
 सत्यमेव जयते	सीमाशुल्क आयुक्त (न्हावा शेवा - II) का कार्यालय, OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II, जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा, JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA - SHEVA, ता. उरण, जिला - रायगड - 400 707, महाराष्ट्र. TAL. URAN DIST- RAIGAD - 400 707, MAHARASHTRA.	
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F. No.: CUS/ASS/MISC/456/2024-CEAC

Date: 06.10.2025

F. No: CUS/SIIB/ALT/157/2024-SIIB(E) JNCH

DIN: 20251078NT0000313861

SCN No.: 1091/2025-24/002/CEAC/NS-II/CAC/JNCH

**SHOW CAUSE ISSUED UNDER SECTION 124 READ WITH SECTION 75 OF THE
CUSTOMS ACT, 1962**

Brief facts

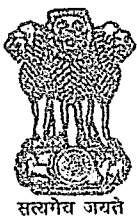

M/s. Kiran Trade India (IE Code BNQPP4489N) having address at A Wing, Flat No. Pent House No. 601, Maruti Enclave, Opp. Yash Paradise, Sector 8, Airoli, Navi Mumbai, Dist. Thane-400 708, Maharashtra (hereinafter referred to as 'the Exporter') had filed 01 Shipping Bill No. 8309390 dated 14.03.2024 (hereinafter referred to as "S/Bill") (RUD-I) filed through their Customs Broker, M/s. Sai Siddhi Forwarder (CB License No.11/1111) (hereinafter referred to as 'the CB') at JWR CFS, JNCH for export of goods declared items as "Ready Made Garments - Girls T-Shirts made of Blended, Ladies Burqa made of Polyester, Men's Shirt made of Cotton etc." (hereinafter referred to as 'the goods' or 'RMG').

2. On the basis of specific intelligence regarding export of suspicious consignment by the Exporter, the subject consignment was put on hold vide Hold No. 291/2022-23-SIIB(X) dated 04.03.2024 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.

3. The Exporter has filed subject S/Bill for export of following items for total declared FOB value of Rs. 1,03,01,633/- under Export Promotion Scheme Code 19 (Drawback & RoSCTL) for claim of total Drawback benefit of Rs. 2,96,033/- and RoSCTL benefit of Rs. 5,20,463/-. Details of the goods covered under subject S/Bill are tabulated as under:

TABLE - I

Sr. No.	S/Bill No. & Date	Description	FOB Value (INR)	Drawback (INR)	RoSCTL (INR)
1	8309390 / 14.03.2024	Girls T-Shirts made of Blended	1010691.07	29310.04	49524.00
2		Ladies Burkha made of Polyester	308975.82	8342.35	11541.00
3		Ladies Frock made of Polyester	105804.97	4126.39	5026.00
4		Ladies Kurta Frock Payjama made of Polyester	126469.02	4932.29	6007.00
5		Ladies Top made of Cotton	887312.54	27506.69	43478.00
6		Mens Denim Jeans made of Cotton	234206.58	7728.82	14169.00
7		Mens Formal Pants made of Cotton	255879.15	8444.01	15481.00
8		Mens Kurta Payjama made of Polyester	969011.69	45543.55	46028.00
9		Mens Shirt made of Blended	5025186.63	125629.67	247309.00
10		Mens Shirt made of Cotton	1182476.96	28379.45	71540.00
11		Mens Shorts made of Blended	56169.65	1965.94	3039.00

 सत्यमेव जयते	सीमाशुल्क आयुक्त (न्हावा शेवा - II) का कार्यालय, OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II, जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा, JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA - SHEVA, ता. उरण, जिला - रायगड - 400 707, महाराष्ट्र. TAL. URAN DIST- RAIGAD - 400 707, MAHARASHTRA.	
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12		Mens T-Shirts made of Cotton	70807.24	1884.00	3469.00
13		Mens T-Shirts made of Blended	13406.54	442.42	510.00
14		Mens Track Pank made of Cotton	48921.42	1614.41	2960.00
15		Socks made of Cotton	6313.87	183.10	382.00
TOTAL			1,03,01,633.15	2,96,033.13	5,20,463.00

4. **EXAMINATION OF THE GOODS:** Consequently, the subject goods pertaining to S/Bill No. 8309390 dated 14.03.2024 were subject to 100% Examination vide Panchanama dated 19.03.2024 (**RUD-II**) in the presence of two independent Panchas, representatives of CB and Exporter. During the Examination, the subject goods were found as declared in the said S/Bill, their corresponding Invoice and Packing List w.r.t. declared quantity and description. Representative Sealed Samples ('RSS' in ahoer) of the goods from the said S/Bill were drawn for the purpose of testing.

5. **TESTING OF SAMPLES:** Further, a letter dated 01.04.2024 was forwarded to DyCC, JNCH for testing of RSS 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 Nos. 253/SIIB(X) dated 30.04.2024, 251/SIIB(X) dated 26.04.2024 and 50/SIIB(X) dated 16.04.2024 (**RUD-III**). The details of test report are as under:

TABLE - II

Item Sr. No.	Shipping BillNo. & Date	Description	Test results
1	8309390 dated 14.03.2024	Girls T-Shirt made of blend	The sample as received is in the form of dyed and knitted readymade garment (Half Sleeves T-shirt). It has printed design on front side and a stitched decorative piece. It is wholly composed of cotton yarns. Total weight of T-shirt= 95.3 g
2		Men's Shirt made of blended	The sample as received is in the form of a readymade textile garment (Half Sleeve Shirt). It is made of dyed fabric having canvas at the collar and plastic buttons at the front. It is composed of spun yarns of polyester on both sides. (average GSM- 140.82)
3		Men's Kurta Pajama Made of polyester	On opening the sample packet, two readymade textile garment were found i.e. (1) Kurta and (2) Pajama. Total weight of sample (2 pieces) : 264.1 g . Kurta- It is made of dyed woven fabric with plastic buttons on front side and dyed woven polyester fabric stitched inside of the collar. Base woven fabric is made of blended spun yarns of cotton and polyester on one side and spun yarns of polyester on other side. Weight of sample : 165.1 g Weight of base woven fabric: 161.3 g Weight of dyed woven fabric stitched inside collar : 2.9 g Weight of buttons : Balance GSM of sample:84.45 Percentage Composition of base fabric: % of polyester yams= 76.45 o/o % of cotton yarns: Balance Pajama- It is made of dyed woven fabric with string at the waist part. Base woven fabric is made of blended spun yams of cotton and polyester on one side and spun yams of polyester on other side. Weight of sample: 99 g Weight of base woven fabric : 95.8 g Weight of string : Balance GSM of sample: 84.96 Percentage Composition of base fabric: % of polyester yams: 76.08 % % of cotton yarns- Balance

5.1. As per the DyCC Report, the subject goods were found as declared correctly in terms of composition and description in the above-mentioned S/ Bill.

6. MARKET ENQUIRY: To ascertain prevailing Market Value of the goods, the Market Enquiry of the goods found covered under the subject S/Bill was required to be conducted, therefore Officers of SIIB (X), JNCH had requested the Exporter to represent them during the said Market Enquiry. Accordingly, the Market Enquiry was conducted on 31.03.2024 (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. The re-determined FOB value of the goods and corresponding Export incentives under the S/Bill would be as below:

TABLE - III

Sr. No	Description of Goods	Avg. Whole sale Price	PMV	Declared FoB	Re-determined FOB Value = Declared FOB *(Re-determined PMV/ Declared PMV)	Drawback Rate	Re-determined Drawback	State RoSCTL Rate	Re-determined State RoSCTL	Central RoSCTL Rate	Re-determined Central RoSCTL	Total Re-determined RoSCTL
1	Girls T-Shirts Made of Blended	276.67	496.1	1010691.07	563645.49	2.9	16345.72	2.9	16345.72	2	11272.91	37618.63
2	Ladies Burkha Made of Polyester	476.67	708.07	308975.82	207999.88	2.7	5616.00	2.1	4368.00	1.7	3536.00	7904.00
3	Ladies Frock Made of Polyester	443.33	705.36	105804.97	66500.61	3.9	2593.52	2.65	1762.27	2.1	1396.51	3158.78
4	Ladies Kurta Frock Payjama Made of Polyester	523.33	717.09	126469.02	92297.28	3.9	3599.59	2.65	2445.88	2.1	1938.24	4384.12
5	Ladies Top Made of Cotton	520.00	719.80	887312.54	641014.89	3.1	19871.46	2.9	18589.43	2	12820.30	31409.73
6	Men's Denim Jeans Made of Cotton	476.67	711.68	234206.58	156866.11	3.3	5176.58	3.6	5647.18	2.45	3843.22	9490.40
7	Men's Formal Pants Made of Cotton	476.67	710.78	255879.15	171598.89	3.3	5662.76	3.6	6177.56	2.45	4204.17	10381.73
8	Men's Kurta Pajama Made of Polyester	523.33	720.70	969011.69	703643.84	4.7	33071.26	2.65	18646.56	2.1	14776.52	33423.08
9	Men's Shirt Made of Blended	476.67	710.78	5025186.63	3370014.58	2.5	84250.36	2.85	96045.42	2.08	70096.30	166141.72
10	Men's Shirt Made of Cotton	476.67	708.07	1182476.96	796033.37	2.4	19104.80	3.6	28657.20	2.45	19502.82	48160.02
11	Men's Shorts Made of Blended	561.70	617.87	56169.65	51063.00	3.5	1787.21	3.13	1598.27	2.28	1164.24	2762.51
12	Men's T-Shirts Made of Cotton	451.00	496.10	70807.24	64370.44	3.1	1995.48	2.9	1866.74	2	1287.41	3154.15
13	Men's T-Shirts Made of Blended	446.88	491.59	13406.54	12187.35	3.3	402.18	2.1	255.93	1.7	207.18	463.12

14	Men's Track Pant Made of Cotton	643.70	708.07	48921.42	44474.22	3.3	1467.65	3.6	1601.07	2.45	1089.62	2690.69
15	Socks Made of Cotton	90.20	99.22	6313.87	5739.76	2.9	166.45	3.6	206.63	2.45	140.62	347.26
	Total			1030163 3.15	6947449.71		201111.04		204213.86		147276.07	351489.93

TABLE - IV

Item Sr No.	Description of goods	Declared				Re-determined		
		Quantity (NOS)	FOB (INR)	Drawback (INR)	ROSCTL (INR)	FOB	Drawback	ROSCTL
1	Girls T-Shirts Made of Blended	2241	1010691.1	29310.04	49524	563645.49	16345.72	27618.63
2	Ladies Burkha Made of Polyester	480	308975.82	8342.35	11541	207999.88	5616.00	7904.00
3	Ladies Frock Made of Polyester	165	105804.97	4126.39	5026	66500.61	2593.52	3158.78
4	Ladies Kurta Frock Payjama Made of Polyester	194	126469.02	4932.29	6007	92297.28	3599.59	4384.12
5	Ladies Top Made of Cotton	1356	887312.54	27506.69	43478	641014.89	19871.46	31409.73
6	Men's Denim Jeans Made of Cotton	362	234206.58	7728.82	14169	156866.11	5176.58	9490.40
7	Men's Formal Pants Made of Cotton	396	255879.15	8444.01	15481	171598.89	5662.76	10381.73
8	Men's Kurta Pajama Made of Polyester	1479	969011.69	45543.55	46028	703643.84	33071.26	33423.08
9	Men's Shirt Made of Blended	7777	5025186.6	125629.67	247309	3370014.58	84250.36	166141.72
10	Men's Shirt Made of Cotton	1837	1182476.96	28379.45	71540	796033.37	19104.80	48160.02
11	Men's Shorts Made of Blended	100	56169.65	1965.94	3039	51063.00	1787.21	2762.51
12	Men's T-Shirts Made of Cotton	157	70807.24	1884	3469	64370.44	1995.48	3154.15
13	Men's T-Shirts Made of Blended	30	13406.54	442.42	510	12187.35	402.18	463.12
14	Men's Track Pant Made of Cotton	76	48921.42	1614.41	2960	44474.22	1467.65	2690.69
15	Socks Made of Cotton	70	6313.87	183.1	382	5739.76	166.45	347.26
	TOTAL	16720	10301633.15	2,96,033.13	5,20,463.00	6947449.71	201111.04	351489.93

TABLE - V

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential RoSCTL (in Rs.)	Total excess Export benefits (in Rs.)
69,47,449.71	94,922.09	1,68,973,07	2,63,895.16

7. REJECTION OF DECLARED VALUE: As can be seen from the Table above, based on the Report received by the DyCC, JNCH and Market Enquiry conducted on 31.03.2024,

it appears that the goods declared by the Exporter in the S/Bill No. 8309390 dated 14.03.2024 have been mis-declared in terms of their value. The value of the goods has been re-determined on the basis of Market Enquiry Report dated 31.03.2024. The Export incentive such as Drawback & RoSCTL are therefore to be re-determined with respect to the re-determined FOB Value of the goods as mentioned in the Table above. Hence, the declared value i.e. Rs. 1,03,01,633.15 appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 ('CVR (X), 2007' in short) 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 CVR (X), 2007. As per the Provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of CVR (X), 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 (X), 2007 and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the CVR (X), 2007. In the instant case, the Exporter is a Merchant Exporter and hence, transaction value of the impugned goods under export could not be determined under Rule 4 & 5 of the CVR (X), 2007. Hence the value of all the items could be ascertained from the Wholesale Market.

8. RE-DETERMINATION OF VALUATION: Accordingly, as per Rule 3 (3) of CVR (X), 2007, 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 CVR (X), 2007.

8.1. As the Export goods were not standard goods, the Export data in Export Commodity Data Base (ECDB) could not be used for comparing price of the goods of like kind and quality as required under Rule 4 of CVR (X), 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 CVR (X), 2007.

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

8.3. As the provisions of Rule 4 & 5 of the CVR (X), 2007, are not applicable in the instant case, the value of the goods is required to be determined under the provisions of Rule 6 *ibid*. 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 (X), JNCH on 31.03.2024. 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 31.03.2024.

9. PAST EXPORTS: In order to investigate past consignments, the data was retrieved from the date of issuance of IEC, i.e. 09.11.2020 till 30.12.2024 for the Exporter, M/s. Kiran Trade India (IE Code BNQPP4489N). However, the Exporter had filed a total No. of 04 S/Bills only from 01.04.2023 to 31.12.2023. During further investigation, ICES data was scrutinized, on perusal of the past export data, no foreign remittance has not been received

as per FEMA Regulations. The details of the S/Bills are as under where no BRC/foreign remittance has been realized yet against this IEC:

TABLE - VI

Sr. No.	S/Bill No.	S/Bill Date	LEO Date	Expected Realization Date	Drawback Amount (in Rs.)	RoSCTL (in Rs.)	FOB to be Realized (in FC)
1	5176094	01.11.2022	18.11.2022	31.08.2023	0.00	0	8400.00
2	7152438	31.01.2024	05.02.2024	30.11.2024	221793.00	339980.00	85805.00
3	7407046	09.02.2024	09.02.2024	30.11.2024	148003.00	248756.00	63770.00
4	7407049	09.02.2024	09.02.2024	30.11.2024	189407.00	291875.00	75730.00
TOTAL					559203.00	880611.00	233705.00

9.1. In the event of non-receipt of foreign remittance in the above S/Bills, the claimed Export incentives, i.e. Drawback & RoSCTL are liable to be demanded back from the Exporter.

