 TO 143	551277	DYED & PRINTED 100% COTTON FABRICS 190 GSM	19	600	11400	12,179.59		
144 TO 164	551278-147 (RSS)	DYED & PRINTED 100% COTTON FABRICS 190 GSM	21	600	12600	13,461.65		
165 TO 185	551279	DYED & PRINTED 100% COTTON FABRICS 190 GSM	21	600	12600	13,461.65		
186 TO 206	551280	DYED & PRINTED 100% COTTON FABRICS 190 GSM	21	600	12600	13,461.65		
207 TO 208	MIX	DYED & PRINTED 100% COTTON FABRICS 190 GSM	2	600	1200	1,282.06		
BALE MARKS & No. GROSS WEIGHT NET WEIGHT		208 BALE BRR/AK 01 TO BRR/AK 208 19136.00 KGS 18824.00 KGS						
<b>Total</b>					<b>124800.00</b>	<b>133,334.44</b>	<b>-</b>	
					For, OP ENTERPRISES			
Declaration : * We Declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.					Authorised Signatory			

This is a Computer Generated Invoice

P-1  
  
 28/7/23

P2  
  
 28/7/2023

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 28/7/23




**PANCHANAMA dated 28.07.2023 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai – 410206**

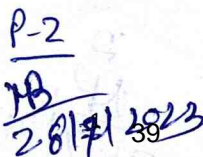
Pancha No.1		Pancha No.2	
Name :	Chetan Kisan Rohokale	Name :	Navnath Bhou Date
Age :	28	Age :	34
Address :	Ahmadnagar, Maharashtra-414103	Address :	Pune, Maharashtra-412410
Occupation :	Service	Occupation :	Service
Mobile No. :	9137321384	Mobile No. :	7506044643

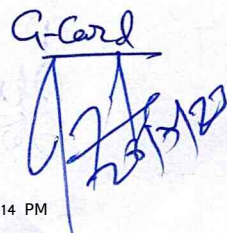
We the above mentioned Panchas were called upon by a person who introduced himself as Shri Banmeet Singh, an Intelligence Officer, SIIB(X), JNCH on 28.07.2023 at 11:10 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-400210 to witness the examination of goods of exporter M/s. OP ENTERPRISES (IEC: DPQPK2989G) covered under Shipping Bill No.2407310 dated 12.07.2023 which were stuffed inside Container No.CAIU3804149 in JWR CFS, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Gabaji M. Gunjal, G-card holder of CB M/s. Indo-Foreign (Agents) Pvt Ltd (CHA License No:11/1484) having ID Kardex No. 2114/2021. Then the officer explained to us that the exporter M/s. OP ENTERPRISES (IEC: DPQPK2989G) having address at 931,Ground Floor,KH No.403,Gali Number 7,Mahipalpur,New Delhi-110037 has filed Shipping Bill No.2407310 dated 12.07.2023 through their Customs Broker M/s. Indo-Foreign (Agents) Pvt Ltd (CHA License No:11/1484) for export of their consignment.

We were shown the Hold letter No. 117/2022-23 SIIB(X) issued vide F. No. SG/Misc-101/2021-22 SIIB(X), JNCH dated 19.07.2023 signed by Dy. Commissioner of Customs, SIIB(X), JNCH regarding hold of Shipping Bill No.2407310 dated 12.07.2023 of M/s. OP ENTERPRISES (IEC: DPQPK2989G) filed through their authorized Customs Broker M/s. Indo-Foreign (Agents) Pvt Ltd (CHA License No:11/1484). We were also shown copy of Shipping Bill No.2407310 dated 12.07.2023 ,its export invoice,packing list and CLP copy. We have put our dated signatures on the above-mentioned documents in token of having seen and understood the same. Further, the

P-1  
  
 28/7/23

P-2  
  
 28/7/23

G-Card  
  
 28/7/23



seen the drawn samples and sealing of the same in the presence of Shri Gabaji M. Gunjal, G-card holder of CB M/s. Indo-Foreign (Agents) Pvt Ltd (CHA License No:11/1484) having ID Kardex No. 2114/2021.

