
 सत्यमेव जयते	भारत सरकार/ Government of India वित्त मंत्रालय / Ministry of Finance आयुक्त सीमा शुल्क एन.एस.-II का कार्यालय Office of Commissioner of Customs NS-II Jawaharlal Nehru Custom House, Nhava Sheva Dist- Raigad, Maharashtra - 400 707	
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F.No. CUS/ASS/MISC/228/2025-CEAC-O/o. Commr-Cus-Nhava Sheva-II Date of SCN: 06.10.2025

F.No. SG/INV-0164/2022-23/SIIB(X)/JNCH

Date of issue: 06.10.2025

DIN NO. 20251078NT0000333A24

SCN NO. 1095/2025-26/ADC/CEAC/NS-II/CAC/JNCH

Show Cause Notice

Subject: Attempt to export goods covered under Shipping Bill No. 6173995 and 6174789 both dated 02.08.2023, by exporter M/s. Sea Prince Trading (IEC-CAZPP8602G), to avail illegitimate export incentives fraudulently.

M/s. Sea Prince Trading (IEC-CAZPP8602G) having principal place of business B/002, Jai Mahakali Apt., Ambawadi Tulinj, Behind Devine School, Achole Virar, Vasai-Virar, Palghar, Maharashtra - 401209 (hereinafter referred to as the 'Exporter') had filed Shipping Bill No.- 6173995 and 6174789 both dated 15.12.2022


2. On the basis of specific intelligence received, it was suspected that the Exporter was attempting to export a consignment of goods declared as "Ready Made Garments" (hereinafter called as 'the goods') vide Shipping Bill No.- 6173995 and 6174789 both dated 15.12.2022 (RUD-I), filed through their Customs Broker M/s. Sri Mother Shipping Private Ltd (CHA License No.11/2724) (hereinafter referred to as the "CB") from Nhava Sheva port, JWR CFS. Thereafter, the said consignment was put on hold by SIIB(X), JNCH vide Hold No. 52/2022-23/SIIB(X) dated 19.12.2022 vide F.No. SG/Misc-101/2021-22/SIIB(X)/JNCH. The details of the said Shipping Bills are tabulated below: -

Table-I:

S.No	S/B No. & Date	Description of Goods	Declared RITC	Quantity Declared	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL
1	6173995 15.12.2022	Girls One Piece Frock of Polyester	62044390	10403	24,64,315/-	71,465.12/-	1,17,054.95/-
2	6174789 15.12.2022	Babies Girls Frock of Polyester	62099090	4154	7,50,524/-	21,765.19/-	28,519.91/-
		Girls One Piece Frock of Polyester	62044390	6850	16,22,662/-	47,057.21	77,076.45/-
					48,37,501/-	1,40,287.45	2,22,651.31

2.1. Examination of the Goods covered under Shipping Bill NOo.6173995 & 6174789 both dated 15.12.2022:

Subsequently, the goods covered under the subject shipping bills were examined under Panchnama dated 30.12.2022 (RUD-II) in presence of authorized representatives of Exporter Shri Ravindra K Mishra, holding G-Card of CB M/s. Sri Mother Shipping Private Ltd (CHA License No. 11/2724) having ID Kardex No. 3486/2022, wherein the quantity of the goods during the examination found short than the declared quantity in Shipping Bills No. 6173995 and 6174789 both dated

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2. On the basis of specific intelligence received, it was suspected that the Exporter was attempting to export a consignment of goods declared as "Ready Made Garments" (hereinafter called as 'the goods') vide Shipping Bill No.- 6173995 and 6174789 both dated 15.12.2022 (**RUD-I**), filed through their Customs Broker M/s. Sri Mother Shipping Private Ltd (CHA License No.11/2724) (hereinafter referred to as the "CB") from Nhava Sheva port, JWR CFS. Thereafter, the said consignment was put on hold by SIIB(X), JNCH vide Hold No. 52/2022-23/SIIB(X) dated 19.12.2022 vide F.No. SG/Misc-101/2021-22/SIIB(X)/JNCH. The details of the said Shipping Bills are tabulated below: -

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Subsequently, the goods covered under the subject shipping bills were examined under Panchnama dated 30.12.2022 (**RUD-II**) in presence of authorized representatives of Exporter Shri Ravindra K Mishra, holding G-Card of CB M/s. Sri Mother Shipping Private Ltd (CHA License No. 11/2724) having ID Kardex No. 3486/2022, wherein the quantity of the goods during the examination found short than the declared quantity in Shipping Bills No. 6173995 and 6174789 both dated

15.12.2022. Details found during 100% examination of goods covered under Shipping Bills No. 6173995 and 6174789 both dated 15.12.2022 are as below:

Table-II:

Sr.No	S/B No. & Date	Declared Description	Declared Quantity(pcs)	Found Quantity(pcs)
1	6173995 15.12.2022	Girls One Piece Frock of Polyester	10403	9772
2	6174789 15.12.2022	Babies Girls Frock of Polyester	4154	3990
3		Girls One Piece Frock of Polyester	6850	6603

During the examination, Representative Sealed Samples (RSS) were drawn, randomly in triplicate in presence of Panchas for the purpose of testing and further investigation.

3. Seizure of the goods covered under Shipping Bills No. 6173995 and 6174789 both dated 15.12.2022: The goods were seized under Seizure Memo dated 05.01.2023 by SIIB(X) on the reasonable belief that the detained goods examined under Panchanama dated 30.12.2022, are liable for confiscation under the provisions of Section 113 of the Customs Act, 1962, wherein the subject goods appear to be mis-declared in terms of quantity. Hence, the said goods meant to be exported under the Shipping Bills no. 6173995 and 6174789 both dated 15.12.2022 were seized under Section 110 of the Customs Act, 1962 (RUD-III).

4. Further, Drawback section vide letter dated 04.01.2023 was requested to withhold the drawback, RoDTEP/RoSCTL, IGST claimed by the Exporter M/s. Sea Prince Trading (IEC: CAZPP8602G) wherein Government revenue implication are there.

5. Provisional Release of the Goods for Back to Town: The exporter M/s. Sea Prince Trading vide letter dated 03.01.2023 requested that the goods covered under Shipping Bills no. 6173995 and 6174789 both dated 15.12.2022 allow to release for Back to Town. On the basis of exporter request, Provisional Release for Back to Town were given to exporter vide letter dated 13.01.2023 on the condition that (a) Execution of Bond of full FOB value, (b) Furnishing of Bank Guarantee with self-renewal clause of Rs. 1,00,000/- (Rupees One Lakh Only) (RUD-IV).

6. Composition of the Goods: In order to ascertain the nature, composition and correct classification of the subject goods, the representative samples of the subject goods, drawn at the time of Panchnama dated 30.12.2022, were forwarded to DYCC, JNCH, on 04.01.2023. In response of the same, Test Report Lab report no.41 dated 05.01.2023 and Lab Report No. 42 dated 05.01.2023 received from DYCC (RUD-V). The details of DYCC report are tabulated as below: -

Table-III

Item Sr.No.	S/B No. & Date	Description of Goods	Test Result
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1	6174789 dated 15.12.2022	Girls one-piece frock of Polyester	<p>1. Girls Frock: wt of sample 376 gms. It is composed of dyed woven base fabric stitched with printed woven fabric and white inner lining knitted fabric. Zip is fitted at back and decorative Plastic buttons at front. Wt. of dyed woven base fabric (It is wholly made of Polyester filament yarns) =117.1gms. GSM of base fabric= 104.1 Wt. of printed woven fabric (It is wholly made of Polyester filament yarn) = 163.3 gms GSM of printed woven fabric = 90.4 Wt of white knitted inner lining fabric (It is wholly made of Polyester filament yarn) = 88.6 gms. Wt of Zip= 4.5 Gms</p> <p>2. Ladies Purse: wt of sample= 18.5 gms It is composed of dyed woven base fabric pasted with grey coloured plastic sheet on inner side and stiched with white non-woven fabric on outer lining side of base fabric and lace. Plastic buttons are fitted with base fabric and decorative metallic piece is also fitted with lace. Wt of dyed woven fabric (wholly made of polyester filament yarn) = 6.2 gms Wt of plastic sheet (composed of polypropylene) = 4.7gms Wt of white non-woven fabric (It is wholly made of Polyester) = 1.7 gms Wt of lace (it is wholly made of Polyester filament yarns)= 3.1 gms Wt of decorative metallic piece= 2.1 gms. Wt of Plastic button= Balance.</p>
2	6174789 dated	Babies Girls Frock of Polyester	<p>1. Frock: The sample is in form of Ready-Made baby's girl frock. It is made of printed woven fabric, dyed woven fabric having inner lining of white knitted fabric, white woven fabric and white net fabric. It has zip fastner on back side & metallic decorated pieces on front side. All the fabrics are wholly composed of polyester filament yarns. Total wt. of sample: 112.1 gms Wt of dyed woven fabric: 56.5 gms Wt of printed woven fabric: 25.6 gms Wt of white woven lining: 10 gms Wt of white knitted lining: 10.9 gms Wt of net fabric: 3.0 gms Metallic decorated pieces and zip fastener = balance.</p> <p>2. Cap: It is made of dyed woven fabric, printed woven fabric backed with non-woven fabric and having elastic. Dyed woven fabric & printed woven fabric are wholly made of polyester filament yarns & non-woven fabric is made of polyethylene. Total wt. of cap: 19.4 gms Wt. of woven fabric: 11.9gms Wt of non-woven fabric: 6.5 gms Elastic: balance</p>

7. From the above test report submitted by DYCC, it appears that goods declared under shipping bill no.6174789 & 6173995 both dated 15.12.2022 has been classified correctly. Also, the claimed Drawback Serial appears to be correct. For reference of the same Drawback schedule is reproduced below: Heading 6209-

Table-IV

6209	Babies' garments and clothing accessories			
620901	Of Cotton	Piece	2.1%	13
620902	Of Blend containing Cotton and Man Made Fibre	Piece	2.5%	6
620903	Of Man Made Fibres	Piece	2.9%	15
620904	Of Silk (other than containing Noil silk)	Piece	3%	31
620905	Of Wool	Piece	3.4%	12
620906	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	14
620907	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane	Piece	2.1%	9
620999	Of Others	Piece	2.1%	11

Heading 6204-

Table- V

62040101	Of Cotton	Piece	2.4%	90
62040102	Of Blend containing Cotton and Man Made Fibre	Piece	2.6%	60
62040103	Of Man Made Fibres	Piece	2.8%	124
62040104	Of Silk (other than containing Noil silk)	Piece	3%	409
62040105	Of Wool	Piece	4.1%	229
62040106	Of Blend containing Wool and Man Made Fibre	Piece	3.9%	145
62040199	Of Others	Piece	2.4%	67

