Parmeet.

सीमाशुल्क आयुक्त का कार्यालय, एनएस-II
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
न्हावाशेवा, तालुका - उरण, जिला - रायगढ़, महाराष्ट्र - 400 707.
NHAVA SHEVA, TALUKA - URAN, DIST- RAIGAD,
MAHARASHTRA – 400707.

सत्यमेव जयते

F. No.: CUS/ASS/MISC/689/2024-CEAC **Date: ~~07.2025~~** 06/10/25
CUS/SIIB/ALT/209/2024-SIIB (E) JNCH
SCN No.: 1085/2025-26/ADC/CEAC/NS-II/CAC/JNCH

DIN - 20251078NT0000919 69A.

Show Cause Notice issued under Section 124 of Customs Act,1962

M/s. Vijay Enterprises (PAN: BTCPV9981P) (hereinafter referred to as "the exporter") having it office at Right Portion, 1st Floor, Plot No-07, Khasra No-412, Sukhlal Market, Landmark Nr Shiva Market, Pitampura Village, Delhi-110034 has filed a Shipping Bill for Export destined to UAE through their Customs Broker M/s. YSR Logistics (CHA License No. 11/2708) at JWR CFS. The details are as under:

TABLE-I

Sr.No.	S/B No. & Date	Description of Goods	FOB (inRs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	IGST
1.	9116795 dated 15.04.2024	Mens Shorts of Polyester	10,18,905	35,661	55,123	LUT

2. On the basis of specific intelligence regarding the export of a suspicious consignment by M/s. Vijay Enterprises (PAN: BTCPV9981P) under Shipping Bill No. 9116795 dated 15.04.2024 (hereinafter referred to as the "Shipping Bill"), (RUD-I). filed through their Customs Broker M/s. YSR Logistics (CHA License No. 11/2708) at JWR CFS, the goods declared as "Men's Shorts of Polyester" were placed on hold under Hold No. 05/2024-25 SIIB(X), issued vide File No. CUS/SIIB/ALT/209/2024-SIIB(E)-JNCH dated 19.04.2024, for detailed examination.

The consignment was flagged for scrutiny as preliminary findings suggested that the supply chain of the exporter appeared to be fictitious or manipulated,

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The consignment was flagged for scrutiny as preliminary findings suggested that the supply chain of the exporter appeared to be fictitious or manipulated,

and the declared value of the goods was suspected to be grossly overvalued and mis-declared, ostensibly with the intent to fraudulently claim ineligible drawback and other export incentives. In view of these observations, the case was taken up for thorough investigation by the SIIB(X) unit.

3. Consequently, the subject goods pertaining to Shipping Bill No. 9116795 dated 15.04.2024 were examined 100% vide Panchanama dated 26.04.2024 **(RUD-II)** in the presence of two independent Panchas, Representatives of Customs Broker Shri Rajan A. Sarang G-card holder of M/s. YSR Logistics (CHA License No.11/2708) having Kardex No. 6493/2023 and Exporter. During the Examination, the subject goods were found as declared in the said Shipping Bill, their corresponding Invoices and Packing Lists w.r.t. declared quantity and description. However, it appeared that the valuation of the goods covered in above said Shipping Bill is overvalued. Representative Sealed Samples (RSS) of the goods from the Shipping Bill was drawn for the purpose of further investigation.

4. Further, letter dated 06.05.2024 was forwarded to DYCC, JNCH along with RSS for testing in order to determine exact characteristics, nature and composition of the subject goods. DYCC tested the RSS and forwarded the test Reports vide DYCC Reports No. 351/SIIB(X) dated 27.05.2024 **(RUD-III).** The details of test report are as under:

Item No	**Item Description**	**CTH, Drawback Sr. No & ROSCTL Sr. No**	**DYCC Test Report**
1	Mens Shorts of Polyster	CTH – 62034290 DBk – 62030102B RoSCTL – 62030102B	The sample as received is in the form of cream coloured dyed woven readymade garment with elastic band at the waist part i.e. shorts. It is composed of spun yarns of polyester on one side and filament yarns of polyester on other side. Weight of sample= 59.5 gm Weight of base fabric=52.3 gm Weight of elastic band= Balance GSM of base fabric=62.5

The exporter has declared the subject goods i.e. "Mens Shorts of Polyester" as composed of polyester. As per the DYCC report also, the subject goods are woven readymade garments composed of polyester. Despite the goods being composed of polyester, the exporter has classified the goods under CTH 62034290 which pertains to Shorts of cotton. The correct classification for the subject goods is CTH 62034300.

In view of the above, the declared CTH in respect of Item No. 1 needs to be rejected and the CTH needs to be re-determined along with the Drawback Serial Number and RoSCTL Serial number and the same is as below: -

Table-II

Item No.	Item Description	Declared CTH, Drawback Sr.No. & ROSCTL Sr. No	Redetermined Drawback Sr. No. & RoSCTL Sr. No.
1.	Mens Shorts of Polyster	CTH – 62034290 DBK – 62030102 @ 3.50% RoSCTL – 62080102 (State @ 3.13% & Central @ 2.28%)	CTH – 62034300 DBK – 62030403 @ 3.9% RoSCTL – 62030403 (State @ 2.1% & Central @ 1.7%)

5. To ascertain prevailing Market Value of the goods, the Market Enquiry of the goods covered under the subject Shipping Bill was required to be conducted, therefore this office had requested to the Exporter to represent them during the said Market Enquiry. The Market Enquiry was conducted on 01.06.2024 **(RUD-IV)** along with Authorized Representative of the Exporter. As per the Market Enquiry, the value of the goods has been re-determined and accordingly the Export incentives have been re-determined. On the basis of Panchanama dated 26.04.2024 and Market Enquiry Report dated 01.06.2024, it is observed that the subject goods have been mis-declared in terms of valuation. The re-determined FOB value of the goods and corresponding Export incentives under the Shipping Bill would be as below:

Table-III

Sr. No	SB & Date	Description of Goods	Avg. Whole sale Price	PMV	Declared FoB	Redetermined FoB Value =Declared FoB * (Re-determined PMV/Declared PMV)	Drawback Rate	Redetermined Drawback	State RoSCTL Rate	Redetermined State RoSCTL	Central RoSCTL Rate	Redetermined Central RoSCTL	Total Redetermined RoSCTL
1	9116795 dated 15.04.2024	Mens Shorts of Polyester	285.00	485.19	10,18,904.04	5,98,503	3.9	23,341.62	2.10	12,568.56	1.70	10,174.55	22,743.11

Table-IV

Sl No.	Shipping Bill No. & Date	Description of goods	Declared			Re-determined		
			FOB (INR)	Drawback (INR)	ROSCTL (INR)	FOB	Drawback	ROSCTL
1	9116795 dated 15.04.2024	Mens Shorts of Polyester	10,18,904.04	35,661.64	55,122.71	5,98,503	23,341.62	22,743.11

Table-V

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess Export benefits (in Rs.)
5,98,503	12,320.02	32,379.60	44,699.62

6. As can be seen from the Table above, based on the Report received by the DYCC, JNCH and Market Enquiry conducted on 01.06.2024, it appears that the goods declared by the Exporter in the Shipping Bill No. 9116795 dated 15.04.2024 have been mis-declared in terms of Drawback Serial Number and their value. The value of the goods has been re-determined based on the Market Enquiry Report dated 01.06.2024 and DYCC Report. The Export incentive such as drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the Table above. Hence, the declared value i.e. Rs. 10,18,904.04 appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the Provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of Export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules,

2007 (CVR). As per the Provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on Examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007. In the instant case, the Exporter is Merchant Exporter and hence, transaction value of the impugned goods under Export could not be determined under Rule 4 & 5 of the Customs Valuation Rules, 2007. Hence the value of all the items could be ascertained from the wholesale Market.

7. Re-determination of Valuation

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

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

7.3 The Exporter has neither produced any cost of production details, manufacturing or processing of Export details and correct transport details nor produced cost design or brand or an amount towards profit

etc. to derive computed value of the goods. In absence of complete cost data details, value cannot be determined as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

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

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

As per the Provisions of Rule 6 ibid, the assessable value of the goods is proposed to be re-determined under Rule 6 ibid, i.e. as per the Residual Method. Accordingly, Market Survey was conducted by the officers of SIIB (Export) on 01.06.2024. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as Market value of the same. The details of the determination of the value is summarized in the Market Survey Report dated 01.06.2024.

8. Past Exports:

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 15.11.2023 till 31.12.2024 for Exporter M/s. Vijay Enterprises (BTCPV9981P). However, the Exporter had filed a total No. of 03 Shipping Bills only from 01.04.2024 to 31.05.2024 in past. During further investigation, ICES data was scrutinized, on perusal of the past Export data, no foreign remittance has been received as per FEMA regulations. The details of the Shipping Bills are as under where no BRC/foreign remittance has been realized yet against this IEC.

