

 सत्यमेव जयते	सीमाशुल्क आयुक्त का कार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II केंद्रीकृत निर्यात आकलन कक्ष, जवाहरलाल नेहरू सीमाशुल्क भवन CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU CUSTOM HOUSE, न्हावा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र- 400 707 NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707	
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F.No. SG/MISC-126/2023-24/SIIB(X)-JNCH

Dated:- .11.2025

CUS/ASS/PTF/18/2025-CEAC

SCN No. 1279/2025-26/ADC/CEAC/NS-II/CAC/JNCH

DIN No. 20251178NT0000409941

SHOW CAUSE NOTICE

Subject: Investigation into Overvaluation of goods covered under Shipping Bills No. 3294111 and 3294097 both dated 18.08.2023 attempted to be Exported by M/s. OM Enterprises (IEC-LQUPS0538Q) to avail illegitimate Export incentives fraudulently.

On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. OM Enterprises (IEC-LQUPS0538Q) covered under Shipping Bills No. 3294111 and 3294097 both dated 18.08.2023 (hereinafter referred to as "Shipping Bill") (RUD-I) filed through their Customs Broker M/s. Raspn Shipping Services Pvt Ltd (License No. 11/1949) at JWR CFS, the goods covered in the Shipping Bills No. 3294111 and 3294097 both dated 18.08.2023 were declared as ""Woolen MMF Boys 2Pc Set" & "Woolen MMF Ladies Sweater", were put on hold vide Hold No. 147/2022-23 SIIB(X) issued vide File No. SG/Misc-101/2021-22 SIIB(X), JNCH dated 25.08.2023 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. Hence the case was taken up by this unit for detailed investigation.

2. M/s. OM Enterprises (IEC-LQUPS0538Q) having its office at Property No. A-1/455, Shop No. 04, Ground Floor, Sector-6, Rohini, New Delhi-110085 has filed the following Shipping Bill for Export of following items destined to Afghanistan. The details are as under:

TABLE-I

Sr. No.	Shipping Bill No. & Date	Item description	Declare Value (in Rs)	Drawback Claimed (in Rs)	RoSCTL claimed (in Rs)
1	3294111 dated 18.08.2023	"Woolen MMF Boys 2Pc Set" & "Woolen MMF Ladies Sweater"	6446389.95	239718.59	250673
2	3294097 dated 18.08.2023	"Woolen MMF Boys 2Pc Set" & "Woolen MMF Ladies Sweater"	6186038.04	233787.68	258365
	Total		12632427.99	473506.27	509038

3. Consequently, the subject goods pertaining to Shipping Bills No.

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3. Consequently, the subject goods pertaining to Shipping Bills No.

3294111 and 3294097 both dated 18.08.2023 were subject to 100% Examination vide Pachanama dated 26.08.2023 **(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 testing.

4. Further, letters dated 06.09.2023 were 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 Reports No. 751/SIIB(X) dated 10.10.2023 and 750/SIIB(X) dated 13.10.2023 **(RUD-III)**. The details of test report are as under:

Item Sr. No.	Shipping bill No. & Date	Description	Test results
1.	3294111 & 3294097 both dated 18.08.2023	Woolen MMF Boys 2Pc Set	Woolen MMF Boys 2Pc Set The sample as received is in the form of readymade garments (Boy hooded jacket). It is made up of dyed and printed knitted base fabric backed with nap fabric stitched with lining material having cut piles and metallic zip fastener at front side. Total wt. of the sample= 426.6 gm Wt. of the base fabric= 314.2 gm Wt. of the lining material =96.2 gm Zip Fastener wt.= balance Yarn dyed and printed knitted base fabric and lining material both composed of filament yarn of polyester. GSM of base fabric= 247
2.		Woolen MMF Ladies Sweater	Woolen MMF Ladies Sweater The sample as received is in the form of readymade dyed knitted garments (Ladies Sweater) will full sleeves fitted with button on the front side. It is made up of spun and filament yarn of polyester and spun yarn of cotton. %age composition: - Polyester= 91.2% Cotton= Balance

The subject goods were found mis-declared as per DYCC Reports. Accordingly, the RITC of the item No. 01 of both Shipping Bills changes from 61031090 to 61033300. As the goods were attempted to be Exported by mis-declaration for which confiscation is to be proposed. However, the drawback & Rosctl claim in the above-mentioned Shipping Bills is not demanded since the goods were not Exported and cleared for Back to Town.

5. The Exporter vide their letter requested to 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 Back to town under section 110A of the Customs Act, 1962 on execution of Bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee amounting to Rs. 2,00,000 (Rupees Two Lakh Only) on 13.03.2024 **(RUD-V)**.

6. To ascertain prevailing Market Value of the goods, the Market Enquiry of

the goods covered under the subject Shipping Bill was required to be conducted, therefore this office had requested to the Exporter to represent them during the said Market Enquiry. The Market Enquiry was conducted on 11.11.2023 **(RUD-IV)** along with Authorized Representative of the Exporter. As per the Market Enquiry the value of the goods has been re-determined and accordingly the Export incentives have been re-determined. On the basis of Panchanama dated 26.08.2023 and Market Enquiry Report dated 30.09.2023, 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 Bills 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.	3294111 dt. 18.08.2023	Woolen MMF boys 2pc set	1056	6,01,080.48	23,442.14	28,551.32	271998.045	10,607.92	12,920.00
		Woolen MMF Ladies Sweater	7843	58,45,309.47	2,16,276.45	2,22,121.76	2341013.81	86,617.51	88,959.00
2.	3294097 dt. 18.08.2023	Woolen MMF boys 2pc set	4308	24,52,135.14	95,633.27	1,16,476.42	1109628.39	43,275.50	52,707.00
		Woolen MMF Ladies Sweater	5010	37,33,902.90	1,38,154.41	1,41,888.31	1495407.27	55,330.07	56,825.00
		Total	18217	1,26,32,427.99	4,73,506.27	5,09,037.81	52,18,047.51	1,95,831.00	2,11,411

Table-III

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess Export benefits (in Rs.)
52,18,047.51	2,77,675.27	2,97,626.8	5,75,302.08

7. As can be seen from the Table above, based on the Report received by the DYCC, JNCH and Market Enquiry conducted on 11.11.2023, it appears that the goods declared by the Exporter in the Shipping Bills No. 3294111 and 3294097 both dated 18.08.2023 have been mis-declared in terms of their value. The value of the goods has been re-determined based on the Market Enquiry Report dated 11.11.2023. The Export incentive such as drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the Table above. Hence, the declared value i.e. Rs. 1,26,32,427.99 appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the Provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of Export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the Provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on Examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction

value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007. In the instant case, the Exporter is Merchant Exporter and hence, transaction value of the impugned goods under Export could not be determined under Rule 4 & 5 of the Customs Valuation Rules, 2007. Hence the value of all the items could be ascertained from the wholesale Market.

8. Re-determination of Valuation

8.1 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.

8.2 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.

8.3 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.

8.4 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 11.11.2023. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as Market value of the same. The details of the determination of the value is summarized in the Market Survey Report dated 11.11.2023.

9. Past Exports:

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 14.01.2023 till 31.12.2024 for Exporter M/s. OM Enterprises (IEC-LQUPS0538Q). However, the Exporter had filed a total No. of 01 Shipping Bill only from 01.04.2023 to 31.12.2023 in past. During further investigation, ICES data was scrutinized, on perusal of the past Export data, no foreign remittance has not been received as per FEMA regulations. The details of the Shipping Bills are as under where no BRC/foreign remittance has been realized yet against this IEC.

Table-IV

Sr.No.	SB No.	SB Date	LEO Date	Expected Realization Date	Drawback Amount (in INR)	RoSCTL	FOB to be realized (In FC) USD
1	3382313	22-08-2023	23-08-2023	31-05-2024	1,76,440	196981	57,340

The drawback & Rosctl in respect of the Shipping Bill No. 3382313 dated 22.08.2023 as mentioned in Table-IV may not be demanded from the Exporter because the goods were taken BTT by the Exporter and it is also ascertained from ICES 1.5, no scroll is generated for the disbursal of Export incentives to the Exporter.

10. Further, an alert to withhold the Export incentives against the Exporter M/s. OM Enterprises (IEC-LQUPS0538Q) was inserted during the investigation.

11. Further, a letter dated 26.02.2024, 06.11.2024, 25.11.2024 and 11.12.2024 was also sent to jurisdictional DC/CGST Commissionerate to verify genuineness of the Exporter M/s. OM Enterprises (IEC-LQUPS0538Q). In reply, Delhi State GST letter dated 26.12.2024 issued vide F.No. DT&T/Ward- 63/Misc/2024-25/9054 **(RUD-VI)** stated that the firm M/s. OM Enterprises (GSTIN-07LQUPS0538Q1ZJ) has been cancelled suo moto i.e. date of registration 14/12/2022 due to (i) Section 29(2)e-registration obtained by means of fraud, wilful misstatement or suppression of facts and (ii) THIS REGISTRATION TAKEN BY FRADULANT MANNER, MR. SURAJ COMPLAINT in PERSON THAT SOME ONE USE HIS PAN AND AADHAR CARD BY MEANS OF FRAUD AND MR. SURAJ ALSO COMPALINT WITH IN CYBER CRIME CELL VIDE COMPLAINT VIDE ACKNOWLEDGEMENTNUMBER 20802240011667.

SUMMONS & STATEMENT

12. Further, in order to record the statement of M/s. OM Enterprises (IEC-LQUPS0538Q), under section 108 of Customs Act, 1962 04 Summons have been issued vide DIN-20231078NW000000F10B dated 09.10.2023 to appear on 16.10.2023, DIN-20231078NW0000444A25 dated 25.10.2023 to appear on 01.11.2023, DIN-20241178NT0000888C44 dated 06.11.2024 to appear on 20.11.2024 & DIN- 20241278NT000000EA58 dated 04.12.2024 to appear on 23.12.2024 **(RUD-VII)** in the name of M/s. OM Enterprises (IEC-LQUPS0538Q) to appear before the office of SIIB(X), 6th floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. However, the summons sent via

speed post returned to this office with the remark that the 'Item returned No such person in the address'. Further, 02 subsequent Summons have been sent through the e-mail address provided by the exporter in their official correspondence with this office. However, the exporter did not turn up for depositing their statement.

13. Further, on receipt of Summons CBIC-DIN- 20240478NW0000919016 dated 04.04.2024 to appear on 08.04.2024, statement of Shri. Ravindra Krishna Kunder, Authorised representative and G-Card holder of M/s. Raspn Shipping Services Pvt. Ltd. (11/1949) was recorded in the office of Special Investigations and Intelligence Branch (Export) situated at 6th floor, J.N.C.H. Nhava Sheva, Dist. Raigad—400707, on 05.04.2024 (**RUD-VIII**) wherein he inter alia stated that:

- On being asked if he had been authorized by CB M/s. RASPN Shipping Services Pvt. Ltd. (CHA No. 11/1949) to give a statement on their behalf, he replied that he was authorized and submitted the authorization letter for reference.
- On being asked how long he and his firm M/s. RASPN Shipping Services Pvt. Ltd. had been in the CHA business, he replied that he had been an employee of the firm for the past two years and that the CB firm had been in the business for several years.
- On being asked if he had filed the two Shipping Bills No. 3294111 and 3294097 both dated 18.08.2023, he replied that his staff member Mr. Phillip Prajapati, Senior Executive, and others filed the shipping bills on behalf of CB M/s. RASPN Shipping Services Pvt. Ltd. for the export consignment of M/s. OM Enterprises.
- On being asked if he was aware of the case booked against the exporter M/s. OM Enterprises for misdeclaration of value in the said shipping bills, he replied that he was aware of the case. He stated that during the examination, the goods were found to be overvalued, and he was present during the Panchanama.
- On being asked how he came into contact with the exporter M/s. OM Enterprises, he replied that they came into contact with the Exporter through a freight forwarder, Mr. Rakesh Attawar.
- On being asked if he had the KYC documents of the Exporter M/s. OM Enterprises, he replied that they had verified the KYC of the customer before filing the Shipping Bills. The verification was done through PNB Bank account details, Aadhar card, authorization letter, rent agreement dated 09.06.2023, GST copy, and IEC copy issued by DGFT. He further stated that they had also verified these documents on the GST portal and DGFT online website as per CBLR 2018 and submitted signed copies of these documents.
- On being asked how much money the Exporter had promised to pay for the clearance of the goods, he replied that the exporter had promised to pay Rs. 3,000/- for each shipment's agency charges, which were yet to be received.
- On being asked about the non-responsiveness of the Exporter to Summons and whether the exporter's company was still in existence, he replied that the company was in existence. He submitted a copy of the rent agreement and electricity bill as proof. He further stated that as a customs broker, they filed the Shipping Bills provided by the Exporter as per the invoice and packing list without any violation of the export policy.
- On being asked if he suspected that the proprietor/Exporter might be a front man and that someone else might be the actual owner, he replied that he did not agree with this. He stated that as a Customs Broker, they conducted KYC

verification and due diligence properly as per CBLR 2018.

