
 सत्यमेव जयते	सीमाशुल्क आयुक्त का कार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II न्हावा शेवा, तालुका- उरण, जिला- रायगढ़, महाराष्ट्र -400 707 NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707	
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F. No.: CUS/ASS/MISC/994/2024-CEAC

Date of SCN: 07.10.2025

Date of issue: 07.10.2025

DIN: 20251078 NT 00000044-E 2

SCN No.: 1087/2025-26/ADC/CEAC/NS-II/CAC/JNCH

SHOW CAUSE NOTICE



Subject: Investigation into Overvaluation and misclassification of goods covered under Shipping Bill No. 2978403 dated 05.08.2024 attempted to be Exported by M/s. Exceedo IT Solutions (IEC-AZEPS4590G) to avail illegitimate Export incentives fraudulently.

On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. Exceedo IT Solutions (IEC-AZEPS4590G) covered under Shipping Bill No. 2978403 dated 05.08.2024 (hereinafter referred to as "Shipping Bill") **(RUD-I)** filed through their Customs Broker M/s. Indo-Foreign (Agents) Pvt. Ltd. (License No. 11/1484) at JWR CFS, the goods covered in the Shipping Bill No. 2978403 dated 05.08.2024 were declared as "Polyester Printed Fabrics", were put on hold vide Hold No. 52/2024-25 SIIB(X) dated 09.08.2024 issued vide File No. CUS/SIIB/ALT/463/2024-SIIB(E)-JNCH for Examination of the same as the supply chain of the Exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other Export incentives. Hence the case was taken up by this unit for detailed investigation.

2. M/s. Exceedo IT Solutions (IEC-AZEPS4590G) having its office at R-5, Office no. 207, 2nd floor, Rita Block, Main Market, Shahdara, Delhi, Delhi East 110092 has filed the following Shipping Bill for Export of following items destined to UAE. The details are as under:

TABLE-I

SB No./ Date	Description	Quantity (in SQM)	FOB (INR)	DBK (INR)	RODTEP (INR)	RoSCTL (INR)	IGST (INR)
2978403 dated 05.08.2024	Polyester Printed Fabrics GSM. 115+/-10%	44158	15,73,150.83	44,048.22	11,012.06	0	LUT

 सत्यमेव जयते	भारत सरकार/ Government of India िव मंालय / Ministry of Finance आयु सीमाशुक एन.एस.-II कार्यालय Office of Commissioner of Customs NS- II जवाहरलाल नेह कटम हाउस, हावा शेवा, जला- रायगढ़, महारा - 400 707 Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra – 400 707.	
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F. No.: CUS/ASS/MISC/516/2025-CEAC

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DIN:

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3. Consequently, the subject goods pertaining to Shipping Bill No. 2978403 dated 05.08.2024 was examined 100% vide Panchanama dated 19.08.2024 **(RUD-II)** in the presence of two independent Panchas, Representatives of Customs Broker and Exporter. During the Examination, the subject goods were found as declared in the said Shipping Bill, their corresponding invoice and Packing list w.r.t. declared quantity. However, declared description of the goods was Polyester Printed Fabric but visual appearance of the fabric was white colored having knitted characteristics. Representative Sealed Samples (RSS) of the goods from the Shipping Bill was drawn for the purpose of testing.

4. Further, letter dated 21.08.2024 was forwarded to DYCC, JNCH alongwith RSS for testing in order to determine exact characteristics, nature and composition of the subject goods. DYCC tested the RSS and forwarded the test Reports vide DYCC Reports No. 652/SIIB(X) dated 09.09.2024 **(RUD-III)**. The details of test report are as under:

TABLE-II

Item No	Item Description	CTH, Drawback Sr. No & ROSCTL Sr. No	DYCC Test Report
1	Polyester Printed Fabrics GSM: 115+/-10%	CTH – 54077400 DBk – 540702B	The sample as received is in the form of cut piece of white knitted fabric. It is wholly composed of spun yarns of polyester. It is other than printed fabrics.

As it is clear from the DYCC report, the goods have knitted characteristics. The exporter has declared the goods under HSN 54077400 which includes Printed Woven Fabrics. However, DYCC reports shows that the goods have knitted characteristics. Accordingly, the said goods fall under the CTH 60063100 in spite of 54077400. Hence, the drawback serial No. change from 540702B (drawback rate @2.8%) to 600602B (drawback rate @1.9%).

5. To ascertain prevailing Market Value of the goods, the Market Enquiry of the goods covered under the subject Shipping Bill was required to be conducted, therefore this office had requested to the Exporter to represent them during the said Market Enquiry. The Market Enquiry was conducted on 21.08.2024 **(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 19.08.2024 and Market Enquiry Report dated 21.08.2024, it is observed that the subject goods have been mis-declared in terms of valuation. The re-determined FOB value of the goods and corresponding Export incentives under the Shipping Bill would be as below:

Table-III

Sr. No	SB & Date	Description of Goods	Avg. Wholesale Price	PMV	Declared FOB	Re-determined FoB Value = Declared FoB * (Re-determined PMV/Declared PMV)	Drawback Rate	Redetermined Drawback	RODTEP RA TE	REDETERMINED RODTEP
1	2978403 DATED 05.08.2024	Polyester Printed Fabrics GSM: 115+/-10%	30.00	39.2	₹ 15,73,150.83	₹ 12,04,249.17	1.9	₹ 22,880.73	0.7	₹ 8,429.74
TOTAL					₹ 15,73,150.83	₹ 12,04,249.17		₹ 22,880.73		₹ 8,429.74

Table-IV

Sl No.	Shipping Bill No. & Date	Description of goods	Declared				Re-determined		
			Quantity (SQM)	FOB (INR)	Drawback (INR)	RODTEP (INR)	FOB	Drawback	RODTEP
1	2978403 DATED 05.08.2024	Polyester Printed Fabrics GSM: 115+/-10%	44158	₹ 15,73,150.83	₹ 44,048.22	₹ 11,012.06	₹ 12,04,249.17	₹ 22,880.73	₹ 8,429.74
TOTAL			44158	₹ 15,73,150.83	₹ 44,048.22	₹ 11,012.06	₹ 12,04,249.17	₹ 22,880.73	₹ 8,429.74

Table-V

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential RODTEP (in Rs.)	Total excess Export benefits (in Rs.)
₹ 12,04,249.17	₹ 21,167.49	₹ 2,582.31	₹ 23,749.80

6. As can be seen from the Table above, based on the Report received by the DYCC, JNCH and Market Enquiry conducted on 21.08.2024, it appears that the goods declared by the Exporter in the Shipping Bill No. 2978403 dated 05.08.2024 have been mis-declared in terms of Drawback Serial Number and their value. The value of the goods has been re-determined based on the Market Enquiry Report dated 21.08.2024. The Export incentive such as drawback & RoDTEP are therefore to be re-determined with respect to the new redetermined FOB of the goods as mentioned in the Table above. Hence, the declared value i.e. Rs. 15,73,150.83 appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the Provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of Export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation

(Determination of value of Export Goods) Rules, 2007 (CVR). As per the Provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on Examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007. In the instant case, the Exporter is Merchant Exporter and hence, transaction value of the impugned goods under Export could not be determined under Rule 4 & 5 of the Customs Valuation Rules, 2007. Hence the value of all the items could be ascertained from the wholesale Market.

7. Re-determination of Valuation

7.1 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.

7.2 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.

7.3 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.

7.4 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 21.08.2024. 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 21.08.2024.

8. Past Exports:

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 21.01.2023 till 31.12.2024 for Exporter M/s. Exceedo IT Solutions (IEC-AZEPS4590G). However, the Exporter had exported goods under a total No. of 08 Shipping Bills in past. During further investigation, ICES data was scrutinized, on perusal of the past Export data, no foreign remittance has been received as per FEMA regulations. The details of the Shipping Bills are as under where no BRC/foreign remittance has been realized yet against this IEC.

Table-VI

Sr. no.	SB No.	SB Date	LEO Date	Expected Realization Date	Drawback Amount (INR)	RoSCTL (INR)	RoDTEP (INR)	FOB to be realized (in FC)	FOB actually realized (in FC)
1	9079224	12.04.2024	15.04.2024	31.01.2025	43,425	66,934	0	19,007.2	0
2	9282630	20.04.2024	26.04.2024	31.01.2025	37,374	59,966	0	15,813.6	0
3	9508786	30.04.2024	06.05.2024	28.02.2025	47,630	78,015	0	19,860	0
4	9799910	11.05.2024	27.05.2024	28.02.2025	40,907	59,423	0	17,077.5	0
5	1209980	27.05.2024	03.06.2024	31.03.2025	42,439	82,729	0	18,231.59	0
6	1693956	15.06.2024	20.06.2024	31.03.2025	64,727	82,812	0	23,047.5	0
7	2222696	06.07.2024	18.07.2024	30.04.2025	47,201	1,24,643	0	25,719.5	0
8	2795192	29.07.2024	01.08.2024	31.05.2024	45,296	0	11,312	19,516.13	0

As per Table-VI, there are 02 Shipping Bills mentioned from Sr. No. 01 to 02 of the table above for which FOB has not been realized despite completion of expected realization time period as mandated by RBI.

It is also pertinent to mention here that the prescribed timeline for realization of foreign remittance is 09 months as per RBI Master Circular No.14/2014-15 dated 01.07.2014, which states," it has been decided in consultation with the Government of India that the period of realization and repatriation of Export proceeds shall be nine months from the date of Export for all Exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs until further notice. Accordingly, Shipping Bills from Sr. No. 03 to 08 expected realization time period for FOB realization has not been completed yet.

In the event of non-receipt of foreign remittance in the above mentioned 02 Shipping Bills from Sr. No. 01 to 02 mentioned in **Table-VI**, the claimed Export incentive i.e. Drawback, ROSCTL & RoSCTL are liable to be demanded Back from the Exporter. Total drawback claimed in 02 Shipping Bills in which FOB not realized despite completion of time period is Rs. 80,799/-, RoSCTL claimed is Rs. 1,26,900/-.

Also, the Export incentive i.e. drawback in the Shipping Bill mentioned at Sr. No. 08 of the above Table-VI may not be demanded back from the Exporter as same was not disbursed to the Exporter.

9. Further, an alert to withhold the Export incentives against the Exporter M/s. Exceedo IT Solutions (IEC-AZEPS4590G) was inserted during the investigation.

10. The Exporter vide their letter dated 21.08.2024 requested to Provisional Release of the goods for **Export**. The request of the Exporter was accepted by the Adjudicating Authority as per the Provisions of Board Circular No. 01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and the goods were released Provisionally for **Export** under section 110A of the Customs Act, 1962 on execution of Bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee amounting to Rs. 50,000/- (Rupees Fifty Thousand Only) (**RUD-V**) on 09.09.2024.

