



सीमाशुल्कआयुक्तकाकार्यालय, एनएस-II
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
केंद्रीकृतनिर्यातआकलनकक्ष, जवाहरलालनेहरूसीमाशुल्कभवन
CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL
NEHRU CUSTOM HOUSE,
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F. No.: CUS/ASS/MISC/232/2025-CEAC
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SHOW CAUSE NOTICE UNDER SECTION 124 OF CUSTOMS ACT 1962

Subject: Export of Excavators" by M/s Shiv Shakti Treders (IEC: BDMPR4687L) covered under two Shipping Bills no. 1002174 and 1002323 both dated 13-05-2023 at JNCH, having declared items as "SANY SY215C-9LC HYDRAULIC CRAWLER EXCAVATOR ALONGWITH FOC STANDERD TOOLS & ACCESSORIES MACHINERY WITH 360 DEGREE REVOLVING" under CTH 84295200 for destination Ghana.

1. On the basis of specific intelligence, a consignment declared as "SANY SY215C-9LC HYDRAULIC CRAWLER EXCAVATOR ALONGWITH FOC STANDERD TOOLS & ACCESSORIES MACHINERY WITH 360 DEGREE REVOLVING" covered under shipping bill no.1002174 & 1002323 both dated 13.05.2023 classified under CTH 84295200 for destination Ghana filed by the Exporter M/s Shiv Shakti Treders (IEC: BDMPR4687L), having address at Ground Floor, Main Road, Sauka, Surendra Nagar, Gujarat-363421 (hereinafter referred to as the "Exporter") through their Customs Broker M/s. Bright Star Global Logistics (CHA No. 11/1859) was put on hold by the SIIB(X), JNCH. Further scrutiny of the system was made in this regard and it was noticed that, LEO was done on 13/05/2023, EGM was generated on 16/05/2023 (F/A) and vessel already sailed on 15/05/2023. Since the Vessel already sailed on 15.05.2023, the consignment could not be put on hold, examined and seized by SIIB(X). Further details of the two shipping bills filed by Exporter M/s Shiv Shakti Treders (IEC: BDMPR4687L), through CB, Bright Star Global Logistics having item description: "SANY SY215C-9LC HYDRAULIC CRAWLER EXCAVATOR ALONGWITH FOC STANDERD TOOLS & ACCESSORIES MACHINERY WITH 360 DEGREE REVOLVING ", are as follows:

Table-I

S. No.	S/B No. & Date	Description of goods	FOB Value (in Rs.)	Drawback Claimed (in Rs.)	RoDTEP Claimed (in Rs.)	IGST claimed (in Rs.)
1	1002174 dt 13.05.2023	Sany SY215C-9LC Hydraulic Excavator	46,40,790/-	74,253/-	37,123/-	8,35,342/-

2	1002323 dt 13.05.2023	Sany SY215C- 9LC Hydraulic Excavator	46,40,790/-	74253/-	37,123/-	8,35,342/-
	Total		92,81,580/-	1,48,506/-	74,246/-	16,70,684/-

2. After approval of the competent authority, an alert was inserted against the IEC to stop the disbursal of Drawback and other export incentives including refund of IGST and proper check on further export.

3. **Release of the goods:** Further scrutiny of the system was made in this regard and it was noticed that, LEO was already done on 13/05/2023, EGM was generated on 16/05/2023 (F/A) and vessel was already sailed on 15/05/2023. Since the Vessel was already sailed on 15.05.2023, the consignment could not be kept on hold, examined and seized by SIIB(X).

4. **GST verification of exporter and its suppliers:** Further letters dated 28.07.2023 were issued to GST formation for verification of genuineness of exporter M/s. Shiv Shakti Treders and its suppliers (i) M/s. RS Infra equipments (ii) M/s. Shreeji Infrastructure (iii) M/s. Shri Malde Naran Goriya iv) M/s. Jasraj Infra (v) M/s. Shri Rajubhai Khodubhai Bharvad. Reply from GST formation received regarding genuineness of exporter and its suppliers. Details of the same are as below:

Table-II

Sr.No.	Exporter/Supplier	Remark from GST formation
1	M/s. Shiv Shakti Treders	Reply received from Assistant Commissioner, Central GST Division- Surendra Nagar, dated 17.08.2023, wherein they informed that the officer of their office has verified Physical verification M/s. Shiv Shakti Treders (GSTIN-24BDMPR4687L1ZP) and found their business are functioning at the given address.
2	M/s. RS Infra Equipments	Reply received from Assistant Commissioner, Central Tax, Division-I (Talegaon), Pune-I, GST Commissionerate vide letter dated 12.03.2024, wherein they informed that the premises of the taxpayer M/s. R.S. Infra Equipments was visited. During the visit, Shri Kamal Jain, cousin brother of Mr. Lalit Ramesh Modi, Proprietor of M/s. RS Infra Equipments, was presented for the verification. The address as given in the record is found to be correct. (ii) The taxpayer has filed their GSTR-3B return till January, 2024. Details of the tax liability and ITR claimed for the period 2023-24 is also provided.

3	M/s. Shreeji Infrastructure	Reply received from Assistant Commissioner of State Tax, Unit-101, Jamkhambhaliya dated 02.01.2024, wherein they informed that" their office has completed the tasks of spot visit of business places of (1) Trade Name: Shreeji Infrastructure GST No. 24ACPPJ0964R1ZX). The business is going on at the principal place of business.
4	M/s. Shri Malde Naran Goriya	Reply received from Assistant Commissioner of State Tax, Unit-101, Jamkhambhaliya dated 02.01.2024, wherein they informed that" their office has completed the tasks of spot visit of business places of (1) Trade Name: Shri Malde Naran Goriya GSTN-24AIXPG9783B1ZT). The business is going on at the principal place of business.
5	M/s. Jasraj Infra	The supplier was found to be existent at the declared address i.e. FidusarChopad, Soorsagar, Jodhpur. The taxpayer has obtained registration with effect from 19.12.2019 and has filed GSTR-3B and GSTR-1 returns till August, 2023. As per AIO, as on 03.10.2023 M/s Jasraj Infra has not filed any refund in this office in any category.
6	M/s. Shri Rajubhai Khodubhai Bharvad	Reply received from Assistant Commissioner, Central GST Division- Surendra Nagar dated 17.08.2023, wherein they informed that the officer of their office has verified Physical verification of Shri Rajubhai Khodubhai Bharvad (GSTN-24DBKPB5031E1Z8) and found their business are functioning at the given address.

5. Summons and Statement: A summons dated 18.05.2023 was issued to Shri Surpal Singh Babubha Rana, Proprietor of M/s. Shiv Shakti Treders and his statement dated 25 & 26/05/2023 was recorded under section 108 of Customs Act, 1962 wherein he inter alia stated that, "his company deals in export only as a trader; that till date they have exported vide seven shipping bills; that their CHA is M/s Bright Star Global Logistics in all their exports; that they have exported "Excavators Machine" so far; that four of their shipments were destined to Sierra Leone, one to Tanzania and two of their shipments were destined to Ghana; that they export one such machine only vide one shipping bill".

5.1. During the course of statement, the exporter has submitted copy of all the seven shipping bills along with Invoice, Purchase tax invoice etc. The shipping bills are 7563502, 7563284 and 7563969 dated 06.02.2023, 8431636 dated 13.03.2023,

9824475 dated 06.05.2023 and the two shipping bills recently cleared are 1002174 & 1002323 dated 13.05.2023.

5.2. He further stated that their company registration no. with GST is 24BDMPR4687L1ZP and he is submitting a copy of the same; that he is also submitting copies of GSTR-3B which are available to him right now. He submitted a copy of ITR for the assessment year 2022-23 wherein the main source of income shown is from agriculture, that the amount that he received from export so far is 15,000 USD vide export in Sierra Leone; that the said income will be shown in ITR of next financial report.

5.3. He stated that out of seven machines, one machine is purchased from Jasraj Infra, Jodhpur, Rajasthan; that he is submitting a copy of purchase tax invoice, e-way bill and credit note in favour; that the remaining six are purchased from Pune; that four of the six machines are purchased from Sh. Rajubhai Khodabhai Bharvad, one from M/s Shreeji Infrastructure (Prop. Mr. Dilipsinh Karsanji Jadeja) and one from Mr. Maldevbhai Naranbhai Goriya; that he is submitting copies of purchase tax invoice and e-way bill; that Sh. Rajubhai Khodabhai Bharvad and Mr. Maldevbhai Naranbhai Goriya do not have company.

5.4. On being asked that what is credit note, he stated that it is a discount offered to the buyer by the supplier after raising of purchase tax invoice. He further stated that all the three persons are his friends and are based in Gujarat, nearby to him; that Sh. Rajubhai and Sh. Maldevbhai do not have any company, however, they have GSTIN which is mentioned in the purchase tax invoice; that Mr. Dilipsinh Karsanji Jadeja is the proprietor of M/s Shreeji Infrastructure which have GSTIN which is mentioned in the purchase tax invoice; that all of the above mentioned three persons supplied the machines to him from Pune.

5.5. He further stated that there is a manufacturer company namely M/s RS Equipments which is Pune based company; that all the above mentioned three persons (suppliers) buy machines from RS Equipments, Pune; that he have bought machines from them; that they do not possess any go downs for keeping the machines in safe custody, therefore, the goods are directly shipped to Port from M/s R. S. Equipments; that he does not know M/s R. S. Equipments; that he only know the above named persons who assured him that they can provide him the machines directly to Port.

5.6. He further stated that he had bought machine first from Mr. Maldevbhai Naranbhai Goriya (among the above named three suppliers); however, as he was in touch with the other two persons, therefore, he had options available to buy machines from them also. When being asked to produce e-way bill for the shipment of machines exported vide shipping bill nos. 1002174 and 1002323, he promised to submit the same on next working day." (Submitted during further investigation).

5.7. On being asked about claiming of export incentives claimed vide shipping bill nos. 1002174 and 1002323 both dated 13.05.2023, he replied that they have claimed drawback, RoDTEP and IGST refunds on export of goods. He also submitted five past

shipping bills to verify the export incentives claimed by him. He further informed that M/s Shiv Shakti Treders and his personal bank accounts are in HDFC, Limbdi, Gujarat. He further explained that, the details of the machine are provided in the Tax invoices and the serial no. provided is the Chasis No. of the machines.

5.8. On being asked about when the shipment pertaining to the above mentioned two shipping bills was shipped from Pune for Mumbai Port, he informed that, it is mentioned in the e-way bills provided by him wherein the date of dispatch of goods from Pune is 11.05.2023 for both the two shipping bills. With respect to the details of Transport, he asked that his CHA will provide the same in 3-4 working days. (Submitted during further investigation).

5.9. On being asked about the e-way bills pertaining to shipping bills 1002174 and 1002323 both dated 13.05.2023 was generated for the transport of the machines from Pune to Gujarat (Limbdi), then how it shipped to Mumbai Port, he replied that, the goods was shipped from Pune to Gujarat for the recipient Sh. Rajubhai K. Bharvad from whom they had bought the goods (machine) covered under both the above mentioned two shipping bills. Since, they had to ship the goods overseas from JNCH Port, therefore, on his request the goods (Machines) were delivered to JNCH Port.

