
 महामोक्षाय नमः	भारत सरकार / Government of India वित्त मंत्रालय / Ministry of Finance आयु सीमाशुल्क एन.एस. II कार्यालय Office of Commissioner of Customs NS-II जवाहरलाल नेहरू कस्टम हाउस, हावा शेवा, जिला रायगढ़, महाराष्ट्र - 400 707 Jawaharlal Nehru Custom House, Haava Sheva, Dist. Raigad, Maharashtra - 400 707.	
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F.No. **CUS/SIIB/ALT-654/2024/SIIB(E)JNCH**
CUS/ASS/MISC-78/2025-CEAC

Date: 06.10.2025

DIN NO- 20251078NT0000660689

SCN NO.: 1092/2025-26/ADC/CEAC/NS-II/CAC/JNCH

Show cause notice issued under section 124 of the Customs Act,1962.



Brief fact of the case.

M/s. Chopda Traders (IEC- BTEPC2911E) having registered address at Post office 02, Prasad Society Chawl,Dattawadi Gurkha Complex .J.M Road VTC: Bhandup -(W) S.O.Mumbai-400078 has filed Shipping Bill Nos. 6196671, 6197209 and 6196244 all dated 21.12.2023 (hereinafter referred to as "Shipping Bills") **(RUD-I)** through their Customs Broker M/s. YSR Logistics (CHA License No.11/2708) at JWR CFS. The goods covered under the Shipping Bill Nos. 6196671, 6197209 and 6196244 all dated 21.12.2023 were declared as "Readymade Garments", were put on hold vide Hold letter No. 229/2022-23 SIIB(X) issued vide File No. SG/MISC-285/202324 SIIB(X), JNCH dated 26.12.2023 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. Hence the case was taken up by SIIB (X) for detailed investigation. The details of Shipping Bill filed are as under: -

Table-I

Shipping Bill No. & Date	Declared Description	Quantity	FOB Value	Drawback Claimed	ROSCTL
6196671 dt. 21.12.2023	Boys shirt of cotton	16500	85,12,969	2,04,312	5,15,035
6197209 dt. 21.12.2023	Boys shirt of cotton	17820	91,94,006	2,20,657	5,56,237
6196244 dt. 21.12.2023	Boys shirt of cotton	17160	88,53,488	2,12,484	5,35,636
TOTAL		51,480	2,65,60,463/-	6,37,453/-	16,06,908/-

2. Consequently, the subject goods pertaining to Shipping Bill Nos. 6196671, 6197209 and 6196244 all dated 21.12.2023 were examined 100% vide Panchanama dated 01.01.2024 **(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 Bills,

 सत्यमेव जयते	भारत सरकार/ Government of India वित्त मंत्रालय / Ministry of Finance आयु सीमाशुल्क एन.एस.-II कार्यालय Office of Commissioner of Customs NS-II जवाहरलाल नेहरू कस्टम हाउस, नवा शेवा, जिला- रायगढ़, महाराष्ट्र - 400 707 Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra – 400 707.	
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their corresponding Invoices and Packing lists w.r.t. declared quantity and description. However, it appeared that the valuation of the goods covered in above said Shipping Bills is overvalued. Therefore, representative Sealed Samples (RSS) of the goods from the Shipping Bills was drawn for the purpose of further investigation.

3. Further, letter dated 17.01.2024 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 Report vide Test Report No. 33/SIIB(X) dated 19.01.2024 (**RUD-III**). The details of test report are as under:

SB NO. & DATE	DECLARED DESCRIPTION OF GOODS	CTH, Drawback Sr. No & ROSCTL Sr. No	DYCC Test Report
6196671, 6197209 & 6196244 all dated 21.12.2023	Boys shirt of cotton	CTH – 62052090 DBk – 620501B RoSCTL – 620501B	The sample as received is in the form of yarn dyed woven readymade garment (Boys’ Shirt). It is wholly composed of multifilament yarns of polyester. Total weight of sample = 53.1 gm GSM of sample = 59.0 gm Weight of Button = 1.4 gm

In view of the above, the Exporter has mis-declared the goods as “Boy’s Shirts made of Cotton”. However, as per the DYCC Test Reports, the goods are composed of polyester. Accordingly, the declared composition of the goods did not match with the test reports. In view of the above, the declared CTH in respect of Item No. 1 of all Shipping Bills needs to be rejected and the CTH needs to be re-determined along with the Drawback Serial Number and RoSCTL Serial number and the same is as below:

TABLE II

<u>Item No</u>	<u>Item Description</u>	<u>Declared CTH, Drawback Sr. No & ROSCTL Sr. No</u>	<u>Redetermined Drawback Sr. No. & RoSCTL Sr. No.</u>
1	Boy’s Shirts made of Cotton	CTH – 62052090 DBk – 620501B @ 2.4% RoSCTL – 620501B (State @ 3.6% & Central @ 2.45%)	CTH – 62053000 DBk – 620503B @ 2.7% RoSCTL – 620503 (State @ 2.1% & Central @ 1.7%)

4. To ascertain prevailing Market Value of the goods, the Market Enquiry of the goods covered under the subject Shipping Bills was required to be conducted, therefore this office had requested to the Exporter to represent them during the

said Market Enquiry. The Market Enquiry was conducted on 13.01.2024 **(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 01.01.2024 and Market Enquiry Report dated 13.01.2024, 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 Bills would be as below:

Table-III

Sr. No	Description of Goods	Avg. Wholesale Price	PMV	Declared FoB	Re-determined FoB Value = Declared FoB * (Re-determined PMV/Declared PMV)	Drawback Rate	Redetermined Drawback	State ROSCTL Rate	Redetermined State ROSCTL	Central ROSCTL Rate	Redetermined Central ROSCTL	Total Redetermined ROSCTL
1	Boys shirt of cotton	155.67	567.53	8512968.75	2335055.143	2.7	63046.49	2.1	49036.16	1.7	39695.93743	88732.10
2	Boys shirt of cotton	155.67	567.53	9194006.25	2521859.554	2.7	68090.21	2.1	52959.05	1.7	42871.61243	95830.66
3	Boys shirt of cotton	155.67	567.53	8853487.50	2428457.349	2.7	65568.35	2.1	50997.60	1.7	41283.77493	92281.38
				2,65,60,462.50	72,85,372.05		1,96,705.05		1,52,992.81		1,23,851.32	2,76,844.14

Table-IV

Sl No.	Shipping Bill Nos. & Date	Description of goods	QTY.	Declared			Re-determined		
				FOB (INR)	Drawback (INR)	RoSCTL (INR)	FOB	Drawback	ROSCTL
1	6196671 dt. 21.12.2023	Boys shirt of cotton	16500	8512968.75	204311.25	515035.00	2335055.143	63046.49	88732.10
2	6197209 dt. 21.12.2023	Boys shirt of cotton	17820	9194006.25	220656.15	556237.00	2521859.554	68090.21	95830.66
3	6196244 dt. 21.12.2023	Boys shirt of cotton	17160	8853487.50	212483.70	535636.00	2428457.349	65568.35	92281.38
			51480	2,65,60,462.5	6,37,451.1	16,06,908	72,85,372.046	1,96,705.0452	2,76,844.137

Table – V

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess Export benefits (in Rs.)
72,85,372.046	4,40,746.055	13,30,063.862	17,70,809.917

5. As can be seen from the Table above, based on the Report received by the DYCC, JNCH and Market Enquiry conducted on 13.01.2024, it appears that the goods declared by the Exporter in the Shipping Bill Nos. 6196671, 6197209 and 6196244 all dated 21.12.2023 have been mis-declared in terms of their value and RITC of the goods. The value of the goods has been re-determined on the basis of DYCC Reports and Market Enquiry Report dated 13.01.2024. 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 2,65,60,462.50 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.

6. Re-determination of Valuation

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

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

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

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

RULE 6. Residual Method. –“Subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the

principles and the general Provisions of these Rules provided that local Market Price of the Export goods may not be the only basis for determining the value of Export goods”.

As per the Provisions of Rule 6 *ibid*, the assessable value of the goods is proposed to be re-determined under Rule 6 *ibid*, i.e. as per the Residual Method. Accordingly, Market Survey was conducted by the officers of SIIB (Export) on 13.01.2024. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as Market value of the same. The details of the determination of the value is summarized in the Market Survey Report dated 13.01.2024.

7. Past Exports:

The data of the Past exports was retrieved from ICES and no Past shipments were found against the said IEC. Further, an alert was inserted to withhold the Export incentives against the Exporter M/s. Chopda Traders (IEC-BTEPC2911E) during the investigation.

8. The Exporter vide their letter dated Nil requested to release of the goods for Export. The request of the Exporter was accepted by the SIIB(X) and NOC for Provisional Release (**RUD-V**) of the goods for Export covered under Shipping BillNos. 6196671, 6197209 and 6196244 all dated 21.12.2023 of the Exporter M/s. Chopda Traders (IEC- BTEPC2911E) was forwarded to CEAC Section on 19.01.2024. However, exporter vide letter dated 23.01.2024 informed that their cargo was examined by SIIB(X) JNCH and a letter was sent to CEAC for provisional release, but their financial position was very bad and their export order was cancelled so now they cannot proceed for provisional release procedure.

9. Further, letters dated 17.01.2024, 24.10.2024, 13.11.2024 and 10.12.2024 (**RUD-VI**) were mailed and sent to the jurisdictional GST authorities for verification of genuineness of the exporter through Speed Post. In reply, C/CGST, Mumbai-East vide F.No. CGST/ME/DIV-VI/R verification/CHOPDA/255/2024-25/74 dated 07.01.2025 stated that physical Verification of the said unit was conducted on 11.12.2024 by the Officer of Range-VI, Div-VI, ME and the Field Visit Report was submitted. Based on the outcome of the Physical Verification and the scrutiny of the data downloaded from the system, it was proposed as under -

(i) To Block the ITC balance to the tune of Rs. 45,79,4081 standing in the Electronic Credit Ledger account. The ITC has been blocked on 02.01.2025.

(ii) To initially suspend the GST registration and thereafter to cancel the registration 'ab-initio' w.e.f. 22.09.2023. The registration was suspended on 02.01.2025. The taxpayer is required to revert back on this issue within seven (07) days. In case the taxpayer fails to comply, the registration shall be cancelled 'ab-initio' w.e.f. 22.09.2023.

(iii) In the meantime, the Competent Authority of Mumbai East has transferred the investigation of this case to Anti Evasion, Mumbai (East) for further necessary action in this matter.

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10. Also, considering the fact that the Exporter in his statement said that he will submit tax invoice, GSTR2A and E-way bills but till date no such documents have been submitted. Thus, it appears that the authenticity of the supply chain of the Exporter is dubious/fabricated to obtain undue ITC refund. This again clearly shows the guilty intention on part of the exporter for claiming undue IGST/ITC refund. By this act & omission he has also rendered himself liable for penalty under Section 114AC of the Customs act 1962.

Hence, the genuineness of the Exporter with respect to GST angle seems doubtful and the supply chain of the exporter also appears fabricated/manipulated or non-existent and therefore appears questionable. Also, the ITC has been blocked on 02.01.2025 and the registration was suspended on 02.01.2025.

