

 सत्यमेव जयते	भारत सरकार/ <i>Government of India</i> वित्त मंत्रालय / <i>Ministry of Finance</i> आयु सीमाशु क एन.एस.-II का कार्यालय <i>Office of Commissioner of Customs NS-II</i> <i>Jawaharlal Nehru Custom House, Nhava</i> <i>Sheva,</i> <i>Dist- Raigad. Maharashtra - 400 707</i>	
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F. No. SG/INV-91/2022-23/SIIB(X)/JNCH
CUS/ASS/MISC/231/2025-CEAC

Date: 21.01.2026

DIN: 20260178NT0000924499

SCN No.: 1869/2025-26/ADC/CEAC/NS-II/CAC/JNCH

SHOW CAUSE NOTICE U/S 124 OF THE CUSTOMS ACT, 1962

Sub.: Investigation into Fraudulent Export by M/s. Ellora Creations INC (IEC-DYQPR8832G) - reg.

On the basis of specific intelligence, a consignment of goods of “Ready-Made Garments” (hereinafter called as “the goods”) pertaining to the Exporter M/s. Ellora Creations INC (IEC-DYQPR8832G), having address at Laxmipur Patti Road, Thana Sabik Street, Kashipur, Vaake Muja Chand Masjid, Udham Singh Nagar, Kashipur, Uttarakhand-244713 (hereinafter referred to as the “Exporter”) filed through their Customs Broker M/s. Service Bureau Logistics LLP (Lic no. 11/2045) was put on hold after approval of the competent authority vide Hold No. 139/2022-23/SIIB(X) vide letter F. No. SG/Misc-101/2021-22 SIIB(X)/JNCH dated 18.08.2023 (RUD-I) for examination of the same as there is a sudden spurt in exports with the exporter filing multiple shipping bills on same day. The supply chain of the exporter appeared to be dubious and e-way bill portal indicating paper/bogus transaction. The details of the said Shipping Bill are tabulated as below:-

Table-I

Shipping Bill No. & Date	Item description	RITC Code	Number of Pcs	Declared FOB Value (in Rs)	Drawback Claimed (in Rs)	RoSCTL claimed (in Rs)
3127231 dated 11.08.2023	Dupatta of Cotton	62141090	7444	3017834.82	63374.53	147873.91
	Dupatta of Polyester	62141090	11200	4577227.20	123585.13	217081.77
TOTAL			18644	75.95.062/-	1,86,959.66/-	3,64,955.68/-

2. Subsequently, the goods covered under the subject shipping bills were examined under Panchnama dated 26.08.2023 in presence of authorized representatives of Exporter Shri Ajay Dharam Rout (G-Card Holder) of C.B. M/s. Service Bureau Logistic LLP (RUD-II). During the course of 100% examination, number of packages & quantity were found as declared in the shipping bills. However, it was found that the goods were not in conformity with the declared value. Representative Sealed Samples (RSS) were drawn randomly and were sealed for the purpose of testing of declared description and for valuation through market enquiry.

3. **Composition of declared Goods:** To ascertain the nature, composition and correct classification of the subject goods, the representative samples drawn at the time of Panchnama were forwarded to DYCC, JNCH for testing. The DYCC, JNCH forwarded Test Report No. 801 & 802/SIIB(X) all dated 21.09.2023 (RUD-III). The details of the said DYCC report are tabulated as below: -

Table-II

Item Sr. No.	Shipping Bill No & Date	Description Of Goods	Test results
1	3127231 dtd 11.08.2023	Dupatta of Cotton	Base woven fabric is wholly composed of Cotton & embroidery threads and sequins are composed of polyester.
2		Dupatta of Polyester	Wholly composed of spun yarns of viscose, i.e., other than polyester fabric.

From the test report above, it appears that item no.2 declared as Dupatta of Polyester however in test report its composition found as wholly composed of spun yarns of viscose and the same has been classified under RITC 62141090. For detail clarification Rate of Duty Drawback Schedule is reproduce below:

6214	Shawls, scarves, mufflers, mantillas, veils and the like			
621401	Shawls, scarves, mufflers, stoles, mantillas and veils			
62140101	Of Cotton	Piece	2.1%	12
62140102	Of Blend containing Cotton and Man Made Fibre	Piece	2.4%	10
62140103	Of Man Made Fibres	Piece	2.7%	12
62140104	Of Silk (other than containing Non silk)	Piece	3.9%	46
62140105	Of Wool	Piece	3.4%	37
62140106	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	33
62140199	Of Others	Piece	2.1%	18

Since, the Viscose also falls under man-made fibres category and therefore, the classification of item no. 2 appears correct and therefore rate of drawback claimed appear correctly claimed.

4. Immediately, alert was inserted against IEC dated 05.09.2023 to withhold export incentives – refund of drawback, RoSCTL and IGST.

5. Further, a letter dated 20.09.2023 was also sent to jurisdictional DC/CGST Commissionerate to verify genuineness of the Exporter and its suppliers based on NCTC alerts. In their reply the Assistant Commissioner CGST, Division-Kashipur stated that concerned Range officer conducted visit at given address of M/s. Ellora Creation Inc on 10.10.2023 at premises Akbar Hussain S/o Abdul Karim, near-Chand Masjid, Mohalla Thana Sabik, Kashipur and found that the said firm is fake and Panchnama was drawn in this regard by GST officer on 10.10.2023 (**RUD-IV**). Further, the data was retrieved from GST portal wherein it was noticed that the GSTIN of the Exporter cancelled on 25.09.2023 and supplier M/s. Keshav Enterprises (GSTIN-07BNVPP2314P1Z9) (L1) was suspended on 25.09.2023, 2nd supplier M/s. Sambasiva Traders (GSTIN-24AXZPK7342K1ZR)(L1) was cancelled suo-moto on 19.04.2023.

6. In the meantime, Exporter M/s. Ellora Creation Inc submitted request dated 12.09.2023 for provisional release for Back to Town(BTT) of the declared goods covered under S/B No.3127231 dated 11.08.2023 as the order has been cancelled by consignee. On request of the exporter, NOC for provisional release for Back to Town dated 25.09.2023 (**RUD-V**) was issued to the Additional Commissioner, CEAC, JNCH to decide the condition of provisional release for Back to Town as per

CBIC circular No. 01/2011 dated 04.01.2011 as CEAC is a Competent Authority to decide quantum of bond and BG. Consequently, the goods were provisionally released for Back to Town (BTT) under the provisions of Section 110A of the Customs Act, 1962, upon execution of the requisite bond of Rs 75,95,062.02/- and Bank Guarantee Cash Challan HCM No. 525 dated 06.10.2023 of Rs. 1,00,000/-.

7. Re-determination of Valuation

7.1 Whereas, during 100% examination, it was also noticed that "*the goods appear to be mis-declared in terms of value*". Further, the same is dually signed by the representative of the Exporter i.e. CB during his Panchnama dated 26.08.2023 which means the transaction value given in respective invoice appears liable to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

7.2 Accordingly, as per Rule 3 (3) *ibid*, since the value of the impugned goods could not be determined under the provisions of Sub Rule (1), the value was to be re-determined by proceeding sequentially through Rule 4 to Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

7.3 As the export goods were not standard goods, the export data in export Commodity Data Base (ECDB) could not be used for comparing price of the goods of like kind and quality as required under Rule 4 of CVR, 2007. Further, the subject goods were not identified specifically with any brand, mark, style and other specifications, the goods of like kind and quality exported cannot be identified to compare their transaction value with the declared value of the subject goods. Hence, value of the subject goods cannot be determined under the said Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

7.4 The Exporter has neither produced any cost of production details, manufacturing or processing of export details and correct transport details nor produced cost design or brand or an amount towards profit etc. to derive computed value of the goods. In absence of complete cost data details, value cannot be determined as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

7.5 The value of the impugned goods is, therefore, proposed to be redetermined under the residual Rule 6 of CVR (Export) Rules, 2007. This rule stipulates that

subject to the provisions of Rule 3, where the value of the export goods cannot be determined under the provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 i.e. through Market Enquiry in presence of authorized representative from the Exporter and accordingly, the average wholesale price of the goods is to be determined.

8. Market Enquiry for deciding the value of the declared goods: Market enquiry of the goods covered under Shipping S/B No.3127231 dated 11.08.2023 was conducted after approval of the competent authority in presence of Shri Ajay Dharam Raut, authorized representative of exporter on 16.09.2023 (RUD-VI). The details of the market enquiry are as below:

TABLE-III

S/B No.	Item description	Shop1 M/s. Irfan Collection, Shop No.4 , 22/24, Nakhoda Street, Mumbai- 400003	Shop 2 M/s. Musafir Dupatta Centre, Shop No.2, Na khuda Mohalla, Joshi Building, Mumbai - 400003	Shop 3 M/s. Salman Collection, Plot No.10/ B/1, Road No.9, Baiganwadi, Govandi, Mumbai- 400043	Declared FOB Value per/pc	Average Wholesale Price	Re-determ ined FOB value
3127231 Dtd 11.08.23	Dupatta of Cotton	315	335	330	405.4	326	22,03,108/-
	Dupatta of Polyester	330	335	320	408.7	328	33,39,630/-
							55,42,738/-

From the above, it appears that the Exporter has mis-declared the goods in terms of value which were unearthed only after market enquiry conducted on 16.09.2023 in presence of representative of the Exporter. The same was accepted by the representative of Exporter and it is cardinal rule that "what is accepted need not to prove".