5.10. On being asked whether, he had directed the transporter for the delivery of the machines at JNCH port instead of delivery at Gujarat, he replied that, no, they had not requested the Transporter, instead they had requested Sh. Rajubhai K. Bharvad to deliver the goods at JNCH Port, as the same was beneficial to him as they had saved transport Charges from Bombay to Gujarat and vice versa. Since, there is only one route from Pune to Gujarat via Mumbai. Therefore, they made the delivery to Mumbai Port directly by requesting Shri Rajubhai K. Bharvad. Sh. Rajubhai K. Bharvad had instructed the transporter on their behalf

5.11. On being asked why the e-way bill pertaining to the export vide shipping bill nos. 1002174 and 1002323 both dated 13.05.2023 is not generated in their (M/s Shiv Shakti Treders) name as recipient, he replied that, the e-way bills are generated in the name of Sh. Rajubhai K. Bharvad because he was the owner of the goods till 11.05.2023. They (M/s Shiv Shakti Treders) purchased the goods on credit on 12.05.2023 and submitted a copy of the purchase tax invoice dated 12.05.2023 pertaining to the above mentioned two shipping bills. The same pattern has been followed in the past exports except for the shipping bill No. 7563502 dated 06.02.2023 wherein the e-waybill was generated in the name of M/s Shiv Shakti Treders, wherein they got delivery from Pune to JNCH Port and submitted the copy of e way bill.

5.12. On being asked about profit margin on the export of the machines vide shipping bill nos. 1002174 and 1002323 both dated 13.05.2023, he replied that it was approximately 2.50 lacs on each machine. On being asked about filing of two shipping bills on the same day for the same type of machines shipped to the same overseas buyer based in Ghana, he replied that, it is as per requirement of their overseas buyer. On being asked about the doubt of department about the machines exported may be old & used, he replied that, they had exported new machines vide the shipping bill

nos. 1002174 and 1002323 both dated 13.05.2023 and in the past also, citing that, the machines which were bought from Pune, the same were exported overseas, therefore, there are no question of exported goods being old and used."

6. Further summons was issued to supplier (L2) M/s. R S Infra Equipments for record of Statement. Shri Ashish Rameshbhai, Authorised Representative of M/s R S Infra Equipments addressed at Unit B-1, Block B, Nr. Renault Car Showeroom, S. NO. 26/5, NH BA(Ext) Nr. Galpadar Village, Gandhidham, Kutch, Gujarat - 370240 appears for recorded of statement under Section 108 of the Customs Act, 1962 in the office of SIIB (X), JNCH Dist.-Raigad -400707 at 03:00 PM on 28.06.2024. On being asked explain their association with M/s R S Infra Equipments. He stated that he joined M/s R S Infra Equipments in 2021 as sales co-ordinator. Since then, he looks after marketing of M/s R S Infra Equipments. On being asked provide detail of business of M/s R S Infra Equipments. He stated that M/s R. S. Infra Equipments was established in 2021, and Shri Lalit Modi is partner of this firm, other partner is Smt. Nikita Modi. In India its business is sale service and spare of earth excavation equipment. He looks after its marketing. On being asked tell whether M/s R S Infra Equipments is involved in export of earth excavation equipment. He stated that M/s R S Infra Equipments is not into the export of earth excavation equipment. They only sell in India. On being asked these Hydraulic Earth Moving Excavators were sold by your firm M/s R. S. Infra Equipments. He has gone through the list, as he can see apart from Hydraulic Excavator listed at Sl. No. 3 all other were sold by M/s R S Infra Equipments. The Hydraulic Excavator listed at Sl. No. 3 was not sold by M/s R S Infra Equipments. On being asked submit a copy of invoices related to sale of these Hydraulic Earth Moving Excavators. And answer who were the original buyers of these Hydraulic Earth Moving Excavators. He stated that he is submitting a signed copy of invoices of the machines as mentioned in the list, the name of the purchaser is also mentioned in the invoices. On being asked provide whether any kind of finance was involved in the purchase of these Hydraulic Excavators. He stated that it is evident from the invoices that all the six machines were purchased on finance. The name of the financier is also mentioned on the invoice. On being asked whether the loan is still active or closed. He stated that they are concerned with their sell of the hydraulic machines. Once sold, they don't follow up whether the finance is still active or closed. The details of the finances can be retrieved from concerned financial institutions. On being asked provide the full process of selling a Hydraulic Excavator Machine on finance. He stated that first of all when they have any customer, they take customers KYC. Then the customer comes with a Delivery Order (DO) issued by a financial institution of customer's choice. On the basis of the DO, they communicate with SANY to book a Hydraulic Machine. The manufacturer SANY then raises invoice for sell of a Hydraulic Excavator Machine to their firm M/s R. S. Infra Equipments, and they (R S Infra) raises invoice to the customer. The invoice is generated in triplicate. The original copy of the invoice is sent to Bank, second copy to the transporter and third copy to the Customer. On the basis of the invoice they get the final payment from the Bank and the manufacturer dispatches the machine to the customer at their billed address. On being asked please provide financial detail of the loans sanctioned for purchase of

the machine mentioned in the list. He stated that he does not have the financial details readily available with him or his firm. They will write to concerned financial institutions to receive these details, then only they can provide the details. Or Customs can directly write to the concerned financial institutions to get the details. On being asked when they raise demand of a Hydraulic Machine to the manufacturer, does it matter to the manufacturer whether the machine is being purchased on finance or on full payment. He stated that no they are only concerned with the sale of Hydraulic Excavator and its payment. They are not concerned whether the machine is purchased on finance or on full payment. On being asked when they raise demand of a Hydraulic Machine to the manufacturer, does it matter to the manufacturer whether the machine is being exported or used in India. He stated that when they raise any demand of Hydraulic Machine to the manufacturer, they are not aware of intention of purchaser about export or use in India. Hence, in their demand to the manufacturer they do not provide this information whether the purchaser will use the machine in India or export it. Hence, the manufacturer concern about export is not known to them.

7. During further investigation, the exporter had submitted the following documents pertaining to the two live shipping bills ie. 1002323 and 1002174 both dated 13-05-2023:

- i. Copies of S/Bs,
- ii. Tax invoices of the L1 suppliers from whom M/s Shiv Shakti Treders purchased the goods ie. Sh. Rajubhai Khodabhai Bharvad, showing the same Machine Sl. No. i.e. Chasis No. of exported machines as mentioned in the export invoice.
- iii. GSTIN no. i.e. 24DBKPB5031E128 of the supplier namely Sh. Rajubhai Khodabhai Bharvad,
- iv. Name of the L2 supplier ie. M/s R. S. Infra Equipments, Pune having GSTIN no 27ABCFR6837K1ZP who has supplied the goods to Sh. Rajubhai Khodabhai Bharvad, vide invoice no. RSIEM/23-24/043 & 044 dated 11.05.23.
- v. The price of the goods mentioned in the above invoices is Rs. 67,06,700/- for each item. The credit note provided by M/s R. S. Infra Equipments to Sh. Rajubhai Khodabhai Bharvad is Rs. 14,36,636/- for each item. Hence, the final cost price of each item is Rs. 52,70,064/- for supplier L1 i.e. Sh. Rajubhai Khodabhai Bharvad The same item was sold to M/s Shiv Shakti Treders @ Rs. 53,50,000/- by Sh. Rajubhai Khodabhai Bharvad.
- vi. The same goods were exported vide above mentioned shipping bill nos. dated 11.05.2023 @ Rs. 55,22,055/-.
- vii. E- way bill details showing dispatch of the goods from supplier M/s Infra Equipments on 11.05.2023.
- viii. Carting details at APM terminal (email dated 13.07.2023 received from Old Maersk) showing that the goods are carted in the CFS on 12.05.2023 loaded on the same vehicle ie. MH46BU1204 and MH23AU0081 for shipping bill nos. 1002323 and 1002174 both dated 13-05-2023 respectively.

- ix. Bill of Lading Copies showing Machine Sl. No. ie. 23SY215C001656 & 23SY215C001639 respectively which is same as mentioned in Tax invoice and export invoice.
- x. GSTR 1, 2 & 3 of Exporter M/s Shiv Shakti Treders and supplier namely Sh. Rajubhai Khodabhai Bharvad,
- xi. Bank Statement of M/s Shiv Shakti Treders, maintained at HDFC Bank, Limbdi, Gujarat, showing account opening date as 18/01/2023.
- xii. Income tax return of Shri. Surpal Singh Rana, for the assessment year 2022-23 as M/s Shiv Shakti Treders, has not completed one year, their ITR has not been filed yet. The total declared income for the AY 2022-23 was Rs. 6,86,792/- and for AY 2021-22 Rs. 8,52,210/-.
- xiii. Analysis of the above documents shows that the exporter, Level 1 supplier and Level 2 supplier are registered with GSTIN. All are filing their GST returns 1, 2 and 3 regularly.
- xiv. The exporter is filing Income tax returns regularly, earning through agriculture income and now started export business. Exporters as well as all their suppliers are registered with the GSTIN and filing their returns i.e. GSTR1, 2 and 3 regularly.

8. The investigation also revealed that the exporter has not directly purchase the goods from supplier. Details of exporter, supplier (L1) and supplier (L2) are as below:

Table-III

S.No.	S/B No. & date	FOB Value (in Rs.)	Name of Supplier (L1)	Name of supplier (L2)
1	1002323/13.0 5.2023	4640790/-	Rajubhai Khodabhai Bharvad	M/s. R S Infra Equipments
2	1002174/13.0 5.2023	4640790/-	Rajubhai Khodabhai Bharvad	M/s. R S Infra Equipments
3	7563502/06.0 2.2023	4465855	Jasraj Infra	
4	7563284/06.0 2.2023	4344280/-	Malde Bhai NaranbhaiGoriya	M/s. R S Infra Equipments
5	7563969/06.0 2.2023	84,29,200/-	Rajubhai Khodabhai Bharvad	M/s. R S Infra Equipments
6	8431636/13.0 3.2023	58,28775/-	Shreeji Infrastructure	M/s. R S Infra Equipments
7	9824475/06.0 5.2023	79,31,385/-	Rajubhai Khodabhai Bharvad	M/s. R S Infra Equipments

From the above findings, it appears that the exporter procured the machines indirectly through individual intermediaries (L1 suppliers) who purchased the machines on finance from M/s R. S. Infra Equipments (L2), a firm that confirmed it sells machines only for domestic use and had no knowledge of any export intent.

Transport documents show e-way bills issued from Pune to Gujarat in the name of L1 buyers, while the machines were actually diverted directly to JNCH Port without fresh e-way bills, contradicting GST norms and undermining the exporter's claim of bona fide procurement. Financial analysis shows a very low profit margin (Rs1.7-2.5 lakh), typical of resale of used equipment rather than new machinery. No manufacturer documentation certifying the machines as new was provided.

In view of the above, Prima facie, the exported goods appear to be second-hand and ineligible for Drawback/RoDTEP/IGST benefits, indicating misdeclaration and possible fraudulent incentive claims, warranting recovery of benefits, issuance of SCN, and further action under Customs and FEMA provisions.

8.1 Analysis of current shipping bill no. 1002174 & 1002323 both dated 13.05.2023 revealed that the period of shipping bills from the date of export is more than 9 months, however, no Remittance realised till date.

