

 सत्यमेव जयते	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, Email Id - siibx.jnch@gov.in	
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F. No. SG/INV-91/2022-23/SIIB(X)/JNCH
CUS/ASS/MISC/584/2025-CEAC

Date: 2/.01.2026

DIN: 20260178NT000000CF25

SCN No.: 1870/2025-26/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. Evergreen Impex (IEC 5201005519)- reg.

On the basis of specific intelligence, regarding export of suspicious consignment of M/s. Evergreen Impex (IEC-5201005519) covered under 05 Shipping Bill Nos. 6858689, 6859262, 6859649, 6860231 and 6861347 all dated 10.01.2023 having declared items as 'Readymade Garments' were put on hold vide Hold No. 61/2022-23 SIIB(X) issued vide F. No. SG/Misc-101/202122 SIIB(X) JNCH dated 13.01.2023. The exporter M/s. Evergreen Impex (IEC5201005519) filed the above said SBs through Customs Broker M/s. Sri Mother shipping Private Limited (CB License No. 11/2724) at MSWC CFS. The goods covered under the S/B Nos. 6858689, 6859262, 6859649, 6860231 and 6861347 all dated 10.01.2023 were examined under Panchnama dated 16.01.2023 (RUD-1) at MSWC CFS, in presence of the CB representative. The details of the subject consignment are as follows:

Table-I

Sr. No.	S/B No. & Date	Description	FOB (in Rs.)	Drawback (in Rs.)	ROSCTL (in Rs.)	IGST
1	6858689/ 10.01.2023	RMG	80,16,370/-	2,04,683.68/-	3,04,209/-	LUT
2	6859262/ 10.01.2023	RMG	62,41,532/-	1,70,963.55/-	2,91,358/-	LUT

3	6859649/ 10.01.2023	RMG	83,17,901/-	2,17,558.75/-	3,73,474/-	LUT
4	6860231/ 10.01.2023	RMG	68,36,979/-	1,87,305.35/-	3,11,969/-	LUT
5	6861347/10. 0 1.2023	RMG	82,02,843/-	2,09,672.28/-	3,42,808/-	LUT
		Total	3,76,15,625/-	9,90,183.61/-	16,23,818/-	

1.2 During 100% examination, the subject goods were found as declaration made in S/B Nos. 6858689, 6859262, 6859649, 6860231 and 6861347 all dated 10.01.2023, and their respective Invoice and Packing List in respect of declared description and quantity. Further, declared value of the goods appears to be higher side. Thereafter, samples of all the declared items in the subject consignments were drawn randomly in triplicate and taken over for the purpose of further investigation.

1.3 The subject goods covered under S/B Nos. 6858689, 6859262, 6859649, 6860231 and 6861347 all dated 10.01.2023 were seized vide seizure memo dated 28.01.2023 bearing DIN No. 2023178NT00000006E0 u/s 110 of the Customs Act 1962 (**RUD-2**). An alert was inserted against IEC withholding Export Incentives & IGST refund. Thereafter, Letters to Concerned Jurisdictional GST Commissionerate were issued for verification of Genuineness of Exporter and Its Suppliers. The Representative Sealed samples (RSS) drawn during Panchanama dated 16.01.2023 were sent to DYCC Lab, JNCH for detailed analysis of composition and nature of goods.

1.4 The Exporter M/s. Evergreen Impex (IEC-5201005519) vide its letter dated 09.03.2023 (**RUD-3**) had requested for provisional release of its goods for Back to town, covered under S/B Nos. 6858689, 6859262, 6859649, 6860231 and 6861347 all dated 10.01.2023. The competent Authority has granted NOC for provisional release of goods for BTT covered under aforementioned Shipping Bills vide its letter F. No. SG/INV-171/2022-23 SIIB(X) JNCH dated 09.03.2023 (**RUD-4**) having DIN: 20230378NT000081876E, in accordance with Para4(c) of CBIC Circular No. 01/2011-Customs dated 04.01.2023. Further, the adjudicating

authority has allowed the provisional release of the subjected goods for back to town upon furnishing a Bond of full FOB and a Bank Guarantee of Rs. 5,00,000/-. The exporter made a payment of Rs. 5,00,000/- through Demand Draft No. 141930 in cash section vide Challan No. HCM-748 dated 10.03.2023 (RUD-5). The same was accepted by DC/MSWC(X) CFS and goods were provisionally released for Back to Town(BTT).

