

F.No. CUS/SIIB/41/2024-SIIB(E)
CUS/ASS/MISC/408/2024-CEAC
DIN 20251278NT000000D418
SCN NO. 1735/2025-26/ADC/CEAC/NS-II/CAC/JNCH
SHOW CAUSE NOTICE

Date: 30.12.2025

Subject: Investigation into overvaluation of goods covered under shipping bill no. No. 7826956, 7826995, 7827044, 7827055 & 7827008 dated 26.02.2024 of exporter M/s. Oceansky Traders Pvt. Ltd. (IEC: 0312059264) to avail illegitimate export incentives fraudulently.

On the basis of specific intelligence regarding export of suspicious consignment of M/s. Oceansky Traders Pvt. Ltd. (IEC: 0312059264) covered under Shipping bill no. 7826956, 7826995, 7827044, 7827055 & 7827008 dated 26.02.2024 (hereinafter referred to as "Shipping Bill") (RUD-I) filed by Customs Broker M/s. YSR Logistics (CHA License No. 11/2708) at JWR CFS, the goods covered in the shipping bills No. 7826956, 7826995, 7827044, 7827055 & 7827008 dated 26.02.2024 having declared items as Readymade Garments were put on hold vide Hold No. 278/2024-25 SIIB(X) vide F.No. CUS/SIIB/MISC/184/2024-SIIB(E) dated 04.03.2024 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. Oceansky Traders Pvt. Ltd. (IEC: 0312059264) having its office at Cherrywood Restaurant, 24, Adi Shankaracharya Marg, Powai, Mumbai-400076. had filed 05 Shipping bill for export of following items destined to UAE. The details are as under:

TABLE-I

Sr. No.	Shipping Bill No. & Date	Item description	Declared FOB Value (in Rs)	Drawback Claimed (in Rs)	RoSCTL claimed (in Rs)	RODTEP Claimed (in Rs.)
1	7826995 dated 26.02.2024	Boys 2 PCS Suit of MMF	₹ 2,23,493	₹ 8,716	₹ 7,937.00	
2		Ladies Dupatta of MMF	₹ 20,56,541	₹ 48,036	₹ 77,657.00	
3		Ladies Maxi with Dupatta	₹ 43,86,184	₹ 1,18,427	₹	

		of MMF			1,51,475.00	
4		Woven Fabric of synthetic staple fiber containing 85% or more by weight of synthetic staple fiber	₹ 28,53,294	₹ 51,359	₹ 0.00	₹ 19,973.00
1	7826956 dated 26.02.2024	Babies Frock of MMF	₹ 2,74,651	₹ 7,416	₹ 8,926.00	
2		Bedsheet of Cotton	₹ 1,31,520	₹ 3,946	₹ 10,785.00	
3		Boys 2 PCS Suit of MMF	₹ 3,19,557	₹ 12,463	₹ 11,349.00	
4		Girls 2 PCS Suit of MMF	₹ 6,19,459	₹ 24,159	₹ 29,425.00	
5		Girls Frock of MMF	₹ 11,22,770	₹ 32,560	₹ 53,331.00	
6		Girls Frock with Bag of MMF	₹ 28,59,672	₹ 82,930	₹ 1,35,834.00	
7		Girls underwear of cotton	₹ 2,21,940	₹ 4,661	₹ 10,875.00	
8		Ladies Maxi with Dupatta of MMF	₹ 26,485	₹ 715	₹ 914.00	
9		Ladies hand bag of PVC	₹ 26,879	₹ 1,747	₹ 0.00	₹ 323.00
10		Mens shirt of blend Containing Cotton & MMF	₹ 10,27,089	₹ 25,677	₹ 45,410.00	
11		Mens Track Pant of MMF	₹ 11,55,896	₹ 45,080	₹ 38,768.00	

12		Mens T-shirt of blend Containing Cotton & MMF	₹ 6,65,820	₹ 19,200	₹ 23,079.00	
13		Motor Pump	₹ 25	₹ 0	₹ 0.00	
14		Studs	₹ 3,946	₹ 0	₹ 0.00	
15		Tube Forming Machine	₹ 29	₹ 0	₹ 0.00	
16		Ultrasonic 1.5 Liter	₹ 1,151	₹ 0	₹ 0.00	
17		Water Pump Control Panel	₹ 822	₹ 0	₹ 0.00	
18		White Buff	₹ 17,755	₹ 0	₹ 0.00	
19		Wooden Tray	₹ 308	₹ 0	₹ 0.00	
20		Woven Fabric of synthetic staple fiber containing 85% or more by weight of synthetic staple fiber	₹ 8,71,461	₹ 13,072	₹ 0.00	₹ 24,699.00
1	7827008 dated 26.02.2024	Mens T-shirt of blend Containing Cotton & MMF	₹ 95,82,260	₹ 2,76,320	₹ 3,32,144.00	
1	7827044 dated 26.02.2024	Mens Shirt of Blend containing Cotton and MMF	₹ 95,37,255	₹ 2,38,431	₹ 4,21,668.00	
	7827055 dated	Mens Shirt of Blend			₹	

1	26.02.2024	containing Cotton and MMF	₹ 95,28,624	₹ 2,38,216	4,21,286.00	
		Total	4,75,14,885/-	12,53,131/-	17,80,863/-	44,995/-

3. Consequently, the subject goods pertaining to Shipping Bill No.7826956, 7826995, 7827044, 7827055 & 7827008 dated 26.02.2024 subject to 100% examination vide Panchanama dated 19.03.2024(RUD-II)in the presence of two independent Panchas, representatives of Customs broker. During the examination, the quantity and physical description of the goods were found as per declaration in the said Shipping Bill, their corresponding invoices and Packing lists w.r.t. declared quantity and description. Representative Sealed Samples(RSS) of the goods were drawn randomly for the purpose of testing and further investigation.

4. Further, letters were forwarded to DYCC, JNCH along with RSS's for testing in order to determine exact characteristics, nature and composition of the subject goods. DYCC tested the RSS and forwarded the test report (RUD-III) are as under:

<i>Item No</i>	<i>Item Description</i>	<i>RITC</i>	<i>DYCC Test Report</i>
1	Mens T-shirt of blend Containing Cotton & MMF	61099090	<p>The sample is in the form of readymade garment (T-shirt). It is made of dyed and printed knitted fabric. It is wholly composed of spun yarn of cotton.</p> <p>Total weight of the sample = 266.4 gm</p>
2	Girls Frock of MMF	62046300	<p>The sample as received is in the form of dyed woven readymade garment (Textile article) with woven printed frill fabric stitched at front side, dyed woven lining fabric stitched at the inner lower part of the garment, elastic band stitched at the end of the sleeves and a plastic button stitched at the back side. Dyed woven base fabric is wholly composed of spun yarns of viscose along with metalized polyester yarns at regular interval at one side. Dyed woven lining fabric is wholly composed of cotton and woven printed frill fabric is composed of viscose yarns & metalised polyester yarns.</p> <p>Total weight of sample = 147.2 gm</p> <p>Weight of base fabric (made of cotton) = 117.1 g</p> <p>Weight of lining fabric (made of Cotton) = 20.50 g</p> <p>Weight of printed frill designed item (made of viscose) = 8.5 g</p>

			<p>Weight of elastic bands = 0.5 g</p> <p>Weight of button = Balance</p> <p>G.S.M of woven base fabric = 112.8</p> <p>G.S.M of woven lining fabric = 57.4</p>
3	Mens Shirt of Blend containing Cotton and MMF	62059090	<p>The sample as received is in the form of readymade garment (Full Sleeve Shirt). The shirt is made of yarn dyed woven base fabric stitched with dyed woven fabric and non-woven fabric at sleeves end and collar and fitted with plastic buttons. The base fabric is wholly composed of spun yarn of cotton. Dyed woven fabric stitched at sleeves end and collar, is composed of spun yarn of cotton yarn at one side and polyester filament yarns on the other side.</p> <p>% composition of dyed woven stitched fabric: Cotton = 66.62%, Polyester = Balance</p> <p>Wt. of full sleeve shirt = 236.2 gm</p> <p>Wt. of yarn dyed woven base fabric = 216.4 gm</p> <p>Wt. of dyed woven fabric stitched at sleeves end and collar = 9.2 gm</p> <p>Wt. of non-woven fabric stitched at sleeve end = 7.1 gm</p> <p>Wt. of plastic button = Balance</p> <p>GSM of base fabric = 160.85</p>
4	Ladies Dupatta of MMF	62141090	<p>The sample as received is in the form of readymade textile article, it is made of yarn dyed knitted fabric decorated with small glass beads. It is composed of spun yarns of viscose, filament yarns of polyester, together with elastomeric yarns.</p> <p>Total weight of sample = 380.3 g</p> <p>% of Viscose = 56.2 %</p> <p>% of polyester = 39.8%</p> <p>% of elastomeric yarns = Balance</p>
5			<p>The sample as received is in the form of a readymade textile article (described as Ladies Maxi with dupatta of MMF). Both dress and</p>

Ladies Maxi with Dupatta of MMF	62082200	dupatta are made of printed woven fabric composed of viscose yarns. Total weight of the sample = 631 gm Weight of dupatta = 217 gm GSM of the dress = 123.15 GSM of the dupatta = 130.14
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As per the DYCC report, except items mentioned at serial no. 1 & 2 in above DYCC report table were found to be mis-declared in terms of composition and RITC in the items mentioned below in the table. Accordingly, the drawback Sr. No. and RoSCTL Sr. No. is change as per the DYCC Reports and Drawback and RoSCTL is re-determined respectively as per table mentioned below:

Item No.	Item Description	Declared							Re-determined						
		RITC	Drawback	Rate	RoSC TL	RATE		Rod TEP Rate	RITC	Drawback	Rate	RoS CTL	RATE		Rod TEP Rate
						Stat e	Cent re						Stat e	Centr e	
1	Mens T-shirt of blend Containing Cotton & MMF	610 990 90	610 902 B	3.3 % or 16/ Pcs	6109 16/ 02	2.1 % or 9.8/ Pcs	1.7 %		6109 1000	6109 01B	3.1 % or 12/ Pcs	610 901	2.9 % or 13.8 Pcs	2%	
2	Girls Frock of MMF	620 463 00	620 403 03B	2.9 % or 40 .2/P cs	6204 0303	2.65 % or 23.3 /Pcs	2.1 % or 18.5 /Pcs		6204 6290	6204 0301	3% or 48. 6/P cs	620 01	3.6 % or 37.4 /Pcs	2.4 5%	
3	Girls 2 PCs Suit of MMF	6204 6990 03B	620 401 03B	3.9 % or 12 4/P cs	6204 0103	2.65 % or 54.6 /Pcs	2.1 % or 3.3/ Pcs		6204 2290	6204 0103	3.9 % or 24 /Pc	620 03	2.65 % or 54.6 /Pcs	2.1 3.3 /Pcs	

4	Boys 2 P CS Suit o f MMF	6203 1990	620 304 03B	3.9 % o r 48 .3/P cs	6203 0403	2.1 % or 12.1 /Pcs	1.7 %		6203 2990	6203 0403 B	3.9 % o r 4 8.3 /Pc s	620 304 03	2.1 % or 12.1 /Pcs	1.7
5	Woven Fa bric of sy thetic sta ple fiber containin g 85% or more by weight of synthetic staple fib er	5208 3190	520 802 B	1.5 %				4.3 % or 3.4/ mete r sq uare	5407 7110	5407 04B				0.7 %
6	Woven Fa bric of sy thetic st aple fiber containin g 85% or more by weight of synthetic staple fib er	5408 3490	540 804 B	1.8 %				0.7 %	5407 7110	5407 04B				0.7 %

5. To ascertain prevailing market value of the goods, the market enquiry of the goods found 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. Hence, the market enquiry was conducted on 03.04.2024(RUD- IV) along with authorised 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. The re-determined FOB value of the goods and corresponding export incentives under the Shipping Bills would be as below:

TABLE-II

Sr.	Shippi	Item des	Avg.	PMV	Re-dete	Re-dete	Re-dete	Re-det	Total	Re-de
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No.	Eng. bill No. and Date	Description	whole sale price	Declared FOB	Remained FOB	Drawback	Remained ROSCT EL (State amount)	Remained CTEL (Centre amount)	Re-deemed ROSC	Termi ned TLE	Termi ned RODT EP
1	78269 95 dat ed 26. 02.20 24	Boys 2 P CS Suit o f MMF	305 719	₹ 2,23,4 93	₹ 94,80 6	₹ 3,697	₹ 1,991	₹ 1,612	₹ 3,6 03		
2		Ladies D upatta of MMF	145 565	₹ 20,56, 541	₹ 5,27, 785	₹ 13,72 2	₹ 13,98 6	₹ 11,08 3	₹ 25, 070		
3		Ladies M axi with Dupatta of MMF	403 810	₹ 43,86, 184	₹ 21,82 ,262	₹ 58,92 1	₹ 45,82 7	₹ 37,09 8	₹ 82, 926		
4		Woven F abric of s ynthetic st aple fiber containi ng 85% o r more b y weight of synthe tic staple fiber	138 199	₹ 28,53, 294	₹ 19,78 ,666	₹ 35,61 6	₹ 0	₹ 0	₹ 0	₹ 13, 851	
1		Babies F rock of MMF	290 610	₹ 2,74,6 51	₹ 1,30, 572	₹ 3,525	₹ 2,742	₹ 2,220	₹ 4,9 62	₹ 0	
2		Bedsheet of Cotton	383 723	₹ 1,31,5 20	₹ 69,67 1	₹ 2,090	₹ 3,484	₹ 2,229	₹ 5,7 13	₹ 0	
3	78269 56 dat ed 26. 02.20 24	Boys 2 P CS Suit o f MMF	305 719	₹ 3,19,5 57	₹ 1,35, 556	₹ 5,287	₹ 2,847	₹ 2,304	₹ 5,1 51	₹ 0	
4		Girls 2 P CS Suit o f MMF	305 724	₹ 6,19,45 9	₹ 2,60,9 60	₹ 10,177	₹ 6,915	₹ 5,480	₹ 12,3 96	₹ 0	
5		Girls Fro ck of MM F	305 710	₹ 11,22, 770	₹ 4,82, 317	₹ 14,46 9	₹ 17,36 3	₹ 11,81 7	₹ 29, 180	₹ 0	
6		Girls Fro ck with Bag of M MF	323 719	₹ 28,59, 672	₹ 12,84 ,665	₹ 37,25 5	₹ 34,04 4	₹ 26,97 8	₹ 61, 022	₹ 0	
7		Girls un derwear	75 136	₹ 2,21,9	₹ 1,22,	₹ 2,570	₹ 3,549	₹ 2,448	₹ 5,9	₹ 0	

	of cotton		40	393				97	
8	Ladies Maxi with Dupatta of MMF	403	810	₹ 26,485	₹ 13,177	₹ 356	₹ 277	₹ 224	₹ 501 ₹ 0
9	Ladies hand bag of PVC	271	271	₹ 26,879	₹ 26,879	₹ 1,747	₹ 0	₹ 0	₹ 323
10	Mens shirt of blend Containing Cotton & MMF	588	791	₹ 10,27,089	₹ 7,63,500	₹ 19,087	₹ 21,760	₹ 15,881	₹ 37,641 ₹ 0
11	Mens Track Pant of MMF	500	805	₹ 11,55,896	₹ 7,17,948	₹ 28,000	₹ 15,077	₹ 12,205	₹ 27,282 ₹ 0
12	Mens T-shirt of blend Containing Cotton & MMF	423	610	₹ 6,65,820	₹ 4,61,708	₹ 14,313	₹ 13,390	₹ 9,234	₹ 22,624 ₹ 0
13	Motor Pump	13.56		₹ 25	25		₹ 0	₹ 0	₹ 0 ₹ 0
14	Studs	18.08		₹ 3,946	3946		₹ 0	₹ 0	₹ 0 ₹ 0
15	Tube Forming Machine	31.65		₹ 29	29		₹ 0	₹ 0	₹ 0 ₹ 0
16	Ultrasonic 1.5 Liter	632.94		₹ 1,151	1151		₹ 0	₹ 0	₹ 0 ₹ 0
17	Water Pump Control Panel	452.1		₹ 822	822		₹ 0	₹ 0	₹ 0 ₹ 0
18	White Buff	542.52		₹ 17,755	17755		₹ 0	₹ 0	₹ 0 ₹ 0
19	Wooden Tray	22.6		₹ 308	308		₹ 0	₹ 0	₹ 0 ₹ 0
20	Woven Fabric of synthetic staple fiber containing 85% or more b	133	195	₹ 8,71,461	₹ 5,94,381		₹ 0	₹ 0	₹ 4,161

		g weight of synthe- tic staple fiber									
1	78270 08 dat ed 26. 02.20 24	Mens T- shirt of blend Co ntaining Cotton & MMF	423	610	₹ 95,82, 260	₹ 66,44, ,747	₹ 2,05,9 87	₹ 1,92,6 98	₹ 1,32, 895	₹ 3,2 5,593	₹ 0
1	78270 44 dat ed 26. 02.20 24	Mens Sh irt of Blend co ntaining Cotton a nd MMF	588	791	₹ 95,37, 255	₹ 70,89 ,641	₹ 1,77,2 41	₹ 2,02,0 55	₹ 1,47, 465	₹ 3,4 9,519	₹ 0
1	78270 55 dat ed 26. 02.20 24	Mens Sh irt of Blend co ntaining Cotton a nd MMF	588	791	₹ 95,28, 624	₹ 70,83 ,225	₹ 1,77,0 81	₹ 2,01,8 72	₹ 1,47, 331	₹ 3,4 9,203	₹ 0
Total					4,75,14, 885/-	3,06,88 ,895/-	8,11,14 4/-	7,79,87 6/-	5,68,5 05/-	13,48 ,381/-	18,33 4/-

Table-III

Sl No.	Shippi ng Bill N o. & D ate	Descrip tion of goods	Quant ity	Declared				Re-determined			
				FOB (IN R)	Drawb ack (IN R)	ROSC L	RODT EP	FOB (IN R)	Drawb ack (IN R)	ROSC TL	RODT EP
1	78269 95 dat ed 26. 02.20 24	Boys 2 PCS Sui t of MM F	342	₹ 2,23,49 3	₹ 8,716 0	₹ 7,937.0		₹ 94,80 6	₹ 3,697 3	₹ 3,60 3	
2		Ladies Dupatta of MMF	4003	₹ 20,56,5 41	₹ 48,036	₹ 77,657. 00		₹ 5,27, 785	₹ 13,722	₹ 25,0 70	
3		Ladies Maxi wi th Dup atta of MMF	5962	₹ 43,86,1 84	₹ 1,18, 427	₹ 1,51, 475.00		₹ 21,82 ,262	₹ 58,921	₹ 82,9 26	
		Woven Fabric o f synthe									

4	con staple fiber containing 85% or more by weight of synthetic staple fiber	15778	₹ 28,53,294	₹ 51,359	₹ 0.00	₹ 19,973.00	₹ 19,786.66	₹ 35,616	₹ 0	₹ 13,851
1	7826956 dated 26.02.2024	Babies Frock of MMF	495	₹ 2,74,651	₹ 7,416	₹ 8,926.00	₹ 1,30,572	₹ 3,525	₹ 4,962	₹ 0
2		Bedsheet of Cotton	200	₹ 1,31,520	₹ 3,946	₹ 10,785.00	₹ 69,671	₹ 2,090	₹ 5,713	₹ 0
3		Boys 2 PCS Suit of MMF	489	₹ 3,19,557	₹ 12,463	₹ 11,349.00	₹ 1,35,556	₹ 5,287	₹ 5,151	₹ 0
4		Girls 2 PCS Suit of MMF	942	₹ 6,19,459	₹ 24,159	₹ 29,425.00	₹ 2,60,960	₹ 10,177	₹ 12,396	₹ 0
5		Girls Frock of MMF	1740	₹ 11,22,770	₹ 32,560	₹ 53,331.00	₹ 4,82,317	₹ 14,469	₹ 29,180	₹ 0
6		Girls Frock with Bag of MMF	4376	₹ 28,59,672	₹ 82,930	₹ 1,35,834.00	₹ 12,84,665	₹ 37,255	₹ 61,022	₹ 0
7		Girls Underwear of cotton	1800	₹ 2,21,940	₹ 4,661	₹ 10,875.00	₹ 1,22,393	₹ 2,570	₹ 5,997	₹ 0
8		Ladies Maxi with Dupatta of MMF	36	₹ 26,485	₹ 715	₹ 914.00	₹ 13,177	₹ 356	₹ 501	₹ 0
9		Ladies hand bag of PVC	109	₹ 26,879	₹ 1,747	₹ 0.00	₹ 323.00	₹ 26,879	₹ 1,747	₹ 0
10		Mens shirt of blend C	1428	₹ 10,27,0	₹ 45,410.		₹ 7,63,	₹	₹ 37,6	₹ 0

		ng Cott on & M MF	89	25,677 00		500	19,087 41		
11		MensTr ack Pa nt of M MF	1580	₹11,55, 896	₹45,08 0	₹38,76 8.00	₹7,17,9 48	₹28,00 0	₹27,28 2
12		Mens T -shirt o f blend Contai ning Co tton & MMF	1200	₹ 6,65,82 0	₹ 19,200	₹ 23,079. 00	₹ 4,61, 708	₹ 14,313	₹ 22,6 24
13		Motor Pump	2	₹ 25	₹ 0	₹ 0.00	25		₹ 0
14		Studs	240	₹ 3,946	₹ 0	₹ 0.00	3946		₹ 0
15		Tube F orming Machin e	1	₹ 29	₹ 0	₹ 0.00	29		₹ 0
16		Ultraso nic 1.5 Liter	2	₹ 1,151	₹ 0	₹ 0.00	1151		₹ 0
17		Water P ump Co ntrol P anel	2	₹ 822	₹ 0	₹ 0.00	822		₹ 0
18		White Buff	36	₹ 17,75 5	₹ 0	₹ 0.00	17755		₹ 0
19		Woode n Tray	15	₹ 308	₹ 0	₹ 0.00	308		₹ 0
20		Woven Fabric o f syntheti c staple fiber co ntainin g 85% o r more by weig ht of sy nthetic staple fi ber	4931	₹ 8,71,46 1	₹ 13,072	₹ 0.00	₹ 24,6 99.00	₹ 5,94, 381	₹ 0
	78270 08 dat	Mens T -shirt o f blend							

1	ed 26. 02.20 24	Contain ning Co tton & MMF	17270	₹ 95,82 ,260	₹ 2,76, 320	₹ 3,32, 144.00		₹ 66,44 ,747	₹ 2,05, 987	₹ 3,25, 593	₹ 0
1	78270 44 dat ed 26. 02.20 24	Mens S hirt of Blend c ontaini ng Cott on and MMF	13260	₹ 95,37 ,255	₹ 2,38, 431	₹ 4,21, 668.00		₹ 70,89 ,641	₹ 1,77, 241	₹ 3,49, 519	₹ 0
1	78270 55 dat ed 26. 02.20 24	Mens S hirt of Blend c ontaini ng Cott on and MMF	13248	₹ 95,28 ,624	₹ 2,38, 216	₹ 4,21, 286.00		₹ 70,83 ,225	₹ 1,77, 081	₹ 3,49, 203	₹ 0
Total			4,75,14 ,885/-	12,53, 131/-	17,80, 863/-	44,99 5/-	3,06,88 ,895/-	8,11,1 44/-	13,48, 381-	18,33 4/-	

It is thus seen that the exporter has attempted to claim undue export incentives which are summarized as under:

Table-IV

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Differential RODTEP (in Rs.)	Total excess Export benefits (in Rs.)
3,06,88,895/-	4,41,987/-	4,32,482/-	26,661/-	9,01,130/-

6. As can be seen from the table above, based on the report received by the DYCC, JNCH and market enquiry conducted on 03.04.2024, it appears that the goods declared by the exporter in the Shipping Bill No.7826956, 7826995, 7827044, 7827055 & 7827008 dated 26.02.2024 have been mis-declared in terms of their value. The value of the goods have been re-determined based on the market survey report dated 03.04.2024 and the DYCC Test report received in this regard. 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. Rs4,75,14,885/- 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.

7. **Re-determination of Valuation**

7.1 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.

7.2 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.

7.3 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.

7.4 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 03.04.2024. 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 03.04.2024.

8. **Past Exports:**

On perusal of the ICES 1.5 system, it is seen that the exporter has exported goods vide 09 Shipping Bills prior to the 05 live shipment which is under investigation. The details of such Shipping Bills is as under:

Table-V

Sr. No.	Shipping Bill No. & Date	Declared FOB Value (in Rs)	Drawback Claimed (in Rs)	RoSCTL claimed (in Rs)	RODTEP claimed (in
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					Rs)
1.	7510137 dated 14.02.2024	₹ 73,36,227	₹ 2,11,552	₹ 2,54,292	-
2.	7510855 dated 14.02.2024	₹ 70,07,842	₹ 1,93,788	₹ 2,39,086	₹ 4,953
3.	7763230 dated 23.02.2024	₹ 67,32,858	₹ 1,62,160	₹ 1,93,259	₹ 13,810
4.	7763659 dated 23.02.2024	₹ 66,27,157	₹ 1,82,677	₹ 2,81,316	₹ 3,680
5.	7826996 dated 26.02.2024	₹ 93,47,234	₹ 2,73,626	₹ 3,68,696	₹ 25,022
6.	7826995 dated 26.02.2024	₹ 95,19,512	₹ 2,26,538	₹ 2,37,070	₹ 19,973
7.	7827008 dated 26.02.2024	₹ 95,82,260	₹ 2,76,320	₹ 3,32,144	-
8.	7827044 dated 26.02.2024	₹ 95,37,255	₹ 2,38,431	₹ 4,21,668	-
9.	7827055 dated 26.02.2024	₹ 95,28,624	₹ 2,38,216	₹ 4,21,286	-
Total		₹ 7,52,18,969	₹ 20,03,308	₹ 27,48,817	₹ 67,438

As the prescribed timeline for realization of foreign remittance is 09 months as per RBI Master Circular No.14/2014-15 dated 01.07.2014, which states, " it has been decided in consultation with the Government of India that the period of realization and repatriation of Export proceeds shall be nine months from the date of Export for all Exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs until further notice. As per Table-V, there are 9 Shipping Bill mentioned in the table above for which FOB has not been realized despite completion of expected realization time period as mandated by RBI. Accordingly, the Drawback is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bill mentioned in Table-V under Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017 along with applicable interest. Also, ROSCTL &RoDTEP are liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bill mentioned in Table-VII in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962. Total drawback claimed in 10 Shipping Bill in which FOB not realized despite completion of time period is Rs. ₹ 20,03,308/-, RoSCTL claimed is Rs. ₹ 27,48,817/- and RODTEP is Rs. ₹ 67,438/-.

9. Further, an alert to withhold the export incentives against the M/s. Oceansky Traders Pvt. Ltd. (IEC: 0312059264) was inserted during the investigation.

10. The exporter, vide their letter dated Nil, requested the release of goods for export. Accordingly, this office issued a No Objection Certificate (NOC) (RUD-V) for the provisional release of goods for Export on 05.04.2024 to the CEAC. The request of the exporter was accepted by the Adjudicating Authority in accordance with the provisions of Board Circular No. 01/2011 dated 04.01.2011 and Circular No. 30/2013 dated 05.08.2013. Consequently, the goods were provisionally released for export under the provisions of Section 110A of the Customs Act, 1962, upon execution of the requisite bond of equivalent of FOB and Bank

Guarantee of Rs. 20,99,091/-.

