



F. No. CUS/APR/INV/851/2025-Group 3

S/10-1523/Adj/ADC/Gr-3/NS-III/CAC/JNCH

DIN: 20251278NV0000222A8F

SCN No.: 1720/2025-26/Commr./GR.III/NS-III/CAC/JNCH

Issued By: **Shri Vijay Risi, Commissioner of Customs, NS-III, JNCH.**

Name of Importer: **M/s Royal Impex (IEC- 5216921745)**

SHOW CAUSE NOTICE UNDER SECTION 124 & 28 (4) OF THE CUSTOMS ACT-1962

Whereas, M/s Royal Impex, holding IEC 5216921745, are engaged in the import of glass mirrors through their Customs Broker M/s PT Trans Global Logistics Pvt. Ltd. (AAKCM8306LCH001). Based on specific intelligence gathered by SIIB(Import), it was learnt that they are allegedly involved in the evasion of applicable Anti-Dumping Duty (ADD) by mis declaring their product as silver-coated mirror glass instead of Aluminium-coated mirror glass. Therefore, the consignments covered under Bills of Entry no. 9863539, 9862813, 9861425, and 9857908 all dated 03.05.2025 (**RUD-1**) imported by M/s Royal Impex (IEC- 5216921745) was placed on hold by SIIB(I) under Hold No. 28/2025-26 SIIB(I), dated 07.05.2025, issued from F. No. CUS/SIIB/HOC/115/2024-SIIB(I) [**RUD-2**]. The declared details of the Bills of Entry are provided in Table-I below:

Table-I

Sr. No.	BE No & Date	Description of the goods	Quantity in KGS	Declared Assessable Value in Rs.
1	9862813 dated 03.05.2025	1MM Glass Mirror (mirror glass coated by silver (610*930MM)	50400	1164164
2	9863539 dated 03.05.2025	1MM Glass Mirror (mirror glass coated by silver (610*930MM)	50400	1164164
3	9861425 dated 03.05.2025	1MM Glass Mirror (mirror glass coated by silver (610*930MM)	75600	1746247
4	9857908 dated 03.05.2025	1MM Glass Mirror (mirror glass coated by silver (610*914MM)	75600	1746247

2. Findings of the Examination:

2.1 The goods covered under the Bill of Entry at Serial No. 1 in Table-I

were examined under a Panchnama dated 14.05.2025 (**RUD-3**). The goods covered under Bills of Entry at Serial Nos. 2 to 4 were examined under a Panchnama dated 15.05.2025 (**RUD-3**). These examinations were carried out by officers of SIIB (I), JNCH.

2.2 The importer submitted copies of the relevant documents, including the Bills of Entry, Bills of Lading, Invoices, Packing Lists and Country of Origin corresponding to the consignments listed in Table-I above.

2.3 The containers corresponding to the aforementioned Bills of Entry were weighed. The results of the weighment, along with the respective container seal numbers, are detailed as follows:

Sr. No.	Bill of Entry No. & Date	Container Nos	Seal No.	Gross Weight Declared	Net Weight (in Kgs) as per weighment slip	Total Weight Found
1	9862813 dated 03.05.2025	GAOU2503160	TSH2730750	55600 Kgs	27380	54640 Kgs
		TSSU2103743	TSH2730743		27260	
2	9863539 dated 03.05.2025	TIIU2024794	TSH2730749	55600 Kgs	27410	54880 Kgs
		TSSU2261311	TSH2730745		27470	
3	9861425 dated 03.05.2025	SEGU3839749	TSH2731464	83400 Kgs	25750	79970 Kgs
		CAAU2016767	TSH2731323		26970	
		TGBU3559765	TSH2731382		27250	
4	9857908 dated 03.05.2025	FYCU7230120	TSH2731333	83400 Kgs	27430	82370 Kgs
		TSSU2097912	TSH2730746		27450	
		TSSU2138673	TSH2730617		27490	

The gross weight of the goods was found approximately equal to the declared gross weight in the packing list.

2.4 Upon examination of the consignments covered under the Bill of Entry listed in Table-I, it was observed that the goods were packed on wooden pallets containing unframed glass mirrors. Notably, there were no markings or identification numbers on the pallets indicating the description of the goods. However, the quantity and dimensions of the pallets were consistent with the declared specifications, as verified through random measurement checks.

2.5 **Positive Material Identification (PMI):** The glass mirror sheets were observed to be coated with a green-coloured substance. Based on the visual inspection alone, the material composition of the coating could not be conclusively determined. Consequently, a Positive Material Identification (PMI) test was conducted in the presence of a Chartered Engineer from M/s Astral Associates, alongside the examination. **The PMI inspection report revealed that the content of Aluminium metal in the coating material was in the range of 98.86% to 99.9%.** The Chartered Engineer was also entrusted with the inspection and valuation of all containers.

2.6 During the examination process, the Customs-empanelled Chartered

Engineer, M/s Gattini & Co., located at Plot No. 8, Behind Fish Market, Sion, Mumbai - 400 022, was engaged to inspect the goods. Their scope of work included determining the correct product description, identifying whether the mirrors were coated with silver or aluminium, and providing an expert valuation.

2.7 Findings of Chartered Engineer Report:

Chartered Engineer report bearing reference numbers INS/CER/2526-0012, INS/CER/2526-0013, INS/CER/2526-0014, and INS/CER/2526-0015 [RUD-4], corresponding to Bills of Entry No. 9862813, 9863539, 9861425, and 9857908 respectively, all dated 03.05.2025, have been received from M/s Gattini & Co. on 21.05.2025. In these reports, the Chartered Engineer has opined that the glass mirrors examined are aluminium-coated and that the declared value of the goods has been considered fair and reasonable in the present state/condition.

3. Applicability of Anti-Dumping Duty Notification No. 18/2024- Customs (ADD) dated 21st October 2024:

As per Anti-Dumping Duty notification no. 18/2024-Cus (ADD) dated 21.10.2024, unframed glass mirror imported from China (excluding Framed glass mirrors or decorative glass mirrors and mirror glass coated by silver) attract anti-dumping duty to the tune of 234 MT/USD. The subject goods have been imported by M/s Royal Impex from their supplier M/s Freddy Industries Corporation Limited, China, i.e. they have been exported from China and therefore, in view of PMI report, they attract anti-dumping duty under Notification no. 18/2024-Cus (ADD) dated 21.10.2024 @ 234 MT/USD.

The relevant portion of the Anti-Dumping Duty notification no. 18/2024-Cus (ADD) dated 21.10.2024 is reproduced as under:

....in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under tariff item of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the country as specified in the corresponding entry in column (4), exported from the country as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, an anti-dumping duty at the rate equal to the amount as specified in the corresponding entry in column (7), in the currency as specified in the corresponding entry in column (9) and as per unit of measurement as specified in the corresponding entry in column (8), of the said Table—

S. No.	Heading, Sub- heading or Tariff	Description of Goods	Country of Origin	Country of Export	Producer	Amount	Unit Measurement	Currency
--------	---------------------------------	----------------------	-------------------	-------------------	----------	--------	------------------	----------

(1)	Item	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	7009 00	91 <i>Unframed Glass Mirror*</i>	China PR	Any country including China PR	Any	234	MT	USD
2.	-do-	-do-	Any country other than China PR	China PR	Any	234	MT	USD

**Framed glass mirrors or decorative glass mirrors and mirror glass coated by silver are specifically excluded from the scope of the product under consideration.*

The anti-dumping duty imposed under this notification shall be levied for a period of five years (unless revoked, superseded or amended earlier) from the date of publication (21 October, 2024) of this notification in the Official Gazette and shall be payable in Indian currency.

4. Seizure of the goods:

During the examination under Panchanama dated 14.05.2025 and 15.05.2025 of the goods imported vide Bills of Entry no. 9862813, 9863539, 9861425, 9857908 all dated 03.05.2025, it was found that the goods declared as Silver Mirror were found to be Mirror Glass Coated by aluminium and Importer had tried to evade the applicable Anti-Dumping duty under Notfn 18/2024-Cus (ADD) by mis-declaring the description of the goods, thus rendering the goods liable for confiscation under Section 111 (m) of the Customs Act, 1962. Therefore, the goods were seized under Seizure Memo no. 19/ 2025-26 dated 26.05.2025 (**RUD-5**).

5. Submissions of the Importer:

5.1 In response to the ongoing inquiry, M / s Royal Impex (IEC-5216921745) submitted a letter dated 15.05.2025 [**RUD-6**], wherein they stated the following:

- They had intended to import 1MM mirror glass coated with silver from their supplier, M/s Shandong Legend Glass Co., Ltd., China.
- Upon arrival of the consignment and after filing the Bills of Entry, their customs broker informed them that the containers had been put on hold by SIIB due to a dispute regarding the type of coating.
- As per their discussions with the supplier, the goods were expected to be silver-coated mirror glass, but the received material was coated with aluminium, which did not match the agreed specifications.
- They expressed willingness to pay all applicable customs duties and interest, and requested release of the consignment due to heavy detention and demurrage charges being incurred.

6. Provisional Release of the Goods: The Importer vide letter dated 04.06.2025 had requested to release the goods provisionally covered under the subject 4 Bills of Entry. The Importer's request for provisional release of the goods under Section 110A of the Customs Act was considered after approval of the competent authority and Provisional Release letter dated 06.06.2025 [RUD-7] to that effect was sent to Group. The request for provisional release was allowed upon furnishing of provisional duty bond and bank guarantee.

7. Classification of the goods:

7.1 Based on the test report, it appears that the Importer has misclassified the goods under CTI 70091090 and the correct classification of the goods, unframed glass mirrors appears to be under CTI 70099100. Further, as per Chartered Engineer's report mentioned above, the declared value was found to be fair and reasonable in the present state/ condition of the goods.

7.2 Calculation of the duty:

As discussed in Para 4 above, the subject goods being unframed aluminium coated glass mirror, imported from China attract anti-dumping duty under Notification no. 18/2024-Cus (ADD) dated 21.10.2024 @ 234 MT/USD.

The details of the revised duty calculation after imposition of anti - dumping duty for the Bills of Entry no. 9862813, 9863539, 9861425, 9857908 all dated 03.05.2025 is attached with this Investigation Report as **Annexure A**.

The **summary of the differential duty** is as given below:

Srl No.	Bill of Entry No. & Date	Total Duty (in Rs)	
		Declared Duty	Duty calculated after adding anti dumping duty
1	9862813 dated 03.05.2025	436212.25	1626764.38
2	9863539 dated 03.05.2025	436212.25	1626764.38
3	9861425 dated 03.05.2025	654318.75	2440146.94
4	9857908 dated 03.05.2025	654318.75	2440146.94
Total		2181062.00	8133822.64
Differential duty		59,52,760.63	

Thus, the differential duty due to non-levy of anti-dumping duty applicable on the impugned goods works out to be **Rs. 59,52,761/-** which is recoverable from the Importer.

8. RELEVANT LEGAL PROVISIONS

The relevant legal provisions, in so far as they relate to the facts and

circumstances of the subject imports, are as under:

8.1 Foreign Trade (Development and Regulations) Rules, 1993

As per Rule 11 of the Foreign Trade (Regulation) Rules, 1993, owner of the imported 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 certify to its truthfulness which was not done by the importer.

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

8.2 Customs Act, 1962

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 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.

Section 17(1) of the Customs Act, 1962, provides for self-assessment of duty on imported goods by the importer himself by filing a Bill of Entry. Under this mode of self-assessment, the bill of entry was self-assessed by importer, with regard to correctness of classification, value, rate of duty, exemption notification or any other relevant particular having bearing on correct assessment of duty on import.

As per the provisions of Section 46(4) of the Customs Act, 1962, the importer while presenting a Bill of Entry shall at the foot thereof 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, present to the proper officer the invoice, if any, relating to the imported goods.

[28. Recovery of 4 [duties not levied or not paid or short-levied or short-paid] or erroneously refunded.—(4) Where any duty has not been levied or not paid or has been short-levied or short-paid or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of,—

- (a) collusion; or
- (b) any wilful mis-statement; or
- (c) suppression of facts,

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been [so levied or not paid] or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

[28AA. Interest on delayed payment of duty]—(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

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

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

- (a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and
- (b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.]

110. Seizure of goods, documents and things.—(1) If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods:

Provided that where it is not practicable to seize any such goods, the proper officer may serve on the owner of the goods an order that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer.

111. Confiscation of improperly imported goods, etc.—The following goods brought from a place outside India shall be liable to confiscation:—

- (m) any goods which do not correspond in respect of value or in any other particular] with the entry made under this Act or in the case of baggage with the declaration made under section 77 [in respect

thereof, or in the case of goods under transhipment, with the declaration for transhipment referred to in the proviso to sub-section (1) of section 54];

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 per cent 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 per cent of the penalty so determined;

[114A. Penalty for short-levy or non-levy of duty in certain cases.—Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under [sub-section (8) of section 28] shall, also be liable to pay a penalty equal to the duty or interest so determined:]

[Provided that where such duty or interest, as the case may be, 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 the 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 per cent. of the duty or interest, as the case may be, so determined:

Provided further that the benefit of reduced penalty under the first proviso shall be available subject to the condition that the amount of penalty so determined has also been paid within the period of thirty days referred to

in that proviso:

[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.]

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].

9. Acts of Omission or Commission by the Importer

9.1 Whereas, consequent upon amendment to the section 17 of the Customs Act, 1962 vide the Finance Act, 2011, self-assessment has been introduced effective from 08.04.2011 which provides for self-assessment of duty on imported goods by the importer himself by filing Bill of Entry, in electronic form. Section 46 of the Customs Act, 1962 makes it mandatory for the importer to make entry for the imported goods by presenting the Bill of Entry electronically to the Proper Officer. As per Regulation 4 of the Bill of Entry (Electronic Declaration) Regulation 2011 (issued under Section 157 read with Section 46 of the Customs Act, 1962) the Bill of entry has been deemed to have been filed and self-assessment of duty completed when, after entry of the electronic declaration (which is defined as particulars relating to the imported goods that are entered in the Indian Customs Electronic Data Interchange System) in the Indian Customs Electronic Data Interchange System either through ICEGATE 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. Thus, under self-assessment, it is the importer who has to ensure that he declares the correct classification, applicable rate of duty,

value, benefit of exemption claimed, if any, in respect of the imported goods while presenting the Bill of Entry. Thus, with the introduction of self-assessment vide Finance Act, 2011 in terms of Section 17 and Section 46 of the Customs Act, 1962, it is the added and enhanced responsibility of the importer to declare true and correct declaration in all aspects including levy of correct duty.

9.2 From the foregoing paragraphs of this notice, it appears that the Importer has deliberately declared the goods as Mirror Glass coated by Silver instead of Mirror Glass Coated by Aluminium to evade the applicable anti-dumping duty under Notification no. 18/2024-Cus (ADD) dated 21.10.2024 and thus **short paid differential duty amounting to Rs. 59,52,761/-** which is to be recovered from the Importer in respect of Bills of Entry no. 9862813, 9863539, 9861425, 9857908 all dated 03.05.2025. For the above acts of omission and commission involving mis-declaration of goods for evasion of the applicable anti-dumping duty, the Importer has rendered the goods liable for confiscation under Section 111 (m) of the Customs Act, 1962 and the Importer is liable to penalty under Section 112(a) and/ or Section 114A of the Customs Act, 1962.

9.3 The importer had knowingly and intentionally made, used declarations and documents which are false and incorrect during the import transaction under Customs Act, 1962 with the department with an intention to evade Customs duty thereby rendering themselves liable for penalty under Section 114AA of the Customs Act, 1962.

9.4 The Importer's request for provisional release of the goods under Section 110A of the Customs Act was considered after approval of the competent authority and letter to that effect was sent to Group on 06.06.2025.

10. Now, therefore, in exercise of the powers conferred by Section 28(4) of the Customs Act, 1962, M/s Royal Impex (IEC- 5216921745) having address at Plot No-8, Pragati Eco Park, Kosad-Bharthana Road, Near Vedant Embro Park, Kosad, Surat- 394107, is hereby called upon to Show Cause to the Commissioner of Customs, NS-III, Jawaharlal Nehru Custom House, Nhava Sheva, Tal-Uran, Dist.-Raigad, Maharashtra-400 707 within 30 days of the receipt of this notice as to why:

- i. **Anti-dumping duty** (under Notification no. 18/2024-Cus (ADD) dated 21.10.2024) **amounting to Rs. 59,52,761/ (Rupees Fifty-Nine Lakh, Fifty-Two Thousand, Seven Hundred & Sixty-One Only)** in respect of Bills of Entry No. 9862813, 9863539, 9861425, 9857908 all dated 03.05.2025 should not be demanded under Section 28 (4) of the Customs Act, 1962 along with applicable interest as per Section 28AA of the Act ibid.
- ii. The imported goods having total assessable value of Rs. 58,20,822/- (Rupees Fifty-Eight Lakh Twenty Thousand Eight Hundred Twenty-Two Only) should not be held liable for **confiscation under Section 111(m)** of the Customs Act, 1962.
- iii. Penalty should not be imposed on the importer under **Section 112 (a) and/or 114 A** of the Customs Act, 1962.

iv. Penalty should not be imposed on the importer under **Section 114AA** of the Customs Act, 1962.

11. It is also advised that the Importer may avail the benefit of reduced penalty@15% of duty and interest so specified in this notice in terms of Section 28(5) of Customs Act, 1962 by payment of duty and interest within 30 days of receipt of this notice, failing which Importer may be subject to higher penalty equal to the duty and interest so determined.

12. The written explanation/reply should be filed by the noticee to the Deputy Commissioner of Customs, Centralized Adjudication Cell, JNCH, Nhava-Sheva, Tal. Uran, Distt. 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.

13. If no cause is shown against the action proposed to be taken or the importer does not appear before the adjudicating authority when the case is posted for hearing, the case will be decided ex-parte on merits.

14. The department reserves its right to amend, modify or supplement this notice at any point of time prior to the adjudication of the case.

15. This Show Cause Notice is issued without prejudice to any other action that may be taken in respect of the said goods/notices and/or against any other firm/person concerned covered or not covered under the provisions of the Customs Act, 1962 and/or any other law for the time being in force in the Union of India.

Digitally signed by
Vijay Risi
Date: 29-12-2025
Vijay Risi
171142
Commissioner of Customs
Nhava Sheva-III, JNCH

To,

M/s Royal Impex (IEC- 5216921745),
Plot No-8, Pragati Eco Park, Kosad-Bharthana Road,
Near Vedant Embro Park, Kosad, Surat- 394107.

Copy to:

1. Deputy Commissioner, CAC, JNCH.
2. Deputy Commissioner, CRAC, JNCH.
3. Deputy Commissioner, SIIB, JNCH.
4. Deputy Commissioner, EDI, JNCH.
5. Office copy.

RUDs

RUDs-List

Sr. No	Description

RUD-1	Bill of entry no. 9862813, 9863539, 9861425, 9857908 all dated 03.05.2025
RUD-2	Hold Letter having No. 28/2025-26 SIIB(I), dated 07.05.2025
RUD-3	Panchanama dated 14.05.2025 AND 15.05.2025
RUD-4	Chartered Engineer report INS/CER/2526-0012 TO 0015 DATED 20.05.2025
RUD-5	Seizure Memo No. 19/2025-26 dated 26.05.2025
RUD-6	Letter from the importer dated 15.05.2025
RUD-7	Provisional Release letter dated 06.06.2025

  INDIAN CUSTOMS PORT : JNCH, NAVA SHEVA, TAL:URAN, DIST:RAIGAD-400707 BILL OF ENTRY FOR HOME CONSUMPTION												<table border="1"> <tr> <td>Port Code</td> <td>BE No</td> <td>BE Date</td> <td>BE Type</td> </tr> <tr> <td>INNSA1</td> <td>9862813</td> <td>03/05/2025</td> <td>H</td> </tr> <tr> <td>IEC/Br</td> <td>5216921745/0</td> <td colspan="2">FIRST COPY</td> </tr> <tr> <td>GSTIN/TYPE</td> <td colspan="3">24ADGPV8695M2ZH/G</td> </tr> <tr> <td>CB CODE</td> <td colspan="3">AAKCM8306LCH001</td> </tr> <tr> <td>TYPE</td> <td>INV</td> <td>ITEM</td> <td>CONT</td> </tr> <tr> <td>Nos</td> <td>1</td> <td>1</td> <td>2</td> </tr> <tr> <td>PKG</td> <td>68</td> <td>G.WT (KGS)</td> <td>55600</td> </tr> <tr> <td colspan="4">BE0030520252102</td> </tr> </table> 		Port Code	BE No	BE Date	BE Type	INNSA1	9862813	03/05/2025	H	IEC/Br	5216921745/0	FIRST COPY		GSTIN/TYPE	24ADGPV8695M2ZH/G			CB CODE	AAKCM8306LCH001			TYPE	INV	ITEM	CONT	Nos	1	1	2	PKG	68	G.WT (KGS)	55600	BE0030520252102			
Port Code	BE No	BE Date	BE Type																																														
INNSA1	9862813	03/05/2025	H																																														
IEC/Br	5216921745/0	FIRST COPY																																															
GSTIN/TYPE	24ADGPV8695M2ZH/G																																																
CB CODE	AAKCM8306LCH001																																																
TYPE	INV	ITEM	CONT																																														
Nos	1	1	2																																														
PKG	68	G.WT (KGS)	55600																																														
BE0030520252102																																																	
PART - I - BILL OF ENTRY SUMMARY																																																	
A. STATUS	1.BE STATUS	2.MODE	3.DEF BE	4.KACHA	5.SEC 48	6.REIMP	7.ADV BE (Y/N/P)	8.ASSESS	9.EXAM	10.HSS	11.FIRST CHECK	12.PROV/FINAL																																					
	FIRST COPY	Sea	T	N	N	N	Y	N	N	N	N	F																																					
B. DECLARANT	13.COUNTRY OF ORIGIN	CHINA																																															
	15.PORT OF LOADING	Qingdao																																															
C. DUTY SUMMARY	1.IMPORTER NAME & ADDRESS																																																
	ROYAL IMPEX Plot No-8, Pragati Eco Park, Kosad-Bharthana Road, Near Vedant E SURAT 394107																																																
D. MANIFEST DETAILS	AD CODE	0180114																																															
	1.BCD	2.ACD	3.SWS	4.NCCD	5.ADD	6.CVD	7.IGST	8.G.CESS	18.TOT.ASS VAL																																								
	174624.7	0	17462.5	0	244125	0	1164164																																										
	9.SG	10.SAED	11.GSIA	12.TTA	13.HEALTH	14.TOTAL DUTY	15.INT	16.PNLTY	17.FINE	19.TOT. AMOUNT																																							
					136213	0	0	0	0	436213																																							
E. BOND DETAILS	1.IGM NO	2.IGM DATE	3.INW DATE	4.GIGMNO	5.GIGMDT	6.MAWB NO	7.DATE	8.HAWB NO	9.DATE	10.PKG	11.GW																																						
	1132097	10/04/2025		0	709510133227	19/04/2025				68	55600																																						
F. PAYMENT DETAILS	1.BOND NO.	2.PORT	3.BOND CD	4.DEBT AMT	5.BG AMT	1.SR NO	2.CHALLAN NO	3.PAID ON	4.AMOUNT(Rs.)																																								
						1	2054664026		436213																																								
G. WH	1.WBE NO.	2.DATE	3.WBE SITE	4.WH CODE	1.S.NO	2.INVOICE NO	3.INV. AMT	4.CUR																																									
					1	SDLGS250307B	13608	USD																																									
H. PROCESSING DETAILS	1.EVENT	2.DATE	3.TIME	EXCHANGE RATE	I. INVOICE DETAILS - SUMMARY#																																												
	Submission	03-MAY-25	19:48	INR=INR																																													
	Assessment	03-MAY-25	21:00	1 USD=85.55INR																																													
	Examination																																																
	OOC																																																
J. CONTAINER DETAILS	1.SNO	2.LCL/FCL	3.TRUCK	4.SEAL	5.CONTAINER NUMBER	OOC NO.	Validity unknown																																										
	1	F		N.A.	GAOU2503160	OOC DATE																																											
	2	F		N.A.	TSSU2103743																																												

