

 <p>सत्यमेव जयते</p>	<p>भारत सरकार / Government of India वित्त मंत्रालय / Ministry of Finance आयुक्त सीमाशुल्क (एन.एस.-II) का कार्यालय / Office of Commissioner of Customs (NS-II) जवाहरलाल नेहरू कस्टम हाउस, न्हावा शेवा, जिला - रायगढ़, महाराष्ट्र - 400 707 Jawaharlal Nehru Custom House, Nhava Sheva, Dist. Raigad, Maharashtra - 400 707</p>	
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F.No.: SG/MISC-109 & 126/2022-23/CIU-JNCH
CUS/ASS/MISC/1255/2024-CEAC

Date of SCN: 03.10.2025
Date of issue: 03.10.2025

DIN: 20251078NT0000000E6C

SCN No.: 1071/2025-26/Commr/CEAC/NS-II/CAC/JNCH

Show cause notice issued under Section 124 read with Section 75 and Section 51B of the Customs Act, 1962.

Brief of the Case

Based on the input received from ADG, NCTC, the goods attempted to be exported vide Shipping Bills No. 1832470 and 1846936 dated 01.06.2022 and 02.06.2022 respectively filed by Customs Broker M/s S.K Acharaya (CB License No: ABFFS3543NCH001) and M/s Perfecto Logistics (CB License No. AAVFP5498ECH002) respectively, (hereinafter referred to as 'The CB') on behalf of Exporter **M/s. Mats Creation (IEC- EGKPS0689M)** (hereinafter referred to as 'The Exporter') were put on hold by CIU, JNCH for 100% examination and further investigation vide Hold No.60/2022-23 (**RUD-1**) and Hold No. 61/2022-23 issued under F.No. SG/MISC-01/CIU,JNCH-Hold/2022-23 dated 06.06.2022 by CIU, JNCH (**RUD-2**). The shipping Bills were filed claiming the incentives under drawback scheme & RoSCTL (The Rebate of State and Central Taxes and Levies) with details as mentioned below: -

TABLE - I

Sr No.	S. B. No.	Date	Declared FOB (INR)	Claimed DBK (INR)	ROSCTL(INR)
1	1832470	01.06.2022	60,24,424.00	1,40,602.00	2,66,273.00
2	1846936	02.06.2022	51,72,662.00	1,30,557.00	2,53,806.00
			1,11,97,086.00	2,71,159.00	5,20,079.00

2. A team of CIU officials visited CFS JWR Logistics Pvt. Ltd. and the goods covered under above mentioned Shipping Bills were examined 100% by CIU, JNCH under panchanama. The goods covered under shipping bill number 1832470 dated 01.06.2022 was examined under Panchanama dated 20.06.2022 in the presence of Shri Sanjay Babaji Sawant, G-card Holder of CB M/s. S.K. Acharya (CB License No: AAVFP5498ECH002) (**RUD-3**). Goods covered under shipping bill number 1846936 dated 02.06.2022 was examined under Panchanama dated 20.06.2022 in the presence of Shri Pramod Kumar

Annexure – A

Sr. No.	<u>RUDs</u>	<u>Page No.</u>
RUD-1	Hold Letter (Hold No. 60/2022-23)	01
RUD- 2	Hold Letter (Hold No. 61/2022-23)	02
RUD-3	Panchanama Dated 20.06.2022 for S/B 1832470 dated 01.06.2022	03-06
RUD-4	Panchanama Dated 20.06.2022 for S/B 1846936 dated 02.06.2022	07-10
RUD-5	DYCC Test Reports	11-40
RUD-6	Market Survey Report	41-43
RUD-7	Exporter's Request Letter for Provisional Release	44-45
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RUD-13	GSTIN Status	62-63
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RUD-15	Details of FOB Realized	65


अनिल कुमार
ANIL KUMAR
(अप्रैजिंग ऑफिसर)
(Appraising Officer)



OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL),
MUMBAI ZONE -II, CENTRAL INTELLIGENCE UNIT,
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
DIST- RAIGAD, MAHARASHTRA - 400 707.
E-mail id- supdtadmn-ciujnch@gov.in

F. No. SG/Misc-01/CIU, JNCH Hold/2022-23

Date: 06.06.2022

HOLD NO. 60 /2022-23

To,

The Manager,
JWR,- CFS.

Gentleman,

Sub: Placing of consignment on Hold- reg.

I have been directed to inform you that the following consignment has to be put on hold.

S/B No. & Date	Exporter
1832470 / 01..06.2022	M/s MATS Creation

Note: This information is confidential in nature and the details should not be shared or parted with any unauthorized person by means of any communication. The Consignment should be placed under CCTV surveillance.

This issues with the approval of the Commissioner of Customs, NS-G, JNCH, Nhava Sheva.

Abhinav Kumar
6/6/22
(Abhinav Kumar)
Deputy Commissioner of Customs,
CENTRAL INTELLIGENCE UNIT,
JNCH / NHAVA SHEVA.

Copy to:

The Deputy Commissioner of Customs (JWR - CFS)

P. S. S.
20-6-22

P. S. S.
20-6-22



OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL),
MUMBAI ZONE -II, CENTRAL INTELLIGENCE UNIT,
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
DIST- RAIGAD, MAHARASHTRA – 400 707.
E-mail id- supdtadmn-ciujnch@gov.in

F. No. SG/Misc-01/CIU, JNCH Hold/2022-23

Date: 06.06.2022

HOLD NO. 61/2022-23

To,

- 1) The Manager,
BMCT

Gentleman,

Sub: Placing of containers on Hold – reg.
.....

I have been directed to inform you that the following container has to be **put on hold**. Also, provide the location of the containers in the terminal and photograph of the containers including seal.

S/B No. & Date	Exporter
1846936 / 01.06.2022	M/s MATS Creation

Note: This information is confidential in nature and the details should not be shared or parted with any unauthorized person by means of any communication. The Consignment should be placed under CCTV surveillance.

This issues with the approval of the Commissioner of Customs, NS-G, JNCH, Nhava Sheva.

Abhinav Kumar
b/b/n

(Abhinav Kumar)
Deputy Commissioner of Customs,
CENTRAL INTELLIGENCE UNIT,
JNCH / NHAVA SHEVA.

P1 SKL
20-6-22

P2 Shrivastava
20-06-2022

(27)

PANCHANAMA DATED 20.06.2022 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai - 410206

Pancha No.1:

Name : Shri Santosh Pratap Singh
DOB : 09.01.1973
Occupation : Private employee
Address : Samata Rahiwashi Sangh Chawl, Raod No. 16, Oppo. Malti School, Ambika Nagar No. 2, Thane, MH- 400604
Mob : 8097771760
Aadhar No. : 372235132206

Pancha No.2:

Name : Shri Vipul Yashawant Lawand
YOB : 1989
Occupation : Private employee
Address : S/O Yashawant Lawand , B-76, Railway Police Quarters , S B Road, Dadar, MH- 400014
Mob : 969990132
Aadhar No. : 650139242744

We the above mentioned Panchas on being called upon by one gentleman who introduced himself by showing his identity card as Shri Aakash Kumar, SIO, CIU, JNCH assembled at the office of CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai - 410206 at 12:30 hrs on 20.06.2022. The officer informed us that they had arrived at JWR CFS for examination of goods pertaining to Shipping Bill No.: 1846936 dated 02.06.2022 of M/s. Mats Creation (IEC No: EGKPS0889M) through their authorized Customs Broker M/s. Perfecto Logistics (CHA Licence No. AAVFP5498ECH002) and requested us to witness the same to which we readily agreed. We were then introduced to other gentlemen who identified themselves by showing their identity cards as Shri Pramod Mishra, General Manager/Operations (JWR CFS) and Shri Pramod Kumar Jha, G-card holder, M/s. Perfecto Logistics.

P. 15
20-6-22

P. 2
20-6-22

(26)

We were shown the Hold letter No. 61/2022-23 issued vide F.No. SG/Misc-01/CIU, JNCH Hold/2022-23 dated 06.06.2021 signed by Dy. Commissioner of Customs, CIU, JNCH reg. hold of Shipping Bill No. 1846936 dated 02.06.2022 of M/s. Mats Creation (IEC No: EGKPS0889M) through their authorized Customs Broker M/s. Perfecto Logistics (CHA Licence No. AAVFP5498ECH002). We were also shown copy of Shipping Bill No. 1846936 dated 02.06.2022 of M/s. Mats Creation (IEC No: EGKPS0889M) through their authorized Customs Broker M/s. Perfecto Logistics (CHA Licence No. AAVFP5498ECH002) for the goods to be exported. We were also shown copy of invoices of above-mentioned Shipping Bills. We have put our dated signatures on the above-mentioned documents in token of having seen and understood the same. Further, the above-mentioned officers requested us to bear witness to the examination proceedings to which we both voluntarily agreed.

We were inform by the CFS staff that the goods covered under Shipping bill No. 1846936 dated 02.06.2022 are carted at the B-Shed of JWR CFS in the presence of CIU officer and JWR SHED Executive has given acknowledgement of the goods carted on each shipping bill. We have put our dated signature on the copy of shipping bill as token of having seen the same.

Thereafter, all of us proceeded to the area where the aforementioned Shipping Bill goods was placed. On reaching the specified place shown to us by Shri Pramod Mishra, General Manager/Operations (JWR CFS), we found that the said goods were kept in the B Shed of export shed JWR CFS for examination.

The examination of the goods pertaining to the Shipping Bill No. 1846936 dated 02.06.2022 was started and the entire packages containing goods were opened by the laborers available in the said CFS with the help of CHA and CFS staff and further, the officer started examining the goods. A total of 67 Packages were found at the location. During 100% examination,

P. S. K.
20-6-22

P. Manoj
20-6-2022


Goods were found as declared in Shipping Bill No. 1846936 dated 02.06.2022 w.r.t. description and quantity.

Representative samples of the items found during the course of 100% examination of Shipping Bill No. 1846936 dated 02.06.2022 were drawn in triplicate by the said Customs Officers in our presence and in presence of Shri Pramod Mishra, General Manager/Operations (JWR CFS) and Shri Pramod Kumar Jha, G-card holder, M/s. Perfecto Logistics. Further, the said samples which were drawn by the Officers of Customs were sealed with C.I.U. DEPTT. J.N.C.H. Nhava Sheva Seal and taken over for the purpose of further investigation. We have put our dated signatures as a token of having seen the drawing of the samples and scaling of the same in the presence of Shri Pramod Mishra, General Manager/Operations (JWR CFS) and Shri Pramod Kumar Jha, G-card holder, M/s. Perfecto Logistics.

Photographs of the Goods found during the examination were taken by the said Customs Officers in the presence of Shri Pramod Mishra, General Manager/Operations (JWR CFS) and Shri Pramod Kumar Jha, G-card holder, M/s. Perfecto Logistics and in our presence.

After 100% examinations, 67 packages found during the examination were placed at the location in the B shed of Export Shed JWR CFS in our presence and in presence of Shri Pramod Mishra, General Manager (Operations), M/s. JWR Logistics Pvt Ltd. The goods were handed over to CFS for the safe custody under Supratnama dated 20.06.2022.

The Panchanama concluded at 04:00 PM on 20.06.2022 on the same place without any untoward incident. The entire Panchanama was conducted in a peaceful and systematic manner. No damage to any movable and immovable property was caused during the course of the Panchanama. No socio-cultural-religious sentiments/feelings were hurt during the course of Panchanama. We, the Panchas were present throughout the course of the Panchnama. The Panchanama running into 04 pages have been read by us and the same has been correctly recorded as witnessed by us. The said

P, 
20-6-22

P, 
20-06-22


(24)

Panchanama was typed in a computer by the officer of CIU, JNCH in the Customs Office of JWR Logistics Pvt Ltd, for the sake of convenience.

Drawn by me:



(Aakash Kumar) 20/6/22

Senior Intelligence Officer,
Central Intelligence Unit


20-6-22

Pancha 1

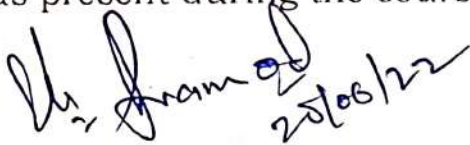
(Shri Santosh Pratap Singh)


20-06-2022

Pancha 2

(Shri Vipul Yashawant Lawand)

I was present during the course of Panchnama.


20/06/22

Shri Pramod Kumar Jha,
G-card holder, M/s. Perfecto Logistics.

I was present during the course of Panchnama and have taken the custody of goods.


20/6/22

(Shri Pramod Mishra)

General Manager (Operations)

M/s. JWR Logistics Pvt Ltd

Mob No: (9819155516)

(34)

PANCHANAMA DATED 20.06.2022 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai - 410206

Pancha No.1:

Name : Shri Santosh Pratap Singh
DOB : 09.01.1973
Occupation : Private employee
Address : Samata Rahiwashi Sangh Chawl, Raod No. 16, Oppo. Malti School, Ambika Nagar No. 2, Thane, MH- 400604
Mob : 8097771760
Aadhar No. : 372235132206

Pancha No.2:

Name : Shri Vipul Yashawant Lawand
YOB : 1989
Occupation : Private employee
Address : S/O Yashawant Lawand , B-76, Railway Police Quarters , S B Road, Dadar, MH- 400014
Mob : 969990132
Aadhar No. : 650139242744

We the above mentioned Panchas on being called upon by one gentleman who introduced himself by showing his identity card as Shri Aakash Kumar, SIO, CIU, JNCH assembled at the office of CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai - 410206 at 04:30 PM on 16.06.2022. The officer informed us that they had arrived at JWR CFS for examination of goods pertaining to Shipping Bill No.: 1832470 dated 01.06.2022 of M/s. Mats Creation (IEC No: EGKPS0689M) through their authorized Customs Broker M/s. S.K.Acharya (CHA Licence No. ABFFS9543N) and requested us to witness the same to which we readily agreed. We were then introduced to other gentlemen who identified themselves by showing their identity cards as Shri Pramod Mishra, General Manager/Operations (JWR CFS) and Shri Sanjay Babaji Sawant, G-Card Holder of M/s. S.K.Acharya (CHA Licence No. ABFFS9543N).