11. Further, a letter dated 22.10.2024 and Reminder-I dated 07.11.2024 were also sent to jurisdictional DC/SGST Commissionerate i.e. Ward 84 of Delhi State GST to verify genuineness of the Exporter M/s. Exceedo IT Solutions (IEC-AZEPS4590G). In reply of this office letter dated 19.11.2024 (**RUD-VI**) on the above-mentioned subject, it is informed that enquiry was initiated against M/s. Exceedo IT Solutions (IEC-AZEPS4590G) and following observation have been made:

(i) M/s. Exceedo IT Solutions (GSTIN- 07AZEPS4590G1Z1) is found '**Nonexisting**' at its principal place of business i.e. "Second Floor, R-5, Rita Block, Main Market, Shakarpur, New Delhi, Shahdra, Delhi, 110092" as per GSTI Field Visit Report dated 28.10.2024 (copy enclosed) which is self-explanatory. (ii) M/s. Exceedo IT Solutions (GSTIN- 07AZEPS4590G1Z1) is filing returns regularly as per data available on GST portal. Returns have been filed up to September 2024 as on date.

(iii) No refund is availed by M/s. Exceedo IT Solutions (GSTIN07AZEPS4590G1Z1) as per records available on GST portal till date.

SUMMONS & STATEMENT

12. Further, in order to record the statement of M/s. Exceedo IT Solutions (IEC-AZEPS4590G), under section 108 of Customs Act, 1962 03 Summonses have been issued vide DIN- 20241078NT000000C987 dated 28.10.2024 to appear on 18.11.2024, DIN- 20241278NT0000813470 dated 02.12.2024 to appear on 18.12.2024, DIN- 20241278NT000000C95C dated 23.12.2024 to

appear on 08.01.2025 in the name of M/s. Exceedo IT Solutions (IECAZEPS4590G) 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. In compliance with the summons having DIN No. 20241278NT000000C95C dated 23.12.2024, Shri Shashikant Gabaji Nalawade, authorized representative of the exporter presented himself to give his statement **(RUD-VII)** under Section 108 of the Customs Act, 1962 on 02.01.2025 wherein he inter-alia stated that;

On being asked regarding the company, he stated that Office address of the firm R-5, Office no. 207, 2nd floor, Rita Block, Main Market, Shahdara, Delhi, Delhi East-110092; that the exporter is a merchant exporter; that the firm mainly exports RMGs and textiles through Nhava Sheva, Port.

On being asked whether he is authorised he stated that he is fully authorised by the exporter to record statement on behalf of the exporter. He further submitted authorisation letter.

On being asked whether the exporter files GST returns regularly he stated that the exporter files GSTR regularly till the last shipment. After that the exporter has shut down business. I will submit the copies of the same for your reference in 03 days.

On being asked whether the exporter has filed 01 shipping bill No. 2978403 dated 05.08.2024 he stated that the exporter M/s. Exceedo IT Solutions (IECAZEPS4590G) filed the shipping bill no. 2978403 dated 05.08.2024 through CHA M/s. Indo Foreign (Agents) Pvt. Ltd.

On being asked about the details of supplier he stated that the exporter M/s. Exceedo IT Solutions (IEC-AZEPS4590G) has obtained goods from Surat. I don't remember the details of supplier currently.

On being asked about invoices and mode of payment he stated that I will provide the invoice in 03 days as currently I am not having the invoice; that the goods were purchased from the supplier on credits; that payment was to be made after 180 days to the supplier.

On being asked about how the foreign buyer contacted the exporter he stated that the buyer from foreign contacted us through online marketing; that the exporter sends goods to the demand of buyer.

On being asked about misclassification of goods in DYCC reports he stated that I agree with the DYCC reports; that the exporter may have mis declared the CTH of goods unintentionally.

On being asked about over-valuation of goods he stated that I agree with the above-mentioned market enquiry; that only exporter knows the intention behind the over valuation.

On being asked about the non-existence of the exporter in verification carried out by GST department he stated that the exporter has faced huge losses in the business. Due to this the exporter is forced to shut their businesses.

On being asked about past exports he stated that the exporter has exported 08 shipping bills in past of RMGs and Textiles through CHA M/s. Indo Foreign (Agents) Pvt. Ltd.

On being asked about BRC for past exports he stated that the exporter has not received any BRC as the shipping bills were exported in recent only and time frame for FOB realization has not completed yet.

On being asked why the summons issued to the exporter was returned by India Post he stated that the exporter has shut their business and abandoned the place of business. So, it is possible that the exporter did not get previous summons.

On being asked whether the exporter has been penalized by other agencies he stated that the exporter is not penalized by any agency.

13. Further, on receipt of Summons CBIC-DIN- 20250178NT000091919F dated 06.01.2025 to appear before Customs for the recording of the Statement u/s 108 of the C.A. 1962, statement of Shri. is Gabaji Mahadu Gunjal, Authorized Representative and G-Card holder of M/s. Indo-Foreign (Agents) Pvt. Ltd. (11/1484) was recorded on 06.01.2025 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. 604, CWing, 6th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707 (**RUD-VIII**) wherein he inter-alia stated that;

On being asked about his/his firm's work profile he stated that they are Customs Clearing & Forwarding Company; that the firm has been engaged in handling import and export clearance at JNCH; that he has been working as GCard holder with the firm since the year 2008; that their firm is engaged in the business of clearance and forwarding since 2008.

On being asked whether his statement is recorded in past he stated that he has given statement in 2022-23 before SIIB(X), JNCH.

On being asked about the present shipping bill he stated that Yes, the Shipping Bill bearing No. 2978403 dated 05.08.2024 had been filed by us on behalf of M/s. Exceedo It Solutions (IEC- AZEPS4590G) and the goods being exported under the said Shipping Bill were 'Fabrics'.

On being asked about the procedure followed by them during filing of shipping bill he stated that they guide their exporters verbally to send us all necessary documents as per exporting commodity on their mail I'd and also ask whether they want to claim export benefits or not. After that they create checklist based on the documents submitted by the exporter. Thereafter, they send the

checklist to exporter for approval; after getting approval from exporter, they file Shipping Bill on behalf of exporter on ICEGATE.

On being asked how the exporter contacted CHA he stated that they came in contact with the exporter through a Forwarder.

On being asked whether they have taken KYC documents of the exporter he stated that, KYC details of the Company M/s. Exceedo It Solutions (IECAZEPS4590G) had been taken by us and a copy of the same is submitted for ready reference.

On being asked whether they have verified the address of the exporter he stated that they have verified the address at the time of KYC before filing Shipping Bills.

On being asked about the time since they are handling customs clearance work for the exporter, he stated that our CB firm has been handling the export clearance of M/s. Exceedo It Solutions (IEC- AZEPS4590G) since May-June 2024.

On being asked why the proprietor has not presented himself before this office till date he stated that we are not in contact with the exporter since long, therefore I am not aware about it.

On being asked whether the CHA has followed regulations laid by CBLR, 2018 during filing of the shipping bill for exporter he stated that we had done physical verification of the premise/address of the exporter. The exporter informed us that the subject goods covered under Shipping Bill No. 2978403 dated 05.08.2024 were procured locally by them and they want to export, thus we filed Shipping bills based on the KYC documents of the exporter.

He further stated that we would like to say that we are a genuine Custom Brokers having presence all over India. We work diligently in case of all the export shipment filed by us. I would like to assert that in future, we would cooperate with the customs authorities in the ongoing investigation.

14. 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 Bill or bill of Export, shall make and subscribe to a declaration as to the truth of its contents.
- (3) The Exporter who presents a Shipping Bill or bill of Export under this section shall ensure the following, namely:-
 - (a) the accuracy and completeness of the information given therein;
 - (b) the authenticity and validity of any document supporting it; and
 - (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

SECTION 113(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 utilisation 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).

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

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

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

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

for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), or any other law, or any scheme of the Central Government, for the time being in force, by such person] or his agent or employee and such instrument is utilized under the Provisions of this Act or the Rules or regulations made or notifications issued there under, by a person other than the person to whom the instrument was issued, the duty relatable to such utilization of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued:

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

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

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

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

date of such erroneous refund, as the case may be, up to the date of payment of such duty.

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

(a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and

(b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.

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

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

Rule 17: Repayment of erroneous or excess payment of drawback and interest.

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

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

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.

Whereas, from the investigation, the following facts emerge that:

15.1 M/s. Exceedo IT Solutions (IEC-AZEPS4590G) having its registered office address at R-5, Office no. 207, 2nd floor, Rita Block, Main Market, Shahdara, Delhi, Delhi East-110092 had filed Shipping Bill No. 2978403 dated 05.08.2024 through their Customs Broker M/s. Indo-Foreign (Agents) Pvt. Ltd. (11/1484). The re-determined FOB value of the said goods covered under the abovementioned Shipping Bill comes to Rs. 12,04,249.17 as against the declared FOB value of Rs. 15,73,150.83. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 44,048.22 and RoDTEP of Rs. 11,012.06 whereas they were eligible for Drawback of Rs. 22,880.73 and RoDTEP of Rs. 8,429.74 respectively. (as tabulated in Table-IV above).

15.2 As can be seen from the Table-IV above, based on the Market Enquiry conducted on 21.08.2024, it appears that the goods declared by the Exporter in the Shipping Bill No. 2978403 dated 05.08.2024 have been mis-declared in terms of their value. During the Market Enquiry it was found that the value of the goods filed under the said Shipping Bill were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The Export incentive such as Drawback & RoDTEP 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. Exceedo IT Solutions (IEC-AZEPS4590G) had (i) mis-declared the impugned goods in terms of their value and composition, (ii) attempted to defraud the Government by claiming undue higher amount of Drawback and (iii) RoDTEP 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.

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

15.4 As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there 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 Bill as Rs. 15,73,150.83 whereas the re-determined FOB value after conducting the Market Survey was Rs. 12,04,249.17 only and hence higher Drawback & RoDTEP and other Export incentives were attempted to be 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.

15.5 As the goods were attempted to be Exported by mis-declaration for which confiscation is proposed. However, the drawback & RoDTEP claim in the live Shipping Bill as mentioned in Table-I is not demanded since the goods were cleared for Provisional Export without disbursing the Export incentives to the Exporter.

15.6 The description of the goods was not found 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.

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

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

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

15.10 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. 15,73,150.83 to Rs. 12,04,249.17 as per the Market Enquiry conducted of the subject goods.