11. Further, the jurisdictional DC/CGST Commissionerate Deputy/Assistant Commissioner of CGST, Division III: 2nd Floor, Ganges Building, Vikhroli-400083 of the exporter was requested to verify genuineness of the Exporter M/s. Oceansky Traders Pvt. Ltd. (GSTIN: 27AABC07081K1Z3) on dated 01.04.2024 followed by reminder letter dated 20.12.2024 & 27.01.2025 to which no reply has been received from the Deputy Commissioner CGST & Central Excise, Division-1, Belapur Commissionerate. Accordingly, a letter addressing to The Pr. Commissioner of Central Goods & Services Tax, Mumbai (East), 9th Floor, Lotus Info centre, Parel East, Mumbai-400012 was sent on 23.03.2025 requested for the GST verification could not be completed, this is to inform that the verification of GST aspect, if any found, may be investigation at your end by initiating appropriate action at your end under the provisions of GST Act. However, No reply in this regard is received by this office.

SUMMONS & STATEMENT

11. In order to record the statement of M/s. Oceansky Traders Pvt. Ltd. (IEC: 0312059264), under section 108 of Customs Act, 1962 03 Summons have been issued vide DIN-20250378NT000000FA60 dated 06.03.2025 to appear on 13.03.2025, DIN-20250378NT00008378B5 dated 24.03.2025 to appear on 28.03.2025, DIN-20250378NT0000020470 dated 28.03.2025 to appear on 31.03.2025 (RUD-VI) in the name of M/s. Oceansky Traders Pvt. Ltd. (IEC: 0312059264) to appear before the office of SIIB(X) under Section 108 of the Customs Act, 1962. However, the all summons sent via speed post have not been delivered to the exporter with postal remark that the 'No Such firm' or 'Insufficient address'.

12. Further, on receipt of Summons, statement of **Shri Rajan Saran**, authorised representative of M/s. YSR Logistics (CHA License No.11/2708) was recorded on 24.03.2025 (RUD-VI) wherein he inter-alia stated that the firm is engaged in the business of clearance and forwarding since very long time; that the Shipping Bill No. 7826956, 7826995, 7827044, 7827055 & 7827008 dated 26.02.2024 has been filed by M/s. YSR Logistics (CHA License No.11/2708) behalf of M/s Anaya Corporation and the goods being exported under the said Shipping Bill were 'RMG'; that they guide their exporters verbally to send us all necessary documents as per exporting commodity on their mail I'd and also ask whether they want to claim export benefits or not. After that they create checklist based on the documents submitted by the exporter. Thereafter they send the checklist to exporter for approval, after getting approval from exporter, they file Shipping Bill on behalf of exporter on ICEGATE; On being asked about his CHA company's office, he stated that the company's office is situated at D2/274, Gujmukh CHS, RSC-35, Gorai, Borivali(W), Mumbai-400091. further he stated that;

- On being asked about his job profile in CB firm M/s YSR Logistics. Whether he had been authorized to give statement on behalf of CB; he stated that he was power of attorney/G-Card Holder, in CB firm M/s YSR Logistics, and supervises all work pertaining to export and fully authorized to give statement.

- On being asked How he got shipment from M/s OCEANSKY TRADERS PRIVATE LIMITED (IEC-0312059264); he replied that he got order for shipment from the official email of M/s OCEANSKY TRADERS PRIVATE LIMITED. he thoroughly checks documents before filing related to Customs clearance angle.
- On being asked whom handles the documentation work in his CB firm; he stated that he himself with his subordinate staff handle the documentation work in his CB firm.
- On being asked about amount used to get from the Exporter M/s OCEANSKY TRADERS PRIVATE LIMITED agency charges and about when he got his last order; he stated that he used to get Rs. 1500-2000 per container from all exporters including M/s OCEANSKY TRADERS PRIVATE LIMITED as agency charges. he got last orders for export in Feb/march2024; thereafter he did not contact him for any other export order.
- On being asked whether he filed 05 Shipping Bills No-7826956, 7826995, 7827044, 7827055 & 7827008 all dtd 26.02.2024 on behalf of the Exporter M/s OCEANSKY TRADERS PRIVATE LIMITED (IEC-0312059264. whether he agreed with 100% examination done under panchanama; He stated that he filed above 05 shipping bill and he agreed with 100% examination done by SIIB(X) on 19.03.2024 as he was present during this examination.
- On being asked whether he knew that goods found mis-declared/overvalued and Why he did not inform/suggest exporter to declare fair value; he stated that he filed documents as given by the exporter, he mainly check export policy, CTH as per given description, GATT declaration which was found correct during examination. As far as value is concerned he showed him purchase order/Tax invoice and he filed shipping bill accordingly.
- On being asked whether his firm verified the KYC and other related documents of shipping bills and goods before filing shipping bills of the exporter M/s OCEANSKY TRADERS PRIVATE LIMITED and whether he had verified the exporter through physical verification; he stated that he obtained the KYC and verified the genuineness of address of the exporter through DGFT website online & followed CBLR Rules 2018. Documents included Pan card, Aadhar card, IEC copy, GSTR copies and tax invoice. He further stated that he also verified the IEC and GST registration of the exporter on online portals of DGFT and GST. He had not done any physical verification.
- On being asked whether he verified the address physically of M/s OCEANSKY TRADERS PRIVATE LIMITED; he stated that he did not do physically verification of address at the time of KYC before filing Shipping Bills.
- On being asked whether he had any contact with the exporter at present. And Why the exporter is not responding to the Summons; he stated that No, at present the exporter was not in contact with him. he had not much idea about the exporter.
- On being asked why it should not be considered that he were aware of the mis-declaration by the exporter regarding dubious supply chain of Exporter; he stated that he filed shipping bills as provided by exporter with KYC documents, invoice & packing list as provided by the Exporter. Also, during examination, the goods found as

declared in terms of quantity & marked description also. he didn't have any idea regarding supply chain or GST act violation angle.

- On being asked whether he had filed any shipping bills in past for the same exporter; he stated that he had filed some shipping bills in past for the same exporter.
- On being asked whether the exporter had received any remittance in past shipping bills; he stated that he had not much idea about, as now, he was not in contact with exporter.

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;

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

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

Section 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.

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).

Section 75A(2): Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the rules made there under, the claimant shall, within a period of two months from the date of demand, pay in addition to the said amount of drawback, interest at the rate fixed under section 28AA and the amount of interest shall be calculated for the period beginning from the date of payment of such drawback to the claimant till the date of recovery of such drawback.

28AAA. Recovery of duties in certain cases.—(1) Where an instrument issued to a person has been obtained by him by means of — (a) collusion; or (b) wilful mis-statement; or (c) suppression of facts, for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), by such person or his agent or employee and such instrument is utilised under the provisions of this Act or the rules made or notifications issued thereunder, by a person other than the person to whom the instrument was issued, the duty relatable to such utilisation of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued: Provided that the action relating to recovery of duty under this section against the person to whom the instrument was issued shall be without prejudice to an action against the importer under section 28.

28AA. Interest on delayed payment of duty—(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section. (2) Interest at such

rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

B. Customs and Central Excise Duties Drawback Rules, 2017

Rule 18: Recovery of amount of Drawback where export proceeds not realized. – (1) Where an amount of drawback has been paid to an exporter or a person authorized by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such export goods have not been realized 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.

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.

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

- (A) RULE 3 - Determination of the method of Valuation
 - (1) Subject to rule 8, the value of export goods shall be the transaction value.
 - (i) The transaction value shall be accepted even where the buyer and seller are related, provided that the relationship has not influenced the price.
 - (ii) If the value cannot be determined under the provisions of sub-rule (1) and sub- rule (4), the value shall be determined by proceeding sequentially through rules 4 to 6.
 - (B) RULE 4. Determination of export value by comparison. –
 - (i) "the value of the export goods shall be based on the transaction value of goods of like kind and quality exported at or about the same time to other buyers in the same destination country of importation or in its absence another destination country of importation adjusted in accordance with the provisions of sub-rule (2).
 - (ii) In determining the value of export goods under sub-rule (1), the proper officer shall make such adjustments as appear to him reasonable, taking into consideration the relevant factors, including –
 - (iii) Difference in the dates of exportation,
 - (iv) Difference in commercial levels and quantity levels,

- (v) Difference in composition, quality and design between the goods to be assessed and the goods with which they are being compared,
- (vi) Difference in domestic freight and insurance charges depending on the place of exportation".

(C) RULE 5. Computed value method. - "If the value cannot be determined under Rule 4, it shall be based on a computed value, which shall include the following: -

- (a) cost of production, manufacture or processing of export goods;
- (b) charges, if any, for the design or brand;
- (c) an amount towards profit".

(D) 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".

(E) RULE 7. Declaration by the exporter.-"The exporter shall furnish a declaration relating to the value of export goods in the manner specified in this behalf".

(F) RULE 8. Rejection of declared value. -

- (a) "When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any export goods, he may ask the exporter of such goods to furnish further information including documents or other evidence and if, after receiving doubt about the truth or accuracy of the value so declared, the transaction value shall be deemed to have not been determined in accordance with sub- rule (1) of rule 3.
- (b) At the request of an exporter, the proper officer shall intimate the exporter in writing the ground for doubting the truth or accuracy of the value declared in relation to the export goods by such exporter and provided a reasonable opportunity of being heard, before taking a final decision under sub-rule (1)".

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;

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

15. M/s. Oceansky Traders Pvt. Ltd. (IEC: 0312059264) having its office at Cherrywood Restaurant, 24, Adi Shankaracharya Marg, Powai, Mumbai-400076 had filed 05 Shipping bill No. 7826956, 7826995, 7827044, 7827055 & 7827008 dated 26.02.2024 filed by Customs Broker M/s. YSR Logistics (CHA License No. 11/2708). The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bill comes to Rs. 3,06,88,895/- as against the declared FOB value of Rs. ₹4,75,14,885/-. By inflating the FOB value, the exporter was attempting to claim Drawback of Rs. 12,53,131/-, RoSCTL of Rs. 17,80,863/- and RODTEP of Rs. 44,995/- whereas they were eligible for Drawback of Rs 8,11,144/-, RoSCTL of Rs. ₹13,48,381/- and RODTEP of Rs. 18,334/- respectively. (as tabulated in

Table-II above).

15.2 As can be seen from the Table-II above, based on the Panchanama dated 19.03.2024, the market enquiry conducted on 03.04.2024 and the DYCC reports received, it appears that the goods declared by the exporter in the Shipping Bills No. 7826956, 7826995, 7827044, 7827055 & 7827008 dated 26.02.2024 have been mis-declared in terms of their value. During the market enquiry it was found that the value of the goods filed under the said Shipping 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 can thus be seen that the goods are mis-declared to avail undue export incentive and thereby rendering the goods liable for confiscation under section 113 (i), 113(ia) and 113 (ja) of the Customs Act, 1962.

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 of goods in the Shipping Bill 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₹4,75,14,885/- whereas the re-determined FOB value after conducting the Market Survey was Rs₹3,06,88,895/- only and hence higher Drawback & RoSCTL and other export incentives were claimed. Thus, it appeared that the said goods were attempted to be exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as exporter had furnished wrong declaration to the Custom Authorities.

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 exported without disbursing Benefits.

15.6 The declared 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 ₹4,75,14,885/- to Rs ₹3,06,88,895/- as per the market enquiry dated 03.04.2024 of the subject goods.

15.11 With respect to the Exporter M/s. Oceansky Traders Pvt. Ltd. (GSTIN: 27AABC07081K1Z3), this office sent 04 letters dated 01.04.2024 followed by reminder letter dated 20.12.2024 & 27.01.2025 were also sent Deputy Commissioner CGST & Central Excise, Division-1, Belapur Commissionerate and letters dated 23.03.2025 was also sent to Jurisdictional Commissioner, CGST to verify genuineness of the Exporter but till date no reply is received from the jurisdictional GST Authority. Also, 04 Summons to the Exporter have been dispatched to Exporter's address mentioned in the IEC by this office. However, the summonses sent via speed post returned to this office with the remark that the 'Item returned due to insufficient address & Addressee left without instructions.' Also, 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 nor submitted any written submission. Hence, from the above facts, it appears that the Exporter is non-existent at the PPOB. Thus, from the above facts, it appears that the Exporter is a fly by night operator/Paper-based firm and was established only to Export inferior goods to claim higher export incentives. As per GST portal exporter has registered for different CTH. Therefore, it appears that the Exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them.

It further appears that the Exporter M/s. Oceansky Traders Pvt. Ltd. (GSTIN: 27AABC07081K1Z3) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration in terms of value of the impugned goods. The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with malafide intent to avail undue/excess export benefits in form of Drawback, RoDTEP and other export benefits. Therefore, the Exporter also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration. Further, the Exporter appears to be non-existent and non-genuine. Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. and, hence the Exporter M/s. Oceansky Traders Pvt. Ltd 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. Oceansky Traders Pvt. Ltd. (IEC: 0312059264) have rendered themselves liable to penalty in terms of section 114(iii) of the

Customs Act, 1962 on account of mis-declaration in value of the impugned goods. The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the Exporter with malafide intent to avail undue/excess Export benefits in form of Drawback, Rosctl and other Export benefits. Therefore, M/s. Oceansky Traders Pvt. Ltd. (IEC: 0312059264) also liable for penalty in terms of Section 114 AA of Customs Act, 1962 for this intentional mis-declaration.

15.13 For the past Shipping Bills as mentioned in Table-IV wherein foreign remittance have not been received by the Exporter as per ICES 1.5 and thereby in a manner which rendered the said goods liable for confiscation in terms of Provisions of Section 113(ja) & 113(ja) of the Customs Act, 1962. The Export incentive claimed by the Exporter in the Shipping Bills in the Table-IV are also liable to be demanded from them in terms of Section 75 and 75A of the Customs Act 1962 read with Rule 18 of the drawback Rules, 2017 & Section 28AAA and Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.

15.14 As above discussed, the Exporter has obtained Drawback & RoSCTL/RoDTEP by fraud, collusion, wilful misstatement or suppression of facts without realizing the BRC for the Past Shipping Bills mentioned in Table-V. Hence, it appears that the M/s. Oceansky Traders Pvt. Ltd. (IEC: 0312059264) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 since the export incentives have been claimed and availed without receipt of the foreign remittance in Shipping Bill filed by the Exporter as mentioned at Table-IV above.

15.15 The Custom Broker M/s. YSR Logistics (CHA License No. 11/2708) failed to ascertain the veracity and genuineness of the export firm M/s. Oceansky Traders Pvt. Ltd. (IEC: 0312059264). 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. 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. 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. Oceansky Traders Pvt. Ltd. (IEC: 0312059264) having its office at Cherrywood Restaurant, 24, Adi Shankaracharya Marg, Powai, Mumbai-400076 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. ₹4,75,14,885/- covered under the Shipping Bill No . 7826956, 7826995, 7827044, 7827055 & 7827008 dated 26.02.2024 should not be rejected and re-determined to Rs. ₹3,06,88,895/- under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

II. The drawback of Rs. 12,53,131/-, RoSCTL of Rs. 17,80,863/- and RODTEP of Rs. 44,995/- of claimed in the Shipping Bill No. 7826956, 7826995, 7827044, 7827055 & 7827008 dated 26.02.2024 should not be rejected and re-determined to Rs 8,11,144/-,

RoSCTL of Rs. ₹13,48,381/- and RODTEP of Rs. 18,334/-since the goods were cleared for Provisional Export.

III. The said impugned Export goods covered under the Shipping Bill No. 7826956, 7826995, 7827044, 7827055 & 7827008 dated 26.02.2024 having total declared FOB value of Rs. ₹4,75,14,885/- which appear to be mis-declared in terms of description, quantity and 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. Oceansky Traders Pvt. Ltd. (IEC:0312059264) under Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value of goods detailed in Table-I above which are liable for confiscation.

V. Penalty should not be imposed on M/s. Oceansky Traders Pvt. Ltd. (IEC:0312059264) under Section 114AA of the Customs Act, 1962 on account of mis-declaration of goods detailed in Table-I above which are liable for confiscation.

VI. Penalty should not be imposed on M/s. Oceansky Traders Pvt. Ltd. (IEC:0312059264) under Section 114AC of the Customs Act, 1962 1962 on account of ITC/IGST claimed is in question appear non-genuine.

VII. The goods pertaining to Shipping Bill Nos. mentioned in Table-V should not be held liable for confiscation under the Provisions of Section 113(ia) and 113(ja) of the Customs Act, 1962 since the Export benefits of Drawback and Rosctl have been availed and taken by the Exporter for shipping bills mentioned in Table-V without realizing the Export proceeds i.e without receiving the foreign remittance of the value of Export.

VIII. The drawback amount of ₹ 20,03,308/- claimed in Shipping Bills mentioned at Table-V should not be recovered on account of non-receipt of remittance in and should not be demanded from the Exporter along with applicable interest under Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017.

IX. The Rosctl amount of ₹ 27,48,817/- and Rodtep of ₹ 67,438/- claimed in Shipping Bills mentioned at Table-V should not be recovered on account of non-receipt of remittance in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.

X. Penalty should not be imposed on M/s. Oceansky Traders Pvt. Ltd. (IEC: 0312059264) under Section 114(iii) and 114AA of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bills Nos. mentioned in Table-V filed by the Exporter.

XI. Penalty should not be imposed on M/s. Oceansky Traders Pvt. Ltd. (IEC:0312059264) under Section 114AB of the Customs Act, 1962 since the export incentives have been claimed and availed without receipt of the foreign remittance in Shipping Bills Nos. mentioned in Table-I & Table-V filed by the Exporter.

XII. The Bond should not be enforced and Bank Guarantee 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. M/s. YSR Logistics (CHA License No. 11/2708) 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 Penalty should not be imposed on M/s. YSR Logistics (CHA License No. 11/2708)under Section 114(iii) and 114AA of the Customs Act, 1962.

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

19. In case the noticee 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-A attached with this notice. It may be noted that all the relied upon documents and annexure enclosed with this show cause notice are an integral part of this show cause notice.

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

N K B
30/12/25
(RAGHU KIRAN B.)

ADDL. COMMISSIONER OF CUSTOMS
CEAC, NS-II, JNCH

To,
Noticees,

1. M/s. Oceansky Traders Pvt. Ltd. (IEC: 0312059264)
Cherrywood Restaurant, 24, Adi Shankaracharya Marg, Powai, Mumbai-400076
2. M/s. YSR Logistics (CHA License No.11/2708),

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	Copy of Shipping bills No. 7826956, 7826995, 7827044, 7827055 & 7827008 dated 26.02.2024
RUD-II	Panchanama dated 19.03.2024
RUD-III	DYCC Test Reports
RUD-IV	Copy of market enquiry dated 03.04.2024
RUD-V	Copy of 03 Summons to DIN-20250378NT000000FA60 dated 06.03.2025, DIN-20250378NT00008378B5 dated 24.03.2025, DIN-20250378NT0000020470 dated 28.03.2025 M/s. Oceansky Traders Pvt. Ltd. (IEC: 0312059264)
RUD-VI	Copy of statement of Shri Rajan Saran, authorised representative of M/s. YSR Logistics (CHA License No.11/2708).

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	Copy of Shipping bills No. 7826956, 7826995, 7827044, 7827055 & 7827008 dated 26.02.2024
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RUD-V	Copy of 03 Summons to DIN-20250378NT000000FA60 dated 06.03.2025, DIN-20250378NT00008378B5 dated 24.03.2025, DIN-20250378NT0000020470 dated 28.03.2025 M/s. Oceansky Traders Pvt. Ltd. (IEC: 0312059264)
RUD-VI	Copy of statement of Shri Rajan Saran, authorised representative of M/s. YSR Logistics (CHA License No.11/2708).



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

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

Port Code	SB No	SB Date
INNSA1	7827055	26-FEB-24
IEC/Br	0312059264	0
GSTIN/TYPE	27AABCO7081K1Z3 GSN	
CB CODE	AAAFY8719LCH002	
TYPE	INV	ITEM
Nos	1	1
PKG	56	G.WT KGS
		3104