- On being asked why it should not be considered that he was aware of the misdeclaration by the Exporter regarding the dubious supply chain, he replied that as per CBLR, they had verified the CTH, description, and other Customs-related details, which were found to be as per the declaration. He stated that they had no knowledge of the supply chain or any violation under the GST Act.
- On being asked if his CB firm or the Exporter had ever been penalized by any government agency, he replied that as per his knowledge, neither his CB firm M/s. RASPN Shipping Services Pvt. Ltd. nor the Exporter had been penalized by any government agency.
- On being asked if he had anything more to say, he replied that he had nothing more to add. However, he assured the department of his full cooperation in the instant matter and stated that he would provide all related documents as and when required.

13 A. Further, on receipt of Summons CBIC-DIN- 20241278NT000000F84A dated 31.12.2024 to appear on 31.12.2024, statement of Shri. Ravindra Krishna Kunder, Authorised representative and G-Card holder of M/s. Raspn Shipping Services Pvt. Ltd. (11/1949) was recorded in the office of Special Investigations and Intelligence Branch (Export) situated at 6th floor, J.N.C.H. Nhava Sheva, Dist. Raigad—400707, on 05.04.2024 (RUD-IX) wherein he interalia stated that:

- On being asked if he had given statements before any agency*, he replied affirmatively, stating that he had given a statement in 2022-23 before SIIB(X), JNCH regarding M/s. Sandhya Organic Chemicals Pvt. Ltd and M/s. National Enterprises.
- On being asked about the shipping bills filed by his company, he confirmed that Shipping Bills Nos. 3294111 and 3294097 dated 18.08.2023 had been filed by them on behalf of M/s. OM Enterprises (IEC- LQUPS0538Q), and the goods being exported were 'RMGs.'
- On being asked to explain the procedure followed during filing a Shipping Bill*, he explained that the exporters send the necessary documents for the commodity to be exported. His firm creates a checklist, which is sent to the exporter for approval before filing the Shipping Bill on ICEGATE.
- On being asked how the company came in contact with M/s. OM Enterprises*, Shri. Kunder stated that they came in contact with the exporter through a Forwarder.
- On being asked if he had taken the KYC details of M/s. OM Enterprises before filing the shipping bills*, he confirmed that the KYC details were taken, and he submitted a copy of the same.
- On being asked if he had verified the address of M/s. OM Enterprises*, he confirmed that the address was verified during the KYC process before filing the shipping bills.
- On being asked since when his company has been handling the export clearance for M/s. OM Enterprises*, Shri. Kunder stated that it was the first time his company was handling exports for M/s. OM Enterprises.
- On being asked about the KYC procedure for first-time exporters*, he confirmed that the KYC procedure for M/s. OM Enterprises had been done at

CEAC, and he submitted the relevant documents for the same.

- On being shown the summons issued to M/s. OM Enterprises (IEC-LQUPS0538Q) under Section 108 of the Customs Act, 1962, and asked why they had not appeared before this office, Shri. Kunder explained that they had not been in contact with the exporter for a long time, so he was unaware of the reason.
- On being asked about the status of the GSTIN of M/s. OM Enterprises*, Shri. Kunder replied that he was not aware of the cancellation of the GSTIN, as the company had not been in contact with the exporter for a long time.
- On being asked if he had followed the CBLR, 2018 Regulation 10 concerning the shipment under the mentioned shipping bills*, he confirmed that physical verification of the premises and addresses of the exporter had been done, and the exporter had informed them that the goods covered under the shipping bills were locally procured for export.
- On being asked why Shipping Bill No. 3382313 dated 22.08.2023 was filed despite alerts for the previous shipping bills, Shri. Kunder explained that the buyer for all the shipments was the same, and the exporter had requested Provisional Release for Back-to-Town (BTT) after the first two consignments were put on hold.
- On being asked if the goods under Shipping Bill No. 3382313 dated 22.08.2023 were provisionally released for BTT or export*, Shri. Kunder confirmed that the buyer intended to receive all the consignments and the exporter had requested provisional release for BTT.

14. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

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

Section 50: Entry of goods for Exportation. –

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

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

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

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

- (a) the accuracy and completeness of the information given therein;
- (b) the authenticity and validity of any document supporting it; and
- (c) compliance with the restriction or prohibition, if any, relating to the goods

under this Act or under any other law for the time being in force.

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

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

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

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

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

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

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

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

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

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

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

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

Rule 18 (1): Where an amount of drawback has been paid to an Exporter or a person utilized by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such Export goods have not been utilized by or on behalf of the Exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, such drawback shall, except under circumstances or conditions specified in sub-Rule (5), be recovered

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;

Foreign Trade (Development and Regulation) Act, 1992.

Section 11:(1) No Export or import shall be made by any person except in accordance with the Provisions of this Act, the Rules and orders made there under and the foreign trade policy for the time being in force.

Foreign Trade (Regulation) Rules, 1993

Rule 11: On the importation into, or Exportation out of, any customs ports of any goods, whether liable to duty or not, the owner of such goods shall in the Bill of Entry or the Shipping Bill or any other documents prescribed under the Customs Act, 1962 (52 of 1962), state the value, quality and description of such goods to the best of his knowledge and belief and in case of Exportation of goods, certify that the quality and specification of the goods as stated in those documents, are in accordance with the terms of the Export contract entered into with the buyer or consignee in pursuance of which the goods are being Exported and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or Shipping Bill or any other documents.

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

15. M/s. OM Enterprises (IEC-IQUPS0538Q) having its registered office address at Property No. A-1/455, Shop No. 04, Ground Floor, Sector-6, Rohini, New Delhi-110085 had filed Shipping Bills No. 3294111 and 3294097 both

dated 18.08.2023 through their Customs Broker M/s. Raspn Shipping Services Pvt. Ltd. (License No. 11/1949). The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bill comes to Rs. 52,18,047.51 as against the declared FOB value of Rs. 1,26,32,427.99. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 4,73,506.27 and RoSCTL of Rs. 5,09,037.81 whereas they were eligible for Drawback of Rs. 1,95,831.00 and RoSCTL of Rs. 2,11,411.00 respectively. (as tabulated in Table-II above).

15.2 As can be seen from the Table-II above, based on the Market Enquiry conducted on 11.11.2023, it appears that the goods declared by the Exporter in the Shipping Bills No. 3294111 and 3294097 both dated 18.08.2023 have been mis-declared in terms of their value. During the Market Enquiry it was found that the value of the goods filed under the said Shipping Bill 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. OM Enterprises (IEC-LQUPS0538Q) had (i) mis-declared the impugned goods in terms of their value and composition, (ii) attempted to defraud the Government by claiming undue higher amount of Drawback and (iii) 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.

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

15.4 As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue Export benefits not legitimately payable to them. The Exporter had declared the FOB value in the Shipping Bill as Rs. 1,26,32,427.99 whereas the re-determined FOB value after conducting the Market Survey was Rs. 52,18,047.51 only and hence higher Drawback & RoSCTL and other Export incentives were attempted to be claimed. Thus, it appeared that the said goods were attempted to be Exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities.

15.5 As the goods were attempted to be Exported by mis-declaration for which confiscation is proposed. However, the drawback & Rosctl claim in the live

Shipping Bills as mentioned in Table-I is not demanded since the goods were not Exported and clear for Back to Town on furnishing of Bond for 100% value of the goods with Bank Guarantee of Rs. 2,00,000/- (Rupees Two Lakh only) on 13.03.2024.

15.6 The description of the goods were not found in consonance with the Exporter's declaration with respect to value, as the Exporter had overvalued the goods on the basis of fake invoices. Hence, the declared value appeared to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

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

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

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

15.10 The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (Export) Rules, 2007. This Rule stipulates that subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general Provisions of these Rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods has been re-determined from Rs. 1,26,32,427.99 to Rs. 52,18,047.51 as per the Market Enquiry conducted of the subject goods.

15.11 With respect to the Exporter M/s. OM Enterprises (IEC-LQUPS0538Q), the GST status of the Exporter was ascertained from the GST Portal and letter dated 26.12.2024 issued vide F.No. DT&T/Ward-63/Misc/2024-25/9054 stated

that the firm M/s. OM Enterprises (GSTIN-07LQUPS0538Q1ZJ) has been cancelled suo moto i.e. date of registration 14/12/2022 due to (i) Section 29(2)e-registration obtained by means of fraud, willful misstatement or suppression of facts and (ii) THIS REGISTRATION TAKEN BY FRADULANT MANNER, MR. SURAJ COMPLAINT in PERSON THAT SOME ONE USE HIS PAN AND AADHAR CARD BY MEANS OF FRAUD AND MR. SURAJ ALSO COMPLAINT WITH IN CYBER CRIME CELL VIDE COMPLAINT VIDE ACKNOWLEDGEMENT NUMBER 20802240011667. As the exporter is not genuine and non-existent, the ITC claimed appears wrongly claimed and claimed by fraud etc. and, hence the Exporter M/s. OM Enterprises (IEC- LQUPS0538Q) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

15.12 It further appears that the Exporter M/s. OM Enterprises (IEC-LQUPS0538Q) have rendered themselves liable to penalty in terms of section 114(iii) of the Customs Act, 1962 on account of mis-declaration in value and classification of the impugned goods. The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the Exporter with mala fide intent to avail undue/excess Export benefits in form of Drawback, Rosctl and other Export benefits. Therefore, M/s. OM Enterprises (IEC-LQUPS0538Q) also liable for penalty in terms of Section 114 AA of Customs Act, 1962 for this intentional mis-declaration.

15.13 The Custom Broker M/s. Raspn Shipping Services Pvt. Ltd. (11/1949) failed to ascertain the veracity and genuineness of the Exporter firm M/s. OM Enterprises (IEC-LQUPS0538Q). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, as stated by the CB, they have merely taken copies of the IEC and GST registration from the Exporter and started filing Shipping Bills on their behalf. Though, the CB stated that they conducted verification of address of the Exporter, no evidence has been produced in support of their claim. When the exporter is not existing and not available and non-genuine, the deposition of the CB that they did physical verification of the exporter premises is far from truth and the CB has made an attempt to escape from his responsibility and escape from the penalties proposed. The CB has to verify the antecedents of the Exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. The CB in their voluntary statement has submitted that they had verified the address of the Exporter, but had furnished only photographs of the place. No evidence has been put forth by the CB to corroborate their claim of actually verifying the principal place of business of the Exporter. Had the CB confirmed the veracity and genuineness of the Exporter through their own independent and reliable sources, he could have easily known that the Exporter and their supply chain is dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered

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

16. Now, M/s. OM Enterprises (IEC-LQUPS0538Q) having its registered office at Property No. A-1/455, Shop No. 04, Ground Floor, Sector-6, Rohini, New Delhi-110085 are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i. The declared FOB value of Rs. 1,26,32,427.99 covered under the Shipping Bills No. 3294111 and 3294097 both dated 18.08.2023 should not be rejected and re-determined to Rs. 52,18,047.51 under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- ii. The drawback of Rs. 473506.27 and Rosctl of Rs. 509038.00 claimed in the Shipping Bills No. 3294111 and 3294097 both dated 18.08.2023 should not be rejected since the goods were not exported and were taken Back To Town.
- iii. The said impugned Export goods covered under the Shipping Bills No. 3294111 and 3294097 both dated 18.08.2023 having total declared FOB value of Rs. 1,26,32,427.99 which appear to be mis-declared in terms of value, should not be confiscated under the Provisions of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- iv. Penalty should not be imposed on M/s. OM Enterprises (IEC-LQUPS0538Q) under Section 114(iii) and 114AA of the Customs Act, 1962 for the above violation.
- v. Penalty should not be imposed on M/s. OM Enterprises (IEC-LQUPS0538Q) under Section 114AC of the Customs Act, 1962 for the above violation.
- vi. The Bond should not be enforced and Bank Guarantee of amount of Rs. 2,00,000/- (Rupees Two Lakh Only) paid vide challan No. HCM 1120 dated 13.03.2024 at the time of Provisional release of the goods for Back To Town, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

17. Further, M/s. Raspn Shipping Services Pvt. Ltd., 504, Plot No-8, Durga Chamber, Veera Desai Road, Andheri (West), Mumbai-400058 are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, CEAC, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why Penalty should not be imposed on them under Section 114(iii) and 114AA of the Customs Act, 1962 for violation of regulation 10(n) of CBLR, 2018.