15.11 With respect to the Exporter M/s. Exceedo IT Solutions (IECAZEPS4590G), State GST Delhi, Ward 84 vide its letter informed that M/s. Exceedo IT Solutions (GSTIN- 07AZEPS4590G1Z1) is found '**Non-existing**' at its principal place of business i.e. Hence, from the above facts, it emerged that the Exporter is a paper-based firm and a fly by night operator and was established only to Export inferior goods to claim higher export incentives. Therefore, it appears that the Exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them. Also, Summonses to the Exporter have been dispatched to Exporter's address mentioned in the IEC by this office. However, the summonses sent via speed post returned to this office with the remark that the Item returned Addressee left without instructions. Also, Summonses have been sent through the e-mail address provided by the Exporter in their official correspondence with this office. However, the exporter did not turn up for deposing their statement nor provided the details/documents for verification of Supply chain. The GST status of the Exporter was ascertained from the GST Portal that Exporter filed the GSTR-1 and GSTR-3B up to November-2024. The GST registration was obtained on 21.01.2023 and the same was **suspended** on 31.12.2024, hence, it appears that the Exporter is **non-genuine**. Also, Authorized person on the behalf of the Exporter in his statement dated 02.01.2025 stated that he will submit the tax invoices and mode of payment in 03 working days but till date Exporter had not submitted the same. Also, he added that he didn't remember the details of the suppliers currently. Hence, it appears that the purchase tax invoices from domestic Supplier are manipulated & fraudulently obtained in collusion from the supplier with a malafide intention to utilize 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.

It is also pertinent to mention here that the Exporter M/s. Exceedo IT Solutions (IEC-AZEPS4590G) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value of the impugned goods. The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with malafide intent to avail undue/excess export benefits in form of Drawback, Rosctl and other export benefits. Therefore, the Exporter also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional misdeclaration. Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. since the FOB value of the said goods which were provisionally exported have been re-determined and also export incentives are redetermined, the IGST payable/the refund or ITC available to the exporter also gets redetermined. Hence, the Exporter M/s. Exceedo IT Solutions (IEC-AZEPS4590G) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

15.12 It further appears that the Exporter M/s. Exceedo IT Solutions (IECAZEPS4590G) 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 provide the undue advantage to the Exporter with malafide intent to avail undue/excess Export benefits in form of Drawback, RoDTEP and other Export benefits. Therefore, M/s. Exceedo IT Solutions (IEC-AZEPS4590G) also liable for penalty in terms of Section 114 AA of Customs Act, 1962 for this intentional mis-declaration.

15.13 For the past Shipping Bills as mentioned in Table-VI wherein foreign remittance have been not received by the Exporter as per ICES 1.5 and thereby in a manner which rendered the said goods liable for confiscation in terms of Provisions of Section 113(ia) & 113(ja) of the Customs Act, 1962. The Export incentive claimed by the Exporter in these Shipping Bill are also liable to be demanded from them in terms of Section 75 and 75A of the Customs Act 1962 read with Rule 18 of the drawback Rules, 2017 & Section 28AAA and Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.

15.14 As above discussed, the Exporter has obtained Drawback & RoSCTL/RoDTEP by fraud, collusion, wilful misstatement or suppression of facts without realizing the BRC for the Past Shipping Bills mentioned in Table VI. Hence, it appears that the M/s Exceedo IT Solutions (IEC-AZEPS4590G) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 since the export incentives have been claimed and availed without receipt of the foreign remittance in Shipping Bills filed by the Exporter as mentioned at Table-VI above.

15.15 The Custom Broker M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA License No. 11/1484) failed to ascertain the veracity and genuineness of the Exporter firm M/s. Exceedo IT Solutions (IEC-AZEPS4590G). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, as stated by the CB, they have merely taken copies of the IEC and GST registration from the Exporter and started filing Shipping Bills on their behalf. The CB in his statement stated that exporters were verbally guided to submit the necessary documents via email and indicate whether they intended to claim export benefits. Based on the documents, a checklist was created, sent to the exporter for approval, and then the Shipping Bill was filed on ICEGATE after the exporter's confirmation. But no proof in this regard is submitted by the CB. Also, they had no contact with the exporter for a considerable period, and he was unaware of the reasons for non-compliance of the Summons issued to the Exporter. 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 as Jurisdictional GST communicated this office about **non-existent** of the Exporter at PPOB. 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.

16. Now, M/s. Exceedo IT Solutions (IEC-AZEPS4590G) having its registered office at R-5, Office no. 207, 2nd floor, Rita Block, Main Market, Shahdara, Delhi, Delhi East-110092 are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, 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. 15,73,150.83 covered under the Shipping Bill No. 2978403 dated 05.08.2024 should not be rejected and re-determined to Rs. 12,04,249.17 under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

(ii) The drawback of Rs. 44,048.22 and RoDTEP of Rs. 11,012.06 claimed in the Shipping Bill No. 2978403 dated 05.08.2024 should not be re-determined to Drawback of Rs. 22,880.73 and RoSCTL of Rs. 8,429.74 respectively, since the goods were cleared for Provisional Export.

(iii) The said impugned Export goods covered under the Shipping Bill No. 2978403 dated 05.08.2024 having total declared FOB value of Rs. 15,73,150.83 which appear to be mis-declared in terms of value, should not be confiscated under the Provisions of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.

(iv) Penalty should not be imposed on M/s. Exceedo IT Solutions (IECAZEPS4590G) under Section 114(iii) and 114AA of the Customs Act, 1962 for the above violation.

(v) Penalty should not be imposed on M/s. Exceedo IT Solutions (IECAZEPS4590G) under Section 114AC of the Customs Act, 1962 for the above violation.

(vi) The goods pertaining to Shipping Bill mentioned at Sr. No. 01 and 02 of Table-VI should not be held liable for confiscation under the Provisions of Section 113(ia) and 113(ja) of the Customs Act, 1962 since the Export benefits of Drawback and Rosctl have been availed and taken by the Exporter without

realising the Export proceeds i.e. on account of non-receipt of foreign remittance of the value of Export.

(vii) The drawback amount of Rs. 80,799/- claimed in Shipping Bill mentioned at Sr. No. 01 and 02 of Table-VI above should not be recovered on account of non-receipt of remittance in and should not be demanded from the Exporter along with applicable interest under Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017.

(viii) The ROSCTL amount of Rs. 1,26,900/- claimed in Shipping Bill mentioned at Sr. No. 01 and 02 of Table-VI above should not be recovered on account of non-receipt of remittance in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.

(ix) Penalty should not be imposed on M/s. Exceedo IT Solutions (IECAZEPS4590G) under Section 114(iii) and 114AA of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-VI filed by the Exporter.

(x) Penalty should not be imposed on M/s. Exceedo IT Solutions (IECAZEPS4590G) under Section 114AB of the Customs Act, 1962 since the export incentives have been claimed and availed without receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-VI filed by the Exporter.

(xi) The Bond should not be enforced and Bank Guarantee of Rs. 50,000/- (Rupees Fifty Thousand Only) at the time of Provisional Release of the goods for Export, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

17. Further, M/s. Indo-Foreign (Agents) Pvt. Ltd. (11/1484), Raheja Arcade, 4th Floor, Office No. 408, Plot No. 61, Sector-11, CBD Belapur, Navi Mumbai are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, CEAC, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why Penalty should not be imposed on them under Section 114(iii) and 114AA of the Customs Act, 1962 for violation of regulation 10(n) of CBLR, 2018.

18. The noticee 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.

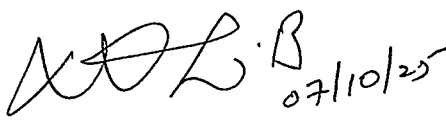
19. In case the notice is eligible to avail the facility of settlement of the case as per the Chapter XIVA of the Customs Act, 1962, and interested in the same, he may apply to the Settlement Commission as per prescribed procedure and also inform the same to the Adjudicating Authority

20. This show cause notice is issued only in respect of issues discussed in the show cause notice and the goods mentioned against the Shipping Bill discussed herein above.

21. 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.

22. 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.

23. 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.


07/10/25

(RAGHU KIRAN B.)

Additional Commissioner of Customs,
CEAC, NS-II, JNCH

To,

1. M/s. Exceedo IT Solutions (IEC-AZEPS4590G)
R-5, Office no. 207, 2nd floor, Rita Block, Main Market,
Shahdara, Delhi, Delhi East-110092.
2. M/s. Indo-Foreign (Agents) Pvt. Ltd. (11/1484)
Raheja Arcade, 4th Floor, Office No. 408, Plot No. 61,
Sector-11, CBD Belapur, Navi Mumbai

Copy to:

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

Annexure – I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill No. 2978403 dated 05.08.2024
RUD-II	Panchanama dated 19.08.2024
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated on 21.08.2024
RUD-V	Provisional Release for Export Letter dated 09.09.2024.
RUD-VI	Reply letter dated 19.11.2024 for verification of genuineness of the Exporter from GST.
RUD-VII	Copy of statement of Shashikant Gabaji Nalawade, authorized representative of exporter M/s. Exceedo IT Solutions (IECAZEPS4590G) dated 02.01.2025.
RUD-VIII	Copy of statement of Shri. Gabaji Mahadu Gunjal, Authorised Representative and G-Card holder of M/s. Indo-Foreign (Agents) Pvt. Ltd. (11/1484) dated 06.01.2025.