9. In view of revision in the FOB of the goods, the revised export incentives under Duty Drawback Scheme and RoSCTL scheme worked out respectively. Summary is produced as follows:

TABLE IV

	Declared	Revised	Difference
FOB Value (In Rs)	75,95,062/-	55,42,738/-	20,52,324/-
Duty Drawback Amount (In Rs)	1,86,959.66/-	1,36,435/-	50,525/-
RoSCTL Amount (in Rs)	3,64,955.68/-	2,66,585/-	98,371/-

9.1 Hence, on the basis of the Market Enquiry report dated 16.09.2023 as detailed at **Table-IV**, the re-determined FOB of the said Shipping bill comes out to be **Rs 55,42,738/-** against declared FOB of Rs 75,95,062/- and redetermined Drawback (in Rs) 1,36,435/- against claimed drawback of Rs 1,86,960/- and redetermined RoSCTL benefit of Rs 2,66,585/- against declared Rosctl of Rs 3,64,956/-. In this way, it appears that the goods covered under Shipping Bills mentioned in **Annexure-A**, the Exporter had inflated FOB value of the export goods & attempted to claim undue/excess export benefits i.e. differential drawback of Rs **50,525/-** & differential RoSCTL amounting to Rs **98,371/-**. However, the drawback is not disbursed as alert was inserted against IEC to withhold all export incentives.

10. SUMMONS AND STATEMENTS:

- (a) Summons were issued to the Proprietor of the exporter M/s. Ellora Creations Inc (IEC: DYQPR8832G) to produce required documents, however, the Speed Post returned back with remark on envelop "Not known". The GST verification report dated 12.10.2023 submitted by Assistant Commissioner CGST, Division, Kashipur also revealed that the declared addressed and firm are fake.
- (b) Further summon was also issued and statement recorded to Shri Machhindra Khandu Ithape G-Card Holder of Customs Broker firm M/s. Service Bureau Logistics LLP (11/2045) for statement under Section 108 of Customs Act, 1962 on 02.01.2025, wherein he stated in statement that;
- i. They have taken the documents from the Exporter: Copy of IEC, Authorization Letter, PAN card, Aadhar card, GST Registration certificate, KYC form, ITR, Bank Statement, Copy of GSTR1, Bank Authorization Letter, Copy of latest Electricity Bill.

- ii. As and when documents are received through email either from MNCs/Exporters, the required export teams check all parameters received from exporter for preparation of Checklist and calling for all KYC documents in case of the new exporters. IEC of the exporter is also verified online. The Checklist is prepared with reference to Commercial Invoice, Packing List and Tax Invoice. The HS Code description is checked with Customs Tariff and also as declared by the exporter in the invoice. The export incentive if any is checked and tallied i.e. Drawback, RoDTEP etc. Also, if the goods exported with payment of duty, export duty on goods will be paid accordingly. Also, in case of restricted goods, required documents with reference to allied act, declaration/License/NOC/ PBS (Previous Shipping Bill) will be called from the exporter.
- iii. He met the exporter once before exporting the goods.
- iv. They have filed the aforesaid Shipping Bill No. 3127231 dated 11.08.2023, on behalf of the Exporter M/s. Ellora Creations Inc (IEC: DYQPR8832G) which was put on hold by SIIB(X), JNCH.
- v. Their Company received 5,000/- per Shipping bills for documentation and clearance.
- vi. The valuation of the goods is exclusively done by the exporter. Their company deals with the filing of the shipping bills purely on the basis of the documents provided by the exporter.
- vii. The Exporter, exported the first shipment having Shipping Bill No. 3025406 dtd 07.08.2023, from Nhava Sheva Port (INNSA1).
- viii. A total of 02 Shipments (including the live shipment) have been exported by the said firm as per their knowledge.
- ix. They do not have any such information from where exporter purchase the goods.
- x. They have no such information with them that the exporter has overvalued the goods. They only relied upon the documents provided by the Exporter.
- xi. Yes sir, it is their responsibility to know such details but due to heavy workload and cut-throat competition it becomes very tedious to know all such minute details. However, they performed all our legal duties, they will remain more vigilant in the future.
- xii. The Exporter has exported total 02 shipments till date; however, he does not have information regarding BRC, he will ask the Exporter and submit BRC

copies to your office, within 03(Three) days, if the exporter provide us the same.

- xiii. No Sir, as per his knowledge, they have never been penalized by Customs, GST or any Govt. agency till date.
- xiv. At present he doesn't want to add anything to the above statement. Whenever I will be called by the department, I will produce myself before the department to co-operate in further investigation.

11. Further, the Exporter has failed to submit any evidence against nonexistence of supply chain like e-way bills, GSTR2A etc. Further, the data was retrieved from GST portal wherein it was noticed that the GSTIN of the Exporter cancelled on 25.09.2023 and supplier M/s. Keshav Enterprises (GSTIN-07BNVPP2314P1Z9) was suspended on 25.09.2023, 2nd supplier M/s. Sambasiva Traders (GSTIN- 4AXZPK7342K1ZR) was cancelled suo-moto on 19.04.2023. Letters for verification of genuineness of Exporter M/s Ellora Creations INC (IEC-DYQPR8832G) were sent to respective GST Jurisdiction. In their reply the Assistant Commissioner CGST, Division-Kashipur stated that the concerned Range officer conducted visited at given address on 10.10.2023 and found that the said firm is fake and Panchnama was drawn in this regard by GST officer on 10.10.2023. Thus, its supply chain appears non-existent which means the purchase tax invoices were also fraudulently obtained. The exporter filed the live consignment under LUT. This clearly shows the guilty intention on part of the Proprietor of M/s. Ellora Creations INC (IEC-DYQPR8832G) and by this act and omission, he has rendered himself liable for penalty under Section 114AC of the Customs act 1962.

12. Past Exports:

During the further course of investigation, past exports of the Exporter M/s. Ellora Creations INC (IEC-DYQPR8832G) were retrieved from ICES wherein 01 shipping bill was found, details of the same are as below:

Table-V

S/B No. & Date	Description of items	FOB Value (in Rs.)	Drawback (in Rs.)	RoSCTL	RoDTEP	Status of Remittance
3025406 dt. 07.08.2023	RMG & Slippers and miscellaneous items	56,00,321/-	1,39,332/-	2,54,468/-	2,395/-	Not realized

From the above, it appears that by this past export of FOB value of Rs 56,00,321/- in which the drawback amount claimed of Rs 1,39,332/- appears to be recoverable under Rule 17 of Customs and Central Excise Duties Drawback Rules, 2017 read with section 75 of the Customs Act, 1962 along with applicable interest under the second proviso of section 75A of the Customs Act, 1962 and corresponding claimed RoDTEP/RoSCTL duty scrips amounting to Rs 2,56,863/- (Rs.254468+Rs.2395) (as detailed at **Table-V**) appears recoverable in terms of Para 5 of Notification no-76/2021-Cus(N.T) dated 23.09.2021 & 25/2023-Cus(N.T) dated 01.04.2023 alongwith applicable interest under Section 28AA of Customs act 1962 and thus, the goods exported vide past 01 shipping bill wherein foreign remittance has not been received as detailed at **Table V** having FOB of Rs 56,00,321/-, though not available for confiscation, appears liable to be confiscated under Section 113(ia) & 113(ja) of the Customs Act 1962.

13. RELEVANT PROVISIONS OF LAW APPLICABLE IN THIS CASE:-

(i) Section 2(30) of the Customs Act, 1962: Market price in relation to any goods means the wholesale price of the goods in the ordinary course of trade in India.

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

(iii) Section 50 (2) of the Customs Act, 1962: The exporter of any goods, while presenting a Shipping bill or bill of export, shall at the foot thereof make and subscribe to a declaration as to the truth of its contents.

(iv) Section 50 (3) of the Customs Act, 1962: The exporter who presents a shipping bill or bill of export under this section shall ensure the following, namely:

- a. the accuracy and completeness of the information given therein;
- b. the authenticity and validity of any document supporting it; and

c. compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

(v) Section 113 (i) of the Customs Act, 1962: Confiscation of goods attempted to be improperly exported, etc.- The following export goods shall be liable to confiscation- any goods entered for exportation which do not correspond in respect of value or in any material particular with the entry made under this Act.

(vi) Section 113 (ia) of the Customs Act, 1962: Any goods entered for exportation under claim for drawback which do not correspond in any material particular with any information furnished by the exporter or manufacturer under this Act in relation to the fixation of the rate of drawback under Section 75.

(vii) Section 113 (ja) of the Customs Act, 1962: 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;

(viii) Section 114 (iii) of the Customs Act, 1962: 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.

(ix) Section 114AA of the Customs Act, 1962: Penalty for use of false and incorrect material – If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or documents which is false or incorrect in any material particular, in the transaction of any business for the purpose of this Act, shall be liable to a penalty not exceeding five times of the value of goods.

