

whether they wish to be heard in person or not. In case no such request is made or they do not appear before the adjudicating authority on the date and time fixed, the case will be decided ex-parte on the basis of available records without any further reference to them.

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

**12.** This show cause notice is issued only in respect of issues discussed in the show cause notice and the goods mentioned against the shipping bill discussed hereinabove.

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

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

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

Addl. Commissioner of Customs  
CEAC, NS-II

To,  
Noticee:

1. M/s R. N. Minerals (IEC-AGVPP8081H) having address at C-201, New Tulip Valley of Flower, Opp. Millenium Park, Thakur Village, Kandivali (East), Mumbai-400101
2. M/s. Dinsha Shipping Agency (11/2234) having address at B48 1/2, Himalya Co-op HSC Society, Anandgadh, Parksite, Vikhroli West, Mumbai-400707

Copy to:

- i. DC/ SIIB(X), JNCH
- ii. DC/DRC, for information & past recovery please.
- iii. Supdt./CHS for display on Notice Board

#### **ANNEXURE-A**

<b>Sr. No.</b>	<b>Particulars</b>
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I	Copy of SCN vide no.372/2022-23/JC/CEAC/CAC/JNCH dated 24.06.2022
II	Copy of statement of Shri Hrishikesh Pandey Proprietor of Exporter M/s R. N. Minerals (IEC-AGVPP8081H) recorded on 13.04.2023
III	Copy of Statement of Shri Ulhas Ramdas Gate, Export Operation Manager of M/s. Dinsha Shipping Agency (11/2234)
IV	Copy of OM dated 25.02.2020 vide file No PSU-3010/44/2019-PSU/2798 issued by the Department of Atomic Energy, PSU Section.
V	Copy of letter No 3010/44/2019-PSU/6392 date 02.06.2021 written to Commissioner of Customs (P), Jamnagar

 सत्यमेव जयते	<b>OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II</b> <b>SPECIAL INVESTIGATION AND INTELLIGENCE</b> <b>BRANCH (X),</b> <b>Jawaharlal Nehru Custom House, Nhava Sheva,</b> <b>Dist- Raigad, Maharashtra – 400 707.</b> <b>Tel No: 27244983: Fax: 27241828, 27241825.</b> <b>Email Id – siibx.jnch@gov.in</b>	
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I/2692128/2025

23-02-2025

To,  
The Assistant Commissioner of Customs,  
IRMC Section, NS-II, JNCH,  
Nhava Sheva, Mumbai Zone II.

Sir,

Sub.: Forwarding of Draft Show Cause Notice in respect of M/s R. N. Minerals (IEC-AGVPP8081H) - reg.

This office-initiated investigation against M/s R. N. Minerals (IEC-AGVPP8081H) for fraudulently export of Natural Garnet by mis-declaration as "Industrial Grit Product" under the Chapter Tariff Items (CTI) 71059000. The garnets are correctly classifiable under CTI 25132030 and its export is restricted under DGFT notification No. 26/2015-20 dated 21.08.2018.

2. The investigation has since been completed and the DSCN along with RUDs is being forwarded for necessary forwarding to the respective section at the earliest.
3. The issue with the approval of Addl. Commissioner, SIIB(X), JNCH, Nhava Sheva.

Yours faithfully,

sd/-

(Itha Ramlingeswara Rao)  
Assistant Commissioner of Customs,  
SIIB(X), JNCH, Nhava Sheva, Mumbai.

Copy to ADC, CEAC, NS-II, JNCH for information and further necessary action.

The investigation has since been completed and the DSCN along with RUDs is being forwarded through IRMC Section for issuance at your end after due diligence at the earliest.

Further, it is to inform that this office functions in the light of Section 110AA of Customs Act, 1962. The DSCN is forwarded for issuance, in which decision may be taken after exercise of due diligence by the proper officer. Duty/Export Incentive and other calculations may be verified and suitable changes, if any, may be carried out in the DSCN before issuance of the SCN.

The issue with the approval of Addl. Commissioner, SIIB(X), JNCH, Nhava Sheva.

Yours faithfully,

**Signed by Itha**

**Ramalingeswara Rao**

**Date: 23-02-2025 18:32:56**

(Itha Ramlingeswara Rao)

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





सीमाशुल्क आयुक्त (न्हावा शेवा -II) का कार्यालय,  
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II,  
जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा,  
JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA -SHEVA,  
ता. उरण, जिला- रायगड, महाराष्ट्र-400707.  
TAL. URAN DIST- RAIGAD, MH - 400 707.

F.No.S/6-GEN-01/Misc-61/2022-23/CEAC

Date: 24.06.2022

SG/INV/30/2021-22/SIIB(X)JNCH

DIN- 20220678NT000061616B

Show Cause Notice No: 372/2022-23/JC/CEAC/CAC/11

**ISSUED UNDER SECTION 124 OF THE CUSTOMS ACT, 1962**

Based on specific intelligence, the consignment of M/s AB'S Industries (IEC-JPWPS0957E) was put on hold, who was fraudulently exporting Natural Garnet by mis-declaring as "Industrial Grit Product" under the Chapter Tariff Items (CTI) 71059000. The garnets are correctly classified under CTI 25132030 and its export is restricted under DGFT notification No. 26/2015-20 dated 21.08.2018. The said notification mandates that the export of the said goods shall be canalized through Indian Rare Earth Ltd. (IREL) only.

2. M/s. AB'S Industries (IEC-JPWPS0957E) (hereinafter referred as "Exporter") holding IEC: JPWPS0957E having address at First Floor, Near Devendra Takig, Pratapgarh Road, Chhoti Sadri, Rajasthan-312604 had filed Shipping Bill No.4924390 dated 28.09.2021(RUD-1) through the Customs Broker M/s. Dinsha Shipping Agency (11/2234) (CB Code- AAMFD0294RCH002) for the export of the goods declared as 'Industrial Grit Product' (hereinafter to referred as 'subject goods') under RITC 71059000 stuffed in Container Numbers MRSU0112970, MSKU3085687, MSKU3363983 having FOB value of Rs.15,61,596/- and declared weight 84 Metric Ton under Scheme Code 00 to destination Country "Kuwait". The details of shipping bills are tabulated as below: -

**Table-I**

Sr. No.	S/B Date	No.&	Description of goods	Declared CTH	Declared FOB(INR)	Quantity
1	4924390 date: 28.09.2021		Industrial Grit	71059000	15,61,596/-	84 MTs

3. The DGFT, New Delhi vide Notification No. 26/2015-20 dated 21.08.2018 has made amendment in export Policy in export of "Beach Sand Minerals" falling under Chapter 26 of Schedule 2 of the ITC CHS classification of Export and Import items. The relevant paras are reproduced as under:



"2: The existing entries in the note of Chapter 26 of the Schedule 2 of ITC ( HS) classification of Export & Import items, 2018, are substituted as under:-

"Note:

1. Export of Rare Earth compounds classified as Beach Sand Minerals (BSM), namely [Ilmenite, Rutile, Leucoxene (Titanium bearing mineral), Zircon, Garnet, Sillimanite and Monazite (Uranium and Thorium)], shall be regulated in terms of Sl. No 98A of Chapter 26 Schedule 2 of ITC(HS) Classification.

2. Other Minerals under code 2617 are freely exportable, except those which have been notified as prescribed substance and controlled under Atomic Energy Act, 1962".

3. A new Entry at Sl No 98A is inserted in Chapter 26 of Schedule 2 of ITC(HS) Classification of Export & Import Items 2018 as follows:

S. No.	Tariff Item HS Code	Unit	Item Description	Export Policy	Policy Condition
98A	25085051 25085032 25085039 26121000 26122000 26140010 26140020 26140031 26140039 26140090 25151000 25132030	kg	Beach Sand Minerals [ Ilmenite, Rutile, Leucoxene (Titanium bearing mineral), Zircon, Garnet, Sillimanite and Monazite (Uranium and Thorium)]	STE (State Trading Enterprise)	Export through Indian Rare Earths Limited (IREL)

4. Effect of this Notification:

**Export of Beach Sand Minerals have been brought under STE and shall be canalized through Indian Rare Earths Limited (IREL). Beach sand Minerals, permitted anywhere in the export policy, will now be regulated in terms of policy under Sl. No. 98A of Chapter 26 of Schedule 2 Export Policy.**

4. **EXAMINATION OF GOODS**

The consignment covered under S/B 4924390 dated 28.09.2021 was put on hold vide Hold Letter dated 04.10.2021 of this office for detailed examination and it was intimated to the Exporter and CB on the same date i.e 04.10.2021. The Exporter acknowledged this fact through his email correspondence dated 09.10.2021 (RUD-2) that the Hold Letter dated 04.10.2021 was received by him by the evening of

04.10.2021. After receiving the Hold Letter dated 04.10.2021 in due time, the Exporter



and the Customs Broker were expected to proactively facilitate the detailed examination of the goods covered under subject shipping bill by the SIIB, Export. But the fact of the matter is that the goods covered under subject shipping bill sailed on the designated vessel on 06.10.2021.

However, despite being held by the SIIB, Export, JNCH, the consignment covered under Shipping Bill No. 4924390 dated 28.09.2021 boarded on the vessel and sailed on 06.10.2021 for its destination port. The absence of any reasonable and conceivable effort in stopping the goods covered under subject shipping bill on the part of the Exporter and Customs Broker from sailing the goods on 06.10.2021 reflects the mala fide intention of the Exporter and CB in avoiding the investigation. The deliberate failure of the Exporter and CB from stopping the subject goods from sailing and the credibility of the intelligence gathered, compelled the department to 'Call Back' the Container Nos. MRSU0112970, MSKU3085687, MSKU3363983 covered under subject shipping bill vide the letter dated 11.10.2021 to the concerned shipping line i.e. Maersk Shipping Line (**RUD-3**). The Called back containers were taken from Gateway Port to CFS under Customs Escort on 25.10.2021. Moreover, vide the email communication dated 27.10.2021 from Maersk Line (APM Terminals), it was intimated that the Container No. MRSU0112970 had been marked for Drive Through Scanning Machine. Accordingly, the Container No. MRSU0112970 was scanned at Container Scanning Division, JNCH on 03.11.2021(**RUD-4**). After that, the said container was escorted back to New Maersk CFS on 03.11.2021.

Therefore, in effect the Container Nos. MRSU0112970, MSKU3085687, MSKU3363983 covered under subject shipping bill were made available after 03.11.2021 to SIIB, Export for physical examination in furtherance of investigation. Accordingly, the goods covered under Shipping Bill No.4924390 dated 28.09.2021 was examined by the officer of SIIB(X) under Panchnama dated 09.11.2021(**RUD-5**). The goods were examined in the presence of Shri Ulhas Ghate, authorized representative of Exporter, Shri Kiran M. Phapale (Cardex no-P-4250) of Customs Broker firm M/s Dinsha Shipping Agency and in presence of independent Panchas Shri Rajesh R Adelkar, & Shri Prashant Shivaji Salunkhe,.

During the course of examination, the weighment of the Container Numbers MRSU0112970, MSKU3363983 & MSKU3085687 were conducted on the weighing scale available in the New Maersk CFS, Nhava Sheva. The declared quantity of the goods was 84.03 Metric Tons. However, the weight of the subject goods found during examination under Panchanama dated 09.11.2021 was less than the declared weight. The observation made in the weighment for each container are as tabulated below:



Table -II

Container No	Description of Goods as per S/B 4924390 dt 28.09.2021	Declared weight (in KG)	Gross weight including Container(in KG)	Gross Weight of the Goods found during examination under Panchanama dated 09.11.2021 (in KG)
MRSU0112970	Industrial Grit	28000	29300	27120
MSKU3363983	Industrial Grit	28000	30030	27750
MSKU3085687	Industrial Grit	28000	29990	27690

The intact Customs seal and Agent Seal on the containers were cut and one by one jumbo bags were taken out from the containers. On opening the jumbo bags, they were found to contain pink colored granular sand like material. The composite Samples were drawn from such goods under said Panchanama dated 09.11.2021 and were forwarded to IREL for testing and ascertaining the true identity of the subject goods.

## 5. SEIZURE

It is pertinent to mention here that the credible intelligence had been gathered, as per which the goods covered under subject Shipping Bill were suspected to be 'Garnet' and were deliberately mis-declared and mis-classified to smuggle the same. Adding to this, Shri Vijay Sahu (Authorised Representative of M/s. AB's Industries), in his statement dated 11.10.2021 submitted that they used to purchase the lump stones of **Gem Garnet** from the local market of Rajasthan as per the requirements of overseas buyer.

In view of the above two preliminary findings, it appeared that the goods covered under subject shipping bill contained items restricted for export and for which the Exporter did not have any authorization as such, therefore, the goods covered under Shipping Bill No. 4924390 dated 28.09.2021 were seized under Seizure Memo dated 09.11.2021(**RUD-6**) on the reasonable belief that the same were liable for confiscation under provisions of Customs Act, 1962 and were being attempted to be exported in contravention of the provision of restriction imposed vide DGFT Notification No. 26/2015-20 dated 21.08.2018.

## 6. TEST RESULTS

The representative sample drawn from the goods covered under Shipping Bill No. 4924390 dated 28.09.2021 under Panchanama dated 09.11.2021 were sent to IREL (India) Limited (formerly known as Indian Rare Earths Limited) vide letter dated 11.11.2021 for ascertaining the nature; composition and description of goods. Accordingly, the Mineralogical Analysis Report/Test Reports dated 02.12.2021(**RUD-7**) in respect of the goods covered under subject shipping bill were received from IREL.



Vide the Detailed composition of the subject goods as per Test Report No. ML-1329 dated 29.11.2021 (ULR-TC597421000000593F) is as below: -

**Table-I**

Minerals	Weight %
ILMENITE	0.1
<b>GARNET</b>	<b>95.2</b>
Other Heavy Minerals	4.6
Quartz	0.1
Total	100

It is clear from the above test reports that goods covered under said shipping bill predominately were found to contain '**Garnet**'.

The size analysis report is also test by IREL (India) Limited Research Centre vide Report No ML-1330 dt 29/11/2021(ULR-TC 597421000000594P) is as below.

**Table-II**

MICRON	Sieve Fractions GMS	Weight %
1000	6.361	8.0
850	17.296	21.7
600	27.426	34.4
425	13.643	17.1
300	10.536	13.2
250	2.975	3.7
--	1.488	1.9
Total	79.725	100

It is evident from the above report that the size of goods covered under said shipping bill from the range of 300- 850 Microns in size.

## **7. STATEMENT RECORDED UNDER SECTION 108 OF CUSTOMS ACT, 1962**

**7.1** The summons dated 11.10.2021 were issued to the proprietor of M/s AB'S Industries for the record of his statement. The statement of Shri Vijay Sahu, Manager in M/s AB'S Industries, recorded under section 108 of the Customs Act, 1962 on 11.10.2021(**RUD-8**) wherein he inter-alia stated that:

- He holds the managerial position in M/s AB'S Industries.
- Before working in M/s AB'S Industries, he never handled any export/import work.
- They are manufacturer exporters and used to purchase the raw materials (Lump stones of Gem Garnet) from local market of Rajasthan as per requirement of overseas buyers.



- They got hold letter on 04.10.2021 in afternoon but did not make any effort to bring back container from port to CFS till 06.10.2021 and on the 06.10.2021 sailed preponed before its scheduled sailing 07.10.2021.

**7.2** The summons dated 07.12.2021 and 07.02.2022 were issued to the proprietor of M/s AB'S Industries for the record of his statement. The statement of Shri Ajay Bihari Sahu recorded under section 108 of the Customs Act, 1962 on 24.02.2022 (**RUD-9**) wherein inter-alia he stated that:

- His product is wastage of semiprecious stone. He used to export the product to the Qatar and Kuwait.
- His firm is exporting the said goods since last two years and earlier they had exported under shipping bill 5369832 dated 23. 09.2020 from ICD Sonipat.
- He has seen the test report of IREL and establishes the veracity of the same.
- The goods are being exported by his firm is byproduct of the semiprecious stone of "**Gem Garnet**"
- The goods exported by his firm is origin from Rajasthan, therefore it does not fall under category of Beach Sand Minerals (BSM) as restricted by DGFT Circular no 26/2015-2020 dated 21.08.2018. He is registered as Trader with the Rajasthan Government having Dealer ID No 6001. It is a gem quality garnet having separate classification as under chapter 71.
- His firm is not registered with the "**Gem & Jewellery Export Promotion Council**" (**GJEPC**).
- He contacted M/s Dinsha shipping through Mr. Ulhas Gate of M/s A.P Cargo. He provides all documents related to goods and it was decided to pay Rs 35000/- per container (this includes docs stuffing, clearance, gate in and documentation) to M/s Dinsha Shipping for the service.
- He declared it as "Industrial Grit" because this is the trade name for subject goods and the shortage of weight 6760 Kgs happens due to loss of goods during the transportation or during stuffing.
- He received hold letter no 04.10.2021 evening by SIIB(X), he immediately informed to CHA and on next morning he came to JNCH to meet the SIIB(X) official and explain about subject goods. The scheduled sailing was on 07.10.2021 but it sailed preponed on 06.10.2021.