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

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

To,
Noticees,

1. M/s. Exceedo IT Solutions (IEC-AZEPS4590G)
R-5, Office no. 207, 2nd floor, Rita Block, Main Market,
Shahdara, Delhi, Delhi East-110092.
2. M/s. Indo-Foreign (Agents) Pvt. Ltd. (11/1484)
Raheja Arcade, 4th Floor, Office No. 408, Plot No. 61,
Sector-11, CBD Belapur, Navi Mumbai

Copy to:

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INDO-FOREIGN (AGENTS) PVT LTD

Indian Customs EDI System - Exports (ICES / E)

Shipping Bill For Export

INNSA1

on: 08/08/2024 12:48:03

Job: 598 Date: 05/08/2024 SB No: 2978403 Date: 05/08/2024

State Of Origin: DELHI

Porter's Name

Consignee's

Name

EC No : AZEPS4590G(0) Type : MERCHANT PAN : AZEPS4590G

EXCEEDO IT SOLUTIONS

SECOND FLOOR, R-5, RITA BLOCK, RITA
BLOCK MAIN MARKET, SHAKARPUR, NEW
DELHI, SHAHDARA, 110092 DELHI

GST : GSN - 07AZEPS4590G1Z1

No

Shed 1

E-24

KRV GENERAL TRADING LLC

1, TEXTILE MARKET, ALI BIN ABI
TALIB STREET, BUR DUBAI, 47725,
DUBAI UNITED ARAB EMIRATES UNITED ARAB
EMIRATES

Port of Loading (INNSA1) : NHAVA SHEVA SEA

Final Desitination Country (AE): UNITED ARAB EMIRATES

Final Desitination Port : SHARJAH
(AESHJ)

Port of Discharge (AESHJ) : SHARJAH

Country of Discharge (AE) : UNITED ARAB EMIRATES

Marks & Nos : AS PER INVOICE

Forex Bank Account : 0

Authorised Dealer Code : 6100380

I.F.S. Code No :

Drawback Account No :

ST/Excise Regn :

No of Packages : 178 PKG

Net Weight : 4636.000 KGS

Gross Weight : 4654.000 KGS

No of Containers : 0

Nature of Cargo : C

Rotation No :

FOB Value (Rs.) : 1573150.83

RODTEP Amount: 11012.06

Drawback : 44048.22

Amount

ROSCTL Amount : 0.00

Invoice Details Serial No : 1

Invoice Value (USD) : 18987.94 (Rs. 1573150.83)

FOB Value (USD) : 18987.94 (Rs. 1573150.83)

Nature of Contract : FOB

Invoice No : ES/24-25/10 Date : 05/08/2024

Drawback Amount(Rs) : 44048.22

Nature of Payment : DA (180 Days)

Exporter Contract No :

Exchange Rate : USD 1 = Rs 82.85

Rate Currency Amount

Buyer's Name

Insurance

Freight

Discount

Commission

Other Deduction

Packing Charges

MAHADEV INDUSTRIES FZC

400 M2 Q4-126 SAIF-ZONE SHARJAH U.A

0504644797 ZUBER SHEIKH

MAHADEVINDUSTRIES2025@GMAIL.COM

SI.No	RITC Code	Item Description	Quantity	Unit	Rate	Per	Unit	Total Value(FC)	FOB Value(INR)	Reward
								Declared PMV(INR)	Accepted PMV(INR)	
		Scheme Description								
		Manufacturer Details								
#Pkg	Transit Country	District				HAWB No	IGST Pymt	Tax Value (INR)	Tax Amount(INR)	End Use
1	54077400	POLYESTER PRINTED FABRICS GSM : 115+/-10%								19
	44158	SQM	0.43	Per 1	SQM			18987.94	1573150.83	YES
		DRAWBACK (DBK)						39.19	1730465.91	
#		NEW DELHI					LUT@0%	0.00	0.00	GNX100
Total		Tax Amount	0.00				Invoice Value	18987.94	1573150.83	FOB
Total		GST Amount	0.00				S/B Invoice Value	18987.94	1730465.91	PMV

Drawback Details

Inv SIno	Item SIno	Drawback No	Custom Rate	Drawback Rate	Custom Special Rate	Drawback Special Rate	Drawback Quantity	Drawback Amount
1	1	540702B	2.8	21.8/KGS			4636 KGS	44048.22

Package Details

Package From	Package To	Type	Package From	Package To	Type	Package From	Package To	Type	Package From	Package To	Type
01	178	PKG									

Info Details

Inv SIno	Item SIno	SQC Quantity	RODTEP Claim Rate	RODTEP Amount	GST Amount	CCS Amount	District Name	Trade Type	Info Code
							State Name		

1	1	44158 SQM	YES 0.7%	11012.06			0079 NEW DELHI 07 DELHI	NCPT	
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12
19/8/24

19/8/24

INDO-FOREIGN (AGENTS) PVT LTD

Indian Customs EDI System - Exports (ICES / E)

Shipping Bill For Export

INNSA1

ed on: 08/08/2024 12:48:03

Job: 598 Date: 05/08/2024 SB No: 2978403 Date: 05/08/2024

State Of Origin: DELHI

Supporting Document Details

Inv Item	IRN DRN	Doc Type	Place of Issue	Issue Date	Expiry Date	Issuing Party Beneficiary Party
1	2024080500114962	380000		05/08/2024		EXCEEDO IT SOLUTIONS
1	2024080500041672	Commercial invoice				KRV GENERAL TRADING LLC
1	2024080500114963	271000		05/08/2024		EXCEEDO IT SOLUTIONS
1	2024080500041672	Packing list				KRV GENERAL TRADING LLC
1	2024080500114964	022CO1		05/08/2024		EXCEEDO IT SOLUTIONS
1	2024080500041672	Self-Declaration on Customs Cases				KRV GENERAL TRADING LLC

Statement Details

Code-Type	Serial Nos Details
RD001-DEC	1/1, I/We, in regard to my/our claim under RoDTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

Invoice	Item	Agency	Document Name
-	-		Invoice
-	-		Packing List
Factory Stuffing	Sample Accompanied	Vessel Name & Voyes	Rotation No & Date
NO	NO		

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

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

Signature of Exporter/CHA with Date

P-1
19/8/24

P-2
19/8/24

19/8/24

PANCHANAMA dated 19.08.2024 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai – 410206

Pancha No. 1		Pancha No. 2	
Name	: Chetan kisan Rohokale	Name	: Navnath Bhau Date
Age	: 30	Age	: 35
Address	: Gavthan, Sarola Advai, Sarole Advai, Ahmadnagar, Jamgaon, Maharashtra 414103	Address	: Bhau Date, Pemdara, Pune, Maharashtra 412410
Occupation	: Service	Occupation	: Service
Mobile No.	: 9137321384	Mobile No.	: 7506044643

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 19.08.2024 at 13:15 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-410206 to witness the examination of goods of exporter M/s Exceedo IT Solutions (AZEPS4590G) covered under 01 Shipping Bill No. 2978403 dtd 05.08.2024 kept inside JWR CFS, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Gabaji M Gunjal, G-card holder of M/s. Indo Foreign (Agents) Pvt Ltd (CHA License No.11/1484) having Kardex No. 2114/2021. Then the officer explained to us that the exporter M/s Exceedo IT Solutions (AZEPS4590G) having address at Second floor, R-5, Rita Block, RITA Block Main Market, Shakarpur, Shahdara, Delhi 110092 filed 01 Shipping Bill No. 2978403 dtd 05.08.2024 through their Customs Broker M/s. Indo Foreign (Agents) Pvt Ltd (CHA License No.11/1484) for export of their consignment.

We were shown a copy of Hold letter No. 52/2024-25/SIIB(X) issued vide F.No. CUS/SIIB/ALT/463/2024-SIIB (E) hold of 01 Shipping Bill No 2978403 dtd 05.08.2024 filed by exporter M/s Exceedo IT Solutions (AZEPS4590G) through their authorized Customs Broker M/s. Indo Foreign (Agents) Pvt Ltd their respective export invoice & packing list.

Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 01 Shipping Bills No. 2978403 dtd 05.08.2024 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the area/location inside JWR CFS where the goods were found placed inside Shed No. I at location E-24. A total of 178 packages of Sb No. 2978403 dtd 05.08.2024 found placed at the said location. The goods were found to be packed in white transparent sheet of polypropylene. There after each of these 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.)	RoDTEP (in Rs.)	IGST
1.	2978403 dtd 05.08.2024	Polyester printed fabrics GSM 115+/-	1573150	44048	11012	LUT

P-1
19/8/24

P-2
19/8/24

19/8/24

		10%				
		RITC				
		54077400				

During 100% examination, goods covered under Shipping Bills No. 2978403 dtd 05.08.2024 were found as declared in terms of quantity as per checklist & shipping bill. The item description is polyester printed fabrics however, on visual appearance the fabric is white colored having knitted characteristics.

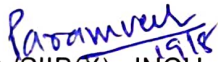
Thereafter, samples of the fabrics were drawn randomly in duplicate from the S/B No. 2978403 dtd 05.08.2024 in our presence. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having seen the drawn samples and sealing of the same in the presence of Shri Gabaji M Gunjal G-card holder of M/s. Indo Foreign (Agents) Pvt Ltd (CHA License No.11/1484)

All the goods pertaining to Shipping Bills No. 2978403 dtd 05.08.2024 were re-packed in the same packages and kept back inside Shed-I at the same location E-24 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. 2978403 dtd 05.08.2024, their respective Export Invoice and Packing List and other relevant documents as a token of having seen the same and being present during the examination.


The Panchanama running into 02 pages ended on the same place and same date i.e. 19.08.24 at 18:30 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.

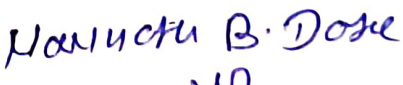
Drawn by me, on the 19th day of August 2024.


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

In presence of:


(Representative of CB)


19/8/24
Pancha-I


19/8/24
Pancha-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



F. No. CUS/SIB/ALT/463/2024-SIIB(E)

21/08/2024

To,

The Chemical Examiner

Grade- I (Incharge)

O/o Joint Director

JNCH Lab

Sub: Testing of sample pertaining to Shipping Bill No. 2978403 dated 05.08.2024 by M/s. Exceedo IT solutions (IEC: AZEPS4590G)- reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to SB No. 2978403 dated 05.08.2024 for testing purpose.

Sr.No	S/B No. & Date	Declared Description	No. of RSS
1.	2978403 dated 05.08.2024	Polyester Printed Fabrics GSM : 115+/-10%	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

Kapil
Appraiser
SIIB(X), JNCH

Encl: as above.

Lab No. 652 / SIIB CX CH 21/08/24

BIENO. 2978403 dt 05.08.24

Report: Sample as received is in the form of cut piece of white knitted fabric. It is wholly composed of spun yarns of polyester. It is other than printed fabrics. Sealed Remnant Sample Returned.

[Signature] 09.09.24.

BIJOYADITYA MONDAL
CHEMICAL ASSISTANT

[Signature]
09.09.2024

डॉ. पूर्णिमा मिश्रा / Dr. Purnima Mishra
रसायन परीक्षक ग्रेड-१ / Chemical Examiner Grade-1
जवाहरलाल नेहरू रसायनिक भवन प्रयोगशाला
Jawaharlal Nehru Chemical House Laboratory
न्यावा शेवा / Nhava Sheva

Market Enquiry Report of M/s. Exceedo IT solutions conducted on 21/08/2024


As approved by the competent authority, the undersigned officer from SIIB(X) along with Shri Gabaji M Gunjal, Authorized representative of Exporter, conducted a market survey of goods covered under Shipping Bill No. 2978403 dated 05.08.2024 presented for export by M/s Exceedo IT solutions (IEC: AZEPS4590G) . The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bill. Market enquiry was conducted on 21/08/2024 in the wholesale market near Masjid Bunder, Mumbai.

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

S/B No.	Item Description	<u>Shop 1</u>	<u>Shop 2</u>	<u>Shop 3</u>	Average wholesale price	PMV
		A.K. Enterprises 13/17, Shop No. 3, Noorie House, Chakla Street, Mumbai-400003	R.D Fashion 16 Nagdevi Street, NakhudaMohallah, Mumbai 400003	Farida Fashions 51, Kolsa Street, near rapid heights Tower, Mumbai-400003		
2978403 dated 05.08.2024	Polyester Printed Fabrics GSM 115 +/-10%	25	35	30	30.00	39.19

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.