GLOSSARY

A : DEF - Deferred Payment, REIMP - Reimport, ADV - Advance, P - Prior, HSS - HighSeaSale; B : CB - Customs Broker, AEO - Authorized Economic Operator, UCR - Unique Customs Reference; D : GIGM - Gateway IGM; G : WBE - WareHouse BE; I : OOC - Out of Charge, # Refer Part IV for full list of Invoices J : * Refer Part IV for full list of Containers, AP - Authorised Person

Digitally signed by DS CENTRAL BOARD
OF INDIRECT TAXES AND CUSTOMS 08
Date: 2025.05.03 20:07:00 IST
Reason: CUSTOMS
Location: INDIA

Page 1 Of 6
Verify using ICETRAK Mobile App (Google Play Store) for authentication & latest version details from ICEGATE Enquiry

Rpatil
14/05/2025

1
Bityu
14/05/2025

5

Q.B
14/05/2025

CFS
representative

 INDIAN CUSTOMS PORT : JNCH, NAVA SHEVA, TAL:URAN, DIST:RAIGAD-400707 BILL OF ENTRY FOR HOME CONSUMPTION		<table border="1"> <tr> <td>Port Code</td> <td>BE No</td> <td>BE Date</td> <td>BE Type</td> </tr> <tr> <td>INNSA1</td> <td>9862813</td> <td>03/05/2025</td> <td>H</td> </tr> <tr> <td>IEC/Br</td> <td>5216921745/0</td> <td colspan="2">FIRST COPY</td> </tr> <tr> <td>GSTIN/TYPE</td> <td colspan="3">24ADGPV8695M2ZH/G</td> </tr> <tr> <td>CB CODE</td> <td colspan="3">AAKCM8306LCH001</td> </tr> <tr> <td>TYPE</td> <td>INV</td> <td>ITEM</td> <td>CONT</td> </tr> <tr> <td>Nos</td> <td>1</td> <td>1</td> <td>2</td> </tr> <tr> <td>PKG</td> <td>68</td> <td>G.WT (KGS)</td> <td>55600</td> </tr> <tr> <td colspan="4">BE0030520252102</td> </tr> </table>		Port Code	BE No	BE Date	BE Type	INNSA1	9862813	03/05/2025	H	IEC/Br	5216921745/0	FIRST COPY		GSTIN/TYPE	24ADGPV8695M2ZH/G			CB CODE	AAKCM8306LCH001			TYPE	INV	ITEM	CONT	Nos	1	1	2	PKG	68	G.WT (KGS)	55600	BE0030520252102			
		Port Code	BE No	BE Date	BE Type																																		
INNSA1	9862813	03/05/2025	H																																				
IEC/Br	5216921745/0	FIRST COPY																																					
GSTIN/TYPE	24ADGPV8695M2ZH/G																																						
CB CODE	AAKCM8306LCH001																																						
TYPE	INV	ITEM	CONT																																				
Nos	1	1	2																																				
PKG	68	G.WT (KGS)	55600																																				
BE0030520252102																																							
																																							
PART - II - INVOICE & VALUATION DETAILS (Invoice)																																							
A. INVOICE	1.S.NO	2.INVOICE NO. & DT.	3.PURCHASE ORDER NO & DT	4.LC NO & DATE	5.CONTRACT NO & DATE																																		
	1	SDLGS250307B 07-MAR-25																																					
B. TRANSACTING PARTIES	1.BUYER'S NAME & ADDRESS			2.SELLER'S NAME & ADDRESS																																			
	ROYAL IMPEX Plot No-8, Pragati Eco Park, Kosad-Bharthana Road, Near Vedant E SURAT 394107																																						
C. VALUATION	3.SUPPLIER NAME & ADDRESS			4.THIRD PARTY NAME & ADDRESS																																			
	SHANDONG LEGEND GLASS CO.,LTD NO.1 XINGZE ROAD,GUCHENG TOWN SHOUG UANG CITY , SHANDONG PROVINCE .., CHINA CHINA																																						
D. COST & SERVICES	5.AEO			6. AD CODE	0180114																																		
	1.INV VALUE 13608	2.FREIGHT 14.Cur USD	3.INSURANCE 15.Term CIF	4.HSS. 10.OTH COST	5.LOADING 11.LD / ULD	6.COMMN 12.OTC	7.PAY TERMS 9.RELTD No	8.VALUATION METHOD OTH RULE 4 (TRANSACTION VALUE) 10.SVB CH 11.SVB NO 12.DATE 13LOA																															
E. ITEM DETAILS	1.C&B 7.CO0	2.CoC 8.R & LF	3.CoP 9.OTH COST	4.HND CHG 10.LD / ULD	5.G&S 11.WS	6.DOC. CH 12.OTC	13.MISC CHARGE 1164164.4	14.ASS. VALUE																															
	1.S NO. 1	2.CTH 70091090	3.DESCRIPTION 1MM GLASS MIRROR (MIRROR GLASS COATED BY SILVER 610204MM)			4.UNIT PRICE .270000		5.QUANTITY 50400.000000	6.UQC KGS	7.AMOUNT 13608.00																													
GLOSSARY																																							
A : LC - Letter of Credit; B : AD - Authorized Dealer; C : HSS - High Sea Sale; D : C&B Commission & Brokerage, CoC - Cost of Container, CoP - Cost of Packing, HND CHG - Handling Charges, G&S - Goods and Service input cost, DOC CH - Document Charges, CoO - Country of Origin Certificate, R&LF - Royalty and Licence Fees, LD/ULD - Loading Unloading Charges, WS - Warranty Services, OTC - Other Costs, CTH - Customs Tariff Head, UQC - Unit Quantity Code																																							

Page 2 Of 6

Verify using ICETRAK Mobile App (Google Play Store) for authentication & latest version details from ICEGATE Enquiry

P1 P2 P3 *Represenation*

Repatil 14/10/2025 *2025* *2025* *2025*

File No. IMP/SIIB/INT/1/2025/SIIB(I)-O/o COMMR-CUS-CMC-NAVA SHEVA-IV (Computer No. 1762549)
 Generated from Office by NALLAMALA HARIKISHAN (NH)SIIBIMP-CUS-MUM, EXAMINER(SIIB) Customs-Compliance Management Commissionate-Nava Sheva-IV on 23/12/2025 12:10



INDIAN CUSTOMS

PORT : JNCH, NAVA SHEVA, TAL:URAN, DIST:RAIGAD-400707
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INNSA1	9862813	03/05/2025	H
IEC/Br	5216921745/0		FIRST COPY
GSTIN/TYPE	24ADGPV8695M2ZH/G		
CB CODE	AAKCM8306LCH001		
TYPE	INV	ITEM	CONT
Nos	1	1	2
PKG	68	G.WT (KGS)	55600
			BE0030520252102



PART - III - DUTIES

A. ITEM DETAILS	1. INVSNO	2. ITEM SN	3. CTH	4. CETH	5. ITEM DESCRIPTION						6.FS	7.PQ	8.DC	9.WC	10.AQ
	1	1	70091090	NOEXCISE	1MM GLASS MIRROR (MIRROR GLASS COATED BY SILVER)(610*914MM)						N	N	N	N	N
	11.UPI	12.CO0	13.C.QTY	14.C.UQC	15.S.QTY	16.S.UQC	17.SCH	18.STND/PR	19.RSP	20.REIMP	21.PROV	22.END USE			
	.27	CN	50400	KGS	50400	KGS	S		N	N		GNX200			
	23.PRODN	24.CNTRL	25.QUALFR	26.CONTNT	27. STMNT	28.SUP DOCS			29.ASSESS VALUE		30. TOTAL DUTY				
	N	N	Y	N	N	N			1164164.4		436212.5				
	DUTY	1. BCD	2.ACD	3.SWS	4.SAD	5.IGST	6.G. CESS	7.ADD	8.CVD	9.SG	10.T. VALUE				
	Notn No.				001/2017	001/2017									
	Notn SNo.				III1895	56									
	Rate	15		10	10	0		0	0	0					
	Amount	174624.7		17462.5	244125.5	0	0	0	0	0					
	Duty Fg				0	0									
	DUTY	1.SP EXD	2.CHCESS	3.TTA	4.CESS	5.CAIDC	6.EAIDC	7.CUS EDC	8.CUS HEC	9.NCD	10.AGGR				
	Notn No.				01/2022	11									
	Notn SNo.				0	0		0	0	0	0				
	Rate				0	0		0	0	0	0				
	Amount				174624.66										0
	Duty Fg														

ASSESSED

COP

GLOSSARY

A : INVSNO - Invoice Sr. No., UPI - Unit Price Invoiced, C.Qty - Commercial Quantity, S.Qty - Standard Quantity, FS - Food Safety and Standards Authority of India, PQ - Plant Quarantine, DC - Central Drugs Standard Control Organisation, WC - WildLife Crime Control Bureau , AQ - Animal Quarantine and Certification Services, SCH - Scheme Code

Verify using ICETRAK Mobile App (Google Play Store) for authentication & latest version details from ICEGATE Enquiry

14/05/2025 12

14/05/2025

14/05/2025

14/05/2025



INDIAN CUSTOMS

PORT : JNCH, NAVA SHEVA, TAL:URAN, DIST:RAIGAD-400707
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INNSA1	9862813	03/05/2025	H
IEC/Br	5216921745/0	FIRST COPY	
GSTIN/TYPE	24ADGPV8695M2ZH/G		
CB CODE	AAKCM8306LCH001		
TYPE	INV	ITEM	CONT
Nos	1	1	2
PKG	68	G.WT (KGS)	55600



BE0030520252102

PART - IV - ADDITIONAL DETAILS

A. SVB DETAILS		B. PREVIOUS BEs		C. RE-IMPORT AFTER EXPORT		D. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS		E. ACCESSORY STATUS		F. LICENCE DETAILS		G. CERTIFICATE DETAILS		H. HSS DETAILS				
1.INVSNO	2.ITMSNO	3.REF NO	4. REF DT	5. PRT CD	6.LAB	7.P/F	8.LOAD DATE	9.P/F	10.PORTCD	11.SINV	12.SITEMN	1.INVSNO	2.ITMSNO	3.BE NO	4. BE DATE	5. PRT CD	6.UNITPRICE	7.CURRENCY CODE
1.INVSNO	2.ITMSNO	3.NOTN NO	4.SLNO	5.FRT	6.INS	7.DUTY	8.SB NO	9.SB DT	10.PORTCD	11.SINV	12.SITEMN	1.INVSNO	2.ITMSNO	3.TYPE	4.MANUFAC CD	5.SOURCE CY	6.TRANS CY	7.ADDRESS
1.INVSNO	2.ITMSNO	3.LIC SLNO	4.LIC NO	5.LIC DATE	6.CODE	7.PORT	8.DEBIT VALUE	9.QTY	10.UQC	11.DEBIT DUTY	1.INVSNO	2.ITMSNO	3.CERTIFICATE NUMBER	4.DATE	5.TYPE	1.PRC LEVEL	2.IEC	3.BRANCH SLNO
1.INVSNO	2.ITMSNO	3.INFO TYP	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC	1	1	CHR	SQC	1	1				50400	KGS
1.INVSNO	2.ITMSNO	3.C SNO	4.NAME	5.CODE	6.PERCENTAGE	7.YIELD PCT	8.ING	1	1			1	1					
1.INVSNO	2.ITMSNO	3.CONTROL TYPE	4.LOCATION	5.SRT DT	6.END DT	7.RES CD	8.RES TEXT	1	1			1	1					
L. SUPPORTING DOCUMENTS																		
1.INVSNO	2.ITMSNO	3.TYP	4.ICEGATE ID	5.IRN	6.DOC CODE	7.ISSUE PLACE	8.ISSUE DT	9.EXP DT	0	0	70500 PTTRANSGLOBAL77	2025050300073369	CHINA	03-MAY-25				
1	0	38000	PTTRANSGLOBAL77	2025050300073370		CHINA	03-MAY-25		1	0	27100 PTTRANSGLOBAL77	2025050300073371	CHINA	03-MAY-25				
M. CONTAINER DETAILS																		
1.CONTAINER NUMBER	2.TRUCK NUMBER	3.SEAL NUMBER	4.FCL/LCL	GAOU2503160	N.A.	N.A.	F	TSSU2103743										
N. INVOICE DETAILS																		
1. S NO	2. INVOICE NO	3. INVOICE AMOUNT	4. CUR	1	SDLGS250307B	13608	USD											

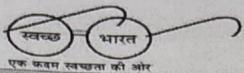
OTHER ADDITIONAL INFORMATION

GLOSSARY

A : Ref No - SVB Reference Number, Ref DT - SVB Reference Date; F : Code - Licence Scheme Code; G : PRC - Preceding; J : ING - Ingredient
 K : RES CD - Control Result Code, RES TXT - Control Result Text

Page 4 of 6

Verify using ICETRAK Mobile App (Google Play Store) for authentication & latest version details from ICEGATE Enquiry



INDIAN CUSTOMS

PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST:RAIGAD-400707
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INNSA1	9862813	03/05/2025	H
IEC/Br	5216921745/0		FIRST COPY
GSTIN/TYPE	24ADGPV8695M2ZH/G		
CB CODE	AAKCM8306LCH001		
TYPE	INV	ITEM	CONT
Nos	1	1	2
PKG	68	G.WT (KGS)	55600
			BE0030520252102



PART - V - OTHER COMPLIANCES

A. EXAMINATION ORDER RMS

A1. EXAMINATION ORDER

B. EXAMINATION INSTRUCTIONS

B1. PGA EXAMINATION INSTRUCTIONS

Inv No	Item No	Agency	Status

C. COMPULSORY COMPLIANCE

D. AC REMARKS

E. EXAMINATION REPORT

F. SUPERINTENDENT COMMENTS

OOC No

OOC D

CO

COMPLIANCES

ASSESSED

Page 5 Of 6

Verify using ICETRAK Mobile App (Google Play Store) for authentication & latest version details from ICEGATE Enquiry

Brid
14/5/2025Bpatil
14/5/2025

PL

92
S/1844
14/5/20259
14/5/2025

CFS Representative

  <p>INDIAN CUSTOMS</p> <p>PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707</p> <p>BILL OF ENTRY FOR HOME CONSUMPTION</p>		<table border="1"> <tr> <td>Port Code</td> <td>BE No</td> <td>BE Date</td> <td>BE Type</td> </tr> <tr> <td>INNSA1</td> <td>9862813</td> <td>03/05/2025</td> <td>H</td> </tr> <tr> <td>IEC/Br</td> <td colspan="3">5216921745/0 FIRST COPY</td> </tr> <tr> <td>GSTIN/TYPE</td> <td colspan="3">24ADGPV8695M2ZH/G</td> </tr> <tr> <td>CB CODE</td> <td colspan="3">AAKCM8306LCH001</td> </tr> <tr> <td>TYPE</td> <td>INV</td> <td>ITEM</td> <td>CONT</td> </tr> <tr> <td>Nos</td> <td>1</td> <td>1</td> <td>2</td> </tr> <tr> <td>PKG</td> <td>68</td> <td>G.WT (KGS)</td> <td>55600</td> </tr> </table> <p>BE0030520252102</p>				Port Code	BE No	BE Date	BE Type	INNSA1	9862813	03/05/2025	H	IEC/Br	5216921745/0 FIRST COPY			GSTIN/TYPE	24ADGPV8695M2ZH/G			CB CODE	AAKCM8306LCH001			TYPE	INV	ITEM	CONT	Nos	1	1	2	PKG	68	G.WT (KGS)	55600
Port Code	BE No	BE Date	BE Type																																		
INNSA1	9862813	03/05/2025	H																																		
IEC/Br	5216921745/0 FIRST COPY																																				
GSTIN/TYPE	24ADGPV8695M2ZH/G																																				
CB CODE	AAKCM8306LCH001																																				
TYPE	INV	ITEM	CONT																																		
Nos	1	1	2																																		
PKG	68	G.WT (KGS)	55600																																		

PART - VI - DECLARATION

Declaration for 0/0: I/We declare that the contents of the above mentioned invoice(s) and documents are true and correct in every respect. I/We have not received and do not know of any other documents or information showing a different description, quantity, price, value, of the said goods and that if at any time hereafter I/We discover any document / information showing different facts, I/We will immediately make the same known to the Commissioner of Customs.

Declaration for 0/0: I/We declare that the contents of this Bill of Entry for goods imported against above mentioned Bill of Lading/ Airway Bill /Lorry Receipt/Railway Receipt numbers are in accordance with the above mentioned invoice(s) No(s)and other documents presented herewith.

Declaration for 1/0: I/We declare that the price paid or payable by the importer is as per the details provided above, and any price paid or payable in addition to the above will be settled with the seller at the end of a defined period by means of debit note / credit note (post & import price adjustment), which are as per the contract attached as a supporting document.

Declaration for 1/0: I/We declare that there are no payments actually paid or payable for the imported goods by way of cost and services [in terms of Rules 10(1)(a)(i), Rule 10(1)(a)(ii), Rule 10 (1) (a) (iii) and Rule 10 (1) (b) of Customs Valuation Rules, 2007], Royalty / Licence Fee / subsequent resale or use of goods /other payment as a condition of sale [(Please see Rule 10 (1) (c), (d) & (e) of Customs Valuation Rules, 2007] other than those declared in the invoice which are mentioned as miscellaneous charges in this Bill of Entry.

Declaration for 1/0: I/We declare that all conditions or restrictions, if any, imposed by the seller of any third party on the disposition or use of the imported goods [as per proviso to Rule 3(2) of the Customs Valuation Rules, 2007] are specified above.

A. DECLARATION STATEMENT

ASSESSED

COPY

B. AUTHORIZED SIGNATORY

DATE

PLACE

AUTHORISED SIGNATORY

CHA NAME :PT TRANS GLOBAL LOGISTICS PVT LTD

Page 6 Of 6

10

14/05/2025 Verifying ICETRAK Mobile App (Google Play Store) for authentication & latest version details from ICEGATE Enquiry

Rpatil
14/05/2025
PL

P2
6/7/24

14/05/2025
CFS Representative

  INDIAN CUSTOMS PORT : JNCH, NAVA SHEVA, TAL:URAN, DIST:RAIGAD-400707 BILL OF ENTRY FOR HOME CONSUMPTION		<table border="1"> <tr> <td>Port Code INNSA1</td> <td>BE No 9857908</td> <td>BE Date 03/05/2025</td> <td>BE Type H</td> </tr> <tr> <td>IEC/Br</td> <td>52169217450</td> <td colspan="2">FIRST COPY</td> </tr> <tr> <td>GSTIN/TYPE</td> <td colspan="3">24ADGPV8695M2ZH/G</td> </tr> <tr> <td>CB CODE</td> <td colspan="3">AAKCM8306LCH001</td> </tr> <tr> <td>TYPE</td> <td>INV</td> <td>ITEM</td> <td>CONT</td> </tr> <tr> <td>Nos</td> <td>1</td> <td>1</td> <td>3</td> </tr> <tr> <td>PKG</td> <td>102</td> <td>G.WT (KGS)</td> <td>83400</td> <td colspan="3">BE0030520251859</td> </tr> </table>												Port Code INNSA1	BE No 9857908	BE Date 03/05/2025	BE Type H	IEC/Br	52169217450	FIRST COPY		GSTIN/TYPE	24ADGPV8695M2ZH/G			CB CODE	AAKCM8306LCH001			TYPE	INV	ITEM	CONT	Nos	1	1	3	PKG	102	G.WT (KGS)	83400	BE0030520251859		
		Port Code INNSA1	BE No 9857908	BE Date 03/05/2025	BE Type H																																							
IEC/Br	52169217450	FIRST COPY																																										
GSTIN/TYPE	24ADGPV8695M2ZH/G																																											
CB CODE	AAKCM8306LCH001																																											
TYPE	INV	ITEM	CONT																																									
Nos	1	1	3																																									
PKG	102	G.WT (KGS)	83400	BE0030520251859																																								
																																												
PART - I - BILL OF ENTRY SUMMARY																																												
A. STATUS	1.BE STATUS	2.MODE	3.DEF BE	4.KACHA	5.SEC 48	6.REIMP	7.ADV BE (Y/N/P)	8.ASSESS	9.EXAM	10.HSS	11.FIRST CHECK	12.PROV/ FINAL																																
	FIRST COPY	Sea	T	N	N	N	Y	N	N	N	N	F																																
B. DECLARANT	13.COUNTRY OF ORIGIN	CHINA					14.COUNTRY OF CONSIGNMENT			CHINA																																		
	15.PORT OF LOADING	Qingdao					16.PORT OF SHIPMENT			Qingdao																																		
C. DUTY SUMMARY	1.IMPORTER NAME & ADDRESS	ROYAL IMPEX Plot No-8, Pragati Eco Park, Kosad-Bhartana Road, Near Vedant E					2.CB NAME	PT TRANS GLOBAL LOGISTICS PVT LTD																																				
	3.AEO	SURAT 394107					4.UCR																																					
D. MANIFEST DETAILS	AD CODE	0180114					6.CVD	7.IGST	8.G.CESS	18.TOT.ASS VAL																																		
	1.BCD	2.ACD	3.SWS	4.NCCD	5.ADD		366188	0	1746247																																			
E. BOND DETAILS	261937	0	26193.7	0			54319	0	0	0	654319																																	
	9.SG	10.SAED	11.GSIA	12.TTA	13.HEALTH	14.TOTAL DUTY	15.INT	16.PNLTY	17.FINE	19.TOT. AMOUNT																																		
F. PAYMENT DETAILS	1.IGM NO	2.IGM DATE	3.INW DATE	4.GIGMNO	5.GIGMDT	6.MAWB NO	7.DATE	8.HAWB NO	9.DATE	10.PKG	11.GW																																	
	1132097	10/04/2025				70510162930	19/04/2025			102	83400																																	
G. WH	1.BOND NO.	2.PORT	3.BOND CD	4.DEBT AMT	5.BG AMT	1.SR NO	2.CHALLAN NO	3.PAID ON	4.AMOUNT(Rs.)																																			
						1	2054660318		654319																																			
H. PROCESSING DETAILS	1.WBE NO.	2.DATE	3.WBE SITE	4.WH CODE	1.S.NO	2.INVOICE NO	3.INV. AMT	4.CUR																																				
	Submission	03-MAY-25	17:44	INR=INR	1	SDLGS250307C	20412	USD																																				
I. INVOICE DETAILS - SUMMARY	1.EVENT	2.DATE	3.TIME	EXCHANGE RATE																																								
	Assessment	03-MAY-25	18	1 USD=85.55INR																																								
J. CONTAINER DETAILS	1.SNO	2.LCL/ FCL	3.TRUCK	4.SEAL	5.CONTAINER NUMBER	1.OOC NO.	2.OOC DATE																																					
	1	F		N.A.	FYCU7230120																																							
	2	F		N.A.	TSSU2097912																																							
	3	F		N.A.	TSSU2138673																																							

Validity unknown

Digitally signed by DS CENTRAL BOARD
OF INDIRECT TAXES AND CUSTOMS 08
Date: 2025.05.03 11:02:41 IST
Reason: CUSTOMS
Location: INDIA

GLOSSARY

A : DEF - Deferred Payment, REIMP - Reimport, ADV - Advance, P - Prior, HSS - HighSeaSale; B : CB - Customs Broker, AEO - Authorized Economic Operator, UCR - Unique Customs Reference; D : GIGM - Gateway IGM; G : WBE - WareHouse BE; I : OOC - Out of Charge, # Refer Part IV for full list of Invoices J : * Refer Part IV for full list of Containers, AP - Authorised Person

