

 सत्यमेव जयते	भारत सरकार / Government of India वित्तमंत्रालय / Ministry of Finance आयुक्त सीमाशुल्क एन.एस.-II 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.	
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**F.No.** CUS/SIIB/ALT/673/2024-SIIB(E)-JNCH  
**SCN No.** 1858/2025-26/ADL/CEAC/NS-II/CAC/JNCH  
**F.No.** CUS/ASS/MISC/405/2025-CEAC  
**DIN-** 20260178NT000000A2EF

**DATE-** 16.01.2026  
16

**SHOW CAUSE NOTICE u/s 124 of Customs Act, 1962**

1. M/s. Ahmeds Construction Equipments (IEC- CASPB9546E) having its office at Plot No 1/1, SY No 32, Pillar No 243, Suleman Nagar, Rajender Nagar, Conta Hyderabad has filed the following Shipping Bill for Export of following items destined to Netherlands. The details are as under:

**TABLE-I**

SB No./ Date	Description	Quantity (NOS)	FOB (INR)	DBK (INR)	Rodtep (INR)	IGST (INR)
7127347 dated 30.01.2024	New Hydraulic Excavator JCB 245LR SL No - PUNJD24AEP2889892 Engine Number 84555340 Year of manufacture 2023	1	60,11,550	-	-	10,82,0 79/-

2. On the basis of Specific Intelligence received from IndusInd Bank regarding export of suspicious consignment of M/s. Ahmeds Construction Equipments (IEC- CASPB9546E) covered under Shipping Bill No 7127347 dated 30.01.2024 (hereinafter referred to as "Shipping Bill") (RUD-I) filed through their Customs Broker M/s. P G Goswamy) at Vaishno Logistics CFS, the goods covered in the Shipping Bill No 7127347 dated 30.01.2024 were put on hold vide letter dated 09.02.2024 issued vide File No. SG/Misc-345/2023-24/SIIB(X) JNCH for Examination of the same. Hence the case was taken up by this unit for detailed investigation.

3. Consequently, the subject goods pertaining to Shipping Bill No 7127347 dated 30.01.2024 were examined 100% vide Panchanama dated 16.02.2024 (RUD-II) in the presence of two independent Panchas, Representatives of Customs Broker and Exporter and empaneled Chartered Engineer. During the Examination, the subject goods were found as declared in the said Shipping Bills, their corresponding Invoices and Packing Lists w.r.t. declared quantity and description.

4. The Chartered Engineer M/s. Astral Associates vide Ref No AA/CEC/ASG/2024/0325 dated 13.02.2024 (RUD-III) submitted its report with the findings as under:

- The item is new and run time of Hydraulic excavator is 9.2 hrs i.e. generally for testing and trial purpose.
- The item is Non-SCOMET & Non-hazardous
- The Country of Origin is India
- The assessed value is 63,49,583/-. The value of goods is not disputed.
- The YOM: not found, it appears to be around 2024.

5. Further, during the course of investigation, Letter was sent to jurisdictional GST authorities for verification of Exporter and its supply chain.

6. Supply Chain Angle

The supply chain details in the instant case are as follows:

TABLE-II

	<i>Authorized Dealer</i>	<i>L1 Supplier</i>	<i>L2 Supplier</i>	<i>Exporter</i>
<i>Entity Name</i>	Sri Sai Earth Movers	Ramesh Arjun Vaddar	P M Minajagi Contractor	Ahmeds Construction Equipments
<i>Invoice Details</i>	MCGST23-24-393 dated 02.01.2024		02/23-24 dated 22.01.2024	

The letter dated 02.02.2024 (RUD-IV) received from IndusInd Bank stated that the bank had financed the export of subject goods to Ramesh Arjun Vaddar for a loan amount of 50,00,000/- (Fifty Lakhs Only) and that the goods were hypothecated to IndusInd Bank and that they could not be exported out of India when under the charge of hypothecation.

Further, this office was in receipt of letter dated 26.02.2024 (RUD-V), submitted by the exporter, wherein it was requested to release the machine bearing JCB245LR Chasis Sr. No PUNJD24AEP2889892 Engine No 84555340 to customer Shri Ramesh Arjun Vadar.

The veracity of the letter dated 26.02.2024 was verified through email sent to official emails of IndusInd Bank. Reply dated 26.03.2024 was received from Rajendra.tehra@indusind.com wherein it was informed that the borrower has paid all dues regarding machine loan amount and that the loan account was now fully settled and the letter dated 26.02.2024 was issued by them.

7. Consequently, this office was in receipt of letter dated 01.04.2024 from the exporter wherein it was informed that the order was cancelled by the consignee and permission was requested to take the goods Back to Town (BTT). Accordingly, the goods were released provisionally for Back to Town on submission of Bond of 100% FoB value of the goods and on submission of Bank Guarantee equivalent to 10,82,079/- (Ten Lakhs Eighty two Thousand and Seventy Nine Only) vide letter dated 12.04.2024 (RUD-VI)

8. **GST VERIFICATION OF THE EXPORTER:** During the course of investigation, letters were sent for the purpose of GST verification of the exporter vide letters dated 26.11.2024, 16.12.2024, 08.01.2025 and 15.01.2025. (RUD-VII)

Letter dated Nil was received vide email dated 23.01.2025 from email id jc\_smr\_peshi@tgct.gov.in, from Assistant Commissioner (ST), Rejnederanagar-2 Circle, Hyderabad vide RC. No. GC/AC(ST)/RJNR-2/2024-25 wherein it was communicated that:

**TABLE-III**

<b>The queries are duly answered as under:</b>	
1.	Whether the GSTIN holder is existent at the declared premises. Physical verification of the premises may please be got done.
2.	Verify the genuineness of the Exporter M/s. Ahmeds Construction Equipment's (GSTIN:36CASP9546E1ZE)
3.	Whether the Exporter M/s. Ahmeds Construction Equipments (GSTIN:36CASP9546E1ZE) has filed the GST returns regularly or otherwise.
4.	Verify the genuineness of Input Tax Credit / IGST Refund availed by Exporter M/s. Ahmeds Construction Equipment's (GSTIN: 36CASP9546E1ZE). The copies of GSTR-1 & GSTR-2A of the last financial year (2023- 24) may please be provided for further necessary action at this end.
5.	It is also requested to comment on whether the said GSTIN (s) is/are genuine business entity(ies) or fraudulent/bogus/paper-based firm(s).

Further, the Tax payer has reported the following Export Turnovers in GSTR1 and also in GSTR3B.

Sl. No.	Year	Export Turnover
1.	2017-18	Rs. -----Nil-----
2.	2018-19	Rs. 2,48,39,811.78

3.	2019-20	Rs. ----Nil-----
4.	2020-21	Rs. 22,74,028.00
5.	2021-22	Rs.50,65,77,221.31
6.	2022-23	Rs.39,08,16,169.00
7.	2023-24	Rs.68,61,17,757.39

**9. Statement of the Exporter:**

During the course of investigation, statement of Shri Mohammed Razzak Ali, Authorized representative of the exporter was recorded under Section 108 of the Customs Act on 15.03.2024 (RUD-VIII) wherein the authorized representative interalia stated that he was the manager and authorized representative of the exporter and was submitting notarized authorization letter dated 15.03.2024 from the exporter M/s. Ahmeds Construction Equipment, that they had filed the Shipping Bill No 7127347 dated 30.01.2024 to export JCB excavator. On being asked as to what was their intention behind suppression of facts that the subject goods under the said Shipping Bills were hypothecated, he replied that they had no such intention as they has made online payment to the supplier M/s. PM Minajagi with Tax Invoice No 02/23-24 dated 22.01.2024 and that they were submitting agreement copy E-stamp no IN-KA14718530198437W dated 30.01.2024 wherein after payment they will be owner of the goods, that he didn't have any idea regarding past exports and BRCs and that they would provide in due course, that they are merchant exporter and that they have purchased goods from M/s. PM Minajagi Contractor, that they are the actual owner of the goods as they had made online payments through HDFC Bank on 17.01.2024, 30.01.2024 and 16.02.2024 through HDFC Bank to purchase the said machine along with Indemnity Bond dated 30.01.2024 with GST Bill No 02/23-24, that they didn't know about Rajendra Tehra and that whether any loan was pending against the excavator, that they were submitting Bank NoC dated 26.02.2024 and that the firm was GST compliant and that they were a genuine exporter and the actual owner of the goods.

**10. Valuation**

The valuation angle of the goods was also looked upon. The CE has stated in his report that the valuation of the goods is not disputed. Further, the value of the goods is in line with the contemporary export of the subject goods.

**11. Past Exports**

In order to investigate past consignments, the data was retrieved regarding past exports made by the exporter. During the course of investigation, ICES data was scrutinized, on perusal of the past Export data, it was observed that no foreign remittance has been received as per FEMA regulations in respect of 26 Shipping Bills as tabulated in Table-IV. The details of the Shipping Bills are as under where no BRC/foreign remittance has been realized yet against this IEC.

