
 सत्यमेव जयते	सीमाशुल्कआयुक्तकाकार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II न्हावाशेवा, तालुका- उरण, जिला- रायगढ़, महाराष्ट्र-400 707 NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707	
---	--	---

F.No. CUS/ASS/MISC/457/2024-CEAC

Date: 10.09.2024

F.No.CUS/SIIB/MISC/236/2024-SIIB(E) JNCH

DIN: ~~20250978NT00000DEE8B.~~

SCN No.: 902/2025-26/ADC/CEAC/NS-II/CAE/JNCH.

SHOW CAUSE NOTICE ISSUED UNDER SECTION 124 OF THE CUSTOMS ACT, 1962**Brief facts of the Case**

M/s. PR Rajvanshi Impex Private Limited (IE Code AANCP3790N) having its office at A-331, 3rd Floor, Varun Marg, Defense Colony, New Delhi - 110024 has filed Shipping Bill No. 8113769 dated 06.03.2024 (hereinafter referred to as "Shipping Bill") (RUD-I) through their Customs Broker M/s. Service Bureau Logistics LLP (CHA License No 11/2045) at JWR CFS for export of a consignment of goods declared as "Ready-made Garments" under claim of Drawback & RoSCTL. The details of the said Shipping Bill are tabulated as under: -

TABLE-I

Sr. No.	SB No./ Date	Description	Quantity	FOB (INR)	DBK (INR)	RoSCTL (INR)
1.	8113769 dated 06.03.2024	Boy 2pc of night suit made of blended	1620	1063980.36	37239.31	57561
2.		girls 2pc of night suit made of blended	2340	1534937.04	38373.43	66924
3.		Ladies 2pc of night suit made of blended	600	392094	9802.35	17160
4.		Men's Waist belts	960	90748.8	0	0
5.		Imitation Jewellery	840	6904.8	0	0
		TOTAL	6360	30,88,665.00	85,415.09	1,41,645.00

2. On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. PR Rajvanshi Impex Private Limited (IE Code AANCP3790N) goods covered under Shipping Bill No. 8113769 dated 06.03.2024, were put on hold vide Hold No. 289/2022-23 dated 18.03.2024 issued vide letter F. No. CUS/SIIB/MISC/236/2024-SIIB(E) JNCH for Examination of the same as the supply chain of the Exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other Export incentives.

3. Consequently, the subject goods pertaining to Shipping Bill No. 8113769 dated 06.03.2024 were examined 100% vide Panchanama dated 20.03.2024 **(RUD-II)** in the presence of two independent Panchas, Representatives of Customs Broker and Exporter. During the Examination, the subject goods were found as declared in the said Shipping Bills, their corresponding invoices and Packing lists w.r.t. declared quantity and description. However, it appeared that the valuation of the goods covered in above said Shipping Bill is overvalued. Representative Sealed Samples (RSS) of the goods from the Shipping Bill was drawn for the purpose of further investigation.

4. Further, letters dated 01.04.2024 was forwarded to DYCC, JNCH along with RSS for testing in order to determine exact characteristics, nature and composition of the subject goods. DYCC tested the RSS and forwarded the test Reports vide DYCC Report Nos. 259/SIIB(X) dated 23.04.2024 and 261/SIIB(X) dated 26.04.2024 **(RUD-III)**. The details of test report are as under:

Item No	Item Description	CTH, Drawback Sr.	DYCC Test Report
		No & ROSCTL Sr. No	
1	Boys 2 pcs Night Suit made of blend	CTH – 62031990 DBk – 62030102B RoSCTL – 62030102B	On opening the sample packet, two samples have been found. Sample 1: The sample is in the form of a readymade textile garments (T-shirt) made of dyed and printed knitted fabric. Total weight = 105 gm The fabric is composed of cotton yarns. Sample 2: The sample is in the form of a readymade textile garments (lower wear) made of dyed knitted fabric together with elastomeric strip present at waist position. Total Weight: 146 gm Weight of fabric: 138 gm Weight of Elastic Strip: Balance The fabric is composed of cotton yarns.

2	Girls 2 pc Night Suit made of Blend	CTH – 62082190 DBk – 62080102B RoSCTL – 62080102B	On opening the envelope, two articles are received. Total weight of sample = 204.1 gm 1. <u>Girls' Top:</u> Sample is in the form of readymade textile article (Girls Top). It is made dyed knitted base fabric having printed description on front as "create". Base fabric is wholly composed of spun yarns of cotton. Weight of Top = 87.1 gm 2. <u>Girls' Bottom:</u> Sample is in the from of readymade textile article (girls bottom). It is made of dyed and printed knitted base fabric. Base fabric is wholly composed of spun yarns of cotton. Weight of Bottom = 117.0 gm
---	-------------------------------------	---	---

4.1 In view of the above, the exporter has declared the goods as Blend and under CTH 62, Articles of Apparel and Clothing Accessories, Not Knitted or Crocheted, however, as per the DYCC Test reports, the samples are knitted. Accordingly, the declared composition of the goods did not match with the test reports, also the goods are not declared as knitted, however, as per the DYCC Test Reports, the goods are knitted. In view of the above, the goods are mis-declared in terms of classification and quality. Accordingly the same are to be re-classified and export benefits claimed are also to be re-determined.

5. Re-determination of Valuation

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

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

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

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

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

As per the Provisions of Rule 6 *ibid*, the assessable value of the goods is proposed to be re-determined under Rule 6 *ibid*, i.e. as per the Residual Method. Accordingly, Market Survey was conducted by the officers of SIIB (Export) on 31.03.2024 (**RUD-IV**) along with Authorized Representative of the Exporter. For this purpose, different wholesale shops selling similar goods were visited in Masjid Bunder, Mumbai in the presence of authorized representative of the exporter. As per the Market Enquiry the value of the goods has been re-determined and accordingly the Export incentives have also been re-determined. On the basis of Panchanama dated 20.03.2024 and Market Enquiry Report dated 31.03.2024, it is observed that the subject goods have been mis-declared in terms of valuation. The re-determined FOB value of the goods and corresponding Export incentives under the Shipping Bill would be as below:

Table-II

Sl No.	Shipping Bill No. & Date	Description of goods	Declared				Re-determined		
			Quantity (PCS)	FOB (INR)	Drawback (INR)	ROSCTL (INR)	FOB	Drawback	ROSCTL
1	8113769 dated 06.03.2024	Boy 2pc of night suit made of blended	1620	1063980.36	37239.31	57561	762789.00	26680.45	41240.35
2		girls 2pc of night suit made of blended	2340	1534937.04	38373.43	66924	1103480.00	27569.26	48081.32
3		Ladies 2pc of night suit made of blended	600	392094	9802.35	17160	282664.00	7062.05	12362.84
4		Men's Waist belts	960	90748.8	0	0	90748.8	0.00	0.00
5		Imitation Jewellery	840	6904.8	0	0	6904.8	0.00	0.00
				30,88,665	85,415.09	1,41,645	22,46,586.6	61,311.76	1,01,684.51

Table-III

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess Export benefits (in Rs.)
22,46,587	24,103.33	39,960.49	64,063.82

5.5 As can be seen from the Table above, based on the Report received by the DYCC, JNCH and Market Enquiry conducted on 31.03.2024, it appears that the goods declared by the Exporter in the Shipping Bill No. 8113769 dated 06.03.2024 have been mis-declared in terms of their value and classification. Accordingly the same are re-determined as detailed in table II and III above.

6. Past Exports:

In order to investigate past consignments, the data was retrieved from ICES regarding the exporter M/s. PR Rajvanshi Impex Private Limited (IE Code AANCP3790N). Only 09 previous Shipping Bills pertaining to the past exports were found and it was found that no remittances for the past exports were pending. Further the Authorized Representative of the exporter also submitted BRCs, issued by DGFT, for the said shipments. The details of the said shipments are as below.

Table-IV

Serial No.	SB No.	SB Date	Invoice Sr.No.	Invoice No.	LEO Date	Expected Realisation Date	Extension Date	FOB to be Realised (in FC)	FOB Actually Realised (in FC)
1	3957922	15-09-2023	1	PR/EXP/001	16-09-2023	30-06-2024	N/A	88,625	88,625
2	3957931	15-09-2023	1	PR/EXP/004	16-09-2023	30-06-2024	N/A	70,508	70,508
3	3957978	15-09-2023	1	PR/EXP/003	16-09-2023	30-06-2024	N/A	88,386	88,386
4	3958118	15-09-2023	1	PR/EXP/002	16-09-2023	30-06-2024	N/A	98,522	98,522
5	5009852	31-10-2023	1	PR/005/23-24	01-11-2023	31-08-2024	N/A	47,608	47,608
6	5009873	31-10-2023	1	PR/006/23-24	01-11-2023	31-08-2024	N/A	58,458	58,458
7	5126584	04-11-2023	1	PR/007/23-24	06-11-2023	31-08-2024	N/A	63,138	63,138
8	5126758	04-11-2023	1	PR/008/23-24	06-11-2023	31-08-2024	N/A	66,931	66,931
9	5127042	04-11-2023	1	PR/009/23-24	06-11-2023	31-08-2024	N/A	78,882	78,882
							Grand Total	6,61,056	6,61,056

7. Further, an alert to withhold the Export incentives against the Exporter M/s. PR Rajvanshi Impex Private Limited (IE Code AANCP3790N) was inserted during the investigation.

8. The Exporter vide their letter dated 30.03.2024 requested to Provisional Release of the goods for Back To Town. The request of the Exporter was accepted by the Adjudicating Authority as per the Provisions of Board Circular no.01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and the goods were released Provisionally for Export (**RUD-V**) under section 110A of the Customs Act, 1962 on execution of Bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee No.HCM2343 amounting to Rs. 60,000 (Rupees Three Lakhs Only) on 02.05.2024.

9. Further, letters dated 11.11.2024 and 05.12.2024 were also sent to jurisdictional AC/DC/AVATO of Delhi State GST Commissionerate to verify the genuineness of the Exporter M/s. PR Rajvanshi Impex Private Limited (IE Code AANCP3790N). In reply, office of the GST, Ward 99, Department of Trade and Taxes, Vyapar Bhawan, New Delhi vide F.No. DT&T/Ward99/2024-25/2284 dated 02.12.2024 (**RUD-VI**) has communicated following:

- (i) that the field verification was done, and firm was found **existent**. Registered Lease agreement was attached for ready reference.
- (ii) that the exporter has filed returns regularly
- (iii) that the exporter has not claimed any refund during the F.Y. 2024-25
- (iv) that the supplier details exist in GSTR 2A.

10. GST VERIFICATION OF SUPPLIERS: -

10.1 M/s. Star Enterprises – GSTIN:27DGIPP1816E1ZF):

Letters dated 10.11.2024 was sent to jurisdictional AC/DC of CGST, Division-I Belapur Commissionerate to verify the genuineness of the Supplier M/s. Star Enterprises – GSTIN: 27DGIPP1816E1ZF). In reply (**RUD-VII**), AC/DC of CGST, Division-I Belapur Commissionerate vide F.No. CGST/Bel-I/R-IV/Misc./196/23-24/2272 dated 18.11.2024 communicated that the supplier M/s. Star Enterprises – GSTIN:27DGIPP1816E1ZF is cancelled suo-moto and forwarded the letter dated 29.02.2024 received from Anti-Evasion CGST & Central Excise Commissionerate. Vide the Anti-Evasion letter it is communicated that:

- (i) that they have initiated an investigation against the said firm.
- (ii) that during the premise visit, it was found that the taxpayer was non-existent at the registered premises and prima facie, it appeared that the said taxpayer is non-existent at the said principal place of business declared by the taxpayer and that it appeared that the same is bogus entity floated only for the purpose of obtaining GST registration on the basis of forged documents and for availing and passing inadmissible ITC with actual receipt or supply of underlying goods or services.
- (iii) that they requested the concerned Range to cancel the GST registration ab-initio as per Section 29 (2) (e) of the CGST Act, 2017 for safeguarding the government revenue.

10.2 M/s. Millenium Enterprises (GSTIN: 27BLMPY3463M1Z5):

Letter dated 01.04.2024 and 10.11.2024 was also sent to jurisdictional AC/DC of CGST, Division VI, CGST & C. Excise Raigad Commissionerate to verify the genuineness of the Supplier M/s. Millenium Enterprises (GSTIN: 27BLMPY3463M1Z5). In reply (**RUD-VIII**), AC/DC of CGST, Division VI, CGST & C. Excise Raigad Commissionerate vide F.No. CGST/RGD/Div-VI/R-VI/101/DGARM 200 & 20P/millenium/2024-25/3811 dated 07.11.2024 communicated that a case by the Anti-Evasion section of this Commissionerate has already been initiated against M/s. Millenium Enterprises (GSTIN: 27BLMPY3463M1Z5) and that during the visit the taxpayer was found non-operational/non-existent at the registered principal place of business and that the Input Tax Credit available in the ITC ledger of the taxpayer was blocked in terms of Rule 60 of CGST Rules 2017 and suo-moto proceeding for cancellation of registration of the said taxpayer was initiated by them.

