



Draft

Alok.

F.No.: CUS/ASS/MISC/11/2025-CEAC

	सीमाशुल्क आयुक्त का कार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II न्हावा शेवा, तालुका- उरण, जिला- रायगड, महाराष्ट्र -400 707 NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707	
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F.No.: CUS/ASS/MISC/11/2025-CEAC

Date: 08/2025
06/10/25

F. No: SG/INV-122/23-24/SIIB(X)/JNCH

DIN: 20251078NT00005028136

SCN No.: 1084/2025-26/ROD/CEAC/NS-II/CEAC/JNCH

Show Cause Notice issued under section 124 of the Customs Act, 1962

M/s. Bharat Overseas (IEC-ABAFB2673D) having address at Plot no. 63, Shiv Ashish Industrial Society, Udhna Main Road, Surat, Gujarat-394210 (hereinafter referred to as the 'Exporter') had filed 03 Shipping Bills No.3353862, 3353866 & 3353868 all dtd. 21.08.2023 (RUD-I), through their Customs Broker M/s. Raspn Shipping Services Ltd. (CHA License No.11/1949) (hereinafter referred to as the 'Customs Broker'), from Nhava Sheva port. Thereafter, the said consignment was put on hold by SIIB(X), JNCH. The details of the said Shipping Bills are tabulated below:

Table- I

SB No./ Date	Description of Goods	FOB (Rs.)	DBK (Rs.)	RODTEP (Rs.)
3353862/ 21.08.23	Woven Fabrics containing 85% or more by weight of synthetic filament yarn (38 GSM)	1,22,06,616/-	1,83,099/-	2,92,959/-
3353866/ 21.08.23		1,16,64,710/-	1,74,971/-	2,79,953/-
3353868/ 21.08.23		1,23,16,109/-	1,84,742/-	2,95,587/-

2. All subject Shipping Bills, registered at GDL CFS, Nhava Sheva port, were put on hold by this office, vide this office letter dtd. 30.08.2023 and examined 100% under Panchanama dated 21.09.2023 (RUD-II), in the presence of authorized representative of the Exporter where the subject goods were found as per declaration in the Shipping Bills, in terms of quantity and description. Also, Representative Sealed Samples (RSS), were drawn during the Panchanama, from each subject Shipping Bill, for verification of declared description and value. Further, an alert was inserted against the Exporter M/s. Bharat Overseas (IEC-ABAFB2673D), in order to withhold the Drawback, RODTEP, and IGST benefits.

F.No.: CUS/ASS/MISC/11/2025-CEAC

 सत्यमेव जयते	सीमाशुल्क आयुक्त का कार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II न्हावा शेवा, तालुका- उरण, जिला- रायगढ़, महाराष्ट्र -400 707 NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707	
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F.No.: CUS/ASS/MISC/11/2025-CEAC

Date: 08/08/2025

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2. All subject Shipping Bills, registered at GDL CFS, Nhava Sheva port, were put on hold by this office, vide this office letter dtd. 30.08.2023 and examined 100% under Panchanama dated 21.09.2023 (**RUD-II**), in the presence of authorized representative of the Exporter where the subject goods were found as per declaration in the Shipping Bills, in terms of quantity and description. Also, Representative Sealed Samples (RSS), were drawn during the Panchanama, from each subject Shipping Bill, for verification of declared description and value. Further, an alert was inserted against the Exporter M/s. Bharat Overseas (IEC-ABAFB2673D), in order to withhold the Drawback, RODTEP, and IGST benefits.

3. In order to ascertain the nature, composition and correct classification of the subject goods, Representative Sealed Samples (RSS), drawn during the Panchanama, were sent to the DYCC Lab, JNCH for testing purpose, vide this office letter dtd. 26.09.2023, in response of which DYCC lab, JNCH forwarded its report dtd. 19.10.2023 (**RUD-III**) wherein the subject goods were found as declared in the subject Shipping Bills.

4. In order to ascertain fair value of the subject goods, Market Enquiry (**RUD-IV**) in the matter, in presence of the Authorized representative of the Exporter, was conducted on 28.10.2023 on the basis of the RSS, drawn during the Panchanama.

Table- II

SB No./ Date	Description of Goods	Qty. (in Sq. M.)	Declared Price (in Rs.) (Per Sq. M.)	Market Enquiry Price (in Rs.) (Per Sq. M.)
3353862/ 21.08.23	Woven Fabrics containing 85% or more by weight of synthetic filament yarn (38 GSM)	201409.37	60.61/-	57.63/-
3353866/ 21.08.23	Woven Fabrics containing 85% or more by weight of synthetic filament yarn (38 GSM)	192467.9	60.61/-	57.63/-
3353868/ 21.08.23	Woven Fabrics containing 85% or more by weight of synthetic filament yarn (38 GSM)	203216.0	60.61/-	58.06/-

5. During the Market Enquiry, it was observed that the Exporter had inflated FOB value of the export goods in order to claim undue/excess export benefits. Therefore, on the basis of the Market Enquiry Report dtd. 28.10.2023, FOB and Export Incentives of these Shipping Bills, were re-determined, as below-

Table- III

SB No./ Date	FOB (Rs.)		Drawback (Rs.)		RODTEP (Rs.)	
	Declared	Re-determined	Declared	Re-determined	Declared	Re-determined
3353862/ 21.08.23	1,22,06,616	1,16,07,222	1,83,099	1,74,108	2,92,959	2,78,573
3353866/ 21.08.23	1,16,64,710	1,10,91,925	1,74,971	1,66,379	2,79,953	2,66,206
3353868/ 21.08.23	1,23,16,109	1,17,98,721	1,84,742	1,76,981	2,95,587	2,83,169
Total	3,61,87,435	3,44,97,868	5,42,812	5,17,468	8,68,499	8,27,948

From the above, it can be clearly observed that the exporter has attempted to avail un-due export incentives i.e. Drawback to the tune of Rs.25,344/- and RoDTEP to the tune of Rs.40,551/- (Total Rs.65,895/-), by the way of over-valuation of the subject goods.

6. As per the request made by the Exporter, NOC dated 06.11.2023 (**RUD-V**) for provisional release of the subject goods for Back to Town, was given to CEAC, JNCH and accordingly, provisional release of the subject goods was allowed for Back to Town (BTT) by CEAC, JNCH vide letter dtd. 24.11.2023, after submission of Bond of Rs.3,63,19,989/- (Rupees Three Crores Sixty Three Lakhs Nineteen Thousands Nine Hundred Eighty Nine only) and Bank Guarantee of Rs.50,000/- (Rupees Fifty Thousand only), by the Exporter.

7. GST Supply chain:

Letter dated 26.09.2023 and subsequent reminder letters dated 16.11.2023 (Reminder-I), 02.02.2024 (Reminder-II) & 16.12.2024 (Reminder-III) were forwarded to the jurisdictional GST Commissionerate to verify the genuineness of the Exporter and its supplier, particularly the supply chain; however, no response has been received from the GST formation till date. Further, neither the exporter nor the Customs Broker could submit any GSTR2A, e-way bill copy etc. to justify its proper supply chain a related to subject consignment.

Hence, the purchase tax invoice submitted by the Customs Broker from domestic Supplier could not be verified and accordingly, the same appears to be manipulated & fraudulently obtained in collusion from the supplier with a mala-fide intention to utilize input tax credit. A letter in this regard, was forwarded to the concerned GST Commissionerate for its recovery and/or investigation (if any), at their end.

8. Statement of Shri Rajesh Singh (**RUD-VI**), Authorized Representative of the Exporting firm M/s. Bharat Overseas (IEC-ABAFB2673D), was recorded on 24.12.2024 wherein he inter-alia stated that he works as Marketing Executive in M/s. Bharat Overseas (IEC-ABAFB2673D) and looks after Sales, Purchase, Accounting, Operations and other day-to-day activities; that he agrees with the Examination Panchanama dtd. 21.09.2023 and the Market Enquiry dtd. 28.10.2023, pertaining to the subject Shipping Bills; that they requested for Provisional Release of the goods for Back to Town (BTT) purpose as their overseas buyer cancelled the order; that he will submit copies of Tax invoices, E-way Bills & BRCs, pertaining to all the Shipping Bills and bank account statement of the

company, within 07 days. However, the Exporter has not submitted any of the aforesaid documents in this office, till date.

9. Past Exports:

The past data of the Shipping Bills, filed by the exporter was retrieved from ICES 1.5 system and it was seen that the exporter has filed 04 (Four) Shipping Bills, in the past, from Nhava Sheva Port (INNSA1), details of which are as follows-

Table-IV:

S. N.	SB No./ Date	CTH	Desc. of goods	FOB (INR)	DBK (INR)	RoDTEP (INR)	RoSC TL (INR)	BRC Amount
1.	2697083 / 25.07.2023	540761 90	Woven Fabrics containing 85% or more by weight of synthetic filament yarn (Grey)(32 GSM)	1,22,30,396	1,83,456	2,93,530	0	Not Realised, as per ICES 1.5 system
2.	2697084 / 25.07.2023	540761 90	Woven Fabrics containing 85% or more by weight of synthetic filament yarn (Grey)(32 GSM)	1,14,07,818	1,71,117	2,73,788	0	
3.	2697088 / 25.07.2023	540761 90	Woven Fabrics containing 85% or more by weight of synthetic filament yarn (Grey)(32 GSM)	1,20,08,332	1,80,125	2,88,200	0	
4.	3220826 / 16.08.2023	620412 90	RMGs	4,86,379	13,671	0	23,017	
Total				3,61,32,925	5,48,369	8,55,518	23,017	

As the BRC has not been realized in any of the past shipments and also the period of 9 months for receiving BRCs has been lapsed, the export incentives, as mentioned in the Table-IV above, appears recoverable.

10. Financial status of the Exporter:

Financial status of the Exporter could not be substantiated as the Exporter has submitted copies of neither the ITR nor the Bank statement.

11. Relevant provisions of law applicable in this case:

11.1 Customs Act, 1962:

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 28AA: Interest on delayed payment of duty-

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

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

(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 28AAA: Recovery of duties in certain cases-

(1) Where an instrument issued to a person has been obtained by him by means of—

(a) collusion; or

(b) wilful mis-statement; or

(c) suppression of facts,

for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), by such person or his agent or employee and such instrument is utilised under the provisions of this Act or the rules made or notifications issued thereunder, by a person other than the person to whom the instrument was issued, the duty relatable to such utilisation of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued:

Provided that the action relating to recovery of duty under this section against the person to whom the instrument was issued shall be without prejudice to an action against the importer under section 28.

Section 75A: Interest on drawback-

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

Section 113: Confiscation of goods attempted to be improperly exported, etc.-

(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;

(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.

(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: Penalty for attempt to export goods improperly, etc.-

(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 documents which is false or incorrect in any material particular, in the transaction of any business for the purpose of this Act, shall be liable to a penalty not exceeding five times of the value of goods.

Section 114AB: Penalty for obtaining instrument by fraud, etc.-

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

(3)When any person is expressly or impliedly authorised by the owner, importer or exporter of any goods to be his agent in respect of such goods for all or any of the purposes of this Act, such person shall, without prejudice to the liability of the owner, importer or exporter, be deemed to be the owner, importer or exporter of such goods for such purposes:

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

Where any person has obtained any invoice by fraud, collusion, willful 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.

