	सीमाशुल्कआयुक्तकार्यालय, एनएस-II
	OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
	केंद्रीकृतनिर्यातआकलनकक्ष, जवाहरलालनेहरूसीमाशुल्कभवन
	CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU CUSTOM HOUSE,
	न्हावाशेवा, तालुका-उरण, जिला-रायगढ़, महाराष्ट्र- 400 707
	NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707

F. No.: CUS/ASS/MISC/1294/2024-CEAC

Date:

F. No.: SG/INV-191/23-24/SIIB(X),JNCH

10/09/25

DIN: 20250978NT000081829E

SCN No.: 901/2025-26/ADC/CEAC/NS-II/CAC/JNCH

SHOW CAUSE NOTICE ISSUED UNDER SECTION 124 OF THE CUSTOMS ACT, 1962

Brief facts of the Case

M/s. Pankhi Exim (IEC- MPZPK7594F) having address at 322, 3rd Central Bazar, Near SNS Platina Vesu, Surat, Gujarat-395007 (hereinafter referred to as the 'Exporter') has filed 02 (Two) Shipping Bills No.2882738 & 2882749, both dtd. 01.08.2023, **(RUD-I)**, through their Customs Broker M/s. Raspn Shipping Services Pvt. Ltd. (CHA License No.11/1949) (hereinafter referred to as the 'Customs Broker'), from Nhava Sheva port for export of a consignment of goods declared as 'Girls Frock of Cotton' (hereinafter called as 'the goods') under Export Promotion Scheme Code 60 i.e. Drawback & RoSCTL. The details of the said 02 Shipping Bills are tabulated as below-

Table- I:

SB No./ Date	Description of Goods	CTH	FOB (Rs.)	DBK (Rs.)	RoSCTL (Rs.)	IGST
2882738/ 01.08.23	Girls Frock of Cotton	62044190	91,01,676	2,00,237	5,50,651	LUT
2882749/ 01.08.23			85,32,821	1,87,722	5,16,236	
Total			1,76,34,497	3,87,959	10,66,887	

2. On the basis of the specific intelligence received, it was suspected that the exporter has mis-declared the description of goods and over-invoicing its value to claim undue export benefits. Thereafter, the said consignment was put on hold by SIIB(X), JNCH, vide letter dtd.03.08.2023.

3. Both the Shipping Bills, registered at JWR CFS, Nhava Sheva port, were examined 100% under Panchanama dated 07.08.2023 **(RUD-II)**, in the presence of

authorized representative of the exporter. As the goods were exactly same in both the Shipping Bills, only 01 Representative Sealed Sample (RSS) from the goods pertaining to the Shipping Bill No.2882738 dtd. 01.08.2023, was drawn in duplicate, during the Panchanama, for the purpose of valuation and testing composition of the goods. Further, an alert was inserted against the exporter M/s. Pankhi Exim (IEC-MPZPK7594F), in order to withhold the Export incentives (Drawback & RoSCTL) and IGST benefits.

4. Valuation of the goods:

4.1 Whereas, during 100% examination, it was suspected that *"the goods appeared to be mis-declared in terms of value"*, owing to the quality of fabrics used, was found inferior in unbranded garments, thus, the declared value appears liable to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

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

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

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

4.5 The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (Export) Rules, 2007. This rule stipulates that subject to the provisions of Rule 3, where the value of the export goods cannot be determined under the provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 i.e. through Market Enquiry

in presence of authorized representative from the Exporter and accordingly market enquiry of the goods was conducted on dated 19.08.2023 **(RUD-III)** in the presence of authorized representative of exporter and the average wholesale price of the goods was re-determined in respect of subject 02 live shipping bills, thus as per Section 2(30) of Customs act 1962, and accordingly in same proportionate, declared FOB value and export incentives needs to be re-determined as detailed at Table-II below:

Table- II:

SB No./ Date	Description of Goods	Declared FOB (Rs.)	Re-detrmined FOB (Rs.)	Declared DBK (Rs.)	Re-detrmined DBK (Rs.)
2882738/ 01.08.23	Girls Frock of Cotton	91,01,676/-	62,75,298/-	2,00,237	1,38,057
2882749/ 01.08.23	Girls Frock of Cotton	85,32,821/-	58,83,092/-	1,87,722	1,29,428
	Total	1,76,34,497/-	1,21,58,390/-	3,87,959	2,67,485

5. On the basis of request made by the Exporter, vide his letter dated 18.08.2023, an NOC dated 23.08.23 **(RUD-IV)** by SIIB(X), JNCH was forwarded to CEAC, JNCH, for provisional release of the subject goods for Back to Town (BTT) and accordingly, the same was allowed by CEAC, JNCH vide letter dtd. 15.09.2023, after submission of Bond of Rs. 1,76,34,497/- (Rupees One Crore Seventy Six Lakh Thirty Four Thousand Four Hundred Ninety Seven only) and Bank Guarantee No. HCM 1277 dated 15.09.2023 of Rs.1,50,000/- (Rupees One Lakh Fifty Thousand only), by the Exporter.

6. In order to ascertain the nature, composition and correct classification of the subject goods, the Representative Sealed Samples, drawn during the Panchanama, were forwarded to DYCC, JNCH for testing. In response DYCC lab, JNCH forwarded its report dated. 13.09.2023 **(RUD-V)** as below-

Table-III:

SB No./ Date	Declared description of goods	DYCC test report
2882738/ 01.08.2023	Girls Frock of Cotton	Polyester filament yarns = 95.04% Spun yarns of cotton= Balance

6.1 From the DYCC report, it is noticed that the goods were found mis-declared in terms of description and classification, by the Exporter, as the subject goods

containing more than 85% polyester filaments yarns, instead of cotton (as declared) and accordingly, the goods should have been correctly classified under CTH- 62044390, against declared CTH- 62044190.

7. During the Market Enquiry dated 19.08.2023, it was observed that the Exporter has inflated FOB value of the export goods, in order to claim undue/excess export benefits. Accordingly, FOB and Drawback were re-determined as mentioned above in Table-II; however, DYCC Lab, JNCH submitted its test report on 13.09.2023, wherein it was found out that the goods were mis-declared in terms of description/ classification and accordingly, the same should have been classified under CTH- 62044390, against declared CTH- 62044190. Therefore, on the basis of the Market Enquiry Report dtd. 19.08.2023 and DYCC report dated 13.09.2023, FOB and export Incentives of the goods pertaining to both the Shipping Bills, were re-determined, as below-

Table- IV:

SB No./ Date	FOB (Rs.)		Drawback (Rs.)		RoSCTL (Rs.)	
	Declared	Re-determined	Declared @2.2%	Re-determined @2.9%	Declared @6.05%	Re-determined @4.75%
2882738/ 01.08.23	91,01,676	62,75,298	2,00,237	1,81,984	5,50,651	2,98,077
2882749/ 01.08.23	85,32,821	58,83,092	1,87,722	1,70,610	5,16,236	2,79,447
Total	1,76,34,497	1,21,58,390	3,87,959	3,52,594	10,66,887	5,77,524

7.1 From the above, it appears that the exporter had knowingly declared higher price of the goods with malafide intention to claim undue/excess export benefits i.e. differential Drawback to the tune of Rs.35,365/- (Rupees Thirty Five Thousand Three Hundred Sixty Five only) & differential RoSCTL amounting to Rs.4,89,363/- (Rupees Four Lakh Eighty Nine Thousand Three Hundred Sixty Three only), making a total undue/excess claim of export incentives to the tune of Rs.5,24,728/- (Rupees Five Lakh Twenty Four Thousand Seven Hundred Twenty Eight only), by way of mis-declaration as well as over-valuation of the goods.

8. Letter dated 21.08.2023 and subsequent reminder letters dated 22.05.2024 (Reminder-I), 17.12.2024 (Reminder-II) & 03.01.2025 (Reminder-III) were forwarded 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 document in support of its supply chain related to the subject consignment 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. A letter in this regard, was forwarded to the concerned GST Commissionerate for its recovery and/or investigation (if any), at their end.

9. Statement of Shri Kanubhai G. Solanki (**RUD-VI**), Authorized Representative of the Exporting firm M/s. Pankhi Exim (IEC- MPZPK7594F), was recorded under section 108 of the Customs Act, 1962 on 13.01.2025, wherein he inter-alia stated the following:-

- a. that he looks after operations and other day-to-day activities;
- b. that he agrees with the Examination Panchanama dtd. 07.08.2023 and the Market Enquiry dated 19.08.2023 respectively, pertaining to the subject Shipping Bills;
- c. that he will submit copies of Tax invoices, E-way Bills & BRCs, pertaining to all the Shipping Bills and bank account statement of the company, within 03 days. However, the Exporter has not submitted any of the aforesaid documents in this office, till date.

