



भारत सरकार/Government of India
वित्त मंत्रालय/Minsitry of Finance
आयुक्त सीमाशुल्क का कार्यालय, एनएस-II
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
जवाहरलाल नेहरू सीमाशुल्क भवन

न्हावा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र- 400 707
JAWAHARLAL NEHRU CUSTOM HOUSE,
NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707

F. No.: CUS/ASS/PTF/3/2025-CEAC

Date: 06.10.2025

CUS/SIIB/ALT/655/2024/SIIB(X)-JNCH

SCN No.: 196/20225-26/ADC/CEAC/NS-II/CAC/JNCH

DIN: 20251078NT0000038EB.

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

M/s. Sunshine Enterprises (IEC-BNTPS0901F) (hereinafter referred to as "Exporter") having its office at G/F, SHOP IN H. No.-387, DHUNDAN MOHALLA, BADARPUR, NEW DELHI, SOUTH EAST DELHI, DELHI, 110044 has filed the following Shipping Bills for export of following items destined to UAE through their Customs Broker M/s. Perfecto Logistics (License No. 11/2690) (hereinafter also referred to as "Customs Broker") at JWR CFS.

TABLE-I

SB No./ Date	Description	Quantity (NOS/PRS)	FOB (INR)	DBK (INR)	RoSCTL (INR)	RoDTEP (INR)	IGST
3239204 DATED 17.08.2023	KIDS 2 PCS SET OF COTTON	11	₹ 5,855.85	₹ 122.97	₹ 153.94	₹ 0.00	LUT
	KIDS SHORTS OF COTTON	98	₹ 44,144.10	₹ 927.03	₹ 1,596.16	₹ 0.00	LUT
	LADIES MAXI OF MMF	6498	₹ 39,91,396.50	₹ 1,15,750.50	₹ 1,51,673.07	₹ 0.00	LUT
	MENS SHIRTS OF COTTON	4089	₹ 26,62,368.35	₹ 58,572.10	₹ 1,61,073.28	₹ 0.00	LUT
	MENS SHIRTS OF MMF	4916	₹ 32,00,832.18	₹ 92,824.13	₹ 1,18,813.75	₹ 0.00	LUT
	MENS TRACK PANT OF COTTON	300	₹ 1,83,046.50	₹ 3,843.98	₹ 11,074.31	₹ 0.00	LUT
	MENS T-SHIRTS OF COTTON	422	₹ 2,59,213.50	₹ 5,064.00	₹ 11,007.87	₹ 0.00	LUT
	KIDS FOOTWEAR	180	₹ 87,714.90	₹ 3,684.03	₹ 0.00	₹ 877.15	LUT
	LADIES FOOTWEAR	240	₹ 1,36,609.20	₹ 5,737.59	₹ 0.00	₹ 1,366.09	LUT
	MENS FOOTWEAR	58	₹ 35,626.50	₹ 1,496.31	₹ 0.00	₹ 356.27	LUT
	OXYGEN REGULATOR	8	₹ 655.20	₹ 0.00	₹ 0.00	₹ 0.00	LUT
	PNEUMATIC BUTTERFLY VALVE WITH ACCESSORIES	60	₹ 4,914.00	₹ 0.00	₹ 0.00	₹ 0.00	LUT
	VALVE	30	₹ 2,457.00	₹ 0.00	₹ 0.00	₹ 0.00	LUT
TOTAL		16910	₹ 1,06,14,833.78	₹ 2,88,022.64	₹ 4,55,432.38	₹ 2,599.51	LUT

2. On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. Sunshine Enterprises (IEC-BNTPS0901F) covered under



भारत सरकार/Government of India
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M/s. Sunshine Enterprises (IEC-BNTPS0901F) (hereinafter referred to as "Exporter") having its office at G/F, SHOP IN H. No.-387, DHUNDAN MOHALLA, BADARPUR, NEW DELHI, SOUTH EAST DELHI, DELHI, 110044 has filed the following Shipping Bills for export of following items destined to UAE through their Customs Broker M/s. Perfecto Logistics (License No. 11/2690) (hereinafter also referred to as "Customs Broker") at JWR CFS.

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SB No./	Description	Quantity	FOB	DBK	RoSCTL	RoDTEP	IGST
Date		(NOS/PRS)	(INR)	(INR)	(INR)	(INR)	
3239204 DATED 17.08.2023	KIDS 2 PCS SET OF COTTON	11	₹ 5,855.85	₹ 122.97	₹ 193.94	₹ 0.00	LUT
	KIDS SHORTS OF COTTON	98	₹ 44,144.10	₹ 927.03	₹ 1,596.16	₹ 0.00	LUT
	LADIES MAXI OF MMF	6498	₹ 39,91,396.50	₹ 1,15,750.50	₹ 1,51,673.07	₹ 0.00	LUT
	MENS SHIRTS OF COTTON	4089	₹ 26,62,368.35	₹ 58,572.10	₹ 1,61,073.28	₹ 0.00	LUT
	MENS SHIRTS OF MMF	4916	₹ 32,00,832.18	₹ 92,824.13	₹ 1,18,813.75	₹ 0.00	LUT
	MENS TRACK PANT OF COTTON	300	₹ 1,83,046.50	₹ 3,843.98	₹ 11,074.31	₹ 0.00	LUT
	MENS T-SHIRTS OF COTTON	422	₹ 2,59,213.50	₹ 5,064.00	₹ 11,007.87	₹ 0.00	LUT
	KIDS FOOTWEAR	180	₹ 87,714.90	₹ 3,684.03	₹ 0.00	₹ 877.15	LUT
	LADIES FOOTWEAR	240	₹ 1,36,609.20	₹ 5,737.59	₹ 0.00	₹ 1,366.09	LUT
	MENS FOOTWEAR	58	₹ 35,626.50	₹ 1,496.31	₹ 0.00	₹ 356.27	LUT
	OXYGEN REGULATOR	8	₹ 655.20	₹ 0.00	₹ 0.00	₹ 0.00	LUT
	PNEUMATIC BUTTERFLY VALVE WITH ACCESSORIES	60	₹ 4,914.00	₹ 0.00	₹ 0.00	₹ 0.00	LUT
	VALVE	30	₹ 2,457.00	₹ 0.00	₹ 0.00	₹ 0.00	LUT
TOTAL		16910	₹ 1,06,14,833.78	₹ 2,88,022.64	₹ 4,55,432.38	₹ 2,599.51	LUT

2. On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. Sunshine Enterprises (IEC-BNTPS0901F) covered under

Shipping Bill No. 3239204 dated 17.08.2023(**RUD-I**) filed through their Customs Broker M/s. Perfecto Logistics (License No. 11/2690) at JWR CFS, the goods covered in the Shipping Bill No. 3239204 dated 17.08.2023 were declared as “Ready-made Garments, Footwear and other items”, were put on hold vide Hold No. 143/2022-23 SIIB(X) dated 21.08.2023 issued vide File No. SG/Misc-101/2021-22/SIIB(X) JNCH for Examination of the same as the supply chain of the Exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other Export incentives.

3. Consequently, the subject goods were examined 100% vide Panchanama dated 23.08.2023 (**RUD-II**) in the presence of two independent Panchas, Representatives of Customs Broker and Exporter. During 100% examination, the subject goods covered under Shipping Bill No. 3239204 dated 17.08.2023 were found mis-declared in the in terms of description and quantity of the goods. Following discrepancies were observed as tabulated below:

Table-II

Sl No.	Shipping Bill No. & Date	DECLARED			Found during Examination
		Description	Qty	FOB	Description
1	3239204 DATED 17.08.2023	KIDS 2 PCS SET OF COTTON	11	₹ 5,855.85	FABRIC WITH STONE WORK
2		KIDS SHORTS OF COTTON	98	₹ 44,144.10	
3		LADIES MAXI OF MMF	6498	₹ 39,91,396.50	LADIES MAXI
4		MENS SHIRTS OF COTTON	4089	₹ 26,62,368.35	FABRIC COTTON
5		MENS SHIRTS OF MMF	4916	₹ 32,00,832.18	DUPATTA
6		MENS TRACK PANT OF COTTON	300	₹ 1,83,046.50	COTTON MENS SHIRT
7		MENS T-SHIRTS OF COTTON	422	₹ 2,59,213.50	
8		KIDS FOOTWEAR	180	₹ 87,714.90	LADIES 2 PC SET
9		LADIES FOOTWEAR	240	₹ 1,36,609.20	LADIES SUIT
10		MENS FOOTWEAR	58	₹ 35,626.50	MISC ITMES (SAMPOO, PAIN BALM ETC.)
11		OXYGEN REGULATOR	8	₹ 655.20	
12		PNEUMATIC BUTTERFLY VALVE WITH ACCESSORIES	60	₹ 4,914.00	
13		VALVE	30	₹ 2,457.00	
TOTAL			16910	₹ 1,06,14,833.78	

As the goods were found mis-declared in terms of description and quantity, Representative Sealed Samples (RSS) of the goods from the said Shipping Bill were drawn for the purpose of further investigation.