2. PROCEEDINGS OF THE INVESTIGATION:

2.1 During the course of Further investigation, summons bearing CBIC-DIN 20230378NT000000A3E1 dated 02.03.2023 (RUD-6) was issued to proprietor of Exporter, M/s Evergreen Impex (IEC-5201005519) for recording of statement and submission of documents. On 02.03.2023, the statement of Authorized representative of exporter was recorded in the office of SIIB(X) in pursuance of abovementioned summons. Wherein, he inter alia stated that:

- i. His company is a merchant exporter and Mr. Altaf Aman Bhagadis the owner they have received the goods for export from various vendors in Kolkata and then export to the overseas buyer and the abovementioned shipments is their first attempt for export. They submitted purchase invoices for the same. They did not made the payments to their suppliers in Kolkata and the payment was done only after foreign remittance is received.
- ii. They have received the order for export from Noor AL Marhabba Textiles LLC and Raw Roots general Trading LLC based in Dubai but the goods were destined to Abdulla Omar Khamis based in Tanzania as per export order.
- iii. They had filed GSTR on regular basis.
- iv. The current shipments is their first attempt in export. However, they are regular in imports and they have a corpus of Rs. 50,00,000/-
- v. They chose JNPT Port as their port for export because JNPT Port has more frequency of vessels.
- vi. The goods were received at Panvel from Howrah through train and from Panvel to CFS through Road transport. He submitted relevant transporter bills for the same.

2.2 This office sent letters and reminders for verification of genuineness of exporter and its suppliers to concerned GST Authorities. Further, this office received a report from Junglepur CGST Division, Haldia Commissionerate vide letter F. No.- GEXCOM/TECH/GST/3913/2024-CGST-RANGE-3-DIV-

JLPRCOMMTE- HALDIA/dated 05.12.2024 (**RUD-7**). As per report received, Junglepur CGST Division has informed that its L1 supplier M/s. Kabita dresses (GSTN-19DHIPP2016P1ZT) was found to be operational and running from declared Principal Place of Business also the suppliers passing Input Tax Credit to the said taxpayer have been found to be active on GSTN Portal. However, reminder letters were issued to jurisdictional GST Formations for verification of Genuineness in respect of Exporter M/s Evergreen Impex (GSTN24AEUPB7115F2ZN), and its Suppliers, M/s Ganapati Enterprises (GSTN19FGZPS5495B2ZC), M/s R N Enterprises (GSTN-19AHNPM3965G1ZT), M/s R N Collections (GSTN-19BPKPK1218N1ZJ), M/s Annapurna Textiles (GSTN19AFQPA9890M1ZH), M/s Rajanya Enterprises (GSTN-19AUKPB8439L1Z2), M/s More Creations(GSTN-19DBRPA0377K1Z9), M/s Bela Creation (GSTN 19AHUPM2809E1Z1), but no reply has been received in this regard till date.

2.3 Further, it has been observed on perusal of status of Exporter M/s Evergreen Impex (GSTN-24AEUPB7115F2ZN) on CGST Website <https://services.gst.gov.in/services/searchtp> is showing as "Cancelled Suo Moto" (w.e.f. 31/07/2018).

2.4 The DYCC lab analysis reports received in this office w.r.t. the RSS drawn randomly during course of panchanama dated 16.01.2023 are in consonance with the declared description. However, the declared value is high when compared with market enquiry.

2.5 Re-determination of Valuation:

- i. Whereas, during 100% examination, it was suspected that "*the goods appeared to be mis-declared in terms of value*" owing to the quality of fabrics used, the declared value appears liable to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- ii. 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.

- iii. 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.
- iv. 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.
- v. 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.
- vi. Accordingly, Market Enquiry of the goods was conducted on 09.12.2023 to ascertain the fair market value of the goods. For this purpose, different wholesale shops selling similar goods were visited in Masjid Bunder, Mumbai in the presence of authorized representative of the exporter and the average wholesale price of the goods was re-determined in respect of all subject S/B Nos. 6858689, 6859262, 6859649, 6860231 and 6861347 all dated 10.01.2023, thus as per Section 2(30) of Customs act 1962, and accordingly in same proportionate, declared FOB value needs to be re-determined as detailed at Table-I.