10. INSERTION OF ALERT IN EDI SYSTEM: Further, an alert to withhold the Export incentives against the Exporter, M/s. Kiran Trade India (IE Code BNQPP4489N) was inserted during the investigation to safeguard the Government Revenue.

11. PROVISIONAL RELEASE OF THE GOODS: The Exporter vide their letter dated 30.03.2024 requested to release of the goods for Back to Town (BTT). The request of the Exporter was accepted by the Adjudicating Authority as per the provisions of Board Circular No. 01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and the goods were released provisionally for Back to town u/s. 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. 2,65,000/- (Rupees Two Lakhs Sixty five Thousand only) on 03.05.2024 (RUD-V).

12. CORRESPONDENCE WITH CGST AUTHORITIES: Further, letters dated 23.10.2024 and 22.11.2024 were also sent to jurisdictional DC/GST Commissionerate to verify genuineness of the Exporter, M/s. Kiran Trade India (IE Code BNQPP4489N). Reply letter dated 06.11.2024 issued vide F.No. CST D-0106/ VASHI TURBHE 602/NODAL-1 RAIGAD DIV./Kiran Trade India/B-331, Navi Mumbai, Dated 06/11/2024 (RUD-VI) has been received in SIIB (X), JNCH regarding verification of genuineness of M/s. Kiran Trade India (GSTIN- 27BNQPP4489N1ZS) wherein, it was communicated:

1. This office Inspector visited the place of business of taxpayer on 05.10.2024 for physical verification and found that, the Proprietor was operating her business from her residence, i.e. Place of Business and residence was same. At the time of visit Mrs. Nimmy Shrikumar Pillai, Proprietor was present. Their office verified the supportive documents which are attached while taking registration such as PAN Card, Aadhar Card, Electricity Bill, Property Card and photocopies of the same are kept on record.
2. During discussion with Proprietor she told that, M/s. Kiran Trade India imports the dry fruits but due to personal reason, since last 2-3 years she doesn't import or doing any business activity against the said GSTIN but filed GSTR-3B return as NIL. She had produced some sample Purchase and Sale Invoices for the year 2021-22 and same were kept on record by the GST Department. Their office had checked Return filing status of the taxpayer on GSTN Portal and found that, taxpayer had filed the return till Sept-2024. Taxpayer had filed NIL returns from 2022 onwards. M/s. Kiran Trade India had not filed any refund application to their office till the date. The consolidated GSTR-2A for the year 2023-24 and Apr-24 to Sept-24 is mentioned below:

M/s. Kiran Trade India (GSTIN- 27BNQPP4489N1ZS)

GSTR3B 2023-24		GSTR3B 2023-24	
April, 2023	NIL	April, 2024	NIL
May, 2023	NIL	May, 2024	NIL
June, 2023	NIL	June, 2024	NIL
July, 2023	NIL	July, 2024	NIL

August, 2023	NIL	August, 2024	NIL
Sepetember, 2023	NIL	Sepetember, 2023	NIL
October, 2023	NIL		
November, 2023	NIL		
December, 2023	NIL		
January, 2024	NIL		
February, 2024	NIL		
March, 2024	NIL		

12.1. As per above scenario it was found by GST department that, the M/s. Kiran Trade India (GSTIN- 27BNQPP4489N1ZS) is genuine taxpayer.

13. SUMMONS & STATEMENT: Further, in order to record the statement of M/s. Kiran Trade India (IE Code BNQPP4489N) u/s/ 108 of Customs Act, 1962, 02 Summonses have been issued vide DIN- 0241178NTO000414621 dated 21.11.2024 to appear on 10.12.2024, and DIN-20241278NT000083828B dated 13.12.2024 to appear on 30.12.2024 in the name of M/s. Kiran Trade India (IE Code BNQPP4489N) to appear before the office of SIIB (X), 6th Floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400 707 u/s. 108 of the Customs Act, 1962. In response to the Summons DIN-20241278NT000083828B dated 13.12.2024, Mrs. Nimmy Shrikumar Pillai, Proprietor of M/s. Kiran Trade India (IEC-BNQPP4489N) present herself for the recording of the statement u/s. 108 of the Customs Act, 1962, in SIIB (X) Section, JNCH on 24.12.2024 (RUD-VII), wherein, she inter-alia states that:

- (i) M/s. Kiran Trade India is a Proprietorship firm established in November 2020, located at Maruti Enclave CHS, Navi Mumbai. The firm initially imported Dry Dates from the UAE and started exporting RMGs in 2024;
- (ii) On being asked if the firm files GST returns regularly, she replied that they do and submitted copies for reference.
- (iii) On being questioned about S/Bill No. 8309390 dated 14.03.2024, she replied that it was filed through CB firm, M/s. Sai Siddhi Forwarders;
- (iv) Regarding the procurement of goods under the above-mentioned S/Bill, she replied that the goods were procured from the local market, and she did not have tax invoices.
- (v) When asked how she contacted buyers, she replied that it was done through agents.
- (vi) On being asked about the valuation of goods, she replied that the goods might have been overvalued unintentionally.
- (vii) When questioned about mis-classification in terms of HSN Codes, she replied that it may have happened due to negligence and denied any *mala fide* intention.
- (viii) On being asked about filing S/Bills for similar goods in the past, she replied that five (05) S/Bills were filed, including one re-export of Dry Dates.
- (ix) She added that no Bank Realization Certificates (BRCs) had been received for past Exports as payments from buyers were still pending.
- (x) When questioned about filing high-value S/Bills without proper inward supply, she replied that goods were procured from multiple local shops without records from a single supplier.
- (xi) When asked about exporting goods to risky countries, she replied that exports were based on buyer demands through agents and did not involve any prohibited or restricted items.

- (xii) Regarding her switch from Dry Dates to RMGs, she replied that they re-exported Dry Dates earlier due to quality issues and began Exporting RMGs.

13.1. Further, on receipt of Summons CBIC-DIN- 20241278NT000041944D dated 31.12.2024, statement of Shri Kunal Anil Ghag, Authorized Representative and G-Card holder of M/s. Sai Siddhi Forwarders (11/1111), was recorded under Section 108 of the Customs Act, 1962, in the office of the 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 31.12.2024 (RUD-VIII), wherein, he *inter-alia* stated that:

- (i) he is 31 years old and resides at 9171, Bldg. No-234, Sandeshchandra C.H.S.L, Kannamwar Nagar, Vikhroli (East), Mumbai, Maharashtra - 400083. His Aadhaar No. is 3201 4483 4688, PAN No. is AYVPG3452D, and Mobile No. is 9326888633. He has completed his B.Com from Mumbai University in 2018 and is proficient in Hindi, Marathi, and English;
- (ii) He has been working as a G-Card holder with M/s. Sai Siddhi Forwarders since 2016. On being asked about his work, he stated that: M/s. Sai Siddhi Forwarders is a Customs Clearing and Forwarding firm operational at JNCH since 1998;
- (iii) On being asked whether S/Bill No. 8309390 dated 14.03.2024 was filed by their firm, he stated that it was filed by their firm on behalf of M/s. Kiran Trade India (IEC-BNQP4489N) for the export of RMGs;
- (iv) On being asked about the procedure followed during the filing of S/Bills, he stated that exporters are guided to submit necessary documents via E-mail. A Checklist is created and sent for exporter approval. Upon approval, the S/Bill is filed on ICEGATE;
- (v) On being asked how the firm came in contact with the Exporter, he stated that the firm came into contact with M/s. Kiran Trade India through a Forwarder;
- (vi) On being asked about the KYC details of M/s. Kiran Trade India, he stated that the KYC details were obtained, and a copy has been submitted as evidence;
- (vii) On being asked whether the address of the Exporter was verified, he stated that: the address was verified at the time of KYC before filing S/Bills;
- (viii) On being asked since when their firm has been handling exports for M/s. Kiran Trade India, he stated that the firm has been handling exports for M/s. Kiran Trade India since March 2024, with the mentioned shipment being the first consignment.
- (ix) On being asked to provide documentary evidence of First-Time Exporter KYC, he stated that: a copy of the First-Time Exporter KYC is submitted as evidence;
- (x) On being asked whether Regulation 10 of the CBLR, 2018, was followed diligently, he stated that physical verification of the exporter's premises was conducted, and photographs are submitted. The S/Bill was filed based on KYC documents and Exporter statements regarding the local procurement of goods.
- (xi) On being asked if he had anything further to add, he stated that: the firm is a genuine CB with a nationwide presence and diligently processes export shipments. He affirmed the firm's willingness to cooperate fully with Customs Authorities in the ongoing investigation

14. RELEVANT PROVISIONS OF LAW APPLICABLE IN THIS CASE:

14.1. The Customs Act, 1962:

- (i) *Section 2(30) of the Customs Act, 1962: Market price in relation to any goods means the wholesale price of the goods in the ordinary course of trade in India.*
- (ii) *Section 50 of the Customs Act, 1962: 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.*
- (iii) *Section 113 (i) of the Customs Act, 1962: Confiscation of goods attempted to be improperly exported, etc.- The following export goods shall be liable to confiscation- any goods entered for exportation which do not correspond in respect of value or in any material particular with the entry made under this Act.*
- (iv) *Section 113 (ia) of the Customs Act, 1962: Any goods entered for exportation under claim for drawback which do not correspond in any material particular with any information furnished by the exporter or manufacturer under this Act in relation to the fixation of the rate of drawback under Section 75.*
- (v) *Section 113 (ja) of the Customs Act, 1962: Any goods entered for exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the provisions of this Act or any other law for the time being in force;*
- (vi) *Section 114 (iii) of the Customs Act, 1962: In the case of any other goods, to a penalty not exceeding the value of the goods, as declared by the exporter or the value as determined under this Act, whichever is the greater.*
- (vii) *Section 114AA of the Customs Act, 1962: Penalty for use of false and incorrect material – If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or documents which is false or incorrect in any material particular, in the transaction of any business for the purpose of this Act, shall be liable to a penalty not exceeding five times of the value of goods.*
- (viii) *Section 114AC of the Customs Act, 1962: 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 basis of such invoice for discharging any duty or tax on goods that are entered for exportation under claim of refund of such duty or tax on goods that are entered for exportation under claim of the refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed. For the purposes of this section, the expression "input tax credit" shall have the same meaning as assigned to it in clause(63) of section 2 of the Central Goods and services Tax Act, 2017 (120 of 2017)*

- (ix) **Section 114AB of the Customs Act, 1962: enalty 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 utilised by such person or any other person for discharging duty, the person to whom the instrument was issued shall be liable for penalty not exceeding the face value of such instrument. 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.]
- (x) **Section 28AAA of the Customs Act, 1962: Recovery of duties in certain cases.–(1)** Where an instrument issued to a person has been obtained by him by means of
 (a) collusion; or
 (b) willful mis-statement; or
 (c) Suppression of facts,
 for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), or any other law, or any scheme of the Central Government, for the time being in force, by such person] or his agent or employee and such instrument is utilized under the Provisions of this Act or the Rules or regulations made or notifications issued there under, by a person other than the person to whom the instrument was issued, the duty relatable to such utilization of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued:
- Provided that the action relating to recovery of duty under this section against the person to whom the instrument was issued shall be without prejudice to an action against the importer under section 28.
- (xi) **Section 28AA of the Customs Act, 1962 Interest on delayed payment of duty**
 (1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other Provision of this Act or the Rules made there under, the person, who is liable to pay duty in accordance with the Provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.
- (2) Interest at such rate not below ten per cent. And not exceeding thirty-six per cent per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.
- (3) Notwithstanding anything contained in sub-section(1), no interest shall be payable where,
 (a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and
 (b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.
- (ix) **Rule 11 of the Foreign Trade (Regulations),1993:** Stipulates that on exportation out of any customs port of any goods, whether liable to duty or not, the owner of the such goods shall in the S/bill or any other documents prescribed under the Customs Act,1962, state the value, quantity and description of such goods to the best of his knowledge and belief and certify that the quality and specifications of the goods as stated in those documents, are in accordance with the terms of the export contract entered into with the buyer or consignee in pursuance of which the goods are being exported and shall subscribe a truthful declaration of such statement at the foot of such Shipping bill or any other documents.

14.2. The Customs and Central Excise Duties Drawback Rules, 2017:

- (i) **Rule 17:** Repayment of erroneous or excess payment of drawback and interest. Where an amount of drawback and interest, if any, has been paid erroneously or the amount so paid is in excess of what the claimant is entitled to, the claimant shall, on demand by a proper officer of Customs repay the amount so paid erroneously or in excess, as the case may be, and where the claimant fails to repay the amount it shall be recovered in the manner laid down in sub section (1) of section 142 of the Customs Act, 1962.
- (ii) **Rule 18- Recovery of amount of Drawback where Export proceeds not realized.** (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.
- (iii) **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.

14.3. Customs Brokers Licensing Regulations, 2018:

Regulation 10. Obligations of Customs Broker. – A Customs Broker shall –

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

14.4. Foreign Trade (Development and Regulation) Act, 1992:

- (i) **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.

14.5. Foreign Trade (Regulation) Rules, 1993 Rule:

- (i) **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.

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

15.1. M/s. Kiran Trade India (IE Code BNQPP4489N) had filed 01 S/Bill No. 8309390 dated 14.03.2024 through their CB, M/s. Sai Siddhi Forwarder (CB License No.11/1111). The re-determined FOB value of the said goods covered under the above mentioned S/Bill comes to Rs. 69,47,449.71 as against the declared FOB Value of Rs. 1,03,01,633.15. By inflating the FOB Value, the Exporter was attempting to claim Drawback of Rs. 2,96,033.13

and RoSCTL of Rs. 5,20,463.00, whereas, they were eligible for Drawback of Rs. 2,01,111.04 and RoSCTL of Rs. 3,51,489.93 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 31.03.2024, it appears that the goods declared by the Exporter in the S/Bill No. 8309390 dated 14.03.2024 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 S/Bill were inflated and hence needed to be re-determined under Rule 6 of the CVR (X), 2007. The Export incentives, such as Drawback & RoSCTL are therefore re-determined with respect to the re-determined FOB Value as mentioned in the Table-IV above. It can thus be seen that the goods are mis declared to avail undue Export incentive and thereby rendering the goods liable for confiscation u/s. 113 (i), 113 (ia) and 113 (ja) of the Customs Act, 1962.

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 of goods in the S/Bill filed by them to the Customs authorities.