Table-VI

Sr. No.	SB No.	SB Date	LEO Date	Expected Realization Date	Drawback Amount (in INR)	RoSCTL	RoDTEP	FOB to be realised (In INR)
1	8436544	19-03-2024	20.03.2024	31.12.2024	2,550	10,977	68	1,71,216
2	8964408	08-04-2024	08.04.2024	31.01.2025	36,074	59,086	0	12,43,916.35
3	9069256	12-04-2024	12.04.2024	31.01.2025	34,853	57,086	0	12,01,817.61
TOTAL					73,477.00	1,27,149.00	68.00	26,16,949.96

In the event of non-receipt of foreign remittance in the above Shipping Bills, the claimed Export incentive i.e. Drawback & ROSCTL/RoDTEP are liable to be demanded back from the Exporter.

9. Further, an alert to withhold the Export incentives against the Exporter M/s. Vijay Enterprises (BTCPV9981P) was inserted during the investigation.

10. The Exporter vide their letter dated 31.05.2024 requested to Provisional Release of the goods for Export. The request of the Exporter was accepted by the Adjudicating Authority as per the Provisions of Board Circular No. 01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and the goods were released Provisionally for Export under section 110A of the Customs Act, 1962 on execution of Bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee amounting to Rs. 50,000/- (Rupees Fifty Thousand Only) **(RUD-V)** on 14.06.2024.

11. <u>GST VERIFICATION OF EXPORTER:</u>

Further, letters dated 05.06.2024 and 09.10.2024 were also sent to jurisdictional DC/CGST Commissionerate i.e. Division-Pitampura & Rohini, Range-104 of Delhi West Commissionerate to verify genuineness of the Exporter M/s. Vijay Enterprises (BTCPV9981P). Reply was received from GSTO/Ward-71 vide letter dated 29.11.2024 issued vide F.No DT&T/GGSTO/W-71/202425/54-55 **(RUD-VI)** vide which it was communicated that field verification in respect of M/s. Vijay Enterprises (GSTIN – 07BPIPV5861C1ZL) where it was found that the concerned firm was **not found existing** at the given address and that local enquiry revealed that no such firm existed therein. It was also informed that the genuineness of the firm could not be verified, that

the firm had filed GST return till Oct-24. It was also informed that on the basis of GSTI Report, SCN dated 29.11.2024 for cancellation of registration has been issued to the firm and that the firm is suspended.

SUMMONS & STATEMENT

12. Further, in order to record the statement of the Exporter M/s. Vijay Enterprises (BTCPV9981P), under section 108 of Customs Act, 1962, Summonses **(RUD-VII)** vide DIN- 20241078NT0000818652 dated 11.10.2024 to appear on 25.10.2024, DIN- 20241078NT0000418970 dated 23.10.2024 to appear on 12.11.2024, DIN- 20241278NT0000000B6A dated 02.12.2024 to appear on 18.12.2024 and DIN- 20241278NT0000999F51 dated 23.12.2024 to appear on 08.01.2025 and have been dispatched and mailed in the name of M/s. Vijay Enterprises (BTCPV9981P) to appear before the office of SIIB(X), 6th floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. However, the summons sent via speed post returned to this office with the remark that the 'Item returned No such person in the address'. Further, 02 Summons have been sent through the e-mail address provided by the exporter in their official correspondence with this office. However, the exporter did not turn up for deposing their statement.

13. Further, on receipt of spot summons CBIC-DIN-20250178NT000000DF38 dated 16.01.2025 to appear before Customs on 16.01.2025, Statement of Shri Rajan A Sarang G-card holder of M/s. YSR Logistics (CHA License No.11/2708) having Kardex No. 6493/2023 was recorded **(RUD-VIII)** under section 108 of the Customs Act, 1962 on 16.01.2025 in the office of the Special Investigation and Intelligence Branch (Exports), situated at Room No. 604, C-Wing, 6th Floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra – 400707. Wherein he, inter-alia, stated that;

- On being asked if he knew why he had been summoned and whether he was the authorized person on behalf of CB M/s. YSR Logistics, it was stated that the summons dated 16.01.2025 had been received in relation to the export through JNPT by M/s. Vijay Enterprises (IEC BTCPV9981P). It was further stated that he was the authorized person, holding a G-Card, to provide a statement on behalf of the CB firm.

- On being asked about his job profile in M/s. YSR Logistics and his authorization to give a statement, it was stated that he was a G-Card Holder in the CB firm, supervising all work related to exports, and was fully authorized to provide a statement.On being asked who handled the documentation work in the CB firm, it was stated that the documentation work was handled by himself and his subordinate staff.
- On being asked to explain the procedure followed during the filing of a Shipping Bill, it was stated that exporters were verbally guided to send all necessary documents as per the exporting commodity via email. Exporters were also asked about their intention to claim export benefits. A checklist was then created based on the submitted documents and sent to the exporter for approval. After receiving approval, the Shipping Bill was filed on behalf of the exporter through ICEGATE.
- On being asked how long he and the CB firm had been in the Customs Broker business, it was stated that he had been employed with the firm for two years and the firm had been in business for approximately eight years.
- On being asked if Shipping Bill No. 9116795 dated 15.04.2024 was filed on behalf of M/s. Vijay Enterprises, it was stated that the said Shipping Bill was filed by his subordinates under his supervision.
- On being asked how the shipment from M/s Vijay Enterprises was received, it was stated that the order was received via the official email of M/s. Vijay Enterprises. Being a new client, all documents were thoroughly checked before filing for Customs clearance.
- On being asked if he was aware of the case booked against M/s. Vijay Enterprises for misdeclaration in Shipping Bill No. 9116795, it was stated that he was aware of the case and that the goods were found overvalued during the market inquiry.
- On being asked how contact with M/s. Vijay Enterprises was established, it was stated that orders were generally received through a forwarder friend.
- On being asked if KYC of the exporter had been conducted, it was stated that KYC verification was conducted every time, and M/s. Vijay Enterprises had a valid IEC issued by DGFT. Documents were verified from the DGFT online portal, and certified copies were submitted.
- On being asked about the fees charged for clearance of goods, it was

stated that Rs. 2500/- per shipment was charged as agency fees.

- On being asked if the address of M/s. Vijay Enterprises was verified, it was stated that the address was verified during KYC before filing Shipping Bills.
- On being asked since when the CB firm handled the export clearance of M/s. Vijay Enterprises, it was stated that this was the first shipment of the exporter through their CB firm.
- On being asked if the KYC procedure for first-time exporters had been followed, it was stated that the procedure as per CEAC was completed for M/s. Vijay Enterprises.
- On being asked for documentary evidence of the KYC procedure, it was stated that such evidence was not readily available.
- On being shown summons issued to the exporter, it was stated that there had been no recent contact with the exporter.
- On being informed that the principal place of business of the exporter was non-traceable, it was stated that no further contact with the exporter had been established.
- On being asked about the observed misclassification of goods, it was stated that goods were classified based on the exporter's documents. The checklist was verified by the exporter before filing.
- On being asked if the exporter's company was still in existence, it was stated that there had been no recent contact, and documents were filed based on the exporter's details and in compliance with the CBLR 2018 guidelines.
- On being asked if it was suspected that the exporter was a frontman, it was stated that no such suspicion was raised as the exporter's credentials were verified according to the CBLR 2018 guidelines.
- On being asked if Regulation 10 of the CBLR 2018 was followed regarding compliance and notification of non-compliance, it was stated that physical verification of the exporter's premises was conducted, and the goods were filed based on the submitted KYC documents and declarations.
- On being asked why it should not be considered that there was awareness of misdeclaration, it was stated that the Shipping Bills were filed based on the exporter's provided documents, and no knowledge of GST violations or supply chain issues was held.

- On being asked if the CB firm or the exporter had been penalized by any

government agency, it was stated that, to the best of his knowledge, neither the CB firm nor the exporter had been penalized.

➢ On being asked if anything more needed to be added, it was stated that the CB firm worked diligently on all shipments and would cooperate fully with Customs in the ongoing investigation.

14. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

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

Section 50: Entry of goods for Exportation. –

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

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

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

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

(a) the accuracy and completeness of the information given therein;

(b) the authenticity and validity of any document supporting it; and

(c) Compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

SECTION 113(i): any goods entered for Exportation which do not correspond in respect of value or in any material particular with the entry made under this

Act or in the case of baggage with the declaration made under section 77, shall be liable to confiscation;

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

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

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

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

Section 114AC: Penalty for fraudulent utilisation of input tax credit for claiming refund. -
Where any person has obtained any invoice by fraud, collusion, wilful misstatement or suppression of facts to utilise input tax credit on the basis of such invoice for discharging any duty or tax on goods that are entered for Exportation under claim of refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed. For the purposes of this section, the expression "input tax credit" shall have the same meaning as

assigned to it in clause (63) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017).

[114AB. Penalty for obtaining instrument by fraud, etc.—Where any person has obtained any instrument by fraud, collusion, willful misstatement or suppression of facts and such instrument has been 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.]

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.

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 percent. 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.

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 subsection (1) of section 142 of the Customs Act, 1962.

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

Customs Brokers Licensing Regulations, 2018:

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

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

Foreign Trade (Development and Regulation) Act, 1992.