(x) Section 114AC: Penalty for fraudulent utilization of input tax credit for claiming refund.- Where any person has obtained any invoice by fraud, collusion, willful misstatement or suppression of facts to utilize input tax credit on basis of such invoice for discharging any duty or tax on goods that are entered for exportation under claim of refund of such duty or tax on goods that are entered for exportation under claim of the refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed. For the purposes of

this section, the expression "input tax credit" shall have the same meaning as assigned to it in clause (63) of section 2 of the Central Goods and services Tax Act, 2017 (120 of 2017).

(xi) [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.

Explanation. —For the purposes of this section, the expression "instrument" shall have the same meaning as assigned to it in the Explanation 1 to section 28AAA.]

(xii) 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 relating 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.

(xiii) 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.

(xiv) 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 subsection (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 utilised 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.

(xv) Section 11 of the Foreign Trade (Regulations), 1993: Stipulates that on exportation out of any customs port of any goods, whether liable to duty or not, the owner of the such goods shall in the S/bill or any other documents prescribed under the Customs Act, 1962, state the value, quantity and description of such goods to the best of his knowledge and belief and certify that the quality and specifications of the goods as stated in those documents, are in accordance with the terms of the export contract entered into with the buyer or consignee in pursuance of which the goods are being exported and shall subscribe a truthful declaration of such statement at the foot of such Shipping bill or any other documents.

(xvi) Customs Brokers Licensing Regulations, 2018:

10. Obligations of Customs Broker. —A Customs Broker shall —

(n) verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information;

14. Whereas, from the investigation, the following facts emerge that:

From the facts, evidence and provisions discussed above, it appears that Exporter had mis-declared the goods in terms of value to avail undue drawback benefits. The FOB value of said shipping bill has been re-determined under Rule 6 of CVR, 2007 which comes to Rs. **55,42,738/-** against declared FOB of Rs. **75,95,062/-** as mentioned at **Table-IV**. Thus, it appears that by misdeclaring the value of the goods, the Exporter had inflated FOB value of the export goods and attempted to claim undue/excess export benefits i.e. differential drawback of Rs.50,525 /- & differential RoSCTL amounting to Rs.98,371/- for the said Shipping Bill no.3127231 dated 11.08.2023.

14.2 In this case the Exporter has mis-declared in terms of value and consequently claimed ineligible export benefits, with mala-fide intention to defraud the Govt. exchequer by attempting to claim undue/excess export benefits i.e. differential drawback of Rs 50,525/- & differential RoSCTL amounting to Rs 98,371/- & also breached the provisions of Section 50 (2) of the Customs Act, 1962 read with Section 11 of Foreign Trade (Regulations) Rules, 1993. Thus, it appears that the goods covered under shipping bill no.3127231 dated 11.08.2023 is liable to be confiscated under the provisions of section 113(i),113(ia) and 113(ja) of the Customs Act, 1962 and consequently liable penalty under Section 114(iii) of the Customs Act 1962.

14.3 It further appears that the exporter M/s Ellora Creations INC (IECDYQPR8832G) has knowingly & intentionally caused to sign & used the documents to avail the undue advantage with malafide intent to avail undue/excess export benefits in form of Drawback, Rosctl and other export benefits. Therefore, M/s Ellora Creations INC (IEC-DYQPR8832G) also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration in terms of valuation.

14.4 For the past shipping bills as mentioned in Table-V wherein foreign remittance have been not received by the exporter as per ICES 1.5 and thereby in a manner which rendered the said goods liable for confiscation in terms of provisions of Section 113(ia) & 113(ja) of the Customs Act, 1962. The export incentive claimed by the exporter in these Shipping Bills are also liable to be demanded from them in terms of Section 75 and 75A of the Customs Act 1962 read with Rule 18 of the drawback Rules, 2017 & Section 28AAA and 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.

14.5 From the above discussion, it appears that the M/s Ellora Creations INC (IEC-DYQPR8832G) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 on account of non-receipt of the foreign remittance in the past Shipping Bills filed by the exporter as mentioned at Table-V above.

14.6 Further, as the Exporter did not submit any evidence against nonexistence of supply chain like e-way bills, GSTR2A etc. In reply of this office letter regarding verification of genuineness of Exporter M/s Ellora Creations INC (IEC-DYQPR8832G) the Assistant Commissioner CGST, Division-Kashipur stated that the concerned Range officer conducted visited at given address on 10.10.2023 and found that the said firm is fake and Panchnama was drawn in this regard by GST officer on 10.10.2023. Thus, its supply chain appears non-existent which means the purchase tax invoices were also fraudulently obtained. The exporter filed the live consignment under LUT. This clearly shows the guilty intention on part of the Proprietor of M/s. Ellora Creations INC (IECDYQPR8832G) and by this act and omission, he has rendered himself liable for penalty under Section 114AC of the Customs act 1962.

14.7 The Custom Broker M/s Service Bureau Logistics LLP (Lic no.11/2045), failed to ascertain the veracity and genuineness of the export firm M/s Ellora Creations INC (IEC-DYQPR8832G). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, the CB has merely taken copies of the IEC and GST registration from the exporter and started filing Shipping Bills on their behalf. The CB has to verify the antecedents of the exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. Had the CB confirmed the veracity and genuineness of the exporter through their own independent and reliable sources, he could have easily known that the exporter and their supply chain is dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

15. Now, therefore, the Exporter M/s Ellora Creations INC (IEC-DYQPR8832G), having address at Laxmipur Patti Road, Thana Sabik Street, Kashipur, Vaake Muja Chand Masjid, Udham Singh Nagar, Kashipur, Uttarakhand-244713 is hereby called upon to explain in writing to the Addl./Joint Commissioner of Customs, NS-II, JNCH, Nhava-Sheva, Tal-Uran, Dist-Raigad, Maharashtra 400707 (the Adjudicating Authority in this case), within 30 days of receipt of this notice as to why:-

- i. The total declared FOB value of Shipping bill no. 3127231 dated 11.08.2023 of FOB value of Rs 75,95,062/- as mentioned at Table-I, should not be rejected under Rule 8 of the Customs Valuation (Determination of value of export goods) Rules, 2007, and should not be re-determined at Rs 55,42,738/- (Rupees Fifty Five Lakh Forty Two Thousand Seven Hundred Thirty Eight Only) under Rule 6 of the Customs Valuation (Determination of value of export goods) Rules, 2007.
- ii. The goods covered under Shipping Bili No. 3127231 dated 11.08.2023 having declared FOB value of Rs 75,95,062/- should not be confiscated under Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- iii. Penalty should not be imposed upon the exporter M/s Ellora Creations INC (IEC-DYQPR8832G), under Section 114(iii) and 114AA of the Customs Act 1962 for omission on the part of the Exporter which have rendered the export goods liable for confiscation under section 113 of the Customs Act, 1962.
- iv. Drawback of Rs. 1,86,960/- and RoSCTL of Rs.3,64,956/- claimed in the Shipping Bills no. 3127231 dated 11.08.2023 should not be rejected as the said goods were not exported and released for Back to Town(BTT).
- v. Penalty should not be imposed upon the Proprietor of M/s Ellora Creations INC (IEC-DYQPR8832G), under Section 114AC of the Customs Act, 1962 as the exporter has not submitted E-way bill, exporter is not existence in GST verification.
- vi. Further, the goods exported vide 01 past shipping bills wherein foreign remittance has not been received as detailed at Table-V having FOB of Rs FOB value of Rs 56,00,321/- though not available for confiscation, should not be held liable to confiscation under Sections 113(ia) & 113(ja) of the Customs Act 1962.
- vii. Drawback amounting to Rs. 1,39,332/- claimed against 01 past shipping bill wherein foreign remittance has not been realized, for the goods covered under past shipments should not be recovered under Rule 17 of Customs and Central Excise Duties Drawback Rules, 2017 read with section 75 of the Customs Act, 1962 along with applicable interest under the second proviso of section 75A of the Customs Act, 1962 and corresponding claimed RoSCTL duty scrips amounting to Rs 2,54,468/- and RoDTEP scrip amounting to Rs. 2,395/- should not be recovered in terms of Para 5 of Notification no-76/2021-Cus (N.T) dated 23.09.2021 & 25/2023-Cus (N.T)

dated 01.04.2023 alongwith applicable interest under Section 28AA of Customs act 1962.

- viii. Penalty should not be imposed upon the exporter M/s Ellora Creations INC (IEC-DYQPR8832G) under Section 114AB of the Customs Act, 1962 on account of obtaining instrument by fraud etc in past shipping bills.
- ix. Penalty should not be imposed on M/s Ellora Creations INC (IEC-DYQPR8832G) under Section 114AC of the Customs Act, 1962 for the above violation for past export.
- x. The Bond should not be enforced and Bank Guarantee Cash Challan HCM No. 525 dated 06.10.2023 for Rs 1,00,000/- (Rupees One Lakh only) submitted at the time of Provisional Release of the goods for Back to Town(BTT), should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

15.2 Further, M/s Service Bureau Logistics LLP (CHA Lic-No.11/2045), Flat No.309, F.J.WP-4547, Mini Chambers, GPO, Mini Road Fort, Mumbai-400001 email: info@servicebureau.in are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why:

(i) Penalty should not be imposed upon Customs Broker M/s Service Bureau Logistics LLP(CHA Lic-No.11/2045) under Section 114(iii) and 114AA of the Customs Act, 1962 in violation of regulation 10(n) of CBLR, 2018.