SUMMONS & STATEMENT

11. Further, in order to record the statement of M/s. Chopda Traders (IECBTEPC2911E), under section 108 of Customs Act, 1962, Summonses have been issued vide DIN- 20240478NW000000BD40 dated 17.04.2024 to appear on 06.05.2024, DIN- 20241178NT000000B8D2 dated 18.11.2024 to appear on 29.11.2024, DIN- 20241278NT00000001E2F dated 02.12.2024 to appear on 17.12.2024, and DIN – 20241278NT0000121959 dated 23.12.2024 to appear on 07.01.2025 in the name of M/s. Chopda Traders (IEC- BTEPC2911E) to appear before the office of SIIB(X), 6th floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. Statement of Mr. Sadik Sultan Chopda, Proprietor of M/s Chopda Traders (IEC- BTEPC2911E) was recorded under section 108 of the Customs Act, 1962 on 24.12.2024 **(RUD-VII)** wherein he inter-alia stated that he is the proprietor of Chopda Traders (IEC- BTEPC2911E) & in response to summons dated 02.12.2024, he presented himself before customs to release his bond and BG; On being asked whether he filed 03 Shipping Bill Nos. 6196671, 6197209 and 6196244 all dated 21.12.2023; he replied that they filed these 03 shipping Bills through their CHA M/s. YSR Logistics but later CHA informed them that Shipping Bills were put on hold by SIIB(X) and the goods would be examined 100%; On being asked whether he agreed with 100% examination done under Panchanama dated 01.01.2024; he replied that the goods were rightly declared in terms of quantity & description & he agreed with examination done under Panchanama dated 01.01.2024 as they sent their Authorized representative Shri Rajan ji, G-card for examination; On being asked what was their intention behind this misdeclaration in terms of composition & value in said Shipping Bills which also verified DYCC reports & in market report dated 13.01.2024; he replied that it was unintentional mistake by them. However, they

agreed with all DYCC reports and Market enquiry report. He also agreed with department view suggested for value and exact classification/description therein; On being asked how he knew any person from CHA M/s. YSR Logistics; he replied that he came to know through his cousin about Mr Rajanji, G-card employee of M/s YSR Logistics whose employees also visited their premises for KYC last year; On being asked whether they had taken IEC in 2023, how many consignments they exported till date; he replied that they had taken IEC in August 2023 and started export from December 2023 only after examination by Customs but such mistake happened first time. On being asked it came to notice that there is no proper supply chain while buying and selling these impugned goods by the Exporter & have he brought Tax invoice, GSTR2A, e-way bill regarding it; he replied that he didn't agree but regarding Tax invoice, GSTR2A, e-way Bill, he will submit the related documents in 3-4 days; On being asked whether he was actual owner of the goods to be exported vide said 03 Shipping Bills or just a frontman; he replied that he is the proprietor of M/s. Chopda Traders (IEC- BTEPC2911E) as well as owner of these goods, that's why they paid Bond and BG to release their goods (however they did not furnish Bond and BG to get the goods provisionally released); On being asked whether they filed GSTR regularly & submit GSTR3B other than NIL returns; he replied that they had filed GSTR one or two times earlier but stopped filing GSTR after the goods were put on Hold by SIIB(X), that they had procured the goods from local market and that they would submit the documents within the next 3-4 days; On being asked what are their terms and condition for payment to buyer and from where they finance the money to buy goods; he replied that they generally purchases goods on credit and paid after receiving payment from overseas buyer around 180 days timeline mostly; On being asked whether they had ever been penalized by Customs, GST or any Govt agency till date; he replied in negative, On being asked as to why GST verification replies have not been received and why summons was returned unaccepted, he replied that since the consignment was put on hold, they have stopped working as an exporter and that he may not be present at the address when the summons delivery may have arrived. He finally stated that during examination their goods found as declared in terms of quantity, and description & requested to close their case and release bond and BG as they are ready to pay fine and penalty as decided by the department & requested to take lenient view.

11.1. Further, on receipt of Summons CBIC-DIN- 20241278NT000000EEC8 dated 23.12.2024 to appear before Customs for the recording of the Statement u/s 108 of the C.A. 1962, statement of Mr. Rajan Sarang, G-card of CB firm M/s. YSR Logistics was recorded on 24.12.2024 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. 604, C Wing, 6th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707 (**RUD-VIII**) wherein he inter-alia stated that he is power of

attorney/G-Card Holder, in CB firm M/s. YSR Logistics, and supervises all work pertaining to export and fully authorized to give statement; On being asked how did they get shipment from of M/s. Chopda Traders (IEC- BTEPC2911E); he replied that they got order for shipment from the official email of the exporter and they thoroughly checked documents before filing related to Customs clearance angle; On being asked who handled the documentation work in their CB firm; he himself with his subordinate staff handle the documentation work in their CB firm; On being asked what amount they used to get from the Exporter M/s. Chopda Traders (IEC- BTEPC2911E) as agency charges & when did they get their last order; he replied that they used to get Rs. 2000/- per container from the exporter as agency charges & they got last orders for export in Dec 2023; thereafter they did not contact them for any other export order due to SIIB hold; On being asked whether he filed 03 Shipping Bill Nos. 6196671, 6197209 and 6196244 all dated 21.12.2023 on behalf of the Exporter; he replied that Sir they are authorized representative of the Exporter & they filed above 03 Shipping Bills on behalf of the Exporter and he agreed with 100% examination done by SIIB(X) on 01.01.2024 as he was present during this examination; On being asked whether he knew that goods found mis declared/overvalued & why did not CB inform/suggest exporter to declare fair value; he replied that they filed documents as given by the exporter, they 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 them purchase order/Tax invoice and we filed Shipping Bills accordingly; On being asked whether their CB firm verified the KYC and other related documents of Shipping Bills and goods before filling above Shipping Bills; he replied that in positive and stated that they obtained the KYC and verified the genuineness of address of the exporter through DGFT website online & followed CBLR Rules 2018; their staff visited its premises physically which was existent/working at time of year 2023; On being asked whether they received proof of address from Exporter like GST Registration, PAN card/Aadhar Card, GSTR filing returns etc; he replied that they got the copy of GST registration, PAN card/Aadhar card etc from the Exporter during KYC visit in year 2023. Regarding GSTR & IEC, they verified their status online; On being asked that the exporters' GST verification has not been received and summons was returned undelivered, he replied that before filing Shipping Bills, the exporter address was verified by them in year 2023 as of now, he didn't have much idea; Finally, he stated that he had nothing more to add. & he would be cooperating the Department in the instant matter and provide all the related documents as and when required.

12 . RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

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

Section 50: Entry of goods for Exportation. -

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

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

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

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

- (a) the accuracy and completeness of the information given therein;
- (b) the authenticity and validity of any document supporting it; and
- (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

Section 113(i): any goods entered for Exportation which do not correspond in respect of value or in any material particular with the entry made under this Act or in the case of baggage with the declaration made under section 77, shall be liable to confiscation;

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

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

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

114AA. Penalty for use of false and incorrect material. -

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

Section 114AC: Penalty for fraudulent 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 utilise input tax credit on the basis of

such invoice for discharging any duty or tax on goods that are entered for Exportation under claim of refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed. For the purposes of this section, the expression "input tax credit" shall have the same meaning as assigned to it in clause (63) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017).

B. 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;

C. Foreign Trade (Development and Regulation) Act, 1992.

Section 11:(1) No Export or import shall be made by any person except in accordance with the Provisions of this Act, the Rules and orders made there under and the foreign trade policy for the time being in force. **Foreign Trade (Regulation) Rules, 1993.**

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

13. M/s. Chopda Traders having registered address at Post Office 02, Prasad Society Chawl, Dattawadi Gurkha complex, J.M Road, VTC: Bhandup West, S.O. Mumbai – 400078 was attempting to export a consignment of goods declared as “Various Readymade garments” vide 03 Shipping Bill Nos.- 6196671, 6197209 & 6196244 all dated 21.12.2023 filed through their Customs Broker M/s. YSR Logistics. The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bills comes to Rs. 72,85,372.046 as against the declared FOB value of Rs. 2,65,60,462.50. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 6,37,451.10 and RoSCTL of Rs. 16,06,908.00 whereas they were eligible for Drawback of Rs. 1,96,705.045 and RoSCTL of Rs.2,76,844.138 respectively. (as tabulated in Table-IV above).

13.1 As can be seen from the Table-III above, based on the Market Enquiry conducted on 13.01.2024, it appears that the goods declared by the Exporter in the Shipping Bill Nos. 6196671, 6197209 & 6196244 all dated 21.12.2023 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 Bills 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-IV above. It is thus cogent and clear that the Exporter M/s. Chopda Traders had (i) mis-declared the impugned goods in terms of their value, (ii) 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 respectively.

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

13.3 As the Exporter had not made declaration truthfully in the said Shipping Bills, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was 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 Bills as Rs. Rs 2,65,60,462.50 whereas the redetermined FOB value on the basis of DYCC Report and after conducting the Market Survey was Rs. 72,85,372.046 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.

13.4 As the goods were attempted to be exported by mis-declaration for which confiscation is proposed. However, the drawback & Rosctl claimed in the live Shipping Bills as mentioned in Table-I is not demanded since the Export incentives to the Exporter was not disbursed.

13.5 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.

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

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

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

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

13.9 The value of the impugned goods is, therefore, proposed to be redetermined under the residual Rule 6 of CVR (Export) Rules, 2007. This Rule stipulates that subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general Provisions of these Rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods has been re-determined from Rs. 2,65,60,462.50 to Rs. 72,85,372.046 as per the Market Enquiry conducted of the subject goods.

13.10 With respect to the Exporter M/s. Chopda Traders , GST supply chain angle of the exporter was sought to be verified. Further, the exporter could not submit any GSTR2A, e-way bill copy, tax invoices etc. to justify its proper supply chain during his statement and claimed in his statement that they purchased the goods from local markets. Also, it came to notice that Exporter in his statement stated that he will submit the Tax invoice, GSTR2A, e-way bill regarding the shipping Bill attempted to be Exported, but he didn't submit the same till date. So, it appears that there is no proper supply chain while buying and selling these impugned goods by the Exporter and the supply chain of the Exporter seems to be dubious.

Further, letters dated 17.01.2024, 24.10.2024, 13.11.2024 and 10.12.2024 were mailed and sent to the jurisdictional GST authorities for verification of genuineness of the exporter through Speed Post. Reply letter vide F.No. CGST/ME/DIV-VI/R-V/verification/CHOPDA/255/2024-25/74 dated 07.01.2025 from AC/CGST, Mumbai East stated that physical Verification of the said unit was conducted on 11.12.2024 by the Officer of Range-VI, Div-VI, ME and the Field Visit Report was submitted. Based on the outcome of the Physical Verification and the scrutiny of the data downloaded from the system, the ITC Rs. 45,79,4081 has been blocked on 02.01.2025. To initially suspend the GST registration and thereafter to cancel the registration 'ab-initio' w.e.f. 22.09.2023. The registration was suspended on 02.01.2025.

Hence, the genuineness of the exporter with respect to GST angle seems doubtful and the supply chain of the exporter also appears fabricated/manipulated or non-existent and therefore appears questionable. Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. and hence the Exporter M/s. Chopda Traders have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

13.11. 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.

13.12 It further appears that the Exporter M/s. Chopda Traders have rendered themselves liable to penalty in terms of section 114(iii) of the Customs Act, 1962 on account of mis-declaration in value of the impugned goods. The Exporter has knowingly & intentionally caused to sign & used the documents to get the undue advantage with malafide intent to avail undue/excess Export benefits in form of Drawback, Rosctl and other Export benefits. Therefore, M/s. Chopda Traders also liable for penalty in terms of Section 114 AA of Customs Act, 1962 for this intentional mis-declaration.