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

Foreign Trade (Regulation) Rules, 1993

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

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

15. M/s. Vijay Enterprises (BTCPV9981P) having its registered office address a t Right Portion, 1st Floor, Plot No-07, Khasra No-412, Sukhlal Market, Landmark Nr Shiva Market, Pitampura Village, Delhi-110034 had filed Shipping Bill No. 9116795 dated 15.04.2024 through their Customs Broker M/s. YSR Logistics (CHA License No 11/2708). The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bill comes to Rs. 5,98,503 as against the declared FOB value of Rs. 10,18,904.04. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 35,661.64 and RoSCTL of Rs. 55,122.71 whereas they were eligible for Drawback of Rs. 23,341.62 and RoSCTL of Rs. 22,743.11 respectively. (as tabulated in Table-IV above).

15.1 As can be seen from the Table-IV above, based on the Market Enquiry conducted on 01.06.2024, it appears that the goods declared by the Exporter in the Shipping Bill No. 9116795 dated 15.04.2024 have been mis-declared in terms of their value. During the Market Enquiry it was found that the value of the goods filed under the said Shipping Bill were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The Export incentive such as drawback & RoSCTL are therefore are re-determined with respect to the re-determined FOB as mentioned in the Table-IV above. It is thus cogent and clear that the Exporter M/s. Vijay Enterprises (BTCPV9981P) had (i) mis-declared the impugned goods in terms of their value and composition, (ii) attempted to defraud the Government by claiming undue higher amount of Drawback and (iii) ROSCTL and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the Provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962 respectively.

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

15.3 As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, misstatement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue Export benefits not legitimately payable to them. The Exporter had declared the FOB value in the Shipping Bill as Rs. 10,18,904.04 whereas the re-determined FOB value after conducting the Market Survey was Rs. 5,98,503 only and hence higher Drawback & RoSCTL and other Export incentives were attempted to be claimed. Thus, it appeared that the said goods were attempted to be Exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development &Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities.

15.4 As the goods were attempted to be exported by mis-declaration for which confiscation is proposed. However, the drawback & Rosctl claim in the live Shipping Bill as mentioned in Table-I is not demanded since the goods were cleared for Provisional Export without disbursing the Export incentives to the Exporter.

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

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

15.7 As the Export goods were not standard goods, the Export data in Export Commodity Data Base (ECDB) could not be used for comparing price of the

goods of like kind and quality as required under Rule 4 of CVR, 2007. Further, the goods of like kind and quality Exported cannot be identified to compare their transaction value with the declared value of the subject goods. Hence, value of the subject goods could not be determined under the said Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

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

15.9 The value of the impugned goods is, therefore, proposed to be redetermined under the residual Rule 6 of CVR (Export) Rules, 2007. This Rule stipulates that subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general Provisions of these Rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods has been re-determined from Rs. 10,18,904.04 to Rs. 5,98,503 as per the DYCC Report and Market Enquiry conducted of the subject goods.

15.10 With respect to the Exporter M/s. Vijay Enterprises (GSTIN07BTCPV9981P1ZF), this office sent 02 letters 05.06.2024 and 09.10.2024 to jurisdictional DC/CGST Commissionerate i.e. Division-Pitampura & Rohini, Range-104 of Delhi West Commissionerate to verify genuineness of the Exporter M/s. Vijay Enterprises (BTCPV9981P). Reply was received from GSTO/Ward-71 vide letter dated 29.11.2024 issued vide F.No DT&T/GGSTO/W-71/202425/54-55 vide which it was communicated that the concerned firm was **not found existing** at the given address and that local enquiry revealed that no such firm existed therein. Also, the firm is suspended effective from 07.10.2024. Hence, from the above facts, it emerged that the

Exporter is a paper-based firm and a fly by night operator and was established only to Export inferior goods to claim higher export incentives. Therefore, it appears that the Exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them. Also, Summonses to the Exporter have been dispatched to Exporter's address mentioned in the IEC by this office. However, the summonses sent via speed post returned to this office with the remark that the 'Item returned No such person in the address'. Also, Summonses have been sent through the e-mail address provided by the Exporter in their official correspondence with this office. However, the exporter did not turn up for deposing their statement nor provided the details/documents for verification of Supply chain. The GST status of the Exporter was ascertained from the GST Portal that Exporter filed the GSTR-1 and GSTR-3B up to February-2024. The GST registration was obtained on 13.11.2023 and the same was **suspended** on 07.10.2024, hence, it appears that the Exporter is non-genuine. Consequently, the Shipping Bill No. 9116795 dated 15.04.2024 filed by the said Exporter were put on hold by this office, it appears that the Exporter subsequently, the Exporter stopped filing the GSTR. Hence, from the above facts, it appears that the Exporter is **non-genuine.** Hence, it appears that the purchase tax invoices from domestic Supplier are manipulated & fraudulently obtained in collusion from the supplier with a malafide intention to utilize input tax credit on the basis of such invoice for discharging any duty or tax on goods that are entered for Exportation under claim of refund of such duty or tax. Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. since the FOB value of the said goods which were provisionally exported have been re-determined and also export incentives are redetermined, the IGST payable/the refund or ITC available to the exporter also gets re-determined. Hence, the Exporter M/s. Vijay Enterprises (BTCPV9981P) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

15.11 It further appears that the Exporter M/s. Vijay Enterprises (BTCPV9981P) have rendered themselves liable to penalty in terms of section 114(iii) of the Customs Act, 1962 on account of mis-declaration in terms of

Drawback Sr. No. and value of the impugned goods. The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the Exporter with malafide intent to avail undue/excess Export benefits in form of Drawback, Rosctl and other Export benefits. Therefore, M/s. Vijay Enterprises (BTCPV9981P) also liable for penalty in terms of Section 114 AA of Customs Act, 1962 for this intentional mis-declaration.

15.12 For the past Shipping Bills as mentioned in Table-VI 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 Bill are also liable to be demanded from them in terms of Section 75 and 75A of the Customs Act 1962 read with Rule 18 of the drawback Rules, 2017 & Section 28AAA and Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.

15.13 As above discussed, the Exporter has obtained Drawback & RoSCTL/RoDTEP by fraud, collusion, willful misstatement or suppression of facts without realizing the BRC for the Past Shipping Bills mentioned in Table VI. Hence, it appears that the M/s. Vijay Enterprises (BTCPV9981P) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 since the export incentives have been claimed and availed without receipt of the foreign remittance in Shipping Bills filed by the Exporter as mentioned at Table-VI above. Also, it appears that the M/s. Vijay Enterprises (BTCPV9981P) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 in respect of live Shipping Bill mentioned in Table-I since the foreign remittance is not realized yet as the expected realization time period for FOB has been completed as per RBI Master Circular No.14/2014-15 dated 01.07.2014.

15.14 Further, in terms of the Board Circular No: 171/03/2022-GST dated 06.07.2022, the clarification has been issued where the registered persons are found to be involved in issuing tax Invoices, without actual supply of goods or

services or both in order to enable the recipients of such invoices to avail and utilize input tax credit fraudulently. The Board has laid down that if the recipient person has availed and utilized fraudulent ITC on the basis of the tax invoice, without receiving the goods or services or both in contravention of the provisions of Section 16(2) (b) of CGST Act, he shall be liable for the demand and recovery of the said Input Tax Credit along with the penal Action under the provisions of section 74 of the CGST Act along with applicable interest under the provisions of Section 50 of the said Act. Further, the GST Circular No. 31/05/2018-GST dated 09.02.2018 assigns the Central Tax officers (Principal Commissioner/Commissioner of Central Tax, Additional/Joint Commissioner of Central Tax, Deputy/Assistant Commissioner of Central Tax, Superintendent and Inspector of Central Tax) to function as the proper officers in relation to issue of show cause notices and orders under sections 73 and 74 of the CGST Act and section 20 of the IGST Act (read with sections 73 and 74 of the CGST Act), up to the monetary limits as mentioned in the said circulars. Thus, the proper officer as defined under section 2 (91) of the CGST Act 2017 and assigned functions vide Circular No. 31/05/2018-GST dated 09.02.2018 are to exercise powers under section 73 and 74 of the CGST Act 2017 and can issue notices and orders under the said Sections/Acts. Accordingly, this IR/notice shall be forwarded to concerned Central GST Unit for initiation of suitable action for IGST/ITC recovery and/or investigation (if any) at their end.