18. The notice are further informed that they should clearly state in their written reply whether they wish to be heard in person before the case in 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.

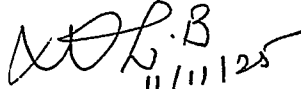
19. In case the notice is eligible to avail the facility of settlement of the case as per the Chapter XIVA of the Customs Act, 1962, and interested in the same, he may apply to the Settlement Commission as per prescribed procedure and also inform the same to the Adjudicating Authority

20. 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.

21. 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.

22. 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.

23. List of the documents relied upon in this notice (RUDs) are as per Annexure-I 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,
Noticees,

1. M/s. OM Enterprises (IEC-LQUPS0538Q)
Property No. A-1/455, Shop No. 04, Ground Floor,
Sector-6, Rohini, New Delhi-110085.
2. M/s. Raspn Shipping Services Pvt. Ltd. (11/1949),
504, Plot No-8, Durga Chamber, Veera Desai Road,
Andheri (West), Mumbai-400058.

Copy to:

1. The Asstt. Commissioner of Customs,
SIIB (X), JNCH.
2. Supdt./CHS, JNCH for display on Notice Board.
3. Office Copy.

Annexure – I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill No. 3294111 and 3294097 both dated 18.08.2023
RUD-II	Panchanama dated 26.08.2023
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated on 11.11.2023
RUD-V	Back To Town NOC dated 13.03.2024
RUD-VI	Copy of GST verification report.
RUD-VII	Summons dated 16.10.2023, 01.11.2023, 20.11.2024 & 26.12.2024 in the name of M/s. OM Enterprises (IEC-LQUPS0538Q).
RUD-VIII	Copy of statement of Shri. Ravindra Krishna Kunder, Authorised representative and G-Card holder of M/s. Raspn Shipping Services Pvt. Ltd. (11/1949) dated 05.04.2024.
RUD-IX	Copy of statement of Shri. Ravindra Krishna Kunder, Authorised representative and G-Card holder of M/s. Raspn Shipping Services Pvt. Ltd. (11/1949) dated 31.12.2024.

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

Shipping Bill for Export

Loading Port: **INNSA1** State of Origin: **DELHI**Job No.: **0007543** Date: **09/08/2023** S/B No.: **3294111** Date: **18/08/2023****Exporter's Name**IEC No. (0) **LQUPS0538Q** PAN: **LQUPS0538Q**

OM ENTERPRISES

PROPERTY NO. A-1/455, SHOP NO. 4, GROUND FLOOR, SECTOR-6,

NEW DELHI DELHI 110085

GSTN Type: GSN GSTN No.: **07LQUPS0538Q1ZJ****Consignee's Name**

AKAMAL DARWISH JABARKHIL TRADING COMPANY

KART-E, NEW OFFICE NUMBER 112

KABUL, AFGHANISTAN.

AFGHANISTAN

Port of Loading (INNSA1) : **Nhava Sheva Sea**
 Country of Final Dest. (AF) : **AFGHANISTAN**
 Port of Final Dest. (AFKBL) : **KABUL**
 Port of Discharge (PKKHI) : **KARACHI**
 Country of Discharge (PK) : **PAKISTAN**
 Nature of Cargo : **P**
 Rotation No :
 Marks & No(s).

No of Packages : **62**
 Loose Packets. : **0**
 Type of Packages : **PKG**
 Net Weight (KGS) : **3224.000**
 Gross Weight (KGS) : **3286.000**
 No. of Containers : **0**

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

Forex Bank Acc :
 FOB Value (Rs.) : **6446389.95**
 ST / Excise Regn. :
 Authorised Dealer Code : **030000N**
 I.F.S. Code :

RBI Waiver No :
 RODTEP Amount : **0.00**
 Drawback Account No :
 DBK Amount : **239718.59**
 F ROSCTL Amount : **250673.00**

Invoice Details Serial No

Invoice Value

FOB Value

Invoice No.

Nature of Contract

Contract No.

Third Party

1
78710.50 (Rs. 6446389.95)
78710.50 (Rs. 6446389.95)
0E/02/23-24
FOB

DBK Value (Rs.) : **239718.59**
 Currency of Invoice : **USD**
 Invoice Date : **29/07/2023**
 Exchange Rate : **USD 1 = Rs. 81.90**
 Contract Date :

Insurance
 Freight
 Discount
 Commission
 Other Deduction
 Packing Charges

Rate Currency Amount Buyer's Name and Address

E MOVERS PVT LTD, CHAL 3113 NTN 3997321-2
 OFFICE 601 6TH FLOOR TRADE AVENUE TOWER-1
 Hasrat Mohani Road Karachi Pakistan

Nature of Payment : **DA**
 Period of Payment : **180 Days**

SL No	RTIC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description	Source						
	Manufacturer Details	State						
	Transit Country							
1	61031090	WOOLEN MMF BOYS 2PCS SETS.		Per 1	NOS	7339.20	601080.48	60
	1056	NOS 6.95				626.13	661188.53	YES
	Drawback, and ROSCTL							
#					LUT	0	0.00	GNX100
2	61101120	WOOLEN MMF LADIES SWEATER.		Per 1	NOS	71371.30	5845309.47	60
	7843	NOS 9.1				819.82	6429840.42	YES
	Drawback, and ROSCTL							
#					LUT	0	0.00	GNX100
						Tax Value : 0.00	6446389.95	
						IGST Amt : 0.00	7091028.95	

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	61030106B	0.00	3.90	0.00	145.00	1056.000	23442.14
1	2	611006B	0.00	3.70	0.00	46.00	7843.000	216276.45
Drawback Amount(INR)								239718.59

ROSC TL Details

INV No	Item No	ROSC TL SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSC TL Quantity	State Leavy	Central Leavy	ROSC TL Amount(Rs)
1	1	61030106B	2.65	140.10	2.10	111.00	1056.000	15928.63	12622.69	28551.32
1	2	611006B	2.10	27.90	1.70	0.00	7843.000	122751.50	99370.26	222121.76

P1
 26/08/23

P2
 26/08/23

26/08/23

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

Page# 2 to 2
 Print on 18/08/2023 19:02:11

Shipping Bill for Export

No.: 0007543		Date: 09/08/2023		S/B No.: 3294111		Date: 18/08/2023		Loading Port: INNSA1		State of Origin: DELHI	
W 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)	
										138680.13	111992.95
ROSCTL Amount(INR)										250673.08	

Packages Details

Packages From	Packages To	Kind Package
64	125	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	1056 NOS	NILL		0.00	0.00	78 EAST DELHI	07 DELHI	NCPTI	
1/2	7843 NOS	NILL		0.00	0.00	78 EAST DELHI	07 DELHI	NCPTI	
			0.00	0.00	0.00				

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name			Document Issuer Party Address				
Document Beneficiary Name			Document Beneficiary Address				
1	1	2023081800142660	OE/02/23-24	331000 Commercial invoice which includes a packing list	India	18/08/2023	
AKAMAL DARWISH JABARKHIL TRADING COMPANY			KART-E, NEW OFFICE NUMBER 112 KABUL, AFGHANISTAN.				
OM ENTERPRISES			PROPERTY NO.A-1/455, SHOP NO.4, GROUND FLOOR, SECTOR-6, NEW DELH DELHI				
1	1	2023081800142661	OE/02/23-24	934000 Value declaration (GATT Valuation Declaration)	India	18/08/2023	
AKAMAL DARWISH JABARKHIL TRADING COMPANY			KART-E, NEW OFFICE NUMBER 112 KABUL, AFGHANISTAN.				
OM ENTERPRISES			PROPERTY NO.A-1/455, SHOP NO.4, GROUND FLOOR, SECTOR-6, NEW DELH DELHI				

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2,	DEC-RS001	I/We OM ENTERPRISES holder of IEC No LQUPS0538Q, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

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

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

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

Signature of Exporter/CHA with Date

P1

[Signature]
 26/08/23

P2
[Signature]
 26/08/23

CHA
[Signature]
 26/08/2023

INVOICE

Exporter
OM ENTERPRISES
PROPERTY NO.A-1/455, SHOP NO.4, GROUND FLOOR,
SECTOR-6, ROHINI, NEW DELHI-110085

Invoice No OE/02/23-24 Exporter Ref.
DATE: 29/07/2023 IEC NO. LQUP50538Q
AD CODE : 03000ON/2900009
GST : 07LQUP50538Q1ZJ
EXPORT AGAINST LUT ARN NO:

Consignee
AKAMAL DARWISH JABARKHIL TRADING COMPANY
KART-E NEW OFFICE NUMBER 112
KABUL AFGHANISTAN

BUYER(IF OTHER THEN CONSIGNEE)

SAME AS CONSIGNEE

NOTIFY
E-MOVERS PVT LTD
Chal 3113 NTN No:3997321-2 Office No.601,
6th floor Trade Avenue Tower-1
Hasrat Mohani Road Karachi Pakistan
☎+92-21-32460954
Email: hanafi_cargo_linkers@yahoo.com

Pre-Carriage

Place of Receipt by Pre-carrier

Country of Origin of Goods

Country of Final Destination

BY ROAD

NHAVA SHEVA

INDIA

AFGHAINSTAN

Vessel/Flight No.

Port of Loading

Terms of Delivery and Payments

BY SEA

NHAVA SHEVA

Port of Discharge

Final Destination

KARACHI

KABUL

AFGHAINSTAN

Marks & No.s/
Kind of Pkgs

Description of Goods

HSN

Quantity
(IN SET)

UNIT

RATE

AMOUNT

62 PKT
64 TO 125

61030106B WOOLEN MMF BOYS 2 PCS SETS
611006B WOOLEN MMF LADIES SWEATER

61031090

61101120

1056

7843

SET

PCS

6.95

9.10

7339.20

71371.30

TOTAL /PCS

8899

78710.50

GROSS WT:- 3286 KGS

NET WT:- 3224 KGS

TOTAL AMOUNT IN WORDS : SEVENTY EIGHT THOUSAND SEVEN HUNDRED TEN AND CENT FIVE ZERO ONLY.