10. The past data of the Shipping Bills, filed by the exporter was retrieved from ICES 1.5 system and it was seen that the exporter has filed 03 (Three) Shipping Bills, in the past, from Nhava Sheva Port (INNSA1), details of which are as follows-

Table-V:

S. N.	SB No./ Date	Chapter	Desc. of goods	FOB (INR)	DBK (INR)	RoSCTL (INR)	RoDTEP (INR)	BRC Amount
1.	1624604/ 08.06.23	Multiple Chapters (62, 64, 70, 96 etc.)	Multiple Items (Footwear, RMG, Glass Jar, Hair band etc.)	73,43,719	1,87,117	3,13,509	7,629	Not Realised, as per ICES 1.5 system
2.	1624625/ 08.06.23			51,59,069	1,27,937	2,07,721	6,728	
3.	1624626/ 08.06.23			43,80,190	1,05,942	1,59,641	11,351	
Total				1,68,82,978	4,20,996	6,80,871	25,708	

10.1 As the BRC has not been realized in any of the past shipments even after elapsing the period of 09 (Nine) months, all the export incentives, as mentioned in the Table-V above, appears recoverable.

11. Relevant Legal Provisions

A. 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 relatable 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 authorized by the owner, importer or exporter of any goods to be his agent in respect of such goods for all or any of the purpose 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.

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

Rule 17: Repayment of erroneous or excess payment of drawback and interest. -
Where an amount of drawback and interest, if any, has been paid erroneously or the amount so paid is in excess of what the claimant is entitled to, the claimant shall, on demand by a proper officer of Customs repay the amount so paid erroneously or in

excess, as the case may be, and where the claimant fails to repay the amount it shall be recovered in the manner laid down in sub-section (1) of section 142 of the Customs Act, 1962.

Rule 18 : *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.*

C. 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;

(n) verify correctness of Importer Exporter Code (IEC) number, Goods and Service 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

D. 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.*

E. 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.

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

Rule 8: Rejection of declared value-

(1) When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any export goods, he may ask the exporter of such goods to furnish further information including documents or other evidence and if, after receiving such further information, or in the absence of a response of such exporter, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, the transaction value shall be deemed to have not been determined in accordance with sub-rule (1) of rule 3.

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.

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 could not be determined under the said Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

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.

The value of the impugned goods was, therefore, to be re-determined under the Rule 6 of CVR (Export) Rules, 2007, using reasonable means consistent with the principles and general provisions of these rules.

12. The Exporter M/s. Pankhi Exim (IEC- MPZPK7594F) having registered address at 322, 3rd Central Bazar, Near SNS Platina Vesu, Surat, Gujarat- 395007, filed Shipping Bills No.-2882738 & 2882749, both dtd. 01.08.2023, having declared FOB of

Rs.1,76,34,497/- (Rupees One Crore Seventy Six Lakh Thirty Four Thousand Four Hundred Ninety Seven only), through their Customs Broker M/s. Raspn Shipping Services Ltd. (CHA License No.11/1949), for export of goods declared as 'Girls Frock of Cotton', under CTH-62044190, claiming Drawback & RoSCTL under Export Promotion Scheme Code 60.

13. The goods covered under Shipping Bills No.2882738 & 2882749, both dtd. 01.08.2023, were examined under Panchanama dtd. 07.08.2023.

14. The Market Enquiry revealed that the Exporter has inflated FOB value of the goods, in order to claim undue/excess export benefits. Accordingly, FOB and export incentives were re-determined as mentioned above in 'Table-II'.

15. Further, on the basis of DYCC Lab, JNCH test report dtd. 13.09.2023, the goods were found to be mis-declared in terms description/ classification also. As per the DYCC report, the goods should have been classified correctly under CTH-62044390, instead of the declared CTH- 62044190.

16. Accordingly, FOB as well as the export incentives of the goods, pertaining to both the subject Shipping Bills, were re-determined again, on the basis of the Market Enquiry Report dtd. 19.08.2023 and DYCC report 13.09.2023, as mentioned in 'Table-IV' above.

17. It was observed that by way of mis-declaration and overvaluation, the Exporter has tried to claim undue/excess export incentives to the tune of **Rs.5,24,728/-** (Rupees Five Lakh Twenty Four Thousand Seven Hundred Twenty Eight only) i.e. Drawback to the tune of **Rs.35,365/-** (Rupees Thirty Five Thousand Three Hundred Sixty Five only) which 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 proviso of section 75A and section 28AA of the Customs Act, 1962 and RoSCTL to the tune of **Rs.4,89,363/-** (Rupees Four Lakh Eighty Nine Thousand Three Hundred Sixty Three only) which appears recoverable in terms of Notification no-77/2021-Cus(N.T) dated 24.09.2021 & 25/2023-Cus(N.T) dated 01.04.2023 along with applicable interest under Section 28AA of Customs act 1962.

18. Thus, it appears that the goods covered under the Shipping Bills No.2882738 & 2882749, both dtd. 01.08.2023, having declared FOB of **Rs.1,76,34,497/-** (Rupees One Crore Seventy Six Lakh Thirty Four Thousand Four Hundred Ninety Seven only), 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 terms of value 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) and 114AA of the Customs Act, 1962.

19. The goods covered under the past 03 Shipping Bills, as mentioned in 'Table-V' above, having total declared FOB of **Rs.1,68,82,978/-** (Rupees One Crore Sixty Eight Lakh Eighty Two Thousand Nine Hundred Seventy Eight only), though the goods are not physically available, are liable for confiscation under Section 113(ia) & 113(ja) of the Customs Act 1962 as no BRC was received for any of these past 03 shipments, even after elapsing the period of 09 (Nine) months under FEMA, 1999 and by this act and omission, the Exporter has rendered himself liable for penalty under Section 114AB of the Customs Act, 1962.

20. Further, undue/excess drawback amounting to **Rs.4,20,996/-** (Rupees Four Lakh Twenty Thousand Nine Hundred Ninety Six only), availed by the Exporter, in the aforesaid past 03 shipments, 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 proviso of section 75A and section 28AA of the Customs Act, 1962 and corresponding undue/excess RoDTEP amounting to **Rs.25,708/-** (Rupees Twenty Five Thousand Seven Hundred Eight only) & RoSCTL amounting to **Rs.6,80,871/-** (Rupees Six Lakh Eighty Thousand Eight Hundred Seventy One only), as mentioned in 'Table-V' above, appears recoverable in terms of Notification No-76/2021-Cus(N.T) dated 23.09.2021, Notification No-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.

21. Genuineness of the Exporter, its Suppliers and the supply chain could not be verified as no response/reply was received from the concerned jurisdictional GST Commissionerates, even after sending letters and its multiple reminders, in this regard. Hence, the purchase tax invoices in the matter, 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 claim undue IGST/ITC refund, rendering himself liable for penalty under Section 114AC of the Customs act 1962. A letter in this regard, was forwarded to the concerned GST Commissionerates for its recovery and/or investigation (if any) at their end.

22. 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.

23. In the instant case, as per the Exporter's documents submitted by the Customs Broker M/s. Raspn Shipping Services Ltd. (CHA License No.11/1949), it appears that the Customs Broker has verified KYC to some extent like IEC, GST registration etc., however, no physical verification of the Exporter's address was conducted by them; 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 value of the goods correctly resulting in misrepresentation of the goods as per Para 3 & 7 of JNCH P.N 75/2010 dated 28.07.2010.

23.1 Thus, it appears that the Customs Broker M/s. Raspn Shipping Services Ltd. (CHA License No.11/1949) did not discharge his duties as per CBLR, 2018. The said negligence on the part of the Custom Broker firm has caused the subject goods liable for confiscation under the aforesaid provisions and consequently, the Customs broker M/s. Raspn Shipping Services Ltd., appears liable for penalty under section 114(iii) and section 114AA of the Customs Act, 1962.

24. Now, therefore, the Exporter M/s. Pankhi Exim (IEC- MPZPK7594F) having address at 322, 3rd Central Bazar, Near SNS Platina Vesu, Surat, Gujarat-395007, is hereby called upon to show cause in writing to the Addl. Commissioner of Customs,

CAC, NS-II, JNCH, Nhava-Sheva, Tal.- Uran, Dist.-Raigad, Maharashtra 400707 (the Adjudicating Authority in this case), within 30 days of the receipt of this notice as to why: -

- i. The goods covered under Shipping Bills No.2882738 & 2882749, both dtd. 01.08.2023, having declared FOB of **Rs.1,76,34,497/-** (Rupees One Crore Seventy Six Lakh Thirty Four Thousand Four Hundred Ninety Seven only), should not be confiscated under Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- ii. Penalty should not be imposed upon the Exporting firm M/s. Pankhi Exim (IEC-MPZPK7594F), under Section 114(iii) and 114AA of the Customs Act 1962, for omission and commission on the part of the exporter for attempting to claim undue/excess export benefit in current export consignments which have rendered the export goods liable for confiscation under section 113 of the Customs Act, 1962.
- iii. The total declared **FOB value** of 02 live Shipping Bills No.-2882738 & 2882749, both dtd. 01.08.2023 of **Rs.1,76,34,497/-**, should not be rejected under Rule 8 of the Customs Valuation (Determination of value of export goods) Rules, 2007, and should not be re-determined at **Rs. 1,21,58,390/-** under Rule 6 of the Customs Valuation (Determination of value of export goods) Rules, 2007.
- iv. The 02 live Shipping Bills no.- 2882738 & 2882749, both dtd. 01.08.2023, should not be re-assessed with re-determined FOB value of **Rs 1,21,58,390/-** & with re-determined drawback & RoSCTL to **Rs 3,52,594/-** & **Rs 5,77,524 /-** respectively against declared drawback & RoSCTL of **Rs 3,87,959/-** & **Rs 10,66,887/-** respectively and claimed drawback and RoSCTL should not be rejected as the goods are provisionally released for Back to Town.
- v. The goods covered under the past 03 Shipping Bills, as mentioned in 'Table-V' above, having total declared FOB of **Rs.1,68,82,978/-** (Rupees One Crore Sixty Eight Lakh Eighty Two Thousand Nine Hundred Seventy Eight only), though the goods are not physically available, should not be confiscated under Section 113(ia) and 113(ja) of the Customs Act, 1962.
- vi. Penalty should not be imposed upon the exporting firm M/s. Pankhi Exim (IEC-MPZPK7594F), under Section 114(iii) and 114AA of the Customs Act 1962, for omission on the part of the exporter which have rendered the export goods liable for confiscation under the aforesaid provisions of the Customs Act, 1962, as detailed in (v) above.

