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#### सीमाशुल्क आयुक्त का कार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II

केंद्रीकृत निर्पात आकलन कक्ष, जवाहरलाल नेहरू सीमाशुल्क भवन CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU CUSTOM HOUSE,

न्हावा थेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र- 400 707 NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707

F.No. CUS/ASS/MISC/225/2025-CEAC-JNCH F.No. CUS/SIIB/MISC/275/2024-SIIB(E)-JNCH Date of SCN: of .1° .2025 Date of issue: of .\0.2025

DIN NO. 20251078 NT0000888D97

SCN NO. 1093/2025-26/ADC/CEAC/NS-II/CAC/JNCH

#### Show Cause Notice Issued under section 124 of the Customs Act, 1962.

On the basis of specific intelligence received, it was suspected that the Exporter M/s. Sandro Overseas (IEC-AJSPT2057P) having address at 1st Floor, Room no. 18,5, B.I.T Chl West End, Dr. J.R. Meisheri Road, Navroji Hill road, No. 11A, Dongri, Chinch Bunder, Mumbai-400009 (hereinafter referred to as the 'Exporter') was attempting to export goods declared as 'Mens Shirt of Cotton' (hereinafter called as 'the goods') vide 04 (Four) Shipping Bills Nos. 1920175, 1920177, 1920112 & 1919959 all dated 22.06.2023 (RUD-I), filed through their Customs Broker M/s. Perfecto Logistics (CHA License No.11/2690) (hereinafter referred to as the 'Customs Broker'), from Nhava Sheva port. The details of the said Shipping Bills are tabulated as below:

Table- I

SB No./	Description of Goods	FOB (Rs.)	DBK (Rs.)	RoSCTL (Rs.)	IGST
Date	·			, ,	
1920177/		63,62,384	1 20 072	2 94 024	
22.06.23		05,02,564	1,39,972	3,84,924	
1920175/		C2 22 000	1 20 220	2 02 452	
22.06.23	Mens Shirt of Cotton	63,33,098	1,39,328	3,83,153	
1920112/	Mens Shirt of Cotton	64.06.212	1 40 020	2 07 502	LUT
22.06.23		64,06,313	1,40,939	3,87,582	1
1919959/		62 71 525	1 40 174	2 05 470	
22.06.23		63,71,535	1,40,174	3,85,478	
	Total	2,54,73,330	5,60,413	15,41,137	

#### 2. Examination and insertion of Alert:

The goods under the aforesaid Shipping Bills were put on hold by SIIB(X), JNCH, vide hold letter No.109/2022-23/SIIB(X), JNCH dtd. 27.06.2023 (RUD-II) and examined 100% under Panchanama dated 28.06.2023 (RUD-III), in the presence of authorized representative of the Exporter where the goods were found as per declaration in the Shipping Bills, in terms of quantity; however, the same appeared to be mis-declared in terms of value and accordingly, the same were seized under Section 110 of the Customs Act, 1962, vide Seizure Memo dtd. 30.06.2023. Also, for the purpose of valuation and testing composition of the goods, Representative Sealed Samples (RSS), were drawn during the Panchanama. Further, an alert dtd. 28.06.2023 was inserted against the



### सीमाशुल्क आयुक्त का कार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II

केंद्रीकृत निर्यात आकलन कक्ष, जवाहरलाल नेहरू सीमाशुल्क भवन CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU CUSTOM HOUSE,

न्हावा शेवा, तालुका -उरण, जिला -रायगढ, महाराष्ट्र- 400 707 NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707

F.No. CUS/ASS/MISC/225/2025-CEAC-JNCH F.No. CUS/SIIB/MISC/275/2024-SIIB(E)-JNCH

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/2025-26/ADC/CEAC/NS-II/CAC/JNCH

### Show Cause Notice Issued under section 124 of the Customs Act, 1962.

On the basis of specific intelligence received, it was suspected that the Exporter M/s. Sandro Overseas (IEC-AJSPT2057P) having address at 1st Floor, Room no. 18,5, B.I.T Chl West End, Dr. J.R. Meisheri Road, Navroji Hill road, No. 11A, Dongri, Chinch Bunder, Mumbai-400009 (hereinafter referred to as the 'Exporter') was attempting to export goods declared as 'Mens Shirt of Cotton' (hereinafter called as 'the goods') vide 04 (Four) Shipping Bills Nos. 1920175, 1920177, 1920112 & 1919959 all dated 22.06.2023 (RUD-I), filed through their Customs Broker M/s. Perfecto Logistics (CHA License No.11/2690) (hereinafter referred to as the 'Customs Broker'), from Nhava Sheva port. The details of the said Shipping Bills are tabulated as below:

Table- I

	<del></del>				
SB No./ Date	Description of Goods	FOB (Rs.)	DBK (Rs.)	RoSCTL (Rs.)	IGST
40004777					
1920177/		C2 C2 204	4 20 072	2 24 224	
22.06.23		63,62,384	1,39,972	3,84,924	
1920175/		50.00.000	1.00.000		
22.06.23	Mana Chint of Cotton	63,33,098	1,39,328	3,83,153	
1920112/	Mens Shirt of Cotton	64.06.242	1 10 000	2 27 700	LUT
22.06.23		64,06,313	1,40,939	3,87,582	
1919959/		62.74.525	4 40 474	0.07.470	
22.06.23		63,71,535	1,40,174	3,85,478	
	Total	2,54,73,330	5,60,413	15,41,137	

#### 2. Examination and insertion of Alert:

The goods under the aforesaid Shipping Bills were put on hold by SIIB(X), JNCH, vide hold letter No.109/2022-23/SIIB(X), JNCH dtd. 27.06.2023 (RUD-II) and examined 100% under Panchanama dated 28.06.2023 (RUD-III), in the presence of authorized representative of the Exporter where the goods were found as per declaration in the Shipping Bills, in terms of quantity; however, the same appeared to be mis-declared in terms of value and accordingly, the same were seized under Section 110 of the Customs Act, 1962, vide Seizure Memo dtd. 30.06.2023. Also, for the purpose of valuation and testing composition of the goods, Representative Sealed Samples (RSS), were drawn during the Panchanama. Further, an alert dtd. 28.06.2023 was inserted against the

Exporter M/s. Sandro Overseas (IEC-AJSPT2057P), in order to withhold the Export incentives (Drawback & RoSCTL) and IGST benefits.

### 3. DYCC Report:

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In order to ascertain the nature, composition and correct classification of the goods, the Representative Sealed Sample, drawn during the Panchanama, was sent to the DYCC Lab, JNCH in response of which DYCC lab, JNCH forwarded its report dtd. 04.07.2023 (RUD-IV) as below, wherein the goods were found to be declared correctly in terms of description, composition & classification.

Table- II

SB No./ Date	Description of Goods	DYCC Test Report	Inference of the report
1919959/ 22.06.23	Mens Shirt of Cotton	Composed of Cotton	Goods were found as per declaration

### 4. Valuation of the goods:

As there were 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 is 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 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 the 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 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 the presence of authorized representative of the Exporter, was conducted on 29.06.2023 (RUD-V) on the basis of the RSS, drawn during the Panchanama, the details of which are as under:

Table- III

SB No./ Date	Description of Goods	Declared Price	Market Enquiry Price	
36 No./ Date	Description of Goods	(in Rs.)	(in Rs.)	
1920177/22.06.23	Mens Shirt of Cotton	610.13	487.5	

1920175/22.06.23	Mens Shirt of Cotton	610.13	487.5
1920112/22.06.23	Mens Shirt of Cotton	610.13	487.5
1919959/22.06.23	Mens Shirt of Cotton	610.13	487.5

The Market Enquiry revealed that that the Exporter has inflated FOB value of the goods, in order to claim undue/excess export benefits.

### 5. Re-determination of Export incentives:

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As the goods have been mis-declared in terms of value, FOB as well as export incentives of the goods is re-determined, as below-

FOB (Rs.) Drawback (Rs.) RoSCTL (Rs.) SB No./ Re-Re-Re-Date Declared Declared Declared determined determined determined 1920177/ 63,62,384 50,83,650 1,39,972 1,11,840 3,84,924 1,93,179 22.06.23 1920175/ 63,33,098 50,60,250 1,39,328 1,11,326 3,83,153 1,92,290 22.06.23 1920112/ 64,06,313 51,18,750 1,40,939 1,12,613 3,87,582 1,94,513 22.06.23 1919959/ 63,71,535 50,90,962.5 1,40,174 1,12,001 3,85,478 3,08,003 22.06.23 Total 2,54,73,330 2,03,53,613 5,60,413 4,47,779 15,41,137 8,87,984

Table- IV

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.1,12,634/- (Rupees One Lakh Twelve Thousand Six Hundred Thirty Four only) and RoSCTL to the tune of Rs.6,53,152/- (Rupees Six Lakh Fifty Three Thousand One Hundred Fifty Two only), by way of over-valuation of the goods.

#### 6. Provisional Release:

As requested by the Exporter, provisional release of the goods was allowed for the purpose of Export, by SIIB(X), JNCH vide letter dtd. 03.07.2023, after submission of of Bond for 100% value of the goods and Bank Guarantee of Rs.4,00,000/- (Rupees Four Lakhs only), by the Exporter.

#### 7. GST Supply chain:

Letters dated 28.06.2023 and subsequent reminder letters dated 22.05.2024 (Reminder-I), 12.12.2024 (Reminder-II) & 03.01.2025 (Reminder-III) were forwarded to the jurisdictional GST offices, to verify genuineness of the Exporter and it suppliers, particularly the supply chain; however, no reply has been received from the GST office(s) till date. Therefore, supply chain of the goods could not be verified and accordingly, a letter in this regard has been forwarded to the GST office for further investigation (if any) at their end.

#### 8. Summons and Statements:

Neither the exporter nor the Customs Broker, has presented himself in this office till date, despite issuing multiple summons u/s 108 Customs act, 1962 for recording of the statement. Also, no document viz. copies of Tax invoices, E-way Bills, Bank account statement, GSTR etc., has been submitted by the Exporter or the Customs Broker.

### 9. Past Exports:

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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 following Shipping Bills in the past.

Table- V

S.	SB No./	Desc. of	FOB	DBK	RoSCTL	ICST	BRC
N.	Date	goods	(Rs.)	(Rs.)	(Rs.)	IGST	Realisation
1.	1186065/		65,14,907	1,46,355	3,20,490		
1.	22.05.23		03,14,907	1,40,555	3,20,490		
2.	1186854/		61,88,953	1,50,081	3,09,344		
2.	22.05.23	DAAC	01,88,933	1,30,061	3,03,344	44	
3.	1187708/	RMG (Chapters-	61,21,698	1,33,477	3,39,150		Not
<b>]</b> 3.	22.05.23	62 & 63)	01,21,098	1,33,477	3,33,130	LUT	Realised, as per ICES 1.5
4	1187738/	02 & 03)	62.44.902	1 47 005	2.40.079		system
4.	4. 22.05.23		63,44,802	1,47,095	3,49,078		3y3tem
5.	1187828/	<u>.</u> 	60.29.072	1 //1 265	2 20 254		
5.	22.05.23		60,38,973	1,41,265	3,28,251		
	Total		3,12,09,333	7,18,273	16,46,313		

As the BRC has not been realized in any of the past shipments even after elapsing the period of 09 (Nine) months, all the export incentives, as mentioned in the 'Table-V' above, appears recoverable.