Abhishek
21/08/24
(Abhishek Meena)
IO/SIIB(X)


(Shri Gabaji M Gunjal)
Authorized representative of Exporter

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



F.No. CUS/SIIB/ALT/463/2024-SIIB(E)

Date: .08.2024

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

Sir,

Sub: NOC for Provisional release of the goods for Export covered under Shipping Bill No. 2978403 dated 05.08.2024 of exporter M/s Exccedo IT solutions (IEC: AZEPS4590G) - reg.

Please refer to the subject mentioned above.

The Exporter M/s Exceedo IT solutions (IEC: AZEPS4590G) has filed 01 shipping bill No. 2978403 dated 05.08.2024 for export of Polyester Printed Fabrics. Based on the NCTC inputs, the same was hold by this unit vide hold letter dated 09.08.2024.

Red Flags by NCTC are as follows:

- All the exporters are Proprietorship firms.
- All the exporters have obtained IEC in the past two financial years ie., FY2022-23, 2023-24.
- As per e-way bill portal, supply chain of all exporters appears to be dubious/non-existent.
- All of them, except Exceedo IT solutions, had filed nil GST returns, no inward ITC, nil zero rated supply (as per the GSTR3B). (Copies attached.). SK GLOBAL had filed NIL value returns except some minor clearances shown in September 2023 & October 2023. However, SBs are filed for IGST refund under LUT. It appears a genuine exporter will not file nil return as he would like to take refund of duties paid by him.
- The details such as Description of the goods, Country of destination and consignee name are identical in case of all the exporters.
- The consigner/ buyer is 1) M/s KRV GENERAL TRADING LLC, U.A.E AND (2) MAHADEV INDUSTRIES FZC, SHARJAH, U.A.E in all the cases.
- The goods being exported is prone to mis-declaration and the country of destination is also sensitive.
- As the supply chain is non-existent, there is high possibility that the goods have been procured improperly without proper tax payment and the intent of the exporter is to avail undue ITC refund benefits.
- The goods under export could be locally procured, without proper payment

of taxes and may be of poor quality.

x. Given the above, there is high possibility of mis-declaration in terms of quality, quantity of goods, mis-classification, concealment and overvaluation to avail undue IGST / ITC refund for exports.

xi. Further, the possibility of a syndicate using the credentials of persons with meagre financial resources to create dummy entities with the intent to claim inadmissible export benefits cannot be ruled out.

Thereafter, the subject goods under 01 shipping bill were 100% examined by SIIB(X) under Panchanama dated 19.08.2024 wherein goods found as declared in terms of quantity as per checklist & shipping bill. The item description is Polyester printed fabrics however on visual appearance the fabric is white colored having knitted characteristics.

For valuation angle Market enquiry of the goods was conducted on 21/08/2024. 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	Rodtep Amount	Redetermined Rodtep Amount
2978403 dated 05.08.2024	Polyester Printed Fabrics GSM 115 +/-10%	1573150.83	1204249.168	44048.22324	33719.0	11012.05581	8429.74418
			TOTAL	44048.2	33719.0	11012.06	8429.74
			Difference		10329		2582.31

In view of the above, the value of the goods has been re-determined and

it is observed that the exporter has attempted to claim excess/undue export incentives in the form of Duty Drawback to the tune of Rs. 10329, RODTEP to the tune of Rs. 2582 by doing over-valuation of the goods. As further investigation is still pending with regard to DYCC test report, GST verification etc. Meanwhile, the exporter vide letter dated 21/08/2024 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 bill No. 2978403 dated 05.08.2024.

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

Yours Faithfully

Signed by Rahul Dhingra

Date: 23-08-2024 13:50:36

(Rahul Dhingra)

**Dy. Commissioner of Customs
SIIB (X), JNCH**

Encl:- Copy of shipping bills & packing list.

GOVERNMENT OF NCT OF DELHI
DEPARTMENT OF TRADE AND TAXES GNCT OF DELHI, WARD NO. 84
8TH FLOOR, VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI
PH: 011-23352310-4 EXTN 3038

No. T&T/Ward No. 84/2024/8152

Date:- 19/11/24

To,

The Assistant Commissioner of Customs
SIIB(X), NS-II, JNCH
Raigad, Maharashtra-400707

Sub:- Regarding genuineness of in **M/s EXCEEDO IT SOLUTIONS** (GSTIN-07AZEPS4590G1Z1)

Sir ,

With reference to your letter dt. 22.10.24 on the subject cited above, it is to bring to your kind notice that:-

1. M/s **EXCEEDO IT SOLUTIONS** (GSTIN- 07AZEPS4590G1Z1) is found 'Non-Existing' at its principal place of business i.e. "SECOND FLOOR , R-5 , RITA BLOCK , RITA BLOCK MAIN MARKET , Shakarpur , New Delhi , Shahdara , Delhi , 110092." as per GSTI Field Visit Report dated 28.10.24 (Copy enclosed) which is self explanatory.
2. M/s **EXCEEDO IT SOLUTIONS** (GSTIN- 07AZEPS4590G1Z1) is filing returns regularly as per data available on GST portal. Returns have been filed upto September 2024 as on date.
3. No Refund is availed by M/s **EXCEEDO IT SOLUTIONS** (GSTIN- 07AZEPS4590G1Z1) as per records available on GST portal till date.

As requested, the copies of GSTR-2A during the last one year is enclosed herewith for further necessary action at your end.

Yours faithfully,



GSTO
(Ward- 84)

Encl. as above

Form GST REG-30

[See rule 25]

Form for Field Visit Report

State Jurisdiction (Ward/Circle/Zone) Ward: 84

Name of the Officer:- ASHISH RANA

Date of Submission of Report:- (given below at S.No. 10)

Name of the taxable person:- **ANOOP SHARMA**GSTIN/UIN – **07AZEPS4590G1Z1 (EXCEEDO IT SOLUTIONS)**

Task Assigned by:- GST Officer (W-84)

Date and Time of Assignment of task:- 28.10.24 F/N

Sr. No	Particulars	Input
1	Date of Visit	28.10.2024
2	Time of Visit	05:00 PM
3	Location details : SECOND FLOOR , R-5 , RITA BLOCK , RITA BLOCK MAIN MARKET , Shakarpur , New Delhi , Shahdara , Delhi , 110092	
	Latitude: North/West – Bounded By: -	Longitude: South /East– Bounded By: -
4	Whether address is same as mentioned in application.	Yes
5	Particulars of the person available at the time of visit	
	(i) Name	NA
	(ii) Father's Name	NA
	(iii) Residential Address	NA
	(iv) Mobile Number	8810502436
	(v) Designation / Status	NA
	(vi) Relationship with taxable person, if applicable.	NA
6	Functioning status of the business	NO(NON-EXISTING)
7	Details of the premises	
	Open Space Area (in sq m.) (approx.)	00
	Covered Space Area (in sq m.)(approx.)	00
	Floor on which business premises located	00
8	Documents verified	No (as per GST Registration Certificate)
9	Upload photograph of the place with the person who is present at the place where site verification is conducted	
10	Comments (not more than < 1000 characters> <i>At the time of visit, no such firm was found existing at the given address. The registered mobile of the proprietor was also switched off.</i> Place : Delhi Date: 29.10.2024	Signature <i>Ashish</i> 29.10.2024 Name of the Officer: ASHISH RANA Designation: GST INSPECTOR Jurisdiction: WARD : 84