- vii. Penalty should not be imposed upon the exporting firm M/s. Pankhi Exim (IEC-MPZPK7594F), under Section 114AB 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 (v) above.
- viii. Penalty should not be imposed upon the exporting firm M/s. Pankhi Exim (IEC-MPZPK7594F), under Section 114AC of the Customs Act 1962, for fraudulent utilization of Input Tax Credit for claiming refund which has rendered the export goods liable for confiscation under the aforesaid provisions of the Customs Act, 1962, as detailed in (i) and (v) above.
- ix. Total undue/excess export incentives to the tune of **Rs.11,27,575/-** (Rupees Eleven Lakh Twenty Seven Thousand Five Hundred Seventy Five only), claimed by the exporter, in the aforesaid past 03 Shipping Bills (as mentioned in 'Table-V' above) i.e. Drawback amounting to **Rs.4,20,996/-** (Rupees Four Lakh Twenty Thousand Nine Hundred Ninety Six only), 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 undue/excess RoDTEP amounting to **Rs.25,708/-** (Rupees Twenty Five Thousand Seven Hundred Eight only) & RoSCTL amounting to **Rs.6,80,871/-** (Rupees Six Lakh Eighty Thousand Eight Hundred Seventy One only), should not be recovered in terms of Notification no-76/2021-Cus(N.T) dated 23.09.2021, Notification no-77/2021-Cus(N.T) dated 24.09.2021 & 25/2023-Cus(N.T) dated 01.04.2023 along with applicable interest under Section 28AA of Customs act 1962.
- x. The Bond of Rs. 1,76,34,497/- (Rupees One Crore Seventy Six Lakh Thirty Four Thousand Four Hundred Ninety Seven only) and Bank Guarantee No.HCM 1277 dated 15.09.2023 of Rs.1,50,000/- (Rupees One Lakh Fifty Thousand only), submitted by the Exporter, at the time of provisional release of the goods covered under Shipping Bills No.2882738 & 2882749, both dtd. 01.08.2023, should not be appropriated towards recoverable dues, applicable fine and penalty.
25. Now, therefore, the Customs Broker firm M/s. Raspn Shipping Services Ltd. (CHA License No.11/1949), having registered address at 501-B, Takshashil Commercial Center, J. N. Road, Mulund (W) Mumbai-400080, is hereby called upon to show cause in writing to the Addl. Commissioner of Customs, CAC, NS-II, JNCH, Nhava-Sheva, Tal.- Uran, Dist-Raigad, Maharashtra 400707 (the Adjudicating

Authority in this case), within 30 days of the receipt of this notice as to why penalty should not be imposed upon the Customs Broker firm M/s. Raspn Shipping Services Ltd. (CHA License No.11/1949), under Section 114(iii) & 114AA of the Customs Act 1962, for negligence on the part of Custom Broker firm which have rendered the goods, liable for confiscation under Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.

26. 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.

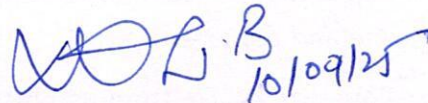
27. If no cause is shown by them against the action proposed to be taken within 30 days of receipt of this notice and/or if they do not appear before the adjudicating authority when the case is posted for hearing, the case will be decided ex-parte on the basis of evidences on record and on the merits of the case without any further reference to them.

28. 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.

29. 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.

30. The department reserves the right to issue corrigendum, supplement or amendment to this notice on the basis of further evidence found, if any.

31. 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. Pankhi Exim (IEC- MPZPK7594F)
322, 3rd Central Bazar, Near SNS Platina Vesu,
Surat, Gujarat- 395007
2. Raspn Shipping Services Ltd.
(CHA License No.11/1949)
501 B, Takshashil Commercial Center,
J N Road Mulund (W), Mumbai-400080


Copy to:

1. The Dy. Commissioner of Customs, CRAC(X), JNCH, Nhava Sheva.
2. The Dy. Commissioner of Customs, SIIB (X), JNCH, Nhava Sheva.
3. The Dy. Commissioner of Customs, CAC, NS-II, JNCH, Nhava Sheva.
4. The Superintendent of Customs, EDI/JNCH
5. The Dy. Commissioner of GST Surat, Div-II.
6. CBS, Zone-I, for cancellation of license of Customs Broker firm M/s. Raspn Shipping Services Ltd. (CHA License No.11/1949)
7. The Notice Board.
8. Office Copy.

ANNEXURE-A

Sr. No.	RUDs
I.	Copy of Shipping Bills No.2882738 & 2882749, both dtd. 01.08.2023
II.	Panchanama dtd. 07.08.2023
III.	Market Enquiry Report dtd. 19.08.2023
IV.	NOC for Provisional Release dated 23.08.2023
V.	DYCC Test Report dated 13.09.2023
VI.	Statement dtd. 13.01.2024, of the Authorized Representative of the Exporter

G. 016

INDIAN CUSTOMS EDI SYSTEM CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA				Port Code INNSA1		SB No 2882749		SB Date 01-AUG-23					
JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707				IEC/Br		MPZPK7594F		0					
				GSTIN/TYPE		24MPZPK7594F1ZS GSN							
				CB CODE		AACCR9247FCH005							
				TYPE		INV		ITEM			CONT		
				Nos		1		1		0			
				PKG		30		G.WT KGS		1260			
*SB22020820231834													
PART - I - SHIPPING BILL SUMMARY													
A STATUS		1.MODE	2.ASSESS	3.EXMN	4.JOBING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRC	10.RE-EXP	11.LUT	
		SEA	Y	Y	N	Y	Y	N	N	N		Y	
B DECLARANT DETAILS		12.PORT OF LOADING INNSA1 (Jawaharlal Nehru (Nh)					13.COUNTRY OF FINAL DESTINATION UNITED ARAB EMIRATES						
		14.STATE OF ORIGIN Gujarat					15.PORT OF FINAL DESTINATION AEJEA (Jebel Ali)						
		16.PORT OF DISCHARGE AEJEA (Jebel Ali)					17.COUNTRY OF DISCHARGE UNITED ARAB EMIRATES						
		1.EXPORTER'S NAME & ADDRESS					7. CONSIGNEE NAME & ADDRESS						
		PANKHI EXIM 322 3RD CENTRAL BAZAR NEAR SNS PLAT					ALMARKAZ ALAWAL GENERAL TRADING LLC Office No. 606-372, Bayan Business Center, Dubai Investment Park First , Dubai UAE						
C VALU SUMMA		SURAT					2.Type Private						
		3. AD CODE: 0220150					8. GSTIN / TYPE 24MPZPK7594F1ZS GSN						
		4.RBI WAIVER NO. & DT					9.FOREX BANK A/C NO. 27XXXXXXXXXX515						
		5.CB NAME RASPN SHIPPING SERVICES P LTD					10.DBK BANK A/C NO. 27XXXXXXXXXX515						
		6.AEO					11. IFSC NO. BKID0002743						
E MANIFEST DETAILS		1.FOB VALUE		2.FREIGHT		3.INSURANC		4.DISCOU		5.COM			
		8532820.8		0		0		0		0			
		6.DEDUCTIONS		7.P/C		8.DUTY		9.CESS					
		0		0									
		1.MAWB NO.		2.MAWB DT		3.HAWB NO.		4.HAWB DT		N.O.C.			
G. EQUIPMENT DETAILS		4. CIN NO.		5. CIN DT.		6. CIN SITE ID							
		23PCFEG0802163066100		02-AUG-23		INNSA1							
		1.CONTAINER		2.SEAL		3.DATE		4.S No					
		1SR.NO		2.CHALLAN NO		3.PAYMT DT		4.AMOUNT					
		1.SNO		2.INV NO.		3. INV AMT.		4.CURRENC					
I. ANNEX DETAILS		1.SEAL TYPE		2.NATURE OF CARGO		3.NO. OF PACKETS		4.NO. OF CONTAINERS		5.LOOSE PACKETS			
		WAREHOUSE SEALED		CONTAINERISED		30		0		0			
		6.MARKS & NUMBERS		AS PER INVOICE, WE INTEND TO CLAIM BENEFIT/REWARD UNDER "REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS(RODTEP)/ROSTL SCHEM"/WE UNDERTAKE TO ABIDE BY FORIEGN EXCHANGE MANAGEMENT ACT,1999 AS AMENDED FROM TIME TO TOME INCLUDING REALIZATION/REPATRIATION OF FOREIGN EXCHANGE TO FROM INDIA									
		1.EVENT		2.DATE		3.TIME		4.LEO NO.		39/849			
		5.Submission		01-AUG-23		14:54		6.LEO Date.		02-AUG-23			
J. PROCESS DETAILS		5.Assessment		02-AUG-23		11:28		8.BRC Realisation Date		31-MAY-24			
		7.Examination		02-AUG-23		17:30							
		9.LEO		02-AUG-23		18:34							