### 10. Financial status of the Exporter:

Financial status of the Exporter could not be examined as the Exporter has not submitted copies of any ITR or Bank account statement.

### 11. Relevant provisions of law applicable in this case:

### 11.1 <u>Customs Act, 1962</u>:

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.-

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(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.

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 <u>Customs and Central Excise Duties Drawback Rules</u>, 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 <u>Customs Brokers Licensing Regulations, 2018</u>:

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

### 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:

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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.

### 12. Findings of the investigation:

- 12.1 The Exporter M/s. Sandro Overseas (IEC-AJSPT2057P) having address at 1<sup>st</sup> Floor, Room no. 18,5, B.I.T Chl West End, Dr. J.R. Meisheri Road, Navroji Hill road, No. 11A, Dongri, Chinch Bunder, Mumbai-400009 filed Shipping Bills Nos.1920175, 1920177, 1920112 & 1919959, all dated 22.06.2023, having total declared FOB of Rs.2,54,73,330/-(Rupees Two Crores Fifty Four Lakhs Seventy Three Thousands Three Hundred Thirty only), through Customs Broker M/s. Perfecto Logistics (CHA License No.11/2690), for export of goods declared as 'Mens Shirt of cotton', under CTH-62052090, claiming both drawback and RoSCTL, under Export Promotion Scheme Code 60.
- 12.2 The goods covered under Shipping Bills Nos.1920175, 1920177, 1920112 & 1919959, all dated 22.06.2023, were examined under Panchanama dtd. 28.06.2023 wherein the goods were found to be declared correctly in terms of quantity; however, in view of the Market Enquiry dtd. 29.06.2023, the goods appear to be mis-declared in terms of value.

Thus, it appears that the 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 & Rule 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 of the Customs Act, 1962.

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- 12.3 Therefore, on the basis of the Market Enquiry Report dtd. 29.06.2023, FOB and accordingly, export incentives of the goods, pertaining to Shipping Bills Nos. 1920175, 1920177, 1920112 & 1919959, all dated 22.06.2023, were re-determined, as mentioned in 'Table-IV' above.
- 12.4 Further, the goods were allowed for provisional release for export purpose, by SIIB(X), JNCH vide letter dtd. 03.07.2023, after submission of Bond amounting to 100% value of the goods and Bank Guarantee of Rs.4,00,000 (Rupees Four Lakhs only), by the Exporter. However, no BRC was received for the goods, even after elapsing the period of 09 (Nine) months, rendering the goods liable for confiscation, under section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962 and the Exporter liable for penalty under Section 114AB of the Customs Act, 1962.
- 12.5 Therefore, export incentives of the goods, pertaining to Shipping Bills Nos.1920175, 1920177, 1920112 & 1919959, all dated 22.06.2023, i.e. Drawback of Rs.5,60,413/- (Rupees Five Lakh Sixty Thousand Four Hundred Thirteen only), claimed by the Exporter, 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 RoSCTL of Rs.15,41,137/- (Rupees Fifteen Lakh Forty One Thousand One Hundred Thirty Seven only), as mentioned in 'Table-I' above, 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.
- 12.6 Genuineness of the Exporter/ its suppliers and the supply chain could not be verified as no reply has been received till date, from the jurisdictional GST office(s) of the Exporter/ its suppliers, despite sending letter and multiple reminders, in this regard. Hence, the supply chain, in the matter appeared to be manipulated, rendering the Exporter liable for penalty under Section 114AC of the Customs act 1962. A letter in this regard, has been forwarded to the GST office(s) for further investigation (if any), at their end.
- 12.7 On retrieving data from EDI 1.5 system, it was found out that in the past, the Exporter has exported goods, vide 05 Shipping Bills Nos. 1186065, 1186854, 1187708, 1187738 & 1187828, all dtd. 22.05.23, as mentioned in 'Table-V' above, having total declared FOB of Rs.3,12,09,333/- (Rupees Three Crore Twelve Lakh Nine Thousand Three Hundred Thirty three only). Though these goods are physically not available for confiscation, the same appears liable for confiscation under Section 113(ia) & 113(ja) of the Customs Act 1962 as no BRC was received against any of these Shipping Bills, even after elapsing the period of 09 (Nine) months and by this act and omission, the Exporter has rendered himself liable for penalty under Section 114AB of the Customs act 1962.
- 12.8 Therefore, export incentives i.e. Drawback of Rs.7,18,273/- (Rupees Seven Lakh Eighteen Thousand Two Hundred Seventy Three only), availed by the Exporter, in the past 05 Shipping Bills Nos.1186065, 1186854, 1187708, 1187738 & 1187828, all dtd. 22.05.23, 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 & RoSCTL of Rs.16,46,313/- (Rupees Sixteen Lakh Forty Six Thousand Three Hundred Thirteen only), as mentioned in 'Table-V' above, 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.

- 13. Now, therefore, the Exporter M/s. Sandro Overseas (IEC-AJSPT2057P) having address at 1<sup>st</sup> Floor, Room no. 18,5, B.I.T Chl West End, Dr. J.R. Meisheri Road, Navroji Hill road, No. 11A, Dongri, Chinch Bunder, Mumbai-400009, is hereby called upon to show cause in writing to the Addl. Commissioner of Customs, CEAC, NS-II, JNCH, Nhava-Sheva, Tal.-Uran, Dist.-Raigad, Maharashtra 400707 (the Adjudicating Authority in this case), within 30 days of the receipt of this notice as to why:
  - i. The goods covered under Shipping Bills Nos.1920175, 1920177, 1920112 & 1919959 all dated 22.06.2023, having declared FOB of Rs.2,54,73,330/- (Rupees Two Crores Fifty Four Lakhs Seventy Three Thousand Three Hundred Thirty only), should not be confiscated under Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
  - ii. Penalty should not be imposed 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.
- iii. In the Shipping Bills Nos.1920175, 1920177, 1920112 & 1919959, all dated 22.06.2023, the total declared FOB of Rs.2,54,73,330/- (Rupees Two Crores Fifty Four Lakhs Seventy Three Thousand Three Hundred Thirty only) should not be rejected and re-determined as Rs.2,03,53,613/- (Rupees Two Crores Three Lakhs Fifty Three Thousand Six Hundred Thirteen only), under Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and accordingly, the declared Drawback of Rs.5,60,413/- (Rupees Five Lakhs Sixty Thousand Four Hundred Thirteen only) should not be rejected and re-determined as Rs.4,47,779/- (Rupees Four Lakhs Forty Seven Thousand Seven Hundred Seventy Nine only) and the declared RoSCTL of Rs.15,41,137/- (Rupees Fifteen Lakhs Forty One Thousand One Hundred Thirty Seven only) should not be rejected and redetermined as Rs.8,87,984/-(Rupees Eight Lakhs Eighty Seven Thousands Nine Hundred Eighty Four only), as mentioned in 'Table-IV' above.
- iv. Export incentives availed in the Shipping Bills Nos.1920175, 1920177, 1920112 & 1919959, all dated 22.06.2023, i.e. Drawback of Rs.5,60,413/- (Rupees Five Lakhs Sixty Thousand Four Hundred Thirteen only) 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 & RoSCTL of Rs.15,41,137/- (Rupees Fifteen Lakhs Forty One Thousand One Hundred Thirty Seven only), as mentioned in 'Table-I' above, 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.
- v. Penalty should not be imposed, under Section 114AB of the Customs Act 1962, as the BRC has not been realized in any of the Shipping Bills Nos. 1920175, 1920177, 1920112 & 1919959 all dated 22.06.2023, even after elapsing the period of 09 (Nine) months which have rendered the export goods liable for confiscation under the aforesaid provisions of the Customs Act, 1962, as detailed in (i) above.
- vi. The goods covered under the past 05 Shipping Bills, as mentioned in 'Table-V' above, having total declared FOB of Rs.3,12,09,333/- (Rupees Three Crores Twelve Lakhs Nine Thousands Three Hundred Thirty three only), though the goods are not available, should not be confiscated under Section 113(ia) and 113(ja) of the Customs Act, 1962.
- vii. Penalty should not be imposed 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 (vi) above.
- viii. Export incentives i.e. Drawback of Rs.7,18,273/- (Rupees Seven Lakh Eighteen Thousand Two Hundred Seventy Three only), availed in the past 05 Shipping Bills, as mentioned in 'Table-V' 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 & RoSCTL of Rs.16,46,313/- (Rupees Sixteen Lakh Forty Six Thousand Three Hundred Thirteen only), as mentioned in 'Table-V' above, 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.
- ix. Penalty should not be imposed, under Section 114AB of the Customs Act 1962, as no BRC was received against the past 05 Shipping Bills, as mentioned in 'Table-V' above, even after elapsing the period of 09 (Nine) months which have rendered the export goods liable for confiscation under the aforesaid provisions of the Customs Act, 1962, as detailed in (vi) above
- x. Penalty should not be imposed, 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) & (vi) above.
- xi. The Bond amounting to 100% value of the goods covered under Shipping Bills Nos.1920175, 1920177, 1920112 & 1919959, all dated 22.06.2023 and Bank Guarantee of Rs.4,00,000 (Rupees Four Lakhs only), submitted at the time of provisional release, should not be appropriated towards recoverable dues, applicable fine and penalty.
- 14. The Noticee 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 Noticee 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 or they do not appear before the adjudicating authority when the case is rosted for hearing, 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.
- 15. 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.
- 16. The department reserves the right to issue corrigendum, supplement or amendment to this notice on the basis of further evidence found, if any.
- 17. 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.

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

To,

- M/s. Sandro Overseas (IEC-AJSPT2057P) at 1<sup>st</sup> Floor, Room no. 18,5, B.I.T Chl West End, Dr. J.R. Meisheri Road, Navroji Hill road, No. 11A, Dongri, Chinch Bunder, Mumbai-400009
- M/s. Perfecto Logistics (CHA License No.11/2690), at Office no. F-120, 1<sup>st</sup> Floor, Haware Fantasia Business Park, Plot no. 47, Sector-30 A, Vashi, Navi Mumbai- 400703

### Copy to:

- 1. The Additional Commissioner of Customs, CAC, NS-II, JNCH
- 2. The DC/AC, SIIB(X), JNCH, Nhava Sheva.
- 3. DC/CHS, for Notice Board.
- 4. Office copy

### **ANNEXURE-A**

Sr. No.	RUDs						
l.	Copy of Shipping Bills Nos. 1920175, 1920177, 1920112 & 1919959, all						
	dated 22.06.2023						
II.	Hold letter dtd. 27.06.2023						
III.	Panchanama dtd. 28.06.2023						
IV.	DYCC Test Report dtd. 04.07.2023						
V.	Market Enquiry Report dtd. 29.06.2023						
VI.	Letter dtd. 03.07.2023, for Provisional Release of the goods						

### Plot no. 47, Sector-30 A, Vashi, Navi Mumbai- 400703

### Copy to:

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

### **ANNEXURE-A**

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# OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II)

SPECIAL INVESTIGATION AND INTELLEGENCE BRANCH (X)

Jawaharlal Nehru Custom House, Nhava Sheva,

Dist- Raigad, Maharashtra - 400 707.

Tel No: 27244989: Fax: 27241828, 27241825.