P. 1, S.K.A.
20-6-22

P. 2, S.K.A.
20-6-22

We were shown the Hold letter No. 60/2022-23 issued vide F.No. SG/Misc-01/CIU, JNCH Hold/2022-23 dated 06.06.2021 signed by Dy. Commissioner of Customs, CIU, JNCH reg. hold of Shipping Bill No. 1832470 dated 01.06.2022 of M/s. Mats Creation (IEC No: EGKPS0689M) through their authorized Customs Broker M/s. S.K. Acharya (CHA Licence No. ABFFS9543N). We were also shown copy of Shipping Bill No. 1832470 dated 01.06.2022 of M/s. Mats Creation (IEC No: EGKPS0689M) through their authorized Customs Broker M/s. S.K.Acharya (CHA Licence No. ABFFS9543N) for the goods to be exported. We were also shown copy of invoices of above-mentioned Shipping Bills. We have put our dated signatures on the above-mentioned documents in token of having seen and understood the same. Further, the above-mentioned officers requested us to bear witness to the examination proceedings to which we both voluntarily agreed.

We were informed by the CFS staff that the goods covered under Shipping bill No. 1832470 dated 01.06.2022 are carted at the E-Shed of JWR CFS in the presence of CIU officer and JWR SHED Executive has given acknowledgement of the goods carted on each shipping bill. We have put our dated signature on the copy of shipping bill as token of having seen the same.

Thereafter, all of us proceeded to the area where the aforementioned Shipping Bill goods were placed. On reaching the specified place shown to us by Shri Pramod Mishra, General Manager/Operations (JWR CFS), we found that the said goods were kept in the E Shed of export shed JWR CFS for examination.

The examination of the goods pertaining to the Shipping Bill No. 1832470 dated 01.06.2022 were started and the entire packages containing goods were opened by the laborers available in the said CFS with the help of CHA and CFS staff and further, the officer started examining the goods. A total of 103 Packages were found at the location. During 100% examination, Goods were found as declared in Shipping Bill No. 1832470 dated 01.06.2022 w.r.t. description and quantity.

P1
20-6-22

P2
20-6-22

Representative samples of the items found during the course of 100% examination of Shipping Bill No. 1832470 dated 01.06.2022 were drawn in triplicate by the said Customs Officers in our presence and in presence of Shri Pramod Mishra, General Manager/Operations (JWR CFS) Shri Sanjay Babaji Sawant, G-Card Holder of M/s. S.K.Acharya (CHA Licence No. ABFFS9543N). Further, the said samples which were drawn by the Officers of Customs were sealed with C.I.U. DEPTT. J.N.C.H. Nhava Sheva Seal and taken over for the purpose of further investigation. We have put our dated signatures as a token of having seen the drawing of the samples and scaling of the same in the presence of Shri Pramod Mishra, General Manager/Operations (JWR CFS) and Shri Sanjay Babaji Sawant, G-Card Holder of M/s. S.K.Acharya (CHA Licence No. ABFFS9543N).

Photographs of the Goods found during the examination were taken by the said Customs Officers in the presence of Shri Pramod Mishra, General Manager/Operations (JWR CFS) and Shri Sanjay Babaji Sawant, G-Card Holder of M/s. S.K.Acharya (CHA Licence No. ABFFS9543N) and in our presence.

After 100% examinations, 103 packages found during the examination were placed at the location in the E shed of Export Shed JWR CFS in our presence and in presence of Shri Pramod Mishra, General Manager (Operations), M/s. JWR Logistics Pvt Ltd. The goods were handed over to CFS for the safe custody under Supratnama dated 20.06.2022.

The Panchanama concluded at 10:00 PM on 20.06.2022 on the same place without any untoward incident. The entire Panchanama was conducted in a peaceful and systematic manner. No damage to any movable and immovable property was caused during the course of the Panchanama. No socio-cultural-religious sentiments/feelings were hurt during the course of Panchanama. We, the Panchas were present throughout the course of the Panchnama. The Panchanama running into 04 pages have been read by us and the same has been correctly recorded as witnessed by us. The said

P
S
20-6-22

P2
Sawant
20.06.2022

Panchanama was typed in a computer by the officer of CIU, JNCH in the Customs Office of JWR Logistics Pvt Ltd, for the sake of convenience.

Drawn by me:


(Aakash Kumar) 26/06/22

Senior Intelligence Officer,
Central Intelligence Unit



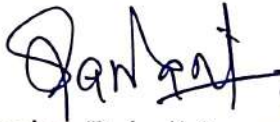
(31)

Pancha 1
(Shri Santosh Pratap Singh)



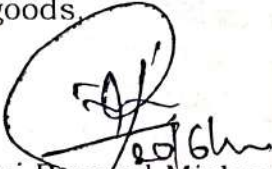
Pancha 2
(Shri Vipul Yashawant Lawand)

I was present during the course of Panchnama.

 20/6/2022

Shri Sanjay Babaji Sawant,
G-Card Holder of M/s. S.K.Acharya
(CHA Licence No. ABFFS9543N)

I was present during the course of Panchnama and have taken the custody of goods.



(Shri Pramod Mishra)
General Manager (Operations)
M/s. JWR Logistics Pvt Ltd
Mob No: (9819155516)

(1)

Annexure - 'A'

Samples from 1 to 30 for DYCC report.

Sr. No.	Goods	Marks		
		Shipping Bill No.	Shipping Bill date	Item No.
1	BOYS T-SHIRT MADE OF BLENDED MATERIAL	1832470	01.06.2022	1
2	DUPPATTA MADE OF BLENDED MATERIAL	1832470	01.06.2022	2
3	✓ FLANGE RUBBER	1832470	01.06.2022	3
4	GIRLS SHOES SYNTHETIC	1832470	01.06.2022	4
5	KIDS SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	5
6	KIDS T-SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	6
7	LADIES KURTI MADE OF BLENDED MATERIAL	1832470	01.06.2022	7
8	LADIES SHOES SYNTHETIC	1832470	01.06.2022	8
9	MENS CAPS MADE OF BLENDED MATERIAL	1832470	01.06.2022	9
10	MENS SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	10
11	MENS T-SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	14
12	SYNTHETIC LADIES PURSE	1832470	01.06.2022	16

Lab. No. 655 CIU
27/6/22

(3)

Report

S/B NO - 1832470

dt - 01-06-2022

Item no - (3)

The sample as received is in the form of greenish circular coin shaped translucent article having embossed sign which reads as "FOR BAJAJ". It is composed of Polyvinylchloride (PVC).

Diameter of article = 2.7 cm

Thickness of article = 0.7 cm.

Avg weight = 5.9975g

Sealed R/S returned.

Abhayankar
11-07-2022
ABHAYANKAR MAURYA
Chemical Assistant

Satya Kumar Gupta
11-07-2022
Satya Kumar Gupta
Chemical Examiner GR II

Rat
05/08/2022

Annexure - 'A'

Samples from 1 to 30 for DYCC report.

Sr. No.	Goods	Marks		
		Shipping Bill No.	Shipping Bill date	Item No.
1	BOYS T-SHIRT MADE OF BLENDED MATERIAL	1832470	01.06.2022	1
2	DUPPATTA MADE OF BLENDED MATERIAL	1832470	01.06.2022	2
3	FLANGE RUBBER	1832470	01.06.2022	3
4	GIRLS SHOES SYNTHETIC	1832470	01.06.2022	4
5	KIDS SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	5
6	KIDS T-SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	6
7	LADIES KURTI MADE OF BLENDED MATERIAL	1832470	01.06.2022	7
8	LADIES SHOES SYNTHETIC	1832470	01.06.2022	8
9	MENS CAPS MADE OF BLENDED MATERIAL	1832470	01.06.2022	9
10	MENS SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	10
11	MENS T-SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	14
12	SYNTHETIC LADIES PURSE	1832470	01.06.2022	16

Lab. No. 657 CIU
27/6/22

(58)

S/B NO:- 1832470

dt) - 01-06-2022

Report:- The sample as received is in the form of dyed and printed woven readymade garment (Boy's shirt). It is decorated with rubber printed dyed woven strip made of cotton yarns and a small decorative piece on front side. The dyed and printed woven base fabric is composed of spun yarns of viscose on one side and filament yarns of nylon together with lycra on other side.

Total wt. of sample = 80.2 g

GSM of dyed and printed woven base fabric as such = 145.4

wt. of cotton rubber printed cloth strip = 4.03 g

wt. of decorative material and buttons = Balance.

% Composition of dyed and printed woven base fabric:-

% of viscose = 61.8

% of nylon = 33.3

% of lycra = Balance

Sealed remnant returned.

Preeti

12/07/2022

MS. PREETI BATHAM
Chemical Assistant

12.07.2022

सत्य कुमार गुप्ता
Satya Kumar Gupta
रासायन परीक्षक वर्ग II
Chemical Examiner GR II
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Customs House Laboratory
Nhava Sheva / न्हावा शेवा

Annexure – 'A'

Samples from 1 to 30 for DYCC report.

Sr. No.	Goods	Marks		
		Shipping Bill No.	Shipping Bill date	Item No.
1	BOYS T-SHIRT MADE OF BLENDED MATERIAL	1832470	01.06.2022	1
2	DUPPATTA MADE OF BLENDED MATERIAL	1832470	01.06.2022	2
3	FLANGE RUBBER	1832470	01.06.2022	3
4	GIRLS SHOES SYNTHETIC	1832470	01.06.2022	4
5	KIDS SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	5
6	KIDS T-SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	6
7	LADIES KURTI MADE OF BLENDED MATERIAL	1832470	01.06.2022	7
8	LADIES SHOES SYNTHETIC	1832470	01.06.2022	8
9	MENS CAPS MADE OF BLENDED MATERIAL	1832470	01.06.2022	9
10	MENS SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	10
11	MENS T-SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	14
12	SYNTHETIC LADIES PURSE	1832470	01.06.2022	16

Lab. No. 658 CIU
27/6/22

(59)

S/B. No = 1832470 Dt 01.06.2022

S.No-06 Item no-06

Report - The sample as received is in the form of dyed readymade garment (Kids T-shirts). Base fabric having print at front and sleeves and stitched with white strip around neck. Base Knitted fabric is made of cotton and white strip is composed of cotton with elastomeric yarns.

Weight of the sample = 48.2 gm.

Weight of base Knitted cotton fabric = 42.6 gm.

Weight of white Knitted strip = Balance.

% composition of white Knitted strip :-

Cotton = 95.8% by wt.

Elastomeric yarns = Balance.

Sealed uncut sample returned.

13/07/2022

Pr. K. Agarwal C.F. II
प्रमोद कुमार अग्रवाल
PRAMOD KUMAR AGARWAL
रासायन परीक्षक वर्ग II
CHEMICAL EXAMINER GR II
जवाहरलाल नेहरू सीमाशल्क भवन प्रयोगशाला
Jawaharlal Nehru Customs House Laboratory
Nheva Sheva नवा शेवा

Annexure - 'A'

Samples from 1 to 30 for DYCC report.

Sr. No.	Goods	Marks		
		Shipping Bill No.	Shipping Bill date	Item No.
1	BOYS T-SHIRT MADE OF BLENDED MATERIAL	1832470	01.06.2022	1
2	DUPPATTA MADE OF BLENDED MATERIAL	1832470	01.06.2022	2
3	FLANGE RUBBER	1832470	01.06.2022	3
4	GIRLS SHOES SYNTHETIC	1832470	01.06.2022	4
5	KIDS SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	5
6	KIDS T-SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	6
7	LADIES KURTI MADE OF BLENDED MATERIAL	1832470	01.06.2022	7
8	LADIES SHOES SYNTHETIC	1832470	01.06.2022	8
9	MENS CAPS MADE OF BLENDED MATERIAL	1832470	01.06.2022	9
10	MENS SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	10
11	MENS T-SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	14
12	SYNTHETIC LADIES PURSE	1832470	01.06.2022	16

Lab. No - 659 CIU

27/6/22

(62)

SB NO. 1832470 SB date 01.06.22

Sr. NO. 7, Item NO. 7

Report:

The sample as received is in the form of dyed woven readymade garment (full-sleeve kurti), having embroidery at front side, decorated with dyed woven strips at sleeve, neck and lower part of Kurti. It has two plastic buttons.

Dyed woven fabric and dyed woven strips are wholly composed of viscose spun yarns.

Embroidery is made of polyester filament yarns.

Total weight of sample = 241.6g

Weight of embroidered base fabric
with strips = 239.7g


Button = Balance

• GSM of base woven fabric = 119.3

Sealed remnant returned

Martina Devi
15/7/22

MARTINA DEVI
Chemical Assistant


15/07/2022
प्रमोद कुमार अग्रवाल
PRAMOD KUMAR AGARWAL
रासायन परीक्षक वर्ग II
CHEMICAL EXAMINER GR II
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Customs House Laboratory
Nhava Sheva नवा शेवा

Annexure - 'A'

Samples from 1 to 30 for DYCC report.