Verify using ICETRAK Mobile App (Google Play Store) for authentication & latest version details from ICEGATE Enquiry



INDIAN CUSTOMS

**PORT : JNCH, NAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
BILL OF ENTRY FOR HOME CONSUMPTION**

Port Code	BE No	BE Date	BE Type
INNSA1	9857908	03/05/2025	H
IEC/Br	5216921745/0	FIRST COPY	
GSTIN/TYPE	24ADGPV8695M2ZH/G		
CB CODE	AAKCM8306LCH001		
TYPE	INV	ITEM	CONT
Nos	1	1	3
PKG	102	G.WT (KGS)	83400
			BE0030520251859



PART - II - INVOICE & VALUATION DETAILS (Invoice 1/1)

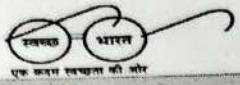
A. INVOICE	1.S.NO	2.INVOICE NO. & DT.	3.PURCHASE ORDER NO & DT	4.LC NO & DATE	5.CONTRACT NO & DATE					
	1	SDLGS250307C 07-MAR-25								
B. TRANSACTING PARTIES	1.BUYER'S NAME & ADDRESS ROYAL IMPEX Plot No-8, Pragati Eco Park, Kosad-Bharthana Road, Near Vedant E SURAT 394107			2.SELLER'S NAME & ADDRESS						
	3.SUPPLIER NAME & ADDRESS SHANDONG LEGEND GLASS CO.,LTD NO.1 XINGZE ROAD,GUCHENG TOWN SHOUG UANG CITY , SHANDONG PROVINCE , CH INA			4.THIRD PARTY NAME & ADDRESS						
C. COST & SERVICES VALUATION	5.AEO	6. AD CODE 0180114								
	1.INV VALUE	2.FREIGHT	3.INSURANCE	4.HSS.	5.LOADING	6.COMMN	7.PAY TERMS	8.VALUATION METHOD		
	20412						OTH	RULE 4 (TRANSACTION VALUE)		
	14.Cur USD						9.RELTD	10.SVB CH	11.SVB NO	12.DATE
	15.Term CIF						No			13.LOA
D. COST & SERVICES VALUATION	1.C&B	2.CoC	3.CoP	4.HND CHG	5.G&S	6.DOC. CH				
	7.COO	8.R & LF	9.OTH COST	10.LD / ULD	11.WS	12.OTC				
E. QUANTITY & UNIT PRICE	1.S NO.	2.CTH	3.DESCRIPTION			4.UNIT PRICE	5.QUANTITY	6.UQC	7.AMOUNT	
	1	70091090	1MM GLASS MIRROR (MIRROR GLASS COATED BY SILVER (610*944MM)			.270000	75600.000000	• KGS	20412.00	

F	9.OTH COST	10.LD / ULD	11.WS
3.DESCRIPTION			
1MM GLASS MIRROR (MIRROR GLASS COATED BY SILVER (610*914MM)			
ASSESSOR			

GLOSSARY

GLOSSARY
A : LC - Letter of Credit; B : AD - Authorized Dealer; C : HSS - High Sea Sale; D : C&B Commission & Brokerage, CoC - Cost of Container, CoP - Cost of Packing, HND CHG - Handling Charges, G&S - Goods and Service input cost, DOC CH - Document Charges, CoO - Country of Origin Certificate, R&LF - Royalty and Licence Fees, LD/ULD - Loading Unloading Charges, WS - Warranty Services, OTC - Other Costs, CTH - Customs Tariff Head, UQC - Unit Quantity Code

11
Verify using ICETRAK Mobile App (Google Play Store) for authentication & latest version details from CEGATE Enquiry
Page 2 Of 6
15152025
S/No 40
P 2
Date 15/5/2025
CFS Rep P CB
Bridges M/H 15/5/2025
e No. IMP/SIIB/INT/1/2025-SIIB(I)-O/o COMM-R-CUS-CMC-NHAVA SHEVA-IV (Computer No. 1762569)
Generated from eOffice by NALLAMALA HARIKISHAN, EO(NH)SIIB/IMP-CUS-MUM, EXAMINER-SIIB(I), Customs-Compliance Management-Commissioner-Nhava Sheva



INDIAN CUSTOMS

PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST:RAIGAD-400707
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INNSA1	9857908	03/05/2025	H
IEC/Br	5216921745/0		FIRST COPY
GSTIN/TYPE	24ADGPV8695M2ZH/G		
CB CODE	AAKCM8306LCH001		
TYPE	INV	ITEM	CONT
Nos	1	1	3
PKG	102	G.WT (KGS)	83400
			BE0030520251859



PART - III - DUTIES

A. ITEM DETAILS	1.INVSNO	2.ITEMSN	3.CTH	4.CETH	5.ITEM DESCRIPTION						6.FS	7.PQ	8.DC	9.WC	10.AG
	11.UPI	12.CO0	13.C.QTY	14.C.UQC	15.S.QTY	16.S.UQC	17.SCH	18.STND/PR	19.RSP	20.REIMP	21.PROV	22.END USE			
	1	1	70091090	NOEXCISE	1MM GLASS MIRROR (MIRROR GLASS COATED BY SILVER)(610*914MM)						N	N	N	N	N
	11.UPI	12.CO0	13.C.QTY	14.C.UQC	15.S.QTY	16.S.UQC	17.SCH	18.STND/PR	19.RSP	20.REIMP	21.PROV	22.END USE			
	.27	CN	75600	KGS	75600	KGS		S	N	N		GNX200			
	23.PRODN	24.CNTRL	25.QUALFR	26.CONTNT	27.STMNT	28.SUP DOCS			29.ASSESS VALUE	30.TOTAL DUTY					
	N	N	Y	N	N	N			1746246.6	654318.6					
	DUTY	1. BCD	2.ACD	3.SWS	4.SAD		5.IGST	6.G. CESS	7.ADD	8.CVD	9.SG	10.T. VALUE			
	Notn No.						001/2017	001/2017							
	Notn SNo.						III1893	56							
	Rate						16	0		0					
	Amount	15		10			366187.5	0	0	0					
	Duty Fg	261937		26193.7			0	0							
	DUTY	1.SP EXD	2.CHCESS	3.TTA	4.CESS		5.CAIDC	6.EAIDC	7.CUS EDC	8.CUS HEC	9.NCD	10.AGGR			
	Notn No.						0/202								
	Notn SNo.						17								
	Rate						0		0	0					
	Amount						0		0	0					
	Duty Fg						261936.99								0

ASSESSED

GLOSSARY

A : INVSNO - Invoice Sr. No., UPI - Unit Price Invoiced, C.Qty - Commercial Quantity, S.Qty - Standard Quantity, FS - Food Safety and Standards Authority of India, PQ - Plant Quarantine, DC - Central Drugs Standard Control Organisation, WC - WildLife Crime Control Bureau , AQ - Animal Quarantine and Certification Services, SCH - Scheme Code

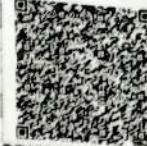
Page 3 Of 6
Verify using ICETRAK Mobile App (Google Play Store) for authentication & latest version details from ICEGATE Enquiry



INDIAN CUSTOMS

PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INNSA1	9857908	03/05/2025	H
IEC/Br	5216921745/0		FIRST COPY
GSTIN/TYPE	24ADGPV8695M2ZH/G		
CB CODE	AAKCM8306LCH001		
TYPE			
Nos	1	1	3
PKG	102	G.WT (KGS)	83400
			BE0030520251859



PART - V - OTHER COMPLIANCES

A. EXAMINATION ORDER RMS

A1. EXAMINATION ORDER

B. EXAMINATION INSTRUCTIONS

B1. PGA EXAMINATION INSTRUCTIONS

Agency Status

C. COMPULSORY COMPLIANCE

D. AC REMARKS

E. EXAMINATION REPORT

F. SUPERINTENDENT COMMENTS

Inv No

Item No

OOC No

OOC D

ASSESSED

CO¹

COMPLIANCES

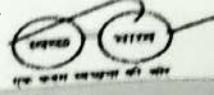
Page 5 OF 6

Verify using ICETRAK Mobile App (Google Play Store) for authentication & latest version details from ICEGATE Enquiry

Suresh
15/5/2025
P-43

CFS Rep
15/5/2025
CB
15/5/2025
15/5/2025

P- 15152025



INDIAN CUSTOMS

PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST:RAIGAD-400707
BILL OF ENTRY FOR HOME CONSUMPTION

INNSA1	BE No	BE Date	BE Type
IEC/Br	9857908	03/05/2025	H
GSTIN/TYPE	5216921745/0	FIRST COPY	
CB CODE	24ADGPV8695M2ZH/G		
TYPE	AAKCM8308LCH001		
Nos	1	ITEM	CONT
PKG	102	G.WT (KGS)	83400
			BE0030520251859

PART - VI - DECLARATION

Declaration for 0/0: I/We declare that the contents of the above mentioned invoice(s) and documents are true and correct in every respect. I/We have not received and do not know of any other documents or information showing a different description, quantity, price, value, of the said goods and that if at any time hereafter I/We discover any document / information showing different facts, I/We will immediately make the same known to the Commissioner of Customs.

Declaration for 0/0: I/We declare that the contents of this Bill of Entry for goods imported against above mentioned Bill of Lading/ Airway Bill /Lorry Receipt/Railway Receipt numbers are in accordance with the above mentioned invoice(s) No(s) and other documents presented herewith.

Declaration for 1/0: I/We declare that the price paid or payable by the importer is as per the details provided above, and any price paid or payable in addition to the above will be settled with the seller at the end of a defined period by means of debit note / credit note (post & import price adjustment), which are as per the contract attached as a supporting document.

Declaration for 1/0: I/We declare that there are no payments actually paid or payable for the imported goods by way of cost and services [in terms of Rules 10(1)(a)(i), Rule 10(1)(a)(ii), Rule 10 (1) (a) (iii) and Rule 10 (1) (b) of Customs Valuation Rules, 2007], Royalty / Licence Fee / in subsequent resale or use of goods /other payment as a condition of sale [(Please see Rule 10 (1) (c), (d) & (e) of Customs Valuation Rules, 2007] other than those declared in the invoice which are mentioned as miscellaneous charges in this Bill of Entry.

Declaration for 1/0: I/We declare that all conditions or restrictions, if any, imposed by the seller of any third party on the disposition or use of the imported goods [as per proviso to Rule 3(2)] of the Customs Valuation Rules, 2007 are specified above.

COPY

ASSESSED

A. DECLARATION STATEMENT

B. AUTHORIZED SIGNATORY

DATE

PLACE

AUTORISED SIGNATORY

CHA NAME :PT TRANS GLOBAL LOGISTICS PVT LTD

Verify using ICETRAK Mobile App (Google Play Store) for authentication & latest version details from ICEGATE Enquiry

P-115152025

Page 6 Of 6

151512025

P-2

OPS Rep

151512025

CB

SHANDONG LEGEND GLASS CO., LTD.

ADD: NO.1 XINGZE ROAD, GUCHENG TOWN, SHOUGUANG CITY, SHANDONG PROVINCE, CHINA
 COMMERCIAL INVOICE

Issuer				No. & Date
SHANDONG LEGEND GLASS CO., LTD.				SDLGS250307C MAR. 7TH, 2025
ADD: NO.1 XINGZE ROAD, GUCHENG TOWN, SHOUGUANG CITY, SHANDONG PROVINCE, CHINA				
To				
ROYAL IMPEX ADDRESS: PLOT NO-8, PRAGATI ECO PARK, KOSAD-BHARTHANA ROAD, NEAR VEDANT EMBRO PARK, KOSAD, SURAT-394107				
Port of loading	Port of discharge			
QINGDAO, CHINA	NHAVA SHEVA, INDIA			
Marks & Numbers	Description of Goods Name and Thickness	Size MM	Package	Country of origin P.R. of China
N/M	1MM GLASS MIRROR (COATED BY SILVER)	610*914MM	102 CRATES	Net Quantity Kgs
TOTAL			102 CRATES for Three 20'GP	Unit Price CIF NHAVA SHEVA USD/KGS
			75600.00	Amount USD 20412.00
			75600.00	20412.00
TOTAL VALUE: USD 20412.00				
Total : Say USD TWENTY THOUSAND FOUR HUNDRED AND TWELVE ONLY.				

Signed by: SHANDONG LEGEND GLASS CO., LTD.



15/5/2025
P. 2 45

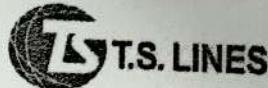
15/5/2025
P. 2

J-400

JND GLASS CO., LTD.

MINGZE ROAD, GUCHENG
WU, SHOUGUANG CITY,
SHANDONG PROVINCE, CHINA

BILL OF LADING



Carrier Ref.:	B/L No.:
	799510182930
Service Contract No.:	S/O:
	799510182930
Commodity No.:	Ref. No.:
Pre-carrier Vessel :	Voyage No.:
Ocean Vessel :	Voyage No.:
EVER EXCEL	181W

Consignee
ROYAL IMPEX
ADDRESS: PLOT NO-8, PRAGATI ECO
PARK, KOSAD-BHARTHANA ROAD,
NEAR VEDANT EMBRO PARK, KOSAD,
SURAT-394107
EMAIL:ROYALIMPEX2023@GMAIL.COM**

Notify party (carrier not to be responsible for failure to notify)
ROYAL IMPEX
ADDRESS: PLOT NO-8, PRAGATI ECO
PARK, KOSAD-BHARTHANA ROAD,
NEAR VEDANT EMBRO PARK, KOSAD,
SURAT-394107
EMAIL:ROYALIMPEX2023@GMAIL.COM
PAN:ADGPV8695M***

Place of Receipt QINGDAO, CHINA	Port of Loading QINGDAO, CHINA	11/2632
------------------------------------	-----------------------------------	---------

Port Of Discharge NJAVA SHEVA, INDIA	Place of Delivery NJAVA SHEVA, INDIA	Final Destination
---	---	-------------------

Container No. Seal No. FCL-FCL FYCU7230120/20GP TSH2731333 TSSU2097912/20GP TSH2730746 TSSU2138673/20GP TSH2730617	Marks and Numbers N/M	Number of Containers or Packages 102 CRATES	Kind of Packages;Description of Goods DESCRIPTION AS ATTACHED LIST "SHIPPER'S PACK LOAD COUNT & SEAL" "SAID TO CONTAIN" SAY: 3X20GP' CONTAINER(S) ONLY "FREIGHT PREPAID"	Gross Weight Kgs./Lbs. 83400.00000KGS	Measurement M ³ /Cft. 51.00000CBM
				LOADED ON M/V EVER EXCEL VOY: 181W AT: QINGDAO, CHINA APR. 19 2025	

TELEX RELEASE

Freight	Weight Measurement	Rate Per	Prepaid	Collect
---------	--------------------	----------	---------	---------

TOTAL

Freight Prepaid at QINGDAO, CHINA	Freight Payable at	Place and date of Issue QINGDAO, CHINA 19-APR-2025
Ex. Rate 7.35	No. of Original Bill(s) ZERO(0)	SHANGHAI T.S. SHIPPING AGENCY CO., LTD. QINGDAO BRANCH
Date 19-APR-2025	Laden on board the Vessel Signature	By As agent for the Carrier TS CONTAINER LINES PTE. LTD.

RECEIVED by the Carrier from the Shipper in apparent good order and condition unless otherwise indicated herein, the Goods, or the container(s) or packing case(s) to contain the cargo herein mentioned to be carried subject to all the terms and conditions provided on the face and back of this Bill of Lading by the vessel named herein or any substitute in the Carrier's option and/or other means of transport, from the place of receipt or loading or delivery to the place of discharge or the place of delivery shown herein and there to be delivered unto order or assigns. Weight, measurements, marks, numbers, quantity, contents and value to be considered unknown by the Carrier. If issued in paper form and if required by the Carrier this Bill of Lading duly endorsed must be surrendered in exchange for the Goods or delivery order.

In accepting this Bill of Lading, the Merchant (as defined in Clause 2 on the back hereof) agrees to be bound by all

the stipulations, exceptions, terms and conditions on the face and back hereof, whether written, typed, stamped or printed, as fully as if signed by the Merchant, and local custom or privilege to the contrary notwithstanding, and agrees that all agreements or freight engagements for and in connection with the carriage of the Goods are superseded by this Bill of Lading. In witness whereof, the undersigned, on behalf of the Carrier, the Master and the owner of the Vessel, has signed the number of Bill(s) of Lading stated above, and the date and place of issue of this Bill(s) of Lading accomplished, the others to stand void.

"On Board" means the goods are loaded on board the ocean vessel named in this Bill of Lading for Port to Port Transport, or loaded on board rail cars, trucks lorries, feeder ships, barges, or other means of transportation and are in the custody of the Carrier or Participating Carrier for Combined Transport in accordance with the terms of this Bill of Lading.

Suresh

19/5/2025
P-247

CFS Rep
15/5/2025

CB
15/5/2025
M/F
15/5/2025

P-15/5/2025

ATTACHED SHEET

BL Number
799510182930

Vessel Name
EVER EXCEL

Voyage
181W

<<DESCRIPTION>>
1MM GLASS MIRROR(COATED BY SILVER)

HS CODE:70091090

**PAN:ADGPV8695M

GST:24ADGPV8695M2ZH

IEC:5216921745

***GST:24ADGPV8695M2ZH

IEC:5216921745

Pr 15/5/2025

Spanu
15/5/2025
P- 248

CFS Rep
15/5/2025

CB
15/5/2025
15/5/2025

  <p>INDIAN CUSTOMS</p>		<p>PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707</p> <p>BILL OF ENTRY FOR HOME CONSUMPTION</p>		Port Code INNSA1	BE No 9863539	BE Date 03/05/2025	BE Type H					
				IEC/Br GSTIN/TYPE CB CODE TYPE Nos PKG	5216921745/0 24ADGPV8695M2ZH/G AAKCM8306LCH001 INV 1 68	1 1 G.WT (KGS)	1 2 55600		CONT 2 BE0030520252132			
PART - I - BILL OF ENTRY SUMMARY												
A. STATUS	1.BE STATUS FIRST COPY	2.MODE Sea	3.DEF BE T	4.KACHA N	5.SEC 48 N	6.REIMP N	7.ADV BE (Y/N/P) Y	8.ASSESS N	9.EXAM N	10.HSS N	11.FIRST CHECK N	12.PROV/ FINAL F
	13.COUNTRY OF ORIGIN CHINA	14.COUNTRY OF CONSIGNMENT CHINA	15.PORT OF LOADING Qingdao	16.PORT OF SHIPMENT Qingdao								
1. IMPORTER NAME & ADDRESS ROYAL IMPEX Plot No-8, Pragati Eco Park, Kosad-Bharthana Road, Near Vedant E SURAT 394107										2.CB NAME PT TRANS GLOBAL LOGISTICS PVT LTD 3.AEO 4.UCR		
C. DUTY SUMMARY	1.BCD 174624.7	2.ACD 0	3.SWS 17462.5	4.NCCD 0	5.ADD 0	6.CVD 36213	7.IGST 244125	8.G.CESS 0	10.TOT.ASS VAL 1164164	11.GW 68	12.PKG 55600	
	9.SG 1132097	10.SAED 10/04/2025	11.GSIA 0	12.TTA 13.HEALTH 14.TOTAL DUTY 36213	15.INT 0	16.PNLTY 0	17.FINE 0	18.TOT. AMOUNT 436213				
D. MANIFEST DETAILS	1.IGM NO 1132097	2.IGM DATE 10/04/2025	3.INW DATE 0	4.GIGMNO 70510283180	5.GIGMDT 19/04/2025	6.MAWB NO 70510283180	7.DATE 19/04/2025	8.HAWB NO 68	9.DATE 55600	10.PKG 11.GW		
E. BOND DETAILS	1.BOND NO.	2.PORT	3.BOND CD	4.DEBT AMT	5.BG AMT	F. PAYMENT DETAILS	1.SR NO 1	2.CHALLAN NO 2054664779	3.PAID ON 436213	4.AMOUNT(Rs.)		
G. WH	1.WBE NO.	2.DATE	3.WBE SITE	4.WH CODE	I. INVOICE DETAILS - SUMMARY#	1.S.NO 1	2.INVOICE NO SDLGS250307A	3.INV. AMT 13608	4.CUR USD			
	1.EVENT Submission	2.DATE 03-MAY-25	3.TIME 20:12	EXCHANGE RATE INR=INR								
H. PROCESSING DETAILS	Assessment	03-MAY-25	21:11	1 USD=85.55INR								
	Examination OOC											
J. CONTAINER DETAILS *	1.SNO 1	2.LCL/FCL F	3.TRUCK	4.SEAL N.A.	5.CONTAINER NUMBER TIIU2024794	OOC NO. OOC DATE	Validity UNKNOWN					
	2	F		N.A.	TSSU2261311							

GLOSSARY

A : DEF - Deferred Payment, REIMP - Reimport, ADV - Advance, P - Prior, HSS - HighSeaSale; B : CB - Customs Broker, AEO - Authorized Economic Operator, UCR - Unique Customs Reference; D : GIGM - Gateway IGM; G : WBE - WareHouse BE; I : OOC - Out of Charge, # Refer Part IV for full list of Invoices. J : * Refer Part IV for full list of Containers, AP - Authorised Person

Digitally signed by DS CENTRAL BOARD
OF INDIRECT TAXES AND CUSTOMS 08
Date: 2025.05.03 13:36:11 IST
Reason: CUSTOMS
Location: INDIA

Page 1 Of 6
Verify using ICETRAK Mobile App (Google Play Store) for authentication & latest version details from ICEGATE Enquiry



सरकारी व्यापार संस्थान की ओरा
INDIAN CUSTOMS

PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST:RAIGAD-400707
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INNSA1	9863539	03/05/2025	H
IEC/Br	5216921745/0		FIRST COPY
GSTIN/TYPE	24ADGPV8695M2ZH/G		
CB CODE	AAKCM8306LCH001		
TYPE	INV	ITEM	CONT
Nos	1	1	2
PKG	68	G.WT (KGS)	55600



BE0030520252132

PART - II - INVOICE & VALUATION DETAILS (Invoice 1/1)

A. INVOICE	1.S.NO	2.INVOICE NO. & DT.	3.PURCHASE ORDER NO & DT	4.LC NO & DATE			5.CONTRACT NO & DATE			
	1	SDLGS250307A 07-MAR-25								
B. TRANSACTING PARTIES	1.BUYER'S NAME & ADDRESS						2.SELLER'S NAME & ADDRESS			
	ROYAL IMPEX Plot No-8, Pragati Eco Park, Kosad-Bharthana Road, Near Vedant E SURAT 394107									
C. COST & VALUATION	3.SUPPLIER NAME & ADDRESS						4.THIRD PARTY NAME & ADDRESS			
	SHANDONG LEGEND GLASS CO.,LTD NO.1 XINGZE ROAD,GUCHENG TOWN SHOUG UANG CITY , SHANDONG PROVINCE .., CHINA CHINA 5.AEO									
D. COST & SERVICES	1.INV VALUE	2.FREIGHT	3.INSURANCE	4.HSS.	5.LOADING	6.COMMN	7.PAY TERMS	8.VALUATION METHOD		
	13608						OTH	RULE 4 (TRANSACTION VALUE)		
	14.Cur USD					9.RELTD	10.SVB CH	11.SVB NO	12.DATE	13LOA
	15.Term CIF					No				
E. ITEM DETAILS	1.S NO.	2.CTH	3.DESCRIPTION			4.UNIT PRICE	5.QUANTITY	6.UQC	7.AMOUNT	
	1	70091090	1MM GLASS MIRROR (MIRROR GLASS COATED BY SILVER 610204MM)			.270000	50400.000000	KGS	1164164.4	