F. No.SG/INV-52/23-24/SIIB(X)/JNCH

Date: .06.2023

To, your larged desired by some of

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva, walks to the Assessment of the Asse

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 1919959 dated 22.06.2023 of M/s. SANDRO OVERSEAS (IE Code AJSPT2057P) – reg.

Please find enclosed herewith sealed envelope of sample of below mentioned goods from the consignment pertaining to Shipping Bill No. 1919959 dated 22.06.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	
1.	1919959/22 06 2023/	Mens Shirt of Cotton	No. of RSS
	202000722.00.2025	iviens Shirt of Cotton	01

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

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

Thanking you.

Yours sincerely,

(Dr.M.D.Chavan)

Deputy Commissioner of Customs

SIIB(X), JNCH

Encl: as above.

# Lab Mo 428 3713 (8) dt 30/6/23

SLB NO: 1919959 dt 22.6.23

Report The Sample as received is in the form of readymade garment (full sleeves shirt), 925 so made of yam dyed cheeked designed woven before fitted with collor 6 hickors at front. It is wholly computed of without yarm.

Total ext-of Sample = 200:0 800

Total est-of Souple = 200:0 gom
Whof base fabric = 197.7 gom
whof buttony = Balance

GSN of fabric = 142.0

Seled rement netyrnes,

1/8/123 Manual 3/123

Assistant Chemical Examiner
JNCH Laboratory

PARIAL) (P.P.DALAL) ef I

# PANCHANAMA dated 28.06.2023 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai - 410206

Pancha No. 1

Pancha No. 2

Name

Ishwar Hiraman Patil

Name

Dipak Sadashiv Gopale

Age

43

Age

29

Address

: Uran,Raigarh,Maharashtra-

Address

: Ahmadnagar, Maharahtra-

400702.

422602.

Occupation:

Service

Occupation:

Service

Mobile No. :

9821076483

Mobile No. :

8291738729

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Banmeet Singh, an Intelligence Officer, SIIB(X), JNCH on 28.06.2023 at 10:30 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-400210 to witness the examination of goods of exporter M/s. SANDRO OVERSEAS (IEC: AJSPT2057P) covered under 04 Shipping Bills No. 1919959,1920112,1920175 and 1920177 all dated 22.06.2023 stuffed in Container No. MSKU 7794905, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Pramod Kumar Jha, G-card holder of CB M/s. Perfecto Logistics (CHA License No:11/2690) having ID Kardex No:3870/2022. Then the officer explained to us that the exporter M/s. SANDRO OVERSEAS (IEC: AJSPT2057P) having address at 1st Floor,Room No:18,5,B.I.T Chl West End,Dr. J.R.Meisheri Road,Navroji Hill Road,No:11A,Dongri,Chinchbunder,Mumbai-400009 has filed 04 Shipping Bills No:1919959,1920112,1920175 and 1920177 all dated 22:06:2023 through their Customs Broker M/s. Perfecto Logistics (CHA License No:11/2690) for export of their consignment.

We were shown copy of Hold letter No. 109/2022-23/SIIB(X) issued vide F. No. SG/Misc-101/2021-22/SIIB(X) JNCH dated 27.06.2023 signed by Dy. Commissioner of Customs, SIIB(X), JNCH regarding hold of 04 Shipping Bills No. 1919959,1920112,1920175 and 1920177 all dated 22.06.2023 filed by exporter M/s. SANDRO OVERSEAS (IEC: AJSPT2057P) through their authorized Customs Broker M/s. Perfecto Logistics (CHA License No:11/2690), their respective export invoice & packing list and Container Load Plan(CLP) copy.

Further, the above-mentioned officer requested us to bear witness to the seal-cutting and de-stuffing proceedings of Container No. MSKU 7794905 in Shipping Bills under 04 goods covered 1919959,1920112,1920175 and 1920177 all dated 22.06.2023 of M/s. SANDRO OVERSEAS (IEC: AJSPT2057P) were stuffed. The said container was found placed in open area outside Shed No.E. The Container No. MSKU 7794905 was found to be sealed with intact Customs Bottle Seal No.4068804. Thereafter, the Customs Bottle Seal of the said Container was cut in our presence. Further, all the packages pertaining to 04 Shipping Bills No. 1919959,1920112,1920175 and 1920177 all dated 22.06.2023 stuffed in the said Container were de-stuffed and were carted/placed inside Shed No.E in our presence by the labours available in the CFS. Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 04 Shipping

PICAN

Gend hors

samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having seen the drawn samples and sealing of the same in the presence of Shri Pramod Kumar Jha, G-card holder of CB M/s. Perfecto Logistics (CHA License No:11/2690) having ID Kardex No.3870/2022.

Shipping goods pertaining to 1919959,1920112,1920175 and 1920177 all dated 22.06.2023 were repacked in the same packages and kept back inside Shed-E, JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping Bills No. 1919959,1920112,1920175 and 1920177 all dated 22.06.2023, their respective Export Invoice and Packing List, CLP copy and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 03 pages ended on the same place and same date i.e. 28.06.2023 at 16:00 hrs. The Panchanama was carried out in our presence and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 28th day of June 2023.

128.06.2023 I.O./SIIB(X), JNCH

(Banmeet Singh) Palt Theor Hour

Pancha-I

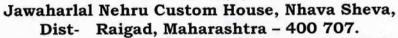
( Dipak. S. Gopale)

(Representative of CB)
(Aramod Lev. Ths)



### OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II

### SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X),



Tel No: 27244983: Fax: 27241828, 27241825.

Email Id - siibx.jnch@gov.in



F. No.SG/Misc-101/2021-22/SIIB(X) JNCH

Date:

.06.2023

HOLD NO: 109/2022-23-SIIB(X)

Subject: Request for taking consignment on hold- reg.

The consignment pertaining to below mentioned Shipping Bill should be placed on hold immediately until further orders. The details are as under:

1. Name of the Exporter: M/s. Sandro Overseas (IE Code: AJSPT2057P)

- 2. Shipping Bills No: 1919959, 1920122, 1920175 & 1920177 all dated 22.06.2023.
- 3. CB- M/s. Perfecto Logistics.

Note: This information is confidential in nature and the details should not be shared or parted with any unauthorized person by any means of communication.

This is issued with the approval of Commissioner of Customs, NS-II.

(Dr. Mahesh D Chavan)

Dy. Commissioner of Customs SIIB(X), JNCH, Nhava Sheva

To,

DC/ Export Docks, JWC CFS

Copy to:

1. The Manager, JWC CFS.

2. Exporter: M/s. Sandro Overseas (IE Code AJSPT2057P)

3. CB- M/s. Perfecto Logistics.

# Market Enquiry Report of M/s. SANDRO OVERSEAS (IEC: AJSPT2057P) conducted on 29.06.2023

As per instructions of Dy. Commissioner, SIIB(X), JNCH, the undersigned officer from SIIB (X) along with Shri Vaibhav Padwal, authorized representative of exporter, conducted market survey of goods covered under Shipping Bills No. 1919959,1920112,1920175 and 1920177 all dated 22.06.2023 presented for export by M/s. SANDRO OVERSEAS (IEC: AJSPT2057P). The team carried representative samples of the goods which were drawn from the aforesaid consignment under Panchanama. Market enquiry was conducted on 29.06.2023 in wholesale market near Masjid Bunder, Mumbai.

To ascertain the fair market value of the goods, we visited the different Wholesale Shops near Masjid Bunder, Mumbai. The samples were opened in presence of authorized representative of exporter Shri Vaibhav Padwal. Representative samples were shown to the shopkeepers of subject goods and quotation / inquiries were made for wholesale purchase of identical/ similar goods. The shopkeepers 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 the officer and Exporter's authorized representative agreed are as follows:

S/B No. & Date	Item Description  Shop 1  M/s.Wetrose,Success Corner,11- 1B, Zenith House,Dhobi Strandpp, Uri cear Han an Temple,Mumbai-3		Shop 2 M/s.S.T.Export,13,Dh obi Gali,Behind Chakla Street,Mumbai- 400003.	M/s.A.D.Garme nt,Shop No.12,Janta Market,Opp. Universal Garment,Bldg. No.50/56,Sheri ff Devji Street,(Chakla Street),Mumbai .400003.	Average wholesale price	Value of the goods after adding 30% miscellaneo us expenses in Rs./Pc	
1919959 dated 22.06.2023	Mens Shirts of Cotton	400	, 350	375	375	487.5	
1920112 dated	Mens Shirts of Cotton	100	350	375	375	487.5	
22.06.2023 1920175 dated	Mens Shirts of	400	350	375	375	487.5	
22.06.2023 1920177 dated 22.06.2023		400	350	375	375	487.5	

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

(Vaibhav Padwal)
Authorized representative of exporter

(Banmeet Singh)

200.2003

IO/SIIB(X)



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

Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra – 400 707.
Tel No: 27244983: Fax: 27241828, 27241825.
Email Id – siibx.jnch@gov.in



F. No. SG/INV-52/2023-24/SIIB(X) JNCH

DIN: 20230778NTO00000 AIBE

Date: .07.2023

To,

### M/s. SANDRO OVERSEAS (IEC: AJSPT2057P),

1<sup>st</sup> Floor,Room No.18,5,B.I.T Chl West End, Dr. J.R.Meisheri Road,Navroji Hill Road,No 11A,Dongri,Chinchbunder,Mumbai-400009.

Sub: Provisional Release of the goods of exporter M/s. SANDRO OVERSEAS (IEC:AJSPT2057P) covered under S/B's No. 1919959,1920112,1920175 and 1920177 all dated 22.06.2023 for export -reg.

Kind reference is invited to this office letter vide F.No.SG/Misc-101/2021-22/SIIB(X) JNCH dated **27.06.2023** regarding request for putting consignment on hold of exporter M/s. SANDRO OVERSEAS (IEC: AJSPT2057P).

In this regard, it is to inform that the Competent Authority has permitted the **provisional release of the goods for export** covered under the above mentioned shipping bills on the following conditions (revised):

- a) Execution of Bond of full FOB value,
- b) Furnishing of Bank Guarantee with self-renewal clause of Rs. 4,00,000/- (Rs. Four Lakhs Only).

Further, you are directed to get your Bond & BG accepted by the DC/JWR(X), before 'Provisional Release' of the subject goods within a period of one Month.

Assistant Commissioner of Customs
SIIB(X), JNCH

Copy to:

- a) The Manager, JWR CFS.
- b) The DC(X)/JWR CFS.



