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SCN No. 1366/2025-26/Commr/Gr.IV/NS-III/CAC/JNCH

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SHOW CAUSE NOTICE UNDER SECTION 143 (3) OF THE CUSTOMS ACT, 1962
READ WITH SECTION 124 OF THE CUSTOMS ACT, 1962

BRIEF FACTS

- a. Intelligence was developed that importer **M/s HI TECH STAINLESS WORLD (IEC No. AAHHN2300R)** (hereinafter to be referred as the 'HTSW' for the sake of brevity), having registered office and factory at '*Rangara Compound, Plot No. 33/35, H No. 1337, Door No. 02, Shill Fata, Dahisar Mori, Mumbra, Panvel Road, Maharashtra-400612*' is importing 'Stainless Steel Seamless Pipes' from China under Advance Authorisation Scheme without payment of any duty and is diverting the imported goods to the local market and, thereby, evading applicable customs duties.
- b. It was gathered that HTSW were availing benefit of Notification No. 21/2023-Cus dated 01.04.2023 as per Foreign Trade Policy 2023 under the Advance Authorization Scheme by utilising the Advance Licences issued to them.
- c. Further, as per Notification No. 31/2022-Customs (ADD) dated 20.12.2022, the Anti-Dumping Duty (ADD) has been levied on '**Stainless-Steel Seamless Tubes and Pipes**' originating in, or exported from China PR.
- d. The goods imported under the Advance Authorization Scheme in terms of the said Notification are required to be utilised only for manufacture of finished goods as specified in the Advance Licence issued thereunder for subsequent export. As per the conditions of the said Notifications and the Advance Authorisation, the material imported thereunder shall not be transferred or sold.

e. Accordingly, an investigation was initiated by the Directorate of Revenue Intelligence (DRI), Mumbai Zonal Unit (MZU), against the importer HTSW.

2. Advance Authorisation - Duty Exemption Scheme under Foreign Trade Policy

2023: Directorate General of Foreign Trade (DGFT) vide Notification No. 1/2023 dated 31.03.2023 notified the Foreign Trade Policy, 2023 with effect from 01.04.2023. The Chapter 4 of the Foreign Trade Policy (FTP) 2023 enumerates duty exemption/remission schemes enabling duty free import for export production, including replenishment of inputs or duty remission. The relevant Paras of the Chapter 4 of Foreign Trade Policy 2023 are enumerated below:

a. The Para 4.03 of FTP 2023 outlines Advance Authorisation Scheme:

- a) Advance Authorisation is issued to allow duty free import of input, which is physically incorporated in export product (making normal allowance for wastage). In addition, fuel, oil, catalyst which is consumed / utilized in the process of production of export product, may also be allowed.
- b) Advance Authorisation is issued for inputs in relation to resultant product, on the following basis:
 - i. As per Standard Input Output Norms (SION) notified (available in Hand Book of Procedures); or
 - ii. On the basis of self-declaration as per paragraph 4.07 of Handbook of Procedures; or
 - iii. Applicant specific prior fixation of norm by the Norms Committees as per para 4.06 of Handbook of Procedures.; or
 - iv. On the basis of Self Ratification Scheme in terms of Para 4.06 of Foreign Trade Policy.

b. Further as per Para 4.05 (a) of Chapter 4 of FTP 2023, Advance Authorisation can be issued either to a manufacturer exporter or merchant exporter tied to supporting manufacturer.

c. Further, as per Para 4.07 of Chapter 4 of FTP 2023, Advance Authorisation for Annual Requirement shall only be issued for items notified in Standard Input Output Norms (SION), and it shall not be available in case of adhoc norms under Paragraph 4.03 (b) (ii) of FTP.

d. As per Para 4.22 of Chapter 4 of FTP 2023, the period for fulfilment of export obligation and its extension under Advance Authorization shall be as prescribed in Handbook of Procedures. Para 4.40 (a) (b) and (c) of Handbook of Procedures 2023 states that fulfilment period of export obligation (EO) under Advance Authorisation shall commence from date of issue of Authorization, unless otherwise specified. It further says that the Regional Authority (RA) may consider a request for extension of EO period upto six months from the date of expiry of EO period subject to payment of composition fee. Further an extension of another six months can be considered provided Authorization holder has fulfilled minimum 50% export obligation in quantity as well as in value, on pro-rata basis and subject to payment of composition fee. No further extension shall be allowed by RA.

3. Customs Notifications with respect to Advance Authorisation Scheme:

Notification No. 21/2023-Cus dated 01.04.2023 exempts materials imported into India against a valid Advance Authorisation issued by the Regional Authority in terms of paragraph 4.03 of the Foreign Trade Policy from the whole of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 and from the whole of the additional duty, leviable thereon under sub-sections(1), (3) and (5) of section 3, integrated tax leviable thereon under sub-section (7) of section 3, goods and services tax compensation cess leviable thereon under sub-section (9) of section 3, safeguard duty leviable thereon under section 8B, countervailing duty leviable thereon under section 9 and anti-dumping duty leviable thereon under section 9A of the said Customs Tariff Act, subject to a list of conditions, which include that the goods imported duty free are required to be utilized only for manufacture of finished goods as specified in the Advance Authorisation issued there under for subsequent export. As per the conditions of the said Notification and the scheme of Advance Authorisation, the said authorisation shall not be transferred and the materials imported under the advance authorisation scheme, shall not be transferred or sold.

4. Antidumping Duty (ADD) on Stainless-Steel Seamless Tubes and Pipes: As per Notification No. 31/2022-Customs (ADD) dated 20.12.2022, the Anti-Dumping Duty (ADD) as listed under Table-01 has been levied on '**Stainless-Steel Seamless Tubes and**

Pipes' falling under chapter heading 7304 of the First Schedule to the Customs Tariff Act, 1975, originating in, or exported from China PR.

Table-01

Sr. No.	Country of origin	Country of export	Producer	Amount (USD/MT)
1.	China PR	Any country including China PR	Zhejiang Bangnuo Steel Pipe Co. Ltd.	114
2.			Zhejiang HongQuan Stainless Steel Co., Ltd. and Zhejiang Yinlong Stainless Steel Co., Ltd. and Zhejiang Yinlai Steel Tube Co., Ltd.	886
3.			Wenzhou Sodo Stainless Steel Manufacturing Co., Ltd.	1492
4.			Zhejiang Huatian Stainless Steel Manufacturing Co., Ltd.	1005
5.			Zhejiang Yi Jia Wang Steel Tube Co., Ltd.	3191
6.			Zhejiang Jiuli Hi-Tech Metals Co., Ltd.	Nil
7.			Huadi Steel Group Co., Ltd.	Nil
8.			Jiangsu Wujin Stainless Steel Pipe Group Co., Ltd.	Nil
9.			Tsingshan Steel Pipe Co., Ltd.*	Nil
10.			China PR	Any
11.	Any country including China PR	China PR	Any	3801

5. INVESTIGATION CONDUCTED

5.1 The intelligence gathered suggested that HTSW diverted/sold the goods imported against the subject Advance Authorisations in contravention of the actual user condition prescribed under the said Notifications, thereby evading payment of Customs duty on these imports. Using this modus, the said importer was evading applicable Anti-Dumping Duty (ADD) of \$3801/MT which has been imposed after due deliberation to protect the domestic industry from dumping of cheaper Chinese steel and create a level playing field, apart from other duties such as BCD, IGST etc. As per Advance Authorization condition, the said imported goods are for 'Actual Use' and 'Utilization' to produce goods for export purpose. Diversion of such goods is gross violation of the Customs Act, 1962 and other allied acts.

5.2 HTSW had the following Advance Authorizations (AA) where no export obligation has been fulfilled for the import of 'Stainless Steel Ex-stock / Secondary seamless pipe /Tube' as listed under Table-02 below. Further, they had imported a total

quantity of about **1113.61** MTS of Stainless-Steel Seamless Pipes, as listed under Table-02A, by availing the benefit of the below mentioned Advance Authorizations.

Table 02

Quantity in Metric Tonnes (MTs)

Sr. No.	AA No.	AA Date	AA Qty for import	AA Qty for export	Import Validity	Export Validity
1.	031102758 4	04-10-2023	660	131.74	04-10-2024	04-04-2025
2.	031103114 6	13-02-2024	660	131.74	13-02-2025	13-08-2025

Table 02A

Quantity in Metric Tonnes (MTs)

Sr. No.	AA No.	AA Date	AA Qty for import	Actual Qty imported	AA Qty for export	Actual Qty exported
1.	031102758 4	04-10-2023	660	626	131.74	0
2.	031103114 6	13-02-2024	660	660	131.74	0
Total			1320	1286	263.48	0

5.3 Acting on the intelligence developed, discreet observation was kept on the movement of the goods being imported under Bill of Entry (BE) No. 6232814 dated 20.10.2024 at Nhava Sheva (INNSA1). This consignment comprised 28,536 kgs of goods declared as ‘Stainless Steel Secondary Seamless Pipes (Mix Size) Grade 304’ under CTH 73041110 of Chinese origin, having an Assessable Value of Rs.43,63,439/-.

- a) It was found that on 29.10.2024 after customs clearance, the importer took the goods to its factory premises under e-waybill no. 2418 5176 7034 dated 29.10.2024 in Truck No. MH 46 BB 9747.
- b) On 08.11.2024, the importer dispatched 19,496 kgs of Stainless-Steel Pipes under e-way bill no. 2018 5527 9562 dated 08.11.2024 to M/s A to Z Metal Cutting Services under the guise of job work in Truck No. MH 04 KF 7234 from the said factory. The said goods were unloaded at ‘1495, Road No. 17, Steel Market,

Kalamboli-410218' on 08.11.2024 and not at 'Plot No. 1233, KWC, Road No. 14, Steel Market, Kalamboli-410218' as mentioned in said e-waybill.

- c) On 13.11.2024, the said goods were again loaded in Truck No. MH 46 BM 8639 without carrying any kind of job work and were diverted further to another location at 'Plot No. 1776, Kalamboli Steel Market, Road No. 22, Kalamboli-410218'.
- d) The importer had issued e-way bill no. 2518 5661 2617 dated 11.11.2024 for 10,120 kgs of Pipe cutting and straightening Phat Mix Size grade 304 showing that these goods are being sent back to Hi Tech Stainless World from A to Z Metal Cutting Service in Truck No. MH 06 AC 2761. The importer had issued another e-way bill no. 2118 5661 8936 dated 11.11.2024 for 9,376 kgs of Pipe cutting and Straightening Phat Mix Size grade 304 showing that these goods are being sent back to Hi Tech Stainless World from A to Z Metal Cutting Service in Truck No. MH 46 BF 4236. A total 19,496 kgs (10,120 kgs + 9,376 kgs) of these goods were shown as being sent back to Hi Tech Stainless World from A to Z Metal Cutting Service, which is equal to what it was originally sent under the guise of job work in e-way bill no. 2018 5527 9562 dated 08.11.2024.
- e) It is pertinent to mention that any movement to the premises of M/s Hi Tech Stainless World from A to Z Metal Cutting Service would involve crossing of vehicle through ShilPhata Toll, but no such movement of the said trucks was observed during the e-way bill analysis, pointing to the fact that there was no actual movement of goods.
- f) It was found that the imported goods of 19,496 kgs of imported Stainless Steel Seamless Pipes which were diverted have been unloaded in the godown situated at Plot No 1776, Kalamboli Street Market, Road No 22, Kalamboli, Navi Mumbai-410218, which belonged to Shri Rakesh Bhandari.

6. SEARCH & SEIZURE: During the course of investigation, searches were conducted under Section 105 of the Customs Act, 1962 on 14.11.2024 at various locations associated with the importer as listed in Table-03 below:

Table-03

Sr. No.	Place	Address of Premises	RUD No.

1	Residential premises of Shri NarpatBokadia& Shri Rahul Bokadia	Flat 2702, 27th Floor, Shreepati Towers, A wing, Pimpalwadi, V P Road Police Station, Mumbai – 400004.	RUD-1
2	Office premises of Shri NarpatBokadia	21/23, Laxmi Niwas, Gr Floor, Office No. 8, 2nd Parsiwala, Near VP Road Police Station Mumbai – 400004.	RUD-2
3	Factory premises of M/s. Hi Tech Stainless World	Shed No. 2, Rangara Compound, ShilPhata Road, Adivli, Kiravli, Panvel, Maharashtra – 400612.	RUD-3
4	Residential premises of Shri Rizwan Shah, Proprietor of M/s A to Z Metal Cutting Services	2/9, KL-6A, Sector-1E, Kalamboli, Panvel – 410208.	RUD-4
5	Factory premises of M/s A to Z Metal Cutting Services	Plot No. 1233, Road no. 14, Steel Market, Kalamboli – 410218 & 1495, Road No. 17, Steel Market, Kalamboli-410218	RUD-5
6	Office premises of Shri Rakesh Bhandari	Floor – GRD, Plot- 370/380, Silver Cinema, PattheBapurao Marg, Khetwadi, Girgaon, Mumbai – 400004.	RUD-6
7	Godown premises of Shri Rakesh Bhandari, Proprietor of M/s. Bhandari Metal and Tubes and M/s. Rely Metal Alloys Inc	Plot No. 1776, Kalamboli Street Market, Road no. 22, Kalamboli, Navi Mumbai – 410218.	RUD-7

a. During the search dated 14.11.2024 at the Plot No. 1776, Kalamboli Street Market, Road no. 22, Kalamboli, Navi Mumbai – 410218 pertaining to Shri Rakesh Bhandari, Proprietor of M/s. Rely Metal Alloys Inc and manager of M/s. Bhandari Metal and Tubes, 19,496 kgs of the diverted goods ‘Stainless Steel Seamless Pipes’ imported vide bill of entry no. 6232814 dated 20.10.2024 were found. The said goods were handed over under Supurdnama dated 14.11.2024 (**RUD-8**) and subsequently seized vide seizure memo dated 26.11.2024 (**RUD-9**).

b. Further, search was conducted at factory premises of M/s. Hi Tech Stainless World located at Shed No. 2, Rangara Compound, ShilPhata Road, Adivli, Kiravli, Panvel, Maharashtra – 400612 under panchnama dated 14.11.2024. During the said search, goods as mentioned in Annexure-A to panchanama were found and handed over under Supurdnama dated 14.11.2024 (**RUD-10**) and subsequently seized vide seizure memo dated 07.01.2025 (**RUD-11**) as they are liable for confiscation under section 121 of the

Customs Act, 1962 as these goods were locally sourced goods financed from the sales proceeds of diverted goods just to fulfil the export obligation.

c. During the search conducted at residence premises of Shri Narpat Bokadia, cash amount of Rs. 8,00,000/- (Rupees Eight Lakhs only) were also found. Shri Narpat Bokadia failed to provide any explanation regarding the source of the said amount. Therefore, said amount was seized under section 110 of the Customs Act, 1962 under reasonable belief that this is sales proceeds of goods liable for confiscation under the Customs Act, 1962.

7. RECORDING OF STATEMENTS OF KEY PERSONS: The statements of various persons as listed in Table-04 below were recorded under Section 108 of the Customs Act, 1962.

Table-04

Sr. No.	Name of the person	Designation of the person	Date	RUD No.
1.	Mr. Narpat Bokadia	Karta, M/s Hi Tech Stainless World, Hindu Undivided Family (HUF)	14.11.2024	12
			18.11.2024	13
			26.12.2024	14
2.	Umesh Shetty	Production Supervisor in HTSW	14.11.2024	15
3.	Mahendar Yadav	Steel and Iron cutting Machine Operator in HTSW	14.11.2024	16
4.	Rakesh Suresh Bhandari	Proprietor in Rely Metalloys Inc.	14.11.2024	17
			25.11.2024	18
5.	Rizwan Shah	Proprietor in M/s A to Z Metal Cutting Works	16.11.2024	19
6.	Arvind Kumar	Manager in M/s A to Z Metal Cutting Works	16.11.2024	20
7.	Prashant Jain	Partner in Numet Alloys and M/s Numet Alloys LLP	19.11.2024	21
			10.12.2024	22
8.	Rahul Bokadia	Son of Shri Narpat Bokadia	10.12.2024	23
9.	Rahul Kumar Jain	Proprietor of Kankratna Metal Industries (PAN: AXHPJ7211N)	11.12.2024	24
10.	Mohan Kishnaram Prajapati	Proprietor of M/s Ramdev Steel Engineering (GSTIN 27ARGPP4016N1ZG)	06.01.2025	25
11.	Sunil Bishnoi	Proprietor of M/s Evergreen Steel Corp (GSTIN 27AAHFE6919K1Z0)	31.01.2025	26
12.	Jagdish Bishnoi	Proprietor of M/s Inox Steel (GSTIN 27ASJPB3999G1ZE)	31.01.2025	27
13.	Pankaj Shah	Partner in M/s Victor Steel Corporation (GSTIN 27AABFV2696N1ZH)	17.06.2025	28
14.	Hartik Shah	Partner in M/s Dilip Pipes and Tubes (GSTIN 27AAPFD9227M1ZQ)	17.06.2025	29
15.	Kamlesh Shah	Proprietor of M/s Pratham Steel (GSTIN 27AIIPS7041M1ZO)	18.06.2025	30
16.	Ketan	Proprietor of CHA firm M/s Mudrra Logistics	09.09.2025	31

	MahendraDagha			
17.	Shri Ravikumar Shivaji Andhale	Proprietor of M/s GPR Logistics	10.09.2025	32

a. Statement dated 14.11.2024, 18.11.2024 and 26.12.2024 of **Shri Narpat Bokadia**, Karta, M/s Hi Tech Stainless World (IEC: AAHHN2300R), Hindu Undivided Family (HUF) was recorded under Section 108 of the Customs Act, 1962 (**RUD-12, RUD-13 and RUD-14**) wherein he stated, inter alia, that:

- a) M/s Hi Tech Stainless World is a Hindu Undivided Family (HUF) firm and he is the Karta of the firm. He further stated that M/s Hi Tech Stainless World used to import both duty-free as well as duty-paid goods. For completion of export obligation in respect of the goods imported under Advance Authorization, the firm had set up factory premises of M/s Hi Tech Stainless World and sometimes also sent imported goods for job work. He stated that the firm imported Stainless Steel plates, sheets, coils, scrap, and pipes, and exported goods to Dubai, China, and Malaysia only to fulfil the export obligation under the Advance Authorization. He also added that the firm undertakes sale and purchase activities in the local market as well.
- b) They import Stainless Steel Secondary Seamless Pipes (mixed sizes) under Advance Authorization, which fall under Customs Tariff Heading (CTH) 73041110.
- c) For imports, their CHA is Shri Ketan Daga of M/s Mudrra Logistics and for exports, their CHA firm is M/s Apex Worldwide Logistics.
- d) When asked to provide details of their overseas suppliers and buyers, he stated that he could not recall the details of all the overseas suppliers, but could recall the following:
 - a) M/s Wenzhou Gissun Stainless Steel Co. Ltd., Zhejiang, China
 - b) M/s Leo Ronaldo (UK) Hi Tech Metals Limited, Wenzhou, China
 - c) M/s Zhejiang Runshang Special Steel Co. Ltd., Wenzhou, China
 - d) M/s Wenzhou Xinhao Stainless Steel Co. Ltd., Wenzhou, China
- e) His son, Rahul Bokadia, and daughter-in-law, Payal, live with him at his residential address. His son Rahul Bokadia is the proprietor of M/s Steel Gems, a trading firm. Besides his son Rahul, he also has a daughter, Nikita, who is married to Prashant Jain, and both are partners in the firm M/s Numet Alloys LLP.
- f) Transportation of imported goods cleared from Customs under Advance Authorization licence is looked after by the CHA, M/s Mudrra Logistics, their transporter M/s GPR Logistics, and his employee Mr. Umesh Sethi. He further stated that these persons brief

him about the transportation of imported goods and work under his instructions for their movement.

- g) Apart from himself, his son-in-law Mr. Prashant Jain also assists in booking import consignments comprising Stainless Steel Secondary Seamless Pipes (CTH 73041110) from China under Advance Authorization. He further stated that Mr. Prashant Jain also coordinates with the employees of M/s Hi Tech Stainless World after receipt of duty-free imported goods to oversee their further delivery and check the quality and quantity, so as to ascertain that the goods received match the import invoices.
- h) M/s A to Z Metal Cutting Service is their job worker. They are the only job worker in respect of goods imported by M/s Hi Tech Stainless World under Advance Authorization licence.
- i) On being asked whether he had intimated or obtained any written consent from DGFT regarding the job workers whose services are utilized for processing or manufacture of goods imported under Advance Authorization, he stated that they have not declared their job workers to DGFT, and as per his knowledge the same is not required. However, they intimate their job workers to the CGST/SGST Department as per the prevalent requirements of DGFT. He further clarified that, as far as he recalls, they do not specifically mention to the CGST/SGST Department that the goods sent to job workers have been imported under Advance Authorization.
- j) He has not sent the goods under Advance Authorization licence to any other premises apart from those of his firm or the job worker M/s A to Z Metal Cutting Service.
- k) On being informed that the goods comprising “Stainless Steel Seamless Pipes” imported by his firm M/s Hi Tech Stainless World vide Bill of Entry No. 6232814 dated 20.10.2014 under Advance Authorization licence, which were later transported to M/s A to Z Metal Cutting Service, had been diverted to the business premises of one person named Rakesh Bhandari, he stated that he could not comment on the same at that moment and would need to check the matter at his factory premises before reverting.
- l) He provided the bank accounts of his HUF firm M/s Hi Tech Stainless World which are as follows:
 - a) Current Account No. 008263300005046 in Yes Bank, situated at Lamington Road, Mumbai – 400004;

- b) Current Account No. 4245037616 in Kotak Mahindra Bank, situated at Opera House Road, Mumbai – 400004;
 - c) Current Account No. 012110100010485 in Bombay Mercantile Co-operative Bank, situated at Null Bazar, Mumbai – 400004.
- m) He further provided his personal bank accounts (in the name of Narpat P. Bokadia):
- a) Savings Account No. 018990100001447 in Yes Bank, situated at Lamington Road, Mumbai – 400004;
 - b) Savings Account No. 2611875626 in Kotak Mahindra Bank, situated at Sanghrajka House, Mumbai – 400004; and
 - c) Savings Account No. 436252 in Bombay Mercantile Co-operative Bank, situated at Null Bazar, Mumbai – 400004.
- n) Shri Prashant Jain, his son-in-law, assists in booking import consignments comprising Stainless Steel Secondary Seamless Pipes from China under the Advance Authorization scheme. He further stated that his employee, Shri Umesh Shetty, handled the logistics part related to the transportation of goods imported under Advance Authorization to the premises of their job worker, M/s A to Z Metal Cutting Service, Navi Mumbai, Maharashtra, and that Shri Umesh Shetty interacted with one employee, Shri Arvind Kumar, of M/s A to Z Metal Cutting Service. He also stated that the main dealings with Shri Rizwan Shah, Proprietor of M/s A to Z Metal Cutting Service, were handled by his son-in-law Shri Prashant Jain, as Prashant Jain knew Shri Rizwan Shah beforehand and that he himself had never interacted with Rizwan Shah. He added that all job work-related matters in respect of goods imported under Advance Authorization were assigned by M/s Hi Tech Stainless World to M/s A to Z Metal Cutting Service, and the day-to-day work was handled by their employee Shri Umesh Shetty and by Shri Arvind Kumar of M/s A to Z Metal Cutting Service. He further stated that Shri Rizwan Shah knew only Shri Prashant Jain, being his son-in-law, and requested some more time to tender a detailed explanation regarding the exact role played by him.
- o) When asked whether he knew one Shri Rakesh Bhandari, Proprietor of M/s Rely Metalloys Inc., he stated that he did not know Shri Rakesh Bhandari personally. However, after the searches conducted by DRI, he came to know about him and that he is a close business associate of his son-in-law, Shri Prashant Jain.

- p) On being asked whether his firm M/s Hi Tech Stainless World had any business dealings with Shri Rakesh Bhandari, Proprietor of M/s Rely Metalloys Inc., he stated that he was not aware of any such business dealings. However, after the searches conducted by DRI at his business premises on 14.11.2024, he came to know that some of the consignments imported under Advance Authorization by his firm were diverted from the premises of his job worker M/s A to Z Metal Cutting Service to the business premises of the said Shri Rakesh Bhandari. He stated that such diversion was made as per the instructions of his son-in-law Shri Prashant Jain, since he was in dire need of immediate funds. He further stated that Shri Rakesh Bhandari had tendered an amount of ₹52 lakhs to one firm, M/s Numet Alloys, as per the instructions of Shri Prashant Jain, and that he would shortly submit the details of the bank accounts in which the said payment was received. Upon being specifically asked, he stated that he had no documentary evidence to substantiate the reason for the diversion, but that he was in the process of signing an agreement for the said transaction. He also stated that the payment of ₹52 lakhs had been received by Shri Prashant Jain almost three weeks earlier, and that Shri Prashant Jain informed him about the same only the previous day.
- q) When asked whether he had informed the Customs or DGFT authorities about the aforementioned diversion of imported goods under the Advance Authorization scheme, he stated that he had not informed either the Customs or DGFT authorities about the same.
- r) He had obtained a total of twelve (12) Advance Authorization licences from DGFT with the assistance of a consultant named Shri Sunil Rao. He stated that, in respect of seven licences, after duty-free import of Stainless Steel Secondary Seamless Pipes of mixed sizes, they had completed the related export obligations, though issuance of the Export Obligation Discharge Certificates (EODCs) by DGFT was still pending due to queries raised by DGFT which were being replied to. He further stated that one licence had not been used, and that in respect of the remaining four licences, they had not made complete utilization. He also stated that some export orders got cancelled, and hence a request was made to DGFT to allow them to pay the duty in respect of such imported goods. The said issue, he added, was still pending with DGFT.
- s) When asked whether machinery was installed in the factory premises of M/s Hi Tech Stainless World to cut and process all sizes of Stainless Steel Secondary Seamless Pipes imported under the Advance Authorization scheme, he stated that the factory has

machinery only to cut Stainless Steel Secondary Seamless Pipes up to 5 mm size. For pipes of sizes greater than 5 mm, the same are sent to their job worker for cutting.

- t) On being asked whether he had been filing ITC-04 forms with the GST department in respect of goods sent to job workers, he stated that he was not aware of the technical details of the forms filed by their firm for job work. He stated that all matters relating to GST compliance were handled by his Chartered Accountant, Shri Yogesh Batra, and that he would need to consult him before making a further submission on the same.
- u) When asked about the role of his son, Shri Rahul N. Bokadia, in his import firm M/s Hi Tech Stainless World, he stated that M/s Hi Tech Stainless World is an HUF firm and that all formalities related to documentation were handled by his Chartered Accountant, Shri Yogesh Batra. Accordingly, he stated that he could not provide a proper answer to the question at that moment and requested some time to make a further submission on the same.
- v) On being asked to explain in detail how he places orders for Stainless Steel Seamless Pipes imported under Advance Authorization by his firm M/s Hi Tech Stainless World, he stated that he himself handles the overall work of placing such orders with foreign suppliers. He clarified that the imported material is ordered in bulk and not as per size specifications, and therefore the goods received are of mixed sizes—generally ranging from 1 mm to 6 mm, and sometimes up to 10 mm. He further stated that these goods are secondary in nature, meaning they are defective products. He interacts with various persons in China through his WhatsApp number 9821046542, though he does not presently remember all their names or company details, except for a few individuals named Jainy and Heman. He further stated that once an order is placed verbally with the foreign supplier, the related documents are received over email.
- w) When asked to explain in detail how he receives export orders to fulfill export obligations under the Advance Authorization scheme, he stated that earlier he used to import scrap under his firm M/s Arihant Steel Exports, through which he came in contact with one person named Mr. Titu, who is based in Dubai and whom he has known for the last 15 years. He added that Mr. Titu mainly handles logistics work in Dubai and operates two firms, namely M/s Exon Logistics LLC and M/s Exonic Contracting LLC. When he started business under M/s Hi Tech Stainless World, Mr. Titu agreed to purchase perforated sheets from him. Accordingly, his firm supplied

finished goods to the aforesaid two firms, and the orders were received from Mr. Titu along with the design sheets. He stated that the entire work was handled by him and that, as per his directions, his office staff Priyanka and Manali handled all correspondence and communications.

- x) When asked to explain how he receives the specifications of the product claimed to be manufactured from imported goods under Advance Authorization, he stated that the specifications, including design, dimensions, and other details of the perforated sheets, are received directly from the foreign buyer. He further stated that copies of such specifications are being submitted as part of the documents enclosed with his letter dated 26.12.2024.
- y) When asked who handles the transportation, loading, and unloading work at his factory premises, he stated that the same is mainly handled by their staff member Shri Hanmant Singh, while sometimes Shri Umesh Shetty also assists in such work. On the import side, their transporter M/s GPR Logistics handles transportation from the CFS. Regarding transportation related to job work and exports, he stated that he does not presently remember the name of the transporter and will check the same with his staff members, Hanmant Singh and Umesh Shetty, before providing the details.
- z) When informed that his son Shri Rahul Bokadia had stated that all his financial matters are being handled by him, and when asked to provide the details of all accounts of Shri Rahul Bokadia and his associated firms such as M/s Metal Port and M/s Steel Gems, as well as the account details of Shri Prashant Jain, he (Shri Narpat Bokadia) stated that all financials of Shri Rahul Bokadia and his associated firms are indeed handled by him.
- aa) When asked about the treatment of the imported Stainless Steel Seamless Pipes of sizes above 5 mm, which are not required for export orders, he stated that after receiving the goods from CFS, they are sorted by size. The sizes not matching their export requirements are treated as scrap. Such pipes are not used for export manufacturing but are sold as scrap. He added that the input-output norms for their firm were set by DGFT keeping this fact in view.
- bb) He further stated that, in addition to these regular employees, there are daily wage workers whose attendance is recorded in the Muster Register, copies of which have been submitted along with his letter dated 26.12.2024 and placed in Box File D-II.

- cc) When asked to explain how M/s A to Z Metal Services/Works processes the imported goods that are not as per export requirements, he stated that the goods which do not meet export specifications and are sent to M/s A to Z Metal Services/Works are returned to them as such without any job work. Only those materials that meet export requirements are utilized in production, while the rest are sold as scrap.
- dd) Upon being informed that 19,496 kgs of Stainless Steel Pipes were diverted to Shri Rakesh Bhandari under the guise of job work, and that the deal was finalized by Shri Prashant Jain to make it appear as a genuine transaction through his firm M/s Numet Alloys, he stated that he was in need of funds at that time as he was facing financial difficulties
- b. Statement dated 14.11.2024 of **Shri Umesh Shetty**, Production Supervisor in M/s HTSW was recorded under Section 108 of the Customs Act, 1962 (**RUD-15**) wherein he stated, inter alia, that:
- a) His role in M/s HTSW is to look after the production work related to the manufacturing and packing of semi-finished stainless steel perforated strips meant for export purposes. He stated that presently there are about 10 to 11 workers reporting to him. He further stated that the factory has a total of 31 machines, out of which 22 are in working condition while the remaining 9 are under maintenance or not operational. He also mentioned that the factory generally operates in a single shift from 09:30 a.m. to 06:00 p.m., but sometimes continues operations beyond regular hours depending on work requirements, for which the workers receive overtime.
- b) He receives raw materials from one person named Shri Hanuvant Singh, who is in charge of loading and unloading in the company and resides in Dahisar Mori on Mumbra–Panvel Road. He explained that the manufacturing process in their factory involves the use of Plasma Cutting Machines (having capacity to cut up to a maximum of 5 mm thickness), Hydraulic Pressure Machines, Straightening Machines, Shearing Machines, Power Pressure Machines, and Buffing Machines. After cutting and processing, the perforated sheets are packed in bundles in wooden boxes for export, and the dispatch and loading work is handled by Shri Hanuvant Singh.
- c) On being asked about the importer and sales operations of M/s HTSW, he stated that all goods are imported by their company. He further explained that many times, the owner of HTSW, Shri Narpat sends him the OTP required for generation of e-way bills, which

he shares with their staff member Shri Ramesh Chavan, who prepares the e-way bills and sends them to the transporter via email. He added that the e-way bill OTPs are also sometimes received directly by Shri Ramesh Chavan.

- d) He is aware that the company sends imported goods for job work to M/s A to Z Metal Cutting Services. Upon being asked why goods are sent for job work when their own factory has the necessary manufacturing facilities, he clarified that the machinery installed in their factory does not have the capacity to cut pipes of more than 5 mm thickness, and therefore, such imported goods are sent to M/s A to Z Metal Cutting Services for job work. Upon being shown photographs of stainless-steel pipes said to have been detained, he stated that those pipes had been offloaded and stored in their premises and were recently loaded and moved out. When asked whether such pipes are used for making perforated sheets, he stated that thick pipes of that kind are not utilized for perforated sheet production, which can be verified from the finished material lying in their factory. He further added that as per the instructions of Shri Narpat, it is Shri Hanuvant Singh who arranges for sending these pipes for job work, while he himself deals only with the OTPs required for e-way bill generation.
- e) Upon being specifically asked about the receipt of cut pipes or sheets after job work from M/s A to Z Metal Cutting Services, he stated that during his entire tenure with M/s Hi Tech Stainless World, he has never observed any such receipt of material after job work.
- f) When asked whether any stainless steel pipes of less than 5 mm thickness were received from the local market for manufacturing, apart from imported pipes, he stated that he has received such goods for production by mentioning them as job-work returns. However, he clarified that the imported goods sent for job work were of more than 5 mm thickness and, as a production supervisor, he confirmed that normally the thickness of stainless steel pipes cannot be reduced. Therefore, it might be possible that the goods received back from job work were not the same as those sent but were instead procured from the local market — a fact which, he stated, may be known only to the factory owner, Shri Narpat. He further added that the company has not exported any goods since May 2024 and that the current stock of approximately 138 to 145 metric tonnes (Grade 304) has been produced from materials received as explained above. He also stated that this material has accumulated over the past two to three years of work. In

addition, he mentioned that the other grades of material, namely G-316, G-409, and G-J3, are about three to five years old and have similarly accumulated over time

c. Statement dated 14.11.2024 of **ShriMahendar Yadav**, Steel and Iron cutting Machine Operator in M/s HTSW was recorded under Section 108 of the Customs Act, 1962 (**RUD-16**) wherein he stated, inter alia, that:

- i. He has been working with M/s Hi Tech Stainless World as a Steel and Iron Cutting Machine Operator and has been continuously employed there for almost five years. He further stated that he is presently drawing a monthly salary of ₹13,500/-. He mentioned that the staff members presently working as labourers in the factory are Shri Asha Ram Verma, Shri Gopal Verma, Shri Puneet Kumar, and Shri Vipin Kumar. He further stated that Shri Hanumant Singh is the Manager, Shri Umesh Shetty is the Supervisor, and Shri Ramesh Chavan is the Data Entry Operator working in the factory.
- ii. On being asked about the machinery installed in the factory, he stated that the factory is equipped with a Plasma Cutting Machine capable of cutting up to a maximum of 5 mm thickness. In addition, the factory also has a Static Machine for flattening the material and a Shelling Machine used for trimming purposes.
- iii. On being asked further, he stated that he has observed pipes of good grade being unloaded at the factory premises from time to time. He mentioned that, as informed by their Supervisor Shri Umesh Shetty, these pipes are imported from China. He further stated that after unloading at the factory premises, these pipes are again loaded and sent elsewhere; however, he has no knowledge of their destination.
- iv. Upon being shown photographs of thick stainless steel pipes and asked whether such pipes were offloaded at the factory premises, he stated that he has seen such pipes being offloaded, stored, and again loaded and sent from the premises in the past few days. He also added that this activity is a recurring one. When asked whether perforated sheets are manufactured from these pipes, he clarified that since the factory's machinery can only cut up to 5 mm thickness, the thick pipes received from the port are not used for making perforated sheets. He further stated that these pipes are sent elsewhere, and the details regarding their destination are known only to the owner, Shri Narpat Bokadia, or the Manager, Shri Hanumant Singh. He further clarified that the handling of unloading and loading of these pipes is managed by Shri Hanumant Singh, and he has no knowledge about where these pipes are sent or what happens to them thereafter. He

concluded by stating that the stainless steel pipes arriving from the port, as mentioned above, have never been received back after cutting or flattening and are sent out directly as per the instructions of the owner.

d. Statements dated 14.11.2024 and 25.11.2024 of **Shri Rakesh Suresh Bhandari**, Proprietor in Rely Metalloys Inc., was recorded under Section 108 of the Customs Act, 1962 (**RUD-17& RUD-18**) wherein he stated, inter alia, that:

- i. Rely Metalloys Inc is a proprietorship firm engaged in the business of mild steel scrap. Rely Metalloys Inc was established in the year 2016 and used to import mild steel scrap mainly from the USA and Dubai. Apart from imports, the firm is also engaged in domestic purchase and sale of steel pipes. His father, Shri Suresh M. Bhandari, is the Director of Bhandari Metal & Tubes, which is also involved in the import of scrap. He is running another company namely Pipefit Solution Private Limited, which is engaged in the export of stainless and mild steel fittings.
- ii. He looks after all the deals related to purchase of materials, negotiation, price fixation and payments in both Rely Metalloys Inc and Bhandari Metal & Tubes. He further stated that they mainly dealt in stainless steel pipes of Grade 304 with Numet Alloys and Numet Alloys LLP, both belonging to Shri Prashant Jain.
- iii. He has known Shri Prashant Jain for the last two years. He came to know about him through common friends when Shri Prashant Jain was working with Param Metals. Subsequently, Shri Prashant Jain informed him that he had started his own firms, Numet Alloys and Numet Alloys LLP, and requested him to do business with him. Thereafter, he started purchasing stainless steel pipes of Grade 304 from Shri Prashant Jain.
- iv. Materials purchased from Shri Prashant Jain were mainly stainless-steel pipes of Grade 304, which are in high demand in the local market and mostly imported into India. The business transactions were conducted through his firm Rely Metalloys Inc. He stated that orders were placed approximately 25 days in advance of the requirement, and the price was finalized telephonically through mutual negotiation with Shri Prashant Jain.
- v. He further stated that advance payments were made to Shri Prashant Jain through cheques. Upon receiving the payments, Shri Prashant Jain used to inform him that the material had arrived at a godown/warehouse located at Plot No. 1495, Road 17, Kalamboli Steel Market, Navi Mumbai. Thereafter, Shri Prashant Jain used to instruct

him to engage a transporter to move the said materials to his own warehouse situated at Plot No. 1776, Kalamboli Steel Market, Navi Mumbai.

- vi. For the materials brought on 13.11.2024 from Shri Prashant Jain, an order was placed 25 days prior for stainless steel pipes of Grade 304. Accordingly, payments of ₹30 lakhs, ₹15 lakhs, and ₹7 lakhs were made via cheques to Numet Alloys. He further stated that the invoice for the said material had not been generated as Shri Prashant Jain was not available.
- vii. He had arranged transportation for approximately 19 tons of material through one transporter named Mahmood (Mobile No. 9930933166), who arranged vehicle No. MH46 BM8639 to transport the materials from Plot No. 1495, Road 17, Kalamboli Steel Market to their warehouse at Plot No. 1776, Kalamboli Steel Market, Navi Mumbai.
- viii. Shri Prashant Jain had left for China around 10th November 2024 (though the exact date was uncertain) and refused to disclose his location. He described Shri Prashant Jain as a secretive person who avoided regular communication through phone or chat. He used to contact primarily through WhatsApp and delete messages daily.
- ix. On being asked about Shri Prashant Jain's address, he stated that he resided at Room No. 214, 4th Floor, Badrikashr, 1st Khetwadi, near Alankar Cinema, Mumbai-400004.
- x. He was shown e-way bill No. 211780748479 dated 17.06.2024 and had signed it in token of having seen and read it. The said e-way bill reflected dispatch of materials from Numet Alloys. He further was shown another e-way bill No. 291798267001 dated 22.07.2024, which showed dispatch of materials from Numet Alloys at Plot No. 1423, Road 26, Village Kheduk Pada, Kalamboli-410218 to Plot No. 1776, Steel Market, Kalamboli-410218. He stated that he was unaware of the address at Plot No. 1423, Road 26, Village Kheduk Pada, and that they had always lifted the goods from Plot No. 1495, Road 17, Kalamboli Steel Market. He stated that both the tax invoice No. NA/016/2024-25 and e-way bill No. 291798267001 dated 22.07.2024 were generated by Shri Prashant Jain. On examining the invoices, it appeared to him that Shri Prashant Jain might have manipulated the dispatch address and other details in order to conceal the actual origin of the materials.
- xi. He was shown another e-way bill No. 291822142773 dated 06.09.2024, and he confirmed that it also appeared to have been generated by Shri Prashant Jain. The dispatch address mentioned therein (Plot No. 1824, Road 24, Sector-KWC Steel

- Market, Kalamboli) was unfamiliar to him, and he reiterated that they always collected materials from Plot No. 1495, Road 17, Kalamboli Steel Market.
- xii. He stated that he was not aware of the source from which Shri Prashant Jain procured stainless steel pipes of Grade 304, as despite his inquiries, Shri Prashant Jain never revealed the details.
- xiii. On being asked about business transactions with Shri Prashant Jain, he confirmed that all dealings were genuine and recorded in the ledger accounts submitted to the officers under panchanama dated 14.11.2024. All payments were made through cheques, and transactions were supported by invoices.
- xiv. He further stated that the 19,496 kgs of stainless steel seamless pipes recovered from his warehouse at Plot No. 1776, Kalamboli Steel Market, Navi Mumbai, on 14.11.2024 were purchased from Numet Alloys of Shri Prashant Jain. He reiterated that he had made payments totalling ₹52 lakhs towards this order. The goods were transported from Plot No. 1495, Road 17, Kalamboli Steel Market to his warehouse at Plot No. 1776, as per the instructions of Shri Prashant Jain, though invoices for the same were yet to be issued.
- xv. On being shown the panchanama and supurdnama dated 14.11.2024, he confirmed their correctness and stated that the total detained quantity of goods was 1,50,000 kgs, out of which 19,500 kgs (corresponding to the 19,496 kgs received from Shri Prashant Jain) were from Numet Alloys. The remaining 1,30,500 kgs of pipes had no connection with Shri Prashant Jain or his companies, and supporting invoices for those goods had been submitted. He requested the release of the said 1,30,500 kgs of pipes detained under the supurdnama dated 14.11.2024 and undertook not to dispose of or sell the remaining 19,500 kgs of pipes without permission from DRI, Mumbai.
- xvi. He further stated that Shri Prashant Jain used to control and manage the delivery of goods from Plot No. 1495, Road 17, Kalamboli Steel Market to their warehouse and that all final invoices and details were received from him.
- xvii. He further stated that subsequent to the initiation of the case and the recording of his statement on 14.11.2024, Shri Prashant Jain and Shri Narpal Bokadia, through various intermediaries, attempted to influence him to retract his statement and sign an agreement falsely claiming that the goods were only loaned in exchange for money.

However, he affirmed that all facts stated in his earlier and present statements are correct and true to the best of his knowledge.

e. Statement dated 16.11.2024 of **ShriRizwan Shah**, Proprietor in M/s A to Z Metal Cutting Works, was recorded under Section 108 of the Customs Act, 1962 (**RUD-19**) wherein he stated, inter alia, that:

- i. M/s A to Z Metal Cutting Works provide services related to job work on steel products. He explained that these services include cleaning, cutting, bending, plasma cutting, argon welding, straightening, and flattening of various steel products such as iron and steel coils, sheets, and pipes.
- ii. Various steel companies send their products for job work and arrange transport themselves. He stated that unloading and loading happen at their factory, for which the companies pay charges. He explained that pipe cutting is charged at Rs. 3 to Rs. 4 per kg depending on the size of the pipe, opening and straightening of the cut pipes is charged at Rs. 3 to Rs. 3.5 per kg, pressing the straightened pipes to make them perfectly flat is charged at Rs. 3 to Rs. 4 per kg, and further cutting of the flattened pipes to required sizes is charged at Rs. 3 to Rs. 5 per kg. He further stated that to cut a pipe and make it into sheets or patta, the cost ranges from Rs. 9 to Rs. 15 depending on the size of the pipes.
- iii. On being asked about his association with M/s Hi Tech Stainless World, he stated that his firm has provided services to Hi Tech Stainless World. He stated that in the year 2021, Shri Prashant Jain visited their factory to enquire whether they could provide pipe cutting and straightening services. He stated that he quoted Rs. 5.5 per kg for cutting, opening, and straightening, and later Rs. 2.5 per kg for very few pipes, and finally Rs. 1.5 per kg as requested by Shri Prashant Jain for handling the goods, noting that at this rate, only 1-2 pipes could be cut and not the entire consignment.
- iv. He had interacted only with Shri Prashant Jain (Mobile No. 9969421971) regarding rates and payments. He further stated that he did not interact with Shri Umesh Shetty (Mobile No. 8779486376), and that Shri Hanvant Singh (Mobile No. 9769131173) used to visit the factory occasionally to collect delivery challans and payment invoices. He also stated that he is aware that Shri NarpatBokadia is the owner of Hi Tech Stainless World, but he had never interacted with him.

- v. Apart from himself, their manager Shri Arvind Kumar interacted with Shri Prashant Jain and Shri Umesh Shetty and handled all work related to Hi Tech Stainless World.
- vi. On being asked how and where the stainless-steel pipes from Hi Tech Stainless World were sent for services, he stated that Shri Prashant Jain would inform Shri Arvind Kumar whenever goods were sent for job work. He stated that the goods were received along with documents such as delivery challans, job order challans, and e-way bills at their rented warehouse located at 1495, Road No. 17, Steel Market, Kalamboli – 410218, and that Shri Prashant Jain informed Shri Arvind Kumar whenever the goods were loaded.
- vii. On being shown e-way bill no. 2018 5527 9562 dated 08.11.2024 issued by Hi Tech Stainless World to A to Z Metal Cutting Services, he stated that the e-way bill indicated 19,496 kgs of stainless-steel pipes were sent to A to Z Metal Cutting Services in Truck No. MH 04 KF 7234 under Job Challan No. 22/24-5 dated 08.11.2024. He stated that the delivery address in the e-way bill was Plot No. 1233, KWC, Road No. 14, Steel Market, Kalamboli – 410218, but the goods were actually unloaded at their rented warehouse located at 1495, Road No. 17, Steel Market, Kalamboli – 410218 on 08.11.2024.
- viii. On being asked what services were provided by A to Z Metal Cutting Services to the said 19,496 kgs of pipes, he stated that Shri Prashant Jain instructed Shri Arvind Kumar only to unload the goods at their rented premises, and **no cutting services were intended to be performed.**
- ix. On being asked whether his firm provided cutting services for e-way bill no. 2018 5527 9562 dated 08.11.2024, he stated that they did not provide any cutting services, and that the goods were unloaded at their rented factory premises and subsequently loaded on 13.11.2024 in Truck No. MH 46 BM 8639 as per instructions from Shri Prashant Jain to be sent to Plot No. 1776, Kalamboli Steel Market, Road No. 22, Kalamboli – 410218.
- x. On being asked about the e-way bills no. 2518 5661 2617 dated 11.11.2024 and 2118 5661 8936 dated 11.11.2024 showing 19,496 kgs of pipes returned to Hi Tech Stainless World, he stated that e-way bills were not generated by his firm and that the transport and e-way bills were arranged by Hi Tech Stainless World. He stated that goods unloaded at their rented premises were loaded again as per instructions from Shri Prashant Jain and that Shri Arvind Kumar handled the day-to-day activities. He

stated that he had no knowledge of these two e-way bills as they were not shared with his firm.

- xi. On being asked to provide details of bills raised by his firm related to Hi Tech Stainless World, he stated that these bills along with delivery challans were already taken by DRI officers during the search dated 16.11.2024.
- xii. On being asked to explain the billings which showed services for unloading, pipe cutting, straightening, and loading, he stated that unloading charges are Rs. 200/MT and loading charges are Rs. 600/MT. He stated that transport is arranged by the client, and that although they agreed to provide cutting services at Rs. 1.5/kg expecting only a few pipes to be cut, Shri Prashant Jain never asked them to cut any pipes. He stated that the bills were raised as per the agreed rate for the entire consignment received at their premises.
- xiii. On being asked for details of locations where the goods were sent after receiving at his premises, he stated that since transport is arranged by the client, they are aware of the destination, and that as per his knowledge, goods were never sent to Hi Tech Stainless World factory at Rangrara Compound, Plot No. 33/35, H No. 1337, Door No. 02, Shill Fata, Dahisar Mori, Mumbra, Panvel Rd, Maharashtra – 400612, as it would not be logical to send goods to one location and then back to the original location.
- xiv. On being asked whether he was aware that the goods sent by Hi Tech Stainless World were imported from China under Advance Authorization and cleared without payment of duty, he stated that Hi Tech Stainless World never disclosed this information to them. He stated that his firm had no knowledge of any diversion and that they provide job work only as per client instructions, charging for the work actually done.
- xv. On being shown detailed lists of e-way bills raised from Hi Tech Stainless World to his firm for outward job work and from his firm to Hi Tech Stainless World for inward job work, he stated that goods were unloaded at their rented premises located at 1495, Road No. 17, Steel Market, Kalamboli – 410218, and all goods were loaded from the same premises. He stated that the transport and e-way bills were arranged solely by Hi Tech Stainless World and that Shri Prashant Jain is aware of the destinations.

xvi. He submitted printouts of his WhatsApp chats with Shri Prashant Jain and Shri Umesh Shetty with his dated signature and provided a duly signed certificate as required under law

f. Statement dated 16.11.2024 of **ShriArvind Kumar**, Manager in M/s A to Z Metal Cutting Works, was recorded under Section 108 of the Customs Act, 1962 (**RUD-20**) wherein he stated, inter alia, that:

- i. M/s A to Z Metal Cutting Works provides services related to job work on steel products, including cleaning, cutting, bending, plasma cutting, argon welding, and straightening of various steel products such as iron and steel coils, sheets, and pipes. He further stated that he is the manager in the said firm and handles billing, loading, unloading, and marking of goods.
- ii. M/s A to Z Metal Cutting has provided services to M/s Hi Tech Stainless World and that, to his knowledge, this association has been in place since the year 2021.
- iii. He interacted only with Shri Prashant Jain (Mobile No. 9969421971) and Shri Umesh Shetty (Mobile No. 8779486376), and that discussions were primarily related to loading and unloading of goods and pending payments. He further stated that Shri Hanvant Singh (Mobile No. 9769131173) used to visit M/s A to Z Metal Cutting a few times to collect delivery challans and payment invoices. He stated that he is aware that Shri NarpatBokadia is the owner of Hi Tech Stainless World, but he has never interacted with him.
- iv. On being shown e-way bill number 2018 5527 9562, issued by Hi-Tech Stainless World to A to Z Metal Cutting Services, he stated that the e-way bill was issued under Job No. J-22/24-5, indicating that 19,496 kgs of stainless steel pipes were sent in Truck No. MH 04 KF 7234. He stated that according to the e-way bill, the delivery address is listed as Plot No. 1233, KWC, Road No. 14, Steel Market, Kalamboli – 410218, which is their registered address, but the goods were actually unloaded at the rented warehouse of M/s A to Z Metal Cutting Services, located at 1495, Road No. 17, Steel Market, Kalamboli – 410218, on 08.11.2024. He further stated that he was involved only in loading and unloading as instructed by Shri Prashant Jain over the phone.
- v. On being asked what services were provided by A to Z Metal Cutting Services to the said 19,496 kgs of stainless steel pipes, he stated that Shri Prashant Jain instructed him only to unload the goods at the rented premises and that no cutting services were

intended for these goods, as they were to be reloaded by Hi Tech Stainless World in a few days.

- vi. On being asked whether he agrees that they did not provide cutting services under e-way bill no. 2018 5527 9562, he stated that he agrees, and that the goods were unloaded at the rented premises. He further stated that on 13.11.2024, the goods were loaded onto Truck No. MH 46 BM 8639 and sent to Plot No. 1776, Kalamboli Steel Market, Road No. 22, Kalamboli – 410218, as per instructions from Shri Prashant Jain.
- vii. On being asked about the e-way bills no. 2518 5661 2617 dated 11.11.2024 and 2118 5661 8936 dated 11.11.2024, showing the return of 19,496 kgs of pipes to Hi Tech Stainless World, he stated that his firm does not generate e-way bills and that both transportation and e-way bills are arranged by Hi Tech Stainless World. He stated that the goods received and unloaded at their rented premises were later reloaded as per instructions from Shri Prashant Jain. He further stated that details of trucks were communicated to him by Shri Umesh Shetty and occasionally by Shri Prashant Jain, and that he has no knowledge of the e-way bills themselves.
- viii. On being asked for details of locations where the goods were sent after being received at M/s A to Z Metal Cutting Services, he stated that since transportation is arranged by the party, they are aware of the destinations. He stated that, to his knowledge, the goods never went to the Hi-Tech Stainless World factory at Rangara Compound, Plot No. 33/35, H No. 1337, Door No. 02, Shill Fata, Dahisar Mori, Mumbra, Panvel Rd, Maharashtra – 400612.
- ix. On being asked whether he was aware that the goods sent by Hi Tech Stainless World were imported from China under Advance Authorization and cleared without duty, he stated that he only handles loading, unloading, marking, and billing and has no knowledge of Customs law or any such activity conducted by Hi Tech Stainless World.
- x. On being shown detailed lists of e-way bills issued from Hi-Tech Stainless World to M/s A to Z Metal Cutting Services for outward job work, and from M/s A to Z Metal Cutting Services to Hi-Tech Stainless World for inward job work, he stated that the goods sent for job work were unloaded at their rented premises at 1495, Road No. 17, Steel Market, Kalamboli – 410218. He stated that all goods were loaded from the same premises and were not sent to the factory premises of Hi-Tech Stainless World, and that transportation and e-way bills were arranged solely by Hi-Tech Stainless World.

g. Statement dated 19.11.2024 and 10.12.2024 of **ShriPrashant Jain**, Partner in Numet Alloys (GST No. 27AARFN6816E1ZY) and M/s Numet Alloys LLP (GST NO. 27AAWFN2499Q1ZX), was recorded under Section 108 of the Customs Act, 1962 (**RUD-21 & RUD-22**) wherein he stated, inter alia, that:

- i. On being asked about his professional background and business associations, he stated that after leaving his education, he started working in his maternal uncle's firm, M/s Kuldevi Stainless Steels, First Sutargali, Mumbai, until 2008. Thereafter, he worked with M/s Rahul Ferromet in Khetwadi, Mumbai until 2009. Subsequently, he started his own proprietorship firm, M/s Sheetal Industries, which operated until 2018 and is now defunct. He further stated that he got married to Smt. Nikita Bokadia (now Nikita Jain), daughter of Shri Narpat Bokadia, on 04.03.2017. From 2018 to 2021, he worked as a broker in the steel market. In 2021, he and his wife Smt. Nikita Jain started Numet Alloys (GST No. 27AARFN6816E1ZY) and M/s Numet Alloys LLP (GST No. 27AAWFN2499Q1ZX) as partners. He further stated that he does not have any other firms in his name or in his wife's name.
- ii. On being asked about M/s Hi-Tech Stainless World, he stated that the firm belongs to Shri Narpat Bokadia, his father-in-law, and that the firm imports stainless steel seamless pipes from China and exports goods manufactured from them.
- iii. On being asked about M/s A to Z Metal Cutting Services and M/s A to Z Metal Cutting Works, he stated that these two firms belong to Shri Rizwan Shah and are located in Kalamboli Steel Market, Mumbai. He further stated that Shri Narpat Bokadia had asked him to find a person to undertake job work of imported stainless steel seamless pipes, specifically pressing and cutting, and that he met Shri Rizwan Shah and finalized the rates for providing such job work to M/s Hi-Tech Stainless World.
- iv. On being asked about the goods sent by M/s Hi-Tech Stainless World through E-way Bill No. 2018 5527 9562 dated 08.11.2024 to M/s A to Z Metal Cutting Services, he stated that 19,496 kgs of stainless-steel pipes were sent under the guise of job work in Truck No. MH 04 KF 7234 to premises situated at 1495, Road No. 17, Steel Market, Kalamboli – 410218 on 08.11.2024.
- v. On being asked whether any job work such as cutting or straightening was performed on these goods, he stated that as directed by Shri Narpat Bokadia, **no such job work was done**, and the **goods were diverted** to Plot No. 1776, Kalamboli Steel Market,

Road No. 22, Kalamboli – 410218, which belongs to Shri Rakesh Suresh Bhandari, who handles work for M/s Rely Metalloys Inc and Bhandari Metal & Tubes. He further stated that for this diversion, two e-way bills were issued by M/s Hi-Tech Stainless World: No. 2518 5661 2617 dated 11.11.2024 for 10,120 kgs and No. 2118 5661 8936 dated 11.11.2024 for 9,376 kgs, totaling 19,496 kgs, equal to the original consignment sent under E-way Bill No. 2018 5527 9562.

- vi. On being asked about the instructions regarding diversion of these goods, he stated that Shri Narpat Bokadia directed him to divert the goods. He further stated that he (Prashant) instructed Shri Arvind Kumar of M/s A to Z Metal Cutting Services to load the goods onto Truck No. MH 46 BM 8639 on 13.11.2024, and instructed the driver to divert the goods to Plot No. 1776, Kalamboli Steel Market, Road No. 22, Kalamboli – 410218. He further stated that an amount of Rs. 52 lakhs (Rs. 30 lakhs, Rs. 15 lakhs, and Rs. 7 lakhs) was received via RTGS into the account of M/s Numet Alloys. He acknowledged that there is an anomaly in receiving payment for goods belonging to M/s Hi-Tech Stainless World in M/s Numet Alloys and further stated that he had planned to issue an invoice of sale of similar goods from M/s Numet Alloys to justify the receipt, but the invoice has not yet been issued.
- vii. On being asked about his knowledge of imports under Advance Authorization, he stated that he is aware that imports of seamless stainless steel pipes by M/s Hi-Tech Stainless World are made without payment of duty under an Advance Authorization License issued by DGFT, and that such goods cannot be diverted into the local market. He further stated that these goods were diverted as per instructions of Shri Narpat Bokadia.
- viii. On being asked to submit details of sales, purchases, GST returns, e-way bills, and bank statements of Numet Alloys (GST No. 27AARFN6816E1ZY) and M/s Numet Alloys LLP (GST No. 27AAWFN2499Q1ZX), he stated that he requests two days' time to obtain and submit the said details
- h. Statement dated 10.12.2024 of **Shri Rahul Bokadia**, son of Shri Narpat Bokadia, was recorded under Section 108 of the Customs Act, 1962 (**RUD-23**) wherein he stated, inter alia, that:
 - i. He does not perform any work and is financially supported by his father.

- ii. He did not know whereabouts of Shri Narpat Bokadia.
- iii. On being asked why Shri Narpat Bokadia is not joining the investigation and not cooperating, he stated that he has no knowledge of the same.
- iv. His father, Shri Narpat Bokadia is the proprietor of M/s Hi Tech Stainless World and looks after the overall work in the said firm.
- v. He has no knowledge of the work done in the said firm as all work is handled by his father, Shri Narpat Bokadia.
- vi. On being asked who is handling matters in M/s Hi Tech Stainless World in the absence of Shri Narpat Bokadia, he stated that he has no knowledge of the same.
- vii. Shri Prashant Jain is the husband of his sister Nikita and assists his father, Shri Narpat Bokadia, in his work.
- viii. On being asked about any past cases related to import or export, he stated that both he and his father have been arrested in the past: he was arrested in connection with mis-use of Advance Authorisation by diversion of goods imported under Advance Authorization in M/s Metal Port, where he was the proprietor, and his father, Shri Narpat Bokadia, was arrested in the case of M/s Steel Gems, where he was the proprietor. He further stated that his father handled the overall work in the said firms.
- ix. On being asked about reports that in the past two cases were booked against Shri Narpat Bokadia, who has now started a new firm and is allegedly diverting imported goods in the same manner, he stated that he wishes not to say anything on that matter.
- x. On being asked about his bank statements, income tax returns, and firms in his name, he stated that his father handles his entire finances, and hence these details are available with him.

i. Statement dated 11.12.2024 of **Shri Rahul Kumar Jain**, proprietor of Kankratna Metal Industries (PAN AXHPJ7211N), was recorded under Section 108 of the Customs Act, 1962 (**RUD-24**) wherein he stated, inter alia, that:

- i. He works in the steel industry and is the proprietor of Kankratna Metal Industries (PAN AXHPJ7211N) located at Shed No. 47, Gopancharan Industrial Sopan, BakrolBujrang, Ahmedabad, Gujarat, 382430. He further stated that another firm, M/s Kanak Industries Corporation (PAN AABPJ5826G), is owned by his father, Shri Parasmal Jain, and is located at Shop No. 08, Ratna Sadan, Maruti Mandir Marg, 5th Kumbharwada Corner,

Mumbai-400004. He explained that these firms primarily deal in stainless steel scrap material of various grades, mainly importing scrap material and also purchasing some from the local market. After sorting and grading, the material is sold to various manufacturers and a few traders.

- ii. On being asked whether he knows Shri Narpat Bokadia, Shri Rahul Bokadia, and Shri Prashant Jain, and to explain any relationship with them, he stated that he knows all three individuals socially as they belong to the same community and he has met them at various social gatherings. From a business perspective, he stated that in 2022, Shri Prashant Jain came to the office of M/s Kanak Industries Corporation inquiring about SS Scrap of Grade 304 in sheet form for making perforated sheets. Shri Prashant Jain requested the goods on credit; however, due to negative market feedback regarding his creditworthiness, the supply was not agreed upon.
- iii. He further stated that in 2023, Shri Rahul Bokadia, who works from their office located at 21/23 Laxmi Niwas, Ground Floor Office, No.8, 2nd Parsiwada, Near V.P. Road Police Station, Mumbai-04, enquired about the same type of material as previously requested by Shri Prashant Jain. He stated that 7,080 kgs of SS Scrap of Grade 304 were supplied to them, and he is submitting duly signed copies of the invoice, e-way bill, bank statement, and ledger related to that transaction.
- iv. He further stated that he knows Shri Narpat Bokadia is the father of Shri Rahul Bokadia but that he has not interacted with Shri Narpat Bokadia professionally. He also stated that he does not know the relationship of Shri Prashant Jain with Shri Narpat Bokadia or Shri Rahul Bokadia.
- v. On being asked whether he supplied 7,080 kgs of SS Scrap of Grade 304 to M/s Numet Alloys (GSTN 27AARFN6816E1ZY) and whether he was aware that Shri Prashant Jain and his wife Smt. Nikita Jain, daughter of Shri Narpat Bokadia, are partners in M/s Numet Alloys, he stated that for the said supply, he had interacted with Shri Rahul Bokadia and Shri Jagdish Gandhi, who is an employee working from the same office. He further stated that Shri Rahul Bokadia finalized the deal and Shri Jagdish Gandhi handled delivery of the goods, and at that time he was not aware that the firm belonged to Shri Prashant Jain.
- vi. On being asked from where the goods were picked and where were they delivered, he stated that the goods were loaded from the premises of M/s Kanak Industries Corporation at Shop No. 08, Ratna Sadan, Maruti Mandir Marg, 5th Kumbharwada

Corner, Mumbai-400004. He stated that the transport was arranged by Shri Jagdish Gandhi and the e-way bill was issued as per details shared by him. According to the e-way bill, the delivery address was listed as Plot No. 1423, 1423A, Road No. 26, Village Kheduk Pad, Kalamboli (KWC), Panvel-410218. He further stated that the actual place of delivery is known to Shri Jagdish Gandhi or Shri Rahul Bokadia.

- vii. On being shown pictures available in WhatsApp chat listed under Annexure-A to his statement and asked to explain, he stated that pictures marked as A and B in Annexure-A were shared by Shri Prashant Jain with him for an initial enquiry. In response, he shared pictures of SS Scrap of Grade 304 in the form of various sizes of sheets available with them. He further stated that Shri Prashant Jain later shared pictures of cut pipes and waste pipes asking for the same as scrap; that the only supply made was to M/s Numet Alloys of the same type of scrap material in sheet form as discussed with Shri Rahul Bokadia.



A.Photo Shared by Shri Prashant Jain for enquiry with Shri Rahul Jain



B.Photo Shared by Shri Prashant Jain for enquiry with Shri Rahul Jain



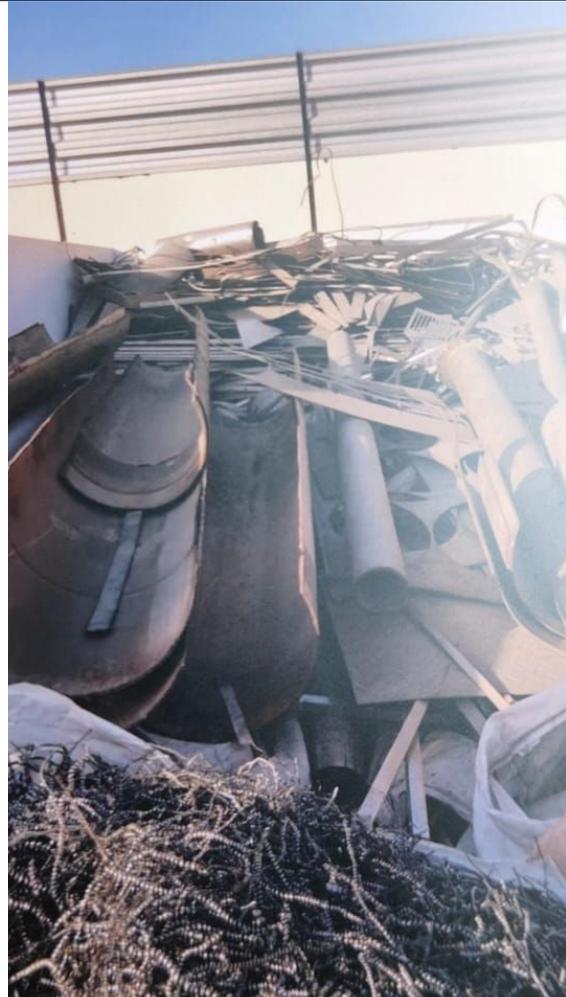
C. Photo of SS Scrap of Grade 304 in sheet form shared by Shri Rahul Jain with Shri Prashant Jain



D. Photo of SS Scrap of Grade 304 in sheet form shared by Shri Rahul Jain with Shri Prashant Jain



E. Photo of Scrap in cut pipes and scarp pipes form shared by Shri Prashant Jain with Shri Rahul Jain for enquiry.



F. Photo of Scrap in cut pipes and scarp pipes form shared by Shri Prashant Jain with Shri Rahul Jain for enquiry.

j. Statement dated 06.01.2025 of **Shri Mohan Kishnaram Prajapati**, proprietor of M/s Ramdev Steel Engineering (GSTIN 27ARGPP4016N1ZG), was recorded under Section 108 of the Customs Act, 1962 (**RUD-25**) wherein he stated, inter alia, that:

- i. He works in the steel industry and is the proprietor of M/s Ramdev Steel Engineering (GSTIN 27ARGPP4016N1ZG), located at 35, 2nd Floor, 51 Dhobi Building, 3rd Kumbharwada, Opposite Durgadevi Udyan, Mumbai-400004. He further stated that the firm primarily deals in trading of various steel products such as steel scrap, pipes, plates, sheets, valves, angles, and flanges of various grades.
- ii. On being asked whether he knows Shri Narpat Bokadia, Shri Rahul Bokadia, and Shri Prashant Jain, and to explain any relationship with them, he stated that he knows Shri Prashant Jain, owner of M/s Numet Alloys (GSTN 27AARFN6816E1ZY), who also

deals in various steel products. He stated that in 2023, Shri Prashant Jain enquired about stainless steel scrap in the form of sheet/pataa of Grade 304 and 316 through a steel industry WhatsApp group. He further stated that he connected with Shri Prashant Jain to finalize the deal.

- iii. Shri Prashant Jain informed him that his father-in-law, Shri Narpat Bokadia, has an export business where the sheets are used for punching various holes in different shapes and designs to make perforated sheets. He further stated that the leftover punched material is sold as scrap. He clarified that he only knows Shri Narpat Bokadia as the father-in-law of Shri Prashant Jain who is engaged in the export business, and that he does not know Shri Rahul Bokadia.
- iv. On being asked to provide details of sales made to Shri Prashant Jain or his associated firms, he stated that at the relevant time, he had stock of stainless sheet strips of Grade 304 in various sizes (3 mm, 4 mm, etc.) in the form of cut pieces or strips sold as SS Melting Scrap. After finalizing the deal and rates, he supplied the goods to Shri Prashant Jain's firm, M/s Numet Alloys (GSTN 27AARFN6816E1ZY), under the following invoices.

Table-01

Sr. No.	Invoice	Quantity (Kgs)	Description of Goods as per Invoice	Remarks	Amount (In Rs.)
1.	RSE/191/2023-24 dated 05.08.2023	25,130	SS Melting Scrap	Stainless Sheet Strips of Grade 304 of various sizes	35,58,408
2.	RSE/192/2023-24 dated 05.08.2023	25,115	SS Melting Scrap	Stainless Sheet Strips of Grade 304 of various sizes	35,56,284
3.	RSE/421/2023-24 dated 29.11.2023	10,472	SS Melting Scrap	Stainless Sheet Strips of Grade 304 of various sizes	16,06,405
	Total	60,717			87,21,097

Table-02

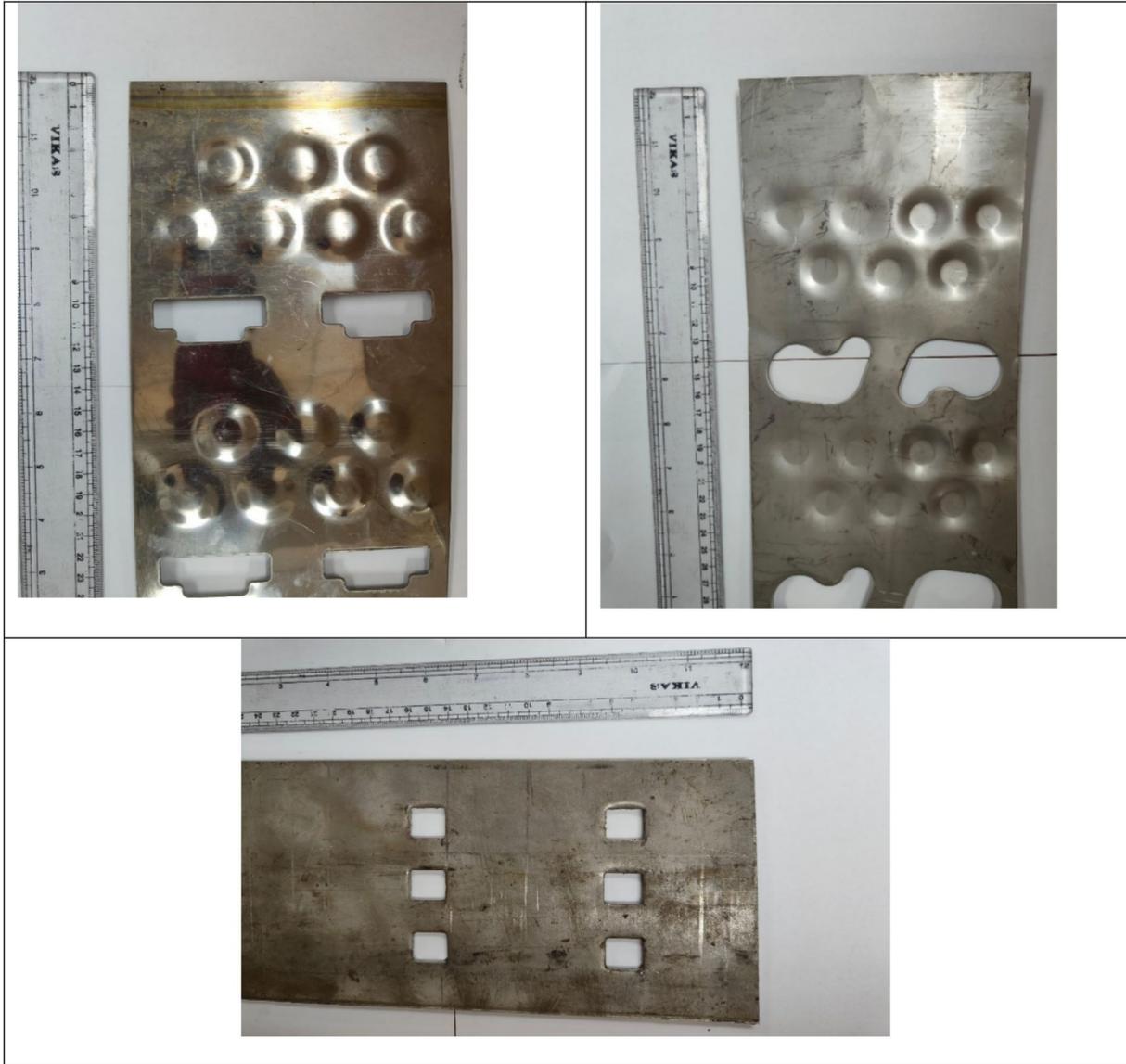
Sr. No.	Invoice	Quantity (Kgs)	Description of Goods as per Invoice	Remarks	Amount (In Rs.)
1.	RSE/497/2023-24 dated 08.01.2024	9,480	SS Melting Scrap	Stainless Sheet Strips of Grade 304 of various sizes	14,16,968
2.	RSE/510/2023-24 dated 12.01.2024	3,860	SS Melting Scrap	Stainless Sheet Strips of Grade 304 of various sizes	5,71,710
	Total	13,340			19,88,678

- v. In total, 74,057 kgs of stainless sheet strips of Grade 304 were sold as SS Melting Scrap to M/s Numet Alloys for a total invoice value of Rs. 1,07,09,775/-, and he is

submitting duly signed copies of invoices, e-way bills, bank statements, and ledger related to these transactions.

- vi. On being asked why no e-way bills were raised for the goods supplied to M/s Numet Alloys as per Table-01, he stated that the goods **were sold as stock transfer** at the insistence of Shri Prashant Jain, who arranged the delivery and transport from their godown in Kalamboli, and therefore, no e-way bills were raised by him.
- vii. The goods were loaded from the godown of M/s Ramdev Steel Engineering at Plot No. 1506, Steel Market, Kalamboli, Maharashtra-410218. He further stated that the transport was arranged by Shri Prashant Jain. The invoices and e-way bills were issued as per the details shared by Shri Prashant Jain.
- viii. On being shown pictures of perforated sheets marked as Annexure-A (Listed below), and asked whether these sheets were made from the material sold by him to Shri Prashant Jain, he stated that these perforated sheets could have been made from the material supplied to Shri Prashant Jain. He further stated that Shri Prashant Jain had informed him that the material would be used by his father-in-law, Shri Narpat Bokadia, to make these perforated sheets for export purposes.





k. Statement dated 31.01.2025 of **ShriSunil Bishnoi**, proprietor of M/s Evergreen Steel Corp (GSTIN 27AAHFE6919K1Z0), was recorded under Section 108 of the Customs Act, 1962 (**RUD-26**) wherein he stated, inter alia, that:

- a) He is the proprietor of M/s Evergreen Steel Corp (GSTIN 27AAHFE6919K1Z0), with office premises at Neo Ornate, Off No. 302, 3rd Floor, 1st Parsiwada Lane, Nanubhai Desai Road, Khetwadi, Mumbai-400004. The firm deals in trading of various steel products such as steel pipes, plates, sheets, and other material of various grades.
- b) On being asked whether he knows Shri Narpat Bokadia, Shri Rahul Bokadia, and Shri Prashant Jain, and to explain any relationship with them, he stated that he knows Shri Prashant Jain, owner of M/s Numet Alloys (GSTN 27AARFN6816E1ZY), who deals

in various steel products, especially stainless steel seamless pipes of grades 304 and 316. He further stated that he has purchased stainless steel seamless pipes of grades 304 and 316 from Shri Prashant Jain. He stated that he does not know Shri NarpatBokadia or Shri Rahul Bokadia.

- c) On being asked whether he has any business dealings with firms associated with Shri NarpatBokadia or Shri Rahul Bokadia such as M/s Hi-Tech Stainless World, M/s Metal Port, M/s Steel Gems, or M/s Arihant Steel Exports, he stated that he has no knowledge of, or has association with any of these firms.
- d) On being asked to provide details of purchases made from Shri Prashant Jain or his associated firms, he stated that he has purchased a total of 1,96,520 kgs of stainless steel seamless pipes of grades 304 and 316 from M/s Numet Alloys, at a total invoice value of Rs. 7,21,60,844/-. He submitted duly signed copies of invoices, e-waybills, and ledgers related to these transactions, as detailed below mentioned table.

Table-M/s Evergreen Steel Corp

Sr. No.	Invoice No.	Invoice Date	Quantity (Kgs)	Rate	Description of Goods as per Invoice	Amount (In Rs.)
1	NA/146/2022-23	31-10-2022	9,310	305	S.S. Seamless Pipe	33,57,260
2	NA/147/2022-23	01-11-2022	8,195	305	S.S. Seamless Pipe	29,55,183
3	NA/148/2022-23	02-11-2022	10,980	305	S.S. Seamless Pipe	39,59,476
4	NA/157/2022-23	27-12-2022	8,595	300	S.S. Seamless Pipe	30,48,715
5	NA/158/2022-23	27-12-2022	7,645	300	S.S. Seamless Pipe	27,11,743
6	NA/160/2022-23	29-12-2022	5,345	300	S.S. Seamless Pipe	18,95,914
7	NA/161/2022-23	30-12-2022	6,375	300	S.S. Seamless Pipe	22,61,264
8	NA/167/2022-23	16-01-2023	9,635	285	S.S. Seamless Pipe	32,47,072
9	NA/168/2022-23	16-01-2023	7,760	285	S.S. Seamless Pipe	26,15,182
10	NA/169/2022-23	19-01-2023	11,025	285	S.S. Seamless Pipe	37,15,513
11	NA/25/2023-24	29-07-2023	9,775	342	S.S. Seamless Pipe	39,44,799
12	NA/26/2023-24	29-07-2023	2,210	342	S.S. Seamless Pipe	8,91,868
13	NA/33/2023-24	16-08-2023	6,945	345	S.S. Seamless Pipe	28,27,310
14	NA/34/2023-24	17-08-2023	3,320	352	S.S. Seamless Pipe	13,78,995
15	NA/37/2023-24	21-08-2023	2,366	352	S.S. Pipe	9,82,617
16	NA/38/2023-24	21-08-2023	1,983	352	S.S. Pipe	8,23,576
17	NA/40/2023-24	25-08-2023	11,450	342	S.S. Seamless Pipe	46,20,762
18	NA/41/2023-24	25-08-2023	6,880	342	S.S. Seamless Pipe	27,76,493
19	NA/48/2023-24	05-09-2023	11,950	352	S.S. Pipe	49,63,552
20	NA/49/2023-24	05-09-2023	2,723	355	S.S. Seamless Pipe	11,40,665
21	NA/50/2023-24	05-09-2023	3,860	345	S.S. Pipe	15,71,406

22	NA/51/2023-24	06-09-2023	2,535	355	S.S. Seamless Pipe	10,61,912
23	NA/52/2023-24	06-09-2023	1,677	355	S.S. Seamless Pipe	7,02,495
24	NA/58/2023-24	27-09-2023	2,725	313	S.S. Seamless Pipe	10,06,636
25	NA/59/2023-24	27-09-2023	2,494	310	S.S. Seamless Pipe	9,12,122
26	NA/60/2023-24	27-09-2023	2,133	330	S.S. Seamless Pipe	8,09,810
27	NA/61/2023-24	29-09-2023	2,150		S.S. Seamless Pipe	8,11,149
28	NA/79/2023-24	21-11-2023	3,100	342	S.S. Seamless Pipe	12,51,036
29	NA/80/2023-24	21-11-2023	2,300	347	S.S. Seamless Pipe	9,41,758
30	NA/81/2023-24	21-11-2023	2,700	347	S.S. Seamless Pipe	11,05,542
31	NA/112/2023-24	17-01-2024	5,510	361	S.S. Pipe	23,47,150
32	NA/113/2023-24	17-01-2024	4,490	155	S.S. Pipe	19,12,650
33	NA/124/2023-24	05-03-2024	3,560	301	S.S. Pipe	12,64,441
34	NA/128/2023-24	05-03-2024	12,820	361	S.S. Pipe	23,44,778
			1,96,520			7,21,60,844

- e) On being asked to explain the delivery modes mentioned in the invoices, he stated that the invoices where the delivery mode is mentioned as 'Handcart' are goods delivered in Khetwadi Steel Market directly from the supplier's truck. This is a market practice for small consignments, where goods sold to different buyers are unloaded from the truck and delivered via handcart. The trucks used by Shri Prashant Jain for these deliveries came from Kalamboli Steel Market.
- f) He further stated that invoices where the delivery mode is mentioned as 'Vehicle' and accompanied by e-waybills are goods delivered to Khetwadi or Kalamboli Steel Market by truck.
- g) On being asked who raised the e-waybills, arranged the transport, and bore its cost, he stated that all e-waybills for the stainless steel seamless pipes supplied by M/s Numet Alloys to M/s Evergreen Steel Corp were generated by M/s Numet Alloys. The transport was also arranged by them, and the cost of transport was borne by M/s Numet Alloys as per the terms of the invoice.
- h) On being asked from which locations the goods were delivered, he stated that goods delivered via 'Handcart' came to Khetwadi Steel Market by truck from Kalamboli. Goods delivered via 'Vehicle' were supplied from the warehouses of Shri Prashant Jain in Kalamboli Steel Market, mostly from the warehouse located at 1495, Road No. 17, Steel Market, Kalamboli-410218, and occasionally from Plot No. 1233, KWC, Road No. 14, Steel Market, Kalamboli, Navi Mumbai-410218. He further stated that in the steel industry, apart from registered addresses, various warehouses are also rented to store goods. He stated that invoices and e-waybills were raised either from the

registered address at Office No.2, 1st Floor, Plot No. 21, Manipar House, 1st Parsiwada, V P Road, Girgoan, Mumbai – 400004, or from the warehouse at 1423, Steel Market, Kalamboli, Maharashtra-410218, as per trade practice.

I. Statement dated 31.01.2025 of **Shri Jagdish Bishnoi**, proprietor of M/s Inox Steel (GSTIN 27ASJPB3999G1ZE), was recorded under Section 108 of the Customs Act, 1962 (**RUD-27**) wherein he stated, inter alia, that:

- a) He is the proprietor of M/s Inox Steel (GSTIN 27ASJPB3999G1ZE), located at 16, Floor-1, Plot-102, Pravin House, Shree Ram Mandir Marg, DurgadeviUdyan, 4th Kumbharwada, Mumbai-400004. He further stated that he has another firm, M/s Evershine Steel (GSTIN 27BMYPV3582K1ZU), in the name of his wife, Smt. Rameshwari Vishnoi, at the same location, but all work related to said firm is handled and managed by him. He primarily deals in trading of various steel products such as steel pipes, plates, sheets, and other material of various grades.
- b) On being asked whether he knows Shri Narpat Bokadia, Shri Rahul Bokadia, and Shri Prashant Jain, and to explain any relationship with them, he stated that he knows Shri Prashant Jain, owner of M/s Numet Alloys (GSTN 27AARFN6816E1ZY), who deals in various steel products, especially stainless steel seamless pipes of grades 304 and 316. He stated that he has purchased stainless steel seamless pipes of grades 304 and 316 from him. He further stated that he does not know Shri NarpatBokadia or Shri Rahul Bokadia.
- c) On being asked whether he has any business dealings with firms associated with Shri NarpatBokadia or Shri Rahul Bokadia, such as M/s Hi-Tech Stainless World, M/s Metal Port, M/s Steel Gems, or M/s Arihant Steel Exports, he stated that he has no knowledge of or association with any of these firms. He further clarified that he knows Shri Prashant Jain (Mobile No. 9969421971) and has purchased stainless steel seamless pipes of grades 304 and 316 from him.
- d) On being asked to provide details of the purchases made from Shri Prashant Jain or his associated firms, he stated that he has purchased a total of 94,623 kgs of stainless steel seamless pipes of grades 304 and 316 for M/s Evershine Steel, at a total invoice value of Rs. 3,83,67,993/- (as listed in table below), and 27,249 kgs of stainless steel seamless pipes for M/s Inox Steel, at a total invoice value of Rs. 1,05,84,376/- (as listed

in table below). He submitted duly signed copies of invoices, e-waybills, and ledgers related to these transactions.

Table - M/s Evershine Steel

Sr. No.	Invoice No.	Invoice Date	Quantity (Kgs)	Description of Goods as per Invoice	Amount (In Rs.)
1	NA/005/2023-24	03-06-2023	8,957	SS Pipe	35,40,702
2	NA/006/2023-24	03-06-2023	7,860	SS Pipe	31,07,058
3	NA/009/2023-24	27-06-2023	7,063	ss pipe	27,92,004
4	NA/11/2023-24	29-06-2023	526	ss smls pipe	2,08,086
5	NA/12/2023-24	29-06-2023	820	ss seamless pipe	3,48,124
6	NA/13/2023-24	29-06-2023	3,353	ss pipe	13,17,528
7	NA/42/2023-24	25-08-2023	2,975	ss seamless pipe	12,32,186
8	NA/43/2023-24	28-08-2023	1,853	ss seamless pipe	7,67,476
9	NA/44/2023-24	28-08-2023	2,107	ss seamless pipe	8,72,677
10	NA/47/2023-24	01-09-2023	2,450	ss seamless pipe	8,90,428
11	NA/45/2023-24	01-09-2023	1,986	ss seamless pipe	7,21,610
12	NA/46/2023-24	01-09-2023	2,496	ss seamless pipe	9,06,965
13	NA/56/2023-24	18-09-2023	1,552	ss seamless pipe	6,50,133
14	NA/55/2023-24	18-09-2023	2,961	ss seamless pipe	12,40,363
15	NA/54/2023-24	18-09-2023	1,865	ss seamless pipe	7,65,844
16	NA/53/2023-24	18-09-2023	6,227	ss smls pipe	26,08,490
17	NA/64/2023-24	29-09-2023	7,005	ss pipe	29,17,863
18	NA/65/2023-24	29-09-2023	6,810	ss pipe	28,36,637
19	NA/107/2023-24	29-09-2023	9,930	ss seamless pipe	39,01,894
20	NA/108/2023-24	29-12-2023	6,358	ss seamless pipe	29,98,434
21	NA/110/2023-24	13-01-2024	9,470	ss seamless pipe	37,43,491
			94,623		3,83,67,993

Table- (M/s Inox Steel)

Sr. No.	Invoice No.	Invoice Date	Quantity (Kgs)	Description of Goods as per Invoice	Amount (In Rs.)
1	NA/74/2023-24	16.10.2023	6,630	SS Pipe	28,16,424
2	NA/73/2023-24	16.10.2023	8,005	SS Pipe	34,00,524
3	NA/77/2023-24	18.11.2023	7,306	ss seamless pipe	16,26,786
4	NA/78/2023-24	18.11.2023	5,308	ss seamless pipe	27,40,642
			27,249		1,05,84,376

e) On being asked to explain the two types of delivery mentioned in the invoices ('Handcart' and 'Vehicle'), he stated that goods delivered via 'Handcart' were received

in Khetwadi Steel Market directly from the supplier's truck. This is a common market practice for small consignments, where goods sold to different buyers are delivered from the truck and carried using handcarts. The trucks used by Shri Prashant Jain for these deliveries came from Kalamboli Steel Market. Invoices where the delivery mode is mentioned as 'Vehicle' and accompanied by e-waybills refer to goods delivered via truck directly to the buyer, usually from Kalamboli Steel Market.

- f) On being asked who raised the e-waybills, arranged the transport, and bore its cost, he stated that all e-waybills for stainless steel seamless pipes supplied by M/s Numet Alloys to M/s Inox Steel and M/s Evershine Steel were generated by M/s Numet Alloys. The transport was arranged by them, and the cost of transport was borne by M/s Numet Alloys, as per the terms of the invoice.
- g) On being asked from which locations the goods were delivered, he stated that goods delivered via 'Handcart' came to Khetwadi Steel Market in trucks from Kalamboli, and were then unloaded and delivered by handcarts. Goods delivered via 'Vehicle' were supplied from warehouses of Shri Prashant Jain in Kalamboli Steel Market, mostly from the warehouse located at 1495, Road No. 17, Steel Market, Kalamboli-410218, and occasionally from Plot No. 1233, KWC, Road No. 14, Steel Market, Kalamboli, Navi Mumbai-410218. He further stated that in the steel industry, apart from registered addresses, various warehouses are also rented to store goods. Invoices and e-waybills were raised either from the registered address at Office No.2, 1st Floor, Plot No. 21, Manipar House, 1st Parsiwada, V P Road, Girgoan, Mumbai – 400004, or from the warehouse at 1423, Steel Market, Kalamboli, Maharashtra-410218, as per trade practice.
- m.** Statement dated 17.06.2025 of **ShriPankaj Shah**, partner in M/s Victor Steel Corporation (GSTIN 27AABFV2696N1ZH), was recorded under Section 108 of the Customs Act, 1962 (**RUD-28**) wherein he stated, inter alia, that:

- a) He is a partner in M/s Victor Steel Corporation (GSTIN 27AABFV2696N1ZH), along with Shri Manish Shah and Shri Vikas Shah. The office premises is located at 437, Somji Building, PatheBapurao Marg, Opposite Islampura Street, Mumbai-400004. He primarily deals in trading of various steel products such as steel pipes, plates, sheets,

and other material of various grades. He further stated that earlier the firm used to import steel products, but currently they are not in the import business. They do, however, export steel products based on requirements from time to time.

- b) On being asked whether he knows Shri Narpat Bokadia, Shri Rahul Bokadia, and Shri Prashant Jain, and to explain any relationship with them, he stated that he knows Shri Prashant Jain, owner of M/s Numet Alloys (GSTN 27AARFN6816E1ZY), who deals in various steel products, especially stainless steel seamless pipes of grades 304 and 316. He has purchased stainless steel seamless pipes of grades 304 and 316 from him. He further stated that he does not know Shri NarpatBokadia or Shri Rahul Bokadia.
- c) On being asked whether he has any business dealings with firms associated with Shri NarpatBokadia or Shri Rahul Bokadia, such as M/s Hi-Tech Stainless World, M/s Metal Port, M/s Steel Gems, or M/s Arihant Steel Exports, he stated that he has no knowledge of or association with any of these firms. He further clarified that he knows Shri Prashant Jain (Mobile No. 9969421971) and has purchased stainless steel seamless pipes of grades 304 and 316 from him.
- d) On being asked to provide details of the purchases made from Shri Prashant Jain or his associated firms, he stated that he has purchased a total of 21,260 kgs of stainless steel seamless pipes of grades 304 and 316 for M/s Victor Steel Corporation, at a total invoice value of Rs. 83,88,532/- (as listed in Table below). He submitted duly signed copies of invoices, e-waybills, and ledgers related to these transactions.

Table-M/s Victor Steel Corporation

Sr. No.	Invoice No.	Invoice Date	Quantity (Kgs)	Description of Goods as per Invoice	Amount (In Rs.)
1	NA/13/2021-22	13-07-2021	6,990	SS Seamless Pipes	27,92,730
2	NA/14/2021-22	13-07-2021	11,140	SS Seamless Pipes	44,85,566
3	NA/166/2022-23	10-01-2023	3,130	SS Seamless Pipes	11,10,236
			21,260		83,88,532

- e) On being asked who raised the e-waybills, arranged the transport, and bore its cost, he stated that all e-waybills were generated by M/s Numet Alloys. The transport was arranged by them, and the cost of transport was borne by M/s Numet Alloys, as per the terms of the invoice.

- f) On being asked from which locations the goods were delivered, he stated that invoices and e-waybills were raised either from the registered address at Office No.2, 1st Floor, Plot No. 21, Manipar House, 1st Parsiwada, V P Road, Girgoan, Mumbai – 400004, or from the warehouse at 1423, Steel Market, Kalamboli, Maharashtra-410218. However, the goods were delivered from warehouses of Shri Prashant Jain in Kalamboli Market, mostly from the warehouse located at 1495, Road No. 17, Steel Market, Kalamboli-410218, where he used to keep stock of stainless steel seamless pipes.
- n. Statement dated 17.06.2025 of **ShriHartik Shah**, partner in M/s Dilip Pipes and Tubes (GSTIN 27AAPFD9227M1ZQ), was recorded under Section 108 of the Customs Act, 1962 (**RUD-29**) wherein he stated, inter alia, that:
- i. On being asked to briefly introduce himself and state the nature of work he does, he stated that his business is primarily related to the steel industry. He is a partner in M/s Dilip Pipes and Tubes (GSTIN 27AAPFD9227M1ZQ), along with Smt. Manjula Devi Shah (mother) and Shri Nainjilal Doshi. The office premises is located at 82, Ganesh Bhavan, Ardeshir Dady Street, Ground Floor, Mumbai-400004. He primarily deals in trading of various steel products such as steel pipes, plates, sheets, and other material of various grades.
 - ii. On being asked whether he knows Shri Narpat Bokadia, Shri Rahul Bokadia, and Shri Prashant Jain, and to explain any relationship with them, he stated that he does not know Shri NarpatBokadia or Shri Rahul Bokadia. He stated that he knows Shri Prashant Jain, who is owner of M/s Numet Alloys (GSTN 27AARFN6816E1ZY), who deals in various steel products, especially stainless steel seamless pipes of grades 304 and 316. He has purchased stainless steel seamless pipes of grades 304 and 316 from him.
 - iii. On being asked whether he has any business dealings with firms associated with Shri NarpatBokadia or Shri Rahul Bokadia, such as M/s Hi-Tech Stainless World, M/s Metal Port, M/s Steel Gems, or M/s Arihant Steel Exports, he stated that he has no business association with any of these firms. He further reiterated that he knows Shri Prashant Jain as he has purchased stainless steel seamless pipes of grades 304 and 316 from him.
 - iv. On being asked to provide details of the purchases made from Shri Prashant Jain or his associated firms, he stated that he has purchased a total of 28,395 kgs of stainless

steel seamless pipes of grades 304 and 316 for M/s Dilip Pipes and Tubes, at a total invoice value of Rs. 99,04,403/-. He submitted duly signed copies of invoices, e-waybills, and ledgers related to these transactions (as listed in Table below).

Table- M/s Dilip Pipes and Tubes

Sr. No.	Invoice No.	Invoice Date	Quantity (Kgs)	Description of Goods as per Invoice	Amount (In Rs.)
1	NA/162/2022-23	31-12-2022	12,642	SS Seamless Pipes	44,09,502
2	NA/163/2022-23	03-01-2023	15,753	SS Seamless Pipes	54,94,901
			28,395		99,04,403

- v. On being asked who raised the e-waybills, who arranged the transport, and who bore its cost, he stated that all e-waybills were generated by M/s Numet Alloys, and the transport was arranged by them. The cost of transport was borne by M/s Numet Alloys, as per the terms of the invoice.
- vi. On being asked from which location the goods were delivered to his firm, he stated that invoices and e-waybills were raised from Shri Prashant Jain's warehouse at 1423, Steel Market, Kalamboli, Maharashtra-410218. However, as informed by his staff, the goods were delivered from another warehouse of Shri Prashant Jain in Kalamboli Market, located at 1495, Road No. 17, Steel Market, Kalamboli-410218, where stock of stainless steel seamless pipes was kept.
- o. Statement dated 18.06.2025 of **ShriKamlesh Shah**, Proprietor of M/s Pratham Steel (GSTIN 27AIIPS7041M1ZO), was recorded under Section 108 of the Customs Act, 1962 (**RUD-30**) wherein he stated, inter alia, that:
- He is Proprietor of M/s Pratham Steel (GSTIN 27AIIPS7041M1ZO), with office premises at Shop No. 34, Badrikashram Building, 2nd Khetwadi Lane, Mumbai-400004. He primarily deals in trading of various steel products such as steel pipes, plates, sheets, and other material of various grades.
 - On being asked whether he knows Shri Narpat Bokadia, Shri Rahul Bokadia, and Shri Prashant Jain, and to explain any relationship with them, he stated that he does not know Shri NarpatBokadia or Shri Rahul Bokadia. He stated that he knows Shri

Prashant Jain, who is owner of M/s Numet Alloys (GSTN 27AARFN6816E1ZY), who deals in various steel products, especially stainless steel seamless pipes of grades 304 and 316. He has purchased stainless steel seamless pipes of grades 304 and 316 from him.

- c) On being asked whether he has any business dealings with firms associated with Shri NarpatBokadia or Shri Rahul Bokadia, such as M/s Hi-Tech Stainless World, M/s Metal Port, M/s Steel Gems, or M/s Arihant Steel Exports, he stated that he has no business association with any of these firms. He reiterated that he knows Shri Prashant Jain, from whom he purchased stainless steel seamless pipes of grades 304 and 316.
- d) On being asked to provide details of the purchases made from Shri Prashant Jain or his associated firms, he stated that he has purchased a total of 36,663 kgs of stainless steel seamless pipes of grades 304 and 316 for M/s Pratham Steel, at a total invoice value of Rs. 1,62,16,075/-. He submitted duly signed copies of invoices, e-waybills, and ledgers related to these transactions (as listed in Table below). The delivery modes were both “Handcart” and “Vehicle,” depending on the size and location of the delivery.

Table - M/s Pratham Steel

Sr. No.	Invoice No.	Invoice Date	Quantity (Kgs)	Description of Goods as per Invoice	Amount (In Rs.)	Mode
1	NA/82/2023-24	25-11-2023	9530	SS Seamless Pipes	37,33,473	Vehicle
2	NA/84/2023-24	29-11-2023	1566	SS Seamless Pipes	8,68,504	Handcart
3	NA/85/2023-24	29-11-2023	10159	SS Seamless Pipes	44,08,806	Vehicle
4	NA/99/2023-24	21-12-2023	2546	SS Seamless Pipes	15,92,941	Handcart
5	NA/100/2023-24	21-12-2023	2733	SS Seamless Pipes	14,92,451	Handcart
6	NA/103/2023-24	26-12-2023	4581	SS Seamless Pipes	18,63,345	Handcart
7	NA/104/2023-24	27-12-2023	1960	SS Seamless Pipes	7,97,240	Handcart
8	NA/105/2023-24	27-12-2023	2041	SS Seamless Pipes	8,30,065	Handcart
9	NA/106/2023-24	27-12-2023	1547	SS Seamless Pipes	6,29,250	Handcart
			36,663		1,62,16,075	

- e) On being asked to explain the difference between Handcart and Vehicle deliveries, he stated that invoices mentioning “Handcart” refer to goods delivered in Khetwadi Steel Market directly from the supplier’s truck, where buyers pick up small consignments using handcarts. The invoices mentioning “Vehicle” are accompanied by e-waybills and refer to goods delivered from Kalamboli warehouses via trucks, as arranged by Shri Prashant Jain.
- f) On being asked who raised the e-waybills, who arranged the transport, and who bore its cost, he stated that the e-waybills were raised by M/s Numet Alloys, and transport was arranged and borne by them.
- g) On being asked from which location the goods were delivered to his firm, he stated that goods marked “Handcart” were delivered from trucks coming from Kalamboli Steel Market, while goods marked “Vehicle” were delivered from Shri Prashant Jain’s warehouses, mostly from 1495, Road No. 17, Steel Market, Kalamboli-410218. Invoices and e-waybills were generally raised from the warehouse at 1423, Steel Market, Kalamboli, Maharashtra-410218.
- p. Statement dated 09.09.2025 of **Shri Ketan Mahendra Dagha**, Prop. of CHA firm M/s Mudrra Logistics, was recorded under Section 108 of the Customs Act, 1962 (**RUD-31**) wherein he stated, inter alia, that:
- a) During 2016, they had worked for clearing import consignments of the Shri NarpatBokadiya in his firm namely M/s Metal Port. Further, he stated that, they had provided Customs Clearing services i.e. filing import Bill of entry, customs clearances to M/s Hi Tech Stainless World from around 2021. He further stated that since around April, 2025, they have closed their business with M/s Hi Tech Stainless World.
- b) On being asked, he stated that during the year around 2017, the consignments for the firm namely M/s Metal Port were intercepted by DRI. Therefore, before starting work with M/s Hi Tech Stainless World, they discussed verbally with Shri NarpatBokadiya that why he is starting in another firm, and what happened about final outcome in the case of M/s Metal Port. Shri NarpatBokadia informed them that a Show Cause Notice has been issued in the case of M/s Metal Port and that in the case of M/s Metal Port, they already have finished stock equivalent to their

export obligation discharge which is under Seizure and had made a pre-deposit of Rs. 1 Crore to the Customs department, to prove that if anything wrong happens they shall pay their liability immediately. Since, Shri NarpatBokadiya insisted his genuineness to them, Shri Ketan MahendraDagha came into a view that he may be genuine and therefore, again started working with him. However, when DRI again intercepted the consignment of the same person in the case of M/s Hi Tech Stainless World, he stopped working with Shri NarpatBokadiya since around April, 2025 stating that he only works with genuine clients.

- c) On being asked about the procedure for facilitation in customs clearance, he stated that they receive all the documents pertaining to import of the said firm in their mail. In case of any query, they used to coordinate with the owner of the said firm namely Shri Narpat Bokadiya. Shri NarpatBokadiya is the concerned person on whose direction they prepared checklist, Bill of entry and other required documents for the goods imported by M/s Hi Tech Stainless World. They received mail from the said firm about the arrival of goods, imported by M/s Hi Tech Stainless World.
- d) They had no knowledge of goods being diverted by M/s Hi Tech Stainless World in local market, as their work was limited to file Bill of Entry and expedite clearance. After completing the Customs formalities, they used to load the cargo at concerned CFS as per their (M/s Hi Tech Stainless Steel) standing instruction to their nominated transporter Shri Ravikumar Shivaji Andhale (M/s GPR Logistics, Mob: 9819894979).
- e) He knew both the persons Shri Prashant Jain & Shri Rahul Bokadiya. Upon being asked he stated that he had met first & last time with Shri Prashant Jain in the year around 2024, during the examination of import consignment of M/s Hi Tech Stainless World by Marine & Preventive, Mumbai at All Cargo CFS, as he (Shri Prashant Jain) was authorised by Shri Narpat Bokadiya, for assistance in the examination of import consignment on behalf of M/s Hi Tech Stainless World. Upon being further asked he stated that as Shri Rahul Bokadiya is son of Shri Narpat Bokadiya, he used to coordinate with them in absence of Shri NarpatBokadiya for clearance of import consignment.

q. Statement dated 10.09.2025, of **Shri Ravikumar Shivaji Andhale**, Prop. of M/s GPR Logistics was recorded under Section 108 of the Customs Act, 1962 (**RUD-32**) wherein he stated, inter alia, that:

- a) They have provided Transportation Service to M/s Hi Tech Stainless World with whom they have been working with since 2021. Before that they had also worked with the firm M/s Metal Port.
- b) He further stated that usually he took loaded container from CFS and transported the same to factory premises of M/s Hi Tech Stainless World. In case when asked by them, he also transported loaded container to Kalamboli. He did not know where the loaded container was exactly transported in Kalamboli, as they asked him to place his truck near Disma Potia Kanta, Kalamboli. Thereafter, one of their employee Shri Umesh Shetty took the loaded truck to any plot in Kalamboli, where they wanted the delivery. Upon being further asked he stated that he does not know Plot Number in Kalamboli, where the goods were finally destined.
- c) In the year around 2016, He met Shri Rahul Bokadia through market. Thereafter, he started working with them. He worked with them with their firm M/s Metal Port and now working with them with their firm M/s Hi Tech Stainless World. He used to coordinate with Shri Umesh Shetty regarding transportation of goods. Upon being further asked he stated that he did not know Shri Narpat Bokadia & Shri Prashant Jain as only Shri Rahul Bokadia and Shri Umesh Shetty used to call him for transportation.
- d) On being asked about the procedure followed by him, he stated that, once the container gets Customs clearance after import, he received call from CHA Shri Ketan Dagha (M/s Mudrra Logistics) to take the container from CFS. Thereafter, he received E-way bill from M/s Hi Tech Stainless World on his mail id i.e. gprlogistic89@gmail.com from their mail id hitechstainless123@gmail.com. After that Shri Rahul Bokadia or Shri Umesh Shetty used to call him for informing him to transport the goods either in their factory in Dahisar Mori or in Kalamboli. Upon being further asked he stated that the E-way bills provided to him through e-mail always consisted destination address of Factory premises in

Dahisar Mori, however, many times the goods were delivered to Kalamboli as per their instructions during telephonic conversation.

- e) He was not aware about the import made by M/s Hi Tech Stainless World, or about Advance Authorisation. He further stated that, he does not transport for the export consignments and that he only transported containerized cargo and did not transport loose cargo.
- f) He did not know anything about the firms namely M/s A to Z Metal Cutting Service or M/s Steel Gems.

8. PROVISIONAL RELEASE OF THE SEIZED GOODS:

- a. During the search dated 14.11.2024 at the Plot No. 1776, Kalamboli Street Market, Road No. 22, Kalamboli, Navi Mumbai – 410218 pertaining to Shri Rakesh Bhandari, Proprietor of M/s. Rely Metal Alloys Inc and manager of M/s. Bhandari Metal and Tubes, 19,496 kgs of the diverted goods ‘Stainless Steel Seamless Pipes’ imported vide bill of entry no. 6232814 dated 20.10.2024 were found. The said goods were handed over under Supurdnama dated 14.11.2024 and **subsequently seized vide seizure memo dated 26.11.2024.**
- b. Further, search was conducted at factory premises of M/s. Hi Tech Stainless World located at Shed No. 2, Rangara Compound, ShilPhata Road, Adivli, Kiravli, Panvel, Maharashtra – 400612 under panchnama dated 14.11.2024. During the said search, goods as mentioned in Annexure-A of the panchnama were found and handed over under Supurdnama dated 14.11.2024 and **subsequently seized vide seizure memo dated 07.01.2025.**
- c. The good detained under panchnamas dated 14.11.2024 were seized vide seizure memorandum dated 26.11.2024 and 07.01.2025 respectively. Further, vide **letter dated 23.12.2024, HTSW had requested for provisional release of the goods seized under the aforesaid Seizure Memorandum dated 26.11.2024 and 07.01.2024.** DRI, MZU vide letter dated 14.01.2025 had forwarded the request to the competent authority for necessary action at their end. The Assistant Commissioner of Customs, Nhava Sheva-III, JNCH vide order dated 08.04.2025 (**RUD-33**) issued vide F. No. CUS/APR/INV/46/2025-Group 4 had ordered for provisional release of the

goods under Section 110A of the Customs Act, 1962. The conditions for the provisional release of the impugned goods were as follows:

- i. Execute a bond of Rs. 12,00,00,000/- (Rs. Twelve Crore Only) with an undertaking that the seized goods shall not be exported under the Advance Authorisation Scheme.*

9. During the course of investigation Shri Narpat Bokadia, Shri Prashant Jain and Shri Rahul Bokadia filed the Anticipatory Bail Applications (ABA):

- a.** Shri Narpat Bokadia, filed the Anticipatory Bail Applications (ABA) No. 102394 of 2024 at the Hon'ble Court of Session for Greater Bombay which was rejected. Consequently, Shri Narpat Bokadia filed ABA No. 3422 of 2024 in the Hon'ble High Court of Bombay which is still pending as on date.
- b.** Shri Prashant Jain filed the ABA No. 2395 of 2024 at the Hon'ble Court of Session for Greater Bombay which was accepted by the Ld. Court on the condition that in the event of the arrest of the applicant namely Prashant Jain by the respondent, he shall be released on bail on his executing P. R. Bond in the sum of Rs. 1,00,000/- with one or two sureties in the like amount. Shri Prashant Jain, son-in-law of Shri Narpat Bokadia, was arrested on 13.12.2024 and released on bail and conditions as per Hon'ble Session Court, Bombay's order dated 07.12.2024.
- c.** Shri Rahul Bokadia filed the ABA No. 2393 of 2024 at the Hon'ble Court of Session for Greater Bombay which was accepted by the Ld. Court on the condition that in the event of the arrest of the applicant namely Rahul Narpat Bokadia by the respondent, he shall be released on bail on his executing P. R. Bond in the sum of Rs. 1,00,000/- with one or two sureties in the like amount. Shri Rahul Bokadia, son of Shri Narpat Bokadia, was arrested on 13.12.2024 and released on bail and conditions as per Hon'ble Session Court, Bombay's order dated 07.12.2024.

10. LEGAL PROVISIONS

Relevant provisions of law relating to import of goods in general, the policy and rules relating to the import under the provisions of the Customs Act, 1962 and other laws for the time being in force are summarized as under:

13.1 Foreign Trade (Development and Regulation) Act, 1992:

Section 11 (1) of the Foreign Trade (Development and Regulation) Act, 1992 states no export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made thereunder and the foreign trade policy for the time being in force.

13.2 Foreign Trade (Regulation) Rules, 1993:

- a) *Rule 11 of the Foreign Trade (Regulation) Rules, 1993 stipulates inter-alia that on the importation into any custom port of any goods, whether liable to duty or not, the owner of such goods shall in the bill of entry or any other documents prescribed under the Customs Act, 1962 state the value, quality and description of such goods to the best of his knowledge and belief and shall subscribe a declaration of the truth of such statement at the foot of such bill of entry or any other document.*
- b) *Rule 14 of the Foreign Trade (Regulation) Rules 1993, provides inter-alia, that (i) no person shall make sign or use or cause to be made, signed or used any declaration, statement or document for the purpose of obtaining any license or importing or exporting any goods knowing or having reasons to believe that such declaration statement or document is false in any material particular (ii) no person shall employ any corrupt or fraudulent practice for the purposes of obtaining any license or importing or exporting any goods.*

13.3 Foreign Trade Policy, 2023:

(i) Para 4.02: Applicability of Policy & Procedures

Authorisation under this Chapter shall be issued in accordance with the Policy and Procedures in force on the date of issue of the Authorisation

(ii) Para 4.03: Advance Authorisation

(a) Advance Authorisation is issued to allow duty free import of input, which is physically incorporated in export product (making normal allowance for wastage). In addition, fuel, oil, catalyst which is consumed / utilized in the process of production of export product, may also be allowed.

(b) Advance Authorisation is issued for inputs in relation to resultant product, on the following basis:

(i) As per Standard Input Output Norms (SION) notified (available in Hand Book of Procedures);

OR

(ii) On the basis of self declaration as per paragraph 4.07 of Handbook of Procedures.

OR

(iii) Applicant-specific prior fixation of norm by the Norms Committee as per para 4.06 of Handbook of Procedures.

OR

(iv) On the basis of Self Ratification Scheme in terms of Para 4.06 of Foreign Trade Policy.

(iii) Para 4.05: Eligible Applicant / Export /Supply

(a) Advance Authorisation can be issued either to a manufacturer exporter or merchant exporter tied to supporting manufacturer.

(c) Advance Authorisation shall be issued for:

(i) Physical export (including export to SEZ)

(ii) Intermediate supply; and/or

(iii) Supply of goods to the categories mentioned in paragraph 7.02 (b), (c), (d), (e), (f) and (g) of this FTP.

(iv) Supply of 'stores' on board of foreign going vessel / aircraft, subject to condition that there is specific Standard Input Output Norms in respect of item supplied.

(iv) Para 4.08: Value Addition: -

Value Addition for the purpose of this Chapter (except for Gems and Jewellery sector for which value addition is prescribed in paragraph 4.37 of FTP) shall be:-

$A - B$

$VA = \frac{A - B}{B} \times 100$, where

B

A = FOB value of export realized / FOR value of supply received.

B = CIF value of inputs covered by Authorisation, plus value of any other input used on which benefit of DBK is claimed or intended to be claimed.

(v) Para 4.09: Minimum Value Addition: -

(i) Minimum value addition required to be achieved under Advance Authorisation is 15%

(vi) Para 4.13: Pre-import condition in certain cases: -

(i) DGFT may, by Notification, impose pre-import condition for inputs under this Chapter.

(ii) Import items subject to pre-import condition are listed in Appendix 4-J or will be as indicated in Standard Input Output Norms (SION).

(vii) Para 4.16: Actual User Condition for Advance Authorisation: -

Advance Authorisation and / or material imported under Advance Authorisation shall be subject to 'Actual User' condition. The same shall not be transferable even after completion of export obligation. However, Authorisation holder will have option to dispose of product manufactured out of duty-free input once export obligation is completed.

(viii) Para 4.17: Validity Period for Import and its Extension

Validity period for import under Advance Authorisation shall be as prescribed in Handbook of Procedures

(ix) Para 4.21: Currency for Realisation of Export Proceeds.

i. Export proceeds shall be realized in freely convertible currency or in Indian Rupees as per para 2.53 of FTP, except otherwise specified. Provisions regarding realisation and non-realisation of export proceeds are given in paragraph 2.52, 2.53 and 2.54 of FTP.

(x) Para 4.22: Export Obligation Period and its Extension

Period for fulfillment of export obligation and its extension under Advance Authorisation shall be as prescribed in Handbook of Procedures

13.4 Handbook of Procedures, 2023:**(i) Para 4.10: Advance Authorisation for applicants with multiple units**

(i) Transfer of any duty free material imported or procured against Advance Authorisation from one unit of a company to another unit for manufacturing purpose shall be done with prior intimation to jurisdictional Customs Authority. Benefit of Input Tax Credit shall not be claimed on such transferred input.

(ii) Imported duty free inputs can be taken from the port / domestic supplier's premises to the factory or the premises of the authorisation / co-

authorisation holder or the factory of the supporting manufacturer (whose name is endorsed in the authorisation or allowed by the Jurisdictional Customs authority). However, such duty free material imported or procured against Advance Authorisation can also be taken from the port directly to the project site of the project authority, subject to furnishing a bond to the customs authority at the port of import complying with the other provisions as per Department of Revenue guidelines, if any

(ii) Para 4.24: Amendment of Export item and inputs

(i) An application for amendment of an export item or input or quantity of input under SION or under ad-hoc Norms shall be filed online in ANF 4B.

(ii) Applicant would give justification for seeking amendment and Regional Authority would consider it with specific approval of Head of Office. In case of any major change in input or request for more wastage to that allowed under SION or ad-hoc norm, same should be referred to Norms Committee for ratification

(iii) Para 4.33: Facility of Supporting Manufacturer/Jobber/co-licensee

(a) Imported material may be used in any unit of holder of Advance Authorisation subject to condition of paragraph 4.10 of this Handbook or jobber / supporting manufacturer, provided same is endorsed on authorisation by Regional Authority. If applicant desires to have name of any manufacturer or jobber added to authorisation, he may apply. Such endorsement shall be mandatory where prior import before export is a condition for availing Advance Authorisation scheme and authorisation holder desires to have material processed through any other manufacturer or jobber.

(b) Upon such endorsement made by Regional Authority, authorisation holder and co-authorisation holder shall jointly and severally be liable for completion of EO. Any one of co-authorisation holders may import goods in his name or in joint names. BG/LUT shall also be furnished in their joint names.

(c) If authorisation holder is registered under GST Act, he has an option of getting names of jobber endorsed by jurisdictional Customs authority as per CGST/SGST/UT GST Rules in lieu of Regional Authority's endorsement. In case manufacturer exporter holding authorisation is not registered / not required to be registered under GST Act, job work may be allowed after endorsement of supporting manufacturer's name in the authorisation from Regional Authority concerned. However, authorisation holder shall be solely responsible for imported items and fulfilment of Export Obligation

(iv) Para 4.37: Enhancement/Reduction in the value of Advance Authorisation

(a) In respect of an Advance Authorisation, Regional Authority concerned (as per their financial powers) may consider a request:

- (i) for enhancement / reduction in CIF value of Advance Authorisation;*
- (ii) Enhancement/ reduction in CIF value, quantity of inputs, FOB value and quantity of exports of an Advance Authorisation. However, Value Addition after such enhancement does not fall below minimum Value Addition stipulated (for the export product) in FTP and HandBook of Procedures laid there under and there is no change in input-output norms and FTP under which Advance Authorisation was issued.*

(c) Application for the enhancement in CIF or FOB value of Authorisation /reduction in the value of Authorisation / EOP Extension / Revalidation of Authorisation shall be filed online in ANF 4D to concerned Regional Authority.

(v) Para 4.39: Validity period for import and Revalidation of Authorisation

(a) Validity period for import of Advance Authorisation shall be 12 months from the date of issue of Authorisation.

(b) Validity of Advance Authorisation for supplies under Chapter-7 of FTP shall be co-terminus with contracted duration of project execution or 12months from the date of issue of Authorisation, whichever is later.

(c) For Advance Authorisations not covered under Para 4.39(b) above, only one revalidation for twelve months from expiry date shall be allowed. No further revalidation would be allowed for such authorisations. Applications for any such revalidation may be submitted online to the concerned Regional Authority.

(vi) Para 4.40: Export Obligation (EO) Period and its Extension

(a) Period for fulfilment of export obligation under Advance Authorisation shall be 18 months from the date of issue of Authorisation. Period of EO fulfilment under an Advance Authorisation shall commence from date of issue of Authorisation, unless otherwise specified.

(b) In cases of supplies to projects in India under Chapter-7 of FTP or projects abroad, the Export Obligation period shall be co- terminus with contracted duration of the project execution or 18 months whichever is more.

(e) Regional Authority may consider a request of Advance Authorisation holder for one extension of EO period upto six months from the date of expiry of EO period subject to the payment of composition fee as prescribed hereunder:

Authorisation holder will have to submit a self - declaration to RA stating that unutilised imported/domestically procured inputs are available with the applicant.

(vii) Para 4.41: Provisional clearance of export consignment

Customs may allow provisional clearance of export consignment as and when Authorisation holder produces documentary evidence of having applied for Export Obligation extension to concerned Regional Authority.

(viii) Para 4.43: Monitoring of Export Obligation

(a) Regional Authority, with whom undertaking is executed by Advance pg. 92 Authorisation holder, shall maintain a proper record in a master register indicating starting and closing dates of obligation period and other particulars to monitor EO. In addition, this information may be generated from Computer System and maintained in a book form.

(b) Within six months from the date of expiry of Export Obligation period, Authorisation holder shall file application online by linking details of shipping bills against the authorisation, failing which Regional Authority may initiate action as per FT (DR) Act by way of issuing Show-Cause Notice.

(c) In case of online filing of EODC application, Exporters shall link all exports online on DGFT system by linking file number / authorisation number with the relevant shipping bill numbers / bill of exports / invoices in case of deemed exports/Tax invoices for supplies prescribed under CGST/SGST/UT GST rules.

(e) e-BRC/ export realisations from RBI's EDPMS wherever available in DGFT IT system shall be linked with these shipping bills within six months from the date of expiry of export obligation/realisation or as per the time period prescribed for realization of foreign exchange by RBI. Regional Authority shall not take action for non linking/ submission of e-BRC/ export realisations from RBI's EDPMS wherever available in DGFT IT system before expiry of said period, provided other documents substantiating fulfilment of Export Obligation have been furnished by the exporter.

(f) In case Authorisation holder fails to complete Export Obligation or fails to submit relevant information / documents, Regional Authority shall enforce condition of Authorisation and Undertaking and also initiate penal action as per law including refusal of further authorisation to the defaulting exporter.

(ix) Para 4.46: Fulfilment of Export Obligation

Authorisation holder shall file online application in ANF 4F to Regional Authority concerned and upload prescribed documents in support of fulfilment of Export Obligation.

(x) Para 4.47: Redemption/No Bond Certificate.

(b) Export Obligation Discharge Certificate (EODC):

(i) On completion of exports and imports, the Authorisation holder shall submit online application in ANF-4F as in (a) (i) above. In such cases, if Export Obligation has been fulfilled, the Regional Authority may issue EODC / Redemption Certificate to Authorisation holder and forward a copy to the Customs authority at the port of registration of Authorisation indicating the same details of proof of fulfilment of Export Obligation as stated in paragraph(a) above evidencing fulfilment of Export Obligation.

(ii) Copy of EODC will also be endorsed by Regional Authority to Customs at the Port of Registration eventually through EDI mode thereby obviating the need for further calling of documents and its examination by concerned Customs Authority.

(c) Ordinarily, redemption of BG / LUT shall not preclude customs authority from conducting random checks and from taking action against Authorisation holder for any misrepresentation, misdeclaration and default detected subsequently as per the Customs Act.

(xi) Para 4.50: Payment of Customs Duty and Interest in case of Bonafide default in Export Obligation

(g) Payment of duty, interest and any dues for regularisation shall, however, be without prejudice to any other action that may be taken by Customs Authorities at any stage under Customs Act, 1962.

13.5 DGFT Notification No. 69/2023 dated 07th March, 2024:

2. Below para 4.18 of the FTP 2023, new para 4.18 (A) is inserted as follows:

“4.18A Importability of items under Advance Authorisation without mandatory Quality Control Orders (QCO)”

(i) Import of inputs under the advance authorisation without compliance to the mandatory QCOs shall be with pre-import condition. Such inputs shall be

utilised in the manufacturing of the export product and shall be exported under the same condition.

(v) the exemption form QCO will be available for physical export only and such exemption will not be allowed for deemed export for Advance Authorisation Holders.

4. The following sub-para is appended to the existing para 6.07 of FTP 2023:

“(k) Exemption from applicability of mandatory Quality Control Orders (QCOs) issued under the BIS Act, 2016, shall be provided to EOU on import of inputs which are required for export production. An undertaking to that effect will be submitted to the Customs authorities by the EOU at the time of importation and a copy of the same shall also be submitted to the Development Commissioner concerned. No DTA clearance of such inputs or goods manufactured made out of such inputs, are allowed. The exemption from QCO will be available for physical exports only and such exemption will not be allowed for deemed exports. This exemption is further subjected to para 2.03 (c) of FTP”

13.6 Notification No. 21/2023-Cus dated 01.04.2023

(iii) that the materials imported correspond to the description and other specifications where applicable mentioned in the authorisation and are in terms of para 4.12 of the Foreign Trade Policy and the value and quantity thereof are within the limits specified in the said authorisation;

(iv) that in respect of imports made before the discharge of export obligation in full, the importer at the time of clearance of the imported materials executes a bond with such surety or security and in such form and for such sum as may be specified by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, binding himself to pay on demand an amount equal to the duty leviable, but for the exemption contained herein, on the imported materials in respect of which the conditions specified in this notification are not complied with, together with interest at the rate of fifteen percent per annum from the date of clearance of the said materials;

(xii) that the said authorisation shall not be transferred and the said materials shall not be transferred or sold: Provided that the said materials may be transferred to a job worker for processing subject to complying with the conditions specified in the relevant goods and services tax provisions permitting transfer of materials for job work;

13.7 Steel and Steel Products (Quality Control) Order, 29th August 2024.

2. Application.— This Order shall apply to steel and steel products specified in column (3) of Schedule 1 and goods or articles specified in

column (2) of Schedule 2, annexed to this Order, except steel and steel products manufactured domestically for export which conform to any other specification required by a foreign buyer.

3. Goods and articles specified in column (2) of Schedule 2 against serial number 1 shall conform to the corresponding essential requirements specified in column (3) of the said Schedule under a Certificate of Conformity from the Bureau of Indian Standards in accordance with Scheme-IV of Schedule-II to the Bureau of Indian Standards (Conformity Assessment) Regulations, 2018.

(4). Goods and articles specified in column (2) of Schedule 2 against serial number 2 shall be made from the stainless steel as input material, specified in column (3) of Schedule 1, conforming to Indian Standards specified in column (2) of Schedule 1, bearing Standard Mark under a licence from the Bureau of Indian Standards in accordance with Scheme – I of Schedule – II to the Bureau of Indian Standards (Conformity Assessment) Regulations, 2018 and shall be accompanied with–

(a) the test certificate of the goods and articles specified in column (2) of Schedule 2 against serial number 2 with each consignment; and

(b) the test certificate bearing the Standard Mark of input material issued by the Bureau of Indian Standards certified manufacturer with each consignment.

6. **Penalty for contravention.** – Any person who contravenes any of the provisions of this Order shall be punishable under section 29 of the Bureau of Indian Standards Act, 2016 (11 of 2016).

Schedule 2

Sl. No.	Goods and articles	Essential Requirements/Clause	ITC (HS) Code	Date of Implementation
(1)	(2)	(3)	(4)	(5)
2.	Stainless steel pipes and tubes.	Sub-paragraph (4) of paragraph 3	73041110	With immediate effect.

13.8 The Customs Act, 1962 read with Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018, (as amended):

i) **Section 2. Definitions:** In this Act, unless the context otherwise requires-

(2) **“assessment”** means determination of the dutiability of any goods and the amount of duty, tax, cess or any other sum so payable, if any, under this Act or under the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act) or under any other law for the time being in force, with reference to-

- (a) the tariff classification of such goods as determined in accordance with the provisions of the Customs Tariff Act;*
- (b) the value of such goods as determined in accordance with the provisions of this Act and the Customs Tariff Act;*
- (c) exemption or concession of duty, tax, cess or any other sum, consequent upon any notification issued therefor under this Act or under the Customs Tariff Act or under any other law for the time being in force;*
- (d) the quantity, weight, volume, measurement or other specifics where such duty, tax, cess or any other sum is leviable on the basis of the quantity, weight, volume, measurement or other specifics of such goods;*
- (e) the origin of such goods determined in accordance with the provisions of the Customs Tariff Act or the rules made thereunder, if the amount of duty, tax, cess or any other sum is affected by the origin of such goods;*
- (f) any other specific factor which affects the duty, tax, cess or any other sum payable on such goods, and includes provisional assessment, self-assessment, re-assessment and any assessment in which the duty assessed is nil;*

(41) "value", in relation to any goods, means the value thereof determined in accordance with the provisions of sub-section (1) or sub-section (2) of section 14;

(26) "importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes any owner, beneficial owner or any person holding out to be the importer.

(39) "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113;

ii) Section 17. Assessment of Duty:

(1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.

(2) The proper officer may verify the entries made under section 46 or section 50 and the self-assessment of goods referred to in sub-section (1) and for this purpose,

examine or test any imported goods or export goods or such part thereof as may be necessary.

Provided that the selection of cases for verification shall primarily be on the basis of risk evaluation through appropriate selection criteria.

(3) For the purposes of verification under sub-section (2), the proper officer may require the importer, exporter or any other person to produce any document or information, whereby the duty leviable on the imported goods or export goods, as the case may be, can be ascertained and thereupon, the importer, exporter or such other person shall produce such document or furnish such information.

(4) Where it is found on verification, examination or testing of the goods or otherwise that the self- assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.

(5) Where any re-assessment done under sub-section (4) is contrary to the self-assessment done by the importer or exporter and in cases other than those where the importer or exporter, as the case may be, confirms his acceptance of the said re-assessment in writing, the proper officer shall pass a speaking order on the re-assessment, within fifteen days from the date of re-assessment of the bill of entry or the shipping bill, as the case may be.

iii) Section 46. Entry of goods on importation:

(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting electronically on the customs automated system to the proper officer a bill of entry for home consumption or warehousing 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:

Provided further that if the importer makes and subscribes to a declaration before the proper officer, to the effect that he is unable for want of full information to furnish all the particulars of the goods required under this sub-section, the proper officer may, pending the production of such information, permit him, previous to the entry thereof:

(a) to examine the goods in the presence of an officer of customs, or

(b) to deposit the goods in a public warehouse appointed under section 57 without warehousing the same.