15.15 The Custom Broker M/s. YSR Logistics (CHA License No.11/2708) failed to ascertain the veracity and genuineness of the Exporter firm M/s. Vijay Enterprises (BTCPV9981P). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, as stated by the CB, they have merely taken copies of the IEC and GST registration from the Exporter and started filing Shipping Bills on their behalf. The CB in his statement stated that exporters were verbally guided to submit the necessary documents via email and indicate whether they intended to claim export benefits. Based on the documents, a checklist was created, sent to the

exporter for approval, and then the Shipping Bill was filed on ICEGATE after the exporter's confirmation. But no proof in this regard is submitted by the CB. Also, they had no contact with the exporter for a considerable period, and he was unaware of the reasons for non-compliance of the Summons issued to the Exporter. Though, the CB stated that they conducted verification of address of the Exporter but the documentary evidence in this regard was not readily available with him and till date no document is submitted by the CB. Hence, no evidence has been produced in support of their claim. The CB has to verify the antecedents of the Exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. The CB in their voluntary statement has submitted that they had verified the address of the Exporter, but had furnished only photographs of the place. No evidence has been put forth by the CB to corroborate their claim of actually verifying the principal place of business of the Exporter as Jurisdictional GST communicated this office about **non-existent** of the Exporter at PPOB. Had the CB confirmed the veracity and genuineness of the Exporter through their own independent and reliable sources, he could have easily known that the Exporter and their supply chain is dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

16. Now, M/s. Vijay Enterprises (BTCPV9981P) having its registered office at Right Portion, 1st Floor, Plot No-07, Khasra No-412, Sukhlal Market, Landmark Nr Shiva Market, Pitampura Village, Delhi-110034 are hereby called upon to Show Cause to the Additional Commissioner of Customs, CAC, NS-II, JNCH having office at Jawaharlal Custom House, Nhavasheva, Tal-Uran, Dist Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

i. The declared FOB value of Rs. 10,18,904.04 covered under the Shipping Bill No. 9116795 dated 15.04.2024 should not be rejected and redetermined to Rs. 5,98,503 under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

ii. The drawback of Rs. 35,661.64 and Rosctl of Rs. 55,122.71 claimed in the Shipping Bill No. 9116795 dated 15.04.2024 should not be re-determined to Drawback of Rs. 23,841.62 and RoSCTL of Rs. 22,743.31 respectively,

to Drawback of Rs. 23,341.62 and RoSCTL of Rs. 22,743.11 respectively, since the FOB value has been re-determined as above.

iii. The said impugned Export goods covered under the Shipping Bill No. 9116795 dated 15.04.2024 having total declared FOB value of Rs. 10,18,904.04 which appear to be mis-declared in terms of value, should not be confiscated under the Provisions of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.

iv. Penalty should not be imposed on M/s. Vijay Enterprises (BTCPV9981P) under Section 114(iii) and 114AA of the Customs Act, 1962 for the above violation.

v. Penalty should not be imposed on M/s. Vijay Enterprises (BTCPV9981P) under Section 114AC of the Customs Act, 1962 for the above violation.

vi. Penalty should not be imposed on M/s. Vijay Enterprises (BTCPV9981P) under Section 114AB of the Customs Act, 1962 on account of non-receipt of the foreign remittance in respect of live Shipping Bill.

vii. The goods pertaining to Shipping Bill Nos. mentioned in Table-VI should not be held liable for confiscation under the Provisions of Section 113(ia) and 113(ja) of the Customs Act, 1962 since the Export benefits of Drawback and RoSCTL have been availed and taken by the Exporter without realising the Export proceeds i.e on account of non-receipt of foreign remittance of the value of Export.

viii. The drawback amount of Rs. 73,477/- claimed in Shipping Bills mentioned at Table-VI above should not be recovered on account of nonreceipt of remittance in and should not be demanded from the Exporter along with applicable interest under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017.

ix. The RoSCTL amount of Rs. 1,27,149/- and RoDTEP of Rs. 68/- claimed in Shipping Bills mentioned at Table-VI above should not be recovered on

account of non-receipt of remittance in terms of Notification No. 76/2021Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.

x. Penalty should not be imposed on M/s. Vijay Enterprises (BTCPV9981P) under Section 114(iii) and 114AA of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-VI filed by the Exporter.

xi. Penalty should not be imposed on M/s. Vijay Enterprises (BTCPV9981P) under Section 114AB of the Customs Act, 1962 since the export incentives have been claimed and availed without receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-VI filed by the Exporter.

xii. The Bond should not be enforced and Bank Guarantee of Rs. 50,000/(Rupees Fifty Thousand Only) at the time of Provisional Release of the goods for Export, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

17. Further, M/s. YSR Logistics (CHA License No.11/2708), Sahar Creado Chawl Suthar Pakhadi, Near Sai Hanuman mandir, Vile Parle (E), Mumbai400093 are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, CAC, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why penalty should not be imposed on them under Section 114(iii) and 114AA of the Customs Act, 1962 for violation of regulation 10(n) of CBLR, 2018

18. The noticees are further informed that they should clearly state in their written reply whether they wish to be heard in person before the case in adjudicated. In case no reply is received within 30 days of the receipt of this SCN and no request is made for the PH or they do not appear before the adjudicating authority on the date and time fixed, the case will be decided

exparte on the basis of evidence available on record without any further reference to them.

19. 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.

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

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

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

06/10/25

रघुकिरणबी / (BATCHALI RAGHU KIRAN)
अपरआयुक्त / Additional Commissioner,
CEAC, NS-II, JNCH

Enclosures: - Annexure-A-List of RUD's

<u>By Speed Post/Regd. Post/E-mail/Hand Delivery</u>

To,

1. M/s. Vijay Enterprises (BTCPV9981P)
   Right Portion, 1st Floor, Plot No-07,

Khasra No-412, Sukhlal Market,
Landmark Nr Shiva Market, Pitampura Village,
Delhi -110034.

2. M/s. YSR Logistics (CHA License No.11/2708)
Sahar Creado Chawl Suthar Pakhadi,
Near Sai Hanuman mandir, Vile Parle (E),
Mumbai - 400093.

Copy to:

1. The Additional Commissioner of Customs, CAC, NS-II, JNCH, Mumbai.
2. The Asstt. Commissioner of Customs, SIIB(X), JNCH.
3. Supdt/CHS, JNCH for display on Notice Board.
4. Supdt/EDI, JNCH for uploading on website.
5. Office Copy

Annexure – A

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill No. 9116795 dated 15.04.2024
RUD-II	Panchanama dated 26.04.2024
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated on 01.06.2024
RUD-V	Provisional Release for Export Letter dated 14.06.2024.
RUD-VI	Reply letter for verification of genuineness of the Exporter from GST.
RUD-VII	Summonses dated 11.10.2024, 23.10.2024, 02.12.2024 and 23.12.2024 to the Exporter.
RUD-VIII	Statement of Shri Rajan Sarang, G-card of CB firm M/s YSR Logistics dated 16.01.2025.

CHA No: **AAAFY8719LCH002**

YSR LOGISTICS

INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Print on 15/04/2024 07:41:21

Job No.: **0000095** Date: **14/04/2024** S/B No.: **9116795** Date: **15/04/2024**

Loading Port: **INNSA1** State of Origin: **DELHI**

Exporter's Name

IEC No. (**0**) **BTCPV9981P** PAN:**BTCPV9981P**
VIJAY ENTERPRISES
RIGHT PORTION,1ST FLR,PLOT NO-07,KHASRA NO-412,SUKHLAL MARKET,LANDMARK
NR SHIVA MARKET,PITAMPURA VILLAGE, DELHI 110034
GSTN Type : **GSN** GSTN No : **07BTCPV9981P1ZF**

Consignee's Name

M/s. AL MARKAZ ALAWAL GENERAL TRADING LLC.
OFFICE NO. 606-372, BAYAN BUSINESS CENTER,
DUBAI INVESTMENT PART FIRST,DUBAI,
UNITED ARAB EMIRATES
UNITED ARAB EMIRATES

Port of Loading (INNSA1)	: **Nhava Sheva Sea**	No of Packages	: **15**
Country of Final Dest. (AE)	: **UNITED ARAB EMIRATES**	Loose Packets.	: **0**
Port of Final Dest. (AEJEA)	: **JEBEL ALI**	Type of Packages	: **PKG**
Port of Discharge (AEJEA)	: **JEBEL ALI**	Net Weight (**KGS**)	: **405.000**
Country of Discharge (AE)	: **UNITED ARAB EMIRATES**	Gross Weight (**KGS**)	: **435.000**
Nature of Cargo	: **P**	No. of Containers	: **0**
Rotation No	:		
Marks & No(s).	: AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RoDTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"		

Forex Bank Acc	: **27520200003562**	RBI Waiver No	:
FOB Value (**Rs.**)	: **1018904.04**	RODTEP Amount	: **0.00**
ST / Excise Regn.	:	Drawback Account No	:
Authorised Dealer Code	: **0202717**	DBK Amount	: **35661.64**
I.F.S. Code	: **BARB0MAYVIH**	F ROSCTL Amount	: **55123.00**

Invoice Details Serial No	: **1**		
Invoice Value	: **12335.40 (Rs. 1018904.04)**	DBK Value (**Rs.**)	: **35661.64**
FOB Value	: **12335.40 (Rs. 1018904.04)**	Currency of Invoice	: **USD**
Invoice No.	: **VE/008/2024-25**	Invoice Date	: **13/04/2024**
Nature of Contract	: **FOB**	Exchange Rate	: **USD 1 = Rs. 82.60**
Contract No.	:	Contract Date	:
Third Party	:		

	Rate	**Currency**	**Amount**
Insurance			
Freight			
Discount			
Commission			
Other Deduction			
Packing Charges			

Buyer's Name and Address
M/s. DEVINE MART LLC.
6645, BEAVER CREEK TRAIL, ALPHARETTA, GA, 30349

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

JWR LOGISTICS PVT. LT
PKGS 15 GR.WT 435
SHED NO. A LOCATION A17
9116795 S/B DATE 15/4
SURVEYOR SIGN JWR EXECUTIVE
KUNAL H. MADHAVI
BIPIN MARINE SERVICES
SURVEYOR
ROHIT GAWAND
Executive Operations
JWR Logistics Pvt. Ltd.