9. Past Export made of exporter M/s Shiv Shakti Treders (IEC: BDMPR4687L):- The further investigation is conducted in respect of past export wherein it is found that the exporter has made five past exports of the same item vide shipping bill 7563502, 7563284 and 7563969 dated 06.02.2023, 8431636 dated 13.03.2023 & 9824475 dated 06.05.2023, details of the same are as below:

Table-IV

S.N o	S/B No.&Date	Description of items	FOB Value (in Rs.)	Drawba ck (in Rs.)	RoDTE P	IGST	Status of Remittan ce
1	7563502/06.02.2 023	HYDRAULIC CRAWLER EXCAVA TOR	446585 5	71454	35727	803853. 9	4465855
2	7563284/06.02.2 023	ALONGWITH FOC	434428 0	69508	34754	781970. 4	4344280
3	7563969/06.02.2 023	STANDERD TOOLS & ACCESSORI ES	842920 0	134867	67434	151725 6	Not received
4	8431636/13.03.2 023	MACHINERY WITH 360 DEGREE REVOLVING	582877 5	93260	46630	104917 9	Not received
5	9824475/06.05.2 023		793138 5	126902	63451	142764 9	Not received

From the above data, it appears that all export made by exporter vide above 5 shipping bills are more than 9 months. Export proceeds were not realised in 3 shipping bills out of 5 shipping bills. These 3 shipping bills in which no BRC realised total having total FOB value of Rs 2,21,89,360/-, drawback claimed amount of Rs 3,55,029/- appears to be recoverable under Rule 17 of Customs and Central Excise Duties Drawback Rules, 2017 read with section 75 of the Customs Act, 1962 along with applicable interest under the second proviso of section 75A of the Customs Act, 1962 and corresponding claimed RoDTEP duty scrips amounting to Rs. 1,77,515/- (as detailed at Table-IV) appears recoverable in terms of Para 5 of Notification no-76/2021-Cus(N.T) dated 23.09.2021 & 25/2023-Cus(N.T) dated 01.04.2023 alongwith

applicable interest under Section 28AA of Customs act 1962 and thus, the goods exported vide past 03 shipping bills wherein foreign remittance has not been received as detailed at Table-IV having FOB of Rs 2,21,89,360/- , though not available for confiscation, appears liable to be confiscated under Section 113(ia) & 113(ja) of the Customs Act 1962.

10. RELEVANT PROVISIONS OF LAW APPLICABLE IN THIS CASE:-

(i) Section 2(30) of the Customs Act, 1962: Market price in relation to any goods means the wholesale price of the goods in the ordinary course of trade in India.

(ii) Section 11 (1) of the Foreign Trade (Development and Regulation) Act, 1992: 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 export and import policy (now termed as Foreign Trade Policy) for the time being in force.

(iii) Section 50 (2) of the Customs Act, 1962: The exporter of any goods, while presenting a Shipping bill or bill of export, shall at the foot thereof make and subscribe to a declaration as to the truth of its contents.

(iv) Section 50 (3) of the Customs Act, 1962: 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.

(v) Section 113 (ia) of the Customs Act, 1962: 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.

(vi) Section 113 (ja) of the Customs Act, 1962: 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;

(vii) Section 114 (iii) of the Customs Act, 1962: 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.

(viii) Section 114AA of the Customs Act, 1962: Penalty for use of false and incorrect material – If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or documents which is false or incorrect in any material particular, in the transaction of any business for the purpose of this Act, shall be liable to a penalty not exceeding five times of the value of goods.

(ix) Section 114AC: Penalty for fraudulent utilization of input tax credit for claiming refund.- Where any person has obtained any invoice by fraud, collusion,

willful misstatement or suppression of facts to utilize input tax credit on 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 on goods that are entered for exportation under claim of the 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 (120 of 2017).

(x) [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 utilized by such person or any other person for discharging duty, the person to whom the instrument was issued shall be liable for penalty not exceeding the face value of such instrument.

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

(xi) Section 28AAA. Recovery of duties in certain cases. – (1) Where an instrument issued to a person has been obtained by him by means of—
(a) collusion; or
(b) willful 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), or any other law, or any scheme of the Central Government, for the time being in force, by such person] or his agent or employee and such instrument is utilized under the provisions of this Act or the rules or regulations made or notifications issued there under, by a person other than the person to whom the instrument was issued, the duty relatable to such utilization 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.

(xii) Section 28AA of the Customs Act, 1962 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 there under, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

(2) Interest at such rate not below ten per cent. And not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the

duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

(3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where,

(a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and

(b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.

(xiii) Section 75A(2) of Customs Act, 1962: 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.

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

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

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

(xiv) Section 11 of the Foreign Trade (Regulations), 1993: Stipulates that on exportation out of any customs port of any goods, whether liable to duty or not, the owner of the such goods shall in the S/bill or any other documents prescribed under the Customs Act, 1962, state the value, quantity and description of such goods to the best of his knowledge and belief and certify that the quality and specifications 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 truthful declaration of such statement at the foot of such Shipping bill or any other documents.

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

11.1 M/s Shiv Shakti Treders (IEC: BDMPR4687L), having address at Ground Floor, Main Road, Sauka, Surendra Nagar, Gujarat-363421 (hereinafter referred to as the "Exporter") has filed two shipping bill no.1002174 & 1002323 both dated 13.05.2023 as mentioned in Table-I above classified under CTH 84295200 for export of consignment declared as "SANY SY215C-9LC HYDRAULIC CRAWLER EXCAVATOR ALONGWITH FOC STANDERD TOOLS & ACCESSORIES MACHINERY WITH 360 DEGREE REVOLVING" for destination Ghana through their Customs Broker M/s. Bright Star Global Logistics (CHA No. 11/1859). It appears that the exporter procured the machines indirectly through individual intermediaries (L1 suppliers) who purchased the machines on finance from M/s R. S. Infra Equipments (L2), a firm that confirmed it sells machines only for domestic use and had no knowledge of any export intent. Transport documents show e-way bills issued from Pune to Gujarat in the name of L1 buyers, while the machines were actually diverted directly to JNCH Port without fresh e-way bills, contradicting GST norms and undermining the exporter's claim of bona fide procurement. Financial analysis shows a very low profit margin (Rs1.7-2.5 lakh), typical of resale of used equipment rather than new machinery. No manufacturer documentation certifying the machines as new was provided. Hence, it appears that the exporter has exported second hand goods knowingly & intentionally caused to sign & used the documents to avail the undue advantage with malafide intent to avail undue/excess export benefits in form of Drawback, RoDTEP and other export benefits and the said act on the part of the exporter has rendered the goods liable to confiscation under section 113(i),113(ia) and 113(ja) of the Customs Act, 1962. Therefore, M/s Shiv Shakti Treders (IEC: BDMPR4687L) is liable for penalty u/s 114(iii) and 114 AA of Customs Act, 1962 for this intentional mis-declaration in terms of supplier.

11.2 For the past shipping bills as mentioned in Table-IV wherein foreign remittance have been not 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(ia) & 113(ja) of the Customs Act, 1962. The export incentive claimed by the exporter in these Shipping Bills 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.

11.3 From the above discussion, it appears that the M/s Shiv Shakti Treders (IEC: BDMPR4687L) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 on account of claiming and receiving the Export benefits without receipt of the foreign remittance in the past Shipping Bills filed by the exporter as mentioned at Table-IV above.

11.4 Further, as the Exporter did not submit any evidence against non-existence of supply chain like e-way bills, GSTR2A etc. In reply received from GST formation did not disclosed its supply chain, therefore, it appears non-existent which means the

purchase tax invoices were also fraudulently obtained. The exporter filed the current consignment under IGST claimed. This clearly shows the guilty intention on part of the Proprietor of M/s Shiv Shakti Treders (IEC: BDMPR4687L) and by this act and omission, he has rendered himself liable for penalty under Section 114AC of the Customs act 1962.

12. Now, therefore, the Exporter M/s Shiv Shakti Treders (IEC: BDMPR4687L), having address at Ground Floor, Main Road, Sauka, Surendranagar, Gujarat-363421 is hereby called upon to explain in writing to the Addl./Joint Commissioner of Customs, NS-II, JNCH, Nhava-Sheva, Tal -Uran, Dist-Raigad, Maharashtra 400707 (the Adjudicating Authority in this case), within 30 days of receipt of this notice as to why: -

- i. The goods covered under shipping bill no.1002174 & 1002323 both dated 13.05.2023 having declared FOB value of Rs 92,81,580/-should not be confiscated under Section 113(i),113(ia) and 113(ja) of the Customs Act, 1962 (Goods were already exported before hold).
- ii. Penalty should not be imposed upon the exporter M/s Shiv Shakti Treders (IEC: BDMPR4687L), under Section 114(iii) and 114AA of the Customs Act 1962 for omission on the part of the Exporter which have rendered the export goods liable for confiscation under section 113 of the Customs Act, 1962.
- iii. Drawback of Rs. 1,48,506/- and RoDTEP of Rs.74,246/- claimed in the Shipping bills no- 1002174 & 1002323 both dated 13.05.2023 should not be rejected as the goods are second hand as per purchase invoice.
- iv. Penalty should not be imposed upon the Proprietor of M/s Shiv Shakti Treders (IEC: BDMPR4687L), under Section 114AC as the exporter has not submitted E-waybill, exporter is not existence in GST verification.
- v. Further, the goods exported vide 05 past shipping bills wherein foreign remittance has not been received in 03 shipping bills (7563969 dt 06.02.2023, 8431636 dt 13.03.2023 & 9824475 dt 06.05.2023) as detailed at Table-IV having FOB of Rs FOB value of Rs 2,21,89,360/-, though not available for confiscation, should not be held liable to confiscation under Sections 113(ia) & 113(ja) of the Customs Act 1962.
- vi. Drawback amounting to Rs 3,55,029/- claimed against 03 past shipping bill (7563969 dt 06.02.2023, 8431636 dt 13.03.2023 & 9824475 dt 06.05.2023) wherein foreign remittance has not been realized, for the goods covered under past shipments should not be recovered under Rule 17 of Customs and Central Excise Duties Drawback Rules, 2017 read with section 75 of the Customs Act, 1962 along with applicable interest under the second proviso of section 75A of the Customs Act, 1962 and corresponding claimed RoDTEP scrip amounting to Rs. 1,77,515/- should not be recovered in terms of Para 5 of Notification no- 76/2021-Cus (N.T) dated 23.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 alongwith applicable interest under Section 28AA of Customs act 1962.
- vii. Penalty should not be imposed upon the exporter M/s Shiv Shakti Treders (IEC: BDMPR4687L) under Section 114AB of the Customs Act, 1962 on account of obtaining instrument by fraud etc in past shipping bills.

13. The aforesaid noticee is to submit their written reply within 30 days before the adjudicating authority. In their reply, they should clearly state whether they wish to be heard in person or not. In case no such request is made 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 available records without any further reference to them.

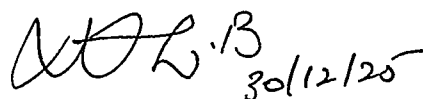
14. In case the notice is eligible to avail the facility of settlement of the case as per the Chapter XIVA of the Customs Act, 1962, and interested in the same, he may apply to the Settlement Commission as per prescribed procedure and also inform the same to the Adjudicating Authority

15. 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.

16. This show cause notice is issued without prejudice to any other action that may be taken in respect of the impugned goods and/or the persons/company mentioned in the notice, under the provisions of the Customs Act, 1962 and/or any other law for the time being in force.

17. 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.

18. 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.

 30/12/25

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

To,

Noticee:

1. M/s Shiv Shakti Treders (IEC: BDMPR4687L), having address at Ground Floor, Main Road, Sauka, Surendranagar, Gujarat-363421

Copy to:

1. The Joint/Additional Commissioner of Customs, CAC, NS-II, JNCH
2. The Asstt./Deputy Commissioner of Customs, SIIB(X), JNCH.
3. The Asstt./Deputy Commissioner of Customs, IRMC, NS-II, JNCH.
4. The Dy./Asstt. Commissioner of Customs, CBS, NCH, Mumbai.
5. Supdt./CHS, JNCH for display on Notice Board.
6. Office Copy.
7. The DC/DRC, for information & past recovery please.

