
 सत्यमेव जयते	सीमाशुल्कआयुक्तकार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II न्हावाशेवा, तालुका- उरण, जिला- रायगढ़, महाराष्ट्र-400 707 NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA- 400707	
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F.No.: CUS/ASS/MISC/1302/2024-CEAC

Date: 16.10.2025

F. No: SG/MISC-106/2022-23 CIU JNCH

DIN: 20251078NT00000DBDA

SCN No.: 1172/2025-26/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. Polytrade Enterprises (IEC- CWJPK9002R) having its registered office address 1st Floor, Office No. 110, Mastermind-V, Royal Palms, Aarey Milk Colony, Goregaon (East), Mumbai, MH-400065. (hereinafter also referred to as the "exporter") had filed 05 Shipping Bills Nos -1809642, 1809643, 1809647, 1809656 and 1809668 all dated 01.06.2022 through their authorized Customs Broker M/s Sai Siddhi Forwarders (CB Code: AAKPG1281FCH001) for export of a consignment of goods declared as "Woven Fabrics Containing 85% or more by weight of poly grey fabrics Polyester grey fabrics (GSM 52)." (Hereinafter called as "the goods") under claim of Drawback & RoDTEP (Remission of Duties and Taxes on Exported Products). The details of the said 05 Shipping Bills are tabulated as under: -

TABLE-I

Sr. No.	SB NO. & DATE	DECLARED DESCRIPTION OF GOODS	QTY (SQM)	Unit Price (USD)	DECLARED FOB(in Rs)
1	1809642 01-06-2022	Woven Fabrics Containing 85% or more by weight of poly grey fabrics Polyester grey fabrics (GSM 52)	121926.45	0.85	7969722.21
2	1809643 01-06-2022	Woven Fabrics Containing 85% or more by weight of poly grey fabrics Polyester grey fabrics (GSM 52)	122702.13	0.85	8020424.69
3	1809647 01-06-2022	Woven Fabrics Containing 85% or more by weight of poly grey fabrics Polyester grey fabrics (GSM 52)	126208.19	0.85	8249598.22

4	1809656 01-06-2022	Woven Fabrics Containing 85% or more by weight of poly grey fabrics Polyester grey fabrics (GSM 52)	123846.38	0.85	8095218.4
5	1809668 01-06-2022	Woven Fabrics Containing 85% or more by weight of poly grey fabrics Polyester grey fabrics (GSM 52)	123796.93	0.85	8091986.29

2. On the basis of specific information received from ADG/NCTC, regarding export of suspicious consignment of M/s. Polytrade Enterprises (IEC- CWJPK9002R) covered under Shipping Bills Nos- 1809642, 1809643, 1809647, 1809656 and 1809668 all dated 01.06.2022 (hereinafter referred to as "Shipping Bill"), the subject goods were kept on hold vide Hold No. 63/2022-23 issued under F. No. SG/MISC-01/CIU,JNCH Hold/2022-23 dated 06.06.2022 (RUD-I) for examination of the same as it was suspected that the Exporter has mis-declared the goods and over-invoiced its value to claim undue export benefits.

3. Consequently, the subject goods pertaining to the above Shipping Bills were examined 100% under panchanama dated 14.06.2022 (RUD-II) in the presence of authorized representative of the exporter i.e. Shri Kunal Anil Ghag,, G-card holder of CB M/s Sai Siddhi Forwarders. During examination, the quantity of the goods were found as declared in the Shipping Bills. However, Representative Sealed Samples (RSS) were drawn and were sealed for the purpose of testing of declared description and for valuation through market enquiry also.

4. Further, to ascertain the nature, composition and correct classification of the subject goods, the representative samples drawn at the time of Panchanama were forwarded to DYCC, JNCH for testing. As per DYCC Test Reports (RUD-III), it is noticed that the goods were found of lower GSM than the declared GSM which reduces the value of the declared goods as the goods with the higher GSM would increase the cost of the woven fabrics. It can be inferred that GSM was declared higher advertently with the intention to show higher value of goods to be exported to claim export benefits/incentives. thus, the goods were found of lesser GSM than the declared GSM which leads to the reason of doubt of overvaluation of the goods intended to be exported. Findings of the DYCC reports are detailed below:

Table-II

SR No.	SB NO. & DATE	DECLARED DESCRIPTION OF GOODS	RE-DETERMINED DESCRIPTION OF GOODS AS PER TEST REPORT
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1	1809642 & 01-06-2022	Woven Fabrics Containing 85% or more by weight of poly grey fabrics Polyester grey fabrics (GSM 52)	Woven Fabric Wholly composed of Polyester Filament Yarn (GSM 28.30)
2	1809643 & 01-06-2022	Woven Fabrics Containing 85% or more by weight of poly grey fabrics Polyester grey fabrics (GSM 52)	Woven Fabric Wholly composed of Polyester Filament Yarn (GSM 29.32)
3	1809647 & 01-06-2022	Woven Fabrics Containing 85% or more by weight of poly grey fabrics Polyester grey fabrics (GSM 52)	Woven Fabric Wholly composed of Polyester Filament Yarn (GSM 29.59)
4	1809656 & 01-06-2022	Woven Fabrics Containing 85% or more by weight of poly grey fabrics Polyester grey fabrics (GSM 52)	Woven Fabric Wholly composed of Polyester Filament Yarn (GSM 28.32)
5	1809668 & 01-06-2022	Woven Fabrics Containing 85% or more by weight of poly grey fabrics Polyester grey fabrics (GSM 52)	Woven Fabric Wholly composed of Polyester Filament Yarn (GSM 29.81)

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

5. Re-determination of Valuation

5.1 Whereas, during 100% examination, it was suspected that *"the goods appeared to be mis-declared in terms of value"*, owing to the quality of fabric, was found inferior and the same is also supported by DYCC reports. Thus, the declared value appears liable to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

5.2 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) and sub-rule (2), 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.

5.3 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.

5.4 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.

5.5 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 05.08.2022 (RUD-IV) in the presence of authorized representative of the exporter Shri Abhijit Balu Kanase, G card Holder, M/s Sai Siddhi Forwarders and the average wholesale price of the goods was re-determined in respect of all subject 05 live shipping bills, thus as per Section 2(30) of Customs act 1962, and accordingly in same proportionate, declared FOB value needs to be re-determined as detailed at Table-III below:

Table-III

Sr. No.	SB NO. & DATE	DECLARED DESCRIPTION OF GOODS	QTY (SQM)	DECLARED FOB(in Rs)	Re-determined FOB (Average whole sale price as per market survey)
1	1809642 & 01-06-2022	Woven Fabrics Containing 85% or more by weight of poly grey fabrics Polyester grey fabrics (GSM 52)	121926.45	7969722.21	6129364.57
2	1809643 & 01-06-2022	Woven Fabrics Containing 85% or more by weight of poly grey fabrics Polyester grey fabrics (GSM 52)	122702.13	8020424.69	6168358.78

3	1809647 & 01-06-2022	Woven Fabrics Containing 85% or more by weight of poly grey fabrics Polyester grey fabrics (GSM 52)	126208.19	8249598.22	6344611.92
4	1809656 & 01-06-2022	Woven Fabrics Containing 85% or more by weight of poly grey fabrics Polyester grey fabrics (GSM 52)	123846.38	8095218.4	6225881.37
5	1809668 & 01-06-2022	Woven Fabrics Containing 85% or more by weight of poly grey fabrics Polyester grey fabrics (GSM 52)	123796.93	8091986.29	6223395.47
Total				40426949.81	31091612.11

5.6 FOB value of the goods was revised as per market Survey conducted as per Rule 6 of Customs Valuation Determination of Value of Export Goods) Rules, 2007 and found that the consignments were grossly overvalued. Thus, on reasonable belief that the goods attempted to be exported vide above mentioned Shipping Bills filed by Customs Broker M/s. Sai Siddhi Forwarders (CB Code: AAKPG1281FCH001), on behalf of the exporter M/s. Polytrade Enterprises (IEC- CWJPK9002R) were liable to be confiscated under Section 113(i),113(ia) and 113(ja) of Customs Act 1962. Hence, the above mentioned goods were seized on 10.08.2022 vide DIN-20220878NU000000F4D3 under Section 110 of the Customs Act, 1962 (RUD - V).

6. In the meantime, as per exporter's request vide letter dated 29.07.2022 (RUD-VI) CIU,JNCH vide letter dated 08.08.2022 to the Joint Commissioner (CEAC), Export Commissionerate has given NOC (RUD-VII) for Provisional release of goods for Back to Town under section 110A of the Customs Act,1962, on execution of bond from Exporter in the proper form with such security and conditions as the adjudicating authority may requires. The goods covered under the above-mentioned shipping bills have been given the permission of Back to Town on 11.10.2022 as per email dated 30.12.2024 (RUD-VIII) received from JWR Logistics Pvt Ltd and the same has been verified from the ICES 1.5 system. Thereafter, the statements of the Exporter was also recorded for further investigation.