4. Further, letters were forwarded to DYCC, JNCH along with RSS for testing in order to determine exact characteristics, nature and composition of the subject goods. DYCC tested the RSS and forwarded the test Reports vide DYCC Report Nos. 741/SIIB(X) dated 07.09.2023, 737/SIIB(X) dated 07.09.2023, 735/SIIB(X) dated 07.09.2023, 738/SIIB(X) dated 07.09.2023, 739/SIIB(X) dated 07.09.2023, 734/SIIB(X) dated 07.09.2023, 736/SIIB(X) dated 07.09.2023 and 740/SIIB(X) dated 07.09.2023 (**RUD-III**). The details of test reports are as under:

Item No	Goods Found	DYCC Test Report
1	FABRIC WITH STONE WORK	Report: -The sample as received is in the form of cut piece of fabric having (two layers): - 1) Net fabric with decorative glass sequins. 2) Non-woven off-white fabric. 1) Net Fabric: - It is in the form of cut piece of net fabric having decorative sequins work on it. net fabric is made of Nylon and sequins work is made of glass with polymeric layer on it. 2) Off-white fabric: - It is in the form of cut piece of non-woven off-white fabric. It is made of polyethylene.
2	LADIES MAXI	The sample is in the form of Dyed woven ready-made garment (Ladies Maxi). It is composed of filament yarns of viscose blended with polyester yarns. wt. of sample = 450.5 gms As such gsm of the sample = 139.800 % of composition % of viscose = 70.34 % of polyester = Balance
3	FABRIC COTTON	Report: The sample as received is in the form of cut piece of printed fabric. It is wholly composed of cotton. GSM=72.61
4	DUPATTA	The sample is in the form of off-white woven ready-made up article (Dupatta). It is wholly composed of cotton yarn. Wt. of the sample = 120.9 gms. Gsm of as such sample = 43.4
5	COTTON MENS SHIRT	The sample as received is in the form of printed woven readymade textile article (shirt) fitted with buttons. It is mainly composed of cotton along with elastomeric yarn. Total wt of Sample = 261.5gm Avg GSM = 145.5 % cotton = 93.6% Elastomeric yarn = Balance
6	LADIES 2 PC SET	The sample as received is in the form of readymade garment (kurta and pyjama) Total weight of sample (kurta and pyjama) = 336.0 gm 1. Kurta It is strip designed yarn dyed woven fabric full sleeves kurta fitted with zip fastener at front side and stitched with dyed woven fabric and lace at two pockets, collar and end of the sleeves. a). Net weight of full sleeves kurta = 186.0 gm b). wt. of strip designed base woven fabric = 162.0 gm c). wt. of dyed woven fabric = 19.0 gm d). wt. of zip fastener and lace = balance e). GSM of fabric = 107.22 Strip designed yarn dyed woven fabric is composed of cotton yarn on one side and filament yarn of polyester on other side. Dyed woven fabric is wholly made of filament yarn of polyester on both sides. % composition of strip designed fabric % polyester = 59.96% % cotton = balance 2. Pyjama It is made of dyed woven fabric stitched with yarn dyed strip designed woven fabric both ankles and elastic fitted at waist side. Net weight of pyjama = 150.0 gm wt. of base fabric = 135.0 gm wt. of strip designed woven fabric = 5.0 gm Wt. of elastic = balance GSM of fabric = 104.26 Base woven fabric is wholly multifilament yarn of polyester on both sides. Strip designed yarn dyed woven fabric is composed of cotton yarn on one side and filament yarn of polyester on other side. % composition of strip designed fabric % polyester = 59.96% % cotton = balance
7	LADIES SUIT	Report: - The sample as received is in the form of three cut piece of fabric (described as ladies suit). Each is made of dyed and printed woven fabric, wholly composed of polyester filament yarns. Total weight of the sample=425.3gm Weight of fabric1=155.0gm Weight of fabric2=179.5gm Weight of fabric3=90.8gm GSM of fabric1 = 76.81 GSM of fabric2 = 81.20 GSM of fabric3 = 45.46

8	Ladies Suit of MMF	Report: - The sample as received is in the form of cut pieces of three types of printed woven fabric described as suit. Each is wholly composed of polyester filament yarn. Total wt. of Sample = 421.7gm
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5. To ascertain prevailing Market Value of the goods, the Market Enquiry of the goods covered under the subject Shipping Bill was conducted on 16.09.2023 (RUD-IV) along with Authorized Representative of the Exporter, Shri Vaibhav Vasant Padwal. As per the Market Enquiry, the value of found goods during examination was determined and accordingly the FOB valued was determined. On the basis of Panchanama dated 23.08.2023 and Market Enquiry Report dated 16.09.2023 the re-determined FOB value of the goods under the said Shipping Bill would be as below:

Table-III

Sl No.	Shipping Bill No. & Date	DECLARED			ACTUALLY FOUND		
		Description	Qty	FOB	Description	Qty	FOB
1	3239204 DATED 17.08.2023	KIDS 2 PCS SET OF COTTON	11	₹ 5,855.85	FABRIC WITH STONE WORK	6012.14	₹ 12,57,084.00
2		KIDS SHORTS OF COTTON	98	₹ 44,144.10			
3		LADIES MAXI OF MMF	6498	₹ 39,91,396.50	LADIES MAXI	1989.00	₹ 10,21,623.00
4		MENS SHIRTS OF COTTON	4089	₹ 26,62,368.35	FABRIC COTTON	9129.43	₹ 15,35,404.00
5		MENS SHIRTS OF MMF	4916	₹ 32,00,832.18	DUPATTA	3850.00	₹ 11,55,000.00
6		MENS TRACK PANT OF COTTON	300	₹ 1,83,046.50	COTTON MENS SHIRT	80.00	₹ 38,909.00
7		MENS T-SHIRTS OF COTTON	422	₹ 2,59,213.50			
8		KIDS FOOTWEAR	180	₹ 87,714.90	LADIES 2 PC SET	165.00	₹ 84,000.00
9		LADIES FOOTWEAR	240	₹ 1,36,609.20	LADIES SUIT	90.00	₹ 53,181.00
10		MENS FOOTWEAR	58	₹ 35,626.50	MISC ITMES (SAMPOO, PAIN BALM ETC.)	991.00	₹ 17,800.00
11		OXYGEN REGULATOR	8	₹ 655.20			
12		PNEUMATIC BUTTERFLY VALVE WITH ACCESSORIES	60	₹ 4,914.00			
13		VALVE	30	₹ 2,457.00			
		TOTAL	16910	₹ 1,06,14,833.78	TOTAL	22306.57	₹ 51,63,001.00

6. As can be seen from the Table above, based on the Panchanama dated 23.08.2023, Reports received from the DYCC, JNCH and Market Enquiry conducted on 16.09.2023, it appears that the goods declared by the Exporter in the Shipping Bill No. 3239204 dated 17.08.2023 have been mis-declared in terms of their value, Description and quantity. The value of the goods has been re-determined based on the panchnama dated 23.08.2023, Market Enquiry Report dated 16.09.2023 and DYCC Reports. Hence, the declared value i.e. ₹ 1,06,14,833.78 appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the Provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of Export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the Provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on Examination of the subject consignment, the declared goods, quantity and value of the goods appeared to be misdeclared; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said

value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007. In the instant case, the Exporter is Merchant Exporter and hence, transaction value of the impugned goods under Export could not be determined under Rule 4 & 5 of the Customs Valuation Rules, 2007. Hence the value of all the items could be ascertained from the wholesale Market.

7. **Re-determination of Valuation**

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

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

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

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

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

As per the Provisions of Rule 6 *ibid*, the assessable value of the goods is proposed to be re-determined under Rule 6 *ibid*, i.e. as per the Residual Method. Accordingly, Market Survey was conducted by the officers of SIIB (Export) on 16.09.2023. 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 16.09.2023.

8. **Past Exports:**

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 06.06.2023 till 31.01.2025 for Exporter M/s. Sunshine Enterprises (IEC-BNTPS0901F). It was found that the Exporter had filed a total No. of 04 Shipping Bills in past. During further investigation, ICES data was scrutinized and on perusal of the past Export data, no foreign remittance has been received as per FEMA regulations. The details of the Shipping Bills are as under where no BRC/foreign remittance has been realized yet against this IEC.

Table-IV

Seria l No.	SB No.	SB Date	LEO Date	Expected Realization Date	Drawback Amount	RoSCTL	RoDTEP	FOB to be Realised(In FC)	FOB Actually Realised(In FC)
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1	2015265	26-06-2023	26-06-2023	31-03-2024	₹ 1,83,762.00	₹ 3,06,692.00	₹ 41,037.00	107227	0
2	2017284	26-06-2023	26-06-2023	31-03-2024	₹ 1,83,574.00	₹ 3,29,256.00	₹ 8,827.00	88994	0
3	2017842	26-06-2023	26-06-2023	31-03-2024	₹ 1,29,243.00	₹ 1,43,898.00	₹ 19,449.00	59299	0
4	3239184	17-08-2023	17-08-2023	31-05-2024	₹ 2,48,451.00	₹ 3,01,947.00	₹ 58,321.00	138052	0

As the prescribed timeline for realization of foreign remittance is 09 months as per RBI Master Circular No.14/2014-15 dated 01.07.2014, which states," it has been decided in consultation with the Government of India that the period of realization and repatriation of Export proceeds shall be nine months from the date of Export for all Exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs until further notice. As per Table-IV, there are 04 Shipping Bills mentioned in the table above for which FOB has not been realized despite completion of expected realization time period as mandated by RBI. As per ICES 1.5 data, the drawback, RoSCTL and other Export incentives are not disbursed to the Exporter due to insertion of alert in the System for the Shipping Bill mentioned at Sr. No. 04 of the above Table. Therefore, the Drawback is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned at serial Nos. 1, 2 and 3 in Table-IV under Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017 along with applicable interest. Also, ROSCTL & RoDTEP are liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the said 03 Shipping Bills mentioned from Sr. No. 01 to 03 in Table-IV in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962. Total drawback claimed in 03 Shipping Bills in which FOB not realized despite completion of time period is ₹ 4,96,579.00/-, RoSCTL claimed is ₹ 7,79,846.00/- and RoDTEP claimed is ₹ 69,313.00/-.

9. The Exporter vide their letter dated 18.09.2023 requested to release of the goods for Back to Town. 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 NOC for Provisional Back to Town of the goods covered under Shipping Bill No. 3239204 date 17.08.2023 under section 110A of the Customs Act, 1962. The goods were provisionally released for Back to Town on execution of Bond of Rs.1,06,14,833.78 and on production of Bank Guarantee/Cash Security of Rs. 1,00,000/-(Rupees One Lakh Only). (RUD-V).

10. Further, letters were sent to jurisdictional AC/DC/ADC, CGST Delhi to verify genuineness of the Exporter M/s. Sunshine Enterprises (IEC-BNTPS0901F). Reply vide F.No. GEXCOM/AE/MISC/1667/2022-Pt-II/9212 dated 29.11.2024 (RUD-VI) from Delhi CGST received in this office wherein it is communicated that as per the GSTNBO portal M/s. Sunshine Enterprises (GSTIN: 07BNTPS0901F1ZW) is cancelled suo-moto from the date of registration (25.05.2023). The reason of cancellation as mentioned, is "Section 29(2)(e)-registration obtained by means of fraud, wilful misstatement or suppression of facts.

Rule 21(a)-person does not conduct any business from declared place of business.