TRUE SMILE DENTAL CARE

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Cert. Endodontics

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Regn. No. : A-15954

Morning : Timing : 10 am to 2.00 pm

Evening : 3.00 pm to 9.00 pm

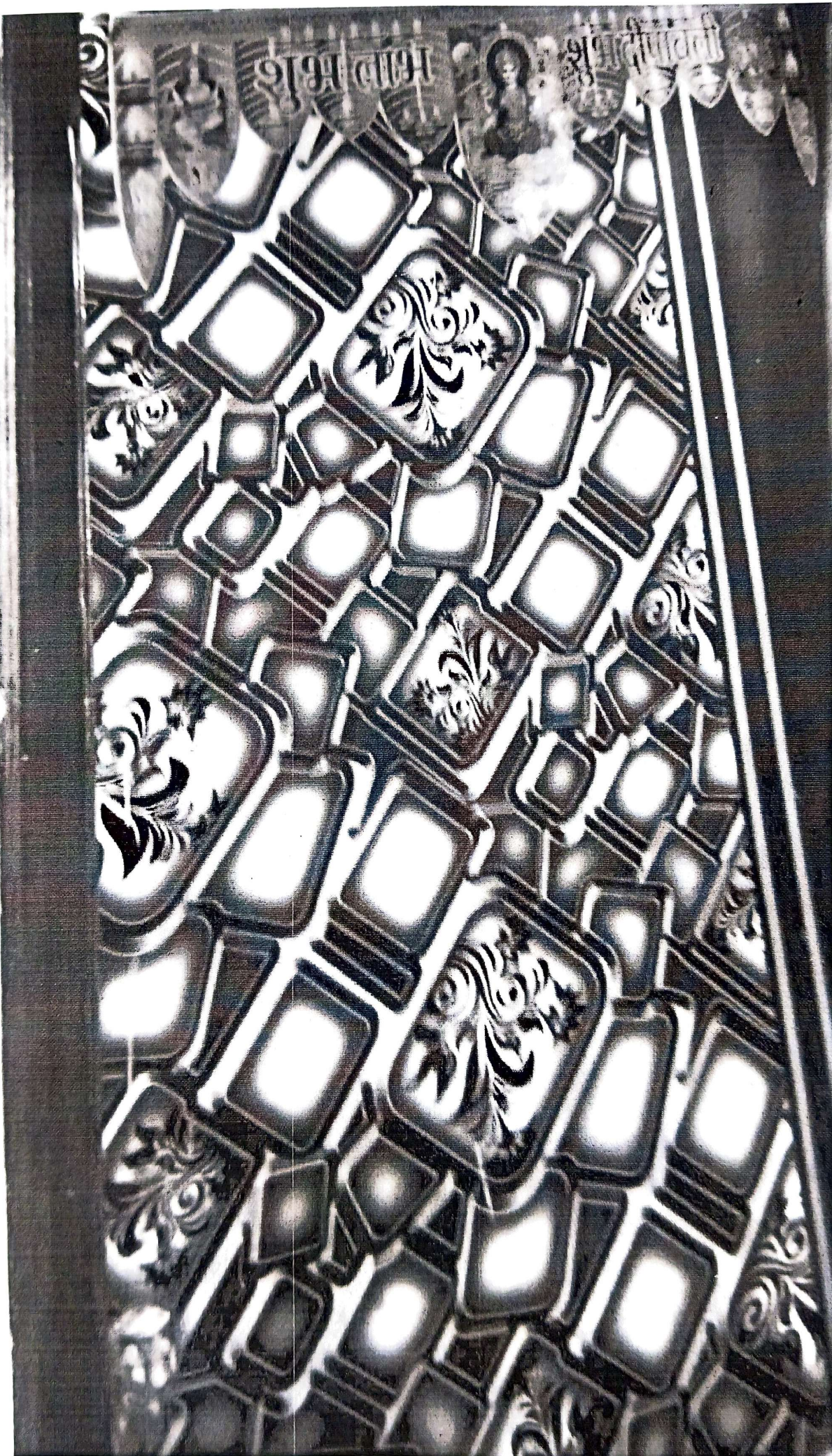
Sunday Open

Contact : +91-9990951800

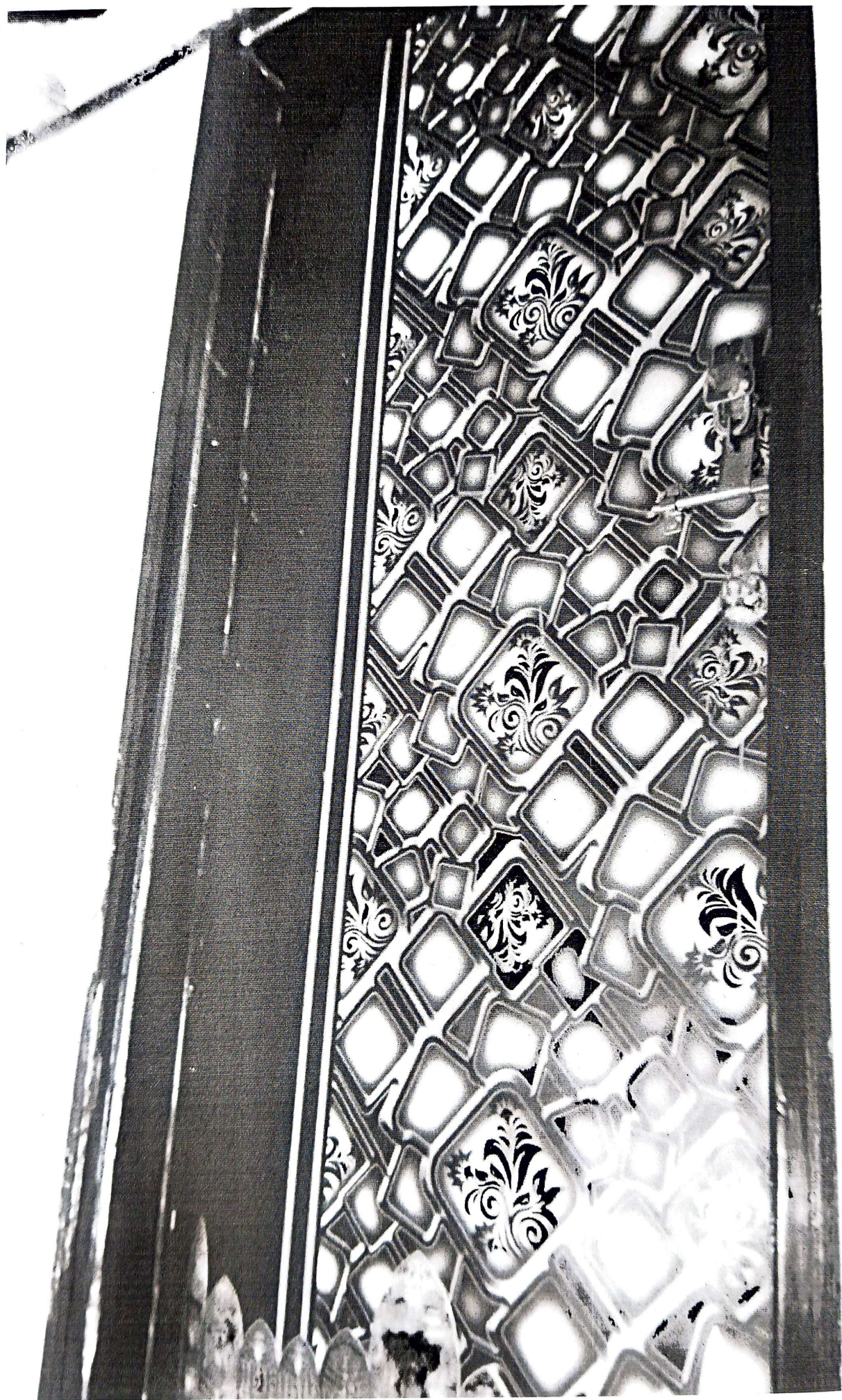
R-5, Office No.-1, Ground Floor, Rathore Complex Main Market, Shak



Treatment Room







GOVERNMENT OF NCT OF DELHI, OFFICE OF ASSISTANT COMMISSIONER
DEPARTMENT OF TRADE AND TAXES (WARD-84)
8TH FLOOR, VYAPAR BHAWAN, NEW DELHI-110002

No. W-84/T&T/2024

18310

Dated:- *30/10/24*

To,

Sh. Itha Ramalingeswara Rao
Asstt. Commissioner of Customs
SIIB (X), NS-II, Jawaharlal Nehru Custom House,
Nhava Sheva, Dist.- Raigad, Maharashtra-400707

Sub:- Verification of genuineness of Exporter M/s Exceedo IT Solutions (GSTIN:- 07AZEPS4590G1Z1).

Sir,

With reference to your letter no. F.No CUS/SIIB/ALT/463/2024-SIIB(E)JNCH dated 22.10.2024 on the subject cited above vide which you requested to provide the following documents in r/o M/s Exceedo IT Solutions (GSTIN:- 07AZEPS4590G1Z1).

Sl. No.	Documents asked	Documents attached
1	Whether the GSTIN holder, M/s M/s Exceedo IT Solutions (GSTIN:- 07AZEPS4590G1Z1) is existent at the declared premises, Physical verification of the premises/declared places may be please be go done.	As per GSTI report no such firm was found existing at given address (enclosed)
2	Verify the genuineness of the M/s Exceedo IT Solutions (GSTIN:- 07AZEPS4590G1Z1).	GSTI report enclosed
3	Whether the M/s Exceedo IT Solutions (GSTIN:- 07AZEPS4590G1Z1) has filed the GST returns regularly or otherwise.	Return has been filed till September, 2024.
4	Verify the genuineness of Input Tax Credit/IGST refund availed by M/s Exceedo IT Solutions (GSTIN:- 07AZEPS4590G1Z1). The copies of GSTR-2A during the last one year may please be provided for further necessary action at this end.	Copies enclosed

This is for your information and further necessary action at your end.

Encls: As above

Yours faithfully

Copy to:-

Assistant Commissioner/GSTO (BIU), DT&T



Form GST REG-30

[See rule 25]

Form for Field Visit Report

State Jurisdiction (Ward/Circle/Zone) Ward: 84

Name of the Officer:- ASHISH RANA

Date of Submission of Report:- (given below at S.No. 10)

Name of the taxable person:- **ANOOP SHARMA**GSTIN/UIN – **07AZEPS4590G1Z1 (EXCEEDO IT SOLUTIONS)**

Task Assigned by:- GST Officer (W-84)

Date and Time of Assignment of task:- 28.10.24 F/N

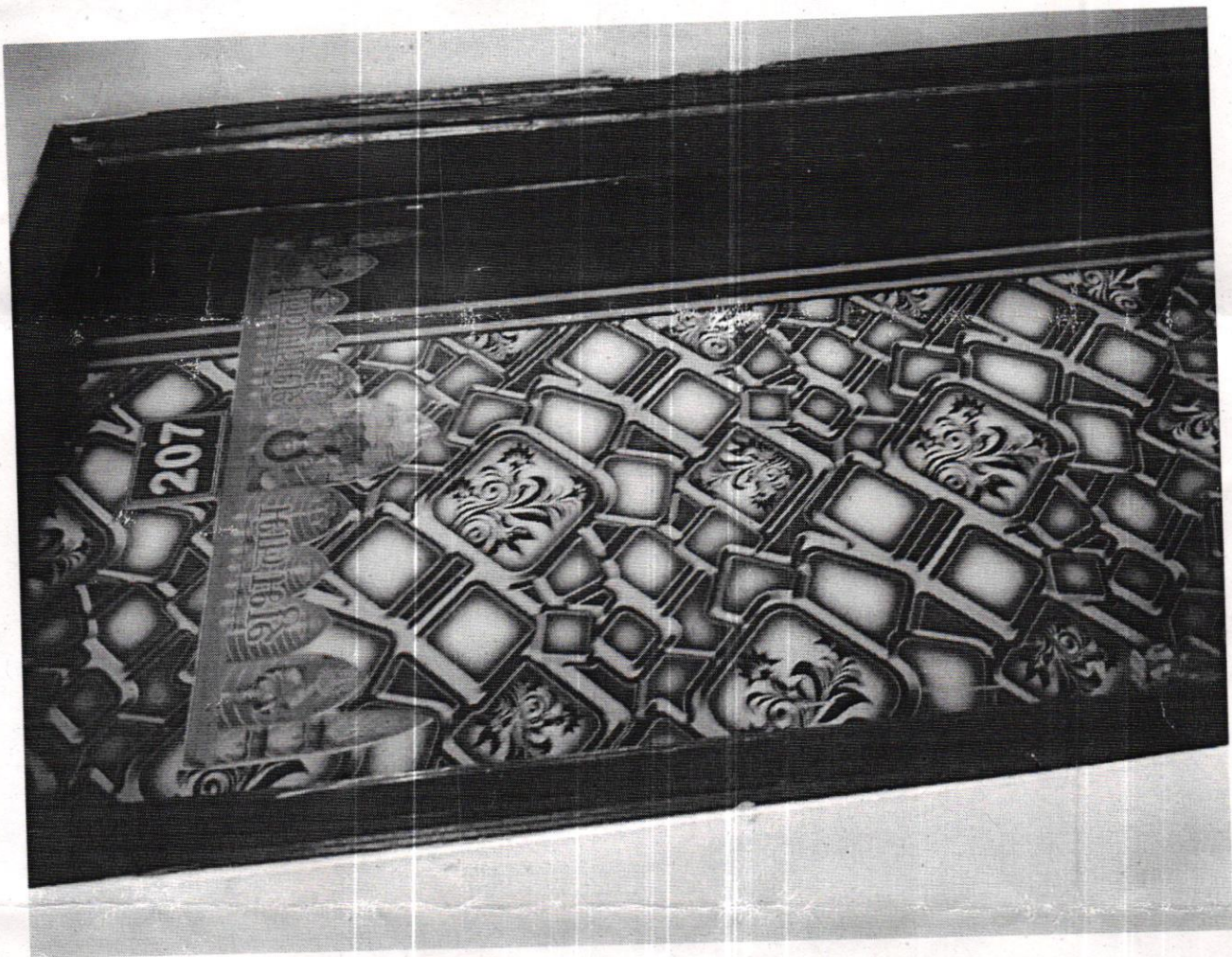
Sr. No	Particulars	Input
1	Date of Visit	28.10.2024
2	Time of Visit	05:00 PM
3	Location details : SECOND FLOOR , R-5 , RITA BLOCK , RITA BLOCK MAIN MARKET , Shakarpur , New Delhi , Shahdara , Delhi , 110092	
	Latitude: North/West – Bounded By: -	Longitude: South /East– Bounded By: -
4	Whether address is same as mentioned in application.	Yes
5	Particulars of the person available at the time of visit	
(i)	Name	NA
(ii)	Father's Name	NA
(iii)	Residential Address	NA
(iv)	Mobile Number	8810502436
(v)	Designation / Status	NA
(vi)	Relationship with taxable person, if applicable.	NA
6	Functioning status of the business	NO(NON-EXISTING)
7	Details of the premises	
	Open Space Area (in sq m.) (approx.)	00
	Covered Space Area (in sq m.)(approx.)	00
	Floor on which business premises located	00
8	Documents verified	No (as per GST Registration Certificate)
9	Upload photograph of the place with the person who is present at the place where site verification is conducted	
10	Comments (not more than < 1000 characters> <i>At the time of visit, no such firm was found existing at the given address. The registered mobile of the proprietor was also switched off.</i>	