Signature Not Verified

Digitally signed by DS CENTRAL BOARD
OF INDIRECT TAXES AND CUSTOMS 05
Date: 2023.08.02 18:44:10 IST
Reason: CUSTOMS
Location: INDIA

Glossary

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

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

Port Code	SB No	SB Date
INNSA1	2882749	01-AUG-23
IEC/Br	MPZPK7594F	0
GSTIN/TYPE	24MPZPK7594F1ZS GSN	
CB CODE	AACCR9247FCH005	
TYPE	INV	ITEM
Nos	1	1
PKG	30	G.WT KGS
		1260



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

*SB22020820231834

PART - II - INVOICE DETAILS

A. REF	1.S.No	2.INVOICE No. & Dt.	3.P.O.No. & Dt.	4.LoC No. & Dt	5.Contract No.&Dt	6.AD code	7.INVTERM			
	1	PE/105/2023-24 27/07/2023				0220150	FOB			
B. TRANSACTION PARTIES	1.EXPORTER'S NAME & ADDRESS			2.BUYER'S NAME & ADDRESS						
	PANKHI EXIM			ALMARKAZ ALAWAL GENERAL TRADING LLC						
	322 3RD CENTRAL BAZAR NEAR SNS PLAT			Office No, 606-372, Bayan Business						
	395007			Center, Dubai Investment Park First						
				, Dubai UAE						
	3.THIRD PARTY NAME & ADDRESS			4.BUYER AEO STATUS						
C.VAL DTLs	1.INVOICE VALUE		2.FOB VALUE	3.FREIGHT	4.INSURANCE	5.DISCOUNT	6.COMMISON	7.DEDUCT	8.P/C	9.EXCHANGE RATE
	105084		105084	0	0	0	0	0		1 USD INR 81.2
	USD		USD	USD	USD					
	1.ItemSNo	2.HS CD	3.DESCRPTION			4.QUANTITY	5.UQC	6.RATE	7.VALUE(F/C)	
	1	62044190	GIRLS FROCK OF COTTON			15120	NOS	6.95	105084	

Glossary

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

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

Port Code	SB No	SB Date
INNSA1	2882749	01-AUG-23
IEC/Br	MPZPK7594F	0
GSTIN/TYPE	24MPZPK7594F1ZS GSN	
CB CODE	AACCR9247FCH005	
*TYPE	INV	ITEM
Nos	1	1
PKG	30	G.WT KGS
		1260



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

*SB22020820231834

PART - III - ITEM DETAILS

1.INVSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	1	62044190	GIRLS FROCK OF COTTON	15120	NOS	6.95	105084	8532820.8	620.77
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD		
			Y	LUT					60
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback and ROSCTL	15120	NOS	Gujarat	SURAT					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

INVOICE (1/1)

LET EXPORT COM

GLOSSARY

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

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

Port Code	SB No	SB Date
INNSA1	2882749	01-AUG-23
IEC/Br	MPZPK7594F	0
GSTIN/TYPE	24MPZPK7594F1ZS GSN	
CB CODE	AACCR9247FCH005	
TYPE	INV	ITEM
Nos	1	1
PKG	30	G.WT KGS
		1260



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

*SB22020820231834

PART - IV - EXPORT SCHEME DETAILS**A. DRAWBACK & ROSL CLAIM**

1.INV SNO	2.ITEM SNO	3.DBK SNO.	4.QTY/WT	5.VALUE	6.RATE	7.DBK AMT	8.STALEV	9.CENLEV	10.ROSC TL AMT
1	1	62040301B	15120	8532820.8	2.2	187722.06	307182	209054	516236

B. AA / DFIA LICENCE DETAILS

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

C. JOBBING DETAILS

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

D. SINGLE WINDOW DECLARATION

1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	ORC	DOO	459			
1	1	CHR	SQC			15120	NOS
1	1	ORC	EPT	NCPTI			
1	1	DTY	GCESS			0	INR
1	1	ORC	STO	24			

E. SINGLE WINDOW DECLARATION - CONSTITUENTS

1.INVSN2.ITMSN	3.C SNO	4.NAME	5.CODE	6.PERCENTAGE	7.YIELD PCT	8.ING
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F. SINGLE WINDOW DECLARATION - CONTROL

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

G.SUPPORTING DOCUMENTS

1.INVSN2.ITMSN	3 DOCTYPCD	4. ICEGATE ID	5. IRN	6.PARTY CD	7.ISSUE PLA	8.ISS DT	9.EXP DT
1	1	331000	RASPN2022	2023080100063169		01-AUG-23	
1	1	934000	RASPN2022	2023080100063170		01-AUG-23	

H.INVOICE DETAILS

1.SNO	2.INVOICE NO	3.INVOICE AMOUNT	4.CURRENCY
1	PE/105/2023-24	105084	USD

I.CONTAINER DETAILS

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

J.AR4 DETAILS

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

K. THIRD PARTY DETAILS

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

L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS

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

M. RODTEP DETAILS

1.INVSN2.ITMSN	3. QUANTITY	4. UQC	5. NO. OF UNITS	6. VALUE
----------------	-------------	--------	-----------------	----------

Glossary

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

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

Port Code	SB No	SB Date
INNSA1	2882749	01-AUG-23
IEC/Br	MPZPK7594F	0
GSTIN/TYPE	24MPZPK7594F1ZS GSN	
CB CODE	AACCR9247FCH005	
TYPE	INV	ITEM
Nos	1	0
PKG	30	G.WT KGS 1260



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

*SB22020620231834

PART - IV - EXPORT SCHEME DETAILS**N. REEXPORT DETAILS**

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

OTHER ADDITIONAL INFORMATION

LET EXPORT COPY

Glossary

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

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

Port Code	INNSA1	SB No	2882749	SB Date	01-AUG-23
IEC/Br		MPZPK7594F			0
GSTIN/TYPE		24MPZPK7594F1ZS GSN			
CB CODE		AACCR9247FCH005			
TYPE	INV	ITEM	CONT		
Nos	1	1	0		
PKG	30	G.WT	KGS	1260	



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

*SB22020820231834

PART - V - DECLARATIONS

A. DECLARATION STATEMENT

LET EXPORT COPY

B. AUTHORIZED SIGNATORY

DATE

AUTHORIZED SIGNATORY


CHA NAME :AACCR9247FCH005

PLACE

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INVOICE/PACKINGLIST						
Exporter PANKHI EXIM 322 3RD CENTRAL BAZAR NEAR SNS PLATINA VESU SURAT GUJRAT-395007 INDIA			Invoice No. PE/105/2023-24 Date: 27.07.2023 I.E.C. Code No.: MP2PK7594F AD.CODE: 0220150 GSTIN: 24MP2PK7594F1Z5			
Consignee ALMARKAZ ALAWAL GENERAL TRADING LLC Office No. 606-372, Bayan Business Center, Dubai Investment Park First, Dubai UAE			Notify : SAME AS CONSIGNEE			
			Country of Origin of Goods INDIA		Country of Final U.A.E	
Pre-Carriage VESSEL	Place of Receipt by Pre- VESSEL	Terms of Delivery and Payment : 180 DAYS				
Vessel/Flight No.	Port of Loading	DA				
First	NHAVA SHEVA					
Port of Discharge JEBEL ALI	Final Destination JEBEL ALI(UAE)					
Marks & Nos./ Container No.	No. of Pkgs Sr. No.	Description of Goods	Quantity IN PCS	Rate USD	Amount USD	
PKGS NO. 1 TO 30 # MARKA GT	(30 PKGS)	READYMADE GARMENTS GIRLS FROCK OF COTTON (HSN:62044190)	15120	6.95	105084.00	
	PACKING LIST					
	PKGS NO.	PCS PER PKGS	DISCRIPTION			
	1 TO 30	504	GIRLS FROCK			
GRS WT: 1260.00 KGS NET WT: 1200.00 KGS						
Amount Chargeable (In words) Declaration WE INTEND TO CLAIM BENEFIT/REWARD UNDER "REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS (RODTEP) SCHEME"/WE UNDERTAKE TO ABIDE BY FOREIGN EXCHANGE MANAGEMENT ACT, 1999 AS AMENDED FROM TIME TO TIME INCLUDING REALIZATION/REPATRIATION OF FOREIGN EXCHANGE TO FROM INDIA Declaration : We declare that this Invoice shows the actual price of the goods described and that all particulars are true and correct.			TOTAL G.TOTAL		105084.00 105084.00	
			FOR PANKHI EXIM  AUTHORISED SIGNATORY			

P1
Bunji
07/08/23

P2
Bunji
07/08/23

CHA
Rk
07/08/2023

CHA No: AACCR9247FCH005

RASPN SHIPPING SERVICES PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 1 to 2