**Table-IV**

Sr. No	SB No.	SB Date	Invoice No.	LEO Date	Expected Realisation Date	FOB to be Realised (in FC)	FOB Actually Realised (in FC)	DRAWBACK (IN INR)	RODTEP (IN INR)
1	1511187	03-06-2023	49/23-24	05-06-2023	31-03-2024	59,000	0		
2	3728046	05-09-2023	98/23-24	08-09-2023	30-06-2024	13,735	0		
3	4194469	26-09-2023	123/23-24	27-09-2023	30-06-2024	41,900	0		
4	4842166	15-10-2022	46/22-23	17-10-2022	31-07-2023	65,187	0	84169	42084
5	5230256	03-11-2022	48/22-23	05-11-2022	31-08-2023	48,200	0	63393	31696
6	5230792	03-11-2022	53/22-23	05-11-2022	31-08-2023	48,200	0	63393	31696
7	5530923	17-11-2022	59/22-23	18-11-2022	31-08-2023	59,605	0	78297	39149
8	5579413	19-11-2022	60/22-23	24-11-2022	31-08-2023	29,554	0		
9	5655246	23-11-2022	61/22-23	30-11-2022	31-08-2023	5,136	0		
10	5774037	28-11-2022	62/22-23	29-11-2022	31-08-2023	32,572	0	42161	21081
11	5774122	28-11-2022	63/22-23	29-11-2022	31-08-2023	53,505	0	69257	34628
12	5776276	28-11-2022	64/22-23	29-11-2022	31-08-2023	75,600	0	97857	49268
13	5929451	05-12-2022	68/22-23	05-12-2022	30-09-2023	33,950	0	43619	21809
14	5929465	05-12-2022	69/22-23	05-12-2022	30-09-2023	33,950	0	43619	21809
15	6667576	03-01-2023	84/22-23	05-01-2023	31-10-2023	1,26,500	0	165563	82782
16	6840775	18-01-2024	160/23-24	19-01-2024	31-10-2024	30,550	0		
17	7127347	30-01-2024	165/23-24	02-02-2024	30-11-2024	73,000	0		
18	7842601	16-02-2023	105/22-23	18-02-2023	30-11-2023	75,000	0	97260	48630
19	7850224	17-02-2023	104/22-23	18-02-2023	30-11-2023	75,000	0	98280	49140
20	8756576	25-03-2023	137/22-23	27-03-2023	31-12-2023	73,000	0		
21	8894314	29-03-2023	138/22-23	31-03-2023	31-12-2023	65,000	0		
22	8894315	29-03-2023	139/22-23	31-03-2023	31-12-2023	65,000	0		
23	8972149	19-11-2018	49/18-19	20-11-2018	31-08-2019	19,500	0		
24	9012918	20-11-2018	50/18-19	27-11-2018	31-08-2019	17,500	0		
25	9111498	24-11-2018	52/18-19	27-11-2018	31-08-2019	52,700	0		
26	9147508	26-11-2018	53/18-19	30-11-2018	31-08-2019	17,500	0		
						1290344			
								₹ 9,46,868	₹ 4,73,772

As per Table-IV, there are 12 Shipping Bills for which FOB has not been realized despite completion of expected realization time period as mandated by RBI.

It is also pertinent to mention here that the prescribed timeline for realization of foreign remittance is 09 months as per RBI Master Circular No.14/2014-15 dated 01.07.2014, which states, "it has been decided in consultation with the Government of India that the period of realization and repatriation of Export proceeds shall be nine months from the date of Export for all Exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs until further notice.

However, Export incentives have been disbursed in case of these 12 shipping bills as mentioned in the above table.

Accordingly, the Drawback is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned in Table-VI under Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017 along with applicable interest. Also, RoDTEP is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned in Table-VI in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962. Total drawback claimed in 12 Shipping Bills mentioned in the aforesaid table in which FOB not realized despite completion of time period is Rs. 9,46,868/-, and RoDTEP claimed is Rs. 4,73,772/- which is liable to be demanded back from the Exporter.

#### 14. RELEVANT LEGAL PROVISIONS

##### A. Customs Act, 1962

**Section 113(ja):** any goods entered for Exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the Provisions of this Act or any other law for the time being in force;

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

**Section 114AB: *Penalty for obtaining instrument by fraud, etc.***—Where any person has obtained any instrument by fraud, collusion, willful misstatement or suppression of facts and such instrument has been utilized by such person or any other person for discharging duty, the person to whom the instrument was issued shall be liable for penalty not exceeding the face value of such instrument.

**Section 28AAA: *Recovery of duties in certain cases.***—(1) Where an instrument issued to a person has been obtained by him by means of-

- (a) collusion; or
- (b) willful mis-statement; or
- (c) Suppression of facts,

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

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

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

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other Provision of this Act or the Rules made there under, the person, who is liable to pay duty in accordance with the Provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

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

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

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

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

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

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

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

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

**Whereas, from the investigation, the following facts emerge that:**

15. M/s. Ahmeds Construction Equipments (IEC- CASPB9546E) having its office at Plot No 1/1, SY No 32, Pillar No 243, Suleman Nagar, Rajender Nagar, Conta Hyderabad had filed Shipping Bill No 7127347 dated 30.01.2024 through their Customs Broker M/s. P G Goswamy at Vaishno Logistics CFS for export of "New Hydraulic Excavator JCB 245LR SL No - PUNJD24AEP2889892 Engine Number 84555340 Year of Manufacture 2023".

15.2 Based on specific intelligence, the goods were put on Hold for examination and further investigation. Subsequently, the goods pertaining to Shipping Bill No 7127347 dated 30.01.2024 were examined 100% under Panchnama dated 16.02.2024 in the presence of exporters' representative and empaneled Chartered Engineer where the subject goods were found as declared in the said Shipping Bills, their corresponding Invoices and Packing Lists w.r.t. declared quantity and description.

15.3 The Chartered Engineer vide report dated vide Ref No AA/CEC/ASG/2024/0325 dated 13.02.2024 submitted its report with the findings as under:

- The item is new and run time of Hydraulic excavator is 9.2 hrs i.e. generally for testing and trial purpose.
- The item is Non-SCOMET & Non-hazardous
- The Country of Origin is India
- The assessed value is 63,49,583/-. The value of goods is not disputed.
- The YOM: not found, it appears to be around 2024.

15.4 The supply chain details of the said goods were scrutinized during the course of investigation. And it was observed that the supply chain was as under:

	<i>Authorized Dealer</i>	<i>L1 Supplier</i>	<i>L2 Supplier</i>	<i>Exporter</i>
<i>Entity Name</i>	Sri Sai Earth Movers	Ramesh Arjun Vaddar	P M Minajagi Contractor	Ahmeds Construction Equipments
<i>Invoice Details</i>	MCGST23-24-393 dated 02.01.2024	-	02/23-24 dated 22.01.2024	

Further, this office was in receipt of letter dated 26.02.2024 issued by IndusInd Bank where wherein it was requested to release the machine bearing JCB245LR Chasis Sr. No PUNJD24AEP2889892 Engine No 84555340 to customer Shri Ramesh Arjun Vadar.

The veracity of the letter dated 26.02.2024 was verified through email sent to official emails of IndusInd Bank. Reply dated 26.03.2024 was received from Rajendra.tehra@indusind.com wherein it was informed that the borrower has paid all dues regarding machine loan amount and that the loan account was now fully settled and the letter dated 26.02.2024 was issued by them.

15.5 Consequently, this office was in receipt of letter dated 01.04.2024 from the exporter wherein it was informed that the order was cancelled by the consignee and permission was requested to take the goods Back to Town (BTT). Accordingly, the goods were released provisionally for Back to Town on submission of Bond of 100% FoB value of the goods and on submission of Bank Guarantee equivalent to 10,82,079/- (Ten Lakhs Eighty two Thousand and Seventy Nine Only) vide letter dated 12.04.2024.

15.6 The GST verification of the exporter was received vide letter dated Nil received vide email dated 23.01.2025 from email id jc\_smr\_peshi@tgct.gov.in, from Assistant Commissioner (ST), Rejneganagar-2 Circle, Hyderabad vide RC. No. GC/AC(ST)/RJNR-2/2024-25 wherein it was communicated that the exporter is existent at its registered premises, that the exporter is filing monthly GSTR-1 and GSTR-3B returns periodically. Further the export turnover of the exporter was also provided for reference. Thus, based on the verification report received, it appears that the exporter is existent and in compliance with the relevant GST provisions.

15.7 During the course of investigation, the valuation angle was also scrutinized and it was found that the Chartered Engineer in his report had stated that the valuation of the goods was not disputed. Further, the valuation of the goods is in line with the contemporary export of new Hydraulic Excavator.

15.8 During scrutiny of past exports of the exporter, it was observed that that no foreign remittance has been received as per FEMA regulations in respect of 26 past Shipping Bills and out of these, there are 12 shipping bills where export benefits have been claimed.

Further, the non-receipt of foreign remittance against the 12 Shipping Bill where export benefits are claimed has rendered the goods liable for confiscation under Section 113(ja) of the Customs Act and has rendered the exporter liable for penalty under Section 114(iii) of the Customs Act.

Total drawback claimed in 12 Shipping Bills mentioned in the aforesaid table in which FOB not realized despite completion of time period is Rs. 9,46,868/-, and RoDTEP claimed is Rs. 4,73,772/- which is liable to be demanded back from the Exporter as detailed in Table-IV above.

Accordingly, the Drawback is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned in Table-VI under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017 along with applicable interest.

Also, RoDTEP is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned in Table-VI in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962. Further, non-receipt of foreign remittance has rendered the exporter liable for penalty under Section 114AB of the Customs Act,

16. Now, M/s. Ahmeds Construction Equipments (IEC- CASPB9546E) having its office at Plot No 1/1, SY No 32, Pillar No 243, Suleman Nagar, Rajender Nagar, Conta Hyderabad are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i. The goods exported through the 12 Shipping Bills as mentioned in Table IV, where export benefits have been claimed, where foreign remittance has not been received, even though not available for confiscation, should not be confiscated under Section 113(ja) of the Customs Act.
- ii. Penalty should not be imposed on M/s. Ahmeds Construction Equipments (IEC- CASPB9546E) under Section 114(iii) of the Customs Act, 1962 for the above violation.
- iii. The drawback amount of Rs 9,46,868/- claimed in Shipping Bills mentioned in Table-IV where export remittance has not been received and where export benefits are claimed should not be recovered on account of non-receipt of remittance in and should not be demanded from the Exporter along with applicable interest under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017.
- iv. The RoDTEP amount of Rs. 4,73,772/- claimed in Shipping Bills mentioned in Table-IV where export remittance has not been received and where export benefits are claimed should not be recovered on account of non-receipt of remittance in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.
- v. Penalty should not be imposed on M/s. Ahmeds Construction Equipments (IEC- CASPB9546E) under Section 114AB of the Customs Act, 1962 on account of claiming export incentives/benefits without receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-IV.
- vi. The Bond should not be enforced and Bank Guarantee of 10,82,079/- (Ten Lakhs Eighty two Thousand and Seventy Nine Only) at the time of Provisional Release of the goods for Back To Town, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

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

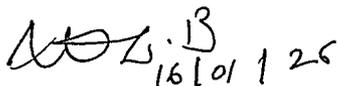
18. In case the notice is eligible to avail the facility of settlement of the case as per the Chapter XIVA of the Customs Act, 1962, and interested in the same, he may apply to the Settlement Commission as per prescribed procedure and also inform the same to the Adjudicating Authority

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

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

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

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

  
16/01/25

RAGHU KIRAN B.

