
	<p style="text-align: center;">सीमाशुल्क आयुक्त का कार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II नहावा शेवा, तालुका- उरण, जिला- गवगढ़, महाराष्ट्र -400 707 NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707</p>	
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F.No.: CUS/ASS/MISC/1133/2024-CEAC

Date: 07 .10.2025

F. No: CUS/SIIB/ALT/521/2024-SIIB(E)

DIN: 20251078NT000000EE9A

SCN No.:1090/2025-26/ADC/CEAC/NS-II/CAC/JNCH



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

M/s Bizotic Merchandising Pvt. Ltd. (IEC-AAKCB7062Q) having its office at A-27 Basement Guru Nanakpura Laxmi Nagar, New Delhi, East Delhi, Delhi-110092 (hereinafter referred to as the 'Exporter') had filed Shipping Bill No. 3917061 dated 11.09.2024 (hereinafter referred to as "Shipping Bill") (RUD-I) through their Customs Broker M/s. JIT Shipping Services [CHA License No. AFLPP4301F {11/CUS/BLR/CHA/02/2013}] at JWR CFS. The goods covered in the Shipping Bill No. 3917061 dated 11.09.2024 were declared as "Ready-made Garments", were put on hold vide Hold No. 73/2024-25 dated 20.09.2024 issued vide letter F. No. CUS/SIIB/ALT/521/2024-SIIB(E) JNCH for Examination of the same as the supply chain of the Exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other Export incentives. The details are as under:

Table-I

SB No./ Date	Description	Quantity	FOB (INR)	DBK (INR)	RoSCTL (INR)	IGST
3917061 dated 11.09.2024	RMG Ladies Long Scarves' Dupatta Made up of MMF	45360 pcs (90PK G)	3392852.6/-	88,214.17 /-	1,61,161/-	LUT

2. Consequently, the subject goods pertaining to Shipping Bill No. 3917061 dated 11.09.2024 were subject to 100% Examination vide Panchanama dated 20.09.2024 (RUD-II) in the presence of two independent Panchas, representatives of Customs Broker and Exporter. During the Examination, the subject goods were found as declared in the said Shipping Bill, its corresponding invoice and Packing list with respect to declared quantity and description. However, it appeared that the valuation of the goods covered in above said Shipping Bill is overvalued. Representative Sealed Samples (RSS) of the goods from the Shipping Bill was drawn for the purpose of testing.

 सत्यमेव जयते	सीमाशुल्क आयुक्त का कार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II न्हावा शेवा, तालुका- उरण, जिला- रायगड, महाराष्ट्र -400 707 NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707	
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3. Further, letter dated 24.09.2024 was forwarded to DYCC, JNCH along with RSS for testing in order to determine exact characteristics, nature and composition of the subject goods. DYCC tested the RSS and forwarded the test results vide DYCC Test Report No. 747/SIIB(X) dated 04.10.2024 **(RUD-III)**.

The details of test report are as under:

Table-II

Sr. No	Lab Report No.	Item Description	CTH, Drawback Sr. No & ROSCTL Sr. No	DYCC Test Report
1	747/SIIB(X) dated 04.10.2024	RMG Ladies Long Scraves Dupatta Made up of MMF	CTH – 62141090 DBk – 62140103B RoSCTL – 62140103B	Each of the 2 sample is in the form of dyed printed man-made fabric. Each is wholly composed of polyester filament yarns. GSM of the green fabric = 64.50 GSM of the white fabric = 72.32

There were some discrepancies in the declared CTH and that found in DYCC reports. As per the DYCC reports, the Ladies Scarves is in the form of dyed printed man-made fabric and wholly composed of polyester filament yarns. But the Exporter, declared the Goods in the RITC 62141090 which pertains to 'Silk'. Accordingly, the declared RITC of the goods needs to be changed from RITC 62141090 to 62143090.

4. Valuation of the goods:

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

4.2 The Exporter has neither produced any cost of production details, manufacturing or processing of Export details and correct transport details nor produced cost design or brand or an amount towards profit etc. to derive computed value of the goods. In absence of complete cost data details, value cannot be determined as per Rule 5 of the Customs Valuation

(Determination of Value of Export Goods) Rules, 2007.

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

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

As per the Provisions of Rule 6 *ibid*, the assessable value of the goods is proposed to be re-determined under Rule 6 *ibid*, i.e. as per the Residual Method. Accordingly, Market Survey was conducted by the officers of SIIB (Export) on 28.09.2024. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as Market value of the same. The details of the determination of the value are summarized in the Market Survey Report dated 28.09.2024.

5. To ascertain prevailing Market Value of the goods, the Market Enquiry of the goods covered under the subject Shipping Bill was required to be conducted, therefore S.I.I.B,X had requested to the Exporter to represent them during the said Market Enquiry. The Market Enquiry was conducted on 28.09.2024 (**RUD-IV**) along with Authorized Representative of the Exporter. As per the Market Enquiry the value of the goods has been re-determined and accordingly the Export incentives have been re-determined. On the basis of Panchanama dated 20.09.2024 and Market Enquiry Report dated 28.09.2024, it is observed that the subject goods have been mis-declared in terms of valuation. The re-determined FOB value of the goods and corresponding Export incentives under the Shipping Bill would be as below:

Table-III

Sl No.	Shippi ng Bill No. & Date	Description of goods	Quant ity	Declared			Re-determined		
			(PCS)	FOB (INR)	Drawb ack (INR)	ROSCT L (INR)	FOB	Drawb ack	ROSC TL
1	3917061 dated 11.09.2 024	RMG Ladies Long Scarves' Dupatta Made up of MMF	45360	₹ 33,92,85 2.60	₹ 88,214. 17	₹ 1,61,16 1.00	₹ 20,78,51 9.16	₹ 54,041. 50	₹ 98,729 .66
TOTAL			45360	₹ 33,92,8 52.60	₹ 88,214 .17	₹ 1,61,16 1.00	₹ 20,78,5 19.16	₹ 54,041 .50	₹ 98,72 9.66

Table-IV

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess Export benefits (in Rs.)
₹ 20,78,519.16	₹ 34,172.67	₹ 62,431.34	₹ 96,604.01

6. As can be seen from the Tables above, based on the Report received by the DYCC, JNCH and Market Enquiry conducted on 28.09.2024, it appears that the goods declared by the Exporter in the Shipping Bill No. 3917061 dated 11.09.2024 have been mis-declared in terms of their description, classification and valuation. The value of the goods has been re-determined based on the Market Enquiry Report dated 28.09.2024. The Export incentive such as drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the Table above. Hence, the declared value i.e. Rs. 33,92,852.6/- appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the Provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of Export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the Provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on Examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007. In the instant case, the Exporter is Merchant Exporter and hence, transaction value of the impugned goods under Export could not be determined under Rule 4 & 5 of the Customs Valuation Rules, 2007. Hence the value of all the items could be ascertained from the wholesale Market.

7. Past Exports:

Exporter M/s Bizotic Merchandising Pvt. Ltd. (IEC-AAKCB7062Q). had exported a total No. of 02 Shipping Bills in past as mentioned below.

Table-V

Ser			LEO	Expected Realizati	Drawb				FOB to be	FOB Actually
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ial No	SB No.	SB Date	Dat e	on Date	ack Amou nt	RoSCTL	RoDTE P	FOB	Realis ed(In FC)	Realised (In FC)
1	333553 7	20- 08- 202 4	26- 08- 202 4	31-05- 2025	₹ 29,380. 00	₹ 53,675.0 0	₹ 0.00	₹ 11,29,99 3.80	13598.00	0.00
2	375226 9	04- 09- 202 4	06- 09- 202 4	30-06- 2025	₹ 58,770. 00	₹ 1,07,369 .00	₹ 0.00	₹ 22,60,40 3.10	27201.00	0.00
TOTAL					₹ 88,150. 00	₹ 1,61,04 4.00	₹ 0.00	₹ 33,90,3 96.90	40799.0 0	0.00

During further investigation, ICES data was scrutinized, on perusal of the past Export data, no foreign remittance has not been received as per FEMA regulations. From the above, it appears that in these past export of FOB value of Rs 3390396.90/- in which the drawback amount claimed of Rs.88150/- appears to be recoverable under Rule 17 of Customs and Central Excise Duties Drawback Rules, 2017 read with section 75 of the Customs Act, 1962 and corresponding claimed RoSCTL duty scrip amounting to Rs.161044/- (as detailed at Table-V) appears recoverable in terms of Para 5 of Notification no-76/2021-Cus(N.T) dated 23.09.2021 & 25/2023-Cus(N.T) dated 01.04.2023 alongwith applicable interest under Section 28AA of Customs act 1962 and thus the goods exported vide past 02 shipping bill wherein foreign remittance has not been received, though not available for confiscation, appears liable to be confiscated under Section 113(ia) & 113(ja) of the Customs Act 1962.

Further, an alert to withhold the Export incentives against the Exporter M/s Bizotic Merchandising Pvt. Ltd. (IEC-AAKCB7062Q) was inserted during the investigation.

8. The Exporter vide their letter dated 07.10.2024 requested to provisional release of the goods for Back To Town. In this regard, NOC dated 11.10.2024 for Provisional Release of the goods for Back To Town has been issued by SIIB(X) (**RUD-V**). The request of the Exporter was accepted by the Adjudicating Authority as per the Provisions of Board Circular no.01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and the goods were released Provisionally for Back To Town under section 110A of the Customs Act, 1962 on execution of Bond of Rs. 3392852.6/- and on submission of Bank Guarantee amounting to Rs. 4,00,000/- vide challan no. HCM 258 dated 09.01.2025.

9. GST VERIFICATION OF THE EXPORTER: -

Further, letters dated 17.10.2024, 07.11.2024, 26.11.2024 and 16.12.2024 were also sent to jurisdictional AC/DC/AVATO of Delhi State GST Commissionerate to verify the genuineness of the Exporter M/s.

Bizotic Merchandising Pvt. Ltd. (GSTIN-07AAKCB7062Q1Z0). In reply **(RUD-VI)**, Ward 82, Department of Trade and Taxes, Vyapar Kar Bhawan, New Delhi vide F.No. GST/W-82/211 dated 10.12.2024 and F.No. GST/W-82/267 dated 14.02.2025 regarding verification of the Exporter M/s. Bizotic Merchandising Pvt. Ltd. (GSTIN-07AAKCB7062Q1Z0) wherein it was communicated:

- i. In this regard, it is to inform that a letter dated 26.11.2024 received from Custom House, Nhava Sheva for verification of M/s. Bizotic Merchandising Pvt. Ltd. (GSTIN- 07AAKCB7062Q1Z0). Consequently, the verification of the declared place of business of M/s. Bizotic Merchandising Pvt. Ltd. (GSTIN-07AAKCB7062Q1Z0) at that time, i.e., A- 27, Basement, Guru Nanakpura, New Delhi, East Delhi, Delhi-110092 was done on 29.11.2024 at 14:31 hours.
- ii. During the visit, the firm M/s. Bizotic Merchandising Pvt. Ltd. (GSTIN-07AAKCB7062Q1Z0) was found **non-existent** at the place of business A-27, Basement, Guru Nanakpura, New Delhi, East Delhi, Delhi-110092.

10. GST Verification of suppliers:

11.1 Letters dated 17.10.2024, 07.11.2024, 26.11.2024 and 16.12.2024 were also sent to jurisdictional AC/DC/AVATO of Delhi State GST Commissionerate, Division- Laxmi Nagar, Range-152 to verify the genuineness of the L1 supplier M/s. Mahadev Enterprises (GSTIN-07ATBPK4285F1ZQ). In reply, Delhi SGST vide letter F.No. CGST/LN/R-152/MISC/181/2023-24 dated 19.12.2024 communicated that:

- (i). The physical verification was conducted of the premises on dated 18.11.2024 and found **non-existent** at declared premises.
- (ii). S.I.I.B,X has verified the genuineness of the supplier and found non-existent at the registered address during physical verification, therefore, the supplier M/s. Mahadev Enterprises (GSTIN-07ATBPK4285F1ZQ) was found **not genuine** during PV.
- (iii). The supplier M/s. Mahadev Enterprises (GSTIN-07ATBPK4285F1ZQ) has filed the GST returns from the month of registration taken till November, 2024.
- (iv). As per available record, no record found regarding Refund availed by the supplier M/s. Mahadev Enterprises (GSTIN-07ATBPK4285F1ZQ). Similarly, no Input Tax Credit taken. Further, M/s. Mahadev Enterprises (GSTIN- 07ATBPK4285F1ZQ) has supplied the goods to M/s Bizotic Merchandising Pvt. Ltd. In August, 2024 as CGST Rs. 1,20,909.60/- and SGST Rs. 1,20,909.60/- and in the month September as CGST Rs. 4,94,172/- and SGST Rs. 4,94,172/-. However, Delhi State GST Commissionerate, Division- Laxmi Nagar again sent a verification report vide letter dated 17.02.2025 in which it was communicated that the noticee has submitted the written reply dated 29.11.2024 stating

that during the month of Nov, 2024, he was out of Delhi and due to which his registered mobile No. was out of service. Moreover, its principal place of business was under renovation and due to which the premises could not be located and identified at the time of physical verification. Now the noticee has submitted all the relevant documents pertaining to registration. On scrutiny of the submitted documents and on visiting the principal place of business, the taxpayer was found **existing and operational**. Therefore, the suspension proceedings are dropped.

11.2 Further, letters dated 17.10.2024, 07.11.2024, 26.11.2024 and 16.12.2024 were also sent to jurisdictional AC/DC/AVATO of Delhi State GST Commissionerate, Division-Pitampura, Range-101 to verify the genuineness of the L2 supplier M/s. Shree Krishna Enterprises (GSTIN-07BMFPA1416C1ZW). However, no reply in this regard has been received till date.

11.3 Further, letters dated 17.10.2024, 07.11.2024, 26.11.2024 and 16.12.2024 were also sent to jurisdictional AC/DC of U.P. State GST Commissionerate, Zone- Ghaziabad-II, Range-Bulandshahar to verify the genuineness of the L3 supplier M/s. RKC Enterprises (GSTIN- 09CJHPC9234N1ZQ). In reply, concerned UP State GST Commissionerate vide their letter dated 27.11.2024 communicated that the above-mentioned firm was visited on 21.11.2024. During the visit, the firm was found **non-existent**. Declared place of business by the firm found insufficient. Firm was found non- operational at the given address. Following that, registration of the firm was suspended and the firm was issued notice on 21.11.2024. The firm has filed returns till October, 2024 but the firm has not availed any refund. Outward supply of the firm appears **bogus** in absence of any business activity.

11. SUMMONS & STATEMENT

12.1 Statement of Mr. Brajesh Kumar Singh (**RUD-VII**), Authorized Representative of M/s. Bizotic Merchandising Pvt. Ltd. (IEC-AAKCB7062Q) was recorded under section 108 of the Customs Act, 1962 on 18.12.2024 wherein the inter-alia stated that he is authorized to record statement on behalf of the Exporter M/s. Bizotic Merchandising Pvt. Ltd. (IEC-AAKCB7062Q) in connection with the Summons issued by S.I.I.B,X and that he was submitting the letter of Authorization on behalf of the Exporter, that the Exporter is Delhi based firm which is a Merchant Exporter and also deal in local trade of RMGs. He is working with this firm from last 06 months and he managed field work and documentation of the firm. The firm got IEC

registration in August, 2023. On being asked whether the Exporter file GST Returns regularly; in reply he stated that the exporter is filing GST returns regularly and he is submitting the documents for reference. Further on being asked he replied that the exporter filed the shipping bill No. 3917061 dated 11.09.2024 through CHA M/s. JIT Shipping. On being asked about the details of the supplier of the goods covered in the present Shipping bill No. 3917061 dated 11.09.2024; in reply he stated that M/s. Mahadev Enterprises (GSTIN-07ATBPK4285F1ZQ) has supplied the subject goods to the Exporter M/s. Bizotic Merchandising Pvt. Ltd. (IEC- AAKCB7062Q) in this consignment. He is submitting the tax invoice and E-way bills for your reference. Further he added that the exporter has paid partially for the consignment. Further he stated that the buyer situated in UAE contacted the exporter through WhatsApp. On being asked about the Past Exports of the Exporter; in reply he stated that the exporter has filed 02 shipping bills in past and goods were same as that in this shipping bill. As the goods were exported recently and BRC is still awaited as their condition for payment was 180 days from the overseas buyer; On being asked the exporter has obtained IEC in August, 2023 and the first Export was in August, 2024, in reply he stated that the exporter did not get any order from foreign buyers for the said period. So, the exporter was dormant for the said period and was trading in domestic market; On being asked whether the goods exported in the previous shipping bills were same, in reply he stated that the exporter deals in same kind of goods only and the exporter only have one buyer till date. He further added that they have details of the supplier from which the Exporter has procured goods i.e. M/s Mahadev Enterprises (GSTIN-07ATBPK4285F1ZQ) only. He further requested that they are already facing huge loss as our order has been cancelled. So, he requested to take lenient approach in this matter.

2. Further, statement of Shri. Sanjay Babaji Sawant, Authorized Representative and G-Card holder of M/s. JIT Shipping Services (AFLPP4301F{11/CUS/BLR/CHA/02/2013}) was recorded on 28.12.2024 (RUD-VIII) wherein he inter-alia stated that: He is power of attorney/G-Card Holder, in CB firm M/s. JIT Shipping Services Company, and supervises all work pertaining to export and fully authorized to give statement. On being asked about documentation work he stated that he himself with his subordinate staff handle the documentation work in his CB firm. In this case he himself filed the documents. On being asked about filing of the present shipping bill No. 3917061 dated 11.09.2024 for the exporter he stated that they had filed the above-mentioned shipping bill on behalf of the exporter. On being

asked about how the exporter contacted he stated that employee of the firm M/s. Bizotic Merchandising Pvt. Ltd. (IEC-AAKCB7062Q), Mr. Brijesh Singh is known to him and met him in Delhi. On being asked about payment he stated that it was decided that the exporter would pay Rs. 2,500 per shipping bill plus other expenses. However, the shipping bill were put on hold. So, the exporter did not make any payment due to above mentioned reasons. On being asked about physical verification and KYC of the exporter he stated that Mr. Brijesh Singh submitted the KYC documents of the firm M/s. Bizotic Merchandising Pvt. Ltd. (IEC-AAKCB7062Q). Documents included Pan card, Aadhar card, IEC copy, GSTR copies and tax invoices; that they also verified the IEC and GST registration of the exporter on online portals of DGFT and GST. As the exporter is known, they have not done any physical verification. On being asked about GST verification report he stated that they have contacted the exporter and he told us they have written a mail to concerned GST Commissionerate for re-verification of genuineness of the exporter. On being asked about whether the exporter is still in contact with them he replied in positive. On being asked about the over valuation by the exporter he stated that they file the shipping bill on the basis of purchase order/tax invoice provided by the exporter. On being asked about past shipping bills he stated that they have file 02 shipping bills for the exporter in past. On being asked about BRC of past exports he stated that the exporter has not received any payment from foreign buyer as the time frame of 180 days has not been completed yet.

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

- (i) Section 2(30) of the Customs Act, 1962:** Market price in relation to any goods means the wholesale price of the goods in the ordinary course of trade in India.
- (ii) Section 11 (1) of the Foreign Trade (Development and Regulation) Act, 1992:** No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made there under and the export and import policy (now termed as Foreign Trade Policy) for the time being in force.
- (iii) Section 50 (2) of the Customs Act, 1962:** The exporter of any goods, while presenting a Shipping bill or bill of export, shall at the foot thereof make and subscribe to a declaration as to the truth of its contents.
- iv) Section 50 (3) of the Customs Act, 1962:** The exporter who presents a shipping bill or bill of export under this section shall ensure the following, namely: -
 - a. the accuracy and completeness of the information given therein;
 - b. the authenticity and validity of any document supporting it; and
 - c. compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

(v) **Section 113 (i) of the Customs Act, 1962:** Confiscation of goods attempted to be improperly exported, etc.- The following export goods shall be liable to confiscation- 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.

(vi) **Section 113 (ia) of the Customs Act, 1962:** Any goods entered for exportation under claim for drawback which do not correspond in any material particular with any information furnished by the exporter or manufacturer under this Act in relation to the fixation of the rate of drawback under Section 75.

(vii) **Section 113 (ja) of the Customs Act, 1962:** Any goods entered for exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the provisions of this Act or any other law for the time being in force;

(viii) **Section 114 (iii) of the Customs Act, 1962:** In the case of any other goods, to a penalty not exceeding the value of the goods, as declared by the exporter or the value as determined under this Act, whichever is the greater.

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

(x) **Section 114AC: Penalty for fraudulent utilization of input tax credit for claiming refund.**- Where any person has obtained any invoice by fraud, collusion, wilful misstatement or suppression of facts to utilize input tax credit on basis of such invoice for discharging any duty or tax on goods that are entered for exportation under claim of refund of such duty or tax on goods that are entered for exportation under claim of the refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed. For the purposes of this section, the expression "input tax credit" shall have the same meaning as assigned to it in clause (63) of section 2 of the Central Goods and services Tax Act, 2017 (120 of 2017).