13.13 The Custom Broker M/s. YSR Logistic failed to ascertain the veracity and genuineness of the Exporter firm M/s. Chopda Traders . Whereas, In the instant case, the GST verification of the exporter has not been received from the jurisdictional GST authorities despite sending three different reminders over a 12-month period. Further, the Summonses dated 02.12.2024 issued vide DIN No 20241278NT00000001E2F dispatched vide Speed Post No EM082308419IN was returned undelivered with the remarks that "Address cannot be located". 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. Though, the CB stated that they conducted verification of address of the Exporter, no evidence has been produced in support of their claim. The CB has to verify the antecedents of the Exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. The CB in their voluntary statement has submitted that they had verified the address of the Exporter, but had furnished only photographs of the place. No evidence has been put forth by the CB to corroborate their claim of actually verifying the principal place of business of the Exporter. Had the CB confirmed the veracity and genuineness of the Exporter through their own independent and reliable sources, he could have easily known that the Exporter

and their supply chain is dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

14 Now, the Exporter M/s. Chopda Traders having registered address at Post Office 02, Prasad Society Chawl, Dattawadi Gurkha complex, J.M Road, VTC: Bhandup West, S.O. Mumbai – 400078 are hereby called upon to Show Cause to the 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:

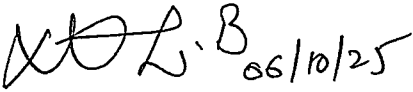
- i. The declared FOB value of Rs 2,65,60,462.50 covered under the Shipping Bill Nos.- 6196671, 6197209 & 6196244 all dated 21.12.2023 should not be rejected and re-determined to 72,85,372.046 under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 as detailed above.
- ii. The drawback of Rs. 6,37,451.10 and Rosctl of Rs. 16,06,908.00 claimed in the Shipping Bill Nos. 6196671, 6197209 & 6196244 all dated 21.12.2023 by the Exporter should not be re-determined to Drawback of Rs.1,96,705.05 & RoSCTL of Rs.2,76,844.14 .
- iii. The drawback of Rs. 6,37,451.10 and Rosctl of Rs. 16,06,908.00 claimed in the Shipping Bill Nos. 6196671, 6197209 & 6196244 all dated 21.12.2023 by the Exporter should not be rejected as goods were not exported.
- iv. The said impugned Export goods covered under the Shipping Bill Nos. 6196671, 6197209 & 6196244 all dated 21.12.2023 having total declared FOB value of Rs. 2,65,60,462.50 which appear to be mis-declared in terms of value which includes the goods as detailed in Table-II which are liable to be re-classified, should not be confiscated under the Provisions of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- v. Penalty should not be imposed on M/s. Chopda Traders (IECBTEPC2911E) under Section 114(iii) and 114AA of the Customs Act, 1962 .
- vi. Penalty should not be imposed on M/s. Chopda Traders (IECBTEPC2911E) under Section 114AC of the Customs Act, 1962 .

15 Further, M/s. YSR Logistics, Sahar Creado Chawl, Suthar Pakhadi, Near Sai Hanuman Mandir, Ville Parle (E), Mumbai - 400093 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

- (i)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.

16 The notice are further informed that they should clearly state in their written reply whether they wish to be heard in person before the case in adjudicated. In case no reply is received within 30 days of the receipt of this SCN and no request is made for the PH or they do not appear before the adjudicating authority on the date and time fixed, the case will be decided exparte on the basis of evidence available on record without any further reference to them.

- 17 This show cause notice is issued only in respect of issues discussed in the show cause notice and the goods mentioned against the Shipping Bills discussed hereinabove.
- 18 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.
- 19 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.
- 20 List of the documents relied upon in this notice (RUDs) are as per Annexure-A attached with this notice. It may be noted that all the relied upon documents and annexure enclosed with this show cause notice are an integral part of this show cause notice.


06/10/25

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

To,
Noticees,

1. M/s. Chopda Traders (IEC- BTEPC2911E)
Post Office 02, Prasad Society Chawl,
Dattawadi Gurkha complex, J.M Road,
VTC: Bhandup West, S.O. Mumbai – 400078
2. M/s. YSR Logistics,
Sahar Creado Chawl, Suthar Pakhadi,
Near Sai Hanuman Mandir, Ville Parle(E), Mumbai - 400093

Copy to:

1. The Asstt. Commissioner of Customs, SIIB (X), JNCH.
2. The Dy.Commissiner of CGST, Div-VI, Range-I, 9th Floor, Lotus Infocentrem Parel (East) Mumbai-400012.
3. The Dy. Commissioner of the Custom, CAC, JNCH
4. EDI, JNCH for uploading on the website.
5. Supdt./CHS, JNCH for display on Notice Board.

Annexure – A

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill No. 6196671 dated 21.12.2024, 6197209 dated 21.12.2023 and 6196244 dt. 21.12.2023
RUD-II	Panchanama dated 01.01.2024

RUD-III	Test Reports from DYCC dated 19.01.2024
RUD-IV	Copy of market enquiry dated on 13.01.2024
RUD-V	NOC for Provisional Release of goods For Export to CEAC
RUD-VI	Letters dated 17.01.2024, 24.10.2024, 13.11.2024 and 10.12.2024 to GST for Verification
RUD-VII	Copy of statement of Mr. Sadik Sultan Chopda, Proprietor of M/s. Chopda Traders (IEC- BTEPC2911E) on 24.12.2024
RUD-VIII	Copy of statement of Shri Rajan Sarang, G-card of CB firm M/s. YSR Logistics on 24.12.2024.

ADDL. COMMISSIONER OF CUSTOMS
CEAC, NS-II, JNCH

To,
Noticees,

1. M/s. Chopda Traders (IEC- BTEPC2911E)
Post Office 02, Prasad Society Chawl,
Dattawadi Gurkha complex, J.M Road,
VTC: Bhandup West, S.O. Mumbai – 400078
2. M/s. YSR Logistics,
Sahar Creado Chawl, Suthar Pakhadi,
Near Sai Hanuman Mandir, Ville Parle(E), Mumbai - 400093

Copy to:

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

Annexure – I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill No. 6196671 dated 21.12.2024, 6197209 dated 21.12.2023 and 6196244 dt. 21.12.2023
RUD-II	Panchanama dated 01.01.2024
RUD-III	Test Reports from DYCC dated 19.01.2024
RUD-IV	Copy of market enquiry dated on 13.01.2024
RUD-V	NOC for Provisional Release of goods For Export to CEAC
RUD-VI	Letters dated 17.01.2024, 24.10.2024, 13.11.2024 and 10.12.2024 to GST for Verification
RUD-VII	Copy of statement of Mr. Sadik Sultan Chopda, Proprietor of M/s. Chopda Traders (IEC- BTEPC2911E) on 24.12.2024
RUD-VIII	Copy of statement of Shri Rajan Sarang, G-card of CB firm M/s. YSR Logistics on 24.12.2024.

CHA No: AAIFY8719LCH002

YSR LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)
Shipping Bill for ExportPage# 1 to 2
Print on 21/12/2023 13:26:46

Job No.: 0000212 Date: 20/12/2023 S/B No.: 6196671 Date: 21/12/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Exporter's Name

IEC No. (0) BTEPC2911E PAN: BTEPC2911E

CHOPDA TRADERS

OFFICE NO: 704, 7TH FLOOR, MASTER MIND, V ROYAL PALMS, AEREY MILK COLONY,

GOREGAON EAST, MUMBAI MAHARASHTRA 400065

GSTN Type: GSN GSTN No: 27BTEPC2911E1Z9

Consignee's Name

AKUA TRADING

P.O. BOX NO : 45124, DUBAI

UNITED ARAB EMIRATES

UNITED ARAB EMIRATES

Port of Loading (INNSA1) : Nhava Sheva Sea
Country of Final Dest. (AE) : UNITED ARAB EMIRATES
Port of Final Dest. (AEJEA) : JEBEL ALI
Port of Discharge (AEJEA) : JEBEL ALI
Country of Discharge (AE) : UNITED ARAB EMIRATES
Nature of Cargo : P
Rotation No :
Marks & No(s) : AS PER INVOICE, " WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"

No of Packages : 25
Loose Packets : 0
Type of Packages : PKG
Net Weight (KGS) : 1000.000
Gross Weight (KGS) : 1025.000
No. of Containers : 0

Forex Bank Acc : 76570200003177
FOB Value (Rs.) : 8512968.75
ST / Excise Regn. :
Authorised Dealer Code : 0200386
I.F.S. Code : BARBOVJGOKH

RBI Waiver No :
RODTEP Amount : 0.00
Drawback Account No :
DBK Amount : 204311.25
F ROSCTL Amount : 515035.00

Invoice Details Serial No : 1
Invoice Value : 103125.00 (Rs. 8512968.75)
FOB Value : 103125.00 (Rs. 8512968.75)
Invoice No. : CT/102/23-24
Nature of Contract : FOB
Contract No. :
Third Party : Rate Currency Amount

DBK Value (Rs.) : 204311.25
Currency of Invoice : USD
Invoice Date : 20/12/2023
Exchange Rate : USD 1 = Rs. 82.55
Contract Date :
Buyer's Name and Address : 25 GR.WT. 1025

Insurance
Freight
Discount
Commission
Other Deduction
Packing Charges

Nature of Payment : AP
Period of Payment : 0

SL No	RTIC Code Quantity Scheme Description Manufacturer Details Transit Country	Item Description Units Source State	Rate	Per	Units	Total Value(FC) Declared PMV(INR)	FOB Value(INR) Accepted PMV(INR)	Scheme Reward
1	62052090 16500 Drawback, and ROSCTL	BOYS SHIRTS OF COTTON PCS 6.25		Per 1	PCS	103125.00 567.53	8512968.75 9364265.62	60 YES
#			0		LUT		0.00	GNX100
						Tax Value : 0.00 IGST Amt : 0.00	8512968.75 9364265.62	

Drawback Details

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	620501B	0.00	2.40	0.00	26.30	16500.000	204311.25

ROSCtl Details

INV No	Item No	ROSCtl Sl.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCtl Quantity	State Leavy	Central Leavy	ROSCtl Amount(Rs)
1	1	620501B	3.60	37.40	2.45	25.50	16500.000	306466.88	208567.73	515034.61

P. Q. / 5/1/24

12
D. K. / 01-01

C.B.
D. K. / 11/11/24

YSR LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 2
Print on 21/12/2023 13:25:46

Job No.: 0000212 Date: 20/12/2023 S/B No.: 6196671 Date: 21/12/2023

Shipping Bill for Export
Loading Port: INNSA1 State of Origin: MAHARASHTRA

Packages Details

Packages From	Packages To	Kind Package
27	51	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	16500 NOS	NILL		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI	
			0.00	0.00	0.00				

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
				Document Issuer Party Address			
				Document Beneficiary Address			
1	1	2023122100023714	CT/102/23-24	934000 Value declaration (GATT Valuation Declaration)	United Arab Emirates	20/12/2023	
				P.O. BOX NO : 45124, DUBAI UNITED ARAB EMIRATES			
				OFFICE NO: 704,7TH FLOOR,MASTER MIN D,V ROYAL PALMS,AEREY MILK COLONY, GOREGAON			
				EAST, MUMBAI MAHARASHTRA			
1	1	2023122100023715	CT/102/23-24	380000 Commercial Invoice	United Arab Emirates	20/12/2023	
				P.O. BOX NO : 45124, DUBAI UNITED ARAB EMIRATES			
				OFFICE NO: 704,7TH FLOOR,MASTER MIN D,V ROYAL PALMS,AEREY MILK COLONY, GOREGAON			
				EAST, MUMBAI MAHARASHTRA			
1	1	2023122100023716	CT/102/23-24	271000 Packing list	United Arab Emirates	20/12/2023	
				P.O. BOX NO : 45124, DUBAI UNITED ARAB EMIRATES			
				OFFICE NO: 704,7TH FLOOR,MASTER MIN D,V ROYAL PALMS,AEREY MILK COLONY, GOREGAON			
				EAST, MUMBAI MAHARASHTRA			

Statement Details

Inv/Item Sn	Code	Title
1/1,	DEC-RS001	I/We CHOPDA TRADERS holder of IEC No BTEPC2911E, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

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

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

Signature of Exporter/CHA with Date







CB

EXPORT INVOICE

CHOPDA TRADERS

OFFICE NO : 704, 7TH FLOOR, MASTER MIND, V ROYAL PALMS, AEREY MILK COLONY, GOREGAON EAST, MUMBAI, MAHARASHTRA 400065

GST NO : 27BTEPC2911E129

INVOICE NO : CT/102/23-24

DATED 20.12.2023

IEC : BTEPC2911E

Consignee Name & Address:

AKUA TRADING

P.O. BOX NO : 45124,

DUBAI

UNITED ARAB EMIRATES

Notify party Name & address:

Mode of shipment **BY SEA**
Port of Loading : **NHAVA SHEVA**
Port of discharge : **JEBEL ALI**
Country & final Destination : **UNITED ARAB EMIRATES**
Number of Cartons : **27 TO 51**

Payment & Terms : **ADVANCE PAYMENT**

MARKA :	AA1	HSN ACS	DBK SR NO	PCS	RATE/ PCS/USD	AMOUNT USD FOB
Sr.	Name of Product/Description					
1	READYMADE GARMENTS BOYS SHIRTS OF COTTON	62052090	620501B	16500	6.25	103125.00
				16500		103125.00
				16500.00		103125.00

TOTALS:	25
PKG	16500
SET/PIECES	1025.000
GR..WT. KGS.	1000.000
NET..WT.KGS	

Total 103125.00

Amount in words: US DOLLAR - ONE LAKH THREE THOUSAND ONE HUNDRED TWENTY FIVE ONLY.