COMMISSIONER OF CUSTOMS (in-situ)  
CEAC, NS-II, JNCH

To,  
Noticees,

1. *M/s. Ahmeds Construction Equipments (IEC- CASPB9546E)  
Plot No 1/1, SY No 32, Pillar No 243, Suleman Nagar,  
Rajender Nagar, Conta Hyderabad*

Copy to:

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

Annexure - I

<i>Sr. No.</i>	<i>List of Relied Upon Documents</i>
<i>RUD-I</i>	Shipping Bill No 7127347 dated 30.01.2024
<i>RUD-II</i>	Panchanama dated 16.02.2024
<i>RUD-III</i>	Chartered Engineer Report
<i>RUD-IV</i>	Letter received from IndusInd Bank
<i>RUD-V</i>	Letter dated 26.02.2024 for release of goods from IndusInd Bank
<i>RUD-VI</i>	Provisional Release letter for the goods
<i>RUD-VII</i>	GST Verification report of the exporter
<i>RUD-VIII</i>	Copy of statement of Authorized representative of the exporter

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

To,  
Noticees,

1. ***M/s. Ahmeds Construction Equipments (IEC- CASPB9546E)  
Plot No 1/1, SY No 32, Pillar No 243, Suleman Nagar,  
Rajender Nagar, Conta Hyderabad.***

Copy to:

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

**Annexure - I**

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<b><i>RUD-VII</i></b>	GST Verification report of the exporter
<b><i>RUD-VIII</i></b>	Copy of statement of Authorized representative of the exporter



INDIAN CUSTOMS EDI SYSTEM

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE
GOVERNMENT OF INDIA

Table with 3 columns: Port Code, SB No, SB Date. Values include INNSA1, 7127347, 30-JAN-24, IEC/Br, CASPB9546E, 0, GSTIN/TYPE, 36CASPB9546E1ZE GSN, CB CODE, AEYPG1162KCH001, TYPE, INV, ITEM, CONT, Nos, 1, 1, 0, PKG, 1, G.WT, KGS, 23850



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

\*SBZ2020220242129

PART - I - SHIPPING BILL SUMMARY

Main shipping bill summary table with sections A (Status), B (Declaran Details), C (Valu Summa), E (Manifest Details), G (Equipment Details), I (Annex Details), and J (Process Details). Includes fields like Mode, Assess, Exmn, Jobbing, Meis, DBK, Rodtp, Licence, Dfrc, Re-exp, LUT, Port of Loading, State of Origin, etc.

Validity unknown

Digitally signed by DS DIRECTORATE GENERAL OF SYSTEMS AND DATA MANAGEMENT 01
Date: 2024.02.02 21:34:54 IST
Reason: CUSTOMS
Location: INDIA

Glossary

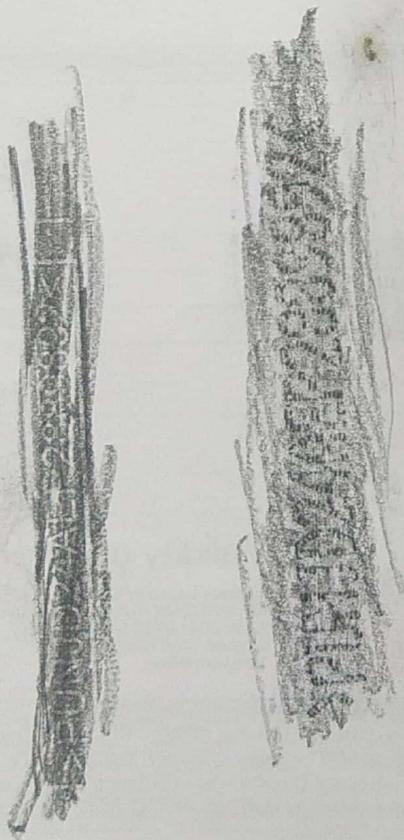
A: ASSESS - Assessed, EXMN - Examined, MEIS - Merchandise Export Incentive Scheme, DBK - Drawback, ROSL - Rebate of State Levies, DEEC - Duty Exemption Entitlement Certificate, DFRC - Duty Free Replenishment Certificate, LUT - Letter of Under Taking, B: CB - Customs Broker, AD - Authorized Dealer, AEO - Authorized Economic Operator, UCR - Unique Customs Reference, C: DISCOU - Discount, COM - Commission, P/C - Packing Charges, D: EX. PR. - Export Promotions, E: MAWB / HAWB - Master / House Airway Bill Number, J: BRC - Bank Realisation Certificate

Scan QR Code using ICETRAK Mobile App for authentication. Visit ICEGATE portal to verify latest version\*.

Handwritten signature and date: 10/21/2024

Handwritten signature and date: 16/02/2024

Handwritten signature and date: 16/02/2024



Handwritten text, possibly a date or reference number, located below the first scribbled column.

Handwritten text, possibly a date or reference number, located below the second scribbled column.



**INDIAN CUSTOMS EDI SYSTEM**  
 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
 DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
 GOVERNMENT OF INDIA

Port Code	SB No	SB Date
INNSA1	7127347	30-JAN-24
IEC/Br	CASPB9546E	0
GSTIN/TYPE	36CASPB9546E1ZE GSN	
CB CODE	AEYPG1162KCH001	
TYPE	INV	ITEM
Nos	1	1
PKG	1	0
	G.WT	KGS
	23850	



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

\* SB22020220242129

**PART - II - INVOICE DETAILS**

A. REF	1.S.No	2.INVOICE No. & Dt.	3.P.O.No. & Dt.	4.LoC No. & Dt	5.Contract No.&Dt	6.AD code	7.INVTERM
1	165/23-24	29/01/2024				0510019	FOB

B. TRANSACTION PARTIES	1.EXPORTER'S NAME & ADDRESS		2.BUYER'S NAME & ADDRESS	
	AHMEDS CONSTRUCTION EQUIPMENTS PLOT NO 1/1 SY NO 32 PILLER NO 243 SULEMAN NAGAR, RAJENDER NAGAR Conta 500030		BOSS MACHINERY B ,V NOORD-BRABANT,5505JA,VELDHOVEN EINDHOVENSEBAAN 3,	
	3.THIRD PARTY NAME & ADDRESS		4.BUYER AEO STATUS	

C. VAL DTLs	1.INVOICE VALUE	2.FOB VALUE	3.FREIGHT	4.INSURANCE	5.DISCOUNT	6.COMMISON	7.DEDUCT	8.P/C	9.EXCHANGE RATE
	73000	73000	0	0	0	0	0		1 USD INR 82.35
	USD	USD	USD	USD					
D. ITEM DETAILS	1.ItemSNo	2.HS CD	3.DESCRPTION			4.QUANTITY	5.UQC	6.RATE	7.VALUE(F/C)
	1	84295200	NEW HYDRAULIC EXCAVATOR JCB 245LR SL NO PUNJD24AEP2889892 ENGINE NO84555340 Y ear of Manufacture 2023			1	NOS	73000	73000

LET EXPORT

Glossary

A: Ref - Reference P.O. - Purchase Order, LoC - Letter of Credit, AD - Authorised Dealer C: VAL DTLs - Valuation Details  
 FOB - Freight On Board, DEDUCT - Deduction , P/C - Packing Charge D: HS CD - Harmonized System Code, UQC - Unit Quantity Code

Scan QR Code using ICETRAK Mobile App for authentication.  
 Visit ICEGATE portal to verify latest version\*.

P1 TOSKob  
10/2/2024

P2 Gobi  
10/2/2024

CB  
10/2/2024



**INDIAN CUSTOMS EDI SYSTEM**  
 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
 DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
 GOVERNMENT OF INDIA

Port Code	SB No	SB Date
INNSA1	7127347	30-JAN-24
IEC/Br	CASPB9546E	0
GSTIN/TYPE	36CASPB9546E1ZE GSN	
CB CODE	AEYPG1162KCH001	
TYPE	INV	ITEM
Nos	1	1
PKG	1	0
	G.WT	KGS
	23850	



\* SB22020220242129

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

**PART - III - ITEM DETAILS**

1.INVSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	1	84295200	NEW HYDRAULIC EXCAVATOR JCB 245LR SL NO PUNJD24AEP2889892 ENGINE NO84555340 Y ear of Manufacture 2023	1	NOS	73000	73000	6011550	6612705
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18SCHCOD		
			N	P	6011550	1082079	00		
19. SCHEME DESCRIPTION	20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN				
Free SB Involving Remittance 0	1	NOS	Telangana		HYDERABAD				
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	No	N				

INVOICE (1/1)

LET EXPORT CO

**GLOSSARY**

FOB - Freight On Board, HS CD Harmonized System Code, UQC - Unit Quantity Code, PMV - Present Market Value, CESAM - Cess Amount  
 IGSTSTA - IGST Payment Status, VAL - IGST Value, PAID - IGST Amount Paid, SCHCOD - Scheme Code, SQC MSR - Standard Quantity  
 Measurement, comp - compensatory, PT Abroad - Preferential treatment Availed Abroad

Scan QR Code using ICETRAK Mobile App for authentication.  
 Visit ICEGATE portal to verify latest version\*.