ASSESSOR

GLOSSARY

A : LC - Letter of Credit; B : AD - Authorized Dealer; C : HSS - High Sea Sale; D : C&B Commission & Brokerage, CoC - Cost of Container, CoP - Co of Packing, HND CHG - Handling Charges, G&S - Goods and Service input cost, DOC CH - Document Charges, CoO - Country of Origin Certificate, R&LF - Royalty and Licence Fees, LD/ULD - Loading Unloading Charges, WS - Warranty Services, OTC - Other Costs, CTH - Customs Tariff Head, UQC - Unit Quantity Code

Verify using ICETRAK Mobile App (Google Play Store) for authentication & latest version details from ICEGATE Enquiry

Page 2 Of 6

Source 15/5/2025 CFS Rep

P-1 15/5/2025 CB

P-2 15/5/2025 CB

P-3 15/5/2025 CB

P-4 15/5/2025 CB

P-5 15/5/2025 CB

P-6 15/5/2025 CB

P-7 15/5/2025 CB

P-8 15/5/2025 CB

P-9 15/5/2025 CB

P-10 15/5/2025 CB

P-11 15/5/2025 CB

P-12 15/5/2025 CB

P-13 15/5/2025 CB

P-14 15/5/2025 CB

P-15 15/5/2025 CB

P-16 15/5/2025 CB

P-17 15/5/2025 CB

P-18 15/5/2025 CB

P-19 15/5/2025 CB

P-20 15/5/2025 CB

P-21 15/5/2025 CB

P-22 15/5/2025 CB

P-23 15/5/2025 CB

P-24 15/5/2025 CB

P-25 15/5/2025 CB

P-26 15/5/2025 CB

P-27 15/5/2025 CB

P-28 15/5/2025 CB

P-29 15/5/2025 CB

P-30 15/5/2025 CB

P-31 15/5/2025 CB

P-32 15/5/2025 CB

P-33 15/5/2025 CB

P-34 15/5/2025 CB

P-35 15/5/2025 CB

P-36 15/5/2025 CB

P-37 15/5/2025 CB

P-38 15/5/2025 CB

P-39 15/5/2025 CB

P-40 15/5/2025 CB

P-41 15/5/2025 CB

P-42 15/5/2025 CB

P-43 15/5/2025 CB

P-44 15/5/2025 CB

P-45 15/5/2025 CB

P-46 15/5/2025 CB

P-47 15/5/2025 CB

P-48 15/5/2025 CB

P-49 15/5/2025 CB

P-50 15/5/2025 CB

P-51 15/5/2025 CB

P-52 15/5/2025 CB

P-53 15/5/2025 CB

P-54 15/5/2025 CB

P-55 15/5/2025 CB

P-56 15/5/2025 CB

P-57 15/5/2025 CB

P-58 15/5/2025 CB

P-59 15/5/2025 CB

P-60 15/5/2025 CB

P-61 15/5/2025 CB

P-62 15/5/2025 CB

P-63 15/5/2025 CB

P-64 15/5/2025 CB

P-65 15/5/2025 CB

P-66 15/5/2025 CB

P-67 15/5/2025 CB

P-68 15/5/2025 CB

P-69 15/5/2025 CB

P-70 15/5/2025 CB

P-71 15/5/2025 CB

P-72 15/5/2025 CB

P-73 15/5/2025 CB

P-74 15/5/2025 CB

P-75 15/5/2025 CB

P-76 15/5/2025 CB

P-77 15/5/2025 CB

P-78 15/5/2025 CB

P-79 15/5/2025 CB

P-80 15/5/2025 CB

P-81 15/5/2025 CB

P-82 15/5/2025 CB

P-83 15/5/2025 CB

P-84 15/5/2025 CB

P-85 15/5/2025 CB

P-86 15/5/2025 CB

P-87 15/5/2025 CB

P-88 15/5/2025 CB

P-89 15/5/2025 CB

P-90 15/5/2025 CB

P-91 15/5/2025 CB

P-92 15/5/2025 CB

P-93 15/5/2025 CB

P-94 15/5/2025 CB

P-95 15/5/2025 CB

P-96 15/5/2025 CB

P-97 15/5/2025 CB

P-98 15/5/2025 CB

P-99 15/5/2025 CB

P-100 15/5/2025 CB

P-101 15/5/2025 CB

P-102 15/5/2025 CB

P-103 15/5/2025 CB

P-104 15/5/2025 CB

P-105 15/5/2025 CB

P-106 15/5/2025 CB

P-107 15/5/2025 CB

P-108 15/5/2025 CB

P-109 15/5/2025 CB

P-110 15/5/2025 CB

P-111 15/5/2025 CB

P-112 15/5/2025 CB

P-113 15/5/2025 CB

P-114 15/5/2025 CB

P-115 15/5/2025 CB

P-116 15/5/2025 CB

P-117 15/5/2025 CB

P-118 15/5/2025 CB

P-119 15/5/2025 CB

P-120 15/5/2025 CB

P-121 15/5/2025 CB

P-122 15/5/2025 CB

P-123 15/5/2025 CB

P-124 15/5/2025 CB

P-125 15/5/2025 CB

P-126 15/5/2025 CB

P-127 15/5/2025 CB

P-128 15/5/2025 CB

P-129 15/5/2025 CB

P-130 15/5/2025 CB

P-131 15/5/2025 CB

P-132 15/5/2025 CB

P-133 15/5/2025 CB

P-134 15/5/2025 CB

P-135 15/5/2025 CB

P-136 15/5/2025 CB

P-137 15/5/2025 CB

P-138 15/5/2025 CB

P-139 15/5/2025 CB

P-140 15/5/2025 CB

P-141 15/5/2025 CB

P-142 15/5/2025 CB

P-143 15/5/2025 CB

P-144 15/5/2025 CB

P-145 15/5/2025 CB

P-146 15/5/2025 CB

P-147 15/5/2025 CB

P-148 15/5/2025 CB

P-149 15/5/2025 CB

P-150 15/5/2025 CB

P-151 15/5/2025 CB

P-152 15/5/2025 CB

P-153 15/5/2025 CB

P-154 15/5/2025 CB

P-155 15/5/2025 CB

P-156 15/5/2025 CB

P-157 15/5/2025 CB

P-158 15/5/2025 CB

P-159 15/5/2025 CB

P-160 15/5/2025 CB

P-161 15/5/2025 CB

P-162 15/5/2025 CB

P-163 15/5/2025 CB

P-164 15/5/2025 CB

P-165 15/5/2025 CB

P-166 15/5/2025 CB

P-167 15/5/2025 CB

P-168 15/5/2025 CB

P-169 15/5/2025 CB

P-170 15/5/2025 CB

P-171 15/5/2025 CB

P-172 15/5/2025 CB

P-173 15/5/2025 CB

P-174 15/5/2025 CB

P-175 15/5/2025 CB

P-176 15/5/2025 CB

P-177 15/5/2025 CB

P-178 15/5/2025 CB

P-179 15/5/2025 CB

P-180 15/5/2025 CB

P-181 15/5/2025 CB

P-182 15/5/2025 CB

P-183 15/5/2025 CB

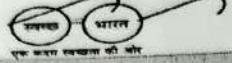
P-184 15/5/2025 CB

P-185 15/5/2025 CB

P-186 15/5/2025 CB

P-187 15/5/2025 CB

P-188 15/5/2025 CB

		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Port Code</td> <td style="width: 15%;">BE No</td> <td style="width: 15%;">BE Date</td> <td style="width: 15%;">BE Type</td> </tr> <tr> <td>INNSA1</td> <td>9863539</td> <td>03/05/2025</td> <td>H</td> </tr> <tr> <td>IEC/Br</td> <td>5216921745/0</td> <td colspan="2">FIRST COPY</td> </tr> <tr> <td>GSTIN/TYPE</td> <td colspan="3">24ADGPV8695M2ZH/G</td> </tr> <tr> <td>CB CODE</td> <td colspan="3">AAKCM8306LCH001</td> </tr> <tr> <td>TYPE</td> <td>INV</td> <td>ITEM</td> <td>CONT</td> </tr> <tr> <td>Nos</td> <td>1</td> <td>1</td> <td>2</td> </tr> <tr> <td>PKG</td> <td>68</td> <td>G.WT (KGS)</td> <td>55600</td> </tr> </table> <div style="text-align: right; margin-top: -10px;">  BE0030520252132 </div>	Port Code	BE No	BE Date	BE Type	INNSA1	9863539	03/05/2025	H	IEC/Br	5216921745/0	FIRST COPY		GSTIN/TYPE	24ADGPV8695M2ZH/G			CB CODE	AAKCM8306LCH001			TYPE	INV	ITEM	CONT	Nos	1	1	2	PKG	68	G.WT (KGS)	55600
Port Code	BE No	BE Date	BE Type																															
INNSA1	9863539	03/05/2025	H																															
IEC/Br	5216921745/0	FIRST COPY																																
GSTIN/TYPE	24ADGPV8695M2ZH/G																																	
CB CODE	AAKCM8306LCH001																																	
TYPE	INV	ITEM	CONT																															
Nos	1	1	2																															
PKG	68	G.WT (KGS)	55600																															
INDIAN CUSTOMS																																		
PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST:RAIGAD-400707																																		
BILL OF ENTRY FOR HOME CONSUMPTION																																		
PART - III - DUTIES																																		
A. ITEM DETAILS	1.INVSNO	2.ITEMSN	3.CTH	4.CETH	5.ITEM DESCRIPTION				6.FS	7.PQ	8.DC	9.WC	10.AQ																					
	1	1	70091090	NOEXCISE	1MM GLASS MIRROR (MIRROR GLASS COATED BY SILVER)(610*914MM)				N	N	N	N	N																					
B. ITEM DUTY	11.UPI	12.CO0	13.C.QTY	14.C.UQC	15.S.QTY	16.S.UQC	17.SCH	18.STND/PR	19.RSP	20.REIMP	21.PROV	22.END USE																						
	.27	CN	50400	KGS	50400	KGS		S	N	N	GNX200																							
C. OTHER DUTIES	23.PRODN	24.CNTRL	25.QUALFR	26.CONTNT	27STMNT	28.SUP DOCS			29.ASSESS VALUE	30.TOTAL DUTY																								
	N	N	Y	N	N	N			1164164.4	436212.5																								
DUTY	1.BCD	2.ACD	3.SWS	4.SAD	5.IGST	6.G.CESS	7.ADD	8.CVD	9.SG	10.T. VALUE																								
Notn No.					001/2017	001/2017																												
Notn SNo.					III1893	56																												
Rate	15		10		16	0			0																									
Amount	174624.7		17462.5		244125.3	0	0	0	0																									
Duty Fg					0	0																												
DUTY	1.SP EXD	2.CHCESS	3.TTA	4.CESS	5.CAIDC	6.EAIDC	7.CUS EDC	8.CUS HEC	9.NCD	10.AGGR																								
Notn No.					01/202																													
Notn SNo.					17																													
Rate					0				0																									
Amount					174624.66			0	0																									
Duty Fg												0																						

ASSESSED

GLOSSARY

A : INVSNO - Invoice Sr. No., UPI - Unit Price Invoiced, C.Qty - Commercial Quantity, S.Qty - Standard Quantity, FS - Food Safety and Standards Authority of India, PQ - Plant Quarantine, DC - Central Drugs Standard Control Organisation, WC - WildLife Crime Control Bureau , AQ - Animal Quarantine and Certification Services, SCH - Scheme Code

Page 3 Of 6

Verify using ICETRAK Mobile App (Google Play Store) for authentication & latest version details from ICEGATE Enquiry

Seal No. 151512025
15/5/2025
P-15/5/2025
CFS Rep
15/5/2025
15/5/2025



INDIAN CUSTOMS

PORT : JNCH, NAVA SHEVA, TAL:URAN, DIST:RAIGAD-400707
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type	
INNSA1	9863539	03/05/2025	H	
IEC/Br	5216921745/0		FIRST COPY	
GSTIN/TYPE	24ADGPV8695M2ZH/G			
CB CODE	AAKCM8306LCH001			
TYPE	INV	ITEM	CONT	
Nos	1	1	2	
PKG	68	G.WT (KGS)	55600	BE0030520252132



PART - IV - ADDITIONAL DETAILS

A. SVB DETAILS

1.INVSNO	2.ITMSNO	3.REF NO	4. REF DT	5. PRT CD	6.LAB	7.P/F	8.LOAD DATE	9.P/F
1.INVSNO	2.ITMSNO	3. BE NO	4. BE DATE	5. PRT CD	6.UNITPRICE	7.CURRENCY CODE		

B. PREVIOUS BES

1.INVSNO	2.ITMSNO	3.NOTN NO	4.SLNO	5.FRT	6.INS	7.DUTY	8.SB NO	9.SB DT	10.PORTCD	11.SINV	12.SITEMN
1.INVSNO	2.ITMSNO	3.NOTN NO	4.SLNO	5.FRT	6.INS	7.DUTY	8.SB NO	9.SB DT	10.PORTCD	11.SINV	12.SITEMN

C. RE-IMPORT AFTER EXPORT

1.INVSNO	2.ITMSNO	3.NOTN NO	4.SLNO	5.FRT	6.INS	7.DUTY	8.SB NO	9.SB DT	10.PORTCD	11.SINV	12.SITEMN
1.INVSNO	2.ITMSNO	3.NOTN NO	4.SLNO	5.FRT	6.INS	7.DUTY	8.SB NO	9.SB DT	10.PORTCD	11.SINV	12.SITEMN

D. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS

1.INVSNO	2.ITMSNO	3.TYPE	4.MANUFACT CD	5.SOURCE CY	6.TRANS CY	7.ADDRESS
1.INVSNO	2.ITMSNO	3.TYPE	4.MANUFACT CD	5.SOURCE CY	6.TRANS CY	7.ADDRESS

E. ACCESSORY STATUS

1.INVSNO	2.ITMSNO	3.ACCESSORY ITEM DETAILS
1.INVSNO	2.ITMSNO	3.ACCESSORY ITEM DETAILS

F. LICENCE DETAILS

1.INVSNO	2.ITMSNO	3.LIC SLNO	4.LIC NO	5.LIC DATE	6.CODE	7.PORT	8.DEBIT VALUE	9.QTY	10.UQC	11.DEBIT DUTY
1.INVSNO	2.ITMSNO	3.LIC SLNO	4.LIC NO	5.LIC DATE	6.CODE	7.PORT	8.DEBIT VALUE	9.QTY	10.UQC	11.DEBIT DUTY

G. CERTIFICATE DETAILS

1.CERTIFICATE NUMBER	2.DATE	3.TYPE	4.PRC LEVEL	5.IEC	6.HSS DETAILS	7.BRANCH SLNO
1.CERTIFICATE NUMBER	2.DATE	3.TYPE	4.PRC LEVEL	5.IEC	6.HSS DETAILS	7.BRANCH SLNO

I. SINGLE WINDOW DECLARATION

1.INVSN	2.ITMSNO	3.INFO TYP	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	CHR	SQC			50400	KGS

J. SINGLE WINDOW DECLARATION - CONSTITUENTS

1.INVSN	2.ITMSNO	3.C SNO	4.NAME	5.CODE	6.PERCENTAGE	7.YIELD PCT	8.ING
1	2	3	4	5	6	7	8

K. SINGLE WINDOW DECLARATION - CONTROL

1.INVSN	2.ITMSNO	3.CONTROL TYPE	4.LOCATION	5.SRT DT	6.END DT	7.RES CD	8.RES TEXT
1	2	3	4	5	6	7	8

L. SUPPORTING DOCUMENTS

1.INVSN	2.ITMSNO	3.TYP	4.ICEGATE ID	5.IRN	6.DOC CODE	7.ISSUE PLACE	8.ISSUE DT	9.EXP DT
0	0	70500	PTTRANSGLOBAL77	2025050300081826		CHINA	03-MAY-25	
1	0	38000	PTTRANSGLOBAL77	2025050300081827		CHINA	03-MAY-25	
1	0	27100	PTTRANSGLOBAL77	2025050300081828		CHINA	03-MAY-25	

M. CONTAINER DETAILS

1.CONTAINER NUMBER	2.TRUCK NUMBER	3.SEALED NUMBER	4.FCL/LCL
TIIU2024794		N.A.	F
TSSU2261311		N.A.	F

N. INVOICE DETAILS

1. S NO	2. INVOICE NO	3. INVOICE AMOUNT	4. CUR
1	SDLGS250307A	13608	USD

GLOSSARY

A : Ref No - SVB Reference Number, Ref Dt - SVB Reference Date; F : Code - Licence Scheme Code; G : PRC - Preceding; J : ING - Ingredient
 K : RES CD - Control Result Code, RES TXT - Control Result Text

Verify using ICETRAK Mobile App (Google Play Store) for authentication & latest version details from ICEGATE Enquiry

Page 4 of 6
 15/5/2025 CFS Rep



INDIAN CUSTOMS

**PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST:RAIGAD-400707
BILL OF ENTRY FOR HOME CONSUMPTION**

Port Code	BE No	BE Date	BE Type
INNSA1	9863539	03/05/2025	H
IEC/Br	5216921745/0		FIRST COPY
GSTIN/TYPE	24ADGPV8695M2ZH/G		
CB CODE	AAKCM8306LCH001		
TYPE	INV	ITEM	CONT
Nos	1	1	2
PKG	68	G.WT (KGS)	55600



PART - V - OTHER COMPLIANCES

A. EXAMINATION ORDER RMS

A1. EXAMINATION ORDER

B1. PGA EXAMINATION INSTRUCTIONS

Inv No	Item No	Agency	Status
--------	---------	--------	--------

C. COMPULSORY COMPLIANCE

D. AC REMARKS

E. EXAMINATION REPORT

F. SUPERINTENDENT COMMENTS

SSC No.

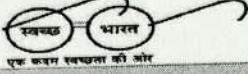
000C

ASSESSED

Page 5 Of 6

File No. IMP/SR/INT/1/2022-SR(1)00200MMR-CUS-CMC-NHAVA SHEVA-IV Computer No. 1762569

Generated from eOffice by NALLAMALA HARIKISHAN, EO(NH)SIIIMP-CUS-MUO, EXAMINER-SIIIB(I), Customs-Compliance Management Commissionerate-Nhava Sheva-IV on 23/1

 <div style="text-align: center;">  INDIAN CUSTOMS PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST:RAIGAD-400707 BILL OF ENTRY FOR HOME CONSUMPTION </div>		<table border="1"> <tr> <td>Port Code</td> <td>BE No</td> <td>BE Date</td> <td>BE Type</td> </tr> <tr> <td>INNSA1</td> <td>9863539</td> <td>03/05/2025</td> <td>H</td> </tr> <tr> <td>IEC/Br</td> <td>5216921745/0</td> <td colspan="2">FIRST COPY</td> </tr> <tr> <td>GSTIN/TYPE</td> <td colspan="3">24ADGPV8695M2ZH/G</td> </tr> <tr> <td>CB CODE</td> <td colspan="3">AAKCM8306LCH001</td> </tr> <tr> <td>TYPE</td> <td>INV</td> <td>ITEM</td> <td>CONT</td> </tr> <tr> <td>Nos</td> <td>1</td> <td>1</td> <td>2</td> </tr> <tr> <td>PKG</td> <td>68</td> <td>G.WT (KGS)</td> <td>55600</td> </tr> <tr> <td colspan="4">BE0030520252132</td> </tr> </table> <div style="text-align: right; margin-top: -10px;">  </div>				Port Code	BE No	BE Date	BE Type	INNSA1	9863539	03/05/2025	H	IEC/Br	5216921745/0	FIRST COPY		GSTIN/TYPE	24ADGPV8695M2ZH/G			CB CODE	AAKCM8306LCH001			TYPE	INV	ITEM	CONT	Nos	1	1	2	PKG	68	G.WT (KGS)	55600	BE0030520252132			
Port Code	BE No	BE Date	BE Type																																						
INNSA1	9863539	03/05/2025	H																																						
IEC/Br	5216921745/0	FIRST COPY																																							
GSTIN/TYPE	24ADGPV8695M2ZH/G																																								
CB CODE	AAKCM8306LCH001																																								
TYPE	INV	ITEM	CONT																																						
Nos	1	1	2																																						
PKG	68	G.WT (KGS)	55600																																						
BE0030520252132																																									

PART - VI - DECLARATION

Declaration for 0/0: I/We declare that the contents of the above mentioned invoice(s) and documents are true and correct in every respect. I/We have not received and do not know of any other documents or information showing a different description, quantity, price, value, of the said goods and that if at any time hereafter I/We discover any document / information showing different facts, I/We will immediately make the same known to the Commissioner of Customs.

Declaration for 0/0: I/We declare that the contents of this Bill of Entry for goods imported against above mentioned Bill of Lading/ Airway Bill /Lorry Receipt/Railway Receipt numbers are in accordance with the above mentioned invoice(s) No(s)and other documents presented herewith.

Declaration for 1/0: I/We declare that the price paid or payable by the importer is as per the details provided above, and any price paid or payable in addition to the above will be settled with the seller at the end of a defined period by means of debit note / credit note (post & import price adjustment), which are as per the contract attached as a supporting document.

Declaration for 1/0: I/We declare that there are no payments actually paid or payable for the imported goods by way of cost and services [in terms of Rules 10(1)(a)(i), Rule 10(1)(a)(ii), Rule 10 (1) (a) (iii) and Rule 10 (1) (b) of Customs Valuation Rules, 2007], Royalty / Licence Fee / subsequent resale or use of goods /other payment as a condition of sale [(Please see Rule 10 (1) (c), (d) & (e) of Customs Valuation Rules, 2007] other than those declared in the invoice which are mentioned as miscellaneous charges in this Bill of Entry.

Declaration for 1/0: I/We declare that all conditions or restrictions, if any, imposed by the seller of any third party on the disposition or use of the imported goods [as per proviso to Rule 3(2) of the Customs Valuation Rules, 2007] are specified above.

A DECLARATION STATEMENT

B AUTHORIZED SIGNATORY

DATE

PLACE

AUTHORISED SIGNATORY

CHA NAME :PT TRANS GLOBAL LOGISTICS PVT LTD

Page 6 Of 6
Verify using ICETRAK Mobile App (Google Play Store) for authentication & latest version details from ICEGATE Enquiry

SHANDONG LEGEND GLASS CO., LTD.

ADD: NO.1 XINGZE ROAD, GUCHENG TOWN, SHOUGUANG CITY, SHANDONG PROVINCE, CHINA

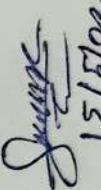
COMMERCIAL INVOICE

Issuer				No. & Date
SHANDONG LEGEND GLASS CO., LTD.				SDLGS250307A
ADD: NO.1 XINGZE ROAD, GUCHENG TOWN, SHOUGUANG CITY, SHANDONG PROVINCE, CHINA				MAR. 7TH, 2025
To				
ROYAL IMPEX ADDRESS: PLOT NO-8, PRAGATI ECO PARK, KOSAD-BHARTHANA ROAD, NEAR VEDANT EMBRO PARK, KOSAD, SURAT-394107				Country of origin
Port of loading	Port of discharge			
QINGDAO, CHINA	NHAVA SHEVA, INDIA	P.R. of China	Net Quantity Kgs	Unit Price CIF USD/KGS
Marks & Numbers	Description of Goods Name and Thickness	Size MM	Package	Amount USD
N/M	1MM GLASS MIRROR (COATED BY SILVER)	610*914MM	68 CRATES	50400.00 0.27 13608.00
TOTAL			68 CRATES for Two 20'GP	50400.00 13608.00

TOTAL VALUE: USD 13608.00
Total : Say USD THIRTEEN THOUSAND SIX HUNDRED AND EIGHT ONLY.