All the goods pertaining to the aforesaid Shipping Bill were re-packed in the same packages and kept back inside Shed-G, JWR, CFS in our presence and the same were handed over to Manager, JWR for safe custody.

We put our dated signature on the Shipping Bill No. 2407310 dated 12.07.2023, its export Invoice, Packing List & CLP copy as a token of having seen the same and being present during the examination.

The Panchanama running into 03 pages ended on the same place and same date i.e. 28.07.2023 at 17:20 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/concerned goods.

Drawn by me, on the 28<sup>th</sup> day of July, 2023.



I.O./SIIB(X), JNCH

(Banmeet Singh)

Pancha-I



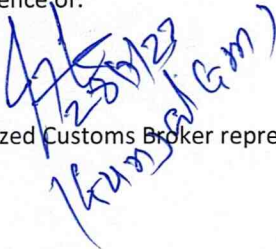
Chetan Kisan Rohokale

Pancha-II



Mounoth B. Dote

In presence of:



Authorized Customs Broker representative



Lab - 659/SIB (x) dt. - 18/08/2023


S.B.No: 2407310, 12/07/2023.


Report: The sample as received is in the form of a cut piece of dyed and printed woven fabric. It is wholly composed of cotton.

total weight of the sample = 195.2g

~~weight~~ GSM of dyed and printed woven fabric (as received) = 150.20

Sealed amount sample returned.

  
28/08/2023  
RAMBABU KANAKAPUDI  
Chemical Assistant

  
28/08/23  
डॉ. पार्थसारथि कर्माकर  
Dr. PARTHASARATHI KARMAKAR  
रसायनशास्त्र-1  
CHEMISTRY LECTURER GR-I  
J.N.C. P. N. Hava Sheva





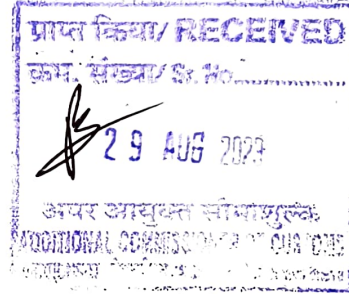
**OFFICE OF THE COMMISSIONER OF CUSTOMS,  
NS-II  
SPECIAL INVESTIGATION AND INTELLIGENCE  
BRANCH (X),  
Jawaharlal Nehru Custom House, Nhava Sheva,  
Dist- Raigad, Maharashtra - 400 707.  
Tel No: 27244983; Fax: 27241828, 27241825.  
Email Id - siibx.jnch@gov.in**



F. No. SG/MISC-87/2023-24/SIIB(X) JNCH

Date: .08.2023

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



Sir,

**Sub: NOC for Provisional release of the goods covered under under Shipping Bills No. 2407310 dated 12.07.2023 of exporter M/s. O P Enterprises (IEC-DPQPK2989G)-reg.**

Please refer to the subject mentioned above.

The Exporter **M/s. O P Enterprises (IEC-DPQPK2989G)** has filed shipping bills No. **2407310 dated 12.07.2023.**

Thereafter, the subject goods under 01 shipping bills were 100% examined by SIIB(X) under Panchanama dated 28.07.2023. 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.)	RODTEP	IGST Payment
1.	2407310/ 12.07.2023	Dyed and printed Cotton Fabric	1,14,17,095/-	1,71,256/-	4,53,337/-	LUT

As further investigation is still pending, Meanwhile, the exporter vide letter dated 10.08.2023 has requested for provisional release of the goods for Export purpose.

This office has no objection for provisional release of the goods for export covered under shipping bills No 2407310 dated 12.07.2023.



This issues with approval of The Commissioner of Customs(In-Situ),  
SIIB(X), JNCH.

Yours Faithfully



**(Jay Shah Manoj)**  
**Asst. Commissioner of Customs**  
**SIIB (X), JNCH**

Encl:- Copy of shipping bills & packing list.