15.4. As the Exporter had not made declaration truthfully in the said S/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 S/Bill as Rs. 1,03,01,633.15, whereas, the re-determined FOB value after conducting the Market Survey was Rs. 69,47,449.71 only and hence, higher Drawback & RoSCTL and other Export incentives were claimed. Thus, it appeared that the said goods were attempted to be exported in violation of Section 50 (2) of the Customs Act, 1962 read with Section 11 (1) of Foreign Trade (Development & Regulation) Act 1992 and Rule 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 & RoSCTL claim in the live S/Bill as mentioned in Table-I is not demanded since the goods were not exported and clear for Back to Town on furnishing of Bond for 100% value of the goods with Bank Guarantee of Rs. 2,65,000/- (Rupees Two Lakhs Sixty Five Thousand only) on 03.05.2024.

15.6. The description of the goods found were not in consonance with the Exporter's declaration with respect to value, as the Exporter had overvalued the goods on the basis of fake invoices. Hence, the declared value appeared to be rejected as per Rule 8 of the CVR (X), 2007.

15.7. Accordingly, as per Rule 3 (3) of the CVR (X), 2007, 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 CVR (X), 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 (X), 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 CVR (X), 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 CVR (X), 2007.

15.10. The value of the impugned goods is, therefore, proposed to be re determined under the residual Rule 6 of CVR (X), 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 CVR (X), 2007. Accordingly, the total value of the goods has been re-determined from Rs. 1,03,01,633.15 to Rs. 69,47,449.71 as per the Market Enquiry conducted of the subject goods.

15.11. With respect to the Exporter, M/s. Kiran Trade India (IE Code BNQPP4489N), the GST status of the Exporter was ascertained from letter dated 06.11.2024 issued vide F. No. CST D-0106/ VASHI TURBHE_602/NODAL-1 RAIGAD DIV./Kiran Trade India/ /B-331, Navi Mumbai received from Asstt. Commissioner of State Tax, (RAI-NOD-D-0106), Vashi Turbhe_602, Nodal-1 Raigad, CBD Belapur, Navi Mumbai. The outcome of the verification & visit report, it is clear that the tax payer is a genuine Taxpayer. However, the Exporter in her statement dated 23.12.2024 admitted that the goods were procured from the local market, and she did not have tax invoices of the goods that is to be exported. Also, she admitted that the goods were procured from multiple local shops without records. Taxpayer had filed NIL returns from 2022 onwards. Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. and hence the Exporter M/s. Kiran Trade India have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

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

15.13. It further appears that the Exporter, M/s. Kiran Trade India (IE Code BNQPP4489N) 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 *mala fide* intent to avail undue/excess Export benefits in form of Drawback, RoSCTL and other Export benefits. Therefore, M/s. Kiran Trade India (IE Code BNQPP4489N) also liable for penalty in terms of Section 114AA of Customs Act, 1962 for this intentional mis-declaration.

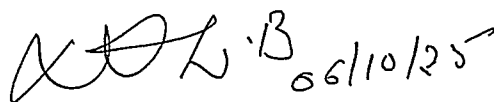
15.14. For the past S/Bills as mentioned in Table-VI, wherein, foreign remittance have been not received by the Exporter as per ICES 1.5 and thereby in a manner which rendered the said goods liable for confiscation in terms of provisions of Section 113 (ia) & 113 (ja) of the Customs Act, 1962. The Export incentive claimed by the Exporter in these S/Bills 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 u/s. 28AA of the Customs Act, 1962.

15.15. As above discussion, it appears that the M/s. Kiran Trade India (IE Code BNQPP4489N) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 on account of claiming and receiving export benefits/incentives without receipt of the foreign remittance in S/Bills filed by the Exporter as mentioned at Table-VI above.

16. Now therefore, M/s. Kiran Trade India (IE Code BNQPP4489N) having its registered office at A Wing, Flat No. Pent House No. 601, Maruti Enclave, Opp. Yash Paradise Sector-8, Navi Mumbai, Thane, Airoli, Thane, Maharashtra, 400 708 and its Proprietor, Nimmy Shrikumar Pillai 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. 1,03,01,633.15 covered under the S/Bill No. 8309390 dated 14.03.2024 should not be rejected and re determined to Rs. 69,47,449.71 under Rule 6 of the CVR (X), 2007.
- ii. The Drawback of Rs. 2,96,033.13 and RoSCTL of Rs. 5,20,463.00 claimed in the S/Bill No. 8309390 dated 14.03.2024 should not be rejected since the goods were not Exported and were taken Back To Town.
- iii. The said impugned Export goods covered under the Shipping Bill No. 8309390 dated 14.03.2024 having total declared FOB value of Rs. 1,03,01,633.15 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. Kiran Trade India (IE Code BNQPP4489N) u/s. 114 (iii) and 114AA of the Customs Act, 1962.
- v. Penalty should not be imposed on M/s. Kiran Trade India (IE Code BNQPP4489N) u/s. 114AC of the Customs Act, 1962.
- vi. The goods pertaining to S/Bills Nos. 5176094 dated 01.11.2022, 7154238 dated 31.01.2024, 7407046 dated 09.02.2024 and 7407049 dated 09.02.2024 having total FOB Value of Rs. 1,92,23,438.25 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 without receiving the remittance of the value of Export.

- vii. The Drawback amount of Rs. 559203.00 claimed 04 S/Bills mentioned at 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 u/s. 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the Drawback Rules, 2017.
- viii. The RoSCTL amount of Rs. 880611.00 claimed in 04 S/Bills mentioned at 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 u/s. 28AA of the Customs Act, 1962.
- ix. Penalty should not be imposed on M/s. Kiran Trade India (IE Code BNQPP4489N) u/s. 114 (iii) and 114AA of the Customs Act, 1962 on account of non-receipt of the foreign remittance in S/Bills Nos. 5176094 dated 01.11.2022, 7154238 dated 31.01.2024, 7407046 dated 09.02.2024 and 7407049 dated 09.02.2024 filed by the Exporter.
- x. Penalty should not be imposed on M/s. Kiran Trade India (IE Code BNQPP4489N) u/s. 114AB of the Customs Act, 1962 on account of claiming and availing the export benefits/incentives without receipt of the foreign remittance in S/Bills Nos. 5176094 dated 01.11.2022, 7154238 dated 31.01.2024, 7407046 dated 09.02.2024 and 7407049 dated 09.02.2024 filed by the Exporter.
- xi. The Bond should not be enforced and Bank Guarantee of Rs. 2,65,000/- (Rupees Two Lakhs Sixty Five Thousand only) executed at the time of provisional release of the goods for Back To Town, should not be appropriated against Export incentives, applicable interest, Redemption Fine and penalty etc. arising out of this SCN.
17. The Noticees are required to specifically mention in their written reply as to whether they wish to be heard in person before the case is decided. In case the Noticees does not submit a written reply within the aforesaid period or if they fail to attend the Personal Hearing, whenever it is fixed by the Adjudicating Authority, the case will be decided on the basis of material evidence available on record, *ex parte*, without any further reference to them.
18. This Show Cause Notice is issued without prejudice to department's right to amend, modify, supplement and revise the Show Cause Notice with additional facts in support of allegation contained in the Show Cause Notice. This Notice is issued without prejudice to any other action that may be initiated against the Noticees or any other person under the Customs Act, 1962 or any other Act or law for the time being in force in India in relation to the goods covered in this Show Cause Notice also.
19. The list of Relied Upon Documents is attached as Annexure-I.



(RAGHU KIRAN B.)

ADDITIONAL COMMISSIONER OF CUSTOMS,
CEAC/NS-II, JNCH

To,

1. M/s. Kiran Trade India,
A Wing, Pent House No. 601,
Maruti Enclave, Opp. Yash Paradise,

Sector 8, Airoli, Navi Mumbai,
Dist. Thane-400 708 , Maharashtra.

2. Mrs. Nimmy Shrikumar Pillai, Proprietor,
M/s. Kiran Trade India,
A Wing, Pent House No. 601,
Maruti Enclave, Opp. Yash Paradise,
Sector 8, Airoli, Navi Mumbai,
Dist. Thane-400 708 , Maharashtra.

Copy to:

1. The Dy. Commissioner of Customs, CRAC (X), JNCH, Nhava Sheva.
2. The Dy. Commissioner of Customs, SIIB (X), JNCH, Nhava Sheva.
3. The Dy. Commissioner of Customs, CAC, NS-II, JNCH, Nhava Sheva.
4. EDI Section , JNCH, Nhava Sheva (for uploading on JNCH website)
5. The Supdt./CHS, JNCH - For display on the Notice Board.
6. Office Copy.

Annexure - I (Relied Upon Documents)

Sr. No.	List of Relied Upon Documents
RUD-I	Copy of Shipping Bill No. 8309390 dated 14.03.2024 and relevant documents
RUD-II	Copy of Panchanama dated 19.03.2024
RUD-III	Copies of DyCC Reports Nos. 253/SIIB(X) dated 30.04.2024, 251/SIIB(X) dated 26.04.2024 and 50/SIIB(X) dated 16.04.2024
RUD-IV	Copy of Market Inquiry Report conducted on 31.03.2024
RUD-V	Copy of Bond and Bank Guarantee of Rs. 2,65,000/-
RUD-VI	Copy of letter F. No. CST D-0106/ VASHI TURBHE_602/NODAL-1 RAIGAD DIV./Kiran Trade India/B-331, Navi Mumbai, dated 06/11/2024 received from jurisdictional CGST Authority
RUD-VII	Copy of statement of Mrs. Nimmy Shrikumar Pillai, Proprietor of M/s. Kiran Trade India recorded on 24.12.2024
RUD-VIII	Copy of statement of Shri Kunal Anil Ghag, Authorized Representative and G-Card holder of M/s. Sai Siddhi Forwarders (11/1111) recorded on 31.12.2024

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

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

To,
Noticees,

1. M/s. Kiran Trade India (IE Code BNQPP4489N)
A Wing, Flat No. Pent House No. 601, Maruti Enclave, Opp. Yash Paradise Sector-8, Navi Mumbai, Thane, Airoli, Thane, Maharashtra, 400708.
2. M/s. Sai Siddhi Forwarder (CHA License No.11/1111),
SHOP NO- 1, SECTOR 2, PLOT NO. 2, NEELKANTH CORNER, CHS LTD.
SANPADA, NAVI MUMBAI - 400 705.

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. 8309390 dated 14.03.2024
RUD-II	Panchanama dated 19.03.2024
RUD-III	DYCC Test Reports
RUD-IV	Copy of Market Enquiry dated on 31.03.2024
RUD-V	Back To Town NOC dated 03.05.2024
RUD-VI	Copy of GST verification report.
RUD-VII	Copy of statement of Mrs. Nimmy Shrikumar Pillai, proprietor of M/s Kiran Trade India (IEC-BNQPP4489N).
RUD-VIII	Copy of statement of Mr. Shri Kunal Ghag, G-Card holder of CB-M/s. M/s. Sai Siddhi Forwarder (CHA License No.11/1111)



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

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

Port Code	SB No	SB Date
INNSA1	8309390	14-MAR-24
IEC/Br	BNQPP4489N	0
GSTIN/TYPE	27BNQPP4489N1ZS GSN	
CB CODE	AAKPG1281FCH001	
TYPE	INV	ITEM
Nos	1	15
PKG	102	G.WT KGS
		5471



* SB22150320241819

PART - I - SHIPPING BILL SUMMARY

A STATUS	1.MODE	2.ASSCESS	3.EXMN	4.JOBGING	5.MEIS	6.DBK	7.RODTP	8.LICENCE	9.DFRC	10.RE-EXP	11.LUT
	SEA	Y	Y	N	Y	Y	N	N	N		Y
B DECLARAN	12.PORT OF LOADING	INNSA1 (Jawaharlal Nehru (Nh)				13.COUNTRY OF FINAL DESTINATION	UNITED ARAB EMIRATES				
	14.STATE OF ORIGIN	Maharashtra				15.PORT OF FINAL DESTINATION	AEJEA (Jebel Ali)				
	16.PORT OF DISCHARGE	AEJEA (Jebel Ali)				17.COUNTRY OF DISCHARGE	UNITED ARAB EMIRATES				
	1.EXPORTER'S NAME & ADDRESS	KIRAN TRADE INDIA				7.CONSIGNEE NAME & ADDRESS	ASHAB ALMADINA GOODS WHOLESALERS CO				
		A-WING, FLAT NO. 602, MARUTI ENCLAVE,					LLC DUBAI,				
		SECTOR-8, NAVI MUMBAI, AIROLI					United Arab Emirates				
		NAVI MUMBAI					AE				
	3. AD CODE:	6910771				8. GSTIN / TYPE	27BNQPP4489N1ZS GSN				
	4.RBI WAIVER NO. & DT					9.FOREX BANK A/C NO.	11XXXXXXXXXXXX147				
	5.CB NAME	SAI SIDDHI FORWARDERS				10.DBK BANK A/C NO.	11XXXXXXXXXXXX147				
	6.AEO					11. IFSC NO.	IBKL0001132				
C VALU	1.FOB VALUE	2.FREIGHT	3.INSURANC	4.DISCOU	5.COM	D. EX.P.R.	1.DBK CLAIM	2.IGST AMT	3.CESS AMT		
	10301632.12	0	0	0	0		296033				
	6.DEDUCTIONS	7.P/C		8.DUTY	9.CESS		4.IGST VALUE	5.RODTEP AMT	6.ROSCAL AMT		
	0	0						0	520463		
E MANIFEST	1.MAWB NO.	2.MAWB DT	3.HAWB NO.	4.HAWB DT	N.O.C.	F INVOICE	1.SNO	2.INV NO.	3. INV AMT.	4.CURRENTC	
							1	016/2023-24	125629.66	USD	
	4. CIN NO.	5. CIN DT.	6. CIN SITE ID								
	24PCEG0315664244000	15-MAR-24	INNSA1								
G. EQUIPMENT	1.CONTAINER	2.SEAL	3.DATE	4.S No		H CHALLAN	1SR.NO	2.CHALLAN NO	3.PAYMT DT	4.AMOUNT	
I. ANNEX	1.SEAL TYPE	2.NATURE OF CARGO	3.NO. OF PACKETS	4.NO. OF CONTAINERS	5.LOOSE PACKETS						
	WAREHOUSE SEALED	CONTAINERISED	102	0	0						
	6.MARKS & NUMBERS	AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"									
J.PROCESS	1.EVENT	2.DATE	3.TIME	4.LEO NO.	5. LEO DATE						
	5.Submission	14-MAR-24	13:28	6.LEO Date.	15-MAR-24						
	5.Assessment	15-MAR-24	12:40	8.BRC Realisation Date	31-DEC-24						
	7.Examination	15-MAR-24	17:41								
	9.LEO	15-MAR-24	18:18								

certified that (102) packages Have
been stuffed in (1X 40) Container
No. WBPV 7058570 & Sealed
with Customs Bottle seal No. 4430633
Under general supervision on 15/3

GFS/JWB

(JNCH)

Signature Not Verified

Digitally signed by DS DIRECTORATE GENERAL
OF SYSTEMS AND DATA MANAGEMENT 01
Date: 2024.03.15 18:22:21 IST
Reason: CUSTOMS
Location: INDIA