**7.3** Statement of Shri Ulhas Ramdas Gate, Export Operation manager, Authorized Representative of M/s Dinsha Shipping Agency (11/2234), recorded under section 108 of the Custom Act, 1962 on 28.02.2022 (**RUD-10**) wherein he inter-alia stated that:

- He is Export Operation Manager in M/s Dinsha Shipping Agency (11/2234).
- The said S/B no 4924390dt 28.09.2021 has been filed by his firm M/s Dinsha Shipping Agency.
- The KYC verification of the exporter was done on the basis of IEC Copy, GST Registration. Aadhaar Card, Electricity bill of the exporter. The company premise was not verified physically.



- In the past his firm filed three shipping bills 4479587 dt 09.09.2021, 4713330 dt 20.09.2021 & 4924390 dt 28.09.2021 with having goods description as "Industrial Grit". It is the same description as of Shipping Bill no 4924390 dt 28.09.2021.
- The IRTC was decided by the exporter and it was mentioned in exporter's invoice. CHA doesn't decide the classification.
- When they come to know container was kept 'On Hold' by the SIIB(X), They immediately contacted to the Exporter and advised him to contact to the forwarder/shipping Liner to call back container from Port.
- They Charge Rs.35000/- per container under shipping bill 4924390 dt 28.09.2021, this includes Docs Stuffing, Clearance, Gate in and Documentation Charge.
- They did not see the goods before filing bill of entry and they were not aware of the impugned goods being exported are 'Garnet'.

#### 8. Past Export of Exporter from Nhava Sheva Port (INNSA1)

Table-III

Sr. No.	S/B No. & Date	Description of goods	Declared CTH	Declared FOB(INR)	Quantity (MTS)
1	2	3	4	5	6
1	4479587 dt 09.09.2021	Industrial Grit Product Code-ABS21/2040/1 Lot No ABS/2021/09-01 1 MT Packing	71059000	20,30,381	112
2	4713330 dt 20/09/2021	Industrial Grit Product Code-ABS21/2040/1 Lot No ABS/2021/09-01 1 MT Packing	71059000	15,61,596	84
<b>Total</b>				<b>35,91,977/-</b>	<b>196</b>

Prior to instance shipping bill Exporter M/s AB's Industries had exported the "Industrial Grit" vide S.B no 4479587 dt 09.09.2021 & 4713330 dt 20/09/2021 of aggregate FOB Value Rs 35, 91,977/- & aggregate Weight 196 MTS from Nhava Sheva Port.

On RSS testing by the IREL in the instance shipping bill no S/B no 4924390dt 28.09.2021, the declared goods as "Industrial Grit" found as **"95.2 % Garnet"**. Therefore, it appears that Exporter in the past shipment vide above mentioned shipping bill exported the **"Garnet"**.

9. The investigation of the data of retrieved from EDI was voluminous work, Therefore with approval of the com it authority the issuance of the Show Cause



AB'S Industries vide letter dated 13.04.2022 (**RUD-11**) and a copy of the same delivered by hand to the representative Mr. Ulhas Gate (M/s Dinsha Shipping Agency) on the same day.

10. It is pertinent to mention here that the statement of the proprietor Shri **Vijay Sahu** of M/s mineral World (IEC-LMZPS7297D) had been appeared before SIIB(X) on 11.10.2021 in the capacity of the Manager of M/s AB'S Industries with respect of the export of suspected "Garnet" under instance shipping bill 4924390 dt 28.09.2021. Wherein he stated that **"he has never before handled the import/export work."** At that time of record of statement i.e on 11.10.2021 the details of the export made by his firm M/s Mineral World was not known to the investigating unit. Later the data retrieved from EDI shows that, before the date of statement, the proprietor Mr Vijay Sahu of M/s mineral World (IEC-LMZPS7297D) had already exported 1652 Metric tons of FOB value Rs. 322 Lakhs of suspected '**Garnet**' under declaration of "Industrial Grit" from Nhava Sheva port. It is evident that the proprietor Mr. Vijay Sahu of the M/s mineral World (IEC-LMZPS7297D) had tried to misguide the investigation by way of make false statement under 108 of Customs Act 1962. At the time of the export of the instance shipping bill 4924390 dated 28.09.2021, Mr Vijay Sahu was working as manager in the firm M/s AB'S Industries. Thus Mr Vijay Sahu emerge as close associate of Mr Ajay Bihari Sahu of M/s AB'S Industries in the export of the "**Garnet**". For the investigation of export made by the M/s Mineral World ( IEC-LMZPS7297D) a separate investigation is under progress.

As it is mentioned above, the summons 05.04.2022, 02.05.2022 & 11.05.2022 were issued to the M/s Vijay Sahu but he did not appear for the further statement. Thus the exporter M/s Vijay Sahu not only misguided the investigation but also not cooperated in further investigation.

## 11. FINDINGS OF INVETSIGATION

11.1 It is evident from the test results that subject goods declared as "Industrial Grit" covered under S/B No.4924390 dated 28.09.2021 were "**Garnet**" and export of which is restricted and can only be allowed through IREL in terms of Notification No. 26/2015-20 dated 21.08.2018 issued by DGFT. The goods covered under S/B-4924390 dated 28.09.2021 were exported in violation of the provisions of restriction imposed under DGFT Notification 26/2015-20 dated 21.08.2018.

11.2 Shri Ajay Bihari Sahu, Proprietor of M/s AB'S Industries in his statement dated 24.02.2022 stated that his firm has exported the same goods i.e "Garnet" from ICD Sonipat (INBDM6) vide Shipping Bill 5369832 dt 23.09.2020 and the instance shipping bill 4924390 dtd 28.09.2021, But exporter cleverly skip to mentioned the Shipping bills filed from Nhava Sheva Port for the export of same goods.

The data retrieved from ICES shows that the shipping bills no 4479587 dt 09.09.2021 & 4713330 dt 20/09/2021 for FOB Value Rs 20.32 Lakhs & Rs 15.61 Lakhs respectively filed & exported from Nhava Sheva Port (INNSA1) by M/s AB'S Industries with having description 'INDUSTRIAL GRIT'.



In the instance Shipping Bill No4924390 dated 28.09.2021 the declared goods was "Industrial Grit", the RSS was sent to IREL(India) Ltd and in test report it was found "95.2% Garnet". Therefore, it appears that goods exported in past detailed at Table-III were also 'Garnet' and were exported in violation of the provisions of restriction imposed under DGFT Notification 26/2015-20 dated 21.08.2018.

### Classification

**11.3** Shri Ajay Bihari Sahu, Proprietor of M/s AB'S Industries in his statement dated 24.02.2022 stated, the classification of goods under RITC 71059000 is free for export and the restriction doesn't apply.

It is pertinent to mention here the chapter 71 of Customs Tariff Act 1975 deals with "NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN"

7103 10 - Unworked or simply sawn or roughly shaped:

--- Precious or semi-precious stones of "Garnet" and "Lazurite" mineralogical species:

7103 10 51 ---- Garnet.

As Customs Tariff 1975, the garnet to be classified under CTH 71031051 should fulfill the two below mentioned mandatory character

- I. The Garnet should be in "unworked or simply sawn or roughly shaped
- II. Precious or semi-precious stones of "Garnet" and "Lazurite" mineralogical species:

The another classification of garnet falls under CTH 71039931 under sub head of 7103 chapter 71 of Customs Tariff 1975 and shall fulfill two mandatory characteristics

- I. - Otherwise worked:
- II. ---Precious or semi-precious stones of "Garnet" and "Lazurite" mineralogical species:"

There is no other classification for the "Garnet" other than 71039931 & 7103 10 51 under chapter 71 of Customs Tariff Act 1975. Therefore all other form of 'Garnet' should be classifiable under '**RITC 25132030**' and should be canalized through IREL in terms of Notification No. 26/2015-20 dated 21.08.2018 issued by DGFT.

However, the exporter has classified under RITC (7105 90 00 - Other) in the instance shipping bill 4924390 dated 28.09.2021 under sub head "7105 DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI-PRECIOUS STONES".



**11.4** It is pertinent to mention here the OM dated 25.02.2020 vide file No PSU-3010/44/2019-PSU/2798 issued by the Department of Atomic Energy, PSU Section, On the subject "Export of abrasive (Rock Garnet) from Rajasthan is not abide by DGFT Notification No 26/2015-2020 dated 21.08.2018 canalizing the export of Beach Sand Minerals (BSM) through IREL (India) Ltd." is given below. **(RUD-12)**

*Government of India  
Department of Atomic Energy  
PSU Section*

*Anushakti Bhavan,  
C. S. M. Marg,  
Mumbai — 400 001*

*No PSU-3010/44/2019-PSU/2798  
February 25. 2020*

OFFICE MEMORANDUM

*Subject: Export of Abrasive (Rock Garnet) from Rajasthan is not abide by DGFT Notification No. 26/2015-2020 dated 21.08.2018 canalizing the export of Beach Sand Minerals (BSM) through IREL (India) Ltd.*

*Directorate General of Foreign Trade (DGFT) may please refer to their OM No. 01/91/171/22/AM19/EC/468 dated 28.11.2019 on the above subject.*

2. *The matter has been examined in the Department in consultation with Atomic Minerals Directorate for Exportation & Research (AMD) and IREL (India) Limited (IREL) and it is intimated that the material i.e. Rock Garnet, proposed to be exported falls under HS Code 25132030 and the material is covered under canalization through IREL (India) Limited vide DGFT Notification No. 26/2015-2020 dated 21.08.2018. M/s Tirupati Enterprises has been exporting Garnet from Rajasthan Rock source under the correct HS Code 2513 2030. However, to circumvent the provisions of canalization, the Firm wants to change the HSN Code to 2513 20 90 and reclassify the material as Natural Abrasive. This is not appropriate as the material that the Firm are exporting is Garnet which is specifically categorized under the head 2513 20 30 while the HSN Code 2513 20 90 is for residual entries. It is stated here that IREL has already received complaints of Garnet being exported from various ports in Gujarat by unscrupulous exports by changing the HSN Code to 2513 20 90 "Natural Abrasive/ Natural Abrasive Grains". While Mundra Port has acted on IREL's advice, we are yet to hear from other ports on the same. This issue has been taken up with DGFT and Customs to stop the practice as it is apprehended that the same would become conduit for export of BSM.*

3. *As per records, there is no information available with AMD about the grant of mining lease for garnet in hard rock terrains of Rajasthan. If any garnet consignments are allowed for export without any checks by the canalizing agency notified by the DGFT and without the requirement of MTC as per the SOP published by IREL, there is a possibility that exporters will try to export the BSM Garnet as Rock Garnet and the port authorities may not be able to differentiate it. It is also stated that garnet can be*



recovered from placers as well as from pegmatic alluvium in the hinterland away from the coast i.e. within the hard rock terrain. If source rock contains monazite, chances of association of monazite in varied quantity with garnet recovered from inland placers/ pegmatite/ schist/ gneiss cannot be ruled out. Further, it would be difficult for the port authorities to differentiate between detrital beach garnet and crushed rock garnet megascopically. **If the garnet consignments are allowed for export without any checks by the canalizing agency notified by the DGFT and without the requirement of MTC as per the SOP published by IREL, there is a possibility that exporters will try to export the BSM garnet as rock garnet and the port authorities may not be able to differentiate them.**

4. Therefore the export of **garnet sand which is closely associated with monazite shall not be allowed without MTC.** M/s Tirupati Enterprise may be asked to approach IREL for canalizing their exports through IREL.

5. In view of the above, as the product under reference is Garnet and there is apprehension of the route being adopted by unscrupulous exporters to export BSMs under this revised heading, the request of the party should not be acceded to.

6. This has the approval of the Competent Authority in the Department.

Yours faithfully,

(Shekhar V. Chavan)

Under Secretary ( PSU)

**11.5** The Notification No. 26/2015-2020 dated 21.08.2018 adds entry Sr. no. 98A in Schedule 2 of ITC (HS). The specific entry under Customs Tariff item 25132030 refers to Garnet. The said notification adds the condition in export policy that goods with item description Beach Sand Minerals as listed viz. ilmenite, Rutile, Garnet, Monazite, Zircon etc. will be exported by State Trading Enterprises only and the policy condition mentions the export will be through Indian Rare Earth Ltd. (IREL) only. Thus, the goods tested by the IREL, Kerala have been found to be "Garnet", hence, the same are correctly classifiable under CTH 2513 2030 specifically. The specific mineral "Garnet" is also mentioned under column "Item description" in the said DGFT Notification no. 26/2015-2020 dated 21.08.2018. Therefore, word Beach Sand Mineral has to be taken as generic term and not specifically only those minerals mined on beach. The natural garnet is found both on beach and inland. It cannot be the aim of the policy makers to have the policy prohibition only for ilmenite, Rutile, Garnet. Zircon etc. which is found on beach sand and not inland. The Custom Tariff Heading item 2513 2030 is specifically mentioned in the said DGFT Notification and this tariff item also does not differentiate between Garnet found on Beach Sand and Mineral inland.

**11.6** Exporter in his statement dated 24.02.2022 and by document submitted emphasis that the BSM (Beach Sand Minerals, includes ilmenite, Rutile, Zircon, Titanium bearing mineral), Zircon, Garnet, Sillimanite and Monazite (Uranium and Thorium). And his product contains 'Garnet' (95.2 % as per test report), therefore the



instant export consignment does not come under the preview of the DGFT notification 26/2015-2020 dt 21.08.2018.

In his statement, exporter stated that his product is the "Gem Quality Garnet". However, they have failed to provide any valid document of being indulge in the business of the 'Gem Stone' "Precious Stone" and 'Semi-precious Stone". Let us consider the price aspect of the impugned goods which is claimed as 'precious or semiprecious stone' by the exporter. The FOB Value of the said goods filed under shipping bill 4924390 date 28.09.2021 Rs 15,61,596/- for the 84 Metric tons. Thus the price of the impugned goods come to  $1561596/84000$  Rs/Kg i.e. Rs 18.59/KG. The goods having price Rs 18.59/Kg cannot be considered as precious/semi-precious stone. Thus on the aspect of price the product does not qualify to be a precious and semi-precious stone. It appears the exporter himself proclaimed his product as the 'Gemstone' without valid documents.

**11.7** The most prominence fact in the MO No 3010/44/2019-PSU/2798 dated 25.02.2020 that **"If any garnet consignments are allowed for the export.....and the port authorities may not be able to differentiate it."** .....**"If source rock contains monazite, chances of association of monazite in varied quantity with garnet recovered from inland placers/ pegmatite/ schist/ gneiss cannot be ruled out"**.

In the broader terms Customs Officers performing duties in the field are "port authority" and may not be able to differentiate between BSM and Garnet megascopically. A specialized authority is needed to differentiate between BSM and "Garnet". The association of monazite with garnet recovered from inland placer/Pegmatite/schist/gneiss has not been ruled out. **Monazite is an important source of thorium, cerium, and other rare elements and closely associated with the 'Garnet'.** Therefore, any consignment containing "Garnet" shall be canalized through IREL as per DGFT notification No. 26/2015-20 dated 21.08.2018. The IREL (India) Limited (Formerly India Rare Earths Limited) is the specialize agency to regulate the export of "Garnet" in terms of the DGFT notification No. 26/2015-20 dated 21.08.2018.

**11.8** It is also pertinent to mention a letter No 3010/44/2019-PSU/6392 date 02.06.2021(**RUD-13**) written to Commissioner of Customs (P), Jamnagar by the **"Department of Atomic Energy"** on the subject 'Export of Natural Abrasive Grain/Abrasive by M/s Tirupati Enterprises, Mumbai' and which is also mentioned in the Para 23.1 of order-in- original no 05/Additional Commissioner/2021-22 dated 22.11.2021 (available in public domain). This letter was having the reference of the export by M/s Tirupati Enterprises and identical in nature.