16. The aforesaid notice is to submit their written reply within 30 days before the adjudicating authority. In their reply, they should clearly state whether they wish to be heard in person or not. In case no such request is made 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 available records without any further reference to them.

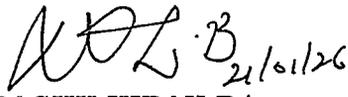
17. In case the notice is eligible to avail the facility of settlement of the case as per the Chapter XIVA of the Customs Act, 1962, and interested in the same, he may apply to the Settlement Commission as per prescribed procedure and also inform the same to the Adjudicating Authority.

18. 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.

19. This show cause notice is issued without prejudice to any other action that may be taken in respect of the impugned goods and/or the persons/company mentioned in the notice, under the provisions of the Customs Act, 1962 and/or any other law for the time being in force.

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. List of the documents relied upon in this notice (RUDs) are as per Annexure-I 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.


(RAGHU KIRAN B.)

Commissioner of Customs (In situ),
CEAC, NS-II, JNCH

To,

Noticee:

1. M/s Ellora Creations INC (IEC-DYQPR8832G)
Laxmipur Patti Road, Thana Sabik Street, Kashipur, Vaake Muja Chand
Masjid, Udham Singh Nagar, Kashipur, Uttarakhand-244713
2. M/s Service Bureau Logistics LLP(CHA Lic-No.11/2045), Flat No.309,
F.J.WP4547, Mini Chambers, GPO, Mini Road Fort, Mumbai-400001
email:info@servicebureau.in

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

Sr. No.	Particulars
RUD-I	Copy of Shipping Bill No. 3127231 dated 11.08.2023
RUD-II	Panchnama dated 26.08.2023
RUD-III	Test Report submitted by DYCC
RUD-IV	Reply from GST Formation in respect of genuineness of M/s Ellora Creations
RUD-V	NOC for Provisional Release for Back to Town dated 25.09.2023
RUD-VI	Market enquiry report dated 16.09.2023

15.1 Further, M/s Service Bureau Logistics LLP(CHA Lic-No.11/2045), Flat No.309, F.J.WP-4547, Mini Chambers, GPO, Mini Road Fort, Mumbai-400001 email: info@servicebureau.in are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice **as to why:**

(i) Penalty should not be imposed upon Customs Broker M/s Service Bureau Logistics LLP(CHA Lic-No.11/2045) under Section 114(iii) and 114AA of the Customs Act, 1962 in violation of regulation 10(n) of CBLR, 2018.

16. The aforesaid noticee is to submit their written reply within 30 days before the adjudicating authority. In their reply, they should clearly state whether they wish to be heard in person or not. In case no such request is made 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 available records without any further reference to them.

17. 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

18. 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.

19. This show cause notice is issued without prejudice to any other action that may be taken in respect of the impugned goods and/or the persons/company mentioned in the notice, under the provisions of the Customs Act, 1962 and/or any other law for the time being in force.

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. 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.

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

To,
Noticee:

1. M/s Ellora Creations INC (IEC-DYQPR8832G) Laxmipur Patti Road, Thana Sabik Street, Kashipur, Vaake Muja Chand Masjid, Udham Singh Nagar, Kashipur, Uttarakhand-244713
2. M/s Service Bureau Logistics LLP(CHA Lic-No.11/2045), Flat No.309, F.J.WP-4547, Mini Chambers, GPO, Mini Road Fort, Mumbai-400001 email: info@servicebureau.in

Copy to:

- i. DC/ SIIB(X), JNCH
- ii. DC/DRC, for information & past recovery please.
- iii. Supdt./CHS for display on Notice Board

ANNEXURE-B

Sr. No.	Particulars
1	Copy of Shipping Bills No - 3127231 dated 11.08.2023
2	Panchnama dated 26.08.2023
3	Test Report submitted by DYCC
4	Reply from GST Formation in respect of genuineness of M/s Ellora Creations
5	NOC for Provisional Release for Back to Town dated 25.09.2023
6	Market enquiry report dated 16.09.2023

CHA No: ACMFS4298LCH001

SERVICE BUREAU LOGISTICS LLP
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

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 Print on 11/08/2023 12:15:12

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Job No.: 0000061 Date: 09/08/2023 S/B No.: 3127231 Date: 11/08/2023

Loading Port: INNSA1 State of Origin: UTTARAKHAND

Exporter's Name
 IEC No. (0) DYQPR8832G PAN: DYQPR8832G
 ELLORA CREATIONS INC
 LAXMIPUR PATTI ROAD, THANA SABIKSTREET, KASHIPUR, VAAKE MUJA
 CHAND MASJID KASHIPUR UDHAM UTTARAKHAND 244713
 GSTN Type : GSN GSTN No : 05DYQPR8832G1ZS

Consignee's Name
 ALMARKAZ ALAWAL GENERAL TRADING LLC
 OFFICE NO: 606-372, BAYAN BUISNESS
 CENTER, DUBAI INVESTMENT PARK FIRST
 UNITED ARAB EMIRATES

Port of Loading (INNSA1) : **Nhava Sheva Sea**
 Country of Final Dest. (AE) : **UNITED ARAB EMIRATES**
 Port of Final Dest. (AEJEA) : **JEBEL ALI**
 Port of Discharge (AEJEA) : **JEBEL ALI**
 Country of Discharge (AE) : **UNITED ARAB EMIRATES**
 Nature of Cargo : **P**
 Rotation No :
 Marks & No(s) : AS PER INVOICE, " WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"

No of Packages : **53**
 Loose Packets :
 Type of Packages : **PKG**
 Net Weight (KGS) : **2544.000**
 Gross Weight (KGS) : **2650.000**
 No. of Containers : **0**

Forex Bank Acc : **0**
 FOB Value (Rs.) : **7595062.02**
 ST / Excise Regn. :
 Authorised Dealer Code : **6160104**
 I.F.S. Code : **0**

RBI Waiver No :
 RODTEP Amount :
 Drawback Account No :
 DBK Amount : **186959.66**
 F ROSCTL Amount : **364956.00**

Invoice Details Serial No : **1**
 Invoice Value : **92735.80 (Rs. 7595062.02)**
 FOB Value : **92735.80 (Rs. 7595062.02)**
 Invoice No. : **ECI/002/23-24**
 Nature of Contract : **FOB**
 Contract No. :
 Third Party :

DBK Value (Rs.) : **186959.66**
 Currency of Invoice : **USD**
 Invoice Date : **09/08/2023**
 Exchange Rate : **USD 1 = Rs. 81.90**
 Contract Date :

Insurance
 Freight
 Discount
 Commission
 Other Deduction
 Packing Charges

Rate Currency Amount Buyer's Name and Address
 SAME AS CONSIGNEE

Nature of Payment : **DA**
 Period of Payment : **180 Days**

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description	Manufacturer Details						
	Transit Country	Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
1	62141090	<u>DUPATTA OF COTTON</u>						
	7444	NOS 4.95		Per 1	NOS	36847.80	3017834.82	60 YES
	Drawback, and ROSCTL					445.95	3319618.30	
#				0	LUT	0	0.00	GNX100
2	62141090	<u>DUPATTA OF POLYESTER</u>						
	11200	NOS 4.99		Per I	NOS	55888.00	4577227.20	60 YES
	Drawback, and ROSCTL					449.55	5034949.92	
#				0	LUT	0	0.00	GNX100
						Tax Value : 0.00	7595062.02	
						IGST Amt : 0.00	8354568.22	

Drawback Details

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	62140101B	0.00	2.10	0.00	12.00	7444.000	63374.53
1	2	62140103B	0.00	2.70	0.00	12.00	11200.000	123585.13
Drawback Amount(INR)								186959.66

P1
 26/08/23

R2
 26/08/23

26/08/2023

15

SERVICE BUREAU LOGISTICS LLP
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: 0000061 Date: 09/08/2023 S/B No.: 3127231 Date: 11/08/2023

Loading Port: INNSA1 State of Origin: UTTARAKHAND

ROSCTL Details

INV No	Item No	ROSCTL SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	62140101B	2.90	12.90	2.00	0.00	7444.000	87517.21	60356.70	147873.91
1	2	62140103B	2.65	10.80	2.10	8.60	11200.000	120960.00	96121.77	217081.77
ROSCTL Amount(INR)								208477.21	156478.47	364955.68

Packages Details

Packages From	Packages To	Kind Package
01	53	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RD Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	7444 NOS	NILL		0.00	0.00	56 UDHAM SINGH NAGAR	05 UTTARAKHAND	NCPTI	
1/2	11200 NOS	NILL		0.00	0.00	56 UDHAM SINGH NAGAR	05 UTTARAKHAND	NCPTI	
			0.00	0.00	0.00				