Print on 01/08/2023 15:03:56

Shipping Bill for Export

Job No.: 0006908 Date: 21/07/2023 S/B No.: 2882749 Date: 01/08/2023

Loading Port: INNSA1 State of Origin: GUJARAT

Exporter's NameIEC No. (0) MPZPK7594F PAN:MPZPK7594F
PANKHI EXIM
322 3RD CENTRAL BAZAR NEAR SNS PLATINA VESU
SURAT GUJARAT 395007
GSTN Type: GSN GSTN No: 24MPZPK7594F1ZS**Consignee's Name**ALMARKAZ ALAWAL GENERAL TRADING LLC
Office No. 606-372, Bayan Business Center,
Dubai Investment Park First, Dubai UAE
UNITED ARAB EMIRATESPort 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 : **P**
Rotation No :
Marks & No(s) :No of Packages : **30**
Loose Packets. : **0**
Type of Packages : **PKG**
Net Weight (KGS) : **1200.000**
Gross Weight (KGS) : **1260.000**
No. of Containers : **0**

AS PER INVOICE, WE INTEND TO CLAIM BENEFIT/REWARD UNDER "REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS(RODTEP)/ROSC TL SCHEM"/WE UNDERTAKE TO ABIDE BY FOREIGN EXCHANGE MANAGEMENT ACT,1999 AS AMENDED FROM TIME TO TIME INCLUDING REALIZATION/REPATRIATION OF FOREIGN EXCHANGE TO FROM INDIA

Forex Bank Acc : **274320110001515**
FOB Value (Rs.) : **8532820.80**
ST / Excise Regn. :
Authorised Dealer Code : **0220150**
I.F.S. Code : **BKID0002743**RBI Waiver No :
RODTEP Amount : **0.00**
Drawback Account No :
DBK Amount : **187722.06**
F ROSCTL Amount : **516236.00****Invoice Details Serial No**Invoice Value : **105084.00 (Rs. 8532820.80)**
FOB Value : **105084.00 (Rs. 8532820.80)**
Invoice No. : **PE/105/2023-24**
Nature of Contract : **FOB**
Contract No. :
Third Party :DBK Value (Rs.) : **187722.06**
Currency of Invoice : **USD**
Invoice Date : **27/07/2023**
Exchange Rate : **USD 1 = Rs. 81.20**
Contract Date :Insurance
Freight
Discount
Commission
Other Deduction
Packing Charges**Rate Currency Amount 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							
	Manufacturer Details							
	Transit Country	Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
1	62044190	GIRLS FROCK OF COTTON						60
	15120	NOS	6.95	Per 1	NOS	105084.00	8532820.80	YES
	Drawback, and ROSCTL					620.77	9386102.88	
#				0	LUT	0	0.00	GNX100
						Tax Value : 0.00	8532820.80	
						IGST Amt : 0.00	9386102.88	

Drawback Details

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	62040301B	0.00	2.20	0.00	31.00	15120.000	187722.06

ROSC TL Details

INV No	Item No	ROSC TL SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSC TL Quantity	State Leavy	Central Leavy	ROSC TL Amount(Rs)
1	1	62040301B	3.60	37.40	2.45	25.50	15120.000	307181.55	209054.11	516235.66

Packages Details

Packages From	Packages To	Kind Package
1	30	PKG

Single Windows Type of Information

Inv/Itc m	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	15120 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI	

RASPN SHIPPING SERVICES PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 2

Print on 01/08/2023 15:03:56

Shipping Bill for Export

Job No.: **0006908** Date: **21/07/2023** S/B No.: **2882749** Date: **01/08/2023**Loading Port: **INNSA1** State of Origin: **GUJARAT**

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	2023080100063169	PE/105/2023-24	331000 Commercial invoice which includes a packing list		01/08/2023	
ALMARKAZ ALAWAL GENERAL TRADING LLC		Office No. 606-372, Bayan Business Center, Dubai Investment Park First, Dubai UAE					
PANKHI EXIM		322 3RD CENTRAL BAZAR NEAR SNS PLATINA VESU SURAT GUJARAT					
1	1	2023080100063170	PE/105/2023-24	934000 Value declaration (GATT Valuation Declaration)		01/08/2023	
ALMARKAZ ALAWAL GENERAL TRADING LLC		Office No. 606-372, Bayan Business Center, Dubai Investment Park First, Dubai UAE					
PANKHI EXIM		322 3RD CENTRAL BAZAR NEAR SNS PLATINA VESU SURAT GUJARAT					

Statement Details

Inv/Item Sn	Code	Title
1/1,	DEC-RS001	<p>I/We PANKHI EXIM holder of IEC No MPZPK7594F, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that:</p> <p>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.</p> <p>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.</p> <p>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.</p>

Following is the list of document attached

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

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

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

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

I declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State Levies under any other mechanism and I am eligible for the rebate claimed for. Further, declare that an Internal Complaints Committee(ICC), where applicable, in pursuance of the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013 has been constituted.


Signature of Exporter/CHA with Date

Q.1
07/08/23

82
07/08/23

CHA
Ran
07/08/2023

6-432

INDIAN CUSTOMS EDI SYSTEM		Port Code		SB No		SB Date	
 INDIAN CUSTOMS EDI SYSTEM CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE - MINISTRY OF FINANCE GOVERNMENT OF INDIA		INNSA1		2882738		01-AUG-23	
		IEC/Br		MPZPK7594F		0	
		GSTIN/TYPE		24MPZPK7594F1ZS GSN			
		CB CODE		AACCR9247FCH005			
		TYPE		INV		ITEM	
		Nos		1		0	
		PKG		32		G.WT KGS 1344	
JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707						*SB22020820231834	

PART - I - SHIPPING BILL SUMMARY													
A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRC	10.RE-EXP	11.LUT		
	SEA	Y	Y	N	Y	Y	N	N	N		Y		
B DECLARANT DETAILS	12.PORT OF LOADING INNSA1 (Jawaharlal Nehru (Nh)					13.COUNTRY OF FINAL DESTINATION UNITED ARAB EMIRATES							
	14.STATE OF ORIGIN Gujarat					15.PORT OF FINAL DESTINATION AEJEA (Jebel Ali)							
	16.PORT OF DISCHARGE AEJEA (Jebel Ali)					17.COUNTRY OF DISCHARGE UNITED ARAB EMIRATES							
	1.EXPORTER'S NAME & ADDRESS					7.CONSIGNEE NAME & ADDRESS							
	PANKHI EXIM					ALMARSA TRANSPORT LLC							
	322 3RD CENTRAL BAZAR NEAR SNS PLAT					INDUSTRIAL AREA 2, ST NO 7, GATE NO							
	SURAT					63, RAS ALKHOUR, DUBAI, U,A,E							
	2.Type Private					AE							
	3. AD CODE: 0220150					8. GSTIN / TYPE 24MPZPK7594F1ZS GSN							
	4.RBI WAIVER NO.& DT					9.FOREX BANK A/C NO. 27XXXXXXXXXX515							
C VALU SUMMA	5.CB NAME RASPN SHIPPING SERVICES P LTD					10.DBK BANK A/C NO. 27XXXXXXXXXX515							
	6.AEO					11. IFSC NO. BKID0002743							
	1.FOB VALUE		2.FREIGHT		3.INSURANC		4.DISCOU		5.COM		D. EX. PR.		
	9101675.52		0		0		0		0		1.DBK CLAIM 200237		
	6.DEDUCTIONS		7.P/C		8.DUTY		9.CESS		4.IGST VALUE		5.RODTEP AMT		
	0		0		0		0		0		6.ROSC TL AMT 550651		
	1.MAWB NO.		2.MAWB DT		3.HAWB NO.		4.HAWB DT		N.O.C.		1.SNO		
	4. CIN NO.		5. CIN DT.		6. CIN SITE ID		2.INV NO.		3. INV AMT.		4.CURRENC		
	23PCEG0802163067700		02-AUG-23		INNSA1		PE/106/2023-24		112089.6		USD		
	E MANIFEST DETAILS	1.CONTAINER					2.SEAL		3.DATE		4.S No		F INVOICE SUMMARY
1SR.NO					2.CHALLAN NO		3.PAYMT DT		4.AMOUNT		H CHALLAN DETAILS		
1.SEAL TYPE					2.NATURE OF CARGO		3.NO. OF PACKETS		4.NO. OF CONTAINERS		5.LOOSE PACKETS		
WAREHOUSE SEALED					CONTAINERISED		32		0		0		
6.MARKS & NUMBERS					AS PER INVOICE, WE INTEND TO CLAIM BENEFIT/REWARD UNDER "REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS(RODTEP)/ROSC TL SCHEM" IWE UNDERTAKE TO ABIDE BY FORIEGN EXCHANGE MANAGEMENT ACT,1999 AS AMENDED FROM TIME TO TOME INCLUDING REALIZATION/REPATRIATION OF FOREIGN EXCHANGE TO FROM INDIA								
1.EVENT					2.DATE		3.TIME		4.LEO NO.		39/851		
5.Submission					01-AUG-23		14:54		6.LEO Date.		02-AUG-23		
5.Assessment					02-AUG-23		11:26		8.BRC Realisation Date		31-MAY-24		
7.Examination					02-AUG-23		17:30						
9.LEO					02-AUG-23		18:34						

Signature Not Verified

Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 05
 Date: 2023.08.02 18:40:45 IST
 Reason: CUSTOMS
 Location: INDIA