The said letter states that, **'The HS Code of Garnet is independent of its source of origin/made of occurrence (i.e whether obtained from beach sand or hard rock terrain) and therefore, export of Garnet comes under the purview of the above DGFT, Notification date 21.08.2018.'**



In the instance case, the exporter has attempted to export "Garnet" under shipping Bill under S/B 4924390 dated 28.09.2021 without having any permission authorization from IREL (India) Ltd and violated the condition imposed vide DGFT Notification No. 26/2015-20 dated 21.08.2018.

**11.9** In his statement dated 24.02.2022; exporter stated that shipping bill 5369832 dated 23. 09.2020 filed from ICD Sonipat (INBDM6) and had exported the same goods. The copy of s/b no 5369832 dated 23. 09.2020 submitted by exporter examined carefully and it was found that the goods of exported under said shipping bill declared as 'STONE POWDER PRODUCT CODE' and has been classified under the RITC 25171090. Where as in instance shipping bill, exporter has declared the goods 'Industrial Grit' under 710590000 for the same goods. There are two different classification adopted by the exporter for the same goods in two different shipping bills. It is therefore, it appears that the exporter has mis-classified the goods to be exported for the skipping the assessment parameters by the ICES as well as assessment groups.

**11.10** In the self-assessment regime, it is the responsibility of the exporter to correctly declare value, classification, description of the goods. In view of discussions in foregoing paras, it appears that exporter has filed false and erroneous declaration in respect of description and classification of the export goods before Customs and the attempt to export the impugned goods is considered as violation of restriction imposed by DGFT under Notification 26/2015-20 dated 21.08.2018, appears to fall under the ambit of 'smuggling' as defined under section 2(39) of the Customs Act, 1962. Further in terms of section 11H(a) of Customs Act, 1962, the act again amounts to 'illegal export' by them in as much as they attempted to export the goods in contravention to section 50(2) and 50(3) of Customs Act, 1962 read with section 11 of Foreign Trade (Development and Regulation) Act, 1992 and Rule 11& 14 of Foreign Trade (Regulation) Rules, 1993. Whereas from above facts, it appears that by adopting modus operandi of mis-declaration of goods, the said exporter attempted to export the subject goods. They appear to have deliberately mis-declared the goods in terms of description and classification. Mis-declaration of true and correct description by willful mis-statement and suppression of facts by the exporter is in contravention of provisions of Customs Act, 1962 as discussed herein above. Therefore, the subject goods covered under Shipping Bill 4924390 date 28.09.2021 as well as goods cleared in past vide Shipping bill as detailed at column 2 of Table -III by **M/s. AB'S Industries (IEC- JPWPS0957E)** appear to be treated as prohibited goods as defined under section 2(33) of Customs Act, 1962 and smuggled goods as defined under section 2(39) of Customs Act, 1962.

Therefore, it appears that the exporter **M/s. AB'S Industries (IEC- JPWPS0957E)** under shipping bill no 4924390 dtd 28.09.2021 had tried to export the prohibited goods in contravention of provisions of Customs Act 1962 & DGFT notification No 26/2015-20 dated 21.08.2018.



**11.11** Any prohibition referred to in the section 113(d) of the Customs Act, 1962 apply to any type of prohibition. That prohibition may be complete or partial. It is well settled law that any restriction on import or export is to an extent a 'prohibition' and therefore, expression 'any prohibition' in section 113(d) of Customs Act, 1962 includes restrictions. Restriction is one type of prohibition if policy condition is not fulfilled or complied with. In the instant case, goods do not fulfil the condition for their export as they violate the provisions of DGFT Notification, provisions of Foreign Trade (Development and Regulation) Act, 1992, Foreign Trade (Regulation) Rules, 1993 and provisions of Customs Act, 1962 as discussed above, they are to be deemed prohibited.

In view of the above, goods covered under **Shipping Bill no 4924390 dtd 28.09.2021 by M/s. AB'S Industries (IEC- JPWPS0957E)** are therefore liable to be confiscated under section 113(d) and 113(i) of the Customs Act, 1962. The goods cleared in past as detailed at Table-III, though not available for confiscation, are also liable to be held confiscated under section 113(d) and 113(i) of the Customs Act, 1962.

#### **Role of CB M/s Dinsha Shipping Agency (11/2234)**

**11.12** The instant shipping bill 4924390 dtd 28.09.2021 was filed by M/s Dinsha Shipping Agency (11/2234). It appears that the CB had the knowledge of the consignment being exported under instant shipping bill. The past export data for the RITC 71059000 has been retrieved from EDI and it has found that apart from this shipping bill, 31 more shipping Bills of FOB Value Rs 436.6(Lakh) and weight of 2408 MT(Metric Tons) and item description "**Industrial Grit Product**" pertains to the three different exporters has been filed by the CB and has been cleared from Nhava Sheva Port (INNSA1). The separate investigation is being carried out w.r.t the other three exporters in respect of 31 Shipping Bills filed by M/s Dinsha Shipping Agency (11/2234) in the past. It was the obligation of the CB under 10(a) Customs Broker License Regulation 2019, in which he fails to perform. It is also pertinent to mention here that Mr. Ulhas Gate (the employee of the Dinsha Shipping) was present in the capacity of the authorized representative of the Exporter at the time of Examination Panchnama dated 09.11.2021 of the said goods. However on the summons of CB, Mr Ulhas Gate again appear before SIIB(X) for record of statement as capacity of Export Operation Manager of Dinsha Shipping Agency on 25.02.2022. Wherein he stated that, The RITC was decided by the exporter after approval of the exporter they filed shipping bills. They charge Rs 20,000-30,000/- per container for the clearance of the same. It is also be considerable fact that the CB has filed 31 Shipping bill on behalf on three more exporter which is identical in the manner of 'item description', 'RITC', 'FOB value per metric ton' to the instance shipping bills of M/s AB'S industries Ltd.



## 12. RELEVANT LEGAL PROVISIONS

### A. Customs Act, 1962

**Section 2(22):** "goods" includes (a) vessels, aircrafts and vehicles ;(b) stores;(c) baggage;(d) currency and negotiable instruments; and(e) any other kind of movable property;

**Section 2(33):** "prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;

**Section 2(39):** "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113;

**Section 11H(a)** "illegal export" means the export of any goods in contravention of the provisions of this Act or any other law for the time being in force;

#### **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 maybe prescribed];

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

(2) The exporter of any goods, while presenting a shipping bill or bill of export, shall make and subscribe to a declaration as to the truth of its contents.

(3) The exporter who presents a shipping bill or bill of export under this section shall ensure the following, namely: -

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

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

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

**SECTION 113(d):** any goods attempted to be exported or brought within the limits of any customs area for the purpose of being exported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force, shall be liable to confiscation;

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



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

**Section 114(i):** 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 goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding three times the value of the goods as declared by the exporter or the value as determined under this Act, whichever is the greater;

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

#### **Customs Broker Licensing Rule 2019.**

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;

#### **B. 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.

#### **C. 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.*

**Rule 14:** *Prohibition regarding making, signing of any declaration, statement or documents. -*

(1) No person shall make, sign or use or cause to be made, signed or used any declaration, statement or document for the purposes of obtaining a licence or



importing any goods knowing or having reason to believe that such declaration, statement or document is false in any material particular.

(2) No person shall employ any corrupt or fraudulent practice for the purposes of obtaining any licence or importing or exporting any goods.

**D. DGFT Notification No. 26/2015-20 dated 21.08.2018:**

*provides that export of Beach Sand Minerals [(Ilmenite, Rutile, Leucoxene (Titanium bearing minerals), Zircon, **Garnet**, Sillimanite, Monazite (Uranium and Thorium)] is regulated in terms of SI. No. 98A of chapter 26 of Schedule 2 of ITC (HS) classification (Schedule 2 of Export policy) and regulated through Indian Rare Earths Limited (IREL).*

**13.1** Now, Therefore, M/s.AB'S Industries (IEC:JPWPS0957E) having address at First Floor, Near Devendra Taking, Pratapgarh Road, Chhoti Sadri, Rajasthan-312604 are hereby called upon to Show Cause to the Addl./Joint Commissioner of Customs (Export), CEAC, NS-II having office at Jawaharlal Nehru Customs House, Nhava Sheva, Tal.-Uran, Dist. Raigad (Maharashtra) within 30 days of receipt of this notice as to why:

- i. Declared description 'Industrial Grit' and declared classification under Customs Tariff Item "71059000" should not be rejected and description 'Natural Garnet' and CTH 25132030 should not be considered/taken as correct description and classification of the goods covered under S/B No. 4924390 dated 28.09.2021.
- ii. The goods covered under S/B No. 4924390 dated 28.09.2021 having FOB value of **Rs. 15,61,596/-** (Rupees: Fifteen Lakh Sixty-One Thousand Five Hundred Sixty-One Only) should not be confiscated under section 113(d) and 113(i) of the Customs Act, 1962. and redemption fine in lieu of confiscation should not be imposed under section 125 of the Customs Act, 1962.
- iii. The goods covered under 4479587 dt 09.09.2021 & 4713330 dt 20/09/2021 having aggregate FOB value of **Rs. 35,91,977/-** (Rupees: Thirty-Five Lakh Ninety-One Thousand Nine Hundred Seventy-Seven Only) should not be confiscated under section 113(d) and 113(i) of the Customs Act, 1962. However, the goods not available for confiscation.
- iv. Penalty under section 114(i) of the Customs Act, 1962 should not be imposed upon **M/s. AB'S Industries (IEC- JPWPS0957E)** for their acts of omissions and commissions, in rendering the said goods liable for confiscation.
- v. Penalty under section 114AA of the Customs Act, 1962 should not be imposed upon Shri Ajay Bihari Sahu, Proprietor of **M/s. AB'S Industries (IEC- JPWPS0957E)** for their acts of omissions and commissions, in rendering the said goods liable for confiscation.

**14.** M/s. Dinsha Shipping Agency (11/2234) is also hereby called upon to show cause to the Joint/Additional Commissioner of Customs, CEAC, JNCH, having office



at Jawaharlal Nehru Customs House, Nhava Sheva, Tal. Uran, Dist. Raigad (Maharashtra) within 30 days from the receipt of this notice, as to why:

(i) Penalty should not be imposed on them under Section 114 (iii) of the Customs Act, 1962.

(ii) Penalty should not be imposed on Shri Mohammad Hanif Shaikh, partner, License holder and responsible person of CB firm M/s. Dinsha Shipping Agency (11/2234) under Section 114 (iii) and Section 114AA of the Customs Act, 1962.

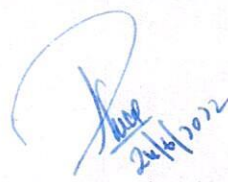
(iii) Necessary action under provisions of Customs Broker Licensing Regulations, 2018 should not be taken against them.

**15.** If no reply is received within 30 days from the receipt of this show cause notice or if the notices fail to appear before the adjudicating authority, whenever the case is posted for personal hearing, the case will be decided ex-parte without any further reference and on its merits.

**16.** This Show Cause Notice is issued without prejudice to any other action that may be taken in this regard under the Customs Act, 1962 and any other rules and regulations made there under or any other law for the time being in force.

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

**18.** 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.

  
 (Ravindra Singh Bhati)  
 Joint Commissioner of Customs  
 CEAC, NS-II, JNCH

**To,**

1. M/s.AB'S Industries (JPWPS0957E)  
First Floor, Near Devendra Taking,  
Pratapgarh Road, Chhoti Sadri, Rajasthan-312604
2. M/s Dinsha Shipping Agency ( 11/2234)  
118, Asian House, 2<sup>nd</sup> floor, Modi Street,  
Fort , Mumbai-400001.

**List of RUDs (Annexure-A)**

Sr. No.	Particulars
RUD-1	Copy of Shipping Bill along with Invoice
RUD-2	Copy of email dtd 09.10.2021 by Mr Ajay B. Sahu
RUD-3	Letter issued to M/s Mearsk Line for call back container





RUD-4	Scanning division Image
RUD-5	Examination panchnama dtd 09.11.2021
RUD-6	Seizure Memo dtd 09.11.2021
RUD-7	Copy of test Report by IREL.
RUD-8	Copy of Statement of Mr. Vijay Sahu
RUD-9	Copy of statement of Mr Ajay B. Sahu
RUD-10	Copy of Statement of Mr. Ulhas Gate ,Authorised representative of M/s Dinsha Shipping Agency.
RUD-10A	Copy of S/B-4479587 dt 09.09.2021 & 4713330 dt 20.09.2021
RUD-11	Intimation letter in terms of Sec 110(2) of Customs Act 1962.
RUD-12	OM dated 25.02.2020 vide file No PSU-3010/44/2019-PSU/2798 issued by the Department of Atomic Energy, PSU Section.
RUD-13	letter No 3010/44/2019-PSU/6392 date 02.06.2021 issued by the Department of Atomic Energy

RUD-4	Scanning division Image
RUD-5	Examination panchnama dtd 09.11.2021
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RUD-13	letter No 3010/44/2019-PSU/6392 date 02.06.2021 issued by the Department of Atomic Energy

Copy to:

① DC/CAC

(2) DC/SIB(X)



**Statement of Shri Hrishikesh Pandey Proprietor of M/s. R. N. Minerals(IEC: AGVPP8081H) having address at, C-201, New Tulip Valley of flower, Thakur Village, Opp. Millennium Park, Kandivali(E), Mumbai- 400 101 recorded under section 108 of the Custom Act, 1962 in the office of SIIB (X), JNCH, Nhava Sheva situated at C-604, Jawaharlal Nehru Custom House, Nhava Sheva, District - Raigad, Maharashtra-400707 on 26.04.2023**

In compliance to the Summon No.- CBIC-DIN-20230478NT000000FE0C Dated 17.04.2023, issued under seal and signature of Shri Deepak M. Ingale, SIO, SIIB (X), I, Hrishikesh Pandey present myself as Proprietor of **M/s. R. N. Minerals(IEC: AGVPP8081H)** to give statement under Section 108 of Custom Act, 1962 on the behalf of **M/s. R. N. Minerals(IEC: AGVPP8081H)**. I have been explained the provisions of Section 108 of Custom Act, 1962. I have also been explained that giving false evidence under this enquiry is an offence punishable u/s 193 of the Indian Penal Code 1860. I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law, or for any adjudication proceedings. Having been understood the provisions of sections 108 of the Customs Act, 1962. I am giving my true, correct and voluntary statement which goes below:

My full name is Hrishikesh Salik Pandey, having age 50 years old (DOB: 29.10.1972). I am the Proprietor of **M/s. R. N. Minerals(IEC: AGVPP8081H)**. The present registered address of my firm Mineral World is **C-201, New Tulip Valley of Flower, Thakur Village, Opp. Millennium Park, Kandivali(E), Mumbai- 400 101**. I can read, write, and understand Matrahi, Hindi & English. I am requesting Supdt Shri Deepak M. Ingale of SIIB (X) to type my statement on computer as per my say. My mobile No. is 9920599796 which is in use for last 07-08 years. My present residential address is **C-201, New Tulip Valley of Flower, Thakur Village, Opp. Millennium Park, Kandivali(E), Mumbai- 400 101**. This accommodation is owned by my spouse Mrs. Krishna Pandey I have been staying here for the last five years. For the proof of my identity, I am submitting self-attested copy of my Aadhaar Card bearing no. 913145343520 and my PAN card bearing number AGVPP8081H.

**Q.01.** Introduce yourself?

**Ans.** My name is Hrishikesh Salik Pandey. I am the Sole proprietor of the firm **M/s. R. N. Minerals(IEC: AGVPP8081H)**.

**Q.02.** Did you filed the Shipping Bills No. 3880845/16.08.2021, 4104843/25.08.2021, 4243105/31.08.2021 & 4713381/20.09.2021?

**Ans.:** Yes. These 04 S/Bs are of export shipments effected by my firm. I have put my dated signature on printouts of all the said 04 S/Bs.

**Q.03** What was the product in above mentioned SBs and from where did you purchased the garnet?

**Ans.** Industrial Grit. I am purchasing the same from Surat, Ahmedaba & Ankleshwar. I will submit the invoice of the same within 10 days.