8. Re-determination of Valuation

Whereas, during 100% examination, it was also noticed that *"the goods appears to be mis-declared in terms of quantity"*. However, the declared FOB value found fair as per Panchnama dated 30.12.2022. During the examination of the subject goods quantity were found to be less than declared quantity. Hence, FOB, Drawback, RoSCTL has been re-determined which are as below:

Table-VI

S / B No./Date	Items Description	Qty declared	Qty found	Unit price	Declared			Redetermined		
					FOB	DBK	RoSCTL	FOB	DBK	RoSCTL
6173995/15.12.22	Girls One Pcs Frock of Polyester	10403	9772	236.885	2464315	71465.12	117054.946	2314840	67130.37	109954.9
6174789/15.12.22	Babies Girls Frock of polyester	4154	3990	180.675	7505245	21765.19	28519.9103	720893.3	20905.9	27393.94
	Girls One Pcs Frock of Polyester	6850	6603	236.885	1622662	47057.21	77076.456	1564152	45360.4	74297.2
					4837501	140287.5	222651.31	4599885	133396.7	211646

In view of the above, the FOB value, Drawback and RoSCTL needs to be re-determined as detailed in Table VI, the re-determined FOB of the said 02 Shipping Bills come out to be total Rs. 45,99,885/- against declared FOB of Rs. 48,37,501/- and re-determined total Drawback in Rs. 1,33,396.7 against claimed drawback of Rs. 1,40,287.52/- and re-determined RoSCTL benefit of Rs. 2,11,646.1/- against declared RoSCTL of Rs. 2,22,651.32/-. In this way, it appears that the goods covered under

Shipping Bills mentioned in Table VI, the Exporter had attempted to claim undue/excess export benefits i.e. differential drawback of Rs. 6,891/- & differential RoSCTL amounting to Rs. 11,005/-. However, the drawback is not disbursed so far as letter to Drawback has been addressed on 04.01.2023 to withhold Drawback and other export benefits.

8.1 Redetermined FOB Value, Excess Drawback Claimed and Excess RoSCTL Claimed are as below:

Table VII

Re-determined FOB (in Rs.)	Excess Drawback Claimed (in Rs.)	Excess RoSCTL claimed (in Rs.)
45,99,885/-	6,890.856/-	11,005.26/-

9. Summons and Statements:

In order to record the Statement of the Proprietor of M/s. Shri Harish Vitthal Pawar, Proprietor of M/s. Sea Prince Trading (IEC- CAZPP8602G) Summons dated 13.06.2023, 17.11.2023 and 24.11.2023 were issued at the registered address of the exporter via speed post. In response to the Summons dated 24.11.2023, Shri Harish Vitthal Pawar, Proprietor of M/s. Sea Prince Trading appeared in person and his statement (RUD VI) was recorded on 06.12.2023 under Section 108 of the Customs Act, 1962 wherein he inter-alia stated that he is not associated with M/s Sea Prince Trading (IEC – CAZPP8602G).

On being asked when did he come to know that M/s. Sea Prince Trading (IEC-CAZPP8602G) is in your name and you are its proprietor, he stated that when GST officers came to his house, only then he came to know about this company. Officers came in March and April,2023 then he came to know that he is the owner of M/s. Sea Prince Trading Company whose IEC No.CAZPP8602G. On being asked, have you ever lodged a complaint that a company M/s. Sea Prince Trading (IEC-CAZPP8602G) is registered in your name and some other person is using it as a firm. He replied that he has not lodged any complaint he does not know where to complain. On being asked have he ever counted any money in exchange for M/s. Sea Prince Trading (IEC- CAZPP8602G). On being asked when did he meet Nitin Dhanawade and where is he now. He replied that he knows Nitin Dhanawade since 2019 he used to live in Bhayander. He doesn't know where he lives now and he has tried a lot to find out where he lives now. On being asked was Nitin Dhanawade in collusion with someone to woo M/s. Sea Prince Trading for export. He replied that he do not know whether Nitin Dhanawade worked with any other company. On being asked does he want to tell any thing else about this. He replied that he does

not know anything about this company and he has been cheated by it and he is apologizing for his mistake.

Further, Summons were also issued to Customs Broker M/s. Sri Mother Shipping Private Limited (11/2724), Summons dated 13.12.2023, 22.12.2023, 29.12.2023 & 15.02.2024 in order to record Statement, however, no response has been received in this regard so far from their side and the Customs Broker has failed to produce himself personally/ or any other relevant documents.

10. Genuineness of exporter and its suppliers and Supply chain:

Letters dated 04.01.2023 & 14.09.2023 were sent to Dy. Commissioner of CGST, Division-I, Range-III, Vasai West for verification of genuineness of exporter M/s. Sea Prince Trading. In response of the same reply letter dated 25.05.2023 received from CGST, Palghar Commissionerate (RUD VII) the following was informed to this office: *"Physical verification of Principal place of business declared by the taxpayer has been conducted by the office and found to be in existence. The taxpayer obtained GST registration on 09.05.2022 and as per AIO, the taxpayer filed NIL returns (GSTR1 & GSTR3B) upto November 2022. During verification of GST returns (GSTR1 & GSTR 3B) filed by the taxpayer, it appears that the taxpayer did not issue any invoice during the said period. Further, it is also noticed that they have not availed ITC on purchase of goods and/or service. There is no difference between GSTR 1 & GSTR 3B & GSTR2A."* Further, the status of GSTIN retrieved from GST portal wherein it was found that the said GSTIN has been cancelled suo-moto (Effective from 01.12.2022). Thus, its supply chain appears non-existent and exporter also appears dummy which means the purchase tax invoices were also fraudulently obtained. This clearly shows the guilty intention on part of the Proprietor of M/s. Sea Prince Trading and by this act and omission, he has rendered himself liable for penalty under Section 114AC of the Customs act 1962.

11. Past exports:

The past data of the Exporter was retrieved from ICES, details of which are as follows-

Table-VIII:

S. N.	SB No./ Date	Desc. of goods	FOB (INR)	DBK (INR)	RoDtep (INR)	ROSCTL	BRC Status	IGST
1.	4667208 / 07.10.2022	Ready Made Garments	1738705.71	42571	49,457	99220	Not Realised	LUT
2.	4695659 / 08.10.2022	Ready Made Garments	188059.25	0	0	0	Not Realised	LUT
3.	4874350 / 17.10.2022	Ready Made Garments	208633.71	5604	263	8315	Not Realised	LUT
4.	5135439 / 31.10.2022	Ready Made Garments	2323856.47	55910	4216	108773	Not Realised	LUT
5.	5246706 / 04.11.2022	Ready Made Garments	3068343	67036	5612	131797	Not Realised	LUT
6.	5303861 / 07.11.2022	Ready Made Garments	1189012.43	25081	3211	46951	Not Realised	LUT
Total			8716610.57	196202	62,759	3,95,056		

From the above past data of the exporter, it appears that they have filed 6 shipping bills of FOB value of Rs 87,16,610.57/- in which the drawback amount claimed of Rs 1,96,202/- appears to be recoverable under Rule 17 of Customs and Central Excise

Duties Drawback Rules, 2017 read with section 75 of the Customs Act, 1962 and corresponding claimed RoDTEP/RosCTL duty scrip amounting to Rs.4,57,815/- (62759+395056) (as detailed at Table-IV) appears recoverable in terms of Para 5 of Notification no-76/2021-Cus(N.T) dated 23.09.2021 & 25/2023-Cus(N.T) dated 01.04.2023 alongwith applicable interest under Section 28AA of Customs act 1962 and thus the goods exported vide past 06 shipping bill wherein foreign remittance has not been received as detailed at Table VI having FOB of Rs 87,16,610.57/- , though not available for confiscation, appears liable to be confiscated under Section 113(ia) & 113(ja) of the Customs Act 1962.

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

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

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

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

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

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

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

(x) 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.

(xi) Section 114AC: Penalty for fraudulent utilization of input tax credit for claiming refund.- Where any person has obtained any invoice by fraud, collusion, willful misstatement or suppression of facts to utilize input tax credit on basis of such invoice for discharging any duty or tax on goods that are entered for exportation under claim of refund of such duty or tax on goods that are entered for exportation under claim of

the refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed. For the purposes of this section, the expression "input tax credit" shall have the same meaning as assigned to it in clause (63) of section 2 of the Central Goods and services Tax Act, 2017 (120 of 2017).

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

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

xiv) 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.

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

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

xvi) Section 11 (1) of the Foreign Trade (Development and Regulation) Act, 1992: No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made there under and the export and import policy (now termed as Foreign Trade Policy) for the time being in force.

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

(xvii) 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.

(xviii) Customs Brokers Licensing Regulations, 2018:

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

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

13. FINDINGS OF THE INVESTIGATION

13.1 From the facts, evidence and provisions discussed above, it appears that Exporter had mis-declared the goods in terms of quantity and value to avail undue drawback benefits. M/s. Sea Prince Trading (IEC: CAZPP8602G) filed 02 Shipping Bills No. 6173995 and 6174789 both dated 15.12.2022 having declared items as Ready-Made Garments for export as discussed in above paras and total declared FOB of Rs. 48,37,501/- involving drawback claim of Rs. 1,40,287.52/- and RoSCTL claim of Rs. 2,22,651.32/-.

13.2 *Physical verification of Principal place of business declared by the taxpayer has been conducted by the office of GST and found to be in existence. The taxpayer obtained GST registration on 09.05.2022 and as per AIO, the taxpayer filed NIL returns (GSTR1 & GSTR3B) upto November 2022. During verification of GST returns (GSTR1 & GSTR 3B) filed by the taxpayer, it appears that the taxpayer did not issue any invoice during the said period. Further, it is also noticed that they have not availed ITC on purchase of goods and/or service. There is no difference between GSTR 1 & GSTR 3B & GSTR2A.* Further, the status of GSTIN retrieved from GST portal wherein it was found that the said GSTIN has been cancelled suo-moto (Effective from 01.12.2022). Thus, its supply chain appears non-existent and exporter also appears dummy which means the purchase tax invoices were also fraudulently obtained. The exporter has not provided any local tax invoice indicating the purchase details or e-way bills regarding the same.

13.3 From the above facts, evidence and provisions discussed above, it appears that Exporter had mis-declared the goods in terms of quantity to avail undue drawback benefits. The FOB value of said Shipping Bill has been re-determined which comes to Rs. 45,99,885/- against declared FOB of Rs. 48,37,501/- as mentioned in Table-VI. Thus, it appears that by mis-declaring the quantity of the goods, the Exporter had inflated FOB value of the export goods and attempted to claim undue/excess export benefits i.e. differential drawback of Rs. 6,891/- & differential RoSCTL amounting to Rs. 11,005/- for the said 02 shipping bills 6173995 and 6174789 both dated 15.12.2022.