Rule 21(e)-person avails ITC in violation of the provisions of section 16 of the Act or the rules made thereunder. In view of the above the firm concerned may be considered as non-existing.

SUMMONS & STATEMENT:

11. Further, in order to record the statement of M/s. Sunshine Enterprises (IEC-BNTPS0901F) under section 108 of Customs Act, 1962, Spot Summons have been issued vide DIN- 20230978NW0000919819 dated 25.09.2023 to appear on 25.09.2023 in the name of M/s. Sunshine Enterprises (IECBNTPS0901F) to appear

before the office of SIIB(X), 6th floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra 400707 u/s Section 108 of the Customs Act, 1962. Accordingly, statement of Shri. Pratap Shur, Proprietor of M/s. Sunshine Enterprises (IEC-BNTPS0901F) was recorded in the office of Special Investigations and Intelligence Branch (Export) situated at 6th floor, J.N.C.H. Nhava Sheva, Dist. Raigad—400707, on 25.09.2023 (RUD-VII) wherein he interalia stated that:

On being asked about his role in the company, he stated that he is the Proprietor of M/s. Sunshine Enterprises and voluntarily appeared before Customs as his goods were held. Regarding Shipping Bill No. 3239204 dated 17.08.2023, he confirmed that the shipping bill was filed through CHA M/s. PERFECTO Logistics, who later informed him that it was put on hold by SIIB(X) and that the goods would be subjected to 100% examination.

On being questioned about misdeclaration of goods in terms of description and quantity, he claimed that the goods were correctly declared but were mixed with other consignments. He agreed with the 100% examination conducted under the Panchanama dated 23.08.2023 and stated that he sent his authorized representative, CHA Pramod Kumar Jha, for the examination. When asked about the intention behind the misdeclaration of description, quantity, and valuation, he stated that it was an unintentional mistake due to mixing of items from two export purchase orders. He further mentioned that, upon realizing this mistake, he decided to cancel the shipment.

Regarding the filing of GST returns, he confirmed that his company files GST returns regularly and submitted the latest GSTR-3B filed on 19.08.2023, along with a recent GSTR-2A copy. When asked whether his company was still operational, he stated that M/s Sunshine Enterprises is still in existence and provided an electricity bill for April 2023 as evidence. However, he also mentioned that after this consignment was held, the company suffered financial losses.

On being asked about his association with CHA M/s PERFECTO Logistics, he stated that he got to know them through a friend, specifically naming Mr. Pramod Kumar Jha and Vaibhav Bhai, who also visited his premises for KYC verification. Regarding the financial arrangements for purchasing export goods worth over one crore, he stated that his firm operates as a merchant exporter, primarily purchasing goods on credit. He provided details of his PNB bank account (7512002100001795, Badarpur, Delhi branch) along with a bank statement for June 2023.

When questioned about his ownership of the goods, given the meager bank balance, he maintained that he is the Proprietor of M/s Sunshine Enterprises and the owner of the goods, holding a valid IEC certificate issued by DGFT. Regarding the procurement of goods and supply chain, he reiterated that as a merchant exporter, he purchases goods on credit from various domestic suppliers in Delhi and nearby areas. However, he stated that he would consult his Chartered Accountant and submit supplier tax invoices within five days.

On being informed that no business activity was found at his premises, he denied any wrongdoing and asserted that he had just started export operations, is a valid IEC holder, and owns the goods. When asked about any previous penalties imposed by Customs, GST, or other government agencies, he stated that he had never been penalized but mentioned that his company was undergoing GST verification under a Central Government initiative. He claimed that all deficient documents were recently submitted to the GST authorities.

In conclusion, he stated that during the examination, the goods were found as declared in terms of quantity and description. However, due to delays in the export process, the foreign buyer cancelled the order. He requested the provisional release of goods for back-to-town movement with a bond or bank guarantee until an NOC is

received from the GST department. He further requested an expeditious resolution of the case and assured full cooperation with the investigation, urging authorities to take a lenient view.

11.1 Further, in order to re-record the statement of M/s. Sunshine Enterprises (IECBNTPS0901F) under section 108 of Customs Act, 1962, 04 Summonses have been issued vide DIN- 20241078NT000016731B dated 21.10.2024 to appear on 08.11.2024, DIN- 20241078NT000000D430 dated 18.11.2024 to appear on 29.11.2024, DIN- 20241278NT0000414864 dated 02.12.2024 to appear on 17.12.2024 and DIN- 20241278NT000000A7B2 dated 23.12.2024 to appear on 07.01.2025 in the name of M/s. Sunshine Enterprises (IEC-BNTPS0901F) to appear before the office of SIIB(X), 6th floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. However, the summons sent via speed post returned to this office with the remark that the 'Item returned No such person in the address & Addressee left without instructions'. Also, Summonses have been sent through the e-mail address provided by the exporter in their official correspondence with this office, however, the exporter did not turn up for deposing their statement nor submitted any written submission.

11.2. Further in order to record the statement of CHA, M/s. Perfecto Logistics (License No. 11/2690) under section 108 of Customs Act, 1962 04 Summonses (RUD-VIII) have been issued/mailed vide DIN- 20240278NW0000999FB2 dated 19.02.2024 to appear on 05.03.2024, DIN- 20240478NW0000520912 dated 17.04.2024 to appear on 02.05.2024, DIN- 20250178NT0000111411 dated 24.01.2025 to appear on 28.01.2025 and DIN- 20250278NT0000012427 dated 06.02.2025 to appear on 14.02.2025 since the exporter was found non-existent as per GST verification in respect of the ongoing investigations. However, the CB has not presented themselves for deposing their statement.

12. RELEVANT LEGAL PROVISIONS:

A. Customs Act, 1962:

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

Section 50: Entry of goods for Exportation. –

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

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

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

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

(a) the accuracy and completeness of the information given therein;

(b) the authenticity and validity of any document supporting it; and

(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

SECTION 113(i): any goods entered for Exportation which do not correspond in respect of value or in any material particular with the entry made under this Act or in

the case of baggage with the declaration made under section 77, shall be liable to confiscation;

Section 113(ia): Any goods entered for Exportation under claim for drawback which do not correspond in any material particular with any information furnished by the Exporter or manufacturer under this Act in relation to the fixation of the rate of drawback under Section 75, shall be liable to confiscation; Section 113(ja): any goods entered for Exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the Provisions of this Act or any other law for the time being in force;

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

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

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

Section 114AC: Penalty for fraudulent utilisation of input tax credit for claiming refund. -

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

[114AB. Penalty for obtaining instrument by fraud, etc.—Where any person has obtained any instrument by fraud, collusion, wilful 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.]

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

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

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

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other Provision of this Act

or the Rules made there under, the person, who is liable to pay duty in accordance with the Provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

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

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

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

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

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

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

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

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

Customs Brokers Licensing Regulations, 2018:

(xi) 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;

(q) co-operate with the Customs authorities and shall join investigations promptly in the event of an inquiry against them or their employees;

Foreign Trade (Development and Regulation) Act, 1992.

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

Foreign Trade (Regulation) Rules, 1993:

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

13.1 M/s. Sunshine Enterprises (IEC-BNTPS0901F) having its registered office address at G/F, SHOP IN H No-387, DHUNDAN MOHALLA, BADARPUR, NEW DELHI, SOUTH EAST DELHI, DELHI, 110044 had filed Shipping Bill No. 3239204 dated 17.08.2023 through their Customs Broker M/s. Perfecto Logistics (License No. 11/2690). The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bill comes to ₹ 51,63,001.00 as against the declared FOB value of ₹ 1,06,14,833.78. By mis declaring the goods in terms of description & quantity and inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 2,88,022.64, RoSCTL of Rs. 4,55,432.38 and RoDTEP of Rs. 2,599.51 (as tabulated in Table-I above)

13.2 As can be seen from the Table-III above, based on the Panchanama dated 23.08.2023, Market Enquiry conducted on 16.09.2023 and DYCC Reports, it appears that the goods declared by the Exporter in the Shipping Bill No. 3239204 dated 17.08.2023 have been mis-declared in terms of their value, description and quantity. During the Market Enquiry the value of the goods found during examination was determined (as mentioned in table-III above) under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. It is thus cogent and clear that the Exporter M/s. Sunshine Enterprises (IEC-BNTPS0901F) had (i) mis-declared the impugned goods in terms of their value, quantity and description, (ii) attempted to defraud the Government by claiming undue amount of Drawback and ROSCTL & RoDTEP and thereby acted in a manner which rendered the said goods under Table-II above liable for confiscation in terms of the Provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962 respectively.

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

13.4 As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value and description of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue Export benefits not legitimately payable to them. The Exporter had declared the FOB value in the Shipping Bill as ₹ 1,06,14,833.78 whereas the determined FOB value after conducting the 100% Examination, Market Survey and DYCC Reports was ₹ 51,63,001.00 only. Thus, it appeared that the said goods were attempted to be Exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities.

13.5 As the goods were attempted to be Exported by mis-declaration for which confiscation is proposed. However, the drawback & Rosctl claim in the live Shipping

Bills as mentioned in Table-I is not demanded since the goods were not Exported and cleared for Provisional Back to Town.

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

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

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

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

13.10 The value of the impugned goods is, therefore, proposed to be redetermined under the residual Rule 6 of CVR (Export) Rules, 2007. This Rule stipulates that subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general Provisions of these Rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods has been re-determined from ₹ 1,06,14,833.78 to ₹ 51,63,001.00 as per the Panchnama dated 23.08.2023, Market Enquiry dated 16.09.2023 and DYCC Reports of the subject goods.

13.11 With respect to the Exporter M/s. Sunshine Enterprises (IECBNTPS0901F), this office sent letters for the verification of the genuineness of the Exporter. Reply vide F.No. GEXCOM/AE/MISC/1667/2022-Pt-II/9212 dated 29.11.2024 from Delhi CGST received in this office stated that the exporter, M/s. Sunshine Enterprises (GSTIN: 07BNTPS0901F1ZW) is cancelled suo-moto from the date of registration (25.05.2023). Further it is also communicated that the person does not conduct any business from declared place of business and avails ITC in violation of the provisions of section 16 of the Act or the rules made thereunder. In view of the above the firm concerned may be considered as non-existing. Also, Summonses to the Exporter have been dispatched to Exporter's address mentioned in the IEC by this office. However, the summonses sent via speed post returned to this office with the remark that the "Item returned No such person in the address & Addressee left without instructions". Also, Summonses have been sent through the e-mail address provided by the Exporter in their official correspondence with this office. However, the Exporter did not turn up for deposing their statement nor submitted any written submission in this regard. Also, the Exporter M/s. Sunshine Enterprises (IEC-BNTPS0901F) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration in terms of description, quantity and value of the impugned goods in case of live Shipping Bill. From the above facts, it is clear that the Exporter is a fly by night operator and was established only to Export inferior and other low valued goods to claim higher export incentives. Therefore, it appears that the Exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit

on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them.