Glossary

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

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INDIAN CUSTOMS EDI SYSTEM

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

NAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

PART - II - INVOICE DETAILS

No	2.INVOICE No. & Dt.	3.P.O.No. & Dt.	4.LoC No. & Dt	5.Contract No.&Dt	6.AD code	7.INVTERM
PE/106/2023-24 27/07/2023					0220150	FOB
1.EXPORTER'S NAME & ADDRESS						
PANKHI EXIM						
322 3RD CENTRAL BAZAR NEAR SNS PLAT						
395007						
3.THIRD PARTY NAME & ADDRESS						
ALMARKAZ ALAWAL GENERAL TRADING LLC						
Office No. 806-372, Bayan Business						
Center, Dubai Investment Park First						
Dubai UAE						
4.BUYER AEO STATUS						
1.INVOICE VALUE						
112089.6						
USD						
2.FOB VALUE						
112089.6						
USD						
3.FREIGHT						
0						
USD						
3.DESCRPTION						
GIRLS FROCK OF COTTON						
4.QUANTITY						
16128						
5.UQC						
NOS						
6.RATE						
6.95						
7.DEDUCT						
0						
8.P/C						
1 USD INR 81.2						
9.EXCHANGE RATE						
7.VALUE(F/C)						
112089.6						

LET EXPORT

D. ITEM DETAILS

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

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

Port Code	SB No	SB Date	
INNSA1	2882738	01-AUG-23	
IEC/Br	MPZPK7594F	0	
GSTIN/TYPE	24MPZPK7594F1ZS GSN		
CB CODE	AACCR9247FCH005		
TYPE	INV	ITEM	CONT
Nos	1	1	0
PKG	32	G.WT KGS	1344



*SB22020820231834

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

PART - III - ITEM DETAILS

1.INVSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	1	62044190	GIRLS FROCK OF COTTON	16128	NOS	6.95	112089.6	9101675.52	620.77
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD		
			Y	LUT					60
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback, and ROSCTL	16128	NOS	Gujarat	SURAT					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

INVOICE (1/1)

LET EXPORT COM

GLOSSARY

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

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1 Aug
07/08/23

PK
07/08/23

CHA
Rak
07/08/2023



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

Port Code	SB No	SB Date	
INNSA1	2882738	01-AUG-23	
IEC/Br	MPZPK7594F	0	
GSTIN/TYPE	24MPZPK7594F1ZS GSN		
CB CODE	AACCR9247FCH005		
TYPE	INV	ITEM	CONT
Nos	1	1	0
PKG	32	G.WT	KGS 1344



*SB22020820231834

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

PART - IV - EXPORT SCHEME DETAILS**A. DRAWBACK & ROSL CLAIM**

1.INV SNO	2.ITEM SNO	3.DBK SNO.	4.QTY/WT	5.VALUE	6.RATE	7.DBK AMT	8.STALEV	9.CENLEV	10.ROSC TL AMT
1	1	62040301B	16128	9101675.52	2.2	200236.86	327660	222991	550651

B. AA / DFIA LICENCE DETAILS

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

C. JOBBING DETAILS

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

D. SINGLE WINDOW DECLARATION

1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	ORC	DOO	459			
1	1	CHR	SQC			16128	NOS
1	1	ORC	EPT	NCPTI			
1	1	DTY	GCESS			0	INR
1	1	ORC	STO	24			

E. SINGLE WINDOW DECLARATION - CONSTITUENTS

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

F. SINGLE WINDOW DECLARATION - CONTROL

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

G.SUPPORTING DOCUMENTS

1.INVSN	2.ITMSNO	3 DOCTYPCD	4. ICEGATE ID	5. IRN	6.PARTY CD	7.ISSUE PLA	8.ISS DT	9.EXP DT
1	1	331000	RASPN2022	2023080100062732			01-AUG-23	
1	1	934000	RASPN2022	2023080100062733			01-AUG-23	

H.INVOICE DETAILS

1.SNO	2.INVOICE NO	3.INVOICE AMOUNT	4.CURRENCY
1	PE/106/2023-24	112089.6	USD

I.CONTAINER DETAILS

1.SNO	2.CONTAINER	3.SEAL	4.DATE
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J.AR4 DETAILS

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

K. THIRD PARTY DETAILS

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

L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS

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

M. RODTEP DETAILS

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

Glossary

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

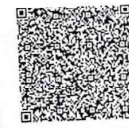
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INDIAN CUSTOMS EDI SYSTEM
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
GOVERNMENT OF INDIA

Port Code	SB No	SB Date	
INNSA1	2882738	01-AUG-23	
IEC/Br	MPZPK7594F	0	
GSTIN/TYPE	24MPZPK7594F1ZS GSN		
CB CODE	AACCR9247FCH005		
TYPE	INV	ITEM	CONT
Nos	1	1	0
PKG	32	G.WT KGS	1344



*SB22020820231834

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

PART - IV - EXPORT SCHEME DETAILS

N. REEXPORT DETAILS

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

OTHER ADDITIONAL INFORMATION

LET EXPORT COPY

Glossary

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

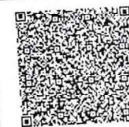
Scan QR Code using ICETRAK Mobile App for authentication.
Visit ICEGATE portal to verify latest version*.

Page 5 Of 6



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

Port Code	SB No	SB Date	
INNSA1	2882738	01-AUG-23	
IEC/Br	MPZPK7594F	0	
GSTIN/TYPE	24MPZPK7594F1ZS GSN		
CB CODE	AACCR9247FCH005		
TYPE	INV	ITEM	CONT
Nos	1	1	0
PKG	32	G.WT KGS	1344



*SB22020820231834

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

PART - V - DECLARATIONS

A. DECLARATION STATEMENT

LET EXPORT COPY

B. AUTHORIZED SIGNATORY

DATE


AUTHORIZED SIGNATORY

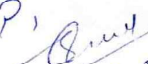
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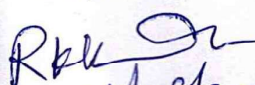
Scan QR Code using ICETRAK Mobile App for authentication.
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Page ,6 Of 6

INVOICE/PACKINGLIST						
Exporter PANKHI EXIM 322 3RD CENTRAL BAZAR NEAR SNS PLATINA VESU SURAT GUJARAT-395007 INDIA			Invoice No. PE/106/2023-24 Date: 27.07.2023 I.E.C. Code No.: MP2PK7594F AD CODE: 0220150 GSTIN: 24MPZPK7594F1Z5			
Consignee ALMARSA TRANSPORT LLC INDUSTRIAL AREA 2, ST NO 7, GATE NO 63, RAS ALKHOUR, DUBAI, U.A.E			Notify : ALMARKAZ ALAWAL GENERAL TRADING LLC Office No. 606-372, Bayan Business Center, Dubai Investment Park First, Dubai UAE			
Pre-Carriage VESSEL			Place of Receipt by Pre- MUMBAI		Country of Final U.A.E	
Vessel/Flight No. First			Port of Loading NHAVA SHEVA		Country of Origin of Goods INDIA	
Port of Discharge JEBEL ALI			Final Destination JEBEL ALI(UAE)		Terms of Delivery and Payment : 180 DAYS DA	
Marks & Nos. Container No.			No. of Pkgs Sr. No.		Description of Goods	
PKGS NO. 31 TO 62 # MARKA GT			(32 PKGS)		READYMADE GARMENTS GIRLS FROCK OF COTTON (HSN:62044190)	
PACKING LIST PKGS NO. 31 TO 62			PCS PER PKGS 504		DISCRIPTION GIRLS FROCK	
GRS WT: 1344.00 KGS NET WT: 1280.00 KGS			TOTAL G.TOTAL		112089.60 112089.60	
Declaration WE INTEND TO CLAIM BENEFIT/REWARD UNDER "REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS (RODTEP) SCHEME"/WE UNDERTAKE TO ABIDE BY FOREIGN EXCHANGE MANAGEMENT ACT, 1999 AS AMENDED FROM TIME TO TIME INCLUDING REALIZATION/REPATRIATION OF FOREIGN EXCHANGE TO FROM INDIA Declaration : We declare that this Invoice shows the actual price of the goods described and that all particulars are true and correct.						
FOR PANKHI EXIM  AUTHORISED SIGNATORY						

P, 
07/08/23

P2

07/08/23

CHA

07/08/2023

CHA No: AACCR9247FCH005

RASPN SHIPPING SERVICES PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)Page# 1 to 2
Print on 01/08/2023 15:03:33

Shipping Bill for Export

Job No.: 0006907 Date: 27/07/2023 S/B No.: 2882738 Date: 01/08/2023

Loading Port: INNSA1 State of Origin: GUJARAT

Exporter's NameIEC No. () MPZPK7594F PAN:MPZPK7594F
PANKHI EXIM
322 3RD CENTRAL BAZAR NEAR SNS PLATINA VESU
SURAT GUJARAT 395007
GSTN Type : GSN GSTN No : 24MPZPK7594F1ZS**Consignee's Name**ALMARSA TRANSPORT LLC
INDUSTRIAL AREA 2, ST NO 7, GATE NO 63,
RAS ALKHOUR, DUBAI, U.A.E
UNITED ARAB EMIRATESPort 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 : **P**
Rotation No :
Marks & No(s).No of Packages : **32**
Loose Packets. : **0**
Type of Packages : **PKG**
Net Weight (KGS) : **1280.000**
Gross Weight (KGS) : **1344.000**
No. of Containers : **0**