ANNEXURE-A

Sr. No.	Particulars
1	Copy of Shipping Bill no. 1002174 & 1002323 both dated 13.05.2023
2	Reply from GST Formation in respect of genuineness of M/s Shiv Shakti Treders (IEC: BDMPR4687L)
3	Copy of Statement of Exporter and supplier



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

Port Code	SB No		SB Date	
INNSA1	1002174		13-MAY-23	
IEC/Br	BDMMPR4687L		0	
GSTIN/TYPE	24BDMMPR4687L1ZP GSN			
CB CODE	AOZPS9923FCH001			
TYPE	INV	ITEM	CONT	
Nos	1	2	0	
PKG	1	G.WT	KGS	22000



* SB22130520231901

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

PART - I - SHIPPING BILL SUMMARY

A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBING	5.MEIS	6.DBK	7.RODTP	8.DEEC/DFIA	9.DFRC	10.RE-EXP	11.LUT													
	SEA	Y	Y	N	Y	Y	Y	N	N		N													
	12.PORT OF LOADING	INNSA1 (Jawaharlal Nehru (Nh)				13.COUNTRY OF FINAL DESTINATION	GHANA																	
	14.STATE OF ORIGIN	GUJARAT				15.PORT OF FINAL DESTINATION	GHTEM (Tema)																	
	16.PORT OF DISCHARGE	GHTEM (Tema)				17.COUNTRY OF DISCHARGE	GHANA																	
B DECLARANT DETAILS	1.EXPORTER'S NAME & ADDRESS SHIV SHAKTI TREDERS GROUND FLOOR MAIN ROAD SAUKA					7.CONSIGNEE NAME & ADDRESS VISHNU ENGINEERING LTD GA-163-1439,H/NO.15,NUUMO AYIKAI STREET,ACCRA, GREATER ACCRAPO BOX.L T.634,LARTEBIOKORS GH																		
	3. AD CODE:	0511444				8. GSTIN / TYPE	24BDMMPR4687L1ZP GSN																	
	4.RBI WAIVER NO.& DT					9.FOREX BANK A/C NO.	50XXXXXXXXXX069																	
	5.CB NAME	BRIGHT STAR GLOBAL LOGISTICS				10.DBK BANK A/C NO.	50XXXXXXXXXX069																	
	6.AEO					11. IFSC NO.	HDFC0001709																	
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															
	4640790	873180	8085	0	0		74253	835342.2																
	6.DEDUCTIONS	7.P/C		8.DUTY	9.CESS		4.IGST VALUE	5.RODTEP AMT	6.ROSCTL AMT															
	0	0					4640790	37126	0															
E MANIFEST DETAILS	1.MAWB NO.	2.MAWB DT	3.HAWB NO.	4.HAWB DT	N.O.C.	F INVOICE SUMMARY	1.SNO	2.INV NO.	3. INV AMT.	4.CURRENC														
							1	SST/02/23-24	68300	USD														
	4. CIN NO.	5. CIN DT.	6. CIN SITE ID																					
	23PCEG0513764421700	13-MAY-23	INNSA1																					
G. EQUIPMENT DETAILS	1.CONTAINER	2.SEAL	3.DATE	4.S No																				
					H CHALLAN DETAILS	1SR.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.LOOSE PACKETS																	
	WAREHOUSE SEALED	CONTAINERISED			1	0	0																	
	6.MARKS & NUMBERS	AS PER INVOICE " WE INTEND TO CLAIM REWARDS UNDER REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS (RoDTEP)"I /WE UNDERTAKE TO ABIDE BY THE PROVISIONS OF FEMA, 1999, AS AMENDED FROM TIME TO TIME, INCLUDING REALISATION/REPATRIATION OF FOREIGN EXCHANGE TO/FROM INDIA."																						
J.PROCESS DETAILS	1.EVENT	2.DATE	3.TIME	4.LEO NO.	5/14																			
	5.Submission	13-MAY-23	16:08	6.LEO Date.	13-MAY-23																			
	5.Assessment	13-MAY-23	16:41	8.BRC Realisation Date	29-FEB-24																			
	7.Examination	13-MAY-23	18:23																					
	9.LEO	13-MAY-23	19:01																					

Signature Not Verified

Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 05
Date: 2023.05.13 19:56:52 IST
Reason: CUSTOMS
Location: INDIA

Glossary

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

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

Port Code	SB No	SB Date	
INNSA1	1002174	13-MAY-23	
IEC/Br	BDMPR4687L	0	
GSTIN/TYPE	24BDMPR4687L1ZP GSN		
CB CODE	AOZPS9923FCH001		
TYPE	INV	ITEM	CONT
Nos	1	2	0
PKG	1	G.WT KGS	22000



*SB22130520231901

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

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	SST/02/23-24 12/05/2023				0511444	CIF			
B. TRANSACTION PARTIES	1.EXPORTER'S NAME & ADDRESS				2.BUYER'S NAME & ADDRESS					
	SHIV SHAKTI TREDERS GROUND FLOOR MAIN ROAD 363421				VISHNU ENGINEERING LTD GA-163-1439,H/NO.15,NUUMO AYIKAISTR EET,ACCRA, GREATER ACCRAPO BOX.LT.6 34,LARTEBIOKORSHIE ACCRA,GHANA TIN					
	3.THIRD PARTY NAME & ADDRESS				4.BUYER AEO STATUS					
C.VAL DTLS	1.INVOICE VALUE		2.FOB VALUE	3.FREIGHT	4.INSURANCE	5.DISCOUNT	6.COMMISON	7.DEDUCT	8.P/C	9.EXCHANGE RATE
	68300 USD		57400 USD	10800 USD	100 USD	0 USD	0 USD	0 USD	0	1 USD INR 80.85
	1.ItemSNo	2.HS CD	3.DESCRPTION			4.QUANTITY	5.UQC	6.RATE	7.VALUE(F/C)	
	1	84295200	SANY SY215C-9LC HYDRAULIC CRAWLER EXCAVA TOR ALONGWITH FOC STANDERD TOOLS & ACCES SORIES MACHINERY WITH 360 DEGREEREVOLVIN			1	SET	57400	57400	
	2	84295200	#### CONSIGNEE LARTEBIOKORSHIE ACCRA,GHA NA TIN C0062760815			.001	NOS	.001	0	

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

Port Code	SB No		SB Date	
INNSA1	1002323		13-MAY-23	
IEC/Br	BDMPR4687L		0	
GSTIN/TYPE	24BDMPR4687L1ZP GSN			
CB CODE	AOZPS9923FCH001			
TYPE	INV	ITEM	CONT	
Nos	1	2	0	
PKG	1	G.WT	KGS	22000



* SB22130520231907



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

PART - I - SHIPPING BILL SUMMARY

A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBING	5.MEIS	6.DBK	7.RODTP	8.DEEC/DFIA	9.DFRC	10.RE-EXP	11.LUT	
	SEA	Y	Y	N	Y	Y	Y	N	N		N	
B DECLARAN DETAILS	12.PORT OF LOADING INNSA1 (Jawaharlal Nehru (Nh)					13.COUNTRY OF FINALDESTINATIONGHANA						
	14.STATE OF ORIGIN GUJARAT					15.PORT OF FINAL DESTINATION GHTEM (Tema)						
	16.PORT OF DISCHARGE GHTEM (Tema)					17.COUNTRY OF DISCHARGE GHANA						
	1.EXPORTER'S NAME & ADDRESS SHIV SHAKTI TREDERS GROUND FLOOR MAIN ROAD SAUKA					7.CONSIGNEE NAME & ADDRESS VISHNU ENGINEERING LTD GA-163-1439,H/NO.15,NUUMO AYIKAI STREET,ACCRA, GREATER ACCRAPO BOX.L T.634,LARTEBIOKORS GH						
	2.Type Private											
C.VAU SUMMA	3. AD CODE:		0511444			8. GSTIN / TYPE			24BDMPR4687L1ZP GSN			
	4.RBI WAIVER NO.& DT					9.FOREX BANK A/C NO.			50XXXXXXXXXX069			
	5.CB NAME		BRIGHT STAR GLOBAL LOGISTICS			10.DBK BANK A/C NO.			50XXXXXXXXXX069			
	6.AEO					11. IFSC NO.			HDFC0001709			
	1.FOB VALUE		2.FREIGHT		3.INSURANC		4.DISCOU		5.COM			
E MANIFEST DETAILS	4640790		873180		8085		0		0			
	6.DEDUCTIONS		7.P/C				8.DUTY		9.CESS			
	0		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							
G. EQUIPMENT DETAILS	23PCEG0513764422300		13-MAY-23		INNSA1							
	1.CONTAINER		2.SEAL		3.DATE		4.S No					
	1SR.NO		2.CHALLAN NO		3.PAYMT DT		4.AMOUNT					
	1.SEAL TYPE		2.NATURE OF CARGO			3.NO. OF PACKETS		4.NO. OF CONTAINERS		5.LOOSE PACKETS		
	WAREHOUSE SEALED		CONTAINERISED			1		0		0		
I. ANNEX DETAILS	6.MARKS & NUMBERS		AS PER INVOICE " WE INTEND TO CLAIM REWARDS UNDER REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS (RoDTEP)" "I /WE UNDERTAKE TO ABIDE BY THE PROVISIONS OF FEMA, 1999, AS AMENDED FROM TIME TO TIME, INCLUDING REALISATION/REPATRIATION OF FOREIGN EXCHANGE TO/FROM INDIA."									
J.PROCESS DETAILS	1.EVENT		2.DATE		3.TIME		4.LEO NO.		5/17			
	5.Submission		13-MAY-23		16:13		6.LEO Date.		13-MAY-23			
	5.Assessment		13-MAY-23		16:42		8.BRC Realisation Date		29-FEB-24			
	7.Examination		13-MAY-23		18:22							
	9.LEO		13-MAY-23		19:07							

Signature Not Verified

Digitally signed by DS CENTRAL BOARD
OF INDIRECT TAXES AND CUSTOMS 05
Date: 2023.05.13 19:09:33 IST
Reason: CUSTOMS
Location: INDIA

Glossary

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

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DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
GOVERNMENT OF INDIA

Port Code	SB No	SB Date
INNSA1	1002323	13-MAY-23
IEC/Br	BDMPR4687L	0
GSTIN/TYPE	24BDMPR4687L1ZP GSN	
CB CODE	AOZPS9923FCH001	
TYPE	INV	ITEM CONT
Nos	1	2 0
PKG	1	G.WT KGS 22000



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

*SB22130520231907

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	SST/03/23-24 12/05/2023				0511444	CIF			
B. TRANSACTION PARTIES	1.EXPORTER'S NAME & ADDRESS				2.BUYER'S NAME & ADDRESS					
	SHIV SHAKTI TREDERS GROUND FLOOR MAIN ROAD 363421				VISHNU ENGINEERING LTD GA-163-1439,H/NO.15,NUUMO AYIKAISTR EET,ACCRA, GREATER ACCRAPO BOX.LT.6 34,LARTEBIOKORSHIE ACCRA,GHANA TIN					
	3.THIRD PARTY NAME & ADDRESS				4.BUYER AEO STATUS					
C.VAL DTLS	1.INVOICE VALUE		2.FOB VALUE	3.FREIGHT	4.INSURANCE	5.DISCOUNT	6.COMMISON	7.DEDUCT	8.P/C	9.EXCHANGE RATE
	68300 USD		57400 USD	10800 USD	100 USD	0 USD	0 USD	0 USD	0	1 USD INR 80.85
	1.ItemSNo	2.HS CD	3.DESCRPTION			4.QUANTITY	5.UQC	6.RATE	7.VALUE(F/C)	
	1	84295200	SANY SY215C-9LC HYDRAULIC CRAWLER EXCAVA TOR MACHINE ALONGWITH FOC STANDERD TOOLS & ACCESSORIES MACHINERY WITH 360 DEGREE			1	SET	57400	57400	
	2	84295200	#### CONSIGNEE LARTEBIOKORSHIE ACCRA,GHA NA TIN C0062760815			.001	NOS	.001	0	

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.
Visit ICEGATE portal to verify latest version*.