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

Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. since the FOB value of the said goods which were provisionally cleared for Back To Town have been re-determined, the IGST payable/the refund or ITC available to the exporter also gets re-determined. Further, the Exporter is non-existent and non-genuine. The ITC/IGST claimed is in question since there is no supply chain existing. Hence, the Exporter M/s. Sunshine Enterprises (IECBNTPS0901F) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

13.12 It further appears that the Exporter M/s. Sunshine Enterprises (IECBNTPS0901F) have rendered themselves liable to penalty in terms of section 114(iii) of the Customs Act, 1962 on account of mis-declaration in value of the impugned goods. The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the Exporter with malafide intent to avail undue/excess Export benefits in form of Drawback, Rosctl and other Export benefits. Therefore, M/s. Sunshine Enterprises (IEC-BNTPS0901F) also liable for penalty in terms of Section 114 AA of Customs Act, 1962 for this intentional mis-declaration.

13.13 For the past Shipping Bills as mentioned in Table-IV wherein foreign remittance have not been 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 the Shipping Bills mentioned from Sr. No. 01 to 03 of the Table-IV 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.

13.14 As above discussed, the Exporter has obtained Drawback & RoSCTL/RoDTEP by fraud, collusion, wilful misstatement or suppression of facts without realizing the BRC for the Past Shipping Bills mentioned in Table-IV. Hence, it appears that the M/s. Sunshine Enterprises (IEC-BNTPS0901F) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 since the export incentives have been claimed and availed without receipt of the foreign remittance in Shipping Bill filed by the Exporter as mentioned at Table-IV above.

13.15 The Custom Broker M/s. Perfecto Logistics (11/2690) failed to ascertain the veracity and genuineness of the export firm M/s. Sunshine Enterprises (IEC-BNTPS0901F). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, the CB has neither presented any evidence of verifying the genuineness of the exporter nor has presented themselves during the investigation, dishonouring the 04 Summons issued to them. Also, Delhi CGST informed this office that the

13.16. Exporter was not conducting business at PPOB and the registration of the Exporter is suspended w.e.f. 25.05.2023. So, it appears that the Exporter is non-existent at PPOB. Thus, it appears that exporter was only paper based firm and did not present at the declared address during the time of export also. Also, in order to record the statement of CB, M/s. Perfecto Logistics (License No. 11/2690) under section 108 of Customs Act, 1962, 04 Summonses have been issued/mailed to the CB. However, the CB has not presented themselves for deposing their statement. Had the CB confirmed the veracity and genuineness of the Exporter through their own independent and reliable sources, he could have easily known that the Exporter and their supply chain is dubious. The CB has thereby violated regulation 10(n) and 10(q) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

13.17. 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 notice shall be forwarded to concerned Central GST Unit for initiation of suitable action for IGST/ITC recovery and/or investigation (if any) at their end.

14. Now, M/s. Sunshine Enterprises (IEC-BNTPS0901F) having its registered office at G/F, SHOP IN H No-387, DHUNDAN MOHALLA, BADARPUR, NEW DELHI, SOUTH EAST DELHI, DELHI, 110044 are hereby called upon to Show Cause to the Additional Commissioner of Customs, CAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

(i) The declared FOB value of ₹ 1,06,14,833.78 covered under the Shipping Bill No. 3239204 dated 17.08.2023 should not be rejected and redetermined to ₹ 51,63,001.00 under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

(ii) The drawback of ₹ 2,88,022.64, Rosctl ₹ 4,55,432.38 of and RoDTEP of ₹ 2,599.51 claimed in the Shipping Bill No. 3239204 dated 17.08.2023 should not be rejected since the goods were cleared Provisionally for Back To Town.

(iii) The said impugned Export goods covered under the Shipping Bill No. 3239204 dated 17.08.2023 having total declared FOB value of ₹ 1,06,14,833.78 which appear to be mis-declared in terms of description, quantity and 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. Sunshine Enterprises (IECBNTPS0901F) under Section 114(iii) and 114AA of the Customs Act, 1962 for the above violation.

(v) Penalty should not be imposed on M/s. Sunshine Enterprises (IECBNTPS0901F) under Section 114AC of the Customs Act, 1962 for the above violation.

(vi) The goods pertaining to Shipping Bill Nos. mentioned in Table-IV 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 for shipping bills mentioned in Table-IV without realizing the Export proceeds i.e without receiving the foreign remittance of the value of Export.

(vii) The drawback amount of ₹ 4,96,579.00/- claimed in Shipping Bills from Sr. No. 01 to 03 mentioned at Table-IV should not be recovered on account of non-receipt of remittance in and should not be demanded from the Exporter along with applicable interest under Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017.

(viii) The Rosctl amount of ₹ 7,79,846.00/- and Rodtep of ₹ 69,313.00/claimed in Shipping Bills from Sr. No. 01 to 03 mentioned at Table-IV should not be recovered on account of non-receipt of remittance in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.

(ix) Penalty should not be imposed on M/s. Sunshine Enterprises (IECBNTPS0901F) under Section 114(iii) and 114AA of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bills Nos. mentioned in Table-IV filed by the Exporter.

(x) Penalty should not be imposed on M/s. Sunshine Enterprises (IECBNTPS0901F) under Section 114AB of the Customs Act, 1962 since the export incentives have been claimed and availed without receipt of the foreign remittance in Shipping Bills Nos. mentioned in Table-IV filed by the Exporter.

(xi) The Bond should not be enforced and Bank Guarantee at the time of Provisional release of the goods for Back To Town, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

15. Further, M/s. Perfecto Logistics (License No. 11/2690), F-120, 1st Floor, Haware Fantasia Business Park, Plot No. 47, Sector 30A, Vashi, Mumbai-400703 are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, CAC, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why:

(i) Penalty should not be imposed on them under Section 114(iii) and 114AA of the Customs Act, 1962 for violation of regulation 10(n) of CBLR, 2018.


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

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

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

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

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



(Raghu B. Kiran)

Additional Commissioner Of Customs
CEAC, NS-II, JNCH

To,

(i) M/s. Sunshine Enterprises (IEC-BNTPS0901F), G/F, SHOP IN H No-387, DHUNDAN MOHALLA, BADARPUR, NEW DELHI, SOUTH EAST DELHI, DELHI, 110044.

(ii) M/s. Perfecto Logistics (License No. 11/2690), F-120, 1st Floor, Haware Fantasia Business Park, Plot No. 47, Sector 30A, Vashi, Mumbai-400703.

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. OFFICE OF THE COMMISSIONER OF CENTRAL GOODS & SERVICES TAX , (EAST) DELHI, C.R. BUILDING, I.P. ESTATE, NEW DELHI-110002
(email-commr-cexdel2@nic.in)
6. Supdt./CHS, JNCH for display on Notice Board.
7. Office Copy.

Annexure – I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill No. 3239204 dated 17.08.2023.
RUD-II	Panchanama dated 23.08.2023.
RUD-III	Test Reports from DYCC.
RUD-IV	Copy of Market Enquiry dated on 16.09.2023.
RUD-V	Back To Town NOC dated 03.10.2023 issued by SIIB(X).

<i>RUD-VI</i>	Reply from Jurisdictional GST regarding the Exporter.
<i>RUD-VII</i>	Copy of statement of Shri. Pratap Shur, Proprietor of M/s. Sunshine Enterprises (IEC-BNTPS0901F) dated 25.09.2023.
<i>RUD-VIII</i>	Summons dated 19.02.2024, 17.04.2024, 24.01.2025 and 06.02.2025 in the name of CHA, M/s. Perfecto Logistics (License No. 11/2690).

he may apply to the Settlement Commission as per prescribed procedure and also inform the same to the Adjudicating Authority

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

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

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

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

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

To,
Noticees,

1. M/s. Sunshine Enterprises (IEC-BNTPS0901F),
G/F, SHOP IN H No-387, DHUNDAN MOHALLA,
BADARPUR, NEW DELHI, SOUTH EAST DELHI,
DELHI, 110044.
2. M/s. Perfecto Logistics (License No. 11/2690),
F-120, 1st Floor, Haware Fantasia Business Park,
Plot No. 47, Sector 30A, Vashi, Mumbai-400703 .

Copy to:

1. The Asstt. Commissioner of Customs,
SIIB(X) & IRMC, JNCH.
2. The Dy./Asstt. Commissioner of Customs,
CBS, NCH, Mumbai.
3. Supdt./CHS, JNCH for display on Notice Board.
4. Office Copy.

Annexure – I

<i>Sr. No.</i>	<i>List of Relied Upon Documents</i>
<i>RUD-I</i>	Shipping Bill No. 3239204 dated 17.08.2023.
<i>RUD-II</i>	Panchanama dated 23.08.2023.
<i>RUD-III</i>	Test Reports from DYCC.
<i>RUD-IV</i>	Copy of Market Enquiry dated on 16.09.2023.
<i>RUD-V</i>	Back To Town NOC dated 03.10.2023 issued by SIIB(X).
<i>RUD-VI</i>	Reply from Jurisdictional GST regarding the Exporter.
<i>RUD-VII</i>	Copy of statement of Shri. Pratap Shur, Proprietor of M/s. Sunshine Enterprises (IEC-BNTPS0901F) dated 25.09.2023.
<i>RUD-VIII</i>	Summons dated 19.02.2024, 17.04.2024, 24.01.2025 and 06.02.2025 in the name of CHA, M/s. Perfecto Logistics (License No. 11/2690).