10.3 GST VERIFICATION OF other SUPPLIERS: GST verification of other suppliers i.e. M/s. Mohan Enterprises (07HMTPS8932R1ZG), M/s. GLOBAL Enterprises (07DOSPG1809A1Z6) and M/s. Sanket Overseas (27AHIPD5387N1ZR) was also undertaken (RUD-IX) with the Jurisdictional Authorities. However, no reply was received in this regard even after sending the letter followed by three reminders.

11. Recording of the Statement:

11.1 Statement of Mr. Rudrendra Singh, Authorized Representative of M/s P R Rajvanshi was recorded under section 108 of the Customs Act, 1962 on 06.12.2024 (RUD-X) wherein he interalia stated the following:-

- a. that he is authorized to record statement on behalf of the exporter M/s. PR Rajvanshi Impex Private Limited (IE Code AANCP3790N) in connection with the Summons issued by this office and that he was submitting the letter of authorization on behalf of the exporter,
- b. that the exporter mainly deals in export of fabrics,
- c. that the official address of the exporter is 3rd Floor, A-331, Varun Marg, Defense Colony, New Delhi – 110024,
- d. that the Shipping Bill Nos. 8113698, 8113769 and 8113775 dated 06.03.2024 were filed by the exporter through their CHA,
- e. that the details of the suppliers and buyers are included in the annexures submitted along with the letter of authorization,
- f. that they are submitting details of all past exports such as tax invoices, supplier details, e-BRCs etc in connection with the case,
- g. that they are filing GST returns wherever necessary,
- h. On being asked as to why the exporter was supplying goods to only risky countries, he replied that they were sending goods as per requirements of the buyer and that they were not in contravention to any rules or regulations.
- i. On being asked as to why some shipping bills are being filed and not being registered, he replied that due to some error in filing this may have happened.
- j. On being asked as to why the exporter obtained IEC in December 2022 and was dormant till September 2023, he replied that they had planned to the export so they got the IEC registration done, however, could not obtain suitable export orders, so they were dormant till that period. He further requested to take their submissions on record and promised to cooperate in any further investigation as required.

11.2 Further, Statement of Shri Machindra Khandu Ithape, G-card holder, ID pass no. G/Mumbai/20235798 of Customs Broker M/s. Service Bureau Logistics LLP (CHA No 11/2045) was recorded under section 108 of the Customs Act, 1962 on 14.05.2024 (RUD-XI) wherein he interalia stated the following:-

- a. That he was the authorized person on behalf of M/s. Service Bureau Logistics LLP,

- b. that he was employed by the firm for the last 6 months and that their Customs Broker is in business for around 15 years,
- c. that they came in contact with the exporter through their boss' friend Rahul,
- d. that they always verified exporters' credentials before filing Shipping Bill,
- e. that his subordinates filed the Shipping Bill No 8113769 dtd 06.03.2024 on behalf of the exporter,
- f. that they were aware of the case booked against the exporter during examination,
- g. that the exporter is a Pvt Ltd company and that they verified KYC of the customer every time and that the exporter had valid IEC issued by DGFT, that they had verified the KYC documents from bank statement, letter of credit, Aadhar Card & DGFT online website as per CBLR 2018 and submitted their signed/certified copy,
- h. that they usually charged 1000-1500 for each export consignments as agency charges,
- i. that they filed the shipping bills as per the documents provided by the exporter with KYC documents, invoice and packing list and that the goods were found as declared during examination in terms of description and quantity and that they didn't have any idea regarding GST supply chain or violation angle,
- j. that they had never been penalized by any govt agency till date and that they would be cooperating with the department in the instant matter and provide all the relevant documents as required.

12. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

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

Section 50: Entry of goods for Exportation. –

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

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

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

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

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

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

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

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

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

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

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

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

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

Customs Brokers Licensing Regulations, 2018:

10. Obligations of Customs Broker.— A Customs Broker shall —

(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.

B. 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.

C. 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.

13. From the facts, evidences and provisions discussed above, it appears that Exporter had misdeclared the goods in terms of description, classification and value to avail undue drawback, RoSCTL & IGST benefits. Therefore, the FOB value of said Shipping Bill No.- 8113769 dated 06.03.2024 has been re-determined under Rule 6 of CVR, 2007 which comes to Rs 22,46,587/against declared FOB of Rs 30,88,665/-. Moreover, the exact description and quantity was confirmed through the examination and vide DYCC reports. Thus, by the act of over-valuation, the Exporter had intentionally attempted to claim undue/excess export benefit i.e. differential Drawback to the tune of Rs. 24,103.33/-, differential RoSCTL amounting to Rs 39,960.83/- which was not legitimately available to the exporter in case of the said Shipping Bill. Hence, the instant Shipping Bill needs to be re-assessed with re-determined drawback & RoSCTL to Rs 61,311.76/& Rs 1,01,684.51/- against declared drawback & RoSCTL of Rs 85,415/- & Rs 1,41,645/respectively.

14. As can be seen from the Table-II above, based on the Market Enquiry conducted on 31.03.2024, it appears that the goods declared by the Exporter in the Shipping Bill No. 8113769 dated 06.03.2024 have been mis-declared in terms of their value. During the Market Enquiry it was found that the value of the goods filed under the said Shipping Bills were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The Export incentive such as drawback & RoSCTL are therefore re-determined with respect to the re-determined FOB as mentioned in the Table-II above. It is thus cogent and clear that the Exporter M/s. PR Rajvanshi Impex Private Limited (IE Code AANCP3790N) had (i) mis-declared the impugned goods in terms of their value, description and classification (ii) attempted to defraud the Government by claiming undue higher amount of Drawback and ROSCTL and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the Provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962 respectively.

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

16. As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual

value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue Export benefits not legitimately payable to them. The Exporter had declared the FOB value in the Shipping Bill as Rs. 30,88,665/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 22,46,587/- only and hence higher Drawback & RoSCTL and other Export incentives were claimed. Thus, it appeared that the said goods were attempted to be Exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities.

17. As the goods were attempted to be Exported by mis-declaration for which confiscation is proposed. However, the drawback & RoSCTL claimed in the live Shipping Bills as mentioned in Table-I is not demanded since the goods were not Exported and cleared for Back to Town on furnishing of Bond for 100% value of the goods with Bank Guarantee of Rs. 60,000/- (Rupees Sixty Thousand only) on 02.05.2024.

18. It further appears that the Exporter have rendered themselves liable to penalty in terms of section 114(iii) of the Customs Act, 1962 on account of mis-declaration in value, description and classification of the impugned goods as detailed above. Further, the Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the Exporter with malafide intent to avail undue/excess Export benefits in form of Drawback, RoSCTL and other Export benefits. Therefore, the exporter is also liable for penalty in terms of Section 114 AA of Customs Act, 1962 for this intentional mis-declaration.

19. With respect to the Exporter, though the GST status of the Exporter was ascertained to be existent as per the reply received from the jurisdictional GST authorities, two of the suppliers were found to be non-existent and status of the remaining two suppliers is not available which reflects the fraudulent supply chain since the GST authorities reported that the suppliers were not existent and there are no outward supplies from these suppliers to the exporter. Hence, the purchase tax invoices from domestic Suppliers appears manipulated & fraudulently obtained in collusion from the supplier with a malafide intention to utilize input tax credit on the basis of such invoice for discharging any duty or tax on goods that are entered for Exportation under claim of refund of such duty or tax. Thus, it appears that the authenticity of the supply chain of the Exporter is dubious/fabricated to obtain undue ITC refund. This again clearly shows the guilty intention on part of the Exporter for claiming undue IGST/ITC refund. By this act & omission he has also rendered himself liable for penalty under Section 114AC of the Customs act 1962.

20. 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.

21. Now, M/s. PR Rajvanshi Impex Private Limited (IE Code AANCP3790N) having its registered office at A-331, 3rd Floor, Varun Marg, Defense Colony, New Delhi 110024 are hereby called upon to Show Cause to the Additional Commissioner of Customs, CAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i. The said impugned Export goods covered under the Shipping Bill No. 8113769 dated 06.03.2024 having total declared FOB value of Rs. 30,88,665/- which appear to be misdeclared in terms of value, should not be confiscated under the Provisions of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- ii. The declared FOB value of Rs. 30,88,665/- covered under the Shipping Bill No. 8113769 dated 06.03.2024 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. 22,46,587/- under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- iii. The goods should not be re-classified as detailed above on account of mis-declaration of the description as well as classification of the goods which was noticed on account of DyCC Test report.
- iv. The drawback of Rs. 85,415 and Rosctl of Rs. 1,41,645/- claimed in the Shipping Bill No. 8113769 dated 06.03.2024 should not be rejected since the goods were not Exported and were taken Back To Town provisionally.
- v. Penalty should not be imposed upon the exporter M/s. PR Rajvanshi Impex Private Limited (IE Code AANCP3790N) under Section 114(iii) and 114A A 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.

vi. Penalty should not be imposed upon the exporter M/s. PR Rajvanshi Impex Private Limited (IE Code AANCP3790N) under Section 114-AC of the Customs Act, 1962 for omission and commission on the part of the Exporter for attempting to claim undue ITC/benefits.

vii. The Bond equivalent to FOB value of the subject goods should not be enforced and Bank Guarantee No. HCM2343 of Rs. 60,000/- (Rupees Sixty Thousand Only) furnished 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.

22. The notice are further informed that they should clearly state in their written reply whether they wish to be heard in person before the case is adjudicated. In case no reply is received within 30 days of the receipt of this SCN and no request is made for the PH or they do not appear before the adjudicating authority on the date and time fixed, the case will be decided ex-parte on the basis of evidence available on record without any further reference to them.


23. In case the notice is eligible to avail the facility of settlement of the case as per the Chapter XIVA of the Customs Act, 1962, and interested in the same, he may apply to the Settlement Commission as per prescribed procedure and also inform the same to the Adjudicating Authority

24. This show cause notice is issued only in respect of issues discussed in the show cause notice and the goods mentioned against the Shipping Bill discussed hereinabove.

25. The Department reserves its right to add, amend, modify, etc. this notice based on any fresh facts or evidence which may come to the notice of the Department after issue of this notice but prior to adjudication thereof.

26. This show cause notice is issued without prejudice to any other action that may be taken against the persons/firms mentioned herein or any other person under the Customs Act, 1962 or any other law for the time being in force.

27. List of the documents relied upon in this notice (RUDs) are as per Annexure-A attached with this notice. It may be noted that all the relied upon documents and annexure enclosed with this show cause notice are an integral part of this show cause notice.


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

To,

M/s PR Rajvanshi Impex Private Limited (IE Code AANCP3790N)

A-331, 3rd Floor, Varun Marg, Defense Colony, New Delhi – 110024

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, Delhi.
6. The Notice Board.
7. Office Copy.

Annexure – A

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill No 8113769 dated 06.03.2024
RUD-II	Panchanama dated 20.03.2024
RUD-III	Test Reports
RUD-IV	Copy of Market Enquiry dated on 31.03.2024
RUD-V	Provisional Release for export NOC dated 02.05.2024
RUD-VI	Reply was received from GST Officer, Ward 99 vide F.No DT&T/Ward-99/202425/2284 dtd. 02.12.2024 regarding verification of the exporter M/s. P R Rajvanshi (GSTIN – 07AANCP3790N1ZM)
RUD-VII	Reply dated 18.11.2024 received from Deputy Commissioner, CGST & Central Excise, Division-I, Belapur Commissionerate reg. M/s. Star Enterprises – GSTIN:27DGIPP1816E1ZF
RUD-VIII	Reply dated 07.11.2024 was received from the Assistant Commissioner, Division VI, CGST & C. Excise Raigad Commissionerate reg. M/s. Millenium Enterprises
RUD-IX	GST verification letters of other suppliers M/s. Mohan Enterprises, M/s. Global Enterprises and M/s. Sanket Overseas
RUD-X	Copy of statement of authorized representative of M/s. P R Rajvanshi and statement of Customs Broker
RUD-XI	Copy of statement of authorized representative of M/s. P R Rajvanshi and statement of Customs Broker

SERVICE BUREAU LOGISTICS LLP

INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 1 to 3

Print on 06/03/2024 19:10:55

Job No.: 0001414 Date: 06/03/2024 S/B No.: 8113769 Date: 06/03/2024
 Shipping Bill for Export

Exporter's Name

IEC No. (0) AANCP3790N PAN: AANCP3790N
 PR RAJVANSHI IMPEX PRIVATE LIMITED
 1882, 1ST FLOOR KOTLA MUBARAKPUR, NEW DELHI SOUTH
 DELHI DELHI 110003
 GSTN Type: GSN GSTN No.: 07AANCP3790N1ZM

Loading Port: INNSA1 State of Origin: DELHI

Consignee's Name

S.M.P. WHOLESALE TRADING CO.
 HUSSAIN DARWISH BUILDING
 NEAR EMIRATES NBD BUILDING
 DUBAI U.A.E
 UNITED ARAB EMIRATES

Port of Loading (INNSA1)
 Country of Final Dest. (AE)
 Port of Final Dest. (AEJEA)
 Port of Discharge (AEJEA)
 Country of Discharge (AE)
 Nature of Cargo
 Rotation No
 Marks & No(s).