(xi) **[114AB. Penalty for obtaining instrument by fraud, etc.]**—Where any person has obtained any instrument by fraud, collusion, wilful misstatement or suppression of facts and such instrument has been utilized by such person or any other person for discharging duty, the person to whom the instrument was issued shall be liable for penalty not exceeding the face value of such instrument.

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

(xii) Section 28AAA. Recovery of duties in certain cases.—(1) Where an instrument issued to a person has been obtained by him by means of—

- (a) collusion; or
- (b) willful mis-statement; or
- (c) Suppression of facts,

for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), or any other law, or any scheme of the Central Government, for the time being in force, by such person] or his agent or employee and such instrument is utilized under the provisions of this Act or the rules or regulations made or notifications issued there under, by a person other than the person to whom the instrument was issued, the duty relatable to such utilization of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued: Provided that the action relating to recovery of duty under this section against the person to whom the instrument was issued shall be without prejudice to an action against the importer under section 28.

(xiii) Section 28AA of the Customs Act, 1962 Interest on delayed payment of duty-

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

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

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

- (a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and
- (b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.

(xiv) Section 75A(2) of Customs Act, 1962: Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the rules made there under, the claimant shall, within a period of two months from the date of demand, pay in addition to the said amount of drawback, interest at the rate fixed under section 28AA and the amount of interest shall be calculated for the period beginning from the date of payment of such drawback to the claimant till the date of recovery of such drawback.

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

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

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

(xv) Rule 11 of the Foreign Trade (Regulations), 1993: Stipulates that on exportation out of any customs port of any goods, whether liable to duty or not, the owner of the such goods shall in the S/bill or any other documents prescribed under the Customs Act, 1962, state the value, quantity and description of such goods to the best of his knowledge and belief and certify that the quality and specifications of the goods as stated in those documents, are in accordance with the terms of the export contract entered into with the buyer or consignee in pursuance of which the goods are being exported and shall subscribe a truthful declaration of such statement at the foot of such Shipping bill or any other documents.

(xvi) Customs Brokers Licensing Regulations, 2018:

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

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

14. FINDINGS OF THE INVESTIGATION

14.1 M/s Bizotic Merchandising Pvt. Ltd. (IEC-AAKCB7062Q)

having its registered office address at A-27, Basement Guru Nanakpura Laxmi Nagar, New Delhi, East Delhi, Delhi-110092 had filed 01 Shipping Bill No. 3917061 dated 11.09.2024 through their Customs Broker M/s. JIT Shipping Services [CHA License No. AFLPP4301F {11/CUS/BLR/CHA/02/2013}] The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bill comes to Rs. 20,78,519.16/- as against the declared FOB value of Rs. 33,92,852.6/-. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 88,214.17/- and RoSCTL of Rs. 1,61,161/- whereas they were eligible for Drawback of Rs. 54,041.50/- and RoSCTL of Rs. 98,729.66/- respectively. (as tabulated in Table-III above).

14.2 As can be seen from the Table-III above, based on the Market Enquiry conducted on 28.09.2024, it appears that the goods declared by the Exporter in the Shipping Bill No. 3917061 dated 11.09.2024 have been mis-declared in terms of their value. During the Market Enquiry it was found that the value of the goods filed under the said Shipping Bill were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The Export incentive such as drawback & RoSCTL are therefore re-determined with respect to the re-determined FOB as mentioned in the Table-III above. It is thus cogent and clear that the Exporter M/s Bizotic Merchandising Pvt. Ltd. (IEC-AAKCB7062Q) had mis-declared the impugned goods in terms of their value and attempted to defraud the Government by claiming undue higher amount of Drawback and ROSCTL and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the Provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

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

14.4 As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there were a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala fide intention to claim undue Export benefits not legitimately payable to them. The Exporter had declared the FOB value in the Shipping Bill as Rs. 33,92,852.6/- whereas the re-determined FOB

value after conducting the Market Survey was Rs. 20,78,519.16/- only and hence higher Drawback & RoSCTL and other Export incentives were claimed. Thus, it appeared that the said goods were attempted to be Exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities.

14.5 As the goods were attempted to be Exported by mis-declaration for which confiscation is proposed. However, the drawback & RoSCTL claim in the live Shipping Bill as mentioned in Table-I is not demanded since the goods were not Exported and clear for Back to Town on furnishing of Bond and Bank Guarantee.

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

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

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

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

14.10 The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (Export) Rules, 2007. This

Rule stipulates that subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general Provisions of these Rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods has been re-determined from Rs. 33,92,852.6/- to Rs. 20,78,519.16/- as per the Market Enquiry conducted of the subject goods.

14.11 With respect to the Exporter M/s Bizotic Merchandising Pvt. Ltd. (IEC- AAKCB7062Q), S.I.I.B,X sent 04 letters dated 17.10.2024, 07.11.2024, 26.11.2024 and 16.12.2024 to jurisdictional AC/DC/AVATO of Delhi State GST Commissionerate to verify the genuineness of the Exporter M/s. Bizotic Merchandising Pvt. Ltd. (GSTIN-07AAKCB7062Q1Z0). In reply, Ward 82, Department of Trade and Taxes, Vyapar Kar Bhawan, New Delhi vide F.No. GST/W-82/211 dated 10.12.2024 and F.No. GST/W-82/267 dated 14.02.2025 regarding verification of the Exporter M/s. Bizotic Merchandising Pvt. Ltd. (GSTIN-07AAKCB7062Q1Z0) communicated that the firm M/s. Bizotic Merchandising Pvt. Ltd. (GSTIN-07AAKCB7062Q1Z0) was found **non-existent** at the place of business A-27, Basement, Guru Nanakpura, New Delhi, East Delhi, Delhi-110092. Thus, from the above facts, it appears that the Exporter is a fly by night operator/Paper-based firm and was established only to Export inferior goods to claim higher export incentives. Therefore, it appears that the Exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them.

14.12 Summons to the Exporter have been dispatched to Exporter's address mentioned in the IEC by S.I.I.B,X. However, the summonses sent via speed post returned to S.I.I.B,X with the remarks "**Addressee left without instructions**". Hence, the Exporter appears to be **non-genuine**. Also, the Exporter M/s. Bizotic Merchandising Pvt. Ltd. (IEC-AAKCB7062Q) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value, description and classification of the impugned goods in case of live Shipping Bills. From the above facts, it is clear that the Exporter is a fly by night operator and was established only to Export inferior goods to claim higher export incentives. Therefore, it appears that the Exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax

on goods which have been entered for exportation under the Shipping Bill filed by them.

The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with malafide intent to avail undue/excess export benefits in form of Drawback, Rosctl and other export benefits. Therefore, the Exporter also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration.

Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. since the FOB value of the said goods which were provisionally exported have been re-determined and also export incentives are redetermined, the IGST payable/the refund or ITC available to the exporter also gets re-determined. Further, the Exporter is **non-existent and non-genuine**. The ITC/IGST claimed is in question since there is no supply chain existing. Hence, the Exporter M/s. Bizotic Merchandising Pvt. Ltd. (IEC-AAKCB7062Q) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

14.13 Further, in terms of the Board Circular No: 171/03/2022-GST dated 06.07.2022, the clarification has been issued where the registered persons are found to be involved in issuing tax Invoices, without actual supply of goods or services or both in order to enable the recipients of such invoices to avail and utilize input tax credit fraudulently. The Board has laid down that if the recipient person has availed and utilized fraudulent ITC on the basis of the tax invoice, without receiving the goods or services or both in contravention of the provisions of Section 16(2) (b) of CGST Act, he shall be liable for the demand and recovery of the said Input Tax Credit along with the penal Action under the provisions of section 74 of the CGST Act along with applicable interest under the provisions of Section 50 of the said Act. Further, the GST Circular No. 31/05/2018-GST dated 09.02.2018 assigns the Central Tax officers (Principal Commissioner/Commissioner of Central Tax, Additional/Joint Commissioner of Central Tax, Deputy/Assistant Commissioner of Central Tax, Superintendent and Inspector of Central Tax) to function as the proper officers in relation to issue of show cause notices and orders under sections 73 and 74 of the CGST Act and section 20 of the IGST Act (read with sections 73 and 74 of the CGST Act), up to the monetary limits as mentioned in the said circulars. Thus, the proper officer as defined under section 2 (91) of the CGST Act 2017 and assigned functions vide Circular No. 31/05/2018-GST dated 09.02.2018 are to exercise powers under section 73 and 74 of the CGST Act 2017 and can issue notices and orders under the said Sections/Acts. Accordingly, this IR/notice shall be forwarded to concerned Central GST Unit for initiation of suitable action for IGST/ITC recovery and/or investigation (if any) at their end.

14.14 The Custom Broker M/s. JIT Shipping Services (AFLPP4301F {11/CUS/BLR/CHA/02/2013}) failed to ascertain the veracity and genuineness of the Exporter firm M/s. Bizotic Merchandising Pvt. Ltd. (IEC-AAKCB7062Q). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, as stated by the CB, they have merely taken copies of the IEC and GST registration from the Exporter and started filing Shipping Bills on their behalf. The CB has to verify the antecedents of the Exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. The CB in their voluntary statement has submitted that they had not physically verified the address of the Exporter as the Exporter is known to them. Had the CB confirmed the veracity and genuineness of the Exporter through their own independent and reliable sources, he could have easily known that the Exporter and their supply chain is dubious. The non-existent and non-genuineness of the Exporter can't be ruled out. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

15. Now, M/s. Bizotic Merchandising Pvt. Ltd. (IEC-AAKCB7062Q) having its registered office at A-27, Basement Guru Nanakpura Laxmi Nagar, New Delhi, East Delhi, Delhi-110092 are hereby called upon to Show Cause to the Additional Commissioner of Customs, CAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i. The declared FOB value of Rs. 33,92,852.6/- covered under the Shipping Bill No. 3917061 dated 11.09.2024 should not be rejected and re- determined to Rs. 20,78,519.16/- under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- ii. The drawback of Rs. 88,214.17/- and RoSCTL of Rs. 1,61,161.00/- claimed in the Shipping Bill No. 3917061 dated 11.09.2024 should not be rejected since the goods were not exported and cleared for Provisional Back To Town.
- iii. The said impugned Export goods covered under the Shipping Bill No. 3917061 dated 11.09.2024 having total declared FOB value of Rs. 33,92,852.6/- which appear to be mis-declared in terms of value, should not be confiscated under the Provisions of Section

113(i), 113(ia) and 113(ja) of the Customs Act, 1962.

- iv.** Penalty should not be imposed on M/s. Bizotic Merchandising Pvt. Ltd. (IEC-AAKCB7062Q) under Section 114(iii) of the Customs Act, 1962 for the above violation.
- v.** Penalty should not be imposed on M/s. Bizotic Merchandising Pvt. Ltd. (IEC-AAKCB7062Q) under Section 114AA of the Customs Act, 1962 for the above violation.
- vi.** Penalty should not be imposed on M/s. Bizotic Merchandising Pvt. Ltd. (IEC-AAKCB7062Q) under Section 114AC of the Customs Act, 1962 for the above violation.
- vii.** The bond should not be enforced and Bank Guarantee of Rs.4,00,000/- at the time of Provisional release of the goods for Back to Town, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.
- viii.** The goods covered under the past Shipping Bill No. 3335537 dated 20.08.2024 and 3752269 dated 04.09.2024, having total declared FOB value of Rs. 33,90,396.90/-. Though the goods are physically not available for confiscation, should not be confiscated under Section 113(ia) and 113(ja) of the Customs Act, 1962.

16. Further, The Custom Broker M/s. JIT Shipping Services (AFLPP4301F{11/CUS/BLR/CHA/02/2013}), 504, Plot No-8, Durga Chamber, Veera Desai Road, Andheri (West), Mumbai-400058 are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, CAC, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why Penalty should not be imposed on them under Section 114(iii) and 114AA of the Customs Act, 1962 for violation of regulation 10(n) of CBLR, 2018.

17. 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.

18. The aforesaid noticees is to submit their written reply within 30 days before the adjudicating authority. In their reply, they should clearly state whether they wish to be heard in person or not. In case no such request is made or they do not appear before the adjudicating authority on the date and time fixed, the case will be decided ex-parte on the basis of available records without any further reference to them.

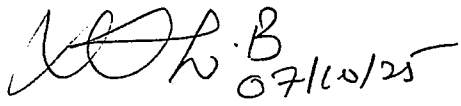
19. This show cause notice is issued only in respect of issues discussed in the show cause notice and the goods mentioned against the

Shipping Bill discussed hereinabove.

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

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

22. 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.


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

To, Noticees,

1. M/s. Bizotic Merchandising Pvt. Ltd. (IEC-AAKCB7062Q) A-27, Basement Guru Nanakpura Laxmi Nagar, New Delhi, East Delhi, Delhi-110092.

2. M/s. JIT Shipping Services (AFLPP4301F {11/CUS/BLR/CHA/02/2013}), 504, Plot No-8, Durga Chamber, Veera Desai Road, Andheri (West), Mumbai-400058.

Copy to:

1. The Commissioner of Customs, NS-II, JNCH
2. The Additional Commissioner of Customs, CAC/Drawback/DRC Section, NS-II, JNCH,
3. The Asstt. Commissioner of Customs, SIIB (X), JNCH
4. Supdt/CHS, JNCH for display on Notice Board.
5. Supdt./EDI,
6. Office Copy,
7. AC/DC., Ward 82, Department of Trade and Taxes, Vyapar Kar Bhawan, New Delhi.

ANNEXURE-A

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill No. 3917061 dated 11.09.2024
RUD-II	Panchanama dated 20.09.2024
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated on 28.09.2024
RUD-V	Provisional Release for Back TO Town NOC dated 11.10.2024
RUD-VI	Copy of GST verification reports.
RUD-VII	Copy of statement of Mr. Brajesh Kumar Singh, Authorized Representative of M/s. Bizotic Merchandising Pvt. Ltd. (IEC-AAKCB7062Q) dated 18.12.2024
RUD-VIII	Copy of statement of Shri. Sanjay Babaji Sawant, Authorized Representative and G-Card holder of M/s. JIT Shipping Services (AFLPP4301F {11/CUS/BLR/CHA/02/2013} dated 28.12.2024.

24. 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, JNCH

To,
Noticees,

1. M/s. Bizotic Merchandising Pvt. Ltd. (IEC-AAKCB7062Q)
A-27, Basement Guru Nanakpura Laxmi Nagar,
New Delhi, East Delhi, Delhi-110092
2. M/s. JIT Shipping Services (AFLPP4301F {11/CUS/BLR/CHA/02/2013}),
504, Plot No-8, Durga Chamber, Veera Desai Road,
Andheri (West), Mumbai-400058.

Copy to:

1. The Asstt. Commissioner of Customs,
SIIB (X), JNCH.
2. Supdt./CHS, JNCH for display on Notice Board.
3. Office Copy.

Annexure – A

<i>Sr. No.</i>	<i>List of Relied Upon Documents</i>
RUD-I	Shipping Bill No. 3917061 dated 11.09.2024
RUD-II	Panchanama dated 20.09.2024
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated on 28.09.2024
RUD-V	Provisional Release for Back TO Town NOC dated 11.10.2024
RUD-VI	Copy of GST verification reports.
RUD-VII	Copy of statement of Mr. Brajesh Kumar Singh, Authorized Representative of M/s. Bizotic Merchandising Pvt. Ltd. (IEC-AAKCB7062Q) dated 18.12.2024
	Copy of statement of Shri. Sanjay Babaji Sawant, Authorized Representative

<i>RUD-VIII</i>	and G-Card holder of M/s. JIT Shipping Services (AFLPP4301F {11/CUS/BLR/CHA/02/2013} dated 28.12.2024.
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**PANCHANAMA dated 20.09.2024 drawn at CFS - JWR Logistics Pvt. Ltd.,
Village- Padeghar, Panvel, Navi Mumbai - 410206**

Pancha No. 1

Name : Vijay Rajaram Patil
Age : 38
Address : S S 2 A, Room No. 598,
Near Goodwill Arcadi,
Sector 8
Koparkhahane, Navi
Mumnai, Thane
Maharashtra
Occupation : Services
ID Card : Adhar Card
469675347725
Mobile No. : 8898909297

Pancha No. 2

Name : Suresh Dnyanadev
Patil
Age : 43
Address : New Omkar Society,
D-21, Room no. 13,
near Navratn Hotel,
Sec. 48, Seawood,
Nerul, Pin Code-
400706, Navi
Mumbai, Thane,
Maharashtra, 400615
Occupation : Services
ID Card : Adhara card
595957072906
Mobile No. : 7045838287

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Vishnu, an Intelligence Officer, SIIB(X), JNCH on 20.09.2024 at 10:30 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-410206 to witness the examination of goods of exporter M/s. Bizotic Merchandising Private limited (IEC: AAKCB7062Q) covered under 01 Shipping Bills No. 3917061 dated 11.09.2024 for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Abhishek Meena, an Intelligence officer, SIIB(X), JNCH, and Shri Sanjay Babaji Sawant, G-card holder of CB M/s. JIT Shipping (License No. AFLPP4301F{11/CUS/BLR/CHA/02/2013) having Kardex No. 6578/2023. Then the officer explained to us that the exporter M/s. Bizotic Merchandising Private limited (IEC: AAKCB7062Q) having address A-27 Basement Guru Nanakpura Laxmi New Delhi has filed 01 Shipping Bills No. 3917061 dated 11.09.2024 through their Customs Broker M/s JIT Shipping (CHA License No: AFLPP4301F{11/CUS/BLR/CHA/02/2013) for export of their consignment.

We were shown copy of Hold letter No. 73/2024-25-SIIB(X) issued vide F.No. CUS/SIIB/ALT/521/2024-SIIB(E) dated 15.09.2024 regarding hold of the above mentioned Shipping Bills along with their respective export invoice & packing list of the goods attempted to be exported.

Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 01 shipping bills No. 3917061 dated 11.09.2024 to which we both voluntarily agreed.

P 2
Bun
20/9/24

P 12
Sawant
20/9/24

SR
Suresh
20/9/24

Thereafter, all of us proceeded to the location D-13 in Shed D inside JWR CFS where the goods covered under the aforementioned Shipping Bill No. 3917061 dated 11.09.2024 were placed respectively. A total of 90 packages 3917061 dated 11.09.2024 were found placed at the said location. The packages were wrapped within white polypropylene bags. There after each of these packages were opened by the labour available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

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

Sr. No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	IGST (in Rs.)
1	3917061 dated 11.09.2024	Readymade Garments Ladies Long Scraves D upatta Made up of Man made fibers	3392852.6	88214	161161	LUT

During 100% examination, goods covered under Shipping Bills No. 3917061 dated 11.09.2024 were found as declared in terms of quantity and declared description as per the checklist, invoice and packing list.

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the S/B's No. 3917061 dated 11.09.2024 in our presence. Further, the said samples as drawn above were sealed in a green envelope with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having seen the drawn samples and sealing of the same in the presence of Shri Sanjay Babaji Sawant, G-card holder of M/s. JIT Shipping (License No. AFLPP4301F{11/CUS/BLR/CHA/02/2013) having Kardex No. 6578/2023.

All the goods pertaining to Shipping Bills No. 3917061 dated 11.09.2024 were re-packed in the same packages and kept back at the same location D-13 in Shed D inside JWR CFS in our presence and in the presence of the authorized representative of CB and the same were handed over to the Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping Bills No. 3917061 dated 11.09.2024, their respective Export Invoice and Packing List and other relevant documents as a token of having seen the same and being present during the examination.

PD
Babu
11/09/24

PD
Babu
11/09/24

CB
Sawant
11/09/24

The Panchanama running into 03 pages ended in the same place and same date i.e. 20.09.2024 at 12:15 hrs. The Panchanama was carried out in our presence as per our say and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 20th day of September 2024.