Table - II

Shipping Bill No. & Date	Item Description	PMV declared/pc (in Rs)	Redetermined PMV/pc (in Rs)
6860231 DT:10.01.2023	GIRLS 2 PCS SUIT SET OF BLEND CONTAINING	671.25	333.33
	BABIES GARMENT GIRLS 2 PCS SUIT SET OF POLYESTER	471.50	235
	BABIES GARMENT GIRLS FROCK OF POLYESTER	468.80	265
	GIRLS LEGGINGS OF COTTON	638.86	163.33
	GIRLS SKIRTS OF COTTON	643.36	256.67
6859649 DT: 10.01.2023	BABIES GARMENT BOYS 3 PCS SUIT SET OF COTTON	462.50	291.75
	GIRLS PANTS OF COTTON	637.96	165
	GIRLS TOP OF COTTON	645.16	243.33
	GIRLS SHORTS OF COTTON	494.89	166.67
	BABIES GARMENT BOYS 2 PCS SUIT SET OF COTTON	458.90	261.67
	GIRLS T-SHIRTS OF COTTON	502.09	171.67
6859262 DT: 10.01.20233	GIRLS FROCK OF POLYESTER	661.35	326.67
	GIRLS 3 PCS SUIT SET OF BLEND CONTAINING	673.95	353.33
	GIRLS FROCK WITH JACKET OF POLYESTER	666.75	373.33
6861347 DT: 10.01.2023	MENS JACKET OF COTTON	664.93	411.67
	MENS VEST OF COTTON	188.96	85
	MENS SHIRTS OF COTTON	674.85	321.67
	MENS TRACKS PANT OF COTTON	664.05	353.33
	GIRLS TOP OF BLENDED	645.16	220
	MENS SHORTS OF COTTON	458.90	241.67
6858689 DT:10.01.2023	BABIES GARMENT GIRLS 3 PC SUIT SET OF POLYESTER	472.40	301.75
	MENS T-SHIRTS OF COTTON	625.36	316.67
	POLYESTER FABRICS GSM: 83	175.46	40

	BABIES GARMENT GIRLS FROCK WITH JACKET OF POLYESTER	473.29	271.67
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Based on market enquiry report, the valuation of goods covered under S/B Nos. 6858689, 6859262, 6859649, 6860231 and 6861347 all dated 10.01.2023 is redetermined as below:

Table - III

Shipping Bill No. & date	Item Description	Redetermined FOB (in Rs)	Redetermined DBK (in Rs)	Redetermined RoSCTL (in Rs)	Redetermined RoDTEP (in Rs)
6860231 DT:10.01.2023	GIRLS 2 PCS SUIT SET BLENDED	1319986.8	34319.65	63755.36	0
	GIRLS 3 PCS SUIT SET BLENDED	305277.12	7937.20	14744.88	0
	GIRLS FROCK OF POLYESTER	917942.7	26620.33	43602.27	0
	BABIES GARMENT GIRLS 2 PCS SUIT SET OF POLYESTER	529690	15361	20128.2	0
	BABIES GARMENT GIRLS 3 PCS SUIT SET OF POLYESTER	43452	1260.10	1651.18	0
	BABIES GARMENT GIRLS FROCK OF POLYESTER	310315	8999.14	11791.9	0
	BABIES GARMENT BOYS 2 PCS SUIT OF COTTON	9420.12	197.8	366.44	0
	GIRLS FROCK WITH JACKET OF	165758.5	4806.99	7873.53	0

	POLYESTER				
	GIRLS LEGGINGS OF COTTON	32992.66	725.84	1996.05	0
	GIRLS SKIRTS OF COTTON	32340.4	711.49	1956.60	0
	GIRLS TOP OF COTTON	18006.4	396.1	882.31	0
	BABIES GARMENT GIRLS FROCK WITH JACKET OF POLYESTER	97801.2	2836.23	3716.45	0
6859649 DT: 10.01.2023	GIRLS 2 PCS SUIT SET BLENDED	580994.19	15105.85	28062.02	0
	BABIES GARMENT GIRLS 3 PCS SUIT SET OF POLYESTER	560048	16241.39	21281.82	0
	GIRLS FROCK OF POLYESTER	860448.78	24953.02	40871.32	0
	BABIES GARMENT GIRLS 2 PCS SUIT SET OF POLYESTER	407490	11817.2	15484.6	0
	BABIES GARMENT BOYS 3 PCS SUIT SET OF COTTON	108531	2279.15	4221.85	0
	BABIES GARMENT GIRLS FROCK OF POLYESTER	177550	5148.95	6746.9	0
	GIRLS PANTS OF COTTON	235950	5190.9	14274.97	0
	GIRLS FROCK WITH JACKET OF POLYESTER	235571.23	6831.56	11189.63	0
	GIRLS TOP OF COTTON	81758.88	1798.69	4006.18	0
	GIRLS SHORTS OF COTTON	54834.4	987	2686.88	0