13.4 In this case the Exporter has mis-declared grossly in terms of quantity and consequently claimed ineligible export benefits, with mala-fide intention to defraud the Govt. Exchequer by attempting to claim undue/Excess export benefits i.e. differential drawback of Rs. 6,891/- and differential RoSCTL amounting to Rs. 11,005/- and also breached the provisions of Section 50(2) of the Customs Act, 1962 read with Rule 11 of Foreign Trade (Regulations) Rules, 1993. Thus, it appears that the goods under 02 current Shipping Bill No. 6173995 and 6174789 both dated 15.12.2022 are liable to be confiscated under the provision of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962 and consequently liable for penalty under Section 114(iii) of the Customs Act 1962.

13.5 It further appears that the exporter M/s. Sea Prince Trading (IEC: CAZPP8602G) has knowingly & intentionally caused to sign & used the documents to avail the undue advantage with malafide intent to avail undue/excess export benefits in form of Drawback, Rosctl and other export benefits. Therefore, M/s. Sea Prince Trading (IEC: CAZPP8602G) also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration in terms of valuation.

13.6 Further, as the Exporter did not submit any evidence against non-existence of supply chain like e-way bills, GSTR2A etc. and its GSTIN cancelled on 01.12.2022 with last GSTR3B filed on 20.12.2022. Thus, for this act and omission, wrongful GST @5% amounting to Rs. 2,41,875.05/- approximately on the declared FOB of Rs. 48,37,501/- in the said 02 shipping bills appears at stake. This clearly shows the guilty intention on part of the Proprietor, M/s. Sea Prince Trading (IEC: CAZPP8602G) and by this act and omission, he has rendered himself liable for penalty under Section 114AC of the Customs Act, 1962.

13.7 For the past shipping bills as mentioned in Table-VI wherein foreign remittance have been not received by the exporter as per ICES 1.5 and thereby in a manner which rendered the said goods liable for confiscation in terms of provisions of Section 113(ia) & 113(ja) of the Customs Act, 1962. The export incentive claimed by the exporter in these Shipping 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 under section 28AA of the Customs Act, 1962.

13.8 From the above discussion, it appears that the M/s. Sea Prince Trading (IEC: CAZPP8602G) have rendered themselves liable for penalty in terms of section 114AB of the Customs Act, 1962 on account of receipt of export incentives without receipt of the foreign remittance in the past Shipping Bills filed by the exporter as mentioned at Table-VI above.

14. Now, therefore, the Exporter M/s. Sea Prince Trading (IEC: CAZPP8602G) having principal place of business at B/002, Jai Mahakali Apt., Ambawadi Tulinj, Behind Devine School, Achole Virar, Vasai-Virar, Palghar, Maharashtra - 401209, is hereby called upon to show cause in writing to the Addl. Commissioner of Customs, CEAC, NS-II, JNCH, Nhava-Sheva, Tal.-Uran, Dist.-Raigad, Maharashtra 400707 (the Adjudicating Authority in this case), within 30 days of the receipt of this notice as to why: -

- i. The goods covered under shipping bills no-6173995 and 6174789 both dated 15.12.2022 having declared FOB value of Rs. 48,37,501/-, should not be confiscated under Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962
- ii. Penalty should not be imposed upon the exporter M/s. Sea Prince Trading (IEC: CAZPP8602G), under Section 114(iii) and 114AA of the Customs Act 1962 for omission on the part of the Exporter which have rendered the export goods liable for confiscation under section 113 of the Customs Act, 1962.
- iii. Drawback of Rs. 1,40,287.52 /- and RoSCTL of Rs. 2,22,651.32/- claimed in the Shipping bills no- No. 6173995 and 6174789 both dated 15.12.2022 should not be rejected since the goods are not exported and allowed the goods for back to town.
- iv. Penalty should not be imposed upon the Proprietor of M/s. Sea Prince Trading (IEC: CAZPP8602G) under Section 114AC of the Customs Act 1962 as the exporter has not submitted E-way bill, and exporter is not in existence as per GST portal verification.
- v. Further the goods exported vide 06 shipping bills in wherein foreign remittance has not been received as detailed at **Table-VI** having FOB value of Rs 87,16,610.57/- though not available for confiscation, should not be held liable to confiscation under Sections 113(ia) & 113(ja) of the Customs Act 1962.
- vi. Drawback amounting to **Rs. 196202/-** claimed against 06 past shipping bill wherein foreign remittance has not been realized, for the goods covered under past shipments should not be recovered under Rule 17 of Customs and Central Excise Duties Drawback Rules, 2017 read with section 75 of the Customs Act, 1962 along with applicable interest under the second proviso of section 75A of the Customs Act, 1962 and corresponding claimed RoSCTL duty scrips amounting to Rs 3,95,056/- and RoDTEP scrip amounting to Rs. 62,759/- should not be recovered in terms of Para 5 of Notification no-76/2021-Cus (N.T) dated 23.09.2021 & 25/2023-Cus(N.T) dated 01.04.2023 alongwith applicable interest under Section 28AA of Customs act 1962.
- vii. Penalty should not be imposed upon the exporter M/s. Sea Prince Trading (IEC: CAZPP8602G) under Section 114AB of the Customs Act, 1962 on account of obtaining instrument by fraud etc in past shipping bills.
- viii. The Bond of Rs. 48,37,501/- (Rupees Fourty Eight Lakh Thirty-Seven Thousand Five Hundred and one only) and Bank Guarantee of Rs.1,00,000/- (Rupees One Lakh only), submitted by the Exporter M/s. Sea Prince Trading (IEC: CAZPP8602G), at the time of provisional release of the subject goods,

should not be appropriated towards recoverable dues, applicable fine and penalty

15. Further, M/s Sri Mother Shipping Pvt. Ltd having address at Plot No.9, 115, A-Wing, New Prabhat SRA CHS Ltd., No.603, 6th Floor, Chikuwadi, Western Expressway, Andheri (East), Mumbai-400099 are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why:

i. Penalty should not be imposed upon Customs Broker M/s Sri Mother Shipping Pvt. Ltd (CHA Lic.No.11/2724) under Section 114(iii) and 114AA of the Customs Act, 1962 in violation of regulation 10(n) of CBLR, 2018.

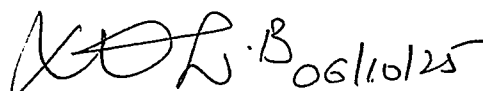
16. The aforesaid noticee is to submit their written reply within 30 days before the adjudicating authority. In their reply, they should clearly state whether they wish to be heard in person or not. In case no such request is made or they do not appear before the adjudicating authority on the date and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

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

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

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

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



(RAGHU KIRAN BATCHALI)
Addl. Commissioner of Customs
CEAC, NS-II

To,
Noticee:

1. M/s. Sea Prince Trading (IEC: CAZPP8602G), having address at having address at B/002, Jai Mahakali Apt., Ambawadi Tulinj, Behind Devine School, Achole Virar, Vasai-Virar, Palghar, Maharashtra - 401209.
2. M/s Sri Mother Shipping Pvt. Ltd having address at Plot No.9, 115, A-Wing, New Prabhat SRA CHS Ltd., No.603, 6th Floor, Chikuwadi, Western Expressway, Andheri (East), Mumbai-400099

Copy to:

1. The Joint/Additional Commissioner of Customs, CAC, NS-II, JNCH
2. The Asstt./Deputy Commissioner of Customs, SIIB(X), JNCH.
3. The Asstt./Deputy Commissioner of Customs, IRMC, NS-II, JNCH.
4. The Dy./Asstt. Commissioner of Customs, CBS, NCH, Mumbai.
5. Supdt./CHS, JNCH for display on Notice Board.

6. Office Copy.

ANNEXURE-A

Sr. No.	Particulars
1	Copy of Shipping Bills No. 6173995 and 6174789 both dated 15.12.2022.
2	Panchnama dated 30.12.2022
3	Seizure Memo dated 05.01.2023
4	Provisional Release For Back to Town dated 13.01.2023
5	DYCC Report
6	Statement of the Proprietor of M/s Sea Prince Trading
7	Reply received from GST

penalty

15. Further, M/s Sri Mother Shipping Pvt. Ltd having address at Plot No.9, 115, A-Wing, New Prabhat SRA CHS Ltd., No.603, 6th Floor, Chikuwadi, Western Expressway, Andheri (East), Mumbai-400099 are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice **as to why:**

i. Penalty should not be imposed upon Customs Broker M/s Sri Mother Shipping Pvt. Ltd (CHA Lic.No.11/2724) under Section 114(iii) and 114AA of the Customs Act, 1962 in violation of regulation 10(n) of CBLR, 2018.

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

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

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

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

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

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

Addl. Commissioner of Customs
CEAC, NS-II

To,
Noticee:

1. M/s. M/s. Sea Prince Trading (IEC: CAZPP8602G), having address at having address at B/002, Jai Mahakali Apt., Ambawadi Tulinj, Behind Devine School, Achole Virar, Vasai-Virar, Palghar, Maharashtra – 401209.
2. M/s Sri Mother Shipping Pvt. Ltd having address at Plot No.9, 115, A-Wing,


New Prabhat SRA CHS Ltd., No.603, 6th Floor, Chikuwadi, Western Expressway, Andheri (East), Mumbai-400099

Copy to:

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

ANNEXURE-A

Sr. No.	Particulars
1	Copy of Shipping Bills No. 6173995 and 6174789 both dated 15.12.2022.
2	Panchnama dated 30.12.2022
3	Seizure Memo dated 05.01.2023
4	Provisional Release For Back to Town dated 13.01.2023
5	DYCC Report
6	Statement of the Proprietor of M/s Sea Prince Trading
7	Reply received from GST

	<p align="center">OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X), Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra - 400 707. Tel No: 27244983: Fax: 27241828, 27241825. Email Id - siibx.jnch@gov.in</p>	<p align="center">31</p> <p align="center">75 आज़ादी अमृत महोत्सव</p>
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SEIZURE MEMO ISSUED UNDER SECTION 110 OF CUSTOMS ACT, 1962


DATE: 05.01.2023

DIN No. : 20230178NT000027832A

Particulars of the goods seized from the premises of JWR CFS, on the reasonable belief that the detained goods examined under Panchanama dated 30.12.2022, are liable for confiscation under the provisions of Section 113 of the Customs Act, 1962, wherein the subject goods appear to be **mis-declared in terms of quantity. Hence, the said goods meant to be exported under the Shipping Bills no. 6173995 and 6174789 both dated 15.12.2022 are seized under Section 110 of the Customs Act, 1962.** The particulars of the goods are as under:

S.No.	Particulars	Description
1.	Owner of the seized goods	M/s. SEA PRINCE TRADING (IEC:CAZPP8602G)
2.	Declared description of the seized goods	As per Shipping Bills and Invoices.
3.	Total Declared FOB Value (INR)	Rs.48,37,501/-

The goods pertaining to aforesaid shipping bills are kept inside Shed G and the said goods are handed over to the Manager, JWR CFS, Nhava Sheva, Maharashtra for safe custody. It is directed that seized goods shall not be removed, parted with, or otherwise dealt with the goods except with the prior permission of SIIB(X), JNCH, Nhava Sheva.