* SB22260220242034

PART - I - SHIPPING BILL SUMMARY

A STATUS	1.MODE SEA	2.ASSESS Y	3.EXMN Y	4.JOBMING N	5.MEIS Y	6.DBK Y	7.RODTP N	8.LICENCE N	9.DFRC N	10.RE-EXP N	11.LUT Y
	12.PORT OF LOADING INNSA1 (Jawaharlal Nehru (Nh))	13.COUNTRY OF FINAL DESTINATION UNITED ARAB EMIRATES									
B DECLARATION DETAILS	14.STATE OF ORIGIN Maharashtra	15.PORT OF FINAL DESTINATION AEJEA (Jebel Ali)									
	16.PORT OF DISCHARGE AEJEA (Jebel Ali)	17.COUNTRY OF DISCHARGE UNITED ARAB EMIRATES									
C VALUE SUMMA	18.EXPORTER'S NAME & ADDRESS OCEANSKY TRADERS PRIVATE LIMITED	19.CONSIGNEE NAME & ADDRESS Sasco Global Logistics FZCO									
	Shop no 279, Pawai Plaza Hiranandani Bus Park Pawai, Near A. ANDHERI EAST, MUMBAI.	P.O. Box 371999 Dubai Airport Freezone Warehouse G08 AE									
D EX-PR.	20. AD CODE: 0180173	21. GSTIN / TYPE 27AABCO7081K1Z3 GSN									
	22. RBI WAIVER NO. & DT 24PCEG0226616924200	23. FOREX BANK A/C NO. 82XXXXX689									
E MANIFEST DETAILS	24. CB NAME YSR LOGISTICS	25. DBK BANK A/C NO. 82XXXXX689									
	26. AEO	27. IFSC NO. KKBK0000663									
F INVOICE SUMMARY	28. 1.FOB VALUE 9528624	29. 2.FREIGHT 0	30. 3.INSURANCE 0	31. 4.DISCOU 0	32. 5.COM 1191078	33. 1.DBK CLAIM 238216	34. 2.IGST AMT	35. 3.CESS AMT			
	36. 6.DEDUCTIONS 0	37. 7.P/C 0	38. 8.DUTY 0	39. 9.CESS 0	40. 10.DBK BANK A/C NO. 41. 11. IFSC NO. 0	42. 4.IGST VALUE 0	43. 5.RODTEP AMT 421286	44. 6.ROSCTL AMT			
G EQUIPMENT DETAILS	45. 1.MAWB NO. 24PCEG0226616924200	46. 2.MAWB DT 26-FEB-24	47. 3.HAWB NO. INNSA1	48. 4.HAWB DT N.O.C.	49. 5.COM 1191078	50. 1.SNO 1	51. 2.INV NO. OTPL/016/23-24	52. 3. INV AMT. 115920	53. 4.CURRENC USD		
	54. 4. CIN NO. 24PCEG0226616924200	55. 5. CIN DT. 26-FEB-24	56. 6. CIN SITE ID INNSA1								
H CHALLAN DETAILS	57. 1.CONTAINER	58. 2.SEAL	59. 3.DATE 26-FEB-24	60. 4.S No	61. 1.SR.NO	62. 2.CHALLAN NO	63. 3.PAYMT DT	64. 4.AMOUNT			
	65. 1.SEAL TYPE WAREHOUSE SEALED	66. 2.NATURE OF CARGO CONTAINERISED	67. 3.NO. OF PACKETS 56	68. 4.NO. OF CONTAINERS 0	69. 5.NO. OF LOOSE PACKETS 0						
I ANNEX DETAILS	70. 6.MARKS & NUMBERS	71. AS PER INVOICE, "WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RoDTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"									
	72. 7.Examination Certified that (73. 8. LEO 26-FEB-24	74. 9. LEO 26-FEB-24	75. 10. DATE 26-FEB-24	76. 11. TIME 15:00	77. 12. LEO NO. S6	78. 13. BRC Realisation Date 30-NOV-24				
J PROCESS DETAILS	79. 1.EVENT Submission	80. 2.DATE 26-FEB-24	81. 3.TIME 09:07	82. 4.LEO NO. 6.LEO Date.	83. 5. BRC Realisation Date 30-NOV-24	84. 6. BRC Realisation Date 26-FEB-24					
	85. 5. Assessment	86. 6. BRC Realisation Date 26-FEB-24	87. 7. TIME 11:34	88. 8. BRC Realisation Date 30-NOV-24							
89. 7. Examination Certified that (90. 8. LEO 26-FEB-24	91. 9. LEO 26-FEB-24	92. 10. DATE 19:14	93. 11. TIME 15:00	94. 12. LEO NO. S6	95. 13. BRC Realisation Date 30-NOV-24					
96. 8. LEO 26-FEB-24	97. 9. LEO 26-FEB-24	98. 10. DATE 19:14	99. 11. TIME 15:00	100. 12. LEO NO. S6	101. 13. BRC Realisation Date 30-NOV-24						
102. 14. LEO 26-FEB-24	103. 15. LEO 26-FEB-24	104. 16. DATE 19:14	105. 17. TIME 15:00	106. 18. LEO NO. S6	107. 19. BRC Realisation Date 30-NOV-24						
108. 20. LEO 26-FEB-24	109. 21. LEO 26-FEB-24	110. 22. DATE 19:14	111. 23. TIME 15:00	112. 24. LEO NO. S6	113. 25. BRC Realisation Date 30-NOV-24						
114. 26. LEO 26-FEB-24	115. 27. LEO 26-FEB-24	116. 28. DATE 19:14	117. 29. TIME 15:00	118. 30. LEO NO. S6	119. 31. BRC Realisation Date 30-NOV-24						
120. 32. LEO 26-FEB-24	121. 33. LEO 26-FEB-24	122. 34. DATE 19:14	123. 35. TIME 15:00	124. 36. LEO NO. S6	125. 37. BRC Realisation Date 30-NOV-24						
126. 38. LEO 26-FEB-24	127. 39. LEO 26-FEB-24	128. 40. DATE 19:14	129. 41. TIME 15:00	130. 42. LEO NO. S6	131. 43. BRC Realisation Date 30-NOV-24						
132. 44. LEO 26-FEB-24	133. 45. LEO 26-FEB-24	134. 46. DATE 19:14	135. 47. TIME 15:00	136. 48. LEO NO. S6	137. 49. BRC Realisation Date 30-NOV-24						
138. 50. LEO 26-FEB-24	139. 51. LEO 26-FEB-24	140. 52. DATE 19:14	141. 53. TIME 15:00	142. 54. LEO NO. S6	143. 55. BRC Realisation Date 30-NOV-24						
144. 56. LEO 26-FEB-24	145. 57. LEO 26-FEB-24	146. 58. DATE 19:14	147. 59. TIME 15:00	148. 60. LEO NO. S6	149. 61. BRC Realisation Date 30-NOV-24						
150. 62. LEO 26-FEB-24	151. 63. LEO 26-FEB-24	152. 64. DATE 19:14	153. 65. TIME 15:00	154. 66. LEO NO. S6	155. 67. BRC Realisation Date 30-NOV-24						
156. 68. LEO 26-FEB-24	157. 69. LEO 26-FEB-24	158. 70. DATE 19:14	159. 71. TIME 15:00	160. 72. LEO NO. S6	161. 73. BRC Realisation Date 30-NOV-24						
162. 74. LEO 26-FEB-24	163. 75. LEO 26-FEB-24	164. 76. DATE 19:14	165. 77. TIME 15:00	166. 78. LEO NO. S6	167. 79. BRC Realisation Date 30-NOV-24						
168. 80. LEO 26-FEB-24	169. 81. LEO 26-FEB-24	170. 82. DATE 19:14	171. 83. TIME 15:00	172. 84. LEO NO. S6	173. 85. BRC Realisation Date 30-NOV-24						
174. 86. LEO 26-FEB-24	175. 87. LEO 26-FEB-24	176. 88. DATE 19:14	177. 89. TIME 15:00	178. 90. LEO NO. S6	179. 91. BRC Realisation Date 30-NOV-24						
180. 92. LEO 26-FEB-24	181. 93. LEO 26-FEB-24	182. 94. DATE 19:14	183. 95. TIME 15:00	184. 96. LEO NO. S6	185. 97. BRC Realisation Date 30-NOV-24						
186. 98. LEO 26-FEB-24	187. 99. LEO 26-FEB-24	188. 100. DATE 19:14	189. 101. TIME 15:00	190. 102. LEO NO. S6	191. 103. BRC Realisation Date 30-NOV-24						
192. 104. LEO 26-FEB-24	193. 105. LEO 26-FEB-24	194. 106. DATE 19:14	195. 107. TIME 15:00	196. 108. LEO NO. S6	197. 109. BRC Realisation Date 30-NOV-24						
198. 110. LEO 26-FEB-24	199. 111. LEO 26-FEB-24	200. 112. DATE 19:14	201. 113. TIME 15:00	202. 114. LEO NO. S6	203. 115. BRC Realisation Date 30-NOV-24						
204. 116. LEO 26-FEB-24	205. 117. LEO 26-FEB-24	206. 118. DATE 19:14	207. 119. TIME 15:00	208. 120. LEO NO. S6	209. 121. BRC Realisation Date 30-NOV-24						
210. 122. LEO 26-FEB-24	211. 123. LEO 26-FEB-24	212. 124. DATE 19:14	213. 125. TIME 15:00	214. 126. LEO NO. S6	215. 127. BRC Realisation Date 30-NOV-24						
216. 128. LEO 26-FEB-24	217. 129. LEO 26-FEB-24	218. 130. DATE 19:14	219. 131. TIME 15:00	220. 132. LEO NO. S6	221. 133. BRC Realisation Date 30-NOV-24						
222. 134. LEO 26-FEB-24	223. 135. LEO 26-FEB-24	224. 136. DATE 19:14	225. 137. TIME 15:00	226. 138. LEO NO. S6	227. 139. BRC Realisation Date 30-NOV-24						
228. 140. LEO 26-FEB-24	229. 141. LEO 26-FEB-24	230. 142. DATE 19:14	231. 143. TIME 15:00	232. 144. LEO NO. S6	233. 145. BRC Realisation Date 30-NOV-24						
234. 146. LEO 26-FEB-24	235. 147. LEO 26-FEB-24	236. 148. DATE 19:14	237. 149. TIME 15:00	238. 150. LEO NO. S6	239. 151. BRC Realisation Date 30-NOV-24						
240. 152. LEO 26-FEB-24	241. 153. LEO 26-FEB-24	242. 154. DATE 19:14	243. 155. TIME 15:00	244. 156. LEO NO. S6	245. 157. BRC Realisation Date 30-NOV-24						
246. 158. LEO 26-FEB-24	247. 159. LEO 26-FEB-24	248. 160. DATE 19:14	249. 161. TIME 15:00	250. 162. LEO NO. S6	251. 163. BRC Realisation Date 30-NOV-24						
252. 164. LEO 26-FEB-24	253. 165. LEO 26-FEB-24	254. 166. DATE 19:14	255. 167. TIME 15:00	256. 168. LEO NO. S6	257. 169. BRC Realisation Date 30-NOV-24						
258. 170. LEO 26-FEB-24	259. 171. LEO 26-FEB-24	260. 172. DATE 19:14	261. 173. TIME 15:00	262. 174. LEO NO. S6	263. 175. BRC Realisation Date 30-NOV-24						
264. 176. LEO 26-FEB-24	265. 177. LEO 26-FEB-24	266. 178. DATE 19:14	267. 179. TIME 15:00	268. 180. LEO NO. S6	269. 181. BRC Realisation Date 30-NOV-24						
270. 182. LEO 26-FEB-24	271. 183. LEO 26-FEB-24	272. 184. DATE 19:14	273. 185. TIME 15:00	274. 186. LEO NO. S6	275. 187. BRC Realisation Date 30-NOV-24						
276. 188. LEO 26-FEB-24	277. 189. LEO 26-FEB-24	278. 190. DATE 19:14	279. 191. TIME 15:00	280. 192. LEO NO. S6	281. 193. BRC Realisation Date 30-NOV-24						
282. 194. LEO 26-FEB-24	283. 195. LEO 26-FEB-24	284. 196. DATE 19:14	285. 197. TIME 15:00	286. 198. LEO NO. S6	287. 199. BRC Realisation Date 30-NOV-24						
288. 200. LEO 26-FEB-24	289. 201. LEO 26-FEB-24	290. 202. DATE 19:14	291. 203. TIME 15:00	292. 204. LEO NO. S6	293. 205. BRC Realisation Date 30-NOV-24						
294. 206. LEO 26-FEB-24	295. 207. LEO 26-FEB-24	296. 208. DATE 19:14	297. 209. TIME 15:00	298. 210. LEO NO. S6	299. 211. BRC Realisation Date 30-NOV-24						
300. 212. LEO 26-FEB-24	301. 213. LEO 26-FEB-24	302. 214. DATE 19:14	303. 215. TIME 15:00	304. 216. LEO NO. S6	305. 217. BRC Realisation Date 30-NOV-24						
306. 218. LEO 26-FEB-24	307. 219. LEO 26-FEB-24	308. 220. DATE 19:14	309. 221. TIME 15:00	310. 222. LEO NO. S6	311. 223. BRC Realisation Date 30-NOV-24						
312. 224. LEO 26-FEB-24	313. 225. LEO 26-FEB-24	314. 226. DATE 19:14	315. 227. TIME 15:00	316. 228. LEO NO. S6	317. 229. BRC Realisation Date 30-NOV-24						
318. 230. LEO 26-FEB-24	319. 231. LEO 26-FEB-24	320. 232. DATE 19:14	321. 233. TIME 15:00	322. 234. LEO NO. S6	323. 235. BRC Realisation Date 30-NOV-24						
324. 236. LEO 26-FEB-24	325. 237. LEO 26-FEB-24	326. 238. DATE 19:14	327. 239. TIME 15:00	328. 240. LEO NO. S6	329. 241. BRC Realisation Date 30-NOV-24						
330. 242. LEO 26-FEB-24	331. 243. LEO 26-FEB-24	332. 244. DATE 19:14	333. 245. TIME 15:00	334. 246. LEO NO. S6	335. 247. BRC Realisation Date 30-NOV-24						
336. 248. LEO 26-FEB-24	337. 249. LEO 26-FEB-24	338. 250. DATE 19:14	339. 251. TIME 15:00	340. 252. LEO NO. S6	341. 253. BRC Realisation Date 30-NOV-24						
342. 254. LEO 26-FEB-24	343. 255. LEO 26-FEB-24	344. 256. DATE 19:14	345. 257. TIME 15:00	346. 258. LEO NO. S6	347. 259. BRC Realisation Date 30-NOV-24						
348. 260. LEO 26-FEB-24	349. 261. LEO 26-FEB-24	350. 262. DATE 19:14	351. 263. TIME 15:00	352. 264. LEO NO. S6	353. 265. BRC Realisation Date 30-NOV-24						
354. 266. LEO 26-FEB-24	355. 267. LEO 26-FEB-24	356. 268. DATE 19:14	357. 269. TIME 15:00	358. 270. LEO NO. S6	359. 271. BRC Realisation Date 30-NOV-24						
360. 272. LEO 26-FEB-24	361. 273. LEO 26-FEB-24	362. 274. DATE 19:14	363. 275. TIME 15:00	364. 276. LEO NO. S6	365. 277. BRC Realisation Date 30-NOV-24						
366. 278. LEO 26-FEB-24	367. 279. LEO 26-FEB-24	368. 280. DATE 19:14	369. 281. TIME 15:00	370. 282. LEO NO. S6	371. 283. BRC Realisation Date 30-NOV-24						
372. 284. LEO 26-FEB-24	373. 285. LEO 26-FEB-24	374. 286. DATE 19:14	375. 287. TIME 15:00	376. 288. LEO NO. S6	377. 289. BRC Realisation Date 30-NOV-24						
382. 290. LEO 26-FEB-24	383. 291. LEO 26-FEB-24	384. 292. DATE 19:14	385. 293. TIME 15:00	386. 294. LEO NO. S6	387. 295. BRC Realisation Date 30-NOV-24						
392. 296. LEO 26-FEB-24	393. 297. LEO 26-FEB-24	394. 298. DATE 19:14	395. 299. TIME 15:00	396. 300. LEO NO. S6	397. 301. BRC Realisation Date 30-NOV-24						
398. 302. LEO 26-FEB-24	399. 303. LEO 26-FEB-24	400. 304. DATE 19:14	401. 305. TIME 15:00	402. 306. LEO NO. S6	403. 307. BRC Realisation Date 30-NOV-24						
408. 308. LEO 26-FEB-24	409. 309. LEO 26-FEB-24	410. 310. DATE 19:14	411. 311. TIME 15:00	412. 312. LEO NO. S6	413. 313. BRC Realisation Date 30-NOV-24						
414. 314. LEO 26-FEB-24	415. 315. LEO 26-FEB-24	416. 316. DATE 19:14	417. 317. TIME 15:00	418. 318. LEO NO. S6	419. 319. BRC Realisation Date 30-NOV-24						
420. 320. LEO 26-FEB-24	421. 321. LEO 26-FEB-24	422. 322. DATE 19:14	423. 323. TIME 15:00	424. 324. LEO NO. S6	425. 325. BRC Realisation Date 30-NOV-24						
426. 326. LEO 26-FEB-24	427. 327. LEO 26-FEB-24	428. 328. DATE 19:14	429. 329. TIME 15:00	430. 330. LEO NO. S6	431. 331. BRC Realisation Date 30-NOV-24						
432. 332. LEO 26-FEB-24	433. 333. LEO 26-FEB-24	434. 334. DATE 19:14	435. 335. TIME 15:00	436. 336. LEO NO. S6	437. 337. BRC Realisation Date 30-NOV-24						
438. 338. LEO 26-FEB-24	439. 339. LEO 26-FEB-24	440. 340. DATE 19:14	441. 341. TIME 15:00	442. 342. LEO NO. S6	443. 343. BRC Realisation Date 30-NOV-24						
444. 344. LEO 26-FEB-24	445. 345. LEO 26-FEB-24	446. 346. DATE 19:14	447. 347. TIME 15:00	448. 348. LEO NO. S6	449. 349. BRC Realisation Date 30-NOV-24						
450. 350. LEO 26-FEB-24	451. 351. LEO 26-FEB-24	452. 352. DATE 19:14	453. 353. TIME 15:00	454. 354. LEO NO. S6	455. 355. BRC Realisation Date 30-NOV-24						
456. 356. LEO 26-FEB-24	4										



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

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

Port Code	SB No	SB Date	
INNSA1	7827055	26-FEB-24	
IEC/Br	0312059264	0	
GSTIN/TYPE	27AABCO7081K1Z3 GSN		
CB CODE	AAAFY8719LCH002		
TYPE	INV	ITEM	CONT
Nos	1	1	0
PKG	56	G.WT	KGS
			3104



* SB22260220242034

PART - II - INVOICE DETAILS

A. REF	1.S.No	2.INVOICE No. & Dt.	3.P.O.No. & Dt.	4.LoC No. & Dt	5.Contract No.&Dt	6.AD code	7.INVTERM		
	1	OTPL/016/23-24 26/02/2024				0180173	FOB		
1.EXPORTER'S NAME & ADDRESS				2.BUYER'S NAME & ADDRESS					
OCEANSKY TRADERS PRIVATE LIMITED Shop no 279, Pawai Plaza Hiranandani Bus Park Pawai, Near A. 400076				Sasco Global Logistics FZCO PO Box 371999 Dubai Airport Freezone e authority Warehouse G08					
3.THIRD PARTY NAME & ADDRESS				4.BUYER AEO STATUS					
C. VAL DTLS	1.INVOICE VALUE	2.FOB VALUE	3.FREIGHT	4.INSURANCE	5DISCOUNT	6.COMMISON	7.DEDUCT	8.P/C	9.EXCHANGE RATE
	115920 USD	115920 USD	0 USD	0 USD	0	14490 USD	0		1 USD INR 82.2
D. ITEM DETAILS	1.ItemSNo	2.HS CD	3.DESCRIPTION	4.QUANTITY	5.UQC	6.RATE	7.VALUE(F/C)		
	1	62059090	MENS SHIRT OF BLEND CONTAINING COTTON & MMF	13248	PCS	8.75	115920		

Glossary

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

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19/02/24



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

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

Port Code	SB No	SB Date	
INNSA1	7827055	26-FEB-24	
IEC/Br	0312059264	0	
GSTIN/TYPE	27AABCO7081K1Z3 GSN		
CB CODE	AAAFY8719LCH002		
TYPE	INV	ITEM	CONT
Nos	1	1	0
PKG	56	G.WT KGS	3104

SB22260220242034



PART - III - ITEM DETAILS

1. INVSN	2. ITEM SN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV
1	1	62059090	MENS SHIRT OF BLEND CONTAINING COTTON & MMF	13248	PCS	8.75	115920	9528624	791.18
11. DUTY AMT	12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE	17. IGST AMOUNT	18. SCH COD		
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	Y	LUT					60
Drawback, and ROSCTL	13248	NOS			22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN			
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	Y	Maharashtra	MUMBAI			
NCPTI	0 INR	GNX100			28. REWARD BENEFIT	29. THIRD PARTY ITEM	Yes		N

INVOICE (1/1)

GLOSSARY

FOB - Freight On Board, HS CD Harmonized System Code, UQC - Unit Quantity Code, PMV - Present Market Value, CESAM - Cess Amount

IGSTSTA - IGST Payment Status, VAL - IGST Value, PAID - IGST Amount Paid, SCHCOD - Scheme Code, SQC MSR - Standard Quantity

Measurement, comp - compensatory, PT Abroad - Preferential treatment Availed Abroad

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PSX 19/03

PSX 19/03

PSX 19/03



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

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

Port Code	SB No	SB Date
INNSA1	7827055	26-FEB-24
IEC/Br	0312059264	0
GSTIN/TYPE	27AABC07081K1Z3 GSN	
CB CODE	AAAFY8719LCH002	
TYPE	INV	ITEM
Nos	1	1
PKG	56	G.WT KGS
		3104

* SB22260220242034



PART - IV - EXPORT SCHEME DETAILS

A. DRAWBACK & ROSL CLAIM

1.INV SNO	2.ITEM SNO	3.DBK SNO	4.QTY/WT	5.VALUE	6.RATE	7.DBK AMT	8.STALEV	9.CENLEV	10.ROSCTL AMT
1	1	620502B	13248	9528624	2.5	238215.6	243763	177523	421286

B. AA / DFIA LICENCE DETAILS

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

C. JOBBING DETAILS

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

D. SINGLE WINDOW DECLARATION

1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	CHR	SQC			13248	NOS
1	1	DTY	GCESS			0	INR
1	1	ORC	DOO	482			
1	1	ORC	EPT	NCPTI			
1	1	ORC	STO	27			

E. SINGLE WINDOW DECLARATION - CONSTITUENTS

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

F. SINGLE WINDOW DECLARATION - CONTROL

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

G. SUPPORTING DOCUMENTS

1.INVSN	2.ITMSN	3.DOC TYPE	4.ICEGATE ID	5.IRN	6.PARTY CD	7.ISSUE PLA	8.ISS DT	9.EXP DT
1	1	934000	YSRLOG2023	202402260000967		UNITED ARAB	26-FEB-24	
1	1	331000	YSRLOG2023	202402260000974		UNITED ARAB	26-FEB-24	

H. INVOICE DETAILS

1.SNO	2.INVOICE NO	3.INVOICE AMOUNT	4.CURRENCY
1	OTPL/016/23-24	115920	USD

I. CONTAINER DETAILS

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

J. AR4 DETAILS

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

K. THIRD PARTY DETAILS

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

L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS

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

M. RODTEP DETAILS

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

Glossary

INVSN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import

Authorization, EXP - Export , IMP - Import , UQC-Unit Quantity CodeFOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement

E: ING - Ingredient F : RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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1/1/2024
19/3/24

Rajesh
19/3/24

C B
Rajesh
19/3/24

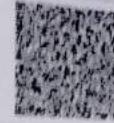


INDIAN CUSTOMS EDI SYSTEM
 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
 DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
 GOVERNMENT OF INDIA

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

Port Code	SB No	SB Date
INNSA1	7827055	26-FEB-24
IFC/Br	0312059264	0
GSTIN/TYPE	27AABC07081K123 GSN	
CB CODE	AAAFY8719LCH002	
TYPE	INV	ITEM
NOS	1	1
PKG	56	G.WT KGS
		3104

15822269220242634



PART - IV - EXPORT SCHEME DETAILS

N. REEXPORT DETAILS

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

OTHER ADDITIONAL INFORMATION

Glossary

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

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 2/2/24



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

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

Port Code	SB No	SB Date
NINSA1	7827055	26-FEB-24
IEC/Br	0312059264	0
GSTIN/TYPE	27AABC07081K1Z3 GSN	
CB CODE	AAAFY8719LCH002	
TYPE	INV	ITEM
Nos	1	1
PKG	56	G.WT KGS
		3104



* SB22260220242034

PART - V - DECLARATIONS

A. DECLARATION STATEMENT

B. AUTHORIZED SIGNATORY

DATE

AUTHORIZED SIGNATORY

CHA NAME :AAAFY8719LCH002

PLACE

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19/3/23
Rex
19/3

C B
Rex
19/3/23

INVOICE

INVOICE NO.
OTPL/016/23-24DATE
26.02.2024

SHIPPER
OCEANSKY TRADERS PRIVATE LIMITED
CHERRY WOOD RESTAURANT, 24,
ADI SHANKARACHARYA MARG, POWAI,
MUMBAI MUMBIA SUBURBAN,
MAHARASHTRA-400076.

CONSIGNEE

Sasco Global Logistics FZCO
PO Box 371999
Dubai Airport Freezone authority Warehouse G08
Contact # +971509588421

COUNTRY OF ORIGIN OF GOODS

COUNTRY OF FINAL DESTINATION

INDIA

UAE

Terms of Delivery and Payment

160 DAYS

FOB in USD

Pre-Carriage by	Place of Receipt by Pre-carrier					
N/A	N/A					
Vessel Flight No	Port of Loading					
BV SFA	NHAVA SHEVA					
Port of Discharge	Final Destination					
JEBEL ALI	JEBEL ALI					
MARKS	NO OF PKGS	SR NO.	DESCRIPTION	QTY	RATE	AMOUNT
M-999 ABB	56 PKGS	1	MENS SHIRT OF BLEND CONTAINING COTTON & MMF	13248 Pcs	\$ 8.75	\$ 115,920.00
			TOTAL	13248.00		\$ 115,920.00

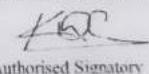
USD

ONE LAKH FIFTEEN THOUSAND NINE HUNDRED TWENTY ONLY.

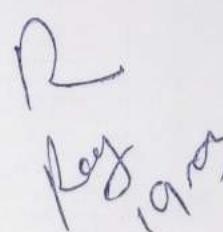
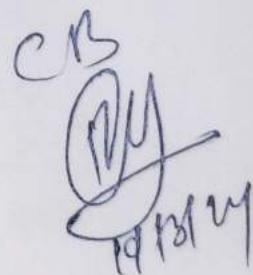
12.5% COMMISSION

NETT WT 2992.00 KGS
GROSS WT 3104.00 KGS

For OCEANSKY TRADERS PRIVATE LIMITED

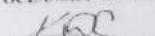


Authorised Signatory

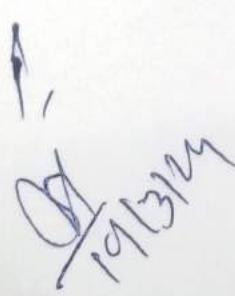




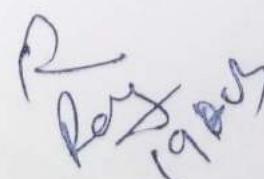
SHIPPER			Packing List			CONSIGNEE		
OCEANSKY TRADERS PRIVATE LIMITED			Sasne Global Logistics EZCO			Sasne Global Logistics EZCO		
CHERRY WOOD RESTAURANT, 24,			PO Box 17199			PO Box 17199		
ADI SHANKARACHARYA MARG, POWAI,			Dhaka Airport Freezone authority Warehouse G9A			Dhaka Airport Freezone authority Warehouse G9A		
MUMBAI, MUMBAI SUBURBAN,			Corner # +91-999588421			Corner # +91-999588421		
MAHARASHTRA-400076.								
INVOICE NO.								
OTPL/016/23-24								
SR NO.	CRT NO.	MARKS	DESCRIPTION	QTY	MU	GROSS WT	NETT WT	DATE
1	67	M-999	MENS SHIRT	300	PCS	77.00	75.00	26.02.2024
2	58	M-999	MENS SHIRT	300	PCS	77.00	75.00	
3	59	M-999	MENS SHIRT	300	PCS	77.00	75.00	
4	60	M-999	MENS SHIRT	240	PCS	57.00	55.00	
5	1	ABB	MENS SHIRT	240	PCS	57.00	55.00	
6	2	ABB	MENS SHIRT	240	PCS	57.00	55.00	
7	3	ABB	MENS SHIRT	240	PCS	57.00	55.00	
8	4	ABB	MENS SHIRT	240	PCS	57.00	55.00	
9	5	ABB	MENS SHIRT	240	PCS	57.00	55.00	
10	6	ABB	MENS SHIRT	240	PCS	57.00	55.00	
11	7	ABB	MENS SHIRT	240	PCS	57.00	55.00	
12	8	ABB	MENS SHIRT	240	PCS	57.00	55.00	
13	9	ABB	MENS SHIRT	240	PCS	57.00	55.00	
14	10	ABB	MENS SHIRT	240	PCS	57.00	55.00	
15	11	ABB	MENS SHIRT	240	PCS	57.00	55.00	
16	12	ABB	MENS SHIRT	240	PCS	57.00	55.00	
17	13	ABB	MENS SHIRT	240	PCS	57.00	55.00	
18	14	ABB	MENS SHIRT	240	PCS	57.00	55.00	
19	15	ABB	MENS SHIRT	240	PCS	57.00	55.00	
20	16	ABB	MENS SHIRT	240	PCS	57.00	55.00	
21	17	ABB	MENS SHIRT	240	PCS	57.00	55.00	
22	18	ABB	MENS SHIRT	240	PCS	57.00	55.00	
23	19	ABB	MENS SHIRT	240	PCS	57.00	55.00	
24	20	ABB	MENS SHIRT	240	PCS	57.00	55.00	
25	21	ABB	MENS SHIRT	240	PCS	57.00	55.00	
26	22	ABB	MENS SHIRT	240	PCS	57.00	55.00	
27	23	ABB	MENS SHIRT	240	PCS	57.00	55.00	
28	24	ABB	MENS SHIRT	240	PCS	57.00	55.00	
29	25	ABB	MENS SHIRT	240	PCS	57.00	55.00	
30	26	ABB	MENS SHIRT	240	PCS	57.00	55.00	
31	27	ABB	MENS SHIRT	240	PCS	57.00	55.00	
32	28	ABB	MENS SHIRT	240	PCS	57.00	55.00	
33	29	ABB	MENS SHIRT	240	PCS	57.00	55.00	
34	30	ABB	MENS SHIRT	240	PCS	57.00	55.00	
35	31	ABB	MENS SHIRT	240	PCS	57.00	55.00	
36	32	ABB	MENS SHIRT	240	PCS	57.00	55.00	
37	33	ABB	MENS SHIRT	240	PCS	57.00	55.00	
38	34	ABB	MENS SHIRT	240	PCS	57.00	55.00	
39	35	ABB	MENS SHIRT	240	PCS	57.00	55.00	
40	36	ABB	MENS SHIRT	240	PCS	57.00	55.00	
41	37	ABB	MENS SHIRT	240	PCS	57.00	55.00	
42	38	ABB	MENS SHIRT	240	PCS	57.00	55.00	
43	39	ABB	MENS SHIRT	204	PCS	43.00	41.00	
44	40	ABB	MENS SHIRT	204	PCS	43.00	41.00	
45	1	SHT	MENS SHIRT	204	PCS	43.00	41.00	
46	2	SHT	MENS SHIRT	204	PCS	43.00	41.00	
47	3	SHT	MENS SHIRT	204	PCS	43.00	41.00	
48	4	SHT	MENS SHIRT	204	PCS	43.00	41.00	
49	5	SHT	MENS SHIRT	204	PCS	43.00	41.00	
50	6	SHT	MENS SHIRT	204	PCS	43.00	41.00	
51	7	SHT	MENS SHIRT	204	PCS	43.00	41.00	
52	8	SHT	MENS SHIRT	204	PCS	43.00	41.00	
53	9	SHT	MENS SHIRT	204	PCS	43.00	41.00	
54	10	SHT	MENS SHIRT	204	PCS	43.00	41.00	
55	11	SHT	MENS SHIRT	204	PCS	43.00	41.00	
56	12	SHT	MENS SHIRT	204	PCS	43.00	41.00	
TOTAL	56					13248.00	3104.00	2992.00

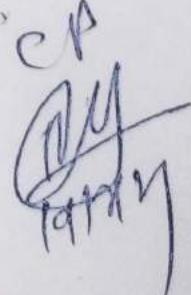
For OCEANSKY TRADERS PRIVATE LIMITED



Authorised Signatory


19/3/24


Perry 19/3/24


CP
OJY
19/3/24

JVR
Established 1992

JVR Logistics Pvt. Ltd.