	BABIES GARMENT BOYS 2 PCS SUIT OF COTTON	634288.08	13320.05	24673.80	0
	BABIES GARMENT GIRLS FROCK WITH JACKET OF POLYESTER	234451.21	6799.08	8909.14	0
	GIRLS 3 PCS SUIT SET BLENDED	423996	11023.90	20479	0
	GIRLS T-SHIRTS OF COTTON	5150	108.1	252.35	0
6859262 DT: 10.01.20233	GIRLS 2 PCS SUIT SET BLENDED	1181654.9	30723.03	57073.93	0
	BABIES GARMENT GIRLS 3 PCS SUIT SET OF POLYESTER	30778.50	892.58	1169.58	0
	GIRLS FROCK OF POLYESTER	814388.31	23617.26	38683.45	0
	BABIES GARMENT GIRLS 2 PCS SUIT SET OF POLYESTER	292810	8491.5	11126.8	0
	GIRLS 3 PCS SUIT SET BLENDED	682633.56	17748.47	32971.2	0
	BABIES GARMENT GIRLS FROCK OF POLYESTER	106000	3074	4028	0
	GIRLS FROCK WITH JACKET OF POLYESTER	398716.44	11562.77	18939.03	0
6861347 DT: 10.01.2023	GIRLS 2 PCS SUIT SET BLENDED	1535318	39918.3	74155.8	0
	MENS JACKET OF COTTON	38696.9	1044.8	2341.17	0
	GIRLS FROCK OF POLYESTER	264276.03	7664	12553.11	0

	BABIES GARMENT GIRLS 2 PCS SUIT SET OF POLYESTER	1115545	32350.8	42390.7	0
	MEN'S T-SHIRTS OF COTTON	54150.60	1137.16	2653.38	0
	BABIES GARMENT GIRLS FROCK OF POLYESTER	59890	1736.81	2275.82	0
	MENS VEST OF COTTON	28560	599.7	1399.4	0
	MENS SHIRTS OF COTTON	75914.1	1670.1	4592.8	0
	MENS TRACKS PANT OF COTTON	73815.9	150.76	4467.68	0
	POLYESTER FABRIC GSM: 83	77000	1617	0	1848
	BABIES GARMENT BOYS 2 PCS SUIT OF COTTON	863511	18133.7	33590.58	0
	BABIES GARMENT GIRLS FROCK WITH JACKET OF POLYESTER	248849.7	7216.64	9456.29	0
	GIRLS 3 PCS SUIT SET BLENDED	38159.64	992.15	1843.11	0
	GIRLS TOP BLENDED	15400	385	669.9	0
	MENS SHORTS OF COTTON	62592.5	1690	3786.8	0
6858689 DT:10.01.2023	GIRLS 2 PCS SUIT SET BLENDED	891657.75	23183.10	43067.07	0
	BABIES GARMENT GIRLS 3 PCS SUIT SET OF POLYESTER	1222691	35458.04	46462.26	0
	GIRLS FROCK OF POLYESTER	127727.97	3704.11	6067.08	0
	BABIES GARMENT GIRLS 2 PCS SUIT SET OF POLYESTER	833780	24179.62	31683.64	0

MEN'S T-SHIRTS OF COTTON	409137.64	8591.89	2047.74	0	
BABIES GARMENT GIRLS FROCK OF POLYESTER	79500	2305.5	3021	0	
GIRLS PANTS OF COTTON	9900	217.8	598.95	0	
GIRLS FROCK WITH JACKET OF POLYESTER	223998	6495.94	10639.90	0	
POLYESTER FABRIC GSM: 83	176640	3709.44	0	4239.36	
GIRLS SHORTS OF COTTON	6000	144	294	0	
BABIES GARMENT BOYS 2 PCS SUIT OF COTTON	314004	6594.08	12214.75	0	
BABIES GARMENT GIRLS FROCK WITH JACKET OF POLYESTER	141811.74	4112.54	5388.84	0	
GIRLS 3 PCS SUIT SET BLENDED	104585.68	2719.23	5051.49	0	
Total		20984170	561008.8	920311.2	6087.36

Table - IV

SB No. & Date	Declared FOB in Rs	Redetermined FOB in Rs	Declared DBK in Rs	Redetermined DBK in Rs	Declared RoSCTL in Rs	Redetermined RoSCTL in Rs	Declared RoDTEPin Rs	Redetermined RoDTEP in Rs
6858689, 6859262, 6859649, 6860231 and 6861347 all dated 10.01.2023	376 156 25	209 841 70	990 183. 50	56100 8.80	16238 18	92031 1.2	12682	6087.3 6
In Rs	Differential FOB		Differential DBK		Differential RoSCTL		Differential RoDTEP	
	16631455		429174.7		703506.8		6594.64	

OTHER EXPORTS:

The ICES 1.5 data was analyzed and it has been observed that exporter has exported goods covered under only one S/B No.4175294 dated 25.09.2023 from the port under this office jurisdiction. The details of the same as below:

Table-V

S/B No. & Date	FOB(in Rs)	Drawback (in Rs)	RoDTEP (in Rs)	RoSCTL(in Rs)	IGST
4175294 dtd 25.09.2023	15,73,070	37,187	7,603	38,803	LUT

Further, upon analysis of ICES 1.5 data, it has been observed that the exporter has not received any foreign remittance against his exports as mentioned above. In the event of non-receipt of foreign remittance in the above Shipping Bills, the claimed Export incentives, i.e. Drawback & ROSCTL/RoDTEP are liable to be demanded back from the Exporter. For the Shipping Bill No. 4175294 dtd 25.09.2023, 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.