 (BANMEET SINGH)
 IO/SIIB(X), JNCH

To,

M/s. Sea Prince Trading (IEC: CAZPP8602G),
B 002, Jai Mahakali Apt,
Ambawadi Tubehind Devine School Acholevirar,
Vasai Virar, Palghar, Maharashtra-401209

Copy to:-

1. The Manager, JWR CFS.
2. CHA - M/s. Sri Mother Shipping Private Ltd (CHA License No:11/2724)



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

75
आज़ादी का
अमृत महोत्सव

F. No. SG/INV-164/2022-23/SIIB(X) JNCH
DIN: 20230178NT000000DDA4

Date: 13.01.2023

To,

M/s. Sea Prince Trading (IEC: CAZPP8602G),
B 002, Jai Mahakali Apt,
Ambawadi Tubehind Devine School Acholevirar,
Vasai Virar, Palghar, Maharashtra-401209.

Sub: Provisional Release of the goods of exporter M/s. Sea Prince Trading (IEC: CAZPP8602G) covered under S/B's No. 6173995 and 6174789 both dated 15.12.2022 for Back to Town -reg.

In this regard, it is to inform that the Competent Authority has permitted the provisional release of the goods for Back to Town covered under the above mentioned shipping bills on the following conditions:

- Execution of Bond of full FOB value,
- Furnishing of Bank Guarantee with self-renewal clause of Rs. 1,00,000/- (Rs. One Lakh Only).

Further, you are directed to get your Bond & BG accepted by the DC/JWR(X), before 'Provisional Release' of the subject goods within a period of one Month.

Mohawar
13/01/23

(Dr.M.D.Chavan)

Dy. Commissioner of Customs
SIIB(X), JNCH

Copy to:

- The Manager, JWR CFS.
- The DC/JWR(X) with a request to enter the Bond and BG particulars in the online module at your end itself.

Rund.
18/1/23



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

Jawaharlal Nehru Custom House, Nhava Sheva,
 Dist- Raigad, Maharashtra - 400 707.
 Tel No: 27244989: Fax: 27241828, 27241825.

F. No.SG/INV-164/2022-2023 SIIB(X) JNCH

Date:04.01.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 6174789 dated 15.12.2022 by M/s. Sea Prince Trading (IEC: CAZPP8602G) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **Shipping Bill No. 6174789 dated 15.12.2022** for testing purpose.

S. No.	S/B No & date	Declared Description of Goods	No. of sample
1.	6174789 dated 15.12.2022	Girls One Piece Frock of Polyester	01
2.		Babies Girls Frock of Polyester	01

The above mentioned sealed envelope 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
- Weight of the sample
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

(Dr.M.D.Chavan)

Deputy Commissioner of Customs
 SIIB(X), JNCH

Encl: as above.

S/B No = 6174709 Dt 15.12.2022

S.No = 1

Report - The sample as received is in the sealed packet. On opening the packet, two type of samples were found.

1. Girls frock 2. Ladies kurse.

1. Girls frock, The sample is in the form of a readymade garment (girls frock). wt. of sample = 376.0 gm.

It is composed of dyed woven base fabric stitched with printed woven fabric and white inner lining knitted fabric. Zip is fitted at back and decorative plastic buttons at front.

• wt. of dyed woven base fabric (It is wholly made of polyester filament yarns) = 117.1 gm

• gm of base fabric = 104.1

• wt. of printed woven fabric (It is wholly made of polyester filament yarns) = 163.3 gm

• gm of printed woven fabric = 90.4

• wt. of white knitted inner lining fabric (It is wholly made of polyester filament yarns) = 88.6 gm

• wt. of zip = 4.5 gm

• wt. of decorative plastic button = Balance.

2. Ladies kurse, The sample is in the form of an article (Ladies kurse) wt. of sample = 188.5 gm.

It is composed of dyed woven base fabric pasted with gray coloured plastic sheet on inner side and stitched with white non woven fabric on outer lining side of base fabric and lace.

Plastic buttons are fitted with on base fabric and decorative metallic piece is also fitted with lace.

• wt. of dyed woven base fabric (It is wholly made of polyester filament yarns) = 6.2 gm

• wt. of plastic sheet (It is composed of polypropylene) = 4.7 gm

• wt. of white non woven fabric (It is wholly made of polyester) = 1.7 gm

• wt. of lace (It is wholly made of polyester filament yarns) = 3.1 gm

• wt. of decorative metallic piece = 2.1 gm

• wt. of plastic button = Balance.

Sealed unopened sample returned -

RK
24.01.2023

Rajesh Kumar Verma
Assistant Chemical Examiner

gsv
24.01.2023

CB D
डॉ. रवि शंकर शर्मा
Dr. Ravi Shankar Sharma
रासायनिक परीक्षक II
Chemical Examiner Gr II



OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II)
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)
 Jawaharlal Nehru Custom House, Nhava Sheva,
 Dist- Raigad, Maharashtra – 400 707.
 Tel No: 27244989: Fax: 27241828, 27241825.

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F. No.SG/INV-¹⁶⁴/2022-2023 SIIB(X) JNCH

Date:04.01.2023

To,

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

SR-PCA, CBI
 PSM
 05/01/2023
 ESI

Shri Jaganath Kumar
 ACE

Sub: Testing of sample pertaining to Shipping Bill No. 6174789 dated 15.12.2022 by M/s. Sea Prince Trading (IEC: CAZPP8602G) – reg.

05/01/2023

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **Shipping Bill No. 6174789 dated 15.12.2022** for testing purpose.

S. No.	S/B No & date	Declared Description of Goods	No. of sample
1.	6174789 dated 15.12.2022	Girls One Piece Frock of Polyester	01
2.		Babies Girls Frock of Polyester	01

The above mentioned sealed envelope 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
- Weight of the sample
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

(Signature) 04/01/23

(Dr.M.D.Chavan)

Deputy Commissioner of Customs
 SIIB(X), JNCH

Encl: as above.

S/B No.: 6174789 Dated 15.12.2022

S. No. 2

Report: On opening the sample packet, baby girl frock and one cap were found.

Total wt. of sample = 131.5 gms

1. Frock: The sample is in the form of readymade baby girl frock. It is made of printed woven fabric, dyed woven fabric having inner lining of white knitted fabric, white woven fabric and white net fabric. It has zip fastener on back side & metallic decorated pieces on front side. All the fabrics are wholly composed of polyester filament yarns.

Total wt. of sample = 112.1 gms

Wt. of dyed woven fabric = 56.5 gms

Wt. of printed woven fabric = 25.6 gms

Wt. of white woven lining = 10.0 gms

Wt. of white knitted lining = 10.9 gms

Wt. of net fabric = 3.0 gms

Metallic decorated pieces and zip fastener = balance.

2. Cap: The sample is in the form of an article (Cap). It is made of dyed woven fabric, printed woven fabric backed with non woven fabric and having elastic. Dyed woven fabric & printed woven fabric are wholly made of polyester filament yarns and non woven fabric is made of polyethylene.

Total wt. of cap = 19.4 gms


Wt. of Woven fabric = 11.9 gms

Wt. of non woven fabric = 6.5 gms

Elastic = balance.

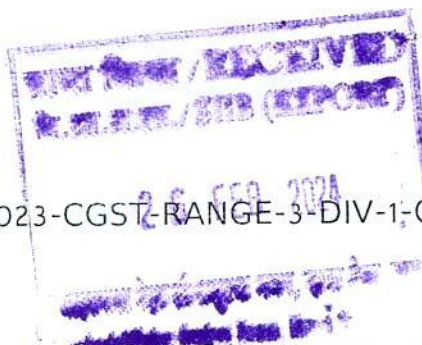
Sealed remnant returned.


01.02.23
Saurabh Kumar
Assistant Chemical Examiner
JNCH Laboratory


01/02/2023
प्रमोद कुमार अग्रवाल
PRAMOD KUMAR AGARWAL
रासायन परीक्षक वर्ग II
CHEMICAL EXAMINER GR II
जवाहरलाल नेहरू सीमाशल्क भवन प्रयोगशाला
Jawaharlal Nehru Customs House Laboratory
नयाँ बारा





4th



5th/CFD

GEXCOM/AE/VRFN/OTH/246/2023-CGST-RANGE-3-DIV-1-COMMRTE-PALGHAR

 सत्यमेव जयते	उपायुक्त का कार्यालय, केंद्रीय वस्तु और सेवा कर एवं के. उ. शुल्क, मंडल-1 पालघर आयुक्तालयपहला मंजिल, खोडियार भवन, एलआईसी ऑफिस के सामनेवसई पश्चिम, जनपद पालघर-401202 Email: division1range03@gmail.com Phone No: 02502345980	
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F.No. GEXCOM/AE/VRFN/OTH/246/2023-CGST-RANGE-3-DIV-1-COMMRTE-PALGHAR / 160

DIN: - 20230567VV010392499D

सेवा में

The Deputy Commissioner of Customs
SIIB (X), JNCH, Nhava Sheva,
Dist Raigad, Maharashtra-400707

Sir,

Sub: Verification of the genuineness of exporter M/s Sea
Prince Trading (IEC-CAZPP8602G)-reg.

Please refer to your office letter F. No. SG/INV-164/2022-23 SIIB (X)
JNCH dated 04.01.2023 on the above subject.

In this regard, point wise verification report in respect of M/s Sea
Prince Trading (IEC-CAZPP8602G) having GST No. 27CAZPP8602G1Z1 is
as under:

1. Physical verification of Principal Place of business declared by the taxpayer has been conducted by the office and found to be in existence.
2. The taxpayer obtained GST registration on 09.05.2022 and as per AIO, the taxpayer filed NIL returns (GSTR1 & GSTR 3B) upto November 2022.
3. During verification of GST returns (GSTR1 & GSTR 3B) filed by the taxpayer, it appears that the taxpayer did not issue any invoice during the said period. Further, it is also noticed that they have not availed ITC on purchase of goods and/or service. There is no difference between GSTR 1 & GSTR 3B and GSTR 3B & GSTR 2A.