Regd / Works Office: 13-45 NH 4B, Panvel-JNPT Rd., Village Padeghar, Tal: Panvel, Dist: Raigad-410206

Container Load Plan

CLP No	CLP Date	SB No	SB Date	Cargo Type	Exporter Name	CHA Name	Consignee Name	Cargo Description	POD	Total Qty	Stuffed Qty	Unit	Net Wt(KGS)	Gross Weight	CBM	Remarks
34039	27-02-2024	7826955	26-02-24	GEN	OCEANSKY TRADERS PVT	YSR LOGISTICS	SKY GOLD GENERAL TRA	RVG	JEBEL ALI	74	74	PKG	4431.4	4579.4	—	EVER ENVOY 2510 JEBEL ALI
27-02-2024	CORE TO SHORE PRIVATE LTD	7826995	26-02-24	GEN	OCEANSKY TRADERS PVT	YSR LOGISTICS	CROWN LOGISTICS FZCO	RVG	JEBEL ALI	88	88	PKG	6966	7142	—	SEA-EAD SHIPPING AGENCY INDIA PVT LTD
SLI2312674	POL	7827044	26-02-24	GEN	OCEANSKY TRADERS PVT	YSR LOGISTICS	AJ WORLD CARGO LLC	RVG	JEBEL ALI	65	65	PKG	2551	2681	—	—
7827055	Voyage	7827008	26-02-24	GEN	OCEANSKY TRADERS PVT	YSR LOGISTICS	SASO GLOAL LOGISTIC	RVG	JEBEL ALI	56	56	PKG	2992	3104	—	—
7827008	186E				YSR LOGISTICS	VIBE FASHION GARMENT	VIBE FASHION GARMENT	RVG	JEBEL ALI	43	43	PKG	3823	3909	—	—
									Total	326	326		20763.4	21415.4	0	
									Tare Wt (in KGS)				3770			
									Gross Wt (in KGS)				25185.4			

Prepared By: Kaivalya Patil

NOTE:

- All Activities included those at incoming & in process stage have been satisfactorily completed.
- All necessary records have been completed and verified with date and seal.
- Container delivered in good condition.
- Outside/undercarriage. 2) Inside/Outside doors. 3) Right side. 4) Left side. 5) Front wall. 6) Ceiling roof.

The container is allowed to be sent to GVA
SHOBHARAJ CHAURASIA
अधिकारी (ट्रॉली बॉल्टर कंट्रायर एंड कंट्रॉलर)
भारतीय सामान्य व्यापार / भारतीय सामान्य व्यापार / INDIAN CUSTOMS
मुंबई / MUMBAI

Representative/ Surveyor/ Shipping Agent/ Line/ C-1-A

Operations
JVR Logistics Pvt. Ltd.

27-02-2024
Container No: 34039
Date: 27-02-2024

Adil
Representative/ Surveyor/ Shipping Agent/ Line/ C-1-A



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

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

Port Code	SB No	SB Date	
INNSA1	7826995	26-FEB-24	
IEC/Br	0312059264	0	
GSTIN/TYPE	27AABC07081K1Z3 GSN		
CB CODE	AAAFY8719LCH002		
TYPE	INV	ITEM	CONT
Nos	1	4	0
PKG	88	G.WT	KGS
		7142	* SB22260220242044



PART - I - SHIPPING BILL SUMMARY

A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBMING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRC	10.RE-EXP	11.LUT
	SEA	Y	Y	N	Y	Y	Y	N	N	Y	
12.PORT OF LOADING INNSA1 (Jawaharlal Nehru (Nh))											
14.STATE OF ORIGIN Maharashtra											
16.PORT OF DISCHARGE AEJEA (Jebel Ali)											
1.EXPORTER'S NAME & ADDRESS OCEANSKY TRADERS PRIVATE LIMITED Shop no 279, Pawai Plaza Hiranandani Bus Park Pawai, Near A. ANDHERI EAST, MUMBAI. 2.Type Private											
3. AD CODE: 0180173											
4.RBI WAIVER NO.& DT											
5.CB NAME YSR LOGISTICS											
6.AEO											
B DECLARATION DETAILS	1.FOB VALUE	2.FREIGHT	3.INSURANC	4.DISCOU	5.COM	6.D.P.R.	1.DBK CLAIM	2.IGST AMT	3.CESS AMT		
	9519512.13	0	0	0	1189939	226538	4.IGST VALUE	5.RODTEP AMT	6.ROSCTL AMT		
6.DEDUCTIONS 7.P/C 8.DUTY 9.CESS											
0 0											
1.MAWB NO. 2.MAWB DT 3.HAWB NO. 4.HAWB DT N.O.C.											
4. CIN NO. 5. CIN DT. 6. CIN SITE ID											
24PCEG0226617198800 26-FEB-24 INNSA1											
C. VALU SUMMA	D. INVOICE SUMMARY										
	1.SNO	2.INV NO.	3. INV AMT.	4.CURRENC	1	OTPL/015/23-24	115809.15	USD			
E MANIFEST DETAILS											
F. INVOICE SUMMARY											
G. EQUIPMENT DETAILS											
H. CHALLAN DETAILS											
I. ANNEX DETAILS	1.SEAL TYPE	2.NATURE OF CARGO			3.NO. OF PACKETS	4.NO. OF CONTAINERS	5.LOOSE PACKETS				
	WAREHOUSE SEALED	CONTAINERISED			88	0	0				
6.MARKS & NUMBERS AS PER INVOICE, "WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RoDTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"											
J.PROCESS DETAILS	1.EVENT	2.DATE	3.TIME	4.LEO NO.	39/939						
	5.Submission	26-FEB-24	08:42	6.LEO Date.	26-FEB-24						
5.Assessment 26-FEB-24 11:54 8.BRC Realisation Date 30-NOV-24											
7.Examination 26-FEB-24 15:17											
9.LEO 26-FEB-24 19:19											

been stuffed in 40
No. BS2U- 8274509
with Customs Broker
Under general supervision
4403527

Signature Not Verified

Digitally signed by DS DIRECTORATE GENERAL
OF SYSTEMS AND DATA MANAGEMENT 01
Date: 2024-02-26 20:44:21 IST
Reason: CUSTOMS
Location: INDIA

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

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19/3/24
19/3/24

19/3/24
19/3/24



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

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

Port Code	SB No	SB Date
INNSA1	7826995	26-FEB-24
IEC/Br	0312059264	0
GSTIN/TYPE	27AABCO7081K1Z3 GSN	
CB CODE	AAAFY8719LCH002	
TYPE	INV	ITEM
Nos	1	4
PKG	88	G.WT KGS
		7142



* SB2226022024204

PART - II - INVOICE DETAILS

A. REF	1.S.No	2.INVOICE No. & Dt.	3.P.O.No. & Dt.	4.LoC No. & Dt	5.Contract No.&Dt	6.AD code	7.INVTERM			
	1	OTPL/015/23-24 26/02/2024				0180173	FOB			
1.EXPORTER'S NAME & ADDRESS				2.BUYER'S NAME & ADDRESS						
OCEANSKY TRADERS PRIVATE LIMITED Shop no 279, Pawai Plaza Hiranandani Bus Park Pawai, Near A. 400076				Crown logistics FZCO G-12 DUBAI AIRPORT FREEZONE Dubai, UAE,						
3.THIRD PARTY NAME & ADDRESS				4.BUYER AEO STATUS						
B. TRANSACTION PARTIES										
C. VAL DTLS	1.INVOICE VALUE	2.FOB VALUE	3.FREIGHT	4.INSURANCE	5.DISCOUNT	6.COMMISON	7.DEDUCT	8.P/C	9.EXCHANGE RATE	
	115809.15 USD	115809.15 USD	0 USD	0 USD	0	14476.14 USD	0		1 USD INR 82.2	
1.Item	2.SNo	2.HS CD	3.DESCRIPTION				4.QUANTITY	5.UQC	6.RATE	7.VALUE(F/C)
1	62031990	BOYS 2 PCS SUIT OF MMF					342	PCS	7.95	2718.9
2	62141090	LADIES DUPATTA OF MMF					4003	PCS	6.25	25018.75
3	62082200	LADIES MAXI WITH DUPATTA OF MMF					5962	PCS	8.95	53359.9
4	54083490	WOVEN FABRIC OF SYTHETIC STAPLE FIBER CO NTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBER					15778	MTR	2.2	34711.6

D. ITEM DETAILS

Glossary

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

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 10/02/2024

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 10/02/2024

C B
 10/02/2024



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

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

Port Code	SB No	SB Date
INNSA1	7826995	26-FEB-24
IEC/Br	0312059264	0
GSTIN/TYPE	27AAABC07081K1Z3 GSN	
CB CODE	AAAFY8719LCH002	
TYPE	INV	ITEM
Nos	1	4
PKG	88	G.WT KGS
		7142



* SB22250220242044

PART - III - ITEM DETAILS

1	2	ITEMSN	3.HS CD	4.DESCRIPTION	5.QUANTITY	6UQC	7.RATE	8VALUE(F/C)	9.FOB (INR)	10.PMV
1	1	62031990	BOYS 2 PCS SUIT OF MMF		342	PCS	7.95	2718.9	223493.39	718.84
11.DUTYAMT	12.CESS RT	13CESAMT	14.DBKCLMD	15.IGSTSTAT		16. IGST VALUE		17. IGST AMOUNT		18SCHCOD
					Y	LUT				60
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC		22. STATE OF ORIGIN					23. DISTRICT OF ORIGIN	
Drawback, and ROSCTL	342	NOS		Maharashtra					MUMBAI	
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM					
NCPTI	0 INR	GNX100		Y			Yes		N	
1	2	ITEMSN	3.HS CD	4.DESCRIPTION	5.QUANTITY	6UQC	7.RATE	8VALUE(F/C)	9.FOB (INR)	10.PMV
1	2	62141090	LADIES DUPATTA OF MMF		4003	PCS	6.25	25018.75	2056541.14	565.12
11.DUTYAMT	12.CESS RT	13CESAMT	14.DBKCLMD	15.IGSTSTAT		16. IGST VALUE		17. IGST AMOUNT		18SCHCOD
					Y	LUT				60
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC		22. STATE OF ORIGIN					23. DISTRICT OF ORIGIN	
Drawback, and ROSCTL	4003	NOS		Maharashtra					MUMBAI	
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM					
NCPTI	0 INR	GNX100		Y			Yes		N	
1	2	ITEMSN	3.HS CD	4.DESCRIPTION	5.QUANTITY	6UQC	7.RATE	8VALUE(F/C)	9.FOB (INR)	10.PMV
1	3	62082200	LADIES MAXI WITH DUPATTA OF MMF		5962	PCS	8.95	53359.9	4386183.75	809.26
11.DUTYAMT	12.CESS RT	13CESAMT	14.DBKCLMD	15.IGSTSTAT		16. IGST VALUE		17. IGST AMOUNT		18SCHCOD
					Y	LUT				60
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC		22. STATE OF ORIGIN					23. DISTRICT OF ORIGIN	
Drawback, and ROSCTL	5962	NOS		Maharashtra					MUMBAI	
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM					
NCPTI	0 INR	GNX100		Y			Yes		N	
1	2	ITEMSN	3.HS CD	4.DESCRIPTION	5.QUANTITY	6UQC	7.RATE	8VALUE(F/C)	9.FOB (INR)	10.PMV
1	4	54083490	WOVEN FABRIC OF SYNTHETIC STAPLE FIBER CO NTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBER		15778	MTR	2.2	34711.6	2853293.84	198.92
11.DUTYAMT	12.CESS RT	13CESAMT	14.DBKCLMD	15.IGSTSTAT		16. IGST VALUE		17. IGST AMOUNT		18SCHCOD
					Y	LUT				19
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC		22. STATE OF ORIGIN					23. DISTRICT OF ORIGIN	
Drawback	23244.14	SQM		Maharashtra					MUMBAI	
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM					
NCPTI	0 INR	GNX100		Y			Yes		N	

GLOSSARY

FOB - Freight On Board, HS CD Harmonized System Code, UQC - Unit Quantity Code, PMV - Present Market Value, CESAM - Cess Amount

IGSTSTA - IGST Payment Status, VAL - IGST Value, PAID - IGST Amount Paid, SCHCOD - Scheme Code, SQC MSR - Standard Quantity

Measurement, comp - compensatory, PT Abroad - Preferential treatment Availed Abroad

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R.BT
19/3/21

CB
19/3/21

INVOICE (1/1)



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

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

Port Code	SB No	SB Date	
INNSA1	7826995	26-FEB-24	
IEC/Br	0312059264	0	
GSTIN/TYPE	27AABC07081K1Z3 GSN		
CB CODE	AAAFY8719LCH002		
TYPE	INV	ITEM	CONT
Nos	1	4	0
PKG	88	G.WT KGS	7142



* SB22280220242044

PART - IV - EXPORT SCHEME DETAILS

A. DRAWBACK & ROSL CLAIM

1.INV SNO	2.ITEM SNO	3.DBK SNO.	4.QTY/WT	5.VALUE	6.RATE	7.DBK AMT	8.STALEV	9.CENLEV	10.ROSCTL AMT
1	1	62030403B	342	223493.39	3.9	8716.24	4138	3799	7937
1	2	62140103B	4003	2056541.14	2.6	48036	43232	34426	77658
1	3	62080103B	5962	4386183.75	2.7	118426.96	76910	74565	151475
1	4	540804B	15778	2853293.84	1.8	51359.29	0	0	0

B. AA / DFIA LICENCE DETAILS

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

C. JOBBING DETAILS

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

D. SINGLE WINDOW DECLARATION

1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	CHR	SQC			342	NOS
1	1	DTY	GCESS			0	INR
1	1	ORC	DOO	482			
1	1	ORC	EPT	NCPTI			
1	1	ORC	STO	27			
1	2	CHR	SQC			4003	NOS
1	2	DTY	GCESS			0	INR
1	2	ORC	DOO	482			
1	2	ORC	EPT	NCPTI			
1	2	ORC	STO	27			
1	3	CHR	SQC			5962	NOS
1	3	DTY	GCESS			0	INR
1	3	ORC	DOO	482			
1	3	ORC	EPT	NCPTI			
1	3	ORC	STO	27			
1	4	CHR	SQC			23244.14	SQM
1	4	DTY	GCESS			0	INR
1	4	DTY	RDT	RODTEPY	Claimed	23244.14	SQM
1	4	ORC	DOO	482			
1	4	ORC	EPT	NCPTI			
1	4	ORC	STO	27			

E. SINGLE WINDOW DECLARATION - CONSTITUENTS

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

F. SINGLE WINDOW DECLARATION - CONTROL

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

G. SUPPORTING DOCUMENTS

1.INVSN	2.ITMSNO	3.DOC TYPE CD	4.ICEGATE ID	5.IRN	6.PARTY CD	7.ISSUE PLA	8.ISS DT	9.EXP DT
1	1	331000	YSRLOG2023	2024022600000973		UNITED ARAB	26-FEB-24	
1	1	934000	YSRLOG2023	2024022600000966		UNITED ARAB	26-FEB-24	

H. INVOICE DETAILS

1.SNO	2.INVOICE NO	3.INVOICE AMOUNT	4.CURRENCY
1	OTPL/015/23-24	115809.15	USD

I. CONTAINER DETAILS

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

Glossary

INVSN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import

Authorization, EXP - Export , IMP - Import , UQC-Unit Quantity CodeFOB - Freight On Board D: INFO - Information CD - Code MSR - Measuremen

E: ING - Ingredient F : RES CD - Result Code, RES TXT - Result Text ST DT -Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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P
10/13/24
10/13/24

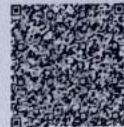
C
10/13/24
10/13/24



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

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

Port Code	SB No	SB Date	
INNSA1	7826995	26-FEB-24	
IEC/Br	0312059264	0	
GSTIN/TYPE	27AABCO7081K1Z3 GSN		
CB CODE	AAAFY8719LCH002		
TYPE	INV	ITEM	CONT
Nos	1	4	0
PKG	88	G.WT	KGS
		7142	* SB22260220242044



PART - IV - EXPORT SCHEME DETAILS

J.AR4 DETAILS

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

K. THIRD PARTY DETAILS

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

L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS

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

M. RODTEP DETAILS

1.INVSN	2.ITMSN	3. QUANTITY	4. UQC	5. NO. OF UNITS	6. VALUE
1	4	23244.14	SQM	1	19973

N. REEXPORT DETAILS

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

OTHER ADDITIONAL INFORMATION

Glossary

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

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12/02/2024
P/12/2024
12/02/2024

CB
Rajesh
12/02/2024



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

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

Port Code	SB No	SB Date
INNSA1	7826995	26-FEB-24
IEC/Br	0312059264	0
GSTIN/TYPE	27AACB07081K1Z3 GSN	
CB CODE	AAAFY8719LCH002	
TYPE	INV	ITEM
Nos	1	4
PKG	88	G.WT KGS
		7142



• SB22260220242044

PART - V - DECLARATIONS

A. DECLARATION STATEMENT

B. AUTHORIZED SIGNATORY

DATE

AUTHORIZED SIGNATORY

CHA NAME :AAAFY8719LCH002

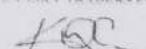
PLACE

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**SKIPPER
OCEANSKY TRADERS PRIVATE LIMITED
CHERRY WOOD RESTAURANT, 24,
ADI SHANKARACHARYA MARG, POWAI,
MUMBAI, MUMBAI SUBURBAN,
MAHARASHTRA-400076.**

CONSIGNEE
Crown Logistics FZCO
G-12 DUBAI AIRPORT FREEZONE
Dubai, UAE
Tel 0097142386222

Pre-Carriage by N.A.	Place of Receipt by Pre-carrier N.A.
Vessel Flight No	Port of Loading
BY SEA	N H A V A S H E V A
Port of Discharge	Final Destination
J E B E L A L I	J E B E L A L I
M A R K S	UNCODED

INVOICE		INVOICE NO OTPL/015/23-24		DATE 26.02.2024
<p>COUNTRY OF ORIGIN OF GOODS INDIA</p> <p>COUNTRY OF FINAL DESTINATION UAE</p> <p>Terms of Delivery and Payment 160 DAYS</p> <p>FOB in USD</p>				
DESCRIPTION	QTY	RATE	AMOUNT	
BOYS 2 PCS SUIT OF MMF	342 Pcs	\$ 7.95	\$	2,718.90
LADIES DUPATTA OF MMP	4003 Pcs	\$ 6.25	\$	25,018.75
LADIES MAXI WITH DUPATTA OF MMF	5962 Pcs	\$ 8.95	\$	53,359.90
RIC OF SYTHETIC STAPLE FIBER CONTAINING MORE BY WEIGHT OF SYNTHETIC STAPLE FIBER (SQUARE METER: 23244.14)	15778.00 Mtrs	\$ 2.20	\$	34,711.60
TOTAL	26085.00		\$	115,809.15
D FIFTEEN CENTS ONLY.				
12.5% COMMISSION				
For OCEANSKY TRADERS PRIVATE LIMITED				
 Authorised Signatory				

191333

P
Fox
Taron

СБ
МУ
1986 г.

UPPER
OCEANSKY TRADERS PRIVATE LIMITED
CHERRY WOOD RESTAURANT, 24,
ADI SHANKARACHARYA MARG, POWAI,
MUMBAI, MUMBAI SUBURBAN,
MAHARASHTRA-400076.

INVOICE NO.
OTPL/015/23-24

Packing List

CONSIGNEE
Crown Logistics FZCO
G-12 DUBAI AIRPORT FREEZONE
Dubai, UAE
Tel: 0097142586222

DATE
26.02.2024

SR NO.	CRT NO.	MARKS	DESCRIPTION	QTY	MU	GROSS WT	NET WT
1	6	FATOLUMATA DIA	LADIES DUPATTA	200	PCS	77.00	75.00
2	7	FATOLUMATA DIA	LADIES DUPATTA	200	PCS	77.00	75.00
3	8	FATOLUMATA DIA	LADIES DUPATTA	200	PCS	77.00	75.00
4	9	FATOLUMATA DIA	LADIES DUPATTA	200	PCS	77.00	75.00
5	10	FATOLUMATA DIA	LADIES DUPATTA	200	PCS	77.00	75.00
6	12	ANFAKA AISATC	LADIES MAXI WITH DUPATTA	203	PCS	79.00	77.00
7	13	ANFAKA AISATC	LADIES MAXI WITH DUPATTA	108	PCS	85.00	83.00
8	14	ANFAKA AISATC	LADIES MAXI WITH DUPATTA	108	PCS	82.00	80.00
9	15	ANFAKA AISATC	LADIES MAXI WITH DUPATTA	108	PCS	83.00	81.00
10	16	ANFAKA AISATC	LADIES MAXI WITH DUPATTA	120	PCS	98.00	96.00
11	17	ANFAKA AISATC	LADIES MAXI WITH DUPATTA	120	PCS	91.00	89.00
12	18	ANFAKA AISATC	LADIES MAXI WITH DUPATTA	120	PCS	94.00	92.00
13	19	ANFAKA AISATC	LADIES MAXI WITH DUPATTA	120	PCS	94.00	92.00
14	20	ANFAKA AISATC	LADIES MAXI WITH DUPATTA	120	PCS	80.00	78.00
15	21	ANFAKA AISATC	LADIES MAXI WITH DUPATTA	120	PCS	89.00	87.00
16	22	ANFAKA AISATC	LADIES MAXI WITH DUPATTA	120	PCS	89.00	87.00
17	23	ANFAKA AISATC	LADIES MAXI WITH DUPATTA	120	PCS	87.00	85.00
18	24	ANFAKA AISATC	LADIES MAXI WITH DUPATTA	120	PCS	87.00	85.00
19	25	ANFAKA AISATC	LADIES MAXI WITH DUPATTA	120	PCS	88.00	86.00
20	26	ANFAKA AISATC	LADIES MAXI WITH DUPATTA	120	PCS	90.00	88.00
21	27	ANFAKA AISATC	LADIES MAXI WITH DUPATTA	120	PCS	92.00	90.00
22	28	ANFAKA AISATC	LADIES MAXI WITH DUPATTA	120	PCS	89.00	87.00
23	29	ANFAKA AISATC	LADIES MAXI WITH DUPATTA	120	PCS	87.00	85.00
24	30	ANFAKA AISATC	LADIES MAXI WITH DUPATTA	120	PCS	87.00	85.00
25	31	ANFAKA AISATC	LADIES MAXI WITH DUPATTA	120	PCS	90.00	88.00
26	32	ANFAKA AISATC	WOVEN SYNTHETIC FABRICS	716	MTRS	58.00	56.00
27	33	HARIYAM CONDI	WOVEN SYNTHETIC FABRICS	762	MTRS	60.00	58.00
28	34	HARIYAM CONDI	LADIES MAXI WITH DUPATTA	120	PCS	85.00	83.00
29	35	HARIYAM CONDI	LADIES MAXI WITH DUPATTA	120	PCS	89.00	87.00
30	36	HARIYAM CONDI	LADIES MAXI WITH DUPATTA	120	PCS	89.00	87.00
31	37	HARIYAM CONDI	LADIES MAXI WITH DUPATTA	120	PCS	79.00	77.00
32	38	HARIYAM CONDI	LADIES MAXI WITH DUPATTA	120	PCS	87.00	85.00
33	39	HARIYAM CONDI	LADIES MAXI WITH DUPATTA	124	PCS	97.00	95.00
34	40	LTIMA HOLO KAE	LADIES MAXI WITH DUPATTA	104	PCS	80.00	78.00
35	41	LTIMA HOLO KAE	WOVEN SYNTHETIC FABRICS	704	MTRS	55.00	53.00
36	42	LTIMA HOLO KAE	WOVEN SYNTHETIC FABRICS	704	MTRS	54.00	52.00
37	43	LTIMA HOLO KAE	WOVEN SYNTHETIC FABRICS	700	MTRS	53.00	51.00
38	44	LTIMA HOLO KAE	WOVEN SYNTHETIC FABRICS	710	MTRS	54.00	52.00
39	45	LTIMA HOLO KAE	WOVEN SYNTHETIC FABRICS	678	MTRS	52.00	50.00
40	46	ARIYAM AISATC	WOVEN SYNTHETIC FABRICS	704	MTRS	53.00	51.00
41	47	ARIYAM AISATC	LADIES MAXI WITH DUPATTA	120	PCS	89.00	87.00
42	48	ARIYAM AISATC	LADIES MAXI WITH DUPATTA	120	PCS	89.00	87.00
43	49	ARIYAM AISATC	LADIES MAXI WITH DUPATTA	120	PCS	88.00	86.00
44	50	ARIYAM AISATC	LADIES MAXI WITH DUPATTA	120	PCS	84.00	82.00
45	51	ARIYAM AISATC	LADIES MAXI WITH DUPATTA	120	PCS	87.00	85.00
46	52	ARIYAM AISATC	LADIES MAXI WITH DUPATTA	120	PCS	88.00	86.00
47	53	HAJJA UMM	LADIES MAXI WITH DUPATTA	120	PCS	60.00	58.00
48	54	HAJJA UMM	LADIES MAXI WITH DUPATTA	120	PCS	87.00	85.00
49	55	HAJJA UMM	LADIES MAXI WITH DUPATTA	120	PCS	86.00	84.00
50	56	HAJJA UMM	LADIES MAXI WITH DUPATTA	112	PCS	72.00	70.00
51	63	YC - 03	LADIES MAXI WITH DUPATTA	120	PCS	92.00	90.00
52	64	YC - 05	LADIES MAXI WITH DUPATTA	120	PCS	82.00	80.00
53	65	YC - 05	LADIES MAXI WITH DUPATTA	120	PCS	80.00	78.00
54	66	YC - 05	LADIES MAXI WITH DUPATTA	120	PCS	81.00	79.00
55	67	YC - 05	LADIES MAXI WITH DUPATTA	120	PCS	51.00	71.00
56	68	YC - 05	LADIES DUPATTA	200	PCS	80.00	78.00
57	69	YC - 05	LADIES DUPATTA	200	PCS	80.00	78.00
58	70	YC - 05	LADIES DUPATTA	200	PCS	81.00	79.00
59	71	YC - 05	LADIES DUPATTA	200	PCS	81.00	79.00
60	72	YC - 05	LADIES DUPATTA	200	PCS	79.00	77.00
61	73	BD - 01	LADIES DUPATTA	200	PCS	73.00	71.00
62	74	BD - 01	LADIES DUPATTA	200	PCS	77.00	75.00
63	75	BD - 01	LADIES DUPATTA	200	PCS	79.00	77.00
64	76	BD - 01	LADIES DUPATTA	200	PCS	81.00	79.00
65	77	BD - 01	LADIES DUPATTA	200	PCS	81.00	79.00
66	78	BD - 01	LADIES DUPATTA	200	PCS	79.00	77.00
67	79	BD - 01	LADIES DUPATTA	200	PCS	78.00	76.00
68	80	BD - 01	LADIES DUPATTA	200	PCS	78.00	76.00
69	81	BD - 01	LADIES DUPATTA	200	PCS	78.00	76.00
70	82	BD - 01	LADIES DUPATTA	200	PCS	81.00	79.00
71	83	BD - 01	LADIES MAXI WITH DUPATTA	108	PCS	73.00	71.00
72	84	BD - 01	LADIES MAXI WITH DUPATTA	108	PCS	72.00	70.00
73	85	BD - 01	LADIES MAXI WITH DUPATTA	108	PCS	73.00	71.00
74	86	BD - 01	LADIES MAXI WITH DUPATTA	108	PCS	71.00	69.00
75	87	BD - 01	LADIES MAXI WITH DUPATTA	112	PCS	74.00	72.00
76	88	BD - 01	LADIES MAXI WITH DUPATTA	120	PCS	81.00	79.00
77	89	BD - 01	LADIES MAXI WITH DUPATTA	120	PCS	78.00	76.00
78	90	BD - 01	LADIES MAXI WITH DUPATTA	108	PCS	72.00	70.00
79	91	BD - 01	LADIES MAXI WITH DUPATTA	108	PCS	71.00	69.00
80	92	M-HESSO	WOVEN SYNTHETIC FABRICS	1440	MTRS	109.00	107.00
81	93	M-HESSO	WOVEN SYNTHETIC FABRICS	1440	MTRS	109.00	107.00
82	94	M-HESSO	WOVEN SYNTHETIC FABRICS	1440	MTRS	111.00	109.00
83	95	M-HESSO	WOVEN SYNTHETIC FABRICS	1440	MTRS	112.00	110.00
84	96	M-HESSO	WOVEN SYNTHETIC FABRICS	1440	MTRS	111.00	109.00
85	97	M-HESSO	WOVEN SYNTHETIC FABRICS	1440	MTRS	105.00	103.00
86	98	M-HESSO	WOVEN SYNTHETIC FABRICS	1440	MTRS	109.00	107.00