**Q.04** Had any lab test had been done in the past export under the said Shipping Bills?

**Ans.** Yes. Our supplier had done the test and I will submit the Same Analysis report within 7 days.

*Handwritten signature and date: 26/4/2023*



Q.05. Please provides the Tax invoice, Export Invoice of the same?

Ans. I will submit the same within 07 days from now.

Q.06 Who decides your final HS Code and description in the Shipping Bills?

Ans. CHA had decided the final HS code and description of the Shipping Bills.

Q. 07 How did you Know to CHA?

Ans. I was handling transactions of another firm TMC Agro; this firm is a sole Proprietorship and my spouse is the sole proprietor. This firm exported agriculture items. In this regard when I visited APMC market then I came into contact with some person who suggested the CHA Dinsha Agency and its representative – a person named Mr. Ghate and his Mobile No. 986706998.

Q. 08 How you know the CHA and What is the name of CHA?

Ans.: In this context I wish to state that I have one invoice No.RNM-01/21-22 dtd. 11.08.2021 raised by M/s. A. P. Cargo Enterprises which was received in my office for service provided by M/s. A. P. Cargo Enterprises. Though my CHA was M/s. Dinsha Shipping Agency. The invoices used to be raised by M/s. A. P. Cargo Enterprises. The address given on invoice of M/s. A. P. Cargo Enterprises is : Ground Floor, 8A, NBC complex, Sector 11, CBD Belapur, Navi Mumbai-400 614. I am submitting a self attested copy of the aforesaid invoice. I will also submit some more invoices through email within 10 days from now.

Q.09 Do you accept your product was Garnet? And it is restricted export item under DGFT Notification 26/2015-20 dated 2.08.2018?

Ans. No. I am 100% sure that the product exported by me in the said 04 SBs is Industrial Grit which is not garnet.

Q. 10 .How much you have paid to CB Dinsha Shipping Agency and whom you contacted (in Person)

Ans.: I have already submitted the invoice which I have paid to M/s. A. P. Cargo.

Q.11. Do you have the eways bill for the transportation of the same from godown of supplier to CFS?

Ans. I have no the eway bills it is done by Manufacturer.

Q.12 Do you have anything else to say in the matter?

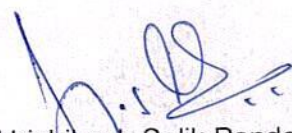
Ans. My firm was established in 2021. I studied upto MBA from Jamanlal L. Bajaj. I exported 02 S/Bs of Industrial Grit to UAE and 2 are Qatar. All the shipments BRCs are received. After September-2021 I have not exported any consignment. Now I do the Research and development in Pharma Industry.

The above statement of mine running into 03 pages (serially mentioned page 1 to 3) has been recorded as my true, correct and voluntary statement without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400 707 as per my say and as per my request and I certify that it has been recorded exactly as stated by me in

*Chavle  
NORE*  
*for 28/4/2023*



response to questions raised to me during the proceedings. I, therefore, affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add.

 28/4/2023

Hrishikesh Salik Pandey  
M/s. R. N. Minerals (IEC: AGVPP8081H)

Typed, retrieved and recorded  
before me


  
भारत सरकार  
Government of India

  
हृषीकेश सलिक पांडेय  
Hrishikesh Salik Pandey  
जन्म तारीख / DOB: 29/10/1972  
पुरुष / Male




9131 4534 3520


आधार - सामान्य माणसाचा अधिकार


  
भारतीय विशिष्ट अंकित प्राधिकरण  
Unique Identification Authority of India

पत्ता 5, दवारका निवास, काटर रोड नं. 08, मुंबई, बोरिवली ईस्ट, महाराष्ट्र, 400068  
Address: 5, Dwarka niwas, Carter road no 08, Mumbai, Borivali East, Maharashtra, 400068

9131 4534 3520

 1947  
1800 300 1947

 help@uidai.gov.in

 www.uidai.gov.in

Handwritten signature





सत्यमेव जयते

Government of India

Ministry of Commerce and Industry  
Directorate General of Foreign Trade

Office of the Additional Director General of Foreign Trade, Mumbai  
CGO Office, New Building, SE wing, New Marine Lines, Churchgate, Mumbai

**Importer-Exporter Code**

This is to certify that R N Mineral is issued an Importer-Exporter Code (IEC)  
AGVPP8081H with details as follows -

IEC	AGVPP8081H
स्थाई खाता सं.(पैन) /PAN	AGVPP8081H
फर्म का नाम/Firm Name	R N Mineral
निगम की प्रकृति /Nature of Concern	Proprietorship
जारी करने की तारीख/Date of Issue	07/04/2021
पता/Registered Address	C-201, New Tulip Valley Of Flower, Opp Millenium Park,,Thakur Village, Kandivali East,Mumbai,MUMBAI SUBURBAN,MAHARASHTRA,400101
धारक का नाम / Name of the Signatory	Hrishikesh Salik Pandey
Director / Partner Details	Refer online at <a href="https://dgft.gov.in">https://dgft.gov.in</a> or scan the QR Code
शाखा/इकाई /Branch Details	Refer online at <a href="https://dgft.gov.in">https://dgft.gov.in</a> or scan the QR Code

Last Modified : 07/04/2021

File Number : MUMIECPAPPLY00001040AM22



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



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

Registration Certificate

Registration Number : 27AGVPP8081H1ZK

1.	Legal Name	HRISHIKESH SALIK PANDEY			
2.	Trade Name, if any	R N Mineral			
3.	Constitution of Business	Proprietorship			
4.	Address of Principal Place of Business	C-201, New Tulip Valley Of Flower, Opp Millenium Park, Thakur Village, Kandivali East, Mumbai City, Maharashtra, 400101			
5.	Date of Liability				
6.	Period of Validity	From	16/02/2021	To	Not Applicable
7.	Type of Registration	Regular			
8.	Particulars of Approving Authority	Centre			
Signature					
Signature valid Digitally signed by J S GOODS AND SERVICES TAX NETWORK(4) Date: 2021.02.16 17:15:24 IST					
Name		JOLLY KOSHI			
Designation		Superintendent			
Jurisdictional Office		KANDIVALI-EAST_701			
9. Date of issue of Certificate		16/02/2021			
Note: The registration certificate is required to be prominently displayed at all places of business in the State.					

This is a system generated digitally signed Registration Certificate issued based on the approval of application granted on 16/02/2021 by the jurisdictional authority.







**Annexure A**

GSTIN 27AGVPP8081H1ZK  
Legal Name HRISHIKESH SALIK PANDEY  
Trade Name, if any R N Mineral

**Details of Additional Places of Business**

Total Number of Additional Places of Business in the State 0



## Annexure B

GSTIN 27AGVPP8081H1ZK  
Legal Name HRISHIKESH SALIK PANDEY  
Trade Name, if any R N Mineral

### Details of Proprietor

1



Name HRISHIKESH SALIK PANDEY  
Designation/Status PROPRIETOR  
Resident of State Maharashtra



**Statement of Shri Ulhas Ramdas Gate, Export Operation Manager of M/s. Dinsha Shipping Agency (11/2234) having address at B48 ½ Himalaya Co-Op HSG SOC, Anandgadh, Parksite, Vikhroli, west Mumbai-400079. recorded under section 108 of the Custom Act, 1962 in the office of SIIB (X), JNCH, Nhava Sheva situated at C-604, Jawaharlal Nehru Custom House, Nhava Sheva, District - Raigad, Maharashtra-400707 on 25.05.2023.**

---

In compliance to the Summon No CBIC-DIN-20230578NT000000F431 issued under seal and signature of Shri Deepak M. Ingale, SIO, SIIB (X), I, Ulhas Ramdas Gate present myself as Export Operation Manager of M/s. Dinsha Shipping Agency (11/2234) (CB Code - AAMFD0294RCH002) to give statement under Section 108 of Custom Act, 1962 on the behalf of M/s. Dinsha Shipping Agency (11/2234). I have been authorized by the Mr. Hanif Shaikh, Partner in the Dinsha Shipping Agency and I am submitting here the authorization letter. I have been explained the provisions of Section 108 of Custom Act, 1962. I have also been explained that giving false evidence under this enquiry is an offence punishable u/s 193 of the Indian Penal Code 1860. I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law, or for any adjudication proceedings. Having been understood the provisions of sections 108 of the Customs Act, 1962. I am giving my true, correct and voluntary statement which goes below:

My full name is Ulhas Ramdas Gate, having age 48 years old (DOB: 27/05/1973). I am Export Operation Manager in Dinsha Shipping Agency (11/2234). My permanent address is S/O Ramdas Gate, Sanjivani CHS, E-1/3, B-4 Near Manak Hospital, Sector-08, Nerul, Navi Mumbai, Node-III, Thane, Maharashtra. I can read, write, and understand Hindi and English. I have studied up to BA in Economics from Pune University. I am requesting officer of SIIB (X) to type my statement on computer as per my say. My mobile No. is 986706998. I have been using this phone number for more than seven years. I have been staying at the aforesaid residential address in Nerul since about 8-10 years. As my identity and address proof, I am submitting self-attested copy of my Aadhar Card bearing no. 371557843077. I am submitting self-attested copy of my PAN card bearing number AKQPG0851R.

On being asked about my company's office, I state that the company's registered address is B48 ½ Himalaya Co-Op HSG SOC, Anandgadh, Parksite, Vikhroli(West), Mumbai-400079.

**Q.1** Did your CHA company filed the Shipping Bills of M/s. Globe Impex (IEC- CVIPP0833J), M/s. R. N. Minerals (IEC-AGVPP8081H) & M/s. Mineral World(IEC-LMZPS7297D)?

**Ans.** Yes. We filed Shipping Bills of the said three exporters.

**Q.2** Did you conduct the KYC verification of the above three exporters with due diligence as per CBLR, 2013 & 2018 ?

**Ans.** Yes. We have done the KYC verification i.e. IEC Copy, GST registration copy, Aadhar Card, Electricity bill were duly verified for the three exporters.

**Q.3** How many shipping bills were filed by your CHA firm on behalf of M/s Globe Impex (IEC- CVIPP0833J), M/s. R. N. Minerals (IEC-AGVPP8081H) & M/s. Mineral World(IEC-LMZPS7297D)?

**Ans.** We have filed five Shipping Bills of M/s Globe Impex (CVLPP0833J), three Shipping Bills of M/s. R. N. Minerals (IEC-AGVPP8081H) & twentyone Shipping Bills of M/s. Mineral World(IEC-LMZPS7297D) from Nhava Sheva Port.

**Q. 4.** Please give the details of shipping bills number.

**Ans.** The shipping bills of M/s. Globe Impex (IEC- CVIPP0833J) are **1.** 1723817 dtd. 12.05.2021, **2.** 1988001 dtd. 25.05.2021, **3.** 2168957 dtd. 02.06.2021, **4.** 2329580 dtd. 10.06.2021 & **5.** 2676344 dtd. 25.06.2021.

The shipping bills of M/s. R. N. Minerals (IEC-AGVPP8081H) No. **1.** 3880845 dtd. 16.08.2021, **2.** 4104843 dtd. 25.08.2021 & **3.** 4243105 dtd. 31.08.2021.

The shipping bills of M/s. Mineral World(IEC-LMZPS7297D) No. **1.** 1287015 dtd. 22.04.2021, **2.** 1532585 dtd. 03.05.2021, **3.** 1844586 dtd. 18.05.2021, **4.** 2041844 dtd. 27.05.2021, **5.** 2114050 dtd. 31.05.2021, **6.** 2118952 dtd. 31.05.2021, **7.** 2267416 dtd. 07.06.2021, **8.** 2288935 dtd. 08.06.2021, **9.** 2355775 dtd. 11.06.2021, **10.** 2437233 dtd. 15.06.2021, **11.** 2554849 dtd. 21.06.2021, **12.** 2637391 dtd. 24.06.2021, **13.** 2705684 dtd. 26.06.2021, **14.** 3147102 dtd. 15.07.2021, **15.** 3363569 dtd. 24.07.2021, **16.** 3616016 dtd.



04.08.2021, 17. 8081335 dtd. 22.01.2021, 18. 8763602 dtd. 19.02.2021, 19. 9350674 dtd. 15.03.2021, 20. 9653844 dtd. 25.03.2021, 21. 9945701 dtd. 07.04.2021.

**Q.5** How did you come in contact with these three exporters - M/s. Globe Impex (IEC-CVLPP0833), M/s. R. N. Minerals (IEC-AGVPP8081H) & M/s. Mineral World(IEC-LMZPS7297D)?

**Ans.** My friend Mr. Jagdish knew these three exporters M/s. Globe Impex (IEC-CVLPP0833), M/s. R. N. Minerals (IEC-AGVPP8081H) & M/s. Mineral World(IEC-LMZPS7297D); he had given my reference. Thereafter these exporters contacted me.

**Q.6.** What were the goods exported by exporters

**Ans.** As far as I can remember the exporters M/s. Globe Impex (IEC-CVLPP0833), M/s. R. N. Minerals (IEC-AGVPP8081H) & M/s. Mineral World(IEC-LMZPS7297D) used to provide export invoice declaring the description of goods as "Industrial Grit". The exporter never provided physical sample of the goods and therefore the onward submission of documents for export was based on the invoice of the exporter mentioning goods to be "Industrial Grit".

**Q.7.** Who decided the classification of the impugned goods?

**Ans.** Classification was done based on the description of goods declared in the Export Invoice, i.e. Industrial Grit. Further, I also wish to inform that no specific entry was found in tariff but CTH 7105 generally covered the goods so classification was decided in residual category as "others" - 71059000.

**Q.8** Did you see the impugned goods before filing the shipping bills?

**Ans.** No. We did not see these goods exported by the said three exporters before entering for exportation or ever.

**Q.9.** Did you know that the goods which were being exported are "Garnet"?

**Ans.** No. We are not aware of it. As per the Export Invoices the goods were "Industrial Grit".

**Q.10.** How many Shipping bills filed in a year and what is the average agency fee charge of your CB i.e. M/s Dinsha Shipping Agency for 20 ft container for the services (Including Docs Stuffing, Clearance, Gate In and Documentation)?

**Ans.** Our CB Agency files approx 250-300 Shipping Bills per year. The average charge is 5000-5500/ per shipping Bill.

**Q.11.** Why you charge Rs. 35000/- per container?

**Ans.** This 35000/- includes (Including charges for Docks Stuffing, Clearance, Gate In and Documentation). Our Agency charges only Rs. 5000/- for filing shipping bill.

**Q.12.** Can you produce a similar invoice issued by your agency which includes charges of Docs Stuffing, Clearance, Gate In and Documentation?

**Ans.** I hereby submit self attested copies of invoices raised by M/s. Dinsha Shipping Agency - against 05 export shipments by M/s Globe Impex(IEC-CVLPP0833); 03 export shipments of M/s. R. N. Minerals (IEC-AGVPP8081H); and 21 export shipments of M/s. Mineral World (IEC-LMZPS7297D).

**Q.13.** Do you have anything else to say in the matter?

**Ans.** I humbly request you to take lenient view as we have fulfilled our duty towards customs as per CBLR 2018. I further wish to state that one consignment of one of my company's other client i.e. M/s. AB's Industries (IEC-JPWPS0957E) was intercepted (S/B No. 4924390 dtd. 28.09.2021). In this consignment, though the goods were declared as "Industrial Grit", on testing goods were found to be Garnet which I am given to understand is not freely exportable. As far as the three exporters viz. M/s. Globe Impex (IEC-CVLPP0833), M/s. R. N. Minerals (IEC-AGVPP8081H) & M/s. Mineral World (IEC-LMZPS7297D) are concerned no such discrepancy was found by Customs during the process of export.

①/25  
25/5/23



The above statement of mine running into 03 pages (serially mentioned page 1 to 3) has been recorded as my true, correct and voluntary statement without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400 707 as per my say and as per my request and I certify that it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I, therefore, affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add.