Vishnu
20/09/2024
(Vishnu)

I.O./SIIB(X), JNCH

Suresh
20/9/24

(Representative of CB)

In presence of:

Vijay
20/09/24
Pancha-I

Vijay Rajaram Patil

Suresh
20/9/24

Pancha-II

Suresh Dnyanadev Patil

Dghed -> 0-13



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

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

Port Code	INNSA1	SB No	3917061	SB Date	11-SEP-24
IEC/Br	AAKCB7062Q				
GSTIN/TYPE	07AAKCB7062Q1Z0 GSN				
CB CODE	AFLPP4301FCH003				
TYPE	INV	ITEM	CONT		
Nos	1	1	0		
PKG	90	G.WT	KGS	5423.4	



* SB22140920241848

PART - I - SHIPPING BILL SUMMARY

A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBGING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRC	10.RE-EXP	11.LUT				
	SEA	Y	Y	N	Y	Y	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	Delhi				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									
	BIZOTIC MERCHANDISING PRIVATE LIMITED					AKJ READYMADE GARMENTS TRADING L.L.									
	A-27 BASEMENT GURU NANAKPURA LAXMI					C.P.O.BOX:44325.SHOP NO.2 MOHAMMED									
	NEW DELHI					AHMAD JUMA ALSAKIT AL FALASI BLDG. OPP EMAN MASJID MURS									
	2.Type Private					AE									
	3. AD CODE: 0301410					8. GSTIN / TYPE 07AAKCB7062Q1Z0 GSN									
	4.RBI WAIVER NO.& DT					9.FOREX BANK A/C NO. 15XXXXXXXXXX356									
C VALU SUMMA	5.CB NAME JIT SHIPPING SERVICES					10.DBK BANK A/C NO. 15XXXXXXXXXX356									
	6.AEO					11. IFSC NO. PUNB0151400									
	1.FOB VALUE	2.FREIGHT	3.INSURANC	4.DISCOU	5.COM	1.DBK CLAIM		2.IGST AMT		3.CESS AMT					
	3392852.6	1663	0	0	0	88214		0		161161					
E MANIFEST DETAILS	6.DEDUCTIONS	7.P/C	8.DUTY		9.CESS	4.IGST VALUE		5.RODTEP AMT		6.ROSC TL AMT					
	0	0				0		0		161161					
	1.MAWB NO.	2.MAWB DT	3.HAWB NO.	4.HAWB DT	N.O.C.	1.SNO		2.INV NO.		3. INV AMT.					
						1		BMPL/003/24-25		40824					
G EQUIPMENT DETAILS	4. CIN NO.		5. CIN DT.		6. CIN SITE ID	2. INV NO.		3. INV AMT.		4. CURRENC					
	24PCEG09141503854400		14-SEP-24		INNSA1	1		40824		USD					
	1.CONTAINER					2.CHALLAN NO					3.PAYMT DT				
I ANNEX DETAILS	1.SEAL TYPE					2.NATURE OF CARGO					3.NO. OF PACKETS				
	WAREHOUSE SEALED					CONTAINERISED					90				
	6.MARKS & NUMBERS					AS PER INVOICE, WE INTENT TO CLAIM REWARDS UNDER REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS (ROSCTL) SCHEME LUT NO:AD070824022700C DT:16/08/2024 GST NO:07ATBPK4285F1ZQ INV NO:ME/2024-25/003 DT:01/09/24 Mahadev Enterprises					4.NO. OF CONTAINERS				
											0				
J PROCESS DETAILS	1.EVENT					2.DATE					3.TIME				
	5.Submission					11-SEP-24					12:45				
	5.Assessment					13-SEP-24					12:53				
	7.Examination					14-SEP-24					18:00				
	9.LEO					14-SEP-24					18:48				
	10. SEZ UNIT Details														

Signature Not Verified

Digitally signed by DS CENTRAL BOARD
OF INDIRECT TAXES AND CUSTOMS 08
Date: 2024.09.14 18:50:23 IST
Reason: CUSTOMS
Location: INDIA

Glossary

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

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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	3917061	11-SEP-24
IEC/Br	AAKCB7062Q	0
GSTIN/TYPE	07AAKCB7062Q1Z0 GSN	
CB CODE	AFLPP4301FCH003	
TYPE	INV	ITEM
Nos	1	1
PKG	90	G.WT KGS
		5423.4



* SB22140920241848

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	BMPL/003/24-25 10/09/2024				0301410	CF		
B. TRANSACTION PARTIES	1.EXPORTER'S NAME & ADDRESS			2.BUYER'S NAME & ADDRESS					
	BIZOTIC MERCHANDISING PRIVATE LIMITED A-27 BASEMENT GURU NANAKPURA LAXMI			AQUA BLUE GENERAL TRADING LLC SHARJAH MEDIA CITY (SHAMS) P.O BOX,515000 SHARJAH UAE					
	110092								
	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
	40824 USD	40804 USD	20 USD	0	0	0	0		1 USD INR 83.15
D. ITEM DETAILS	1.ItemSNo	2.HS CD	3.DESCRPTION			4.QUANTITY	5.UQC	6.RATE	7.VALUE(F/C)
	1	62141090	READYMADE GARMENTS LADIES LONG SCRAVES D UPATTA MADE UP OF MAN MADE FIBERS			45360	PCS	.9	40824

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	3917061	11-SEP-24
IEC/Br	AAKCB7062Q	0
GSTIN/TYPE	07AAKCB7062Q1Z0 GSN	
CB CODE	AFLPP4301FCH003	
TYPE	INV	ITEM
Nos	1	1
PKG	90	G.WT KGS
		5423.4



*SB22140920241848

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

PART - III - ITEM DETAILS

1. INVS N	2. ITEMS N	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE (F/C)	9. FOB (INR)	10. PMV
1	1	62141090	READYMADE GARMENTS LADIES LONG SCRAVES D UPATTA MADE UP OF MAN MADE FIBERS	45360	PCS	.9	40824	3392852.6	82.27
11. DUTY AMT	12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE		17. IGST AMOUNT		18. SCHCOD
			Y	LUT					60
19. SCHEME DESCRIPTION			20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN			23. DISTRICT OF ORIGIN	
Drawback, and ROSCTL			45360	NOS	Delhi			NEW DELHI	
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		Yes		N	

INVOICE (1/1)

LET EXPORT CO

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
INNSA1
IEC/Br
GSTIN/TYPE
CB CODE
TYPE
Nos
PKG

SB No
3917061
AAKCB7062Q
07AAKCB7062Q1Z0 GSN
AFLPP4301FCH003

SB Date
11-SEP-24
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INV
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ITEM
1
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KGS
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*SB22140920241848

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.STALEV	9.CENLEV	10.ROSC TL AMT
1	1	62140103B	45360	3392852.6	2.6	88214.17	89911	71250	161161

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
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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			45360	NOS
1	1	DTY	GCESS			0	INR
1	1	ORC	DOO	079			
1	1	ORC	EPT	NCPTI			
1	1	ORC	STO	07			

E. SINGLE WINDOW DECLARATION - CONSTITUENTS

1.INVSN2.ITMSNO	3.C SNO	4.NAME	5.CODE	6.PERCENTAGE	7.YIELD PCT	8.ING
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F. SINGLE WINDOW DECLARATION - CONTROL

1.INVSN2.ITMSNO	3.CONTROL TYPE	4.LOCATION	5.ST DT	6.END DT	7.RES CD	8.RES TEXT
-----------------	----------------	------------	---------	----------	----------	------------

G.SUPPORTING DOCUMENTS

1.INVSN2.ITMSNO	3 DOCTYPCD	4. ICEGATE ID	5. IRN	6.PARTY CD	7.ISSUE PLA	8.ISS DT	9.EXP DT
1	0	934000	JITSHIPPING	2024091100034368	INDIA	10-SEP-24	
1	0	380000	JITSHIPPING	2024091100034369	INDIA	10-SEP-24	
1	0	271000	JITSHIPPING	2024091100034370	INDIA	10-SEP-24	

H.INVOICE DETAILS

1.SNO	2.INVOICE NO	3.INVOICE AMOUNT	4.CURRENCY
1	BMPL/003/24-25	40824	USD

I.CONTAINER DETAILS

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

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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	INNSA1	SB No	3917061	SB Date	11-SEP-24
IEC/Br	AAKCB7062Q				0
GSTIN/TYPE	07AAKCB7062Q1Z0	GSN	AFLPP4301FCH003		
CB CODE					
TYPE	INV	ITEM	CONT		
Nos	1	1	0		
PKG	90	G.WT	KGS	5423.4	* SB22140920241848

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

PART - IV - EXPORT SCHEME DETAILS

N. REEXPORT DETAILS

1. INVS 2. ITMSN 3. BE SITE ID 4. BE NUMBER 5. BE DATE 6. BE INV SNO 7. BE ITEM S 8. BE QTY 9. BE UQC

OTHER ADDITIONAL INFORMATION

Glossary

INVS - 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

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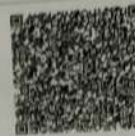


INDIAN CUSTOMS EDI SYSTEM
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
GOVERNMENT OF INDIA

Port Code
INNSA1
IEC/Br
GSTIN/TYPE
CB CODE
TYPE
Nos
PKG

SB No
3917061
AAKCB7062Q
07AAKCB7062Q1Z0 GSN
AFLPP4301FCH003
INV
1
90
ITEM
1
G.WT
KGS
CONT
0
5423.4

SB Date
11-SEP-24



*SB22140920241848

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

PART - V - DECLARATIONS

A. DECLARATION STATEMENT

B. AUTHORIZED SIGNATORY

DATE

AUTHORIZED SIGNATORY

CHA NAME :AFLPP4301FCH003


PLACE

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INVOICE						
EXPOTERS BIZOTIC MERCHANDISING PRIVATE LIMITED A-27 BASEMENT GURU NANAKPURA LAXMI NAGAR NEW DELHI EAST DELHI, DELHI 110092 GST NO:07AAKCB7062Q120		INV NO: BMPL/003/24-25 DT:10.09.2024 IEC NO:AAKCB7062Q Exporter Ref. :- Other References :-				
		CONSIGNEE:- M/S. AKJ READYMADE GARMENTS TRADING LLC P.O.BOX.44325,SHOP NO.2, MOHAMMED AHMAD JUMA ALSAKIT AL FALASI BLDG,OPP. EMAN MASJID MURSHID BAZAR, DEIRA, DUBAI U.A.E. TEL +97143993561				
		Buyer of Other than Consignee :- AQUA BLUE GENERAL TRADING LLC SHARJAH MEDIA CITY (SHAMS) P.O BOX.515000 SHARJAH UAE				
		Country of Origin of Goods INDIA				
Pre - Carriage By BY ROAD	Place of Receipt JNPT,INDIA	Final Destination UAE				
Vessel / Flight No. BY SEA	Port of Loading JNPT,INDIA	Terms of Delivery & Payment C&F :180 Days				
Port of Discharge JEBEL ALI,UAE	Final Destination JEBEL ALI, UAE	LUT NO:AD070824022700C DT:16/08/2024				
Marks & Nos. Cont. No.	No. & Kind of Packages	Description of Goods	HSN	QTY. PCS	RATE USD	AMOUNT USD
NJ	CTNS 90	READYMADE GARMENTS LADIES LONG SCRAVES DUPATTA MADE UP OF MAN MADE FIBERS	62141090	45360	0.90	40824.00
TOTAL CTN:90 TOTAL PIC:45360 TOTAL GR WT:5423.400 KGS TOTAL NET WT:5243.400 KGS						
					Total	40824.00
Amount Chargeable in WORDS C&F USD :FOURTY THOUSAND EIGHT HUNDRED TWENTY FOUR CENT ONLY						
DECLARATION We Declare that this invoice shows that actual price of the goods. Described and that all particulars are true and correct.			FOR:BIZOTIC MERCHANDISING PRIVATE LIMITED  AUTH SING			

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EXPORTS

PACKING LIST

BIZOTIC MERCHANDISING PRIVATE LIMITED
A-27 BASEMENT GURU NANAK PURA LAXMI
NAGAR NEW DELHI EAST DELHI, DELHI 110092
GST NO: 07AAKCB7062Q120

CONSIGNEE:
M/S AKJ READYMADE GARMENTS TRADING LLC
P.O. BOX 804415, SUITE NO 02, MOHAMED AMAD LURA
ALSAHIL AL TALABIRI, OFF. IMAN MASUD,
MURSHIDBAZAR, DUBAI, U.A.E. TEL: +97147177551
UNITED ARAB EMIRATES

S/MARKS N.I

CTN NO	GOODS	PIC	GR WT	NET WT
71	LADIES LONG	504	60.26	58.26
72	DUPATTA	504	60.26	58.26
73	DO	504	60.26	58.26
74	DO	504	60.26	58.26
75	DO	504	60.26	58.26
76	DO	504	60.26	58.26
77	DO	504	60.26	58.26
78	DO	504	60.26	58.26
79	DO	504	60.26	58.26
80	DO	504	60.26	58.26
81	DO	504	60.26	58.26
82	DO	504	60.26	58.26
83	DO	504	60.26	58.26
84	DO	504	60.26	58.26
85	DO	504	60.26	58.26
86	DO	504	60.26	58.26
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97	DO	504	60.26	58.26
98	DO	504	60.26	58.26
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100	DO	504	60.26	58.26
101	DO	504	60.26	58.26
102	DO	504	60.26	58.26
103	DO	504	60.26	58.26
104	DO	504	60.26	58.26
105	DO	504	60.26	58.26
106	DO	504	60.26	58.26
107	DO	504	60.26	58.26
108	DO	504	60.26	58.26
109	DO	504	60.26	58.26
110	DO	504	60.26	58.26
111	DO	504	60.26	58.26
112	DO	504	60.26	58.26
113	DO	504	60.26	58.26
114	DO	504	60.26	58.26
115	DO	504	60.26	58.26
116	DO	504	60.26	58.26
117	DO	504	60.26	58.26
118	DO	504	60.26	58.26
119	DO	504	60.26	58.26
120	DO	504	60.26	58.26
121	DO	504	60.26	58.26
122	DO	504	60.26	58.26
123	DO	504	60.26	58.26
124	DO	504	60.26	58.26
125	DO	504	60.26	58.26
126	DO	504	60.26	58.26
127	DO	504	60.26	58.26
128	DO	504	60.26	58.26
129	DO	504	60.26	58.26
130	DO	504	60.26	58.26
131	DO	504	60.26	58.26
132	DO	504	60.26	58.26
133	DO	504	60.26	58.26
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137	DO	504	60.26	58.26
138	DO	504	60.26	58.26
139	DO	504	60.26	58.26
140	DO	504	60.26	58.26
141	DO	504	60.26	58.26
142	DO	504	60.26	58.26
143	DO	504	60.26	58.26
144	DO	504	60.26	58.26
145	DO	504	60.26	58.26
146	DO	504	60.26	58.26
147	DO	504	60.26	58.26
148	DO	504	60.26	58.26
149	DO	504	60.26	58.26
150	DO	504	60.26	58.26
151	DO	504	60.26	58.26
152	DO	504	60.26	58.26
153	DO	504	60.26	58.26
154	DO	504	60.26	58.26
155	DO	504	60.26	58.26
156	DO	504	60.26	58.26
157	DO	504	60.26	58.26
158	DO	504	60.26	58.26
159	DO	504	60.26	58.26
160	DO	504	60.26	58.26

TOTAL CTN 90
TOTAL PIC 45360
TOTAL GR WT 5423 400 KGS
TOTAL NET WT 5243 400 KGS

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भारत सरकार

GOVERNMENT OF INDIA

विजय राजाराम पाटील

Vijay Rajaram Patil

जन्म तारीख/DOB: 04/02/1986

पुरुष / MALE

4696 7534 7725



माझे आधार, माझी ओळख



आधार

भारतीय विशिष्ट पहचान प्राधिकरण
UNIQUE IDENTIFICATION AUTHORITY OF INDIA

पत्ता:

Address:

S/O राजाराम पाटील, एस
एस 2 ए, रूम नं 598,
गुडविल अर्कडेच्या जवळ,
सेक्टर 8 कोपरखैरणे, नवी
मुंबई, ठाणे,
महाराष्ट्र - 400709

S/O Rajaram Patil, S S 2 A,
Room No 598, Near Goodwill
Arcade Sector 8,
Kopar Khairane, Navi Mumbai,
Maharashtra - 400709

1800 300 1947

help@uidai.gov.in

www.uidai.gov.in

P.O. Box No. 1947,
Bengaluru-560 001

११
२०/०१/२०२४



भारत सरकार

GOVERNMENT OF INDIA



सुरेश ज्ञानदेव पाटील

Suresh Dnyanadev Patil

जन्म वर्ष / Year of Birth : 1981

पुरुष / Male

Suresh
20/9/21

5959 5707 2906



आधार — सामान्य माणसाचा अधिकार



भारतीय विशिष्ट ओळख प्राधिकरण UNIQUE IDENTIFICATION AUTHORITY OF INDIA

पत्ता W/O सुरेश पाटील, न्यू ओमकार
सोसायटी, डी-२१, रूम नं- १३, नवरत्न
हॉटेल जवळ, सेक्टर-४८, सीवूड्स, नेरूळ,
पिनकोड- ४००७०६, नवी मुंबई, ठाणे,
महाराष्ट्र, 400615

Address: W/O Suresh Patil, New
Omkar Society, D-21, Room No-
13, Near Navratn Hotel,
Sector-48, Seawood, Nerul, Pin
Code- 400706, NAVI MUMBAI,
Thane, Maharashtra, 400615



1947
1800 180 1947



help@uidai.gov.in



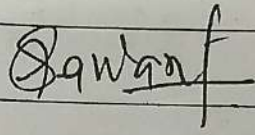






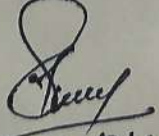
www.uidai.gov.in

P.O. Box No. 1947,
Bengaluru-560 001

Signature Not Verified
Digitally signed by DS CENTRAL BOARD
OF INDIRECT TAXES AND CUSTOMS DP
Date: 2024.09.14 18:40:23 IST
Reason: CUSTOMS
Location: INDIA

DK - Drawback, ROSL - Rebate
e.LUT - Letter of Under Taking
Reference C: DISCOU - Discou
Airway Bill Number J.BP
for authentication.
est version".

		कार्यालय परधान आयुक्त, सीमाशुल्क (सामान्य), नवीन सीमाशुल्क भवन, बलार्ड एस्टेट, मुम्बई-400001			
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL), NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI-400001		e-mail: cbsec.nch@gov.in		Phone no: 022-22757891	
		FORM-G-PA (See sub-regulation (2) of regulation 13) Identity Card		CARD NO. 6578/2023	
M/s./Shri/Ms	SANJAY BABAJI SAWANT		Customs Broker Licence No.		AFLPP43G1F [11/CUS/BLR/CHA/02/2013]
Designation	EMPLOYEE				
Permanent Account No. (PAN)	DGSP57968L				
Aadhaar Number	608375104563				
Issued at:	MUMBAI				
Valid up to:	LIFETIME				
Name of the Customs Broker	JIT SHIPPING SERVICES				
Type of Customs Broker:	COMPANY				
Specimen signature of the Customs Broker					
					
Signature of the Deputy/Assistant Commissioner of Customs					
1. यह कार्ड अंतरणीय नहीं है और इसे मुंबई सीमा शुल्क के किसी भी कर्मचारी द्वारा मांगे जाने पर प्रस्तुत किया जाना चाहिए।					
2. यह कार्ड सीबीएलआर 2018 के विनियमन 13(2) के तहत सीमाशुल्क ब्रोकर के मालिक/भागीदार/निदेशक/कर्मचारी को जारी किया गया है जिसका नाम कार्ड के मुखपृष्ठ पर उल्लिखित है।					
3. यह कार्ड मुंबई सीमा शुल्क क्षेत्र में सीमा शुल्क निकासी कार्य करने के लिए मान्य है।					
4. इस कार्ड का उपयोग किसी अन्य उद्देश्य के लिए नहीं किया जाना चाहिए।					
5. इस कार्ड को सीमा शुल्क क्षेत्र के अंदर हर समय पहना और प्रदर्शित किया जाना चाहिए।					
6. जब यह कार्ड किसी भी कारण से अमान्य हो जाता है, तो इसे जारी करने वाले प्राधिकारी को तत्काल वापस किया जाना चाहिए।					
7. इस कार्ड के खो जाने/मिलने की सूचना नियंत्रण कक्ष, नवीन सीमाशुल्क भवन, बलार्ड एस्टेट, मुंबई [फोन: 022-22757575 (24 घंटे)] या निकटतम पुलिस स्टेशन में तुरंत दें।					
1. This card is non-transferrable and should be produced on demand by any employee of Mumbai Customs					
2. This card has been issued under Regulation 13(2) of CBLR 2018 to the Proprietor/Partner/Director/Employee of Custom Broker whose name is mentioned on the face of the card					
3. This card is only valid for transacting Customs clearance work in Mumbai Customs Zones					
4. This card should not be used for any other purpose.					
5. This card should be worn and displayed at all times inside Customs Area.					
6. When this card ceases to be valid for any reason, it should be returned to the issuing authority.					
7. If this card is lost/found by anyone, it should be immediately be informed/returned to the Control room, New Custom House, Ballard Estate, Mumbai. Phone - 022 22757575 (24 hrs.) or to the nearest Police Station.					


20/9/24

Market Enquiry Report of M/s.Bizotic Merchandising Private limited conducted on 28/09/2024

As approved by the competent authority, the undersigned officer from SIIB(X) along with ShriSuresh Patil, Authorized representative of Exporter, conducted a market survey of goods covered under Shipping Bill No.3917061 dated 11.09.2024 presented for export by M/s. Bizotic Merchandising Private limited (IEC: AAKCB7062Q). The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bills. Market enquiry was conducted on 28/09/2024 in the wholesale market near Dadar (W), Mumbai.

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

S/B No.	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price	PMV
		Krishna Dupatta Centre Manish market, Shop No. f-63, 1st floor, Dadar (W), Mumbai 400028	Prince Garment Ambaji Mistry Niwas, A-wing S. B. marg Dadar (W), Mumbai 400028	Suparsh wa Creation Plot no. 115, Gr. Floor, C-Block, Ranjit Studio, Dadar, Mumbai		
2980019 dated 05.08.2024	Polyester Printed Fabrics GSM 115 +/-10%	50.2	53	48	50.4	82.27

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

Vishnu
28/09/2024
(Vishnu)
IO/SIIB(X)

Shri Suresh Patil
28/09/2024
(ShriSuresh Patil)
Authorized representative of Exporter



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

Jawaharlal Nehru Custom House, Nhava Sheva,

Dist- Raigad, Maharashtra - 400 707.

Tel No: 27244983: Fax: 27241828, 27241825.