I/1335734/2023

 सत्यमेव जयते	उपायुक्त का कार्यालय, केंद्रीय वस्तु और सेवा कर एवं के. उ. शुल्क, मंडल-1 पालघर आयुक्तालयपहला मंजिल, खोडियार भवन, एलआईसी ऑफिस के सामनेवसई पश्चिम, जनपद पालघर-401202 Email: division1range03@gmail.com Phone No: 02502345980	
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F.No. GEXCOM/AE/VRFN/OTH/246/2023-CGST-RANGE-3-DIV-1-COMMRTE-PALGHAR

DIN: - 20230567VV010392499D

सेवा में

The Deputy Commissioner of Customs
SIIB (X), JNCH, Nhava Sheva,
Dist Raigad, Maharashtra-400707

Sir,

Sub: Verification of the genuineness of exporter M/s Sea Prince Trading (IEC-CAZPP8602G)-reg.

Please refer to your office letter F. No. SG/INV-164/2022-23 SIIB (X) JNCH dated 04.01.2023 on the above subject.

In this regard, point wise verification report in respect of M/s Sea Prince Trading (IEC-CAZPP8602G) having GST No. 27CAZPP8602G1Z1 is as under:

1. Physical verification of Principal Place of business declared by the taxpayer has been conducted by the office and found to be in existence.
2. The taxpayer obtained GST registration on 09.05.2022 and as per AIO, the taxpayer filed NIL returns (GSTR1 & GSTR 3B) upto November 2022.
3. During verification of GST returns (GSTR1 & GSTR 3B) filed by the taxpayer, it appears that the taxpayer did not issue any invoice during the said period. Further, it is also noticed that they have not availed ITC on purchase of goods and/or service. There is no difference between GSTR 1 & GSTR 3B and GSTR 3B & GSTR 2A.

I/1335734/2023

भवदीय

Signed by Girish

Vadassery

Date: 25-05-2023 11:20:38

Reason: Approved

(गिरिश वडसरी)

उप आयुक्त (मंडल-1)

केंद्रीय वस्तु और सेवा कर एवं के. उ. शुल्क

पालघर आयुक्तालय

Statement of Shri Harish Vitthal Pawar, Proprietor of M/s. Sea Prince Trading (IEC-CAZPP8602G) recorded under Section 108 of the Custom Act, 1962 in the Office of SIIB(X), JNCH, Nhava Sheva situated at B-403, Special Investigation and Intelligence Branch, Jawaharlal Nehru Custom House, Nhava Sheva, Dist:- Raigad, Maharashtra-400707 on 06.12.2023.

In compliance to the Summon dated 24.11.2023, issued under signature on Shri Manish Kumar, Superintendent of Customs, SIIB(X), I present myself to give statement u/s 108 of Customs Act, 1962. I have been explained the provisions of section 108 of Customs Act, 1962. I have also been explained that giving false evidence under these enquiries is an offence punishable u/s 193 of the Indian Penal Code 1860. I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law, or for any adjudication proceedings. Having been understood the provisions of sections 108 of the Customs Act, 1962; I am giving my true, correct and voluntary statement which goes below:

06/12/2023
SIIB(X)

मेरा पूरा नाम हरिष विठ्ठल पवार है
मे जय महाकाली आपाटिमेंट कम नं. 02 B
मुकीजरोड नालासोपादा है. मेरी उम्र 50 वर्ष है
मे हिन्दी लिख सकता हूँ मे कक्षा 10 तक
गावमे पहाडू गावको नाम बामंदर ता. मंडवगाड
जा. रत्नागिरी है मेरा मोब्रिल नं. 8626004276
है. मे शादीशुदा हूँ मेरे परिवारमें पत्नी लडका
ओर लडकी है हम सब उपरलीखाहूये पत्तेपर
रहते है मे अपने पहचानके पत्र के रूप में कॉपी
आधार कार्ड जमा कर रहा हूँ.
मे ओर मेरा दोस्त एक साथ मे काम करते थे
उसका नाम नितीन धनावडे है ओर उसका मो.
नं. 8693891269 है उसने मुझे कंपनीका सुझाव देके
मेरा आधार कार्ड ओर पैनकार्ड लेके कुछ पेपपर
मेरे स्टार्डिन किया

- 1) आपको कब पता हुआ कि आपके नाम पर
M/s Sea Prince Trading (IEC-CAZPP8602G)
है, आप उससे Proprietor हो ?

उत्तर : जब मेरे घर में GST के ऑफिसर आये तभी मुझे इस कंपनी के बारे में पता चला समय मार्च ओर अप्रैल में ऑफिसर आये थे एवं 2023 में आये थे तब मुझे पता चला कि मैं सी प्रिन्स ट्रेडिंग का मालिक हू जिसका IEC NO - CAZPP8602G, GSTIN: 27CAZPP8602G IZI है

2) आपने कभी इस बारे में कभी शिकायत दर्ज करायी कि आपने नाम से इस कंपनी M/S Sea Prince Trading (IEC: CAZPP8602G) रजिस्टर्ड है और इसका दस्तावेज कोई दूसरा व्यक्ति कर्मी रूप में कर रहा है।

उत्तर → मे कभी शिकायत दर्ज नहीं की है व मुझे नहीं पता है की कहीं शिकायत करवायी है

3) क्या आपको कभी M/S Sea Prince Trading के बहाने कोई रकम मिली है?

उत्तर → मुझे इस कंपनी से कोई रकम नहीं मिली है

4) नितीन धनावडे से आप कब मिले और अब ये कहाँ पर है?

उत्तर → मे नितीन धनावडे को 2019 से जानता हूँ और वो भाईदर ई में रहता था. अभी ओ को कहा रहता है ओ मुझे पता नहीं ओर में उसे बुझने की बहुत कोशिश कीया हूँ व वो अभी कीधर रहता है वे भावना नहीं है.

5) क्या गिरीन धनावडे किसी के साथ मिलकर
M/s Sea Prince Trading से (Export) निर्यात
कर रहा था ?


उत्तर → मुझे नहीं पता की गिरीन धनावडे के साथ।
और कोई कंपनी में काम करता था।

6) आपको कुछ और बताया है इस बारे में।

उत्तर → इस कंपनी के बारे में मुझे कुछ पता नहीं है
और इसमें मेरे साथ कोई धोका हुआ है और
इस गलती को मुझे माफ कर دیجिये।

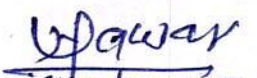
उपर दिया गया कथन तीन पन्नों में है जो की
सही और सत्य और खोदछोड़ बिना की ली
खन और धमकी और प्रलोभन का है मैं तीनों
पन्नों पर हस्ताक्षर कर रहा हूँ पहिले पन्ने में लिखे
गये अंग्रेजी के वाक्य हिन्दी में समझाये गये हैं

Before me,


06/04/2023
(मनीष कुमार)

SH. SIBS(X), JNPH

(हरिष विहल पवार)


06/04/2023



भारतीय विशिष्ट ओळख प्राधिकरण
भारत सरकार
Unique Identification Authority of India
Government of India

नोंदविण्याचा क्रमांक / Enrollment No 1218/61973/00286

To,
हरीष विठ्ठल पवार
Harish Vitthal Pawar
B/02 Jai Mahakali Apt
Tulinj Road
Behind Divain Highschool
Vasai
Nallosapara E Vasai Thane
Maharashtra 401209
8626004276

Ref: 282 / 28A / 517563 / 517781 / P



SH137880455DF



आपला आधार क्रमांक / Your Aadhaar No. :

6892 2146 9993

आधार — सामान्य माणसाचा अधिकार



भारत सरकार

GOVERNMENT OF INDIA



हरीष विठ्ठल पवार
Harish Vitthal Pawar

जन्म वर्ष / Year of Birth : 1973
पुरुष / Male



6892 2146 9993

आधार — सामान्य माणसाचा अधिकार

Harish
6/12/23

SUMMONS

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

To,

M/s Sea Prince Trading

**B-002, Jay Mahakali Apt., Amba Wadi,
Tubehind Devine School, Acholevirar,
Vasai Virar, Palghar, Maharastra
401209**

WHEREAS, I, **Manish Kumar** am making inquiry in connection with
**Mis-declaration of goods under Shipping Bill No. 6173995 , 6174789 both dated
15.12.2022**
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or
(b) produce documents or things of the following description in your possession or
under your control:

- 1. Original ID Proof and Address Proof**
- 2. Bank statement and GST Returns**
- 3. Any other documents relevant to this investigation**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the
Customs Act, 1962, I do hereby summon you to appear before me in person on
2023-12-06 at **12:30:PM** at the office of
**SIIB(X), 4th Floor,B-403, JNCH, Nhava Sheva, Taluka - Uran, Dist-Raigad,
Maharashtra-400707.**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of
section 193 and section 228 of the Indian Penal Code, 1860 (45 of 1860) and non-
compliance of this summon is an offence punishable under Section 174 & 175 of the
Indian Penal Code, 1860.

Given under my hand and seal of office to-day the **24** day of **November, 2023** at
JNCH, Nhava Sheva.

Name : **Manish Kumar**

Signature :
24/11/23

Designation :
Superintendent / Appraiser / Senior Intelligence Officer
OIC

Seal of Office.