AJSPT2057P(

Branch # 0

4000009

HUMBAI

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CUSTOMS COPY
                                                           LEO No : 39/487
                                   LEO Date: 22/06/2023
               Indian customs EDI System (ICES)
                   JNCH, NHAVA SHEVA, TAL: URAN, DIST-RAIGAD-400707
                          Shipping Bill for Export
SB No : 1919959 / 22/06/2023 BRC Realisation Date : 31/03/2024
CHA : AAVFP5498ECH002 PERFECTO LOGISTICS
Print Date : 22/06/2023 16:06
Port of BL : bulis -
Country of BL : SO -
Port Of Ldg-Code: INNSA1 State of Origin : Manarashtra
EXPORTER DETAILS
                                           CONSIGNEE
                        BIN No. : AJSPT2057PFT001
SANDRO OVERSEAS
                                           GARAAD FAARAX XUSEEN
             15T FLOOR, ROOM NO.18, 5, B.I.TAITPORT ROAD, HARGAISA SOMALILAND T
                                           ell +252634428524 EMAIL GARAADFAARA
DR. J.R MEISHERI ROAD, NAVROJI HILL
                                           X81@GMAIL, COM
                                           SOMAALIA
Port of Loading : JNCH, NHAVA SHEVA, T Total Pkgs. : (40
Port of Discharge: Djibouti
                                     Loose pckts : 0
Gross Wt(KGS) : 2621.270
                                     Net Wt(KGS) :2571.410
Country of Dest : SOMAALIA
                                     No. of Ctrs. : 0
Rotation No. :40580
                               Rotation Date
                                                 : 03/01/2013
Nature of Cargo : C
Marks and Nos.: AS PER INVOICE
 FOREX BANK ACC: 318701010039379
RBI Waiver No/Date:
FOB VALUE (INR) : E6371535.38 F
                                  DBK+STR(INR): E140174.00
TOT DBK(INR) E140174.00 F STR(INR):E0.00
RODTEP Value(INR):0.00
                                 ROSCTL Amt(INR):385478.00
AD. Code :0290188 DBK Bank a/c No :318701010039379
I.F.S. Code: UBIN0531871 ST / Exc1se Regn. :
GSTN ID : 27AJSPT2057P1Z7
                               GSTN Type : GSN
IGST Tax Value(INR) : 0.00
                                          IGST Amt Paid(INR) : 0.00
INVOICE DETAILS Invoice 1/1
                                      USD FOB Val :6371535.38
Inv. val :6382354.93
                      INR 78455.50
             :50-006/23-24
                                 Inv Dt
Inv.no.
                                            :12/06/2023
Nat of Con : ECF FCurr(inv): USD Exp Contract :
                                                                                  ) Packages nave
                                                        Jertified that (
Exchange rate: 1.00 (USD) - 81.350 (INR)
                                                       peen stuffed in (IX 20
                                                                                        ) Container
               Rate
                          Currency
                                             Amount
                0.00
                                               0.00
                                                       NoMSKU-7794905 & Sealed with Customs Edite Seal No. 4068804
                                             133.00
                             USD
                                               0.00
                0.00
                                               0.00
```

Insurance Freight: Discount: 0.00 Commission: Other Deductions:0.00 0.00 Under general supe, ision on Packing Charges: - CFS/JWR Nature of payment: DA Period of Payment:90 Third Par:

TP Add: Add(Cont): SDI Tax Value :0.00

RODTEP Value : 0.00

Buyer Name & Address

AEO INR IGST Amt. Paid:0.00 INR ROSCTL AMT :385478.00

parent Malarestancian (AS)

INR

Supdt.of Customs (Prev) L. D. Mandumpala

एल. डी. मन्डुमपाला Supdt of Customs (Prev.) Mumbai

( Page 1 of 4 )

RD1

INR

JNCH, NHAVA SHEVA, TAL: URAN, DIST-RAIGAD-400707 Shipping Bill for Export

SB No : 1919959 / 22/06/2023 BRC Realisation Date : 31/03/2024

CHA : AAVFP5498ECH002 PERFECTO LOGISTICS

Print Date : 22/06/2023 16:06

Port of BL : DUJIB -Country of BL : SO -

Port Of Ldg-Code : INNSA1

State of Origin : Maharashtra

Exporter AJSPT2057P(

SANDRO OVERSEAS

Consignee

GARAAD FAARAX XUSEEN

Invoice No & Date 50-006/23-24 12/06/2023

Exch. Rate 1.00

USD = 81.350

ITEM DETAILS

NO. RITC CD Description

Quantity Units Item Rate per

Units Total Val(FC) FOB(INR) Scheme Decl. PMV(INR) Accept. PMV(INR) Reward

Scheme Description Mnfr Address

Mnfr Address-Cont'd

Mnfr State

Mnfr City

Source State Transit Country

End User

# HAWB No Total Pckgs IGST Paymnt Stat Tax Value IGST AMT paid

62052090 MENS SHIRTS OF COTTON

10443.000PCS 7.50000per1 Drawback, and ROSCTL

PCS 78322.50000 674.02

6371535.38

Yes

GNX100

674.02

0.00

0.00

Add Freight (USD): Add Insurance

133.00

0.00

( Page 2 of 4 )

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707 Shipping Bill for Export

SB No : 1919959 / 22/06/2023 BRC Realisation Date : 31/03/2024

CHA : AAVFP5498ECH002 PERFECTO LOGISTICS

Print Date : 22/05/2025 16:06

Country of BL : 30 -

Port Of Ldg-Code : INNSA1

State of Origin : Maharashtra

Custo	ms Rate	Spec. I	or No Cu	stom Ra pec.	State Levy The Levy Amt	DBK Adv.		BK QE
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( Page 3 of 4 )

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(P2) Selections

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		8.5, B.I.T CHL WEST EI		2040 1141					Invoice Date:		
ONGRI,	CHINCHBUNDE	R, MUMBAI - 400009	VO DR. J.K IMEISHERI	ROAD, NA	/ROJI HILI	. ROAD, I	10 11A,		Reverse Charg	ge: N/A	
	No:+91-89765		Email ID : vil	asianarda	ntoraskar	@gmail c	om		Pre-carriage b	CEA	
STIN: 2	7AJSPT2057P1Z	7	State: Mah	arashtra	itoraskar	eginan.c	.0111		Port of Loadin		/A
nsignee	the state of the s		Buyer (if other						Port of Discha		, A
	D FAARAX XU	SEEN							Vessel Name:		
	T ROAD,									igin of Goods: INI	DIA
	ISA SOMALIL									Country of Final Destination:	
	No :+252634									SOMALIA	
than to.	GARAADFAARAX	81@GMAIL.COM								Terms of Delivery and Payment:	
arks & Nos.	VI.	No.& Kind of Pkgs.							C&F VAI	LUE SOMALIA DIA S	0 DAYS
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					R	EADY MA	DE GARME	NTS			
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1 M	ENS SHIRTCOTTON		62052090	2571.41	10443	PCS	\$ 7.50	PCS	6398948.25		
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				7			Total	C&F U.S.	Ś	è	\$ 133.0 79.455.50
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Politics .

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1ST FLOO	R. ROOM	O V LNSEAS							Invoice No		SO-00	6/23-24	
CHINCHBI	UNDER MI	10.18.5, B.I.T CHL WEST EN JMBAI - 400009	D DR. J.R MEISHERI F	ROAD, NAVRO	JI HILL R	OAD, NO 11	A. DONG	RI	Invoice Da	te:	12-06-20		
Source	140:+31	- 8976535931											
G311N: 27	AJSPT2057	7P1Z7	Email ID	: vikasjana	rdantor	askar@gn	nail.com		Pre-carriag	e by:			
Consignee				State: Mahar					Port of Loa	ding.:		SEA NHAVA SH	
AITPORT	FAARA	XUSEEN		Buyer (if other	than cons	ignee):			Port of Dis	charge:	DJIBOUTI	WINAWA ST	ICVA
HARGAI	ROAD,			1					Vessel Nan	ne:			
Contact	NO HATE	LILAND 2634428524							Country of			INDI	A
E-mail Id: 0	ARAADEAA	634428524								Country	of Final D		
	SHINAUT AN	RAX81@GMAIL.COM								Tarma - (	SOMALI		
									-	P. E. VALLE	Delivery a	nd Paymen	t:
Marks & Nos.		No. & Kind of Pkgs.			- 5395					OLF VALU	E SOMALI	A D/A 90 D	AYS
A	ls.	The state of Figs.	Description of	of Good's:									
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	-, -, -, -, -, -, -, -, -, -, -, -, -, -				11040 =	40 PKGS/	CNTS CON	ITAINS					
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1	MENS SHIP	T COTTON (A 47)		CARTON/ BA	ALE NO.	PACK	ING	QUA	NTITY	NET WT.	TOTAL	GR.WT	
2 /	MENS SHIR	T COTTON (A-17) T COTTON (A-17)		1		300	PCS	300	PCS	69.40	NT.WT.		TOTAL GR.WT
4	MENS SHIR	T COTTON (A-17)		2		300	PCS	300	PCS	68.10 69.20	68.10	69.45	69.45
4	MENS SHIR	T COTTON (A-17)		3		300	PCS	300	PCS	68.30	69.20 68.30	70.44 69.60	70.44
5	MENS SHIR	T COTTON (A-17)		4		300	PCS	300	PCS	54.50	54.50	55.86	69.60 55.86
6	MENS SHIR	T COTTON (A-17)		5		300	PCS	300	PCS	67.00	67.00	68.28	55.86 68.28
12	MENS SHIR	T COTTON (A-17)		7		300	PCS	300	PCS	68.50	68.50	69.70	69.70
8	MENS SHIR	T COTTON (A-17)		8		300	PCS	300	PCS	68.35	68.35	69.66	69.66
5	MENS SHIR	T COTTON (A-17)		19		300	PCS	300	PCS	69.00	69.00	70.16	70.16