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type	Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name			Document Issuer Party Address			Document Beneficiary Address		
1	1	2023081100037872	ECI/002/23-24	271000	Packing list	United Arab Emirates	09/08/2023	
ALMARKAZ ALAWAL GENERAL TRADING LLC			OFFICE NO:606-372, BAYAN BUISNESS CENTER,DUBAI INVESTMENT PARK FIRST					
ELLORA CREATIONS INC			LAXMIPUR PATTI ROAD,THANA SABIK STREET,KASHIPUR,VAAKE MUJA CHAND MASJID KASHIPUR UDHAM UTTARAKHAND					
1	1	2023081100037871	ECI/002/23-24	380000	Commercial Invoice	United Arab Emirates	09/08/2023	
ALMARKAZ ALAWAL GENERAL TRADING LLC			OFFICE NO:606-372, BAYAN BUISNESS CENTER,DUBAI INVESTMENT PARK FIRST					
ELLORA CREATIONS INC			LAXMIPUR PATTI ROAD,THANA SABIK STREET,KASHIPUR,VAAKE MUJA CHAND MASJID KASHIPUR UDHAM UTTARAKHAND					

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2,	DEC-RS001	I/We ELLORA CREATIONS INC holder of IEC No DYQPR8832G, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

Invoice	Item	Agency	Document Name
-	-	-	Invoice
-	-	-	Packaging List

Factory Stuffing Sample Accompanied Vessel Name & Voys, Rotation No & Date

NO

I/We declare that particulars given here in true and correct.

I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.

I declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State Levies under any other mechanism and I am eligible for the rebate claimed for. Further, declare that an Internal Complaints Committee(ICC), where applicable, in pursuance of the Sexual Harassment of Women at workplace (Prevention,Prohibition and Redressal) Act,2013 has been constituted.

Signature of Exporter/CHA with Date

P1

26/08/23

P2

26/08/23

26/08/2023

14

COMMERCIAL INVOICE

Exporter REDG. OFFICE		Invoice No : ECI/002/23-24		Exporter's IEC:- DYQPR8832G	
ELLORA CREATIONS INC LAXMIPUR PATTI ROAD,THANA SABIK STREET,KASHIPUR,VAAKE MUJA CHAND MASJID KASHIPUR UDHAM SINGH NAGAR UTTARAKHAND,244713		Date : 09.08.2023		PAN : DYQPR8832G	
		GST NO: 05DYQPR8832G1ZS		ARN :	
		Buyer if other than consignee			
Consignee ALMARKAZ ALAWAL GENERAL TRADING LLC OFFICE NO-606-372, BAYAN BUSINESS CENTER, DUBAI INVESTMENT PARK FIRST, DUBAI Email ID - almarkazalawalgtllc@gmail.com Mobile No.+971 52 436 5067		Country of Final Destination U.A.E		Terms Of Delivery Of Goods : FOB	
		Country of Origin of Goods INDIA		Terms Of Payment: DA 180 DAYS	
Vessel/Flight No.	Port of Loading JNPT			Pre-Carriage by : BY SEA	
Port of Discharge JEBEL ALI, U.A.E		Final Destination U.A.E			
Marks & Nos./ Container No.	HS CODE	Quantity	Unit Price in U.S.S	TOTAL FOB USS	
<u>RE</u> <u>01 TO 53</u> DUPATTA OF COTTON DUPATTA OF POLYESTER	62141090 62141090	7444 NOS 11200 NOS	4.95 4.99	36,847.80 55,888.00	
TOTAL NO. OF PKGS. : 53 PACKAGES ONLY TOTAL GR.WT. 2650.00 KGS TOTAL NT.WT. 2544.00 KGS					
AMOUNT (in Words)	TOTAL FOB U.S. DOLLARS- NINETY TWO THOUSAND SEVEN HUNDRED THIRTY FIVE AND CENT EIGHTY ONLY.			Total	92,735.80
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct. "SUPPLY MEANT FOR EXPORT UNDER LUT WITHOUT PAYMENT OF IGST" Export under - RoDTEP Scheme "We intend to claim rewards under Remission of Duties or Taxes on Export products (RoDTEP)"				FOR ELLORA CREATIONS INC 31/08/23 AUTH. SIGN.	

P1
26/08/23

P2
26/08/23

26/08/23

DETAILED PACKING LIST

ANNEXURE TO ECI/002/23-24 DTD 09.08.2023

CTN NO	DESCRIPTION	
1	DUPATTA OF COTTON	330
2	DUPATTA OF COTTON	330
3	DUPATTA OF COTTON	330
4	DUPATTA OF COTTON	330
5	DUPATTA OF COTTON	330
6	DUPATTA OF COTTON	344
7	DUPATTA OF COTTON	440
8	DUPATTA OF COTTON	440
9	DUPATTA OF COTTON	440
10	DUPATTA OF COTTON	440
11	DUPATTA OF COTTON	450
12	DUPATTA OF COTTON	450
13	DUPATTA OF COTTON	450
14	DUPATTA OF COTTON	470
15	DUPATTA OF COTTON	470
16	DUPATTA OF COTTON	470
17	DUPATTA OF COTTON	470
18	DUPATTA OF COTTON	460
19	DUPATTA OF POLYESTER	320
20	DUPATTA OF POLYESTER	320
21	DUPATTA OF POLYESTER	320
22	DUPATTA OF POLYESTER	320
23	DUPATTA OF POLYESTER	320
24	DUPATTA OF POLYESTER	320
25	DUPATTA OF POLYESTER	320
26	DUPATTA OF POLYESTER	320
27	DUPATTA OF POLYESTER	320
28	DUPATTA OF POLYESTER	320
29	DUPATTA OF POLYESTER	320
30	DUPATTA OF POLYESTER	320
31	DUPATTA OF POLYESTER	320
32	DUPATTA OF POLYESTER	320
33	DUPATTA OF POLYESTER	320
34	DUPATTA OF POLYESTER	320
35	DUPATTA OF POLYESTER	320
36	DUPATTA OF POLYESTER	320
37	DUPATTA OF POLYESTER	320
38	DUPATTA OF POLYESTER	320
39	DUPATTA OF POLYESTER	320
40	DUPATTA OF POLYESTER	320
41	DUPATTA OF POLYESTER	320
42	DUPATTA OF POLYESTER	320
43	DUPATTA OF POLYESTER	320
44	DUPATTA OF POLYESTER	320
45	DUPATTA OF POLYESTER	320
46	DUPATTA OF POLYESTER	320

P1 26/08/23

Pr 28/08/23

26/08/2023

(12)

47	DUPATTA OF POLYESTER	320
48	DUPATTA OF POLYESTER	320
49	DUPATTA OF POLYESTER	320
50	DUPATTA OF POLYESTER	320
51	DUPATTA OF POLYESTER	320
52	DUPATTA OF POLYESTER	320
53	DUPATTA OF POLYESTER	320

TOTAL NO. OF PKGS. : 53 PACKAGES ONLY

TOTAL GR.WT. 2650.00 KGS

TOTAL NT.WT. 2544.00 KGS

MARKA : RE

FOR ELLORA CREATIONS INC

31/08/23

AUTH. SIGN

P1
20/08/23

R2
20/08/23

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**PANCHANAMA dated 26.08.2023 DRAWN AT CFS- JWR Logistics Pvt. Ltd.,
Village- Padeghar, Panvel, Navi Mumbai - 410206**

Pancha No. 1		Pancha No. 2	
Name :	Shivprasad Balasaheb Mahale	Name :	Nilesh Baburao Phapale
Age :	23	Age :	28
Address :	C/o-Maruti Mandir, Belapur, Bota, Ahmadnagar, Maharashtra 422602.	Address :	C/o-Ghvthan, Belapur, Ahmadnagar, Maharashtra 422602.
Occupation :	Pvt Service	Occupation :	Pvt Service
Mobile No. :	9082483986	Mobile No. :	8380998665

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Ashok Kumar Nayak, an Intelligence Officer, SIIB(X), JNCH on 26.08.2023 at 1415 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-400210 to witness the examination of goods of exporter M/s. Ellora Creations INC (IEC: DYQPR8832G) covered under 01 Shipping Bills No. 3127231 dated 11.08.2023 carted inside JWR CFS, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Paramveer Singh Nain, IO/SIIB(X) and Shri Ajay Dharam Rout, G-card holder of CB M/s. Services Bureau Logistics LLP (CHA License No: 11/2045) having ID Kardex No. 411/2020. Then the officer explained to us that the exporter M/s. Ellora Creations INC (IEC: DYQPR8832G) having address at Laxmipur Patti Road, Thana-Sabikstreet, Kashipur, Vaake Muja Chand Masjid, Kashipur, Udham Uttarkhand- 244713 has filed 01 Shipping Bill No. 3127231 dated 11.08.2023 through their Customs Broker M/s. Services Bureau Logistics LLP (CHA License No: 11/2045) for export of their consignment.