7. Recording of the Statement:

7.1 Voluntary Statement of Mr. Dilip Gajanan Karlekar, Proprietor of M/s Polytrade Enterprises (IEC-CWJPK9002R) was recorded under section 108 of the Customs Act, 1962 on 01.08.2022 (RUD-IX) ,wherein he inter-alia stated following:

- a. that he is the proprietor of M/s. Polytrade Enterprises (IEC-CWJPK9002R) & IEC of M/s. Polytrade Enterprises (IEC-CWJPK9002R) was obtained on 24.05.2022;

- b. that he along with his team looks after the procurement of the goods, transportation, inspection of the purchased goods, packing & repacking etc. of M/s. Polytrade Enterprises (IEC-CWJPK9002R) with GSTIN- 27CWJJPJ9002R1ZU & there are 3 employees working in the firm;
- c. that he had placed the order for procurement of goods from local market for further export & the goods covered under these 05 Shipping Bills Nos. 1809642, 1809643, 1809647, 1809656 and 1809668 all dated 01.06.2022 were attempted to be exported by M/s. Polytrade Enterprises (IEC-CWJPK9002R);
- d. that he has seen the test reports all dated 06.07.2022 with respect to Shipping Bills Nos. 1809642, 1809643, 1809647, 1809656 and 1809668 all dated 01.06.2022 and put his dated signature as a token of having seen the same and also stated that he cannot say anything about this as the goods i.e. polyester grey fabric (GSM-52) were procured from the local market in lot. he was not aware about the same;
- e. that he himself placed the order in the local market for the goods to be exported & he met with the local suppliers based in Mumbai through one of his friends;
- f. that the goods are procured on credit of 90 days, nothing has been paid to the local supplier till now as the export could not be done. Suppliers from local market are pressing me hard for the payments and his order of export was also cancelled. That's why they have requested the department for the Back to Town;
- g. that the consignment was purchased by him from local markets of Mumbai i.e. Kurla and Govandi Market. Therefore, e-way bills not generated by his firm. The goods were transported directly to CFS;
- h. that he himself contacted foreign buyers for getting orders & he got the order through Mr. Imran Shaikh having mobile no.+971502603535, who is a local trader (Broker) in Dubai and then he contacted with the buyer telephonically and confirmed the order. he does not have a purchase order for the goods as the order was placed over telephonic conversation through broker;
- i. he has not received any payment from overseas buyer yet, as the terms of payment were payment after delivery of goods. Due to the delay in the consignment, his overseas buyer had cancelled the order. In view of the same, they have requested the department for the Back to Town as the order cancelled;
- j. that this is the first shipment of the company M/s. Polytrade Enterprises (IEC-CWJPK9002R) & his employee handed over Export invoice/Packing list to Customs broker M/s. Sai Siddhi Forwarders office by hand;
- k. that as they are exporting the goods under LUT and they received goods on 0.1 % GST invoice, they are not issuing GST invoice, shipping bills are being filed based on the export invoice & packing list;
- l. that the goods were procured from different suppliers from different areas of Mumbai;
- m. that due to the delay in the consignment, his overseas buyer has cancelled the order regarding the same, they have requested the department for the Back to Town as the order got cancelled. He requested our office to grant Back to Town permission and he submitted that he would be available for further enquiry in this case as and when required.

7.2 Statement of CHA:

Further, voluntary Statement of Shri Kunal Anil Ghag, authorised person of Customs Broker M/s. Sai Siddhi Forwarders (CB Code:- AAKPG1281FCHOO1) was recorded under section 108 of the Customs Act, 1962 on 26.12.2024 (RUD-X) wherein he inter-alia stated following :

- a. that he is a 'G card holder' of M/s. Sai Siddhi Forwarders (CB Code: AAKPG1281FCHOO1) & all the shipping bill Nos. 1809647, 1809643, 1809656, 1809642 and 1809668 all dated 01.06.2022 were filed by his firm;
- b. that M/s. Sai Siddhi Forwarders is a proprietorship Firm and it was formed in 1998 & only one employee i.e. Mr. Kunal Anil Ghag G card holder are there in his firm;
- c. that he knows the exporter from 28/05/2022 & physical KYC was not done by his firm;
- d. that they didn't conduct physical KYC because their firm didn't have any employee to conduct the physical KYC but their firm did KYC of the exporter by sending letter through registered AD (Acknowledgment Due);
- e. that he was not aware about the fact that the exporter was exporting the goods by mis-declaring in term of nature and composition;
- f. that he was not aware about a case is being investigate against the exporter M/s. Polytrade Enterprises (IEC-CWJPK9002R) & this was his first consignment of M/s. Polytrade Enterprises;
- g. that he has not received any payment from exporter but he usually charges Rs. 3000/- per shipping bill for Agency charges & Miscellaneous expenses.
- h. that the exporter has already completed Back to Town of the goods by submitting Provisional Bond and Bank Guarantee.

8. From the above, it appears that the Exporter has mis-declared the goods in terms of exact description and value which was confirmed vide DYCC reports and market enquiry conducted on 05.08.2022 in presence of representative of the Exporter . Thus, based on DYCC results and market enquiry, the total export benefits availed by the Exporter were re-determined in case of 05 live Shipping Bills & is given below:

Table-IV

SR No.	SB NO. & DATE	DECLARED DESCRIPTION OF GOODS	RE-DETERMINED DESCRIPTION OF GOODS AS PER TEST REPORT	Declared DBK	Declared RoDTEP	Re-determined DBK	Re-determined RoDTEP
1	1809642 & 01-06-2022	Woven Fabrics Containing 85% or more by weight of poly grey	Woven Fabric Wholly composed of Polyester Filament Yarn	119546	55788.05	91940.47	42905.56

		fabrics Polyester grey fabrics (GSM 52)	(GSM 28.30)				
2	1809643 & 01-06-2022	Woven Fabrics Containing 85% or more by weight of poly grey fabrics Polyester grey fabrics (GSM 52)	Woven Fabric Wholly composed of Polyester Filament Yarn (GSM 29.32)	120306	56142.97	92525.39	43178.52
3	1809647 & 01-06-2022	Woven Fabrics Containing 85% or more by weight of poly grey fabrics Polyester grey fabrics (GSM 52)	Woven Fabric Wholly composed of Polyester Filament Yarn (GSM 29.59)	123744	57747.18	95169.18	44412.28
4	1809656 & 01-06-2022	Woven Fabrics Containing 85% or more by weight of poly grey fabrics Polyester grey fabrics (GSM 52)	Woven Fabric Wholly composed of Polyester Filament Yarn (GSM 28.32)	121428	56666.52	93388.22	43581.17
5	1809668 & 01-06-2022	Woven Fabrics Containing 85% or more by weight of poly grey fabrics Polyester grey fabrics (GSM 52)	Woven Fabric Wholly composed of Polyester Filament Yarn (GSM 29.81)	121380	56643.9	93350.93	43563.77
		Total		606404.00	282988.62	466374.19	217641.3

Table-V

Declared FOB(in Rs)	Re-determined FOB(in Rs)	Declared DBK(in Rs)	Re-determined DBK(in Rs)	Declared RoDTEP (in Rs)	Re-determined RoDTEP (in Rs)
4,04,26,949.81	3,10,91,612.11	6,06,404.00	4,66,374.19	2,82,988.62	2,17,641.30

9. 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. 1,40,029.81/- & differential RoDTEP amounting to Rs 65,347.32/-, which was not legitimately available to him, thereby attempted to cause loss to the Government Exchequer. This shows the guilty intention on the part of the Exporter. Thus, it appears that the goods under 05 Shipping Bills no.- 1809647, 1809643, 1809656, 1809642 and 1809668 all dated 01.06.2022 are liable for confiscation under the provisions of section 113(i),113(ia) and 113(ja) of the Customs Act, 1962.

10. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

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

Section 50: Entry of goods for exportation. -

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

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

(2) The Exporter of any goods, while presenting a shipping bill or bill of export, shall make and subscribe to a declaration as to the truth of its contents.

(3) The Exporter who presents a shipping bill or bill of export under this section shall ensure the following, namely:-

- the accuracy and completeness of the information given therein;
- the authenticity and validity of any document supporting it; and
- compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

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

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

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

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

Section 114AA:

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

B. Regulation No. 10 of CBLR, 2018: -

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

(n) verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information;

C. THE FOREIGN EXCHANGE MANAGEMENT ACT, 1999-

Section 8- Realisation and repatriation of foreign exchange. –Save as otherwise provided in this Act, where any amount of foreign exchange is due or has accrued to any

person resident in India, such person shall take all reasonable steps to realise and repatriate to India such foreign exchange within such period and in such manner as may be specified by the Reserve Bank.

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.

11. From the facts, evidences and provisions discussed above, it appears that Exporter had mis-declared the goods in terms of exact composition/description & value to avail undue drawback &RoDTEP benefits. Therefore, the FOB value of the goods covered under the said 05 shipping bills no-1809647, 1809643, 1809656, 1809642 and 1809668 all dated 01.06.2022 has been re-determined under Rule 6 of CVR, 2007 which comes to Rs 3,10,91,612.11/- against declared FOB of Rs 4,04,26,949.81/-. Thus, it appears that by mis-declaring the value of all the goods, the Exporter had attempted to claim undue/excess export benefit i.e. differential Drawback to the tune of Rs. 1,40,029.81/- & differential RoDTEP amounting to Rs 65,347.32/-, in case of the said 05 Shipping Bills no.- 1809647, 1809643, 1809656, 1809642 and 1809668 all dated 01.06.2022 and these 05 shipping bills need to re-assessed with re-determined drawback &RoDTEP to Rs 4,66,374.19/- & Rs 2,17,641.30/-against declared drawback &RoDTEP of Rs 6,06,404.00/- & Rs 2,82,988.62/- respectively.

12. In this case, the Exporter had mis-declared the exact composition and value of the goods to claim undue export benefits i.e. Drawback &RoDTEP, intentionally and in breach of provisions of Section 50 of the Customs Act, 1962 read with Rule 11 of Foreign Trade (Regulations) Rules, 1993. Thus, it appears that the goods under 05 Shipping Bills no.- 1809647, 1809643, 1809656, 1809642 and 1809668 all dated 01.06.2022 appears liable for confiscation under the provisions of section 113(i),113(ia) and 113(ja) of the Customs Act,

1962 and hence, rendered themselves liable for penalty under section 114(iii) & 114AA of the Customs Act, 1962.

13. Further, the CHA during his statement dated 26.12.2024 u/s 108 of Customs act 1962 informed that they had not verified the KYC of the exporter. Hence, there appears violation of CBLR Regulations 2018 on the part of CB in the instant case. And From the examination and submission made by M/s. Sai Siddhi Forwarders (CB Code: AAKPG1281FCH001), and scrutiny of documents, it appears that Customs Broker M/s. Sai Siddhi Forwarders (CB Code: AAKPG1281FCH001), had attempted to affect the export of the impugned goods by way of mis-declaring the contents of Shipping Bills as well as by inflating the FOB of the Goods. Thereby CB had not exercised due diligence in discharging their obligation as required under Regulation 10(d), 10 (e) & 10 (n) of CBLR, 2018 and hence, has rendered themselves liable for penalty under Regulations 18 of the CBLR 2018.

14. In addition, it also appears that M/s. Sai Siddhi Forwarders (CB Code: AAKPG1281FCH001), is liable for penalty under Section 114(iii) and 114AA of the Customs Act, 1962, for their acts of omission and commission which has rendered the goods covered under the subject 5 Shipping Bills liable for confiscation.