Nhava Sheva Sea
 UNITED ARAB EMIRATES
 JEBEL ALI
 JEBEL ALI
 UNITED ARAB EMIRATES
 P

No of Packages 46
 Loose Packets 0
 Type of Packages CTN
 Net Weight (KGS) 2365.000
 Gross Weight (KGS) 2503.000
 No. of Containers 0

AS PER INVOICE, WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/ROTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"

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

3088665.00
 6392362
 ICIC0000302

RBI Waiver No
 ROTEPA Amount 0.00
 Drawback Account No
 DBK Amount 85415.09
 F ROSCTL Amount 141645.00

Invoice Details Serial No
 Invoice Value
 FOB Value
 Invoice No.
 Nature of Contract
 Contract No.
 Third Party

1
 37575.00 (Rs. 3088665.00)
 37575.00 (Rs. 3088665.00)
 PR/018/23-24
 FOB

DBK Value (Rs.) 85415.09
 Currency of Invoice USD
 Invoice Date 06/03/2024
 Exchange Rate USD 1 = Rs. 82.20
 Contract Date

Insurance
 Freight
 Discount
 Commission
 Other Deduction
 Packing Charges

Rate Currency Amount Buyer's Name and Address

ZENCOM GENERAL TRADING LLC
 1703 B 17TH FLOOR AL MUSALLA TOWERS
 KHALID BIN WALEED ROAD BUR
 AINALSHM READYMDE GRMNTS TRADIG LLC
 Nature of Payment DA
 Period of Payment 180 Days

SL No	RITC Code Quantity Scheme Description Manufacturer Details Transit Country	Item Description Units	Rate	Per	Units	Total Value(FC) Declared PMV(INR)	FOB Value(INR) Accepted PMV(INR)	Scheme Reward
		Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
1	62031990 1620 Drawback, and ROSCTL	BOYS 2 PCS NIGHT SUIT MADE OF BLENDED NOS 7.99		Per 1	NOS	12943.80 722.46	1063980.36 1170378.40	60 YES
					LUT		0.00	GNX100
2	62082190 2340 Drawback, and ROSCTL	GIRLS 2 PCS NIGHT SUIT MADE OF BLENDED NOS 7.98		Per 1	NOS	18673.20 721.55	1534937.04 1688430.74	60 YES
					LUT	0	0.00	GNX100
3	62082190 600 Drawback, and ROSCTL	LADIES 2 PCS NIGHT SUIT 3/4 MADE OF BLENDED NOS 7.95		Per 1	NOS	4770.00 718.84	392094.00 431303.40	60 YES
					LUT		0.00	GNX100
4	42033000 960 FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE	MENS WAIST BELT NOS 1.15		Per 1	NOS	1104.00 103.98	90748.80 99823.68	00 NO
					LUT		0.00	GNX100
5	71179090 840 FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE	MIX IMMITATION JEWELLERY NOS 0.1		Per 1	NOS	84.00 9.04	6904.80 7595.28	00 NO
					LUT		0.00	GNX100

Tax Value : 0.00

IGST Amt : 0.00

3088665.00

9997531.50

SERVICE BUREAU LOGISTICS LLP **INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)**

Page# 2 to 3
 Print on 06/03/2024 19:10:55

Shipping Bill for Export

Job No.: 0001414 Date: 06/03/2024 S/B No.: 8113769 Date: 06/03/2024

Loading Port: INNSA1 State of Origin: DELHI

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	62030102B	0.00	3.50	0.00	73.80	1620.000	37239.31
1	2	62080102B	0.00	2.50	0.00	21.00	2340.000	38373.43
1	3	62080102B	0.00	2.50	0.00	21.00	600.000	9802.35
Drawback Amount(INR)								85415.09

ROSCTL Details

INV No	Item No	ROSCTL SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	62030102B	3.13	64.20	2.28	46.80	1620.000	33302.59	24258.75	57561.34
1	2	62080102B	2.85	16.50	2.08	12.10	2340.000	38610.00	28314.00	66924.00
1	3	62080102B	2.85	16.50	2.08	12.10	600.000	9900.00	7260.00	17160.00
ROSCTL Amount(INR)								81812.59	59832.75	141645.34

Packages Details

Packages From	Packages To	Kind Package
16	42	CTN
01	14	CTN
01	05	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty W/H No	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	1620 NOS	NILL		0.00	0.00	83 SOUTH DELHI	07 DELHI	NCPTI	
1/2	2340 NOS	NILL		0.00	0.00	83 SOUTH DELHI	07 DELHI	NCPTI	
1/3	600 NOS	NILL		0.00	0.00	83 SOUTH DELHI	07 DELHI	NCPTI	
1/4	422 KGS	RODTEPN		0.00	0.00	83 SOUTH DELHI	07 DELHI	NCPTI	
1/5	721 KGS	RODTEPN	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				
		2024030600138563	PR/018/23-24	380000 Commercial Invoice	United Arab Emirates	06/03/2024	
S M P WHOLESALE TRADING CO.			HUSSAIN DARWISH BUILDING NEAR EIMIRATES NBD BUILDING DUBAI U A E				
PR RAJVANSI IMPEX PRIVATE LIMITED			1882,1ST FLOOR KOTLA MUBARAKPUR,, NEW DELHI SOUTH DELHI DELHI				
		2024030600137911	PR/018/23-24	271000 Packing list	United Arab Emirates	06/03/2024	
S M P WHOLESALE TRADING CO.			HUSSAIN DARWISH BUILDING NEAR EIMIRATES NBD BUILDING DUBAI U A E				
PR RAJVANSI IMPEX PRIVATE LIMITED			1882,1ST FLOOR KOTLA MUBARAKPUR,, NEW DELHI SOUTH DELHI DELHI				

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2,1/3,	DEC-RS001	I/We PR RAJVANSI IMPEX PRIVATE LIMITED holder of IEC No AANCP3790N, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached
 Invoice

Agency

Document Name
 Invoice
 Packaging List


Vessel Name & Voys, Rotation No & Date

Factory Stuffing

Sample Accompanied

NO
 I/We declare that particulars given here in true and correct.

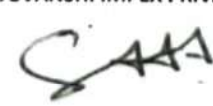
I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.
 I declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State 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.

DETAILED PACKING LIST ANNEXURE TO PR/018/23-24					
C/NOS	ITEMS	QTY	GR WT	NT WT	MARKA
16	LADIES 2 PCS NIGHT SUIT 3/4 MADE OF BLENDED	120	49	46	AMR
17	LADIES 2 PCS NIGHT SUIT 3/4 MADE OF BLENDED	120	45	42	AMR
18	LADIES 2 PCS NIGHT SUIT 3/4 MADE OF BLENDED	120	46	43	AMR
19	LADIES 2 PCS NIGHT SUIT 3/4 MADE OF BLENDED	120	48	45	AMR
20	LADIES 2 PCS NIGHT SUIT 3/4 MADE OF BLENDED	120	49	46	AMR
21	GIRLS 2 PCS NIGHT SUIT MADE OF BLENDED	180	50	47	AMR
22	GIRLS 2 PCS NIGHT SUIT MADE OF BLENDED	180	49	46	AMR
23	GIRLS 2 PCS NIGHT SUIT MADE OF BLENDED	180	48	45	AMR
24	GIRLS 2 PCS NIGHT SUIT MADE OF BLENDED	180	50	47	AMR
25	GIRLS 2 PCS NIGHT SUIT MADE OF BLENDED	180	48	45	AMR
26	GIRLS 2 PCS NIGHT SUIT MADE OF BLENDED	180	49	46	AMR
27	GIRLS 2 PCS NIGHT SUIT MADE OF BLENDED	180	46	43	AMR
28	GIRLS 2 PCS NIGHT SUIT MADE OF BLENDED	180	50	47	AMR
29	GIRLS 2 PCS NIGHT SUIT MADE OF BLENDED	180	45	42	AMR
30	GIRLS 2 PCS NIGHT SUIT MADE OF BLENDED	180	49	46	AMR
31	GIRLS 2 PCS NIGHT SUIT MADE OF BLENDED	180	50	47	AMR
32	GIRLS 2 PCS NIGHT SUIT MADE OF BLENDED	180	48	45	AMR
33	GIRLS 2 PCS NIGHT SUIT MADE OF BLENDED	180	49	46	AMR
34	BOYS 2 PCS NIGHT SUIT MADE OF BLENDED	180	50	47	AMR
35	BOYS 2 PCS NIGHT SUIT MADE OF BLENDED	180	48	45	AMR
36	BOYS 2 PCS NIGHT SUIT MADE OF BLENDED	180	45	42	AMR
37	BOYS 2 PCS NIGHT SUIT MADE OF BLENDED	180	46	43	AMR
38	BOYS 2 PCS NIGHT SUIT MADE OF BLENDED	180	49	46	AMR
39	BOYS 2 PCS NIGHT SUIT MADE OF BLENDED	180	50	47	AMR
40	BOYS 2 PCS NIGHT SUIT MADE OF BLENDED	180	48	45	AMR
41	BOYS 2 PCS NIGHT SUIT MADE OF BLENDED	180	49	46	AMR
42	BOYS 2 PCS NIGHT SUIT MADE OF BLENDED	180	50	47	AMR
1	MIX IMMITAION JEWELLERY	60	60	57	A.Z
2	MIX IMMITAION JEWELLERY	60	58	55	A.Z
3	MIX IMMITAION JEWELLERY	60	59	56	A.Z
4	MIX IMMITAION JEWELLERY	60	55	52	A.Z
5	MIX IMMITAION JEWELLERY	60	60	57	A.Z
6	MIX IMMITAION JEWELLERY	60	59	56	A.Z
7	MIX IMMITAION JEWELLERY	60	58	55	A.Z
8	MIX IMMITAION JEWELLERY	60	60	57	A.Z
9	MIX IMMITAION JEWELLERY	60	55	52	A.Z
10	MIX IMMITAION JEWELLERY	60	59	56	A.Z
11	MIX IMMITAION JEWELLERY	60	60	57	A.Z
12	MIX IMMITAION JEWELLERY	60	58	55	A.Z
13	MIX IMMITAION JEWELLERY	60	59	56	A.Z
14	MIX IMMITAION JEWELLERY	60	60.00	57	A.Z
1	MENS WAIST BELT	200	81.00	78	MZ
2	MENS WAIST BELT	200	80.00	77	MZ
3	MENS WAIST BELT	200	79.00	76	MZ
4	MENS WAIST BELT	200	80.00	77	MZ
5	MENS WAIST BELT	160	60.00	57	MZ
		6360	2503	2365	0
PKGS: 46		FOR PR RAJVANSHI IMPEX PRIVATE LIMITED			
GROSS WT: 2503.000					
NET WET: 2365.000					
		AUTHORISED SIGNATORY			





COMMERCIAL / TAX INVOICE

SUPPLY MEANT FOR EXPORT UNDER LETTER OF UNDERTAKING / BOND WITHOUT PAYMENT OF INTEGRATED TAX (IGST)									
PR RAJVANSHI IMPEX PRIVATE LIMITED 1882, 1ST FLOOR KOTLA MUBARAKPUR,, NEW DELHI SOUTH DELHI DELHI 110003					Inv No. PR/018/23-24 DATE: 06.03.2024		IEC No. AANCP3790N PAN: AANCP3790N GSTIN: 07AANCP3790N1ZM		
					Purchase Order No.:				
Consignee S M P WHOLSALE TRADING CO. HUSSAIN DARWISH BUILDING NEAR EIMIRATES NBD BUILDING DUBAI U A E UNITED ARAB EMIRATES					Other Reference (S) ARN: Buyer if other than consignee ZENCOM GENERAL TRADING LLC 1703 B 17TH FLOOR AL MUSALLA TOWERS KHALID BIN WALEED ROAD BUR DUBAI U .A.E. PO BOX: 44320 2.AIN ALSHAMS READY MADE GARMENTS TRADING CO LLC				
Port of Discharge JEBEL ALI		Final Destination JEBEL ALI		Country Of Origin India		Country of Final Destination U A E			
Pre-Carriage By Truck		Place of Receipt by pre-carrier NHAVA SHEVA		Terms Of Delivery & Payment: Incoterms: DA 180 DAYS					
Vessel / Flight No.		PORT OF LOADING NHAVA SHEVA							
MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	UND ER	TOTAL AMOUNT INR	
AMR	BOYS 2 PCS NIGHT SUIT MADE OF BLENDED	62031990	1620	7.99	12943.80	1063980.36	0.00	1063980.36	
16 TO 42	GIRLS 2 PCS NIGHT SUIT MADE OF BLENDED	62044390	2340	7.98	18673.20	1534937.04	0.00	1534937.04	
A.Z	LADIES 2 PCS NIGHT SUIT 3/4 MADE OF BLENDED	62082190	600	7.95	4770.00	392094.00	0.00	392094.00	
01 TO 14	MENS WAIST BELT	42033000	960	1.15	1104.00	90748.80	0.00	90748.80	
M Z	MIX IMMITAION JEWELLERY	71179090	840	0.10	84.00	6904.80	0.00	6904.80	
01 TO 05									
					37575.00	3088665.00	0.00	3088665.00	
Amount Chargeable In Words (In USD): THIRTY SEVEN THOUSAND FIVE HUNDRED SEVENTY FIVE ONLY..									
PKGS 46 NT WT 2365.000 GR WT 2503.000									
Declaration We intend to claim rewards under Remission of Duties or Taxes on Export Products (RoDTEP) Scheme					FOR PR RAJVANSHI IMPEX PRIVATE LIMITED  AUTHORISED SIGNATORY				
Declaration We declare that the invoice shoe the actual price of the goods Description and all the particulars are true and corret									