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19/01/2024

1	BH - 84	BOYS 2 PCS SUIT	171	PCS	39.00	17.00
4	BH - 84	BOYS 2 PCS SUIT	171	PCS	42.00	16.00
88						
TOTAL	88				26085.00	7142.00
						6966.00

FOR OCEANSKY TRADERS PRIVATE LIMITED

460

Authorised Signatory

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

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

Port Code	SB No	SB Date
INNSA1	7826956	26-FEB-24
IEC/Br	0312059264	0
GSTIN/TYPE	27AABCO7081K1Z3 GSN	
CB CODE	AAAFY8719LCH002	
TYPE	INV	ITEM
Nos	1	20
PKG	74	G.WT KGS 4579.4



* SB22260220242027

PART - I - SHIPPING BILL SUMMARY

A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBMING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRC	10.RE-EXP	11.LUT
	SEA	Y	Y	N	Y	Y	Y	N	N		Y
12.PORT OF LOADING	INNSA1 (Jawaharlal Nehru (Nh))					13.COUNTRY OF FINAL DESTINATION UNITED ARAB EMIRATES					
14.STATE OF ORIGIN	Maharashtra					15.PORT OF FINAL DESTINATION AEJEA (Jebel Ali)					
16.PORT OF DISCHARGE	AEJEA (Jebel Ali)					17.COUNTRY OF DISCHARGE UNITED ARAB EMIRATES					
18.EXPORTER'S NAME & ADDRESS	OCEANSKY TRADERS PRIVATE LIMITED Shop no 279, Pawai Plaza Hiranandani Bus Park Pawai, Near A. ANDHERI EAST, MUMBAI.					7.CONSIGNEE NAME & ADDRESS SKY GOLD GENERAL TRADING L.L.C P.O Box, 40175 Office No1-093 AL T anvi Building, Ground Floor, Port S aeed, Deira City Center, Dubai AE					
3. AD CODE:	0180173					8. GSTIN / TYPE 27AABCO7081K1Z3 GSN					
4.RBI WAIVER NO.& DT						9.FOREX BANK A/C NO. B2XXXXX689					
5.CB NAME	YSR LOGISTICS					10.DBK BANK A/C NO. B2XXXXX689					
6.AEO						11. IFSC NO. KKBK0000663					
C. VALU SUMMA	1.FOB VALUE 9347234.08	2.FREIGHT 0	3.INSURANC 0	4.DISCOU 0	5.COM 1168404	D. EX.P.R.	1.D.BK CLAIM 273626	2.IGST AMT	3.CESS AMT		
E. MANIFEST DETAILS	6.DEDUCTIONS 0	7.P/C 0	8.DUTY 0	9.CESS		4.IGST VALUE 25022	5.RODTEP AMT	6.ROSCTL AMT 368696			
	1.MAWB NO. 24PCEG0226616926900	2.MAWB DT 26-FEB-24	3.HAWB NO. INNSA1	4.HAWB DT	F. INVOICE SUMMARY	1.SNO 1	2.INV NO. OTPL/014/23-24	3. INV AMT. 113713.31	4.CURRENC USD		
G. EQUIPMENT DETAILS	1.CONTAINER	2.SEAL	3.DATE	4.S No	H. CHALLAN DETAILS	15.RNO	2.CHALLAN NO	3.PAYMT DT	4.AMOUNT		
I. ANNEX DETAILS	1.SEAL TYPE WAREHOUSE SEALED	2.NATURE OF CARGO CONTAINERISED			3.NO. OF PACKETS 74	4.NO. OF CONTAINERS 0	5.NO. OF LOOSE PACKETS 0				
	6.MARKS & NUMBERS	AS PER INVOICE, WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RoDTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"									
J. PROCESS DETAILS	1.EVENT	2.DATE	3.TIME	4.LEO NO.	39/913						
	5.Submission	26-FEB-24	08:30	6.LEO Date.	26-FEB-24						
	5.Assessment	26-FEB-24	11:30	8.BRC Realisation Date	30-NOV-24						
	7.Examination	26-FEB-24	15:00								
	9.LEO	Certified that (26-FEB-24)	19:10	Packages have							
	been stuffed in (40) Container										
	No. BSZU-8274509										
	with Customs bottle seal no. 4403524										
	Under general supervision of										
	Signature Not Verified										
	Digitally signed by US DIRECTORATE GENERAL OF SYSTEMS AND DATA MANAGEMENT 01										
	Date: 2024-02-26 20:33:21 IST										
	Reason: CUSTOMS										
	Location: INDIA										

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

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Date 26/02/2024

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26/02/2024



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

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

Port Code	SB No	SB Date
INNSA1	7826956	26-FEB-24
IEC/Br	0312059264	0
GSTIN/TYPE	27AABCO7081K1Z3 GSN	
CB CODE	AAAFY8719LCH002	
TYPE	INV	ITEM
Nos	1	20
PKG	74	G.WT KGS
		4579.4



* SB22260220242027

PART - II - INVOICE DETAILS

A. REF	1.S.No	2.INVOICE No. & Dt.	3.P.O.No. & Dt.	4.LoC No. & Dt	5.Contract No.&Dt	6.AD code	7.INVTERM		
	1	OTPL/014/23-24 26/02/2024				0180173	FOB		
1.EXPORTER'S NAME & ADDRESS				2.BUYER'S NAME & ADDRESS					
OCEANSKY TRADERS PRIVATE LIMITED Shop no 279, Pawai Plaza Hiranandani Bus Park Pawai, Near A. 400076				SKY GOLD GENERAL TRADING L.L.C P O Box, 40175 Office No1-093 AL T anvi Building, Ground Floor, Port S aeed, Deira City Center, Dubai					
3.THIRD PARTY NAME & ADDRESS				4.BUYER AEO STATUS					
C. VAL DTLS	1.INVOICE VALUE	2.FOB VALUE	3.FREIGHT	4.INSURANCE	5DISCOUNT	6.COMMISON	7.DEDUCT	8.P/C	9.EXCHANGE RATE
	113713.31 USD	113713.31 USD	0 USD	0 USD	0	14214.16 USD	0		1 USD INR 82.2
D. ITEM DETAILS	1.itemSNo	2.HS CD	3.DESCRIPTION	4.QUANTITY	5.UQC	6.RATE	7.VALUE(F/C)		
	1	61119090	BABIES FROCK OF MMF	495	PCS	6.75	3341.25		
	2	63041910	BEDSHEET OF COTTON	200	PCS	8	1600		
	3	62031990	BOYS 2 PCS SUIT OF MMF	489	PCS	7.95	3887.55		
	4	62046990	GIRLS 2 PCS SUIT OF MMF	942	PCS	8	7536		
	5	62046300	GIRLS FROCK OF MMF	1740	PCS	7.85	13659		
	6	62046300	GIRLS FROCK WITH BAG OF MMF	4376	PCS	7.95	34789.2		
	7	62082990	GIRLS UNDERWEAR OF COTTON	1800	PCS	1.5	2700		
	8	62082200	LADIES MAXI WITH DUPATTA OF MMF	36	PCS	8.95	322.2		
	9	42022910	LADIES HAND BAG OF PVC	109	PCS	3	327		
	10	62059090	MENS SHIRT OF BLEND CONTAINING COTTON & MMF	1428	PCS	8.75	12495		
	11	61032300	MENS TRACK PANT OF MMF	1580	PCS	8.9	14062		
	12	61099090	MENS T-SHIRT OF BLEND CONTAINING COTTON & MMF	1200	PCS	6.75	8100		
	13	84131199	MOTOR PUMP	2	PCS	.15	.3		
	14	83089099	STUDS	240	PCS	.2	48		
	15	84551000	TUBE FORMING MACHINE	1	PCS	.35	.35		
	16	90328990	ULTRASONIC 1.5 LITER	2	PCS	7	14		
	17	85365090	WATER PUMP CONTROL PANEL	2	PCS	5	10		
	18	59113190	WHITE BUFF	36	PCS	6	216		
	19	44191900	WOODEN TRAY	15	PCS	.25	3.75		
	20	52083190	WOVEN FABRIC OF COTTON CONTAINING 85% OR MORE BY WEIGHT OF COTTON	4931.03	MTR	2.15	10601.71		

Glossary

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

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10/24*

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

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

Port Code	SB No	SB Date
INNSA1	7826956	26-FEB-24
IEC/Br	0312059264	0
GSTIN/TYPE	27AABC07081K1Z3 GSN	
CB CODE	AAAFY8719LCH002	
TYPE	INV	ITEM
Nos	1	20
PKG	74	G.WT KGS 4579.4



* SB22260220242027

PART - III - ITEM DETAILS

1INVSN	2ITEMSN	3.HS CD	4.DESCRIPTION	5.QUANTITY	6UQC	7.RATE	8VALUE(F/C)	9.FOB (INR)	10.PMV
1	1	61119090 BABIES FROCK OF MMF		495	PCS	6.75	3341.25	274650.71	610.34
11.DUTYAMT	12.CESS RT	13CESAMT 14.DBKCLMD 15.IGSTSTAT			16. IGST VALUE			17. IGST AMOUNT	18SCHCOD
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	Y LUT						60
Drawback, and ROSCTL	74	KGS							
24. PT Abroad	25.COMP CESS	26.END USE							MUMBAI
NCPTI	0 INR	GNX100	Y						29. THIRD PARTY ITEM
1INVSN	2ITEMSN	3.HS CD	4.DESCRIPTION	5.QUANTITY	6UQC	7.RATE	8VALUE(F/C)	9.FOB (INR)	10.PMV
1	2	63041910 BEDSHEET OF COTTON		200	PCS	8	1600	131520.26	723.36
11.DUTYAMT	12.CESS RT	13CESAMT 14.DBKCLMD 15.IGSTSTAT			16. IGST VALUE			17. IGST AMOUNT	18SCHCOD
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	Y LUT						60
Drawback, and ROSCTL	200	NOS							
24. PT Abroad	25.COMP CESS	26.END USE							MUMBAI
NCPTI	0 INR	GNX100	Y						29. THIRD PARTY ITEM
1INVSN	2ITEMSN	3.HS CD	4.DESCRIPTION	5.QUANTITY	6UQC	7.RATE	8VALUE(F/C)	9.FOB (INR)	10.PMV
1	3	62031990 BOYS 2 PCS SUIT OF MMF		489	PCS	7.95	3887.55	319556.7	718.84
11.DUTYAMT	12.CESS RT	13CESAMT 14.DBKCLMD 15.IGSTSTAT			16. IGST VALUE			17. IGST AMOUNT	18SCHCOD
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	Y LUT						60
Drawback, and ROSCTL	489	NOS							
24. PT Abroad	25.COMP CESS	26.END USE							MUMBAI
NCPTI	0 INR	GNX100	Y						29. THIRD PARTY ITEM
1INVSN	2ITEMSN	3.HS CD	4.DESCRIPTION	5.QUANTITY	6UQC	7.RATE	8VALUE(F/C)	9.FOB (INR)	10.PMV
1	4	62046990 GIRLS 2 PCS SUIT OF MMF		942	PCS	8	7536	619458.96	723.36
11.DUTYAMT	12.CESS RT	13CESAMT 14.DBKCLMD 15.IGSTSTAT			16. IGST VALUE			17. IGST AMOUNT	18SCHCOD
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	Y LUT						60
Drawback, and ROSCTL	942	NOS							
24. PT Abroad	25.COMP CESS	26.END USE							MUMBAI
NCPTI	0 INR	GNX100	Y						29. THIRD PARTY ITEM
1INVSN	2ITEMSN	3.HS CD	4.DESCRIPTION	5.QUANTITY	6UQC	7.RATE	8VALUE(F/C)	9.FOB (INR)	10.PMV
1	5	62046300 GIRLS FROCK OF MMF		1740	PCS	7.85	13659	1122770.13	709.8
11.DUTYAMT	12.CESS RT	13CESAMT 14.DBKCLMD 15.IGSTSTAT			16. IGST VALUE			17. IGST AMOUNT	18SCHCOD
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	Y LUT						60
Drawback, and ROSCTL	1740	NOS							
24. PT Abroad	25.COMP CESS	26.END USE							MUMBAI
NCPTI	0 INR	GNX100	Y						29. THIRD PARTY ITEM

GLOSSARY

FOB - Freight On Board, HS CD Harmonized System Code, UQC - Unit Quantity Code, PMV - Present Market Value, CESAM - Cess Amount

IGSTSTA - IGST Payment Status, VAL - IGST Value, PAID - IGST Amount Paid, SCHCOD - Scheme Code, SQC MSR - Standard Quantity

Measurement, comp - compensatory, PT Abroad - Preferential treatment Availed Abroad

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INVOICE (1/1)



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

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

Port Code	SB No	SB Date	QR Code
INNSA1	7826956	26-FEB-24	
IEC/Br	0312059264	0	
GSTIN/TYPE	27AACO7081K1Z3 GSN		
CB CODE	AAAFY8719LCH002		
TYPE	INV	ITEM	
Nos	1	20	0
PKG	74	G.WT	KGS 4579.4
* SB22260220242027			

PART - III - ITEM DETAILS

1. INVSN	2. ITEM SN	3. HS CD	4. DESCRIPTION		5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV
1	6	62046300	GIRLS FROCK WITH BAG OF MMF		4376	PCS	7.95	34789.2	2859672.23	718.84
11. DUTY AMT	12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE		17. IGST AMOUNT		18. SCH COD	60
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN					
Drawback, and ROSCTL	4376	NOS	Maharashtra		Mumbai					
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM					
NCPTI	0 INR	GNX100	Y	Yes	N					

1. INVSN	2. ITEM SN	3. HS CD	4. DESCRIPTION		5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV
1	7	62082990	GIRLS UNDERWEAR OF COTTON		1800	PCS	1.5	2700	221939.79	135.63
11. DUTY AMT	12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE		17. IGST AMOUNT		18. SCH COD	60
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN					
Drawback, and ROSCTL	1800	NOS	Maharashtra		Mumbai					
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM					
NCPTI	0 INR	GNX100	Y	Yes	N					

1. INVSN	2. ITEM SN	3. HS CD	4. DESCRIPTION		5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV
1	8	62082200	LADIES MAXI WITH DUPATTA OF MMF		36	PCS	8.95	322.2	26484.45	809.26
11. DUTY AMT	12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE		17. IGST AMOUNT		18. SCH COD	60
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN					
Drawback, and ROSCTL	36	NOS	Maharashtra		Mumbai					
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM					
NCPTI	0 INR	GNX100	Y	Yes	N					

INVOICE (1/1)

1. INVSN	2. ITEM SN	3. HS CD	4. DESCRIPTION		5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV
1	9	42022910	LADIES HAND BAG OF PVC		109	PCS	3	327	26879.84	271.26
11. DUTY AMT	12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE		17. IGST AMOUNT		18. SCH COD	19
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN					
Drawback	109	NOS	Maharashtra		Mumbai					
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM					
NCPTI	0 INR	GNX100	Y	Yes	N					

1. INVSN	2. ITEM SN	3. HS CD	4. DESCRIPTION		5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV
1	10	62059090	MENS SHIRT OF BLEND CONTAINING COTTON & MMF		1428	PCS	8.75	12495	1027089.04	791.18
11. DUTY AMT	12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE		17. IGST AMOUNT		18. SCH COD	60
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN					
Drawback, and ROSCTL	1428	NOS	Maharashtra		Mumbai					
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM					
NCPTI	0 INR	GNX100	Y	Yes	N					

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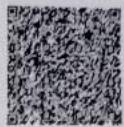
19/03/2024
 19/03/2024



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

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

Port Code	SB No	SB Date
INNSA1	7826956	26-FEB-24
IEC/Br	0312059264	0
GSTIN/TYPE	27AABC07081K1Z3 GSN	
CB CODE	AAAFY8719LCH002	
TYPE	INV	ITEM
Nos	1	20
PKG	74	G.WT KGS 4579.4
		* SB22260220242027



PART - III - ITEM DETAILS

1. INVSN	2. ITEM SN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV
1	11	61032300	MENS TRACK PANT OF MMF	1580	PCS	8.9	14062	1155896.73	804.74
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16. IGST VALUE			17. IGST AMOUNT	18.SCHCOD

19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN
Drawback, and ROSCTL	1580	NOS	Maharashtra	MUMBAI
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT 29. THIRD PARTY ITEM
NCPTI	0 INR	GNX100	Y	Yes N

1. INVSN	2. ITEM SN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV
1	12	61099090	MENS T-SHIRT OF BLEND CONTAINING COTTON & MMF	1200	PCS	6.75	8100	665820.31	610.34
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16. IGST VALUE			17. IGST AMOUNT	18.SCHCOD
				Y	LUT				
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					60
Drawback, and ROSCTL	1200	NOS	Maharashtra	MUMBAI					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT 29. THIRD PARTY ITEM					
NCPTI	0 INR	GNX100	Y	Yes					N

1. INVSN	2. ITEM SN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV
1	13	84131199	MOTOR PUMP	2	PCS	.15	.3	24.3	13.56
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16. IGST VALUE			17. IGST AMOUNT	18.SCHCOD
				N	LUT				
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					00
Free SB Involving Remittance C	2	NOS	Maharashtra	MUMBAI					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT 29. THIRD PARTY ITEM					
NCPTI	0 INR	GNX100	Y	Yes					N

1. INVSN	2. ITEM SN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV
1	14	83089099	STUDS	240	PCS	.2	48	3945.47	18.08
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16. IGST VALUE			17. IGST AMOUNT	18.SCHCOD
				N	LUT				00
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Free SB Involving Remittance C	10	KGS	Maharashtra	MUMBAI					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT 29. THIRD PARTY ITEM					
NCPTI	0 INR	GNX100	Y	Yes					N

1. INVSN	2. ITEM SN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV
1	15	84551000	TUBE FORMING MACHINE	1	PCS	.35	.35	28.98	31.65
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16. IGST VALUE			17. IGST AMOUNT	18.SCHCOD
				N	LUT				00
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Free SB Involving Remittance C	1	NOS	Maharashtra	MUMBAI					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT 29. THIRD PARTY ITEM					
NCPTI	0 INR	GNX100	Y	Yes					N

INVOICE (1/1)

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

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

Port Code	SB No	SB Date	QR Code
INNSA1	7826956	26-FEB-24	
IEC/Br	0312059264	0	
GSTIN/TYPE	27AABC07081K1Z3 GSN		
CB CODE	AAAFY8719LCH002		
TYPE	INV	ITEM	CONT
Nos	1	20	0
PKG	74	G.WT	KGS
			4579.4 * SB22260220242027

PART - III - ITEM DETAILS

1INVSN	2ITEMSN	3.HS CD	4.DESCRIPTION	5.QUANTITY	6UQC	7.RATE	8VALUE(F/C)	9.FOB (INR)	10.PMV
1	16	90328990	ULTRASONIC 1.5 LITER	2	PCS	7	14	1150.64	632.94
11.DUTYAMT	12.CESS RT	13CESAMT	14.DBKCLMD	15.IGSTSTAT	16. IGST VALUE		17. IGST AMOUNT		18SCHCOD
				N	LUT				00
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC		22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN			
Free SB Involving Remittance C	2	NOS		Maharashtra		MUMBAI			
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100		Y		Yes			N
1INVSN	2ITEMSN	3.HS CD	4.DESCRIPTION	5.QUANTITY	6UQC	7.RATE	8VALUE(F/C)	9.FOB (INR)	10.PMV
1	17	85365090	WATER PUMP CONTROL	2	PCS	5	10	821.62	452.1
		PANEL		N	LUT				00
11.DUTYAMT	12.CESS RT	13CESAMT	14.DBKCLMD	15.IGSTSTAT	16. IGST VALUE		17. IGST AMOUNT		18SCHCOD
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC		22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN			
Free SB Involving Remittance C	2	NOS		Maharashtra		MUMBAI			
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100		Y		Yes			N
1INVSN	2ITEMSN	3.HS CD	4.DESCRIPTION	5.QUANTITY	6UQC	7.RATE	8VALUE(F/C)	9.FOB (INR)	10.PMV
1	18	59113190	WHITE BUFF	36	PCS	6	216	17755.07	542.52
11.DUTYAMT	12.CESS RT	13CESAMT	14.DBKCLMD	15.IGSTSTAT	16. IGST VALUE		17. IGST AMOUNT		18SCHCOD
				N	LUT				00
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC		22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN			
Free SB Involving Remittance C	3	KGS		Maharashtra		MUMBAI			
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100		Y		Yes			N
1INVSN	2ITEMSN	3.HS CD	4.DESCRIPTION	5.QUANTITY	6UQC	7.RATE	8VALUE(F/C)	9.FOB (INR)	10.PMV
1	19	44191900	WOODEN TRAY	15	PCS	.25	3.75	308.46	22.6
11.DUTYAMT	12.CESS RT	13CESAMT	14.DBKCLMD	15.IGSTSTAT	16. IGST VALUE		17. IGST AMOUNT		18SCHCOD
				N	LUT				00
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC		22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN			
Free SB Involving Remittance C	2	KGS		Maharashtra		MUMBAI			
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100		Y		Yes			N
1INVSN	2ITEMSN	3.HS CD	4.DESCRIPTION	5.QUANTITY	6UQC	7.RATE	8VALUE(F/C)	9.FOB (INR)	10.PMV
1	20	52083190	WOVEN FABRIC OF COTTON	4931.03	MTR	2.15	10601.71	871460.39	194.4
		CONTAINING 85% OR MORE BY							
		WEIGHT OF COTTON							
11.DUTYAMT	12.CESS RT	13CESAMT	14.DBKCLMD	15.IGSTSTAT	16. IGST VALUE		17. IGST AMOUNT		18SCHCOD
				N	LUT				19
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC		22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN			
Drawback	7264.39	SQM		Maharashtra		MUMBAI			
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100		Y		Yes			N

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 DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
 GOVERNMENT OF INDIA

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

Port Code	SB No	SB Date
INNSA1	7826956	26-FEB-24
IEC/Br	0312059264	0
GSTIN/TYPE	27AABCO7081K1Z3 GSN	
CB CODE	AAAFY8719LCH002	
TYPE	INV	ITEM
Nos	1	20
PKG	74	G.WT KGS 4579.4



* SB22250220242027

PART - IV - EXPORT SCHEME DETAILS

A. DRAWBACK & ROSL CLAIM

1.INV SNO	2.ITEM SNO	3.DBK SNO.	4.QTY/WT	5.VALUE	6.RATE	7.DBK AMT	8.STALEV	9.CENLEV	10.ROSCL AMT
1	1	611103B	495	274650.71	2.7	7415.57	4257	4669	8926
1	2	630401B	161	131520.26	3	3945.61	6576	4209	10785
1	3	62030403B	489	319556.7	3.9	12462.71	5917	5432	11349
1	4	62040103B	942	619458.96	3.9	24158.9	16416	13009	29425
1	5	62040303B	1740	1122770.13	2.9	32560.33	29753	23578	53331
1	6	62040303B	4376	2859672.23	2.9	82930.49	75781	60053	135834
1	7	62080201B	1800	221939.79	2.1	4660.74	6436	4439	10875
1	8	62080103B	36	26484.45	2.7	715.08	464	450	914
1	9	42020204B	109	26879.84	6.5	1747.19	0	0	0
1	10	620502B	1428	1027089.04	2.5	25677.23	26275	19135	45410
1	11	61030403B	1580	1155896.73	3.9	45079.97	19118	19650	38768
1	12	610902B	1200	665820.31	3.3	19200	11760	11319	23079
1	20	520802B	4931.03	871460.39	1.5	13071.91	0	0	0

B. AA / DFIA LICENCE DETAILS

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

C. JOBBING DETAILS

1.BE NO	2.BE DATE	3.PORT CODE	4.DESCN OF IMPORTED GOODS	5.QTY IMP	6.QTY USED
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D. SINGLE WINDOW DECLARATION

1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	CHR	SQC			74	KGS
1	1	DTY	GCESS			0	INR
1	1	ORC	DOO	482			
1	1	ORC	EPT	NCPTI			
1	1	ORC	STO	27			
1	2	CHR	SQC			200	NOS
1	2	DTY	GCESS			0	INR
1	2	ORC	DOO	482			
1	2	ORC	EPT	NCPTI			
1	2	ORC	STO	27			
1	3	CHR	SQC			489	NOS
1	3	DTY	GCESS			0	INR
1	3	ORC	DOO	482			
1	3	ORC	EPT	NCPTI			
1	3	ORC	STO	27			
1	4	CHR	SQC			942	NOS
1	4	DTY	GCESS			0	INR
1	4	ORC	DOO	482			
1	4	ORC	EPT	NCPTI			
1	4	ORC	STO	27			
1	5	CHR	SQC			1740	NOS
1	5	DTY	GCESS			0	INR
1	5	ORC	DOO	482			
1	5	ORC	EPT	NCPTI			
1	5	ORC	STO	27			
1	6	CHR	SQC			4376	NOS
1	6	DTY	GCESS			0	INR
1	6	ORC	DOO	482			
1	6	ORC	EPT	NCPTI			
1	6	ORC	STO	27			
1	7	CHR	SQC			1800	NOS
1	7	DTY	GCESS			0	INR
1	7	ORC	DOO	482			

Glossary

INVSN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import

Authorization, EXP - Export, IMP - Import, UQC-Unit Quantity CodeFOB - Freight On Board D: INFO - Information CD - Code MSR - Measuremen

E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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P. Rajesh

C B
Rajesh



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 DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
 GOVERNMENT OF INDIA

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

Port Code	SB No	SB Date
INNSA1	7826956	26-FEB-24
IEC/Br	0312059264	0
GSTIN/TYPE	27AABC07081K1Z3 GSN	
CB CODE	AAAFY8719LCH002	
TYPE	INV	ITEM
Nos	1	20
PKG	74	G.WT KGS 4579.4



* SB22260220242027

PART - IV - EXPORT SCHEME DETAILS

D. SINGLE WINDOW DECLARATION

1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	7	ORC	EPT	NCPTI			
1	7	ORC	STO	27		36	NOS
1	8	CHR	SQC			0	INR
1	8	DTY	GCESS				
1	8	ORC	DOO	482			
1	8	ORC	EPT	NCPTI			
1	8	ORC	STO	27		109	NOS
1	9	CHR	SQC			0	INR
1	9	DTY	GCESS				
1	9	DTY	RDT	RODTEPY	Claimed	109	NOS
1	9	ORC	DOO	482			
1	9	ORC	EPT	NCPTI			
1	9	ORC	STO	27			
1	10	CHR	SQC			1428	NOS
1	10	DTY	GCESS			0	INR
1	10	ORC	DOO	482			
1	10	ORC	EPT	NCPTI			
1	10	ORC	STO	27		1580	NOS
1	11	CHR	SQC			0	INR
1	11	DTY	GCESS				
1	11	ORC	DOO	482			
1	11	ORC	EPT	NCPTI			
1	11	ORC	STO	27		1200	NOS
1	12	CHR	SQC			0	INR
1	12	DTY	GCESS				
1	12	ORC	DOO	482			
1	12	ORC	EPT	NCPTI			
1	12	ORC	STO	27		2	NOS
1	13	CHR	SQC			0	INR
1	13	DTY	GCESS				
1	13	DTY	RDT	RODTEPY	Claimed	2	NOS
1	13	ORC	DOO	482			
1	13	ORC	EPT	NCPTI			
1	13	ORC	STO	27		10	KGS
1	14	CHR	SQC			0	INR
1	14	DTY	GCESS			10	KGS
1	14	DTY	RDT	RODTEPN			
1	14	ORC	DOO	482			
1	14	ORC	EPT	NCPTI			
1	14	ORC	STO	27			
1	15	CHR	SQC			1	NOS
1	15	DTY	GCESS				
1	15	DTY	RDT	RODTEPN			
1	15	ORC	DOO	482			
1	15	ORC	EPT	NCPTI			
1	15	ORC	STO	27			
1	16	CHR	SQC			2	NOS
1	16	DTY	GCESS			0	INR
1	16	DTY	RDT	RODTEPN		2	NOS
1	16	ORC	DOO	482			
1	16	ORC	EPT	NCPTI			
1	16	ORC	STO	27			
1	17	CHR	SQC			0	INR
1	17	DTY	GCESS			2	NOS
1	17	DTY	RDT	RODTEPN			
1	17	ORC	DOO	482			
1	17	ORC	EPT	NCPTI			
1	17	ORC	STO	27			
1	18	CHR	SQC			3	KGS
1	18	DTY	GCESS			0	INR

Glossary

INVSN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import

Authorization, EXP - Export, IMP - Import, UQC-Unit Quantity CodeFOB - Freight On Board D: INFO - Information CD - Code MSR - Measuremen

E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT -Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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 Visit ICEGATE portal to verify latest version*.