SL No	RITC Code / Quantity / Scheme Description / Manufacturer Details / Transit Country	Item Description / Units	Rate	Per	Units	Total Value / Declared PMV(INR)	Total Value(FOB Value)(INR) / Accepted PMV(INR)	JWR Remarks
		Source State	HAWB	TotalPkg	IGSTPymt	Tax Value	Tax Amount	End Use
1	62034290 2310 Drawback,and ROSCTL	**MENS SHORTS OF POLYESTER** PCS	5.34	Per 1	PCS	12335.40 485.19	1018904.04 1120794.44	YES
#				0	LUT		0.00	GNX100
					Tax Value : 0.00 IGST Amt : 0.00		1018904.04 1120794.44	

Drawback Details

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	62030102B	0.00	3.50	0.00	73.80	2310.000	35661.64

ROSCTL Details

INV No	Item No	ROSCTL Sl.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	62030102B	3.13	64.20	2.28	46.80	2310.000	31891.70	23231.01	55122.71

P1 26/04/24

P2 26/4/24

YSR LOGISTICS

INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: **0000095** Date: **14/04/2024** S/B No.: **9116795** Date: **15/04/2024** Loading Port: **INNSA1** State of Origin: **DELHI**

Packages Details

Packages From	Packages To	Kind Package
129	143	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty W/H No	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	2310 NOS	NILL		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI	
			0.00	0.00	0.00				

Supporting Documents Details

Inv No / Document Issuer Party Name / Document Beneficiary Name	Item No	IRN No	DRN No / Document Issuer Party Address / Document Beneficiary Address	Document Type Description	Place of Issue	Issue Date	Expiry Date
1	1	2024041500000648	VE/008/2024-25	934000 Value declaration (GATT Valuation Declaration)	United Arab Emirates	14/04/2024	
M/s AL MARKAZ ALAWAL GENERAL TRADING LLC VIJAY ENTERPRISES			OFFICE NO 606-372, BAYAN BUSINESS CENTER, DUBAI INVESTMENT PART FIRST,DUBAI, UNITED ARAB EMIRATES RIGHT PORTION,1ST FLR,PLOT NO-07,KH ASRA NO-412,SUKHLAL MARKET,LANDMARK NR SHIVA MARKET,PITAMPURA VILLAGE, DELHI				
1	1	2024041500000649	VE/008/2024-25	380000 Commercial Invoice	United Arab Emirates	14/04/2024	
M/s AL MARKAZ ALAWAL GENERAL TRADING LLC VIJAY ENTERPRISES			OFFICE NO 606-372, BAYAN BUSINESS CENTER, DUBAI INVESTMENT PART FIRST,DUBAI, UNITED ARAB EMIRATES RIGHT PORTION,1ST FLR,PLOT NO-07,KH ASRA NO-412,SUKHLAL MARKET,LANDMARK NR SHIVA MARKET,PITAMPURA VILLAGE, DELHI				
1	1	2024041500000650	VE/008/2024-25	271000 Packing list	United Arab Emirates	14/04/2024	
M/s AL MARKAZ ALAWAL GENERAL TRADING LLC VIJAY ENTERPRISES			OFFICE NO 606-372, BAYAN BUSINESS CENTER, DUBAI INVESTMENT PART FIRST,DUBAI, UNITED ARAB EMIRATES RIGHT PORTION,1ST FLR,PLOT NO-07,KH ASRA NO-412,SUKHLAL MARKET,LANDMARK NR SHIVA MARKET,PITAMPURA VILLAGE, DELHI				

Statement Details

Inv Item Sn	Code	Title
1/1,	DEC-RS001	I/We VIJAY ENTERPRISES holder of IEC No BTCPV9981P, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

Factory Stuffing	Sample Accompained	Vessel Name & Voys, Rotation No & Date
NO		

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

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

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

Signature of Exporter/CHA with Date

26/04/24 26/4/24 26/4/24

INVOICE

Exporter
M/s. VIJAY ENTERPRISES
SUKHLAL MARKET, LANDMARK NR SHIVA MARKET,
VILLAGE PITAMPURA, NEW DELHI,
NEW DELHI - 110034
INDIA.
GSTIN/UIN : 07BTCPV9981P1ZF

Invoice No. & Date
VE/008/2024-25 DT : 13/04/2024

IEC NO : BTCPV9981P

Consignee
M/s.AL MARKAZ ALAWAL GENERAL TRADING LLC.
OFFICE NO. 606-372, BAYAN BUSINESS CENTER,
DUBAI INVESTMENT PART FIRST,
DUBAI, U.A.E.

Buyer (if other than Consignee)
M/s. DEVINE MART LLC.
6645, BEAVER CREEK TRL,
ATLANTA, GA, 30349
DUBAI, U.A.E.

Port of Loading : JNPT, NHAVA SHEVA
& JEBEL ALI, U.A.E.
PRE-CARIER BY SEA

Terms of Delivery and Payment
Country of origin : REPUBLIC OF INDIA
2] PAYMENT- 180 DAYS

S / Marks.	*No. & kind of pkgs & Description of Goods*	*Quantity* PS/SET	*Rate* USD.	*Amount* USD.
H.E.	15 (FIFTEEN CARTONS ONLY) HS CODE 62034290 DBK SR NO 62030102B			
129 TO 143	MENS SHORTS OF POLYESTER	2310 PCS	5.34	12335.40
		2310		12335.40
		TOTAL IN USD		12335.40

NET WEIGHTS : 405.000 KGS
GR WEIGHT : 435.000 KGS

Amount Chargeable :
USD : TWELVE THOUSAND THREE HUNDRED THIRTY FIVE & CENTS FOURTY ONLY

Declaration :
We declare that this invoice shows the actual price of the Goods described and that all particulars are true and correct.

For VIJAY ENTERPRISES
Vijay
Proprietor

P1
26/04/24

P2
26/4/24

C4
26/4/24

PACKING LIST

Exporter
M/S. VIJAY ENTERPRISES
SUKHLAL MARKET, LANDMARK NR SHIVA MARKET,
VILLAGE PITAMPURA, NEW DELHI - 110034

IEC NO : BTCPV9981P

Invoice No. VE/008/2024-25 DT : 13/04/2024

CONSIGNEE:
M/s. AL MARKAZ ALAWAL GENERAL TRADING LLC.
OFFICE NO. 606-372, BAYAN BUSINESS CENTER,
DUBAI INVESTMENT PART FIRST,
DUBAI, U.A.E.

BUYER:
M/s. DEVINE MART LLC.
6645, BEAVER CREEK TRL,
ATLANTA, GA, 30349
DUBAI, U.A.E.

Country of origin : REPUBLIC OF IN

MARKS NO. 129 TO 143
H.E. JEBEL ALI, U.A.E.
TOTAL - 15
FIFTEEN CTNS ONLY

PKGS NO.	Description of Goods	UNIT	QUANTI	GRS WT	NET
129	MENS SHORTS OF POLYESTER	PCS	180	29.000	27.000
130	MENS SHORTS OF POLYESTER	PCS	180	29.000	27.000
131	MENS SHORTS OF POLYESTER	PCS	150	29.000	27.000
132	MENS SHORTS OF POLYESTER	PCS	150	29.000	27.000
133	MENS SHORTS OF POLYESTER	PCS	150	29.000	27.000
134	MENS SHORTS OF POLYESTER	PCS	150	29.000	27.000
135	MENS SHORTS OF POLYESTER	PCS	150	29.000	27.000
136	MENS SHORTS OF POLYESTER	PCS	150	29.000	27.000
137	MENS SHORTS OF POLYESTER	PCS	150	29.000	27.000
138	MENS SHORTS OF POLYESTER	PCS	150	29.000	27.000
139	MENS SHORTS OF POLYESTER	PCS	150	29.000	27.000
140	MENS SHORTS OF POLYESTER	PCS	150	29.000	27.000
141	MENS SHORTS OF POLYESTER	PCS	150	29.000	27.000
142	MENS SHORTS OF POLYESTER	PCS	150	29.000	27.000
143	MENS SHORTS OF POLYESTER	PCS	150	29.000	27.000
			2310	435.000	405.000

Declaration :
We declare that this invoice shows the actual price of the Goods described and that all particulars are true and correct.