P1 TOSK...  
15/12/2024

Page 3 of 8  
P2 Shubh 16/12/2024 CB T...  
16/12/2024



**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Port Code	SB No	SB Date
INNSA1	7127347	30-JAN-24
IEC/Br	CASPB9546E	0
GSTIN/TYPE	36CASPB9546E1ZE GSN	
CB CODE	AEYPG1162KCH001	
TYPE	INV	ITEM
Nos	1	1
PKG	1	G.WT
		KGS
		23850



\*SB22020220242129

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

**PART - IV - EXPORT SCHEME DETAILS**

**A. DRAWBACK & ROSL CLAIM**

1.INV SNO	2.ITEM SNO	3.DBK SNO.	4.QTY/WT	5.VALUE	6.RATE	7.DBK AMT	8.STALEV	9.CENLEV	10.ROSCTL AMT
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**B. AA / DFIA LICENCE DETAILS**

1.INV SNO	2.ITEM SNO	3.LICENCE NO	4.DESCN OF EXPORT ITEM	5.EXP SNO	6.EXPQTY	7.UQC	8.FOB VALUE
		9.SION	10.DESCN OF IMPORT ITEM	11IMP SNO	12IMPQT	13.UQC	14.INDIG / IMP

**C. JOBBING DETAILS**

1.BE NO	2.BE DATE	3.PORT CODE	4.DESCN OF IMPORTED GOODS	5.QTY IMP	6.QTY USED
---------	-----------	-------------	---------------------------	-----------	------------

**D. SINGLE WINDOW DECLARATION**

1.INVSN	2.ITMSN	3.INFO	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	ORC	DOO	507			
1	1	CHR	SQC			1	NOS
1	1	ORC	EPT	NCPTI			
1	1	DTY	GCESS			0	INR
1	1	ORC	STO	36			
1	1	DTY	RDT	RODTEPN		1	NOS

**E. SINGLE WINDOW DECLARATION - CONSTITUENTS**

1.INVSN	2.ITMSN	3.C SNO	4.NAME	5.CODE	6.PERCENTAGE	7.YIELD PCT	8.ING
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**F. SINGLE WINDOW DECLARATION - CONTROL**

1.INVSN	2.ITMSN	3.CONTROL TYPE	4.LOCATION	5.ST DT	6.END DT	7.RES CD	8.RES TEXT
---------	---------	----------------	------------	---------	----------	----------	------------

**G.SUPPORTING DOCUMENTS**

1.INVSN	2.ITMSN	3 DOCTYPCD	4. ICEGATE ID	5. IRN	6.PARTY CD	7.ISSUE PLA	8.ISS DT	9.EXP DT
1	1	101000	NAVNATHDEVKAR	2024013000091652		NETHERLAND	30-JAN-24	
1	1	934000	NAVNATHDEVKAR	2024013000091654		NETHERLAND	30-JAN-24	
1	1	380000	NAVNATHDEVKAR	2024013000091655		NETHERLAND	30-JAN-24	
1	1	271000	NAVNATHDEVKAR	2024013000092060		NETHERLAND	30-JAN-24	
1	1	101000	NAVNATHDEVKAR	2024013000092061		NETHERLAND	30-JAN-24	
1	1	380000	NAVNATHDEVKAR	2024013000091656		NETHERLAND	30-JAN-24	
1	1	325000	NAVNATHDEVKAR	2024013000091653		NETHERLAND	30-JAN-24	

**H.INVOICE DETAILS**

1.SNO	2.INVOICE NO	3.INVOICE AMOUNT	4.CURRENCY
1	165/23-24	73000	USD

**I.CONTAINER DETAILS**

1.SNO	2.CONTAINER	3.SEAL	4.DATE
-------	-------------	--------	--------

**J.AR4 DETAILS**

1.INVSN	2.ITMSN	3.AR4 NUMBER	4.AR4 DATE	5.COMMISSIONERATE	6.DIVISION	7.RANGE
---------	---------	--------------	------------	-------------------	------------	---------

**K. THIRD PARTY DETAILS**

1.INVSN	2.ITMSN	3.IEC	4. EXPORTER NAME	5. ADDRESS	6.GSTN ID AND TYPE
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**L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS**

1.INVSN	2.ITMSN	3.TYPE	4.MANUFACT CD	5.SOURCE STATE	6.TRANS CY	7.ADDRESS
---------	---------	--------	---------------	----------------	------------	-----------

**Glossary**

INVSN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC-Unit Quantity CodeFOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT -Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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P1 *10/2/2024*

P2 *16/2/24*

CB *16/2/2024*



**INDIAN CUSTOMS EDI SYSTEM**  
 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
 DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
 GOVERNMENT OF INDIA

Port Code	SB No	SB Date
INNSA1	7127347	30-JAN-24
IEC/Br	CASPB9546E	0
GSTIN/TYPE	36CASPB9546E1ZE GSN	
CB CODE	AEYPG1162KCH001	
TYPE	INV	ITEM
Nos	1	1
PKG	1	0
	G.WT	KGS
	23850	



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

**PART - IV - EXPORT SCHEME DETAILS**

\*SB22020220242129

**M. RODTEP DETAILS**

1. INVS N	2. ITMS N	3. QUANTITY	4. UQC	5. NO. OF UNITS	6. VALUE
-----------	-----------	-------------	--------	-----------------	----------

**N. REEXPORT DETAILS**

1. INVS	2. ITMS N	3. BE SITE ID	4. BE NUMBER	5. BE DATE	6. BE INV SNO	7. BE ITEM S	8. BE QTY	9. BE UQC
---------	-----------	---------------	--------------	------------	---------------	--------------	-----------	-----------

OTHER ADDITIONAL INFORMATION

LET EXPORT COPY

**Glossary**

INVS N - Invoice Serial Number ITMS N - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC - Unit Quantity Code FOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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P1 103KOL  
10/2/2024

Page 5 of 6  
P2 10/2/2024

CB 10/2/2024



**INDIAN CUSTOMS EDI SYSTEM**  
 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
 DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
 GOVERNMENT OF INDIA

Port Code	INNSA1	SB No	7127347	SB Date	30-JAN-24
IEC/Br			CASPB9546E		0
GSTIN/TYPE			36CASPB9546E1ZE GSN		
CB CODE			AEYPG1162KCH001		
TYPE	INV	ITEM	CONT		
Nos	1	1	0		
PKG	1	G.WT	KGS	23850	*SB22020220242129



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

**PART - V - DECLARATIONS**

A. DECLARATION STATEMENT

LET EXPORT COPY

B. AUTHORIZED SIGNATORY

DATE

AUTHORIZED SIGNATORY

CHA NAME :AEYPG1162KCH001

PLACE

Scan QR Code using ICETRAK Mobile App for authentication.  
 Visit ICEGATE portal to verify latest version\*.

P. roskol  
16/2/24

Page 6  
16/2/24

CS [Signature]  
16/2/24

①

**PANCHANAMA dated 16.02.2024 drawn at CFS – Vaishno Logistics Yard Ltd., Village- Paundkhar, Belondakhar, Mumbai, MH – 410206**

<b>Pancha No. 1</b>		<b>Pancha No. 2</b>	
Name	: Dipesh Balkrishna Koli	Name	: Samit Kisan Koli
Age	: 38 Years	Age	: 34 Years
Address	: Goodwill Pride CHS, Flat No. 504, Plot No. A-37 Sector 05 Khanda Colony New Panvel Raigard MH 410206	Address	: 704 Karanja Road, Behind Jari Mari Mandir, Mulekhand Koliwada Raigarh, MH 400702
Occupation	: Pvt Job	Occupation	: Pvt Job
ID Card	: 805340791018	ID Card	: 475690524527
Mobile No.	: 9664273349	Mobile No.	: 8169953272

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Paramveer Singh Nain, an Intelligence Officer, SIIB(X), JNCH on 16.02.2024 at 1130 hrs at Vaishno Logistics Yard Ltd., Village- Paundkhar, Belondakhar, Mumbai, MH to witness the examination of goods of exporter M/s.Ahmeds Construction Equipments covered under 01 Shipping Bills No. 7127347 dtd 30.01.2024 , for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Navnath P. Devkar, G-card holder of M/s. P.G. Goswamy (License No. AEYPG1162KCH001) having Kardex No. 2287/2021 and Shri Shailesh M. Gondhalekar, CE and proprietor of M/s. Astral Associates. Then the officer explained to us that the exporter M/s. Ahmeds Construction Equipments having address at Plot No. 1/1 SY No 32 Piller No. 243 Suleman Nagar, Rajender Nagar Hyderabad has filed 01 Shipping Bills No. 7127347 dtd 30.01.2024 through their Customs Broker M/s P.G. Goswamy (License No. AEYPG1162KCH001) having Kardex No. 2287/2021 for export of their consignment.

We were shown copy of Hold letter dated 09.02.2024 issued vide F.No. SG/Misc-345/2023-24/SIIB(X) JNCH signed by Dy. Commissioner of Customs, SIIB(X), JNCH regarding hold of the above-mentioned Shipping Bills along with their respective export invoice & packing list.

Further, the above-mentioned officer along with CE requested us to witness the examination proceedings of the goods covered under 01 Shipping Bills No. 7127347 dtd 30.01.2024 to which we both voluntarily agreed.

P1 TOSKals  
16/02/2024

P2 J. Kulkarni  
16/02/2024

CB. H. Kulkarni  
16/02/2024

Thereafter, all of us proceeded to the area/location inside Vaishnav Logistics Yard CFS where the machinery was placed in open yard area designated by the CFS. Further, machine was identified with the engine number & product identification no. mentioned on the SB bill. The details of product identification no. and engine serial no. were also traced on payment advance invoice with the help of pencil. We, the panchas, have signed the traced paper as a proof of having seen the same.

Details of the goods covered under the above said Shipping Bills is as follows:

Sr No	S/B No. & Date	Description of Machinery.	FOB (in Rs.)	Drawback (in Rs.)	RoDTE P (in Rs.)	IGST
1	7127347 dtd 30.01.2024	New Hydraulic Excavator JCB 245LR SL NO PUNJD24AEP2889 892 Engine no. 84555340	60,11,550 /-	Free SB	Free SB	10,82,079 /-

**During 100% examination, goods covered under Shipping Bills No. 7127347 dtd 30.01.2024 were found as declared in terms of quantity and declared description as per shipping bill and checklist. Further, CE along with the officer also examined the machine in our presence and CE report is awaited.**

Export consignment pertaining to Shipping Bills No. 7127347 dtd 30.01.2024 were examined in open yard at the same location inside Vaishnav CFS in our presence and the same were handed over to Manager, Vaishnav CFS for safe custody.