Place : Delhi

Date: 29.10.2024

Signature *Ashish*
29.10.24

Name of the Officer: ASHISH RANA
Designation: GST INSPECTOR
Jurisdiction: WARD : 84





Goods and Services Tax

Taxable inward

GSTIN of supplier	Trade/Legal name of the Supplier	Invoice details			Place of supply	Supply Attract Reverse	Rate (%)	Taxable Value (₹)	Tax A	
		Invoice number	Invoice type	Invoice Date					Integrated Tax (₹)	Central Tax (₹)
07AAAACC6106G4Z0	CANARA BANK	0701102330316589	R	31-10-2023	590 Delhi	N	18	500	0	45
07AAAACC6106G4Z0	CANARA BANK	0701102330316589-Total	R	31-10-2023	590 Delhi	N	-	500	0	45
07AABCT0020H1ZY	THE FEDERAL BANK LIMITED	2311090406861587	R	09-11-2023	89 Delhi	N	18	75	0	7
07AABCT0020H1ZY	THE FEDERAL BANK LIMITED	2311090406861587-Total	R	09-11-2023	89 Delhi	N	-	75	0	7
07AAAACC6106G4Z0	CANARA BANK	0701112330326093	R	30-11-2023	590 Delhi	N	18	500	0	45
07AAAACC6106G4Z0	CANARA BANK	0701112330326093-Total	R	30-11-2023	590 Delhi	N	-	500	0	45
07AAAAC3373J1Z8	THE KARUR VYSYA BANK LTD	0701122300030254	R	31-12-2023	59 Delhi	N	18	50	0	4.5
07AAAAC3373J1Z8	THE KARUR VYSYA BANK LTD	0701122300030254-Total	R	31-12-2023	59 Delhi	N	-	50	0	4.5
07AANCP5323K1Z3	PREFERRED TECHNO SERVICES PRIVATE LIMITED	Gst-05	R	12-12-2023	3103341 Delhi	N	18	2629950	0	236695.5
07AANCP5323K1Z3	PREFERRED TECHNO SERVICES PRIVATE LIMITED	Gst-05-Total	R	12-12-2023	3103341 Delhi	N	-	2629950	0	236695.5

Supplies received from registered persons

Cess (₹)	GSTR-1/IFF/GST R-1A/5		GSTR-1/IFF/GST R-1A/5		GSTR-3B Filing Status	Amendment made, if any	Tax Period in which	Effective date of cancellation	Source	IRN	IRN date
	GSTR-1/IFF/GST R-1A/5	GSTR-1/IFF/GST R-1A/5	GSTR-1/IFF/GST R-1A/5	GSTR-1/IFF/GST R-1A/5							
45	0 Y	10-Nov-23	Oct-23	Y							
45	0 Y	10-Nov-23	Oct-23	Y							
7	0 Y	09-Dec-23	Nov-23	Y							
7	0 Y	09-Dec-23	Nov-23	Y							
45	0 Y	10-Dec-23	Nov-23	Y							
45	0 Y	10-Dec-23	Nov-23	Y							
4.5	0 Y	11-Jan-24	Dec-23	Y							
4.5	0 Y	11-Jan-24	Dec-23	Y							
236695.5	0 Y	10-Jan-24	Dec-23	Y				13-Jun-23			
236695.5	0 Y	10-Jan-24	Dec-23	Y				13-Jun-23			

INCP5323K1Z3	PREFERRED TECHNO SERVICES PRIVATE LIMITED	Gst-08	R		12-12-2023	4265553	Delhi	N	18	3614875	0	325338.8
ANCP5323K1Z3	PREFERRED TECHNO SERVICES PRIVATE LIMITED	Gst-08-Total	R		12-12-2023	4265553	Delhi	N		3614875	0	325338.8
7AAACC6106G4Z0	CANARA BANK	0701122330893133	R		31-12-2023	590	Delhi	N	18	500	0	45
07AAACC6106G4Z0	CANARA BANK	0701122330893133-Total	R		31-12-2023	590	Delhi	N		500	0	45
07AAACC6106G4Z0	CANARA BANK	0701012440308320	R		31-01-2024	590	Delhi	N	18	500	0	45
07AAACC6106G4Z0	CANARA BANK	0701012440308320-Total	R		31-01-2024	590	Delhi	N		500	0	45
07AABCT0020H1ZY	THE FEDERAL BANK LIMITED	2402100437917421	R		10-02-2024	89	Delhi	N	18	75	0	7
07AABCT0020H1ZY	THE FEDERAL BANK LIMITED	2402100437917421-Total	R		10-02-2024	89	Delhi	N		75	0	7
07AAACT3373J1Z8	THE KARUR VYSYA BANK LTD	0701032400029853	R		31-03-2024	6.49	Delhi	N	18	5.49	0	0.5
07AAACT3373J1Z8	THE KARUR VYSYA BANK LTD	0701032400029853-Total	R		31-03-2024	6.49	Delhi	N		5.49	0	0.5
33AAACT3373J1ZD	THE KARUR VYSYA BANK LTD	3301032401837336	R		31-03-2024	5.9	Delhi	N	18	5	0.9	0
33AAACT3373J1ZD	THE KARUR VYSYA BANK LTD	3301032401837336-Total	R		31-03-2024	5.9	Delhi	N		5	0.9	0
07AAACC6106G4Z0	CANARA BANK	0701032440897220	R		31-03-2024	590	Delhi	N	18	500	0	45

	0 Y	10-Jan-24	Dec-23	Y	13-Jun-23
45	0 Y	10-Jan-24	Dec-23	Y	13-Jun-23
45	0 Y	12-Jan-24	Dec-23	Y	
45	0 Y	12-Jan-24	Dec-23	Y	
45	0 Y	09-Feb-24	Jan-24	Y	
7	0 Y	06-Mar-24	Feb-24	Y	
7	0 Y	06-Mar-24	Feb-24	Y	
0.5	0 Y	11-Apr-24	Mar-24	Y	
0.5	0 Y	11-Apr-24	Mar-24	Y	
0	0 Y	11-Apr-24	Mar-24	Y	
0	0 Y	11-Apr-24	Mar-24	Y	
45	0 Y	12-Apr-24	Mar-24	Y	

0710664Z0	CANARA BANK	0701032440897220-Total	R	31-03-2024	590	Delhi	N	-	500	0
0710664Z0	THE KARUR VYSYA BANK LTD	0701042400009385	R	30-04-2024	590	Delhi	N	18	500	0
0710664Z0	THE KARUR VYSYA BANK LTD	0701042400009385-Total	R	30-04-2024	590	Delhi	N	-	500	0
0710664Z0	CANARA BANK	0701052440271853	R	31-05-2024	236	Delhi	N	18	500	0
0710664Z0	CANARA BANK	0701052440271853-Total	R	31-05-2024	236	Delhi	N	-	500	0
0710664Z0	THE KARUR VYSYA BANK LTD	0701062400028544	R	30-06-2024	13.57	Delhi	N	18	200	18
0710664Z0	THE KARUR VYSYA BANK LTD	0701062400028544-Total	R	30-06-2024	13.57	Delhi	N	-	200	18
0710664Z0	THE KARUR VYSYA BANK LTD	3301072400842020	R	31-07-2024	11.8	Delhi	N	18	11.49	1.04
0710664Z0	THE KARUR VYSYA BANK LTD	3301072400842020-Total	R	31-07-2024	11.8	Delhi	N	-	11.49	1.04
0710664Z0	THE KARUR VYSYA BANK LTD	3301082400724308	R	31-08-2024	5.9	Delhi	N	18	10	1.8
0710664Z0	THE KARUR VYSYA BANK LTD	3301082400724308-Total	R	31-08-2024	5.9	Delhi	N	-	10	1.8
0710664Z0	THE KARUR VYSYA BANK LTD	0701092400027956	R	30-09-2024	366.65	Delhi	N	18	5	0.9
0710664Z0	THE KARUR VYSYA BANK LTD							310.73	0	27.96

[illegible]

07AAACT3373J1Z8	THE KARUR VYSYA BANK LTD	0701092400027956-Total	R	30-09-2024	366.65	Delhi	N	-	310.73	0	27.96
27AAACT3373J1Z6	THE KARUR VYSYA BANK LTD	2701092400066500	R	30-09-2024	34.81	Delhi	N	18	29.5	5.31	0
27AAACT3373J1Z6	THE KARUR VYSYA BANK LTD	2701092400066500-Total	R	30-09-2024	34.81	Delhi	N	-	29.5	5.31	0

[illegible]

Statement of Shri Shashikant Gabaji Nalawade, authorized representative of exporter M/s Exceedo IT Solutions (IEC-AZEPS4590G) recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Export) situated at 6th floor, Room no. C604, JNCH, Nhava Sheva, Dist.-Raigad- 400707 on 02.01.2025.