15. As per the statement of the exporter it was the first shipment of the company M/s. Polytrade Enterprises (IEC- CWJPK9002R) and the same has also been verified from ICES 1.5 system that the exporter has not filed any shipping bill in last 05 years from 01.06.2022.

16. Now, therefore, the Exporter M/s. Polytrade Enterprises (IEC- CWJPK9002R), having address at 1 st Floor, Office No. 110, Mastermind-V, Royal Palms, Aarey Milk Colony, Goregaon (East), Mumbai, MH-400065, is hereby called upon to explain in writing to the Addl./Joint Commissioner of Customs, CAC, NS-II, JNCH, Nhava-Sheva, Tal.-Uran, Dist-Raigad, Maharashtra 400707 (the Adjudicating Authority in this case), within 30 days of the receipt of this notice as to why: -

- (i) The total declared FOB value of 05 Shipping bills no- 1809647, 1809643, 1809656, 1809642 and 1809668 all dated 01.06.2022 of Rs 4,04,26,949.81/-, 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 Rs 3,10,91,612.11/- under Rule 6 of the Customs Valuation (Determination of value of export goods) Rules, 2007.
- (ii) The 05 Shipping Bills no.- 1809647, 1809643, 1809656, 1809642 and 1809668 all dated 01.06.2022, should not be re-assessed with re-determined FOB value of Rs 3,10,91,612.11/- with re-determined Drawback & RoDTEP to Rs 6,06,404.00/- & Rs 2,82,988.62/- respectively against declared Drawback & RoDTEP of Rs 6,06,404.00/- & Rs 2,82,988.62/- respectively and claimed drawback and RoDTEP should not be rejected as the goods are provisionally released for Back to Town.

- (iii) The goods vide 05 Shipping bills no-- 1809647, 1809643, 1809656, 1809642 and 1809668 all dated 01.06.2022 having FOB value of Rs 4,04,26,949.81/-should not be confiscated under Section 113(i),113(ia) and 113(ja) of the Customs Act, 1962.
- (iv) Penalty should not be imposed upon the Exporter M/s Polytrade Enterprises (IEC-CWJPK9002R) under Section 114(iii) & 114AA of the Customs Act, 1962 for omission and commission on the part of the Exporter for attempting to claim undue/excess export benefit in current export consignments which have rendered the export goods liable for confiscation under section 113 of the Customs Act, 1962.
- (v) The Bond should not be enforced and Bank Guarantee of Rs. 4,00,000/(Rupees Four Lakh Only) at the time of Provisional release of the goods for Back To Town, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

17. Now, therefore, the Customs Brokers M/s. Sai Siddhi Forwarders (CB Code: AAKPG1281FCH001), having address at Shop no. 1, Neelkanth Corner CHS Ltd Sector 2, Plot no 2, Sanpada Navi Mumbai-400705, is hereby called upon to explain in writing to the Addl./Joint Commissioner of Customs, CAC, NS-II, JNCH, Nhava-Sheva, Tal.-Uran, Dist-Raigad, Maharashtra 400707 (the Adjudicating Authority in this case), within 30 days of the receipt of this notice as to why: -

(i) Penalty should not be imposed upon the Customs Brokers M/s. Sai Siddhi Forwarders (CB Code: AAKPG1281FCH001) under Regulations 18 of the CBLR(Customs Brokers Licensing Regulations), 2018 for not complying with the norms stipulated in Regulation 10 (d), (e) &10(n) of CBLR, 2018.

(ii) Penalty should not be imposed upon the Customs Brokers M/s. Sai Siddhi Forwarders (CB Code: AAKPG1281FCH001) under Section 114(iii) & 114AA of the Customs Act, 1962 for their acts of omission and commission which rendered the goods covered under the subject 5 Shipping Bills liable for confiscation under section 113(i), 113(ia) & 113(ja) of the Customs Act, 1962.

18. The notice is required to specifically mention in their written reply as to whether they wish to be heard in person before the case is decided. In case the notice does not submit a written reply within the aforesaid period or if they fail to attend the personal hearing, whenever it is fixed by the adjudicating authority, the case will be decided on the basis of material evidence available on record, ex parte, without any further reference to them.

19. This Show Cause Notice is issued without prejudice to department's right to amend, modify, supplement and revise the Show Cause Notice with additional facts in support of allegation contained in the Show Cause Notice. This Notice is issued without prejudice to any other action that may be initiated against the noticee or any other person under the Customs Act, 1962 or any other Act or law for the time being in force in India in relation to the goods covered in this Show Cause Notice also.

20. The list of Relied Upon Documents is attached as Annexure-I.

WKS.B
16/10/25

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

To,

1. **M/s. Polytrade Enterprises (IEC- CWJPK9002R),**
1 st Floor, Office No. 110, Mastermind-V,
Royal Palms, Aarey Milk Colony,
Goregaon (East), Mumbai, MH-400065.
2. **M/s. Sai Siddhi Forwarders (CB Code: AAKPG1281FCH001),**
Shop no. 1, Neelkanth Corner CHS Ltd Sector 2, Plot no 2,
Sanpada Navi Mumbai-400705

Copy to:

1. The Dy. Commissioner of Customs, CRAC(X), JNCH, Nhava Sheva.
2. The Dy. Commissioner of Customs, CIU, JNCH, Nhava Sheva.
3. The Dy. Commissioner of Customs, CAC, NS-II, JNCH, Nhava Sheva.
4. The Superintendent of Customs, EDI/JNCH
5. The Notice Board.
6. Office Copy.

Annexure - I (Relied Upon Documents)

Sr. No.	List of Relied Upon Documents
RUD-I	Hold Letter dated 06.06.2022
RUD-II	Panchanama dated 14.06.2022
RUD-III	DYCC Test Report
RUD-IV	Market Survey dated 05.08.2022
RUD-V	Seizure Memo dated 10.08.2022
RUD-VI	Exporter's request letter for BTT dated 29.07.2022
RUD-VII	NOC for Provisional release dated 08.08.2022
RUD-VIII	Back to Town details of the goods
RUD-IX	Statement of Proprietor of M/s Polytrade Enterprises dated 01.08.2022
RUD-X	Statement of the Customs Broker dated 26.12.2024



RUD-I
 OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL),
 MUMBAI ZONE -II, CENTRAL INTELLIGENCE UNIT,
 JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
 DIST- RAIGAD, MAHARASHTRA - 400 707.
 E-mail Id- suptadmn-ciujnch@gov.in

①

F. No. SG/Misc-01/CIU, JNCH Hold/2022-23

Date: 06.06.2022

HOLD NO. 63 /2022-23

To,

The Manager,
 JWR - CFS.

Gentleman,

Sub: Placing of consignment on Hold- reg.

I have been directed to inform you that the following consignment has to be put on hold.

S/B No. & Date	Exporter
1809642 / 01.06.2022	M/s Polytrade Enterprises
1809643 / 01.06.2022	
1809647 / 01.06.2022	
1809656 / 01.06.2022	
1809668 / 01.06.2022	

Note: This information is confidential in nature and the details should not be shared or parted with any unauthorized person by means of any communication. The Consignment should be placed under CCTV surveillance.

This issues with the approval of the Commissioner of Customs, NS-G, JNCH, Nhava Sheva.

Abhinav Kumar
 06/06/22

(Abhinav Kumar)
 Deputy Commissioner of Customs,
 CENTRAL INTELLIGENCE UNIT,
 JNCH / NHAVA SHEVA.

Copy to:

The Deputy Commissioner of Customs (JWR - CFS)

Avlok Kumar
AVLOK KUMAR
 (मूल्यांकन अधिकारी)
 (Appraising Officer)

RUP-2

PANCHANAMA DATED 14.06.2022 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai - 410206

(2)

Pancha No.1:

Name : Shri Sujit Ananda Temgire
 DOB : 06.07.1997
 Occupation : Private employee
 Address : S/O Ananda Temgire, Pain mala,
 Thorandale, Ranjani, Punc, Maharashtra-410504
 Mob : 9075647517
 Aadhar No. : 297759308925

Pancha No.2:

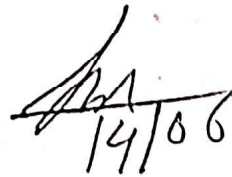
Name : Shri Sumit Vijay Kanase
 DOB : 1998
 Occupation : Private sector
 Address : Gar Mala, Rajuri, Rajuri, Pune, Maharashtra- 412411
 Mob : 9637669582
 Aadhar No. : 306241232711

We the above mentioned Panchas on being called upon by one gentleman who introduced himself by showing his identity card as Shri Aakash Kumar, SIO, CIU, JNCH assembled at the office of CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai - 410206 at 12:00 hrs on 14.04.2022. The officer informed us that they had arrived at JWR CFS for examination of goods pertaining to Shipping Bill No.: 1809642, 1809643, 1809647, 1809656 and 1809668 all dated 01.06.2022 filed by M/s. Polytrade Enterprises (IEC- CWJPK9002R) through their authorized Customs Broker M/s. Sai Siddhi Forwarder (CHA License No: AAKPG1281FCH001) and requested us to witness the same to which we readily agreed. We were then introduced to other gentlemen who identified themselves by showing their identity cards as Shri Pramod Mishra, General Manager/Operations (JWR CFS) and Shri Kunal Anil Ghag, G-card holder, M/s Sai Siddhi Forwarder.


P1

Sujit
14-6

 01/08


 14/06
 P2

20


 अक्षय कुमार
 AVLOK KUMAR
 (Sai Siddhi Forwarder)


We were shown the Hold letter No. 63/2022-23 issued vide F.No. SG/Misc-01/CIU, JNCH Hold/2022-23 dated 06.06.2021 signed by Dy. Commissioner of Customs, CIU, JNCH reg. hold of Shipping Bill No. 1809642, 1809643, 1809647, 1809656 and 1809668 all dated 01.06.2022 filed by Exporter M/s. Polytrade Enterprises (IEC- CWJPK9002R) through their authorized Customs Broker M/s. Sai Siddhi Forwarder (CHA License No: AAKPG1281FCH001). We were also shown copy of Shipping Bill No. 1809642, 1809643, 1809647, 1809656 and 1809668 all dated 01.06.2022 filed by Exporter M/s. Polytrade Enterprises (IEC- CWJPK9002R) through Customs Broker M/s. Sai Siddhi Forwarder (CHA License No: AAKPG1281FCH001) for the goods to be exported. We were also shown copy of invoices of above-mentioned Shipping Bills. We have put our dated signatures on the above-mentioned documents in token of having seen and understood the same. Further, the above-mentioned officers requested us to bear witness to the examination proceedings to which we both voluntarily agreed.