We have put our dated signatures on the Shipping Bills No. 7127347 dtd 30.01.2024, their respective Export Invoice and Packing List and other relevant documents as a token of having seen the same and being present during the examination.

P. T. B. K. K. L.

P.2. J. K. S. 16/2/24

C. B. K. 16/2/2024

The Panchanama running into 03 pages ended in the same place and same date i.e. 16.02.2024 at 1330 hrs. The Panchanama was carried out in our presence and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 16<sup>th</sup> day of February 2024.

*Paramveer*  
16/02/24  
(Paramveer Singh Nain)  
I.O./SIIB(X), JNCH

In presence of:

*H. Singh*  
16/02/2024  
(Representative of CB)

*Prakash*  
16/2/2024  
Pancha-I

*Prakash*  
16/2/24  
Pancha-II



भारत सरकार  
GOVERNMENT OF INDIA



द्विपेश बालकृष्ण कोली  
Dipesh Balkrishna Koli  
जन्म तारीख / DOB: 04/09/1986  
पुरुष / MALE

8053 4079 1018

माझे आधार, माझी ओळख

*Tobako*



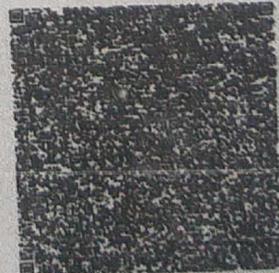
भारत विशिष्ट पहचान प्राधिकरण  
UNIQUE IDENTIFICATION AUTHORITY OF INDIA



पत्ता:  
द्विपेश बालकृष्ण कोली, गुडविल प्राईड सीएचएस फ्लॉट  
नं. 504, प्लॉट नं. 5-37 सेक्टर-05, खांडा कॉलनी नवीन  
पनवेल, पनवेल, रायगड,  
महाराष्ट्र - 410206

**Address:**

S/o Balkrishna Koli, Goodwill Pride CHS Flat No.504,  
Plot No A-37 Sector-05, Khanda Colony New Panvel,  
Panvel Raigarh, Maharashtra - 410206



8053 4079 1018



1947



help@uidai.gov.in



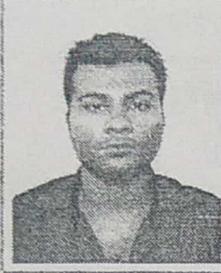
www.uidai.gov.in



भारत सरकार  
Government of India



Issue Date: 13/12/2013



समित किसन कोळी  
Samit Kisan Koli  
जन्म तारीख / DOB: 08/11/1990  
पुरुष / MALE



4756 9052 4527



4756 9052 4527

मेरा आधार, मेरी पहचान

*Samit Koli*



भारतीय विशिष्ट पहचान प्राधिकरण

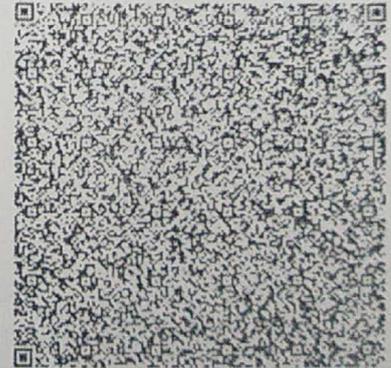
Unique Identification Authority of India



Print Date: 18/12/2020

पता: S/O: किसन दत्त कोळी, 704,  
करंजा रोड, जरी मरी मंदिर मागे,  
मुळेखंड - कोळीवाडा, चंजे, रायगड,  
महाराष्ट्र, 400702

Address: S/O: Kisan Dattu Koli, 704,  
Karanja Road, Behind Jari Mari Mandir,  
Mulekhand - Koliwada, Chanje, Raigarh,  
Maharashtra, 400702



4756 9052 4527



1947



help@uidai.gov.in



www.uidai.gov.in



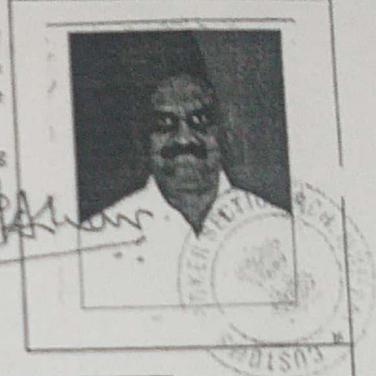
FORM-G/PA

CARD NO. 2287/2021

[see sub-regulation (5) of regulation 13]  
Identity Card

Valid upto 10.06.2032

Shri/Ms. NAVNATH P. DEVKAR having been registered in the books of this office as an POWER OF ATTORNEY HOLDER of Shri/Sarvashri/Ms./ M/s P.G.GOSWAMY having been authorized by him/them to transact business at the Mumbai Custom House on his/their behalf is hereby permitted to do so for a period of five years with effect from 21.01.2022 or until the Cancellation of the license issued to his principal, whichever is earlier.  
He/She has passed the examination conducted under sub-regulation (5) of regulation 13 of the Customs Brokers Licensing Regulations 2018.



Specimen signature of employee:

Permanent Account No. (PAN) of employee:

AFSPD2248C

Name of the Customs Broker:

P.G.GOSWAMY

Customs Broker Licence No.:

AEYPG1162KCH001 [11/1690]

Customs station:

MUMBAI

Dated:

21.01.2022

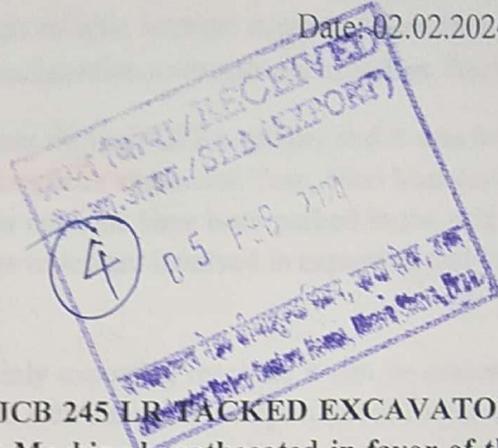
Signature of the Deputy/Assistant Commissioner of Customs

1. यह कार्ड अंतरणीय नहीं है और इसे मुंबई सीमाशुल्क के किसी भी कर्मचारी द्वारा मांगे जाने पर प्रस्तुत किया जाना चाहिए।
2. यह कार्ड सीबीएलआर 2018 के विनियमन 13(5) के तहत सीमाशुल्क ब्रोकर के प्राधिक/भागीदार/निर्देशक/कर्मचारी को जारी किया गया है जिसका नाम कार्ड के मुखपृष्ठ पर उल्लिखित है।
3. यह कार्ड मुंबई सीमा शुल्क क्षेत्र में सीमा शुल्क निकासी कार्य करने के लिए मान्य है।
4. इस कार्ड का उपयोग किसी अन्य उद्देश्य के लिए नहीं किया जाना चाहिए।
5. इस कार्ड को सीमा शुल्क क्षेत्र के अंदर हर समय पहना और प्रदर्शित किया जाना चाहिए।
6. जब यह कार्ड किसी भी कारण से अमान्य हो जाता है, तो इसे जारी करने वाले प्राधिकारी को तत्काल वापस किया जाना चाहिए।
7. इस कार्ड के खो जाने/मिलने की सूचना नियंत्रण कक्ष, नवीन सीमाशुल्क भवन, बलार्ड एस्टेट, मुंबई (फोन: 022-22757575 (24 घंटे)) या निकटतम पुलिस स्टेशन में तुरंत दें।

1. This card is non-transferrable and should be produced on demand by any employee of Mumbai Customs.
2. This card has been issued under Regulation 13(5) of CBLR 2018 to the Proprietor/Partner/Director/Employee of Custom Broker whose name is mentioned on the face of the card.
3. This card is only valid for transacting Customs clearance work in Mumbai Customs Zones.
4. This card should not be used for any other purpose.
5. This card should be worn and displayed at all times inside Customs Area.
6. When this card ceases to be valid for any reason, it should be returned to the issuing authority.
7. If this card is lost/found by anyone, it should be immediately be informed/returned to the Control room, New Custom House, Ballard Estate, Mumbai. Phone: 022-22757575 (24 hrs.) or to the nearest Police Station.

Date: 02.02.2024

To  
Dy. Commissioner Customs SIIB (EXPORT)  
Navhaseva, Mumbai Zone-02  
Uran  
Navi Mumbai-400707.



**Subject: Illegal possession of two JCB 245 LR TACKED EXCAVATOR,800M TRACK, AC CAB EXCAVATOR Machine hypothecated in favor of the bank and to release the machines in favor of IndusInd Bank Ltd., bearing chassis No. PUNJD24AEP2889892 and Engine No.84555340.**

Details of JCB-

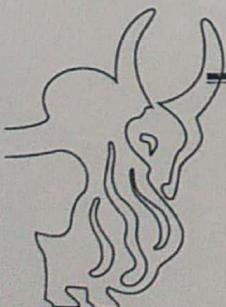
Loan account no	KHN00498E
Machine type	JCB 245 LR TACKED EXCAVATOR,800M TRACK, AC CAB EXCAVATOR
Registration no	NA
Loan Amount	50,00,000/-
Engine no	84555340.
Chassis no	PUNJD24AEP2889892

*received on 7/2/24 at 12:50 PM*  
*Admin*  
*WSP*  
*8 & I Cell*  
*Received on 01:55 PM*  
*07/02*

Dear Sir,

IndusInd Bank Limited, having State Office address at The Affaires, Office No. 1501-1502, Plot No.9, Sector 17, Opp. Bhumiraj Costarica, Palm Beach Road, Sanpada, Navi Mumbai-400705. We hereby intending to put you on notice with regard to the following facts: -

1. Indusind Bank has sanctioned loan to its customers by name Mr.Ramesh Arjun Vaddar for purchasing the above mentioned JCB machine. The funding is done through their Basavanagudi branch, Bangalore to the above said borrower. At the time of availing the loan the borrowers have given a declaration that during the pendency of the loan agreement the said machine will not be shifted or exported out of india without consent of IndusInd Bank Ltd – (Docs attached with notice). The loan agreement also envisages that during the subsistence of the loan agreement the hypothecated asset cannot moved out of Indian territory.
2. It is brought to your notice that post funding when our bank officials visited the borrower's place of business for inspecting the vehicles, to their utter surprise the said machines could



₹



# IndusInd Bank

not be located and the bank officials through reliable sources came to know that the said borrower is trying to shift the machine with an intention to export out of Indian Territory.