Glossary

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

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Page 2 of 8

19/03/24

19/03/24



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

Port Code	INNSA1	SB No	8309390	SB Date	14-MAR-24
IEC/Br			BNQPP4489N		0
GSTIN/TYPE			27BNQPP4489N1ZS GSN		
CB CODE			AAKPG1281FCH001		
TYPE	INV	ITEM	CONT		
Nos	1	15	0		
PKG	102	G.WT	KGS	5471	

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

* SB22150320241819

PART - II - INVOICE DETAILS

A. REF	1.S.No	2.INVOICE No. & Dt.	3.P.O.No. & Dt.	4.LoC No. & Dt	5.Contract No.&Dt	6.AD code	7.INVTERM			
	1	016/2023-24 13/03/2024				6910771	FOB			
B. TRANSACTION PARTIES	1.EXPORTER'S NAME & ADDRESS			2.BUYER'S NAME & ADDRESS						
	KIRAN TRADE INDIA A-WING,FLAT NO. 602,MARUTI ENCLAVE, SECTOR-8,NAVI MUMBAI,AIROLI 400708			WARDAT AL JABAL FOODSTUFF TRADING L LC P,O, BOX NO, 294816 SHOP NO, 6, AL RAS DEIRA, DUBAI,						
	3.THIRD PARTY NAME & ADDRESS			4.BUYER AEO STATUS						
C.VAL DTLs	1.INVOICE VALUE		2.FOB VALUE	3.FREIGHT	4.INSURANCE	5.DISCOUNT	6.COMMISON	7.DEDUCT	8.P/C	9.EXCHANGE RATE
	125629.66 USD		125629.66 USD	0 USD	0 USD	0	0	0		1 USD INR 82
	1.ItemSNo	2.HS CD	3.DESCRPTION		4.QUANTITY	5.UQC	6.RATE	7.VALUE(F/C)		
	1	62114219	GIRLS T-SHIRTS MADE OF BLENDED		2241	NOS	5.5	12325.5		
	2	62114390	LADIES BURKHA MADE OF POLYESTER		480	NOS	7.85	3768		
	3	62044290	LADIES FROCK MADE OF POLYESTER		165	NOS	7.82	1290.3		
	4	62044390	LADIES KURTA PAYJAMA MADE OF POLYESTER		194	NOS	7.95	1542.3		
	5	61042990	LADIES TOP MADE OF COTTON		1356	NOS	7.98	10820.88		
	6	62034290	MENS DENIM JEANS MADE OF COTTON		362	NOS	7.89	2856.18		
	7	62034290	MENS FORMAL PANTS MADE OF COTTON		396	NOS	7.88	3120.48		
	8	62031990	MENS KURTA PAYJAMA MADE OF POLYESTER		1479	NOS	7.99	11817.21		
	9	62059090	MENS SHIRT MADE OF BLENDED		7777	NOS	7.88	61282.76		
	10	62034290	MENS SHORTS MADE OF BLENDED		1837	NOS	7.85	14420.45		
	11	61099090	MENS T-SHIRTS MADE OF COTTON		100	NOS	6.85	685		
	12	61099090	MENS T-SHIRTS MADE OF BLENDED		157	NOS	5.5	863.5		
	13	62034290	MENS TRACK PANT MADE OF COTTON		30	NOS	5.45	163.5		
	14	62034290	MENS TRACK PANT MADE OF COTTON		76	NOS	7.85	596.6		
	15	61159990	SOCKS MADE OF COTTON		70	NOS	1.1	77		

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

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Page 2 Of 9

P1
19/03/24

P2
19/03/24

CB
19/03/24



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

Port Code	SB No	SB Date
INNSA1	8309390	14-MAR-24
IEC/Br	BNQPP4489N	0
GSTIN/TYPE	27BNQPP4489N1ZS GSN	
CB CODE	AAKPG1281FCH001	
TYPE	INV	ITEM
Nos	1	15
PKG	102	G.WT KGS
		5471



*SB22150320241819

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

PART - III - ITEM DETAILS

11.VNSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	1	62114219	GIRLS T-SHIRTS MADE OF BLENDED	2241	NOS	5.5	12325.5	1010691.07	496.1
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD		
			Y	LUT			60		
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback and ROSCTL	2241	NOS	Maharashtra	MUMBAI SUBURBAN					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				
11.VNSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	2	62114390	LADIES BURKHA MADE OF POLYESTER	480	NOS	7.85	3768	308975.82	708.07
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD		
			Y	LUT			60		
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback and ROSCTL	480	NOS	Maharashtra	MUMBAI SUBURBAN					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				
11.VNSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	3	62044290	LADIES FROCK MADE OF POLYESTER	165	NOS	7.82	1290.3	105804.97	705.36
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD		
			Y	LUT			60		
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback and ROSCTL	165	NOS	Maharashtra	MUMBAI					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				
11.VNSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	4	62044390	LADIES KURTA PAYJAMA MADE OF POLYESTER	194	NOS	7.95	1542.3	126469.02	717.09
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD		
			Y	LUT			60		
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback and ROSCTL	194	NOS	Maharashtra	MUMBAI					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				
11.VNSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	5	61042990	LADIES TOP MADE OF COTTON	1356	NOS	7.98	10820.88	887312.54	719.8
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD		
			Y	LUT			60		
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback and ROSCTL	1356	NOS	Maharashtra	MUMBAI					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

GLOSSARY

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

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P1
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P2
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INDIAN CUSTOMS EDI SYSTEM
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DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
GOVERNMENT OF INDIA

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

Port Code	SB No	SB Date
INNSA1	8309390	14-MAR-24
IEC/Br	BNQPP4489N	0
GSTIN/TYPE	27BNQPP4489N1ZS GSN	
CB CODE	AAKPG1281FCH001	
TYPE	INV	ITEM
Nos	1	15
PKG	102	G.WT KGS
		5471

*SB22150320241818

PART - III - ITEM DETAILS

11.VNSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	6	62034290	MENS DENIM JEANS MADE OF COTTON	362	NOS	7.89	2856.18	234206.58	711.68
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD		
			Y	LUT			60		
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback, and ROSCTL	362	NOS	Maharashtra	MUMBAI					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				
11.VNSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	7	62034290	MENS FORMAL PANTS MADE OF COTTON	396	NOS	7.88	3120.48	255879.15	710.78
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD		
			Y	LUT			60		
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback, and ROSCTL	396	NOS	Maharashtra	MUMBAI					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				
11.VNSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	8	62031990	MENS KURTA PAYJAMA MADE OF POLYESTER	1479	NOS	7.99	11817.21	969011.69	720.7
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD		
			Y	LUT			60		
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback, and ROSCTL	1479	NOS	Maharashtra	MUMBAI					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				
11.VNSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	9	62059090	MENS SHIRT MADE OF BLENDED	7777	NOS	7.88	61282.76	5025186.63	710.78
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD		
			Y	LUT			60		
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback, and ROSCTL	7777	NOS	Maharashtra	MUMBAI					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				
11.VNSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	10	62059090	MENS SHIRT MADE OF COTTON	1837	NOS	7.85	14420.45	1182476.96	708.07
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18.SCHCOD		
			Y	LUT			60		
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback, and ROSCTL	1837	NOS	Maharashtra	MUMBAI					
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

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P1
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P2
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INDIAN CUSTOMS EDI SYSTEM
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
GOVERNMENT OF INDIA

Port Code	SB No	SB Date
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IEC/Br	BNQPP4489N	0
GSTIN/TYPE	27BNQPP4489N1ZS GSN	
CB CODE	AAKPG1281FCH001	
TYPE	INV	ITEM CONT
Nos	1	15 0
PKG	102	G.WT KGS 5471

* SB22150320241819



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

PART - III - ITEM DETAILS

1. INVSN	2. ITEMSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV
1	11	62034290	MENS SHORTS MADE OF BLENDED	100	NOS	6.85	685	56169.65	617.87
11. DUTYAMT	12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE	17. IGST AMOUNT	18. SCHCOD		
			Y	LUT					60
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback, and ROSCTL	100	NOS	Maharashtra	MUMBAI					
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILABLE	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

1. INVSN	2. ITEMSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV
1	12	61099090	MENS T-SHIRTS MADE OF COTTON	157	NOS	5.5	863.5	70807.24	496.1
11. DUTYAMT	12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE	17. IGST AMOUNT	18. SCHCOD		
			Y	LUT					60
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback, and ROSCTL	157	NOS	Maharashtra	MUMBAI					
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILABLE	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

1. INVSN	2. ITEMSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV
1	13	61099090	MENS T SHIRTS MADE OF BLENDED	30	NOS	5.45	163.5	13406.54	491.59
11. DUTYAMT	12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE	17. IGST AMOUNT	18. SCHCOD		
			Y	LUT					60
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback, and ROSCTL	30	NOS	Maharashtra	MUMBAI					
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILABLE	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

1. INVSN	2. ITEMSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV
1	14	62034290	MENS TRACK PANT MADE OF COTTON	76	NOS	7.85	596.6	48921.42	708.07
11. DUTYAMT	12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE	17. IGST AMOUNT	18. SCHCOD		
			Y	LUT					60
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback, and ROSCTL	76	NOS	Maharashtra	MUMBAI					
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILABLE	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

1. INVSN	2. ITEMSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV
1	15	61159990	SOCKS MADE OF COTTON	70	NOS	1.1	77	6313.87	99.22
11. DUTYAMT	12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE	17. IGST AMOUNT	18. SCHCOD		
			Y	LUT					60
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN	23. DISTRICT OF ORIGIN					
Drawback, and ROSCTL	70	PRS	Maharashtra	MUMBAI					
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILABLE	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

INVOICE (1/1)

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Page 5 of 9.

P1
Amur
19/03/24

P2
Sharma
19/03/24

CB
Sharma
19/03/24



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

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

Port Code	INNSA1	SB No	8309390	SB Date	14-MAR-24
IEC/Br			BNQPP4489N		0
GSTIN/TYPE			27BNQPP4489N1ZS GSN		
CB CODE			AAKPG1281FCH001		
TYPE	INV	ITEM	15	CONT	0
Nos	102	G.WT	KGS	5471	
PKG					



* SB22150320241819

INDIAN CUSTOMS
CENTRAL BOARD OF
DEPARTMENT OF
GOVERNMENT OF
JNCH, NHAVA SHEVA

PART - IV - EXPORT SCHEME DETAILS

A. DRAWBACK & ROSL CLAIM									
1.INV SNO	2.ITEM SNO	3.DBK SNO.	4.QTY/WT	5.VALUE	6.RATE	7.DBK AMT	8.STALEV	9.CENLEV	10.ROSTL AMT
1	1	62110101B	2241	1010691.07	2.9	29310.04	29310	20214	49524
1	2	62110103B	480	308975.82	2.7	8342.35	6288	5253	11541
1	3	62040103B	165	105804.97	3.9	4126.39	2804	2222	5026
1	4	62040103B	194	126469.02	3.9	4932.29	3351	2656	6007
1	5	61040101B	1356	887312.54	3.1	27506.69	25732	17746	43478
1	6	62030101B	362	234206.58	3.3	7728.82	8431	5738	14169
1	7	62030101B	396	255879.15	3.3	8444.01	9212	6269	15481
1	8	62030103B	1479	969011.69	4.7	45543.55	25679	20349	46028
1	9	620502B	7777	5025186.63	2.5	125629.67	143097	104212	247309
1	10	620501B	1837	1182476.96	2.4	28379.45	42569	28971	71540
1	11	62030102B	100	56169.65	3.5	1965.94	1758	1281	3039
1	12	610901B	157	70807.24	3.1	1884	2053	1416	3469
1	13	610902B	30	13406.54	3.3	442.42	282	228	510
1	14	62030101B	76	48921.42	3.3	1614.41	1761	1199	2960
1	15	61150101B	70	6313.87	2.9	183.1	227	155	382

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

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

D. SINGLE WINDOW DECLARATION							
1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	ORC	DOO	483		2241	NOS
1	1	CHR	SQC				
1	1	ORC	EPT	NCPTI		0	INR
1	1	DTY	GCESS				
1	1	ORC	STO	27			
1	2	ORC	DOO	483		480	NOS
1	2	CHR	SQC				
1	2	ORC	EPT	NCPTI		0	INR
1	2	DTY	GCESS				
1	2	ORC	STO	27			
1	3	ORC	DOO	482		165	NOS
1	3	CHR	SQC				
1	3	ORC	EPT	NCPTI		0	INR
1	3	DTY	GCESS				
1	3	ORC	STO	27			
1	4	ORC	DOO	482		194	NOS
1	4	CHR	SQC				
1	4	ORC	EPT	NCPTI		0	INR
1	4	DTY	GCESS				
1	4	ORC	STO	27			
1	5	ORC	DOO	482		1356	NOS
1	5	CHR	SQC				
1	5	ORC	EPT	NCPTI		0	INR
1	5	DTY	GCESS				
1	5	ORC	STO	27			
1	6	ORC	DOO	482		362	NOS
1	6	CHR	SQC				
1	6	ORC	EPT	NCPTI		0	INR
1	6	DTY	GCESS				
1	6	ORC	STO	27			
1	7	ORC	DOO	482			

Glossary

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

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P1
Amur
19/03/24

P2
Amur
19/03/24

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Amur
19/03/24



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

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

Port Code	SB No	SB Date
INNSA1	8309390	14-MAR-24
IEC/Br	BNQPP4489N	0
GSTIN/TYPE	27BNQPP4489N1ZS GSN	
CB CODE	AAKPG1281FCH001	
TYPE	INV	ITEM
Nos	1	15
PKG	102	G.WT KGS
		5471



* SB22150320241819

PART - IV - EXPORT SCHEME DETAILS

1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	7	CHR	SQC				
1	7	ORC	EPT				
1	7	DTY	GCESS	NCPTI		396	NOS
1	8	ORC	STO			0	INR
1	8	CHR	DOO	27			
1	8	ORC	SQC	482			
1	8	DTY	EPT			1479	NOS
1	8	ORC	GCESS	NCPTI			
1	9	ORC	STO			0	INR
1	9	CHR	DOO	27			
1	9	ORC	SQC	482			
1	9	DTY	EPT			7777	NOS
1	9	ORC	GCESS	NCPTI			
1	10	ORC	STO			0	INR
1	10	CHR	DOO	27			
1	10	ORC	SQC	482			
1	10	DTY	EPT			1837	NOS
1	10	ORC	GCESS	NCPTI			
1	11	ORC	STO			0	INR
1	11	CHR	DOO	27			
1	11	ORC	SQC	482			
1	11	DTY	EPT			100	NOS
1	11	ORC	GCESS	NCPTI			
1	12	ORC	STO			0	INR
1	12	CHR	DOO	27			
1	12	ORC	SQC	482			
1	12	DTY	EPT			157	NOS
1	12	ORC	GCESS	NCPTI			
1	13	ORC	STO			0	INR
1	13	CHR	DOO	27			
1	13	ORC	SQC	482			
1	13	DTY	EPT			30	NOS
1	13	ORC	GCESS	NCPTI			
1	14	ORC	STO			0	INR
1	14	CHR	DOO	27			
1	14	ORC	SQC	482			
1	14	DTY	EPT			76	NOS
1	14	ORC	GCESS	NCPTI			
1	15	ORC	STO			0	INR
1	15	CHR	DOO	27			
1	15	ORC	SQC	482			
1	15	DTY	EPT			70	PRS
1	15	ORC	GCESS	NCPTI			
1	15	DTY	GCESS			0	INR
1	15	ORC	STO	27			