**PANCHANAMA dated 20.03.2024 drawn at CFS - JWR Logistics Pvt. Ltd.,
Village- Padeghar, Panvel, Navi Mumbai - 410206**

Pancha No. 1

Name : Mayur Suresh Phapale
Age : 24 Years
Address : Belapur, Ahmadnagar,
MH 422602
Occupation : Pvt Job
ID Card : 355985981995
Mobile No. : 9834350768

Pancha No. 2

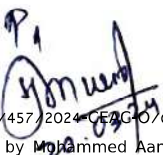
Name : Nilesh Baburao
Phapale
Age : 28 Years
Address : C/O Gavthan
Belapur,
Ahmadnagar, MH
422602
Occupation : Pvt Job
ID Card : 476355514348
Mobile No. : 8380998665

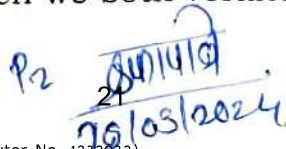
We the above mentioned Panchas were called upon by a person who introduced himself as Shri Paramveer Singh Nain, an Intelligence Officer, SIIB(X), JNCH on 20.03.2024 at 1100 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-400210 to witness the examination of goods of exporter M/s. PR Rajvanshi Impex Pvt Ltd (AANCP3790N) covered under 01 Shipping Bills No. 8113769 dtd 06.03.2024 , for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Machindra Khandu Ithape, G-card holder of M/s. Service Bureau Logistics LLP (License No. 2015DELI10768) having Kardex No. G/MUMB1/20235798. Then the officer explained to us that the exporter M/s. PR Rajvanshi Impex Pvt Ltd (AANCP3790N) having address at 1882, First Floor Kotla Mubarak, New Delhi 110003 has filed 01 Shipping Bills No. 8113769 dtd 06.03.2024 destined to UAE through their Customs Broker M/s. Service Bureau Logistics LLP (License No. 2015DELI10768) for export of their consignment.

We were shown copy of Hold letter No. 289/2022-23/SIIB(X) signed by Dy. Commissioner of Customs, SIIB(X), JNCH regarding hold of the above mentioned Shipping Bills along with their respective export invoice & packing list.

Further, the above-mentioned officer requested us to witness the examination proceedings of the goods covered under 01 Shipping Bills No. 8113769 dtd 06.03.2024 to which we both voluntarily agreed.

P1


P2

20/03/2024



Thereafter, all of us proceeded to the area/location inside JWR CFS where the subject goods were found carted inside Shed B at Location D-11. A total of 46 packages were found placed at the said location. The packages were wrapped within white polypropylene bags. The packages were opened by the laborers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

Details of the goods covered under the above said Shipping Bills is as follows:

Sr. No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoDTEP (in Rs.)	ROSCTL
1	8113769 dtd 06.03.2024	RMGs	30,88,665/-	85,415/-	0/-	1,41,645/-

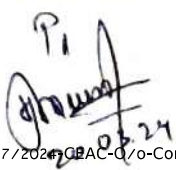
During 100% examination, goods covered under Shipping Bills No. 8113769 dtd 06.03.2024 were found as declared in terms of quantity and declared description as per shipping bill and checklist.

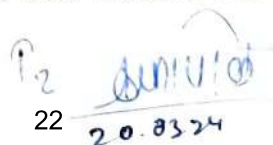
Thereafter, samples of the readymade garments were drawn randomly in duplicate from the S/B's No 8113769 dtd 06.03.2024 in our presence. Further, the said samples as drawn above were sealed in a green envelope with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having seen the drawn samples and sealing of the same in the presence of Shri Machindra Khandu Ithape, G-card holder of M/s. Service Bureau Logistics LLP (License No. 2015DELI10768) having Kardex No. G/MUMB1/20235798.

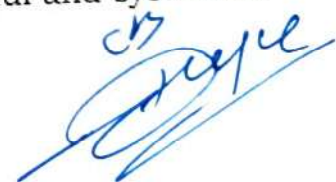
All the goods pertaining to Shipping Bills No. 8113769 dtd 06.03.2024 were re-packed in the same packages and kept back inside Shed-B at the same location inside JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping Bills No. 8113769 dtd 06.03.2024, their respective Export Invoice and Packing List and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 03 pages ended in the same place and same date i.e. 20.03.2024 at 1500 hrs. The Panchanama was carried out in our presence and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic

P1


P2

22 20.03.24



manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 20th day of March 2024.

Paramveer
20/3/24
(Paramveer Singh Nain)
I.O./SIIB(X), JNCH

In presence of:

[Signature]
(Representative of CB)

[Signature]
20.03.24

Pancha-I
(Mayur S. Phapale)

[Signature]
20.03.24

Pancha-II
(Nilesh B. Phapale)

**FORM - G****Authority Card****Customs Pass No. G/MUMB1/20235798**

Shri/Ms. MACHINDRA KHANDU ITHAPE having been registered in the books of this office as Employee of Shri/Sarvashri/Ms /M/s SERVICE BUREAU LOGISTICS LLP having been authorized by him/them to transact business at the Mumbai Customs (General) Custom House on his/their behalf is hereby permitted to do so till 2025-05-06 or until the cancellation of the license issued to his principal, whichever is earlier.

He has passed the examination conducted under sub-regulation (5) of regulation 13 of the Customs Brokers Licensing Regulations 2018.



**Holder
Signature**

**Issuing Authority
Signature**

Issuing Authority: Dy./Asst. Commissioner of Customs



Central Board of Indirect Taxes and Customs
Department of Revenue, Ministry of Finance,
Government of India



CBLMS No.	:	2015DELI10768
Name of the Customs Broker	:	SERVICE BUREAU LOGISTICS LLP
Type of Customs Broker	:	Limited Liability Partnership(LLP)
Customs Broker License No/PAN.	:	ACMFS4296L
Designation of Pass Holder	:	Employee
PAN of Pass Holder	:	AFPP12677M
Issued at (Customs Station)	:	Mumbai Customs (General)
Issue Date	:	26. September 2023
Valid Up to	:	06. May 2025

<https://cblms.gov.in>

For SERVICE BUREAU LOGISTICS LLP

24

AUTH SIGN



भारत सरकार

GOVERNMENT OF INDIA

निलेश बाबूराव फापळे

Nilesh Baburao Phapale

जन्म तिथि / DOB: 25/11/1996

पुरुष / MALE

Mobile No.: 8380998665

अनुमोदित
28/03/24



4763 5551 4348



भारत सरकार

Government of India



मयूर सुरेश फापळे

Mayur Suresh Phapale

जन्म तारीख/DOB: 02/06/2000

पुरुष/ MALE

Phapale



3559 8598 1995

माझे माधार, माझी ओळख

to: M/s
ghar-40



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



CUS/SIIB/MISC/236/2024-SIIB(E)

Date: .04.2024

To,

The Chemical Examiner, Gr. I
 Incharge, Customs Laboratory, JNCH
 Nhava Sheva,
 Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 8113769 dtd 06.03.2024 by M/s. PR Rajvanshi Impex Pvt Ltd.– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 8113769 dtd 06.03.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	8113769 dtd 06.03.2024	Girls 2pcs Night Suit made of blend	1

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

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

Thanking you.

Yours sincerely,

(Kapil)

Appraiser of Customs
 SIIB(X), JNCH

Encl: as above.

Lab No 259/STB CX) dt -01/04/24

SB NO 8113769 dated 06.03.2024

Report: On opening the envelop two articles are received. 1. Girl's Top 2. Girl's Bottom.

Total wt. of sample: 204.1 gm

1. **Girl's Top:** Sample is in the form of readymade textile article (Girls Top). It is made of dyed knitted base fabric having printed description on front as "create". Base fabric is wholly composed of spun yarns of cotton.

Wt of Top: 87.1 gm

2. **Girl's bottom:** Sample is in the form of readymade textile article (Girls bottom). It is made of dyed and printed knitted base fabric. Base fabric is wholly composed of spun yarns of cotton.

Wt of bottom: 117.0 gm

Sealed remnant returned.

✓ Ak
23-04-24

23-04-24
Chandigarh

1
T. C. Tanwar
23-4-24

डॉ. टी. सी. तंवर
Dr. T. C. TANWAR
रसायन परीक्षक - I
CHEMICAL EXAMINER GR-I



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



CUS/SIIB/MISC/236/2024-SIIB(E)

Date: .04.2024

To,

The Chemical Examiner, Gr. I
 Incharge, Customs Laboratory, JNCH
 Nhava Sheva,
 Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 8113769 dtd 06.03.2024 by M/s. PR Rajvanshi Impex Pvt Ltd.– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 8113769 dtd 06.03.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	8113769 dtd 06.03.2024	Boys 2pcs Night Suit made of blend	1

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

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

Thanking you.

Yours sincerely,

(Kapil)
 Appraiser of Customs
 SIIB(X), JNCH

Encl: as above.

Lab No. 261/SEEB CX dt. 01/04/24

S/B No.: 8113769 dt. 06.03.2024

Report- On opening the sample packet, two samples have been found.

Sample 1. - The sample is in the form of a readymade textile garments (T shirt) made of dyed & printed knitted fabric.

Total wt. - 105 g

The fabric is composed of cotton yarns.

Sample 2. - The sample is in the form of a readymade textile garments (lower wear) made of dyed knitted fabric together with elastomeric strip present at waist position.

Total wt. - 146 g

Wt. of fabric- 138 g

Wt. of elastic strip – Balance

The fabric is composed of cotton yarns.

Sealed remnant returned.

Basant Kumar
26/4/24
BASANT KUMAR
Chemical Assistant

M. Maity
26.04.2024
डॉ. मन्मथ महति
DR. MRITUNJAY MAITY
RANKED OFFICER II
CHEMICAL EXAMINER GR II
J.N.C.H. Laboratory Nhava Sheva

CEN

Market Enquiry Report of M/s. PR Rajvanshi Impex Pvt Ltd conducted on 31.03.2024.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Machindra Khandu Ithape, authorized representative of exporter, conducted a market survey of goods covered under Shipping Bills No. 8113796 dated 06.03.24 presented for export by M/s. PR Rajvanshi Impex Pvt Ltd. 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 31.03.2024 in wholesale market near Masjid Bunder, Mumbai.

To ascertain the fair market value of the goods, we visited the different Wholesale Shops near Masjid Bunder, Mumbai. The samples were opened in the presence of authorized representative of exporter Shri Machindra Khandu Ithape. Representative samples were shown to the shopkeeper of subject goods and quotation / inquiries were made for wholesale purchase of identical/ similar goods. The shopkeeper refused to have identical goods i.e. of same brand but offered similar goods on the basis of quality, composition, size and design of the goods. Further, the exporters representative to sale item on proper bill but the same request was refused by wholesalers. They informed that the orders in minimum lot are only entertained. The wholesale rates for the said samples as quoted verbally by shopkeepers for which both officers and Exporter's authorized representative agreed are as follows:

S/B No.	Sno	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price	PMV	Declared FOB	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
			Kiddies shop no. 10, Mohammadi Alird, Masjid Bunder, Mumbai 400003	Just Kidding 87A Ground floor Plot 87, Patel Building, Md Ali Rd, Chakla Market Mumbai 400003	Sidrah Impex 166/168 Zakaria Masjid Street, Masjid Bunder, Mumbai 400009				
8113769 dtd 6/03/24	1	Boys 2 pcs night suit made of blend	520	510	525	518	723	1063980	762789
	2	girls 2 pcs night suit made of blend	520	510	525	518	721	1534937	1103480
	3	ladies 2 pcs night suit 3/4 made of blend	520	510	525	518	719	392094	282664

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


 (Machindra Khandu Ithape)
Authorized representative of exporter


 (Paramveer Singh Nain)

	<p style="text-align: center;">सीमाशुल्क आयुक्त का कार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II केंद्रीकृत निर्यात आकलन कक्ष, जवाहरलाल नेहरू सीमाशुल्क भवन CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU CUSTOM HOUSE, न्हावा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र 707 400- NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707</p>
F.No. CUS/ASS/MISC/457/2024-CEAC	Date: 02-05-2024

To,
Dy. Commissioner of Customs,
JWR CFS,
JNCH, Nhava Sheva

Sir,

Sub: Provisional release of the goods for BACK TO TOWN (BTT) covered under Shipping Bills No.8113769 dated 06.03.2024 for M/s. PR RAJVANSI IMPEX PRIVATE LIMITED - reg.