For VIJAY ENTERPRISES
Vijay
Proprietor

26/04/24

26/4/24

26/4/24

PANCHANAMA dated 26.04.2024 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village-Padeghar, Panvel, Navi Mumbai – 410206

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

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Abhishek Meena, an Intelligence Officer, SIIB(X), JNCH on 26.04.2024 at 14:15 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village-Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-400210 to witness the examination of goods of exporter M/s. Vijay Enterprises (IEC:BTCPV9981P) covered under 01 Shipping Bill No. 9116795 dtd 15.04.2024 kept inside JWR CFS, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Paramveer Singh Nain, IO/SIIB(X) and Shri Rajan A Sarang G-card holder of M/s. YSR Logistics (CHA License No.11/2708) having Kardex No. 6493/2023. Then the officer explained to us that the exporter M/s. Vijay Enterprises (IEC: BTCPV9981P) having address at Right Portion,1st Flr, Plot no. -07, Khasra No. 412, Sukhlal Market, Landmark Nr. Shiva Market, Pitampura Village, Delhi 110034 has filed 01 Shipping Bill No. 9116795 dtd 15.04.2024 through their Customs Broker M/s. YSR Logistics (CHA License No.11/2708) for export of their consignment.

We were shown a copy of Hold letter No. 05/2024-25/SIIB(X) issued vide F.No. CUS/SIIB/ALT/209/2024-SIIB(E) hold of 01 Shipping Bill No 9116795 dtd 15.04.2024 filed by exporter M/s. Vijay Enterprises (IEC: BTCPV9981P) through their authorized Customs Broker M/s YSR Logistics (CHA License No.11/2708), their respective export invoice & packing list.

Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 01 Shipping Bill No. 9116795 dtd 15.04.2024 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the area/location inside JWR CFS where the goods were found placed inside Shed No. A at location A-17. A total of 15 packages SB 9116795 dtd 15.04.2024 found placed at the said location. The goods were found to be packed in white polypropylene bags. There after each of these packages were opened by the laborers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

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

P1 26/04/24 P2 26/4/24

Sr.No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	IGST
1.	9116795 dtd 15.04.2024	Mens Shorts of Polyester	10,18,905	35,661	55,123	LUT

During 100% examination, goods covered under Shipping Bills No. 9116795 dtd 15.04.2024 were found as declared in terms of quantity and declared description as per checklist & shipping bill.

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the S/B's No. 9116795 dtd 15.04.2024 in our presence. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having seen the drawn samples and sealing of the same in the presence of Shri Rajan A Sarang G-card holder of M/s. YSR Logistics (CHA License No.11/2708).

All the goods pertaining to Shipping Bills No.. 9116795 dtd 15.04.2024 were re-packed in the same packages and kept back inside Shed-A at the same location A-17 inside JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping Bills No..9116795 dtd 15.04.2024, their respective Export Invoice and Packing List and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 02 pages ended on the same place and same date i.e. 26.04.24 at 19:30 hrs. The Panchanama was carried out in our presence and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 26th day of April 2024.

Abhishek
26/04/2024
I.O./SIIB(X), JNCH
(Abhishek Meena)

(Representative of CB)
Dipak S Gopale
26/4/24

In presence of:

Pancha-I

Pancha-II

26/04/24
I.O./SIIB(X), JNCH
(P S Nain)

[illegible] सीमाशुल्क [illegible] प्रबंध, बंदरगाह एस्टेट, मुम्बई-400001

[illegible] COMMISSIONER OF CUSTOMS (PREVENTIVE), NSW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI-400001

Phone no. 022 [illegible]

[illegible] Card No. [illegible]

FORM-5

[illegible]

Valid upto: 31.12.2026

Mr/Ms. [illegible] has been registered with the Customs [illegible] M/s YSK LOGISTICS having been authorized by him/them to transact business at the Mumbai Customs House on his/their behalf is hereby permitted to do so [illegible] with effect from 30.03.2025 or until the cancellation of the license issued to his principal, whichever is earlier.

Specimen signature of Employee:

Permanent Account No. (PAN) of employee:

Name of the Customs Broker: YSK LOGISTICS

Customs Broker Licence No.: AAAFY8718K (11/2708)

Customs station: MUMBAI

Dated: 16.05.2025

Signature of the Deputy/Assistant Commissioner of Customs

1. यह कार्ड अंतरणीय नहीं है और इसे मुंबई सीमा शुल्क के किसी भी कर्मचारी द्वारा मांगे जाने पर प्रस्तुत किया जाना चाहिए।
2. यह कार्ड सीबीएमआर 2018 के विनियमन 13(5) के तहत सीमाशुल्क क्लियर के मालिक/साझेदार/निदेशक/कर्मचारी को जारी किया गया है जिसका नाम कार्ड के मुखपृष्ठ पर उल्लिखित है।
3. यह कार्ड मुंबई सीमा शुल्क क्षेत्र में सीमा शुल्क निकासी कार्य करने के लिए मान्य है।
4. इस कार्ड का उपयोग किसी अन्य उद्देश्य के लिए नहीं किया जाना चाहिए।
5. इस कार्ड को सीमा शुल्क क्षेत्र के अंदर हर समय पहना और प्रदर्शित किया जाना चाहिए।
6. जब यह कार्ड किसी भी कारण से अमान्य हो जाता है, तो इसे जारी करने वाले प्राधिकारी को तुरंत वापस किया जाना चाहिए।

[illegible] बंदरगाह एस्टेट, मुंबई फोन: 022 [illegible] पर [illegible] पूछताछ की जा सकती है।

[redacted]

आधार

Ishwar Hiraman Patil

जन्म तारीख / DOB: 03/07/1979

पुरुष / MALE

3143 5413 1082

VID : 9158 3467 6307 9574

माझे आधार, माझी ओळख

P,

26/04/24

[redacted]

AADHAAR

Print Date: 14/12/2023

Address:

Near Sai Baba Mandir,
H.No.45.At.Post-Bokadvira, VTC: Uran, PO: Uran, District: Raigarh, State: Maharashtra, PIN Code: 400702,

3143 5413 1082

VID : 9158 3467 6307 9574

1947 help@uidai.gov.in www.uidai.gov.in

भारत सरकार
Government of India

आधार

Aadhaar no. Issued: 05/11/2013

दिपक सदाशिव गोपाळे
Dipak Sadashiv Gopale
जन्म तारीख/ DOB: 01/01/1994
पुरुष/ MALE

आधार हा ओळखीचा पुरावा आहे, नागरिकत्व किंवा जन्मतारखेचा नाही. हे फक्त पडताळणीसाठी वापरले जावे (ऑनलाइन प्रमाणीकरण किंवा QR कोडचे स्कॅनिंग/ ऑफलाइन XML)
Aadhaar is proof of identity, not of citizenship or date of birth. It should be used with verification (online authentication, or scanning of QR code / offline XML).

4299 8193 2587

माझे आधार, माझी ओळख

भारतीय विशिष्ट ओळख प्राधिकरण
Unique Identification Authority of India

AADHAAR

Details as on: 06/12/2023

पत्ता:
बेलापूर, बोटा, अहमदनगर,
महाराष्ट्र - 422602

Address:
Belapur, PO: Bota, DIST: Ahmadnagar,
Maharashtra - 422602

4299 8193 2587

1947 | help@uidai.gov.in | www.uidai.gov.in

P2

26/04/24

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

सत्यमेव जयते

F. No. CUS/SIIB/ALT/209/2024-SIIB(E) 06-05-2024

08.5.24

To,

The Dy. Chief Chemical Examiner
DYCC section, JNCH
Nhava Sheva,
Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 9116795 dtd 15.04.2024 by M/s. Vijay Enterprises (IEC:BTCPV9981P)– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No.**9116795 dtd 15.04.2024** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	**9116795 dtd 15.04.2024**	Mens Shorts Of Polyester	01

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

a. Detailed analysis of composition
b. Nature of the sample
c. Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

6/5/24

KAPIL
APPRAISER
SIIB(X), JNCH

Encl: as above.

Lab No 351/SEIB (X) dt. 07/05/24

SB NO 9116795 SB dt 15/4/24

Report:

The sample as received is in the form of cream coloured dyed women readymade garment with elastic band at the waist part i.e. shorts. It is composed of spun yarns of polyester on one side and filament yarns of polyester on other side.

Weight of sample = 59.5g
Weight of base fabric = 52.3g
Weight of elastic band = Balance
GSM of base fabric = 62.5
Sealed remnant sample returned.

Martina Devi
27/5/24

Dr. MARTINA DEVI
Chemical Assistant

27.5.24

डॉ. पूर्णिमा मिश्रा / Dr. Purnima Mishra
रसायन परीक्षक ग्रेड-१ / Chemical Examiner Grade-1
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
न्हावा शेवा / Nhava Sheva

Market Enquiry Report of M/s. Vijay Enterprises conducted on 01/06/2024.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Vaibhav Padwal ,Authorized representative of Exporter, conducted a market survey of goods covered under Shipping Bills No. 9116795 dtd 15.04.2024 presented for export by M/s. Vijay Enterprises (IEC:BTCPV9981P). The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bills. Market enquiry was conducted on 01/06/2024 in the wholesale market near Masjid Bunder, Mumbai.