E. SINGLE WINDOW DECLARATION - CONSTITUENTS

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

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

G.SUPPORTING DOCUMENTS

1.INVSN2.ITMSNO	3 DOCTYPCD	4. ICEGATE ID	5. IRN	6.PARTY CD	7.ISSUE PLA	8.ISS DT	9.EXP DT
1	0	101000	SSFMUMBAI	2024031400039769		UNITED ARAB 14-MAR-24	
1	0	380000	SSFMUMBAI	2024031400038093		UNITED ARAB 14-MAR-24	
1	0	271000	SSFMUMBAI	2024031400038094		UNITED ARAB 14-MAR-24	

Glossary

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

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P1
Amur
19/03/24

P2
Amur
19/03/24

CB
Amur
19/03/24



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

Port Code	SB No	SB Date
INNSA1	8309390	14-MAR-24
IEC/Br	BNQPP4489N	0
GSTIN/TYPE	27BNQPP4489N1ZS GSN	
CB CODE	AAKPG1281FCH001	
TYPE	INV	ITEM
Nos	1	15
PKG	102	G.WT KGS
		5471



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

PART - IV - EXPORT SCHEME DETAILS

H. INVOICE DETAILS			
1.SNO	2.INVOICE NO	3.INVOICE AMOUNT	4.CURRENCY
1	016/2023-24	125629.66	USD
I. CONTAINER DETAILS			
1.SNO	2.CONTAINER	3.SEAL	4.DATE
J. AR4 DETAILS			
1.INVSN	2.ITMSN	3.AR4 NUMBER	4.AR4 DATE
		5.COMMISSIONERATE	6.DIVISION
		7.RANGE	
K. THIRD PARTY DETAILS			
1.INVSN	2.ITMSN	3.IEC	4. EXPORTER NAME
		5. ADDRESS	6.GSTN ID AND TYPE
L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS			
1.INVSN	2.ITMSN	3.TYPE	4.MANUFACT CD
		5.SOURCE STATE	6.TRANS CY
		7.ADDRESS	
M. RODTEP DETAILS			
1.INVSN	2.ITMSN	3. QUANTITY	4. UQC
		5. NO. OF UNITS	6. VALUE
N. REEXPORT DETAILS			
1.INVSN	2.ITMSN	3.BE SITE ID	4.BE NUMBER
		5.BE DATE	6.BE INV SNO
		7.BE ITEM S	8. BE QTY
		9. BE UQC	

OTHER ADDITIONAL INFORMATION

Glossary

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

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P1
19/03/24

19/03/24

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19/03/24



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

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

Port Code	SB No	SB Date	
INNSA1	8309390	14-MAR-24	
IEC/Br	BNQPP4489N	0	
GSTIN/TYPE	27BNQPP4489N1ZS GSN		
CB CODE	AAKPG1281FCH001		
TYPE	INV	ITEM	CONT
Nos	1	15	0
PKG	102	G.WT KGS	5471



* SB22150320241819

PART - V - DECLARATIONS

A. DECLARATION STATEMENT

LET EXPORT COPY

B. AUTHORIZED SIGNATORY

DATE

AUTHORIZED SIGNATORY

CHA NAME :AAKPG1281FCH001

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Page 9 Of 9

P1
19/3/24

P2
19/3/24

CB
19/03/24

COMMERCIAL / TAX INVOICE

SUPPLY MEANT FOR EXPORT UNDER LETTER OF UNDERTAKING / BOND WITHOUT PAYMENT OF INTEGRATED TAX [IGST]

WING, FLAT NO. 602, MARUTI ENCLAVE
SECTOR-8, NAVI MUMBAI, AIROLI
NAVI MUMBAI MAHARASHTRA 400708

Inv No.016/2023-24
DATE: 13.03.2024

IEC No.	BNQPP4489N
PAN :	BNQPP4489N
GSTIN:	27BNQPP4489N1ZS

Purchase Order No. :

Other Reference (S) ARN:

Consignee
ASHABH ALMADINA GOODS WHOLESALERS CO. LLC
P.O. BOX 47225
DUBAI, UAE TEL NO : +971 553380715
EMAIL ID: artfzc2022@gmail.com

Buyer if other than consignee
WARDAT AL JABAL FOODSTUFF TRADING L LC
P.O, BOX NO, 294816 SHOP NO, 6,
AL RAS DEIRA, DUBAI, UNITED ARAB EMIRATES

Port of Discharge JEBEL ALI	Final Destination JEBEL ALI
Pre-Carriage By Truck	Place of Receipt by pre-carrier NHAVA SHEVA
Vessel / Flight No.	PORT OF LOADING NHAVA SHEVA

Country Of Origin	Country of Final Destination
India	U.A.E

Terms Of Delivery Of Goods : FOB, BY SEA
Terms Of Payment: DA 180 DAYS

MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	UNDER LUT	TOTAL AMOUNT INR
M C	GIRLS T SHIRTS MADE OF BLENDED	62114219	2241	5.50	12325.50	1015004.93	0.00	1015004.93
60 TO 87	LADIES BURKHA MADE OF POLYESTER	62114390	480	7.85	3768.00	310294.80	0.00	310294.80
97 TO 146	LADIES FROCK MADE OF POLYESTER	62044290	165	7.82	1290.30	106256.21	0.00	106256.21
151 TO 185	LADIES KURTA PAJAMA MADE OF POLYESTER	62044390	194	7.95	1542.30	127008.41	0.00	127008.41
	LADIES TOP MADE OF COTTON	61042990	1356	7.98	10820.88	891099.47	0.00	891099.47
	MENS DENIM JEANS MADE OF COTTON	62034290	362	7.89	2856.18	235206.42	0.00	235206.42
	MENS FORMAL PANT MADE OF COTTON	62034290	396	7.88	3120.48	256971.53	0.00	256971.53
	MENS KURTA PAJAMA MADE OF POLYESTER	62031990	1479	7.99	11817.21	973147.24	0.00	973147.24
	MENS SHIRTS MADE OF BLENDED	62059090	7777	7.88	61282.76	5046635.29	0.00	5046635.29
	MENS SHIRTS MADE OF COTTON	62059090	1837	7.85	14420.45	1187524.06	0.00	1187524.06
	MENS SHORTS MADE OF BLENDED	62034290	100	6.85	685.00	56409.75	0.00	56409.75
	MENS T SHIRTS MADE OF COTTON	61099090	157	5.50	863.50	71109.23	0.00	71109.23
	MENS T SHIRTS MADE OF BLENDED	61099090	30	5.45	163.50	13464.23	0.00	13464.23
	MENS TACK PANT MADE OF COTTON	62034290	76	7.85	596.60	49130.01	0.00	49130.01
	SOCK MADE OF COTTON	61159990	70	1.10	77.00	6340.95	0.00	6340.95

Amount Chargeable In Words (In USD):	ONE LAKH TWENTY FIVE THOUSAND SIX HUNDRED TWENTY NINE CENT SIXTY SIX ONLY...	16720	125629.66	10345602.50	0.00	10345602.50
PKGS	102					

PKGS	102
NT WT	5165.000
GR WT	<u>5471.000</u>

Declaration
We intend to claim rewards under Remission of Duties
or Taxes on Export Products (RoDTEP) Scheme

Declaration
We declare that the invoice shows the actual price of the goods
Description and all the particulars are true and correct

FOR: KIRAN TRADE INDIA

AUTHORISED SIGNATORY

P_1
Amul
19/03/24

P₂
S. M. S.
1943/44

CB

[Signature]
12/03/24

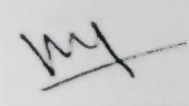
DETAILED PACKING LIST
ANNEXURE TO 016/2023-24

C/NOS	ITEMS	QTY	GR WT	NT WT	MARKA
60	MENS SHIRTS MADE OF BLENDED				
61	MENS SHIRTS MADE OF BLENDED	120	47.10	44.10	M C
62	MENS SHIRTS MADE OF BLENDED	120	46.45	43.45	M C
63	MENS SHIRTS MADE OF BLENDED	120	47.00	44.00	M C
64	MENS SHIRTS MADE OF BLENDED	120	45.45	42.45	M C
65	MENS SHIRTS MADE OF BLENDED	120	46.90	43.90	M C
66	MENS SHIRTS MADE OF BLENDED	120	50.55	47.55	M C
67	MENS SHIRTS MADE OF BLENDED	120	46.80	43.80	M C
68	MENS SHIRTS MADE OF BLENDED	120	47.00	44.00	M C
69	MENS SHIRTS MADE OF BLENDED	120	46.80	43.80	M C
70	MENS SHIRTS MADE OF BLENDED	120	45.90	42.90	M C
71	MENS SHIRTS MADE OF BLENDED	120	47.35	44.35	M C
72	MENS SHIRTS MADE OF BLENDED	120	48.65	45.65	M C
73	MENS SHIRTS MADE OF BLENDED	120	47.20	44.20	M C
74	MENS SHIRTS MADE OF BLENDED	120	47.90	44.90	M C
75	MENS SHIRTS MADE OF BLENDED	120	47.85	44.85	M C
76	MENS SHIRTS MADE OF BLENDED	120	46.00	43.00	M C
77	MENS SHIRTS MADE OF BLENDED	120	47.10	44.10	M C
78	MENS SHIRTS MADE OF BLENDED	120	50.50	47.50	M C
79	MENS SHIRTS MADE OF BLENDED	120	50.50	47.50	M C
80	MENS SHIRTS MADE OF BLENDED	120	46.10	43.10	M C
81	MENS SHIRTS MADE OF BLENDED	120	48.25	45.25	M C
82	MENS SHIRTS MADE OF BLENDED	120	46.25	43.25	M C
83	MENS SHIRTS MADE OF BLENDED	120	48.20	45.20	M C
84	MENS SHIRTS MADE OF BLENDED	120	48.3	45.30	M C
85	MENS SHIRTS MADE OF BLENDED	120	46.2	43.20	M C
86	MENS SHIRTS MADE OF BLENDED	120	46.5	43.50	M C
87	MENS SHIRTS MADE OF BLENDED	120	48.15	45.15	M C
97	MENS SHIRTS MADE OF COTTON	120	48.2	45.20	M C
98	LADIES TOP MADE OF COTTON	244	53.30	50.30	M C
99	LADIES TOP MADE OF COTTON	266	60.30	57.30	M C
100	LADIES TOP MADE OF COTTON	240	42.40	39.40	M C
101	LADIES TOP MADE OF COTTON	240	45.00	42.00	M C
102	LADIES TOP MADE OF COTTON	240	45.90	42.90	M C
103	LADIES TOP MADE OF COTTON	240	23.00	20.00	M C
109	MENS SHIRTS MADE OF BLENDED	130	33.90	30.90	M C
111	MENS T SHIRTS MADE OF BLENDED	412	51.00	48.00	M C
112	MENS DENIM JEANS MADE OF COTTON	30	50.00	47.00	M C
	MENS SHIRTS MADE OF BLENDED	30	63.20	60.20	M C
	MENS SHIRTS MADE OF BLENDED	100			M C
	MENS DENIM JEANS MADE OF COTTON	24			M C
113	GIRLS T SHIRTS MADE OF BLENDED	450	53.50	50.50	M C
114	GIRLS T SHIRTS MADE OF BLENDED	450	52.850	49.85	M C
115	GIRLS T SHIRTS MADE OF BLENDED	441	48.650	45.65	M C
116	GIRLS T SHIRTS MADE OF BLENDED	450	52.500	49.50	M C
117	GIRLS T SHIRTS MADE OF BLENDED	450	45.300	42.30	M C
118	LADIES KURTA PAJAMA MADE OF POLYESTER	80	43.350	40.35	M C
119	LADIES KURTA PAJAMA MADE OF POLYESTER	80	44.000	41.00	M C
120	LADIES KURTA PAJAMA MADE OF POLYESTER	34	24.800	21.80	M C
126	MENS SHIRTS MADE OF COTTON	245	63.25	60.25	M C
127	MENS SHIRTS MADE OF COTTON	228	61.80	58.80	M C
128	MENS SHIRTS MADE OF COTTON	162	69.60	66.60	M C
129	MENS SHIRTS MADE OF COTTON	300	85.70	82.70	M C
130	LADIES BURKHA MADE OF POLYESTER	66	63.10	60.10	M C
131	LADIES BURKHA MADE OF POLYESTER	78	68.60	65.60	M C
132	LADIES BURKHA MADE OF POLYESTER	60	64.50	61.50	M C
133	LADIES BURKHA MADE OF POLYESTER	72	67.10	64.10	M C
134	LADIES BURKHA MADE OF POLYESTER	66	67.35	64.35	M C
135	LADIES BURKHA MADE OF POLYESTER	72	67.30	64.30	M C