CHA No: AAVFP5498ECH002

Page# 1 to 3

Print on 17/08/2023 11:05:46

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

Shipping Bill for Export

Loading Port: INNSA1 State of Origin: GUJARAT

Job No.: 0000610 Date: 16/08/2023 S/B No.: 3239204 Date: 17/08/2023

Exporter's Name

IEC No. (0) BNTPS0901F PAN:BNTPS0901F

SUNSHINE ENTERPRISES

G/F, SHOP IN H NO-387, DHUNDANMOHALLA, BADARPUR, NEW DELHI

SOUTH DELHI 110044

GSTN Type: GSN

GSTN No: 07BNTPS0901F1ZW

Consignee's Name

USG TRADING LLC

P.O BOX 35690

DUBAI UAE

UNITED ARAB EMIRATES

Port of Loading (INNSA1) : Nhava Sheva Sea
Country of Final Dest. (AE) : UNITED ARAB EMIRATES
Port of Final Dest. (AEJEA) : JEBEL ALI
Port of Discharge (AEJEA) : JEBEL ALI
Country of Discharge (AE) : UNITED ARAB EMIRATES
Nature of Cargo : C
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 : 85
Loose Packets. : 0
Type of Packages : CTN
Net Weight (KGS) : 5411.000
Gross Weight (KGS) : 5581.000
No. of Containers : 0

Forex Bank Acc :
FOB Value (Rs.) : 10614833.78
ST / Excise Regn. :
Authorised Dealer Code : 03000IR
I.F.S. Code :

RBI Waiver No :
RODTEP Amount : 2599.50
Drawback Account No :
DBK Amount : 288022.64
F ROSCTL Amount : 455432.00

Invoice Details Serial No

Invoice Value : 1
Invoice Value : 129607.25 (Rs. 10614833.78)
FOB Value : 129607.25 (Rs. 10614833.78)
Invoice No. : SE/23-24/105
Nature of Contract : FOB
Contract No. :
Third Party :

DBK Value (Rs.) : 288022.64
Currency of Invoice : USD
Invoice Date : 14/08/2023
Exchange Rate : USD 1 = Rs. 81.90
Contract Date :

Insurance
Freight
Discount
Commission
Other Deduction
Packing Charges

Buyer's Name and Address
A S M SQUARE GENERAL TRADING LLC
P.o Box : 87556
Dubai UAE

Nature of Payment : DP
Period of Payment : 0

SL No	RITC Code Quantity Scheme Description Manufacturer Details Transit Country	Item Description Units	Rate	Per	Units	Total Value(FC) Declared PMV(INR)	FOB Value(INR) Accepted PMV(INR)	Scheme Reward
			HAWB	TotalPkg	IGSTPymt	Tax Value	Tax Amount	End Use
1	62092090 11 Drawback, and ROSCTL	KIDS 2 PCS SET OF COTTON NOS 6.5		Per 1	NOS	71.50 585.59	5855.85 6441.44	YES
#				0	LUT	0	0.00	GNX100
2	62092090 98 Drawback, and ROSCTL	KIDS SHORTS OF COTTON NOS 5.5		Per 1	NOS	539.00 495.50	44144.10 48558.51	YES
#					LUT		0.00	GNX100
3	62089290 6498 Drawback, and ROSCTL	LADIES MAXI OF MMF NOS 7.5		Per 1	NOS	48735.00 675.68	3991396.50 4390536.15	YES
#					LUT		0.00	GNX100
4	62052090 4089 Drawback, and ROSCTL	MENS SHIRTS OF COTTON NOS 7.95		Per 1	NOS	32507.55 716.22	2662368.35 2928605.18	YES
#					LUT		0.00	GNX100
5	62053090 4916 Drawback, and ROSCTL	MENS SHIRTS OF MMF NOS 7.95		Per 1	NOS	39082.20 716.22	3200832.18 3520915.40	YES
#					LUT		0.00	GNX100
6	62034290 300	MENS TRACK PANT OF COTTON NOS 7.45		Per 1	NOS	2235.00	88046.50	YES

P1 *[Signature]*
23/8/23

P2 *[Signature]*
23/08/23

[Signature]
23/08/23

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Job No.: 0000610 Date: 16/08/2023 S/B No.: 3239204 Date: 17/08/2023

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

#	Item Description	Unit	Per 1	LUT	GNX100
7	61091000 MENS T-SHIRTS OF COTTON 422 NOS 7.5 Drawback.and ROSCTL	Per 1	NOS	3165.00 675.68	0.00 259213.50 285134.85
8	64029990 KIDS FOOTWEAR 180 PRS 5.95 DRAWBACK (DBK)	Per 1	PRS	1071.00 536.04	0.00 87714.90 96486.39
9	64029990 LADIES FOOTWEAR 240 PRS 6.95 DRAWBACK (DBK)	Per 1	PRS	1668.00 626.13	0.00 136609.20 150270.12
10	64029990 MENS FOOTWEAR 58 PRS 7.5 DRAWBACK (DBK)	Per 1	PRS	435.00 675.68	0.00 35626.50 39189.15
11	90328990 <u>OXYGEN REGULATOR</u> 8 NOS 1 FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE	Per 1	NOS	8.00 90.09	0.00 655.20 720.72
12	90328990 <u>PNEUMATIC BUTTERFLY VALVE WITH ACCESSORIES</u> 60 NOS 1 FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE	Per 1	NOS	60.00 90.09	0.00 4914.00 5405.40
13	90328990 <u>VALVE</u> 30 NOS 1 FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE	Per 1	NOS	30.00 90.09	0.00 2457.00 2702.70
			LUT		0.00
				Tax Value : 0.00	10614833.77
				IGST Amt : 0.00	11676317.16

Drawback Details			Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
INV No	Item No	DBK Sl.No.	Adv.		Spec. Rate			
			0.00	2.10	0.00	13.00	11.000	122.97
1	1	620901B	0.00	2.10	0.00	13.00	98.000	927.03
1	2	620901B	0.00	2.90	0.00	29.00	6498.000	115750.50
1	3	62080103B	0.00	2.20	0.00	26.00	4089.000	58572.10
1	4	620501B	0.00	2.90	0.00	25.00	4916.000	92824.13
1	5	620503B	0.00	2.10	0.00	27.00	300.000	3843.98
1	6	62030301B	0.00	2.10	0.00	12.00	422.000	5064.00
1	7	610901B	0.00	4.20	0.00	83.00	180.000	3684.03
1	8	640201B	0.00	4.20	0.00	83.00	240.000	5737.59
1	9	640201B	0.00	4.20	0.00	83.00	58.000	1496.31
1	10	640201B	0.00					288022.64

Drawback Amount(INR)

ROSCTL Details							ROSCTL	State	Central	ROSCTL
INV No	Item No	ROSCTL Sl.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	Quantity	Leavy	Leavy	Amount(Rs)
							11.000	97.90	96.04	193.94
1	1	620901B	2.25	8.90	1.64	0.00	98.000	872.20	723.96	1596.16
1	2	620901B	2.25	8.90	1.64	0.00	6498.000	83819.33	67853.74	151673.07
1	3	62080103B	2.10	12.90	1.70	0.00	4089.000	95845.26	65228.02	161073.28
1	4	620501B	3.60	37.40	2.45	25.50	4916.000	64399.60	54414.15	118813.75
1	5	620503B	2.10	13.10	1.70	0.00	300.000	6589.67	4484.64	11074.31
1	6	62030301B	3.60	37.40	2.45	25.50	422.000	5823.60	5184.27	11007.87
1	7	610901B	2.90	13.80	2.00	0.00				

P. ~~Prithvi~~
23/8/23

P2- 64
23 | 08 | 23

845.26	6326.62	118813.75
399.60	54414.15	11074.31
589.67	4484.64	11007.87
823.60	5184.27	

[Handwritten signature and date 23/5/20]

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

Page# 3 to 3
Print on 17/08/2023 11:05:46

Shipping Bill for Export

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

No. 0000610 Date: 16/08/2023 S/B No.: 3239204 Date: 17/08/2023		State		Central		Central		ROSCTL		State		Central		ROSCTL	
Item No	ROSCTL Sl.No.	Leavy	Duty	Leavy	Rate	Tax	Leavy	Tax	Leavy	Rate	Quantity	Leavy	Leavy	Amount(Rs)	
8	640201B	0.00		0.00		0.00		0.00			180.000	0.00	0.00	0.00	
9	640201B	0.00		0.00		0.00		0.00			240.000	0.00	0.00	0.00	
10	640201B	0.00		0.00		0.00		0.00			58.000	0.00	0.00	0.00	
ROSCTL Amount(INR)											257447.56	197984.82	455432.38		

Packages Details
Packages From: 1
Packages To: 85
Kind Package: CTN

Single Windows Type of Information							State name	Trade
Inv Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name		
1/1	11 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/2	98 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/3	6498 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/4	4089 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/5	4916 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/6	300 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/7	422 NOS	NILL		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/8	180 PRS	YES	877.15	0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/9	240 PRS	YES	1366.09	0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/10	58 PRS	YES	356.26	0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/11	8 NOS	RODTEPN		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/12	60 NOS	RODTEPN		0.00	0.00	459 SURAT	24 GUJARAT	NCPTI
1/13	30 NOS	RODTEPN		0.00	0.00			
			2599.50	0.00	0.00			

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name			Document Issuer Party Address				
Document Beneficiary Name			Document Beneficiary Address				
1	1	2023081700009219	SE/23-24/105	271000 Packing list	United Arab Emirates	16/08/2023	
USG TRADING LLC			P.O BOX 35690 DUBAI UAE				
SUNSHINE ENTERPRISES			G.F. SHOP IN H NO-387, DHUNDAN MOHALLA, BADARPUR, NEW DELHI SOUTH DELHI DELHI				
1	1	2023081700009218	SE/23-24/105	380000 Commercial Invoice	United Arab Emirates	16/08/2023	
USG TRADING LLC			P.O BOX 35690 DUBAI UAE				
SUNSHINE ENTERPRISES			G.F. SHOP IN H NO-387, DHUNDAN MOHALLA, BADARPUR, NEW DELHI SOUTH DELHI DELHI				
1	1	2023081700009217	SE/23-24/105	934000 Value declaration (GATT Valuation Declaration)	United Arab Emirates	16/08/2023	
USG TRADING LLC			P.O BOX 35690 DUBAI UAE				
SUNSHINE ENTERPRISES			G.F. SHOP IN H NO-387, DHUNDAN MOHALLA, BADARPUR, NEW DELHI SOUTH DELHI DELHI				

Statement Details

Inv/Item Sn	Code	Title
1/8,1/9,1/10,	DEC-RD001	<p>I/We, in regard to my/our claim under RoDTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that:</p> <p>1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme, and relevant notifications, regulations, etc., as amended from time to time.</p> <p>2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP.</p> <p>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.</p>

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 22/8/23

P2 23/08/23

23/08/23

PANCHNAMA dated 23.08.2023 in respect of M/s Sunshine Enterprises DRAWN AT JWR Logistics Pvt. Ltd. CFS-reg.