प्राप्त किया / RECEIVED
वि.अ.स.ए. / SIIB (EXP)

D-cell

 सत्यमेव जयते	भारत सरकार सहायक आयुक्त कार्यालय केन्द्रीय वस्तु एवं सेवा कर मंडल - सुरेन्द्रनगर द्वितीय मंजिल कल्पतरु बिज़नेस सेंटर, सी यू शाह मेडिकल कॉलेज के पास, धांगध्रा रोड, सुरेन्द्रनगर फोन # : (02752) 290220 फैक्स # : (02752) 220064 E-mail- accexsnr@gmail.com	
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File No. GEXCOM/AE/Misc/1425/2021

Dated:-17.08.2023

To,
The Assistant/Dy Commissioner (Customs SIIB(X)/JNCH)-D Cell.
Office of the Commissioner of Customs, NS-II,
Special Investigation and Intelligence Branch(Export),
Jawaharlal Nehru Customs House, Nhava Sheva,
Dist:- Raigad, Maharastra-400707

प्राप्त किया / RECEIVED
वि.अ.स.ए. / SIIB (EXPC)
5 23 AUG 2023
जवाहरलाल नेहरू कस्टम हाउस, नव्या शेवा
Jawaharlal Nehru Custom House, Nhava Sheva

Sir,

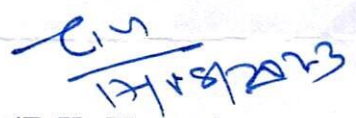
Subject :- Verification of genuineness of Exporter M/s. Shiv Shakti traders (GSTIN -24BDMPR4687L1ZP) and their supplier m/reg...

Please refer to your letter file no. SG/Misc-20/2023-24/SIIE(X)/JNCH-D Cell dated 28.07.2023.

In this regard, the officers of this office has verified Physical Verification of M/s. Shiv Shakti Traders (GSTIN -24BDMPR4687L1ZP), and the same is found in existence at same address which was mentioned in the refer letter dated 28.07.2023. Further, the supplier of said taxpayer i.e. M/s. Shri Rajubhai Khodubhai Bharvad (GSTIN-24DBKPB5031E1Z8) is also verified by the proper officer that the same is functioning their business activities at same address as mention in refer letter dated 28.07.2023.

This is for your information and necessary action please.

Yours Faithfully,



(R.K. Meena)

Assistant Commissioner,
Central GST Division-Surendranagar.

C40-cm



भारत सरकार
वित्त मंत्रालय
राजस्व विभाग



Government of India
Ministry of Finance
Department of Revenue



कार्यालय सहायक आयुक्त / OFFICE OF THE ASSISTANT COMMISSIONER

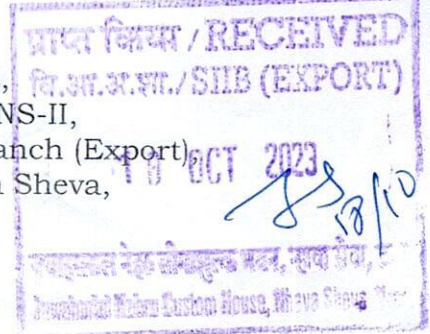
केन्द्रीय वस्तु एवं सेवाकर संभाग-ए, जोधपुर / CENTRAL GOODS & SERVICE TAX DIVISION-A, JODHPUR
2-ई-1, सुभाष एन्क्लेव, केन्द्रीय विद्यालय संख्या-1 (वायु सेना) के सामने, अभयगढ़ स्कीम, जोधपुर
2-E-1, Subhash Enclave, In front of Kendriye Vidhyalay No.-1 (Air force), Abhaygarh Scheme, Jodhpur
Email: wn01cgst@gmail.com

क्र.सं. V(5)GST/Div-A/ITC-R-V/2022/229C

दिनांक: 03.10.2023

सेवामें,

The Assistant Commissioner of Customs,
Office of the Commissioner of Customs, NS-II,
Special Investigation and intelligence Branch (Export)
Jawaharlal Nehru Custom House, Nhava Sheva,
Distt.-Raigad, Maharashtra-400707
Tel. No. - 022-27242102



SIIB/BK

महोदय,

विषय: Verification of the genuineness of M/s Shiv Shakti Treders
(GSTIN 24BDMPR4687L1ZP) and their suppliers - reg.

Please refer to your office letter C.No. SG/Misc-20/2023-24/SIIB(X)/JNCH-D Cell dated 28.07.2023 on the above cited subject.

In this regard, it is submitted that the range officer has visited the premises of M/s Jasraj Infra (GSTIN 08AAPFJ7174H1ZT) to verify the genuineness of the taxpayer on 21.09.2023.

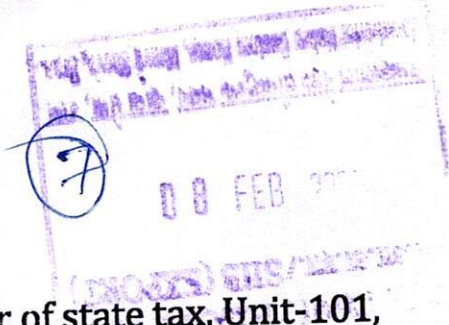
During the verification by range officer, M/s Jasraj Infra was found to be existent at the declared address i.e. Fidusar Chopad, Soorsagar, Jodhpur. Moreover the taxpayer has obtained registration with effect from 19.12.2019 and has filed GSTR-3B and GSTR-1 returns upto August, 2023. As per AIO, as on 03.10.2023 M/s Jasraj Infra has not filed any refund in this office in any category.

Report submitted for further action at your end please.

भवदीय,

03/10/2023
(धनमन मीना)

सहायक आयुक्त
धनमन मीना Dhanman Meena
सहायक आयुक्त Assistant Commissioner
के.वस्तु एवं सेवाकर संभाग-अ CGST, Division-A
जोधपुर Jodhpur



Office of THE assistant commissioner of state tax, Unit-101,
Sharda School Compound, Bethak Road, Jamkhambhalia, Ph: 02833-234753
No.-AC/U-101/KHAMBHALIYA/CGST GST SPOT/2023-24/O.W. 628 Dt. 02-01-2024

TO

M/S. Assistant Commissioner of Customs SIIB(X)
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE BRAN (EXPORT)
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA
DIST-RAIGAD, MAHARASHTRA-400707

Admin

Qr

12/2

D cell
rsh
12/2

SUBJECT :- Verification of the Genuiness of Exproter
M/S Shiv Shakti Traders
(GST NO-24BDMPR4687L1ZP)

REFERNECE:- (1) SG/MISC-20/2023-2024/SIIB(X)/JNCH-D Cell DAT-28-07-23

With respect to above Subject and Reference, Our office has completed the tasks of spot visit of business places of (1) Trade Name: Sheriji Infrastructure GST No:- 24ACPPJ0964R1ZX (2) Trade Name: SHRI MALDE NARAN GORIYA GST NO:- 24AIXPG9783B1ZT. The Business is going on at both the places. We are humbly sending this letter for your reference.

ASSISTANT COMMISSIONER OF STATE TAX
UNIT-101, JAMKHAMBHALIYA

D-cell JH A



केंद्रीय वस्तु एवं सेवाकर के सहायक आयुक्त का कार्यालय मंडल-I (तलेगांव) केंद्रीय जी.एस.टी.पुणे-I

आयुक्तालय जीएसटी भवन डॉ अम्बेडकर मार्ग आकुर्डी, पुणे-411044

Phone : 020-27655866, 27655867, e-mail: d1.pune1gst@gov.in

F.No. V/15/Misscellaneous/TGN/R-V/23-24 /1090
Akurdi, the 12th March, 2024

To,
The Office of the Commissioner of Customs, NS-II,
Special Investigation and Intelligence Branch (Export),
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist. Raigad, Maharashtra – 400707

Sir,



Sub:- Verification of the genuineness of M/s Shiv Shakti Traders (GSTIN -24BDMPR4687L1ZP) and their suppliers-Reg.

Please refer to your letter No. SG/Misc-20/2023-24/SIIB(X)/JNCH D Cell dtd. 27.10.2023 on the above mentioned subject.

2. It is to inform that the premises of the tax payer M/s RS Infra Equipments was visited. During the visit, Shri Kamal Jain, cousin brother of Mr. Lalit Ramesh Modi, proprietor, RS Infra Equipments, was present for the verification. The address as given in the records is found to be correct (picture attached).

3. The tax payer has also filed their GSTR3B return till January 2024. Details of the tax liability and ITC claimed for the period 2023-24 is mentioned in the table below. On further verification it is found that the tax payer has not filed any refund.

GSTR 3B

	Taxable Value	IGST	CGST	SGST
April	158,885,874.00	28,599,457.00	-	-
May	71,834,207.00	12,930,157.00	-	-
June			-	-

	34,923,078.00	6,286,154.00		
July	45,273,913.00	8,149,304.00	-	-
August	15,198,808.00	2,735,785.00	-	-
September	101,077,197.00	17,404,793.00	394,550.00	394,550.00
October	83,844,432.00	13,550,133.00	770,932.00	770,932.00
November	49,763,232.00	8,957,381.00	-	-
December	94,459,692.00	17,002,744.00	-	-
January	118,559,423.00	21,340,696.00	-	-
TOTAL	773,819,856.00	136,956,604.00	1,165,482.00	1,165,482.00

NET ITC AVAILABLE

	IGST	CGST	SGST
April	493.00	13,905,504.00	13,905,504.00
May	114,175.00	5,250,954.00	5,250,954.00
June	-	4,457,341.00	4,457,341.00
July	727,015.00	2,772,585.00	2,772,585.00
August	53,284.00	5,847,957.00	5,847,957.00
September	144,107.00	4,228,483.00	4,228,483.00
October	-	8,397,381.00	8,397,381.00
November	133,535.00	3,937,724.00	3,937,724.00
December	-	8,018,728.00	8,018,728.00
January	-	10,302,115.00	10,302,115.00
TOTAL	1,172,609.00	67,118,772.00	67,118,772.00

Yours faithfully,

[Signature]
12/3/24

(PUGALZANTHI CHELLIAH)
Assistant Commissioner
Central Tax, Division-I (Talegaon)
Pune-I, GST Commissionerate

PAN- 0000000000

CBIC-DIN-20230578NT0000000AA4

96

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

To,

**THE DIRECTOR// AUTHORIZED
SIGNATORY, M/S SHIV SHAKTI
TREDERS****GROUND FLOOR , MAIN ROAD ,
SAUKA , SURENDRA NAGAR ,
GUJARAT, 363421**

WHEREAS, I, **sujit kumar tiwary** am making inquiry in connection with
INVESTIGATION IN R/O M/S SHIV SHAKTI TREDERS 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. LOCAL TAX INVOICE OF EXPORTED GOODS**
- 2. E WAY BILL, IGST RETURNS AND INCOME TAX RETURNS**
- 3. present yourself for recording statement along with ID and address proof**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the
Customs Act, 1962, I do hereby summon you to appear before me in person on
2023-05-25 at **11:30:AM** at the office of
o/o Commissioner of Customs, NS-II, SIIB, A504, JNCH

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

Given under my hand and seal of office to-day the **18** day of **May, 2023** at
SIIB (X), A-504, JNCH

Name : **sujit kumar tiwary**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

on behalf of
Exporter
Kandex
Kandex no-5-3264
Cus no: 8080830240

33

Statement of Shri SurpalSinh Babubha Rana , Proprietor of M/s Shiv Shakti Treders (IEC- BDMPR4687L) , DOB 23.06.1965, resident of Ground Floor, Main Road, Village-Sauka, Tahsil-Limbdi, District- Surendranagar, Gujarat- 363421 recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigations and Intelligence Branch (Export) situated at 5th floor, J.N.C.H. Nhava Sheva, Distt- Raigad-400707 on 26/05/2023.