We were inform by the CFS staff that the goods covered under all the 5 shipping bills are carted at the G-10 export shed of JWR CFS in the presence of CIU officer and JWR SHED Executive has given acknowledgement of the goods carted on each shipping bill. We have put our dated signature on the copy of shipping bill as token of having seen the same.

Thereafter, all of us proceeded to the area where the aforementioned Shipping Bills goods were placed. On reaching the specified place shown to us by Shri Pramod Mishra, General Manager/Operations (JWR CFS), we found that the said goods were kept in the G-10 export shed of JWR CFS for examination.

The examination of the goods pertaining to the Shipping Bill No. 1809642, 1809643, 1809647, 1809656 and 1809668 all dated 01.06.2022 was started and the entire packages containing goods were opened by the laborers available in the said CFS with the help of CHA and CFS staff and

P1  14-6
 01/08
P2  14/08

21

अवलोक कुमार
AVLOK KUMAR
 (मूल्यांकन अधिकारी)
 (Appraising Officer)

(4)

further, the officer started examining the goods. A total of 226 Packages were found at the location. During 100% examination, Goods were found as declared in Shipping Bill No. 1809642, 1809643, 1809647, 1809656 and 1809668 all dated 01.06.2022 w.r.t. description and quantity.

Representative samples of the items found during the course of 100% examination of Shipping Bill No. 1809642, 1809643, 1809647, 1809656 and 1809668 all dated 01.06.2022 were drawn in triplicate by the said Customs Officers in our presence and in presence of Shri Pramod Mishra, General Manager/Operations (JWR CFS) and Shri Kunal Anil Ghag, G-card holder, M/s Sai Siddhi Forwarder. Further, the said samples which were drawn by the Officers of Customs were sealed with C.I.U. DEPTT. J.N.C.H. Nhava Sheva Seal and taken over for the purpose of further investigation. We have put our dated signatures as a token of having seen the drawing of the samples and sealing of the same in the presence of Shri Pramod Mishra, General Manager/Operations (JWR CFS) and Shri Kunal Anil Ghag, G-card holder, CHA M/s Sai Siddhi Forwarder.

Photographs of the Goods found during the examination were taken by the said Customs Officers in the presence of Shri Pramod Mishra, General Manager/Operations (JWR CFS) and Shri Kunal Anil Ghag, G-card holder, CHA M/s Sai Siddhi Forwarder and in our presence.

After 100% examinations, 226 packages found during the examination were placed at the location in the G-10 Export Shed of JWR CFS in our presence and in presence of Shri Pramod Mishra, General Manager (Operations), M/s. JWR Logistics Pvt Ltd. The goods were handed over to CFS for the safe custody under Supratnama dated 14.06.2022.

The Panchanama concluded at 06:00 PM on 14.06.2022 on the same place without any untoward incident. The entire Panchanama was conducted in a peaceful and systematic manner. No damage to any movable and immovable property was caused during the course of the Panchanama. No socio-cultural-religious sentiments/feelings were hurt during the course of Panchanama. We, the Panchas were present throughout the course of the

P, Sujit
14-6 01/8

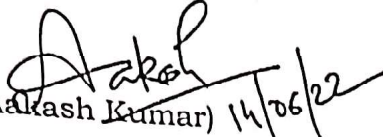
P, Shri
14/06

अवलोक कुमार
22 AVLOK KUMAR
(मूल्यांकन अधिकारी)
(Appraising Officer)

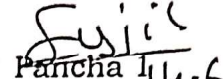
5

Panchnama. The Panchanama running into 04 pages have been read by us and the same has been correctly recorded as witnessed by us. The said Panchanama was typed in a computer by the officer of CIU, JNCH in the Customs Office of JWR Logistics Pvt Ltd, for the sake of convenience.

Drawn by me:


(Akash Kumar) 14/06/22

Senior Intelligence Officer,
Central Intelligence Unit


Pancha 14.6


(Shri Sujit Ananda Temgire)


19/10/22


Pancha 2

(Shri Sumit Vijay Kanase)

I was present during the course of Panchnama.


14/06/22
Shri Kunal Anil Ghag,
G-card holder,
M/s Sai Siddhi Forwarder
Mob No: (9112042025)

I was present during the course of Panchnama and have taken the custody of goods.


19/10/22
(Shri Pramod Mishra)
General Manager (Operations)
M/s. JWR Logistics Pvt Ltd
Mob No: (9819155516)


01/08


अवलोक कुमार
AVLOK KUMAR
(मूल्यांकन अधिकारी)
(Appraising Officer)

RVD-3

Annexure - 'A'

⑥

Samples from 1 to 08 for DYCC report.

Sr. No.	Goods	Marks		
		Shipping Bill No.	Shipping Bill date	Item No.
1	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	1809647	01.06.2022	1
2	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	1809643	01.06.2022	1
3	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	1809656	01.06.2022	1
4	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	1809642	01.06.2022	1
5	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	1809668	01.06.2022	1


 अवलोक कुमार
 AVLOK KUMAR
 (मूल्यांकन अधिकारी)
 24 (Appraising Officer)

Lab No 645 CIU
22-6-22

(7)

S/R no - 1A0 9647/1.6.22, Sr.no - 1, item no - 1,
Report

The sample is in the form of cutpiece of off-white woven fabric. It is wholly composed of polyester filament yarns.

Grsm of the fabric = 29.59

Sealed sample returned

Dover
08/07/22
BASANT KUMAR
Chemical Assistant

Pramod
06/07/2022
प्रमोद कुमार अग्रवाल
PRAMOD KUMAR AGARWAL
रासायन परीक्षक वर्ग II
CHEMICAL EXAMINER GR II
जवाहरलाल नेहरू विश्वविद्यालय केन्द्रीय प्रयोगशाला
Jawahar Lal Nehru University Central House Laboratory
दिल्ली



01/08

Avlok
अवलोक कुमार
AVLOK KUMAR
(मूल्यांकन अधिकारी)
(Appraising Officer)

Lab NO 646 Lab dt 22.6.22

Annexure - 'A'

Samples from 1 to 08 for DYCC report.

Sr. No.	Goods	Marks		
		Shipping Bill No.	Shipping Bill date	Item No.
1	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	1809647	01.06.2022	1
2	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	1809643	01.06.2022	1
3	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	1809656	01.06.2022	1
4	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	1809642	01.06.2022	1
5	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	1809668	01.06.2022	1

Composition

अवलोक कुमार
AVLOK KUMAR
(मूल्यांकन अधिकारी)
(Appraising Officer)

646 CLU

Sr NO. 2

SB NO 1809643

22-6-22

SB date 01.06.2022

(9)


Report:

The sample as received is in the form of cut-piece of off-white woven fabric. It is wholly composed of polyester filament yarns.


GSM of the fabric = 29.32

Sealed remnant returned

Martina Devi
06.07.22
MARTINA DEVI
Chemical Assistant


06/07/2022

प्रमोद कुमार अग्रवाल
PRAMOD KUMAR AGARWAL
रासायन परीक्षक वर्ग II
CHEMICAL EXAMINER GR II
जवाहरलाल नेहरू सीमाशल्क भवन प्रयोगशाला
Jawaharlal Nehru Customs House Laboratory
Nhava Sheva न्हावा शेवा


01/08


27 अवलोक कुमार
AVLOK KUMAR
(मूल्यांकन अधिकारी)
(Appraising Officer)

Samples from 1 to 08 for DYCC report.

Sr. No.	Goods	Marks		
		Shipping Bill No.	Shipping Bill date	Item No.
1	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	1809647	01.06.2022	1
2	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	1809643	01.06.2022	1
3	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	1809656	01.06.2022	1
4	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	1809642	01.06.2022	1
5	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	1809668	01.06.2022	1


 अवलोक कुमार
 AVLOK KUMAR
 (मूल्यांकन अधिकारी)
 (Appraising Officer)

11


Lab No 647 CEU
22.6.22


S/B NO: 1809656 dt 01.6.22

Sr. NO. 3.

Report. Sample is in the form of cut piece of off white woven fabric, It is wholly composed of polyester filament yarns.

GSM of the fabric = 28.32;
Sealed account returned.


Saurabh Kumar
Assistant Chemical Examiner
JNCH Laboratory


06/07/2022
प्रमोद कुमार अग्रवाल
PRAMOD KUMAR AGARWAL
रासायन परीक्षक वर्ग II
CHEMICAL EXAMINER GR II
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Customs House Laboratory
Nhava Sheva दावा शेवा


01/08


अवलोक कुमार
AVLOK KUMAR
(मूल्यांकन अधिकारी)
(Appraising Officer)

(12)

Annexure - 'A'

Samples from 1 to 08 for DYCC report.

Sr. No.	Goods	Marks		
		Shipping Bill No.	Shipping Bill date	Item No.
1	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	1809647	01.06.2022	1
2	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	1809643	01.06.2022	1
3	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	1809656	01.06.2022	1
4	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	1809642	01.06.2022	1
5	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	1809668	01.06.2022	1

अवलोक कुमार
AVLOK KUMAR
 (मूल्यांकन अधिकारी)
 (Appraising Officer)

Lab No 648 CEU

22.6.22

13

S/B. No = 1809642 Dt. 01.06.2022
S.No = 4Report

The sample as received is in the form of a cut piece of off white woven fabric. It is wholly composed of polyester filament yarns.

GSM = 20.3

Sealed remnant sample returned.

06.07.2022

Rajesh Kumar Verma
Assistant Chemical Examiner

CE. II

06/07/2022
प्रमोद कुमार अग्रवाल
PRAMOD KUMAR AGARWAL
रासायन परीक्षक वर्ग II
CHEMICAL EXAMINER GR II
जवाहरलाल नेहरू कनिष्ठ शालक भवन प्रयोगशाला
Jawaharlal Nehru Customs House Laboratory

01/8


अवलोक कुमार
AVLOK KUMAR
(मूल्यांकन अधिकारी)
(Appraising Officer)

Annexure - 'A'

14

samples from 1 to 08 for DYCC report.