Mr Ulhas Ramdas Gate  
M/s. Dinsha Shipping Agency  
(11/2234)

Typed, retrieved and recorded  
before me



(Deepak M. Ingale)  
SIO/SIIB(X)



## R. N. MINERAL

Manufacturer Exporter & Importer of All Kinds of Minerals  
C 201, NEW TULIP VALLEY OF FLOWER  
THAKUR VILLAGE KANDIVALI (E) MUMBAI 400101  
MOBILE: +91 99205 99796 / E-MAIL: MINERALRN@GMAIL.COM

### INVOICE

(ORIGINAL INVOICE)

**EXPORTER :**

M/S R N MINERAL  
OFFICE 109 DIMPLE ARCADE  
THAKUR COMPLEX KANDIVALI EAST  
MUMBAI 400101 MAHARASHTRA  
INDIA

**INVOICE NO.**

RNM-04/2021-22

**DATE**

30.08.2021

**EXPORTER IEC NO.**

AGVPP8081H

**BANK DETAILS :-**

**BANK** HDFC BANK  
**ACCOUNT NO.** 59241119971905  
**BRANCH OF BANK** THAKUR VILLAGE, MUMBAI  
**SWIFT CODE** HDFCINBBXXX  
**IFSC CODE** HDFC0001265

**CONSIGNEE :**

M/S: NFTB General Trading LLC  
Office no. 27, Al Sharifi Building 1,  
Al Karama, Opposite General Post Office  
PO Box: 88267 Dubai UAE  
M: +971 508658477  
Contact: Mr. Naveen Barboza

**NOTIFY PARTY :**

M/S: NFTB General Trading LLC  
Office no. 27, Al Sharifi Building 1,  
Al Karama, Opposite General Post Office  
PO Box: 88267 Dubai UAE  
M: +971 508658477  
Contact: Mr. Naveen Barboza

PRE-CARRIAGE BY  
ROAD

PRE-CARRIAGE RECEIPT AT

COUNTRY OF ORIGIN  
INDIA

COUNTRY OF FINAL DESTINATION  
UAE

VESSEL / FLIGHT NO.

PORT OF LOADING  
Nhava Sheva

TERMS OF DELIVERY AND PAYMENTS :

DELIVERY TO PORT AS PER CONTRACT

PORT OF DISCHARGE  
JEBEL ALI

FINAL DESTINATION  
UAE

PAYMENT TERMS :- Payment 60 Days After Delivery

NO. OF CONT & MARK	NO. & KIND PACKING	DESCRIPTION OF GOODS	QTY ( IN MT)	RATE USD	AMOUNT USD
6 CONTAINERS	168 BAGS	INDUSTRIAL GRIT (HS CODE: 71059000) PRODUCT CODE: RNM21/2040/04 LOT NO: RNM/2021-22/04 1 MT BAG	168 MT	150	\$25,200.00
QTY	NETT WEIGHT	GROSS WEIGHT	CIF JEBEL ALI PORT		25,200.00
168 MT	168.00 MT	168.30 MT	FREIGHT	X	
			INSURANCE		
			CIF JEBEL ALI PORT		\$25,200.00

AMT. IN USD TWENTY-FIVE THOUSAND TWO HUNDRED DOLLAR ONLY

R N MINERAL

**DECLARATION:**

We Declare that this invoice shows the actual price of the goods Described and that particulars are true and correct.

AUTHORIZED SIGNATORY

  
RNM R. N. MINERAL





## R. N. MINERAL

Manufacturer Exporter & Importer of All Kinds of Minerals  
C-201, NEW TULIP VALLEY OF FLOWER  
THAKUR VILLAGE KANDIVALI (E) MUMBAI 400101  
MOBILE: +91 99205 99796 / E-MAIL: MINERALRN@GMAIL.COM

### PACKAGING LIST

(ORIGINAL PACKING LIST)

**EXPORTER :**

M/S R N MINERAL  
OFFICE 109 DIMPLE  
THAKUR COMPLEX KANDIVALI EAST  
MUMBAI 400101 MAHARASHTRA  
INDIA

**INVOICE NO.**

RNM-04/2021-22

**DATE**

30.08.2021

**EXPORTER IEC NO.**

AGVPP8081H

**BANK DETAILS :-**

**BANK** HDFC BANK  
**ACCOUNT NO.** 59241119971905  
**BANK BRANCH** THAKUR VILLAGE, MUMBAI  
**SWIFT CODE** HDFCINBBXXX  
**IFSC CODE** HDFC0001265

**CONSIGNEE :**

M/S: NFTB General Trading LLC  
Office no. 27, Al Sharifi Building 1,  
Al Karama, Opposite General Post Office  
PO Box: 88267 Dubai UAE  
M: +971 508658477  
Contact: Mr. Naveen Barboza

**NOTIFY PARTY :**

M/S: NFTB General Trading LLC  
Office no. 27, Al Sharifi Building 1,  
Al Karama, Opposite General Post Office  
PO Box: 88267 Dubai UAE  
M: +971 508658477  
Contact: Mr. Naveen Barboza

**PRE-CARRIAGE BY****PRE-CARRIAGE RECEIPT AT****COUNTRY OF ORIGIN**

INDIA

**COUNTRY OF FINAL DESTINATION**

UAE

**VESSEL / FLIGHT NO.****PORT OF LOADING**

Nhava Sheva

**TERMS OF DELIVERY AND PAYMENTS :**

**DELIVERY TO PORT** AS PER CONTRACT

**PORT OF DISCHARGE**

JEBEL ALI

**FINAL DESTINATION**

UAE

**PAYMENT TERMS :-** Payment 60 Days after delivery

**NO. OF CONT &  
MARK**

**NO. & KIND  
PACKING**

**DESCRIPTION OF GOODS****QUANTITY**

**GROSS  
WEIGHT(MT)**

**NET  
WEIGHT(MT)**

6  
CONTAINERS

168 BAGS

INDUSTRIAL GRIT  
(HS CODE: 71059000)

168  
MT

168.30  
MT

168 MT

PRODUCT CODE: RNM21/2040/04  
LOT NO: RNM/2021-22/04  
1 MT BAG

168 MT

168.30 MT


168 MT

**DECLARATION:**

We Declare that this invoice shows the actual price of the goods Described and that particulars are true and correct.

R N MINERAL

AUTHORIZED SIGNATORY

  
R N MINERAL





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

Port Code	SB No	SB Date
INNSA1	4243105	31-AUG-21
IEC/Br	AGVPP8081H	0
GSTIN/TYPE	27AGVPP8081H1ZK GSN	
CB CODE	AAMFD0294RCH002	
TYPE	INV	ITEM
Nos	1	1
PKG	168	G.WT MTS
		168300



\* SB22070920211637

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

**PART - I - SHIPPING BILL SUMMARY**

A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBGING	5.MEIS	6.DBK	7.ROSL	8.DEEC/DFIA	9.DFRC	10.RE-EXP	11.LUT	
	SEA	Y	Y	N	N	N	N	N	N		Y	
B DECLARANT DETAILS	12.PORT OF LOADING		INNSA1 (Jawaharlal Nehru (Nh)			13.COUNTRY OF FINAL DESTINATION		UNITED ARAB EMIRATES				
	14.STATE OF ORIGIN		MAHARASHTRA			15.PORT OF FINAL DESTINATION		AEJEA (Jebel Ali)				
	16.PORT OF DISCHARGE		AEJEA (Jebel Ali)			17.COUNTRY OF DISCHARGE		UNITED ARAB EMIRATES				
	1.EXPORTER'S NAME & ADDRESS					7.CONSIGNEE NAME & ADDRESS						
	R N Mineral					M/S. NTFB GENERAL TRADING LLC						
	C-201, New Tulip Valley Of Flower,					OFFICE NO, 27, AL SHARIFI BUILDING						
	Thakur Village, Kandivali East					1.AL KARAMA, OPPOSITE GENERAL POST OFFICE, PO BOX88267 M						
	Mumbai					AE						
	2.Type Private					8. GSTIN / TYPE						
	3. AD CODE: 0510819					27AGVPP8081H1ZK GSN						
C VALU SUMMA	1.FOB VALUE		2.FREIGHT		3.INSURANC		4.DISCOU		5.COM			
	1778700		73500		0		0		0			
	6.DEDUCTIONS		7.P/C		8.DUTY		9.CESS					
	0		0									
E MANIFEST DETAILS	1.MAWB NO.		2.MAWB DT		3.HAWB NO.		4.HAWB DT		N.O.C.			
G EQUIPMENT DETAILS	1.CONTAINER		2.SEAL		3.DATE		4.S No					
I ANNEX DETAILS	1.SEAL TYPE		2.NATURE OF CARGO			3.NO. OF PACKETS		4.NO. OF CONTAINERS		5.LOOSE PACKETS		
	WAREHOUSE SEALED		CONTAINERISED			168		0		0		
J PROCESS DETAILS	6.MARKS & NUMBERS		AS PER INVOICE									
	1.EVENT		2.DATE		3.TIME		4.LEO NO.		32/17			
	5.Submission		31-AUG-21		12:01		6.LEO Date.		07-SEP-21			
5.Assessment		02-SEP-21		00:00		8.BRC Realisation Date		30-JUN-22				
7.Examination		07-SEP-21		00:00								
9.LEO		07-SEP-21		16:00								

**Signature Not Verified**

Digitally signed by DS CENTRAL BOARD  
OF INDIRECT TAXES AND CUSTOMS 04  
Date: 2021.09.07 16:38:48 IST  
Reason: CUSTOMS  
Location: INDIA

**Glossary**

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

Scan QR Code using ICETRAK Mobile App for authentication.  
Visit ICEGATE portal to verify latest version\*.





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

Port Code	SB No	SB Date
INNSA1	4243105	31-AUG-21
IEC/Br	AGVPP8081H	0
GSTIN/TYPE	27AGVPP8081H1ZK GSN	
CB CODE	AAMFD0294RCH002	
TYPE	INV	ITEM
Nos	1	1
PKG	168	G.WT MTS
		168300



\*SB22070920211637

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

**PART - II - INVOICE DETAILS**

A. REF	1.S.No	2.INVOICE No. & Dt.	3.P.O.No. & Dt.	4.LoC No. & Dt	5.Contract No.&Dt	6.AD code	7.INVTERM		
	1	RNM-04/2021-22 30/08/2021				0510819	CF		
B. TRANSACTION PARTIES	1.EXPORTER'S NAME & ADDRESS			2.BUYER'S NAME & ADDRESS					
	R N Mineral C-201, New Tulip Valley Of Flower, Thakur Village, Kandivali East 400101			M/S, NFTB GENERAL TRADING LLC OFFICE NO, 27, AL SHARIFI BUILDING 1,AL KARAMA, OPPOSITE GENERAL POST OFFICE, PO BOX88267 M +971 508658					
	3.THIRD PARTY NAME & ADDRESS			4.BUYER AEO STATUS					
C.VAL DTLS	1.INVOICE VALUE	2.FOB VALUE	3.FREIGHT	4.INSURANCE	5.DISCOUNT	6.COMMISON	7.DEDUCT	8.P/C	9.EXCHANGE RATE
	25200	24200	1000	0	0	0	0		1 USD INR 73.5
	USD	USD	USD						
D. ITEM DETAILS	1.ItemSNo	2.HS CD	3.DESRIPTION		4.QUANTITY	5.UQC	6.RATE	7.VALUE(F/C)	
	1	71059000	INDUSTRIAL GRIT PRODUCT CODE - RNM21/204 0/04 LOT NO RNM/2021-22/04 1 MT BAG		168	MTS	150	25200	

**Glossary**

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

Scan QR Code using ICETRAK Mobile App for authentication.  
Visit ICEGATE portal to verify latest version\*.

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

Port Code	SB No	SB Date
INNSA1	4243105	31-AUG-21
IEC/Br	AGVPP8081H	0
GSTIN/TYPER	27AGVPP8081H1ZK GSN	
CB CODE	AAMFD0294RCH002	
TYPE	INV	ITEM
Nos	1	1
PKG	168	G.WT MTS
		168300



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

\* SB22070920211637

**PART - III - ITEM DETAILS**

11.VSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	1	71059000	INDUSTRIAL GRIT PRODUCT CODE - RNM21/204 0/04 LOT NO RNM/2021-22/04 1 MT BAG	168	MTS	150	25200	1778700	11646.25
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD		
			N	LUT			00		
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Free SB Involving Remittance O	168	CTM	MAHARASHTRA	MUMBAI					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	No	N				

INVOICE (1/1)

**GLOSSARY**FOB - Freight On Board, HS CD Harmonized System Code, UQC - Unit Quantity Code, PMV - Present Market Value, CESAM - Cess Amount  
IGSTSTA - IGST Payment Status, VAL - IGST Value, PAID - IGST Amount Paid, SCHCOD - Scheme Code, SQC MSR - Standard Quantity  
Measurement, comp - compensatory, PT Abroad - Preferential treatment Availed AbroadScan QR Code using ICETRAK Mobile App for authentication.  
Visit ICEGATE portal to verify latest version\*.





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

Port Code	SB No	SB Date
INNSA1	4243105	31-AUG-21
IEC/Br	AGVPP8081H	0
GSTIN/TYPE	27AGVPP8081H1ZK GSN	
CB CODE	AAMFD0294RCH002	
TYPE	INV	ITEM
Nos	1	1
PKG	168	G.WT MTS
		168300



\*SB22070920211637

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

**PART - IV - EXPORT SCHEME DETAILS**

**A. DRAWBACK & ROSL CLAIM**

1.INV SNO	2.ITEM SNO	3.DBK SNO.	4.QTY/WT	5.VALUE	6.RATE	7.DBK AMT	8.REBATE	9.AMOUNT	10.DBK+ROSL
-----------	------------	------------	----------	---------	--------	-----------	----------	----------	-------------

**B. AA / DFIA LICENCE DETAILS**

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

**C. JOBBING DETAILS**

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

**D. SINGLE WINDOW DECLARATION**

1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	CHR	SQC			168	CTM
1	1	DTY	GCESS			0	INR
1	1	DTY	RDT	RODTEPN		168	CTM
1	1	ORC	DOO	482			
1	1	ORC	EPT	NCPTI			
1	1	ORC	STO	27			

**E. SINGLE WINDOW DECLARATION - CONSTITUENTS**

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

**F. SINGLE WINDOW DECLARATION - CONTROL**

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

**G.SUPPORTING DOCUMENTS**

1.INVSN	2.ITMSN	3.DOC TYP	4. ICEGATE ID	5. IRN	6.PARTY CD	7.ISSUE PLA	8.ISS DT	9.EXP DT
1	1	331000	DINSHA5270	2021083100017568		MAHARASHTR	30-AUG-21	
1	1	934000	DINSHA5270	2021083100017567		MAHARASHTR	30-AUG-21	

**H.INVOICE DETAILS**

1.SNO	2.INVOICE NO	3.INVOICE AMOUNT	4.CURRENCY
1	RNM-04/2021-22	25200	USD

**I.CONTAINER DETAILS**

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

**J.AR4 DETAILS**

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

**K. THIRD PARTY DETAILS**

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

**L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS**

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

**M. RODTEP DETAILS**

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

**Glossary**

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

Scan QR Code using ICETRAK Mobile App for authentication.  
Visit ICEGATE portal to verify latest version\*.



**INDIAN CUSTOMS EDI SYSTEM**

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

Port Code	SB No		SB Date	
INNSA1	4243105		31-AUG-21	
IEC/Br	AGVPP8081H		0	
GSTIN/TYPE	27AGVPP8081H1ZK GSN			
CB CODE	AAMFD0294RCH002			
TYPE	INV	ITEM		CONT
Nos	1	1		0
PKG	168	G.WT	MTS	168300



\* SB22070920211637

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

**PART - V - DECLARATIONS****A. DECLARATION STATEMENT**

LET EXPORT COPY

**B. AUTHORIZED SIGNATORY**

DATE

AUTHORIZED SIGNATORY

CHA NAME :AAMFD0294RCH002

PLACE

Scan QR Code using ICETRAK Mobile App for authentication.  
Visit ICEGATE portal to verify latest version\*.