Email Id - siibx.jnch@gov.in

प्राप्त किया/ RECEIVED

क्र. संख्या/ Sr. No.

11-10-2024

11 OCT 2024

अपर आयुक्त सीमाशुल्क

ADDITIONAL COMMISSIONER OF CUSTOMS

एन.एच. NS-II, जेएनसीएच JNCH, नव्या शेवा/ Nhava

F.No. CUS/SIIB/ALT/521/2024-SIIB(E)

To,

The Additional Commissioner of Customs,
CEAC, NS-II, JNCH, Nhava Sheva-400707.

Sir,

Sub: - NOC for Provisional Release for Back To Town of the Goods covered under Shipping Bill No. 3917061 dated 11.09.2024 filed by Exporter M/s. Bizotic Merchandising Private Limited (IE Code AAKCB7062Q)- reg.



M/s. Bizotic Merchandising Private Limited (IE Code AAKCB7062Q) has filed Shipping Bill No. 3917061 dated 11.09.2024 for export of RMG. Based on the NCTC Alert, the same was kept on hold by this unit vide Hold letter No. 73/2024-25-SIIB(X) dated 20.09.2024.

Red Flags by NCTC are as follows:

- The exporter had obtained the IEC recently in August 2023 and amended in August 2024.
- SBs are identical in description and the consignee & buyer are same.
- The goods being exported as well the destination are sensitive in nature.
- The outward supplies shown in the GSTR3B are not tallying with total value of exports in the SBs (past & present).
- As discussed above, it appears from the e-way bill portal that the exporter has indicated one supplier at three levels and finally the supplier at the bottom of the supply chain has no inward supply at all. Hence the supply chain appears to be fabricated.
- There is a possibility that the goods under export are imported or locally procured without payment of proper tax which may be of poor quality.
- In view of these factors, there is high possibility of mis-declaration in terms of quality, quantity of goods, misclassification and overvaluation to avail undue export benefits. Concealment cannot be ruled out.

Thereafter, the subject goods were examined 100% by SIIB(X) under Panchanama dated 20.09.2024 wherein goods found as declared in terms of quantity and description. RSS was drawn during the examination of the goods. However, Market Enquiry of the goods was conducted on 28.09.2024 to determine the exact value of the goods. Market Enquiry revealed that the value declared was on the higher side and accordingly the FOB value is re-determined as given below: -

S/B N O & D	Item Descri ption	Declare d FOB	Re-determined FOB Value= Decl ared FOB * Re- determined PM	Declar ed DB	Re-Det ermine	Roscttl Amount	Re-dermin ed Roscttl
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	OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X), Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra - 400 707. Tel No: 27244983; Fax: 27241828, 27241825. Email Id - siibx.jnch@gov.in	

F.No. CUS/SIIB/ALT/521/2024-SIIB(E)

Date: /09/2024

To,
The Chemical Examiner,
Grade- I (Incharge),
O/o Joint Director,
JNCH Lab.

Sub: Testing of sample pertaining to Shipping Bill No. 3917061 dated 11.09.2024 of M/s. Bizotic Merchandising Private Limited (IEC: AAKCB7062Q)- reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to S/B No. 3917061 dated 11.09.2024 for testing purpose.

Sr. No.	S/B No. & Date	Declared Description	No. of RSS
1.	3917061 dated 11.09.2024	Readymade Garments Ladies Long Scarves Dupatta Made up of Man-made fibers	01

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

- Detailed analysis of composition of the goods.
- Nature of the sample.
- Whether the samples are as per their respective declared description.

Thanking you.

Yours sincerely,

MILAN
Superintendent of Customs,
SIIB(X), JNCH.

Encl: as above.

Signed by Milan
Date: 24-09-2024 19:51:0

Lab No. 747 / SIIB (X) dt. 25/09/24


SB No. = 3917061 dt 11/09/2024

Report: Each of the two sample is in the form of dyed printed man made fabric. Each is wholly composed of Polyester filament yarns.

Gsm of the Green fabric = 64.58

Gsm of the White material = 78.32

Sealed & returned.


04.10.2024
मुखवीर सिंह/SUKHVEER SINGH
सहायक रसायन परीक्षक
Asstt. Chemical Examiner


10/10/24
प्रफुल दलाल / Praful Dalal
रसायन परीक्षक ग्रेड-II
Chemical Examiner Gr. II

GOVERNMENT OF NCT OF DELHI
OFFICE OF GST OFFICER, (WARD 74/82)
DEPARTMENT OF TRADE & TAXES,
VYAPAR KAR BHAWAN, I.P. ESTATE, NEW DELHI

File No. GST/W-82/211

Date:- 10.12.24

To

The Joint Commissioner,
Office of the Commissioner of Customs,
NS-II, Special Investigation and Intelligence,
Branch-X, Jawahar Nehru Custom House,
Nhava Sheva, Distt Raigad, Maharashtra- 400707.

Subject:- Verification of genuineness of Exporter M/s Bizotic Merchandising Pvt. Ltd. (GSTIN - 07AAKCB7062Q1Z0)-reg.

Sir,

In reference to your letter No. F.no. CUS/SIIB/ALT/521/2024-SIIB(E))NCH dated 26.11.2024. The copy of field visit report in form REG-30 r/o GSTIN-07AAKCB7062Q1Z0- BIZOTIC MERCHANDISING PVT. LTD. as submitted by GSTI is enclosed herewith.

Encls. As Above.

Yours faithfully,

Deepak Kumar
10/12/2024
Deepak Kumar
GSTO Ward-74/82

Copy to,

1.The Assistant Commissioner, BIU 2nd Floor, Department of Trade and Taxes,
Vyapar Bhawan, I.P. Estate, New Delhi-110002.

Form GST REG-30*[See Rule 25]***Form for Field Visit Report***Ward 82*

Name of the Officer :- Navendu Kumar Jha		
Date of Submission of Report :- 29/11/2024		
Name of the taxable person :- BIZOTIC MERCHANDISING PRIVATE LIMITED		
ARN :- NA		
GSTIN/Unique ID Number :- 07AAKCB7062Q1Z0		
Task Assigned by :- Deepak Kumar		
Sr. No.	Particulars	Input
1.	Date of Visit	29/11/2024
2.	Time of Visit	14:31
3.	Location details :	
	Latitude:	Longitude:
	North-Bounded by:	South-Bounded by:
	West-Bounded by:	East-Bounded by:
4.	Whether address is same as mentioned in application	Y
5.	Particulars of the person available at the time of visit	
(i)	Name	na
(ii)	Father's Name	na
(iii)	Residential Address	A-27, BASEMENT, GURU NANAKPURA, New Delhi, East Delhi, Delhi, 110092
(iv)	Mobile Number	7840028378
(v)	Designation / Status	plc
(vi)	Relationship with taxable person, if applicable	na
6.	Functioning status of the business	N
7.	Details of the premises	
	Open Space Area (in sq m.) - (approx.)	na
	Covered Space Area (in sq m.) - (approx.)	na
	Floor on which business premises located	na
8.	Documents verified	N
9.	Ekye Documents Uploaded	Not Uploaded
10.	Do you recommend taxpayer to grant registration?	No

41.

Upload photograph of the place with the person who is present at the place where site verification is conducted

Photograph 1 :



Photograph 2 :



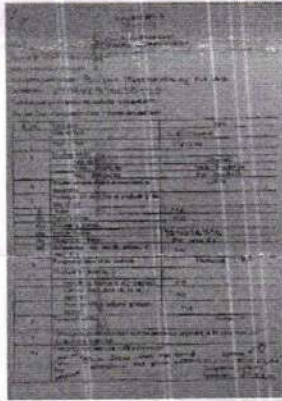
Photograph 3 :



Photograph 4 :



Photograph 5 :



12.

Comments: The firm was visited on 28/11/2024 as per field visit assigned vide letter dy. no 177/w-82, dated 18/11/2024. The firm was not found existing at given address.

Place: Delhi

Name of the Officer: Navendu Kumar Jha

Date: 29/11/2024

Designation: Sales / Commercial Tax Inspector

Jurisdiction: Ward 82

Statement of Shri Brajesh Kumar Singh, authorized representative of exporter M/s Bizotic Merchandising Pvt. Ltd. (IEC-AAKCB7062Q) recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Export) situated at 6th floor, Room no. C604, JNCH, Khava Sheva, Dist. Raigarh-400707 on 18.12.2024.

In pursuance of Summons CBIC-DEN. 2024-10782700000303458 dated 28.10.2024, issued by Shri Milan, Superintendent, SEHQ. I present myself to give statement u/s 108 of the Customs Act, 1962. I have been explained the provisions of Section 108 of Customs Act, 1962. I have been also explained that giving false evidence under this statement is an offence punishable under section 193 of the Indian Penal Code, 1860/ corresponding section of Bharatiya Nyaya Sanhita, 2023. I am also informed that this statement of mine can be used as evidence against me in any court of law, or for any adjudication proceedings. Having been understood the provisions of Section 108 of the Customs Act, 1962, I am giving my true, correct and voluntary statement which is as follows.

Name in full:	Brajesh Kumar Singh
Date of Birth:	25.02.1987
Father's name:	Shri Kamal Singh
Present residential address:	D-2, H No-150, Gali no. 8, Shiv Durga Vihar, Lakkar pur, Surajkund, Faridabad, Haryana-121009.
Office Address:	Basement, A27, Gurgaon nanakpura, Laxmi nagar, Delhi-110092.
Educational Qualification:	Graduation
Languages known:	Hindi, English
Occupation:	Private job
Income Tax PAN:	CDBP65802C
Mobile no.:	9818374877
Aadhar Number:	7095 9978 4966

Q1. Are you authorized by the firm M/s Bizotic Merchandising Pvt. Ltd. (IEC-AAKCB7062Q) to record statement on behalf of the exporter?

Ans Yes, I am authorized by the exporter M/s Bizotic Merchandising Pvt. Ltd. (IEC-AAKCB7062Q) to record statement on behalf of the exporter and I am submitting authority letter for your reference.

Q2. Give a brief description of firm M/s Bizotic Merchandising Pvt. Ltd. (IEC-AAKCB7062Q) and your role in the firm?

Ans The exporter is Delhi based firm which is a merchant exporter and also deal in local trade of RMGs. I am working with this firm from last 6 months and I manage field work and documentation of the firm. The firm got IEC registration in August, 2023.

Q3. Do the exporter file GST returns regularly?

Ans The exporter is filing GST returns regularly. I am submitting the documents for your reference.

Q4. Did the exporter filed the shipping bill no. 3917061 dated 11.09.2024?

Brajesh Kumar Singh
18/12/24

Ans Yes, the exporter filed the above mentioned shipping bill through CHA M/s Jit Shipping.

Q5. Provide the details of the supplier of the goods covered in the present shipping bill no. 3917061 dated 11.09.2024? What was the business conditions and payment terms?

Ans M/s. Mahadev Enterprises (GSTIN-07ATBPK4285F1ZQ) has supplied the subject goods to the exporter M/s Bizotic Merchandising Pvt. Ltd. (IEC-AAKCB7062Q) in this consignment. I am submitting the tax invoice and E-way bills for your reference. The exporter has paid partially for the consignment. I will provide the proof of payment as soon as possible.

Q6. How did the buyer contact you for this consignment? Provide details of the buyer?

Ans The buyer situated in UAE contacted the exporter through whatsapp. I will provide the purchase order for your reference.

Q7. Did the exporter filed any shipping bills in the past? Provide the details of the same and state whether BRC has been received or not in case of past exports?

Ans The exporter has filed 02 shipping bills in past and goods were same as that in this shipping bill. As the goods were exported in recent only, BRC is still awaited as the condition for BRC was 180 days.

Q8. The exporter has obtained IEC in August, 2023 and the first export was in August, 2024. Please explain the reason for dormancy?

Ans The exporter did not get any order from foreign buyers for the said period. So, the exporter was dormant for the said period and was trading in domestic market.

Q9. The goods exported in previous shipping bills are same. Also the buyer is same. Please explain?

Ans The exporter deals in same kind of goods only. Also the exporter only have one buyer till date.

Q10 Provide the details of supplier in previous consignments?

Ans The supplier is same in previous shipments also.

Q11. The exporter has mentioned 03 supplier at each level. Do you have any details of those suppliers?

Ans We have details of the supplier from which the exporter has procured goods i.e. M/s Mahadev Enterprises (GSTIN-07ATBPK4285F1ZQ).

Q12 Do you have anything else to say?

Ans We are already facing huge loss as our order has been cancelled. So, I request you to take lenient approach in this matter.

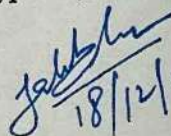
The above statement of mine running into 03 pages and 12 questions has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400 707 as per my say and as per my request and I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

Rajesh Kumar 2 18/02/24

above Statement of mine running into 03 Pages
and 12 Questions has been given as my true, correct
and voluntary without any force, threat
intimidation or coercion. On my request, the said
Statement has been typed on the office computer
of SIIB(X). JNCH, NHavachera, Dist. Faigah
PIN 400707 as per my say and as per my Request
and I certify. It has been recorded exactly as
stated by me in response to questions raised to
me during the Proceedings. I therefore affix
my dated Signature on every page of the
Statement in token of having been recorded
correctly as stated by me. I have nothing more
to add. Statement of mine is correctly recorded as per my say.
Shri Brajesh Kumar Singh
Brijesh Kumar Singh
18/12/24

authorized representative of exporter M/s Bizotic Merchandising Pvt. Ltd. (IEC-
AAKCB7062Q)

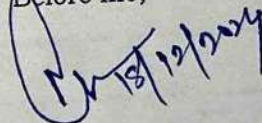
Typed by me:-


18/12/2024

(Jatin Budania)

I.O./SIIB(X), JNCH

Before me,



(Milan)

SIO, SIIB(X), JNCH



सरकारभारत
Government of India / भारत सरकार

Ministry of Commerce and Industry / वाणिज्य और उद्योग मंत्रालय

Directorate General of Foreign Trade / विदेश व्यापार महानिदेशालय

Office of the Additional Director General of Foreign Trade, CLA Delhi /अपर महानिदेशक, विदेश व्यापार का कार्यालय, सीएलए दिल्ली

Central Licensing Area (CLA), A Wing I.P. Bhawan, I.P. Estate, CENTRAL DELHI, DELHI, 110002 / केन्द्रीय लाइसेंसिंग क्षेत्र (सीएलए), ए विंग, आई.पी. भवन, आई.पी. एस्टेट, नई दिल्ली, मध्य दिल्ली, दिल्ली, 110002

Importer-Exporter Code

This is to certify that **BIZOTIC MERCHANDISING PRIVATE LIMITED** is issued an Importer-Exporter Code (IEC) **AAKCB7062Q** with details as follows -

IEC	AAKCB7062Q
स्थायी खाता सं.(पैन) /PAN	AAKCB7062Q
फर्म का नाम/Firm Name	BIZOTIC MERCHANDISING PRIVATE LIMITED
निगम की प्रकृति /Nature of Concern	Private Limited
जारी करने की तारीख/Date of Issue	25/08/2023
पता/Registered Address	A-27 BASEMENT GURU NANAKPURA LAXMI NAGAR, , NEW DELHI, EAST DELHI, DELHI, 110092
धारक का नाम / Name of the Signatory	FARAZ KHAN
Director / Partner Details	Refer online at https://dgft.gov.in or scan the QR Code
शाखा/इकाई /Branch Details	Refer online at https://dgft.gov.in or scan the QR Code

Last Modified : 05/01/2024

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Brijesh Kumar Singh

For BIZOTIC MERCHANDISING PVT LTD

AAKCB

Director/Authorised Signatory

For BIZOTIC MERCHANDISING PVT LTD

Director/Authorised Signatory

आयकर विभाग
INCOME TAX DEPARTMENT



भारत सरकार
GOVT. OF INDIA

BRAJESH KUMAR SINGH

KAMAL SINGH

25/02/1987
Permanent Account Number

CDBPS5802C

Brajesh Kumar Singh
Signature



02012003



भारत सरकार
GOVERNMENT OF INDIA

Download Date: 01/03/2023



ब्रजेश कुमार सिंह
Brajesh Kumar Singh
जन्म तिथि/DOB: 25/02/1987
पुरुष/ MALE
Mobile No: 9811090833

Issue Date: 25/03/2011

7095 9978 4966

मेरा आधार , मेरी पहचान

Brajesh Kumar Singh



भारत सरकार
GOVERNMENT OF INDIA

Download Date: 06/03/2012



ब्रजेश कुमार सिंह
Brajesh Kumar Singh
जन्म तिथि/DOB: 25/02/1987
पुल्ल/ MALE
Mobile No: 9811090833

Issue Date: 25/03/2011

7095 9978 4966

मेरा आधार , मेरी पहचान



भारतीय विशिष्ट पहचान प्राधिकरण
UNIQUE IDENTIFICATION AUTHORITY OF INDIA

पता:
S/O श्री कमल सिंह, राजन गैरल स्टोर, डी-2 म
नो-150, कॉल नो-8, शिवदुर्गा विहार, लखनपुर,
सरजमुंद फरीदाबाद सा.से, फरीदाबाद,
हरियाणा - 121009

Address :
S/O Shri Kamal Singh, Rajan General Store, D-2
H NO-150, Call NO-8, Shiv Durga Vihar, Lakhur
pur, Sarajmunda Faridabad S.O, Faridabad,
Haryana - 121009



7095 9978 4966



1947



only-govt@gov.in



www.uidai.gov.in



PG No: 100 1947
Rajasthan-100 1947

Brajesh Kumar Singh

Form GSTR-3B

[See rule 61(5)]

Year	2024-25
Period	August

GSTIN of the supplier	07AAKCB7062Q1Z0
2(a). Legal name of the registered person	BIZOTIC MERCHANDISING PRIVATE LIMITED
2(b). Trade name, if any	BIZOTIC MERCHANDISING PRIVATE LIMITED
2(c). ARN	AA070824663976G
2(d). Date of ARN	17/09/2024

(Amount in ₹ for all tables)

3.1 Details of Outward supplies and inward supplies liable to reverse charge (other than those covered by Table 3.1.1)

Nature of Supplies	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	0.00	0.00	0.00	0.00	0.00
(b) Outward taxable supplies (zero rated)	3392475.00	0.00	-	-	0.00
(c) Other outward supplies (nil rated, exempted)	0.00	-	-	-	-
(d) Inward supplies (liable to reverse charge)	0.00	0.00	0.00	0.00	0.00
(e) Non-GST outward supplies	0.00	-	-	-	-

3.1.1 Details of Supplies notified under section 9(5) of the CGST Act, 2017 and corresponding provisions in IGST/UTGST/SGST Acts

Nature of Supplies	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess
(i) Taxable supplies on which electronic commerce operator pays tax u/s 9(5) [to be furnished by electronic commerce operator]	0.00	0.00	0.00	0.00	0.00
(ii) Taxable supplies made by registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax u/s 9(5) [to be furnished by registered person making supplies through electronic commerce operator]	0.00	-	-	-	-

3.2 Out of supplies made in 3.1 (a) and 3.1.1 (i), details of inter-state supplies made

Nature of Supplies	Total taxable value	Integrated tax
Supplies made to Unregistered Persons	0.00	0.00
Supplies made to Composition Taxable Persons	0.00	0.00
Supplies made to UIN holders	0.00	0.00

4. Eligible ITC

Details	Integrated tax	Central tax	State/UT tax	Cess
A. ITC Available (whether in full or part)				
(1) Import of goods	0.00	0.00	0.00	0.00
(2) Import of services	0.00	0.00	0.00	0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	0.00	0.00	0.00	0.00

Brigesh Kumar Singh

(4) Inward supplies from ISD	0.00	0.00	0.00	0.00
(5) All other ITC	0.00	121249.80	121249.80	0.00
B. ITC Reversed				
(1) As per rules 38,42 & 43 of CGST Rules and section 17(5)	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00
C. Net ITC available (A-B)	0.00	121249.80	121249.80	0.00
(D) Other Details	0.00	0.00	0.00	0.00
(1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period	0.00	0.00	0.00	0.00
(2) Ineligible ITC under section 16(4) & ITC restricted due to PoS rules	0.00	0.00	0.00	0.00

5 Values of exempt, nil-rated and non-GST inward supplies

Nature of Supplies	Inter- State supplies	Intra- State supplies
From a supplier under composition scheme, Exempt, Nil rated supply	0.00	0.00
Non GST supply	0.00	0.00

5.1 Interest and Late fee for previous tax period

Details	Integrated tax	Central tax	State/UT tax	Cess
System computed Interest	-		-	-
Interest Paid	0.00	0.00	0.00	0.00
Late fee	-	10.00	10.00	-

6.1 Payment of tax

Description	Total tax payable	Tax paid through ITC				Tax paid in cash	Interest paid in cash	Late fee paid in cash
		Integrated tax	Central tax	State/UT tax	Cess			
(A) Other than reverse charge								
Integrated tax	0.00	0.00	0.00	0.00	-	0.00	0.00	-
Central tax	0.00	0.00	0.00	-	-	0.00	0.00	10.00
State/UT tax	0.00	0.00	-	0.00	-	0.00	0.00	10.00
Cess	0.00	-	-	-	0.00	0.00	0.00	-
(B) Reverse charge								
Integrated tax	0.00	-	-	-	-	0.00	-	-
Central tax	0.00	-	-	-	-	0.00	-	-
State/UT tax	0.00	-	-	-	-	0.00	-	-
Cess	0.00	-	-	-	-	0.00	-	-