Sr. No.	Goods	Marks		
		Shipping Bill No.	Shipping Bill date	Item No.
1 ✓	BOYS T-SHIRT MADE OF BLENDED MATERIAL	1832470	01.06.2022	1
2	DUPPATTA MADE OF BLENDED MATERIAL	1832470	01.06.2022	2
3	FLANGE RUBBER	1832470	01.06.2022	3
4	GIRLS SHOES SYNTHETIC	1832470	01.06.2022	4
5	KIDS SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	5
6	KIDS T-SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	6
7	LADIES KURTI MADE OF BLENDED MATERIAL	1832470	01.06.2022	7
8	LADIES SHOES SYNTHETIC	1832470	01.06.2022	8
9	MENS CAPS MADE OF BLENDED MATERIAL	1832470	01.06.2022	9
10	MENS SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	10
11	MENS T-SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	14
12	SYNTHETIC LADIES PURSE	1832470	01.06.2022	16

Lab. No. 653 CIV
27/6/22

(15)

DOC NO: 1832470 01.06.2022

REPORT: -

The sample as received is in the form of ready made garment. CT-shirt, half sleeve, rubber printed and designs on front side and sleeves).

The base knitted yarn dyed fabric is wholly composed of cotton. The collar is composed of cotton together with small amounts of elastomeric yarns - lycra.

wt. Composition

wt. of sample = 150.0g

wt. of base fabric = 145.2g

wt. of collar = Balance

% Composition: -

% of cotton = 99.82 %

% of elastomeric yarn = balance

residue remnant - sample returned.

Signature
18.07.2022

MANIKANDAN P.
Chemical Assistant

Signature
05/08/2022

Signature

18.07.2022

सत्य कुमार गुप्ता
Satya Kumar Gupta
रासायन परीक्षक वर्ग II
Chemical Examiner GR II

जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Customs House Laboratory
Nhava Sheva / न्हावा शेवा

Annexure - 'A'

66

Samples from 1 to 30 for DYCC report.

Sr. No.	Goods	Marks		
		Shipping Bill No.	Shipping Bill date	Item No.
1	BOYS T-SHIRT MADE OF BLENDED MATERIAL	1832470	01.06.2022	1
2	DUPPATTA MADE OF BLENDED MATERIAL	1832470	01.06.2022	2
3	FLANGE RUBBER	1832470	01.06.2022	3
4	GIRLS SHOES SYNTHETIC	1832470	01.06.2022	4
5	KIDS SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	5
6	KIDS T-SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	6
7	LADIES KURTI MADE OF BLENDED MATERIAL	1832470	01.06.2022	7
8	LADIES SHOES SYNTHETIC	1832470	01.06.2022	8
9	MENS CAPS MADE OF BLENDED MATERIAL	1832470	01.06.2022	9
10	MENS SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	10
✓ 11	MENS T-SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	14
12	SYNTHETIC LADIES PURSE	1832470	01.06.2022	16

Lab. No. 663 CIU
27/6/22

SB NO. 1832470 SB dt 01.06.22

(62)

Report:

The sample as received is in the form of readymade garment (Half sleeve T-shirt). It is made of dyed knitted fabric having plastic buttons at front.

Dyed knitted base fabric is wholly composed of cotton yarns.

Net weight of sample = 171.8g

Weight of dyed knitted base fabric = 171g

Button = Balance

Sealed remnant returned.

Martina Devi

19.7.22

MARTINA DEVI
Chemical Assistant

19.07.2022
डॉ. रवि शंकर शर्मा
Dr. Ravi Shankar Sharma
रासायनिक नि. प्रक. प्रो. II
Chemical Examiner Gr II

15/08/2022

(69)

Annexure - 'A'

Samples from 1 to 30 for DYCC report.

Sr. No.	Goods	Marks		
		Shipping Bill No.	Shipping Bill date	Item No.
1	BOYS T-SHIRT MADE OF BLENDED MATERIAL	1832470	01.06.2022	1
2	DUPPATTA MADE OF BLENDED MATERIAL	1832470	01.06.2022	2
3	FLANGE RUBBER	1832470	01.06.2022	3
4	GIRLS SHOES SYNTHETIC	1832470	01.06.2022	4
5	KIDS SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	5
6	KIDS T-SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	6
7	LADIES KURTI MADE OF BLENDED MATERIAL	1832470	01.06.2022	7
8	LADIES SHOES SYNTHETIC	1832470	01.06.2022	8
9✓	MENS CAPS MADE OF BLENDED MATERIAL	1832470	01.06.2022	9
10	MENS SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	10
11	MENS T-SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	14
12	SYNTHETIC LADIES PURSE	1832470	01.06.2022	16

Lab. No. 661 CIV
27/6/22

(71)

S/R no - 1832420 / 01.06.22
item no - 3, Sr. no - 9

Report: The sample is in the form of an article (cap) having visor, metallic buttons, loops & plastic decorated piece.

It is composed of dyed knitted fabric of polyester filament yarn stitched with dyed woven fabric & strip of polyester filament yarn, non woven polypropylene fabric and foam. visor is made of black colored plastic sheet of polyethylene, plastic decorated pieces are made of polymeric material.

wt. of article = 33.4 gm

wt. of dyed polyester knitted fabric = 43.0 gm

wt. of dyed polyester woven fabric = 4.2 gm

wt. of black colored plastic visor = 24.2 gm

wt. of polymeric decorative piece ("75" digit) = 8.4 gm

wt. of non-woven fabric of polypropylene = 1.4 gm

wt. of foam = 0.6 gm

wt. of metallic buttons & loops = balance.

Subst. present returned

Basant Kumar
19/7/22

BASANT KUMAR
Chemical Assistant

Dr. Ravi Shankar Sharma
19.07.2022

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

Ravi
05/08/2022

Annexure - 'A'

72

Samples from 1 to 30 for DYCC report.

Sr. No.	Goods	Marks		
		Shipping Bill No.	Shipping Bill date	Item No.
1	BOYS T-SHIRT MADE OF BLENDED MATERIAL	1832470	01.06.2022	1
2	DUPPATTA MADE OF BLENDED MATERIAL	1832470	01.06.2022	2
3	FLANGE RUBBER	1832470	01.06.2022	3
4	GIRLS SHOES SYNTHETIC	1832470	01.06.2022	4
5	KIDS SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	5
6	KIDS T-SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	6
7	LADIES KURTI MADE OF BLENDED MATERIAL	1832470	01.06.2022	7
8	LADIES SHOES SYNTHETIC	1832470	01.06.2022	8
9	MENS CAPS MADE OF BLENDED MATERIAL	1832470	01.06.2022	9
10	MENS SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	10
11	MENS T-SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	14
12	SYNTHETIC LADIES PURSE	1832470	01.06.2022	16

Lab. No. 662C1U
27/6/22

(74)

S/B no. 1832480/01.6.22
Item no. 10, Dr. no. 10.

Report: The sample is in the form of ready made garment (full sleeve shirt) having plastic buttons. Base fabric is made of dyed & printed woven fabric composed of polyester filament yarn twisted with viscose rayon yarn. Non woven fabric of polypropylene & cotton woven fabric stitched at cuffs & collar, respectively.

Wt. of shirt = 262.50 gm

Wt. of base fabric = 251.2 gm (Polyester = 28.7%
Viscose = balance)

Wt. of non-woven fabric = 3.4 gm (polypropylene)

Wt. of cotton woven fabric = 4.9 gm.

Wt. of buttons = balance.

Subal remnant returned.

Basant Kumar
19/7/22
BASANT KUMAR
Chemical Assistant

Shr
19.07.2022
डॉ. रवि शंकर शर्मा
Dr. Ravi Shankar Sharma
रासायनिक परीक्षक ग्रेड II
Chemical Examiner Gr II

Ravi
05/08/2022

Annexure – ‘A’

75

Samples from 1 to 30 for DYCC report.

Sr. No.	Goods	Marks		
		Shipping Bill No.	Shipping Bill date	Item No.
1	BOYS T-SHIRT MADE OF BLENDED MATERIAL	1832470	01.06.2022	1
2 ✓	DUPPATTA MADE OF BLENDED MATERIAL	1832470	01.06.2022	2
3	FLANGE RUBBER	1832470	01.06.2022	3
4	GIRLS SHOES SYNTHETIC	1832470	01.06.2022	4
5	KIDS SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	5
6	KIDS T-SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	6
7	LADIES KURTI MADE OF BLENDED MATERIAL	1832470	01.06.2022	7
8	LADIES SHOES SYNTHETIC	1832470	01.06.2022	8
9	MENS CAPS MADE OF BLENDED MATERIAL	1832470	01.06.2022	9
10	MENS SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	10
11	MENS T-SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	14
12	SYNTHETIC LADIES PURSE	1832470	01.06.2022	16

Lab. No. 654 CIV.
27/6/22

(77)

Sr. No - 1, Koodsh Dupatta made of
Blended material

S.B. No - 1832470/01-06-2022

Item No - 2.

Test Report :- The Sample as received
is in the form of yarn dyed woven
ready made textile article (Dupatta)
decorated with silver shining plastic
beads on both end. Base woven
fabric is wholly composed of spun
yarns of Cotton.

Total wt. of Sample (Including Beads) = 123.5 g
Wt. of fabric (As Spec) = 47.29

Sealed Remnant Sample returned.

D. K. Solanki
20/7/2022
D. K. Solanki
Assistant Chemical Examiner

M. Maity 20/07/2022
Dr. MRITUNJOY MAITY
Chemical Examiner Gr.-II
JNCH Laboratory, Nhava Sheva

P. K.
05/08/2022

Annexure – 'A'

(78)

Samples from 1 to 30 for DYCC report.

Sr. No.	Goods	Marks		
		Shipping Bill No.	Shipping Bill date	Item No.
1	BOYS T-SHIRT MADE OF BLENDED MATERIAL	1832470	01.06.2022	1
2	DUPPATTA MADE OF BLENDED MATERIAL	1832470	01.06.2022	2
3	FLANGE RUBBER	1832470	01.06.2022	3
4	GIRLS SHOES SYNTHETIC	1832470	01.06.2022	4
5	KIDS SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	5
6	KIDS T-SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	6
7	LADIES KURTI MADE OF BLENDED MATERIAL	1832470	01.06.2022	7
8	LADIES SHOES SYNTHETIC	1832470	01.06.2022	8
9	MENS CAPS MADE OF BLENDED MATERIAL	1832470	01.06.2022	9
10	MENS SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	10
11	MENS T-SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	14
12	SYNTHETIC LADIES PURSE	1832470	01.06.2022	16

Lab No. 656 CIU
27/6/22

(80)

Sr. No-4 Goods:- Girls Shoes Synthetic

S.B. No-1832470 Date:- 01-06-2022

Item No- (4)

Test Report:- The Sample as received is in the form of an article (A pair of shoes with lace). It consists of soles (four layers) and upper main body.

Wt. of a pair of shoes = 575.8 g

Wt. of one shoe = 288.9 g

% Composition of sample as a whole.

Polyvinyl chloride (PVC) = 61.8 %

Polyurethane = 16.6 %

Polyethylene = 9.5 %

Polyester = 6.4 %

Polypropylene = Balance

Sealed Remnant sample returned

Allojarkh

21/7/2022

D. K. Solanki
Assistant Chemical Examiner

Rat
05/08/2022

(8)

21.07.2022

सत्य कुमार गुप्ता
Satya Kumar Gupta
रासायन परीक्षक वर्ग II
Chemical Examiner GR II
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Customs House Laboratory
Nhava Sheva / न्हावा शेवा

(81)

Annexure - 'A'

Samples from 1 to 30 for DYCC report.

Sr. No.	Goods	Marks		
		Shipping Bill No.	Shipping Bill date	Item No.
1	BOYS T-SHIRT MADE OF BLENDED MATERIAL	1832470	01.06.2022	1
2	DUPPATTA MADE OF BLENDED MATERIAL	1832470	01.06.2022	2
3	FLANGE RUBBER	1832470	01.06.2022	3
4	GIRLS SHOES SYNTHETIC	1832470	01.06.2022	4
5	KIDS SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	5
6	KIDS T-SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	6
7	LADIES KURTI MADE OF BLENDED MATERIAL	1832470	01.06.2022	7
8 ✓	LADIES SHOES SYNTHETIC	1832470	01.06.2022	8
9	MENS CAPS MADE OF BLENDED MATERIAL	1832470	01.06.2022	9
10	MENS SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	10
11	MENS T-SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	14
12	SYNTHETIC LADIES PURSE	1832470	01.06.2022	16

Lab. NO. 660 CIU
27/6/22

(83)

S/B NO: 1832470 dt 01.6.22

Sr. NO. 8, Item NO. 8.

Report: The Sample is in the form of black coloured ladies footwear (one pair) decorated with plastic beads on upper sideth position. Bottom portion of sole is made of PVC & additionally, insole is made of polyester woven fabric pasted on upper side with black acrylic based polymeric material & backed with polyethylene foam and paper sheet. Upper portion is made of acrylic based polymeric material pasted on upper side with plastic beads pasted polyethylene sheet and pasted on inner side with polyester woven fabric and again backed with polyester fabric.

It has the following composition.

Wt. of one piece footwear = 170.4 gms.