10	MENS SHIR	T COTTON (A-17)		10		300	PCS	300	PCS	52.20	52.20	53.55	53.55
11	MENS SHIR	T COTTON (A-17)		11		300	PCS	300	PCS PCS	68.60 69.00	68.60	69.85	69.85
113	MENS SHIR	T COTTON (A-17)		12		300	PCS	300	PCS	68.35	69.00 68.35	70.19	70.19
14	MENS SHIR	T COTTON (A-17)		U3/		300	PCS	300	PCS	57.40	57.40	69.62 58.51	69.62
145	MENS SHIR	T COTTON (A-17)		14		300	PCS	300	PCS	56.55	56,55	57.88	58,51 57.88
16	MENS SHIR	T COTTON (A-17)		7157		1492-	PCS	192	PCS	55.70	55.70	56.95	56.95
W	MENS SHIR	RT COTTON (A-17)		16		192	PCS	192	PCS	59.20	59.20	60.50	60.50
138		RT COTTON (A-17)		18		192	PCS	192	PCS	60,40	60.40	61.67	61.67
119		RT COTTON (A-17)		2.19		192	PCS	192 192	PCS	60.36	60.36	61.66	61.66
120		RT COTTON (A-17)		28-		192	PCS	192	PCS PCS	57.20	57.20	58.47	58,47
121	MENS SHIR	T COTTON (A-17)		21		1492	PCS	192	PCS	60.00 56.00	60.00 56.00	61.25	61.25
= 123	MENS SHIP	RT COTTON (A-17) RT COTTON (A-17)		122		1192-	PCS	192	PCS	56.50	56.50	57.33 57.75	57.33
124		RT COTTON (A-17)		~23		169	PCS	169	PCS	50.30	50.30	51.48	57.75 51.48
1 25		RT COTTON (A-17)		24		(240	- PCS	240	PCS	57.50	57.50	58.77	58.77
26		RT COTTON (A-17)		25		240	PCS	240	PCS	57.00	57.00	58.09	58.09
122		RT COTTON (A-17)		127		240	PCS	240	PCS	57.00	57.00	58.37	58.37
28		RT COTTON (A-17)		28	1	240	PCS	240	PCS PCS	56.60	56.60	57.96	57.96
C 29		RT COTTON (A-17)		129		240	PCS	240	PCS	59.00 58.55	59.00 58.55	60.06	60.06
(30		RT COTTON (A-17)		38		040	PCS	240	PCS	58.20	58.20	59.84 59.50	59.84
31		RT COTTON (W-25) RT COTTON (W-25)		31		240	PCS.	240	PCS	69.00	69.00	70.07	59.50 70.07
32		RT COTTON (W-25)		32		278	PC\$	278	PCS	94.20	94.20	95.50	95.50
34		T COTTON (CB)		133		r240 -	PCS	240	PCS	60,00	69.00	70,30	70.30
35		T COTTON (CB)		34		300	PCS	300	PCS	74.10	74.10	75.52	75.52
36	_	RT COTTON (CB)		36		300	PCS	300	PCS	73.70	73.70	74.90	74.90
37		T COTTON (CB)		L37		380	PCS	300	PCS	74.00	74.00	75.07	75.07
38		T COTTON (A-17)		38		300	PCS	300	PCS	74.00	72.50	73.72 75.02	73.77
039		IT COTTON (A-17)		39		300	PCS	300	PCS	73.00	73.00	74.12	75.00
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(P) Styrology

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# JWR LOGISTICS PVT. LTD E.D.I. Service Centre

CUSTOMS COPY

39/496

LEO No :

LEO Date: 22/06/2023

Indian customs EDI System (ICES)

JNCH, NHAVA SHEVA, TAL: URAN, DIST-RAIGAD-400707 Shipping Bill for Export

SB No : 1920112 / 22/06/2023 BRC Realisation Date : 31/03/2024

CHA : AAVFP5498ECH002 PERFECTO LOGISTICS

Print Date : 22/06/2023 16:07

Port of BL : DJJIB -Country of BL : 50 -

Port of Ldg-Code : INNSA1

State of Origin : Manarashtra

EXPORTER DETAILS CONSIGNEE AJSPT2057P( BIN NO. : AJSPT2057PFT001 SANDRO OVERSEAS ABDILLAHI SUDI GULED Branch # D 15T FLOOR, ROOM NO.15, 5, B.I.TSY ROAD, TRUIWAT DISTRICT, DJEGUTI DR. J.R MEISHERI ROAD, NAVROJI HILL DJIBOUTI MUMBAI 4000009 POTE Of LOBOING : JNCH, NHAVA SHEVA, T TOTAL PKgs. : (35) Port of Discharge: Djibouti Loose pckts : 0 Gross Wt(KGS) :2321.670 Net Wt(KGS) :2278.750 Country of Dest : SOMAALIA No. of Ctrs. : 0 Rotation No. :40580 Rotation Date : 03/01/2013 Nature of Cargo : C Marks and Nos.: AS PER INOVICE FOREX BANK ACC: 318701010039379 RBI Walver No/Date: FOB VALUE (INR) : E6406312.50 F DBK+STR(INR): E140939.00 F Tot DBK(INR) E140939.00 F STR(INR):E0.00 RODTEP Value(INR):0.00 ROSCTL Amt(INR):387582.00

AD. Code :0290188 DBK Bank a/c No :318701010039379 I.F.S. Code: UBIN0531871 ST / Excise Regn. : GSTN ID : 27AJSPT2057P1Z7 GSTN Type : GSN

IGST Tax Value(INR) : 0.00

INVOICE DETAILS Invoice 1/1

IGST Amt Paid(INR) : 0.00

Inv. val :6417132.05 INR 78883.00 FOB Val :6406312.50 USD Inv.no. :12/06/2023

:50-007/23-24 Inv Dt Nat of Con : ECF FCurr(inv): USD Exp Contract :

Exchange rate: 1.00 (USD) = 81.350 (INR) Rate Currency Amount Insurance 0.00 0.00 Freight: USD 133.00 Discount: 0.00 0.00 Commission: 0.00

0.00

0.00 USD 0.00 Period of Payment:90

sertified that ( peen stuffed in (IX 20

) Packages have NoMSKU-7794905

) Container & Sealed

with Customs Bottle Seal No. 4068804

Under general supe, ision on

CFE JAR

(JNCH)

TP ACC: Add(Cont): SD:

Third Par:

Tax Value :0.00 RODTEP Value :0.00 Buyer Name & Address

Packing charges:

Diner Deductions:0.00

Nature of payment: DA

AEO

INR IGST Amt. Paid:0.00 INR ROSCTL AMT :387582.00

Rol INR INR

Term Supdt.of Customs (Prev)

> L. D. Mandumpala एल. डी. मन्डुमपाला Supdt of Customs (Prev.) Mumbai

( Page 1 of 4 )

JNCH, NHAVA SHEVA, TAL: URAN, DIST-RAIGAD-400707 Shipping Bill for Export

SB No : 1920112 / 22/06/2023 BRC Realisation Date : 31/03/2024

CHA : AAVFP5498ECH002 PERFECTO LOGISTICS

Print Date : 22/06/2023 16:07

Port of BL : DJJIB -Country of BL : 50 -

Port Of Ldg-Code : INNSA1

State of Origin : Maharashtra

Exporter AJSPT2057P(

SANDRO OVERSEAS

Consignee

ABDILLAHI SUDI GULED

Invoice No & Date SO-007/23-24 12/06/2023

Exch. Rate 1.00

USD - 81.350

0.00

ITEM DETAILS

No. RITC CD Description Quantity Units Item Rate per Scheme Description

Units Total Val(FC) FOB(INR) Scheme Decl. PMV(INR) Accept. PMV(INR) Reward

Mnfr Address

Mnfr Address-Cont'd

Mnfr City

Mnfr State

Source State

Transit Country

End User

# HAWB No Total Pckgs IGST Paymnt Stat Tax Value

IGST AMT paid

62052090 MENS SHIRTS OF COTTON 10500.000PCS 7.50000per1 PCS 78750.00000 6406312.50 60 Drawback, and ROSCTL 674.02 674.02 Yes GNX100 0.00 0.00 Add Freight (USD): 133.00

Add Insurance

( Page 2 of 4 )

JNCH, NHAVA SHEVA, TAL: URAN, DIST-RAIGAD-400707 Shipping Bill for Export

SB No : 1920112 / 22/06/2023 BRC Realisation Date : 31/03/2024 CHA : AAVFPS498ECH002 PERFECTO LOGISTICS

Print Date : 22/05/2023 16:07

Port of BL : DJJIB -

Country of BL : 50 -POTT OF LOG-CODE : INNSA1

State of Origin : Manarashtra

E DRAWBACK DETAILS F +Inv Item Main DBK SF No Total DBK AME. for Item (INR) DBK SF NO Custom Rate Adv. \* Customs Rate Spec. DBK Rate Spec. State Levy DBK Adv. DBK Qty @ Cen Levy Adv Rate Cen Levy Sp No Cen Levy Amt ROSCTL Val D 140938.88 520501B 2.20 2.20 7 26.00 10500.000 26.00 ROSL 15 claimed @ 2.45 25.50 156935.00 387582.00 TOTAL DRAWBACK (INR) : E SINGLE WINDOW INFO TYPE DETAILS F 140939.00 Inv Item SPNO

Info Type Infomation Qualifier Infomation Code Infomation Taxable Infomation Manufaturer Infomation UQC

ORC 000 483

0.000000

CHR SQC

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10500.000000 MOS ORC EPT

MCPTI

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DTY 4 GCESS

0.000000 INR

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0.000000

( Page 3 of 4 )

JNCH, NHAVA SHEVA, TAL: URAN, DIST-RAIGAD-400707 Shipping Bill for Export

SB No : 1920112 / 22/06/2023 BRC Realisation Date : 31/03/2024

CHA: AAVFP5498ECHDD2 PERFECTO LOGISTICS

Print Date : 22/06/2023 16:07

Port of BL : DJJIB -

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Country of BL : SO -
Port Of Ldg-Code : INNSA1
                              State of Origin : Maharashtra "
E SINGLE WINDOW SUPPORTING DOCS DETAILS F
* Inv Item Srno IRN no. Doc. Type Code Doc Issue Part Code
# Doc Issue Part Name
Doc Issue Part Add1
DOC ISSUE Part Adda
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I Doc Ben Part Name City Pin Code
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 # ABDILLAHI SUDI GULED
 SY ROAD, TRUIWAT DISTRICT, DUIBOUTI
 * SO-007/23-24 DJIBOUTI
                                                      13/06/2023
 File Type pdf Doc Ben Part Code
 @ SANDRO OVERSEAS
  1 FLR, ROOM NO 18, 5, BIT CHL, WEST END
 D 11A, DONGRI, CHINCHBUNDER, MUMBAI
 S DR JR WEISHERI RD, NAVROJI HILL RD N 400009
                                                    PERFECTO22
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 # ABDILLAHI SUDI GULED
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  * SQ-007/23-24 DJIBOUTI
                                                       13/06/2023
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  @ SANDRO OVERSEAS
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  S DR JR MEISHERI RD, NAVROJI HILL RD N 400009
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   @ SANDRO OVERSEAS
    1 FLR ROOM NO 18,5, BIT CHL WEST END
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                                                    PERFECTO22
                                     Voyage No.
    Vessel Name
                                     , %10-5
   EMERALD
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Warehouse Sealing