EM- 235005009 IN
dt 24/11/23

CHA No: ABBCS1288HCH002

SRI MOTHER SHIPPING PRIVATE LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 1 to 2

Print on 15/12/2022 16:01:57

Job No.: 0001536 Date: 13/12/2022 S/B No. 6173995 Date: 15/12/2022

Shipping Bill for Export

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Exporter's Name

IEC No. (0) CAZPP8602G PAN: CAZPP8602G

SEA PRINCE TRADING

B 002, JAI MAHAKALI APT, AMBAWADI TUBEHIND DEVINE SCHOOL

ACHOLEVIRAR,

VASAI VIRAR, PALGHAR MAHARASHTRA 401209

GSTN Type : GSN GSTN No : 27CAZPP8602G1Z1

Consignee's Name

ABD ALGAWI RABIH

ALSAEED ABD ALGAWI TRADING ENTERPRISES

SOUQ LIBIYA BLOCK 4

KHARTOUM

SUDAN

Port of Loading (INNSA1) : Nhava Sheva Sea

Country of Final Dest. (SD) : SUDAN

Port of Final Dest. (SDKRT) : KHARTOUM

Port of Discharge (SDKRT) : KHARTOUM

Country of Discharge (SD) : SUDAN

Nature of Cargo : P

Rotation No :

Marks & No(s). : AS PER INVOICE, "WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"

No of Packages : 72

Loose Packets. :

Type of Packages : CTN

Net Weight (KGS) : 2457.000

Gross Weight (KGS) : 2601.000

No. of Containers :

Forex Bank Acc : 0

FOB Value (Rs.) : 2464314.65

ST / Excise Regn. :

Authorised Dealer Code : 6360020

I.F.S. Code : 0

RBI Waiver No :

RODTEP Amount :

Drawback Account No :

DBK Amount : 71465.12

F ROSCTL Amount : 117055.00

Invoice Details Serial No : 1

Invoice Value : 30688.85 (Rs. 2464314.66)

FOB Value : 30688.85 (Rs. 2464315.00)

Invoice No. : NV-SPT/08/22-23

Nature of Contract : FOB

Contract No. :

Third Party :

DBK Value (Rs.) : 71465.12

Currency of Invoice : USD

Invoice Date : 13/12/2022

Exchange Rate : USD 1 = Rs. 80.30

Contract Date :

Insurance

Freight

Discount

Commission

Other Deduction

Packing Charges

Rate Currency Amount Buyer's Name and Address

SAME AS CONSIGNEE

Nature of Payment : DA

Period of Payment : 180 Days

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description							
	Manufacturer Details							
	Transit Country	Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
1	62044390	GIRLS ONE PIECE FROCK OF POLYESTER						60
	10403	PCS	2.95	Per 1	PCS	30688.85	2464315.00	YES
	Drawback and ROSCTL					260.57	2710746.12	
#	27		0		LUT	0	0	GNX100
						Tax Value : 0.00	2464315.00	
						IGST Amt : 0.00	2710746.12	

Drawback Details

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	62040303B	0.00	2.90	0.00	32.00	10403.000	71465.12

ROSC TL Details

INV No	Item No	ROSC TL SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSC TL Quantity	State Leavy	Central Leavy	ROSC TL Amount(Rs)
1	1	62040303B	2.65	23.30	2.10	18.50	10403.000	65304.34	51750.61	117054.95

Packages Details

Packages From	Packages To	Kind Package
37	51	CTN

P-1

 20/12/2022

P-2

 30/12/2022

G-Card

 30/12/2022

SRI MOTHER SHIPPING PRIVATE LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 2
Print on 15/12/2022 16:01:57

Shipping Bill for Export

Job No.: 0001536 Date: 13/12/2022 S/B No.: 6173995 Date: 15/12/2022

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Packages From	Packages To	Kind Package
53	60	CTN
64	72	CTN
75	91	CTN
95	106	CTN
111	115	CTN
118	118	CTN
124	126	CTN
129	130	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RD Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	10403 NOS	NILL	0.00	0.00	0.00	665 PALGHAR	27 MAHARASHTRA	NCPTI

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name			Document Issuer Party Address				
Document Beneficiary Name			Document Beneficiary Address				
1	1	2022121500062430	NV-SPT/08/22-23	380000 Commercial invoice		13/12/2022	
ABD ALGAWI RABIH			ALSAEED ABD ALGAWI TRADING ENTERPRISES SOUQ LIBIYA BLOCK 4 KHARTOUM				
SEA PRINCE TRADING			B 002, JAI MAHAKALI APT.AMBAWADI TU BEHIND DEVINE SCHOOL ACHOLEVIRAR, VASAI				
			VIRAR,PALGHAR MAHARASHTRA				
1	1	2022121500062431	NV-SPT/08/22-23	271000 Packing list		13/12/2022	
ABD ALGAWI RABIH			ALSAEED ABD ALGAWI TRADING ENTERPRISES SOUQ LIBIYA BLOCK 4 KHARTOUM				
SEA PRINCE TRADING			B 002, JAI MAHAKALI APT.AMBAWADI TU BEHIND DEVINE SCHOOL ACHOLEVIRAR, VASAI				
			VIRAR,PALGHAR MAHARASHTRA				

Statement Details

Inv/Item Sn	Code	Title
1/1	DEC-RS001	I/We SEA PRINCE TRADING holder of IEC No CAZPP8602G, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

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

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

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

Signature of Exporter/CHA with Date

P1

Signature
30/12/2022

P2

Signature
30/12/2022

G card

Signature
30/12/22

COMMERCIAL / TAX INVOICE

28

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

Exporter

SEA PRINCE TRADING
B 002, JAHAKALI APT, AMBAWADI TULINJ
BEHIND DEVINE SCHOOL ACHOLEVIRAR, VASAI VIRAR,
PALGHAR MAHARASHTRA 401209

Inv No. NV-SPT/08/22-23 IEC No. CAZPP8602G
Date: 13.12.2022 PAN : CAZPP8602G
GSTIN: 27CAZPP8602G1Z1

Purchase Order No. :

Other Reference (S) ARN:

Consignee

ABD ALGAWI RABIH
ALSAEED ABD ALGAWI TRADING ENTERPRISES
SOUQ LIBIYA BLOCK 4
KHARTOUM
TEL - 249912197597

Buyer if other than consignee
SAME AS CONSIGNEE.

Port of Discharge KHARTOUM	Final Destination PORT SUDAN	Country Of Origin India	Country of Final Destination PORT SUDAN
Pre-Carriage By Truck	Place of Receipt by pre-carrier NHAVA SHEVA	Terms Of Delivery Of Goods : FOB, BY SEA Terms Of Payment: DA 180 DAYS	
Vessel / Flight No.	PORT OF LOADING NHAVA SHEVA		

MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	UNDER LUT	TOTAL AMOUNT INR
K G N 37-51 53-60 64-72 75-91 95-106 111-115 , 118 124-126 129-130	GIRLS ONE PIECE FROCK OF POLYESTER	62044390	10403	2.95	30688.85	2464314.66	0.00	2464314.66
					30688.85	2464314.66	0.00	2464314.66

Amount Chargeable In Words (In USD): THIRTY THOUSAND SIX HUNDRED EIGHTY EIGHT & CENT EIGHTY FIVE ONLY

PKGS 72
NT WT 2457.00
GR WT 2601.00

Declaration

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

FOR SEA PRINCE TRADING

Declaration

We declare that the invoice shoe the actual price of the goods
Description and all the particulars are true and corret

AUTHORISED SIGNATORY

P-1

P-2

G card
30/12/22

Shivam Mishra
30/12/2022

30/12/2022

DETAILED PACKING LIST
ANNEXURE TO NV-SPT/08/22-23

C/NO'S	DESCRIPTION OF GOODS	QTY	NT WT	GR WT	MARKA
7	GIRLS ONE PIECE FROCK OF POLYESTER	126	30	32	K G N
38	GIRLS ONE PIECE FROCK OF POLYESTER	120	28	30	K G N
39	GIRLS ONE PIECE FROCK OF POLYESTER	120	28	30	K G N
40	GIRLS ONE PIECE FROCK OF POLYESTER	168	40	42	K G N
41	GIRLS ONE PIECE FROCK OF POLYESTER	144	34	36	K G N
42	GIRLS ONE PIECE FROCK OF POLYESTER	143	34	36	K G N
43	GIRLS ONE PIECE FROCK OF POLYESTER	144	34	36	K G N
44	GIRLS ONE PIECE FROCK OF POLYESTER	168	40	42	K G N
45	GIRLS ONE PIECE FROCK OF POLYESTER	120	28	30	K G N
46	GIRLS ONE PIECE FROCK OF POLYESTER	156	37	39	K G N
47	GIRLS ONE PIECE FROCK OF POLYESTER	144	34	36	K G N
48	GIRLS ONE PIECE FROCK OF POLYESTER	144	34	36	K G N
49	GIRLS ONE PIECE FROCK OF POLYESTER	120	28	30	K G N
50	GIRLS ONE PIECE FROCK OF POLYESTER	120	28	30	K G N
51	GIRLS ONE PIECE FROCK OF POLYESTER	150	36	38	K G N
53	GIRLS ONE PIECE FROCK OF POLYESTER	162	39	41	K G N
54	GIRLS ONE PIECE FROCK OF POLYESTER	162	39	41	K G N
55	GIRLS ONE PIECE FROCK OF POLYESTER	153	36	38	K G N
56	GIRLS ONE PIECE FROCK OF POLYESTER	153	36	38	K G N
57	GIRLS ONE PIECE FROCK OF POLYESTER	144	34	36	K G N
58	GIRLS ONE PIECE FROCK OF POLYESTER	144	34	36	K G N
59	GIRLS ONE PIECE FROCK OF POLYESTER	108	25	27	K G N
60	GIRLS ONE PIECE FROCK OF POLYESTER	108	25	27	K G N
64	GIRLS ONE PIECE FROCK OF POLYESTER	144	34	36	K G N
65	GIRLS ONE PIECE FROCK OF POLYESTER	120	28	30	K G N
66	GIRLS ONE PIECE FROCK OF POLYESTER	168	40	42	K G N
67	GIRLS ONE PIECE FROCK OF POLYESTER	132	31	33	K G N
68	GIRLS ONE PIECE FROCK OF POLYESTER	156	37	39	K G N
69	GIRLS ONE PIECE FROCK OF POLYESTER	156	37	39	K G N
70	GIRLS ONE PIECE FROCK OF POLYESTER	114	27	29	K G N
71	GIRLS ONE PIECE FROCK OF POLYESTER	156	37	39	K G N
72	GIRLS ONE PIECE FROCK OF POLYESTER	120	28	30	K G N
75	GIRLS ONE PIECE FROCK OF POLYESTER	120	28	30	K G N
76	GIRLS ONE PIECE FROCK OF POLYESTER	168	40	42	K G N
77	GIRLS ONE PIECE FROCK OF POLYESTER	162	39	41	K G N
78	GIRLS ONE PIECE FROCK OF POLYESTER	144	34	36	K G N
79	GIRLS ONE PIECE FROCK OF POLYESTER	168	40	42	K G N
80	GIRLS ONE PIECE FROCK OF POLYESTER	168	40	42	K G N
81	GIRLS ONE PIECE FROCK OF POLYESTER	144	34	36	K G N
82	GIRLS ONE PIECE FROCK OF POLYESTER	144	34	36	K G N
83	GIRLS ONE PIECE FROCK OF POLYESTER	168	40	42	K G N
84	GIRLS ONE PIECE FROCK OF POLYESTER	168	40	42	K G N