## Tax Invoice

**A.P.CARGO ENTERPRISES (FROM 01/04/2020 -31/03/2024)**

Ground Floor , 8A, NBC Complex,  
Sector 11, CBD Belapur, Navi Mumbai  
Pin Code :- 400614  
GST NO. 27ABSFA3128J1Z6

Phone : 022-49746847 Fax : Email : ulhas.apcargo@gmail.com

TO,

**R N MINERAL**

109 DIMPLE ARCADE,  
THAKUR COMPLEX  
KANDIVALI EAST  
MUMBAI- 400101  
MOB - +919920599796  
E-MAIL- MINERALRN@GMAIL.COM  
GSTIN: 27AGVPP8081H1ZK

**BILL NO. : EXP/070/21-22****DT: 14-Sep-2021****JOB NO. : 168****PORT. : JEBEL ALI****INV. NO. : RNM/04/21-22****DT: 30-Aug-2021****B/E NO. / SB No.:** 4243105**DT.:** 31-Aug-2021**B. L. No. :****IGM/ITEM NO. :****DT.:****PKGS. : 168 PKGS****GR. WT. : 168300.00 KGS****NT. WT. : 168000.00 KGS****ITEM DESC. : INDUSTRIAL GRIT**

PARTICULARS	Service Code Tariff	AMOUNT (Rs.)
OCEAN FREIGHT CHARGES \$800 PER CNT. X 06 CONT= 4800 Rs. 3,72,000.00/-	996713	3,72,000.00
TERMINAL HANDLING CHARGES FACTORY STUFF 9500 X 6 CONT. Rs. 57,000.00/-	996713	57,000.00
VGM CHARGES(GST) 1500 X 6 CONT. Rs. 9,000.00/-	996713	9,000.00
DOCUMENTATION CHARGES	996713	4,500.00
B/L SURRENDER CHARGES	996713	3,500.00
CLEARING CHARGES 1000 X 6 CONT. Rs. 6,000.00/-	996713	6,000.00
C/O CHARGES(GST)	996713	1,000.00
CFS HANDLING CHARGES(GST) 12500 X 6 CONT. Rs. 75,000.00/-	996713	75,000.00
EMPTY CONTAINER MOVEMENT(GST) 2000 X 6 CONT. Rs. 12,000.00/-	996713	12,000.00
STUFFING & CONT MOVEMENT CHARGES(GST) 2500 X 6 CONT. Rs. 15,000.00/-	996713	15,000.00
CARTING CHARGES(GST) 100 X 168 Rs. 16,800.00/-	996713	16,800.00
CGST 9%		17,982.00
SGST 9%		17,982.00
<b>TOTAL (Rs.)</b>		<b>6,07,764.00</b>
<b>LESS : ADVANCE (Rs.)</b>		
<b>BILL AMT.(Rs.)</b>		<b>6,07,764.00</b>

**BILL AMT. (In Words) : INR Six Lakh Seven Thousand Seven Hundred Sixty Four Only**

PAN : ABSFA3128J  
GSTIN/UID : 27ABSFA3128J1Z6

For A.P.CARGO ENTERPRISES (FROM 01/04/2020 -31/03/2024)

Note : Interest will be charged @ 15% per annum on all accounts outstanding beyond 7 days.

**Bank Details****Authorised Signatory**

**A/c Name : A.P.CARGO ENTERPRISES (FROM 01/04/2020 -31/03/2024)**

**A/c No : 259833510321**

**Bank Name : INDUSLAND BANK**

**IFSC Code : INDB0000470**

**Bank Code :**


**Branch : MUMBAI**

This is a Computer Generated Invoice



# R. N. MINERAL

Manufacturer Exporter & Importer of All Kinds of Minerals  
C-201, NEW TULIP VALLEY OF FLOWER  
THAKUR VILLAGE KANDIVALI (E) MUMBAI 400101  
MOBILE: +91 99205 99796 / E-MAIL: MINERALRN@GMAIL.COM

INVOICE						(ORIGINAL INVOICE)		
<b>EXPORTER :</b> M/S R N MINERAL OFFICE 109 DIMPLE ARCADE THAKUR COMPLEX KANDIVALI EAST MUMBAI 400101 MAHARASHTRA INDIA			<b>INVOICE NO.</b> RNM-03/2021-22		<b>DATE</b> 25.08.2021		<b>EXPORTER IEC NO.</b> AGVPP8081H	
			<b>BANK DETAILS :-</b>					
			<b>BANK</b> HDFC BANK					
			<b>ACCOUNT NO.</b> 59241119971905					
			<b>BRANCH OF BANK</b> THAKUR VILLAGE, MUMBAI					
			<b>SWIFT CODE</b> HDFCIN8BXXX					
			<b>IFSC CODE</b> HDFC0001265					
<b>CONSIGNEE :</b> M/S: NFTB General Trading LLC Office no. 27, Al Sharifi Building 1, Al Karama, Opposite General Post Office PO Box: 88267 Dubai UAE M: +971 508658477 Contact: Mr. Naveen Barboza			<b>NOTIFY PARTY :</b> M/S: NFTB General Trading LLC Office no. 27, Al Sharifi Building 1, Al Karama, Opposite General Post Office PO Box: 88267 Dubai UAE M: +971 508658477 Contact: Mr. Naveen Barboza					
<b>PRE-CARRIAGE BY</b> ROAD		<b>PRE-CARRIAGE RECEIPT AT</b>		<b>COUNTRY OF ORIGIN</b> INDIA		<b>COUNTRY OF FINAL DESTINATION</b> UAE		
<b>VESSEL / FLIGHT NO.</b>		<b>PORT OF LOADING</b> Nhava Sheva		<b>TERMS OF DELIVERY AND PAYMENTS :</b>				
<b>PORT OF DISCHARGE</b> JEBEL ALI		<b>FINAL DESTINATION</b> UAE		<b>DELIVERY TO PORT</b> AS PER CONTRACT				
				<b>PAYMENT TERMS :-</b> 50% ADVANCE & 50% AGAINST SCANNED B/L				
<b>NO. OF CONT &amp; MARK</b>	<b>NO. &amp; KIND PACKING</b>	<b>DESCRIPTION OF GOODS</b>			<b>QTY ( IN MT)</b>	<b>RATE USD</b>	<b>AMOUNT USD</b>	
3 CONTAINERS	84 BAGS	INDUSTRIAL GRIT (HS CODE: 71059000) PRODUCT CODE: RNM21/2040/03 LOT NO: RNM/2021-22/03 1 MT BAG			84 MT	150	\$12,600.00	
<b>QTY</b>	<b>NETT WEIGHT</b>	<b>GROSS WEIGHT</b>	<b>CIF JEBEL ALI PORT</b>				12,600.00	
84 MT	84.00 MT	84.30 MT	<b>FREIGHT</b>		X			
			<b>INSURANCE</b>					
			<b>CIF JEBEL ALI PORT</b>				\$12,600.00	
<b>AMT. IN USD TWELVE THOUSAND SIX HUNDRED DOLLAR ONLY</b>								
<b>DECLARATION:</b> We Declare that this invoice shows the actual price of the goods Described and that particulars are true and correct.								
								

RNM R. N. MINERAL





## R. N. MINERAL

Manufacturer Exporter & Importer of All Kinds of Minerals  
C-201, NEW TULIP VALLEY OF FLOWER  
THAKUR VILLAGE KANDIVALI (E) MUMBAI 400101  
MOBILE: +91 99205 99796 / E-MAIL: MINERALRN@GMAIL.COM

### PACKAGING LIST

(ORIGINAL PACKING LIST)

**EXPORTER :**

M/S R N MINERAL  
OFFICE 109 DIMPLE  
THAKUR COMPLEX KANDIVALI EAST  
MUMBAI 400101 MAHARASHTRA  
INDIA

**INVOICE NO.**

RNM-03/2021-22

**DATE**

25.08.2021

**EXPORTER IEC NO.**

AGVPP8081H

**BANK DETAILS :-**

**BANK** HDFC BANK  
**ACCOUNT NO.** 59241119971905  
**BANK BRANCH** THAKUR VILLAGE, MUMBAI  
**SWIFT CODE** HDFCINBBXXX  
**IFSC CODE** HDFC0001265

**CONSIGNEE :**

M/S: NTFB General Trading LLC  
Office no. 27, Al Sharifi Building 1,  
Al Karama, Opposite General Post Office  
PO Box: 88267 Dubai UAE  
M: +971 508658477  
Contact: Mr. Naveen Barboza

**NOTIFY PARTY :**

M/S: NTFB General Trading LLC  
Office no. 27, Al Sharifi Building 1,  
Al Karama, Opposite General Post Office  
PO Box: 88267 Dubai UAE  
M: +971 508658477  
Contact: Mr. Naveen Barboza

**PRE-CARRIAGE BY****PRE-CARRIAGE RECEIPT AT****COUNTRY OF ORIGIN**

INDIA

**COUNTRY OF FINAL DESTINATION**

UAE

**VESSEL / FLIGHT NO.****PORT OF LOADING**

Nhava Sheva

**TERMS OF DELIVERY AND PAYMENTS :**

**DELIVERY TO PORT** AS PER CONTRACT

**PORT OF DISCHARGE****FINAL DESTINATION**

UAE

**PAYMENT TERMS :-** 50% ADVANCE & 50% AGAINST  
SCANNED B/L

JEBEL ALI

**NO. OF CONT &  
MARK**

**NO. & KIND  
PACKING**

**DESCRIPTION OF GOODS****QUANTITY**

**GROSS  
WEIGHT(MT)**

**NET  
WEIGHT(MT)**

3  
CONTAINERS

84 BAGS

INDUSTRIAL GRIT  
(HS CODE: 71059000)

PRODUCT CODE: RNM21/2040/03  
LOT NO: RNM/2021-22/03  
1 MT BAG

84  
MT

84.30  
MT

84 MT

84 MT

84.30 MT

84 MT

**DECLARATION:**

We Declare that this invoice shows the actual price of the  
goods Described and that particulars are true and correct.



AUTHORIZED SIGNATORY

RNM R. N. MINERAL



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

Port Code	SB No	SB Date
INNSA1	4104843	25-AUG-21
IEC/Br	AGVPP8081H	0
GSTIN/TYPE	27AGVPP8081H1ZK GSN	
CB CODE	AAMFD0294RCH002	
TYPE	INV	ITEM
Nos	1	1
PKG	84	G.WT MTS
		84300



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

\* SB22270820211642

**PART - I - SHIPPING BILL SUMMARY**

A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBING	5.MEIS	6.DBK	7.ROSL	8.DEEC/DFIA	9.DFRC	10.RE-EXP	11.LUT	
	SEA	N	Y	N	N	N	N	N	N		Y	
B DECLARANT DETAILS	12.PORT OF LOADING					13.COUNTRY OF FINAL DESTINATION					UNITED ARAB EMIRATES	
	14.STATE OF ORIGIN					15.PORT OF FINAL DESTINATION					AEJEA (Jebel Ali)	
	16.PORT OF DISCHARGE					17.COUNTRY OF DISCHARGE					UNITED ARAB EMIRATES	
	1.EXPORTER'S NAME & ADDRESS					7.CONSIGNEE NAME & ADDRESS						
	R N Mineral					M/S, NFTB GENERAL TRADING LLC						
	C-201, New Tulip Valley Of Flower, Thakur Village, Kandivali East Mumbai					OFFICE NO, 27, AL SHARIFI BUILDING 1, AL KARAMA, OPPOSITE GENERAL POST OFFICE, PO BOX88267 M AE						
C VALU SUMMA	3. AD CODE:		0510819		8. GSTIN / TYPE		27AGVPP8081H1ZK GSN					
	4.RBI WAIVER NO.& DT				9.FOREX BANK A/C NO.		59XXXXXXXXXX905					
	5.CB NAME		DINSHA SHIPPING AGENCY		10.DBK BANK A/C NO.							
	6.AEO				11. IFSC NO.							
E MANIFEST DETAILS	1.FOB VALUE		2.FREIGHT		3.INSURANCE		4.DISCOU		5.COM			
	911400		14700		0		0		0			
	6.DEDUCTIONS		7.P/C		8.DUTY		9.CESS					
	0		0									
G EQUIPMENT DETAILS	1.MAWB NO.		2.MAWB DT		3.HAWB NO.		4.HAWB DT		N.O.C.			
I ANNEX DETAILS	1.CONTAINER		2.SEAL		3.DATE		4.S No					
J PROCESS DETAILS	1.SEAL TYPE		2.NATURE OF CARGO		3.NO. OF PACKETS		4.NO. OF CONTAINERS		5.LOOSE PACKETS			
	WAREHOUSE SEALED		CONTAINERISED		84		0		0			
	6.MARKS & NUMBERS		AS PER INVOICE									
J PROCESS DETAILS	1.EVENT		2.DATE		3.TIME		4.LEO NO.		32/20			
	5.Submission		25-AUG-21		14:23		6.LEO Date.		27-AUG-21			
	5.Assessment		25-AUG-21		00:00		8.BRC Realisation Date		31-MAY-22			
	7.Examination		27-AUG-21		00:00							
9.LEO		27-AUG-21		16:36								

**Signature Not Verified**Digitally signed by DS CENTRAL BOARD  
OF INDIRECT TAXES AND CUSTOMS 04  
Date: 2021.08.27 16:48:44 IST  
Reason: CUSTOMS  
Location: INDIA**Glossary**A: ASSESS - Assessed, EXMN - Examined, MEIS - Merchandise Export Incentive Scheme, DBK - Drawback, ROSL - Rebate of State Levies,  
DEEC - Duty Exemption Entitlement Certificate, DFRC - Duty Free Replenishment Certificate, LUT - Letter of Under Taking. B: CB - Customs Broker  
AD Authorized Dealer, AEO - Authorized Economic Operator, UCR - Unique Customs Reference C: DISCOU - Discount, COM - Commission,  
P/C Packing Charges, D: EX. PR. - Export Promotions E: MAWB / HAWB - Master / House Airway Bill Number J: BRC - Bank Realisation CertificateScan QR Code using ICETRAK Mobile App for authentication.  
Visit ICEGATE portal to verify latest version\*.



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

Port Code	SB No	SB Date
INNSA1	4104843	25-AUG-21
IEC/Br	AGVPP8081H	0
GSTIN/TYPE	27AGVPP8081H1ZK GSN	
CB CODE	AAMFD0294RCH002	
TYPE	INV	ITEM
Nos	1	1
PKG	84	G.WT MTS
		84300



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

\*SB22270820211642

**PART - II - INVOICE DETAILS**

A. REF		1.S.No	2.INVOICE No. & Dt.	3.P.O.No. & Dt.	4.LoC No. & Dt	5.Contract No.&Dt	6.AD code	7.INVTERM		
		1	RNM-03/2021-22 25/08/2021				0510819	CF		
B. TRANSACTION PARTIES	1.EXPORTER'S NAME & ADDRESS				2.BUYER'S NAME & ADDRESS					
	R N Mineral				M/S, NFTB GENERAL TRADING LLC					
	C-201, New Tulip Valley Of Flower,				OFFICE NO, 27, AL SHARIFI BUILDING					
	Thakur Village, Kandivali East				1,AL KARAMA, OPPOSITE GENERAL POST					
	400101				OFFICE, PO BOX88267 M +971 508658					
	3.THIRD PARTY NAME & ADDRESS				4.BUYER AEO STATUS					
C.VAL DTLs	1.INVOICE VALUE		2.FOB VALUE	3.FREIGHT	4.INSURANCE	5.DISCOUNT	6.COMMISON	7.DEDUCT	8.P/C	9.EXCHANGE RATE
	12600 USD		12400 USD	200 USD	0	0	0	0		1 USD INR 73.5
D. ITEM DETAILS	1.ItemSNo	2.HS CD	3.DESRIPTION			4.QUANTITY	5.UQC	6.RATE	7.VALUE(F/C)	
	1	71059000	INDUSTRIAL GRIT PRODUCT CODE - RNM21/204 0/03 LOT NO RNM/2021-22/03 1 MT BAG			84	MTS	150	12600	

**Glossary**A: Ref - Reference P.O. - Purchase Order, LoC - Letter of Credit, AD - Authorised Dealer C: VAL DTLS - Valuation Details  
FOB - Freight On Board, DEDUCT - Deduction, P/C - Packing Charge D: HS CD - Harmonized System Code, UQC - Unit Quantity CodeScan QR Code using ICETRAK Mobile App for authentication.  
Visit ICEGATE portal to verify latest version\*.

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

Port Code	SB No	SB Date
INNSA1	4104843	25-AUG-21
IEC/Br	AGVPP8081H	0
GSTIN/TYPE	27AGVPP8081H1ZK GSN	
CB CODE	AAMFD0294RCH002	
TYPE	INV	ITEM
Nos	1	1
PKG	84	G.WT
		MTS
		84300



\* SB22270820211642

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

**PART - III - ITEM DETAILS**

1.INVSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	1	71059000	INDUSTRIAL GRIT PRODUCT CODE - RNM21/204 0/03 LOT NO RNM/2021-22/03 1 MT BAG	84	MTS	150	12600	911400	11935
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD		
			N	LUT			00		
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Free SB Involving Remittance O	84	CTM	MAHARASHTRA	MUMBAI					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	No	N				

INVOICE (1/1)

**GLOSSARY**FOB - Freight On Board, HS CD Harmonized System Code, UQC - Unit Quantity Code, PMV - Present Market Value, CESAM - Cess Amount  
IGSTSTA - IGST Payment Status, VAL - IGST Value, PAID - IGST Amount Paid, SCHCOD - Scheme Code, SQC MSR - Standard Quantity  
Measurement, comp - compensatory, PT Abroad - Preferential treatment Availed AbroadScan QR Code using ICETRAK Mobile App for authentication.  
Visit ICEGATE portal to verify latest version\*.