We were shown copy of Hold letter No. 139/2022-23/SIIB(X) issued vide F.No. SG/Misc-101/2021-22/SIIB(X) JNCH dated 18.08.2023 signed by Assistant Commissioner of Customs, SIIB(X), JNCH regarding hold of 01 Shipping Bill No. 3127231 dated 11.08.2023 filed by exporter M/s Ellora Creations INC (IEC: DYQPR8832G) through their authorized Customs Broker M/s Services Bureau Logistics LLP (CHA License No: 11/2045) was kept on SIIB(X) hold. We the panchas, were shown the said shipping bills and their respective export invoice & packing list.

1

P1 Shivprasad
26/08/23

P2 8380998665
26/08/23

CB Services Bureau Logistics LLP
26/08/23

Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 01 Shipping Bills No. 3127231 dated 11.08.2023 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the area/location in Shed No. I where the goods covered under the aforementioned Shipping Bill No. 3127231 dated 11.08.2023 were were found to be placed at location A-12. On reaching the specified place, a total of 53 packages were found placed at the said location were opened by the laborers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

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

Sr.No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	RODTEP
1.	3127231 dated 11.08.2023	RMG (Dupatta of Cotton and Dupatta of Polyester)	75,95,062	1,86,960	3,64,956	Nil

During 100% examination, goods covered under Shipping Bills No. 3127231 dated 11.08.2023 were found as declared in terms of quantity and declared description in invoice and packing list.

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the said consignment in our presence. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having witnessed the samples drawl process and sealing of the same in the presence of Shri Ajay Dharam Rout, G-card holder of CB M/s. Services Bureau Logistics LLP.

All the goods pertaining to Shipping Bills No. 3127231 dtd. 11.08.2023 filed by exporter M/s. Ellora Creations INC (IEC: DYQPR8832G) were re-packed in the same packages and kept back inside Shed-I at location A-12, JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping Bills No. 3127231 dtd 11.08.2023 filed by exporter M/s. Ellora Creations INC (IEC: DYQPR8832G), Export Invoice and Packing List and other relevant documents as a token of having seen the same and being present during the examination.

P1 *[Signature]*
26/08/23

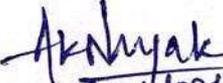
P2 *[Signature]*
26/08/23

CB *[Signature]*
26/08/23

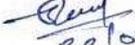
(17)

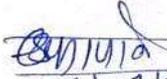
The Panchanama running into 03 pages ended on the same place and same date i.e. 26.08.2023 at 1800 hrs. The Panchanama was carried out in our presence as per our say and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and 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 26th day of August 2023.


26/08/23
I.O./SIIB(X), JNCH
(Ashok Kumar Nayak)


26/08/2023
(Representative of CB)


26/08/23
Pancha-I
Shivorasad. B. mchale


26/08/23
Pancha-II
Nitesh Baburao Phupate.

(Paramveer Singh Nain)

I.O./SIIB(X), JNCH

CHA No: ACMFS4298LCH001

SERVICE BUREAU LOGISTICS LLP
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 1 to 2
 Print on 11/08/2023 12:15:12

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Job No.: 0000061 Date: 09/08/2023 S/B No.: 3127231 Date: 11/08/2023

Loading Port: INNSA1 State of Origin: UTTARAKHAND

Exporter's Name
 IEC No. (0) DYQPR8832G PAN: DYQPR8832G
 ELLORA CREATIONS INC
 LAXMIPUR PATTI ROAD, THANA SABIKSTREET, KASHIPUR, VAAKE MUJA
 CHAND MASJID KASHIPUR UDHAM UTTARAKHAND 244713
 GSTN Type : GSN GSTN No : 05DYQPR8832G1ZS

Consignee's Name
 ALMARKAZ ALAWAL GENERAL TRADING LLC
 OFFICE NO: 606-372, BAYAN BUISNESS
 CENTER, DUBAI INVESTMENT PARK FIRST
 UNITED ARAB EMIRATES

Port of Loading (INNSA1) : **Nhava Sheva Sea**
 Country of Final Dest. (AE) : **UNITED ARAB EMIRATES**
 Port of Final Dest. (AEJEA) : **JEBEL ALI**
 Port of Discharge (AEJEA) : **JEBEL ALI**
 Country of Discharge (AE) : **UNITED ARAB EMIRATES**
 Nature of Cargo : **P**
 Rotation No :
 Marks & No(s) : AS PER INVOICE, " WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"

No of Packages : **53**
 Loose Packets :
 Type of Packages : **PKG**
 Net Weight (KGS) : **2544.000**
 Gross Weight (KGS) : **2650.000**
 No. of Containers : **0**

Forex Bank Acc : **0**
 FOB Value (Rs.) : **7595062.02**
 ST / Excise Regn. :
 Authorised Dealer Code : **6160104**
 I.F.S. Code : **0**

RBI Waiver No :
 RODTEP Amount :
 Drawback Account No :
 DBK Amount : **186959.66**
 F ROSCTL Amount : **364956.00**

Invoice Details Serial No : **1**
 Invoice Value : **92735.80 (Rs. 7595062.02)**
 FOB Value : **92735.80 (Rs. 7595062.02)**
 Invoice No. : **ECI/002/23-24**
 Nature of Contract : **FOB**
 Contract No. :
 Third Party :

DBK Value (Rs.) : **186959.66**
 Currency of Invoice : **USD**
 Invoice Date : **09/08/2023**
 Exchange Rate : **USD 1 = Rs. 81.90**
 Contract Date :

Insurance
 Freight
 Discount
 Commission
 Other Deduction
 Packing Charges

Rate Currency Amount Buyer's Name and Address
 SAME AS CONSIGNEE

Nature of Payment : **DA**
 Period of Payment : **180 Days**

SL No	RITC Code	Item Description	Quantity	Units	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
								Declared PMV(INR)	Accepted PMV(INR)	Reward
		Manufacturer Details	Transit Country	Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
1	62141090	<u>DUPATTA OF COTTON</u>	7444	NOS	4.95	Per 1	NOS	36847.80	3017834.82	60
		Drawback, and ROSCTL						445.95	3319618.30	YES
#						0	LUT	0	0.00	GNX100
2	62141090	<u>DUPATTA OF POLYESTER</u>	11200	NOS	4.99	Per 1	NOS	55888.00	4577227.20	60
		Drawback, and ROSCTL						449.55	5034949.92	YES
#						0	LUT	0	0.00	GNX100
								Tax Value : 0.00	7595062.02	
								IGST Amt : 0.00	8354568.22	

Drawback Details

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	62140101B	0.00	2.10	0.00	12.00	7444.000	63374.53
1	2	62140103B	0.00	2.70	0.00	12.00	11200.000	123585.13
Drawback Amount(INR)								186959.66

P1
 26/08/23

R2
 26/08/23

26/08/2023

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SERVICE BUREAU LOGISTICS LLP
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Shipping Bill for Export

Job No.: 0000061 Date: 09/08/2023 S/B No.: 3127231 Date: 11/08/2023

Loading Port: INNSA1 State of Origin: UTTARAKHAND

ROSC TL Details

INV No	Item No	ROSC TL SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSC TL Quantity	State Leavy	Central Leavy	ROSC TL Amount(Rs)
1	1	62140101B	2.90	12.90	2.00	0.00	7444.000	87517.21	60356.70	147873.91
1	2	62140103B	2.65	10.80	2.10	8.60	11200.000	120960.00	96121.77	217081.77
ROSC TL Amount(INR)								208477.21	156478.47	364955.68

Packages Details

Packages From	Packages To	Kind Package
01	53	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RD T Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	7444 NOS	NILL		0.00	0.00	56 UDHAM SINGH NAGAR	05 UTTARAKHAND	NCPTI	
1/2	11200 NOS	NILL		0.00	0.00	56 UDHAM SINGH NAGAR	05 UTTARAKHAND	NCPTI	
			0.00	0.00	0.00				

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type	Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name			Document Issuer Party Address			Document Beneficiary Address		
1	1	2023081100037872	ECI/002/23-24	271000	Packing list	United Arab Emirates	09/08/2023	
ALMARKAZ ALAWAL GENERAL TRADING LLC			OFFICE NO:606-372, BAYAN BUISNESS CENTER,DUBAI INVESTMENT PARK FIRST					
ELLORA CREATIONS INC			LAXMIPUR PATTI ROAD,THANA SABIK STREET,KASHIPUR,VAAKE MUJA CHAND MASJID KASHIPUR UDHAM UTTARAKHAND					
1	1	2023081100037871	ECI/002/23-24	380000	Commercial Invoice	United Arab Emirates	09/08/2023	
ALMARKAZ ALAWAL GENERAL TRADING LLC			OFFICE NO:606-372, BAYAN BUISNESS CENTER,DUBAI INVESTMENT PARK FIRST					
ELLORA CREATIONS INC			LAXMIPUR PATTI ROAD,THANA SABIK STREET,KASHIPUR,VAAKE MUJA CHAND MASJID KASHIPUR UDHAM UTTARAKHAND					

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2,	DEC-RS001	I/We ELLORA CREATIONS INC holder of IEC No DYQPR8832G, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

Invoice	Item	Agency	Document Name
-	-	-	Invoice
-	-	-	Packaging List

Factory Stuffing Sample Accompanied Vessel Name & Voys, Rotation No & Date

NO

I/We declare that particulars given here in true and correct.