To ascertain the fair market value of the goods, we visited the different Wholesale Shops near Masjid Bunder, Mumbai. The samples were opened in the presence of authorized representative of Exporter Shri Vaibhav Padwal. Representative samples were shown to the shopkeeper of subject goods and quotation / inquiries were made for wholesale purchase of identical/ similar goods. The shopkeeper refused to have identical goods i.e. of same brand but offered similar goods on the basis of quality, composition, size and design of the goods. The wholesale rates for the said samples as quoted verbally by shopkeepers for which both officer and Exporter agreed are as follows:

S/B No.	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price	Declared PMV
		Baby Steps 106 Shop No. 4, Sheriff Devji Street(Chakla Street), Masjid Bander, Mumbai - 400003	Half Ticket 52A, Sheriff Devji Street, Chakla, Masjid Bunder, Mumbai-400003	A.K. Enterprises 13/17, Shop No. 3, Noorie House, Chakla Street, Mumbai-400003		
9116795 dtd 15.04.2024	Mens Shorts of Polyester	310	255	290	285	485.19

The shopkeepers further informed that the price of the goods will vary depending upon the quantity, mode of payment and quality of the goods ordered.

Vaibhav
01/06/24

(Shri Vaibhav Padwal)
Authorized representative of Exporter

Abhishek
01/06/24
(Abhishek Meena)
IO/SIIB(X)

Scanned with CamScanner

सीमाशुल्क आयुक्त का कार्यालय, एनएस-II

OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II

केंद्रीकृत निर्यात आकलन कक्ष, जवाहरलाल नेहरू सीमाशुल्क भवन

CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU CUSTOM HOUSE,

न्हावा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र 707 400-

NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707

F.No. CUS/ASS/MISC/689/2024-CEAC Date:14-06-2024

DIN: 20240678NT0000581786

सेवा में/To,
मे. विजय एंटरप्राइजेज (IEC: BTCPV9981P)
M/s Vijay Enterprises (IEC: BTCPV9981P)
Sukhali Market, Landmark NR Shiva Market,
Village Pitampura, New Delhi,
New Delhi – 110034, India

EM173974717IN

विषय: मे. विजय एंटरप्राइजेज (IEC: BTCPV9981P) के शिपिंग बिल संख्या **9116795** दिनांक **15.04.2024** के तहत माल की अनंतिम रिलीज निर्यात उद्देश्य के लिए ।

Sub: Provisional release of the goods for Export Purpose covered under Shipping Bill No. 9116795 dated 15.04.2024 of exporter M/s Vijay Enterprises (IEC: BTCPV9981P)-reg.

कृपया ऊपर उल्लिखित विषय का संदर्भ लें। /Please refer to the subject mentioned above.

इस संबंध में, सक्षम प्राधिकारी ने नीचे उल्लिखित शर्तों पर निर्यात के लिए माल की अनंतिम रिलीज की अनुमति दी है:/In this regard, the competent authority has granted permission for provisional release of the goods for Export on the below mentioned conditions:

अ/A. माल के 100% पुनः निर्धारित मूल्य के लिए बांड जमा करना /To submit Bond for 100% re-determined value of the goods.

ब/B. ₹ 50,000/-रुपये (केवल पचास हज़ार रुपये) की नकद सुरक्षा/बैंक गारंटी जमा करने के लिए/ To submit Cash Security/Bank Guarantee of Rs. 50,000/- (Rupees Fifty Thousands only)

उपरोक्त को ध्यान में रखते हुए, अनुरोध है कि मामले में आगे की आवश्यक कार्रवाई के लिए उपर्युक्त दस्तावेज यथाशीघ्र इस कार्यालय में जमा करें। /In view of above, it is requested to submit the above mentioned document in this office at the earliest for further necessary action in the matter.

भवदीय/Yours faithfully,

(नंदगिरि श्रीरामकृष्ण राव)/ (Nandgiri Sriramakrishna Rao)
सहायक सीमा शुल्क आयुक्त / Asstt. Commissioner of Customs,
सीईएसी, एनएस-II/ CEAC, NS-II,
जेएनसीएच, न्हावा शेवा/JNCH, NHAVA SHEVA

प्रतिलिपि/Copy to:

1. DC, SIIB(X) JNCH, Nhava Sheva
2. CHA

सहायक आयुक्त कार्यालय, केन्द्रीय माल एवं सेवा कर,
मंडल- पीतमपुरा, दिल्ली- पश्चिम, तल- 7, अम्बेडकर भवन,
सेक्टर-१६, रोहिणी, दिल्ली- ८५

F No : DL-CT/GST(W)/Pit/R-104/Ext PV /251/2024-25 | 4852 03/12/24 Date:- 03/012/2024

सेवा में,

The Assistant Commissioner of Customs
SIIB (X), JNCH
Jawaharlal Nehru Customs House, Nhava Sheva
Dist- Raigad, Maharashtra-400707

महोदय,

विषय- Verification of the genuineness of Exporter M/s Vijay Enterprises (GSTIN : 07BTCPV9981P1ZF) -reg.

Please refer to your office letter no. CUS/SIIB/ALT/209/2024-SIIB€ dated 09.10.2024 wherein it was requested to physically verify the premises of M/s Vijay Enterprises (GSTIN : 07BTCPV9981P1ZF).

In this regard it is submitted that physical verification of M/s Vijay Enterprises (GSTIN : 07BTCPV9981P1ZF) having principle place of business at "Right Portion First Floor , Plot No-07 Khasra No-412 , Sukhlal Market , Landmark Near Shiva Market , Village Pitampura , New Delhi , North West Delhi , Delhi , 110034" was conducted on 28.11.2024.

In this regard, it submitted that no such business premises were traceable at the declared place of business and no person/employee related to M/s Vijay Enterprises (GSTIN : 07BTCPV9981P1ZF) was present at the declared address. The Field Visit Report (REG-30)is enclosed herewith.

This information is being forwarded to you for perusal and further necessary action at your end.

Enclosure:- As above

भवदीय

रामबीर 03/12/24

सहायक आयुक्त,
केंद्रीय माल और सेवा कर और उत्पाद शुल्क
मण्डल-पीतमपुरा

Form GST REG - 30

(see rule 25)

Form for Field Visit Report

Center Jurisdiction (Ward/Circle/Zone)

Sr. No.	Particulars	Inputs
1	Name of the Officer	Yogesh Kumar Sharma
2	Date of submission of Report	28.11.2024
3	Name of the taxable person	M/s Vijay Enterprises
4	GSTIN/ARN	GSTIN : 07BTCPV9981P1ZF
5	Jurisdiction	Range-104, Division-Pitampura
6	Date and Time of Assignment of Task	28.11.2024
7	Date of Visit	28.11.2024
8	Time of Visit	4:45 PM
9	Location Details: **Right Portion First Floor , Plot No-07 Khasra No-412 , Sukhlal Market , Landmark Near Shiva Market , Village Pitampura , New Delhi , North West Delhi , Delhi , 110034**	
	Latitude: NA	**Longitude: NA**
	North- Bounded by : NA	South -Bounded by : NA
	West- Bounded by : NA	East -Bounded by : NA
10	Whether address is same as mentioned in application	No
11	Particulars of the person available at the time of visit	
(i)	Name	NA
(ii)	Father's Name	NA
(iii)	Residential Address	NA
(iv)	Mobile No.	NA
(v)	Designation/Status	NA
(vi)	Relationship with Taxable person, if applicable	NA
12	Functioning status of the business	**Functioning - No**
13	Details of the premises	
(i)	Open Space Area (in Sq.m.) (approx)	NA
(ii)	Covered Space Area (in Sq. m.) (approx)	NA
(iii)	Floor on which business premises located	NA
14	Documents Verified	**No**
15	Upload photograph of the place with the person who is present at the place where site verification is conducted- **Attached**	
16	Comments (not more than 1000 characters): Physical verification of M/s Vijay Enterprises (GSTIN : 07BTCPV9981P1ZF) having principle place of business at "Right Portion First Floor , Plot No-07 Khasra No-412 , Sukhlal Market , Landmark Near Shiva Market , Village Pitampura , New Delhi , North West Delhi , Delhi , 110034" was conducted on 28.11.2024. In this regard, it submitted that no such business premises were traceable at the declared place of business and no person/employee related to M/s Vijay Enterprises (GSTIN : 07BTCPV9981P1ZF) was present at the declared address. Firm is found non-functional and non-existent.	
17	Place: Netaji Shubhash Place, Pitampura	Signature: Yogesh 28.11.2024
		Name of the Officer: Yogesh kumar Sharma
	Date: 28.11.2024	Designation: Inspector
		Jurisdiction: Division-Pitampura, CGST Delhi West

SUMMONS

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

To,

Proprietor/Director/Partner of M/s. VIJAY ENTERPRISES (IEC- BTCPV9981P)

RIGHT PORTION FIRST FLOOR, PLOT NO-07 KHASRA NO-412, SUKHLAL MARKET , LANDMARK NR SHIVA MARKET, VILLAGE PRAMPURA, New Delhi, North West Delhi , NEW DELHI , NORTH WEST DELHI , DELHI, 110034.