3. We have tracked the location of the said machines through GPRS tracker and it was found that the said machines are parked in your **Vaishnavi Logistics** situated at Uran, Navi Mumbai parking yard and further we have been informed that this machine have been parked in the said yard by borrower with the help of some unknown persons which are involved in exporting and importing assets.
4. From the main object of borrower which is mainly exporting machine it can be presumed that the above referred machine is parked at your yard with intention to export out of Indian territory. This transaction is in gross violation of the loan agreement and the declaration given by the borrower.
5. With an intention to export machines out of Indian territory, the above referred machine is shifted from Basavanagudi branch, Bangalore, Karnataka State to your Navi Mumbai Parking yard, through borrower and some unknown persons. During the subsistence of the loan agreement the proposed action of exporting the machine is illegal and it amounts to an **offence under section 420,406 & 120B of Indian Penal Code** for criminal breach of trust, criminal conspiracy and cheating which the borrowers have committed against the bank and also trying to cause wrongful loss to the Bank. It can be further presumed that you are abetting the offences committed by the borrower by holding the machine and trying the exporter to export the machine illegally. IndusInd Bank, is in the process of filing FIR to the concern police station against the all persons which are involved in exporting assets.
6. Borrower don't have any legal right or title to park the machine at your yard as the vehicle is hypothecated in favour of the bank and the bank has not permitted the borrower to move the machines out of Indian territory. Hence your possession of the above referred machines amounts to an illegal possession. It can further be presumed that you are in hand-in-glove with the borrower and with an intention to cause wrongful loss to the bank has conspired with the borrow and trying to export the machines.
7. We would like to bring it your notice with regard to the fact that IndusInd Bank has lent financial assistance to the borrowers for purchasing the above referred machine. The said machine is hypothecated in favor of the bank and the said hypothecation is registered in the invoice of the machine. Hence, IndusInd Bank is having first charge on the machine and is empowered to inspect the vehicle and also invoke their charge against the machine in case of violation of the terms and conditions of the loan agreement along with the declaration executed by and between the bank and the borrower. It is once again reiterated that the above referred machines are illegally parked in your yard and further without the permission of the bank you are not entitled to release the asset to any person / entity. You are further called upon to release the machines to the authorized representative of IndusInd Bank as the machines are hypothecated in favor of the



*FCB*

Page 2

**Mumbai Office :** The Affaires, Office No. 1501-1502, Plot No. 9, Sector 17, Opp. Bhumiraj Costarica, Palm Beach Road, Sanpada, Navi Mumbai - 400 705. Tel.: 022-6977 0666

**Corporate Office :** 8th Floor, Tower 1, One Indiabulls Centre, 841, S.B. Marg, Elphinstone Road, Mumbai - 400 013, India.  
Tel.: 022-2423 1999 / 3049 3999 Fax : 022-2423 1998

**Regd. Office :** 2401, Gen. Thimmayya Rd. (Cantonment), Pune - 411 001, India.  
Tel.: 020-634 3201 Fax : 020-634 3241

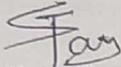


# IndusInd Bank

bank. As the borrower and co-borrower are trying to export the machines illegally with the connivance of the exporter you are called upon to go through the material on record and release the machines to the bank under proper acknowledgement. As the machine is exclusively charged in favor of the bank you are not entitled to hold the same and the asset need to be released to the bank

8. It is therefore, you are hereby called upon not to release the above referred machines to borrower or to any third party and also take note of our strong objection in this regard. Despite our objection if you wish to choose for releasing the machine in favor of the exporter or any third party without the consent of the bank you will be responsible for the costs and consequences arising out of the litigation to be initiated by the bank in this regard and will also responsible for financial loss if any suffered by the bank in this regard.

For Indus Ind Bank Ltd



(Authorized Signatory)



TO,

DATE : 26-02-2024

VAISHNAVI LOGISTICS

BOMBAY.

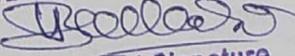
SIR,

KINDLY RELEASE THE MACHINE BEARING JCB245LR – TRACKED EXCAVATOR  
800MM TRACK , AC CAB EXCAVATOR AND RELEASE THE MACHINE TO Customer  
Name : Ramesh Arjun Vadar , Near Venkatesh Gudi ,Ingaleshwar , Dist Vijayapura -  
586203 (Karnataka)

Asset Details : JCB245LR – TRACKED EXCAVATOR 800MM TRACK , AC CAB  
EXCAVATOR  
Chasis No : PUNJD24AEP2889892  
ENGINE NO : 84555340  
HSN CODE NO :84295200

THANKING YOU

REGARDS

INDUSIND BANK LTD  
INDUSIND BANK LTD.  
  
Authorised Signature

Location: IndusInd Marketing & Financial Services, Service Provider for IndusInd Bank Ltd.,  
Above IDIBI Bank , 1<sup>st</sup> floor , Near NCC Office, Solapur Road, Bijapur-586103

Corporate Office : 701, Solitaire Corporate Park, 167, Guru Hargovindji Marg, Andheri (East), Mumbai-400 093  
Tel (022) 5641 2200 Fax:(022) 5641 2224.

Regd. Office: 2401, Gen. Thimmayya Road, (Contonment), Pune 411 001. Tel:(9520) 634 3241.

[www.indusind.com](http://www.indusind.com)

o/c

भारत सरकार/ Government of India  
वित्त मंत्रालय / Ministry of Finance  
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय  
Office of Commissioner of Customs NS-II  
Jawaharlal Nehru Custom House, Nhava Sheva,  
Dist- Raigad, Maharashtra - 400 707  
Siibx.jnch@gov.in



12-04-2024

CUS/SIIB/INF/56/2024-SIIB(E)

To,

The Additional Commissioner of Customs  
CEAC, JNCH  
Nhava Sheva.

Sir,

**Sub: Provisional release of the goods for BTT covered under 01 Shipping Bills No.7127347 dtd 30.01.2024 of exporter M/s Ahmed Construction Equipments (IEC-CASPB9546E) - reg.**

The Exporter M/s Ahmed Construction Equipments (IEC-CASPB9546E) is exporting JCB 245 LR Hydraulic Excavator vide shipping bill no-7127347 dated 30.01.2024. The IndusInd Bank informed this office vide dated 02.02.2024 that the loan account of this machine is not settled. The loan agreement also envisages that during the subsistence of loan agreement the hypothecated asset cannot move out of Indian territory.

**SIIB(X) Investigation:-**

Thereafter, the goods attempted to be exported vide the shipping bills were examined 100% under Panchanama along with empaneled CE. During the examination, the quantity and marking of the consignment were found as per declaration in the Shipping bill, invoice and packing list.

Further, the CE report Ref. No. AA/CEC/ASG/2024/0325 is enclosed below. The CE findings are as follows:

- The item is new and run time of Hydraulic excavator is 9.2 hrs i.e. generally for testing and trial purpose.
- The item is non scomet & non hazardous
- The Country of Origin is India

- The assessed value is 63,49,583/- . The value of goods is not disputed.
- The YOM: not found, it appears to be around 2024.

Further, the exporter has submitted the relevant documents i.e. GSTR2A, Bank statement, invoice and sale agreement wherein GSTR2A reflects purchase Tax invoice entry which also supports fair valuation.

Moreover, a IndusInd Bank letter dated 26.02.2024 ( submitted by the Exporter) to release the said machine having chasis no-PUNJD24AEP2889892, which was also verified from Bank officials. In reply email dated 26.03.2024 from rajendra.tehra@induind.com, **the said Bank letter was found genuine informing that no hypothecation for the said machine pending with bank.**

Details of the consignment as follows:-

Sr No	SB no. & date	FOB value (in Rs)	Export benefits Claimed (if any)
1.	7127347 dated 30.01.2024	60,11,550/-	Free SB, However, the Exporter has paid IGST of Rs 10,82,079/- in said SB.

Further investigation is still pending regarding GST verification of the Exporter & its supply chain etc. Meanwhile, the exporter vide letter received dated 01.04.2024 has requested for provisional release of the goods for BTT purpose.

In view of above, provisional release of the goods for **back to Town** covered under shipping bill No 7127347 dated 30.01.2024 may be decided by the adjudicating authority along with Bond and/or BG depending on merit of the case.

This issues with approval of the Addl. Commissioner of Customs, SIIB(X), JNCH.

Yours Faithfully

*[Signature]*  
12/4/24

**KAPIL**  
**APPRAISER**

SIIB (X), JNCH

Encl : Copy of SB, Bank NOC,  
CE Report.