I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.

I declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State Levies under any other mechanism and I am eligible for the rebate claimed for. Further, declare that an Internal Complaints Committee(ICC), where applicable, in pursuance of the Sexual Harassment of Women at workplace (Prevention,Prohibition and Redressal) Act,2013 has been constituted.

Signature of Exporter/CHA with Date

P1

26/08/23

P2

26/08/23

26/08/2023

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COMMERCIAL INVOICE

Exporter REDG. OFFICE		Invoice No : ECI/002/23-24		Exporter's IEC:- DYQPR8832G	
ELLORA CREATIONS INC LAXMIPUR PATTI ROAD,THANA SABIK STREET,KASHIPUR,VAAKE MUJA CHAND MASJID KASHIPUR UDHAM SINGH NAGAR UTTARAKHAND,244713		Date : 09.08.2023		PAN : DYQPR8832G	
		GST NO: 05DYQPR8832G1ZS		ARN :	
		Buyer if other than consignee			
Consignee ALMARKAZ ALAWAL GENERAL TRADING LLC OFFICE NO-606-372, BAYAN BUSINESS CENTER, DUBAI INVESTMENT PARK FIRST, DUBAI Email ID - almarkazalawalgtllc@gmail.com Mobile No.+971 52 436 5067		Country of Final Destination U.A.E		Terms Of Delivery Of Goods : FOB	
		Country of Origin of Goods INDIA		Terms Of Payment: DA 180 DAYS	
Vessel/Flight No.		Port of Loading JNPT		Pre-Carriage by : BY SEA	
Port of Discharge JEBEL ALI, U.A.E		Final Destination U.A.E			
Marks & Nos./ Container No.		HS CODE		Quantity	
				Unit Price	
				in U.S.S	
				TOTAL	
				FOB USS	
<p><u>RE</u> <u>01 TO 53</u></p> <p>DUPATTA OF COTTON DUPATTA OF POLYESTER</p>		<p>62141090 62141090</p>		<p>7444 NOS 11200 NOS</p>	
				<p>4.95 4.99</p>	
				<p>36,847.80 55,888.00</p>	
<p>TOTAL NO. OF PKGS. : 53 PACKAGES ONLY TOTAL GR.WT. 2650.00 KGS TOTAL NT.WT. 2544.00 KGS</p>					
AMOUNT (in Words)		TOTAL FOB U.S. DOLLARS- NINETY TWO THOUSAND SEVEN HUNDRED THIRTY FIVE AND CENT EIGHTY ONLY.		Total	
				92,735.80	
		FOR ELLORA CREATIONS INC			
<p>We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct. "SUPPLY MEANT FOR EXPORT UNDER LUT WITHOUT PAYMENT OF IGST" Export under - RoDTEP Scheme "We intend to claim rewards under Remission of Duties or Taxes on Export products (RoDTEP)"</p>		<p>31/08/2023 AUTH. SIGN.</p>			

P1
26/08/23

P2
26/08/23

26/08/2023

DETAILED PACKING LIST

ANNEXURE TO ECI/002/23-24 DTD 09.08.2023

CTN NO	DESCRIPTION	
1	DUPATTA OF COTTON	330
2	DUPATTA OF COTTON	330
3	DUPATTA OF COTTON	330
4	DUPATTA OF COTTON	330
5	DUPATTA OF COTTON	330
6	DUPATTA OF COTTON	344
7	DUPATTA OF COTTON	440
8	DUPATTA OF COTTON	440
9	DUPATTA OF COTTON	440
10	DUPATTA OF COTTON	440
11	DUPATTA OF COTTON	450
12	DUPATTA OF COTTON	450
13	DUPATTA OF COTTON	450
14	DUPATTA OF COTTON	470
15	DUPATTA OF COTTON	470
16	DUPATTA OF COTTON	470
17	DUPATTA OF COTTON	470
18	DUPATTA OF COTTON	460
19	DUPATTA OF POLYESTER	320
20	DUPATTA OF POLYESTER	320
21	DUPATTA OF POLYESTER	320
22	DUPATTA OF POLYESTER	320
23	DUPATTA OF POLYESTER	320
24	DUPATTA OF POLYESTER	320
25	DUPATTA OF POLYESTER	320
26	DUPATTA OF POLYESTER	320
27	DUPATTA OF POLYESTER	320
28	DUPATTA OF POLYESTER	320
29	DUPATTA OF POLYESTER	320
30	DUPATTA OF POLYESTER	320
31	DUPATTA OF POLYESTER	320
32	DUPATTA OF POLYESTER	320
33	DUPATTA OF POLYESTER	320
34	DUPATTA OF POLYESTER	320
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37	DUPATTA OF POLYESTER	320
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39	DUPATTA OF POLYESTER	320
40	DUPATTA OF POLYESTER	320
41	DUPATTA OF POLYESTER	320
42	DUPATTA OF POLYESTER	320
43	DUPATTA OF POLYESTER	320
44	DUPATTA OF POLYESTER	320
45	DUPATTA OF POLYESTER	320
46	DUPATTA OF POLYESTER	320

P1 [Signature]
26/08/23

Pr [Signature]
28/08/23

[Signature]
26/08/2023

(12)

47	DUPATTA OF POLYESTER	320
48	DUPATTA OF POLYESTER	320
49	DUPATTA OF POLYESTER	320
50	DUPATTA OF POLYESTER	320
51	DUPATTA OF POLYESTER	320
52	DUPATTA OF POLYESTER	320
53	DUPATTA OF POLYESTER	320

TOTAL NO. OF PKGS. : 53 PACKAGES ONLY

TOTAL GR.WT. 2650.00 KGS

TOTAL NT.WT. 2544.00 KGS

MARKA : RE

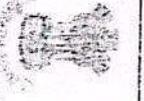
FOR ELLORA CREATIONS INC

31/08/23

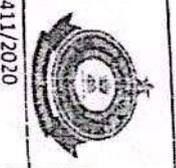
AUTH. SIGN

P1
20/08/23

R2
20/08/23



कार्यालय प्रधान आयुक्ता, सीमाशुल्क (सामान्य), नवीन सीमाशुल्क भवन, बलार्ड एस्टेट, मुम्बई-400001
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL), NEW CUSTOM HOUSE, BALLARD ESTATE,
MUMBAI-400001
Phone no: 022-22757891
e-mail: cbsec.nch@gov.in



FORM - G

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

Identity Card

CARD NO.

411/2020

Valid upto

06-05-2024

Shri/Ms. AJAY DHARAM ROUT having been registered in the books of this office as an authorised an Employee of Shri/Survashri/Ms./ M/S SERVICE BUREAU LOGISTICS LLP having been authorized by him/them to transact business at the Mumbai Custom House on his/their behalf is hereby permitted to do so from 16.06.2020 until the cancellation/ expiry 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:
Name of the Customs Broker:
Customs Broker License No. /
Customs station:
Dated:

ANQPR8753D
SERVICE BUREAU LOGISTICS LLP
ACMF54298L (11/2045)
MUMBAI
16-06-2020



Signature of the Deputy/Assistant Commissioner of Customs

[Signature]

1. यह कार्ड अंतरणीय नहीं है और इस मुंबई सीमा शुल्क क कार्ड को किसी भी कर्मचारी द्वारा मगाने जान पर प्रस्तुत किया जाना चाहिए।
 2. यह कार्ड सीधे/एलआर 2018 के विनियमन 13(5) के तहत सीमाशुल्क ब्रोकर के मासिक/भागीदार/निदेशक/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 को उपयोग किसी अन्य उद्देश्य के लिए नहीं किया जाना चाहिए।
 5. इस कार्ड को सीमा शुल्क क्षेत्र के अंतर 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-transferable 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.

10

भारत सरकार
Government of India

शिवप्रसाद बाळासाहेब महाले
Shivprasad Balasaheb Mahale
जन्म तारीख / DOB : 04/03/2000
पुरुष / Male

9484 0528 7310

आधार - सामान्य माणसाचा अधिकार

भारतीय विशिष्ट ओळख प्राधिकरण
Unique Identification Authority of India

पत्ता मारुती मंदिर, बेलापूर, बोटा,
अहमदनगर, महाराष्ट्र, 422602

Address: maruti mandir, Belapur, Bota,
Ahmadnagar, Maharashtra, 422602

9484 0528 7310

1947
1800 300 1947

help@uidai.gov.in

www.uidai.gov.in

P1
24/08/23

09

 भारत सरकार
GOVERNMENT OF INDIA



निलेश बाबुराव फापळे
Nilesh Baburao Phapale
जन्म तिथि / DOB: 25/11/1996
पुरुष / MALE
Mobile No.: 8380998665

4763 5551 4348

मेरा आधार, मेरी पहचान

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P2
28/08/23



OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II)
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)

Jawaharlal Nehru Custom House, Nhava Sheva,

Dist- Raigad, Maharashtra – 400 707.

Tel No: 27244989; Fax: 27241828, 27241825.