(2) Save as otherwise permitted by the proper officer, a bill of entry shall include all the goods mentioned in the bill of lading or other receipt given by the carrier to the consignor.

(3) The importer shall present the bill of entry under sub-section (1) before the end of the day (including holidays) preceding the day on which the aircraft or vessel or vehicle carrying the goods arrives at a customs station at which such goods are to be cleared for home consumption or warehousing:

Provided that the Board may, in such cases as it may deem fit, prescribe different time limits for presentation of the bill of entry, which shall not be later than the end of the day of such arrival:

Provided further that a bill of entry may be presented at any time not exceeding thirty days prior to] the expected arrival of the aircraft or vessel or vehicle by which the goods have been shipped for importation into India:

Provided also that where the bill of entry is not presented within the time so specified and the proper officer is satisfied that there was no sufficient cause for such delay, the importer shall pay such charges for late presentation of the bill of entry as may be prescribed.

(4) The importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, and such other documents relating to the imported goods as may be prescribed.

(4A) The importer who presents a bill of entry 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.*

(5) If the proper officer is satisfied that the interests of revenue are not prejudicially affected and that there was no fraudulent intention, he may permit substitution of a bill of entry for home consumption for a bill of entry for warehousing or vice versa.

The same has been mentioned in Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018.

iv) Section 111. Confiscation of improperly imported goods, etc.

The following goods brought from a place outside India shall be liable to confiscation:

(d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;

(o) Any goods exempted subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer.

v) Section 112. Penalty for improper importation of goods, etc:

Any person,

(a) 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 111, or abets the doing or omission of such an act, or

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other

manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111, shall be liable, -

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten percent of the duty sought to be evaded or five thousand rupees, whichever is higher:

Provided that where such duty as determined under sub-section (8) of section 28 and the interest payable thereon under section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five percent of the penalty so determined;

(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty not exceeding the difference between the declared value and the value thereof or five thousand rupees, whichever is the greater;

(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty [not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest;

(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest.

vi) 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.

vii) Section 121. Confiscation of sale-proceeds of smuggled goods

Where any smuggled goods are sold by a person having knowledge or reason to believe that the goods are smuggled goods, the sale proceeds thereof shall be liable to confiscation.

viii) Section 124. Issue of show cause notice before confiscation of goods, etc.

No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person—

(a) is given a notice in writing with the prior approval of the officer of Customs not below the rank of an Assistant Commissioner of Customs, informing him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;

(b) is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and

(c) is given a reasonable opportunity of being heard in the matter:

Provided that the notice referred to in clause (a) and the representation referred to in clause (b) may, at the request of the person concerned be oral.

Provided further that notwithstanding issue of notice under this section, the proper officer may issue a supplementary notice under such circumstances and in such manner as may be prescribed.

ix) Section 143. Power to allow Import or Export on execution of bonds in certain cases.

(1) *Where this Act or any other law requires anything to be done before a person can import or export any goods or clear any goods from the control of officers of customs and the 3 [Assistant Commissioner of Customs or Deputy Commissioner of Customs] is satisfied that having regard to the circumstances of the case, such thing cannot be done before such import, export or clearance without detriment to that person, the 3 [Assistant Commissioner of Customs or Deputy Commissioner of Customs] may, notwithstanding anything contained in this Act or such other law, grant leave for such import, export or clearance on the person executing a bond in such amount, with such surety or security and subject to such conditions as the 3 [Assistant Commissioner of Customs or Deputy Commissioner of Customs] approves, for the doing of that thing within such time after the import, export or clearance as may be specified in the bond.*

(3) *If the thing is not done within the time specified in the bond, the 3 [Assistant Commissioner of Customs or Deputy Commissioner of Customs] shall, without prejudice to any other action that may be taken under this Act or any other law for the time being in force, be entitled to proceed upon the bond in accordance with law.*

13.9 Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018, as amended.

(c) "bill of entry" means electronic integrated declaration accepted and a unique number generated and assigned to that particular bill of entry by the Indian Customs Electronic Data Interchange System, and includes its electronic records or print-outs;

Explanation.- For the purposes of this clause, the electronic record shall have the meaning assigned to it as in the Information Technology Act, 2000 (21 of 2000);

(d) "electronic integrated declaration" means particulars relating to the imported goods that are entered in the Indian Customs Electronic Data Interchange System;

4 (2). The bill of entry shall be deemed to have been filed and self-assessment completed when after entry of the electronic integrated declaration on the customs

automated system or by way of data entry through the service centre, a bill of entry number is generated by the Indian Customs Electronic Data Interchange System for the said declaration and the self-assessed copy of the Bill of Entry may be electronically transmitted to the authorised person or printed out at the service centre.

11. ANALYSIS AND FINDINGS OF INVESTIGATION:

a. This investigation report pertains to the investigation of the imports made under 02 Advance Authorisation Licenses bearing Advance Authorisation No. 0311027584 dated 04.10.2023 and 0311031146 dated 13.02.2024 issued by DGFT for Actual Use and Utilization of Export (Scheme Code: 03 Advance License). As per the advance authorisation the imported item is “Stainless steel Secondary Ex-Stock Seamless pipe/tube grade” of various grades and export item is “Stainless Steel Semi-Finished Design Perforated Strips/Sheet/Coils/Cut Coils Grade”. As per the investigation, the said importer Shri Narpat Bakodia, Karta of M/s Hi-Tech Stainless World does not carry any kind of manufacturing activity and diverts the goods imported under the Advance Authorisation to the local market and to fulfil the export obligation, they procure local scrap sheets and had them punched to make them look like perforated sheets/strips. It is pertinent to mention that no supporting manufacturer has been mentioned in the Advance Authorization Licenses and hence as per the actual use condition, the importer has not notified any job worker to DGFT.

b. As per the Advance Authorisation licenses the importer Shri Narpat Bakodia, Karta of M/s Hi-Tech Stainless World was authorised to import a total of 1320 MTs (660 MTs under each license) of “Stainless steel Secondary Ex-Stock Seamless pipe/tube grade” out of which they imported 626 MTs vide AA No. 0311027584 dated 04.10.2023 and 660 MTs vide AA No. 0311031146 dated 13.02.2024 which results in total import of 1286MTs.

As per the same Advance Authorisation licenses, the importer M/s Hi-Tech Stainless World was supposed to Export 263.48 MTs (131.74 MTs under each license) of “Stainless Steel Semi-Finished Design Perforated Strips/Sheet/Coils/Cut Coils Grade” to fulfil their export obligating which they failed to do so as they have exported 0 MTs of “Stainless

Steel Semi-Finished Design Perforated Strips/Sheet/Coils/Cut Coils Grade” against the imported items under AA No. 0311027584 dated 04.10.2023 and 0311031145 dated 13.02.2024 and diverted the imported goods to the local market.

c. Detection of live diversion of imported goods: Further, this modus of diversion of imported goods into local market was busted during the DRI surveillance on import consignment under BE No. 6232814 dated 20.10.2024 at Nhava Sheva. It revealed that 28,536 kgs of ‘Stainless Steel Secondary Seamless Pipes (Mix Size) Grade 304’ were moved to the importer’s factory post-clearance on 29.10.2024 using e-waybill 2418 5176 7034. On 08.11.2024, 19,496 kgs were sent via e-waybill 2018 5527 9562 under the pretext of job work to M/s A to Z Metal Cutting Services but were actually unloaded at 1495, Road No. 17, Steel Market, Kalamboli, not the address specified in the e-waybill. On 13.11.2024, those goods were picked up again without any job work and diverted to Plot No. 1776, Kalamboli Steel Market. The importer issued e-waybills for purported return of the same goods to Hi Tech Stainless World, but analysis showed no actual truck movement through ShilPhata Toll, indicating misdeclaration of movement. The investigation established the diverted 19,496 kgs were ultimately stored at Plot No. 1776, Kalamboli Steel Market, Navi Mumbai, in a godown belonging to Shri Rakesh Bhandari. During the Search dated 14.11.2024 at the Plot No. 1776, Kalamboli Street Market, Road No. 22, Kalamboli, Navi Mumbai – 410218 pertaining to Shri Rakesh Bhandari, **19,496 kgs of the diverted goods ‘Stainless Steel Seamless Pipes’ imported vide bill of entry no. 6232814 dated 20.10.2024 were found. The said goods were handed over under Supurdnama dated 14.11.2024 and subsequently seized vide seizure memo dated 26.11.2024.** Evidence obtained in this regard are as follows:

- a) Panchnama at the Plot No. 1776, Kalamboli Street Market, Road No. 22, Kalamboli, Navi Mumbai – 410218 and Statement and proof of payment submitted by Shri Rakesh Bhandari: In his statement, Shri Rakesh Suresh Bhandari, Proprietor in Rely Metalloys Inc. stated that for the materials brought on 13.11.2024 from Shri Prashant Jain, an order was placed 25 days prior for stainless steel pipes of Grade 304. Accordingly, payments of ₹30 lakhs, ₹15 lakhs, and ₹7 lakhs (Total 52 Lakhs) were made via cheques to Numet Alloys. He further stated that the invoice for the said material had not been generated as Shri Prashant Jain was not available. On seeing the tax invoices used for dispatch of

goods, he stated that Shri Prashant Jain might have manipulated the dispatch address and other details in order to conceal the actual origin of the materials. Shri Prashant Jain used to control and manage the delivery of goods from Plot No. 1495, Road 17, Kalamboli Steel Market to their warehouse.

- b) Statement of Shri Prashant Jain: As admitted by Shri Prashant Jain in his statement dated 16.11.2024 that Shri NarpatBokadia directed him to divert the said goods to Plot No. 1776, Kalamboli Steel Market, Road No. 22, Kalamboli – 410218, which belongs to Shri Rakesh Suresh Bhandari. No such job work was done on these goods. He further stated that he was aware that imported seamless stainless steel pipes cannot be diverted into the local market. Shri NarpatBokadia had instructed him to arrange a service provider to show it as Job Worker for cutting and straightening of imported Pipes. Shri Prashant Jain, contacted Shri Rizwan Shah, proprietor of M/s A to Z Metal Cutting Works and M/s A to Z Metal Cutting Services. Shri Prashant Jain as per instructions from Shri NarpatBokadia finalized the meagre rates for services as Rs. 1.5 per Kgs and told Shri Rizwan Shah that very few pipes will require cutting and straightening. As confirmed by Shri Rizwan Shah in his statement dated 16.11.2024, **no pipes were cut or straightened** by M/s A to Z Metal Cutting Works and M/s A to Z Metal Cutting Services. The same was confirmed by the employee of M/s A to Z Metal Cutting of Shri Arvind Kumar in his statement. The imported goods were diverted to local market under the guise of Job Work through M/s A to Z Metal Cutting Services. Shri NarpatBokadia directed Shri Prashant Jain to manage and coordinate the diversion of the said goods. Shri NarpatBokadia directed Shri Prashant Jain to sell the diverted goods in local market and generate sales invoices through various fictitious firms controlled by them such as M/s Numet Alloys. This was done to show the local transaction as genuine. The same was also corroborated by statements of workers of HTSW Shri Umesh Shetty and Shri Mahendar Yadav. This is further corroborated by statements of Job Worker Shri Rizwan Shah and Shri Arvind Kumar.
- c) Statement of Shri Rizwan Shah: In his statement, Shri Rizwan Shah, Proprietor in M/s A to Z Metal Cutting Works, job worker of M/s HTSW, stated that goods were received at their rented warehouse located at 1495, Road No. 17, Steel

Market, Kalamboli – 410218. Shri Prashant Jain used to coordinate with Shri Arvind Kumar, employees of M/s A 2 Z Metal Cutting Works. He stated that the delivery address in the e-way bill was Plot No. 1233, KWC, Road No. 14, Steel Market, Kalamboli – 410218, but the goods were actually unloaded at their rented warehouse located at 1495, Road No. 17, Steel Market, Kalamboli – 410218. Shri Prashant Jain instructed Shri Arvind Kumar only to unload the goods at their rented premises, and **no cutting services were intended to be performed**. He stated that goods unloaded at their rented premises were loaded again as per instructions from Shri Prashant Jain. All goods were loaded from the same premises and were not sent to the factory premises of Hi-Tech Stainless World, and that transportation and e-way bills were arranged solely by Hi-Tech Stainless World. He stated that Shri Prashant Jain never asked them to cut any pipes. The same has been corroborated and confirmed from the statement of Shri Arvind Kumar, Manager in M/s A to Z Metal Cutting Works.

- d. Proof of no value addition during job work: The diverted imported goods, as found during search at the premises of Shri Rakesh Bhandari, were not cut or straightened at all, as found during search.

d. Diversion of imported goods i.e. Stainless-Steel Seamless Pipes through Numet Alloys: The imported Stainless Steel Seamless Pipes by HTSW were sent to M/s A to Z Metal Cutting Works under the guise of Job Work were diverted and sold in local market through Numet Alloys. As per e-way bills it was shown that these goods are being sent for Job Work to M/s A to Z Metal Cutting Works at ‘Plot No. 1233, KWC, Road No. 14, Steel Market, Kalamboli-410218’. However, the said goods were unloaded at ‘1495, Road No. 17, Steel Market, Kalamboli-410218’. These goods were further diverted and sold by Numet Alloys.

The Numet Alloys raised the invoices and e-waybills either from its registered address at Office No.2, 1st Floor, Plot No. 21, Manipar House, 1st Parsiwada, V P Road, Girgoan, Mumbai – 400004, or from the warehouse at 1423, Steel Market, Kalamboli, Maharashtra-410218. However, the goods were supplied from warehouses located at 1495, Road No. 17, Steel Market, Kalamboli-410218 where the goods intended for diversion were stored under the guise of Job Work. This can be corroborated from the Tax

Invoices regarding sell of “SS Seamless Pipe” from Numet Alloys to the firms in local market along with the subsequent E-way bills and financial records as annexed with the statement of Shri Sunil Bishnoi, proprietor of M/s Evergreen Steel Corp, Shri Jagdish Bishnoi, proprietor of M/s Inox Steel & manager of M/s Evershine Steel, Shri Pankaj Shah, partner in M/s Victor Steel Corporation, Shri Hartik Shah, partner in M/s Dilip Pipes and Tubes & Shri Kamlesh Shah, Proprietor of M/s Pratham Steel. During investigation, the evidences of diversion of **4,04,710 Kgs of imported Stainless-Steel Seamless Pipes of grades 304/316 under Advance Authorisation in local market and sale by Numet Alloys to the firms** was found. The details regarding this quantity of diversion are listed below:

Table: Sales of M/s. Numet Alloys

Sr. No.	Firm Name	Stainless Steel Seamless Pipes (Kgs)
1.	Evergreen Steel Corp	1,96,520
2.	Inox Steel	27,249
3.	Evershine Steel	94,623
4.	Victor Steel Corporation	21,260
5.	Dilip Pipes and Tubes	28,395
6.	Pratham Steel	36,663
	Total	4,04,710

- e. Search was conducted at the factory premises of M/s. Hi Tech Stainless World located at Shed No. 2, Rangara Compound, ShilPhata Road, Adivli, Kiravli, Panvel, Maharashtra – 400612 under panchnama dated 14.11.2024. During the said search no stock of imported goods i.e. Stainless-Steel Seamless pipes, was found at the factory premises of M/s. Hi Tech Stainless World which make the subject goods untraceable. Further, as per the conditions of the Advance Authorisation goods imported under the AA No. 0311027584 dated 04.10.2023 and 0311031146 dated 13.02.2024 are only to be stored at the registered address mentioned in the Advance Authorisation which for M/s. Hi Tech Stainless World is Shed No. 2, Rangara Compound, ShilPhata Road, Adivli, Kiravli, Panvel,

Maharashtra – 400612. **However, no stock of imported goods found at the said premises. Furthermore, during search at the premises of the job-worker, M/s A to Z Metal Cutting Service, no stock of imported goods sent by HTSW were found. M/s. Hi Tech Stainless World had also not exported any goods to fulfil export obligations, which indicated that M/s. Hi Tech Stainless World has also diverted the remaining untraceable 861.794 MTs of goods imported under Advance Authorisation to local market.** Further evidence relied upon include:

- a. Panchnama drawn at the factory premises of M/s HTSW, which show that most of the machines are not working, manufacturing process in their factory involves the use of only Plasma Cutting Machines (having capacity to cut up to a maximum of 5 mm thickness).
- b. Statement of Shri Umesh Shetty, supervisor of HTSW, factory premises and Shri Mahendar Yadav, Steel and Iron cutting Machine Operator in HTSW who corroborated the same.
- c. Panchnama drawn at the premises of the job worker, M/s A to Z Metal Cutting Service, which show that no stock of HTSW was present there.
- f. During the search conducted at the factory premises of M/s. Hi Tech Stainless World located at Shed No. 2, Rangara Compound, ShilPhata Road, Adivli, Kiravli, Panvel, Maharashtra – 400612 under panchnama dated 14.11.2024, goods which were locally sourced and financed from the sales proceeds of the diverted goods just to fulfil the Export Obligation, as mentioned in Annexure-A to the said Panchanama were found and handed over under Supurdnama dated 14.11.2024 and subsequently seized vide seizure memo dated 07.01.2025 as the subject goods were liable for confiscation under section 121 of the Customs Act, 1962.
- g. **Sourcing of Stainless-Steel Scrap from local market to make export item instead of using imported goods:** The fulfil the export obligation, the Stainless Steel Scrap was purchased from local market and the export material i.e. Perforated Stainless Steel Sheets were prepared. The entity Numet Alloys was used to purchase this Scrap material from local market. This can be corroborated from statement of Shri Rahul Kumar Jain, proprietor of Kankratna Metal Industries along with the invoice no. KIC/072/23-24 dated 15.07.2023 via which

Numet Alloys brought S.S. Melting Scrap Grade 304 from Kanak Industrial Corporation, e-way bill no. 2616 1892 4708 dated 15.07.2025 and bank statement of Kanak Industrial Corporation showing total financial transactions of Rs. 12,65,692/- (same as the amount of invoice no. KIC/072/23-24 dated 15.07.2023) between them and Numet Alloys. Also via statement ShriMohan Kishnaram Prajapati, proprietor of M/s Ramdev Steel Engineering along with the multiple Tax Invoice, E-way Bills and financial statements duly annexed with the said statement. Shri Prashant Jain even disclosed that the material would be used by his father-in-law, Shri Narpat Bokadia, to make perforated sheets for export purposes. During investigation, proof of procurement of 81,137 Kgs of scrap purchased by Numet Alloys from these two firms, was obtained, which is listed below:

Sr. No.	Firm Name	Scrap Qty (Kgs)	Description of goods
1.	Kankratna Metal Industries	7,080	SS Scrap of Grade 304
2.	Ramdev Steel Engineering	74,057	Stainless Sheet Strips of Grade 304 of various sizes
	Total	81,137	

This clearly demonstrates that the imported goods were diverted in local market and the sale proceeds were utilized for procurement of stainless sheet strips of grade 304. M/s Numet Alloys was used as a front to sell diverted goods in local market and to procure locally manufactured scrap sheets from that sale proceeds in order to export in lieu of export obligation.

- h. During the investigation, it has been found that Account Number 008263300005046 in Yes Bank pertaining to M/s Hi Tech Stainless World has large of number of transactions that are unexplained and suspicious. There are 64 credit transactions of Rs. 6.83 crores from M/s Numet Alloys and 69 debit transactions of Rs. 9.29 Crores to M/s Numet Alloys (Bank Statement as **RUD-34**). HTSW and Numet Alloys have no business dealing with each other. Such huge transactions are nothing but rotation of money obtained by local sale of diverted goods in local market by M/s Numet Alloys and then the money is routed back to HTSW in the channel to fuel the import of the goods for the purpose of diversion.

i. The entire modus operandi for diversion of goods imported duty free under Advance Authorisation was devised and executed under instructions of Shri Narpat Bokadia, his son-in-law Shri Prashant Jain and his son Shri Rahul Bokadia who also assisted him in overall modus.

j During the search conducted at residence premises of Shri NarpatBokadia having address as Flat 2702, 27th Floor, Shreepati Towers, A wing, Pimpalwadi, V P Road Police Station, Mumbai – 400004, cash amount of Rs. 8,00,000/- (Rupees Eight Lakhs only) were also found. Shri NarpatBokadia failed to provide any explanation regarding the source of the said amount. Therefore, said amount was seized under section 110 of the Customs Act, 1962 under reasonable belief that this is sales proceeds of goods liable for confiscation under the Customs Act, 1962.

12. Investigation by Directorate General of GST Intelligence (DGGI), Mumbai Zonal Unit (MZU), Mumbai: Further, the matter was referred to Directorate General of GST Intelligence (DGGI), Mumbai Zonal Unit (MZU), Mumbai vide letter dated 25.07.2025 requesting to examine and consider investigation of the matter for GST related violations at their end. DGGI MZU letter vide F. No. DGGI/INT/MISC/210/2025-DD/AD-II-O/o Pr ADG-DGGI-ZU-Mumbai dated 27.10.2025 (**RUD-35**) forwarded the facts of the case which were established and the investigation conducted till date by them. To verify the supply chain, DGGI shortlisted entities on the basis of turnover, year-wise supply details, and addresses as reflected in e-way bills evidencing supplies made to M/s Numet Alloys. Findings emerging from the panchnamas, statements recorded, and documentary evidence seized during the search operations by DGGI are summarized as follows:

- a) M/s Seth Steelage Private Ltd. (GSTIN: 27AALCS1386H1Z0):
Value addition and price differences along with some discrepancies on supplies to M/s Numet Alloys could not be explained by accountant.
- b) M/s Bhandari Metal & Tubes (GSTIN: 27AAAFB4206D1Z5): Some goods from Numet Alloys were received without valid e-way bills/invoices (notably a consignment seized by DRI), with payment made by RTGS. Goods are often procured on verbal orders, with the supplier handling all e-way bill generation, suggesting lack of internal control and scope for accommodation billing.
- c) In view of the irregularities and contradictions noted, the statement of Shri Bhavaram, owner of Ramdev Warehouse, and the statement of supplier, M/s Seth

Steelage Private Limited (GSTIN: 27AALCS1386H1Z0), were recorded on 12.09.2025 and 17.09.2025 respectively. During his statement, Shri Ashok Seth, Director of M/s Seth Steelage Private Limited, failed to explain or substantiate the actual presence of imported goods allegedly supplied to M/s Numet Alloys. Any documentary evidence such as loading/unloading bills, or warehouse bills/receipts evidencing the storage of such goods were also not provided, as these bills were not raised by Ramdev Warehouse on record. The absence of these documents corroborates the suspicion regarding the genuineness of supply of goods claimed by M/s Seth Steelage Private Limited to M/s Numet Alloys.

- d) M/s Numet Alloys failed to appear before DGGI, MZU and sought an extension of fifteen working days. Subsequently, on 30.09.2025, Shri Prashant Jain, Partner of M/s. Numet Alloys, Appeared and tendered his oral evidence. Shri Prashant Jain failed not furnish any supporting weighment slips or itemized warehouse receipts for the goods allegedly received from M/s Seth Steelage or Ramdev Warehouse. In light of the above, he admitted that the supplies shown from M/s Seth Steelage Private Limited to M/s Numet Alloys during April–May 2024 were merely paper transactions without actual movement of goods and agreed to reverse the Input Tax Credit (ITC) availed in respect of the said transactions, along with applicable interest and penalty. Based on the above statement, it is found that the entire arrangement was structured to regularize the transaction under the guise of a valid business deal. However, the DRI intervened and seized the diverted goods.

13. The Additional Director General of Foreign Trade (DGFT), Mumbai vide letter dated 05.08.2025 has informed that the importer HTSW has been placed under Denied Entity List (DEL) vide order No. MUMMKDL25387 dated 09.07.2025.

14. The Competent Authority gave approval for extension of time limit for issuance of Show Cause Notice under Section 124 of the Customs Act, 1962, in terms of provisions under the Section 110 (2) of the Customs Act, 1962. The extension up to 25.11.2025 was conveyed vide letter dated 19.05.2025 issued by the Assistant Commissioner of Customs, Group 4/4A, Nhava Sheva-III, JNCH.

15. CONTRAVENTIONS

1. **BIS applicability**

Conditions of DGFT Notification No. 69/2023 dated 07th March 2024 vide which inputs imported by Advance Authorisation holders and EOUs, were exempted from mandatory Quality Control Orders (QCO), 2024 were violated by diverting the goods which were exempted from the mandatory Quality Control Orders (QCO) as they were imported under Advance Authorisation, to the local market and not fulfilling the Export obligation. This act of diversion of the goods not having mandatory QCO compliance to local market, makes these goods prohibited and hence liable for confiscation under Section 111(d) of Customs Act, 1962.

2. The goods imported under the 02 Advance Licenses bearing Advance Authorisation No. 0311027584 dated 04.10.2023 and 0311031146 dated 13.02.2024 for which they have not made the requisite exports to discharge their export obligation, constitute a violation of **section 111(o) of the Customs Act, 1962.**

3. a) **Section 11(1) of the Foreign Trade (Development & Regulation) Act, 1992, Rule 14 of the Foreign Trade (Regulation) Rules 1993, Conditions of Notification No.21/2023-Cus dated 01.04.2023 and para 4.22 of the FTP (2023)** as it failed to fulfil its export obligation within the prescribed time period of 18 months from the date of import in respect of the above mentioned 02 Advance Licenses as the importer has diverted the duty-free goods imported under advance authorisation to domestic market with the help of Numet Alloys.

b) **Conditions of Notification No.21/2023-Cus dated 01.04.2023, Para 4.03 & 4.16 of the FTP (2023), and para 4.10 & 4.33 of HBP (2023)** as it did not fulfil the actual user condition and delivered imported duty-free Stainless Steel Seamless Pipes to M/s. A to Z Metal Cutting Services, for processing form where goods without any processing were stored godown located at Plot No. 1776, Kalamboli Steel Market, Navi Mumbai belonging to Shri Rakesh Bhandari to imported Stainless-Steel Seamless Pipes to domestic market with the help of Numet Alloys.

16. **Confiscability of goods.**

a. Goods ‘Stainless Steel Secondary Seamless Pipes (Mix Size) Grade 304’ imported under BE No. 6232814 dated 20.10.2024 at Nhava Sheva were moved to the importer’s factory post-clearance on 29.10.2024 using e-waybill 2418 5176 7034. On 08.11.2024, 19,496 kgs were sent via e-waybill 2018 5527 9562 under the pretext of job work to M/s A to Z Metal Cutting Services but were actually unloaded at 1495, Road No. 17, Steel Market, Kalamboli, not the address specified in the e-waybill. On 13.11.2024, those goods were picked up again without any job work and diverted to Plot No. 1776, Kalamboli Steel Market. The importer issued e-waybills for purported return of the same goods to Hi Tech Stainless World, but analysis showed no actual truck movement through ShilPhata Toll, indicating misdeclaration of movement. The investigation established the diverted 19,496 kgs were ultimately stored at Plot No. 1776, Kalamboli Steel Market, Navi Mumbai, in a godown belonging to Shri Rakesh Bhandari. Accordingly, 19,496 kgs of the diverted goods ‘Stainless Steel Seamless Pipes (Mix Size) Grade 304’ imported vide bill of entry no. 6232814 dated 20.10.2024 are liable to confiscation under section 111(d) and 111(o) of the Customs Act, 1962. The goods already imported and diverted in local market are also liable for confiscation under Section 111(d) and 111(o) of Customs Act, 1962.

b. During the search conducted at factory premises of M/s. Hi Tech Stainless World located at Shed No. 2, Rangara Compound, ShilPhata Road, Adivli, Kiravli, Panvel, Maharashtra – 400612 under panchnama dated 14.11.2024, no stock of goods imported under Advance Authorisation No. 0311027584 dated 04.10.2023 and 0311031146 dated 13.02.2024 was and as the importer M/s. Hi Tech Stainless World has not exported any goods to fulfil the Export Obligation makes the 1266.504 MTs of goods out of total imported 1286 MTs untraceable. Accordingly, make them liable for confiscation under Section 111(d) and Section 111(o) of the Customs Act, 1962. The details of the goods liable for confiscation are as follows:

Table: Confiscation of Goods

A. Goods liable for confiscation though not physically available under Section 111(d) and 111(o)			
Sr. No	Port of Import	BE No. and date	Quantity of imported goods already diverted
A	B	C	D
	Nhava	As per Annexure A to	1266.504 MTS

1	Sheva Port (INNSA1)	this IR	
B. Goods liable for confiscation, seized while diversion			
Sr. No.	Port of Import	BE No. and date	Quantity found being diverted
A	B	C	D
1	Nhava Sheva Port (INNSA1)	6232814 dt 20.10.24	19.496 MTS

c. During the search conducted at factory premises of M/s. Hi Tech Stainless World located at Shed No. 2, Rangara Compound, ShilPhata Road, Adivli, Kiravli, Panvel, Maharashtra – 400612 under panchnama dated 14.11.2024, found the goods (as mentioned in Annexure-A to Panchanama) which were locally sourced and financed from the sales proceeds of the diverted goods to be exported. M/s Numet Alloys was used as a front to sell diverted goods in local market and to procure locally manufactured scrap sheets from that sale proceeds in order to export in lieu of export obligation. This makes them liable for confiscation under Section 121 of the Customs Act, 1962.

C.	Goods procured locally to meet the export obligation through sale proceeds of diverted imported goods liable for confiscation under Section 121 of Customs Act	
1.	No. of MTS	205 MTS

Furthermore, the cash of Rs 8 lakhs seized during search at the residential premises, for which no proof of source could be furnished are liable for confiscation as sale proceeds of diverted imported goods under Section 121 of Customs Act, 1962.

17. Duty Calculation

a. **In view of the above, it appears that the importer** M/s. Hi Tech Stainless World is liable to pay the Customs duties and Anti-Dumping Duty on the impugned goods imported under the 02 Advance Licenses bearing Advance Authorisation No. No. 0311027584 dated 04.10.2023 and 0311031146 dated 13.02.2024, at applicable rates, as detailed in **Annexure-A** to this Investigation Report, which totally works out to **Rs.54,67,19,259/-** for violations of the conditions of the Notification No. 21/2023-Cus dated 01.04.2023. The customs duty and

Anti-Dumping Duty are liable to be demanded and recovered from them under section 143 (3) of the Customs Act, 1962 and Section 9A of the Customs Tariff Act, 1975 along with applicable interest. The details of the duty payable by M/s. Hi Tech Stainless World are given in **Table - A**, as below: -

TABLE-A

Sr . No.	Port of Import	BE No. and date	Assessable value (Rs.)	Total BCD (Rs.)	Total ADD (Rs.)	Duty payable (BCD+ADD+SCD+IG ST) (Rs.)
A	B	C	D	E	F	G
1	Nhava Sheva Port (INNSA 1)	As per Annexure A to this IR	19,45,59,429/ -	1,94,55,94 3/-	41,22,41,31 2/-	54,67,19,259/-

b. The importer, at the time of clearance of the imported materials, executes a bond in line with Customs Notification 21/2023, with such surety or security and in such form and for such sum as may be specified by the DC/AC of Customs, as the case may be, binding himself to pay on demand an amount equal to duty leviable and interest at the rate of fifteen percent per annum from date of clearance of the said material if the conditions are not complied with, which is applicable in this case. Hence, duty with interest is liable to be recovered through the execution of the bond and surety submitted with jurisdictional Customs authority during imports.

18. Role Played by various persons:

a. Shri Narpat Bokadia, Karta of HUF firm HTSW:

- a) Shri Narpat Bokadia appears to be the key person who hatched the criminal conspiracy to defraud the Government of its legitimate revenue. Shri Narpat Bokadia was controlling the entire operations of HTSW and the entire business of HTSW was looked after by him. Shri Narpat Bokadia was well aware that goods imported duty free were required to be utilized only for manufacture of goods to be exported and that they have no such facility of manufacturing. Despite

the said fact, Advance Authorisations No. 0311027584 dated 04.10.2023 and 0311031146 dated 13.02.2024 were obtained on false declaration and import was done for evasion of duty by way of diversion to local market. The entire modus operandi for diversion of goods imported duty free under Advance Authorisation was devised and executed under his instructions and his son-in-law Shri Prashant Jain and his son Shri Rahul Bokadia assisted him in overall modus.

- b) Shri Narpat Bokadia himself and his son-in-law Shri Prashant Jain used to coordinate with the Customs Brokers for the clearance and with the transporters for delivery of the goods through their office staff. The investigation done by DRI has shown that the goods imported by HTSW duty free under Advance Authorisations No. 0311027584 dated 04.10.2023 and 0311031146 dated 13.02.2024 have been diverted to different godown under the guise of Job Worker in Kalamboli instead of the same being sent to their declared premises. Investigation has revealed that all the above diversions appear to have taken place on the instructions of Shri Narpat Bokadia in connivance with his son-in-law Shri Prashant Jain and his son Shri Rahul Bokadia.
- c) During investigation, it was revealed that all the goods imported duty free under Advance Authorisations No. 0311027584 dated 04.10.2023 and 0311031146 dated 13.02.2024 by HTSW were sold in local market by Shri Narpat Bokadia through M/s Numet Alloys in which Shri Prashant Jain is partner and then the sale proceeds was routed in Bank accounts by Shri Narpat Bokadia. Shri Narpat Bokadia did not reveal the entire details of sale of the goods imported duty free under Advance Authorisations. Thus, Shri Narpat Bokadia has not co-operated with the investigation and appears to be willing party to all the above acts of omission and commission. Further, it is evident from the past antecedents of Shri Narpat Bokadia, that he has opted the same modus operandi of diverting the duty-free goods imported under Advance Authorisation to the local market and not fulfilling his export obligations.
- d) Shri Narpat Bokadia, appears to have abetted the various acts of omission and commission in regard to diverting the goods imported under Advance Authorisation No. 0311027584 dated 04.10.2023 and 0311031146 dated 13.02.2024 to local market in the name of processing and accruing the financial benefits, which have rendered the goods liable for confiscation under Section

111(d) and Section 111(o) of the Customs Act. Accordingly, Shri NarpatBokadia appears to have rendered himself liable for penalty under Section 112(a) of the Customs Act, 1962. Further, for dealing with the goods by diverting them to local market he had reason to believe that the subject goods were liable to confiscation under section 111 and accordingly Shri NarpatBokadia also appears to have rendered himself liable for penalty under Section 112(b) of the Customs Act, 1962.

- e) Further, Shri NarpatBokadia was aware that HTSW is not having the capabilities to manufacture the finished goods for export, he went ahead and applied for Advance Authorisations from DGFT, thus making false application to DGFT and Customs. It appears that the entire modus operandi of diversion of the goods imported duty free under the Advance Authorisation Licence, sale of these imported goods in the local market, routing the sale proceeds etc. were carried out under the control and directions of Shri Narpat Bokadia. He was also knowingly and intentionally involved in the manipulation and fabrication of documents. Further, after initiation of investigation, he, in a blatant disrespect to law tried to influence witness (Shri Rakesh Bhandari). Shri NarpatBokadia knowingly furnished documents that were false or incorrect in material particulars with the intention of showing fulfilment of export obligations. Accordingly, Shri NarpatBokadia appears to have rendered himself liable for penalty under Section 114AA of the Customs Act, 1962.
- f) In the past, Shri NarpatBokadia was arrested on 11.01.2016 in the case of M/s Steel Gems. A Show Cause Notice F. No. DRI/MZU/NS/ENQ-109/15-16 dated 29.05.2020 was issued in the matter for evasion of duty amounting to Rs. 6,35,48,867/- by fraudulently availing exemption from payment of duty under Advance Authorization and diverting/selling in open market and it has been adjudicated vide Order No. 98/2022-23/COMMR./NS-III/CAC/JNCH dated 09.03.2023. Shri NarpatBokadia was again arrested on 09.11.2020 in the case of M/s Metal Port. A Show Cause Notice F. No. DRI/MZU/B/INT/07/2020 dated 02.03.2021 was issued in the matter for evasion of duty amounting to Rs. 14,75,14,659/- by fraudulently availing exemption from payment of duty under Advance Authorization and diverting/selling in open market and it has been

adjudicated vide Order No. 97/2022-23/COMMR./NS-III/CAC/JNCH dated 09.03.2023.

- g) As evident above, Shri NarpatBokadia has blatantly violated the statutory provisions of exemption notifications as well as conditions governing the Advance Authorization and committed a fraud against Govt. authorities in evasion of duty. It is clear that he and companies controlled by him are Habitual Offenders. He commits fraud by way of opening new companies each time in similar manner without any regards to the law, rules and regulations.

b. Shri Prashant Jain, Partner of M/s Numet Alloys:

- a) Shri Prashant Jain has worked as close associate of Shri Narpat Bokadia.
- b) Shri Prashant Jain has assisted Shri NarpatBokadia in import of the goods from China under Advance Authorisation.
- c) Shri Prashant Jain has assisted Shri NarpatBokadia in arranging a firm for Job Work. He has finalized the rates with Shri Rizwan Shah knowingly that no Job Work of cutting and Straightening will be required on these goods.
- d) He coordinated on day-to-day basis with Shri Rizwan Shah and Shri Arvind Kumar whenever the goods were sent from factory of Hi-Tech Stainless World to factory of M/s A to Z Metal Cutting Services/Works. After that he coordinated with local purchaser of these goods for diversion of the said goods.
- e) To make the transaction appears genuine, he issued false invoices to local purchaser using various fictitious firms controlled by them such as M/s Numet Alloys.
- f) Further, it appears the SS Scarp sheets of grade 304 has also been procured locally to make the export goods from it. The said purchase has also been made from Numet Alloys.
- g) Shri Prashant Jain, appears to have abetted the various acts of omission and commission in regard to the goods imported under Advance Authorisation Scheme and diverting them into local market with an intent to evade customs duty, which have rendered the imported goods liable for confiscation under Section 111 (d) and Section 111 (o) of Customs Act,1962. Accordingly, Shri Prashant Jain appears to have rendered himself liable to penalty under Section 112

(a) of the Customs Act, 1962. Further, for dealing with the goods by diverting them to local market he had reason to believe that the subject goods were liable to confiscation under section 111 and accordingly Shri Preshantjain also appears to have rendered himself liable for penalty under Section 112(b) of the Customs Act, 1962

- h) As outlined above, he knowingly facilitated Shri NarpatBokadia in diversion of the goods imported from China under Advance Authorisation. It is apparent that, in relation to the goods imported in the name of HTSW, he always knew and had reasons to believe that the documents and the declarations used were false or incorrect in their material particulars. Despite this position, Shri Prashant Jain knowingly made, signed or caused to be made or signed false or incorrect declarations for diversion of imported goods in local market and misused the Advance Authorisation Scheme to avoid payment of applicable duty. Accordingly, Shri Prashant Jain appears to have also rendered himself liable to penalty under Section 114AA of the Customs Act, 1962 in relation to the said goods.

c. Shri Rahul Bokadia, son of Shri Narpat Bokadia:

- a) Shri Rahul Bokadia worked in close association with his father Shri NarpatBokadia in the business. He also acted and worked with Shri Prashant Jain in his firm Numet Alloys.
- b) Further, it is evident from the past antecedents of Shri Rahul Bokadia in connivance with Shri NarpatBokadia that they had opted the same modus operandi of diverting the duty free goods imported under Advance Authorisation to the local market and not fulfilling his export obligations. The non-cooperation of Shri Rahul Bokadia by not giving any direct reply to normal questions and not providing any documents as requested by DRI, during the recording of his statement, also indicates his involvement in the aforementioned modus.
- c) Consequently, Shri Rahul Bokadia appears to have abetted the various acts of omission and commission in regard to the goods imported under Advance Authorisation Scheme and diverting them into local market with an intent to evade customs duty by assisting Shri NarpatBokadia and Shri Prashant Jain in day to day

dealing related to the imported goods in local market, which have rendered the imported goods liable for confiscation under Section 111 (d) and Section 111 (o) of Customs Act, 1962. Accordingly, Shri Rahul Bokadia appears to have rendered himself liable to penalty under Section 112 (a) of the Customs Act, 1962. Further, for deal with the goods which were diverted to the local market he had reason to believe that the subject goods were liable to confiscation under section 111 and accordingly Shri Rahul Bokadia also appears to have rendered himself for penalty under Section 112(b) of the Customs Act, 1962.

- d) As outlined above, he knowingly facilitated his father Shri NarpatBokadia in diversion of the goods imported from China under Advance Authorisation. It is apparent that, in relation to the goods imported in the name of HTSW, he always knew and had reasons to believe that the documents and the declarations used were false or incorrect in their material particulars. Despite this position, Shri Rahul Bokadia knowingly made, signed or caused to be made or signed false or incorrect declarations for diversion of imported goods in local market and misused the Advance Authorisation Scheme to avoid payment of applicable duty. Consequently, Shri Rahul Bokadia appears to have also rendered himself liable to penalty under Section 114AA of the Customs Act, 1962 in relation to the said goods.
- e) In the past, Shri Rahul Bokadia was also accomplice of his father Shri NarpatBokadia in the case of M/s Steel Gems and M/s Metal Ports. He is a habitual offender.

d. Shri Rizwan Shah, proprietor of A to Z Metal Cutting Services:

- a. Shri Rizwan Shah, Proprietor in M/s A to Z Metal Cutting Works, job worker of M/s HTSW, stated that goods were received at their rented warehouse located at 1495, Road No. 17, Steel Market, Kalamboli – 410218. Shri Prashant Jain used to coordinate with Shri Arvind Kumar, employees of M/s A 2 Z Metal Cutting Works. He stated that the delivery address in the e-way bill was Plot No. 1233, KWC, Road No. 14, Steel Market, Kalamboli – 410218, but the goods were actually unloaded at their rented warehouse located at 1495, Road No. 17, Steel Market, Kalamboli – 410218. Shri Prashant Jain instructed Shri Arvind Kumar only to unload the goods at their rented premises, and **no cutting services were intended to be performed**. He

stated that goods unloaded at their rented premises were loaded again as per instructions from Shri Prashant Jain. All goods were loaded from the same premises and were not sent to the factory premises of Hi-Tech Stainless World, and that transportation and e-way bills were arranged solely by Hi-Tech Stainless World. He stated that Shri Prashant Jain never asked them to cut any pipes. The same has been corroborated and confirmed from the statement of Shri Arvind Kumar, Manager in M/s A to Z Metal Cutting Works and the intact nature of the imported goods which were diverted and subsequently seized after issuance of e-way bill for return of goods to M/s HTSW after job work.

- a) Therefore, it is evident that the movement of goods from HTSW and M/s A to Z Metal Cutting Works and vice versa is an eyewash to divert the imported goods under the guise of Job Work. He was involved in transportation, issuance of job work documentation and handling of these diverted imported goods liable for confiscation under Section 111(d) and 111(m) of Customs Act, 1962.
- b) The sole purpose of this setup was to create a false chain of documentary evidence to hide the diversion of the said goods from the factory premise of HTSW. Despite this position, Shri Rizwan Shah knowingly made, signed or caused to be made or signed false or incorrect declarations for diversion of imported goods in local market and misuse of the Advance Authorisation Scheme to avoid payment of applicable duty. Consequently, Shri Rizwan Shah appears to have also rendered himself liable to penalty under Section 114AA of the Customs Act, 1962 in relation to the said goods.

19. Thus, from the evidence collected during the investigation and statements of the concerned persons as discussed above:

a. **M/s HTSW** is hereby called upon to show cause to The Pr. Commissioner/Commissioner of Customs, Nhava Sheva –III Commissionerate, JNCH, Nhava Sheva, Taluka: Uran, District Raigad, Maharashtra-400707 within 30 days of the receipt of this notice as to why:

- a) 19,496 Kgs of Stainless Steel pipes, imported vide bill of entry no. 6232814 dated 20.10.2024 having assessable value of Rs.43,63,440/- seized during the course of

investigation as detailed in the Seizure memorandum dated 26.11.2024 which were imported duty free under Advance Authorisations No. 0311027584 dated 04.10.2023 and 0311031146 dated 13.02.2024, which were found to be diverted in violation of Notification No. 21/2023-Cus dated 01.04.2023 and Para 4.05 (a) of Chapter 4 of FTP 2023, Section 11 of FTDR Act, should not be confiscated under Section 111 (d) and 111 (o) of the Customs Act, 1962.

- b) 1266.504 MTS of Stainless Steel pipes, imported vide bill of entry listed in Annexure-A and having assessable value of Rs.19,01,95,989/- , already diverted in local market by HTSW, which were found to be diverted in violation of Notification No. 21/2023-Cus dated 01.04.2023 and Para 4.05 (a) of Chapter 4 of FTP 2023, Section 11 of FTDR Act, should not be held liable for confiscation under Section 111 (d) and 111 (o) of the Customs Act, 1962; since they are not physically available, why fine in lieu of confiscation not be levied on them.
- c) 205 MTs of Stainless Steel pipes/unfinished Sheets/pipes, valued at Rs. 12 crores, as detailed in Annexure A to the Panchanama dated 14.11.2024, that were placed instead of the imported duty free goods under Advance Authorisations No. 0311027584 dated 04.10.2023 and 0311031146 dated 13.02.2024, thereby violating the provisions of Notification No. 21/2023-Cus dated 01.04.2023, should not be held liable to confiscation under Section 121 of the Customs Act, 1962.
- d) Customs duty liability (BCD+SCD+IGST) of Rs. 13,44,77,947/-, in respect of the Bills of Entry, as detailed in Annexure 'A' to this Investigation Report along with the applicable interest, should not be demanded and liable to be recovered under Section 143(3) of the Customs Act, 1962 by enforcing the bond executed by M/s. HTSW as per conditions of Notification No. 21/2023-Cus dated 01.04.2023 read with 2.10(f) & 2.35(a) of the FTP (2023), 4.10(ii) & 4.20 of the HBP (2023).
- e) Anti-Dumping Duty liability of Rs 41,22,41,312/- As per Notification No. 31/2022-Customs (ADD) dated 20.12.2022, the Anti-Dumping Duty (ADD) as listed under Table-1 under para 4 of this investigation report, has been levied on '**Stainless-Steel Seamless Tubes and Pipes**' falling under chapter heading 7304 of the First Schedule to the Customs Tariff Act, 1975, originating in, or exported from China PR., in respect to the Bills of Entry, as detailed in Annexure "A" to this investigation Report along with the applicable interest, should not be levied under Section 9A of the Customs Tariff Act, 1975 and demanded and liable to be

recovered under Section 143(3) of the Customs Act, 1962 read with conditions of Notification No. 21/2023-Cus dated 01.04.2023.

- f) Cash amount of Rs. 8,00,000/- seized under section 110 of the Customs Act, 1962 under reasonable belief that this is sales proceeds of goods and for which no proof of source could be furnished by the importer, should not be confiscated under the Section 121 of the Customs Act, 1962 and the same should not be appropriated against the duty demanded above.
- g) Penalty should not be imposed on M/s HTSW under Section 112(a) and Section 112(b) of the Customs Act, 1962.
- h) Penalty should not be imposed on M/s HTSW under the provisions of Section 114AA of the Customs Act, 1962.

b. **M/s Numet Alloys**, is hereby called upon to show cause to The Pr. Commissioner/Commissioner of Customs, Nhava Sheva –III Commissionerate, JNCH, Nhava Sheva, Taluka: Uran, District Raigad, Maharashtra-400707 within 30 days of the receipt of this notice as to why:

- a) Penalty should not be imposed on M/s Numet Alloys under Section 112 (a) and 112 (b) of the Customs Act, 1962;
- b) Penalty should not be imposed on M/s Numet Alloys under Section 114AA of the Customs Act, 1962 for use of false and incorrect material in respect of imports made by importer M/s HTSW and diversion of the said imported goods into local market.

c. **Shri Narpal Bokadia**, Karta of M/s HTSW is hereby called upon to show cause to The Pr. Commissioner/Commissioner of Customs, Nhava Sheva –III Commissionerate, JNCH, Nhava Sheva, Taluka: Uran, District Raigad, Maharashtra-400707 within 30 days of the receipt of this notice as to why:

- a) Penalty should not be imposed on him under Section 112 (a) and 112 (b) of the Customs Act, 1962;

- b) Penalty should not be imposed on him under Section 114AA of the Customs Act, 1962 for use of false and incorrect material in respect of imports made by importer M/s HTSW and diversion of the said imported goods into local market.

d. **Shri Prashant Jain**, son-in-law of Shri Narpat Bokadia, is hereby called upon to show cause to The Pr. Commissioner/Commissioner of Customs, Nhava Sheva –III Commissionerate, JNCH, Nhava Sheva, Taluka: Uran, District Raigad, Maharashtra-400707 within 30 days of the receipt of this notice as to why:

- a) Penalty should not be imposed on him under Section 112 (a) and 112 (b) of the Customs Act, 1962;
- b) Penalty should not be imposed on him under Section 114AA of the Customs Act, 1962 for use of false and incorrect material in respect of imports made by importer M/s HTSW and diversion of the said imported goods into local market.

e. **Shri Rahul Bokadia**, son of Shri Narpat Bokadia, is hereby called upon to show cause to The Pr. Commissioner/Commissioner of Customs, Nhava Sheva –III Commissionerate, JNCH, Nhava Sheva, Taluka: Uran, District Raigad, Maharashtra-400707 within 30 days of the receipt of this notice as to why:

- a) Penalty should not be imposed on him under Section 112 (a) and 112 (b) of the Customs Act, 1962;
- b) Penalty should not be imposed on him under Section 114AA of the Customs Act, 1962 for use of false and incorrect material in respect of imports made by importer M/s HTSW and diversion of the said imported goods into local market.

f. **Shri Rizwan Shah**, proprietor of A to Z Metal Cutting Services, is hereby called upon to show cause to The Pr. Commissioner/Commissioner of Customs, Nhava Sheva –III Commissionerate, JNCH, Nhava Sheva, Taluka: Uran, District Raigad, Maharashtra-400707 within 30 days of the receipt of this notice as to why:

- a) Penalty should not be imposed on him under Section 112 (b) of the Customs Act, 1962;

- b) Penalty should not be imposed on him under Section 114AA of the Customs Act, 1962 for issue of false evidences with respect to job work to aid diversion of the said imported goods by M/s HTSW into local market.
20. The written explanation/reply should be filed by the importer and other Noticees before The Pr. Commissioner/Commissioner of Customs, Nhava Sheva –III Commissionerate, JNCH, Nhava Sheva, Taluka: Uran, District Raigad, Maharashtra-400707 within 30 days from the date of this notice. They are further required to intimate in their written reply whether they wish to be heard in person before the case is adjudicated.
21. If no reply is received within 30 days of receipt of this notice, or noticees fails to appear before the adjudicating authority as and when the case is posted for personal hearing, the case will be decided on the basis of the evidences available on record without further reference to the noticee.
22. This Show Cause Notice is issued without prejudice to any other action that may be taken against the noticee and or any other firm(s) or person(s) under the provisions of the Act or any other law for the time being in force in the Union of India. The department reserves its right to amend, modify or supplement this notice at any time prior to the adjudication of the case.
23. This present show cause notice is limited to the matter of short payment of duty for the goods imported vide Bs/E as per attached Annexure-A and without prejudice to any other action that may be taken against the importer or any other firm(s) or person(s) under the provisions of the Customs Act, 1962 or any other law for the time being in force in the Union of India.

**Digitally signed by
Vijay Risi
Date: 24-11-2025
18:51:51**

**(VIJAY RISI)
Commissioner of Customs
NS-III, JNCH, Nhava Sheva**

Enclosures:

- 1) Annexure-A– Duty calculation of 02 Advance Authorisation Licenses
- 2) Relied Upon Documents (RUDs) as listed in Annexure-I

To,

1. M/s HI TECH STAINLESS WORLD,

Rangara Compound, Plot No. 33/35, H No. 1337,
Door No. 02, Shill Fata, Dahisar Mori,
Mumbra, Panvel Road, Maharashtra-400612

2. **M/s NUMET ALLOYS** 1st Floor,
Plot no. 21,,Manipar house,, V.P. road,
1st parsiwada, c.p. tank, Girgaon, Mumbai,
Maharashtra, 400004

3. **Mr. NarpatBokadia**, Flat 2702, 27th Floor,
Shreepati Towers, A WingPimpalwadi,
V P Road Police Station, Mumbai 400004,

4. **Shri Prashant Jain**, Room No. 46,
Sonarika Apartment, B Wing, 4th Floor,
2nd SutharGali, CP Tank Circle, Girgaon,
Mumbai-400004,

5. **Shri Rahul Bokadia**, Flat 2702, 27th
Floor, Shreepati Towers, A Wing, Pimpalwadi
V P Road PoliceStation, Mumbai 400004,

6. **Shri Rizwan Shah**,2/9KL-6A,
Sector 1E, Kalamboli, Panvel-410218,

Copy to:

1. The Principal Additional Director General, DRI, MZU
2. The Deputy Commissioner of Customs, Central Adjudication Cell, JNCH,
3. Notice Board
4. Office Copy

Annexure – I
Relied Upon Documents (RUDs)

RUD No.	Description of documents	Page No.	
		To	From
1	Panchanama dtd. 14.11.2024 drawn at residence premises of Narpat Bokadia	01	03
2	Panchanama dtd. 14.11.2024 drawn at office premises of Narpat Bokadia	04	05
3	Panchanama dtd. 14.11.2024 drawn at factory premises of Hi Tech Stainless	06	27
4	Panchanama dtd. 14.11.2024 drawn at residence premises of Rizwan Shah	28	29
5	Panchanama dtd. 14.11.2024 drawn at factory premises of A to Z Metal	30	33
6	Panchanama dtd. 14.11.2024 drawn at office premises of Rakesh Bhandari	34	37
7	Panchanama dtd. 14.11.2024 drawn at Plot No. 1776, Kalamboli, Navi Mumbai	38	44
8	Supurdnama dtd. 14.11.2024	45	46
9	Seizure Memo dtd. 26.11.2024	47	48
10	Supurdnama dtd. 14.11.2024	49	50
11	Seizure Memo dtd. 07.01.2025	51	52
12	Statement of Shri Narpat Bokadia dtd. 14.11.2024	53	57
13	Statement of Shri Narpat Bokadia dtd. 18.11.2024	58	61
14	Statement of Shri Narpat Bokadia dtd. 26.12.2024	62	68
15	Statement of Shri Umesh Shetty dtd. 14.11.2024	69	72
16	Statement of Shri Mahendra Yadav dtd. 14.11.2024	73	75
17	Statement of Shri Rakesh Suresh Bhandari dtd. 14.11.2024	76	84
18	Statement of Shri Rakesh Suresh Bhandari dtd. 25.11.2024	85	87
19	Statement of Shri Rizwan Shah dtd. 16.11.2025	88	126
20	Statement of Shri Arvind Kumar dtd. 16.11.2024	127	154
21	Statement of Shri Prashant Jain 19.11.2024	155	156
22	Statement of Shri Prashant Jain dtd. 10.12.2024	157	159
23	Statement of Shri Rahul Bokadia dtd. 10.12.2024	160	161
24	Statement of Shri Rahul Kumar Jain dtd. 11.12.2024	162	176
25	Statement of Shri Mohan Prajapati dtd. 06.01.2025	177	195
26	Statement of Shri Sunil Babulal Bishnoi dtd. 31.01.2025	196	261
27	Statement of Shri Jagdish Hemaram Bishnoi dtd. 31.01.2025	262	309
28	Statement of Shri Pankaj Shah dtd. 17.06.2025	310	325
29	Statement of Shri Hartik Shah dtd. 17.06.2025	326	338
30	Statement of Shri Kamlesh Shah dtd. 18.06.2025	339	361
31	Statement of Shri Ketan Mahendra Dagha dtd. 09.09.2025	362	365
32	Statement of Shri Ravikumar Shivaji Andhale dtd. 10.09.2025	366	368
33	Provisional release Order dtd. 08.04.2025	369	370
34	Bank statement for Account Number 008263300005046 in Yes Bank pertaining to M/s Hi Tech Stainless World.	371	431
35	DGGI MZU letter vide F. No. DGGI/INT/MISC/210/2025-DD/AD-II-O/o Pr ADG-DGGI-711/Mumbai dated 27.10.2025	432	433

Sl. No.	HSN	Invoice No.	Invoice Date	Country of Origin	Manufacturer Name	Material Description	QTY	Unit	Value	Rate	Amount	HSN Code	Invoice Date	Country of Origin	Manufacturer Name									
24	720900	291892	30-03-2024	CHINA	WENZHOU TING STEEL TECHNOLOGY CO. LTD	STAINLESS STEEL SECONDARY SEAMLESS PIPES (NOM SIZE) GRADE 304	1	3	73041100	28.48	MTR	1800	435462	30	43546	3801	9091208	10	7205013	1207997	31/03/2024	04-10-2024	CH	Advanta Leasing
24	720900	291897	08-04-2024	CHINA	ZHEJIANG RUNDHANG SPECIAL STEEL CO LTD	STAINLESS STEEL SECONDARY SEAMLESS PIPES (NOM SIZE) GRADE 304	1	3	73041100	28.524	MTR	3750	418816	30	41881	3801	9016954	10	2461844	1340955	31/03/2024	04-10-2024	CH	Advanta Leasing
25	720900	294239	08-08-2024	CHINA	WENZHOU GUSUN STAINLESS STEEL CO LTD	STAINLESS STEEL SECONDARY SEAMLESS PIPES (NOM SIZE) GRADE 304	1	3	73041100	28.417	MTR	3750	424125	30	42412	3801	9109299	10	2487955	1296376	31/03/2024	13-02-2024	CH	Advanta Leasing
26	720900	3096254	18-04-2024	CHINA	WENZHOU GUSUN STAINLESS STEEL CO LTD	STAINLESS STEEL SECONDARY SEAMLESS PIPES (NOM SIZE) GRADE 304	1	3	73041100	27.974	MTR	3750	417927	30	41794	3801	8948466	10	2448714	1347894	31/03/2024	13-02-2024	CH	Advanta Leasing
27	720900	3125133	20-04-2024	CHINA	WENZHOU GUSUN STAINLESS STEEL CO LTD	STAINLESS STEEL SECONDARY SEAMLESS PIPES (NOM SIZE) GRADE 304	1	3	73041100	28.506	MTR	3750	4272819	30	42728	3801	9176991	10	2505523	1215244	31/03/2024	13-02-2024	CH	Advanta Leasing
28	720900	3125137	20-04-2024	CHINA	WENZHOU GUSUN STAINLESS STEEL CO LTD	STAINLESS STEEL SECONDARY SEAMLESS PIPES (NOM SIZE) GRADE 304	1	3	73041100	28.509	MTR	3750	4278153	30	42781	3801	9140812	10	2497935	1211424	31/03/2024	13-02-2024	CH	Advanta Leasing
29	720900	3148465	22-04-2024	CHINA	WENZHOU GUSUN STAINLESS STEEL CO LTD	STAINLESS STEEL SECONDARY SEAMLESS PIPES (NOM SIZE) GRADE 304	1	3	73041100	28.489	MTR	3750	4255163	30	42551	3801	9139347	10	2495273	12102738	31/03/2024	13-02-2024	CH	Advanta Leasing
30	720900	3249034	27-04-2024	CHINA	WENZHOU GUSUN STAINLESS STEEL CO LTD	STAINLESS STEEL SECONDARY SEAMLESS PIPES (NOM SIZE) GRADE 304	1	3	73041100	24.931	MTR	3750	3386222	30	33862	3801	7702814	10	2169097	10200387	31/03/2024	13-02-2024	CH	Advanta Leasing
31	720900	3490255	15-05-2024	CHINA	ZHEJIANG RUNDHANG SPECIAL STEEL CO LTD	STAINLESS STEEL SECONDARY SEAMLESS PIPES (NOM SIZE) GRADE 304	1	3	73041100	27.725	MTR	3750	4138798	30	41388	3801	8889231	10	2476918	1177136	31/03/2024	13-02-2024	CH	Advanta Leasing
32	720900	348868	15-05-2024	CHINA	ZHEJIANG RUNDHANG SPECIAL STEEL CO LTD	STAINLESS STEEL SECONDARY SEAMLESS PIPES (NOM SIZE) GRADE 304	1	3	73041100	28.9	MTR	3750	243232	30	24323	3801	5236204	10	1426524	4920887	31/03/2024	04-10-2024	CH	Advanta Leasing
33	720900	3488269	15-05-2024	CHINA	ZHEJIANG RUNDHANG SPECIAL STEEL CO LTD	STAINLESS STEEL SECONDARY SEAMLESS PIPES (NOM SIZE) GRADE 304	2	3	73041100	11.73	MTR	3750	174798	30	17480	3801	8741984	10	1029099	4971712	31/03/2024	13-02-2024	CH	Advanta Leasing
34	720900	3780772	03-06-2024	CHINA	WENZHOU GUSUN STAINLESS STEEL CO LTD	STAINLESS STEEL SECONDARY SEAMLESS PIPES (NOM SIZE) GRADE 304	1	3	73041100	28.671	MTR	3750	4178160	30	41781	3801	919374	10	2509724	1177393	31/03/2024	13-02-2024	CH	Advanta Leasing
35	720900	4142145	23-06-2024	CHINA	WENZHOU KINHAO STAINLESS STEEL CO LTD	STAINLESS STEEL SECONDARY SEAMLESS PIPES (NOM SIZE) GRADE 304	1	3	73041100	28.494	MTR	3750	4302786	30	43028	3801	9130811	10	2483222	12076316	31/03/2024	13-02-2024	CH	Advanta Leasing
36	720900	4173884	25-06-2024	CHINA	WENZHOU KINHAO STAINLESS STEEL CO LTD	STAINLESS STEEL SECONDARY SEAMLESS PIPES (NOM SIZE) GRADE 304	1	3	73041100	28.494	MTR	3750	4348620	30	43486	3801	9130170	10	2512167	12226020	31/03/2024	13-02-2024	CH	Advanta Leasing
37	720900	4181242	25-06-2024	CHINA	WENZHOU KINHAO STAINLESS STEEL CO LTD	STAINLESS STEEL SECONDARY SEAMLESS PIPES (NOM SIZE) GRADE 304	1	3	73041100	28.563	MTR	3750	4398594	30	43986	3801	9152379	10	2518700	12144971	31/03/2024	13-02-2024	CH	Advanta Leasing
38	720900	4219373	27-06-2024	CHINA	WENZHOU KINHAO STAINLESS STEEL CO LTD	STAINLESS STEEL SECONDARY SEAMLESS PIPES (NOM SIZE) GRADE 304	1	3	73041100	28.623	MTR	3850	4465244	30	44652	3801	9176368	10	2543469	12208703	31/03/2024	13-02-2024	CH	Advanta Leasing
39	720900	4257276	04-07-2024	CHINA	WENZHOU GUSUN STAINLESS STEEL CO LTD	STAINLESS STEEL SECONDARY SEAMLESS PIPES (NOM SIZE) GRADE 304	1	3	73041100	28.638	MTR	3750	4346444	30	43465	3801	9118933	10	2496982	12075668	31/03/2024	13-02-2024	CH	Advanta Leasing
40	720900	5313448	29-08-2024	CHINA	WENZHOU KINHAO STAINLESS STEEL CO LTD	STAINLESS STEEL SECONDARY SEAMLESS PIPES (NOM SIZE) GRADE 304	1	3	73041100	28.524	MTR	3750	4320921	30	43209	3801	9198414	10	2495442	12234467	31/03/2024	13-02-2024	CH	Advanta Leasing
41	720900	5313448	29-08-2024	CHINA	WENZHOU GUSUN STAINLESS STEEL CO LTD	STAINLESS STEEL SECONDARY SEAMLESS PIPES (NOM SIZE) GRADE 304	1	3	73041100	28.447	MTR	3850	4465192	30	44652	3801	9174580	10	2543611	12209384	31/03/2024	13-02-2024	CH	Advanta Leasing
42	720900	5313450	29-08-2024	CHINA	WENZHOU KINHAO STAINLESS STEEL CO LTD	STAINLESS STEEL SECONDARY SEAMLESS PIPES (NOM SIZE) GRADE 304	1	3	73041100	28.522	MTR	3700	414458	30	41445	3801	9192794	10	2478047	12130388	31/03/2024	13-02-2024	CH	Advanta Leasing
43	720900	5313454	29-08-2024	CHINA	WENZHOU GUSUN STAINLESS STEEL CO LTD	STAINLESS STEEL SECONDARY SEAMLESS PIPES (NOM SIZE) GRADE 304	1	3	73041100	28.19	MTR	3850	4425212	30	44252	3801	9092004	10	2520220	12099169	31/03/2024	13-02-2024	CH	Advanta Leasing
44	720900	5313471	29-08-2024	CHINA	WENZHOU KINHAO STAINLESS STEEL CO LTD	STAINLESS STEEL SECONDARY SEAMLESS PIPES (NOM SIZE) GRADE 304	1	3	73041100	28.628	MTR	3790	4348644	30	43486	3801	9222955	10	2530675	12243917	31/03/2024	13-02-2024	CH	Advanta Leasing
45	720900	5313481	29-08-2024	CHINA	WENZHOU KINHAO STAINLESS STEEL CO LTD	STAINLESS STEEL SECONDARY SEAMLESS PIPES (NOM SIZE) GRADE 304	1	3	73041100	28.491	MTR	3700	411049	30	41104	3801	9190383	10	2474528	12118066	31/03/2024	13-02-2024	CH	Advanta Leasing
46	720900	5176715	02-09-2024	CHINA	WENZHOU GUSUN STAINLESS STEEL CO LTD	STAINLESS STEEL SECONDARY SEAMLESS PIPES (NOM SIZE) GRADE 304	2	3	73041100	2.143	MTR	2400	436601	30	43640	3801	851144	10	211600	900793	31/03/2024	13-02-2024	CH	Advanta Leasing

[Signature]
24/11/25

[Signature]
24/11/25



47	720900	5279725	01-09-2024	CHINA	WENZHOU GUSUN STAINLESS STEEL CO LTD	STAINLESS STEEL SECONDARY SEAMLESS PIPES (NOM SIZE) GRADE 304	1	3	73041100	25.993	MTR	3750	3859636	30	38596	3801	9301128	10	2280118	11087807	31/03/2024	13-02-2024	CH	Advanta Leasing
48	720900	6122814	20-10-2024	CHINA	WENZHOU TING STEEL TECHNOLOGY CO. LTD	STAINLESS STEEL SECONDARY SEAMLESS PIPES (NOM SIZE) GRADE 304	1	3	73041100	28.536	MTR	1800	4162440	30	41624	3801	9114180	10	2430959	12224867	31/03/2024	13-02-2024	CH	Advanta Leasing
49	720900	6367030	27-10-2024	CHINA	ZHEJIANG RUNDHANG SPECIAL STEEL CO LTD	STAINLESS STEEL SECONDARY SEAMLESS PIPES (NOM SIZE) GRADE 304	1	3	73041100	27.2	MTR	1740	4065744	30	40657	3801	8762743	10	2391279	11627298	31/03/2024	13-02-2024	CH	Advanta Leasing
50	720900	6354920	07-11-2024	CHINA	WENZHOU KINHAO STAINLESS STEEL CO LTD	STAINLESS STEEL SECONDARY SEAMLESS PIPES (NOM SIZE) GRADE 304	1	3	73041100	28.441	MTR	1600	4055784	30	40557	3801	9184955	10	2462364	11092959	31/03/2024	13-02-2024	CH	Advanta Leasing

[Signature]
24/11/2025
(मुकेश कुमार)
(MUKESH KUMAR)
आसुचना अधिकारी
Intelligence Officer
रा.आ.नि. मुंबई आंचलिक इकाई
Mumbai Zonal Unit

[Signature]
24/11/25
Deepak Menon
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Annexure - A

CUSTOM HOUSE CODE	BENUMBER	BEDATE	COUNTRYORIGIN	SUPPLIERNAME	SUPPLIER COUNTRY	ITEM DESCRIPTION	ITEM SERIAL NUMBER	SCHEME CODE	RTIC CODE	QUANTITY	UQC	UNITPRICE (in USD/MTS)	ITEMWISE ASSVALUE	BCD RATE	BCD AMT	SCD RATE	SCD AMT	ADD RATE in USD/MTS	ADD AMT	IGST RATE	IGST AMT	Total Duty	LICENCENUMBER	LICENCEDATE	EXCHANGE RATE (USD to INR)	SCHEME DESCRIPTION	
1	INNSA1	8503490	27-10-2023	CN	WENZHOU LINGDOW NEW MATERIALS TECH CO., LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES SIZE BELOW 6NPS GRADE:304	1	3	73041110	28.703	MTS	2050	5010162	10	501016	10	50102	3801	9186229	18	2654552	12391898	311027584	04-10-2023	84.2	Advance Licence
2	INNSA1	8576939	01-11-2023	CN	WENZHOU NANXU STEEL CO., LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES GRADE 304 (MIXED SIZE)	1	3	73041110	28.062	MTS	1800	4300924	10	430092	10	43009	3801	8981080	18	2475919	11930101	311027584	04-10-2023	84.2	Advance Licence
3	INNSA1	8602971	03-11-2023	CN	WENZHOU TINSI STEEL TECHNOLOGY CO., LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES SIZE ABOVE 6NPS GRADE:304	1	3	73041110	15.25	MTS	1800	2335904	10	233590	10	23359	3801	4877776	18	1344713	6479439	311027584	04-10-2023	84.15	Advance Licence
4	INNSA1	8602971	03-11-2023	CN	WENZHOU TINSI STEEL TECHNOLOGY CO., LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES SIZE BELOW 6NPS GRADE:304	3	3	73041110	6.098	MTS	1800	934055	10	93406	10	9341	3801	1950471	18	537709	2590926	311027584	04-10-2023	84.15	Advance Licence
5	INNSA1	8665631	07-11-2023	CN	WENZHOU NANXU STEEL CO., LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES GRADE 304 (MIXED SIZE)	1	3	73041110	28.215	MTS	1800	4321805	10	432181	10	43218	3801	9024685	18	2487940	11988023	311027584	04-10-2023	84.15	Advance Licence
6	INNSA1	8735195	11-11-2023	CN	WENZHOU LINGDOW NEW MATERIALS TECH CO., LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES SIZE BELOW 6NPS GRADE:304	1	3	73041110	25.774	MTS	2000	4386564	10	438656	10	43866	3801	8243921	18	2360341	11086784	311027584	04-10-2023	84.15	Advance Licence
7	INNSA1	8735195	11-11-2023	CN	WENZHOU LINGDOW NEW MATERIALS TECH CO., LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES SIZE ABOVE 6NPS GRADE:304	2	3	73041110	2.828	MTS	2000	481307	10	48131	10	4813	3801	904548	18	258984	1216475	311027584	04-10-2023	84.15	Advance Licence
8	INNSA1	8846434	20-11-2023	CN	WENZHOU NANXU STEEL CO., LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES GRADE 304 (MIXED SIZE)	1	3	73041110	28.092	MTS	2000	4778231	10	477823	10	47782	3801	8980004	18	2571091	12076701	311027584	04-10-2023	84.1	Advance Licence
9	INNSA1	8990978	29-11-2023	CN	WENZHOU LINGDOW NEW MATERIALS TECH CO., LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES SIZE BELOW 6NPS GRADE:304	1	3	73041110	23.877	MTS	1800	3655163	10	365516	10	36552	3801	7632620	18	2104173	10138861	311027584	04-10-2023	84.1	Advance Licence
10	INNSA1	9143152	09-12-2023	CN	WENZHOU LINGDOW NEW MATERIALS TECH CO., LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES SIZE BELOW 6NPS GRADE:304	1	3	73041110	27.982	MTS	1800	4293756	10	429376	10	42938	3801	8966113	18	2471793	11910219	311027584	04-10-2023	84.3	Advance Licence
11	INNSA1	9154004	09-12-2023	CN	WENZHOU LINGDOW NEW MATERIALS TECH CO., LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES SIZE BELOW 6NPS GRADE:304	1	3	73041110	28.489	MTS	1800	4371554	10	437155	10	43716	3801	9128568	18	2516579	12126017	311027584	04-10-2023	84.3	Advance Licence
12	INNSA1	9256202	16-12-2023	CN	WENZHOU TINSI STEEL TECHNOLOGY CO., LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES GRADE 304 (MIXED SIZE)	1	3	73041110	28.511	MTS	1800	4374930	10	437493	10	43749	3801	9135617	18	2518522	12135381	311027584	04-10-2023	84.3	Advance Licence
13	INNSA1	9329193	20-12-2023	CN	WENZHOU TINSI STEEL TECHNOLOGY CO., LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES GRADE 304 (MIXED SIZE)	1	3	73041110	28.465	MTS	1800	4367871	10	436787	10	43679	3801	9120878	18	2514459	12115802	311027584	04-10-2023	84.3	Advance Licence
14	INNSA1	9482702	30-12-2023	CN	WENZHOU LINGDOW NEW MATERIALS TECH CO., LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES SIZE BELOW 6NPS GRADE:304	1	3	73041110	28.052	MTS	1700	4041246	10	404125	10	40412	3801	8935230	18	2415782	11795549	311027584	04-10-2023	83.8	Advance Licence
15	INNSA1	9495110	01-01-2024	CN	WENZHOU LINGDOW NEW MATERIALS TECH CO., LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES SIZE BELOW 6NPS GRADE:304	1	3	73041110	28.088	MTS	1700	4046432	10	404643	10	40464	3801	8946696	18	2418883	11810687	311027584	04-10-2023	83.8	Advance Licence
16	INNSA1	9499541	02-01-2024	CN	WENZHOU TINSI STEEL TECHNOLOGY CO., LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES GRADE 304 (MIXED SIZE)	1	3	73041110	28.069	MTS	1800	4281560	10	428156	10	42816	3801	8940645	18	2464772	11876388	311027584	04-10-2023	83.8	Advance Licence
17	INNSA1	9527376	04-01-2024	CN	WENZHOU LINGDOW NEW MATERIALS TECH CO., LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES SIZE BELOW 6NPS GRADE:304	1	3	73041110	28.062	MTS	1700	4042687	10	404269	10	40427	3801	8938415	18	2416643	11799754	311027584	04-10-2023	83.8	Advance Licence
18	INNSA1	9654399	13-01-2024	CN	WENZHOU NANXU STEEL CO., LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES GRADE 304 (MIXED SIZE)	1	3	73041110	28.152	MTS	1700	4077431	10	407743	10	40774	3801	9015235	18	2437413	11901165	311027584	04-10-2023	84.25	Advance Licence
19	INNSA1	9654403	13-01-2024	CN	WENZHOU TINSI STEEL TECHNOLOGY CO., LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES GRADE 304 (MIXED SIZE)	1	3	73041110	28.494	MTS	1700	4126965	10	412697	10	41270	3801	9124755	18	2467023	12045744	311027584	04-10-2023	84.25	Advance Licence
20	INNSA1	9727326	19-01-2024	CN	WENZHOU LINGDOW NEW MATERIALS TECH CO., LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	28.256	MTS	1700	4085208	10	408521	10	40852	3801	9032429	18	2442062	11923863	311027584	04-10-2023	84.1	Advance Licence
21	INNSA1	2136735	14-02-2024	CN	WENZHOU LINGDOW NEW MATERIALS TECH CO., LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	26.95	MTS	1700	3889439	10	388944	10	38894	3801	8599582	18	2325035	11352455	311027584	04-10-2023	83.95	Advance Licence
22	INNSA1	2819891	30-03-2024	CN	WENZHOU TINSI STEEL TECHNOLOGY CO., LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	28.535	MTS	1800	4363030	10	436303	10	43630	3801	9110769	18	2511672	12102374	311027584	04-10-2023	84	Advance Licence

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23	INNSA1	2819892	30-03-2024	CN	WENZHOU TINSI STEEL TECHNOLOGY CO., LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	28.48	MTS	1800	4354620	10	435462	10	43546	3801	9093208	18	2506831	12079047	311027584	04-10-2023	84	Advance Licence
24	INNSA1	2938477	08-04-2024	CN	ZHEJIANG RUNSHANG SPECIAL STEEL CO LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	28.124	MTS	1750	4198158	10	419816	10	41982	3801	9016958	18	2461844	11940600	311027584	04-10-2023	84.35	Advance Licence
25	INNSA1	2946359	09-04-2024	CN	WENZHOU GISSUN STAINLESS STEEL CO LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	28.412	MTS	1750	4241148	10	424115	10	42411	3801	9109295	18	2487055	12062876	311031146	13-02-2024	84.35	Advance Licence
26	INNSA1	3080256	18-04-2024	CN	WENZHOU GISSUN STAINLESS STEEL CO LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	27.974	MTS	1750	4175767	10	417577	10	41758	3801	8968866	18	2448714	11876914	311031146	13-02-2024	84.35	Advance Licence
27	INNSA1	3125133	20-04-2024	CN	WENZHOU GISSUN STAINLESS STEEL CO LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	28.606	MTS	1750	4272639	10	427264	10	42726	3801	9176931	18	2505521	12152442	311031146	13-02-2024	84.4	Advance Licence
28	INNSA1	3125127	20-04-2024	CN	WENZHOU GISSUN STAINLESS STEEL CO LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	28.509	MTS	1750	4258151	10	425815	10	42582	3801	9145813	18	2497025	12111234	311031146	13-02-2024	84.4	Advance Licence
29	INNSA1	3148469	22-04-2024	CN	WENZHOU GISSUN STAINLESS STEEL CO LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	28.489	MTS	1750	4255163	10	425516	10	42552	3801	9139397	18	2495273	12102738	311031146	13-02-2024	84.4	Advance Licence
30	INNSA1	3240089	27-04-2024	CN	WENZHOU GISSUN STAINLESS STEEL CO LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	24.011	MTS	1750	3586322	10	358632	10	35863	3801	7702834	18	2103057	10200387	311031146	13-02-2024	84.4	Advance Licence
31	INNSA1	3490155	15-05-2024	CN	ZHEJIANG RUNSHANG SPECIAL STEEL CO LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	27.725	MTS	1750	4138598	10	413860	10	41386	3801	8889033	18	2426918	11771196	311031146	13-02-2024	84.35	Advance Licence
32	INNSA1	3488868	15-05-2024	CN	ZHEJIANG RUNSHANG SPECIAL STEEL CO LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	16.3	MTS	1750	2433152	10	243315	10	24332	3801	5226014	18	1426826	6920487	311027584	04-10-2023	84.35	Advance Licence
33	INNSA1	3488868	15-05-2024	CN	ZHEJIANG RUNSHANG SPECIAL STEEL CO LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	2	3	73041110	11.71	MTS	1750	1747988	10	174799	10	17480	3801	3754394	18	1025039	4971712	311031146	13-02-2024	84.35	Advance Licence
34	INNSA1	3789272	02-06-2024	CN	WENZHOU GISSUN STAINLESS STEEL CO LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	28.671	MTS	1750	4279810	10	427981	10	42798	3801	9192334	18	2509726	12172839	311031146	13-02-2024	84.35	Advance Licence
35	INNSA1	4145245	23-06-2024	CN	WENZHOU XINHAO STAINLESS STEEL CO LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	28.496	MTS	1730	4202581	10	420258	10	42026	3801	9130811	18	2483222	12076316	311031146	13-02-2024	84.3	Advance Licence
36	INNSA1	4173884	25-06-2024	CN	WENZHOU XINHAO STAINLESS STEEL CO LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	28.494	MTS	1790	4348030	10	434803	10	43480	3801	9130170	18	2512167	12120620	311031146	13-02-2024	84.3	Advance Licence
37	INNSA1	4181268	25-06-2024	CN	WENZHOU XINHAO STAINLESS STEEL CO LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	28.563	MTS	1790	4358559	10	435856	10	43586	3801	9152279	18	2518250	12149971	311031146	13-02-2024	84.3	Advance Licence
38	INNSA1	4219171	27-06-2024	CN	WENZHOU XINHAO STAINLESS STEEL CO LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	28.631	MTS	1850	4465148	10	446515	10	44651	3801	9174068	18	2543469	12208703	311031146	13-02-2024	84.3	Advance Licence
39	INNSA1	4325328	04-07-2024	CN	WENZHOU GISSUN STAINLESS STEEL CO LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	28.459	MTS	1750	4245646	10	424565	10	42456	3801	9118955	18	2489692	12075668	311031146	13-02-2024	84.3	Advance Licence
40	INNSA1	5313468	29-08-2024	CN	WENZHOU XINHAO STAINLESS STEEL CO LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	28.524	MTS	1730	4187052	10	418705	10	41871	3801	9199414	18	2492467	12152457	311031146	13-02-2024	84.85	Advance Licence
41	INNSA1	5313448	29-08-2024	CN	WENZHOU GISSUN STAINLESS STEEL CO LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	28.447	MTS	1850	4465397	10	446540	10	44654	3801	9174580	18	2543611	12209384	311031146	13-02-2024	84.85	Advance Licence
42	INNSA1	5313458	29-08-2024	CN	WENZHOU XINHAO STAINLESS STEEL CO LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	28.525	MTS	1700	4114589	10	411459	10	41146	3801	9199736	18	2478047	12130388	311031146	13-02-2024	84.85	Advance Licence
43	INNSA1	5313464	29-08-2024	CN	WENZHOU GISSUN STAINLESS STEEL CO LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	28.191	MTS	1850	4425212	10	442521	10	44252	3801	9092016	18	2520720	12099510	311031146	13-02-2024	84.85	Advance Licence
44	INNSA1	5313473	29-08-2024	CN	WENZHOU XINHAO STAINLESS STEEL CO LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	28.628	MTS	1790	4348064	10	434806	10	43481	3801	9232955	18	2530675	12241917	311031146	13-02-2024	84.85	Advance Licence
45	INNSA1	5313481	29-08-2024	CN	WENZHOU XINHAO STAINLESS STEEL CO LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	28.496	MTS	1700	4110406	10	411041	10	41104	3801	9190383	18	2475528	12118056	311031146	13-02-2024	84.85	Advance Licence
46	INNSA1	5376715	02-09-2024	CN	WENZHOU GISSUN STAINLESS STEEL CO LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 316	2	3	73041110	2.143	MTS	2400	436401	10	436401	10	4364	3801	691149	18	211600	950753	311031146	13-02-2024	84.85	Advance Licence

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47	INNSA1	5376715	02-09-2024	CN	WENZHOUS GISSUN STAINLESS STEEL CO LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	25.993	MTS	1750	3859636	10	385964	10	38596	3801	8383128	18	2280118	11087807	311031146	13-02-2024	84.85	Advance Licence
48	INNSA1	6232814	20-10-2024	CN	WENZHOUS TINSI STEEL TECHNOLOGY CO., LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	28.536	MTS	1800	4363440	10	436344	10	43634	3801	9214130	18	2530359	12224467	311031146	13-02-2024	84.95	Advance Licence
49	INNSA1	6367030	27-10-2024	CN	ZHEJIANG RUNSHANG SPECIAL STEEL CO LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	27.2	MTS	1740	4065744	10	406574	10	40657	3801	8782743	18	2393229	11623204	311031146	13-02-2024	84.95	Advance Licence
50	INNSA1	6554920	07-11-2024	CN	WENZHOUS XINHAO STAINLESS STEEL CO LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	28.441	MTS	1660	4055784	10	405578	10	40558	3801	9183455	18	2463368	12092959	311031146	13-02-2024	84.95	Advance Licence
											1286			194559429		19455943		1945594		412241312		113076410	546719259				


 24.11.2025
 (मुकेश कुमार)
 (MUKESH KUMAR)
 आसुचना अधिकारी
 Intelligence Officer
 रा.आ.नि. मुंबई आंचलिक इकाई
 DRI, Mumbai Zonal Unit


 24.11.25
 (दीपक मीणा)
 (Deepak Meena)
 वरिष्ठ आसुचना अधिकारी
 Senior Intelligence Officer
 रा.आ.नि. मुंबई क्षेत्रीय इकाई, मुंबई
 DRI, MZU, Mumbai



Panchanama dated 14.11.2024 drawn at the Residence premises of Shri Narpat P. Bokadia and Rahul N. Bokadia, Flat 2702, 27th Floor, Shreepati Towers, A Wing, Pimpalwadi, V P Road Police Station, Mumbai 400004 regarding the investigation of Advance Authorization i.r.o. M/s Hi Tech Stainless Steel.

Sr. No.	Name & Address of the panchas	Age	Occupation
1.	Yogesh Madhukar Sawant, S/o Madhukar Sawant, Mahuli, Yavatmal, Maharashtra 445202	32 Years	Service
2.	Ajay Kumar, S/o Hanuman Prasad Chaurasiya, 17, Allahabad Road, Prathmik Vidyalay, Masthari, Jaunpur, Uttar Pradesh - 222145 (Local Address: Navi Badi, Chira Bazar Mumbai)	36 Years	Service

We the above mentioned panchas, on being called by one person who introduced himself as Shri Roopesh Kumar, Senior Intelligence Officer (SIO), Directorate of Revenue Intelligence (DRI), Mumbai Zonal Unit (MZU) by showing his official identity card, presented ourselves at the Ground Floor of the address Flat 2702, 27th Floor, Shreepati Towers, A Wing, Pimpalwadi, V P Road Police Station, Mumbai 400004 on 14.11.2024 at around 08:15 hrs. Thereafter, Shri Roopesh Kumar introduced us to the other officers accompanying him as Chetan Pareek and Aditi Agrawal, both Intelligence Officers, DRI, MZU. The said officers informed us that they have reason to believe that goods liable to confiscation or documents or other relevant things are there. Hence, they want to search the said premises at Flat No. 2702, 27th Floor, Shreepati Towers, A Wing, Pimpalwadi, V P Road Police Station, Mumbai 400004 and they requested us to witness the same, for which we readily agreed.

Then, we, the panchas, alongwith officers entered into the lift to reach at premises. After reaching at the premises of Shri Narpat P. Bokadia and Rahul N. Bakodia, Flat No. 2702, 27th Floor, Shreepati Towers, A Wing, Pimpalwadi, V P Road Police Station, Mumbai 400004. They knocked the gate of the said residential flat premises which was opened by one lady named Smt. Sangeeta who introduced herself as working as maid of this premises. The officers then showed the Search warrant and their identity card to her. After that we the panchas alongwith the officers entered into the premises. Upon being called Shri Narpat Bokadia appeared before the officers. Then he further introduced the other family members viz. his son Shri Rahul Bokadia, his wife Smt. Manjula Bokadia and his daughter-in-law Smt. Payal Bokadia available at the premises. Upon being asked about one other lady available at premises, he introduced her as their another maid named Smt. Rimjhim. After entering into the said

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[Signature]
14/11/24

Roopesh Kumar
14/11/2024

residential premises, the officers further offered their personal search to Shri Narpat Bokadia / other family members which was denied politely. After entering into the premises the officers identified the premises approximately 2050 sq feet. consisting total 5 rooms, 1 dining hall, 1 large hall (at the entrance of the premises), 1 small hall, 1 kitchen and 3 washrooms. The premises also have one big balcony attached to the main hall at the entrance and two other balconies attached to the rooms.

The officers then started search proceedings of the premises starting from the two rooms, kitchen, one balcony, two washrooms and the dining hall situated at left of the entrance. During the search of the said premises, the officers found some cash in the drawer of one of the almirah situated in the bedroom belonging to Shri Narpat Bokadia. The said cash was counted in front of Shri Narpat Bokadia and us the panchas and the same amounted to Rs. 8,00,000/- (all in denomination of Rs. 500/- notes). The officers then seized the said cash under the provisions of Section 110 of the Customs Act, 1962 on the reasonable belief that the same were sale proceeds of goods. The said cash was then put in a light yellow colour cloth bag and wrapped with white colour paper and tied with white colour thread and then tied a knot. Thereafter, the knotted end of the thread was tied with the white colour paper bearing the case details and was sealed with the customs seal of DRI, MZU in our presence and in the presence of Shri Narpat Bokadia and the DRI officers. The panchas and the seizing DRI officer ensured that the cash was seized in such a manner that the cash could not be taken out from the said envelope without tampering of the said seals.

During the said panchnama proceedings, the officers also found two mobile phones pertaining to Shri Narpat P. Bokadia (Samsung, Product Name: Galaxy Z Flip6, Model: SM-F741B, Serial Number: RZCX61SD97E, having only one sim of Vodafone phone number 9821046542 inserted in it in IMEI 1: 355951710097499) and Shri Rahul N. Bokadia (Samsung, Product Name: Galaxy Z Fold3 5G, Model: SM-F926B/DS, Serial Number: R3CRA066RAP, having only one sim of Airtel phone number 9867688530 inserted in it in IMEI 1: 350843354423831). The custody of the said mobile phones was taken over for further investigation. The said mobile phones were wrapped in white coloured paper envelopes with signatures affixed of the panchas, Shri Narpat P. Bokadia and Rahul N. Bokadia on the paper envelopes in such a manner that the said mobile phones couldnot be operated without tampering of the signatures on the said envelopes.

14/11/2024

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K

Roopesh Kumar
14/11/2024

The panchnama proceedings were conducted from beginning till the completion of search under video recording (with the help of body cam brought by DRI officers) in presence of us the panchas, Shri Narpat N. Bokadia and Shri Rahul N. Bokadia. After panchnama proceedings, memory card related to video proceedings were sealed in white envelopes with signatures affixed of the panchas, Shri Narpat P. Bokadia and Rahul N. Bokadia on the paper envelopes in such a manner that the same couldnot be used without tampering of the envelopes.

The Panchnama proceedings were concluded at 12:30 hrs on the same day i.e. on 14.11.2024. No untoward incident took place during the course of the panchnama proceedings and panchnama proceedings concluded in peaceful manner. During the said panchnama, one lady officer Aditi Agrawal, IO, DRI also remained and have put her signatures on the panchnama in token of having remained present during the search proceedings.

The panchnama running into (three) 3 pages has been typed on the laptop brought by the officers. This panchnama is also explained to we the panchas in vernacular language and after being satisfied with the truthfulness and correctness of contents mentioned therein, have put our dated signature on all the pages of the panchnama alongwith Shri Narpat P. Bokadia and Rahul N. Bokadia and the DRI officer.

अजय कुमार
14/11/2024
अजय कुमार जी

Pancha No.1

DRAWN BY ME

Pancha No. 2

अजय कुमार
14/11/2024
अजय कुमार जी
14/11/24
14-11-2024

Roopesh Kumar
14/11/2024
(Roopesh Kumar)
Senior Intelligence Officer,
DRI, Mumbai

In presence of me.

Aditi Agrawal
14/11/24
(अदिति अग्रवाल)
(ADITI AGRAWAL)
आसूचना-अधिकारी
Intelligence Officer
रा.आ.नि. मुंबई आंचलिक इकाई
DRI, Mumbai Zonal Unit

(RR)
15.11.2024

Panchanama dated 14.11.2024 drawn during search conducted at the Office premises of Shri Narpat P. Bokadia 21/23, Laxmi Niwas, Gr. Floor Office No. 8, 2nd Parsiwala, Near V.P. Road Police Station Mumbai- 400004.

Sr. No.	Name & Address of the panchas	Age	Occupation
1.	Yogesh Madhukar Sawant, S/o Madhukar Sawant, Mahuli, Yavatmal, Maharashtra 445202	32 Years	Service
2.	Ravindra Kumar, S/o Ghevar Chand, Karola Teh. Sanchore Dist. Jalore Raj. (Local Address: 22, 3 rd Floor, Dheeraj Bhawan, Nandu Bhai Desai Road, Near Grant Road Station, Mumbai)	33 Years	Service

We the above mentioned panchas, on being called by one person who introduced himself as Shri Roopesh Kumar, Senior Intelligence Officer (SIO), Directorate of Revenue Intelligence (DRI), Mumbai Zonal Unit (MZU) by showing his official identity card, presented ourselves outside the premises 21/23, Laxmi Niwas, Gr. Floor Office No. 8, 2nd Parsiwala, Near V.P. Road Police Station Mumbai- 400004 on 14.11.2024 at around 01:00 PM. Thereafter, Shri Roopesh Kumar introduced us to the other officer accompanying him as Shri Chetan Pareek, Intelligence Officers, DRI, MZU. The said officers informed us that they have reason to believe that goods liable to confiscation or documents or other relevant things are there. Hence, they want to search the said premises at 21/23, Laxmi Niwas, Gr. Floor Office No. 8, 2nd Parsiwala, Near V.P. Road Police Station Mumbai- 400004 and they requested us to witness the same, for which we readily agreed.

Then, we, the panchas, alongwith officers entered into the building to reach at premises. After reaching at the premises 21/23, Laxmi Niwas, Gr. Floor Office No. 8, 2nd Parsiwala, Near V.P. Road Police Station Mumbai- 400004. They knocked the gate of the said office premises which was opened by Shri Narpat Bokadia. The officers then showed the Search warrant and their identity card to him. After that we the panchas along with the officers entered into the premises. After entering into the said office premises, the officers further offered their personal search to Shri Narpat Bokadia which he denied politely. After entering into the premises the officers identified the premises approximately 350 sq feet. consisting total 3 small cabins and one small lobby at the entrance.

The officers then started search proceedings of the premises. During the search the officers taken us with them to each and every area of the premises, and they found one file containing 211 pages relevant for their investigation and have resumed the same under the provisions of Customs Act, 1962 under this panchanama. the same has been seen by us, we along with Shri Narpat Bokadia have put our dated signature on the first and last page. Further, during the search they found a computer which was installed in the cabin at the right side of the entrance. Upon going through the data in the computer, the officers of DRI again found some incriminating documentary evidence in

P₁: *(Signature)*
14/11/2024
21/23/21-4190

P₂: *(Signature)*
14/11/2024
Ravindra Kumar

15/11/24
M

the computer. Hence, they have resumed the said computer under the provisions of Customs Act, 1962. The custody of the said computer was taken over for further investigation. The said computer was wrapped in blue coloured polythene bag with signatures affixed of the panchas, Shri Narpat P. Bokadia on the paper seal in such a manner that the said computer could not be operated without tampering of the signatures on the said paper seal. During the course of search proceedings, the officers found a CCTV camera at entrance of the premises, which was also taken out by the DRI officers, and then the custody of the said CCTV Camera too was taken over for further investigation. The said CCTV Camera was wrapped in white coloured paper envelope with signatures affixed of the panchas, Shri Narpat P. Bokadia on the paper envelope in such a manner that the said CCTV Camera could not be operated or taken out without tampering of the signatures on the said envelopes.

The panchnama proceedings were conducted from beginning till the completion of search under video recording (with the help of body cam brought by DRI officers) in presence of us the panchas and Shri Narpat N. Bokadia. After panchnama proceedings, memory card related to video proceedings were sealed in white envelopes with signatures affixed of the panchas, Shri Narpat P. Bokadia on the paper envelopes in such a manner that the same could not be used without tampering of the envelopes.

The Panchnama proceedings were concluded at 01:15 HRS on the next day i.e. on 15.11.2024. No untoward incident took place during the course of the search proceedings, and the same is concluded in peaceful manner.

The panchnama running into 2 (two) pages has been typed on the laptop brought by the officers. This panchnama is also explained to we the panchas in vernacular language and after being satisfied with the truthfulness and correctness of contents mentioned therein, have put our dated signature on all the pages of the panchnama along with Shri Narpat P. Bokadia and the DRI officer.

Pancha No.1

[Signature]
14/11/2024

Pancha No. 2

[Signature]
14/11/2024

[Signature]
Ranjinder Kumar

DRAWN BY ME

[Signature]
15/11/24

[Signature]
15/11/2024

(Roopesh Kumar)

Senior Intelligence Officer,
DRI, Mumbai

Search Panchanama dated 14.11.2024 at premises Shed No 2, Rangara Compound, Shil Phata Road, Adivli, Kiravli, Panvel, Maharashtra -400612.

PANCHA 1

Name	Shambhu Ram
Address	S/o Bilas Ram, Hiropati, Madhubani, Hiropati, Bihar-847304, India.
D.O.B	01.01.1975
Occupation	Service
Aadhar no.	3489 2660 2940

PANCHA 2

Name	Ananda Sadashiv Sable
Address	Room No-107, H-3, Hanuman CHS, Simplex, Sector-7, Ghansoli, Navi Mumbai, Ghansoli S.O. Thane, Maharashtra-400701, India.
D.O.B	19.01.1988
Occupation	Driver
Aadhar No.	7860 3334 2868

On being called by a person who identified himself as Shri Rakesh Kumar, Senior Intelligence Officer (SIO), Directorate of Revenue Intelligence (DRI), Mumbai Zonal Unit (MZU), by showing his official identity card, we, the above named panchas, presented ourselves at around 11:15 AM today i.e. on 14.11.2024 near Shed No 2, Rangara Compound, Shil Phata Road, Adivli, Kiravli, Panvel-400612. There, we, the panchas, were introduced by Shri Rakesh Kumar, Senior Intelligence Officer (SIO) to Shri Narsingh Yadav & Shri Ravinder Kumar both Intelligence Officer, DRI Mumbai (hereinafter called as 'the said officers'). All the said officers introduced themselves by showing their respective official identity cards. The said officers informed us, the above named Panchas, that they have specific intelligence that some relevant documents, goods and other relevant material to the case that is being investigated by DRI are secreted in the premises of M/s Hi Tech Stainless World situated at Shed No 2, Rangara Compound, Shil Phata Road, Adivli, Kiravli, Panvel-400612.

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14/11/24

G. Kumar
14/11/24 P2

Rabk
14/11/24

The Officers then requested us, the above named Panchas, that they intended to search the said premises under the provision of the Customs Act, 1962 and requested us, the Panchas, to witness the same to which, we, the Panchas readily agreed. Then, the officers shown us a search warrant having DIN: 202411DDZ90000510085, duly signed dated 14.11.2024 by Mrs. Shweta Suman, Deputy Director, DRI, Mumbai Zonal Unit authorizing Shri Rakesh Kumar, Senior Intelligence Officer, DRI Mumbai and their team to search the said premises under the provisions of the Customs Act, 1962. We the Panchas have put our dated signature on the said search warrant in token of having seen and perused the same.

Thereafter, we, the above named Panchas, along with the said officers proceeded towards the said premises situated at Shed No 2, Rangara Compound, Shil Phata Road, Adivli, Kiravli, Panvel-400612. After reaching the gate of Shed No 2, Rangara Compound, Shil Phata Road, Adivli, Kiravli, Panvel-400612, we Panchas saw a Board displaying the name and address of M/s Hi Tech Stainless World, the address were same as we have seen in the search warrant dated 14.11.2024. Then, the said officers officer knocked the gate of the said premises, and it was opened by a man, who introduced himself as Mr. Umesh Divakar Shetty, Production Supervisor of M/s Hi Tech Stainless World. The said officers introduced them self to Mr. Umesh Diwakar Laxman Shetty by showing their government identity card and explained the purpose of their visit to him and showed the search warrant dated 14.11.2024 to Mr. Umesh Divakar Shetty. Mr. Umesh Diwakar Laxman Shetty put his dated signature on the Search Warrant dated 14.11.2024 as token of the seen and read. The said officers also introduced we the panchas to the Shri Umesh Divakar Shetty. Before entering the premises, we the panchas and the said officers offered their personal search to Mr. Umesh Divakar Shetty, which was politely declined by him. Then we the panchas and the said officers entered in the premises of M/s Hi Tech Stainless World situated at Shed No 2, Rangara Compound, Shil Phata Road, Adivli, Kiravli, Panvel-400612.

Then Officers along with us Panchas, took around the premises along with Mr. Umesh Diwakar Laxman Shetty. Mr. Umesh Diwakar Laxman Shetty told the officers that the said premises is used by M/s Hi Tech Stainless World for manufacturing and storing the raw material, finished products, semi-finished products, scraps etc. Shri Umesh Diwakar Laxman informed the said officers that M/s Hi Tech Stainless World is engaged into the business of import of stainless-steel pipes and export of stainless-steel products. Then, Mr. Umeshdiwakar Laxman Shetty introduced their other staffs available in the said premises to

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१४/११/२४

B. Umesh
१४/११/२४

Bable
१४/११/२४

the said officers, namely Shri. Bhagwan Das (Age-42 Years) Head Machine Operator, Shri Ram Prasad Yadav (Age-25 Years), Assistant Machine Operator, Shri Mahender Yadav, Assistant Machine Operator (Age-23 Years), Shri Munger Goswami, Helper (Age-18 Years) and Shri Vishal Mahendra Kanojia (Age-18 Years) to the said officers. Mr. Umeshdiwakar Laxman Shetty told the said officers that said premises is a rented premises and the area of premises admeasured around 4000 Square feet. The premises comprises one open shed for storage and manufacturing work and keeping raw material, finished products, semi-finished products, scraps etc, One office room (containerized cabin) was divided in two small cabins, one small cabin was around 110 square feet, where two computer, two printers, one cupboard, one long tables and 5 chairs were kept for office related work of M/s Hi Tech Stainless World. Mr. Umeshdiwakar Laxman Shetty told the officers that the said office is used by him and Mr. Ramesh Chavan, Data Entry Operator of M/s Hi Tech Stainless World and Sale, Purchase, Import, Export, Job Work, Stocks related documents are kept in the said office. Beside the said office cabin, there was one small cabin around 90 square feet, where One table and three chairs were kept and room was empty. Mr. Umeshdiwakar Laxman Shetty told the said officers that said cabin is used by Mr. Narpat Pukhrajji Bokadia, Proprietor of M/s Hi-Tech Stainless World, who used to visit this premises once in a week and he is not present today i.e. 14.11.2024.

Beside the above said office room, there was two toilets and near the toilets, there was a room which was admeasuring around 300 square feet, which was divided in three parts, Mr. Umeshdiwakar Laxman Shetty told the said officers that this room is used for stay of the staffs/workers of M/s Hi Tech Stainless World.

In the close shade area of the premise's different types of machines viz. Power Pressure Machines, Drilling Machines, Lathe Machines, Hydraulic Machines, Cutting Machines, Shearing Machines, Plasma Cutting Machines, Buffering Machines, Weight Machines were found and racks containing different types of dyes were also found in the close shed area.

Mr. Umeshdiwakar Laxman Shetty told the said officers about the detailed functionality of the Machines in the aforesaid premises are as under:

Sr. No.	Name of Machines	No of Machines	Conditions of Machines
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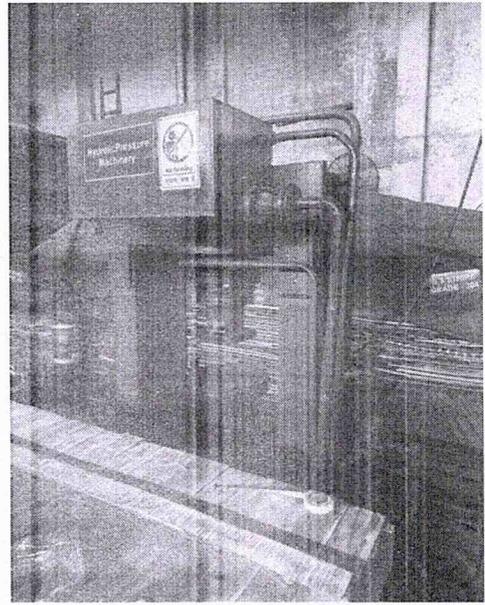
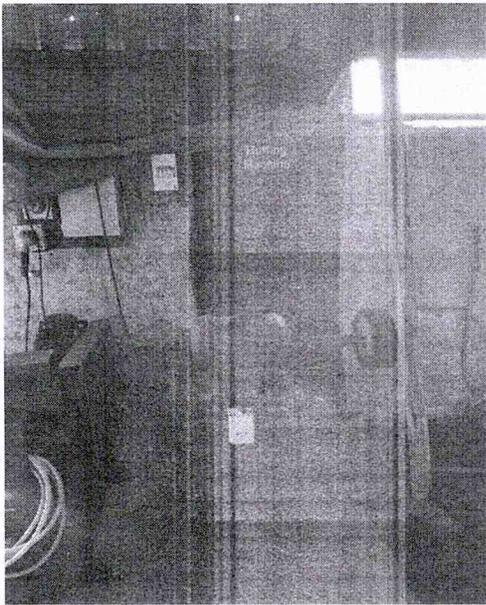
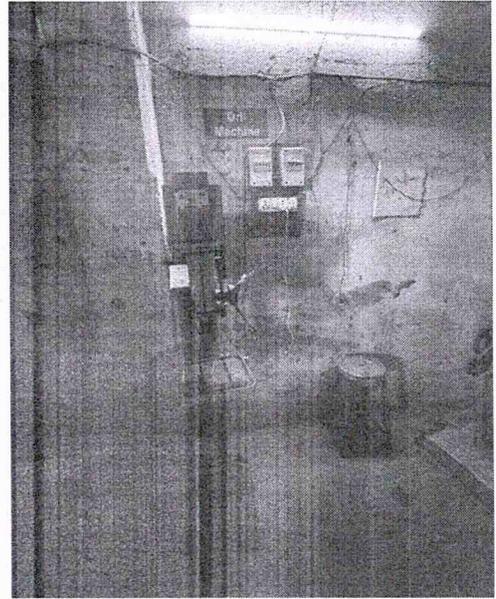
1	Drill Machine (Capacity-19MM) (Very Old)	1	In working conditions
2	Lathe Machine (Very Old)	2	In working conditions
3	Buffing Machine	2	In working conditions
4	Power Pressure Machine (Capacity-40 Ton) (Very Old)	2	In working conditions
5	Power Pressure Machine (Capacity -30 Ton) (Very Old)	3	In working conditions
6	Power Pressure Machine (Capacity-50 Ton) (Very Old)	1	In working conditions
7	Power Pressure Machine (Capacity-20 Ton)	1	In working conditions
8	Power Pressure Machine (Capacity-20 Ton) (Very Old)	5	Not in working conditions
9	Hydraulic Pressure Machine (Capacity -100 Ton) (Very Old)	2	In working conditions
10	Straighttetting Machine	1	In working conditions
11	Plasma Cutting Machine(Very Old)	1	In working conditions
12	Compressor Machines (Very Old)	1	In working conditions
13	Cutting Machine(Very Old)	1	In working conditions
14	Shearing Machine	2	One in working condition and another one in non-working condition
15	Power Fresh Machine (Capacity 10 Ton)	3	Not working conditions
16	Weight Machine (Capacity 1 Ton)	2	In working conditions
17	Water Motor and Water Pump and Cleaning Machines	1	In working conditions
	Total	31	

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14/11/24 P2

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14/11/24

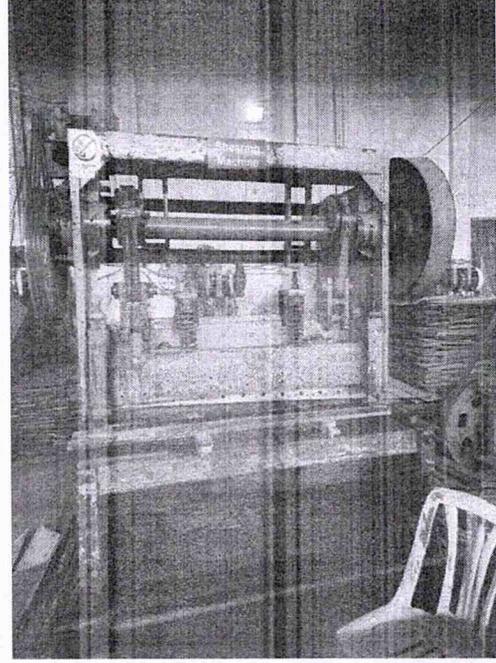
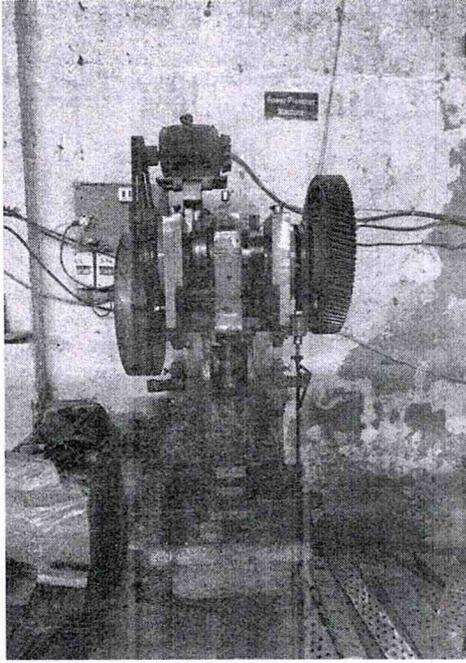
Sample photos of the above-mentioned machines are as under:



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14/11/24

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14/11/24

12. *[Signature]*
14/11/24



The above machines appear to be very old and not in good conditions and cannot be produced as required productions. The most of machines are not functioning.

On being asked, Mr Umeshdiwakar Laxman Shetty informed the said officers, the aforesaid machines could not work on the stainless steel pipes of more than 5 mm thickness. Therefore, he informed the said officers that most of the stock in said premises at any stage is around or less than 5 mm thickness.

During search proceeding of the above premises, one person who introduced himself as Shri Satyanarayan Bishnoi, Senior Intelligence Officer, DRI, MZU, Mumbai by showing his government identity card joined the said officer search proceedings.

The goods of different grades of steel pipes viz grade 409, 304, J-3, G-316 were noticed as per the stock statement. Mr. Umesh Shetty informed the said officers that stock of raw material, semi-finished goods and the finished goods lying in the said premises.

The Officers asked Mr. Umeshdiwakar Laxman Shetty to show the Stock Register for Imported goods, semi-finished goods and Scraps. Mr. Umeshdiwakar Laxman Shetty told the said officers that the Stock Register for Imported goods, semi-finished goods and Scraps are maintained in the Computer and not in Register. Mr. Umeshdiwakar Laxman Shetty took a print out of stock register from the computer available in the said premises and submitted the duly certified Stock statements for Imported goods, semi-finished goods and Scraps as on

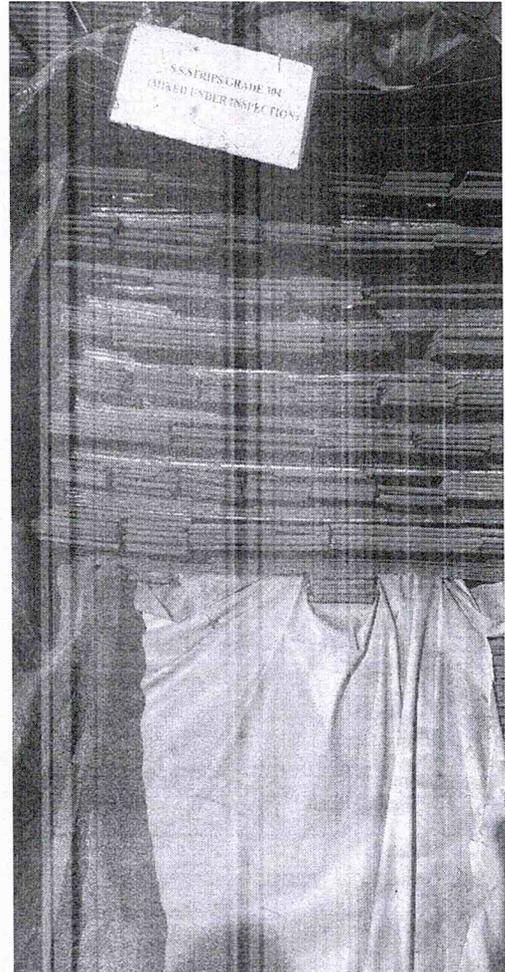
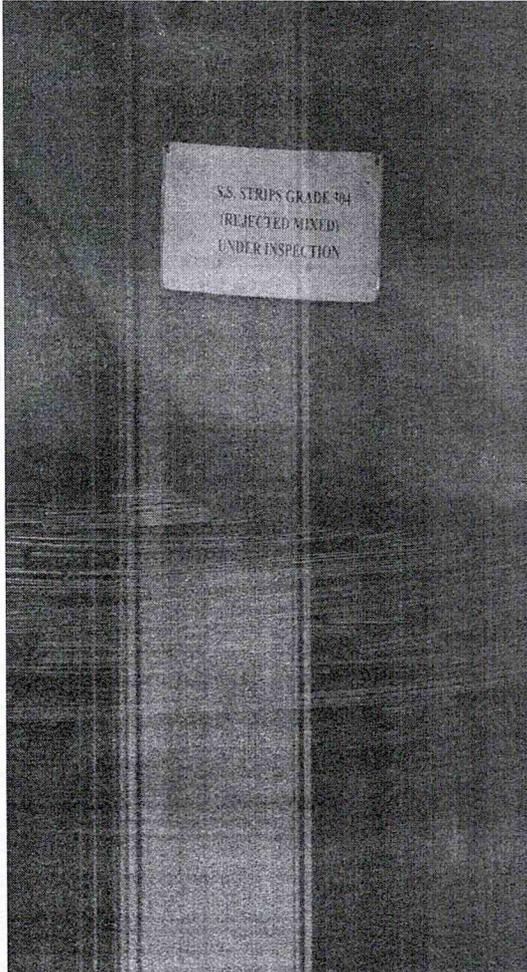
PL 21272 214
14/11/24

Umesh
14/11/24

P2 Babh
14/11/24

14.11.2024, which is enclosed as Annexure-A to this Panchanama dated 14.11.2024. We, Panchas have put our dated signature on the stock statement dated 14.11.2024 (Annexure -A) as token of the seen and read. The correctness of the stock of the stock position could not be ascertained in the absence of the forklift and the heavy-duty weight scale. There was no machine wise production register was found in the said premises.

On being asked, Shri Umeshdiwakar Laxman Shetty informed the said officers in front of us the panchas that in the said premises there is around 30-35 MTS of rejected finished goods is also available in the said premises. Further, Shri Umeshdiwakar Laxman Shetty showed the said officer's stock of around 10-12 MTS, rusted finished goods. These rejected stocks are included into the stock statement dated 14.11.2024 (Annexure -A), under heading of process finished goods only. Photos of the rejected materials are as under:



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PL 14/11/24

[Handwritten Signature]
14/11/24

[Handwritten Signature]
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On being asked, Shri Umesh Shetty informed the said officers that the aforementioned rejected stock is stored in the said premises from last 2-3 years. Most of goods lying in the stocks are very old stocks as it appears from the conditions of the lying goods.

On being shown the photos of the SS Pipes of Grade 304, Shri Umesh Shetty assented to the fact that this consignment had been offloaded in the premise a few days back and has been again loaded and sent to A to Z Metal Cutting Service. On being shown the Eway bill details of transactions with A to Z Metal Cutting Service, he confirmed that in past also such consignments have been offloaded in the premises and been loaded and sent to the above mentioned firm. The quality of the intermediary goods under process at the premises and the finished stock lying at the premises do not appear to be correlated or manufactured from the imported goods. The capacity of the functioning machines also does not correlate with the production shown in the computer records. Thus, it appears that the raw material for these perforated sheets and even some of the perforated sheets are domestically procured. The quantity of the intermediary products and the final goods appears to be substantially less than compare to stock statement. On account of these factors, there appears to be reason for detention of the goods.

Therefore, under the reasonable belief that the goods as detailed in Annexure-A (attached with this Panchnama dated 14.11.2024) presently lying in the above premises are mis-declared and are liable to be confiscated under the provisions of the Customs Act, 1962, the said officers detained the goods for further investigation.

On being asked, Mr. Umeshdiwakar Laxman Shetty informed the said officers that he is not aware whether the goods currently lying in the said premises are imported goods or goods manufactured from the imported goods or are made from local goods. Details of the goods as per the stock register liable for confiscation is mentioned in Annexure-A. He informed that he receives the pipes for further processing. The goods which are unloaded and loaded from factory is being handled by Shri Hanumant Singh.

The said officers informed we, the panchas and Mr. Umeshdiwakar Laxman Shetty that the goods as detailed in the Annexure-A are placed under detentions for further investigation under the reasonable belief that the same are liable for confiscation under the provisions of Customs Act, 1962.

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P1 14/11/24

G. Umesh
14/11/24

Babli
14/11/24

The above detained goods as mentioned in the Annexure-A were handed over to Mr. Umeshdiwakar Laxman Shetty for safe custody under a Supratnama dated 14.11.2024. The said officers in presence of we, Panchas further informed Mr. Umeshdiwakar Laxman Shetty not to dispose of, remove or part with or otherwise deal with the above said detained goods/intermediates in any manner without the prior written permission of the competent Officer of the DRI. We Panchas have put our dated signature on Supratnama dated 14.11.2024 as token of seen and read the same.

Then Officers started the systematic search of the office cabins of the said premises. The said officers identified and segregated records/documents found lying in the said premises. The records/documents so identified and segregated were put together in box files and the pages were serially numbered. The file containing records/documents so identified and segregated are as per below mentioned table:

Table-01

Sr. No.	Description of the Documents/devices	Pages/nos.
1	Job Work Out & IN Amne IV Book, 2022-2023, 2023-2024, 2024-25	1 to 94
2	Job Work Register Annexure-IV, 2024-25, July -24 to March-25	1 to 104
3	Job Work (Box File) containing in and out details.	1 to 222
4	Job Work (Box File No13) 2022-23	1 to 517

The said officers informed Mr. Umeshdiwakar Laxman Shetty that the file containing the records/documents as mentioned in the above table were relevant to the enquiry being conducted by the said officers and the same was being withdrawn by them. We the above named panchas and Mr. Umeshdiwakar Laxman Shetty, have put our dated signature on the first and last page of the file containing the documents as mentioned in the above table, so withdrawn in token of having witness the recovery of the said documents from the said premises and in token of having seen the same.

P1 21272 2127
14/11/24

Umeshdiwakar Laxman Shetty
14/11/24

P2 Babh
14/11/24

Then the said officers informed us the panchas that they are concluding the panchanama. Video recording of search proceeding was done by the said officers on body camera in which new memory card(micro SD card) of EVM make, model name EVM Elite 32GB MicroSD HC Class 10 , Model Number EETF/32GUI was inserted and the same was witnessed by us the panchas and the same was removed and sealed in envelope in presence of us the panchas, Mr. Umeshdiwakar Laxman Shetty on which we the panchas and Mr. Umeshdiwakar Laxman Shetty have put our dated signature on the Paper Seal in token of being seized in our presence

The Panchanama which was started over at 11:30 AM and concluded on the same day i.e. 14.11.2024 at around 09:15 P.M. The Panchanama proceedings were conducted in a peaceful manner, no religious feelings were hurt, and no damage were done to property. Mr. Umeshdiwakar Laxman Shetty was present throughout the proceedings. The Panchanama running into 10 pages has been correctly recorded as it happened and has been explained to us in Hindi language, in which we are conversant with. Further, before leaving the premises, the Officers and we, the Panchas offered their personal search, which was politely declined by Mr. Umeshdiwakar Laxman Shetty.

The panchanama was typed by an officer in the computer and printe out were taken from the printer installed at the office of the aforesaid premises by officers and it has been correctly recorded as witnessed by us.

Typed by me. *Hansa Yadav*
 14.11.2024
 C N ARS D N W N YADAV Pancha 1 : 14/11/24

Before me. *(Signature)*
 (RAKESH KUMAR)
 वरिष्ठ आसूचना अधिकारी
 Senior Intelligence Officer
 रा.आ.नि. मुखई जोनल यूनिट
 14/11/24
 Pancha 2 : *Belle*
 14/11/24

I was present throughout the course of search proceedings and the same has been recorded correctly and I have received a copy of the panchanama.

Received one copy of above panch stano dated 14/11/24
(Signature)
 Umeshdiwakar Shetty
 Production supervisor
 H1 Tal slanted
 14/11/24
 STAINLESS WORLD
 Ramnagar Compd. 1st Floor,
 Kirwadi, Thane - Maharashtra 400002

ANNEXTURE - A

STOCK STATEMENT Nov-24 Date: 14/11/2024

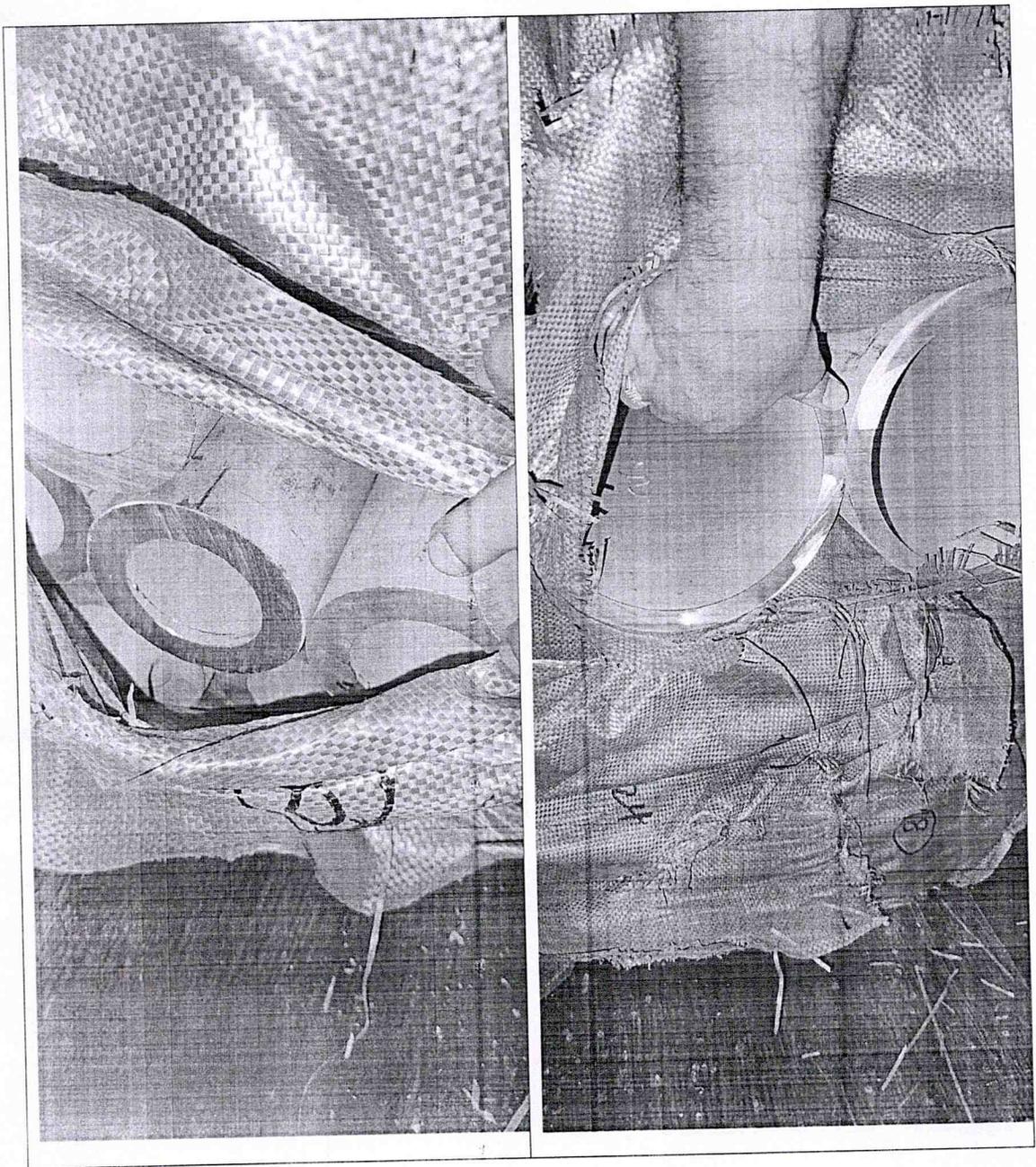
SR No	Description	Unit	Op B/S	Qty Receipt	Total Qty	To Job	Used	To Plant	Total Com	CL/B/S
1	Stainless Steel Secondary Seamless Pipe Grade-304	MTS	19.496	0	19.496	19.496	0	0	0	0.000
Goods In Process										
SR No	Description	Unit	Op B/S	Qty Receipt	Qty Recd Jo	Total Qty	To Job	Used	To P.d	Total
1	SS Cut Pipe / Phatta Grade - 304	MTS	82.378	0.000	0.000	82.378	0	0.000	0.000	82.378
2	SS Cut Pipe / Phatta Grade - 316	MTS	0.857	0	0.000	0.857	0	0	0	0.857
Process Finished Products										
SR No	Description	Unit	Op B/S	Qty Receipt	Total Qty	To Job	Used	Plant to	DISPATCH	CL/B/S in Plant
1	Semi Finish perforated strips under process(G-409)	MTS	5.401	0.000	5.401	0	0.000	0.000	0.000	5.401
2	Semi Finish perforated strips under process(G-304)	MTS	184.955	0.000	184.955	0	0.000	0.000	0.000	184.955
3	Semi Finish perforated strips under process(G-J3)	MTS	5.312	0.000	5.312	0	0.000	0.000	0.000	5.312
4	Semi Finish perforated strips under process(G-316)	MTS	10.118	0.000	10.118	0	0.000	0.000	0.000	10.118
TOTAL										205.786
SR No	Description	Unit	Op B/S	Qty Receipt	Total Qty	To Job	Used	Plant to	DISPATCH	CL/B/S in Plant
5	Mixed Scrap	MTS	40.120		40.120	0	0.000	0.000	0.000	40.120

21252 2121
14 11 24

21252 2121
14 11 24

[Handwritten Signature]
12/11/24

HI-TECH STAINLESS WORLD
Gate No.02, Gr. Floor,
Kangara Compound, SRIKANTH NAGAR,
Kiryall, Thane - Maharashtra-400612.
Umesh & Divakaran Saha



शिवश्याम
12/11/24

[Signature]
14/11/24

P2 *[Signature]*
14/11/24

222



1. E-WAY BILL Details

E-Way Bill No: 2518 5661 2617

Generated Date: 11/11/2024 12:25 PM

Generated By: 27AAH HN230 0R1ZY

Valid Upto: 12/11/2024

Mode: Road

Approx Distance: 18km

Type: Inward - Job work Returns

Document Details: Challan - 209/2024-25 - 11/11/2024

Transaction type: Regular

2. Address Details

From

To

GSTIN : 27ABA PS555 6N2Z0
A TO Z METAL CUTTING SERVICE
MAHARASHTRA
:: Dispatch From ::
SECTOR NO. KWC PLOT NO.1233
GROUND FLOOR ROAD NO 14
Navi Mumbai, MAHARASHTRA-410218

GSTIN : 27AAH HN230 0R1ZY
HI-TECH STAINLESS WORLD
MAHARASHTRA
:: Ship To ::
GALA NO 2 GROUND FLOOR RANGARA
SHIL PHATAADIVALI KIRAVALI
Thane, MAHARASHTRA-400612

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
7219	Pipe cutting and Straightteting phat Mix Size Grade 304 & Pipe cutting and Straightteting phat Mix Size Grade 304	10120.00 KGS	1547449.20	NE+NE+NE+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
1547449.20	0.00	0.00	0.00	0.00	0.00	0.00	1547449.20

4. Transportation Details

Transporter ID & Name : By Road

Transporter Doc. No & Date : & 11/11/2024

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	MH06AC2761	Navi Mumbai	11/11/2024 12:25 PM	27AAHHN2300R1ZY	-	-

212222121
P1 14/11/24
P1 212222121
14/11/24

P2 Bablu
14/11/24

251856612617

P2 Bablu
14/11/24

P2 Bablu
14/11/24

e-Way Bill



E-Way Bill No:	2518 5661 2617
E-Way Bill Date:	11/11/2024 12:25 PM
Generated By:	27AAH HN230 0R1ZY - HI-TECH STAINLESS WORLD
Valid From:	11/11/2024 12:25 PM [18Kms]
Valid Until:	12/11/2024

Part - A

GSTIN of Supplier	27ABAPS5556N2Z0,A TO Z METAL CUTTING SERVICE
Place of Dispatch	Navi Mumbai,MAHARASHTRA-410218
GSTIN of Recipient	27AAH HN230 0R1ZY ,HI-TECH STAINLESS WORLD
Place of Delivery	Thane,MAHARASHTRA-400612
Document No.	209/2024-25
Document Date	11/11/2024
Transaction Type:	Regular
Value of Goods	1547449.2
HSN Code	7219 - PIPE CUTTING AND STRAIGHTETING PHAT MIX SIZE GRADE 304
Reason for Transportation	Inward - Job work Returns
Transporter	

Part - B

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	MH06AC2761	Navi Mumbai	11/11/2024 12:25 PM	27AAH HN2300R1ZY	-	-

21222124
14/11/24



251856612617

G/M
14/11/24

P2
14/11/24



1. E-WAY BILL Details

E-Way Bill No: 2118 5661 8936

Generated Date: 11/11/2024 12:34 PM

Generated By: 27AAH HN230 0R1ZY

Valid Upto: 12/11/2024

Mode: Road

Approx Distance: 18km

Type: Inward - Job work Returns

Document Details: Challan - 210/2024-25 - 11/11/2024

Transaction type: Regular

2. Address Details

From

To

GSTIN : 27ABA PS555 6N2Z0
A TO Z METAL CUTTING SERVICE
MAHARASHTRA
:: Dispatch From ::
SECTOR NO. KWC PLOT NO.1233
GROUND FLOOR ROAD NO 14
Navi Mumbai, MAHARASHTRA-410218

GSTIN : 27AAH HN230 0R1ZY
HI-TECH STAINLESS WORLD
MAHARASHTRA
:: Ship To ::
GALA NO 2 GROUND FLOOR RANGARA
SHIL PHATAADIVALI KIRAVALI
Thane, MAHARASHTRA-400612

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
7219	Pipe Cutting AND Straightening phata Mix Size Grade 304 & Pipe Cutting AND Straightening phata Mix Size Grade 304	9376.00 KGS	1433684.16	NE+NE+NE+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
1433684.16	0.00	0.00	0.00	0.00	0.00	0.00	1433684.16

4. Transportation Details

Transporter ID & Name : By ROAD

Transporter Doc. No & Date : & 11/11/2024

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	MH46BF4236	Navi Mumbai	11/11/2024 12:34 PM	27AAHHN2300R1ZY	-	-

21221724
11/14/11/24



211856618936

Handwritten signature and date 11/11/24

Handwritten signature and date 14/11/24

e-Way Bill

221



E-Way Bill No:	2118 5661 8936
E-Way Bill Date:	11/11/2024 12:34 PM
Generated By:	27AAH HN230 0R1ZY - HI-TECH STAINLESS WORLD
Valid From:	11/11/2024 12:34 PM [18Kms]
Valid Until:	12/11/2024
Part - A	
GSTIN of Supplier	27ABAPS5556N2Z0,A TO Z METAL CUTTING SERVICE
Place of Dispatch	Navi Mumbai,MAHARASHTRA-410218
GSTIN of Recipient	27AAH HN230 0R1ZY ,HI-TECH STAINLESS WORLD
Place of Delivery	Thane,MAHARASHTRA-400612
Document No.	210/2024-25
Document Date	11/11/2024
Transaction Type:	Regular
Value of Goods	1433684.16
HSN Code	7219 - PIPE CUTTING AND STRAIGHTETING PHATA MIX SIZE GRADE 304
Reason for Transportation	Inward - Job work Returns
Transporter	

Part - B						
Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	MH46BF4236	Navi Mumbai	11/11/2024 12:34 PM	27AAHHN2300R1ZY	-	-

21222ATY
Bade
14/11/24

14/11/24
R2
14/11/24



211856618936

DELIVERY CHALLAN

HI-TECH STAINLESS WORLD

Gala No. 02, Ground Floor, Rangara Compound, Shill Phata, Adivali Kirvali, Thane, Maharashtra. Pin : 400612.

GSTIN : 27AAHHN2300R1ZY

220

M/s Atoz metal cutting service.
 Plot No. 1233 Rd No. 14, Sew
market Kalarbori. 410218.
 Your Challan No. 27ABAPS 5556N220 Date 14/11/24

Challan No. J-22/26-25
 Date 08/11/24
MH04KF7234
 Vehicle No. _____

Please receive the following goods in good Order and Condition kindly return the Duplicate challan duly signed the company responsibility ceases when the goods been once delivered and no claim for damage or shortage can thereafter be considered. goods/ machine send on per order will not be take back.

Item No.	PARTICULARS	Qty.	Value
1	Stainless steel Secondary Seamless pipe mixed Sized Grade-304 material sent to job work Challan No: J-22/26-25 Date: 08/11/24 Eway Bill No: 2018 5527 3562 P 14/11/24	19496 kg	₹. 29813336

[Signature]
14/11/24

[Signature]
14/11/24

E.&O.E.

Received the above goods in good in good order & condition

[Signature]

[Signature]

Authorised by

Security Sign



Receivers Signature & Rubber Stamp

returnable

not returnable

NEW EKTA

न्यू एकात वज्र फीट

WEIGH BRIDGE

PIMPRI, DAHISAR, MUMBRA, PANVEL ROAD,
DIST - THANE. 400 612 Tel. No.: 9833568304

100 TONS
AVERY
COMPUTERISED
WEIGH BRIDGE

24 HOURS
SERVICE

M/S.

VEHICLE NO.

MH04KF7234

Torus

Sr. No. 971877

Date : 08/11/24

Time : 12:01

GROSS WEIGHT



223900

08/11/24, 12:01

Material :

TARE WEIGHT



9350

08/11/2024, 10:30

Remark1 :

NET WEIGHT



199500

Bags :

TERMS & CONDITIONS :

1. Please check the Weight, no responsibility accepted once carrier leaves the weigh bridge.
2. responsibility will be entertained thereafter.
3. when TARE weight is Oral. It is stated by the driver/owner of the vehicle.
3. All computer memories Valid upto 2 months only.

472

NEW EKTA W.B.

Driver: Out
Cash 200

For Suggestions or Complaints Contact H.O.: 9833568304 / 9833357417

Amount Received

For **NEW EKTA** WEIGH BRIDGE

NEW EKTĀ

न्यू एक्टा वज्र ब्रिज

WEIGH BRIDGE

PIMPRI, DAHISAR, MUMBRA, PANVEL ROAD,
DIST - THANE. 400 612 Tel. No.: 9833568304

100 TONS

AVERY
COMPUTERISED
WEIGH BRIDGE

24 HOURS
SERVICE

M/S.

218

Sr. No.

927437

Date : 08/11/24

VEHICLE NO.

MH04KE72334

Torus

Time : 12:01

GROSS WEIGHT



2269000

08/11/24, 12:01

Material

:

TARE WEIGHT



93500

08/11/2024, 10:30

Remark1

:

NET WEIGHT



1199500

14/11/24

Remark2

:

TERMS & CONDITIONS :

1. Please check the Weight, no responsibility accepted once carrier leaves the weigh bridge.
2. No responsibility will be entertained thereafter.
3. When TARE weight is Oral. It is stated by the driver/owner of the vehicle.
3. All computer memories Valid upto 2 months only.

[Signature]
14/11/24

Driver: Out
Cash 200

[Signature]
14/11/24

NEW EKTĀ W.B.

[Signature]
14/11/24

For Suggestions or Complaints Contact H.O.: 9833568304 / 9833357417

Amount Received

For **NEW EKTĀ** WEIGH BRIDGE

JOB WORK CHALLAN

(Annexure - I)

ORIGINAL	-	PINK
DUPLICATE	-	GREEN
TRIPLICATE	-	WHITE

(For movement of inputs of partially processed goods under Section 143 from one factory to another factory for further Processing / Operations etc.)

PART I

Name & Address of the Supplier / Manufacturer	HI-TECH STAINLESS WORLD	Sr. No. <u>J-22/26.25</u> Date : <u>08/11/24</u>
	Gala No. 02, Ground Floor, Rangara Compound, Shill Phata, Adivali Kirvali, Thane, Maharashtra. Pin : 400612. GSTIN : 27AAHNN2300R1ZY <u>216</u>	

Sr. No.	Description of Goods	P.O. No.	HSN NO.	Quantity	UOM	Wt. Kts.
1	Stainless Steel Secondary Seamless Pipe mixed sized	G-306	7306110			19496 kg
				TOTAL QTY.		19496 kg

Value in Rs.	<u>₹. 2981133.36</u>
Date & Time of Issue	<u>08/11/24</u>
Nature of Processing/Manufacturing required to be done	<u>PIPE CUTTING & CHARGING CHALLENGER</u>
Name & Address of factory/ Place of Processing/Manufacturing	<u>A102 meters cutting service Plot No 133, Rd No. 11, Sill market Kalamboi, G102</u>
GSTIN of Processor	<u>27ARAPS556N220</u>
Expected duration of Processing/Manufacturing	<u>355 DAY</u>
Vehicle No. or Mode of Transport	<u>MH04KE 7234</u>

Place : Rangara Compound Adivali Kirvali **HI-TECH STAINLESS WORLD**
 Date : 08/11/24 Pharan
 Signature of the Manufacturer / Authorised Signatory

PART II

To be filled by the processing factory in original and duplicate challan

Sr. No.	Description of Goods	Date of Despatch	Qty. Return No.	Qty. Return Wt.	Waste and Scrap Returned	Waste and Scrap Not recoverable

Place : _____
 Date : _____
21223121
R 14/11/24
14/11/24
R2
Bable
14/11/24
 Signature of the Job Worker

PART III

HI-TECH STAINLESS WORLD

To be filled by the parent factory in duplicate challan on receipt of goods from the processing factory.

Certified that / We have received the goods
 Removed Under above challan _____
 Signature of the Manufacturer / Authorised Signatory

219



E-WAY BILL Details

Way Bill No: 2018 5527 9562

Generated Date: 08/11/2024 11:18 AM

Generated By: 27AAH HN230 0R1ZY
Valid Upto: 09/11/2024

Mode: Road

Approx Distance: 18km

Type: Outward - Job Work

Document Details: Challan - J-22/24-25 -
08/11/2024

Transaction type: Regular

Address Details

From

GSTIN : 27AAH HN230 0R1ZY
HI-TECH STAINLESS WORLD
MAHARASHTRA
:: Dispatch From ::
GALA NO 2 GROUND FLOOR RANGARA
SHIL PHATAADIVALI KIRAVALI
Thane, MAHARASHTRA-400612

To

GSTIN : 27ABA PS555 6N2Z0
A TO Z METAL CUTTING SERVICE
MAHARASHTRA
:: Ship To ::
SECTOR NO. KWC PLOT NO.1233
GROUND FLOOR ROAD NO 14
Navi Mumbai, MAHARASHTRA-410218

Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
73041110	Stainless Steel Secondary Seamless Pipe Mixed Sized Grade 304 & Stainless Steel Secondary Seamless Pipe Mixed Sized Grade 304	19496.00 KGS	2981133.36	NE+NE+NE+0.000+0.00

Total Taxable Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
2981133.36	0.00	0.00	0.00	0.00	0.00	0.00	2981133.36

Transportation Details

Transporter ID & Name : By Road

Transporter Doc. No & Date : & 08/11/2024

Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Load	MH04KF7234	Thane	08/11/2024 11:18 AM	27AAH HN2300R1ZY	-	-



201855279562

21222127
P2 14/11/24
Baba
14/11/24

e-Way Bill

213



Way Bill No:	2018 5527 9562
Way Bill Date:	08/11/2024 11:18 AM
Generated By:	27AAH HN230 0R1ZY - HI-TECH STAINLESS WORLD
Valid From:	08/11/2024 11:18 AM [18Kms]
Valid Until:	09/11/2024
Part - A	
STIN of Supplier	27AAHHN2300R1ZY,HI-TECH STAINLESS WORLD
Place of Dispatch	Thane,MAHARASHTRA-400612
STIN of Recipient	27ABA PS555 6N2Z0 ,A TO Z METAL CUTTING SERVICE
Place of Delivery	Navi Mumbai,MAHARASHTRA-410218
Document No.	J-22/24-25
Document Date	08/11/2024
Transaction Type:	Regular
Value of Goods	2981133.36
HSN Code	73041110 - STAINLESS STEEL SECONDARY SEAMLESS PIPE MIXED SIZED GRADE 304
Reason for Transportation	Outward - Job Work
Transporter	

B

Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
MH04KF7234	Thane	08/11/2024 11:18 AM	27AAHHN2300R1ZY	-	-

2122 2127
f 2 14/11/24



201855279562

[Handwritten signature]
14/11/24

[Handwritten signature]
14/11/24

Panchnama dated 14.11.2024 drawn at Residential premises of Shri Rizwan Mohammad Idris Shah, situated at: 2/9, KL-6A, Sector-1E, Kalamboli, Panvel – 410208.

Pancha 1: Name: Rupesh Kisan Raut, Age: 36 years (D.O.B: 01.12.1988), Occupation: Service, Address:s/o Kisanrao, near Shendri bu, pekarda, Darwha, Yavatmal, Maharashtra – 4202 Aadhar Card No. 5369 2775 2719.

Pancha 2: Name: Ram Niwas, Age: 31 years (D.O.B: 13.07.1994), Occupation: Service, Address: 126, Godaro ki dhani, Khara, Jodhpur, Rajasthan – 345 023, Aadhar Card No. 8464 6150 9629.

On being called upon by a person, who introduced himself as Shri Satyanarayan Bishnoi, Senior Intelligence Officer, Directorate of Revenue Intelligence (DRI), Mumbai Zonal Unit (MZU), 13, Sir Vithaldas Thackersey Marg, Opp. Patkar Hall, New Marine Lines, Mumbai – 400020, by showing his official Identity Card, we, the above named panchas, presented ourselves near 2/9, KL-6A, Sector-1E, Kalamboli, Panvel – 410208 at around 08:15 Hours.

The DRI officer introduced we, the panchas, to the other officers accompanying him as Smt. Yogita, Senior Intelligence Officer, Shri Ajeet Yadav and Shri Shivam Bajpai, both Intelligence Officers, DRI Mumbai Zonal Unit. The said officers identified themselves by showing their identity cards (hereafter referred to as 'the officers'). The officers informed us, the panchas, that with respect to an ongoing investigation, the officers intend to carry out the search at the aforesaid premises on a reasonable belief that certain incriminating goods/documents/digital evidence related to the ongoing investigation might be secreted at the said premises. The officers requested we, the panchas to witness the search proceedings of premises located at Second floor, 2/9, KL-6A, Sector-1E, Kalamboli, Panvel – 410208, that they intend to do, to which we readily agreed. The officers further showed we, the panchas, a Search Authorization dated 14.11.2024 bearing CBIC DIN No. 202411DDZ90000555AE4 issued by Shweta Suman, Deputy Director, DRI, MZU. We, the panchas, put our dated signature on the said Search Authorization in token of having seen and agreeing to witness the search proceedings.

Thereafter, we, the panchas, along with the said officers proceeded towards the aforesaid premises. On reaching the above said premises, the officers knocked the door of the said premise. Thereafter, one lady who identified herself as Shajiya Rizwan Shah responded to the knocks. Upon enquiry, she informed the officers that the premises belonged to Shri Rizwan Mohammad Idris Shah and that he is owner of the company M/s A to Z Metal Cutting Service. Upon request of the officers, Shri Rizwan Mohammad Idris Shah came to the door and the officers informed him about the purpose of their visit and introduced we, the panchas and themselves by showing their official identity cards. The officers further showed Shri Rizwan Mohammad Idris Shah the aforementioned Search Authorization. Shri Rizwan Mohammad Idris Shah, stated that he was illiterate and requested his daughter Smt. Asma Shri Rizwan Shah to read and translate the same. Upon understanding the contents of the said Search Authorisation, Shri Rizwan Mohammad Idris Shah and his daughter Smt. Asma Rizwan Shah put their dated signature on the said Search Authorization in token of having seen and perused the same. Before entering the said premises, the officers and we, the panchas, offered our personal search to Shri Rizwan Mohammad Idris

P₁ - R.K. RAUT

P₂ - Ram Niwas

KS2K
14.11.24

Shajiya
14/11/2024

Shah, which was politely declined by him. Upon entering the said premise, it was found that 3 more people were also present at the said premises including an infant belonging to Smt. Asma Rizwan Shah.

On entering of the said premises, it was found to be a residential premise of around 550 sq. ft. consisting of two rooms with attached kitchen & one washroom. On being asked, Shri Rizwan Mohammad Idris Shah informed that at present, he is residing with his wife Smt. Munni Rizwan Shah, and his daughters namely, Saniya Rizwan Shah, Sana Rizwan Shah, Shajiya Rizwan Shah. He further informed that the Sana Rizwan Shah is a special child, and that his other daughter, Smt. Asma Rizwan Shah was visiting his place.

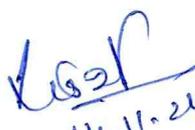
Thereafter, the said officers started to search the said premise in a systematic manner. Nothing relevant to investigation or incriminating in nature was found from the said premises.

The search proceedings started at around 08:40 hrs on 14.11.2024 and concluded peacefully on the same day at around 10:45 hrs on 14.11.2024. No harm was caused to any person or property and all religious sentiments were respected. Upon completion of Search Proceedings, the officers informed Shri Rizwan Mohammad Idris Shah, that the search proceedings were concluded and that they were not resuming any documents from the premises, after which Shri Rizwan Mohammad Idris Shah requested permission to leave the premises, so as to reach his office of M/s A to Z Metal Cutting Service, situated at Plot no 1233, Road no. 14, Steel Market, Kalamboli, to which the officers informed that they needed his presence for some more time. the officers took the 32GB memory card bearing Serial No. EETF32GKN0724 used for recording out of the camera with brand as seoureye and serial no. 2406001719, and put it in a paper envelope, which was then closed using paper seal. We the Panchas put our dated signature on the paper seals as token of having witnessing the same. Before leaving the said premises, we, the panchas, along with the officers offered our personal search to Shri Rizwan Mohammad Idris Shah, which was again politely declined by him.

This Panchnama, running into Two (02) pages, typed on the laptop carried by the officers and printed in the printer brought by the officers, was read over to us, the panchas, in our vernacular as well. After finding the same as per our version and say, we, the panchas, have put our dated signature on the said Panchnama in token of its correctness of the facts.

P₁ - R.K. RAUT

14-11-24

P₂ - 
14.11.24

Ram Niwas

Drawn by me


14/11/2024

Shivam Bajpai

Intelligence Officer,

Directorate of Revenue Intelligence,

Mumbai Zonal Unit

PANCHANAMA DATED 14.11.2024 DRAWN AT THE PREMISES OF A TO Z METAL CUTTING SERVICES, PLOT NO 1233, ROAD NO. 14, STEEL MARKET, KALAMBOLI- 410218.

Pancha 1	
Name, Age & Gender	Ram Niwas, 31, Male
Address	126 Godaro Ki Dhani, Khara, Jodhpur, Rajasthan- 345023
Occupation	Service
Aadhar No	8464-6150-9629

Pancha 2	
Name, Age & Gender	Rupesh Kisanraut, 35, Male
Address	Near Shendri Bu, Pekarda Darwaha, Yavatmal, Maharashtra- 445202
Occupation	Service
Aadhar No	5369-2775-2719

On being called upon by a person who introduced himself by showing his identity card as Shri Satyanarayan Bishnoi, Senior Intelligence Officer (SIO), Directorate of Revenue Intelligence (DRI), Mumbai Zonal Unit (MZU), we, the above-named persons presented ourselves near the entry gate of A TO Z METAL CUTTING SERVICES, PLOT NO 1233, ROAD NO. 14, STEEL MARKET, KALAMBOLI- 410218 at around 11:35 hours on 14.11.2024. Here, the said officer introduced us to other officers accompanying him as Shri. Shivam Bajpai and Shri Ajeet Singh Yadav, both Intelligence Officers, DRI MZU. All the above said officers (hereinafter collectively called the 'Officers') identified themselves by showing their Identity cards. The said officers then informed us that with respect to an ongoing enquiry under the Customs Act, 1962, they have been authorized to search the premise of A TO Z METAL CUTTING SERVICES located at PLOT NO 1233, ROAD NO. 14, STEEL MARKET, KALAMBOLI- 410218, under the reasonable belief that certain documents and things which related to the enquiry are stored or secreted inside the said premises. Therefore, they requested us to witness the said search proceedings as panchas to which we readily agreed.

The officer then showed us, the panchas, a Search warrant dated 14.11.2024 bearing CBIC-DIN 202411DDZ90000111FE1 issued by Shweta Suman, Deputy Director, DRI, MZU authorizing the Officers to search the said premises of M/s. A TO Z METAL CUTTING SERVICES, PLOT NO 1233, ROAD NO. 14, STEEL MARKET, KALAMBOLI- 410218, under the provisions of Customs Act, 1962. We, the said Panchas have put our dated signature on the said Search Warrant in token of having seen and perused the same.

Thereafter, we the panchas alongwith the officers proceeded towards the entry gate of A TO Z Metal Cutting Services. At the gate of the premises, we met Mr. Rizwan Shah, proprietor of A TO Z Metal Cutting Services. Mr. Rizwan Shah was accompanied by Mr. Nauman Rizwan Shah, son of Shri Rizwan Shah and Mr. Sameer Ali Sayed, Son-in-law of Mr. Rizwan Shah. The officers then explained to Shri Rizwan Shah the purpose of their visit and identified themselves by showing their individual departmental identity cards and showed him the above mentioned Search Warrant dated 14.11.2024. Mr. Rizwan Shah after being explained its contents by his son in law Samir Ali Sayed, signed the said Search Warrant in token of having seen and read the same. The officers then offered their personal search to Shri Rizwan Shah, which was politely declined by him. Thereafter, the officers alongwith above named persons entered the premises.

On entering the premises, we met Shri Arvind Kumar, Supervisor of the factory. The premises was admeasuring 450 sq. meters; and contained an office cabin inside a container measuring about 18.6 sq. meters. Shri Arvind Kumar informed that they have machines for cutting, straightening and loading-unloading of metal pipes. Shri Arvind Kumar showed us around the premises. There were 12 people working as labourin the premises. There were metal plates/sheets of various sizes in the premises. Mr. Arvind Kumar informed that the goods of following companies were kept in the premises:

1. Dhankeshwar Metal
2. Rinku Metal
3. D. M. Metal
4. Pawan Steel
5. Seven Star Special Steel
6. Madhusudan Ferromat
7. J. K. Metal

On being asked about the goods of HI-Tech Stainless World, Mr. Arvind Kumar informed that there were no goods of the HI-Tech Stainless World inside the premises at the moment. Thereafter, the officers started the systematic search of the office cabin. During the search a job work challan with Sr. No. J-22/24-25 dated 08.11.2024 pertaining to HI-Tech Stainless World was found in the office. On being asked, Shri Arvind Kumar informed that the subject goods covered in the job-work challan were unloaded at their other premises located at PLOT NO 1495, ROAD NO. 17, STEEL MARKET, KALAMBOLI- 410218. The job-work challan indicated that the subject goods i.e. SS Seamless pipe of mixed size were to be cut and straightened. However, Shri Arvind Kumar informed that the subject goods were taken back in the same condition as they were given to us for work, without cutting and cleaning due to their urgency. Shri Arvind Kumar further informed that Shri Prashant Jain (Mob-

9969421971) was contacting on behalf of HI-Tech Stainless World; and Shri Prashant Jain had told him to only wash the subject goods but he didn't do any works on the subject goods.

The officers asked Shri Arvind Kumar to lead them to the premises where goods were delivered to them for cutting job. Shri Arvind Kumar led the officers to the subject premises. The subject premises were covered under CCTV surveillance. The officers took the DVR having S/N K29913608 containing the recordings of the premises and sealed it in a green envelope. The officers further enquired about the stock pertaining to Hi-Tech Stainless World which was supposed to be lying at the subject premises to which, Shri Arvind informed the officers that the said goods were already taken back by HI Tech Stainless World without any work due to their urgency. Upon further enquiry, Shri Arvind informed the officers that M/s Hi-Tech Stainless World had sent them around 19 tonnes of Steel Pipes to be washed. For this they (Hi-Tech Stainless World) had generated an E-way Bill bearing no. 201855279562 dated 08.11.2024. Shri Prashant had verbally informed him that he only needed the pipes to be washed and transported, even though the job work challan clearly stated that the goods were to be cut and straightened out. However, Shri Arvind informed that even before washing, Shri Prashant sent vehicles at the subject premises for taking the subject goods. Vehicle Nos. as provided by Shri Arvind are MH06AC2761, MH48CB3477. Upon being asked where the goods were transported to, Shri Arvind informed that the said goods were transported to Plot no. 1776, road no. 22, Steel Market, Kalamboli -410218. Upon being asked why the goods were not sent back to the Gala No. 2, Rangara Compound, Shil Phata, Kiravali, Shri Arvind informed the officers that the destination was decided by Shri Prashant. Thereafter, the officers along with Shri Arvind Kumar came back to the original premises.

The officers during the search proceedings resumed the documents related to job-works done for the company HI-Tech Stainless World. The subject documents, alongwith the above mentioned job-work challan were kept in a file and numbered from 01 to 346 Mr. Rizwan Shah signed on the first and last page of the subject documents contained in the file. Thereafter, the officers took out the DVR having S/N C91293891 which contained the recordings of the subject premises and sealed it in a green envelope.

Nothing else was withdrawn by the officers other than that mentioned above which may be useful for the ongoing investigation.

The said search proceedings were recorded in a body camera of make Secureye having Sr. No 2406001719, which the officers were carrying. Thereafter, in presence of we the panchas the officers removed a memory card having Sr. No. EVMTF/16GB0501SE from the said Body Camera and the officers placed the said memory card inside a green envelope. Thereafter, the

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R.K. RAUT
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officers sealed the said green envelope. We the panchas have affixed our dated signatures on the sealed green envelopes in token of the same having been sealed in our presence.

No religious sentiments were hurt, there was no untoward incident and there was no damage to property. We have put our dated signature on each page of this Panchanama in token of its correctness. Before leaving the premises, the officers and we the panchas offered our personal search to Shri Rizwan Shah which he declined politely. The Panchanama running into 04 pages has been read by us the panchas and we the Panchas found it is correctly drawn as witnessed by us. The Panchanama concluded peacefully on the same day at 17:00 hours.

Pancha No. 1: Ram niwas
L.G.S.
14.11.24

Pancha No. 2: R. K. RAUT

14-11-24

Drawn by,

AJS
14/11/24
(Ajeet Singh Yadav)
Intelligence Officer
DRI, MZU

I Adv. Sameer Ali Sayyed was present during
entire proceeding.

Sameer
14/11/2024.

Panchnama dated 14.11.2024 Drawn at Floor-GRD, PLOT-370/380, Silver Cinema, Patthe Bapurao Marg, Khetwadi, Girgaon, Mumbai-400004

Sr. No.	Name & Address of the panchas	Age (in years)	Occupation
1	Sahil Sachin Naik; Age: 21 years; Education: Graduate; residing at Building No-A1/211, Near Ganesh Mandir, Maharashtra, Nagar, Mankhurd, Mumbai.	21	Service
2	Ankit Kamlakar Mohite; Age: 31 years; Education: 11th pass; residing at Poynar, Baudhwadi, Khed, Ratnagiri, Furus, Ratanagiri, Maharashtra-415710.	31	Service

On being called by one person who introduced himself as Shri Manish Kumar, Senior Intelligence Officer, Directorate of Revenue Intelligence (DRI), Mumbai Zonal Unit (MZU) with the help of his official identity card, we, the above named panchas, presented ourselves in front of Silver Cinema, Patthe Bapurao Marg, Khetwadi, Girgaon, Mumbai-400004 on 14.011.2024 at around 14.45 hrs. Shri Manish Kumar introduced we the panchas, to the other officers accompanying with him as Shri Alok Singh Yadav, Intelligence Officer, DRI, MZU & Ms. Ankita, Preventive Officer, R& I, Mumbai Customs (hereinafter collectively referred to as 'the said officers'). All the officers also introduced themselves with their official identity cards. The said officers explained us the panchas, that they intend to search the premises situated at 370/380 Silver Cinema, Patthe Bapurao Marg, Khetwadi, Girgaon, Mumbai-400004 under Customs Act, 1962 under the reasonable belief that some incriminated documents might have been secreted in the premises related to the enquiry is being conducted. The said officers requested us, the panchas to witness the search proceedings, to which we the panchas, voluntarily and readily agreed. The said officers informed us, the panchas, that this is the office premises of Shri Bhandari Metals and Tubes, who is engaged in the purchasing of goods from the importer Hitech Stainless World, who is engaged in diverting the goods imported under the Advance Authorization under Customs Act, 1962 in the domestic market. Then, the said officers showed us, the panchas, an authorisation for search dated 14.11.2024 issued by Ms.

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Shweta Suman, Deputy Director, DRI, MZU under her seal and signature authorizing Shri Manish Kumar along with his team to search the premises i.e. 178, Khem Raj Shri Krishna Das Marg, Khetwadi, Girgaon, Mumbai under Section 105 of the Customs Act, 1962. The said search warrant was issued manually as DIN could not be generated due to technical error. The DIN will be regularised later. Then the officers informed us the panchas that renovation is underway at 178, Khem Raj Shri Krishna Das Marg, Khetwadi. On being enquired nearby, it was found that the said shop has been shifted to Plot 370/380, Silver Cinema, Pathe Bapurao Marg, Khetwadi, Girgaon, Mumbai-400004. Hence, the said officers along with us the panchas, visited at this new address. We, the panchas, have put our dated signature on the said authorisation for search 14.11.2024 in token of having seen and read the same.

Thereafter, the said officers, along with us, the panchas proceeded towards shop no 370/380, near Silver Cinema. Upon reaching in front of the said premises, we the panchas, saw that one person is sitting in the shop. Then the said officers enquired his name, to which that person introduce himself as Shri Suresh Bhandari. Thereafter, in presence of us, the panchas, the officers introduced themselves to Shri Suresh Bhandari by showing their official Identity Cards. The said officers also introduced us, the panchas, to Shri Suresh Bhandari. The said officer informed the purpose of their visit to Shri Suresh Bhandari. Shri Suresh Bhandari also informed that the said shop is self-owned by him.

Then the said officers showed the search authorisation dated 14.11.2024, issued by the Deputy Director, DRI to Shri Suresh Bhandari, for search of the aforesaid premises under the provisions of the Customs Act, 1962. Shri Suresh Bhandari put his dated signature on the said search authorization in token of having seen and read the same. Before entering into the said premises, we the panchas along with the male officers offered their personal search to Shri Suresh Bhandari which was politely declined by him. Thereafter, the said officers along with us the panchas, entered into the said premises. It was observed that the said premises had one room at ground floor and there was also a mezzanine floor which has two rooms containing two cabins for the owners and table space for officer boys of total admeasuring area approx. 550 sq. ft including mezzanine floor. Shri Suresh Bhandari informed us the panchas, that day to day business is looking after by his son Shri Rakesh Bhandari. Then the said officers asked Shri Suresh Bhandari to call Mr. Rakesh Bhandari and to ask Shri Rakesh Bhandari to come to

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the shop. Thereafter, the said officers started systematic search of the said premises. In the meantime, Shri Rakesh Bhandari reached the said premises. During the search of the said premises, some documents were recovered which were related to the investigation carrying out by the officers. Accordingly, the officers before us the panchas, serially numbered the said documents which includes bank statement of Shri Rakesh Bhandari, ledger account of Numet Alloys and Numet Alloys, Ledger account of Hi-Tech Metal and Tube, Invoice and e-way bills of Numet alloys and Numet Alloys LLP and electricity bill of the said premises. All the aforesaid documents were numbered from serial no. 1 to 59. Other than these documents, no other incriminating documents or thing was found. No other documents or other things were taken over by the said officers except those documents which are serially numbered from 1 to 59 which were related to undergoing investigation. We, the panchas and Shri Rakesh Bhandari have put our dated signatures on first and last page of the said documents taken over by the officers.

The said officers in presence of we, the panchas, enquired about the goods present in the godown situated at 1776, Kalamboli Steel Marg, Navi Mumbai pertaining to Shri Rakesh Bhandari. Shri Rakesh Bhandari informed the said officers that the said goods were purchased by him yesterday from one Shri Prashant Jain of Numet Alloys and Numet Alloys LLP. Shri Rakesh Bhandari further informed that Prashant Jain used to stay at Room No. 214, 4th Floor, Badrikashr, 1st Khetwadi, near Alankar Cinema, Mumbai-400004. Shri Rakesh also informed that he also paid Rs 52 lakhs to Shri Prashant Jain for the payment of the said goods. On being asked in presence of we, the panchas, Shri Rakesh Bhandari informed that he paid Rs. 20,00,000/-, Rs.10,00,000/-, Rs.15,00,000/- and Rs. 7,00,000/- vide cheques to Shri Prashant Jain. The said cheque details are also mentioned in his bank account statement provided to the officers and enclosed with this panchanama.

Shri Rakesh Bhandari further informed the said officers in presence of we, the panchas that on instruction from Shri Prashant Jain, he contacted one Mahmood, transporter on his mobile number 9930933166 to transport the goods from godown situated at Plot No. 1495, Road 17, Kalamboli Steel Market-410218 to his godown situated at 1776, Kalamboli Steel market, Navi Mumbai. Shri Rakesh Bhandari also informed the said officers, in presence of we, the panchas that he has done business with Shri Prashant Jain in the past, the details of which are given in the ledger account provided to the said officers. Shri Rakesh Bhandari also

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informed the said officers in presence of we, the panchas that he used to deal with Shri Prashant Jain in bills and all the payments were made vide cheques.

Then the officers informed us the panchas that they are concluding the panchanama.

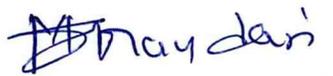
The said search proceedings were recorded in a body cam of make Secureeye having Sr. No. 2406001713, which the said officers were carrying. Thereafter, in presence of we the panchas the said officers removed memory card of make VM Elite 32 GB from the said body cam and the said officers placed the said memory card inside a green envelope. Thereafter, the said officer sealed the said green envelope with the paper seal bearing our dated signature and the said envelope was sealed with the paper seal in such a way that the said envelope could not be opened without tampering the paper seal.

The search proceedings were concluded at around 17.45 hrs. on same day i.e., on 14.11.2024 at the same place. Search was conducted in a peaceful manner, without any untoward incident. No religious sentiments were hurt during the course of search proceedings. The said officers along with us, the panchas, left the said premises at around 17.50 hrs. and before leaving the said premises the male officers and us, the panchas offered their personal search to Shri Rakesh Bhandari, However, this was politely declined by them. The panchanama drawn at the said premises was typed in the laptop carried by the said officers with them.

Drawn by me


14/11/24

Manish Kumar
Senior Intelligence Officer,
DRI, Mumbai

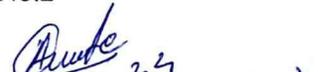

14/11/24

Suresh M. Bhandari

Panch No.1


14/11/2024
(Sahil Naik)

Panch No.2


14-11-24
(Ankit Mohite)


14/11/2024
Rakesh S. Bhandari

**Panchanama dated 14.11.2024 drawn at Plot No. 1776, Kalamboli Street Market, Road
No. 22, Kalamboli, Navi Mumbai-410218**

No.	SSr.	Name & Address of the panchas	Age (in years)	Occupation
1		Khurshid Ahamad; Aadhar No. 6629 4269 4209; Education: 5th; residing at Rustam, Kaulpur grant, Siddharthnagar, Uttar Pradesh-272206	20	Private Job
2		Sudhir Rajesh Patil; Aadhar No. 2685 1349 9913 Address: S/o Rajesh Patil, Tata Nagar, Govandi Station road, Mumbai-400043	32	Private Job

On being called by one person who introduced himself as Shri D D Nair, Senior Intelligence Officer (SIO), Directorate of Revenue Intelligence (DRI), Mumbai Zonal Unit (MZU) with the help of his official identity card, we, the above named panchas presented ourselves in front of the factory godown premises of Plot No. 1776, Kalamboli Street Market, Road No. 22, Kalamboli, Navi Mumbai at around 10:08 hrs. Shri D D Nair introduced us, the panchas, to the other officers accompanying with him as Shri Gaurav Singh and Shri Ajay Godara, both Intelligence Officers, DRI, Mumbai (hereafter collectively referred to as 'the said officers'). All the officers introduced themselves with their official identity cards. The said officers explained to us, the panchas, that they intend to search the premises situated at Plot No. 1776, Kalamboli Street Market, Road No. 22, Kalamboli, Navi Mumbai - 410218 under the provisions of the Customs Act, 1962 and requested us, the panchas, to witness the search proceedings, to which we, the panchas, voluntarily and readily agreed. The said officers then showed us a Search Warrant dated 14.11.2024 having CBIC-DIN- 202411DDZ9000000BCA8 issued by Ms. Shweta Suman, Deputy Director, DRI, MZU under her seal and signature authorizing Shri D.D. Nair, SIO along with his team to search the said premises under Section 105 of the Customs Act, 1962. We, the panchas have put our dated signature on the said Search Warrant dated 14.11.2024 in token of having seen and read the same. Thereafter, the said officers, along with us, the panchas, proceeded towards Plot No. 1776, Kalamboli Street Market, Road No. 22, Kalamboli, Navi Mumbai - 410218. Upon reaching the said premises, the said officers knocked the metal gate of the factory/godown premises, whereupon one person opened the gate of the premises and introduced himself as Shri Ganpat Singh (Aadhar No. 691718124833). Thereafter, in presence of us, the panchas, the said officers introduced

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Sudhir R. Patil
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themselves to Shri Ganpat Singh by showing their official Identity Cards. Thereafter, the said officers informed the purpose of their visit to Shri Ganpat Singh. Then the said officers showed the Search Authorisation dated 14.11.2024 having CBIC-DIN-202411DDZ9000000BCA8, issued by the Deputy Director, to Shri Ganpat Singh, for search of the aforesaid premises under the provisions of Customs Act, 1962. Shri Ganpat Singh put his dated signature on the said search authorization in token of having seen and read the same. Before entering into the office premises, the said officers and we, the panchas, offered our personal searches to Shri Ganpat Singh, which was politely declined by him.

Upon entering the said premises, the said officers and we the Panchas observed that the said premises was godown/warehouse and it was observed that the said premises admeasuring approx. 450 sq.mtrs consists of an open area, one designated space for sleeping/resting having three beds, one pedestal fan and one store room. Shri Ganpat Singh, informed the said officers that the said godown/premises was owned by one persons named Shri Suresh Bhandari, Mob.No.08850777430, who is the Proprietor of M/s.Bhandari Metal and Tubes and M/s.Rely Metal Alloys Inc, located at Metal Market, Khetwadi, Mumbai and residing at Flat No.602, 6th floor, Sanghvi Galaxy, 10th Khetwadi, Reliance Hospital, Girgaum, Mumbai – 400 004. Shri Ganpat Singh also informed that he had taken the said premises on rent from Shri Suresh Bhandari around two years back in the year 2022. Thereafter the said officers started a systematic search of the said premises. During the course of search, it was observed that different types of stainless-steel seamless pipes were stored/warehoused in the said premises. Upon being asked by the said officers, Shri Ganpat Singh informed that the Stainless Steel Seamless Pipes, lying in the said premises were sent by Shri Suresh Bhandari and as far as his knowledge, the said goods actually transported from M/s.A to Z Metal Cutting Works located at Plot No. 1495, Road 17, Kalamboli Steel Market, Navi Mumbai- 410218.

At around 12:10 pm, one person knocked the main gate of the said premises. On being, the said person informed the said officers that he is the brother of Shri Ganpat Singh and introduced himself as Shri Bhawar Singh. Shri Bhawar Singh, informed the said officers that he helped and assisted his brother Shri Ganpat Singh in managing the business of the said godown/premises and brought business by marketing and negotiating with traders in the metal market at Mumbai. Thereafter, the said officers in front of we, the panchas, asked Shri Ganpat Singh and Bhawar Singh to prepare the inventory of all the goods present at the said premises. The details of the said goods, thus prepared, are as below:

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S. No.	Description	Quantity	Approx. Weight
1.	SS Seamless pipes of dimensions 2.5 inch*5 mm	6 bundles	19,500 kgs
2.	SS Seamless pipes of dimensions 3 inch *5 mm	2 bundles	
3.	SS Seamless pipes of dimensions 5 inch *160 mm	2 bundles	
4.	SS Seamless pipes of dimensions 2 inch *160 mm	2 bundles	
5.	SS Seamless pipes of dimensions 1.25 inch *80 mm	2 bundles	
6.	SS Seamless pipes of dimensions 2.5 inch *80 mm	2 bundles	
7.	SS Seamless pipes of dimensions 3 inch *160 mm	1 bundle	
8.	SS Seamless pipes of dimensions 3 inch *40 mm	2 bundles	3,500 Kgs
9.	SS Seamless pipes of dimensions 3 inch *80 mm	1 bundle	
10.	SS Seamless pipes of dimensions 3 inch *11 mm	18 bundle	25,000 Kgs
11.	SS Seamless pipes of dimensions 38mm OD, ¾*10, 0.5 inch *10, 28mm OD	14 bundles	20,000 Kgs
12.	SS Seamless pipes of dimensions 1 inch *40 mm, 2 inch *40 mm and 0.5 inch *40 mm	Loose	4,000 Kgs
13.	SS Seamless pipes of dimensions 2.5 inch *40 mm, 2 inch *40 mm	15 bundles	20,000 Kgs
14.	SS Seamless pipes of dimensions 2 inch *40 mm, 1.5 inch *40 mm	20 bundles	20,000 Kgs
15.	SS Seamless pipes of dimensions 17mm OD, 16 mm OD, tube	14 bundles	10,000 Kgs
16.	SS Seamless pipes of dimensions 5 inch *40 mm, 6 inch *40 mm and 4 inch *40 mm	20 bundles	25,000 Kgs
17.	SS Seamless pipes of dimensions 12 inch *10 mm, 8 inch *10 mm and 10 inch *10 mm	Loose	3,000 Kgs
		Total	1,50,000 Kgs

Upon being asked, Shri Ganpat Singh informed the said officers, that Shri Suresh Bhandari, dispatches the said goods viz. Stainless Steel Seamless Pipes to this godown, once in fortnight only for storing purpose and thereafter as per the instructions of Shri Suresh Bhandari, these stored goods are loaded and dispatched in the vehicles sent by Shri Suresh

P1 सुशील अहिर
14/11/24

Bhandari
14/11/24

P2
Sudhir R. Patil
14/11/24

Bhandari. Shri Ganpat Singh, informed the said officers that the last consignment received from/sent by Shri Suresh Bhandari was on 13.11.2024 sent in vehicle bearing registration no. as MH46 BM8639 and the said consignment was of 19.500 MT of Stainless Steel Seamless Pipes.

Thereafter, the said officers informed we the panchas and Shri Ganpat Singh that the aforementioned goods of 19.5 MTs are placed under detention for further investigation under the reasonable belief that the same are liable for confiscation under the provisions of Customs Act, 1962.

The above detained goods were handed over to Shri Ganpat Singh for safe custody under Supratnama dated 14.11.2024. The officers in presence of we the panchas further informed Shri Ganpat Singh not to dispose off, remove or part with or otherwise deal with the above said detain goods/intermediates in any manner without the prior written permission of the competent officer of Customs/DRI.

Thereafter the said officers, in front of we, the panchas, browsed through the documents present at the said premises and found that two receipts of electronic computerised weighing machine was present at the premises. The vehicle registration number MH46 BM 8639 mentioned on the said receipts were matching the registration number of the vehicle which was used to deliver the consignment to the said godown sent by Shri Suresh Bhandari on 13.11.2024. The said officers informed Shri Ganpat Singh that the two aforementioned receipts were relevant to the enquiry being conducted by the said officers and the same was being withdrawn by them. We the above named panchas, have put our dated signature on both the receipts as mentioned above, so withdrawn in token of having witness the recovery of said documents and in token of having seen the same.

Further, we, the panchas, alongwith Shri Ganpat Singh were informed by the officers that the DVR device (HIKVISION Brand), Made in India, Model No. DS-7B04HGHI-F1, SN: F62838095, may also be containing some incriminating evidences therefore under the reasonable belief that these may be helpful for investigation. On being informed of the same, Shri Ganpat Singh voluntarily provided the custody of the DVR device. The said DVR device, was then placed in a green-coloured envelope and packed with paper seals. We, the panchas & Shri Ganpat Singh, have put our dated signature on the paper seal. Shri Ganpat has signed the chain of custody documents.

29/11/24 3/11/24

P1 14.11.24

Suresh Bhandari
14/11/24

P2
Sudhiv R. Patil
14/11/24

The said search proceedings were recorded in a body cam of make Secureye having Sr. No. 2406001720, which the said officers were carrying. Thereafter, in presence of we the panchas the said officers removed a memory card of make VM Elite 32 GB having Sr. No. EETF32GKN0724 from the said body cam and the said officers placed the said memory card inside a green envelope. Thereafter, the said officers sealed the said green envelope with the paper seal bearing our dated signature and the said envelope was sealed with the paper seal in such a way that the said envelope could not be opened without tampering the paper seal.

The search proceedings were concluded at around 16.30 hrs. on same day i.e., on 14.11.2024 at the same place. Search was conducted in a peaceful manner, without any untoward incident. No religious sentiments were hurt during the course of search proceedings. The said officers along with us, the panchas, left the said premises at around 16.45 hrs. and before leaving the said premises, the said officers and us, the panchas offered our personal search to Shri Ganpat Singh, which was politely declined by him. The panchanama running into five (05) pages, drawn at the said premises was typed in the laptop carried by the said officers with them. The panchanama has been explained to us and to Shri Ganpat Singh in Hindi, a language in which we are well conversant with. After being satisfied with the truthfulness and correctness of contents mentioned therein, we put our dated signature on all the pages of the panchanama.

Drawn by me

G Singh
14/11/24

Gaurav Singh
Intelligence Officer,
DRI, Mumbai

Before Me

D. D. Nair
14/11/24

D.D. Nair
Senior Intelligence Officer,
DRI, Mumbai

Page 5 of 5

में पूरे पंचाम के दौरान उपस्थित था और जैसा
कि मैंने देखा इसे सही ढंग से रिकॉर्ड किया गया है

गणपत सिंह

14/11/24

Panch No.1

सुशील अहमद
14.11.24

Panch No.2

Sudhin R. Vohra
14/11/24

गणपत सिंह
14/11/24
मनोरथ सिंह

P1

P2



STEEL CHAMBER OF INDIA (Unit - II)

100 Tons Fully Electronic Computerised Weigh-Bridge

Plot No. 1933, Steel Market Complex, Kalambohi, Phone : 9619801990
 PIONEER'S IN COMPUTERISED PUBLIC WEIGH-BRIDGE

CONDUCTED BY
 (CAPACITY 100 TONS)



M/S.			
VEHICLE No.	MH46EM98639	Truck	
		DRIVER'S NAME	DATE
			13/11/24
		DRIVER'S SIGNATURE	TIME
		P. - सुधीर अर्जुन तुर्ण-२०२४	17:16
		REMARKS / Container No.	
	GROSS WEIGHT	13/11/24 17:16	
	TARE WEIGHT	13/11/24 15:24	
	NET WEIGHT	1411124	
RELIABLE WEIGH BRIDGES P.L.T.			
Table Amt: 169.50			
CGST (9%) : 15.25			
SGST (9%) : 15.25			
Total : 200.00 Cash			

PLEASE NOTE
 (1) PLEASE CHECK THE WEIGHT, NO RESPONSIBILITY ACCEPTED ONCE THE CARRIER LEAVES THE WEIGHBRIDGE
 (2) WHEN TARE WEIGHT IS ORAL, IT IS STATED BY DRIVER/OWNER OF VEHICLE
RELIABLE WEIGH BRIDGES PVT. LTD. 27AACCA7685A1ZR

UNIT-2

THE NAME THAT STANDS FOR ACCURACY

DISMA COMPUTERISED WEIGH BRIDGE UNIT-2

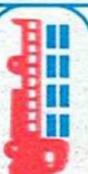
डिस्मा एम् बॉल्ट युनिट-२

PLOT NO. 1552, OPP. KALAMBOLI RAILWAY STATION, KALAMBOLI STEEL MARKET, NAVI MUMBAI - 410218.

CAPACITY 100 TONS

2

M/S.	SR. NO.	DATE	TIME
VEHICLE No.			
MH46BM8639	44275	13/11/24	17:30
TRUCK			

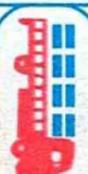
 GROSS WEIGHT

< 27140 > 13/11/24 17:30

P1 - 2891163888



MANAGED BY

 TARE WEIGHT

7590 13/11/24 15:45

P2 - Sudhin

M/s. ESSPEE WEIGHING SYSTEMS
Email - esspeweighing@gmail.com

 NET WEIGHT

19550

श्रीधरदास

P2 - 1411124

Best Accuracy & Services

DRIVER: 1411124

200.00

DISMA WHEN THE VEHICLE IS STARTED BY DRIVER/OWNER OF THE VEHICLE.

GSTIN : 27AFPPC4796M1Z0

PLEASE NOTE :

(1) PLEASE CHECK THE WEIGHT, NO RESPONSIBILITY ACCEPTED ONCE CARRIER LEAVES THE WEIGHBRIDGE.

(2) WHEN THE VEHICLE IS STARTED BY DRIVER/OWNER OF THE VEHICLE.

(3) RECORD WILL NOT BE AVAILABLE AFTER ONE MONTH.

SUPRATNAMA
(An undertaking for safe custody of seized goods)

Date: 14.11.2024

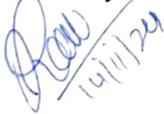
To,
The President of India,
Through the Deputy Director,
Directorate of Revenue Intelligence,
Mumbai Zonal Unit,
13, Sir Vithaldas Thackersey Marg,
New Marine Lines,
Mumbai – 400 020.

Sir,

I, Mr. Umeshdiwakar Laxman Shetty, Age 66 years, Male, Indian citizen, Production Supervisor of M/s Hi Tech Stainless World, situated at Shed No 2, Rangara Compound, Shilphata Road, Adivli, Kiravli, Panvel-400612, Maharashtra, India, do hereby state that I have received from the officer of DRI, MZU, the goods as detailed in 'Annexure-A' to this Supratanama and kept in aforesaid premises. I do hereby undertake not to tamper, part with, dispose of, sell, destroy or otherwise deal with the said goods in any manner, without prior permission from the Assistant/Deputy Director, DRI, MZU. I shall not claim any charges, or rent for the safe custody of the seized goods.

I do hereby undertake to keep the said goods intact and whenever called upon to do so by the Deputy/Assistant Director, DRI, MZU, Mumbai, will produce / handover the goods in the same conditions as received, whenever called upon to do so by the Deputy/Assistant Director, DRI, MZU, Mumbai.

Handed over by me


14/11/24

(Rakesh Kumar)
Senior Intelligence Officer
DRI, MZU

Received by me


14/11/24

(Umeshdiwakar Laxman Shetty)
Production Supervisor
M/s Hi Tech Stainless World

Place: Kiravali, Thane, Maharashtra.

Date : 14.11.2024

HI-TECH STAINLESS WORLD
Gala No.02, Gr. Floor
Rangara Compound, Shilphata
Kiravli, Thane - Maharashtra-400612

212722127
P1 14/11/24

P2
Rakesh
14/11/24

ANNEXTURE - A

STOCK STATEMENT Nov-24 Date: 14/11/2024

SR No	Description	Unit	Op B/S	Qty Receipt	Total Qty	To Job	Used To Plant	Total Com	Cl B/S
1	Stainless Steel Secondary Seamless Pipe Grade-304	MTS	19.496	0	19.496	19.496	0	0	0.000
Goods In Process									
SR No	Description	Unit	Op B/S	Qty Receipt	Qty Recd Job	Total Qty	To Job	Used To P.	Total
1	SS Cut Pipe / Phatta Grade - 304	MTS	82.378	0.000	0.000	82.378	0	0.000	82.378
2	SS Cut Pipe / Phatta Grade - 316	MTS	0.857	0	0.000	0.857	0	0	0.857
								TOTAL	83.235
Process Finished Products									
SR No	Description	Unit	Op B/S	Qty Receipt	Total Qty	To Job	Used To Plant	DISPATCH	CL/B/S in Plant
1	Semi Finish perforated strips under process(G-409)	MTS	5.401	0.000	5.401	0	0.000	0.000	5.401
2	Semi Finish perforated strips under process(G-304)	MTS	184.955	0.000	184.955	0	0.000	0.000	184.955
3	Semi Finish perforated strips under process(G-J3)	MTS	5.312	0.000	5.312	0	0.000	0.000	5.312
4	Semi Finish perforated strips under process(G-316)	MTS	10.118	0.000	10.118	0	0.000	0.000	10.118
								TOTAL	205.786
SR No	Description	Unit	Op B/S	Qty Receipt	Total Qty	To Job	Used To Plant	DISPATCH	CL/B/S in Plant
5	Mixed Scrap	MTS	40.120		40.120	0	0.000	0.000	40.120

Handwritten notes:
 10/11/24
 P. 14/11/24

Handwritten notes:
 P. 14/11/24

Handwritten signature: *G. M. S.*
 14/11/24
HI-TECH STAINLESS WORLD
 Gala No.02, Gr. Floor
 Jara Compound, Shilph
 wadi, Thane - Maharashtra
 C. M. S. Diwalekar Skaly

	<p>भारत सरकार GOVERNMENT OF INDIA वित्त मंत्रालय (राजस्व विभाग) MINISTRY OF FINANCE (DEPARTMENT OF REVENUE) राजस्व आसूचना निदेशालय DIRECTORATE OF REVENUE INTELLIGENCE (DRI) मुंबई आंचलिक इकाई MUMBAI ZONAL UNIT (MZU)</p>	
	<p>13, Sir Vithaldas Thackersey Marg, New Marine Lines, Mumbai – 400 020.</p>	
	<p>☎ (022) 22050191 to 22050194 Fax No. 022-2201 0323 ✉ mzuf-dri@nic.in</p>	

DIN: 202411DDZ9000000F1BD

F. No. DRI/MZU/F/INT-110/2024 / 10760

Date: 26.11.2024

SEIZURE MEMORANDUM

M/s Hi Tech Stainless World (IEC No. AAHHN2300R, GSTN 27AAHHN2300R1ZY, Proprietor Narpal Pukhrajji Bokadia), having factory at Rangara Compound, Plot No. 33/35, H No. 1337, Door No. 02, Shill Fata, Dahisar Mori, Mumbra, Panvel Rd, Maharashtra-400612 is importer of 'Stainless Steel Seamless Pipes' from China under DGFT License (Advance Authorisation).

2. Based on intelligence developed by DRI that importer M/s Hi Tech Stainless World (in short 'Importer') is importing 'Stainless Steel Seamless Pipes' from China under Advance Authorisation without payment of any duty and is diverting the imported goods to the local market, searches were conducted at the Plot No. 1776, Kalamboli Street Market, Road no. 22, Kalamboli, Navi Mumbai – 410218 where 19,496 kgs of the diverted goods 'Stainless Steel Seamless Pipes' imported vide bill of entry no. 6232814 dated 20.10.2024 were found. The said goods were handed over under Supurdnama dated 14.11.2024.

3. Statements of the persons associated with the said importer were recorded under section 108 of the Customs Act, 1962 and digital evidences and documents were gathered during the course of investigation which suggested that the importer had knowingly mis-utilised the Advance Authorisation scheme to divert the goods in local market.

4. And whereas, there are reasons to believe that M/s Hi Tech Stainless World had knowingly mis-utilised the Advance Authorisation scheme to import the goods

without payment of any duty and diverting the imported goods to the local market under the contraventions of the Customs Act, 1962 and allied acts, hence the goods shall be liable for confiscation under Section (d) and Section 111(o) of the Customs Act, 1962.

5. Now, therefore, 19,496 Kgs of 'Stainless Steel Seamless Pipes', imported by M/s Hi Tech Stainless World, having total market value of Rs. 58 Lakhs (approx.), which was imported into India by mis-utilised the Advance Authorisation scheme that were diverted to the local market, currently lying at Plot No. 1776, Kalamboli Street Market, Road no. 22, Kalamboli, Navi Mumbai – 410218, is hereby seized under Section 110(1) of the Customs Act, 1962 under the reasonable belief that the same is liable for confiscation under the provisions of the Customs Act, 1962.



Satyanarayan Bishnoi
Satyanarayan Bishnoi
Senior Intelligence Officer

To,

M/s HI TECH STAINLESS WORLD

(IEC No. AAHHN2300R, GSTN 27AAHHN2300R1ZY)

Proprietor Narpal Pukhrajji Bokadia

Rangara Compound, Plot No. 33/35, H No. 1337, Door No. 02,

Shill Fata, Dahisar Mori, Mumbra, Panvel Rd, Maharashtra-400612

जारी करने का दिनांक
Issued on 26-11-2024

SUPURDNAMA DATED 14.11.2024

(An undertaking for safe custody of goods)

To,

The President of India,

I, Ganpat Singh S/o Shri Sohan Singh R/o. Chitalwana, Jalor, Rajasthan, 343041 do hereby state that I have received the following goods on 14.11.2024 from the officers of Directorate of Revenue Intelligence, Mumbai Zonal Unit, Mumbai detained goods as detailed in the detention memo/panchnama dated 14.11.2024 drawn at Plot No. 1776, Kalamboli Street Market, Road No. 22, Kalamboli, Navi Mumbai-410218 for safe custody:

S. No.	Description	Quantity	Approx. Weight
1.	SS Seamless pipes of dimensions 2.5 inch * 5 mm	6 bundles	19,500 kgs
2.	SS Seamless pipes of dimensions 3 inch * 5 mm	2 bundles	
3.	SS Seamless pipes of dimensions 5 inch * 160 mm	2 bundles	
4.	SS Seamless pipes of dimensions 2 inch * 160 mm	2 bundles	
5.	SS Seamless pipes of dimensions 1.25 inch * 80 mm	2 bundles	
6.	SS Seamless pipes of dimensions 2.5 inch * 80 mm	2 bundles	
7.	SS Seamless pipes of dimensions 3 inch * 160 mm	1 bundle	
8.	SS Seamless pipes of dimensions 3 inch * 40 mm	2 bundles	3,500 Kgs
9.	SS Seamless pipes of dimensions 3 inch * 80 mm	1 bundle	
10.	SS Seamless pipes of dimensions 3 inch * 11 mm	18 bundle	25,000 Kgs
11.	SS Seamless pipes of dimensions 38mm OD, 3/4*10, 0.5 inch * 10, 28mm OD	14 bundles	20,000 Kgs
12.	SS Seamless pipes of dimensions 1 inch * 40 mm, 2 inch * 40 mm and 0.5 inch * 40 mm	Loose	4,000 Kgs
13.	SS Seamless pipes of dimensions 2.5 inch * 40 mm, 2 inch * 40 mm	15 bundles	20,000 Kgs

14.	SS Seamless pipes of dimensions 2 inch *40 mm, 1.5 inch *40 mm	20 bundles	20,000 Kgs
15.	SS Seamless pipes of dimensions 17mm OD, 16 mm OD, tube	14 bundles	10,000 Kgs
16.	SS Seamless pipes of dimensions 5 inch *40 mm, 6 inch *40 mm and 4 inch *40 mm	20 bundles	25,000 Kgs
17.	SS Seamless pipes of dimensions 12 inch *10 mm, 8 inch *10 mm and 10 inch *10 mm	Loose	3,000 Kgs
		Total	1,50,000 Kgs

I shall not claim any charges or rent for keeping the above said goods in our custody. The aforesaid goods will not be removed, parted with or dealt in any manner, from their present place without prior written permission of DRI, Mumbai Zonal Unit.

I hereby undertake to produce the above goods intact in the same condition as at present-(reasonable wear and tear accepted), whenever called upon to do so by the competent authority of the Directorate of Revenue Intelligence Department and not to deliver the same to any person or otherwise dispose of or deal with the same without an order in writing from the competent authority of the Directorate of Revenue Intelligence Department.

Place: Mumbai

Date: 14.11.2024

गणपतिसिंह
14/11/24

**SIGNATURE OF THE PERSON
TAKING OVER THE CUSTODY**

WITNESSES:

1. सुशील अहिर
14.11.24

2. Sudhir R. Patil
14/11/24

	भारत सरकार GOVERNMENT OF INDIA वित्त मंत्रालय (राजस्व विभाग) MINISTRY OF FINANCE (DEPARTMENT OF REVENUE) राजस्व आसूचना निदेशालय DIRECTORATE OF REVENUE INTELLIGENCE (DRI) मुंबई आंचलिक इकाई MUMBAI ZONAL UNIT (MZU)	
	13, Sir Vithaldas Thackersey Marg, New Marine Lines, Mumbai – 400 020.	
	☎ (022) 22050191 to 22050194 Fax No. 022-2201 0323 ✉ mzuf-dri@nic.in	

DIN: 202501DDZ90000222F33

F. No. DRI/MZU/F/INT-110/2024/77

Date: 07.01.2025

SEIZURE MEMORANDUM

M/s Hi Tech Stainless World (IEC No. AAHHN2300R, GSTN 27AAHHN2300R1ZY, Proprietor Narpat Pukhrajji Bokadia), having factory at Rangara Compound, Plot No. 33/35, H No. 1337, Door No. 02, Shill Fata, Dahisar Mori, Mumbra, Panvel Rd, Maharashtra-400612 is importer of 'Stainless Steel Seamless Pipes' from China under DGFT License (Advance Authorisation).

2. Based on intelligence developed by DRI that importer M/s Hi Tech Stainless World (in short 'Importer') is importing 'Stainless Steel Seamless Pipes' from China under Advance Authorisation without payment of any duty and is diverting the imported goods to the local market, searches were conducted at the Plot No. 1776, Kalamboli Street Market, Road no. 22, Kalamboli, Navi Mumbai – 410218 where 19,496 kgs of the diverted goods 'Stainless Steel Seamless Pipes' imported vide bill of entry no. 6232814 dated 20.10.2024 were found. The said goods were handed over under Supurdnama dated 14.11.2024 and subsequently seized vide seizure memo dated 26.11.2024.

3. Further, search was conducted at factory premises of M/s. Hi Tech Stainless World located at Shed No. 2, Rangara Compound, Shil Phata Road, Adivli, Kiravli, Panvel, Maharashtra – 400612 under panchnama dated 14.11.2024. During the said search, goods as mentioned in **Annexure-A** were found and handed over under Supurdnama dated 14.11.2024.

4. Statements of the persons associated with the said importer and other connected persons were recorded under section 108 of the Customs Act, 1962 and digital evidences and documents were gathered during the course of investigation which suggested that the importer had knowingly mis-utilised the Advance Authorisation scheme to divert the goods in local market. Further, to fulfil the export obligation, the importer purchased the scrap sheets from local market and manufactured the export item i.e. perforated sheets. The importer has diverted the imported goods in local market and attempted to fulfil the export obligation fraudulently from the locally sourced goods financed from the sales proceeds of diverted goods.

5. And whereas, there are reasons to believe that M/s Hi Tech Stainless World had knowingly mis-utilised the Advance Authorisation scheme to import the goods without payment of any duty and diverting the imported goods to the local market under the contraventions of the Customs Act, 1962 and allied acts, hence the goods shall be liable for confiscation under the provisions of the Customs Act, 1962.

6. Now, therefore, goods as mentioned in **Annexure-A**, of M/s Hi Tech Stainless World, having total market value of Rs.12 Crores (approx.), is hereby seized under Section 110(1) of the Customs Act, 1962 under the reasonable belief that the same is liable for confiscation under the provisions of the Customs Act, 1962.

जारी करने का तिथिक
Issued on 07/01/2025

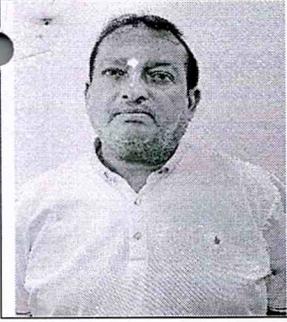
07/01/2025

Chetan Pareek
Intelligence Officer

To,

M/s HI TECH STAINLESS WORLD
(IEC No. AAHHN2300R, GSTN 27AAHHN2300R1ZY)
Proprietor Narpat Pukhrajji Bokadia
Rangara Compound, Plot No. 33/35, H No. 1337, Door No. 02,
Shill Fata, Dahisar Mori, Mumbra, Panvel Rd, Maharashtra-400612

(चेतन पारीक)
(CHETAN PAREEK)
आसूचना अधिकारी
Intelligence Officer
रा.आ.नि., मुंबई आंचलिक इकाई
DRI, Mumbai Zonal Unit



Statement of **Mr. Narpat Bokadia s/o Late Pukharajji Mishrimalji Bokadiya**, resident of Flat 2702, 27th Floor, Shreepati Towers, A Wing, Pimpalwadi, V P Road Police Station, Mumbai 400004, Son of Late Pukhraj Ji, **Aged-57 years (DOB: 05.08.1967, PAN: ADOPB6643F, Aadhar No. 501828478472** and Mob No. 9821046542, Email id: ~~N/A~~ recorded under Section 108 of the Customs Act, 1962, before the Senior Intelligence Officer, DRI, Mumbai Zonal Unit, on 14.11.2024.

In response to your summons dated 14.11.2024, I, **Narpat Bokadia**, resident of Flat. 2702, 27th Floor, Shreepati Towers, A Wing, Pimpalwadi, V P Road Police Station, Mumbai 400004 and Karta in HUF firm M/s. Hi Tech Stainless World, appear before yourself today

i.e. 14.11.2024 at my office premises situated at ~~Flat 2702, 27th Floor, Shreepati Towers, A Wing, Pimpalwadi,~~ ^{21/23, Laxmi Niwas, Gr. Floor office} ~~2nd Parsi Wala, Near Wing, Pimpalwadi,~~ V P Road Police Station, Mumbai 400004 to give my true, correct and

voluntary statement. Before recording my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 and I understand that giving false or fabricated statement is an offence and punishable under Section 229 and 267 of the Bhartiya Nyay Sanhita, 2023 (earlier Section 193 and 228 of the Indian Penal Code, 1860). I understand that my statement can be used as evidence against any person/company under the law time being in force. Knowing my responsibilities, I hereby give my true and correct statement as below:

I am tendering self-certified copy of my AADHAR Card No. 501828478472 as a proof of my identity. I can read, write and understand Hindi & English languages. I am residing at the aforesaid address since last twelve years. Currently I lives here with my wife, son and daughter-in-law. I was born in Sanchore, Rajasthan. I completed my 10th class in year 1984. In the year 1986, I was studying in Class 12th, however the same was incomplete. After my aforesaid education, I worked in M/s Rajkamal Rolling Mills (a partnership firm comprising of two partners, namely Shri Hastimal and Lt. Shri Pukhraj Ji, my father) till the year 1992. In the year 1992, I came to Mumbai and started working as broker in metals till the year 2004. In the year 2004 or 2005, I started my partnership firm with my brother Shri Kalpesh Bokadia, which was a trading firm by the name of M/s Arihant Steel Exports (IEC: 0306061856), having Office Address: 55, 5th Kumbharwada, Near Alankar Cinema, Mumbai - 400004, which used to import Stainless Steel Pipes/coils/sheets from various countries viz USA, Malaysia, China etc. I was responsible for day to day activities in M/s Arihant Steel Exports. DRI, Mumbai booked a case against M/s Arihant Steel Exports. Thereafter, in FY 2014-15, we closed down M/s Arihant Steel Exports due to health issues (heart attack).

Before me
Roopesh Kumar
14/11/2024
SIO, DRI

14/11/24
[Signature]

I also looked after imports of duty free goods under Advance Authorization in the firms M/s Param Industries (opened in the year 2017 the name of Aadity as proprietor who was known to me) and M/s Metal Port (opened in the year 2016 or 2017 the name of my son Rahul N. Bokadia as its proprietor). However, I looked after the work related to imports of Stainless Steel Secondary Seamless Pipes and sometimes sheet / coils without payment of duty under Advance Authorization scheme and later on exports of goods (viz. perforated sheet, etc.) for completion of export obligation. Now, I have stopped doing any work in the afore-said firms, namely M/s Param Industries and M/s Metal Port

Sometimes in the FY 2020-21, I started my HUF firm named **M/s Hi Tech Stainless World (IEC: AAHHN2300R)** which manufactures perforated stainless steel strips (CTH 73269090). We mostly import goods in the form of “**Stainless Steel Secondary Seamless Pipes**” under Advance Authorization and then export “**Stainless Steel Semi Finished Perforated Strips**” for completion of our export obligation; that on few occasions we also import goods on payment of duty.

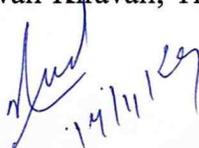
Q. 1. Please tell us about M/s Hi Tech Stainless World?

Ans. As stated above M/s Hi Tech Stainless World is a HUF firm, and I am karta in this firm. M/s Hi Tech Stainless World used to import duty free as well as duty paid imports as detailed above. For completion of export obligation in respect of goods imported under Advance Authorization we have set up factory premises of M/s Hi Tech Stainless World and sometimes also send import goods for job work. We have imported Stainless Steel plates/sheets/coils/scrap/pipes etc. and Exported goods to Dubai, China and Malaysia only to fulfil the export obligation under Advance Authorization. Further, it is submitted that we also do sale and purchase in local market too.

Q. 2. When did you get the licence of Advance Authorization? Also provide the factory address of M/s Hi Tech Stainless World which you have mentioned in application of Advance Authorization.

Ans. In the year 2021, we got started imports under Advance Authorization after obtaining licence for the same from DGFT. In the application for the licence of Advance Authorization, the address of factory of **M/s Hi Tech Stainless World** is declared as Shed No. 2, Ground Floor, Rangrara Compound, Shil Phata, Adivali Kiravali, Thane – 400612; that however the

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residential address was declared as 122, Shree Darshap CHS, B-Wing, 1st Floor; 102, 8th Khetwadi back road, Girgaon, Mumbai – 400004 in the said Advance Authorization but I donot stay at the residential premises and the same has been given on Rent.

Q. 3. Kindly describe about the import of goods which you import under Advance Authorization?

Ans. We use to import Stainless Steel Secondary Seamless Pipe (Mix size) under Advance Authorization which comes under the CTH 73041110.

Q. 4. Please provide the details about your CHA?

Ans. Our CHA for imports is Shri Ketan Daga of M/s Mudrra Logistics. However, for the purpose of exports our CHA firm is M/s Apex Worldwide Logistics.

Q. 5. Please provide the details of our Overseas Suppliers and Buyers?

Ans. I cannot recall the details of all the overseas suppliers. However, I can recall the details of the following overseas suppliers:

1. M/s Wenzhou Gissun Stainless Steel Co. Ltd., Zhejiang, China.
2. M/s Leo Ronaldo (UK) Hi Tech Metals Limited, Wenzhou, China.
3. M/s Zhejiang Runshang Special Steel Co. Ltd, Wenzhou, China.
4. M/s Wenzhou Xinhao Stainless Steel Co. Ltd., Wenzhou, China.

We have only one overseas buyer namely, M/s Exxon Logistics LLC, Dubai, UAE.

Q. 6. Please provide the details of your children and their business.

Ans. Rahul Bokadia is my son, as stated above. He and his wife Payal are living with me at my aforementioned residential address. My son Rahul Bokadia is proprietor in M/s Steel Gems which is a trading firm. My son and his wife are also partners in the firm M/s Numet Alloys of local trading as well as import of duty paid goods and their further sale / trade. Besides my son Rahul, I have one daughter Nikita who is married Prashant Jain who are partners in the firm M/s Numet Alloys LLP.

Q. 7. Who looks after the transportation of your import goods which are cleared from Customs under Advance Authorization licence?

Ans: The work related to transportation of the import goods under Advance Authorization licence is looked after by my CHA M/s Mudrra Logistics, transporter M/s GPR Logistics and

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SIO, PRZ

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by my employee Mr. Umesh Sethi and they brief me about the transportation of the said import goods and work under my instruction for their transportation.

Q. 8. What is the role of your son-in-law in respect of the goods imported in your firm M/s Hi Tech Stainless World under Advance Authorization licence?

Ans: Besides me, my son-in-law Mr. Prashant Jain also helps in booking of import consignments comprising of Stainless Steel Secondary Seamless Pipes (CTH 73041110) under Advance Authorization which from China. My son-in-law Prashant Jain on many occasions also coordinates with my employees in **M/s Hi Tech Stainless World** after receipt of the duty free import goods under Advance Authorization regarding its further delivery and in order to check the quality / quantity so as to ascertain the import goods which have been received as per the Import Invoices are in order.

Q. 9. Please state your business dealings with M/s A to Z Metal Cutting Service, Navi Mumbai, Maharashtra.

Ans: M/s A to Z Metal Cutting Service is our job worker. I donot remember their complete address. I would like to add that they are the only job worker in respect of the goods importer by **M/s Hi Tech Stainless World** under Advance Authorization licence.

Q. 10. Please state whether you have intimated or obtained any written consent from DGFT about the job workers whose services are utilized by you for processing / manufacture of your goods in respect of goods imported by your firm **M/s Hi Tech Stainless World** under Advance Authorization licence.

Ans: No we have not declared about our job workers in respect of the goods imported by our firm under Advance Authorization licence to DGFT. I would like to submit that as per my knowledge the same is also not required. However, we intimate about our job workers to CGST / SGST Department as per the prevalent requirements of DGFT. Upon being further asked, I would like to clarify that as far as I can recall we donot specifically mention to the CGST / SGST Department about the fact that the goods sent to job worker have been imported under Advance Authorization licence. I require some time to make a detailed submission on the same after checking my records.

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14/11/24
S20, DRI


14/11/24

Q. 10. Please state whether you have sent your goods imported in **M/s Hi Tech Stainless World** under Advance Authorization licence to any other premises except that of the firm M/s A to Z Metal Cutting Service or the business premises of M/s Hi Tech Stainless World.

Ans: As far as I recall, I have not sent my goods under Advance Authorization licence to any other premises other than that of my firm or the premises of my job worker M/s A to Z Metal Cutting Service.

Q. 11. You are being informed that the goods comprising of "Stainless Steel Seamless Pipes: imported in your firm **M/s Hi Tech Stainless World** vide Bill of Entry No. 6232814 dated 20.10.2014 under Advance Authorization licence which were later on transported to M/s A to Z Metal Cutting Service have been diverted to the business premises of one person Bhandari. What do you want to say about the same?

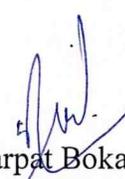
Ans: I cannot comment on the same at this moment and require to check the same at my factory premises and would revert to you on the same shortly.

This statement of mine running into 5 (five) pages has been voluntarily given by me, which has been typed as per my say by the recording officer on the laptop brought by them on my request. I have not been subjected to any pressure, threat, coercion, duress etc. by the recording officer during recording of my statement. None of my religious feelings were hurt during recording of my statement. During the course of recording of my statement, the behaviour of the officer was very cordial. I have once again gone through my statement and finding the same to be true and recorded correctly and as per my say and version I put my dated signatures on all the pages of my statement.

Typed by:



Shri Chetan Pareek
Intelligence Officer


(Narpat Bokadia) 14/11/24

M/s Hi Tech Stainless World

Before me:


Shri Roopesh Kumar 14/11/2024

Senior Intelligence Officer





Statement of **Mr. Narpat Bokadia s/o Late Pukharajji Mishrimalji Bokadiya**, resident of Flat 2702, 27th Floor, Shreepati Towers, A Wing, Pimpalwadi, V P Road Police Station, Mumbai 400004, Son of Late Pukhraj Ji, **Aged-57 years (DOB: 05.08.1967, PAN: ADOPB6643F, Aadhar No. 501828478472** and Mob No. 9821046542, Email id: recorded under Section 108 of the Customs Act, 1962, before the Senior Intelligence Officer, DRI, Mumbai Zonal Unit, on **18.11.2024**.

In response to your office summons dated 16.11.2024, I, **Narpat Bokadia**, resident of Flat 2702, 27th Floor, Shreepati Towers, A Wing, Pimpalwadi, V P Road Police Station, Mumbai 400004 and Karta in HUF firm M/s Hi Tech Stainless World, have appeared before your goodself today i.e. on 18.11.2024 at your office to give my true, correct and voluntary statement. Before recording of my this statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 and I understand that giving false or fabricated statement is an offence and punishable under Section 229 and 267 of the Bhartiya Nyay Sanhita, 2023 (earlier Section 193 and 228 of the Indian Penal Code, 1860). I understand that my statement can be used as evidence against any person / company under the law time being in force. Knowing my responsibilities fully well, I hereby give my true and correct statement as below:

Q. 1: Please submit the details of the bank accounts in the name of your HUF firm M/s Hi Tech Stainless World and your own name.

Ans: The following are the bank accounts of my HUF firm M/s Hi Tech Stainless World:

- 1) Current A/c No. 008263300005046 in Yes Bank, situated at Lamington Road, Mumbai – 400004;
- 2) Current A/c No. 4245037616 in Kotak Mahindra Bank, situated at Opera House, Road, Mumbai – 400004;
- 3) Current A/c No. 012110100010485 in Bombay Mercantile Co-op Bank, situated at Null Bazar, Mumbai – 400004.

The following are the bank accounts in my personal name (viz. Narpat P. Bokadia):

- 1) Savings A/c No. 018990100001447 in Yes Bank, situated at Lamington Road, Mumbai – 400004;
- 2) Savings A/c No. 2611875626 in Kotak Mahindra Bank, situated at Sanghrajka House, Mumbai – 400004;
- 3) Savings A/c No. 436252 in Bombay Mercantile Co-op Bank, situated at Null Bazar, Mumbai – 400004

Q. 2: Please state the details of members of your HUF firm M/s Hi Tech Stainless World?

Ans: The HUF firm M/s Hi Tech Stainless World was created by me with the help of my CA Yogesh Batra. As the documentation work was handled by my CA, I need to take information about the same from him before making a submission on the same.

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SIO, DRI

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Q. 3: Please state the role of Prashant Jain, your son-in-law, in your import firm M/s Hi Tech Stainless World.

Ans: I would like to again submit that Prashant Jain helps in booking of import consignments comprising of Stainless Steel Secondary Seamless Pipes (CTH 73041110) under Advance Authorization from China. Although in respect of goods imported in M/s Hi Tech Stainless World, my employee Umesh Shetty, handled the logistics part related to transportation of the goods imported under Advance Authorization to the premises of my job worker, viz., M/s A to Z Metal Cutting Service, Navi Mumbai, Maharashtra but Umesh always interacted with one employee Arvind Kumar in M/s A to Z Metal Cutting Service. The main dealing with one Rizwan Shah, Proprietor of M/s A to Z Metal Cutting Service was handled by my son-in-law Prashant Jain as he was known to Rizwan Shah before hand and I have never interacted with Rizwan Shah. All the job work related matter in respect of goods imported under Advance Authorization were assigned by M/s Hi Tech Stainless World to M/s A to Z Metal Cutting Service for which day-to-day work was handled by our employees Umesh (our employee) & Arvind (employee of M/s A to Z Metal Cutting Service); that however I would like to add that Rizwan Shah knew only Prashant Jain, being my son-in-law. I need some more time to tender my explanation regarding the exact role played by him.

Q. 4: Please state whether you knew one Rakesh Bhandari, Proprietor in Rely Metalloys Inc.

Ans: I donot know Rakesh Bhandari, Proprietor in Rely Metalloys Inc. However, after searches conducted by DRI, I came to know about him and that he is a close business associate of my son-in-law Prashant Jain.

Q. 5: Please state whether your firm M/s Hi Tech Stainless World has any business dealing with Rakesh Bhandari, Proprietor in Rely Metalloys Inc.

Ans: I am not aware about any such business dealings. However, after searches conducted by DRI at my business premises on 14.11.2024, I came to that some of the consignments imported under Advance Authorization by my firm M/s Hi Tech Stainless World were diverted from the business premises of my job worker M/s A to Z Metal Cutting Service to the business premises of the said person Rakesh Bhandari, Proprietor in Rely Metalloys Inc.; that for the same instructions were given by my son-in-law Prashant Jain as I was in dire necessity of immediate funds; that further Shri Rakesh Bhandari tendered an amount of Rs. 52 lakhs to one firm (M/s Numet Alloys) as per instructions of Sh. Prashant Jain. The details of the bank accounts in which the said payment has been received would be submitted by me shortly. Upon being specifically asked I state that I have no documentary evidence to prove the reason for the said diversion; that however I would like to say that I am in the process for signing an

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agreement for the said transaction. Upon being further asked, I state that the pa lakhs were received by Shri Prashant Jain almost 3 weeks before. Shri Prashant me yesterday only about the same.

Q. 6: Have you informed about the afore-said diversion of your import goods under Advance Authorization scheme to the Customs or the DGFT.

Ans: No. I have not informed about the same either to the Customs or the DGFT authorities.

Q. 7: Please state how many advance authorization licences were obtained by your import firm M/s Hi Tech Stainless World and what is the status of imports and completion of export obligation in respect of these licences.

Ans: I have obtained a total of 12 Advance Authorization Licences from DGFT for which I had taken services of one consultant, namely Sunil Rao. In respect of 7 Advance Authorization licences, after duty free imports of goods (viz. Stainless Steel Secondary Seamless Pipes of mix sizes), we have completed the formalities related to the export of goods. However, the issuance of Export Obligation Discharge Certificates (EODC) from DGFT is still pending as DGFT have been issuing several queries which we are in process of replying. I further state that we have not used 1 Advance Authorization licence. I further submit that in respect of the remaining 4 Advance Authorization licence we have not made complete utilization of the same. That further our export orders in respect of some of the export shipments got cancelled and hence we have made a request to DGFT to allow us to make payment of duty in respect of the said import goods. However, the said issue is also still pending with DGFT.

Q. 8: You have been importing Stainless Steel Secondary Seamless Pipes of mix sizes. Please state do you have machinery installed in the factory premises of M/s Hi Tech Stainless World to cut and further process all the afore-said mix sizes of imported Stainless Steel Secondary Seamless Pipes.

Ans: We have machinery in the factory premises of M/s Hi Tech Stainless World only to cut Stainless Steel Secondary Seamless Pipes of sizes upto 5 mm. If there are any other Stainless Steel Secondary Seamless Pipes of sizes higher than 5 mm, then the same are being sent by us to our job worker for cutting of the same.

Q. 9: Please state whether you have been filing ITC 04 forms with the GST department in respect of the goods sent by you to your job worker. If yes, please furnish copies of all such ITC 04 filed by you in respect of the Stainless Steel Secondary Seamless Pipes imported by you under Advance Authorization scheme and sent by you for job work.

Ans: I am not aware about the technical details of the forms filled by our firm for job working. However, the issues relating to compliances with the GST department are being looked after

Before me
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520, DIT



by my CA Yogesh Batra. I need to consult with him for making a further submission on the same.

Q. 10: Please state what is the role of your son Rahul N. Bokadia in your import firm M/s Hi Tech Stainless World.

Ans: I would like to submit that M/s Hi Tech Stainless World is an HUF firm for which all formalities related to documentation part was handled by my CA Yogesh Batra. Accordingly, I cannot give proper answer to your afore-said question right now and request time to make a further submission on the same.

This statement of mine running into 4 (four) pages has been voluntarily given by me, which has been typed as per my say by the recording officer in the office computer on my request. I have not been subjected to any pressure, threat, coercion, duress etc. by the recording officer during recording of my statement. None of my religious feelings were hurt during recording of my statement. During the course of recording of my statement, the behaviour of the officer was very cordial. I have once again gone through my statement and finding the same to be true and recorded correctly and as per my say and version I put my dated signatures on all the pages of my statement.

The above statement of my mine has been recorded as per my say and without any fear, pressure or coercion.


18/11/24

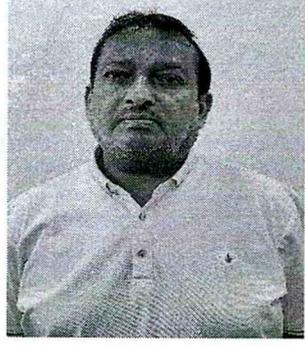
(Narpat Bokadia)

M/s Hi Tech Stainless World


18/11/24

Before me:


Shri Roopesh Kumar 18/11/24
Senior Intelligence Officer



Statement of **Shri Narpat Bokadia s/o Late Pukharajji Mishrimalji Bokadiya**, resident of Flat 2701/2702, 27th Floor, Shreepati Towers, A Wing, Pimpalwadi, V P Road Police Station, Mumbai 400004, Aged-57 years (DOB: 05.08.1967, PAN: ADOPB6643F, Aadhar No. 501828478472 and Mob No. 9821046542, Email Id: hitechstainlessworld@hotmail.com) recorded under Section 108 of the Customs Act, 1962, before the Senior Intelligence Officer, DRI, Mumbai Zonal Unit, on 26.12.2024.

In response to Hon'ble Bombay High Court's Order dated 19.12.2024, I, **Narpat Bokadia**, residing at Flat No. 2701/ 2702, 27th Floor, Shreepati Towers, A Wing, Pimpalwadi, V P Road Police Station, Mumbai 400004 and Karta in HUF firm M/s Hi Tech Stainless World, have appeared before your goodself today i.e. on 26.12.2024 at your office to give my true, correct and voluntary statement. Before recording of my this statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 and I understand that giving false or fabricated statement is an offence and punishable under Section 229 and 267 of the Bhartiya Nyay Sanhita, 2023 (earlier Section 193 and 228 of the Indian Penal Code, 1860). I understand that my statement can be used as evidence against any person / company under the law time being in force. Knowing my responsibilities fully well, I hereby give my true and correct statement as below:

Q. 1: Please explain in detail how you place orders of Stainless Steel Seamless Pipes which your firm M/s Hi Tech Stainless World imports under Advance Authorisation (AA)?

Ans: In my firm M/s Hi Tech Stainless World, I handle the overall work of placing the order of Stainless Steel Seamless Pipes with foreign supplier. The said imported material is not ordered as per sizes, it is ordered in bulk and we have to pick it up as it is. The material ordered by us is in the form of Mix Sizes, therefore, we receive the said goods in various sizes, usually from 1 mm to 6 mm and some times upto 10 mm too. These goods are not prime products, but secondary, means they are defective products. I interact with various persons in China through my whatsapp number 9821046542. Right now, I do not remember their names and respective company names, however few persons are Jainy, Heman etc. Once I place the order verbally with foreign supplier, we get the documents over email. On my direction, my office staff Priyanka and Manali handles the communication with supplier as I say.

Q.2: Please explain in detail how you get order for the material which is exported to claim the fulfilment of the export obligation against AA by your firm M/s Hi Tech Stainless World?

Ans: Earlier I used to import scarp under my firm Arihant Steel Exports where I came in contact with one person Mr. Titu who is based in Dubai. I know him for last 15 years. He has mainly logistics work in Dubai and Exon Logistics LLC And Exonic Contracting LLC are two firms handled by him. When I started work in M/s Hi Tech Stainless World, Mr. Titu agreed that he will buy the perforated sheets. We have supplied the finished goods to these two firms primarily. For the same I get order from him along with the design sheet from him. The work was handled by me. On my direction, my office staff Priyanka and Manali handles the reply etc. communication as I say.

Q.3: Please provide the full name and details such as nationality of Mr. Titu. Also please provide the details of the remittances received by you from him?

[Handwritten signature]
26/12/24

Ans: I don't know his full name. I request you to provide me 1 week time to get the details of Mr. Titu. I am providing remittance details as part of the documents asked by your office with my letter dated 26.12.2024.

Q.4: Please explain how you get the specifications of the product from foreign buyer which you claim to be made from the imported goods under AA.

Ans: We get the specifications from our buyer that contain the design, dimensions and other details of the perforated sheets. I am providing these as part of the documents asked by your office with my letter dated 26.12.2024.

Q.5: How you used to get these specifications which contains detailed design etc. of the perforated sheets?

Ans: We used to get these through email on hitechstainlessworld@hotmail.com. I will provide these email communications whenever I produce myself before you.

Q.6: Please tell who handled the transportation, loading and unloading at your factory premises?

Ans: The transportation, loading and unloading is handled by Hanmant Singh who is our staff. Sometimes Umesh Shetty also handles the same. On import side our transporter GPR Logistics handles the transport from CFS. For job work and export, I do not remember the transporter, I will check with Hanmant Singh and Umesh Shetty for the same and provide you the details.

Q.7: In your past statements you have provided the following account numbers, do you have any other accounts in your name or your firm's name other than that? Also please provide the full bank statements of these accounts.

BANK ACCOUNT DETAILS				
Sr. No.	Bank	Account	Type	Bank Branch
A. M/s Hi Tech Stainless World				
1.	Yes Bank	008263300005046	Current	Lamington Road, Mumbai – 400004
2.	Kotak Mahindra Bank	4245037616	Current	Opera House, Road, Mumbai – 400004
3.	Bombay Mercantile Co-op Bank	012110100010485	Current	Null Bazar, Mumbai – 400004
B. Narpat P. Bokadia				
1.	Yes Bank	018990100001447	Savings	Lamington Road, Mumbai – 400004
2.	Kotak Mahindra Bank	2611875626	Savings	Sanghrajka House, Mumbai – 400004
3.	Bombay Mercantile Co-op Bank	436252	Savings	Null Bazar, Mumbai – 400004

Ans: The bank account details as mentioned above are the only accounts in the name of M/s Hi Tech Stainless World and me, there are no other bank accounts apart from the above. I am providing bank statements of these accounts as part of the documents asked by your office with my letter dated 26.12.2024.



Q.8: You son Shri Rahul Bokadia has informed that his all financials are being handled by you. Can you provide all accounts details of Shri Rahul Bokadia and of the firms associated with him such as Metal Port, Steel Gems etc. Also, can you please provide all account details of Prashant Jain too.

Ans. Yes, all the financials of Shri Rahul Bokadia and his associated firms are being handled by me. I will provide the details to you in 1 week. Also, I will inform Shri Prashant Jain to provide his and his associated firm's account details.

Q.9: Your most of the export orders are around less than 5 mm sizes of perforated sheets, however, you have mentioned that you place a bulk order for import which contains sizes from 1 mm to 10mm. Please explain what you do with sizes such as more than 5 mm which is not your requirement for export goods?

Ans. After receiving the imported goods from CFS, we sort the goods as per sizes. The sizes which are not as per our export requirement, we consider them as scrap. We do not use those pipes and sell them as scrap. We have got our input output norms set from DGFT with that view in perspective.

Q.10: Please provide the details of your employees and their role in detail.

Ans. Below mentioned are my regular employees:

Sr. No.	Name	Premises of work	Nature of Wok
1	Umesh Shetty	Factory	Looks after documentation and production work in factory.
2	Ramesh Chavan	Factory	Looks after documentation and maintenance of record in excel.
3	Hanmat Singh	Factory	Supervisor, i.e. management work in respect of logistics
4	Priyanka	Office	Looks after maintenance of records in respect of payments and remittances.
5	Manali	Office	Looks after correspondences with consultant, regarding Legal/government issues like DGFT licenses.

Further, there are daily wage employees in the firm, for which I have submitted copy of Muster Register, wherein the attendance of all the daily wage employees has been recorded. The same is submitted vide letter dated 26.12.2024 and are put in Box File named D-II .

Q.11: You have claimed that the imported goods were first sent to M/s A to Z Metal Services/Works for Job Work for cutting these pipes and make sheet/pata and is returned back to your factory for further process. How do the sizes which are not as per export requirements are processed by M/s A to Z Metal Services/Works. Please explain?

Ans. The sizes which are not as per export requirements if sent to M/s A to Z Metal Services/Works are returned to us as it is without any job work. We utilize only material which is as per our export requirement. We sell other imported goods as scrap if not as per our export requirements.

Q.12: However, you have diverted 19,496 kgs of Stainless Steel Pipes to Shri Rakesh Bhandari in the guise of job work. For this Shri Prashant Jain finalized the deal with Shri

Handwritten signature and date: 26/12/24

Rakesh Bhandari and planned the show it as genuine transaction through his firm Numet Alloys. What do you have to say to that.

Ans. I was in need of some funds as I was facing financial issues.

Q.13: Do you wish to add anything else?

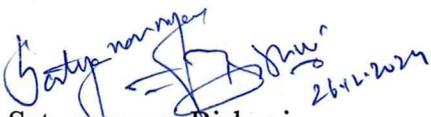
Ans. I will present myself and submit the details which are not available with me at this moment as and when required by your goodself.

This statement of mine running into 4 (four)pages has been voluntarily given by me, which has been typed as per my say by the recording officer in the office computer on my request. I have not been subjected to any pressure, threat, coercion, duress etc. by the recording officer during recording of my statement. None of my religious feelings were hurt during recording of my statement. During the course of recording of my statement, the behaviour of the officer was very cordial. I have once again gone through my statement and finding the same to be true and recorded correctly and as per my say and version I put my dated signatures on all the pages of my statement.

the above statement of my voluntary nature has been
recorded as per my say. during the statement I was
not subjected to any force threat or
coercion.
26/12/24

(Narpat Bokadia)
M/s Hi Tech Stainless World

Before me:


Satyanarayan Bishnoi
Senior Intelligence Officer
26/12/24

26.12.2024

To,
The Senior Intelligence Officer,
DRI, MZU, UTI Building,
13, Sir Vithaldas Thackersay Marg,
Opp. Patkar Hall,
New Marines Lines, Mumbai
Email id: mzuf-dri@nic.in

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CRIMINAL APPELLATE JURISDICTION
CRL. ANTICIPATORY BAIL APPLICATION NO. 3422 OF 2024

Narpat Bokadia

...APPLICANT

Versus

The State of Maharashtra
& Anr.

...RESPONDENTS

Respected Sir,

In view of the order dated 19.12.2024 passed by the Hon'ble Bombay High Court, I am appearing in your office with the entire list of documents more particularly mentioned in your letter dated 19.12.2024. The details of which is mentioned herein below:

SR NO.	DOCUMENTS	QUANTITY
1.	<u>A. Documents related to Import:</u> I. Purchase order placed to foreign supplier	3 box files containing all import related documents



	<p>II. Bank Statements showing proof of outward remittance</p> <p>III. Documents related to transport of goods from port to factory such as weighment slips, transport receipts etc.</p> <p>IV. Communication/ email with supplier, CHA, shipping line</p>	
2.	<p>B. Documents related to Job Work and manufacturing:</p> <ol style="list-style-type: none"> 1. Electricity bill of factory (3 years) 2. Day wise stock utilization of imported goods at factory 3. Day wise stock of scraps and finished goods 4. ITC-04 of GST and intimation to DGFT 5. Documents related to transport of goods from factory to job worker such as weighment slips, receipts and transporter details 	5 box files containing all documents relating to Job Work and manufacturing
3.	<p><u>C. Documents related to Export:</u></p> <ol style="list-style-type: none"> I. Purchase order placed by buyer with specification II. Bank statement showing proof of inward remittance III. Communication/emails with buyer, CHA, shipping line 	2 box files containing all documents related to export
4.	<u>D. Documents related to</u>	2 box files containing all



	<u>firm and self:</u> I. Account details with bank statements of Hi-Tech and self II. Employee details with salary and PF account	documents relating to firm and self
5.	<u>E. Documents related to Sale of scrap:</u> I. Sale invoice II. Payment proofs and ledger III. Transporter details with weighment slips and receipts	5 box files containing all documents relating to sale and scrap
6.	<u>F. Appeal application in past cases</u>	1 box file containing to appeal filed in past cases and orders passed by the Hon'ble High Court
	Total	18 box files

In addition to the documentary evidence mentioned above, you also possess electronic evidence that will assist you in reaching a fair conclusion in the investigation.

Yours sincerely,

**For HI-TECH STAINLESS WORLD
NARPAT PUKHARAJI BOKADIA (HUF)**


Narpat Bokadia Proprietor / Karta



Statement of Shri Umeshdiwakar Laxman Shetty S/o Shri Lakshman Shetty Contact No. 8779486376, Aged: 66 years (DOB-19-07-1958): Aadhar Card No. 8397-2783-3013: Occupation: Production Supervisor of M/s Hi Tech Stainless Steel World, residing at Sai Apartments, D-4/A/0-2, Sector-8, Khanda Colony, New Panvel West, Raigarh, Maharashtra-410206, as recorded on 14.11.2024 in the factory premises of M/s Hi Tech Stainless Steel World situated at Shed No. 2, Rangara Compound, Shil Fata Road, Adivali, Kiravali, Thane Maharashtra-400612, under Section 108 of the Customs Act, 1962.

In response to Summons dated 14.11.2024 directing me to appear before you in connection with investigation related to M/s Hi Tech Stainless World, I present myself before you today i.e. on 14.11.2024. I have been explained the provisions of Section 108 of the Customs Act, 1962, and I have understood that giving false or untrue statement is punishable under Section 229 of Bharatiya Nyaya Sanhita, 2023. I have also been explained that these proceedings are deemed to be judicial proceeding within the meaning of Section 229 and 267 of Bharatiya Nyaya Sanhita, 2023; and I have also explained that this statement of mine can be used as evidence against me or any other person in a Court of law and also in departmental proceedings. Knowing my responsibilities, I give below my true, correct and voluntary statement as evidence under section 108 of the Customs Act, 1962 as under:

Since I am not used to much writing by hand and for ease of convenience, I have requested the DRI officer to type my say on the office computer. With due understanding of the above, I proceed to give my voluntary and correct statement, as below: under Section 108 of the Customs Act, 1962.

The above mentioned details mine about name, age, occupation and address are true and correct. On being asked, I state that I can read, speak and write English and Kannada languages and understand & speak Hindi.

I state that I did my schooling from Govt. Schooling from Shimoga, Karnataka in the year 1976. I completed my intermediate from DVS School from Shimoga Karnataka in 1978. Thereafter, in the year 1978, I came to Mumbai, worked in a canteen of M/s Saral India at Thane-Belapur Road as helper and took admission in B. Com 1st year in a night college in Charni Road. Then, I left my study mid-way and did various jobs in different companies as a Central Excise clerk and started consultancy in 1996 i.e. filing returns for the companies. Further, in the year 2020, I joined my present job as production Supervisor.

On being asked I state that my job profile in the company is to look after the production work of manufacturing and packing of Semi-Finished Stainless Steel Perforated Strips for export purposes. I have to state that currently there are 10 to 11 workers reporting to me. In our factory there are 31 machines and currently 22 machines are in working condition and

G. Kund
14/11/24

other 09 are under maintenance or not in working condition. I also wish to add that our factory work in one shift i.e. from 09:30 am to 06:00 pm, however, sometimes we work late as per requirements for which we get overtime.

Further, on being asked about getting the material for manufacturing, I wish to state that I get raw material from the person named Shri Hanuvant Singh who is incharge of loading & unloading in our company, today he has not reported for the work and he stays in Dahisar Mori, on Mumbra-Panvel Raod, I am not aware of his complete address. The manufacturing process here involves use of Plasma Cutting Machine (which has capacity to cut upto maximum 5 mm thickness), Hydraulic Pressure Machines and Straightening Machines, Shearing Machine, Power Pressure Machine and Buffing Machine. Later the perforated sheets are packed in bundles in wooden boxes and exported. The dispatch and loading is handled by Shri Hanuvant Singh.

On being asked about the importer and sales of M/s Hi Tech Stainless World, I state that all the goods are being imported by our company. Further, I state that many a times our company's proprietor Shri Narpat send me OTP for preparation of E-way Bills and I give the same to our staff Shri Ramesh Chavan, who handles the work in office, who prepares E-way bills and send the same to transporter via mail. I also state that the E-way bills OTP is also received directly by Shri Ramesh Chavan.

On being specifically asked about M/s A to Z Metal Cutting Services, I have to state that I am aware of the fact that our company is sending imported goods for job-work to them. On being asked when your factory is having all facilities to manufacturer perforated sheets, why goods is being sent for job work to M/s A to Z Metal Cutting Services, I state that the machineries installed in our factory doesn't have the capacity to cut the pipe of having thickness of more than 5 mm, hence our company send the imported goods for job-work. Further, on being shown the photos of the SS Pipes which have been said to be detained, I state that these were offloaded and were stored in these premises and have been recently loaded and moved out of these premises. On being asked if perforated sheets are made of such pipes, I state that such thick pipes are not utilised for perforated sheets as is evident from the finished material present in the factory. As per the instructions from Shri Narpat, Shri Hanuvant Singh arranges to send these pipes for job work. I only deal with OTPs for generation of e-way bills.

Further, on being specifically asked about the receipt of cut pipes/sheets after job-work from M/s A to Z Metal Cutting Services, I have to state that since the time I am working with M/s Hi Tech Stainless World, I have never observed the same.

B W D
14/11/24

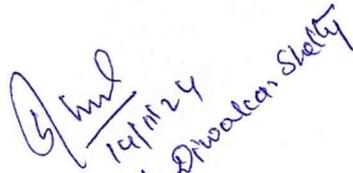
On being specifically asked whether, apart from imported SS pipes, whether you have received any SS pipes of less than 5mm thickness, for manufacturing from local market, I have to state that I received goods for production of less than or 5 mm thickness by mentioning that job-work goods received back but here wish to add that the imported goods sent for job-work was of more than 5mm thickness and as an production supervisor I confirm that normally thickness of SS pipes cannot be reduced and it might be possible that the goods received back from job-work are not the same as sent for job-work and may be procured from local market, the same fact might be known to our factory owner Shri Narpat that from where he is receiving the goods. However, I wish to add that our company have not exported any good since May, 2024, this material is i.e. 138-145 MT (Grade-304), is produced from the material received as explained above. I also state that this material is old, accumulated over 2 to 3 the years of work. Further, I have to state that as regards the other material i.e. G-316, G-409, G-J3 are 3 to 5 years old, accumulated through these years.

This statement of mine running into three (03) pages has been voluntarily given by me, which has been typed on my request. I have not been subjected to any pressure, threat, coercion, duress etc. by the recording officer during recording of my statement. None of my religious feelings were hurt during recording of my statement. During the course of record of statement, the behaviour of the officer was very cordial. I have once again gone through my statement and finding the same to be true and recorded correctly and as per my say and version I put my dated signatures on all the pages of my statement. I will appear before you as and when called for.

Typed by:


14/11/2024

Shri Ravinder Kumar
Intelligence Officer


14/11/24
Rakesh Kumar Shetty

Before me:


14/11/24
HI-TECH STAINLESS WORLD
Gate No.02, Gr. Floor,
Kopara Compound, Shilphata Area,
Korveil, Thane - Maharashtra-40

(RAKESH KUMAR)
वरिष्ठ आसूचना अधिकारी
Senior Intelligence Officer
रा.आ.नि. मुंबई जोनल यूनिट
DRI MZU Mumbai

STOCK STATEMENT Nov-24 Date: 14/11/2024

SR No	Description	Unit	Op B/S	Qty Receipt	Total Qty	To Job	Used To Job	Used To Plant	Total Com	Cl/B/S
1	Stainless Steel Secondary Seamless Pipe Grade-304	MTS	19.496	0	19.496	19.496	0	0	0	0.000
Goods In Process										
SR No	Description	Unit	Op B/S	Qty Receipt	Total Qty	To Job	Used To Job	Used To Plant	Total Com	Total
1	SS Cut Pipe / Phatta Grade - 304	MTS	82.378	0.000	0.000	82.378	0	0	0.000	82.378
2	SS Cut Pipe / Phatta Grade - 316	MTS	0.857	0	0.000	0.857	0	0	0	0.857
Process Finished Products										
SR No	Description	Unit	Op B/S	Qty Receipt	Total Qty	To Job	Used To Job	Used To Plant	Total Com	Cl/B/S in Plant
1	Semi Finish perforated strips under process(G-409)	MTS	5.401	0.000	5.401	0	0.000	0.000	0.000	5.401
2	Semi Finish perforated strips under process(G-304)	MTS	184.955	0.000	184.955	0	0.000	0.000	0.000	184.955
3	Semi Finish perforated strips under process(G-13)	MTS	5.312	0.000	5.312	0	0.000	0.000	0.000	5.312
4	Semi Finish perforated strips under process(G-316)	MTS	10.118	0.000	10.118	0	0.000	0.000	0.000	10.118
TOTAL									205.786	
SR No	Description	Unit	Op B/S	Qty Receipt	Total Qty	To Job	Used To Job	Used To Plant	DISPATCH	Cl/B/S in Plant
5	Mixed Scrap	MTS	40.120		40.120	0	0.000	0.000	0.000	40.120


 Umesh Divakar Shetty
 14/11/24

WORLD STAINLESS WORLD
 Plot No. 02, 1st Floor, Adarsh,
 Compound, Shilohata, Adarsh,
 Thane - Maharashtra-400012



Statement of Shri Mahendar Yadav, son of Shri Roopchand Yadav, aged 23 years (DOB 04.07.2001), residing at Gram Mahmoodpur, Post Kotila, Azamgarh, Uttar Pradesh-276207, Mobile No - 9136227538 recorded under Section 108 of the Customs Act, 1962 before Shri Satyanarayan Bishnoi, Senior Intelligence Officer, at the factory premise of M/s Hi Tech Stainless World located at Plot No. 33/35, H No. 1337, Door No. 02, Shill Fata, Dahisar Mori, Mumbra, Panvel Road, Maharashtra-400612 on 14.11.2024.

In response to your summons dated 14.11.2024, I appear before yourself today i.e. 14.11.2024 to give my true, correct and voluntary statement. Before recording my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 and I understand that giving false or fabricated statement is an offence and punishable under Section 229 and 267 of the Bhartiya Nyay Sanhita, 2023 (earlier Section 193 and 228 of the Indian Penal Code, 1860). I understand that my statement can be used as evidence against any person/company under the law time being in force. Knowing my responsibilities, I hereby give my true and correct statement as below:

My name, age and mobile no. as stated above are correct and I am not known by any other name in the society. I have knowledge of computer and this statement of mine is typed on the computer installed in DRI office as per my request. On being asked, I state that I can read, speak and write Hindi language. I am currently residing at Room No 17, Ekta Kanta, Dahisar Naka, Shill Fata, Dahisar Mori, Mumbra, Panvel Road, Maharashtra-400612 with my wife and one kid. However, the address as per aadhar card is Gram Mahmoodpur, Post Kotila, Azamgarh, Uttar Pradesh-276207 which is my permanent address. I state that I did my schooling till 10th standard from Amar Sheed Inter College, Isharpur, Azamgarh, Uttar Pradesh in the year 2015. Aadhar Card No. is 9093 6461 9184. My above stated particulars are true and correct.

On being asked I state that after leaving my education as stated above, I started working in Badlapur as driver of car in the year 2016 to 2017. Thereafter, in year 2019, I started working at Hi Tech Stainless World as Steel and Iron cutting Machine Operator, since then I am working here only for almost 5 years now. Currently, I am getting 13,500/- per month as salary.

Asha Ram Verma, Gopal Verma, Puneet Kumar, Vipin Kumar are staff who are currently working as labour. Shri Hanumant Singh who is Manager, Shri Umesh Shetty who is our Supervision, Ramesh Chavan who is Data Entry Operator working at factory.

On being asked I state that at factory we have a Plasma Cutting Machine which can cut upto 5 mm thickness only. Along with that we have Static Machine to flatten the material and further trimming using Shelling Machine.

On being asked I state that I have seen Pipes of good grade being unloading at out factory premises from time to time. As informed by our supervisor Shri Umesh Shetty, these

महेंद्र यादव
14/11/24

worker

pipes are imported from China. After unloading at our factory premise these pipes are again loaded and sent, however I have no knowledge where these pipes are sent.

On being shown the images of the thick SS Pipes and being asked if these were offloaded in the premises, I state that I have seen these pipes being offloaded, stored and again loaded and sent in past few days. I would also state that this is a recurrent event and on being asked if perforated sheet are made out of these SS Pipes, I state that as has already mentioned, the capacity of machines is to cut only 5 mm thickness pipe and these pipes which come from port are not being used to make perforated sheet. They are being sent somewhere else, the details of which may be known by our owner Shri Narpat Bokadia or the Manager Shri Hanumant Singh. Our Manager Shri Hanumant Singh handles the unloaded and loaded pipes from factory, I have no knowledge where these pipes are sent and what happens to them. I state that these SS pipes which come from port as mentioned above have never been received back after cutting or flattening. They are loaded and sent based on the orders of our owner.

This statement of mine running into two (02) pages has been voluntarily given by me, which has been typed on my request. I have not been subjected to any pressure, threat, coercion, duress etc. by the recording officer during recording of my statement. None of my religious feelings were hurt during recording of my statement. During the course of record of statement, the behavior of the officer was very cordial. This statement is explained to me in vernacular language i.e. Hindi to me by officer and Shri Umesh Shetty as well and finding the same to be true and recorded correctly and as per my say and version I put my dated signatures on all the pages of my statement. I will appear before you as and when called for.

I have explain this statement of Shri Mahendra Yadav to him in Hindi language in which he is well conversant with, this statement of typed as per the say of Shri Mahendra Yadav

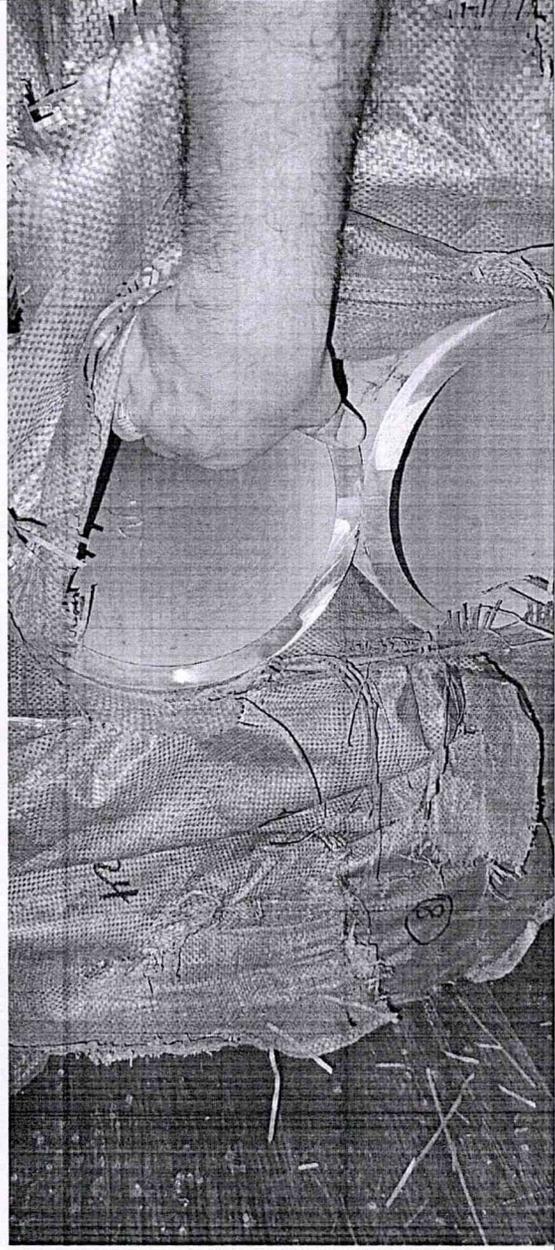
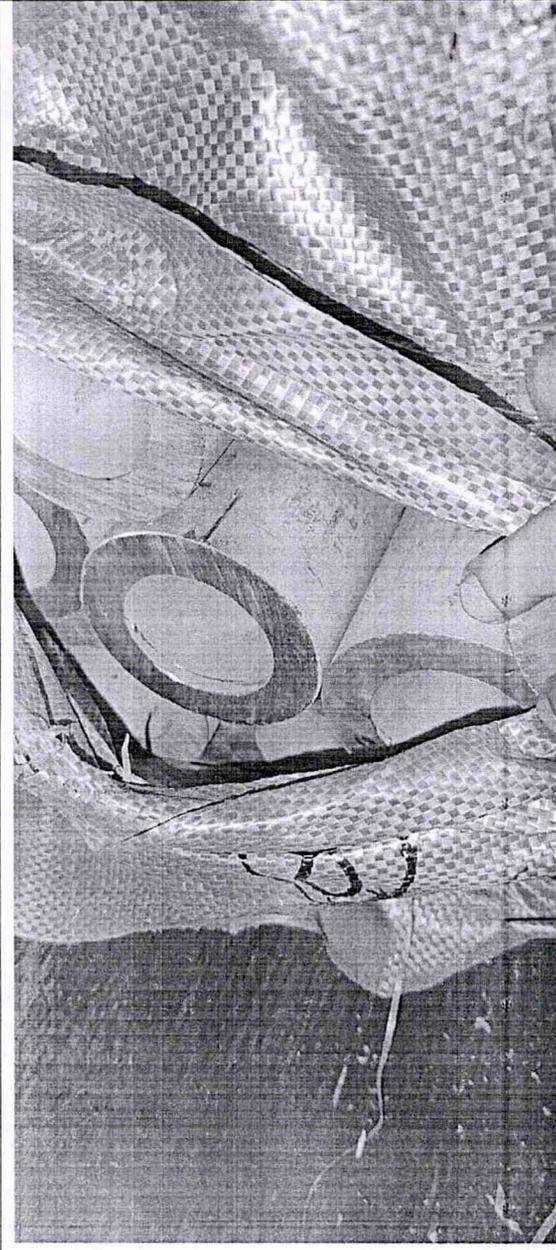
Umesh Shetty
14/11/24
Umesh Shetty

यह ज्ञान मुझे उमेश शेट्टी के द्वारा हिन्दी में समझा दिया गया है और यह ज्ञान मेरे कर्नल के अनुसार लिखा गया है

महेन्द्र यादव
14/11/24

Before me:

Shri Satyanarayan Bishnoi
Senior Intelligence Officer
14.11.2024



महेश २१६९
१४/११/२४

Statement of Shri Rakesh Suresh Bhandari, Proprietor in Rely Metalloys Inc, residing at 602, 6th Floor, Sanghvi Galaxy, 10th Khetwadi, Girgaon, Mumbai-400004, as recorded on 14.11.2024 in the Office of Directorate of Revenue Intelligence, Mumbai Zonal Unit, at 13, Sir Vithaldas Thackersey Marg, Opp. Patkar Hall, New Marine Lines, Mumbai – 400 020 under Section 108 of the Customs Act, 1962

I am in receipt of your Summons bearing CBIC-DIN- 202411DDZ9000000E256 dated 14.11.2024 directing me to appear in your office on 14.11.2024. With reference to the said Summons, I have appeared before your office today i.e. on 14.11.2024 for giving my statement. Before proceeding with my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962. I understand that giving false statement or fabricating the truth is punishable under Section 229 of Bharatiya Nyaya Sanhita, 2023. I have also been explained that these proceedings are deemed to be judicial proceeding within the meaning of Section 229 and 267 of Bharatiya Nyaya Sanhita, 2023; and that this statement can be used as evidence against me or any other person in a Court of law and also in departmental proceedings. Knowing my responsibilities, I give below my true and correct statement as evidence under section 108 of the Customs Act, 1962 as under:

As a matter of convenience, I have requested the DRI officer to type my say on the office Computer. With due understanding of the above, I proceed to give my voluntary and correct statement, as below:

My personal details are as follows:

Sr. No.	Heading	Details
01.	Name	Rakesh Suresh Bhandari
02.	Father's Name	Shri Suresh Kumar Mishrimal Bhandari
03.	Address	Residential Address: 602, 6 th Floor, Sanghvi Galaxy, 10 th Khetwadi, Girgaon, Mumbai-400004. Office Address: Shop No. 8, Silver Cinema Bldg, Ground Floor, 2 nd Khetwadi, Mumbai-400004.
04.	Education	Graduation
05.	Languages known	English (Read, write and speak) Hindi, Marathi (Read and speak)

R. Bhandari
14/11/24

06.	Mobile No.	9867672395
07.	Aadhar No.	263884705799
08.	Driving Licence	KA04 19860003764
09.	Email Id	bhandarimetal@hotmail.com

I am producing herewith copy of my Aadhar Card No. 263884705799 as a proof of my identification and I have put my dated signature on that in token of certifying the genuineness and having produced the same.

I live at the aforementioned residential address along with my parents, wife, sister and 01 child.

I have been shown panchanama dated 14.11.2024 drawn at our shop premises situated at Plot No. 370/380, Silver Cinema, Pathe Bapurao Marg, Khetwadi, Girgaon, Mumbai-400004. I have read the panchanama dated 14.11.2024 and I have put my dated signature on the same in token of having seen and acknowledging that the panchanama is recorded as per the events.

On being asked regarding profile of my company, I state that Rely Metalloys Inc is a proprietorship firm, which is involved into the business of mild steel scrap. Rely Metalloys Inc was established in 2016. We used to import mild steel scrap from USA and Dubai mainly. Apart from that we are also engaged into domestic purchase and sales of steel pipes. Further, my father, Shri Suresh M Bhandari is the director of Bhandari Metal & Tubes. Bhandari Metal & Tubes is involved in import of scrap. Also, I am running another company namely Pipefit Solution Private Limited which is engaged in export of stainless and mild steel fittings.

On being asked, I state that I do all the deals regarding purchase of materials, negotiation, price payment etc. in Rely Metalloys Inc and Bhandari Metal & Tubes. We used to deal majorly in stainless steel pipes of grade 304 with Numet Alloys and Numet Alloys LLP of Shri Prashant Jain.

On being asked, I state that I used to deal with Shri Prashant Jain from last 02 years. Shri Prashant Jain used to deal in stainless steel pipes in the market. I came to know about him from common friends. I was introduced with him when he used to work in Param Metals. After

Bhandari
14/11/24

sometime, he informed me that he had started his own firms namely Numet Alloys and Numet alloys LLP. He requested me to do business with him. Hence, I started purchasing stainless steel pipes of grade 304 from Shri Prashant Jain.

On being asked, I state that the materials we used to buy mainly Stainless-Steel Pipes of grade 304 from Shri Prashant Jain. Shri Prashant Jain also used to deal majorly in Stainless-Steel Pipes of grade 304. The said Stainless-Steel Pipes of grade 304 is of high demand in local market and therefore is mostly imported into India.

I used to do business with him through my firm Rely Metalloys Inc. We used to place order 25 days prior to our requirements. Shri Prashant Jain then used to negotiate with us telephonically and we used to agree on final price for our purchase order.

Afterwards, we used to pay advance payments to Shri Prashant Jain vide cheques. On receiving of the payments, Shri Prashant Jain used to inform me that the material has arrived in some godown/warehouse/ in Kalamboli Steel market, Navi Mumbai. Thereafter, Shri Prashant Jain used to instruct us to engage some transporter to transport the said materials from that particular godown/warehouse to our godown/warehouse.

On being asked, I state that Shri Prashant Jain used to inform me telephonically to send the transport vehicle for transporting the materials from godown/warehouse situated at Plot No. 1495, Road 17, Kalamboli Steel Market-410218. After loading the materials from said godown/warehouse, we used to take the materials to our godown/warehouse situated at 1776, Kalamboli Steel market, Navi Mumbai.

On being asked regarding the materials brought by us yesterday, i.e. 13.11.2024, from Shri Prashant Jain, I state that we placed our order, 25 days prior containing stainless steel pipes of grade 304. Accordingly, we paid Rs. 30 lakhs vide cheques to Numet Alloys of Shri Prashant Jain. Yesterday, Shri Prashant Jain informed us in the morning that the materials have arrived and were stored at Plot No. 1495, Road 17, Kalamboli Steel Market-410218. So, I paid another Rs. 15 lakhs vide cheque to Numet Alloys of Shri Prashant Jain. Today also, we paid another Rs. 07 lakhs vide cheque to Numet Alloys of Shri Prashant Jain. I have to pay remaining 6-7 lakhs for the said materials. However, the invoice for the said materials were not generated by Shri Prashant Jain as he was not available.

Prashant Jain
14/11/24

On being asked, I state that after receiving confirmations and instructions from Shri Prashant Jain, regarding the aforementioned materials, I contacted one transporter namely Mahmood on his mobile number 9930933166 to arrange one vehicle for picking up the material of approx. 19 tons. Mahmood arranged one vehicle bearing registration no. as MH46 BM8639 and the materials were then transported to our warehouse situated at 1776, Kalamboli Steel market, Navi Mumbai from Plot No. 1495, Road 17, Kalamboli Steel Market-410218.

On being asked, I state that Shri Prashant Jain was not available as he left for China on 10th Nov, though I am not sure about the exact date as the place and his location was not confirmed by him. I enquired about his whereabouts, but he refused to divulge the details.

On being asked about Shri Prashant Jain, I state that Shri Prashant Jain is a very secretive person. He did not like to respond regularly on chats, calls or personally. He used to contact us on WhatsApp and used to delete all the chats on daily basis. I used to enquire about his business activities but he did not like to share his activities.

On being asked about the address of Shri Prashant Jain, I state that he used to stay at Room No. 214, 4th Floor, Badrikashr, 1st Khetwadi, near Alankar Cinema, Mumbai-400004.

I have been shown e-way bill no. 211780748479 dated 17.06.2024 and I have put my dated signature on the copy of the same in token of having seen and read the invoice. In the said E-way bill, the materials are shown as dispatched from Numet Alloys

I have been shown e-way bill no. 291798267001 dated 22.07.2024 and I have put my dated signature on the copy of the same in token of having seen and read the invoice. In the said E-way bill, the materials are shown as dispatched from Numet Alloys having address at Plot No. 1423, Road 26, Village Kheduk Pada, Kalamboli-410218 to Plot 1776, Steel Market, Kalamboli-410218. I am not aware about the address situated at Plot No. 1423, Road 26, Village Kheduk pada, Kalamboli-410218. We used to pick the stainless-steel pipes of grade 304 from Plot No. 1495, Road 17, Kalamboli Steel Market-410218. On being asked, I state that the tax invoice No. NA/016/2024-25 and e-Way Bill no. 291798267001, both dated 22.07.2024, were generated by Shri Prashant Jain. We never checked the dispatched address before. On being seen the above invoice, it appears to me that Shri Prashant Jain used to manipulate the dispatch address and other details in the said invoice to hide the actual origin of the materials.

Prashant Jain
14/11/24

I have been shown another e-way bill no. 291822142773 dated 06.09.2024 and I have put my dated signature on the copy of the same in token of having seen and read the invoice. In the said E-way bill, the materials are shown as dispatched from Numet Alloys having address at Plot No. 1824, Road 24, Sector-KWC Steel Market, Kalamboli-410218 to Plot 1776, Steel Market, Kalamboli-410218. I am not aware about the address situated at Plot No. 1824, Road 24, Sector-KWC Steel Market, Kalamboli-410218. We used to pick the stainless-steel pipes of grade 304 from Plot No. 1495, Road 17, Kalamboli Steel Market-410218. On being asked, I state that the tax invoice No. NA/017/2024-25 and e-Way Bill no. 291822142773, both dated 06.09.2024, were generated by Shri Prashant Jain. We never checked the dispatched address before. On being seen the above invoice, it appears to me that Shri Prashant Jain used to manipulate the dispatch address and other details in the said invoice to hide the actual origin of the materials.

On being asked, I state that I am not aware from where Shri Prashant Jain used to arrange stainless steel pipes of grade 304. I tried to enquire about the same from him, but he never revealed the details to me.

On being asked regarding business dealings with Shri Prashant Jain, I state we have done business with Shri Prashant Jain in the past, the details of which are given in the ledger account provided to the said officers under panchanama dated 14.11.2024. We used to deal with Shri Prashant Jain in bills and all the payments were made vide cheques.

I state that this statement of mine running into five pages has been voluntarily given by me, which has been typed by the recording officer on computer on my request. I have not been subjected to any pressure, threat, coercion, duress etc. by the recording officer during recording of my statement. None of my religious feelings were hurt during recording of my statement. I also state that I will make myself available for any further enquiry related to the investigation and offer my full co-operation in the on-going investigation.

I have once again gone through my statement and I have been read and explained the contents thereof, and finding the same to be true and correct and as per my say and version I put my dated signature on all pages of my statement

Bhandari
14/11/24
Rakesh S. Bhandari

Page 5 of 5

Before me,
Manish Kumar
14/11/24
(मनीष कुमार)
(MANISH KUMAR)
वरिष्ठ आसूचना अधिकारी
Senior Intelligence Officer

IMPORTERS & STOCKISTS OF :
 S.S. Pipe & Tubes,
 Butt Weld Pipe Fittings
 & Forged Flanges,
 Ferrous & Non Ferrous Metals

Office No. 1419, Flat No. 14, Plot - CS 1487, Prasad Chamber,
 Tata Road No. 2, Roxy Cinema, Opera House, Girgaon, Mumbai - 400004.
 +91 22 6749 6208 +91 22 3174 2749
 info@numetalloysllp.com www.numetalloysllp.com



NUMET
 ALLOYS LLP

14

TAX INVOICE							
ORIGINAL COPY							
UNDER RULE 7 SECTION 31 OF GST ACT 2017							
BILL TO PARTY				INVOICE NO:	NA/017/2024-25	DATE:	06-09-2024
RELY METALLOYS INC				REVERSE CHARGE (Y/N)		N	
SILVER CIMEMA BUILDING ,SHOP NO.8,2ND				PURCHASE ORDER NO		VERBAL	
KHETWADI BACK ROAD MUMBAI-400004				PURCHASE ORDER DATE			
STATE	MAHARASHTRA	CODE	27	PAYMENT TERMS		7 DAYS	
GSTN	27BKZPB6601G1Z0			ORIGINAL / DUPLICATE / TRIPLICATE			
SHIP TO PARTY				TRANSPORTER	MH46BM8637		
RELY METALLOYS INC				TRANSPORT MODE	BY ROAD		
PLOT NO 1776, STEEL MARKET				PLACE OF SUPPLY	KALAMBOLI		
KALAMBOLI-410218				DATE OF SUPPLY	06-09-2024		
STATE	MAHARASHTRA	CODE	27	LR NO	DATE:		
GSTN	27BKZPB6601G1Z0			PH NO			
ELECTRONIC REFERENCE NUMBER :							
SR.NO	DESCRIPTION	HSN CODE	QTY.	PKT	RATE	UNIT	AMOUNT
1	S.S PIPE	73041110	9670.00		271.00	KGS	26,20,570.00
AMOUNT IN WORDS				Total Amount before Tax		26,20,570.00	
THIRTY LAKH NINETY-TWO THOUSAND TWO HUNDRED & SEVENTY-TWO ONLY				P & F			
GSTIN	27AAVVFN2499Q1ZX			CGST		9%	2,35,851.30
STATE	MAHARASHTRA	CODE	27	SGST		9%	2,35,851.30
BANK DETAILS				IGST		18%	
BANK NAME : STANDARD CHARTERED BANK				ROUND UP		-0.6	
A/C NO. : 22405420036				Total Amount after Tax		30,92,272.00	
IFSC CODE : SCBL0036047							
BRANCH : CHOWPATTY							
CERTIFIED THAT THE PARTICULARS GIVEN ABOVE ARE TRUE & CORRECT				GST on Reverse charge			
TERMS & CONDITIONS :				FOR NUMET ALLOYS LLP			
(1).THIS BILL SHOULD BE PAID IMMEDIATELY AS PER TERMS OTHERWISE 24% P.A INTEREST WILL BE CHARGED WITH GST.				Signature :  Authorised Signatory			
(2). WE RESERVE OUR RIGHT TO DEMAND AND RECIEVE THE FULL AMOUNT OF THIS BILLS.							
(3).OUR RESPONSIBILITY FOR SHORT WEIGHT OR QUANTITY CEASES AFTER GOODS LEAVE OUR PREMISES.							
(4).GOODS ONCE SOLD WILL NOT BE TAKEN BACK.							

Dhondau
 14/11/2024

e-Way Bill



15

1. E-WAY BILL Details

eWay Bill No: 2918 2214 2773

Generated Date: 06/09/2024 01:03 PM

Generated By: 27AAW FN249 9Q1ZX

Valid Upto: 07/09/2024

Mode: Road

Approx Distance: 1km

Type: Outward - Supply

Document Details: Tax Invoice - NA/017/2024-25 Transaction type: Regular
- 06/09/2024

2. Address Details

From	To
GSTIN : 27AAW FN249 9Q1ZX NUMET ALLOYS LLP MAHARASHTRA :: Dispatch From :: PLOT NO ,1824 ROAD NO,24 SECTOR -KWC STEEL MARKET KALAMBOLI,MAHARASHTRA-410218	GSTIN : 27BKZ PB660 1G1Z0 RELY METALLOYS INC. MAHARASHTRA :: Ship To :: PLOT NO ,1776 STEEL MARKET KALAMBOLI KALAMBOLI,MAHARASHTRA-410218

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
73041110	S.S PIPE & SS.PIPE	9670.00 KGS	2620570.00	9.000+9.000+NE+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
2620570.00	235851.30	235851.30	0.00	0.00	0.00	-0.60	3092272.00

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : & 06/09/2024

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	MH46BM8637	KALAMBOLI	06/09/2024 01:03 PM	27AAWFN2499Q1ZX	-	-



291822142773

Note*: If any discrepancy in information please try after sometime.

Bhandari
14/11/24

IMPORTERS & STOCKISTS OF :

S.S. Pipe & Tubes,
Butt Weld Pipe Fittings
& Forged Flanges,
Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
+ 91 22 49684792 • + 91 22 67496208
info@numetalloys.com • www.numetalloys.com



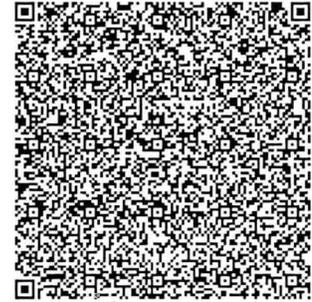
NUMET
ALLOYS

07

Tax Invoice

e-Invoice

IRN : 85b2a1d32a32c09373ee3652f9be41ba49dc5e92b3a0be77f-f2999d1629f6122
Ack No. : 122422318749731
Ack Date : 22-Jul-24



Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon, Mumbai 400004. GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27 Consignee (Ship to) RELY METALLOYS INC PLOT-1776 STEEL MARKET KALAMBOLI KALAMBOLI-410218 GSTIN/UIN : 27BKZPB6601G1Z0 State Name : Maharashtra, Code : 27 Buyer (Bill to) RELY METALLOYS INC SILVER CINEMA BUILDING SHOP NO,8 2ND KHETAWADI BACK MUMBAI -400004 GSTIN/UIN : 27BKZPB6601G1Z0 State Name : Maharashtra, Code : 27	Invoice No.	e-Way Bill No.	Dated
	NA/016/2024-25	291798267001	22-Jul-24
	Delivery Note	Mode/Terms of Payment	
	Reference No. & Date.	Other References	
	Buyer's Order No.	Dated	
	Dispatch Doc No.	Delivery Note Date	
	Dispatched through	Destination	
	VEHICLE	KALAMBOLI	
	Bill of Lading/LR-RR No.	Motor Vehicle No.	
		MH46BB1220	
Terms of Delivery	DELIVERY FROM KALAMBOLI WAREHOUSE TRANSPORTATION AARRNGED BY BUYUER		

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S.S SEAMLESS PIPE-73044100	73044100	11,484.000 kgs	298.00	kgs	34,22,232.00
					9 %	3,08,000.88
					9 %	3,08,000.88
						0.24
						ROUND OFF
						Total
			11,484.000 kgs			₹ 40,38,234.00

Amount Chargeable (in words) E. & O.E

INR Forty Lakh Thirty Eight Thousand Two Hundred Thirty Four Only

HSN/SAC	Taxable Value	CGST		SGST/UTGST		Total Tax Amount
		Rate	Amount	Rate	Amount	
73044100	34,22,232.00	9%	3,08,000.88	9%	3,08,000.88	6,16,001.76
Total	34,22,232.00		3,08,000.88		3,08,000.88	6,16,001.76

Tax Amount (in words) : **INR Six Lakh Sixteen Thousand One and Seventy Six paise Only**

Company's Bank Details
Bank Name : **Bombay Merchantile Co -Op Bank**
A/c No. : **012110100010489**
Branch & IFS Code : **Null Bazar & BMB0000012**

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

for Numet Alloys
Authorised Signatory

Abhandari
14/11/2024

This is a Computer Generated Invoice



08

e-Way Bill

e-Way Bill

Doc No. : Tax Invoice - NA/016/2024-25
Date : 22-Jul-24

IRN : 85b2a1d32a32c09373ee3652f9be41ba49dc5e92b3a0be77ff2999d1629f6122
Ack No. : 122422318749731
Ack Date : 22-Jul-24



1. e-Way Bill Details

e-Way Bill No. : 291798267001 Mode : 1 - Road Generated Date : 22-Jul-24 3:17 PM
Generated By: 27AARFN6816E1ZY Approx Distance : 1 KM Valid Upto : 23-Jul-24 11:59 PM
Supply Type : Outward-Supply Transaction Type: Combination of 2 and 3

2. Address Details

From
Numet Alloys
GSTIN : 27AARFN6816E1ZY
Maharashtra

To
RELY METALLOYS INC
GSTIN : 27BKZPB6601G1Z0
Maharashtra

Dispatch From
PLOT NO 1423 ROAD 26 VILLAGE KHEDUK PADA,
KALAMBOLI-410218 KALAMBOLI Maharashtra 410218

Ship To
PLOT-1776 STEEL MARKET KALAMBOLI, KALAMBOLI-410218
KALAMBOLI Maharashtra 410218

3. Goods Details

HSN Code	Product Name & Desc	Quantity	Taxable Amt	Tax Rate (C+S)
73044100	S.S SEAMLESS PIPE-73044100 & S S SEAMLESS PIPE	11,484 KGS	34,22,232.00	9+9

Tot.Taxable Amt : 34,22,232.00 Other Amt : 0.24 Total Inv Amt : 40,38,234.00
CGST Amt : 3,08,000.88 SGST Amt : 3,08,000.88

4. Transportation Details

Transporter ID : Doc No. :
Name : Date :

5. Vehicle Details

Vehicle No. : MH46BB1220 From : KALAMBOLI CEWB No.:

Bhandari
14/11/24
Kukesh.S. Bhandari

Statement of Shri Rakesh Suresh Bhandari, aged 30 years(DOB 01/06/1994), Proprietor in Rely Metalloys Inc, residing at 602, 6th Floor, Sanghvi Galaxy, 10th Khetwadi, Girgaon, Mumbai-400004, and having office at Shop No. 8, Silver Cinema Bldg, Ground Floor, 2nd Khetwadi, Mumbai-400004, Mobile No. 9867672395 recorded under Section 108 of the Customs Act, 1962 before Senior Intelligence Officer, at the Office of Directorate of Revenue Intelligence, Mumbai Zonal Unit, 13, Sir Vithaldas Thackersey Marg, Opp. Patkar Hall, New Marine Lines, Mumbai – 400020 on 25.11.2024

I am in receipt of your Summons bearing CBIC-DIN- 202411DDZ90000717367 dated 25.11.2024 directing me to appear in your office on 25.11.2024. With reference to the said Summons, I have appeared before your office today i.e. on 25.11.2024 for giving my statement. Before proceeding with my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962. I understand that giving false statement or fabricating the truth is punishable under Section 229 of Bharatiya Nyaya Sanhita, 2023. I have also been explained that these proceedings are deemed to be judicial proceeding within the meaning of Section 229 and 267 of Bharatiya Nyaya Sanhita, 2023; and that this statement can be used as evidence against me or any other person in a Court of law and also in departmental proceedings. Knowing my responsibilities, I give below my true and correct statement as evidence under section 108 of the Customs Act, 1962 as under:

My name, age and mobile no. as stated above are correct and I am not known by any other name in the society. I have knowledge of computer and this statement of mine is typed on the computer installed in DRI office as per my request. On being asked, I state that I can read, speak and write Hindi and English language. My Aadhar Card No. 2638 8470 5799 and PAN is BKZPB6601G. With due understanding of the above, I proceed to give my voluntary and correct statement, as below:

On being shown my statement dated 14.11.2024, I state that the statement recorded by DRI Officer is as per my say and it has been recorded corrected. As a token of the same I put my dated signature on my statement dated 14.11.2024.

On being asked I state that I have interacted with Shri Prashant Jain in relation with purchase of Stainless-Steel Seamless pipes of Grade 304. He has sold the said pipes to me from his firms viz. M/s Numet Alloys and M/s Numet Alloys LLP. I have purchased the said pipes from my firms viz. Rely Metalloys Inc and Bhandari Metal & Tubes. I used to place order 25 days prior to our requirements. Shri Prashant Jain then used to negotiate with us telephonically and we used to agree on final price for our purchase order. Primarily, I used to pay advance payments to Shri Prashant Jain vide cheques. On receiving of the payments, Shri Prashant Jain used to inform me that the material has arrived in warehouse located Plot No. 1495, Road 17, Kalamboli Steel Market-410218 in Navi Mumbai. Thereafter, Shri Prashant Jain used to instruct us to engage some transporter to transport the said materials from the said particular warehouse to our warehouse. After loading the materials from said warehouse, we used to take the materials to our warehouse situated at 1776, Kalamboli Steel market, Navi Mumbai.

Bhandari
25/11/24

On being asked regarding the 19,496 kgs of Stainless-Steel Seamless pipes recovered from your warehouse premises located at 1776, Kalamboli Steel market, Navi Mumbai on 14.11.2024, I state that I have placed the said order to Shri Prashant Jain, 25 days prior to that day for Stainless-Steel Seamless pipes. I have paid Rs. 52 lakhs (Rs. 30 Lakhs, Rs. 15 Lakhs and Rs.7 Lakhs) by cheque in account of M/s Numet Alloys as stated in my earlier statement. Shri Prashant Jain informed me that he goods have arrived and stored at Plot No. 1495, Road 17, Kalamboli Steel Market-410218 and instructed me to arrange the transport and take the delivery of the said goods. Accordingly, the transport was arranged by me and delivery of 19,496 kgs of the said goods was taken from Plot No. 1495, Road 17, Kalamboli Steel Market-410218 to 1776, Kalamboli Steel Market, Navi Mumbai. However, till date the invoice for the said materials has not been generated by Shri Prashant Jain as he was not available.

On being asked about Shri Prashant Jain, I state that Shri Prashant Jain is a very secretive person. He did not like to respond regularly on chats, calls or personally. He used to contact us on WhatsApp and used to delete all the chats on daily basis. I used to enquire about his business activities but he did not like to share his activities. He refused to divulge the details from where he used to get the supply of the goods. I used to get the goods as per proper GST bill so I never asked him more details of his supply.

On being shown the panchnama dated 14.11.2024 drawn at 1776, Kalamboli Steel market, Road No. 22, Kalamboli, Navi Mumbai-410218 and supurndama dated 14.11.2024 I state the it has been drawn correctly and the stock as mentioned is correct. I state that the goods detained by DRI is total 150,000 Kgs (19,500 kgs is the same goods which we have received from Shri Prashant Jain which is 19,496 Kgs through Numet Alloys). The remaining goods i.e. 1,30,500 Kgs of Pipes have no relation with Shri Prashant Jain or its various companies. I am submitting the detailed invoices in support of the same. I request you to kindly release the remaining 1,30,500 Kgs of the Pipes out of total 1,50,000 Kgs of the detained goods under Supurndama dated 14.11.2024. I hereby undertake not to dispose of or sale the remaining goods i.e. 19,500 kgs of pipes, without any order or permission from DRI, Mumbai.

I state that I have interacted with Shri Prashant Jain. He used to control and manage the delivery of the goods from Plot No. 1495, Road 17, Kalamboli Steel Market-410218 to 1776, Kalamboli Steel Market, Navi Mumbai to our warehouse. I used to get the final invoices and other details from him only.

On being asked to add anything else I state that after the initiation of the case and recording of my statement on 14.11.2024, Shri Prashant Jain and Shri Narpat Bokadia, through various persons are trying to influence and asking to retract my statement and asking to make an agreement that the said goods are not sold but loaned in return of the money. However, I wish to state that the facts stated in my statement recorded are correct and factual.

I state that this statement of mine running into three (03) pages has been voluntarily given by me, which has been typed by the recording officer on computer on my request. I have not been

Prashant Jain
25/11/24

subjected to any pressure, threat, coercion, duress etc. by the recording officer during recording of my statement. None of my religious feelings were hurt during recording of my statement. I also state that I will make myself available for any further enquiry related to the investigation and offer my full co-operation in the on-going investigation.

The above statement of mine has been done very cordially by the officer, None of my religious feelings were hurt during recording of my statement, further no threat or coercion has been used during the course of recording of statements.

Bhandari
25/11/24

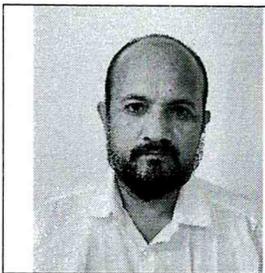
Rakesh Suresh Bhandari

Before me:

Jaijnaram
25-11-2024

(सत्यनारायण बिश्नोई)
(SATYANARAYAN BISHNOI)
वरिष्ठ आसूचना अधिकारी
Senior Intelligence Officer

Bhandari
25/11/24



Statement of Shri Rizwan Shah, son of Shri Mohammad Idris Shah, aged 60 years (DOB 31.12.1964), residing at 2/9, KL-6A, Sector 1E, Kalamboli, Panvel-410218, Mobile No - 9820398586, 9223399401 recorded under Section 108 of the Customs Act, 1962 before Shri Satyanarayan Bishnoi, Senior Intelligence Officer, at the Office of Directorate of Revenue Intelligence, Mumbai Zonal Unit, Mumbai on 16.11.2024.

In response to your summons dated 16.11.2024, I appear before yourself today i.e. 16.11.2024 to give my true, correct and voluntary statement. Before recording my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 and I understand that giving false or fabricated statement is an offence and punishable under Section 229 and 267 of the Bhartiya Nyay Sanhita, 2023 (earlier Section 193 and 228 of the Indian Penal Code, 1860). I understand that my statement can be used as evidence against any person/company under the law time being in force. Knowing my responsibilities, I hereby give my true and correct statement as below:

My name, age and mobile no. as stated above are correct and I am not known by any other name in the society. I have basic knowledge of computer and this statement of mine is typed on the computer installed in DRI office as per my request. On being asked, I state that I can read, speak and write Hindi and Urdu languages. I have very elementary knowledge of English language. I am currently residing at 2/9, KL-6A, Sector 1E, Kalamboli, Panvel-410218 with my wife and 3 daughters. My Aadhar Card No. is 9257 3565 1074, PAN Card is ABAPS5556N. My email ID is rizwanshah1786@gmail.com. My above stated particulars are true and correct.

I state that I have not attended any formal schooling however I had traditional education at a Madarsa in my Village Lohroli, District Siddharth Nagar, Uttar Pradesh. I came in Mumbai when I was 14 years old and started working in various steel companies as worker. Then I started my own work and I formally started M/s A to Z Metal Cutting Works in year 2007 having GST No. 27ABAPS5556N1Z1 whose registered address was at Godown No. 1497, Kalamboli Steel Market Road No. 17, Kalamboli, Navi Mumbai-410218. However, due to some personal reason, I sold that godown and currently I am not doing any work under said firm. Then I took second registration of M/s A to Z Metal Cutting Services in year 2023 having GST No. 27ABAPS5556N2Z0 and located at Plot No. 1233, KWC, Road No. 14, Steel Market, Kalamboli, Navi Mumbai-410218. Currently, I am doing all my work from this new firm. I have a rented warehouse also located at 1495, Road No. 17, Steel Market, Kalamboli -410218 which we use for storage purpose.

Q.1 Please tell briefly the nature of work you do?

Ans. I state that we provide services related to job work on steel products. We provide cleaning, cutting, bending, plasma cutting, argon welding, straightening, flattening of various steel products such as Iron and Steel Coils, Sheets, Pipes etc.

Q.2 Please explain the charges for the various services you provide to various companies?

Rizwan Shah
16/11/24

Ans. I state that various steel companies send us their products for Job Work. The transport is provided by the concerned companies only. The unloading and loading happen at our factory for which charges are paid by companies. The pipe cutting are Rs. 3 to Rs. 4 per Kg depending on the size of the pipe. For further opening and straightening of these cut pipes, the charges are Rs.3 to Rs.3.5 per kg depending on the size of the pipes. These straightened pipes are not perfectly flat, so they are pressed again to make them perfectly flat for which there is further charges of Rs.3 to Rs.4 per kg depending on size of the pipes. For further cutting of these flattened pipes in required sizes, there is further charges of Rs. 3 to Rs.5 depending on the sizes in which these needs to be cut. I state that to cut a pipe and make them into sheets/patta the cost is Rs. 9 to Rs. 15 depending on the size of pipes.

Q.3 Please explain your association with M/s Hi Tech Stainless World?

Ans. I state that we have provided services to Hi Tech Stainless World. In the year 2021, one person Prashant Jain came and meet me at our factory. He enquired about whether we can provide pipe cutting and straightening services. He said that they deal in Stainless Steel Pipes and want to cut and straighten these pipes. I quoted him Rs.5.5 per kg for only cutting, opening and straightening. He told me that his entire goods will come, however very few pipes need to be cut. I quoted him Rs. 2.5 per kg as very few pipes need to be cut. After few days he told me to provide the services at Rs.1.5 per kg just to handle the goods as there is no requirement of cutting the pipe and straightening. I told him that at this rate of Rs.1.5 per kg, no pipes can be cut and we can only provide the service at this rate for just 1-2 pipes if required and not for whole goods that they will send. If more pipes needs cutting then I told him that more charges will have to be paid as per rates as mentioned above.

Q.4 Please tell the name of persons related to Hi-Tech Stainless World who interacted with concerned persons in your company. Please also explain the role of these persons?

Ans. From Hi-Tech Stainless World, I have interacted only with Shri Prashant Jain (Mobile No.9969421971). My discussions with him were only related to rates and payments. Another person at Hi Tech Stainless World is Shri Umesh Shetty (Mobile No. 8779486376), I have not interacted with him. On person Shri Hanvant Singh (Mobile No. 9769131173) used to visit our factory few times to collect the delivery challans and payment invoices. On being asked I state that I am aware that Shri Narpat Bokadia is owner of M/s Hi Tech Stainless World, however I have never spoke or interacted with him. I interacted with Shri Prashant Jain only.

Q.5 Please tell the name of persons in your company who interacted regarding Hi Tech Stainless World with concerned persons in Hi tech Stainless World.

Ans. Apart from me, our manager Shri Arvind Kumar interacted with Shri Prashant Jain and Shri Umesh Shetty. Shri Arvind Kumar handles all the work at our factory. He has handled the work of M/s Hi Tech Stainless World.

Q.6 Please explain how and where the Stainless-Steel Pipes from Hi-Tech Stainless World were sent to you for services?

Handwritten signature and date: 15/11/2024

Ans. Shri Prashant Jain used to inform, Shri Arvind Kumar whenever he used to sent the goods for job work. We used to receive these goods along with documents such as Delivery Challan, Job Order Challan, E way bill at our rented warehouse located at 1495, Road No. 17, Steel Market, Kalamboli -410218. Shri Prashant Jain used to inform Shri Arvind whenever he decided to loaded the said goods.

Q.7 I am showing you the e-way bill no. 2018 5527 9562 dated 08.11.2024 issued by Hi Tech Stainless World to A to Z Metal Cutting Services where 19496 kgs of Stainless Steel Pipes were sent to you as job work in Truck No. MH 04 KF 7234. What do you have to say about it?

Ans. I state that he said e-way bill was issued by Hi-Tech Stainless World under Job Challan No. -22/24-5 dated 08.11.2024 and 19496 kgs of Stainless-Steel Pipes were sent to A to Z Metal Cutting Services in Truck No. MH 04 KF 7234. As per e-way bill, the address of delivery is mentioned as Plot No. 1233, KWC, Road No. 14, Steel Market, Kalamboli-410218 as it is our registered address. However, the said goods were unloaded at our rented warehouse located at 1495, Road No. 17, Steel Market, Kalamboli -410218 on 08.11.2024.

Q.8 What services were provided by A to Z Metal Cutting Service to said 19,496 kgs of Stainless Steel Pipes? Please explain.

Ans. Shri Prashant Jain has told Shri Arvind Kumar to just unload the said goods at our rented premises as mentioned above. As explained above, no cutting services was intended to be done on 19,496 kgs of Stainless-Steel Pipes as Shri Prashant Jain only asked to unload it in our rented godown and told that he will arrange for again loading in few days.

Q.9 Do you agree that you have not provided the services of cutting of pipes related to e-way bill no. 2018 5527 9562 dated 08.11.2024?

Ans. Yes, I agree that we have not provided any cutting services of these pipes under e-way bill no. 2018 5527 9562 dated 08.11.2024. These goods were unloaded at our rented factory premises as mentioned above. Shri Prashant Jain informed that these goods will be loaded again for further delivery. On 13.11.2024 the said goods were loaded in Truck No. MH 46 BM 8639. As informed by my employee Shri Arvind Kumar the said goods were sent to Plot No. 1776, Kalamboli Steel Market, Road No. 22, Kalamboli-410218 as per instructions from Shri Prashant Jain.

Q.10 As per e-way bill no. 2518 5661 2617 dated 11.11.2024, 10120 kgs of Pipe cutting and straightening Phat Mix Size grade 304 were sent back to Hi Tech Stainless World from A to Z Metal Cutting Service in Truck No. MH 06 AC 2761 and further under e-way bill no. 2118 5661 8936 dated 11.11.2024, 9376 kgs of Pipe cutting and Straightening Phat Mix Size grade 304 were sent back to Hi Tech Stainless World from A to Z Metal Cutting Service in Truck No. MH 46 BF 4236, means total 19,496 kgs (10,120 kgs + 9,376 kgs) were sent back which is equal to what it was originally sent to you under job work in eway bill no. 2018 5527 9562 dated 08.11.2024. What do you have to say to that?

Ans. I state that e-way bills are not generated by our firm. As per my knowledge, the e-way bill as well as transport is arranged by the party himself i.e. Hi Tech Stainless World. The goods received from Hi-Tech Stainless World that were unloaded at our rented premises were again loaded as per Instruction from Prashant Jain. Our employee Shri Arvind Kumar handles the day to day activities so he used to interact with Shri Prashant Jain and Shri Umesh Shetty. The details of truck were usually shared by Shri Umesh Shetty with Shri Arvind Kumar and sometimes by Shri Prashant Jain. The subject goods that we received under e-way bill no. 2018 5527 9562 dated 08.11.2024 were loaded in Truck No. MH 46 BM 8639 on 13.11.2024. I have no knowledge of these two e-way bills generated by Hi Tech Stainless World as they were not shared with us. As informed by my employee Shri Arvind Kumar the said goods were sent to Plot No. 1776, Kalamboli Steel Market, Road No. 22, Kalamboli-410218 as per instructions from Shri Prashant Jain.

Q.11 Can you please provide the details of bills raised by your firm related to Hi Tech Stainless World?

Ans. These bills along with Delivery challan etc. has already bill taken by DRI officers during search dated 16.11.2024.

Q.12 As per your bills, it shows you have provided services for unloading, pipe cutting & Straightening and loading. Can you please explain your billings?

Ans. We charge Rs. 200/MT(metric tonnes) as unloading charges when we receive the goods and unload it in our premises, and when we deliver the goods back we charge Rs. 600/MT as loading charges. The transport is arranged by the party. As explained above, we had agreed with Shri Prashant Jain to provide service of cutting pipes for Rs.1.5 per kgs expecting that very few 1-2 pipes may be cut. However, Shri Prashant Jain has never asked us to cut any pipes, however, we raised the bill as per our agreed rate for whole pipe consignment received at our premises.

Q. 13 Can you provide the details of locations where the goods were sent after receiving at your premises?

Ans. I state that as the transport is arranged by party himself, so they are aware of where the goods were sent. As per my knowledge they were never went to Hi Tech Stainless World factory located at Rangara Compound, Plot No. 33/35, H No. 1337, Door No. 02, Shill Fata, Dahisar Mori, Mumbra, Panvel Rd, Maharashtra-400612 as it is not logical to sent goods from one location to another and again back to original location.

Q.14 Are you aware that the goods which were sent to your firm by Hi Tech Stainless World were imported from China under Advance Authorisation and cleared by importer without payment of any duty. These duty-free imported goods were diverted by Hi Tech Stainless World through your firm in local market which is violation of various provisions of the Customs Act, 1962?

Ans. I state that Hi Tech Stainless World has never disclosed to us that the said goods are imported goods under Advance Authorisation. We had no knowledge of goods being diverted by Hi Tech Stainless World through our firm. We take job work as per demand of the firms, and do job work

as per their requirements. We charge then as per the job work done. For Rs.1.5/ kgs we agreed to provide job work as Shri Prashant Jain convinced us that there will hardly be any need of cutting the pipes. We expected that they may ask us to cut few pipes but they never asked to cut any pipes. Therefore, we kept our rate only at Rs.1.5/kgs. We raised bills for whole goods as per trade practices.

Q.15 I am showing you the detailed list of e-way bills that were raised from Hi Tech Stainless World to your firm for Outward Job Work and also detailed list of e-way bills that were raised from your firms to Hi Tech Stainless World as Inward Job Work. Kindly explain these.

Ans. The goods sent by Hi Tech Stainless World under Job Work to our firm were unloaded at our rented premises located at 1495, Road No. 17, Steel Market, Kalamboli -410218. All these goods were loaded from the same premises as it is, however they were not sent to factory premise of Hi Tech Stainless World as mentioned in these e-way bills. The transport and e-way bills were arranged by Hi Tech Stainless World only. Shri Prashant Jain is aware where these goods were sent from our rented warehouse.

Q.16 Do you wish to statement anything else?

Ans. I am submitting the print out of my whatsapp chat with Shri Prashant Jain and Umesh Shetty with my dated signature. I am also giving the duly signed certificate as required under law.

This statement of mine running into five (05) pages has been voluntarily given by me, which has been typed on my request. I have not been subjected to any pressure, threat, coercion, duress etc. by the recording officer during recording of my statement. None of my religious feelings were hurt during recording of my statement. During the course of record of statement, the behavior of the officer was very cordial. I have once again gone through my statement and finding the same to be true and recorded correctly and as per my say and version I put my dated signatures on all the pages of my statement. I will appear before you as and when called for.

I, have read, understood the above statement running into 5 pages and explained in vernacular language to Shri. Rizwan Shah, he has confirmed that the statement is recorded as per his say as explained by me to him.

Sameer
16/11/2024
Adv. Sameer Ali Sayyed

Rizwan
Rizwan Shah
16/11/2024

Typed by

Chetan Pareek
16/11/24

Chetan Pareek
Intelligence Officer

Before me:

Satyanarayan Bishnoi
16-11-2024
Satyanarayan Bishnoi
Senior Intelligence Officer

CERTIFICATE

(Under Section 63 (4) (C) of the Bharatiya Sakshya Adhiniyam, 2023 read with Section 138C of the Customs Act, 1962)

I, Shri Rizwan Shah, son of Shri Mohammad Idris Shah, residing at 2/9, KL-6A, Sector 1E, Kalamboli, Panvel-410218, do hereby solemnly affirm and state as follows that:

1. I have produced the printouts of chats on my whatsapp number 9820398586 in relation conversation with related persons with respect to M/s Hi Tech Stainless World, serially numbered from 1 to 19 pages.
2. I am a responsible person in relation to the operation of above mentioned whatsapp number and its management and that I was the person having lawful control over the use of the said whatsapp number over the said period.
3. The printouts have been taken from the whatsapp in the mobile owned, maintained, managed and operated by me.
4. The mobile output containing the information, was produced by the mobile for the period over which the mobile was used regularly, to store or process information for the purposes of the acts referred to in the evidence regularly carried on over that period by me having lawful control over the use of the mobile.
5. During the said period, information of the kind contained in the electronic record or of the kind from which the information so contained is derived was regularly fed into the mobile in the ordinary course of my correspondence with the concerned persons.
6. Throughout the material part of the said period, the mobile was operating properly without affecting the contents of the electronic record or its accuracy or its contents.
7. That the information contained in the electronic record is derived from such information fed into the mobile in the ordinary course.
8. All matters stated are true to the best of my knowledge and belief.

Place: Mumbai

Date: 16/11/2024

Signature:



Deponent:

Rizwan Shah



e-Way Bill System

1. E-WAY BILL Details

eWay Bill No: 2018 5527 9562	Generated Date:08/11/2024 11:18 AM	Generated By: 27AAH HN230 0R1ZY Valid Upto: 09/11/2024
Mode: Road	Approx Distance: 18km	
Type: Outward - Job Work	Document Details: Challan - J-22/24-25 - 08/11/2024	Transaction type: Regular

2. Address Details

From GSTIN : 27AAH HN230 0R1ZY HI-TECH STAINLESS WORLD MAHARASHTRA :: Dispatch From :: GALA NO 2 GROUND FLOOR RANGARA SHIL PHATAADIVALI KIRAVALI Thane,MAHARASHTRA-400612	To GSTIN : 27ABA PS555 6N2Z0 A TO Z METAL CUTTING SERVICE MAHARASHTRA :: Ship To :: SECTOR NO. KWC PLOT NO.1233 GROUND FLOOR ROAD NO 14 Navi Mumbai,MAHARASHTRA-410218
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3. Goods Details

HSN Code	Product Description	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess)
73041110	Stainless Steel Secondary Seamless Pipe Mixed Sized Grade 304	19496.00 KGS	2981133.36	NA+NA+NA+0.000

Tot. Tax'ble Amt ` 2981133.36 CGST Amt ` 0.00 SGST Amt ` 0.00 IGST Amt ` 0.00 CESS Amt ` 0.00 CESS Non.Advol Amt ` 0.00

Other Amt ` 0.00 Total Inv.Amt ` 2981133.00

4. Transportation Details

Transporter ID & Name : By Road	Transporter Doc. No & Date : & 08/11/2024
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5. Vehicle Details

Vehicle No	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)	Updated Reason
MH04KF7234	Thane	08-11-2024 11:18 AM	NB1967	-	-	

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16/11/2024

16-11-24



e-Way Bill System

1. E-WAY BILL Details

eWay Bill No: 2118 5661 8936	Generated Date: 11/11/2024 12:34 PM	Generated By: 27AAH HN230 0R1ZY Valid Upto: 12/11/2024
Mode: Road	Approx Distance: 18km	
Type: Inward - Job work Returns	Document Details: Challan - 210/2024-25 - 11/11/2024	Transaction type: Regular

2. Address Details

From

GSTIN : 27ABA PS555 6N2Z0
A TO Z METAL CUTTING SERVICE
MAHARASHTRA

:: Dispatch From ::
SECTOR NO. KWC PLOT NO.1233
GROUND FLOOR ROAD NO 14
Navi Mumbai, MAHARASHTRA-410218

To

GSTIN : 27AAH HN230 0R1ZY
HI-TECH STAINLESS WORLD
MAHARASHTRA

:: Ship To ::
GALA NO 2 GROUND FLOOR RANGARA
SHIL PHATAADIVALI KIRAVALI
Thane, MAHARASHTRA-400612

3. Goods Details

HSN Code	Product Description	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess)
7219	Pipe Cutting AND Straightening phata Mix Size Grade 304	9376.00 KGS	1433684.16	NA+NA+NA+0.000

Tot. Tax'ble Amt ` 1433684.16 CGST Amt ` 0.00 SGST Amt ` 0.00 IGST Amt ` 0.00 CESS Amt ` 0.00 CESS Non.Advol Amt ` 0.00

Other Amt ` 0.00 Total Inv.Amt ` 1433684.00

4. Transportation Details

Transporter ID & Name : **By ROAD**

Transporter Doc. No & Date : **& 11/11/2024**

5. Vehicle Details

Vehicle No	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)	Updated Reason
MH46BF4236	Navi Mumbai	11-11-2024 12:34 PM	NB1967	-	-	

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16/11/2024

16-11-24



e-Way Bill System

सत्यमेव जयते

1. E-WAY BILL Details

eWay Bill No: 2518 5661 2617	Generated Date: 11/11/2024 12:25 PM	Generated By: 27AAH HN230 0R1ZY Valid Upto: 12/11/2024
Mode: Road	Approx Distance: 18km	
Type: Inward - Job work Returns	Document Details: Challan - 209/2024-25 - 11/11/2024	Transaction type: Regular

2. Address Details

From GSTIN : 27ABA PS555 6N2Z0 A TO Z METAL CUTTING SERVICE MAHARASHTRA :: Dispatch From :: SECTOR NO. KWC PLOT NO.1233 GROUND FLOOR ROAD NO 14 Navi Mumbai, MAHARASHTRA-410218	To GSTIN : 27AAH HN230 0R1ZY HI-TECH STAINLESS WORLD MAHARASHTRA :: Ship To :: GALA NO 2 GROUND FLOOR RANGARA SHIL PHATAADIVALI KIRAVALI Thane, MAHARASHTRA-400612
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3. Goods Details

HSN Code	Product Description	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess)
7219	Pipe cutting and Straightening phat Mix Size Grade 304	10120.00 KGS	1547449.20	NA+NA+NA+0.000

Tot. Tax'ble Amt ` 1547449.20 CGST Amt ` 0.00 SGST Amt ` 0.00 IGST Amt ` 0.00 CESS Amt ` 0.00 CESS Non.Advol Amt ` 0.00

Other Amt ` 0.00 Total Inv.Amt ` 1547449.00

4. Transportation Details

Transporter ID & Name : By Road	Transporter Doc. No & Date : & 11/11/2024
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5. Vehicle Details

Vehicle No	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.info (If any)	Updated Reason
MH06AC2761	Navi Mumbai	11-11-2024 12:25 PM	NB1967	-	-	

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16/11/2024

16-11-24

Outward (Hi Tech)

FY 2021-22

S.NO.	From GSTIN & Name	To GSTIN & Name	From Place & Pin	To Place & Pin	EWB No. & Dt.	Doc No. & Dt.	Assess Val.	Tax Val.	HSN Code	HSN Desc.	Latest Vehicle No.
1	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	211358507455 - 10/11/2021 15:34:00	43 - 10/11/2021	15165685.00	0.00	73041110	8Bundle	MH46F1581
2	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	201358375903 - 10/11/2021 10:54:00	42 - 10/11/2021	1925888.50	0.00	73041110	7 Bundle	MH46F1581
3	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	291359344392 - 12/11/2021 17:07:00	44 - 12/11/2021	1979517.00	0.00	73041110	10 Bundle	MH46AR7381
4	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	281350753312 - 19/10/2021 11:45:00	36 - 19/10/2021	2155925.40	0.00	73041110	8 Bundle	MH46F1581
5	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	221352085794 - 22/10/2021 10:58:00	38 - 22/10/2021	2069337.07	0.00	73041110	11 Bundle	MH46F1581
6	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	221351179890 - 20/10/2021 11:11:00	37 - 20/10/2021	2196305.30	0.00	73041110	10 Bundle	MH46F1581
7	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	211372840323 - 19/12/2021 13:42:00	48 - 19/12/2021	2752414.83	0.00	73041110	67 PCS	MH06AQ6281
8	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	201376998670 - 30/12/2021 12:15:00	57 - 30/12/2021	3368746.36	0.00	73041110	S.S. Secondary Seamless Pipe HR Finish Mix Size Pipe Grade 304	MH46AR4656
9	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	271376764212 - 29/12/2021 18:07:00	56 - 29/12/2021	4342975.00	0.00	73041110	SS Secondary seamless pipe mix size G 304	MH46AR4656
10	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	261373808903 - 22/12/2021 09:51:00	52 - 22/12/2021	1308970.00	0.00	73064000	S S Pipe	MH06AC2761
11	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	231374893785 - 24/12/2021 16:48:00	54 - 24/12/2021	4182348.06	0.00	73041110	12 BDL	MH46AR4656
12	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	221372855669 - 19/12/2021 15:11:00	49 - 19/12/2021	2336384.16	0.00	73041110	302 PCS	MH06K3781
13	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	211375161250 - 25/12/2021 12:44:00	55 - 25/12/2021	3607895.12	0.00	73041110	9 BDL	MH46AR4656
14	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	211373838020 - 22/12/2021 10:56:00	53 - 22/12/2021	1246728.00	0.00	73064000	S S Pipe	MH46BM2709
15	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	211373807372 - 22/12/2021 09:47:00	51 - 22/12/2021	1323400.00	0.00	73064000	S S Pipe	MH43E7083
16	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	201372884443 - 19/12/2021 17:39:00	50 - 19/12/2021	2769496.89	0.00	73041110	785 pcs	MH06AQ6281
17	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	221406586453 - 16/03/2022 14:35:00	64 - 16/03/2022	4300841.71	0.00	73041110	19 Bundle	MH43Y2780
18	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	231405690860 - 14/03/2022 15:43:00	63 - 14/03/2022	2774832.56	0.00	73041110	12 Bundle	MH46BM2709

FY 2023-24

S.N	From GSTIN & Name	To GSTIN & Name	From Place & Pin	To Place & Pin	EWB No. & Dt.	Doc No. & Dt.	Assess Val.	Tax Val.	HSN	HSN Desc.	Latest Veh No
1	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	201571368777 - 03/04/2023 12:10:00	J-02 - 03/04/2023	217246	0	73041110	Stainless Steel Secondary Seamless Pipe Mixed Size Grade 304	MH04FB5531
2	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	281571347923 - 03/04/2023 11:34:00	J-01 - 03/04/2023	2539920	0	73041110	Stainless Steel Secondary Seamless pipe Mix size Grade 304	MH04FD2567
3	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	291595636631 - 26/05/2023 12:04:00	J-06 - 26/05/2023	2620642.62	0	73041110	Stainless Steel Seamless Secondary Pipe Mixed Sized Grade 304	MH04EB8134
4	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	241590971561 - 16/05/2023 14:17:00	J-04 - 16/05/2023	2166964.8	0	73041110	Stainless Steel Secondary Seamless Pipe mixed Sized Grade 304	MH04KF7234
5	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	211590968085 - 16/05/2023 14:10:00	J-03 - 16/05/2023	2004821.28	0	73041110	Stainless Steel Secondary Seamless Pipe Mixed Sized Grade 304	MH04GR1061
6	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	231595592898 - 26/05/2023 10:54:00	J-05 - 26/05/2023	2525923.68	0	73041110	Stainless Steel Seamless Secondary Pipe Mixed Sized Grade 304	MH15DK0263

16-11-24

Rizm
16/11/2024

[Nil for FY. 2022-23]

7	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	261599481434 - 03/06/2023 12:53:00	J-07 - 03/06/2023	2030720	0	73041110	Stainless Steel Seamless Secondary pipe Mixed Size G.304	MH04E B8134
8	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	281599513887 - 03/06/2023 13:54:00	J-8 - 03/06/2023	2162960	0	73041110	Stainless Steel Seamless Secondary Pipe Mix Size G.304	MH04F D2567
9	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	241625973333 - 31/07/2023 12:47:00	J-14/2023-24 - 31/07/2023	2303229.22	0	73041110	BDL	MH04G R1061
10	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	251625960031 - 31/07/2023 12:29:00	J-13/2023-24 - 31/07/2023	1566313.32	0	73041110	BDL	MH15B K0263
11	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	25162442910 - 27/07/2023 18:13:00	J-12 - 27/07/2023	1974216.8	0	73041110	Stainless Steel Secondary Seamless Pipe Mixed Sized Grade 304	MH15D K0263
12	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	211624429036 - 27/07/2023 17:55:00	J-11 - 27/07/2023	1977120.66	0	73041110	Stainless Steel Secondary Seamless Pipe Grade 304	MH04E B8134
13	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	261617387902 - 27/07/2023 11:05:00	J-10 - 12/07/2023	2146642.4	0	73041110	Stainless Steel Seamless Secondary pipe mix	MH04G C4786
14	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	221617382202 - 12/07/2023 10:56:00	J-09 - 12/07/2023	1792899.92	0	73041110	Stainless Steel Seamless Secondary pipe mix Grade 304	MH15D K0263
15	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	261638259255 - 26/08/2023 17:11:00	J-23/23-24 - 26/08/2023	1918859.62	0	73041110	Stainless Steel Secondary Seamless Pipe Grade 304	MH04K F7234
16	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	281637018244 - 24/08/2023 13:22:00	J/21/23-24 - 24/08/2023	2094915.36	0	73041110	Stainless Steel Secondary Seamless Pipe G 304 Mix size	MH04F D2567
17	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	281628222812 - 04/08/2023 17:59:00	J-15/23-24 - 04/08/2023	2055197.7	0	73041110	Stainless Steel Secondary Seamless Pipe Mixed Size Grade 304	MH15D K0263
18	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	271628228213 - 04/08/2023 18:06:00	J-16/23-24 - 04/08/2023	1913764.74	0	73041110	Stainless Steel Secondary Seamless Pipe Mixed Sized Grade 304	MH04K F7234
19	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	211638268313 - 26/08/2023 17:23:00	J-24/23-24 - 26/08/2023	2297601.38	0	73041110	Stainless Steel Secondary Seamless Pipes grade 304	MH04G R1061
20	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	241637021576 - 24/08/2023 13:28:00	J-22/23-24 - 24/08/2023	1667351.42	0	73041110	Stainless Steel Secondary Seamless pipe G 304 Mixd size	MH46F0 387
21	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	271634728400 - 19/08/2023 13:49:00	J-20/2-24 - 19/08/2023	1869782.89	0	73041110	Stainless Steel Seamless Secondary Pipe Mixed Sized Grade 304	MH04G R1061
22	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	251634722419 - 19/08/2023 13:37:00	J-19/23-24 - 19/08/2023	2004878.66	0	73041110	Stainless Steel Seamless Secondary Pipe Mixed Sized Grade 304	MH04F D2567
23	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	281632454021 - 14/08/2023 12:41:00	J-17 - 14/08/2023	1863808.14	0	73041110	Stainless Steel Seamless Secondary Pipe Mixed Size Grade 304	MH04JU 1002
24	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	261632460590 - 14/08/2023 12:50:00	J-18 - 14/08/2023	1860956.1	0	73041110	Stainless Steel Seamless Secondary Pipe Mixed Size Grade 304	MH04K F7234
25	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	281650955915 - 23/09/2023 14:17:00	J-28 - 23/09/2023	2529856.1	0	73041110	Stainless Steel Secondary Mix Size Pipe G 304	MH04G R1061
26	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	281644557222 - 09/09/2023 11:47:00	J/26-23-24 - 09/09/2023	1973066	0	73041110	12 BDL	MH04K F7234
27	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	241644543852 - 09/09/2023 11:27:00	J/25 - 09/09/2023	1915374.23	0	73041110	12 BDL	MH15D K0263
28	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	201651877546 - 25/09/2023 19:29:00	J30/23-24 - 25/09/2023	2077309.17	0	73041110	Stainless Steel Secondary Seamless Pipe Grade 304 Mix size	MH15D K0263
29	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	201650948346 - 23/09/2023 14:05:00	J-27 - 23/09/2023	2105383.6	0	73041110	Stainless Steel Secondary Mix Size pipe Grade 304	MH04K F7234
30	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	251651872359 - 25/09/2023 19:22:00	J29/23-24 - 25/09/2023	2221317	0	73041110	Stainless Steel Secondary Seamless Pipe Grade 304 Mix size	MH04E B5531
31	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	261654872669 - 01/10/2023 16:24:00	J-34/23-24 - 01/10/2023	2187594.81	0	73041110	Stainless Steel Secondary Seamless Pipe Mixed Sized Grade 304	MH04E B8134
32	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	221654871367 - 01/10/2023 16:19:00	J-33/23-24 - 01/10/2023	2095357.32	0	73041110	Stainless Steel Secondary Seamless Pipe Grade 304	MH04EL 6480
33	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	261654820390 - 01/10/2023 13:09:00	J-32/23-24 - 01/10/2023	2218289.6	0	73041110	Stainless Steel Secondary Seamless Pipe Mixed Sized Grade 304	MH04E B5531

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34	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	231654818916 - 01/10/2023 13:02:00	J-31/23-24 - 01/10/2023	2680985.08	0	73041110	Stainless Steel Secondary Seamless Pipe Mixed Sized Grade 304 And Grade 316	MH04F D2567
35	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	251671558004 - 03/11/2023 11:30:00	J-36/23-24 - 03/11/2023	2193021.28	0	73041110	Stainless Steel Secondary Semless Pipe Grade 304	MH40Y3 627
36	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	221671549421 - 03/11/2023 11:17:00	J-35/23-24 - 03/11/2023	2273042.46	0	73041110	Stainless Steel Seamless Secondary Pipe Grade 304	MH04EL 6480
37	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	251680756561 - 25/11/2023 12:25:00	J/40/23-24 - 25/11/2023	2558341.18	0	73041110	Stainless Steel Secondary Pipe Mixed Size G 304	MH04G R1061
38	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	241680748200 - 25/11/2023 12:12:00	J/39/23-24 - 25/11/2023	2309510	0	73041110	Stainless Steel Seamless Secondary Pipe Mix Size Grade 304	MH04K F7234
39	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	281677906194 - 19/11/2023 14:27:00	J-38/23-24 - 19/11/2023	1445595.48	0	73041110	Stainless Steel Seamless Secondary Pipe Grade 304	MH46B B1222
40	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	Thane / 400612	PANVEL NAVI MUMBAI / 410218	281677904891 - 19/11/2023 14:20:00	J-37/23-24 - 19/11/2023	2855326.95	0	73041110	Stainless Steel Seamless Secondary Pipe Grade 304	MH46A F0918
41	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	211693294382 - 21/12/2023 17:38:00	J-42 - 21/12/2023	1365524.85	0	73041110	Stainless Steel Secondary Seamless pipe Grade 304	MH04K F7234
42	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	241693290587 - 21/12/2023 17:34:00	J-41 - 21/12/2023	3006026.73	0	73041110	Stainless Steel Secondary Seamless Pipe Grade 304	MH04G C4786
43	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	291705173043 - 16/01/2024 13:45:00	J-44/23-24 - 16/01/2024	1779466.18	0	73041110	Stainless Steel Secondary Seamless Pipe Mixed Sized Grade 304	MH15D K0263
44	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	201710095186 - 26/01/2024 12:42:00	J-45/23-24 - 26/01/2024	2235576.8	0	73041110	Stainless Steel Secondary Pipe Mix Size Grade 304	MH04K F7234
45	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	231710095734 - 26/01/2024 12:45:00	J-46/23-24 - 26/01/2024	1928340	0	73041110	Stainless Steel Secondary Seamless Pipe Mixed Sized Grade 304	MH15D K0263
46	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	291705169237 - 16/01/2024 13:39:00	J-43/23-24 - 16/01/2024	2261789.1	0	73041110	Stainless Steel Secondary Seamless Pipe Mixed Size Grade 304	MH40Y3 627
47	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	241727284823 - 29/02/2024 15:19:00	J-48/23-24 - 29/02/2024	2427479.22	0	73041110	12 BDL	MH04G R1061
48	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	201726499286 - 28/02/2024 12:16:00	J-47/23-24 - 28/02/2024	1461971.73	0	73041110	7 BDL	MH46F0 387

FY 2024-25

S.No.	From GSTIN & Name	To GSTIN & Name	From Place & Pin	To Place & Pin	EWB No. & Dt.	Doc No. & Dt.	Assess Val.	Tax Val.	HSN	HSN Desc.	Latest Vehicle No.
1	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	251747572079 - 10/04/2024 18:11:00	J-01/24-25 - 10/04/2024	4339330.38	0	73041110	Stainless Steel Secondary Seamless Pipe Mixed Sized Grade 304	MH46B M8637
2	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	231750879721 - 17/04/2024 17:48:00	J-03/24-25 - 17/04/2024	1289719.94	0	73041110	Stainless Steel Secondary Seamless Pipe Mixed Sized Grade 304	MH46F0 387
3	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	251750875048 - 17/04/2024 17:42:00	J-02/24-25 - 17/04/2024	3073310.1	0	73041110	Stainless Steel Secondary Seamless Pipe Mixed Sized Grade 304	MH04G R1061
4	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	271759304002 - 04/05/2024 18:24:00	J-05/24-25 - 04/05/2024	1721994.5	0	73041110	Stainless Steel Seamless Secondary Pipe Mix Size G.304	MH04CP 8517
5	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	281759300582 - 04/05/2024 18:19:00	J-04/24-25 - 04/05/2024	2536166.76	0	73041110	Stainless Steel Secondary seamless pipe Mix Size G 304	MH04E B8134

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6	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	241769417739 - 25/05/2024 16:15:00	J-06/24-25 - 25/05/2024	1998230	0	73041110	13 Bdl	MH04K F7234
7	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	241769424346 - 25/05/2024 16:23:00	J-07/27-25 - 25/05/2024	2129567.8	0	73041110	11 BDL	MH15D K0263
8	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	241819540972 - 01/09/2024 14:35:00	J-10/24-25 - 01/09/2024	2035212.75	0	73041110	Stainless Steel Seamless Secondary Pipe Mixed Sized Grade 304	MH04FJ 3272
9	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	261819550373 - 01/09/2024 15:03:00	J-11/24-25 - 01/09/2024	2429934.85	0	73041110	Stainless Steel Secondary Seamless Pipe Mixed Sized Grade 304	MH04E Y1906
10	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	291819536471 - 01/09/2024 14:21:00	J-08/24-25 - 01/09/2024	2292973.45	0	73041110	Stainless Steel Secondary Seamless Pipe Mixed Sized Grade 304	MH04F D5999
11	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	291819538927 - 01/09/2024 14:29:00	J-09/24-25 - 01/09/2024	1952682.46	0	73041110	Stainless Steel Seamless Secondary Pipe Mixed Sized Grade 304	MH43B X1846
12	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	201820378823 - 03/09/2024 12:38:00	J-13/24 - 03/09/2024	188961.16	0	73041110	Stainless Steel Seamless Secondary Pipe Mix Size Grade 304	MH43B X1846
13	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	241820371345 - 03/09/2024 12:30:00	J-12/24 - 03/09/2024	2267830.53	0	73041110	Stainless Steel Seamless Secondary Pipe Mix Size Grade 304	MH04F U6025
14	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	221820959893 - 04/09/2024 12:45:00	J-14/24-24 - 04/09/2024	2252302.2	0	73041110	Stainless Steel Seamless Secondary Pipe Mix Size G 304	MH43B X1846
15	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	281820963298 - 04/09/2024 12:49:00	J-15/24-25 - 04/09/2024	2095739.73	0	73041110	Stainless Steel Seamless Pipe G304 Mix Size	MH04F U6025
16	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	251822271330 - 06/09/2024 15:58:00	J-16/24-25 - 06/09/2024	2391605.76	0	73041110	Stainless Steel Secondary Seamless Pipe Mixed Size Grade 304	MH43B X1846
17	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	251822277875 - 06/09/2024 16:06:00	J-17/24-25 - 06/09/2024	1966936.66	0	73041110	Stainless Steel Secondary Seamless Pipe Mixed Sized Grade 304	MH04F D5999
18	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	221830016133 - 21/09/2024 17:33:00	J-19/24-25 - 21/09/2024	1872625.69	0	73041110	Stainless Steel Secondary Pipe Mix Size G 304 And 316	MH04E Y1906
19	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	241830008701 - 21/09/2024 17:26:00	J-18/24-25 - 21/09/2024	2422841.16	0	73041110	Stainless Steel Secondary Seamless Pipe Mix Size G 304	MH04F D5999
20	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	271834980404 - 30/09/2024 15:54:00	J-20/24-25 - 30/09/2024	2522845.05	0	73041110	16 BDL	MH09C U6478
21	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	281834985431 - 30/09/2024 15:58:00	J-21/24-25 - 30/09/2024	1591743.58	0	73041110	12 BDL	MH04FP 0556
22	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	Thane / 400612	Navi Mumbai / 410218	201855279562 - 08/11/2024 11:18:00	J-22/24-25 - 08/11/2024	2981133.36	0	73041110	Stainless Steel Secondary Seamless Pipe Mixed Sized Grade 304	MH04K F7234

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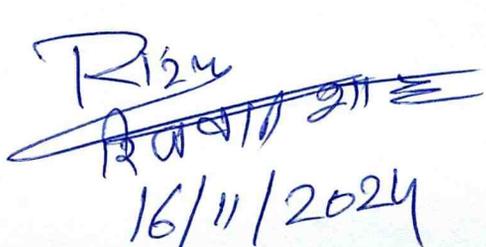
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Inward (Hi tech)

FY 2021-22											
S.No.	From GSTIN & Name	To GSTIN & Name	From Place & Pin	To Place & Pin	EWB No. & Dt.	Doc No. & Dt.	Assess Val.	Tax Val.	HSN Code	HSN Desc.	Latest Vehicle No.
1	27ABAPS5556NIZI / A TO Z METAL CUTTING WORKS	27AAHNN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	291365358217 - 29/11/2021 13:33:00	223 - 29/11/2021	1925888.50	0.00	73041110	Pipe Cutting and Straightening Mix size Grade 304	MH43E 7083
2	27ABAPS5556NIZI / A TO Z METAL CUTTING WORKS	27AAHNN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	281359389767 - 12/11/2021 18:18:00	210 - 12/11/2021	2069337.07	0.00	73041110	Pipe Cutting and Strighting Mix Size Grade 304	MH04G R6517
3	27ABAPS5556NIZI / A TO Z METAL CUTTING WORKS	27AAHNN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	211365381053 - 29/11/2021 14:20:00	225 - 29/11/2021	1979517.00	0.00	73041110	Pipe Cutting and Straightening Mix Size Grade 304	MH46B F4236
4	27ABAPS5556NIZI / A TO Z METAL CUTTING WORKS	27AAHNN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	261365361401 - 29/11/2021 13:40:00	224 - 29/11/2021	15165685.00	0.00	73041110	Pipe Cutting and Straightening mix size Grade 304	MH06A C2761
5	27ABAPS5556NIZI / A TO Z METAL CUTTING WORKS	27AAHNN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	201359387077 - 12/11/2021 18:13:00	209 - 12/11/2021	2196305.30	0.00	73041110	Pipe Cutting and Straightening Grade 304	MH04G R3476
6	27ABAPS5556NIZI / A TO Z METAL CUTTING WORKS	27AAHNN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	271359380853 - 12/11/2021 18:02:00	208 - 12/11/2021	2155925.40	0.00	73041110	Pipe Cutting and Straightening G 304	MH48B M5875
7	27ABAPS5556NIZI / A TO Z METAL CUTTING WORKS	27AAHNN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	291376617152 - 29/12/2021 14:40:00	245 - 29/12/2021	3607895.12	0.00	72199090	cutting and Straightening sheet Mix size	MH06A C2761
8	27ABAPS5556NIZI / A TO Z METAL CUTTING WORKS	27AAHNN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	281373108375 - 20/12/2021 15:08:00	239 - 20/12/2021	2336384.16	0.00	73041110	Pipe Cutting and Straightening Mix Size Grade 304	MH46F 5262
9	27ABAPS5556NIZI / A TO Z METAL CUTTING WORKS	27AAHNN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	271375169760 - 25/12/2021 13:02:00	243 - 25/12/2021	4182348.06	0.00	73041110	Pipe Cutting and Straightening Mix Size Grade 304	MH04E L5119
10	27ABAPS5556NIZI / A TO Z METAL CUTTING WORKS	27AAHNN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	201374022827 - 22/12/2021 16:20:00	241 - 22/12/2021	1323400.00	0.00	72199090	Pipe Cutting and Straightening Sheet Mix Size	MH06A C2761
11	27ABAPS5556NIZI / A TO Z METAL CUTTING WORKS	27AAHNN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	211373277939 - 20/12/2021 19:21:00	240 - 20/12/2021	2769496.89	0.00	73041110	pipe cutting and straightening Mix Size Grade 304	MH46F 5262
12	27ABAPS5556NIZI / A TO Z METAL CUTTING WORKS	27AAHNN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	241373106575 - 20/12/2021 15:04:00	238 - 20/12/2021	2752414.83	0.00	73041110	Pipe Cutting and Straightening Mix Size Grade 304	MH46F 0620
13	27ABAPS5556NIZI / A TO Z METAL CUTTING WORKS	27AAHNN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	221379653095 - 06/01/2022 18:08:00	254 - 06/01/2022	3368746.36	0.00	73041110	Pipe Cutting Mix Size	MH46B F4236
14	27ABAPS5556NIZI / A TO Z METAL CUTTING WORKS	27AAHNN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	201379651233 - 06/01/2022 18:05:00	253 - 06/01/2022	4342975.00	0.00	73041110	Pipe Cutting	MH06A C2761
15	27ABAPS5556NIZI / A TO Z METAL CUTTING WORKS	27AAHNN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	291379480142 - 06/01/2022 13:28:00	251 - 06/01/2022	1308970.00	0.00	73064000	pipe cutting Mix size	MH06A C2761
16	27ABAPS5556NIZI / A TO Z METAL CUTTING WORKS	27AAHNN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	261379483270 - 06/01/2022 13:37:00	252 - 06/01/2022	1246728.00	0.00	73064000	Pipe cutting Mix size	MH46B F4236
17	27ABAPS5556NIZI / A TO Z METAL CUTTING WORKS	27AAHNN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	251409250244 - 23/03/2022 17:11:00	318 - 23/03/2022	2150420.85	0.00	72199090	Pipe Cutting and Straightening Sheet Mix Size Grade 304	MH06A C2761
18	27ABAPS5556NIZI / A TO Z METAL CUTTING WORKS	27AAHNN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	291409178104 - 23/03/2022 15:36:00	317 - 23/03/2022	2150420.85	0.00	72199090	Pipe Cutting and Straightening Sheet Mix Size Grade 304	MH46B M2709
19	27ABAPS5556NIZI / A TO Z METAL CUTTING WORKS	27AAHNN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	221409171694 - 23/03/2022 15:27:00	316 - 23/03/2022	2774832.56	0.00	72199090	Pipe Cutting and straightening Sheet Mix Size Grade 304	MH06A C2761

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S.No.	From GSTIN & Name	To GSTIN & Name	From Place & Pin	To Place & Pin	EWB No. & Dt.	Doc No. & Dt.	Assess Val.	Tax Val.	HSN	HSN Desc.	Latest Veh No
1	27ABAPS5556NIZI / A TO Z METAL CUTTING WORKS	27AAHNN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	201427367774 - 07/05/2022 16:21:00	29/22-23 - 07/05/2022	2643753	0	7219	Pipe Cutting and Straightening Sheet Mix Size	MH43E 7083
2	27ABAPS5556NIZI / A TO Z METAL CUTTING WORKS	27AAHNN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	231427355871 - 07/05/2022 16:00:00	28/22-23 - 07/05/2022	2921209	0	7219	Pipe Cutting and Straightening Sheet Mix Size	MH46B F4236
3	27ABAPS5556NIZI / A TO Z METAL CUTTING WORKS	27AAHNN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	261427377432 - 07/05/2022 16:36:00	30/22-23 - 07/05/2022	2643753	0	7219	Pipe Cutting and Straightening Sheet Mix Size	MH06A C2761


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4	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	251443826139 - 17/06/2022 16:07:00	55 - 17/06/2022	5851276.2	0	7219	Pipe Cutting and Straightening Sheet Mix Size Grade 316	MH46B M2709
5	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	231443820106 - 17/06/2022 15:58:00	54 - 17/06/2022	6296575	0	7219	Pipe Cutting and Straightening Sheet mix size Grade 316	MH06A C2761
6	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	251484696559 - 22/09/2022 11:26:00	152 - 22/09/2022	2578978.5	0	72199090	Pipe Cutting and Straightening Mix Size Grade 304	MH46B M2709
7	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	211485897935 - 24/09/2022 13:45:00	153 - 24/09/2022	1631690.73	0	72199090	Pipe Cutting And Straightening Mix Size Grade 304	MH43E 7083
8	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	261483079163 - 19/09/2022 10:56:00	151 - 19/09/2022	2464990.5	0	7219	Pipe Cutting and Straightening Sheet Mixed Sized Grade 304	MH46B F4236
9	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	221494912644 - 13/10/2022 15:10:00	172 - 13/10/2022	2410687.72	0	7219	Pipe Cutting and Straightening Mix Size Phatta Sheet Grade 316	MH46B M2709
10	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	201501273780 - 29/10/2022 17:10:00	185 - 29/10/2022	6109112.14	0	7219	Pipe Cutting and Straightening mix Size Phatta Sheet Grade 316	MH04F D2567
11	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	251498785294 - 21/10/2022 11:01:00	182 - 21/10/2022	4485802.59	0	7219	Pipe Cutting and Straightening Phatta Sheet Mix Size Grade 316	MH46B F4236
12	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	291498783005 - 21/10/2022 10:56:00	181 - 21/10/2022	2831687.19	0	7219	Pipe Cutting and Straightening Phatta Sheet Mix Sized Grade 316	MH43E 7083
13	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	251495058649 - 13/10/2022 17:59:00	173 - 13/10/2022	3575515.82	0	7219	Pipe cutting And Straightening mix phata sheet grade 316	MH46B M2709
14	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	281494908456 - 13/10/2022 15:05:00	171 - 13/10/2022	3316411	0	7219	Pipe Cutting and Straightening Mix Size Phatta Sheet Grade 316	MH46B F4236
15	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	201496132950 - 15/10/2022 18:35:00	174 - 15/10/2022	2563012.75	0	7219	Pipe Cutting and Straightening Mix Size Phatta Sheet Grade 316	MH43E 7083
16	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	211507152361 - 12/11/2022 14:03:00	217 - 12/11/2022	1375876.69	0	7219	Pipe Cutting and Straightening Mix Size Phatta Sheet Grade 304	MH46B M2709
17	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	251507153861 - 12/11/2022 14:06:00	218 - 12/11/2022	1481652.77	0	7219	Pipe Cutting and Straightening Mix Size Phatta Sheet Grade 304	MH43E 7083
18	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	201507097382 - 12/11/2022 12:19:00	216 - 12/11/2022	1589971.32	0	7219	Pipe Cutting and Straightening Mix Size Phatta Sheet Grade 316 and Grade 304	MH46B F4236
19	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	271507094834 - 12/11/2022 12:15:00	215 - 12/11/2022	3414357.56	0	7219	Pipe Cutting and Straightening Mix Size Phatta Sheet Grade 316	MH06A C2761
20	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	211515676754 - 01/12/2022 16:29:00	233 - 01/12/2022	1019621.76	0	7219	Pipe Cutting and Straightening Mix Size Phatta Sheet Grade 304	MH06A C2761
21	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	291527248590 - 28/12/2022 14:04:00	272 - 28/12/2022	1735567.93	0	7219	Pipe Cutting and Straightening Mix Size Phatta Sheet Grade 304	MH46B F4236
22	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	291527245603 - 28/12/2022 13:59:00	271 - 28/12/2022	1654303.88	0	7219	Pipe Cutting and Straightening Phatta Sheet Mix Size Grade 304	MH06A C2761
23	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	291525537528 - 24/12/2022 12:14:00	266 - 24/12/2022	1699928	0	7219	Pipe Cutting And Straightening Phatta Sheet Mix Size Grade 304	MH46B M2709
24	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	281525522352 - 24/12/2022 11:49:00	265 - 24/12/2022	1049304.83	0	7219	Pipe Cutting and Straightening Mix Size Phatta Sheet Grade 304	MH43E 7083
25	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	211522870633 - 18/12/2022 16:21:00	257 - 18/12/2022	1312629	0	7219	Pipe Cutting And Straightening Phatta Sheet Mix Size Grade 304 and 316	MH43E 7083
26	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	251522852589 - 18/12/2022 14:55:00	255 - 18/12/2022	1352506	0	7219	Pipe Cutting and Straightening Phatta sheet mix Size Grade 304	MH06A C2761
27	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	271519184673 - 09/12/2022 18:39:00	243 - 09/12/2022	3838501.87	0	7219	Pipe Cutting and Straightening Mix Size Phatta Sheet Strip	MH04G R7505

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28	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	291515680184 - 01/12/2022 16:33:00	234 - 01/12/2022	1443063.08	0	7219	Pipe Cutting And Straightening Mix Size Phatta Sheet Grade 304	MH43E 7083
29	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	211515585067 - 01/12/2022 14:04:00	232 - 01/12/2022	1372150.56	0	7219	Pipe Cutting And Straightening Mix Size Phatta Sheet Grade 304	MH46B F4236
30	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	241515559751 - 01/12/2022 13:12:00	231 - 01/12/2022	1359282.96	0	7219	Pipe Cutting And Straightening Mix Size Phatta Sheet Grade 316	MH46B M2709
31	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	231515558081 - 01/12/2022 13:08:00	230 - 01/12/2022	1905920.1	0	7219	Pipe Cutting and Straightening Mix Size Phatta Sheet Grade 316	MH43E 7083
32	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	231515556098 - 01/12/2022 13:04:00	229 - 01/12/2022	1814992.2	0	7219	Pipe Cutting and Straightening Mix Size Phatta Sheet Grade 316	MH06A C2761
33	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	251527378329 - 28/12/2022 16:57:00	273 - 28/12/2022	1282479.39	0	7219	Pipe Cutting and Straightening Mix Size Phatta Sheet Grade 304	MH06A C2761
34	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	231525519557 - 24/12/2022 11:45:00	264 - 24/12/2022	1510521.32	0	7219	Pipe Cutting and Straightening Mix Size Phatta Sheet Grade 304	MH06A C2761
35	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	211522854116 - 18/12/2022 15:02:00	256 - 18/12/2022	1377899	0	7219	Pipe Cutting and Straightening Phatta Sheet Mix Size Grade 304	MH46B F4236
36	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	21152779247 - 10/01/2023 11:56:00	295 - 10/01/2023	1165873.76	0	7219	Pipe Cutting And Straightening Phatta Sheet Mixed Sized Grade 304	MH46B M2709
37	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	281532776111 - 10/01/2023 11:51:00	294 - 10/01/2023	1530666.43	0	7219	Pipe Cutting And Straightening Phatta Sheet Mix Size Grade 304	MH06A C2761
38	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	291529838203 - 03/01/2023 15:38:00	289 - 03/01/2023	1561264.83	0	7219	Pipe Cutting And Straightening Mixed Sized Phatta Sheet Grade 304	MH46B M2709
39	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	271529835659 - 03/01/2023 15:34:00	288 - 03/01/2023	1193785.47	0	7219	Pipe Cutting And Straightening Mixed Sized Phatta Sheet Grade 304	MH43E 7083
40	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	281529797109 - 03/01/2023 14:35:00	286 - 03/01/2023	1510516.27	0	7219	Pipe Cutting and Straightening Phatta Sheet Mix Sized Grade 304	MH06A C2761
41	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	201538891092 - 23/01/2023 16:34:00	320 - 23/01/2023	1694644.67	0	7219	Pipe Cutting And Straightening Mix Size Phatta Sheet Grade 304	MH43E 7083
42	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	231537283455 - 19/01/2023 18:09:00	312 - 19/01/2023	1523550.3	0	7219	Pipe Cutting And Straightening Mix Size Phatta Sheet Grade 304	MH43E 7083
43	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	271537279948 - 19/01/2023 18:04:00	311 - 19/01/2023	1726169	0	7219	Pipe Cutting And Straightening Mix Size Phatta Sheet Grade 304	MH06A C2761
44	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	211537035102 - 19/01/2023 12:23:00	310 - 19/01/2023	1755003	0	7219	Pipe Cutting And Straightening Mix Size Phatta Sheet Grade 304	MH43E 7083
45	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	221537033237 - 19/01/2023 12:20:00	309 - 19/01/2023	1907083	0	7219	Pipe Cutting And Straightening Mix Size Phatta Sheet Grade 304	MH06A C2761
46	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	261534923470 - 14/01/2023 14:18:00	305 - 14/01/2023	2296548.34	0	7219	Pipe Cutting And Straightening Phatta Sheet Mixed Size Grade 316	MH43E 7083
47	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	201534919794 - 14/01/2023 14:13:00	304 - 14/01/2023	2185443.7	0	7219	Pipe Cutting And Straightening Phatta Sheet Mixed Sized Grade 304 and Grade 316	MH06A C2761
48	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	261534916777 - 14/01/2023 14:08:00	303 - 14/01/2023	1968072.13	0	7219	Pipe Cutting And Straightening Phatta Sheet Mixed Sized Grade 304	MH46B M2709
49	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	221532900048 - 10/01/2023 15:07:00	298 - 10/01/2023	1624235.76	0	7219	Pipe Cutting And Straightening Phatta Sheet Grade 304	MH06A C2761
50	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	241529832581 - 03/01/2023 15:29:00	287 - 03/01/2023	1511710.35	0	7219	Pipe Cutting And Straightening Phatta Sheet Mix Sized Grade 304	MH46B F4236
51	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	251532902142 - 10/01/2023 15:10:00	299 - 10/01/2023	1691151.84	0	7219	Pipe Cutting And Straightening Phatta Sheet Mixed Sized Grade 304	MH46B M2709

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52	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	281545207989 - 06/02/2023 17:08:00	330 - 06/02/2023	1186621.24	0	7219	Pipe Cutting And Straightening Mix Size Phatta Sheet Grade 304	MH43E 7083
53	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	261545164477 - 06/02/2023 16:13:00	329 - 06/02/2023	1517544.88	0	7219	Pipe Cutting And Straightening Mix Size Phatta Sheet Grade 304	MH46B F4236
54	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	271545156253 - 06/02/2023 16:03:00	328 - 06/02/2023	1525035.18	0	7219	Pipe Cutting And Straightening Mix Size Phatta Sheet Grade 304	MH06A C2761
55	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	261566111126 - 23/03/2023 13:28:00	383 - 23/03/2023	1849718.3	0	7219	Pipe Cutting And Straightening Mix Size Phatta Sheet Grade 304	MH46B F6881
56	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	211566042975 - 23/03/2023 11:54:00	382 - 23/03/2023	1855797.9	0	7219	Pipe Cutting And Straightening Mix Size Phatta Sheet Grade 304	MH46B U6681
57	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	221564624286 - 20/03/2023 14:16:00	373 - 20/03/2023	1829959.66	0	7219	Pipe Cutting And Straightening Mix Size Phatta Sheet Grade 304	MH06A C2761
58	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	231561304652 - 13/03/2023 16:32:00	362 - 13/03/2023	1355634	0	7219	Pipe Cutting And Straightening mixed size Phatta Grade 304	MH43E 7083
59	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	271559549270 - 09/03/2023 15:17:00	355 - 09/03/2023	1105592.64	0	7219	Pipe Cutting And Straightening Mixed Size Phatta Grade 304	MH06A C2761
60	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	241559546003 - 09/03/2023 15:12:00	354 - 09/03/2023	1346593.76	0	7219	Pipe Cutting and Straightening Phatta Grade 304 Mixed Sized	MH43E 7083
61	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	241570459467 - 31/03/2023 16:26:00	393 - 31/03/2023	1331432.4	0	7219	Pipe cutting and straightening mix size phatta sheet G 304	MH06A C2761
62	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	201566767314 - 24/03/2023 15:29:00	385 - 24/03/2023	1443905	0	7219	Pipe Cutting and Straightening Mix Size Phatta Grade 304	MH46B U6681
63	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	231566765346 - 24/03/2023 15:27:00	384 - 24/03/2023	1822360.1	0	7219	Pipe Cutting And Straightening Mix Size Phatta Grade 304	MH46A R3781
64	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	291561311522 - 13/03/2023 16:40:00	364 - 13/03/2023	1090080.36	0	7219	Pipe Cutting And Straightening Mix Size Phatta Grade 304	MH46B M2709
65	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	261559553661 - 09/03/2023 15:22:00	356 - 09/03/2023	1747710	0	7219	Pipe Cutting And Straightening Mixed Sized Phatta Grade 304	MH46B F4236
66	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	241561308389 - 13/03/2023 16:36:00	363 - 13/03/2023	1637304.62	0	7219	Pipe Cutting And Straightening Mix Size Phatta Grade 304	MH06A C2761
FY 2023-24											
S.No.	From GSTIN & Name	To GSTIN & Name	From Place & Pin	To Place & Pin	EWB No. & Dt.	Doc No. & Dt.	Assess Val.	Tax Val.	HSN	HSN Desc.	Latest Veh No
1	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	271579346846 - 20/04/2023 15:29:00	16 - 20/04/2023	217246	0	7219	Pipe Cutting And Straightening Phatta Sheet Grade 304	MH46B M8637
2	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	291579344677 - 20/04/2023 15:26:00	15 - 20/04/2023	2539920	0	7219	Pipe Cutting and Straightening Phatta Sheet Grade 304	MH46B B1220
3	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	241595200358 - 25/05/2023 14:19:00	50 - 25/05/2023	4171786.08	0	7219	Pipe Cutting And Straightening mix Size Phatta Sheet Grade 304	MH46F 3664
4	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	221612128854 - 30/06/2023 13:14:00	72 - 30/06/2023	2045920	0	7219	Pipe Cutting And Straightening Mix Size Phatta Sheet Grade 304	MH46B B1222
5	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	261610686174 - 27/06/2023 17:03:00	71 - 27/06/2023	2147760	0	7219	Pipe Cutting And Straightening Mix Size Phatta Sheet Grade 304	MH46A R7381
6	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	211599553668 - 03/06/2023 15:02:00	53 - 03/06/2023	3488177.12	0	7219	Pipe cutting and straightening mix size phatta sheet Grade 304	MH04F D2567
7	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	251599549656 - 03/06/2023 14:55:00	52 - 03/06/2023	1658389.18	0	7219	Pipe cutting and Straightening mix size phatta sheet Grade 304	MH04E B8134
8	27ABAPS556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	271626075033 - 31/07/2023 15:17:00	92 - 31/07/2023	1974216.8	0	7219	Pipe Cutting and straightening Phatta Sheet Grade 304	MH04G R1061

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9	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	231626072058 - 31/07/2023 15:13:00	91 - 31/07/2023	1977120.66	0	7219	Pipe Cutting And Straightting Phatta Sheet Grade 304	MH15D K0263
10	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	231621643242 - 21/07/2023 14:43:00	88 - 21/07/2023	2146642.4	0	7219	Pipe Cutting and Straightting phatta Sheet grade 304	MH46B M8637
11	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	251621639825 - 21/07/2023 14:38:00	87 - 21/07/2023	1792899.12	0	7219	Pipe Cutting And Straightting Phatta Sheet Grade 304	MH46B B1222
12	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	211636505829 - 23/08/2023 14:02:00	126/23-24 - 23/08/2023	1869782.89	0	7219	Pipe cutting and Straightting Mix size phata G 304	MH43E 7083
13	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	281636503712 - 23/08/2023 13:58:00	125/23-24 - 23/08/2023	2004878.66	0	7219	Pipe cutting and Straightting mix size phata g 304	MH46B M2709
14	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	221636500971 - 23/08/2023 13:54:00	124/23-24 - 23/08/2023	1473260	0	7219	Pipe cutting and straightting Mix size phata G 304	MH06A C2761
15	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	201634819873 - 19/08/2023 15:56:00	120/23-24 - 19/08/2023	3724764.24	0	7219	Pipe Cutting and Straightting Mix Sized Phatta Sheet Grade 304	MH04G R1061
16	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	241633053065 - 16/08/2023 12:08:00	113/23-24 - 16/08/2023	1750542.3	0	7219	Pipe Cutting And Straightting Mix Size Phatta Sheet Grade 304	MH46B F4236
17	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	241633049134 - 16/08/2023 12:04:00	112/23-24 - 16/08/2023	1739532.6	0	7219	Pipe Cutting And Straightting Mix Size Phatta Sheet Grade 304	MH43E 7083
18	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	251634801862 - 19/08/2023 15:53:00	119/2023/24 - 19/08/2023	2850331.34	0	7219	Pipe Cutting and Straightting mix size phata	MH04F D2567
19	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	281654219961 - 30/09/2023 12:23:00	159 - 30/09/2023	2221317	0	7219	Pipe Cutting And Straightting Phata Mix Size Grade 304	MH06A C2761
20	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	231649284317 - 20/09/2023 11:35:00	150/2023/24 - 20/09/2023	1915374.23	0	7219	Pipe cutting and Straightting Mix Size phat	MH43E 7083
21	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	271648659518 - 18/09/2023 13:14:00	149 - 18/09/2023	1048631	0	7219	Pipe Cutting And Straightting Mix Size Phatta	MH46B M2709
22	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	241654223267 - 30/09/2023 12:27:00	160 - 30/09/2023	2077309.17	0	7219	Pipe Cutting And Straightting Phatta Mix Size Grade 304	MH46B M2709
23	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	281653539901 - 29/09/2023 10:47:00	157/2023/24 - 29/09/2023	2317619.85	0	7219	Pipe cutting And Straightting phata mix size g 304	MH46B M2709
24	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	241644676356 - 09/09/2023 14:57:00	135/2023/24 - 09/09/2023	3772895.9	0	73041110	Pipe cutting and Strating mix size	MH04J U1002
25	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	251653547666 - 29/09/2023 10:59:00	158/2023/24 - 29/09/2023	2317619.85	0	7219	Pipe Cutting And Straightting phat mix Size G 304	MH46B F4236
26	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	251649935198 - 21/09/2023 14:23:00	15427/2023/24 - 21/09/2023	1973066.4	0	7219	Pipe cutting and Straightting phata mix size G 304	MH06A C2761
27	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	291644881869 - 09/09/2023 20:06:00	138/2023/24 - 09/09/2023	1827029.4	0	73041110	pipe cutting and straightting mix	MH04K F7234
28	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	281644863992 - 09/09/2023 19:24:00	159/2023/24 - 09/09/2023	1522364.34	0	73041110	Pipe cutting and raightting mix size	MH15D K0263
29	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	201660219146 - 12/10/2023 14:15:00	175 - 12/10/2023	2373500.72	0	7219	Pipe cutting And Straightting Mix Size Phatta Grade 304 and 316	MH43E 7083
30	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	211660217523 - 12/10/2023 14:13:00	174 - 12/10/2023	2355592.49	0	7219	Pipe Cutting And Straightting Mix Size Phatta Grade 304	MH46B M2709
31	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	211660204413 - 12/10/2023 13:53:00	173 - 12/10/2023	2218289.6	0	7219	Pipe Cutting And Straightting Mix Size Phatta Grade 304	MH46B F4236
32	27ABAPS5556NIZ1 / A TO Z METAL CUTTING WORKS	27AAHHN2300RIZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	261660199482 - 12/10/2023 13:46:00	172 - 12/10/2023	2234844	0	7219	Pipe Cutting And Straightting Phatta Mix Size Grade 304	MH06A C2761

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33	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	201681454036 - 27/11/2023 12:41:00	204/2023-24 - 27/11/2023	2211920.48	0	7219	Pipe cutting And Straightening Mix Size Phata Grade 304	MH06A C2761
34	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	251675774297 - 11/11/2023 13:45:00	200/2023/24 - 11/11/2023	2193021.28	0	7219	Pipe cutting and Straightening Mix size Phata	MH46B F4236
35	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	241675772115 - 11/11/2023 15:40:00	199/2023/24 - 11/11/2023	2273042.46	0	7219	Pipe cutting and straightening Mix size phata	MH43E 7083
36	27ABAPS5556N1Z1 / A TO Z METAL CUTTING WORKS	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	PANVEL NAVI MUMBAI / 410218	Thane / 400612	241681450742 - 27/11/2023 13:36:00	203/2023-24 - 27/11/2023	2089001.95	0	7219	Pipe cutting and Straightening Mix size phata Grade 304	MH46B M2709
37	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	231685417034 - 05/12/2023 13:26:00	1/2023/24 - 05/12/2023	3945073.74	0	7219	Pipe cutting and straightening mix size phata grade 304	MH04G F3929
38	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	221688708354 - 12/12/2023 14:43:00	2/2023-24 - 12/12/2023	922798.45	0	7219	Pipe cutting and Straightening Mix Size Phata Grade 304	MH06A C2761
39	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	221709877041 - 25/01/2024 17:36:00	50/2023-24 - 25/01/2024	1185926.63	0	7219	Pipe cutting and Straightening Mix size phata G 304	MH06A C2761
40	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	261709666665 - 25/01/2024 13:31:00	49/2023-24 - 25/01/2024	1394529.84	0	7219	Pipe cutting and straightening mix size phata grade 304	MH46B F4236
41	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	261700214111 - 05/01/2024 16:48:00	19/23-24 - 05/01/2024	2186466.3	0	7219	Pipe Cutting And Straightening Mix Size Phatta Grade 304	MH06A C2761
42	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	271700074406 - 05/01/2024 13:40:00	18/23-24 - 05/01/2024	2185085.28	0	7219	Pipe Cutting And Straightening Mix Size Phatta Grade 304	MH06A C2761
43	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	251712504375 - 31/01/2024 15:09:00	56/2023-24 - 31/01/2024	2086110.4	0	7219	Pipe Cutting And Straightening Mix Size Phatta Grade 304	MH46B F4236
44	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	291712501675 - 31/01/2024 15:06:00	55/2023-24 - 31/01/2024	2077806.4	0	7219	Pipe Cutting And Straightening Mix Size Phatta Grade 304	MH46B M2709
45	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	281709663084 - 25/01/2024 13:26:00	48/2023-24 - 25/01/2024	1460798.82	0	7219	Pipe Cutting And straightening mix size phata G 304	MH46B M2709
46	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	221739054698 - 23/03/2024 12:20:00	109/2023-24 - 23/03/2024	1941117.45	0	7219	Pipe cutting and straightening mix size phata sheet G 304	MH06A C2761
47	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	251739058082 - 23/03/2024 12:25:00	110/2023-24 - 23/03/2024	1948333.5	0	7219	Pipe cutting and Straightening mix size phata sheet G 304	MH46B M2709

FY 2024-25

S.No.	From GSTIN & Name	To GSTIN & Name	From Place & Pin	To Place & Pin	EWB No. & Dt.	Doc No. & Dt.	Assess Val.	Tax Val.	HSN	HSN Desc.	Latest Veh No
1	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	201750721100 - 17/04/2024 14:36:00	9/2024-25 - 17/04/2024	2163549.15	0	7219	Pipe cutting and Straightening Mix size phata sheet Grade 304	MH46B M2709
2	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	241750724370 - 17/04/2024 14:41:00	10/2024-25 - 17/04/2024	2175781.23	0	7219	Pipe cutting And Straightening Mix size phata sheet Grade 304	MH06A C2761
3	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	231751999255 - 19/04/2024 18:55:00	11 - 19/04/2024	2697173.64	0	7219	Pipe cutting and Straightening mix size phata sheet G 304	MH04K F7234
4	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	241752007716 - 19/04/2024 19:10:00	12 - 19/04/2024	1665856.4	0	7219	Stainless Steel Pipe cutting and Straightening Mix Sixe phata sheet Grade 304	MH06A C2761
5	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	201761366945 - 09/05/2024 11:50:00	39/2024-25 - 09/05/2024	2129752.76	0	7219		MH46B M2709
6	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	251761363545 - 09/05/2024 11:45:00	38/2024-25 - 09/05/2024	2128408.5	0	7219	Pipe Cutting and Straightening phat Mix size G 304	MH06A C2761
7	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	211772435620 - 31/05/2024 14:01:00	55/2024-25 - 31/05/2024	1998230	0	7219	Pipe cutting and Straightening Mix size phata sheet G 304	MH46C L4493
8	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHHN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	221772440487 - 31/05/2024 14:08:00	56/2024-25 - 31/05/2024	2129567.8	0	7219	Pipe cutting And Straightening Mix size Phata G304	MH06A C2761

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9	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHNN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	241821013884 - 04/09/2024 14:11:00	145 - 04/09/2024	1745464.5	0	7219	Pipe cutting And Straightening phata mix size G 304	MH46C L4493
10	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHNN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	271820968485 - 04/09/2024 12:56:00	144 - 04/09/2024	1724578.6	0	7219	Pipe cutting And Straightening phata Mix Size G 304	MH06A C2761
11	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHNN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	281821220374 - 04/09/2024 17:59:00	146 - 04/09/2024	1594376.56	0	7219	Pipe Cutting and Straightening Phata Sheet mix size Grade 304	MH46B F4236
12	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHNN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	211823068979 - 09/09/2024 10:56:00	150/2024-25 09/09/2024	1723302.75	0	7219	Pipe Cutting And Straightening Phata Mix size Grade 304	MH46B M2709
13	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHNN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	251823082869 - 09/09/2024 11:14:00	152/2024-25 09/09/2024	1678689.18	0	7219	pipe Cutting And Straightening Mix Size Grade 304	MH46B F4236
14	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHNN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	271823073306 - 09/09/2024 11:02:00	151/2024-25 09/09/2024	1923081.1	0	7219	Pipe Cutting And Straightening Mix Size Grade 304	MH06A C2761
15	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHNN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	201823808950 - 10/09/2024 14:09:00	155/2024-25 10/09/2024	1931153.85	0	7219	Pipe cutting And Straightening Phata Mix size Grade 304	MH06A C2761
16	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHNN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	211823805110 - 10/09/2024 14:03:00	154/2024-25 10/09/2024	1685962.53	0	7219	Pipe cutting And Straightening phata shee	MH46C L4493
17	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHNN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	221824889129 - 12/09/2024 12:02:00	157/2024-25 12/09/2024	1912015.35	0	7219	Pipe Cutting And Straightening Phata Mix Size Grade 304	MH46B M2709
18	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHNN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	241824891993 - 12/09/2024 12:06:00	158/2024-25 12/09/2024	1931725.63	0	7219	Pipe Cutting And Straightening Phata Mixed Sized Grade 304	MH06A C2761
19	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHNN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	241824894781 - 12/09/2024 12:10:00	159/2024-25 12/09/2024	1760541.55	0	7219	Pipe Cutting And Straightening Phata Mixed Sized Grade 304	MH46B F4236
20	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHNN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	231826144582 - 14/09/2024 14:34:00	163/2024-25 14/09/2024	1966936.66	0	7219	Pipe cutting And Straightening Phata Mix size Grade 304	MH46B F4236
21	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHNN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	231835517168 - 01/10/2024 11:55:00	170/2024-25 01/10/2024	2181015.05	0	7219	Pipe Cutting and Straightening Phata Mix Size Grade 304 and Grade 316	MH46B F4236
22	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHNN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	291835513148 - 01/10/2024 11:49:00	169/2024-25 01/10/2024	2114451.8	0	7219	Pipe Cutting And Straightening Phata Mix Size Grade 304	MH46B M2709
23	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHNN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	251840506933 - 10/10/2024 11:36:00	186/2024-25 10/10/2024	2057654.93	0	7219	Pipe cutting and Straightening Mix size phata G 304	MH06A C2761
24	27ABAPS5556N2Z0 / A TO Z METAL CUTTING SERVICE	27AAHNN2300R1ZY / HI-TECH STAINLESS WORLD	Navi Mumbai / 410218	Thane / 400612	261840503180 - 10/10/2024 11:31:00	185/2024-25 10/10/2024	2056933.7	0	7219	Pipe cutting and Straightening Mix size Phata G 304	MH46B M2709

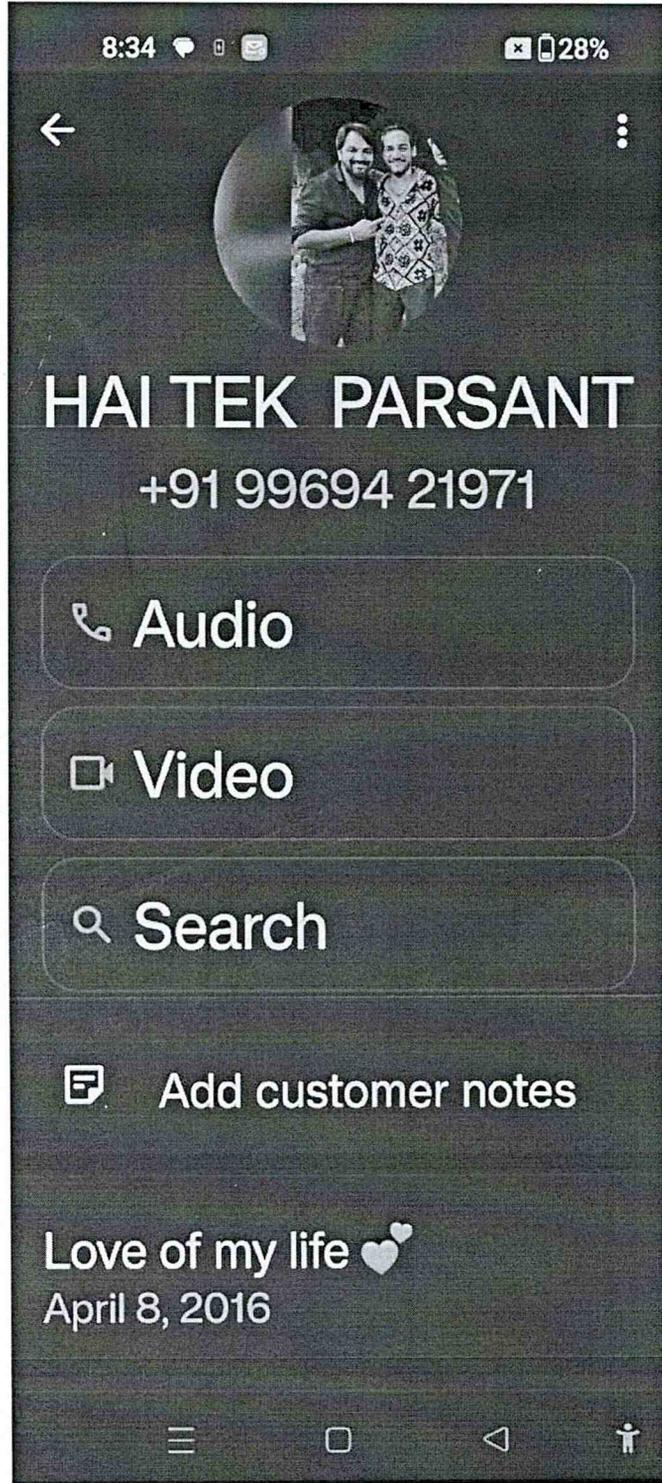
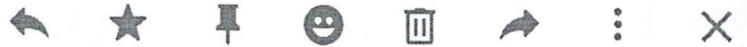
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Today at 8:43 pm

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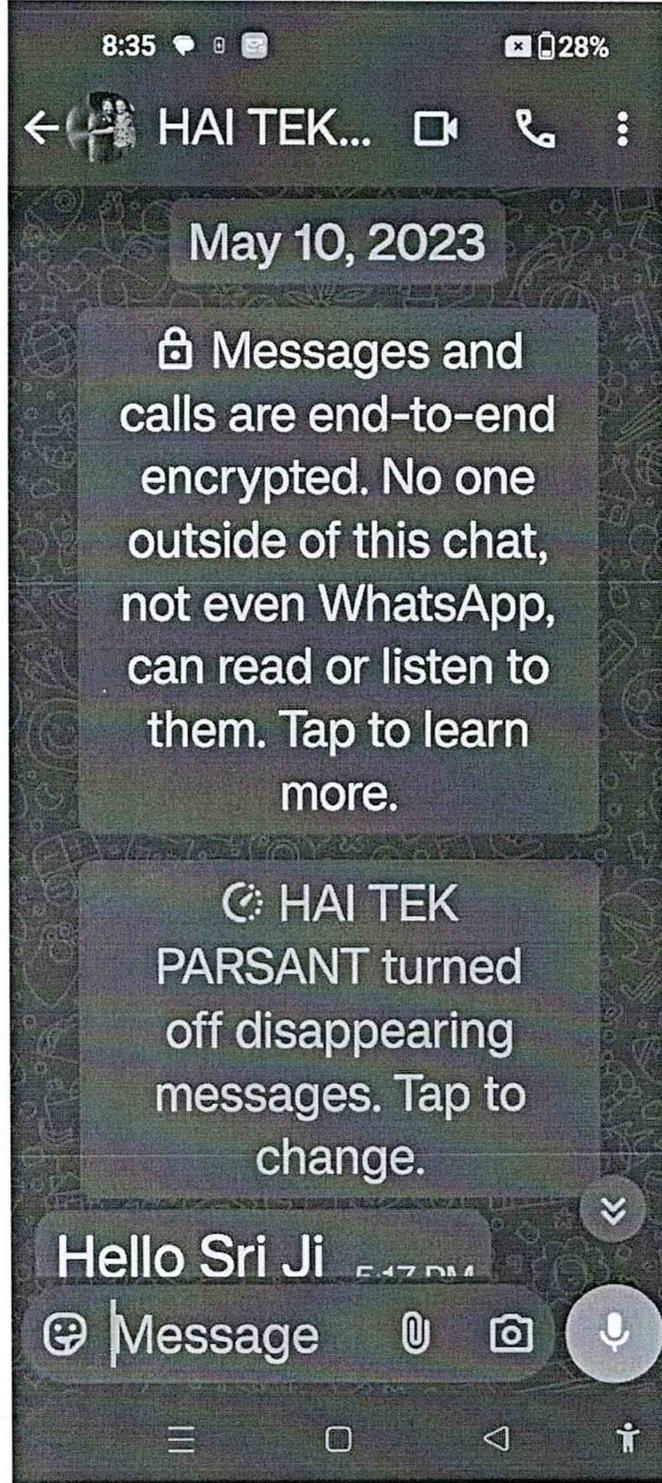




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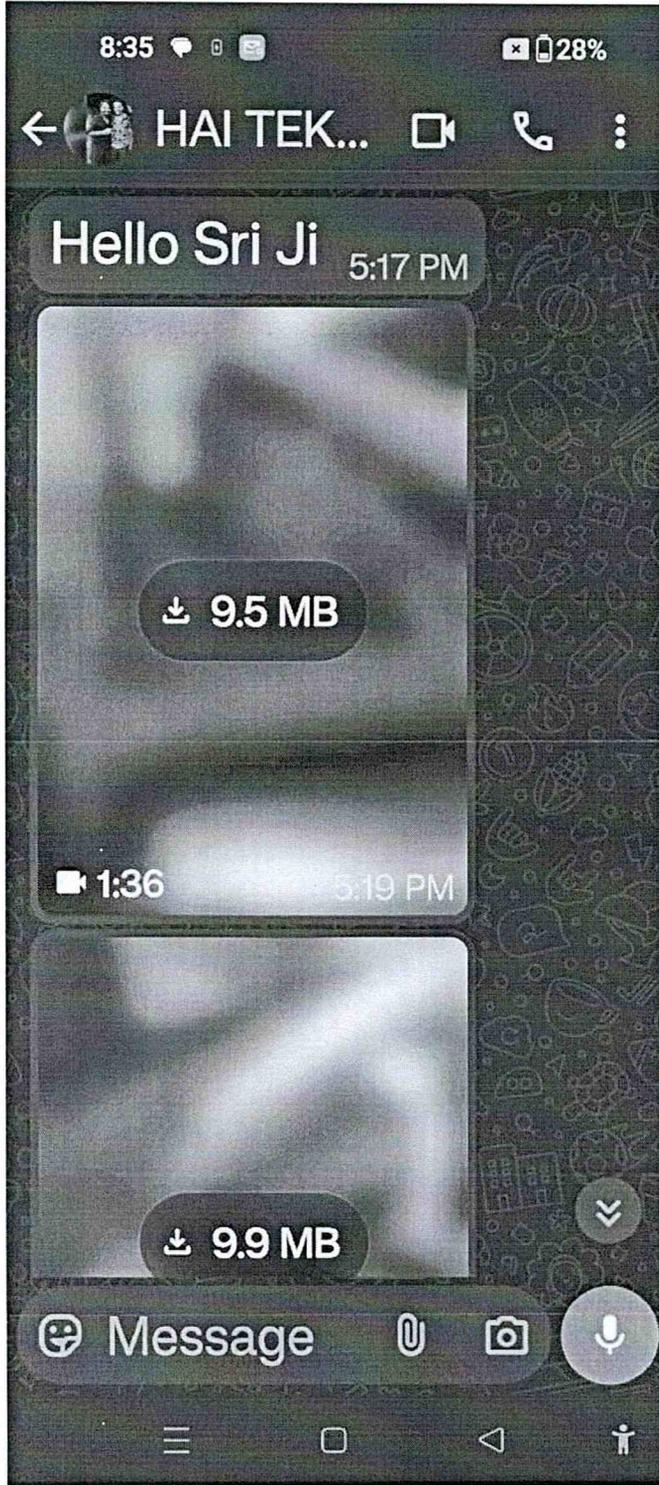
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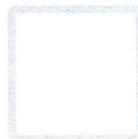


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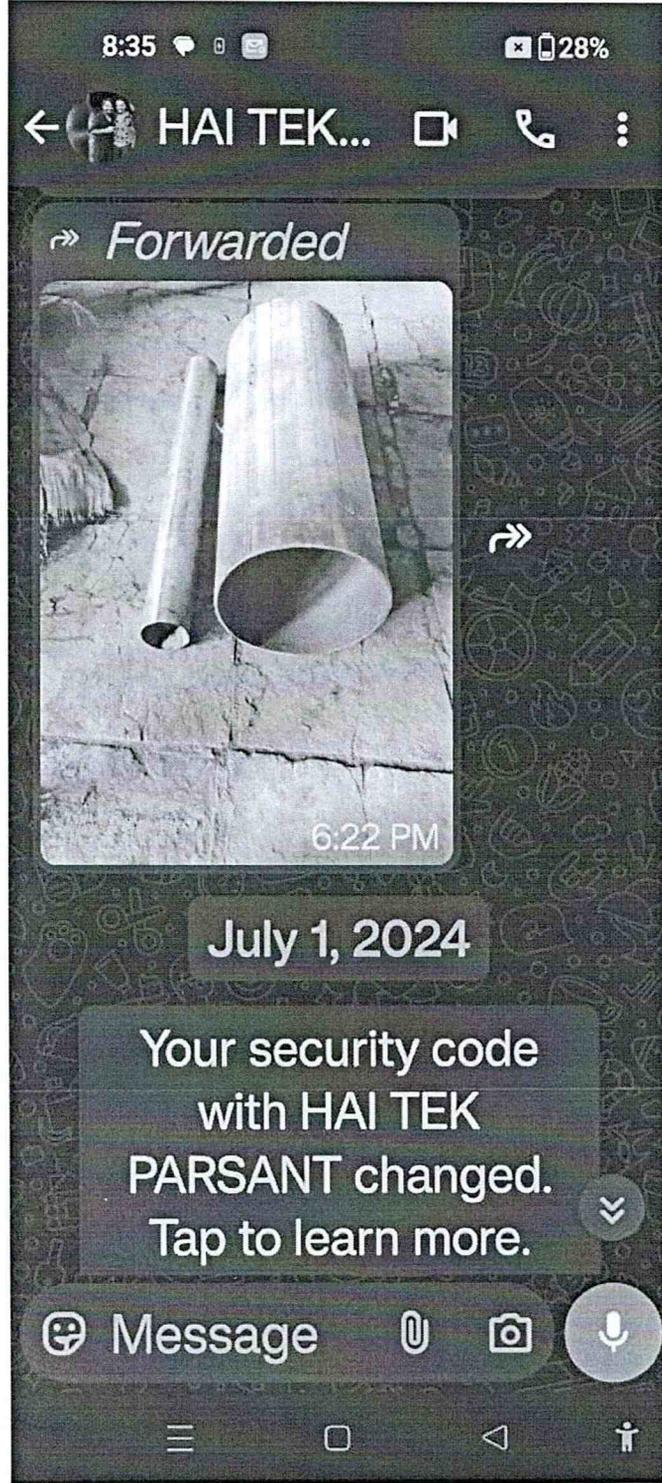
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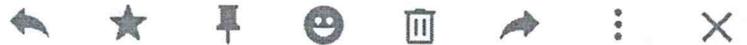
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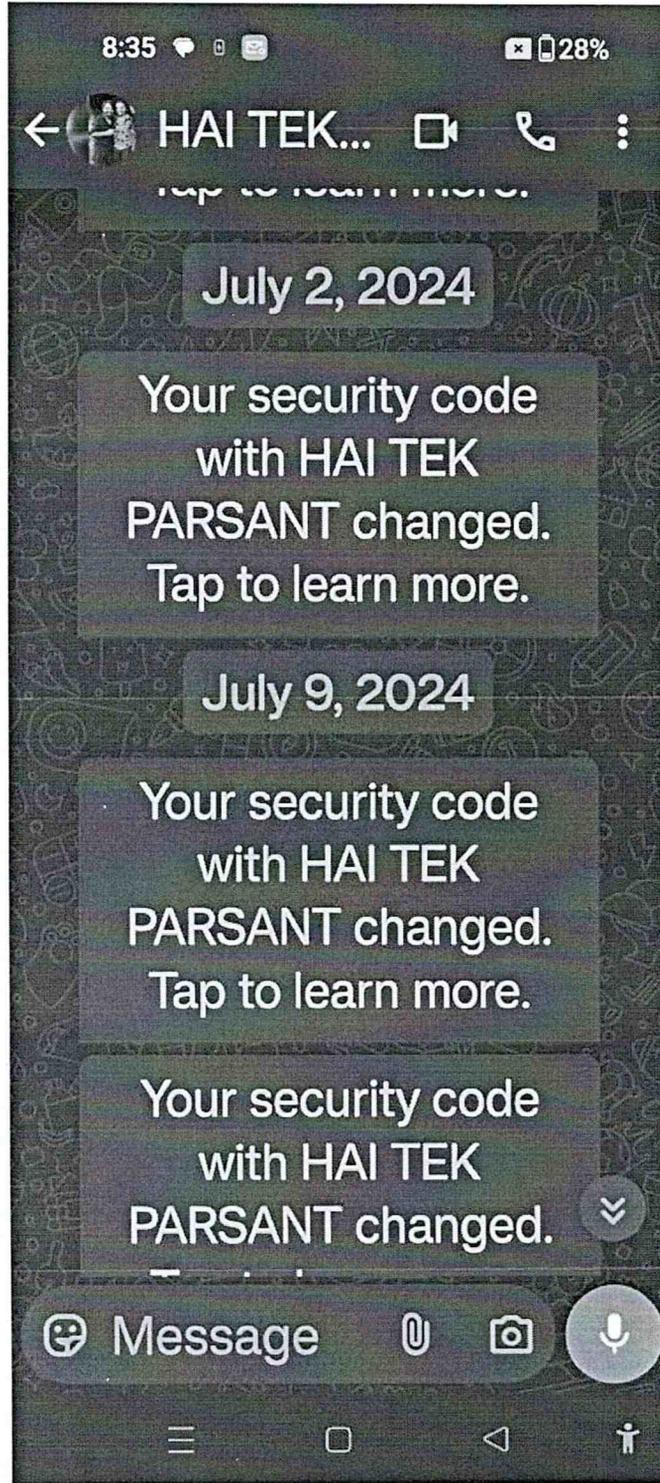


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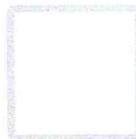


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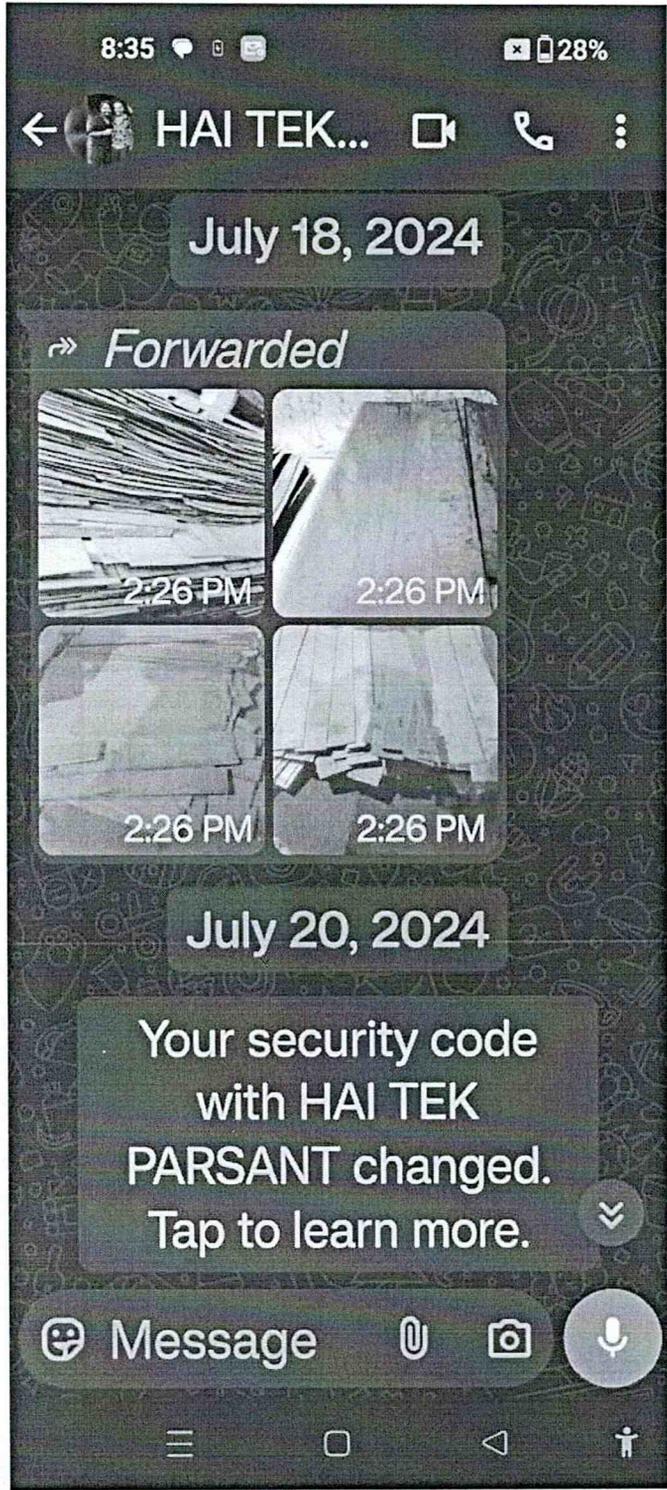
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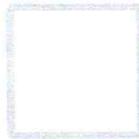




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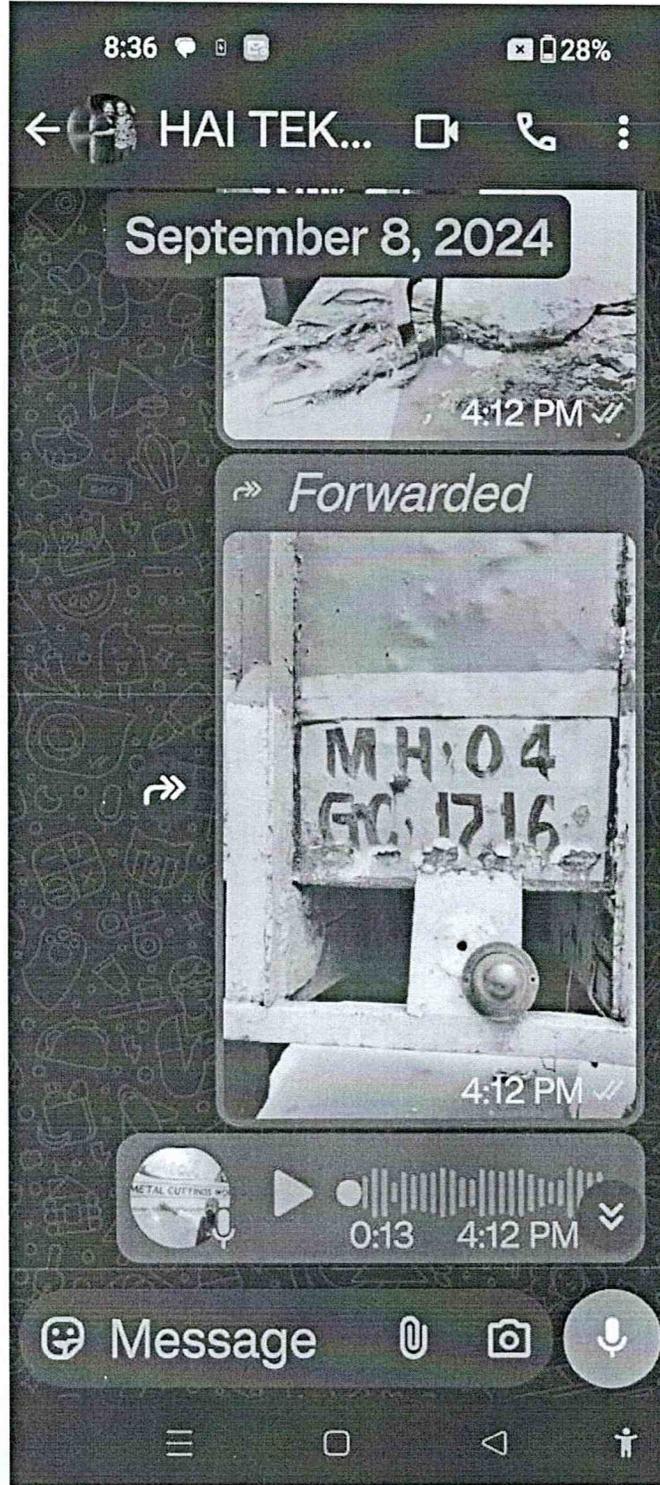


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November 3, 2020

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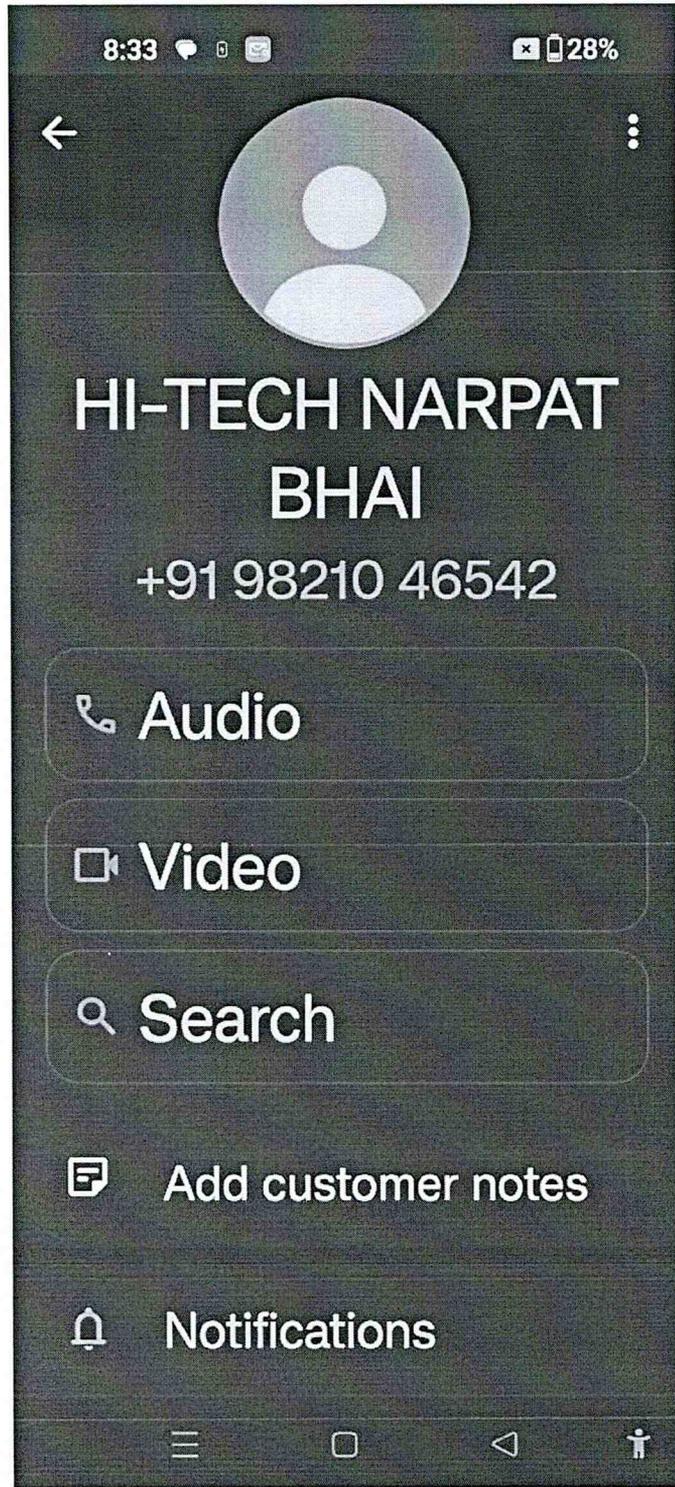
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Statement of Shri Arvind Kumar, son of Shri Paltan, Aged 29 Yrs (DOB: 10/10/1995) currently residing at K prajakta niwas Building no. 2, 2nd Floor Room No. 7, Ashud Gaon, Khanda Colony, New Panvel- 410206, and having permanent address at Gram Bhaiskur, Thekama, Azamgarh, Uttar Pradesh 276303 Mobile No. 9223399407, 9320299407 recorded under Section 108 of the Customs Act, 1962 before Shri Satyanarayan Bishnoi, Senior Intelligence Officer, at the Office of Directorate of Revenue Intelligence, Mumbai Zonal Unit, Mumbai on 16.11.2024.

In response to your summons dated 16.11.2024, I appear before yourself today i.e. 16.11.2024 to give my true, correct and voluntary statement. Before recording my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 and I understand that giving false or fabricated statement is an offence and punishable under Section 229 and 267 of the Bhartiya Nyay Sanhita, 2023 (earlier Section 193 and 228 of the Indian Penal Code, 1860). I understand that my statement can be used as evidence against any person/company under the law time being in force. Knowing my responsibilities, I hereby give my true and correct statement as below:

My name, age and mobile no. as stated above are correct and I am not known by any other name in the society. I have basic knowledge of computer and this statement of mine is typed on the computer installed in DRI office as per my request. On being asked, I state that I can read, speak and write English & Hindi language. I am currently residing at K prajakta niwas Building no. 2, 2nd Floor Room No. 7, Ashud Gaon, Khanda Colony, New Panvel- 410206 with my wife and one son. My Aadhar Card No. is 8614 0775 7977, PAN Card is CPIP2407L. My email ID is sarvindkumar988@gmail.com. My above stated particulars are true and correct.

I state that I was born in Azamgarh, Uttar Pradesh. I have done my 12th class in year 2012 from UP Board in Azamgarh. In the year 2012, I came to Mumbai and started working in Shipping agency named Sea Express Agencies, Belapur for two months. After that somewhere in September, 2012 I joined A to Z Metal Cutting Works, Kalamboli. And currently I am manager in the said firm.

Q. 1. Please tell briefly the nature of work of M/s. A to Z Metal Cutting, and work you do in A to Z Metal Cutting Works.

Ans. 1. I state that A to Z Metal Cutting Works provide services related to job work on steel products. Viz. cleaning, cutting, bending, plasma cutting, argon welding, straightening of various steel products such as Iron and Steel Coils, Sheets, Pipes etc. As stated above I am manager in the said firm. I do billing, loading, unloading & marking of goods related works in the said firm.

Q. 2. Please explain about the association of M/s. A to Z Metal Cutting with M/s Hi Tech Stainless World?

Ans. 2. I state that M/s. A to Z Metal Cutting have provided services to M/s. Hi Tech Stainless World. As per my knowledge M/s. Hi Tech Stainless is associated with M/s. A to Z Metal Cutting since the year 2021.

Q. 3. Please provide the names of individuals associated with Hi-Tech Stainless World who communicated with you, along with a description of their roles.

Ans. 3. I have interacted only with Shri Prashant Jain (Mobile No.9969421971) & Shri Umesh Shetty (Mobile No. 8779486376) from Hi-Tech Stainless World. My discussions with them were only related to loading or unloading of goods & sometimes I used to call them for pending payment. One person Shri Hanvant Singh (Mobile No. 9769131173) used to visit M/s. A to Z Metal Cutting few times to collect the delivery challans and payment invoices. On being asked I state that I am aware that Shri Narpat Bokadia is owner of M/s Hi Tech Stainless World, however I have never spoke or interacted with him.

Q. 4. I am presenting the e-way bill number 2018 5527 9562, issued by Hi-Tech Stainless World to A to Z Metal Cutting Services. It indicates that 19,496 kgs of stainless steel pipes were dispatched to you as job work in Truck No. MH 04 KF 7234. What is your response to this?

Ans. 4. I state that the e-way bill was issued by Hi-Tech Stainless World under Job No. J-22/24-5, indicating that 19,496 kgs of stainless steel pipes were sent to A to Z Metal Cutting Services in Truck No. MH 04 KF 7234. According to the e-way bill, the delivery address is listed as Plot No. 1233, KWC, Road No. 14, Steel Market, Kalamboli-410218, which is our registered address. However, the goods were actually unloaded at the rented warehouse of M/s. A to Z Metal Cutting Services, located at 1495, Road No. 17, Steel Market, Kalamboli - 410218, on 08.11.2024. I was only involved in the loading and unloading of these goods as instructed by Shri Prashant Jain over the phone.

Q. 5. What services were provided by A to Z Metal Cutting Service to said 19,496 kgs of Stainless Steel Pipes? Please explain.

Ans. 5. Shri Prashant Jain has told me to just unload the said goods at M/s. A to Z Metal Cutting Service rented premises as mentioned above. As explained above, no such service were intended to be done on 19496 kgs of Stainless Steel Pipes as Shri Prashant Jain only asked to unload it in the said rented godown and told that he will arrange for again loading in few days.

Q. 6. Do you agree that you have not provided the services of cutting of pipes related to e-way bill no. 2018 5527 9562?

Ans. 6. Yes, I agree that I have not provided any cutting services of pipes under e-way bill no. 2018 5527 9562. These goods were unloaded at the said rented factory premises as mentioned above. Shri Prashant Jain informed me that these goods will be loaded again for further delivery. On 13.11.2024 the said goods were loaded in Truck No. MH 46 BM 8639 were sent to Plot No. 1776, Kalamboli Steel Market, Road No. 22, Kalamboli-410218 as per instructions from Shri Prashant Jain.

Q. 7. As per e-way bill no. 2518 5661 2617 dated 11.11.2024, 10120 kgs of Pipe cutting and straightening Phat Mix Size grade 304 were sent back to Hi Tech Stainless World from A to Z Metal Cutting Service in Truck No. MH 06 AC 2761 and further under e-way bill no. 2118

5661 8936 dated 11.11.2024, 9376 kgs of Pipe cutting and Straightening Phat Mix Size grade 304 were sent back to Hi Tech Stainless World from A to Z Metal Cutting Service in Truck No. MH 46 BF 4236, means total 19,496 kgs (10,120 kgs + 9,376 kgs) were sent back which is equal to what it was originally sent to M/s. A to Z Metal Cutting Service under job work in e-way bill no. 2018 5527 9562. What do you have to say to that?

Ans. 7. I want to clarify that our firm does not generate e-way bills. Both the e-way bill and transportation are arranged by the party itself. The goods we received from Hi-Tech Stainless World, which were unloaded at our rented premises, were later reloaded according to the instructions from Shri Prashant Jain. The details of the truck were typically communicated to me by Shri Umesh Shetty and occasionally by Shri Prashant Jain. The goods listed under e-way bill number 2018 5527 9562, dated 08.11.2024, were loaded onto Truck No. MH 46 BM 8639 on 13.11.2024. I have no knowledge of the two e-way bills generated by Hi-Tech Stainless World, as they were not provided to us. As mentioned earlier, the goods were sent to Plot No. 1776, Kalamboli Steel Market, Road No. 22, Kalamboli-410218, as directed by Shri Prashant Jain.

Q. 8. Can you provide the details of the locations where the goods were sent after they were received at the premises of M/s. A to Z Metal Cutting Services?

Ans. 8. I would like to clarify that since the transportation is arranged by the party themselves, they would know where the goods were sent previously. To my knowledge, the goods never went to the Hi-Tech Stainless World factory located at Rangara Compound, Plot No. 33/35, H No. 1337, Door No. 02, Shill Fata, Dahisar Mori, Mumbra, Panvel Rd, Maharashtra-400612.

Q. 9. Are you aware that the goods which were sent to your firm by Hi Tech Stainless World were imported from China under Advance Authorisation and cleared by importer without payment of any duty. These duty free imported goods were diverted by Hi Tech Stainless World through M/s. A to Z Metal Cutting Service in local market which is violation of various provisions of the Customs Act, 1962?

Ans. 9. As stated above, I just work related to loading, unloading, marking, billing etc. I have no knowledge about Customs law/Rule. Further I do not know about such activity done by M/s. Hi Tech Stainless World.

Q. 10. I am presenting the detailed list of e-way bills issued from Hi-Tech Stainless World to M/s. A to Z Metal Cutting Services for outward job work, along with the detailed list of e-way bills raised from M/s. A to Z Metal Cutting Services to Hi-Tech Stainless World for inward job work. Could you please provide an explanation for these?

Ans. 10. The goods sent by Hi-Tech Stainless World for job work to M/s. A to Z Metal Cutting Services were unloaded at our rented premises located at 1495, Road No. 17, Steel Market, Kalamboli -410218. All of these goods were loaded from the same location, but they were not sent to the factory premises of Hi-Tech Stainless World, as indicated in the e-way bills. The transportation and e-way bills were arranged solely by Hi-Tech Stainless World.

This statement of mine running into four (04) pages has been voluntarily given by me, which has been typed on my request. I have not been subjected to any pressure, threat, coercion, duress etc. by the recording officer during recording of my statement. None of my religious feelings were hurt during recording of my statement. During the course of record of statement, the behavior of the officer was very cordial. I have once again gone through my statement and finding the same to be true and recorded correctly and as per my say and version I put my dated signatures on all the pages of my statement. I will appear before you as and when called for.

The above statement of mine has been done very cordially by the officer. None of my religious feelings were hurt during recording of my statement. Further, no threat or coercion has been used during the course of recording of statement.

Typed by:


16/11/24

Shri Chetan Pareek
Intelligence Officer

Before me:


16-11-24
Arvind Kumar


16/11/2024
Shri Satyanarayan Bishnoi
Senior Intelligence Officer

CERTIFICATE

(Under Section 63 (4) (C) of the Bharatiya Sakshya Adhiniyam, 2023 read with Section 138C of the Customs Act, 1962)

I, Shri Arvind Kumar, son of Shri Paltan, currently residing at K prajakta niwas Building no. 2, 2nd Floor Room No. 7, Ashud Gaon, Khanda Colony, New Panvel-410206, and my permanent address as per my aadhar card is Gram Bhaiskur, Thekama, Azamgarh, Uttar Pradesh 276303, do hereby solemnly affirm and state as follows that:

1. I have produced the printouts of chats on my whatsapp number 9223399407 in relation conversation with related persons with respect to M/s Hi Tech Stainless World, serially numbered from 1 to 23 pages.
2. I am a responsible person in relation to the operation of above mentioned whatsapp number and its management and that I was the person having lawful control over the use of the said whatsapp number over the said period.
3. The printouts have been taken from the whatsapp in the mobile owned, maintained, managed and operated by me.
4. The mobile output containing the information, was produced by the mobile for the period over which the mobile was used regularly, to store or process information for the purposes of the acts referred to in the evidence regularly carried on over that period by me having lawful control over the use of the mobile.
5. During the said period, information of the kind contained in the electronic record or of the kind from which the information so contained is derived was regularly fed into the mobile in the ordinary course of my correspondence with the concerned persons.
6. Throughout the material part of the said period, the mobile was operating properly without affecting the contents of the electronic record or its accuracy or its contents.
7. That the information contained in the electronic record is derived from such information fed into the mobile in the ordinary course.
8. All matters stated are true to the best of my knowledge and belief.

Place: Mumbai

Date: 16-11-24

Signature:



Deponent:

Arvind Kumar

Approved ←



A To Z Metal Hi Tech PRASHANT

+91 99694 21971



Audio



Video



Search



Add customer notes

Love of my life ❤️

8 April 2016



Notifications



Media visibility



Encryption

Messages and calls are end-to-end encrypted. Tap to verify.



Disappearing messages

Off

[Signature]
16-11-24



+91 97691 31173

~ hanvantsingh9



Audio



Video



Save



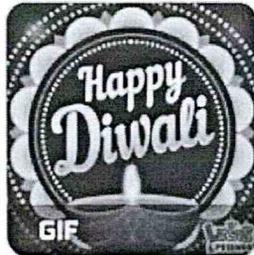
Search



Add customer notes

Hey there! I am using WhatsApp.

Media, links, and docs



Notifications



Media visibility
Off

Signature
16-11-24

3

27 July 2024

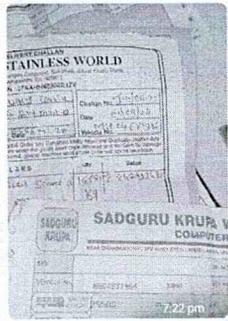
Messages and calls are end-to-end encrypted. No one outside of this chat, not even WhatsApp, can read or listen to them. Tap to learn more.

Scanner bhejiye 5:49 pm ✓✓

The message timer was updated. New messages will disappear from this chat 90 days after they're sent, except when kept. Tap to change.

1 September 2024

You deleted this message 7:17 pm

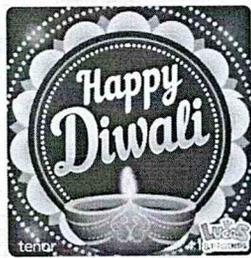


1 November 2024



Thank you for contacting A To Z Metal Cutting Service! Please let us know how we can help you. 4:01 pm ✓✓

Happy Dipawali 4:11 pm ✓✓



2 November 2024



Handwritten signature and date '16-11-24'

4



A To Z Metal Hi Tech Umesh Diwakar Shetty

+91 87794 86376



Audio



Video



Search



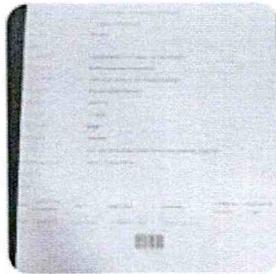
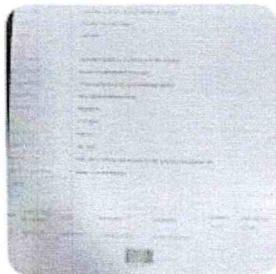
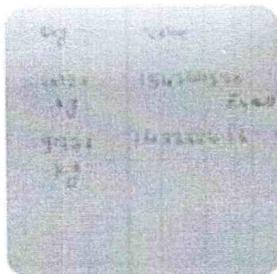
Add customer notes

Miss u mom ❤️❤️❤️❤️

3 November 2020

Media, links, and docs

29 >



Notifications



Media visibility
Off

Handwritten signature and date
16-11-24



You
Today at 8:28 pm



S

8:26 [status icons] [battery 34%]
 ← [Profile] A To Z Metal Hi Te... last seen today at 8:24 pm [video call] [voice call] [more]

30 July 2024

Messages and calls are end-to-end encrypted. No one outside of this chat, not even WhatsApp, can read or listen to them. Tap to learn more.

4 September 2024

BILL NO 144.145.146 12:24 pm ✓✓

⇒ Forwarded



New Doc 09-04-2024 13.04.pdf

1 page • 339 kB • PDF

1:06 pm

⇒ Forwarded



New Doc 09-04-2024

14.32.pdf

1 page • 360 kB • PDF

2:35 pm

Message



Handwritten signature and date: 16-11-24





You
Today at 8:28 pm



7

8:26 8:26 34%
 A To Z Metal Hi Te...
 last seen today at 8:24 pm

Ok sir morning collect krath ho kal
keth ton dyege.gadi arrange karth ho

9:22 pm



9 September 2024

Forwarded



Message

16-11-24

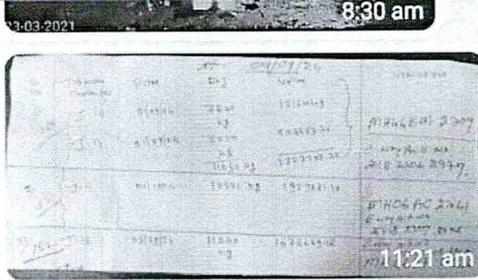




You
Today at 8:28 pm



8

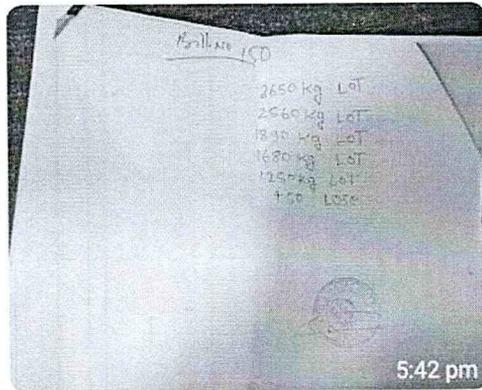


Bill ready hai 6:50 pm ✓✓

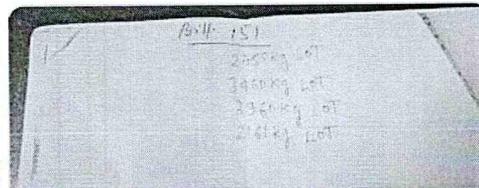
Ok sir 7:24 pm

10 September 2024

Forwarded



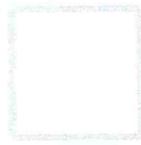
Forwarded



Message



16-11-24





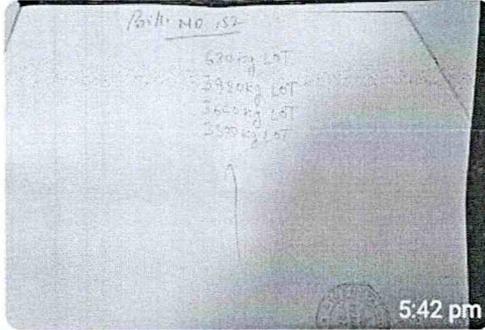
You
Today at 8:28 pm



9

8:26 8:26 34%
 A To Z Metal Hi Te...
 last seen today at 8:24 pm

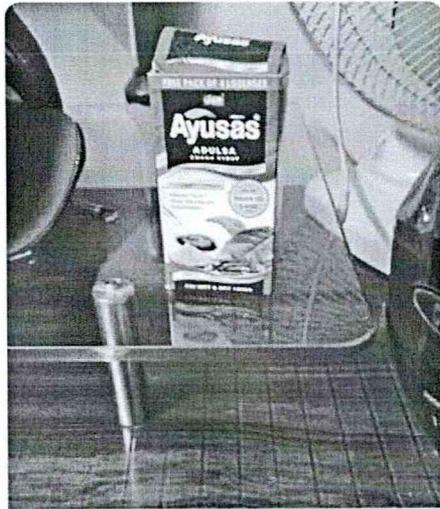
Forwarded



Pls update weight 5:42 pm

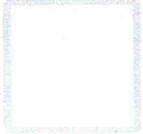
Ur records 5:43 pm

Voice call
15 secs 5:43 pm



Message

16-11-24





You
Today at 8:28 pm



10

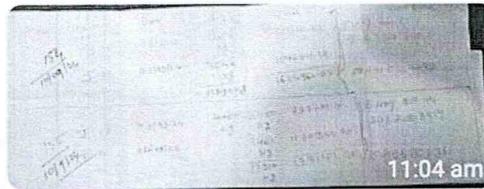


11 September 2024

Forwarded



Forwarded



12 September 2024

Pl send me job invoice no sending 4 truck load material. 11:39 am

For e way bill p 11:39 am

Voice call
1 min



Handwritten signature and date: 16-11-24



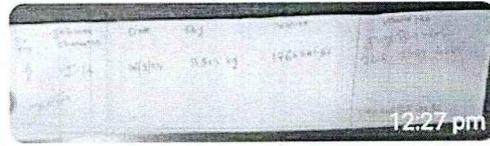
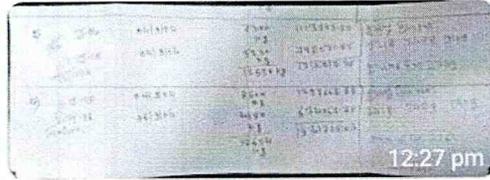


You
Today at 8:28 pm



11

8:26 8:28 34%
 A To Z Metal Hi Te...
 last seen today at 8:24 pm



13 September 2024

Bill ready hi sir 10:18 pm

Morning au 10:20 pm

Nahi 10:22 pm ✓✓

14 September 2024

163 11:53 am ✓✓

Message [Attachment] [Camera] [Voice]

Handwritten signature and date: 16-11-24



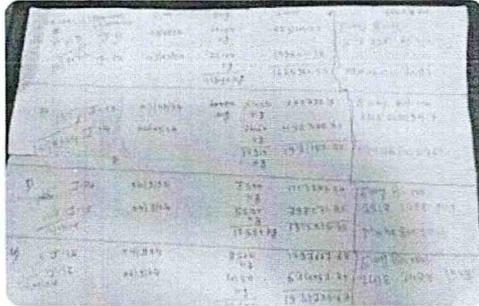
You
Today at 8:28 pm



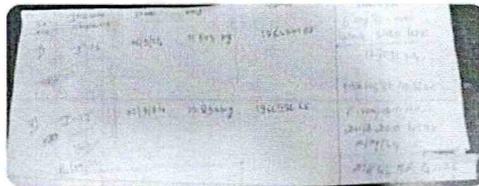
12

8:26 34%
 A To Z Metal Hi Te...
 last seen today at 8:24 pm

Ok 11:53 am



Bill pending hai 1:55 pm



Bill pending hai sir 1:56 pm

Kethna baj au 2:02 pm

Rizwan sir se puchh ke bolta hu
2:05 pm ✓✓

Ok ji 2:05 pm

Missed voice call
Tap to call back 2:47 pm

26 September 2024

Message [Attachment icon] [Camera icon] [Voice recording icon]

Handwritten signature and date: 16-11-24



You

Today at 8:28 pm



13



26 September 2024

⇒ Forwarded

***Dear Friends,**

I would like to inform and caution you all that, as per the GST regulations, any invoice or bill must be signed either by the owner of the company, its director, or an authorised signatory whose signature is registered on the GST portal. If this requirement is not met, a penalty of ₹10,000 or 100% of the value of the goods, whichever is higher, may be imposed.

This provision has been part of the GST Act since its inception, but only recently have GST officials begun stricter enforcement. Many in the transport industry, and perhaps even some business owners, were unaware of this, which led to situations where bills were signed by any member of staff—whether a manager, supervisor, or employee—without proper authorization.

In recent times, particularly to save time and costs, it has been observed that goods are collected from different locations and then



[Handwritten signature]
16-11-24





You

Today at 8:28 pm



14



observed that goods are collected from different locations and then transported. Bills are often printed by cyber cafes or other services based on instructions sent via WhatsApp, and employees or transport workers are asked to sign on behalf of the business. However, friends, please note that penalties for such practices are steep. Even if the bill is correct and the tax is fully paid, if an official stops the goods for inspection and finds discrepancies, fines will be imposed. Under the new GST provisions, the transport vehicle will only be released once the penalties on the goods have been paid.

This issue becomes more problematic if a truck is carrying goods for 50 different businesses, and errors are found in just one or two invoices. The goods belonging to other businesses will also be held until the problematic invoices are cleared, forcing transporters to bear the burden of daily demurrage and losses. The transporter may even be compelled to pass on these costs to the businesses whose bills are in error, adding further financial strain.

In light of this, the **All India Motor**



[Handwritten signature]
16-11-24





You
Today at 8:28 pm



15

8:27 [status icons] 34%
 A To Z Metal Hi Te...
 last seen today at 8:24 pm

In light of this, the **All India Motor & Goods Transport Association (Regd)** has scheduled an important meeting on **19th September 2024** with a GST Council member and the Principal Secretary of CBIC to discuss this issue in detail. We will strongly advocate for the removal or amendment of this regulation to prevent unnecessary hardship for transporters and businesses alike.

Warm regards,
 Rajender Kapoor.
 President,
 All India Motor & Goods Transport Association (Regd)
 9811159465, 9250549999
 Dev Raj Baweja
 President
 Delhi Vyapar Mahasangh (Reg)

3:33 pm

Voice call
 57 secs 3:56 pm

1 October 2024

169 and 170 10:46 am ✓✓

[Image placeholder]
 Message [attach] [camera] [voice]



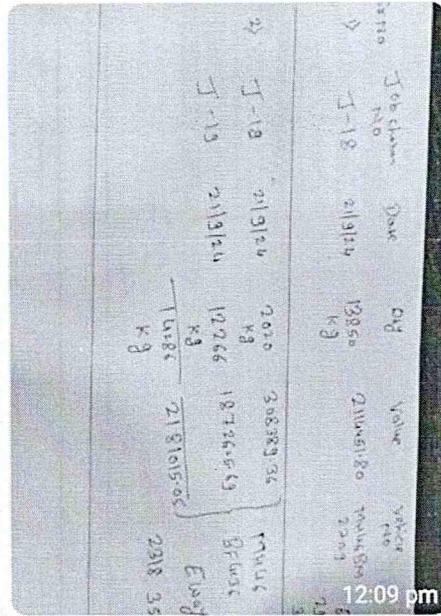
[Handwritten signature]
16-11-24



You
Today at 8:28 pm



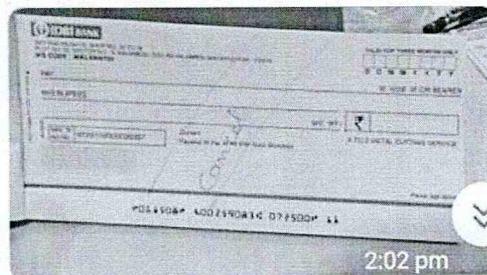
16



Bill lenaku kabi auu 12:38 pm

Pl send me account details 1:55 pm

Voice call
34 secs 1:59 pm



Message [Attachment icons]

[Handwritten signature]
16-11-24





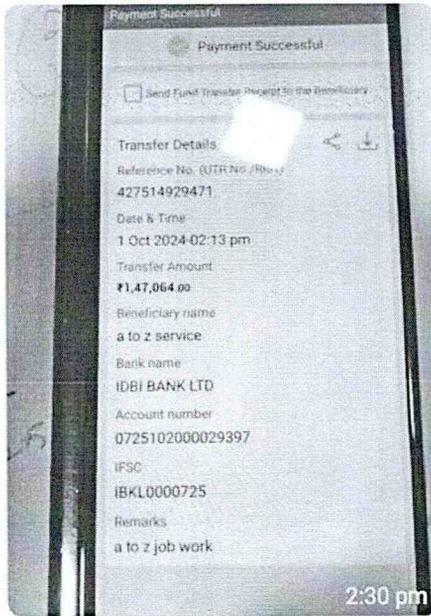
You
Today at 8:28 pm



17

8:27 34%
 A To Z Metal Hi Te...
 last seen today at 8:24 pm

Forwarded



Your bill no 144,145,146,150,151
completed sir pl update 2:31 pm

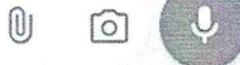
10 October 2024

185.186 10:49 am ✓

Forwarded



Message



16-11-24





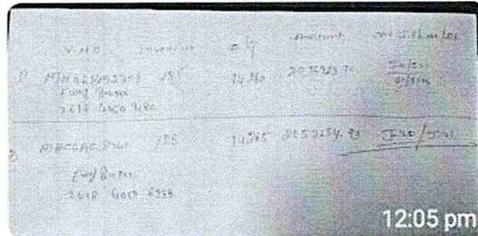
You
Today at 8:28 pm



18



Forwarded 10 October 2024



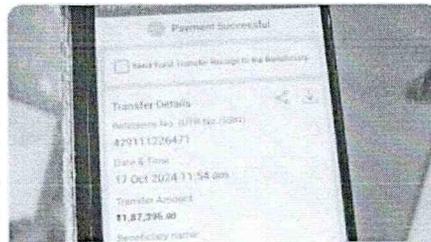
15 October 2024

HI TECH PAYMENT PENDING LIST

SR NO	BILL DATE	BILL NO	AMOUNT
1	04-09-2024	144/2024-25	29,779
2	04-09-2024	145/2024-25	30,139
3	04-09-2024	146/2024-25	26,917
4	09-09-2024	150/2024-25	28,465
5	09-09-2024	151/2024-25	31,765
			1,47,065
			01-10-2024 PAYMENT RECEIVED
SR NO	BILL DATE	BILL NO	AMOUNT
6	09-09-2024	152/2024-25	29,727
7	11-09-2024	154/2024-25	29,856
8	11-09-2024	155/2024-25	33,256
9	12-09-2024	157/2024-25	32,777
10	12-09-2024	158/2024-25	32,597
11	12-09-2024	159/2024-25	29,683
12	14-09-2024	163/2024-25	33,205
13	01-10-2024	169/2024-25	35,678
14	01-10-2024	170/2024-25	36,801
15	10-10-2024	185/2024-25	36,734
16	10-10-2024	186/2024-25	36,747
TOTAL			3,66,561

17 October 2024

Forwarded



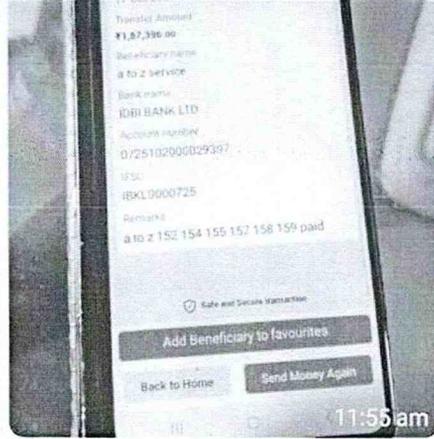
[Handwritten signature]
16-11-24



You
Today at 8:28 pm



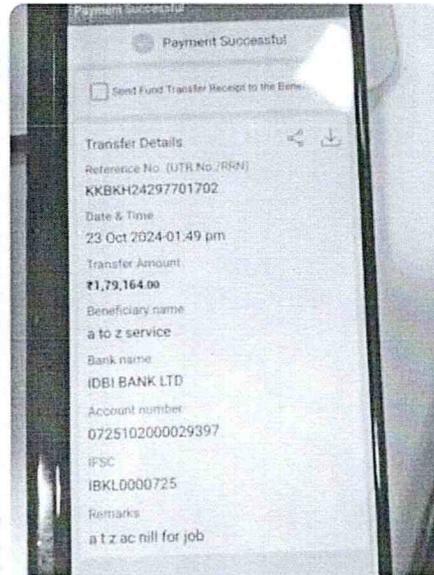
19



PI update 11:56 am

23 October 2024

⇒ Forwarded



Message



16-11-24





You
Today at 8:28 pm



20



Neft done 1:49 pm

Balance nill .pl update 1:50 pm

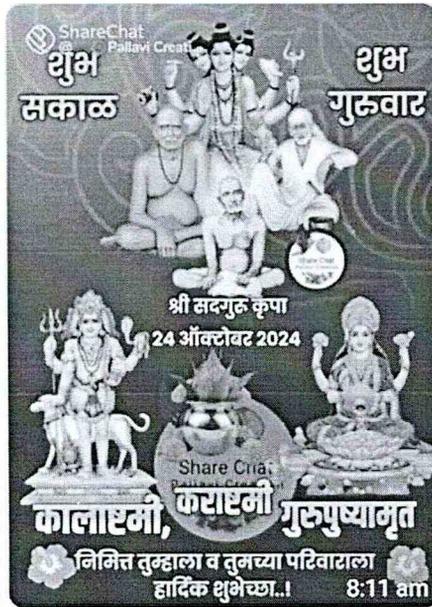
A To Z Metal Hi Tech Umesh Di...
Neft done

Bill no 163.169.170.185.186. full and fainal.balance nill 2:17 pm

Ok sir 2:17 pm ✓✓

24 October 2024

Forwarded



30 October 2024



Handwritten signature and date: 16-11-24



You
Today at 8:28 pm



21

8:27 34%
 A To Z Metal Hi Te...
 last seen today at 8:24 pm

30 October 2024

Voice call
48 secs 6:34 pm

7 November 2024

Voice call
3 mins 6:09 pm

Cal bejuga 6:25 pm

Today to late 6:25 pm

Ok sir 6:25 pm ✓

Monday



10:33 am

Send me invoice no for loading material for e way bill 10:34 am

209 10:42 am

Message

16-11-24



You
Today at 8:28 pm



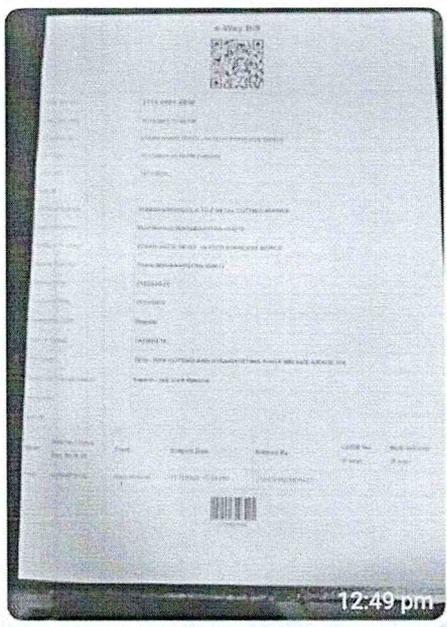
22

8:27 34%
 A To Z Metal Hi Te...
 last seen today at 8:24 pm

Monday 210 10:42 am ✓✓



10:42 am



Message [Attachment Icon] [Camera Icon] [Voice Recorder Icon]

16-11-24



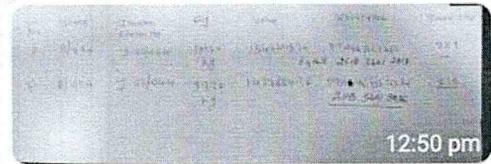
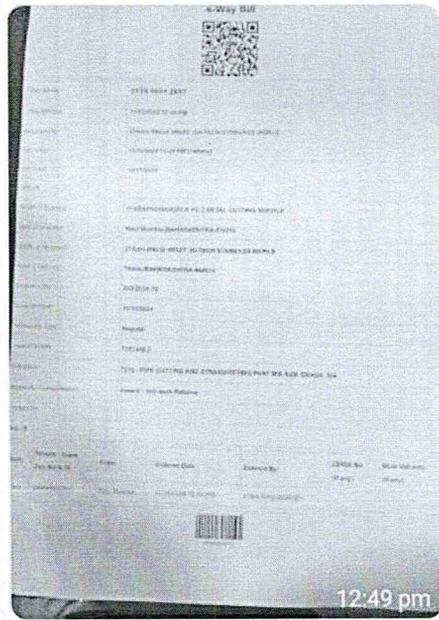
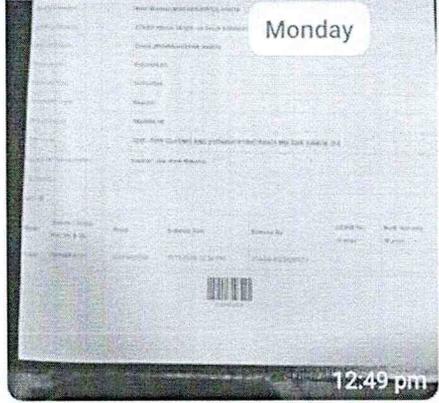
You
Today at 8:28 pm



23

8:27 [status icons] 34%

A To Z Metal Hi Te...
last seen today at 8:24 pm



Message

[Handwritten signature]
16-11-24





Statement of Shri Prashant Jain, son of Shri Kishanlal Jain, aged 37 years (DOB 21.10.1987), residing at Room No. 46, Sonarika Apartment, B Wing, Fourth Floor, Second Suthar Gali, CP Tank Circle, Girgaon, Mumbai-400004, Mobile No – 9969421971 recorded under Section 108 of the Customs Act, 1962 before Senior Intelligence Officer, at the office of Directorate of Revenue Intelligence (DRI), Mumbai Zonal Unit (MZU), Mumbai on 19.11.2024.

In response to summons dated 18.11.2024, I appear before yourself today i.e. 19.11.2024 to give my true, correct and voluntary statement. Before recording my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 and I understand that giving false or fabricated statement is an offence and punishable under Section 229 and 267 of the Bhartiya Nyay Sanhita, 2023 (earlier Section 193 and 228 of the Indian Penal Code, 1860). I understand that my statement can be used as evidence against any person/company under the law time being in force. Knowing my responsibilities, I hereby give my true and correct statement as below:

My name, age and mobile no. as stated above are correct and I am not known by any other name in the society. I have knowledge of computer and this statement of mine is typed on the computer installed in DRI office as per my request. On being asked, I state that I can read, speak and write English and Hindi language. I am currently residing at Room No. 46, Sonarika Apartment, B Wing, Fourth Floor, Second Suthar Gali, CP Tank Circle, Girgaon, Mumbai-400004 with my wife and two kid. I state that I did my schooling till 7th class in Seth School, Rajkot and later after moving to Mumbai with my father I appeared in 10th standard from Ambition Achievement Academy, in Girgaon in Home Science, in the year 2000. Aadhar Card No. is 3574 7984 6635 and my PAN Card No. is AGZPJ5445P. My above stated particulars are true and correct.

On being asked I state that after leaving my education as stated above, I started working in my maternal uncle's firm M/s Kuldevi Stainless Steels, Kumharwada, Mumbai till 2008. After that I started working with M/s Rahul Ferromet in Khetwadi, Mumbai till 2009. The I started my own work in M/s Sheetal Industries till 2018, however, this firm is now defunct. From 2018 to 2021, I worked as broker in Steel Market. Later in 2021, I started Numet Alloys (GST No. 27AARFN6816E1ZY) and M/s Numet Alloys LLP (GST NO. 27AAWFN2499Q1ZX) where I and my wife Smt. Nikita Jain (Nikita Bokadia) D/o Shri Narpat Bokadia are partners. I do not have any other firms in my name or in my wife's name.

On being asked about M/s Hi- Tech Stainless World I state that the said firm belongs to Shri Narpat Bokadia, who is also my father-in-law. They import the Stainless Steel Seamless Pipes from China under Advance Authorisation for making perforated Sheets for export purpose.

On being asked about M/s A to Z Metal Cutting Services and M/s A to Z Metal Cutting Works I state that these two firms belong to Shri Rizwan Shah and is located in Kalamboli Steel Market, Mumbai. Shri Narpat Bokadia asked me to find a person for Job Work of imported goods i.e. Stainless Steel Seamless Pipes. I meet Shri Rizwan Shah and finalized the rates to provide job works to M/s Hi-Tech Stainless World.

On being asked about the goods send by M/s Hi Tech Stainless World through e-way bill no. 2018 5527 9562 dated 08.11.2024 issued by Hi Tech Stainless World to A to Z Metal Cutting Services where 19,496 kgs of Stainless Steel Pipes were sent as job work in Truck No. MH 04 KF 7234, I state that these goods were sent under the guise of job work at located at 1495, Road No. 17, Steel Market, Kalamboli -410218 on 08.11.2024.

On being asked whether any job work such as cutting and straightening was done on these 19,496 kgs of Stainless Steel Pipes, I state that as directed by Shri Narpat Bokadia, no such job work was done on said good and these goods were diverted to Plot No. 1776, Kalamboli Steel Market, Road No. 22, Kalamboli-410218 that belongs to Shri Rakesh Suresh Bhandari who handles work of M/s Rely Metalloys Inc and Bhandari Metal & Tubes. For this purpose two e-way

Prashant
19/11/24

bill no. viz. 2518 5661 2617 dated 11.11.2024 for 10120 kgs of Pipe cutting and straightening Phat Mix Size grade 304 and 2118 5661 8936 dated 11.11.2024 for 9376 kgs of Pipe cutting and Straightening Phat Mix Size grade 304 were issued by Hi Tech Stainless World, means total 19,496 kgs (10,120 kgs + 9,376 kgs) which is equal to what it was originally sent to A to Z Metal Cutting Service under the guise of job work in eway bill no. 2018 5527 9562 dated 08.11.2024.

On being asked I state that the direction to divert the said goods were given by Shri Narpat Bokadia to me and I further told Shri Arvind Kumar of M/s A to Z Metal Cutting Services to load the said goods in Truck No. MH 46 BM 8639 on 13.11.2024. The goods were diverted to Plot No. 1776, Kalamboli Steel Market, Road No. 22, Kalamboli-410218. In return I have received Rs. 52 lakhs (Rs. 30 Lakhs, Rs. 15 Lakhs and Rs.7 Lakhs) by cheque in account of M/s Numet Alloys.

On being asked I state that the invoice would have been issued from M/s Numet Alloys for the said amount received. However, till date it has not been issued.

On being asked I state that I am aware that imports of Seamless Stainless Steel Pipes by M/s Hi-Tech Stainless World is without payment of any duty under Advance Authorisation License issued by DGFT. I am also aware that these goods cannot be diverted into local market. These goods were diverted as per Instructions of Shri Narpat Bokadia.

On being asked about Shri Rahul Bokadia, I state that he is son of Shri Narpat Bokadia and he assists him in his day to day work. I have also assisted Shri Narpat Bokadia in import of material from China and further coordination with M/s A to Z Metal Cutting Services.

On being asked I state that I was in China from 09/11/2024 to 16/11/2024. I returned India on 16/11/2024. I will submit the copy of my passport as proof of that in 1-2 days.

On being asked to submit of details of Sales, Purchase, GST Returns, Ewaybills, Bank Statements of Numet Alloys (GST No. 27AARFN6816E1ZY) and M/s Numet Alloys LLP (GST NO. 27AAWFN2499Q1ZX), I state that I request to provide me 2 days time to get all these details and submit the same.

Further, I am voluntarily submitting my mobile phone with details as below:

Sr No.	IMEI No.	Brand/Model/Serial No.	Colour	Sim Card used/ Mobile Number
1.	IMEI 1: 353240104820373 IMEI 2: 353240104995423	Apple iPhone 11 Pro (256GB) MWCN2LL/A C39ZV5JRN6XT	White	9969421971

This statement of mine running into two (02) pages has been voluntarily given by me, which has been typed on my request. I have not been subjected to any pressure, threat, coercion, duress etc. by the recording officer during recording of my statement. None of my religious feelings were hurt during recording of my statement. During the course of record of statement, the behavior of the officer was very cordial. This statement is explained to me in vernacular language to me by officer and finding the same to be true and recorded correctly and as per my say and version. I put my dated signatures on all the pages of my statement. I will appear before you as and when called for.

The above statement of mine has been done very cordially by the officer. None of my religious feelings were hurt during recording of my statement. No threat or coercion has been used during the course of recording of statement.

Prasanta
Prasanta
19/11/2024

Before me:

Satyanarayan Bishnoi
Satyanarayan Bishnoi
Senior Intelligence Officer
19.11.2024



Statement of Shri Prashant Jain, son of Shri Kishanlal Jain, aged 37 years (DOB: 21.10.1987), residing at Room No. 46, Sonarika Apartment, B Wing, Fourth Floor, Second Suthar Gali, CP Tank Circle, Girgaon, Mumbai-400004, Mobile No. – 9969421971 recorded under Section 108 of the Customs Act, 1962 before Senior Intelligence Officer, at the office of Directorate of Revenue Intelligence (DRI), Mumbai Zonal Unit (MZU), Mumbai on 10.12.2024.

In response to earlier summons dated 02.12.2024 for appearance on 03.12.2024, I state that I could not appear before yourself on the said date and have appeared today on 10.12.2024 to give my true, correct and voluntary statement. Before recording of my this statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 and I understand that giving false or fabricated statement is an offence and punishable under Section 229 and 267 of the Bhartiya Nyay Sanhita, 2023 (earlier Section 193 and 228 of the Indian Penal Code, 1860). I understand that my statement can be used as evidence against any person/company under the law time being in force. Knowing my responsibilities, I hereby give my true and correct statement as below:

My name, age and mobile no. as stated above are correct and I am not known by any other name in the society. I have knowledge of computer and this statement of mine is typed on the computer installed in DRI office as per my request. On being asked, I state that I can read, speak and write English and Hindi language. I am currently residing at Room No. 46, Sonarika Apartment, B Wing, Fourth Floor, Second Suthar Gali, CP Tank Circle, Girgaon, Mumbai-400004 with my wife and two kid. I state that I did my schooling till 7th class in Seth School, Rajkot and later after moving to Mumbai with my father I appeared in 10th standard from Ambition Achievement Academy, in Girgaon in Home Science, in the year 2000. Aadhar Card No. is 3574 7984 6635 and my PAN Card No. is AGZPJ5445P. My above stated particulars are true and correct.

On being asked I state that after leaving my education as stated above, I started working in my maternal uncle's firm M/s Kuldevi Stainless Steels, First Sutargali, Mumbai till 2008. After that I started working with M/s Rahul Ferromet in Khetwadi, Mumbai till 2009. Thereafter, I started my own work in M/s Sheetal Industries (my proprietorship firm) till 2018. However, this firm is now defunct. Upon being asked, I state that I got married to Smt. Nikita Bokadia (now Nikita Jain) D/o Shri Narpat Bokadia on 04.03.2017. From 2018 to 2021, I worked as broker in steel market. Later in 2021, I started Numet Alloys (GST No. 27AARFN6816E1ZY) and M/s Numet Alloys LLP (GST No. 27AAWFN2499Q1ZX) where I and my wife Smt. Nikita Jain (Nikita Bokadia) D/o Shri Narpat Bokadia are partners. I do not have any other firms in my name or in my wife's name.

On being asked about M/s Hi- Tech Stainless World, I state that the said firm belongs to Shri Narpat Bokadia, who is also my father-in-law. They import the Stainless Steel Seamless Pipes from China and also export goods made out of it.

Before me
Roopek Kumar
10/12/2024
SIO, DRI


10/12/2024

On being asked about M/s A to Z Metal Cutting Services and M/s A to Z Metal Cutting Works, I state that these two firms belong to Shri Rizwan Shah and is located in Kalamboli Steel Market, Mumbai. Shri Narpat Bokadia asked me to find a person for Job Work of imported goods i.e. Stainless Steel Seamless Pipes. Upon being asked, I state that he had asked me to arrange for job work involving pressing & cutting of these imported stainless steel seamless pipes. I met Shri Rizwan Shah and finalized the rates to provide job works to M/s Hi-Tech Stainless World.

On being asked about the goods sent by M/s Hi Tech Stainless World through E-way Bill No. 2018 5527 9562 dated 08.11.2024 issued by M/s Hi Tech Stainless World to M/s A to Z Metal Cutting Services, I state that 19,496 kgs of Stainless Steel Pipes were sent under the guise of job work in Truck No. MH 04 KF 7234 to premises situated at 1495, Road No. 17, Steel Market, Kalamboli -410218 on 08.11.2024.

On being asked whether any job work such as cutting and straightening was done on these 19,496 kgs of Stainless Steel Pipes, I state that as directed by Shri Narpat Bokadia, no such job work was done on said good and these goods were diverted to Plot No. 1776, Kalamboli Steel Market, Road No. 22, Kalamboli-410218 that belongs to Shri Rakesh Suresh Bhandari who handles work of M/s Rely Metalloys Inc and Bhandari Metal & Tubes. For this purpose two E-way Bill Nos. 2518 5661 2617 dated 11.11.2024 for 10120 kgs of Pipe cutting and straightening Phat Mix Size grade 304 and 2118 5661 8936 dated 11.11.2024 for 9376 kgs of Pipe cutting and Straightening Phat Mix Size grade 304 were issued by M/s Hi Tech Stainless World, means total 19,496 kgs (10,120 kgs + 9,376 kgs) which is equal to what it was originally sent to A to Z Metal Cutting Service under the guise of job work in E-way bill no. 2018 5527 9562 dated 08.11.2024.

On being asked I state that the direction to divert the afore-said goods were given by Shri Narpat Bokadia to me and I further told Shri Arvind Kumar of M/s A to Z Metal Cutting Services to load the said goods in Truck No. MH 46 BM 8639 on 13.11.2024. After loading of the goods in the afore-said truck, I instructed the driver to divert the goods belonging to M/s Hi Tech Stainless World to Plot No. 1776, Kalamboli Steel Market, Road No. 22, Kalamboli-410218. In return an amount of Rs. 52 lakhs (Rs. 30 Lakhs, Rs. 15 Lakhs and Rs.7 Lakhs) was received through RTGS in account of M/s Numet Alloys. I further state that I agree there is an anomaly that for goods pertaining M/s Hi Tech Stainless World (Narpat Bokadia), payment should not have been received in M/s Numet Alloys. I further state that I was planning to issue an invoice of sale of similar goods from M/s Numet Alloys for the said amount received in order to justify the receipt of said payment in my firm. However, till date it has not been issued.

On being asked to submit of details of Sales, Purchase, GST Returns, E-way Bills, Bank Statements of Numet Alloys (GST No. 27AARFN6816E1ZY) and M/s Numet Alloys LLP (GST NO. 27AAWFN2499Q1ZX), I state that I request to provide me 2 days time to get all these details and submit the same.

Upon being asked that why Narpat Bokadia is not joining investigation and also being asked about his whereabouts, I state that I have no knowledge about the same. Upon being also

Before me
Roopesh Kumar
10/12/2024
SIO, DRI



Page 2 of 3

10/12/2024

asked as to who looks after the business of M/s Hi Tech Stainless World, I state that I have no knowledge of the same.

This statement of mine running into three (03) pages has been voluntarily given by me, which has been typed on my request. I have not been subjected to any pressure, threat, coercion, duress etc. by the recording officer during recording of my statement. None of my religious feelings were hurt during recording of my statement. During the course of record of statement, the behavior of the officer was very cordial. This statement is explained to me in vernacular language to me by officer and finding the same to be true and recorded correctly and as per my say and version. I put my dated signatures on all the pages of my statement. I will appear before you as and when called for.

 10/12/2024

(PRASHANT JAIN)
Partner, M/s Numet Alloys & M/s Numet Alloys LLP

The above statement of mine has been done voluntarily by the officer. None of my religious feelings were hurt during recording of my statement. No threat or coercion has been used during the course of recording of statement.

Before me

Roopesh Kumar
10/12/2024

 10/12/2024.

(रूपेश कुमार)
(ROOPESH KUMAR)
वरिष्ठ आसूचना अधिकारी
Senior Intelligence Officer
रा.आ.नि., मुंबई आंचलिक इकाई
DRI, Mumbai Zonal Unit



Statement of Shri Rahul Bokadia, son of Shri Narpat Bokadia, aged 37 years (DOB 30.08.1987), residing at Flat 2702, 27th Floor, Shreepati Towers, A Wing, Pimpalwadi, V P Road Police Station, Mumbai 400004, Mobile No – 9867688530 recorded under Section 108 of the Customs Act, 1962 before Shri Satyanarayan Bishnoi, Senior Intelligence Officer, the Office of Directorate of Revenue Intelligence, Mumbai Zonal Unit, 13, Sir Vithaldas Thackersey Marg, Opp. Patkar Hall, New Marine Lines, Mumbai – 400020 on 10.12.2024.

In response to Court Order dated 07.12.2024 in the case of ABA/0102393/2024, I appear before yourself today i.e. 10.12.2024 to give my true, correct and voluntary statement. Before recording my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 and I understand that giving false or fabricated statement is an offence and punishable under Section 229 and 267 of the Bhartiya Nyay Sanhita, 2023 (earlier Section 193 and 228 of the Indian Penal Code, 1860). I understand that my statement can be used as evidence against any person/company under the law time being in force. Knowing my responsibilities, I hereby give my true and correct statement as below:

My name, age and mobile no. as stated above are correct and I am not known by any other name in the society. I have knowledge of computer and this statement of mine is typed on the computer installed in DRI office as per my request. On being asked, I state that I can read, speak and write English and Hindi language. I state that I did my schooling till 10th standard from B.K.M. High School and 12th from Shydanam College. After that I started doing B. Com which I did not complete. I have not brought any ID such as Aadhar Card or PAN Card and I do not remember their number also. I will produce the same next time. My above stated particulars are true and correct.

On being asked about the work I do, I state that I don't do any work. I am supported by my father financially.

On being asked whereabouts of Shri Narpat Bokadia, I state that I do not know his whereabouts.

On being asked why Shri Narpat Bokadia is not joining investigation and not cooperating, I state that I have no knowledge of the same.

On being asked I state that my father Shri Narpat Bokadia is proprietor of the firm M/s Hi Tech Stainless World. He looks after overall work in the said firm.

On being asked about the work done in M/s Hi Tech Stainless World, I state that I have no knowledge of the work done in said firm as all work is handled by my father Shri Narpat Bokadia.

On being asked about who is handling the matter in M/s Hi Tech Stainless World in absence of Shri Narpat Bokadia, I state that I have no knowledge of the same.

10-12-2024

Rahul. N. Bokadia

On being asked about Shri Prashant Jain, I state that he is husband of my sister Nikita. He assists my father Shri Narpat Bokadia in his work.

On being asked about any past case related to import or export, I state that I and my father have being arrested in past in the case of M/s Metal Port where I was proprietor. My father Shri Narpat Bokadia was arrested in the case of M/s Steel Gems where I was proprietor. My father handled overall work in the said firms.

On being asked in past 2 cases have been booked against Shri Narpat Bokadia who now has started new firm in his name and is doing the diversion of the imported goods in same way as he did in past 2 cases, I state that I wish to not say anything on that.

On being asked about my bank statements, Income Tax Return, firms in my name, I state that my father handles my whole finances and hence these details are available with him. I request to give me 4-5 days time to provide these details.

This statement of mine running into two (02) pages has been voluntarily given by me, which has been typed on my request. I have not been subjected to any pressure, threat, coercion, duress etc. by the recording officer during recording of my statement. None of my religious feelings were hurt during recording of my statement. During the course of record of statement, the behavior of the officer was very cordial. This statement is explained to me in vernacular language as well and finding the same to be true and recorded correctly and as per my say and version I put my dated signatures on all the pages of my statement. I will appear before you as and when called for.

The above statement of mine has been done very cordial by the officer, none of my religious feeling were hurt during recording of my statement further no threat or coercion has been used during the course of recording of statement


Rehd.
(10/12/2024)
Rehd. n. Bishnoi

Before me:


Satyanarayan Bishnoi 10.12.2024
Senior Intelligence Officer



Statement of Shri Rahulkumar Jain, son of Shri Parasmal Jain, aged 29 years (DOB 16.04.1995), residing at Room No. 04, 2nd Floor, New Bhiwandi House, Plot No. 96/96A, August Kranti Marg, Mumbai- 400036, Mobile No - 9920303113 recorded under Section 108 of the Customs Act, 1962 before Shri Satyanarayan Bishnoi, Senior Intelligence Officer, at the Office of Directorate of Revenue Intelligence, Mumbai Zonal Unit, Mumbai on 11.12.2024.

In response to your summons dated 11.12.2024, I appear before yourself today i.e. 11.12.2024 to give my true, correct and voluntary statement. Before recording my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 and I understand that giving false or fabricated statement is an offence and punishable under Section 229 and 267 of the Bhartiya Nyay Sanhita, 2023 (earlier Section 193 and 228 of the Indian Penal Code, 1860). I understand that my statement can be used as evidence against any person/company under the law time being in force. Knowing my responsibilities, I hereby give my true and correct statement as below:

My name, age and mobile no. as stated above are correct and I am not known by any other name in the society. I have basic knowledge of computer and this statement of mine is typed on the computer installed in DRI office as per my request. On being asked, I state that I can read, speak and write Hindi and English languages. I am currently residing at Room No. 04, 2nd Floor, New Bhiwandi House, Plot No. 96/96A, August Kranti Marg, Mumbai- 400036 with my family that includes my wife, father, mother and my younger brother. My Aadhar Card No. is 592178270096, PAN Card is AXHPJ7211N. My email ID is rahuljainn073@gmail.com. My above stated particulars are true and correct.

Q.1 Please tell briefly the nature of work you do?

Ans. I state that I work in Steel Industry. I am proprietor of Kankratna Metal Industries (PAN AXHPJ7211N) located at Shed No 47, Gopancharan Industrial Sopan, Bakrol Bujrang, Ahmedabad, Gujarat, 382430. Another firm, where my father Shri Parasmal Jain is proprietor in M/s Kanak Industries Corporation (PAN AABPJ5826G) located at Shop No. 08, Ratna Sadan, Maruti Mandir Marg, 5th Kumbharwada Corner, Mumbai-400004. We primarily deal in Stainless Steel Scrap material of various grades. Majorly, we import the scrap material and also purchase few from local market also. After sorting and grading we mainly sell it to various manufacturers and few to traders.

Q.2 Do you know persons namely Shri Narpat Bokadia, Shri Rahul Bokadia and Shri Prashant Jain. Please explain your or your related firms' relationship with them, if you know anyone of them?

Ans. I know Shri Narpat Bokadia, Shri Rahul Bokadia and Shri Prashant Jain as they are from steel market located in Kumbharwada, Mumbai. Socially, I have met and seen them at various social gatherings as we are from the same community.

Rahul Jain
11/12/2024

From business perspective, Shri Prashant Jain in the year 2022 come to our office of M/s Kanak Industries Corporation for some inquiry. He has asked for SS Scrap of Grade 304. As per his requirement he asked it in form of sheets of various sizes. He informed that they need this for making perforated sheets. Shri Prashant Jain asked the goods on credit, however, the feedback from market about Shri Prashant Jain's creditworthiness was not good, therefore at that time we did not agree to supply the said material to him.

In the year 2023, Shri Rahul Bokadia who works from their office located at 21/23 Laxmi Niwas, Gr. Floor Office , No.8 2nd Parsiwada, Near V.P. Road Police Station, Mumbai-04, has enquired about the same type of material which Shri Prasant Jain has enquired previous year. We have supplied 7080 Kgs of SS Scrap of Grade 304 to them. I am submitting duly signed copies of Invoice, ewaybill, bank statement and ledger related to that transaction.

Further, I know Shri Narpat Bokadia is father of Shri Rahul Bokadia, however, I have not interacted with him professionally. I don't know the relationship of Shri Prashant Jain with Shri Narpat Bokadia or Shri Rahul Bokadia.

Q.3 On perusal of the submitted documents as above, it appears that you have supplied 7080 Kgs of SS Scrap of Grade 304 to M/s Numet Alloys (GSTN 27AARFN6816E1ZY)? Are you aware that Shri Prashant Jain and his wife Smt. Nikita Jain, who is daughter of Shri Narpat Bokadia, are partners in M/s Numet Alloys?

Ans. I state that for the said supply of goods, I had interacted with Shri Rahul Bokadia and also with Shri Jagdish Gandhi who is their employee and works from office located at 21/23 Laxmi Niwas, Gr. Floor Office , No.8 2nd Parsiwada, Near V.P. Road Police Station, Mumbai-04. Shri Rahul Bokadia finalized the deal and Shri Jagdish Gandhi handled the delivery of the goods. At that time, I was not aware that the said firm belongs to Shri Prashant Jain.

Q.4 Please tell where the said goods were picked and where they were delivered?

Ans. The said goods were loaded from premise of M/s Kanak Industries Corporation located at Shop No. 08, Ratna Sadan, Maruti Mandir Marg, 5th Kumbharwada Corner, Mumbai-400004. The transport was arranged by Shri Jagdish Gandhi. The ewaybill was issued as per details shared by him. As per ewaybill, the address provided to us for delivery was at Plot No. 1423, 1423A, Road No. 26, Villag Kheduk Pad, Kalamboli (KWC), Panvel-410218. Actual place of delivery is know to Shri Jagdish Gandhi or Shri Rahul Bokadia.

Q.5 I am showing you pictures available in Whatsapp chat between you and Shri Prasant Jain listed under Annexure-A? Please explain these?

Ans. The pictures marked as A and B in Annexure-A are shared by Shri Prashant Jain with me for initial enquiry. In response to that I have shared pictures of SS Scarp of Grade 304 in the form of various sizes of sheet available with us to him. Later, he shared pictures of cut pipes and waste pipes and asked to provide the same as Scrap to him. However, as stated above, we have never supplied anything to Shri Prashant Jain. We supplied once to Numet Alloys the same type of Scrap material i.e. SS Scrap of Grade 304 in sheet form as per discussion with Shri Rahul Bokadia.

Q.6 Do you know anything related to M/s Hi Tech Stainless World?

Ans. I have not heard anything about M/s Hi Tech Stainless World.

Q.7 Do you wish to state anything else?

Ans. No, I have nothing more to state.

This statement of mine running into three (03) pages has been voluntarily given by me, which has been typed on my request. I have not been subjected to any pressure, threat, coercion, duress etc. by the recording officer during recording of my statement. None of my religious feelings were hurt during recording of my statement. During the course of record of statement, the behavior of the officer was very cordial. This statement is explained to me in vernacular language to me by officer and finding the same to be true and recorded correctly and as per my say and version. I put my dated signatures on all the pages of my statement. I will appear before you as and when called for.

The above statement of mine has been recorded as per my say. I have not been subjected to any pressure threat coercion duress etc by the recording officer during recording of my statement the behavior of the officer was very cordial

Rahul Kumar
11/12/2024
Rahul Kumar Paramal
Jain.

Before me:

Satyanarayan Bishnoi
Senior Intelligence Officer
11.12.2024

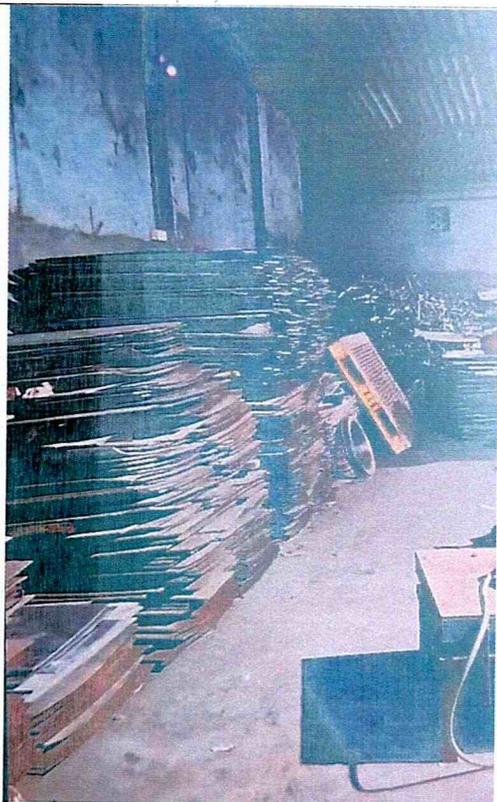
ANNEXURE-A



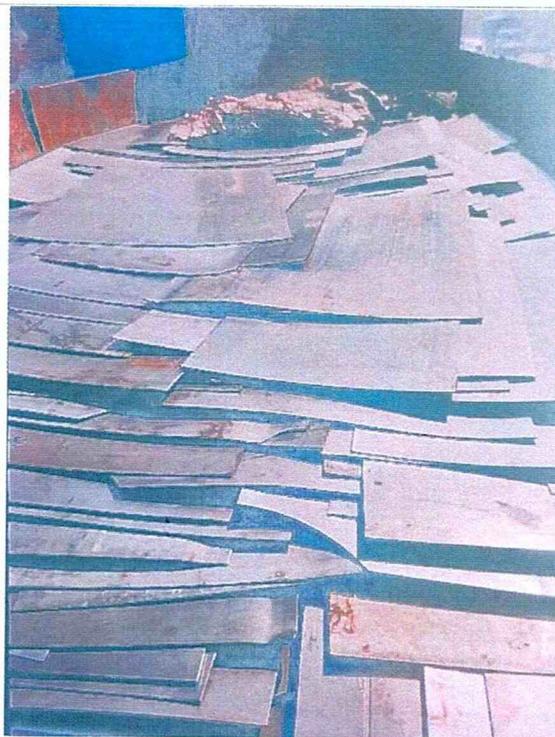
B. Photo Shared by Shri Prashant Jain for enquiry with Shri Rahul Jain



B. Photo Shared by Shri Prashant Jain for enquiry with Shri Rahul Jain



C. Photo of SS Scrap of Grade 304 in sheet form shared by Shri Rahul Jain with Shri Prashant Jain

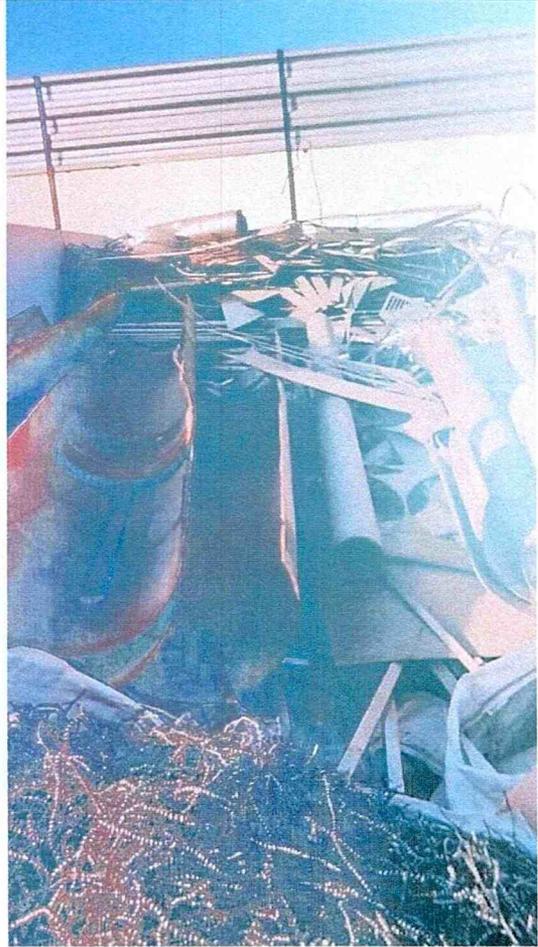


D. Photo of SS Scrap of Grade 304 in sheet form shared by Shri Rahul Jain with Shri Prashant Jain

Rahul Jain
11/2/24



E. Photo of Scrap in cut pipes and scarp pipes form shared by Shri Prashant Jain with Shri Rahul Jain for enquiry.



E. Photo of Scrap in cut pipes and scarp pipes form shared by Shri Prashant Jain with Shri Rahul Jain for enquiry.

Rahul Jain
1112124

॥ श्री आचार्य विजय कनकप्रभसूरीश्वरजी गुरुभ्यो नमः ॥
॥ श्री वैरायमाताजी नमः ॥



KANAK INDUSTRIAL CORPORATION

GSTIN : 27AABPJ5826G1ZT



Importer & Exporter of : FERROUS & NON FERROUS, METAL, STAINLESS STEEL, SHEET, COILS, PIPES & SCRAP



IRN : 46e8759a2a9535d6e23141637b5050fde33-
ccb97699483d761f6706f88af82f2
Ack No. : 122317428624428
Ack Date: 15-Jul-23

KANAK INDUSTRIAL CORPORATION Shop No 8, 105 Ratna Sadan, Maruti Mandir Marg 5th Kumbharwada Corner 2nd Pathan Street, Mumbai - 400004 Tel : 66394493 / 66362103 GSTIN/UIN: 27AABPJ5826G1ZT State Name : Maharashtra, Code : 27 E-Mail : kanakindustrialcorp@gmail.com Consignee (Ship to) NUMET ALLOYS PLOT NO 1423 & 1423A ROAD NO 26, VILLAGE KHEDUK PAD KALAMBOLI (KWC), TALUKA PANVEL RAIGAD-410218 GSTIN/UIN : 27AARFN6816E1ZY State Name : Maharashtra, Code : 27 Contact : 022-79684792 / 9969421971	Invoice No. e-Way Bill No. KIC/072/23-24	Dated 15-Jul-23	
	Delivery Note TRANSPORT ARR. BY BUYER	Mode/Terms of Payment 30 DAYS STRICTLY	Other References
Buyer (Bill to) NUMET ALLOYS PLOT NO.21, OFFICE NO.2, 1ST FLOOR, MANIPAR HOUSE, 1ST PARSIWADA, VP ROAD, GIRGAON, MUMBAI-400004 GSTIN/UIN : 27AARFN6816E1ZY State Name : Maharashtra, Code : 27 Contact : 022-79684792 / 9969421971	Buyer's Order No. BY VERBAL	Dated 15-Jul-23	
	Dispatch Doc No.	Delivery Note Date 15-Jul-23	Destination
	Dispatched through LOCAL	Bill of Lading/LR-RR No.	Motor Vehicle No. MH01DR3955
Terms of Delivery			

Sl. No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S.S. MELTING SCRAP GRADE 304 (25000.0)	72042190	7,080,000 KGS	150.00	KGS	10,62,000.00
					9 %	95,580.00
					9 %	95,580.00
					1 %	12,532.00
						Output -CGST@9%
						Output-SGST@9%
						TCS ON SCRAP SALES @ 1%
						Total
			7,080,000 KGS			12,65,692.00 ₹

Amount Chargeable (in words) **Twelve Lakh Sixty Five Thousand Six Hundred Ninety Two Indian Rupees Only** E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
72042190	10,62,000.00	9%	95,580.00	9%	95,580.00	1,91,160.00
Total	10,62,000.00		95,580.00		95,580.00	1,91,160.00

Tax Amount (in words) : **One Lakh Ninety One Thousand One Hundred Sixty Indian Rupees Only**
 Company's PAN : **AABPJ 5826 G**

Declaration
 Certified that all the particulars shown in the above Tax Invoice are true and correct and that our Registration under Gst Act is valid as on the date of this bill.
 Terms & Conditions : * Subject to MUMBAI Jurisdiction.
 * Goods Once Sold will not be taken back.
 * Our Responsibility ceases as soon as the goods leaves our premises. * Payment within Due Date otherwise 24% p.a. interest will be charged.

Customer's Seal and Signature _____ for KANAK INDUSTRIAL CORPORATION
 Company's Bank Details
 Bank Name : **HDFC BANK (NEW A/C)**
 A/c No. : **50200022600394**
 Branch & IFS Code : **GRANT ROAD & HDFC0000423**
 Authorised Signatory **Rajad**



SUBJECT TO MUMBAI JURISDICTION
 This is a Computer Generated Invoice



Rajad

e-Way Bill



1. e-Way Bill Details

eWay Bill No: 2616 1892 4706 Generated Date: 15/07/2023 11:20 AM Generated By: 27AAB PJ582 6G1ZT
 Valid Upto: 18/07/2023

Mode: Road Approx Distance: 45km

Type: Outward - Supply Document Details: Tax Invoice - KIC/072/23-24 - Transaction type: Bill To - Ship To
 15/07/2023

2. Parties Details

From GSTIN : 27AAB PJ582 6G1ZT KANAK INDUSTRIAL CORPORATION MAHARASHTRA :: Dispatch From :: 105 GROUND FLOOR RATAN SADAN MARUTI MANDIR MARGMUMBAI Mumbai Suburban, MAHARASHTRA-400004	To GSTIN : 27AAR FN681 6E1ZY NUMET ALLOYS MAHARASHTRA :: Ship To :: PLOT NO 1423 1423A ROAD NO 26 VILLAGE KHEDUK PAD KALAMBOLI (KWC) TALUKA PANVEL RAIGAD, MAHARASHTRA-410218
--	--

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
72042190	SS MELTING SCRAP GRADE 304 & SS MELTING SCRAP GRADE 304	7080.00 KGS	1062000.00	9.000+9.000+NE+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
1062000.00	95580.00	95580.00	0.00	0.00	0.00	12532.00	1265692.00

4. Transporter Details

Transporter ID & Name : LOCAL Transporter Doc. No & Date : & 15/07/2023

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi ven. Info (If any)
Road	MH01DR3955	Mumbai Suburban	15/07/2023 11:20 AM	27AABPJ5826G1ZT	-	-



Ranujain

SCALE

20,000 KGS. BRIDGE

24, Sulthaji Street, Deewod Bang, Mumbai
No. 25566 Date 15/7/2013

Lot No. 2555

11. Tare	Kilograms	Grams
12	700	
56	20	
70	80	

Net Weight

Weight Charges Rs.

Sign For BOMEY FAN SCALE

Note: The Company will be responsible for any damage or loss committed inaccuracy. Please check before leaving.

Rahul Jain



M/S. KANAK INDUSTRIAL CORPORATION
 SHOP NO 8 GRD FLR 105 RATNA SADAN
 MARUTI MANDIR MARG
 5TH KUMBHARWADA
 MUMBAI 400004
 MAHARASHTRA INDIA
 JOINT HOLDERS :

Nomination : Registered

Account Branch : GRANT ROAD - MOULANA SHAUKAT ALI ROAD
 Address : NEXT TO NOVELTY THEATRE,
 MOULANA SHAUKAT ALI ROAD,
 GRANT ROAD
 City : MUMBAI 400007
 State : MAHARASHTRA
 Phone no : 18002026161
 OD Limit : 0.00
 Currency : INR
 Email : kanakparas@gmail.com
 Cust ID : 20407461
 Account No : 50200022600394 Imp:ca
 A/C Open Date : 17/12/2016
 Account Status : Regular
 RTGS/NEFT IFSC : HDFC0000423 MICR : 400240056
 Branch Code : 423 Product Code : 863

From : 01/09/2023

To : 30/09/2023

Statement of account

Date	Description	Account No	Debit	Credit	Balance
05/09/23	112994921035/CCAMAKEMYTRIPINDIAPR	0000232488298435		2,159.00	3,999,934.90
05/09/23	RTGS DR-BARB0GULALW-KEMY STEEL-NETBANK, MUM-HDFCR52023090585405540-INV PAY	HDFCR52023090585 405540	500,000.00		3,459,934.90
06/09/23	CBDT/BANK REFERENCE NO:K2324907781035/CI N NO:23090600475806HDFC/ONLINE	0230906150044377		1,175.00	3,458,759.90
06/09/23	NEFT DR-UTIB0002651-DARGANI STEEL PVT LT D-NETBANK, MUM-N249232629279826-INV PAY	N249232629279826	103,166.00		3,355,593.90
06/09/23	99998433997878-TPT-TRANSPOT-N S LOGISTIC S	0000000208169507		15,000.00	3,340,593.90
06/09/23	UPI-MAKE MY TRIP INDIA P-MAKEMYTRIP@HDFC BANK-HDFC0000499-324959842154-PAYMENT RE QUEST FR	0000324959842154		2,192.00	3,338,401.90
07/09/23	EMI 125030083 CHQ SI25030083121 09231250 30083	0000000000000000		24,063.00	3,314,338.90
07/09/23	NEFT DR-UBIN0558401-RAVENDRA KUMAR DWIVE DI-NETBANK, MUM-N250232631332631-SALERY AUGUST	N250232631332631	3,000.00		3,311,338.90
07/09/23	NEFT CR-UTIB0002622-SHREE KRISHNA PIPE F ITTING-KANAK INDUSTRIAL CORPORATION-AXOM B32508531791	AXOMB32508531791		200,000.00	3,511,338.90
08/09/23	FT - CR - 50200027262957 - RIYA STEEL IN DIA	0000000000001110		788,286.00	4,299,624.90
08/09/23	UPI-AIR INDIA BILLDESK-AIRINDIA.BILLDESK @HDFCBANK-HDFC0000499-325163992821-AIRIN DIA	0000325163992821		6,300.00	4,293,324.90
08/09/23	CHQ DEP MICR 08-MUM CLG - MICR CLG - MUM KALPESH PIPE FITTING AND MFGH CO :KOTA K MAHINDRA BANK	000000000000588		98,943.00	4,392,267.90
08/09/23	RTGS CR-BMCR0000012-NUMET ALLOYS-KANAK I NDUSTRIAL CORPORATION-BMCR520230908000 0323	BMCR52023090800 000323		400,000.00	4,792,267.90
09/09/23	NEFT CR-KKKBK000958-SHREE KRISHNA PIPE F	KKKBK23252876613		37,837.00	4,830,104.90

HDFC BANK LIMITED

*Closing balance includes funds earmarked for hold and uncleared funds

Contents of this statement will be considered correct if no error is reported within 30 days of receipt of statement. The address on this statement is that on record with the Bank as of the day of requesting this statement.

State account branch GSTIN:27AAAC12702H1Z0

HDFC Bank GSTIN number details are available at <https://www.hdfcbank.com/personal/making-payments/online-tax-payment/goods-and-service-tax>

Registered Office Address: HDFC Bank House, Senapati Bapat Marg, Lower Parel, Mumbai 400013

Rahuljald



We understand your world

M/S. KANAK INDUSTRIAL CORPORATION
 SHOP NO 8 GRD FLR 105 RATNA SADAN
 MARUTI MANDIR MARG
 5TH KUMBHARWADA
 MUMBAI 400004
 MAHARASHTRA INDIA
 JOINT HOLDERS

Nomination Registered

Account Branch : GRANT ROAD - MOULANA SHAUKAT ALI ROAD
 Address : NEXT TO NOVELTY THEATRE,
 MOULANA SHAUKAT ALI ROAD,
 GRANT ROAD
 City : MUMBAI 400007
 State : MAHARASHTRA
 Phone no. : 18002026161
 UD Limit : 0.00
 Currency : INR
 Email : kanakparas@gmail.com
 Cust ID : 20407461
 Account No : 50200022600394 Imperia
 A/C Open Date : 17/12/2016
 Account Status : Regular
 RTGS/NEFT IFSC : HDFC0000423 MICR : 400240056
 Branch Code : 423 Product Code : 863

From : 01/09/2023

To : 30/09/2023

Statement of account

15/09/23	UPI-CBDT-CBDT.PAYU@HDFCBANK-HDFC0000499-325881083049-UPI TRANSACTION	0000325881083049	15/09/23	5,460.00		526,601.17
15/09/23	UPI-CBDT-CBDT.PAYU@HDFCBANK-HDFC0000499-325881093815-UPI TRANSACTION	0000325881093815	15/09/23	1,105.00		525,496.17
15/09/23	FT - CR - 50200071504150 - VINAYAK STEEL IMPEX	0000000000000311	15/09/23		300,000.00	825,496.17
15/09/23	50200046176972-TPT-P-KANAKRATNA METAL INDUSTRIES	0000000289601316	15/09/23	100,000.00		725,496.17
15/09/23	CBDT/BANK REFERENCE NO:K2325808615264/CIN NO 23091500473053HDFC/ONLINE	0230915170022747	15/09/23	200,000.00		525,496.17
15/09/23	RTGS CR-BMCR0000012-NUMET ALLOYS-KANAK INDUSTRIAL CORPORATION-BMCR5202309150000323	BMCR520230915000323	15/09/23		250,000.00	775,496.17
15/09/23	99998433997878-TPT-TRANSPORT-N S LOGISTI CS	0000000290285897	15/09/23	36,296.00		739,200.17
16/09/23	UPI-UBER INDIA SYSTEMS P-UBERRIDES@HDFCBANK-HDFC0000499-325915468105-UBERRIDE	0000325915468105	16/09/23	1.00		739,199.17
16/09/23	UPI-UBER INDIA SYSTEMS P-UBERRIDES@HDFCBANK-HDFC0000240-325984152697-CHARGE ADJUSTMENT	0000325984152697	16/09/23		1.00	739,200.17
16/09/23	124246674/BHARATKOSH	0000232594091590	16/09/23	500.00		738,700.17
16/09/23	IMPS-325922197283-YES IMPEX-KKKB-XXXXXX9514-RTN	0000325922197283	16/09/23	44.00		738,656.17
18/09/23	GST/BANK REFERENCE NO: R2326147214503/CIN NO: HDFC23092700401131	0230918270095856	18/09/23	50,459.00		688,197.17
20/09/23	06262000007555-TPT-PURCHASE-PRATHAM STEEL INDUSTRIES	0000000457394278	20/09/23		200,000.00	888,197.17
20/09/23	KQUXY4EEBJZKDOGXC/PAYUJIJOCOM	0000232635541240	20/09/23	666.00		887,531.17
20/09/23	06262000007555-TPT-PURCHASE-PRATHAM STEEL INDUSTRIES	0000000115737585	20/09/23		400,000.00	1,287,531.17
20/09/23	50200046176972-TPT-TRF-KANAKRATNA METAL INDUSTRIES	0000000469042687	20/09/23		1,400,000.00	2,687,531.17

HDFC BANK LIMITED

*Closing balance includes funds earmarked for hold and unclaimed funds.

Contents of this statement will be considered correct if no error is reported within 30 days of receipt of statement. The address on this statement is that on record with the Bank as at the date of requesting this statement.

State account branch GSTN: 27AAACH2702H120

HDFC Bank GSTIN number details are available at <https://www.hdfcbank.com/personal/making-payments/online-tax-payment/goods-and-service-tax>

Registered Office Address: HDFC Bank House, Senapati Bapat Marg, Lower Parel, Mumbai 400013

Rahul Jain



M/S. KANAK INDUSTRIAL CORPORATION
 SHOP NO 8 GRD FLR 105 RATNA SADAN
 MARUTI MANDIR MARG
 5TH KUMBHARWADA
 MUMBAI 400004
 MAHARASHTRA INDIA
 JOINT HOLDERS :

Nomination : Registered

Account Branch : GRANT ROAD - MOULANA SHAUKAT ALI ROAD
 Address : NEXT TO NOVELTY THEATRE,
 MOULANA SHAUKAT ALI ROAD,
 GRANT ROAD
 City : MUMBAI 400007
 State : MAHARASHTRA
 Phone no. : 18002026161
 OD Limit : 0.00
 Currency : INR
 Email : kanakparas@gmail.com
 Cust ID : 20407461
 Account No : 50200022600394 Imperia
 A/C Open Date : 17/12/2016
 Account Status : Regular
 RTGS/NEFT IFSC : HDFC0000423 MICR : 400240056
 Branch Code : 423 Product Code : 863

From : 01/09/2023

To : 30/09/2023

Statement of account

Date	Description	Account No	Date	Debit	Credit	Balance
20/09/23	RTGS DR-ICIC0001233-KANAK INDUSTRIAL CORPORATION-NETBANK, MUM-HDFCR52023092089193645-TRF	HDFCR52023092089193645	20/09/23	2,000,000.00		687,531.17
20/09/23	NEFT CR-BARB0VPROAD-J K SALES CORPORATION-N-KANAK INDUSTRIAL CORPORATION-BARBU23263120736	BARBU23263120736	20/09/23		200,000.00	887,531.17
21/09/23	50200027993974-TPT-PRO10S12599-INOX SHIP PING AGENCIES INDIA PVT LTD	0000000187319456	21/09/23	22,040.00		865,491.17
21/09/23	50200046176972-TPT-T-KANAKRATNA METAL INDUSTRIES	0000000188596360	21/09/23		1,000,000.00	1,865,491.17
21/09/23	RTGS CR-MAHB0000067-MASTER AKSHAT KISHOR SHAH-KANAK INDUSTRIAL CORPORATION-MAHBR52023092115439921	MAHBR52023092115439921	21/09/23		2,500,000.00	4,365,491.17
21/09/23	IMPS-326416305432-MAHALAXMI STEEL INDI-DFB-XXXXXXX6063-IMPSTXN	0000326416305432	21/09/23		500,000.00	4,865,491.17
21/09/23	RTGS DR-ICIC0001233-KANAK INDUSTRIAL CORPORATION-NETBANK, MUM-HDFCR52023092189469122-TRF	HDFCR52023092189469122	21/09/23	4,150,000.00		715,491.17
21/09/23	IMPS-326416310684-MAHALAXMI STEEL INDI-DFB-XXXXXXX6063-IMPSTXN	0000326416310684	21/09/23		6,146.00	721,637.17
22/09/23	REP-RAZPIRCTIP-MCSFVCBYIDEQFZ-15/9/23	0000000000000000	22/09/23		770.00	722,407.17
22/09/23	KQUXY7UIAJZ2HNORCA/PAYUIRCTC	0000232656888309	22/09/23	872.20		721,534.97
22/09/23	RTGS CR-BMCB0000012-NUMET ALLOYS-KANAK INDUSTRIAL CORPORATION-BMCBR52023092200000309	BMCBR52023092200000309	22/09/23		250,000.00	971,534.97
22/09/23	NEFT CR-BARB0VPROAD-J K SALES CORPORATION-N-KANAK INDUSTRIAL CORPORATION-BARBW23265757650	BARBW23265757650	22/09/23		300,000.00	1,271,534.97
22/09/23	NEFT CR-BARB0VPROAD-J K SALES CORPORATION-N-KANAK INDUSTRIAL CORPORATION-BARBW23265942635	BARBW23265942635	22/09/23		108,605.00	1,380,139.97
22/09/23	NEFT CR-ICIC0SF0002-AMRAT STEEL-KANAK IN	00033757835641DC	22/09/23		300,000.00	1,680,139.97

HDFC BANK LIMITED

*Closing balance includes funds earmarked for hold and uncleared funds

Contents of this statement will be considered correct if no error is reported within 30 days of receipt of statement. The address on this statement is that on record with the Bank as at the day of requesting this statement.

State account branch GSTIN:27AAAC12702H1Z0

HDFC Bank GSTIN number details are available at <https://www.hdfcbank.com/personal/making-payments/online-tax-payment/goods-and-service-tax>.

Registered Office Address: HDFC Bank House, Senapati Bapat Marg, Lower Parcel, Mumbai 400013

Rahujain

HDFC BANK

We understand your world

M/S. KANAK INDUSTRIAL CORPORATION
 SHOP NO 8 GRD FLR 105 RATNA SADAN
 MARUTI MANDIR MARG
 5TH KUMBHARWADA
 MUMBAI 400004
 MAHARASHTRA INDIA
 JOINT HOLDERS :

Nomination : Registered

Account Branch : ORANT ROAD - MOULANA SHAUKAT ALI ROAD
 Address : NEXT TO NOVELTY THEATRE,
 MOULANA SHAUKAT ALI ROAD,
 ORANT ROAD
 City : MUMBAI 400007
 State : MAHARASHTRA
 Phone no. : 18002026161
 OD Limit : 0.00
 Currency : INR
 Email : kanakparas@gmail.com
 Cust ID : 20407461
 Account No : 50200022600394 Imperia
 A/C Open Date : 17/12/2016
 Account Status : Regular
 RTGS/NEFT IFSC: HDFC0000423 MICR : 400240056
 Branch Code : 423 Product Code : 863

From : 01/10/2023

To : 31/10/2023

Statement of account

18/10/23	HGABP16DCE0178991260-TORRENTPOWER-BILLPA -50200026202917	0000000103357870	18/10/23	1,170.00	
18/10/23	IMPS-329121558117-GURUKRUPAPIPEFITTING-B ARB-XXXXXXXXXX1893-GURUKRUPA	0000329121558117	18/10/23		250,000.00
19/10/23	50200046176972-TPT-TRF-KANAKRATNA METAL INDUSTRIES	0000000113421582	19/10/23		500,000.00
19/10/23	RTGS CR-BKID0000200-H R STEEL CORPORATIO N-KANAK INDUSTRIAL CO-BKIDR52023101900318 767	BKIDR52023101900 318767	19/10/23		872,621.00
19/10/23	RTGS DR-ICIC0000348-DIVYA ALLOYS-NETBANK , MUM-HDFCR52023101996975532-INV PAY	HDFCR52023101996 975532	19/10/23	500,000.00	
19/10/23	50200010258281-TPT-INV PAY-BHAVYADEEP IM PEX	0000000114795577	19/10/23	500,000.00	
19/10/23	NEFT CR-ICIC05F0002-MICROTECH STAINLESS- KANAK INDUSTRIAL CORPORATION-34072811401 DC	00034072811401DC	19/10/23		200,000.00
19/10/23	59209773818384-TPT-INV PAY-J P STEEL AND ALLOYS	0000000120608259	19/10/23	500,000.00	
19/10/23	NEFT DR-ICIC0001233-KANAK INDUSTRIAL COR PORATION-NETBANK, MUM-N292232697047636-T RF	N292232697047636	19/10/23	16,000.00	
19/10/23	RTGS CR-BMCB0000012-NUMET ALLOYS-KANAK I NDUSTRIAL CORPORATION-BMCBR5202310190000 0354	BMCBR52023101900 000354	19/10/23		350,000.00
19/10/23	50200007264931-TPT-INV PAY-CHANDRAMANI O VERSEAS	0000000125362002	19/10/23	307,280.00	
20/10/23	NEFT DR-GBCB0000016-MANOHAR N NAIK VASAN T N NAIK-NETBANK, MUM-N293232697692631-O FFICE RENT	N293232697692631	20/10/23	3,069.00	
20/10/23	50200010258281-TPT-INV PAY-BHAVYADEEP IM PEX	0000003534084272	20/10/23	500,000.00	
20/10/23	RTGS CR-BARB0GULALW-PARMESHWAR	BARBR52023102000	20/10/23		202,051.00

HDFC BANK LIMITED

*Closing balance includes funds earmarked for hold and uncleared funds

Contents of this statement will be considered correct if no error is reported within 30 days of receipt of statement. The address on this statement is that on record with the Bank as at the day of request of this statement.

State account branch GSTN:27AAACH12702H1Z0

HDFC Bank GSTIN number details are available at <https://www.hdfcbank.com/personal/making-payments/online-tax-payment/conditions>

Rahul Jain

KANAK INDUSTRIAL CORPORATION
Shop No 8, 105 Ratna Sadan, Maruti Mandir Marg
5th Kumbharwada Corner, Mumbai - 400004

NUMET ALLOYS

Ledger Account

PLOT NO.21, OFFICE NO.2, 1ST FLOOR,
MANIPAR HOUSE, 1ST PARSIWADA,
VP ROAD, GIRGAON, MUMBAI-400004

1-Apr-19 to 11-Dec-24

Date	Particulars	Vch Type	Vch No.	Debit	Credit
15-Jul-23	To GST SALES 18%	Sales	KIC/072/23-24	12,65,692.00	
8-Sep-23	By HDFC BANK (NEW A/C)	Receipt			4,00,000.00
15-Sep-23	By HDFC BANK (NEW A/C)	Receipt			2,50,000.00
22-Sep-23	By HDFC BANK (NEW A/C)	Receipt			2,50,000.00
19-Oct-23	By HDFC BANK (NEW A/C)	Receipt			3,50,000.00
				12,65,692.00	12,50,000.00
By	Closing Balance				15,692.00
				12,65,692.00	12,65,692.00

Ranjit



e-Way Bill System

सत्यमेव जयते

1. E-WAY BILL Details

eWay Bill No: 2616 1892 4708	Generated Date: 15/07/2023 11:20 AM	Generated By: 27AAB PJ582 6G1ZT Valid Upto: 16/07/2023
Mode: Road	Approx Distance: 45km	
Type: Outward - Supply	Document Details: Tax Invoice - KIC/072/23-24 - 15/07/2023	Transaction type: Bill To - Ship To

2. Address Details

From GSTIN : 27AAB PJ582 6G1ZT KANAK INDUSTRIAL CORPORATION MAHARASHTRA :: Dispatch From :: 105 GROUND FLOOR RATAN SADAN MARUTI MANDIR MARGMUMBAI Mumbai Suburban, MAHARASHTRA-400004	To GSTIN : 27AAR FN681 6E1ZY NUMET ALLOYS MAHARASHTRA :: Ship To :: PLOT NO 1423 1423A ROAD NO 26 VILLAGE KHEDUK PAD KALAMBOLI (KWC) TALUKA PANVEL RAIGAD, MAHARASHTRA-410218
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3. Goods Details

HSN Code	Product Description	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess)
72042190	SS MELTING SCRAP GRADE 304	7080.00 KGS	1062000.00	9.000+9.000+NA+0.000

Tot. Tax'ble Amt ` 1062000.00 CGST Amt ` 95580.00 SGST Amt ` 95580.00 IGST Amt ` 0.00 CESS Amt ` 0.00 CESS Non.Advol Amt ` 0.00

Other Amt ` 0.00 Total Inv. Amt ` 1265692.00

4. Transportation Details

Transporter ID & Name : LOCAL	Transporter Doc. No & Date : & 15/07/2023
--------------------------------------	--

5. Vehicle Details

Vehicle No	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh. Info (If any)	Updated Reason
MH01DR3955	Mumbai Suburban	15-07-2023 11:20 AM	KANAKPARAS	-	-	

Rohit Jald
11/21/24

261618924708

Go



(Latest time reported from the Fastag system : 11-12-2024 17:46:59)

Details of Eway-bill

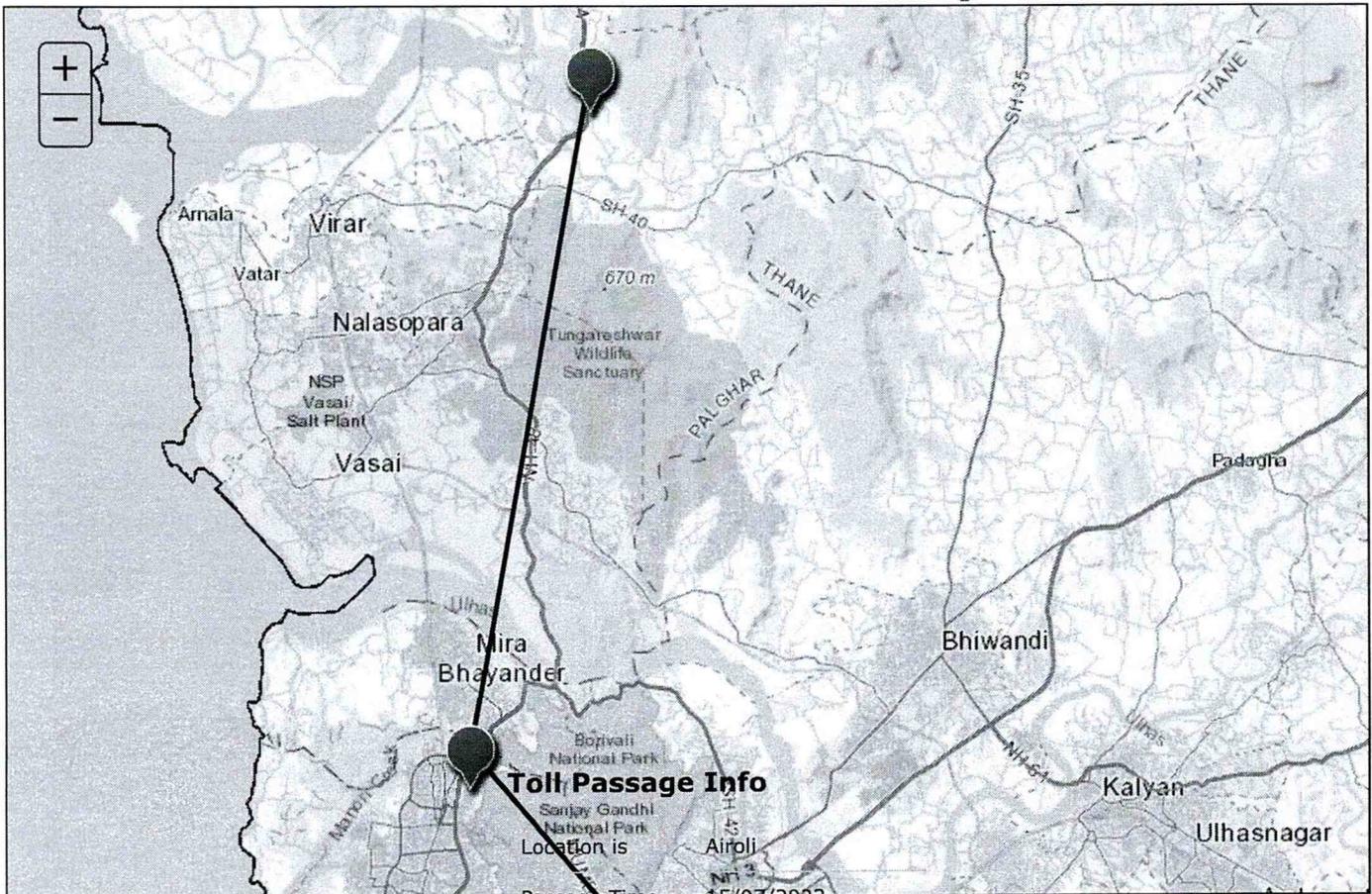
No Record Available

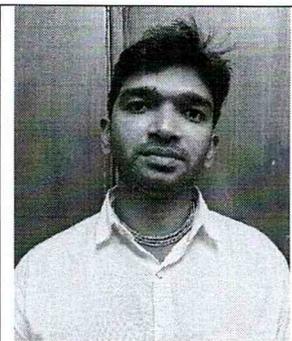
Vehicles entered for the E-way bill [Part B details of only Road are considered]

Vehicle No.	Vehicle details entry date in EWB	Next vehicle details entry date in EWB(if any)
MH01DR3955	15/07/2023 11:20:00	NA

Toll Details passed by Vehicle

Sl no	Toll Plaza	Direction	Date/Time	State
T1	Airoli	South	15/07/2023 12:59:45	MAHARASHTRA
T2	Airoli	North	15/07/2023 17:58:45	MAHARASHTRA
T3	Dahisar	South	16/07/2023 07:32:01	MAHARASHTRA
T4	Khaniwade Toll Plaza	North	16/07/2023 08:30:19	MAHARASHTRA
T5	Khaniwade Toll Plaza	South	16/07/2023 16:23:29	MAHARASHTRA
T6	Dahisar	North	16/07/2023 17:45:03	MAHARASHTRA

Details of Tolls Passed by Vehicle in Bharath Map



Statement of Shri Mohan Prajapati, son of Shri Kishnaram Manaramji Prajapati, aged 38 years (DOB 11.12.1987), residing at Flat No. 2706, 27th Floor, Chandan Signature, 2nd Suthar Gali, Near Madhu Bagh, Girgoan, Mumbai- 400004, Mobile No - 9323552462 recorded under Section 108 of the Customs Act, 1962 before Shri Satyanarayan Bishnoi, Senior Intelligence Officer, at the Office of Directorate of Revenue Intelligence, Mumbai Zonal Unit, Mumbai on 06.01.2025.

In response to your summons dated 06.01.2025, I appear before yourself today i.e. 06.01.2025 to give my true, correct and voluntary statement. Before recording my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 and I understand that giving false or fabricated statement is an offence and punishable under Section 229 and 267 of the Bhartiya Nyay Sanhita, 2023 (earlier Section 193 and 228 of the Indian Penal Code, 1860). I understand that my statement can be used as evidence against any person/company under the law time being in force. Knowing my responsibilities, I hereby give my true and correct statement as below:

My name, age and mobile no. as stated above are correct and I am not known by any other name in the society. I have basic knowledge of computer and this statement of mine is typed on the computer installed in DRI office as per my request. On being asked, I state that I can read, speak and write Hindi and English languages. I am currently residing at with my family that includes my wife, father, mother and family of younger brothers. My Aadhar Card No. is 9277 4665 8478 , PAN Card is ARGPP4016N. My email ID is ramdevsteelengg@gmail.com. My above stated particulars are true and correct.

Q.1 Please tell briefly the nature of work you do?

Ans. I state that I work in Steel Industry. I am proprietor of M/s Ramdev Steel Engineering (GSTIN 27ARGPP4016N1ZG) located at 35, 2nd Floor, 51 Dhobi Building, 3rd Kumbharwada, Opposite Durgadevi Udyan, Mumbai-400004. I primarily deal in trading of various Steel Products such as Steel Scrap, Pipes, Plates, Sheets, Valves, Angles, Flanges etc. material of various grades.

Q.2 Do you know persons namely Shri Narpat Bokadia, Shri Rahul Bokadia and Shri Prashant Jain. Please explain your or your firms' relationship with them, if you know anyone of them?

Ans. I know Shri Prashant Jain who is owner of M/s Numet Alloys (GSTN 27AARFN6816E1ZY) who also deals in various steel products. In steel Industry, we have various whatsapp group where enquiries are placed by various prospective buyers and sellers. In the year 2023, in one of such whatsapp groups, Shri Prashant Jain had enquired about Stainless Steel Scrap in the form of Sheet/Pataa of Grade 304 and 316. Based on that enquiry, I connected with Shri Prashant Jain to finalise the deal.

During our discussion with Shri Prashant Jain, he informed me that his father-in-law Shri Narpat Bokadia have export business where they use these sheets to punch various holes in these

sheets of various shapes and designs. He said that these Stainless Sheet Strips of Grade 304/316 would be used for that purpose to make perforated sheets. He further said that his father-in-law Shri Narpat Bokadia export these sheets and the remains of the holes that are punched are sold as scrap. Therefore, I only know that Shri Narpat Bokadia is father-in-law of Shri Prashant Jain who is engaged in export business. I do not know Shri Rahul Bokadia.

Q.3. Please provide the details of the sales made to Shri Prashant Jain to the firms associated with him?

Ans. As stated above, at that time I had a stock of Stainless Sheet Strips of Grade 304 of various sizes such as 3 mm 4 mm etc which are in the form of cut pieces of sheets in strips forms which is sold as SS Melting Scrap. After finalization of the deal and rates, I agreed to supply the goods to Shri Prashant Jain's firm M/s Numet Alloys (GSTN 27AARFN6816E1ZY). The said lot was sold to him under three invoices as detailed under Table-01. The said lot was sold as Stock Transfer, means all the arrangements to take the goods were made by Shri Prashant Jain. Shri Prashant Jain had taken delivery of the said goods and arranged the transport, so I don't know where the said goods were taken.

Table-01

Sr. No.	Invoice	Quantity (Kgs)	Description of Goods as per Invoice	Remarks	Amount (In Rs.)
1.	RSE/191/2023-24 dated 05.08.2023	25,130	SS Melting Scrap	Stainless Sheet Strips of Grade 304 of various sizes	35,58,408
2.	RSE/192/2023-24 dated 05.08.2023	25,115	SS Melting Scrap	Stainless Sheet Strips of Grade 304 of various sizes	35,56,284
3.	RSE/421/2023-24 dated 29.11.2023	10,472	SS Melting Scrap	Stainless Sheet Strips of Grade 304 of various sizes	16,06,405
Total		60,717			87,21,097

Further, in the month of January, 2024 I have sold a lot to him under two invoices as detailed under Table-02.

Table-02

Sr. No.	Invoice	Quantity (Kgs)	Description of Goods as per Invoice	Remarks	Amount (In Rs.)
1.	RSE/497/2023-24 dated 08.01.2024	9,480	SS Melting Scrap	Stainless Sheet Strips of Grade 304 of various sizes	14,16,968
2.	RSE/510/2023-24 dated 12.01.2024	3,860	SS Melting Scrap	Stainless Sheet Strips of Grade 304 of various sizes	5,71,710
Total		13,340			19,88,678

In total, I have sold 74,057 Kgs of Stainless Sheet Strips of Grade 304 of various sizes as SS Melting Scrap of total invoice value of Rs.1,07,09,775/- to M/s Numet Alloys. I am submitting duly signed copies of Invoices, ewaybill, bank statements and ledger related to these transactions.

M. Rajan
6/01/2025

Q.4. On perusal of the submitted documents as above, it appears that there is no awaybill of goods supplied by you to Shri Prashant Jain to his firm M/s Numet Alloys as mentioned in Table-01 above? What do you have to say to that.

Ans. The said goods was sold as stock transfer to Shri Prashant Jain as he insisted that he will take the delivery of the goods from our godown in Kalamboli and he himself would make the arrangement of transport. Therefore, I have not raised any awaybills for same.

Q.5 Please tell where the said goods were picked and where they were delivered?

Ans. The said goods as mentioned in both Tables i.e. 1 & 2 above, were loaded from godown premise of M/s Ramdev Steel Engineering located at Plot No. 1506. Steel Market, Kalamboli, Maharashtra- 410218. The transport was arranged by Shri Prashant Jain, so I don't know where the said goods were sent. The invoices and e-waybills were issued as per details shared by Shri Prashant Jain.

Q.6 I am showing you pictures of the perforated sheets made by the firm of Shri Narpat Bokadia who is father-in-law of Shri Prashant Jain that is marked as Annexure-A. Can you please tell whether these perforated sheets are made from the material sold by you to Shri Prasant Jain to his firm M/s Numet Alloys?

Ans. Yes, these perforated sheets can be made from the material that is supplied to Shri Prashant Jain. In fact, Shri Prashant Jain has told me that the said material will be used by his father-in-law Shri Narpat Bokadia to made these perforated Sheets for export purpose.

Q.7 Do you wish to state anything else?

Ans. No, I have nothing more to state.

This statement of mine running into three (03) pages has been voluntarily given by me, which has been typed on my request. I have not been subjected to any pressure, threat, coercion, duress etc. by the recording officer during recording of my statement. None of my religious feelings were hurt during recording of my statement. During the course of record of statement, the behavior of the officer was very cordial. This statement is explained to me in vernacular language to me by officer and finding the same to be true and recorded correctly and as per my say and version. I put my dated signatures on all the pages of my statement. I will appear before you as and when called for.

The above statement of mine has been recorded as per my say. I have not been subjected to any pressure threat coercion duress etc. by the recording officer during recording of my statement the behaviour of the officer was very cordial.

M. Prajapati
6/01/2025

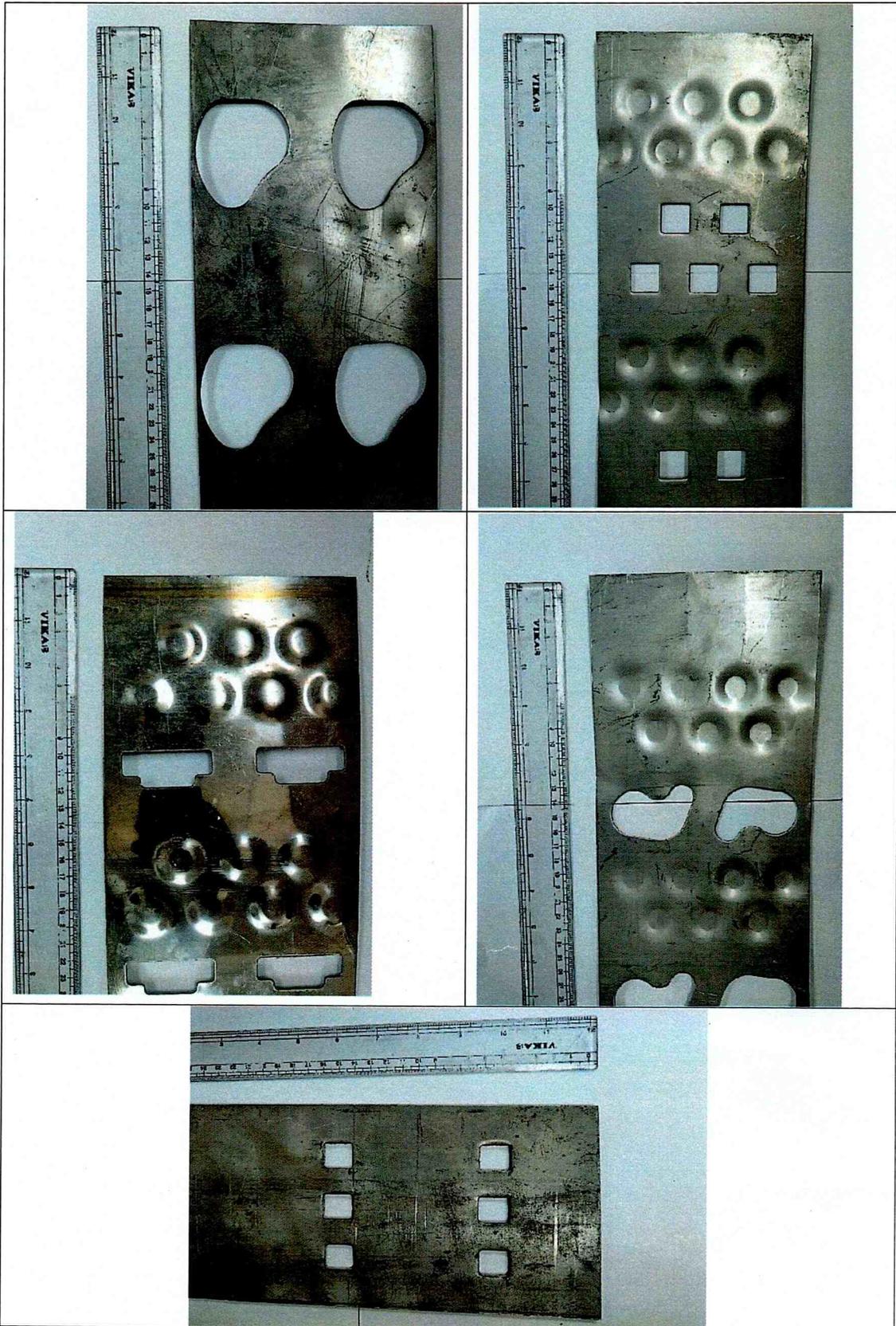
Mohan Kishnaram Prajapati

Prop. Ramdev Steel Engineering
9323552462

Before me:

Satyam Bishnoi
Satyanarayan Bishnoi
Senior Intelligence Officer
06-01-2025

ANNEXURE-A



M. K. Kalyan
6/01/2005

RAMDEV STEEL ENGINEERING (new)

35, 2ND FLOOR, 51 DHOBI BLDG.,
3RD KUMBHARWADA, OPP. DURAGADEV
UDYAN, MUMBAI - 400004

NUMET ALLOYS

Ledger Account

OFFICE: PLOT NO-21, OFF NO.- 2,1st FLOOR,
MANIPAR HOUSE 1ST PARSIWADA, V.P ROAD,
GIRGAON, MUMBAI - 400004

1-Apr-23 to 31-Mar-25

Page 1

Date	Particulars	Vch Type	Vch No.	Debit	Credit
5-Aug-23	To LOCAL C/S GST NET SALE @18%	Sales	RSE/191/2023-24	35,58,408.00	
	To LOCAL C/S GST NET SALE @18%	Sales	RSE/192/2023-24	35,56,284.00	
	To TCS PAYABLE ON SALES	Debit Note	4	2,115.00	
22-Aug-23	By ICICI BANK	Receipt	203		35,58,408.00
28-Aug-23	By ICICI BANK	Receipt	208		35,56,284.00
29-Nov-23	To LOCAL C/S GST NET SALE @18%	Sales	RSE/421/2023-24	16,06,405.00	
	To TCS PAYABLE ON SALES	Debit Note	10	1,609.00	
16-Dec-23	By ICICI BANK	Receipt	373		16,06,405.00
8-Jan-24	To LOCAL C/S GST NET SALE @18%	Sales	RSE/497/2023-24	14,16,968.00	
	To TCS PAYABLE ON SALES	Debit Note	14	1,417.00	
12-Jan-24	To LOCAL C/S GST NET SALE @18%	Sales	RSE/510/2023-24	5,71,710.00	
	To TCS PAYABLE ON SALES	Debit Note	15	572.00	
1-Feb-24	By ICICI BANK	Receipt	439		5,71,710.00
2-Feb-24	By ICICI BANK	Receipt	440		14,16,968.00
				1,07,15,488.00	1,07,09,775.00
	By Closing Balance				5,713.00
				1,07,15,488.00	1,07,15,488.00

Mohan Kishnaram Prajapati

M Prajapati

6/01/2025

TAX INVOICE

e-Invoice



IRN : 605da3853d11556d5a940c28e2e4b4ea05126dfdc6ec-315178b48e7c9e95a197
 Ack No. : 122317683285310
 Ack Date : 5-Aug-23

RAMDEV STEEL ENGINEERING (new) 35, 2ND FLOOR, 51 DHOBI BLDG., 3RD KUMBHARWADA, OPP. DURAGADEV UDYAN, MUMBAI - 400004 GSTIN/UIN: 27ARGPP4016N1ZG State Name : Maharashtra, Code : 27 E-Mail : ramdevsteelengg@gmail.com	Invoice No. e-Way Bill No.	Dated
	RSE/191/2023-24	5-Aug-23
Consignee (Ship to) NUMET ALLOYS GODOWN ADD: PLOT NO.1423 & 1423A, ROAD NO. 26, VILLAGE KHEDUK PADA, KALAMBOLI (KWC) TALUKA-PANVEL, DIST- RAIGAD, 410218 GSTIN/UIN : 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Delivery Note	Mode/Terms of Payment
	Reference No. & Date.	Other References
Buyer (Bill to) NUMET ALLOYS OFFICE: PLOT NO-21, OFF NO.- 2,1st FLOOR, MANIPAR HOUSE 1ST PARSIWADA, V.P ROAD, GIRGAON, MUMBAI - 400004 GSTIN/UIN : 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Buyer's Order No.	Dated
	Dispatch Doc No.	Delivery Note Date
Dispatched through		Destination
Terms of Delivery STOCK TRANSFER SUPPLY DIRECTLY SEND MATERIAL TO BUYERS GOWDOWN		

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Disc. %	Amount
1	SS MELTING SCRAP - 72042190	72042190	25,130.000 KG	120.00	KG		30,15,600.00
	CENTRAL TAX @9%				9 %		2,71,404.00
	STATE TAX @9%				9 %		2,71,404.00
Total			25,130.000 KG				₹ 35,58,408.00

Amount Chargeable (in words) E. & O.E

INR Thirty Five Lakh Fifty Eight Thousand Four Hundred Eight Only

HSN/SAC	Taxable Value	Central Tax		State Tax		Total
		Rate	Amount	Rate	Amount	Tax Amount
72042190	30,15,600.00	9%	2,71,404.00	9%	2,71,404.00	5,42,808.00
Total	30,15,600.00		2,71,404.00		2,71,404.00	5,42,808.00

Tax Amount (in words) : **INR Five Lakh Forty Two Thousand Eight Hundred Eight Only**

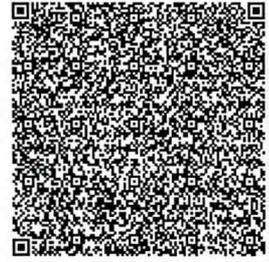
Company's PAN : ARGPP4016N Declaration We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.	Company's Bank Details Bank Name : ICICI BANK A/c No. : 123305500310 Branch & IFS Code : KHETWADI & ICIC0001233
	for RAMDEV STEEL ENGINEERING (new) Authorised Signatory

This is a Computer Generated Invoice

Mohan Kishnararam Prajapati
 19/rajapoti
 6/01/2025

TAX INVOICE

e-Invoice



IRN : 0e2809811d239788cd6a21e82b1f6b4e70cabb2c48fec-9f4c79ec602b3391087
 Ack No. : 122317683295025
 Ack Date : 5-Aug-23

RAMDEV STEEL ENGINEERING (new) 35, 2ND FLOOR, 51 DHOBI BLDG., 3RD KUMBHARWADA, OPP. DURAGADEV UDYAN, MUMBAI - 400004 GSTIN/UIN: 27ARGPP4016N1ZG State Name : Maharashtra, Code : 27 E-Mail : ramdevsteelengg@gmail.com	Invoice No. e-Way Bill No.	Dated
	RSE/192/2023-24	5-Aug-23
Consignee (Ship to) NUMET ALLOYS GODOWN ADD: PLOT NO.1423 & 1423A, ROAD NO. 26, VILLAGE KHEDUK PADA, KALAMBOLI (KWC) TALUKA-PANVEL, DIST- RAIGAD, 410218 GSTIN/UIN : 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Delivery Note	Mode/Terms of Payment
	Reference No. & Date.	Other References
Buyer (Bill to) NUMET ALLOYS OFFICE: PLOT NO-21, OFF NO.- 2,1st FLOOR, MANIPAR HOUSE 1ST PARSIWADA, V.P ROAD, GIRGAON, MUMBAI - 400004 GSTIN/UIN : 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Buyer's Order No.	Dated
	Dispatch Doc No.	Delivery Note Date
	Dispatched through	Destination
Terms of Delivery STOCK TRANSFER SUPPLY DIRECTLY SEND MATERIAL TO BUYERS GOWDOWN		

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Disc. %	Amount
1	SS MELTING SCRAP - 72042190	72042190	25,115.000 KG	120.00	KG		30,13,800.00
	CENTRAL TAX @9%					9 %	2,71,242.00
	STATE TAX @9%					9 %	2,71,242.00
Total			25,115.000 KG				₹ 35,56,284.00

Amount Chargeable (in words) **INR Thirty Five Lakh Fifty Six Thousand Two Hundred Eighty Four Only** E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
72042190	30,13,800.00	9%	2,71,242.00	9%	2,71,242.00	5,42,484.00
Total	30,13,800.00		2,71,242.00		2,71,242.00	5,42,484.00

Tax Amount (in words) : **INR Five Lakh Forty Two Thousand Four Hundred Eighty Four Only**

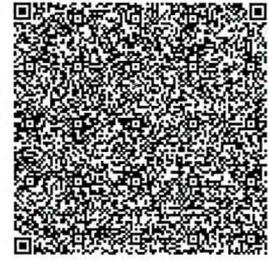
Company's PAN : ARGPP4016N	Company's Bank Details Bank Name : ICICI BANK A/c No. : 123305500310 Branch & IFS Code : KHETWADI & ICIC0001233 for RAMDEV STEEL ENGINEERING (new)
Declaration We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.	Authorised Signatory

This is a Computer Generated Invoice

M. Rajan
6/01/2025

TAX INVOICE

e-Invoice



IRN : 7523f41b6c3dd95d03239c8f9eef2e532d457bee1e644-06e1aae1a87d9026506
 Ack No. : 122319151026038
 Ack Date : 29-Nov-23

RAMDEV STEEL ENGINEERING (new) 35, 2ND FLOOR, 51 DHOBI BLDG., 3RD KUMBHARWADA, OPP. DURAGADEV UDYAN, MUMBAI - 400004 GSTIN/UIN: 27ARGPP4016N1ZG State Name : Maharashtra, Code : 27 E-Mail : ramdevsteelengg@gmail.com	Invoice No. RSE/421/2023-24	e-Way Bill No.	Dated 29-Nov-23
	Delivery Note		Mode/Terms of Payment
Consignee (Ship to) NUMET ALLOYS PLOT NO.1423 & 1423A ROAD NO.26,VILLAGE, KHEDUK PADA, KALAMBOLI (KWC), TALUKA -PANVEL, DIST- RAIGAD GSTIN/UIN : 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Reference No. & Date.		Other References
	Buyer's Order No.		Dated
Buyer (Bill to) NUMET ALLOYS OFFICE: PLOT NO-21, OFF NO.- 2,1st FLOOR, MANIPAR HOUSE 1ST PARSIWADA, V.P ROAD, GIRGAON, MUMBAI - 400004 GSTIN/UIN : 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Dispatch Doc No.		Delivery Note Date
	Dispatched through		Destination
	Bill of Lading/LR-RR No.		Motor Vehicle No. 10-15 DAYS
Terms of Delivery STOCK TRANSFER SUPPLY DIRECTLY SEND MATERIAL TO BUYERS GOWDOWN			

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Disc. %	Amount
1	SS MELTING SCRAP - 72042190	72042190	10,472.000 KG	130.00	KG		13,61,360.00
	CENTRAL TAX @9%					9 %	1,22,522.40
	STATE TAX @9%					9 %	1,22,522.40
	ROUND OFF (+/-)						0.20
Total			10,472.000 KG				₹ 16,06,405.00

Amount Chargeable (in words) E. & O.E

INR Sixteen Lakh Six Thousand Four Hundred Five Only

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
72042190	13,61,360.00	9%	1,22,522.40	9%	1,22,522.40	2,45,044.80
Total	13,61,360.00		1,22,522.40		1,22,522.40	2,45,044.80

Tax Amount (in words) : **INR Two Lakh Forty Five Thousand Forty Four and Eighty Only**

Company's PAN : ARGPP4016N Declaration We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.	Company's Bank Details Bank Name : ICICI BANK A/c No. : 123305500310 Branch & IFS Code : KHETWADI & ICIC0001233
	for RAMDEV STEEL ENGINEERING (new) Authorised Signatory

This is a Computer Generated Invoice

M.rajajob
6/01/2025

TAX INVOICE

e-Invoice



IRN : be8b374deb8e78f2df9d9e82d47a2466d0ec60ed1f8c-b39321e328b2394c3d7c
 Ack No. : 122419679048995
 Ack Date : 8-Jan-24

RAMDEV STEEL ENGINEERING (new) 35, 2ND FLOOR, 51 DHOBI BLDG., 3RD KUMBHARWADA, OPP. DURAGADEVI UDYAN, MUMBAI - 400004 GSTIN/UIN: 27ARGPP4016N1ZG State Name : Maharashtra, Code : 27 E-Mail : ramdevsteelengg@gmail.com	Invoice No. RSE/497/2023-24	e-Way Bill No. 251701356899	Dated 8-Jan-24
	Delivery Note	Mode/Terms of Payment	
Consignee (Ship to) NUMET ALLOYS OFFICE: PLOT NO-21, OFF NO.- 2,1st FLOOR, MANIPAR HOUSE 1ST PARSIWADA, V.P ROAD, GIRGAON, MUMBAI - 400004 GSTIN/UIN : 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Reference No. & Date.	Other References	
	Buyer's Order No.	Dated	
Buyer (Bill to) NUMET ALLOYS OFFICE: PLOT NO-21, OFF NO.- 2,1st FLOOR, MANIPAR HOUSE 1ST PARSIWADA, V.P ROAD, GIRGAON, MUMBAI - 400004 GSTIN/UIN : 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Dispatch Doc No.	Delivery Note Date	
	Dispatched through KAMALBOLI	Destination MUMBAI	
	Bill of Lading/LR-RR No.	Motor Vehicle No. MH46BF4236	
Terms of Delivery			

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Disc. %	Amount
1	SS MELTING SCRAP - 72042190	72042190	4,240.000 KG	130.00	KG		5,51,200.00
2	SS MELTING SCRAP - 72042190	72042190	2,470.000 KG	121.00	KG		2,98,870.00
3	SS MELTING SCRAP - 72042190	72042190	2,770.000 KG	125.00	KG		3,46,250.00
							11,96,320.00
P & F CHARGE (C/S GST SALE) CENTRAL TAX @9% STATE TAX @9% ROUND OFF (+/-)							4,500.00
							1,08,073.80
							1,08,073.80
							0.40
Total			9,480.000 KG				₹ 14,16,968.00

Amount Chargeable (in words) E. & O.E
INR Fourteen Lakh Sixteen Thousand Nine Hundred Sixty Eight Only

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
72042190	12,00,820.00	9%	1,08,073.80	9%	1,08,073.80	2,16,147.60
Total	12,00,820.00		1,08,073.80		1,08,073.80	2,16,147.60

Tax Amount (in words) : **INR Two Lakh Sixteen Thousand One Hundred Forty Seven and Sixty Only**

Company's PAN : ARGPP4016N Declaration We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.	Company's Bank Details Bank Name : ICICI BANK A/c No. : 123305500310 Branch & IFS Code : KHETWADI & ICIC0001233
	for RAMDEV STEEL ENGINEERING (new) Authorised Signatory

This is a Computer Generated Invoice

M. Rajapath
 6/01/2025

e-Way Bill

e-Way Bill

Doc No. : Tax Invoice - RSE/497/2023-24
Date : 8-Jan-24

IRN : be8b374deb8e78f2df9d9e82d47a2466d0ec60ed1f8cb39321e328b2394c3d7c
Ack No. : 122419679048995
Ack Date : 8-Jan-24



1. e-Way Bill Details

e-Way Bill No. : 251701356899 Mode : 1 - Road Generated Date : 8-Jan-24 3:33 PM
Generated By : 27ARGPP4016N1ZG Approx Distance : 45 KM Valid Upto : 9-Jan-24 11:59 PM
Supply Type : Outward-Supply Transaction Type : Bill From - Dispatch From

2. Address Details

From

RAMDEV STEEL ENGINEERING (new)
GSTIN : 27ARGPP4016N1ZG
Maharashtra

To

NUMET ALLOYS
GSTIN : 27AARFN6816E1ZY
Maharashtra

Dispatch From

PLOT NO.1506, STEEL MARKET, KALAMBOLI
KALAMBOLI Maharashtra 410218

Ship To

OFFICE: PLOT NO-21, OFF NO.- 2,1st FLOOR,, MANIPAR
HOUSE 1ST PARSIWADA, V.P ROAD,, GIRGAON, MUMBAI -
400004

3. Goods Details

HSN Code	Product Name & Desc	Quantity	Taxable Amt	Tax Rate (C+S)
72042190	SS MELTING SCRAP - 72042190 & SS MELTING SCRAP	4,240 KGS	5,53,273.36	9+9
72042190	SS MELTING SCRAP - 72042190 & SS MELTING SCRAP	2,470 KGS	2,99,994.21	9+9
72042190	SS MELTING SCRAP - 72042190 & SS MELTING SCRAP	2,770 KGS	3,47,552.43	9+9

Tot.Taxable Amt : 12,00,820.00 Other Amt : 0.40 Total Inv Amt : 14,16,968.00
CGST Amt : 1,08,073.80 SGST Amt : 1,08,073.80

4. Transportation Details

Transporter ID : Doc No. :
Name : Date :

5. Vehicle Details

Vehicle No. : MH46BF4236 From : KALAMBOLI CEWB No. :

M.rajapal
6/01/2025

TAX INVOICE

e-Invoice



IRN : e3f0c8a63408e58c16f446e3626d9508c7d8af0a886232-0f365a1ae1ec630c66
 Ack No. : 122419745807910
 Ack Date : 12-Jan-24

RAMDEV STEEL ENGINEERING (new) 35, 2ND FLOOR, 51 DHOBI BLDG., 3RD KUMBHARWADA, OPP. DURAGADEV UDYAN, MUMBAI - 400004 GSTIN/UIN: 27ARGPP4016N1ZG State Name : Maharashtra, Code : 27 E-Mail : ramdevsteelengg@gmail.com	Invoice No. RSE/510/2023-24 e-Way Bill No. 291703706474	Dated 12-Jan-24
	Delivery Note	Mode/Terms of Payment
Consignee (Ship to) NUMET ALLOYS GODOWN ADD: PLOT NO.1423 & 1423A, ROAD NO. 26, VILLAGE KHEDUK PADA, KALAMBOLI (KWC) TALUKA-PANVEL, DIST- RAIGAD, 410218 GSTIN/UIN : 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Reference No. & Date.	Other References
	Buyer's Order No.	Dated
Buyer (Bill to) NUMET ALLOYS OFFICE: PLOT NO-21, OFF NO.- 2,1st FLOOR, MANIPAR HOUSE 1ST PARSIWADA, V.P ROAD, GIRGAON, MUMBAI - 400004 GSTIN/UIN : 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Dispatch Doc No.	Delivery Note Date
	Dispatched through DIRECT VEHICLE	Destination KALAMBOLI
Terms of Delivery		

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Disc. %	Amount
1	SS MELTING SCRAP - 72042190	72042190	3,860.000 KG	125.00	KG		4,82,500.00
	P & F CHARGE (C/S GST SALE)						2,000.00
	CENTRAL TAX @9%				9 %		43,605.00
	STATE TAX @9%				9 %		43,605.00
Total			3,860.000 KG				₹ 5,71,710.00

Amount Chargeable (in words)

E. & O.E

INR Five Lakh Seventy One Thousand Seven Hundred Ten Only

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
72042190	4,84,500.00	9%	43,605.00	9%	43,605.00	87,210.00
Total			4,84,500.00		43,605.00	87,210.00

Tax Amount (in words) : **INR Eighty Seven Thousand Two Hundred Ten Only**

Company's PAN : ARGPP4016N Declaration We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.	Company's Bank Details Bank Name : ICICI BANK A/c No. : 123305500310 Branch & IFS Code : KHETWADI & ICIC0001233
	for RAMDEV STEEL ENGINEERING (new) Authorised Signatory

This is a Computer Generated Invoice

M. K. Rajgopal
 6/01/2025

e-Way Bill

e-Way Bill

Doc No. : Tax Invoice - RSE/510/2023-24
Date : 12-Jan-24

IRN : e3f0c8a63408e58c16f446e3626d9508c7d8af0a8862320f365a1ae1ec630c66
Ack No. : 122419745807910
Ack Date : 12-Jan-24



1. e-Way Bill Details

e-Way Bill No. : 291703706474 Mode : 1 - Road Generated Date : 12-Jan-24 8:00 PM
Generated By : 27ARGPP4016N1ZG Approx Distance : 20 KM Valid Upto : 13-Jan-24 11:59 PM
Supply Type : Outward-Supply Transaction Type : Combination of 2 and 3

2. Address Details

From

RAMDEV STEEL ENGINEERING (new)
GSTIN : 27ARGPP4016N1ZG
Maharashtra

To

NUMET ALLOYS
GSTIN : 27AARFN6816E1ZY
Maharashtra

Dispatch From

PLOT NO.1506, STEEL MARKET, KALAMBOLI
KALAMBOLI Maharashtra 410218

Ship To

GODOWN ADD: PLOT NO.1423 & 1423A, ROAD NO. 26,
VILLAGE KHEDUK PADA,, KALAMBOLI (KWC) TALUKA
-PANVEL, DIST- RAIGAD, 410218

3. Goods Details

HSN Code	Product Name & Desc	Quantity	Taxable Amt	Tax Rate (C+S)
72042190	SS MELTING SCRAP - 72042190 & SS MELTING SCRAP	3,860 KGS	4,84,500.00	9+9

Tot. Taxable Amt : 4,84,500.00 Other Amt : Total Inv Amt : 5,71,710.00
CGST Amt : 43,605.00 SGST Amt : 43,605.00

4. Transportation Details

Transporter ID : Doc No. :
Name : Date :

5. Vehicle Details

Vehicle No. : MH46BF4236 From : KALAMBOLI CEWB No. :

M.rajapal
6/01/2025



ICICI Bank Advice Receipt
1/6/25 5:37 PM

Transaction Details

Account Number: 123305500310

Transaction Date: 28-08-2023 00:00:00

Transaction Amount: INR 35,56,284.00

Debit/Credit: Credit

Cheque Number : -NIL-

Transaction Description : RTGS-
BMCBR520230828000003
34-NUMET ALLOYS-
012140100009822-
BMCB0000012

Transaction ID: S48372101

Transaction Remarks : -

Note: This is an electronically generated receipt and does not need any signature.

Transaction Balance: INR 3802046.08

M. Rajopati
6/01/2025



ICICI Bank Advice Receipt
1/6/25 5:37 PM

Transaction Details

Account Number: 123305500310

Transaction Date: 16-12-2023 00:00:00

Transaction Amount: INR 16,06,405.00

Debit/Credit: Credit

Cheque Number : -NIL-

Transaction Description : RTGS-
BMCBR520231216000001
00-NUMET ALLOYS-
012140100009822-
BMCB0000012

Transaction ID: S39734752

Transaction Remarks : -

Note: This is an electronically generated receipt and does not need any signature.

Transaction Balance: INR 57,41,360.88

M. Rajasab
6/01/2025



ICICI Bank Advice Receipt
1/6/25 5:38 PM

Transaction Details

Account Number: 123305500310
Transaction Date: 01-02-2024 00:00:00
Transaction Amount: INR 5,71,710.00
Debit/Credit: Credit
Cheque Number : -NIL-

Transaction Description : RTGS-
BMCBR520240201000003
11-NUMET ALLOYS-
012140100009822-
BMCB0000012

Transaction ID: S1874409

Transaction Remarks : -

Note: This is an electronically generated receipt and does not need any signature.
Transaction Balance: INR 6049055.88

M. Rajaprasad
6/01/2025

ICICI Bank Advice Receipt
1/6/25 5:38 PM

Transaction Details

Account Number: 123305500310

Transaction Date: 02-02-2024 00:00:00

Transaction Amount: INR 14,16,968.00

Debit/Credit: Credit

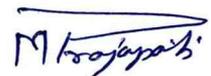
Cheque Number : -NIL-

Transaction Description : RTGS-
BMCBR520240202000002
78-NUMET ALLOYS-
012140100009822-
BMCB0000012

Transaction ID: S15528395

Transaction Remarks : -

**Note: This is an electronically generated receipt and
Transaction Balance: INR 5158807.88
does not need any signature.**


6/01/2025

ICICI Bank Advice Receipt

1/6/25 5:35 PM

Transaction Details

Account Number: 123305500310

Transaction Date: 22-08-2023 00:00:00

Transaction Amount: INR 35,58,408.00

Debit/Credit: Credit

Cheque Number : -NIL-

Transaction Description : RTGS-
BMCBR520230822000001
87-NUMET ALLOYS-
012140100009822-
BMCB0000012

Transaction ID: S97748788

Transaction Remarks : -

**Note: This is an electronically generated receipt and
does not need any signature.**

Mohan Kishnamram Prajapati

M Prajapati

6/01/2025



Dated: 06.01.2025

To,

The Senior Intelligence Officer,
Directorate of Revenue Intelligence,
13, Sir Vithaldas Thackersay Marg,
Opp. Patkar Hall, New Marines Lines,
Mumbai

**Ref: Summons issued u/s 108 of the Customs Act, 1962 in
File No. DRI/MZU/F/INT-110/2024**

Respected Sir,

I am writing to you this letter to produce the documents sought
by you at the time of recording of my statement on 26.12.2024.

Enclosed:

1. Bank statement of Rahul Bokadia
2. Bank statement of Prashant Jain
3. Export Transporter Owner Name : Mr.Nilesh
4. Job Work Transport Owner Name : Mr.Irshaid

✓

5. Import Contact Person Name :

1. AMY
2. JUNE
3. SUSANA
4. ALEX

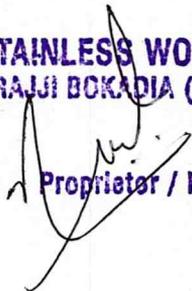
6. Email Copy Of Export Order

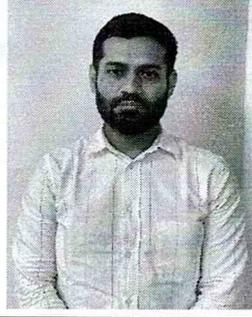
A consolidated list of documents (FROM OCT 2020 TO 25.12.2024) is already submitted in compliance to the Hon'ble High Court's order.

Yours truly,

Narpat Bokadia

**For HI TECH STAINLESS WORLD
NARPAT PUKHARAJI BOKADIA (HUF)**


Proprietor / Karta



Statement of Shri Sunil Babulal Bishnoi, son of Shri Babulal Bishnoi, aged 37 years (DOB 16.03.1988), residing at 2105-06, 21st Floor Siddesh Darshan Building Khetwadi Mail Road, Opp 10th Khetwadi Road, Khetwadi, Girgaon Mumbai 400004, Mobile No - 9769134321 recorded under Section 108 of the Customs Act, 1962 before Shri Satyanarayan Bishnoi, Senior Intelligence Officer, at the Office of Directorate of Revenue Intelligence, Mumbai Zonal Unit, Mumbai on 31.01.2025.

In response to your summons dated 30.01.2025, I appear before yourself today i.e. 31.01.2025 to give my true, correct and voluntary statement. Before recording my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 and I understand that giving false or fabricated statement is an offence and punishable under Section 229 and 267 of the Bhartiya Nyay Sanhita, 2023 (earlier Section 193 and 228 of the Indian Penal Code, 1860). I understand that my statement can be used as evidence against any person/company under the law time being in force. Knowing my responsibilities, I hereby give my true and correct statement as below:

My name, age and mobile no. as stated above are correct and I am not known by any other name in the society. I have basic knowledge of computer and this statement of mine is typed on the computer installed in DRI office as per my request. On being asked, I state that I can read, speak and write Hindi and English languages. I am currently residing at 2105-06, 21st Floor Siddesh Darshan Building Khetwadi Mail Road, Opp 10th Khetwadi Road, Khetwadi, Girgaon Mumbai 400004 with my family that includes my parents, my wife and 1 child. My Aadhar Card No. is 5952 6810 4935, PAN Card is ALNPB0623Q. My email ID is evergreensteelcorp29@gmail.com. My above stated particulars are true and correct.

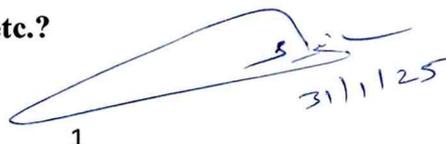
Q.1 Please briefly tell about yourself and the nature of work you do?

Ans. I state that I work in Steel Industry. I am proprietor of M/s Evergreen Steel Corp (GSTIN 27AAHFE6919K1Z0) whose office premises is situated at Neo Ornate, Off No. 302, 3rd Floor, 1st Parsiwada Lane, Nanubhai Desai Road, Khetwadi Mumbai 400004. I deal in trading of various Steel Products such as Steel Pipes, Plates, Sheets etc. material of various grades.

Q.2 Do you know persons namely Shri Narpat Bokadia, Shri Rahul Bokadia and Shri Prashant Jain. Please explain your or your firms' relationship with them, if you know anyone of them?

Ans. I know Shri Prashant Jain who is owner of M/s Numet Alloys (GSTN 27AARFN6816E1ZY) who deals in various steel products especially Stainless Steel Seamless Pipes of various grades such as 304, 316 etc. I have purchased Stainless Steel Seamless Pipes of grade 304 and 316 from him. I do not know Shri Narpat Bokadia and Shri Rahul Bokadia.

Q.3. Do you have any business dealing with any of the firms associated with Shri Narpat Bokadia and Shri Rahul Bokadia such as M/s Hi-Tech Stainless World, M/s Metal Port, M/s Steel Gems, M/s Arihant Steel Exports etc.?


31/1/25

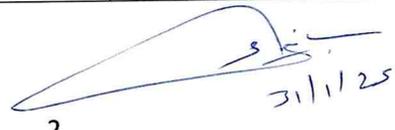
Ans. As stated above, I do not know Shri Narpat Bokadia or Shri Rahul Bokadia, therefore, I do not have any business association with any of the firms associated with them.

Q.4. Please provide the details of the purchases made from Shri Prashant Jain from the firms associated with him?

Ans. I am submitting duly signed copies of Invoices, e-waybills, and ledgers related to the purchases made from M/s Numet Alloys of Stainless Steel Seamless Pipes to M/s Evergreen Steel Corp. In total, I have purchased 1,96,520 Kgs of Stainless Steel Seamless Pipes of grades 304 and 316 of total invoice value of Rs. 7,21,60,844/- to M/s Evergreen Steel Corp as listed under Table-01 below and detailed under Annexure-A to this statement.

Table-01
(M/s Evergreen Steel Corp)

Sr. No.	Invoice No.	Invoice Date	Quantity (Kgs)	Rate	Description of Goods as per Invoice	Amount (In Rs.)
1	NA/146/2022-23	31-10-2022	9,310	305	S.S. Seamless Pipe	33,57,260
2	NA/147/2022-23	01-11-2022	8,195	305	S.S. Seamless Pipe	29,55,183
3	NA/148/2022-23	02-11-2022	10,980	305	S.S. Seamless Pipe	39,59,476
4	NA/157/2022-23	27-12-2022	8,595	300	S.S. Seamless Pipe	30,48,715
5	NA/158/2022-23	27-12-2022	7,645	300	S.S. Seamless Pipe	27,11,743
6	NA/160/2022-23	29-12-2022	5,345	300	S.S. Seamless Pipe	18,95,914
7	NA/161/2022-23	30-12-2022	6,375	300	S.S. Seamless Pipe	22,61,264
8	NA/167/2022-23	16-01-2023	9,635	285	S.S. Seamless Pipe	32,47,072
9	NA/168/2022-23	16-01-2023	7,760	285	S.S. Seamless Pipe	26,15,182
10	NA/169/2022-23	19-01-2023	11,025	285	S.S. Seamless Pipe	37,15,513
11	NA/25/2023-24	29-07-2023	9,775	342	S.S. Seamless Pipe	39,44,799
12	NA/26/2023-24	29-07-2023	2,210	342	S.S. Seamless Pipe	8,91,868
13	NA/33/2023-24	16-08-2023	6,945	345	S.S. Seamless Pipe	28,27,310
14	NA/34/2023-24	17-08-2023	3,320	352	S.S. Seamless Pipe	13,78,995
15	NA/37/2023-24	21-08-2023	2,366	352	S.S. Pipe	9,82,617
16	NA/38/2023-24	21-08-2023	1,983	352	S.S. Pipe	8,23,576
17	NA/40/2023-24	25-08-2023	11,450	342	S.S. Seamless Pipe	46,20,762
18	NA/41/2023-24	25-08-2023	6,880	342	S.S. Seamless Pipe	27,76,493
19	NA/48/2023-24	05-09-2023	11,950	352	S.S. Pipe	49,63,552
20	NA/49/2023-24	05-09-2023	2,723	355	S.S. Seamless Pipe	11,40,665
21	NA/50/2023-24	05-09-2023	3,860	345	S.S. Pipe	15,71,406
22	NA/51/2023-24	06-09-2023	2,535	355	S.S. Seamless Pipe	10,61,912
23	NA/52/2023-24	06-09-2023	1,677	355	S.S. Seamless Pipe	7,02,495
24	NA/58/2023-24	27-09-2023	2,725	313	S.S. Seamless Pipe	10,06,636
25	NA/59/2023-24	27-09-2023	2,494	310	S.S. Seamless Pipe	9,12,122
26	NA/60/2023-24	27-09-2023	2,133	330	S.S. Seamless Pipe	8,09,810
27	NA/61/2023-24	29-09-2023	2,150		S.S. Seamless Pipe	8,11,149
28	NA/79/2023-24	21-11-2023	3,100	342	S.S. Seamless Pipe	12,51,036
29	NA/80/2023-24	21-11-2023	2,300	347	S.S. Seamless Pipe	9,41,758
30	NA/81/2023-24	21-11-2023	2,700	347	S.S. Seamless Pipe	11,05,542
31	NA/112/2023-24	17-01-2024	5,510	361	S.S. Pipe	23,47,150
32	NA/113/2023-24	17-01-2024	4,490	155	S.S. Pipe	19,12,650
33	NA/124/2023-24	05-03-2024	3,560	301	S.S. Pipe	12,64,441
34	NA/128/2023-24	05-03-2024	12,820	361	S.S. Pipe	23,44,778
			1,96,520			7,21,60,844


31/1/25

Q.5. On perusal of the submitted documents as above, it appears that there are two types of delivery mode: One is Handcart and another is Vehicle? Can you please explain it.

Ans. The invoices where the delivery is mentioned as 'Handcart' are those goods whose delivery was taken in the Khetwadi Steel Market only directly from the Truck of the supplier. Usually, it is market practice where the goods of one supplier which is sold to different buyers is delivered in Truck to Khetwadi Steel Market and delivery of the goods is taken by buyer using the Handcarts. This is done when the goods are required in Khetwadi market and it is usually for small consignments. The Truck in which Prashant Jain used to deliver the goods i.e. Stainless Steel Seamless Pipes used to come from Kalamboli Steel Market.

On the other hand, the invoices where the delivery is mentioned as 'Vehicle' that is also accompanied by e-waybill are those goods whose delivery was taken in the Kalamboli Steel Market and supplied to us by Truck Numbers as mentioned in the e-waybills.

Q.6. Who used to raise the e-waybill and who used to arrange the transport and bear its cost?

Ans. In case of the Stainless Steel Seamless Pipes supplied by M/s Numet Alloys to M/s Evergreen Steel Corp, the e-waybills were generated by M/s Numet Alloys only and therefore, the transport were also arranged by them. The term of invoice is to deliver the goods to us therefore, the cost of the transport was also born by M/s Numet Alloys.

Q.7. Please tell from which location the said goods were delivered to your firms?

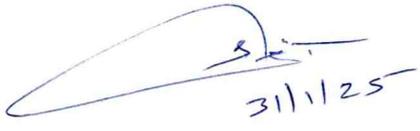
Ans. As stated above, the goods where delivery mode is mentioned as 'Handcart' came to Khetwadi Steel Market in Truck from Kalamboli. These goods were unloaded from truck and delivered to us on Handcart used in that market. On the other hand, the goods where delivery mode is mentioned as 'Vehicle' were delivered from warehouses of Shri Prashant Jain in Kalamboli Market. Mostly, as per my knowledge, Shri Prashant Jain delivered these goods mostly from warehouse located at 1495, Road No. 17, Steel Market, Kalamboli -410218 and few times from Plot No. 1233, KWC, Road No. 14, Steel Market, Kalamboli, Navi Mumbai-410218 where he used to keep stock of Stainless Steel Seamless Pipes. In steel industry, apart from registered addresses, various warehouses are also rented to store and keep the stock of goods. As per trade practice, Shri Prashant Jain used to raise invoices and e-waybills from his registered address at Office No.2, 1st Floor, Plot No. 21, Manipar House, 1st Parsiwada, V P Road, Girgoan, Mumbai – 400 004 or his warehouse at 1423, Steel Market, Kalamboli, Maharashtra- 410218.

Q.8. Do you wish to state anything else?

Ans. No, I have nothing more to state.

This statement of mine running into four (04) pages has been voluntarily given by me, which has been typed on my request. I have not been subjected to any pressure, threat, coercion, duress etc. by the recording officer during recording of my statement. None of my religious feelings were hurt during recording of my statement. During the course of record of statement, the behavior of the officer was very cordial. This statement is explained to me in vernacular language

to me by officer and finding the same to be true and recorded correctly and as per my say and version. I put my dated signatures on all the pages of my statement. I will appear before you as and when called for.


31/1/25

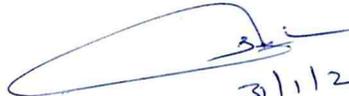
Sunil Babulal Bishnoi

Before me:


31-01-2025

Satyanarayan Bishnoi
Senior Intelligence Officer

ANNEXURE-A								
Sr. No.	Invoice No.	Invoice Date	Quantity (Kgs)	Rate	Description of Goods as per Invoice	Amount (In Rs.)	Ewaybill No.	Vehicle No.
1	NA/146/2022-23	31-10-2022	9,310	305	S.S. Seamless Pipe	33,57,260	251502074161	MH43Y2813
2	NA/147/2022-23	01-11-2022	8,195	305	S.S. Seamless Pipe	29,55,183	261502613558	MH04CP8930
3	NA/148/2022-23	02-11-2022	10,980	305	S.S. Seamless Pipe	39,59,476	231503066992	MH43Y2813
4	NA/157/2022-23	27-12-2022	8,595	300	S.S. Seamless Pipe	30,48,715	231526707362	MH04GC1716
5	NA/158/2022-23	27-12-2022	7,645	300	S.S. Seamless Pipe	27,11,743	291526756924	MH04GC1716
6	NA/160/2022-23	29-12-2022	5,345	300	S.S. Seamless Pipe	18,95,914	221527876936	MH04CG9814
7	NA/161/2022-23	30-12-2022	6,375	300	S.S. Seamless Pipe	22,61,264	261528184661	MH16AE0067
8	NA/167/2022-23	16-01-2023	9,635	285	S.S. Seamless Pipe	32,47,072	281535713371	MH04GC1716
9	NA/168/2022-23	16-01-2023	7,760	285	S.S. Seamless Pipe	26,15,182	231535756496	MH04GC1716
10	NA/169/2022-23	19-01-2023	11,025	285	S.S. Seamless Pipe	37,15,513	211537176456	MH04BU0377
11	NA/25/2023-24	29-07-2023	9,775	342	S.S. Seamless Pipe	39,44,799	28162548978	MH48BM0781
12	NA/26/2023-24	29-07-2023	2,210	342	S.S. Seamless Pipe	8,91,868	241625446880	MH46BB1222
13	NA/33/2023-24	16-08-2023	6,945	345	S.S. Seamless Pipe	28,27,310	231633317968	MH43BX2310
14	NA/34/2023-24	17-08-2023	3,320	352	S.S. Seamless Pipe	13,78,995		Handcart
15	NA/37/2023-24	21-08-2023	2,366	352	S.S. Pipe	9,82,617		Handcart
16	NA/38/2023-24	21-08-2023	1,983	352	S.S. Pipe	8,23,576		Handcart
17	NA/40/2023-24	25-08-2023	11,450	342	S.S. Seamless Pipe	46,20,762	281637546026	MH04BU0377
18	NA/41/2023-24	25-08-2023	6,880	342	S.S. Seamless Pipe	27,76,493	251637618959	MH04BU0377
19	NA/48/2023-24	05-09-2023	11,950	352	S.S. Pipe	49,63,552	20162747777	MH46BB8557
20	NA/49/2023-24	05-09-2023	2,723	355	S.S. Seamless Pipe	11,40,665		Handcart
21	NA/50/2023-24	05-09-2023	3,860	345	S.S. Pipe	15,71,406	251642888899	MH46BB8557
22	NA/51/2023-24	06-09-2023	2,535	355	S.S. Seamless Pipe	10,61,912		Handcart
23	NA/52/2023-24	06-09-2023	1,677	355	S.S. Seamless Pipe	7,02,495		Handcart
24	NA/58/2023-24	27-09-2023	2,725	313	S.S. Seamless Pipe	10,06,636		Handcart
25	NA/59/2023-24	27-09-2023	2,494	310	S.S. Seamless Pipe	9,12,122		Handcart
26	NA/60/2023-24	27-09-2023	2,133	330	S.S. Seamless Pipe	8,09,810		Handcart
27	NA/61/2023-24	29-09-2023	2,150		S.S. Seamless Pipe	8,11,149		Handcart
28	NA/79/2023-24	21-11-2023	3,100	342	S.S. Seamless Pipe	12,51,036		Handcart
29	NA/80/2023-24	21-11-2023	2,300	347	S.S. Seamless Pipe	9,41,758		Handcart
30	NA/81/2023-24	21-11-2023	2,700	347	S.S. Seamless Pipe	11,05,542		Handcart
31	NA/112/2023-24	17-01-2024	5,510	361	S.S. Pipe	23,47,150	281705921746	MH04BU0377
32	NA/113/2023-24	17-01-2024	4,490	155	S.S. Pipe	19,12,650	231705933663	MH04GC1716
33	NA/124/2023-24	05-03-2024	3,560	301	S.S. Pipe	12,64,441		Handcart
34	NA/128/2023-24	05-03-2024	12,820	361	S.S. Pipe	23,44,778	211729945622	MH46BB1222
			1,96,520			7,21,60,844		


 31/1/25

IMPORTERS & STOCKISTS OF :
 S.S. Pipe & Tubes,
 Weld Pipe Fittings
 Forges,
 Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipal House,
 1st Parsiwada, V.P. Road, Girgaon, Mumbai - 400 004
 + 91 22 49684792 • + 91 22 67496208
 info@numetalloys.com • www.numetalloys.com

NUMET
 ALLOYS

(M)
 58

TAX INVOICE

ORIGINAL COPY

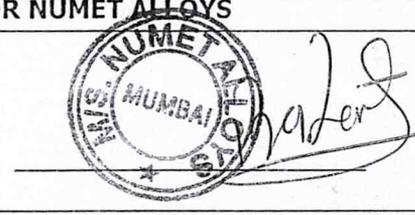
UNDER RULE 7 SECTION 31 OF CST ACT 2017

BILL TO PARTY				INVOICE NO: NA/146/2022-23	DATE: 31.10.2022
EVERGREEN STEEL CORP.				REVERSE CHARGE (Y/N)	N
OFFICE NO.8,MULIJIBHI BLDG., GR.FLOOR 74-76, NANUBHAI				PURCHASE ORDER NO	
DESAI ROAD,MUMBAI-400004				PURCHASE ORDER DATE	
STATE	MAHARASHTRA	CODE	27	PAYMENT TERMS <i>IMMEDIATELY</i>	
GSTN	27AAHFE6919K1Z0			ORIGINAL / DUPLICATE / TRIPLICATE	
SHIP TO PARTY				TRANSPORTER	MH43Y2813
EVERGREEN STEEL CORP.				TRANSPORT MODE	BY ROAD
PLOT NO.1890 STEEL MARKET				PLACE OF SUPPLY	MUMBAI
KALAMBOLI 410218.				DATE OF SUPPLY	31.10.2022
STATE	MAHARASHTRA	CODE	27	L R NO	DATE:
GSTN	27AAHFE6919K1Z0			TEL NO	

ELECTRONIC REFERENCE NUMBER :

SR.NO	DESCRIPTION	HSN CODE	QTY.	PKT	RATE	UNIT	AMOUNT
1	SS SEAMLESS PIPE <i>1412 - 1600 number 1460 - 1235 1450 - 850 1410 - 1200</i>	73044100	9310.000		305.00	KGS	28,39,550.00
<i>459 PCS</i>							

AMOUNT IN WORDS				Total Amount before Tax	28,39,550.00
THIRTY THREE LAKH FIFTY SEVEN THOUSAND TWO HUNDRED SIXTY ONLY				LOADING	5586.00
GSTIN	27AARFN6816E1ZY			CGST	9% 2,56,062.24
STATE	MAHARASHTRA	CODE	27	SGST	9% 2,56,062.24
BANK DETAILS				IGST	18%
STANDERD CHARTERED BANK				ROUND UP	0.48
A/C NO : 22405405649 IFCS CODE : SCBL0036047				Total Amount after Tax	33,57,260.00
BRANCH - SANDHURUST BRIDGE, CHOWPATTY					
ACCOUNT TYPE : CURRENT ACCOUNT					

CERTIFIED THAT THE PARTICULARS GIVEN ABOVE ARE TRUE & CORRECT				GST on Reverse charge	
TERMS & CONDITIONS :				FOR NUMET ALLOYS	
(1).THIS BILL SHOULD BE PAID IMMEDIATELY AS PER TERMS OTHERWISE 24% P.A INTEREST WILL BE CHARGED WITH GST.				 Signature : _____ Authorised Signatory	
(2).WE RESERVE OUR RIGHT TO DEMAND AND RECIEVE THE FULL AMOUNT OF THIS BILLS.					
(3)OUR RESPONSIBILLITY FOR SHORT WEIGHT OR QUANTITY CEASES AFTER GOODS LEAVE OUR PREMISES.					
(4).GOODS ONCE SOLD WILL NOT BE TAKEN BACK.					

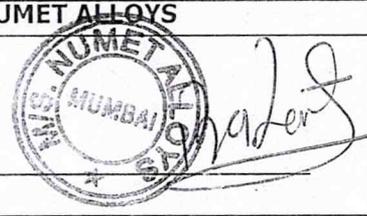
31/12/23

IMPORTERS & STOCKISTS OF :
 S.S. Pipe & Tubes,
 B.S. Weld Pipe Fittings
 & Forged Flanges,
 Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
 1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
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 SE

TAX INVOICE								
ORIGINAL COPY								
UNDER RULE 7 SECTION 31 OF CST ACT 2017								
BILL TO PARTY				INVOICE NO:	NA/146/2022-23	DATE:	31.10.2022	
EVERGREEN STEEL CORP.				REVERSE CHARGE (Y/N)		N		
OFFICE NO.8,MULJIBHI BLDG., GR.FLOOR 74-76, NANUBHAI				PURCHASE ORDER NO				
DESAI ROAD,MUMBAI-400004				PURCHASE ORDER DATE				
STATE	MAHARASHTRA	CODE	27	PAYMENT TERMS		IMMEDIATELY		
GSTN	27AAHFE6919K1Z0			ORIGINAL / DUPLICATE / TRIPLICATE				
SHIP TO PARTY				TRANSPORTER	MH43Y2813			
EVERGREEN STEEL CORP.				TRANSPORT MODE	BY ROAD			
PLOT NO.1890 STEEL MARKET				PLACE OF SUPPLY	MUMBAI			
KALAMBOLI 410218.				DATE OF SUPPLY	31.10.2022			
STATE	MAHARASHTRA	CODE	27	L R NO	DATE:			
GSTN	27AAHFE6919K1Z0			TEL NO				
ELECTRONIC REFERENCE NUMBER :								
SR.NO	DESCRIPTION		HSN CODE	QTY.	PKT	RATE	UNIT	AMOUNT
1	SS SEAMLESS PIPE <i>206</i>		73044100	9310.000		305.00	KGS	28,39,550.00
				<i>45900</i>				
AMOUNT IN WORDS					Total Amount before Tax		28,39,550.00	
THIRTY THREE LAKH FIFTY SEVEN THOUSAND TWO HUNDRED SIXTY ONLY					LOADING		5586.00	
GSTIN	27AARFN6816E1ZY			CGST	9%	2,56,062.24		
STATE	MAHARASHTRA	CODE	27	SGST	9%	2,56,062.24		
BANK DETAILS				IGST	18%			
STANDERD CHARTERED BANK				ROUND UP		0.48		
A/C NO : 22405405649 IFCS CODE : SCBL0036047				Total Amount after Tax		33,57,260.00		
BRANCH - SANDHURUST BRIDGE, CHOWPATTY								
ACCOUNT TYPE : CURRENT ACCOUNT								
CERTIFIED THAT THE PARTICULARS GIVEN ABOVE ARE TRUE & CORRECT					GST on Reverse charge			
TERMS & CONDITIONS :				FOR NUMET ALLOYS				
(1).THIS BILL SHOULD BE PAID IMMEDIATELY AS PER TERMS OTHERWISE 24% P.A INTEREST WILL BE CHARGED WITH GST.				 Signature : _____ Authorized Signatory				
(2).WE RESERVE OUR RIGHT TO DEMAND AND RECIEVE THE FULL AMOUNT OF THIS BILLS.								
(3)OUR RESPONSIBILLITY FOR SHORT WEIGHT OR QUANTITY CEASES AFTER GOODS LEAVE OUR PREMISES.								
(4).GOODS ONCE SOLD WILL NOT BE TAKEN BACK.								

S.S.
31/10/25

e-Way Bill



1. E-WAY BILL Details

eWay Bill No: 2515 0207 4161

Generated Date: 31/10/2022 06:27 PM

Generated By: 27AAR FN681 6E1ZY Valid Upto: 01/11/2022

Mode: Road

Approx Distance: 100km

Type: Outward - Supply

Document Details: Tax Invoice - NA/146/2022-23 - 31/10/2022

Transaction type: Regular

2. Address Details

From

GSTIN : 27AAR FN681 6E1ZY
 NUMET ALLOYS
 MAHARASHTRA
 :: Dispatch From ::
 PLOT NO 1423 ROAD NO 26
 VILLAGE KHEDUK PADA
 KALAMBOLI MAHARASHTRA MAHARASHTRA-410218

To

GSTIN : 27AAH FE691 9K1Z0
 EVERGREEN STEEL CORP
 MAHARASHTRA
 :: Ship To ::
 PLOT NO 1890
 STEEL MARKET
 KALAMBOLI MAHARASHTRA MAHARASHTRA-410218

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
73044100	S S SEAMLESS PIPE & S S SEAMLESS PIPE	9310.00 KGS	2845136.00	9.000+9.000+NE+0.000+0.00

Tot. Tax'ble Amt 2845136.00 CGST Amt 256062.24 SGST Amt 256062.24 IGST Amt 0.00 CESS Amt 0.00 CESS Non.Advol Amt 0.00

Other Amt -0.48 Total Inv.Amt 3357260.00

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : & 31/10/2022

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	MH43Y2813	KALAMBOLI MAHARASHTRA	31/10/2022 06:27 PM	27AARFN6816E1ZY	-	-



251502074161

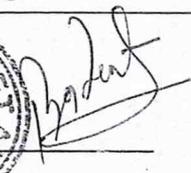
SE
 31/10/25

IMPORTERS & STOCKISTS OF :
 S S Pipe & Tubes,
 Butt Weld Pipe Fittings
 & Forged Flanges,
 Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
 1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
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(M)
 S.E.
 /

TAX INVOICE							
ORIGINAL COPY							
UNDER RULE 7 SECTION 31 OF CST ACT 2017							
BILL TO PARTY				INVOICE NO	NA/147/2022-23	DATE:	01.11.2022
EVERGREEN STEEL CORP.				REVERSE CHARGE (Y/N)		N	
OFFICE NO.8,MULIJIBHI BLDG., GR.FLOOR 74-76, NANUBHAI				PURCHASE ORDER NO			
DESAI ROAD,MUMBAI-400004				PURCHASE ORDER DATE			
STATE	MAHARASHTRA	CODE	27	PAYMENT TERMS		IMMEDIATELY	
GSTN	27AAHFE6919K1Z0			ORIGINAL / DUPLICATE / TRIPLICATE			
SHIP TO PARTY				TRANSPORTER	MH04CP8930		
EVERGREEN STEEL CORP.				TRANSPORT MODE	BY ROAD		
PLOT NO.1890 STEEL MARKET				PLACE OF SUPPLY	MUMBAI		
KALAMBOLI 410218.				DATE OF SUPPLY	01.11.2022		
STATE	MAHARASHTRA	CODE	27	L R NO	DATE:		
GSTN	27AAHFE6919K1Z0			REF NO			
ELECTRONIC REFERENCE NUMBER :							
SR.NO	DESCRIPTION	HSN CODE	QTY.	PKT	RATE	UNIT	AMOUNT
1	S S SEAMLESS PIPE 206 1020 1020 6000 - 3000 206	73044100	8195.000		305.00	KGS	24,99,475.00
AMOUNT IN WORDS					Total Amount before Tax	24,99,475.00	
TWENTY NINE LAKH FIFTY FIVE THOUSAND ONE HUNDRED EIGHTY THREE					LOADING	4917.00	
GSTIN	27AARFN6816E1ZY			CGST	9%	2,25,395.28	
STATE	MAHARASHTRA	CODE	27	SGST	9%	2,25,395.28	
BANK DETAILS				IGST	18%		
STANDERD CHARTERED BANK				ROUND UP	0.44		
A/C NO : 22405405649 IFCS CODE : SCBL0036047				Total Amount after Tax	29,55,183.00		
BRANCH - SANDHURUST BRIDGE, CHOWPATTY							
ACCOUNT TYPE : CURRENT ACCOUNT							
CERTIFIED THAT THE PARTICULARS GIVEN ABOVE ARE TRUE & CORRECT				GST on Reverse charge			
TERMS & CONDITIONS :				FOR NUMET ALLOYS			
(1). THIS BILL SHOULD BE PAID IMMEDIATELY AS PER TERMS OTHERWISE 24% P.A INTEREST WILL BE CHARGED WITH GST.				 Signature : _____ Authorised Signatory			
(2). WE RESERVE OUR RIGHT TO DEMAND AND RECIEVE THE FULL AMOUNT OF THIS BILLS.							
(3). OUR RESPONSIBILLITY FOR SHORT WEIGHT OR QUANTITY CEASES AFTER GOODS LEAVE OUR PREMISES.							
(4). GOODS ONCE SOLD WILL NOT BE TAKEN BACK.							

5/5
 31/11/25

e-Way Bill



1. E-WAY BILL Details

eWay Bill No: 2615 0261 3558 Generated Date: 01/11/2022 07:38 PM Generated By: 27AAR FN681 6E1ZY Valid Upto: 02/11/2022

Mode: Road Approx Distance: 100km

Type: Outward - Supply Document Details: Tax Invoice - NA/147/2022-23 - 01/11/2022 Transaction type: Regular

2. Address Details

From

GSTIN : 27AAR FN681 6E1ZY
 NUMET ALLOYS
 MAHARASHTRA

.. Dispatch From ::
 PLOT NO 1423 ROAD NO 26
 VILLAGE KHEDUK PADA
 KALAMBOLI MAHARASHTRA-410218

To

GSTIN : 27AAH FE691 9K1Z0
 EVERGREEN STEEL CORP
 MAHARASHTRA

:: Ship To ::
 PLOT NO 1890
 STEEL MARKET
 KALAMBOLI MAHARASHTRA-410218

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
73044100	SS SSEAMLESS PIPE & SS SSEAMLESS PIPE	8195.00 KGS	2504392.00	9.000+9.000+NE+0.000+0.00

Tot. Tax'ble Amt 2504392.00 CGST Amt 225395.28 SGST Amt 225395.28 IGST Amt 0.00 CESS Amt 0.00 CESS Non.Advol Amt 0.00

Other Amt 0.44 Total Inv.Amt 2955183.00

4. Transportation Details

Transporter ID & Name : Transporter Doc. No & Date : & 01/11/2022

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	MH04CP8930	KALAMBOLI	01/11/2022 07:38 PM	27AARFN6816E1ZY	-	-

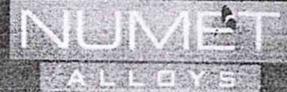


261502613558

Handwritten signature and date:
 01/11/22

DEALERS & STOCKISTS OF :
 S.S. Pipe & Tubes,
 Butt Weld Pipe Fittings
 & Forged Flanges,
 Ferrous & Non Ferrous Metals

Plot 21, Office No. 2, 1st Floor, Manigar House,
 1st Parsiwada, V.P. Road, Girgaon, Mumbai - 400 004.
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 info@numetalloys.com • www.numetalloys.com



TAX INVOICE							
ORIGINAL COPY							
UNDER RULE 7 SECTION 31 OF CST ACT 2017							
BILL TO PARTY				INVOICE NO:	NA/148/2022-23	DATE:	02.11.2022
EVERGREEN STEEL CORP.				REVERSE CHARGE (Y/N)		N	
OFFICE NO.8,MULIJIBHI BLDG., GR.FLOOR 74-76, NANUBHAI DESAI ROAD,MUMBAI-400004				PURCHASE ORDER NO			
STATE	MAHARASHTRA	CODE	27	PURCHASE ORDER DATE			
GSTN	27AAHFE6919K1Z0			PAYMENT TERMS		IMMEDIATELY	
SHIP TO PARTY				ORIGINAL / DUPLICATE / TRIPLICATE			
EVERGREEN STEEL CORP.				TRANSPORTER	MH43Y2813		
OFFICE NO.8,MULIJIBHI BLDG., GR.FLOOR 74-76, NANUBHAI DESAI ROAD,MUMBAI-400004				TRANSPORT MODE	BY ROAD		
				PLACE OF SUPPLY	MUMBAI		
				DATE OF SUPPLY	02.11.2022		
STATE	MAHARASHTRA	CODE	27	L R NO	DATE:		
GSTN	27AAHFE6919K1Z0			REF NO			
ELECTRONIC REFERENCE NUMBER :							
SR.NO	DESCRIPTION	HSN CODE	QTY.	PKT	RATE	UNIT	AMOUNT
1	SS SEAMLESS PIPE	73041110	10725.730		305.00	KGS	32,71,347.65
2	SS SEAMLESS PIPE	73044100	254.270		305.00	KGS	77,552.35
			10980.000				
AMOUNT IN WORDS				Total Amount before Tax		33,48,900.00	
THIRTY NINE LAKH FIFTY NINE THOUSAND FOUR HUNDRED SEVENTY SIX				LOADING		6588.00	
GSTIN	27AARFN6816E1ZY			CGST	9%	3,01,993.92	
STATE	MAHARASHTRA	CODE	27	SGST	9%	3,01,993.92	
BANK DETAILS				IGST	18%		
STANDERD CHARTERED BANK				ROUND UP	0.16		
A/C NO : 22405405649 IFCS CODE : SCBL0036047				Total Amount after Tax		39,59,476.00	
BRANCH - SANDHURUST BRIDGE, CHOWPATTY							
ACCOUNT TYPE : CURRENT ACCOUNT							
CERTIFIED THAT THE PARTICULARS GIVEN ABOVE ARE TRUE & CORRECT				GST on Reverse charge			
TERMS & CONDITIONS :				FOR NUMET ALLOYS			
(1) THIS BILL SHOULD BE PAID IMMEDIATELY AS PER TERMS OTHERWISE 24% P.A INTEREST WILL BE CHARGED WITH GST.				 Signature : _____ Authorised Signatory			
(2) WE RESERVE OUR RIGHT TO DEMAND AND RECIEVE THE FULL AMOUNT OF THIS BILLS.							
(3) OUR RESPONSIBILITY FOR SHORT WEIGHT OR QUANTITY CEASES AFTER GOODS LEAVE OUR PREMISES.							
(4) GOODS ONCE SOLD WILL NOT BE TAKEN BACK.							

Handwritten signature and date:
 31/1/25

Handwritten note:
 m-shw

Handwritten notes:
 S-E

e-Way Bill



E-Way Bill No: 2315 0306 6992
 E-Way Bill Date: 02/11/2022 08:16 PM
 Generated By: 27AAR FN681 6E1ZY - NUMET ALLOYS
 Valid From: 02/11/2022 08:16 PM [45Kms]
 Valid Until: 03/11/2022

Part - A

GSTIN of Supplier 27AARFN6816E1ZY,NUMET ALLOYS
 Place of Dispatch KALAMBOLI,MAHARASHTRA-410218
 GSTIN of Recipient 27AAH FE691 9K1Z0 ,EVERGREEN STEEL CORP
 Place of Delivery MUMBAI,MAHARASHTRA-400004
 Document No. NA/148/2022-23
 Document Date 02/11/2022
 Transaction Type: Regular
 Value of Goods 3959476
 HSN Code 73041110 - SS SEAMLESS PIPE(+1)
 Reason for Transportation Outward - Supply

Transporter

Part - B

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	MH13Y2813	KALAMBOLI	02/11/2022 08:16 PM	27AARFN6816E1ZY	-	-



231503066992

SK
 31/1/25

e-Way Bill



1. E-WAY BILL Details

eWay Bill No: 2315 0306 6992

Generated Date: 02/11/2022 08:16 PM

Generated By: 27AAR FN681 6E1ZY Valid Upto: 03/11/2022

Mode: Road

Approx Distance: 45km

Type: Outward - Supply

Document Details: Tax Invoice - NA/148/2022-23 - 02/11/2022 Transaction type: Regular

2. Address Details

From

GSTIN : 27AAR FN681 6E1ZY
 NUMET ALLOYS
 MAHARASHTRA

Dispatch From
 PLOT NO 1423 ROAD NO 26
 VILLAGE KHEDUK PADA
 KALAMBOLI MAHARASHTRA-410216

To

GSTIN : 27AAH FE691 9K1ZD
 EVERGREEN STEEL CORP
 MAHARASHTRA

Ship To:
 MULJIBHAI BUILDING, 8, PLOT 74/76,
 GROUND FLOOR, NANUBHAI DESAI ROAD, C P TANK, GIRGAON
 MUMBAI, MAHARASHTRA-400004

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
73041110	SS SEAMLESS PIPE & SS SEAMLESS PIPE	10725.73 KGS	3271347.65	9.000+9.000+NE+0.000+0.00
73044100	SS SEAMLESS PIPE & SS SEAMLESS PIPE	254.27 KGS	84140.35	9.000+9.000+NE+0.000+0.00

Tot. Taxable Amt 3355488.00 COST Amt 301993.92 SGST Amt 301993.92 IGST Amt 0.00 CESS Amt 0.00 CESS Non Advol Amt 0.00

Other Amt 0.16 Total Inv. Amt 3959476.00

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : & 02/11/2022

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (if any)	Multi Veh.info (if any)
Road	MH43Y2813	KALAMBOLI	02/11/2022 08:16 PM	27AARFN6816E1ZY		



231503066992

5/2
 31/1/25

IMPORTERS & STOCKISTS OF :
S.S. Pipe & Fittings,
Butt Weld Pipe Fittings
& Forged Flanges,
Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
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ALLOYS

TAX INVOICE

ORIGINAL COPY

UNDER RULE 7 SECTION 31 OF CST ACT 2017

BILL TO PARTY		INVOICE NO:	NA/148/2022-23	DATE:	02.11.2022
EVERGREEN STEEL CORP.		REVERSE CHARGE (Y/N)		N	
OFFICE NO.8,MULIJIBHI BLDG., GR.FLOOR 74-76, NANUBHAI DESAI ROAD,MUMBAI-400004		PURCHASE ORDER NO			
		PURCHASE ORDER DATE			
STATE	MAHARASHTRA	CODE	27	PAYMENT TERMS IMMEDIATELY	
GSTN	27AAHFE6919K1Z0		ORIGINAL / DUPLICATE / TRIPLICATE		
SHIP TO PARTY		TRANSPORTER	MH43Y2813		
EVERGREEN STEEL CORP.		TRANSPORT MODE	BY ROAD		
OFFICE NO.8,MULIJIBHI BLDG., GR.FLOOR 74-76, NANUBHAI DESAI ROAD,MUMBAI-400004		PLACE OF SUPPLY	MUMBAI		
		DATE OF SUPPLY	02.11.2022		
STATE	MAHARASHTRA	CODE	27	L R NO	DATE:
GSTN	27AAHFE6919K1Z0		REF NO		

ELECTRONIC REFERENCE NUMBER :

SR.NO	DESCRIPTION	HSN CODE	QTY.	PKT	RATE	UNIT	AMOUNT
1	S S SEAMLESS PIPE	73041110	10725.730		305.00	KGS	32,71,347.65
2	S S SEAMLESS PIPE	73044100	254.270		305.00	KGS	77,552.35
			10980.000				

AMOUNT IN WORDS

THIRTY NINE LAKH FIFTY NINE THOUSAND FOUR HUNDRED SEVENTY SIX		Total Amount before Tax	33,48,900.00
GSTIN	27AARFN6816E1ZY	LOADING	6588.00
STATE	MAHARASHTRA	CGST	9% 3,01,993.92
CODE	27	SGST	9% 3,01,993.92

BANK DETAILS

STANDERD CHARTERED BANK	IGST	18%
A/C NO : 22405405649 IFCS CODE : SCBL0036047	ROUND UP	0.16
BRANCH - SANDHURUST BRIDGE, CHOWPATTY	Total Amount after Tax	39,59,476.00
ACCOUNT TYPE : CURRENT ACCOUNT		

CERTIFIED THAT THE PARTICULARS GIVEN ABOVE ARE TRUE & CORRECT

GST on Reverse charge

TERMS & CONDITIONS :

- (1).THIS BILL SHOULD BE PAID IMMEDIATELY AS PER TERMS OTHERWISE 24% P.A INTEREST WILL BE CHARGED WITH GST.
- (2).WE RESERVE OUR RIGHT TO DEMAND AND RECIEVE THE FULL AMOUNT OF THIS BILLS.
- (3).OUR RESPONSIBILITY FOR SHORT WEIGHT OR QUANTITY CEASES AFTER GOODS LEAVE OUR PREMISES.
- (4).GOODS ONCE SOLD WILL NOT BE TAKEN BACK.

FOR NUMET ALLOYS

Signature :



Authorised Signatory

Handwritten signature and date 31/11/25

e-Way Bill



E-Way Bill No: 2315 0306 6992
 E-Way Bill Date: 02/11/2022 08:16 PM
 Generated By: 27AAR FN681 6E1ZY - NUMET ALLOYS
 Valid From: 02/11/2022 08:16 PM [45Kms]
 Valid Until: 03/11/2022

Part - A

GSTIN of Supplier 27AARFN6816E1ZY, NUMET ALLOYS
 Place of Dispatch KALAMBOLI, MAHARASHTRA-410218
 GSTIN of Recipient 27AAH FE691 9K1Z0, EVERGREEN STEEL CORP
 Place of Delivery MUMBAI, MAHARASHTRA-400004
 Document No. NA/148/2022-23
 Document Date 02/11/2022
 Transaction Type: Regular
 Value of Goods 3959476
 HSN Code 73041110 - SS SEAMLESS PIPE(+1)
 Reason for Transportation Outward - Supply
 Transporter

Part - B

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (if any)	Multi Veh.Info (if any)
Road	MH43Y2813	KALAMBOLI	02/11/2022 08:16 PM	27AARFN6816E1ZY	-	-



231503066992

Handwritten signature and date
 3/11/25

e-Way Bill



1. E-WAY BILL Details

eWay Bill No: 2315 0306 6992 Generated Date: 02/11/2022 08:16 PM Generated By: 27AAR FN681 6E1ZY Valid Upto: 03/11/2022

Mode: Road Approx Distance: 45km

Type: Outward - Supply Document Details: Tax Invoice - NA/148/2022-23 - 02/11/2022 Transaction type: Regular

2. Address Details

From

GSTIN : 27AAR FN681 6E1ZY
NUMET ALLOYS
MAHARASHTRA

Dispatch From :
PLOT NO 1423 ROAD NO 26
VILLAGE KHEDUK PADA
KALAMBOLI MAHARASHTRA-410218

To

GSTIN : 27AAH FE691 9K1Z0
EVERGREEN STEEL CORP
MAHARASHTRA

Ship To :
MULJIBHAI BUILDING, 8, PLOT 74/76,
GROUND FLOOR, NANUBHAI DESAI ROAD, C P TANK, GIRGAON,
MUMBAI MAHARASHTRA-400004

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
73041110	SS SEAMLESS PIPE & SS SEAMLESS PIPE	10725.73 KGS	3271347.65	9.000+9.000+NE+0.000+0.00
73044100	SS SEAMLESS PIPE & SS SEAMLESS PIPE	254.27 KGS	84140.35	9.000+9.000+NE+0.000+0.00

Tot. Tax'ble Amt 3355488.00 CGST Amt 301993.92 SGST Amt 301993.92 IGST Amt 0.00 CESS Amt 0.00 CESS Non.Advol Amt 0.00

Other Amt 0.16 Total Inv.Amt 3959476.00

4. Transportation Details

Transporter ID & Name : Transporter Doc. No & Date : & 02/11/2022

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	MH43Y2813	KALAMBOLI	02/11/2022 08:16 PM	27AARFN6816E1ZY	-	-



231503066992

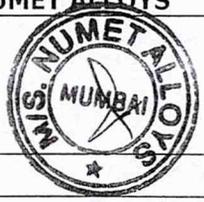
31/11/25

IMPORTERS & STOCKISTS OF :
 S.S. Pipes,
 Butt Weld Pipe Fittings
 & Forged Flanges,
 Ferrous & Non Ferrous Metals

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 1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
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TAX INVOICE							
ORIGINAL COPY							
UNDER RULE 7 SECTION 31 OF CST ACT 2017							
BILL TO PARTY				INVOICE NO:	NA/157/2022-23	DATE:	27.12.2022
EVERGREEN STEEL CORP.				REVERSE CHARGE (Y/N)		N	
OFFICE NO.8,MULIJIBHI BLDG., GR.FLOOR 74-76,				PURCHASE ORDER NO			
NANUBHAI DESAI ROAD,MUMBAI-400004				PURCHASE ORDER DATE			
STATE	MAHARASHTRA	CODE	27	PAYMENT TERMS		IMMEDIATELY	
GSTN	27AAHFE6919K1Z0			ORIGINAL / DUPLICATE / TRIPPLICATE			
SHIP TO PARTY				TRANSPORTER	MH04GC1716		
EVERGREEN STEEL CORP.				TRANSPORT MODE	BY ROAD		
PLOT NO 1555B				PLACE OF SUPPLY	MUMBAI		
STEEL MARKET KALAMBOLI- 410218				DATE OF SUPPLY	27.12.2022		
STATE	MAHARASHTRA	CODE	27	L R NO	DATE:		
GSTN	27AAHFE6919K1Z0			REF NO			
ELECTRONIC REFERENCE NUMBER :							
SR.NO	DESCRIPTION	HSN CODE	QTY.	PKT	RATE	UNIT	AMOUNT
1	SS SEAMLESS PIPE	73041110	8595.000		300.00	KGS	25,78,500.00
			8595.000				
AMOUNT IN WORDS				Total Amount before Tax		25,78,500.00	
THIRTY LAKH FOURTY EIGHT THOUSAND SEVEN HUNDRED FIFTEEN ONLY				LOADING		5157.00	
GSTIN	27AARFN6816E1ZY			CGST	9%	2,32,529.13	
STATE	MAHARASHTRA	CODE	27	SGST	9%	2,32,529.13	
BANK DETAILS				IGST	18%		
STANDERD CHARTERED BANK				ROUND UP	0.26		
A/C NO : 22405405649 IFCS CODE : SCBL0036047				Total Amount after Tax		30,48,715.00	
BRANCH - SANDHURUST BRIDGE, CHOWPATTY							
ACCOUNT TYPE : CURRENT ACCOUNT							
CERTIFIED THAT THE PARTICULARS GIVEN ABOVE ARE TRUE & CORRECT				GST on Reverse charge			
TERMS & CONDITIONS :				FOR NUMET ALLOYS			
(1).THIS BILL SHOULD BE PAID IMMEDIATELY AS PER TERMS OTHERWISE 24% P.A INTEREST WILL BE CHARGED WITH GST.				 Signature : _____ Authorised Signatory			
(2).WE RESERVE OUR RIGHT TO DEMAND AND RECIEVE THE FULL AMOUNT OF THIS BILLS.							
(3)OUR RESPONSIBILLITY FOR SHORT WEIGHT OR QUANTITY CEASES AFTER GOODS LEAVE OUR PREMISES.							
(4).GOODS ONCE SOLD WILL NOT BE TAKEN BACK.							

31/12/25



e-Way Bill

1. E-WAY BILL Details

eWay Bill No: 2315 2670 7362 Generated Date: 27/12/2022 12:58 PM Generated By: 27AAR FN681 6E1ZY
Valid Upto: 28/12/2022

Mode: Road Approx Distance: 100km

Type: Outward - Supply Document Details: Tax Invoice - NA/157/2022-23 Transaction type: Regular
- 27/12/2022

2. Address Details

From	To
GSTIN : 27AAR FN681 6E1ZY MET ALLOYS MAHARASHTRA :: Dispatch From :: PLOT NO 1423 ROAD NO 26 VILLAGE KHEDUK PADA KALAMBOLI, MAHARASHTRA-410218	GSTIN : 27AAH FE691 9K1Z0 EVERGREEN STEEL CORP MAHARASHTRA :: Ship To :: PLOT NO 1555B STEEL MARKET KALAMBOLI, MAHARASHTRA-410218

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
73041110	SS SEAMLESS PIPE & SS SEAMLESS PIPE	8595.00 KGS	2583657.00	9.000+9.000+NE+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
2583657.00	232529.13	232529.13	0.00	0.00	0.00	-0.26	3048715.00

4. Transportation Details

Transporter ID & Name : Transporter Doc. No & Date : & 27/12/2022

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	MH04GC1716	KALAMBOLI	27/12/2022 12:58 PM	27AARFN6816E1ZY	-	-



231526707362

Handwritten signature and date: 31/12/25

IMPORTERS & STOCKISTS OF :
S.S. Pipe Fittings,
Butt Weld Pipe Fittings
& Forged Flanges,
Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
+ 91 22 49684792 • + 91 22 67496208
info@numetalloys.com • www.numetalloys.com



TAX INVOICE							
ORIGINAL COPY							
UNDER RULE 7 SECTION 31 OF CST ACT 2017							
BILL TO PARTY			INVOICE NO:	NA/158/2022-23	DATE:	27.12.2022	
EVERGREEN STEEL CORP.			REVERSE CHARGE (Y/N)		N		
OFFICE NO.8,MULIJIBHI BLDG., GR.FLOOR 74-76,			PURCHASE ORDER NO				
NANUBHAI DESAI ROAD,MUMBAI-400004			PURCHASE ORDER DATE				
STATE	MAHARASHTRA	CODE	27	PAYMENT TERMS		IMMEDIATELY	
GSTN	27AAHFE6919K1Z0		ORIGINAL / DUPLICATE / TRIPLICATE				
SHIP TO PARTY			TRANSPORTER	MH04GC1716			
EVERGREEN STEEL CORP.			TRANSPORT MODE	BY ROAD			
PLOT NO 1555B			PLACE OF SUPPLY	MUMBAI			
STEEL MARKET KALAMBOLI- 410218			DATE OF SUPPLY	27.12.2022			
STATE	MAHARASHTRA	CODE	27	L R NO	DATE:		
GSTN	27AAHFE6919K1Z0		REF NO				
ELECTRONIC REFERENCE NUMBER :							
SR.NO	DESCRIPTION	HSN CODE	QTY.	PKT	RATE	UNIT	AMOUNT
1	SS SEAMLESS PIPE	73041110	7645.000		300.00	KGS	22,93,500.00
			7645.000				
AMOUNT IN WORDS					Total Amount before Tax	22,93,500.00	
TWENTY SEVEN LAKH ELEVEN THOUSAND SEVEN HUNDRED FOURTY THREE					LOADING	4587.00	
GSTIN	27AARFN6816E1ZY		CGST	9%	2,06,827.83		
STATE	MAHARASHTRA	CODE	27	SGST	9%	2,06,827.83	
BANK DETAILS					IGST	18%	
STANDERD CHARTERED BANK					ROUND UP	0.34	
A/C NO : 22405405649 IFCS CODE : SCBL0036047					Total Amount after Tax	27,11,743.00	
BRANCH - SANDHURUST BRIDGE, CHOWPATTY							
ACCOUNT TYPE : CURRENT ACCOUNT							
CERTIFIED THAT THE PARTICULARS GIVEN ABOVE ARE TRUE & CORRECT					GST on Reverse charge		
TERMS & CONDITIONS :				FOR NUMET ALLOYS			
(1).THIS BILL SHOULD BE PAID IMMEDIATELY AS PER TERMS OTHERWISE 24% P.A INTEREST WILL BE CHARGED WITH GST.				 Signature : _____ Authorized Signatory			
(2).WE RESERVE OUR RIGHT TO DEMAND AND RECIEVE THE FULL AMOUNT OF THIS BILLS.							
(3)OUR RESPONSIBILLITY FOR SHORT WEIGHT OR QUANTITY CEASES AFTER GOODS LEAVE OUR PREMISES.							
(4).GOODS ONCE SOLD WILL NOT BE TAKEN BACK.							

Handwritten signature and date:
31/1/25

e-Way Bill



1. E-WAY BILL Details

eWay Bill No: 2915 2675 6924 Generated Date: 27/12/2022 02:27 PM Generated By: 27AAR FN681 6E1ZY
 Valid Upto: 28/12/2022

Mode: Road Approx Distance: 100km

Type: Outward - Supply Document Details: Tax Invoice - NA/158/2022-23 Transaction type: Regular
 - 27/12/2022

2. Address Details

From

GSTIN : 27AAR FN681 6E1ZY
 NUMET ALLOYS
 MAHARASHTRA

:: Dispatch From ::
 PLOT NO 1423 ROAD NO 26
 VILLAGE KHEDUK PADA
 KALAMBOLI, MAHARASHTRA-410218

To

GSTIN : 27AAH FE691 9K1Z0
 EVERGREEN STEEL CORP
 MAHARASHTRA

:: Ship To ::
 PLOT NO 1555B
 STEEL MARKET
 KALAMBOLI, MAHARASHTRA-410218

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
73041110	SS SEAMLESS PIPE & SS SEAMLESS PIPE	7645.00 KGS	2298087.00	9.000+9.000+NE+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
2298087.00	206827.83	206827.83	0.00	0.00	0.00	0.34	2711743.00

4. Transportation Details

Transporter ID & Name : Transporter Doc. No & Date : & 27/12/2022

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	MH04GC1716	KALAMBOLI	27/12/2022 02:27 PM	27AARFN6816E1ZY		



291526756924

Handwritten signature and date:
 31/1/25

IMPORTERS & STOCKISTS OF :
S.S. Pipes, Tubes,
Butt Weld Pipe Fittings
& Forged Flanges,
Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
+ 91 22 49684792 • + 91 22 67496208
info@numetalloys.com • www.numetalloys.com



NUMET
ALLOYS

**TAX INVOICE
ORIGINAL COPY**

UNDER RULE 7 SECTION 31 OF CST ACT 2017

BILL TO PARTY			INVOICE NO:	NA/160/2022-23	DATE:	29.12.2022
EVERGREEN STEEL CORP.			REVERSE CHARGE (Y/N)			-N
OFFICE NO.8,MULIJIBHI BLDG., GR.FLOOR 74-76,			PURCHASE ORDER NO			
NANUBHAI DESAI ROAD,MUMBAI-400004			PURCHASE ORDER DATE			
STATE	MAHARASHTRA	CODE	27	PAYMENT TERMS	IMMEDIATELY	
GSTN	27AAHFE6919K1Z0			ORIGINAL / DUPLICATE / TRIPLICATE		
SHIP TO PARTY			TRANSPORTER	MH04CG9814		
EVERGREEN STEEL CORP.			TRANSPORT MODE	BY ROAD		
PLOT NO 1555B			PLACE OF SUPPLY	MUMBAI		
STEEL MARKET KALAMBOLI- 410218			DATE OF SUPPLY	29.12.2022		
STATE	MAHARASHTRA	CODE	27	L R NO		DATE:
GSTN	27AAHFE6919K1Z0			REF NO		

ELECTRONIC REFERENCE NUMBER :

SR.NO	DESCRIPTION	HSN CODE	QTY.	PKT	RATE	UNIT	AMOUNT
1	SS SEAMLESS PIPE	73041110	1980.000		300.00	KGS	5,94,000.00
2	SS SEAMLESS PIPE	73044100	3365.000		300.00	KGS	10,09,500.00
			5345.000				

AMOUNT IN WORDS

EIGHTEEN LAKH NINETY FIVE THOUSAND NINE HUNDRED FOURTEEN ONLY			Total Amount before Tax	16,03,500.00		
GSTIN	27AARFN6816E1ZY		LOADING	3207.00		
STATE	MAHARASHTRA	CODE	27	CGST	9%	1,44,603.63
				SGST	9%	1,44,603.63
				IGST	18%	

BANK DETAILS

STANDERD CHARTERED BANK	ROUND UP	0.26
A/C NO : 22405405649 IFCS CODE : SCBL0036047	Total Amount after Tax	18,95,914.00

BRANCH - SANDHURUST BRIDGE, CHOWPATTY

ACCOUNT TYPE : CURRENT ACCOUNT

CERTIFIED THAT THE PARTICULARS GIVEN ABOVE ARE TRUE & CORRECT

GST on Reverse charge

TERMS & CONDITIONS :

- (1).THIS BILL SHOULD BE PAID IMMEDIATELY AS PER TERMS OTHERWISE 24% P.A INTEREST WILL BE CHARGED WITH GST.
- (2).WE RESERVE OUR RIGHT TO DEMAND AND RECIEVE THE FULL AMOUNT OF THIS BILLS.
- (3)OUR RESPONSIBLILITY FOR SHORT WEIGHT OR QUANTITY CEASES AFTER GOODS LEAVE OUR PREMISES.
- (4).GOODS ONCE SOLD WILL NOT BE TAKEN BACK.

FOR NUMET ALLOYS

Signature :



Authorised Signatory

Handwritten signature and date: 31/1/25

e-Way Bill



E-Way Bill No:	2215 2787 6936
E-Way Bill Date:	29/12/2022 04:56 PM
Generated By:	27AAR FN681 6E1ZY - NUMET ALLOYS
Valid From:	29/12/2022 04:56 PM [100Kms]
Valid Until:	30/12/2022

Part - A

GSTIN of Supplier	27AARFN6816E1ZY,NUMET ALLOYS
Place of Dispatch	KALAMBOLI,MAHARASHTRA-410218
GSTIN of Recipient	27AAH FE691 9K1Z0 ,EVERGREEN STEEL CORP
Place of Delivery	KALAMBOLI,MAHARASHTRA-410218
Document No.	NA/160/2022-23
Document Date	29/12/2022
Transaction Type:	Regular
Value of Goods	1895914
HSN Code	73044100 - SS SEAMLESS PIPE(+1)
Reason for Transportation	Outward - Supply
Transporter	

Part - B

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	MH04CG9814	KALAMBOLI	29/12/2022 04:56 PM	27AARFN6816E1ZY	-	-



221527876936

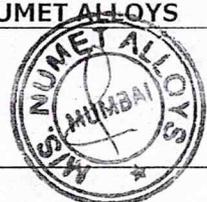
Handwritten signature and date:
31/12/25

IMPORTERS & STOCKISTS OF :
S.S. Pipe Fittings,
Butt Weld Pipe Fittings
& Forged Flanges,
Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
1st Parsiwada, V.P.Road, Girgaon, Mumbai - 400 004.
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NUMET
ALLOYS

TAX INVOICE							
ORIGINAL COPY							
UNDER RULE 7 SECTION 31 OF CST ACT 2017							
BILL TO PARTY				INVOICE NO:	NA/161/2022-23	DATE:	30.12.2022
EVERGREEN STEEL CORP.				REVERSE CHARGE (Y/N)		N	
OFFICE NO.8,MULIJIBHI BLDG., GR.FLOOR 74-76, NANUBHAI DESAI ROAD,MUMBAI-400004				PURCHASE ORDER NO			
STATE MAHARASHTRA CODE 27				PURCHASE ORDER DATE			
GSTN 27AAHFE6919K1Z0				PAYMENT TERMS		IMMEDIATELY	
SHIP TO PARTY				TRANSPORTER		MH16AE0067	
EVERGREEN STEEL CORP.				TRANSPORT MODE		BY ROAD	
PLOT NO 1555B				PLACE OF SUPPLY		MUMBAI	
STEEL MARKET KALAMBOLI- 410218				DATE OF SUPPLY		30.12.2022	
STATE MAHARASHTRA CODE 27				L R NO		DATE:	
GSTN 27AAHFE6919K1Z0				REF NO			
ELECTRONIC REFERENCE NUMBER :							
SR.NO	DESCRIPTION	HSN CODE	QTY.	PKT	RATE	UNIT	AMOUNT
1	SS SEAMLESS PIPE	73044100	3746.000		300.00	KGS	11,23,800.00
2	SS SEAMLESS PIPE	73042990	2629.000		300.00	KGS	7,88,700.00
			6375.000				
AMOUNT IN WORDS				Total Amount before Tax		19,12,500.00	
TWENTY TWO LAKH SIXTY ONE THOUSAND TWO HUNDRED SIXTY FOUR ONLY				LOADING		3825.00	
GSTIN 27AARFN6816E1ZY				CGST		9% 1,72,469.25	
STATE MAHARASHTRA CODE 27				SGST		9% 1,72,469.25	
BANK DETAILS				IGST		18%	
STANDERD CHARTERED BANK				ROUND UP		0.50	
A/C NO : 22405405649 IFCS CODE : SCBL0036047				Total Amount after Tax		22,61,264.00	
BRANCH - SANDHURUST BRIDGE, CHOWPATTY							
ACCOUNT TYPE : CURRENT ACCOUNT							
CERTIFIED THAT THE PARTICULARS GIVEN ABOVE ARE TRUE & CORRECT				GST on Reverse charge			
TERMS & CONDITIONS :				FOR NUMET ALLOYS			
(1).THIS BILL SHOULD BE PAID IMMEDIATELY AS PER TERMS OTHERWISE 24% P.A INTEREST WILL BE CHARGED WITH GST.							
(2).WE RESERVE OUR RIGHT TO DEMAND AND RECIEVE THE FULL AMOUNT OF THIS BILLS.							
(3)OUR RESPONSIBILITY FOR SHORT WEIGHT OR QUANTITY CEASES AFTER GOODS LEAVE OUR PREMISES.							
(4).GOODS ONCE SOLD WILL NOT BE TAKEN BACK.							
				Authorized Signatory			

31/1/25

e-Way Bill



1. E-WAY BILL Details

eWay Bill No: 2615 2818 4661

Generated Date: 30/12/2022 12:17 PM

Generated By: 27AAR FN681 6E1ZY

Valid Upto: 31/12/2022

Mode: Road

Approx Distance: 100km

Type: Outward - Supply

Document Details: Tax Invoice - NA/161/2022-23 Transaction type: Regular
- 30/12/2022

2. Address Details

From

GSTIN : 27AAR FN681 6E1ZY
NUMET ALLOYS
MAHARASHTRA

:: Dispatch From ::
PLOT NO 1423 ROAD NO 26
VILLAGE KHEDUK PADA
KALAMBOLI, MAHARASHTRA-410218

To

GSTIN : 27AAH FE691 9K1Z0
EVERGREEN STEEL CORP
MAHARASHTRA

:: Ship To ::
PLOT NO 1555B
STEEL MARKET
KALAMBOLI, MAHARASHTRA-410218

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
73044100	SS SEAMLESS PIPE & SS SEAMLESS PIPE	3746.00 KGS	1123800.00	9.000+9.000+NE+0.000+0.00
73042990	SS SEAMLESS PIPE & SS SEAMLESS PIPE	2629.00 KGS	792525.00	9.000+9.000+NE+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
1916325.00	172469.25	172469.25	0.00	0.00	0.00	0.50	2261264.00

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : & 30/12/2022

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	MH16AE0067	KALAMBOLI	30/12/2022 12:17 PM	27AARFN6816E1ZY		



261528184661

Handwritten signature and date:
31/12/22

IMPORTERS & STOCKISTS OF :
 S.S. Pipe & Tubes,
 Butt Weld Pipe Fittings
 & Forged Flanges,
 Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
 1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
 + 91 22 49684792 • + 91 22 67496208
 info@numetalloys.com • www.numetalloys.com



Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice



IRN : 72e4e1ad23eb18ec955a365afcac59934b9b3a025-00b04e6733fa9c45fe2fa3b
 Ack No. : 122315417899718
 Ack Date : 16-Jan-23

NUMET ALLOYS
 PLOT 21 OFFICE 2,1ST FLOOR MANIPAR HOUSE
 1 ST PARSIWADA V.P.ROAD GIRGAON,MUMBAI
 GSTIN/UIN: 27AARFN6816E1ZY
 State Name : Maharashtra, Code : 27
 E-Mail : info@numetalloys.com

Consignee (Ship to)
EVERGREEN STEEL CORP
 PLOT NO 1555B
 STEEL MARKET
 KALAMBOLI-410218
 State Name : Maharashtra, Code : 27

Buyer (Bill to)
EVERGREEN STEEL CORP
 OFFICE NO 8 MULIJIBHAI BLDG GR FLOOR 74-76
 NANUBHAI DESAI ROAD
 MUMBAI-400004
 GSTIN/UIN : 27AAHFE6919K1Z0
 State Name : Maharashtra, Code : 27

Invoice No.	e-Way Bill No.	Dated
NA/167/2022-23	281535713371	16-Jan-23
Delivery Note	Mode/Terms of Payment	
	IMMEDIATELY	
Reference No. & Date.	Other References	
dt. 16-Jan-23		
Buyer's Order No.	Dated	
Dispatch Doc No	Delivery Note Date	
Dispatched through	Destination	
Bill of Lading/LR-RR No.	Motor Vehicle No	
dt. 16-Jan-23	MH04GC1716	
Terms-of Delivery		

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	SS SEAMLESS PIPE 73041110 (KLB)	73041110	5,850.000 KGS	285.00	KGS	16,67,250.00
	SS SEAMLESS PIPE 73044100 (KLB)	73044100	3,785.000 KGS	285.00	KGS	10,78,725.00
						27,45,975.00
	LOADING CHARGES					5,761.00
	CGST ON SALE 9%			9%		2,47,658.04
	SGST ON SALE 9%			9%		2,47,658.04
	R/Off					(-0.00)
	Total		9,635.000 KGS			₹ 32,47,072.00

Amount Chargeable (in words) **INR Thirty Two Lakh Forty Seven Thousand Seventy Two Only** E & O E

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax Amount
73041110	16,70,760.00	9%	1,50,368.40	9%	1,50,368.40	3,00,736.80
73044100	10,80,995.00	9%	97,289.64	9%	97,289.64	1,94,579.28
Total	27,51,756.00		2,47,658.04		2,47,658.04	4,95,316.08

Tax Amount (in words) : **INR Four Lakh Ninety Five Thousand Three Hundred Sixteen and Eight paise Only**

Company's Bank Details
 Bank Name : STANDARD CHARTERED
 A/c No. : 22405405649
 Branch & IFS Code : CHOWPATTY & SCBL0036004

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

for NUMET ALLOYS



This is a Computer Generated Invoice

Handwritten signature and date: 31/1/23

e-Way Bill

e-Way Bill

Doc No.: Tax Invoice - NA/167/2022-23

Date : 16-Jan-23

IRN : 72e4e1ad23eb18ec955a365afcac59934b9b3a02500b04e6733fa9c45fe2fa3b

Ack No.: 122315417899718

Ack Date: 16-Jan-23



1. e-Way Bill Details

e-Way Bill No.: 281535713371

Mode : 1 - Road

Generated Date: 16-Jan-23 5:44 P

Generated By: 27AARFN6816E1ZY

Approx Distance: 2 KM

Valid Upto: 17-Jan-23 11:59 P

Supply Type: Outward-Supply

Transaction Type: Combination of 2 and 3

2. Address Details

From
 NUMET ALLOYS
 GSTIN : 27AARFN6816E1ZY
 Maharashtra

To
 EVERGREEN STEEL CORP
 GSTIN : 27AAHFE6919K1Z0
 Maharashtra

Dispatch From
 PLOT NO 1423 ROAD NO 26 VILLAGE, KHEDUK PADA,
 KALAMBOLI
 KALAMBOLI Maharashtra 410218

Ship To
 PLOT NO 1555B, STEEL MARKET, KALAMBOLI-410218
 Maharashtra 410218

3. Goods Details

HSN Code	Product Name & Desc	Quantity	Taxable Amt	Tax R. (C+S)
73041110	SS SEAMLESS PIPE 73041110 (KLB) & SEAMLESS PIPE	5,850 KGS	16,70,760.00	9+9
73044100	SS SEAMLESS PIPE 73044100 (KLB) & SEAMLESS PIPE	3,785 KGS	10,80,996.00	9+9

Tot.Taxable Amt : 27,51,756.00 Other Amt : (-)0.08
 CGST Amt : 2,47,658.04 SGST Amt : 2,47,658.04

Total Inv Amt : 32,47,07.

4. Transportation Details

Transporter ID :
 Name :

Doc No
 Date

5. Vehicle Details

Vehicle No. : MH04GC1716 From : KALAMBOLI

CEWB No

[Handwritten Signature]
 31/1/23

IMPORTERS & STOCKISTS OF :
 S.S. Pipes,
 Butt Weld Pipe Fittings
 & Forged Flanges,
 Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
 1st Parsiwada, V.P. Road, Girgaon, Mumbai - 400 004.
 + 91 22 49684792 • + 91 22 67496208
 info@numetalloys.com • www.numetalloys.com

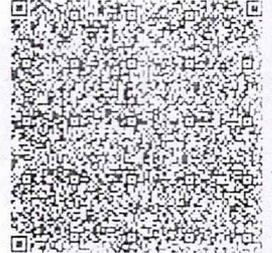


NUMET
ALLOYS

Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice



IRN : 72e4e1ad23eb18ec955a365afcac59934b9b3a025-00b04e6733fa9c45fe2fa3b
 Ack No. : 122315417899718
 Ack Date : 16-Jan-23

NUMET ALLOYS
 PLOT 21 OFFICE 2,1ST FLOOR MANIPAR HOUSE
 T PARSIWADA V.P.ROAD GIRGAON,MUMBAI
 GSTIN/UIN: 27AARFN6816E1ZY
 State Name : Maharashtra, Code : 27
 E-Mail : info@numetalloys.com

Consignee (Ship to)
EVERGREEN STEEL CORP
 PLOT NO 1555B
 STEEL MARKET
 KALAMBOLI-410218
 State Name : Maharashtra, Code : 27

Buyer (Bill to)
EVERGREEN STEEL CORP
 OFFICE NO 8 MULIJIBHAI BLDG GR FLOOR 74-76
 NANUBHAI DESAI ROAD
 MUMBAI-400004
 GSTIN/UIN : 27AAHFE6919K1Z0
 State Name : Maharashtra, Code : 27

Invoice No.	e-Way Bill No.	Dated
NA/167/2022-23	281535713371	16-Jan-23
Delivery Note	Mode/Terms of Payment	
	IMMEDIATELY	
Reference No. & Date.	Other References	
dt. 16-Jan-23		
Buyer's Order No.	Dated	
Dispatch Doc No.	Delivery Note Date	
Dispatched through	Destination	
Bill of Lading/LR-RR No.	Motor Vehicle No.	
dt. 16-Jan-23	MH04GC1716	
Terms of Delivery		

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	SS SEAMLESS PIPE 73041110 (KLB)	73041110	5,850.000 KGS	285.00	KGS	16,67,250.00
2	SS SEAMLESS PIPE 73044100 (KLB)	73044100	3,785.000 KGS	285.00	KGS	10,78,725.00
						27,45,975.00
	LOADING CHARGES					5,781.00
	CGST ON SALE 9%			9 %		2,47,658.04
	SGST ON SALE 9%			9 %		2,47,658.04
Less :	R/OFF					(-).00
	Total		9,635.000 KGS			₹ 32,47,072.00

Amount Chargeable (in words) **INR Thirty Two Lakh Forty Seven Thousand Seventy Two Only** E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	16,70,760.00	9%	1,50,368.40	9%	1,50,368.40	3,00,736.80
73044100	10,80,996.00	9%	97,289.64	9%	97,289.64	1,94,579.28
Total	27,51,756.00		2,47,658.04		2,47,658.04	4,95,316.08

Tax Amount (in words) : **INR Four Lakh Ninety Five Thousand Three Hundred Sixteen and Eight paise Only**

Company's Bank Details
 Bank Name : **STANDARD CHARTERED**
 A/c No. : **22405405649**
 Branch & IFS Code: **CHOWPATTY & SCBL0036004**

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

for NUMET ALLOYS



This is a Computer Generated Invoice

Handwritten signature and date: 31/1/23

e-Way Bill

e-Way Bill

Doc No.: Tax Invoice - NA/167/2022-23
Date : 16-Jan-23

IRN : 72e4e1ad23eb18ec955a365afcac59934b9b3a02500b04e6733fa9c45fe2fa3b
Ack No.: 122315417899718
Ack Date: 16-Jan-23



1. e-Way Bill Details

Way Bill No.: 281535713371 Mode : 1 - Road
Generated By: 27AARFN6816E1ZY Approx Distance: 2 KM
Supply Type: Outward-Supply Transaction Type: Combination of 2 and 3

Generated Date: 16-Jan-23 5:44 PM
Valid Upto: 17-Jan-23 11:59 PM

2. Address Details

From
NUMET ALLOYS
GSTIN : 27AARFN6816E1ZY
Maharashtra

To
EVERGREEN STEEL CORP
GSTIN : 27AAHFE6919K1Z0
Maharashtra

Dispatch From
PLOT NO 1423 ROAD NO 26 VILLAGE, KHEDUK PADA,
KALAMBOLI
KALAMBOLI Maharashtra 410218

Ship To
PLOT NO 1555B, STEEL MARKET, KALAMBOLI-410218
Maharashtra 410218

3. Goods Details

HSN Code	Product Name & Desc	Quantity	Taxable Amt	Tax Rate (C+S)
73041110	SS SEAMLESS PIPE 73041110 (KLB) & SEAMLESS PIPE	5,850 KGS	16,70,760.00	9+9
73044100	SS SEAMLESS PIPE 73044100 (KLB) & SEAMLESS PIPE	3,785 KGS	10,80,996.00	9+9

Tot. Taxable Amt : 27,51,756.00 Other Amt : (-)0.08
CGST Amt : 2,47,658.04 SGST Amt : 2,47,658.04

Total Inv Amt : 32,47,072.00

4. Transportation Details

Transporter ID :
Name :
Doc No
Date

5. Vehicle Details

Vehicle No. : MH04GC1716 From : KALAMBOLI CEWB No. :

Handwritten signature and date: 31/1/23



NUMET
ALLOYS

IMPORTERS & STOCKISTS OF :
S.S. Pipes, Tubes,
Butt Weld Pipe Fittings
& Forged Flanges,
Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
1st Parsiwada, V.P. Road, Girgaon, Mumbai - 400 004.
+ 91 22 49684792 • + 91 22 67496208
info@numetalloys.com • www.numetalloys.com

Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice



IRN : 2c4ffe0bf8e1f8ac038866e47a9ba192643629e93ee-
a4dcd072b9f05e2543349
Ack No. : 122315418846500
Ack Date : 16-Jan-23

NUMET ALLOYS

PLOT 21 OFFICE 2,1ST FLOOR MANIPAR HOUSE
1 ST PARSIWADA V.P.ROAD GIRGAON,MUMBAI
CIN/UID: 27AARFN6816E1ZY
State Name : Maharashtra, Code : 27
E-Mail : info@numetalloys.com

Consignee (Ship to)

EVERGREEN STEEL CORP

PLOT NO 1555B
STEEL MARKET
KALAMBOLI
410218
State Name : Maharashtra, Code : 27

Buyer (Bill to)

EVERGREEN STEEL CORP

OFFICE NO 8 MULIJIBHAI BLDG GR FLOOR 74-76
NANUBHAI DESAI ROAD
MUMBAI-400004
GSTIN/UID : 27AAHFE6919K1Z0
State Name : Maharashtra, Code : 27

Invoice No.	e-Way Bill No.	Dated
NA/168/2022-23	231535756496	16-Jan-23
Delivery Note	Mode/Terms of Payment	
	IMMEDIATELY	
Reference No. & Date.	Other References	
dt. 16-Jan-23		
Buyer's Order No.	Dated	
Dispatch Doc No.	Delivery Note Date	
Dispatched through	Destination	
Bill of Lading/LR-RR No.	Motor Vehicle No	
dt. 16-Jan-23	MH04GC1716	
Terms of Delivery		

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	SS SEAMLESS PIPE 73044100 (KLB)	73044100	7,760.000 KGS	285.00	KGS	22,11,600.00
						LOADING CHARGES 4,656.00
						CGST ON SALE 9% 1,99,463.04
						SGST ON SALE 9% 1,99,463.04
						R/Off (-)0.08
						Total ₹ 26,15,182.00

Amount Chargeable (in words)

INR Twenty Six Lakh Fifteen Thousand One Hundred Eighty Two Only

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73044100	22,16,256.00	9%	1,99,463.04	9%	1,99,463.04	3,98,926.08
	Total		1,99,463.04		1,99,463.04	3,98,926.08

Tax Amount (in words) : INR Three Lakh Ninety Eight Thousand Nine Hundred Twenty Six and Eight paise Only

Company's Bank Details

Bank Name : STANDARD CHARTERED

A/c No. : 22405405649

Branch & IFS Code: CHOWPATTY & SCBL0036004

Declaration

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

for NUMET ALLOYS



This is a Computer Generated Invoice

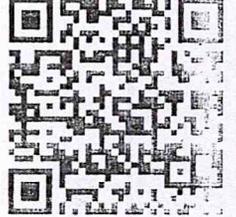
Handwritten signature and date: 31/1/23

e-Way Bill

e-Way Bill

Doc No.: Tax Invoice - NA/168/2022-23
Date : 16-Jan-23

IRN : 2c4ffe0bf8e1f8ac038866e47a9ba192643629e93eea4dcd072b9f05e2543349
Ack No.: 122315418846500
Ack Date: 16-Jan-23



1. e-Way Bill Details

e-Way Bill No.: 231535756496 Mode : 1 - Road
Generated By: 27AARFN6816E1ZY Approx Distance: 2 KM
Supply Type: Outward-Supply Transaction Type: Combination of 2 and 3

Generated Date: 16-Jan-23 8:41 PM
Valid Upto: 17-Jan-23 11:59 PM

2. Address Details

From
NUMET ALLOYS
GSTIN : 27AARFN6816E1ZY
Maharashtra

To
EVERGREEN STEEL CORP
GSTIN : 27AAHFE6919K1Z0
Maharashtra

Dispatch From
PLOT NO 1423 ROAD NO 26 VILLAGE, KHEDUK PADA,
KALAMBOLI
KALAMBOLI Maharashtra 410218

Ship To
PLOT NO 1555B, STEEL MARKET, KALAMBOLI, 410218
KALAMBOLI Maharashtra 410218

3. Goods Details

HSN Code	Product Name & Desc	Quantity	Taxable Amt	Tax Rate (CGST)
73044100	SS SEAMLESS PIPE 73044100 (KLB) & SEAMLESS PIPE	7.760 KGS	22,16,256.00	9%

Tot. Taxable Amt : 22,16,256.00 Other Amt : (-)0.08
CGST Amt : 1,99,463.04 SGST Amt : 1,99,463.04

Total Inv Amt : 26,15,182.08

4. Transportation Details

Transporter ID :
Name :

Doc No :
Date : 16-Jan-23

5. Vehicle Details

Vehicle No. : MH04GC1716 From : KALAMBOLI

CEWB No :

Handwritten signature and date:
31/1/23

IMPORTERS & STOCKISTS OF :
 S.S. Pipe Fittings,
 Built Up Pipe Fittings
 & Forged Flanges,
 Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
 1st Parsiwada, V.P. Road, Girgaon, Mumbai - 400 004.
 + 91 22 49684792 • + 91 22 67496208
 info@numetalloys.com • www.numetalloys.com

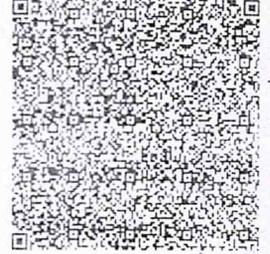


NUMET
 ALLOYS

Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice



IRN : 0333d88fb5d6156555c4e3aef53142d1a78322cc2f-5704d3e52bef415f08b143
 Ack No. : 122315449268672
 Ack Date : 19-Jan-23

NUMET ALLOYS
 PLOT 21 OFFICE 2, 1ST FLOOR MANIPAR HOUSE
 1ST PARSIWADA V.P. ROAD GIRGAON, MUMBAI
 GSTIN/UIN: 27AARFN6816E1ZY
 State Name : Maharashtra, Code : 27
 E-Mail : info@numetalloys.com

Consignee (Ship to)
EVERGREEN STEEL CORP
 PLOT NO. 1555B,
 STEEL MARKET KALAMBOLI
 NAVI MUMBAI 410218
 GSTIN/UIN : 27AAHFE6919K1Z0
 State Name : Maharashtra, Code : 27

Buyer (Bill to)
EVERGREEN STEEL CORP
 OFFICE NO 8 MULIJIBHAI BLDG GR FLOOR 74-76
 NANUBHAI DESAI ROAD
 MUMBAI
 GSTIN/UIN : 27AAHFE6919K1Z0
 State Name : Maharashtra, Code : 27

Invoice No.	e-Way Bill No.	Dated
NA/169/2022-23	211537176456	19-Jan-23
Delivery Note	Mode/Terms of Payment	
NA/169/2022-23	IMMEDIATELY	
Reference No. & Date.	Other References	
NA/169/2022-23 dt. 19-Jan-23		
Buyer's Order No.	Dated	
VERBAL	19-Jan-23	
Dispatch Doc No.	Delivery Note Date	
	19-Jan-23	
Dispatched through	Destination	
	KALAMBOLI	
Bill of Lading/LR-RR No.	Motor Vehicle No.	
	MH04BU0377	
Terms of Delivery		

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	SS SEAMLESS PIPE 73044100 (KLB)	73044100	10,131.630 KGS	285.00	KGS	28,87,514.55
2	SS SEAMLESS PIPE 73044900 (KLB)	73044900	893.370 KGS	285.00	KGS	2,54,610.45
						31,42,125.00
	LOADING CHARGES					6,615.00
	OUTPUT CGST			9%		2,83,386.60
	OUTPUT SGST			9%		2,83,386.60
	Less: R/Off					(-0.20)
	Total		11,025.000 KGS			₹ 37,15,513.00

Amount Chargeable (in words)
INR Thirty Seven Lakh Fifteen Thousand Five Hundred Thirteen Only
 E & O E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73044100	28,93,593.53	9%	2,60,423.42	9%	2,60,423.42	5,20,846.84
73044900	2,55,146.47	9%	22,963.18	9%	22,963.18	45,926.36
Total	31,48,740.00		2,83,386.60		2,83,386.60	5,66,773.20

Tax Amount (in words) : **INR Five Lakh Sixty Six Thousand Seven Hundred Seventy Three and Twenty paise Only**

Company's Bank Details
 Bank Name : STANDARD CHARTERED
 A/c No. : 22405405649
 Branch & IFS Code: CHOWPATTY & SCBL0036004

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

for NUMET ALLOYS

Authorised Signatory

This is a Computer Generated Invoice



[Handwritten Signature]
 31/1/2025

e-Way Bill

e-Way Bill

Doc No.: NA/169/2022-23
Date : 19-Jan-23

IRN : 0333d88fb5d6156555c4e3aef53142d1a78322cc2f5704d3e52bef415f08b143
Ack No.: 122315449268672
Ack Date: 19-Jan-23



1. e-Way Bill Details

e-Way Bill No.: 211537176456 Mode : 1 - Road
Generated By: 27AARFN6816E1ZY Approx Distance: 2 KM
Supply Type: Outward Transaction Type: Combination of 2 and 3

Generated Date: 19-Jan-23 4:03 PM
Valid Upto: 20-Jan-23 11:59 PM

2. Address Details

From NUMET ALLOYS GSTIN : 27AARFN6816E1ZY Maharashtra	To EVERGREEN STEEL CORP GSTIN : 27AAHFE6919K1Z0 Maharashtra
Dispatch From PLOT NO.1423, ROAD 26 VILLAGE KHEDUK PADA KALAMBOLI Mumbai Maharashtra 410218	Ship To PLOT NO.1555B, STEEL MARKET KALAMBOLI NAVI MUMBAI MUMBAI Maharashtra 410218

3. Goods Details

HSN Code	Product Name & Desc	Quantity	Taxable Amt	Tax Rate (CGST)
73044100	SS SEAMLESS PIPE 73044100 (KLB) & SEAMLESS PIPE	10,131.63 KGS	28,93,593.53	9%
73044900	SS SEAMLESS PIPE 73044900 (KLB) & SS SEAMLESS PIPE	893.37 KGS	2,55,146.47	9%

Tot. Taxable Amt : 31,48,740.00 Other Amt : (-)0.20
CGST Amt : 2,83,386.60 SGST Amt : 2,83,386.60

Total Inv Amt : 37,15,513.20

4. Transportation Details

Transporter ID :
Name :

Doc No. :
Date :

5. Vehicle Details

Vehicle No. : MH04BU0377 From : Mumbai

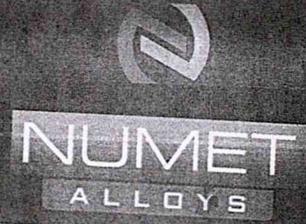
CEWB No. :

Handwritten signature and date: 31/1/23

IMPORTERS & STOCKISTS OF :

S.S. Pipes, Tubes,
Butt Weld Pipe Fittings
& Forged Flanges,
Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
+ 91 22 49684792 • + 91 22 67496208
info@numetalloys.com • www.numetalloys.com



Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice



IRN : 33a1e4faa85b58a4b5d49335e9b32f6ceb57bd65d-
e1a088f2ae2c254cdb47475
Ack No. : 122317586346800
Ack Date : 29-Jul-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27 Consignee (Ship to) EVERGREEN STEE COP PLOT NO1555B, STEEL MARKET KALAMBOLI GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27 Buyer (Bill to) EVERGREEN STEE COP OFFICE NO 8 MULIJIBHAI BLDG GR FLOOR 74-76 NANUBHAI DESAI ROAD GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Invoice No. NA/25/2023-24 e-Way Bill No. 281625408978 Dated 29-Jul-23
	Delivery Note Mode/Terms of Payment IMMEDIATELY
	Reference No. & Date. NA/25/2023-24 dt. 29-Jul-23 Other References
	Buyer's Order No. Dated VERBAL 29-Jul-23
	Dispatch Doc No. Delivery Note Date 29-Jul-23
	Dispatched through Destination KALAMBOLI KALAMBOLI
	Bill of Lading/LR-RR No. Motor Vehicle No., DT-29.07.2023 dt. 29-Jul-23 MH48BM0781
	Terms of Delivery

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S.S SEAMLESS PIPE 73041110	73041110	9,775.000 kgs	342.00	kgs	33,43,050.00
						Cgst 3,00,874.50 Sgst 3,00,874.50
	Total		9,775.000 kgs			₹ 39,44,799.00

Amount Chargeable (in words) **INR Thirty Nine Lakh Forty Four Thousand Seven Hundred Ninety Nine Only** E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	33,43,050.00	9%	3,00,874.50	9%	3,00,874.50	6,01,749.00
Total	33,43,050.00		3,00,874.50		3,00,874.50	6,01,749.00

Tax Amount (in words) : **INR Six Lakh One Thousand Seven Hundred Forty Nine Only**
 Company's Bank Details
 Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code: SCBL0036047

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

for Numet Alloys

Authorised Signatory

This is a Computer Generated Invoice



31/1/25

[Handwritten Signature]

IMPORTERS & STOCKISTS OF :
 S.S. Pipes, Tubes,
 Butt Weld Pipe Fittings
 & Forged Flanges,
 Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
 1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
 + 91 22 49684792 • + 91 22 67496208
 info@numetalloys.com • www.numetalloys.com



Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice



IRN : 0746575bf02d532a9595d32076e68f1415137a0433-
 d75923386e65f88163e7c4
 Ack No. : 122317587451695
 Ack Date : 29-Jul-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27		Invoice No. NA/26/2023-24 e-Way Bill No. 241625446880 Dated 29-Jul-23
Consignee (Ship to) EVERGREEN STEE COP PLOT NO1555B, STEEL MARKET KALAMBOLI GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27		Delivery Note NA/26/2023-24 Mode/Terms of Payment IMMEDIATELY Reference No. & Date. NA/26/2023-23 dt. 29-Jul-23 Other References
Buyer (Bill to) EVERGREEN STEE COP OFFICE NO 8 MULIJIBHAI BLDG GR FLOOR 74-76 NANUBHAI DESAI ROAD GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27		Buyer's Order No. VERBAL Dated 29-Jul-23 Dispatch Doc No. 29-Jul-23 Delivery Note Date
		Dispatched through KALAMBOLI Destination KALAMBOLI Bill of Lading/LR-RR No. DT-29.07.2023 dt. 29-Jul-23 Motor Vehicle No. MH46BB1222 Terms of Delivery

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S.S SEAMLESS PIPE 73041110	73041110	2,210.000 kgs	342.00	kgs	7,55,820.00
						68,023.80
						68,023.80
						0.40
						ROUND OFF
						Total
			2,210.000 kgs			₹ 8,91,868.00

Amount Chargeable (in words)

INR Eight Lakh Ninety One Thousand Eight Hundred Sixty Eight Only

E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	7,55,820.00	9%	68,023.80	9%	68,023.80	1,36,047.60
Total	7,55,820.00		68,023.80		68,023.80	1,36,047.60

Tax Amount (in words) : **INR One Lakh Thirty Six Thousand Forty Seven and Sixty paise Only**

Company's Bank Details

Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code: SCBL0036047

Declaration

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

for Numet Alloys

Authorised Signatory



This is a Computer Generated Invoice

Handwritten signature and date: 31/1/25

IMPORTERS & STOCKISTS OF :
 S.S. Pipe Fittings,
 Butt Weld Pipe Fittings
 & Forged Flanges,
 Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
 1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
 + 91 22 49684792 • + 91 22 67496208
 info@numetalloys.com • www.numetalloys.com



Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice



IRN : ec535111bd1559750f4961d8f9a47b5ec3bd1c0bc6-f2bfa6dcd650a63aea044a
 Ack No. : 122317808161886
 Ack Date : 16-Aug-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Invoice No. NA/33/2023-24 e-Way Bill No. 231633317968 Dated 16-Aug-23
	Delivery Note NA/33/2023-24 Mode/Terms of Payment IMMEDIATELY Reference No. & Date. NA/33/2023-24 dt. 16-Aug-23 Other References Buyer's Order No. Dated Dispatch Doc No. Delivery Note Date 16-Aug-23 Dispatched through KALAMBOLI Destination KALAMBOLI Bill of Lading/LR-RR No. DT-16.08.23 dt. 16-Aug-23 Motor Vehicle No. MH43BX2310 Terms of Delivery
Consignee (Ship to) EVERGREEN STEE COP PLOT NO1555B, STEEL MARKET KALAMBOLI GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	
Buyer (Bill to) EVERGREEN STEE COP NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S.S SEAMLESS PIPE 73041110	73041110	6,945.000 kgs	345.00	kgs	23,96,025.00
					9 %	2,15,642.25
					9 %	2,15,642.25
						0.50
						ROUND OFF
	Total		6,945.000 kgs			₹ 28,27,310.00

Amount Chargeable (in words) **INR Twenty Eight Lakh Twenty Seven Thousand Three Hundred Ten Only** E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	23,96,025.00	9%	2,15,642.25	9%	2,15,642.25	4,31,284.50
Total	23,96,025.00		2,15,642.25		2,15,642.25	4,31,284.50

Tax Amount (in words) : **INR Four Lakh Thirty One Thousand Two Hundred Eighty Four and Fifty paise Only**

Company's Bank Details
 Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code: SCBL0036047

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

for Numet Alloys
 Authorised Signatory

This is a Computer Generated Invoice

Handwritten signature and date: 31/1/25

IMPORTERS & STOCKISTS OF :
 S.S. Tubes,
 Butt Weld Pipe Fittings
 & Forged Flanges,
 Ferrous & Non Ferrous Metals

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Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice



IRN : ad6e8c6a975c15757abc8f3a71097d70c55ab82c4-469bade378e890f26f34832
 Ack No. : 122317869290064
 Ack Date : 21-Aug-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Invoice No. e-Way Bill No. NA/37/2023-24	Dated 21-Aug-23
Consignee (Ship to) EVERGREEN STEE COP NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Delivery Note NA/37/2023-24	Mode/Terms of Payment IMMEDIATELY
Buyer (Bill to) EVERGREEN STEE COP NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Reference No. & Date. NA/37/2023-24 dt. 21-Aug-23	Other References
	Buyer's Order No.	Dated
	Dispatch Doc No.	Delivery Note Date 21-Aug-23
	Dispatched through HANDCART	Destination MUMBAI
	Bill of Lading/LR-RR No. DT-21.08.23 dt. 21-Aug-23	Motor Vehicle No.
	Terms of Delivery	

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S S Pipe 73041110	73041110	2,365.700 kgs	352.00	kgs	8,32,726.40
					9 %	74,945.38
					9 %	74,945.38
	Less :					(-0.16)
						ROUND OFF
	Total		2,365.700 kgs			₹ 9,82,617.00

Amount Chargeable (in words) **INR Nine Lakh Eighty Two Thousand Six Hundred Seventeen Only** E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	8,32,726.40	9%	74,945.38	9%	74,945.38	1,49,890.76
Total	8,32,726.40		74,945.38		74,945.38	1,49,890.76

Tax Amount (in words) : **INR One Lakh Forty Nine Thousand Eight Hundred Ninety and Seventy Six paise Only**
 Company's Bank Details
 Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code: SCBL0036047

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

Authorized Signatory

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IMPORTERS & STOCKISTS OF :
 S.S. Pipe Tubes,
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 & Forged Flanges,
 Ferrous & Non Ferrous Metals

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Tax Invoice

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IRN : 16c79a6ed8dff6859df424ad3bb56358abac19f8cf4-9541a2d9a20f2da8c7e30
 Ack No. : 122317869442445
 Ack Date : 21-Aug-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai TIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27 Consignee (Ship to) EVERGREEN STEE COP NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27 Buyer (Bill to) EVERGREEN STEE COP NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Invoice No. e-Way Bill No. Dated NA/38/2023-24 21-Aug-23
	Delivery Note Mode/Terms of Payment NA/38/2023-24 IMMEDIATELY Reference No. & Date. Other References NA/38/2023-24 dt. 21-Aug-23
	Buyer's Order No. Dated
	Dispatch Doc No. Delivery Note Date 21-Aug-23
	Dispatched through Destination HANDCART MUMBAI
	Bill of Lading/LR-RR No. Motor Vehicle No. DT-21.08.23 dt. 21-Aug-23
	Terms of Delivery

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S S Pipe 73041110	73041110	1,982.800 kgs	352.00	kgs	6,97,945.60
					9 %	62,815.10
					9 %	62,815.10
						0.20
						ROUND OFF
						Total
			1,982.800 kgs			₹ 8,23,576.00

Amount Chargeable (in words) **INR Eight Lakh Twenty Three Thousand Five Hundred Seventy Six Only** E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	6,97,945.60	9%	62,815.10	9%	62,815.10	1,25,630.20
Total	6,97,945.60		62,815.10		62,815.10	1,25,630.20

Tax Amount (in words) : **INR One Lakh Twenty Five Thousand Six Hundred Thirty and Twenty paise Only**
 Company's Bank Details
 Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code: SCBL0036047

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

for Numet Alloys
 Authorised Signatory

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Handwritten signature and date: 31/1/25

IMPORTERS & STOCKISTS OF :
 S.S. Pipes,
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 & Forged Flanges,
 Ferrous & Non Ferrous Metals

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Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice



IRN : 146d0378af2e7be0cf8e10d170a9028707b0ec177e-84209bc5553fb025670fff
 Ack No. : 122317921237130
 Ack Date : 25-Aug-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Invoice No. NA/41/2023-24 e-Way Bill No. 251637618959 Dated 25-Aug-23
	Delivery Note NA/41/2023-24 Mode/Terms of Payment IMMEDIATELY
Consignee (Ship to) EVERGREEN STEE COP PLOT NO1555B, STEEL MARKET KALAMBOLI GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Reference No. & Date. NA/41/2023-24 dt. 25-Aug-23 Other References
Buyer (Bill to) EVERGREEN STEE COP NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Buyer's Order No. VERBAL Dated 25-Aug-23 Dispatch Doc No. 25-Aug-23 Destination KALAMBOLI
	Dispatched through KALAMBOLI Motor Vehicle No. MH04BU0377 Bill of Lading/LR-RR No. DT-25.08.2023 dt. 25-Aug-23 Terms of Delivery

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S.S SEAMLESS PIPE 73041110	73041110	6,880.000 kgs	342.00	kgs	23,52,960.00
					9 %	2,11,766.40
					9 %	2,11,766.40
						ROUND OFF 0.20
						Total ₹27,76,493.00

Amount Chargeable (in words) **INR Twenty Seven Lakh Seventy Six Thousand Four Hundred Ninety Three Only** E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	23,52,960.00	9%	2,11,766.40	9%	2,11,766.40	4,23,532.80
Total	23,52,960.00		2,11,766.40		2,11,766.40	4,23,532.80

Tax Amount (in words) : **INR Four Lakh Twenty Three Thousand Five Hundred Thirty Two and Eighty paise Only**
 Company's Bank Details
 Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code: SCBL0036047

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

Authorized Signatory

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IMPORTERS & STOCKISTS OF :
 S.S. Pipe Tubes,
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 & Forged Flanges,
 Ferrous & Non Ferrous Metals

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IRN : 32f93daf93233bff4c4ebab17937967c67b2d550e-b71814a5cd6e52b0cf7739
 Ack No. : 122318068013975
 Ack Date : 5-Sep-23

Numet Alloys 1st Floor, Plot no. 21, Manipar house, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai TIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Invoice No. NA/48/2023-24 e-Way Bill No. 201642747777 Dated 5-Sep-23
	Delivery Note NAJ48/2023-24 Reference No. & Date. NAJ48/2023-24 dt. 5-Sep-23 Buyer's Order No. VERBAL Dispatch Doc No.
Consignee (Ship to) EVERGREEN STEE COP PLOT NO1555B, STEEL MARKET KALAMBOLI GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Dispatched through KALAMBOLI Bill of Lading/LR-RR No. Dt-05.09.2023 dt. 5-Sep-23 Terms of Delivery
Buyer (Bill to) EVERGREEN STEE COP NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S S Pipe 73041110	73041110	11,950.000 kgs	352.00	kgs	42,06,400.00
					9 %	3,78,576.00
					9 %	3,78,576.00
	Total		11,950.000 kgs			₹ 49,63,552.00

Amount Chargeable (in words) **INR Forty Nine Lakh Sixty Three Thousand Five Hundred Fifty Two Only** E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	42,06,400.00	9%	3,78,576.00	9%	3,78,576.00	7,57,152.00
Total	42,06,400.00		3,78,576.00		3,78,576.00	7,57,152.00

Tax Amount (in words) : **INR Seven Lakh Fifty Seven Thousand One Hundred Fifty Two Only**
 Company's Bank Details
 Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code: SCBL0036047

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

Authorized Signatory

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IMPORTERS & STOCKISTS OF :
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 Butt Pipe Fittings
 & Forged Flanges,
 Ferrous & Non Ferrous Metals

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IRN : c2b2fac7a5984ee536faa6da9176ad20e929fe01bfd-c1f48384957e45f1fd466
 Ack No. : 122318069383154
 Ack Date : 5-Sep-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UID: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Invoice No. e-Way Bill No. NA/49/2023-24	Dated 5-Sep-23
Consignee (Ship to) EVERGREEN STEE COP NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UID : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Delivery Note NA/49/2023-24	Mode/Terms of Payment IMMEDIATELY
Buyer (Bill to) EVERGREEN STEE COP NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UID : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Reference No. & Date. NA/49/2023-24 dt. 5-Sep-23	Other References
	Buyer's Order No.	Dated
	Dispatch Doc No.	Delivery Note Date 5-Sep-23
	Dispatched through HANDCART	Destination MUMBAI
	Bill of Lading/LR-RR No. DT-05.09.2023 dt. 5-Sep-23	Motor Vehicle No.
	Terms of Delivery	

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S.S SEAMLESS PIPE-73044100	73044100	2,723.000 kgs	355.00	kgs	9,66,665.00
					9 %	86,999.85
					9 %	86,999.85
						0.30
						ROUND OFF
	Total		2,723.000 kgs			₹ 11,40,665.00

Amount Chargeable (in words) **INR Eleven Lakh Forty Thousand Six Hundred Sixty Five Only** E.&O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73044100	9,66,665.00	9%	86,999.85	9%	86,999.85	1,73,999.70
Total	9,66,665.00		86,999.85		86,999.85	1,73,999.70

Tax Amount (in words) : **INR One Lakh Seventy Three Thousand Nine Hundred Ninety Nine and Seventy paise Only**

Company's Bank Details
 Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code: SCBL0036047

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

Authorized Signatory

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IMPORTERS & STOCKISTS OF :
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Tax Invoice

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IRN : ca9fc6b1028e5d3f6f156af8f79a9253f6ec96996699-
 df85cda031b58cb8c5ae
 Ack No. : 122318072182102
 Ack Date : 5-Sep-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Invoice No. NA/50/2023-24 e-Way Bill No. 251642838899 Dated 5-Sep-23
Consignee (Ship to) EVERGREEN STEEL COR PLOT NO1555B, STEEL MARKET KALAMBOLI GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Delivery Note NA/50/2023-24 Mode/Terms of Payment IMMEDIATELY Reference No. & Date. NA/50/2023-24 dt. 5-Sep-23 Other References
Buyer (Bill to) EVERGREEN STEEL COR NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Buyer's Order No. VERBAL Dated 5-Sep-23 Dispatch Doc No. 5-Sep-23 Delivery Note Date
	Dispatched through KALAMBOLI Destination KALAMBOLI Bill of Lading/LR-RR No. Dt-05.09.2023 dt. 5-Sep-23 Motor Vehicle No. MH46BB8557 Terms of Delivery

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S S Pipe 73041110	73041110	3,860.000 kgs	345.00	kgs	13,31,700.00
					9 %	1,19,853.00
					9 %	1,19,853.00
	Total		3,860.000 kgs			15,71,406.00

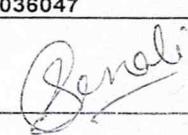
Amount Chargeable (in words) **INR Fifteen Lakh Seventy One Thousand Four Hundred Six Only** E. & O.E

HSN/SAC	Taxable Value		Central Tax		State Tax		Total
	Value	Rate	Amount	Rate	Amount	Tax Amount	
73041110	13,31,700.00	9%	1,19,853.00	9%	1,19,853.00	2,39,706.00	
Total	13,31,700.00		1,19,853.00		1,19,853.00	2,39,706.00	

Tax Amount (in words) : **INR Two Lakh Thirty Nine Thousand Seven Hundred Six Only**

Company's Bank Details
 Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code: SCBL0036047

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


 for Numet Alloys
 Authorised Signatory

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IMPORTERS & STOCKISTS OF :

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- and Flanges,
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Tax Invoice

(ORIGINAL FOR RECIPIENT)

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IRN : 8a14171bde57835aacaeba1776a03909798bbbffaa-387948c49db8d1b863660d
Ack No. : 122318081059107
Ack Date : 6-Sep-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Invoice No. NA/51/2023-34 e-Way Bill No. 6-Sep-23 Dated
	Delivery Note NA/51/2023-34 Mode/Terms of Payment IMMEDIATELY
Consignee (Ship to) EVERGREEN STEEL CORP NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Reference No. & Date. NA/51/2023-34 dt. 6-Sep-23 Other References
Buyer (Bill to) EVERGREEN STEEL CORP NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Buyer's Order No. Dated
	Dispatch Doc No. Delivery Note Date 6-Sep-23
	Dispatched through HANDCART Destination MUMBAI
	Bill of Lading/LR-RR No. DT-06.09.2023 dt. 6-Sep-23 Motor Vehicle No.
	Terms of Delivery

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S.S SEAMLESS PIPE-73044100	73044100	2,535.000 kgs	355.00	kgs	8,99,925.00
					9 %	80,993.25
					9 %	80,993.25
						0.50
						ROUND OFF
						Total
			2,535.000 kgs			₹ 10,61,912.00

Amount Chargeable (in words) **INR Ten Lakh Sixty One Thousand Nine Hundred Twelve Only** E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73044100	8,99,925.00	9%	80,993.25	9%	80,993.25	1,61,986.50
Total	8,99,925.00		80,993.25		80,993.25	1,61,986.50

Tax Amount (in words) : **INR One Lakh Sixty One Thousand Nine Hundred Eighty Six and Fifty paise Only**

Company's Bank Details
 Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code: SCBL0036047

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

Signature: *Genali*
 Authorised Signatory

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IMPORTERS & STOCKISTS OF :

S.S. Pipe & Tubes,
Butt Weld Pipe Fittings
& Flanges,
Ferrous & Non Ferrous Metals

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Tax Invoice

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IRN : c2b17f1ff45f944ea8a5a555c5f675a4b38f495b88f3-741878eb15c4d8cd71a6
Ack No. : 122318343891238
Ack Date : 27-Sep-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Invoice No. NA/58/2023-24	e-Way Bill No.	Dated 27-Sep-23
	Delivery Note NA/58/2023-24	Mode/Terms of Payment IMMEDIATELY	Reference No. & Date. NA/58/2023-24 dt. 27-Sep-23
Consignee (Ship to) EVERGREEN STEEL CORP NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Buyer's Order No.	Dated	Dispatch Doc No.
Buyer (Bill to) EVERGREEN STEEL CORP NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Dispatched through HANDCART	Destination MUMBAI	Delivery Note Date 27-Sep-23
	Bill of Lading/LR-RR No. DT 27.09.2023 dt. 27-Sep-23	Motor Vehicle No.	Terms of Delivery

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S.S SEAMLESS PIPE 73041110	73041110	2,725.500 kgs	313.00	kgs	8,53,081.50
					9 %	76,777.34
					9 %	76,777.34
						(-)0.18
						ROUND OFF
						Total
			2,725.500 kgs			₹ 10,06,636.00

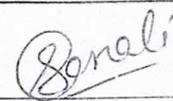
Amount Chargeable (in words) **INR Ten Lakh Six Thousand Six Hundred Thirty Six Only** E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	8,53,081.50	9%	76,777.34	9%	76,777.34	1,53,554.68
Total	8,53,081.50		76,777.34		76,777.34	1,53,554.68

Tax Amount (in words) : **INR One Lakh Fifty Three Thousand Five Hundred Fifty Four and Sixty Eight paise Only**

Company's Bank Details
 Bank Name : **Standard Chartered Bank**
 A/c No. : **22405405649**
 Branch & IFS Code: **SCBL0036047**

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

For Numet Alloys
 Authorised Signatory



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 31/1/23

IMPORTERS & STOCKISTS OF :

S.S. Pipe & Tubes,
Butt Weld Pipe Fittings
& Flanges,
Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
+ 91 22 49684792 • + 91 22 67496208
info@numetalloys.com • www.numetalloys.com



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Tax Invoice

(ORIGINAL FOR RECIPIENT)

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IRN : c3c507d54218e67dd1d4d3738f29fd1e1fe7ae2b74-052feef702823d0ad82a7b
Ack No. : 122318344205739
Ack Date : 27-Sep-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Invoice No. NA/60/2023-24 Delivery Note NA/60/2023-24 Reference No. & Date. NA/60/2023-24 dt. 27-Sep-23 Buyer's Order No.	e-Way Bill No. DT 27.09.2023 dt. 27-Sep-23	Dated 27-Sep-23 Mode/Terms of Payment IMMEDIATELY Other References Dated Delivery Note Date 27-Sep-23 Destination MUMBAI Motor Vehicle No.
Consignee (Ship to) EVERGREEN STEEL CORP NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Dispatch Doc No.		
Buyer (Bill to) EVERGREEN STEEL CORP NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Dispatched through HANDCART		
	Bill of Lading/LR-RR No. DT 27.09.2023 dt. 27-Sep-23		
	Terms of Delivery		

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S.S SEAMLESS PIPE 73041110	73041110	1,347.000 kgs	317.00	kgs	4,26,999.00
2	S S PIPE (73045910)	73045910	785.700 kgs	330.00	kgs	2,59,281.00
						6,86,280.00
					9 %	61,765.20
					9 %	61,765.20
	Less :					(-)0.40
						ROUND OFF
	Total		2,132.700 kgs			₹ 8,09,810.00

Amount Chargeable (in words)

INR Eight Lakh Nine Thousand Eight Hundred Ten Only

E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	4,26,999.00	9%	38,429.91	9%	38,429.91	76,859.82
73045910	2,59,281.00	9%	23,335.29	9%	23,335.29	46,670.58
Total	6,86,280.00		61,765.20		61,765.20	1,23,530.40

Tax Amount (in words) : **INR One Lakh Twenty Three Thousand Five Hundred Thirty and Forty paise Only**

Company's Bank Details

Bank Name : Standard Chartered Bank
A/c No. : 22405405649
Branch & IFS Code: SCBL0036047

Declaration

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

for Numet Alloys
Authorised Signatory

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Signature
31/1/25



IMPORTERS & STOCKISTS OF :
 S.S. Pipe & Tubes,
 Butt Weld Pipe Fittings
 & Forged Flanges,
 Ferrous & Non Ferrous Metals

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Tax Invoice(Page 2)

(ORIGINAL FOR RECIPIENT)

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Invoice No. e-Way Bill No. NA/61/2023-34	Dated 29-Sep-23
	Delivery Note NA/61/2023-34	Mode/Terms of Payment IMMEDIATELY
EVERGREEN STEEL CORP NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Reference No. & Date. NA/61/2023-34 dt. 29-Sep-23	Other References
	Buyer's Order No.	Dated
EVERGREEN STEEL CORP NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Dispatch Doc No.	Delivery Note Date 29-Sep-23
	Dispatched through HANDCART	Destination MUMBAI
Buyer (Bill to) EVERGREEN STEEL CORP NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Bill of Lading/LR-RR No. DT 29.09.2023 dt. 29-Sep-23	Motor Vehicle No.
Terms of Delivery		

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
	Less :					(-).0.30
						ROUND OFF
Total			403.900 MTR			₹ 8,11,149.00

Amount Chargeable (in words) **INR Eight Lakh Eleven Thousand One Hundred Forty Nine Only** E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73042990	6,87,414.66	9%	61,867.32	9%	61,867.32	1,23,734.64
Total			6,87,414.66		61,867.32	1,23,734.64

Tax Amount (in words) : **INR One Lakh Twenty Three Thousand Seven Hundred Thirty Four and Sixty Four paise Only**

Company's Bank Details
 Bank Name : **Standard Chartered Bank**
 A/c No. : **22405405649**
 Branch & IFS Code: **SCBL0036047**

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

Ronali
 Authorised Signatory



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IMPORTERS & STOCKISTS OF :
 S.S. Pipe & Tubes,
 Butt Weld Pipe Fittings
 & Flanges,
 Ferrous & Non Ferrous Metals

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 1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
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Tax Invoice

(ORIGINAL FOR RECIPIENT)

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IRN : bd96018839683ba5740b0c94fde4a04d4a2f0e1f78-879b19be4781b9e7f162d1
 Ack No. : 122318361696071
 Ack Date : 29-Sep-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Invoice No. NA/61/2023-34 Delivery Note NA/61/2023-34 Reference No. & Date. NA/61/2023-34 dt. 29-Sep-23 Buyer's Order No.	e-Way Bill No. Dated 29-Sep-23 Mode/Terms of Payment IMMEDIATELY Other References Dated Delivery Note Date 29-Sep-23 Destination MUMBAI Motor Vehicle No.
	Consignee (Ship to) EVERGREEN STEEL CORP NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Dispatch Doc No. Dispatched through HANDCART Bill of Lading/LR-RR No. DT 29.09.2023 dt. 29-Sep-23 Terms of Delivery
Buyer (Bill to) EVERGREEN STEEL CORP NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27		

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	SS SEAMLESS PIPE 73042990 MTR	73042990	61.400 MTR	1,376.60	MTR	84,523.24
2	SS SEAMLESS PIPE 73042990 MTR	73042990	54.500 MTR	2,090.32	MTR	1,13,922.44
3	SS SEAMLESS PIPE 73042990 MTR	73042990	18.460 MTR	3,816.07	MTR	70,444.65
4	SS SEAMLESS PIPE 73042990 MTR	73042990	30.850 MTR	2,868.03	MTR	88,478.73
5	SS SEAMLESS PIPE 73042990 MTR	73042990	24.360 MTR	3,628.17	MTR	88,382.22
6	SS SEAMLESS PIPE 73042990 MTR	73042990	64.080 MTR	1,787.32	MTR	1,14,531.47
7	SS SEAMLESS PIPE 73042990 MTR	73042990	65.200 MTR	534.55	MTR	34,852.66
8	SS SEAMLESS PIPE 73042990 MTR	73042990	85.050 MTR	1,085.00	MTR	92,279.25
						6,87,414.66
					Cgst 9 %	61,867.32
					Sgst 9 %	61,867.32

Bill 1179

continued to page number 2

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IMPORTERS & STOCKISTS OF :
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Tax Invoice

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IRN : a269d03ddf7b93983547f60073b1ee1bbec1f084cf-a8b123630f032472ff45a7
 Ack No. : 122319048579135
 Ack Date : 21-Nov-23

Numet Alloys
 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon
 Mumbai
 GSTIN/UIN: 27AARFN6816E1ZY
 State Name : Maharashtra, Code : 27

Consignee (Ship to)
EVERGREEN STEEL CORP
 NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA
 LANE, NANUBHAI DESAI ROAD, KHETWADI,
 MUMBAI - 400004
 GSTIN/UIN : 27AAHFE6919K1Z0
 State Name : Maharashtra, Code : 27

Buyer (Bill to)
EVERGREEN STEEL CORP
 NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA
 LANE, NANUBHAI DESAI ROAD, KHETWADI,
 MUMBAI - 400004
 GSTIN/UIN : 27AAHFE6919K1Z0
 State Name : Maharashtra, Code : 27

Invoice No.	e-Way Bill No.	Dated
NA/79/2023-24		21-Nov-23
Delivery Note		Mode/Terms of Payment
NA/79/2023-24		IMMEDIATE
Reference No. & Date.		Other References
NA/79/2023-24 dt. 21-Nov-23		
Buyer's Order No.		Dated
Dispatch Doc No.		Delivery Note Date
		21-Nov-23
Dispatched through		Destination
HANDCART		MUMBAI
Bill of Lading/LR-RR No.		Motor Vehicle No.
DT-21.11.2023 dt. 21-Nov-23		
Terms of Delivery		

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S.S SEAMLESS PIPE-73044100	73044100	3,100.000 kgs	342.00	kgs	10,60,200.00
					9 %	95,418.00
					9 %	95,418.00
	Total		3,100.000 kgs			₹12,51,036.00

Amount Chargeable (in words) **INR Twelve Lakh Fifty One Thousand Thirty Six Only** E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73044100	10,60,200.00	9%	95,418.00	9%	95,418.00	1,90,836.00
Total	10,60,200.00		95,418.00		95,418.00	1,90,836.00

Tax Amount (in words) : **INR One Lakh Ninety Thousand Eight Hundred Thirty Six Only**

Company's Bank Details
 Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code: SCBL0036047

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

for Numet Alloys
 MUMBAI
 Authorised Signatory



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Handwritten signature and date: 31/11/23

IMPORTERS & STOCKISTS OF :

S.S. Pipe & Tubes,
Butt Weld Pipe Fittings
& Flanges,
Ferrous & Non Ferrous Metals

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1st Parsiwada, V.P Road, Girgaon, Mumbai - 400 004.
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Tax Invoice

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IRN : 92fd4f5bd55571c3604653b5451e589b022e31d229-923040002127b76a18f275
Ack No. : 122319048831327
Ack Date : 21-Nov-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27 Consignee (Ship to) EVERGREEN STEEL CORP NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27 Buyer (Bill to) EVERGREEN STEEL CORP NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Invoice No. NA/80/2023-24	Dated 21-Nov-23
	Delivery Note NA/80/2023-24	Mode/Terms of Payment IMMEDIATE
	Reference No. & Date. NA/80/2023-24 dt. 21-Nov-23	Other References
	Buyer's Order No.	Dated
	Dispatch Doc No.	Delivery Note Date 21-Nov-23
	Dispatched through HANDCART	Destination MUMBAI
	Bill of Lading/LR-RR No. DT-21.11.2023 dt. 21-Nov-23	Motor Vehicle No.
	Terms of Delivery	

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S.S SEAMLESS PIPE 73041110	73041110	2,300.000 kgs	347.00	kgs	7,98,100.00
					Cgst 9 %	71,829.00
					Sgst 9 %	71,829.00
	Total		2,300.000 kgs			₹ 9,41,758.00

Amount Chargeable (in words)
INR Nine Lakh Forty One Thousand Seven Hundred Fifty Eight Only

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	7,98,100.00	9%	71,829.00	9%	71,829.00	1,43,658.00
Total	7,98,100.00		71,829.00		71,829.00	1,43,658.00

Tax Amount (in words) : **INR One Lakh Forty Three Thousand Six Hundred Fifty Eight Only**

Company's Bank Details
Bank Name : Standard Chartered Bank
A/c No. : 22405405649
Branch & IFS Code: SCBL0036047

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

For Numet Alloys
MUMBAI
Authorised Signatory

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Handwritten signature and date: 31/11/25

IMPORTERS & STOCKISTS OF :
 S.S Pipe & Tubes,
 Butt Weld Pipe Fittings
 & Forge Fittings,
 Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
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IRN : 44601ff985ec64753a300fff290c0ecf5f3457b65226-4589d41b36e6432e39ca
 Ack No. : 122419801299062
 Ack Date : 17-Jan-24

Numet Alloys 1st Floor, Plot no. 21, Manipar house, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN : 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Invoice No. NA/112/2023-24 e-Way Bill No. 281705921746 Dated 17-Jan-24
	Delivery Note NA/112/2023-24 Reference No. & Date. NA/112/2023-24 dt. 17-Jan-24 Buyer's Order No. VERBAL Dispatch Doc No.
Consignee (Ship to) EVERGREEN STEEL CORP PLOT NO1555B, STEEL MARKET KALAMBOLI GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Dispatched through VEHICLE Bill of Lading/LR-RR No. DT 17.01.2024 dt. 17-Jan-24 Terms of Delivery DELIVERY FROM OUR KALAMBOLI WAREHOUSE ONLY TRANSPORTATION UNDER THIS INVOICE BY BUYER
Buyer (Bill to) EVERGREEN STEEL CORP NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Destination KALAMBOLI Motor Vehicle No. MH04BU0377

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S.S PIPE (KGS) 73041110	73041110	5,510.000 kgs	361.00	kgs	19,89,110.00
					9 %	1,79,019.90
					9 %	1,79,019.90
						0.20
						ROUND OFF
						Total
			5,510.000 kgs			₹ 23,47,150.00

Amount Chargeable (in words) **INR Twenty Three Lakh Forty Seven Thousand One Hundred Fifty Only**
 E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	19,89,110.00	9%	1,79,019.90	9%	1,79,019.90	3,58,039.80
Total	19,89,110.00		1,79,019.90		1,79,019.90	3,58,039.80

Tax Amount (in words) : **INR Three Lakh Fifty Eight Thousand Thirty Nine and Eighty paise Only**
 Company's Bank Details
 Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code: SCBL0036047

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

for Numet Alloys
 Digitized Signatory



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Signature
 31/1/25

IMPORTERS & STOCKISTS OF :
 S.S. Pipe & Tubes,
 Butt Weld Pipe Fittings
 & Forged Fittings,
 Ferrous & Non Ferrous Metals

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IRN : a773fb9f6a7d87638eb0e510aea6a6facda652f4d05-3840d83f4c7ddcddc732c
 Ack No. : 122419801604705
 Ack Date : 17-Jan-24

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon mbai GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Invoice No. NA/113/2023-24 Delivery Note NA/113/2023-24 Reference No. & Date. NA/113/2023-24 dt. 17-Jan-24 Buyer's Order No. VERBAL Dispatch Doc No.	e-Way Bill No. 231705933663 Dated 17-Jan-24 Mode/Terms of Payment IMMEDIATE Other References Dated 17-Jan-24 Delivery Note Date 17-Jan-24 Destination KALAMBOLI Motor Vehicle No. MH04GC1716
Consignee (Ship to) EVERGREEN STEEL CORP PLOT NO1555B, STEEL MARKET KALAMBOLI GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Dispatched through VEHICLE Bill of Lading/LR-RR No. DT 17.01.2024 dt. 17-Jan-24	Terms of Delivery DELIVERY FROM OUR KALAMBOLI WAREHOUSE ONLY TRANSPORATION UNDER THIS INVOICE BY BUYER
Buyer (Bill to) EVERGREEN STEEL CORP NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27		

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S.S PIPE (KGS) 73041110	73041110	4,490.000 kgs	361.00	kgs	16,20,890.00
					9 %	1,45,880.10
					9 %	1,45,880.10
	Less: Cgst Sgst ROUND OFF					(-)0.20
	Total		4,490.000 kgs			₹ 19,12,650.00

Amount Chargeable (in words) **INR Nineteen Lakh Twelve Thousand Six Hundred Fifty Only** E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	16,20,890.00	9%	1,45,880.10	9%	1,45,880.10	2,91,760.20
Total	16,20,890.00		1,45,880.10		1,45,880.10	2,91,760.20

Tax Amount (in words) : **INR Two Lakh Ninety One Thousand Seven Hundred Sixty and Twenty paise Only**

Company's Bank Details
 Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code: SCBL0036047

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

for Numet Alloys
 Authorized Signatory



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Handwritten signature and date: 31/1/25

IMPORTERS & STOCKISTS OF :
 S.S. Pipe & Tubes,
 Butt Weld Pipe Fittings
 & Forge Pipes,
 Ferrous & Non Ferrous Metals

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IRN : da3f02c78364d8d95f63da59b3eb778477ca04697299273fd-a9809e11c55861d
 Ack No. : 122420452516659
 Ack Date : 5-Mar-24

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai 400004. GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27 Consignee (Ship to)	Invoice No.	e-Way Bill No.	Dated
	NA/124/2023-24		5-Mar-24
EVERGREEN STEEL CORP NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27 Buyer (Bill to)	Delivery Note	Mode/Terms of Payment	
	NA/124/2023-24	IMMEDIATE	
EVERGREEN STEEL CORP NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Reference No. & Date.	Other References	
EVERGREEN STEEL CORP NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Buyer's Order No.	Dated	
EVERGREEN STEEL CORP NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Dispatch Doc No.	Delivery Note Date	
		5-Mar-24	
EVERGREEN STEEL CORP NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Dispatched through	Destination	
	HANDCART	MUMBAI	
EVERGREEN STEEL CORP NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Bill of Lading/LR-RR No.	Motor Vehicle No.	
	dt. 5-Mar-24		
Terms of Delivery			

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S.S SEAMLESS PIPE-73044100	73044100	3,560.000 kgs	301.00	kgs	10,71,560.00
					9 %	96,440.40
					9 %	96,440.40
						0.20
	Total		3,560.000 kgs			₹ 12,64,441.00

Amount Chargeable (in words) E. & O.E

INR Twelve Lakh Sixty Four Thousand Four Hundred Forty One Only

HSN/SAC	Taxable Value	Central Tax		State Tax		Total
		Rate	Amount	Rate	Amount	Tax Amount
73044100	10,71,560.00	9%	96,440.40	9%	96,440.40	1,92,880.80
Total	10,71,560.00		96,440.40		96,440.40	1,92,880.80

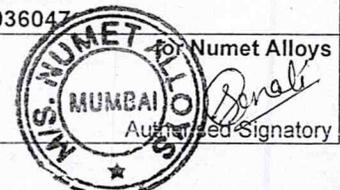
Tax Amount (in words) : **INR One Lakh Ninety Two Thousand Eight Hundred Eighty and Eighty paise Only**

Company's Bank Details

Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code : SCBL0036047

Declaration

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



This is a Computer Generated Invoice

Handwritten signature and date: 21/1/25

IMPORTERS & STOCKISTS OF :

S.S. Pipe & Tubes,
Butt Weld Pipe Fittings
& Forged Fittings,
Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
+ 91 22 49684792 • + 91 22 67496208
info@numetalloys.com • www.numetalloys.com

NUMET
ALLOYS

Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice



IRN : 7003d3ffef6288e3deb3962397ac29c561b25bb41ef4948f0d-a92bb61ca929d8
Ack No. : 122420459320723
Ack Date : 5-Mar-24

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai 400004. GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27		Invoice No. NA/128/2023-24 Delivery Note NA/128/2023-24 Reference No. & Date.	e-Way Bill No. 211729945622 Dated 5-Mar-24 Mode/Terms of Payment IMMEDIATE Other References
Consignee (Ship to) EVERGREEN STEEL CORP PLOT NO1555B, STEEL MARKET KALAMBOLI 410218 GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27		Buyer's Order No. VERBAL Dispatch Doc No.	Dated 5-Mar-24 Delivery Note Date 5-Mar-24 Destination KALAMBOLI
Buyer (Bill to) EVERGREEN STEEL CORP NEO ORNATE, OFF NO. 302, 3RD FLOR, 1ST PARSIWADA LANE, NANUBHAI DESAI ROAD, KHETWADI, MUMBAI - 400004 GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27		Dispatched through VEHICLE Bill of Lading/LR-RR No. dt. 5-Mar-24 Terms of Delivery DELIVERY FROM OUR KALAMBOLI WAREHOUSE ONLY TRANSPORTATION UNDER THIS INVOICE BY BUYER	Motor Vehicle No. MH46BB1222

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	SS PIPE - 73064000	73064000	12,820.000 kgs	155.00	kgs	19,87,100.00
					9 %	1,78,839.00
					9 %	1,78,839.00
			Total			₹ 23,44,778.00

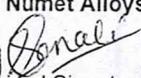
Amount Chargeable (in words) **INR Twenty Three Lakh Forty Four Thousand Seven Hundred Seventy Eight Only** E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73064000	19,87,100.00	9%	1,78,839.00	9%	1,78,839.00	3,57,678.00
Total	19,87,100.00		1,78,839.00		1,78,839.00	3,57,678.00

Tax Amount (in words) : **INR Three Lakh Fifty Seven Thousand Six Hundred Seventy Eight Only**

Company's Bank Details
 Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code : SCBL0036047

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

Authorized Signatory




This is a Computer Generated Invoice

Handwritten signature and date: 31/1/25

EVERGREEN STEEL CORP (22-24)

Office No. 8, Muljibhi Bldg., , Gr. Floor,
74-76, Nanubhai Desai Road,
Khetwadi Main Road,, Mumbai 400004
GST NO:- 27AAHFE6919K1Z0

NUMET ALLOYS

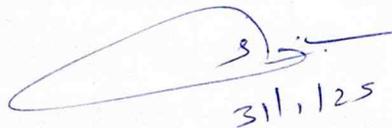
Ledger Account

PLOT - 21, OFFICE NO. 2 , 1ST FLOOR, MANIPUR HOUSE,
1ST PARSIWADA LANE, V P ROAD, MUMBAI - 400004

1-Apr-22 to 31-Mar-23

Page 1

Date	Particulars	Vch Type	Vch No.	Debit	Credit
21-Sep-22	To ICICI Bank Limited	Payment	155	15,00,000.00	
21-Oct-22	To ICICI Bank Limited	Payment	183	30,00,000.00	
27-Oct-22	To ICICI Bank Limited	Payment	188	15,00,000.00	
31-Oct-22	To ICICI Bank Limited	Payment	192	15,00,000.00	
	By Purchase	Purchase	NA/146/2022-23		33,57,260.00
1-Nov-22	To ICICI Bank Limited	Payment	194	15,00,000.00	
	To ICICI Bank Limited	Payment	195	8,00,000.00	
	By Purchase	Purchase	NA/147/2022-23		29,55,183.00
2-Nov-22	By Purchase	Purchase	NA/148/2022-23		39,59,476.00
	To ICICI Bank Limited	Payment	198	4,00,000.00	
4-Nov-22	To ICICI Bank Limited	Payment	203	68,231.00	
	To Tds Payable - 94Q	Debit Note	NUMET-1	3,688.00	
22-Nov-22	To ICICI Bank Limited	Payment	220	10,00,000.00	
27-Dec-22	By Purchase	Purchase	NA/158/2022-23		27,11,743.00
	By Purchase	Purchase	NA/157/2022-23		30,48,715.00
	To ICICI Bank Limited	Payment	249	50,00,000.00	
	To ICICI Bank Limited	Payment	250	5,00,000.00	
29-Dec-22	To ICICI Bank Limited	Payment	252	19,00,000.00	
	By Purchase	Purchase	NA/160/2022-23		18,95,914.00
30-Dec-22	By Purchase	Purchase	NA/161/2022-23		22,61,264.00
31-Dec-22	To ICICI Bank Limited	Payment	253	3,00,000.00	
	To Tds Payable - 94Q	Debit Note	NUMET-2	8,390.00	
14-Jan-23	To ICICI Bank Limited	Payment	271	15,00,000.00	
16-Jan-23	To ICICI Bank Limited	Payment	272	17,00,000.00	
	By Purchase	Purchase	NA/168/2022-23		26,15,182.00
	By Purchase	Purchase	NA/167/2022-23		32,47,072.00
17-Jan-23	To ICICI Bank Limited	Payment	273	10,00,000.00	
	To ICICI Bank Limited	Payment	274	5,00,000.00	
18-Jan-23	To ICICI Bank Limited	Payment	275	8,00,000.00	
	To ICICI Bank Limited	Payment	276	9,00,000.00	
19-Jan-23	By Purchase	Purchase	NA/169/2022-23		37,15,513.00
20-Jan-23	To ICICI Bank Limited	Payment	279	7,00,000.00	
	To ICICI Bank Limited	Payment	280	5,00,000.00	
21-Jan-23	To ICICI Bank Limited	Payment	281	10,00,000.00	
27-Jan-23	To ICICI Bank Limited	Payment	286	10,00,000.00	
30-Jan-23	To ICICI Bank Limited	Payment	287	6,00,000.00	
9-Feb-23	To ICICI Bank Limited	Payment	295	30,00,000.00	
8-Mar-23	To ICICI Bank Limited	Payment	360	5,83,325.00	
9-Mar-23	To Tds Payable - 94Q	Debit Note	NUMET-3	8,100.00	
				3,27,71,734.00	2,97,67,322.00
By	Closing Balance				30,04,412.00
				3,27,71,734.00	3,27,71,734.00


31/1/25

EVERGREEN STEEL CORP (from 1-Apr-23)

Office No. 8, Muljibhi Bldg., , Gr. Floor,
 74-76, Nanubhai Desai Road,
 Khetwadi Main Road,, Mumbai 400004
 GST NO:- 27AAHFE6919K1Z0
 UDYAM Reg No. : UDYAM-MH-19-0110206 (Micro)

NUMET ALLOYS

Ledger Account

PLOT - 21, OFFICE NO. 2 , 1ST FLOOR, MANIPUR HOUSE,
 1ST PARSIWADA LANE, V P ROAD, MUMBAI - 400004

1-Apr-23 to 31-Mar-24

Page 1

Date	Particulars	Vch Type	Vch No.	Debit	Credit
1-Apr-23	To Opening Balance			30,04,412.00	
8-May-23	By ICICI Bank Limited	Receipt	93		14,00,000.00
30-May-23	To ICICI Bank Limited	Payment	59	25,00,000.00	
29-Jul-23	By Purchase	Purchase	NA/25/2023-24		39,44,799.00
	By Purchase	Purchase	NA/26/2023-24		8,91,868.00
31-Jul-23	To ICICI Bank Limited	Payment	148	7,37,794.00	
16-Aug-23	By Purchase	Purchase	NA/33/2023-24		28,27,310.00
	To ICICI Bank Limited	Payment	158	28,27,310.00	
17-Aug-23	By Purchase	Purchase	NA/34/2023-24		13,78,995.00
	To ICICI Bank Limited	Payment	160	22,00,000.00	
21-Aug-23	By Purchase	Purchase	NA/38/2023-24		8,23,576.00
	By Purchase	Purchase	NA/37/2023-24		9,82,617.00
	To ICICI Bank Limited	Payment	162	8,26,544.00	
	To ICICI Bank Limited	Payment	163	1,58,644.00	
23-Aug-23	To Sales (Gst)	Sales	EVER/23-24/482	3,28,857.00	
25-Aug-23	To ICICI Bank Limited	Payment	166	26,20,762.00	
	By Purchase	Purchase	NA/40/2023-24		46,20,762.00
	By Purchase	Purchase	NA/41/2023-24		27,76,493.00
26-Aug-23	To ICICI Bank Limited	Payment	167	20,00,000.00	
29-Aug-23	To ICICI Bank Limited	Payment	168	27,76,493.00	
1-Sep-23	To ICICI Bank Limited	Payment	171	50,00,000.00	
2-Sep-23	To ICICI Bank Limited	Payment	173	30,00,000.00	
	By ICICI Bank Limited	Receipt	438		3,28,857.00
5-Sep-23	To ICICI Bank Limited	Payment	177	5,00,000.00	
	By Purchase	Purchase	NA/48/2023-24		49,63,552.00
	By Purchase	Purchase	NA/49/2023-24		11,40,665.00
	By Purchase	Purchase	NA/50/2023-24		15,71,406.00
6-Sep-23	By Purchase	Purchase	NA/51/2023-24		10,61,912.00
	By Purchase	Purchase	NA/52/2023-24		7,02,495.00
	To Tds Payable - 94Q	Journal	23	18,463.00	
26-Sep-23	To ICICI Bank Limited	Payment	190	30,00,000.00	
27-Sep-23	By Purchase	Purchase	NA/58/2023-24		10,06,636.00
	By Purchase	Purchase	NA/59/2023-24		9,12,122.00
	By Purchase	Purchase	NA/60/2023-24		8,09,810.00
29-Sep-23	By Purchase	Purchase	NA/61/2023-24		8,11,149.00
30-Sep-23	To Tds Payable - 94Q	Journal	26	3,000.00	
3-Oct-23	To ICICI Bank Limited	Payment	198	14,55,745.00	
21-Nov-23	To ICICI Bank Limited	Payment	239	20,00,000.00	
	By Purchase	Purchase	NA/79/2023-24		12,51,036.00
	By Purchase	Purchase	NA/80/2023-24		9,41,758.00
	By Purchase	Purchase	NA/81/2023-24		11,05,542.00
22-Nov-23	To ICICI Bank Limited	Payment	240	20,00,000.00	
22-Dec-23	To Tds Payable - 94Q	Journal	32	2,795.00	
16-Jan-24	To ICICI Bank Limited	Payment	274	25,00,000.00	
17-Jan-24	To ICICI Bank Limited	Payment	275	2,00,000.00	
	To ICICI Bank Limited	Payment	276	3,00,000.00	

Carried Over

3,99,60,819.00 3,62,53,360.00

continued ...

EVERGREEN STEEL CORP (from 1-Apr-23)

NUMET ALLOYS Ledger Account : 1-Apr-23 to 31-Mar-24

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			3,99,60,819.00	3,62,53,360.00
17-Jan-24	By Purchase	Purchase	NA/112/2023-24		23,47,150.00
	By Purchase	Purchase	NA/113/2023-24		19,12,650.00
18-Jan-24	To ICICI Bank Limited	Payment	277	25,00,000.00	
19-Jan-24	To Tds Payable - 94Q	Journal	34	3,610.00	
5-Mar-24	By Purchase	Purchase	NA/124/2023-24		12,64,441.00
	By Purchase	Purchase	NA/128/2023-24		23,44,778.00
31-Mar-24	To Tds Payable - 94Q	Journal	71	3,059.00	
				<u>4,24,67,488.00</u>	<u>4,41,22,379.00</u>
	To Closing Balance			16,54,891.00	
				<u>4,41,22,379.00</u>	<u>4,41,22,379.00</u>

S. K.
31/1/25

EVERGREEN STEEL CORP (from 1-Apr-23)

Office No. 8, Muljibhi Bldg., , Gr. Floor,
 74-76, Nanubhai Desai Road,
 Khetwadi Main Road,, Mumbai 400004
 GST NO:- 27AAHFE6919K1Z0
 UDYAM Reg No. : UDYAM-MH-19-0110206 (Micro)

NUMET ALLOYS

Ledger Account

PLOT - 21, OFFICE NO. 2 , 1ST FLOOR, MANIPUR HOUSE,
 1ST PARSIWADA LANE, V P ROAD, MUMBAI - 400004

1-Apr-24 to 30-Jan-25

Page 1

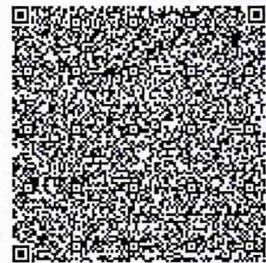
Date	Particulars	Vch Type	Vch No.	Debit	Credit
1-Apr-24	By Opening Balance				16,54,891.00
20-Apr-24	By ICICI Bank Limited	Receipt	55		20,00,000.00
14-May-24	To Sales (Gst)	Sales	EVER/24-25/138	23,52,950.00	
9-Jul-24	To ICICI Bank Limited	Payment	80	65,00,000.00	
27-Jul-24	To Sales (Gst)	Sales	EVER/24-25/360	2,15,426.00	
30-Jul-24	By SALES RETURN	Credit Note	EVER/24-25/CR-12		2,15,426.00
20-Aug-24	By ICICI Bank Limited	Receipt	405		23,52,950.00
2-Sep-24	By ICICI Bank Limited	Receipt	433		55,00,000.00
3-Sep-24	To ICICI Bank Limited	Payment	123	40,00,000.00	
4-Sep-24	To ICICI Bank Limited	Payment	124	5,00,000.00	
9-Sep-24	To Sales (Gst)	Sales	EVER/24-25/497	32,47,443.00	
10-Sep-24	By ICICI Bank Limited	Receipt	458		5,00,000.00
21-Sep-24	To ICICI Bank Limited	Payment	134	45,00,000.00	
24-Sep-24	To ICICI Bank Limited	Payment	138	10,00,000.00	
18-Oct-24	By ICICI Bank Limited	Receipt	534		20,00,000.00
22-Oct-24	By ICICI Bank Limited	Receipt	562		5,00,000.00
20-Dec-24	By ICICI Bank Limited	Receipt	759		6,00,000.00
24-Dec-24	By ICICI Bank Limited	Receipt	767		25,00,000.00
27-Dec-24	By ICICI Bank Limited	Receipt	779		10,00,000.00
				2,23,15,819.00	1,88,23,267.00
	By Closing Balance				34,92,552.00
				2,23,15,819.00	2,23,15,819.00

S/S
 31/1/25

TAX INVOICE

Sale Bill
23-10-25

e-Invoice



IRN : 10bdea660e47ddc4f06fca378fb7e69b4cdc7da9a-aa9f06cd59b8e1113b0398f
Ack No. : 122317897486938
Ack Date : 23-Aug-23

EVERGREEN STEEL CORP (from 1-Apr-23) Office No. 8, Muljibhi Bldg., Gr. Floor, 74-76, Nanubhai Desai Road, Khetwadi Main Road,, Mumbai 400004 GST NO:- 27AAHFE6919K1Z0 GSTIN/UIN: 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Invoice No.	Dated
	EVER/23-24/482	23-Aug-23
Consignee (Ship to) NUMET ALLOYS PLOT - 21, OFFICE NO. 2, 1ST FLOOR, MANIPUR HOUSE, 1ST PARSIWADA LANE, V P ROAD, MUMBAI - 400004 GSTIN/UIN : 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Delivery Note	Mode/Terms of Payment
		1 Days
Buyer (Bill to) NUMET ALLOYS PLOT - 21, OFFICE NO. 2, 1ST FLOOR, MANIPUR HOUSE, 1ST PARSIWADA LANE, V P ROAD, MUMBAI - 400004 GSTIN/UIN : 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Reference No. & Date.	Other References
	Buyer's Order No.	Dated
	Dispatch Doc No.	Delivery Note Date
	Dispatched through	Destination
	Terms of Delivery	MUMBAI

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	SS SEAMLESS PIPE - 73041110 1 1/2 NB X SCH 80 - 20 NOS	730411	696.900 Kg	321.00	Kg	2,23,704.90
2	SS SEAMLESS PIPE - 73041110 4 NB X SCH 40 - 2 NOS	730411	171.300 Kg	321.00	Kg	54,987.30
						2,78,692.20
						CGST 25,082.30
						SGST 25,082.30
						R/Off Sale 0.20
	Total		868.200 Kg			₹ 3,28,857.00

Amount Chargeable (in words) **INR Three Lakh Twenty Eight Thousand Eight Hundred Fifty Seven Only** E. & O.E

HSN/SAC	Taxable Value	CGST		SGST/UTGST		Total Tax Amount
		Rate	Amount	Rate	Amount	
730411	2,78,692.20	9%	25,082.30	9%	25,082.30	50,164.60
Total	2,78,692.20		25,082.30		25,082.30	50,164.60

Tax Amount (in words) : **INR Fifty Thousand One Hundred Sixty Four and Sixty paise Only**

Company's PAN : MUMK32372E

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

Company's Bank Details
A/c Holder's Name: Evergreen Steel Corp.
Bank Name : ICICI Bank Limited
A/c No. : 123305000566
Branch & IFS Code: Khetwadi & ICIC0001233
SWIFT Code :
for EVERGREEN STEEL CORP (from 1-Apr-23)

Authorized Signatory



This is a Computer Generated Invoice

31/1/25

TAX INVOICE

e-Invoice



IRN : 009fe3bec4f465322091722f6852f15f9284458875d-e5875aedcd09fc9710bb2
 Ack No. : 122421396741075
 Ack Date : 14-May-24

EVERGREEN STEEL CORP (from 1-Apr-23) Office No. 8, Muljibhi Bldg., Gr. Floor, 74-76, Nanubhai Desai Road, Khetwadi Main Road,, Mumbai 400004 GST NO:- 27AAHFE6919K1Z0 UDYAM Reg No. : UDYAM-MH-19-0110206 (Micro) GSTIN/UIN: 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27 Consignee (Ship to)	Invoice No.	Dated
	EVER/24-25/138	14-May-24
NUMET ALLOYS - DEL KALAM PLOT NO 1423 & 1423-A, ROAD NO 26, VILLAGE KHEDUK PADA, KALAMBOLI PANVEL - 410218 GSTIN/UIN : 27AARFN6816E1ZY State Name : Maharashtra, Code : 27 Buyer (Bill to)	Delivery Note	Mode/Terms of Payment
		1 Days
NUMET ALLOYS PLOT - 21, OFFICE NO. 2 , 1ST FLOOR, MANIPUR HOUSE, 1ST PARSIWADA LANE, V P ROAD, MUMBAI - 400004 GSTIN/UIN : 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Reference No. & Date.	Other References
	Buyer's Order No.	Dated
	Dispatch Doc No.	Delivery Note Date
	Dispatched through	Destination
	Bill of Lading/LR-RR No.	Motor Vehicle No.
		MH01DR3828
	Terms of Delivery	

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	SS SEAMLESS PIPE - 73041110	73041110	7,251.000 Kg	275.00	Kg	19,94,025.00
						CGST
						1,79,462.25
						SGST
						1,79,462.25
						R/Off Sale
						0.50
Total			7,251.000 Kg			₹ 23,52,950.00

Amount Chargeable (in words) E. & O.E

INR Twenty Three Lakh Fifty Two Thousand Nine Hundred Fifty Only

HSN/SAC	Taxable Value	CGST		SGST/UTGST		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	19,94,025.00	9%	1,79,462.25	9%	1,79,462.25	3,58,924.50
Total	19,94,025.00		1,79,462.25		1,79,462.25	3,58,924.50

Tax Amount (in words) : **INR Three Lakh Fifty Eight Thousand Nine Hundred Twenty Four and Fifty paise Only**

Company's Bank Details
 A/c Holder's Name: Evergreen Steel Corp.
 Bank Name : ICICI Bank Limited
 A/c No. : 123305000566
 Branch & IFS Code: Khetwadi & ICIC0001233
 SWIFT Code :

Company's PAN : MUMK32372E

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

for EVERGREEN STEEL CORP (from 1-Apr-23)
 Authorized Signatory



This is a Computer Generated Invoice

Handwritten signature and date: 31/1/25

TAX INVOICE

e-Invoice



IRN : 75a46855751a2c8b52c0e6a791e8cf9306daa44fdf-
eb31b8de8123298801f50c
Ack No. : 122422392364594
Ack Date : 27-Jul-24

EVERGREEN STEEL CORP (from 1-Apr-23) Office No. 8, Muljibhi Bldg., Gr. Floor, 74-76, Nanubhai Desai Road, Khetwadi Main Road,, Mumbai 400004 GST NO:- 27AAHFE6919K1Z0 UDYAM Reg No. : UDYAM-MH-19-0110206 (Micro) GSTIN/UIN: 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27 Consignee (Ship to) NUMET ALLOYS PLOT - 21, OFFICE NO. 2, 1ST FLOOR, MANIPUR HOUSE, 1ST PARSIWADA LANE, V P ROAD, MUMBAI - 400004 GSTIN/UIN : 27AARFN6816E1ZY State Name : Maharashtra, Code : 27 Buyer (Bill to) NUMET ALLOYS PLOT - 21, OFFICE NO. 2, 1ST FLOOR, MANIPUR HOUSE, 1ST PARSIWADA LANE, V P ROAD, MUMBAI - 400004 GSTIN/UIN : 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Invoice No.	Dated
	EVER/24-25/360	27-Jul-24
	Delivery Note	Mode/Terms of Payment
		1 Days
	Reference No. & Date.	Other References
	Buyer's Order No.	Dated
	Dispatch Doc No.	Delivery Note Date
	Dispatched through	Destination
		Mumbai
	Terms of Delivery	

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	SS SEAMLESS PIPE - 73041110 1 Nb Xsch 40 - 3 Nos	73041110	42.800 Kg	430.00	Kg	18,404.00
2	SS SEAMLESS PIPE - 73041110 1 1/2 Nb Xsch 80 - 6 Pcs	73041110	197.300 Kg	400.00	Kg	78,920.00
3	SS SEAMLESS PIPE - 73041110 2 Nb Xsch 40 - 6 Pcs	73041110	213.100 Kg	400.00	Kg	85,240.00
						1,82,564.00
CGST						16,430.76
SGST						16,430.76
R/Off Sale						0.48
Total			453.200 Kg			₹ 2,15,426.00

Amount Chargeable (in words) E. & O.E

INR Two Lakh Fifteen Thousand Four Hundred Twenty Six Only

HSN/SAC	Taxable Value	CGST		SGST/UTGST		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	1,82,564.00	9%	16,430.76	9%	16,430.76	32,861.52
Total	1,82,564.00		16,430.76		16,430.76	32,861.52

Tax Amount (in words) : **INR Thirty Two Thousand Eight Hundred Sixty One and Fifty Two paise Only**

Company's Bank Details
 A/c Holder's Name: Evergreen Steel Corp.
 Bank Name : ICICI Bank Limited
 A/c No. : 123305000566
 Branch & IFS Code: Khetwadi & ICIC0001233
 SWIFT Code :

Company's PAN : **MUMK32372E**

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

for EVERGREEN STEEL CORP (from 1-Apr-23)



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Handwritten signature and date: 31/1/25

Tax Invoice

e-Invoice



IRN : 2ee12f0ae08f392b45eb88d1d5a5d402b06f3d47f0-1b4249f535fe5c93cbf1dd
 Ack No. : 122422424443862
 Ack Date : 30-Jul-24

EVERGREEN STEEL CORP (from 1-Apr-23) Office No. 8, Muljibhi Bldg., Gr. Floor, 74-76, Nanubhai Desai Road, Khetwadi Main Road,, Mumbai 400004 GST NO:- 27AAHFE6919K1Z0 UDYAM Reg No. : UDYAM-MH-19-0110206 (Micro) GSTIN/UIN : 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Credit Note No. EVER/24-25/CR-12	Dated 30-Jul-24
	Original Invoice No. & Date. EVER/24-25/360 dt. 27-Jul-24	Mode/Terms of Payment 1 Days
Consignee (Ship to) NUMET ALLOYS PLOT - 21, OFFICE NO. 2, 1ST FLOOR, MANIPUR HOUSE, 1ST PARSIWADA LANE, V P ROAD, MUMBAI - 400004 GSTIN/UIN : 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Buyer's Order No.	Other References
Buyer (Bill to) NUMET ALLOYS PLOT - 21, OFFICE NO. 2, 1ST FLOOR, MANIPUR HOUSE, 1ST PARSIWADA LANE, V P ROAD, MUMBAI - 400004 GSTIN/UIN : 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Dispatch Doc No.	Dated
	Dispatched through	Destination Mumbai
	Terms of Delivery	

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	SS SEAMLESS PIPE - 73041110 1 Nb Xsch 40 - 3 Nos	73041110	42.800 Kg	430.00	Kg	18,404.00
2	SS SEAMLESS PIPE - 73041110 1 1/2 Nb Xsch 80 - 6 Pcs	73041110	197.300 Kg	400.00	Kg	78,920.00
3	SS SEAMLESS PIPE - 73041110 2 Nb Xsch 40 - 6 Pcs	73041110	213.100 Kg	400.00	Kg	85,240.00
						1,82,564.00
CGST						16,430.76
SGST						16,430.76
R/Off Sale						0.48
Total			453.200 Kg			₹ 2,15,426.00

Amount Chargeable (in words) **INR Two Lakh Fifteen Thousand Four Hundred Twenty Six Only** E. & O.E

HSN/SAC	Taxable Value	CGST		SGST/UTGST		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	1,82,564.00	9%	16,430.76	9%	16,430.76	32,861.52
Total	1,82,564.00		16,430.76		16,430.76	32,861.52

Tax Amount (in words) : **INR Thirty Two Thousand Eight Hundred Sixty One and Fifty Two paise Only**

Company's PAN : **MUMK32372E**
 Company's Bank Details
 A/c Holder's Name: **Evergreen Steel Corp.**
 Bank Name : **ICICI Bank Limited**
 A/c No. : **123305000566**
 Branch & IFS Code: **Khetwadi & ICIC0001233**
 SWIFT Code :

for **EVERGREEN STEEL CORP. (from 1-Apr-23)**
 Authorised Signatory



This is a Computer Generated Document

Handwritten signature and date: 31/11/25

TAX INVOICE

e-Invoice



IRN : bfd2aa3eda6019d54aaba44e45e5edad544f26ea1-637cf958a74c1d0e3da26aa
 Ack No. : 122423017223191
 Ack Date : 9-Sep-24

EVERGREEN STEEL CORP (from 1-Apr-23) Office No. 8, Muljibhi Bldg., Gr. Floor, 74-76, Nanubhai Desai Road, Khetwadi Main Road,, Mumbai 400004 GST NO:- 27AAHFE6919K1Z0 UDYAM Reg No. : UDYAM-MH-19-0110206 (Micro) GSTIN/UIN: 27AAHFE6919K1Z0 State Name : Maharashtra, Code : 27	Invoice No.	Dated
	EVER/24-25/497	9-Sep-24
NUMET ALLOYS Plot 1423, Road 26, Village Kheduk Pada Kalamboli -410218 GSTIN/UIN : 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Delivery Note	Mode/Terms of Payment
		1 Days
Consignee (Ship to) NUMET ALLOYS Plot 1423, Road 26, Village Kheduk Pada Kalamboli -410218 GSTIN/UIN : 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Reference No. & Date.	Other References
Buyer (Bill to) NUMET ALLOYS PLOT - 21, OFFICE NO. 2, 1ST FLOOR, MANIPUR HOUSE, 1ST PARSIWADA LANE, V P ROAD, MUMBAI - 400004 GSTIN/UIN : 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Buyer's Order No.	Dated
	Dispatch Doc No.	Delivery Note Date
	Dispatched through	Destination
	Bill of Lading/LR-RR No.	Motor Vehicle No.
		MH11CD0043
	Terms of Delivery	

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	SS SEAMLESS PIPE - 73041110	73041110	9,204.250 Kg	299.00	Kg	27,52,070.75
	Less :					
						CGST SGST R/Off Sale
						2,47,686.37 2,47,686.37 (-).049
	Total		9,204.250 Kg			₹ 32,47,443.00

Amount Chargeable (in words) **INR Thirty Two Lakh Forty Seven Thousand Four Hundred Forty Three Only** E. & O.E

HSN/SAC	Taxable Value	CGST		SGST/UTGST		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	27,52,070.75	9%	2,47,686.37	9%	2,47,686.37	4,95,372.74
Total	27,52,070.75		2,47,686.37		2,47,686.37	4,95,372.74

Tax Amount (in words) : **INR Four Lakh Ninety Five Thousand Three Hundred Seventy Two and Seventy Four paise Only**

Company's Bank Details
 A/c Holder's Name : Evergreen Steel Corp.
 Bank Name : ICICI Bank Limited
 A/c No. : 123305000566
 Branch & IFS Code : Khetwadi & ICIC0001233
 SWIFT Code :

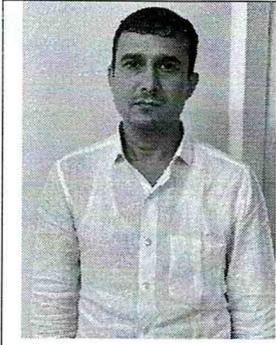
Company's PAN : MUMK32372E for EVERGREEN STEEL CORP. (from 1-Apr-23)

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



This is a Computer Generated Invoice

Handwritten signature and date: 31/1/25



Statement of Shri Jagdish Hemaram Bishnoi, son of Shri Hemaram Thakraramji Bishnoi, aged 34 years (DOB 20.08.1990), residing at Flat No. 1002, 10th Floor, New Amety Tower, Near Golde Temple, Nanubhai Desai Road, Khetwadi, Mumbai- 400004, Mobile No – 9969429316 recorded under Section 108 of the Customs Act, 1962 before Shri Satyanarayan Bishnoi, Senior Intelligence Officer, at the Office of Directorate of Revenue Intelligence, Mumbai Zonal Unit, Mumbai on 31.01.2025.

In response to your summons dated 30.01.2025, I appear before yourself today i.e. 31.01.2025 to give my true, correct and voluntary statement. Before recording my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 and I understand that giving false or fabricated statement is an offence and punishable under Section 229 and 267 of the Bhartiya Nyay Sanhita, 2023 (earlier Section 193 and 228 of the Indian Penal Code, 1860). I understand that my statement can be used as evidence against any person/company under the law time being in force. Knowing my responsibilities, I hereby give my true and correct statement as below:

My name, age and mobile no. as stated above are correct and I am not known by any other name in the society. I have basic knowledge of computer and this statement of mine is typed on the computer installed in DRI office as per my request. On being asked, I state that I can read, speak and write Hindi and English languages. I am currently residing at Flat No. 1002, 10th Floor, New Amety Tower, Near Golde Temple, Nanubhai Desai Road, Khetwadi, Mumbai- 400004 with my family that includes my wife and three children. My Aadhar Card No. is 4020 7102 9515, PAN Card is ASJPB3999G. My email ID is jagdishbishnoi9316@gmail.com. My above stated particulars are true and correct.

Q.1 Please briefly tell about yourself and the nature of work you do?

Ans. I state that I work in Steel Industry. I am proprietor of M/s Inox Steel (GSTIN 27ASJPB3999G1ZE) whose office premises is located at 16, Floor-1, Plot-102, Pravin House, Shree Ram mandir Marg, Durgadevi Udyan, 4th Kumbharwada, Mumbai-400004. I have another firm M/s Evershine Steel (GSTIN 27BMYPV3582K1ZU) at same location in the name of my wife Smt. Rameshwari Vishnoi, however all work related to said firm is handled and managed by me. I primarily deal in trading of various Steel Products such as Steel Pipes, Plates, Sheets etc. material of various grades.

Q.2 Do you know persons namely Shri Narpat Bokadia, Shri Rahul Bokadia and Shri Prashant Jain. Please explain your or your firms' relationship with them, if you know anyone of them?

Ans. I know Shri Prashant Jain who is owner of M/s Numet Alloys (GSTN 27AARFN6816E1ZY) who deals in various steel products especially Stainless Steel Seamless Pipes of various grades such as 304, 316 etc. I have purchased Stainless Steel Seamless Pipes of grade 304 and 316 from him. I do not know Shri Narpat Bokadia and Shri Rahul Bokadia.

*Complete
31/1/25*

Q.3. Do you have any business dealing with any of the firms associated with Shri Narpat Bokadia and Shri Rahul Bokadia such as M/s Hi-Tech Stainless World, M/s Metal Port, M/s Steel Gems, M/s Arihant Steel Exports etc.?

Ans. As stated above, I do not know Shri Narpat Bokadia and Shri Rahul Bokadia, therefore, I do not have any business association with any of the firms associated with them. However, I know Shri Prashant Jain (Mobile No. 9969421971) and I have purchased Stainless Steel Seamless Pipes of grade 304 and 316 from him.

Q.4. Please provide the details of the purchases made from Shri Prashant Jain from the firms associated with him?

Ans. I am submitting duly signed copies of Invoices, e-waybills, and ledgers related to the purchases made from M/s Numet Alloys of Stainless Steel Seamless Pipes to M/s Inox Steel and M/s Evershine Steel. In total, I have purchased 94,623 Kgs of Stainless Steel Seamless Pipes of grades 304 and 316 of total invoice value of Rs. 3,83,67,993/- to M/s Evershine Steel as listed under Table-01 below and detailed under Annexure-A to this statement. Further, I have purchased 27,249 Kgs of Stainless Steel Seamless Pipes of various grades especially 304 and 316 of total invoice value of Rs.1,05,84,376 /- to M/s Inox Steel as listed under Table-02 below and detailed under Annexure-B to this statement.

Table-01
(M/s Evershine Steel)

Sr. No.	Invoice No.	Invoice Date	Quantity (Kgs)	Description of Goods as per Invoice	Amount (In Rs.)
1	NA/005/2023-24	03-06-2023	8,957	SS Pipe	35,40,702
2	NA/006/2023-24	03-06-2023	7,860	SS Pipe	31,07,058
3	NA/009/2023-24	27-06-2023	7,063	ss pipe	27,92,004
4	NA/11/2023-24	29-06-2023	526	ss smls pipe	2,08,086
5	NA/12/2023-24	29-06-2023	820	ss seamless pipe	3,48,124
6	NA/13/2023-24	29-06-2023	3,353	ss pipe	13,17,528
7	NA/42/2023-24	25-08-2023	2,975	ss seamless pipe	12,32,186
8	NA/43/2023-24	28-08-2023	1,853	ss seamless pipe	7,67,476
9	NA/44/2023-24	28-08-2023	2,107	ss seamless pipe	8,72,677
10	NA/47/2023-24	01-09-2023	2,450	ss seamless pipe	8,90,428
11	NA/45/2023-24	01-09-2023	1,986	ss seamless pipe	7,21,610
12	NA/46/2023-24	01-09-2023	2,496	ss seamless pipe	9,06,965
13	NA/56/2023-24	18-09-2023	1,552	ss seamless pipe	6,50,133
14	NA/55/2023-24	18-09-2023	2,961	ss seamless pipe	12,40,363
15	NA/54/2023-24	18-09-2023	1,865	ss seamless pipe	7,65,844
16	NA/53/2023-24	18-09-2023	6,227	ss smls pipe	26,08,490
17	NA/64/2023-24	29-09-2023	7,005	ss pipe	29,17,863
18	NA/65/2023-24	29-09-2023	6,810	ss pipe	28,36,637
19	NA/107/2023-24	29-09-2023	9,930	ss seamless pipe	39,01,894
20	NA/108/2023-24	29-12-2023	6,358	ss seamless pipe	29,98,434
21	NA/110/2023-24	13-01-2024	9,470	ss seamless pipe	37,43,491
			94,623		3,83,67,993

Table-02
(M/s Inox Steel)

Sr. No.	Invoice No.	Invoice Date	Quantity (Kgs)	Description of Goods as per Invoice	Amount (In Rs.)
1	NA/74/2023-24	16.10.2023	6,630	SS Pipe	28,16,424
2	NA/73/2023-24	16.10.2023	8,005	SS Pipe	34,00,524
3	NA/77/2023-24	18.11.2023	7,306	ss seamless pipe	16,26,786
4	NA/78/2023-24	18.11.2023	5,308	ss seamless pipe	27,40,642
			27,249		1,05,84,376

Q.5. On perusal of the submitted documents as above, it appears that there are two types of delivery: One is Handcart and another is Vehicle? Can you please explain it.

Ans. The invoices where the delivery is mentioned as 'Handcart' are those goods whose delivery was taken in the Khetwadi Steel Market only directly from the Truck of the supplier. Usually, it is market practice where the goods of one supplier which is sold to different buyers is delivered in Truck to Khetwadi Steel Market and delivery of the goods is taken by buyer using the Handcarts. This is done when the goods are required in Khetwadi market and it is usually for small consignments. The Truck in which Prashant Jain used to deliver the goods i.e. Stainless Steel Seamless Pipes used to come from Kalamboli Steel Market.

On the other hand, the invoices where the delivery is mentioned as 'Vehicle' that is also accompanied by e-waybill are those goods whose delivery was taken in the Kalamboli Steel Market and supplied to us by Truck Numbers as mentioned in the e-waybills.

Q.6. Who used to raise the e-waybill and who used to arrange the transport and bear its cost?

Ans. In case of the Stainless Steel Seamless Pipes supplied by M/s Numet Alloys to M/s Inox Steel and M/s Evershine Steel, the e-waybills were generated by M/s Numet Alloys only and therefore, the transport were also arranged by them. The term of invoice is to deliver the goods to us therefore, the cost of the transport was also born by M/s Numet Alloys.

Q.7. Please tell from which location the said goods were delivered to your firms?

Ans. As stated above, the goods where delivery mode is mentioned as 'Handcart' came to Khetwadi Steel Market in Truck from Kalamboli. These goods were unloaded from truck and delivered to us on Handcart used in that market. On the other hand, the goods where delivery mode is mentioned as 'Vehicle' were delivered from warehouses of Shri Prashant Jain in Kalamboli Market. Mostly, as per my knowledge, Shri Prashant Jain delivered these goods mostly from warehouse located at 1495, Road No. 17, Steel Market, Kalamboli -410218 and few times from Plot No. 1233, KWC, Road No. 14, Steel Market, Kalamboli, Navi Mumbai-410218 where he used to keep stock of Stainless Steel Seamless Pipes. In steel industry, apart from registered addresses, various warehouses are also rented to store and keep the stock of goods. As per trade practice, Shri Prashant Jain used to raise invoices and e-waybills from his registered address at Office No.2, 1st Floor, Plot No. 21, Manipar House, 1st Parsiwada, V P Road, Girgoan, Mumbai – 400 004 or his warehouse at 1423, Steel Market, Kalamboli, Maharashtra- 410218.

Handwritten signature and date: 31/11/25

Q.8. Do you wish to state anything else?

Ans. No, I have nothing more to state.

This statement of mine running into four (04) pages has been voluntarily given by me, which has been typed on my request. I have not been subjected to any pressure, threat, coercion, duress etc. by the recording officer during recording of my statement. None of my religious feelings were hurt during recording of my statement. During the course of record of statement, the behavior of the officer was very cordial. This statement is explained to me in vernacular language to me by officer and finding the same to be true and recorded correctly and as per my say and version. I put my dated signatures on all the pages of my statement. I will appear before you as and when called for.

C-119/21
31/1/25

Jagdish Bishnoi

Before me:

Satyanarayan Bishnoi
Senior Intelligence Officer
31.01.2025

ANNEXURE-A								
Sr. No.	Invoice No.	Invoice Date	Quantity (Kgs)	Rate	Description of Goods as per Invoice	Amount (In Rs.)	Ewaybill No.	Vehicle No.
1	NA/005/2023-24	03-06-2023	8,957	335	SS Pipe	35,40,702	201599581848	MH06AC3589
2	NA/006/2023-24	03-06-2023	7,860	335	SS Pipe	31,07,058	211599627624	MH46BB0051
3	NA/009/2023-24	27-06-2023	7,063	335	ss pipe	27,92,004	261610766351	MH46BB6218
4	NA/11/2023-24	29-06-2023	526	335	ss smls pipe	2,08,086		Handcart
5	NA/12/2023-24	29-06-2023	820	6	ss seamless pipe	3,48,124		Handcart
6	NA/13/2023-24	29-06-2023	3,353	333	ss pipe	13,17,528	291611881975	MH46BB6218
7	NA/42/2023-24	25-08-2023	2,975	351	ss seamless pipe	12,32,186		Handcart
8	NA/43/2023-24	28-08-2023	1,853	351	ss seamless pipe	7,67,476		Handcart
9	NA/44/2023-24	28-08-2023	2,107	351	ss seamless pipe	8,72,677		Handcart
10	NA/47/2023-24	01-09-2023	2,450	308	ss seamless pipe	8,90,428		Handcart
11	NA/45/2023-24	01-09-2023	1,986	308	ss seamless pipe	7,21,610		Handcart
12	NA/46/2023-24	01-09-2023	2,496	308	ss seamless pipe	9,06,965		Handcart
13	NA/56/2023-24	18-09-2023	1,552	355	ss seamless pipe	6,50,133		Handcart
14	NA/55/2023-24	18-09-2023	2,961	355	ss seamless pipe	12,40,363		Handcart
15	NA/54/2023-24	18-09-2023	1,865	348	ss seamless pipe	7,65,844		Handcart
16	NA/53/2023-24	18-09-2023	6,227	355	ss smls pipe	26,08,490	251648848488	MH04GC1716
17	NA/64/2023-24	29-09-2023	7,005	353	ss pipe	29,17,863	201653938175	MH01DR0642
18	NA/65/2023-24	29-09-2023	6,810	353	ss pipe	28,36,637	261653943458	MH01EE5508
19	NA/107/2023-24	29-09-2023	9,930	333	ss seamless pipe	39,01,894	201696987556	MH04BU0377
20	NA/108/2023-24	29-12-2023	6,358	2940 kg for Rs 333/- per kg, 3418kg for Rs.457/- per kg	ss seamless pipe	29,98,434	271697026891	MH11DD0043
21	NA/110/2023-24	13-01-2024	9,470	335	ss seamless pipe	37,43,491	231703882523	MH04JU2497
			94,623			3,83,67,993		

G. S. S. S.
31/1/25

ANNEXURE-B								
Sr. No.	Invoice No.	Invoice Date	Quantity (Kgs)	Rate	Description of Goods as per Invoice	Amount (In Rs.)	Ewaybill No.	Vehicle No.
1	NA/74/2023-24	16.10.2023	6,630	360	SS Pipe	28,16,424	271662265739	MH01DR0642
2	NA/73/2023-24	16.10.2023	8,005	360	SS Pipe	34,00,524	211662254656	MH01EE5508
3	NA/77/2023-24	18.11.2023	7,306	372	ss seamless pipe	16,26,786	291677791027	MH04GC1716
4	NA/78/2023-24	18.11.2023	5,308	4314kg for Rs437/- per kg ,994kg for Rs440/- per kg	ss seamless pipe	27,40,642	281677790287	MH03DV2614
			27,249			1,05,84,376		

*Complete
31/1/25*

Evershine Steel
16, Plot-102, Floor-1, Pravin House
Shree Ram Mandir Marg, Mumbai

Numet Alloys
Ledger Account

1-Apr-23 to 18-Jan-25

Page 1

Date	Particulars	Vch Type	Vch No.	Debit	Credit
29-May-23	To Axis Bank	Payment	153	50,00,000.00	
3-Jun-23	To TDS Payable U/s 194Q	Journal	12	1,647.76	
	By Intra-State Purchases	Purchase	69		35,40,702.00
	By Intra-State Purchases	Purchase	70		31,07,058.00
5-Jun-23	To Axis Bank	Payment	162	30,00,000.00	
27-Jun-23	By Intra-State Purchases	Purchase	101		27,92,004.00
	To TDS Payable U/s 194Q	Journal	13	2,792.00	
29-Jun-23	By Intra-State Purchases	Purchase	105		2,08,086.00
	By Intra-State Purchases	Purchase	106		3,48,124.00
	By Intra-State Purchases	Purchase	107		13,17,528.00
	To TDS Payable U/s 194Q	Journal	14	208.09	
	To TDS Payable U/s 194Q	Journal	15	348.12	
	To TDS Payable U/s 194Q	Journal	16	1,317.53	
30-Jun-23	To Axis Bank	Payment	217	53,13,502.00	
4-Jul-23	To Axis Bank	Payment	223	20,00,000.00	
7-Jul-23	To Axis Bank	Payment	235	10,00,000.00	
22-Jul-23	To Intra-State Sales	Sales		9,11,311.00	
31-Jul-23	By Axis Bank	Receipt	267		9,11,311.00
1-Aug-23	To Axis Bank	Payment	291	20,00,000.00	
23-Aug-23	To Inter-State Sale	Sales		51,703.00	
25-Aug-23	By Intra-State Purchases	Purchase	224		12,32,186.00
	To Axis Bank	Payment	369	35,00,000.00	
28-Aug-23	By Intra-State Purchases	Purchase	225		7,67,476.00
	By Intra-State Purchases	Purchase	226		8,72,677.00
31-Aug-23	To TDS Payable U/s 194Q	Journal	25	2,872.34	
1-Sep-23	By Intra-State Purchases	Purchase	236		8,90,428.00
	By Intra-State Purchases	Purchase	237		7,21,610.00
	By Intra-State Purchases	Purchase	238		9,06,965.00
	By Axis Bank	Receipt	379		51,703.00
18-Sep-23	By Intra-State Purchases	Purchase	262		6,50,133.00
	By Intra-State Purchases	Purchase	263		12,40,363.00
	By Intra-State Purchases	Purchase	264		7,65,844.00
	By Intra-State Purchases	Purchase	265		26,08,490.00
20-Sep-23	To Axis Bank	Payment	420	8,22,408.00	
21-Sep-23	To Axis Bank	Payment	428	8,03,108.00	
29-Sep-23	By Intra-State Purchases	Purchase	274		29,17,863.00
	By Intra-State Purchases	Purchase	275		28,36,637.00
30-Sep-23	To TDS Payable U/s 194Q	Journal	26	13,538.33	
5-Oct-23	To Axis Bank	Payment	467	8,77,805.00	
20-Oct-23	To Axis Bank	Payment	526	20,00,000.00	
	By Axis Bank	Receipt	522		20,00,000.00
	To Axis Bank	Payment	531	20,00,000.00	
23-Oct-23	To Axis Bank	Payment	544	10,00,000.00	
27-Oct-23	To Axis Bank	Payment	553	7,50,000.00	
3-Nov-23	To Axis Bank	Payment	574	10,00,000.00	
10-Nov-23	To Axis Bank	Payment	598	20,00,000.00	
	Carried Over			3,40,52,561.17	3,06,87,188.00

continued ...

Gurpreet
31/1/25

Evershine Steel

Numet Alloys Ledger Account : 1-Apr-23 to 18-Jan-25

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			3,40,52,561.17	3,06,87,188.00
29-Dec-23	By Intra-State Purchases	Purchase	442		39,01,894.00
	By Intra-State Purchases	Purchase	443		29,98,434.00
31-Dec-23	To TDS Payable U/s 194Q	Journal	43	6,900.33	
5-Jan-24	To Axis Bank	Payment	736	10,52,542.00	
10-Jan-24	To Axis Bank	Payment	754	15,00,000.00	
13-Jan-24	By Intra-State Purchases	Purchase	473		37,43,491.00
29-Feb-24	To Axis Bank	Payment	867	15,00,000.00	
28-Mar-24	To Axis Bank	Payment	959	15,00,000.00	
31-Mar-24	To TDS Payable U/s 194Q	Journal	113	3,743.49	
				<u>3,96,15,746.99</u>	<u>4,13,31,007.00</u>
	To Closing Balance			17,15,260.01	
				<u>4,13,31,007.00</u>	<u>4,13,31,007.00</u>
1-Apr-24	By Opening Balance				17,15,260.01
9-May-24	To Axis Bank	Payment	78	10,00,000.00	
29-Aug-24	To Axis Bank	Payment	265	15,00,000.00	
30-Aug-24	By Axis Bank	Receipt	551		15,00,000.00
				<u>25,00,000.00</u>	<u>32,15,260.01</u>
	To Closing Balance			7,15,260.01	
				<u>32,15,260.01</u>	<u>32,15,260.01</u>

Cr 13/21
31/1/25



NUMET
ALLOYS

IMPORTERS & STOCKISTS OF :
S.S. Pipe & Tubes,
Butt V Pipe Fittings
& Forged Flanges,
Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
+ 91 22 49684792 • + 91 22 67496208
info@numetalloys.com • www.numetalloys.com

Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice



IRN : 9281300e48e60bea28b8719cc4ef74eae1cbc786-
0dc88da2afdd2ac2265322e
Ack No. : 122316962836254
Ack Date : 3-Jun-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UID: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27		Invoice No. NA/005/2023-24 e-Way Bill No. 201599581848 Dated 3-Jun-23
Consignee (Ship to) Evershine Steel 16, Plot- 102, Floor-1, Pravin House, Shree Ram MANDHIR MARG, MUMBAI, 400004 GSTIN/UID : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27		Delivery Note NA/005/2023-24 Mode/Terms of Payment IMMEDIATE Reference No. & Date. NA/005/2023-24 dt. 3-Jun-23 Other References
Buyer (Bill to) Evershine Steel 16, Plot- 102, Floor-1, Pravin House, Shree Ram MANDHIR MARG, MUMBAI, 400004 GSTIN/UID : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27		Buyer's Order No. VERBAL Dated 3-Jun-23 Dispatch Doc No. 3-Jun-23 Delivery Note Date
		Dispatched through VEHICLE Destination KALAMBOLI Bill of Lading/LR-RR No. DT.3-JUNE-23 dt. 3-Jun-23 Motor Vehicle No MH06AC3589 Terms of Delivery DELIVERY FROM OUR KALAMBOLI WAREHOUSE ONLY TRANSPORTATION UNDER THIS INVOICE BY BUYER

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	SS PIPE (KGS)_ 73041110	73041110	8,957.000 kgs	335.00	kgs	30,00,595.00
					9%	2,70,053.55
					9%	2,70,053.55
						(-)-0.10
						Total 8,957.000 kgs ₹ 35,40,702.00

Amount Chargeable (in words) **INR Thirty Five Lakh Forty Thousand Seven Hundred Two Only** E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	30,00,595.00	9%	2,70,053.55	9%	2,70,053.55	5,40,107.10
Total	30,00,595.00		2,70,053.55		2,70,053.55	5,40,107.10

Tax Amount (in words) : **INR Five Lakh Forty Thousand One Hundred Seven and Ten paise Only**

Company's Bank Details
 Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code: SCBL0036047

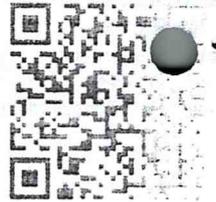
Declaration
 We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.



for Numet Alloys
 Authorised Signatory

This is a Computer Generated Invoice

Handwritten notes:
 31/1/23
 31/1/23



e-Way Bill

1. E-WAY BILL Details

eWay Bill No: 2015 9958 1848 Generated Date: 03/06/2023 03:46 PM Generated By: 27AAR FN681 6E1ZY
 Valid Upto: 04/06/2023

Mode: Road Approx Distance: 10km

Type: Outward - Supply Document Details: Tax Invoice - NA/005/2023-24 Transaction type: Regular
 - 03/06/2023

2. Address Details

From GSTIN : 27AAR FN681 6E1ZY NUMET ALLOYS MAHARASHTRA :: Dispatch From :: ,Plot no 1423 and 1423A,,Raigad ,Road no. 26, Village Kheduk Pada,, Kalamboli, Panvel,MAHARASHTRA-410218	To GSTIN : 27BMY PV358 2K1ZU Evershine Steel MAHARASHTRA :: Ship To :: steel market kalamboli plot 1850 kalamboli,MAHARASHTRA-410218
--	---

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I) (as per rules)	Non-Advol
73041110	SS PIPE & SS PIPE	89570.00	3000595.00	9.0000000000000000	

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non-Advol Amt	Other Amt	Total Inv Amt
3000595.00	270053.55	270053.55	0.00	0.00	0.00	0.00	3541202.10

4. Transportation Details

Transporter ID & Name : Transporter Doc. No & Date : & 03/06/2023

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No (if any)	Multi Ven Info (if any)
Road	MH06AC3589	Kalamboli, Panvel	03/06/2023 03:46 PM	27AARFN6816E1ZY		

Handwritten signature and date:
 27/06/23



201599581848



IMPORTERS & STOCKISTS OF :
 S.S. Pipe & Tubes,
 Butt & Pipe Fittings
 & Forged Flanges,
 Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
 1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
 + 91 22 49684792 • + 91 22 67496208
 info@numetalloys.com • www.numetalloys.com

NUMET
 ALLOYS

Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice



IRN : 175c87c939aa3331302f2d79412279e1d259a62fa3-e317f9c9493250e0090345
 Ack No. : 122316963388736
 Ack Date : 3-Jun-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27		Invoice No. e-Way Bill No. Dated NA/006/2023-24 211599627624 3-Jun-23	
Consignee (Ship to) Evershine Steel 16, Plot- 102, Floor-1, Pravin House, Shree Ram Mandir Marg, Mumbai, 400004 GSTIN/UIN : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27		Delivery Note Mode/Terms of Payment NA/006/2023-24 IMMEDIATE	
Buyer (Bill to) Evershine Steel 16, Plot- 102, Floor-1, Pravin House, Shree Ram Mandir Marg, Mumbai, 400004 GSTIN/UIN : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27		Reference No. & Date. Other References NA/006/2023-24 dt. 3-Jun-23	
		Buyer's Order No. Dated VERBAL 3-Jun-23	
		Dispatch Doc No. Delivery Note Date 3-Jun-23	
		Dispatched through Destination VECHILE KALAMBOLI	
		Bill of Lading/LR-RR No. Motor Vehicle No. DT.3-JUNE-23 dt. 3-Jun-23 MH46BB0051	
Terms of Delivery DELIVERY FROM OUR KALAMBOLI WAREHOUSE ONLY TRANSPORTATION UNDER THIS INVOICE BY BUYER			

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	SS PIPE (KGS)_ 73041110	73041110	7,860.000 kgs	335.00	kgs	26,33,100.00
					9 %	2,36,979.00
					9 %	2,36,979.00
						Total 7,860.000 kgs ₹ 31,07,058.00

Amount Chargeable (in words) **INR Thirty One Lakh Seven Thousand Fifty Eight Only** E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	26,33,100.00	9%	2,36,979.00	9%	2,36,979.00	4,73,958.00
Total	26,33,100.00		2,36,979.00		2,36,979.00	4,73,958.00

Tax Amount (in words) : **INR Four Lakh Seventy Three Thousand Nine Hundred Fifty Eight Only**

Company's Bank Details
 Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code: SCBL0036047

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

for Numet Alloys
 Authorized Signatory

This is a Computer Generated Invoice

Handwritten notes:
 31/1/25



e-Way Bill

1. E-WAY BILL Details

eWay Bill No: 2115 9962 7624

Generated Date: 03/06/2023 04:52 PM

Generated By: 27AAR FN681 6E1ZY

Valid Upto: 04/06/2023

Mode: Road

Approx Distance: 10km

Type: Outward - Supply

Document Details: Tax Invoice - NA/006/2023-24 Transaction type: Regular
- 03/06/2023

2. Address Details

From

GSTIN : 27AAR FN681 6E1ZY
NUMET ALLOYS
MAHARASHTRA

:: Dispatch From ::

plot no 1423 road 26 village kheduk pada
kalamboli, maharashtra-410218
kalamboli, MAHARASHTRA-410218

To

GSTIN : 27BMY PV358 2K1ZU
Evershine Steel
MAHARASHTRA

:: Ship To ::

steel market kalamboli plot 1890
kalamboli, MAHARASHTRA-410218

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
73041110	SS PIPE & SS PIPE	7860.00	2633100.00	9.000+9.000+NE+0.000+0.000

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv. Amt
2633100.00	236979.00	236979.00	0.00	0.00	0.00	0.00	3107058.00

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : & 03/06/2023

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh. Info (If any)
Road	MH46BB0051	kalamboli	03/06/2023 04:52 PM	27AARFN6816E1ZY	-	-



211599627624

Copy
31/1/25



IMPORTERS & STOCKISTS OF :

S.S. Pipe & Tubes,
Butt Weld Pipe Fittings
& Forged Flanges,
Ferrous & Non Ferrous Metals

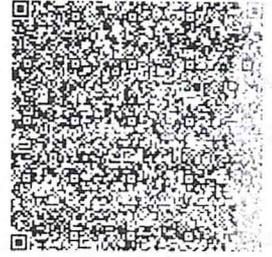
Plot-21, Office No. 2, 1st Floor, Manipar House,
1st Parsiwada, V.P Road, Girgaon, Mumbai - 400 004.
+ 91 22 49684792 • + 91 22 67496208
info@numetalloys.com • www.numetalloys.com

NUMET
ALLOYS

Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice



IRN : 671e623e50d1f192a5b54bf946249ff55fd82de90cc-a06600bce5fd1ea33d9b3
Ack No. : 122317225764341
Ack Date : 27-Jun-23

Numet Alloys 1st Floor, Plot no. 21., Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27		Invoice No. NA/009/2023-24 e-Way Bill No. 261610766351 Dated 27-Jun-23 Delivery Note Mode/Terms of Payment IMMEDIATE Reference No. & Date. Other References NA/009/2023-24 dt. 27-Jun-23
Consignee (Ship to) Evershine Steel 16, Plot- 102, Floor-1, Pravin House, Shree Ram Mandir Marg, Mumbai, 400004 GSTIN/UIN : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27		Buyer's Order No. Dated VERBAL 27-Jun-23 Dispatch Doc No. Delivery Note Date 27-Jun-23 Dispatched through Destination VECHILE KALAMBOLI Bill of Lading/LR-RR No. Motor Vehicle No. DT.27-JUNE-23 dt. 27-Jun-23 MH46BB6218 Terms of Delivery DELIVERY FROM OUR KALAMBOLI WAREHOUSE ONLY TRANSPORTATION UNDER THIS INVOICE BY BUYER
Buyer (Bill to) Evershine Steel 16, Plot- 102, Floor-1, Pravin House, Shree Ram Mandir Marg, Mumbai, 400004 GSTIN/UIN : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27		

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	SS PIPE (KGS)_ 73041110	73041110	7,063.000 kgs	335 00	kgs	23,66,105 00
						Output CGST 9 % 2,12,949.45
						Output SGST 9 % 2,12,949.45
						ROUND OFF 0.10
Total			7,063.000 kgs			₹ 27,92,004.00

Amount Chargeable (in words)
INR Twenty Seven Lakh Ninety Two Thousand Four Only

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	23,66,105.00	9%	2,12,949.45	9%	2,12,949.45	4,25,898.90
Total	23,66,105.00		2,12,949.45		2,12,949.45	4,25,898.90

Tax Amount (in words) : **INR Four Lakh Twenty Five Thousand Eight Hundred Ninety Eight and Ninety paise Only**

Company's Bank Details
 Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code: SCBL0036047

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

This is a Computer Generated Invoice

Handwritten signature and date: 31/1/23



e-Way Bill



1. E-WAY BILL Details

eWay Bill No: 2616 1076 6351

Generated Date: 27/06/2023 06:37 PM

Generated By: 27AAR FN681 6E1ZY

Valid Upto: 28/06/2023

Mode: Road

Approx Distance: 45km

Type: Outward - Supply

Document Details: Tax Invoice - NA/009/2023-24 Transaction type Regular
- 27/06/2023

2. Address Details

From

GSTIN : 27AAR FN681 6E1ZY
NUMET ALLOYS
MAHARASHTRA

:: Dispatch From ::

PLOT NO 1423 ROAD 26 VILLAGE KHEDUK PADA KALAMBOLI,
MAHARASHTRA

KALAMBOLI, MAHARASHTRA-410218

To

GSTIN : 27BMY PV358 2K1ZU
Evershine Steel
MAHARASHTRA

:: Ship To ::

Pravin House 16, Plot-102
Floor-1 Shree Ram Mandir Marg
Mumbai, MAHARASHTRA-400004

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
73041110	SS PIPE & SS PIPE	7063.00	2366105.00	9.000+9.000+NL+0.000+0.000

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv. Amt
2366105.00	212949.45	212949.45	0.00	0.00	0.00	0.10	2792004.00

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : & 27/06/2023

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh. Info (If any)
Road	MH46BB6218	KALAMBOLI	27/06/2023 06:37 PM	27AARFN6816E1ZY		



261610766351

27/06/23
31/1/25

IMPORTERS & STOCKISTS OF :

S.S. Pipe & Tubes,
Butt Weld Pipe Fittings
& Forge Fanges,
Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
+ 91 22 49684792 • + 91 22 67496208
info@numetalloys.com • www.numetalloys.com



NUMET
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Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice

IRN : 2c7009faca418aeab732b01bd59f9cd6be0aa78ddf-0acc6f73029850f3255183
Ack No. : 122317250927030
Ack Date : 29-Jun-23



Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27		Invoice No. NA/11/2023-24 Delivery Note NA/11/2023-24 Reference No. & Date. NA/11/2023-24 dt. 29-Jun-23 Buyer's Order No. VERBAL Dispatch Doc No.	e-Way Bill No. Dated 29-Jun-23 Mode/Terms of Payment IMMEDIATE Other References Dated 29-Jun-23 Delivery Note Date 29-Jun-23 Destination MUMBAI Motor Vehicle No SELF HANDCRAT Terms of Delivery PARTY ARRANGE BY HANDCART
Consignee (Ship to) Evershine Steel 16, Plot- 102, Floor-1, Pravin House, Shree Ram Mandir Marg, Mumbai, 400004 GSTIN/UIN : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27		Dispatched through SELF HANDCRAT Bill of Lading/LR-RR No. DT-29-JUNE-23 dt. 29-Jun-23	
Buyer (Bill to) Evershine Steel 16, Plot- 102, Floor-1, Pravin House, Shree Ram Mandir Marg, Mumbai, 400004 GSTIN/UIN : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27			

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	SS SMLS PIPE	73041110	526.400 kgs	335.00	kgs	1,76,344.00
						Output CGST 9 % 15,870.96
						Output SGST 9 % 15,870.96
						ROUND OFF 0.00
			Total			₹ 2,08,086.00

Amount Chargeable (in words) **INR Two Lakh Eight Thousand Eighty Six Only**

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	1,76,344.00	9%	15,870.96	9%	15,870.96	31,741.92
Total	1,76,344.00		15,870.96		15,870.96	31,741.92

Tax Amount (in words) : **INR Thirty One Thousand Seven Hundred Forty One and Ninety Two paise Only**
 Company's Bank Details
 Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code: SCBL0036047

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

for Numet Alloys
 Authorised Signatory

This is a Computer Generated Invoice

Guisher
 31/1/25

[Signature]



IMPORTERS & STOCKISTS OF :
S.S. Pipe & Tubes,
Butt Weld Pipe Fittings
& Forged Flanges,
Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
1st Parsiwada, V.P. Road, Girgaon, Mumbai - 400 004.
+ 91 22 49684792 • + 91 22 67496208
info@numetalloys.com • www.numetalloys.com



Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice



IRN : e2f85d5a4360664c3d3ad83ee7eb65c0807a5f6b7e-
2b562cb464da9b97be0def
Ack No. : 122317251143228
Ack Date : 29-Jun-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27		Invoice No. NA/12/2023-24	e-Way Bill No.	Dated 29-Jun-23
Consignee (Ship to) Evershine Steel 16, Plot- 102, Floor-1, Pravin House, Shree Ram Mandir Marg, Mumbai, 400004 GSTIN/UIN : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27		Delivery Note NA/11/2023-24	Reference No. & Date. NA/12/2023-24 dt. 29-Jun-23	Mode/Terms of Payment IMMEDIATE
Buyer (Bill to) Evershine Steel 16, Plot- 102, Floor-1, Pravin House, Shree Ram Mandir Marg, Mumbai, 400004 GSTIN/UIN : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27		Buyer's Order No. VERBAL	Dispatched through SELF HANDCART	Other References
		Dispatch Doc No.	Bill of Lading/LR-RR No. DT-29-JUNE-23 dt. 29-Jun-23	Dated 29-Jun-23
		Dispatched through	Terms of Delivery PARTY ARRANGE BY HANDCRAFT	Delivery Note Date 29-Jun-23
		Bill of Lading/LR-RR No.	Destination MUMBAI	Motor Vehicle No. SELF HAND CART

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	SS SEAMLESS PIPE 73042990 MTR	73041110	49.170 MTR	6,000.00	MTR	2,95,020.00
						Output CGST 9 % 26,551.80
						Output SGST 9 % 26,551.80
						ROUND OFF 0.40
Total			49.170 MTR			₹ 3,48,124.00

Amount Chargeable (in words) INR Three Lakh Forty Eight Thousand One Hundred Twenty Four Only

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	2,95,020.00	9%	26,551.80	9%	26,551.80	53,103.60
Total	2,95,020.00		26,551.80		26,551.80	53,103.60

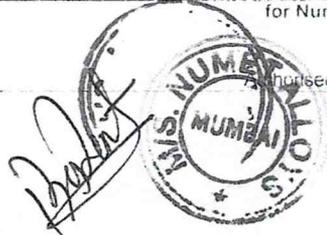
Tax Amount (in words) : INR Fifty Three Thousand One Hundred Three and Sixty paise Only
Company's Bank Details
Bank Name : Standard Chartered Bank
A/c No. : 22405405649
Branch & IFS Code: SCBL0036047

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

for Numet Alloys
Authorized Signatory

This is a Computer Generated Invoice

Handwritten signature and date: 29/6/23





IMPORTERS & STOCKISTS OF :

S.S. Pipe & Tubes,
Butt Weld Pipe Fittings
& Forged Flanges,
Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
+ 91 22 49684792 • + 91 22 67496208
info@numetalloys.com • www.numetalloys.com



Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice



IRN : f7f24b4dd1efea348b5aea907d16dab4f921bd3b97-e4f2ffb2207a6b83522426
Ack No. : 122317251707053
Ack Date : 29-Jun-23

Numet Alloys
1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon
Mumbai
GSTIN/UIN: 27AARFN6816E1ZY
State Name : Maharashtra, Code : 27

Consignee (Ship to)
Evershine Steel
16, Plot- 102, Floor-1, Pravin House, Shree Ram
Mandir Marg, Mumbai,400004
GSTIN/UIN : 27BMYPV3582K1ZU
State Name : Maharashtra, Code : 27

Buyer (Bill to)
Evershine Steel
16, Plot- 102, Floor-1, Pravin House, Shree Ram
Mandir Marg, Mumbai,400004
GSTIN/UIN : 27BMYPV3582K1ZU
State Name : Maharashtra, Code : 27

Invoice No.	e-Way Bill No.	Dated
NA/13/2023-24	291611881975	29-Jun-23
Delivery Note		Mode/Terms of Payment
NA/13/2023-24		IMMEDIATE
Reference No. & Date.		Other References
NA/13/2023-24 dt. 29-Jun-23		
Buyer's Order No.		Dated
VERBAL		29-Jun-23
Dispatch Doc No.		Delivery Note Date
		29-Jun-23
Dispatched through		Destination
VECHILE		KALAMBOLI
Bill of Lading/LR RR No		Motor Vehicle No
DT-29-JUNE-23 dt. 29-Jun-23		MH46BB6218
Terms of Delivery	DELIVERY FROM OUR KALAMBOLI WAREHOUSE ONLY TRANSPORTAION UNDER THIS INVOICE BY BUYER	

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S S Pipe	73041110	3,353.000 kgs	333.00	kgs	11,16,549.00
						Output CGST 9% 1,00,489.41
						Output SGST 9% 1,00,489.41
						ROUND OFF 0.18
						Total 3,353.000 kgs ₹ 13,17,528.00

Amount Chargeable (in words) **INR Thirteen Lakh Seventeen Thousand Five Hundred Twenty Eight Only**

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	11,16,549.00	9%	1,00,489.41	9%	1,00,489.41	2,00,978.82
Total	11,16,549.00		1,00,489.41		1,00,489.41	2,00,978.82

Tax Amount (in words) : **INR Two Lakh Nine Hundred Seventy Eight and Eighty Two paise Only**

Company's Bank Details
Bank Name : Standard Chartered Bank
A/C No. : 22405405649
Branch & IFS Code: SCBL0036047

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

Authorized Signatory
[Signature]
for Numet Alloys



This is a Computer Generated Invoice

[Handwritten signature]
01/11/23

e-Way Bill



1. E-WAY BILL Details

eWay Bill No: 2916 1188 1975

Generated Date: 29/06/2023 07:50 PM

Generated By: 27AAR FN681 6E1ZY

Valid Upto: 30/06/2023

Mode: Road

Approx Distance: 45km

Type: Outward - Supply

Document Details: Tax Invoice - NA/13/2023-24 - Transaction type: Regular
29/06/2023

2. Address Details

From

To

GSTIN : 27AAR FN681 6E1ZY
NUMET ALLOYS
MAHARASHTRAGSTIN : 27BMY PV358 2K1ZU
Evershine Steel
MAHARASHTRA

:: Dispatch From ::

PLOT NO 1423 ROAD 26 VILLAGE KHEDUK PADA KALAMBOLI
MAHARASHTRA

:: Ship To ::

Pravin House 16, Plot-102
Floor-1 Shree Ram Mandir Marg
Mumbai, MAHARASHTRA-400004

KALAMBOLI MAHARASHTRA-410218

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
73041110	SS PIPE & SS PIPE	3353.00	1116549.00	9.000+9.000+NE+0.000+0.000

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
1116549.00	100489.41	100489.41	0.00	0.00	0.00	99.18	1317627.00

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : & 29/06/2023

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	MH46BB6218	KALAMBOLI	29/06/2023 07:50 PM	27AARFN6816E1ZY		



291611881975

31/1/25

IMPORTERS & STOCKISTS OF :
 S.S. Pipe & Tubes,
 Butt Welded Fittings
 & Forged Flanges,
 Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
 1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
 + 91 22 49684792 • + 91 22 67496208
 info@numetalloys.com • www.numetalloys.com



Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice



IRN : edbe1c8840136d34892e4fdbbe8cc9a5b77e52f1e7-06b07ac7e83095e132cccd
 Ack No. : 122317925638805
 Ack Date : 25-Aug-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27 Designee (Ship to)		Invoice No. NA/42/2023-24 e-Way Bill No. NA/42/2023-24 Dated 25-Aug-23
Evershine Steel 16, Plot- 102, Floor-1, Pravin House, Shree Ram Mandir Marg, Mumbai, 400004 GSTIN/UIN : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27 Buyer (Bill to)		Delivery Note Reference No. & Date. NA/42/2023-24 dt. 25-Aug-23 Buyer's Order No. VERBAL Dated 25-Aug-23
Evershine Steel 16, Plot- 102, Floor-1, Pravin House, Shree Ram Mandir Marg, Mumbai, 400004 GSTIN/UIN : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27		Mode/Terms of Payment Other References Delivery Note Date Dispatched through Destination Terms of Delivery
		IMMEDIATELY 25-Aug-23 MUMBAI

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S.S SEAMLESS PIPE-73044100	73044100	2,975.000 kgs	351.00	kgs	10,44,225.00
					9 %	93,980.25
					9 %	93,980.25
						0.50
						ROUND OFF
						Total 2,975.000 kgs ₹ 12,32,186.00

Part 20/8/23

Amount Chargeable (in words) **INR Twelve Lakh Thirty Two Thousand One Hundred Eighty Six Only** E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73044100	10,44,225.00	9%	93,980.25	9%	93,980.25	1,87,960.50
Total	10,44,225.00		93,980.25		93,980.25	1,87,960.50

Tax Amount (in words) : **INR One Lakh Eighty Seven Thousand Nine Hundred Sixty and Fifty paise Only**
 Company's Bank Details
 Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code: SCBL0036047

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

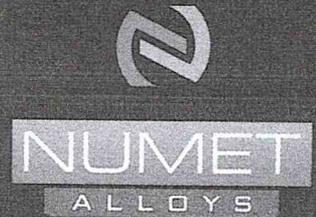
Authorized Signatory

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8/11/23

IMPORTERS & STOCKISTS OF :
 S.S. Pipes & Tubes,
 Butt Welded Pipe Fittings
 & Forged Flanges,
 Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
 1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
 + 91 22 49684792 • + 91 22 67496208
 info@numetalloys.com • www.numetalloys.com



Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice



IRN : b574ebe18eb1e07327fbda6f0a7487784c03275e56-7418e2bd4c2754b02d222f
 Ack No. : 122317956256863
 Ack Date : 28-Aug-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Invoice No. NA/43/2023-24 e-Way Bill No. NA/43/2023-24 Dated 28-Aug-23
	Delivery Note NA/43/2023-24 Mode/Terms of Payment IMMEDIATELY Reference No. & Date. NA/43/2023-24 dt. 28-Aug-23 Other References
Consignee (Ship to) Evershine Steel 16, Plot- 102, Floor-1, Pravin House, Shree Ram Mandir Marg, Mumbai, 400004 GSTIN/UIN : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27	Buyer's Order No. VERBAL Dated 28-Aug-23 Dispatch Doc No. NA/43/2023-24 Delivery Note Date 28-Aug-23
Buyer (Bill to) Evershine Steel 16, Plot- 102, Floor-1, Pravin House, Shree Ram Mandir Marg, Mumbai, 400004 GSTIN/UIN : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27	Dispatched through HANDCART Destination MUMBAI Terms of Delivery

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S.S SEAMLESS PIPE-73044100	73044100	1,853.000 kgs	351.00	kgs	6,50,403.00
					9 %	58,536.27
					9 %	58,536.27
						0.46
						ROUND OFF
						Total
			1,853.000 kgs			₹ 7,67,476.00

paid
 28/8/23

Amount Chargeable (in words) **INR Seven Lakh Sixty Seven Thousand Four Hundred Seventy Six Only** E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73044100	6,50,403.00	9%	58,536.27	9%	58,536.27	1,17,072.54
Total	6,50,403.00		58,536.27		58,536.27	1,17,072.54

Tax Amount (in words) : **INR One Lakh Seventeen Thousand Seventy Two and Fifty Four paise Only**

Company's Bank Details
 Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code: SCBL0036047

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

Sanjay
 for Numet Alloys
 Authorised Signatory

This is a Computer Generated Invoice
Sanjay
 31/1/23

IMPORTERS & STOCKISTS OF :
 S.S. Pipe & Tubes,
 Butt Welded Fittings
 & Forged Flanges,
 Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
 1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
 + 91 22 49684792 • + 91 22 67496208
 info@numetalloys.com • www.numetalloys.com



Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice



IRN : 4dd3a168add8285e44d54d23c429ea3067e776fe3-a21605d07f584885989f219
 Ack No. : 122318016181338
 Ack Date : 1-Sep-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai STIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27		Invoice No. NA/47/2023-24 Delivery Note NA/47/2023-24 Reference No. & Date. NA/47/2023-24 dt. 1-Sep-23 Buyer's Order No. VERBAL Dispatch Doc No.	e-Way Bill No. Dated 1-Sep-23 Mode/Terms of Payment IMMEDIATELY Other References Dated 1-Sep-23 Delivery Note Date 1-Sep-23 Destination MUMBAI Motor Vehicle No. dt. 1-Sep-23 Terms of Delivery
Consignee (Ship to) Evershine Steel 16, Plot- 102, Floor-1, Pravin House, Shree Ram Mandir Marg, Mumbai, 400004 GSTIN/UIN : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27			
Buyer (Bill to) Evershine Steel 16, Plot- 102, Floor-1, Pravin House, Shree Ram Mandir Marg, Mumbai, 400004 GSTIN/UIN : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27			

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S.S SEAMLESS PIPE 73041110	73041110	2,450.000 kgs	308.00	kgs	7,54,600.00
					9 %	67,914.00
					9 %	67,914.00
Total			2,450.000 kgs			₹ 8,90,428.00

Handwritten: Paid 29/9/23

Amount Chargeable (in words) **INR Eight Lakh Ninety Thousand Four Hundred Twenty Eight Only** E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	7,54,600.00	9%	67,914.00	9%	67,914.00	1,35,828.00
Total	7,54,600.00		67,914.00		67,914.00	1,35,828.00

Tax Amount (in words) : **INR One Lakh Thirty Five Thousand Eight Hundred Twenty Eight Only**

Company's Bank Details
 Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code: SCBL0036047

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

Handwritten Signature: Sonali

This is a Computer Generated Invoice

Handwritten: 3/11/23



NUMET
ALLOYS

IMPORTERS & STOCKISTS OF :
S.S. Pipe & Tubes,
Butt Weld Fittings
& Forged Flanges,
Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
+ 91 22 49684792 • + 91 22 67496208
info@numetalloys.com • www.numetalloys.com

Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice



IRN : 3fa30cb652416133ebf663320937a6ee032396e5c0-24d4639c7e9eddb38a41ad
Ack No. : 122318238821070
Ack Date : 18-Sep-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27		Invoice No. NA/55/2023-24	Dated 18-Sep-23
Consignee (Ship to) Evershine Steel 16, Plot- 102, Floor-1, Pravin House, Shree Ram Mandir Marg, Mumbai, 400004 GSTIN/UIN : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27		Delivery Note	Mode/Terms of Payment IMMEDIATELY
Buyer (Bill to) Evershine Steel 16, Plot- 102, Floor-1, Pravin House, Shree Ram Mandir Marg, Mumbai, 400004 GSTIN/UIN : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27		Reference No. & Date. NA/55/2023-24 dt. 18-Sep-23	Other References
		Buyer's Order No.	Dated
		Dispatch Doc No.	Delivery Note Date
		Dispatched through HAND CART	Destination MUMBAI
		Terms of Delivery	

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S.S SEAMLESS PIPE-73044100	73044100	2,961.000 kgs	355.00	kgs	10,51,155.00
					9 %	94,603.95
					9 %	94,603.95
						0.10
						ROUND OFF
						Total
			2,961.000 kgs			₹ 12,40,363.00

Amount Chargeable (in words) **INR Twelve Lakh Forty Thousand Three Hundred Sixty Three Only** E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73044100	10,51,155.00	9%	94,603.95	9%	94,603.95	1,89,207.90
Total	10,51,155.00		94,603.95		94,603.95	1,89,207.90

Tax Amount (in words) : **INR One Lakh Eighty Nine Thousand Two Hundred Seven and Ninety paise Only**

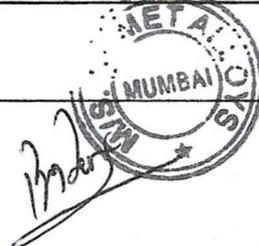
Company's Bank Details
Bank Name : Standard Chartered Bank
A/c No. : 22405405649
Branch & IFS Code: SCBL0036047

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

for Numet Alloys
Authorized Signatory

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31/1/25



**IMPORTERS & STOCKISTS OF :**

S.S. Pipes & Tubes,
Butt Weld Pipe Fittings
& Forged Flanges,
Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
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info@numetalloys.com • www.numetalloys.com

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Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice



IRN : 87e590fc4bf59537e61b8775a7755d472eafd9e683-
e6e899e503e4610aeedba1
Ack No. : 122318238617990
Ack Date : 18-Sep-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UID: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27		Invoice No. NA/54/2023-24	Dated 18-Sep-23
Consignee (Ship to) Evershine Steel 16, Plot- 102, Floor-1, Pravin House, Shree Ram Mandir Marg, Mumbai, 400004 GSTIN/UID : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27		Delivery Note	Mode/Terms of Payment IMMEDIATELY
Buyer (Bill to) Evershine Steel 16, Plot- 102, Floor-1, Pravin House, Shree Ram Mandir Marg, Mumbai, 400004 GSTIN/UID : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27		Reference No. & Date. NA/54/2023-24 dt. 18-Sep-23	Other References
		Buyer's Order No.	Dated
		Dispatch Doc No.	Delivery Note Date
		Dispatched through HAND CART	Destination MUMBAI
		Terms of Delivery	

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S.S SEAMLESS PIPE 73041110	73041110	1,865.000 kgs	348.00	kgs	6,49,020.00
					9 %	58,411.80
					9 %	58,411.80
						0.40
						ROUND OFF
						Total
			1,865.000 kgs			₹ 7,65,844.00

Amount Chargeable (in words)

INR Seven Lakh Sixty Five Thousand Eight Hundred Forty Four Only

E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	6,49,020.00	9%	58,411.80	9%	58,411.80	1,16,823.60
Total	6,49,020.00		58,411.80		58,411.80	1,16,823.60

Tax Amount (in words) : **INR One Lakh Sixteen Thousand Eight Hundred Twenty Three and Sixty paise Only**

Company's Bank Details

Bank Name : **Standard Chartered Bank**A/c No. : **22405405649**Branch & IFS Code: **SCBL0036047**

Declaration

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

for Numet Alloys

Authorised Signatory

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31/9/21
31/1/25



IMPORTERS & STOCKISTS OF :
 S.S. Pipe & Tubes,
 Butt Welded Pipe Fittings
 & Forged Flanges,
 Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
 1st Parsiwada, V.P Road, Girgaon, Mumbai - 400 004.
 + 91 22 49684792 • + 91 22 67496208
 info@numetalloys.com • www.numetalloys.com

NUMET
 ALLOYS

Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice



IRN : 2f81331da2228447fd14872e1decf8c95267273ebf4-7e3d386741b5449873f79
 Ack No. : 122318238082051
 Ack Date : 18-Sep-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27 <hr/> Consignee (Ship to) Evershine Steel PLOT NO 1858 STEEL MARKET KALAMBOLI 410218 GSTIN/UIN : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27 <hr/> Buyer (Bill to) Evershine Steel 16, Plot- 102, Floor-1, Pravin House, Shree Ram Mandir Marg, Mumbai, 400004 GSTIN/UIN : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27	Invoice No.	e-Way Bill No.	Dated	
	NA/53/2023-24	251648848488	18-Sep-23	
	Delivery Note	Mode/Terms of Payment		
	IMMEDIATELY			
	Reference No. & Date.	Other References		
	NA/53/2023-24 dt. 18-Sep-23			
	Buyer's Order No.	Dated		
	Dispatch Doc No.			Delivery Note Date
	Dispatched through			Destination
	LORRY			PLOT NO.1858 STEEL MARKET KALAMBOLI
Bill of Lading/LR-RR No.	Motor Vehicle No.		MH04GC1716	
Terms of Delivery				

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S S SMLS PIPE (73041110)	73041110	6,227.000 kgs	355.00	kgs	22,10,585.00
					9 %	1,98,952.65
					9 %	1,98,952.65
	Less :					ROUND OFF (-)0.30
Total						₹ 26,08,490.00

Amount Chargeable (in words) **INR Twenty Six Lakh Eight Thousand Four Hundred Ninety Only** E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	22,10,585.00	9%	1,98,952.65	9%	1,98,952.65	3,97,905.30
Total			1,98,952.65		1,98,952.65	3,97,905.30

Tax Amount (in words) : **INR Three Lakh Ninety Seven Thousand Nine Hundred Five and Thirty paise Only**
 Company's Bank Details
 Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code: SCBL0036047

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

for Numet Alloys
 Authorised Signatory



This is a Computer Generated Invoice

Handwritten notes:
 31/1/25
 31/1/25

e-Way Bill

e-Way Bill

Doc No.: Tax Invoice - NA/53/2023-24
Date : 18-Sep-23

IRN : 2f81331da2228447fd14872e1decf8c95267273ebf47e3d386741b5449873f79
Ack No.: 122318238082051
Ack Date: 18-Sep-23



1. e-Way Bill Details

e-Way Bill No.: 251648848488 Mode : 1 - Road Generated Date: 18-Sep-23 5:24 F
Generated By: 27AARFN6816E1ZY Approx Distance: 10 KM Valid Upto : 19-Sep-23 5:24 F
Supply Type: Outward-Supply Transaction Type: Combination of 2 and 3

2. Address Details

From	To
Numet Alloys	Evershine Steel
GSTIN : 27AARFN6816E1ZY	GSTIN : 27BMYPV3582K1ZU
Maharashtra	Maharashtra
Dispatch From	Ship To
PLOT NO 1423 STEEL MARKET KALAMBOLI KALAMBOLI Maharashtra 410218	PLOT NO 1858 STEEL MARKET, KALAMBOLI 410218 KALAMBOLI Maharashtra 410218

3. Goods Details

HSN Code	Product Name & Desc	Quantity	Taxable Amt	Tax Rat (C+S)
73041110	S S SMLS PIPE (73041110) & S S SMLS PIPE (73041110)	6,227 KGS	22,10,585.00	9+9

Tot. Taxable Amt : 22,10,585.00 Other Amt : (-)0.30 Total Inv Amt : 26,08,490.00
CGST Amt : 1,98,952.65 SGST Amt : 1,98,952.65

4. Transportation Details

Transporter ID :
Name : Doc No. :
Date :

5. Vehicle Details

Vehicle No. : MH04GC1716 From : KALAMBOLI CEWB No.:

Handwritten signature and date: 31/11/23



IMPORTERS & STOCKISTS OF :
 S.S. Pipe Tubes,
 Butt Welded Fittings
 & Forged Flanges,
 Ferrous & Non Ferrous Metals

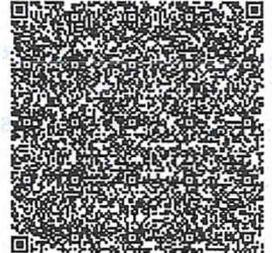
Plot-21, Office No. 2, 1st Floor, Manipar House,
 1st Parsiwada, V.P Road, Girgaon, Mumbai - 400 004.
 + 91 22 49684792 • + 91 22 67496208
 info@numetalloys.com • www.numetalloys.com

NUMET
 ALLOYS

Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice



IRN : 884194bb158470cf5e0c0296031773dee1eb480-3c22a22851a8dd655316470
 Ack No. : 122318368975694
 Ack Date : 29-Sep-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27		Invoice No. NA/64/2023-24 e-Way Bill No. 201653938175 Dated 29-Sep-23
Evershine Steel 16, Plot- 102, Floor-1, Pravin House, Shree Ram Mandir Marg, Mumbai, 400004 GSTIN/UIN : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27		Delivery Note NA/64/2023-24 Mode/Terms of Payment IMMDETILEY
Consignee (Ship to) Evershine Steel 16, Plot- 102, Floor-1, Pravin House, Shree Ram Mandir Marg, Mumbai, 400004 GSTIN/UIN : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27		Reference No. & Date. NA/64/2023-24 dt. 29-Sep-23 Other References
Buyer (Bill to) Evershine Steel 16, Plot- 102, Floor-1, Pravin House, Shree Ram Mandir Marg, Mumbai, 400004 GSTIN/UIN : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27		Buyer's Order No. VERBAL Dated 29-Sep-23
		Dispatch Doc No. 29-Sep-23
		Dispatched through VEHICLE Destination KALAMBOLI
		Bill of Lading/LR-RR No. DT 29.09.2023 dt. 29-Sep-23 Motor Vehicle No. MH01DR0642
Terms of Delivery DELIVERY FROM OUR KALAMBOLI WAREHOUSE ONLY TRANSPORTATION UNDER THIS INVOICE BY BUYER		

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S S Pipe 73041110	73041110	7,005.000 kgs	353.00	kgs	24,72,765.00
					9 %	2,22,548.85
					9 %	2,22,548.85
						ROUND OFF 0.30
						Total 7,005.000 kgs ₹ 29,17,863.00

Amount Chargeable (in words) **INR Twenty Nine Lakh Seventeen Thousand Eight Hundred Sixty Three Only** E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	24,72,765.00	9%	2,22,548.85	9%	2,22,548.85	4,45,097.70
Total	24,72,765.00		2,22,548.85		2,22,548.85	4,45,097.70

Tax Amount (in words) : **INR Four Lakh Forty Five Thousand Ninety Seven and Seventy paise Only**

Company's Bank Details
 Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code: SCBL0036047

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

for Numet Alloys
 Authorised Signatory

This is a Computer Generated Invoice

Handwritten notes:
 07/10/21
 31/11/25



e-Way Bill

e-Way Bill

Doc No.: Tax Invoice - NA/64/2023-24
Date : 29-Sep-23



IRN : 884194bb158470cf5e0c0296031773dee1eb4803c22a22851a8dd655316470
Ack No.: 122318368975694
Ack Date: 29-Sep-23

1. e-Way Bill Details

e-Way Bill No.: 201653938175 Mode : 1 - Road Generated Date: 29-Sep-23 6:46 PM
Generated By: 27AARFN6816E1ZY Approx Distance: 1 KM Valid Upto : 30-Sep-23 11:59 PM
Supply Type: Outward-Supply Transaction Type: Bill From - Dispatch From

2. Address Details**From**

Numet Alloys
GSTIN : 27AARFN6816E1ZY
Maharashtra

Dispatch From

PLOT NO 1423 STEEL MARKET KALAMBOLI
KALAMBOLI Maharashtra 400004

To

Evershine Steel
GSTIN : 27BMYPV3582K1ZU
Maharashtra

Ship To

16, Plot- 102, Floor-1, Pravin House, Shree Ram
Mandir Marg, Mumbai, 400004
MUMBAI Maharashtra 400004

3. Goods Details

HSN Code	Product Name & Desc	Quantity	Taxable Amt	Tax Rate (C+S)
73041110	S S Pipe 730411110 & S S PIPE	7,005 KGS	24,72,765.00	9+9

Tot. Taxable Amt : 24,72,765.00 Other Amt : 0.30
CGST Amt : 2,22,548.85 SGST Amt : 2,22,548.85

Total Inv Amt : 29,17,863.0

4. Transportation Details

Transporter ID :
Name :

Doc No. : DT 29.09.2023
Date : 29-Sep-23

5. Vehicle Details

Vehicle No. : MH01DR0642 From : KALAMBOLI

CEWB No.:

Handwritten:
31/1/25



IMPORTERS & STOCKISTS OF :
 S.S. Pipes & Tubes,
 Butt Pipe Fittings
 & Forged Flanges,
 Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
 1st Parsiwada, V.P. Road, Girgaon, Mumbai - 400 004.
 + 91 22 49684792 • + 91 22 67496208
 info@numetalloys.com • www.numetalloys.com

NUMET
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Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice



IRN : 3f786d6ddbaaf45fea29a62c8ef65b10ddb2a5ca6-a238e108a4717afbf8e65a
 Ack No. : 122318369140958
 Ack Date : 29-Sep-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Invoice No. NA/65/2023-24 e-Way Bill No. 261653943458 Dated 29-Sep-23
	Delivery Note NA/65/2023-24 Reference No. & Date. NA/65/2023-24 dt. 29-Sep-23 Buyer's Order No. VERBAL Dispatch Doc No.
Consignee (Ship to) Evershine Steel 16, Plot- 102, Floor-1, Pravin House, Shree Ram Mandir Marg, Mumbai, 400004 GSTIN/UIN : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27	Dispatched through VEHICLE Bill of Lading/LR-RR No. DT 29.09.2023 dt. 29-Sep-23 Terms of Delivery DELIVERY FROM OUR KALAMBOLI WAREHOUSE ONLY TRANSPORTATION UNDER THIS INVOICE BY BUYER
Buyer (Bill to) Evershine Steel 16, Plot- 102, Floor-1, Pravin House, Shree Ram Mandir Marg, Mumbai, 400004 GSTIN/UIN : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27	

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S S Pipe 73041110	73041110	6,810.000 kgs	353.00	kgs	24,03,930.00
					9 %	2,16,353.70
					9 %	2,16,353.70
	Less :					ROUND OFF (-)0.40
	Total		6,810.000 kgs			₹ 28,36,637.00

Amount Chargeable (in words) **INR Twenty Eight Lakh Thirty Six Thousand Six Hundred Thirty Seven Only** E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	24,03,930.00	9%	2,16,353.70	9%	2,16,353.70	4,32,707.40
Total	24,03,930.00		2,16,353.70		2,16,353.70	4,32,707.40

Tax Amount (in words) : **INR Four Lakh Thirty Two Thousand Seven Hundred Seven and Forty paise Only**

Company's Bank Details
 Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code: SCBL0036047

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

for Numet Alloys
 MUMBAI
 Authorised Signatory

Sanali

This is a Computer Generated Invoice

Sanali
 31/1/25

e-Way Bill

e-Way Bill

Doc No.: Tax Invoice - NA/65/2023-24
Date : 29-Sep-23

IRN : 3f786d6ddbbaaf45fea29a62c8ef65b10ddb2a5ca6a238e108a4717afbf8e65a
Ack No.: 122318369140958
Ack Date: 29-Sep-23



1. e-Way Bill Details

e-Way Bill No.: 261653943458 Mode : 1 - Road Generated Date: 29-Sep-23 6:53 PM
Generated By: 27AARFN6816E1ZY Approx Distance: 1 KM Valid Upto : 30-Sep-23 11:59 PM
Supply Type: Outward-Supply Transaction Type: Bill From - Dispatch From

2. Address Details

From Numet Alloys GSTIN : 27AARFN6816E1ZY Maharashtra Dispatch From PLOT NO 1423 STEEL MARKET KALAMBOLI KALAMBOLI Maharashtra 400004	To Evershine Steel GSTIN : 27BMYPV3582K1ZU Maharashtra Ship To 16, Plot- 102, Floor-1, Pravin House, Shree Ram Mandir Marg, Mumbai, 400004 MUMBAI Maharashtra 400004
--	---

3. Goods Details

HSN Code	Product Name & Desc	Quantity	Taxable Amt	Tax Rate (C+S)
73041110	S S Pipe 73041110 & S S PIPE	6,810 KGS	24,03,930.00	9+9

Tot. Taxable Amt : 24,03,930.00 Other Amt : (-)0.40 Total Inv Amt : 28,36,637.0
CGST Amt : 2,16,353.70 SGST Amt : 2,16,353.70

4. Transportation Details

Transporter ID :
Name :
Doc No. : DT 29.09.202
Date : 29-Sep-23

5. Vehicle Details

Vehicle No. : MH01EE5508 From : KALAMBOLI CEWB No.:

Handwritten:
31/1/25

e-Way Bill

e-Way Bill

Doc No.: Tax Invoice - NA/107/2023-24
Date : 29-Dec-23

IRN : c3a477c574d7852ee85d0c8eeee8d03bd9af2bcf78ef6369bc85128e634467fc
Ack No.: 122319544860557
Ack Date: 29-Dec-23



1. e-Way Bill Details

e-Way Bill No.: 201696987556 Mode : 1 - Road Generated Date: 29-Dec-23 1:31
Generated By: 27AARFN6816E1ZY Approx Distance: 10 KM Valid Upto : 30-Dec 1:59
Supply Type: Outward-Supply Transaction Type: Combination of 2 and 3

2. Address Details

From	To
Numet Alloys	Evershine Steel
GSTIN : 27AARFN6816E1ZY	GSTIN : 27BMYPV3582K1ZU
Maharashtra	Maharashtra
Dispatch From	Ship To
PLOT NO 1423 STEEL MARKET KALAMBOLI KALAMBOLI Maharashtra 410218	PLOT NO 832 STEEL MARKET, KALAMBOLI 410218 KALAMBOLI Maharashtra 410218

3. Goods Details

HSN Code	Product Name & Desc	Quantity	Taxable Amt	Tax Ra (C+S)
73044100	S.S SEAMLESS PIPE-73044100 & S S SEAMLESS PIPE	9,930 KGS	33,06,690.00	9+9

Tot.Taxable Amt : 33,06,690.00	Other Amt : (-)0.20	Total Inv Amt : 39,01,894.0
CGST Amt : 2,97,602.10	SGST Amt : 2,97,602.10	

4. Transportation Details

Transporter ID :
Name :
Doc No. : DT 29.12.2023
Date : 29-Dec-23

5. Vehicle Details

Vehicle No. : MH04BU0377 From : KALAMBOLI CEWB No.:

Handwritten signature and date: 31/12/23



IMPORTERS & STOCKISTS OF :
 S.S. Pipe Tubes,
 Butt Weld Pipe Fittings
 & Forged Flanges,
 Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
 1st Parsiwada, V.P Road, Girgaon, Mumbai - 400 004.
 + 91 22 49684792 • + 91 22 67496208
 info@numetalloys.com • www.numetalloys.com

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Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice



IRN : ad4784494df9f8d3013562964f98e7fd1938936a652-6ade7736871dc106116eb
 Ack No. : 122319546029552
 Ack Date : 29-Dec-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UID: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27		Invoice No. NA/108/2023-24 e-Way Bill No. 271697026891 Dated 29-Dec-23
Consignee (Ship to) Evershine Steel PLOT NO 832 STEEL MARKET KALAMBOLI 410218 GSTIN/UID : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27		Delivery Note NA/108/2023-24 Mode/Terms of Payment IMMEDIATE Reference No. & Date. NA/108/2023-24 dt. 29-Dec-23 Other References
Buyer (Bill to) Evershine Steel 16, Plot- 102, Floor-1, Pravin House, Shree Ram Mandir Marg, Mumbai, 400004 GSTIN/UID : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27		Buyer's Order No. VERBAL Dated 29-Dec-23 Dispatch Doc No. VERBAL Delivery Note Date 29-Dec-23
		Dispatched through VEHICLE Destination KALAMBOLI Bill of Lading/LR-RR No. dt. 29-Dec-23 Motor Vehicle No. MH11DD0043
Terms of Delivery DELIVERY FROM OUR KALAMBOLI WAREHOUSE ONLY TRANSPORTATION UNDER THIS INVOICE BY BUYER		

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S.S SEAMLESS PIPE-73044100	73044100	2,940.000 kgs	333.00	kgs	9,79,020.00
2	S.S SEAMLESS PIPE-73044100	73044100	3,418.000 kgs	457.00	kgs	15,62,026.00
						25,41,046.00
						Cgst
						Sgst
						ROUND OFF
						9 %
						2,28,694.14
						9 %
						2,28,694.14
						(-).028
Total						₹ 29,98,434.00

15,62,026.00
10/12/24

LESS :

Amount Chargeable (in words) **INR Twenty Nine Lakh Ninety Eight Thousand Four Hundred Thirty Four Only** E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73044100	25,41,046.00	9%	2,28,694.14	9%	2,28,694.14	4,57,388.28
Total	25,41,046.00		2,28,694.14		2,28,694.14	4,57,388.28

Tax Amount (in words) : **INR Four Lakh Fifty Seven Thousand Three Hundred Eighty Eight and Twenty Eight paise Only**

Company's Bank Details
 Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code: SCBL0036047

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

for Numet Alloys


 Authorised Signatory

This is a Computer Generated Invoice

31/12/25

e-Way Bill

e-Way Bill

Doc No.: Tax Invoice - NA/108/2023-24
Date : 29-Dec-23

IRN : ad4784494df9f8d3013562964f98e7fd1938936a6526ade7736871dc106116eb
Ack No.: 122319546029552
Ack Date: 29-Dec-23



1. e-Way Bill Details

e-Way Bill No.: 271697026891 Mode : 1 - Road Generated Date: 29-Dec-23 2:38 P
Generated By: 27AARFN6816E1ZY Approx Distance: 10 KM Valid Upto : 30-Dec-23 1:59 P
Supply Type: Outward-Supply Transaction Type: Combination of 2 and 3

2. Address Details

<p>From Numet Alloys GSTIN : 27AARFN6816E1ZY Maharashtra</p> <p>Dispatch From PLOT NO 1423 STEEL MARKET KALAMBOLI KALAMBOLI Maharashtra 410218</p>	<p>To Evershine Steel GSTIN : 27BMYPV3582K1ZU Maharashtra</p> <p>Ship To PLOT NO 832 STEEL MARKET, KALAMBOLI 410218 KALAMBOLI Maharashtra 410218</p>
--	--

3. Goods Details

HSN Code	Product Name & Desc	Quantity	Taxable Amt	Tax Rate (C+S)
73044100	S.S SEAMLESS PIPE-73044100 & S S SEAMLESS PIPE	2,940 KGS	9,79,020.00	9+9
73044100	S.S SEAMLESS PIPE-73044100 & S S SEAMLESS PIPE	3,418 KGS	15,62,026.00	9+9

Tot. Taxable Amt : 25,41,046.00 Other Amt : (-)0.28 Total Inv Amt : 29,98,434.0
CGST Amt : 2,28,694.14 SGST Amt : 2,28,694.14

4. Transportation Details

Transporter ID : Doc No. :
Name : Date : 29-Dec-23

5. Vehicle Details

Vehicle No. : MH11DD0043 From : KALAMBOLI CEWB No.:

Handwritten:
G-218/21
31/11/25

e-Way Bill

e-Way Bill



Doc No.: Tax Invoice - NA/110/2023-24
Date : 13-Jan-24

IRN : abdf97a6570404d2ba9f12047909e0fc4e798ceed65df344da7218152807455c
Ack No.: 122419749811984
Ack Date: 13-Jan-24

1. e-Way Bill Details

e-Way Bill No.: 231703882523 Mode : 1 - Road
Generated By: 27AARFN6816E1ZY Approx Distance: 10 KM
Supply Type: Outward-Supply Transaction Type: Combination of 2 and 3

Generated Date: 13-Jan-24 11:43 AM
Valid Upto : 14-Jan-24 11 :M

2. Address Details**From**

Numet Alloys
GSTIN : 27AARFN6816E1ZY
Maharashtra

To

Evershine Steel
GSTIN : 27BMYPV3582K1ZU
Maharashtra

Dispatch From

PLOT NO 1423 STEEL MARKET KALAMBOLI
KALAMBOLI Maharashtra 410218

Ship To

PLOT NO 832 STEEL MARKET, KALAMBOLI 410218
KALAMBOLI Maharashtra 410218

3. Goods Details

HSN Code	Product Name & Desc	Quantity	Taxable Amt	Tax Rate (C+S)
73044100	S.S SEAMLESS PIPE-73044100 & S S SEAMLESS PIPE	9,470 KGS	31,72,450.00	9+9

Tot.Taxable Amt : 31,72,450.00 Other Amt :
CGST Amt : 2,85,520.50 SGST Amt : 2,85,520.50

Total Inv Amt : 37,43,491.00

4. Transportation Details

Transporter ID :
Name :

Doc No. :
Date : 13-Jan-24

5. Vehicle Details

Vehicle No. : MH04JU2497 From : KALAMBOLI

CEWB No.:

Omish/21
31/1/25

INOX STEEL (from 1-Apr-2021)
 FLOOR NO. 1 16 PLOT-102 PRAVIN HOUSE
 SHREE RAM MANDIR MARG DURGA DEVI UDYAN
 4TH KUMBHARWADA MUMBAI MAHARASHTRA

Numet Alloys
 Ledger Account

1-Apr-23 to 31-Mar-25

Date	Particulars	Vch Type	Vch No.	Debit	Credit
16-Oct-23	By GST PURCHASE	Purchase	170		28,16,424.00
	By GST PURCHASE	Purchase	171		34,00,524.00
	To Axis Bank	Payment	376	25,00,000.00	
19-Oct-23	To Axis Bank	Payment	384	9,48,348.00	
27-Oct-23	To Axis Bank	Payment	398	10,00,000.00	
31-Oct-23	To TDS Payable U/s 194Q	Journal	27	1,216.95	
18-Nov-23	By GST PURCHASE	Purchase	234		27,40,642.00
	By GST PURCHASE	Purchase	235		16,26,786.00
30-Nov-23	To TDS Payable U/s 194Q	Journal	28	4,367.43	
13-Dec-23	To Axis Bank	Payment	488	6,66,217.00	
7-Mar-24	To Axis Bank	Payment	663	10,00,000.00	
31-Mar-24	By TCS Receivable	Journal	105		2,816.00
	To Closing Balance			61,20,149.38	1,05,87,192.00
				44,67,042.62	
				1,05,87,192.00	1,05,87,192.00
1-Apr-24	By Opening Balance				44,67,042.62
24-Jul-24	To Axis Bank	Payment	250	4,00,000.00	
31-Aug-24	To Axis Bank	Payment	323	15,00,000.00	
10-Sep-24	To Axis Bank	Payment	334	15,00,000.00	
11-Sep-24	To Axis Bank	Payment	337	40,00,000.00	
8-Nov-24	To Axis Bank	Payment	469	5,00,000.00	
	To Axis Bank	Payment	470	5,00,000.00	
	To Axis Bank	Payment	471	5,00,000.00	
	To Axis Bank	Payment	473	5,00,000.00	
9-Nov-24	To Axis Bank	Payment	475	10,00,000.00	
11-Nov-24	To Axis Bank	Payment	478	10,00,000.00	
13-Nov-24	To Axis Bank	Payment	488	5,00,000.00	
	By Closing Balance			1,19,00,000.00	44,67,042.62
					74,32,957.38
				1,19,00,000.00	1,19,00,000.00

*G. N. S. / 21
31/1/25*

IMPORTERS & STOCKISTS OF :

S.S. Pipe & Tubes,
Butt Weld Pipe Fittings
& Forged Flanges,
Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
+ 91 22 49684792 • + 91 22 67496208
info@numetalloys.com • www.numetalloys.com



NUMET
ALLOYS

Tax Invoice**(ORIGINAL FOR RECIPIENT)****e-Invoice**

IRN : de8d4c8a9192a07b72646553677297c4f703a6c3c2-a2eb645ce08f4ff18a16e9
Ack No. : 122318603986513
Ack Date : 16-Oct-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UID: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Invoice No. NA/74/2023-24 e-Way Bill No. 271662265739 Dated 16-Oct-23
Consignee (Ship to) INOX STEEL 102, PARVEEN HOUSE, 1ST FLOOR, OFFICE NO. 16, 4TH KUMBHARWADA GSTIN/UID : 27ASJPB3999G1ZE State Name : Maharashtra, Code : 27	Delivery Note NA/74/2023-24 Reference No. & Date. NA/74/2023-24 dt. 16-Oct-23 Mode/Terms of Payment IMMEDIATE Other References
Buyer (Bill to) INOX STEEL 102, PARVEEN HOUSE, 1ST FLOOR, OFFICE NO. 16, 4TH KUMBHARWADA GSTIN/UID : 27ASJPB3999G1ZE State Name : Maharashtra, Code : 27	Buyer's Order No. VERBAL Dispatch Doc No. Dated 16-Oct-23 Delivery Note Date 16-Oct-23
	Dispatched through VEHICLE Bill of Lading/LR-RR No. DT 16.10.2023 dt. 16-Oct-23 Destination KALAMBOLI Motor Vehicle No. MH01DR0642
	Terms of Delivery DELIVERY FROM OUR KALAMBOLI WAREHOUSE ONLY TRANSPORTATION UNDER THIS INVOICE BY BUYER

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S S Pipe 73041110	73041110	6,630.000 kgs	360.00	kgs	23,86,800.00
					9 %	2,14,812.00
					9 %	2,14,812.00
	Total		6,630.000 kgs			₹ 28,16,424.00

Amount Chargeable (in words)

INR Twenty Eight Lakh Sixteen Thousand Four Hundred Twenty Four Only**E. & O.E**

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	23,86,800.00	9%	2,14,812.00	9%	2,14,812.00	4,29,624.00
Total	23,86,800.00		2,14,812.00		2,14,812.00	4,29,624.00

Tax Amount (in words) : **INR Four Lakh Twenty Nine Thousand Six Hundred Twenty Four Only**

Company's Bank Details

Bank Name : **Standard Chartered Bank**
A/c No. : **22405405649**
Branch & IFS Code: **SCBL0036047**

Declaration

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

Sanoli



This is a Computer Generated Invoice

Ganesh
31/1/25

e-Way Bill

e-Way Bill

Doc No.: Tax Invoice - NA/74/2023-24
Date : 16-Oct-23



IRN : de8d4c8a9192a07b72646553677297c4f703a6c3c2a2eb645ce08f4ff18a16e9
Ack No.: 122318603986513
Ack Date: 16-Oct-23

1. e-Way Bill Details

e-Way Bill No.: 271662265739 Mode : 1 - Road Generated Date: 16-Oct-23 5:40 I
Generated By: 27AARFN6816E1ZY Approx Distance: 45 KM Valid Upto : 17-Oct-23 11:59 F
Supply Type: Outward-Supply Transaction Type: Bill From - Dispatch From

2. Address Details

From Numet Alloys GSTIN : 27AARFN6816E1ZY Maharashtra Dispatch From PLOT NO 1423 STEEL MARKET KALAMBOLI KALAMBOLI Maharashtra 410218	To INOX STEEL GSTIN : 27ASJPB3999G1ZE Maharashtra Ship To 102, PARVEEN HOUSE, 1ST FLOOR, OFFICE NO.16, 4TH KUMBHARWADA MUMBAI Maharashtra 400004
--	---

3. Goods Details

HSN Code	Product Name & Desc	Quantity	Taxable Amt	Tax R: (C+S)
73041110	S S Pipe 73041110 & S S PIPE	6,630 KGS	23,86,800.00	9+9

Tot.Taxable Amt : 23,86,800.00 Other Amt : Total Inv Amt : 28,16,424
CGST Amt : 2,14,812.00 SGST Amt : 2,14,812.00

4. Transportation Details

Transporter ID : Doc No. : DT 16.10.2
Name : Date : 16-Oct-23

5. Vehicle Details

Vehicle No. : MH01DR0642 From : KALAMBOLI CEWB No.:

Handwritten notes:
G-28/4
31/10/23



IMPORTERS & STOCKISTS OF :
 S.S. Pipes & Tubes,
 Butt Pipe Fittings
 & Forged Flanges,
 Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
 1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
 + 91 22 49684792 • + 91 22 67496208
 info@numetalloys.com • www.numetalloys.com

NUMET
 ALLOYS

Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice



IRN : 8305be6386210388344eaa0030aa85f716d78919ea-e1743e9b05697d63431321
 Ack No. : 122318603680026
 Ack Date : 16-Oct-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27		Invoice No. e-Way Bill No. Dated NA/73/2023-24 211662254656 16-Oct-23
Consignee (Ship to) INOX STEEL 102, PARVEEN HOUSE, 1ST FLOOR, OFFICE NO.16, 4TH KUMBHARWADA GSTIN/UIN : 27ASJPB3999G1ZE State Name : Maharashtra, Code : 27		Delivery Note Mode/Terms of Payment NA/73/2023-24 IMMEDIATE
Buyer (Bill to) INOX STEEL 102, PARVEEN HOUSE, 1ST FLOOR, OFFICE NO.16, 4TH KUMBHARWADA GSTIN/UIN : 27ASJPB3999G1ZE State Name : Maharashtra, Code : 27		Reference No. & Date. Other References NA/73/2023-24 dt. 16-Oct-23
		Buyer's Order No. Dated VERBAL 16-Oct-23
		Dispatch Doc No. Delivery Note Date 16-Oct-23
		Dispatched through Destination VEHICLE KALAMBOLI
		Bill of Lading/LR-RR No. Motor Vehicle No. DT 16.10.2023 dt. 16-Oct-23 MH01EE5508
		Terms of Delivery DELIVERY FROM OUR KALAMBOLI WAREHOUSE ONLY TRANSPORTATION UNDER THIS INVOICE BY BUYER

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S S Pipe 73041110	73041110	8,005.000 kgs	360.00	kgs	28,81,800.00
					9 %	2,59,362.00
					9 %	2,59,362.00
	Total		8,005.000 kgs			₹ 34,00,524.00

Amount Chargeable (in words) **INR Thirty Four Lakh Five Hundred Twenty Four Only** E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	28,81,800.00	9%	2,59,362.00	9%	2,59,362.00	5,18,724.00
Total	28,81,800.00		2,59,362.00		2,59,362.00	5,18,724.00

Tax Amount (in words) : **INR Five Lakh Eighteen Thousand Seven Hundred Twenty Four Only**

Company's Bank Details
 Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code: SCBL0036047

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

for Numet Alloys
 Authorised Signatory

This is a Computer Generated Invoice

Handwritten signature and date: 31/10/23

e-Way Bill

e-Way Bill

Doc No.: Tax Invoice - NA/73/2023-24
Date : 16-Oct-23

IRN : 8305be6386210388344eaa0030aa85f716d78919eae1743e9b05697d63431321
Ack No.: 122318603680026
Ack Date: 16-Oct-23

**1. e-Way Bill Details**

e-Way Bill No.: 211662254656 Mode : 1 - Road Generated Date: 16-Oct-23 5:28 F
Generated By: 27AARFN6816E1ZY Approx Distance: 45 KM Valid Upto : 17-Oct-23 11:59 F
Supply Type: Outward-Supply Transaction Type: Bill From - Dispatch From

2. Address Details**From**

Numet Alloys
GSTIN : 27AARFN6816E1ZY
Maharashtra

Dispatch From

PLOT NO 1423 STEEL MARKET KALAMBOLI
KALAMBOLI Maharashtra 410218

To

INOX STEEL
GSTIN : 27ASJPB3999G1ZE
Maharashtra

Ship To

102, PARVEEN HOUSE, 1ST FLOOR, OFFICE NO.16,
4TH KUMBHARWADA
MUMBAI Maharashtra 400004

3. Goods Details

HSN Code	Product Name & Desc	Quantity	Taxable Amt	Tax Ra (C+S)
73041110	S S Pipe 73041110 & S S PIPE	8,005 KGS	28,81,800.00	9+9

Tot.Taxable Amt : 28,81,800.00 Other Amt :
CGST Amt : 2,59,362.00 SGST Amt : 2,59,362.00

Total Inv Amt : 34,00,524.

4. Transportation Details

Transporter ID :
Name :

Doc No. : DT 16.10.20
Date : 16-Oct-23

5. Vehicle Details

Vehicle No. : MH01EE5508 From : KALAMBOLI

CEWB No.:

Handwritten:
C/23/21
31/10/23

IMPORTERS & STOCKISTS OF :

S.S. Pipes, Tubes,
Butt Weld Pipe Fittings
& Forged Flanges,
Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
1st Parsiwada, V.P. Road, Girgaon, Mumbai - 400 004.
+ 91 22 49684792 • + 91 22 67496208

info@numetalloys.com • www.numetalloys.com



NUMET
ALLOYS

Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice



IRN : d4dcbb883c69cd34682d30851e7d7d55a21878f03-

26368972114bbbb8ec3c28f

Ack No. : 122319026472344

Ack Date : 18-Nov-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Invoice No. NA/77/2023-24 e-Way Bill No. 291677791027 Dated 18-Nov-23
Consignee (Ship to) INOX STEEL PLOT NO. 832 STEEL MARKET KALAMBOLI NEW MUMBAI RAIGAD 410218 GSTIN/UIN : 27ASJPB3999G1ZE State Name : Maharashtra, Code : 27	Delivery Note NA/77/2023-24 Mode/Terms of Payment 7 DAYS
Buyer (Bill to) INOX STEEL 102, PARVEEN HOUSE, 1ST FLOOR, OFFICE NO. 16, 4TH KUMBHARWADA GSTIN/UIN : 27ASJPB3999G1ZE State Name : Maharashtra, Code : 27	Reference No. & Date. NA/77/2023-24 dt. 18-Nov-23 Other References
	Buyer's Order No. VARBAL Dated 18-Nov-23
	Dispatch Doc No. 18-Nov-23 Delivery Note Date
	Dispatched through LORRY Destination STEEL MARKET KALAMBOLI
	Bill of Lading/LR-RR No. MH04GC1716 Motor Vehicle No.
	Terms of Delivery

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S.S SEAMLESS PIPE 73041110	73041110	3,706.000 kgs	372.00	kgs	13,78,632.00
					9 %	1,24,076.88
					9 %	1,24,076.88
						0.24
	Total		3,706.000 kgs			₹ 16,26,786.00

Amount Chargeable (in words)

INR Sixteen Lakh Twenty Six Thousand Seven Hundred Eighty Six Only

E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	13,78,632.00	9%	1,24,076.88	9%	1,24,076.88	2,48,153.76
Total	13,78,632.00		1,24,076.88		1,24,076.88	2,48,153.76

Tax Amount (in words) : **INR Two Lakh Forty Eight Thousand One Hundred Fifty Three and Seventy Six paise Only**

Company's Bank Details

Bank Name : **Standard Chartered Bank**

A/c No. : **22405405649**

Branch & IFS Code: **SCBL0036047**

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

Donal
Authorized Signatory
for Numet Alloys

This is a Computer Generated Invoice

Gupta
21/11/25

e-Way Bill

e-Way Bill

Doc No.: Tax Invoice - NA/77/2023-24
Date : 18-Nov-23

IRN : d4dcbb883c69cd34682d30851e7d7d55a21878f0326368972114bbbb8ec3c28f
Ack No.: 122319026472344
Ack Date: 18-Nov-23



1. e-Way Bill Details

e-Way Bill No. : 291677791027 Mode : 1 - Road Generated Date: 18-Nov-23 9:26
Generated By: 27AARFN6816E1ZY Approx Distance: 45 KM Valid Upto : 19-Nov-23 11:59
Supply Type: Outward-Supply Transaction Type: Combination of 2 and 3

2. Address Details

From
Numet Alloys
GSTIN : 27AARFN6816E1ZY
Maharashtra

To
INOX STEEL
GSTIN : 27ASJPB3999G1ZE
Maharashtra

Dispatch From
1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p.
tank, Girgaon, Mumbai
PLOT NO 1423 ROAD 26 VILLAGE KHEDUK PADA KALAMBOLI Maharashtra 410218

Ship To
PLOT NO. 832 STEEL MARKET, KALAMBOLI NEW MUMBAI
RAIGAD, 410218
KALAMBOLI Maharashtra 410218

3. Goods Details

HSN Code	Product Name & Desc	Quantity	Taxable Amt	Tax R (C+S)
73041110	S.S SEAMLESS PIPE 73041110 & S.S SEAMLESS PIPE	3,706 KGS	13,78,632.00	9+S

Tot. Taxable Amt : 13,78,632.00 Other Amt : 0.24 Total Inv Amt : 16,26,786
CGST Amt : 1,24,076.88 SGST Amt : 1,24,076.88

4. Transportation Details

Transporter ID :
Name :
Doc No. :
Date : 18-Nov-23

5. Vehicle Details

Vehicle No. : MH04GC1716 From : PLOT NO 1423 ROAD 26 VILLAGE KHEDUK PADA KALAMBOLI CEWB No.:

Handwritten signature and date: 31/11/23



NUMET
ALLOYS

IMPORTERS & STOCKISTS OF :
S.S. Pipes & Tubes,
Butt Weld Pipe Fittings
& Forged Flanges,
Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
+ 91 22 49684792 • + 91 22 67496208
info@numetalloys.com • www.numetalloys.com

Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice



IRN : e4fc27b883e97792f0a79cb4cd93c1213888a2192a-c4a3c50d5bf8782106c6aa
Ack No. : 122319026452614
Ack Date : 18-Nov-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27		Invoice No. e-Way Bill No. Dated NA/78/2023-24 281677790287 18-Nov-23
Consignee (Ship to) INOX STEEL PLOT NO 832 STEEL MARKET KALAMBOLI ' RAIGAD 410218 GSTIN/UIN : 27ASJPB3999G1ZE State Name : Maharashtra, Code : 27		Delivery Note Mode/Terms of Payment NA/78/2023-24 7 DAYS
Buyer (Bill to) INOX STEEL 102, PARVEEN HOUSE, 1ST FLOOR, OFFICE NO.16, 4TH KUMBHARWADA GSTIN/UIN : 27ASJPB3999G1ZE State Name : Maharashtra, Code : 27		Reference No. & Date. Other References NA/78/2023-24 dt. 18-Nov-23
		Buyer's Order No. Dated
		Dispatch Doc No. Delivery Note Date 18-Nov-23
		Dispatched through Destination LOORY STEEL MARKET KALAMBOLI
		Bill of Lading/LR-RR No. Motor Vehicle No. MH03DV2614
		Terms of Delivery

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S.S SEAMLESS PIPE 73041110	73041110	4,314.000 kgs	437.00	kgs	18,85,218.00
2	S.S SEAMLESS PIPE 73041110	73041110	994.000 kgs	440.00	kgs	4,37,360.00
						23,22,578.00
Less : <i>Venus</i>						Cgst 9 % 2,09,032.02 Sgst 9 % 2,09,032.02 ROUND OFF (-)0.04
Total						₹ 27,40,642.00

Amount Chargeable (in words) **INR Twenty Seven Lakh Forty Thousand Six Hundred Forty Two Only** E. & O.E

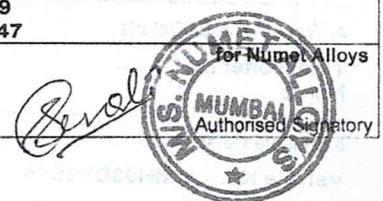
HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	23,22,578.00	9%	2,09,032.02	9%	2,09,032.02	4,18,064.04
Total	23,22,578.00		2,09,032.02		2,09,032.02	4,18,064.04

Tax Amount (in words) : **INR Four Lakh Eighteen Thousand Sixty Four and Four paise Only**

Company's Bank Details
 Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code: SCBL0036047

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

for Numet Alloys
 MUMBAI
 Authorised Signatory



G. M. A.
31/1/25

This is a Computer Generated Invoice

e-Way Bill

e-Way Bill

Doc No.: Tax Invoice - NA/78/2023-24
Date : 18-Nov-23

IRN : e4fc27b883e97792f0a79cb4cd93c1213888a2192ac4a3c50d5bf8782106c6aa
Ack No.: 122319026452614
Ack Date: 18-Nov-23

**1. e-Way Bill Details**

e-Way Bill No.: 281677790287 Mode : 1 - Road Generated Date: 18-Nov-23
Generated By: 27AARFN6816E1ZY Approx Distance: 45 KM Valid Upto : 21-Nov-23
Supply Type: Outward-Supply Transaction Type: Combination of 2 and 3

2. Address Details

From	To
Numet Alloys	INOX STEEL
GSTIN : 27AARFN6816E1ZY	GSTIN : 27ASJPB3999G1ZE
Maharashtra	Maharashtra
Dispatch From	Ship To
1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon, Mumbai	PLOT NO 832 STEEL MARKET KALAMBOLI', RAIGAD 4102-
PLOT NO 1423 ROAD 26 VILLAGE KHEDUK PADA KALAMBOLI Maharashtra 410218	KALAMBOLI Maharashtra 410218

3. Goods Details

HSN Code	Product Name & Desc	Quantity	Taxable Amt T
73041110	S.S SEAMLESS PIPE 73041110 & S.S SEAMLESS PIPE	4,314 KGS	18,85,218.00
73041110	S.S SEAMLESS PIPE 73041110 & S.S SEAMLESS PIPE	994 KGS	4,37,360.00

Tot. Taxable Amt : 23,22,578.00 Other Amt : (-)0.04 Total Inv Amt : 27,40
CGST Amt : 2,09,032.02 SGST Amt : 2,09,032.02

4. Transportation Details

Transporter ID :
Name : Doc No. :
Date : 18-Nov

5. Vehicle Details

Vehicle No. : MH03DV2614 From : PLOT NO 1423 ROAD 26 VILLAGE KHEDUK PADA KALAMBOLI CEWB No.:

Handwritten signature and date:
31/11/23

Statement of Shri Pankaj Shah, son of Shri Parasmal Shah, aged 40 years (DOB 17.09.1985), residing at Shreepati Castle, A Wing, Flat No. 2805, 11th Khetwadi, Mumbai- 400004, Mobile No – 9819591024 recorded under Section 108 of the Customs Act, 1962 before Shri Satyanarayan Bishnoi, Senior Intelligence Officer, at the Office of Directorate of Revenue Intelligence, Mumbai Zonal Unit, Mumbai on 17.06.2025.

In response to your summons dated 06.06.2025 to appear on 17.06.2025, I appear before yourself today i.e. 17.06.2025 to give my true, correct and voluntary statement. Before recording my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 and I understand that giving false or fabricated statement is an offence and punishable under Section 229 and 267 of the Bhartiya Nyay Sanhita, 2023 (earlier Section 193 and 228 of the Indian Penal Code, 1860). I understand that my statement can be used as evidence against any person/company under the law time being in force. Knowing my responsibilities, I hereby give my true and correct statement as below:

My name, age and mobile no. as stated above are correct and I am not known by any other name in the society. I have basic knowledge of computer and this statement of mine is typed on the computer installed in DRI office as per my request. On being asked, I state that I can read, speak and write Hindi and English languages. I am currently residing at Shreepati Castle, A Wing, Flat No. 2805, 11th Khetwadi, Mumbai- 400004 with my family that includes my wife and two children. My Aadhar Card No. is 6331 3065 7382, PAN Card is AXFPS9623K. My email ID is info@victorsteels.com. My above stated particulars are true and correct.

Q.1 Please briefly tell about yourself and the nature of work you do?

Ans. My business is primarily related to Steel Industry. I am partner in M/s Victor Steel Corporation (GSTIN 27AABFV2696N1ZH) (Other partners are Shri Manish Shah and Vikas Shah, both brothers) whose office premises is located at 437, Somji Building, Pathe Bapurao Marg, Opposite Islampura Street, Mumbai-400004. I primarily deal in trading of various Steel Products such as Steel Pipes, Plates, Sheets etc. material of various grades. Earlier we used to import these steel products but currently we are not in import business. We do export steel products based on requirement from time to time.

Q.2 Do you know persons namely Shri Narpat Bokadia, Shri Rahul Bokadia and Shri Prashant Jain. Please explain your or your firms' relationship with them, if you know anyone of them?

Ans. I know Shri Prashant Jain who is owner of M/s Numet Alloys (GSTN 27AARFN6816E1ZY) who deals in various steel products especially Stainless Steel Seamless Pipes of various grades such as 304, 316 etc. I have purchased Stainless Steel Seamless Pipes of grade 304 /316 from him. I do not know Shri Narpat Bokadia and Shri Rahul Bokadia.

Q.3. Do you have any business dealing with any of the firms associated with Shri Narpat Bokadia and Shri Rahul Bokadia such as M/s Hi-Tech Stainless World, M/s Metal Port, M/s Steel Gems, M/s Arihant Steel Exports etc.?

PShas 17/6/2025

Ans. As stated above, I do not know Shri Narpat Bokadia and Shri Rahul Bokadia, therefore, I do not have any business association with any of the firms associated with them. However, I know Shri Prashant Jain (Mobile No. 9969421971) and I have purchased Stainless Steel Seamless Pipes of grade 304 / 316 from him.

Q.4. Please provide the details of the purchases made from Shri Prashant Jain from the firms associated with him?

Ans. I am submitting duly signed copies of Invoices, e-waybills, and ledgers related to the purchases made from M/s Numet Alloys of Stainless Steel Seamless Pipes to M/s Victor Steel Corporation. In total, I have purchased 21,260 Kgs of Stainless Steel Seamless Pipes of grades 304/316 of total invoice value of Rs.83,88,532 /- to M/s Victor Steel Corporation as listed under Table-01 below.

Table-01
(M/s Victor Steel Corporation)

Sr. No.	Invoice No.	Invoice Date	Quantity (Kgs)	Description of Goods as per Invoice	Amount (In Rs.)
1	NA/13/2021-22	13-07-2021	6,990	SS Seamless Pipes	27,92,730
2	NA/14/2021-22	13-07-2021	11,140	SS Seamless Pipes	44,85,566
3	NA/166/2022-23	10-01-2023	3,130	SS Seamless Pipes	11,10,236
			21,260		83,88,532

Q.6. Who used to raise the e-waybill and who used to arrange the transport and bear its cost?

Ans. The e-waybills were generated by M/s Numet Alloys only and therefore, the transport was also arranged by them. The term of invoice is to deliver the goods to us therefore, the cost of the transport was also born by M/s Numet Alloys.

Q.7. Please tell from which location the said goods were delivered to your firms?

Ans. As per trade practice, Shri Prashant Jain used to raise invoices and e-waybills from his registered address at Office No.2, 1st Floor, Plot No. 21, Manipar House, 1st Parsiwada, V P Road, Girgoan, Mumbai – 400 004 or his warehouse at 1423, Steel Market, Kalamboli, Maharashtra-410218. However, the goods were delivered from warehouses of Shri Prashant Jain in Kalamboli Market. Mostly, as per my knowledge, Shri Prashant Jain delivered these goods from warehouse located at 1495, Road No. 17, Steel Market, Kalamboli -410218 where he used to keep stock of Stainless Steel Seamless Pipes.

This statement of mine running into three (03) pages has been voluntarily given by me, which has been typed on my request. I have not been subjected to any pressure, threat, coercion, duress etc. by the recording officer during recording of my statement. None of my religious feelings were hurt during recording of my statement. During the course of record of statement, the behavior of the officer was very cordial. This statement is explained to me in vernacular language to me by officer and finding the same to be true and recorded correctly and as per my say and

version. I put my dated signatures on all the pages of my statement. I will appear before you as and when called for.

Prabhat 17/6/2025
Pankaj Parasma *Shah*

Before me:

Satyanarayan Bishnoi
Satyanarayan Bishnoi
17.06.2025
Senior Intelligence Officer

437, Somji Bldg, Pathe Bapurao Marg, Opp. Islampura Street, Mumbai - 400 004.
Tel. : +91 22 2386 1187 / 6639 3701 / 6636 2946 • Fax : +91 22 2386 1170
E-mail : info@victorsteels.com / vikasshah@victorsteels.com
Website : www.victorsteels.com



VICTOR STEEL
CORPORATION
(AN ISO 9001:2008 CERTIFIED COMPANY)



REF : 150

DTD : 17/06/2025

TO,

DIRECTORATE OF REVENUE INTELLIGENCE,
MZU, NEW MARINE LINES,
CHURCHGATE.

REF : FILE NO : DRI/MZU/F/INT-110/2024/1814

SUB : SUBMISSION OF DOCUMENTS AGAINST FILE NO : DRI/MZU/F/INT-110/2024/1814

RESPECTED SIR,

AS PER SUMMONS : FILE NO : DRI/MZU/F/INT-110/2024/1814, WE HEREBY SUBMIT ALL THE
REQUIRED DOCUMENTS.

KINDLY FIND THE ENCLOSED DOCUMENTS.

THANKING YOU.

REGARDS,

PANKAJ SHAH (PARTNER)

VICTOR STEEL CORPORATION

ENCLOSED :

- (1) CONFIRMATION OF ACCOUNTS
- (2) BANK STATEMENT
- (3) PURCHASE BILL FROM NUMET ALLOYS
- (4) EWAY BILL

Main Account Holder Name : VICTOR STEEL CORPORATION

Address :

Joint Account Holder Name :
PARASMAL JAWANTRAJ SHAH
VIKAS PARASMAL SHAH
PANKAJ PARASMAL SHAH

4*7 P*T*E B*P*R*O M*R* O*P I*L*M*U*A
S*R*E* S*M*I B*I*D*N*
M*M*A
M*H*R*S*T*A-4*0*0*
I*D*A

Customer Id: 002364767
Branch Name: GULALWADI
IFSC Code: BARB0GULALW

Account No: 143XXXXXXXXX244
MICR Code: 400012032
Nominee Reg: No

Your Account Statement as on 14/06/2025

Statement Period from 14/07/2021 to 16/07/2021

Statement of transactions in Current Account 143XXXXXXXXX244 in INR for the period 14/07/2021 - 16/07/2021

VICTOR STEEL CORPORATION			Current Account - 143XXXXXXXXX244			
TRAN DATE	VALUE DATE	NARRATION	CHQ.NO.	WITHDRAWAL(DR)	DEPOSIT(CR)	BALANCE(INR)
16/07/2021	16/07/2021	Repayment credit [14390300088364]			1,519.00	76,576.76Cr
16/07/2021	16/07/2021	Sweep Trf From: 14390300088364			28,00,000.00	75,057.76Cr
16/07/2021	16/07/2021	EBANK:WIB/1264335515/			3,36,365.00	27,24,942.24Dr
16/07/2021	16/07/2021	RTGS-ICICR42021071600530814-SUPERIOR STEEL OVERSEA			3,09,101.00	30,61,307.24Dr
16/07/2021	16/07/2021	NEFT-24559844971DC-VIRAT STAINLESS INDI			1,00,000.00	33,70,408.24Dr
16/07/2021	16/07/2021	NEFT-BARBX21197299458-GLOBAL TRADING-I.C.I.C.I. BA		25,00,000.00		34,70,408.24Dr
16/07/2021	16/07/2021	Charges for PORD Customer Payment :000683033733		29.20		9,70,408.24Dr
16/07/2021	16/07/2021	MAXIM TUBES COMPANY PVT			12,94,649.00	9,70,379.04Dr
16/07/2021	16/07/2021	NEFT-BARBX21197083861-GLOBAL TRADING-I.C.I.C.I. BA		30,00,000.00		22,65,028.04Dr
16/07/2021	16/07/2021	Charges for PORD Customer Payment :000682807242		29.20		7,34,971.96Cr
16/07/2021	16/07/2021	BY INST 393243 : MICR CLG (CTS)			47,095.00	7,35,001.16Cr
16/07/2021	16/07/2021	VIJAY PIPE INDUSTRIES			60,038.00	6,87,906.16Cr
16/07/2021	16/07/2021	BY INST 4850 : MICR CLG (CTS)			13,614.00	6,27,868.16Cr
16/07/2021	16/07/2021	RTGS-BARBX202107161197758809-NUMET ALLOYS-STANDARD	3552	27,90,452.00		6,14,254.16Cr
16/07/2021	16/07/2021	Charges for PORD Customer Payment :000682745822		58.00		34,04,706.16Cr
16/07/2021	16/07/2021	RTGS-CITIR52021071600880150-VICTOR STEEL CORPORATI			20,00,000.00	34,04,764.16Cr
16/07/2021	16/07/2021	RTGS-KKBKR52021071600863279-STEEL CHEM INDIA			3,39,600.00	14,04,764.16Cr
15/07/2021	15/07/2021	NEFT-24552731361DC-MRB PIPE - TUBES PVT			1,47,014.00	10,65,164.16Cr
15/07/2021	15/07/2021	FERINOX STEELS			90,419.00	9,18,150.16Cr
15/07/2021	15/07/2021	RTGS-KKBKR12021071500755159-TBS METAL PRIVATE LIM			13,54,303.00	8,27,731.16Cr
15/07/2021	15/07/2021	RTGS CHAR		29.00		5,26,571.84Dr
15/07/2021	15/07/2021	RTGS-BARB202107151196967962-SHALCO INDUSTRIES PVT	3551	70,00,000.00		5,26,542.84Dr
15/07/2021	15/07/2021	PARASMAL JAWANTRAJ SHAH			39,75,000.00	64,73,457.16Cr
15/07/2021	15/07/2021	SITADEVI SHAH-CPTANK	3550	5,000.00		24,98,457.16Cr
15/07/2021	15/07/2021	BY INST 3143 : MICR CLG (CTS)			3,01,902.00	25,03,457.16Cr
15/07/2021	15/07/2021	BY INST 585486 : MICR CLG (CTS)			1,06,948.00	22,01,555.16Cr
15/07/2021	15/07/2021	RTGS-CITIR52021071500880087-VICTOR STEEL CORPORATI			20,00,000.00	20,94,607.16Cr
14/07/2021	14/07/2021	Repayment credit [14390300088364]			488.00	94,607.16Cr
14/07/2021	14/07/2021	Sweep Trf From: 14390300088364			11,00,000.00	94,119.16Cr
14/07/2021	14/07/2021	Sweep Trf From: 14390300088464			8,50,000.00	10,05,880.84Dr
14/07/2021	14/07/2021	NEFT-N195210666575358-ACCURATE METALS AND ALLOYS			1,02,320.00	18,55,880.84Dr
14/07/2021	14/07/2021	NEFT-000320008559-SHREYANS CHEMICALS			2,14,831.00	19,58,200.84Dr
14/07/2021	14/07/2021	EBANK:1264005120/BEST Undertaking/1497584030/TECH		510.00		21,73,031.84Dr

14/07/2021	14/07/2021	RTGS CHAR		29.00		21,72,521.84Dr
14/07/2021	14/07/2021	EBANK:1264004514/BEST Undertaking/1497581744/TECH		1,740.00		21,72,492.84Dr
14/07/2021	14/07/2021	RTGS-BARB202107141195928607- NUMET ALLOY-STANDARD C	3549	44,85,566.00		
14/07/2021	14/07/2021	EBANK:1264004104/BEST Undertaking/1497579067/TECH		4,130.00		21,70,752.84Dr
14/07/2021	14/07/2021	EBANK:1264003592/BEST Undertaking/1497576571/TECH		1,890.00		23,14,813.16Cr
14/07/2021	14/07/2021	EBANK:WIB/1263949668/VICTOR TRANSFER			15,00,000.00	23,18,943.16Cr
14/07/2021	14/07/2021	EBANK:1263946974/TATATELE/VBBC011 2545896/TATA TEL		4,707.00		23,20,833.16Cr
14/07/2021	14/07/2021	EBANK:1263946480/MSEBMUM/VBBC011 2533216/MAHARASHT		4,570.00		8,20,833.16Cr
						8,25,540.16Cr

Your safety is in your hands

Do not share your Account Number / PIN / OTP for extending your EMI
Bank will never ask for such details
#StaySafeBankSafe

14/06/2025 14:53

Contact-Us@18005700

*This is computer-generated statement. No signature is required.

Page 2 of 2

For VICTOR STEEL CORPORATION

P. Anand

PARTNER

IMPORTERS & STOCKISTS OF :
 S.S. Pipe & Tubes,
 Butt Weld Pipe Fittings
 & Forged Flanges,
 Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
 1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
 + 91 22 49684792 • + 91 22 67496208
 info@numetalloys.com • www.numetalloys.com

NUMET
 ALLOYS

TAX INVOICE

ORIGINAL FOR BUYER

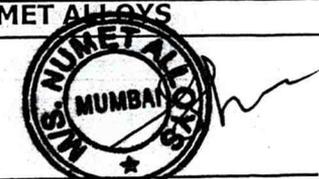
UNDER RULE 7 SECTION 31 OF CST ACT 2017

BILL TO PARTY				INVOICE NO: NA/13/21-2022	DATE: 13-07-2021
VICTOR STEEL CORPORATION				REVERSE CHARGE (Y/N)	N
437, PATHE BAPURAO MARG, SOMAJI BUILDING,				PURCHASE ORDER NO	
OPPOSITE ISLAMPURA STREET, MUMBAI - 400004				PURCHASE ORDER DATE	
STATE	MAHARASHTRA	CODE	27	PAYMENT TERMS	30 DAYS
GSTN	27AABFV2696N1ZH			ORIGINAL / DUPLICATE / TRIPLICATE	
SHIP TO PARTY				TRANSPORTER	MH-46-F-0831
VICTOR STEEL CORPORATION				TRANSPORT MODE	BY ROAD
PLC. NO. 1785, STEEL MARKET KALAMBOLI,				PLACE OF SUPPLY	KALAMBOLI
RAIGAD, MAHARASHTRA - 410218				DATE OF SUPPLY	13-07-2021
STATE	MAHARASHTRA	CODE	27	L R NO	
GSTN	27AABFV2696N1ZH			TEL NO	

ELECTRONIC REFERENCE NUMBER :

SR.NO	DESCRIPTION	HSN CODE	QTY.	PKT	RATE	UNIT	AMOUNT
1	SS SEAMLESS PIPES	73044100	6990.000		338.00	KGS	23,62,620.00
	2792730 - 2278 TDS 2790452						-
							-
							-
							-
							-
							-
							-

AMOUNT IN WORDS				Total Amount before Tax	23,62,620.00
TWENTY-SEVEN LAKH NINETY-TWO THOUSAND SEVEN HUNDRED THIRTY				P & F	4100.00
GSTIN	27AARFN6816E1ZY			CGST	9% 213004.80
STATE	MAHARASHTRA	CODE	27	SGST	9% 213004.80
BANK DETAILS				IGST	18%
STANDERD CHARTERED BANK				ROUND UP	0.40
A/C NO : 22405405649 IFCS CODE : SCBL0036047				Total Amount after Tax	2792730.00
BRANCH - SANDHURUST BRIDGE, CHOWPATTY					
ACCOUNT TYPE : CURRENT ACCOUNT					

CERTIFIED THAT THE PARTICULARS GIVEN ABOVE ARE TRUE & CORRECT		GST on Reverse charge
TERMS & CONDITIONS :		FOR NUMET ALLOYS
(1).THIS BILL SHOULD BE PAID IMMEDIATELY AS PER TERMS OTHERWISE 24% P.A INTEREST WILL BE CHARGED WITH GST. (2).WE RESERVE OUR RIGHT TO DEMAND AND RECIEVE THE FULL AMOUNT OF THIS BILLS. (3).OUR RESPONSIBLITY FOR SHORT WEIGHT OR QUANTITY CEASES AFTER GOODS LEAVE OUR PREMISES. (4).GOODS ONCE SOLD WILL NOT BE TAKEN BACK.		 Signature : Authorized Signatory For VICTOR STEEL CORPORATION PARTNER

e-Way Bill



E-Way Bill No: 2213 1583 0157
E-Way Bill Date: 13/07/2021 01:57 PM
Generated By: 27AAR FN681 6E1ZY - NUMET ALLOYS
Valid From: 13/07/2021 01:57 PM [45Kms]
Valid Until: 14/07/2021

Part - A

GSTIN of Supplier 27AARFN6816E1ZY, NUMET ALLOYS
Place of Dispatch Mumbai City, MAHARASHTRA-400004
GSTIN of Recipient 27AAB FV269 6N1ZH, VICTOR STEEL CORPORATION
Place of Delivery KALAMBOLI, MAHARASHTRA-410218
Document No. NA/13/21-2022
Document Date 13/07/2021
Transaction Type: Regular
Value of Goods 2792730
HSN Code 73044100 -
Reason for Transportation Outward - Supply
Transporter

Part - B

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (if any)	Multi Veh. Info (if any)
Road	MH46F0831	Mumbai City	13/07/2021 01:57 PM	27AARFN6816E1ZY	-	-



221315830157

For VICTOR STEEL CORPORATION

P. S. K.

PARTNER

IMPORTERS & STOCKISTS OF :
 S.S. Pipe & Tubes,
 Butt Weld Pipe Fittings
 & Forged Flanges,
 Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
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NUMET
 ALLOYS

TAX INVOICE

ORIGINAL FOR BUYER

UNDER RULE 7 SECTION 31 OF CST ACT 2017

BILL TO PARTY

INVOICE NO: NA/14/21-2022 DATE: 13-07-2021

VICTOR STEEL CORPORATION

REVERSE CHARGE (Y/N)

N

37, PATHE BAPURAO MARG, SOMAJI BUILDING,

PURCHASE ORDER NO

OPPOSITE ISLAMPURA STREET, MUMBAI - 400004

PURCHASE ORDER DATE

STATE MAHARASHTRA CODE 27

PAYMENT TERMS

30 DAYS

GSTN AABFV2696N1ZH

ORIGINAL / DUPLICATE / TRIPLICATE

TO PARTY

TRANSPORTER

MH-06-K-5211

VICTOR STEEL CORPORATION

TRANSPORT MODE

BY ROAD

Plot No. 1785, STEEL MARKET KALAMBOLI,

PLACE OF SUPPLY

KALAMBOLI

RAIGAD, MAHARASHTRA - 410211

DATE OF SUPPLY

13-07-2021

STATE MAHARASHTRA CODE 27

L R NO

DATE:

GSTN 27AABFV2696N1ZH

TEL NO

ELECTRONIC REFERENCE NUMBER :

SR.NO	DESCRIPTION	HSN CODE	QTY.	PKT	RATE	UNIT	AMOUNT
1	S S SEAMLESS PIPES	73044100	4189.000		345.00	KGS	14,45,205.00
2	S S SEAMLESS PIPES	73044100	6951.000		338.00	KGS	23,49,428.00
							-
							-
							-
							-
							-
							-

AMOUNT IN WORDS

SEVEN FOUR LAKH EIGHTY FIVE THOUSAND HUNDRED SIXTY SIX

Total Amount before Tax 37,94,643.00

GSTIN 27AARFN6812ZY P & F 6684.00

STATE MAHARASHTRA CODE 27 CGST 9% 342119.43

BANK DETAILS IGST 18% 342119.43

STANDARD CHARTERED BANK ROUND UP 0.14

A/C NO : 22405405649 IFCS CODE : SCBL0036047 Total Amount after Tax 4485566.00

BRANCH - SANDHURUST BRIDGE, CHOWPATTY

ACCOUNT TYPE : CURRENT ACCOUNT

CERTIFIED THAT THE PARTICULARS GIVEN ABOVE ARE TRUE & CORRECT GST on Reverse charge

TERMS & CONDITIONS :

- THIS BILL SHOULD BE PAID IMMEDIATELY AS PER TERMS OTHERWISE 24% P.A INTEREST WILL BE CHARGED WITH GST.
- WE RESERVE OUR RIGHT TO DEMAND AND RECIEVE THE FULL AMOUNT OF THIS BILLS.
- OUR RESPONSIBILITY FOR SHORT WEIGHT OR QUANTITY CEASES AFTER GOODS LEAVE OUR PREMISES.
- GOODS ONCE SOLD WILL NOT BE TAKEN BACK.

FOR NUMET ALLOYS



Signature :

Authorised Signatory

For VICTOR STEEL CORPORATION

Handwritten signature

PART 13

e-Way Bill



E-Way Bill No: 2513 1589 3724
 E-Way Bill Date: 13/07/2021 03:51 PM
 Generated By: 27AAR FN681 6E1ZY - NUMET ALLOYS
 Valid From: 13/07/2021 03:51 PM [45Kms]
 Valid Until: 14/07/2021

Part - A

GSTIN of Supplier 27AARFN6816E1ZY, NUMET ALLOYS
 Place of Dispatch SHIP TO STEEL MARKET KALAMBOLI, MAHARASHTRA-400004
 GSTIN of Recipient 27AAB FV269 6N1ZH, VICTOR STEEL CORPORATION
 Place of Delivery KALAMBOLI, MAHARASHTRA-410218
 Document No. NA/14/21-2022
 Document Date 13/07/2021
 Transaction Type: Regular
 Value of Goods 4485566
 HSN Code 73044100 - (+1)
 Reason for Transportation Outward - Supply
 Transporter

Part - B

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh. Info (If any)
Road	MH06K5211	SHIP TO STEEL MARKET KALAMBOLI	13/07/2021 03:51 PM	27AARFN6816E1ZY	-	-



251315893724

For VICTOR STEEL CORPORATION

PARTNER

Main Account Holder Name :VICTOR STEEL CORPORATION

Address :

Joint Account Holder Name :
PARASMAL JAWANTRAJ SHAH
VIKAS PARASMAL SHAH
PANKAJ PARASMAL SHAH

4*7 P*T'E B*P*R'O M*R' O*P I'L*M*U*A
S'R'E* S'M'I B'I'D*N'
M*M*A
M'H*R*S*T*A-4*0*0*
I'D*A

Customer Id: 002364767
Branch Name: GULALWADI
IFSC Code: BARB0GULALW

Account No: 143XXXXXXXX244
MICR Code: 400012032
Nominee Reg: No

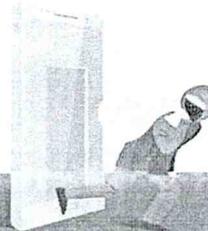
Your Account Statement as on 14/06/2025

Statement Period from 12/01/2023 to 12/01/2023

Statement of transactions in Current Account 143XXXXXXXX244 in INR for the period 12/01/2023 - 12/01/2023

VICTOR STEEL CORPORATION		Current Account - 143XXXXXXXX244		
12/01/2023	12/01/2023	BY ADITYA STAINLESS	2,93,640.00	44,51,604.52Cr
12/01/2023	12/01/2023	NEFT-KKBKH23012991552-TBS METAL PRIVATE LIMITED	1,41,259.00	41,57,964.52Cr
12/01/2023	12/01/2023	NEFT-BARBW23012199904-MILLENNIUM IMPEX-HDFC BANK L	5,58,952.00	40,16,705.52Cr
12/01/2023	12/01/2023	NEFT-BARBW23012042535-NUMET ALLOYS-STANDARD CHARTE	11,10,236.00	45,75,657.52Cr
12/01/2023	11/01/2023	1439FBA000696623/CRE001/BINSTA	1,416.00	56,85,893.52Cr
12/01/2023	10/01/2023	1439IREX00994823/CRE001/BINSTA	22,75,292.00	56,87,309.52Cr
12/01/2023	12/01/2023	1439IREX00994823/CRE001/BINSTA	1,455.55	34,12,017.52Cr
12/01/2023	12/01/2023	RATNAMANI PIPE	2,50,000.00	34,13,473.07Cr
12/01/2023	11/01/2023	1439FBA000697023/CRE001/BINSTA	295.00	31,63,473.07Cr
12/01/2023	12/01/2023	SEIKO TUBE AND PIPE FITTINGS-VPROAD 4303	8,15,466.00	31,63,768.07Cr

Your safety is in your hands



Do not share your Account Number / PIN / OTP for extending your EMI

Bank will never ask for such details

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Page 1 of 1
For VICTOR STEEL CORPORATION

Partas
PARTNER

IMPORTERS & STOCKISTS OF :
 S.S. Pipe & Tubes,
 Butt Weld Pipe Fittings
 & Forged Flanges,
 Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
 1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
 + 91 22 49684792 • + 91 22 67496208
 info@numetalloys.com • www.numetalloys.com



Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice



IRN : 8b065abd3c87a32ebb5fbabd09b1c091661a35f0e-3430f64e3a79576b38787a4
 Ack No. : 122315358192091
 Ack Date : 10-Jan-23

NUMET ALLOYS PLOT 21 OFFICE 2, 1ST FLOOR MANIPAR HOUSE 1 ST PARSIWADA V.P.ROAD GIRGAON,MUMBAI GSTIN/UIN: 27AARFN6816E1ZY Name : Maharashtra, Code : 27 Email : info@numetalloys.com		Invoice No. NA/166/2022-23	e-Way Bill No. 221532819517	Dated 10-Jan-23
Consignee (Ship to) VICTOR STEEL CORPORATION PLOT NO 1785 STEEL MARKET KALAMBOLI RAIGAD 410218 State Name : Maharashtra, Code : 27		Delivery Note	Mode/Terms of Payment IMMEDIATELY	
Buyer (Bill to) VICTOR STEEL CORPORATION 437 PATHE BAPURAO MARG SOMJI BUILDING OPP ISLAMPURA STREET MUMBAI 400004 GSTIN/UIN : 27AABFV2696N1ZH State Name : Maharashtra, Code : 27		Reference No. & Date. dt. 10-Jan-23	Other References	
		Buyer's Order No.	Dated	
		Dispatch Doc No.	Delivery Note Date	
		Dispatched through	Destination	
		Bill of Lading/LR-RR No. dt. 10-Jan-23	Motor Vehicle No.	
		Terms of Delivery		

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	SS SEAMLESS PIPE 73041110 (KLB)	73041110	3,130.000 KGS	300.00	KGS	₹ 9,39,000.00
	LOADING CHARGES					1,878.00
	CGST ON SALE 9%				9 %	84,679.02
	SGST ON SALE 9%				9 %	84,679.02
	R/off					(-)0.04
	Total		3,130.000 KGS			₹ 11,10,236.00

Amount Chargeable (in words) **INR Eleven Lakh Ten Thousand Two Hundred Thirty Six Only**
 E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	9,40,878.00	9%	84,679.02	9%	84,679.02	1,69,358.04
Total	9,40,878.00		84,679.02		84,679.02	1,69,358.04

Tax Amount (in words) : **INR One Lakh Sixty Nine Thousand Three Hundred Fifty Eight and Four paise Only**

Company's Bank Details
 Bank Name : STANDARD CHARTERED
 A/c No. : 22405405649
 Branch & IFS Code: CHOWPATTY & SCBL0036004

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

for NUMET ALLOYS
 Authorised Signatory



For VICTOR STEEL CORPORATION
 P. S. Joshi
 PARTNER

This is a Computer Generated Invoice

e-Way Bill

e-Way Bill

Doc No.: Tax Invoice - NA/166/2022-23
Date : 10-Jan-23

IRN : 8b065abd3c87a32ebb5fbabd09b1c091661a35f0e3430f64e3a79576b38787d4
Ack No.: 122315358192091
Ack Date: 10-Jan-23



1. e-Way Bill Details

e-Way Bill No.: 221532819517 Mode : 1 - Road Generated Date: 10-Jan-23 12:55 PM
Generated By: 27AARFN6816E1ZY Approx Distance: 2 KM Valid Upto : 11-Jan-23 11:59 PM
Supply Type: Outward-Supply Transaction Type: Combination of 2 and 3

2. Address Details

From NUMET ALLOYS
GSTIN : 27AARFN6816E1ZY
Maharashtra

To VICTOR STEEL CORPORATION
GSTIN : 27AABFV2696N1ZH
Maharashtra

Dispatch From

PLOT NO 1423 ROAD NO 26 VILLAGE, KHEDUK PADA,
KALAMBOLI
KALAMBOLI Maharashtra 410218

Ship To

PLOT NO 1785, STEEL MARKET, KALAMBOLI RAIGAD, 410218
KALAMBOLI Maharashtra 410218

3. Goods Details

HSN Code	Product Name & Desc	Quantity	Taxable Amt	Tax Rate (C+S)
73041110	SS SEAMLESS PIPE 73041110 (KLB) & SEAMLESS PIPE	3,130 KGS	9,40,878.00	9+9

Tot. Taxable Amt : 9,40,878.00 Other Amt : (-)0.04 Total Inv Amt : 11,10,236.00
CGST Amt : 84,679.02 SGST Amt : 84,679.02

4. Transportation Details

Transporter ID : Doc No. :
Name : Date : 10-Jan-23

5. Vehicle Details

Vehicle No. : MH42T7799 From : KALAMBOLI CEWB No. :

FOR VICTOR STEEL CORPORATION
P. S. Joshi
PARTNER

VICTOR STEEL CORPORATION
437,PATHE BAPURAO MARG,SOMJI BLDG
OPP ISLAMPURA STREET, MUMBAI - 400004

NUMET ALLOYS

Ledger Account

PLOT NO-21, OFFICE NO-2, 1ST FLR, MANIPAR HOUSE,
1ST PARSIWADA, V P ROAD, GIRGAON , MUMBAI-400004

1-Apr-22 to 31-Mar-23

Page 1

Date	Particulars	Vch Type	Vch No.	Debit	Credit
10-Jan-23	By LOCAL PURCHASE	Purchase	NS/166/2022-23		1 1,10,236.00
12-Jan-23	To BANK OF BARODA	Payment	2442	11,10,236.00	
				11,10,236.00	1 1,10,236.00

For NUMET ALLOYS

[Signature]
Partner

For VICTOR STEEL CORPORAT

[Signature]
PARTNER

Statement of Shri Hartik Shah, son of Shri Babulal Shah, aged 32 years (DOB 29.04.1993), residing at Earth Castle, 13th Floor, Flat No. 1301, 143-145, V.P. Road, Near Phadk Ganpati Madir, Sikka Nagar, Girgoan, Mumbai- 400004, Mobile No – 9930437631 recorded under Section 108 of the Customs Act, 1962 before Shri Satyanarayan Bishnoi, Senior Intelligence Officer, at the Office of Directorate of Revenue Intelligence, Mumbai Zonal Unit, Mumbai on 17.06.2025.

In response to your summons dated 06.06.2025 to appear on 17.06.2025, I appear before yourself today i.e. 17.06.2025 to give my true, correct and voluntary statement. Before recording my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 and I understand that giving false or fabricated statement is an offence and punishable under Section 229 and 267 of the Bhartiya Nyay Sanhita, 2023 (earlier Section 193 and 228 of the Indian Penal Code, 1860). I understand that my statement can be used as evidence against any person/company under the law time being in force. Knowing my responsibilities, I hereby give my true and correct statement as below:

My name, age and mobile no. as stated above are correct and I am not known by any other name in the society. I have basic knowledge of computer and this statement of mine is typed on the computer installed in DRI office as per my request. On being asked, I state that I can read, speak and write Hindi and English languages. I am currently residing at Earth Castle, 13th Floor, Flat No. 1301, 143-145, V.P. Road, Near Phadk Ganpati Madir, Sikka Nagar, Girgoan, Mumbai-400004 with my family. My Aadhar Card No. is 7559 5758 4483, PAN Card is DNIPS5907N. My email ID is dilippipes2019@gmail.com. My above stated particulars are true and correct.

Q.1 Please briefly tell about yourself and the nature of work you do?

Ans. My business is primarily related to Steel Industry. I am partner in M/s Dilip Pipes and Tubes (GSTIN 27AAPFD9227M1ZQ) (Other partners are Smt. Manjula Devi Shah (Mother) and Shri Nainjilal Doshi) whose office premises is located at 82, Ganesh Bhavan, Ardeshir Dady Street, Ground Floor, Mumbai- 400004. I primarily deal in trading of various Steel Products such as Steel Pipes, Plates, Sheets etc. material of various grades.

Q.2 Do you know persons namely Shri Narpat Bokadia, Shri Rahul Bokadia and Shri Prashant Jain. Please explain your or your firms' relationship with them, if you know anyone of them?

Ans. I do not know Shri Narpat Bokadia and Shri Rahul Bokadia. Shri Prashant Jain is owner of M/s Numet Alloys (GSTN 27AARFN6816E1ZY) who deals in various steel products such as Stainless Steel Seamless Pipes of various grades. I have purchased Stainless Steel Seamless Pipes of grade 304 /316 from him.

Q.3. Do you have any business dealing with any of the firms associated with Shri Narpat Bokadia and Shri Rahul Bokadia such as M/s Hi-Tech Stainless World, M/s Metal Port, M/s Steel Gems, M/s Arihant Steel Exports etc.?

Hartik Shah
17/6/25

Ans. I do not have any business association with any of the firms associated with Shri Narpat Bokadia and Shri Rahul Bokadia. I know Shri Prashant Jain as I have purchased Stainless Steel Seamless Pipes of grade 304 / 316 from him.

Q.4. Please provide the details of the purchases made from Shri Prashant Jain from the firms associated with him?

Ans. I am submitting duly signed copies of Invoices, e-waybills, and ledgers related to the purchases made from M/s Numet Alloys of Stainless Steel Seamless Pipes to M/s Dilip Pipes and Tubes. In total, I have purchased 28,395 Kgs of Stainless Steel Seamless Pipes of grades 304/316 of total invoice value of Rs.99,04,403/- to M/s Dilip Pipes and Tubes as listed under Table-01 below.

Table-01
(M/s Dilip Pipes and Tubes)

Sr. No.	Invoice No.	Invoice Date	Quantity (Kgs)	Description of Goods as per Invoice	Amount (In Rs.)
1	NA/162/2022-23	31-12-2022	12,642	SS Seamless Pipes	44,09,502
2	NA/163/2022-23	03-01-2023	15,753	SS Seamless Pipes	54,94,901
			28,395		99,04,403

Q.5. Who used to raise the e-waybill and who used to arrange the transport and bear its cost? Please tell from which location the said goods were delivered to your firms?

Ans. The e-waybills were generated by M/s Numet Alloys only and therefore, the transport was also arranged by them. The term of invoice is to deliver the goods to us therefore, the cost of the transport was also born by M/s Numet Alloys. Shri Prashant Jain has raise invoices and e-waybills from his warehouse at 1423, Steel Market, Kalamoli, Maharashtra- 410218 as per trade practice. However, as informed by my staff the goods were delivered from another warehouses of Shri Prashant Jain in Kalamoli Market located at 1495, Road No. 17, Steel Market, Kalamoli -410218 where he used to keep stock of Stainless Steel Seamless Pipes.

This statement of mine running into two (02) pages has been voluntarily given by me, which has been typed on my request. I have not been subjected to any pressure, threat, coercion, duress etc. by the recording officer during recording of my statement. None of my religious feelings were hurt during recording of my statement. During the course of record of statement, the behavior of the officer was very cordial. This statement is explained to me in vernacular language to me by officer and finding the same to be true and recorded correctly and as per my say and version. I put my dated signatures on all the pages of my statement. I will appear before you as and when called for.

Handwritten signature
17/6/25
Harsh Shah
(Partner)
DILIP PIPES AND TUBES

Before me:
Handwritten signature
Satyanarayan Bishnoi
Senior Intelligence Officer
17-06-2025

Tax Invoice

e-Invoice

IMPORTERS & STOCKISTS OF :

S.S. Pipe & Tubes,
Butt Weld Pipe Fittings
& Forged Flanges,
Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
1st Parsiwada, V.P. Road, Girgaon, Mumbai - 400 004.
+ 91 22 49684792 • + 91 22 67496208
info@numetalloys.com • www.numetalloys.com



IRN : baa083e4456a74020c5b51ba6429f2de0a8414f4c1cf1f86
232424db250cde21

Ack No. : 122315290565227
Ack Date : 3-Jan-23

NUMET ALLOYS PLOT 21 OFFICE 2,1ST FLOOR MANIPAR HOUSE 1 ST PARSIWADA V.P.ROAD GIRGAON,MUMBAI GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27 E-Mail : info@numetalloys.com Consignee (Ship to) DILIP PIPE AND TUBES PLOT NO 1445, STEEL MARKET KALAMBOLI State Name : Maharashtra, Code : 27 Buyer (Bill to) DILIP PIPE AND TUBES 2 GANESH BHAVAN ARDESHIR DADY STREET, MUMBAI GSTIN/UIN : 27AAPFD9227M1ZQ State Name : Maharashtra, Code : 27 Place of Supply : Maharashtra	Invoice No.	e-Way Bill No.	Dated
	NA/163/22-23		3-Jan-23
	Delivery Note		Mode/Terms of Payment
	Reference No. & Date.		Other References
	NA/163/22-23 dt. 3-Jan-23		
	Buyer's Order No.		Dated
	Dispatch Doc No.		Delivery Note Date
	Dispatched through		Destination
	Terms of Delivery		

Sl No.	No. & Kind of Pkgs.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1		SS SEAMLESS PIPE 73044100 (KLB)	73044100	15,753.370 KGS	295.00	KGS	46,47,244.15
		LOADING CHARGES					9,452.00
		CGST ON SALE 9%				9 %	4,19,102.65
		SGST ON SALE 9%				9 %	4,19,102.65
		Less : ROUND OFF					(-)0.45
		Total		15,753.370 KGS			₹ 54,94,901.00

Amount Chargeable (in words) E & O.E
INR Fifty Four Lakh Ninety Four Thousand Nine Hundred One Only

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73044100	46,56,696.15	9%	4,19,102.65	9%	4,19,102.65	8,38,205.30
Total	46,56,696.15		4,19,102.65		4,19,102.65	8,38,205.30

Tax Amount (in words) : **INR Eight Lakh Thirty Eight Thousand Two Hundred Five and Thirty paise Only**

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

for NUMET ALLOYS
 Authorised Signatory



This is a Computer Generated Invoice

807528
17/6/23

e-Way Bill



E-Way Bill No:	2115 2993 7829
E-Way Bill Date:	03/01/2023 05:45 PM
Generated By:	27AAR FN681 6E1ZY - NUMET ALLOYS
Valid From:	03/01/2023 05:45 PM [100Kms]
Valid Until:	04/01/2023

Part - A

GSTIN of Supplier	27AARFN6816E1ZY,NUMET ALLOYS
Place of Dispatch	KALAMBOLI,MAHARASHTRA-410218
GSTIN of Recipient	27AAP FD922 7M1ZQ ,DILIP PIPES TUBES
Place of Delivery	KALAMBOLI,MAHARASHTRA-410218
Document No.	NA/163/22-23
Document Date	03/01/2023
Transaction Type:	Bill To - Ship To
Value of Goods	5494901
HSN Code	73044100 - SS SEAMLESS PIPE
Reason for Transportation	Outward - Supply
Transporter	

Part - B

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	MH46BM8637	KALAMBOLI	03-01-2023 05:45 PM	27AARFN6816E1ZY	-	-

Barthle
17/8/25



211529937829

e-Way Bill



1. E-WAY BILL Details

eWay Bill No: 2115 2993 7829

Generated Date: 03/01/2023 05:45 PM

Generated By: 27AAR FN681 6E1ZY

Valid Upto: 04/01/2023

Mode: Road

Approx Distance: 100km

Type: Outward - Supply

Document Details: Tax Invoice - NA/163/22-23 -
03/01/2023

Transaction type: Bill To - Ship To

2. Address Details

From

To

GSTIN : 27AAR FN681 6E1ZY
NUMET ALLOYS
MAHARASHTRA

GSTIN : 27AAP FD922 7M1ZQ
DILIP PIPES TUBES
MAHARASHTRA

:: Dispatch From ::
PLOT NO 1423 ROAD NO 26
VILLAGE KHEDUK PADA
KALAMBOLI, MAHARASHTRA-410218

:: Ship To ::
PLOT NO 1445
STEEL MARKET
KALAMBOLI, MAHARASHTRA-410218

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
73044100	SS SEAMLESS PIPE & SS SEAMLESS PIPE	15753.37 KGS	4656696.15	9.000+9.000+NE+0.000+0.00

Tot. Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv. Amt
4656696.15	419102.65	419102.65	0.00	0.00	0.00	-0.45	5494901.00

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : & 03/01/2023

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh. Info (If any)
Road	MH46BM8637	KALAMBOLI	03-01-2023 05:45 PM	27AARFN6816E1ZY	-	-

Handwritten signature/initials
17/6/25



211529937829

Best Accuracy & Services GSTIN : 27AFPPC4796M1Z0		DRIVER - <u>Out</u>	RECEIVED RS. 250.00 (Including GST)	 UNIT-2 WEIGH BRIDGE UNIT 2	
DISMA COMPUTERISED WEIGH BRIDGE UNIT-2 डिस्मा धर्म कॉला युनिट-२					
PLOT NO. 1552, OPP: KALAMBOLI RAILWAY STATION, KALAMBOLI STEEL MARKET, NAVI MUMBAI - 402118					
M/s.	VEHICLE NO. MH46BMB637		Touras	S. NO. 39391	DATE 31/12/22
	GROSS WEIGHT		31/12/22 12:32		TIME 12:32
	TARE WEIGHT		31/12/22 10:49		
	NET WEIGHT				
Best Accuracy & Services GSTIN : 27AFPPC4796M1Z0		DRIVER - <u>Out</u>	RECEIVED RS. 250.00 (Including GST)	DISMA WEIGH BRIDGE UNIT 2 PLEASE NOTE: (1) PLEASE CHECK THE WEIGHT & RESPONSIBILITY ACCEPTED BY THE DRIVER BEFORE THE WEIGH BRIDGE UNIT 2 (2) WHEN TARE WEIGHT IS TAKEN IT IS STATED BY DRIVER / GROUND OF THE SCALE (3) RECEIPTS WILL NOT BE AVAILABLE AFTER ONE MONTH	

17/6/25
Bartol

WEIGHT
NET WEIGHT

PLEASE NOTE
(1) PLEASE CHECK THE WEIGHT, NO RESPONSIBILITY ACCEPTED ONCE THE CARRIER LEAVES THE WEIGHBRIDGE
(2) WHEN TARE WEIGHT IS ORAL, IT IS STATED BY DRIVER/OWNER OF VEHICLE

RELIABLE WEIGH BRIDGES PVT. LTD. GSTIN : 27AACCA7685A1ZR



STEEL CHAMBER OF INDIA (Unit - II)
 100 Tons Fully Electronic Computerised Weigh-Bridge
 Plot No. 1933, Steel Market Complex, Kalamoli, Phone : 9819801997
 PIONEER'S IN COMPUTERISED PUBLIC WEIGH-BRIDGE



CONDUCTED BY
(CAPACITY 100 TONS)

M/s.		S.No.	DATE
VEHICLE No.		DRIVER	TIME
GROSS WEIGHT			Remarks / Container No.
TARE WEIGHT			
NET WEIGHT			

PLEASE NOTE
(1) PLEASE CHECK THE WEIGHT, NO RESPONSIBILITY ACCEPTED ONCE THE CARRIER LEAVES THE WEIGHBRIDGE
(2) WHEN TARE WEIGHT IS ORAL, IT IS STATED BY DRIVER/OWNER OF VEHICLE

RELIABLE WEIGH BRIDGES PVT. LTD. GSTIN : 27AACCA7685A1ZR

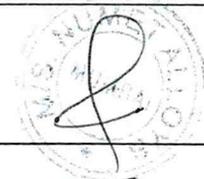
Barbilla
17/10/25

PIPE & STOCKISTS OF :
 Pipe & Tubes,
 Weld Pipe Fittings
 & Forged Flanges,
 Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
 1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
 + 91 22 49684792 • + 91 22 67496208
 info@numetalloys.com • www.numetalloys.com



NUMET
 ALLOYS

TAX INVOICE							
ORIGINAL COPY							
UNDER RULE 7 SECTION 31 OF CST ACT 2017							
BILL TO PARTY				INVOICE NO:	NA/162/2022-23	DATE:	31.12.2022
DILIP PIPES AND TUBES				REVERSE CHARGE (Y/N)		N	
82,GANESH BHAVAN ARDESHIR DADY STREET,				PURCHASE ORDER NO			
GROUND FLOOR MUMBAI-400004.				PURCHASE ORDER DATE			
STATE	MAHARASHTRA	CODE	27	PAYMENT TERMS		IMMEDIATELY	
GSTN	27AAPFD9227M1ZQ			ORIGINAL / DUPLICATE / TRIPLICATE			
SHIP TO PARTY				TRANSPORTER	MH46BM8637		
DILIP PIPES AND TUBES				TRANSPORT MODE	BY ROAD		
PLOT NO.1445,KALAMBOLI STEEL MARKET				PLACE OF SUPPLY	MUMBAI		
RAIGAD-410218.				DATE OF SUPPLY	31.12.2022		
STATE	MAHARASHTRA	CODE	27	L R NO	DATE:		
GSTN	27AAPFD9227M1ZQ			REF NO			
ELECTRONIC REFERENCE NUMBER :							
SR.NO	DESCRIPTION	HSN CODE	QTY.	PKT	RATE	UNIT	AMOUNT
1	SS SEAMLESS PIPE	73042990	1191.630		295.00	KGS	3,51,530.85
2	SS SEAMLESS PIPE	73044900	11450.000		295.00	KGS	33,77,750.00
			12641.630				
AMOUNT IN WORDS				Total Amount before Tax		37,29,280.85	
FOURTY FOUR LAKH NINE THOUSAND FIVE HUNDRED AND TWO ONLY				LOADING		7584.98	
GSTIN	27AARFN6816E1ZY			CGST	9%	3,36,317.92	
STATE	MAHARASHTRA	CODE	27	SGST	9%	3,36,317.92	
BANK DETAILS				IGST	18%		
STANDERD CHARTERED BANK				ROUND UP	0.33		
A/C NO : 22405405649 IFCS CODE : SCBL0036047				Total Amount after Tax		44,09,502.00	
BRANCH - SANDHURUST BRIDGE, CHOWPATTY							
ACCOUNT TYPE : CURRENT ACCOUNT							
CERTIFIED THAT THE PARTICULARS GIVEN ABOVE ARE TRUE & CORRECT				GST on Reverse charge			
TERMS & CONDITIONS :				FOR NUMET ALLOYS			
(1).THIS BILL SHOULD BE PAID IMMEDIATELY AS PER TERMS OTHERWISE 24% P.A INTEREST WILL BE CHARGED WITH GST.				 Signature : _____ Authorized Signatory			
(2).WE RESERVE OUR RIGHT TO DEMAND AND RECIEVE THE FULL AMOUNT OF THIS BILLS.							
(3)OUR RESPONSIBILITY FOR SHORT WEIGHT OR QUANTITY CEASES AFTER GOODS LEAVE OUR PREMISES.							
(4).GOODS ONCE SOLD WILL NOT BE TAKEN BACK.							

Barth
 17/6/25

e-Way Bill



E-Way Bill No:	2015 2873 4921
E-Way Bill Date:	31/12/2022 02:02 PM
Generated By:	27AAR FN681 6E1ZY - NUMET ALLOYS
Valid From:	31/12/2022 02:02 PM [100Kms]
Valid Until:	01/01/2023

Part - A

GSTIN of Supplier	27AARFN6816E1ZY, NUMET ALLOYS
Place of Dispatch	KALAMBOLI, MAHARASHTRA-410218
GSTIN of Recipient	27AAP FD922 7M1ZQ, DILIP PIPES TUBES
Place of Delivery	RAIGAD, MAHARASHTRA-410218
Document No.	NA/162/2022-23
Document Date	31/12/2022
Transaction Type:	Regular
Value of Goods	4409502
HSN Code	73044900 - S S SEAMLESS PIPE(+1)
Reason for Transportation	Outward - Supply
Transporter	

Part - B

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh Inf (If any)
Road	MH46BM8367	KALAMBOLI	31/12/2022 02:02 PM	27AARFN6816E1ZY		

Sanjay
17/12/25

e-Way Bill



1. E-WAY BILL Details

eWay Bill No: 2015 2873 4921

Generated Date: 31/12/2022 02:02 PM

Generated By: 27AAR FN681 6E1ZY

Valid Upto: 01/01/2023

Mode: Road

Approx Distance: 100km

Type: Outward - Supply

Document Details: Tax Invoice - NA/162/2022-23 Transaction type: Regular
- 31/12/2022

2. Address Details

From

To

GSTIN : 27AAR FN681 6E1ZY

MET ALLOYS
MAHARASHTRA

:: Dispatch From ::

PLOT NO.1423 ROAD NO 26
VILLAGE KHEDUK PADA
KALAMBOLI, MAHARASHTRA-410218

GSTIN : 27AAP FD922 7M1ZQ

DILIP PIPES TUBES
MAHARASHTRA

:: Ship To ::

PLOT NO 1445 KALAMBOLI
STEEL MARKET
RAIGAD, MAHARASHTRA-410218

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
73042990	S S SEAMLESS PIPE & S S SEAMLESS PIPE	1191.63	351530.85	9.000+9.000+NE+0.000+0.00
73044900	S S SEAMLESS PIPE & S S SEAMLESS PIPE	11450.00	3385334.98	9.000+9.000+NE+0.000+0.00

Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non.Advol Amt	Other Amt	Total Inv.Amt
3736865.83	336317.92	336317.92	0.00	0.00	0.00	0.33	4409502.00

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : & 31/12/2022

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	MH46BM8367	KALAMBOLI	31/12/2022 02:02 PM	27AARFN6816E1ZY	-	-

2015/12/25



201528734921

NET WEIGHT

PLEASE NOTE
 (1) PLEASE CHECK THE WEIGHT. NO RESPONSIBILITY ACCEPTED ONCE THE CARRIER LEAVES THE WEIGHBRIDGE
 (2) WHEN TARE WEIGHT IS ORAL, IT IS STATED BY DRIVER/OWNER OF VEHICLE

RELIABLE WEIGH BRIDGES PVT. LTD. GSTIN : 27AACCA7685A1ZR



STEEL CHAMBER OF INDIA (Unit - II)
 100 Tons Fully Electronic Computerised Weigh-Bridge
 Plot No. 1933, Steel Market Complex, Kalamboli, Phone : 9619801990
 PIONEER'S IN COMPUTERISED PUBLIC WEIGH-BRIDGE



CONDUCTED BY
 (CAPACITY 100 TONS)

M/s.	Truck	S.No.	DATE
VEHICLE No.	1412/23 1349	DRIVER	TIME 12:47
GROSS WEIGHT	20040	Remarks / Container No.	
TARE WEIGHT	2220		
NET WEIGHT	17820		

RELIABLE WEIGH BRIDGES PVT. LTD.
 GSTIN : 27AACCA7685A1ZR
 Total * 200.00 (Cash)

PLEASE NOTE
 (1) PLEASE CHECK THE WEIGHT. NO RESPONSIBILITY ACCEPTED ONCE THE CARRIER LEAVES THE WEIGHBRIDGE
 (2) WHEN TARE WEIGHT IS ORAL, IT IS STATED BY DRIVER/OWNER OF VEHICLE

RELIABLE WEIGH BRIDGES PVT. LTD. GSTIN : 27AACCA7685A1ZR

Barbik
17/6/25

Best Accuracy & Services		DRIVER - <u>OUT</u>	RECEIVED RS 2000.00 (Including GST)	DISMA		WEIGHBRIDGE UNIT-2	
GSTIN : 27AFPPC4796M120							
UNIT-2 THE NAME THAT STANDS FOR ACCURACY		DISMA COMPUTERISED WEIGH BRIDGE UNIT-2 डिस्मा धर्म कॉला युनिट-२				CAPACITY 100 TONS	
PLOT NO. 1592 OPP. KALAMBOLI RAILWAY STATION, KALAMBOLI STEEL MARKET, NAVI, MUMBAI - 400208							
M/S	VEHICLE NO. <u>MH46BB1222</u>		TRUCK	S. NO. <u>59417</u>	DATE <u>31/12/22</u>	TIME <u>1:30</u>	
GROSS WEIGHT	<u>220030</u>		<u>31/12/22 13:35</u>				
TARE WEIGHT	<u>7220</u>		<u>31/12/22 12:44</u>				
NET WEIGHT	<u>12810</u>			DISMA			
Best Accuracy & Services		DRIVER - <u>OUT</u>	RECEIVED RS 2000.00 (Including GST)	DISMA			
GSTIN : 27AFPPC4796M120							

MANAGED BY
ESSPEE WEIGHING SYSTEMS
ESSPEE WEIGHING SYSTEMS
PUNE
PLEASE NOTE
1. PLEASE DO NOT SIGN ANY RECEIPT WITHOUT ACCEPTED CHECK SIGNATURE FROM THE
WEIGHBRIDGE UNIT-2
2. RECORD WILL NOT BE RELEASED AFTER ONE MONTH.

Barish
17/6/25

DILIP PIPES AND TUBES
 82, GANESH BHAVAN, ADERSHIR DADY
 STREET, GROUND FLOOR, MUMBAI 400004
 E-Mail : dilippipes2019@gmail.com

NUMET ALLOYS

Ledger Account

PLOT-21, OFFICE NO.2, 1ST FLOOR,
 MANIPAR HOUSE, 1ST PARSIWADA
 V P ROAD, GIRGAON
 MUMBAI 400004

1-Apr-21 to 16-Jun-25

Date	Particulars	Narration	Vch Type	Vch No.	Debit	Credit
1-Apr-22	By DISCOUNT		Journal	1		0.32
28-Jul-22	To INTRA STATE SALES		Sales	DPT/430/22-23	69,648.32	
4-Aug-22	By ICICI BANK		Receipt	472		69,648.00
8-Aug-22	By LOCAL PURCHASE A/C		Purchase	81		34,362.00
11-Aug-22	To ICICI BANK		Payment	202	34,362.00	
31-Dec-22	By LOCAL PURCHASE A/C		Purchase	202		44,09,502.00
	To ICICI BANK		Payment	535	19,00,000.00	
	To ICICI BANK		Payment	536	20,00,000.00	
2-Jan-23	To TDS ON PURCHASE		Journal	45	3,394.00	
	To ICICI BANK		Payment	539	20,00,000.00	
	To ICICI BANK		Payment	540	19,00,000.00	
3-Jan-23	By LOCAL PURCHASE A/C		Purchase	203		54,94,901.00
	To ICICI BANK		Payment	541	10,00,000.00	
5-Jan-23	To ICICI BANK		Payment	543	2,01,009.00	
	To ICICI BANK		Payment	546	9,00,000.00	
					1,00,08,413.32	1,00,08,413.32
17-Jan-25	To INTRA STATE SALES		Sales	DPT/1728/24-25	5,81,445.00	
20-Jan-25	To INTRA STATE SALES		Sales	DPT/1749/24-25	5,70,931.00	
22-Jan-25	To INTRA STATE SALES		Sales	DPT/1767/24-25	5,67,875.00	
4-Mar-25	By ICICI BANK		Receipt	2053		5,81,445.00
5-Mar-25	By ICICI BANK		Receipt	2058		5,67,875.00
	By ICICI BANK		Receipt	2072		5,70,931.00
					1,17,28,664.32	1,17,28,664.32

Barbil
 17/6/25

Statement of Shri Kamlesh Shah, son of Shri Bharmalji Shah, aged 47 years (DOB 11.09.1978), residing at Flat No. 1901, Mayuresh apartment, Khadilkar Road, Girgoan, Mumbai- 400004, Mobile No - 9820836123 recorded under Section 108 of the Customs Act, 1962 before Shri Satyanarayan Bishnoi, Senior Intelligence Officer, at the Office of Directorate of Revenue Intelligence, Mumbai Zonal Unit, Mumbai on 18.06.2025.

In response to your summons dated 06.06.2025 to appear on 18.06.2025, I appear before yourself today i.e. 18.06.2025 to give my true, correct and voluntary statement. Before recording my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 and I understand that giving false or fabricated statement is an offence and punishable under Section 229 and 267 of the Bhartiya Nyay Sanhita, 2023 (earlier Section 193 and 228 of the Indian Penal Code, 1860). I understand that my statement can be used as evidence against any person/company under the law time being in force. Knowing my responsibilities, I hereby give my true and correct statement as below:

My name, age and mobile no. as stated above are correct and I am not known by any other name in the society. I have basic knowledge of computer and this statement of mine is typed on the computer installed in DRI office as per my request. On being asked, I state that I can read, speak and write Hindi and English languages. I am currently residing at Flat No. 1901, Mayuresh apartment, Khadilkar Road, Girgoan, Mumbai- 400004 with my family. My Aadhar Card No. is 5171 1561 7175, PAN Card is AIIPS7041M. My email ID is prathamsteel@hotmail.com. My above stated particulars are true and correct.

Q.1 Please briefly tell about yourself and the nature of work you do?

Ans. My business is primarily related to Steel Industry. I am Proprietor in M/s Pratham Steel (GSTIN 27AIIPS7041M1ZO) whose office premises is located at Shop No. 34, Badrikashram Building, 2nd Khetwadi Lane, Mumbai- 400004. I primarily deal in trading of various Steel Products such as Steel Pipes, Plates, Sheets etc. material of various grades.

Q.2 Do you know persons namely Shri Narpal Bokadia, Shri Rahul Bokadia and Shri Prashant Jain. Please explain your or your firms' relationship with them, if you know anyone of them?

Ans. I do not know Shri Narpal Bokadia and Shri Rahul Bokadia. Shri Prashant Jain is owner of M/s Numet Alloys (GSTN 27AARFN6816E1ZY) who deals in various steel products such as Stainless Steel Seamless Pipes of various grades. I have purchased Stainless Steel Seamless Pipes of grade 304 /316 from him.

Q.3. Do you have any business dealing with any of the firms associated with Shri Narpal Bokadia and Shri Rahul Bokadia such as M/s Hi-Tech Stainless World, M/s Metal Port, M/s Steel Gems, M/s Arihant Steel Exports etc.?

David
18-06-2025

Ans. I do not have any business association with any of the firms associated with Shri Narpat Bokadia and Shri Rahul Bokadia. I know Shri Prashant Jain as I have purchased Stainless Steel Seamless Pipes of grade 304 / 316 from him.

Q.4. Please provide the details of the purchases made from Shri Prashant Jain from the firms associated with him?

Ans. I am submitting duly signed copies of Invoices, e-waybills, and ledgers related to the purchases made from M/s Numet Alloys of Stainless Steel Seamless Pipes to M/s Pratham Steel. In total, I have purchased 36,663 Kgs of Stainless Steel Seamless Pipes of grades 304/316 of total invoice value of Rs.1,62,16,075/- to M/s Pratham Steel as listed under Table-01 below.

Table-01
(M/s Pratham Steel)

Sr. No.	Invoice No.	Invoice Date	Quantity (Kgs)	Description of Goods as per Invoice	Amount (In Rs.)	Mode
1	NA/82/2023-24	25-11-2023	9530	SS Seamless Pipes	37,33,473	Vehicle
2	NA/84/2023-24	29-11-2023	1566	SS Seamless Pipes	8,68,504	Handcart
3	NA/85/2023-24	29-11-2023	10159	SS Seamless Pipes	44,08,806	Vehicle
4	NA/99/2023-24	21-12-2023	2546	SS Seamless Pipes	15,92,941	Handcart
5	NA/100/2023-24	21-12-2023	2733	SS Seamless Pipes	14,92,451	Handcart
6	NA/103/2023-24	26-12-2023	4581	SS Seamless Pipes	18,63,345	Handcart
7	NA/104/2023-24	27-12-2023	1960	SS Seamless Pipes	7,97,240	Handcart
8	NA/105/2023-24	27-12-2023	2041	SS Seamless Pipes	8,30,065	Handcart
9	NA/106/2023-24	27-12-2023	1547	SS Seamless Pipes	6,29,250	Handcart
			36,663		1,62,16,075	

Q.5. On perusal of the submitted documents as above, it appears that there are two types of delivery: One is Handcart and another is Vehicle? Can you please explain it.

Ans. The invoices where the delivery is mentioned as 'Handcart' are those goods whose delivery was taken in the Khetwadi Steel Market only directly from the Truck of the supplier. Usually, it is market practice where the goods of one supplier which is sold to different buyers is delivered in Truck to Khetwadi Steel Market and delivery of the goods is taken by buyer using the Handcarts. This is done when the goods are required in Khetwadi market and it is usually for small consignments. The Truck in which Prashant Jain used to deliver the goods i.e. Stainless Steel Seamless Pipes used to come from Kalamboli Steel Market.

On the other hand, the invoices where the delivery is mentioned as 'Vehicle' that is also accompanied by e-waybill are those goods whose delivery was taken in the Kalamboli Steel Market and supplied to us by Truck Numbers as mentioned in the e-waybills.

Q.5. Who used to raise the e-waybill and who used to arrange the transport and bear its cost? Please tell from which location the said goods were delivered to your firms?

Ans. As stated above, the goods where delivery mode is mentioned as 'Handcart' came to Khetwadi Steel Market in Truck from Kalamboli. These goods were unloaded from truck and delivered to us on Handcart used in that market. On the other hand, the goods where delivery mode

Prashant Jain

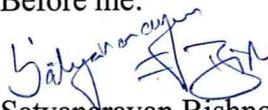
18-06-2025

is mentioned as 'Vehicle' were delivered from warehouses of Shri Prashant Jain in Kalamboli Market. As per my knowledge, Shri Prashant Jain delivered these goods mostly from warehouse located at 1495, Road No. 17, Steel Market, Kalamboli- 410218 where he used to keep stock of Stainless Steel Seamless Pipes. As per trade practice, Shri Prashant Jain used to raise invoices and e-waybills from his warehouse at 1423, Steel Market, Kalamboli, Maharashtra- 410218.

This statement of mine running into three (03) pages has been voluntarily given by me, which has been typed on my request. I have not been subjected to any pressure, threat, coercion, duress etc. by the recording officer during recording of my statement. None of my religious feelings were hurt during recording of my statement. During the course of record of statement, the behavior of the officer was very cordial. This statement is explained to me in vernacular language to me by officer and finding the same to be true and recorded correctly and as per my say and version. I put my dated signatures on all the pages of my statement. I will appear before you as and when called for.


18.06.2025
Kamlesh H. Bharmalji Sheh
Proprietore

Before me:


Satyanarayan Bishnoi
Senior Intelligence Officer



श्री श्रेयांसनाथाय नमः

Pratham Steel

342
Tel.: 022-66363211
66518910
67436400

Stockist, Dealers & Suppliers in :

STAINLESS STEEL, FERROUS & NON-FERROUS METALS & INDUSTRIAL RAW MATERIALS

Shop No. 34, Badrikashram Building, 2nd Khetwadi Lane, Mumbai - 400 004. Email : prathamsteel@hotmail.com

DATE: 18/06/2025

TO,
DIRECTORATE OF REVENUE INTELLIGENCE,
MZU, NEW MARINE LINES,
CHURCHGATE,
MUMBAI- 400020

REF: FILE NO: DRI/MZU/F/INT-110/2024/1819

SUB: SUBMISSION OF DOCUMENTS AGAINST FILE NO: DRI/MZU/F/INT-110/2024/1819

RESPECTED SIR,

AS PER SUMMONS: FILE NO: DRI/MZU/F/INT-110/2024/1819, WE HEREBY SUBMIT ALL THE
REQUIRED DOCUMENTS.

PLEASE FIND THE ATTACHED DOCUMENTS.

THANKING YOU.

REGARDS,

KAMLESH B SHAH (PROPRIETOR)

PRATHAM STEEL



ENCLOSED:

- (1) BANK STATEMENT (HIGHLIGHT)
- (2) EWAY BILL (BACK SIDE)
- (3) PURCHASE BILL FROM NUMET ALLOYS
- (4) CONFIRMATION OF ACCOUNTS



IMPORTERS & STOCKISTS OF :
 S.S. Pipe & Tubes,
 Butt Weld Pipe Fittings
 & Forged Flanges,
 Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
 1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
 + 91 22 49684792 • + 91 22 67496208
 info@numetalloys.com • www.numetalloys.com

NUMET
 ALLOYS

Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice



IRN : c52d9e1ce95f82181628ddbdf9c118ff26deae8-
 bb7ce0eae3d8604a86726a1432
 Ack No. : 122319150734103
 Ack Date : 29-Nov-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27		Invoice No. NA/85/2023-24 e-Way Bill No. 211682680873 Dated 29-Nov-23
Consignee (Ship to) F. THAM STEEL Plot No. 1418 Steel Market Kalamboli 410218 GSTIN/UIN : 27AIIPS7041M1ZO State Name : Maharashtra, Code : 27		Delivery Note NA/85/2023-24 Reference No. & Date. NA/85/2023-24 dt. 29-Nov-23 Other References
Buyer (Bill to) PRATHAM STEEL Shop No. 34, Badrikashram Bldg, 2nd Khetwadi Lane, Mumbai-400004 GSTIN/UIN : 27AIIPS7041M1ZO State Name : Maharashtra, Code : 27		Buyer's Order No. VERBAL Dated 29-Nov-23 Dispatch Doc No.
		Dispatched through VEHICLE Destination KALAMBOLI Bill of Lading/LR-RR No. DT 29.11.2023 dt. 29-Nov-23 Motor Vehicle No. MH01DR0642
Terms of Delivery DELIVERY FROM OUR KALAMBOLI WAREHOUSE ONLY TRANSPORATION UNDER THIS INVOICE BY BUYER		

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S S Pipe 73041110	73041110	10,159.000 kgs	368.00	kgs	37,38,512.00
					9 %	3,36,466.08
					9 %	3,36,466.08
						(-).0.16
						ROUND OFF
						Total
			10,159.000 kgs			₹ 44,11,444.00

Amount Chargeable (in words) E. & O.E

INR Forty Four Lakh Eleven Thousand Four Hundred Forty Four Only

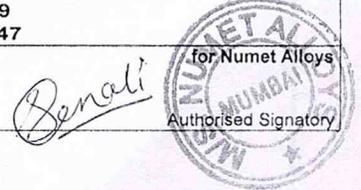
HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	37,38,512.00	9%	3,36,466.08	9%	3,36,466.08	6,72,932.16
Total	37,38,512.00		3,36,466.08		3,36,466.08	6,72,932.16

Tax Amount (in words) : **INR Six Lakh Seventy Two Thousand Nine Hundred Thirty Two and Sixteen paise Only**

Company's Bank Details
 Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code : SCBL0036047

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

for Numet Alloys
 Authorised Signatory





IMPORTERS & STOCKISTS OF :
 S.S. Pipe & Tubes,
 Butt Weld Pipe Fittings
 & Forged Flanges,
 Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
 1st Parsiwada, V.P. Road, Girgaon, Mumbai - 400 004.
 + 91 22 49684792 • + 91 22 67496208
 info@numetalloys.com • www.numetalloys.com

NUMET
 ALLOYS

Tax Invoice OK (ORIGINAL FOR RECIPIENT) e-Invoice



IRN : bf49dcd5bfdd27301391c0940ce87edfd47a2d0906-
 eda03e6b93069fe3c4872a
 Ack No. : 122319438690880
 Ack Date : 21-Dec-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27		Invoice No. NA/99/2023-24 Delivery Note NA/99/2023-24 Reference No. & Date. NA/99/2023-24 dt. 21-Dec-23 Buyer's Order No. VERBAL Dispatch Doc No.	e-Way Bill No. Dated 21-Dec-23 Mode/Terms of Payment IMMEDIATE Other References Dated 21-Dec-23 Delivery Note Date 21-Dec-23 Destination MUMBAI Motor Vehicle No. 21.12.2023 dt. 21-Dec-23 Terms of Delivery ARRANGE BY COMPANY
Consignee (Ship to) PRATHAM STEEL Shop No. 34, Badrikashram Bldg, 2nd Khetwadi Lane, Mumbai-400004 GSTIN/UIN : 27AIIIPS7041M1ZO State Name : Maharashtra, Code : 27			
Buyer (Bill to) PRATHAM STEEL Shop No. 34, Badrikashram Bldg, 2nd Khetwadi Lane, Mumbai-400004 GSTIN/UIN : 27AIIIPS7041M1ZO State Name : Maharashtra, Code : 27			

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S.S SEAMLESS PIPE-73044100	73044100	654.200 kgs	527.00	kgs	3,44,763.40
2	S.S SEAMLESS PIPE-73044100	73044100	1,891.600 kgs	532.00	kgs	10,06,331.20
						13,51,094.60
						Cgst
						9 %
						Sgst
						9 %
						ROUND OFF
						0.36
Total			2,545.800 kgs			₹ 15,94,292.00

Amount Chargeable (in words) **INR Fifteen Lakh Ninety Four Thousand Two Hundred Ninety Two Only** E & O E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73044100	13,51,094.60	9%	1,21,598.52	9%	1,21,598.52	2,43,197.04
Total	13,51,094.60		1,21,598.52		1,21,598.52	2,43,197.04

Tax Amount (in words) : **INR Two Lakh Forty Three Thousand One Hundred Ninety Seven and Four paise Only**

Company's Bank Details
 Bank Name : **Standard Chartered Bank**
 A/c No. : **22405405649**
 Branch & IFS Code: **SCBL0036047**

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





IMPORTERS & STOCKISTS OF :
 S.S. Pipe & Tubes,
 Butt Weld Pipe Fittings
 & Forged Flanges,
 Ferrous & Non Ferrous Metals

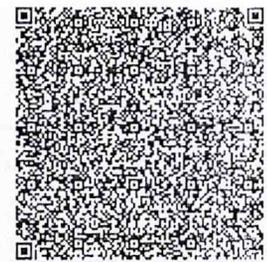
Plot-21, Office No. 2, 1st Floor, Manipar House,
 1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
 + 91 22 49684792 • + 91 22 67496208
 info@numetalloys.com • www.numetalloys.com

NUMET
 ALLOYS

Tax Invoice

OK (ORIGINAL FOR RECIPIENT)

e-Invoice



IRN : 08a725deb467f97d5d7191c948cf93579a95905a6c-5e50da399f901c7a517cdc
 Ack No. : 122319439005247
 Ack Date : 21-Dec-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN: 27AARFN6816E1ZY St Name : Maharashtra, Code : 27		Invoice No. NA/100/2023-24	Dated 21-Dec-23
Consignee (Ship to) PRATHAM STEEL Shop No. 34, Badrikashram Bldg, 2nd Khetwadi Lane, Mumbai-400004 GSTIN/UIN : 27AIPPS7041M1ZO State Name : Maharashtra, Code : 27		Delivery Note NA/100/2023-24	Mode/Terms of Payment IMMEDIATE
Buyer (Bill to) PRATHAM STEEL Shop No. 34, Badrikashram Bldg, 2nd Khetwadi Lane, Mumbai-400004 GSTIN/UIN : 27AIPPS7041M1ZO State Name : Maharashtra, Code : 27		Reference No. & Date. NA/100/2023-24 dt. 21-Dec-23	Other References
		Buyer's Order No. VERBAL	Dated 21-Dec-23
		Dispatch Doc No.	Delivery Note Date 21-Dec-23
		Dispatched through HANDCART	Destination MUMBAI
		Bill of Lading/LR-RR No. 21.12.2023 dt. 21-Dec-23	Motor Vehicle No.
		Terms of Delivery ARRANGE BY COMPANY	

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S.S SEAMLESS PIPE-73044100	73044100	1,447.000 kgs	466.00	kgs	6,74,302.00
2	S.S SEAMLESS PIPE-73044100	73044100	1,286.000 kgs	460.00	kgs	5,91,560.00
						12,65,862.00
						Cgst
						Sgst
						ROUND OFF
						9 %
						9 %
						1,13,927.58
						1,13,927.58
						(-)0.16
Total						₹ 14,93,717.00

Amount Chargeable (in words) E. & O E

INR Fourteen Lakh Ninety Three Thousand Seven Hundred Seventeen Only

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73044100	12,65,862.00	9%	1,13,927.58	9%	1,13,927.58	2,27,855.16
Total	12,65,862.00		1,13,927.58		1,13,927.58	2,27,855.16

Tax Amount (in words) : **INR Two Lakh Twenty Seven Thousand Eight Hundred Fifty Five and Sixteen paise Only**

Company's Bank Details
 Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code: SCBL0036047

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

for Numet Alloys

 Authorised Signatory



NUMET
ALLOYS

IMPORTERS & STOCKISTS OF :
S.S. Pipe & Tubes,
Butt Weld Pipe Fittings
& Forged Flanges,
Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
+ 91 22 49684792 • + 91 22 67496208
info@numetalloys.com • www.numetalloys.com

Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice

OK



IRN : 7f3db2ac81684869029120e61d0feb61d21a5be53e-
aaac764a9bb39bfb9b8c5d
Ack No. : 122319501955405
Ack Date : 26-Dec-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UID: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27		Invoice No. e-Way Bill No. NA/103/2023-24 Dated 26-Dec-23
Consignee (Ship to) PRATHAM STEEL Shop No. 34, Badrikashram Bldg, 2nd Khetwadi Lane, Mumbai-400004 GSTIN/UID : 27AIIIPS7041M1ZO State Name : Maharashtra, Code : 27		Delivery Note NA/103/2023-24 Mode/Terms of Payment IMMEDIATE
Buyer (Bill to) PRATHAM STEEL Shop No. 34, Badrikashram Bldg, 2nd Khetwadi Lane, Mumbai-400004 GSTIN/UID : 27AIIIPS7041M1ZO State Name : Maharashtra, Code : 27		Reference No. & Date. NA/103/2023-24 dt. 26-Dec-23 Other References
		Buyer's Order No. VERBAL Dated 26-Dec-23
		Dispatch Doc No. Delivery Note Date 26-Dec-23
		Dispatched through HANDCART Destination MUMBAI
		Bill of Lading/LR-RR No. DT 26.12.2023 dt. 26-Dec-23 Motor Vehicle No.
		Terms of Delivery ARRANGE BY COMPANY

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S.S SEAMLESS TUBE 73041110	73041110	2,276.000 kgs	345.00	kgs	7,85,220.00
2	S.S SEAMLESS TUBE 73041110	73041110	2,305.000 kgs	345.00	kgs	7,95,225.00
						15,80,445.00
						Cgst
						9 %
						Sgst
						9 %
						ROUND OFF
						(-)0.10
Total						₹ 18,64,925.00

Amount Chargeable (in words) **INR Eighteen Lakh Sixty Four Thousand Nine Hundred Twenty Five Only** E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	15,80,445.00	9%	1,42,240.05	9%	1,42,240.05	2,84,480.10
Total	15,80,445.00		1,42,240.05		1,42,240.05	2,84,480.10

Tax Amount (in words) : **INR Two Lakh Eighty Four Thousand Four Hundred Eighty and Ten paise Only**

Company's Bank Details
 Bank Name : **Standard Chartered Bank**
 A/c No. : **22405405649**
 Branch & IFS Code: **SCBL0036047**

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

for Numet Alloys

 Authorised Signatory



NUMET
ALLOYS

IMPORTERS & STOCKISTS OF :
S.S. Pipe & Tubes,
Butt Weld Pipe Fittings
& Forged Flanges,
Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
+ 91 22 49684792 • + 91 22 67496208
info@numetalloys.com • www.numetalloys.com

Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice

OK



IRN : aa8dab8bcdd17cc3c8556890864b83a8fc651837e-76f82ad48ff70e1dcd95ffd
Ack No. : 122319513275843
Ack Date : 27-Dec-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27 Consignee (Ship to) PRATHAM STEEL Shop No. 34, Badrikashram Bldg, 2nd Khetwadi Lane, Mumbai-400004 GSTIN/UIN : 27AIIPS7041M1ZO State Name : Maharashtra, Code : 27 Buyer (Bill to) PRATHAM STEEL Shop No. 34, Badrikashram Bldg, 2nd Khetwadi Lane, Mumbai-400004 GSTIN/UIN : 27AIIPS7041M1ZO State Name : Maharashtra, Code : 27		Invoice No. e-Way Bill No. Dated NA/104/2023-24 27-Dec-23 Delivery Note Mode/Terms of Payment NA/104/2023-24 IMMEDIATE Reference No. & Date. Other References NA/104/2023-24 dt. 27-Dec-23 Buyer's Order No. Dated VERBAL 27-Dec-23 Dispatch Doc No. Delivery Note Date 27-Dec-23 Dispatched through Destination HANDCART MUMBAI Bill of Lading/LR-RR No. Motor Vehicle No. DT 27.12.2023 dt. 27-Dec-23 Terms of Delivery ARRANGE BY COMPANY
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Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S.S SEAMLESS TUBE 73041110	73041110	1,960.000 kgs	345.00	kgs	6,76,200.00
					Cgst 9 %	60,858.00
					Sgst 9 %	60,858.00
	Total		1,960.000 kgs			₹ 7,97,916.00

Amount Chargeable (in words) **INR Seven Lakh Ninety Seven Thousand Nine Hundred Sixteen Only** E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	6,76,200.00	9%	60,858.00	9%	60,858.00	1,21,716.00
Total	6,76,200.00		60,858.00		60,858.00	1,21,716.00

Tax Amount (in words) : **INR One Lakh Twenty One Thousand Seven Hundred Sixteen Only**
 Company's Bank Details
 Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code: SCBL0036047

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

for Numet Alloys

 Authorised Signatory





IMPORTERS & STOCKISTS OF :
 S.S. Pipe & Tubes,
 Butt Weld Pipe Fittings
 & Forged Flanges,
 Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
 1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
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 info@numetalloys.com • www.numetalloys.com

NUMET
 ALLOYS

Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice

OK



IRN : b155f257b73e6e82f300d6217bfe7162d5afda519b-3652b0500daeb1e6470f7a
 Ack No. : 122319513324422
 Ack Date : 27-Dec-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Invoice No. e-Way Bill No. Dated NA/105/2023-24 27-Dec-23
	Delivery Note Mode/Terms of Payment NA/105/2023-24 IMMEDIATE
Reference No. & Date. Other References NA/105/2023-24 dt. 27-Dec-23	Buyer's Order No. Dated VERBAL 27-Dec-23
Dispatch Doc No. Delivery Note Date 27-Dec-23	Dispatched through Destination HANDCART MUMBAI
Bill of Lading/LR-RR No. Motor Vehicle No. DT 27.12.2023 dt. 27-Dec-23	Terms of Delivery ARRANGE BY COMPANY

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S.S SEAMLESS TUBE 73041110	73041110	2,040.700 kgs	345.00	kgs	7,04,041.50
					9 %	63,363.74
					9 %	63,363.74
						0.02
						ROUND OFF
						Total
			2,040.700 kgs			₹ 8,30,769.00

Amount Chargeable (in words) **INR Eight Lakh Thirty Thousand Seven Hundred Sixty Nine Only** E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
73041110	7,04,041.50	9%	63,363.74	9%	63,363.74	1,26,727.48
Total	7,04,041.50		63,363.74		63,363.74	1,26,727.48

Tax Amount (in words) : **INR One Lakh Twenty Six Thousand Seven Hundred Twenty Seven and Forty Eight paise Only**

Company's Bank Details
 Bank Name : Standard Chartered Bank
 A/c No. : 22405405649
 Branch & IFS Code: SCBL0036047

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

for Numet Alloys

 Authorized Signatory



NUMET
ALLOYS

IMPORTERS & STOCKISTS OF :
S.S. Pipe & Tubes,
Butt Weld Pipe Fittings
& Forged Flanges,
Ferrous & Non Ferrous Metals

Plot-21, Office No. 2, 1st Floor, Manipar House,
1st Parsiwada, V P Road, Girgaon, Mumbai - 400 004.
+ 91 22 49684792 • + 91 22 67496208
info@numetalloys.com • www.numetalloys.com

Tax Invoice

(ORIGINAL FOR RECIPIENT)

e-Invoice

OK



IRN : f1b8a0a970ca1aff0b9f0078bafef89a85955a2f7c3e4-97d5a478b96ce38c46e4
Ack No. : 122319513416990
Ack Date : 27-Dec-23

Numet Alloys 1st Floor, Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon Mumbai GSTIN/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27		Invoice No. : NA/106/2023-24 Delivery Note : NA/106/2023-24 Reference No. & Date. : NA/106/2023-24 dt. 27-Dec-23 Buyer's Order No. : VERBAL Dispatch Doc No. : Dispatched through : HANDCART Bill of Lading/LR-RR No. : DT 27.12.2023 dt. 27-Dec-23 Terms of Delivery : ARRANGE BY COMPANY	e-Way Bill No. : Dated : 27-Dec-23 Mode/Terms of Payment : IMMEDIATE Other References : Dated : 27-Dec-23 Delivery Note Date : 27-Dec-23 Destination : MUMBAI Motor Vehicle No. :
Consignee (Ship to) PRATHAM STEEL Shop No. 34, Badrikashram Bldg, 2nd Khetwadi Lane, Mumbai-400004 GSTIN/UIN : 27AIIIPS7041M1ZO State Name : Maharashtra, Code : 27			
Buyer (Bill to) PRATHAM STEEL Shop No. 34, Badrikashram Bldg, 2nd Khetwadi Lane, Mumbai-400004 GSTIN/UIN : 27AIIIPS7041M1ZO State Name : Maharashtra, Code : 27			

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	S.S SEAMLESS TUBE 73041110	73041110	1,547.000 kgs	345.00	kgs	5,33,715.00
					9 %	48,034.35
					9 %	48,034.35
						0.30
						ROUND OFF
						Total
			1,547.000 kgs			₹ 6,29,784.00

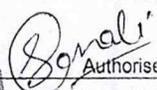
Amount Chargeable (in words) : **INR Six Lakh Twenty Nine Thousand Seven Hundred Eighty Four Only** E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total
		Rate	Amount	Rate	Amount	Tax Amount
73041110	5,33,715.00	9%	48,034.35	9%	48,034.35	96,068.70
Total	5,33,715.00		48,034.35		48,034.35	96,068.70

Tax Amount (in words) : **INR Ninety Six Thousand Sixty Eight and Seventy paise Only**

Company's Bank Details
 Bank Name : **Standard Chartered Bank**
 A/c No. : **22405405649**
 Branch & IFS Code: **SCBL0036047**

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

for Numet Alloys

 Authorised Signatory





We understand your world

M/S. PRATHAM STEEL
GROUND FLOOR SHOP NO 34
BADRIKASHRAM BUILDING
GIRGAON
MUMBAI 400004
MAHARASHTRA
JOINT HOLDERS :

Account Branch : NULL BAZAAR BRANCH
Address : HDFC BANK LTD., 511 513,
KACHWALA BUILDING, NEAR GOL DEVAL,
MALUNA AZAD ROAD, MUMBAI.
City : MUMBAI
State : MAHARASHTRA
Phone no. : 18002600/18001600
OD Limit : 20000000 Currency : INR
Email : PRATHAMSTEEL@HOTMAIL.COM
Cust ID : 192826389
Account No : 50200067171238 OTHER
A/C Open Date : 29/03/2022
Account Status : Regular
RTGS/NEFT IFSC: HDFC0000626 MICR : 400240093
Branch Code : 626
Account Type : EEG OVER DRAFT ACCOUNT (843)

Nomination : Not Registered

Statement From : 26/03/2023 To : 31/03/2023

DATE	DESCRIPTION	AMOUNT	COUNTERPART	DATE	DEBIT	CREDIT
31/03/23	INDIA-NE TBANK, MUM-N090232396211935-NEFT NEFT DR-ICIC0001233-DILIP PIPES AND TUBE	N090232396232594	31/03/23	45,821.00	-7,346,083.75	
31/03/23	S-NETBANK, MUM-N090232396232594-NEFT NEFT CR-BARB0KHANDB-STEEL TUBES INDIA-PR	BARBV23090762326	31/03/23	555,225.00	-6,790,858.75	
31/03/23	ATHAM STEEL HDFC-BARBV23090762326 NEFT CR-SCBL0036001-NUMET	IN3ON2303310DWXN	31/03/23	71,698.00	-6,719,160.75	
31/03/23	ALLOYS-PRATHAM STEEL-IN3ON2303310DWXN RTGS CR-KKBK0000958-S V OVERSEAS-PRATHAM	KKBKR52023033100613590	31/03/23	717,600.00	-6,001,560.75	
31/03/23	STEEL-KKBKR52023033100613590 50200031401863-TPT-INTEREEST-SAVIOR PROD	0000000156745657	31/03/23	384,120.00	-5,617,440.75	
31/03/23	UCT OVERSEAS FT - CR - 50200010258344 - SHASAN PIPING	0000000000001495	31/03/23	35,608.00	-5,581,832.75	
01/04/23	SOLUTION DEBIT INTEREST CAPITALIZED	0000000000000000	31/03/23	89,630.00	-5,671,462.75	

STATEMENT SUMMARY :-

Opening Balance	Dr Count	Cr Count	Debits	Credits	Closing Bal
-13,289,759.75	47	74	32,493,202.00	40,111,499.00	-5,671,462.75

Generated On: 17-JUN-2025 12:57:33

Generated By: 192826389

Requesting Branch Code: 626

This is a computer generated statement and does not require signature.

HDFC BANK LIMITED

*Closing balance includes funds earmarked for hold and uncleared funds

Contents of this statement will be considered correct if no error is reported within 30 days of receipt of statement. The address on this statement is that on record with the Bank as at the day of requesting this statement.

State account branch GSTN:27AAACH2702H1Z0

HDFC Bank GSTIN number details are available at <https://www.hdfcbank.com/personal/making-payments/online-tax-payment/goods-and-service-tax>.

Registered Office Address: HDFC Bank House, Senapati Bapat Marg, Lower Parel, Mumbai 400013



We understand your world

M/S. PRATHAM STEEL
GROUND FLOOR SHOP NO 34
BADRIKASHRAM BUILDING
GIRGAON
MUMBAI 400004
MAHARASHTRA
JOINT HOLDERS :

Nomination : Not Registered

Account Branch : NULL BAZAAR BRANCH
Address : HDFC BANK LTD., 511 513,
KACHWALA BUILDING, NEAR GOL DEVAL,
MALUNA AZAD ROAD, MUMBAI.
City : MUMBAI
State : MAHARASHTRA
Phone no. : 18002600/18001600
OD Limit : 20000000 Currency : INR
Email : PRATHAMSTEEL@HOTMAIL.COM
Cust ID : 192826389
Account No : 50200067171238 OTHER
A/C Open Date : 29/03/2022
Account Status : Regular
RTGS/NEFT IFSC: HDFC0000626 MICR : 400240093
Branch Code : 626
Account Type : EEG OVER DRAFT ACCOUNT (843)

Statement From : 26/11/2023 To : 30/11/2023

28/11/23	NEFT DR-BARB0THARAD-BHARATBHAI KUMBHAR-N ETBANK, MUM-N332232754957148-NEFT	N332232754957148	28/11/23	15,000.00		-11,161,379.82
28/11/23	NEFT DR-BARB0SANKAD-MANGILAL MANNARAM-NE TBANK, MUM-N332232754959893-NEFT	N332232754959893	28/11/23	15,000.00		-11,176,379.82
28/11/23	RTGS DR-SCBL0036047-NUMET ALLOYS -NULL B AZAAR -HDFCR52023112857381469	0000000000000141	28/11/23	3,733,473.00		-14,909,852.82
28/11/23	IMPS-333217602298-AAJANA STEEL INDIA-KKB K-XXXXXX4380-PRATHAM STEEL	0000333217602298	28/11/23		350,000.00	-14,559,852.82
28/11/23	FT - CR - 06262560003289 - OSWAL METAL C ORPORATION	0000000000002270	28/11/23		708,050.00	-13,851,802.82
28/11/23	FT - CR - 03562560000779 - RATANMANI MET AL INDUSTRIES	0000000000970265	28/11/23		119,253.00	-13,732,549.82
28/11/23	CHQ DEP MICR 08-MUM CLG - MICR CLG - MUM : SATYAM SYEE EMGG CO :ICICI BANKING COR PORATION LTD	0000000000004512	29/11/23		57,692.00	-13,674,857.82
28/11/23	CHQ DEP MICR 08-MUM CLG - MICR CLG - MUM : BHAWAL STEEL AGENCY :ICICI BANKING COR PORATION LTD	0000000000018287	29/11/23		29,799.00	-13,645,058.82
28/11/23	CHQ DEP MICR 08-MUM CLG - MICR CLG - MUM : EMPRESS STEEL CENTRE :YES BANK	0000000000407734	29/11/23		19,964.00	-13,625,094.82
28/11/23	CHQ DEP MICR 08-MUM CLG - MICR CLG - MUM : HIRISION INDUSTRIAL CORPORATION :BANK OF INDIA	0000000000924119	29/11/23		9,598.00	-13,615,496.82
28/11/23	NEFT CR-YESB0000001-GURURAJ STEEL FOR GU RURAJ STEEL-PRATHAM STEEL-YESIB333200787 85	YESIB33320078785	28/11/23		2,000,000.00	-11,615,496.82
29/11/23	NEFT DR-BARB0MCESEWR-SONU TRANSPORT-NETBA NK, MUM-N333232756661625-NEFT	N333232756661625	29/11/23	40,000.00		-11,655,496.82
29/11/23	NEFT CR-ICIC0SF0002-PAYAL STEEL-PRATHAM	00034516301891DC	29/11/23		251,677.00	-11,403,819.82

HDFC BANK LIMITED

*Closing balance includes funds earmarked for hold and uncleared funds

Contents of this statement will be considered correct if no error is reported within 30 days of receipt of statement. The address on this statement is that on record with the Bank as at the day of requesting this statement.

State account branch GSTIN:27AAACH2702H1Z0

HDFC Bank GSTIN number details are available at <https://www.hdfcbank.com/personal/making-payments/online-tax-payment/goods-and-service-tax>.

Registered Office Address: HDFC Bank House, Senapati Bapat Marg, Lower Parel, Mumbai 400013



We understand your world

M/S. PRATHAM STEEL
GROUND FLOOR SHOP NO 34
BADRIKASHRAM BUILDING
GIRGAON
MUMBAI 400004
MAHARASHTRA
JOINT HOLDERS :

Account Branch : NULL BAZAAR BRANCH
Address : HDFC BANK LTD., 511 513,
KACHWALA BUILDING, NEAR GOL DEVAL,
MALUNA AZAD ROAD, MUMBAI.
City : MUMBAI
State : MAHARASHTRA
Phone no. : 18002600/18001600
OD Limit : 20000000 Currency : INR
Email : PRATHAMSTEEL@HOTMAIL.COM
Cust ID : 192826389
Account No : 50200067171238 OTHER
A/C Open Date : 29/03/2022
Account Status : Regular
RTGS/NEFT IFSC: HDFC0000626 MICR : 400240093
Branch Code : 626
Account Type : EEG OVER DRAFT ACCOUNT (843)

Nomination : Not Registered

Statement From : 26/11/2023 To : 30/11/2023

	STEEL-34516301891DC					
29/11/23	50200003027677-TPT-RSC TO PS-RAMESH STEE L CENTRE	0000000119159283	29/11/23		5,000,000.00	-6,403,819.82
29/11/23	RTGS DR-ICIC0006235-DLH STAINLESS-NETBAN K, MUM-HDFCR52023112957872524-RTGS	HDFCR52023112957872524	29/11/23	1,133,742.00		-7,537,561.82
29/11/23	RTGS DR-BARB0GULALW-MODI INDUSTRIES-NETB ANK, MUM-HDFCR52023112957865568-RTGS	HDFCR52023112957865568	29/11/23	2,500,000.00		-10,037,561.82
29/11/23	RTGS DR-SCBL0036047-NUMET ALLOYS-CBX INT ERNET-HDFCR52023112957866148-C7497029112 3142645	HDFCR52023112957866148	29/11/23	3,000,000.00		-13,037,561.82
29/11/23	NEFT CR-ICIC0SF0002-PRISHA ALLOYS LLP-PR ATHAMSTEEL-34519542631DC	00034519542631DC	29/11/23		41,698.00	-12,995,863.82
29/11/23	NEFT CR-BARB0KHANDB-STEEL TUBES INDIA-PR ATHAM STEEL HDFC-BARBV23333792386	BARBV23333792386	29/11/23		391,595.00	-12,604,268.82
29/11/23	NEFT CR-AUBL0002011-FINTREE FINANCE PRIV ATE LIMITED-PRATHAM STEEL-N3332322603910 12	N333232260391012	29/11/23		1,700,000.00	-10,904,268.82
29/11/23	NEFT CR-BARB0KHANDB-ASHTAPAD OVERSEAS-PR ATHAM STEEL HDFC-BARBV23333904756	BARBV23333904756	29/11/23		80,259.00	-10,824,009.82
29/11/23	CHQ DEP MICR 08-MUM CLG - MICR CLG - MUM : SHYAM METALS AND ALLOYS :KOTAK MAHINDR A BANK	000000000006678	30/11/23		50,291.00	-10,773,718.82
29/11/23	CHQ DEP MICR 08-MUM CLG - MICR CLG - MUM : NARESH NAGRAJJI SHAH HUF :BANK OF BARO DA	000000000000007	30/11/23		150,000.00	-10,623,718.82
29/11/23	RTGS CR-ICIC0000011-BOHRA METAL ALLOYS -PRATHAM STEEL-ICICR42023112900551049	ICICR42023112900551049	29/11/23		500,000.00	-10,123,718.82
29/11/23	RTGS CR-ICIC0000011-BOHRA METAL ALLOYS -PRATHAM STEEL-ICICR42023112900551223	ICICR42023112900551223	29/11/23		500,000.00	-9,623,718.82

HDFC BANK LIMITED

*Closing balance includes funds earmarked for hold and uncleared funds

Contents of this statement will be considered correct if no error is reported within 30 days of receipt of statement. The address on this statement is that on record with the Bank as at the day of requesting this statement.

State account branch GSTN:27AAACH2702H1Z0

HDFC Bank GSTIN number details are available at <https://www.hdfcbank.com/personal/making-payments/online-tax-payment/goods-and-service-tax>.

Registered Office Address: HDFC Bank House, Senapati Bapat Marg, Lower Parel, Mumbai 400013



We understand your world

M/S. PRATHAM STEEL
GROUND FLOOR SHOP NO 34
BADRIKASHRAM BUILDING
GIRGAON
MUMBAI 400004
MAHARASHTRA
JOINT HOLDERS :

Account Branch : NULL BAZAAR BRANCH
Address : HDFC BANK LTD., 511 513,
KACHWALA BUILDING, NEAR GOL DEVAL,
MALUNA AZAD ROAD, MUMBAI.
City : MUMBAI
State : MAHARASHTRA
Phone no. : 18002600/18001600
OD Limit : 20000000 Currency : INR
Email : PRATHAMSTEEL@HOTMAIL.COM
Cust ID : 192826389
Account No : 50200067171238 OTHER
A/C Open Date : 29/03/2022
Account Status : Regular
RTGS/NEFT IFSC : HDFC0000626 MICR : 400240093
Branch Code : 626
Account Type : EEG OVER DRAFT ACCOUNT (843)

Nomination : Not Registered

Statement From : 26/11/2023 To : 30/11/2023

	13938-C79056301123175509					
30/11/23	RTGS DR-SCBL0036047-NUMET	HDFCR52023113058427306	30/11/23	2,277,310.00		-16,769,827.82
	ALLOYS-NETBANK					
	MUM-HDFCR52023113058427306-RTGS					
30/11/23	RTGS CR-ICIC0000011-BOHRA METAL ALLOYS	ICICR42023113000553733	30/11/23	500,000.00		-16,269,827.82
	-PRATHAM STEEL-ICICR42023113000553733					
30/11/23	NEFT CR-SIBL0000266-SAI SIDDHI METAL TU	SIBLN23334296237	30/11/23	106,563.00		-16,163,264.82
	BES-PRATHAM STEEL-SIBLN23334296237					
01/12/23	DEBIT INTEREST CAPITALIZED	0000000000000000	30/11/23	60,733.00		-16,223,997.82

STATEMENT SUMMARY :-

Opening Balance	Dr Count	Cr Count	Debits	Credits	Closing Bal
-10,984,379.82	18	37	27,087,258.00	21,847,640.00	-16,223,997.82

Generated On: 17-JUN-2025 12:58:18

Generated By: 192826389

Requesting Branch Code: 626

This is a computer generated statement and does
not require signature.

HDFC BANK LIMITED

*Closing balance includes funds earmarked for hold and uncleared funds

Contents of this statement will be considered correct if no error is reported within 30 days of receipt of statement. The address on this statement is that on record with the Bank as at the day of requesting this statement.

State account branch GSTIN:27AAACH2702H1Z0

HDFC Bank GSTIN number details are available at <https://www.hdfcbank.com/personal/making-payments/online-tax-payment/goods-and-service-tax>.

Registered Office Address: HDFC Bank House, Senapati Bapat Marg, Lower Parel, Mumbai 400013



M/S. PRATHAM STEEL
GROUND FLOOR SHOP NO 34
BADRIKASHRAM BUILDING
GIRGAON
MUMBAI 400004
MAHARASHTRA
JOINT HOLDERS :

Account Branch : NULL BAZAAR BRANCH
Address : HDFC BANK LTD., 511 513,
KACHWALA BUILDING, NEAR GOL DEVAL,
MALUNA AZAD ROAD, MUMBAI.
City : MUMBAI
State : MAHARASHTRA
Phone no. : 18002600/18001600
OD Limit : 20000000 Currency : INR
Email : PRATHAMSTEEL@HOTMAIL.COM
Cust ID : 192826389
Account No : 50200067171238 OTHER
A/C Open Date : 29/03/2022
Account Status : Regular
RTGS/NEFT IFSC: HDFC0000626 MICR : 400240093
Branch Code : 626
Account Type : EEG OVER DRAFT ACCOUNT (843)

Nomination : Not Registered

Statement From : 24/12/2023 To : 31/12/2023

	G KAMLESH B SHAH					
29/12/23	RTGS DR-SCBL0036047-NUMET	HDFCR52023122966429113	29/12/23	2,340,367.00		-19,423,404.66
	ALLOYS-NETBANK					
	MUM-HDFCR52023122966429113-RTGS					
29/12/23	NEFT DR-BARB0MCSEWR-SONU	N363232805529426	29/12/23	34,000.00		-19,457,404.66
	TRANSPORT-NETBA					
	NK, MUM-N363232805529426-NEFT					
29/12/23	CHQ DEP MICR 08-MUM CLG - MICR CLG - MUM	000000000008033	30/12/23		13,263.00	-19,444,141.66
	: PARADISE STEEL :BANK OF BARODA					
29/12/23	CHQ DEP MICR 08-MUM CLG - MICR CLG - MUM	0000000000309608	30/12/23		244,236.00	-19,199,905.66
	: AMRAT STEEL :AXIS BANK LTD					
29/12/23	06267630001071-TPT-PAYMENT-VIJAY PIPE AN	0000000168709551	29/12/23		14,036.00	-19,185,869.66
	D TUBES					
29/12/23	RTGS CR-BARB0KHANDB-STEEL TUBES	BARBR52023122900867255	29/12/23		787,757.00	-18,398,112.66
	INDIA-PR					
	ATHAM STEEL HDFC-BARBR52023122900867255					
30/12/23	RTGS CR-KVBL0002101-VSTAINLESSLLP-PRATHA	KVBLR52023123099301029	30/12/23		1,500,000.00	-16,898,112.66
	M STEEL-KVBLR52023123099301029					
30/12/23	50200003027677-TPT-RSC TO PS-RAMESH STEE	0000000677082024	30/12/23		5,000,000.00	-11,898,112.66
	L CENTRE					
30/12/23	FT - CR - 50200028103908 - NIRMA TUBE IN	0000000000001521	30/12/23		74,734.00	-11,823,378.66
	DIA					
30/12/23	RTGS DR-KKBK0000642-TANVI MANOJ JUVALI-C	HDFCR52023123066735039	30/12/23	5,000,000.00		-16,823,378.66
	BX INTERNET-HDFCR52023123066735039-C7379					
	6301223122910					
30/12/23	RTGS CR-KKBK0000958-ASIAD STEELS-PRATHAM	KKBKR52023123000835085	30/12/23		2,500,000.00	-14,323,378.66
	STEEL-KKBKR52023123000835085					
30/12/23	NEFT CR-BARB0DBRPRO-AMRAT	BARBZ23364737604	30/12/23		104,545.00	-14,218,833.66
	METALS-PRATHAM					
	STEEL-BARBZ23364737604					
01/01/24	DEBIT INTEREST CAPITALIZED	0000000000000000	31/12/23	89,819.00		-14,308,652.66

HDFC BANK LIMITED

*Closing balance includes funds earmarked for hold and uncleared funds

Contents of this statement will be considered correct if no error is reported within 30 days of receipt of statement. The address on this statement is that on record with the Bank as at the day of requesting this statement.

State account branch GSTIN:27AAACH2702H1Z0

HDFC Bank GSTIN number details are available at <https://www.hdfcbank.com/personal/making-payments/online-tax-payment/goods-and-service-tax>.

Registered Office Address: HDFC Bank House, Senapati Bapat Marg, Lower Parel, Mumbai 400013



Account Branch : NULL BAZAAR BRANCH
 Address : HDFC BANK LTD., 511 513,
 KACHWALA BUILDING, NEAR GOL DEVAL,
 MALUNA AZAD ROAD, MUMBAI.
 City : MUMBAI
 State : MAHARASHTRA
 Phone no. : 18002600/18001600
 OD Limit : 20000000 Currency : INR
 Email : PRATHAMSTEEL@HOTMAIL.COM
 Cust ID : 192826389
 Account No : 50200067171238 OTHER
 A/C Open Date : 29/03/2022
 Account Status : Regular
 RTGS/NEFT IFSC: HDFC0000626 MICR : 400240093
 Branch Code : 626
 Account Type : EEG OVER DRAFT ACCOUNT (843)

M/S. PRATHAM STEEL
 GROUND FLOOR SHOP NO 34
 BADRIKASHRAM BUILDING
 GIRGAON
 MUMBAI 400004
 MAHARASHTRA
 JOINT HOLDERS :

Nomination : Not Registered

Statement From : 24/12/2023 To : 31/12/2023

Date	Narration	Chq./Ref.No.	Value Dt	Withdrawal Amt.	Deposit Amt.	Closing Balance
25/12/23	NEFT CR-YESB0000001-SHALCO INDUSTRIES PV T LTD-PRATHAM STEEL-YESCX33590021790	YESCX33590021790	25/12/23		33,941.00	-3,903,534.66
25/12/23	NEFT CR-IBKL0NEFT01-VINEX METAL INDUSTRI ES-PRATHAM STEEL-1225128450604901	1225128450604901	25/12/23		55,879.00	-3,847,655.66
26/12/23	RTGS DR-ICIC0001233-NAVRANG STEEL ICICI- CBX INTERNET-HDFCR52023122665058143-C776 79261223104912	HDFCR52023122665058143	26/12/23	10,000,000.00		-13,847,655.66
26/12/23	RTGS DR-ICIC0001233-NAVRANG STEEL ICICI- CBX INTERNET-HDFCR52023122665069927-C786 58261223104939	HDFCR52023122665069927	26/12/23	6,000,000.00		-19,847,655.66
26/12/23	FT - CR - 04232560000257 - MANIBHADRA ME TAL AND TUBES	000000000002493	26/12/23		19,147.00	-19,828,508.66
26/12/23	FT - CR - 06262560003132 - ROXY STEEL AN D ENGINEERING	000000000004768	26/12/23		16,883.00	-19,811,625.66
26/12/23	RTGS CR-KKBK0000958-APOLLO STAINLESS IND IA-PRATHAM STEEL-KKBKR12023122600833124	KKBKR12023122600833124	26/12/23		4,000,000.00	-15,811,625.66
26/12/23	RTGS DR-SBIN0001754-KAVERY TUBING SOLUTI ONS PVT LTD-NETBANK, MUM-HDFCR5202312266 5261031-RTGS	HDFCR52023122665261031	26/12/23	1,000,000.00		-16,811,625.66
26/12/23	CHQ DEP - MICR 8 CLEARING - MUMBAI CLEAR : SHSHT :DEUTSCHE BANK	0000000000032764	27/12/23		2,534,999.00	-14,276,626.66
26/12/23	RTGS DR-SCBL0036047-NUMET ALLOYS-NETBANK , MUM-HDFCR52023122665387006-RTGS	HDFCR52023122665387006	26/12/23	1,864,925.00		-16,141,551.66
26/12/23	FT - CR - 50200054526884 - METRON ALLOYS	0000000000000473	26/12/23		500,000.00	-15,641,551.66
26/12/23	CHQ DEP MICR 08-MUM CLG - MICR CLG - MUM : GLOBAL STEEL :BANK OF BARODA	0000000000000965	27/12/23		69,899.00	-15,571,652.66
26/12/23	NEFT CR-IDFB0010201-BHAGWATI METAL-PRATH AM STEEL-IDFBH23360562421	IDFBH23360562421	26/12/23		82,562.00	-15,489,090.66
27/12/23	RTGS CR-KVBL0002101-VSTAINLESSLLP-PRATHA	KVBLR52023122799242525	27/12/23		1,500,000.00	-13,989,090.66

HDFC BANK LIMITED

*Closing balance includes funds earmarked for hold and uncleared funds

Contents of this statement will be considered correct if no error is reported within 30 days of receipt of statement The address on this statement is that on record with the Bank as at the day of requesting this statement

State account branch GSTIN:27AAACH2702H1Z0

HDFC Bank GSTIN number details are available at <https://www.hdfcbank.com/personal/making-payments/online-tax-payment/goods-and-service-tax>.

Registered Office Address: HDFC Bank House, Senapati Bapat Marg, Lower Parel, Mumbai 400013



M/S. PRATHAM STEEL
GROUND FLOOR SHOP NO 34
BADRIKASHRAM BUILDING
GIRGAON
MUMBAI 400004
MAHARASHTRA
JOINT HOLDERS :

Account Branch : NULL BAZAAR BRANCH
Address : HDFC BANK LTD., 511 513,
KACHWALA BUILDING, NEAR GOL DEVAL,
MALUNA AZAD ROAD, MUMBAI.
City : MUMBAI
State : MAHARASHTRA
Phone no. : 18002600/18001600
OD Limit : 20000000 Currency : INR
Email : PRATHAMSTEEL@HOTMAIL.COM
Cust ID : 192826389
Account No : 50200067171238 OTHER
A/C Open Date : 29/03/2022
Account Status : Regular
RTGS/NEFT IFSC : HDFC0000626 MICR : 400240093
Branch Code : 626
Account Type : EEG OVER DRAFT ACCOUNT (843)

Nomination : Not Registered

Statement From : 29/11/2023 To : 21/12/2023

20/12/23	ATHAMS-34753524561DC RTGS DR-KKBK0000642-TANVI MANOJ JUVALI-C BX INTERNET-HDFCR52023122063857796-C7212 8201223130541	HDFCR52023122063857796	20/12/23	5,000,000.00	-13,464,457.66
20/12/23	NEFT CR-KKBK0000958-ROHIT METAL INDUSTRI ES-PRATHAM STEEL-KKBKH23354799362	KKBKH23354799362	20/12/23	100,000.00	-13,364,457.66
20/12/23	RTGS DR-YESB0000189-NAVPREET OVERSEAS-NE TBANK, MUM-HDFCR52023122063917795-RTGS	HDFCR52023122063917795	20/12/23	764,773.00	-14,129,230.66
20/12/23	RTGS CR-KKBK0000958-TUBAINOX LLP-PRATHAM STEEL-KKBKR52023122000815000	KKBKR52023122000815000	20/12/23	237,594.00	-13,891,636.66
20/12/23	NEFT CR-ICIC0SF0002-SKYTECH ROLLING MILL -PRATHAM STEEL-34756283851DC	00034756283851DC	20/12/23	1,931,849.00	-11,959,787.66
20/12/23	50200003027677-TPT-RSC TO PS-RAMESH STEE L CENTRE	0000000117312486	20/12/23	4,000,000.00	-7,959,787.66
20/12/23	RTGS DR-SCBL0036047-NUMET ALLOYS-CBX INT ERNET-HDFCR52023122063953442-C7866920122 3160920	HDFCR52023122063953442	20/12/23	3,000,000.00	-10,959,787.66
20/12/23	RTGS CR-KKBK0000958-DUPLEX STEEL AND ENG INEERING COMPAN-PRATHAM STEEL-KKBKR52023 122000850387	KKBKR52023122000850387	20/12/23	426,942.00	-10,532,845.66
20/12/23	RTGS CR-YESB0000189-KALAPURNA STEELS-PRA THAM STEEL-YESBR52023122099723971	YESBR52023122099723971	20/12/23	1,500,000.00	-9,032,845.66
20/12/23	CHQ DEP MICR 08-MUM CLG - MICR CLG - MUM : PARADISE STEEL :BANK OF BARODA	000000000008000	21/12/23	57,478.00	-8,975,367.66
20/12/23	CHQ DEP MICR 08-MUM CLG - MICR CLG - MUM : BHAWAL STEEL AGNECY :ICICI BANKING COR PORATION LTD	000000000018474	21/12/23	57,641.00	-8,917,726.66
21/12/23	RTGS CR-ICIC0000011-CLASSIC STEEL CENTRE -PRATHAM STEEL-ICICR42023122100504963	ICICR42023122100504963	21/12/23	1,000,000.00	-7,917,726.66
21/12/23	RTGS CR-ICIC0000011-CLASSIC STEEL CENTRE	ICICR42023122100504961	21/12/23	1,000,000.00	-6,917,726.66

HDFC BANK LIMITED

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State account branch GSTN:27AAACH2702H1Z0

HDFC Bank GSTIN number details are available at <https://www.hdfcbank.com/personal/making-payments/online-tax-payment/goods-and-service-tax>.

Registered Office Address: HDFC Bank House, Senapati Bapat Marg, Lower Parel, Mumbai-400013



M/S. PRATHAM STEEL
GROUND FLOOR SHOP NO 34
BADRIKASHRAM BUILDING
GIRGAON
MUMBAI 400004
MAHARASHTRA
JOINT HOLDERS :

Account Branch : NULL BAZAAR BRANCH
Address : HDFC BANK LTD., 511 513,
KACHWALA BUILDING, NEAR GOL DEVAL,
MALUNA AZAD ROAD, MUMBAI.
City : MUMBAI
State : MAHARASHTRA
Phone no. : 18002600/18001600
OD Limit : 20000000 Currency : INR
Email : PRATHAMSTEEL@HOTMAIL.COM
Cust ID : 192826389
Account No : 50200067171238 OTHER
A/C Open Date : 29/03/2022
Account Status : Regular
RTGS/NEFT IFSC : HDFC0000626 MICR : 400240093
Branch Code : 626
Account Type : EEG OVER DRAFT ACCOUNT (843)

Nomination : Not Registered

Statement From : 25/08/2024 To : 31/08/2024

29/08/24	FT - CR - 50200033803299 - NAKSHATRA MET AL INDUSTRIES	0000000000001758	29/08/24		71,429.00	-16,015,580.72
30/08/24	NEFT CR-ICIC05F0002-KARTEEK FERROMET PVT -PRATHAM STEEL-37428382511DC	00037428382511DC	30/08/24		22,001.00	-15,993,579.72
30/08/24	RTGS CR-KKBK0000958-TBS METAL PRIVATE LI MITED-PRATHAM STEEL-KKBKR120240830008915 38	KKBKR12024083000891538	30/08/24		1,150,331.00	-14,843,248.72
30/08/24	RTGS DR-FDRL0001199-GURURAJ STEEL-NETBAN K, MUM-HDFCR52024083088389480-RTGS	HDFCR52024083088389480	30/08/24	1,000,000.00		-15,843,248.72
30/08/24	RTGS DR-BKID0000012-KAMLESH B SHAH-NETBA NK, MUM-HDFCR52024083088374188-RTGS	HDFCR52024083088374188	30/08/24	600,000.00		-16,443,248.72
30/08/24	50100034948680-TPT-PS TO BHAVYA-BHAVYA K AMLESH SHAH	0000000780939648	30/08/24	400,000.00		-16,843,248.72
30/08/24	50200008778620-TPT-PS TO TECHNO-TECHNO I MPORTS	0000000781918074	30/08/24	488,004.00		-17,331,252.72
30/08/24	RTGS CR-BARB0KHANDB-ASHTAPAD OVERSEAS-PR ATHAM STEEL HDFC-BARBR52024083000763248	BARBR52024083000763248	30/08/24		317,748.00	-17,013,504.72
30/08/24	FT - C71279300824140931 - - 01662320003 524 - ASIAN METALS	0000000755018309	30/08/24		22,703.00	-16,990,801.72
30/08/24	NEFT CR-UTIB0002622-BHAIRAV METAL-PRATHA M STEEL-AXOIC24385850050	AXOIC24385850050	30/08/24		250,000.00	-16,740,801.72
30/08/24	CHQ DEP MICR 08-MUM CLG - MICR CLG - MUM : ASIAD STEELS :KOTAK MAHINDRA BANK	0000000000004377	31/08/24		11,813.00	-16,728,988.72
30/08/24	RTGS CR-ICIC0000011-NAVRANG STEEL-PRATHA M STEEL-ICICR42024083000547931	ICICR42024083000547931	30/08/24		2,500,000.00	-14,228,988.72
30/08/24	NEFT CR-IDFB0010201-ASIAN METAL INDUSTRI ES-PRATHAM STEEL-IDFBH24243510244	IDFBH24243510244	30/08/24		101,667.00	-14,127,321.72
30/08/24	RTGS DR-SCBL0036047-NUMET ALLOYS-CBX INT ERNET-HDFCR52024083088497015-C7615130082 4170824	HDFCR52024083088497015	30/08/24	5,000,000.00		-19,127,321.72
30/08/24	NEFT CR-BARB0GULALW-KAMAL STEEL	BARBU24243192680	30/08/24		730,203.00	-18,397,118.72

HDFC BANK LIMITED

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State account branch GSTN:27AAACH2702H1Z0

HDFC Bank GSTIN number details are available at <https://www.hdfcbank.com/personal/making-payments/online-tax-payment/goods-and-service-tax>.

Registered Office Address: HDFC Bank House, Senapati Bapat Marg, Lower Parel, Mumbai 400013

SONU TRANSPORT

SHIVRAJ AYODHYA PRASAD JAISWAL, GROUND FLOOR, RUPJI KANJI CHAWL NO. 7,
GADIADDA HAJI BUNDER ROAD, SEWRI, MUMBAI - 400 015. (MAHARASHTRA)

PAN No. : BSJPJ6045G MOB. No. : 7045089546 / 9819176875

Bill No. : 599 Date : 21/11/23

Name : PRATHA STEEL

Address :

GST No. : State :

Name Of Consignee : To

SR. No	PARTICULAR	WEIGHT (KGS)	BUNDLE (NOS)	LOSSE (NOS)	RATE
	KALABOLI TO MUMBAI				34000 = 00
CHALLAN NO. DATE: TAX INVOICE NO: CHOLDR4441					
TOTAL					

TOTAL

VEHICAL NO.: CHOLDR0642 E-WAY BILL NO.:

Rupees four thousand

For, Sonu Transport

SHIVRAJ

Bank Details -
Bank : Bank of Baroda / Branch : Sewri/AC No : 36080100008282 /
NAME : SHIV RAJ JAISWAL / IFSC Code : BARB0MCSWIR

PROPRIETOR

SONU TRANSPORT

SHIVRAJ AYODHYA PRASAD JAISWAL, GROUND FLOOR, RUPJI KANJI CHAWL NO. 7,
GADIADDA HAJI BUNDER ROAD, SEWRI, MUMBAI - 400 015. (MAHARASHTRA)

PAN No. : BSJPJ6045G MOB. No. : 7045089546 / 9819176875

Bill No. : 586 Date : 28/11/23

Name : PRATHA STEEL

Address :

GST No. : State :

Name Of Consignee : To

SR. No	PARTICULAR	WEIGHT (KGS)	BUNDLE (NOS)	LOSSE (NOS)	RATE
	KALABOLI TO MUMBAI				40000 = 00
CHALLAN NO. CHOLDR4441 DATE: TAX INVOICE NO:					
TOTAL					

TOTAL

VEHICAL NO.: CHOLDR0642 E-WAY BILL NO.:

Rupees four thousand only

For, Sonu Transport

SHIVRAJ

Bank Details -
Bank : Bank of Baroda / Branch : Sewri/AC No : 36080100008282 /
NAME : SHIV RAJ JAISWAL / IFSC Code : BARB0MCSWIR

PROPRIETOR



Statement of Shri Ketan Mahendra Dagha (Prop. of CHA firm M/s Mudrra Logistics), son of Shri Mahendra Dagha, aged 50 years (DOB 22.02.1975), residing at Plot no. 185, H and M Royal Prabhakunj, Flat No. 701 near SION Hospital, Sion Road, Sion East, Mumbai,- 400022, Mobile No – 9930682221 recorded under Section 108 of the Customs Act, 1962 before Shri Satyanarayan Bishnoi, Senior Intelligence Officer, at the Office of Directorate of Revenue Intelligence, Mumbai Zonal Unit, Mumbai on 09.09.2025.

On the basis of summons dated 03.09.2025 issued by Senior Intelligence Officer, DRI, Mumbai Zonal Unit under the provisions of Section 108 of the Customs Act, 1962, I Shri Ketan Mahendra Dagha, son of Shri Mahendra Dagha, residing at Plot no. 185, H and M Royal Prabhakunj, Flat No. 701 near SION Hospital, Sion Road, Sion East, Mumbai,- 400022. India, present myself before you to give my true and correct statement.

I have been explained the provisions of Section 108 of the Customs Act, 1962. This inquiry is deemed to be judicial proceedings within the meaning of section 229 & 267 of Bhartiya Nyaya Sanhita 2023 according to which intentionally giving any false evidence or fabricating evidence for the purpose of being used in these proceedings is an offence punishable under section 229 of Bhartiya Nyaya Sanhita 2023 and intentionally offering insult, or causing any interruption to the officer sitting in these proceedings is an offence under section 267 of Bhartiya Nyaya Sanhita 2023 I am also informed that the statement given by me can be used against me or any other persons(s) in any court of law. Having understood my responsibility thereunder, I give my true and voluntary statements as below:

I am tendering self-certified copy of my AADHAR card no 3036 7300 2659 as a proof of my identity. I can read, write and understand English & Hindi. I am currently residing at Plot no. 185, H and M Royal Prabhakunj, Flat No. 701 near SION Hospital, Sion Road, Sion East, Mumbai,- 400022 for last 3 years with my wife and my son. I have completed my 12th standard in the year 1992 from Maharashtra Board. After that I joined my family business of Clearing & Forwarding. In the year 2014, I got my CHA license of F Card and I started my own firm namely M/s Mudrra Logistics.

Q1 What is name of your firm and what is nature of your business? Please elaborate?

Ans- The name of my firm is M/s Mudrra Logistics, having registered office at Third Floor, 320, Champaklal Udyog Bhawan, Sion Road, Sion Telephone Exchange, Sion East, Mumbai - 400022. I am proprietor in my firm and my Customs Pass No. is F/MUMB1/202519811. We are Customs Broker Agent and we are doing Customs Clearances and transportation (sometime) for import for importers.

Q2 Have you provided any services to M/s Hi Tech Stainless World ? If Yes, then what kind of services you have provided to M/s Hi Tech Stainless World and how are you providing the same and since when?

Ans- Yes, We have provided Customs Clearing services i.e. filing import Bill of entry, customs clearances to M/s Hi Tech Stainless World from around 2021.

Q3 Is there any agreement made between you and M/s Hi Tech Stainless World, for the business you are doing with M/s Hi Tech Stainless World? If yes, then provide the certified copy of the same.

Ans- No, there is no written agreement between us and M/s Hi Tech Stainless World.

K. Dagha
9/9/2025

Q4 Have you facilitated import of any goods on behalf of M/s Hi Tech Stainless World? If yes, then provide the details of such goods? Since when are you facilitating import of M/s Hi Tech Stainless World? Please provide i.e. Bill of entry, Bill of Landing and other relevant documents required for imported goods (complete docket).

Ans- Yes, we have facilitated import of goods to M/s Hi Tech Stainless World, since around 2021. We have facilitated them in Customs clearances. As the import documents are voluminous to print, I am submitting all the import documents pertaining to the said firm in Pendrive (Kingston 64GB). Around April, 2025 onwards we have closed our business with M/s Hi Tech Stainless World.

Q5 Please explain your association with M/s Hi Tech Stainless World? How did you come into contact with M/s Hi Tech Stainless World?

Ans- I state that we have provided services to M/s Hi Tech Stainless World. In the year around 2016, one of my business friend Shri Maruti Pote (9987029772, 9323497722), who was looking after the export of the same person, asked me to work for the import of the same person (Shri Narpat Bokadiya) as they (Shri Maruti Pote) do not work related to import. During that period we had worked for clearing import consignments of the same person Shri Narpat Bokadiya in his firm namely M/s Metal Port. Around 2021 onwards, we are providing them our services in his firm namely M/s Hi Tech Stainless World.

Q6 Why did you close your business with M/s Hi Tech Stainless World?

Ans- Since this is the second time DRI has intercepted consignment of the same person namely Shri Narpat Bokadiya, We have decided that it is better to stop work of that client who has been intercepted by DRI.

Q7 When did DRI intercept the import consignment of Shri Narpat Bokadiya first time?

Ans- I far as I recall DRI intercepted the import consignment of Shri Narpat Bokadiya first time in around 2017, in his firm M/s Metal Port.

Q8 Since DRI had already booked a case against the same person namely Shri Narpat Bokadiya in his firm earlier firm M/s Metal Port. Why did you continue to work with him in his firm M/s Hi Tech Stainless Steel ?

Ans- During the year around 2017, the consignments were intercepted by DRI for the firm namely M/s Metal Port. Before starting work with M/s Hi Tech Stainless World, we discussed verbally with Shri Narpat Bokadiya that why he is starting in another firm, and what happened about final outcome in the case of M/s Metal Port. He replied to us that Show Cause Notice has been issued in the case of M/s Metal Port. And further he told that in the case of M/s Metal Port, they already have finished stock equivalent to their export obligation discharge which is under Seizure. He further told that to prove his genuineness they had made a pre-deposit of Rs. 1 Crore to the Customs department, to prove that if anything wrong happens they shall pay their liability immediately. Since, Shri Narpat Bokadiya insisted his genuineness to us, I came into a view that he may be genuine, Hence, I again started working with him. However, when DRI again intercepted the consignment of the same person in the case of M/s Hi Tech Stainless World, I stopped working with Shri Narpat Bokadiya since around April, 2025. As I only work with genuine clients.

Q9 Who is concerned person in M/s Hi Tech Stainless World on whose direction you prepare the checklist and other required documents for import and who tells you about the arrival of goods?

Ans. Generally, we receive all the documents pertaining to import of the said firm in our mail. In case of any query, we used to coordinate with the owner of the said firm namely Shri Narpat Bokadiya. Shri Narpat

X Daga
9/9/2025

Bokadiya is the concerned person on whose direction we prepare checklist, Bill of entry and other required documents for the goods imported by M/s Hi Tech Stainless World. We receive mail from the said firm about the arrival of goods, imported by M/s Hi Tech Stainless World.

Q10 Please explain the process of clearance of goods for M/s Hi Tech Stainless World by you?

Ans- After receiving the relevant documents i.e. Bill of Lading, Commercial Invoice, packing list etc. from M/s Hi Tech Stainless World in our email id mudrralogistics@gmail.com through their email id hitechstainlessworld@hotmail.com, we prepare the Checklist and Bill of entry. After preparing the Checklist and Bill of entry, we send the same to the firm's mail id for approval. If there is any correction required in the Checklist and Bill of entry, they suggest and revert us. Thereafter, we file the bill of entry in ICEGATE.

Q11 Are you aware that the import consignments filed by you for M/s Hi Tech Stainless World were imported from China under Advance Authorisation and cleared by importer without payment of any duty. These duty free imported goods were diverted by M/s Hi Tech Stainless World in local market which is violation of various provisions of the Customs Act, 1962?

Ans- Being CHA of the said firm namely M/s Hi Tech Stainless World, we are aware about the fact that M/s Hi Tech Stainless World had obtained Advance Authorisation License and are importing goods under Advance Authorisation. However, we had no knowledge of goods being diverted by M/s Hi Tech Stainless World in local market, as our work was limited to file Bill of Entry and expedite clearance. After completing the Customs Formalities we used to load the cargo at concerned CFS as per their (M/s Hi Tech Stainless Steel) standing instruction to their nominated transporter Shri Ravikumar Shivaji Andhale (M/s GPR Logistics, Mob: 9819894979).

Q12 What due diligence had been taken on your part about the fact that the said firm namely M/s Hi Tech Stainless World is violating the conditions of Advance Authorisation Licence by importing goods under Advance Authorisation and diverting the same into local market, subsequently defrauding Government exchequer ?

Ans. As stated earlier by me that our work was limited to file Bill of Entry and expedite clearance. After completing the Customs Formalities we used to load the cargo at concerned CFS after import as per their (M/s Hi Tech Stainless Steel) standing instruction to their nominated transporter Shri Ravikumar Shivaji Andhale. After that we are not aware about anything related to the transportation. Further, it is also to state that we do not work related export by the said firm. Hence, I again reiterate that I work only related to import of the goods and then handover the goods to their transporter after all Customs formalities at concerned CFS.

Q13 Do you know Shri Prashant Jain & Shri Rahul Bokadiya? If yes, kindly explain your association with them.

Ans- Yes, I know both the persons Shri Prashant Jain & Shri Rahul Bokadiya. Upon being asked I state that I met first & last time with Shri Prashant Jain in the year around 2024, during the examination of import consignment of M/s Hi Tech Stainless World by Marine & Preventive, Mumbai at All Cargo CFS, as he (Shri Prashant Jain) was authorised by Shri Narpat Bokadiya, for assistance in the examination of import consignment on behalf of M/s Hi Tech Stainless World. Upon being asked I state that since M & P, Mumbai has also given NOC to M/s Hi Tech Stainless World, I continued working with M/s Hi Tech Stainless World, with the view that they (M/s Hi Tech Stainless World) are genuine. Upon being further asked I state

K. Dayal
9/9/2025

that as Shri Rahul Bokadiya is son of Shri Narpat Bokadiya, he used to coordinate with us in absence of Shri Narpat Bokadiya for clearance of import consignment.

Q14 Do you know anything about a firm namely M/s Steel Gems?

Ans- No, I don't know anything about the firm namely M/s Steel Gems.

Q15 Do you wish to add anything?

Ans- No I don't want to add anything.

This statement of mine running into four (04) pages has been voluntarily given by me, which has been typed on my request. I have not been subjected to any pressure, threat, coercion, duress etc. by the recording officer during recording of my statement. None of my religious feelings were hurt during recording of my statement. During the course of record of statement, the behavior of the officer was very cordial. I have once again gone through my statement and finding the same to be true and recorded correctly and as per my say and version I put my dated signatures on all the pages of my statement. I will appear before you as and when called for.

The above statement of mine has been recorded as per my say. The entire statement was recorded in cordial manner. I was not subjected to force, threat, coercion during recording of statement

Ketan M. Dagha
9/9/2025
KETAN . M . DAGHA .

Before me:

Satyanakayan Bishnoi
Satyanakayan Bishnoi
Senior Intelligence Officer
09-09-2025



Statement of Shri Ravikumar Shivaji Andhale (Prop. of M/s GPR Logistics), son of Shri Shivaji Andhale, aged 36 years (DOB 12.06.1989), residing at Gauri Niwas Raw House, Plot No. C-3/35, Khanda Colony, Near Pillai Collage, Sector-07, New Panvel West, Panvel, Raigarh, Maharashtra - 410206, Mobile No – 9819894979 recorded under Section 108 of the Customs Act, 1962 before Shri Satyanarayan Bishnoi, Senior Intelligence Officer, at the Office of Directorate of Revenue Intelligence, Mumbai Zonal Unit, Mumbai on 10.09.2025.

On the basis of summons dated 03.09.2025 issued by Senior Intelligence Officer, DRI, Mumbai Zonal Unit under the provisions of Section 108 of the Customs Act, 1962, I Shri Ravikumar Shivaji Andhale residing at Gauri Niwas Raw House, Plot No. C-3/35, Khanda Colony, Near Pillai Collage, Sector-07, New Panvel West, Panvel, Raigarh, Maharashtra - 410206, present myself before you to give my true and correct statement.

I have been explained the provisions of Section 108 of the Customs Act, 1962. This inquiry is deemed to be judicial proceedings within the meaning of section 229 & 267 of Bhartiya Nyaya Sanhita 2023 according to which intentionally giving any false evidence or fabricating evidence for the purpose of being used in these proceedings is an offence punishable under section 229 of Bhartiya Nyaya Sanhita 2023 and intentionally offering insult, or causing any interruption to the officer sitting in these proceedings is an offence under section 267 of Bhartiya Nyaya Sanhita 2023 I am also informed that the statement given by me can be used against me or any other persons(s) in any court of law. Having understood my responsibility thereunder, I give my true and voluntary statements as below:

I am tendering self-certified copy of my AADHAR card no 7173 5024 6127 as a proof of my identity. I can read, write and understand English & Hindi. I am currently residing at Gauri Niwas Raw House, Plot No. C-3/35, Khanda Colony, Near Pillai Collage, Sector-07, New Panvel West, Panvel, Raigarh, Maharashtra - 410206 for last 4 years with my wife and two children. I have completed my 10th standard in the year 2005 from Maharashtra Board. After that I joined as manager in transport company namely M/s Sonal Freight Carrier, Kalamboli. In the year 2014, I incorporated my own transport firm namely M/s GPR Logistics. Currently I am proprietor of M/s GPR Logistics.

Q1 What is name of your firm and what is nature of your business? Please elaborate?

Ans- The name of my firm is M/s GPR Logistics, having registered office at Gauri Niwas, Plot No. C-3/35, Sector-7, Khanda Colony, New Panvel (W) - 410206. I am proprietor in my firm. My firm is basically engaged in Transportation.

Q2 Have you provided any services to M/s Hi Tech Stainless World? If Yes, then what kind of services you have provided to M/s Hi Tech Stainless World and how are you providing the same and since when?

Ans- Yes, I have provided Transportation Service to M/s Hi Tech Stainless World. I am working with them since 2021. Before that they had another firm namely M/s Metal Port, with whom I have worked.

Q3 Is there any agreement made between you and M/s Hi Tech Stainless World, for the business you are doing with M/s Hi Tech Stainless World? If yes, then provide the certified copy of the same.

Ans- No, there is no written agreement between my firm and M/s Hi Tech Stainless World.


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Q4 Have you provided transportation service of any goods to M/s Hi Tech Stainless World? If yes, then provide the details? Please provide relevant documents i.e. Lorry Receipt, Tax invoice, E-way Bills etc.

Ans- Yes, I have provided transportation service to M/s Hi Tech Stainless World. I further state that usually I took loaded container from CFS and transport the same to factory premises of M/s Hi Tech Stainless World. In case if asked by them I also transport loaded container to Kalamboli. Upon being asked I state that I do not know where the loaded container was exactly transported in Kalamboli, as they ask me to place my truck near Disma Potia Kanta, Kalamboli. Thereafter, one of their employee Shri Umesh Shetty took the loaded truck to any plot in Kalamboli, where they wanted the delivery. Upon being further asked I state that I do not know Plot Number in Kalamboli, where the goods were finally destined. However, I will ask my drivers and revert you about the same. Further, I state that I did not bring any documents pertaining to M/s Hi Tech Stainless World as the documents are voluminous to search/segregate and I am the only person in my company. Therefore, I will submit the relevant documents within 7 days.

Q5 Please explain your association with M/s Hi Tech Stainless World? How did you came into contact with M/s Hi Tech Stainless World?

Ans- In the year around 2016, I met with Shri Rahul Bokadia through market. Thereafter, I started working with them. As I have stated above that earlier I worked with them with their firm M/s Metal Port and now working with them with their firm M/s Hi Tech Stainless World. I used to coordinate with Shri Umesh Shetty regarding transportation of goods. Upon being further asked I state that I do not know Shri Narpat Bokadia & Shri Prashant Jain. As Shri Rahul Bokadia and Shri Umesh Shetty used to call me for transportation.

Q6 Please explain the process of transportation of goods for M/s Hi Tech Stainless World by you?

Ans- Once the container gets Customs clearance after import, I receive call from CHA Shri Ketan Dagha (M/s Mudra Logistics) to take the container from CFS. Thereafter, I receive E-way bill from M/s Hi Tech Stainless World on my mail id i.e. gprlogistic89@gmail.com from their mail id hitechstainless123@gmail.com. After that Shri Rahul Bokadia or Shri Umesh Shetty used to call me for informing me to transport the goods either in their factory in DahisarMori or in Kalamboli. Upon being further asked I state that the E-way bills provided to me through e-mail always consists destination address of Factory premises in DahisarMori, however, many times the goods were delivered to Kalamboli as per their instructions during telephonic conversation. I again reiterate that I do not know Plot Number in Kalamboli, where the goods were finally destined.

Q7 Are you aware that the import consignments transported by you for M/s Hi Tech Stainless World were imported from China under Advance Authorisation and cleared by importer without payment of any duty. These duty free imported goods were diverted by M/s Hi Tech Stainless World in local market which is violation of various provisions of the Customs Act, 1962?

Ans- No, I am not aware about the import made by M/s Hi Tech Stainless World, neither I know about Advance Authorisation. Being Transporter my work is limited to take the goods from CFS and deliver the same to premises as conveyed by them (M/s Hi Tech Stainless World). I further state I only looks after import consignment of M/s Hi Tech Stainless World, I do not transport for their exports. I also state that I only transport containerized cargo, I do not transport loose cargo.

Q8 Do you know about M/s A to Z Metal Cutting Service or M/s Steel Gems?

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Ans. No, I don't know anything about the firms namely M/s A to Z Metal Cutting Service or M/s Steel Gems.

Q9 Do you wish to add anything?

Ans- No I don't want to add anything.

This statement of mine running into three (03) pages has been voluntarily given by me, which has been typed on my request. I have not been subjected to any pressure, threat, coercion, duress etc. by the recording officer during recording of my statement. None of my religious feelings were hurt during recording of my statement. During the course of record of statement, the behavior of the officer was very cordial. I have once again gone through my statement and finding the same to be true and recorded correctly and as per my say and version I put my dated signatures on all the pages of my statement. I will appear before you as and when called for.

The Above Statement of mine running into 3 pages has been recorded as per my say, the entire statement has been recorded in cordial manner, I have not been subjected to any force, threat or coercion


10/9/25

Ravikumar Shivaji Andhale
(CPR Logistic)

Before me:


Satyanarayan Bishnoi
Senior Intelligence Officer
12.09.2025

	<p style="text-align: center;">सीमाशुल्क आयुक्त कार्यालय (NS-III) OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-III), जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा, JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA, तालुका- उरण, जिला रायगड, महाराष्ट्र- 400 707, TALUKA-URAN, DISTRICT-RAIGAD, MAHARASHTRA- 400707</p>
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F. No. CUS/APR/INV/46/2025-Group 4

Date: 08-04-2025

DIN: 20250470NV000000954C

To,
M/s Hi Tech Stainless World
Shed No. 2, Rangara Compound,
Shil Phata Road, Adivli, Kiravli,
Thane, Maharashtra – 400612

Gentleman,

Sub: Provisional release of goods under Section 110A of the Customs Act, 1962 seized in the case of M/s Hi Tech Stainless World (IEC No. AAHHN2300R)– reg.

1. Based on intelligence developed by the Directorate of Revenue Intelligence (DRI), Mumbai, it was gathered that the importer, M/s Hi Tech Stainless World, was importing 'Stainless Steel Seamless Pipes' from China under the Advance Authorisation Scheme without payment of applicable duties. Pursuant to this intelligence, a search was conducted at the factory premises of M/s Hi Tech Stainless World, located at Shed No. 2, Rangara Compound, Shil Phata Road, Adivli, Kiravli, Panvel, Maharashtra – 400612, under a panchnama dated 14.11.2024 and the goods found in the said premises were handed over under Supurdnama dated 14.11.2024 and subsequently seized vide seizure memo dated 07.01.2025.

2. Subsequently, the DRI, Mumbai, vide letter dated 14.01.2025, forwarded a request from the importer for the provisional release of the seized goods. The investigating unit has recommended the provisional release of the goods covered under the seizure memo dated 07.01.2025. As the seizure is still in force and investigation is ongoing, the Competent Authority has permitted provisional release of the goods in accordance with Section 110A of the Customs Act, 1962, based on the recommendation of the investigating unit.

3. Conditions for Provisional Release of Seized Goods:

- i. The importer shall execute a bond amounting to ₹12 Crore.
 - ii. The importer shall furnish an under taking that seized goods, as mentioned in Annexure-A, shall not be exported under the Advance Authorisation Scheme.
4. This issue with the approval of Commissioner of Customs, NS-III.

Yours sincerely

Signed by

Kishor Pandit

Date: 08-04-2025 16:40:11

(Kishor S. Pandit)

Assistant Commissioner of Customs

Gr. 4/4A, NS-III, JNCH

Encl: Annxeure A

	<p style="text-align: center;">सीमाशुल्क आयुक्त कार्यालय (NS-III) OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-III), जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा, JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA, तालुका- उरण, जिला रायगड, महाराष्ट्र- 400 707, TALUKA-URAN, DISTRICT-RAIGAD, MAHARASHTRA- 400707</p>
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F. No. CUS/APR/INV/46/2025-Group 4

Date: 08-04-2025

DIN: 20250470NV000000954C

To,
M/s Hi Tech Stainless World
Shed No. 2, Rangara Compound,
Shil Phata Road, Adivli, Kiravli,
Thane, Maharashtra – 400612

Gentleman,

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3. Conditions for Provisional Release of Seized Goods:

- i. The importer shall execute a bond amounting to ₹12 Crore.
 - ii. The importer shall furnish an under taking that seized goods, as mentioned in Annexure-A, shall not be exported under the Advance Authorisation Scheme.
4. This issue with the approval of Commissioner of Customs, NS-III.

Yours sincerely

Signed by

Kishor Pandit

Date: 08-04-2025 16:40:11

(Kishor S. Pandit)

Assistant Commissioner of Customs

Gr. 4/4A, NS-III, JNCH

Encl: Annxeure A



भारत सरकार/GOVERNMENT OF INDIA
वित्त मंत्रालय, राजस्व विभाग /MINISTRY OF FINANCE, DEPT OF REVENUE
वस्तु एवं सेवा कर आसूचना महानिदेशालय
DIRECTORATE GENERAL OF GOODS & SERVICES TAX INTELLIGENCE
प्रधान अपर महानिदेशक का कार्यालय, मुंबई आंचलिक इकाई
Office of the Pr. Additional Director General, Mumbai Zonal Unit
तीसरी मंजिल, एन. टी. सी. हाउस, १५, एन. एम. मार्ग, बेलाई एस्टेट, मुंबई-४००००१
Third floor, N.T.C. House, 15, N.M. Road, Ballard Estate, Mumbai-400001
Email: adg-dggimzu.cbic@gov.in; Telephone: 022-22662477, 22664610; Fax: 022-22663013

F. No. DGGI/INT/MISC/210/2025-DD/AD-II-O/o Pr ADG-DGGI-ZU-Mumbai Dated: 27/10/2025

To,
The Deputy Director,
Directorate of Revenue Intelligence,
Mumbai Zonal Unit,
Mumbai.

Subject: Diversion of Imported Goods under Advance Authorisation by Ms. Hi Tech Stainless World (IEC: AAHHN2300R)

Ma'am/ Sir,

This is with reference to the ongoing investigation into the suspected diversion of imported goods under the Advance Authorisation scheme by M/s Hi Tech Stainless World (IEC: AAHHN2300R), located at Rangara Compound, Shil Phata, Adivali Kiravali, Thane, Maharashtra.

2. Pursuant to intelligence developed and initial findings by your office vide letter F. No. DRIMZUFINT-1102024 dated 25.07.2025, wherein it was observed that M/s Hi Tech Stainless World was importing stainless steel pipes from China without payment of duty under the Advance Authorisation scheme and allegedly diverting them into the domestic market, contrary to the scheme conditions.

3. Following the initiation of investigation in November 2024, which resulted in the identification and seizure of 19,496 kg of diverted goods from the premises at Plot No. 1776, Kalamboli Street Market, as well as 329 MT of finished goods manufactured from local scrap. The modus operandi uncovered involved transfer of imported goods to third-party locations under the pretext of job work, circular trading via affiliated firms such as M/s Numet Alloys, and use of self/related entity procurement to fulfill export obligations irregularly. During the investigation, supporting statements have been recorded and substantial documentary evidence, including digital records, seized.

4. Search proceedings under Section 67 of the CGST Act, 2017, have been conducted on related supplier premises, with notable findings such as, discrepancies in storage and movement records, and unexplained transactions. Some entities have failed to produce evidence substantiating legitimate supply and storage of goods, and relevant summons have been issued as part of the ongoing inquiry.

5. In light of the facts established and the investigation conducted so far by DGGI Mumbai Zonal Unit, a detailed report is enclosed for your kind reference.
6. It is further requested that the Directorate of Revenue Intelligence, Mumbai Zonal Unit, kindly provide an investigation report detailing the findings, evidence, and actions taken thus far. Receipt of your investigation report will help consolidate evidence and facilitate further proceedings by this office.
7. This issues with the approval of Pr. Additional Director General, DGGI, Mumbai Zonal Unit.

Encl :- As above.


(Manish Yadav)
Deputy Director