Declaration:

We declare that this invoice shows the actual price of the
goods described and that all particulars are true and correct

Signature & Date

For OM ENTERPRISES

P1
26/08/23

P2
26/08/23

PROP. CHA
26/08/2023

PACKING LIST

Exporter:
OM ENTERPRISES
PROPERTY NO.A-1/455, SHOP NO.4, GROUND FLOOR,
SECTOR-6, ROHINI, NEW DELHI-110085

Invoice No. OE/02/23-24
DATE. 29/07/2023

Buyer's Order No. & Date-

Exporter's Ref.
EC NO. LQUP50538Q
AD CODE: 030000N/2900009

Other Reference (s)

Consignee
AKAMAL DARWISH JABARKHIL TRADING COMPANY
KART-E NEW OFFICE NUMBER 112
KABUL AFGHANISTAN

BUYER
SAME AS CONSIGNEE

NOTIFY
E-MOVERS PVT LTD
Chal 3113 NTN No:3997321-2 Office No.601,
6th floor Trade Avenue Tower-1
Hasrat Mohani Road Karachi Pakistan
☎+92-21-32460954
Email: hanafi_cargo_linkers@yahoo.com

Vessel / Flight No.
BY SEA

Port of Loading
NHAVA SHEVA

Port of Discharge
KARACHI

Final Destination
KABUL AFGHANISTAN

Payments Terms & Conditions :-

FOB ,D/A (180 DAYS)

ALL CHARGES OUT SIDE INDIA TO BUYER A/C

Marks&nos/No.&kind of pkgs

Description of goods

QUANTITY

SR NO	BORA NO.	ITEMS	QTY	UNIT	WEIGHT
64	P 146	WOOLEN MMF LADIES SWEATER	114	PCS	
65	P 147	WOOLEN MMF LADIES SWEATER	162	PCS	
66	P 148	WOOLEN MMF LADIES SWEATER	162	PCS	
67	P 149	WOOLEN MMF LADIES SWEATER	162	PCS	
68	P 150	WOOLEN MMF LADIES SWEATER	162	PCS	
69	P 151	WOOLEN MMF LADIES SWEATER	162	PCS	
70	P 152	WOOLEN MMF LADIES SWEATER	162	PCS	
71	P 153	WOOLEN MMF LADIES SWEATER	167	PCS	
72	P 154	WOOLEN MMF LADIES SWEATER	167	PCS	
73	P 155	WOOLEN MMF LADIES SWEATER	162	PCS	
74	P 156	WOOLEN MMF LADIES SWEATER	114	PCS	
75	P 157	WOOLEN MMF LADIES SWEATER	114	PCS	
76	P 158	WOOLEN MMF LADIES SWEATER	114	PCS	
77	P 159	WOOLEN MMF LADIES SWEATER	167	PCS	
78	P 160	WOOLEN MMF LADIES SWEATER	114	PCS	
79	P 163	WOOLEN MMF LADIES SWEATER	114	PCS	
80	P 165	WOOLEN MMF LADIES SWEATER	162	PCS	
81	P 166	WOOLEN MMF LADIES SWEATER	162	PCS	
82	P 167	WOOLEN MMF LADIES SWEATER	144	PCS	
83	P 168	WOOLEN MMF LADIES SWEATER	144	PCS	
84	P 170	WOOLEN MMF BOYS 2 PCS SETS	195	SET	
85	P 171	WOOLEN MMF LADIES SWEATER	162	PCS	
86	P 172	WOOLEN MMF LADIES SWEATER	162	PCS	
87	P 174	WOOLEN MMF LADIES SWEATER	162	PCS	
88	P 175	WOOLEN MMF LADIES SWEATER	222	PCS	
89	P 176	WOOLEN MMF BOYS 2 PCS SETS	222	SET	
90	P 177	WOOLEN MMF LADIES SWEATER	162	PCS	
91	P 178	WOOLEN MMF LADIES SWEATER	162	PCS	
92	P 179	WOOLEN MMF LADIES SWEATER	114	PCS	
93	P 180	WOOLEN MMF LADIES SWEATER	114	PCS	
94	P 181	WOOLEN MMF LADIES SWEATER	114	PCS	
95	P 182	WOOLEN MMF LADIES SWEATER	162	PCS	
96	P 183	WOOLEN MMF LADIES SWEATER	162	PCS	
97	P 184	WOOLEN MMF LADIES SWEATER	162	PCS	
98	P 185	WOOLEN MMF LADIES SWEATER	114	PCS	
99	P 186	WOOLEN MMF LADIES SWEATER	114	PCS	
100	P 187	WOOLEN MMF LADIES SWEATER	114	PCS	
101	P 188	WOOLEN MMF LADIES SWEATER	114	PCS	
102	P 189	WOOLEN MMF LADIES SWEATER	114	PCS	
103	P 190	WOOLEN MMF LADIES SWEATER	114	PCS	
104	P 191	WOOLEN MMF LADIES SWEATER	114	PCS	

P1
26/08/23

P2
26/08/23

CHA
26/08/23

105	P 192	WOOLEN MMF LADIES SWEATER	114	PCS	
106	P 193	WOOLEN MMF LADIES SWEATER	162	PCS	
107	P 194	WOOLEN MMF LADIES SWEATER	114	PCS	
108	P 195	WOOLEN MMF LADIES SWEATER	162	PCS	
109	P 196	WOOLEN MMF LADIES SWEATER	114	PCS	
110	P 197	WOOLEN MMF LADIES SWEATER	114	PCS	
111	P 198	WOOLEN MMF LADIES SWEATER	162	PCS	
112	P 199	WOOLEN MMF LADIES SWEATER	162	PCS	
113	P 200	WOOLEN MMF BOYS 2 PCS SETS	222	SET	
114	P 201	WOOLEN MMF LADIES SWEATER	162	PCS	
115	P 202	WOOLEN MMF BOYS 2 PCS SETS	195	SET	
116	P 203	WOOLEN MMF BOYS 2 PCS SETS	222	SET	
117	P 225	WOOLEN MMF LADIES SWEATER	114	PCS	
118	P 226	WOOLEN MMF LADIES SWEATER	102	PCS	
119	P 227	WOOLEN MMF LADIES SWEATER	114	PCS	
120	P 228	WOOLEN MMF LADIES SWEATER	114	PCS	
121	P 229	WOOLEN MMF LADIES SWEATER	114	PCS	
122	P 230	WOOLEN MMF LADIES SWEATER	102	PCS	
123	P 231	WOOLEN MMF LADIES SWEATER	114	PCS	
124	P 232	WOOLEN MMF LADIES SWEATER	102	PCS	
125	P 233	WOOLEN MMF LADIES SWEATER	102	PCS	
GROSS WT:- 3286 KGS					
NET WT:- 3224 KGS		TOTAL:	8899		
Declaration :					
We declare that that this Invoice shows the actual price of the goods described and that all particulars are true and correct.					

For OM ENTERPRISES

Surya

PROP.

P1
Q-1
26/08/23

P2
Q-2
28/08/23

CMA
Rbb
26/08/2023

No: AACCR9247FCH005

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

Page# 1 to 2

Print on 18/08/2023 19:07:44

Shipping Bill for Export

Job No.: 0007542 Date: 18/08/2023 S/B No.: 3294097 Date: 18/08/2023

Loading Port: INNSA1 State of Origin: DELHI

Exporter's Name

IEC No. (0) LQUPS0538Q PAN: LQUPS0538Q
 OM ENTERPRISES
 PROPERTY NO.A-1/455, SHOP NO.4, GROUND FLOOR, SECTOR-6,
 NEW DELH DELHI 110085
 GSTN Type : GSN GSTN No : 07LQUPS0538Q1ZJ

Consignee's Name

ZAKIR WALID JABARKHIL TRADING COMPANY
 DISTRICT 4 STREET NO 11 KABUL AFGHANISTAN
 AFGHANISTAN

Port of Loading (INNSA1) : **Nhava Sheva Sea**
 Country of Final Dest. (AF) : **AFGHANISTAN**
 Port of Final Dest. (AFKBL) : **KABUL**
 Port of Discharge (PKKHI) : **KARACHI**
 Country of Discharge (PK) : **PAKISTAN**
 Nature of Cargo : **P**
 Rotation No :
 Marks & No(s).

No of Packages : **63**
 Loose Packets. : **0**
 Type of Packages : **PKG**
 Net Weight (KGS) : **3276.000**
 Gross Weight (KGS) : **3339.000**
 No. of Containers : **0**

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

Forex Bank Acc :
 FOB Value (Rs.) : **6186038.04**
 ST / Excise Regn.
 Authorised Dealer Code : **030000N**
 I.F.S. Code :

RBI Waiver No :
 RODTEP Amount : **0.00**
 Drawback Account No :
 DBK Amount : **233787.68**
 F ROSCTL Amount : **258365.00**

Invoice Details Serial No

Invoice Value : **75531.60 (Rs. 6186038.04)**
 FOB Value : **75531.60 (Rs. 6186038.04)**
 Invoice No. : **OE/01/23-24**
 Nature of Contract : **FOB**
 Contract No.
 Third Party

DBK Value (Rs.) : **233787.68**
 Currency of Invoice : **USD**
 Invoice Date : **29/07/2023**
 Exchange Rate : **USD 1 = Rs. 81.90**
 Contract Date

Insurance

Freight
 Discount

Buyer's Name and Address
 NADEEM AGENCIES
 CHAL. 2860, NTN NO. 3375609-7, OFFICE NO.601, 6TH
 TRADE AVENUE TOWER-1, HASRAT MOHANI
 ROAD, KARACHI,

Commission
 Other Deduction
 Packing Charges

Nature of Payment : **DA**
 Period of Payment : **180 Days**

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description							
	Manufacturer Details							
	Transit Country	Source State	HAWB	TotalPkg	IGSTPymt	Tax Value	Tax Amount	End Use
1	61031090	WOOLEN MMF BOYS 2PCS SETS.						
	4308	NOS 6.95	Per I	NOS		29940.60	2452135.14	60
	Drawback, and ROSCTL					626.13	2697348.65	YES
#				0	LUT	0	0.00	GNX100
2	61101120	WOOLEN MMF LADIES SWEATER.						
	5010	NOS 9.1	Per I	NOS		45591.00	3733902.90	60
	Drawback, and ROSCTL					819.82	4107293.19	YES
#				0	LUT	0	0.00	GNX100
						Tax Value : 0.00	6186038.04	
						IGST Amt : 0.00	6804641.84	

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	61030106B	0.00	3.90	0.00	145.00	4308.000	95633.27
1	2	611006B	0.00	3.70	0.00	46.00	5010.000	138154.41
Drawback Amount(INR)								233787.68

ROSCITL Details

INV No	Item No	ROSCITL SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCITL Quantity	State Leavy	Central Leavy	ROSCITL Amount(Rs)
1	1	61030106B	2.65	140.10	2.10	111.00	4308.000	64981.58	51494.84	116476.42

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P2 28/08/23

CHA Rgb 26/08/2023

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

Page# 2 to 2
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Shipping Bill for Export

No. 0007542		Date: 18/08/2023		S/B No.: 3294097		Date: 18/08/2023		Loading Port: INNSA1		State of Origin: DELHI	
Item No	ROSC TL	State	State	Central	Central	ROSC TL	State	Central	ROSC TL		
Sl.No.	Leavy	Duty	Leavy	Rate	Tax	Leavy	Tax	Leavy	Rate	Quantity	Leavy
1	2	611006B	2.10	27.90	1.70	0.00	5010.000	78411.96	63476.35	141888.31	
ROSC TL Amount(INR)										143393.54	114971.19
										258364.73	

Packages Details

Packages From	Packages To	Kind Package
1	63	PKG

Single Windows Type of Information

Inv/ite	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	4308 NOS	NILL		0.00	0.00	78 EAST DELHI	07 DELHI	NCPTI	
1/2	5010 NOS	NILL		0.00	0.00	78 EAST DELHI	07 DELHI	NCPTI	
			0.00	0.00	0.00				

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name		Document Issuer Party Address					
Document Beneficiary Name		Document Beneficiary Address					
1	1	2023081800142106	OE/01/23-24	331000 Commercial invoice which includes a packing list	India	18/08/2023	
ZAKIR WALID JABARKHIL TRADING COMPANY		DISTRICT 4 STREET NO 11 KABUL AFGHANISTAN					
OM ENTERPRISES		PROPERTY NO A-1/455, SHOP NO.4, GROUND FLOOR, SECTOR-6, NEW DELH DELHI					
1	1	2023081800142107	OE/01/23-24	934000 Value declaration (GATT Valuation Declaration)	India	18/08/2023	
ZAKIR WALID JABARKHIL TRADING COMPANY		DISTRICT 4 STREET NO 11 KABUL AFGHANISTAN					
OM ENTERPRISES		PROPERTY NO.A-1/455, SHOP NO.4, GROUND FLOOR, SECTOR-6, NEW DELH DELHI					

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2,	DEC-RS001	I/We OM ENTERPRISES holder of IEC No LQPS0538Q, 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	Item	Agency	Document Name
Invoice	-	-	Invoice
-	-	-	Packaging List