Wt. of PVC sole = 119.7 gm (70.25%)


Wt. of polyethylene sheet = 19.5 gm (11.44%)
along with plastic beads


Wt. of polyester fabric pasted = 16.3 gm (9.56%)
with acrylic based polymeric material


Wt. of polyester fabric = 3.1 gm (1.82%)

Foam & paper = Balance.

Scaled receipt returned.


Saurabh Kumar
Assistant Chemical Examiner
JNCH Laboratory


05/08/2022


21/07/2022

Dr. Ravishanker Sharma
रासायनिक परीक्षक ग्रेड II
Chemical Examiner Gr II

(84)

Annexure - 'A'

Samples from 1 to 30 for DYCC report.

Sr. No.	Goods	Marks		
		Shipping Bill No.	Shipping Bill date	Item No.
1	BOYS T-SHIRT MADE OF BLENDED MATERIAL	1832470	01.06.2022	1
2	DUPPATTA MADE OF BLENDED MATERIAL	1832470	01.06.2022	2
3	FLANGE RUBBER	1832470	01.06.2022	3
4	GIRLS SHOES SYNTHETIC	1832470	01.06.2022	4
5	KIDS SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	5
6	KIDS T-SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	6
7	LADIES KURTI MADE OF BLENDED MATERIAL	1832470	01.06.2022	7
8	LADIES SHOES SYNTHETIC	1832470	01.06.2022	8
9	MENS CAPS MADE OF BLENDED MATERIAL	1832470	01.06.2022	9
10	MENS SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	10
11	MENS T-SHIRTS MADE OF BLENDED MATERIAL	1832470	01.06.2022	14
12	SYNTHETIC LADIES PURSE	1832470	01.06.2022	16

Lab. NO - 664 CIV
27/6/22

(86)

S/B NO:- 1832470 dt:- 1/06/2022 (Item NO. 16)

Report:- The sample as received is in the form of an article -
fanny ladies purse.

Total wt. of purse = 796.0 g

% Constituents (by wt.) of the purse is as follows:-

% of deep reddish glossy sheet made of polyurethane = 13.43

% of polyethylene foamy sheets = 18.00

% of reddish sparkly sheet on the front made of PVC coated with
polyester = 6.13

% of dyed knitted fabric made of polyester (sandwiched between
reddish glossy polyurethane sheet and polyethylene foamy sheet) = 6.48

% of faceted glass beads = 5.96

% of metallic parts mainly composed of iron coated with zinc and
copper based coating material = 41.53

% of dyed and printed woven fabric made of polyester filament
yarns (inner compartments of purse) = 4.97

% of paper board made of mechanical pulp stitched on inner
side of bottom = 2.76

% of zippers (03 Nos). = Balance.

Sealed remnant returned.

Preeti

22/07/2022

MS. PREETI BATHAM
Chemical Assistant

22/07/2022

सत्य कुमार गुप्ता
Satya Kumar Gupta

रासायन परीक्षक वर्ग II
Chemical Examiner GR II

जवाहर लाल नेहरू सीमा शुल्क भवन प्रयोगशाला
Jawahar Lal Nehru Customs House Laboratory
Nava Sheva / नवा शेवा

22/07/2022

Annexure - 'A'

(38)

Samples from 1 to 30 for DYCC report.

Sr. No.	Goods	Marks		
		Shipping Bill No.	Shipping Bill date	Item No.
1	BOYS PANT OF BLEND	1846936	02.06.2022	1
2	MENS SHIRT OF BLEND	1846936	02.06.2022	3
3	MENS T-SHIRT OF BLEND	1846936	02.06.2022	4

Lab. No. 650CIV
23/6/22

(39)

S/B. No = 1846936 Dt 02.06.2022, Item no-4.

Report, - The sample as received is in the form of a readymade garment (T-shirt). It is composed of dyed yarns Knitted fabric fitted with plastic button on front side. Knitted fabric is made of dyed polyester filament yarns together with dyed blended spun yarns of polyester and cotton.

Net wt. of the sample = 343.2 gm.

Weight of dyed Knitted fabric = ~~342.2 gm.~~
Plastic button = Balance = 342.2 gm.

% Composition in the fabric:-

Polyester = 66.9% by wt.

Cotton = Balance.

Sealed remnant sample returned.

06.07.2022

Rajesh Kumar Verma
Assistant Chemical Examiner

C.E. II

06/07/2022
प्रमोद कुमार अग्रवाल
PRAMOD KUMAR AGARWAL
रासायन परीक्षक वर्ग II
CHEMICAL EXAMINER GR II
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Customs House Laboratory
Nhava Sheva न्हावा शेवा

05/08/2022

Annexure - 'A'

41

Samples from 1 to 30 for DYCC report.

Sr. No.	Goods	Marks		
		Shipping Bill No.	Shipping Bill date	Item No.
1	BOYS PANT OF BLEND	1846936	02.06.2022	1
2	MENS SHIRT OF BLEND	1846936	02.06.2022	3
3	MENS T-SHIRT OF BLEND	1846936	02.06.2022	4

Lab. No. 652 CIU
23/6/22

(12)

DOC NO: 1846936 02.06.2022

REPORT: -

The sample as received is in the form of ready made garment -
pant with belt.

PANT: -

The pant is fitted with plastic button, zip fastener and is having pockets. The yarn dyed base woven fabric is composed of spun yarn of cotton on one side and polyester filament yarns wrapped with elastomeric yarn - spandex on other side. Base fabric of pocket is wholly composed of polyester filament yarns.

wt. composition

Total wt. of the sample = 397.7g

wt. of pant (base fabric) = 348.1g

wt. of belt (strips + buckles) = 22.2g + 5.4g = 27.6g

wt. of pockets = 18.0g

wt. of zip and button = Balance.

% Composition of base fabric (pant)

% of cotton = 67.17%

% of polyester = 31.80%

% of spandex = Balance.

Belt: -

Belt consist of metallic magnetic buckles and strips composed of polymeric compounds.

scaled remnant sample retained.

P. Manikandan
06.07.2022

MANIKANDAN P.
Chemical Assistant

Satya Kumar Gupta
06.07.2022

Satya Kumar Gupta
Chemical Examiner GR II

P. Manikandan
06.07.2022

Annexure - 'A'

(48)

Samples from 1 to 30 for DYCC report.

Sr. No.	Goods	Marks		
		Shipping Bill No.	Shipping Bill date	Item No.
1	BOYS PANT OF BLEND	1846936	02.06.2022	1
2	MENS SHIRT OF BLEND	1846936	02.06.2022	3
3	MENS T-SHIRT OF BLEND	1846936	02.06.2022	4

Lab. No. 651C1U
23/6/22

S/B No. = 1846936 dt 02.06.22

(46)

Report = The sample as received is in the form of readyment garments - strip designed printed full sleeves men's shirt having pocket and fitted with plastic buttons.

Total wt. of sample = 240.0 gm

The yarn dyed base woven fabric is composed of Blackish polyester filament yarns twisted over greyish spun yarn of viscose on one side and blackish polyester filament yarn twisted over greyish spun yarn of viscose and blackish polyester filament yarn twisted over greyish spun yarn of viscose on other side.

∴ Composition of base woven fabric :-

Viscose spun yarn = 68.9 %

polyester filament yarn = Balance

G.S.M. of base woven fabric = 168.3
(as such)

wt. of base woven fabric = 228.3 gm

wt. of plastic buttons = Balance

It is other than knitted / non-knitted / non-woven / crocheted.

sealed & returned.

R. Sharma
13.07.2022
Dr. Raineesh Kumar Sharma
Chemical Assistant

13.07.2022
सत्य कुमार गुप्ता
Satya Kumar Gupta
रासायन परीक्षक वर्ग II
Chemical Examiner GR II
गोपाल लाल मेहता रासायनिक प्रयोगशाला
Gopal Mohan Chandra's House Laboratory

13.07.2022

(76)

Market Survey report in respect of goods attempted to be exported vide Shipping Bill No 1846936 dated 02.06.2022 by M/s Mats Creation (IEC No: EGKPS0689M)

As directed, I, Tarun Jindal, IO/CIU and Shri Himanshu Chouhan, IO/SIIB(Export) along with Shri Pramod Kumar Jha, G Card Holder, M/s. Perfecto Logistics and representative of M/s. Mats Creation (IEC No: EGKPS0689M) carried out a market survey on 27.07.2022 in respect of goods attempted to be exported vide abovementioned Shipping Bill on the basis of representative samples which were drawn during examination of subject consignment by officers of CIU/JNCH, for the purpose of ascertaining the market price of the goods covered under subject Shipping Bill. Market survey was conducted in the area of Chakla Street, Mumbai - 400003 for fair and appropriate wholesale price of the goods.

The shop-keepers with whom the enquiries were made were ready to quote the wholesale prices of the samples shown to them verbally. Visiting cards of the shops are attached herewith. The wholesale price of the subject goods as per market survey is as follows:

Sr. No.	SB No.	Item No.	Description	Wholesale price/unit at Zam Zam Garments, Shop No. 2, Ground Floor, Sheriff Devji Street, Mumbai - 400003	Wholesale price/unit at Universal Garments, Shop No. 83, Sheriff Devji Street, Mumbai - 400003	Wholesale price/unit at KGN Collection, 21/B, Dhobi Street, Mumbai - 400003	Average wholesale price of the item
1	1846936 dated 02.06.2022	1	Boys Pant Made of Blended Material	160	140	150	150.00
2	1846936 dated 02.06.2022	2	Mens Cap Made of Blended Material	30	40	35	35.00
3	1846936 dated 02.06.2022	3	Mens Shirt Made of Blended Material	190	210	200	200.00
4	1846936 dated 02.06.2022	4	Mens T-Shirt Made of Blended Material	160	140	150	150.00
5	1846936 dated 02.06.2022	5	Mens Trouser Made of Blended Material	225	210	220	218.33

Tarun Jindal
27.07.22
Shri Tarun Jindal
IO/CIU/JNCH

Himanshu Chouhan
27.07.22
Shri Himanshu Chouhan
IO/SIIB(Export)/JNCH

I was present during above market survey

Pramod Kumar Jha
27/07/2022

Shri Pramod Kumar Jha, G Card Holder, M/s. Perfecto Logistics and representative of M/s. Mats Creation (IEC No: EGKPS0689M)

Market Survey report in respect of goods attempted to be exported vide Shipping Bill No 1823470 dated 01.06.2022 by M/s Mats Creation (IEC No: EGKPS0689M)

As directed, I, Tarun Jindal, IO/CIU and Shri Himanshu Chouhan, IO/SIIB(Export) along with Shri Sanjay Sawant, G Card Holder, M/s. SK Acharya and representative of M/s. Mats Creation (IEC No: EGKPS0689M) carried out a market survey on 27.07.2022 in respect of goods attempted to be exported vide above mentioned Shipping Bill on the basis of representative samples which were drawn during examination of subject consignment by officers of CIU/JNCH, for the purpose of ascertaining the market price of the goods covered under subject Shipping Bill. Market survey was conducted in the area of Chakla Street, Mumbai - 400003 for fair and appropriate wholesale price of the goods.

The shop-keepers with whom the enquiries were made were ready to quote the wholesale prices of the samples shown to them verbally. Visiting cards of the shops are attached herewith. The wholesale price of the subject goods as per market survey is as follows:

Sr. No.	SB No.	Item No.	Description	Wholesale price/unit at Zam Zam Garments, Shop No. 2, Ground Floor, Sheriff Devji Street, Mumbai - 400003	Wholesale price/unit at Universal Garments, Shop No. 83, Sheriff Devji Street, Mumbai - 400003	Wholesale price/unit at KGN Collection, 21/B, Dhobi Street, Mumbai - 400003	Average wholesale price of the item
1	1823470 dated 01.06.2022	1	BOYS T-SHIRT MADE OF BLENDED MATERIAL	155.00	150.00	140	148.33
2	1823470 dated 01.06.2022	2	DUPPATTA MADE OF BLENDED MATERIAL	70.00	65.00	60.00	65.00
3	1823470 dated 01.06.2022	3	FLANGE RUBBER	1.20	1.00	1.10	1.10
4	1823470 dated 01.06.2022	4	GIRLS SHOES SYNTHETIC	75.00	65.00	70.00	70.00
5	1823470 dated 01.06.2022	5	KIDS SHIRTS MADE OF BLENDED MATERIAL	130.00	140.00	135.00	135.00
6	1823470 dated 01.06.2022	6	KIDS T-SHIRTS MADE OF BLENDED MATERIAL	150.00	170.00	160.00	160.00

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7	1823470 dated 01.06.2022	7	LADIES KURTI MADE OF BLENDED MATERIAL	115.00	120.00	110.00	115.00
8	1823470 dated 01.06.2022	8	LADIES SHOES SYNTHETIC	90.00	80.00	85.00	85.00
9	1823470 dated 01.06.2022	9	MENS CAPS MADE OF BLENDED MATERIAL	17.00	20.00	18.00	18.33
10	1823470 dated 01.06.2022	10	MENS SHIRTS MADE OF BLENDED MATERIAL	210.00	190.00	200.00	200.00
11	1823470 dated 01.06.2022	11	MENS SOCKS MADE OF BLENDED MATERIAL	7.00	6.50	6.00	6.50
12	1823470 dated 01.06.2022	12	MENS SYNTHETIC CHAPPAL	70.00	65.00	60.00	65.00
13	1823470 dated 01.06.2022	13	MENS SYNTHETIC SHOES	65.00	75.00	70.00	70.00
14	1823470 dated 01.06.2022	14	MENS T-SHIRTS MADE OF BLENDED MATERIAL	140.00	120.00	130.00	130.00
15	1823470 dated 01.06.2022	15	POLYESTER KIDS 2PCS SUIT	180.00	175.00	170.00	175.00
16	1823470 dated 01.06.2022	16	SYNTHETIC LADIES PURSE	35.00	40.00	45.00	40.00

Shri
27/07/22

Shri Tarun Jindal
IO/CIU/JNCH

Himanshu
27/07/22

Shri Himanshu Chouhan
IO/SIIB(Export)/JNCH

I was present during above market survey

Sanjay
27/07/2022

Shri Sanjay Sawant, G Card Holder, M/s. SK Acharya and representative of M/s. Mats Creation (IEC No: EGKPS0689M)

MATS CRATION

GROUND FLOOR, 970, LOFT-1, AKBAR SULEMAN COMPOUND, HUTMENTS, SHAIKH, MIRSEE ROAD, ANTOP HILL,
WADALA,
MUMBAI- 400037
GSTIN: 27EGKPS0689M1ZF

DATE : 14.07.2022

To,
The AC/DC Comm. Of Customs,
CIU Department,
JNPT.