Pancha No.1		Pancha No.2	
Name	Vaibhav Vasant Padwal	Name	Vijay Vasant Kokane
Age	34	Age	36
Address-	S/o- Vasant Devram Padwal, Flat No. 502, Shree Ganesh CHS, Plot No. 139, Nawada Phase 2, Taloja, Taloje Majkur, Raigarh, Maharashtra-410208	Address-	Room No.4, Jijamata hsg, Khavanekar Wadi, Pipe Line, Dhobi Ghata, Asalpha Village Ghatkoper (W), Mumbai Suburban, Maharashtra-400084
Type of ID card	Aadhar Card	Type of ID card	Aadhar Card
Number of ID Card	5558 8703 4986	Number of ID Card	6876 6681 8243
Mobile No.	9821615993	Mobile No.	9082602636
Occupation	Service	Occupation	Service

We the above mentioned Panchas were called upon by a person who introduced himself as Shri. Ashok Kumar Nayak, an Intelligence Officer, SIIB(X), JNCH on 23.08.2023 at 1130 hrs at JWR Logistics Pvt. Ltd. CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Panvel, Maharashtra-410206 to witness the examination of goods under shipping bill no. 3239204 dtd. 17.08.2023 pertaining to exporter M/s Sunshine Enterprises (IEC: BNTPS0901F). The goods were examined for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here, we were introduced to Shri. Pramod Kumar Jha, G card holder of M/s. Perfecto Logistics (License No.11/2690) having Kardex No. 3870/2022, Authorized Representative of exporter and Custom Broker. Then the officer explained to us that the exporter M/s Sunshine Enterprises (IEC: BNTPS0901F) having address at G/F, Shop in H No. 387, Dhundan Mohalla, Badarpur, New Delhi, South Delhi-110044 had filed Shipping Bill No. 3239204 dtd. 17.08.2023 through Customs Broker M/s. Perfecto Logistics (License No. 11/2690) for export of their consignment.

We the panchas alongwith Custom Broker representative who represented the exporter and the aforesaid officer visited JWR Logistics Pvt. Ltd. CFS where the goods were found to be inside the container No. CXDU 1919404 as per the CLP copy Shown to us. The container No. CXDU 1919404 is found to be placed outside Shed No. A of the said CFS.

P1 Vaibhav
22/8/23

1
P2 Ok
23/08/23

CB U. Jha
23/08/23

We were shown the Hold letter No. 143/2022-23/SIIB(X), JNCH dtd. 21.08.2023 signed by Assistant Commissioner of Customs, SIIB(X), JNCH regarding hold of 01 Shipping Bills having No. 3239204 dtd. 17.08.2023 of M/s Sunshine Enterprises (IEC: BNTPS0901F) filed through their authorized Customs Broker M/s Perfecto Logistics (License No. 11/2690). The Container No. CXDU 1919404 was found to be sealed with custom seal No. 4153071. The seal was cut by the seal cutting person of the CFS in front of us and in front of the representative custom broker. Then the goods pertaining to the Shipping Bill no. 3239204 dtd. 17.08.2023 was destuffed from the container into the CFS at location Shed -A (F-18).

Further we were shown the above mentioned Shipping Bills and respective Export Invoice, Packing List and check list of the goods attempted to be exported. The details of the said shipping bills were tabulated as below:

Sr.No.	SB No./date	Description of goods	Quantity	Total FOB Value	Total Drawback Claimed	Total ROSCTL
1.	3239204 dtd. 17.08.2023	Kids 2 Pc set of cotton	11	1,06,14,833/-	2,88,023/-	4,55,432/-
		Kids Shorts of Cotton	98			
		Ladies Maxi of MMF	6498			
		Mens Shirts of Cotton	4089			
		Mens Shirts of MMF	4916			
		Mens track Pant of Cotton	300			
		Mens T-Shirt of Cotton	422			
		Kids Footwear	180			
		Ladies Footwear	240			
		Mens Footwear	58			
		Oxygen Regulator	8			

P. 1. *[Signature]*
25/8/23

P. 2. *[Signature]*
23/08/23

[Signature]
20/08/23

	Pneumatic Butterfly Valve with Accessories	60			
	Valve	30			

The Customs Officer in presence of us and in presence of representative of Custom Broker took up the Shipping Bills No. 3239204 dtd. 17.08.2023 its respective invoices and packing lists and started 100% examination of the goods. The No. of packages were count and it was total of 85 packages found. Thereafter, each of the packages were opened with the help of the labourers of the CFS. The details of the goods found in these 85 packages are tabulated as below:

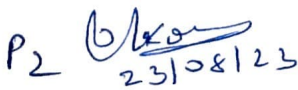
Sr. No.	Markings on the Packages	Total No. of Packages found with Same Marking	Goods Found	Quantity of Goods (In PCs)
1	HF	41 Packages	Fabrics with Stone work	1190
2	RJ	03 Package	Ladies Maxi	252
3	YTD	09 Package	Fabrics	1660
4	Square	11 Package	Dupatta	3858
5	LGH	01 Package	Cotton Mens Shirt	80
6	DPC	01 Package	Fabric	156
7	RAZ	11 Package	Ladies Maxi	1320
8	WASFI	04 Package	Ladies Maxi	417
			Ladies 2 PC set	165
9	SKB	03 Package	Miscellaneous items Such as Clinic Plus Shampoo, Pain Balm, Lookman Oil, Indulekha Oil, Cogoni Balm, Vicks Balm, B-Tex Cream, Shaving Cream etc.	
		01 Package	Ladies Suit	90
			Fabrics	115
Total=		85 Packages		

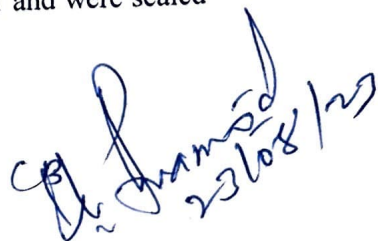
In view of above findings and examination, the goods in the shipping bill no. 3239204 dtd. 17.08.2023 were found to be mis-declared in terms of description of the goods.

Thereafter, representative samples from the packages were drawn in duplicate from package No. HF-5, YTD-2, Square-6, SKB-21, WASFI-4, LGH-316 & RJ-1 and were sealed with customs wax seal in front of us and in front of the authorized CB.

P1  25/8/23

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P2  23/08/23

 23/08/23

All these packages pertaining to the aforesaid Shipping Bills were re-packed in the same packages and kept at the same place i.e. at location Shed No. A, F-18 of JWR Logistics Pvt. Ltd. CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Panvel, Maharashtra-410206 in presence of us and in presence of the authorized representative of CB and the same were handed over to Manager, JWR Logistics Pvt. Ltd. CFS for safe custody.

We put our dated signature on Shipping Bill, Export Invoice, Packing List of the goods and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 04 pages ended on the same place and same date i.e. 23.08.2023 at 1730 Hrs. Panchanama was carried out in our presence and in the presence of the authorized representative of Custom Broker. 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 23rd day of August, 2023.


Ashok K. Niyak
23/08/2023
I.O./SIIB(X), JNCH (Ashok K. Niyak)

(Signature)
23/08/23
CB/Representative
(Hamon Kumar)

Kaithav V. Padwal
23/8/23
Kaithav. V. Padwal
Pancha-I

Pancha-II *(Signature)*
23/08/23
Vijay. Kokane

28/08/23 10:00 AM



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-62/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

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

[Signature]
 08.09.23

Sub: Testing of sample pertaining to Shipping Bill No. 3239204 dated 17.08.2023 by M/s. Sunshine Enterprises (IE Code: BNTPS0901F) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **3239204 dated 17.08.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3239204 dated 17.08.2023	Ladies Suit of MMF	01

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

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

Thanking you.

Yours sincerely,

[Signature]
 6/9
(Jay Manoj Shah)

Asstt. Commissioner of Customs
 SIIB(X), JNCH

Encl: as above.

Lab No 740 / SZIB (XI) dt 07/09/23

S.B.NO: 3239204/17.08.2023

Report:- The sample as received is in the form of cut pieces of three types of printed woven fabric described as suit. Each is wholly composed of Polyester filament yarns.

Total wt. of Sample = 421.7 gm

Sealed remnant returned.

HPSP

15/9/23

हरिपाल सिंह
HARI PAL SINGH
सहायक रसायन परीक्षक
Assistant Chemical Examiner

M. Maity

15/09/2023

CF-2

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



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-62/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 3239204 dated 17.08.2023 by M/s. Sunshine Enterprises (IE Code: BNTPS0901F) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3239204 dated 17.08.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3239204 dated 17.08.2023	Mens Shirts	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab NO 739 / SIB (X) dt 07/09/23

SIB NO- 3239204/17.8.2023

Report:- The sample as received is in the form of printed woven readymade textile article (shirt) fitted with buttons. It is mainly composed of cotton along with elastomeric yarn.

Total wt of Sample = 261.5 gm

Avg Gsm = 145.5

% cotton = 93.6%

Elastomeric yarn = Balance

Sealed remnant returned.

HPS
18/9/23

हरिपाल सिंह
HARI PAL SINGH
सहायक रसायन परीक्षक
Assistant Chemical Examiner

18.09.23
CE-2
डॉ. पूरणिमा मिश्रा Dr. Purnima Mishra
रसायन परीक्षक ग्रेड 1 Chemical Examiner Grade-1
जवाहरलाल नेहरू कस्टम हाउस लैब
Jawaharlal Nehru Custom House Laboratory
नया राई नवा शेवा
Naya Raai Nava Sheva



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-62/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

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

Sub: Testing of sample pertaining to Shipping Bill No. 3239204 dated 17.08.2023 by M/s. Sunshine Enterprises (IE Code: BNTPS0901F) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3239204 dated 17.08.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3239204 dated 17.08.2023	Dupatta	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No. 738 / SUB (X) dt 07/09/23

S.B. NO: 3239204 / dt 17/08/2023.