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

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

Signature of Exporter/CHA with Date

P1
 26/08/23

P2
 26/08/23

CHA
 26/08/23

INVOICE

Exporter OM ENTERPRISES PROPERTY NO.A-1/455, SHOP NO.4, GROUND FLOOR, SECTOR-6, ROHINI, NEW DELHI-110085		Invoice No OE/01/23-24 DATE 29/07/2023 AD CODE : 03000ON/2900009 GST : 07LQUP90538Q1ZJ EXPORT AGAINST LUT ARN NO:		Exporter Ref. IEC NO. LQUP90538Q																					
Consignee ZAKIR WALID JABARKHIL TRADING COMPANY DISTRICT 4 STREET NO 11 KABUL AFGHANISTAN		BUYER (IF OTHER THEN CONSIGNEE) SAME AS CONSIGNEE																							
		NOTIFY NADEEM AGENCIES Chal 2860 NTN No:3375609-7 Office No.601, 6th floor Trade Avenue Tower-1 Hasrat Mohani Road Karachi Pakistan ☎+92-21-32460954 Email: nadeem_agencies@yahoo.com																							
Pre-Carriage BY ROAD Vessel/Flight No.		Place of Receipt by Pre-carrier NHAVA SHEVA Port of Loading NHAVA SHEVA		Country of Origin of Goods INDIA Country of Final Destination AFGHAINSTAN																					
BY SEA Port of Discharge KARACHI		Final Destination KABUL AFGHAINSTAN		Terms of Delivery and Payments																					
Marks & No.s/ Kind of Pkgs		Description of Goods		<table border="1"> <thead> <tr> <th>HSN</th> <th>Quantity (IN SET)</th> <th>UNIT</th> <th>RATE</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr> <td>61031090</td> <td>4308</td> <td>SET</td> <td>6.95</td> <td>29940.60</td> </tr> <tr> <td>61101120</td> <td>5010</td> <td>PCS</td> <td>9.10</td> <td>45591.00</td> </tr> <tr> <td colspan="3">TOTAL /PCS</td> <td></td> <td>75531.60</td> </tr> </tbody> </table>		HSN	Quantity (IN SET)	UNIT	RATE	AMOUNT	61031090	4308	SET	6.95	29940.60	61101120	5010	PCS	9.10	45591.00	TOTAL /PCS				75531.60
HSN	Quantity (IN SET)	UNIT	RATE	AMOUNT																					
61031090	4308	SET	6.95	29940.60																					
61101120	5010	PCS	9.10	45591.00																					
TOTAL /PCS				75531.60																					
63 PKT 1 TO 63 DBK 61030106E 611006B		WOOLEN MMF BOYS 2 PCS SETS WOOLEN MMF LADIES SWEATER																							
GROSS WT:- 3339 KGS NET WT:- 3276 KGS		TOTAL AMOUNT IN WORDS: SEVENTY FIVE THOUSAND FIVE HUNDRED THIRTY ONE AND CENT SIX ZERO ONLY.																							
Declaration: We declare that this Invoice shows the actual price of the goods described and that all particulars are true and correct		For OM ENTERPRISES Signature & Date <i>Surya</i> PROP.																							

P1
[Signature]
 26/08/23

P2
[Signature]
 26/08/23

CHA
[Signature]
 26/08/2023

PACKING LIST

OM ENTERPRISES
PROPERTY NO.A-1/455, SHOP NO.4, GROUND FLOOR,
SECTOR-6, ROHINI, NEW DELHI-110085

Invoice No. OE/01/23-24
DATE. 29/07/2023

Buyer's Order No. & Date-

Exporter's Ref:

EC NO. LQUP50538Q

AD CODE: 030000N/2900009

Other Reference (s)

Consignee
ZAKIR WALID JABARKHIL TRADING COMPANY
DISTRICT 4 STREET NO 11
KABUL AFGHANISTAN

BUYER

SAME AS CONSIGNEE

NOTIFY
NADEEM AGENCIES
Chal 2860 NTN No:3375609-7 Office No.601,
6th floor Trade Avenue Tower-1
Hasrat Mohani Road Karachi Pakistan
☎+92-21-32460954
Email: nadeem_agencies@yahoo.com

Payments Terms & Conditions :-

FOB ,D/A (180 DAYS)

ALL CHARGES OUT SIDE INDIA TO BUYER A/C

Vessel / Flight No. BY SEA		Port of Loading NHAVA SHEVA			
Port of Discharge KARACHI		Final Destination KABUL AFGHANISTAN			
Marks&nos/No.&kind of pkgs			Description of goods	QUANTITY	
SR NO	BORA NO.	ITEMS	QTY	UNIT	WEIGHT
1	L-649	WOOLEN MMF BOYS 2 PCS SETS	192	SET	
2	L 650	WOOLEN MMF BOYS 2 PCS SETS	216	SET	
3	L 652	WOOLEN MMF BOYS 2 PCS SETS	216	SET	
4	L 656	WOOLEN MMF BOYS 2 PCS SETS	192	SET	
5	L 657	WOOLEN MMF BOYS 2 PCS SETS	192	SET	
6	P 45	WOOLEN MMF BOYS 2 PCS SETS	222	PCS	
7	P 47	WOOLEN MMF LADIES SWEATER	108	PCS	
8	P 52	WOOLEN MMF LADIES SWEATER	108	PCS	
9	P 57	WOOLEN MMF LADIES SWEATER	144	PCS	
10	P 97	WOOLEN MMF LADIES SWEATER	102	PCS	
11	P 98	WOOLEN MMF LADIES SWEATER	114	PCS	
12	P 99	WOOLEN MMF LADIES SWEATER	126	PCS	
13	P 100	WOOLEN MMF LADIES SWEATER	126	PCS	
14	P 101	WOOLEN MMF LADIES SWEATER	102	PCS	
15	P 102	WOOLEN MMF LADIES SWEATER	102	PCS	
16	P 103	WOOLEN MMF LADIES SWEATER	114	PCS	
17	P 104	WOOLEN MMF LADIES SWEATER	126	PCS	
18	P 105	WOOLEN MMF LADIES SWEATER	144	PCS	
19	P 106	WOOLEN MMF LADIES SWEATER	126	PCS	
20	P 107	WOOLEN MMF LADIES SWEATER	126	PCS	
21	P 108	WOOLEN MMF LADIES SWEATER	144	PCS	
22	P 109	WOOLEN MMF LADIES SWEATER	144	PCS	
23	P 110	WOOLEN MMF LADIES SWEATER	144	PCS	
24	P 111	WOOLEN MMF LADIES SWEATER	144	PCS	
25	P 112	WOOLEN MMF LADIES SWEATER	126	PCS	
26	P 113	WOOLEN MMF LADIES SWEATER	126	PCS	
27	P 114	WOOLEN MMF LADIES SWEATER	126	PCS	
28	P 115	WOOLEN MMF LADIES SWEATER	126	PCS	
29	P 116	WOOLEN MMF LADIES SWEATER	126	PCS	
30	P 117	WOOLEN MMF LADIES SWEATER	102	PCS	
31	P 118	WOOLEN MMF LADIES SWEATER	102	PCS	
32	P 119	WOOLEN MMF LADIES SWEATER	126	PCS	
33	P 120	WOOLEN MMF LADIES SWEATER	126	PCS	
34	P 121	WOOLEN MMF LADIES SWEATER	144	PCS	
35	P 122	WOOLEN MMF LADIES SWEATER	126	PCS	
36	P 123	WOOLEN MMF LADIES SWEATER	126	PCS	
37	P 124	WOOLEN MMF LADIES SWEATER	126	PCS	
38	P 125	WOOLEN MMF LADIES SWEATER	126	PCS	
39	P 126	WOOLEN MMF LADIES SWEATER	126	PCS	
40	P 127	WOOLEN MMF LADIES SWEATER	102	PCS	
41	P 128	WOOLEN MMF LADIES SWEATER	126	PCS	
	P 129	WOOLEN MMF LADIES SWEATER	126	PCS	

P. 1
26/08/23

22/08/23

CHA
Rd In
26/08/2023

42	P 130	WOOLEN MMF LADIES SWEATER	126	PCS	
43	P 131	WOOLEN MMF LADIES SWEATER	126	PCS	
44	P 132	WOOLEN MMF LADIES SWEATER	102	PCS	
45	P 133	WOOLEN MMF LADIES SWEATER	108	PCS	
46	P 134	WOOLEN MMF LADIES SWEATER	108	PCS	
47	P 135	WOOLEN MMF LADIES SWEATER	108	PCS	
48	B 100	WOOLEN MMF BOYS 2 PCS SETS	135	SET	
49	B 104	WOOLEN MMF BOYS 2 PCS SETS	135	SET	
50	B 106	WOOLEN MMF BOYS 2 PCS SETS	135	SET	
51	B 107	WOOLEN MMF BOYS 2 PCS SETS	135	SET	
52	B 108	WOOLEN MMF BOYS 2 PCS SETS	135	SET	
53	B 113	WOOLEN MMF BOYS 2 PCS SETS	135	SET	
54	B 116	WOOLEN MMF BOYS 2 PCS SETS	135	SET	
55	B 120	WOOLEN MMF BOYS 2 PCS SETS	288	SET	
56	B 121	WOOLEN MMF BOYS 2 PCS SETS	288	SET	
57	B 123	WOOLEN MMF BOYS 2 PCS SETS	288	SET	
58	B 124	WOOLEN MMF BOYS 2 PCS SETS	288	SET	
59	B 125	WOOLEN MMF BOYS 2 PCS SETS	288	SET	
60	B 126	WOOLEN MMF BOYS 2 PCS SETS	135	SET	
61	B 127	WOOLEN MMF BOYS 2 PCS SETS	135	SET	
62	B 128	WOOLEN MMF BOYS 2 PCS SETS	135	SET	
63	B 129	WOOLEN MMF BOYS 2 PCS SETS			
GROSS WT:- 3339 KGS			TOTAL:	9318	
NET WT:- 3276 KGS					
Declaration : We declare that that this Invoice shows the actual price of the goods described and that all particulars are true and correct.					

For OM ENTERPRISES

Suraj

PROP.

P1
[Signature]
26/08/23

P2
[Signature]
26/08/23

-CNA
[Signature]
26/08/2023

**PANCHANAMA dated 26.08.2023 DRAWN AT CFS- JWR Logistics Pvt. Ltd.,
Village- Padeghar, Panvel, Navi Mumbai - 410206**

Pancha No. 1		Pancha No. 2	
Name :	Shivprasad Balasaheb Mahale	Name :	Nilesh Baburao Phapale
Age :	23	Age :	28
Address :	C/o-Maruti Mandir, Belapur, Bota, Ahmadnagar, Maharashtra 422602.	Address :	C/o-Ghvthan, Belapur, Ahmadnagar, Maharashtra 422602.
Occupation :	Pvt Service	Occupation :	Pvt Service
Mobile No. :	9082483986	Mobile No. :	8380998665

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Ashok Kumar Nayak, an Intelligence Officer, SIIB(X), JNCH on 26.08.2023 at 14:15 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. OM Enterprises (LQUPS0538Q) covered under 02 Shipping Bills No. 3294111 & 3294097 both dtd 18.08.2023 stuffed in Container No. GLDU7088144, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Paramveer Singh Nain, IO/SIIB(X) and Shri Ravindra K Kunder, G-card holder of CB M/s. RASPN Shipping Service Pvt Ltd. (CHA License No: 11/1949) having ID Kardex No. 113/2021. Then the officer explained to us that the exporter M/s. OM Enterprises (LQUPS0538Q) having address at Property No. A-1/455, Shop No. 4, Ground Floor, Sector-6, New Delhi-110085 has filed 02 Shipping Bills No. 3294111 & 3294097 both dtd 18.08.2023 through their Customs Broker M/s. RASPN Shipping Service Pvt Ltd. (CHA License No: 11/1949) for export of their consignment.

We were shown copy of Hold letter No. 147/2022-23/SIIB(X) issued vide F.No. SG/Misc-101/2021-22/SIIB(X) JNCH dated 25.08.2023 signed by Assistant Commissioner of Customs, SIIB(X), JNCH regarding hold of 02 Shipping Bill No. 3294111 & 3294097 both dtd 18.08.2023 filed by exporter M/s OM Enterprises (LQUPS0538Q) through their authorized Customs Broker M/s RASPN Shipping Service Pvt Ltd. (CHA License No: 11/1949) are kept on SIIB(X) hold. We the panchas, were shown the said shipping bills and their respective export invoice & packing list and Container Load Plan (CLP) copy.