Sr. No.	Goods	Marks		
		Shipping Bill No.	Shipping Bill date	Item No.
1	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	1809647	01.06.2022	1
2	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	1809643	01.06.2022	1
3	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	1809656	01.06.2022	1
4	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	1809642	01.06.2022	1
5	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	1809668	01.06.2022	1


 अवलोक कुमार
 AVLOK KUMAR
 (मूल्यांकन अधिकारी)
 (Appraising Officer)

Lab No 649 CUU

(15)

Report S/R no - 1809668/01.6.22, Sr. no - 5, item no - 1

The sample is in the form of cut piece of white woven fabric, it is wholly composed of polyester filament yarns.

MSM of the fabric = 29.81

Sealed & returned

Basant Kumar

06/07/22

BASANT KUMAR
Chemical Assistant

Pramod Kumar Agarwal
06/07/2022

प्रमोद कुमार अग्रवाल
PRAMOD KUMAR AGARWAL
रासायन परीक्षक वर्ग II
CHEMICAL EXAMINER GR II

जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Customs House Laboratory
Nhava Sheva रावा शेवा

[Signature]

01/08

[Signature]
अवलोक कुमार
AVLOK KUMAR
(मूल्यांकन अधिकारी)
(Appraising Officer)

RVD-4

(16)

Market Survey Report in respect of goods to be exported vide SB NO. 1809656, 1809643, 1809642, 1809668, 1809647 all dated 01.06.2022 by M/s. Polytrade Enterprises (IEC No. CWJPK9002R)

As directed, I, Tarun Jindal, IO/CIU and Shri Himanshu Chouhan, IO/SIIB(X) alongwith Shri Kunal Anil Ghag, Representative of M/s. Polytrade Enterprises, carried out a Market Survey on 04.08.2022 in respect of goods to be exported vide above aforesaid Shipping Bill, on the basis of representative samples which were drawn during examination of subject consignment by officers of CIU, JNCH, for the purpose of ascertaining the market prices of the goods covered under subject Shipping Bill. Market survey was done in the areas around Bhiwandi Thane-421302, for fair and appropriate wholesale price of the goods.


The shop-keepers with whom the enquiries were made were ready to quote the sale prices, of the sample shown to them, verbally. No shopkeeper was willing to provide Bills/stamps/signature for the prices quoted verbally. The wholesale prices of the subject goods as per market enquiry are as follows:

Sr. No.	SB No. & date	Description	Wholesale price/ unit at Rahat Tex Telis, 541/3, Chavindra Nashik Road, Bhiwandi, Thane - 421302	Wholesale price/ unit at F. M. Textiles, H. No. 257, 4 th Nizampura, Bughere Compound, Bhiwandi - 421302	Wholesale price/ unit at Shop No. 3	Average wholesale price of the item
1	1809647 dated 01.06.2022	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	39	37.5	39.5	38.67
2	1809643 dated 01.06.2022	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	39	37.5	39.5	38.67

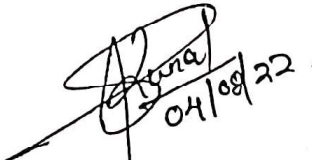

 अवलोक कुमार
 AVLOK KUMAR
 (मूल्यांकन अधिकारी)
 (Appraising Officer)

(17)

3	1809656 dated 01.06.2022	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	39	37.5	39.5	38.67
4	1809642 dated 01.06.2022	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	39	37.5	39.5	38.67
5	1809668 dated 01.06.2022	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	39	37.5	39.5	38.67


(Himanshu Chouhan)
IO/SIIB(X)/JNCH


(Tarun Jindal)
IO/CIU/JNCH


(Shri Kunal Anil Ghag)
G-Card Holder (Kardex No. G-3008)
Representative of M/s. Polytrade Enterprises


अवलोक कुमार
AVLOK KUMAR
(मूल्यांकन अधिकारी)
(Appraising Officer)



RUD-5

(18)

OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL)
MUMBAI ZONE - II, CENTRAL INTELLIGENCE UNIT,
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA
DIST- RAIGAD, MAHARASHTRA - 400 707.
Tel. Nos. 27241055, 27244739, Fax: 27241828
E-mail id- supdtadmn-ciujnch@gov.in

F. No. SG/Misc-106/2022-23/CIU/JNCH
DIN No. 20220878NU000000F4D3

Date: 10.08.2022

SEIZURE MEMO

WHEREAS investigation has been initiated under the provision of the Customs Act, 1962, with regard to the goods intended to be exported vide Shipping Bills No. 1809647, 1809643, 1809656, 1809642 and 1809668 all dated 01.06.2022 filed by Customs Broker, M/s. Sai Siddhi Forwarders on behalf of M/s. Polytrade Enterprises (IEC No: CWJPK9002R), First Floor, Office No. 110, mastermind-V, Royal Palms, Aarey Milk Colony, Goregaon (East), Mumbai- 400065 at M/s. JWR Logistics Pvt Ltd, Village: Padeghar, Panvel, Navi Mumbai- 410206. The goods intended to be exported vide said Shipping Bills were declared to consists 'Woven Fabrics'.

2. AND WHEREAS, the said goods intended to be exported vide Shipping Bills No. 1809647, 1809643, 1809656, 1809642 and 1809668 all dated 01.06.2022 were examined under Panchanama dated 16.06.2022 drawn at M/s. JWR Logistics Pvt Ltd, Village: Padeghar, Panvel, Navi Mumbai- 410206. Prima facie investigation suggests that the GSM and value of the subject goods

oods have been mis-declared.

3. AND WHEREAS, there is reason to believe that the goods intended to be exported by M/s. Polytrade Enterprises (IEC No: CWJPK9002R), First Floor, Office No. 110, mastermind-V, Royal Palms, Aarey Milk Colony, Goregaon (East), Mumbai- 400065 vide Shipping Bills No. 1809647, 1809643, 1809656, 1809642 and 1809668 all dated 01.06.2022 are liable to confiscation under section 113(i) and 113(ia) of the Customs Act, 1962.

4. NOW THEREFORE, the goods covered by the aforesaid Shipping Bills No. 1809647, 1809643, 1809656, 1809642 and 1809668 all dated 01.06.2022, imported by M/s. Polytrade Enterprises (IEC No. CWJPK9002R), First Floor, Office No. 110, mastermind-V, Royal Palms, Aarey Milk Colony, Goregaon (East), Mumbai- 400065, as aforesaid, are placed under seizure, under the provision of section 110 of the Customs Act, 1962, under the reasonable belief that they are liable to confiscation under the provisions of the Customs Act, 1962.

o/c

H. Bansal
10/08/2022

(Hunny Bansal)
Intelligence Officer

Central Intelligence Unit, JNCH

To

M/s. Polytrade Enterprises (IEC No: CWJPK9002R),
First Floor, Office No. 110, mastermind-V, Royal Palms,
Aarey Milk Colony, Goregaon (East), Mumbai- 400065.

EM 9177313107M
dt. 11.08.2022

Copy to:-

1. The Dy./Asstt. Commissioner of Customs, M/s. JWR Logistics Pvt Ltd
2. The Manager, M/s. JWR Logistics Pvt Ltd, Padeghar, Panvel, Navi Mumbai
3. M/s. Sai Siddhi Forwarders

EM 917731785 7M
dt. 11.08.22

EM 9177318037M
dt. 11.08.22

EM 917731799
dt. 11.08.22

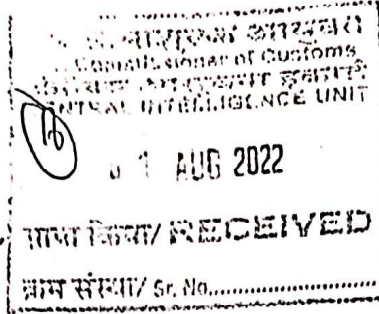
Avlok Kumar
अवलोक कुमार
AVLOK KUMAR
(मूल्यांकन अधिकारी)
(Appraising Officer)

RVD-6

19

POLYTRADE ENTERPRISE

1st floor, office no.110, Mastermind-V, Royal Palms, Aarey Mills Colony
Goregaon (E), Mumbai-400065 | Mob : 7710824793



DATE: 29.07.2022

To,
The Deputy Commissioner of Customs,
CU DEPT.,
Nhava Sheva,

For
05/108

SUB: BACK TO TOWN PERMISSION JWR CFS SHIPPING BILL NOS : 1809647, 1809643, 1809656, 1809642,
1809668 DT. 01.06.2022

40/cw

Dear Sir,

With reference to subject shipping bill kindly allow us back to town permission from JWR CFS.

As shipment got delayed, hence consignee cancelled this order.

1. Name of the Exporter M/s. POLYTRADE ENTERPRISES (IEC: CWJPK9002R)
2. Shipping Bill: 1809647, 1809643, 1809656, 1809642, 1809668 DT. 01.06.2022
3. Container No: XHCU5098071/40'HQ
4. Name of Custom Broker: M/s Sai Siddhi Forwarder

Inv. Filed
08/08

Requesting you to allow us back to town of the cargo.

Thanking You,

For Polytrade Enterprises

[Signature]
Proprietor

[Signature]
अवलोक कुमार
AVLOK KUMAR
(मूल्यांकन अधिकारी)
(Appraising Officer)



OFFICE OF THE COMMISSIONER OF CUSTOMS (GEN)
MUMBAI ZONE -II, CENTRAL INTELLIGENCE UNIT
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA
DIST- RAIGAD, MAHARASHTRA - 400 707.
Tel. Nos. 27241055, 27244739, Fax: 27241828
E-mail id- Supdtadm-n-ciujnch@gov.in

20

Date: .08.2022

F. No. SG/MISC-106/2022-23/CIU/JNCH

To,
The Joint Commissioner of Customs (CEAC),
Export Commissionerate, NS-II
JNCH, Nhava Sheva

RUD-7

Sir,

Sub: Provisional release of goods for back to town covered under Shipping Bills No. 1809647, 1809643, 1809656, 1809642 and 1809668 all dated 01.06.2022, intended to be exported by M/s. Polytrade Enterprises (IEC No: CWJPK9002R)- reg.