Please refer to the above mentioned subject.

The competent authority has approved the request for provisional release of the goods under subject Shipping Bills for **back to town (BTT)** on the below mentioned conditions-

1. To submit Bond for 100% retermined value of the goods.
2. To submit Cash Security/Bank Guarantee of Rs. 60,000/- (Rupees Sixty Thousand Only)

With regards to the above, the exporter M/s PR RAJVANSI IMPEX PRIVATE LIMITED has submitted the requisite documents for provisional release to this office and the same have been accepted by the undersigned.

Yours faithfully,

Received
9326888633

(N. SRIRAMA KRISHNA RAO)
 Asstt. Commissioner of Customs
 CEAC, NS-II, JNCH, NHAVA SHEVA

Copy to: 1. Dy. Commissioner of Customs, SIIB(X), JNCH, Nhava Sheva
 2. M/s. PR RAJVANSI IMPEX PRIVATE LIMITED
 3. Office Copy

GOVERNMENT OF NCT OF DELHI
OFFICE OF THE GOODS AND SERVICES TAX OFFICER WARD-99,
10TH FLOOR, DEPARTMENT OF TRADE AND TAXES VYAPAR BHAWAN,
I.P. ESTATE,
NEW DELHI-110002

F.No. DT&T/Ward-99/2024-25/ 2284

Dated: 02/12/2024

To

Assistant Commissioner of Customs
 SIIB(X), NS-II
 Office of the Commissioner of Customs,
 Special Investigation and Intelligence Branch (X)
 Jawaharlal Nehru Custom House, Nhava Sheva,
 Raigad, Maharashtra-400707

Subject: Reply of letter no. F.No. CUS/SIIB/MISC/236/2024-SIIBE JNCH, Dated-11.11.2024

Sir,

In reference to your letter regarding Sub: Verification of genuineness of the exporter M/s PR Rajvanshi Impex Private Limited (GSTIN- 07AANCP3790N1ZM), point-wise reply is as follows:

Serial no	Reply
1.	Yes, field verification done and found existing
2.	Registered lease agreement attached for ready reference
3.	Yes, return filed regularly
4.	<ul style="list-style-type: none"> Refund not claimed during this F.Y. 2024-25 Supplier details exists in GSTR 2A

This is for your necessary action.

Thanking You

Regards

Ms. Sarbjit Kaur
GST Officer
Ward 99





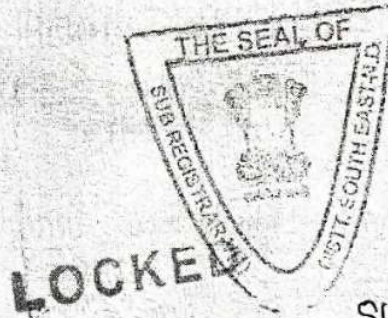
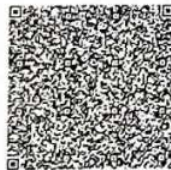
सत्यमेव जयते

INDIA NON JUDICIAL

Government of National Capital Territory of Delhi

e-Stamp

Certificate No. : IN-DL50602026042340V
 Certificate Issued Date : 14-Aug-2023 01:56 PM
 Account Reference : SHCIL (FI)/dl-shcil/ LAJPAT NAGAR/ DL-DLH
 Unique Doc. Reference : SUBIN-DLDL-SHCIL68976402821198V
 Purchased by : P R RAJVANSHI IMPEX PRIVATE LIMITED
 Description of Document : Article 35(ii) Lease with security upto 5 years
 Property Description : A-331, 3RD FLOOR, DEFENCE COLONY, NEW DELHI
 Consideration Price (Rs.) : 0
 (Zero)
 First Party : MS MERLION COMMERCIAL AND TRADING PVT LTD
 Second Party : SUMITRA CHAUHAN
 Stamp Duty Paid By : SUMITRA CHAUHAN
 Stamp Duty Amount(Rs.) : 10,900
 (Ten Thousand Nine Hundred only)



SUMITRA CHAUHAN
 Ho-103A, Sector-14,
 Sohpat, Haryana-136001
 Adhar No- 5207 8778 382

Please write or type below this line



VIKASH KUMAR GAUTAM
 S/O R.P. GAUTAM
 Ho-140, CHILLA VILLAGE,
 MAYUR VIHAR PH-5
 N. DELHI-110091

Adhar No- 2720 3522 382



For PR Rajvanshi Impex Private Limited
 0006659813

Director

Statutory Affidavit

1. The authenticity of this Stamp Certificate, may be verified at www.indiastamp.com or using a Stamp Reading App and e-Stamp.
2. Any discrepancy in the details on this Certificate and as available on the website / Mobile App renders it invalid.
3. The cost of checking the authenticity is on the users of the certificate.
4. In case of any discrepancy please inform the Competent Authority.

LEASE AND LICENSE AGREEMENT

THIS AGREEMENT TO LEASE is made at New Delhi on this 17th day of August, 2023 and effective immediately

BETWEEN

Merlion Commercial & Trading Pvt. Ltd. having its registered office at 2nd floor Band Box House 254 Dr. A.B. Road Worli Mumbai 400025, (hereinafter called the LICENSOR/LESSOR) of the FIRST PART which term shall include their heirs, successors, legal representative and assigns.

AND

PR RAJVANSI IMPEX PRIVATE LIMITED, R/o H. No. 103-A, Sector-14, Sonapat, Haryana, Pin Code-131001 (Hereinafter referred to as "**LESSEE**" which expression wherever the context requires or permits, shall mean and include her successors, executors, administrators and assigns) of the OTHER PART.

AND WHEREAS **Merlion Commercial & Trading Pvt. Ltd.** having its registered office at 2nd floor Band Box House 254 Dr. A.B. Road Worli Mumbai 400025, being the absolute owner of the whole property (A-331, 3rd Floor, Defence Colony, Delhi - 110024) is desirous of giving out on lease rental the 3rd floor of the said property, i.e. THE PREMISES.

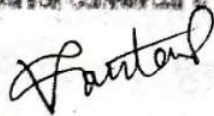
AND WHEREAS the LESSEE is desirous of taking on Lease for residential purposes the 3rd Floor of the property number A-331, 3rd Floor, Defence Colony, Delhi - 110024 consisting of three bedrooms, one drawing cum dining room, one kitchen and three bathrooms and one drawing room along with all Fixtures & Fittings.

Vide Sale Deed Plinth area under - 141 Sqm. m.

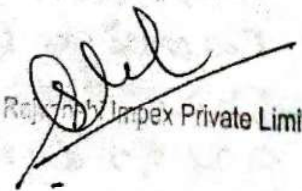
Vide Sale Deed Registration No. 13673 Vol. No. 13465 Book No. 1
Date 29/09/11

AND WHEREAS the LESSOR has agreed to let and the LESSEE has agreed to take on lease the said premises for residential purposes for a period of 24 Months with effect from 17.08.2023 to 16.08.2025 under these presents on the terms and conditions contained herein below.

For Merlion Commercial & Trading Pvt. Ltd.



For PR Rajvansi Impex Private Limited



Director

First Party

/s/ Mylison Commercial & Trading Pvt. Ltd.

Director

Second ~~First~~ Party

PR RAJVANSHI IMPEX Pvt. Ltd.

DIRECTOR

DIRECTOR

Witness

①

Gangadhar Pandit
 810 Miranjan Pandit
 Sarsai, P.S. Masliya
 Baranasi, Dumber
 Shukhland.
 9263284247



②

Siddharth Chauhan
 810 Shailendra Chauhan
 103A, Sector-14, Sonapat
 Mayana-01
 8818000900

**NOW THEREOF IT IS AGREED BETWEEN THE PARTIES
HERETO AS FOLLOWS:-**

1. That the LESSEE shall pay monthly lease rental of Rs. 45,000/- (Forty Five Thousand Only) for the first 24 months Exclusive of all GST/taxes as on date and exclusive of all other charges with effect from **17.08.2023 to 16.08.2025**. In case any tax is levied in future by the Government on the above lease rental that will be paid by the Lessee.
2. That the LESSEE shall pay the said monthly lease rental of Rs. 45,000/- to the LESSOR, exclusive of electricity and water charges by way of cheque/demand draft/bank transfer. The lease rental amount is payable every month before the of every month of the English Calendar in Advance.
3. The lessee has paid to the Lessor a sum of 2,20,000/- only in Indian Rupees) Exclusive of GST/Taxes to rental as Security Deposit in advance to be refunded by the Lessor to the Lessee at the expiry or earlier termination of this Lease Deed after adjusting any damages/ Breakage/ or unsettled bills if any, pertaining to any of the said premises and shall refund the balance of the said Security Deposit to the Lessee after being handed the physical possession of the premises, and after all bills such as electricity, water, gas, maintenance etc. have been paid.
- 3A. Three months advance lease rental already paid by cheque No. 000005 of IDFC FIRST Bank and security deposit of Amount Rs.2,20,000/- by Cheque No. 000002 of IDFC FIRST Bank.
4. The lease rental shall be subject to increase by 10% w.e.f. September of year 2025 and accordingly, if both parties mutually decide to renew the agreement after the expiry of current agreement.
5. That the LESSEE shall comply with all the rules, regulations, laws and bye-laws of the central/ State Government or any other local body/person and authority, statutory or otherwise society etc. which may be applicable to the Lessee during the term of Lease until the Premises are vacated. The payment of all taxes, rates, cesses, levies, duties, and other demands of whatever nature levied by any government body (whether

[Signature]

[Signature]
For PR Rajranshi Impex Private Limited

Director

RegNo. 5173

Deed Related Detail

Deed Name LEASE		LEASE WITH SECURITY UPTO 5 YEARS	
Land Detail			
Tehsil/Sub Tehsil	Sub Registrar V(1)	Building Type	
Village/City	DEFENCE COLONY		
Place (Segment)	DEFENCE COLONY		
Property Type	Residential		
Property Address	House No.: Road No.: A-331 3RD DEFENCE COLONY ND, DEFENCE COLONY		
Area of Property	11.00 Sq Meter	0.00	0.00
Money Related Detail			
Consideration Value	45,000.00 Rupees	Stamp Duty Paid	10,900.00 Rupees
Value of Registration Fee	1,000.00 Rupees	Pasting Fee	100.00 Rupees
Transfer Duty	0.00 Rupees	Government Duty	10900 Rupees

This document of 17/08/2023 is presented by: **MS MERLION COMMERCIAL AND TRADING PVT. LTD.** S/o, W/o **PR Rajvanshi Private Limited** R/o **3NF FLOOR BAND BOX HOUSE 254 DR A B ROAD WORLI MUMBAI** in the office of the Sub Registrar, Delhi this 17/08/2023 00:00:00 day Thursday.

Signature of Presenter

Execution admitted by the said Shri / Ms.
MS MERLION COMMERCIAL AND TRADING PVT LTD AUTH SIGN VIKASH KUMAR GAUTAM

and Shri / Ms.
SUMITRA CHOUHAN

Who is/are identified by Shri/Smt/Km. GANGADHAR PANDIT S/o W/o D/o NIRANJAN PANDIT R/o SARSA PS MARLIYA BARAMRIA JHARKHAND and Shri/Smt./Km SIDDHARTH CHOUHAN S/o W/o D/o SHAILENDRA CHOUHAN R/o SONPAT HARYANA (Marginal Witness). Witness No. II is known to me.

Contents of the document explained to the parties who understand the conditions and admit them as correct.

Certified that the left (or Right, as the case may be) hand thumb impression of the executant has been affixed in my presence

Registrar/Sub Registrar
Sub Registrar V(1)
Delhi/New Delhi

Date 18/08/2023 14:21:12



2386514105173

Revenue Department NCT of Delhi

DORIS

NIC-DSU

central, state, local or otherwise) or any other body/authority shall be the sole responsibility of the Lessor. However in case of non-compliance or default on part of the LESSEE, the LESSEE shall be liable for all consequences and shall keep the LESSOR indemnified.