Respected Sir,

SUBJECT :- Request to allow Export Provisionally at goods covered under
Shipping Bill No. 1846936 Dated : 02. 06.2022.

With reference to the above mentioned subject it is submitted to your good self that the goods covered under Shipping Bills mentioned above was kept on hold by your office.

The Examination of goods covered under said Shipping Bills was conducted and the sample were forwarded to DYCC for testing.

In this regard we also submitted a request letter Dated:- 28.06.2022. To AC/ DC, CIU to release the goods on provisional basis (copy of the same attached herewith).

As it as already been more than one month and we are facing financial difficulties due to detention and damurage. Further it is also submitted that we are not able to deliver the goods to over overseas buyer on time our buyer will cancel the order if we will not shipped the goods at the earliest.

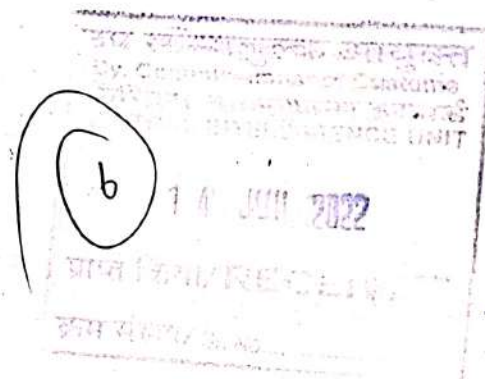
In view of the above it is requested to allow the goods provisional Export of the goods at the earliest

Thanking you

Yours Truly.

For MATS CREATION

Shemir
Authorised Signatory



15/07
40/120

Chuk

90

MATS CRATION

GROUND FLOOR, 970, LOFT-1, AKBAR SULEMAN COMPOUND, HUTMENTS, SHAIKH, MIRSEE ROAD, ANTOP HILL,
WADALA,
MUMBAI- 400037
GSTIN: 27EGKPS0689M1ZF

DATE : 14.07.2022

To,
The AC/DC Comm. Of Customs,
CIU Department,
JNPT.



14/07
14/07
14/07

Respected Sir,

SUBJECT :- Request to allow Export Provisionally at goods covered under
Shipping Bill No. 1832470 Dated : 01. 06.2022.

With reference to the above mentioned subject it is submitted to your good self that the goods covered under Shipping Bills mentioned above was kept on hold by your office.

The Examination of goods covered under said Shipping Bills was conducted and the sample were forwarded to DYCC for testing.

In this regard we also submitted a request letter Dated:- 28.06.2022. To AC/ DC, CIU to release the goods on provisional basis (copy of the same attached herewith).

As it as already been more than one month and we are facing financial difficulties due to detention and damurage. Further it is also submitted that we are not able to deliver the goods to over seas buyer on time our buyer will cancel the order if we will not shipped the goods at the earliest.

In view of the above it is requested to allow the goods provisional Export of the goods at the earliest

Thanking you

Yours Truly.

For MATS CREATION

Shawin
Authorised Signatory

check



OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL),
MUMBAI ZONE -II, CENTRAL INTELLIGENCE UNIT,
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
DIST- RAIGAD, MAHARASHTRA - 400 707.
Tel. Nos. 27241055, 27244739, Fax: 27241828
E-mail id- Supdtadm-ciu-jnch@gov.in

F. No. SG/MISC-126/2022-23 CIU/JNCH

Date: 03.08.2022

To,
The Joint Commissioner of Customs (CEAC),
Export Commissionerate, NS-II
JNCH, Nhava Sheva

Sir,

Sub: Provisional release of goods covered under Shipping Bill No. 1832470 dated 01.06.2022, intended to be exported by M/s. Mats Creation (IEC No: EGKPS0689M)- reg.

This office has taken up investigations into the export of goods intended to be exported vide subject Shipping Bill (**Enclosed**). The details of the goods declared, are as;

Sr. No.	Shipping Bills No	Description of Goods	Declared FOB value (In Rs)	Quantity (KGS)
1	1832470 dated 01.06.2022	Readymade Garments	6024424	6444.82

2. The subject goods were kept on hold by CIU and the concerned DC/Docks were informed accordingly vide letter dated 06.06.2022. The goods were examined by CIU officers vide panchanama dated 20.06.2022.

3. Quantity of the goods was found as declared. Representative sealed samples of said Shipping Bills were forwarded to DYCC Lab, JNCH for testing of nature and composition of subject goods. Copy of DYCC reports is enclosed for reference.

4. The DYCC, JNCH vide their reply letter has forwarded the composition of the goods attempted to be exported: The details are as follows:

Sr. No.	SB No.	SB Date	Item no.	Item Description	Test Report Remark
1	1832470	01.06.2022	1	BOYS T-SHIRT MADE OF BLENDED MATERIAL	Wholly composed of Cotton Yarn
2	1832470	01.06.2022	2	DUPPATTAS MADE OF BLENDED MATERIAL	Wholly composed of Cotton
3	1832470	01.06.2022	3	FLANGE RUBBER	Composed of PVC
4	1832470	01.06.2022	4	GIRLS SHOES SYNTHETIC	PVC: 61.8% Polyurethane: 16.6% Polyethylene: 9.5% Polypropylene: Balance
5	1832470	01.06.2022	5	KIDS SHIRTS MADE OF BLENDED MATERIAL	Viscose: 61.8% Nylon: 33.3% Lycra: Balance
6	1832470	01.06.2022	6	KIDS T-SHIRTS MADE OF BLENDED MATERIAL	Made of Cotton and elastomeric yarn
7	1832470	01.06.2022	7	LADIES KURTI MADE OF BLENDED MATERIAL	Wholly composed of Viscose Spun Yarn
8	1832470	01.06.2022	8	LADIES SHOES SYNTHETIC	Made of PVC and additives

9	1832470	01.06.2022	9	MENS CAPS MADE OF BLENDED MATERIAL	Composed of Dyed Knitted Fabric of Polyester
10	1832470	01.06.2022	10	MENS SHIRTS MADE OF BLENDED MATERIAL	Polyester: 28.7% Viscose: Balance
11	1832470	01.06.2022	14	MENS T-SHIRTS MADE OF BLENDED MATERIAL	Wholly composed of Cotton Yarn
12	1832470	01.06.2022	16	SYNTHETIC LADIES PURSE	Polyurethane: 13.43% Polyethylene: 18% PVC coated with Polyester: 6.13% Metallic parts composed of iron coated with zinc and copper based coating material: 41.53%

Thus, it is observed that the goods are found as mis-declared w.r.t. composition of goods as declared in the said Shipping Bill. Goods at Item No: 1, 2, 3, 6 & 14 are found to be mis-declared w.r.t. its composition and thus, the classification of the goods appears to have changed and also drawback of the resultant CTH appears to decrease as well. Further, goods at Item No: 5, 7, 9 & 10 are also found to be mis-declared w.r.t. its composition and thus, the classification of the subject goods appears to have changed as well but in the said case, the applicable drawback of the resultant CTH appears to increase.

5. Further, a team of officers of CIU and SIIB(X) conducted a market enquiry dated 27.07.2022 (**Enclosed**), for the purpose of ascertaining the market price of the goods covered under subject Shipping Bill. Market survey was done in the area of Chakla Street, Mumbai for fair and appropriate wholesale price of the goods. The comparative chart of declared FOB and FOB calculated as per market survey for the said shipping bill is as follows:

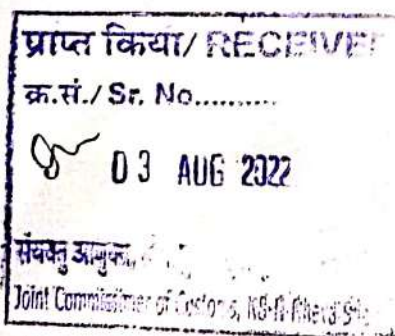
Sr No	Shipping Bill	Declared FOB value (In Rs)	FOB calculated as per Market Survey (In Rs)
1	1832470 dated 01.06.2022	6024424	5793129

6. Thus, it was observed that the declared FOB value of the goods attempted to be exported was at par with FOB calculated taking in account 30% miscellaneous expenses after market survey. Further, it was observed that the goods at Item No: 1, 2, 3, 6 & 14 of Shipping Bill No: 1832470 dated 01.06.2022 attempted to exported were mis-declared.

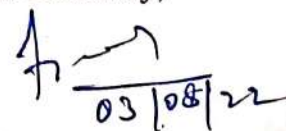
7. Meanwhile, the Exporter, vide letter dt 28.06.2022 (**Enclosed**), has requested to allow clearance of the goods provisionally under section 110A of Customs Act, 1962.

8. In this regard, it is hereby informed that this office has no objection to the provisional release of the said goods intended to be exported vide Shipping Bill No. 1832470 dated 01.06.2022, under section 110(A) of the Customs Act, on taking a bond from Exporter in the proper form with such security and conditions as the adjudicating authority may require.

8. This issues with the approval of Commissioner of Customs (General), Nhava Sheva, JNCH.



Yours faithfully,


03/08/22

(Amit Kumar Singh)
Deputy Commissioner of Customs
CIU, JNCH

Encl : As Above.



OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL),
MUMBAI ZONE -II, CENTRAL INTELLIGENCE UNIT,
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
DIST- RAIGAD, MAHARASHTRA - 400 707.
Tel. Nos. 27241055, 27244739, Fax: 27241828
E-mail id- Supdtadmn-ciujnch@gov.in

F. No. SG/MISC-109/2020-21 CIU/JNCH

Date: 03.08.2022

To,
The Joint Commissioner of Customs (CEAC),
Export Commissionerate, NS-II
JNCH, Nhava Sheva

01C

Sir,

Sub: Provisional release of goods covered under Shipping Bill No. 1846936 dated 02.06.2022, intended to be exported by M/s. Mats Creation (IEC No: EGKPS0689M)- reg.

This office has taken up investigations into the export of goods intended to be exported vide subject Shipping Bill (**Enclosed**). The details of the goods declared, are as;

Sr. No.	Shipping Bills No	Description of Goods	Declared FOB value (In Rs)	Quantity (KGS)
1	1846936 dated 02.06.2022	Readymade Garments	5172662	4356.30

2. The subject goods were kept on hold by CIU and the concerned DC/Docks were informed accordingly vide letter dated 06.06.2022. The goods were examined by CIU officers vide panchanama dated 20.06.2022.

3. Quantity of the goods was found as declared. Representative sealed samples of said Shipping Bills were forwarded to DYCC Lab, JNCH for testing of nature and composition of subject goods. Copy of DYCC reports is enclosed for reference.

4. The DYCC, JNCH vide their reply letter has forwarded the composition of the goods attempted to be exported: The details are as follows:

Sr. No.	SB No.	SB Date	Item no.	Item Description	Test Report Remark
1	1846936	02.06.2022	1	BOYS PANT OF BLEND	Cotton: 67.17% Polyester: 31.80% Spandex: Balance
2	1846936	02.06.2022	3	MENS SHIRT OF BLEND	Polyester: 66.9% Cotton: Balance
3	1846936	02.06.2022	4	MENS T-SHIRT OF BLEND	Viscose Spun Yarn: 68.9% Polyester Filament Yarn: Balance

Thus, it is observed that the goods at Sr. No. 1 & 2 are found as declared i.e. composed of Blend material. Further, goods at Sr. No. 3 are found to be mis-declared w.r.t. its composition and thus, the classification of the subject goods appears to have changed but in the said case, the applicable drawback of the resultant CTH appears to increase.

5. Further, a team of officers of CIU and SIIB(X) conducted a market enquiry dated 27.07.2022 (**Enclosed**), for the purpose of ascertaining the market price of the goods covered under subject Shipping Bill. Market survey was done in the area of Chakla Street, Mumbai for fair and appropriate wholesale price of the goods. The comparative

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chart of declared FOB and FOB calculated as per market survey for the said shipping bill is as follows:

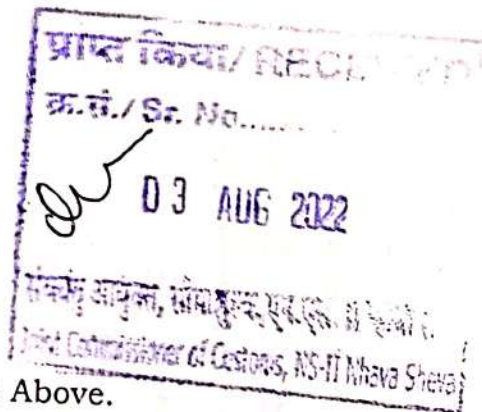
Sr No	Shipping Bill	Declared FOB value (In Rs)	FOB calculated as per Market Survey (In Rs)
1	1846936 dated 02.06.2022	5172662	5054764

6. Thus, it was observed that the declared FOB value of the goods attempted to be exported was at par with FOB calculated taking in account 30% miscellaneous expenses after market survey. Further, it was observed that the goods attempted to be exported vide the said Shipping Bill were as per declaration.