WE ARE EXPORTING UNDER DUTY DRAWBACK SCHEME UNDER DBK

"I/We, in regard to my/our claim under RoDTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that:

- 1/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme, and relevant notifications, regulations, etc., as amended from time to time.
2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP.
3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018."

FOR CHOPDA TRADERS

We declare that invoice shows the actual price of the goods described and that particulars are true and correct.

AUTHORISED SIGNATORY

P12
Sel
01/01/24P12
Dr
01-01CB
11/12/24

PACKING LIST

CHOPDA TRADERS

OFFICE NO : 704, 7TH FLOOR, MASTER MIND, V ROYAL PALMS, AEREY MILK COLONY, GOREGAON EAST, MUMBAI, MAHARASHTRA 400065

GST : 27BTEPC2911E1Z9

INVOICE NO : CT/102/23-24

DATED : 20.12.2023

IEC NO : BTEPC2911E

NOTIFY PARTY

Consignee Name & Address:

AKUA TRADING

P.O. BOX NO : 45124,

DUBAI

UNITED ARAB EMIRATES

Mode of shipment

BY SEA

Port of Loading :

NHAVA SHEVA

Port of discharge :

JEBEL ALI

Country & final Destination

UNITED ARAB EMIRATES

Number of Cartons :

27 TO 51

Payment & Terms : ADVANCE PAYMENT

MARKA :

AA1

CTN.NO

PCS

DISCRIPTION

MARKA

GR.WT
Column7NT.WT
Column8

Column1

Column2

Column3

READYMADE GARMENTS

27

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

28

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

29

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

30

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

31

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

32

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

33

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

34

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

35

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

36

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

37

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

38

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

39

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

40

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

41

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

42

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

43

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

44

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

45

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

46

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

47

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

48

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

49

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

50

660


BOYS SHIRTS OF COTTON

AA1

41.000

40.000

P. AL
8/11/24P. AL
8/11/24 CBP. AL
8/11/24

51	660	BOYS SHIRTS OF COTTON	AA1	41.000	40.000
	16500			1025.000	1000.000
CARTONS		25	FOR CHOPDA TRADERS  AUTHORIZED SIGNATORY		
SET/PIECES		16500			
GR..WT. KGS.		1025.000			
NET. WT.KGS		1000.000			


11/11/24

CB

P. P.
6/10/24

P2
01-01

CHA No: AAIFY8719LCH002

YSR LOGISTICS **INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)** **Shipping Bill for Export**

Page# 1 to 2
Print on 21/12/2023 13:27:24

Job No.: 0000213 Date: 20/12/2023 S/B No.: 6197209 Date: 21/12/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Exporter's Name

IEC No. (0) BTEPC2911E PAN: BTEPC2911E

CHOPDA TRADERS

OFFICE NO: 704, 7TH FLOOR, MASTER MIND, V ROYAL PALMS, AEREY MILK COLONY,

GOREGAON EAST, MUMBAI MAHARASHTRA 400065

GSTN Type: GSN GSTN No: 27BTEPC2911E1Z9

Port of Loading (INNSA1) : Nhava Sheva Sea
 Country of Final Dest. (AE) : UNITED ARAB EMIRATES
 Port of Final Dest. (AEJEA) : JEBEL ALI
 Port of Discharge (AEJEA) : JEBEL ALI
 Country of Discharge (AE) : UNITED ARAB EMIRATES
 Nature of Cargo : P
 Rotation No :
 Marks & No(s) : AS PER INVOICE, "WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"

Forex Bank Acc : 76570200003177
 FOB Value (Rs.) : 9194006.25
 ST / Excise Regn. :
 Authorised Dealer Code : 0200386
 I.F.S. Code : BARBOVJGOKH

Invoice Details Serial No : 1
 Invoice Value : 111375.00 (Rs. 9194006.25)
 FOB Value : 111375.00 (Rs. 9194006.25)
 Invoice No. : CT/103/23-24
 Nature of Contract : FOB
 Contract No. :
 Third Party :
 Rate Currency Amount

Insurance :
 Freight :
 Discount :
 Commission :
 Other Deduction :
 Packing Charges :

Consignee's Name

NUTRON EXIM

DUBAI, UNITED ARAB EMIRATES

UNITED ARAB EMIRATES

No of Packages

Loose Packets.

Type of Packages

Net Weight (KGS)

Gross Weight (KGS)

No. of Containers

27

0

PKG

1080.000

1107.000

0

RBI Waiver No :
 RODTEP Amount : 0.00
 Drawback Account No :
 DBK Amount : 220656.15
 F ROSCTL Amount : 556237.00

DBK Value (Rs.) : 220656.15
 Currency of Invoice : USD
 Invoice Date : 20/12/2023
 Exchange Rate : USD 1 = Rs. 82.55
 Contract Date :
 YSR LOGISTICS PVT. LTD

Buyer's Name and Address

27 GR.WT. 1107

D LOCATION: 4-17

6197209 DATE: 21/12

Nature of Payment : AP

Period of Payment : 0

SL No	RTIC Code Quantity Scheme Description Manufacturer Details Transit Country	Item Description Units Source State	Rate	Per	Units	Total Value(FC) Declared PMV(INR)	FOB Value(INR) Accepted PMV(INR)	Scheme Reward
1	62052090 17820 Drawback, and ROSCTL	BOYS SHIRTS OF COTTON PCS 6.25		Per 1	PCS	21355.00 567.53	9194006.25 10113406.88	60 YES
#				0	LUT	Tax Value : 0.00 IGST Amt : 0.00	0.00 9194006.25 10113406.88	GNX100

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	620501B	0.00	2.40	0.00	26.30	17820.000	220656.15

INV No	Item No	ROSCTL Sl.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	620501B	3.60	37.40	2.45	25.50	17820.000	330984.22	225253.15	556237.37

P. S. 21/12/23

C. S. 21/12/23

CB

YSR LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

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

Job No.: **0000213** Date: **20/12/2023** S/B No.: **6197209** Date: **21/12/2023**

Packages Details

Packages From	Packages To	Kind Package
52	78	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	17820 NOS	NILL		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI	
			0.00	0.00	0.00				

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
				Document Issuer Party Name			
				Document Beneficiary Name			
1	1	2023122100023947	CT/103/23-24	934000 Value declaration (GATT Valuation Declaration)	United Arab Emirates	20/12/2023	
				DUBAI, UNITED ARAB EMIRATES			
				OFFICE NO: 704,7TH FLOOR,MASTER MIN D,V ROYAL PALMS,AEREY MILK COLONY, GOREGAON			
				EAST, MUMBAI MAHARASHTRA			
1	1	2023122100023948	CT/103/23-24	380000 Commercial Invoice	United Arab Emirates	20/12/2023	
				DUBAI, UNITED ARAB EMIRATES			
				OFFICE NO: 704,7TH FLOOR,MASTER MIN D,V ROYAL PALMS,AEREY MILK COLONY, GOREGAON			
				EAST, MUMBAI MAHARASHTRA			
1	1	2023122100023949	CT/103/23-24	271000 Packing list	United Arab Emirates	20/12/2023	
				DUBAI, UNITED ARAB EMIRATES			
				OFFICE NO: 704,7TH FLOOR,MASTER MIN D,V ROYAL PALMS,AEREY MILK COLONY, GOREGAON			
				EAST, MUMBAI MAHARASHTRA			

Statement Details

Inv/Item Sn	Code	Title
1/1,	DEC-RS001	I/We CHOPDA TRADERS holder of IEC No BTEPC2911E, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached	Item	Agency	Document Name
Invoice	-	-	Invoice
-	-	-	Packaging List
-	-	-	

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

NO
I/We declare that particulars given here in true and correct.
I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.
I declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State Levies under any other mechanism and I am eligible for the rebate claimed for. Further, declare that an Internal Complaints Committee(ICC), where applicable, in pursuance of the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013 has been constituted.

Signature of Exporter/CHA with Date

P. S. Ch
01/12/24

R. S. Ch
01/12/24

CB
01/12/24

EXPORT INVOICE

CHOPDA TRADERS

OFFICE NO : 704, 7TH FLOOR, MASTER MIND, V ROYAL PALMS, AEREY MILK COLONY, GOREGAON EAST, MUMBAI, MAHARASHTRA 400065

GST NO : 27BTEPC2911E129

INVOICE NO : CT/103/23-24

DATED 20.12.2023

IEC : BTEPC2911E

Consignee Name & Address:

NUTRON EXIM

DUBAI

UNITED ARAB EMIRATES

Notify party Name & address:

Mode of shipment: **BY SEA**
Port of Loading: **NHAVA SHEVA**
Port of discharge: **JEBEL ALI**
Country & final Destination: **UNITED ARAB EMIRATES**
Number of Cartons: **52 TO 78**

Payment & Terms: **ADVANCE PAYMENT**

MARKA :	AA1	HSN ACS	DBK SR NO	PCS	RATE/ PCS/USD	AMOUNT USD FOB
Sr. No.	Name of Product/Description					
1	READYMADE GARMENTS BOYS SHIRTS OF COTTON	62052090	620501B	17820	6.25	111375.00
				17820		111375.00
				17820.00		111375.00

TOTALS:	27
PKG	17820
SET/PIECES	1107.000
GR..WT. KGS.	1080.000
NET..WT.KGS	

Total 111375.00

Amount in words: US DOLLAR - ONE LAKH ELEVEN THOUSAND THREE HUNDRED SEVENTY FIVE ONLY.

WE ARE EXPORTING UNDER DUTY DRAWBACK SCHEME UNDER DBK

I/We, in regard to my/our claim under RoDTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that:

- I/We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme, and relevant notifications, regulations, etc., as amended from time to time.
- Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP.
- I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018."

FOR CHOPDA TRADERS

AUTHORISED SIGNATORY

We declare that invoice shows the actual price of the goods described and that particulars are true and correct.