Signed by: SHANDONG LEGEND GLASS CO., LTD.

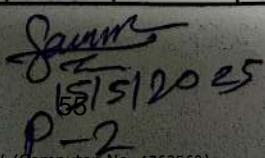



 15/5/2025
 P-2


 15/5/2025
 P-2

P-1

P-15052025


 15/5/2025
 P-2

SHANDONG LEGEND GLASS CO., LTD.

ADD: NO.1 XINGZE ROAD, GUCHENG TOWN, SHOUGUANG CITY, SHANDONG PROVINCE, CHINA

PACKING LIST						No.& Date of Invoice	
Issuer							SDLGS250307A MAR. 7TH, 2025
SHANDONG LEGEND GLASS CO., LTD.							
ADD: NO.1 XINGZE ROAD, GUCHENG TOWN, SHOUGUANG CITY, SHANDONG PROVINCE, CHINA							
To							
ROYAL IMPEX							
ADDRESS: PLOT NO-8, PRAGATI ECO PARK, KOSAD-BHARTHANA ROAD, NEAR VEDANT EMBRO PARK, KOSAD, SURAT-394107							
Port of loading	Port of Discharge		Country of origin			P.R. of China	
QINGDAO, CHINA	NJAVA SHEVA, INDIA						
Marks & Numbers	Description of Goods Name and Thickness	Size MM	Package	Net Weight Kgs	Gross Weight Kgs	Measurement CBM	
N/M	1MM GLASS MIRROR (COATED BY SILVER)	610*914MM	68 CRATES	50400.00	55600.00	34.00	
	TOTAL		68 CRATES for Two 20'GP	50400.00	55600.00	34.00	
Signed by: SHANDONG LEGEND GLASS CO., LTD.							



S. S. S.
15/5/2025

CFS Rep
Brijesh
15/5/25

P. 2

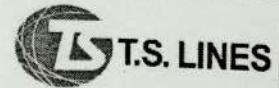
P. 1

S. S. S.
15/5/2025
P-52

B.
P-15052025

SHANDONG LEGEND GLASS CO., LTD.
ADD: NO.1 XINGZE ROAD, GUCHENG
TOWN, SHOUGUANG CITY,
SHANDONG PROVINCE, CHINA

BILL OF LADING



Carrier Ref. :	B/L No.:
	799510183180
Service Contract No.:	S/O:
	799510183180

Commodity No.:	Ref. No.:
Pre-carrier Vessel :	Voyage No.:
Ocean Vessel : EVER EXCEL	Voyage No.: 181W

Notify party (carrier not to be responsible for failure to notify) ROYAL IMPEX ADDRESS: PLOT NO-8, PRAGATI ECO PARK, KOSAD-BHARTHANA ROAD, NEAR VEDANT EMBRO PARK, KOSAD, SURAT-394107 EMAIL:ROYALIMPEX2023@GMAIL.COM**	Agent T.S. LINES (INDIA) PRIVATE LIMITED Unit no 12, Ground Floor, Technopolis Knowledge Park, Mahakali Caves Road, Andheri (East), Mumbai 400093 Tel: 91-22-67262000 Fax: 91-22-67262020
---	--

Place of Receipt QINGDAO, CHINA	Port of Loading QINGDAO, CHINA	
------------------------------------	-----------------------------------	--

Port Of Discharge NJAVA SHEVA, INDIA	Place of Delivery NJAVA SHEVA, INDIA	Final Destination
---	---	-------------------

Container No. Seal No.	Marks and Numbers	Number of Containers or Packages	Kind of Packages;Description of Goods DESCRIPTION AS ATTACHED LIST SHIPPER'S PACK LOAD COUNT & SEAL 68 CRATES " SAID TO CONTAIN" SAY: 2X20GP' CONTAINER(S) ONLY "FREIGHT PREPAID"	Gross Weight Kgs./Lbs.	Measurement M ³ /Cft.
FCL-FCL TIIU2024794/20GP TSH2730749 TSSU2261311/20GP TSH2730745	N/M			55600.00000KGS	34.00000CBM

TELEX RELEASE

Freight	Weight Measurement	Rate Per	Prepaid	Collect

TOTAL

Freight Prepaid at QINGDAO, CHINA	Freight Payable at	Place and date of Issue QINGDAO, CHINA
Ex. Rate 7.35	No. of Original Bill(s) ZERO(0)	19-APR-2025
Date 19-APR-2025	Laden on board the Vessel Signature	SHANGHAI T.S. SHIPPING AGENCY CO., LTD. QINGDAO BRANCH

By _____
As agent for the Carrier **TS CONTAINER LINES PTE. LTD.**

RECEIVED by the Carrier from the Shipper in apparent good order and condition unless otherwise indicated herein, the Goods, or the container(s) or package(s) said to contain the cargo herein mentioned to be carried subject to all the terms and conditions provided for on the face and back of this Bill of Lading by the vessel named herein or any substitute at the Carrier's option and/or other means of transport, from the place of receipt or the port of loading to the port of discharge or the place of delivery shown herein and there to be delivered unto order or assigns. Weights, measurements, marks, numbers, quantity, contents and value to be considered unknown by the Carrier.
If found in good form and if accepted by the Carrier this Bill of Lading duly endorsed must be surrendered in exchange for the Goods or delivery order.
In accepting this Bill of Lading, the Merchant (as defined in Clause 2 on the back hereof) agrees to be bound by all

the stipulations, exceptions, terms and conditions on the face and back hereof, whether written, typed, stamped or printed, as fully as if signed by the Merchant, and local custom or practice to the contrary notwithstanding, and agrees that the agreements or freight engagements for and in connection with the carriage of the Goods are expressed by this Bill of Lading. In witness whereof, the undersigned, on behalf of the Carrier, the Master and the owner of the Vessel, has signed the number of Bill(s) of Lading stated above, all of this tenor and date, one of which being accomplished, the others to stand void.
(Terms of Bill of Lading continued on the back hereof)

"On Board" means the goods are loaded on board the ocean vessel named in this Bill of Lading for Port to Port Transport, or loaded on board rail cars, trucks, lorries, feeder ships, barges, or other means of transportation and are in the custody of the Carrier or Participating Carrier for Combined Transport in accordance with the terms of this Bill of Lading.

P-15-5-2025

Janur
15/5/2025
P-2

CFS Rep
Pratik
15/5/2025
CB

ATTACHED SHEET

1 1

BL Number
799510183180

Vessel Name
EVER EXCEL

Voyage
181W

<<DESCRIPTION>>
1MM GLASS MIRROR(COATED BY SILVER)
HS CODE:70091090
**PAN:ADGPV8695M
GST:24ADGPV8695M2ZH
IEC:5216921745
***GST:24ADGPV8695M2ZH
IEC:5216921745

(Signature) *Sourav* *15/05/2025*
P-15052025 *P-2* *CFS Rep* *15/05/25* *CB*
15/05/2025



INDIAN CUSTOMS

PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST:RAIGAD-400707
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INNSA1	9861425	03/05/2025	H
IEC/Br	5216921745/0		FIRST COPY
GSTIN/TYPE	24ADGPV8695M2ZH/G		
CB CODE	AAKCM8306LCH001		
TYPE	INV	ITEM	CONT
Nos	1	1	3
PKG	108	G.WT (KGS)	83400
			BE0030520252037



PART - I - BILL OF ENTRY SUMMARY

A. STATUS	1.BE STATUS	2.MODE	3.DEF BE	4.KACHA	5.SEC 48	6.REIMP	7.ADV BE (Y/N/P)	8.ASSESS	9.EXAM	10.HSS	11.FIRST CHECK	12.PROV/FINAL
	FIRST COPY	Sea	T	N	N	N	Y	N	N	N	N	F
B. DECLARANT	13.COUNTRY OF ORIGIN CHINA						14.COUNTRY OF CONSIGNMENT CHINA					
	15.PORT OF LOADING Qingdao						16.PORT OF SHIPMENT Qingdao					
C. DUTY SUMMARY	17. IMPORTER NAME & ADDRESS ROYAL IMPEX Plot No-8, Pragati Eco Park, Kosad-Bharthana Road, Near Vedant E SURAT 394107						2.CB NAME PT TRANS GLOBAL LOGISTICS PVT LTD 3.AEO 4.UCR					
	AD CODE	0180114						6.CVD	7.IGST	8.G.CESS	18.TOT.ASS VAL	
	1.BCD	2.ACD	3.SWS	4.NCCD	5.ADD		366188	0	1746247			
	261937	0	26193.7		0							
	9.SG	10.SAED	11.GSIA	12.TTA	13.HEALTH	14.TOTAL DUTY	15.INT	16.PNLTY	17.FINE	19.TOT. AMOUNT		
						654319	0	0	0	654319		
D. MANIFEST DETAILS	1.IGM NO	2.IGM DATE	3.INW DATE	4.GIGMNO	5.GIGMDT	6.MAWB NO	7.DATE	8.HAWB NO	9.DATE	10.PKG	11.GW	
	1132097	10/04/2025			0	7051032855	19/04/2025			108	83400	
E. BOND DETAILS	1.BOND NO.	2.PORT	3.BOND CD	4.DEBT AMT	5.BG AMT	F. PAYMENT DETAILS	1.SR NO	2.CHALLAN NO	3.PAID ON	4.AMOUNT(Rs.)		
							1	2054663116		654319		
G. WH	1.WBE NO.	2.DATE	3.WBE SITE	4.WH CODE	H. PROCESSING DETAILS	1.S.NO	2.INVOICE NO	3.INV. AMT	4.CUR			
						1	SDLGS250307D	20412	USD			
	1.EVENT	2.DATE	3.TIME	EXCHANGE RATE								
	Submission	03-MAY-25	19:11	INR=INR								
	Assessment	03-MAY-25	20:	1 USD=85.55INR								
	Examination											
	OOC											
I. CONTAINER DETAILS *	1.SNO	2.LCL/FCL	3.TRUCK	4.SEAL	5.CONTAINER NUMBER	J. INVOICE DETAILS - SUMMARY#	1.S.NO	2.INVOICE NO	3.INV. AMT	4.CUR		
	1	F		N.A.	CAAU2016767		1	SDLGS250307D	20412	USD		
	2	F		N.A.	SEGU3839749							
	3	F		N.A.	TGBU3559765							
							OOC NO.					
							OOC DATE					

Validity unknown

Digitally signed by D6 CENTRAL BOARD
OF INDIRECT TAXES AND CUSTOMS 08
Date: 2025.05.03 14:40:00 IST
Reason: CUSTOMS
Location: INDIA

GLOSSARY

A : DEF - Deferred Payment, REIMP - Reimport, ADV - Advance, P - Prior, HSS - HighSeaSale; B : CB - Customs Broker, AEO - Authorized Economic Operator, UCR - Unique Customs Reference; D : GIGM - Gateway IGM; G : WBE - WareHouse BE; I : OOC - Out of Charge, # Refer Part IV for full list of invoices J : Refer Part IV for full list of Containers, AP - Authorised Person

Verify using ICETRAK Mobile App (Google Play Store) for authentication & latest version details from ICEGATE Enquiry

P-1 15/5/2025
P-2 15/5/2025
CFS Rep
Brid 15/5/2025
Suraj 15/5/2025

 INDIAN CUSTOMS		 भारत एक भवत्ता व्यवस्था की ओर		 Port Code: INNSA1 BE No: 9861425 BE Date: 03/05/2025 BE Type: H IEC/Br: 5216921745/0 FIRST COPY GSTIN/TYPE: 24ADGPV8695M2ZH/G CB CODE: AAKCM8306LCH001 TYPE: INV Nos: 1 PKG: 108 ITEM: 1 CONT: 3 G.WT (KGS): 83400 BE0030520252037				
PART - II - INVOICE & VALUATION DETAILS (Invoice 1/1)								
A. INVOICE	1.S.NO	2.INVOICE NO. & DT.	3.PURCHASE ORDER NO & DT	4.LC NO & DATE		5.CONTRACT NO & DATE		
	1	SDLGS250307D 07-MAR-25						
B. TRANSACTING PARTIES	1.BUYER'S NAME & ADDRESS			2.SELLER'S NAME & ADDRESS				
	ROYAL IMPEX Plot No-8, Pragati Eco Park, Kosad-Bharthana Road, Near Vedant E SURAT 394107							
C. VALUATION	3.SUPPLIER NAME & ADDRESS			4.THIRD PARTY NAME & ADDRESS				
	SHANDONG LEGEND GLASS CO.,LTD NO.1 XINGZE ROAD,GUCHENG TOWN SHOUG UANG CITY , SHANDONG PROVINCE , CHINA CHINA 5.AEO							
D. COST & SERVICES	6. AD CODE 0180114						8.VALUATION METHOD	
	1.INV VALUE 20412	2.FREIGHT	3.INSURANCE	4.HSS.	5.LOADING	6.COMMN	7.PAY TERMS	OTH No
14.Cur USD								
15.Term CIF								
1.C&B	2.CoC	3.CoP	4.HND CHG	5.G&S	6.DOC. CH			
7.COO	8.R & LF	9.OTH COST	10.LD / ULD	11.WS	12.OTC			
1.S NO.	2.CTH	3.DESCRIPTION			4.UNIT PRICE	5.QUANTITY	6.UQC	7.AMOUNT
1	70091090	1MM GLASS MIRROR (MIRROR OF GLASS COATED BY SILVER (610*120MM))			.270000	75600.000000	KGS	20412.00
ASSESSMENT								

GLOSSARY

A : LC - Letter of Credit; **B** : AD - Authorized Dealer; **C** : HSS - High Sea Sale; **D** : C&B Commission & Brokerage, CoC - Cost of Container, CoP - Co of Packing, HND CHG - Handling Charges, G&S - Goods and Service input cost, DOC CH - Document Charges, CoO - Country of Origin Certificate, R&LF - Royalty and Licence Fees, LD/ULD - Loading Unloading Charges, WS - Warranty Services, OTC - Other Costs, CTH - Customs Tariff Head, UQC - Unit Quantity Code

Verify using ICETRAK Mobile App (Google Play Store) for authentication & latest version details from ICEGATE Enquiry



INDIAN CUSTOMS

**PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
BILL OF ENTRY FOR HOME CONSUMPTION**

Port Code	BE No	BE Date	BE Type
INNSA1	9861425	03/05/2025	H
IEC/Br	5216921745/0		FIRST COPY
GSTIN/TYPE	24ADGPV8695M2ZH/G		
CB CODE	AAKCM8306LCH001		
TYPE	INV	ITEM	CONT
Nos	1	1	3
PKG	108	G.WT (KGS)	83400
			BE0030520252037

PART - III - DUTIES

PART - III - DUTIES													
A. ITEM DETAILS	1. INVSNO	2. ITEM SN	3. CTH	4. CETH	5. ITEM DESCRIPTION				6. FS	7. PQ	8. DC	9. WC	10. AQ
	1	1	70091090	NOEXCISE	1MM GLASS MIRROR (MIRROR GLASS COATED BY SILVER)(610*930MM)				N	N	N	N	N
11.UPI	12.COO	13.C.QTY	14.C.UQC	15.S.QTY	16.S.UQC	17.SCH	18.STND/PR	19.RSP	20.REIMP	21.PROV	22.END USE		
.27	CN	75600	KGS	75600	KGS		S	N	N			GNX200	
23.PRODN	24.CNTRL	25.QUALFR	26.CONTNT	27.STMNT	28.SUP DOCS			29.ASSESS VALUE	30. TOTAL DUTY				
N	N	Y	N	N	N			1746246.6	654318.6				
DUTY	1. BCD	2.ACD	3.SWS	4.SAD	5.IGST	6.G. CESS	7.ADD	8.CVD	9.SG	10.T. VALUE			
Notn No.					001/2017	001/2017							
Notn SNo.					III1895	56							
Rate	15		10		15	0			0				
Amount	261937		261937.7		366187.5	0	0	0	0				
Duty Fg					0	0							
DUTY	1.5P EXD	2.CHCCESS	3.TTA	4.CESS	5.CAIDC	6.EAIDC	7.CUS EDC	8.CUS HEC	9.NCD	10.AGGR			
Notn No.					01/2022								
Notn SNo.					17								
Rate					0				0				
Amount					0				0				
Duty Fg					201936.99				0			0	

ASSESSED

GLOSSARY

GLOSSARY
A : INVSNO - Invoice Sr. No., UPI - Unit Price Invoiced, C.Qty - Commercial Quantity, S.Qty - Standard Quantity, FS - Food Safety and Standards Authority of India, PQ - Plant Quarantine, DC - Central Drugs Standard Control Organisation, WC - WildLife Crime Control Bureau, AQ - Animal Quarantine and Certification Services, SCH - Scheme Code

Verify using ICETRAK Mobile App (Google Play Store) for authentication & latest version details from ICEGATE Enquiry

P-1 18952025

8/26

61 1515120 e3

CF5 Rep
Brid
15/5/25

 Sonali Bhagat
on 23/12/2022



INDIAN CUSTOMS

PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INNSA1	9861425	03/05/2025	H
IEC/Br	5216921745/0		FIRST COPY
GSTIN/TYPE	24ADGPV8695M2ZH/G		
CB CODE	AAKCM8306LCH001		
TYPE	INV	ITEM	CONT
Nos	1	1	3
PKG	108	G.WT (KGS)	83400
			BE0030520252037



PART - IV - ADDITIONAL DETAILS

A. SVB DETAILS													
1.INVSNO	2.ITMSNO	3.REF NO	4. REF DT	5. PRT CD	6.LAB	7.P/F	8.LOAD DATE			9.P/F			
B. PREVIOUS BEs													
1.INVSNO	2.ITMSNO	3. BE NO	4. BE DATE	5. PRT CD	6.UNITPRICE		7.CURRENCY CODE						
C. RE-IMPORT AFTER EXPORT													
1.INVSNO	2.ITMSNO	3.NOTN NO	4.SLNO	5.FRT	6.INS	7.DUTY	8.SB NO	9.SB DT	10.PORTCD	11.SINV	12.SITEMN		
D. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS													
1.INVSNO	2.ITMSNO	3.TYPE	4.MANUFACT CD	5.SOURCE CY	6.TRANS CY		7.ADDRESS						
E. ACCESSORY STATUS													
1.INVSNO	2.ITMSNO						3.ACCESSORY ITEM DETAILS						
F. LICENCE DETAILS													
1.INVSNO	2.ITMSNO	3.LIC SLNO	4.LIC NO	5.LIC DATE	6.CODE	7.PORT	8.DEBIT VALUE	9.QTY	10.UQC	11.DEBIT DUTY			
G. CERTIFICATE DETAILS													
1.CERTIFICATE NUMBER	2. DATE	3. TYPE	4. PRC LEVEL				H.HSS DETAILS						
1.INVSN	2. ITMSNO	3.INFO TYP	4.QUALIFIER	5.INFO CD	6.INFO TEXT		7.INFO MSR	8.UQC					
1	1	CHR	SQC				75600	KGS					
I. SINGLE WINDOW DECLARATION													
1.INVSN	2. ITMSNO	3.INFO TYP	4.QUALIFIER	5.INFO CD	6.INFO TEXT		7.INFO MSR	8.UQC					
1	1	CHR	SQC				75600	KGS					
J. SINGLE WINDOW DECLARATION - CONSTITUENTS													
1.INVSN	2. ITMSNO	3.C SNO	4.NAME	5.CODE	6.PERCENTAGE		7.YIELD PCT	8.ING					
1	1	1											
K. SINGLE WINDOW DECLARATION - CONTROL													
1.INVSN	2. ITMSNO	3.CONTROL TYPE	4.LOCATION	5.SRT DT	6.END DT	7.RES CD	8.RES TEXT						
1	1	1											
L. SUPPORTING DOCUMENTS													
1.INVSN	2. ITMSNO	3.TYP	4.ICEGATE ID	5.IRN	6.DOC CODE	7.ISSUE PLACE	8.ISSUE DT	9.EXP DT					
0	0	70500	PTTRANSGLOBAL77	2025050300047732		CHINA	03-MAY-25						
1	0	38000	PTTRANSGLOBAL77	2025050300047733		CHINA	03-MAY-25						
1	0	27100	PTTRANSGLOBAL77	2025050300047734		CHINA	03-MAY-25						
M. CONTAINER DETAILS													
1.CONTAINER NUMBER	2. TRUCK NUMBER	3.SEAL NUMBER	4.FCL/LCL										
CAAU2016767		N.A.	F										
SEGU3839749		N.A.	F										
TGBU3559765		N.A.	F										
N. INVOICE DETAILS													
1. S NO	2. INVOICE NO	3. INVOICE AMOUNT	4. CUR										
1	SDLGS250307D	20412	USD										

OTHER ADDITIONAL INFORMATION

GLOSSARY

A : Ref No - SVB Reference Number, Ref Dt - SVB Reference Date; F : Code - Licence Scheme Code; G : PRC - Preceding; J : ING - Ingredient
K : RES CD - Control Result Code, RES TXT - Control Result Text

Verify using ICETRAK Mobile App (Google Play Store) for authentication & latest version details from ICEGATE Enquiry

  INDIAN CUSTOMS		Port Code INNSA1 IEC/Br 5216921745/0 GSTIN/TYPE 24ADGPV8695M2ZH/G CB CODE AAKCM8306LCH001 TYPE Nos PKG 1 108			BE No	BE Date	BE Type
PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707 BILL OF ENTRY FOR HOME CONSUMPTION					9861425	03/05/2025	H
					5216921745/0	FIRST COPY	
					24ADGPV8695M2ZH/G		
					AAKCM8306LCH001		
		INV	ITEM	CONT			
		1	1	3			
					G.WT (KGS)	83400	BE0030520252037

PART - V - OTHER COMPLIANCES

A. EXAMINATION ORDER RMS

A1. EXAMINATION ORDER

B. EXAMINATION INSTRUCTIONS

B1. PGA EXAMINATION INSTRUCTIONS

Inv No	Item No	Agency	Status

C. COMPULSORY COMPLIANCE

D. AC REMARKS

E. EXAMINATION REPORT

F. SUPERINTENDENT COMMENTS

OOC No

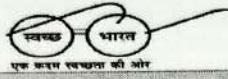
OOC D

CO

ASSESSED

Page 5 Of 6

Verify using ICETRAK Mobile App (Google Play Store) for authentication & latest version details from ICEGATE Enquiry

  INDIAN CUSTOMS PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707 BILL OF ENTRY FOR HOME CONSUMPTION		<table border="1"> <tr> <td>Port Code</td> <td>BE No</td> <td>BE Date</td> <td>BE Type</td> </tr> <tr> <td>INNSA1</td> <td>9861425</td> <td>03/05/2025</td> <td>H</td> </tr> <tr> <td>IEC/Br</td> <td>5216921745/0</td> <td colspan="2">FIRST COPY</td> </tr> <tr> <td>GSTIN/TYPE</td> <td>24ADGPV8695M2ZH/G</td> <td colspan="2"></td> </tr> <tr> <td>CB CODE</td> <td>AAKCM8306LCH001</td> <td colspan="2"></td> </tr> <tr> <td>TYPE</td> <td>INV</td> <td>ITEM</td> <td>CONT</td> </tr> <tr> <td>Nos</td> <td>1</td> <td>1</td> <td>3</td> </tr> <tr> <td>PKG</td> <td>108</td> <td>G.WT (KGS)</td> <td>83400</td> </tr> </table> <div style="text-align: right;">BE0030520252037</div> <div style="text-align: right; margin-top: 10px;">  </div>				Port Code	BE No	BE Date	BE Type	INNSA1	9861425	03/05/2025	H	IEC/Br	5216921745/0	FIRST COPY		GSTIN/TYPE	24ADGPV8695M2ZH/G			CB CODE	AAKCM8306LCH001			TYPE	INV	ITEM	CONT	Nos	1	1	3	PKG	108	G.WT (KGS)	83400
Port Code	BE No	BE Date	BE Type																																		
INNSA1	9861425	03/05/2025	H																																		
IEC/Br	5216921745/0	FIRST COPY																																			
GSTIN/TYPE	24ADGPV8695M2ZH/G																																				
CB CODE	AAKCM8306LCH001																																				
TYPE	INV	ITEM	CONT																																		
Nos	1	1	3																																		
PKG	108	G.WT (KGS)	83400																																		

PART - VI - DECLARATION

Declaration for 0/0: I/We declare that the contents of the above mentioned invoice(s) and documents are true and correct in every respect. I/We have not received and do not know of any other documents or information showing a different description, quantity, price, value, of the said goods and that if at any time hereafter I/We discover any document / information showing different facts, I/We will immediately make the same known to the Commissioner of Customs.