Breakup of tax liability declared (for interest computation)

Period	Integrated tax	Central tax	State/UT tax	Cess
August 2024	0.00	0.00	0.00	0.00

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Brijesh Kumar Singh

17/09/2024

Name of Authorized Signatory

FARAZ KHAN

Designation /Status

DIRECTOR

FILED

Brijesh Kumar Singh

FORM GSTR-1
[See rule 59(1)]

Details of outward supplies of goods or services

Financial year	2024-25
Tax period	August

1	GSTIN	07AAKC87062Q1Z0
2	Legal name of the registered person	BIZOTIC MERCHANDISING PRIVATE LIMITED
	Trade name if any	BIZOTIC MERCHANDISING PRIVATE LIMITED
	ARN	AA070824392276S
	ARN date	11/09/2024

Description		No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
4A - Taxable outward supplies made to registered persons (other than reverse charge supplies) including supplies made through e-commerce operator attracting TCS - B2B Regular		0	Invoice	0.00	0.00	0.00	0.00	0.00
Total								
4B - Taxable outward supplies made to registered persons attracting tax on reverse charge - B2B Reverse charge		0	Invoice	0.00	0.00	0.00	0.00	0.00
Total								
5 - Taxable outward inter-state supplies made to unregistered persons (where invoice value is more than Rs. 1 lakh) including supplies made through e-commerce operator, rate wise - B2CL (Large)		0	Invoice	0.00	0.00			0.00
Total								
6A - Exports (with/without payment)		2	Invoice	33,92,475.00	0.00			0.00
Total		0	Invoice	0.00	0.00			0.00
- EXPWP		2	Invoice	33,92,475.00				
- EXPWOP								
6B - Supplies made to SEZ unit or SEZ developer - SEZWOP/SEZWOP		0	Invoice	0.00	0.00			0.00
Total		0	Invoice	0.00	0.00			0.00
- SEZWOP		0	Invoice	0.00				
- SEZWOP		0	Invoice	0.00				
6C - Deemed Exports - DE		0	Invoice	0.00	0.00	0.00	0.00	0.00
Total								
7- Taxable supplies (Net of debit and credit notes) to unregistered persons (other than the supplies covered in Table 5) including supplies made through e-commerce operator attracting TCS - B2CS (Others)								

Buyer for sum

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	0.00	0.00	0.00
Total	0	Net Value							
8 - Nil rated, exempted and non GST outward supplies			0.00						
Total			0.00						
- Nil			0.00						
- Exempted			0.00						
- Non-GST			0.00						
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Regular			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amended amount - Total	0	Invoice		0.00	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)									
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Reverse charge			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amended amount - Total	0	Invoice		0.00	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)									
9A - Amendment to Inter-State supplies made to unregistered person (where invoice value is more than Rs. 1 lakh) in returns of earlier tax periods in table 5 - B2CL (Large)			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amended amount - Total	0	Invoice		0.00	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)									
9A - Amendment to Export supplies in returns of earlier tax periods in table 6A (EXPWP/EXPWOP)			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amended amount - Total	0	Invoice		0.00	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original) - Total									
- EXPWP	0	Invoice		0.00	0.00	0.00	0.00	0.00	0.00
- EXPWOP	0	Invoice		0.00	0.00	0.00	0.00	0.00	0.00
9A - Amendment to supplies made to SEZ units or SEZ developers in returns of earlier tax periods in table 6B (SEZWP/SEZWOP)			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amended amount - Total	0	Invoice		0.00	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original) - Total									
- SEZWP	0	Invoice		0.00	0.00	0.00	0.00	0.00	0.00
- SEZWOP	0	Invoice		0.00	0.00	0.00	0.00	0.00	0.00
9A - Amendment to Deemed Exports in returns of earlier tax periods in table 6C (DE)			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amended amount - Total	0	Invoice		0.00	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)									
9B - Credit/Debit Notes (Registered) - CDNR									

Brigade Kar Singh

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cash on hand
Total - Net off debit/credit notes (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Regular							
Net Total (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Reverse charge							
Net Total (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 6B - SEZWP/SEZWOP							
Net Total (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 6C - DE							
Net Total (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
98 - Credit/Debit Notes (Unregistered) - CDNUR							
Total - Net off debit/credit notes (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Unregistered Type							
- B2CL	0	Note	0.00	0.00	0.00	0.00	0.00
- EXPWP	0	Note	0.00	0.00	0.00	0.00	0.00
- EXPWOP	0	Note	0.00	0.00	0.00	0.00	0.00
9C - Amended Credit/Debit Notes (Registered) - CDNRA							
Amended amount - Total	0	Note	0.00	0.00	0.00	0.00	0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total			0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Regular							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Reverse charge							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 6B - SEZWP/SEZWOP							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 6C - DE							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
9C - Amended Credit/Debit Notes (Unregistered) - CDNURA							
Amended amount - Total	0	Note	0.00	0.00	0.00	0.00	0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total			0.00	0.00	0.00	0.00	0.00
Unregistered Type							

Brayesh Kumar Singh

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
- B2CL	0	Note	0.00	0.00		
- EXPWP	0	Note	0.00	0.00		
- EXPWOP	0	Note	0.00			
10 - Amendment to taxable outward supplies made to unregistered person in returns for earlier tax periods in table 7 including supplies made through e-commerce operator attracting TCS- B2C (Others)						
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00
11A(1), 11A(2) - Advances received for which invoice has not been issued (tax amount to be added to the output tax liability) (Net of refund vouchers, if any)						
Total	0	Net Value	0.00	0.00	0.00	0.00
11B(1), 11B(2) - Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7 (Net of refund vouchers, if any)						
Total	0	Net Value	0.00	0.00	0.00	0.00
11A - Amendment to advances received in returns for earlier tax periods in table 11A(1), 11A(2) (Net of refund vouchers, if any)						
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00
Total			0.00	0.00	0.00	0.00
11B - Amendment to advances adjusted in returns for earlier tax periods in table 11B(1), 11B(2) (Net of refund vouchers, if any)						
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00
Total			0.00	0.00	0.00	0.00
12 - HSN-wise summary of outward supplies						
Total	1	NA	33,92,475.00	0.00	0.00	0.00
13 - Documents issued						
Net issued documents	2	All Documents				
14 - Supplies made through E-Commerce Operators						
Total	0	Net Value	0.00	0.00	0.00	0.00
(a) Liable to collect tax u/s 52	0	Net Value	0.00	0.00	0.00	0.00
(b) Liable to pay tax u/s 9(5)	0	Net Value	0.00	0.00	0.00	0.00
14A - Amended Supplies made through E-Commerce Operators						
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00
(a) Liable to collect tax u/s 52						

Brijesh Kumar Singh

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
(b) Liable to pay tax u/s 9(5)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
15 - Supplies U/s 9(5)							
Total	0	Document/Net Value	0.00	0.00	0.00	0.00	0.00
- For Registered Recipients	0	Document	0.00	0.00	0.00	0.00	0.00
- Regular	0	Document	0.00	0.00	0.00	0.00	0.00
- DE	0	Document	0.00	0.00	0.00	0.00	0.00
- SEZWP	0	Document	0.00	0.00	0.00	0.00	0.00
- SEZWOP	0	Document	0.00	0.00	0.00	0.00	0.00
- For Unregistered Recipient	0	Net Value	0.00	0.00	0.00	0.00	0.00
15A (i) - Amended Supplies U/s 9(5) - For Registered Recipients							
Amended amount - Total	0	Document	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Document	0.00	0.00	0.00	0.00	0.00
- Regular	0	Document	0.00	0.00	0.00	0.00	0.00
- DE	0	Document	0.00	0.00	0.00	0.00	0.00
- SEZWP	0	Document	0.00	0.00	0.00	0.00	0.00
- SEZWOP	0	Document	0.00	0.00	0.00	0.00	0.00
15A (ii) - Amended Supplies U/s 9(5) - For Unregistered Recipients							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total Liability (Outward supplies other than Reverse charge)			33,92,47,500	0.00	0.00	0.00	0.00

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/ will be passed on to the recipient of supply.

Date: 11/09/2024

Signature

Name of Authorized Signatory

FARAZ KHAN

Designation/Status: DIRECTOR

IP Address: 152.58.117.42

e-Way Bill



1. E-WAY BILL Details

eWay Bill No: 7414 5700 9179

Generated Date: 09/09/2024 11:20 AM

Generated By: 07ATB PK428 5F1ZQ
Valid Upto: 10/09/2024

Mode: Road

Approx Distance: 100km

Type: Outward - Supply

Document Details: Tax Invoice - ME/2024-25/003 Transaction type: Bill To - Ship To
- 01/09/2024

2. Address Details

From	To
GSTIN : 07ATB PK428 5F1ZQ Mahadev Enterprises DELHI :: Dispatch From :: Office No. 409, PVT No. 20ABC Complex Shakarpur New Delhi East Delhi, DELHI-110092	GSTIN : 07AAK CB706 2Q1Z0 BIZOTIC MERCHANDISING PRIVATE LIMITED DELHI :: Ship To :: A-27 BASEMENT GURU NANAKPURA New Delhi, DELHI-110092

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
62141090	Readymade Garments Ladies Long Scarves Dupatta MAde of MMF &	46368.00 PCS	3431232.00	2.500+2.500+NE+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3431232.00	85780.80	85780.80	0.00	0.00	0.00	0.00	3602793.60

4. Transportation Details

Transporter ID & Name :	Transporter Doc. No & Date : & 09/09/2024
-------------------------	---

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh. Info (If any)
Road	DL01LAF6961	East Delhi	09/09/2024 11:20 AM	07ATBPK4285F1ZQ	-	-



Brijesh Kumar

Tax Invoice

Mahadev Enterprises
Office No. 409, PVT No. 20, ABC Complex,
Shakarpur, Veer Savarkar Block-110092
GSTIN/UN: 07ATBPK4285F1ZQ
State Name : Delhi, Code : 07
E-Mail : mahadeventerprises2401@gmail.com

Buyer (Bill to)
Bizotic Merchandising Private Limited
BASEMENT, A-27, GURU NANAKPURA, LAXMI, Nagar, New
GSTIN/UN: 07AAKCB7062Q1Z0
PAN/IT No: AAKCB7062Q
State Name : Delhi, Code : 07
Place of Supply : Delhi

Invoice No.
ME/2024-25/003

Dated
01/09/24

Reference No. & Date.

Mode/Terms of Payment
Advance

Other References

Buyer's Order No.

Dated

Vessel/Flight No.

Place of receipt by shipper:

City/Port of Loading

City/Port of Discharge

Terms of Delivery

Description of Goods	HSN/SAC	GST Rate	Quantity	Rate	per	Amount
Readymade Garments Ladies Long Scarves Dupatta MAde of	62141090	5 %	46368 Pcs	74.00	Pcs	3431232.00
				2.50 %		85780.80
				2.50 %		85780.80
Total			46368 Pcs			₹ 3602793.60

Amount Chargeable (in words)

E. & O.E

INR Thirty Six Lakh Two Thousand Seven Hundred Ninety

Taxable Value	CGST		SGST/UTGST		Total Tax Amount
	Rate	Amount	Rate	Amount	
3431232.00	2.50%	85780.80	2.50%	85780.80	171561.60
Total:		85,780.80		85,780.80	1,71,561.60

Tax Amount (in words) :

INR One Lakh Seventy One Thousand Five Hundred Sixty One

Declaration

We declare that this invoice shows the actual price of the goods described

Customer's Seal and Signature

for Mahadev Enterprises



Authorised Signatory

This is a Computer Generated Invoice

Buyer in Party

Note: If any discrepancy in information please try after sometime.

e-Way Bill



1. E-WAY BILL Details

eWay Bill No: 7914 5743 0374

Generated Date: 10/09/2024 05:44 PM

Generated By: 07AAK CB706 2Q1Z0
Valid Upto: 18/09/2024

Mode: Road

Approx Distance: 1481km

Type: Outward - Export

Document Details: Tax Invoice - BMPL/003/24-25 Transaction type: Bill From - Dispatch From
- 06/09/2024

2. Address Details

From

GSTIN : 07AAK CB706 2Q1Z0
BIZOTIC MERCHANDISING PRIVATE LIMITED
DELHI:: Dispatch From ::
A-27BASEMENT
GURU NANAKPURANew Delhi
East Delhi, DELHI-110092

To

GSTIN : URP
M/S. AKJ READYMADE GARMENTS TRADING LLC
OTHER COUNTRIES:: Ship To ::
NHAVA SHEVA PORT
JNCH
MUMBAI, MAHARASHTRA-410206

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
62141090	READYMADE GARMENTS LADIES LONG SCRAVES DUPATTA MADE UP OF MAN MADE FIBERS &	45360.00 PCS	3394516.00	NE+NE+5.000+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3394516.00	0.00	0.00	169725.80	0.00	0.00	0.00	3564241.80

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : & 10/09/2024

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	HR38V2275	East Delhi	10/09/2024 05:44 PM	07AAKCB7062Q1Z0	-	-



791457430374

Note: If any discrepancy in information please try after sometime.

Brijesh Kumar Singh

For BIZOTIC MERCHANDISING PVT LTD
ANKE
Director/Authorised Signatory

INVOICE

EXPOTERS
BIZOTIC MERCHANDISING PRIVATE LIMITED
A-27 BASEMENT GURU NANAKPURA LAXMI
NAGAR NEW DELHI EAST DELHI, DELHI 110092
GST NO:07AAKCB7062Q120

INV NO: BMPL/003/24-25 DT:10.09.2024

IEC NO:AAKCB7062Q

Exporter Ref. :-

CONSIGNEE:-

M/S. AKJ READYMADE GARMENTS TRADING LLC
P.O.BOX.44325, SHOP NO.2, MOHAMMED AHMAD JUMA
ALSAKIT AL FALASI BLDG.OPP. EMAN MASJID MURSHID
BAZAR, DEIRA, DUBAI U.A.E. TEL +97143993561

Other References :-

Buyer of Other than Consignee :-
AQUA BLUE GENERAL TRADING LLC
SHARJAH MEDIA CITY (SHAMS) P.O BOX.515000
SHARJAH UAE

Pre - Carriage By BY ROAD	Place of Receipt JNPT,INDIA	Country of Origin of Goods INDIA	Final Destination UAE
Vessel / Flight No. BY SEA	Port of Loading JNPT,INDIA	Terms of Delivery & Payment C&F :180 Days LUT NO:AD070824022700C DT:16/08/2024	
Port of Discharge JEBEL ALI,UAE	Final Destination JEBEL ALI, UAE		

Marks & Nos. Cont. No.	No. & Kind of Packages	Description of Goods	HSN	QTY. PCS	RATE USD	AMOUNT USD
NJ	CTNS 90	READYMADE GARMENTS LADIES LONG SCRAVES DUPATTA MADE UP OF MAN MADE FIBERS	62141090	45360	0.90	40824.00
TOTAL CTN:90 TOTAL PIC:45360 TOTAL GR WT:5423.400 KGS TOTAL NET WT:5243.400 KGS						

Amount Chargeable in

WORDS C&F USD :FOURTY THOUSAND EIGHT HUNDRED TWENTY FOUR CENT ONLY

Total 40824.00

DECLARATION

We Declare that this invoice shows that actual price of the goods,

Described and that all particulars are true and correct.

FOR:BIZOTIC MERCHANDISING PRIVATE LIMITED



AUTH SING

Brijesh Kumar

For BIZOTIC MERCHANDISING PVT LTD

ANKUR

Director/Authorised Signatory

EXPORTS

BIZOTIC MERCHANDISING PRIVATE LIMITED
A-27 BASEMENT GURU NANAKPURA LAXMI
NAGAR NEW DELHI EAST DELHI, DELHI 110092
GST NO: 07AAKCB7062Q1Z0

PACKING LIST

CONSIGNEE:

M/S AKJ READYMADE GARMENTS TRADING LLC
P.O. BOX NO-44325, SHOP NO-02, MOHAMMED AHMAD JUMA
ALSAKIT AL FALASI BLDG. OPP. EMAN MASJID,
MURSHID BAZAR, DEIRA, U.A.E. TEL +97143993561
UNITED ARAB EMIRATES

S/MARKS-N.J

CTN NO	GOODS	PIC	GR WT	NET WT
71	LADIES LONG	504	60.26	58.26
72	DUPATTA	504	60.26	58.26
73	DO	504	60.26	58.26
74	DO	504	60.26	58.26
75	DO	504	60.26	58.26
76	DO	504	60.26	58.26
77	DO	504	60.26	58.26
78	DO	504	60.26	58.26
79	DO	504	60.26	58.26
80	DO	504	60.26	58.26
81	DO	504	60.26	58.26
82	DO	504	60.26	58.26
83	DO	504	60.26	58.26
84	DO	504	60.26	58.26
85	DO	504	60.26	58.26
86	DO	504	60.26	58.26
87	DO	504	60.26	58.26
88	DO	504	60.26	58.26
89	DO	504	60.26	58.26
90	DO	504	60.26	58.26
91	DO	504	60.26	58.26
92	DO	504	60.26	58.26
93	DO	504	60.26	58.26
94	DO	504	60.26	58.26
95	DO	504	60.26	58.26
96	DO	504	60.26	58.26
97	DO	504	60.26	58.26
98	DO	504	60.26	58.26
99	DO	504	60.26	58.26
100	DO	504	60.26	58.26
101	DO	504	60.26	58.26
102	DO	504	60.26	58.26
103	DO	504	60.26	58.26
104	DO	504	60.26	58.26
105	DO	504	60.26	58.26
106	DO	504	60.26	58.26
107	DO	504	60.26	58.26
108	DO	504	60.26	58.26
109	DO	504	60.26	58.26
110	DO	504	60.26	58.26
111	DO	504	60.26	58.26
112	DO	504	60.26	58.26
113	DO	504	60.26	58.26
114	DO	504	60.26	58.26
115	DO	504	60.26	58.26
116	DO	504	60.26	58.26

Bizot for Juma

For BIZOTIC MERCHANDISING PVT LTD

AKJ
Director/Authorised Signatory

117	DO	504	60.26	58.26
118	DO	504	60.26	58.26
119	DO	504	60.26	58.26
120	DO	504	60.26	58.26
121	DO	504	60.26	58.26
122	DO	504	60.26	58.26
123	DO	504	60.26	58.26
124	DO	504	60.26	58.26
125	DO	504	60.26	58.26
126	DO	504	60.26	58.26
127	DO	504	60.26	58.26
128	DO	504	60.26	58.26
129	DO	504	60.26	58.26
130	DO	504	60.26	58.26
131	DO	504	60.26	58.26
132	DO	504	60.26	58.26
133	DO	504	60.26	58.26
134	DO	504	60.26	58.26
135	DO	504	60.26	58.26
136	DO	504	60.26	58.26
137	DO	504	60.26	58.26
138	DO	504	60.26	58.26
139	DO	504	60.26	58.26
140	DO	504	60.26	58.26
141	DO	504	60.26	58.26
142	DO	504	60.26	58.26
143	DO	504	60.26	58.26
144	DO	504	60.26	58.26
145	DO	504	60.26	58.26
146	DO	504	60.26	58.26
147	DO	504	60.26	58.26
148	DO	504	60.26	58.26
149	DO	504	60.26	58.26
150	DO	504	60.26	58.26
151	DO	504	60.26	58.26
152	DO	504	60.26	58.26
153	DO	504	60.26	58.26
154	DO	504	60.26	58.26
155	DO	504	60.26	58.26
156	DO	504	60.26	58.26
157	DO	504	60.26	58.26
158	DO	504	60.26	58.26
159	DO	504	60.26	58.26
160	DO	504	60.26	58.26

TOTAL CTN:90

TOTAL PIC:45360

TOTAL GR WT:5423.400 KGS

TOTAL NET WT:5243.400 KGS



For BIZOTIC MERCHANDISING PVT LTD

ANKUS
Director/Authorised Signatory

Brijm kumar

BIZOTIC MERCHANDISING PVT LTD

GSTIN: 07AAKCB7062Q1Z0

To,
The Deputy Commissioner of Custom
SIIB (X) JNCH, Nhava Sheva
Office of The Commissioner Of Custom, NS -II
Special Investigation and Intelligence Branch,
Jawaharlal Nehru Customs House
Nhava Sheva Dist - Raigad
Maharashtra - 400707

Date- 19.11.2024

SUB: Authority Letter

Ref: SUMMONS NO: EM737267686IN Dated 28.10.2024

FILE NO: CUS/SIIB/ALT/521 /2024-SIIB(E)

Dear sir,

With reference to the above, we authorized **Mr. Brajesh Kumar Singh** (holding Aadhaar No.709599784966) for giving statement /evidence and for producing documents relating to goods exported by us in respect of investigation initiated by your office.