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

Port Code	SB No	SB Date
INNSA1	4104843	25-AUG-21
IEC/Br	AGVPP8081H	0
GSTIN/TYPE	27AGVPP8081H1ZK GSN	
CB CODE	AAMFD0294RCH002	
TYPE	INV	ITEM
Nos	1	1
PKG	84	G.WT MTS
		84300

\*SB22270820211642



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

**PART - IV - EXPORT SCHEME DETAILS**

**A. DRAWBACK & ROSL CLAIM**

1.INV SNO	2.ITEM SNO	3.DBK SNO.	4.QTY/WT	5.VALUE	6.RATE	7.DBK AMT	8.REBATE	9.AMOUNT	10.DBK+ROSL
-----------	------------	------------	----------	---------	--------	-----------	----------	----------	-------------

**B. AA / DFIA LICENCE DETAILS**

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

**C. JOBBING DETAILS**

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

**D. SINGLE WINDOW DECLARATION**

1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	CHR	SQC			84	CTM
1	1	DTY	RDT	RODTEPN		84	CTM
1	1	ORC	EPT	NCPTI			
1	1	ORC	STO	27			
1	1	ORC	DOO	482			
1	1	DTY	GCESS			0	INR

**E. SINGLE WINDOW DECLARATION - CONSTITUENTS**

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

**F. SINGLE WINDOW DECLARATION - CONTROL**

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

**G.SUPPORTING DOCUMENTS**

1.INVSN	2.ITMSNO	3 DOCTYPCD	4. ICEGATE ID	5. IRN	6.PARTY CD	7.ISSUE PLA	8.ISS DT	9.EXP DT
1	1	934000	DINSHA5270	2021082500047894		MAHARASHTR	25-AUG-21	
1	1	331000	DINSHA5270	2021082500047895		MAHARASHTR	25-AUG-21	

**H.INVOICE DETAILS**

1.SNO	2.INVOICE NO	3.INVOICE AMOUNT	4.CURRENCY
1	RNM-03/2021-22	12600	USD

**I.CONTAINER DETAILS**

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

**J.AR4 DETAILS**

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

**K. THIRD PARTY DETAILS**

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

**L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS**

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

**M. RODTEP DETAILS**

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

**Glossary**

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

Scan QR Code using ICETRAK Mobile App for authentication.  
Visit ICEGATE portal to verify latest version\*.



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

Port Code	SB No		SB Date	
INNSA1	4104843		25-AUG-21	
IEC/Br	AGVPP8081H		0	
GSTIN/TYPE	27AGVPP8081H1ZK GSN			
CB CODE	AAMFD0294RCH002			
TYPE	INV	ITEM		CONT
Nos	1	1		0
PKG	84	G.WT	MTS	84300



\* SB22270820211642

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

**PART - V - DECLARATIONS****A. DECLARATION STATEMENT**

LET EXPORT COPY

**B. AUTHORIZED SIGNATORY**

DATE

AUTHORIZED SIGNATORY

CHA NAME :AAMFD0294RCH002

PLACE

Scan QR Code using ICETRAK Mobile App for authentication.  
Visit ICEGATE portal to verify latest version\*.



## Tax Invoice



# A.P.CARGO ENTERPRISES (FROM 01/04/2020 -31/03/2024)

Ground Floor, 8A, NBC Complex,  
Sector 11, CBD Belapur, Navi Mumbai  
Pin Code :- 400614  
GST NO. 27ABSFA3128J1Z6

Phone : 022-49746847 Fax : Email : ulhas.apcargo@gmail.com

**TO,**  
**R N MINERAL**  
109 DIMPLE ARCADE,  
THAKUR COMPLEX  
KANDIVALI EAST  
MUMBAI- 400101  
MOB - +919920599796  
E-MAIL- MINERALRN@GMAIL.COM

**BILL NO. :** EXP/069/21-22

**DT:** 3-Sep-2021

**JOB NO. :** 166

**PORT. :** JEBEL ALI

**INV. NO. :** RNM/03/21-22

**DT:** 25-Aug-2021

**B/E NO. / SB No.:** 4104843

**DT. :** 25-Aug-2021

**B. L. No. :**

**IGM/ITEM NO. :**

**DT. :**

**PKGS. :** 84 PKGS.

**GR. WT. :** 84300.00 KGS

**NT. WT. :** 84000.00 KGS.

**ITEM DESC. :** INDUSTRIAL GRIT

PARTICULARS	Service Code Tariff	AMOUNT (Rs.)
OCEAN FREIGHT CHARGES \$800 PER CNT. X 3 = 2400 Rs. 1,86,000.00/-	996713	1,86,000.00
TERMINAL HANDLING CHARGES FACTORY STUFF 9500 X 3 CONT. Rs. 28,500.00/-	996713	28,500.00
VGM CHARGES(GST) 1500 X 3 CONT. Rs. 4,500.00/-	996713	4,500.00
DOCUMENTATION CHARGES	996713	4,500.00
B/L SURRENDER CHARGES	996713	3,500.00
CLEARING CHARGES 1000 X 3 CONT. Rs. 3,000.00/-	996713	3,000.00
C/O CHARGES(GST)	996713	1,000.00
CFS HANDLING CHARGES(GST) 12500 X 3 CONT. Rs. 37,500.00/-	996713	37,500.00
EMPTY CONTAINER MOVEMENT(GST) 2000 X 3 CONT. Rs. 6,000.00/-	996713	6,000.00
STUFFING & CONT MOVEMENT CHARGES(GST) 2500 X 3 CONT. Rs. 7,500.00/-	996713	7,500.00
CARTING CHARGES(GST) 100 X 84 Rs. 8,400.00/-	996713	8,400.00
CGST 9%		9,396.00
SGST 9%		9,396.00
<b>TOTAL (Rs.)</b>		<b>3,09,192.00</b>
<b>LESS : ADVANCE (Rs.)</b>		
<b>BILL AMT.(Rs.)</b>		<b>3,09,192.00</b>

**BILL AMT. (In Words) :** INR Three Lakh Nine Thousand One Hundred Ninety Two Only

**PAN :** ABSFA3128J  
**GSTIN/UIN :** 27ABSFA3128J1Z6

For A.P.CARGO ENTERPRISES (FROM 01/04/2020 -31/03/2024)

Note : Interest will be charged @ 15% per annum on all accounts outstanding beyond 7 days.

## Bank Details

Authorised Signatory

**A/c Name :** A.P.CARGO ENTERPRISES (FROM 01/04/2020 -31/03/2024)  
**A/c No :** 259833510321  
**IFSC Code :** INDB0000470

**Bank Name :** INDUSLAND BANK  
**Bank Code :**

**Branch :** MUMBAI

This is a Computer Generated Invoice



## R. N. MINERAL

Manufacturer, Exporter & Importer of All Kinds of Minerals  
109 DIMPLE ARCADE, THAKUR COMPLEX  
KANDIVALI EAST MUMBAI 400101  
MOBILE: +91 99205 99796 / E-MAIL: MINERALRN@GMAIL.COM

### INVOICE

(ORIGINAL INVOICE)

**EXPORTER :**

M/S R N MINERAL

OFFICE 109 DIMPLE ARCADE  
THAKUR COMPLEX KANDIVALI EAST  
MUMBAI 400101 MAHARASHTRA  
INDIA

**INVOICE NO.**

RNM-01/2021-22

**DATE**

11.08.2021

**EXPORTER IEC NO.**

AGVPP8081H

**BANK DETAILS :-**

**BANK** HDFC BANK  
**ACCOUNT NO.** 59241119971905  
**BRANCH OF BANK** THAKUR VILLAGE, MUMBAI  
**SWIFT CODE** HDFCINBBXXX  
**IFSC CODE** HDFC0001265

**CONSIGNEE :**

M/S: CHOCOLA PARIS

Al Furosiya Street, Muaither,  
Doha Qatar, Street: 280, Building No: 268  
Zone: 55 - Unit No. 26  
M: +974 70117173  
Contact: Mr. Noushique

**NOTIFY PARTY :**

M/S: CHOCOLA PARIS  
Al Furosiya Street, Muaither,  
Doha Qatar, Street: 280, Building No: 268  
Zone: 55 - Unit No. 26  
M: +974 70117173  
Contact: Mr. Noushique

PRE-CARRIAGE BY  
ROAD

PRE-CARRIAGE RECEIPT AT

COUNTRY OF ORIGIN  
INDIA

COUNTRY OF FINAL DESTINATION  
DOHA, QATAR

VESSEL / FLIGHT NO.

PORT OF LOADING

TERMS OF DELIVERY AND PAYMENTS :

DELIVERY TO PORT AS PER CONTRACT

PORT OF DISCHARGE  
DOHA, QATAR

FINAL DESTINATION  
DOHA, QATAR

PAYMENT TERMS :- 50% ADVANCE & 50% AGAINST  
SCANNED B/L

NO. OF CONT & MARK	NO. & KIND PACKING	DESCRIPTION OF GOODS	QTY ( IN MT)	RATE USD	AMOUNT USD
3 CONTAINERS	84 BAGS	INDUSTRIAL GRIT (HS CODE: 71059000) PRODUCT CODE: RNM21/3060/001 LOT NO: RNM/2021-22/01 1 MT BAG	84 MT	120	\$10,080.00
QTY	NETT WEIGHT	GROSS WEIGHT	CIF DOHA PORT		10,080.00
84 MT	84.00 MT	84.30 MT	FREIGHT	X	
			INSURANCE		
			CIF DOHA PORT		\$10,080.00

AMT. IN USD TEN THOUSAND EIGHTY DOLLAR ONLY

**DECLARATION:**

We Declare that this invoice shows the actual price of the goods Described and that particulars are true and correct.



R.N. MINERAL



**R. N. MINERAL**


Manufacturer-Exporter & Importer of All Kinds of Minerals

CONFIDENTIAL

**PACKAGING LIST**

## PACKAGING LIST

(ORIGINAL PACKING LIST)

<b>EXPORTER :</b> M/S R N MINERAL OFFICE109DIMPLE THAKUR COMPLEX KANDIVALI EAST MUMBAI 400101 MAHARASHTRA INDIA		<b>INVOICE NO.</b> RNM-01/2021-22		<b>DATE</b> 11.08.2021		<b>EXPORTER IEC NO.</b> AGVPP8081H	
		<b>BANK DETAILS :-</b>					
		<b>BANK</b>		HDFC BANK			
		<b>ACCOUNT NO.</b>		59241119971905			
		<b>BANK BRANCH</b>		THAKUR VILLAGE, MUMBAI			
		<b>SWIFT CODE</b>		HDFCINBBXXX			
		<b>IFSC CODE</b>		HDFC0001265			
<b>CONSIGNEE :</b> M/S: CHOCOLA PARIS Al Furousiya Street, Muaither, Doha Qatar, Street: 280, Building No: 268 Zone: 55 – Unit No. 26 M: +974 70117173 Contact: Mr. Noushique		<b>NOTIFY PARTY :</b> M/S: CHOCOLA PARIS Al Furousiya Street, Muaither, Doha Qatar, Street: 280, Building No: 268 Zone: 55 – Unit No. 26 M: +974 70117173 Contact: Mr. Noushique					
<b>PRE-CARRIAGE BY</b> ROAD		<b>PRE- CARRIAGE RECEIPT AT</b>		<b>COUNTRY OF ORIGIN</b> INDIA		<b>COUNTRY OF FINAL DESTINATION</b> DOHA. QATAR	
<b>VESSEL / FLIGHT NO.</b>		<b>PORT OF LOADING</b> NHAVA SHEVA		<b>TERMS OF DELIVERY AND PAYMENTS :</b>			
<b>PORT OF DISCHARGE</b> DOHA. QATAR		<b>FINAL DESTINATION</b> DOHA. QATAR		<b>DELIVERY TO PORT</b> AS PER CONTRACT			
				<b>PAYMENT TERMS :-</b> 50% ADVANCE & 50% AGAINST SCANNED B/L			
<b>NO. OF CONT &amp; MARK</b>	<b>NO. &amp; KIND PACKING</b>	<b>DESCRIPTION OF GOODS</b>		<b>QUANTITY</b>	<b>GROSS WEIGHT(MT)</b>	<b>NET WEIGHT(MT)</b>	
3 CONTAINERS	84 BAGS	INDUSTRIAL GRIT (HS CODE: 71059000)  PRODUCT CODE: RNM21/3060/001 LOT NO: RNM/2021-22/01 1 MT BAG		84 MT	84.30 MT	84 MT	
				84 MT	84.30 MT	84 MT	
<b>DECLARATION:</b> We Declare that this invoice shows the actual price of the goods Described and that particulars are true and correct.							
				 <b>R.N. MINERAL</b> <b>MUMBAI</b> <b>AUTHORIZED SIGNATORY</b>			





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

Port Code	SB No	SB Date
INNSA1	3880845	16-AUG-21
IEC/Br	AGVPP8081H	0
GSTIN/TYPE	27AGVPP8081H1ZK GSN	
CB CODE	AAMFD0294RCH002	
TYPE	INV	ITEM
Nos	1	1
PKG	84	G.WT MTS
		84300

\*SB22200820211649



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

**PART - I - SHIPPING BILL SUMMARY**

A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBING	5.MEIS	6.DBK	7.ROSL	8.DEEC/DFIA	9.DFRC	10.RE-EXP	11.LUT		
	SEA	N	Y	N	N	N	N	N	N		Y		
	12.PORT OF LOADING INNSA1 (Jawaharlal Nehru (Nh)					13.COUNTRY OF FINAL DESTINATION QATAR							
	14.STATE OF ORIGIN MAHARASHTRA					15.PORT OF FINAL DESTINATION QADOH (Doha)							
B DECLARANT DETAILS	16.PORT OF DISCHARGE QADOH (Doha)					17.COUNTRY OF DISCHARGE QATAR							
	1.EXPORTER'S NAME & ADDRESS					7.CONSIGNEE NAME & ADDRESS							
	R N Mineral					M/S, CHOCOLA PARIS							
	C-201, New Tulip Valley Of Flower, Thakur Village, Kandivali East Mumbai					AL FUROUSIYA STREET, MUAITHER DOHA QUTAR, STREET-280, BUILDING NO, 268 , ZONE 55 UNIT NO, 26 MO							
	2.Type Private					QA							
	3. AD CODE: 0510819					8. GSTIN / TYPE 27AGVPP8081H1ZK GSN							
C VALU SUMMA	4.RBI WAIVER NO.& DT					9.FOREX BANK A/C NO. 59XXXXXXXXXX905							
	5.CB NAME DINSHA SHIPPING AGENCY					10.DBK BANK A/C NO.							
	6.AEO					11. IFSC NO.							
	1.FOB VALUE 725192		2.FREIGHT 14680		3.INSURANC 0	4.DISCOU 0	5.COM 0	1.DBK CLAIM 0		2. IGST AMT		3.CESS AMT	
E MANIFEST DETAILS	6.DEDUCTIONS 0		7.P/C 0		8.DUTY		9.CESS		4.IGST VALUE		5.RODTEP AMT 0		
	1.MAWB NO.		2.MAWB DT		3.HAWB NO.4.HAWB DT		N.O.C.		1.SNO 1		2.INV NO. RNM-01/2021-22	3. INV AMT. 10080	4.CURRENC USD
G EQUIPMENT DETAILS	1.CONTAINER		2.SEAL		3.DATE		4.S No		1SR.NO 2.CHALLAN NO 3.PAYMT DT 4.AMOUNT				
I ANNEX DETAILS	1.SEAL TYPE		2.NATURE OF CARGO			3.NO. OF PACKETS		4.NO. OF CONTAINERS		5.LOOSE PACKETS			
	WAREHOUSE SEALED		CONTAINERISED			84		0		0			
	6.MARKS & NUMBERS		AS PER INVOICE										
J PROCESS DETAILS	1.EVENT		2.DATE		3.TIME		4.LEO NO.		32/17				
	5.Submission		16-AUG-21		15:20		6.LEO Date.		20-AUG-21				
	5.Assessment		20-AUG-21		00:00		8.BRC Realisation Date		31-MAY-22				
	7.Examination		20-AUG-21		00:00								
	9.LEO		20-AUG-21		16:49								