EM097938791N
26/12/24

4116795 dated 15.04.2024

WHEREAS, I, **Milan** am making inquiry in connection with **Shipping Bills No.** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. **GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card**
2. **GST Purchase Tax Invoice, Bank Statement, E way bill and ITR**
3. **Company address proof and any other relevant documents related to export done against IEC BTCPV9981P**

NOW THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☑ **in person** / or ☐ **by an authorised agent** on **2025-01-08** at **3:30:PM** at the office of **C-604, SIIB(X), JNCH**

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

Given under my hand and seal of office to-day the **23** day of **December, 2024** at **JNCH**

Name : **Milan**

Signature : 23/12/2024

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

B/C

Statement of Shri. Rajan Sarang, G-Card Holder of CB firm M/s. YSR Logistics (CHA License No.11/2708), recorded under Section 108 of the Custom Act, 1962 in the office of SIIB (X), JNCH, Nhava Sheva situated at C-604, Jawaharlal Nehru Custom House, Nhava Sheva, District - Raigad, Maharashtra-400707 on 16.01.2025.

In compliance to the spot Summons dated 16.01.2025, issued under seal and signature of Shri. Milan, SIO, SIIB (X), JNCH, having CBIC-DIN-20250178NT000000DF38. I present myself as to give statement under Section 108 of Customs Act, 1962 as G-Card Holder of M/s. YSR Logistics (CHA License No.11/2708), I have been explained the provisions of Section 108 of Customs Act, 1962. I have also been explained that giving false evidence under this enquiry is an offence punishable u/s 193 of the Indian Penal Code 1860/Corresponding section of Bharatiya Nyaya Sanhita, 2023. I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law, or for any adjudication proceedings. Having been understood the provisions of sections 108 of the Customs Act 1962, I am giving my true, correct and voluntary statement which goes below:

I am G-Card holder having no- 6493/2023 at CB firm M/s YSR Logistics. I can read, write, and understand Hindi and English. Our CB license no- AAAFY8719L (11/2708). I am requesting officer of SIIB (X) to type my statement on computer as per my say. My mobile No. is 9301200200. For the proof of my identity, I am submitting self-attested copy of my G-card issued by Mumbai Customs.

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

Q. Do you know why you have been summoned? Are you the authorized person on behalf of CB M/s YSR Logistics?
Ans. I have come in response to the summons dated 16.01.2025 in relation to the export through JNPT by M/s. Vijay Enterprises (IEC BTCPV9981P). I am the authorized person, holding a G-Card on behalf of CB M/s YSR Logistics, to give a statement before Customs.

Q. What is your job profile in CB firm M/s YSR Logistics? Have you been authorized to give a statement on behalf of CB?
Ans. I am G-Card Holder in CB firm M/s YSR Logistics. I supervise all work pertaining to exports and am fully authorized to give a statement.

Q. Who handles the documentation work in your CB firm?
Ans. I myself with my subordinate staff handle the documentation work in my CB firm.

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

Q. For how many years have you and your CB firm M/s YSR Logistics been in the Customs Broker business?

Ans. I have been an employee of this CB firm for the last two years. My CB firm has been in this business for around the last eight years.

Q. Have you filed the Shipping Bill No. 9116795 dated 15.04.2024 on behalf of the exporter M/s. Vijay Enterprises (IEC BTCPV9981P)?
Ans. Yes, my subordinates, under my supervision, filed the mentioned Shipping Bill on behalf of the exporter M/s. Vijay Enterprises (IEC BTCPV9981P).

Q. How did you receive the shipment from M/s. Vijay Enterprises (IEC BTCPV9981P)?
Ans. We received the order for the shipment from the official email of M/s. Vijay Enterprises (IEC BTCPV9981P). As they were our new client, we thoroughly checked all documents before filing, related to Customs clearance.

Q. Are you aware of the case booked against the exporter M/s. Vijay Enterprises (IEC BTCPV9981P) for the said Shipping Bill No. 9116795 dated 15.04.2024 for misdeclaration, especially regarding value?
Ans. Yes, I am aware of the case booked against the exporter. During the market enquiry, the goods were found overvalued.

Q. How did you come into contact with the exporter M/s. Vijay Enterprises (IEC BTCPV9981P)?
Ans. We generally receive orders through our forwarder friend.

Q. Do you have the KYC of the exporter M/s Vijay Enterprises (IEC BTCPV9981P)?
Ans. Yes, Sir, we verified the KYC of the customer every time. The exporter has a valid IEC issued by DGFT. We verified the KYC documents from the DGFT online website as per CBLR 2018 and submitting their signed/certified copy.

Q. How much money had the exporter promised to give you for the clearance of goods?
Ans. We usually charge Rs. 2500/- for each export shipment as agency charges.

Q. Have you verified the address of M/s. Vijay Enterprises (IEC BTCPV9981P)?
Ans. Yes Sir, we have verified the address at the time of KYC before filing Shipping Bills.

Q. Since when are you handling the export clearance of M/s. Vijay Enterprises (IEC BTCPV9981P)?
Ans. This was the first shipment of the exporter, M/s. Vijay Enterprises (IEC BTCPV9981P) through our CB firm.

Q. Now tell me, do you know about KYC procedure for First Time Export? Have you done First time export KYC procedure of M/s. Vijay Enterprises (IEC BTCPV9981P)?
Ans. Yes Sir, procedure of KYC for First Time Exporter has been done at CEAC. We have completed this KYC procedure for M/s. Vijay Enterprises (IEC BTCPV9981P).

Q. You said you have done KYC procedure for First time exporter, can you show me copy or any documentary evidence of First time export KYC done by you on behalf of M/s. Vijay Enterprises (IEC BTCPV9981P)?
Ans. No sir, the documentary evidence is not readily available.

Q. Now, I will show you Summons issued under Section- 108 of Customs Act 1962 to the exporter M/s. Vijay Enterprises (IEC BTCPV9981P), but no one appeared himself before this office till date. Can you explain the reason for it?
Ans. Sir, we are not in contact with the exporter since long, therefore I am not aware about it.

Q. As per reply from concerned jurisdictional GST Commissionerate the exporter's, M/s. Vijay Enterprises (IEC BTCPV9981P) principal place of business was non traceable when they visited his premise, do you know about it or can you explain?
Ans. Sir, as I already told we are not in contact with the exporter since long., therefore I am not aware about it also.

Q. As per the investigation, it has been observed that the goods have been misclassified. What do you have to say about this?
Ans. Sir, we classify the goods based on the documents provided by the exporter. Additionally, once the checklist is prepared, it is sent to the exporter for verification. When the exporter verifies it, then we file shipping bill.

Q. The exporter is not responding to summons. Is the exporter's company still in existence? What is your opinion?
Ans. Sir, we are not in contact with the exporter. We filed the documents with the classification as provided by the exporter and without any violation of the existing export policy, adhering to the guidance under CBLR 2018.

Q. In this case, did you not suspect that the proprietor/exporter might be a frontman and someone else was the actual owner? How would they finance such activities?
Ans. Never, Sir. As a Customs Broker, we always verify the exporter's credentials and conduct KYC verification as per CBLR 2018.

Q. Regulation 10 of the CBLR, 2018 mandates that the CB shall advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be. Have you diligently followed the regulation w.r.t. the shipment under Shipping Bill No. 9116795 dated 15.04.2024?
Ans. We had done physical verification of the premise(s)/addresse(s) of the exporter. The exporter informed us that the subject goods covered under Shipping Bill bearing No. 9116795 dated 15.04.2024 were procured locally by them and they want to export, thus we filed Shipping bills based on the KYC documents of the exporter.

Q. Why should it not be considered that you were aware of the misdeclaration by the exporter regarding the non-existent supply chain?
Ans. We filed the Shipping Bills as provided by the exporter, along with the KYC documents, invoices, and packing list. During the examination, the goods were found as declared in terms of quantity and marked description. We have no idea regarding the supply chain or violations under the GST Act.

Q. Have your CB firm or the exporter been penalized by any government agency?
Ans. To my knowledge, neither our CB firm M/s. YSR Logistics (CHA License No.11/2708) nor the exporter has been penalized by any government agency as of this date.

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

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

The above statement of mine running into 04 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, I have been understood by the officer before signing the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400707 as per my say and as per my request. I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

The above statement of mine running into 04 pages has been given as my true correct and voluntary without any force, inducement or coercion. On my request, I have been understood by the officer before signing the said statement has been typed on the office computer of SIIB (X) JNCH Nhava Sheva. Dist - Raigad Maharashtra. 400707. as per my say and as per my request. I certify it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me I has nothing more to add statement of mine is correctly recorded as per my say

12/1/15

(Rajan Sarang)

Authorised representative, M/s. YSR Logistics (CHA License No.11/2708)

Typed by me

Neeraj Kumar 12/01/2015

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

Before me

12/01/2015

(Milan)
SIO /SIIB(X)
JNCH, NHAVA SHEVA