# ASTRAL ASSOCIATES

CUSTOM APPROVED CHARTERED ENGINEER INPT 68/2015, MUM AIR 17/2022-23, Ahmedabad 11/2023 Mundra 25/2020, ICD TKD 37/2021  
IBBI REGISTERED VALUER, COMPETENT PERSON, SAFETY AUDITOR, CONSULTANTS

C/5, Renuvir Society, Tilak Nagar, Jijamata Marg, Thane (E)- 400 603. | Tel: 022-25326546 | Mob: +91 9870342188 | +91 9967736526  
Email: astral78612@gmail.com | shailesh78612@gmail.com | shailesh78612@rediffmail.com

## CHARTERED ENGINEER INSPECTION REPORT

Ref. No.: AA/CEC/ASG/2024/0325

Date: 13 February 2024

I, Mr. Shailesh M. Gondhalekar of M/s. Astral Associates hereby certify that we have carried out an inspection of the items covered under Export Invoice Nos. 165/23-24 Dated 29.01.2024. Our report / details given as under: -

We have visually inspected the items and certify the following:

(i)	Consignor (Exporter)	AHMEDS CONSTRUCTION EQUIPMENTS PLOT NO. 1/1, SRY. NO. 32, OPP. PILLAR NO. 243, SULEMAN NAGAR, RAJENDRA NAGAR, HYDERABAD, TELANGANA, 500030.
(ii)	Consignee	BOSS MACHINERY B.V NOORD-BRABANT, 5505JA, VELDHOVEN, EINDHOVENSEBAAN 3, NETHERLANDS.
(iii)	IEC Code	CASPB9546E
(iv)	Port of Loading	Nhava Sheva, India
(v)	Port of Discharge	Rotterdam Port, Netherlands
(vi)	Place of Inspection	Vaishno CFS, Nhava Sheva
(vii)	Date of Inspection	12 February 2024
(viii)	Duration of Inspection	One (1) Hour – 11.30 am to 12.30 pm

### Commercial Details:

(i)	Invoice Nos. & Date	165/23-24 Dated 29.01.2024
(ii)	Invoice Value	73,000.00 USD FOB
(iii)	Gross Weight	23,850.000KGS



**Chartered Engineer's Comments:**

1. We were appointed to examine the material by the CB.
2. We have carried out the inspection in the presence of SIIB (Export) Custom Officials & CB.
3. Details of the Goods as per Invoices & Packing Lists provided.
4. We hereby certify that the said item detailed as described in the Invoice and Packing List have technically been verified by us.
5. It was inspected in "as in where in condition".
6. We were requested by the CB & Customs for valuation of the said material. Details are as below:

Sr. No.	Description of Items	Qty.	Declared Invoice Value (USD)	Assessed Value (INR)
1	<b>HYDRAULIC EXCAVATOR</b> <b><u>Details Found:</u></b> Make: JCB Manufacturer: JCB HEAVY PRODUCTS LTD Designation: EXCAVATOR Type: JCB245 PIN: PUNJD24AEP2889892 Engine No.: 32K84555340 Running Hours: 9.5 hrs Year of Manufacture: Not Found; It appears to be around 2024 Country of Origin: India	1	73,000.00	63,49,583.00
		1	73,000.00 USD	63,49,583.00 INR

7. The said item is used for 9.2 H, which is generally for Testing / Trial Purposes.
8. We have carried out examination of the said material and studied the documentation provided to us.
9. Taking into consideration the design of the said material, and by applying good engineering principles, we can say that:
  - A. **HYDRAULIC EXCAVATOR:**
    - ❖ The said material does not appear in the SCOMET List.
10. Thus, the said material doesn't fall under SCOMET.
11. The said material is non-hazardous.

**Conclusion:**

Taking into consideration the above findings, which were compared with requirements of SCOMET; in my opinion, the said material does not fulfil the required conditions and doesn't fall under SCOMET.



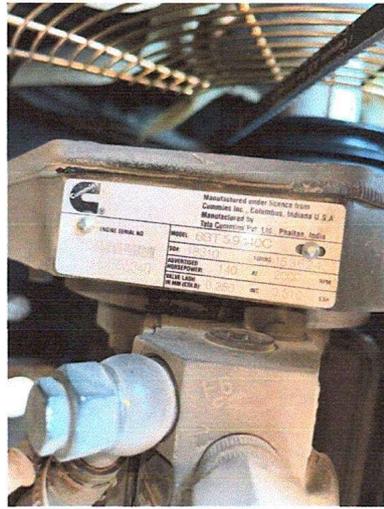
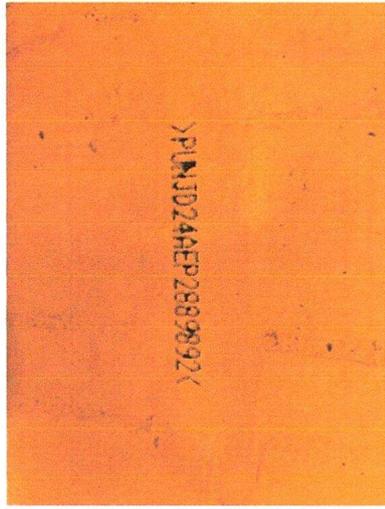
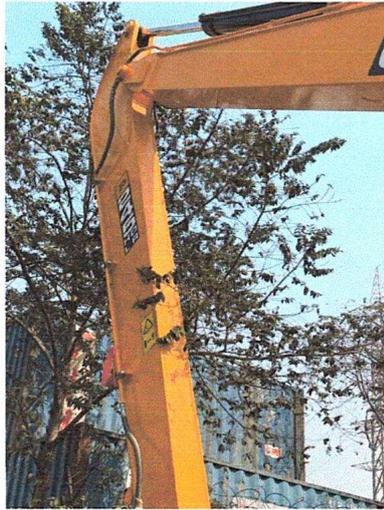
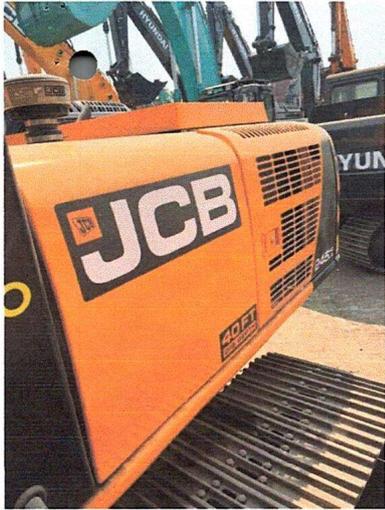
**REMARKS**

- i) This Chartered Engineer's Certificate / Report are issued without prejudice to the best of our knowledge, belief & trust. Further, reserves the right to alter / amend the report for unintended errors if any.
- ii) This report is evidence of our findings at the time and place of inspection our firm does not assume responsibility for physical alterations of the goods inspected which may have occurred after the date / time of inspection.
- iii) This report does not release the buyer / seller from their contractual obligations.
- iv) Neither all nor any part of the contents of this report and its supporting notes shall be copied or disclosed to any part or conveyed to the public orally or in writing through means such as but not limited to advertising, public relations, news, or sales.
- v) This report is confidential and meant for customs clearance purpose only. It does not consider any mortgages, liens or other duties that may exist over the good and affect the value thereof.
- vi) This report shall not constitute a basis for any purpose of financing, mortgaging, leasing, collateral security, or other similar purposes.
- vii) The information stated in this report is derived from the results of inspection / testing procedures carried out in accordance with the instructions of our clients and or our assessment of such results based on any technical standards, trade custom or practice, or other circumstances which should in our professional opinion be considered.
- viii) Shall this certificate be accepted/rejected by whomsoever it may be concerned with the understanding that the CE/Firm jointly or severally are not responsible for any Claims/Damages. Since the items are subject to variable opinions and conditions, this report is issued based on the documentary evidence provided and our physical inspection and findings of the items offered for our inspection at the time and place of inspection.
- ix) No Mechanical, Electrical, or Chemical Test has been carried out by us.

I hereby declare that the particulars and statements made in this certificate are true and correct.

Signature	:	
Name	:	SHALESH M. GONDHALEKAR
Qualification	:	CHARTERED ENGINEER
Registration No. and date	:	M-132088-7, 8th JUNE 2006
Institution under which Chartered	:	INSTITUTION OF ENGINEERS, KOLKATA





**GOVERNMENT OF TELANGANA  
COMMERCIAL TAXES DEPARTMENT**

From  
B. Venkataiah,  
Assistant Commissioner(ST),  
EOW, Team-XI, CCS, DD,  
Rajendranagar-2 Circle,  
Hyderabad.

To  
The Joint Commissioner(ST),  
Saroornagar Division,  
Hyderabad

**Rc.no.GC/AC(ST)/RJNR-2/2024-25, Dt:30-12-2024.**

Respected Sir,

Sub:- Verification of genuineness of Exporter M/s. AHMEDS CONSTRUCTION EQUIPMENTS (GSTIN:36CASP9546E1ZE) - Report called for - Submitted - Reg.

Ref:- Your Officer Letter No.F.No.CUS/SIIB/INF/56/2024-SIIB€-JNCh, Dt:16-12-2024 - Reminder-II.

&&&

I invite your kind attention to the above subject and reference cited and would like to state that, the information called for in respect of M/s. AHMEDS CONSTRUCTION EQUIPMENTS (GSTIN:36CASP9546E1ZE) as called for is hereby submitted as under:

<b>Sl. No.</b>	<b>Particulars</b>	
1	GSTIN:	36CASP9546E1ZE
2.	Legal Name:	Sameena Begum
3.	Trade Name:	AHMEDS CONSTRUCTION EQUIPMENTS
	Registered Address:	SULEMAN NAGAR , PLOT NO 1/1 , SY NO 32 , CHINTALMENT , RAJENDRA NAGAR , Rangareddy , Telangana , 50003
	Email registered under GST	shabbirkhan3889@gmail.com
<b><u>The queries are duly answered as under:</u></b>		
1.	Whether the GSTIN holder is existent at the declared premises. Physical verification of the premises may please be got done.	The GSTIN is registered and the taxpayer is existent in the above Business Premises.
2.	Verify the genuineness of the Exporter M/s. Ahmeds	On verification the tax payer stated that, they are registered Exporter

	Construction Equipment's (GSTIN36CASP9546E1ZE)	vide IEC Code: <b>CASP9546E</b> .
3.	Whether the Exporter M/s. Ahmeds Construction Equipments (GSTIN:36CASP9546E1ZE) has filed the GST returns regularly or otherwise.	The registered taxpayer are filing the monthly GSTR-1 and GSTR-3B returns periodically.
4.	Verify the genuineness of Input Tax Credit / IGST Refund availed by Exporter M/s. Ahmeds Construction Equipment's (GSTIN: 36CASP9546E1ZE). The copies of GSTR-1 & GSTR-2A of the last financial year (2023-24) may please be provided for further necessary action at this end.	The Tax payer Claiming major inputs from J S ENTERPRISES, GSTIN: 27DSEPS5800R1Z0, SBR LIFTERS & TRADERS, GSTIN:27ASPPA9767K1ZY, KGN TRADERS, GSTIN: 20BLFPA9531H1ZK, & Marvel Infra Projects, GSTIN:27GDNPS9105N1ZL and etc., during the year 2023-24. Copy of GSTR2A Enclosed herewith. Further, letters addressed to the jurisdictional officers of the above taxpayers to update genuineness transactions of the supplies.
5.	It is also requested to comment on whether the said GSTIN (s) is/are genuine business entity(ies) or fraudulent/bogus/paper-based firm(s).	The taxpayer is registered and existing in the registered premises and doing business the status of the taxpayer is Active.