Report


The sample is in the form of off white woven ready made up article (Dupatta). It is wholly composed of cotton yarns, wt. of the sample = 120.9 gms.

Gram of as such sample = 43.4.
Sealed remnant sample returned.

N. P. S. 4

21/09/2023

एन. पोन्नसामी / N. PONNUSAMY
सहायक रसायन परीक्षक
Assistant Chemical Examiner


21/9/23
प्रफुल दलाल / Praful Dalal
रसायन परीक्षक ग्रे II / Chemical Examiner Gr. II
जवाहरलाल नेहरू सीमा शुल्क भवन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
न्हावा शेवा / Nhava Sheva



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-62/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 3239204 dated 17.08.2023 by M/s. Sunshine Enterprises (IE Code: BNTPS0901F) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3239204 dated 17.08.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3239204 dated 17.08.2023	Fabrics	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs

SIIB(X), JNCH

Encl: as above.

Lab No. 735 / SIIB(XI) dt 07/09/23

Report: The sample as received is in the form
of cut piece of printed ^{woven} fabric. It is wholly
composed of cotton.

GSM = 72.61
Sealed remnant returned.

WJL
09.10.23

Dr. Ravi Shankar Sharma
रासायनिक परीक्षक
Chemical Examiner

WJL

09.10.2023
डॉ. रवि शंकर शर्मा
Dr. Ravi Shankar Sharma
रासायनिक परीक्षक ग्रेड 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.

F. No.SG/INV-62/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 3239204 dated 17.08.2023 by M/s. Sunshine Enterprises (IE Code: BNTPS0901F) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3239204 dated 17.08.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3239204 dated 17.08.2023	Ladies Kurta Pyjama 2 Pc set	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs

SIIB(X), JNCH

Encl: as above.

Lab No 734 / SZIB 81 dt 07/09/23

S/B No: 3239204 dated 17.08.2023

Report: -The sample as received is in the form of readymade garment (kurta and pyjama)

Total weight of sample (kurta and pyjama) = 336.0 gm

1. Kurta -

It is strip designed yarn dyed woven fabric full sleeves kurta fitted with zip fastener at front side and stitched with dyed woven fabric and lace at two pockets, collar and end of the sleeves.

- a). Net weight of full sleeves kurta= 186.0 gm.
- b). wt. of strip designed base woven fabric= 162.0 gm
- c). wt. of dyed woven fabric= 19.0 gm
- d). wt. of zip fastener and lace = balance
- e). GSM of fabric = 107.22

Strip designed yarn dyed woven fabric is composed of cotton yarn on one side and filament yarn of polyester on other side. Dyed woven fabric is wholly made of filament yarn of polyester on both sides.

% composition of strip designed fabric -

% polyester = 59.96 %
% cotton = balance

2. Pyjama -

It is made of dyed woven fabric stitched with yarn dyed strip designed woven fabric both ankles and elastic fitted at waist side.


- Net weight of pyjama = 150.0 gm
- wt. of base fabric = 135.0 gm.
- wt. of strip designed woven fabric = 5.0 gm
- Wt. of elastic = balance
- GSM of fabric = 104.26


Base woven fabric is wholly multifilament yarn of polyester on both sides. Strip designed yarn dyed woven fabric is composed of cotton yarn on one side and filament yarn of polyester on other side.

% composition of strip designed fabric -

% polyester = 59.96 %
% cotton = balance

Sealed remnant returned.


Ravi Kumar
Assistant Chemical Examiner
JNCH Laboratory


09/10/2023
Dr. Ravi Shankar Sharma
रासायनिक परीक्षक ग्रेड 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.

F. No.SG/INV-62/2023-24 SIIB(X) JNCH

Date: 09.09.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 3239204 dated 17.08.2023 by M/s. Sunshine Enterprises (IE Code: BNTPS0901F) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3239204 dated 17.08.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3239204 dated 17.08.2023	Fabrics	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs

SIIB(X), JNCH

Encl: as above.

Lab NO 741 / SZIB(X) dt 07/09/23

S/B No. = 3239204
17-08-2023

Report = The sample as received is in the form of cut piece of fabric ^{PLY} having (two layers):-

- 1) Net fabric with decorative glass sequins.
- 2) Non-woven off-white fabric.

1) Net Fabric = It is in the form of cut piece of Net fabric having decorative sequins work on it. net fabric is made of Nylon and sequins work is made of glass with polymeric layer on it.

2) Off-white fabric :- It is in the form of cut piece of non-woven off-white fabric. It is made of polyethylene. sealed & returned.


05-10-2023
Dr. Raineesh Kumar Sharma
Chemical Assistant


5/10/23

Dr. T. C. PANWAR
Chemical Examiner Gr.-I
JNCH Laboratory Nhava Sheva



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-62/2023-24 SIIB(X) JNCH

Date: 6.09.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 3239204 dated 17.08.2023 by M/s. Sunshine Enterprises (IE Code: BNTPS0901F) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **3239204 dated 17.08.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3239204 dated 17.08.2023	Ladies Suit	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No 736/SZIB (X) dt 07/09/23

S /B.No-3239204, 17/08/2023

Report- The sample as received is in the form of three cut piece of fabric (described as ladies suit). Each is made of dyed and printed woven fabric, wholly composed of polyester filament yarns.

Total weight of the sample=425.3gm

Weight of fabric1=155.0gm

Weight of fabric2=179.5gm

Weight of fabric3=90.8gm


GSM of fabric1 ==76.81

GSM of fabric2 ==81.20

GSM of fabric3 ==45.46

Sealed remnant sample return.


27/09/2023
RAMBABU KANAKAPUDI
Chemical Assistant


27-09-2023
डॉ. रवि शंकर शर्मा
Dr. Ravi Shankar Sharma
रासायनिक परीक्षक ग्रेड 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.

F. No.SG/INV-62/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 3239204 dated 17.08.2023 by M/s. Sunshine Enterprises (IE Code: BNTPS0901F) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **3239204 dated 17.08.2023** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3239204 dated 17.08.2023	Ladies Maxi	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs

SIIB(X), JNCH

Encl: as above.

Lab No 737 / SZIB XI dt 07/09/23

S.B. NO: 3239204/dt 17/08/2023.

Report

The sample is in the form of dyed woven ready-made garment (Ladies Maxi). It is composed of filament yarns of viscose blended with polyester yarns.

Wt. of sample = 450.5 gms

As such Grain of the sample = 139.80%

% of Composition

% of Viscose = 70.34


% of Polyester = Balance

Sealed remnant sample returned.

N. P. 

21/09/2023

एन. पोन्नसामी / N. PONNUSAMY
सहायक रसायन परीक्षक
Assistant Chemical Examiner



प्रफुल दलाल / Pratul Dalal
रसायन परीक्षक ग्रे-II / Chemical Examiner Gr. II
जवाहरलाल नेहरू कस्टम हाउस भवन, न्यायालय
Jawaharlal Nehru Custom House Laboratory
न्हावा शेवा / Nhava Sheva

Market Enquiry Report of M/s Sunshine Enterprises (IE Code BNTPS0901F)
conducted on 16.09.2023.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Vaibhav Vasant Padwal, authorized representative of exporter, conducted market survey of goods covered under Shipping Bills No. **3239204** dtd **17.08.2023** presented for export by M/s Sunshine Enterprises (IE Code BNTPS0901F). 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 16.09.2023 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 sample were opened in presence of authorized representative of exporter Shri Vaibhav Vasant Padwal. Representative samples were shown to the shopkeeper of subject goods and quotation / inquiries were made for wholesale purchase of identical/ similar goods. The shopkeeper refused to have identical goods i.e. of same brand but offered similar goods on the basis of quality, composition, size and design of the goods. The wholesale rates for the said samples as quoted verbally by shopkeepers for which both officers and Exporter's authorized representative agreed are as follows:

[illegible]

	<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">75 आजादी का अमृत महोत्सव</p>
-----------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------

F. No. SG/INV-62/2023-24/SIIB(X) JNCH

Date: .10.2023

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

Sir,



Sub: NOC for Provisional release of the goods for Back to Town covered under Shipping Bills No. 3239204 dated 17.08.2023 of exporter M/s. Sunshine Enterprises (IEC: BNTPS0901F)- reg.

Please refer to the subject mentioned above.

The Exporter M/s. Sunshine Enterprises (IEC: BNTPS0901F) has filed shipping bills No. 3239204 dtd 17.08.2023 for export of goods declared as RMG and other misc items. As per NCTC alert, the goods were kept on hold vide this office letter dtd. 21.08.2023.

Red Flags indicated by NCTC are as follows:

1. The exporter is a Proprietorship firm, which has obtained IEC registration recently in June, 2023.
2. Very high FOB value and export benefits claimed by this exporter (registered as TRADER).
3. Exporter is showing country of destination and commodity hopping.
4. Non-existent supply chain.
5. The commodity being exported is risky and the country of destination is also risky.
6. As the commodities being exported are risky, there is high possibility of mis-declaration in terms of quality, quantity of goods, mis-classification, concealment and overvaluation to avail undue export benefits.

Thereafter, the subject goods under 01 shipping bill was 100% examined by SIIB(X) under Panchanama dated 23.08.2023.

During 100% examination of the goods the goods found mis-declared in terms of description and quantity. The FOB value declared in the Shipping Bill is Rs. 1,06,14,833.78/-, Drawback claimed is Rs. 2,88,023/-, RoSCTL benefits claimed is Rs. 4,55,432/- & RoDTEP claimed is Rs. 2,599/-.

Further market enquiry of the goods has been conducted and the value of the goods were determined as follows:

Sr. No.	Shipping Bill No & Date	Item	Quantity	Re-determined FOB Value	Re-determined Drawback
1	3239204 dtd 17.08.2023	Fabric With Stone Work (HSN - 54076190)	6012.14	12,57,084/-	22,627/-
2		Ladies Maxi	1989	10,21,623/-	29,627/-
3		Fabric Cotton (HSN-52083190)	9129.43	15,35,404/-	23,031/-
4		Dupatta	3850	11,55,000/-	24,255/-
5		Cotton Men's Shirt	80	38,909/-	856/-
6		Ladies 2 Pc Set	165	84,000/-	2,856/-
7		Ladies Suit	90	53,181/-	1,808/-
8		Misc Items (Sampoo, Pain balm etc.)	991	17,800/-	
				51,63,001/-	105,060/-

The shipping bill was filed under LUT and RoSCTL benefits has been claimed by the exporter.