P-1


Amey
30/12/2022

P-2

Shivamishra
30/12/2022

G card

Rupamishra
30/12/22

85	GIRLS ONE PIECE FROCK OF POLYESTER	126	30	32	K G N	21
86	GIRLS ONE PIECE FROCK OF POLYESTER	144	34	36	K G N	
87	GIRLS ONE PIECE FROCK OF POLYESTER	120	28	30	K G N	
88	GIRLS ONE PIECE FROCK OF POLYESTER	192	46	48	K G N	
89	GIRLS ONE PIECE FROCK OF POLYESTER	192	46	48	K G N	24
90	GIRLS ONE PIECE FROCK OF POLYESTER	144	34	36	K G N	
91	GIRLS ONE PIECE FROCK OF POLYESTER	144	34	36	K G N	
95	GIRLS ONE PIECE FROCK OF POLYESTER	144	34	36	K G N	
96	GIRLS ONE PIECE FROCK OF POLYESTER	144	34	36	K G N	
97	GIRLS ONE PIECE FROCK OF POLYESTER	120	28	30	K G N	
98	GIRLS ONE PIECE FROCK OF POLYESTER	120	28	30	K G N	
99	GIRLS ONE PIECE FROCK OF POLYESTER	150	36	38	K G N	
100	GIRLS ONE PIECE FROCK OF POLYESTER	150	36	38	K G N	
101	GIRLS ONE PIECE FROCK OF POLYESTER	132	31	33	K G N	2
102	GIRLS ONE PIECE FROCK OF POLYESTER	132	31	33	K G N	
103	GIRLS ONE PIECE FROCK OF POLYESTER	120	28	30	K G N	19
104	GIRLS ONE PIECE FROCK OF POLYESTER	120	28	30	K G N	18
105	GIRLS ONE PIECE FROCK OF POLYESTER	156	37	39	K G N	
106	GIRLS ONE PIECE FROCK OF POLYESTER	162	39	41	K G N	
111	GIRLS ONE PIECE FROCK OF POLYESTER	153	36	38	K G N	18
112	GIRLS ONE PIECE FROCK OF POLYESTER	153	36	38	K G N	
113	GIRLS ONE PIECE FROCK OF POLYESTER	144	34	36	K G N	
114	GIRLS ONE PIECE FROCK OF POLYESTER	144	34	36	K G N	
115	GIRLS ONE PIECE FROCK OF POLYESTER	192	46	48	K G N	60
118	GIRLS ONE PIECE FROCK OF POLYESTER	144	34	36	K G N	60
124	GIRLS ONE PIECE FROCK OF POLYESTER	144	34	36	K G N	57
125	GIRLS ONE PIECE FROCK OF POLYESTER	132	31	33	K G N	
126	GIRLS ONE PIECE FROCK OF POLYESTER	132	31	33	K G N	
129	GIRLS ONE PIECE FROCK OF POLYESTER	162	39	41	K G N	
130	GIRLS ONE PIECE FROCK OF POLYESTER	150	36	38	K G N	63
72		10403	2457	2601		
<p>FOR SEA PRINCE TRADING</p> <p></p> <p>AUTHORISED SIGNATORY</p>						

P-1

Shiraj
30/12/2022

P-2

Shiraj
30/12/2022

G cord

Shiraj
30/12/22

CHA No: ABBCS1288HCH002

SRI MOTHER SHIPPING PRIVATE LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Job No.: 0001535 Date: 13/12/2022 S/B No.: 6174789 Date: 15/12/2022
Exporter's Name
IEC No. () CAZPP8602G PAN: CAZPP8602G
SEA PRINCE TRADING
B 002, JAI MAHAKALI APT, AMBAWADI TUBEHIND DEVINE SCHOOL
ACHOLEVIRAR,
VASAI VIRAR, PALGHAR MAHARASHTRA 401209
GSTN Type: GSN GSTN No: 27CAZPP8602G1Z1

Consignee's Name
ABD ALGAWI RABIH
ALSAEED ABD ALGAWI TRADING ENTERPRISES
SOUQ LIBIYA BLOCK 4
KHARTOUM
SUDAN

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

No of Packages : 58
Loose Packets.
Type of Packages : CTN
Net Weight (KGS) : 2635.000
Gross Weight (KGS) : 2751.000
No. of Containers

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

Forex Bank Acc : 0
FOB Value (Rs.) : 2373186.20
ST / Excise Regn.
Authorised Dealer Code : 6360020
I.F.S. Code : 0

RBI Waiver No
RODTEP Amount
Drawback Account No
DBK Amount : 68822.40
F ROSCTL Amount : 105596.00

Invoice Details Serial No : 1
Invoice Value : 29554.00 (Rs. 2373186.20)
FOB Value : 29554.00 (Rs. 2373186.00)
Invoice No. : NV-SPT/07/22-23
Nature of Contract : FOB
Contract No.
Third Party

DBK Value (Rs.) : 68822.40
Currency of Invoice : USD
Invoice Date : 13/12/2022
Exchange Rate : USD 1 = Rs. 80.30
Contract Date

Insurance
Freight
Discount
Commission
Other Deduction
Packing Charges

Nature of Payment : DA
Period of Payment : 180 Days

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description							
	Manufacturer Details							
	Transit Country							
	Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use	
1	62099090	BABIES GIRLS FROCK OF POLYESTER						60
	4154	PCS 2.25	Per 1	PCS	9346.50	750524.00	YES	
	Drawback, and ROSCTL				198.74	825576.34		
#		27	0	LUT	0	0	GNX100	
2	62044390	GIRLS ONE PIECE FROCK OF POLYESTER						60
	6850	PCS 2.95	Per 1	PCS	20207.50	1622662.00	YES	
	Drawback, and ROSCTL				260.57	1784928.48		
#		27	0	LUT	0	0	GNX100	
					Tax Value : 0.00	2373186.00		
					IGST Amt : 0.00	2610504.82		

Drawback Details

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	620903B	0.00	2.90	0.00	15.00	4154.000	21765.19
1	2	62040303B	0.00	2.90	0.00	32.00	6850.000	47057.21
Drawback Amount(INR)								68822.40

P1

P-2

Anjay
30/12/2022

Shivam's
30/12/2022

G-Card
30/12/2022

19

SRI MOTHER SHIPPING PRIVATE LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 2
 Print on 15/12/2022 16:23:27

Shipping Bill for Export

Job No.: 0001535 Date: 13/12/2022 S/B No.: 6174789 Date: 15/12/2022

Loading Port: INNSA1 State of Origin: MAHARASHTRA

ROSCTL Details

INV No	Item No	ROSCTL Sl.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	620903B	2.10	8.60	1.70	0.00	4154.000	15761.00	12758.91	28519.91
1	2	62040303B	2.65	23.30	2.10	18.50	6850.000	43000.55	34075.91	77076.46
ROSCTL Amount(INR)								58761.55	46834.82	105596.37

Packages Details

Packages From	Packages To	Kind Package
1	36	CTN
52	52	CTN
61	63	CTN
73	74	CTN
92	94	CTN
107	110	CTN
116	117	CTN
119	123	CTN
127	128	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RD Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	4154 NOS	NILL		0.00	0.00	665 PALGHAR	27 MAHARASHTRA	NCPTI
1/2	6850 NOS	NILL		0.00	0.00	665 PALGHAR	27 MAHARASHTRA	NCPTI
			0.00	0.00	0.00			

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name		Document Issuer Party Address		Document Beneficiary Name			
Document Beneficiary Name		Document Beneficiary Address					
1	1	2022121500061165	NV-SPT/07/22-23	271000 Packing list		13/12/2022	
ABD ALGAWI RABIH SEA PRINCE TRADING		ALSAEED ABD ALGAWI TRADING ENTERPRISES SOUQ LIBIYA BLOCK 4 KHARTOUM B 002, JAI MAHAKALI APT, AMBAWADI TU BEHIND DEVINE SCHOOL ACHOLEVIRAR, VASAI VIRAR, PALGHAR MAHARASHTRA					
1	1	2022121500061166	NV-SPT/07/22-23	380000 Commercial invoice		13/12/2022	
ABD ALGAWI RABIH SEA PRINCE TRADING		ALSAEED ABD ALGAWI TRADING ENTERPRISES SOUQ LIBIYA BLOCK 4 KHARTOUM B 002, JAI MAHAKALI APT, AMBAWADI TU BEHIND DEVINE SCHOOL ACHOLEVIRAR, VASAI VIRAR, PALGHAR MAHARASHTRA					

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2	DEC-RS001	I/We SEA PRINCE TRADING holder of IEC No CAZPP8602G, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

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

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

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

Signature of Exporter/CHA with Date

P1
 30/12/2022

P2
 Shubam Nishu
 30/12/2022

G. Seng
 30/12/22

COMMERCIAL / TAX INVOICE

18

SUPPLY MEANT FOR EXPORT UNDER LETTER OF UNDERTAKING / BOND WITHOUT PAYMENT OF INTEGRATED TAX (IGST)

Exporter SEA PRINCE TRADING B 002, JA AHAKALI APT, AMBAWADI TULINJ BEHIND DEVINE SCHOOL ACHOLEVIRAR, VASAI VIRAR, PALGHAR MAHARASHTRA 401209	Inv No. NV-SPT/07/22-23 Date: 13.12.2022	IEC No. CAZPP8602G PAN : CAZPP8602G GSTIN: 27CAZPP8602G1Z1 Purchase Order No. : Other Reference (S) ARN:
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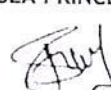
Consignee ABD ALGAWI RABIH ALSAEED ABD ALGAWI TRADING ENTERPRISES SOUQ LIBIYA BLOCK 4 KHARTOUM TEL - 249912197597	Buyer if other than consignee SAME AS CONSIGNEE.
---	--


Port of Discharge KHARTOUM Pre-Carriage By Truck Vessel / Flight No.	Final Destination PORT SUDAN Place of Receipt by pre-carrier NHAVA SHEVA PORT OF LOADING NHAVA SHEVA	Country Of Origin India Country of Final Destination PORT SUDAN Terms Of Delivery Of Goods : FOB, BY SEA Terms Of Payment: DA 180 DAYS
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MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	UNDER LUT	TOTAL AMOUNT INR
K G N	BABIES GIRLS FROCK OF POLYESTER	62099090	4154	2.25	9346.50	750523.95	0.00	750523.95
1-36	GIRLS ONE PIECE FROCK OF POLYESTER	62044390	6850	2.95	20207.50	1622662.25	0.00	1622662.25
,52								
61-63								
73-74								
92-94								
107-110								
116-117								
119-123								
127-128								
					29554.00	2373186.20	0.00	2373186.20


Amount Chargeable In Words (In USD): TWENTY NINE THOUSAND FIVE HUNDRED FIFTY FOUR ONLY

PKGS	58
NT WT	2635.00
GR WT	2751.00

Declaration We intend to claim rewards under Remission of Duties or Taxes on Export Products (RoDTEP) Scheme Declaration We declare that the invoice shoe the actual price of the goods Description and all the particulars are true and corret	FOR SEA PRINCE TRADING  AUTHORISED SIGNATORY
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P1