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19/03/24

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19/03/24

136	LADIES BURKHA MADE OF POLYESTER	66	62.15	59.15	M C
137	MENS SHIRTS MADE OF COTTON	200	81.95	78.95	M C
	MENS TARCK PANT MADE OF COTTON	52			M C
	MENS SHORTS MADE OF BLENDED	100			M C
	SOCK MADE OF COTTON	70			M C
138	MENS DENIM JEANS MADE OF COTTON	140	95.50	92.50	M C
139	MENS SHIRTS MADE OF COTTON	130	51.10	48.10	M C
	MENS SHIRTS MADE OF COTTON	78	45.50	42.50	M C
140	MENS T SHIRTS MADE OF COTTON	21			M C
	MENS TARCK PANT MADE OF COTTON	24			M C
141	MENS DENIM JEANS MADE OF COTTON	168	37.70	34.70	M C
142	MENS SHIRTS MADE OF BLENDED	68	31.00	28.00	M C
143	MENS SHIRTS MADE OF COTTON	120	29.30	26.30	M C
144	MENS SHIRTS MADE OF COTTON	130	66.50	63.50	M C
145	MENS T SHIRTS MADE OF COTTON	136	58.60	55.60	M C
146	LADIES FROCK MADE OF POLYESTER	165	58.30	55.30	M C
151	MENS KURTA PAJAMA MADE OF POLYESTER	138	56.75	53.75	M C
152	MENS KURTA PAJAMA MADE OF POLYESTER	135	56.25	53.25	M C
153	MENS KURTA PAJAMA MADE OF POLYESTER	116	53.20	50.20	M C
154	MENS KURTA PAJAMA MADE OF POLYESTER	157	69.15	66.15	M C
155	MENS KURTA PAJAMA MADE OF POLYESTER	151	55.50	52.50	M C
156	MENS KURTA PAJAMA MADE OF POLYESTER	140	50.30	47.30	M C
157	MENS KURTA PAJAMA MADE OF POLYESTER	96	49.65	46.65	M C
158	MENS KURTA PAJAMA MADE OF POLYESTER	278	57.28	54.28	M C
159	MENS KURTA PAJAMA MADE OF POLYESTER	146	53.98	50.98	M C
160	MENS KURTA PAJAMA MADE OF POLYESTER	122	52.90	49.90	M C
161	MENS SHIRTS MADE OF BLENDED	177	55.15	52.15	M C
162	MENS SHIRTS MADE OF BLENDED	116	44.00	41.00	M C
163	MENS SHIRTS MADE OF BLENDED	180	57.50	54.50	M C
164	MENS SHIRTS MADE OF BLENDED	180	57.70	54.70	M C
165	MENS SHIRTS MADE OF BLENDED	180	56.75	53.75	M C
166	MENS SHIRTS MADE OF BLENDED	180	57.60	54.60	M C
167	MENS SHIRTS MADE OF BLENDED	128	47.80	44.80	M C
168	MENS SHIRTS MADE OF BLENDED	180	58.60	55.60	M C
169	MENS SHIRTS MADE OF BLENDED	128	48.15	45.15	M C
170	MENS SHIRTS MADE OF BLENDED	168	54.20	51.20	M C
171	MENS SHIRTS MADE OF BLENDED	180	57.45	54.45	M C
172	MENS FORMAL PANT MADE OF COTTON	130	62.80	59.80	M C
173	MENS FORMAL PANT MADE OF COTTON	130	64.80	61.80	M C
174	MENS SHIRTS MADE OF BLENDED	292	65.80	62.80	M C
175	MENS FORMAL PANT MADE OF COTTON	136	67.30	64.30	M C
176	MENS SHIRTS MADE OF BLENDED	292	65.40	62.40	M C
177	MENS SHIRTS MADE OF BLENDED	292	63.70	60.70	M C
178	MENS SHIRTS MADE OF BLENDED	223	62.95	59.95	M C
179	MENS SHIRTS MADE OF BLENDED	136	58.70	55.70	M C
180	MENS SHIRTS MADE OF BLENDED	125	54.30	51.30	M C
181	MENS SHIRTS MADE OF BLENDED	136	62.30	59.30	M C
182	MENS SHIRTS MADE OF BLENDED	136	57.00	54.00	M C
183	MENS SHIRTS MADE OF BLENDED	136	61.40	58.40	M C
184	MENS SHIRTS MADE OF BLENDED	136	58.00	55.00	M C
185	MENS SHIRTS MADE OF BLENDED	136	58.90	55.90	M C
		16720	5471	5165	
PKGS	102	FOR:KIRAN TRADE INDIA			
NT WT	5165				
GR WT	5471				
		AUTHORISED SIGNATORY			

P,
 Ahmed
 19/03/2024

Pc
 Ahmed
 19/03/2024

CB,
 Ahmed
 19/03/24

CB - MUMBAI - G-PIA

LICENSE NO.: 11/1111



परचान पत्रक क्र.

KARDEX No.: G-3008

तक वैध

Valid Upto : 05-10-2024

नाम

Name : KUNAL ANIL GHAG

पदनाम

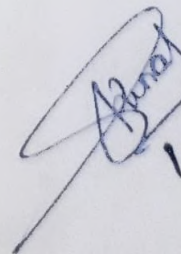
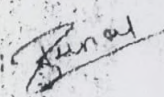
Designation : EMPLOYEE

कम्पनी

Company : SAI SIDDHI FORWAR

धारक के हस्ताक्षर :

Signature of Holder :



19/03/24

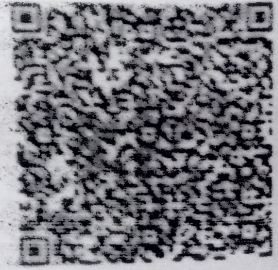


भारत सरकार
Government of India



मयूर सुरेश फापळे
Mayur Suresh Phapale
जन्म तारीख/DOB 02/06/2000
पुरुष/ MALE

ममूब
19/13/2024



3559 8598 1995

म्याइले म्याघार, म्याइली ओळख



भारतीय विशिष्ट ओळख प्राधिकरण

Unique Identification Authority of India

Address:

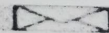
Belapur, Ahmadnagar,
Maharashtra - 422602

पत्ता:

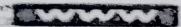
बेलापूर, अहमदनगर,
महाराष्ट्र - 422602

(Signature)
19/03/2024

3559 8598 1995



helpline@uidai.gov.in



www.uidai.gov.in

भारत सरकार

GOVERNMENT OF INDIA

निलेश बाबुराव कापळे

Nilesh Baburao Phapale

जन्म तिथि / DOB: 25/11/1996

पुरुष / MALE

Mobile No.: 8380998665

Signature
19/3/2024



4763 5551 4348

मेरा आधार, मेरी पहचान

भारतीय विधिज्ञ पहचान प्राधिकरण
UNIQUE IDENTIFICATION AUTHORITY OF INDIA

पता:

गावठाण, बेलापुर, अहमदनगर,
महाराष्ट्र - 422602

Address:

C/O., Gavthan, Belapur, Ahmadnagar,
Maharashtra - 422602 te: 06

Shirur
19/03/24



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1947
1800 300 1947



help@uidai.gov.in



www.uidai.gov.in



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

PANCHANAMA dated 19.03.2024 drawn at CFS - JWR Logistics Pvt. Ltd., Village-Padeghar, Panvel, Navi Mumbai – 410206

Pancha No. 1		Pancha No. 2	
Name :	Mayur Suresh Phapale	Name :	Nilesh Baburao Phapale
Age :	24 Years	Age :	28 Years
Address :	Belapur, Ahmadnagar, MH 422602	Address :	C/O Gavthan Belapur, Ahmadnagar, MH 422602
Occupation :	Pvt Job	Occupation :	Pvt Job
ID Card :	355985981995	ID Card :	476355514348
Mobile No. :	9834350768	Mobile No. :	8380998665

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 19.03.2024 at 1730 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village-Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-400210 to witness the examination of goods of exporter M/s. Kiran Trade India (BNQPP4489N) covered under 01 Shipping Bills No. 8309390 dtd 14.03.2024, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Kunal Anil Ghag, G-card holder of M/s. Sai Siddhi Forwarder (License No. 11/1111) having Kardex No. G-3008. Then the officer explained to us that the exporter M/s. Kiran Trade India (BNQPP4489N) having address at A-wing, Flat no. 602, Maruti Enclave, Sec-8, Navi Mumbai, Airoli 400708 has filed 01 Shipping Bills No. 8309390 dtd 14.03.2024 destined to UAE through their Customs Broker M/s. Sai Siddhi Forwarder (License No. 11/1111) for export of their consignment.

We were shown copy of Hold letter No. 291/2022-23/SIIB(X) dtd 18.03.2024 signed by Dy. Commissioner of Customs, SIIB(X), JNCH regarding hold of the above mentioned Shipping Bills along with their respective export invoice & packing list.

Further, the above-mentioned officer requested us to witness the examination proceedings of the goods covered under 01 Shipping Bills No. 8309390 dtd 14.03.2024 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the area/location inside JWR CFS where the subject goods were found carted inside Shed I at Location A-14. A total of 102 packages were found placed at the said location. The packages were wrapped within white polypropylene bags. The packages were opened by the laborers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

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

P.1
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19/03/24

P.2
S. M. M.
19/03/24

CB
S. M. M.
19/03/24

Sr. No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoDTEP (in Rs.)	ROSCTL
1	8309390 dtd 14.03.2024	RMGs	1,03,01,632	2,96,033/-	0/-	5,20,463/-

During 100% examination, goods covered under Shipping Bills No. 8309390 dtd 14.03.2024 were found as declared in terms of quantity and declared description as per shipping bill and checklist.

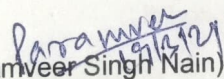
Thereafter, samples of the readymade garments were drawn randomly in duplicate from the S/B's No 8309390 dtd 14.03.2024 in our presence. Further, the said samples as drawn above were sealed in a green envelope with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having seen the drawn samples and sealing of the same in the presence of Shri Kunal Anil Ghag, G-card holder of M/s. Sai Siddhi Forwarder (License No. 11/1111)

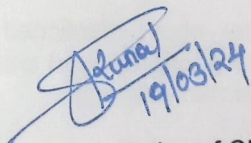
All the goods pertaining to Shipping Bills No. 8309390 dtd 14.03.2024 were re-packed in the same packages and kept back inside Shed-I at the same location inside JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping Bills No. 8309390 dtd 14.03.2024, 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.

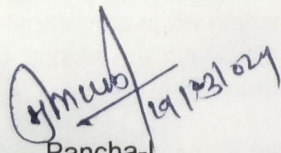
The Panchanama running into 02 pages ended in the same place and same date i.e. 19.03.2024 at 2115 hrs. The Panchanama was carried out in our presence and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

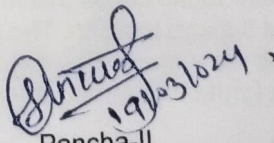
Drawn by me, on the 19th day of March 2024.


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


(Representative of CB)

In presence of:


Pancha-I
(Mayur S. Phapale)


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



CUS/SIIB/ALT/157/2024-SIIB(E)

Date: .04.2024

To,

The Chemical Examiner, Gr. I
Incharge, Customs Laboratory, JNCH
Nhava Sheva,
Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 8309390 dtd
14.03.2024 by M/s KIRAN TRADE INDIA- reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 8309390 dtd 14.03.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	8309390 dtd 14.03.2024	Girls T-Shirt made of blend	1

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 of Customs
SIIB(X), JNCH

Encl: as above.

Lab No. 250/SFB Cx dt. 01/04/24

slb NO:- 8309390 slb dt:- 14.03.2024

Report:-


The sample as received is in the form of dyed and knitted readymade garment (half sleeves T-shirt). It has printed design on front side and a stitched decorative piece. It is wholly composed of cotton yarns.

Total wt. of T-shirt = 95.3g

Sealed remnant returned.

1
- Preeti
16/04/2024

MS. PREETI BATHAM
Chemical Assistant


16.04.24

डॉ. पूर्णिमा मिश्रा / Dr. Purnima Mishra
रसायन परीक्षक ग्रेड-१ / Chemical Examiner Grade-1
जवाहरलाल नेहरू सीमाशुल्क प्रदन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
नहाव शेवा / Nhava Sheva



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



CUS/SIIB/ALT/157/2024-SIIB(E)

Date: .04.2024

To,

The Chemical Examiner, Gr. I
Incharge, Customs Laboratory, JNCH
Nhava Sheva,
Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 8309390 dtd 14.03.2024 by M/s KIRAN TRADE INDIA– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 8309390 dtd 14.03.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	8309390 dtd 14.03.2024	Men's Shirt made of blended	1

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 of Customs
SIIB(X), JNCH

Encl: as above.

Lab No. 251/SCB CX) dt-01/04/24

S/B No.: 8309390 dt. 14.03.2024

Report- The sample as received is in the form of a readymade textile garment (Half Sleeve Shirt). It is made of dyed woven fabric having canvas at the collar and plastic buttons at the front.

Total Wt. - 264 g
Fabric Wt. - 256 g
Canvas & plastic buttons wt. - balance.

It is composed of spun yarns of polyester on both sides.

Avg. GSM- 140.82

Sealed remnant sample returned.

Basant Kumar
26/4/24
BASANT KUMAR
Chemical Assistant

n. Maity 26.04.2024
डॉ. मृत्युंजय माइति
Dr. MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory Nhava Sheva

CEH



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



CUS/SIIB/ALT/157/2024-SIIB(E)

Date: .04.2024

To,

The Chemical Examiner, Gr. I
Incharge, Customs Laboratory, JNCH
Nhava Sheva,
Tal: Uran, Dist: Raigad.

23.4.24

Sub: Testing of sample pertaining to Shipping Bill No. 8309390 dtd 14.03.2024 by M/s KIRAN TRADE INDIA- reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 8309390 dtd 14.03.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	8309390 dtd 14.03.2024	Men's Kurta Pajama Made of polyester	1

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 of Customs
SIIB(X), JNCH

Encl: as above.

Lab No. 253/SIB CX dt. 01/04/24

S/B NO. 8309390; S/B DATE 14/03/2024

REPORT: On opening the sample packet, two readymade textile garment were found i.e. (1) Kurta and (2) Pyjama

Total weight of sample (2 pieces) = 264.1 g

- (1) **Kurta-** It is made of dyed woven fabric with plastic buttons on front side and dyed woven polyester fabric stitched inside of the collar. Base woven fabric is made of blended spun yarns of cotton and polyester on one side and spun yarns of polyester on other side.

Weight of sample = 165.1 g

Weight of base woven fabric = 161.3 g

Weight of dyed woven fabric stitched inside collar = 2.9 g

Weight of buttons = Balance

GSM of sample = 84.45

Percentage Composition of base fabric:

% of polyester yarns = 76.45 %

% of cotton yarns = Balance

- (1) **Pyjama-** It is made of dyed woven fabric with string at the waist part. Base woven fabric is made of blended spun yarns of cotton and polyester on one side and spun yarns of polyester on other side.

Weight of sample = 99 g

Weight of base woven fabric = 95.8 g

Weight of string = Balance

GSM of sample = 84.96

Percentage Composition of base fabric:


% of polyester yarns = 76.08 %

% of cotton yarns = Balance

Sealed remnant returned.

Martina Devi
30/04/24

Dr. MARTINA DEVI
Chemical Assistant


30.4.24
डॉ. पूर्णिमा मिश्रा / Dr. Purnima Mishra
रसायन परीक्षक ग्रेड-१ / Chemical Examiner Grade-1
जवाहरलाल नेहरू सीमांतक भवन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
नया शेवा / Nhava Sheva

Market Enquiry Report of M/s. Kiran Trade India (BNQPP4489N) conducted on 31.03.2024.


As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Kunal Anil Ghag, authorized representative of exporter, conducted a market survey of goods covered under Shipping Bills No. 8309390 dtd 14.03.2024 presented for export by M/s. Kiran Trade India (BNQPP4489N). The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bills. Market enquiry was conducted on 31.03.2024 in wholesale market near Masjid Bunder, Mumbai.

To ascertain the fair market value of the goods, we visited the different Wholesale Shops near Masjid Bunder, Mumbai. The samples were opened in the presence of authorized representative of exporter Shri Kunal Anil Ghag. Representative samples were shown to the shopkeeper of subject goods and quotation / inquiries were made for wholesale purchase of identical/ similar goods. The shopkeeper refused to have identical goods i.e. of same brand but offered similar goods on the basis of quality, composition, size and design of the goods. Further, the exporters representative to sale item on proper bill but the same request was refused by wholesalers. They informed that the orders in minimum lot are only entertained. The wholesale rates for the said samples as quoted verbally by shopkeepers for which both officers and Exporter's authorized representative agreed are as follows:

S/B No.	Sno	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price	PMV	Declared FOB	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
			Noble Dresses 189, Shop No. 02, Ground Floor, Samuel Street, Masjid, Mumbai 400009	African Creation 27/29, Ebrahim Merchant Rd, Khadak, Mumbai 400009	Khwaja Exports 70, Ibrahim Rahmatullah Marg, Khadak, Mumbai 400003				
809390 dtd 14/03/24	1	Girls t shirt made of blend	300	250	280	277	496	1010691	563759
	2	ladies burkha made of polyester	500	450	460	477	708	308976	208021
	3	ladies frock made of polyester	450	400	460	443	705	105804	66534
	4	ladies kurta pajama made of polyester	500	550	520	523	717	126469	92309
	5	ladies top made of cotton	550	490	520	520	720	887312	640836
	6	mens denim jeans made of cotton	450	480	500	477	712	234208	156797
	7	mens formal pants made of	450	480	500	477	710	255880	171788
	8	mens kurta pajama made	500	550	520	523	720	969011	704327
	9	mens shirt made of blend	500	450	480	477	710	5025186	3373716
	10	mens shirt made of cotton	500	450	480	477	709	1182477	794989

The value of other items is not disputed. 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.