Further, the above-mentioned officer requested us to bear witness to the seal-cutting and de-stuffing proceedings of Container No. GLDU7088144 in which the goods covered under 02 Shipping Bills dated 18.08.2023 of M/s OM Enterprises (LQUPS0538Q) were stuffed. The said container was found placed in open area outside Shed No. D of the above mentioned CFS. The Container No. GLDU7088144 was found to be sealed with intact Customs Bottle Seal

P. 1. 26/08/23

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26/08/2023

No.4154312. Thereafter, the Customs Bottle Seal of the said Container was cut in our presence. Further, all the packages pertaining to the said 02 Shipping Bills dated 18.08.2023 mentioned above were kept in the said Container were de-stuffed and were carted/placed inside Shed No. D at location H/1-7 in our presence by the labours available in the CFS. Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 02 Shipping Bills No. 3294111 & 3294097 both dtd 18.08.2023 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the area/location in Shed No. D where the goods covered under the aforementioned Shipping Bills No. 3294111 & 3294097 both dtd 18.08.2023 were placed. On reaching the specified place, a total of 125 packages (62 packages of S/B No. 3294111 & 63 Packages of S/B No. 3294097 dated 24.08.2023) found placed at the said location were opened by the laborers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

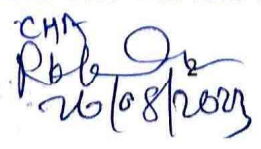
Details of the goods covered under the above said Shipping Bills is as follows:

Sr.No	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	RODTE P
1.	S/B No. 3294111 dtd 18.08.2023	RMG(Wollen MMF Boys 2Pc set, Wollen MMF Ladies Sweater)	64,46,390	2,39,719	2,50,673	Nil
2.	S/B No. 3294097 dtd 18.08.2023	RMG(Wollen MMF Boys 2Pc set, Wollen MMF Ladies Sweater)	61,86,039	2,33,788	2,58,365	Nil

During 100% examination, goods covered under Shipping Bills No. 3294111 & 3294097 both dtd 18.08.2023 were found as declared in terms of quantity and declared description as per invoice and packing list.

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the said consignment in our presence. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of

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CHA  26/8/2023

P₂  26/08/23

cut
ills

further investigation by the said Customs Officer. We have put our dated signatures as a token of having witnessed the samples drawl process and sealing of the same in the presence of Shri Ravindra K Kunder, G-card holder of CB M/s. RASPN Shipping Service Pvt Ltd.

All the goods pertaining to Shipping Bills No. 3294111 & 3294097 both dtd 18.08.2023 filed by exporter M/s. Om Enterprises (IEC:LQUPS0538Q) were re-packed in the same packages and kept back inside Shed-D at location H/I-7, 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. 3294111 & 3294097 both dtd 18.08.2023 filed by exporter M/s. Om Enterprises (IEC:LQUPS0538Q), their respective Export Invoice and Packing List, CLP copy and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 03 pages ended on the same place and same date i.e. 26.08.2023 at 1900 hrs. The Panchanama was carried out in our presence as per our say and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 26th day of August 2023.

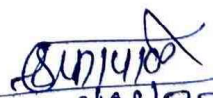

26/08/23
I.O./SIIB(K), JNCH
(Ashok Kumar Nayak)


26/08/2023
(Representative of CB)

Pancha-I


26/08/23
(Paramveer Singh Nain)
I.O./SIIB(X), JNCH

Pancha-II


26/08/23



OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II)
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)

Jawaharlal Nehru Custom House, Nhava Sheva,

Dist- Raigad, Maharashtra - 400 707.

Tel No: 27244989: Fax: 27241828, 27241825.

F. No.SG/MISC-126/2023-24 SIIB(X) JNCH

Date: 09.09.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 3294111 dated 18.08.2023 by M/s. OM Enterprises (IE Code: LQUPS0538Q) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3294111 dated 18.08.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3294111 dated 18.08.2023	Woolen MMF Ladies Sweater	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs

SIIB(X), JNCH

Encl: as above.

Lab NO 751/SIB (X) dt 07/09/23

S/B No. = 3294/111
18-08-23

Report - The sample as received is in the form of readymade dyed knitted garments (ladies sweaters) with full sleeves fitted with button on front side. It is made of spun and filament yarn of polyester and spun yarn of cotton.

% Composition

Polyester = 91.2 %

Cotton = Balance.

sealed & returned.


10/10/2023
Dr. Raineesh Kumar Sharma
Chemical Assistant


10-10-23
Dr. T. C. TANWAR
Chemical Examiner Gr.-I
JNCH Laboratory Nhava Sheva



OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II)
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)

Jawaharlal Nehru Custom House, Nhava Sheva,

Dist- Raigad, Maharashtra - 400 707.

Tel No: 27244989; Fax: 27241828, 27241825.

F. No.SG/MISC-126/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 3294111 dated 18.08.2023 by M/s. OM Enterprises (IE Code: LQUPS0538Q) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3294111 dated 18.08.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3294111 dated 18.08.2023	Woolen MMF Boys 2 Pc set	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No. 750/SZIB (X) dt 07/09/23

S/B No. = 3294/11
18-08-2023

Report - The sample as received is in the form of readymade garment (Boy hooded Jacket).

It is made of yarn dyed and printed knitted base fabric backed with nap fabric stitched with lining material having cut piles and metallic zip fastener at front side.

Total wt. of sample = 426.6 gm

wt. of Base fabric = 314.2 gm

wt. of Lining material = 96.2 gm

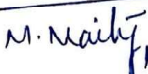
Zip fastener = Balance.

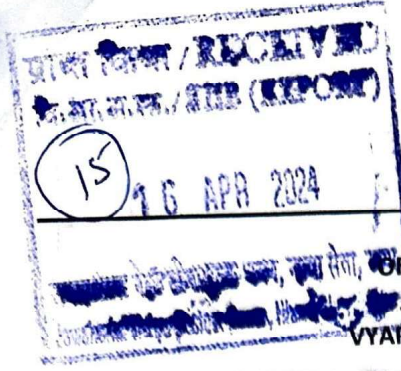
yarn dyed and printed knitted base fabric and lining material both composed of filament yarn of polyester.

G.S.M of Base fabric = 247

sealed & returned.


13.10.2023
Dr. Rameesh Kumar Sharma
Chemical Assistant


13/10/2023
डॉ. मृत्युञ्जय माईति
Dr. MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory Nhava Sheva



(EFF)
C-CEW

GOVERNMENT OF NCT OF DELHI
OFFICE OF THE GST OFFICER (DGST)-WARD-63
DEPARTMENT OF TRADE & TAXES
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110002

Dated: 10/4/24

F.No.-GSTO/W-63/2023-24/8136

To,

Sh. Rahul Dhingra,
Deputy Commissioner of Customs, SIIB(X),
O/o of the Commissioner of Customs, NS-II,
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist:- Raigad, Maharashtra 400 707.

Sub: Verification of genuineness of Exporter M/s OM Enterprises (GST 07LQUPS0538Q1ZJ) – reg.

Sir,

Please refer to your letter no. F. No. SG/Inv-136/2023-24/SIIB(X) JNCH dated 26.02.2024 on the subject cited above.

In this regard, please find enclosed herewith the relevant documents of M/s OM Enterprises (GST 07LQUPS0538Q1ZJ) as per record available on the portal in response to your queries for information and further necessary action.

Encls.:- As above



Vinod Kumar
GSTO (W-63)

STIN

JPS0538Q1ZJ

Status

Cancelled suo-moto

Date of Cancellation

14/12/2022

Principal Address of Business

GROUND FLOOR , FLAT NO.
151 SHOP NO. PVT
01 , BLOCK D POCKET -8
SECTOR 6
ROHINI , LANDMARK NEAR
CHWALA JAWELARS , New
Delhi , North West
Delhi , Delhi , 110085

Overall Risk Score

NA

Nature Of Core Business
ActivityTrader -
Wholesaler/Distributor

Return filing frequency

Legal Name of Business

SURAJ

State Jurisdiction

(Delhi),(Zone 6),(Ward 63)

Date of effect of Registration

14/12/2022

Name & Contact of Authorized
Signatory

SURAJ ,8130190892

Refund Risk Score

NA

Principal Place of
Business(Geocoded Address)

GROUND FLOOR , FLAT NO.
151 SHOP NO. PVT
01 , BLOCK D POCKET -8
SECTOR 6
ROHINI , LANDMARK NEAR
CHWALA JAWELARS , New
Delhi , North West
Delhi , Delhi , 110085

Constitution of Business

Proprietorship

Centre Jurisdiction

(DELHI WEST),(ROHINI),
(RANGE - 106)

Registered Mobile Number

9355789158

Name & Contact of GST
Practitioner

NA , NA

Compliance Rating

NA

Nature of Business

Wholesale
Business,Recipient of Goods
or Services,Retail Business

Date of Registration

14/12/2022

Registered Email Address

gstallcomtions093@gmail.c
om

Taxpayer Type

Normal

Field Visit Conducted?

No

Q2. For how many years you and your firm M/

Form GST REG-17

[See Rule 22(1)/ sub-rule (2A) of rule 21A]

Reference Number: ZA070224089702I

Date: 15/02/2024

To

Registration Number (GSTIN/Unique ID): 07LQUPS0538Q1ZJ

SURAJ

FLAT NO. 151 SHOP NO. PVT 01,GROUND FLOOR,BLOCK D POCKET -8 SECTOR 6 ROHINI,New Delhi,North West
Delhi,Delhi,110085

Show Cause Notice for Cancellation of Registration

Whereas on the basis of information which has come to my notice, it appears that your registration is liable to be cancelled for the following reasons:

- 1 Section 29(2)(e)-registration obtained by means of fraud, wilful misstatement or suppression of facts
- 2 THIS REGISTRATION TAKEN BY FRADULANT MANNER, MR. SURAJ COMPLAINT IN PERSON THAT SOME ONE USE HIS PAN AND AADHAR CARD BY MEANS OF FRAUD AND MR. SURAJ ALSO COMPALINT WITH IN CYBER CRIME CELL VIDE COMPLAINT VIDE ACKNOWLEDGEMENTNUMBER 20802240011667.

You are hereby directed to furnish a reply to the notice within seven working days from the date of service of this notice.

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits .

Please note that your registration stands suspended with effect from 15/02/2024

Kindly refer the supportive document attached for case specific details.

Place: Delhi

Date: 15/02/2024

Signature Not Verified

Digitally signed by DS GOODS AND
SERVICES TAX NETWORK 07
Date: 2024.02.15 12:45:44 IST

Manoj Kumar Sharma
Sales Tax Officer Class II / AVATO
Ward 63:Zone 6:Delhi

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Ans

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Q2. For

Market Enquiry Report of M/s. OM Enterprises (IEC: LOUPS0538Q) conducted on 11.11.2023.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Ravindra Kunder, authorized representative of exporter, conducted market survey of goods covered under Shipping Bill No. 3294111, 3294097 both dated 18.08.2023 presented for export by M/s. OM Enterprises (IEC: LOUPS0538Q). The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bill. Market enquiry was conducted on 18.11.2023 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 sample were opened in presence of authorized representative of exporter Shri Ravindra Kunder. Representative samples were shown to the shopkeeper of subject goods and quotation / inquiries were made for wholesale purchase of identical/ similar goods. The shopkeeper refused to have identical goods i.e. of same brand but offered similar goods on the basis of quality, composition, size and design of the goods. The wholesale rates for the said samples as quoted verbally by shopkeepers for which both officers and Exporter's authorized representative agreed are as follows:

S/B No.	Item Description	Shop 1 M/s. Diamond Creation, 123, Sheriff Devji Street, Mumbai-03	Shop 2 M/s. Gold, Sheiff Devji Street, Mumbai-03	Shop 3 M/s. Asma, Chakla Street, Mumbai-03	Average wholesale price	Re-determined FOB Value= Declared FOB + (Re-determined PMV/Declared PMV)
3294097 dtd 18.08.2023	Woolen MMF Boys 2PC set	285	290	275	283.33	1109628.33
	Woolen MMF Ladies Sweater	325	330	330	328.33	1495407.31
3294111 dtd 18.08.2023	Woolen MMF Boys 2PC set	285	290	275	283.33	271998.05
	Woolen MMF Ladies Sweater	325	330	330	328.33	2341013.81

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.

Ravindra Kunder
11/11/2023

(Ravindra Kunder)
Authorized representative of exporter

Ashok Kumar Nayak
11/11/23
(Ashok Kumar Nayak)
IO/SIIB(X)



सीमाशुल्क आयुक्त का कार्यालय, एनएस-II
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
केंद्रीकृत निर्यात आकलन कक्ष, जवाहरलाल नेहरू सीमाशुल्क भवन
CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU CUSTOM HOUSE,
न्हावा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र- 400 707
NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707

F.No. S/6-GEN-01/MISC-363/2023-24/CEAC

Date: 13.03.2024

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

Sir,

Sub: Provisional release of the goods for Back To Town covered under Shipping Bill No. 3294111 & 3294097 both dated 18.08.2023 for M/s. Om Enterprises(IEC: LQUPS0538Q) - reg.