Thanking you,

Yours faithfully

Ankur

For BIZOTIC MERCHANDISING PVT LTD

ANKUR

Director/Authorised Signatory

Brajesh Kumar Singh

ADD: BASMENT, A-27, GURU NANAKPURA, LAXMI NAGAR, DELHI-110092
MOB : 7840028378 EMAIL: bizoticmerchandisingprivatelim@gmail.com



يه كيه جيه لتجارة الملابس الجاهزة ذ.م.م
AKJ READYMADE GARMENTS TRADING L.L.C
Importer Exporter & Wholesaler All Textile Goods

Purchase Order No. AKJ/543/2024

Date: 14/07/2024

From,

M/S. AKJ READYMADE GARMENTS TRADING LLC
P.O. BOX-44325, SHOP-2, MOHD AHMAD JUMA
AL SAKIT BLDG. OPP. EMAN MASJID, MURSHID
BAZAR, DEIRA, DUBAI-UAE

To,

BIZOTIC MERCHANDISING PRIVATE LIMITED
A-27 BASEMENT GURU NANAKPURA LAXMI
NAGAR NEW DELHI -EAST-110092

Dear Sir,

As per our meeting we are pleased to place our order for the below mentioned items on the terms and conditions mentioned therein. Kindly go through the order details carefully and provide the goods accordingly.

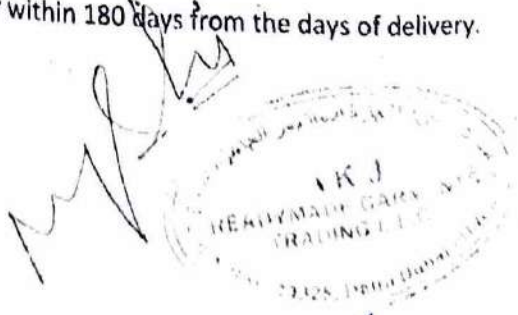
S NO.	ITEM DESCRIPTION	QUANTITY(PCS)	RATE PER UNIT	TOTAL
1	READYMADE LADIES DUPATTA	57960	0.90\$	52164\$
TOTAL				52164\$

Terms And Conditions:

1. The Above Prices are C&F.
2. Partial shipment permitted quantity 1.05% acceptable.
3. Payment terms- Payment shall be made after within 180 days from the days of delivery.

Regards,

AKJ READYMADE GARMENTS TRADING LLC
DEIRA-DUBAI, UAE



Brjesh
18/12/24

Form GSTR-3B

[See rule 61(5)]

Year	2024-25
Period	September

GSTIN of the supplier	07AAKCB7062Q1Z0
2(a) Legal name of the registered person	BIZOTIC MERCHANDISING PRIVATE LIMITED
2(b) Trade name, if any	BIZOTIC MERCHANDISING PRIVATE LIMITED
2(c) ARN	AB070924645985F
2(d) Date of ARN	19/12/2024

(Amount in ₹ for all tables)

3.1 Details of Outward supplies and inward supplies liable to reverse charge (other than those covered by Table 3.1.1)

Nature of Supplies	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	0.00	0.00	0.00	0.00	0.00
(b) Outward taxable supplies (zero rated)	3392852.60	0.00	-	-	0.00
(c) Other outward supplies (nil rated, exempted)	0.00	-	-	-	-
(d) Inward supplies (liable to reverse charge)	0.00	0.00	0.00	0.00	0.00
(e) Non-GST outward supplies	0.00	-	-	-	-

3.1.1 Details of Supplies notified under section 9(5) of the CGST Act, 2017 and corresponding provisions in IGST/UTGST/SGST Acts

Nature of Supplies	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess
(i) Taxable supplies on which electronic commerce operator pays tax u/s 9(5) [to be furnished by electronic commerce operator]	0.00	0.00	0.00	0.00	0.00
(ii) Taxable supplies made by registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax u/s 9(5) [to be furnished by registered person making supplies through electronic commerce operator]	0.00	-	-	-	-

3.2 Out of supplies made in 3.1 (a) and 3.1.1 (i), details of inter-state supplies made

Nature of Supplies	Total taxable value	Integrated tax
Supplies made to Unregistered Persons	0.00	0.00
Supplies made to Composition Taxable Persons	0.00	0.00
Supplies made to UIN holders	0.00	0.00

4. Eligible ITC

Details	Integrated tax	Central tax	State/UT tax	Cess
A. ITC Available (whether in full or part)				
(1) Import of goods	0.00	0.00	0.00	0.00
(2) Import of services	0.00	0.00	0.00	0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	0.00	0.00	0.00	0.00

Prakash Kumar Singh

18/12/24

Inward supplies from ISD	0.00	0.00	0.00	0.00
(B) All other ITC	180.00	344988.00	344988.00	0.00
B. ITC Reversed				0.00
(1) As per rules 38,42 & 43 of CGST Rules and section 17(5)	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00
C. Net ITC available (A-B)	180.00	344988.00	344988.00	0.00
(D) Other Details	0.00	0.00	0.00	0.00
(1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period	0.00	0.00	0.00	0.00
(2) Ineligible ITC under section 16(4) & ITC restricted due to PoS rules	0.00	0.00	0.00	0.00

5 Values of exempt, nil-rated and non-GST inward supplies

Nature of Supplies	Inter- State supplies	Intra- State supplies
From a supplier under composition scheme, Exempt, Nil rated supply	0.00	0.00
Non GST supply	0.00	0.00

5.1 Interest and Late fee for previous tax period

Details	Integrated tax	Central tax	State/UT tax	Cess
System computed Interest	-	-	-	-
Interest Paid	0.00	0.00	0.00	0.00
Late fee	-	0.00	0.00	-

6.1 Payment of tax

Description	Tax payable	Adjustment of negative liability of previous tax period	Net Tax Payable	Tax paid through ITC				Tax paid in cash	Interest paid in cash	Late fee paid in cash
				Integrated tax	Central tax	State/UT tax	Cess			
(A) Other than reverse charge										
Integrated tax	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	0.00	-
Central tax	0.00	0.00	0.00	0.00	0.00	-	-	0.00	0.00	0.00
State/UT tax	0.00	0.00	0.00	0.00	-	0.00	-	0.00	0.00	0.00
Cess	0.00	0.00	0.00	-	-	-	0.00	0.00	0.00	-
(B) Reverse charge and supplies made u/s 9(5)										
Integrated tax	0.00	0.00	0.00	-	-	-	-	0.00	-	-
Central tax	0.00	0.00	0.00	-	-	-	-	0.00	-	-
State/UT tax	0.00	0.00	0.00	-	-	-	-	0.00	-	-
Cess	0.00	0.00	0.00	-	-	-	-	0.00	-	-

Breakup of tax liability declared (for interest computation)

Period	Integrated tax	Central tax	State/UT tax	Cess
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Brishu Kumar
18/12/24

September 2024

0.00

0.00

0.00

0.00

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Date: 19/12/2024

Name of Authorized Signatory

FARAZ KHAN

Designation /Status

DIRECTOR

Bijesh Kumar
18/12/24

Account Name: **BIZOTIC MERCHANDISING PRIVATE LIMITED**

Home Branch: **GREEN PARK (0385)**

Customer Address: **A-27 BASEMENT
GURU NANAKPURA
LAXMI NAGAR NEW
DELHI EAST DELHI
DLI - 110092**

Home Branch Address:

NA NA

Phone: **+91(0)7840028378**

Email Id: **BIZOTICMERCHANDISINGPRIVATELIMIT@GMAIL.COM**

IFSC/RTGS/NEFT code:

CIF ID: **203149787**

Sanction Limit: **₹ 0.00**

A/c Currency: **₹**

Drawing Power: **₹ 0.00**

Branch Timings:

A/C Opening Date: **20/10/2023**

A/C Type:

Call Center: **022-71109111**

A/c Status: **Active**

Branch Phone Num:

Statement Of Transactions in Account Number: **409002109306**

Period: **01/08/2024 to 07/10/2024**

Transactions List - CAGEL - BIZOTICMER (₹) - 409002109306

Transaction Date	Transaction Details	Cheque ID	Value Date	Withdrawal Amt (₹)	Deposit Amt (₹)	Balance (₹)
07/10/2024	RTGS/RATNH24281004455/ris eup traders		07/10/2024	9,00,000.00		99,026.00
07/10/2024	RTGS/IBKLH24281534389/ITD OV TECHNOLOGIES PRIVATE L		07/10/2024		9,00,000.00	9,99,026.00
06/10/2024	GST FOR QTP NMC CHARGES JUL24-SEP24		06/10/2024	360.00		99,026.00
06/10/2024	QTP NMC CHARGES FOR JUL24-SEP24		06/10/2024	2,000.00		99,386.00
05/10/2024	RTGS/RATNH24279775006/ris eup traders		05/10/2024	13,65,000.00		1,07,386.00
05/10/2024	RTGS/AUBLH24279956364/ITD OV TECHNOLOGIES PRIVATE L		05/10/2024		10,50,000.00	14,58,386.00
05/10/2024	RTGS/IBKLH24279527038/ITD OV TECHNOLOGIES PRIVATE L		05/10/2024		2,58,000.00	4,16,386.00
05/10/2024	427927062084-IMPS CIB MARIADVENT		05/10/2024	32,809.00		1,58,386.00
04/10/2024	RTGS/RATNH24278526642/mariadev enterprises		04/10/2024	2,75,000.00		1,91,195.00
04/10/2024	RTGS/RATNH24278525644/mariadev enterprises		04/10/2024	7,50,000.00		4,66,195.00
04/10/2024	RTGS/AUBLH24278939998/ITD OV TECHNOLOGIES PRIVATE L		04/10/2024		11,00,000.00	12,16,195.00
01/10/2024	RTGS/RATNH24275032956/itd ov technologies pvt ltd		01/10/2024	11,40,000.00		1,16,195.00
01/10/2024	RTGS/RATNH24275032824/itd ov technologies private l		01/10/2024	20,00,000.00		12,56,195.00
01/10/2024	RTGS/YESBH24275004467/IAS PIRESKILL PROJECTS FOR 027		01/10/2024		30,40,000.00	32,56,195.00
01/10/2024	RTGS/RATNH24275030091/itd ov technologies pvt ltd		01/10/2024	31,20,000.00		2,16,195.00
01/10/2024	RTGS/YESBH24275004192/IAS PIRESKILL PROJECTS FOR 027		01/10/2024		30,80,000.00	33,36,195.00
01/10/2024	RTGS/RATNH24275027847/itd ov technologies pvt ltd		01/10/2024	36,50,000.00		2,56,195.00
01/10/2024	RTGS/YESBH24275004110/IAS PIRESKILL PROJECTS FOR 027		01/10/2024		36,30,000.00	39,06,195.00
01/10/2024	IMPS 427508040822 FROM ASPIRESKILL PROJECTS P		01/10/2024		2,50,000.00	2,76,195.00

Brijesh Kumar
18/11/24

16/09/2024	RTGS/RATNH24260397789/ltid ov technologies private l	16/09/2024	3,00,000.00	2,47,131.00
16/09/2024	RTGS/RATNH24260396510/ltid ov technologies pvt ltd	16/09/2024	20,50,000.00	5,47,131.00
16/09/2024	RTGS/YESBH24260004677/AS PIRESKILL PROJECTS FOR 027	16/09/2024	24,50,000.00	25,97,131.00
16/09/2024	RTGS/RATNH24260394215/ltid ov technologies pvt ltd	16/09/2024	23,50,000.00	1,47,131.00
16/09/2024	RTGS/YESBH24260006583/AS PIRESKILL PROJECTS FOR 027	16/09/2024	24,25,000.00	24,97,131.00
16/09/2024	RTGS/RATNH24260392628/ltid ov technologies pvt ltd	16/09/2024	24,80,000.00	72,131.00
16/09/2024	RTGS/YESBH24260004460/AS PIRESKILL PROJECTS FOR 027	16/09/2024	25,00,000.00	25,52,131.00
16/09/2024	RTGS/RATNH24260390342/ltid ov technologies pvt ltd	16/09/2024	26,90,000.00	52,131.00
16/09/2024	RTGS/YESBH24260004398/AS PIRESKILL PROJECTS FOR 027	16/09/2024	25,25,000.00	27,42,131.00
13/09/2024	ATW/402005XXXXXX6059/LAX MI NAGAR EAST	13/09/2024	10,000.00	2,17,131.00
13/09/2024	ATW/402005XXXXXX6059/LAX MI NAGAR EAST	13/09/2024	10,000.00	2,27,131.00
13/09/2024	ATW/402005XXXXXX6059/LAX MI NAGAR EAST	13/09/2024	10,000.00	2,37,131.00
13/09/2024	ATW/402005XXXXXX6059/LAX MI NAGAR EAST	13/09/2024	10,000.00	2,47,131.00
13/09/2024	ATW/402005XXXXXX6059/LAX MI NAGAR EAST	13/09/2024	10,000.00	2,57,131.00
13/09/2024	RTGS/RATNH24257058327/ltid ov technologies pvt ltd	13/09/2024	8,50,000.00	2,67,131.00
13/09/2024	RTGS/YESBH24257005374/AS PIRESKILL PROJECTS FOR 027	13/09/2024	10,00,000.00	11,17,131.00
13/09/2024	RTGS/RATNH24257056627/ltid ov technologies pvt ltd	13/09/2024	21,50,000.00	1,17,131.00
13/09/2024	RTGS/YESBH24257005247/AS PIRESKILL PROJECTS FOR 027	13/09/2024	21,00,000.00	22,67,131.00
13/09/2024	RTGS/RATNH24257041341/ltid ov technologies pvt ltd	13/09/2024	3,00,000.00	1,67,131.00
13/09/2024	RTGS/YESBH24257006461/AS PIRESKILL PROJECTS FOR 027	13/09/2024	4,00,000.00	4,67,131.00
13/09/2024	RTGS/RATNH24257038647/ltid ov technologies pvt ltd	13/09/2024	26,00,000.00	67,131.00
13/09/2024	RTGS/YESBH24257004462/AS PIRESKILL PROJECTS FOR 027	13/09/2024	25,00,000.00	26,67,131.00
12/09/2024	RTGS/RATNH24256831410/ltid ov technologies pvt ltd	12/09/2024	14,20,000.00	1,67,131.00
12/09/2024	RTGS/YESBH24256003182/AS PIRESKILL PROJECTS FOR 027	12/09/2024	15,10,000.00	15,87,131.00
12/09/2024	RTGS/RATNH24256829514/ltid ov technologies pvt ltd	12/09/2024	21,00,000.00	77,131.00
12/09/2024	RTGS/YESBH24256003059/AS PIRESKILL PROJECTS FOR 027	12/09/2024	21,75,000.00	21,77,131.00
12/09/2024	RTGS/RATNH24256826919/ltid ov technologies pvt ltd	12/09/2024	22,30,000.00	2,131.00
12/09/2024	RTGS/YESBH24256000894/AS PIRESKILL PROJECTS FOR 027	12/09/2024	22,30,000.00	22,32,131.00
11/09/2024	RTGS/RATNH24255603298/ma hadav enterprises	11/09/2024	3,45,000.00	2,131.00
11/09/2024	IMPS 425510072496 FROM ASPIRESKILL PROJECTS P	11/09/2024	1,95,000.00	3,47,131.00
10/09/2024	IMPS 425411104613 FROM ASPIRESKILL PROJECTS P	10/09/2024	1,25,000.00	1,52,131.00
10/09/2024	RTGS/RATNH24254388676/ma hadav enterprises	10/09/2024	3,00,000.00	27,131.00
10/09/2024	RTGS/YESBH24254003141/AS PIRESKILL PROJECTS FOR 027	10/09/2024	3,10,000.00	3,27,131.00
10/09/2024	RTGS/RATNH24254385317/ma hadav enterprises	10/09/2024	3,40,000.00	17,131.00
10/09/2024	RTGS/YESBH24254002987/AS PIRESKILL PROJECTS FOR 027	10/09/2024	3,50,000.00	3,57,131.00

With her funds
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10/09/2024	RTGS/RATNH24254381747/ma haddev enterprises	10/09/2024	3,50,000.00	7,131.00
10/09/2024	RTGS/YESBH24254002859/AS PIRESKILL PROJECTS FOR 027	10/09/2024	2,25,000.00	3,57,131.00
10/09/2024	IMPS 425410078356 FROM ASPIRESKILL PROJECTS P	10/09/2024	1,000.00	1,32,131.00
09/09/2024	RTGS/RATNH24253154265/ld ov technologies pvt ltd	09/09/2024	10,00,000.00	1,31,131.00
09/09/2024	RTGS/RATNH24253154138/ld ov technologies pvt ltd	09/09/2024	20,00,000.00	11,31,131.00
09/09/2024	RTGS/YESBH24253005362/AS PIRESKILL PROJECTS FOR 027	09/09/2024	6,24,000.00	31,31,131.00
09/09/2024	RTGS/YESBH24253005353/AS PIRESKILL PROJECTS FOR 027	09/09/2024	25,00,000.00	25,07,131.00
09/09/2024	RTGS/RATNH24253149837/ld ov technologies pvt ltd	09/09/2024	30,00,000.00	7,131.00
09/09/2024	RTGS/YESBH24253005063/AS PIRESKILL PROJECTS FOR 027	09/09/2024	28,00,000.00	30,07,131.00
09/09/2024	IMPS 425312090997 FROM ASPIRESKILL PROJECTS P	09/09/2024	76,000.00	2,07,131.00
07/09/2024	NEFT/000395587496/JAKA/ma haddev enterprises	07/09/2024	50,000.00	1,31,131.00
07/09/2024	IMPS 425113067281 FROM ASPIRESKILL PROJECTS P	07/09/2024	1,65,000.00	1,81,131.00
07/09/2024	RTGS/RATNH24251943191/ma haddev enterprises	07/09/2024	4,25,000.00	16,131.00
07/09/2024	RTGS/YESBH24251003383/AS PIRESKILL PROJECTS FOR 027	07/09/2024	4,30,000.00	4,41,131.00
07/09/2024	RTGS/RATNH24251942691/ma haddev enterprises	07/09/2024	4,50,000.00	11,131.00
07/09/2024	RTGS/YESBH24251003332/AS PIRESKILL PROJECTS FOR 027	07/09/2024	2,75,000.00	4,61,131.00
06/09/2024	IMPS 425011074360 FROM ASPIRESKILL PROJECTS P	06/09/2024	1,70,000.00	1,86,131.00
06/09/2024	RTGS/RATNH24250687323/ma haddev enterprises	06/09/2024	4,60,000.00	16,131.00
06/09/2024	RTGS/YESBH24250002741/AS PIRESKILL PROJECTS FOR 027	06/09/2024	4,70,000.00	4,76,131.00
06/09/2024	RTGS/RATNH24250684548/ma haddev enterprises	06/09/2024	5,00,000.00	6,131.00
06/09/2024	IMPS 425010069550 FROM ASPIRESKILL PROJECTS P	06/09/2024	3,35,000.00	5,06,131.00
05/09/2024	424928062938-IMPS CIB MAHADEV ENT	05/09/2024	50,000.00	1,71,131.00
05/09/2024	RTGS/RATNH24249451462/ld ov technologies pvt ltd	05/09/2024	22,25,000.00	2,21,131.00
05/09/2024	RTGS/YESBH24249002908/AS PIRESKILL PROJECTS FOR 027	05/09/2024	22,50,000.00	24,46,131.00
05/09/2024	RTGS/RATNH24249449205/ld ov technologies pvt ltd	05/09/2024	25,00,000.00	1,96,131.00
05/09/2024	RTGS/YESBH24249002876/AS PIRESKILL PROJECTS FOR 027	05/09/2024	24,75,000.00	26,96,131.00
05/09/2024	RTGS/RATNH24249446780/ld ov technologies pvt ltd	05/09/2024	25,25,000.00	2,21,131.00
05/09/2024	RTGS/YESBH24249002824/AS PIRESKILL PROJECTS FOR 027	05/09/2024	28,00,000.00	27,46,131.00
05/09/2024	RTGS/RATNH24249445402/ld ov technologies pvt ltd	05/09/2024	25,50,000.00	1,46,131.00
05/09/2024	RTGS/YESBH24249002763/AS PIRESKILL PROJECTS FOR 027	05/09/2024	25,00,000.00	26,96,131.00
05/09/2024	IB TPFT0962993271 409002114713/tradel/CLIWLER S MM	05/09/2024	50,000.00	1,96,131.00
05/09/2024	IMPS 424910059620 FROM ASPIRESKILL PROJECTS P	05/09/2024	1,000.00	2,46,131.00
04/09/2024	RTGS/RATNH24248312940/ris eup traders	04/09/2024	4,75,000.00	2,45,131.00
04/09/2024	RTGS/AUBLH24248619852/IT DOV TECHNOLOGIES PRIVATE L	04/09/2024	4,00,000.00	7,20,131.00