P. S. 01/01/24

D. S. 01-01

CB 11/12

PACKING LIST

CHOPDA TRADERS

OFFICE NO : 704, 7TH FLOOR, MASTER MIND, V ROYAL PALMS, AEREY MILK COLONY, GOREGAON EAST, MUMBAI, MAHARASHTRA 400065

GST : 27BTEPC2911E1Z9

INVOICE NO : CT/103/23-24

DATED : 20.12.2023

IEC NO : BTEPC2911E

NOTIFY PARTY

Consignee Name & Address:

NUTRON EXIM

DUBAI

UNITED ARAB EMIRATES

Mode of shipment

BY SEA

Port of Loading :

NHAVA SHEVA

Port of discharge :

JEBEL ALI

Country & final Destination

UNITED ARAB EMIRATES

Number of Cartons :

52 TO 78

Payment & Terms : ADVANCE PAYMENT

MARKA :

AA1

DISCRIPTION

MARKA

GR.WT

NT.WT

Column7

Column8

CTN.NO

PCS

Column1

Column2

Column3

READYMADE GARMENTS

52

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

53

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

54

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

55

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

56

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

57

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

58

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

59

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

60

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

61

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

62

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

63

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

64

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

65

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

66

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

67

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

68

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

69

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

70

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

71

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

72

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

73

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

74

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

75

660

BOYS SHIRTS OF COTTON

AA1

41.000

40.000

76

660

BOYS SHIRTS OF COTTON


AA1

41.000

40.000

P. Jy
5/1/24R. Jy
5/1/24

CB

77	660	BOYS SHIRTS OF COTTON	AA1	41.000	40.000
78	660	BOYS SHIRTS OF COTTON	AA1	41.000	40.000
	17820			1107.000	1080.000
CARTONS		27	FOR CHOPDA TRADERS  AUTHORIZED SIGNATORY		
SET/PIECES		17820			
GR..WT. KGS.		1107.000			
NET. WT.KGS		1080.000			


 27/10/14

R

 27/10/14


 11/12/14
 CB

CHA NO: AAFY8719LCH002

YSR LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)
Shipping Bill for Export

Page# 1 to 2
Print on 21/12/2023 13:28:03

Job No.: 0000214 Date: 20/12/2023 S/B No.: 6196244 Date: 21/12/2023

Exporter's Name
IEC No. (0) BTEPC2911E PAN: BTEPC2911E
CHOPDA TRADERS

OFFICE NO: 704, 7TH FLOOR, MASTER MIND, V ROYAL PALMS, AEREY MILK
COLONY,
GOREGAON EAST, MUMBAI MAHARASHTRA 400065
GSTN Type : GSN GSTN No : 27BTEPC2911E1Z9

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Consignee's Name
ALMARKAZ ALAWAL GENERAL TRADING LLC
OFFICE NO : 606-372, BAYAN BUSINESS CENTER, DUBAI
INVESTMENT PARK FIRST, DUBAI E-MAIL ID :
almarkazalawalgttlc@gmail.com
UNITED ARAB EMIRATES

Port of Loading (INNSA1)
Country of Final Dest. (AE)
Port of Final Dest. (AEJEA)
Port of Discharge (AEJEA)
Country of Discharge (AE)
Nature of Cargo
Rotation No
Marks & No(s).

: Nhava Sheva Sea
: UNITED ARAB EMIRATES
: JEBEL ALI
: JEBEL ALI
: UNITED ARAB EMIRATES
: P

No of Packages : 26
Loose Packets : 0
Type of Packages : PKG
Net Weight (KGS) : 1040.000
Gross Weight (KGS) : 1066.000
No. of Containers : 0

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

Forex Bank Acc
FOB Value (Rs.)
ST / Excise Regn.
Authorised Dealer Code
I.F.S. Code

: 76570200003177
: 8853487.50
: 0200386
: BARB0VJGOKH

RBI Waiver No :
RODTEP Amount : 0.00
Drawback Account No :
DBK Amount : 212483.70
F ROSCTL Amount : 535636.00

Invoice Details Serial No
Invoice Value
FOB Value
Invoice No.
Nature of Contract
Contract No.
Third Party

: 1
: 107250.00 (Rs. 8853487.50)
: 107250.00 (Rs. 8853487.50)
: CT/101/23-24
: FOB

DBK Value (Rs.) : 212483.70
Currency of Invoice : USD
Invoice Date : 20/12/2023
Exchange Rate : USD 1 = Rs. 82.55
Contract Date :

Insurance
Freight
Discount
Commission
Other Deduction
Packing Charges

Rate Currency Amount Buyer's Name and Address

Nature of Payment
Period of Payment

SL No	RITC Code Quantity Scheme Description Manufacturer Details Transit Country	Item Description Units	Rate	Per	Units	Total Value(FC) Declared PMV(INR)	FOB Value(INR) Accepted PMV(INR)	Scheme Reward
1	62052090 17160 Drawback and ROSCTL	BOYS SHIRTS OF COTTON PCS 6.25		Per 1	PCS	107250.00 567.53	8853487.50 9738836.25	YES
#			0	LUT		0	0.00	GNX100
						Tax Value : 0.00 IGST Amt : 0.00	8853487.50 9738836.25	

Drawback Details

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	620501B	0.00	2.40	0.00	26.30	17160.000	212483.70

ROSCtl Details

INV No	Item No	ROSCtl SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCtl Quantity	State Leavy	Central Leavy	ROSCtl Amount(Rs)
1	1	620501B	3.60	37.40	2.45	25.50	17160.000	318725.55	216910.40	535635.99

1. 01/12/23

12-12-23

13

YSR LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 2
Print on 21/12/2023 13:28:03

Job No.: 0000214 Date: 20/12/2023 S/B No.: 6196244 Date: 21/12/2023
Shipping Bill for Export

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Packages Details

Packages From	Packages To	Kind Package
01	26	PKG

Single Windows Type of Information

Inv/It	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
m									
1/1	17160 NOS	NILL		0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI	
			0.00	0.00	0.00				

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name				Document Issuer Party Address			
Document Beneficiary Name				Document Beneficiary Address			
1	1	2023122100023550	CT/101/23-24	934000 Value declaration (GATT Valuation Declaration)	United Arab Emirates	20/12/2023	
ALMARKAZ ALAWAL GENERAL TRADING LLC				OFFICE NO : 606-372, BAYAN BUSINESS CENTER, DUBAI INVESTMENT PARK FIRST, DUBAI E-MAIL ID : almarkazalawalgtllc@gmail.com			
CHOPDA TRADERS				OFFICE NO: 704,7TH FLOOR,MASTER MIN D,V ROYAL PALMS,AEREY MILK COLONY, GOREGAON EAST, MUMBAI MAHARASHTRA			
1	1	2023122100023551	CT/101/23-24	380000 Commercial Invoice	United Arab Emirates	20/12/2023	
ALMARKAZ ALAWAL GENERAL TRADING LLC				OFFICE NO : 606-372, BAYAN BUSINESS CENTER, DUBAI INVESTMENT PARK FIRST, DUBAI E-MAIL ID : almarkazalawalgtllc@gmail.com			
CHOPDA TRADERS				OFFICE NO: 704,7TH FLOOR,MASTER MIN D,V ROYAL PALMS,AEREY MILK COLONY, GOREGAON EAST, MUMBAI MAHARASHTRA			
1	1	2023122100023552	CT/101/23-24	271000 Packing list	United Arab Emirates	20/12/2023	
ALMARKAZ ALAWAL GENERAL TRADING LLC				OFFICE NO : 606-372, BAYAN BUSINESS CENTER, DUBAI INVESTMENT PARK FIRST, DUBAI E-MAIL ID : almarkazalawalgtllc@gmail.com			
CHOPDA TRADERS				OFFICE NO: 704,7TH FLOOR,MASTER MIN D,V ROYAL PALMS,AEREY MILK COLONY, GOREGAON EAST, MUMBAI MAHARASHTRA			

Statement Details

Inv/Item Sn	Code	Title
1/1.	DEC-RS001	I/We CHOPDA TRADERS holder of IEC No BTEPC2911E, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached
Invoice

Item	Agency	Document Name
-	-	Invoice
-	-	Packaging List

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO
I/We declare that particulars given here in true and correct.
I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.
I declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State Levies under any other mechanism and I am eligible for the rebate claimed for. Further, declare that an Internal Complaints Committee (ICC), where applicable, in pursuance of the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013 has been constituted.

Signature of Exporter/CHA with Date

[Handwritten Signature]
01/07/24

[Handwritten Signature]
61-P11

[Handwritten Signature]
11/12

[Handwritten Signature]
CB

EXPORT INVOICE

CHOPDA TRADERS

OFFICE NO : 704, 7TH FLOOR, MASTER MIND, V ROYAL PALMS, AEREY MILK COLONY, GOREGAON EAST, MUMBAI, MAHARASHTRA 400065

GST NO : 27BTEPC2911E1Z9

INVOICE NO : CT/101/23-24

DATED 20.12.2023

IEC : BTEPC2911E

Consignee Name & Address:

ALMARKAZ ALAWAL GENERAL TRADING LLC

OFFICE NO. : 606-372, BAYAN BUSINESS CENTER

DUBAI INVESTMENT PARK

DUBAI

UNITED ARAB EMIRATES

E-mail Id : almarkazalawalgtllc@gmail.com

TEL NO : +971 552197537

Notify party Name & address:

Mode of shipment: **BY SEA**
Port of Loading: **NHAVA SHEVA**
Port of discharge: **JEBEL ALI**
Country & final Destination: **UNITED ARAB EMIRATES**
Number of Cartons: **01 TO 26**
MARKA: **AA1**

Payment & Terms : **ADVANCE PAYMENT**

Sr. No.	Name of Product/Description	HSN ACS	DBK SR NO	PCS	RATE/PCS/USD	AMOUNT USD FOB
1	READYMADE GARMENTS BOYS SHIRTS OF COTTON	62052090	620501B	17160	6.25	107250.00
				17160		107250.00
				17160.00		107250.00

TOTALS:	26
PKG	17160
SET/PIECES	1066.000
GR..WT. KGS.	1040.000
NET..WT.KGS	

Total 107250.00

Amount in words: US DOLLAR - ONE LAKH SEVEN THOUSAND TWO HUNDRED FIFTY ONLY.

WE ARE EXPORTING UNDER DUTY DRAWBACK SCHEME UNDER DBK

- "I/We, in regard to my/our claim under RoDTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that:
1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme, and relevant notifications, regulations, etc., as amended from time to time.
 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP.
 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018."

FOR CHOPDA TRADERS

We declare that invoice shows the actual price of the goods described and that particulars are true and correct.

AUTHORISED SIGNATORY

1. SA
01/01/24

1. D. P. S.
01-01-01

CB
11/12/23

PACKING LIST

CHOPDA TRADERS

OFFICE NO : 704, 7TH FLOOR, MASTER MIND, V ROYAL PALMS, AEREY MILK COLONY, GOREGAON EAST, MUMBAI, MAHARASHTRA 400065

GST : 27BTEPC2911E129

INVOICE NO : CT/101/23-24

DATED : 20.12.2023

IEC NO : BTEPC2911E

NOTIFY PARTY

Consignee Name & Address:

ALMARKAZ ALAWAL GENERAL TRADING LLC

OFFICE NO. : 606-372, BAYAN BUSINESS CENTER

DUBAI INVESTMENT PARK

DUBAI

UNITED ARAB EMIRATES

E-mail Id : almarkazalawalgtllc@gmail.com

TEL NO : +971 552197537

Mode of shipment

BY SEA

Port of Loading :

NHAVA SHEVA

Port of discharge :

JEBEL ALI

Country & final Destination

UNITED ARAB EMIRATES

Number of Cartons :

01 TO 26

MARKA :

AA1

CTN.NO

PCS

DISCRIPTION

MARKA

GR.WT

NT.WT

Column1

Column2

Column3

Column7

Column8


READYMADE GARMENTS

CTN.NO	PCS	DISCRIPTION	MARKA	GR.WT	NT.WT
Column1	Column2	Column3		Column7	Column8
		READYMADE GARMENTS			
			AA1	41.000	40.000
1	660	BOYS SHIRTS OF COTTON	AA1	41.000	40.000
2	660	BOYS SHIRTS OF COTTON	AA1	41.000	40.000
3	660	BOYS SHIRTS OF COTTON	AA1	41.000	40.000
4	660	BOYS SHIRTS OF COTTON	AA1	41.000	40.000
5	660	BOYS SHIRTS OF COTTON	AA1	41.000	40.000
6	660	BOYS SHIRTS OF COTTON	AA1	41.000	40.000
7	660	BOYS SHIRTS OF COTTON	AA1	41.000	40.000
8	660	BOYS SHIRTS OF COTTON	AA1	41.000	40.000
9	660	BOYS SHIRTS OF COTTON	AA1	41.000	40.000
10	660	BOYS SHIRTS OF COTTON	AA1	41.000	40.000
11	660	BOYS SHIRTS OF COTTON	AA1	41.000	40.000
12	660	BOYS SHIRTS OF COTTON	AA1	41.000	40.000
13	660	BOYS SHIRTS OF COTTON	AA1	41.000	40.000
14	660	BOYS SHIRTS OF COTTON	AA1	41.000	40.000
15	660	BOYS SHIRTS OF COTTON	AA1	41.000	40.000
16	660	BOYS SHIRTS OF COTTON	AA1	41.000	40.000
17	660	BOYS SHIRTS OF COTTON	AA1	41.000	40.000
18	660	BOYS SHIRTS OF COTTON	AA1	41.000	40.000
19	660	BOYS SHIRTS OF COTTON	AA1	41.000	40.000
20	660	BOYS SHIRTS OF COTTON	AA1	41.000	40.000
21	660	BOYS SHIRTS OF COTTON	AA1	41.000	40.000
22	660	BOYS SHIRTS OF COTTON	AA1	41.000	40.000