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Feb 19 2024

CD
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PBM



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

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

Port Code	SB No	SB Date	
INNSA1	7826956	26-FEB-24	
IEC/Br	0312059264	0	
GSTIN/TYPE	27AABC07081K1Z3 GSN		
CB CODE	AAAFY8719LCH002		
TYPE	INV	ITEM	CONT
Nos	1	20	0
PKG	74	G.WT	KGS
		4579.4	



SB22260220242027

PART - IV - EXPORT SCHEME DETAILS

1.INVSN	2.ITMSN	3.INFO	D. SINGLE WINDOW DECLARATION				
			4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	18	DTY	RDT	RODTEPN		3	KGS
1	18	ORC	DOO	482			
1	18	ORC	EPT	NCPTI			
1	19	CHR	STO	27			
1	19	DTY	SQC				
1	19	DTY	GCESS			2	KGS
1	19	ORC	RDT			0	INR
1	19	ORC	DOO	482		2	KGS
1	19	ORC	EPT	NCPTI			
1	20	CHR	STO	27			
1	20	DTY	SQC				
1	20	DTY	GCESS			7264.39	SQM
1	20	ORC	RDT	RODTEPY	Claimed	7264.39	INR
1	20	ORC	DOO	482			SQM
1	20	ORC	EPT	NCPTI			
			STO	27			

E. SINGLE WINDOW DECLARATION - CONSTITUENTS

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

F. SINGLE WINDOW DECLARATION - CONTROL

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

G. SUPPORTING DOCUMENTS

1.INVSN	2.ITMSN	3.DOC TYP CTD	4.ICEGATE ID	5.IRN	6.PARTY CD	7.ISSUE PLA	8.ISS DT	9.EXP DT
1	1	331000	YSRLOG2023	202402260000972		UNITED ARAB	26-FEB-24	
1	1	934000	YSRLOG2023	202402260000965		UNITED ARAB	26-FEB-24	

H. INVOICE DETAILS

1.SNO	2.INVOICE NO	3.INVOICE AMOUNT	4.CURRENCY
1	OTPL/014/23-24	113713.31	USD

I. CONTAINER DETAILS

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

J. AR4 DETAILS

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

K. THIRD PARTY DETAILS

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

L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS

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

M. RODTEP DETAILS

1.INVSN	2.ITMSN	3. QUANTITY	4. UQC	5. NO. OF UNITS	6. VALUE
1	9	109	NOS	1	323
1	13	2	NOS	1	0
1	20	7264.39	SQM	1	24699

N. REEXPORT DETAILS

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

Glossary

INVSN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import

Authorization, EXP - Export, IMP - Import, UQC-Unit Quantity CodeFOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement

E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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1/13/24
1/13/24

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1/13/24



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

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

Port Code	SB No	SB Date
INNSA1	7826956	26-FEB-24
IEC/Br	0312059264	0
GSTIN/TYPE	27AABCO7081K1Z3 GSN	
CB CODE	AAAFY8719LCH002	
TYPE	INV	ITEM
Nos	1	20
PKG	74	G.WT KGS 4579.4



* SB22260220242027

PART - V - DECLARATIONS

A. DECLARATION STATEMENT

B. AUTHORIZED SIGNATORY

DATE

AUTHORIZED SIGNATORY

CHA NAME :AAAFY8719LCH002

PLACE

Scan QR Code using ICETRAK Mobile App for authentication.
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10/02/2024
10/02/2024

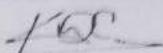
10/02/2024
10/02/2024

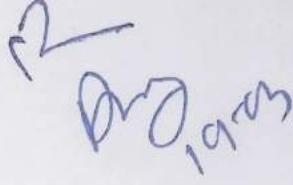
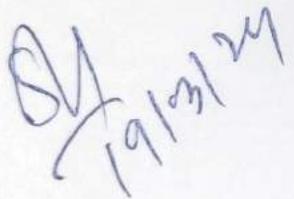
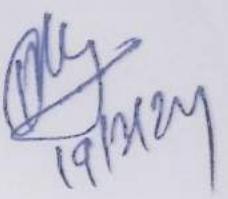
SHIPPER OCEANSKY TRADERS PRIVATE LIMITED CHERRY WOOD RESTAURANT, 24, ADI SHANKARACHARYA MARG, POWAI, MUMBAI, MUMBAI SUBURBAN, MAHARASHTRA-400076.		INVOICE INVOICE NO. OTPL/014/23-24 DATE 26.02.2024				
CONSIGNEE SKY GOLD GENERAL TRADING LLC P O Box 40175 Office No:1-093 AL Tamvi Building, Ground Floor, Port Saeed, Deira City Center, Dubai, U.A.E. Tel: +971 52 824 0031						
		COUNTRY OF ORIGIN OF GOODS INDIA COUNTRY OF FINAL DESTINATION UAE				
		Terms of Delivery and Payment 160 DAYS				
Pre-Carriage by NA Vessel Flight No RV SEA		Place of Receipt by Pre-carrier NA Port of Loading NHAVA SHEVA				
Port of Discharge JEBEL ALI		Final Destination JEBEL ALI				
		FOB in USD				
MARKS	NO OF PKGS	SR NO	DESCRIPTION	QTY	UNIT	AMOUNT
M.999 SAM NASIR BHAI	74 PKGS	1	BABIES FROCK OF MMF	495	\$ 6.75	\$ 3,341.25
		2	BEDSHEET OF COTTON	290	\$ 3.90	\$ 1,100.00
		3	BOYS 2 PCS SUIT OF MMF	489	\$ 7.95	\$ 3,887.55
		4	GIRLS 2 PCS SUIT OF MMF	942	\$ 8.00	\$ 7,536.00
		5	GIRLS FROCK OF MMF	1740	\$ 7.85	\$ 13,669.00
		6	GIRLS FROCK WITH BAG OF MMF	4376	\$ 7.95	\$ 34,789.20
		7	GIRLS UNDERWEAR OF COTTON	1890	\$ 1.50	\$ 2,700.00
		8	LADIES MAXI WITH DUPATTA OF MMF	36	\$ 8.95	\$ 322.20
		9	LADIES HAND BAG OF PVC	109	\$ 3.00	\$ 327.00
		10	MENS SHIRT OF BLEND CONTAINING COTTON & MMF	1428	\$ 8.75	\$ 12,495.00
		11	MENS TRACK PANT OF MMF	1580	\$ 8.90	\$ 14,062.00
		12	MENS T-SHIRT OF BLEND CONTAINING COTTON & MMF	1200	\$ 6.75	\$ 8,100.00
		13	MOTOR PUMP	2	\$ 0.15	\$ 0.30
		14	STUDS	240	\$ 0.20	\$ 48.00
		15	TUBE FORMING MACHINE	1	\$ 0.35	\$ 0.35
		16	ULTRASONIC 1.5 LITER	2	\$ 7.00	\$ 14.00
		17	WATER PUMP CONTROL PANEL	2	\$ 5.00	\$ 10.00
		18	WHITE BUFF	36	\$ 6.00	\$ 216.00
		19	WOODEN TRAY	15	\$ 0.25	\$ 3.75
		20	WOVEN FABRIC OF COTTON CONTAINING 85% OR MORE BY WEIGHT OF COTTON (7264.39 SQUARE METER)	4931.03	\$ 2.15	\$ 10,601.71

C.
K. Kalra

Buy 19/03/24

C. B.
D. J. Farley

USD		TOTAL	19624.03	\$ 113,712.21
ONE LAKH THIRTEEN THOUSAND SEVEN HUNDRED THIRTEEN AND THIRTY ONE CENTS ONLY.				
NETT WT	4431.40	KGS		12.5% COMMISSION
GROSS WT	4579.40	KGS		For OCEANSKY TRADERS PRIVATE LIMITED  Authorized Signatory

SHIPPER
OCEANSKY TRADERS PRIVATE LIMITED
CHERRY WASH RESTAURANT, 34,
ADESHANKARAGHADAYAKABOLI, POWAI,
MUMBAI, MAHARASHTRA, INDIA.
TELEPHONE: 022-558782

P. 110111

ESTATE TAX
2011-2012

111
10.1016/j.jtbi.2013.09.001

SR NO.	CRT NO.	ITEMS	DECR/BIFTH	QTY	MRP	DISC%	WT	AMOUNT
1	1	MR-222	MR-222 TRAIL FAB	100	117.00	117.00		117.00
2	2	MR-222	MR-222 TRAIL FAB	100	117.00	117.00		117.00
3	3	MR-222	MR-222 TRAIL FAB	100	117.00	117.00		117.00
4	4	MR-222	MR-222 TRAIL FAB	100	117.00	117.00		117.00
5	5	MR-222	MR-222 TRAIL FAB	100	117.00	117.00		117.00
6	11	ANNEKA AUSAAY	LADIES HAND BAG	100	104.99	104.99		104.99
7	61	YC-05	LADIES MASH WITH CROCHET	36	117.00	117.00		117.00
8	62	YC-05	BLUSH CROCHET	100	87.00	87.00		87.00
9	1	SAM	WOVEN COTTON FABRIC	100	117.00	117.00		117.00
10	2	SAM	WOVEN COTTON FABRIC	100	117.00	117.00		117.00
11	3	SAM	WOVEN COTTON FABRIC	100	117.00	117.00		117.00
12	4	SAM	WOVEN COTTON FABRIC	100	117.00	117.00		117.00
13	5	SAM	WOVEN COTTON FABRIC	100	117.00	117.00		117.00
14	6	SAM	WOVEN COTTON FABRIC	100	117.00	117.00		117.00
15	7	SAM	WOVEN COTTON FABRIC	100	117.00	117.00		117.00
16	8	SAM	WOVEN COTTON FABRIC	100	117.00	117.00		117.00
17	9	SAM	WOVEN COTTON FABRIC	100	117.00	117.00		117.00
18	99	BE / MINI PATEL	WATER PUMP CONTROL PANEL	2	14.00	14.00		14.00
19	100	BE / MINI PATEL	MOTOR PUMP	1	68.00	68.00		68.00
20	101	BE / MINI PATEL	MOTOR PUMP	1	68.00	68.00		68.00
21	102	BE / MUNNA	TUBE FORMING MACHINE	1	58.00	58.00		58.00
22	103	BE / MUNNA	ULTRASonic 1.5 LITER	2	41.00	41.00		41.00
			STOLES	240	PC'S			
			WHITE DUST	36	39.95			
			WOODEN TRAY	15	PC'S			
23	104	NAISR BHAI	GIRLS FROCK	100	48.00	48.00		48.00
24	105	NAISR BHAI	GIRLS FROCK	100	48.00	48.00		48.00
25	106	NAISR BHAI	GIRLS FROCK	100	48.00	48.00		48.00
26	107	NAISR BHAI	GIRLS FROCK	100	48.00	48.00		48.00
27	108	NAISR BHAI	GIRLS FROCK	100	48.00	48.00		48.00
28	109	NAISR BHAI	GIRLS FROCK	100	48.00	48.00		48.00
29	1	BH- 84	BOYS 2 PCS SUIT	291	58.00	58.00		58.00
30	2	BH- 84	BOYS 2 PCS SUIT	198	41.00	41.00		41.00
31	5	BH- 84	BOYS 2 PCS SUIT	198	49.00	49.00		49.00
32	6	BH- 84	BOYS 2 PCS SUIT	312	58.00	58.00		58.00
33	7	BH- 84	BOYS 2 PCS SUIT	297	46.00	46.00		46.00
34	8	BH- 84	BOYS 2 PCS SUIT	175	67.00	67.00		67.00
			GIRLS UNDERWEAR	1899	PC'S			
35	407	SFR	MENS T-SHIRT	400	91.00	91.00		91.00
36	408	SFR	MENS T-SHIRT	400	91.00	91.00		91.00
37	409	SFR	MENS T-SHIRT	400	91.00	91.00		91.00
38	38	HO	MENS SHORT	764	18.00	18.00		18.00
39	39	HO	MENS SHIRT	294	38.00	38.00		38.00
40	40	HO	MENS SHIRT	294	38.00	38.00		38.00
41	41	HO	MENS SHIRT	294	38.00	38.00		38.00
42	42	HO	MENS SHIRT	294	38.00	38.00		38.00
43	43	HO	MENS SHIRT	294	38.00	38.00		38.00
44	44	HO	MENS SHIRT	294	38.00	38.00		38.00
45	1	BFS	GIRLS FROCK WITH BAG	150	51.00	51.00		51.00
46	2	BFS	GIRLS FROCK WITH BAG	150	51.00	51.00		51.00
47	3	BFS	GIRLS FROCK WITH BAG	150	51.00	51.00		51.00
48	4	BFS	GIRLS FROCK WITH BAG	150	51.00	51.00		51.00
49	5	BFS	GIRLS FROCK WITH BAG	144	42.00	42.00		42.00
50	6	BFS	GIRLS FROCK WITH BAG	166	71.00	71.00		71.00
51	7	BFS	GIRLS FROCK WITH BAG	144	59.00	59.00		59.00
52	8	BFS	GIRLS FROCK WITH BAG	144	51.00	51.00		51.00
53	9	BFS	GIRLS FROCK WITH BAG	192	46.00	46.00		46.00
54	10	BFS	BABIES FROCK	240	37.00	37.00		37.00
55	11	BFS	GIRLS FROCK WITH BAG	96	59.00	59.00		59.00
56	12	BFS	GIRLS FROCK WITH BAG	71	67.00	67.00		67.00
57	13	BFS	BABIES FROCK	255	41.00	41.00		41.00
58	14	BFS	GIRLS FROCK WITH BAG	144	37.00	37.00		37.00
59	15	BFS	GIRLS FROCK WITH BAG	205	56.00	56.00		56.00
60	16	BFS	GIRLS FROCK WITH BAG	168	61.00	61.00		61.00
61	17	BFS	GIRLS FROCK WITH BAG	126	55.00	55.00		55.00
62	18	BFS	GIRLS FROCK WITH BAG	166	51.00	51.00		51.00
63	19	BFS	GIRLS FROCK WITH BAG	192	50.00	50.00		50.00
64	20	BFS	GIRLS FROCK WITH BAG	144	51.00	51.00		51.00
65	21	BFS	GIRLS FROCK WITH BAG	210	55.00	55.00		55.00
66	22	BFS	GIRLS FROCK WITH BAG	126	40.00	40.00		40.00
67	23	BFS	GIRLS FROCK WITH BAG	174	47.00	47.00		47.00
68	24	BFS	GIRLS FROCK WITH BAG	144	56.00	56.00		56.00
69	25	BFS	GIRLS FROCK WITH BAG	168	58.00	58.00		58.00
70	26	BFS	GIRLS FROCK WITH BAG	144	55.00	55.00		55.00
71	27	BFS	GIRLS FROCK WITH BAG	126	52.00	52.00		52.00
72	28	BFS	GIRLS FROCK WITH BAG	192	54.00	54.00		54.00
73	29	BFS	GIRLS FROCK WITH BAG	192	71.00	71.00		71.00
74	30	BFS	GIRLS FROCK WITH BAG	192	51.00	51.00		51.00
TOTAL	74				19624.95		4579.48	45212.48

For DEPARTMENT STORES FROM A&W LUMBER

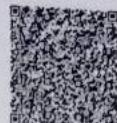
TOTAL 74



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

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

Port Code	SB No	SB Date	
INNSA1	7827044	26-FEB-24	
IEC/Br	0312059264	0	
GSTIN/TYPE	27AABC07081K1Z3 GSN		
CB CODE	AAAFY8719LCH002		
TYPE	INV	ITEM	CONT
Nos	1	1	0
PKG	65	G.WT	KGS
		2681	* SB22280220242034



PART - I - SHIPPING BILL SUMMARY

A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBMING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRC	10.RE-EXP	11.LUT
	SEA	Y	Y	N	Y	Y	N	N	N		Y
12.PORT OF LOADING INNSA1 (Jawaharlal Nehru (Nh))											
14.STATE OF ORIGIN Maharashtra											
16.PORT OF DISCHARGE AEJEA (Jebel Ali)											
1.EXPORTER'S NAME & ADDRESS OCEANSKY TRADERS PRIVATE LIMITED											
Shop no 279, Pawai Plaza											
Hiranandani Bus Park Pawai, Near A.											
ANDHERI EAST, MUMBAI.											
2.Type Private											
3. AD CODE: 0180173											
4.RBI WAIVER NO. & DT											
5.CB NAME YSR LOGISTICS											
6.AEO											
C VALU SUMMA	1.FOB VALUE	2.FREIGHT	3.INSURANC	4.DISCOU	5.COM	13.COUNTRY OF FINAL DESTINATION UNITED ARAB EMIRATES					
	9537255	0	0	0	1192157	15.PORT OF FINAL DESTINATION AEJEA (Jebel Ali)					
D PR. EXPT	6.DEDUCTIONS	7.P/C	8.DUTY	9.CESS	17.COUNTRY OF DISCHARGE UNITED ARAB EMIRATES						
	0	0			7.CONSIGNEE NAME & ADDRESS AJ WORLD CARGO FZCO						
D01-Dubai Airport Freezone Authority Dafza P.O Box 54511, Dubai U.A.E.											
AE											
8. GSTIN / TYPE 27AABC07081K1Z3 GSN											
9.FOREX BANK A/C NO. 82XXXXX689											
10.DBK BANK A/C NO. 82XXXXX689											
11. IFSC NO. KKBK0000663											
E MANIFEST DETAILS	1.FOB VALUE	2.FREIGHT	3.INSURANC	4.DISCOU	5.COM	1.DBK CLAIM	2.IGST AMT	3.CESS AMT			
	9537255	0	0	0	1192157	238431					
4. CIN NO. 5. CIN DT. 6. CIN SITE ID											
24PCEG0226616922200 26-FEB-24 INNSA1											
F INVOICE SUMMARY	1.MAWB NO.	2.MAWB DT	3.HAWB NO.	4.HAWB DT	N.O.C.	4.IGST VALUE	5.RODTEP AMT	6.ROSCTL AMT			
						0		421668			
1.SNO 2.INV NO. 3.INV AMT. 4.CURRENC											
1 OTPL/018/23-24 116025 USD											
G EQUIPMENT DETAILS	1.CONTAINER	2.SEAL	3.DATE	4.S No	15R.NO 2.CHALLAN NO 3.PAYMT DT 4.AMOUNT						
I ANNEX DETAILS	1.SEAL TYPE	2.NATURE OF CARGO			3.NO. OF PACKETS	4.NO. OF CONTAINERS	5.NO. OF LOOSE PACKETS				
	WAREHOUSE SEALED	CONTAINERISED			65	0	0				
6.MARKS & NUMBERS AS PER INVOICE, "WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RoDTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"											
J PROCESS DETAILS	1.EVENT	2.DATE	3.TIME	4.LEO NO.	39/931						
	5.Submission	26-FEB-24	09:04	6.LEO Date.	26-FEB-24						
5.Assessment 26-FEB-24 11:36 8.BRC Realisation Date 30-NOV-24											
7.Examination Certified that 26-FEB-24 15:00											
9.LEO 26-FEB-24 19:14											
been stuffed in (40) Packages have											
No. BSTU - 8274509) Container											
with Customs bottle seal no. 4403527) Sealed											
Under general supervision on											
Signature Not Verified											
Digitally signed by US DIRECTORATE GENERAL OF SYSTEMS AND DATA MANAGEMENT 01 Date: 2024.02.26 20:36:21 IST Reason: CUSTOMS Location: INDIA											
Glossary											
A: ASSESS - Assessed, EXMN - Examined, MEIS - Merchantile Export Incentive Scheme, DBK - Drawback, ROSL - Rebate of State Levies, DEEC - Duty Exemption Entitlement Certificate, DFRC - Duty Free Replenishment Certificate, LUT - Letter of Under Taking. B: CB - Customs Broker AD Authorized Dealer, AEO - Authorized Economic Operator, UCP - Unique Customs Reference C: DISCOU - Discount, COM - Commission, P/C Packing Charges, D: EX. PR. - Export Promotions E: MAWB / HAWB - Master / House Airway Bill Number J: BRC - Bank Realisation Certificate											

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Page 1 of 6

19/3/24
B/13/M

CB
D
FEB 2024



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

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

Port Code	SB No	SB Date
INNSA1	7827044	26-FEB-24
IEC/Br	0312059264	0
GSTIN/TYPE	27AABCO7081K1Z3 GSN	
CB CODE	AAAFYB719LCH002	
TYPE		
Nos	INV	ITEM
PKG	1	1
	65	G.WT KGS
		2681



SB22260220240234

PART - II - INVOICE DETAILS

A. REF	1.S.No	2.INVOICE No. & Dt.	3.P.O.No. & Dt.	4.LoC No. & Dt	5.Contract No.&Dt	6.AD code	7.INVTERM
						0180173	FOB
B. TRANSACTION PARTIES							
C. VAL DTLS	1.INVOICE VALUE	2.FOB VALUE	3.FREIGHT	4.INSURANCE	5DISCOUNT	6.COMMISON	7.DEDUCT
	116025 USD	116025 USD	0 USD	0 USD	0	14503.13 USD	0
1.ItemSNo	2.HS CD	3.DESCRIPTION			4.QUANTITY	5.UQC	6.RATE
1	62059090	MENS SHIRT OF BLEND CONTAINING COTTON & MMF			13260	PCS	8.75
							116025

D. ITEM DETAILS

Glossary

A: Ref - Reference P.O. - Purchase Order, LoC - Letter of Credit, AD - Authorised Dealer C: VAL DTLS - Valuation Details

FOB - Freight On Board, DEDUCT - Deduction , P/C - Packing Charge D: HS CD - Harmonized System Code, UQC - Unit Quantity Code

Scan QR Code using ICETRAK Mobile App for authentication.
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P
19/9/24
19/9/24

CB
19/9/24
19/9/24

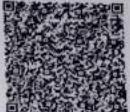
CB
19/9/24
19/9/24



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

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

Port Code	SB No	SB Date
INNSA1	7827044	26-FEB-24
IEC/Br	0312059264	0
GSTIN/TYPE	27AABCO7081K1Z3 GSN	
CB CODE	AAAFY8719LCH002	
TYPE	INV	ITEM
Nos	1	1
PKG	65	G.WT KGS
		2681



* SB22260220242034

PART - III - ITEM DETAILS

1.INVSN	2.ITEMSN	3.HS CD	4.DESCRIPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	1	62059090	MENS SHIRT OF BLEND CONTAINING COTTON & MMF	13260	PCS	8.75	116025	9537255	791.17
11.DUTYAMT 12.CESS RT 13.CESAMT 14.DBKCLMD 15.IGSTSTAT 16. IGST VALUE 17. IGST AMOUNT 18.SCHCOD									
			Y	LUT					
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC		22. STATE OF ORIGIN			23. DISTRICT OF ORIGIN		
Drawback, and ROSCTL	13260	NOS		Maharashtra			MUMBAI		
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes					N

INVOICE (1/1)

GLOSSARY

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

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19/3/24
19/3/24

P. Rayamajhi
19/3/24

CB
QY
19/3/24



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

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

Port Code	SB No	SB Date	
INNSA1	7827044	26-FEB-24	
IEC/Br	0312059264	0	
GSTIN/TYPE	27AABC07081K1Z3 GSN		
CB CODE	AAAFY8719LCH002		
TYPE	INV	ITEM	CONT
Nos	1	1	0
PKG	65	G.WT	KGS
			2681



* SB22260220242034

PART - IV - EXPORT SCHEME DETAILS

A. DRAWBACK & ROSL CLAIM

1.INV SNO	2.ITEM SNO	3.DBK SNO.	4.QTY/WT	5.VALUE	6.RATE	7.DBK AMT	8.STALEV	9.CENLEV	10.ROSL AMT
1	1	620502B	13260	9537255	2.5	238431.38	243984	177684	421668

B. AA / DFIA LICENCE DETAILS

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

C. JOBBING DETAILS

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

D. SINGLE WINDOW DECLARATION

1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	CHR	SQC			13260	NOS
1	1	DTY	GCESS			0	INR
1	1	ORC	DOO	482			
1	1	ORC	EPT	NCPTI			
1	1	ORC	STO	27			

E. SINGLE WINDOW DECLARATION - CONSTITUENTS

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

F. SINGLE WINDOW DECLARATION - CONTROL

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

G. SUPPORTING DOCUMENTS

1.INVSN	2.ITMSN	3.DOC TYPE CD	4.ICEGATE ID	5.IRN	6.PARTY CD	7.ISSUE PLA	8.ISS DT	9.EXP DT
1	1	934000	YSRLOG2023	202402260000969		UNITED ARAB	26-FEB-24	
1	1	331000	YSRLOG2023	202402260000976		UNITED ARAB	26-FEB-24	

H. INVOICE DETAILS

1.SNO	2.INVOICE NO	3.INVOICE AMOUNT	4.CURRENCY
1	OTPL/018/23-24	116025	USD

I. CONTAINER DETAILS

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

J. AR4 DETAILS

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

K. THIRD PARTY DETAILS

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

L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS

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

M. RODTEP DETAILS

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

Glossary

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

Scan QR Code using ICETRAK Mobile App for authentication.
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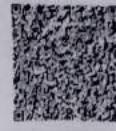
C B
 01/01/2024
 10:00 AM



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

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

Port Code	SB No	SB Date	
INNSA1	7827044	26-FEB-24	
IEC/Br	0312059264	0	
GSTIN/TYPE	27AAC07081K1Z3 GSN		
CB CODE	AAAFY8719LCH002		
TYPE	INV	ITEM	CONT
Nos	1	1	0
PKG	65	G.WT	KGS
			2681



* SB22260220242034

PART - IV - EXPORT SCHEME DETAILS

N. REEXPORT DETAILS

1.INVS 2.ITMSN 3.BE SITE ID 4.BE NUMBERS5.BE DATE6.BE INV SNO 7.BE ITEM S 8. BE QTY 9. BE UQC

OTHER ADDITIONAL INFORMATION

Glossary

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

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13
X
19/3/24

12
19/3/24

CD
Rajesh
19/3/24



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

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

Port Code	SB No	SB Date	
INNSA1	7827044	26-FEB-24	
IEC/Br	0312059264	0	
GSTIN/TYPE	27AABCO7081K1Z3 GSN		
CB CODE	AAAFY8719LCH002		
TYPE	INV	ITEM	CONT
Nos	1	1	0
PKG	65	G.WT KGS	2681



* SB22260220242034

PART - V - DECLARATIONS

A. DECLARATION STATEMENT

LET EXPORT COPY

DATE

AUTHORIZED SIGNATORY

CHA NAME :AAAFY8719LCH002

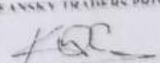
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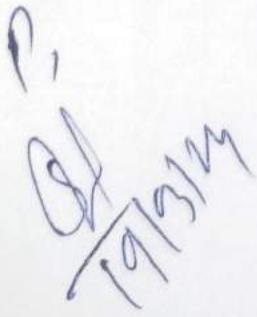
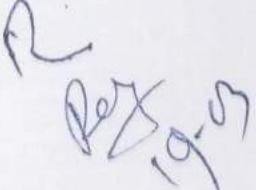
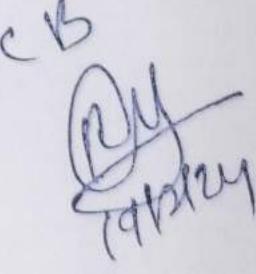
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19/3/23
 19/3/23

CB
 19/3/23

SHIPPER OCEANSKY TRADERS PRIVATE LIMITED CHERRY WOOD RESTAURANT, 24, ADI SHANKARACHARYA MARG, POWAI, MUMBAI, MUMBAI SUBURBAN, MAHARASHTRA-400076.				INVOICE		
				INVOICE NO OTPL/018/23-24	DATE 26.02.2024	
CONSIGNEE AJ WORLD CARGO FZCO D01-Dubai Airport Freezone Authority Dafza P.O Box: 54511, Dubai -UAE Tel: +971 4 2997799 / 2995995						
				COUNTRY OF ORIGIN OF GOODS INDIA		COUNTRY OF FINAL DESTINATION UAE
Pre-Carriage by N.A		Place of Receipt by Pre-carrier N.A		Terms of Delivery and Payment 160 DAYS FOB in USD		
Vessel Flight No BV SEA		Port of Loading NHAVA SHEVA				
Port of Discharge JEBEL ALI		Final Destination JEBEL ALI				
MARKS	NO OF PKGS	SR NO	DESCRIPTION	QTY	RATE	AMOUNT
SHT HO	65 PKGS	1	MENS SHIRT OF BLEND CONTAINING COTTON & MMF	13260 Pcs	\$ 8.75	\$ 116,025.00
TOTAL				13260.00	\$ 116,025.00	
USD ONE LAKH SIXTEEN THOUSAND TWENTY FIVE ONLY. 12.5% COMMISSION						
NETT WT 2551.00 KGS GROSS WT 2681.00 KGS				For OCEANSKY TRADERS PRIVATE LIMITED  Authorised Signatory		

SHIPPER

OCEANSKY TRADERS PRIVATE LIMITED
 CHERRY WOOD RESTAURANT, 24,
 ADI SHANKARACHARYA MARG, POWAI,
 MUMBAI, MUMBAI SUBURBAN,
 MAHARASHTRA-400076.