In pursuance of Summons CBIC DIN 20230578NT0000000AA4 dated 18/05/2023, issued by Shri Sujit Kumar Tiwary, Superintendent of Customs, SIIB(X), I present myself to give statement U/s 108 of Customs Act, 1962. I have been explained the provisions of Section 108 of Customs Act, 1962. I have been also explained that giving false evidence under this statement is an offence punishable under section 193 of the Indian Penal Code, 1860. 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 Section 108 of the Customs Act, 1962, I am giving my true, correct and voluntary statement which is as follows.

My name is SurpalSinh Babubha Rana and I am the Proprietor of M/s Shiv Shakti Treders. I am holding my AADHAR card no. 8518 5394 3099. My PAN Card No. BDMPR4687L, as proof of my identity and address proof. I have completed 12th standard, I can read and write in Hindi , English and Gujarati. I am requesting the officer to type my statement on computer as per my say. My mobile no is 9723916055. My permanent address is mentioned above as I reside on the first floor of the same building. Currently I am staying here with my wife, , son and mother. I am Proprietor of this firm since inception of the company ie. 20.01.2023.

Q.1 What export incentives have you claimed on the export vide shipping bill nos. 1002174 and 1002323 both dated 13.05.2023 ?

A.1 Sir, we have claimed drawback, RoDTEP and IGST refund.

Q.2 What export incentives have you claimed on the export in past ?

A.2 Sir, I am submitting the copies of 05 past shipping bills. Please verify the same for the incentives claimed.

Q. 3 Please provide the bank details of M/s Shiv Shakti Treders ? Please provide bank details of yours also?

A. 3 Sir, I am submitting the bank details of M/s Shiv Shakti Treders of HDFC Bank. There is no other Bank account in name of M/s Shiv Shakti Treders. Sir, I have my personal bank account in HDFC, Limbdi, Gujarat. I will submit in 4 to 5 working days.

Q.4 Please provide some specific details of the machines regarding chasis/ engine no. ?

A. 4 The details of the machine is provided in the Tax invoices. The serial no. provided is the Chasis No. of the machines.

Q.5 When the shipment pertaining to the above mentioned two shipping bills was shipped from Pune for Mumbai Port? Please provide the transport details.

A. 5 Sir, it is mentioned in the e-way bills provided by me. The date of despatch of goods from Pune is 11.05.2023 for both the two shipping bills. With respect to the details of Transport, our CHA will provide the same in 3-4 working days.

Q.6 The e-way bills pertaining to shipping bills 1002174 and 1002323 both dated 13.05.2023 is generated for the transport of the machines from Pune to Gujarat (Limbdi) . How it shipped to Mumbai Port?

A.6 The goods was shipped from Pune to Gujarat for the recipient Sh. Rajubhai K. Bharvad from whom we have bought the goods(machine) covered under both the above mentioned two shipping bills. Since, we have to shipped the goods overseas from JNCH Port, therefore, on my request the goods (Machines) were delivered to JNCH Port.

Q.7 Had you directed the transporter for the delivery of the machines at JNCH port instead of delivery at Gujarat?

A.7 No, we have not requested the Transporter. We have requested Sh. Rajubhai K. Bharvad to deliver the goods at JNCH Port, as the same was beneficial to me. I saved transport Charges from Bombay to Gujarat and vice versa. Since, there is only one route from Pune to Gujarat via Mumbai. Therefore, we made the delivery to Mumbai Port directly by requesting Rajubhai K. Bharvad. Sh. Rajubhai K. Bharvad have instructed the transporter on our behalf.

Q.8 Why the e-way bill pertaining to the export vide shipping bill nos. 1002174 and 1002323 both dated 13.05.2023 is not generated in your name as recipient?

A.8 The e-way bills are generated in the name of Sh. Rajubhai K. Bharvad because he was the owner of the goods till 11.05.2023. We purchased the goods on credit on 12.05.2023. I am submitting a copy of the purchase tax invoice dated 12.05.2023 pertaining to the above mentioned two shipping bills. The same pattern has been followed in the past exports except for the shipping bill No. 7563502 dated 06.02.2023 wherein the e-waybill is generated in the name of M/s Shiv Shakti Treders. We got delivery from Pune to JNCH Port in case of shipping bill No. 7563502 dated 06.02.2023. I am submitting a copy of the same.

Q.9 On what profit you export the machines vide shipping bill nos. 1002174 and 1002323 both dated 13.05.2023?

A. 9 Our profit on the export is approximately 2.50 lacks each.

Q.10 Why did you file two shipping bills on the same day for the same type of machines shipped to the same overseas buyer based in Ghana ?

A.10 It is as required by our overseas buyer.


Q.11 It appears that the machines exported are old & used. Please comment.

A.11 Sir, we have exported new machines vide the shipping bill nos. 1002174 and 1002323 both dated 13.05.2023. We have exported new machines only in the past also. The machines which were bought from Pune, the same were exported overseas. Therefore, there is no question of being old and used.

Q.12 Do you want to say anything else?

A.12 Sir, at present I have nothing to say. I will present myself whenever will be called by the department. I will submit the documents as desired as soon as possible.

This statement of mine run-ning into 1-3 pages is my voluntary and true statement and given without any force, threat, coercion or promise. I have understood the statement and affirm that it has been correctly recorded as per my say and it was typed by the custom officer on my request. I undertake to present myself as and when required for any further statement. This statement of mine has been explained in Hindi to me.

In my presence

26/5

26.05.2023
25/5/2023

20

Statement of Shri SurpalSinh Babubha Rana , Proprietor of M/s Shiv Shakti Treders (IEC- BDMPR4687L) , DOB 23.06.1965, resident of Ground Floor, Main Road, Village-Sauka, Tahsil-Limbdi, District- Surendranagar, Gujarat- 363421 recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigations and Intelligence Branch (Export) situated at 5th floor, J.N.C.H. Nhava Sheva, Distt- Raigad- 400707 on 25/05/2023.

In pursuance of Summons CBIC DIN 20230578NT0000000AA4 dated 18/05/2023, issued by Shri Sujit Kumar Tiwary, Superintendent of Customs, SIIB(X), I present myself to give statement U/s 108 of Customs Act, 1962. I have been explained the provisions of Section 108 of Customs Act, 1962. I have been also explained that giving false evidence under this statement is an offence punishable under section 193 of the Indian Penal Code, 1860. 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 Section 108 of the Customs Act, 1962, I am giving my true, correct and voluntary statement which is as follows.

My name is SurpalSinh Babubha Rana and I am the Proprietor of M/s Shiv Shakti Treders. I am holding my AADHAR card no. 8518 5394 3099. My PAN Card No. BDMPR4687L, as proof of my identity and address proof. I have completed 12th standard, I can read and write in Hindi , English and Gujarati. I am requesting the officer to type my statement on computer as per my say. My mobile no is 9723916055. My permanent address is mentioned above as I reside on the first floor of the same building. Currently I am staying here with my wife, son and mother. I am Proprietor of this firm since inception of the company ie. 20.01.2023.

Q.1 What is the profile of your company?

A. My company deals in export only. We are Traders. Till date, we have exported vide seven shipping bills. My CHA is M/s Bright Star Global Logistics in all my exports.

Q.2 What goods have been exported vide the above mentioned seven shipping bills ?

A. We have exported Excavators Machine so far. Four of our shipments were destined to Sierra Leone, one to Tanzania and two of our shipments were destined to Ghana. We export one such machine only vide one shipping bill.

Q.3. Please provide the copies of the seven shipping bills alongwith the export documents.

A. Sir, I am submitting the copy of all the seven shipping bills alongwith Invoice, Purchase tax invoice etc. The shipping bills are 7563502, 7563284 and 7563969 dated 06.02.2023, 8431636 dated 13.03.2023, 9824475 dated 06.05.2023 and the two shipping bills recently cleared are 1002174 & 1002323 dated 13.05.2023.

Q.4 Are you registered with GST?

A. Yes sir. Ours company registration no. with GST is 24BDMPR4687L1ZP. I am submitting a copy of the same. I am also submitting copies of GSTR-3B which are available to me right now.

Q. 5 Do you file Income Tax Returns?

A. Yes sir. I am submitting a copy of ITR for the assessment year 2022-23 wherein the main source of income shown is from agriculture. The amount that I received from export so far is 15,000 USD vide export in Sierra Leone. The said income will be shown in ITR of next financial report.

Q.6 From where have you purchased all these machines that have been exported ?

A. Sir , out of seven machines , one machine is purchased from Jasraj Infra, Jodhpur, Rajasthan. I am submitting a copy of purchase tax invoice, e-way bill and credit note in favour.

The remaining six are purchased from Pune. Four of the six machines are purchased from Sh. Rajubhai Khodabhai Bharvad , one from M/s Shreeji Infrastructure (Prop. Mr. Dilipsinh Karsanji Jadeja) and one from Mr. Maldevbhai Naranbhai Goriya. I am submitting copies of purchase tax invoice and e-way bill. Sh. Rajubhai Khodabhai Bharvad and Mr. Maldevbhai Naranbhai Goriya do not have company.

Q. What is credit note?

A. It is a discount offered to the buyer by the supplier after raising of purchase tax invoice.

Q. How do you know the above mentioned three persons? Are their company registered with GST?

A. All the three persons are my friends and are based in Gujarat, nearby to me. Sir, as I told earlier Sh. Rajubhai and Sh. Maldevbhai do not have any company, however, they have GSTIN which is mentioned in the purchase tax invoice. Mr. Dilipsinh Karsanji Jadeja is the proprietor of M/s Shreeji Infrastructure which have GSTIN which is mentioned in the purchase tax invoice

Q. From where did they supply machines to you?

A. All of the three supplied the machines to me from Pune.

Q. How is it possible to supply the goods from Pune to you even when all the suppliers are from Gujarat?

A. There is a manufacturer company namely M/s R S Equipments which is Pune based company. All the above mentioned three persons (suppliers) buy machines from R S Equipments, Pune. And , I have bought machines from them. Since, we do not possess any godowns for keeping the machines in safe custody, therefore, the goods are directly shipped to Port from M/s R. S. Equipments.

Q. Then why did you not buy the goods directly from M/s R. S. Equipments, Pune?

A. Sir, I do not know M/s R. S. Equipments. I only know the above named persons. They assured me that they can provide me the machines directly to Port.

Q. From whom did you buy the first machine among the above named three suppliers? Why you did not buy the remaining machines from him ?

A. Sir, we bought machine first from Mr. Maldevbhai Naranbhai Goriya(among the above named three suppliers). However, as I was in touch with the other two persons , therefore, I had options available to buy machines from them also.

Q. Can you produce e-way bill for the shipment of machine to port pertaining to the shipping bill nos. 1002174 and 1002323?

A. I will submit the same in next working day.

Sir , I have to say that I am very much tired. I will be present tomorrow for further statement. This statement of mine running into 1-3 pages is my voluntary and true statement and given without any force, threat, coercion or promise. I have understood the statement and affirm that it has been correctly

2 *albin. sharma*
27/7/23

recorded as per my say and it was typed by the custom officer on my request. I undertake to present myself as and when required for any further statement. This statement of mine has been explained in Hindi to me.