6. The premises shall be used by the LESSEE exclusively for the purpose of residence as well as office use of Lessee, and that the said premises shall never be misused in any manner and its occupation will not be passed on to any successor, sub-lessee or assignee.
7. That the day to day repairs arising in the course of normal use such a worn out electric plugs, sockets, switches, sanitary etc. and any other damages caused by the negligence of the LESSEE or by any persons for whom it is responsible shall be carried out by the LESSEE at its own cost and the LESSOR shall be responsible for and attend to the repair/replacement and maintenance of all and any major repairs such as seepage, structural damage, main drains, defective water flow from cisterns, source of water supply, external sanitary and other pipes, water and electricity meters, bursting of sanitary pipes etc.
8. The Lessee hereby agrees to keep and maintain the demised premises, interior walls and partition walls, interiors structural parts supporting the upper parts of the building, in the same good tenable conditions subject to normal wear and tear.
9. The LESSEE shall pay for electricity (power and light, gas and common area electricity charges), telephone, and internet charges. He shall pay as per actual bills for water, in respect of the Leased Premises for the complete duration of the Lease period as per the meter readings as agreed or directly to the authorities concerned. The bills raised in this regard shall be final and binding on the Lessee. The charges for electricity, water and maintenance shall be paid by the Lessee on actuals as per the bills. Other taxes such as house tax, property tax, etc. shall be borne exclusively by the Lessor and the Lessor shall make no claim from the Lessee in respect thereof. In case of any dispute, the Lessee shall directly sort out the same with the concerned authorities. The Lessee shall not be liable for outgoings of any kind whatsoever for the period prior to the commencement date of the lease period or after the expiry

For Merton Commercial & Trading Pvt. Ltd.

[Signature]

Director

For PR Polytechnic Private Limited

[Signature]

Director

or earlier termination of the Lease Deed. After making payment the LESSEE shall hand over the photocopies of the bill and receipts of the payment to the LESSOR for maintenance of records in respect of water and electricity charges. All original receipts will be handed over to the LESSOR after expiry of the Lease period. The Lessor agree to cooperate, if at any time during the subsistence of the Lease, any supply of water and/or electricity and/or power and/or piped gas to the Demised Premises are disconnected for want of payment of dues or otherwise for any other reason, in order to have the said supply restored at the earliest.

10. That the LESSEE shall not carry out any structural additions or alterations of construction to the building layout without prior consent in writing of the LESSOR or cause any damage to the said premises. However, the LESSEE shall be permitted to install cooking ranges, air conditioners, and other appliances like telephones, Fax machines etc., and make such changes as may be necessary therefore PROVIDED HOWEVER on termination of the Lease and handing over vacant possession of the said premises to the LESSOR, the LESSEE will be entitled to remove such equipment's and fixtures so installed and restore the changes made in the premises if any to the original state, subject to normal wear and tear and Act of God.
11. That the LESSEE shall permit the LESSOR, his authorized workmen, representatives to enter upon the said premises for inspection and or to execute such work, repairs, etc, as the LESSOR might consider necessary, at any reasonable time mutually agreed upon. It is also confirmed by the LESSEE that during notice period the LESSEE will allow the LESSOR to show the premises to the prospective tenants.
12. That the LESSEE at the time of occupation shall satisfied himself that the said premises and all the sanitary, electrical and other fittings and fixtures therein are in perfect working order and nothing is broken or missing. At the time of handing over vacant possession of the said premises to the LESSOR, the LESSEE shall be responsible to restore them in the same condition in which they have been taken over, subject to normal wear and tear arising from day to day use and Act of God.
13. That the LESSEE shall not be responsible for damages to the said premises resulting from natural causes such as fire (unless

For Meridian Commercial & Trading Pvt. Ltd.

[Signature]

Director

For PR Rajvanshi Indek Private Limited

[Signature]

Director

due to the negligence of the LESSEE) earthquakes, war, civil disturbance and other conditions over which the LESSEE has no control and which are not attributable to it, Insurance for the building, structure shall be the responsibility of the lessor.

14. That the LESSEE shall be responsible for keeping and maintaining the said premises in proper order and condition, subject to reasonable and normal wear and tear arising from day-to-day use and Act of God.
- 14.1 Either Party shall be excused 100% from performance and shall not be construed to be in default in respect of any obligation stated in this agreement for so long as the failure to perform such obligation shall be due to an Event of Force Majeure. As soon as possible following the date of commencement of any Event of Force Majeure, if either Party desires to invoke such Event of Force Majeure as a cause for delay in the performance of any obligation hereunder, it shall advise the other Party in writing of such date and the nature and expected duration of such Event of Force Majeure and upon receipt of such advise the Parties shall use their best efforts to mitigate the effects of the Event of Force Majeure and ensure resumption of normal performance of this Lease Agreement after the cessation of any event of Force Majeure.
15. That either Party may terminate this Lease Deed by giving a 2 months' notice in writing to the other Party after the lock in period of 12 months.
- 16A. In case the LESSEE is in default for payment of lease rental for a period of more than one month and/or is in default of any terms of the present lease the LESSOR shall be entitled to terminate the present lease after giving a reasonable opportunity to the Lessee for rectifying the same, in default LESSEE agrees to the same.
- 16B. If the Lessee defaults on payment of rent for two months it will be considered as a breach of the license agreement and thereafter the lessee's occupation of the flat will be that of a trespasser and to be dealt with accordingly by the lessor.
17. That the LESSEE, on expiry of the lease period or sooner as per terms determined by this Lease, shall hand over the peaceful

For Marika Commercial & Trading Pvt Ltd

Director

For PR Rajvanshi Import Private Limited

Director

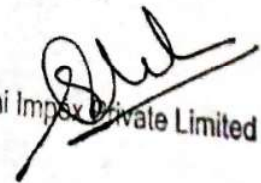
physical vacant possession of the said premises to the LESSOR in good condition with all the fittings and fixtures intact and in working order, subject to reasonable and normal wear and tear arising from day to day use or from Force Majeure and only thereafter shall the LESSOR refund the balance of unadjusted Advance lease rental if any due to the LESSEE.

18. The LESSOR shall retain the original of the Lease Deed and the Lessee the duplicate thereof, provided however that the original Lease Deed shall be produced by the LESSOR to the Lessee as and when required by Lessee. The LESSEE agrees that the LESSOR shall be in legal possession and full charge and control of the SAID PREMISES and this agreement shall be a mere Lease and that the LESSOR shall at no point of time be deemed to have transformed exclusive possession of the SAID PREMISES to the LESSEE. The LESSEE hereby acknowledges and agrees that this Agreement does not create and will not amount to and / or be construed as creating any right of possession either exclusive or otherwise in favor of the LESSEE;
19. That the Lessee shall not keep or store any explosive substances or inflammable article (apart from LPG for cooking) or hazardous goods, excessively heavy articles in the said premises and shall not do effect to be done any illegal acts or activities in the said premises which may be in contravention of the bye-laws of the Municipal Corporation, Delhi Development Authority or the Central or Local Authorities. In case any fine or penalty is imposed on account of misuse of the said premises by the Lessee or his servant or any person connected with the Lessee, then such fine or penalty or any such amount that may be imposed by the said Municipal/Central/State Authorities Shall be payable by the Lessee alone and the Lessee shall always keep the Lessor indemnified of any such fine or Penalty and /or Criminal proceedings.
20. That the LESSEE shall handover the possession of the SAID PREMISES after the expiry of the Lease Period or upon its earlier termination failing which the LESSEE shall be liable to pay Rs. 5,000/- (Rupee Five Thousand only) Exclusive of GST/Taxes for each day of unauthorized occupancy.
21. This lease may be extended with for such period and on such terms as may be mutually agreed between the Parties. For the avoidance of doubts, it is hereby clarified that this clause does

For Mention Commercial & Trading



For PR Rajvanshi Impex Private Limited



Director

- not in any manner vest any right in the Lessee to seek such extension.
22. That if at any time, any dispute, doubt or question shall arise between the parties relating to arising out of touching upon or connected with this agreement or any clause thereof of respective rights and liabilities hereunder or an act or thing to be done or performed by any party, the same shall be referred and finally decided by only the Delhi Courts, which will have exclusive jurisdiction.
23. Arbitration:
Any dispute including any claim by the Lessor i.e. party no.1 seeking eviction of the Lessee i.e. party no.2 on any ground mention in the contract shall be referred for arbitration under the Arbitration and conciliation Act, 1996 to the sole named arbitrator i.e. Shri Anoop George Chaudhari Senior Advocate R/o B-82, Sector - 31, NOIDA whose decision shall be final and binding. The situs of Arbitration shall be at the arbitration room of the New Lawyers Chamber (Setalvad Block) Supreme Court Bar Association, Bhagwan Das Road New Delhi under the territorial jurisdiction of the High Court of Judicature at Delhi. All expenses towards the arbitration proceedings including fees of the learned arbitrator i.e. Twenty Thousand Rupees per sitting shall be borne by both the parties equally.
24. Lock in Period: The 24 months lease period from 17.08.2023 to upto 16.08.2025 will be considered as Lock in Period.

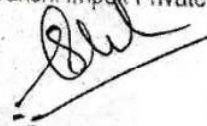
If the Licensee commits any material breach of the Agreement or fails to pay the lease rental on time as mentioned, the Licensor will intimate the Licensee for necessary rectifications, which need to be completed within 15 days. Upon rectifications, such notice can stand withdrawn.

All notices required to be given under this Agreement shall be in writing and shall be considered effective when served by way of registered postage, prepaid and addressed to the appropriate party at the address set out opposite its name below or at such other address as the Party to be served may have notified as its address for service of notices to be given under the provisions

For Merlion Commercial & Trading Pvt. Ltd.



For PR Rajvanshi Impex Private Limited



Director



Government of National Capital Territory of Delhi e-Registration Fee Receipt

Receipt No DL1334992294130
 Issue Date 17-AUG-2023 13:52
 ACC Reference SHCIL/SHCIL NCT OF DELHI/NEHRU PLACE
 ESI Certificate No IN-DL50602026042340V
 Purchased By SUMITRA CHAUHAN
 Registration Fees Paid By SUMITRA CHAUHAN
 Property Description A-331, 3RD FLOOR, DEFENCE COLONY, NEW DELHI
 Purpose Article 35(ii) Lease with security upto 5 years

Particulars	Amount (Rs.)
Registration Fee	₹ 1,000.00
Copying Fees	₹ 100.00
Service Charges	₹ 15.00
CGST @ 9 % *	₹ 1.00
SGST @ 9 % *	₹ 1.00
Total Amount	₹ 1,117.00

(Rupees One Thousand One Hundred Seventeen Only)

Statutory Alert : This is a receipt of fees collected and should not be treated as receipt of Registration.
 The authenticity of e-Registration Fee Receipt can be be verified at website i.e.
<https://www.shcilestamp.com/Registration/> .



*GSTIN Number : 07AABCS1429B1ZW

PAN: AABCS1429B

CIN: U67190MH1986GOI040506

SAC : 998599

PREMISES : IFCI Tower, 5th Floor, A wing, 61, Nehru Place, New Delhi-110019

[Signature]

For PR Rajvanshi Impex Private Limited

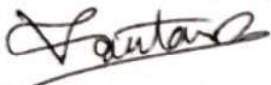
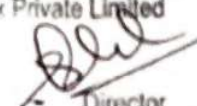
[Signature]
Director

of this Agreement.

IN WITNESS WHEREOF the parties hereto have set their respective hands and seals on these presents on the day, month and year first above written in the presence of the following witnesses:

LESSOR

(LESSEE)

For Merlion Commercial & Trading Pvt. Ltd.	For PR Rajvanshi Impex Private Limited
	
(Merlion Commercial & Trading Pvt. Ltd.) Director	SUMITRA CHOUHAN (Director)


WITNESSES:

GANGADHAR
PANDEY

1.

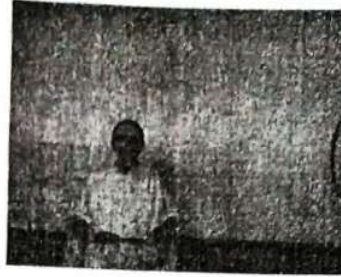
Gangadhar Pandit
S/o Nirajan Pandit
P/o P.O. Sector 9, P. S
Masliya, Bahamania
Bumla, Jharkhand
814146.
MO:- 9263284247
8866 1897 4562

2.


Siddharth Chouhan
S/o Shailendra Chouhan
R/o 103-A Sector-14
Sonapat, Haryana
131001
Mobile no- 8819000100
DL no:- Hx1020130074026

RegNo.
5173Reg. Year
2023-2024Book No.
1

Ist Party



IInd Party



Witness

Ist Party MS MERLION COMMERCIAL AND TRADING PVT LTD AUTH SIGN VIKASH KUMAR GAUTAM

IInd Party SUMITRA CHOUHAN

Witness GANGADHAR PANDIT, SIDDHARTH CHOUHAN

Certificate (Section 60)

Registration No.5,173 in Book No.1 Vol No 2,619
on page 137 to 146 on this date 18/08/2023 12:51:54
and left thumb impressions has/have been taken in my presence.



day Friday

Date 18/08/2023 14:22:05




Sub Registrar
Sub Registrar V(1)
New Delhi/Delhi



	<p style="text-align: center;">भारत सरकार GOVERNMENT OF INDIA केन्द्रीय वस्तु एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क आयुक्तालय, बेलापुर OFFICE OF THE DEPUTY COMMISSIONER CGST AND CENTRAL EXCISE, DIVISION-I, BELAPUR COMMISSIONERATE 6 मंज़िल, सी०जी०ओ० कॉम्प्लेक्स, सी०बी०डी० बेलापुर, नवी मुंबई ४००६१४ 6th FLOOR, C.G.O. COMPLEX, CBD BELAPUR, NAVI MUMBAI – 400 614 E- Mail: belapur1division1@gmail.com</p>	
---	---	---

F.No. CGST/Bel-I/R-IV/Misc./196/23-24 / 2272


Date: 18.11.2024

To,
The Assistant Commissioner,
SIIB(X), NS-II, JNCH,
O/o the Commissioner of Customs NS-II,
Jawahar Nehru Custom House, Nhava Sheva,
Dist – Raigad, Maharashtra- 400707.