7. Meanwhile, the Exporter, vide letter dated 28.06.2022 (**Enclosed**), has requested to allow clearance of the goods provisionally under section 110A of Customs Act, 1962.

8. In this regard, it is hereby informed that this office has no objection to the provisional release of the said goods intended to be exported vide Shipping Bill No. 1846936 dated 02.06.2022, under section 110(A) of the Customs Act, on taking a bond from Exporter in the proper form with such security and conditions as the adjudicating authority may require.

8. This issues with the approval of Commissioner of Customs (General), Nhava Sheva, JNCH.



Yours faithfully,


03/08/22

(Amit Kumar Singh)
Deputy Commissioner of Customs
CIU, JNCH

Encl : As Above.


(122)

Statement of Mr. Ravi Kumar Jaiswal, authorized person of M/s. Mats Creation, residing at C-79, 2nd Floor, Room No.4, Panchratn CHS, Sector-6, Kalamboli, Kalamboli Node, Raigad, Maharashtra-410218, aged 34 years, recorded under Section 108 of the Customs Act, 1962 at Central Intelligence Unit, Jawaharlal Nehru Custom House, Nhava Sheva, Tal Uran, Dist: Raigad recorded on 04.08.2022.

I am in receipt of Customs Summons having DIN No. 20220878NU000000ADCO issued under Section 108 of the Customs Act, 1962 by Aakash Kumar, SIO, Central Intelligence Unit, Jawaharlal Nehru Custom House, under his dated signature and office seal. I present today i.e. on 05.08.2022 to give my statement under Section 108 of the Customs Act, 1962 in connection with the investigation into exports made vide 02 Shipping Bills No. 1832470 dated 01.06.2022 and 1846936 dated 02.06.2022 by M/s. Mats Creation (IEC-EGKPS0689M)

I have been explained the provisions of Section 108 of the Customs Act, 1962 and I have understood the same. I am informed that giving of false evidence in these proceedings is an offence punishable under Section 193 of the Indian Penal Code, 1860. I am also told that my statement can be used against me or any other person in any judicial and/or quasi-judicial proceedings. Having understood the above, I am giving my true and correct statement under Section 108 of the Customs Act, 1962 as under.

My name is Mr. Ravi Kumar Jaiswal, aged 36 years. I am residing at C-79, 2nd Floor, Room No.4, Panchratn CHS, Sector-6, Kalamboli, Kalamboli Node, Raigad, Maharashtra-410218, with my wife 26 years, two daughters aged 04 years and 04 months and mother (Ms. Sunita Devi-age 58 years). My mobile number is 7577994882. I am holding Aadhar Card No. 206224918169. I am hereby submitting photocopy of my Aadhaar Card duly signed by me as token of my identification proof. I have put my dated signature on the above photocopy as a token of having submitted the same today. I have studied upto 10th class from Mumbai. I am having saving bank account no. 1346507031 in Kotak Mahindra, Kalamboli Branch. I can read, write and understand Hindi & English.


05/08/2022

(12)

On being asked I voluntarily state as follows:-

Q.1 Do you confirm that you are an employee of M/s. Mats Creation (IEC-EGKPS0689M)?

A.1 Yes, I have been working with M/s. Mats Creation (IEC-EGKPS0689M) for the last two year.

Q.2 What is your role in M/s. Mats Creation (IEC-EGKPS0689M)?

A.2 I have been looking after inspection of the purchased goods, packing & repacking and transportation of goods etc. of M/s. Mats Creation (IEC-EGKPS0689M) for the last two years.

Q.3 What is your designation in the firm M/s. Mats Creation (IEC-EGKPS0689M)?

A.3 I work as a manager in M/s. Mats Creation (IEC-EGKPS0689M).

Q.4 How many Employees are there in the firm M/s. Mats Creation (IEC-EGKPS0689M)?

A.4 There are 3 employees working in the firm M/s. Mats Creation (IEC-EGKPS0689M).

Q.5 How much salary or remuneration you receive from M/s. Mats Creation (IEC-EGKPS0689M)?

A.5 I receive Rs. 30,000/- as my salary and I receive my salary in cash.

Q6. Is your Firm/Company registered with VAT and GST Authorities?

A6: Yes, GSTIN for M/s. Mats Creation (IEC-EGKPS0689M) is 27CFNV4124G1Z4.

Q.7 Who places order for procurement of goods to be exported from local market?

A.7 I place order for procurement of goods from local market for further export.

Q.8 Now you are being shown copy of 02 Shipping Bills No. 1832470 dated 01.06.2022 and 1846936 dated 02.06.2022 filed by custom broker M/s. S.K. Acharya and M/s. Perfecto Logistics on behalf of M/s. Mats Creation (IEC-EGKPS0689M). Do you agree that goods covered under

For
05/08/2022

these above mentioned 02 Shipping Bills were attempted to be exported by M/s. Mats Creation (IEC-EGKPS0689M)?

A.8 Yes, I agree that the goods covered under these 02 Shipping Bills No. 1832470 dated 01.06.2022 and 1846936 dated 02.06.2022 were attempted to be exported by M/s. Mats Creation (IEC-EGKPS0689M). I have put my dated signature on the copies of above mentioned Shipping Bills for having seen the same.

Q.9 Now you are being shown the panchanamas dated 20.06.2022 and all test reports w.r.t 02 Shipping Bills No. 1832470 dated 01.06.2022 and 1846936 dated 02.06.2022 received from DYCC. What do you have to say about this?

A.9 I have seen the panchanamas dated 20.06.2022 and all test reports dated w.r.t 02 Shipping Bills No. 1832470 dated 01.06.2022 and 1846936 dated 02.06.2022 received from DYCC and put my dated signature as a token of seen the same. I do agree with the test reports.

Q.10 The items mentioned at Sr. no. 1,2,3,6 & 14 covered under S/B no. 1832470 dated 01.06.2022 found to have mis-declared w.r.t. its composition and thus, the classification of the goods appears to have changed and resultant drawback appears to decrease. What you have to say about this?

A.10 Sir, I cannot say anything about this as the goods were procured from the local market in lot. I was not aware about the same.

Q.11 Who placed order to the local supplier in your firm?

A.11 My boss, Mr. Matin Ayub Shaikh, places the order in the local market for goods to be exported.


Q.12: How did you come into contact with the local suppliers?

A.12: We met with the local suppliers based in Mumbai through one of our friends.

Q.13 How much payment has been made to various suppliers from which you had procured the goods from?

A.13 The goods are procured on credit of 90 days, therefore, nothing has been paid to the local supplier till date.

Q.14 Whether the goods were received under E-way bill?


05/06/2022

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A.14 No, the consignment was purchased by us from the local market in Panvel market and I am submitting the invoice copy as well. Therefore, e-way bills not generated by my firm. The goods were transported directly to CFS.

Q.15 Who contacts with 'Foreign Buyer' for getting orders?

A.15 My boss Mr. Matin Ayub Shaikh contacts with foreign buyers for getting orders.

Q.16 Who were the overseas buyers in the subject consignments and have you received purchase orders with overseas buyers?

A.16 We got the order through Mr. Imtiaz Khan having mobile no. +971564355974 who is a local trader in Dubai and then we contacted the buyer telephonically and confirmed the order. We do not have a purchase order for the goods as the order was placed over telephonic conversation through broker.

Q.17 Have your firm received any payment from your overseas buyers?

A.17 We have not received any payment from overseas buyer yet, as the terms of payment were payment after delivery of goods. Due to the delay in the consignment, my overseas buyer had cancelled the order. In view of the same, we have requested the department for the Back to Town as the order cancelled.

Q.18 How many previous exports have you made on the IEC of M/s. Mats Creation (IEC-EGKPS0689M)?

A.18 Best of my knowledge we have done around 18-20 shipment of the company M/s. Mats Creation (IEC-EGKPS0689M).

Q.19 How and what documents were sent to Customs Broker for filling shipping bills, and through which mode?

A.19 I handed over Export invoice/Packing list to Customs brokers M/s. S.K. Acharya and M/s. Perfecto Logistics office by hand.

Q.20 Why did you engage two Custom Brokers for 02 Shipping Bills No. 1832470 dated 01.06.2022 and 1846936 dated 02.06.2022?

A.20 We opted for two different Custom brokers as we got better deal regarding freight and agency charges.

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Q.20 Have GST been paid by M/s. Mats Creation (IEC-EGKPS0689M) for the Shipping Bills mentioned above?

A.20 Yes, we have paid the GST returns of M/s. Mats Creation (IEC-EGKPS0689M) of previous quarters. Shipping bills are being filed based on the export invoice & packing list. I will submit the copy of GST return on 05.08.2022.

Q.21 Do you have all the purchase invoices for the goods intended to be exported?

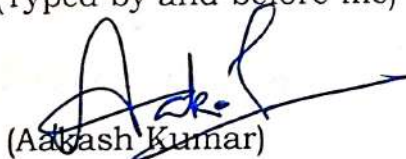
A.21 Yes, we do have purchase invoices for 02 Shipping Bills No. 1832470 dated 01.06.2022 and 1846936 dated 02.06.2022 and I am submitting the same.

Q.22 Do you wish to say anything further in the present matter?

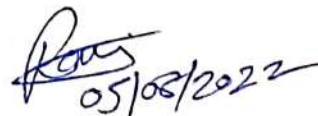
A.22 No, I don't have anything else to say in the present matter.

My above statement running into 01 to 04 pages is my true and correct statement given voluntarily by me without use of any force, threat, promise or coercion. I say that this statement is typed correctly on my behest as per my say. The above statement of mine running in to 05 pages started at 12:10 PM and ended at 02:15 PM on 04.08.2022.

(Typed by and before me)


(Aakash Kumar)

S.I.O./CIU.


05/08/2022

(Mr. Ravi Kumar Jaiswal)

Authorized representative

M/s. Mats Creation (IEC-EGKPS0689M)

Statement of Shri Sanjay Babaji Sawant, aged 61 years, Customs G Pass holder (Card No. 432/2021 valid up to 26.11.2026) and employee of Customs Broker M/s. S. K. Acharya (CB License No. ABFFS9543NCH001) having residential address at 504, Shiv Heights Building, Plot No. 181, Near Raghunath Vihar, Sector - 13, Kharghar, Raigarh - 410210, Maharashtra recorded under Section - 108 of the Customs Act 1962, in the Office of the Central Intelligence Unit (CIU), E Cell, 6th Floor, JNCH before Shri Anoop Pande, Superintendent of Customs (P), CIU, JNCH on 14.11.2023 at 12:15 Hrs.

In view of Summons No. 282/2023 vide CBIC - DIN - 20231078NU0000888DAA dated 30.10.2023 issued to Shri S. K. Ghosh, Partner in M/s S. K. Acharya (CB License No. ABFFS9543NCH001) by Anoop Pande, Superintendent of Customs (P), CIU, JNCH, I Sanjay Babaji Sawant, Customs G/PA Pass holder (Card No. 432/2021 valid up to 26.11.2026 of Customs Broker M/s. S. K. Acharya in Mumbai office presented myself today i.e. on 14.11.2023 at 12:15 hrs. for giving evidence and/or producing all the relevant documents and/or any other things under Section - 108 of Customs Act, 1962 in respect of goods exported by exporter M/s Mats Creation vide Shipping Bill No. 1832470 dated 01.06.2022.

I have been explained the provisions of the Section - 108 of Customs Act, 1962 and have understood the same. I understand and know that my statement can be used as evidence against me or any other person in any judicial or quasi-judicial proceedings in any court of law. I have also been explained that giving false evidence or statement during these proceedings is an offence punishable under Section - 193 of Indian Penal Code 1860. Having understood the same, I proceed to give my true statement as follows:-

Name in Full	Sanjay Babaji Sawant
Date of Birth	19.08.1964
Father's Name	Late Shri Babaji Sawant
Present Residential Address	504, Shiv Heights Building, Plot No. 181, Near Raghunath Vihar, Sector - 13, Kharghar, Raigarh - 410210, Maharashtra.
Present official Address of Customs Broker M/s. S. K. Acharya.	40, Weston Street, 2 nd Floor, Kolkata - 700013.
Educational Qualification	HSC
Languages Known	English, Hindi, Marathi.
Occupation	Customs G Pass holder (Card No. 432/2021 valid up to 26.11.2026) and employee of Customs Broker M/s. S. K. Acharya
Family Status	Married
PAN No. of CB M/s. S. K. Acharya.	ABFFS9543N
PAN No. (Personal)	DGSPS7968L
Aadhaar No. (Personal)	608375104563
Mobile No	7977609911
E-mail Address of CB M/s. S. K. Acharya.	Skacharya20196@gmail.com
GSTIN No of M/s. S. K. Acharya.	19ABFFS9543N1ZB

The above information given by me is true and correct. I proceed to give my true statement with respect to one export shipment of M/s Mats Creation filed by my CB M/s. S. K. Acharya vide Shipping Bill No. 1832470 dated 01.06.2022 as follows: -

Q1. Please tell me about your Customs Broker (CB)?