Packing List

CONSIGNEE

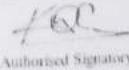
MR WORLD CARGOZEE
 100-101, Airport Economic Authority India
 P.O. Box 5451, Dehrado, U.K.
 Tel: 91-142997789/2995995

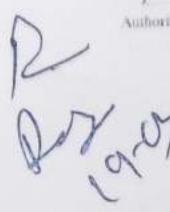
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 OTPL/018/23-24

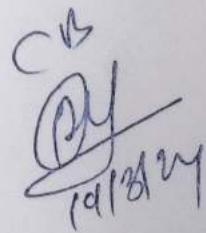
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 26.01.2024

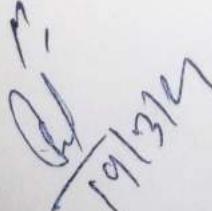
SR NO.	CRT NO.	MARKS	DESCRIPTION	QTY	PC	GROSS WT	NETT WT
1	13	SHT	MENS SHIRT	204	PC	45.00	45.00
2	14	SHT	MENS SHIRT	204	PC	45.00	45.00
3	15	SHT	MENS SHIRT	204	PC	45.00	45.00
4	16	SHT	MENS SHIRT	204	PC	45.00	45.00
5	17	SHT	MENS SHIRT	204	PC	45.00	45.00
6	18	SHT	MENS SHIRT	204	PC	45.00	45.00
7	19	SHT	MENS SHIRT	204	PC	45.00	45.00
8	20	SHT	MENS SHIRT	204	PC	45.00	45.00
9	21	SHT	MENS SHIRT	204	PC	45.00	45.00
10	22	SHT	MENS SHIRT	204	PC	45.00	45.00
11	23	SHT	MENS SHIRT	204	PC	45.00	45.00
12	24	SHT	MENS SHIRT	204	PC	45.00	45.00
13	25	SHT	MENS SHIRT	204	PC	45.00	45.00
14	26	SHT	MENS SHIRT	204	PC	45.00	45.00
15	27	SHT	MENS SHIRT	204	PC	45.00	45.00
16	28	SHT	MENS SHIRT	204	PC	45.00	45.00
17	29	SHT	MENS SHIRT	204	PC	45.00	45.00
18	30	SHT	MENS SHIRT	204	PC	45.00	45.00
19	31	SHT	MENS SHIRT	204	PC	45.00	45.00
20	32	SHT	MENS SHIRT	204	PC	45.00	45.00
21	33	SHT	MENS SHIRT	204	PC	45.00	45.00
22	34	SHT	MENS SHIRT	204	PC	45.00	45.00
23	35	SHT	MENS SHIRT	204	PC	45.00	45.00
24	36	SHT	MENS SHIRT	204	PC	45.00	45.00
25	37	SHT	MENS SHIRT	204	PC	45.00	45.00
26	38	SHT	MENS SHIRT	204	PC	45.00	45.00
27	39	SHT	MENS SHIRT	204	PC	45.00	45.00
28	40	SHT	MENS SHIRT	204	PC	45.00	45.00
29	1	HO	MENS SHIRT	204	PC	38.00	36.00
30	2	HO	MENS SHIRT	204	PC	46.00	44.00
31	3	HO	MENS SHIRT	204	PC	35.00	33.00
32	4	HO	MENS SHIRT	204	PC	52.00	50.00
33	5	HO	MENS SHIRT	204	PC	38.00	36.00
34	6	HO	MENS SHIRT	204	PC	48.00	44.00
35	7	HO	MENS SHIRT	204	PC	40.00	38.00
36	8	HO	MENS SHIRT	204	PC	38.00	36.00
37	9	HO	MENS SHIRT	204	PC	39.00	37.00
38	10	HO	MENS SHIRT	204	PC	37.00	35.00
39	11	HO	MENS SHIRT	204	PC	38.00	36.00
40	12	HO	MENS SHIRT	204	PC	38.00	36.00
41	13	HO	MENS SHIRT	204	PC	51.00	49.00
42	14	HO	MENS SHIRT	204	PC	45.00	43.00
43	15	HO	MENS SHIRT	204	PC	43.00	41.00
44	16	HO	MENS SHIRT	204	PC	38.00	36.00
45	17	HO	MENS SHIRT	204	PC	35.00	36.00
46	18	HO	MENS SHIRT	204	PC	46.00	44.00
47	19	HO	MENS SHIRT	204	PC	38.00	36.00
48	20	HO	MENS SHIRT	204	PC	38.00	36.00
49	21	HO	MENS SHIRT	204	PC	38.00	36.00
50	22	HO	MENS SHIRT	204	PC	38.00	36.00
51	23	HO	MENS SHIRT	204	PC	38.00	36.00
52	24	HO	MENS SHIRT	204	PC	38.00	36.00
53	25	HO	MENS SHIRT	204	PC	38.00	36.00
54	26	HO	MENS SHIRT	204	PC	30.20	36.00
55	27	HO	MENS SHIRT	204	PC	38.00	36.00
56	28	HO	MENS SHIRT	204	PC	38.00	36.00
57	29	HO	MENS SHIRT	204	PC	38.00	36.00
58	30	HO	MENS SHIRT	204	PC	38.00	36.00
59	31	HO	MENS SHIRT	204	PC	35.00	36.00
60	32	HO	MENS SHIRT	204	PC	38.00	36.00
61	33	HO	MENS SHIRT	204	PC	38.00	36.00
62	34	HO	MENS SHIRT	204	PC	38.00	36.00
63	35	HO	MENS SHIRT	204	PC	38.00	36.00
64	36	HO	MENS SHIRT	204	PC	38.00	36.00
65	37	HO	MENS SHIRT	204	PC	38.00	36.00
TOTAL	65					13260.00	2681.00
							2851.00

For OCEANSKY TRADERS PRIVATE LIMITED


 Authorised Signatory


 20/2/2024


 20/2/2024

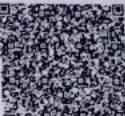

 20/2/2024



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

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

Port Code	SB No	SB Date	
INNSA1	7827008	26-FEB-24	
IEC/Br	0312059264	0	
GSTIN/TYPE	27AABC07081K1Z3 GSN		
CB CODE	AAAFY8719LCH002		
TYPE	INV	ITEM	CONT
Nos	1	1	0
PKG	43	G.WT	KGS
			3909



* SB22260220242034

PART - I - SHIPPING BILL SUMMARY

A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBMING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRC	10.RE-EXP	11.LUT
	SEA	Y	Y	N	Y	Y	N	N	N	N	Y
12.PORT OF LOADING		INNSA1 (Jawaharlal Nehru (Nh))									
14.STATE OF ORIGIN		Maharashtra									
16.PORT OF DISCHARGE		AEJEA (Jebel Ali)									
1. EXPORTER'S NAME & ADDRESS OCEANSKY TRADERS PRIVATE LIMITED Shop no 279, Pawai Plaza Hiranandani Bus Park Pawai, Near A. ANDHERI EAST, MUMBAI. 2.Type Private											
3. AD CODE:		0180173									
4. RBI WAIVER NO. & DT											
5.CB NAME		YSR LOGISTICS									
6.AEO											
C. VALU SUMMA	1.FOB VALUE	2.FREIGHT	3.INSURANC	4.DISCOU	5.COM	D. EX.PR.		1.DBK CLAIM		2. IGST AMT	3.CESS AMT
	9582259.5	0	0	0	1197782			276320	4.IGST VALUE	5.RODTEP AMT	6.ROSCTL AMT
E. MANIFEST DETAILS	6.DEDUCTIONS	7.P/C	8.DUTY	9.CESS			1.SNO	2.INV NO.	3. INV AMT.	4.CURRENC	
	0	0					1	OTPL/017/23-24	116572.5	USD	
1.MAWB NO.		2.MAWB DT	3.HAWB NO.	4.HAWB DT	N.O.C.	F. INVOICE SUMMARY		1.SR.NO			
24PCEG0226616919600			5. CIN NO.	5. CIN DT.	6. CIN SITE ID			2.CHALLAN NO			
			26-FEB-24		INNSA1						
G. EQUIPMENT DETAILS	1.CONTAINER		2.SEAL	3.DATE	4.S No	H CHALLAN DETAILS					
I. ANNEX DETAILS	1.SEAL TYPE		2.NATURE OF CARGO			3.NO. OF PACKETS		4.NO. OF CONTAINERS	5.LOOSE PACKETS		
	WAREHOUSE SEALED		CONTAINERISED			43		0	0		
6.MARKS & NUMBERS		AS PER INVOICE, "WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RoDTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"									
J.PROCESS DETAILS	1.EVENT		2.DATE	3.TIME	4.LEO NO.			39/930			
	5.Submission Certified that has been stuffed in		26-FEB-24 26-FEB-24 26-FEB-24	08:55 11:32 15:01	6.LEO Date. 8.BRC Realisation Date			26-FEB-24 30-NOV-24			
7.Examination											
9.LEO		No. B SIU 26-FEB-24		19:09	& Sealed						

with Customs bottle seal no. 4403528

Under general supervision on

at JWR CFS (JNCH)
 जरावरी चारसिया
 SHOBHARAM CHAURASIA
 अधिकारी (SUPERINTENDENT (P))
 अधिकारी (P)
 INDIAN CUSTOMS

Signature Not Verified

Digitally signed by DS DIRECTORATE GENERAL OF SYSTEMS AND DATA MANAGEMENT 01
 Date: 2024-02-26 20:38:01 IST
 Reason: CUSTOMS
 Location: INDIA

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

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Page 1 Of 6
 Key 10/03/24

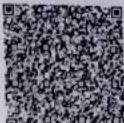


INDIAN CUSTOMS EDI SYSTEM
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
GOVERNMENT OF INDIA

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

Port Code	SB No	SB Date	QR
INNSA1	7827008	26-FEB-24	
IEC/Br	0312059264	0	
GSTIN/TYPE	27AABC07081K1Z3 GSN		
CB CODE	AAAFY8719LCH002		
TYPE	INV	ITEM	CONT
Nos	1	1	0
PKG	43	G.WT	KGS
			3909

* SB2260220242034



PART - II - INVOICE DETAILS

A. REF	1.S.No	2.INVOICE No. & Dt.	3.P.O.No. & Dt.	4.LoC No. & Dt	5.Contract No.&Dt	6.AD code	7.INVTERM	
	1	OTPL/017/23-24 26/02/2024				0180173	FOB	
B. TRANSACTION PARTIES	1.EXPORTER'S NAME & ADDRESS				2.BUYER'S NAME & ADDRESS			
	OCEANSKY TRADERS PRIVATE LIMITED Shop no 279, Pawai Plaza Hiranandani Bus Park Pawai, Near A. 400076				VIBE FASHION GARMENTS TRADING LLC OFFICE NO 4804-049, 48TH FLOOR, ASPIN COMMERCIAL TOWER, SHEIKH ZAYED ROAD, DUBAI UAE			
C. VAL DTLS	3.THIRD PARTY NAME & ADDRESS				4.BUYER AEO STATUS			
1.INVOICE VALUE	2.FOB VALUE	3.FREIGHT	4.INSURANCE	5.DISCOUNT	6.COMMISON	7.DEDUCT	8.P/C	9.EXCHANGE RATE
116572.5 USD	116572.5 USD	0	0	0	14571.56 USD	0		1 USD INR 82.2
1.ItemSNo	2.HS CD	3.DESCRIPTION			4.QUANTITY	5.UQC	6.RATE	7.VALUE(F/C)
1	61099090	MENS T-SHIRT OF BLEND CONTAINING COTTON & MMF			17270	PCS	6.75	116572.5

Glossary

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

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Fay Farley

CP
O. H. Martin



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

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

Port Code	SB No	SB Date	
INNSA1	7827008	26-FEB-24	
IEC/Br	0312059264	0	
GSTIN/TYPE	27AABCO7081K1Z3 GSN		
CB CODE	AAAFY8719LCH002		
TYPE	INV	ITEM	CONT
Nos	1	1	0
PKG	43	G.WT KGS	3909



* SB22260220242034

PART - III - ITEM DETAILS

1.INVSN	2.ITEMSN	3.HS CD	4.DESCRIPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	1	61099090	MENS T-SHIRT OF BLEND CONTAINING COTTON & MMF	17270	PCS	6.75	116572.5	9582259.5	610.34
11.DUTYAMT	12.CESS RT	13CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18SCHCOD		60
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	Y	LUT					
Drawback, and ROSCTL	17270	NOS			Maharashtra				MUMBAI
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28.REWARD BENEFIT	29.THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

INVOICE (1/1)

GLOSSARY

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

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19/3/23

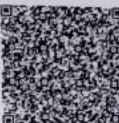
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GJM



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

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

Port Code	SB No	SB Date	
INNSA1	7827008	26-FEB-24	
IEC/Br	0312059264	0	
GSTIN/TYPE	27AABC07081K1Z3 GSN		
CB CODE	AAAFY8719LCH002		
TYPE	INV	ITEM	CONT
Nos	1	1	0
PKG	43	G.WT	KGS
			3909



* SB22260220242034

PART - IV - EXPORT SCHEME DETAILS

A. DRAWBACK & ROSL CLAIM

1.INV SNO	2.ITEM SNO	3.DBK SNO.	4.QTY/WT	5.VALUE	6.RATE	7.DBK AMT	8.STALEV	9.CENLEV	10.ROSCTL AMT
1	1	610902B	17270	9582259.5	3.3	276320	169246	162898	332144

B. AA / DFIA LICENCE DETAILS

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

C. JOBBING DETAILS

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

D. SINGLE WINDOW DECLARATION

1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	CHR	SQC			17270	NOS
1	1	DTY	GCESS			0	INR
1	1	ORC	DOO	482			
1	1	ORC	EPT	NCPTI			
1	1	ORC	STO	27			

E. SINGLE WINDOW DECLARATION - CONSTITUENTS

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

F. SINGLE WINDOW DECLARATION - CONTROL

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

G. SUPPORTING DOCUMENTS

1.INVSN	2.ITMSNO	3.DOC TYPE CD	4.ICEGATE ID	5.IRN	6.PARTY CD	7.ISSUE PLA	8.ISS DT	9.EXP DT
1	1	934000	YSRLOG2023	2024022600000968		UNITED ARAB	26-FEB-24	
1	1	331000	YSRLOG2023	2024022600000975		UNITED ARAB	26-FEB-24	

H. INVOICE DETAILS

1.SNO	2.INVOICE NO	3.INVOICE AMOUNT	4.CURRENCY
1	OTPL/017/23-24	116572.5	USD

I. CONTAINER DETAILS

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

J. AR4 DETAILS

1.INVSN	2.ITMSN	3.AR4 NUMBER	4.AR4 DATE	5.COMMISSIONER RATE	6.DIVISION	7.RANGE

K. THIRD PARTY DETAILS

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

L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS

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

M. RODTEP DETAILS

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

Glossary

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

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 19/01/2024



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

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

Port Code	SB No	SB Date
INNSA1	7827008	26-FEB-24
IEC/Br	0312059264	0
GSTIN/TYPE	27AABC07081K1Z3 GSN	
CB CODE	AAAFY8719LCH002	
TYPE	INV	ITEM
Nos	1	1
PKG	43	G.WT KGS
		3909



* SB22260220242034

PART - IV - EXPORT SCHEME DETAILS

N. REEXPORT DETAILS

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

Glossary

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

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19/03/24



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

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

Port Code	SB No	SB Date
NINSA1	7827008	26-FEB-24
IEC/Br	0312059264	0
GSTIN/TYPE	27AAC07081K1Z3 GSN	
CB CODE	AAAFY8719LCH002	
TYPE	INV	ITEM
Nos	1	1
PKG	43	G.WT KGS 3909



* SB2226/220242034

PART - V - DECLARATIONS

LET EXPORT COPY

DATE

PLACE

AUTHORIZED SIGNATORY

CHA NAME :AAAFY8719LCH002

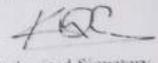
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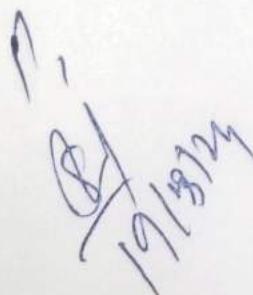
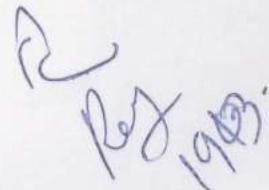
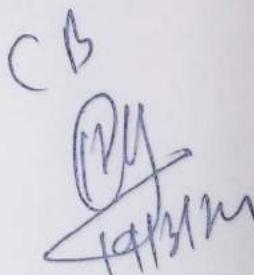
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19/02/2024

CS
Ajay
19/02/2024

19/02/2024

SHIPPER OCEANSKY TRADERS PRIVATE LIMITED CHERRY WOOD RESTAURANT, 24, ADI SHANKARACHARYA MARG, POWAI, MUMBAI, MUMBAI SUBURBAN, MAHARASHTRA-400076.	INVOICE					
	INVOICE NO.			DATE		
	OTPL/017/23-24			26.02.2024		
CONSIGNEE VIBE FASHION GARMENTS TRADING LLC OFFICE NO 4804/049, 48TH FLOOR, ASPIN COMMERCIAL TOWER, SHEIKH ZAYED ROAD, DUBAI UAE Email: vibefashiongarments@gmail.com TEL: 0564746643						
	COUNTRY OF ORIGIN OF GOODS			COUNTRY OF FINAL DESTINATION		
	INDIA			UAE		
	Terms of Delivery and Payment 160 DAYS					
Pre-Carriage by N.A	Place of Receipt by Pre-carrier N.A	FOB in USD				
Vessel Flight No RV SEA	Port of Loading NHAVA SHEVA					
Port of Discharge JEBEL ALI	Final Destination JEBEL ALI					
MARKS	NO OF PKGS	SR NO.	DESCRIPTION	QTY	RATE	AMOUNT
HASSAN RAZA - 1166 SPR	43 PKGS	1	MENS T-SHIRT OF BLEND CONTAINING COTTON & MMF	17270 Pcs	\$ 6.75	\$ 116,572.50
TOTAL				17270.00	\$ 116,572.50	
USD ONE LAKH SIXTEEN THOUSAND FIVE HUNDRED SEVENTY TWO AND FIFTY CENTS ONLY.						12.5% COMMISSION
NETT WT 3823.00 KGS GROSS WT 3909.00 KGS						For OCEANSKY TRADERS PRIVATE LIMITED  Authorised Signatory

SHIPPER

OCEANSKY TRADERS PRIVATE LIMITED
 CHERRY WOOD RESTAURANT, 24,
 ADI SHANKARACHARYA MARG, POWAI,
 MUMBAI, MUMBAI SUBURBAN,
 MAHARASHTRA - 400076.

Packing List

CONSIGNEE

VIRE FASHION GARMENTS TRADING LLC
 OFFICE NO 4804-049, 4TH FLOOR,
 ASPIN COMMERCIAL TOWER,
 SHEIKH ZAYED ROAD, DUBAI UAE

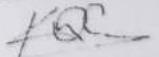
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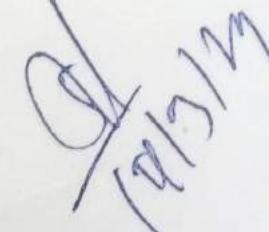
OTPL/017/23-24

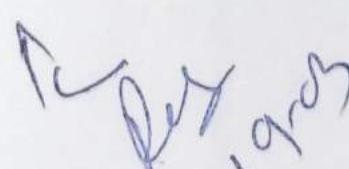
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26.02.2024

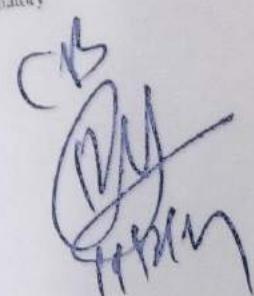
SR NO.	CRT NO.	MARKS	DESCRIPTION	QTY	MU	GROSS WT	NETT WT
1	101	ASSAN RAZA - 11	MENS T-SHIRT	400	PCS	91.00	89.00
2	102	ASSAN RAZA - 11	MENS T-SHIRT	400	PCS	91.00	89.00
3	103	ASSAN RAZA - 11	MENS T-SHIRT	400	PCS	91.00	89.00
4	104	ASSAN RAZA - 11	MENS T-SHIRT	400	PCS	91.00	89.00
5	105	ASSAN RAZA - 11	MENS T-SHIRT	400	PCS	91.00	89.00
6	106	ASSAN RAZA - 11	MENS T-SHIRT	400	PCS	91.00	89.00
7	107	ASSAN RAZA - 11	MENS T-SHIRT	400	PCS	91.00	89.00
8	108	ASSAN RAZA - 11	MENS T-SHIRT	400	PCS	91.00	89.00
9	109	ASSAN RAZA - 11	MENS T-SHIRT	400	PCS	91.00	89.00
10	110	ASSAN RAZA - 11	MENS T-SHIRT	400	PCS	91.00	89.00
11	111	ASSAN RAZA - 11	MENS T-SHIRT	400	PCS	92.00	90.00
12	112	ASSAN RAZA - 11	MENS T-SHIRT	400	PCS	91.00	89.00
13	113	ASSAN RAZA - 11	MENS T-SHIRT	400	PCS	86.00	84.00
14	114	ASSAN RAZA - 11	MENS T-SHIRT	440	PCS	91.00	89.00
15	115	ASSAN RAZA - 11	MENS T-SHIRT	430	PCS	91.00	89.00
16	116	ASSAN RAZA - 11	MENS T-SHIRT	400	PCS	91.00	89.00
17	117	ASSAN RAZA - 11	MENS T-SHIRT	400	PCS	91.00	89.00
18	118	ASSAN RAZA - 11	MENS T-SHIRT	400	PCS	91.00	89.00
19	119	ASSAN RAZA - 11	MENS T-SHIRT	400	PCS	91.00	89.00
20	120	ASSAN RAZA - 11	MENS T-SHIRT	400	PCS	91.00	89.00
21	121	ASSAN RAZA - 11	MENS T-SHIRT	400	PCS	91.00	89.00
22	122	ASSAN RAZA - 11	MENS T-SHIRT	400	PCS	91.00	89.00
23	123	ASSAN RAZA - 11	MENS T-SHIRT	400	PCS	91.00	89.00
24	124	ASSAN RAZA - 11	MENS T-SHIRT	400	PCS	91.00	89.00
25	125	ASSAN RAZA - 11	MENS T-SHIRT	400	PCS	91.00	89.00
26	126	ASSAN RAZA - 11	MENS T-SHIRT	400	PCS	91.00	89.00
27	127	ASSAN RAZA - 11	MENS T-SHIRT	400	PCS	91.00	89.00
28	128	ASSAN RAZA - 11	MENS T-SHIRT	400	PCS	91.00	89.00
29	129	ASSAN RAZA - 11	MENS T-SHIRT	400	PCS	91.00	89.00
30	130	ASSAN RAZA - 11	MENS T-SHIRT	400	PCS	91.00	89.00
31	131	ASSAN RAZA - 11	MENS T-SHIRT	400	PCS	91.00	89.00
32	132	ASSAN RAZA - 11	MENS T-SHIRT	400	PCS	91.00	89.00
33	396	SFIR	MENS T-SHIRT	400	PCS	91.00	89.00
34	397	SFIR	MENS T-SHIRT	400	PCS	91.00	89.00
35	398	SFIR	MENS T-SHIRT	400	PCS	91.00	89.00
36	399	SFIR	MENS T-SHIRT	400	PCS	91.00	89.00
37	400	SFIR	MENS T-SHIRT	400	PCS	91.00	89.00
38	401	SFIR	MENS T-SHIRT	400	PCS	91.00	89.00
39	402	SFIR	MENS T-SHIRT	400	PCS	91.00	89.00
40	403	SFIR	MENS T-SHIRT	400	PCS	91.00	89.00
41	404	SFIR	MENS T-SHIRT	400	PCS	91.00	89.00
42	405	SFIR	MENS T-SHIRT	400	PCS	91.00	89.00
43	406	SFIR	MENS T-SHIRT	400	PCS	91.00	89.00
TOTAL	43					17270.00	3909.00
							3823.00

For OCEANSKY TRADERS PRIVATE LIMITED


 Authorised Signatory


 12/3/23


 26/2/23


 26/2/23

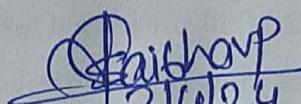
**Market Enquiry Report of M/s. Oceansky Traders Pvt Ltd (IEC:0312059264)
conducted on 03.04.2024.**

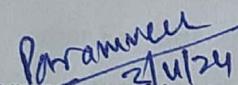
As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Vaibhav Padwal, authorized representative of exporter, conducted a market survey of goods covered under Shipping Bills No.7826956, 7826995, 7827044, 7827055 & 7827008 dtd 26.02.2024 presented for export by M/s. Oceansky Traders Pvt Ltd (IEC:0312059264). The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bills. Market enquiry was conducted on 03.04.2024 in wholesale market near Masjid Bunder, Mumbai.