Subject: - Verification of the genuineness of M/s. STAR ENTERPRISES (GSTIN- 27DGIPP1816E1ZF) – reg.

Please refer to your office letter F.No. CUS/SIIB/ALT/236/2024-SIIB(E) JNCH dated 10.11.2024 on above cited subject.

On investigation it is observed that the said exporter's GSTIN is cancelled suo-moto. As per the letter received from Assistant Commissioner, Anti Evasion.CGST &C.Ex., Belapur Commissionerate dated 29.02.2024, Copy enclosed), the taxpayer is non-existent & involved in fictitious activities.


 (Ranbir Bose)
 Deputy Commissioner
 CGST & Central Excise, Division-I,
 Belapur Commissionerate.

	<p style="text-align: center;">भारत सरकार GOVERNMENT OF INDIA</p> <p style="text-align: center;">केन्द्रीय वस्तु एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क आयुक्तालय, बेलापुर OFFICE OF THE COMMISSIONER CGST AND CENTRAL EXCISE COMMISSIONERATE, BELAPUR प्रथम तल, सी.जी.ओ. कॉम्प्लेक्स, सी.बी.डी. बेलापुर, नवी मुंबई ४००६१४ 1st FLOOR, C.G.O. COMPLEX, CBD BELAPUR, NAVI MUMBAI - 400 614 दूरभाष-022-27579604 फैक्स-- 022-27579658 ईमेल - gst.belapur@gov.in Tel.No.022-27579604 fax - 022-27579658 Email- gst.belapur@gov.in</p>	<p style="text-align: center;">75 आज़ादी का अमृत महोत्सव</p> <p style="text-align: right;">S-R-TV</p>
---	--	---

केंद्रीय वस्तु एवं सेवा कर
Office of the Dy. Asst. Commr. GST Belapur
मंडल-I/Division-I / प्राप्त / Received
01 MAR 2024
हस्ताक्षर / Signature
बेलापुर / Belapur

To,
The Assistant Commissioner,
Division-I,
CGST & C. Ex, Belapur.

F. No. V/AE/Bel/Gr-F/12-507/Star Ent /23-24
Belapur, 29/02/2024 February, 2024

12/12
Today itself
ensure n/k
गणिता 01/03/24

Sub: - Cancellation of GST Registration of non-existent firm / bogus firm- reg.,

This office has initiated an investigation against a firm namely M/s. Star Enterprises (Legal Name: Rinkoo Pandeya) [GSTIN: 27DGIPP1816E1ZF] situated at "7th Floor, Office No. 712, Prabhat Centre Annex, Sector No. 1A, CBD Belapur, Plot No. 7, Navi Mumbai, Thane, Maharashtra 400614" which falls under Jurisdiction of Division-I (Range-IV).

1805
01/03/24.

2. On visiting to the said premises, it was found that the taxpayer was non-existent at the registered premises and prima facie it appears that the said taxpayer is non-existent at the said principal place of business declared by the taxpayers and it appears that the same is bogus entity floated only for the purpose of obtaining GST Registration on the basis of forged documents and for availing and passing inadmissible Input Tax Credit without actual receipt or supply of underlying goods and/or services.

→ 3. Therefore, it is requested to cancel the GST registration of M/s. Star Enterprises (Legal Name: Rinkoo Pandeya) [GSTIN: 27DGIPP1816E1ZF], ab-initio as per Section 29(2)(e) of the CGST Act, 2017 for safeguarding the Government revenue

The action taken report may please be sent to this office.

(Ashok Kumar)
Deputy Commissioner (Anti Evasion),
CGST & C. Ex., Belapur
Commissionerate

Goods and Services Tax

Government of India, States and Union Territories

[REGISTER](#)[LOGIN](#)

[Home](#) > [Search Taxpayer](#) > [Search by GSTIN/UIN](#)

Search Taxpayer

• indicates mandatory fields

GSTIN/UIN of the Taxpayer *

Search Result based on GSTIN/UIN : 27DGIPP1816E1ZF

Legal Name of Business

RINKOO PANDEYA

Trade Name

STAR ENTERPRISES

Effective Date of registration

03/09/2022

Constitution of Business

Proprietorship

GSTIN / UIN Status

Cancelled suo-moto

(Effective from 07/09/2022)

Taxpayer Type ⓘ

Regular

Administrative Office

(JURISDICTION - CENTER)

State - CBIC


Zone - MUMBAI

Commissionerate - BELAPUR

Division - DIVISION I

Range - RANGE-IV

Other Office

	OFFICE OF THE COMMISSIONER OF CGST & C. EXCISE, RAIGAD केन्द्रीय वस्तु एवं सेवा करआयुक्तालय, रायगड PLOT NO. 1, SECTOR -17, KHANDESHWAR, NAVI MUMBAI- 410206 प्लॉट न-1, सेक्टर-17, खांदेश्वर, नवी मुंबई 410206- Email: range6-raigad6@gov.in
---	--

F.No.CGST/RGD/Div-VI/R-VI/101/DGARM 200 & 20P/Millennium/2024-25
 Navi Mumbai, Date: 07.11.2024

To,
 The Assistant Commissioner of Customs
 SIIB(X), JNCH, Nhava Sheva.

Sir,

Sub: Verification of firm M/s. Millennium Enterprises (GSTIN-27BLMPY3463M1Z5)- reg.



Please refer to your letter dated 22.10.2024 on the above subject.

In this regard, it is informed that a case by the Anti-Evasion Section of this commissionerate has already been initiated against M/s. Millennium Enterprises (GSTIN- 27BLMPY3463M1Z5). During the visit, the said tax payer was found non-operational/non-existent at the registered principal place of business.

Therefore, Input Tax Credit available in the ITC ledger of the taxpayer was blocked in terms of Rule 60 of CGST Rules, 2017 and suo- moto proceeding for cancellation of registration of the said taxpayer was initiated by this office.

(Signature)
 07.11.2024

(Asish Kumar Pati)
 Assistant Commissioner, Division-VI,
 CGST & C. Excise Raigad Commissionerate

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

F.No. CUS/SIIB/MISC/236/2024-SIIB(E) JNCH

05-12-2024

Reminder-I

To,
 The Asstt./Deputy Commissioner of CGST,
 Division IX, Mumbai East Commissionerate,
 Ist Floor, Lotus Infocentre,
 LBS Marg, Parel-400012.
 Mail Id: east_gstmum@gov.in and sureshc.g019201@gov.in

Sir/ Madam,

Sub:- Verification of genuineness of Supplier M/s. SANKET OVERSEAS (27AHIPD5387N1ZR)- reg.

Please refer to this office letter dated 11.11.2024 of even No. (copy enclosed) on the above-mentioned subject. It is to inform that this office is investigating a case against the Exporter M/s. PR RAJVANSI IMPEX PRIVATE LIMITED (GSTIN- 07AANCP3790N1ZM). In this connection, M/s. SANKET OVERSEAS (27AHIPD5387N1ZR) is Supplier to Exporter M/s. PR RAJVANSI IMPEX PRIVATE LIMITED (GSTIN- 07AANCP3790N1ZM). Therefore, it is once again requested to get the following verified and report at the earliest: -

1. Whether the Supplier M/s. SANKET OVERSEAS (27AHIPD5387N1ZR) is existent at the declared premises. Physical verification of the premises may please be got done.
2. Verify the genuineness of the Supplier M/s. SANKET OVERSEAS (27AHIPD5387N1ZR).
3. Whether the Supplier M/s. SANKET OVERSEAS (27AHIPD5387N1ZR) has filed the GST returns regularly or otherwise.
4. Verify the genuineness of Input Tax Credit/IGST Refund availed by Supplier M/s. SANKET OVERSEAS (27AHIPD5387N1ZR). Also, verify the genuineness whether the suppliers M/s. SANKET OVERSEAS (27AHIPD5387N1ZR) supplied the goods to the Exporter M/s. PR RAJVANSI IMPEX PRIVATE LIMITED (GSTN- 07AANCP3790N1ZM) or otherwise.
5. It is also requested to comment on whether the said GSTIN (s) is/are genuine business entity(ies) or fraudulent/bogus/paper based firm(s).

The outcome of verification may please be communicated to this office at the earliest. Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST Act.

This issues with the approval of Commissioner of Customs, NS-II, JNCH.

Yours faithfully,

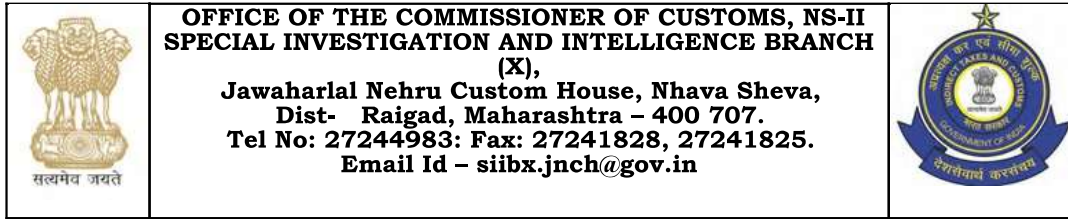
Signed by Itha
Ramalingeswara Rao

(Date 05-12-2024 18:39:32)

Asstt. Commissioner of Customs,
 SIIB(X), NS-II.

Copy to:

The Additional Director, National Customs Targeting Centre,
 13, Sir Vithaldas Thakerey Marg, Opp. Patkar Hall, New Marine Lines, Mumbai- 400020.
 w.r.t. NCTC Alert No. 920/EXP/2023-24.

**F.No. CUS/SIIB/MISC/236/2024-SIIB(E) JNCH****05-12-2024****Reminder-I**

To,
The Asstt./Deputy Commissioner of CGST,
Mundka & Mangolpuri Division: 4th Floor,
Ambedkar Bhawan, Sector-16,
Rohini, New Delhi-110085.
Mail Id: commr.gstdelwest@gov.in and manoj.lakra@icegate.gov.in

Sir/ Madam,

Sub:- Verification of genuineness of Supplier M/s. GLOBAL ENTERPRISES (07DOSPG1809A1Z6)- reg.

Please refer to this office letter dated 11.11.2024 of even No. (copy enclosed) on the above-mentioned subject. It is to inform that this office is investigating a case against the Exporter M/s. PR RAJVANSHI IMPEX PRIVATE LIMITED (GSTIN- 07AANCP3790N1ZM). In this connection, M/s. GLOBAL ENTERPRISES (07DOSPG1809A1Z6) is Supplier to Exporter M/s. PR RAJVANSHI IMPEX PRIVATE LIMITED (GSTIN- 07AANCP3790N1ZM). Therefore, it is once again requested to get the following verified and report at the earliest: -

1. Whether the Supplier M/s. GLOBAL ENTERPRISES (07DOSPG1809A1Z6) is existent at the declared premises. Physical verification of the premises may please be got done.
2. Verify the genuineness of the Supplier M/s. GLOBAL ENTERPRISES (07DOSPG1809A1Z6).
3. Whether the Supplier M/s. GLOBAL ENTERPRISES (07DOSPG1809A1Z6) has filed the GST returns regularly or otherwise.
4. Verify the genuineness of Input Tax Credit/IGST Refund availed by Supplier M/s. GLOBAL ENTERPRISES (07DOSPG1809A1Z6). Also, verify the genuineness whether the supplier M/s. GLOBAL ENTERPRISES (07DOSPG1809A1Z6) supplied the goods to the Exporter M/s. PR RAJVANSHI IMPEX PRIVATE LIMITED (GSTN- 07AANCP3790N1ZM) or otherwise.
5. It is also requested to comment on whether the said GSTIN (s) is/are genuine business entity(ies) or fraudulent/bogus/paper based firm(s).

The outcome of verification may please be communicated to this office at the earliest. Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST Act.

This issues with the approval of Commissioner of Customs, NS-II, JNCH.

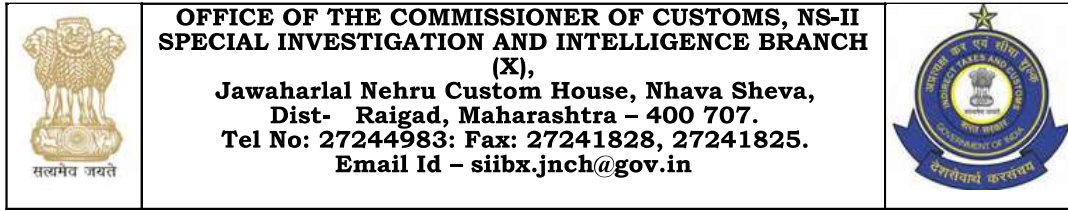
Yours faithfully,

Signed by Itha
Ramalingeswara Rao

Date: 05-12-2024 13:40:10
(Itha Ramalingeswara Rao)
Asstt. Commissioner of Customs,
SIIB(X), NS-II.