Statement of Shri Gabaji Mahadu Gunjal, S/o Lt. Mahadu Gunjal, Date of Birth- 01.06.1972, G-card Holder of the Custom Broker firm M/s. Indo Foreign (Agents) Pvt. Ltd. (11/1484) in reference to M/s OP ENTERPRISES (IEC: DPQPK2989G), resident of A/203 Pintiya Building, Dadi Colony, Amrut Nagar, Thane, Maharashtra-400612, recorded under Section 108 of the Customs Act, 1962, in the office of Special Investigation and Intelligence Branch (Export), situated at 5<sup>th</sup> floor, JNCH, Dist.- Raigad – 400707, at 16:00 hrs. on 30.12.2024.

---

In pursuance of Summons issued under CBIC- DIN- 20241278NT000055405F dated 16.12.2024, issued under seal and signature of Shri Vipul Kumar Sekra, Senior Intelligence Officer, SIIB (X), I was supposed to appear before you on 19.12.2024, in order to get my statement recorded; however, I was unable to present myself for the same on the given date as I was travelling at that time and therefore, I, Gabaji Mahadu Gunjal, G-Card holder of the Custom Broker firm M/s. Indo Foreign (Agents) Pvt. Ltd. (11/1484) in reference to M/s OP Enterprises (IEC: DPQPK2989G), present myself today on 30.12.2024, before Shri Vipul Kumar Sekra, to give statement u/s 108 of the Customs Act, 1962. I have also been explained that giving false evidence under this enquiry is an offence punishable u/s 193 of the Indian Penal Code, 1860. I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law, or for any adjudication proceedings. I have understood the provision of Section 108 of the Customs Act, 1962 and will tender my true, correct and voluntary statement which is as follows:

I state that I reside at the abovementioned address with my family with my wife and daughter. My Aadhar No. is 2495 9412 1226 & PAN is AMKPG8050A. I am submitting copies of my PAN and Aadhar card for my identity proof & G-card holder of CB M/s. Indo-Foreign (Agents) Pvt Ltd (CHA License No:11/1484) having ID Kardex No. 2114/2021 in reference to M/s OP ENTERPRISES (IEC: DPQPK2989G). I have completed Sr. Secondary Education, in 1988, from Dnyan Mandir High School & Junior College, Pune. I can read, write and understand Hindi and Marathi languages. My mobile no. is 8097861975.

**Q.1 Please introduce yourself.**

**Ans.** I, Gabaji Mahadu Gunjal, G-Card holder of the Custom Broker firm M/s. Indo Foreign (Agents) Pvt. Ltd. (11/1484).

**Q.2 Have you taken the KYC documents of the Exporter? If yes, please provide details of the documents.**

**Ans.** Yes sir, we have taken the following documents of the Exporter:

1. Copy of IEC
2. Authorisation Letter
3. PAN card
4. Aadhar card
5. GST Registration certificate
6. KYC form
7. ITR
8. Bank Statement
9. Copy of GSTR1.
10. Bank Authorization Letter
11. Copy of latest Electricity Bill

*Gabaji Mahadu Gunjal*  
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**Q.3. As you say that you are employee at M/s. Indo Foreign (Agents) Pvt. Ltd. (11/1484). What are the obligations of the Customs Broker towards Customs, at the time of filing any Customs Related documents?**

**Ans.** As and when documents are received through email either from MNCs/Exporters, the required export teams checks all parameters received from exporter for preparation of Checklist and calling for all KYC documents in case of the new exporters. IEC of the exporter is also verified online. The Checklist is prepared with reference to Commercial Invoice, Packing List and Tax Invoice. The HS Code description is checked with Customs Tariff and also as declared by the exporter in the invoice. The export incentive if any is checked and tallied i.e. Drawback, RoDTEP etc. Also, if the goods exported with payment of duty, export duty on goods will be paid accordingly. Also in case of restricted goods, required documents with reference to allied act, declaration/License/NOC/ PBS (Previous Shipping Bill) will be called from the exporter.