In pursuance of Summons CBIC-DIN- 20241278NT000000C95C dated 23.12.2024, issued by Shri Milan, Superintendent, SIIB(X), I present myself to give statement u/s 108 of the Customs Act, 1962. I have been explained the provisions of Section 108 of Customs Act, 1962. I have been also explained that giving false evidence under this statement is an offence punishable under section 193 of the Indian Penal Code, 1860/ corresponding section of Bharatiya Nyaya Sanhita, 2023. I am also informed that this statement of mine can be used as evidence against me in any court of law, or for any adjudication proceedings. Having been understood the provisions of Section 108 of the Customs Act, 1962; I am giving my true, correct and voluntary statement which is as follows.

Name in full:	Shashikant Gabaji Nalawade
Date of Birth:	22.08.1974
Father's name:	Shri Vimal Gabaji Nalawade
Present residential address:	JN-1, Building no. 22, Wing-B, Room no 3, Sector-9, Behind Shabari Hotel, Vashi, Navi Mumbai-400703.
Educational Qualification:	12 th
Languages known:	Hindi, English and Marathi
Occupation:	Service
Income Tax PAN:	ADSPN1281H
Mobile no.:	9833239009
Aadhar Number:	8106 1868 3336

Q1. Are you authorized by the firm M/s Exceedo IT Solutions (IEC-AZEPS4590G) to record statement on behalf of the exporter?

Ans Yes, I am authorized by the exporter M/s Exceedo IT Solutions (IEC-AZEPS4590G) to record statement on behalf of the exporter and I am submitting authority letter for your reference.

Q2. Give a brief description of the firm M/s Exceedo IT Solutions (IEC-AZEPS4590G).

Ans Office address of the firm R-5, Office no. 207, 2nd floor, Rita Block, Main Market, Shahdara, Delhi, Delhi East-10092. The exporter is a merchant exporter. The firm mainly exports RMGs and textiles through Nhava Sheva, Port.

Q3. Do the exporter files the GST returns regularly?

Ans Yes, the exporter files GSTR regularly till the last shipment. After that the exporter has shut down business. I will submit the copies of the same for your reference in 03 days.

Q4. Did the exporter file the shipping bill no. 2978403 dated 05.08.2024?

Ans Yes, the exporter M/s Exceedo IT Solutions (IEC-AZEPS4590G) filed the shipping bill no. 2978403 dated 05.08.2024 through CHA M/s Indo Foreign (Agents) Pvt. Ltd.

Q5. In case of present shipping bill no. 2978403 dated 05.08.2024, the goods were polyester fabrics. From where did the exporter procure the goods?

Ans The exporter M/s Exceedo IT Solutions (IEC-AZEPS4590G) has obtained goods from Surat. I don't remember the details of supplier currently.

Q6. Please provide the invoices to support your claim. How the payment was done to the supplier of goods?

Ans I will provide the invoice in 03 days as currently I am not having the invoice. The goods were purchased from the supplier on credits. Payment was to be made after 180 days to the supplier.

Q7. How did the exporter get the order from foreign buyer? The country of destination also appears to be sensitive?

Ans The buyer from foreign contacted us through online marketing. The exporter sends goods to the countries as per demands of buyers.

Q8. The exporter has also mis-classified certain items to avail high rates of drawback and RoSCTL as confirmed vide DYCC lab reports. Please explain who is responsible for this mis-classification?

Ans I agree with the DYCC reports. The exporter may have mis declared the CTH of goods unintentionally.

Q9. Market Enquiry was also conducted on 21.08.2024 in presence of authorized representative of the exporter. It was found that the goods were over-valued to claim undue export benefits. Please explain?

Ans I agree with the above mentioned market enquiry. Only exporter knows the intention behind the over valuation.

Q10. Verification was carried out by jurisdictional GST commissionerate on the exporter's place of business where the exporter was found to be non-existent at the time of verification. Please Explain?

Ans The exporter has faced huge losses in the business. Due to this the exporter is forced to shut their businesses.

Q11. Did the exporter has exported similar goods in past also?

Ans The exporter has exported 08 shipping bills in past of RMGs and Textiles through CHA M/s Indo Foreign (Agents) Pvt. Ltd.

Q12. Did the exporter receive any BRC in past exports?

Ans The exporter has not received any BRC as the shipping bills were exported in recent only and time frame for FOB realization has not completed yet.

Q13. Summonses were issued to the exporter to record statement but the summons were returned by India Post. Why is it so?

Ans The exporter has shut their business and abandoned the place of business. So, it is possible that the exporter did not get previous summons.

Q14. Have you ever been penalized by Customs, GST or any other govt. agency?

Ans. No, we are not penalized by any agency.

Q15. Do you have anything else to say?

Ans No sir.


15
The above statement of mine running into 03 pages and 135 questions has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400 707 as per my say and as per my request and I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

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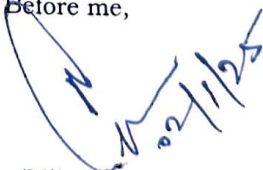

(Mr. Shashikant Gabaji Nalawade)

authorized representative of exporter M/s Exceedo IT Solutions (IEC-AZEPS4590G)

Typed by me:-


02.01.2025
(Jatin Budania)
I.O./SIIB(X), JNCH

Before me,


02/1/25
(Milan)
SIO, SIIB(X), JNCH

Statement of Shri. Gabaji Mahadu Gunjal, authorised representative and G-Card holder of M/s. Indo-Foreign (Agents) Pvt. Ltd. (11/1484), recorded under Section 108 of the Customs Act, 1962 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 on 06.01.2025.

In receipt of Summons CBIC-DIN- 20250178NT000091919F dated 06.01.2025 issued by Shri. Jaganpreet, Appraiser of Customs, Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. 604, C-Wing, 6th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707, I present myself for giving statement under section 108 of the Customs Act, 1962 on 06.01.2025. I have been explained the provisions of section 108 of the Customs Act, 1962; that giving false evidence under the said section of the said act is an offence under Section 174, 175 & 228 of the Indian Penal Code, 1860 and punishable under Section 193 of the Indian Penal Code, 1860; that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962 & Sections of the Indian Penal Code, 1860 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is Gabaji Mahadu Gunjal, aged 53 years. I am residing at A/ /203, Pintiya Building, Dadi Colony, Amrut Nagar, Thane, Mumbai-400084. I have the personal Mobile No. 8097861975, Aadhaar Card bearing No. 2495 9412 1226, PAN Card bearing No. AMKPG8050A and I am submitting the copies of the same as proof of my identity. I have completed my H. Sc from Pune. I can read, understand and write in Hindi, Marathi, and English. I am married and I am staying along with my wife, & kids at the address mentioned above. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer/Cell-C as per my say.

Q1. Give your brief introduction. What sort of work do you do?

Ans. We are Customs Clearing & Forwarding Company. The firm has been engaged in handling import and export clearance at JNCH. I have been working as G-Card holder with the firm since the year 2021. Our firm is engaged in the business of clearance and forwarding since very long time.

Q2. Have you ever given statement before any agency?

Ans. Yes, I have given statement in 2022-23 before SIIB(X), JNCH.

Q3. Have the Shipping Bill bearing No. 2978403 dated 05.08.2024 filed by your company on behalf of M/s. Exceedo It Solutions (IEC- AZEPS4590G) and what are the goods being exported under the said Shipping Bill?

Ans. Yes, the Shipping Bill bearing No. 2978403 dated 05.08.2024 had been filed by us on behalf of M/s. Exceedo It Solutions (IEC- AZEPS4590G) and the goods being exported under the said Shipping Bill were 'Fabrics'.

Q4. Can you explain the procedure to be followed by you during filing a Shipping Bill?

Ans. We guide our exporters verbally to send us all necessary documents as per exporting commodity on our mail I'd and also ask whether they want to claim export benefits or not. After that we create checklist based on the documents submitted by the



exporter. Thereafter, we send the checklist to exporter for approval, after getting approval from exporter, we file Shipping Bill on behalf of exporter on ICEGATE.

Q5. Do you know, How did your company come in contact with the Exporter?

Ans. We came in contact with the exporter through a Forwarder.

Q6. Have you taken the KYC details of M/s. Exceedo It Solutions (IEC- AZEPS4590G) before filing their Shipping Bills?

Ans. Yes Sir, KYC details of the Company M/s. Exceedo It Solutions (IEC- AZEPS4590G) had been taken by us and a copy of the same is submitted for your ready reference.

Q7. Have you verified the address of M/s. Exceedo It Solutions (IEC- AZEPS4590G)?

Ans. Yes Sir, we have verified the address at the time of KYC before filing Shipping Bills.

Q8. Since when are you handling the export clearance of M/s. Exceedo It Solutions (IEC- AZEPS4590G)?

Ans. Our CB firm has been handling the export clearance of M/s. Exceedo It Solutions (IEC- AZEPS4590G) since May-June 2024.

Q9. Now, I will show you Summons issued under Section- 108 of Customs Act 1962 to the exporter M/s. Exceedo It Solutions (IEC- AZEPS4590G), but no one appeared himself before this office till date. Can you explain the reason for it?

Ans. Sir, we are not in contact with the exporter since long, therefore I am not aware about it.

Q10. As per GST reply from concerned jurisdictional GST Commissionerate the exporter M/s. Exceedo It Solutions (IEC- AZEPS4590G) having GSTIN- 07AEHFS4377P1Z6 was found non-existent at the registered address when GST officers visited, do you know about it or can you explain?

Ans. Sir, as I already told we are not in contact with the exporter since long., therefore I am not aware about it also.

Q11. Regulation 10 of the CBLR, 2018 mandates that the CB shall advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be. Have you diligently followed the regulation w.r.t. the shipment under Shipping Bill bearing No. 2978403 dated 05.08.2024?

Ans. We had done physical verification of the premise(s)/addresse(s) of the exporter. The exporter informed us that the subject goods covered under Shipping Bill bearing No. 2978403 dated 05.08.2024 were procured locally by them and they want to export, thus we filed Shipping bills based on the KYC documents of the exporter.

Q12. Do you have anything more to say/add in this case, apart from your submission above?

Ans. We would like to say that we are a genuine Custom Brokers having presence all over India. We work diligently in case of all the export shipment filed by us. I would like to assert that in future, we would co-operate with the customs authorities in the ongoing investigation.



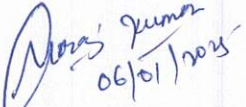
The above statement of mine running into 03 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, I have been understood by the officer before signing the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, 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.

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(Gabaji Mahadu Gurnjal)

Authorised representative, M/s. Indo-Foreign (Agents) Pvt. Ltd. (11/1484)

Typed by me


(Neeraj Kumar Gupta)
IO / SIIB(X)
JNCH, NHAVA SHEVA

Before me


(Jaganpreet)
SIO / SIIB(X)
JNCH, NHAVA SHEVA