This office has taken up investigations into the export of goods intended to be exported vide subject Shipping Bill (Enclosed). The details of the goods declared, are as:

Sr. No.	Shipping Bill No.	Description of Goods	Declared FOB value (In Rs)	Quantity (KGS)
1	1809647 dated 01.06.2022 ✓	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	82,49,598	3566.7
2	1809643 dated 01.06.2022 ✓	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	80,20,424	3467.6
3	1809656 dated 01.06.2022 ✓	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	80,95,218	3499.9
4	1809642 dated 01.06.2022 ✓	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	79,69,722	3445.5
5	1809668 dated 01.06.2022 ✓	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	80,91,986	3498.5

2. The subject goods were kept on hold by CIU and the concerned DC/Docks were informed accordingly vide letter dated 06.06.2022. The goods were examined by CIU officers vide panchanama dated 16.06.2022.

3. Quantity of the goods was found as declared. Representative sealed samples of said Shipping Bills were forwarded to DYCC Lab, JNCH for testing of nature and composition of subject goods. Copy of DYCC reports is enclosed for reference.

4. The DYCC, JNCH vide their reply letter has forwarded the composition of the goods attempted to be exported: The details are as follows:

Sr. No.	SB No.	Item Description	Test Report Remark
1	1809647 dated 01.06.2022	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	Wholly composed of Polyester Filament Yarn (GSM 29.59)

अवलोक कुमार
AVLOK KUMAR
(मूल्यांकन अधिकारी)
(Appraising Officer)

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2	1809643 dated 01.06.2022	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	Wholly composed of Polyester Filament Yarn (GSM 29.32)
3	1809656 dated 01.06.2022	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	Wholly composed of Polyester Filament Yarn (GSM 28.32)
4	1809642 dated 01.06.2022	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	Wholly composed of Polyester Filament Yarn (GSM 28.3)
5	1809668 dated 01.06.2022	Woven Fabrics containing 85% or more by weight of Poly Grey Fabrics Polyester Grey Fabrics (GSM 52)	Wholly composed of Polyester Filament Yarn (GSM 29.81)

Thus, it is observed that the goods are found as declared i.e. composed of Polyester Filament Yarn. Further, the GSM of goods is found to be mis-declared as GSM 52 instead of actual GSM 29.8.

5. Further, a team of officers of CIU and SIIB(X) conducted a market enquiry dated 05.08.2022 (Enclosed), for the purpose of ascertaining the market price of the goods covered under subject Shipping Bills. Market survey was done in the area of Masjid Bunder, Mumbai for fair and appropriate wholesale price of the goods. The comparative chart of declared FOB and FOB calculated as per market survey for the said shipping bill is as follows:

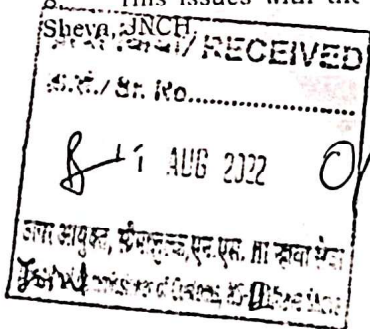
Sr No	Shipping Bill	Declared FOB value (In Rs)	FOB calculated as per Market Survey (In Rs)
1	1809647 dt 01.06.2022	82,49,598	63,44,055.5
2	1809643 dt 01.06.2022	80,20,424	61,67,820.5
3	1809656 dt 01.06.2022	80,95,218	62,25,325.6
4	1809642 dt 01.06.2022	79,69,722	61,28,813.6
5	1809668 dt 01.06.2022	80,91,986	62,22,812.3
	Total	4,04,26,948	3,10,88,827

6. Thus, it was observed that the declared FOB value of the goods attempted to be exported was overvalued compared to FOB calculated taking in account 30% miscellaneous expenses after market survey. Further, it was observed that the goods attempted to be exported vide the said Shipping Bills were overvalued and misdeclared.

7. Meanwhile, the Exporter, vide letter dt 29.07.2022 (Enclosed), has requested to allow clearance of the goods for back to town provisionally under section 110A of Customs Act, 1962.

8. In this regard, it is hereby informed that this office has no objection to the provisional release of the said goods intended to be exported vide Shipping Bills No. 1809647, 1809643, 1809656, 1809642 and 1809668 all dated 01.06.2022, under section 110(A) of the Customs Act, on taking a bond from Exporter in the proper form with such security and conditions as the adjudicating authority may require.

8. This issues with the approval of Commissioner of Customs (General), Nhava



Yours faithfully,

(Handwritten Signature)
08/08/22

(Amit Kumar Singh)
Deputy Commissioner of Customs
CIU, JNCH

Encl : As Above.

(Handwritten Signature)
अवलोक कुमार
AVLOK KUMAR
(मूल्यांकन अधिकारी)
(Appraising Officer)

RUD-8

(29)

Email

AS/Admn
31/12

CIU JNCH

T.A. Pawar
pt-head over concern
cell. 91/12/24

Fwd: Shipping bill status

Mon, Dec 30, 2024 02:08 PM

1 attachment

From : mgrops@jwlllogic.com
Subject : Fwd: Shipping bill status
To : CIU JNCH <supdtadmn-ciujnch@gov.in>
Cc : asstmgr@jwlllogic.com, jltender@jwlllogic.com

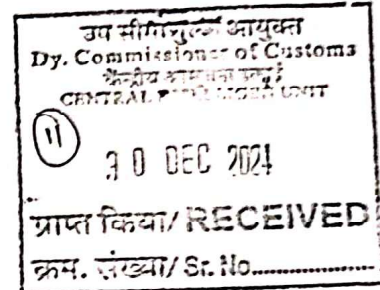
Respected Sir/Madam,
Please find attached the status of the S/ bills which have gone back to town as per our system.
The screen shots of the screens have been attached.

Warm Regards,

George Mathew



JWR Logistics Pvt. Ltd.
National Highway no 4B,
Village Padeghar, Panvel, Maharashtra
Direct: 022-50500010
Mob: 9821147470



sb status CIU.docx
300 KB

अवलोक कुमार
AVLOK KUMAR
(मूल्यांकन अधिकारी)
(Appraising Officer)

23

809642 Dt. 01.06.2022

tracker: Shipping Bill Search-F9

Shipping Bill No: 1809642 | 1944254 | Date: 01-Jun-2022 | SB Qty: 44 | Gross/Net Wt.: 3467.54 / 3445.54 | FOB: 7969722.21 | General Entry

Carting Details
 Exporter Name: POLYTRADE ENTERPRISES | Consignee Name: IRAN POOYESH KHORAAN CO
 CHA Name: Sai Siddhi Forwarders | Agent Name: SARAIMX Logistics Pvt Ltd
 Cargo Description: FABRICS

Carting Date	Carted Qty	Pkgs Uom	Cargo Wt	Cargo Type	Area	Alloted Space	Vehicle No	Shed No	Location
01-06-2022	44	PKG	3467.54	GEN	10	General 1 day Space	MH03COP2810	SHED G	A12

Shipping Bill Shifting Details

Shifting No	Shifting Date	SB No	SB Date	Old Agent	New Agent	Remarks

Reworking / Stuffing Details

Sr No	Container No	Size	Type	Stuffed Qty	Pkgs Uom	Stuffed Wt	Tare Wt	Gross Wt	Agent Name

Movement Details

Sr No	Container No	Mov Accept Date	Vehicle No	Loaded Out Date	Transporter Name

Cargo Back To Town Details

BTT No	BTT Date	BTT Type	BTT Qty	Trailer No	Pay Mode
6826	11-Oct-2022 20:01	Back To Town	44	9AR7766,MH46AR	CASH

Shipping Bill Ammendment Details

Old SB No	New SB No

press <Esc> key to close window...

1809643 dt. 01.06.2022

tracker: Shipping Bill Search-F9

Shipping Bill No: 1809643 | 1944253 | Date: 01-Jun-2022 | SB Qty: 49 | Gross/Net Wt.: 3492.18 / 3467.68 | FOB: 8020424.69 | General Entry

Carting Details
 Exporter Name: POLYTRADE ENTERPRISES | Consignee Name: RAHMAN TRADING COMAPHY
 CHA Name: Sai Siddhi Forwarders | Agent Name: SARAIMX Logistics Pvt Ltd
 Cargo Description: FABRICS

Carting Date	Carted Qty	Pkgs Uom	Cargo Wt	Cargo Type	Area	Alloted Space	Vehicle No	Shed No	Location
01-06-2022	49	PKG	3492.18	GEN	5	General 1 day Space	MH03COP2810	SHED G	A12

Shipping Bill Shifting Details

Shifting No	Shifting Date	SB No	SB Date	Old Agent	New Agent	Remarks

Reworking / Stuffing Details

Sr No	Container No	Size	Type	Stuffed Qty	Pkgs Uom	Stuffed Wt	Tare Wt	Gross Wt	Agent Name

Movement Details

Sr No	Container No	Mov Accept Date	Vehicle No	Loaded Out Date	Transporter Name

Cargo Back To Town Details

BTT No	BTT Date	BTT Type	BTT Qty	Trailer No	Pay Mode
6825	11-Oct-2022 20:00	Back To Town	49	11,MH146AF 4331,JH	CASH

Shipping Bill Ammendment Details

Old SB No	New SB No

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1809647 dt. 01.06.2022

अवलोक कुमार
 AVLOK KUMAR
 निर्यात अधिकारी
 (Export Officer)

24

tracker: Shipping Bill Search-F9

Shipping Bill No: 1809647 | 1947632 | Date: 01-Jun-2022 | SB Qty: 43 | Gross/ Net Wt.: 3599.2 / 3566.7 | FOB: 8249598.22 | General Entry

Date: 04-Jun-2022 | Carting Cargo Balance: 0 | Balance Cargo: 0 | POD: BANDAR ABBAS

Carting Details
 Exporter Name: POLYTRADE ENTERPRISES | Consignee Name: SEPANTA FARABAS SHRAGH
 CHA Name: Sai Siddhi Forwarders | Agent Name: SARAIMX Logistics Pvt Ltd
 Cargo Description: FABRICS

Carting Date	Carted Qty	Pkgs Uom	Cargo Wt	Cargo Type	Area	Alloted Space	Vehical No	Shed No	Location
04-06-2022	43	PKG	3588.20	GEN	5	General 1 day Space	MH46E2630	SHED G	A12