11.2 Customs and Central Excise Duties Drawback Rules, 2017:

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

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

11.3 Customs Brokers Licensing Regulations, 2018:

"10. Obligations of Customs Broker- A Customs Broker shall-

(d) 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;

(e) exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage;

(m) discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay;

11.4 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.*

11.5 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.

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

Rule 8: Rejection of declared value-

(1) When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any export goods, he may ask the exporter of such goods to furnish further information including documents or other evidence and if, after receiving such further information, or in the absence of a response of such exporter, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, the transaction value shall be deemed to have not been determined in accordance with sub-rule (1) of rule 3.

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.

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 could not be determined under the said Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

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.

The value of the impugned goods was, therefore, to be re-determined under the Rule 6 of CVR (Export) Rules, 2007, using reasonable means consistent with the principles and general provisions of these rules.

12. The Exporter M/s. Bharat Overseas (IEC-ABAFB2673D) having registered address at Plot no. 63, Shiv Ashish Industrial Society, Udhna Main Road, Surat, Gujarat-394210 filed Shipping Bill no.- 3353862, 3353866 & 3353868 all dtd. 21.08.2023, through their Customs Broker M/s. Raspn Shipping Services Ltd. (CHA License No.11/1949) for export of goods declared as 'Woven Fabrics containing 85% or more by weight of synthetic filament yarn (38 GSM)', under CTH 54076190, under Export Promotion Scheme Code 19 (Drawback & RoDTEP), claiming both drawback and RoDTEP. Upon Scrutinizing, it was observed that the classification of the subject goods was correct and subsequently both RoDTEP and Drawback were claimed correctly. Further, the subject goods were found as declared as per DYCC report. However, the goods were mis-declared in terms of value.

13. In view of the above, there was sufficient reasons to doubt the truth or accuracy of the declared value of the subject goods, the same appeared liable to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. 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.

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 could not be determined under the said Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

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.

The value of the impugned goods was, therefore, to be re-determined under the Rule 6 of CVR (Export) Rules, 2007, using reasonable means consistent with the principles and general provisions of these rules. Accordingly, for the purpose of valuation of the subject goods, under this rule, Market Enquiry in the matter, in presence of the Authorized representative of the Exporter, was conducted on 28.10.2023 on the basis of the RSS, drawn during the Panchanama. As per the market inquiry conducted, the value of the goods was re-determined as shown above in Table-III.

In view of the above, it appears that the Exporter has mis-declared the subject goods covered under Shipping Bill No. 3353862, 3353866 & 3353868 all dtd. 21.08.2023, in terms of value, and thereby, rendering the said goods liable for confiscation, under section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.

14. In the instant case, the goods covered under the Shipping Bill No. 3353862, 3353866 & 3353868 all dtd. 21.08.2023, having FOB of Rs. 3,61,87,435/-, are liable to be confiscated under the provisions of section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962 as the Exporter misclassified the goods, in terms of value.

15. The goods covered under past 04 Shipping Bills, having total FOB of Rs. 3,61,32,925/- though the goods are physically not available for confiscation, are liable for confiscation under Section 113(ia) & 113(ja) of the Customs Act 1962 as BRCs was not received for any of the past shipments and also the period of 09 months for receiving BRCs was lapsed; resulting into claim of undue/excess drawback amounting to Rs. 5,48,369/-, RoDTEP amounting to Rs. 8,55,518/- & RoSCTL amounting to Rs. 23,017/- respectively, in respect of these past 04 Shipping Bills.

16 Further, undue/excess drawback amounting to Rs. 5,48,369/-, availed by the Exporter, in the aforesaid past 04 shipments, appears recoverable under Rule 17 & Rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 read with section 28AAA, section 75 of the Customs Act, 1962 along with applicable interest under the second proviso of section 75A and section 28AA of the Customs Act, 1962 and corresponding undue/excess RoDTEP amounting to Rs. 8,55,518/- & RoSCTL amounting to Rs. 23,017/-, (as mentioned in Table-III), appears recoverable in terms of Notification no-77/2021-Cus (N.T) dated 23.09.2021 &

25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under Section 28AA of Customs act 1962.

17. 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 (Regulation) Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities, in as much, as they did not make a correct declaration of the goods in terms of value in order to avail undue export incentives, in the Shipping Bills, filed by them to the Customs authorities, thereby, rendering the goods liable for confiscation, under section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962 and by this act and omission, the Exporter has rendered himself liable for penalty under Section 114(iii), 114AA.

18. No response from the jurisdictional GST Commissionerate, regarding genuineness of the exporter, its supplier and the supply chain, was received even after sending multiple reminder letters. Also, neither the exporter nor the Customs Broker could submit any GSTR2A, e-way bill copies etc. to justify its proper supply chain a related to subject consignment. Hence, the purchase tax invoice submitted by the Customs Broker from domestic Supplier could not be verified and accordingly, the same appears to be manipulated & fraudulently obtained in collusion from the supplier with a mala-fide intention to utilize input tax credit. A letter in this regard, was forwarded to the GST Commissionerate for its recovery and/or investigation (if any) at their end.

This again clearly shows that the Exporter M/s. Bharat Overseas has tried to claim undue IGST/ITC refund, rendering himself liable for penalty under Section 114AC of the Customs act 1962 also.

19. 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.

20. In the instant case, as per the Exporter's documents submitted by the Customs Broker M/s. Raspn Shipping Services Ltd. (CHA License No.11/1949), it appears that Customs Broker has verified KYC to some extent like IEC, GST registered etc.; however, they did not inform/keep updated records of the Exporter like copies of the GST returns etc. and did not advise his client to declare value of the goods correctly resulting in misrepresentation of the goods as per Para 3 & 7 of JNCH P.N 75/2010 dated 28.07.2010.

Thus, it appears that the Customs Broker M/s. Raspn Shipping Services Ltd. (CHA License No.11/1949) did not discharges his duties as per CBLR, 2018. The said negligence of the part of Custom Broker firm has caused the subject goods liable for confiscation under the aforesaid provisions and consequently, the Customs broker M/s. Raspn Shipping Services Ltd., appears liable for penalty under section 114(iii) and section 114AA of the Customs Act, 1962.

21. The goods pertaining to the subject Shipping Bills No. 3353862, 3353866 & 3353868 all dtd. 21.08.2023, having FOB of Rs. 3,61,87,435/-, were allowed to release provisionally for Back to Town (BTT), after submission of Bond of Rs.3,63,19,989/- (Rupees Three Crores Sixty Three Lakhs Nineteen Thousands Nine Hundred Eighty Nine only) and Bank Guarantee of Rs.50,000/- (Rupees Fifty Thousand only), by the Exporter.

22. Now, therefore, the Exporter M/s. Bharat Overseas (IEC-ABAFB2673D) having registered address at Plot no. 63, Shiv Ashish Industrial Society, Udhna

Main Road, Surat, Gujarat-394210, is hereby called upon to show cause in writing to the Addl. Commissioner of Customs, CAC, NS-II, JNCH, Nhava-Sheva, Tal.-Uran, Dist.-Raigad, Maharashtra 400707 (the Adjudicating Authority in this case), within 30 days of the issue of this notice as to why: -

- i. The goods covered under live Shipping Bill No. 3353862, 3353866 & 3353868 all dtd. 21.08.2023, having declared FOB value of **Rs. 3,61,87,435/-**, should not be confiscated under Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- ii. The drawback amount of Rs.5,42,812/- and the RoDTEP amount of Rs. 868499/- claimed in the above Shipping Bill No. 3353862, 3353866 & 3353868 all dtd. 21.08.2023 should not be denied since the goods are not exported and taken back to town.
- iii. Penalty should not be imposed upon the Exporting firm M/s. Bharat Overseas (IEC-ABAFB2673D) having registered address at Plot no. 63, Shiv Ashish Industrial Society, Udhna Main Road, Surat, Gujarat-394210, under Section 114(iii) and 114AA of the Customs Act 1962, for omission on the part of the Exporter which have rendered the export goods liable for confiscation under the aforesaid provisions of the Customs Act, 1962, as detailed in (i) above.
- iv. The goods covered under the aforementioned past 04 Shipping Bills (mentioned in Table-III above), having combined FOB value amounting to Rs. 3,61,32,925/-, should not be confiscated under Section 113(ia) and 113(ja) of the Customs Act, 1962.
- v. Undue drawback amounting to Rs. 5,48,369/-, availed by the Exporter, in the aforesaid past 04 shipments claimed (mentioned in Table-III above), should not be recovered under Rule 17 & Rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 read with section 28AAA, section 75 of the Customs Act, 1962 along with applicable interest under the second proviso of section 75A and section 28AA of the Customs Act, 1962 and corresponding undue RoDTEP amounting to Rs. 8,55,518/- & RoSCTL amounting to Rs. 23,017/-, (as mentioned in Table-III), should not be recovered in terms of Notification no-77/2021-Cus(N.T) dated 23.09.2021 & 25/2023-Cus(N.T) dated 01.04.2023 along with applicable interest under Section 28AA of Customs act 1962.

- vi. Penalty should not be imposed upon the Exporting firm M/s. Bharat Overseas (IEC-ABAFB2673D) having registered address at Plot no. 63, Shiv Ashish Industrial Society, Udhna Main Road, Surat, Gujarat-394210, under Section 114(iii), 114AA and 114AB of the Customs Act 1962, for omission on the part of the Exporter which have rendered the export goods liable for confiscation under the aforesaid provisions of the Customs Act, 1962, as detailed in (iv) above.
- vii. Penalty should not be imposed upon the Exporting firm M/s. Bharat Overseas (IEC-ABAFB2673D) having registered address at Plot no. 63, Shiv Ashish Industrial Society, Udhna Main Road, Surat, Gujarat-394210, under Section 114AC of the Customs Act 1962, for fraudulent utilization of Input Tax Credit for claiming refund which have rendered the export goods liable for confiscation under the aforesaid provisions of the Customs Act, 1962, as detailed in (i) & (iv) above.
- viii. The Bond of Rs.3,63,19,989/- (Rupees Three Crores Sixty Three Lakhs Nineteen Thousands Nine Hundred Eighty Nine only) and Bank Guarantee of Rs.50,000/- (Rupees Fifty Thousand only), submitted by the Exporter M/s. Bharat Overseas (IEC-ABAFB2673D), at the time of provisional release of the subject goods, should not be appropriated towards recoverable dues, applicable fine and penalty.

23. Now, therefore, the Customs Broker firm M/s. Raspn Shipping Services Ltd. (CHA License No.11/1949), having registered address at 501-B, Takshashila Commercial Center, J. N. Road, Mulund (W) Mumbai-400080, is hereby called upon to show cause in writing to the Addl. Commissioner of Customs, CAC, NS-II, JNCH, Nhava-Sheva, Tal.- Uran, Dist-Raigad, Maharashtra 400707 (the Adjudicating Authority in this case), within 30 days of the issue of this notice as to why penalty should not be imposed upon the Customs Broker firm M/s. Raspn Shipping Services Ltd. (CHA License No.11/1949), having registered address at 501-B, Takshashila Commercial Center, J. N. Road, Mulund (W) Mumbai-400080, under Section 114(iii) & 114AA of the Customs Act 1962, for negligence on the part of Custom Broker firm which have rendered the subject goods liable for confiscation under Section 113(i), 113(ja) and 113(ja) of the Customs Act, 1962.