Signature Not Verified

Digitally signed by DS CENTRAL BOARD  
OF INDIRECT TAXES AND CUSTOMS 04  
Date: 2021.08.20 16:49:48 IST  
Reason: CUSTOMS  
Location: INDIA

**Glossary**

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

Scan QR Code using ICETRAK Mobile App for authentication.  
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**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Port Code	SB No	SB Date
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IEC/Br	AGVPP8081H	0
GSTIN/TYPE	27AGVPP8081H1ZK GSN	
CB CODE	AAMFD0294RCH002	
TYPE	INV	ITEM
Nos	1	1
PKG	84	G.WT MTS
		84300



\* SB22200820211649

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

**PART - II - INVOICE DETAILS**

A. REF	1.S.No	2.INVOICE No. & Dt.	3.P.O.No. & Dt.	4.LoC No. & Dt	5.Contract No.&Dt	6.AD code	7.INVTERM
1	RNM-01/2021-22	11/08/2021				0510819	CF

B. TRANSACTION PARTIES	1.EXPORTER'S NAME & ADDRESS	2.BUYER'S NAME & ADDRESS
	R N Mineral C-201, New Tulip Valley Of Flower, Thakur Village, Kandivali East 400101	M/S, CHOCOLA PARIS AL FUROUSIYA STREET, MUAITHER DOHA QUTAR, STREET-280, BUILDING NO, 268 ZONE 55 UNIT NO, 26 MOB+97470117
	3.THIRD PARTY NAME & ADDRESS	4.BUYER AEO STATUS

C.VAL DTLs	1.INVOICE VALUE	2.FOB VALUE	3.FREIGHT	4.INSURANCE	5.DISCOUNT	6.COMMISON	7.DEDUCT	8.P/C	9.EXCHANGE RATE
	10080 USD	9880 USD	200 USD	0	0	0	0		1 USD INR 73.4

1.ItemSNo	2.HS CD	3.DESCRPTION	4.QUANTITY	5.UQC	6.RATE	7.VALUE(F/C)
1	71059000	INDUSTRIAL GRIT PRODUCT CODE - RNM21/306 0/001 LOT NO RNM/2021-22/01 1 MT BAG	84	MTS	120	10080

D. ITEM DETAILS

**Glossary**

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

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

Port Code	SB No	SB Date
INNSA1	3880845	16-AUG-21
IEC/Br	AGVPP8081H	0
GSTIN/TYPE	27AGVPP8081H1ZK GSN	
CB CODE	AAMFD0294RCH002	
TYPE	INV	ITEM
Nos	1	1
PKG	84	G.WT
		MTS
		84300



\* SB22200820211649

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

**PART - III - ITEM DETAILS**

11NSVN	2ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	1	71059000	INDUSTRIAL GRIT PRODUCT CODE - RNM21/306 0/001 LOT NO RNM/2021-22/01 1 MT BAG	84	MTS	120	10080	725192	9496.56
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16. IGST VALUE	17. IGST AMOUNT	18SCHCOD		
			N	LUT			00		
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Free SB Involving Remittance C	84	CTM	MAHARASHTRA	MUMBAI					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	No	N				

INVOICE (1/1)

**GLOSSARY**

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

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# INDIAN CUSTOMS EDI SYSTEM

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

Port Code	SB No	SB Date
INNSA1	3880845	16-AUG-21
IEC/Br	AGVPP8081H	0
GSTIN/TYPE	27AGVPP8081H1ZK GSN	
CB CODE	AAMFD0294RCH002	
TYPE	INV	ITEM
Nos	1	1
PKG	84	G.WT MTS
		84300



\*SB22200820211649

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

## PART - IV - EXPORT SCHEME DETAILS

### A. DRAWBACK & ROSL CLAIM

1.INV SNO	2.ITEM SNO	3.DBK SNO.	4.QTY/WT	5.VALUE	6.RATE	7.DBK AMT	8.REBATE	9.AMOUNT	10.DBK+ROSL
-----------	------------	------------	----------	---------	--------	-----------	----------	----------	-------------

### B. AA / DFIA LICENCE DETAILS

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

### C. JOBBING DETAILS

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

### D. SINGLE WINDOW DECLARATION

1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	CHR	SQC				
1	1	DTY	GCESS			84	CTM
1	1	DTY	RDT	RODTEPN		0	INR
1	1	ORC	DOO	482		84	CTM
1	1	ORC	EPT	NCPTI			
1	1	ORC	STO	27			

### E. SINGLE WINDOW DECLARATION - CONSTITUENTS

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

### F. SINGLE WINDOW DECLARATION - CONTROL

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

### G.SUPPORTING DOCUMENTS

1.INVSN	2.ITMSN	3 DOCTYPCD	4. ICEGATE ID	5. IRN	6.PARTY CD	7.ISSUE PLA	8.ISS DT	9.EXP DT
1	1	165000	DINSHA5270	2021081200074272		MAHARASHTR	11-AUG-21	
1	1	271000	DINSHA5270	2021081200074273		MAHARASHTR	11-AUG-21	
1	1	934000	DINSHA5270	2021081200074270		MAHARASHTR	11-AUG-21	
1	1	380000	DINSHA5270	2021081200074271		MAHARASHTR	11-AUG-21	

### H.INVOICE DETAILS

1.SNO	2.INVOICE NO	3.INVOICE AMOUNT	4.CURRENCY
1	RNM-01/2021-22	10080	USD

### I.CONTAINER DETAILS

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

### J.AR4 DETAILS

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

### K. THIRD PARTY DETAILS

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

### L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS

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

### M. RODTEP DETAILS

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

### Glossary

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

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

Port Code	SB No	SB Date	
INNSA1	3880845	16-AUG-21	
IEC/Br	AGVPP8081H	0	
GSTIN/TYPE	27AGVPP8081H1ZK GSN		
CB CODE	AAMFD0294RCH002		
TYPE	INV	ITEM	CONT
Nos	1	1	0
PKG	84	G.WT	MTS 84300



\*SB22200820211649

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

**PART - V - DECLARATIONS**

**A. DECLARATION STATEMENT**

**B. AUTHORIZED SIGNATORY**

DATE

PLACE

AUTHORIZED SIGNATORY

CHA NAME :AAMFD0294RCH002

1A

Scan QR Code using ICETRAK Mobile App for authentication.  
Visit ICEGATE portal to verify latest version\*.



## Tax Invoice



# A.P.CARGO ENTERPRISES (FROM 01/04/2020 -31/03/2024)

Ground Floor, 8A, NBC Complex,  
Sector 11, CBD Belapur, Navi Mumbai  
Pin Code :- 400614  
GST NO. 27ABSFA3128J1Z6

Phone : 022-49746847 Fax : Email : ulhas.apcargo@gmail.com

**TO,**  
**R N MINERAL**  
109 DIMPLE ARCADE,  
THAKUR COMPLEX  
KANDIVALI EAST  
MUMBAI- 400101  
MOB - +919920599796  
E-MAIL- MINERALRN@GMAIL.COM

**BILL NO. :** EXP/066/21-22

**DT:** 26-Aug-2021

**JOB NO. :** 161

**PORT. :** DOHA

**INV. NO. :** RNM-01/21-22

**DT:** 11-Aug-2021

**B/E NO. / SB No.:** 3880845

**DT. :** 16-Aug-2021

**B. L. No. :**

**IGM/ITEM NO. :**

**DT. :**

**PKGS. :**

**: 84 PKGS.**

**GR. WT. :** 84300.00 KGS

**NT. WT. :**

**: 84000.00 KGS.**

**ITEM DESC. :** INDUSTRIAL GRIT

PARTICULARS	Service Code Tariff	AMOUNT (Rs.)
OCEAN FREIGHT CHARGES \$857 PER CNT. X 3 = 2571 Rs. 1,99,253.00/-	996713	1,99,253.00
TERMINAL HANDLING CHARGES FACTORY STUFF 9500 X 3 CONT. Rs. 28,500.00/-	996713	28,500.00
VGM CHARGES(GST) 1500 X 3 CONT. Rs. 4,500.00/-	996713	4,500.00
DOCUMENTATION CHARGES	996713	4,500.00
B/L SURRENDER CHARGES	996713	3,500.00
CLEARING CHARGES 1000 X 3 CONT. Rs. 3,000.00/-	996713	3,000.00
C/O CHARGES(GST)	996713	1,000.00
CFS HANDLING CHARGES(GST) 12500 X 3 CONT. Rs. 37,500.00/-	996713	37,500.00
EMPTY CONTAINER MOVEMENT(GST) 2000 X 3 CONT. Rs. 6,000.00/-	996713	6,000.00
STUFFING & CONT MOVEMENT CHARGES(GST) 2500 X 3 CONT. Rs. 7,500.00/-	996713	7,500.00
CARTING CHARGES(GST) 100 X 84 Rs. 8,400.00/-	996713	8,400.00
CGST 9%		9,396.00
SGST 9%		9,396.00
<b>TOTAL (Rs.)</b>		<b>3,22,445.00</b>
<b>LESS : ADVANCE (Rs.)</b>		
<b>BILL AMT.(Rs.)</b>		<b>3,22,445.00</b>

**BILL AMT. (In Words) : INR Three Lakh Twenty Two Thousand Four Hundred Forty Five Only**

For A.P.CARGO ENTERPRISES (FROM 01/04/2020 -31/03/2024)

PAN : ABSFA3128J  
GSTIN/UIN : 27ABSFA3128J1Z6

Note : Interest will be charged @ 15% per annum on all accounts outstanding beyond 7 days.

Authorised Signatory

### Bank Details

A/c Name : A.P.CARGO ENTERPRISES (FROM 01/04/2020 -31/03/2024)  
A/c No : 259833510321 Bank Name : INDUSLAND BANK  
IFSC Code : INDB0000470 Bank Code : Branch : MUMBAI

This is a Computer Generated Invoice



Government of India  
Department of Atomic Energy  
PSU Section

Anushakti Bhavan,  
C.S.M. Marg,  
Mumbai - 400 001.

No. PSU-3010/44/2019-PSU / 2798

February 25, 2020

OFFICE MEMORANDUM

Subject : Export of ABRISIVE (Rock Garnet) from Rajasthan is not abide by DGFT Notification no 26/2015-20 dated 21.8.2018 canalizing the export of Beach Sand Minerals (BSM) through IREL (India) Ltd.

Directorate General of Foreign Trade (DGFT) may please refer to their OM No. 01/91/171/22/AM19/EC/468 dated 28.11.2019 on the above subject.

16/ 2. The matter has been examined in this Department in consultation with Atomic Minerals Directorate for Exploration & Research (AMD) and IREL (India) Limited (IREL) and it is intimated that the material i.e. Rock Garnet, proposed to be exported falls under HS Code 2513 20 30 and the material is covered under canalization through IREL (India) Limited vide DGFT notification No. 26/2015-2020 dated 21.08.2018. M/s. Tirupati Enterprises has been exporting Garnet from Rajasthan Rock source under the correct HS Code 2513 2030. However, to circumvent the provisions of canalization, the Firm want to change the HSN Code to 2513 20 90 and reclassify the material as Natural abrasive. This is not appropriate as the material that the Firm are exporting is Garnet which is specifically categorized under the head 2512 20 30, while the HSN code 2513 20 90 is for residual entries. It is stated here that IREL has already received complaints of Garnet being exported from various ports in Gujarat by unscrupulous exports by changing the HSN code to 2513 20 90 "Natural Abrasive/Natural Abrasive Grains". While Mundra port has acted on IREL's advice, we are yet to hear from other ports on the same. This issue has been taken up with DGFT and Customs to stop the practice as it is apprehended that the same would become conduit for export of BSM.

3. As per records, there is no information available with AMD about the grant of mining lease for garnet in hard rock terrains of Rajasthan. If any garnet consignments are allowed for export without any checks by the canalizing agency notified by DGFT and without the requirement of MTC as per the SOP published by IREL, there is a possibility that exporters will try to export the BSM garnet as rock garnet and the port authorities may not be able to differentiate it. It is also stated that garnet can be recovered from placers as well as from pegmatic alluvium in the hinterland away from the coast i.e. within the hard rock terrain. If source rock contains monazite, chances of association of monazite in varied quantity with garnet recovered from inland placers/pegmatite/schist/gneiss cannot be ruled out. Further, it would be difficult for the port authorities to differentiate between detrital beach garnet and crushed rock garnet megascopically. If any garnet consignments are allowed for export without any checks by the canalizing agency notified by DGFT and without the requirement of MTC as per the SOP published by IREL, there is a possibility that exporters will try to export the BSM garnet as rock garnet and the port authorities may not be able to differentiate them.

contd.



(2)

4. Therefore, the export of garnet sand which is closely associated with monazite shall not be allowed without MTC. M/s. Tirupati Enterprise may be asked to approach IREL for canalizing their exports through IREL.
5. In view of the above, as the product under reference is Garnet and there is apprehension of the route being adopted by unscrupulous exporters to export BSMS under this revised heading, the request of the party should not be acceded to.
6. This has the approval of the Competent Authority in the Department.

Directorate General of Foreign Trade  
(Shri Vinod Kumar Sharma,  
Foreign Trade Development Officer)  
Ministry of Commerce & Industry,  
Export Cell, Room No. 410, H-Wing,  
Udyog Bhawan,  
New Delhi-110011.  
Email : [export-dgft@nic.in](mailto:export-dgft@nic.in)

25/2/2022  
(Krishnakumar V.)  
Under Secretary (PSU)  
☎ 022 2202 7918  
E-mail: [usim@dae.gov.in](mailto:usim@dae.gov.in)

Copy to:

1. Director, Atomic Minerals Directorate for Exploration and Research, Hyderabad
2. Chairman & Managing Director, IREL, Mumbai.



दूरभाषी : 022-2286 2796  
Telephone : 022-2286 2796  
फैक्स : 022-2204 8476 /  
Fax 022-2282 4354



भारत सरकार  
GOVERNMENT OF INDIA  
परमाणु ऊर्जा विभाग  
DEPARTMENT OF ATOMIC ENERGY

अणुशक्ति भवन  
छत्रपति शिवाजी महाराज मार्ग,  
मुंबई - 400 001  
Anushakti Bhavan  
Chhatrapati Shivaji Maharaj Marg  
MUMBAI - 400 001

No. 3010/44/2019-PSU/ 6392

June 02, 2021.

Additional Commissioner,  
Office of the Commissioner of Customs (Preventive),  
Jamnagar Sarda House,  
Bedi Bunder Road,  
Opp. Panchwati,  
Jamnagar - 361 008  
GUJARAT  
Email : [adj-custimr@nic.in](mailto:adj-custimr@nic.in)

Subject: Export of Natural Abrasive Grain/Abrasive by M/s Tirupati Enterprises, Mumbai -- regarding.

\*\*\*\*\*

Sir,

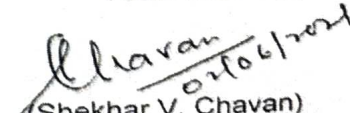
Please refer to your letter No. VIII/48-06/DEA/Misc./2020-2021 dated 27.04.2021 on the above cited subject.

2. In this context, it is once again stated that as per DGFT Notification dated 21.8.2018 about canalization of the export Beach Sand Minerals (BSM), different Tariff Item HS Code including Garnet (HS Code 2513 2030) is covered. The HS Code of Garnet is independent of its source of origin/mode of occurrence (i.e. whether obtained from beach sand or hard rock terrain) and, therefore, export of Garnet comes under the purview of the above DGFT Notification dated 21.8.2018.

3. In view of the above, Monazite Test Certificate (MTC) and canalization through M/s IREL (India) Ltd. in respect of Garnet (HS Code 2513 2030) irrespective of source of origin/mode of occurrence are the pre-requisites for export. Therefore, amendment in Foreign Trade Policy and SOP, as indicated in your above letter dated 27.4.2021, may not be necessary in the matter.

4. This is issued with the approval of Competent Authority in the Department.

Yours faithfully,

  
(Shekhar V. Chavan)  
Under Secretary (PSU)  
Tel. No. 022 - 22027918  
Email: [usim@dae.gov.in](mailto:usim@dae.gov.in)