Declaration for 0/0: I/We declare that the contents of this Bill of Entry for goods imported against above mentioned Bill of Lading/ Airway Bill /Lorry Receipt/Railway Receipt numbers are in accordance with the above mentioned invoice(s) No(s)and other documents presented herewith.

Declaration for 1/0: I/We declare that the price paid or payable by the importer is as per the details provided above, and any price paid or payable in addition to the above will be settled with the seller at the end of a defined period by means of debit note / credit note (post & import price adjustment), which are as per the contract attached as a supporting document.

Declaration for 1/0: I/We declare that there are no payments actually paid or payable for the imported goods by way of cost and services [in terms of Rules 10(1)(a)(i), Rule 10(1)(a)(ii), Rule 10 (1) (a) (iii) and Rule 10 (1) (b) of Customs Valuation Rules, 2007], Royalty / Licence Fee / subsequent resale or use of goods /other payment as a condition of sale [(Please see Rule 10 (1) (c), (d) & (e) of Customs Valuation Rules, 2007) other than those declared in the invoice which are mentioned as miscellaneous charges in this Bill of Entry].

Declaration for 1/0: I/We declare that all conditions or restrictions, if any, imposed by the seller of any third party on the disposition or use of the imported goods [as per proviso to Rule 3(2) of the Customs Valuation Rules, 2007] are specified above.

ASSESSED

COPY

A. DECLARATION STATEMENT			
B. AUTHORIZED SIGNATORY	DATE	PLACE	AUTHORISED SIGNATORY
			CHA NAME : PT TRANS GLOBAL LOGISTICS PVT LTD

Verify using ICETRAK Mobile App (Google Play Store) for authentication & latest version details from ICEGATE Enquiry

Page 6 Of 6
 04/15/2025
 P-2762569

CFS Rep

CB
 15/11/25

SHANDONG LEGEND GLASS CO., LTD.

ADD: NO.1 XINGZE ROAD, GUCHENG TOWN, SHOUGUANG CITY, SHANDONG PROVINCE, CHINA

COMMERCIAL INVOICE

Issuer	No.& Date				
SHANDONG LEGEND GLASS CO., LTD.	SDLGS250307D				
ADD: NO.1 XINGZE ROAD, GUCHENG TOWN, SHOUGUANG CITY, SHANDONG PROVINCE, CHINA	MAR. 7TH, 2025				
To					
ROYAL IMPEX					
ADDRESS: PLOT NO-8, PRAGATI ECO PARK, KOSAD-BHARTHANA ROAD, NEAR VEDANT EMBRO PARK, KOSAD, SURAT-394107					
Port of loading	Port of discharge	Country of origin			
QINGDAO, CHINA	NHAVA SHEVA, INDIA	P.R. of China			
Marks & Numbers	Description of Goods Name and Thickness	Size MM	Package	Net Quantity Kgs	Unit Price CIF NHAVA SHEVA USD/KGS
N/M	1MM GLASS MIRROR (COATED BY SILVER)	610*930MM	108 CRATES	75600.00	0.27 20412.00
TOTAL			108 CRATES for Three 20' GP	75600.00	20412.00

TOTAL VALUE: USD 20412.00

Total : Say USD TWENTY THOUSAND FOUR HUNDRED AND TWELVE ONLY.

Signed by: SHANDONG LEGEND GLASS CO., LTD.



15/5/2025
65
P. 2

OFs Rep
3/5/25

CB P-1
15/5/2025
65
P. 2

SHANDONG LEGEND GLASS CO., LTD.

ADD: NO.1 XINGZE ROAD, GUCHENG TOWN, SHOUGUANG CITY, SHANDONG PROVINCE, CHINA

PACKING LIST		No. & Date of Invoice				
Issuer	SHANDONG LEGEND GLASS CO., LTD.	SDLGS250307D				
ADD:	NO.1 XINGZE ROAD, GUCHENG TOWN, SHOUGUANG CITY, SHANDONG PROVINCE, CHINA	MAR. 7TH, 2025				
To	ROYAL IMPEX					
ADDRESS:	PLOT NO-8, PRAGATI ECO PARK, KOSAD, SURAT-394107					
NEAR VEDANT EMBRO PARK, KOSAD, SURAT-BHARTHANA ROAD,						
Port of loading	Port of Discharge	Country of origin				
QINGDAO, CHINA	NHAVA SHEVA, INDIA	P.R. of China				
Marks & Numbers	Description of Goods Name and Thickness	Size MM	Package	Net Weight Kgs	Gross Weight Kgs	Measure ment CBM
N/M	IMM GLASS MIRROR (COATED BY SILVER)	610*930MM	108 CRATES	75600.00	83400.00	51.00
	TOTAL		108 CRATES for Three 20'GP	75600.00	83400.00	51.00
Signed by: SHANDONG LEGEND GLASS CO., LTD.						



P-1 152025

15/5/2025
8-2
66

BILL OF LADING

LONG LEGEND GLASS CO., LTD.
NO.1 XINGZE ROAD, GUCHENG
WN, SHOUGUANG CITY,
HANDONG PROVINCE, CHINA

Carrier Ref.:	B/L No.:
	799510182855

Service Contract No.:	S/O:
	799510182855

Consignee ROYAL IMPEX ADDRESS: PLOT NO-8, PRAGATI ECO PARK, KOSAD-BHARTHANA ROAD, NEAR VEDANT EMBRO PARK, KOSAD, SURAT-394107 EMAIL:ROYALIMPEX2023@GMAIL.COM**
--

Commodity No.:	Ref. No.:
Pre-carrier Vessel :	Voyage No.:
Ocean Vessel : EVER EXCEL	Voyage No.: 181W

Notify party (carrier not to be responsible for failure to notify) ROYAL IMPEX ADDRESS: PLOT NO-8, PRAGATI ECO PARK, KOSAD-BHARTHANA ROAD, NEAR VEDANT EMBRO PARK, KOSAD, SURAT-394107 EMAIL:ROYALIMPEX2023@GMAIL.COM PAN:ADGPV8695M**

Agent T.S. LINES (INDIA) PRIVATE LIMITED Unit no 12, Ground Floor, Technopolis Knowledge Park, Mahakali Caves Road, Andheri (East), Mumbai 400093 Tel: 91-22-67262000 Fax: 91-22-67262020	11/2632
--	---------

11/2632
1132097 } 610

Place of Receipt
QINGDAO, CHINA

Port of Loading
QINGDAO, CHINA

loaded - Rms

Port Of Discharge
NHAVA SHEVA, INDIA

Place of Delivery
NHAVA SHEVA, INDIA

Final Destination

Container No.	Marks and Numbers	Number of Containers or Packages	Kind of Packages; Description of Goods	Gross Weight Kgs./Lbs.	Measurement M'/Cft.
Seal No.	N/M				
FCL-FCL					
SEGU3839749/20GP					
TSH2731464					
CAAU2016787/20GP					
TSH2731323					
TGBU3559765/20GP					
TSH2731382					
		108	DESCRIPTION AS ATTACHED LIST "SHIPPERS PACK LOAD COUNT & SEAL" " SAID TO CONTAIN" SAY: 3X20GP' CONTAINER(S) ONLY "FREIGHT PREPAID"	83400.00000KGS	51.00000CBM
		CRATES			
				LOADED ON M/V EVER EXCEL VOY: 181W AT: QINGDAO, CHINA APR. 19 2025	

TELEX RELEASE

Freight	Weight Measurement	Rate Per	Prepaid	Collect

TOTAL

Freight Prepaid at QINGDAO, CHINA	Freight Payable at	Place and date of issue QINGDAO, CHINA
Ex. Rate 7.35	No. of Original Bill(s) ZERO(0)	19-APR-2025
Date 19-APR-2025	Laden on board the Vessel Signature	SHANGHAI T.S. SHIPPING AGENCY CO., LTD. QINGDAO BRANCH

By _____
As agent for the Carrier TS CONTAINER LINES PTE. LTD.

RECEIVED by the Carrier from the Shipper in apparent good order and condition unless otherwise indicated herein, the Goods, or the container(s) or package(s) said to contain the cargo herein mentioned to be carried subject to all the terms and conditions provided for on the face and back of this Bill of Lading by the vessel named herein or any substitute at the Carrier's option and/or other means of transport, from the place of receipt or the port of loading to the port of discharge or the place of delivery shown herein and there to be delivered unto order or assigns. Weights, measurements, marks, numbers, quantity, contents and value to be considered unknown by the Carrier. If issued in paper form and if required by the Carrier this Bill of Lading duly endorsed must be surrendered in exchange for the Goods or delivery order. In accepting this Bill of Lading, the Merchant (as defined in Clause 2 on the back hereof) agrees to be bound by all the stipulations, exceptions, terms and conditions on the face and back hereof, whether written, typed, stamped or printed, which are all signed by the Merchant, and local custom or privilege to the contrary notwithstanding, and agrees that all agreements, free on board engagements for and in connection with the carriage of the Goods are superseded by this Bill of Lading. In witness whereof, the undersigned on behalf of the Carrier, the Master and the owner of the Vessel, has signed the number of Bill(s) of Lading stated above and of the terms and conditions of each bill, and, if accomplished, the others to stand void.

(Terms of Bill of Lading continued on the back hereof)
"On Board" means the goods are loaded on board the ocean vessel named in this Bill of Lading for Port to Port Transport, or loaded on board rail cars, trucks (lorries, feeder ships, barges, or other means of transportation and are in the custody of the Carrier or Participating Carrier for Combined Transport in accordance with the terms of this Bill of Lading.

Janu 12
P-15052025
P-2
15/5/2025

CES Rep
Reh
15/5/2025

QCP
15/5/2025

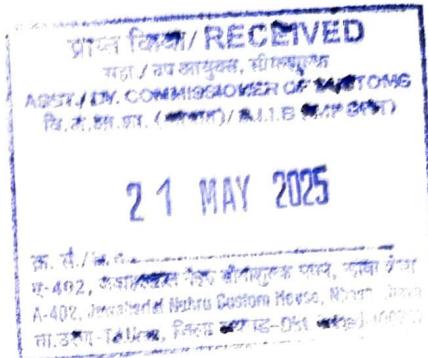
Ref. No. GEN/COV/2526-013

To

The Dy. Commissioner of Customs (SIIB-I)
JNCH,
Nhava Sheva,
Raigad 400 707.

Sub: Valuation Report.**Ref: Order No. IMP/SIIB/INT/1/2025/SIIB(I), Dt. 17/05/25.**

Dear Sir/Madam,



With reference to the above, please find Chartered Engineer Report attached as detailed below.

Sr. No.	Request / Order No.	Report No.
1.	F.No. IMP/SIIB/INT/1/2025/SIIB (I), Dt. 17/05/25.	Report No. INS/CER/2526-0012, Date: 20-May-24. Report No. INS/CER/2526-0013, Date: 20-May-24. Report No. INS/CER/2526-0014, Date: 20-May-24. Report No. INS/CER/2526-0015, Date: 20-May-24.

Kindly acknowledge the receipt of the same & if you need any more clarifications please feel free to contact us over phone or give us an opportunity to meet you in person.

Also attached Invoice No. Proforma/2526/00011, 12, 13 & Dt. 20.05.2025 for action at your end, you are kindly requested to release the payment within 30days from this date.

Thanking you.

Yours Sincerely
For Gattini & Co.

G. Venkatpathy M.



Ref: INS/CER/2526-0012

To Whom So Ever It May Concern

At the request of **Office of The Commissioner of Customs (NS-IV)**, Mumbai Zone II, SIIB, Jawaharlal Nehru Custom House, Nhava Sheva, Dist-Raigad, Maharashtra - 400707, India, Vide their **Order No. F.No. IMP/SIIB/INT/1/2025/SIIB(I)**, Dt. 17/05/25, our independent **Chartered Engineer** along with, **Shri Dilip Kumar - S.I.O & Shri Girdhari Lal Meena - I.O, Shri Raushan Kumar Singh, I.O, Officers of SIIB(I) JNCH** & reperesentative of the CB, inspected the following Equipments / Goods / Cargo / Samples goods "Glass Mirror" against B/e No. 9862813 Dtd. 03.05.2025 at **JM Baxi-CFS, JNCH, Nhava Sheva** on 14/05/2024.

Purpose of this inspection was to verify, assess and give opinion on the goods inspected on following points Viz.:

a) To appraise the state of the cargo / goods as Shown / Inspected in the 'as is where is condition' ;

On Physical & Visual verifications and examinations of the goods shown/inspected from the **Cont. Nos. GAOU2503160 & TSSU2103743** the following details were noticed.

Sr. No.	Description / Detailed Noticed	CE's Remarks
1.	"Glass Mirror".	Cargo Shown/Seen consisted of Glass Mirror. Mirrors were cut to Size : 610mm x 914mm. Aluminium Coated.

CE's Comments / Opinions / Observation :

- The cargo shown consisted Glass Mirrors of Size: 610mm x 914mm of 1mm thickness.
- The Glass Mirrors were placed in wooden crates, each container was having 34 crates respectively. mirrors have an aluminum mirror coating on the backside of the glass that creates a faint secondary reflection. The Mirrors are of Chinese Make : sduuguangyaoglass as per the marking noticed on the hind side.
- Glass mirrors use various reflective coatings to enhance their reflectivity, durability, and optical properties. Common coatings include metallic coatings like aluminum and silver, and dielectric coatings that can be tailored for specific wavelengths.
- Aluminum mirror, modern optical product, integrates multiple functions of reflection, imaging and decoration. Its core material is aluminum alloy, which is highly polished and processed by special process to form a highly smooth surface. The aluminum mirror not only has excellent image clarity, but also has the characteristics of light weight, durability and corrosion resistance. In the field of decoration, its unique metallic luster and fashionable design elements are loved by architects and designers. In addition, aluminum mirrors are widely used in lighting, exhibitions and other fields. Its highly reflective properties allow light to be used efficiently, creating a bright visual environment. In general, aluminum mirror is an indispensable multi-functional material in modern life.
- PMI test was conducted to ascertain the coating material.
- As per PMI (Positive Metal Identification) Report issued by M/s. Alloy Metallic Testing PMI Report No. 552 DT. 15-05-2025, shows the reading of 99.27% & 99.86% Al., which shows that the mirrors are aluminium coated.
- Based on the above we are of the opinion / view that the Glass Mirrors seen are **Aluminium Coated.**



viii. Though Sale and purchase is a mutual agreement between buyer and seller based on the commercial terms, annual contract, Quantities involved & the payment terms. It also depends on the state / condition approximately sold / available locally / internationally. However the value declared for components seen appears "Fair & Reasonable" for the said items in the present state / condition.

ix. This certificate is specific to the B/e No. mentioned above and cannot be generalised for other similar items / parts

For **Gattini & Co.**


G. Venkatpathy M.
 B.E (Mech), FIE, C Eng (I)
 Chartered Engineer - F 1297267.



Terms & Conditions for issue of this report:

- 1) THIS CERTIFICATE IS BEING ISSUED FOR CUSTOMS PURPOSE WITH OUT PREJUDICE & IS SPECIFIC TO THE ABOVE MENTIONED BE / CONTAINER MENTIONED ONLY.
- 2) OUR RESPONSIBILITY IS LIMITED TO THE EXERCISE OF REASONABLE CARE.
- 3) SINCE SECONDHAND / REJECTED / DEFECTIVE MACHINES / EQUIPMENTS / COMPONENTS ARE SUBJECT TO VARIABLE OPINIONS AND CONDITIONS, THIS REPORT IS ISSUED BASED UPON THE DOCUMENTARY EVIDENCES PROVIDED TO AND BASED UPON THE INSPECTION FINDINGS ON THE SPECIFIC QUANTITIES OF ITEMS MENTIONED IN THIS REPORT WHICH WERE OFFERED FOR INSPECTION AT THE TIME AND PLACE OF INSPECTION.
- 4) THIS INSPECTION / VALUATION CERTIFICATE IS PURELY AN OPINION / ADVISORY IN NATURE & IF ACCEPTED OR REJECTED BY WHOM SO EVER IT MAY, CONCERNED WITH THE UNDERSTANDING THAT CE / FIRM JOINTLY OR SEVERALLY ARE NOT LIABLE TO ANY LEGAL CLAIMS / DAMAGES / CONTRACTUAL OBLIGATIONS ON OUR PART.
- 5) WE DECLARE THAT WE HAVE NO DIRECT OR INDIRECT INTEREST IN THE ITEMS INSPECTED, VALUE CERTIFIED & THAT THE ABOVE STATEMENTS ARE TRUE / CORRECT TO THE BEST OF OUR KNOWLEDGE.
- 6) QUERIES IF ANY PERTAINING TO THIS REPORT SHALL BE RESPONDED ONLY IF IT IS RECEIVED WITHIN A PERIOD OF ONE MONTH FROM THE DATE OF ISSUE OF THIS REPORT.
- 7) BY ACCEPTING THE CERTIFICATE, IT IS DEEMED THAT WHO SO EVER CONCERNED AGREES TO ALL THE TERMS & CONDITIONS MENTIONED IN THE CERTIFICATE.
- 8) THIS REPORT SHALL NOT BE REPRODUCED EXCEPT IN FULL, WITHOUT THE WRITTEN APPROVAL FROM THE CONCERNED AUTHORITY.
- 9) WARRANTED THAT IN CASE OF DISHONOUR OF PAYMENT, THIS DOCUMENT STANDS AUTOMATICALLY CANCELLED "AB-INITIO".



Ref: INS/CER/2526-0013

Date: 20-May-25

To Whom So Ever It May Concern

At the request of **Office of The Commissioner of Customs (NS-IV)**, Mumbai Zone II, SIIB, Jawaharlal Nehru Custom House, Nhava Sheva, Dist-Raigad, Maharashtra - 400707, India, Vide their **Order No. F.No. IMP/SIIB/INT/1/2025/SIIB(I)**, Dt. 17/05/25, our independent **Chartered Engineer** along with, **Shri Dilip Kumar - S.I.O & Shri Girdhari Lal Meena - I.O, Shri Raushan Kumar Singh, I.O, Officers of SIIB(I) JNCH & reperesentative of the CB**, inspected the following Equipments / Goods / Cargo / Samples goods **“Glass Mirror”** against B/e No. 9863539 Dtd. 03.05.2025 at **JM Baxi-CFS, JNCH, Nhava Sheva** on 15/05/2024.

Purpose of this inspection was to verify, assess and give opinion on the goods inspected on following points Viz.:

- To appraise the state of the cargo / goods as Shown / Inspected in the ‘as is where is condition’ ;

On Physical & Visual verifications and examinations of the goods shown/inspected from the **Cont. Nos. TIIIU2024794 & TSSU2261311** the following details were noticed.

Sr. No.	Description / Detailed Noticed	CE's Remarks
1.	“Glass Mirror”.	- Cargo Shown/Seen consisted of Glass Mirror. - Mirrors were cut to Size : 610mm x 914mm. - Aluminium Coated.

CE's Comments / Opinions / Observation :

- The cargo shown consisted Glass Mirrors of Size: 610mm x 914mm of 1mm thickness.
- The Glass Mirrors were placed in wooden crates, each container was having 34 crates respectively. mirrors have an aluminum mirror coating on the backside of the glass that creates a faint secondary reflection. The Mirrors are of Chinese Make : sdguangyaoglass as per the marking noticed on the hind side.
- Glass mirrors use various reflective coatings to enhance their reflectivity, durability, and optical properties. Common coatings include metallic coatings like aluminum and silver, and dielectric coatings that can be tailored for specific wavelengths.
- Aluminum mirror, modern optical product, integrates multiple functions of reflection, imaging and decoration. Its core material is aluminum alloy, which is highly polished and processed by special process to form a highly smooth surface. The aluminum mirror not only has excellent image clarity, but also has the characteristics of light weight, durability and corrosion resistance. In the field of decoration, its unique metallic luster and fashionable design elements are loved by architects and designers. In addition, aluminum mirrors are widely used in lighting, exhibitions and other fields. Its highly reflective properties allow light to be used efficiently, creating a bright visual environment. In general, aluminum mirror is an indispensable multi-functional material in modern life.
- PMI test was conducted to ascertain the coating material.
- As per PMI (Positive Metal Identification) Report issued by M/s. Alloy Metallic Testing PMI Report No. 549 DT. 15-05-2025, shows the reading of 99.10% to 99.87% Al., which shows that the mirrors are aluminium coated.
- Based on the above we are of the opinion / view that the Glass Mirrors seen are Aluminium Coated.





viii. Though Sale and purchase is a mutual agreement between buyer and seller based on the commercial terms, annual contract, Quantities involved & the payment terms. It also depends on the state / condition approximately sold / available locally / internationally. However the value declared for components seen appears "Fair & Reasonable" for the said items in the present state / condition.

ix. This certificate is specific to the B/e No. mentioned above and cannot be generalised for other similar items / parts

For Gattini & Co.

G. Venkatpathy M.
B.E (Mech), FIE, C Eng (I)
Chartered Engineer - F1297267.



Terms & Conditions for issue of this report:

- 1) THIS CERTIFICATE IS BEING ISSUED FOR CUSTOMS PURPOSE WITH OUT PREJUDICE & IS SPECIFIC TO THE ABOVE MENTIONED BE / CONTAINER MENTIONED ONLY.
- 2) OUR RESPONSIBILITY IS LIMITED TO THE EXERCISE OF REASONABLE CARE
- 3) SINCE SECONDHAND / REJECTED / DEFECTIVE MACHINES / EQUIPMENTS / COMPONENTS ARE SUBJECT TO VARIABLE OPINIONS AND CONDITIONS, THIS REPORT IS ISSUED BASED UPON THE DOCUMENTARY EVIDENCES PROVIDED TO AND BASED UPON THE INSPECTION FINDINGS ON THE SPECIFIC QUANTITIES OF ITEMS MENTIONED IN THIS REPORT WHICH WERE OFFERED FOR INSPECTION AT THE TIME AND PLACE OF INSPECTION.
- 4) THIS INSPECTION / VALUATION CERTIFICATE IS PURELY AN OPINION / ADVISORY IN NATURE & IF ACCEPTED OR REJECTED BY WHOM SO EVER IT MAY CONCERNED WITH THE UNDERSTANDING THAT CE / FIRM JOINTLY OR SEVERALLY ARE NOT LIABLE TO ANY LEGAL CLAIMS / DAMAGES / CONTRACTUAL OBLIGATIONS ON OUR PART.
- 5) WE DECLARE THAT WE HAVE NO DIRECT OR INDIRECT INTEREST IN THE ITEMS INSPECTED, VALUE CERTIFIED & THAT THE ABOVE STATEMENTS ARE TRUE / CORRECT TO THE BEST OF OUR KNOWLEDGE.
- 6) QUERIES IF ANY PERTAINING TO THIS REPORT SHALL BE RESPONDED ONLY IF IT IS RECEIVED WITHIN A PERIOD OF ONE MONTH FROM THE DATE OF ISSUE OF THIS REPORT.
- 7) BY ACCEPTING THE CERTIFICATE, IT IS DEEMED THAT WHO SO EVER CONCERNED AGREES TO ALL THE TERMS & CONDITIONS MENTIONED IN THE CERTIFICATE.
- 8) THIS REPORT SHALL NOT BE REPRODUCED EXCEPT IN FULL, WITHOUT THE WRITTEN APPROVAL FROM THE CONCERNED AUTHORITY.
- 9) WARRANTED THAT IN CASE OF DISHONOUR OF PAYMENT, THIS DOCUMENT STANDS AUTOMATICALLY CANCELLED "AB-INITIO".