AS PER INVOICE, WE INTEND TO CLAIM BENEFIT/REWARD UNDER "REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS(RODTEP)/ROSTL SCHEM"/WE UNDERTAKE TO ABIDE BY FOREIGN EXCHANGE MANAGEMENT ACT,1999 AS AMENDED FROM TIME TO TIME INCLUDING REALIZATION/REPATRIATION OF FOREIGN EXCHANGE TO FROM INDIA

Forex Bank Acc : **274320110001515**
FOB Value (Rs.) : **9101675.52**
ST / Excise Regn. :
Authorised Dealer Code : **0220150**
I.F.S. Code : **BKID0002743**RBI Waiver No :
RODTEP Amount : **0.00**
Drawback Account No :
DBK Amount : **200236.86**
F ROSTL Amount : **550651.00****Invoice Details Serial No**Invoice Value : **112089.60 (Rs. 9101675.52)**
FOB Value : **112089.60 (Rs. 9101675.52)**
Invoice No. : **PE/106/2023-24**
Nature of Contract : **FOB**
Contract No. :
Third Party :DBK Value (Rs.) : **200236.86**
Currency of Invoice : **USD**
Invoice Date : **27/07/2023**
Exchange Rate : **USD 1 = Rs. 81.20**
Contract Date :Insurance
Freight
Discount
Commission
Other Deduction
Packing Charges**Rate Currency Amount Buyer's Name and Address**ALMARKAZ ALAWAL GENERAL TRADING LLC
Office No. 606-372, Bayan Business Center,
Dubai Investment Park First, Dubai UAENature 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							
	Manufacturer Details							
	Transit Country	Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
1	62044190	GIRLS FROCK OF COTTON						
	16128	NOS	6.95	Per 1	NOS	112089.60	9101675.52	60
	Drawback, and ROSTL					620.77	10011843.07	YES
#				0	LUT	0	0.00	GNX100
						Tax Value : 0.00	9101675.52	
						IGST Amt : 0.00	10011843.07	

Drawback Details

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	62040301B	0.00	2.20	0.00	31.00	16128.000	200236.86

ROSTL Details

INV No	Item No	ROSTL SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSTL Quantity	State Leavy	Central Leavy	ROSTL Amount(Rs)
1	1	62040301B	3.60	37.40	2.45	25.50	16128.000	327660.32	222991.05	550651.37

Packages Details

Packages From	Packages To	Kind Package
31	62	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	16128 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI	

RASPN SHIPPING SERVICES PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 2
 Print on 01/08/2023 15:03:33

Shipping Bill for Export

Job No.: 0006907 Date: 27/07/2023 S/B No.: 2882738 Date: 01/08/2023

Loading Port: INNSA1 State of Origin: GUJARAT

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	2023080100062732	PE/106/2023-24	331000 Commercial invoice which includes a packing list		01/08/2023	
ALMARSA TRANSPORT LLC		INDUSTRIAL AREA 2, ST NO 7, GATE NO 63, RAS ALKHOUR, DUBAI, U.A.E					
PANKHI EXIM		322 3RD CENTRAL BAZAR NEAR SNS PLATINA VESU SURAT GUJARAT					
1	1	2023080100062733	PE/106/2023-24	934000 Value declaration (GATT Valuation Declaration)		01/08/2023	
ALMARSA TRANSPORT LLC		INDUSTRIAL AREA 2, ST NO 7, GATE NO 63, RAS ALKHOUR, DUBAI, U.A.E					
PANKHI EXIM		322 3RD CENTRAL BAZAR NEAR SNS PLATINA VESU SURAT GUJARAT					

Following is the list of document attached

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

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

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

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

I declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State Levies under any other mechanism and I am eligible for the rebate claimed for. Further, declare that an Internal Complaints Committee (ICC), where applicable, in pursuance of the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013 has been constituted.

Signature of Exporter/CHA with Date

P.1
 27/08/23

7m
 01/08/23

CHA
 Rk
 01/08/2023

Lab. No. 660/SIB(x)-dt. 21/08/2023

SIB No 288 2738/01.8.23

Report:- The sample as received is in the form of a readymade garment (trousers). It is made of printed woven fabric made of polyester filament yarns on both side. It is having white lining fabric at the inside upper half, made of polyester filament yarns on one side and spun yarns of cotton on another side.

Total weight of the sample = 157.8 gm

% of Polyester filament yarns (including the lining fabric) = 95.04%

Spun yarns of cotton = Balance.

Sealed remnant returned

Sunil Bagotia
13/9/23
Sunil Bagotia
Assistant Chemical Examiner
JNCH Laboratory

Praful Dalal
13/9/23
प्रफुल दलाल / Praful Dalal
रसायन परीक्षक ग्रेड-II / Chemical Examiner Gr. II
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
न्हावा शेवा / Nhava Sheva


Market Enquiry Report of M/s. Pankhi Exim (IEC: MPZPK7594F) conducted on 19.08.2023.

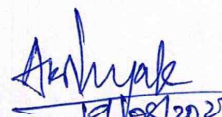
As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Ajit Khadake, authorized representative of exporter, conducted market survey of goods covered under Shipping Bills No. **2882738 & 2882749 both dtd. 01.08.2023** presented for export by **M/s. Pankhi Exim (IEC: MPZPK7594F)**. 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 19.08.2023 in wholesale market near Masjid Bander, Mumbai.

To ascertain the fair market value of the goods, we visited the different Wholesale Shops near Masjid Bander, Mumbai. The sample were opened in presence of authorized representative of exporter Shri Ajit Khadake. 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	<u>Shop 1</u> M/s. G P Creation, Shop No. 1/C, Grd Floor, H.V. Building, 278 Samual Street, Vadgadi, Masjid(W) Mumbai-400003	<u>Shop 2</u> M/s. Baby Zone, 179, Zakaria Masjid Street, Mukadam House, Gorund Floor, Neaar Hashmiya High School, Mumbai-400009.	<u>Shop 3</u> M/s. Ebrahim & Sons 133, Ibrahim Merchand Road, Opp Chinese N Grill Hotel, Mumbai-400003	Average wholesale price	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
2882738 dtd. 01.08.2023	Girls Frock of Cotton	420	435	430	428	62,75,298
2882749 dtd. 01.08.2023	Girls Frock of Cotton	420	435	430	428	58,83,092

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.


 19/08/23
 (Ajit Khadake)
 Authorized representative of exporter


 19/08/2023
 (Ashok Kumar Nayak)
 SO/SIIB(X)



OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II)
Special Investigation and Intelligence Branch (Export)
Jawaharlal Nehru Customs House, Sheva
Navi Mumbai 400 707, Dist. Raigad, Maharashtra
Tel. No. 27244983, Fax No. 27241828, 27241825.

F.No.SG/Misc-104/2023-24/SIIB(X)/JNCH

Date: .08.2023

To

The Addl. Commissioner of Customs,
 CEAC, JNCH

Sub: NOC for Provisional release of the goods covered under Shipping Bill No. 2882749 & 2882738 both dated 01.08.2023- reg.

Please refer to abovementioned subject.

The Exporter M/s Pankhi Exim (IEC-MPZPK7594F) has filed two Shipping Bills no-**2882749 & 2882738 both dated 01.08.2023** for export of goods declared as "RMG Girls frock of cotton". Based on NCTC Inputs, the same was hold by this unit vide hold letter dated 03.08.2023.

Thereafter, the subject goods were 100% examined by SIIB(X) under Panchanama dated 07.08.2023. After market enquiry, FOB was re-determined as detailed below:-

Shipping bill no.	Description	Declared FOB	Redetermined FOB	Declared DBK	Redetermined DBK
2882738 /01.08.23	Girls frock of cotton	91,01,675	62,75,298	2,00,237	1,38,057
2882749 /01.08.23	Girls frock of cotton	85,32,820	58,83,092	1,87,722	1,29,428

24/08/23 As further investigation is still pending, Meanwhile, the exporter vide letter dated 18.08.2023 has requested for provisional release of the goods for **back to Town** purpose.

This office has no objection for provisional release of the said consignment vide 03 Shipping Bill no-2882749 & 2882738 both dated 01.08.2023 for back to Town. Hence, the same is being forwarded for necessary action please.

(P.K. Agrawal)

Commissioner of Customs(In-situ)
SIIB (X), JNCH

Encl:- Copy of shipping bills, packing list, copy-of-Panchanama

PANCHNAMA dated 07.08.2023 in respect of M/s Pankhi Exim DRAWN AT JWR Logistics Pvt. Ltd. CFS.