Brijesh Kumar
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	NEFT/YESIB42481548577/ASP IRESKILL PROJECTS FOR ASP	04/09/2024	1,000.00	3,20,131.00
03/09/2024	RTGS/RATNH24247996969/ris eup traders	03/09/2024	19,20,000.00	3,19,131.00
03/09/2024	RTGS/AUBLH24247602205/IT DOV TECHNOLOGIES PRIVATE L	03/09/2024	20,00,000.00	22,39,131.00
03/09/2024	RTGS/RATNH24247995349/ris eup traders	03/09/2024	20,00,000.00	2,39,131.00
03/09/2024	RTGS/AUBLH24247601185/IT DOV TECHNOLOGIES PRIVATE L	03/09/2024	20,70,000.00	22,39,131.00
03/09/2024	RTGS/RATNH24247993893/ris eup traders	03/09/2024	21,50,000.00	1,69,131.00
03/09/2024	RTGS/AUBLH24247602065/IT DOV TECHNOLOGIES PRIVATE L	03/09/2024	20,00,000.00	23,19,131.00
03/09/2024	ATW/402006XXXXX8059/MAI N VIKAS MARG U 158 1DELHI	03/09/2024	5,000.00	3,19,131.00
03/09/2024	ATW/402005XXXXX6059/MAI N VIKAS MARG U 158 1DELHI	03/09/2024	10,000.00	3,24,131.00
02/09/2024	RTGS/YESBH24246006799/AS PIRESKILL PROJECTS FOR 027	02/09/2024	3,00,000.00	3,34,131.00
02/09/2024	RTGS/RATNH24246722608/mp haddev enterprises	02/09/2024	4,21,060.00	34,131.00
02/09/2024	RTGS/YESBH24246001056/AS PIRESKILL PROJECTS FOR 027	02/09/2024	4,50,000.00	4,55,191.00
02/09/2024	RTGS/RATNH24246714356/ma haddev enterprises	02/09/2024	5,50,000.00	5,191.00
02/09/2024	IMPS 424611072965 FROM ASPIRESKILL PROJECTS P	02/09/2024	1,90,000.00	5,55,191.00
02/09/2024	IMPS 424610055559 FROM ASPIRESKILL PROJECTS P	02/09/2024	1,000.00	3,65,191.00
31/08/2024	ATW/402005XXXXX6059/LAX MI NAGAR EAST	31/08/2024	10,000.00	3,64,191.00
31/08/2024	ATW/402005XXXXX6059/LAX MI NAGAR EAST	31/08/2024	10,000.00	3,74,191.00
31/08/2024	ATW/402005XXXXX6059/LAX MI NAGAR EAST	31/08/2024	10,000.00	3,84,191.00
31/08/2024	RTGS/RATNH24244381734/itd ov technologies pvt ltd	31/08/2024	11,00,000.00	3,94,191.00
31/08/2024	RTGS/YESBH24244000739/AS PIRESKILL PROJECTS FOR 027	31/08/2024	10,00,000.00	14,94,191.00
31/08/2024	RTGS/RATNH24244329833/itd ov technologies pvt ltd	31/08/2024	9,51,000.00	4,94,191.00
31/08/2024	RTGS/YESBH24244002266/AS PIRESKILL PROJECTS FOR 027	31/08/2024	13,51,000.00	14,45,191.00
31/08/2024	RTGS/RATNH24244328853/itd ov technologies pvt ltd	31/08/2024	3,00,000.00	94,191.00
30/08/2024	424425001659-IMPS CIB ITDOV TECHN	31/08/2024	2,00,000.00	3,94,191.00
30/08/2024	424428000757-IMPS CIB ITDOV TECHN	31/08/2024	2,00,000.00	5,94,191.00
30/08/2024	424327177547-IMPS CIB ITDOV TECHN	30/08/2024	2,00,000.00	7,94,191.00
30/08/2024	NEFT/0003939198 14/AUBL/itdo v technologies pvt ltd	30/08/2024	4,95,000.00	9,94,191.00
30/08/2024	RTGS/RATNH24243287742/itd ov technologies pvt ltd	30/08/2024	10,00,000.00	14,89,191.00
30/08/2024	RTGS/YESBH24243014464/AS PIRESKILL PROJECTS FOR 027	30/08/2024	23,50,000.00	24,89,191.00
30/08/2024	RTGS/RATNH24243252588/itd ov technologies pvt ltd	30/08/2024	15,00,000.00	1,39,191.00
30/08/2024	RTGS/YESBH24243010762/AS PIRESKILL PROJECTS FOR 027	30/08/2024	14,00,000.00	16,39,191.00
30/08/2024	RTGS/RATNH24243250248/itd ov technologies pvt ltd	30/08/2024	16,00,000.00	2,39,191.00
30/08/2024	RTGS/YESBH24243009503/AS PIRESKILL PROJECTS FOR 027	30/08/2024	16,00,000.00	18,39,191.00
30/08/2024	IMPS 424309053142 FROM ASPIRESKILL PROJECTS P	30/08/2024	1,000.00	2,39,191.00
29/08/2024	424228108465-IMPS CIB RISEUP TRAD	29/08/2024	1,50,000.00	2,38,191.00

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29/08/2024	IMPS 424214101151 FROM ASPIRESKILL PROJECTS P	29/08/2024	1,000.00	3,88,191.00
28/08/2024	IMPS 424119141928 FROM ASPIRESKILL PROJECTS P	28/08/2024	70,000.00	3,87,191.00
28/08/2024	RTGS/RATNH24241821946/ld ov technologies pvt ltd	28/08/2024	10,50,000.00	3,17,191.00
28/08/2024	RTGS/RATNH24241821701/ld ov technologies pvt ltd	28/08/2024	14,50,000.00	13,67,191.00
28/08/2024	RTGS/YESBH24241008668/AS PIRESKILL PROJECTS FOR 027	28/08/2024	11,00,000.00	28,17,191.00
28/08/2024	RTGS/YESBH24241010358/AS PIRESKILL PROJECTS FOR 027	28/08/2024	14,00,000.00	17,17,191.00
28/08/2024	RTGS/RATNH24241819277/ld ov technologies pvt ltd	28/08/2024	13,00,000.00	3,17,191.00
28/08/2024	RTGS/RATNH24241818973/ld ov technologies pvt ltd	28/08/2024	20,00,000.00	16,17,191.00
28/08/2024	RTGS/YESBH24241008543/AS PIRESKILL PROJECTS FOR 027	28/08/2024	13,00,000.00	36,17,191.00
28/08/2024	RTGS/YESBH24241008530/AS PIRESKILL PROJECTS FOR 027	28/08/2024	20,00,000.00	23,17,191.00
28/08/2024	IMPS 424115424940 FROM SREE NAIR INFOTECH SER	28/08/2024	1,00,000.00	3,17,191.00
28/08/2024	IMPS 424110050632 FROM ASPIRESKILL PROJECTS P	28/08/2024	1,000.00	2,17,191.00
27/08/2024	RTGS/RATNH24240628860/ld ov technologies pvt ltd	27/08/2024	12,50,000.00	2,16,191.00
27/08/2024	RTGS/YESBH24240009154/AS PIRESKILL PROJECTS FOR 027	27/08/2024	12,60,000.00	14,66,191.00
27/08/2024	RTGS/RATNH24240628573/ld ov technologies pvt ltd	27/08/2024	21,50,000.00	2,06,191.00
27/08/2024	NEFT/YESIB42401564977/ASP IRESKILL PROJECTS FOR ASP	27/08/2024	22,50,000.00	23,56,191.00
27/08/2024	RTGS/RATNH24240622839/ld ov technologies pvt ltd	27/08/2024	21,00,000.00	1,06,191.00
27/08/2024	RTGS/YESBH24240011202/AS PIRESKILL PROJECTS FOR 027	27/08/2024	20,00,000.00	22,06,191.00
27/08/2024	IMPS 424010052674 FROM ASPIRESKILL PROJECTS P	27/08/2024	1,000.00	2,06,191.00
26/08/2024	RTGS/YESBH24239003037/AS PIRESKILL PROJECTS FOR 027	26/08/2024	2,00,000.00	2,05,191.00
26/08/2024	RTGS/RATNH24239375255/ma hadev enterprises	26/08/2024	4,75,000.00	5,191.00
26/08/2024	RTGS/YESBH24239002817/AS PIRESKILL PROJECTS FOR 027	26/08/2024	4,75,000.00	4,80,191.00
26/08/2024	RTGS/RATNH24239373121/ma hadev enterprises	26/08/2024	5,00,000.00	5,191.00
26/08/2024	IMPS 423911049277 FROM ASPIRESKILL PROJECTS P	26/08/2024	1,85,000.00	5,05,191.00
26/08/2024	IMPS 423910041574 FROM ASPIRESKILL PROJECTS P	26/08/2024	1,000.00	3,20,191.00
24/08/2024	RTGS/YESBH24237002672/AS PIRESKILL PROJECTS FOR 027	24/08/2024	3,10,000.00	3,19,191.00
24/08/2024	RTGS/RATNH24237160220/ma hadev enterprises	24/08/2024	4,70,000.00	9,191.00
24/08/2024	RTGS/YESBH24237000697/AS PIRESKILL PROJECTS FOR 027	24/08/2024	4,70,000.00	4,79,191.00
24/08/2024	RTGS/RATNH24237159941/ma hadev enterprises	24/08/2024	5,00,000.00	9,191.00
24/08/2024	IMPS 423712041715 FROM ASPIRESKILL PROJECTS P	24/08/2024	1,75,000.00	5,09,191.00
23/08/2024	IMPS 423610049286 FROM ASPIRESKILL PROJECTS P	23/08/2024	1,000.00	3,34,191.00
22/08/2024	RTGS/RATNH24235937658/ld ov technologies pvt ltd	22/08/2024	19,00,000.00	3,33,191.00
22/08/2024	RTGS/RATNH24235937659/ld ov technologies pvt ltd	22/08/2024	22,50,000.00	22,33,191.00
22/08/2024	RTGS/YESBH24235011005/AS PIRESKILL PROJECTS FOR 027	22/08/2024	19,35,000.00	44,83,191.00
22/08/2024	RTGS/YESBH24235010970/AS PIRESKILL PROJECTS FOR 027	22/08/2024	22,00,000.00	25,48,191.00

22/08/2024	RTGS/YESBH24235002767/AS PIRESKILL PROJECTS FOR 027	22/08/2024	3,30,000.00	3,48,191.00
22/08/2024	RTGS/RATNH24235862439/ma hadev enterprises	22/08/2024	5,00,000.00	18,191.00
22/08/2024	RTGS/YESBH24235000776/AS PIRESKILL PROJECTS FOR 027	22/08/2024	4,90,000.00	5,18,191.00
22/08/2024	RTGS/RATNH24235861533/ma hadev enterprises	22/08/2024	5,00,000.00	28,191.00
22/08/2024	IMPS 423510047248 FROM ASPIRESKILL PROJECTS P	22/08/2024	1,75,000.00	5,28,191.00
22/08/2024	IMPS 423510041464 FROM ASPIRESKILL PROJECTS P	22/08/2024	1,000.00	3,53,191.00
21/08/2024	RTGS/RATNH24234784240/ltd ov technologies pvt ltd	21/08/2024	9,15,000.00	3,52,191.00
21/08/2024	RTGS/YESBH24234012832/IT DOV TECHNOLOGIES PRIVATE L	21/08/2024	9,00,000.00	12,67,191.00
21/08/2024	RTGS/RATNH24234782954/ltd ov technologies pvt ltd	21/08/2024	5,75,000.00	3,67,191.00
21/08/2024	RTGS/IBKLH24234509356/ITD OV TECHNOLOGIES PRIVATE L	21/08/2024	6,00,000.00	9,42,191.00
21/08/2024	RTGS/RATNH24234781837/ltd ov technologies pvt ltd	21/08/2024	25,25,000.00	3,42,191.00
21/08/2024	RTGS/YESBH24234011589/IT DOV TECHNOLOGIES P FOR 041	21/08/2024	25,00,000.00	28,67,191.00
21/08/2024	IMPS 423410052637 FROM ASPIRESKILL PROJECTS P	21/08/2024	1,000.00	3,67,191.00
20/08/2024	RTGS/RATNH24233554564/ltd ov technologies pvt ltd	20/08/2024	26,00,000.00	3,66,191.00
20/08/2024	RTGS/YESBH24233007823/AS PIRESKILL PROJECTS FOR 027	20/08/2024	26,75,000.00	29,66,191.00
20/08/2024	RTGS/RATNH24233553865/ltd ov technologies pvt ltd	20/08/2024	25,00,000.00	2,91,191.00
20/08/2024	RTGS/YESBH24233007787/AS PIRESKILL PROJECTS FOR 027	20/08/2024	24,75,000.00	27,91,191.00
20/08/2024	RTGS/RATNH24233546012/ltd ov technologies pvt ltd	20/08/2024	23,00,000.00	3,16,191.00
20/08/2024	RTGS/YESBH24233008364/AS PIRESKILL PROJECTS FOR 027	20/08/2024	22,50,000.00	26,16,191.00
20/08/2024	RTGS/YESBH24233000619/AS PIRESKILL PROJECTS FOR 027	20/08/2024	3,50,000.00	3,66,191.00
20/08/2024	RTGS/RATNH24233479749/ma hadev enterprises	20/08/2024	5,00,000.00	16,191.00
20/08/2024	IMPS 423310045170 FROM ASPIRESKILL PROJECTS P	20/08/2024	1,70,000.00	5,16,191.00
19/08/2024	NEFT/YESIB42321585225/ASP IRESKILL PROJECTS FOR ASP	19/08/2024	3,15,000.00	3,46,191.00
19/08/2024	RTGS/RATNH24232367299/ma hadev enterprises	19/08/2024	3,25,000.00	31,191.00
19/08/2024	RTGS/YESBH24232002955/AS PIRESKILL PROJECTS FOR 027	19/08/2024	3,35,000.00	3,56,191.00
19/08/2024	RTGS/RATNH24232342267/ma hadev enterprises	19/08/2024	2,27,128.00	21,191.00
19/08/2024	NEFT/YESIB42321547684/ASP IRESKILL PROJECTS FOR ASP	19/08/2024	1,000.00	2,48,319.00
19/08/2024	423226037458-IMPS CIB MAHADEV ENT	19/08/2024	1,10,000.00	2,47,319.00
17/08/2024	RTGS/YESBH24230003395/AS PIRESKILL PROJECTS FOR 027	17/08/2024	2,80,000.00	3,57,319.00
17/08/2024	423027043024-IMPS CIB MAHADEV ENT	17/08/2024	25,000.00	77,319.00
17/08/2024	IMPS 423010035596 FROM ASPIRESKILL PROJECTS P	17/08/2024	500.00	1,02,319.00
16/08/2024	RTGS/RATNH24229973464/ltd ov technologies pvt ltd	16/08/2024	3,75,000.00	1,01,819.00
16/08/2024	RTGS/BDBLH24229844560/MS S SEINTELLECT TECHNOLOGIES	16/08/2024	4,30,000.00	4,76,819.00
16/08/2024	PCD/402005XXXXXX6059/NTR P NEW DE	16/08/2024	200.00	46,819.00

Brijesh Kumar Jaiswal
18/12/24

SUMMONS

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

To,

**The Director/Authorized Representative of
CHA M/s JIT Shipping Services (CHA No.
AFLPP4301F)**

**74, Vindhya Commercial Complex, Plot No. 01,
Sector-11, CBD Belapur, Navi Mumbai-400614.**

WHEREAS, I, **Milan** am making inquiry in connection with
**2992734 dated 05.08.2023, 3003913 dated 06.08.2023 and 3003977 dated 06.08.2023 filed by M/s.
PRISHA INTERNATIONAL and 3917061 dated 11.09.2024 filed by M/s BIZOTIC MERCHANDISING
Pvt. Ltd.**

under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

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

1. present yourself for the Statement

**2. KYC Documents of M/s. PRISHA INTERNATIONAL and M/s BIZOTIC MERCHANDISING
PRIVATE LIMITED**


**3. Any other document related to Shipping Bill No. 2992734 dated 05.08.2023, 3003913 dated
06.08.2023 and 3003977 dated 06.08.2023 & 3917061 dated 11.09.2024**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I
do hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on
2024-12-28 at 3:30:PM at the office of **C-604, SIIB(X), JNCH**

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

Given under my hand and seal of office to-day the **28** day of **December, 2024** at **JNCH**

Name : **Milan**

Signature : 

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

Sumit
Sumit
28/12/2024

Statement of Shri Sanjay Babaji Sawant, G card holder of CHA firm M/s Jit Shipping Services Company recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Export) situated at 6th floor, Room no. C604, JNCH, Nhava Sheva, Dist.- Raigad- 400707 on 28.12.2024.

20241278 NT 50550 DEIT dt. 28.12.2024

In pursuance of Summons CBIC-DIN- 20241078NT000000EAF7 dated 29.10.2024 issued by Shri Milan, Superintendent, SIIB(X), I present myself to give statement u/s 108 of the Customs Act, 1962. I have been explained the provisions of Section 108 of the Customs Act, 1962. I have been also explained that giving false evidence under this statement is an offence punishable under section 193 of the Indian Penal Code, 1860/ corresponding section of Bharatiya Nyaya Sanhita, 2023. I am also informed that this statement of mine can be used as evidence against me in any court of law, or for any adjudication proceedings. Having been understood the provisions of Section 108 of the Customs Act, 1962; I am giving my true, correct and voluntary statement which is as follows.

Name in full:	Shri Sanjay Babaji Sawant
Date of Birth:	19.08.1964
Father's name:	Shri Babaji Sawant
Present residential address:	Flat no. 504, Shiv Heights Building, Plot no. 181, Near Raghunath Vihar, Sector 13, Kharghar-410210
Educational Qualification:	11 th pass
Languages known:	Hindi, English and Marathi
Occupation:	Service
Income Tax PAN:	DGSPS7968I
Mobile no.:	7977609911
Aadhar Number:	6083 7510 4563

Q.1 What is your job profile in CB firm M/s Jit Shipping Services Company? Have you been authorized to give statement on behalf of CB?

Ans. I am power of attorney/G-Card Holder, in CB firm M/s Jit Shipping Services Company, and supervises all work pertaining to export and fully authorized to give statement.

Q.2 Who handled the documentation work in your CB firm in case of the exporter M/s Bizotic Merchandising Pvt. Ltd. (IEC-AAKCB7062Q)?

Ans. I myself with my subordinate staff handle the documentation work in my CB firm. In this case I myself filed the documents.

Q3. Have you filed the present shipping bill no. 3917061 dated 11.09.2024 for the exporter M/s Bizotic Merchandising Pvt. Ltd. (IEC-AAKCB7062Q)?

Ans Yes we have filed the above mentioned shipping bills for the exporter.

Q4. How did the exporter contact you for filing of the shipping bills?
Ans Representative of the exporter M/s Bizotic Merchandising Pvt. Ltd. (IEC-AAKCB7062Q) Mr. Brijesh Singh met us. We met in Delhi. Mr. Brijesh Singh is known to me.

Q5. What was the payment made to you for filing of the shipping bills? How payment was made to you?

Ans It was decided that the exporter would pay Rs. 2,500 per shipping bill plus other expenses. However the shipping bill were put on hold. So the exporter did not make any payment due to above mentioned reasons.

Q6. Did your firm verified the KYC and other related documents of shipping bills and goods before filing shipping bills of the exporter M/s Bizotic Merchandising Pvt. Ltd. (IEC-AAKCB7062Q)? Have you verified the exporter through physical verification?

Ans Mr. Brijesh Singh submitted the KYC documents of the firm M/s Bizotic Merchandising Pvt. Ltd. (IEC-AAKCB7062Q). Documents included Pan card, Aadhar card, IEC copy, GSTR copies and tax invoices. I am submitting the documents for your reference. We also verified the IEC and GST registration of the exporter on online portals of DGFT and GST. As the exporter is known, we have not done any physical verification.

Q7. As per verification carried out by concerned GST commissionerate, the exporter found to be non-existent. Please explain?

Ans We have contacted the exporter and he told us they have written a mail to concerned GST commissionerate for re-verification of genuineness of the exporter. I am submitting the screenshot of the mail sent by the exporter to the GST department.

Q8. Do you have any contact with the exporter at present?

Ans Yes, at present the exporter is in contact with us.

Q9. Do you know that goods found misdeclared/overvalued. Why did not you inform/suggest exporter to declare fair value?

Ans. Sir, we file documents as given by the exporter, we mainly check export policy, CTH as per given description, GATT declaration which was found correct during examination. As far as value is concerned they showed us purchase order/tax invoice and we filed shipping bill accordingly.

Q10. Have you filed any shipping bills in past for the same exporter?

Ans Yes, we have filed 02 shipping bills in past for the same exporter.

Q11. Has the exporter received any remittance in past shipping bills?

Ans The exporter has not received any remittance as the shipping bills were filed recently only and the time of 180 days has not been completed.

Q12. Do you have anything else to say?

Ans No, I have nothing else to say.

Qantel
28/12/2014

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

The above statement of mine running into 2 page and 14 questions has been given as my true correct and voluntary without any force thereat independent of correction on my request the said statement has been typed on the office computer of SIIB (X) JNCH Uthava Shawa Dist Raigad MH. 400707 as per my request and I certify it has been recorded exactly as stated by me. In response to questions raised to me during the proceedings I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add statement of mine is correctly recorded as per my say.