Ref: INS/CER/2526-0014

Date: 20-May-25

To Whom So Ever It May Concern

At the request of **Office of The Commissioner of Customs (NS-IV)**, Mumbai Zone II, SIIB, Jawaharlal Nehru Custom House, Nhava Sheva, Dist-Raigad, Maharashtra - 400707, India, Vide their **Order No. F.No. IMP/SIIB/INT/1/2025/SIIB(I)**, Dt. 17/05/25, our independent **Chartered Engineer** along with, **Shri Dilip Kumar – S.I.O & Shri Girdhari Lal Meena - I.O, Shri Raushan Kumar Singh, I.O, Officers of SIIB(I) JNCH** & representative of the CB, inspected the following Equipments / Goods / Cargo / Samples goods “Glass Mirror” against B/e No. 9861425 Dtd. 03.05.2025 at **JM Baxi-CFS, JNCH, Nhava Sheva** on 15/05/2024.

Purpose of this inspection was to verify, assess and give opinion on the goods inspected on following points Viz.:

a) To appraise the state of the cargo / goods as Shown / Inspected in the ‘as is where is condition’ ;

On Physical & Visual verifications and examinations of the goods shown/inspected from the Cont. Nos. **SEGU3839749, CAAU2016767 & TGBU3559765** the following details were noticed.

Sr. No.	Description / Detailed Noticed	CE's Remarks
1.	“Glass Mirror”.	<p>- Cargo Shown/Seen consisted of Glass Mirror.</p> <p>- Mirrors were cut to Size : 610mm x 930mm & 610mm x 914mm.</p> <p>- Aluminium Coated.</p>

CE's Comments / Opinions / Observation :

- The cargo shown consisted Glass Mirrors of 1mm thickness.
- Container Nos. **SEGU3839749 & CAAU2016767** were having glass mirrors of Size : 610mm x 930mm, whereas Cont. No. **TGBU3559765** was having glass mirrors of Size : 610mm x 914mm respectively
- The Glass Mirrors were placed in wooden crates, each container was having 36 crates respectively. mirrors have an aluminum mirror coating on the backside of the glass that creates a faint secondary reflection. The Mirrors are of Chinese Make : sdguangyao as per the marking noticed on the hind side.
- Glass mirrors use various reflective coatings to enhance their reflectivity, durability, and optical properties. Common coatings include metallic coatings like aluminum and silver, and dielectric coatings that can be tailored for specific wavelengths.
- Aluminum mirror, modern optical product, integrates multiple functions of reflection, imaging and decoration. Its core material is aluminum alloy, which is highly polished and processed by special process to form a highly smooth surface. The aluminum mirror not only has excellent image clarity, but also has the characteristics of light weight, durability and corrosion resistance. In the field of decoration, its unique metallic luster and fashionable design elements are loved by architects and designers. In addition, aluminum mirrors are widely used in lighting, exhibitions and other fields. Its highly reflective properties allow light to be used efficiently, creating a bright visual environment. In general, aluminum mirror is an indispensable multi-functional material in modern life.

Ref: INS/CER/2526-0015

Date: 20-May-25

To Whom So Ever It May Concern

At the request of **Office of The Commissioner of Customs (NS-IV)**, Mumbai Zone II, SIIB, Jawaharlal Nehru Custom House, Nhava Sheva, Dist-Raigad, Maharashtra - 400707, India, Vide their Order No. F.No. IMP/SIIB/INT/1/2025/SIIB(I), Dt. 17/05/25, our independent **Chartered Engineer** along with, **Shri Dilip Kumar - S.I.O & Shri Girdhari Lal Meena - I.O, Shri Raushan Kumar Singh, I.O, Officers of SIIB(I) JNCH & reperesentative of the CB**, inspected the following Equipments / Goods / Cargo / Samples goods "Glass Mirror" against B/e No. 9857908 Dtd. 03.05.2025 at JM Baxi-CFS, JNCH, Nhava Sheva on 15/05/2024.

Purpose of this inspection was to verify, assess and give opinion on the goods inspected on following points Viz.:

a) To appraise the state of the cargo / goods as Shown / Inspected in the 'as is where is condition' ;

On Physical & Visual verifications and examinations of the goods shown/inspected from the Cont. Nos. FYCU7230120, TSSU2097912 & TSSU2138673 the following details were noticed.

Sr. No.	Description / Detailed Noticed	CE's Remarks
1.	"Glass Mirror".	<ul style="list-style-type: none"> Cargo Shown/Seen consisted of Glass Mirror. Mirrors were cut to Size : 610mm x 914mm. Aluminium Coated.

CE's Comments / Opinions / Observation :

- The cargo shown consisted Glass Mirrors of 1mm thickness.
- All the three Container having glass mirrors of Size : 610mm x 914mm respectively
- The Glass Mirrors were placed in wooden crates, each container was having 34 crates respectively. mirrors have an aluminum mirror coating on the backside of the glass that creates a faint secondary reflection. The Mirrors are of Chinese Make : sanguangyaoglass as per the marking noticed on the hind side.
- Glass mirrors use various reflective coatings to enhance their reflectivity, durability, and optical properties. Common coatings include metallic coatings like aluminum and silver, and dielectric coatings that can be tailored for specific wavelengths.
- Aluminum mirror, modern optical product, integrates multiple functions of reflection, imaging and decoration. Its core material is aluminum alloy, which is highly polished and processed by special process to form a highly smooth surface. The aluminum mirror not only has excellent image clarity, but also has the characteristics of light weight, durability and corrosion resistance. In the field of decoration, its unique metallic luster and fashionable design elements are loved by architects and designers. In addition, aluminum mirrors are widely used in lighting, exhibitions and other fields. Its highly reflective properties allow light to be used efficiently, creating a bright visual environment. In general, aluminum mirror is an indispensable multi-functional material in modern life.
- PMI test was conducted to ascertain the coating material.
- As per PMI (Positive Metal Identification) Report issued by M/s. Alloy Metallic Testing PMI Report No. 551 DT. 15-05-2025, shows the reading of 99.13% to 99.74% Al., which shows that the mirrors are aluminium coated.
- Based on the above we are of the opinion / view that the Glass Mirrors seen are Aluminium Coated.





viii. Though Sale and purchase is a mutual agreement between buyer and seller based on the commercial terms, annual contract, Quantities involved & the payment terms. It also depends on the state / condition approximately sold / available locally / internationally. However the value declared for components seen appears "Fair & Reasonable" for the said items in the present state / condition.

ix. This certificate is specific to the B/e No. mentioned above and cannot be generalised for other similar items / parts

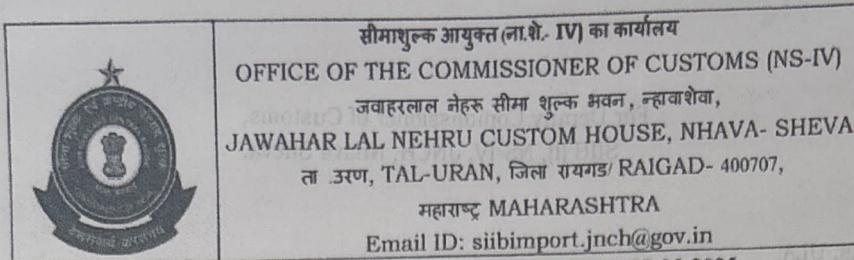
For Gattini & Co.


21/05/2025
G. Venkatpathy M.
B.E (Mech), FIE, C Eng (I)
Chartered Engineer - F 1297267.



Terms & Conditions for issue of this report:

- 1) THIS CERTIFICATE IS BEING ISSUED FOR CUSTOMS PURPOSE WITH OUT PREJUDICE & IS SPECIFIC TO THE ABOVE MENTIONED BE / CONTAINER MENTIONED ONLY.
- 2) OUR RESPONSIBILITY IS LIMITED TO THE EXERCISE OF REASONABLE CARE.
- 3) SINCE SECONDHAND / REJECTED / DEFECTIVE MACHINES / EQUIPMENTS / COMPONENTS ARE SUBJECT TO VARIABLE OPINIONS AND CONDITIONS, THIS REPORT IS ISSUED BASED UPON THE DOCUMENTARY EVIDENCES PROVIDED TO AND BASED UPON THE INSPECTION FINDINGS ON THE SPECIFIC QUANTITIES OF ITEMS MENTIONED IN THIS REPORT WHICH WERE OFFERED FOR INSPECTION AT THE TIME AND PLACE OF INSPECTION.
- 4) THIS INSPECTION / VALUATION CERTIFICATE IS PURELY AN OPINION / ADVISORY IN NATURE & IF ACCEPTED OR REJECTED BY WHOM SO EVER IT MAY CONCERNED WITH THE UNDERSTANDING THAT CE / FIRM JOINTLY OR SEVERALLY ARE NOT LIABLE TO ANY LEGAL CLAIMS / DAMAGES / CONTRACTUAL OBLIGATIONS ON OUR PART.
- 5) WE DECLARE THAT WE HAVE NO DIRECT OR INDIRECT INTEREST IN THE ITEMS INSPECTED, VALUE CERTIFIED & THAT THE ABOVE STATEMENTS ARE TRUE / CORRECT TO THE BEST OF OUR KNOWLEDGE.
- 6) QUERIES IF ANY PERTAINING TO THIS REPORT SHALL BE RESPONDED ONLY IF IT IS RECEIVED WITHIN A PERIOD OF ONE MONTH FROM THE DATE OF ISSUE OF THIS REPORT.
- 7) BY ACCEPTING THE CERTIFICATE, IT IS DEEMED THAT WHO SO EVER CONCERNED AGREES TO ALL THE TERMS & CONDITIONS MENTIONED IN THE CERTIFICATE.
- 8) THIS REPORT SHALL NOT BE REPRODUCED EXCEPT IN FULL WITHOUT THE WRITTEN APPROVAL FROM THE CONCERNED AUTHORITY.
- 9) WARRANTED THAT IN CASE OF DISHONOUR OF PAYMENT, THIS DOCUMENT STANDS AUTOMATICALLY CANCELLED "AB-INITIO".



Date:07-05-2025

Confidential

Hold No. 28/2025-26 SIIB (I)

Sub: Request for taking container/consignment on Hold-reg.

Following container/consignment should be placed on hold immediately until further orders. Details of the consignments are given below:-

Name of Importer: M/s. Royal Impex (IEC):

Name of CHA: - M/s. PT Trans Global Logistics P. Ltd.
(AAKCM8306LCH001)

Sr. No.	BE No. & Date	Container No.	CFS
01	9857908/03.05.2025	FYCU7230120, TSSU2097912, TSSU2138673,	ULA
02	9861425/03.05.2025	CAAU2016767, SEGU3839749, TGBU3559765	
03	9862813/03.05.2025	CAOU2503160, TSSU2103743	
04	9863539/03.05.2025	TSSU2261311, TIIU2024794	

Note:

1. This information is confidential in nature and the details should not be shared or paired with any unauthorised person by any means of communication.
2. The seal of the container/s containing suspicious FCL/LCL Cargo shall be cut in presence of officers of SIIB(I), JNCH.
3. Container/s mentioned above be kept under CCTV surveillance.
4. Container/s shall not be cleared without prior permission of SIIB (I), JNCH till further instructions.

This issues with the approval of the Commissioner of Customs, NS-IV, JNCH.

मतदीय/ Yours faithfully,

राजेश शर्मा
for DC /SIIB(I), NS-IV, JNCH

B Patil
14/05/2025
P-L

3/99
14/05/2025
P-2

CB 14/05/2025
CFS Reproductive
CB 14/05/2025
CB 14/05/2025


ROYAL IMPEX

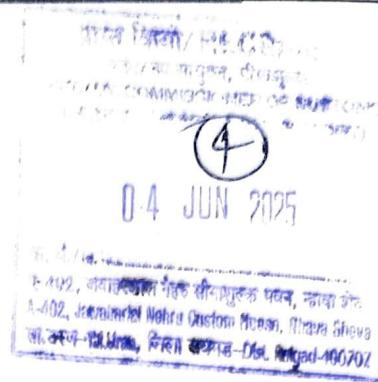
Dt : 04.06.2025

To,

The Dy Commissioner of Customs (SIIB) I

JNCH, Nhava sheva.

Dist. , Raigad.



Dear Sir,

SUB: Request For Provisionally Release of Boe Under ADD. Duty Challan.

Ref: 1. Boe No: 9861425 Dt 03.05.2025 2. BE No. 9862813 Dt 03.05.2025
 3. BE No .9857908 Dt 03.05.2025 4. BE No .9863539 Dt 03.05.2025

A/C. Royal Impex

With Reference to the above subject Bill of Entry, we hereby requesting you to release the above live Bill of Entry on urgent basis.

In this regard we would like to request you that we are ready to pay the applicable ADD duty with interest for the subject shipments.

Since the shipment incurring heavy demurrage and detention, which we are unable to bear the charges.

Thanking you,

Yours Faithfully



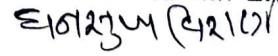
Authorised Signatory



**AAD : 150, Vandana Soc., Nr.Shyam Dham, Varachha Road, Nana Varachha,,
 SURAT, SURAT, GUJRAT, 395006**



EMAIL ID : royalimpex2023@gmail.com

FOR ROYAL IMPEX


PROPRIETOR

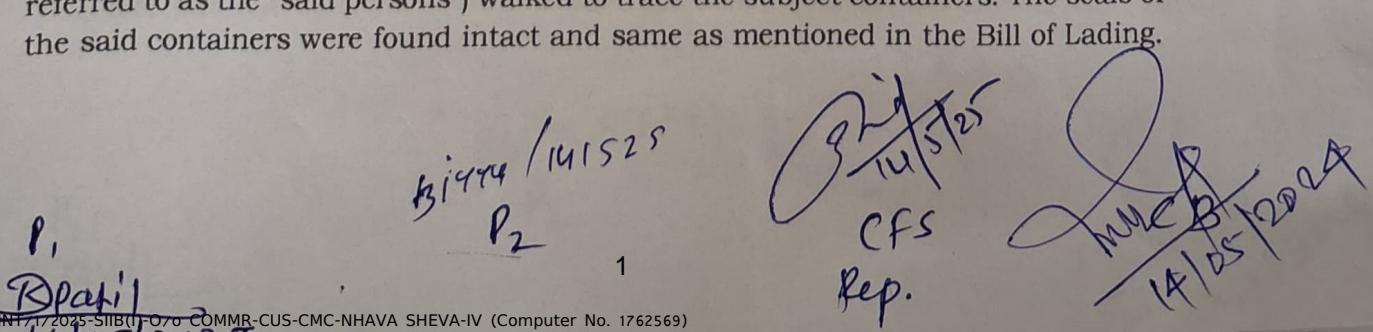
PANCHANAMA DATED 14.05.2025 DRAWN AT THE PREMISES OF M/S J M BAXI PORTS AND LOGISTICS LIMITED CFS, SECTOR - 8, DRONAGIRI, OPP. BHENDKAL VILLAGE, TALUKA URAN, DISTRICT RAIGARH, NAVI MUMBAI, MAHARASHTRA - 400707 IN RESPECT OF EXAMINATION OF GOODS STUFFED IN BILLS OF ENTRY Nos 9862813 DATED 03.05.2025 IMPORTED BY M/s ROYAL IMPEX (IEC-5216921745) FILED BY CUSTOMS BROKER M/S PT TRANS GLOBAL LOGISTICS PVT LTD (AAKCM8306LCH001)

	Pancha 1	Pancha 2
Name	Dattatreya Kashinath Patil	Bittu Paswan
Age	40 yrs	32 yrs
Mobile No.	8425081369	9321615292
Occupation	Service	Service
Address	S/o Kashinath Budhaji Patil, 1135, S.T. Stand, Kelavane, Raigarh, Panvel Maharashtra-410206	S/O Sukhal Paswan, Shirpur Narsari, Barah Batta, Samastipur, Bihar-848127
Aadhar No.	2601 0918 3063	8613 3717 5409

We, the above mentioned Panchas, on being called upon by a persons, who introduced himself as Shri Girdhari Lal Meena, Intelligence Officer, SIIB (I), JNCH by showing us his identity card, presented ourselves at the entry gate of M/s J M BAXI PORTS AND LOGISTICS LIMITED CFS, SECTOR - 8, DRONAGIRI, OPP. BHENDKAL VILLAGE, TALUKA URAN, DISTRICT RAIGARH, NAVI MUMBAI, MAHARASHTRA - 400707 on 14.05.2025 at 01.47 PM. The officer further introduced us to Shri Raushan Kumar Singh, Intelligence Officer and Shri Dilip Kumar, Senior Intelligence Officer (I), JNCH. They also introduced themselves by showing their official identity cards (All the officers hereafter referred as "the Customs officers"). Thereafter, the Customs officers introduced us to Shri Prakash Appa Tambe, Customs Broker (G. Card holder, G Pass No 251/2021) and Shri Arvind Kashinath Koli, CFS Representative.

Thereafter, the Customs officers informed us that the consignments covered under Bill of Entry no. 9862813 Dated 03.05.2025, imported by M/s Royal Impex were put on hold by SIIB (I), JNCH on 07.05.2025 vide Hold No. 28/2025-26 SIIB (I). Accordingly, the said consignments had to be examined by SIIB (I), JNCH officials. Thereafter, the Customs officers requested us to witness the examination proceedings of the above-mentioned goods to which we readily agreed. Then, we were shown the copies of Bill of Entry, packing list, commercial invoice, and Bill of lading. We the Panchas and Customs Broker have put our dated signature on the copy of aforementioned documents as token of having seen and perused the same.

Thereafter, we along with the said officers and Customs Broker (hereinafter referred to as the "said persons") walked to trace the subject containers. The seals of the said containers were found intact and same as mentioned in the Bill of Lading.



Handwritten signatures and codes are present in the bottom right corner. The codes include 'B1974/141525', 'P1', 'P2', '1', 'CFS', 'Rep.', and '14/05/2025'. There are also several handwritten signatures, including one that appears to be 'B. Patil' and another that includes the date '14/05/2025'.

The containers were then taken to the weighbridge after loading it on the Trailer of the CFS for weighment. The details of the weighment are appended in Table-I below:

Table - I

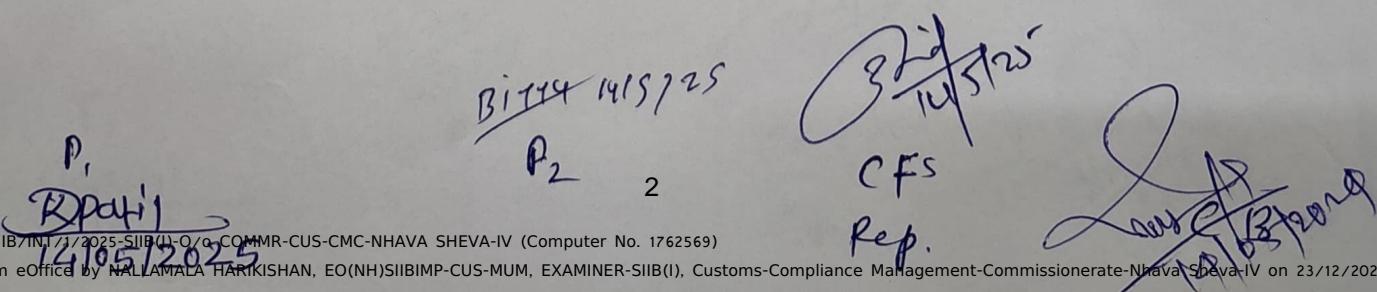
Sr. N.o.	Container Nos	Seal No.	Gross Weight Declared	Gross Wt. as per weighment slip with Container (in Kgs)	Container Tare Weight (in Kgs.)	Net Weight (in Kgs.) as per weighment slip	Total Weight Found
1.	GAOU2503160 (20ft.)	TSH2730750	55600 Kgs	29520	2140	27380	54640 Kgs
2.	TSSU2103743 (20ft.)	TSH2730743		29400	2140	27260	

We have put our dated signatures on the weighment slips dated 14.05.2025 pertaining to the said containers as a token of having seen and witnessed the same.

The aforesaid containers were 20 feet in dimensions. Thereafter, the containers were moved to the yard area allotted by M/s J M Baxi Ports and Logistics Limited (CFS) for examination. The seal numbers of the containers were verified by the officers in our presence and in the presence of the CB and found to be intact. After verifying the intact seals, the seals were cut by the labourer of M/s J M Baxi Ports and Logistics Limited.

After opening the said containers, *prima facie*, it appeared that the each container was stuffed with 34 wooden pallets (total 68 Pallets in both containers). Thereafter, all the pallets from each containers were de-stuffed by the labourers provided by the CFS by the Fork Lift machines in our presence and in presence of the said officers and the Customs Broker. Thereafter, for PMI inspection Shri Santosh Laxman Pawar (Mob- 9892668245) and Customs Empanelled Chartered Engineer Shri Gattini Venkatpathy Munuswamy from M/s Gattini & Co for detailed inspection and valuation have come to do inspection/valuation.

Prima facie, it has been found that there was no marks/numbers on the pallets about the description of the goods. The goods i.e. glass mirror sheets were taken out randomly from the pallets for the examination. The glass mirror sheets were lying in papers and covered by polythene in the wooden pallet. The glass were coated in green colour and by *prima-facie* appearance, we and the officers were unable to find the coating material. Thereafter the PMI inspection has been done and it has been found that the content of the coating was Aluminium (98 to 99.9 percent). The report of the PMI has not been received. The Chartered Engineer has done the inspection/valuation for both the containers. The report of the Empanelled Chartered Engineer has not been provided. The size of the glass mirrors were found as per



B1774 14/5/25
 P1
 P2
 2
 CFS
 Rep.
 14/5/25
 14/5/25
 14/5/25

declared. The representative samples have not been drawn of the goods due to its fragile and delicate nature.

The Detailed inventory of the goods found during examination has been appended below in Table No. II

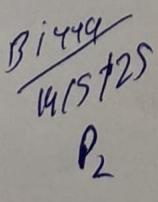
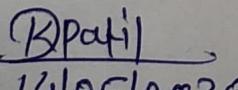
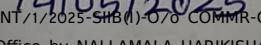
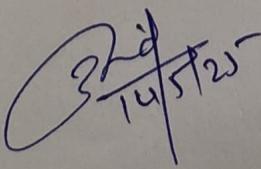
TABLE-II

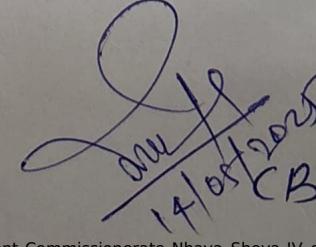
Sr. No	Container Nos	Gross Weight Declared	Net Weight (in Kgs.) as per weighment slip	Total Weight Found	Goods declared in Bill of Entry	Goods found in examination
1.	GAOU2503160 (20ft.)	55600 Kgs	27380	54640 Kgs	34 wooden pallets of 1mm Glass Mirrors (Mirror Glass size 610*914mm) (Mirror Glass coated by silver/ 610*914mm)	34 wooden pallets of 1mm Glass Mirrors (Mirror Glass size 610*914mm) Coating has been found different from declared (Aluminium coating found against declared silver coating as per PMI ranging from 98 to 99.9)
2.	TSSU2103743 (20ft.)		27260		34 wooden pallets of 1mm Glass Mirrors (Mirror Glass size 610*914mm) (Mirror Glass coated by silver/ 610*914mm)	34 wooden pallets of 1mm Glass Mirrors (Mirror Glass size 610*914mm) Coating has been found different from declared (Aluminium coating found against declared silver coating as per PMI ranging from 98 to 99.9)

The photographs of the goods and PMI inspection are attached with this Panchanama. We put our dated signature for token of seeing the same.