F.No.SG/MISC-128/2023-24 SIIB(X) JNCH

Date: 20.09.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 3127231 dated 11.08.2023 by M/s Ellora Creations INC (IE Code: DYQPR8832G)– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3127231 dated 11.08.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3127231 11.08.2023	dated Dupatta of Cotton	01

The above mentioned sealed envelopes are being sent herewith. The test may be conducted on the samples and report may be given on the following parameters:-

- Detailed analysis of composition
- Weight of the sample
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

(36)

Lab No - 802 SIB(x) dt. 21/9/23

SIB No 3127231/1108.2023

Report

The sample received is in the form of ready made garment (Dupatta). It is made of dyed (Borckred) woven fabric having embroidery with threads and sequins at regular intervals. Base woven fabric is wholly composed of cotton & embroidery threads and sequins are composed of polyester.

Total wt of sample = 116.4 g

G.S.M (Base fabric) = 40.8

Sealed remnant sample returned.

11/10/2023

Arunabh Srivastav
Assistant Chemical Examiner
JNCH Laboratory

M. Maity 11.10.2023

डॉ. मृत्युंजय माइति
Dr. MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory, Nhava

CEP

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	<p>OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II) SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X) Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra – 400 707. Tel No: 27244989; Fax: 27241828, 27241825.</p>
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F. No.SG/MISC-128/2023-24 SIIB(X) JNCH

Date: 20.09.2023

To,

The Dy. Chief Chemical Examiner
DYCC section, JNCH
Nhava Sheva,
Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 3127231 dated 11.08.2023 by M/s Ellora Creations INC (IE Code: DYQPR8832G)– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3127231 dated 11.08.2023 for testing purpose.

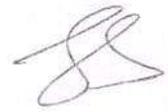
Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3127231 dated 11.08.2023	Dupatta of Polyester	01

The above mentioned sealed envelopes are being sent herewith. The test may be conducted on the samples and report may be given on the following parameters:-

- a. Detailed analysis of composition
- b. Weight of the sample
- c. Nature of the sample
- d. Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,



(Jay Manoj Shah)
Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

(34)

Lab No - 8015 IDB (X) dt. 21/9/23

SB No - 3127231/110823

Report

The sample as received is in the form of ready made garment (Dupatta) It is made of dyed (black) woven fabric. It is wholly composed of spun yarns of viscose.

Total wt of sample = 128.5g
GSM = 63.4

It is other than polyester fabric.

Sealed remnant sample returned.

11/10/2023

Arunabh Srivastav
Assistant Chemical Examiner
JNCH Laboratory

M. Maity

11.10.2023
डॉ. मृत्युंजय माइति
Dr. MRITUNJOY MAITTY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory Nhava Sheva

EPR

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भारत सरकार
GOVERNMENT OF INDIA

OFFICE OF THE SUPERINTENDENT , CENTRAL GOODS & SERVICES TAX,
DIVISION-KASHIPUR, KASHIPUR (UTTRAKHAND)

C. No. 20-CGST/R-1/KPR/ Enq. fake/ 06/2023/318

Dated: 12.10.2023

To,

The Assistant Commissioner of Customs
SIIB (X), JNCH, Nhava Sheva
O/o the Commissioner of Customs , NS-II,
SIIB(X), Jawaharlal Nehru Custom House , Nhava Sheva,
Distt- Raigad , Maharashtra-400707
(Tel No. 27244983)



Sir ,

**Subject:- Verification of genuineness of M/s Ellora Creation Inc (05DYQPR8832G1ZS)
and its suppliers reg: -**

Please refer to your letter F.No. SG/Misc-150/2023-24 SIIB(X) JNCH dated 20.09.2023 on the above mentioned subject.

2 (i) In this regard it is to inform that M/s Ellora Creation Inc (Mohd Rashid) has declared premise of Akbar Hussain S/o Abdul Karim, Near -Chand Masjid, Mohalla Thana Sabik, Kashipur (as per attached rent agreement in registration).

An enquiry by the concerned Range Officer was conducted at given address on 10.10.2023 and found that the above said firm is a fake firm and Panchnama dt 10.10.2023 was drawn there (copy enclosed) .

2 (ii) Not applicable in the light of above.

2(iii) Not applicable in the light of above.

Yours faithfully,


Assistant Commissioner
Central Goods & Service Tax
Division-Kashipur

Encl: as above

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	OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X), Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra - 400 707. Tel No: 27244983: Fax: 27241828, 27241825. Email Id - siibx.jnch@gov.in	 आजादी का अमृत महोत्सव
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F. No. SG/MISC-128/2023-24/SIIB(X) JNCH

Date: .09.2023

To,
The Additional Commissioner of Customs
CEAC, JNCH
Nhava Sheva.



Sir,

Sub: NOC for Provisional release of the goods for Back to Town covered under Shipping Bills No. 3127231 dated 11.08.2023 of exporter M/s. Ellora Creations LLP (IEC: DYQPR8832G)- reg.

Please refer to the subject mentioned above.

The Exporter **M/s. Ellora Creations LLP (IEC: DYQPR8832G)** has filed shipping bills No. **3127231 dated 11.08.2023**. As per NCTC alert Shipping Bill No. 3127231 dated 11.08.2023 was kept on hold by this office hold letter dated 18.08.2023.

Red flags of NCTC are as follows:

1. The exporter is a Proprietorship firm, and this is their second export consignment.
2. Supply chain is dubious. Uttarakhand registered entity having suppliers from Delhi and Surat and exporting goods from a farway port from Maharashtra.
3. Abnormal distance between the registered address and port of export.
4. There is no corresponding vehicular movement on away bill portal indicating paper/bogus transactions.
5. The commodity being exported is risky and the country of destination is also risky.
6. As the commodity being exported is risky, there is high possibility of mis-declaration in terms of quality, quantity of goods, mis-classification, concealment and overvaluation to avail undue export benefits .
7. The proprietor appears to be a frontman with meagre financial resources.

Thereafter, the subject goods under 01 shipping bill was 100% examined by SIIB(X) under Panchanama dated 26.08.2023. Market enquiry of the goods was conducted on 16.09.2023 and the redetermined FOB value and redetermined Drawback is as follows:

S/B No.	Item Description	Declared FOB Value	Redetermined FOB Value	Claimed Drawback	Re determined Drawback
3127231 dtd 11.08.2023	Dupatta of Cotton	30,17,834/-	22,03,108/-	63,374/-	46,265/-
	Dupatta of Polyester	45,77,227/-	33,39,630/-	1,23,585/-	90,170/-

The Shipping Bill was filed under LUT and the exporter has also claimed ROSCTL benefits.

As further investigation is still pending regarding GST verification and DYCC test report, Meanwhile, the exporter vide letter dated 12.09.2021 has requested for provisional release of the goods for Back to Town purpose.

This office has no objection for provisional release of the goods for Back to Town covered under shipping bills No **3127231 dated 11.08.2023.**

This issues with approval of The Commissioner of Customs(In-situ), SIIB(X), JNCH.

Yours Faithfully

(Jay Shah Manoj)
Asst. Commissioner of Customs
SIIB (X), JNCH

Encl:- Copy of shipping bills & packing list.

Market Enquiry Report of M/s Ellora Creations INC (IE Code DYQPR8832G) conducted on 16.09.2023.

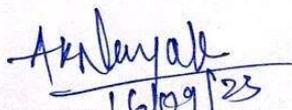
As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Ajay Dharam Rout, authorized representative of exporter, conducted market survey of goods covered under Shipping Bills No. 3127231 dtd 11.08.2023 presented for export by M/s Ellora Creations (IE Code DYQPR8832G). The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bill. Market enquiry was conducted on 16.09.2023 in wholesale market near Masjid Bunder, Mumbai.

To ascertain the fair market value of the goods, we visited the different Wholesale Shops near Masjid Bunder, Mumbai. The sample were opened in presence of authorized representative of exporter Shri Ajay Dharam Rout. Representative samples were shown to the shopkeeper of subject goods and quotation / inquiries were made for wholesale purchase of identical/ similar goods. The shopkeeper refused to have identical goods i.e. of same brand but offered similar goods on the basis of quality, composition, size and design of the goods. The wholesale rates for the said samples as quoted verbally by shopkeepers for which both officers and Exporter's authorized representative agreed are as follows:

S/B No.	Item Description	Shop 1 M/s. Irfan Collection, Shop No. 4, 22/24, Nakhoda Street, Mumbai-400003	Shop 2 M/s. Musafir Dupatta Centre, Shop No.2, Nakhoda Mohalla, Joshi Building, Mumbai-400003	Shop 3 M/s Salman Collection, Plot No. 10/B/1, Road No. 9, Baiganwadi, Govandi, Mumbai-400043	Average wholesale price	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
3127231 dtd 11.08.2023	Dupatta of Cotton	315	335	330	326	22,03,108/-
	Dupatta of Polyester	330	335	320	328	33,39,630/-

The shopkeepers further informed that the price of the goods will vary depending upon the quantity, mode of payment and quality of the goods ordered.


(Ajay Dharam Rout) 16/09/23
Authorized representative of exporter


(Ashok Kumar Nayak)
IO/SIIB(X)