Shipping Bill Shifting Details

Shifting No	Shifting Date	SB No	SB Date	Old Agent	New Agent	Remarks

Reworking / Stuffing Details

Sr No	Container No	Size	Type	Stuffed Qty	Pkgs Uom	Stuffed Wt	Tare Wt	Gross Wt	Agent Name

Movement Details

Sr No	Container No	Mov Accept Date	Vehicle No	Loaded Out Date	Transporter Name

Cargo Back To Town Details

BTT No	BTT Date	BTT Type	BTT Qty	Trailer No	Pay Mode
6875	11-Oct-2022 20:00	Back To Town	43	11_JH46AF4331_M	CASH

Shipping Bill Amendment Details

Old SB No	New SB No

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1809656 dt.01.06.2022

tracker: Shipping Bill Search-F9

Shipping Bill No: 1809656 | 1944255 | Date: 01-Jun-2022 | SB Qty: 41 | Gross/ Net Wt.: 3520.39 / 3499.89 | FOB: 8095218.4 | General Entry

Date: 01-Jun-2022 | Carting Cargo Balance: 0 | Balance Cargo: 0 | POD: BANDAR ABBAS

Carting Details
 Exporter Name: POLYTRADE ENTERPRISES | Consignee Name: VISHKA CARAVAN ASIA CO
 CHA Name: Sai Siddhi Forwarders | Agent Name: SARAIMX Logistics Pvt Ltd
 Cargo Description: FABRICS

Carting Date	Carted Qty	Pkgs Uom	Cargo Wt	Cargo Type	Area	Alloted Space	Vehical No	Shed No	Location
01-06-2022	41	PKG	3520.39	GEN	5	General 1 day Space	MH03COP2810	SHED G	A12

Shipping Bill Shifting Details

Shifting No	Shifting Date	SB No	SB Date	Old Agent	New Agent	Remarks

Reworking / Stuffing Details

Sr No	Container No	Size	Type	Stuffed Qty	Pkgs Uom	Stuffed Wt	Tare Wt	Gross Wt	Agent Name

Movement Details

Sr No	Container No	Mov Accept Date	Vehicle No	Loaded Out Date	Transporter Name

Cargo Back To Town Details

BTT No	BTT Date	BTT Type	BTT Qty	Trailer No	Pay Mode
6875	11-Oct-2022 20:00	Back To Town	41	11_JH46AF4331_M	CASH

Shipping Bill Amendment Details

Old SB No	New SB No

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1809668 dt.01.06.2022

अवलोक कुमार
AVLOK KUMAR
 (मूल्यांकन अधिकारी)
 (Appraising Officer)

25

Shipping Bill Search-F9

- □ ×

Shipping Bill No: 809668 | 1944252 | Date: 01-Jun-20 | SB Qty: 49 | Gross/ Net Wt.: 3523.09 / 3498.59 | FOB: 0091986.29 | General Entry
 Date: 01-Jun-2022 | Carting Cargo Balance: 0 | Balance Cargo: 0 | POD: BANDAR ABBAS

Carting Details
 Exporter Name: POLYTRADE ENTERPRISES | Consignee Name: SETARAH DEKSHAN INTL
 CHA Name: Sri Siddhi Forwarders | Agent Name: SARAINX Logistics Pvt Ltd
 Cargo Description: FABRICS

Carting Date	Carted Qty	Pkgs Uom	Cargo Wt	Cargo Type	Area	Alloted Space	Vehicle No	Shed No	Location
01-06-2022	49	PKG	3523.09	GEN	15	General 1 day Space	MH03COP2810	SHED G	A12

Shipping Bill Shifting Details

Shifting No	Shifting Date	SB No	SB Date	Old Agent	New Agent	Remarks

Reworking / Stuffing Details

Sr.No	Container No	Size	Type	Stuffed Qty	Pkgs Uom	Stuffed Wt	Tare Wt	Gross Wt	Agent Name

Movement Details

Sr.No	Container No	Mov Accept Date	Vehicle No	Loaded Out Date	Transporter Name

Cargo Back To Town Details

BTT No	BTT Date	BTT Type	BTT Qty	Trailer No	Pay Mode
6876	11-Oct-2022 20:01	Back To Town	49	6AR7766_MH46AR	CASH

Shipping Bill Ammendment Details

Old SB No	New SB No

press <Esc> key to close window...

अवलोक कुमार
 AVLOK KUMAR
 (महानगर अधिकारी)
 (Appraising Officer)

RVD-9


26

Statement of Mr. Dilip Gajanan Karlekar, Proprietor of M/s. Polytrade Enterprises (IEC-CWJPK9002R), residing at 33 G, Vaidya Vidyavardhak Samaj building, 2nd Floor, Thakurdwar Road, Mugbhat Cross Lane, Girgaon, Mumbai Maharashtra- 400004, aged 55 years, recorded under Section 108 of the Customs Act, 1962 at Central Intelligence Unit, Jawaharlal Nehru Custom House, Nhava Sheva, Tal Uran, Dist: Raigad recorded on 01.08.2022.

I am in receipt of Customs Summons having DIN No.20220878NU0000820642 issued under Section 108 of the Customs Act, 1962 by Rajeev Gupta, SIO, Central Intelligence Unit, Jawaharlal Nehru Custom House, under his dated signature and office seal. I present today i.e. on 01.08.2022 to give my statement under Section 108 of the Customs Act, 1962 in connection with the investigation into exports made vide 05 Shipping Bills Nos.1809642, 1809643, 1809647, 1809656 and 1809668 all dated 01.06.2022 by M/s. Polytrade Enterprises (IEC-CWJPK9002R).

I have been explained the provisions of Section 108 of the Customs Act, 1962 and I have understood the same. I am informed that giving of false evidence in these proceedings is an offence punishable under Section 193 of the Indian Penal Code, 1860. I am also told that my statement can be used against me or any other person in any judicial and/or quasi-judicial proceedings. Having understood the above, I am giving my true and correct statement under Section 108 of the Customs Act, 1962 as under.

My name is Mr. Dilip Gajanan Karlekar, aged 55 years. I am residing at 33 G, Vaidya Vidyavardhak Samaj building, 2nd Floor, Thakurdwar Road, Mugbhat Cross Lane, Girgaon, Mumbai Maharashtra- 400004, with my elder brother aged-58 years. My mobile number is 7710824973. I am holding Aadhar Card No. 379637717093. I am hereby submitting photocopy of my Aadhaar Card duly signed by me as token of my identification proof. I have put my dated signature on the above photocopy as a token of having submitted the same today. I have studied up to class 10th from Mumbai. I am having saving bank account in Indian Bank, Khar Branch, having account no.7218036780. I can read, write and understand Hindi, English and Marathi.


01/08/22

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अवलोक कुमार
AVLOK KUMAR
(मूल्यांकन अधिकारी)
(Appraising Officer)

On being asked I voluntarily state as follows:-

(27)

- Q.1 Do you confirm that you are the proprietor of M/s. Polytrade Enterprises (IEC-CWJPK9002R)?
- A.1 Yes, I am the proprietor of M/s. Polytrade Enterprises (IEC-CWJPK9002R).
- Q.2 When was the IEC of M/s. Polytrade Enterprises (IEC-CWJPK9002R) was obtained?
- A.2 IEC of M/s. Polytrade Enterprises (IEC-CWJPK9002R) was obtained in 24.05.2022.
- Q.3 What is your role in M/s. Polytrade Enterprises (IEC-CWJPK9002R)?
- A.3 I along with my team looks after the procurement of the goods, transportation, inspection of the purchased goods, packing & repacking etc. of M/s. Polytrade Enterprises (IEC-CWJPK9002R).
- Q.4 How many Employees are there in the firm M/s. Polytrade Enterprises (IEC-CWJPK9002R)?
- A.4 There are 3 employees working in the firm M/s. Polytrade Enterprises (IEC-CWJPK9002R)
- Q5. Is your Firm/Company registered with VAT and GST Authorities?
- A5: Yes, GSTIN for M/s. Polytrade Enterprises (IEC-CWJPK9002R) is 27CWJPK9002R1ZU.
- Q6. Who placed order for procurement of goods to be exported from local market?
- Q6. I had placed the order for procurement of goods from local market for further export.
- Q7. Now you are being shown copy of 05 Shipping Bills Nos.1809642, 1809643, 1809647, 1809656 and 1809668 all dated 01.06.2022 filed by custom broker M/s. Sai Siddhi Forwarders on behalf of M/s. Polytrade Enterprises (IEC-CWJPK9002R). Do you agree that goods covered under these above mentioned 05 Shipping Bills were attempted to be exported by M/s. Polytrade Enterprises?



01/08

2

अवलोक कुमार
AVLOK KUMAR
(मूल्यांकन अधिकारी)
(Appraising Officer)

- A7. Yes, I agree that the goods covered under these 05 Shipping Bills Nos. 1809642, 1809643, 1809647, 1809656 and 1809668 all dated 01.06.2022 were attempted to be exported by M/s. Polytrade Enterprises (IEC-CWJPK9002R). I have put my dated signature on the copies of above mentioned Shipping Bills for having seen the same.
- Q8. Now you are being shown the panchanama dated 14.06.2022 and all test reports w.r.t Shipping Bills Nos 1809642, 1809643, 1809647, 1809656 and 1809668 all dated 01.06.2022 received from DYCC.
- A8. I have seen the panchanama dated 14.06.2022 and all test reports dated w.r.t Shipping Bills Nos. Shipping Bills Nos.1809642, 1809643, 1809647, 1809656 and 1809668 all dated 01.06.2022 received from DYCC and put my dated signature as a token of seen the same.
- Q9. Now you are being informed that items covered under Shipping Bills Nos.1809642, 1809643, 1809647, 1809656 and 1809668 all dated 01.06.2022 declared as woven fabric containing 85% or more by weight of poly grey fabric polyester grey fabric (GSM-52) but in the test reports all dated 06.07.2022 received from DYCC, it is mentioned that the woven fabric is wholly composed of polyester filament yarn of GSMs i.e.28.3, 29.32, 29.59 ,28.32 and 29.81 respectively, the GSM of the fabric is found to less than what has been declared i.e.52 GSM. What you have to say about this?
- A9. I have seen the test reports all dated 06.07.2022 with respect to Shipping Bills Nos.1809642, 1809643, 1809647, 1809656 and 1809668 all dated 01.06.2022 and put my dated signature as a token of having seen the same. Sir, I cannot say anything about this as the goods i.e. polyester grey fabric (GSM-52) were procured from the local market in lot. I was not aware about the same.
- Q10. Who placed order to the local supplier in your firm?
- A10. I myself placed the order in the local market for goods to be exported.
- Q.11: How did you come into contact with the local suppliers?
- A.11: I met with the local suppliers based in Mumbai through one of my friends.
- Q.12: How much payment has been made to various suppliers from which you had procured the goods from?