24. The Noticees is further directed to produce all the evidence upon which they intend to rely upon in support of their defense, at the time of showing cause. The

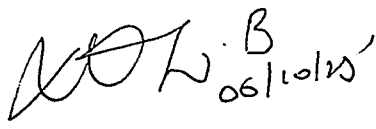
Noticees is also required to state in their written submission, as to whether they would like to be heard in person by Adjudicating Authority before the case is adjudicated. If no such request is made in their written reply, it will be presumed that they do not wish/ desire to be heard in person and the case shall be adjudicated accordingly based on the evidence available on record, without any further reference to them.

25. If no cause is shown by them against the action proposed to be taken within 30 days of receipt of this notice and/or if they do not appear before the adjudicating authority when the case is posted for hearing, the case will be decided ex-parte on the basis of evidences on record and on the merits of the case without any further reference to them.

26. This show cause cum demand notice is issued without prejudice to any other action that may be taken against the recipients of the notice, or any other person/s concerned with the acts, commission as mentioned in this notice or any other law for the time being in force in India.

27. The department reserves the right to issue corrigendum, supplement or amendment to this notice on the basis of further evidence found, if any.

28. The documents relied upon for the purpose of this show cause notice, are enlisted at Annexure 'A' enclosed to this notice, copies of the same are enclosed herewith.


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

To,

1. **M/s. Bharat Overseas (IEC-ABAFB2673D),**
Plot no. 63, Shiv Ashish Industrial Society,
Udhna Main Road, Surat,
Gujarat-3942102

2. Raspn Shipping Services Ltd.

(CHA License No.11/1949)

501 B, Takshashila Commercial Center,

J N Road Mulund (W), Mumbai-400080

Copy to:

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

ANNEXURE-A

Sr. No.	RUDs
I.	Copy of Shipping Bills No.- 3353862, 3353866 & 3353868 all dtd. 21.08.2023
II.	Panchanama dtd. 21.09.2023
III.	DYCC Test Report dated 19.10.2023
IV.	Market Enquiry Report dtd. 28.10.2023
V.	NOC for Provisional Release dated 06.11.2023
VI.	Statement dtd. 24.12.2024 of the Authorized Representative of Exporting firm M/s Bharat Overseas

J N Road Mulund (W), Mumbai-400080

Copy to:

1. DC/AC, SIIB(X), JNCH, Nhava Sheva.
2. DC/CHS, for Notice Board.
3. Office copy.

ANNEXURE-A

Sr. No.	RUDs
I.	Copy of Shipping Bills No.- 3353862, 3353866 & 3353868 all dtd. 21.08.2023
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CHA No: AACCR9247FCH005

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

Page# 1 to 2

Print on 21/08/2023 19:45:30

Shipping Bill for Export

Job No.: 0007626 Date: 21/08/2023 S/B No.: 3353866 Date: 21/08/2023

Loading Port: INNSA1 State of Origin: GUJARAT

Exporter's NameIEC No. () AB AFB2673D PAN: AB AFB2673D
M/s. BIHARAT OVERSEAS
NO.63, SHIV ASHISH INDUSTRIAL SOCIETY/DHINA MAIN ROAD
SURAT, GUJARAT 394210
GSTN Type: GSN GSTN No: 24ABAFB2673D1ZYConsignee's NamePudinch Bafi Textile Industries Co. Ltd.
JC6M+1198 District 20,
Tehran Province, Iran
IRANPort of Loading (INNSA1) : **Nhava Sheva Sea**
Country of Final Dest. (IR) : **IRAN**
Port of Final Dest. (IRBND) : **BANDAR ABBAS**
Port of Discharge (IRBND) : **BANDAR ABBAS**
Country of Discharge (IR) : **IRAN**
Nature of Cargo : **P**
Rotation No :
Marks & No(s). : AS PER INVOICE, "WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"No of Packages : **72**
Loose Packets. : **0**
Type of Packages : **CTN**
Net Weight (KGS) : **6217.000**
Gross Weight (KGS) : **6289.000**
No. of Containers : **0**Forex Bank Acc : **07430200002492**
FOB Value (Rs.) : **11664709.88**
ST / Excise Regn. :
Authorised Dealer Code : **0202595**
I.F.S. Code : **BARBOSUFIBA**RBI Waiver No :
RODTEP Amount : **279953.04**
Drawback Account No :
DBK Amount : **174970.65**
F ROSCTL Amount : **0.00**Invoice Details Serial NoInvoice Value : **142426.25 (Rs. 11664709.88)**
FOB Value : **142426.25 (Rs. 11664709.88)**
Invoice No. : **BS/23-24/EX-108**
Nature of Contract : **FOB**
Contract No. :
Third Party :DBK Value (Rs.) : **174970.65**
Currency of Invoice : **USD**
Invoice Date : **19/08/2023**
Exchange Rate : **USD 1 = Rs. 81.90**
Contract Date :

	Rate	Currency	Amount	Buyer's Name and Address
Insurance				Setarch Derakhshan Sepehr International
Freight				Transportation CO., Bandar Abbas-Iran
Discount				LALLAH NADEEN LTD, NIMROZ AFGHANISTAN
Commission				
Other Deduction				
Packing Charges				
				Nature of Payment : DA
				Period of Payment : 180 Days

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description							
	Manufacturer Details							
	Transit Country	Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
1	54076190	WOVEN FABRICS CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC FILAMENTARY (GREY).. (SILVER CIFFON GRAY FABRIC (38GSM))						19
	192467.9	SQM 0.74		Per 1	SQM	142426.25	11664709.88	YES
	DRAWBACK (DBK)					66.67	12831180.86	
#		27		0	LUT	0	0.00	GNX100
					Tax Value : 0.00		11664709.88	
					IGST Amt : 0.00		12831180.86	

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	540701B	0.00	1.50	0.00	0.00	192467.900	174970.65

Packages Details

Packages From	Packages To	Kind Package
153	224	CTN

Single Windows Type of Information

Inv-Item	SQC & Qty	RODTEP	RODTEP Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	192467.9 SQM	YES	279953.04	0.00	0.00	459 SURAT	24 GUJARAT	NCPTI	
		2.4% AND 2/SOM	279953.04	0.00	0.00				

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
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RASPN SHIPPING SERVICES PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 2

Print on 21/08/2023 19:45:30

Shipping Bill for Export

Job No.: 0007626 Date: 21/08/2023 S/B No.: 3353866 Date: 21/08/2023

Loading Port: INNSA1 State of Origin: GUJARAT

Document Issuer Party Name	Document Issuer Party Address	
Document Beneficiary Name	Document Beneficiary Address	
1 1 2023082100136396	BS 23-24 EX-108 271000 Packing list	21/08/2023
Pudineh Baft Textile Industries Co. Ltd.	JC6M-H98 District 20, Tehran Province, Iran	
M/S. BHARAT OVERSEAS	NO.63, SHIV ASHISH INDUSTRIAL SOCIE UDHNA MAIN ROAD SURAT, GUJARAT	
1 1 2023082100136397	BS/23-24 EX-108 380000 Commercial invoice	21/08/2023
Pudineh Baft Textile Industries Co. Ltd.	JC6M-H98 District 20, Tehran Province, Iran	
M/S. BHARAT OVERSEAS	NO.63, SHIV ASHISH INDUSTRIAL SOCIE UDHNA MAIN ROAD SURAT, GUJARAT	
1 1 2023082100136398	BS 23-24 EX-108 934000 Value declaration (GATT Valuation Declaration)	21/08/2023
Pudineh Baft Textile Industries Co. Ltd.	JC6M-H98 District 20, Tehran Province, Iran	
M/S. BHARAT OVERSEAS	NO.63, SHIV ASHISH INDUSTRIAL SOCIE UDHNA MAIN ROAD SURAT, GUJARAT	

Statement Details

Inv/Item Sn	Code	Title
1/1,	DEC-RD001	I/We, in regard to my/our claim under RoDTEP 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 RoDTEP 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 RoDTEP. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO


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

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

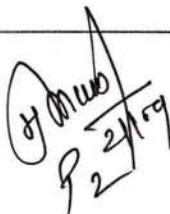
Signature of Exporter/CHA with Date

P1  21/9/23


21/09/2023
12


21/09/2023
LB

COMMERCIAL / TAX INVOICE					
SUPPLY MEANT FOR EXPORT UNDER LETTER OF UNDERTAKING / BOND WITHOUT PAYMENT OF INTEGRATED TAX (IGST)					
EXPORTER : M/s. BHARAT OVERSEAS NO.63, SHIV ASHISH INDUSTRIAL SOCIETY UDHNA MAIN ROAD SURAT, GUJARAT-394210, INDIA			INV NO.: BS/23-24/EX-108 DATE : 19/08/2023 Other Reference (S) IEC: ABAFB2673D AD CODE: 0202595 IGST: 24ABAFB2673D1ZY		
CONSIGNEE : Pudineh Baft Textile Industries Co. Ltd. JC6M+H98 District 20, Tehran Province, Iran			BUYER IF OTHER THAN CONSIGNEE Setareh Derakhshan Sepehr International Transportation CO. Pasdaran Blvd., Jahanbar Y- Shaped, Banda Abbas-Iran Tel-Fax: +98 513 8768351 3 Email address: setareh.derakhshansepehr@gmail.com ALLAH NADEEN LTD CODE: 1017443209 ADD: NIMROZ AFGHANISTAN KANDHAR ROAD, H. AUBIEDULLAH MUNDI, 2ND FLOOR OFFICE 1 ALLAH JAN T(+93)798196195 LICENCE NO: 41057 REG:115173		
PORT OF DISCHARGE BANDAR ABBAS		FINAL DESTINATION AFGHANISTAN		COUNTRY OF ORIGIN INDIA	
PRE-CARRIAGE BY TRUCK		PLACE OF RECEIPT BY PRE-CARRIER NHAVA SHEVA		Terms Of Payment: DA 180 DAYS Terms Of Delivery Of Goods : FOB, BY SEA	
VESSEL / FLIGHT NO.		PORT OF LOADING NHAVA SHEVA			
MARKS & C. NOS	ITEMS	HSN CODE	QTY SQM.	RATE PER SQM	FDB USD
[AZM-2] 153 TO 224	WOVEN FABRICS CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC FILAMENT YARN(GREY)... (SILVER CLOFFON GRAY FABRIC (38GSM))	54071029	192467.9	0.74	142426.25
			192467.9		142426.25
AMOUNT CHARGEABLE IN WORDS(IN USD) :					
CTN 72					
NT WT 6217.000					
GR WT 6289.000					
DECLARATION We intend to claim rewards under Remission of Duties or Taxes on Export Products (RoDTEP) Scheme			M/s. BHARAT OVERSEAS AUTH.SIGN		


 H. M. M. S.
 21/09


 R. B. S.
 21/09/2023
 LB

91

 21/9/23

PACKINGLIST

EXPORTER : M/s. BHARAT OVERSEAS NO.63, SHIV ASHISH INDUSTRIAL SOCIETY UDHNA MAIN ROAD SURAT, GUJARAT-394210, INDIA			CONSIGNEE : Pudineh Baft Textile Industries Co. Ltd JC6M+H98 District 20, Tehran Province, Iran		NOTIFY Setareh Derakhshan Sepehr International Transportation CO. Pasdaran Blvd. , Jahanbar Y- Shaped, Banda Abbas-Iran Tel-Fax: +98 513 8768351-3 Email address: setareh.derakhshansepehr@gmail.com ALLAH NADEEN LTD CODE: 1017443209 ADD: NIMROZ AFGHANISTAN KANDHAR ROAD, H. AUBIEDULLAH MUNDI, 2ND FLOOR OFFICE .1 ALLAH JAN T(+93)798196195 LICENCE NO: 41057 REG:115173	
INV NO: 85/23-24/EX-108 DATE:19/08/2023						
CTN NO	PCS	MTR	NET.WT	GR.WT	MARKA	
153	20	2239.75	84.400	85.400	[AZM-2]	
154	20	2184.00	82.400	83.400	[AZM-2]	
155	20	2234.50	84.300	85.300	[AZM-2]	
156	20	2219.75	83.600	84.600	[AZM-2]	
157	20	2301.00	86.800	87.800	[AZM-2]	
158	20	2251.50	85.000	86.000	[AZM-2]	
159	20	2292.25	86.400	87.400	[AZM-2]	
160	20	2271.25	85.700	86.700	[AZM-2]	
161	20	2233.50	84.200	85.200	[AZM-2]	
162	20	2224.25	83.900	84.900	[AZM-2]	
163	20	2427.50	91.500	92.500	[AZM-2]	
164	20	2463.50	92.900	93.900	[AZM-2]	
165	20	2389.50	89.900	90.900	[AZM-2]	
166	20	2304.25	87.000	88.000	[AZM-2]	
167	20	2307.25	86.900	87.900	[AZM-2]	
168	20	2345.50	88.400	89.400	[AZM-2]	
169	20	2307.75	87.100	88.100	[AZM-2]	
170	20	2367.50	89.400	90.400	[AZM-2]	
171	20	2288.00	86.600	87.600	[AZM-2]	
172	20	2387.00	90.400	91.400	[AZM-2]	
173	20	2353.00	88.700	89.700	[AZM-2]	
174	20	2307.00	87.100	88.100	[AZM-2]	
175	20	2276.50	86.100	87.100	[AZM-2]	
176	20	2333.50	88.000	89.000	[AZM-2]	
177	20	2410.00	90.900	91.900	[AZM-2]	
178	20	2326.00	87.800	88.800	[AZM-2]	
179	20	2366.00	89.400	90.400	[AZM-2]	
180	20	2230.75	84.000	85.000	[AZM-2]	
181	20	2462.25	92.900	93.900	[AZM-2]	
182	20	2295.75	86.500	87.500	[AZM-2]	
183	20	2250.00	84.900	85.900	[AZM-2]	
184	20	2370.50	89.500	90.500	[AZM-2]	
185	20	2353.00	88.900	89.900	[AZM-2]	
186	20	2299.00	86.700	87.700	[AZM-2]	
187	20	2343.25	88.300	89.300	[AZM-2]	
188	20	2281.50	86.000	87.000	[AZM-2]	
189	20	2340.00	87.900	88.900	[AZM-2]	

Reb

190	20	2416.75	91.200	92.200	[AZM-2]
191	20	2329.00	87.800	88.800	[AZM-2]
192	20	2298.25	86.800	87.800	[AZM-2]
193	20	2197.50	82.900	83.900	[AZM-2]
194	20	2294.25	86.700	87.700	[AZM-2]
195	20	2249.75	84.900	85.900	[AZM-2]
196	20	2174.50	81.900	82.900	[AZM-2]
197	20	2238.00	84.400	85.400	[AZM-2]
198	20	2212.00	83.400	84.400	[AZM-2]
199	20	2179.25	82.100	83.100	[AZM-2]
200	20	2212.50	83.300	84.300	[AZM-2]
201	20	2264.75	85.500	86.500	[AZM-2]
202	20	2188.25	82.800	83.800	[AZM-2]
203	20	2290.00	87.000	88.000	[AZM-2]
204	20	2228.25	84.400	85.400	[AZM-2]
205	20	2318.00	87.500	88.500	[AZM-2]
206	20	2302.00	86.900	87.900	[AZM-2]
207	20	2241.00	84.700	85.700	[AZM-2]
208	20	2169.25	82.300	83.300	[AZM-2]
209	20	2336.25	87.900	88.900	[AZM-2]
210	20	2274.00	85.800	86.800	[AZM-2]
211	20	2331.00	88.100	89.100	[AZM-2]
212	20	2310.75	87.300	88.300	[AZM-2]
213	20	2274.00	85.700	86.700	[AZM-2]
214	20	2281.25	86.300	87.300	[AZM-2]
215	20	2283.00	86.500	87.500	[AZM-2]
216	20	2207.25	83.200	84.200	[AZM-2]
217	20	2257.00	85.200	86.200	[AZM-2]
218	20	2229.25	84.500	85.500	[AZM-2]
219	20	2254.75	85.000	86.000	[AZM-2]
220	20	2266.25	85.500	86.500	[AZM-2]
221	20	2231.00	84.300	85.300	[AZM-2]
222	20	2246.75	84.800	85.800	[AZM-2]
223	20	2283.25	86.200	87.200	[AZM-2]
224	20	2221.25	83.800	84.800	[AZM-2]
			6217.000	6289.000	
CTN	72	M/s. BHARAT OVERSEAS			
NT WT	6217.000				
GR WT	6289.000	AUTH.SIGN			

CHA No: AACCR9247FCH005

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

Page# 1 to 2

Print on 21/08/2023 19:46:07

Shipping Bill for Export

Job No.: 0007627 Date: 21/08/2023 S/B No.: 3353862 Date: 21/08/2023

Loading Port: INNSA1 State of Origin: GUJARAT

Exporter's NameIEC No. () ABAB2673D PAN:ABAFB2673D
M/s. BHARAT OVERSEAS
NO.63, SHIV ASHISH INDUSTRIAL SOCIETY/DHINA MAIN ROAD
SURAT, GUJARAT 394210
GSTN Type : GSN GSTN No : 24ABAFB2673D1ZYConsignee's NameIslamic Republic of Iran
Karaj, St Afsha
Iran
IRANPort of Loading (INNSA1) : **Nhava Sheva Sea**
Country of Final Dest. (IR) : **IRAN**
Port of Final Dest. (IRBND) : **BANDAR ABBAS**
Port of Discharge (IRBND) : **BANDAR ABBAS**
Country of Discharge (IR) : **IRAN**
Nature of Cargo : **P**
Rotation No :
Marks & No(s).No of Packages : **75**
Loose Packets. : **0**
Type of Packages : **CTN**
Net Weight (KGS) : **6499.300**
Gross Weight (KGS) : **6574.300**
No. of Containers : **0**

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

Forex Bank Acc : **07430200002492**
FOB Value (Rs.) : **12206615.97**
ST / Excise Regn. :
Authorised Dealer Code : **0202595**
I.F.S. Code : **BARBOSUFIBA**RBI Waiver No :
RODTEP Amount : **292958.78**
Drawback Account No :
DBK Amount : **183099.24**
F ROSCTL Amount : **0.00**Invoice Details Serial No: **1**
Invoice Value : **149042.93 (Rs. 12206615.97)**
FOB Value : **149042.93 (Rs. 12206615.97)**
Invoice No. : **BS/23-24/EX-107**
Nature of Contract : **FOB**
Contract No. :
Third Party :DBK Value (Rs.) : **183099.24**
Currency of Invoice : **USD**
Invoice Date : **19/08/2023**
Exchange Rate : **USD 1 = Rs. 81.90**
Contract Date :Insurance
Freight
Discount
Commission
Other Deduction
Packing ChargesRate Currency Amount Buyer's Name and AddressSetareh Derakhshan Sepehr International
Transportation CO., Bandar Abbas-Iran
I.ALLAH NADEEN LTD, NIMROZ AFGHANISTANNature of Payment : **DA**
Period of Payment : **180 Days**

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description							
	Manufacturer Details							
	Transit Country	Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
1	54076190	WOVEN FABRICS CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC FILAMENTARY (GREY).. (SILVER CIFFON GRAY FABRIC (38GSM))						19
	201409.37	SQM 0.74		Per 1	SQM	149042.93	12206615.97	YES
	DRAWBACK (DBK)					66.67	1342727.56	
#		27		0	LUT	0	0.00	GNX100
					Tax Value : 0.00		12206615.97	
					IGST Amt : 0.00		1342727.56	

Drawback Details

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	540701B	0.00	1.50	0.00	0.00	201409.370	183099.24

Packages Details

Packages From	Packages To	Kind Package
78	152	CTN

Single Windows Type of Information

Inv No	SQC & Qty	RODTEP	RODTEP Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	201409.37	YES	292958.78	0.00	0.00	459 SURAT	24 GUJARAT	NCPTI	
	SOM	2.4% AND 2/SOM	292958.78	0.00	0.00				

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type	Description	Place of Issue	Issue Date	Expiry Date
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RASPN SHIPPING SERVICES PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 2

Print on 21/08/2023 19:46:07

Shipping Bill for Export

Job No.: 0007627 Date: 21/08/2023 S/B No.: 3353862 Date: 21/08/2023

Loading Port: INNSA1 State of Origin: GUJARAT

Document Issuer Party Name	Document Issuer Party Address	
Document Beneficiary Name	Document Beneficiary Address	
I I 2023082100137138	BS 23-24 EX-107 271000 Packing list	27/08/2023
Islamic Republic of Iran	Karaj, St Afsha Iran	
M/s. BHARAT OVERSEAS	NO.63, SHIV ASHISH INDUSTRIAL SOCIE UDHNA MAIN ROAD SURAT, GUJARAT	
I I 2023082100137139	BS 23-24 EX-107 380000 Commercial invoice	27/08/2023
Islamic Republic of Iran	Karaj, St Afsha Iran	
M/s. BHARAT OVERSEAS	NO.63, SHIV ASHISH INDUSTRIAL SOCIE UDHNA MAIN ROAD SURAT, GUJARAT	
I I 2023082100137140	BS 23-24 EX-107 934000 Value declaration (GATT Valuation Declaration)	27/08/2023
Islamic Republic of Iran	Karaj, St Afsha Iran	
M/s. BHARAT OVERSEAS	NO.63, SHIV ASHISH INDUSTRIAL SOCIE UDHNA MAIN ROAD SURAT, GUJARAT	

Statement Details

Inv/Item Sn	Code	Title
I/I,	DEC-RD001	I/We, in regard to my/our claim under RoDTEP 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 RoDTEP 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 RoDTEP. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

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

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

Signature of Exporter/CHA with Date

[Signature]
21/09/2023

CB

[Signature]
21/09/2023

P1
[Signature]
21/09/23

COMMERCIAL / TAX INVOICE					
SUPPLY MEANT FOR EXPORT UNDER LETTER OF UNDERTAKING / BOND WITHOUT PAYMENT OF INTEGRATED TAX (IGST)					
EXPORTER : M/s. BHARAT OVERSEAS NO.63, SHIV ASHISH INDUSTRIAL SOCIETY UDHNA MAIN ROAD SURAT,GUJARAT-394210, INDIA			INV NO.: BS/23-24/EX-107 DATE : 19/08/2023		
CONSIGNEE : Islamic Republic of Iran karaj. St Afsha Iran			Other Reference (S) IEC:ABAFB2673D AD CODE: 0202595 IGST:24ABAFB2673D1ZY		
			BUYER IF OTHER THAN CONSIGNEE Setareh Derakhshan Sepehr International Transportation CO. Pasdaran Blvd. , Jahanbar Y- Shaped, Bandar Abbas-Iran Tel-Fax: +98 513 8768351-3 Emil address: setareh.derakhshansepehr@gmail.com		
			ALLAH NADEEN LTD CODE: 1017443209 ADD: NIMROZ AFGHANISTAN KANDHAR ROAD, H. AUBIEDULLAH MUNDI, 2ND FLOOR OFFICE .1 ALLAH JAN T(+93)798196195 LICENCE NO: 41057 REG:115173		
PORT OF DISCHARGE BANDAR ABBAS		FINAL DESTINATION AFGANISTAN		COUNTRY OF ORIGIN INDIA	
PRE-CARRIAGE BY TRUCK		PLACE OF RECEIPT BY PRE-CARRIER NHAVA SHEVA		Terms Of Payment: DA 180 DAYS Terms Of Delivery Of Goods : FOB, BY SEA	
VESSEL / FLIGHT NO.		PORT OF LOADING NHAVA SHEVA			
MARKS & C. NOS	ITEMS	HSN CODE	QTY SQM.	RATE PER SQM	FOB USD
<u>LAZM-21</u> 78 TO 152	WOVEN FABRICS CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC FILAMENTARYN(GREY).. (SILVER CIFFON GRAY FABRIC (38GSM)	54071029	201409.37	0.74	149042.93
			201409.37		149042.93
AMOUNT CHARGEABLE IN WORDS(IN USD) :					
CTN 75					
NT WT 6499.300					
GR WT 6574.300					
DECLARATION We intend to claim rewards under Remission of Duties on Export Products (RoDTEP)Scheme			M/s. BHARAT OVERSEAS AUT. SIGNATURE 21/09/2023		

PACKINGLIST					
EXPORTER :		CONSIGNEE :		NOTIFY	
M/s. BHARAT OVERSEAS NO.63, SHIV ASHISH INDUSTRIAL SOCIETY UDHNA MAIN ROAD SURAT, GUJARAT-394210, INDIA		Islamic Republic of Iran karaj. St Afsha Iran		Setareh Derakhshan Sepehr International Transportation CO. Pasdaran Blvd. , Jahanbar Y- Shaped, Banda Abbas-Iran Tel-Fax: +98 513 8768351-3 Email address: setareh.derakhshansepehr@gmail.com ALLAH NADEEN LTD CODE: 1017443209 ADD: NIMROZ AFGHANISTAN KANDHAR ROAD, H. AUBIEDULLAH MUNDI, 2ND FLOOR OFFICE .1 ALLAH JAN T(+93)798196195 LICENCE NO: 41057 REG:115173	
INV NO: BS/23-24/EX-107 DATE:19/08/2023					
CTN NO	PCS	MTR	NET.WT	GR.WT	MARKA
78	20	2219.00	83.600	84.600	[AZM-2]
79	20	2283.75	86.100	87.100	[AZM-2]
80	20	2199.25	82.900	83.900	[AZM-2]
81	20	2318.50	87.500	88.500	[AZM-2]
82	20	2320.25	87.500	88.500	[AZM-2]
83	20	2307.75	87.000	88.000	[AZM-2]
84	20	2356.75	88.900	89.900	[AZM-2]
85	20	2191.00	82.500	83.500	[AZM-2]
86	20	2253.00	84.900	85.900	[AZM-2]
87	20	2253.00	85.100	86.100	[AZM-2]
88	20	2317.50	87.300	88.300	[AZM-2]
89	20	2303.50	86.900	87.900	[AZM-2]
90	20	2215.50	83.500	84.500	[AZM-2]
91	20	2371.50	89.500	90.500	[AZM-2]
92	20	2310.50	87.200	88.200	[AZM-2]
93	20	2267.50	85.500	86.500	[AZM-2]
94	20	2300.00	86.800	87.800	[AZM-2]
95	20	2466.50	93.100	94.100	[AZM-2]
96	20	2329.50	87.900	88.900	[AZM-2]
97	20	2314.50	87.300	88.300	[AZM-2]
98	20	2307.00	86.900	87.900	[AZM-2]
99	20	2311.75	87.300	88.300	[AZM-2]
100	20	2313.00	87.200	88.200	[AZM-2]
101	20	2235.50	84.200	85.200	[AZM-2]
102	20	2152.25	81.200	82.200	[AZM-2]
103	20	2224.25	83.900	84.900	[AZM-2]
104	20	2199.50	83.000	84.000	[AZM-2]
105	20	2270.50	85.500	86.500	[AZM-2]
106	20	2253.25	85.000	86.000	[AZM-2]
107	20	2462.00	92.800	93.800	[AZM-2]
108	20	2302.00	87.100	88.100	[AZM-2]
109	20	2264.00	85.400	86.400	[AZM-2]
110	20	2465.75	93.000	94.000	[AZM-2]
111	20	2328.25	87.700	88.700	[AZM-2]

Rbk
21

Rbk Jm
21/09/202391
21/9/23R2A
21/9/23

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112	20	2377.75	89.800	90.800	[AZM-2]
113	20	2291.00	86.500	87.500	[AZM-2]
114	20	2426.50	91.400	92.400	[AZM-2]
115	20	2279.00	86.000	87.000	[AZM-2]
116	20	2274.50	85.700	86.700	[AZM-2]
117	20	2234.25	84.300	85.300	[AZM-2]
118	20	2172.75	82.000	83.000	[AZM-2]
119	20	2247.75	84.700	85.700	[AZM-2]
120	20	2260.75	85.200	86.200	[AZM-2]
121	20	2196.75	82.700	83.700	[AZM-2]
122	20	2315.00	87.300	88.300	[AZM-2]
123	20	2144.00	80.800	81.800	[AZM-2]
124	20	2255.50	85.000	86.000	[AZM-2]
125	20	2405.50	90.700	91.700	[AZM-2]
126	20	2284.00	86.100	87.100	[AZM-2]
127	20	2452.50	92.400	93.400	[AZM-2]
128	20	2453.00	92.500	93.500	[AZM-2]
129	20	2203.25	82.900	83.900	[AZM-2]
130	20	2329.75	87.800	88.800	[AZM-2]
131	20	2301.00	86.700	87.700	[AZM-2]
132	20	2180.00	81.900	82.900	[AZM-2]
133	20	2415.00	90.900	91.900	[AZM-2]
134	20	2320.50	87.500	88.500	[AZM-2]
135	20	2264.50	85.300	86.300	[AZM-2]
136	20	2312.00	86.900	87.900	[AZM-2]
137	20	2175.25	81.900	82.900	[AZM-2]
138	20	2241.50	84.500	85.500	[AZM-2]
139	20	2352.25	88.500	89.500	[AZM-2]
140	20	2271.50	85.700	86.700	[AZM-2]
141	20	2384.50	90.000	91.000	[AZM-2]
142	20	2415.50	90.900	91.900	[AZM-2]
143	20	2284.75	86.200	87.200	[AZM-2]
144	20	2285.25	86.300	87.300	[AZM-2]
145	20	2364.75	89.300	90.300	[AZM-2]
146	20	2404.75	90.700	91.700	[AZM-2]
147	20	2312.00	87.300	88.300	[AZM-2]
148	20	2258.25	85.300	86.300	[AZM-2]
149	20	2310.75	87.100	88.100	[AZM-2]
150	20	2335.00	87.900	88.900	[AZM-2]
151	20	2342.75	88.400	89.400	[AZM-2]
152	20	2257.50	85.100	86.100	[AZM-2]
			6499.300	6574.300	
CTN	75	M/s. BHARAT OVERSEAS			
NT WT	6499.300				
GR WT	6574.300	AUTH.SIGN			

Rb
21/09/2023

P1 21/9/23

37

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CHA No: AACCR9247FCH005

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

Page# 1 to 2

Print on 21/08/2023 19:46:44

Shipping Bill for Export

Job No.: 0007628 Date: 21/08/2023 S/B No.: 3353868 Date: 21/08/2023

Loading Port: INNSA1 State of Origin: GUJARAT

Exporter's NameIEC No. () AB AFB2673D PAN: AB AFB2673D
M/s. BIHAR OVERSEAS
NO.63, SHIV ASHISH INDUSTRIAL SOCIETY/DIINA MAIN ROAD
SURAT, GUJARAT 394210
GSTN Type : GSN GSTN No : 24AB AFB2673D1ZYConsignee's NameSetareh Derakhshan Sepehr International
Transportation CO., Pasharan Blvd.
Jahanbar Y- Shaped, Bandar Abbas-Iran
IRANPort of Loading (INNSA1) : Nhava Sheva Sea
Country of Final Dest. (IR) : IRAN
Port of Final Dest. (IRBND) : BANDAR ABBAS
Port of Discharge (IRBND) : BANDAR ABBAS
Country of Discharge (IR) : IRAN
Nature of Cargo : P
Rotation No :
Marks & No(s). : AS PER INVOICE, "WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"No of Packages : 77
Loose Packets. : 0
Type of Packages : CTN
Net Weight (KGS) : 6561.700
Gross Weight (KGS) : 6638.700
No. of Containers : 0Forex Bank Acc : 07430200002492
FOB Value (Rs.) : 12316108.90
ST / Excise Regn. :
Authorised Dealer Code : 0202595
I.F.S. Code : BARBOSUFIBARBI Waiver No :
RODTEP Amount : 295586.61
Drawback Account No :
DBK Amount : 184741.63
F ROSCTL Amount : 0.00Invoice Details Serial No: 1
Invoice Value : 150379.84 (Rs. 12316108.90)
FOB Value : 150379.84 (Rs. 12316108.90)
Invoice No. : BS/23-24/EX-106
Nature of Contract : FOB
Contract No. :
Third Party :DBK Value (Rs.) : 184741.63
Currency of Invoice : USD
Invoice Date : 19/08/2023
Exchange Rate : USD 1 = Rs. 81.90
Contract Date :Insurance
Freight
Discount
Commission
Other Deduction
Packing ChargesRate Currency Amount Buyer's Name and AddressALLAH NADEEN LTD, CODE: 1017443209
ADD: NIMROZ AFGHANISTAN KANDIAR ROAD, II.
AUBIEDULLAH MUNDI, 2ND FLOOR OFFICE.Nature of Payment : DA
Period of Payment : 180 Days

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description							
	Manufacturer Details							
	Transit Country	Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
1	54076190	WOVEN FABRICS CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC FILAMENTARY (GREY).. (SILVER CIFFON GRAY FABRIC (38GSM))						19
	203216	SQM 0.74		Per 1	SQM	150379.84	12316108.90	YES
	DRAWBACK (DBK)					66.67	13547719.79	
#		27		0	LUT	0	0.00	GNX100
					Tax Value : 0.00		12316108.90	
					IGST Amt : 0.00		13547719.79	

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	540701B	0.00	1.50	0.00	0.00	203216.000	184741.63

Packages Details

Packages From	Packages To	Kind Package
1	77	CTN

Single Windows Type of Information

Inv/It	SQC & Qty	RODTEP	RODTEP Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	203216 SQM	YES	295586.61	0.00	0.00	459 SURAT	24 GUJARAT	NCPTI	
		2.4% AND 2/SQM	295586.61	0.00	0.00				

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
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RASPN SHIPPING SERVICES PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 2
Print on 21/08/2023 19:46:44

Shipping Bill for Export

Job No.: 0007628 Date: 21/08/2023 S/B No.: 3353868 Date: 21/08/2023 Loading Port: INNSA1 State of Origin: GUJARAT

Document Issuer Party Name	Document Issuer Party Address	
Document Beneficiary Name	Document Beneficiary Address	
I I 2023082100138042	BS/23-24 EX-106 271000 Packing list	21/08/2023
Setareh Derakhshan Sepehr International	Transportation CO., Pasdaran Blvd. Jahanbar Y- Shaped, Bandar Abbas-Iran	
M/s. BHARAT OVERSEAS	NO.63, SHIV ASHISH INDUSTRIAL SOCIE UDHNA MAIN ROAD SURAT, GUJARAT	
I I 2023082100138043	BS/23-24 EX-106 380000 Commercial invoice	21/08/2023
Setareh Derakhshan Sepehr International	Transportation CO., Pasdaran Blvd. Jahanbar Y- Shaped, Bandar Abbas-Iran	
M/s. BHARAT OVERSEAS	NO.63, SHIV ASHISH INDUSTRIAL SOCIE UDHNA MAIN ROAD SURAT, GUJARAT	
I I 2023082100138044	BS/23-24 EX-106 934000 Value declaration (GATT Valuation Declaration)	21/08/2023
Setareh Derakhshan Sepehr International	Transportation CO., Pasdaran Blvd. Jahanbar Y- Shaped, Bandar Abbas-Iran	
M/s. BHARAT OVERSEAS	NO.63, SHIV ASHISH INDUSTRIAL SOCIE UDHNA MAIN ROAD SURAT, GUJARAT	

Statement Details		
Inv/Item Sn	Code	Title
I/I,	DEC-RD001	I/We, in regard to my/our claim under RoDTEP 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 RoDTEP 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 RoDTEP. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

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

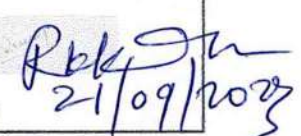
I/We declare that particulars given here in true and correct.
I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.

Signature of Exporter/CHA with Date

91 21/9/23

21/9/23

21/09/2023
CB

COMMERCIAL / TAX INVOICE					
SUPPLY MEANT FOR EXPORT UNDER LETTER OF UNDERTAKING / BOND WITHOUT PAYMENT OF INTEGRATED TAX [IGST]					
EXPORTER : M/s. BHARAT OVERSEAS NO.63, SHIV ASHISH INDUSTRIAL SOCIETY UDHNA MAIN ROAD SURAT, GUJARAT-394210, INDIA			INV NO.: BS/23-24/EX-106 DATE : 19/08/2023 Other Reference (S) IEC:ABAFB2673D AD CODE: 0202595 IGST:24ABAFB2673D1ZY		
CONSIGNEE : Setareh Derakhshan Sepehr International Transportation CO. Pasdaran Blvd. , Jahanbar Y- Shaped, Bandar Abbas-Iran Tel-Fax: +98 513 8768351-3 Email address: setareh.derakhshansepehr@gmail.com			BUYER IF OTHER THAN CONSIGNEE ALLAH NADEEN LTD CODE: 1017443209 ADD: NIMROZ AFGHANISTAN KANDHAR ROAD, H. AUBIEDULLAH MUNDI, 2ND FLOOR OFFICE .1 ALLAH JAN T(+93)798196195 LICENCE NO: 41057 REG:115173		
PORT OF DISCHARGE BANDAR ABBAS		FINAL DESTINATION AFGANISTAN		COUNTRY OF ORIGIN INDIA	
PRE-CARRIAGE BY TRUCK		PLACE OF RECEIPT BY PRE-CARRIER NHAVA SHEVA		Terms Of Payment: DA 180 DAYS Terms Of Delivery Of Goods : FOB, BY SEA	
VESSEL / FLIGHT NO.		PORT OF LOADING NHAVA SHEVA			
MARKS & C. NOS	ITEMS	HSN CODE	QTY SQM.	RATE PER SQM	FOB USD
[AZM-2] 1 TO 77	WOVEN FABRICS CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC FILAMENTYARN(GREY)... (SILVER CIFFON GRAY FABRIC (38GSM))	54071029	203216	0.74	150379.84
			203216		150379.84
AMOUNT CHARGEABLE IN WORDS(IN USD) :					
CTN 77					
NT WT 6561.700					
GR WT 6638.700					
DECLARATION We declare that the invoice shoe the actual price of the goods Description and all the particulars are true and corret			M/s. BHARAT OVERSEAS <div style="text-align: right; margin-top: 20px;">  21/09/2023 </div>		
			AUTH.SIGN		


PACKINGLIST					
EXPORTER :		CONSIGNEE :	NOTIFY		
M/s. BHARAT OVERSEAS NO.63, SHIV ASHISH INDUSTRIAL SOCIETY UDHNA MAIN ROAD SURAT, GUJARAT-394210, INDIA		Setareh Derakhshan Sepehr International Transportation CO. Pasdaran Blvd., Jahanbar Y Shaped, Banda Abbas-Iran Tel Fax: +98 513 8768351-3 Email address: setareh.derakhshansepehr@gmail.com	ALLAH NADEEN LTD CODE: 1017443209 ADD: NIMROZ AFGHANISTAN KANDIAR ROAD, II. AUBILDULLAH MUNDI, 2ND FLOOR OFFICE 1 ALLAH JAN T(+93)798196195 LICENCE NO: 41057 REG:115173		
INV NO: BS/23-24/LX-106 DATE: 19/08/2023					
CTN NO	PCS	MTR	NET.WT	GR.WT	MARKA
1	20	2256.75	85.800	86.800	[AZM-2]
2	20	2240.75	85.000	86.000	[AZM-2]
3	20	2210.25	83.900	84.900	[AZM-2]
4	20	2249.25	85.500	86.500	[AZM-2]
5	20	2313.50	87.700	88.700	[AZM-2]
6	20	2342.75	89.000	90.000	[AZM-2]
7	20	2289.75	86.600	87.600	[AZM-2]
8	20	2161.75	81.800	82.800	[AZM-2]
9	20	2299.25	86.800	87.800	[AZM-2]
10	20	2272.50	85.800	86.800	[AZM-2]
11	20	2203.00	83.100	84.100	[AZM-2]
12	20	2172.75	82.500	83.500	[AZM-2]
13	20	2269.75	85.600	86.600	[AZM-2]
14	20	2266.75	85.400	86.400	[AZM-2]
15	20	2264.75	85.400	86.400	[AZM-2]
16	20	2255.00	85.100	86.100	[AZM-2]
17	20	2257.50	85.100	86.100	[AZM-2]
18	20	2222.25	83.800	84.800	[AZM-2]
19	20	2229.00	84.000	85.000	[AZM-2]
20	20	2228.75	84.100	85.100	[AZM-2]
21	20	2199.25	82.900	83.900	[AZM-2]
22	20	2322.50	87.500	88.500	[AZM-2]
23	20	2208.50	82.900	83.900	[AZM-2]
24	20	2265.50	85.500	86.500	[AZM-2]
25	20	2249.25	84.700	85.700	[AZM-2]
26	20	2158.25	81.500	82.500	[AZM-2]
27	20	2259.00	85.200	86.200	[AZM-2]
28	20	2191.00	82.800	83.800	[AZM-2]
29	20	2156.00	81.400	82.400	[AZM-2]
30	20	2225.75	83.900	84.900	[AZM-2]
31	20	2222.50	83.800	84.800	[AZM-2]
32	20	2195.00	82.700	83.700	[AZM-2]
33	20	2254.75	85.100	86.100	[AZM-2]
34	20	2298.00	86.500	87.500	[AZM-2]
35	20	2354.25	88.700	89.700	[AZM-2]
36	20	2269.00	85.700	86.700	[AZM-2]
37	20	2303.00	86.900	87.900	[AZM-2]
38	20	2195.50	82.800	83.800	[AZM-2]
39	20	2274.75	85.800	86.800	[AZM-2]
40	20	2238.50	84.400	85.400	[AZM-2]
41	20	2265.25	85.200	86.200	[AZM-2]
42	20	2351.00	88.600	89.600	[AZM-2]
43	20	2434.00	91.700	92.700	[AZM-2]
44	20	2143.50	80.900	81.900	[AZM-2]
45	20	2272.50	85.800	86.800	[AZM-2]
46	20	2138.75	80.600	81.600	[AZM-2]
47	20	2151.00	81.000	82.000	[AZM-2]
48	20	2282.50	86.000	87.000	[AZM-2]
49	20	2213.00	83.500	84.500	[AZM-2]
50	20	2273.00	85.500	86.500	[AZM-2]
51	20	2378.00	89.700	90.700	[AZM-2]

91 *[Signature]* 21/09/23

[Signature] 21/09/23


[Signature]

[Signature] 21/09/2023

52	20	2296.50	86.500	87.500	[AZM-2]
53	20	2105.00	79.300	80.300	[AZM-2]
54	20	2194.25	82.700	83.700	[AZM-2]
55	20	2248.50	84.700	85.700	[AZM-2]
56	20	2359.25	88.900	89.900	[AZM-2]
57	20	2125.00	80.100	81.100	[AZM-2]
58	20	2368.00	89.300	90.300	[AZM-2]
59	20	2289.50	86.400	87.400	[AZM-2]
60	20	2352.25	88.700	89.700	[AZM-2]
61	20	2116.50	79.700	80.700	[AZM-2]
62	20	2314.25	87.200	88.200	[AZM-2]
63	20	2360.50	88.800	89.800	[AZM-2]
64	20	2406.50	90.900	91.900	[AZM-2]
65	20	2141.00	80.700	81.700	[AZM-2]
66	20	2355.50	88.800	89.800	[AZM-2]
67	20	2264.00	85.400	86.400	[AZM-2]
68	20	2330.00	87.800	88.800	[AZM-2]
69	20	2234.50	84.200	85.200	[AZM-2]
70	20	2330.50	87.800	88.800	[AZM-2]
71	20	2223.75	83.900	84.900	[AZM-2]
72	20	2239.25	84.300	85.300	[AZM-2]
73	20	2324.75	87.600	88.600	[AZM-2]
74	20	2310.75	87.300	88.300	[AZM-2]
75	20	2295.50	86.600	87.600	[AZM-2]
76	20	2283.00	85.900	86.900	[AZM-2]
77	20	2309.50	87.000	88.000	[AZM-2]
			6561.700	6638.700	
CTN		77	M/s. BHARAT OVERSEAS  AUTH.SIGN		
NT WT		6561.700			
GR WT		6638.700			

P1  21/9/23

P2  21/9/23.

 21/09/2023.
CB

Lab-816/SIB (X) -dt 27/09/23

S/B No: 3353068/210023

Report: The sample as received is in the form of
 cut piece of off-white woven fabric. It is
 wholly made of polyester filament yarns.

SSM = 30.43

Sealed & returned.

Vineet Yadav
 18/10/23

VINEET YADAV
 Chemical Assistant

Praful Dalal
 18/10/23

प्राफुल दलाल / Praful Dalal
 रसायन प्र. क. ग्रेड-II / Chemical Examiner Gr. II
 जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
 Jawaharlal Nehru Custom House Laboratory
 नहावा शेवा / Nhava Sheva

G-cell

Lab No - 814 SIIB(x)

dt. 27/9/23

S/B No = 3353062 / 21.00.23

Report: The sample as received is in the form of cut piece of off-white woven fabric. It is wholly made of polyester filament yarn.