Ans: - The name of my CB is M/s S. K. Acharya (CB License No. ABFFS9543NCH001). M/s S. K. Acharya (PAN: - ABFFS9543N) having address at 40, Weston Street, 2nd Floor, Kolkata - 700013 is a Customs Broker having License No. S-108, Code No. 2104, issued by Commissioner of Customs (Airport & Administration) under regulation 9 (1) of CHALR, 2004 (Now Regulation

Sanjay
14/11/2023

7 (2) of CBLR, 2018) and the validity of the license is up to 26.11.2026. As per the License, M/s S. K. Acharya is authorized to transact business as Customs Broker all over India.

Further, M/s S. K. Acharya is a partnership firm and as per my knowledge Shri Shyamal Kumar Ghosh who is Customs F – Card holder is one of the partner of CB Firm M/s S K Acharya and has been associated with M/s S K Acharya since 2006.

Q2. Who is the Power of Attorney of M/s S. K. Acharya. Also tell whether the CB M/s S. K. Acharya is operating CB business in Mumbai or Navi Mumbai and the present official address of M/s S. K. Acharya in Mumbai or Navi Mumbai?

Ans: I have been given the power of attorney of M/s S. K. Acharya for transaction of CB business in Mumbai or Navi Mumbai. I am submitting the copy of my Customs Pass (G/PA of M/s S K Acharya) issued by the Office of the Commissioner of Customs (General), NCH, Mumbai bearing Card No. 432/2021 valid up to 26.11.2026 wherein it has been mentioned that I have been registered as an authorized person of CB M/s S. K. Acharya.

Further, it is stated that vide CB Order No. 07/2022 dated 17.06.2022 issued by the Pr. Commissioner of Customs, Airport & ACC Commissionerate, Customs House, Kolkata vide F.No. GEN/CB/ACTN/20/2022-CBS-O/o Pr. Commr-Cus-AP/ACC-Kolkata, the license of CB M/s S. K. Acharya was suspended under Regulation 16 (1) of CBLR, 2018. Due to suspension of the license of CB M/s S. K. Acharya on 17.06.2022, the CB M/s S. K. Acharya is not operating CB business in Mumbai or Navi Mumbai for the past one and half years and presently there is no office of CB M/s S. K. Acharya in Mumbai or Navi Mumbai.

Q3. Please state when you joined in M/s S. K. Acharya and your work profile in M/s S. K. Acharya?

Ans: I joined M/s S. K. Acharya in the month of September, 2020. I have Customs G Pass with Power of Attorney bearing Card No. 432/2021 valid up to 26.11.2026 which was issued by the Office of the Commissioner of Customs (General), NCH, Mumbai on 12.03.2021. I look after the Customs clearances work of the said CB Firm in JNCH, Nhava Sheva. I got a monthly remuneration of Rs. 27000/- from the CB firm. I am submitting self-attested copy of my Aadhaar card, PAN card and my Customs Pass.

Q4. As per our official records M/s Mats Creation has done export shipments during the period from 29.04.2022 to 02.06.2022? Please submit bank account details and bank statements of M/s S. K. Acharya for the period from 01.04.2022 to 30.09.2022?

Ans: - The bank account details and bank statements of M/s S. K. Acharya for the above mentioned period is not readily available with me. However, I will try to get the same from the office of CB M/s S. K. Acharya in Kolkata and will submit the same in due course within few days.

Q5. Please submit KYC documents of M/s Mats Creation? Also submit Authorization letter issued by M/s Mats Creation to your CB firm M/s S. K. Acharya?

Ans: - I am submitting KYC documents of M/s Mats Creation available with me which includes IEC Copy, Copy of PAN Card and Aadhaar of Mr. Matin Ayub Shaikh, Proprietor of M/s Mats Creation and GST Registration Certificate of M/s Mats Creation. I am also submitting copy of Authorization letter dated 20.04.2022 issued by M/s Mats Creation to my CB firm M/s S. K. Acharya. All the above mentioned KYC documents have been self-attested by Mr. Matin Ayub Shaikh, Proprietor of M/s Mats Creation. Further, as per the above KYC documents the address of M/s Mats Creation is at Ground Floor, 970, Loft – 1, Akbar Suleman Compound, Hutments, Misree Road, Antop Hill, Wadala, Mumbai, Maharashtra – 400037.

Q6. Please state that how address verification of exporters is done by your CB firm? Also state whether address verification of the exporter M/s Mats Creation has been conducted by your CB firm or not?

Ans: - I have submitted KYC documents of M/s Mats Creation above which I have received from the parent office of M/s S. K. Acharya at 40, Weston Street, 2nd Floor, Kolkata in the month of April, 2022. As per the KYC documents of M/s Mats Creation, the official address of M/s Mats Creation is at Ground Floor, 970, Loft – 1, Akbar Suleman Compound, Hutments, Misree Road, Antop Hill, Wadala, Mumbai, Maharashtra – 400037. Further, as the business and KYC documents of M/s Mats Creation was received from the parent office of M/s S. K. Acharya in Kolkata, it appears that the address verification of the above mentioned address of M/s Mats Creation may

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have been conducted by the parent office of M/s S. K. Acharya in Kolkata. The address verification of the exporter M/s Mats Creation was not conducted by me. However, there is no documentary evidence is available with the parent office of CB M/s S. K. Acharya in Kolkata certifying that the verification of the above mentioned address of M/s Mats Creation has been conducted.

Q7. How may export shipments of the exporter M/s Mats Creation has been done by your CB M/s S. K. Acharya?

Ans: - As per my knowledge, my CB M/s S. K. Acharya has filed only one export shipment vide shipping bill No. 1832470 dated 01.06.2022 pertaining to the exporter M/s Mats Creation from CFS M/s JWR Logistics Private Limited.

Q8. How you received the exports documents of M/s Mats Creation with respect to export vide shipping bill No. 1832470 dated 01.06.2022?

Ans: The documents from the exporter M/s Mats Creation regarding export of goods vide shipping bill No. 1832470 dated 01.06.2022 was received from Shri Ravi Kumar Jaiswal who is looking after the exports of M/s Mats Creation. The contact No. of Mr. Ravi Kumar Jaiswal is 7577994882 and his residential address is at C-79, 2nd Floor, Room No. 4, Panchratna CHS, Sector - 6, Kalamboli, Raigad - 410218. Further, based on the Invoice and Packing List received from Mr. Ravi Kumar Jaiswal, the check-list and other export documents is prepared and the same is shared with him for the approval of the exporter M/s Mats Creation. After getting approval from Mr. Ravi Kumar Jaiswal, the export documents are then uploaded on ICEGATE.

Q9. Please state the whereabouts of Mr. Matin Ayub Shaikh, Proprietor of M/s Mats Creation?

Ans: - As per my knowledge, Mr. Matin Ayub Shaikh, Proprietor of M/s Mats Creation has gone to Dubai on 05.09.2023.


Q10. Please state whether foreign remittances in respect of exports made by M/s Mats Creation has been realized?

Ans: - The CB M/s S. K. Acharya has filed only one export shipment vide shipping bill No. 1832470 dated 01.06.2022 pertaining to the exporter M/s Mats Creation from CFS M/s JWR Logistics Private Limited. We don't have any records with respect to realization of foreign remittances pertaining to exports shipments made by M/s Mats Creation.

Q 11. Do you wish to say anything else?

Ans: I have been working for the said CB firm for the past three years only and have done my work as per CBLR Rules and Customs & other Allied Acts and Laws.

This statement is given by me voluntarily and the same has been correctly recorded as per my say. No force, pressure has been applied on me to give this statement. I will extend my fullest cooperation in this investigation and I will appear before you as and when called for with regard to investigation. I have gone through the entire statement and it is as deposed by me. I state that this statement has been typed based on the answers deposed by me. I fully agree with the statement. I have put my dated signature on the bottom of every page of this statement which runs into three (03) pages including this page.


14/11/2023

Sanjay Babaji Sawant
Customs G Pass holder and Power of
Attorney of M/s S. K. Acharya (Card No.
432/2021 valid up to 26.11.2026).



(ANOOP PANDE)
Superintendent
CIU/JNCH

14/11/2023

Statement of Shri Pramod Kumar Jha, aged 48 years, Customs G Pass holder (Card No. 3870/2022 valid up to 30.05.2028) and employee of Customs Broker M/s. Perfecto Logistics (CB License No. AAVFP5498ECH002) having residential address at A/10, 2/5, Sector - 18, Nerul, Thane, Navi Mumbai, Maharashtra - 400706 recorded under Section - 108 of the Customs Act 1962, in the Office of the Central Intelligence Unit (CIU), E Cell, 6th Floor, JNCH before Shri Anoop Pande, Superintendent of Customs (P), CIU, JNCH on 13.10.2023 at 13:45 Hrs.

In view of Summons No. 248/2023 vide CBIC - DIN - 20231078NU000016631F dated 11.10.2023 issued by Anoop Pande, Superintendent of Customs (P), CIU, JNCH, I Pramod Kumar Jha presented myself today i.e. on 13.10.2023 at 13:45 hrs. for giving evidence and/or producing all the relevant documents and/or any other things under Section - 108 of Customs Act, 1962 in respect of goods exported by exporter M/s Mats Creation vide Shipping Bill No. 1846936 dated 02.06.2022.

I have been explained the provisions of the Section - 108 of Customs Act, 1962 and have understood the same. I understand and know that my statement can be used as evidence against me or any other person in any judicial or quasi-judicial proceedings in any court of law. I have also been explained that giving false evidence or statement during these proceedings is an offence punishable under Section - 193 of Indian Penal Code 1860. Having understood the same, I proceed to give my true statement as follows:

Name in Full	Pramod Kumar Jha
Date of Birth	15.06.1974
Father's Name	Bangali Jha
Present Residential Address	A/10, 2/5, Sector - 18, Nerul, Thane, Navi Mumbai, Maharashtra - 400706.
Present Official Address of Customs Broker M/s. Perfecto Logistics.	F-120, 1 st Floor, Haware Fantasia Business Park, Plot No. 47, Sector - 30A, Vashi, Navi Mumbai - 400703.
Educational Qualification	Bachelor of Arts
Languages Known	English, Hindi, Marathi.
Occupation	Customs G Pass holder (Card No. 3870/2022 valid up to 30.05.2028) and employee of Customs Broker M/s. Perfecto Logistics.
Family Status	Married
PAN No. of CB M/s. Perfecto Logistics.	AAVFP5498E.
PAN No. (Personal)	AFBPJ1072R
Aadhaar No. (Personal)	240066946371
Mobile No	8424957652/8976497040.
Bank Account Details of CB M/s. Perfecto Logistics.	A/c No: 0183102000031781 in IDBI Bank, Belapur Branch, Navi Mumbai.
E-mail Address of CB M/s. Perfecto Logistics.	logisticsperfecto@gmail.com//perfectologistics@gmail.com/perfectologistics242@gmail.com.
GSTIN No of M/s. Perfecto Logistics.	27AAVFP5498E1ZG.

The above information given by me is true and correct. I proceed to give my true statement with respect to one export shipment of M/s Mats Creation filed by my CB M/s. Perfecto Logistics vide Shipping Bill No 1846936 dated 02.06.2022 as follows: -

Q1. Please tell me about your Customs Broker (CB)?

Ans:- The name of my CB is M/s. Perfecto Logistics (CB License No. AAVFP5498ECH002). It was established in the year 2018. The License No. 02/2018 of M/s. Perfecto Logistics was issued by the Commissioner of Customs, Cochin. As per the License, M/s Perfecto Logistics, 65/750, First Floor, Kaloor Mini Towers, K K Road, Kaloor, Cochin - 682017 is authorized to transact business as Customs Broker all over India. Further, in the case of firm or a company, the

U. Anoop Pande
13/10/2023

Customs Broker's work shall be transacted through Shri. S Radhakrishnan Nair. I am submitting a copy of License of M/s. Perfecto Logistics.

Further, the partners of M/s. Perfecto Logistics are Mr. Sadhique Ali, S/o Mohameed Meeran M.P, aged 45 years and Smt. Libas P Bava, aged 34 years. The permanent address of Mr. Sadhique Ali and Smt. Libas P Bava are at 2 Cox Street, Chintadripet, Chennai – 600002 and Pazhayariyil House, Vannappuram, PO – Thoduppuzha, Idduki – 685582 respectively. However, the present address of both of the above partners of M/s. Perfecto Logistics is at 8B2, B Block, Kent Hail Garden, Stadium Link Road, Palarivattom – 682025, Kerala.

Q2. Please state the present official address of M/s Perfecto Logistics in Mumbai or Navi Mumbai and who is the Power Of Attorney of M/s Perfecto Logistics?

Ans: The present official address of M/s Perfecto Logistics is at F-120, 1st Floor, Haware Fantasia Business Park, Plot No. 47, Sector – 30A, Vashi, Navi Mumbai – 400703.

The Power of Attorney of M/s Perfecto Logistics has been issued on 27.08.2021 in the name of Shri Ramjit Dudhnath Patel, aged 50 years, S/o Dudhnath Patel, residing at Tantra Sangam CHS, Plot No. 32, Sector – 42, Seawoods (West), Nerul, Thane, Navi Mumbai, Maharashtra – 400706. I am submitting a copy of Power of Attorney dated 27.08.2021.

Q3. Please state when you joined in M/s Perfecto Logistics and your work profile in M/s Perfecto Logistics?