Total FOB Value declared by Exporter for DEPB ITEMS : 0.0000 USD Total FOB Value declared by Exporter for NON-DEPB ITEMS : 78750.0000 USD Customs accepted Total FOB value for DEPB ITEMS : 0.0000 USD

I/We declare that the particulars given herein are true and correct

Collowing is the list of Documents attached:

Inv Item Agency Name

Document Name Invoices Packing List SDF Declaration Appendix III With 4A declaration State Levies under any other mechanism
8 10f (Def. 3cclare that an Internal Complaints Committee(ICC)
9 Minere applicable in pursuance of the Sexual Harassment of Women at Workplace
9 (Prevention, Prohibition and Redressal) Act, 2013 has been constituted
9 Ignature of Exporter/CHA with Date
1 Let Export: Ankur Ankur Dated: 22/06/2023 Allowed for Shipment
1 Signature of Officer of Customs
1 Contents Received on Board
2 Date of Shipment
1 Date
1 Signature of Master of Vessel
1 Signature of Officer of Customs
1 (Page 4 of 4)

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In and the

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					INVO	ICE	1					
SA	NDR	OVERS	EAS						Invoice No	:	SO-007/2	3-24
									Invoice Da	te:	12-06-20	23
ONG!	OUK, KOOM NO.3 RI, CHINCHBUNDI	L8.5, B.I.T CHL WEST END ER, MUMBAI - 400009	D DR. J.R MEISHERI	ROAD, NA	VROJI HIL	L ROAD,	NO 11A,		Reverse Ch	arge:	N/A	
	t No : + 91- 8976		Email ID : vi	kasianarda	ntoracka	r@amail		-	Dro carriag	o bur	CEA	
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	AHI SUDI GULED				Vessel Nam							
	D, TRUIWAT DISTR	ICT							Country of	Origin o	of Goods: II	NDIA
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laris & R	los.	No.& Kind of Pkgs.	Desc	oription of Good'	s:							
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St.No		Description	HSN CODE	NT.WT. Q		PC/SET	RATE	PCS/	TAXABLE AMT. INR		LUT	TOTAL FOR US \$
1	MENS SHIRTCOTTO	N	62052090	2278.75	10500	PCS	\$ 7.50	PCS	6433875.00		T SALES NO.	78,750.00
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(P) Charlown

Provide 1/23

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PACKI	NG LIS	ST T										
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HINCHBL	K, KOOM N INDER. MU	MBAI - 400009	DR. J.R MEISHERI ROAD, NAVROJI	HILL ROAD,	NO 11/	, DONGRI,		Invoice Da	ite:	12-06-20	23	
Contact	No:+91	- 8976535931							000		1 4	11
SSTIN: 27	AJSPT2057	7P1Z7	Email ID : vikasjanaro		ar@gr	nail.com		Pre-carria			SEA	
onsignee:			State: Maharas Buyer (if other th					Port of Lo Port of Dis		DJIBOUTI	HAVA SHE	VA
	SUDI GULE		ooyer (ii odiler ti	ian consignee				Vessel Nar		20100011		
DJIBOUTI	RUIWAT D	ISTRICT							f Origin of (	Goods:	INDIA	
									Country	of Final De	estination:	John
									T	SOMALIA		
								-			nd Payment	
								<u> </u>	ar vaco	LJOINALI	10/1300	113
Marks & Nos.	IS	No.& Kind of Pkgs.	Description of Good's:									
						ARMENTS						
35 PKG	is/cnts		41	TO 75 = 35	PKGS/	CNTS CON	TAINS					
Sr.No			CARTON/ DAV	CARTON/ BALE NO. PACKING C				MATERIA	werner	TOTAL	52.05	
1	MENS SUID	T COTTON (A AT)					Qui	итпу	NET WT.	NT.WT.	GR.WT	TOTAL GR.WT
مف	MENS SHIR	T COTTON (A-17)	41		300	PCS	300	PCS	57.00	57.00	58.06	58.06
		RT COTTON (A-17)	43		300	PCS	300	PCS	66.00 52.80	66.00 52.80	67.14 54.00	67.14 54.00
4	MENS SHIP	RT COTTON (A-17)	44		300	PCS	300	PCS	67.00	67.00	68.10	68.10
		RT COTTON (A-17)	Q 45		300,	PCS	300	PCS	66.50	66.50	67.83	67.83
7		RT COTTON (A-17) RT COTTON (A-17)	48		300	PCS	300	PCS	67.40	67.40	68.62	68.62
8		RT COTTON (A-17)	47		300	PCS	300	PCS	67.50 67.50	67.50 67.50	68.73 68.64	68.73
19		RT COTTON (A-17)	149		300	PCS	300	PCS	66.00	66.00	67.17	68.64
10	MENS SHIP	RT COTTON (A-17)	50		300/	PCS	300	PCS	52.40	52.40	53.62	53.62
111		RT COTTON (A-17)	\ 51		300	PCS	300	PCS	52.80	52.80	53.96	53.96
12		RT COTTON (A-17) RT COTTON (A-17)	52		300	PCS	300	PCS	67.10	67.10	68.25	68.25
114		RT COTTON (A-17)	1 54		300	PCS	300	PCS	66.20 69.00	66.20 69.00	67.60 70.23	70.23
15		RT COTTON (A-17)	55		300	PCS	300	PCS	67.70	67.70	68.94	68.94
16		RT COTTON (A-17)	56		300	PCS	300	PCS	66.15	66.15	67.42	67.42
17		RT COTTON (A-17) RT COTTON (A-17)	57 58		300	PCS	300	PCS	65.45	65.45	66.64	66.64
19		RT COTTON (A-17)	59		300	PCS	300	PCS	48.00 48.00	48.00 48.00	49.20 49.12	49.2
120		RT COTTON (A-17)	260		880	PCS	300	PCS	63.05	63.05	64.25	64,2
21	MENS SHI	RT COTTON (A-17)	- 61		300	PCS	300	PCS	67.30	67.30	68.60	68.6
22		RT COTTON (A-17) RT COTTON (A-17)	62		300	PCS	300	PCS	63.15	63.15	64.30	64.3
1 24		RT COTTON (A-17)	64		300	PCS	300	PCS	68.00 68.10	68.00 68.10	69.15 69.43	69.1 69.4
25		RT COTTON (A-17)	1.65		300	PCS	300	PCS	71.00	71.00	72.39	72.3
128		IRT COTTON (A-17)	C-66		300	PCS	300	PCS	73.00	73.00	74.20	74.2
27		IRT COTTON (A-17) IRT COTTON (A-17)	68		300	PCS PCS	300	PCS	65.00 72.70	65.00 72.70	66.35 73.98	66.3
129		IRT COTTON (A-17)	U89		300	PCS	300	PCS	68.60	68.60	69.99	73.9
30		IRT COTTON (A-17)	70		300	PCS	300	PCS	69.80	69.80	71.00	71.0
1 31		IRT COTTON (A-17)	171		308	PCS	300	PCS	66.50	66.50	67.85	67.1
32		IRT COTTON (A-17) IRT COTTON (A-17)	72		300 300	PCS	300	PCS	69.70	69.70	70.89	70.
33		IRT COTTON (A-17)	474		1300	PCS	300	PCS	72.65	68.70 72,65	69.98 73.99	73.
35		IRT COTTON (A-17)	75	- 4-1	300	PCS	300	PCS	71.00	71.00	72.05	72
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Mallons Chro

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# JWR LOGISTICS PVT. LTD E.D.I. Service Centre

CUSTOMS COPY

LEO No : 39/482

Leo Date: 22/06/2023

Indian Customs EDI System (ICES)

JNCH, NHAVA SHEVA, TAL: URAN, DIST-RAIGAD-400707 Shipping Bill for Export

SB No : 1920175 / 22/06/2023 BRC Realisation Date : 31/03/2024

CHA : AAVFP5498ECH002 PERFECTO LOGISTICS

Print Date: 22/06/2023 16:05

Port of BL : DJJIB -Country of BL : SO -

Nature of payment: DA

Third Par:

Add(Cont):

Tax Value :0.00

RODTEP Value :0.00

Buyer Name & Address

TP Add:

SD:

State of Origin : Maharashtra Port Of Ldg-Code : INNSA1

CONSIGNEE EXPORTER DETAILS BIN No. : AJSPT2057PFT001 AJSPT2057P( MOHAMED YUUSUF DIRIYE SANDRO OVERSEAS 15T FLOOR, ROOM NO.18, 5, B.I.TWAHEEN MARKET, SOMALIA Branch # 0 SOMAALIA DR. J.R WEISHERI ROAD, NAVROJI HILL MUMBAI - 400009 Port of Loading : JNCH, NHAVA SHEVA, T Total Pkgs. : 37 Loose pckts : 0 Port of Discharge: Djibouti Gross Wt(KGS) :2517.480 Net Wt(KGS) :2470.470 Country of Dest : SOMAALIA No. of Ctrs. : 0 : 03/01/2013 Rotation No. :40580 Rotation Date Nature of Cargo : C Marks and Nos.: AS PER INVOICE FOREX BANK ACC: 318701010039379 RBI Waiver No/Date: FOR VALUE (INR) : E6333097.50 F DBK+STR(INR):E139328.00 F Tot DBK(INR) E139328.00 F STR(INR):E0.00 ROSCTL Amt(INR):383153.00 RODTEP Value(INR):0.00 AD. Code :0290188 DBK Bank a/c No :318701010039379 I.F.S. Code: UBIND531871 ST / Excise Regn. : GSTN ID : 27AJSPT2057P1Z7 GSTN Type : GSN IGST Tax Value(INR) : 0.00 IGST Amt Paid(INR) : 0.00 INVOICE DETAILS Invoice 1/1 INR 77983.00 USD FOB Val :6333097.50 Inv. val :6343917.05 :13/06/2023 Inv Dt :50-009/23-24 Inv.no. Nat of Con : ECF FCurr(inv): USD Exp Contract : Exchange rate: 1.00 (USD) - 81.350 (INR) oeen stuffed in (1 X 20 No.MSKU-7794905 Amount Currency Rate 0.00 0.00 Insurance 133.00 USD Freight: with Customs Bottle Seal No. 4068804 0.00 0.00 Discount: 0.00 0.00 Commission: Under general supe, ision on\_ 0.00 Other Deductions:0.00 CFS/JWR Packing Charges:

Period of Payment:90

INR ROSCTL AMT :383153.00 INR

AEO

INR IGST Amt. Paid:0.00

( Page 1 of 4 )

RDI

INR

) Packages have

Term Supdt.of Customs (Prev)

L. D. Mandumpala

एल. डी. मन्डुमपाला

Supdt of Customs (Prev.)

Mumbai

JNCH, NHAVA SHEVA, TAL: URAN, DIST-RAIGAD-400707 Shipping Bill for Export

SB No : 1920175 / 22/06/2023 BRC Realisation Date : 31/03/2024

CHA : AAVFP5498ECH002 PERFECTO LOGISTICS

Print Date : 22/05/2023 16:05

COUNTRY OF BL : SO -

Port Of Ldg-Code: INNSA1 State of Origin : Maharashtra

CUT

Exporter AJSPT2057P( )
SANDRO OVERSEAS

MOHAMED YUUSUF DIRIYE

Invoice No & Date SO-009/23-24 13/06/2023 Exch. Rate 1.00

Exch. Rate 1.00 USD - 81.350 INR

### ITEM DETAILS

NO. RITC CD Description Quantity Units Item Rate per Units Total Val(FC) FOB(INR) Scheme Scheme Description Decl. PMV(INR) Accept. PMV(INR) Reward Mnfr Address Mriff Address-Cont d MINTE CITY Mnfr State Source State Transit Country End User # HAWB No Total Pckgs IGST Paymnt Stat Tax Value IGST AMT paid 62052090 MENS SHIRTS OF COTTON 10380.000PCS 7.50000per1 PCS 77850.00000 6333097.50 Drawback, and ROSCTL 674.02 674.02 Yes GNX100

0.00

Add Freight (USD):

Add Insurance ( ):

0.00

133.00

( Page 2 of 4 )

(P) Solve

P Relations