Pancha No.1		Pancha No.2	
Name	Shivprasad Balasaheb Mahale	Name	Nilesh Baburao Phapale
Age	24	Age	28
Address-	At-Maruti Mandir, Belapur, Bota, Ahmadnagar, Maharashtra-422602	Address-	C/o- Gavthan, Belapur, Ahmadnagar, Maharashtra-422602
Type of ID card	Aadhar Card	Type of ID card	Aadhar Card
Number of ID Card	9484 0528 7310	Number of ID Card	4763 5551 4348
Mobile No.		Mobile No.	8380998665
Occupation	Private Job	Occupation	Private Job

We the above mentioned Panchas were called upon by a person who introduced himself as Shri. Ashok Kumar Nayak, an Intelligence Officer, SIIB(X), JNCH on 07.08.2023 at 0430 hrs at JWR Logistics Pvt. Ltd. CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Panvel, Maharashtra-410206 to witness the examination of goods under shipping bill no. 2882738 & 2882749 both dtd. 01.08.2023 pertaining to exporter M/s Pankhi Exim (IEC:MPZPK7594F). The goods were examined for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here, we were introduced to Shri. Ravindra K Kunder, G-card holder of M/s. RASPN Shipping Services Pvt. Ltd. (License No.11/1949) having Kardex No. 113/2021, Authorized Representative of exporter and Custom Broker. Then the officer explained to us that the exporter M/s Pankhi Exim (IEC:MPZPK7594F) having address at 322, 3rd Central Bazar, Near SNS Platina Vesu, Surat, Gujarat-395007 had filed Shipping Bill No. 2882738 & 2882749 both dtd. 01.08.2023 through Customs Broker M/s. RASPN Shipping Services Pvt. Ltd. (License No.11/1949) for export of their consignment.

We the panchas alongwith Custom Broker representative who represented the exporter and the aforesaid officer visited JWR Logistics Pvt. Ltd. CFS, where the goods were found to Carted inside Shed No. G at location A-8.

We were shown the Hold letter No. 130/2023-24/SIIB(X), JNCH dtd. 03.08.2023 signed by Assistant Commissioner of Customs, SIIB(X), JNCH regarding hold of 02 Shipping Bills having No. 2882738 & 2882749 both dtd. 01.08.2023 M/s Pankhi Exim (IEC:

MPZPK7594F) filed through their authorized Customs Broker M/s. RASPN Shipping Services Pvt. Ltd. (License No.11/1949). Further we were shown the above mentioned Shipping Bills and respective Export Invoice, Packing List and check list of the goods attempted to be exported. The details of the said shipping bills were tabulated as below:

Table-I

Sr.No.	SB No./date	Description of goods	No. of Packages
1.	2882738 dtd. 01/08/2023	RMG	32
2.	2882749 dtd. 01/08/2023	RMG	30

The Customs Officer in presence of us and in presence of representative of Custom Broker took up the Shipping Bills No. 2882738 & 2882749 both dtd. 01.08.2023 and its respective invoices and packing lists.

The goods were found to be packed in white polypropylene bags. There after each of these packages were opened one after another with the help of labourers of the CFS. In each of the bags there were found to be garments i.e. Girls frocks of Cotton. The quantity and declaration of the goods are found to be as mentioned in the shipping bills, invoices and packing lists.

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

These goods were then re-packed in the same packages and kept at the same location i.e. Shed No. G , A-8 of JWR Logistics Pvt. Ltd. CFS, 15-23, National Highway 4B, Panvel- JNPT Highway, Village- Padeghar, Panvel, Maharashtra-410206 in presence of us and in presence of the authorized representative of CB and the same were handed over to Manager, JWR Logistics Pvt. Ltd. CFS for safe custody.

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

The Panchanama running into 03 pages ended on the same place and same date i.e. 07.08.2023 at 2030 Hrs. Panchanama was carried out in our presence and in the presence of the authorized representative of Custom Broker. Panchanama was carried out in peaceful and

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Rok Sh
07/08/2023

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 07th day of August, 2023.

Anshyak
07/08/2023
I.O./SIIB(X), JNCH

Rak In
07/08/2023
CB/Representative

Qumy
07/08/23
Pancha-I

Shirprasad.B.mahale

sun1410
07/08/23
Pancha-II

Nilegh.B.Dhapale

Statement of Shri Kanubhai G. Solanki, S/o Govindbhai Solanki, Date of Birth-10.04.1970, Authorised Representative of the Exporting Firm M/s. Pankhi Exim (IEC-MPZPK7594F), resident of D/1, Sargam Palace, near Suyog Nagar Society, Bhatar, Surat City, PO-Althan, Dist.-Surat, Gujarat- 395017, recorded under Section 108 of the Customs Act, 1962, in the office of Special Investigation and Intelligence Branch (Export), situated at 5th floor, JNCH, Dist.- Raigad – 400707, at 04:00 PM on 13.01.2025.

In pursuance of Summons issued under CBIC- DIN- 20241278NT0000999A3D 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 23.12.2024, in order to get my statement recorded; however, I was unable to present myself for the same on the given date in view of my ill health and therefore, I, Kanubhai G. Solanki, Authorised Representative of the Exporting firm M/s. Pankhi Exim (IEC- MPZPK7594F), present myself today on 13.01.2025 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 (wife and son). My Aadhar No. is 5554 3040 8946, a copy of which, I am submitting, for my identity proof. I completed my Secondary Education, in 1988, from Jivan Sadhna Vidyalaya, Surat. I can read, write and understand Hindi and English languages. My mobile no. is 9228727770.

Q.1 Please introduce yourself and your Company M/s. Pankhi Exim (IEC-MPZPK7594F).

Ans.: I am Kanubhai G. Solanki, Authorised Representative of the Exporting firm M/s. M/s. Pankhi Exim (IEC- MPZPK7594F). I look after operations and other day-to-day activities. Further, M/s. Pankhi Exim (IEC- MPZPK7594F) having address at 322, 3rd Central Bazar, Near SNS Platina Vesu, Surat, Gujarat-395007, is a Proprietorship firm, incorporated and registered in GST, on 10.11.2022, to engage into the business of Export and Domestic trading in textile goods.

Q.2 How did your firm get into the business of Export/Trading?

Ans.: The proprietor of our firm was working in a private textile mill in Surat where I met a few buyers and agents for both domestic as well as overseas market and came to know about the process of export of textile goods. Then, he left his job to start the business of export of textile goods.

Q.3 When did you export your first shipment and from where?

Ans.: We had exported our first 03 shipments having Shipping Bill No.1624604, 1624625 & 1624626, all dtd. 08.06.2023, from Nhava Sheva Port (INNSA1).

Q.4 Have you exported from any other port?

Ans.: No sir, as per my knowledge.

Q.5 How many overseas buyers are there for your company?

Ans.: At present, there are only 02 buyers with whom the company has done business transactions; however, there are other potential overseas buyers/clients.

Q.6 How many Shipments have you exported till date?

Ans.: A total of 03 Shipments have been exported by my firm.

Q.7 Have you filed Shipping Bills No.2882738 & 2882739, both dtd. 01.08.2023?

Ans.: Yes, we have filed the Shipping Bills No.2882738 & 2882739, both dtd. 01.08.2023, through our CHA M/s. Raspn Shipping Services Pvt. Ltd. (CHA License No.11/1949) which were put on hold by SIIB(X), JNCH.

Q.8 Do you agree with 100% examination done under Panchanama dated 07.08.2023? Were you present during examination?

Ans.: I agree with examination done under Panchanama dated 07.08.2023. I was not present during the Examination of the goods; however, our authorized representative Shri Ravindra G. Kunder was present during examination. I have put my dated signature on the same, as a token of agreeing with it.

Q.9 As you are an exporter, from where did you purchase the goods covered under the Shipping Bills No.2882738 & 2882739, both dtd. 01.08.2023?

Ans.: I am unable to recall it right now; however, I will submit copies of the Tax invoices along with E-way Bills, within 03 days.

Q.10 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 use account No.274320110001515, maintained on the name of M/s. Pankhi Exim, in Bank of India, Ghoddod Road Branch, (IFSC-BKID0002743), for remittance of export proceeds and for other purposes as well and we have used the same account for purchasing the above said goods.

Q.11 Is your supply chain of the goods, pertaining to Shipping Bills No.2882738 & 2882739, both dtd. 01.08.2023, proper and genuine?

Ans.: Supply chain of all the goods, pertaining to the aforesaid Shipping Bills is proper and genuine. I will submit copies of Tax invoices, E-way Bills pertaining to all the Shipping Bills, GST returns and bank account statement of the company as a proof, to your office, within 03 days.

Q.12 Have you ever over-valued the goods, pertaining to all the 05 Shipping Bills, in order to draw undue export-incentives?

Ans.: No, I haven't over-valued the goods in any Shipping Bill, in order to draw undue export-incentives. I will submit copies of Tax invoices and bank account statement of the company, as a proof, to your office, within 03 days.

Q.13 Do you agree with the Market Enquiry Report dtd. 19.08.2023? Were you present during the Market Enquiry?

Ans.: I agree with the Market Enquiry Report dtd. 19.08.2023. I was not present during the Examination of the goods; however, our authorized representative Shri Ajit Khadake was present during the Market Enquiry. I have put my dated signature on the same, as a token of agreeing with it.

Q.14 Can you provide copies of BRCs regarding all the past shipments?

Ans.: We have exported total 03 shipments till date; however, BRC pertaining to these 03 aforesaid Shipping Bills has not been received till date which I will submit in due course.

Q.15 Have you ever been penalized by Customs, GST or any Govt. agency till date?

Ans.: No Sir, I have never been penalized by Customs, GST or any Govt. agency till date.

Q.16 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.

(Kanubhai G. Solanki)

Authorised Representative of the Exporting firm
M/s. Pankhi Exim (IEC- MPZPK7594F)

Drawn by me: