OFFICE OF COMMISSIONER OF CUSTOMS (NS-III)

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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 refereed 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 Committeeas 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**	**Any producer other than serial number 1 to 9**	**3801**
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.	0311027584	04-10-2023	660	131.74	04-10-2024	04-04-2025
2.	0311031146	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.	0311027584	04-10-2023	660	626	131.74	0
2.	0311031146	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 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.

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. NarpatBokadia	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 NarpatBokadia	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. Statementdated 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 Narpat 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 Authorisationby 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 **ShriRahul 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.

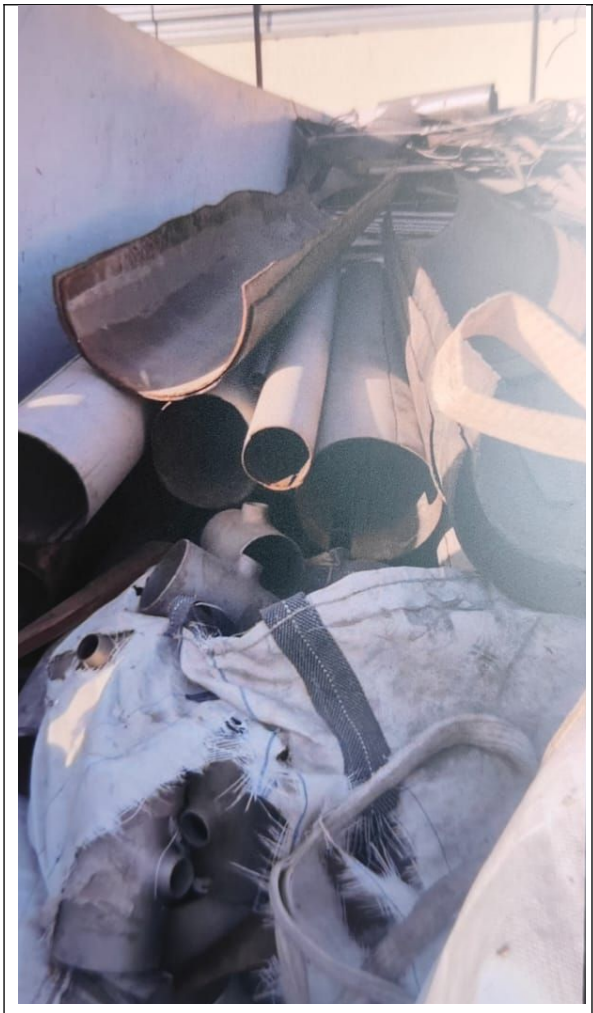
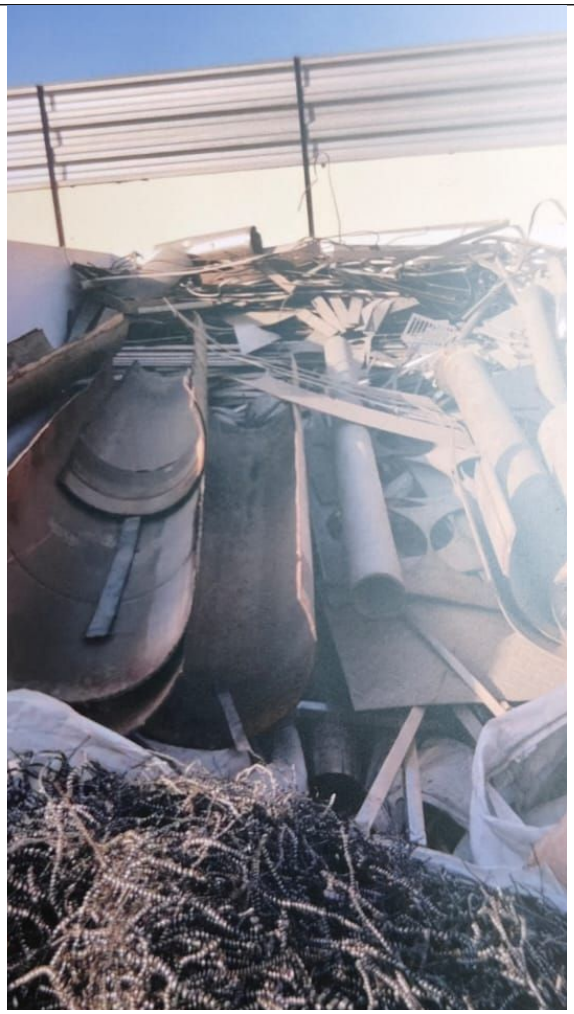
vi. On being asked from where the goods were picked and where were they delivered, he stated that the goods were loaded from the premises of M/s Kanak Industries Corporation at Shop No. 08, Ratna Sadan, Maruti Mandir Marg, 5th Kumbharwada

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 NarpatBokadia 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**

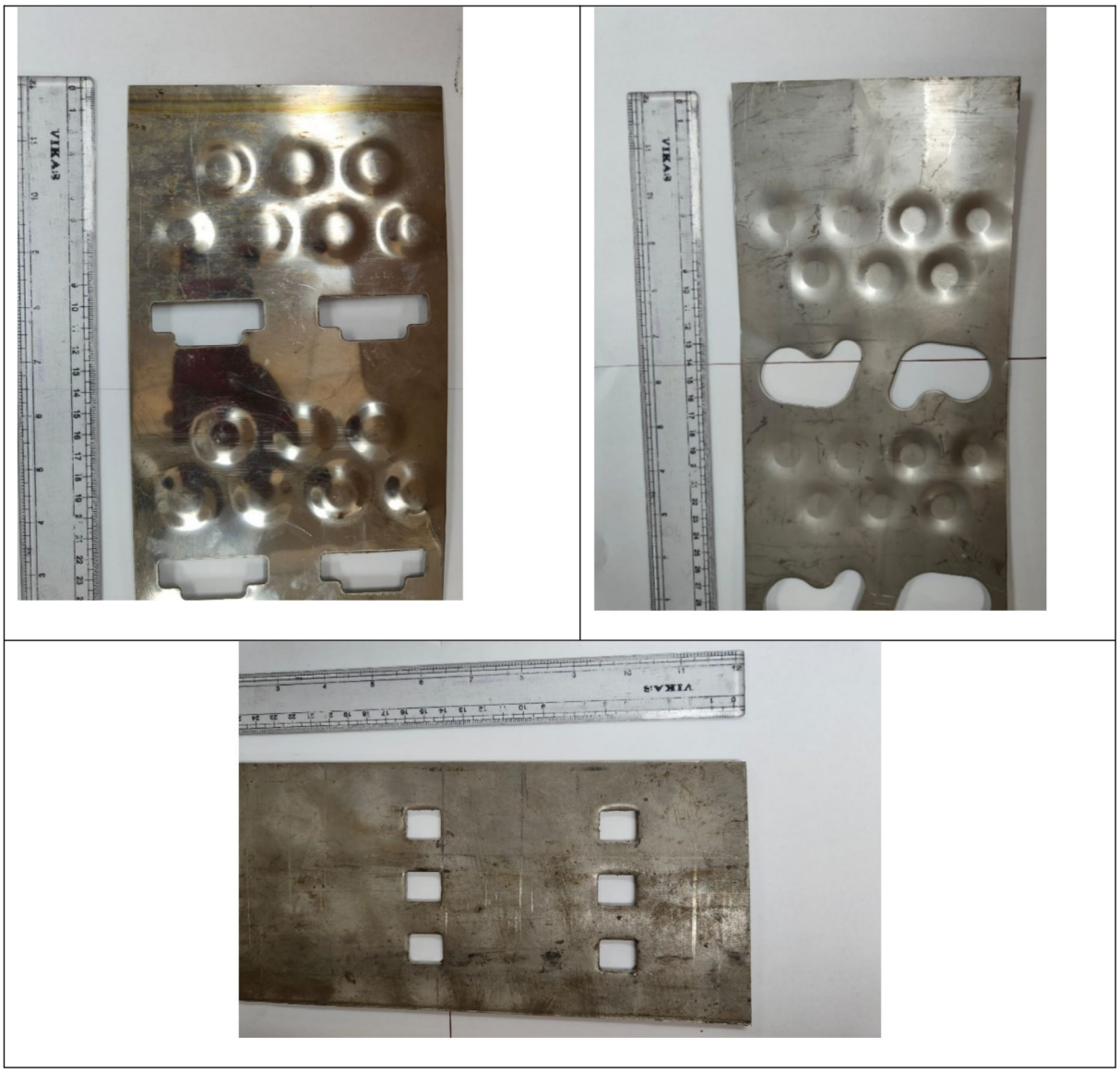
v. In total, 74,057 kgs of stainless sheet strips of Grade 304 were sold as SS Melting Scrap to M/s Numet Alloys for a total invoice value of Rs. 1,07,09,775/-, and he is

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.

l. Statement dated 31.01.2025 of **ShriJagdish 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:

a) 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.

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 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. Statementdated 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 hadmet 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. Statementdated 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 DismaPotiaKanta, 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 NarpatBokadia& 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 panchanamas dated 14.11.2024 were seized vide seizure memorandum dated 26.11.2024 and 07.01.2025respectively. 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 NarpatBokadia 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 NarpatBokadia 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:-

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

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 iscompleted.

(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 advanceauthorisation 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 witheach 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 transhipment, 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) <u>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:</u> 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 statment. 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 videF. 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 storedgowdon located at Plot No. 1776, Kalamboli Steel Market, Navi Mumbai belonging to Shri Rakesh Bhandari to importedStainless-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' importedunder 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 Dutyare 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 alongwith 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+IGST) (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/-	1,94,55,943/-	41,22,41,312/-	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 NarpatBokadia appears to be the key person who hatched the criminal conspiracy to defraud the Government of its legitimate revenue. Shri NarpatBokadia was controlling the entire operations of HTSW and the entire business of HTSW was looked after by him. Shri NarpatBokadia 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 AuthorisationsNo. 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 NarpatBokadia himself and his son-in-law Shri Prashant Jain used to co-ordinate 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 NarpatBokadia 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 NarpatBokadia 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 NarpatBokadia did not reveal the entire details of sale of the goods imported duty free under Advance Authorisations. Thus, Shri NarpatBokadia 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. Accoordingly, Shri NarpatBokadiaappears 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 the 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 AuthorisationsNo. 0311027584 dated 04.10.2023 and 0311031146 dated 13.02.2024, which were found to be diverted in violation ofNotification 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 ofNotification 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 AuthorisationsNo. 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 4of 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 Narpat 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 NarpatBokadia, 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**, FIat 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-ZU-Mumbai dated 27.10.2025	432	433

Annexure - A

	CUSTOM INDEX CODE	BENNUMBER	BEDATE	COUNTRYORIGIN	SUPPLIERNAME	SUPPLIER COUNTRY	ITEM DESCRIPTION	ITEM SERIAL NUMBER	TECHNIME CODE	HSTC CODE	QUANTITY	UOQC	UNITPRICE (in USD/MTS)	FIEMWRE ASSVALUE	BCD RATE	BCD AMT	SCD RATE	SCD AMT	AIDD RATE in USD/MTS	AIDD 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	28.705	MTS	2050	5010362	10	501036	10	50102	3801	9186279	18	2654552	12351898	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	78.062	MTS	1800	4309924	10	430992	10	43099	3801	8981080	18	2475919	11930101	311027584	04-10-2023	84.2	Advance Licence
3	INNSA1	8601971	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	2339904	10	233990	10	23399	3801	4877776	18	1344713	6479439	311027584	04-10-2023	84.15	Advance Licence
4	INNSA1	8601971	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	2540926	311027584	04-10-2023	84.15	Advance Licence
5	INNSA1	8645633	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	25.776	MTS	2000	4386564	10	438656	10	43866	3801	8243921	18	2360341	11096784	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	8866434	20-11-2023	CN	WENZHOU NANXU STEEL CO., LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES GRADE 304 (MIXED SIZE)	1	3	73041110	28.952	MTS	2000	4778231	10	477823	10	47782	3801	8980004	18	2571091	12076701	311027584	04-10-2023	84.1	Advance Licence
9	INNSA1	8990578	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	3855163	10	385516	10	38552	3801	7424620	18	2204173	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	27.962	MTS	1800	4293756	10	429376	10	42938	3801	8941118	18	2471701	11910719	311027584	04-10-2023	84.1	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	28.689	MTS	1800	4372554	10	437255	10	43726	3801	9129468	18	2516579	12126017	311027584	04-10-2023	84.1	Advance Licence
12	INNSA1	9256392	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	4374910	10	437491	10	43749	3801	9139437	18	2518522	12135381	311027584	04-10-2023	84.1	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	9129878	18	2514459	12115602	311027584	04-10-2023	84.1	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	8957280	18	2415782	11799549	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	28.080	MTS	1700	4046432	10	404643	10	40464	3801	8966696	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	8945645	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	2416641	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	28.496	MTS	1700	4129965	10	412997	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	4085398	10	408539	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	2375035	11352455	311027584	04-10-2023	83.95	Advance Licence
22	INNSA1	2818891	30-03-2024	CN	WENZHOU TINSI STEEL TECHNOLOGY CO., LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	26.525	MTS	1800	4363030	10	436303	10	43630	3801	9110769	18	2513672	12102374	311027584	04-10-2023	84	Advance Licence

24.11.2025

24/11/25

23	INNSA1	2619892	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	435620	10	435462	10	43546	3801	9093208	18	2506413	12079947	31102754	06-10-2023	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	419858	10	419836	10	41980	3801	9016958	18	2461844	12349600	31102754	06-10-2023	84	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	424148	10	424135	10	42413	3801	9109295	18	2487055	12063876	31109146	13-02-2024	84	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	27.976	MTS	1750	417567	10	417577	10	41758	3801	8968066	18	2448714	11876914	31109146	13-02-2024	84	Advance Licence
27	INNSA1	3125153	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	427269	10	427264	10	42726	3801	9170931	18	2505521	12152442	31109146	13-02-2024	84	Advance Licence
28	INNSA1	3125327	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	425815	10	425815	10	42582	3801	9145813	18	2497025	12111258	31109146	13-02-2024	84	Advance Licence
29	INNSA1	3168469	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	425163	10	425516	10	42552	3801	9139397	18	2495273	12102758	31109146	13-02-2024	84	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	358622	10	358632	10	35863	3801	7702834	18	2103057	10200387	31109146	13-02-2024	84	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	2	73041110	27.725	MTS	1750	413858	10	413860	10	41386	3801	8889033	18	2426918	11771196	31109146	13-02-2024	84	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	2	73041110	16.3	MTS	1750	243152	10	243315	10	24332	3801	5230014	18	1426826	6920487	31102754	04-10-2023	84	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	2	73041110	11.73	MTS	1750	174798	10	174799	10	17480	3801	3754394	18	1025039	4971717	31109146	13-02-2024	84	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	2	73041110	28.671	MTS	1750	427981	10	427981	10	42798	3801	9192334	18	2509726	12172839	31109146	13-02-2024	84	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	2	73041110	28.496	MTS	1730	420581	10	420258	10	42026	3801	9130811	18	2483222	12076316	31109146	13-02-2024	84	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	434830	10	434803	10	43480	3801	9130870	18	2512167	12120620	31109146	13-02-2024	84	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	435859	10	435856	10	43586	3801	9152279	18	2518250	12149971	31109146	13-02-2024	84	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	2	73041110	28.621	MTS	1850	446518	10	446515	10	44651	3801	9174068	18	2543469	12208703	31109146	13-02-2024	84	Advance Licence
39	INNSA1	4375329	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	424546	10	424565	10	42456	3801	9118955	18	2489692	12075668	31109146	13-02-2024	84	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	418705	10	418705	10	41871	3801	9099414	18	2492467	12152457	31109146	13-02-2024	84	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	3	3	73041110	28.447	MTS	1850	446597	10	446540	10	44654	3801	9174580	18	2543611	12209384	31109146	13-02-2024	84	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	2	3	73041110	28.525	MTS	1700	411459	10	411459	10	41146	3801	9139278	18	2478047	12130388	31109146	13-02-2024	84	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	442521	10	442521	10	44252	3801	9052016	18	2520720	12099510	31109146	13-02-2024	84	Advance Licence
44	INNSA1	5313471	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	1730	434804	10	434806	10	43481	3801	9232955	18	2530675	12243917	31109146	13-02-2024	84	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	411040	10	411041	10	41104	3801	9190383	18	2475528	12118056	31109146	13-02-2024	84	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	43640	10	43640	10	4364	3801	651349	18	211600	950753	31109146	13-02-2024	84	Advance Licence

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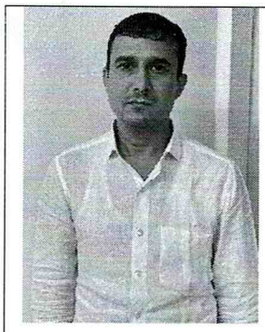
47	INNSA1	5376715	02-09-2024	CN	WENZHOU GISSUN STAINLESS STEEL CO LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	25.993	MTS	1750	3859636	10	385964	10	38596	3801	8981118	18	2280518	11087807	31109146	13-02-2024	84	Advance Licence
48	INNSA1	6232914	20-10-2024	CN	WENZHOU TINSI STEEL TECHNOLOGY CO. LTD	CHINA	STAINLESS STEEL SECONDARY SEAMLESS PIPES (MIX SIZE) GRADE 304	1	3	73041110	28.536	MTS	1800	4363040	10	436304	10	43634	3801	9714130	18	2530959	12224467	31109146	13-02-2024	84	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	2393279	11673958	31109146	13-02-2024	84	Advance Licence
50	INNSA1	6554920	07-11-2024	CN	WENZHOU 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	2467368	12092959	31109146	13-02-2024	84	Advance Licence
											1286			19453947		19455943		1945596		41224131		11807610	546719754						

24.11.2025

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

24/11/25
Deepak Meena
SIO/ DRI



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.

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**

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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 usally 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 ewaybills.

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.

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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

Jagdish. Bishnoi

Before me:

Satyanarayan Bishnoi
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/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**		

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**		

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

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 ...

Gusha 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	
					3,96,15,746.99	4,13,31,007.00
	To	**Closing Balance**			17,15,260.01	
					4,13,31,007.00	**4,13,31,007.00**
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
					25,00,000.00	32,15,260.01
	To	**Closing Balance**			7,15,260.01	
					32,15,260.01	**32,15,260.01**

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 : **9281300e48e60bea28b8719cc4ef74eaee1cbc786-0dc88da2afdd2ac2265322e**
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/UIN: 27AARFN6816E1ZY
State Name : Maharashtra, Code : 27

Consignee (Ship to)
Evershine Steel
16, Plot- 102, Floor-1, Pravin House, Shree Ram
MANDHIR 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
MANDHIR MARG, MUMBAI, 400004
GSTIN/UIN : 27BMYPV3582K1ZU
State Name : Maharashtra, Code : 27

Invoice No. NA/005/2023-24	e-Way Bill No. 201599581848
Dated	3-Jun-23
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's Order No.	VERBAL
Dated	3-Jun-23
Dispatch Doc No.	
Delivery Note Date	3-Jun-23
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 TRANSPORATION UNDER THIS INVOICE BY BUYER

Sl 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
	Output CGST			9	%	2,70,053.55
	Output SGST			9	%	2,70,053.55
	ROUND OFF					(-)0.10
	Total		8,957.000 kgs			₹ 35,40,702.00

Stock

Amount Chargeable (in words) E. & O.E
INR Thirty Five Lakh Forty Thousand Seven Hundred Two Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax 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

M/S. NUMET ALLOYS MUMBAI

Authorised Signatory

This is a Computer Generated Invoice

31/1/25

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 - 03/06/2023**

Transaction type: Regular

2.Address Details

From	To
GSTIN : 27AAR FN681 6E1ZY NUMET ALLOYS MAHARASHTRA	GSTIN : 27BMY PV358 2K1ZU Evershine Steel MAHARASHTRA
:: Dispatch From :: ,Plot no 1423 and 1423A,,Raigad ,Road no. 26, Village Kheduk Pada,, Kalamboli, Panvel,MAHARASHTRA-410218	:: 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	89570.00	3000595.00	9.000+9.000+0.00+0.00

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	[illegible]

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	MH06AC3589	Kalamboli, Panvel	03/06/2023 03:46 PM	27AARFN6816E1ZY		

201599581848

[illegible]

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 : **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. NA/006/2023-24 211599627624	Dated 3-Jun-23
	Delivery Note NA/006/2023-24	Mode/Terms of Payment IMMEDIATE
	Reference No. & Date. NA/006/2023-24 dt. 3-Jun-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 3-Jun-23
	Dispatch Doc No.	Delivery Note Date 3-Jun-23
	Dispatched through VECHILE	Destination KALAMBOLI
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	Bill of Lading/LR-RR No. DT.3-JUNE-23 dt. 3-Jun-23	Motor Vehicle No. MH46BB0051
	Terms of Delivery DELIVERY FROM OUR KALAMBOLI WAREHOUSE ONLY TRANSPORATION UNDER THIS INVOICE BY BUYER	

Sl 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
	Stock					
	Output CGST			9	%	2,36,979.00
	Output SGST			9	%	2,36,979.00
	Total		7,860.000 kgs			₹ 31,07,058.00

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

INR Thirty One Lakh Seven Thousand Fifty Eight Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax 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

M/S. NUMET ALLOYS MUMBAI

Authorised Signatory

This is a Computer Generated Invoice

Gunjal 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 - 03/06/2023**

Transaction type: **Regular**

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+0.00

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

Gopal
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

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. **NA/009/2023-24**	e-Way Bill No. **261610766351**	Dated **27-Jun-23**
Delivery Note **NA/009/2023-24**		Mode/Terms of Payment **IMMEDIATE**
Reference No. & Date. NA/009/2023-24 dt. 27-Jun-23		Other References
Buyer's Order No. **VERBAL**		Dated **27-Jun-23**
Dispatch Doc No.		Delivery Note Date **27-Jun-23**
Dispatched through **VECHILE**		Destination **KALAMBOLI**
Bill of Lading/LR-RR No. **DT.27-JUNE-23 dt. 27-Jun-23**		Motor Vehicle No. **MH46BB6218**
Terms of Delivery **DELIVERY FROM OUR KALAMBOLI WAREHOUSE ONLY TRANSPORATION UNDER THIS INVOICE BY BUYER**		

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

Stock

Amount Chargeable (in words)
INR Twenty Seven Lakh Ninety Two Thousand Four Only

E. & O.E

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax 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.

for Numet Alloys
NUMET ALLOYS MUMBAI
Authorised Signatory

This is a Computer Generated Invoice

Gr 5821
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 - 27/06/2023**

Transaction type: **Regular**

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+0.00

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

6713/21
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 : **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 e-Way Bill No. Delivery Note NA/11/2023-24 Reference No. & Date. NA/11/2023-24 dt. 29-Jun-23	Dated 29-Jun-23 Mode/Terms of Payment IMMEDIATE 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 Dispatch Doc No.	Dated 29-Jun-23 Delivery Note Date 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	Dispatched through SELF HANDCRAT Bill of Lading/LR-RR No. DT-29-JUNE-23 dt. 29-Jun-23 Terms of Delivery PARTY ARRANGE BY HANDCART	Destination MUMBAI Motor Vehicle No SELF HANDCRAT

Sl 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					0.08
	Total		526.400 kgs			₹ 2,08,086.00

Steel

Amount Chargeable (in words) E & O.E

INR Two Lakh Eight Thousand Eighty Six Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax 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

Gurish 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

NUMET ALLOYS

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

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/12/2023-24	29-Jun-23
Delivery Note	Mode/Terms of Payment
NA/11/2023-24	IMMEDIATE
Reference No. & Date.	Other References
NA/12/2023-24 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
SELF HANDCART	MUMBAI
Bill of Lading/LR-RR No.	Motor Vehicle No.
DT-29-JUNE-23 dt. 29-Jun-23	SELF HAND CART
Terms of Delivery	
PARTY ARRANGE BY HANDCRAFT	

Sl 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

Stock -

Amount Chargeable (in words) E. & O.E
INR Three Lakh Forty Eight Thousand One Hundred Twenty Four Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax 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

Authorised Signatory

M/S. NUMET ALLOYS MUMBAI

This is a Computer Generated Invoice

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 : **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. NA/13/2023-24	e-Way Bill No. 291611881975
Dated	**29-Jun-23**
Delivery Note	**NA/13/2023-24**
Mode/Terms of Payment	**IMMEDIATE**
Reference No. & Date.	NA/13/2023-24 dt. 29-Jun-23
Other References	
Buyer's Order No.	**VERBAL**
Dated	**29-Jun-23**
Dispatch Doc No.	
Delivery Note Date	**29-Jun-23**
Dispatched through	**VECHILE**
Destination	**KALAMBOLI**
Bill of Lading/LR-RR No	**DT-29-JUNE-23 dt. 29-Jun-23**
Motor Vehicle No	**MH46BB6218**
Terms of Delivery	**DELIVERY FROM OUR KALAMBOLI WAREHOUSE ONLY TRANSPORTAION UNDER THIS INVOICE BY BUYER**

Sl 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

Stock

Amount Chargeable (in words) E. & O.E
INR Thirteen Lakh Seventeen Thousand Five Hundred Twenty Eight Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax 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.

for Numet Alloys

M/S NUMET ALLOYS MUMBAI

Authorised Signatory

This is a Computer Generated Invoice

Gosa 31/1/23

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 - 29/06/2023**

Transaction type: **Regular**

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	3353.00	1116549.00	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
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

Gr 213/21
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,
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+ 91 22 49684792 • + 91 22 67496208
info@numetalloys.com • www.numetalloys.com

NUMET ALLOYS

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	Invoice No. e-Way Bill No. NA/42/2023-24	Dated **25-Aug-23**
	Delivery Note **NA/42/2023-24**	Mode/Terms of Payment **IMMEDIATELY**
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/42/2023-24 dt. 25-Aug-23	Other References
	Buyer's Order No. **VERBAL**	Dated **25-Aug-23**
	Dispatch Doc No.	Delivery Note Date **25-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	

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**
	Cgst			9	%	**93,980.25**
	Sgst			9	%	**93,980.25**
	ROUND OFF					**0.50**
	Total		2,975.000 kgs			**₹ 12,32,186.00**

Pwb 20/8/23

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

INR Twelve Lakh Thirty Two Thousand One Hundred Eighty Six Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax 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.

for Numet Alloys

M/S. NUMET ALLOYS MUMBAI

Authorised Signatory

This is a Computer Generated Invoice

Gm 3/21 31/1/25

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

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info@numetalloys.com • www.numetalloys.com

NUMET ALLOYS

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. e-Way Bill No. **NA/43/2023-24**	Dated **28-Aug-23**
	Delivery Note **NA/43/2023-24**	Mode/Terms of Payment **IMMEDIATELY**
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/43/2023-24 dt. 28-Aug-23	Other References
	Buyer's Order No. **VERBAL**	Dated **28-Aug-23**
	Dispatch Doc No.	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	

Sl 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**
	Cgst			9	%	**58,536.27**
	Sgst			9	%	**58,536.27**
	ROUND OFF					**0.46**
	Total		1,853.000 kgs			**₹ 7,67,476.00**

Paid 28/8/23

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

INR Seven Lakh Sixty Seven Thousand Four Hundred Seventy Six Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax 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.

for Numet Alloys

NUMET ALLOYS MUMBAI

Authorised Signatory

This is a Computer Generated Invoice

G/13/23
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,
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NUMET ALLOYS

Tax Invoice *(ORIGINAL FOR RECIPIENT)* **e-Invoice**

IRN : **228ebf46481fb900cfce2157bbd1464d7c4f83e559-ac70bda2e41d27a92ba767**
Ack No. : **122317956694212**
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

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. NA/44/2023-24 / e-Way Bill No.	Dated **28-Aug-23**
Delivery Note **NA/44/2023-24**	Mode/Terms of Payment **IMMEDIATELY**
Reference No. & Date. NA/44/2023-24 dt. 28-Aug-23	Other References
Buyer's Order No. **VERBAL**	Dated **28-Aug-23**
Dispatch Doc No.	Delivery Note Date **28-Aug-23**
Dispatched through **HANDCART**	Destination **MUMBAI**
Terms of Delivery	

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	**S.S SEAMLESS PIPE-73044100**	73044100	2,107.000 kgs	351.00	kgs	**7,39,557.00**
	Cgst			9	%	**66,560.13**
	Sgst			9	%	**66,560.13**
	Less : ***ROUND OFF***					**(-)0.26**
	Total		2,107.000 kgs			**₹ 8,72,677.00**

Paid 20/9/23

Amount Chargeable (in words) *E. & O.E*
INR Eight Lakh Seventy Two Thousand Six Hundred Seventy Seven Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax Amount
73044100	7,39,557.00	9%	66,560.13	9%	66,560.13	1,33,120.26
Total	**7,39,557.00**		**66,560.13**		**66,560.13**	**1,33,120.26**

Tax Amount (in words) : **INR One Lakh Thirty Three Thousand One Hundred Twenty and Twenty 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.

for Numet Alloys
M/S. NUMET ALLOYS MUMBAI
Authorised Signatory

This is a Computer Generated Invoice

Gn 3/21 31/1/25

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

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info@numetalloys.com • www.numetalloys.com

NUMET ALLOYS

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. e-Way Bill No. **NA/47/2023-24**	Dated **1-Sep-23**
	Delivery Note **NA/47/2023-24**	Mode/Terms of Payment **IMMEDIATELY**
	Reference No. & Date. **NA/47/2023-24 dt. 1-Sep-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 **1-Sep-23**
	Dispatch Doc No.	Delivery Note Date **1-Sep-23**
	Dispatched through **HANDCART**	Destination **MUMBAI**
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	Bill of Lading/LR-RR No. **dt. 1-Sep-23**	Motor Vehicle No.
	Terms of Delivery	

Sl 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**
	Cgst			9	%	**67,914.00**
	Sgst			9	%	**67,914.00**
	Total		2,450.000 kgs			**₹ 8,90,428.00**

Paid 20/3/23

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

INR Eight Lakh Ninety Thousand Four Hundred Twenty Eight Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax 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.

for Numet Alloys
M/S. NUMET ALLOYS MUMBAI
Authorised Signatory

This is a Computer Generated Invoice

Gunjal 31/1/23

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

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info@numetalloys.com • www.numetalloys.com

NUMET ALLOYS

Tax Invoice *(ORIGINAL FOR RECIPIENT)* **e-Invoice**

IRN : **75b2b59eda69caf0751ced3f198ef206bf40e95cc2-0d0bc12194bed6f5ae9f76**
Ack No. : **122318015287945**
Ack Date : **1-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

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. NA/45/2023-24	Dated 1-Sep-23
Delivery Note NA/45/2023-24	Mode/Terms of Payment IMMEDIATELY
Reference No. & Date. NA/45/2023-24 dt. 1-Sep-23	Other References
Buyer's Order No. VERBAL	Dated 1-Sep-23
Dispatch Doc No.	Delivery Note Date 1-Sep-23
Dispatched through HANDCART	Destination MUMBAI
Bill of Lading/LR-RR No. dt. 1-Sep-23	Motor Vehicle No.
Terms of Delivery	

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	**S.S SEAMLESS PIPE 73041110**	73041110	1,985.500 kgs	308.00	kgs	**6,11,534.00**
	Cgst			9	%	**55,038.06**
	Sgst			9	%	**55,038.06**
	Less : ***ROUND OFF***					**(-)0.12**
	Total		1,985.500 kgs			**₹ 7,21,610.00**

Paid 20/8/23

Amount Chargeable (in words) *E. & O.E*
INR Seven Lakh Twenty One Thousand Six Hundred Ten Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax Amount
73041110	6,11,534.00	9%	55,038.06	9%	55,038.06	1,10,076.12
Total	**6,11,534.00**		**55,038.06**		**55,038.06**	**1,10,076.12**

Tax Amount (in words) : **INR One Lakh Ten Thousand Seventy Six and Twelve 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
MISS NUMET ALLOYS MUMBAI
Authorised Signatory

This is a Computer Generated Invoice

G 7113/21
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 : **65ebed806f021bfe17985a1efaee8c348bf898d8bb-3c12799639f8b2d37ac569**
Ack No. : **122318015851519**
Ack Date : **1-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. e-Way Bill No. **NA/46/2023-24**	Dated **1-Sep-23**
	Delivery Note **NA/46/2023-24**	Mode/Terms of Payment **IMMEDIATELY**
	Reference No. & Date. NA/46/2023-24 dt. 1-Sep-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 **1-Sep-23**
	Dispatch Doc No.	Delivery Note Date **1-Sep-23**
	Dispatched through **HANDCART**	Destination **MUMBAI**
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	Bill of Lading/LR-RR No. **dt. 1-Sep-23**	Motor Vehicle No.
	Terms of Delivery	

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	**S.S SEAMLESS PIPE 73041110**	73041110	2,495.500 kgs	308.00	kgs	**7,68,614.00**
	Cgst			9	%	**69,175.26**
	Sgst			9	%	**69,175.26**
	ROUND OFF					**0.48**
	Total		2,495.500 kgs			**₹ 9,06,965.00**

Paid 29/9/23

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

INR Nine Lakh Six Thousand Nine Hundred Sixty Five Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax Amount
73041110	7,68,614.00	9%	69,175.26	9%	69,175.26	1,38,350.52
Total	**7,68,614.00**		**69,175.26**		**69,175.26**	**1,38,350.52**

Tax Amount (in words) : **INR One Lakh Thirty Eight Thousand Three Hundred Fifty and Fifty 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
NUMET ALLOYS MUMBAI
Authorised Signatory

This is a Computer Generated Invoice

Gm3/21
31/1/25

IMPORTERS & STOCKISTS OF :
S.S. Pipes & Tubes,
Butt[illegible] 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 : **5e9690a50f7fa4dd2e5ae1db135ddd448a96631fec-b373ef45e297dfb45fb4cf**
Ack No. : **122318238907343**
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/56/2023-24**	Dated **18-Sep-23**
	Delivery Note	Mode/Terms of Payment **IMMDETILEY**
	Reference No. & Date. **NA/56/2023-24 dt. 18-Sep-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.	Dated
	Dispatch Doc No.	Delivery Note Date
	Dispatched through **HAND CART**	Destination **MUMBAI**
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	Terms of Delivery	

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	**S.S SEAMLESS PIPE-73044100**	73044100	1,552.000 kgs	355.00	kgs	**5,50,960.0**
	Cgst			9	%	**49,586.4**
	Sgst			9	%	**49,586.4**
	ROUND OFF					**0.2**
	Total		1,552.000 kgs			**₹ 6,50,133.0**

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

INR Six Lakh Fifty Thousand One Hundred Thirty Three Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax Amou
73044100	5,50,960.00	9%	49,586.40	9%	49,586.40	99,172.8
Total	**5,50,960.00**		**49,586.40**		**49,586.40**	**99,172.8**

Tax Amount (in words) : **INR Ninety Nine Thousand One Hundred Seventy 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.

for Numet Alloy

M/S. NUMET ALLOYS MUMBAI

Authorised Signato

This is a Computer Generated Invoice

Gr113621
31/1/25

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

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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 : **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**
	Delivery Note	Mode/Terms of Payment **IMMEDIATELY**
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/55/2023-24 dt. 18-Sep-23**	Other References
	Buyer's Order No.	Dated
	Dispatch Doc No.	Delivery Note Date
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 **HAND CART**	Destination **MUMBAI**
	Terms of Delivery	

Sl 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**
	Cgst			9	%	**94,603.95**
	Sgst			9	%	**94,603.95**
	ROUND OFF					**0.10**
	Total		2,961.000 kgs			**₹ 12,40,363.00**

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

INR Twelve Lakh Forty Thousand Three Hundred Sixty Three Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax 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

NUMET ALLOYS MUMBAI

Authorised Signatory

This is a Computer Generated Invoice

311125

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

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+ 91 22 49684792 • + 91 22 67496208
info@numetalloys.com • www.numetalloys.com

NUMET ALLOYS

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/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. **NA/54/2023-24**	Dated **18-Sep-23**
Delivery Note	Mode/Terms of Payment **IMMEDIATELY**
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	

Sl 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**
	Cgst			9	%	**58,411.80**
	Sgst			9	%	**58,411.80**
	ROUND OFF					**0.40**
	Total		1,865.000 kgs			**₹ 7,65,844.00**

Amount Chargeable (in words) *E. & O.E*
INR Seven Lakh Sixty Five Thousand Eight Hundred Forty Four Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax 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
M/s NUMET ALLOYS MUMBAI
Authorised Signatory

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6/7/21
31/1/25

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

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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	Invoice No. **NA/53/2023-24**	e-Way Bill No. **251648848488**	Dated **18-Sep-23**
	Delivery Note	Mode/Terms of Payment **IMMEDIATELY**
	Reference No. & Date. NA/.53/2023-24 dt. 18-Sep-23	Other References
Consignee (Ship to) **Evershine Steel** PLOT NO 1858 STEEL MARKET KALAMBOLI 410218 GSTIN/UIN : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27	Buyer's Order No.	Dated
	Dispatch Doc No.	Delivery Note Date
	Dispatched through **LORRY**	Destination PLOT NO.1858 STEEL MARKET KALAMBOLI
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	Bill of Lading/LR-RR No.	Motor Vehicle No. **MH04GC1716**
	Terms of Delivery	

Sl 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**
	Cgst			9	%	**1,98,952.65**
	Sgst			9	%	**1,98,952.65**
	Less : ***ROUND OFF***					**(-)0.30**
	Total		6,227.000 kgs			**₹ 26,08,490.00**

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

INR Twenty Six Lakh Eight Thousand Four Hundred Ninety Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax Amount
73041110	22,10,585.00	9%	1,98,952.65	9%	1,98,952.65	3,97,905.30
Total	**22,10,585.00**		**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

NUMET ALLOYS MUMBAI

Authorised Signatory

This is a Computer Generated Invoice

6713/21
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 P**
Generated By: **27AARFN6816E1ZY** Approx Distance: **10 KM** Valid Upto : **19-Sep-2 9 P**
Supply Type: **Outward-Supply** Transaction Type: **Combination of 2 and 3**

2. Address Details

From
Numet Alloys
GSTIN : 27AARFN6816E1ZY
Maharashtra

Dispatch From
PLOT NO 1423 STEEL MARKET KALAMBOLI
KALAMBOLI Maharashtra 410218

To
Evershine Steel
GSTIN : 27BMYPV3582K1ZU
Maharashtra

Ship To
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.:

31/1/25

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

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NUMET ALLOYS

Tax Invoice *(ORIGINAL FOR RECIPIENT)* **e-Invoice**

IRN : **884194bb158470cfeb5e0c0296031773dee1eb480-3c22a22851a8dd655316470**
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

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. NA/64/2023-24	e-Way Bill No. 201653938175	Dated 29-Sep-23
Delivery Note NA/64/2023-24		Mode/Terms of Payment IMMDETILEY
Reference No. & Date. NA/64/2023-24 dt. 29-Sep-23		Other References
Buyer's Order No. VERBAL		Dated 29-Sep-23
Dispatch Doc No.		Delivery Note Date 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 TRANSPORATION UNDER THIS INVOICE BY BUYER		

Sl 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**
	Cgst			9	%	**2,22,548.85**
	Sgst			9	%	**2,22,548.85**
	ROUND OFF					**0.30**
	Total		7,005.000 kgs			**₹ 29,17,863.00**

Amount Chargeable (in words) *E. & O.E*
INR Twenty Nine Lakh Seventeen Thousand Eight Hundred Sixty Three Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax 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
M/s. NUMET ALLOYS MUMBAI
Authorised Signatory

This is a Computer Generated Invoice

G/13/21
3/1/25

e-Way Bill

e-Way Bill

Doc No.: **Tax Invoice - NA/64/2023-24**
Date : **29-Sep-23**

IRN : **884194bb158470cfeb5e0c0296031773dee1eb4803c22a22851a8dd655316470**
Ack No.: **122318368975694**
Ack Date: **29-Sep-23**

1. e-Way Bill Details

e-Way Bill No.: **201653938175**
Generated By: **27AARFN6816E1ZY**
Supply Type: **Outward-Supply**
Mode : **1 - Road**
Approx Distance: **1 KM**
Transaction Type: **Bill From - Dispatch From**
Generated Date: **29-Sep-23 6:46 PM**
Valid Upto : **30-Sep-23 11:59 PM**

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	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 29.09.20**
Date : **29-Sep-23**

5. Vehicle Details

Vehicle No. : **MH01DR0642** From : **KALAMBOLI**
CEWB No.:

G 113/21
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 FOR RECIPIENT)* **e-Invoice**

IRN : **3f786d6ddbaaaf45fea29a62c8ef65b10ddb2a5ca6-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

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. NA/65/2023-24	e-Way Bill No. 261653943458	Dated 29-Sep-23
Delivery Note NA/65/2023-24		Mode/Terms of Payment IMMDETILEY
Reference No. & Date. NA/65/2023-24 dt. 29-Sep-23		Other References
Buyer's Order No. VERBAL		Dated 29-Sep-23
Dispatch Doc No.		Delivery Note Date 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. MH01EE5508
Terms of Delivery DELIVERY FROM OUR KALAMBOLI WAREHOUSE ONLY TRANSPORATION UNDER THIS INVOICE BY BUYER		

Sl 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**
	Cgst			9	%	**2,16,353.70**
	Sgst			9	%	**2,16,353.70**
	Less : ***ROUND OFF***					**(-)0.40**
	Total		6,810.000 kgs			**₹ 28,36,637.00**

Amount Chargeable (in words) *E. & O.E*
INR Twenty Eight Lakh Thirty Six Thousand Six Hundred Thirty Seven Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax 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
NUMET ALLOYS MUMBAI
Authorised Signatory

This is a Computer Generated Invoice

G 113/21
31/1/25

e-Way Bill

e-Way Bill

Doc No.: Tax Invoice - NA/65/2023-24
Date : 29-Sep-23

IRN : 3f786d6ddbaaaf45fea29a62c8ef65b10ddb2a5ca6a238e108a4717afbf8e65a
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

To
Evershine Steel
GSTIN : 27BMYPV3582K1ZU
Maharashtra

Dispatch From
PLOT NO 1423 STEEL MARKET KALAMBOLI
KALAMBOLI Maharashtra 400004

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.:

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,
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info@numetalloys.com • www.numetalloys.com

NUMET ALLOYS

Tax Invoice *(ORIGINAL FOR RECIPIENT)* **e-Invoice**

IRN : **c3a477c574d7852ee85d0c8eeee8d03bd9af2bcf78-ef6369bc85128e634467fc**
Ack No. : **122319544860557**
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/UIN: 27AARFN6816E1ZY
State Name : Maharashtra, Code : 27

Consignee (Ship to)
Evershine Steel
PLOT NO 832 STEEL MARKET
KALAMBOLI 410218
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. NA/107/2023-24	e-Way Bill No. 201696987556	Dated 29-Dec-23
Delivery Note NA/107/2023-24		Mode/Terms of Payment IMMEDIATE
Reference No. & Date. NA/107/2023-24 dt. 29-Dec-23		Other References
Buyer's Order No. VERBAL		Dated 29-Dec-23
Dispatch Doc No.		Delivery Note Date 29-Dec-23
Dispatched through VEHICLE		Destination KALAMBOLI
Bill of Lading/LR-RR No. dt. 29-Dec-23		Motor Vehicle No. MH04BU0377
Terms of Delivery DELIVERY FROM OUR KALAMBOLI WAREHOUSE ONLY TRANSPORATION UNDER THIS INVOICE BY BUYER		

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	**S.S SEAMLESS PIPE-73044100**	73044100	9,930.000 kgs	333.00	kgs	**33,06,690.00**
	Cgst			9	%	**2,97,602.10**
	Sgst			9	%	**2,97,602.10**
	Less : ***ROUND OFF***					**(-)0.20**
	Total		9,930.000 kgs			**₹ 39,01,894.00**

Amount Chargeable (in words) *E. & O.E*
INR Thirty Nine Lakh One Thousand Eight Hundred Ninety Four Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax Amount
73044100	33,06,690.00	9%	2,97,602.10	9%	2,97,602.10	5,95,204.20
Total	**33,06,690.00**		**2,97,602.10**		**2,97,602.10**	**5,95,204.20**

Tax Amount (in words) : **INR Five Lakh Ninety Five Thousand Two Hundred Four 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
M/S. NUMET ALLOYS MUMBAI
Authorised Signatory

This is a Computer Generated Invoice

G7372
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
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 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 29.12.202
Date : 29-Dec-23

5. Vehicle Details

Vehicle No. : MH04BU0377 From : KALAMBOLI CEWB No.:

Gn 13/21 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,
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NUMET ALLOYS

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/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Invoice No. **NA/108/2023-24** e-Way Bill No. **271697026891**	Dated **29-Dec-23**
	Delivery Note **NA/108/2023-24**	Mode/Terms of Payment **IMMEDIATE**
	Reference No. & Date. **NA/108/2023-24 dt. 29-Dec-23**	Other References
Consignee (Ship to) **Evershine Steel** PLOT NO 832 STEEL MARKET KALAMBOLI 410218 GSTIN/UIN : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27	Buyer's Order No. **VERBAL**	Dated **29-Dec-23**
	Dispatch Doc No.	Delivery Note Date **29-Dec-23**
	Dispatched through **VEHICLE**	Destination **KALAMBOLI**
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	Bill of Lading/LR-RR No. **dt. 29-Dec-23**	Motor Vehicle No. **MH11DD0043**
	Terms of Delivery **DELIVERY FROM OUR KALAMBOLI WAREHOUSE ONLY TRANSPORATION UNDER THIS INVOICE BY BUYER**	

Sl 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			9	%	**2,28,694.14**
	Sgst			9	%	**2,28,694.14**
	Less : ***ROUND OFF***					**(-)0.28**
	Total		6,358.000 kgs			**₹ 29,98,434.00**

15 copies
10/1/24

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

INR Twenty Nine Lakh Ninety Eight Thousand Four Hundred Thirty Four Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax 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
M/S. NUMET ALLOYS MUMBAI
Authorised Signatory

This is a Computer Generated Invoice

31/1/25

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-2[illegible]1:59 P
Supply Type: Outward-Supply | Transaction Type: Combination of 2 and 3

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 Rat (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 :
Name :
Doc No. :
Date : 29-Dec-23

5. Vehicle Details

Vehicle No. : MH11DD0043 From : KALAMBOLI CEWB No.:

G.T.B/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,
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+ 91 22 49684792 • + 91 22 67496208
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NUMET ALLOYS

Tax Invoice *(ORIGINAL FOR RECIPIENT)* **e-Invoice**

IRN : **abdf97a6570404d2ba9f12047909e0fc4e798ceed6-5df344da7218152807455c**
Ack No. : **122419749811984**
Ack Date : **13-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/110/2023-24 e-Way Bill No. 231703882523	Dated **13-Jan-24**
	Delivery Note **NA/110/2023-24**	Mode/Terms of Payment **IMMEDIATE**
	Reference No. & Date. NA/110/2023-24 dt. 13-Jan-24	Other References
Consignee (Ship to) **Evershine Steel** PLOT NO 832 STEEL MARKET KALAMBOLI 410218 GSTIN/UIN : 27BMYPV3582K1ZU State Name : Maharashtra, Code : 27	Buyer's Order No. **VERBAL**	Dated **13-Jan-24**
	Dispatch Doc No.	Delivery Note Date **13-Jan-24**
	Dispatched through **VEHICLE**	Destination **KALAMBOLI**
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	Bill of Lading/LR-RR No. **dt. 13-Jan-24**	Motor Vehicle No. **MH04JU2497**
	Terms of Delivery **DELIVERY FROM OUR KALAMBOLI WAREHOUSE ONLY TRANSPORATION UNDER THIS INVOICE BY BUYER**	

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	**S.S SEAMLESS PIPE-73044100**	73044100	9,470.000 kgs	335.00	kgs	**31,72,450.00**
	Cgst			9	%	**2,85,520.50**
	Sgst			9	%	**2,85,520.50**
	Total		9,470.000 kgs			**₹ 37,43,491.00**

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

INR Thirty Seven Lakh Forty Three Thousand Four Hundred Ninety One Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax Amount
73044100	31,72,450.00	9%	2,85,520.50	9%	2,85,520.50	5,71,041.00
Total	**31,72,450.00**		**2,85,520.50**		**2,85,520.50**	**5,71,041.00**

Tax Amount (in words) : **INR Five Lakh Seventy One Thousand Forty One 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
M/S. NUMET ALLOYS MUMBAI
Authorised Signatory

This is a Computer Generated Invoice

311/25

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 Date: 13-Jan-24 11:43 AM
Generated By: 27AARFN6816E1ZY | Approx Distance: 10 KM | Valid Upto : 14-Jan-24 11 M
Supply Type: Outward-Supply | Transaction Type: Combination of 2 and 3

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 : Total Inv Amt : 37,43,491.00
CGST Amt : 2,85,520.50 SGST Amt : 2,85,520.50

4. Transportation Details

Transporter ID :
Name :

Doc No. :
Date : 13-Jan-24

5. Vehicle Details

Vehicle No. : MH04JU2497 From : KALAMBOLI

CEWB No.:

Gpi8/21 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
					61,20,149.38	1,05,87,192.00
	To	**Closing Balance**			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	
					1,19,00,000.00	44,67,042.62
	By	**Closing Balance**				74,32,957.38
					1,19,00,000.00	**1,19,00,000.00**

G/13/21
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/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Invoice No. **NA/74/2023-24**	e-Way Bill No. **271662265739**	Dated **16-Oct-23**
	Delivery Note **NA/74/2023-24**		Mode/Terms of Payment **IMMEDIATE**
	Reference No. & Date. **NA/74/2023-24 dt. 16-Oct-23**		Other References
Consignee (Ship to) **INOX STEEL** 102, PARVEEN HOUSE, 1ST FLOOR, OFFICE NO.16, 4TH KUMBHARWADA GSTIN/UIN : 27ASJPB3999G1ZE State Name : Maharashtra, Code : 27	Buyer's Order No. **VERBAL**		Dated **16-Oct-23**
	Dispatch Doc No.		Delivery Note Date **16-Oct-23**
	Dispatched through **VEHICLE**		Destination **KALAMBOLI**
Buyer (Bill to) **INOX STEEL** 102, PARVEEN HOUSE, 1ST FLOOR, OFFICE NO.16, 4TH KUMBHARWADA GSTIN/UIN : 27ASJPB3999G1ZE State Name : Maharashtra, Code : 27	Bill of Lading/LR-RR No. **DT 16.10.2023 dt. 16-Oct-23**		Motor Vehicle No. **MH01DR0642**
	Terms of Delivery **DELIVERY FROM OUR KALAMBOLI WAREHOUSE ONLY TRANSPORATION UNDER THIS INVOICE BY BUYER**		

Sl 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**
	Cgst			9	%	**2,14,812.00**
	Sgst			9	%	**2,14,812.00**
	Total		6,630.000 kgs			**₹ 28,16,424.00**

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

INR Twenty Eight Lakh Sixteen Thousand Four Hundred Twenty Four Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax 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.

for Numet Alloys
NUMET ALLOYS MUMBAI
Authorised Signatory

This is a Computer Generated Invoice

G013/20 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

To
INOX STEEL
GSTIN : 27ASJPB3999G1ZE
Maharashtra

Dispatch From
PLOT NO 1423 STEEL MARKET KALAMBOLI
KALAMBOLI Maharashtra 410218

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	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 :
Name :

Doc No. : **DT 16.10.2**
Date : **16-Oct-23**

5. Vehicle Details

Vehicle No. : **MH01DR0642** From : **KALAMBOLI** CEWB No.:

G 318/4
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 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. **NA/73/2023-24** e-Way Bill No. **211662254656**	Dated **16-Oct-23**
	Delivery Note **NA/73/2023-24**	Mode/Terms of Payment **IMMEDIATE**
	Reference No. & Date. NA/73/2023-24 dt. 16-Oct-23	Other References
Consignee (Ship to) **INOX STEEL** 102, PARVEEN HOUSE, 1ST FLOOR, OFFICE NO.16, 4TH KUMBHARWADA GSTIN/UIN : 27ASJPB3999G1ZE State Name : Maharashtra, Code : 27	Buyer's Order No. **VERBAL**	Dated **16-Oct-23**
	Dispatch Doc No.	Delivery Note Date **16-Oct-23**
	Dispatched through **VEHICLE**	Destination **KALAMBOLI**
Buyer (Bill to) **INOX STEEL** 102, PARVEEN HOUSE, 1ST FLOOR, OFFICE NO.16, 4TH KUMBHARWADA GSTIN/UIN : 27ASJPB3999G1ZE State Name : Maharashtra, Code : 27	Bill of Lading/LR-RR No. **DT 16.10.2023 dt. 16-Oct-23**	Motor Vehicle No. **MH01EE5508**
	Terms of Delivery **DELIVERY FROM OUR KALAMBOLI WAREHOUSE ONLY TRANSPORATION UNDER THIS INVOICE BY BUYER**	

Sl 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**
	Cgst			9	%	**2,59,362.00**
	Sgst			9	%	**2,59,362.00**
	Total		8,005.000 kgs			**₹ 34,00,524.00**

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

INR Thirty Four Lakh Five Hundred Twenty Four Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax 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

M/s NUMET ALLOYS MUMBAI

Authorised Signatory

This is a Computer Generated Invoice

31/1/25

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 P**
Generated By: **27AARFN6816E1ZY** Approx Distance: **45 KM** Valid Upto : **17-Oct-23 11:59 P**
Supply Type: **Outward-Supply** Transaction Type: **Bill From - Dispatch From**

2. Address Details

From
Numet Alloys
GSTIN : 27AARFN6816E1ZY
Maharashtra

To
INOX STEEL
GSTIN : 27ASJPB3999G1ZE
Maharashtra

Dispatch From
PLOT NO 1423 STEEL MARKET KALAMBOLI
KALAMBOLI Maharashtra 410218

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 : Total Inv Amt : **34,00,524.**
CGST Amt : **2,59,362.00** SGST Amt : **2,59,362.00**

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.:

Gp3/21
31/1/25

IMPORTERS & STOCKISTS OF :
S.S. Pipe[illegible]bes,
Butt Wel[illegible]pe 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 tate Name : Maharashtra, Code : 27	Invoice No. **NA/77/2023-24** e-Way Bill No. **291677791027**	Dated **18-Nov-23**
	Delivery Note **NA/77/2023-24**	Mode/Terms of Payment **7 DAYS**
	Reference No. & Date. NA/77/2023-24 dt. 18-Nov-23	Other References
Consignee (Ship to) **INOX STEEL** PLOT NO. 832 STEEL MARKET KALAMBOLI NEW MUMBAI RAIGAD 410218 GSTIN/UIN : 27ASJPB3999G1ZE State Name : Maharashtra, Code : 27	Buyer's Order No. **VARBAL**	Dated **18-Nov-23**
	Dispatch Doc No.	Delivery Note Date **18-Nov-23**
	Dispatched through **LORRY**	Destination **STEEL MARKET KALAMBOLI**
Buyer (Bill to) **INOX STEEL** 102, PARVEEN HOUSE, 1ST FLOOR, OFFICE NO.16, 4TH KUMBHARWADA GSTIN/UIN : 27ASJPB3999G1ZE State Name : Maharashtra, Code : 27	Bill of Lading/LR-RR No.	Motor Vehicle No. **MH04GC1716**
	Terms of Delivery	

Sl 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**
	Cgst			9	%	**1,24,076.88**
	Sgst			9	%	**1,24,076.88**
	ROUND OFF					**0.24**
	Total		3,706.000 kgs			**₹ 16,26,786.00**

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

INR Sixteen Lakh Twenty Six Thousand Seven Hundred Eighty Six Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax 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.

for Numet Alloys

Authorised Signatory

This is a Computer Generated Invoice

Gupta 31/1/25

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+9

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.:

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 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. **NA/78/2023-24** e-Way Bill No. **281677790287**	Dated **18-Nov-23**
	Delivery Note **NA/78/2023-24**	Mode/Terms of Payment **7 DAYS**
	Reference No. & Date. NA/78/2023-24 dt. 18-Nov-23	Other References
Consignee (Ship to) **INOX STEEL** PLOT NO 832 STEEL MARKET KALAMBOLI ' RAIGAD 410218 GSTIN/UIN : 27ASJPB3999G1ZE State Name : Maharashtra, Code : 27	Buyer's Order No.	Dated
	Dispatch Doc No.	Delivery Note Date **18-Nov-23**
	Dispatched through **LOORY**	Destination **STEEL MARKET KALAMBOLI**
Buyer (Bill to) **INOX STEEL** 102, PARVEEN HOUSE, 1ST FLOOR, OFFICE NO.16, 4TH KUMBHARWADA GSTIN/UIN : 27ASJPB3999G1ZE State Name : Maharashtra, Code : 27	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
	Cgst			9	%	**2,09,032.02**
	Sgst			9	%	**2,09,032.02**
	Less : ***ROUND OFF***					**(-)0.04**
	Total		5,308.000 kgs			**₹ 27,40,642.00**

Venus

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

INR Twenty Seven Lakh Forty Thousand Six Hundred Forty Two Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax 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
M/S. NUMET ALLOYS MUMBAI
Authorised Signatory

This is a Computer Generated Invoice

31/1/25

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
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 ', RAIGAD 4102
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 : **27,4**
CGST Amt : **2,09,032.02** SGST Amt : **2,09,032.02**

4. Transportation Details

Transporter ID :
Name :
Doc No. :
Date : **18-No**

5. Vehicle Details

Vehicle No. : **MH03DV2614** From : **PLOT NO 1423 ROAD 26 VILLAGE KHEDUK PADA KALAMBOLI** CEWB No.:

Gupta 31/1/25

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 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.?

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

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 Bharmalji Shah
Proprietore

Before me:
18.06.2025
Satyanarayan Bishnoi
Senior Intelligence Officer

श्री श्रेयांसनाथाय नमः

Pratham Steel

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 (HIGHLIGHTED)
(2) EWAY BILL (BACK SIDE)
(3) PURCHASE BILL FROM NUMET ALLOYS
(4) CONFIRMATION OF ACCOUNTS

To : **NUMET ALLOYS**
PLOT NO- 21 OFFICE NO -02,
1ST FLOOR, MANIPAR HOUSE,
1ST PARSIWADA V.P. ROAD,
GIRGAON,
MUMBAI
400004

From: **PRATHAM STEEL**
SHOP NO . 34, BADRIKASHRAM BLDG.,
2ND KHETWADI LANE,
MUMBAI - 400004
PAN NO- AIIPS7041M
UDYAM : UDYAM-MH-19-0120907 (Small)
E-Mail : prathamsteel@hotmail.com

Dear Sir/Madam,

Date:

Sub: Confirmation of Accounts
1-Apr-18 to 18-Jun-25

Given below is the details of your Accounts as standing in my/our Books of Accounts for the above mentioned period.

Kindly return 3 copies stating your I.T. Permanent A/c No., duly signed and sealed, in confirmation of the same. Please note that if no reply is received from you within a fortnight, it will be assumed that you have accepted the balance shown below.

Date	Particulars	Debit Amount	Date	Particulars	Credit Amount
15-Mar-23	**Sales - PS1924**	71,698.00	**31-Mar-23**	**Bank**	71,698.00
28-Nov-23	**Bank**	37,33,473.00	**25-Nov-23**	**PURCHASE - NA/82/2023-24**	37,33,473.00
29-Nov-23	**Bank**	30,00,000.00	**29-Nov-23**	**PURCHASE - NA/84/2023-24**	8,68,504.00
30-Nov-23	**Bank**	22,77,310.00	**29-Nov-23**	**PURCHASE - NA/85/2023-24**	44,08,806.00
20-Dec-23	**Bank**	30,00,000.00	**21-Dec-23**	**PURCHASE - NA/99/2023-24**	15,92,941.00
26-Dec-23	**Bank**	18,64,925.00	**21-Dec-23**	**PURCHASE - NA/100/2023-24**	14,92,451.00
29-Dec-23	**Bank**	23,40,367.00	**26-Dec-23**	**PURCHASE - NA/103/2023-24**	18,63,345.00
			27-Dec-23	**PURCHASE - NA/104/2023-24**	7,97,240.00
			27-Dec-23	**PURCHASE - NA/105/2023-24**	8,30,065.00
			27-Dec-23	**PURCHASE - NA/106/2023-24**	6,29,250.00
30-Aug-24	**Bank**	50,00,000.00			
			3-Sep-24	**Bank**	14,00,000.00
			10-Oct-24	**Bank**	30,00,000.00
			15-Oct-24	**Bank**	6,00,000.00
		2,12,87,773.00			**2,12,87,773.00**

I/We hereby confirm the above

M/S. NUMET ALLOYS MUMBAI

Yours faithfully,

PRATHAM STEEL

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 : 4ab3c9092e37b8ce0f33d16c3f646aab98cda9d283-ae5d70c5889f44ba4aaa52
Ack No. : 122319149359182
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. e-Way Bill No. **NA/84/2023-24**	Dated **29-Nov-23**
	Delivery Note **NA/84/2023-24**	Mode/Terms of Payment **IMMEDIATE**
	Reference No. & Date. NA/84/2023-24 dt. 29-Nov-23	Other References
Consignee (Ship 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.	Delivery Note Date **29-Nov-23**
	Dispatched through **HANDCART**	Destination **MUMBAI**
Buyer (Bill to) **PRATHAM STEEL** Shop No. 34, Badrikashram Bldg, 2nd Khetwadi Lane, Mumbai-400004 GSTIN/UIN : 27AIIPS7041M1ZO State Name : Maharashtra, Code : 27	Bill of Lading/LR-RR No. **DT 29.11.23 dt. 29-Nov-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 73041110**	73041110	1,566.000 kgs	470.00	kgs	**7,36,020.00**
	Cgst			9	%	**66,241.80**
	Sgst			9	%	**66,241.80**
	ROUND OFF					**0.40**
	Total		1,566.000 kgs			**₹ 8,68,504.00**

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

INR Eight Lakh Sixty Eight Thousand Five Hundred Four Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax Amount
73041110	7,36,020.00	9%	66,241.80	9%	66,241.80	1,32,483.60
Total	**7,36,020.00**		**66,241.80**		**66,241.80**	**1,32,483.60**

Tax Amount (in words) : **INR One Lakh Thirty Two Thousand Four Hundred Eighty 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

This is a Computer Generated 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,
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info@numetalloys.com • www.numetalloys.com

NUMET ALLOYS

Tax Invoice (ORIGINAL FOR RECIPIENT) e-Invoice

IRN : c52d9e1ce95f82181628ddbdf9c118ff26deae8-bb7ceeae3d8604a86726a1432
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**
	Delivery Note **NA/85/2023-24**		Mode/Terms of Payment **IMMEDIATE**
	Reference No. & Date. NA/85/2023-24 dt. 29-Nov-23		Other References
Consignee (Ship to) **PRATHAM STEEL** Plot No. 1418 Steel Market Kalamboli 410218 GSTIN/UIN : 27AIIPS7041M1ZO State Name : Maharashtra, Code : 27	Buyer's Order No. **VERBAL**		Dated **29-Nov-23**
	Dispatch Doc No.		Delivery Note Date **29-Nov-23**
	Dispatched through **VEHICLE**		Destination **KALAMBOLI**
Buyer (Bill to) **PRATHAM STEEL** Shop No. 34, Badrikashram Bldg, 2nd Khetwadi Lane, Mumbai-400004 GSTIN/UIN : 27AIIPS7041M1ZO State Name : Maharashtra, Code : 27	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**		

Sl 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**
	Cgst			9	%	**3,36,466.08**
	Sgst			9	%	**3,36,466.08**
	Less : ***ROUND OFF***					**(-)0.16**
	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 Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax 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

This is a Computer Generated Invoice

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

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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. e-Way Bill No. **NA/99/2023-24**	Dated **21-Dec-23**
	Delivery Note **NA/99/2023-24**	Mode/Terms of Payment **IMMEDIATE**
	Reference No. & Date. NA/99/2023-24 dt. 21-Dec-23	Other References
Consignee (Ship 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 **21-Dec-23**
	Dispatch Doc No.	Delivery Note Date **21-Dec-23**
	Dispatched through **HANDCART**	Destination **MUMBAI**
Buyer (Bill to) **PRATHAM STEEL** Shop No. 34, Badrikashram Bldg, 2nd Khetwadi Lane, Mumbai-400004 GSTIN/UIN : 27AIIPS7041M1ZO State Name : Maharashtra, Code : 27	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	**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	%	**1,21,598.52**
	Sgst			9	%	**1,21,598.52**
	ROUND OFF					**0.36**
	Total		2,545.800 kgs			₹ 15,94,292.00

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

INR Fifteen Lakh Ninety Four Thousand Two Hundred Ninety Two Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax 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.

for Numet Alloys

NUMET ALLOYS MUMBAI

Authorised Signatory

This is a Computer Generated Invoice

IMPORTERS & STOCKISTS OF :
S.S. Pipe & Tubes,
Butt Weld Pipe Fittings
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NUMET ALLOYS

Tax Invoice (ORIGINAL FOR RECIPIENT) e-Invoice

OK

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**
	Delivery Note **NA/100/2023-24**	Mode/Terms of Payment **IMMEDIATE**
	Reference No. & Date. NA/100/2023-24 dt. 21-Dec-23	Other References
Consignee (Ship 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 **21-Dec-23**
	Dispatch Doc No.	Delivery Note Date **21-Dec-23**
	Dispatched through **HANDCART**	Destination **MUMBAI**
Buyer (Bill to) **PRATHAM STEEL** Shop No. 34, Badrikashram Bldg, 2nd Khetwadi Lane, Mumbai-400004 GSTIN/UIN : 27AIIPS7041M1ZO State Name : Maharashtra, Code : 27	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			9	%	**1,13,927.58**
	Sgst			9	%	**1,13,927.58**
	ROUND OFF					(-)0.16
	Total		2,733.000 kgs			**₹ 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 Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax 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

This is a Computer Generated Invoice

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

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NUMET ALLOYS

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/UIN: 27AARFN6816E1ZY State Name : Maharashtra, Code : 27	Invoice No. e-Way Bill No. NA/103/2023-24	Dated **26-Dec-23**
	Delivery Note **NA/103/2023-24**	Mode/Terms of Payment **IMMEDIATE**
Consignee (Ship to) **PRATHAM STEEL** Shop No. 34, Badrikashram Bldg, 2nd Khetwadi Lane, Mumbai-400004 GSTIN/UIN : 27AIIPS7041M1ZO 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**
Buyer (Bill to) **PRATHAM STEEL** Shop No. 34, Badrikashram Bldg, 2nd Khetwadi Lane, Mumbai-400004 GSTIN/UIN : 27AIIPS7041M1ZO State Name : Maharashtra, Code : 27	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**	

Sl 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	%	**1,42,240.05**
	Sgst			9	%	**1,42,240.05**
	ROUND OFF					**(-)0.10**
	Total		4,581.000 kgs			**₹ 18,64,925.00**

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

INR Eighteen Lakh Sixty Four Thousand Nine Hundred Twenty Five Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax 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
NUMET ALLOYS MUMBAI
Authorised Signatory

This is a Computer Generated 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,
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NUMET ALLOYS

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	Invoice No. e-Way Bill No. **NA/104/2023-24**	Dated **27-Dec-23**
	Delivery Note **NA/104/2023-24**	Mode/Terms of Payment **IMMEDIATE**
	Reference No. & Date. **NA/104/2023-24 dt. 27-Dec-23**	Other References
Consignee (Ship 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 **27-Dec-23**
	Dispatch Doc No.	Delivery Note Date **27-Dec-23**
	Dispatched through **HANDCART**	Destination **MUMBAI**
Buyer (Bill to) **PRATHAM STEEL** Shop No. 34, Badrikashram Bldg, 2nd Khetwadi Lane, Mumbai-400004 GSTIN/UIN : 27AIIPS7041M1ZO State Name : Maharashtra, Code : 27	Bill of Lading/LR-RR No. **DT 27.12.2023 dt. 27-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 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) *E. & O.E*

INR Seven Lakh Ninety Seven Thousand Nine Hundred Sixteen Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax 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

M/S. NUMET ALLOYS MUMBAI

Authorised Signatory

This is a Computer Generated 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

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. NA/105/2023-24	Dated **27-Dec-23**
	Delivery Note **NA/105/2023-24**	Mode/Terms of Payment **IMMEDIATE**
	Reference No. & Date. NA/105/2023-24 dt. 27-Dec-23	Other References
Consignee (Ship 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 **27-Dec-23**
	Dispatch Doc No.	Delivery Note Date **27-Dec-23**
	Dispatched through **HANDCART**	Destination **MUMBAI**
Buyer (Bill to) **PRATHAM STEEL** Shop No. 34, Badrikashram Bldg, 2nd Khetwadi Lane, Mumbai-400004 GSTIN/UIN : 27AIIPS7041M1ZO State Name : Maharashtra, Code : 27	Bill of Lading/LR-RR No. **DT 27.12.2023 dt. 27-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 TUBE 73041110**	73041110	2,040.700 kgs	345.00	kgs	**7,04,041.50**
	Cgst			9	%	**63,363.74**
	Sgst			9	%	**63,363.74**
	ROUND OFF					**0.02**
	Total		2,040.700 kgs			**₹ 8,30,769.00**

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

INR Eight Lakh Thirty Thousand Seven Hundred Sixty Nine Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax 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

Authorised Signatory

This is a Computer Generated 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

NUMET ALLOYS

Tax Invoice *(ORIGINAL FOR RECIPIENT)* **e-Invoice**

OK

IRN : **f1b8a0a970ca1aff0b9f0078bafe89a85955a2f7c3e4-97d5a478b96ce38c46e4**
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. e-Way Bill No. **NA/106/2023-24**	Dated **27-Dec-23**
	Delivery Note **NA/106/2023-24**	Mode/Terms of Payment **IMMEDIATE**
	Reference No. & Date. NA/106/2023-24 dt. 27-Dec-23	Other References
Consignee (Ship 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 **27-Dec-23**
	Dispatch Doc No.	Delivery Note Date **27-Dec-23**
	Dispatched through **HANDCART**	Destination **MUMBAI**
Buyer (Bill to) **PRATHAM STEEL** Shop No. 34, Badrikashram Bldg, 2nd Khetwadi Lane, Mumbai-400004 GSTIN/UIN : 27AIIPS7041M1ZO State Name : Maharashtra, Code : 27	Bill of Lading/LR-RR No. **DT 27.12.2023 dt. 27-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 TUBE 73041110**	73041110	1,547.000 kgs	345.00	kgs	**5,33,715.00**
	Cgst			9	%	**48,034.35**
	Sgst			9	%	**48,034.35**
	ROUND OFF					**0.30**
	Total		1,547.000 kgs			**₹ 6,29,784.00**

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

INR Six Lakh Twenty Nine Thousand Seven Hundred Eighty Four Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total 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

NUMET ALLOYS MUMBAI

Authorised Signatory

This is a Computer Generated 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

NUMET ALLOYS

Tax Invoice (ORIGINAL FOR RECIPIENT) e-Invoice

OK
Paid

IRN : 64fd9c8598da3db9bca93598b4772ad43e73e4d95-9227dd1386cfc453e1ed761
Ack No. : 122319108868933
Ack Date : 25-Nov-23

Numet Alloys
1st Floor,Plot no. 21,, Manipar house,, V.P. road, 1st parsiwada, c.p. tank, Girgaon
Mumbai
G !/UIN: 27AARFN6816E1ZY
S Name : Maharashtra, Code : 27

Consignee (Ship to)
PRATHAM STEEL
Plot No. 14 18 Steel Market Kalamboli
410218
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. NA/82/2023-24	e-Way Bill No. 231681014839	Dated 25-Nov-23
Delivery Note NA/82/2023-24		Mode/Terms of Payment IMMEDIATE
Reference No. & Date. NA/82/2023-24 dt. 25-Nov-23		Other References
Buyer's Order No. VERBAL		Dated 25-Nov-23
Dispatch Doc No.		Delivery Note Date 25-Nov-23
Dispatched through VEHICLE		Destination KALAMBOLI
Bill of Lading/LR-RR No. DT 25.11.2023 dt. 25-Nov-23		Motor Vehicle No. MH01DR4441

Terms of Delivery
DELIVERY FROM OUR KALAMBOLI WAREHOUSE ONI
TRANSPORATION UNDER THIS INVOICE BY BUYEI

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	**S.S SEAMLESS PIPE-73044100**	73044100	9,530.000 kgs	332.00	kgs	31,63,960.
	Cgst			9	%	2,84,756.
	Sgst			9	%	2,84,756
	ROUND OFF					0
	Total		9,530.000 kgs			₹ 37,33,47

Amount Chargeable (in words) E. &
INR Thirty Seven Lakh Thirty Three Thousand Four Hundred Seventy Three Only

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Tota Tax Am
73044100	31,63,960.00	9%	2,84,756.40	9%	2,84,756.40	5,69,51
Total	31,63,960.00		2,84,756.40		2,84,756.40	5,69,51

Tax Amount (in words) : **INR Five Lakh Sixty Nine Thousand Five Hundred Twelve 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 A
Authorised Sig

This is a Computer Generated Invoice

HDFC BANK
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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 : 26/03/2023 To : 31/03/2023

	INDIA-NE					
	TBANK, MUM-N090232396211935-NEFT					
31/03/23	NEFT DR-ICIC0001233-DILIP PIPES AND TUBE	N090232396232594	31/03/23	45,821.00		-7,346,083.75
	S-NETBANK, MUM-N090232396232594-NEFT					
31/03/23	NEFT CR-BARB0KHANDB-STEEL TUBES INDIA-PR	BARBV23090762326	31/03/23		555,225.00	-6,790,858.75
	ATHAM STEEL HDFC-BARBV23090762326					
31/03/23	NEFT CR-SCBL0036001-NUMET	IN3ON2303310DWXN	31/03/23		71,698.00	-6,719,160.75
	ALLOYS-PRATHAM					
	STEEL-IN3ON2303310DWXN					
31/03/23	RTGS CR-KKBK0000958-S V OVERSEAS-PRATHAM	KKBKR52023033100613590	31/03/23		717,600.00	-6,001,560.75
	STEEL-KKBKR52023033100613590					
31/03/23	50200031401863-TPT-INTEREEST-SAVIOR PROD	0000000156745657	31/03/23		384,120.00	-5,617,440.75
	UCT OVERSEAS					
31/03/23	FT - CR - 50200010258344 - SHASAN PIPING	0000000000001495	31/03/23		35,608.00	-5,581,832.75
	SOLUTION					
01/04/23	DEBIT INTEREST CAPITALIZED	000000000000000	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.

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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-BARB0MCSEWR-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

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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

	STEEL-34516301891DC					
29/11/23	50200003027677-TPT-RSC TO PS-RAMESH STEEL CENTRE	000000119159283	29/11/23		5,000,000.00	-6,403,819.82
29/11/23	RTGS DR-ICIC0006235-DLH STAINLESS-NETBANK, MUM-HDFCR52023112957872524-RTGS	HDFCR52023112957872524	29/11/23	1,133,742.00		-7,537,561.82
29/11/23	RTGS DR-BARB0GULALW-MODI INDUSTRIES-NETBANK, MUM-HDFCR52023112957865568-RTGS	HDFCR52023112957865568	29/11/23	2,500,000.00		-10,037,561.82
29/11/23	RTGS DR-SCBL0036047-NUMET ALLOYS-CBX INTERNET-HDFCR52023112957866148-C74970291123142645	HDFCR52023112957866148	29/11/23	3,000,000.00		-13,037,561.82
29/11/23	NEFT CR-ICIC0SF0002-PRISHA ALLOYS LLP-PRATHAMSTEEL-34519542631DC	00034519542631DC	29/11/23		41,698.00	-12,995,863.82
29/11/23	NEFT CR-BARB0KHANDB-STEEL TUBES INDIA-PRATHAM STEEL HDFC-BARBV23333792386	BARBV23333792386	29/11/23		391,595.00	-12,604,268.82
29/11/23	NEFT CR-AUBL0002011-FINTREE FINANCE PRIVATE LIMITED-PRATHAM STEEL-N333232260391012	N333232260391012	29/11/23		1,700,000.00	-10,904,268.82
29/11/23	NEFT CR-BARB0KHANDB-ASHTAPAD OVERSEAS-PRATHAM 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 MAHINDRA BANK	0000000000006678	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 BARODA	0000000000000007	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

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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

	13938-C79056301123175509					
30/11/23	RTGS DR-SCBL0036047-NUMET ALLOYS-NETBANK , MUM-HDFCR52023113058427306-RTGS	HDFCR52023113058427306	30/11/23	2,277,310.00		-16,769,827.82
30/11/23	RTGS CR-ICIC0000011-BOHRA METAL ALLOYS -PRATHAM STEEL-ICICR42023113000553733	ICICR42023113000553733	30/11/23		500,000.00	-16,269,827.82
30/11/23	NEFT CR-SIBL0000266-SAI SIDDHI METAL TU BES-PRATHAM STEEL-SIBLN23334296237	SIBLN23334296237	30/11/23		106,563.00	-16,163,264.82
01/12/23	DEBIT INTEREST CAPITALIZED	000000000000000	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 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

HDFC BANK
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 : 24/12/2023 To : 31/12/2023

	G KAMLESH B SHAH					
29/12/23	RTGS DR-SCBL0036047-NUMET ALLOYS-NETBANK , MUM-HDFCR52023122966429113-RTGS	HDFCR52023122966429113	29/12/23	2,340,367.00		-19,423,404.66
29/12/23	NEFT DR-BARB0MCSEWR-SONU TRANSPORT-NETBA NK, MUM-N363232805529426-NEFT	N363232805529426	29/12/23	34,000.00		-19,457,404.66
29/12/23	CHQ DEP MICR 08-MUM CLG - MICR CLG - MUM : PARADISE STEEL :BANK OF BARODA	0000000000008033	30/12/23		13,263.00	-19,444,141.66
29/12/23	CHQ DEP MICR 08-MUM CLG - MICR CLG - MUM : AMRAT STEEL :AXIS BANK LTD	0000000000309608	30/12/23		244,236.00	-19,199,905.66
29/12/23	06267630001071-TPT-PAYMENT-VIJAY PIPE AN D TUBES	0000000168709551	29/12/23		14,036.00	-19,185,869.66
29/12/23	RTGS CR-BARB0KHANDB-STEEL TUBES INDIA-PR ATHAM STEEL HDFC-BARBR52023122900867255	BARBR52023122900867255	29/12/23		787,757.00	-18,398,112.66
30/12/23	RTGS CR-KVBL0002101-VSTAINLESSLLP-PRATHA M STEEL-KVBLR52023123099301029	KVBLR52023123099301029	30/12/23		1,500,000.00	-16,898,112.66
30/12/23	50200003027677-TPT-RSC TO PS-RAMESH STEE L CENTRE	0000000677082024	30/12/23		5,000,000.00	-11,898,112.66
30/12/23	FT - CR - 50200028103908 - NIRMA TUBE IN DIA	0000000000001521	30/12/23		74,734.00	-11,823,378.66
30/12/23	RTGS DR-KKBK0000642-TANVI MANOJ JUVALI-C BX INTERNET-HDFCR52023123066735039-C7379 6301223122910	HDFCR52023123066735039	30/12/23	5,000,000.00		-16,823,378.66
30/12/23	RTGS CR-KKBK0000958-ASIAD STEELS-PRATHAM STEEL-KKBKR52023123000835085	KKBKR52023123000835085	30/12/23		2,500,000.00	-14,323,378.66
30/12/23	NEFT CR-BARB0DBRPRO-AMRAT METALS-PRATHAM STEEL-BARBZ23364737604	BARBZ23364737604	30/12/23		104,545.00	-14,218,833.66
01/01/24	DEBIT INTEREST CAPITALIZED	000000000000000	31/12/23	89,819.00		-14,308,652.66

Statement of account

HDFC BANK
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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 : 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 PVT LTD-PRATHAM STEEL-YESCX33590021790	YESCX33590021790	25/12/23		33,941.00	-3,903,534.66
25/12/23	NEFT CR-IBKL0NEFT01-VINEX METAL INDUSTRIES-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-C77679261223104912	HDFCR52023122665058143	26/12/23	10,000,000.00		-13,847,655.66
26/12/23	RTGS DR-ICIC0001233-NAVRANG STEEL ICICI-CBX INTERNET-HDFCR52023122665069927-C78658261223104939	HDFCR52023122665069927	26/12/23	6,000,000.00		-19,847,655.66
26/12/23	FT - CR - 04232560000257 - MANIBHADRA METAL AND TUBES	0000000000002493	26/12/23		19,147.00	-19,828,508.66
26/12/23	FT - CR - 06262560003132 - ROXY STEEL AND ENGINEERING	0000000000004768	26/12/23		16,883.00	-19,811,625.66
26/12/23	RTGS CR-KKBK0000958-APOLLO STAINLESS INDIA-PRATHAM STEEL-KKBKR12023122600833124	KKBKR12023122600833124	26/12/23		4,000,000.00	-15,811,625.66
26/12/23	RTGS DR-SBIN0001754-KAVERY TUBING SOLUTIONS PVT LTD-NETBANK, MUM-HDFCR52023122665261031-RTGS	HDFCR52023122665261031	26/12/23	1,000,000.00		-16,811,625.66
26/12/23	CHQ DEP - MICR 8 CLEARING - MUMBAI CLEAR : SHSIHT :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-PRATHAM 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 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

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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 : 29/11/2023 To : 21/12/2023

	ATHAMS-34753524561DC					
20/12/23	RTGS DR-KKBK0000642-TANVI MANOJ JUVALI-CBX INTERNET-HDFCR52023122063857796-C7212 8201223130541	HDFCR52023122063857796	20/12/23	5,000,000.00		-13,464,457.66
20/12/23	NEFT CR-KKBK0000958-ROHIT METAL INDUSTRIES-PRATHAM STEEL-KKBKH23354799362	KKBKH23354799362	20/12/23		100,000.00	-13,364,457.66
20/12/23	RTGS DR-YESB0000189-NAVPREET OVERSEAS-NETBANK, 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 STEEL CENTRE	0000000117312486	20/12/23		4,000,000.00	-7,959,787.66
20/12/23	RTGS DR-SCBL0036047-NUMET ALLOYS-CBX INTERNET-HDFCR52023122063953442-C7866920122 3160920	HDFCR52023122063953442	20/12/23	3,000,000.00		-10,959,787.66
20/12/23	RTGS CR-KKBK0000958-DUPLEX STEEL AND ENGINEERING COMPAN-PRATHAM STEEL-KKBKR52023 122000850387	KKBKR52023122000850387	20/12/23		426,942.00	-10,532,845.66
20/12/23	RTGS CR-YESB0000189-KALAPURNA STEELS-PRATHAM 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 : PARDISE STEEL :BANK OF BARODA	0000000000008000	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 CORPORATION LTD	0000000000018474	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

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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 : 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-ICIC0SF0002-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

II Om Namah Shivay II

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 : 28/11/2023

Name : PRATHAM STEEL

Address :

GST No. : State:

Name Of Consignee : To

SR. No	PARTICULAR	WEIGHT (KGS)	BUNDLE (NOS)	LOSSE (NOS)	RATE
	KALAMBOLI TO MUMBAI				40000=00
	CHALLAN NO. MH01DR4441				
	DATE :				
	TAX INVOICE NO :				
	TOTAL				

VEHICAL NO.: MH01DR0642 | E-WAY BILL NO.:

Rupees forty thousand only - / -

For, **Sonu Transport**

SHIVRAJ

PROPRIETOR

Bank Details -
Bank : Bank of Baroda / Branch : SewriA/C No : 36080100008282 /
NAME : SHIV RAJ JAISWAL / IFSC Code : BARB0MCSEWR

II Om Namah Shivay II

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 : 21/12/2023

Name : PRATHAM STEEL

Address :

GST No. : State:

Name Of Consignee : To

SR. No	PARTICULAR	WEIGHT (KGS)	BUNDLE (NOS)	LOSSE (NOS)	RATE
	KALAMBOLI TO MUMBAI				34000=00
	CHALLAN NO.				
	DATE :				
	TAX INVOICE NO : MH01DR4441				
	TOTAL				

VEHICAL NO.: MH01DR0642 | E-WAY BILL NO.:

Rupees Thirty four thousand only - / -

For, **Sonu Transport**

SHIVRAJ

PROPRIETOR

Bank Details -
Bank : Bank of Baroda / Branch : SewriA/C No : 36080100008282 /
NAME : SHIV RAJ JAISWAL / IFSC Code : BARB0MCSEWR

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

F. No. CUS/APR/INV/46/2025-Group 4 Date: 08-04-2025

DIN: 20250478NV0000000254C

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 prepmises 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

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, बेलार्ड 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
27/x/25.

(Manish Yadav)
Deputy Director