30/12/2022

P2

30/12/2022


30/12/22

DETAILED PACKING LIST
ANNEXURE TO NV-SPT/07/22-23

C/NOS	DESCRIPTION OF GOODS	QTY	NT WT	GR WT	MARKA
1	BABIES GIRLS FROCK OF POLYESTER	272	66	68	K G N
2	GIRLS ONE PIECE FROCK OF POLYESTER	216	52	54	K G N
3	GIRLS ONE PIECE FROCK OF POLYESTER	144	34	36	K G N
4	GIRLS ONE PIECE FROCK OF POLYESTER	120	28	30	K G N
5	GIRLS ONE PIECE FROCK OF POLYESTER	156	37	39	K G N
6	GIRLS ONE PIECE FROCK OF POLYESTER	168	40	42	K G N
7	GIRLS ONE PIECE FROCK OF POLYESTER	144	34	36	K G N
8	GIRLS ONE PIECE FROCK OF POLYESTER	144	34	36	K G N
9	GIRLS ONE PIECE FROCK OF POLYESTER	180	43	45	K G N
10	GIRLS ONE PIECE FROCK OF POLYESTER	180	43	45	K G N
11	GIRLS ONE PIECE FROCK OF POLYESTER	144	34	36	K G N
12	GIRLS ONE PIECE FROCK OF POLYESTER	144	34	36	K G N
13	GIRLS ONE PIECE FROCK OF POLYESTER	180	43	45	K G N
14	GIRLS ONE PIECE FROCK OF POLYESTER	180	43	45	K G N
15	GIRLS ONE PIECE FROCK OF POLYESTER	180	43	45	K G N
16	GIRLS ONE PIECE FROCK OF POLYESTER	117	27	29	K G N
17	GIRLS ONE PIECE FROCK OF POLYESTER	204	49	51	K G N
18	GIRLS ONE PIECE FROCK OF POLYESTER	204	49	51	K G N
19	GIRLS ONE PIECE FROCK OF POLYESTER	167	40	42	K G N
20	GIRLS ONE PIECE FROCK OF POLYESTER	144	34	36	K G N
21	GIRLS ONE PIECE FROCK OF POLYESTER	144	34	36	K G N
22	GIRLS ONE PIECE FROCK OF POLYESTER	192	46	48	K G N
23	GIRLS ONE PIECE FROCK OF POLYESTER	156	37	39	K G N
24	GIRLS ONE PIECE FROCK OF POLYESTER	156	37	39	K G N
25	GIRLS ONE PIECE FROCK OF POLYESTER	132	31	33	K G N
26	GIRLS ONE PIECE FROCK OF POLYESTER	144	34	36	K G N
27	GIRLS ONE PIECE FROCK OF POLYESTER	162	39	41	K G N
28	GIRLS ONE PIECE FROCK OF POLYESTER	162	39	41	K G N
29	BABIES GIRLS FROCK OF POLYESTER	214	52	54	K G N
30	BABIES GIRLS FROCK OF POLYESTER	210	51	53	K G N
31	BABIES GIRLS FROCK OF POLYESTER	240	58	60	K G N
32	GIRLS ONE PIECE FROCK OF POLYESTER	180	43	45	K G N
33	BABIES GIRLS FROCK OF POLYESTER	264	64	66	K G N
34	GIRLS ONE PIECE FROCK OF POLYESTER	162	39	41	K G N
35	GIRLS ONE PIECE FROCK OF POLYESTER	168	40	42	K G N
36	GIRLS ONE PIECE FROCK OF POLYESTER	126	30	32	K G N
52	GIRLS ONE PIECE FROCK OF POLYESTER	179	43	45	K G N
61	BABIES GIRLS FROCK OF POLYESTER	239	58	60	K G N
62	GIRLS ONE PIECE FROCK OF POLYESTER	174	42	44	K G N
63	GIRLS ONE PIECE FROCK OF POLYESTER	249	60	62	K G N
73	BABIES GIRLS FROCK OF POLYESTER	240	58	60	K G N

10, 12-15, 18, 20-21, 23-24, 32, 34-35

P1
Arijit
30/12/2022

P2
Shivam Mishra
30/12/2022

G-Carol
30/12/22

(16)

74	GIRLS ONE PIECE FROCK OF POLYESTER	168	40	42	K G N
92	GIRLS ONE PIECE FROCK OF POLYESTER	192	46	48	K G N
93	BABIES GIRLS FROCK OF POLYESTER	240	58	60	K G N
94	BABIES GIRLS FROCK OF POLYESTER	236	57	59	K G N
107	GIRLS ONE PIECE FROCK OF POLYESTER	192	46	48	K G N
108	BABIES GIRLS FROCK OF POLYESTER	240	58	60	K G N
109	BABIES GIRLS FROCK OF POLYESTER	256	62	64	K G N
110	BABIES GIRLS FROCK OF POLYESTER	262	64	66	K G N
116	BABIES GIRLS FROCK OF POLYESTER	240	58	60	K G N
117	BABIES GIRLS FROCK OF POLYESTER	282	69	71	K G N
119	BABIES GIRLS FROCK OF POLYESTER	240	58	60	K G N
120	BABIES GIRLS FROCK OF POLYESTER	239	58	60	K G N
121	GIRLS ONE PIECE FROCK OF POLYESTER	180	43	45	K G N
122	GIRLS ONE PIECE FROCK OF POLYESTER	180	43	45	K G N
123	GIRLS ONE PIECE FROCK OF POLYESTER	144	34	36	K G N
127	GIRLS ONE PIECE FROCK OF POLYESTER	192	46	48	K G N
128	BABIES GIRLS FROCK OF POLYESTER	240	58	60	K G N
58		11004	2635	2751	

FOR SEA PRINCE TRADING

AUTHORISED SIGNATORY

74, 92, 107, 121-127

③ Sample 93

③ Sample 36

P1

Amey

30/12/2022

P2

Shravanishwari -
30/12/2022

G-Card

30/12/22

(20)

PANCHNAMA dated 30.12.2022 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village-Padeghar, Panvel, Navi Mumbai – 410206

Pancha No. 1		Pancha No. 2	
Name :	Dhananjay Atri Narayan Mishra	Name :	Shivam Mishra
Age :	36	Age :	26
Address :	Thane, Maharashtra-421306	Address :	Allahabad, Uttar Pradesh-212109.
Occupation :	Service	Occupation :	Service
Mobile No. :	9819095544	Mobile No. :	8416947117

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Banmeet Singh, an Intelligence Officer, SIIB(X), JNCH on 30.12.2022 at 13:00 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. Sea Prince Trading (IEC: CAZPP8602G) covered under 02 Shipping Bills No. 6173995 and 6174789 both dated 15.12.2022, which were carted inside Shed No. G of JWR CFS, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Ravindra K Mishra, G-card holder of CB M/s. Sri Mother Shipping Private Ltd (CHA License No:11/2724) having ID Kardex No. 3486/2022. Then the officer explained to us that the exporter M/s. Sea Prince Trading (IEC: CAZPP8602G) having address at B 002, Jai Mahakali Apt, Ambawadi Tubehind Devine School Acholevirar, Vasai Virar, Palghar, Maharashtra-401209 has filed 02 Shipping Bills No. 6173995 and 6174789 both dated 15.12.2022 through their Customs Broker M/s. Sri Mother Shipping Private Ltd (CHA License No:11/2724) for export of their consignment.

We were shown the Hold letter No. 52/2022-23 SIIB(X) issued vide F. No. SG/Misc-101/2021-22 SIIB(X), JNCH dated 19.12.2022 signed by Dy. Commissioner of Customs, SIIB(X), JNCH regarding hold of 02 Shipping Bills No. 6173995 and 6174789 both dated 15.12.2022 of M/s. Sea Prince Trading (IEC: CAZPP8602G) through their authorized Customs Broker M/s. Sri Mother Shipping Private Ltd (CHA License No:11/2724). We were also shown copy of above mentioned Shipping Bills and their respective invoice and packing list for the goods to be exported. We have put our dated signatures on the above-mentioned documents in token of having seen and understood the same. Further, the above-mentioned officer requested us to bear witness to the examination proceedings to which we both voluntarily agreed.

P-1

Dhananjay Atri
30/12/2022

P-2

Shivam Mishra
30/12/2022

G-Card

Ravindra K Mishra
30/12/22

(B)

Thereafter, all of us proceeded to the area/location in Shed No.G where the subject goods covered under the aforementioned Shipping Bills were placed. On reaching the specified place, a total of 130 cartons (72 cartons of S/B No. 6173995 dated 15.12.2022 and 58 cartons of S/B No.6174789 dated 15.12.2022) found placed at the said location were opened by the laborers available in the said CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

During 100% examination, the quantity of the declared goods was found less than the declared quantity, as declared in Shipping Bills No. 6173995 and 6174789 both dated 15.12.2022, their respective Invoice and Packing list, as detailed vide table below:

Sr.No	S/B No. & Date	Declared Description	Declared Quantity(pcs)	Found Quantity(pcs)
1	6173995/15.12.2022	Girls One Piece Frock of Polyester	10403	9772
2	6174789/15.12.2022	Babies Girls Frock of Polyester	4154	3990
3		Girls One Piece Frock of Polyester	6850	6603

Thereafter, samples of the both the declared items in the subject consignment covered under 02 Shipping Bills No. **6173995 and 6174789 both dated 15.12.2022** were drawn randomly in triplicate in our presence. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having seen the drawn samples and sealing of the same in the presence of Shri Ravindra K Mishra, G-card holder of CB M/s. Sri Mother Shipping Private Ltd (CHA License No:11/2724) having ID Kardex No. 3486/2022.

All the goods pertaining to the aforesaid Shipping Bills were re-packed in the same cartons and kept back inside Shed-G, JWR, CFS in our presence and the same were handed over to Manager, JWR for safe custody.

P-1
30/12/2022

P-2
Shivam Mishra
30/12/2022

G-Card
30/12/22

We put our dated signature on both the Shipping Bills, their respective Export Invoices, Packing Lists and other relevant documents as a token of having seen the same and being present during the examination.

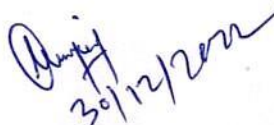
The Panchanama running into 03 pages ended on the same place and same date i.e. 30.12.2022 at 22:50 hrs. The Panchnama was carried out in our presence and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject/concerned goods.

Drawn by me, on the 30th day of December, 2022.


30.12.2022

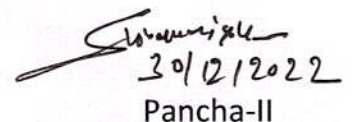
I.O./SIIB(X), JNCH

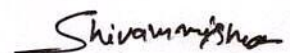
(Banmeet Singh)


30/12/2022

Pancha-I

Dhananjay Mishra
7819095544


30/12/2022
Pancha-II


Shivam Mishra

In presence of:


30/12/2022

Representative of CB

Ravindra K. Mishra.