**Q.4. Do you know about the exporter M/s OP ENTERPRISES (IEC: DPQPK2989G)?**

**Ans.** I met the exporter once before exporting the goods.

**Q.5. Have you ever visited the Exporter's M/s OP ENTERPRISES (IEC: DPQPK2989G) Business Premises?**

**Ans.** No sir.

**Q.6. Have you filed Shipping Bill No. 2407310 dtd. 12.07.2023?**

**Ans.** Yes, we have filed the aforesaid Shipping Bill No. 2407310 dtd. 12.07.2023, on behalf of the Exporter M/s. OP ENTERPRISES (IEC: DPQPK2989G) which was put on hold by SIIB(X), JNCH.

**Q.7. When did the Exporter exported the first shipment and from where?**

**Ans.** The Exporter, exported the first shipment having Shipping Bill No.9623389 dtd. 28.04.2023, from Nhava Sheva Port (INNSA1).

**Q.8. How many overseas buyers are there for the Exporter?**

**Ans.** Sir, I am not aware of it.

**Q.9. How many Shipments has the exporter exported till date?**

**Ans.** A total of 06 Shipments (including the live shipment) have been exported by the said firm as per our knowledge.

**Q.10. How did the exporter manage to export so many shipments in such a short span, despite being a new exporter?**

**Ans.** Sir, we do not have any such information available with us.

**Q.11. Do you have exporter's financial documents like ITR, Bank statement etc?**

**Ans.** Sir, we do not have any such information available with us.

**Q.12. As the Exporter is a merchant exporter, from where did he purchase the goods covered under the aforesaid subject Shipping Bill?**

**Ans.** Sir, we do not have such information with us.

**Q.13. Which Bank account is used for remittance of export proceeds, for purchasing of goods and day to day transactions? Please provide the details of the said Bank Account?**

**Ans.** Sir, we do not have such information with us.

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Q.14 Is the supply chain of the goods, pertaining to all the 06 Shipping Bills, proper and genuine?

Ans. Sir, we do not have such information with us.

Q.15 Have the exporter ever over-valued the goods, pertaining to all the 06 Shipping Bills, in order to draw undue export-incentives?

Ans. Sir, we do not have such information with us. We only relied upon the documents provided by the Exporter.

Q.16 As per DYCC report, the goods pertaining to the aforesaid Shipping Bill no. 2407310 dtd. 12.07.2023 were mis-declared. What do you have to say about this?

Ans. Sir, We have not seen the goods before the presentation for Customs clearance for the purpose of Export and we only relied upon the documents provided by the Exporter.

Q.17. Is it not your responsibility to know all these aforesaid details before presenting the goods for Customs clearance for the purpose of Export?

Ans. Yes sir, it is our responsibility to know such details but due to heavy workload and cut throat competition it becomes very tedious to know all such minute details. However, we performed all our legal duties, we will remain more vigilant in the future.

Q.18. Can you provide copies of BRCs regarding all the past shipments?

Ans. The Exporter has exported total 06 shipments till date; however, I do not have information regarding BRC, I will ask the Exporter and submit BRC copies to your office, within 05(Five) days, if the exporter provide us the same.

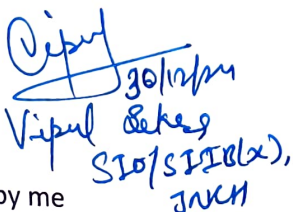
Q.19. Have you ever been penalized by Customs, GST or any Govt. agency till date?

Ans. No Sir, as per my knowledge, we have never been penalized by Customs, GST or any Govt. agency till date.


Q.20. Do you want to say anything else?

Ans. At present I don't want to add anything to the above statement. Whenever I will be called by the department I will produce myself before the department to co-operate in further investigation.

The above statement of mine, running from page 01 to 03, is my true, correct and voluntary statement given without any force, threat, fear, inducement or coercion. On my request the said statement has been typed on the office computer of SIIB(X), JNCH, Nhava Sheva, Dist.- Raigad, Maharashtra- 400707, as per my said and as per my request and I certify it has been recorded exactly as stated by me in response to questions raised 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.

  
Vipul Sekh  
SIO/SIIB(X),  
JNCH

Drawn by me

  
(Shri Gabaji Mahadu Gunjal)  
G-card Holder of the Custom Broker  
firm M/s. Indo Foreign (Agents) Pvt.  
Ltd. (11/1484)