SMA = 30%2

seal & returned

Vinay
18/10/23

VINEET YADAV
Chemical Assistant

P. Dalal
18/10/23

प्रफुल दलाल / Praful Dalal
रसायन परीक्षक ग्रेड-II / Chemical Examiner Gr. II
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
न्हावा शेवा / Nhava Sheva

G-100

Lab - 815 / SIIB (x) dt. 27/09/23

S/B no: 8353866 / 21.00.23

Report: The sample as received is in the form of
 cut piece of off-white woven fabric. It is
 wholly made of polyester filament yarns.
 GSM = 30.75

Sealed H/S returned.

Vinay
 18/10/23

VINEET YADAV
 Chemical Assistant

P. Dalal
 19/10/23

प्रफुल दलाल / Praful Dalal
 रसायन परीक्षक ग्रेड-II / Chemical Examiner Gr. II
 जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
 Jawaharlal Nehru Custom House Laboratory
 न्हावा शेवा / Nhava Sheva

Market Enquiry Report of M/s. BHARAT OVERSEAS (IEC-ABAFB2673D) conducted on 28.10.2023.

As per instructions of Assistant Commissioner, SIIB(X), JNCH, the undersigned officers from SIIB (X) along with Shri Ravindra K Kunder authorized representative of exporter and CB M/s RASPN SHIPPING SERVICES LTD, conducted market survey of goods covered under Shipping Bill No. 3353862, 3353866 & 3353868 all dated: 21.08.2023 filed by M/s. BHARAT OVERSEAS (IEC-ABAFB2673D). The team carried representative samples of the goods which were drawn under panchanama dt: 21.09.2023 from the aforesaid consignment covered under the said Shipping Bills during Market enquiry. Market enquiry was conducted on 28.10.2023 in wholesale market near Masjid Bunder, Mumbai.

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

S/b No.	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price (in Rs)	Value of the goods after adding 30% miscellaneous expenses in Rs./m2.
3353862 dtd:21.08.2023	Woven Fabrics containing 85% or more by weight of synthetic filament yarn(silver, Gray, chiffon) Fbaric (38 GSM)	42	46	45	44.33	57.63
3353866 dtd:21.08.2023	Woven Fabrics containing 85% or more by weight of synthetic filament yarn(silver, Gray, chiffon) Fbaric (38 GSM)	45	42	46	44.33	57.63
3353868 dtd:21.08.2023	Woven Fabrics containing 85% or more by weight of synthetic filament yarn(silver, Gray, chiffon) Fbaric (38 GSM)	43	44	47	44.67	58.06



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.

Quoted
28/10/23
Jep/SIIB (X)

Ravindra K Kunder
28/10/2023

(Shri Ravindra K Kunder)

Representative of Exporter and G card Holder

 सत्यमेव जयते	OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X), Jawaharlal Nehru Custom House, NhavaSheva, Dist- Raigad, Maharashtra - 400 707. Tel No: 27244983: Fax: 27241828, 27241825. Email Id - siibx.jnch@gov.in	 75 आज़ादी का अमृत महोत्सव
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F.No. SG/Misc-166/2023-24/SIIB(X), JNCH

To,

The Addl. Commissioner of Customs,
CEAC, JNCH, Nhava Sheva.

Respected Sir,

प्राप्त किया/RECEIVED

क्रम. संख्या/ Sr. No. 31.10.2023

14 NOV 2023

अपर आयुक्त सामान

ADDITIONAL COMMISSIONER OF CUSTOMS

राष्ट्रिय सीमा शुल्क विभाग

**Sub: NOC for Provisional release of the goods covered under
Shipping Bill No. 3353862, 3353866 & 3353868 all dated: 21.08.2023 filed
by M/s. BHARAT OVERSEAS(IEC-ABAFB2673D) for Back ToTown- reg.**

Please refer to abovementioned subject.

The Exporter M/s. BHARAT OVERSEAS (IEC-ABAFB2673D) filed Shipping Bill no- 3353862, 3353866 & 3353868 all dated:21.08.2023 for export of Woven fabric through CHA M/s. RASPN SHIPPING SERVICES LTD. On the basis of NCTC Alert, the consignments covered under the aforesaid shipping bill was put on hold and examined under Panchnama dated 21.09.2023.

Further investigation in the said matter is under progress. Meanwhile, the exporter vide letter dated 09.10.2023 has requested for provisional release of the goods for export purpose. The details of the said shipping bills are as under:-

Sl. NO.	Shipping Bill No.	FOB (in INR)	Drawback (INR)	RODTEP (INR)	IGST (INR)
1.	3353862 dated:21.08.2023	1,22,06,615.97/-	1,83,099.24/-	2,92,958.78/-	LUT
2.	3353866 dated:21.08.2023	1,16,64,709.88/-	1,74,970.65/-	2,79,953.04/-	LUT
3.	3353868 dated:21.08.2023	1,23,16,108.9	1,84,741.63/-	2,95,586.61	LUT

Market enquiry was conducted on 28.10.2023 and based on the market enquiry the re-determined value is as follows

Sl. NO	Shipp ing Bill No.	Goods Description	FOB (in INR)	Drawb ack (INR)	RoDTEP Amount	Re- determi ned FOB(in INR)	Re- determine d Drawback (in INR)	Re- determined RoDTEP(in INR)
1.	33538 62 dtd:21.	Woven Fabrics containing 85% or more by weight of	1,22,06,615 .97/-	1,83,099. 24/- 8	2,92,95 8.78/-	1160722 2/-	174108.35/-	278573.33/-

	08.2023	synthetic filament yarn						
2.	3353866 dtd:21.08.2023	Woven Fabrics containing 85% or more by weight of synthetic filament yarn	1,16,64,709.88/-	1,74,970.65/-	2,79,953.04/-	11091925.1/-	166378.9/-	266206.2/-
3.	3353868 dtd:21.08.2023	Woven Fabrics containing 85% or more by weight of synthetic filament yarn	1,23,16,108.9/-	1,84,741.63/-	2,95,586.61/-	11798721/-	176980.85/-	283169.3/-

This office has no objection for provisional release of the said consignment covered under Shipping bill no. 3353862, 3353866 & 3353868 all dated:21.08.2023 with applicable Bond and BG for Back ToTown.

It is further to add that NCTC in its alert email has raised five Red Flags for these Shipping Bills, and the same areas under: -

1. The exporter is a Partnership firm, which has obtained IEC registration recently in May, 2023.

2. The supply chain of the exporter is non-existent/ dubious and goods appear to be procured without proper taxable supply chain.

3. The commodity being exported is risky and the country of destination is also risky.

4. As the commodity being exported is risky, there is high possibility of mis-declaration in terms of quality, quantity of goods, mis-classification, concealment and overvaluation to avail undue export benefits.

5. Rent agreement uploaded on GST online system is between KHER PRADEEP MANEKLAL and Tinku Ravindra Dubey and other of M/s. Bharat Overseas, whereas Electricity Bill uploaded is in the name of Rajniben Maneklal Khair. Authenticity of the documents uploaded in GSTN needs to be verified.

This issues with the approval of the Joint Commissioner of Customs, SIIB(X), JNCH.

Yours faithfully,


(Jay M Shah)

Asst. Commissioner of Customs.

SIIB(X)/JNCH

Encl:- Copy of shipping bills, packing list, copy of Panchnama dated 21.09.2023.

Panchanama dated 21.09.2023 drawn at M/s. Gateway Distriparks Limited CFS, Tal - Uran, Dist. - Raigad, 400707, for the examination of the goods to be exported vide Shipping Bills No. 3353862, 3353866 & 3353868 all dated:21.08.2023 filed by Customs Broker M/s. RASPN SHIPPING SERVICES LTD on behalf of M/s. BHARAT OVERSEAS (IEC-ABAFB2673D).

Pancha-I :


Name	Nitesh Lahu Mhatre
Age	32
Occupation	Pvt Job
Address.	House NO: 1135, Owale Village, Post Pargaon, Owle, Raigarh, Maharastra- 410206
Mobile No.	8976585491
Adhaar No.	3685 3047 1259

Pancha-II:

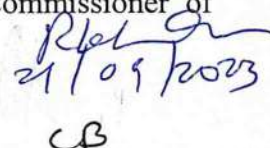
Name	Mayur Suresh Phapale
Age	23
Occupation	Pvt Job
Address.	GramPanchayat Belapur Ahmednagar, Maharastra-422602
Mobile No.	9834350768
Voter ID No.	IYO7073133

We, the above mentioned Panchas were called upon by a person who introduced himself as Shri. T. Sumanth Gupta, by showing his Identity Card, as Intelligence Officer, SIIB(X), JNCH on 21.09.2023 at 1700 HRS. at GDL CFS, (Nhava sheva). Further, we were introduced to Shri Ajay Kumar Meena, SIO/ SIIB(X), JNCH, by showing his Identity Card and Shri Ravindra K Kunder who introduced himself by showing his G-card (Card No.: 113/2021) as authorized representative of Customs Broker M/s RASPN SHIPPING SERVICES LTD . The officer informed us, the panchas that they intend to examine the goods covered under the shipping bills no. 3353862, 3353866 & 3353868 all dated: 21.08.2023.

We, the panchas were shown the Hold letter No. 149/2022-23/SIIB(X) dated 30.08.2023 issued vide F. No. SG/Misc-101/2021-22/SIIB(X) Part-II JNCH signed by Assistant Commissioner of

P1  21/9/23

1
P2  21/9/23

 21/09/2023
CB

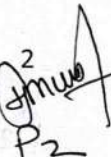
Customs, SIIB(X), JNCH regarding hold of goods covered under Shipping Bills No. 3353862, 3353866 & 3353868 all dated:21.08.2023 filed by Customs Broker M/s. RASPN SHIPPING SERVICES LTD on behalf of M/s. BHARAT OVERSEAS (IEC-ABAFB2673D). We were also shown the above mentioned checklist, invoice and packing list for the goods to be exported. We have put our dated signatures on the aforementioned documents as a token of having seen the same. Further, the above mentioned officers requested us to bear witness to the examination proceedings to which we both voluntarily agreed. The details of the said shipping bills are tabulated as below:


S/B No./ Date	Description	Qty SQM	FOB (INR)	IGST (INR)	RODTEP	DBK Amount
3353862 dated:21.08.2023	Woven Fabrics containing 85% or more by weight of synthetic filament yarn(silver, Gray, ciffon) Fbaric (38 GSM)	201409. 37	1,22,06,615. 97/-	LUT	2,92,958.78/ -	1,83,099.24/-
3353866 dated:21.08.2023	Woven Fabrics containing 85% or more by weight of synthetic filament yarn(silver, Gray, ciffon) Fbaric (38 GSM)	192467. 9	1,16,64,709. 88/-	LUT	2,79,953.04/ -	1,74,970.65/-
3353868 dated:21.08.2023	Woven Fabrics containing 85% or more by weight of synthetic filament yarn(silver, Gray, ciffon) Fbaric (38 GSM)	203216	1,23,16,108. 9	LUT	2,95,586.61	1,84,741.63/-

Thereafter, the officers along with the representative of Customs Broker and we, the panchas, proceeded to export shed no 02, location '31 (I, J , K)' where the item/goods covered in the said shipping bills were placed. The goods were found to be packed in white color covers. The officers then requested the authorized representative of Customs Broker to open all the cartons one after the other. The white color covers/packages were opened one after the other. The officers then started the examination of the goods covered under above mentioned S/bills systematically in our presence and in the presence of representative of Customs Broker. The observations of the examination are as follows:

- 1) Each white color cover/package contained 20 bundles of fabric.
- 2) Goods were found as white color fabric.