Please refer to the above-mentioned subject.

The competent authority has approved the request for provisional release of the subject goods for Back To Town on the below mentioned conditions-

3. To submit Bond for 100% value of the goods.
4. To submit Bank Guarantee of 2,00,000/- (Rupees Two Lakh only).

With regards to the above, the exporter M/s. Om Enterprises has submitted the requisite documents for provisional release to this office and the same have been accepted by the undersigned.



Yours faithfully,

(Signature)

(N. Srirama Krishna Rao)
Asstt. Commissioner of Customs
CEAC, JNCH, NHAVA SHEVA

Copy to:

1. M/s. Om Enterprises(IEC: LQUPS0538Q)
2. Manager, JWR CFS

OFFICE OF THE GOODS AND SERVICE TAX OFFICER
WARD NO. 63, 7TH FLOOR, DEPARTMENT OF TRADE & TAXES
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110002

F.NO. DT&T/Ward-63/Misc/2024-25/9054

Dated : 26/12/24

To,

Dr. Chittaranjan Wagh,
Joint Commissioner of Customs, SIIB(X), NS-II, JNCH,
Office of the Commissioner of Customs, NS-II,
Special Investigation and Intelligence Branch (X),
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra -400707,
(email- siibx.jnch@gov.in).

Subject:- Regarding verification of genuineness of Exporter M/s. OM Enterprises
(GSTIN-07LQUPS0538Q1ZJ).

Sir,

With reference to your letter No. F.No. SG/INV-136/2023-24/SIIB(X) JNCH dated 25.11.2024, I am to hereby enclose herewith the documents as available with this office for your necessary action. Further, it is to inform that the firm M/s. OM Enterprises (GSTIN-07LQUPS0538Q1ZJ) has been cancelled suo moto i.e. date of registration 14/12/2022 (copy enclosed).

Encl: As above

Yours faithfully,

(Vijay Singh Bhandari)
GSTO, Ward- 63



Goods and Services Tax

Skip to Main Content A+ A-

Vijay Singh Bhandari
Ward 63, Delhi



Summary > Get Taxpayer Details

English

Get Taxpayer Details

GSTIN* (Find GSTIN/UIN/Temporary ID)

07LQUPS0538Q12J

GO

GSTIN	Legal Name of Business	Constitution of Business	Nature of Business
07LQUPS0538Q12J	SURAJ	Proprietorship	Wholesale Business,Recipient of Goods or Services,Retail Business
Status	State Jurisdiction	Centre Jurisdiction	Date of Registration
Cancelled suo-moto	(Delhi),(Zone 6), (Ward 63)	(CBIC),(DELHI), (DELHI WEST), (ROHINI),(RANGE - 106)	14/12/2022
Date of Cancellation	Date of effect of Registration	Registered Mobile Number	Registered Email Address
14/12/2022	14/12/2022	9355789158	gstallcomtions093@gmail.com
Principal Address of Business	Name & Contact of Authorized Signatory	Name & Contact of GST Practitioner	Taxpayer Type
GROUND FLOOR , FLAT NO. 151 SHOP NO. PVT 01 , BLOCK D POCKET -8 SECTOR 6 ROHINI , LANDMARK NEAR CHWALA JAWELARS , New Delhi , North West Delhi , Delhi , 110085	SURAJ ,8130190892	NA , NA	Normal
Overall Risk Score	Refund Risk Score	Compliance Rating	Field Visit Conducted?
NA	NA	NA	No
Nature Of Core Business Activity	Principal Place of Business(Geocoded Address)		
Trader - Wholesaler/Distributor	GROUND FLOOR , FLAT NO. 151 SHOP NO. PVT 01 , BLOCK D POCKET -8 SECTOR 6 ROHINI , LANDMARK		

Form GST REG-17

[See Rule 22(1)/ sub-rule (2A) of rule 21A]

Reference Number: ZA0702240897021

Date: 15/02/2024

To

Registration Number (GSTIN/Unique ID): 07LQUPS0538Q1ZJ

SURAJ

FLAT NO. 151 SHOP NO. PVT 01, GROUND FLOOR, BLOCK D POCKET -8 SECTOR 6 ROHINI, New Delhi, North West
Delhi, Delhi, 110085

Show Cause Notice for Cancellation of Registration

Whereas on the basis of information which has come to my notice, it appears that your registration is liable to be cancelled for the following reasons:

- 1 Section 29(2)(c)-registration obtained by means of fraud, wilful misstatement or suppression of facts
- 2 THIS REGISTRATION TAKEN BY FRADULANT MANNER, MR. SURAJ COMPLAINT IN PERSON THAT SOME ONE USE HIS PAN AND AADHAR CARD BY MEANS OF FRAUD AND MR. SURAJ ALSO COMPALINT WITH IN CYBER CRIME CELL VIDE COMPLAINT VIDE ACKNOWLEDGEMENTNUMBER 20802240011667.

You are hereby directed to furnish a reply to the notice within seven working days from the date of service of this notice.

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits .

Please note that your registration stands suspended with effect from 15/02/2024

Kindly refer the supportive document attached for case specific details.

Place: Delhi

Date: 15/02/2024

Validity unknown

Digitally signed by DSGOODS AND
SERVICES TAX NETWORK 07
Date: 2024.02.15 12:45:44 IST

Manoj Kumar Sharma

Sales Tax Officer Class II / AVATO

Ward 63:Zone 6:Delhi

Form GST REG-19

[See rule 22 (3)]

Reference Number: ZA070324021832V

Date: 07/03/2024

To

SURAJ

FLAT NO. 151 SHOP NO. PVT 01, GROUND FLOOR, BLOCK D POCKET -8 SECTOR 6 ROHINI, New Delhi, North West
Delhi, Delhi, 110085

GSTIN/ UIN : 07LQUPS0538Q1ZJ

Application Reference Number (ARN): AA070224059146D

Date:

Order for Cancellation of Registration

This has reference to show cause notice issued dated 15/02/2024.

Whereas no reply to the show cause notice has been submitted and on day fixed for personal hearing, you did not appear in person or through an authorized representative;

and whereas, the undersigned based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s):

Section 29(2)(e)-registration obtained by means of fraud, wilful misstatement or suppression of facts

The GSTIN obtained on fake documents and complaint of cyber crime is also attached

The effective date of cancellation of your registration is 14/12/2022.

2. Kindly refer to the supportive document(s) attached for case specific details.

3. It may be noted that a registered person furnishing return under sub-section (1) of section 39 of the CGST Act, 2017 is required to furnish a final return in FORM GSTR-10 within three months of the date of this order.

4. You are required to furnish all your pending returns.

5. It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this

Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

Place: Delhi

Date: 07/03/2024

Validity unknown

Digitally signed by DS GOODS AND
SERVICES TAX NETWORK 07
Date: 2024.03.07 11:46:27 IST

Manoj Kumar Sharma
Sales Tax Officer Class II / AVATO
Ward 63

Cyber Crime Incident

Complaint / Incident Details

Acknowledgement Number :

20802240011667

Category of complaint

Any Other Cyber Crime

Sub-Category of complaint

Other

OTHER

ANYONE HAS BEEN TAKEN GSTIN NO WITHOUT MY PERMISSION AND WITHOUT MY CONCERN

Approximate Date:

2024-02-12 HH : 01 MM : 09 PM

Is there any delay in reporting:

No

Supporting Evidence:

Description	Text Information	Supporting Evidence
Other	RECEIVED A NOTICE OF INCOME TAX	Evidence202402131854047026273.pdf

Please provide any additional information about the incident:

ON 11/2/2024 I RECEIVED INCOME TAX NOTICE WHICH IS ATTACHED. I AM PRESENT IN INCOME TAX OFFICE. WHERE I KNOW THAT SOMEONE IS REGISTERED GSTIN NO ON MY PAN; NO WITHOUT MY PERMISSION AND WITHOUT MY CONCERN GST DOCUMENT IS ATTACHED. I DON'T HAVE ANY KIND OF BUSINESS AND AM NOT ABLE TO STAND FINANCIALLY TO OPEN A BUSINESS ON THAT SCALE. PLEASE LOOK INTO THIS MATTER.

Suspect Details

Suspect Name

ID Type

Country Code

ID Number

N/A

N/A

N/A

N/A

Please Upload Any Photograph of Suspect's:

N/A

Address for Suspect

House No.

N/A

Country

N/A

Street Name

N/A

State

N/A

Colony

N/A

District

N/A

Vill / Town / City

N/A

Police Station

N/A

Tehsil

N/A

Pincode

N/A

Complainant Details

Name

Mr SURAJ

Mobile No.

8376093819

Gender.

Male

DOB.

1983/01/01

Father Name:

RAJENDER KUMAR

Relationship With the Victim

Self

National ID of Victim

NationalId202402131857013705189.jpg

Email Id

rajputsura371@gmail.com

Nationality:

INDIAN

Address for Correspondence

House No.

D-32

Country

INDIA

Street Name

KABIR BASTI

State

DELHI

Colony

OLD SUBAZI MANDI MALKA GANJ

District

NORTH

Vill / Town / City

NORTH DELHI

Police Station

SUBZI MANDI

Tehsil

N/A

Pincode

110007

Uploaded File Information:

Number of Uploaded File

1

(1). File Name :

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Binary Hash of File(SHA256) :

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Binary Hash of File(MD5) :

F8D6BFF62F0872019D40732E4BC400FD

SUMMONS

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

To,

The Proprietor, M/s OM
Enterprises

A-1/455, Shop no-4, Ground Floor,
Sector-6, New Delhi-110085

WHEREAS, I, Kapil am making inquiry in connection with
SB no-3294111 dated 18.08.2023 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. e-way bills of this consignment from manufacturer to JWR CFS
2. GSTR2A, ITR returns etc.
3. GST purchase Tax Invoice of this consignments, BRC of past
consignments, Market enquiry authorization etc.

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of
the Customs Act, 1962, I do hereby summon you to appear before me in
person on 2023-10-16 at 12:30:PM at the office of C-604, SIIB(X), JNCH

Inquiry as aforesaid is deemed to be a judicial proceeding within the
meaning of section 193 and section 228 of the Indian Penal Code, 1860 (45 of
1860) and non-compliance of this summon is an offence punishable under
Section 174 & 175 of the Indian Penal Code, 1860.

Given under my hand and seal of office to-day the 09 day of October, 2023 at
JNCH

Name : Kapil

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer



ok

Em-2073425928N

dt 09.10.23

SUMMONS

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

To,

The Proprietor, M/s OM Enterprises,

A-1/455, Shop no-4, Sector -6, New
Delhi-110085

WHEREAS, I, **Kapil** am making inquiry in connection with
Shipping bill no-3294111 & 3294097 both dated 18.08.23 under the Customs Act,
1962.

AND WHEREAS, I consider your attendance to

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

1. e-way bills till JWR CFS, GSTR2A & purchase Tax invoice of these 02
shipping bills
2. your ITR returns and PFMS account bank statements, BRC etc
3. Explanation why didnot appear in previous summons dated 09.10.2023

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the
Customs Act, 1962, I do hereby summon you to appear before me in person on
2023-11-01 at 12:30:PM at the office of C-604, SIIB(X), JNCH

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of
section 193 and section 228 of the Indian Penal Code, 1860 (45 of 1860) and non-
compliance of this summon is an offence punishable under Section 174 & 175 of the
Indian Penal Code, 1860.