Copy to:

The Additional Director, National Customs Targeting Centre,
13, Sir Vithaldas Thakerey Marg, Opp. Patkar Hall, New Marine Lines, Mumbai- 400020.
w.r.t. NCTC Alert No. 920/EXP/2023-24



F.No. CUS/SIIB/MISC/236/2024-SIIB(E) JNCH

05-12-2024

Reminder-I

To,
 The Asstt./Deputy Commissioner of CGST,
 Bawana Division: IAEA House,
 I.P. Estate, M.G. Marg, New Delhi-110002.
 Mail Id: commr-cexdel1@nic.in and rameshk.c048601@gov.in

Sir/ Madam,

Sub:- Verification of genuineness of Supplier M/s. MOHAN ENTERPRISES (07HMTPS8932R1ZG) - reg.

Please refer to this office letter dated 11.11.2024 of even No. (copy enclosed) on the above-mentioned subject. It is to inform that this office is investigating a case against the Exporter M/s. PR RAJVANSHI IMPEX PRIVATE LIMITED (GSTIN- 07AANCP3790N1ZM). In this connection, M/s. MOHAN ENTERPRISES (07HMTPS8932R1ZG) is Supplier to Exporter M/s. PR RAJVANSHI IMPEX PRIVATE LIMITED (GSTIN- 07AANCP3790N1ZM). Therefore, it is once again requested to get the following verified and report at the earliest: -

1. Whether the Supplier M/s. MOHAN ENTERPRISES (07HMTPS8932R1ZG) is existent at the declared premises. Physical verification of the premises may please be got done.
2. Verify the genuineness of the Supplier M/s. MOHAN ENTERPRISES (07HMTPS8932R1ZG).
3. Whether the Supplier M/s. MOHAN ENTERPRISES (07HMTPS8932R1ZG) has filed the GST returns regularly or otherwise.
4. Verify the genuineness of Input Tax Credit/IGST Refund availed by Supplier M/s. MOHAN ENTERPRISES (07HMTPS8932R1ZG). Also, verify the genuineness whether the supplier M/s. MOHAN ENTERPRISES (07HMTPS8932R1ZG) supplied the goods to the Exporter M/s. PR RAJVANSHI IMPEX PRIVATE LIMITED (GSTN- 07AANCP3790N1ZM) or otherwise.
5. It is also requested to comment on whether the said GSTIN (s) is/are genuine business entity(ies) or fraudulent/bogus/paper based firm(s).

The outcome of verification may please be communicated to this office at the earliest. Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST Act.

This issues with the approval of Commissioner of Customs, NS-II, JNCH

Yours faithfully,

Signed by Itha
Ramalingeswara Rao

(Itha) **05-12-2024 13:40:57**
 Asstt. Commissioner of Customs,
 SIIB(X), NS-II.

Copy to:

The Additional Director, National Customs Targeting Centre,
 13, Sir Vithaldas Thakerey Marg, Opp. Patkar Hall, New Marine Lines, Mumbai- 400020.
 w.r.t. NCTC Alert No. 920/EXP/2023-24

Statement of Shri Rudrendra Singh, authorized representative of M/s P R Rajvanshi recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Export) situated at 6th floor, Room no. C604, JNCH, Nhava Sheva, Dist.- Raigad- 400707 on 06.12.2024.

In pursuance of Summons CBIC-DIN- 20241178NT00005075CE dated 12.11.2024, issued by Shri Milan, Superintendent of Customs, SIIB(X), I present myself to give statement u/s 108 of the Customs Act, 1962. I have been explained the provisions of Section 108 of Customs Act, 1962. I have been also explained that giving false evidence under this statement is an offence punishable under section 193 of the Indian Penal Code, 1860/ corresponding section of Bharatiya Nyaya Sanhita, 2023. I am also informed that this statement of mine can be used as evidence against me in any court of law, or for any adjudication proceedings. Having been understood the provisions of Section 108 of the Customs Act, 1962; I am giving my true, correct and voluntary statement which is as follows.

Name in full:	Rudrendra Singh
Date of Birth:	26.09.1995
Father's name:	Ram Nath Singh
Present residential address:	D13, 3-13, Saidham CHS, Sector-48, Seawoods, Navi Mumbai-400706
Office Address:	Regent Chambers, Nariman Point, Mumbai-400021
Educational Qualification:	LLM
Languages known:	Hindi, English
Occupation:	Advocate
Mobile no.:	7048693566
Aadhar Number:	6930 4889 8261

Q1. Are you authorised by the firm M/s PR Rajvanshi to record statement on behalf of the exporter?

Ans Yes, I am authorised to record statement on behalf of the exporter M/s PR Rajvanshi in connection with the summons dated 12.11.2024. I have submitted the letter of authorization issued by the exporter as proof.

Q2. Provide the details of firm M/s PR Rajvanshi?

Ans M/s PR Rajvanshi mainly deals in export of fabrics. Official address of the firm is 3rd floor, A-331, Varun Marg, Defence colony, New delhi-110024.

MSI
06.12.2024

Q3. Have you filed the shipping bill nos. 8113698, 8113769 and 8113775 all dated 06.03.2024?

Ans As consultant, currently I am not aware of this. The exporter have filed the shipping bills with help of CHA.

Q5. Who supplied the goods in case of these shipping bills? How did the firm come in contact with the foreign buyer?

Ans The details of the suppliers and buyers are included in the annexures submitted along with the letter being submitted today.

Q6. Provide the details of past exports by the firm M/s PR Rajvanshi?

Ans All the details of the past export done by the firm M/s PR Rajvanshi are included in the annexure submitted by me. We are submitting details of all the past shipping bills along with tax invoices, supplier details, e-BRCs etc as requested by you as part of the investigation.

Q7. Does the firm M/s PR Rajvanshi files GST returns regularly?

Ans As per best of my knowledge, the firm is genuine and files the GST returns whenever necessary.

Q8. Do you believe the goods mentioned in the aforesaid Shipping Bills are overvalued to obtained undue export benefits?

Ans No. The goods are not overvalued but the value depends on the market and our bargaining with the buyer.

Q9. Do you believe the exporter is supplying goods to only risky countries?

Ans As an exporter we send consignment to our buyer and these exports are not in contravention of any rules and regulations in this regard.

Q10. Why are Shipping bills being filed and not being registered?

Ans As per my knowledge, due to some error in the filing, this may have happened.

Q11. During the course of this investigation, it has come to light that the supply chain in this case is not proper. Can you comment on that?

Ans As per my knowledge supply chain of the exporter is proper and the exporter has filed GST returns regularly. I am submitting the required documents which further establishes the genuineness of the exporter.

Q12. It is seen that the exporter obtained IEC in December 2022 and was dormant till September 2023, kindly justify the same.

Ans The exporter had planned to export so they got the IEC registration done, but could not obtain suitable export orders, so they were dormant till that period.

Handwritten signature
06.12.2024

Q13. Do you have anything else to say?

Ans I want to say that all the details in submission are correct as communicated to me by the firm M/s PR Rajvanshi. Please take my submission along with the annexures on record and I case of any further requirement the firm is ready to co-operate in this investigation and provide the required information and documents as may be.

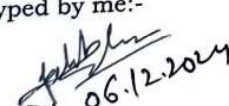
The above statement of mine running into 03 pages and 13 questions has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400 707 as per my say and as per my request and I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

The above statement of mine running into 03 pages and 13 questions has been given as my true, correct and voluntary without any force, threat, 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 say and as per my request and I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.


(Mr. Shri Rudrendra Singh)

Authorized representative of M/s P R Rajvanshi (IEC-ACAFA5273C)

Typed by me:-


(Jatin Budania)

I.O./SIIB(X), JNCH

Before me,


(Milan)

SIO, SIIB(X), JNCH

Statement of Shri Machindra Khandu Ithape, G-Card holder, ID pass no. G/Mumbai/20235798 of CB M/s Service Bureau Logistics LLP (CHA Lic no-11/2045), recorded under section 108 of the Custom Act, 1962 in the office of Special Investigations and Intelligence Branch (Export) situated at 6th floor, J.N.C.H. Nhava Sheva, Dist Raigad-400707 on 14.05.2024.

In pursuance of Summons dated 03.05.2024 issued under seal and signature of Shri Kapil, Appraiser of Customs, SIIB(X), JNCH. I, Machindra Khandu Ithape, present myself for recording my statement under section 108 of the Customs Act, 1962. I have been explained the provisions of section 108 of the Customs Act, 1962, that giving false evidence under the said section of the said act is an offence punishable under section 193 of the Indian Penal Code, 1860, that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962. I am giving my true and voluntary statement as follows.

My name is Machindra Khandu Ithape. My ID pass no-G/Mumbai/20235798. My residential address is Near Mahakali mandir, Mahakali Mandir, Bhatwadi, Ghatkopar, Mumbai-400084. I am having personal Mobile No. 9152070323. I am holding my Aadhar Card No. 638715429590 and submitting the copy of the same with my signature as proof of my identity. I am a H.Sc from Pune. I can read, understand and write in Marathi, English and Hindi but as my handwriting is not so good, I am requesting the officer to type my statement on computer as per my say. I am married and I am staying at above mentioned address with my family.

Q1. Do you know why you have been summoned? Are you authorised person on behalf of CB M/s Service Bureau Logistics LLP?

Ans. I have come in response to summons dated 03.05.2024 in relation to export through JNPT by M/s PR RAJVANSI IMPEX PRIVATE LIMITED (IE Code AANCP3790N) and I am authorized person, G-card on behalf of CB M/s Service Bureau Logistics LLP to give statement before Customs.

Q2. For how many years you and your CB firm M/s. Service Bureau Logistics LLP. in CHA Business?

Ans. I am an employee of this CHA firm from last 06months. My CB firm is in this business for around last 15 years.

Q3. Have you filed the 01 Shipping Bills No. 8113769 dtd 06.03.2024 on behalf of Exporter M/s PR RAJVANSHI IMPEX PRIVATE LIMITED (IE Code AANCP3790N))?

Ans. Yes, my subordinates under my supervision have filed above mentioned 02 Shipping Bills on the behalf of exporter M/s PR RAJVANSHI IMPEX PRIVATE LIMITED (IE Code AANCP3790N)) .

Q 4. Are you aware about the case booked against exporter M/s PR RAJVANSHI IMPEX PRIVATE LIMITED (IE Code AANCP3790N)) for said shipping bills for mis-declaration especially value?

Ans. Yes, I am aware about the case booked against the Exporter as during examination, the goods found overvalued as I was present during examination.

Q5. How did you came in contact of the exporter M/s PR RAJVANSHI IMPEX PRIVATE LIMITED (IE Code AANCP3790N)) ?

Ans. We generally get orders through our boss' friend someone Mr Rahul. However, we always verify exporter's credentials before filing the shipping bills.

Q6. Do you have the KYC of the exporter M/s PR RAJVANSHI IMPEX PRIVATE LIMITED (IE Code AANCP3790N)) ?

Ans. Yes Sir, it is a Pvt ltd company and we verified KYC of the Customer everytime and Exporter has valid IEC issued by DGFT. We have verified KYC documents from bank statement, Letter of credit, Aadhar card & DGFT online website as per CBLR 2018 & submitting their signed/certified copy.

Q7. How much money exporter had promised to give you for clearance of the goods?

Ans. We usually charges Rs 1000-1500/- for each export shipments as agency charges.

Q.8 In this case, did not you doubt that proprietor/Exporter may be frontman and someone other was actual owner & from where they will finance?

Ans. Never Sir, the Exporter is private Ltd company and as a Customs Broker, we always verify exporter's credentials and did KYC verification as per CBLR2018.

Q.9 Why it should not be considered that you were aware of the mis-declaration by the exporter regarding dubious supply chain of Exporter?

Ans. We filed shipping bills as provided by exporter with KYC documents, invoice & packing list as provided by the Exporter. Also, during examination, the goods found as declared in terms of quantity & marked description also. We don't have any idea regarding supply chain or GST act violation angle.

CB
12/9/24
13/9/24

Q.10 Have your CB firm or the exporter been penalized by any Govt agency?

Ans As per my knowledge, neither our CB firm M/s Service Bureau Logistics LLP nor the Exporter have been penalized by any Govt agency as on date.

Q 11. Do you have anything more to say?

Ans. I have nothing more to add. However, I would be cooperating with the Department in the instant matter and provide all the related documents as and when required.

The above statement of mine running into 03 pages has been recorded as my true, correct and voluntary statement without any force, threat, 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-400 707 as per my say and request and I certify that it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I, therefore, affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add.

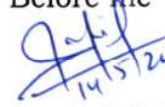

(Machindra Khandu Ithape)

G-card of CB M/s Service Bureau
Logistics LLP

Typed by me

Abhishek
IO/SIIB(X)
14/05/24

Before me


SIO/SIIB(X)
(KAPIL)