P₁  21/9/23

P₂  21.9
45

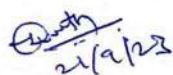

RB.

The officers informed us that they have to draw representative samples in triplicate from the goods examination for further investigation. Therefore, representative samples in triplicate numbers of the said 03 shipping bills were drawn by the officers in our presence. The samples were then placed in nine green color envelopes bearings details such as exporter name, IEC, Customs Broker name, Shipping Bill and date. The nine envelopes containing representative samples were sealed by Customs Lac Seal and we, the panchas signed on the said envelopes as a token of having witness.

The goods were re-packed in the same packages and kept at the same place i.e., at shed No. 02, location '31(I, J, K)' of GDL CFS, Tal - Uran, Dist. - Raigad, 400707, in presence of us, the panchas and in presence of the authorized representative of Custom Broker. The goods were handed over to the custodian i.e. M/s GDL CFS for safekeeping of the goods and was directed by the officers not to deal with goods in any manner without the written approval of SIIB(X), JNCH, in our presence.

The above said proceedings that started from 1715 HRS on 21.09.2023 concluded at 2030 HRS on the same day i.e. 21.09.2023 and at the same place. No religious sentiments were hurt. No untoward incident happened during the course of panchnama. The panchnama was concluded in a peaceful manner and no damage was caused either to goods or any property during the course of panchnama and nothing was taken from the above goods other than 03 sets of samples from the said 03 shipping bills. One set (one sample from each S/Bill) of RSS was handed over to the authorized representative of Customs Broker in our presence. The panchnama was typed and printed in the Customs office located in the CFS in our presence. The panchnama running into 03 pages has been explained to us in Hindi as well and therefore, we find it to be correctly recorded and typed as per our say. We have put our dated signature on each page of this panchnama dated 21.09.2023 as a token of being present during the examination.

Drawn by me (as per Panchas say), on 21st day of September, 2023.

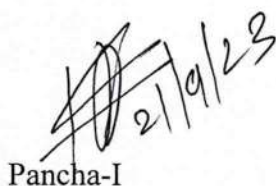


I.O./SIIB(X), JNCH



CB/Authorized Representative

11/1949.



Pancha-I



Pancha-II

Statement of Shri Rajesh Singh S/o Lt. Sh. Dinanath Singh, Date of Birth- 25.09.1976, Authorized Representative of the Exporting firm M/s. Bharat Overseas (IEC- ABAFB2673D), resident of Flat No.401, Suman Residency, Plot No. 436, Taluka Panvel, Sector-24, Ulawe, Raigad, Maharashtra- 410206, recorded under Section 108 of the Customs Act, 1962, in the office of Special Investigation and Intelligence Branch (Export), situated at 5th floor, JNCH, Dist.- Raigad – 400707, at 16:00 hrs. on 24.12.2024.

In pursuance of Summons issued under CBIC- DIN- 20241278NT0000555A72 dated 13.12.2024, issued under seal and signature of Shri Vipul Kumar Sekra, Senior Intelligence Officer, SIIB (X), I, Shri Rajesh Singh, Authorized Representative of the Exporting firm M/s. Bharat Overseas (IEC- ABAFB2673D), present myself before Shri Vipul Kumar Sekra, to give statement u/s 108 of the 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. 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. I have understood the provision of Section 108 of the Customs Act, 1962 and will tender my true, correct and voluntary statement which is as follows:

I reside at the aforementioned address with my wife and 02 kids. My Aadhar No. is 2474 1366 9462 and PAN is CGRPS6246M. I am submitting copies of my PAN and Aadhar for my identity proof and Authorisation Letter from M/s. Bharat Overseas (IEC- ABAFB2673D). I have completed my Sr. Secondary Education, in 1993, from Uma Shankar Singh College, Siwan, Bihar. I can read, write and understand Hindi and English languages. My mobile no. is 7039688608.

Q.1 Please introduce yourself and your Company M/s. Bharat Overseas (IEC- ABAFB2673D).

Ans. I am Shri Rajesh Singh, Marketing Executive in M/s. Bharat Overseas (IEC- ABAFB2673D). I look after Sales, Purchase, Accounting, Operations and other day-to-day activities.

Further, M/s. Bharat Overseas (IEC- ABAFB2673D), is a partnership firm, came into existence on 01.10.2022, IEC and GST registration of which was done on 08.05.2023 and 22.12.2022 respectively, to engage into the business of manufacturing and trading of textile and related articles.

Q.2 How did you get into the business of Export/Trading?

Ans. After completing my education, Shri Tinku Dueby, partner of our firm M/s. Bharat Overseas started working in trading business of textile goods in Surat where he learnt about nuances of the industry and the process of export of textile goods. Further, he approached his friend Shri Ritesh Kumar, in view of financial support and consequently, they started a partnership firm named M/s. Bharat Overseas (IEC- ABAFB2673D), in order to start business of export of textile goods.

Q.3 When did you export your first shipment and from where?

Ans. We had exported our first 03 (Three) shipments having Shipping Bill No.2697083, 2697084 and 2697088, all dtd. 25.07.2023, from Nhava Sheva Port (INNSA1).

Q.4 How many Shipments have you exported till date?

Ans. A total of 04 Shipment have been exported by my firm, till date having Shipping Bills No.2697083, 2697084 and 2697088, all dtd. 25.07.2023 and 3220828 dtd. 16.08.2023, other than the 03 (Three) subject Shipping Bills No.3353862, 3353866 & 3353868 all dtd. 21.08.2023 which were put on hold by SIIB(X), JNCH.

Q.5 Have you filed 03 (Three) Shipping Bills No.3353862, 3353866 & 3353868 all dtd. 21.08.2023?

Ans. Yes, we have filed the aforesaid 03 (Three) Shipping Bills No. 5531684/12.11.2024, 5558752/13.11.2024, 5595944 & 5596203, both dated 14.11.2024, through our Customs Broker M/s. Raspn Shipping Services Ltd. which were put on hold by SIIB(X), JNCH.

Q.6 Do you agree with 100% examination done under Panchanama dated 21.09.2023 pertaining to the goods covered under the subject 03 (Three) Shipping Bills No.3353862, 3353866 & 3353868 all dtd. 21.08.2023? Were you present during examination?

Ans. I agree with examination done under Panchanama dated 21.09.2023. I was not present during the Examination of the goods; however, our authorized representative of our Customs Broker Shri Ravindra K. Kunder was present during examination. I have put my dated signature on the same, as a token of agreeing with it.

Q.7 As you are a merchant exporter, from where did you purchase the goods covered under all the aforesaid 07 Shipping Bills?

Ans. At present, I don't remember the names of our suppliers; however, I will submit the Tax Invoices and E-way Bills, pertaining to the goods covered under all the aforesaid 07 Shipping Bills, within 7 days. Further, I will submit copy of bank account statement of the firm, as a proof.

Q.8 Do you agree with the Market Enquiry conducted on 28.10.2023 pertaining to the goods covered under the subject 03 (Three) Shipping Bills No.3353862, 3353866 & 3353868 all dtd. 21.08.2023? Were you present during the Market Enquiry?

Ans. I agree with the Market Enquiry conducted on 28.10.2023; however, our authorized representative of our Customs Broker Shri Ravindra K. Kunder was present during examination. I have put my dated signature on the same, as a token of agreeing with it.

Q.9 Why did you requested for Provisional Release of the goods for Back To Town (BTT) purpose, for the goods pertaining to the aforementioned 03 subject Shipping Bills?

Ans. As these subject 03 Shipping Bills were put on hold by SIIB(X), JNCH; our order from the overseas buyer got cancelled and accordingly, we requested for Provisional Release of the goods for Back To Town (BTT) purpose.

Q.10 Is your supply chain of the goods, pertaining to all the 07 Shipping Bills filed by your firm till date, proper and genuine?

Ram Singh
19-10-2024

Ans. Supply chain of all the goods, pertaining to all the 07 Shipping Bills is proper and genuine. I will submit copies of Tax invoices, E-way Bills pertaining to all the Shipping Bills, GST returns and bank account statement of the company as a proof, to your office, within 07 days.

Q.11 Which Bank account is used for remittance of export proceeds, for purchasing of goods and day to day transactions? Please provide the details of the said Bank Account?

Ans. Sir, we use account No.07430200002492, maintained on the name of M/s. Bharat Overseas, in Bank of Baroda, Shramjivi Sevalaya, Near Alankar Cinema, Opp. Railway Station, Surat- 395003, for remittance of export proceeds and for other purposes as well and we have used the same account for purchasing the above said goods.

Q.12 Have you ever over-valued the goods, pertaining to all the 07 Shipping Bills, in order to draw undue export-incentives?

Ans. No, we haven't over-valued the goods in any Shipping Bill, in order to draw undue export-incentives which can be validated from the Market inquiry report of the said 03 subject shipping Bills where the market value is almost same to the declared value of the subject goods. However, I will submit copies of Tax invoices and bank account statement of the company, as a proof, to your office, within 07 days.

Q.13 Can you provide copies of BRCs regarding all the past shipments?

Ans. We have exported total 04 shipments till date; however, I do not know about the realization of the BRC. I will check with the company's accountant and submit to this office within 07 days if it has been realised.

Q.14 Have you ever been penalized by Customs, GST or any Govt. agency till date?

Ans. No Sir, I have never been penalized by Customs, GST or any Govt. agency till date.

Q.15 Do you want to say anything else?

Ans. At present, I don't want to add anything to the above statement. Whenever I will be called by the department I will produce myself before the department to co-operate in further investigation.

The above statement of mine, running from page 01 to 03, is my true, correct and voluntary statement given without any force, threat, fear, inducement or coercion. On my request the said statement has been typed on the office computer of SIIB(X), JNCH, Nhava Sheva, Dist.- Raigad, Maharashtra- 400707, as per my said and as per my request and I certify it has been recorded exactly as stated by me in response to questions raised 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.

Rajesh 24-12-2024
(Shri Rajesh Singh)

Authorized Representative of the Exporting firm
M/s. Bharat Overseas (IEC- ABAFB2673D)

Drawn by me - *Vipul Sekra* 24.12.24

Vipul Sekra
SIIB(X)



BHARAT OVERSEAS

Plot No. 63, Shiv Ashish Industrial Society, Udhna Main Road, SURAT – 394210

Email : bharatoverseas596@gmail.com Contact : 91 9173673559

GST : 24ABAFB2673D1ZY

Ref. :

Date :

To ,
THE SUPERINTENDENT/ AUTHORITY/
SENIOR INTELLIGENCE OFFICER ,
JNCH, DIST-RAIGAD, MHARASHTRA

DATE 24/12/2024

Dear sir,

We had received SUMMONS letter and there for Authorized Mr. **Rajesh Singh** and D.O.B – 25/09/1976

And his phone no: 7039688608 to represent BHARAT OVERSEAS on behalf of

Proprietor – **Tinku Dubey** to fulfill required statement for the summon received from SIIB JNCH Maharashtra.

For Bharat Overseas

Tinku Dubey
Proprietor / Auth.