(Kunal Anil Ghag)
Authorized representative of exporter


(Paramveer Singh Nain)
IO/SIIB(X)



सीमाशुल्क आयुक्त का कार्यालय, एनएस-II
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
केंद्रीकृत निर्यात आकलन कक्ष, जवाहरलाल नेहरू सीमाशुल्क भवन
CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU CUSTOM HOUSE,
न्हावा शेवा, तालुका उरण, जिला रायगड, महाराष्ट्र 400707
NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707

F.No. CUS/ASS/MISC/456/2024 CEAC

Date: 03-05-2024

To,

The Dy. Commissioner of Customs,
Export docks, JWR CFS,
Mumbai Customs Zone-II, JNCH.

महोदय/Sir,

विषय: निर्यातक किरण ट्रेड इंडिया (IE कोड BNQPP4489N) द्वारा दायर शिपिंग बिल संख्या 8309390 दिनांक 14/03/2024 के तहत माल की अनंतिम रिलीज बैंक टू टाउन (बीटीटी) उद्देश्य के लिए- सम्बंधित।

Sub: Provisional release of goods for Back to Town (BTT) purpose covered under Shipping Bill No. 8309390 dated 14/03/2024 filed by exporter M/s KIRAN TRADE INDIA (IE CODE BNQPP4489N)-reg.

१. कृपया उपर्युक्त विषय का संदर्भ लें।

Please refer to the above-mentioned subject.

२. इस संबंध में, सक्षम प्राधिकारी ने नीचे उल्लिखित शर्तों पर बैंक टू टाउन (बीटीटी) के लिए विषय शिपिंग बिल के तहत कवर किए गए माल की अनंतिम रिहाई के अनुरोध को मंजूरी दी गई है-

In this regard, the competent authority has approved the request for provisional release of the goods covered under subject Shipping Bills for Back to town (BTT) purpose on the below mentioned conditions-

अ/A. माल के 100% पुनः निर्धारित मूल्य के लिए बांड जमा करना/To submit Bond for 100% re-determined value of the goods.

ब/B. ₹ 2,65,000 रुपये (केवल दो लाख पैंसठ हजार रुपये) की नकद सुरक्षा/बैंक गारंटी जमा करने के लिए/ To submit Cash Security/Bank Guarantee of Rs.2,65,000/- (Rupees Two Lakhs Sixty-Five Thousand only)

३. उपरोक्त के संबंध में, निर्यातक मै. किरण ट्रेड इंडिया (IE कोड BNQPP4489N) ने अनंतिम रिलीज के लिए आवश्यक दस्तावेज इस कार्यालय में जमा कर दिए हैं और उन्हें अधोहस्ताक्षरी द्वारा स्वीकार कर लिया गया है।

With regards to the above, the exporter M/s KIRAN TRADE INDIA (IE CODE BNQPP4489N) has submitted the requisite documents for provisional release to this office and the same have been accepted by the undersigned.

४. यह आपकी जानकारी और आपकी ओर से आवश्यक कार्रवाई के लिए है।

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



**GOVERNMENT OF MAHARASHTRA
DEPARTMENT OF GOODS AND SERVICES
TAX**

OFFICE OF THE ASSISTANT COMMISSIONER OF STATE
TAX(RAI-NOD-D-0106), VASHI TURBHE_602, NODAL 1
RAIGAD DIVISION
2nd FLOOR, ROOM NO. 204, KONKAN BHAVAN, CBD BELAPUR,
NAVI MUMBAI-400614.

Ph. No. 022-22523341/3358.,
E MAIL:- 1) avhad.sj@mahagst.gov.in
2) raigadd006@gmail.com



To,
Itha Ramalingeswara Rao,
Asst. Commissioner of Customs, SIIB (X), NS-II.
Jawahrlal Nehru Custom House, Nhava Sheva,
Dist:- Raigad, Maharashtra-400707.

No. ACST D-0106/ VASHI TURBHE_602/NODAL-1 RAIGAD DIV./Kiran Trade India/ /B-331,
Navi Mumbai, Dt.06/11/2024.

Subject:- Verification of genuineness of M/s. Kiran Trade India.
GSTIN- 27BNQPP4489N1ZS.

Reference:- Your office letter No. F.No. CUS/SIIB/ALT/157/2024-SIIB (E) JNCH
DT. 23/10/2024.

Dear Sir/Madam,

This office has received your above referred letter and E- mail about verification of genuineness of M/s. Kiran Trade India having GSTIN- 27BNQPP4489N1ZS.

This office inspector has visited the place of business of taxpayer on 05/10/2024 for physical verification and found that, the proprietor is operating her business from her residence i.e. place of business and residence is same. At the time of visit Mrs. Nimmy Shrikumar Pillai, Proprietor was present. This office verified the supportive documents which are attached while taking registration such as PAN card, Aadhar card, Electricity bill, Property card and photo copies of the same are kept on record.

During discussion with Proprietor she told that, M/s. Kiran Trade India imports the dry fruits but due to personal reason, since last 2-3 years she doesn't import or doing any business activity against the said GSTIN but filed GSTR-3B return as Nil. She has produced some sample Purchase and Sale invoice for the year 2021-22 and same are kept on record. This office has checked return filing status of the taxpayer on GSTN Portal and found that, taxpayer has filed the return till Sept-2024. Taxpayer has filed Nil returns from 2022 onwards. M/s. Kiran Trade India has not filed any refund application to this office till the date. The consolidated GSTR-2A for the year 2023-24 and Apr-24 to Sept-24 is attached with this letter.

As per above scenario it is found that, the M/s. Kiran Trade India is genuine taxpayer.

SUNIL
JAGANNATH
AVHAD

Digitally signed by SUNIL
JAGANNATH AVHAD
Date: 2024.11.07 12:09:31
+05'30'

PLACE: CBD Belapur.
Date: 06/11/2024

(S. J. AVHAD)
Asst. Commissioner of State Tax (RAI-NOD-D-0106),
Vashi Turbhe_602, Nodal-1 Raigad,
CBD Belapur, Navi Mumbai.

M/S. KIRAN TRADE INDIA. GSTIN-27BNQPP4489N1ZS

GSTR-3B 2023-24

MONTH	AMOUNT
Apr-23	NIL
May-23	NIL
Jun-23	NIL
Jul-23	NIL
Aug-23	NIL
Sep-23	NIL
Oct-23	NIL
Nov-23	NIL
Dec-23	NIL
Jan-24	NIL
Feb-24	NIL
Mar-24	NIL

GSTR-3B 2024-25

MONTH	AMOUNT
Apr-24	NIL
May-24	NIL
Jun-24	NIL
Jul-24	NIL
Aug-24	NIL
Sep-24	NIL

नवी मुंबई महानगरपालिका
नवी मुंबई महानगरपालिका
नवी मुंबई महानगरपालिका



नवी मुंबई महानगरपालिका
मुख्यालय, सेक्टर-१५ए, पामबीच जंक्शन, सी.बी.डी. बेलापुर, नवी मुंबई - ४०० ६१४. महाराष्ट्र
मालमत्ता कर देयक Bill of Supply
GSTIN : 27AAALCO296J1Z4. HSN CODE NO: 99

Bill.No : PT-G-CP-3134
Date : 01-OCT-23
2023-2024 (II)

लेखा क्रमांक AI0000377673 मालमत्तेचे वर्णन HOUSE;
मालमत्ता तपशील AIR-8-0009 -PENT-0002 Ward : AIROLI
कर दात्यांची नावे LESSOR:CIDCO , LEASEE: NIMMY SHREE KUMAR PILLAI SUB: SREE KUMAR PILLAI
Building : Unit : PENT-0002, Plot NO : 0009, Sector : 8, Node : AIROLI, Ward :

Scan QR code using Google lens



दिनांका पासून पर्यंत	निवासी करपात्र मूल्य	अनिवासी करपात्र मूल्य
01-OCT-23 31-MAR-24	5400	0

For RTGS/NEFT/IMPS
Beneficiary Name: NMMC
A/c No : NNPTAI0000377673
IFSC Code : ICIC0000104
Bank Name : ICICI Bank Ltd

You may pay bill on www.nmmc.gov.in click on Property->Insert your Property code-> Pay online
Cheque/D.D./Pay Order please drawn in favour of "NMMC".

देयकाचा तपशील	दर %	निवासी कर	दर %	अनिवासी कर
सर्वसाधारण कर (१०% घटव्य शुल्कासहित)	23.5	635	0	0
जल लाभ कर	1	27	0	0
साफसफाई कर / मलनिःसारण कर	3	81	0	0
मलनिःसारण लाभ कर	1	27	0	0
शिक्षण उपकर	1	27	0	0
वृक्ष उपकर	1	27	0	0
पथ कर	0.5	14	0	0
रा.शि.कर	2.67	73	0	0
रोजगार हपो कर	5	135	0	0
मोटया निवासी जागवरील कर	10	0	0	0
		1019		0
देयकाची एकूण रक्कम		1019		
या पूर्वी भरलेली रक्कम		0		
मुळ मालमत्ता कराचा थकबाकी		0		
शास्तीची थकबाकी		0		
भरणा करावयाची एकूण रक्कम		1019		

First Assess.Date: 01-APR-1997
Current Area (in Sq.m)
Resi Area: 54.07
Com Area: 0.0
Indus Area: 0.0
Mobile No:
LAST PAYMENT MADE ON
27/04/2023 Rs.1019.00
As On 31/10/2023 1019
Before 30/11/2023 1019
Before 31/12/2023 1019
Before 31/01/2024 1039
Before 29/02/2024 1060
Before 31/03/2024 1080

Signature
सुजाता दिलीप ढोले
अतिरिक्त आयुक्त (१)



1019AI00003776731019N1019D1039J1060F1080

For KIRAN TRADE INDIA

पारवती स्थळ प्रत	PAYABLE AS ON 31/10/2023	1019	PAYABLE BEFORE 30/11/2023	1019
लेखा क्रमांक :			PAYABLE BEFORE 31/12/2023	1019
मालमत्ता क्रमांक : AI0000377673			PAYABLE BEFORE 31/01/2024	1039
कर दात्यांचे नाव : AIR-8-0009-PENT-0002			PAYABLE BEFORE 29/02/2024	1060
			PAYABLE BEFORE 31/03/2024	1080
LESSOR:CIDCO , LEASEE: NIMMY SHREE KUMAR PILLAI				
PAYABLE AS ON 31/10/2023	1019		PAYABLE BEFORE 30/11/2023	1019
			PAYABLE BEFORE 31/12/2023	1019
			PAYABLE BEFORE 31/01/2024	1039
			PAYABLE BEFORE 29/02/2024	1060
			PAYABLE BEFORE 31/03/2024	1080
बँकेची स्थळ प्रत :				
लेखा क्रमांक :				
मालमत्ता क्रमांक : AI0000377673				
कर दात्यांचे नाव : AIR-8-0009-PENT-0002				
मोबाईल नंबर : LESSOR:CIDCO , LEASEE: NIMMY SHREE KUMAR PILLAI SUB: SREE KUMAR PILLAI				

BILL NO.(GGN): 000002570699570

ग्राहक क्रमांक : 000090335758

मोबाईल/ईमेल : 84xxxxxx38

MRS NIMMY SHREEKUMAR PILLAI
PENT HOUSE 2 PLOT 9SECTOR 8 AIROLI 400708

GSTIN:27AAECM2933K1ZB

देयक दिनांक : 07-09-2024
देयक रक्कम रु : 3680.00

देय दिनांक : 27-09-2024
या तारखे नंतर : 3730.00
भरल्यास

Scan this QR Code with BHIM App for UPI Payment

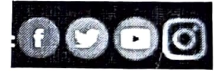


QR कोडद्वारे भरणा केल्यास, भरणा दिनांकानुसार लागू असलेली तत्पर देयक भरणा सूट किंवा विलंब आकार पुढील देयकात समाविष्ट करण्यात येईल.

मध्यवर्ती तक्रार निवारण केंद्र 24x7
1800-212-3435, 1800-233-3435, 1912, 19120

ग्राहकांच्या तक्रारीचे निवारण करण्यासंबंधीचे नियम व कार्यपद्धती महावितरणच्या संकेत स्थळ www.mahadiscom.in > ConsumerPortal > CGRF यावर उपलब्ध आहे.

आम्ही येथेही उपलब्ध आहोत



वीज वापर
सप्टेंबर - 2023 376
सप्टेंबर - 2024 274

For KIRAN TRADE INDIA

For making Energy Bill payment through RTGS/NEFT mode, use following details

o Beneficiary Name: MSIEDCL o Beneficiary account no.: MSIEDCL01000090335758
o IFS Code: SBIN0008965, Name of Bank : STATE BANK OF INDIA, Name of Branch: IFB BKC
o Bill Amount:<As per bill>.

Disclaimer: Please use above bank details only for payment against consumer number mentioned in beneficiary account number.

In case of energy bill paid through NEFT / RTGS, date of amount credited in MSIEDCL bank account will be considered as bill payment date.



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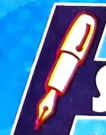
White &
Bright Paper



Premium
Quality



Smooth Writing
Paper



STUDY LINE
NOTE BOOKS

AVAILABLE AT ALL LEADING STORES

स्थळपत्र बिलींग युनिट : 4641 ग्राहक क्रमांक : 000090335758 पी. सी. : B3 दर : 92
अंतिम तारीख 27-09-2024 Rs. 3680.00

या तारखे पर्यंत भरल्यास	17-09-2024	Rs. 3650.00
या तारखे नंतर भरल्यास	27-09-2024	Rs. 3730.00

बँकेची स्थळपत्र:

बिलींग युनिट : 4641

ग्राहक क्रमांक : 000090335758

डिटिसी क्र. : 4128310

पी. सी. B3 दर: 92

46413000090335758270920240000036800050001709240030



अंतिम तारीख	27-09-2024	Rs. 3680.00
या तारखे पर्यंत भरल्यास	17-09-2024	Rs. 3650.00
या तारखे नंतर भरल्यास	27-09-2024	Rs. 3730.00

महत्वाचे

छपील बिला ऐवजी ई-बिला साठी नोंदणी करा व प्रत्येक विलामागे 10 रूपायांचा गो-ग्रीन डिस्कान्ट मिळवा. नोंदणी करण्यासाठी :-
<https://consumerinfo.mahadiscom.in/gogreen.php> (GGN नंबर तुमच्या छपील बिलावर उरच्या बाजूला डाव्या कोपऱ्या मध्ये उपलब्ध आहे.)