Given under my hand and seal of office to-day the 25 day of October, 2023 at JNCH



Name : **Kapil**

Signature : *Kapil*
25/10/23

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

O/C

Em-234801377PN

dt 25.10.23

SUMMONS

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

To,

Proprietor/Director/Partner of M/s. OM
Enterprises (IEC- LQUPS0538Q)

PROPERTY NO. A-1/455, SHOP NO.4, GROUND
FLOOR, SECTOR-6, ROHINI, NORTH
DELHI, 110085

EM0783857453N
06/11/2024

WHEREAS, I, Milan am making inquiry in connection with
Shipping Bill Nos. 3294111 and 3294097 both dated 18.08.2023 filed by M/s. OM Enterprises (IEC-
LQUPS0538Q)
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. Company address proof and any other relevant documents related to export done against
IEC- LQUPS0538Q

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I
do hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on
2024-11-20 at 11:30:AM at the office of C-604, SIIB(X), JNCH

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

Given under my hand and seal of office to-day the 6 day of November, 2024 at JNCH

Name : Milan

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer



Seal of Office.

o/c
8130190892
omr689257@gmail.com

SUMMONS

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

To,

Proprietor/Director/Partner of M/s OM
Enterprises (IEC-LQUPS0538Q)

PROPERTY NO. A-1/455, SHOP NO.4,
GROUND FLOOR, , SECTOR-6, ROHINI, ,
NEW DELHI , NORTH DELHI , DELHI,
110085

EM099253816IN
04/12/24

WHEREAS, I, **Milan** am making inquiry in connection with
**Shipping Bills Nos. 3294111 and 3294097 both dated 18.08.2023 filed by the exporter
M/s OM Enterprises (IEC-LQUPS0538Q)**
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. **GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card**
2. **GST Purchase Tax Invoice, Bank Statement, E way bill and ITR**
3. **Company address proof and any other relevant documents related to export
done against IEC LQUPS0538Q**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the
Customs Act, 1962, I do hereby summon you to appear before me ☒ in person / or ☐ by
an authorised agent on **2024-12-23 at 11:30:AM** at the office of **C-604, SIIB(X), JNCH**

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

Given under my hand and seal of office to-day the **4** day of **December, 2024** at **JNCH**



Seal of Office.

Name : **Milan**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Statement of Shri Ravindra Krishna Kunder, Aged 54 Years, G Card holder, Kardex No. 113/2021 of CB M/s RASPN Shipping Services Pvt. Ltd., CHA No. (11/1949) having office at Plot No. 504, 5th Floor, Durga Chambers Premises, Co-op. Society Ltd., 8A, Veera Desai Road, Veera Desai Industrial Estate, Andheri West, Mumbai-400058 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 05.04.2024.

In pursuance of Summons dated 04.04.2024 issued under seal and signature of Shri Kapil, Appraiser of Customs, SIIB(X). I Ravindra Krishna Kunder voluntarily 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 Ravindra Krishna Kunder (DOB 14.05.1967) aged 54 years. My Kardex No. is 113/2021. My residential address is GL/3/19/11, Ekta Property Housing Society, Second Floor, Sector-6, Ghansoli, Navi Mumbai-400701. I am having personal Mobile No. 9867578510. I am holding my Aadhar Card No. 470530003545, PAN Card No. AAQPK2524B and submitting the copy of the same with my signature as proof of my identity. I am a Graduate in B.com. 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 wife, two daughters. I have a Saving Bank Account in Bharat Bank, Bhandup village road branch having Account No.45264.

Q1. Have you been authorized by CB RASPN Shipping Services Pvt. Ltd. (11/1949) to give statement on behalf of them?

Ans. Yes, I am authorised by CB M/s. RASPN Shipping Services Pvt. Ltd. (11/1949) to give statement on their behalf. I am hereby submitting authorization letter to you for ready reference.

Q2. For how many years you and your firm M/s. RASPN Shipping Services Pvt. Ltd. in CHA Business?

Ravindra Krishna Kunder
05/04/2024

Ans. I am an employee of this CHA firm from last two years. My CB is in this business for around last 12 years.

Q3. Have you filed the 02 Shipping Bills No. 3294111 & 3294097 both dated 18.08.2023?

Ans. Yes, my staff Member Phillin Prajapati, Senior Executive & others have filed above mentioned Shipping Bills on the behalf of CB M/s. RASPN Shipping Services Pvt. Ltd. for the export consignment of exporter M/s OM Enterprises.

Q 4. Are you aware about the case booked against exporter M/s OM Enterprises for said shipping bills for misdeclaration of value?

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

Q5. How did you came in contact of the exporter M/s OM Enterprises?

Ans. We have come in contact with the exporter through freight forwarder Mr Rakesh Attawar.

Q6. Do you have the KYC of the exporter M/s OM Enterprises?

Ans. Yes Sir, we verified KYC of the Customer before filing shipping bill through PNB Bank account details, Aadhar card, authorization letter, Rent agreement dated 09.06.2023, GST copy & IEC copy issued by DGFT. We also verified these documents from GST portal & DGFT online website as per CBLR 2018 & submitting their signed copy.

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

Ans. The exporter had promised to pay Rs 3000/- for each shipments agency charges, which we are yet to receive.

Q.8 The Exporter is not responding to Summons, Is exporter's company still in existent? What is your say?

Ans. Sir, Company is in existent, as I am submitting Rent agreement copy, Electric bill also. As customs broker, we filed shipping bills as provided by exporter as per invoice & packing list without violation of export policy noticed.

Q.9 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. I don't agree but as a Customs Broker, we already stated that we did KYC verification and due diligence properly as per CBLR2018.

Rbb gm
05/04/2024

Q.10 Why it should not be considered that you were aware of the mis-declaration by the exporter regarding dubious supply chain of Exporter?

Ans. As per CBLR, we verified CTH, description and other details related to Customs angle, which were found to be as per declaration. We don't have any idea regarding supply chain or GST act violation angle.

Q.11 Have your CB firm or the exporter been penalized by any Govt agency?

Ans As per my knowledge, neither our CB firm M/s Raspn Shipping Services nor the Exporter have been penalized by any Govt agency.

Q 12. 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.

Ravindra Krishna Kunder
(Ravindra Krishna Kunder)

G-card of CB M/s Raspn Shipping
services

Typed by me

Paramveer
IO/SIIB(X)

Before me

Kapil
SIO/SIIB(X)
(KAPIL)

Statement of Shri. Ravindra Krishna Kunder, authorised representative and G-Card holder of M/s. Raspn Shipping Services Pvt. Ltd. (11/1949), recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. 604, C-Wing, 6th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707 on 31.12.2024.

In receipt of Summons CBIC-DIN- 20241278NT000000F84A dated 31.12.2024 issued by Shri. Milan, Superintendent of Customs (P), Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. 604, C-Wing, 6th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707, I present myself for giving statement under section 108 of the Customs Act, 1962 on 31.12.2024. I have been explained the provisions of section 108 of the Customs Act, 1962; that giving false evidence under the said section of the said act is an offence under Section 174, 175 & 228 of the Indian Penal Code, 1860 and punishable under Section 193 of the Indian Penal Code, 1860; that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962 & Sections of the Indian Penal Code, 1860 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is Ravindra Krishna Kunder, aged 58 years and DOB-14-05-1967. I am residing at C/O Ravindra Kunder, near Adarsh Sports Club, R.N. 3 Jagannath Deep CHS Veer Savarkar Marg, Bhandup East S.O, Mumbai-400042. I have the personal Mobile No. 9867578510, Aadhaar Card bearing No. 4705 3000 3545, PAN Card bearing No. AAQPK2524B and I am submitting the copies of the same as proof of my identity. I have completed my B. Com from Mangalore University, Mangalore in 1987. I can read, understand and write in Hindi, Marathi, Kannada and English. I am married and I am staying along with my wife, & daughter at the address mentioned above. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer/Cell-C as per my say.

Q1. Give your brief introduction. What sort of work do you do?

Ans. We are Customs Clearing & Forwarding Company. The firm has been engaged in handling import and export clearance at JNCH, Mumbai Port and ACC since 2011. I have been working as G-Card holder with the firm since the year 2020 at JNCH only. Our firm is engaged in the business of clearance and forwarding since very long time.

Q2. Have you ever given statement before any agency?

Ans. Yes, I have given statement in 2022-23 before SIIB(X), JNCH at 4th floor w.r.t. M/s. Sandhya Organic Chemicals Pvt. Ltd and M/s. National Enterprises.

Q3. Have the Shipping Bills bearing Nos. 3294111 and 3294097 both dated 18.08.2023 filed by your company on behalf of M/s. OM Enterprises (IEC- LQUPS0538Q) and what are the goods being exported under the said Shipping Bill?

Ans. Yes, the Shipping Bills bearing Nos. 3294111 and 3294097 both dated 18.08.2023 had been filed by us on behalf of M/s. OM Enterprises (IEC- LQUPS0538Q) and the goods being exported under the said Shipping Bill were 'RMGs'.

Q4. Can you explain the procedure to be followed by you during filing a Shipping Bill?

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

Q5. Do you know, How did your company come in contact with the Exporter?

Ans. We came in contact with the exporter through a Forwarder.

Rbk
31/12/2024

Q6. Have you taken the KYC details of M/s. OM Enterprises (IEC- LQUPS0538Q) before filing their Shipping Bills?

Ans. Yes Sir, KYC details of the Company M/s. OM Enterprises (IEC- LQUPS0538Q) had been taken by us and a copy of the same is submitted for your ready reference.

Q7. Have you verified the address of M/s. OM Enterprises (IEC- LQUPS0538Q)?

Ans. Yes Sir, we have verified the address at the time of KYC before filing Shipping Bills.

Q8. Since when are you handling the export clearance of M/s. OM Enterprises (IEC- LQUPS0538Q)?

Ans. This is first time export of M/s. OM Enterprises (IEC- LQUPS0538Q).

Q9. Now tell me, do you know about KYC procedure for First Time Export? Have you done First time export KYC procedure of M/s. OM Enterprises (IEC- LQUPS0538Q)?

Ans. Yes Sir, procedure of KYC for First Time Exporter has been done at CEAC. We have completed this KYC procedure for M/s. OM Enterprises (IEC- LQUPS0538Q).

Q10. You said you have done KYC procedure for First time exporter, can you show me copy or any documentary evidence of First time export KYC done by you on behalf of M/s. OM Enterprises (IEC- LQUPS0538Q)?

Ans. Yes sir, I am submitting a copy of the same.

Q11. Now, I will show you Summons issued under Section- 108 of Customs Act 1962 to the exporter M/s. OM Enterprises (IEC- LQUPS0538Q), but no one appeared himself before this office till date. Can you explain the reason for it?

Ans. Sir, we are not in contact with the exporter since long, therefore I am not aware about it.

Q12. As per reply from concerned jurisdictional GST Commissionerate the present status of GSTIN of M/s. OM Enterprises (IEC- LQUPS0538Q) having GSTIN- 07LQUPS0538Q1ZJ is "Cancelled suo-moto (Effective from 14/12/2022)", do you know about it or can you explain?

Ans. Sir, as I already told we are not in contact with the exporter since long, therefore I am not aware about it also.

Q13. Regulation 10 of the CBLR, 2018 mandates that the CB shall advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be. Have you diligently followed the regulation w.r.t. the shipment under Shipping Bills bearing Nos. 3294111 and 3294097 both dated 18.08.2023?

Ans. We had done physical verification of the premise(s)/ addresse(s) of the exporter, the photos of which I am submitting. The exporter informed us that the subject goods covered under Shipping Bills bearing Nos. 3294111 and 3294097 both dated 18.08.2023 were procured locally by them and they want to export, thus we filed Shipping bills based on the KYC documents of the exporter.

Q14. Why was Shipping Bill No. 3382313 dated 22.08.2023 filed despite the alerts were already issued for Shipping Bills Nos. 3294111 and 3294097, both dated 18.08.2023?

Ans. The buyer for all the Shipping Bills mentioned above is the same. The buyer intended to receive all the consignments; however, when the first two consignments were put on hold, the exporter requested provisional release for Back-to-Town (BTT).

Q15. Were the goods covered under Shipping Bill No. 3382313 dated 22.08.2023 provisionally released for Back-to-Town (BTT) or export?

Rbb
31/12/2024

Ans. Yes Sir, the buyer for all the Shipping Bills 3294111 and 3294097, both dated 18.08.2023 and 3382313 dated 22.08.2023 was same. The buyer intended to receive all the consignments; however, when the first two consignments were put on hold, the exporter requested provisional release for Back-to-Town (BTT).

Q16. Do you have anything more to say/add in this case, apart from your submission above?

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

The above statement of mine running into 03 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, I have been understood by the officer before signing the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400707 as per my say and as per my request. I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

The above statement of mine running into 03 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, I have been understood by the officer before signing the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400707 as per my say and as per my request. I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

Ravindra Krishna Kunder
31/12/2024

(Ravindra Krishna Kunder)

Authorised representative, M/s. Raspn Shipping Services Pvt. Ltd.

Typed by me

Neeraj Kumar
31/12/24
(Neeraj Kumar Gupta)
IO /SIIB(X)
JNCH, NHAVA SHEVA

Before me

Milan
31/12/2024
(Milan)
SIO /SIIB(X)
JNCH, NHAVA SHEVA