After the examination of the goods, the said officers instructed the labourers to re-stuff the goods in the same containers and then the said containers i.e. GAOU2503160 (20ft.) and TSSU2103743 (20ft.) were sealed with Customs Bottle Seals bearing markings as "INDIAN CUSTOMS NHAVA SHEVA" bearing numbers 5078305 and 5078306 respectively.

The Panchanama which started at around 01.47 PM on 14.05.2025 concluded at around 08.09 PM on the same day at the same place without any untoward incident. The entire Panchanama was conducted in a peaceful and systematic manner and no damage to any movable and immovable property as well as the imported goods was caused during examination. Nothing was taken over by the said Customs officers. Also, no religious or cultural sentiments were hurt during the course of examination.

We have read over the said proceedings of Panchanama which is typed in pages 01 To 04 and printed from the Office of M/s. J M Baxi Ports and Logistics Limited (CFS). पंचनामा हमें हिंदी में भी पढ़कर सुनाया गया है, हमने पाया कि इसे हमारे कहे अनुसार सही ढंग से दर्ज और टाइप किया गया है।

Pancha 1 Dattatreya Kashinath Patil	<u>R Patil</u>
Pancha 2 Bittu Paswan	5/4/24
Customs Broker (G- card Holder) Shri Prakash Appa Tambe	

Drawn and typed by (as per Panchas say)

Girdhari Lal Meena
Girdhari Lal Meena
Intelligence Officer
SIIB (I), JNCH

Raushan Kumar Singh
Raushan Kumar Singh
Intelligence Officer
SIIB (I), JNCH

14/05/2025

CFS

Rep.

JMB
JMB
14/05/2025

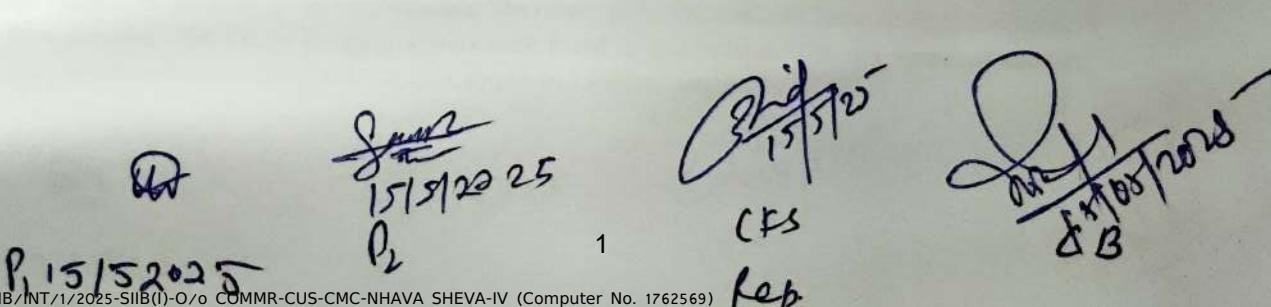
PANCHANAMA DATED 15.05.2025 DRAWN AT THE PREMISES OF M/S J M BAXI PORTS AND LOGISTICS LIMITED CFS, SECTOR – 8, DRONAGIRI, OPP. BHENDKAL VILLAGE, TALUKA URAN, DISTRICT RAIGARH, NAVI MUMBAI, MAHARASHTRA - 400707 IN RESPECT OF EXAMINATION OF GOODS STUFFED IN BILLs OF ENTRY No 9863539, 9861425 and 9857908 all DATED 03.05.2025 IMPORTED BY M/s ROYAL IMPEX (IEC-5216921745) FILED BY CUSTOMS BROKER M/S PT TRANS GLOBAL LOGISTICS PVT LTD (AAKCM8306LCH001)

	Pancha 1	Pancha 2
Name	Manna Dey	Sameer Yashwant Ture
Age	38 yrs	37 yrs
Mobile No.	9107850118	7028382913
Occupation	Service	Service
Address	S/o Birendra Dey, SEBIRD LTD, Dronagiri Node, JNPT Township Uran Navi Mumbai-400707	S/O Ture Wadi, Talsure, Ratnagiri, Maharashtra-415712
Aadhar No.	7288 5158 2152	5154 5003 2302

We, the above mentioned Panchas, on being called upon by a persons, who introduced himself as Shri Girdhari Lal Meena, Intelligence Officer, SIIB (I), JNCH by showing us his identity card, presented ourselves at the entry gate of M/s J M BAXI PORTS AND LOGISTICS LIMITED CFS, SECTOR – 8, DRONAGIRI, OPP. BHENDKAL VILLAGE, TALUKA URAN, DISTRICT RAIGARH, NAVI MUMBAI, MAHARASHTRA – 400707 on 15.05.2025 at 10.35 am. The officer further introduced us to Shri Raushan Kumar Singh, Intelligence Officer and Shri Dilip Kumar, Senior Intelligence Officer SIIB(I), JNCH. They also introduced themselves by showing their official identity cards (All the officers hereafter referred as “the Customs officers”). Thereafter, the Customs officers introduced us to Shri Prakash Appa Tambe, Customs Broker (G Card holder, G Pass No 251/2021) and Shri Arvind Kashinath Koli, CFS Representative.

Thereafter, the Customs officers informed us that the consignments covered under Bills of Entry no. 9863539, 9861425 and 9857908 all dated 03.05.2025, imported by M/s Royal Impex were put on hold by SIIB (I), JNCH on 07.05.2025 vide Hold No. 28/2025-26 SIIB (I). Accordingly, the said consignments had to be examined by SIIB (I), JNCH officials. Thereafter, the Customs officers requested us to witness the examination proceedings of the above-mentioned goods to which we readily agreed. Then, we were shown the copies of Bills of Entry, packing list, commercial invoice, and Bill of lading. We the Panchas and Customs Broker have put our dated signature on the copy of aforementioned documents as token of having seen and perused the same.

Thereafter, we along with the said officers and Customs Broker walked to trace the subject containers. The seals of the said containers were found intact and same as mentioned in the Bill of Lading. The containers were then taken to the weighbridge after loading it on the Trailer of the CFS for weighment. The details of the weighment are appended in Table-I below:



 P. 15/5/2025

Table - I

Sr. No	Bill of Entry No	Container Nos	Seal No.	Gross Weight Declared	Gross Wt. as per weighment slip with Container) (in Kgs)	Container Tare Weight (in Kgs.)	Net Weight (in Kgs.) as per weighment slip	Total Weight Found
1.	9863539 dated 03.05.2025	TIIU2024794 (20ft.)	TSH2730749	55600 Kgs	29510 Kgs	2100 Kgs	27410 Kgs	54880 Kgs
		TSSU2261311 (20ft.)	TSH2730745		29600 Kgs	2130 Kgs	27470 Kgs	
2.	9861425 dated 03.05.2025	SEGU3839749 (20ft.)	TSH2731464	83400 Kgs	27850 Kgs	2100 Kgs	25750 Kgs	79970 Kgs
		CAAU2016767 (20ft.)	TSH2731323		29070 Kgs	2100 Kgs	26970 Kgs	
		TGBU3559765 (20ft.)	TSH2731382		29370 Kgs	2120 Kgs	27250 Kgs	
		FYCU7230120 (20ft.)	TSH2731333		29580 Kgs	2150 Kgs	27430 Kgs	
3.	9857908 dated 03.05.2025	TSSU2097912 (20ft.)	TSH2730746	83400 Kgs	29590 Kgs	2140 Kgs	27450 Kgs	82370 Kgs
		TSSU2138673 (20ft.)	TSH2730617		29620 Kgs	2130 Kgs	27490 Kgs	

We have put our dated signatures on the weighment slips dated 15.05.2025 pertaining to the said containers as a token of having seen and witnessed the same.

The aforesaid containers were 20 feet in dimensions. Thereafter, the containers were moved to the yard area allotted by M/s J M Baxi Ports and Logistics Limited (CFS) for examination. The seal numbers of the containers were verified by the officers in our presence and in the presence of the Customs Broker and found to be intact. After verifying the intact seals, the seals were cut by the labourer of M/s J M Baxi Ports and Logistics Limited.

After opening the said containers, *prima facie*, it appeared that the each container was stuffed with 34 wooden pallets for Bills of Entry Nos 9863539 and 9857908 both dated 03.05.2025 and each container was stuffed with 36 wooden pallets for Bill of Entry No 9861425 dated 03.05.2025. Thereafter, all the pallets from each containers were de-stuffed by the labourers provided by the CFS by the Fork Lift machines in our presence and in presence of the said officers and the Customs Broker. Thereafter, for PMI inspection Shri Santosh Laxman Pawar (Mob- 9892668245) and Customs Empanelled Chartered Engineer Shri Gattini Venkatpathy Munuswamy from M/s Gattini & Co for detailed inspection and valuation have come to do inspection/valuation.

Prima facie, it has been found that there was no marks/numbers on the pallets about the description of the goods. The goods i.e. glass mirror sheets were taken out randomly from the pallets for the examination. The glass mirror sheets were lying in papers and covered by polythene in the wooden pallet. The glass were coated in green colour and by *prima-facie* appearance, we and the officers were unable to find the coating material. Thereafter the PMI inspection has been done and it has been found that the content of the coating was Aluminium (99 to 99.9 percent). The Chartered Engineer has done the inspection/valuation for all the containers. The report of the Empanelled Chartered Engineer has not been provided. The size of the glass mirrors were found as per declared. The representative samples have not been drawn of the goods due to its fragile and delicate nature.

James
15/5/2025

Richard
15/5/2025

2

CTS

RIP

CB
15/5/2025

The Detailed inventory of the goods found during examination has been appended below in Table No. II

TABLE-II

Sr. No	Bill of Entry No	Container Nos	Gross Weight Declared	Net Weight (in Kgs.) as per weighme nt slip	Total Weight Found	Goods declared in Bill of Entry	Goods found in examination
1.	9863539 dated 03.05.2025	TIIU2024794 (20ft.)	55600 Kgs	27410 Kgs	54880 Kgs	34 wooden pallets of 1mm Glass Mirror (Mirror Glass size 610*914mm) Coating has been found different from declared (Aluminium coating were found against declared silver coating as per PMI ranging from 99 to 99.9)	34 wooden pallets of 1mm Glass Mirrors (Mirror Glass size 610*914mm) Coating has been found different from declared (Aluminium coating were found against declared silver coating as per PMI ranging from 99 to 99.9)
		TSSU2261311 (20ft.)		27470 Kgs		34 wooden pallets of 1mm Glass Mirror (Mirror Glass size 610*914mm) Coating has been found different from declared (Aluminium coating were found against declared silver coating as per PMI ranging from 99.5 to 99.9)	34 wooden pallets of 1mm Glass Mirrors (Mirror Glass size 610*914mm) Coating has been found different from declared (Aluminium coating were found against declared silver coating as per PMI ranging from 99.5 to 99.9)
2.	9861425 dated 03.05.2025	SEGU3839749 (20ft.)	83400 Kgs	25750 Kgs	79970 Kgs	36 wooden pallets of 1mm Glass Mirror (Mirror Glass size 610*930mm) Coating has been found different from declared (Aluminium coating were found against declared silver coating as per PMI ranging from 99 to 99.9)	36 wooden pallets of 1mm Glass Mirrors (Mirror Glass size 610*930mm) Coating has been found different from declared (Aluminium coating were found against declared silver coating as per PMI ranging from 99 to 99.9)
		CAAU2016767 (20ft.)		26970 Kgs		36 wooden pallets of 1mm Glass Mirror (Mirror Glass size 610*930mm) Coating has been found different from declared (Aluminium coating were found against declared silver coating as per PMI ranging from 99 to 99.9)	36 wooden pallets of 1mm Glass Mirrors (Mirror Glass size 610*930mm) Coating has been found different from declared (Aluminium coating were found against declared silver coating as per PMI ranging from 99 to 99.9)
		TGBU3559765 (20ft.)		27250 Kgs		36 wooden pallets of 1mm Glass Mirror (Mirror Glass size 610*930mm) Coating has been found different from declared	36 wooden pallets of 1mm Glass Mirrors (Mirror Glass size 610*930mm) Coating has been found different from declared

SD
P. 15/52925

James
P. 15/51225

3

Chid
15/5125
CFS

CB
15/5125

					coated by silver/ 610*914mm)	(Aluminium coating were found against declared silver coating as per PMI ranging from 99 to 99.9)
3.	9857908 dated 03.05.2025	FYCU7230120 (20ft.)	83400 Kgs	27430 Kgs	34 wooden pallets of 1mm Glass Mirror (Mirror Glass coated by silver/ 610*914mm)	34 wooden pallets of 1mm Glass Mirrors (Mirror Glass size 610*914mm) Coating has been found different from declared (Aluminium coating were found against declared silver coating as per PMI ranging from 99 to 99.9)
		TSSU2097912 (20ft.)		27450 Kgs	34 wooden pallets of 1mm Glass Mirror (Mirror Glass coated by silver/ 610*914mm)	34 wooden pallets of 1mm Glass Mirrors (Mirror Glass size 610*914mm) Coating has been found different from declared (Aluminium coating were found against declared silver coating as per PMI ranging from 99 to 99.9)
		TSSU2138673 (20ft.)		27490 Kgs	34 wooden pallets of 1mm Glass Mirror (Mirror Glass coated by silver/ 610*914mm)	34 wooden pallets of 1mm Glass Mirrors (Mirror Glass size 610*914mm) Coating has been found different from declared (Aluminium coating were found against declared silver coating as per PMI ranging from 99 to 99.9)

The photographs of the goods and PMI inspection are attached with this Panchanama. We put our dated signature for token of seeing the same.

After the examination of the goods, the said officers instructed the labourers to re-stuff the goods in the same containers and then the said containers i.e. TSSU2261311, TIIU2024794, FYCU7230120, TSSU2097912, TSSU2138673, CAAU2016767, SEGU3839749 and TGBU3559765 were sealed with Customs Bottle Seals bearing markings as "INDIAN CUSTOMS NAVA SHEVA" bearing numbers 5078318, 5078319, 5078320, 5078321, 5078322, 5078323, 5078324 and 5078325 respectively.

The Panchanama which started at around 10.35 AM on 15.05.2025 concluded at around 08.20 PM on the same day at the same place without any untoward incident. The entire Panchanama was conducted in a peaceful and systematic manner and no damage to any movable and immovable property as well as the imported goods was caused during examination. Nothing was taken over by the said Customs officers. Also, no religious or cultural sentiments were hurt during the course of examination.

We have read over the said proceedings of Panchanama which is typed in pages 01 To 05 and printed from the Office of M/s. J M Baxi Ports and Logistics Limited (CFS). पंचनामा हमें हिंदी में भी पढ़कर सुनाया गया है, हमने पाया कि इसे हमारे कहे अनुसार सही ढंग से दर्ज और टाइप किया गया है।

P. 152025

Samrat
15/5/2025
P2

4

Chid
15/5/2025
CFS
Rah

CB
15/5/2025
N. V. T. 2025

 सत्यमेव जयते	भारतसरकार, वित्तमंत्रालय/Government of India, Ministry of Finance सीमा शुल्क आयुक्त कार्यालय, एनएस-IV, जवाहरलालनेहरूकस्टम्सहाउस Office of the Commissioner of Customs-NS-IV, Jawaharlal Nehru Custom House न्हावा शेवा, जिलारायगढ़, महाराष्ट्र - ४००७०७ Nhava Sheva, Dist-Raigad, Maharashtra-400707 Email: siibimport.jnch@gov.in	
---	---	---

Date:06-06-2025

To,

The Additional Commissioner of the Customs
 Appraising Group-III, NS-III
 JNCH, Nhava Sheva, Uran- 400707.

Sir,

Sub.: Provisional release of seized goods covered under Bill of Entry No.9862813 dated 03.05.2025, 9863539 dated 03.05.2025, 9861425 dated 03.05.2025 and 9857908 dated 03.05.2025 imported by M/s. Royal Impex (IEC: 5216921745)-reg.

The importer M/s. Royal Impex filed 04 Bills of Entry No. 9862813 dated 03.05.2025, 9863539 dated 03.05.2025, 9861425 dated 03.05.2025 and 9857908 dated 03.05.2025 for clearance of goods having description as "**1MM Glass Mirror (Mirror Glass coated by Silver)**" of dimension 610*914MM and 610*930MM. The total declared assessable value of said goods is Rs. 58,20,822/-The declared duty on the said good is Rs. 21,81,062/-.

2. The consignments covered under the above-mentioned Bills of Entry were examined on by officers of SIIB (I), JNCH in the presence of the Importer's representative under Panchanama.

3. During the course of examination, it was revealed by the Chartered Engineer report that the goods were **Aluminium-coated Glass Mirror**, instead of Silver-coated Glass Mirror as declared. Further, as per Anti-dumping Duty Notification No. 18/2024-Customs (ADD) dtd. 21.10.2024, ADD @ USD 234/- per Metric Ton is applicable on Unframed Glass Mirror falling under Tariff Heading 70099100 of the Customs Tariff ACT, 1975, when originating in or exported from the People's Republic of China and imported into India. The total duty evasion in respect of the subject goods amount to Rs. 59,52,760.63/-.

4. In view of the above, it appears that the importer has intentionally mis-declared the description of the goods with the intent to evade the Anti-Dumping Duty (ADD). Consequently, the subject goods were seized under Seizure Memo No. 19/2025 dtd. 26.05.2025 (copy enclosed) under Section 110 of the Customs Act, 1962.

5. The importer has requested for provisional release of the seized goods vide their letter dated 04.06.2025, (copy enclosed). Based on the re-determination of the duty, the total revised duty liability comes to **Rs. 81,33,823.64/-** and the differential duty amounts to **Rs. 59,52,760.63/-** (Calculation sheet enclosed).

6. In view of the above facts, and pending further investigation by SIIB (I), this office has **no objection to the provisional release** of the goods covered under the aforementioned Bills of Entry, under section 110A of the Customs Act 1962, subject to:

(i) Execution of **Bond** for an amount as deemed fit by the adjudicating authority as per para 2.1 of CBIC Circular No. 35/2017-Customs dated 16.08.2017.

(ii) Furnishing of **Security deposit/Bank Guarantee** as deemed fit by the adjudicating authority to cover estimated differential duty along-with requisite fine and penalty as per para 2.2 of CBIC Circular No. 35/2017-Customs dated 16.08.2017.

(iii) The importer will not dispute the identity of the imported goods that the imported goods are **Aluminium-coated Glass Mirror**.

7. This issues with approval of the Commissioner of Customs, NS-IV, JNCH, NhavaSheva.

Yours faithfully,

(Tikendra Kr. Kripal)
Dy. Commissioner of Customs
SIIB(I), NS-IV/JNCH

Encl:

- a. Seizure Memo dated 26.05.2025.
- b. Importer's request letter for provisional release dated 04.06.2025.
- c. Duty Calculation Sheet



सीमाशूलक अधिकार (ना.शे. IV) काकामित्र
OFFICE OF THE COMMISSIONER OF CUSTOMS (NB-IV)
 जवाहरलाल नेहरू सीमाशूलक अधिकार, न्हावा शेवा
 जिला-रायगढ़, महाराष्ट्र-४०००६५/ DIBT. - RAIGAD, MAHARASHTRA-400707
 Email: siiibimport.jnch@gov.in



F.No. IMP/SIIIB/INT/1/2025-SIIIB(I)-O/o COMMR-CUS-CMC-NS-IV
 DIN- 20250578N1Y00002/4/1/1/1

Date: 26.05.2025

SEIZURE MEMO No. 11/2025

In connection with an enquiry being conducted by Special Intelligence and Investigation Branch-Import, Jawaharlal Nehru Customs House, Nhava Sheva (SIIB(I)/JNCH) into the import of the goods by M/s. Royal Impex (IEC: 5216921745), having registered address at Plot No.-8, Pragati Eco Park, Kosad- Bharthana Road, Near Vedant E, Surat- 394107 were importing **1MM Glass Mirror** and involved in the evasion of applicable Anti-Dumping Duty (ADD) on Aluminium-coated Mirror Glass by mis-declaring the product as Silver-coated Mirror Glass. Therefore, the goods imported against Bills of Entry No. 9862813 dated 03.05.2025, 9863539 dated 03.05.2025, 9861425 dated 03.05.2025 and 9857908 dated 03.05.2025 were put on hold vide this office's letter **Hold No. 28/2025-26 SIIB(I), dated 07.05.2025** for due examination. The details of the Bills of entry are as given below:

Sr. No.	BE No & Date	Description of the goods	Container No.s
1.	9857908 dated 03.05.2025	1MM Glass Mirror (mirror glass coated by silver (610*914MM)	1. FYCU7230120 2. TSSU2097912 3. TSSU2138673
2.	9861425 dated 03.05.2025	1MM Glass Mirror (mirror glass coated by silver (610*930MM)	1. SEGU3839749 2. CAAU2016767 3. TGBU3559765
3.	9862813 dated 03.05.2025	1MM Glass Mirror (mirror glass coated by silver (610*930MM)	1. GAOU2503160 2. TSSU2103743
4.	9863539 dated 03.05.2025	1MM Glass Mirror (mirror glass coated by silver (610*930MM)	1. TIIU2024794 2. TSSU2261311

2. During Examination, it was revealed by the Chartered Engineer report that the goods were Aluminium-coated Glass Mirror. The goods were not declared Aluminium-coated in the said bills of entry, hence violating Section 46 of the Customs Act, 1962. Further, the importer has intentionally mis-declared the description of the goods with the intent to evade the Anti-Dumping Duty (ADD) levied under Notification No. 18/2024-Customs (ADD) dtd. 21.10.2024., hence contravening the provisions of Section 111(m) of the Customs Act, 1962.

3. Now, therefore, in exercise of powers conferred by section 110(1) of the Customs Act, 1962 on me, I, Manju Yadav, Inspector (Examiner), SIIB (I), hereby seize the goods imported under Bills of Entry No. 9862813 dtd. 03.05.2025, 9863539 dtd 03.05.2025, 9861425 dtd 03.05.2025 and 9857908 dtd 03.05.2025 under Section 110 of the Customs Act, 1962. I hereby, direct the custodian of the cargo, not to remove, part with or otherwise deal with the above said cargo in any manner until further orders from this office.

Manju Yadav
26/05/25

(Manju Yadav)
Inspector (Examiner)
SIIB(I), JNCH, Nhava Sheva

Copy to:

1. Proprietor M/s. Royal Impex (IEC: 5216921745)
Plot No.-8, Pragati Eco Park, Kosad- Bharthana Road,
Near Vedant E, Surat- 394107.
2. Dy. Commissioner, Import Docks, M/s. J M Baxi Ports and Logistics Ltd. CFS
Sector-8, Dronagiri Opp. Bhendkar Village, Taluka Uran
District-Raigarh, Navi Mumbai, Maharashtra-400707
3. The CFS Manager, M/s. J M Baxi Ports and Logistics Ltd. CFS
Sector-8, Dronagiri Opp. Bhendkar Village, Taluka Uran
District-Raigarh, Navi Mumbai, Maharashtra-400707
4. The CB-M/s. PT Trans Global Logistics Pvt. Ltd.