P. G. K.

07-01

CB

23	660	BOYS SHIRTS OF COTTON	AA1	41.000	40.000
24	660	BOYS SHIRTS OF COTTON	AA1	41.000	40.000
25	660	BOYS SHIRTS OF COTTON	AA1	41.000	40.000
26	660	BOYS SHIRTS OF COTTON	AA1	41.000	40.000
				1066.000	1040.000
	17160				
CARTONS		26	FOR CHOPDA TRADERS  AUTHORIZED SIGNATORY		
SET/PIECES		17160			
GR..WT. KGS.		1066.000			
NET. WT.KGS		1040.000			

P. G. / 21/6/12

12
D. K. / 10-01

CD
11/12

PANCHANAMA dated 01.01.2024 drawn at CFS - JWR Logistics Pvt. Ltd.,
Village- Padeghar, Panvel, Navi Mumbai - 410206

Pancha No. 1		Pancha No. 2	
Name :	Ishwar Hiranman Patil	Name :	Dipak Sadashiv Gopale
Age :	45 Years	Age :	30 Years
Address :	Near Sai Baba Mandir, Hno 45 at Post Bokadvira, Uran, Raigarh, Mumbai 400702	Address :	Belapur PO Bota, Dist: Ahmadnagar, MH 422602
Occupation :	Pvt Job	Occupation :	Pvt Job
ID Card :	314354131082	ID Card :	429981932587
Mobile No. :	9821076483	Mobile No. :	8888916006

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Paramveer Singh Nain, an Intelligence Officer, SIIB(X), JNCH on 01.01.2024 at 1600 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-400210 to witness the examination of goods of exporter M/s. Chopda Traders (BTEPC2911E) covered under 03 Shipping Bills No. 6196671, 6197209 & 6196244 all 21.12.23, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Rajan A. Sarang, G-card holder of M/s. YSR Logistics (License No.11/2708) having Kardex No. 6493/2023. Then the officer explained to us that the exporter M/s. Chopda Traders (BTEPC2911E) having address at Office no 704, 7th Floor, Master Mind, V Royal Palms, Aerey Milk Colony, Goregaon (E), Mumbai 400065 has filed 03 Shipping Bills No. 6196671, 6197209 & 6196244 all 21.12.23 through their Customs Broker M/s YSR Logistics (License No.11/2708) for export of their consignment.

We were shown copy of Hold letter No. 229/2022-23/SIIB(X) issued vide F.No. SG/Misc-101/2021-22/SIIB(X) JNCH dated 01.01.2024 signed by Dy. Commissioner of Customs, SIIB(X), JNCH regarding hold of the above mentioned Shipping Bills along with their respective export invoice & packing list.

Further, the above-mentioned officer requested us to witness the examination proceedings of the goods covered under 03 Shipping Bills No.

P1
11/1/24

P2
01-01-24
1

CB
11/1/24

6196671, 6197209 & 6196244 all 21.12.23 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the area/location inside JWR CFS where the goods were found carted in Shed D location H-17. A total of 78 packages (25 packages of S/B No. 6196671, 27 packages of S/B no. 6197209 & 26 packages of S/B No. 6196244 all dtd 21.12.2023) were found placed at the said location. The packages were wrapped within white polypropylene bags. The packages were opened by the laborers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

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

follows:

Sr. No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	IGST
1	6196671 dtd 21.12.23	Boys shirt of cotton	85,12,969/-	2,04,312/-	5,15,035/-	LUT
2	6197209 dtd 21.12.23	Boys shirt of cotton	91,94,006/-	2,20,657/-	5,56,237/-	LUT
3	6196244 dtd 21.12.23	Boys shirt of cotton	88,53,488/-	2,12,484/-	5,35,636/-	LUT

During 100% examination, goods covered under Shipping Bills No. 6196671, 6197209 & 6196244 all 21.12.23 were found as declared in terms of quantity as per shipping bill and checklist. The shirts were packed in a lot of 6 sizes (namely size 26,28,30,32,34 & 36) each. The size 26 of the declared boys shirt of cotton appears to be babies shirt having length of approximately 42 cm.

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the S/B's No 6196671, 6197209 & 6196244 all 21.12.23 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

P. 1/10/24

P. 201-01

11/11/24
LB


presence of Shri Rajan A. Sarang, G-card holder of M/s. YSR Logistics (License No.11/2708) having Kardex No. 6493/2023.

All the goods pertaining to Shipping Bills No. 6196671, 6197209 & 6196244 all 21.12.23 were re-packed in the same packages and kept back inside Shed-D location H-17 at the same location inside JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping Bills No. 6196671, 6197209 & 6196244 all 21.12.23, their respective Export Invoice and Packing List and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 03 pages ended in the same place and same date i.e. 01.01.2024 at 2030 hrs. The Panchanama was carried out in our presence and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 1st day of January 2024.


(Paramveer Singh Nain)
I.O./SIIB(X), JNCH


6493/23
11/12/24

(Representative of CB)

In presence of:



Pancha-I


01-01

Pancha-II


01/01/24

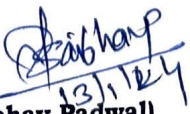
Market Enquiry Report of M/s. Chopda Traders conducted on 13.01.2024.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri **Vaibhav Padwal**, authorized representative of exporter, conducted a market survey of goods covered under Shipping Bills No. **6196671, 6197209 & 6196244** all dated **21.12.2023** presented for export by M/s. Chopda Traders. 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 13.01.2024 in wholesale market near Dadar, Mumbai.

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

S/B No.	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price	PMV	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
		Shining Star, Kasturchand Mill Compound, Dadar(W), Mumbai-28	Mehta Hosiery, Senapati Bapat Marg, Dadar(w), Mumbai-28	Mishti Collection, Opp.Manish Market, Dadar(w), Mumbai-28			
6196671 dtd 21.12.2023	Boys Shirt of Cotton	162	160	145	155.67	567.53	2335005.14
6197209 dtd 21.12.2023	Boys Shirt of Cotton	162	160	145	155.67	567.53	2521805.55
6196244 dtd 21.12.2023	Boys Shirt of Cotton	162	160	145	155.67	567.53	2428405.35

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


(Vaibhav Padwal)

Authorized representative of exporter


(Ashok Kumar Nayak)
IO/SIIB(X)



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



F.No. SG/MISC-285/2023-24/SIIB(X)JNCH

Date: 17.01.2024

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 6197209 dated 21.12.2023 of M/s. Chopda Traders (IEC: BTEPC2911E)– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to Shipping Bill No. 6197209 dated 21.12.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	6197209 dated 21.12.2023	Boys Shirt of Cotton	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
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

(Shaikh Salman)

Dy. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab NO. 33/STIB(X) dt. 17/01/24

SRNO. = 6197209 dt. 21/12/2023

Report:- The sample as received is in the form of dyed woven ready made garment (Boys shirt). It is wholly composed of multifilament yarns of Polyester.

Total wt of sample = 53.1 gm

Wt of sample = 59.0

Wt of Button = 1.4 gm

Sealed remnant returned.

Singh
19/01/2024

सुखवीर सिंह/SUKHVEER SINGH
सहायक रसायन परीक्षक
Asstt. Chemical Examiner

M. Maity 19.01.2024
Dr. MRITUNJOY MAITY
Chemical Examiner Gr.-II
JNCH Laboratory, Nava Sheva

CE/II



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



Date: .01.2024

F.No. SG/MISC-285/2023-24/SIIB(X)JNCH

To,
The Additional Commissioner of Customs
CEAC, JNCH
Nhava Sheva.

Sir,

Sub: NOC for Provisional release of the goods for Export covered under Shipping Bills No. 6196671, 6197209 & 6196244 all dtd 21.12.2023 of exporter M/s. Chopda Traders (IEC: BTEPC2911E)- reg.

Please refer to the subject mentioned above.

The Exporter M/s. Chopda Traders (IEC: BTEPC2911E) has filed 03 shipping bills No. 6196671, 6197209 & 6196244 all dtd 21.12.2023 for export of RMG. Based on the NCTC inputs, the same was hold by this unit vide hold letter dated 26.12.2023.

Red Flags by NCTC are as follows:

1. The IEC of the exporter was issued in August 2023 and amended in September 2023.
2. This is the first export consignment of the exporter.
3. The exporter is Proprietorship firm who is recently registered.
4. Proprietor is 23-year-old person residing in chawl and has undertaken export having FOB value of Rs. 2,65,60,463/- appears to be suspicious.
5. There is a high probability that exporter firm is dummy entity created for availing undue export incentives and ITC refund. Genuineness of the exporter firm may be verified before allowing export.
6. The supply chain of the exporter is non-existent.
7. High value of export benefits have been claimed.
8. The commodity being exported is risky.
9. As the commodity being exported is risky and the supply chain is dubious, there is high possibility of mis-declaration, mis-classification, concealment and overvaluation to avail undue export benefits.

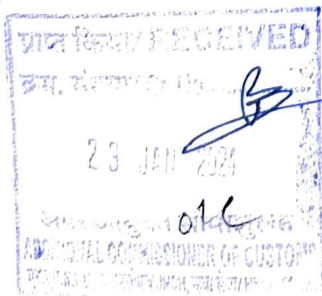
Thereafter, the subject goods under 03 shipping bills was 100% examined by SIIB(X) under Panchanama dated 01.01.2024. Market enquiry of the goods was conducted on 13.01.2024. After market enquiry the goods for which the value declared was on the higher side, FOB value is re-determined as given below:-

S/B No.	Item Description	Declared FOB	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)	Declared DBK	RE-Determined DBK	ROSCTL CLAIMED	RE-DETERMINED ROSCTL (TOTAL)
6196671 dtd 21.12.2023	Boys Shirt of Cotton	8512968.75	2335005.14	204311.25	56040.12	515034.61	141267.81
6197209 dtd 21.12.2023	Boys Shirt of Cotton	9194006.25	2521805.55	220656.15	60523.33	556237.37	152569.24
6196244 dtd 21.12.2023	Boys Shirt of Cotton	8853487.50	2428405.35	212483.70	58281.73	535635.99	146918.52

The above shipping bills are filed under LUT. As further investigation is still pending with regard to DYCC test report, GST verification etc. Meanwhile, the exporter vide letter received dated 18.01.2023 has requested for provisional release of the goods for Export purpose.

This office has no objection for provisional release of the goods for Export covered under shipping bills No 6196671, 6197209 & 6196244 all dtd 21.12.2023.

This is issued with approval of Addl. Commissioner of Customs, SIIB(X), JNCH.



Yours Faithfully

(Jay Manoj Shah)
Dy. Commissioner of Customs
SIIB (X), JNCH

Encl:- Copy of shipping bills & packing list.



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



F.No. SG/MISC-285/2023-24/SIIB(X)JNCH

Date: 17.01.2024

To,
The Dy./ Asstt. Commissioner of CGST,
Anti Evasion Wing, Mumbai East Commissionerate,
9th Floor, Lotus Infocentre, Parel East, Mumbai-400012

Sir/Madam,

Sub: Verification of the genuineness of M/s Chopda Traders (GSTN: 27BTEPC2911E1Z9) and its suppliers- reg.

This unit is investigating a case against the exporter M/s Chopda Traders (GSTN: 27BTEPC2911E1Z9) and its suppliers wherein, apparently, Govt. revenue implications are there. The goods appeared to be overvalued to avail undue export incentives.

2. In this regard, it is requested to verify the following queries: -
- Verify the genuineness of the M/s Chopda Traders (GSTN: 27BTEPC2911E1Z9).
 - Whether the exporter and its suppliers have filed the GST returns regularly or otherwise.
 - Verify the genuineness of Input Tax Credit (ITC) availed by M/s Chopda Traders (27BTEPC2911E1Z9).