Ans: I joined M/s Perfecto Logistics in the month of April, 2022. I have Customs G Pass bearing Card No. 3870/2022 which is valid up to 30.05.2028. I look after the Customs clearances work of the said CB Firm in JNCH, Nhava Sheva. I got a monthly remuneration of Rs. 25000/- from the CB firm. I am submitting self-attested copy of my Aadhar card, PAN card and my Customs Pass.

Q4. Please submit bank statement of M/s Perfecto Logistics?

Ans: - I am submitting bank statements of above mentioned A/c No: 0183102000031781 in IDBI Bank of M/s Perfecto Logistics for the period from 01.10.2022 to 31.03.2023.

Q5. As per our official records M/s Mats Creation has done export shipments during the period from 29.04.2022 to 02.06.2022? Please submit bank account statement of M/s Perfecto Logistics for the period from 01.04.2022 to 30.09.2022?

Ans: - The bank statements of M/s Perfecto Logistics for the period from 01.04.2022 to 30.09.2022 is not readily available with me and I will submit the same with in a period of one week.

Q6. Please submit KYC documents of M/s Mats Creation? Also submit Authorization letter issued by M/s Mats Creation to your CB firm M/s Perfecto Logistics?

Ans: - I am submitting KYC documents of M/s Mats Creation available in our office records which includes IEC Copy, Copy of PAN Card and Aadhaar of Mr. Matin Ayub Shaikh, Proprietor of M/s Mats Creation, GST Registration Certificate & form GSTR-3B for the period of Jan-Mar, 2021-22 of M/s Mats Creation and bank authorization letter of Union Bank of India issued to M/s Mats Creation. I am also submitting Authorization letter issued by M/s Mats Creation to my CB firm M/s Perfecto Logistics. All the above mentioned KYC documents have been self-attested by Mr. Matin Ayub Shaikh, Proprietor of M/s Mats Creation. As per the Bank Authorization letter of the Union Bank of India issued to M/s Mats Creation, the Bank Account No. is 318401010138046 and AD Code is 0290191/6000009. Also, as per the above KYC documents the address of M/s Mats Creation is at Ground Floor, 970, Loft – 1, Akbar Suleman Compound, Hutments, Misree Road, Antop Hill, Wadala, Mumbai, Maharashtra – 400037.

Q7. Please state that how address verification of exporters is done by your CB firm? Also state whether address verification of the exporter M/s Mats Creation has been conducted by your CB firm or not?

Ans:- As stated above, Shri Ramjit Dudhnath Patel is the Power of Attorney holder of M/s Perfecto Logistics. He looks after the overall business operation of the firm and deals with different exporters to increase the business of the firm. Negotiation of rates and other business dealings with exporters is done by him. He with the assistance of other official staffs of our CB firm collects the KYC from the exporters and also verifies the credentials and addresses of the

[Signature]
19/10/2023

exporters. Further, collection of CB charges from the exporters and payments of airlines freight and other logistics charges was also done by him.

I have submitted KYC documents of M/s Mats Creation above and as per the same the official address of M/s Mats Creation is at Ground Floor, 970, Loft - 1, Akbar Suleman Compound, Hutments, Misree Road, Antop Hill, Wadala, Mumbai, Maharashtra - 400037. Further, as per my knowledge address verification of the above mentioned address of M/s Mats Creation may have been conducted by the official staffs of our CB. However, there is no documentary evidence readily available with our CB M/s Perfecto Logistics certifying that the verification of the above mentioned address of M/s Mats Creation has been conducted. However, if any evidence with respect to verification of address of the exporter M/s Mats Creation is available in our office, the same will be submitted in due course.

Q8. How may export shipments of the exporter M/s Mats Creation has been done by your CB M/s Perfecto Logistics?

Ans: - As per my knowledge, my CB M/s Perfecto Logistics has filed only one export shipment vide 1846936 dated 02.06.2022 pertaining to the exporter M/s Mats Creation from CFS M/s JWR Logistics Private Limited.

Q 9. What is the normal procedure adopted for handling export of any item by your firm?

Ans: We received documents from the exporters regarding export of goods from their respective email ids at our official email id i.e. logisticsperfecto@gmail.com or perfectologistics@gmail.com or perfectologistics242@gmail.com. Further, based on the Invoice and Packing List received from the exporters, the check-list and other export documents is prepared by our CB staff Mr. Ayush with the assistance of other office staffs of my CB and the same is shared with the exporters for their approval. After getting approval from the exporters, the export documents are then uploaded on ICEGATE.

Q10. Please state the whereabouts of Mr. Matin Ayub Shaikh, Proprietor of M/s Mats Creation?

Ans: - As per the records available in our CB firm M/s Perfecto Logistics, Mr. Matin Ayub Shaikh, Proprietor of M/s Mats Creation has gone to Dubai on 05.09.2023 vide Spice Jet Flight No. SG 13. I am submitting copies of Spice Jet ticket and Dubai Resident ID Card of Mr. Matin Ayub Shaikh, Proprietor of M/s Mats Creation.

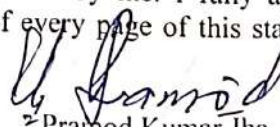
Q11. Please state whether foreign remittances in respect of exports made by M/s Mats Creation has been realized?

Ans: - My CB firm M/s Perfecto Logistics has filed only one export shipment vide 1846936 dated 02.06.2022 pertaining to the exporter M/s Mats Creation from CFS M/s JWR Logistics Private Limited. We don't have any records with respect to realization of foreign remittances pertaining to exports shipments made by M/s Mats Creation.

Q 12. Do you wish to say anything else?

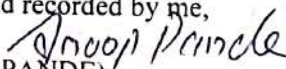
Ans: I have been working for the said CB firm for the two years only and have done my work as per CBLR Rules and Customs & other Allied Acts and Laws.

This statement is given by me voluntarily and the same has been correctly recorded as per my say. No force, pressure has been applied on me to give this statement. I will extend my fullest cooperation in this investigation and I will appear before you as and when called for with regard to investigation. I have gone through the entire statement and it is as deposed by me. I state that this statement has been typed based on the answers deposed by me. I fully agree with the statement. I have put my dated signature on the bottom of every page of this statement which runs into three (03) pages including this page.


Prarnod Kumar Jha 13/10/2023

Customs G Pass holder (Card No. 3870/2022 valid up to 30.05.2028) and employee of Customs Broker M/s. Perfecto Logistics.

Typed and recorded by me,


(ANOOP PANDE)
Superintendent
CIU/JNCH 13/10/2023

ADG (C)

Please discuss with
Jadhav on this
Mats



भारत सरकार / Government of India
प्रधान आयुक्त का कार्यालय, केंद्रीय वस्तु एवं सेवा कर और केंद्रीय उत्पाद शुल्क, मुंबई पूर्व आयुक्तालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS & CX, MUMBAI-EAST
9वीं मंजील लोटस इन्फोसेंटर, पारेल रेलवे स्टेशन के पास, पारेल (पूर्व), मुंबई-400012
9th Floor, Lotus Info Centre, Near Parel Station, Parel(East), Mumbai-400012.

F. No. CGST/ME/AE/Gr.D/Mats/Risky Exporter/2400/22-23/10140
Mumbai, the August, 2022

To,
Principal Additional Director General,
NCTC.

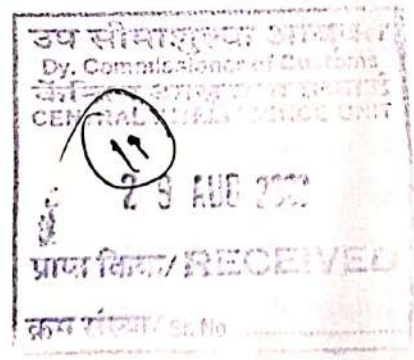
Subject:- Risky export at INNSA1.

Please refer to your office email dated 16.06.2022 on above subject.

In this regard principal place of business i.e. 970, Loft-1, Ground Floor, Akbar Suleman Compound, Hutments, Shaikh Misree Road, Antop Hill Wadala, Mumbai, Maharashtra, 400037 of M/s. Mats Creation (Legal Name- Matin Ayub Shaikh) GSTIN-27EGKPS0689M1ZF has been verified by conducting visit under Section 67(1) of CGST Act, 2017 and the firm found to be non-existent.

Further, to safeguard the government revenue, letter for cancellation of GST registration has been sent to State GST, as the said taxpayer falls under State GST jurisdiction. Further, investigation is under process. It is for your information and further necessary action at your end.

Yours Faithfully



(Milind Gawai, IRS),
Principal Commissioner,
CGST & CX, Mumbai East.

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29/08
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Goods and Services Tax

Government of India, States and Union Territories

REGISTER

LOGIN

Home > Search Taxpayer > Search by GSTIN/UIN

Search Taxpayer

• Indicates mandatory fields

GSTIN/UIN of the Taxpayer•

Search Result based on GSTIN/UIN : 27EGKPS0689M1ZF

Legal Name of Business

MATIN AYUB SHAIKH

Trade Name

MATS CREATION

Effective Date of registration

20/08/2021

Constitution of Business

Proprietorship

GSTIN / UIN Status

Cancelled suo-moto

Nature of Business Activities

1. Works Contract 2. Retail Business 3. Import 4. Export

Dealing In Goods and Services

Goods		Services	
HSN	Description	HSN	Description
95	Toys, games and sports requisites; parts and accessories thereof		
95010010	WHEELED TOYS DESIGNED TO BE RIDDEN BY CHILDREN (FOR EXAMPLE, TRICYCLES, SCOOTERS, PEDAL CARS); DOLLR CARRIAGES - WHEELED TOYS DESIGNED TO BE RIDDEN BY CHILDREN (FOR EXAMPLE, TRICYCLES, SCOOTERS, PEDAL CARS); DOLLR CARRIAGES: WHEEL TOYS DESIGNED TO BE RIDDEN BY CHILDREN; DOLLS CARRIAGES		

HSN: Harmonized System of Nomenclature of Goods and Services

SHOW FILING TABLE

SHOW RETURN FILING FREQUENCY

About GST

GST Council Structure

GST History

Website Policies

Total Export Incentives Availed by M/s MATS CREATION.

Sr No.	S B No.	Date	FOB (INR)	DBK (INR)	ROSCTL(INR)	RODTEP	IGST
1	1052042	29-04-2022	2856407.98	0	0	26798	488750
2	1298334	10-05-2022	5724797.63	160589	269128	0	286239
3	1301644	10-05-2022	5543106.17	138883	249220	2179	277149
4	1355267	12-05-2022	3030602.62	63704	83924	48864	217713
5	1355296	12-05-2022	2567628.86	63817	136461	1621	137105
6	1369519	13-05-2022	6785930.58	191653	306685	0	339296
7	1481004	18-05-2022	3622604.96	89380	170467	482	183725
8	1481037	18-05-2022	6441101.85	168713	244762	0	322054
9	1502694	19-05-2022	3668306.25	82231	141309	15066	183412
10	1503966	19-05-2022	6160028.27	153676	300241	488	307999
11	1523118	20-05-2022	3266813.51	94738	145694	0	160047
12	1532134	20-05-2022	6913008.55	183956	262696	0	345650
13	1583055	23-05-2022	7322657.16	207322	319283	2001	387797
14	1587062	23-05-2022	3555486.88	95998	168885	0	177774
15	1587066	23-05-2022	3579510.44	96647	170027	0	178975
16	1593143	23-05-2022	3819682.98	94674	184617	574	190001
17	1623576	24-05-2022	7156966.88	191123	330636	2286	373839
18	1653213	25-05-2022	5206266.88	110933	157828	8015	441338
19	1669150	26-05-2022	3603534	97295	171168	0	180176
20	1669153	26-05-2022	3555486.88	95998	168885	0	177774
21	1710422	27-05-2022	7866622.38	195438	385168	77	393019
22	1755542	30-05-2022	4798212.41	123827	191927	4898	262594
23	1842191	02-06-2022	3355983.67	95315	142106	0	167797
24	1874444	03-06-2022	5856150.53	145637	290028	0	293188
25	1876463	03-06-2022	6414894.34	157768	313956	0	321159
26*	1832470	01-06-2022	6024423.67	140602	266273	2591	310686
27*	1846936	02-06-2022	5172662.35	130557	253806	0	258630
TOTAL			133868878.68	3370474.00	5825180.00	115940.00	7363886.00

Indian Customs EDI System - Exports

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Status of an IEC (FOB Realisation)

Expacted Realisation Date Between 01/01/2022 to 31/12/2022

Amount in Rs

Serial No.	IEC	Exporter Name	FOB To Be Realized	FOB Actually Realized
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This report is limited to Data sent by RBI and Integrated in ICES

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Indian Customs EDI System - Exports

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

IEC WISE EXPORT DETAILS For EGKPS0689M(All Schemes)
LEO Date between '01-JAN-23 and '02-OCT-23'

Rs. in Lakhs

S/no	IEC	Exporter Name	Sb No.	Sb Dt.	Inv Srno.	Item no.	Quantity	Units.	FOB.	DBK.	DEPB.	Item Description.	Country Name
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Indian Customs EDI System - Exports

JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

Status of an IEC (FOB Realisation)

Expacted Realisation Date Between 01/01/2023 to 02/10/2023

Amount in Rs

Serial No.	IEC	Exporter Name	FOB To Be Realized	FOB Actually Realized
1	EGKPS0689M	MATS CREATION	13,38,68,880	28,56,408

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