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

1	A S/B No.	B Item No	C Item Description	D Shop 1	E Shop 2	F Shop 3	G	H	I	J
				Zikra Kids Wear Jilani Mansion Shop No 6 kolsa Street Em Merchant Rd. Opp Pydhonie Mumbai 400003	Haleema Dresses 17/21, grd floor, Shop No. 2, Tawwakkal Building Mumbai 400003	Klassy Kids 195, E.M. Road, Pydhonie, Mumbai 400003	Average wholesale price	PMV	Declared FOB	Re-determined FOB Value= Declared FOB + (Re-determined PMV/Declared PMV)
2	7827055 dtd 26/02/24	1	Mens shirt of blend containing cotton and MMF	610	575	580	588	791.00	9528624	7087240
3										
4										
5		1	Babies frock of MMF	300	280	290	290	610.00	274650	130571
6		2	bedsheet of cotton	350	400	400	383	723.00	131520	69732
7		3	Boys 2PCS suit of MMF	300	310	305	305	719.00	319557	135556
8		4	Girls 2PCS suit of MMF	300	310	305	305	724.00	619459	260960
9		5	Girls frock of MMF	300	310	305	305	710.00	1122770	482317
10		6	Girls frock with bag of MMF	350	300	320	323	719.00	2859672	1285991
11		7	Girls underwear of cotton	80	75	70	75	136.00	221940	122393
12	7826956 dtd 26/02/24	8	Ladies maxi with dupatta of MMF	400	400	410	403	810.00	26485	13188
13		9	ladies Handbag of PVC	271	271	271	271	271.00	26879	26879
14		10	Mens shirt of blend containing g cotton and MMF	610	575	580	588	791.00	1027090	763933
15		11	Mens track pant of MMF	500	510	490	500	805.00	1155897	717948
16		12	Mens T-shirt of blend contain cotton and MMF	400	420	450	423	610.00	665820	462072
17		20	Woven fabric of cotton containing 85% of wt. or more by wt. of cotton	130	150	120	133	195.00	871460	595870
18										
19		1	Boys 2PCS suit of MMF	300	310	305	305	719.00	223494	94806
20		2	Ladies dupatta of MMF	130	155	150	145	565.00	2056541	527785
21	7826995 dtd 26/02/24	3	Ladies maxi with dupatta of MMF	400	400	410	403	810.00	4386184	2184067
22		4	Woven fabric of synthetic staple fibre containing 85% of wt. or more by wt. of synthetic staple fibre	150	135	130	138	199.00	2853294	1983446
23										
24	7827008 dtd 26/02/24	1	Mens T-shirt of blend contain cotton and MMF	400	420	450	423	610.00	9582260	6649984
25										
26	7827044 dtd 26/02/2024	1	Mens shirt of blend containing g cotton and MMF	610	575	580	588	791.00	9537255	7093660
27										

The value of other items are not disputed. 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 .


~~Vaibhav
314124~~
(Vaibhav Padwal)
Authorized representative of exporter


(Paramveer Singh Nain)
IO/SIIB(X)



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



CUS/SIIB/MISC/184/2024-SIIB(E)

Date: .04.2024

To,

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

MS
2.4.2024

Sub: Testing of sample pertaining to Shipping Bill No. 7826995 dtd 26.02.2024 by M/s. Oceansky Traders- reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 7826995 dtd 26.02.2024 testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	7826995 dtd 26.02.2024	Ladies Dupatta of MMF	1

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

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

Thanking you.

Yours sincerely,

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

Encl: as above.

Lab No 240/STIB(X) dt. 01/04/24

SB No-7826995 Date- 26/02/24

Report:- The sample as received is in the form of readymade textile article, it is made of yarn dyed knitted fabric decorated with small glass beads. It is composed of spun yarns of viscose, filament yarns of polyester, together with elastomeric yarns.

Total weight of sample = 380.3 g

percentage of viscose = 56.2 %

percentage of polyester = 39.8 %

percentage of elastomeric yarns = balance.

17.04.24

JHALAK DAS
CHEMICAL ASSISTANT

Dr. Purnima Mishra
रसायन परीक्षक ग्रेड-1 / Chemical Examiner Grade-1
जवाहरलाल नेहरू सीनरी नेटवर्क लैबरेटरी
न्हवा शेवा / Nhava Sheva



सत्यमय जयते

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



CUS/SIIB/MISC/184/2024-SIIB(E)

Date: .04.2024

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 7827008 dtd 26.02.2024 by M/s. Oceansky Traders– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 7827008 dtd 26.02.2024 testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	7827008 dtd 26.02.2024	Men's T-shirt of blend containing cotton & MMF	1

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

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

Thanking you.

Yours sincerely,

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

Encl: as above.

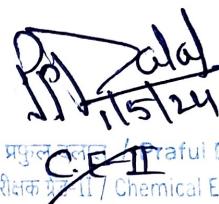
Lab No. 264 / STIB CX) dt. 01/04/24

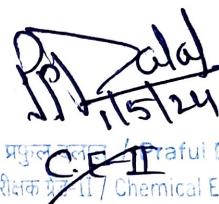
S/B NO: 7827008, Date: 26.02.2024

Report: The Sample as received is in the form of ready made garment (T-shirt). It is made of dyed and printed Knitted fabric. It is wholly composed of Spun yarn of Cotton. Total weight of the sample = 266.4 gm
Sealed remnant sample returned

R. Uday
01/05/24

Dr. UDAYA KUMAR
Chemical Assistant


R. Uday
01/05/24


P. Dalal
01/05/24
प्रतुल दल / Prafui Dalal
रसायन परीक्षक ग्र. II / Chemical Examiner Gr. II
जवाहरलाल नेहरू सौमान्यलक भवन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
न्हावा शेवा / Nhava Sheva



सर्वमय जयते

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



CUS/SIIB/MISC/184/2024-SIIB(E)

Date: .04.2024

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 7826995 dtd 26.02.2024 by M/s. Oceansky Traders- reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 7826995 dtd 26.02.2024 testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	7826995 dtd 26.02.2024	Ladies Maxi with dupatta of MMF	1

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

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

Thanking you.

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

Encl: as above.

Lab No. 243/SCIB (x) dt. 01/04/24

S.B No-7826995, 26/02/2024

Report- The sample as received is in the form of a readymade textile article (described as Ladies Maxi with dupatta of MMF). Both dress and dupatta are made of printed woven fabric composed of viscose yarns.

Total weight of the sample=631.0gm

Weight of dress=414.0 gm

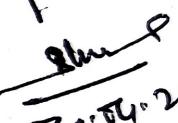
Weight of dupatta=217.0 gm

GSM of the dress =123.15

GSM of the dupatta =130.14

Sealed remnant sample returned.


30/04/2024
RAMBABU KANAKAPUDI
Chemical Assistant


30.04.2024
डॉ. रवि शंकर शर्मा
Dr. Ravi Shankar Sharma
राष्ट्रीय विनियोग परीक्षा परिषद् ॥
Chemical Examiner Cr II



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



CUS/SIIB/MISC/184/2024-SIIB(E)

Date: 04.2024

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 7826956 dtd 26.02.2024 by M/s. Oceansky Traders- reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 7826956 dtd 26.02.2024 testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	7826956 dtd 26.02.2024	Girls frock of MMF	1

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

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

Thanking you.

Yours sincerely,

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

Encl: as above.

Lab No. 234 / STEB (X) dt- 01/04/24

SB No - 7826956 Date - 26.02.24

Report:- The sample as received is in the form of dyed woven readymade garment (Textile article) with woven printed frill fabric stitched at front side, dyed woven lining fabric stitched at the inner lower part of the garment, elastic band stitched at the end of the sleeves and a plastic button stitched at the back side. Dyed woven base fabric is wholly composed of spun yarns of viscose along with metalised polyester yarns at regular interval at one side. Dyed woven lining fabric is wholly composed of cotton and woven printed frill fabric is composed of viscose yarns & metalised polyester yarns.

Total weight of sample = 147.2 g

weight of base fabric (made of viscose) = 117.1 g

weight of lining fabric (made of cotton) = 20.50 g

weight of printed frill designed item (made of viscose) = 8.5 g

weight of elastic bands = 0.5 g

weight of button = balance

G.S.M of woven base fabric = 112.8

G.S.M of woven lining fabric = 57.4

Sealed remnant returned.

16.04.24

JHALAK DAS
CHEMICAL ASSISTANT

Dr. Purushottam Mishra
राजन परीक्षक ग्रेड-1 / 16.04.24 Examiner Grade-1
जवाहरलाल नेहरू कस्टम हाउस लॉबरेटरी
न्हवा शेर्वा / Nhava Sheva



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



CUS/SIIB/MISC/184/2024-SIIB(E)

Date: .04.2024

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 7827055 dtd 26.02.2024 by M/s. Oceansky Traders- reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 7827055 dtd 26.02.2024 testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	7827055 dtd 26.02.2024	Men's Shirt of blend containing cotton & MMF	1

The above-mentioned sealed envelopes are being sent herewith. The test may be conducted on the samples and report may be given on the following parameters: -
a. Detailed analysis of composition
b. Nature of the sample
c. Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

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

Encl: as above.

Lab No. 263 / SIEB (X) dt-01/04/24

SB NO7827055/26.02.24

Report: The sample as received is in the form of readymade garment (Full sleeve Shirt). The Shirt is made of yarn dyed woven base fabric stitched with dyed woven fabric and non woven fabric at sleeves end and collar and fitted with plastic buttons. The base fabric is wholly composed of spun yarn of cotton. Dyed woven fabric stitched at sleeves end and collar, is composed of spun yarn of cotton yarn at one side and polyester filament yarns on the other side.

g. composition of dyed woven stitched fabric: Cotton = 66.62%, Polyester = balance
Wt. of Full sleeve Shirt = 236.2 gm

Wt of yarn dyed woven base fabric = 216.4 gm

Wt of dyed woven fabric stitched at sleeves end collar = 9.2 gm

Wt of non woven fabric stitched at sleeve end = 7.1 gm

Wt of plastic button = balance

GSM of base fabric = 160.85

Sealed remnant returned.

Ans
Raw
18.4.24

Raw
18.4.24

Dr. T. C. TANWAR
रसायन परीक्षक - I
CHEMICAL EXAMINER GR-I

Lab
18.04.24
Chemical Examiner



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



CUS/SIIB/MISC/184/2024-SIIB(E)

To,

The Additional Commissioner of Customs
CEAC, JNCH
Nhava Sheva.

Sir,

**Sub: NOC for Provisional release of the goods for Export
covered under Shipping Bill No. 7826956, 7826995, 7827044, 7827055
& 7827008 dtd 26.02.2024 of exporter M/s. OCEANSKY TRADERS
PRIVATE LIMITED (IE Code 312059264) -reg.**

Please refer to the subject mentioned above.

The Exporter M/s OCEANSKY TRADERS PRIVATE LIMITED (IE Code 312059264) - has filed 05 Shipping Bill No. 7826956, 7826995, 7827044, 7827055 & 7827008 dtd 26.02.2024 for export of RMG. Based on the NCTC inputs, the same was held by this unit vide hold letter dated 04.03.2024.

The Red Flags according to the NCTC alert are as follows:

1. Dormant exporter, which is a Private Limited Company
2. Spurt of exports to risky countries with suspicious local supply chain.
3. Export of sensitive commodities viz. RMGs to high risk consignees and sensitive destination situated in UAE
4. As multiple SBs have been filed on same day in a spurt manner, there is high probability of mis-declaration, misclassification and over-valuation for higher undue export benefits and ITC refunds.
5. The supply chain of the exporter is improper and appears to be manipulated and are mere paper-based book transactions.
6. Mismatch in GST/IEC address and address in shipping bills and other factors discussed above, indicate possibility that the IEC may be dummy and used by multiple entities.

Statement of Shri Rajan Sarang, G-Card Holder of CB firm M/s YSR Logistics, recorded under Section 108 of the Custom Act, 1962 in the office of SIIB (X), JNCH, Nhava Sheva situated at C-604, Jawaharlal Nehru Custom House, Nhava Sheva, District - Raigad, Maharashtra-400707 on 25.03.2025.

In compliance to the Summons, issued under seal and signature of Shri Jaganpreet, Appraiser of Customs. I present myself as to give statement under Section 108 of Custom Act, 1962 as G-Card Holder of M/s YSR Logistics, I have been explained the provisions of Section 108 of Custom Act, 1962. I have also been explained that giving false evidence under this enquiry is an offence punishable u/s 193 of the Indian Penal Code 1860. I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law, or for any adjudication proceedings. Having been understood the provisions of sections 108 of the Customs Act 1962, I am giving my true, correct and voluntary statement which goes below:

My full name is Rajan Sarang, having age 48 years old (DOB: 1974). I am G-Card no- 6493/2023 at CB firm M/s YSR Logistics. I can read, write, and understand Hindi and English. Our CB license no-AAAFY8719L(11/2708). I am requesting officer of SIIB (X) to type my statement on computer as per my say. My mobile No. is 7275506770. For the proof of my identity, I am submitting self-attested copy of my G-card issued by Mumbai Customs.

On being asked about my CHA company's office, I state that the company's office is situated at D2/274, Gujmukh CHS, RSC-35, Gorai, Borivali(W), Mumbai-400091.

Q.1 What is your job profile in CB firm M/s YSR Logistics? Have you been authorized to give statement on behalf of CB?

Ans. I am power of attorney/G-Card Holder, in CB firm M/s YSR Logistics, and supervises all work pertaining to export and fully authorized to give statement.

Q.2 How did you get shipment from M/s OCEANSKY TRADERS PRIVATE LIMITED (IEC-0312059264).

Ans. We got order for shipment from the official email of M/s Oceansky Traders Pvt Ltd. As they were our new client, we thoroughly check documents before filing related to Customs clearance angle.

Q.3 Who handles the documentation work in your CB firm?

Ans. I myself with my subordinate staff handle the documentation work in my CB firm.

Q.4 What amount you used to get from the Exporter M/s OCEANSKY TRADERS PRIVATE LIMITED (IEC-0312059264) agency charges? When did you get their last order?

Ans. We used to get Rs. 1500-2000 per container from all exporters including M/s OCEANSKY TRADERS PRIVATE LIMITED (IEC-0312059264) as agency charges. We got last orders for export in Feb/March2024; thereafter they did not contact us for any other export order.

Q.5 Did you file 05 Shipping Bills No- 7826956, 7826995, 7827044, 7827055 & 7827008 all dtd 26.02.2024 on behalf of the Exporter M/s OCEANSKY TRADERS PRIVATE LIMITED (IEC-0312059264). Do you



agree with 100% examination done under panchanama. Please comments?

Ans. Yes, we filed above 05 shipping bill and I agree with 100% examination done by SIIB(X) on 19.03.2024 as I was present during this examination.

Q 6. Do you know that goods found misdeclared/overvalued. Why did not you inform/suggest exporter to declare fair value?

Ans. We file documents as given by the exporter, we mainly check export policy, CTH as per given description, GATT declaration which was found correct during examination. As far as value is concerned they showed us purchase order/Tax invoice and we filed shipping bill accordingly.

Q.7 Did your firm verified the KYC and other related documents of shipping bills and goods before filing shipping bills of the exporter M/s OCEANSKY TRADERS PRIVATE LIMITED (IEC-0312059264)? Have you verified the exporter through physical verification?

Ans Yes, we obtained the KYC and verified the genuineness of address of the exporter through DGFT website online & followed CBLR Rules 2018. Documents included Pan card, Aadhar card, IEC copy, GSTR copies and tax invoices. I am submitting the documents for your reference. We also verified the IEC and GST registration of the exporter on online portals of DGFT and GST. we have not done any physical verification.

Q.8 Have you verified the address physically of M/s OCEANSKY TRADERS PRIVATE LIMITED (IEC-0312059264)?

Ans. No, we did not physically verify address at the time of KYC before filing Shipping Bills.

Q.9 Do you have any contact with the exporter at present? Why the exporter is not responding to the Summons?

Ans No, at present the exporter is not in contact with us. We have not much idea about the exporter.

Q.10 It is given understood that the exporter M/s HIGH STREET EXIM (IEC-FJBPB1967G) is non-existence?

Ans. At the time of filing of these 05 shipping bills in Feb2024, the exporter address was online verified by us. They have also submitted us copy of GSTR returns also. As of now, I don't have much idea.

Q.11 In this case, did not you doubt that proprietor/Exporter may be frontman and someone other was actual owner & from where they will finance?

Ans. Never, because as a Customs Broker, we always verify exporter's credentials and did KYC verification as per CBLR-2018.

Q.12 Why it should not be considered that you were aware of the mis-declaration by the exporter regarding dubious supply chain of Exporter?

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

Q.13 Have you filed any shipping bills in past for the same exporter?

Ans Yes, we have filed some shipping bills in past for the same exporter.

Q.14 Has the exporter received any remittance in past shipping bills?

Ans We have not much idea about, as now, we are not in contact with exporter.

Q.15 Do you have anything more to say?

Ans. I have nothing more to add. However, I would be cooperating 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 (serially mentioned page 01-03) 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.

The above statement mine running into 03 pages (Serially mentioned page 01-03) 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.

25/03/2025
Rajan Sarang

(Rajan Sarang)
G-Card Holder of M/s YSR Logistics

Typed by me,

Vishnu
25/03/2025
IO/SIIB(X)
(VISHNU)

Before me

Jagat
SIO/SIIB(X)
(Jagatpreet)

PANCHANAMA dated 19.03.2024 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village-Padeghar, Panvel, Navi Mumbai – 410206

Pancha No. 1		Pancha No. 2	
Name	Ishwar Hiraman Patil	Name	Dipak Sadashiv Gopale
Age	43	Age	29
Address	Uran,Raigarh,Maharashtra-400702.	Address	Ahmadnagar,Maharashtra-422602.
Occupation	Service	Occupation	Service
Mobile No.	9821076483	Mobile No.	8291738729

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Paramveer Singh Nain, an Intelligence Officer, SIIB(X), JNCH on 19.03.2024 at 1415 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. Oceansky Traders Pvt Ltd (IEC:0312059264) covered under 05 Shipping Bills No. 7826956, 7826995,7827044, 7827055 & 7827008 dtd 26.02.2024 stuffed inside Container No. BSIU8274509 inside JWR CFS, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Rajan A Sarang G-card holder of M/s. YSR Logistics (CHA License No.11/2708) having Kardex No. 6493/2023. Then the officer explained to us that the exporter M/s. Oceansky Traders Pvt Ltd (IEC:0312059264) having address at Cherrywood Restaurant, 24, Adi Shankaracharya Marg, Powai, Mumbai 400076 has filed 05 Shipping Bills No. 7826956, 7826995,7827044, 7827055 & 7827008 dtd 26.02.2024 through their Customs Broker M/s. YSR Logistics (CHA License No.11/2708) for export of their consignment.

We were shown a copy of Hold letter No. 278/2022-23/SIIB(X) issued vide F.No. CUS/SIIB/MISC/184/2024-SIIB(E) dated 04.03.2024 signed by Dy. Commissioner of Customs, SIIB(X), JNCH regarding hold of 05 Shipping Bill No 7826956, 7826995,7827044, 7827055 & 7827008 dtd 26.02.2024 filed by exporter M/s. Oceansky Traders Pvt Ltd (IEC:0312059264) through their authorized Customs Broker M/s YSR Logistics (CHA License No.11/2708), their respective export invoice & packing list.

Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 05 Shipping Bills No. 7826956, 7826995,7827044, 7827055 & 7827008 dtd 26.02.2024 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the area/location inside JWR CFS where the container No. BSIU8274509 was placed. The container No. BSIU8274509 was found kept inside JWR CFS outside Shed E. The container was sealed with intact seal No. 4403527, which was cut by the seal cutting person in front of us the panchas and the representative custom broker. Further the goods were destuffed from the container and placed inside Shed No. E at location F- 9/10. A total of 326 packages (74 packages of SB No. 7826956, 88 packages of SB 7826995, 65 packages of 7827044, 56 packages of 7827055 & 43 packages of 7827008 all dtd 26.02.2024) found placed at the said location. The goods were found to be packed in white polypropylene bags. There after each of these packages were opened by the

P.
M/19/3/M

P2
Perry, 19/03

Dipak
19/03

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.)	IGST
1.	7827055 dtd 26.02.2024	RMG	95,28,624	2,38,216	4,21,286	LUT
2.	7827008 dtd 26.02.2024	RMG	95,82,260	2,76,320	3,32,144	LUT
3.	7827044 dtd 26.02.2024	RMG	95,37,255	2,38,431	4,21,668	LUT
4.	7826956 dtd 26.02.2024	RMG	93,47,234	2,73,626	3,68,696 RoDTEP (25,022)	LUT
5.	7826995 dtd 26.02.2024	RMG	95,19,512	2,26,538	2,37,070 RoDTEP (19,973)	LUT

During 100% examination, goods covered under Shipping Bills No. 7826956, 7826995, 7827044, 7827055 & 7827008 dtd 26.02.2024 were found as declared in terms of quantity and declared description in the said shipping bill.

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the S/B's No. 7826956, 7826995, 7827044, 7827055 & 7827008 dtd 26.02.2024 in our presence. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having seen the drawn samples and sealing of the same in the presence of Shri Rajan A Sarang G-card holder of M/s. YSR Logistics (CHA License No.11/2708).

All the goods pertaining to Shipping Bills No.. 7826956, 7826995, 7827044, 7827055 & 7827008 dtd 26.02.2024 were re-packed in the same packages and kept back inside Shed-E at the same location inside JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping Bills No.. 7826956, 7826995, 7827044, 7827055 & 7827008 dtd 26.02.2024, their respective Export Invoice and Packing List and other relevant documents as a token of having seen the same and being present during the examination.

P
ST
(9/03/24)

P
Raj A Sarang

CB
Raj A Sarang
(9/03/24)

the officer started
follows.

The Panchanama running into 03 pages ended on the same place and same date i.e. 19.03.24 at 1930 hrs. The Panchanama was carried out in our presence and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 19th day of March 2024.

P. Nain
19.03.24
I.O./SIIB(X), JNCH
(P S Nain)

Alka
19.03.24

In presence of:

(Representative of CB)

P. Nain

Pancha-I

Alka
19.03.24

Alka

Pancha-II

Alka
19.03.24

SUMMONS

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

To,

The Director/Authorised
representative, M/s. OCEANSKY
TRADERS PRIVATE LIMITED

Shop no 279, Pawai Plaza ,
Hiranandani Bus Park Pawai, Near A.
S. Marg , ANDHERI EAST, MUMBAI. ,
MUMBAI , MAHARASHTRA, 400076

Em9627380871N

06/03/25

WHEREAS, I, **Jaganpreet** am making inquiry in connection with
hipping Bill No. 7826956, 7826995, 7827044, 7827055 & 7827008 dtd 26.02.2024
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, GSTR2A, ITR of the company Purchase Tax invoice of this consignments, Bank statement PFMS linked account
2. BRC of past consignments
3. any other relevant documents

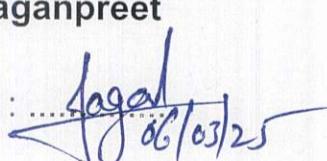
NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person / or by an authorised agent on **2025-03-13** at **11:30:AM** at the office of C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707

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-complinace 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 **06** day of **March, 2025** at **JNCH**

Name : **Jaganpreet**

Signature :



Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.



SUMMONS

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

To,

The Director/Proprietor/authorized representative M/s. YSR Logistics (CHA License No.11/2708)

D2/274, Gujmukh CHS, RSC-35, Gorai, Borivali(W), Mumbai-400091.

WHEREAS, I, Jaganpreet am making inquiry in connection with Shipping Bill No. 7826956, 7826995, 7827044, 7827055 & 7827008 dtd 26.02.2024 of exporter M/s. Oceansky Traders Pvt Ltd (IEC:0312059264) under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

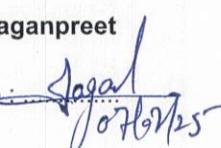
- (a) give evidence and / or
- (b) produce documents or things of the following description in your possession or under your control:
 - 1. E-way bills, GSTR2A & purchase GST tax invoice related to consignments hold by SIIB(X) only
 - 2. KYC documents of all Exporters, Rent areement/Address proof etc
 - 3. any other relevant documents

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 2025-02-11 at 03:30:PM at the office of C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707

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-complinace 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 07 day of February, 2025 at JNCH

Name : Jaganpreet

Signature: 

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

of

SUMMONS

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

To,

The **Proprietor/Director/Authorised representative, M/s OCEANSKY TRADERS PRIVATE LIMITED**

Shop no 279, Pawai Plaza , Hiranandani Bus Park Pawai, Near A. S. Marg , ANDHERI EAST, MUMBAI , MUMBAI , MAHARASHTRA, 400076

EM9641350081N
25/03/25

WHEREAS, I, **Jaganpreet** am making inquiry in connection with **Shipping Bills No. 7826956, 7826995, 7827044, 7827055 & 7827008** dtd **26.02.2024** 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, GSTR2A, ITR of the company Purchase Tax invoice of this consignments, Bank statement PFMS linked account
2. Reasons for not attending last summons
3. any other relevant documents

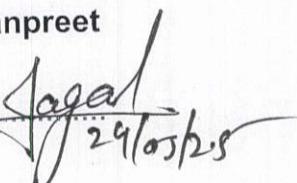
NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person / or by an authorised agent on **2025-03-28** at **11:30:AM** at the office of **C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707**

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 **24** day of **March, 2025** at **JNCH**

Name : **Jaganpreet**

Signature :


29/03/25

Designation :

Superintendent / Appraiser / Senior Intelligence Officer



Seal of Office.