पुढील महिन्याचे रिडिंग साधारणतः 02-10-2024 ह्या तारखेला होईल

तुमचा मोबाईल नंबर व ईमेल पत्ता चुकीचा असल्यास दुरुस्त करा त्यासाठी www.mahadiscom.in/ConsumerPortal/QuickAccess येथे भेट द्या.

*ऑनलाइन पॅमेंट सुविधा <https://wss.mahadiscom.in/wss> किंवा मोबाईल ॲप महावितरणद्वारे सुरक्षित, सुलभ आणि ऑनलाइन पॅमेंट सुविधेचा अवलंब करा आणि 0.25%(असतील जास्त रु.500)सवलत मिळवा संबंधित प्रश्नांसाठी कृपया helpdesk_pg@mahadiscom.in वर संपर्क साधा.

ऑगस्ट-2024	257
जुलै-2024	290
जून-2024	389
मे-2024	377
एप्रिल-2024	319
मार्च-2024	294
फेब्रुवारी-2024	286
जानेवारी-2024	340
डिसेंबर-2023	355
नोव्हेंबर-2023	310
ऑक्टोबर-2023...	



भारत सरकार
Government of India



निम्मी श्रीकुमार पिल्ले
Nimmy Shrikumar Pillai
जन्म वर्ष / Year of Birth : 1978
स्त्री / Female



5696 2759 1598

आधार - सामान्य माणसाचा अधिकार



भारतीय विशिष्ट ओळख प्राधिकरण
Unique Identification Authority of India

पत्ता फ्लॅट नं पीएच 602, ए विंग,
मारुती एनक्लीव्ह, यश पॅराडाइस
समोर, सेक्टर 8, नवी मुंबई, ठाणे,
ऐरोली, महाराष्ट्र, 400708

Address: Flat No. PH 602, A
Wing, Maruti Enclave, Opp Yash
Paradise, Sector 8, Navi Mumbai,
Thane, Airoli, Maharashtra,
400708

5696 2759 1598



1947
1800 300 1947



help@uidai.gov.in



www.uidai.gov.in

For KIRAN TRADE INDIA

M

Proprietor

5/11/24

आयकर विभाग
INCOME TAX DEPARTMENT



भारत सरकार
GOVT. OF INDIA

NIMMI SRIKUMAR PILLAI

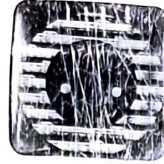
SRIKUMAR SHANKARAN PILLAI

21/06/1978

Permanent Account Number

BNQPP4489N

Signature



For KIRAN TRADE INDIA

Proprietor

5/11/24

Form GST REG-30
[See rule 25]

Form for Field Visit Report
Center Jurisdiction (Ward/Circle/Zone)

Name of the Officer:-<< to be prefilled>> Aakash G. Rajebhosale, STI
 Date of Submission of Report:- 05/11/2024
 Name of the taxable person M. KIRAN TRADE INDIA
 GSTIN/UID - 27BNQPP4489N1ZS
 Task Assigned by:-< Name of the Authority- to be prefilled> Sunit J. Arhad, (0-0106)
 Date and Time of Assignment of task:-< System date and time>

Sr. No.	Particulars	Input
1.	Date of Visit	<u>05/11/2024</u>
2.	Time of Visit	<u>17.15 pm</u>
3.	Location details :	
	Latitude	Longitude
	North - Bounded By	South - Bounded By
	West - Bounded By	East - Bounded By
4.	Whether address is same as mentioned in application.	<u>Y/N</u> <u>Yes</u>
5.	Particulars of the person available at the time of visit	
(i)	Name	<u>Mrs. Nimmy Shrikumar Allai</u>
(ii)	Father's Name	<u>Mr. Tesudal</u>
(iii)	Residential Address	<u>A Wing, Pent. House 602, Mahuli Enclave, Aizoli</u>
(iv)	Mobile Number	<u>9653457736</u>
(v)	Designation / Status	<u>Proprietor</u>
(vi)	Relationship with taxable person, if applicable.	<u>-</u>
6.	Functioning status of the business	Functioning - Y / N
7.	Details of the premises	
	Open Space Area (in sq m.) - (approx.)	<u>1350</u>
	Covered Space Area (in sq m.) - (approx.)	<u>1050</u>
	Floor on which business premises located	<u>6th floor, Plot No 602</u>
8.	Documents verified	Yes/No
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> Place: <u>Aizoli</u> Date: <u>05/11/24</u>	Signature: <u>[Signature]</u> Name of the Officer: <u>Aakash G. Rajebhosale</u> Designation: <u>State Tax Inspector</u> Jurisdiction: <u>Mahuli Enclave 602</u>

For KIRAN TRADE INDIA

[Signature] 5/11/24
Proprietor

Statement of Mrs. Nimmy Shrikumar Pillai, Exporter of firm M/s Kiran Trade India (IECBNQQP4489N) 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 24.12.2024.

In pursuance of Summons CBIC-DIN- 20241278NT000083828B dated 13.12.2024, 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:	Mrs. Nimmy Shrikumar Pillai
Date of Birth:	21.06.1978
Husband's Name:	Mr. Shrikumar Pillai
Present residential address:	Maruti Enclave CHS, Pent House-2, A wing, Plot no. 9, Sector 8, Navi Mumbai-400708
Office Address:	Maruti Enclave CHS, Pent House-2, A wing, Plot no. 9, Sector 8, Navi Mumbai-400708
Educational Qualification:	Graduation
Languages known:	Hindi, English and Marathi
Occupation:	Business
Income Tax PAN:	BNQPP4489N
Mobile no.:	9653457776
Aadhar Number:	5696 2759 1598

Q1. Give a brief description of your firm M/s Kiran Trade India (IECBNQQP4489N) and your role in the firm?

Ans The firm M/s Kiran Trade India (IECBNQQP4489N) having address at Maruti Enclave CHS, Pent House-2, A wing, Plot no. 9, Sector 8, Navi Mumbai-400708 was established in November, 2020. It is a proprietorship firm and I am proprietor of the firm. We started business as Import of Dry Dates from UAE. We started export of RMGs this year.

Q2. Do your firm files GST returns regularly?

Ans Yes, we file GST returns regularly and I am submitting the copies of the same for your reference.

Q3. Did you file the shipping bill no. 8309390 dated 14.03.2024?

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108 of the Customs Act, 1962. I have been
Ans Yes we filed the above mentioned shipping bill through CHA M/s Sai Siddhi Forwarders (CHA-11/1111).

Q4. From where did you procure the goods covered under shipping bill no. 8309390 dated 14.03.2024? Please provide the invoices for the purchase of the goods.

Ans We have purchased the goods from local market. As the goods were procured from different shops, currently I don't have any tax invoices.

Q5. How did you contact with the buyer for your consignments?

Ans I contact the buyer through agents for purpose of export.

Q6. Do you know that the goods have been mis-declared in terms of valuation? The goods are valued on higher side to avail higher export benefits. Please explain?

Ans I agree with the market enquiry conducted on 31.03.2024. Goods were rightly declared in terms of quantity and description. As far as valuation is concerned, we may have declared goods on higher side un-intentionally.

Q7. As per DYCC reports, certain items are not placed in correct HSN code. What is the reason behind this mis-declaration in terms of HSN code?

Ans Some items may have been placed in wrong HSN due to negligence. There is no malafide intention of the exporter in this.

Q8. Have you filed any shipping bills in past of same goods?

Ans We have filed 05 shipping bills out of which one was re-export of Dry Dates. This year we filed the remaining 04 shipping bills of RMG out of which 03 were exported and 01 was moved Back To Town.

Q9. Have you received BRC in respect of past exports?

Ans We have not received any payment from foreign buyer. We are still waiting for the payment.

Q10. As per data, you have filed high value shipping bills for export without any proper inward supply of the goods. Please explain?

Ans We don't purchase goods from a single supplier. We have procured the goods from local market from various shops.

Q11. The commodity you are exporting and the country of destination is risky and you have exported goods to different countries. Please explain?

Ans We are contacted by the buyer through agents and export the goods as per demands of the buyers. We have many buyers in different countries. We are not exporting any goods which are prohibited or restricted.

Q12. You have filed a shipping bill no. 5176094 dated 01.11.2022 in which you have exported the goods "Dry Dates" and now suddenly you are dealing with RMGs. Please explain?

Ans We import Dry Dated from UAE. In that case we had issue with the quality of the goods. Hence we re-exported the goods vide above mentioned shipping bill to the same firm from which we had bought the goods. We have started export of RMGs this year only.

Q13. Have you ever been penalized by Customs, GST or any other govt. agency?

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

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Q14. Do you have anything else to say?

Ans No, I don't have anything else to say.

The above statement of mine running into 03 pages and 14 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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(Mrs. Nimmy Shrikumar Pillai)

24/12/24

Exporter M/s Kiran Trade India (IEC-BNQP4489N)

Typed by me:-

Jatin Budania
24/14/2024

(Jatin Budania)

I.O./SIIB(X), JNCH

Before me,

Milan
24/12/24

(Milan)

SIO, SIIB(X), JNCH



भारत सरकार
Government of India



Issue Date: 20/03/2013



निम्मी श्रीकुमार पिल्ले
Nimmy Shrikumar Pillai
जन्म तारीख / DOB: 21/06/1978
महिला / FEMALE



5696 2759 1598

मेरा आधार, मेरी पहचान



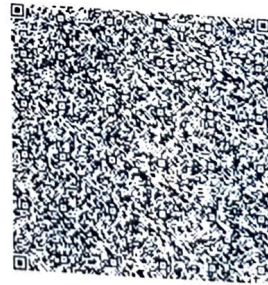
भारतीय विशिष्ट पहचान प्राधिकरण
Unique Identification Authority of India



Print Date: 05/02/2021

पता: मारुती एन्क्लेव सी च स, पेंट
हाउस 2 - ए विंग, प्लॉट नो -9,
सेक्टर 8, नवी मुंबई, ठाणे,
महाराष्ट्र, 400708

Address: MARUTI ENCLAVE CHS, PENT
HOUSE 2 - A WING, PLOT NO -9,
SECTOR 8, Navi Mumbai, Thane,
Maharashtra, 400708



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help@uidai.gov.in



www.uidai.gov.in

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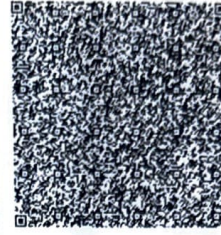
आयकर विभाग
INCOME TAX DEPARTMENT



भारत सरकार
GOVT. OF INDIA



स्थायी लेखा संख्या कार्ड
Permanent Account Number Card
BNQPP4489N



नाम / Name
NIMMY SHRIKUMAR PILLAI

पिता का नाम / Father's Name
YESU DAS

जन्म की तारीख /
Date of Birth
21/06/1978

हस्ताक्षर / Signature

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Statement of Shri. Kunal Anil Ghag, authorised representative and G-Card holder of M/s. Sai Siddhi Forwarders (11/1111), 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 31.12.2024.

In receipt of Summons CBIC-DIN- 20241278NT000041944D dated 31.12.2024 issued by Shri. Milan, Superintendent of Customs (P), 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 31.12.2024. 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 Kunal Anil Ghag, aged 31 years. I am residing at 9171.Bldg, No-234, Sandeshchandra C.H.S.L in Kannamwar Nagar, Vikhroli East, Mumbai, Maharashtra, India. The building is located opposite Sambhaji Maidan and the postal code is 400083. I have the personal Mobile No. 9326888633, Aadhaar Card bearing No. 3201 4483 4688, PAN Card bearing No. AYVPG3452D and I am submitting the copies of the same as proof of my identity. I have completed my B. Com from Mumbai University in 2018. I can read, understand and write in Hindi, Marathi and English. I am un-married and I am staying 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?

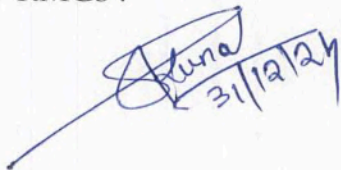
Ans. We are Customs Clearing & Forwarding Company. The firm has been engaged in handling import and export clearance at JNCH since 1998. I have been working as G-Card holder with the firm since the year 2016. Our firm is engaged in the business of clearance and forwarding since very long time.

Q2. Have you ever given statement before any agency?

Ans. No, Sir, this is my first statement.

Q3. Have the Shipping Bill bearing No. 8309390 dated 14.03.2024 filed by your company on behalf of M/s. Kiran Trade India (IEC- BNQPP4489N) and what are the goods being exported under the said Shipping Bill?

Ans. Yes, the Shipping Bill bearing No. 8309390 dated 14.03.2024 had been filed by us on behalf of M/s. Kiran Trade India (IEC- BNQPP4489N) and the goods being exported under the said Shipping Bill were 'RMGs'.


31/12/24

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. 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. Kiran Trade India (IEC- BNQPP4489N) before filing their Shipping Bills?

Ans. Yes Sir, KYC details of the Company M/s. Kiran Trade India (IEC- BNQPP4489N) 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. Kiran Trade India (IEC- BNQPP4489N)?

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. Kiran Trade India (IEC- BNQPP4489N)?

Ans. Since March 2024, we have been exporting consignments for M/s. Kiran Trade India (IEC-BNQPP4489N). The shipment in question was our first consignment from the said exporter.

Q9. You said you have done KYC procedure for First time exporter, can you show me copy or any documentary evidence of First time export KYC done by you on behalf of M/s. Kiran Trade India (IEC- BNQPP4489N)?

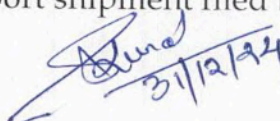
Ans. Yes sir, I am submitting a copy of the same.

Q10. 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. 8309390 dated 14.03.2024?

Ans. We had done physical verification of the premise(s)/addresse(s) of the exporter, the photos of which I am submitting. The exporter informed us that the subject goods covered under Shipping Bill bearing No. 8309390 dated 14.03.2024 were procured locally by them and they want to export, thus we filed Shipping bills based on the KYC documents of the exporter.

Q11. Do you have anything more to say/add in this case, apart from your submission above?

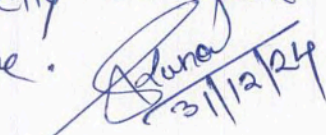
Ans. We would like to say that we are a genuine Custom Brokers having presence all over India. We work diligently in case of all the export shipment filed by us. I would


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like to assert that in future, we would co-operate with the customs authorities in the ongoing investigation.

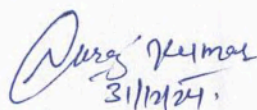
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31/12/24
(Kunal Anil Ghag)
Authorised representative, M/s. Sai Siddhi Forwarders

is correctly recorded as
Per my SAY.

Typed by me


31/12/24

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

Before me


31/12/24

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