Further The Tax payer has reported the following Export Turnovers in GSTR1 and also in GSTR3B.

Sl. No.	Year	Export Turnover
1.	2017-18	Rs. -----Ni-----
2.	2018-19	Rs. 2,48,39,811.78
3.	2019-20	Rs. -----Ni-----
4.	2020-21	Rs. 22,74,028.00
5.	2021-22	Rs.50,65,77,221.31
6.	2022-23	Rs.39,08,16,169.00
7.	2023-24	Rs.68,61,17,757.39

**Encl:-** As above.

**Sd/-**  
**Assistant Commissioner(ST),**  
**Rajendranagar-2 Circle, Hyd.**

**COMMERCIAL TAXES DEPARTMENT**

From Dr.D.Jagannathan, I.A.S., Commissioner of Commercial Taxes, Chepauk, Chennai - 600005	To The Commissioner of Customs, Special Investigation and Intelligence Branch (X), NS - II, Jawaharlal Nehru Custom House, Nhava Sheva, Dist - Raigad, Maharashtra - 400707 (By RPAD)
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**Rc No. IW 1 / 9423549 / 2025 dated 16-02-2025**

Sir,

Sub:	Verification of genuineness of Exporter - M/s Ahmed Construction Equipment (GSTIN 36CASP9546E1ZE) - Regarding.
Ref:	1. Office of the Commissioner Customs, Special Investigation and Intelligence Branch (X), NS - II, F.No. CUS / SIIB / INF / 56 / 2024 - SIIB ( E ) JNCH dated 08.01.2025. 2. This Office mail dated 13.01.2025.

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I solicit kind attention to the references cited.

2. The said exporter M/s Ahmed Construction Equipments (36CASP9546E1ZE) does not belong to the jurisdiction of State of Tamil Nadu.
3. Verification reveals that they are registered Taxpayers in Telangana State.
4. The same has been intimated vide reference 2<sup>nd</sup> cited.
5. Hence copies of the letters received with the reference 1<sup>st</sup> cited are sent herewith for further action at your end.

Encl : Pg (8)

P GANGASHREE  
DEPUTY COMMISSIONER

For Commissioner of Commercial Taxes

// True Copy //

  
17/02/25  
DEPUTY COMMISSIONER (INT)

**Statement of Mr Mohammed Razzak Ali, Authorised representative of M/s AHMEDS CONSTRUCTION EQUIPMENTS(IEC-CASPB9546E) , recorded under section 108 of the Custom Act, 1962 in the Office of SIIB(X), JNCH, Nhava Sheva situated at C-604, Special Investigation and Intelligence Branch, Jawaharlal Nehru Custom House, Nhava Sheva, Distt:- Raigad, Maharashtra-400707 on 15.03.2024.**

In compliance to the Summons dated 01.03.2024 issued under signature of Kapil, Appraiser of Customs, I present myself on behalf of the Exporter to give statement u/s 108 of Custom Act, 1962. I have been explained the provisions of section 108 of Customs Act, 1962. I have also been explained that giving false evidence under these enquiries is an offence punishable u/s 193 of the Indian Penal Code 1860. I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law, or for any adjudication proceedings. Having been understood the provisions of sections 108 of the Customs Act 1962, I am giving my true, correct and voluntary statement without any pressure or manipulation which goes below:

My full name is Mr. Mohammed Razzak Ali, I stay at H No-12-3/-193, Khader Pura Siddipet, Medak-502103. I am 44 years old and I can read, write, and understand Hindi and English. I have studied till MA from Kuppam. I am requesting officer to type my statement on computer as per my say. My mobile No is 9704499424. I am staying at the above mentioned address along with my wife and son. For the proof of my identity, I am submitting self-attested copy of my Aadhar Card No 291417222849.

On being asked about my company's office, I state that the Company's office is situated at PLOT NO 1/1 SY NO 32 PILLER NO 243 , SULEMAN NAGAR, RAJENDER NAGAR Contact No: 919700782271 , HYDERABAD , RANGAREDDY , TELANGANA, 500030. I am submitting the copy of IEC as proof of my Company address. I put my dated signature on the document as a token of submitting the same.

**Q.1 What is your role in the company M/s AHMEDS CONSTRUCTION EQUIPMENTS(IEC-CASPB9546E)? who did you sent here to present before Customs?**

Ans. I am the Manager & authorized representative and giving notarized authorization letter dated 15.03.2024 from exporter M/s AHMEDS CONSTRUCTION EQUIPMENTS(IEC-CASPB9546E). In response to Summons dated 01.03.2024, I present myself before Customs.

**Q.2 Did you file 01 Shipping Bills no.-7127347 dated 30.01.2024 to export JCB excavator machine with Engine no-32K84555340?**

Ans. Yes, we filed abovesaid 01 shipping bill which we later came to know that shipping bill had been hold by SIIB(X),JNCH.

**Q.3 Whether you agree with 100% examination under CE M/s Astral Associates for said shipping bills wherein value found mismatched? Were you present during examination?**

Ans. Sir, We sent our authorized representative Mr Ravinath P. Devkar, G-card holder of M/s P.G Goswamy. We agree with CE report dated 13.02.2024.

**Q.4 What was your intention behind this suppression of facts that the said JCB excavator machine with Engine no-32K84555340 in above shipping bill was an hypothecated asset of IndusInd bank, Vashi/Bangalore?**

**Ans.** Sir, there was no intention as we have made online payment to the previous owner M/s PM Minajagi contractor(copy submitted bank statement) with tax invoice no-02/23-24 dated 22.01.2024 and agreement copy e-stamp no-IN-KA14718530198437W dated 30.01.2024 wherein after payment, M/s Ahmed construction Equipments will be owner(para 4&5 of this certificate).

**Q.5 How many consignments have you exported of these items from JNCH in past? Whether their BRC received?**

**Ans.** Sir, I don't have idea regarding it. I have to check from my records and will revert to you.

**Q.6 Are you manufacturer exporter or not? If No, from which supplier have you brought these goods for above shipping bill?**

**Ans.** We are merchant exporter and have purchased goods from M/s PM Minajagi contractor as per Tax invoice no-02/23-24 dated 22.01.2024 and e-way bill no-131788033118 dated 22.01.2024 of Taxable amount of Rs57,62,711/-

**Q.7 Please give evidence that you are actual owner of the goods "JCB excavator machine with Engine no-32K84555340" and no dues were applicable even before export of this consignment?**

**Ans** Sir, I am actual owner as we have made online payments through HDFC bank on 17.01.2024 , 30.01.2024 & 16.02.2024 to purchase said machine alongwith indemnity bond dated 30.01.2024 with GST bill no-02/23-24

**Q 8 How will you justify complaint filed by Advocate Rajendra Tehra, Legal Head-West Zone on behalf of IndusInd Bank vide email dated 02.02.2024 that Bank has sanctioned loan to Mr Ramesh Arjun Vaddar through Banglore Branch with terms & condition not to export the machine without Bank NOC?**

**Ans** Sir, we don't know about Rajendra Tehra as don't know whether any loan was pending against that JCB excavator. We just made payments & took ownership.

**Q 9 How do you know Mr Ramesh Arjun Vaddar ? Give evidence of purchase GST tax invoice and e-way bills of this consignment?**

**Ans.** After hold of this consignment, we asked seller M/s P.M Minajagi contractor About Mr Ramesh Arjun Vaddar who informed that they purchase goods from him.

**Q10 Have you brought NOC from IndusInd bank as on date for ownership of this consignment of JCB excavator machine with Engine no-32K84555340?**

**Ans** Sir, I am submitting NOC from IndusInd bank vide letter dated 26.02.2024 and you can verify the same from IndusInd bank anytime.

**Q.11 Can you produce Tax invoice of this consignment? why should I not consider it manipulation in Invoice and purchase order?**

**Ans** Sir, Tax invoices already mentioned above. you can get it verify from GST. We have no objection.

**Q 12 Do your company and its supplier file GST return regularly. If yes, please provide GSTR of the said consignments?**

**Ans.** Sir, My company files GSTR returns regularly and submitting copies of GSTR2A of my company reflecting said Tax invoices.

**Q.13 It appears that you are just frontman and defending actual financier of the goods?**

**Ans** I don't agree. We are actual owner of the goods and have valid IEC issued by DGFT to us. That's why we are ready to pay Bond and BG for provisional back to Town.

**Q 14 How do you know CHA P.G Goswamy & whether they verified your office premises anytime?**

**Ans** Sir, we came to about P.G Goswamy CHA through one friend and CHA asked for KYC through GSTR, ITR and address proof from us.

**Q.15 Did anyone from CHA M/s P.G Goswamy involved in this scandal of moving such hypothecated asset out of India through Export?**

**Ans** No sir, there is no scandal. We are genuine owner & exporter.

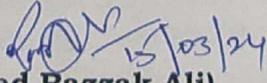
**Q 16 Have you ever been penalized by Customs, GST or any Govt agency till date?**

**Ans.** No Sir.

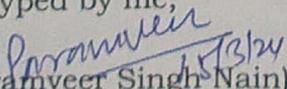
**Q.17 What else you want to say?**

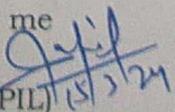
**Ans.** Sir, I agree during examination our goods found as misdeclared in terms of quantity and description but we are unaware of hypothecation and the same is cleared now. So, we requested you to release our goods for provisionally back to Town as we were not having purchase order of old & used items. We sincerely apologies for the mistake committed by us and ready to pay fine & penalty as decided by the department.

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

  
(Mr Mohammed Razzak Ali)

**Authorised representative of M/s AHMEDS CONSTRUCTION EQUIPMENTS**

Typed by me,  
  
(Paramveer Singh Nain)  
IO, SIIB(X), JNCH

before me  
  
(KAPIL)  
SIO/SIIB(X)