01/08

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अवलोक कुमार
AVLOK KUMAR
(मुख्यालय अधिकारी)
(Appraising Officer)

A.12: The goods are procured on credit of 90 days, nothing has been paid to the local supplier till now as the exports could not be done. Suppliers from local market are pressing me hard for the payments and my order of export was also cancelled. That's why we have requested the department for the Back to Town.

Q.13 Whether the goods were received under E-way bill?

A.13 No, the consignment was purchased by me from local markets of Mumbai i.e. Kurla and Govandi Market. Therefore, e-way bills not generated by my firm. The goods were transported directly to CFS.

Q.14 Who contacted the 'Foreign Buyer' for getting orders?

A.14 I contacted foreign buyers for getting orders.

Q.15 Who were the overseas buyers in the subject consignments and have you received purchase orders with overseas buyers?

A.15 I got the order through Mr. Imran Shaikh having mobile no. +971502603535, who is a local trader (Broker) in Dubai and then I contacted with the buyer telephonically and confirmed the order. I do not have a purchase order for the goods as the order was placed over telephonic conversation through broker.

Q.16 Have your firm received any payment from your overseas buyers?

A.16 We have not received any payment from overseas buyer yet, as the terms of payment were payment after delivery of goods. Due to the delay in the consignment, my overseas buyer had cancelled the order. In view of the same, we have requested the department for the Back to Town as the order cancelled.

Q.17 How many previous exports have you made on the IEC of M/s. Polytrade Enterprises (IEC-CWJPK9002R)?

A.17 This is the first shipment of the company M/s. Polytrade Enterprises (IEC-CWJPK9002R).

Q.18 How and what documents were sent to Customs Broker for filling shipping bills, and through which mode?

A.18 My employee handed over Export invoice/Packing list to Customs broker M/s. Sai Siddhi Forwarders office by hand.


01/08

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अवलोक कुमार
AVLOK KUMAR
(मूल्यांकन अधिकारी)
(Appraising Officer)

Q.19 Have GST been paid by M/s. Polytrade Enterprises (IEC-CWJPK9002R) for the Shipping Bills Nos.1809642, 1809643, 1809647, 1809656 and 1809668 all dated 01.06.2022 mentioned above?

A.19 As we are exporting the goods under LUT and we received goods on 0.1 % GST invoice, we are not issuing GST invoice, shipping bills are being filed based on the export invoice & packing list.

Q.20 Do you have all the purchase invoices for the goods intended to be exported?

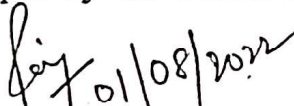
A.20 No, the goods were procured from different suppliers from different areas of Mumbai.

Q.21 Do you wish to say anything further in the present matter?

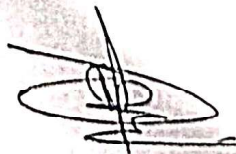
A.21 Due to the delay in the consignment, my overseas buyer has cancelled the order regarding the same, we have requested the department for the Back to Town as the order got cancelled. I request your office to grant Back to Town permission and I submit that I would be available for further enquiry in this case as and when required.

My above statement running into 01 to 05 pages is my true and correct statement given voluntarily by me without use of any force, threat, promise or coercion. I say that this statement is typed correctly on my behest as per my say. The above statement of mine running in to 05 pages started at 16:30 PM and ended at 18:45 PM on 01.08.2022.

(Typed by and before me)


(Rajeev Gupta)

S.I.O./CIU.



01/08/22
Mr. Dilip Gajanan Karlekar
Proprietor of M/s. Polytrade Enterprises
(IEC-CWJPK9002R)

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अवलोक कुमार
AVLOK KUMAR
(मूल्यांकन अधिकारी)
(Appraising Officer)

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Voluntary statement of Shri Kunal Anil Ghag, authorised person of Customs Broker M/s. Sai Siddhi Forwarders (CB Code:- AAKPG1281FCHOO1), Shop no. 1, Neelkanth Corner CHS Ltd Sector 2, Plot no 2, Sanpada Navi Mumbai-400705, aged 32 years having address at Building No. 234, Flat No. 9171, B Wing, Kannamwar Nagar, Vikhroli East, Mumbai 400083, recorded under Section 108 of the Customs Act, 1962, at Central Intelligence Unit, 6th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Distt. Raigad on 26.12.2024. (AADHAAR No. 3201 4483 4688)

On being called upon, I, Shri Kunal Anil Ghag, the authorised person of Customs Broker M/s. Sai Siddhi Forwarders (AAKPG1281FCHOO1), present myself before Shri Avlok Kumar, Appraising Officer, CIU, JNCH for getting my statement recorded in terms of Section 108 of the Customs Act, 1962, in reference with inquiry being made in the case of export made by M/s. Polytrade Enterprises (IEC - CWJPK9002R); vide Shipping Bill Nos. 1809647, 1809643, 1809656, 1809642 and 1809668 all dated 01.06.2022.

I have been explained the provision of Section 108 of the Customs Act, 1962 and I have understood the same. I am informed that giving of false evidence in these proceedings is an offence punishable under Section 229 of the Bhartiya Nyay Sanhita, 2023. I am also told that my statement can be used against me or any other person in any judicial and/or quasi-judicial proceedings. Having understood the above, I am giving my true and correct statement under Section 108 of the Customs Act, 1962 as under.

My name is Shri Kunal Anil Ghag (Mobile No. 9326888633) and Email Id is ghagkunal11@gmail.com, aged 32 years. I am residing at Building No. 234, Flat No. 9171, B Wing, Kannamwar Nagar, Vikhroli East, Mumbai 400083, with my father Shri. Anil Parshuram Ghag, aged 63 years, my Mother Smt. Shraddha Anil Ghag, aged 60 years. I am hereby submitting duly signed photocopy of Aadhaar card as a token of my identification proof. I have done graduation from Mumbai. I can read, write and understand Hindi, English languages.

In this connection I give my true and correct statement voluntarily as under: -

Q1. What is your role in M/s. Sai Siddhi Forwarders (CB Code:- AAKPG1281FCHOO1)?

Ans. I am a G card holder of M/s. Sai Siddhi Forwarders (CB Code: AAKPG1281FCHOO1).

Q2. Were shipping bill Nos. 1809647, 1809643, 1809656, 1809642 and 1809668 all dated 01.06.2022 were filed by your firm?

Ans. Yes, all the above-mentioned shipping bills were filed by our firm.

Q3. When did you obtain your Customs Broker License?

Ans. M/s. Sai Siddhi Forwarders is a proprietorship Firm and it was formed in 1998.

Q4. How many employees are there in your firm M/s. Sai Siddhi Forwarders?

Ans. Only one employee i.e. Mr. Kunal Anil Ghag G card holder.

Q5. Since when do you know the exporter M/s. Polytrade Enterprises (IEC - CWJPK9002R)?

Ans. I know the exporter from 28/05/2022.

Q.6 Was physical KYC of the exporter was conduct by your firm?

Ans. No, physical KYC was not done by our firm.

Q.7 Why didn't you conduct physical KYC of the exporter?

[Handwritten signature]
21/12/24

[Handwritten signature]
अवलोक कुमार
AVLOK KUMAR
(मूल्यांकन अधिकारी)
Appraising Officer

Ans. We didn't conduct physical KYC because our firm didn't have any employee to conduct the physical KYC but our firm done KYC of the exporter by sending letter through registered AD (I will submit the same in 3-4 days).

Q.8. Are you aware of the fact that the exporter was exporting the goods by mis-declaring the goods in term of nature and composition?

Ans. No, I was not aware about it.

Q9. Are you aware that a case is being investigate against the exporter M/s. Polytrade Enterprises (IEC - CWJPK9002R)?

Ans. No, I am not aware about it.

Q10. How many previous consignments of M/s. Polytrade Enterprises (IEC - CWJPK9002R) have been cleared by your firm M/s. Sai Siddhi Forwarders?

Ans. This was our first consignment of M/s. Polytrade Enterprises.

Q11. How much payment did you receive from the exporter for clearing these consignments?

Ans. I have not received any payment from exporter but we usually charge Rs. 3000/- per shipping bill for Agency charges & Miscellaneous expenses.

Q12. What is the current status of all the above-mentioned S/Bs as of now?

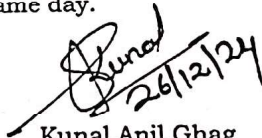
Ans. The exporter has already completed Back to Town of the goods by submitting Provisional Bond and Bank Guarantee (I am also submitting the copy of the same).

Q13. Do you have anything else to say in this regard?

Ans. No, I don't want to say anything.


My above voluntary statement has been recorded by the Officer in English as stated by me in English & Hindi. My above statement running into 01 to 02 pages is my true and correct statement given voluntarily by me without use of any force, threat, promise or coercion. I say that this statement is typed correctly on my behest as per my say.

I say that this statement is typed correctly on my request by the officer for the ease of convenience. The above statement of mine running into 02 pages started at 5.00 P.M. on 26.12.2024 and ended at 07:30 P.M. on the same day.


Kunal Anil Ghag

G Card, M/s. Sai siddhi Forwarders

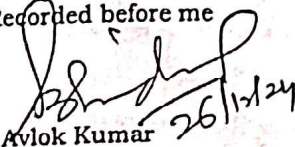
Typed by me


26/12/24


Hitesh Meena

(I.O./CIU)

Recorded before me


Avlok Kumar 26/12/24

(S.I.O./CIU)


अवलोक कुमार
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AVLOK KUMAR
(मुख्यायन अधिकारी)
(Appraising Officer)