JNCH, NHAVA SHEVA, TAL: URAN, DIST-RAIGAD-400707 Shipping Bill for Export

SB No : 1920175 / 22/06/2023 BRC Realisation Date : 31/03/2024

CHA : AAVFP5498ECH002 PERFECTO LOGISTICS Print Date : 22/06/2023 16:05

Port of BL : DJJIB -Country of BL : SO -

Port Of Ldg-Code : INNSA1 State of Origin : Maharashtra E DRAWBACK DETAILS F +Inv Item Main DBK Sr No Total DBK Amt. for Item (INR) DBK Sr No Custom Rate Adv. DBK Adv. DBK Qty \* Customs Rate Spec. DBK Rate Spec. State Levy @ Cen Levy Adv Rate Cen Levy Sp No Cen Levy Amt ROSCTL Val 4 1 1 139328.15 620501B 2.20 2.20 10380.000 \* 26.00 26.00 ROSL is claimed @ 2.45 25.50 155161.00 383153.00 TOTAL DRAWBACK (INR) : 139328.00 E SINGLE WINDOW INFO TYPE DETAILS F Item Srno

Info Type Infomation Qualifier Infomation Code Information Taxable Infomation Manufaturer Infomation UQC

CHR SQC

10380.000000 NOS

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( Page 3 of 4 )

JNCH, NHAVA SHEVA, TAL: URAN, DIST-RAIGAD-400707 Shipping Bill for Export

SB No : 1920175 / 22/06/2023 BRC Realisation Date : 31/03/2024

CHA : AAVFPS498ECHD02 PERFECTO LOGISTICS

Print Date : 22/05/2023 16:05

PORT OF BL : DJJIB country of BL : SO -

Port Of Ldg-Code : INNSA1 State of Origin : Maharashtra

### E SINGLE WINDOW SUPPORTING DOCS DETAILS F

- Inv Item Srno IRN no. DOC. Type Code Doc Issue Fart Code

Pin Code

# Doc Issue Part Name

DOC ISSUE Part Add1

DOC ISSUE Part Addz DOC ISSUE CITY

A DOC Ref. No. Place of Issue

@ Doc Ben Part Name Doc Ben Part Name Add1

Doc Ben Part Name Add2 5 Doc Ben Part Name City Pin Code ICEGATE ID

1 3 2023062100103631 380000

# MOHAMED YUUSUF DIRIYE WAHEEN MARKET, SOMALIA

^ SO-009/23-24 SOMAALIA

13/06/2023

Doc Issue Date Doc Expiry Date

File Type pdf Doc Ben Part Code

@ SANDRO OVERSEAS

1 FLR, ROOM NO 18, 5, BIT CHL, WEST END

D 11A, DONGRI, CHINCHBUNDER, MUMBAI

S DR JR MEISHERI RD, NAVROJI HILL RD N 400009 PERFECTO22

1 2 2023062100103632 271000

# MOHAMED YUUSUF DIRIYE WAHEEN MARKET, SOMALIA

A SO-009/23-24 SOMAALIA

13/06/2023

File Type pdf Doc Ben Part Code

@ SANDRO OVERSEAS

1 FLR ROOM NO 18,5, BIT CHL, WEST END

O 11A, DONGRI, CHINCHBUNDER, MUMBAI

I DR JR MEISHERI RD, NAVROJI HILL RD N 400009 PERFECTO22

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# MOHAMED YUUSUF DIRIYE WAHEEN MARKET, SOMALIA

A 50-009/23-24 SOMAALIA

13/06/2023

File Type pdf Doc Ben Part Code

@ SANDRO OVERSEAS

1 FLR ROOM NO 18,5, BIT CHL, WEST END

D 11A, DONGRI, CHINCHBUNDER, MUMBAI

5 DR JR MEISHERI RD, NAVROJI HILL RD N 400009

PERFECTO22

Vessel Name EMERALD

Voyage No. , %10-5

Warehouse Sealing

Total FOB Value declared by Exporter for DEPB ITEMS Total FOB Value declared by Exporter for NON-DEPB ITEMS: 77850.0000

Customs accepted Total FOB value for DEPB ITEMS

USD 0.0000 USD

USD

0.0000

I/We declare that the particulars given herein are true and correct

Following is the list of Documents attached:

nv Item Agency Name

Document Name Invoices Packing List SDF Declaration

Appendix III with 4A declaration

I declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of nese State Levies under any other mechanism Where applicable in pursuance of the Sexual Harassment of Women at Workplace LOGISTICS PVT. LTD

(Prevention, Prohibition and Redressal) Act 2005 8 1Fur Ret Geclare that an Internal Complaints Committee (ICC) E.D.I. Service Centre (Prevention, Prohibition and Redressal) Act, 2013 has been constituted Signature of Exporter/CHA with Date Let Export : Ankur Ankur Dated : 22/06/2023 Allowed for Shipment Signature of Officer of Customs Signature of Officer of Customs Contents Received on Board Date of Shipment Date Signature of Master of Vessel Signature of Officer of Customs ( Page 4 of 4 )

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V Spice

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SA	NDRC	OVERS	FΔS						Invoice No:	5	O-009/23-2	4
-									Invoice Date	ĸ	13-06-2023	
1ST FLO	OR, ROOM NO.18	3.5, B.I.T CHL WEST ENG	DR. J.R MEISHERI	RÇIAD, NAV	/ROJI HILI	ROAD, 1	NO 11A,		Reverse Cha			
		R, MUMBAI - 400009										
	No:+91-897653		State: Mah			@gmail.c	mor		Pre-carriage		SEA	
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	ED YUUSUF DIRIYE		Buyer (if other	than consign	ee):				Port of Disch Vessel Name		ווייסטונט	
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Marks & No	15	No.& Kind of Pkgs.		111 15 1					C&F VA	ALUE SO	MALIA D/A 9	0 DAYS
		IND.A. KIND OF PAGS.	Desc	ription of Gaad's	E							
	AS			-	R	EADY MA	DE GARME	NTS				
3:	7 PKGS/CNTS		1700	-	111 TO 1	47 = 37 F	KGS/CNTS		INS			
Sr.No		Description	HSN CODE	NT.WT. QU	JANTITY	PC/SET	RATE	PCS/ SET	TAXABLE AMT. INR		ur	TOTAL FOR US \$
1	MENS SHIRTCOTTON		62052090	2470.47	10380	PCS	\$ 7.50	PCS	6360345.00			77,850.00
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									Invoice D		13-06-20	19/23-24	
CHINCHBI	UNDER MI	IO:18.5, B.I.T CHL WEST END I JMBAI - 400009	JR. J.R MEISHERI RO	AD, NAVRO	OJI HILL R	DAD, NO 11	A, DONGR	u,					
Contact	No:+91	- 8976535931	Email ID :	vikasiana	ardantor	askar@p	mail com		Dec enerin	h			
	AISPT205	7P1Z7		itate: Maha		asital @B	man.com		Pre-carria Port of Lo			SEA NHAVA SH	
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Marks & Nos.	AS	Mo.& Kind of Pigs.	Description of Go	000's.									
		-				DY MADE							
357 PKE	SS/CNTS			1.	11 10 14/	= 37 PKG	S/CNTS CO	INTAINS					
Statio				CARTON				711			TOTAL		
-	MENC CHE	T COTTON (A-17)		CARTON/I	BALE PED.	PACI	UNG	QUA	ANTITY	NET WT.	NT,WT.	GRLWT	TOTAL GR.WT
7 1		TAF (A-17)		1389		300	PCS	300	PCS	63.15	63.15	64.42	64.42
3		(T/A/F (A-17)		113		300	PCS	300	PCS	65.40	65.40	66.67	66.67
U. T.	MENS SHIP	RT AF (A-17)	-	214		300	PCS	300	PCS	66.60 65.60	66.60 65.60	67.98 66.97	67.98 66.97
5		RT AF (A-17)		115		300	PCS	300	PCS	67.00	67.00	68.32	68.32
1		T AF (A-17)		116		300	PCS	300	PCS	67.00	67.00	68.37	68.37
7 1	-	RT AF (A-17)		A17		1300	PCS	300	PCS	65.00	65.00	66.77	66.77
39		RT AF (A-17)		119		300	PCS	300	PCS	65.10	65.10	66.39	66.39
110		RT AF (A-17)		120		300	PCS	300	PCS	67.00 66.45	67.00 66.45	68.23 67.63	68.23 67.63
191		RT AF (A-17)		121		300	PCS	300	PCS	65.00	65.00	66,10	66.10
122		RT AF (A-17)		1/22		~300	PCS	300	PCS	67.25	67.25	68.55	68.55
113		RT AF (A-17)		123		300	PCS	300	PCS	67.55	67.55	68.84	68.84
715		RT AF (A-17)		124		300	PCS PCS	300	PCS	66.25 66.20	66.25 66.20	67.53	67.53
(Little	MENS SHI	RT AF (A-17)		1 126		<u>-300</u>	PCS	300	PCS	67.30	67.30	67.59 68.60	67.59 68.60
:17		RT AF (A-17)		127		300	PCS	300	PCS	65.25	65.25	66.60	66.60
118		RT AF (A-17)	5992.52	128		300	PCS	300	PCS	67.00	67.00	68.03	68.03
720		RT AF (A-17)		129		300	PCS	300	PCS	67.70	67.70	68.90	68.90
1121	-	RT AF (A-17)		(131		<u>1396′</u>	PCS	300	PCS	67.50 68.00	67.50 68.00	68.78 69.24	68.78 69.24
120	MENS SHI	RT COTTON (A-17)		132-		L300	PCS	300	PCS	63.25	63.25	64.58	64.58
23	-	RT COTTON (A-17)		133		300	PCS	300	PCS	63.20	63.20	64.44	64,44
224		RT COTTON (A-17) RT COTTON (A-17)		134		300	PCS	300	PCS	48.00	48.00	49.06	49.06
1135		RT COTTON (A-17)		\$ 436		249	PCS	300 240	PCS	47,44 68,48	47,44 68,48	48.80 69.68	48.80
128		RT COTTON (A-17)		<b>L187</b>		240	PCS	240	PCS	76.50	76.50	77.84	69.68 77.84
14.20	_	RT COTTON (A-17)		<del>-138</del>		€240	PCS	240	PCS	68.60	68.60	69.96	69.96
139		RT COTTON (A-17)		£439		(240)	PCS	240	PCS	70.00	70.00	71.11	71.11
(3)		RT COTTON (A-17) RT COTTON (A-17)		140		240	PCS	240	PCS	69.80 67.00	69.80	71.00	71.00
- 32		RT COTTON (A-17)		142		240	PCS	240	PCS	78.70	78.70	68.31 80.00	68.31 80.00
733/	_	RT COTTON (A-17)		1145		240	PCS	240	PCS	68.55	68.55	69.70	69.70
134		RT COTTON (A-17)		144		1.240	PCS	240	PCS	70.55	70.55	71.82	71.82
325		RT COTTON (A-17) RT COTTON (A-17)		3.145		1240	PCS	240	PCS	70.00	70.00	71.04	71.04
137		RT COTTON (A-17)		1148		240	PCS	240	PCS	74.00	74.00	75.20	75.20
13						-		240	1.00	75.10	13.10	74.43	74.43
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	TOTALN	DWI.		247	0.47	KGS					For BAHI	RO OVER	SEAS
	TOTAL G	R.WT.		251	7,48	KGS		Spelig			40		
											Samuel Control		



(P) Willes

W/206/23

CUSTOMS COPY LED NO : LEG Date: 22/06/2025

Indian Customs EDI System (ICES)

JNCH, NHAVA SHEVA, TAL: URAN, DIST-RAIGAD-400707 Shipping Bill for Export

SB No : 1920177 / 22/06/2023 BRC Realisation Date : 31/03/2024

CHA : AAVFP5498ECH002 PERFECTO LOGISTICS

Print Date : 22/06/2023 16:07

Port of BL : DUJIB -Country of BL : SO -

Port Of Ldg-Code : INNSA1 State of Origin : Maharashtra