In my presence


23/8

21/11/07
24/11/07



Government of India / भारत सरकार

Ministry of Commerce and Industry / वाणिज्य और उद्योग मंत्रालय

Directorate General of Foreign Trade / विदेश व्यापार महानिदेशालय

Office of the Joint Director General of Foreign Trade, Rajkot / संयुक्त महानिदेशक, विदेश व्यापार का कार्यालय, राजकोट
Amruta Estate (Jasani Building), 4th Floor, M.G. Road, Rajkot / अमृता एस्टेट (जसनी बिल्डिंग), चौथी मंजिल, एमजी रोड,
राजकोट, राजकोट, गुजरात, 360001

Importer-Exporter Code

This is to certify that **SHIV SHAKTI TREDERS** is issued an Importer-Exporter Code (IEC) **BDMPR4687L** with details as follows -

IEC	BDMPR4687L
स्थाई खाता सं. (पैन) / PAN	BDMPR4687L
फर्म का नाम / Firm Name	SHIV SHAKTI TREDERS
निगम की प्रकृति / Nature of Concern	Proprietorship
जारी करने की तारीख / Date of Issue	20/01/2023
पता / Registered Address	GROUND FLOOR, MAIN ROAD, SAUKA, SURENDRA NAGAR, GUJARAT, 363421
धारक का नाम / Name of the Signatory	SURPALSINH BABUBHA RANA
Director / Partner Details	Refer online at https://dgft.gov.in or scan the QR Code
शाखा/इकाई / Branch Details	Refer online at https://dgft.gov.in or scan the QR Code

Last Modified : 20/01/2023

File Number : RJKIECPAPPLY00012493AM23



Note : This is a system-generated certificate. Authenticity / Updated details of the IEC at official DGFT website <https://dgft.gov.in> by entering the IEC and Firm Name under Services > View Any IEC Details. You can also authenticate the certificate by scanning the QR code.

21/01/2023


21/01/2023



Government of India
Form GST REG-06
[See Rule 10(1)]

Registration Certificate

Registration Number : 24BDMPR4687L1ZP

1.	Legal Name	SURPALSINH BABUBHA RANA			
2.	Trade Name, if any	SHIV SHAKTI TREDERS			
3.	Additional trade names, if any	null			
4.	Constitution of Business	Proprietorship			
5.	Address of Principal Place of Business	GROUND FLOOR, MAIN ROAD, Sauka, Surendranagar, Gujarat, 363421			
6.	Date of Liability				
7.	Period of Validity	From	14/11/2022	To	Not Applicable
8.	Type of Registration	Regular			
9.	Particulars of Approving Authority	Signature Not Verified Digitally signed by GURGA SERVICES TAX NETWORK(4) Date: 2022.11.14 12:01:45 IST			
Signature					
Name		VARSHABEN NAGARBHAI PARMAR			
Designation		State Tax Officer			
Jurisdictional Office		Ghatak 80 (S-Nagar)			
9. Date of issue of Certificate		14/11/2022			
Note: The registration certificate is required to be prominently displayed at all places of business in the State.					

This is a system generated digitally signed Registration Certificate issued based on the approval of application granted on 14/11/2022 by the jurisdictional authority.

21/11/2022
24/11/2022



Annexure A

GSTIN 24BDMPR4687L1ZP
Legal Name SURPALSINH BABUBHA RANA
Trade Name, if any SHIV SHAKTI TREDERS
Additional trade names, if any null

Details of Additional Places of Business

Total Number of Additional Places of Business in the State 0

21.01.2024
23/1/24



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Annexure B

GSTIN 24BDMPR4687L1ZP
Legal Name SURPALSINH BABUBHA RANA
Trade Name, if any SHIV SHAKTI TREDERS
Additional trade names, if any null


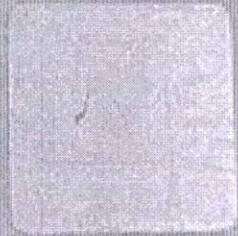
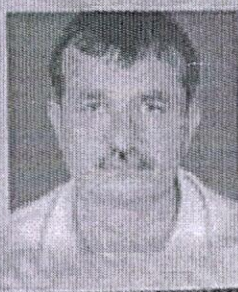
Details of Proprietor

1



Name SURPALSINH BABUBHA RANA
Designation/Status PROPRIETOR
Resident of State Gujarat

સુરપલસિંહ રાણા .
૨૫/૫/૨૦૨૧

आयकर विभाग INCOME TAX DEPARTMENT		भारत सरकार GOVT. OF INDIA
SURPALSINH B RANA BABUBHA GOVINDSINH RANA		
23/06/1965 Permanent Account Number		
BDMPR4687L		
रवि. लक्ष्म.		
Signature		



रवि. लक्ष्म.

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आयकर विभाग
INCOME TAX DEPARTMENT



भारत सरकार
GOVT. OF INDIA

SURPALSINH B RANA
BABUBHA GOVINDSINH RANA

23/06/1965

Permanent Account Number

BDMPR4687L

21/01. 21/01. 21/01.

Signature



21/01. 21/01. 21/01.

In case this card is lost / found, kindly inform / return to :
Income Tax PAN Services Unit, UTIITSL
Plot No. 3, Sector 11, CBD Belapur,
Navi Mumbai - 400 614.

इस कार्ड के खोने/पाने पर कृपया सूचित करें/लौटाएं :
आयकर पैन सेवा यूनिट, यूटीआईआईटीएसएल
प्लॉट नं: ३, सेक्टर ११, सी.बी.डी.बेलापूर,
नवी मुंबई-४०० ६१४.

२१/०१. २०१७. M.



M/S. SHIV SHAKTI TREDERS
GROUND FLOOR MAIN ROAD
SAUKA SURENDRANAGAR
SURENDRANAGAR 363421
GUJARAT
JOINT HOLDERS :

Account Branch : LIMBDI
Address : GROUND FLOOR,
BHARAJ COMPLEX
NEAR SHAH PETROL PUMP
City : LIMBDI
State : GUJARAT
Phone no. : 18002026161
OD Limit : 0 Currency : INR
Email : RANAMAYUR371@GMAIL.COM
Cust ID : 225409651
Account No. : 50200077239069 OTHER
A/C Open Date : 18/01/2023
Account Status : Regular
RTGS/NEFT IFSC : HDFC0001709 MICR : 363240091
Branch Code : 1709 Product Code : 1313

Nomination : Registered

Statement From : 18/01/2023 To : 18/05/2023

05/04/23	SELF - CHQ PAID - LIMBDI	0000000000000008	05/04/23	750,000.00		638,910.00
10/04/23	RTGS CR-PUNB0029200-HARE KRISHNA PETROLE UM-SHIV SHAKTI TRADERS-PUNBR520230410135 34851	PUNBR52023041013534851	10/04/23		500,000.00	1,138,910.00
10/04/23	NEFT CR-SBIN0007491-CBEC ICEGATE-SHIV SH AKTI TREDERS-SBIN423100684467	SBIN423100684467	10/04/23		93,260.00	1,232,170.00
11/04/23	RTGS CR-TNCB0000002-HOTEL SHIV PALACE-SH IV SHAKTI TRADERS-TNCBR52023041100000012	TNCBR52023041100000012	11/04/23		400,000.00	1,632,170.00
11/04/23	FT - DR - 99997705550655 - TOFF FREIGHT PRIVATE LIMITED	0000000000000009	11/04/23	1,500,000.00		132,170.00
15/04/23	SELF - CHQ PAID - LIMBDI	0000000000000011	15/04/23	110,000.00		22,170.00
04/05/23	INW 0405231049904060 USD14592.5@81.0	0000040523120711	04/05/23		1,181,992.50	1,204,162.50
04/05/23	0405231049904060 DPO2412403791129 CGST	0000040523120712	04/05/23	511.38		1,203,651.12
04/05/23	0405231049904060 DPO2412403791129 SGST	0000040523120714	04/05/23	511.38		1,203,139.74
05/05/23	SELF - CHQ PAID - LIMBDI	0000000000000014	05/05/23	40,000.00		1,163,139.74
05/05/23	RTGS DR-SGBA0000212-PATEL KANJIBHAI ODHA VAJIBHAI-LIMBDI-HDFCR52023050553905275	0000000000000012	05/05/23	700,000.00		463,139.74
05/05/23	RTGS DR-TNCB0000002-HOTEL SHIV PALACE-LI MBDI-HDFCR52023050553915528	0000000000000013	05/05/23	400,000.00		63,139.74
06/05/23	RTGS CR-SGBA0000212-MR KANJIBHAI ODHAVJ IBHAI PATEL-SHIV SHAKTI TRADERS-SGBAR520 23050600400543	SGBAR52023050600400543	06/05/23		700,000.00	763,139.74
06/05/23	FT - DR - 50200027160603 - ALPESHKUMAR B HIMABHAI BHARVAD	0000000000000015	06/05/23	735,000.00		28,139.74

STATEMENT SUMMARY :-

Opening Balance
0.00

Dr Count
15

Cr Count
14

Debits
6,252,522.76

Credits
6,280,662.50

Closing Bal
28,139.74

Generated On: 19-MAY-2023 15:06:20

Generated By:
225409651

Requesting Branch Code: 1709

HDFC BANK LIMITED

*Closing balance includes funds earmarked for hold and uncleared funds

Contents of this statement will be considered correct if no error is reported within 30 days of receipt of statement. The address on this statement is that on record with the Bank as at the day of requesting this statement.

State account branch GSTN:24AAACH2702H1Z6

HDFC Bank GSTIN number details are available at <https://www.hdfcbank.com/personal/making-payments/online-tax-payment/goods-and-service-tax>.

Registered Office Address: HDFC Bank House, Senapati Bapat Marg, Lower Parel, Mumbai 400013

21/5/23

24/5/23



M/S. SHIV SHAKTI TREDERS
GROUND FLOOR MAIN ROAD
SAUKA SURENDRANAGAR
SURENDRANAGAR 363421
GUJARAT
JOINT HOLDERS :

Account Branch : LIMBDI
Address : GROUND FLOOR,
BHARAJ COMPLEX
NEAR SHAH PETROL PUMP
City : LIMBDI
State : GUJARAT
Phone no. : 18002026161
OD Limit : 0 Currency : INR
Email : RANAMAYUR371@GMAIL.COM
Cust ID : 225409651
Account No : 50200077239069 OTHER
A/C Open Date : 18/01/2023
Account Status : Regular
RTGS/NEFT IFSC : HDFC0001709 MICR : 363240091
Branch Code : 1709 Product Code : 1313

Nomination : Registered

Statement From : 18/01/2023 To : 18/05/2023

Date	Narration	Chq./Ref.No.	Value Dt	Withdrawal Amt.	Deposit Amt.	Closing Balance
18/01/23	CU1901074063SHIV SHAKTI TREDERS	0000000000418295	18/01/23		25,000.00	25,000.00
25/02/23	UPI-PARALIYA HARDEEP RAM-8000499970@YBL- BARB0SURJIN-305636826678-PAYMENT FROM PH ONE	0000305636826678	25/02/23		1.00	25,001.00
25/02/23	UPI-PARALIYA HARDEEP RAM-8000499970@YBL- BARB0SURJIN-305645399380-PAYMENT FROM PH ONE	0000305645399380	25/02/23		1,500.00	26,501.00
27/02/23	NEFT CR-SBIN0007491-CBEC ICEGATE-SHIV SH AKTI TREDERS-SBIN223058976878	SBIN223058976878	27/02/23		69,508.00	96,009.00
27/02/23	NEFT CR-SBIN0007491-CBEC ICEGATE-SHIV SH AKTI TREDERS-SBIN223058976883	SBIN223058976883	27/02/23		71,454.00	167,463.00
06/03/23	SELF - CHQ PAID - LIMBDI	0000000000000000	06/03/23	76,500.00		90,963.00
09/03/23	SELF - CHQ PAID - LIMBDI	0000000000000000	09/03/23	90,000.00		963.00
20/03/23	NEFT CR-SBIN0007491-CBEC ICEGATE-SHIV SH AKTI TREDERS-SBIN123079039574	SBIN123079039574	20/03/23		134,867.00	135,830.00
27/03/23	SELF - CHQ PAID - LIMBDI	0000000000000000	27/03/23	100,000.00		35,830.00
27/03/23	RTGS CR-SBIN0000TBU-E PAO GST REFUNDS-S HIV SHAKTI TREDERS-SBINR5202303271994835 0	SBINR5202303271994835	27/03/23		1,517,256.00	1,553,086.00
27/03/23	RTGS CR-SBIN0000TBU-E PAO GST REFUNDS-S HIV SHAKTI TREDERS-SBINR5202303271994834 8	SBINR5202303271994834	27/03/23		781,970.00	2,335,056.00
27/03/23	RTGS CR-SBIN0000TBU-E PAO GST REFUNDS-S HIV SHAKTI TREDERS-SBINR5202303271994834 9	SBINR5202303271994834	27/03/23		803,854.00	3,138,910.00
03/04/23	SELF - CHQ PAID - LIMBDI	0000000000000000	03/04/23	750,000.00		2,388,910.00
03/04/23	FT - DR - 50100588163310 - ASHWAR RANIBE N	0000000000000000	03/04/23	250,000.00		2,138,910.00
03/04/23	FT - DR - 50200041677915 - MALDE NARAN G ORIYA	0000000000000000	03/04/23	750,000.00		1,388,910.00

HDFC BANK LIMITED

*Closing balance includes funds earmarked for hold and uncleared funds



Contents of this statement will be considered correct if no error is reported within 30 days of receipt of statement. The address on this statement is that on record with the Bank as at the day of requesting this statement.