The outcome of the verification may please be communicated to this office at the earliest.

O/C

Em- 706489351 EN

dt 12/1/24

Yours sincerely,

(Shaikh Salman)

Dy. Commissioner of Customs
SIIB(X), JNCH



**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



Dated: 24.10.2024

F.No. SG/MISC-285/2023-24/SIIB(X) JNCH

Reminder-I

To,

The Asstt./Deputy Commissioner of Customs,
O/o Pr. Commissioner of CGST, East Mumbai,
Division-VI, Range-I, 9th Floor,
Lotus Infoecentre, Parel East, Mumbai-400012.
Mail Id: east_gstmum@gov.in

EM 737267845IN
24/10/2024

mailed on 24/10/2024.

Sir/ Madam,

Sub:- Verification of genuineness of M/s. Chopda Traders (GSTIN: 27BTEPC2911E1Z9) - reg.

Please refer to this office letter dated 17.01.2024 vide even No. on the above-mentioned subject. It is to inform that this office is investigating a case against the exporter M/s. Chopda Traders (GSTIN: 27BTEPC2911E1Z9). Therefore, it is once again requested to get the following verified and report at the earliest: -

1. Whether the GSTIN holder is existent at the declared premises. Physical verification of the premises may please be got done.
2. Verify the genuineness of the Exporter M/s. Chopda Traders (GSTIN: 27BTEPC2911E1Z9).
3. Whether the M/s. Chopda Traders (GSTIN: 27BTEPC2911E1Z9) has filed the GST returns regularly or otherwise.
4. Verify the genuineness of Input Tax Credit/IGST Refund availed by M/s. Chopda Traders (GSTIN: 27BTEPC2911E1Z9). The copies of GSTR-2A during the last one year may please be provided for further necessary action at this end.

The outcome of verification may please be communicated to this office at the earliest. Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST Act.

This issues with the approval of Competent Authority.

Yours faithfully,

(Itha Ramalingeswara Rao)
Asstt. Commissioner of Customs,
SIIB(X), NS-II.

Copy to:
The Additional Director,
National Customs Targeting Centre, 13,
Sir Vithaldas Thakersey Marg, Opp. Patkar Hall,
New Marine Lines, Mumbai- 400020.

EM 737267730IN
24/10/2024



**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 - silbx.jnch@gov.in



F.No. SG/MISC-285/2023-24/SIIB(X) JNCH

Dated: 13.11.2024

Reminder-II

To,

The Additional/Jt. Commissioner of Customs,

O/o Pr. Commissioner of CGST, East Mumbai,

Lotus Info-centre, Parel East, Mumbai-400012.

Mail Id: east-gstmum@gov.in and varun.rangaswamy@gov.in

EM 082331236 IN

14/11/2024

Sir/ Madam,

Sub:- Verification of genuineness of M/s. Chopda Traders (GSTIN: 27BTEPC2911E1Z9) - reg.

Please refer to this office letter dated 17.01.2024 and 24.10.2024 (copy enclosed) of even No. on the above-mentioned subject. It is to inform that this office is investigating a case against the exporter M/s. Chopda Traders (GSTIN: 27BTEPC2911E1Z9). Therefore, it is once again requested to get the following verified and report at the earliest: -

1. Whether the GSTIN holder is existent at the declared premises. Physical verification of the premises may please be got done.
2. Verify the genuineness of the Exporter M/s. Chopda Traders (GSTIN: 27BTEPC2911E1Z9).
3. Whether the Exporter M/s. Chopda Traders (GSTIN: 27BTEPC2911E1Z9) has filed the GST returns regularly or otherwise.
4. Verify the genuineness of Input Tax Credit/IGST Refund availed by Exporter M/s. Chopda Traders (GSTIN: 27BTEPC2911E1Z9). The copies of GSTR-1 & GSTR-2A during the last one year may please be provided for further necessary action at this end.

The outcome of verification may please be communicated to this office at the earliest. Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST Act.

This issues with the approval of Competent Authority.

Yours faithfully,

(Dr. Chittaranjan Wagh)

Joint Commissioner of Customs,
SIIB(X), NS-II.

Copy to:

The Additional Director,

National Customs Targeting Centre, 13,



Sir Vithaldas Thakerey Marg, Opp. Patkar Hall,

New Marine Lines, Mumbai- 400020.

w.r.t. NCTC Alert No. 732/EXP/2023-24.

EM 082331219 IN

14/11/2024

 मह्यमेव जयते	<p align="center">OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X),</p> <p align="center">Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra - 400 707.</p> <p align="center">Tel No: 27244983: Fax: 27241828, 27241825.</p> <p align="center">Email Id - siibx.jnch@gov.in</p>	
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F.No. SG/MISC-285/2023-24/SIIB(X) JNCH

10-12-2024

Reminder-III

To,
The Commissioner/Pr. Commissioner of CGST,
Mumbai-East Commissionerate,
Lotus Info-centre, Parel East, Mumbai-400012.
Mail Id: east-gstmum@gov.in.

EM082310633IN
11/12/24

Sir/ Madam,

Sub:- Verification of genuineness of M/s. Chopda Traders (GSTIN: 27BTEPC2911E1Z9) - reg.

Please refer to this office letter dated 17.01.2024 and 24.10.2024 and 13.11.2024 (copies enclosed) of even No. on the above-mentioned subject to AC/DC of Division-VI, Range-V of Mumbai-East Commissionerate, the jurisdictional AC/DC for necessary verification. It is to inform that this office is investigating a case against the exporter M/s. Chopda Traders (GSTIN: 27BTEPC2911E1Z9). In this regard, it was requested to get the following verified and report at the earliest: -

1. Whether the GSTIN holder is existent at the declared premises. Physical verification of the premises may please be got done.
2. Verify the genuineness of the Exporter M/s. Chopda Traders (GSTIN: 27BTEPC2911E1Z9).
3. Whether the Exporter M/s. Chopda Traders (GSTIN: 27BTEPC2911E1Z9) has filed the GST returns regularly or otherwise.
4. Verify the genuineness of Input Tax Credit/IGST Refund availed by Exporter M/s. Chopda Traders (GSTIN: 27BTEPC2911E1Z9). The copies of GSTR-1 & GSTR-2A during the last financial Year (2023-24) may please be provided for further necessary action at this end.
5. It is also requested to comment on whether the said GSTIN (s) is/are genuine business entity(ies) or fraudulent/bogus/paper-based firm(s).

Since the GST verification could not be completed, this is to inform that the verification of GST aspect, if any found, may be investigation at your end by initiating appropriate action at your end under the provisions of GST Act. This is to inform that this office would examine the Customs violations pertaining to the above export only.

This issues with the approval of Commissioner of Customs, NS-II, JNCH.

Yours faithfully,

Signed by Wagh
Chittaranjan Prakash (Dr. Chittaranjan Wagh)
Date: 10-12-2024 13:52:32 Commissioner of Customs,
SIIB(X), NS-II, JNCH

Copy to:
The Additional Director, National Customs Targeting Centre, 13, Sir Vithaldas Thakarey Marg, Opp. Patkar Hall, New Marine Lines, Mumbai- 400020.
w.r.t. NCTC Alert No. 732/EXP/2023-24.

EM082310409IN

11/12/24

o/c

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

Jawaharlal Nehru Custom House, Nhava Sheva,

Dist- Rajgad, Maharashtra - 400 707.

Tel No: 27244983; Fax: 27241828, 27241825.

Email Id - siibx.jnch@gov.in



F.No. SG/MISC-285/2023-24/SIIB(X) JNCH

Dated: 13.11.2024

Reminder-II

To,

The Additional/Jt. Commissioner of Customs,

O/o Pr. Commissioner of CGST, East Mumbai,

Lotus Info-centre, Parel East, Mumbai-400012.

Mail Id: east.gstmumbai@gov.in and varun.rangaswamy@gov.in

EM 082331236111

14/11/2024

Sir/ Madam,

Sub:- Verification of genuineness of M/s. Chopda Traders (GSTIN: 27BTEPC2911E1Z9) - reg.

Please refer to this office letter dated 17.01.2024 and 24.10.2024 (copy enclosed) of even No. on the above-mentioned subject. It is to inform that this office is investigating a case against the exporter M/s. Chopda Traders (GSTIN: 27BTEPC2911E1Z9). Therefore, it is once again requested to get the following verified and report at the earliest:-

1. Whether the GSTIN holder is existent at the declared premises. Physical verification of the premises may please be got done.
2. Verify the genuineness of the Exporter M/s. Chopda Traders (GSTIN: 27BTEPC2911E1Z9).
3. Whether the Exporter M/s. Chopda Traders (GSTIN: 27BTEPC2911E1Z9) has filed the GST returns regularly or otherwise.
4. Verify the genuineness of Input Tax Credit/IGST Refund availed by Exporter M/s. Chopda Traders (GSTIN: 27BTEPC2911E1Z9). The copies of GSTR-1 & GSTR-2A during the last one year may please be provided for further necessary action at this end.

The outcome of verification may please be communicated to this office at the earliest. Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST Act.

This issues with the approval of Competent Authority.



Yours faithfully,

(Dr. Chittaranjan Wagh)
Joint Commissioner of Customs,
SIIB(X), NS-II.

Copy to:
The Additional Director,
National Customs Targeting Centre, 13,
Sir Chhatrapati Shivaji Maharaj Marg, Opp. Patkar Hall,
New Marine Lines, Mumbai - 400020.
Ref: NCTC Alert No. 732/EXP/2023-24.

EM 0823312191N

14/11/2024

	<p align="center">OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X),</p> <p align="center">Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra - 400 707. Tel No: 27244983; Fax: 27241828, 27241825. Email Id - siibx.jnch@gov.in</p>	
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F.No. SG/MISC-285/2023-24/SIIB(X) JNCH

Dated: 24.10.2024

Reminder-I

To,
The Asstt./Deputy Commissioner of Customs,
O/o Pr. Commissioner of CGST, East Mumbai,
Division-VI, Range-I, 9th Floor,
Lotus Infoecentre, Parel East, Mumbai-400012.
Mail Id: east_gstmum@gov.in

EM 737267845 IN

24/10/2024

Sir/ Madam,

mailed on 24/10/2024.

Sub:- Verification of genuineness of M/s. Chopda Traders (GSTIN: 27BTEPC2911E1Z9) - reg.

Please refer to this office letter dated 17.01.2024 vide even No. on the above-mentioned subject. It is to inform that this office is investigating a case against the exporter M/s. Chopda Traders (GSTIN: 27BTEPC2911E1Z9). Therefore, it is once again requested to get the following verified and report at the earliest: -

1. Whether the GSTIN holder is existent at the declared premises. Physical verification of the premises may please be got done.
2. Verify the genuineness of the Exporter M/s. Chopda Traders (GSTIN: 27BTEPC2911E1Z9).
3. Whether the M/s. Chopda Traders (GSTIN: 27BTEPC2911E1Z9) has filed the GST returns regularly or otherwise.
4. Verify the genuineness of Input Tax Credit/IGST Refund availed by M/s. Chopda Traders (GSTIN: 27BTEPC2911E1Z9). The copies of GSTR-2A during the last one year may please be provided for further necessary action at this end.

The outcome of verification may please be communicated to this office at the earliest. Also, if any adversity is found, you may initiate appropriate action at your end under the provisions of GST Act.

This issues with the approval of Competent Authority.

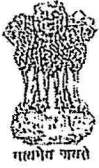
Yours faithfully,

(Itha Ramalingeswara Rao)
Asstt. Commissioner of Customs,
SIIB(X), NS-II.

Copy to:
The Additional Director,
National Customs Targeting Centre, 13,
Sir Vithaldas Thakersey Marg, Opp. Patkar Hall,
New Marine Lines, Mumbai- 400020.

EM 737267730 IN

24/10/2024



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



F.No. SG/MISC-285/2023-24/SIIB(X)JNCH

Date: 17.01.2024

To,
The Dy./ Asstt. Commissioner of CGST,
Anti Evasion Wing, Mumbai East Commissionerate,
9th Floor, Lotus Infocentre, Parel East, Mumbai-400012

Sir/Madam,

Sub: Verification of the genuineness of M/s Chopda Traders (GSTN: 27BTEPC2911E1Z9) and its suppliers- reg.