CONSIGNEE EXPORTER DETAILS AJSPT2057P( ) BIN No. : AJSPT2057PFT001 HUSSEIN AHMED ISSE SAMDRO OVERSEAS

Branch # D 15T FLOOR, ROOM NO. 18, 5, B.I.T234 GULED HOTEL STREET BADACAS, HAR

GESA SOMALILAND DR. J.R MEISHERI ROAD, NAVROJI HILL SOMAALIA

MUMBAI

- 400009 Port of Loading : JNCH, NHAVA SHEVA, T Total Pkgs. : (35 Loose pckts : 0 Port of Discharge: Djibouti

Net Wt(KGS) :2345.450 Gross Wt(KGS) :2389.330

Country of Dest : SOMAALIA No. of Ctrs. : 0 Rotation Date : 03/01/2013 Rotation No. :40580

Nature of Cargo : C

Warks and Nos.: AS PER INVOICE

FOREX BANK ACC: 318701010039379 RBI Waiver No/Date:

1

DBK+STR(INR): E139972.00 FOB VALUE (INR) : E6362383.50 F

Tot DBK(INR) E139972.00 F STR(INR):E0.00

ROSCTL Amt(INR):384924.00 RODTEP Value(INR):0.00

AD. Code :0290188 DBK Bank a/c No :318701010039379

I.F.S. Code : UBIN0531871 ST / Excise Regn. :

GSTN ID : 27AJSPT2057P1Z7 GSTN Type : GSN IGST Amt Paid(INR) : 0.00 IGST Tax Value(INR) : 0.00

INVOICE DETAILS Invoice 1/1

Inv.val :6373203.05 INR 78343.00 USD FOB Val :6362383.50

Inv Dt :50-008/23-24 Inv.no.

:13/06/2023 Hat of Con : ECF FCurr(1nv): USD Exp Contract : oeen stuffed in (IX 20

Exchange rate: 1.00 (USD) = 81.350 (INR) Amount Currency Rate

0.00 0.00 Insurance 133.00 USD Freight: 0.00 0.00 Discount: 0.00 0.00 Commission: 0.00

Other Deductions:0.00 USD Packing Charges: Period of Payment:90

Nature of payment: DA

Third Par:

TP Add: Add(Cont):

SD: Tax Value :0.00

RODTEP Value :0.00

Buyer Name & Address

AEG

INR IGST Amt. Paid:0.00

INR ROSCTL AMT :384924.00

0.00

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INR INR

Supdt.of Customs (Prev) Term

with Customs Bottle Seal No 4068804

L. D. Mandumpala एल. डी. मन्डुमपाला

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Supdt of Customs (Prev.) Mumbai

( Page 1 of 4 )

JNCH, NHAVA SHEVA, TAL: URAN, DIST-RAIGAD-400707 Shipping Bill for Export

BRC Realisation Date : 31/03/2024 5B No : 1920177 / 22/06/2023

CHA : AAVFP5498ECH002 PERFECTO LOGISTICS

Print Date : 22/06/2023 16:07

PORT Of BL : DUJIB -Country of BL : SO -

Port Of Log-Code : INNSA1 State of Origin : Maharashtra

Exporter AJSPT2057P(

Consignee HUSSEIN AHMED ISSE SAMORD OVERSEAS

Invoice No & Date SO-008/23-24 13/06/2023

USD - 81.350 INR Exch. Rate 1.00

ITEM DETAILS

NO. RITC CD Description Units Total Val(FC) FOB(INR) Scheme Quantity Units Item Rate per Decl. PMV(INR) Accept. PMV(INR) Reward Scheme Description Mnfr Address

Mnfr Address-Cont'd

Mnfr City Mnfr State

Source State Transit Country End User

# HAWB No Total Pckgs IGST Paymnt Stat Tax Value IGST AMT paid

62052090 MENS SHIRTS OF COTTON 6362383.50 PCS 78210.00000 7.50000per1 10428.000PCS Yes 674.02 674.02 Drawback, and ROSCTL GNX100

0.00 0.00

133.00 (USD): Add Freight 0.00 Add Insurance

( Page 2 of 4 )

JNCH, NHAVA SHEVA, TAL: URAN, DIST-RAIGAD-400707 Shipping Bill for Export

SB No : 1920177 / 22/06/2023 BRC Realisation Date : 31/03/2024

CHA : AAVFP5498ECH002 PERFECTO LOGISTICS

Print Date : 22/06/2023 16:07

Port of BL : DJJIB -Country of BL : SO -

Port Of Ldg-Code : INNSA1 State of Origin : Maharashtra

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( Page 3 of 4 )

JNCH, NHAVA SHEVA, TAL: URAN, DIST-RAIGAD-400707 Shipping Bill for Export

SB No : 1920177 / 22/06/2023 BRC Realisation Date : 31/03/2024

CHA : AAVFP5498ECH002 PERFECTO LOGISTICS

Print Date : 22/06/2023 16:07

PORT OF BL : DJJIB -Country of BL : 50 -

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Port Of Ldg-Code : INNSA1 State of Origin : Maharashtra
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254 GULED HOTEL STREET BADACAS, HARGESA
SOMALILAND
A S0-008/23-24 SOMAALIA
                                                     13/06/2023
File Type pdf Doc Ben Part Code
@ SANDRO OVERSEAS
 1 FLR, ROOM NO 18, 5, BIT CHL, WEST END
D 11A, DONGRI, CHINCHBUNDER, MUMBAI
5 DR JR MEISHERI RD, NAVROJI HILL RD N 400009
                                                  PERFECTO22
* 1 1 3 2023062100102860 380000
# HUSSEIN AHMED ISSE
234 GULED HOTEL STREET BADACAS, HARGESA
SOMALILAND
^ 50-008/23-24 SOMAALIA
                                                     13/06/2023
File Type pdf Doc Ben Part Code
@ SANDRO OVERSEAS
1 FLR , ROOM NO 18, 5, BIT CHL , WEST END
O 11A, DONGRI, CHINCHBUNDER, MUMBAI
                                                  PERFECTO22
I DR JR MEISHERI RD, NAVROJI HILL RD N 400009
+ 1 2 2023062100102861 271000
# HUSSEIN AHMED ISSE
234 GULED HOTEL STREET BADACAS, HARGESA
SOMALILAND
                                                     13/06/2023
A 50-008/23-24 SOMAALIA
File Type por Doc Ben Part Code
@ SANDRO OVERSEAS
1 FLR ROOM NO 18,5, BIT CHL, WEST END
O 11A, DONGRI, CHINCHBUNDER, MUMBAI
5 DR JR MEISHERI RD, NAVROJI HILL RD N 400009
                                                  PERFECTO22
                                  Voyage No.
Vessel Name
                                   , %10-5
EMERALD
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Warehouse Sealing

USD Total FOB Value declared by Exporter for DEPB ITEMS 0.0000 Total FOB Value declared by Exporter for NON-DEPB ITEMS : 78210.0000 USD USD 0.0000 Customs accepted Total FOB value for DEPB ITEMS

I/We declare that the particulars given herein are true and correct

Following is the list of Documents attached:

Jhy Item Agency Name

Document Name Invoices Packing List SDF Declaration Appendix III with 4A declaration

I declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of nese State Leviles under any other mechanism O Further declare that an Internal Complaints Committee (ICC) Where applicable in pursuance of the Sexual Harassment of Women at Workplace LOGISTICS PVT. LTD

Signature of Exporter/CHA with Date

Let Export : Ankur Ankur Dated : 22/06/2023 Allowed for Shipment

(Prevention, Prohibition and Redressal) Act, 2013 has been constituted

Signature of Officer of Customs Signature of Officer of Customs

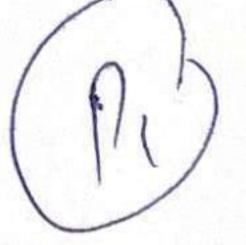
Signature of Master of Vessel

Contents Received on Board Date of Shipment

Signature of Officer of Customs

E.D.I. Service Centre

( Page 4 of 4 )



Date



		Fig. 1			INVO	ICE						
SA	NDRO	OVERS	EAS					p ti je	Invoice No:		SO-008/23-	24
									Invoice Date	:	13-06-2023	3
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12	MENS SHIPT O	OTTON (A-17)	76	30		PCS	300	Doe		NT.WT.		TOTAL GR.WT
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-4	MENS SHIRT	OTTON (A-17)	78	30	_	PCS	300	PCS	68.10	68.10 68.00	69.25	69.25
5	MENS SHIRT	OTTON (A-17)	79	130	0	PCS	300	PCS	69.70	69.70	69.18 70.96	69.18
6	MENS SHIRT O	COTTON (A-17)	80	1,30	8	PCS	300	PCS	68,60	68.60	69.86	70.96
7	MENS SHIRT O	COTTON (A-17)	81	30		PCS	300	PCS	67.50	67.50	68.88	68.88
-8	MENS SHIRT (	COTTON (A-17)	1 83	30	_	PCS	300	PCS	69.50	69.50	70.76	70.76
١٩٠	MENS SHIRT (	COTTON (A-17)	284	130	_	PCS	300	PCS	67.45	67.45	68.67	68.67
110	MENS SHIRT (	COTTON (A-17)	L 85	130	_	PCS	300	PCS	69.00	69.00	70.28	70.28
12	MENS SHIRT (	COTTON (A-17)	186	130	_	PCS	300	PCS	68.00 68.20	68.00	69.31	69.31
118	MENS SHIRT	COTTON (A-17)	87	30	_	PCS	300	PCS	70.00	68.20 70.00	69.55 71.36	69.55
	MENS SHIRT	COTTON (A-17)	88	L36		PCS	300	PCS	71.50	71.50	72.70	71.36
		COTTON (A-17)	89	-30		PCS	300	PCS	66.10	66.10	67.31	67.31
		COTTON (A-17)	90		0	PCS	300	PCS	67.50	67.50	68,80	68.80
		COTTON (A-17)	92	30	0	PCS	300	PCS	63.45	63.45	64.64	64.64
		COTTON (A-17)	1 98	30		PCS	300	PCS	66.50	66.50	67.78	67.78
		COTTON (A-17)	94	30	_	PCS	300	PCS	68.50 67.00	68.50 67.00	69.79 68.10	69.79
28		COTTON (A-17)	L95	30	0	PCS	300	PCS	68.00	68.00	69.37	68.10 69.37
122		COTTON (A-17) COTTON (A-17)	296	(30		PCS	300	PCS	68.70	68.70	69.92	69.92
	The second second second	COTTON (A-17)	97		0	PCS	300	PCS	68.00	68.00	69.33	69,33
24		COTTON (A-17)	98	30	_	PCS	300	PCS	67.00	67.00	68.14	68.14
125		COTTON (A-17)	1.108		8	PCS	300 228	PCS	72.00	72.00	73.12	73.12
26	MENS SHIRT	COTTON (A-17)	101	30	_	PCS	300	PCS	66.80	66.80	61.20 67.99	61.20
27		COTTON (A-17)	102	30	0	PCS	300	PCS	69.00	69.00	70.04	67.99 70.04
28		COTTON (A-17)	103	30	0	PCS	300	PCS	68.00	68.00	69.26	69.26
29		COTTON (A-17)	104	_30	-	PCS	300	PCS	67.10	67.10	68.48	68.48
30		COTTON (A-17)	105	30		PCS	300	PCS	68.20	68.20	69.60	69.60
37		COTTON (A-17)	106	30	0	PCS	300	PCS	67.00	67.00	68.17	68.17
33		COTTON (A-17)	108	30		PCS	300	PCS	67.30	67.30	68.56	68.56
34		COTTON (A-17)	L 109	L30		PCS	300	PCS	52.10 63.10	52.10 63.10	53.61 64.41	53.61
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