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07

4/3
/s
of
s
/

Sanjay
28/12/2004

Shri Sanjay Babaji Sawant

G card holder of CHA firm M/s Jit Shipping Services Company

Typed by me:-

Jatin Budania
28/12/2004
(Jatin Budania)
I.O./SIIB(X), JNCH

Before me,

Milan
28/12/2004
(Milan)
SIO, SIIB(X), JNCH

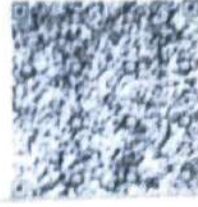


Sanjay Babaji Sawant

Sanjay Babaji Sawant

जन्म तिथि / DOB: 19/08/1964

पुरुष / MALE



6083 7510 4563

मेरा आधार, मेरी पहचान



भारतीय विशिष्ट पहचान प्राधिकरण

UNIQUE IDENTIFICATION AUTHORITY OF INDIA

पता:

Address:

S/O Babaji Sawant, Flat No
504 Shiv Heights Building,
Plot No 181, Near Raghunath
Vihar, Sector 13, Kharghar,
Raigarh, Maharashtra -
410210

S/O Babaji Sawant, Flat No
504 Shiv Heights Building,
Plot No 181, Near Raghunath
Vihar, Sector 13, Kharghar,
Raigarh, Maharashtra -
410210

Date: 15/02/2017



1947
1800 300 1947

1800 300 1947
1800 300 1947

www.uidai.gov.in

P.O. Box No. 1947,
Bengaluru-560 001

Sanjay

Sanjay

Government of India / भारत सरकार

Ministry of Commerce and Industry / वाणिज्य और उद्योग मंत्रालय

Directorate General of Foreign Trade / विदेश व्यापार महानिदेशालय

Office of the Additional Director General of Foreign Trade, CLA Delhi / अवर महानिदेशक, विदेश व्यापार का कार्यालय, सीएलए दिल्ली

Central Licensing Area (CLA), A Wing I.P. Bhawan, I.P. Estate, CENTRAL DELHI, DELHI, 110002 /

केन्द्रीय लाइसेंसिंग क्षेत्र (सीएलए), ए विंग, आई.पी. भवन, आई.पी. एस्टेट, नई दिल्ली, मध्य दिल्ली, दिल्ली, 110002

Importer-Exporter Code

This is to certify that **BIZOTIC MERCHANDISING PRIVATE LIMITED** is issued an Importer-Exporter Code (IEC) **AAKCB7062Q** with details as follows -

IEC	AAKCB7062Q
स्थायी खाता सं.(पैन) /PAN	AAKCB7062Q
फर्म का नाम/Firm Name	BIZOTIC MERCHANDISING PRIVATE LIMITED
निगम की प्रकृति /Nature of Concern	Private Limited
जारी करने की तारीख/Date of Issue	25/08/2023
पता/Registered Address	A-27 BASEMENT GURU NANAKPURA LAXMI NAGAR, , NEW DELHI, EAST DELHI, DELHI, 110092
धारक का नाम / Name of the Signatory	FARAZ KHAN
Director / Partner Details	Refer online at https://dgft.gov.in or scan the QR Code
शाखा/इकाई /Branch Details	Refer online at https://dgft.gov.in or scan the QR Code

Last Modified : 05/01/2024

File Number : DLIECPAMEND00089243AM24



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.

For BIZOTIC MERCHANDISING PRIVATE LIMITED

Signature

Director, Directorate General of Foreign Trade

Signature

(Amended)



Government of India

Form GST REG-06

[See Rule 10(1)]

Registration Certificate

Registration Number :07AAKCB7062Q1Z0

1.	Legal Name	BIZOTIC MERCHANDISING PRIVATE LIMITED		
2.	Trade Name, if any	BIZOTIC MERCHANDISING PRIVATE LIMITED		
3.	Additional trade names, if any			
4.	Constitution of Business	Private Limited Company		
5.	Address of Principal Place of Business	BASEMENT, A-27, GURU NANAKPURA, LAXMI Nagar, New Delhi, East Delhi, Delhi, 110092		
6.	Date of Liability			
7.	Date of Validity	From	24/08/2023	To Not Applicable
8.	Type of Registration	Regular		
9.	Particulars of Approving			

Signature

Signature Not Verified

Digitally signed by BIS GOODS
AND SERVICES TAX
NETWORK 07
Date: 2023.10.20 00:32:11 IST

Name

Designation

Jurisdictional Office

Date of issue of Certificate

20/10/2023

Note: The registration certificate is required to be prominently displayed at all places of Business/Office(s) in the State.

This is a system generated digitally signed Registration Certificate issued based on the deemed approval of application on 20/10/2023.

[Handwritten Signature]

For BIZOTIC MERCHANDISING PVT. LTD

10/10/2023
Director, GST and Signature



Goods and Services Tax Identification Number: 07AAKCB7062Q1Z0

Details of Additional Place of Business(s)

Legal Name	BIZOTIC MERCHANDISING PRIVATE LIMITED
Trade Name, if any	BIZOTIC MERCHANDISING PRIVATE LIMITED
Additional trade names, if any	

Total Number of Additional Places of Business(s) in the State 0

For BIZOTIC MERCHANDISING PVT LTD
PNK
Director/Authorised Signer

Danant



Goods and Services Tax Identification Number: 07AAKCB7062Q1Z0

Legal Name BIZOTIC MERCHANDISING PRIVATE LIMITED
Trade Name, if any BIZOTIC MERCHANDISING PRIVATE LIMITED
Additional trade names, if any

Details of Managing / Whole-time Directors and Key Managerial Persons



Name HARENDER
Designation/Status DIRECTOR
Resident of State Haryana



Name FARAZ KHAN
Designation/Status DIRECTOR
Resident of State Delhi

For BIZOTIC MERCHANDISING PVT LTD

Director/Authorised Signatory



भारत सरकार
Government of India

भारतीय विशिष्ट पहचान प्राधिकरण
Unique Identification Authority of India

नमोद्वेकन क्रम/ Enrolment No.: 0834/40700/00472

To
Faraz Khan
Faraz Khan
C/O. Usman Khan
House No- 149
Pusta - 2nd
Kartar Nagar
Garhi Mendu
North East Delhi - 110053
7840028378



आपका आधार क्रमांक / Your Aadhaar No.:

8801 6171 4475
VID : 9182 5044 2450 8310

मेरा आधार, मेरी पहचान



भारत सरकार
Government of India



Faraz Khan
Faraz Khan
जन्म तिथि/DOB: 23/12/1990
पुरुष/ MALE

8801 6171 4475
VID : 9182 5044 2450 8310

मेरा आधार, मेरी पहचान



सूचना / INFORMATION

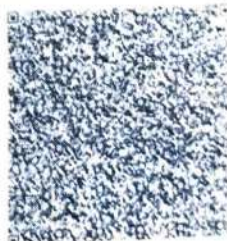
- आधार पहचान का प्रमाण है। नागरिकता का नहीं।
- आधार विशिष्ट और सुरक्षित है।
- सुरक्षा: कतुआ कोर्ट और सुप्रीम कोर्ट ने आधार पहचान प्रणाली को उपयोग के लिए वैध मान्यता दी है।
- आधार के सभी रूप जैसे आधार पत्र, पीवीसी कार्ड, आधार और पत्र आधार समान रूप से मान्य हैं। 12 अंकों की आधार पहचान (VID) का भी उपयोग किया जा सकता है।
- 10 साल में कम से कम एक बार आधार अपडेट करवाएं।
- आधार आपको विभिन्न सरकारी और गैर-सरकारी योजनाओं/सेवाओं का लाभ उठाने में मदद करता है।
- आधार से अपना मोबाइल नंबर और ई-मेल आईडी अपडेट करें।
- आधार सेवाओं का लाभ उठाने के लिए स्मार्टफोन पर mAadhaar पर डाउनलोड करें।
- आधार/बायोमेट्रिक्स को लॉक/अनलॉक करने की विशेषता का उपयोग सुरक्षा सुनिश्चित करने के लिए करें।
- आधार (पत्र/नंबर) चाहने वाली संस्थाओं को उचित सहमति लेने के लिए बाध्य किया गया है।
- Aadhaar is a proof of identity, not of citizenship.
- Aadhaar is unique and secure.
- Verify identity using secure QR code/offline XML/online Authentication.
- All forms of Aadhaar like Aadhaar letter, PVC Cards, eAadhaar and mAadhaar are equally valid. Virtual Aadhaar Identity (VID) can also be used in place of 12 digit Aadhaar number.
- Update Aadhaar at least once in 10 years.
- Aadhaar helps you avail various Government and Non-Government benefits/services.
- Keep your mobile number and email id updated in Aadhaar.
- Download mAadhaar app on smart phones to avail Aadhaar Services.
- Use the feature of lock/unlock Aadhaar/biometrics to ensure security.
- Entities seeking Aadhaar are obligated to seek due consent.



भारतीय विशिष्ट पहचान प्राधिकरण
Unique Identification Authority of India

पता:
C/O: Usman Khan, House No- 149, Pusta
2nd, Kartar Nagar, Garhi Mendu, North East
Delhi,
Delhi - 110053

Address:
C/O: Usman Khan, House No- 149, Pusta
2nd, Kartar Nagar, Garhi Mendu, North East
Delhi,
Delhi - 110053



8801 6171 4475
VID : 9182 5044 2450 8310



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For BIZOTIC MERCHANDISING PVT LTD

Director/Authorised Signatory

Signature



भारत सरकार
Government of India

भारतीय विशिष्ट पहचान प्राधिकरण
Unique Identification Authority of India

सामांजन क्रम/ Enrolment No.: 2094/90092/47891

To
अंकुर
Ankur
C/O Mangeram,
h no 132/5,
Block 5,
VTC, Mohna(204),
PO: Mohna,
Sub District Ballabgarh,
District Fardabad,
State Haryana,
PIN Code: 121004,
Mobile: 9599252462



Signature Not Verified
INDIA IDENTIFICATION
AUTHORITY

आपका आधार क्रमांक / Your Aadhaar No. :

2254 3552 9562
VID : 9169 6090 0810 8101

मेरा आधार, मेरी पहचान



भारत सरकार
Government of India



अंकुर
Ankur
जन्म तिथि/DOB: 04/08/1988
पुरुष/ MALE

आधार पहचान का प्रमाण है, नागरिकता या जन्मतिथि का नहीं।
इसका उपयोग सत्यापन (ऑनलाइन प्रमाणिकरण, या क्यूआर कोड/ ऑनलाइन एड्रेस वेरिफिकेशन के माध्यम से किया जाना चाहिए।

Aadhaar is proof of identity, not of citizenship
or date of birth. It should be used with verification (online
authentication, or scanning of QR code / offline XML)

2254 3552 9562

मेरा आधार, मेरी पहचान



सूचना / INFORMATION

- आधार पहचान का प्रमाण है, नागरिकता या जन्मतिथि का नहीं। इसका उपयोग सत्यापन (ऑनलाइन प्रमाणिकरण, या क्यूआर कोड/ ऑनलाइन एड्रेस वेरिफिकेशन के माध्यम से किया जाना चाहिए।
- इस पहचान पर को यूआईडीएआई द्वारा नियुक्त प्रमाणिकरण एजेंसी के ऑनलाइन सत्यापन प्रमाणिकरण के द्वारा सत्यापित किया जाना चाहिए या ऑनलाइन में उपलब्ध एड्रेस वेरिफिकेशन के माध्यम से।
- अधिक जानकारी के लिए www.uidai.gov.in पर उपलब्ध सूचित केंद्रों को संचार का उपयोग करके सत्यापित किया जाना चाहिए।
- आधार विशिष्ट और सुरक्षित है।
- पहचान और पते के समर्थन में दस्तावेजों को 10 वर्षों के लिए सत्यापन की जा सकती है।
- आधार विभिन्न सरकारी और गैर-सरकारी कार्यक्रमों/सेवाओं का लाभ देने में सहायता करता है।
- आधार में अप्रत्याशित बदलाव और डेटा में त्रुटि से निपटें।
- प्रत्येक सेवाओं का लाभ देने के लिए एड्रेस वेरिफिकेशन की।
- बायोमेट्रिक/बीओएमेट्रिक का उपयोग न करने के समय सुरक्षा सुनिश्चित करने के लिए एड्रेस वेरिफिकेशन/बीओएमेट्रिक सत्यापन/सत्यापन का उपयोग करें।
- आधार की सहायता करने सहमति देने के लिए बाध्य है।
- Aadhaar is proof of identity, not of citizenship or date of birth (DOB). It is based on information supported by proof of DOB document specified in regulations, submitted by Aadhaar number holder.
- This Aadhaar letter should be verified through either online authentication by UIDAI-appointed authentication agency or QR code scanning using mAadhaar or Aadhaar QR Scanner app available in app stores or using secure QR code reader app available on www.uidai.gov.in
- Aadhaar is unique and secure
- Documents to support identity and address should be updated in Aadhaar after every 10 years from date of enrolment for Aadhaar
- Aadhaar helps you avail of various Government and Non-Government benefits/services
- Keep your mobile number and email id updated in Aadhaar
- Download mAadhaar app to avail of Aadhaar services
- Use the feature of Lock/Unlock Aadhaar biometrics to ensure security when not using Aadhaar biometrics
- Entities seeking Aadhaar are obligated to seek consent



भारतीय विशिष्ट पहचान प्राधिकरण
Unique Identification Authority of India



पता
द्वारा मंगराम, ह.न. 132/5, ब्लॉक 5, मोहना 204, मोहना
फरीदाबाद,
हरियाणा - 121004

Address
C/O Mangeram, h no 132/5, Block 5,
Mohna(204), PO: Mohna, DIST. Fardabad,
Haryana - 121004



2254 3552 9562

VID : 9169 6090 0810 8101

1047 | help@uidai.gov.in | www.uidai.gov.in

Handwritten signature

FOR BIZONIC MERCHANDISING PVT LTD

Handwritten signature

Director/Authorized Signatory

आयकर विभाग
INCOME TAX DEPARTMENT

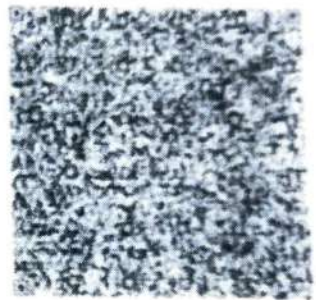


भारत सरकार
GOVT. OF INDIA



स्थायी लेखा संख्या कार्ड
Permanent Account Number Card

EOVPA0338N



नाम / Name
ANKUR

पिता का नाम / Father's Name
MANGERAM

जन्म की तारीख /
Date of Birth
04/08/1988

अंकित

21042022

हस्ताक्षर / Signature

For BIZOTIC MERCHANDISING PVT. LTD

M. K. K.

Director/Authorised Signatory

Signature

आयकर विभाग INCOME TAX DEPARTMENT



भारत सरकार
GOVT. OF INDIA

ई-स्थायी लेखा संख्या कार्ड e - Permanent Account Number (e-PAN) Card NYJPK8879P

नाम / Name

FARAZ KHAN

पिता का नाम / Father's name

USMAN KHAN

For BIZOTIC MERCHANDISING PVT. LTD

जन्म की तारीख / Date of Birth

23/12/1990

[Signature]
Director/Authorised Signatory

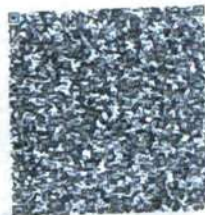
लिंग / Gender

Male



[Signature]

हस्ताक्षर / Signature



Signature Not Verified

Digitally signed by
Income Tax Deptt.
Date: 2023.09.03 09:26:45 IST

- ✓ Permanent Account Number (PAN) facilitate Income Tax Department linking of various documents, including payment of taxes, assessment, tax demand, tax returns, matching of information and easy maintenance & retrieval of electronic information etc. including income tax payer's name, address, PAN, etc. (PAN) का उपयोग करके आयकर विभाग को प्रत्येक वर्ष के आय, कर, कर का भुगतान, कर का भुगतान और आयकर विभाग के आसानी से जानकारी के लिए उपयोग किया जा सकता है।
- ✓ Quarterly PAN is mandatory for several transactions specified under Income Tax Act, 1961 (Refer Rule 114B of Income Tax Rules, 1962). (Quarterly PAN) 1961 के अधिनियम के तहत निर्धारित कई लेनदेन के लिए आवश्यक है। (आयकर विभाग, 1962 के नियम 114B, का संदर्भ लें।)
- ✓ Possessing or using more than one PAN is against the law & may attract penalty of upto Rs. 10,000. (एक से अधिक PAN का उपयोग करना कानून के विरुद्ध है और इससे 10,000 रुपये तक का दंड लगाया जा सकता है।)
- ✓ The PAN card enclosed contains Enhanced QR Code which is readable by a specific Android Mobile App. Keyword search the app on Google Play Store is "Enhanced QR Code Reader for PAN Card". (आपका PAN कार्ड में एक QR कोड शामिल है जो एक विशिष्ट एंड्रॉइड मोबाइल ऐप द्वारा पढ़ा जा सकता है। Google Play Store पर इस कोड को खोजने के लिए "Enhanced QR Code Reader for PAN Card" की जांच करें।)

आयकर विभाग
INCOME TAX DEPARTMENT



भारत सरकार
GOVT. OF INDIA



स्थायी लेखा संख्या कार्ड
Permanent Account Number Card
NYJPK8879P

नाम / Name
FARAZ KHAN

पिता का नाम / Father's name
USMAN KHAN

जन्म की तारीख / Date of Birth
23/12/1990

[Signature]



इस कार्ड के साथ/के बिना आप अपने कर रिटर्न को भर सकते हैं।
आपका PAN को भरने के लिए आवश्यक है।
(यदि आप एक से अधिक PAN का उपयोग करते हैं, तो आपको दंड का सामना करना पड़ेगा।)
शेष जानकारी के लिए
आयकर विभाग
को संपर्क करें।

If this card is lost / someone's lost card is found
please inform / return to:
Income Tax PAN Section, Central Board of Direct Taxes,
Government of India, New Delhi-110055.
आपका PAN कार्ड खोया है या किसी और का PAN कार्ड पाया है, तो कृपया
आयकर विभाग को सूचित करें।
फोन: 26-123-4567, ईमेल: taxpan@cbdt.gov.in

Electronically issued and Digitally signed ePAN is a valid mode of issue of Permanent Account Number (PAN) post amendments in clause 1(c) in the Explanation occurring after sub-section (8) of Section 138A of Income Tax Act, 1961 and sub-rule (6) of Rule 114 of the Income Tax Rules.

[Signature]

आयकर विभाग INCOME TAX DEPARTMENT



भारत सरकार
GOVT. OF INDIA

ई-स्थायी लेखा संख्या कार्ड e - Permanent Account Number (e-PAN) Card AAKCB7062Q

नाम / Name

BIZOTIC MERCHANDISING PRIVATE LIMITED

निगमन/गठन की तारीख

Date of Incorporation / Formation 26/04/2022



Signature Not
Verified

Digitally signed by
Income Tax Deptt
Date: 2022.04.26 12:44:56
GMT+05:30

- ✓ Permanent Account Number (PAN) facilitate Income Tax Department linking of various documents, including payment of taxes, assessment, tax demand, tax arrears, matching of information and easy maintenance & retrieval of electronic information etc. relating to a taxpayer.
- ✓ Possession of PAN is now mandatory for several transactions specified under Income Tax Act, 1961 (Refer Rule 114B of Income Tax Rules, 1962).
- ✓ Possessing or using more than one PAN is against the law & may attract penalty of upto Rs. 10,000.
- ✓ The PAN Card enclosed contains Enhanced QR Code which is readable by a specific Android Mobile App. Keyword to search this specific Module App on Google Play Store is "Enhanced QR Code Reader for PAN Card".

Cut

आयकर विभाग
INCOME TAX DEPARTMENT



भारत सरकार
GOVT OF INDIA

स्थायी लेखा संख्या कार्ड
Permanent Account Number Card

AAKCB7062Q



नाम / Name
BIZOTIC MERCHANDISING PRIVATE
LIMITED

निगमन/गठन की तारीख
Date of Incorporation/Formation
26/04/2022

इस कार्ड के खोने/पाने पर कृपया सूचित करें/सौंपें:
आयकर विभाग इकाई, एन एस डी यू
5 वीं मंजिल, मरी स्टर्लिंग,
प्लॉट नं. 341, सर्वे नं. 997/8,
मॉडल कॉलोनी, दीप बंगला चौक के पास,
पुणे - 411 016.

If this card is lost / someone's lost card is found,
please inform / return to :

Income Tax PAN Services Unit, NSDL
5th Floor, Maruti Sterling,
Plot No. 341, Survey No. 997/8,
Model Colony, Near Deep Bungalow Chowk,
Pune - 411 016.

Tel: 91-20-2721 8080, Fax: 91-20-2721 8081
e-mail: tininfo@nsdl.co.in

Electronically issued and Digitally signed ePAN is a valid mode of issue of Permanent Account Number (PAN) post amendments in clause (c) in the Explanation occurring after sub-section (8) of Section 139A of Income Tax Act, 1961 and sub-rule (6) of Rule 114 of the Income Tax Rules, 1962. For more details, click here.

FOR BIZOTIC MERCHANDISING PVT. LTD.

[Handwritten signature]
AAKCB7062Q

Email

SIIB Export

BIZOTIC MERCHANDISING PVT LTD.

From : bizoticmerchandisingprivatelim@gmail.com

Mon, Dec 30, 2024 10:58 AM

Subject : BIZOTIC MERCHANDISING PVT LTD.

To : SIIB Export <siibx.jnch@gov.in>

Sir,

We request you to direct your office for revarification of our office address as our office was closed for few days.

We sincerely apologise for the inconvenience caused.

Thanks & regards

BIZOTIC MERCHANDISING PVT.LTD