This unit is investigating a case against the exporter M/s Chopda Traders (GSTN: 27BTEPC2911E1Z9) and its suppliers wherein, apparently, Govt. revenue implications are there. The goods appeared to be overvalued to avail undue export incentives.

2. In this regard, it is requested to verify the following queries: -
- Verify the genuineness of the M/s Chopda Traders (GSTN: 27BTEPC2911E1Z9).
 - Whether the exporter and its suppliers have filed the GST returns regularly or otherwise.
 - Verify the genuineness of Input Tax Credit (ITC) availed by M/s Chopda Traders (27BTEPC2911E1Z9).

The outcome of the verification may please be communicated to this office at the earliest.

O/C

Em- 706489351 TN

dt 12/1/24

Yours sincerely,

(Shaikh Salman)

Dy. Commissioner of Customs
SIIB(X), JNCH

Statement of Mr. Sadik Sultan Chopda, Proprietor of M/s. Chopda Traders (IEC-BTEPC2911E) recorded under section 108 of the Custom Act, 1962 in the Office of SIIB(X), JNCH, Nhava Sheva situated at C-604, Special Investigation and Intelligence Branch, Jawaharlal Nehru Custom House, Nhava Sheva, Distt:- Raigad, Maharashtra-400707 on 24.12.2024.

In response to summons dated 02.12.2024, I present myself today to give statement u/s 108 of Customs Act, 1962. I have been explained the provisions of section 108 of Customs Act, 1962. I have also been explained that giving false evidence under these enquiries is an offence punishable u/s 193 of the Indian Penal Code 1860 and BNS, 2023. I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law, or for any adjudication proceedings. Having been understood the provisions of sections 108 of the Customs Act 1962, I am giving my true, correct and voluntary statement without any pressure or manipulation which goes below:

My full name is Mr. Sadik Sultan Chopda. I stay at Post Office 02, Prasad Society Chawl, Dattawadi Gurkha complex, J.M Road, VTC:Bhandup West, S.O. Mumbai - 400078. I am 25 years old and I can read, write, and understand Gujarati and English. I have studied till 12th from Bhandup. I am requesting officer to type my statement on computer as per my say. I am staying at the above-mentioned address along with my family. For the proof of my identity, I am submitting self-attested copy of my Aadhar Card No- 5334 3517 1787.

On being asked regarding my company, I state that this company was established with IEC- BTEPC2911E. On being asked regarding nature of my work in company, I state that the company is small and new which have started in Trading of Fabric/RMGs from November 2023. Our company address is at Post Office 02, Prasad Society Chawl, Dattawadi Gurkha complex, J.M Road, VTC:Bhandup West, S.O. Mumbai - 400078.

Q1. What is your role in the company M/s Chopda Traders (IEC-BTEPC2911E)?

Ans. I am the proprietor of M/s Chopda Traders (IEC-BTEPC2911E). In response to summons dated 02.12.2024, I present myself before customs to give my statement and release my Bond & BG.

Q2. Did you file 3 Shipping Bills Nos. 6196671, 6197209 and 6196244 all dated 21.12.2023?

Ans. Yes Sir, the above said 03 shipping bills have been filed through our CHA M/s. YSR Logistics but later CHA informed us that Shipping bills were hold by SIIB(X) and the goods will be examined 100%.

Q3. Do you agree with 100% examination done under Panchanama dated 01.01.2024? Were you present during examination?

Ans. Yes Sir, the goods were rightly declared in terms of quantity & description. I agree with examination done under Panchanama dated 01.01.2024. Our authorized representative Shri Ranjan A. Sarang, G-card holder of CB M/s. YSR Logistics was sent for examination.

Q4. What was your intention behind misdeclaration in terms of composition in said shipping bills which has also been verified by DYCC reports.?

Ans. Sir, it was unintentional mistake by us. However, I agree with all DYCC report. I also agree with department view exact classification/description therein.

Sadik
26/12/2024

Q5. As per market enquiry dated 31.07.2024 goods found to be overvalued. What was your intention behind this?

Ans. Sir, it was unintentional mistake. However, I agree with the market enquiry report and suggested value.

Q6. Do any person from CHA M/s. YSR Logistics known to you?

Ans. Yes sir, I came to know through my friend about Shri Ranjan A. Sarang, G-card holder of CB M/s. YSR Logistics, whose employees also visited our premises for KYC verification this year.

Q7. You have taken IEC in 2023 and the same was amended in September 2023, how many consignments have you exported till date?

Ans. Sir, we have taken IEC in August 2023 and have filed 03 shipping bills till date. IEC was amended in September 2023 for some corrections.

Q8. It came to notice that there is no proper supply chain while buying and selling these goods? Have you brought Tax invoice, GSTR2A, e-way bill regarding it?

Ans. Sir, Goods have been procured from local market of Surat, Gujrat. The Tax invoice(s), GSTR(s) and e-way bills will be provided within 3-4 days by our CHA, whichever available.

Q9. Are you actual owner of the goods to be exported vide said 02 shipping bills or just a frontman?

Ans. Sir, I am the proprietor of M/s Chopda Traders (IEC-BTEPC2911E) as well as owner of these goods. That's why Bond and BG have been paid to release the goods.

Q10. Do you file GSTR regularly? If yes, please submit GSTR3B other than NIL returns?

Ans. Yes Sir, GSTR has been filed 01 or 02 times earlier. But stopped filing GSTR after goods were put on hold by SIIB(X). GSTRs will be submitted within 3-4 days by our CHA.

Q11. What are your terms and condition for payment to buyer and from where you finance the money to buy goods?

Ans. Sir, the goods were purchased on credit and the overseas buyer given 180 days timeline for sending the payment.

Q12. How did you came in contact with the consignee?

Ans. I came in contact with the consignee through online market.

Q13. It has come to our notice that GST verification replies have not been received and the summons sent to your registered address was returned?

Ans. The consignments were put on hold by SIIB(X). Since then I have stopped working as an exporter. I may not be present at my address when the delivery of summons may have arrived.

Q14. Have you ever been penalized by Customs, GST or any Govt agency till date?

Ans. No Sir.

Q15. What else you want to say?

Sudik
26/12/2024

Ans. Sir, during examination our goods found as declared in terms of quantity, and description. Now, I request to close our case and release bond and BG as we are ready to pay fine and penalty as decided by the department. Kindly take lenient view on this.

The above statement of mine running into 03 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, I have been understood by the officer before signing the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400707 as per my say and as per my request. I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

The above statement of mine running into 03 Pages has been given as my true correct and voluntary without any force, threat, inducement or coercion. On my request, I have been understood by the officer before signing the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra - 400707 as per my say and as per my request. I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

Sadik
26/12/2024

(Mr. Sadik Sultan Chopda)

Proprietor of M/s. Chopda Traders

Typed by me,

Abhilash Dalal
26/12/24

(Abhilash Dalal)
IO, SIIB(X), JNCH

before me

Jaganpreet
26/12/24

(Jaganpreet)
SIO/SIIB(X)

Statement of Shri Rajan Sarang, G-Card Holder of CB firm M/s YSR Logistics, recorded under Section 108 of the Custom Act, 1962 in the office of SIIB (X), JNCH, Nhava Sheva situated at C-604, Jawaharlal Nehru Custom House, Nhava Sheva, District - Raigad, Maharashtra-400707 on 24.12.2024.

In compliance to the Summon dated 23.12.2024, issued under seal and signature of Shri Jagan Preet, SIO, SIIB (X), JNCH I, present myself as to give statement under Section 108 of Custom Act, 1962 as G-Card Holder of M/s YSR Logistics, I have been explained the provisions of Section 108 of Custom Act, 1962. I have also been explained that giving false evidence under this enquiry is an offence punishable u/s 193 of the Indian Penal Code 1860/Corresponding section of Bharatiya Nyaya Sanhita, 2023. I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law, or for any adjudication proceedings. Having been understood the provisions of sections 108 of the Customs Act 1962, I am giving my true, correct and voluntary statement which goes below:

My full name is Rajan Sarang, having age 52 years old (DOB: 1972). I am G-Card no- 6493/2023 at CB firm M/s YSR Logistics. I can read, write, and understand Hindi and English. Our CB license no- AAIFY8719L(11/2708). I am requesting officer of SIIB (X) to type my statement on computer as per my say. My mobile No. is 9301200200 For the proof of my identity, I am submitting self-attested copy of my G-card issued by Mumbai Customs.

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

Q.1 What is your job profile in CB firm M/s YSR Logistics? 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 YSR Logistics, and supervises all work pertaining to export and fully authorized to give statement.


Q.2 How did you get shipment from M/s Chopda Traders(IEC-BTEPC2911E) .

Ans. We got order for shipment from the official email of M/s Chopda Traders (IEC-BTEPC2911E). As they were our new client, we thoroughly check documents before filing related to Customs clearance angle.

Q.3 Who handles the documentation work in your CB firm?

Ans. I myself with my subordinate staff handle the documentation work in my CB firm.

Q.4 What amount you used to get from the Exporter M/s Chopda Traders(IEC-BTEPC2911E) agency charges? When did you get their last order?


24/12/24

Ans. We used to get Rs. 2000 per container from M/s Chopda Traders(IEC-BTEPC2911E) as agency charges. We got last orders for export in Dec2023; thereafter they did not contact us for any other export order.

Q.5 Did you file 03 Shipping Bills No-6196671, 6197209 & 6196244 all dated 21.12.2023 on behalf of M/s Chopda Traders(IEC-BTEPC2911E) for this consignment Do you agree with 100% examination done under panchanama. Please comments?

Ans. Yes, we filed above 03 shipping bills and I agree with 100% examination done by SIIB(X) on 01.01.2024 as I was present during this examination.

Q 6. 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.

Q.7 Did your firm verified the KYC and other related documents of Shipping Bills and goods before filling above shipping bills?

Ans. Yes we obtained the KYC and verified the genuineness of address of the exporter through DGFT website online & followed CBLR Rules 2018. Our staff visited its premises physically which was working at the time of filing of shipping bills.

Q.8 Have you received proof of address from Exporter M/s Chopda Traders (IEC-BTEPC2911E) like Rent agreement/ownership, GSTR filing returns etc?

Ans Sir, we got the copy of GST registration, PAN card/Aadhar card etc from them during KYC visit. Regarding GSTR & IEC, we verified their status online regular and active.

Q.9 It is given understood that the exporter M/s Chopda Traders (IEC-BTEPC2911E) is non-existence?

Ans. Sir, at the time of filing of these 03 shipping bill in Dec 2023, the exporter address was verified online. They have also submitted us copy of GSTR returns also. As of now, I don't have much idea. They may have stopped working only due to loss of money.

Q.10 Do you have anything more to say?

Ans. I have nothing more to add. However, I would be cooperating the Department in the instant matter and provide all the related documents as and when required.

The above statement of mine running into 03 pages (serially mentioned page (01-03) has been recorded as my true, correct and

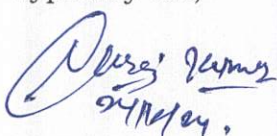


voluntary statement without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400 707 as per my say and request and I certify that it has been recorded exactly as stated by me in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

The above statement of mine running into 03 pages (Specially mentioned page (01/03) has been recorded as my true, correct and voluntary statement without any force, threat, inducement or coercion. On my request, the said statement has been typed on office computer of SIIB (X) JNCH, Nhava Sheva, Dist. Raigad, Maharashtra. 400-707. as per my say and request and I certify that it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I, therefore, affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add.



Typed by me,



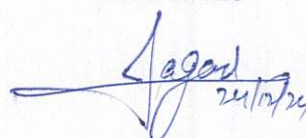
IO/SIIB(X)



(Rajan Sarang)

G-Card Holder of M/s YSR Logistics

Before me



(Jagan Preet)
SIO/SIIB(X)