As further investigation is still pending regarding GST verification of the exporter and DYCC test report of the goods, Meanwhile, the exporter vide letter dated 18.09.2023 has requested for provisional release of the goods for Back to Town purpose.

This office has no objection for provisional release of the goods for Back to Town covered under shipping bills No 3239204 dtd 17.08.2023.

This issues with approval of The Commissioner of Customs(In-situ), SIIB(X), JNCH.

Yours Faithfully

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

Encl:- Copy of shipping bills & packing list.



कार्यालय आयुक्त, केन्द्रीय कर, जी. एस. टी. दिल्ली-पूर्व
Office of Commissioner of Central Tax, GST Delhi East
सी. आर. बिल्डिंग. आई. पी. इस्टेट. आई. टी. ओ., नई दिल्ली-110002
C.R. Building, I.P. Estate, ITO, New Delhi-110002

F. No. GEXCOM/AE/MISC/1667/2022-Pt-II

Date: .11.2024

9212
29/11/2024

To,

The Joint Commissioner of Customs,
SIIB(X), NS-II,
Jawaharlal Nehru Custom House,
Nhava Sheva
Raigad Maharashtra- 400707

**Subject: Verification of genuineness of Exporter M/s. Sunshine Enterprises
(GSTIN: 07BNTPS0901F1ZW) - reg.**

Please refer to the letter dated 13.11.2024 issued vide file no. GS/INV-62/2023-24/SIIB(E)JNCH on the subject cited above.

2. In this regard, it is mentioned that as per the GSTNBO portal M/s. Sunshine Enterprises (GSTIN: 07BNTPS0901F1ZW) is cancelled suo-moto from the date of registration (25.05.2023)

3. The reason of cancellation as mentioned, is "Section 29(2)(e)-registration obtained by means of fraud, wilful misstatement or suppression of facts.

Rule 21(a)-person does not conduct any business from declared place of business.

Rule 21(e)-person avails ITC in violation of the provisions of section 16 of the Act or the rules made thereunder."

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

Encl: GSTR-1 and GSTR-2A

(Jyotiraditya)
Additional Commissioner
CGST Delhi East

SUMMONS

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

To,

The CHA, M/s Perfecto Logistics (11/2690)

office no-F/120, 1st floor, Haware Fantasia
Business Park, Plot no-47, Sector-30A, Vashi-
400703

WHEREAS, I, **Kapil** am making inquiry in connection with
export vide SB no-3239204 dated 17.08.23 by M/s **Sunshine Enterprises** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

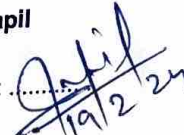
- (a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your control:
1. E-way bill & purchase GST tax invoice of the subject consignment
 2. KYC documents of the Exporter
 3. ITR and GSTR2A or GSTR1 related to this consignment

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 **2024-03-05** at **12:30:PM** at the office of **C-604, SIIB(X), JNCH**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 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 **19** day of **February, 2024** at **JNCH**

Name : **Kapil**

Signature : 

Designation :

Superintendent / Appraiser / Senior Intelligence Officer



Seal of Office.

8/c

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19/2/24

SUMMONS

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

To,

The CHA, M/s Perfecto Logistics
(11/2690)

OFFICE NO-F/120, 1ST FLOOR,
HAWARE FANTASIA BUSINESS
PARK, PLOT NO- 47, SEC-30A,
VASHI, 400703

E M 9553786442N
18/4/24

WHEREAS, I, **Kapil** am making inquiry in connection with
export vide SB no- 3239204/ 17.08.23 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. e-way bills, GSTR2A & KYC documents 12/4
2. GST Tax invoice, bank statement
3. Any other relevant document

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 **2024-05-02** at **2:30:PM** at the office of
C-604, SIIB(X), JNCH

Inquiry as aforesaid is deemed to be a judicial proceeding within the
meaning of section 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 **17** day of **April, 2024** at
JNCH

Name : **Kapil**

Signature :

17/4/24

Designation :

Superintendent / Appraiser / Senior Intelligence Officer



Seal of Office.

Statement of Mr. Pratap Shur, Proprietor of M/s Sunshine Enterprises (IEC-BNTPS0901F) recorded under section 108 of the Custom Act, 1962 in the Office of SIIB(X), JNCH, Nhava Sheva situated at C-604, Special Investigation and Intelligence Branch, Jawaharlal Nehru Custom House, Nhava Sheva, Distt:- Raigad, Maharashtra-400707 on 20.09.2023.

In compliance to the Summons issued under signature of Shri Kapil, Appraiser of Customs, SIIB(X), I present myself on behalf of the Exporter to give statement u/s 108 of Custom Act, 1962. I have been explained the provisions of section 108 of Custom 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 without any pressure or manipulation which goes below:

My full name is Mr. **Pratap Shur**, I stay at H No-145, Block A, Gai no-4, Vijay Vihar, Rohini-110085. I am 39 years old and I can read, write, and understand Hindi and English. I have studied till HSc from Jharkhand. I am requesting officer to type my statement on computer as per my say. My mobile No is 8092414775. I am staying at the above mentioned address along with my wife and son. For the proof of my identity, I am submitting self-attested copy of my Aadhar Card No 506757388889.

On being asked regarding my company, I state that this company was established in having IEC-BNTPS0901F. On being asked regarding nature of my work in company, I state that the company is small and new which have started in Trading of Ready made garments in 2023.

On being asked about my company's office, I state that the Company's office is situated at G/F, Shop in H.No-387, Dhundan Mohalla, Badarpur, Delhi-110044. I am submitting the copy of IEC as proof of my Company address. I put my dated signature on the document as a token of submitting the same.

Q.1 What is your role in the company M/s Sunshine Enterprises (IEC-BNTPS0901F)? Who did you sent here to present before Customs?

Ans. I am the Proprietor of M/s Sunshine Enterprises (IEC- BNTPS0901F). As my goods are stuck at Customs, I present voluntarily before Customs.

Q.2 What do you know about shipping bill no-3239204 dated 17.08.2023?

Ans. Yes, we filed this shipping bill through our CHA M/s PERFECTO logistics who later informed us that this Shipping bill were hold by SIIB(X) and that the goods will be examined 100%.

Pratap Shur

Q.3 Do you know that your goods you have misdeclared the goods in terms of description and quantity also. Do you agree with 100% examination done under Panchanama dated 23.08.2023? Were you present during examination?

Ans Sir, the goods were rightly declared but the same were mixed with other consignments and I agree with examination done under Panchanama dated 23.08.2023 and ready to pay fine & penalty. I sent my authorized representative CHA Pramod Kumar Jha for examination.

Q.4 What was your intention behind this misdeclaration of description & quantity alongwith valuation in said shipping bill?

Ans Sir, I again state that it was unintentional mistake due to mixing of items in two export purchase orders. Now as we have come to know of this mistake, we decided against going for export and cancelled the shipment.

Q.5 Do your company and its supplier file GST return regularly. If yes, please provide evidences?

Ans. Sir, My company files GSTR returns regularly. Last GSTR3B filed on 19.08.2023 and submitting a recent GSTR2A copy.

Q 6. Is your company still in existence? If yes, give evidence?

Ans. Sir, Company is in existence. I am submitting electric bill copy of April 2023. However, after hold of this consignment we went into financial loss.

Q 7. Do any person from CHA M/s PERFECTO logistics known to you?

Ans. Yes sir, I came to know through my friend about Mr Pramod Kumar Jha & Vaibhav bhai employee of M/s PERFECTO logistics who also visited our premises also for KYC, you can ask them.

Q 8. How did you get the finance money of more than one crores to buy goods for export?

Ans Sir, we are merchant exporter and mostly purchases the goods on credit. Also, I am giving my current PNB bank account no-7512002100001795 at Badarpur, Delhi Branch alongwith bank statement of last June 2023 month.

Q 9. Are you actual owner of the goods to be exported vide shipping bill no-3239204 dated 17.08.2023 as bank balance amount appears meagre to operate business of more than one crores?

Ans. Yes sir, I am the proprietor of M/s SunShine Enterprises and owner of these goods. I have VALID IEC certificate issued by DGFT to do export.

Q 10. If you are owner of the goods, how did you brought the goods from supplier, give evidence as your supply chain appears non-existent?

Ans Sir, I again state that we are merchant exporter and mostly purchases the goods on credit from different domestic suppliers in Delhi & nearby areas. Regarding non-existent of suppliers, I don't have much ideas but I will ask my CA in detail and submit their Tax invoices within 05days.

Q.11 It came to notice that your premises has no business activities then why it should not be considered that someone else is actual owner of the goods behind you?

Ans I don't agree. We just started to export and we have valid IEC holder which can be checked at DGFT and owner of goods. I am the owner of the goods.

Pratap Shrivastava

terms

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

Ans. No Sir, however, as per Central Govt initiative, GST verification going on in all Delhi Commissionerate including our company. We have submitted all deficient documents to GST officials to their satisfaction recently.

Q.13 What else you want to say?

Ans. Sir, during examination our goods found as declared in terms of quantity, and description, even then due to so much delay in export, this order was cancelled by foreign buyer. Now, I request to release our goods **provisionally for back to Town** with bond/BG till we get NOC from GST department as we are facing heavy loss and need cash to continue our business at the earliest. Finally, we request you to finalize the case at the earliest and we are ready to cooperate with the investigation. Kindly take kindest view on this.

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

Pratap Shur 25/9/23

(Mr. Pratap Shur)

Proprietor of M/s Sunshine Enterprises,

by
Typed me,
Ashok Nayak
(Ashok Nayak) 25/9/23

IO, SIIB(X), JNCH

before me
Kapil
(Kapil) 25/9/23

SIO/SIIB(X)

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

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

Given under my hand and seal of office to-day the **24** day of **February, 2025** at **JNCH**

Name : **Jaganpreet**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.