State account branch GSTIN:24AAACH2702H1Z6

HDFC Bank GSTIN number details are available at <https://www.hdfcbank.com/personal/making-payments/online-tax-payment/goods-and-service-tax>.

Registered Office Address: HDFC Bank House, Senapati Bapat Marg, Lower Parel, Mumbai 400013

Handwritten signature

FORM ITR-V	INDIAN INCOME TAX RETURN VERIFICATION FORM [Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-7 filed but NOT verified electronically] (Please see Rule 12 of the Income-tax Rules, 1962)		Assessment Year 2022-23
Name	SURPALSINH BABUBHA RANA		
PAN	BDMPR4687L	Form Number	ITR-3
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	210058270280722
VERIFICATION			
<p>I, SURPALSINH B RANA son/ daughter of BABUBHA G RANA, solemnly declare that to the best of my knowledge and belief, the information given in the return which has been submitted by me vide acknowledgement number 210058270280722 is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making this return in my capacity as Self and I am also competent to make this return and verify it. I am holding permanent account number BDMPR4687L</p>			
Signature >			
Date of submission	28-Jul-2022	Source IP address	10.1.36.199
System Generated Barcode/QR Code	 BDMPR4687L0321005827028072252C7717BB569F25EBAD7280835F2FFD2EC0ACD66		
Instructions: <ol style="list-style-type: none"> Please send the duly signed (preferably in blue ink) Form ITR-V to "Centralized Processing Centre, Income Tax Department, Bengaluru 560500", by ORDINARY POST OR SPEED POST ONLY. Alternately, you may e-verify the electronic transmitted return data using Aadhaar OTP or Login to e-Filing account through Net-Banking login or EVC obtained generated using Pre-Validated Bank Account/Demat Account or EVC generated through Bank ATM. Form ITR-V shall not be received in any other office of the Income Tax Department or in any other manner. The confirmation of receipt of this Form ITR-V at ITD-CPC will be sent to the e-mail Id registered in the e-Filing account. On successful verification, the return filing acknowledgement can be downloaded from e-Filing portal as a proof of completion of process of filing the return of Income. <p>The ITR-V shall be received at Central Processing Centre, Bengaluru - 560500 within 120 days from the date of successful transmission of the return data.</p>			




SURPALSINH BABUBHA RANA		P.A.N.	BDMPR4687L
BABUBHA G RANA		Status	INDIVIDUAL
SURPALSINH B RANA		Residential Status	Resident
Address		Ward	ITO WD 1
S. B. RANA		Sex	Male
SAUKA		Date of Birth	23/06/1965
LIMBDI		Assessment Year	2022-2023
SURENDRANAGAR-363421 (GUJARAT)		Previous Year	2021-2022
Email:dinesh9924124123@gmail.com		Return Due Date	31/07/2022
Bank: STATE BANK OF INDIA-SAUKA		Date of Filing	28/07/2022
A/c No.: 56103015165 (Saving)		Mobile No.	9924124123
		IFSC : SBIN0060103	
		Refund By Auto	
		Deposit	

COMPUTATION OF TOTAL INCOME

(Amounts in Rupees)

INCOME FROM BUSINESS OR PROFESSIONS

1. SURPALSINH B RANA	
Net Profit/Loss as per Profit & Loss A/c	19405
Less : Speculation Income included above	19405
Total	0
Total Business Income	0

INCOME FROM SPECULATION BUSINESS

1. GROSS SPECULATIVE INCOME	19405	
Total:	19405	
	19405	
BUSINESS OR PROFESSION		19405

INCOME FROM SHORT TERM CAPITAL GAIN

Sr. Particulars	Total Quantity	Sales Date	Purchase Date	Sales Value	Purchase Value	Dividend	Any Bonus	Record Date	Gain/Loss
Gain Taxed 15% u/s 111-A									
1 SHARE				3280074	3382044				-101970
									Total : -101970
NET SHORT TERM CAPITAL LOSS :									-101970
SHORT TERM CAPITAL LOSS									-101970

B/F Capital Losses :				
A.Y.	Short Term	Long Term	Total	
2021-2022	37242	0	37242	

INCOME FROM OTHER SOURCES

INTEREST INCOME

INTEREST FROM BANK SAVING A/C :

8824

TOTAL INTEREST INCOME

8824

ANY OTHER SOURCE OF INCOME

1 COMMISSION INCOME

240120

240120

21/07. 2022. m.

24/4/

OTHER SOURCE 248944
GROSS TOTAL INCOME 268349

DEDUCTION (CHAPTER-VI A) U/S 80

Under section

80TTA : Interest on Saving account

Gross Qual.Amount Deduction
Amt.
8824 8824 8824

DEDUCTION ALLOWED AS PER INCOME 8824

NET INCOME AFTER DEDUCTION : 259525

NET INCOME (ROUNDED OFF +5): 259530

INCOME FROM AGRICULTURE

1. GROSS AGRICULTURAL INCOME

427262

AGRICULTURAL INCOME 427262

AGGREGATE TOTAL INCOME 686792

COMPUTATION OF TAX LIABILITY

Tax on taxable Income (686792) at normal rate

49858

Less : Rebate in respect of Agricultural Income(427262)

47952

Total Tax Payable

1906

Less : Rebate under section 87A

1906

Net tax

0

TAX TO PAY / REFUND

PAYABLE:

Nil

INCOME CLAIMED EXEMPTED		
Nature of Income	Amount	Remark
AGRICULTURAL INCOME	427262	
Total	427262	

CURRENT YEAR LOSSES C/F TO NEXT YEAR	
Short term capital loss	101970

B/F LOSSES C/F TO NEXT YEAR :	
Assessment Year	Short Term Capital
2021-2022	37242

A.Y. 2021-2022 Return filed on , vide Receipt No. in your ward ITO WD 1 SURENDRANAGAR, and declaring total income of Rs. 852210

1225 Return : ITR-3

21/6/21. 21/6/21

21/6/21

22

શ્રી સુરપાલસિંહ બાબુભા રાણા સુ.નગરનુ
તા.૧/૪/૨૦૨૧ થી તા.૩૧/૩/૨૦૨૨ ના રોજ પુરા થતા વર્ષનુ નફાનુકસાનનુ ખાતુ

07/27/2022
OLD

રકમરૂા	વિગત	રકમરૂા	વિગત
૦.૦૦	શ્રી વ્યાજ આવક ખાતુ	૦.૦૦	શ્રી પગાર ખર્ચ
૮૮૨૪.૦૦	શ્રી કરમુકત વ્યાજ આવકનુ ખાતુ	૦.૦૦	શ્રી બોનસ ખર્ચ
૨૪૦૧૨૦.૦૦	શ્રી કમીશન આવક	૦.૦૦	શ્રી તારટપાલ ટેલીફોન ખર્ચ
-૧૦૧૮૭૦.૩૬	શ્રી શોર્ટ ટર્મ શેર ખરીદ વેચાણની તારીજ ખાતુ	૦.૦૦	શ્રી નુર મજુરી
૧૮૪૦૫.૩૫	શ્રી સ્પેક્યુલેટીવ શોર્ટ ટર્મ શેર ખરીદ વેચાણની તારીજ ખાતુ	૦.૦૦	શ્રી પ્રવાસ ખર્ચ
૪૨૭૨૬૨.૦૦	શ્રી ખેતીવાડી આવક	૦.૦૦	શ્રી ઈલેક્ટ્રીક ખર્ચ
		૦.૦૦	શ્રી જાહરાત ખર્ચ
		૦.૦૦	શ્રી પરચુરણ ખર્ચ
		૦.૦૦	શ્રી વાહન પેટ્રોલ ખર્ચ
		૦.૦૦	શ્રી ગીફ્ટ આર્ટીકલ ખર્ચ
		૦.૦૦	શ્રી સ્ટેશનરી તથા અન્ય તમામ ખર્ચ
		૦.૦૦	શ્રી બેંક કમી-વ્યાજ ખર્ચ
		૦.૦૦	શ્રી ભાડા ખર્ચ
		૦.૦૦	શ્રી વાહન તથા મસીનરી રીપે ખર્ચ
		૦.૦૦	શ્રી કમીશન ખર્ચ
		૦.૦૦	શ્રી વીમા ખર્ચ
		૦.૦૦	શ્રી ઓડીટ ફી ખર્ચ
		૦.૦૦	શ્રી ઘસારા ખર્ચ
		૦.૦૦	
		૫૮૩૬૪૦.૮૮	ચોખ્ખો નફો મુડી ખાતે લઈ ગયા
૫૮૩૬૪૦.૮૮		૫૮૩૬૪૦.૮૮	
નોંધ:- ઈન્કમ ટેક્સ કપાત	પગાર	૦.૦૦	૦.૦૦ ૦.૦૦
	એડવાન્સ	૦.૦૦	૦.૦૦ ૦.૦૦
મેડીકલેમ		૦.૦૦	()
રોકાણ:- (૧) એલ.આઈ. સી.		૦.૦૦	()
(૨) પી.પી.એફ.		૦.૦૦	()
(૩) એન.એસ.સી.		૦.૦૦	()
		૦.૦૦	મકાન લોન વ્યાજ ()
		૦.૦૦	૦.૦૦ (૦.૦૦)

૨૧/૫/૨૦૨૨

૨૫/૫/૨૦

શ્રી શોર્ટ ટર્મ શેર ખરીદ વેચાણની તારીજ ખાતું
વર્ષ ૨૦૨૧-૨૨

જ	ગ
૩૨૮૦૦૭૪.૫૩ શ્રી કુલ વેચાણ	૩૩૮૨૦૪૪.૮૮ શ્રી કુલ ખરીદી
	૩૩૮૨૦૪૪.૮૮
	-૧૦૧૮૭૦.૩૬ બાકી નફા નુકસાન ખાતે લઈ ગયા
૩૨૮૦૦૭૪.૫૩	૩૨૮૦૦૭૪.૫૩

શ્રી સ્પેક્યુલેટીવ શોર્ટ ટર્મ શેર ખરીદ વેચાણની તારીજ ખાતું
વર્ષ ૨૦૨૧-૨૨

જ	ગ
૧૩૪૫૧૬૩.૮૭ શ્રી કુલ વેચાણ	૧૩૨૫૭૫૮.૬૨ શ્રી કુલ ખરીદી
	૧૩૨૫૭૫૮.૬૨
	૧૮૪૦૫.૩૫ બાકી નફા નુકસાન ખાતે લઈ ગયા
૧૩૪૫૧૬૩.૮૭	૧૩૪૫૧૬૩.૮૭

૨૧/૧૧/૨૦૨૧

૨૫/૫/ —