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, ROSCTL & RoDTEP are 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. The total drawback claimed in Shipping Bill No. 4175294 dtd 25.09.2023 as mentioned in Table-V in

which FOB not realized despite completion of time period is Rs. 37,187/-, RoDTEP claimed is Rs. 7,603/- and RoSCTL claimed is Rs. 38,803/- which is liable to be demanded back from the Exporter.

3. RELEVANT LEGAL PROVISIONS:

A. Customs Act, 1962

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

Section 50: Entry of goods for exportation -

(1) The Exporter of any goods shall make entry thereof by presenting [electronically] [on the customs automated system] to the proper officer in the case of goods to be exported in a vessel or aircraft, a shipping bill, and in the case of goods to be exported by land, a bill of export [in such form and manner as may be prescribed]:

Provided that the [Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically [on the customs automated system], allow an entry to be presented in any other manner.]

(2) The Exporter of any goods, while presenting a shipping bill or bill of export, shall make and subscribe to a declaration as to the truth of its contents.

(3) 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.

Section 113(i): 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 or in the case of baggage with the declaration made under section 77, shall be liable to confiscation.

Section 113 (ia): 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, shall be liable to confiscation.

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 114AA: If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

Section 114AB: 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 114AC:** Where any person has obtained any invoice by fraud, collusion, willful misstatement or suppression of facts to utilize input tax credit on the 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, such person shall be liable for penalty not exceeding five times the refund claimed.

Section 75A(2): 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.

Section 28AA. Interest on delayed payment of duty. –

(1) *Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other*

provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

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

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

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

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

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. Wilful 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), ²[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 utilised under the provisions of this Act or the rules ³[or regulations] made or notifications issued thereunder, by a person other than the person to whom the instrument was issued, the duty relating to such utilisation 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.

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.

C. Foreign Trade (Development and Regulation) Act, 1992

Section 11:(1) 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 Foreign Trade Policy for the time being in force.

D. Foreign Trade (Regulation) Rules, 1993

Rule 11: On the importation into, or exportation out of, any customs ports of any goods, whether liable to duty or not, the owner of such goods shall in the Bill of Entry or the Shipping Bill or any other documents prescribed under the Customs Act, 1962 (52 of 1962), state the value, quality and description of such goods to the best of his knowledge and belief and in case of exportation of goods, certify that the quality and specification 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 declaration of the truth of such statement at the foot of such Bill of Entry or Shipping Bill or any other documents.

4. FINDINGS OF INVESTIGATION

- i. On the basis of specific intelligence, regarding export of suspicious consignment of M/s. Evergreen Impex (IEC-5201005519) for the goods covered under 05 Shipping Bill Nos. 6858689, 6859262, 6859649, 6860231 and 6861347 all dated 10.01.2023 through Customs Broker M/s. Sri Mother shipping Private Limited (CB License No. 11/2724) at MSWC CFS, investigation has been initiated.
- ii. The consignments covered under Shipping Bill Nos. 6858689, 6859262, 6859649, 6860231 and 6861347 all dated 10.01.2023, having declared items as 'Readymade Garments' were put on hold vide Hold No. 61/2022-23 SIIB(X) issued vide F. No. SG/Misc-101/2021-22 SIIB(X) JNCH dated 13.01.2023.
- iii. The goods were examined under Panchanama dated 16.01.2023 at MSWC CFS, in presence of the CB representative by the officers of SIIB(X), JNCH.
- iv. During 100% examination, the subject goods were found as declaration made in SB Nos. 6858689, 6859262, 6859649, 6860231 and 6861347 all dated 10.01.2023, and their respective Invoice and Packing List in respect of declared description and quantity. Further, declared value of the goods appeared to be high. On reasonable belief the goods covered under aforementioned S/Bs were seized vide Seizure memo dated 28.01.2023. Thereafter, random samples in the subject five consignments were drawn randomly and the same were forwarded to DYCC Lab, JNCH for testing.
- v. An Alert was inserted on 30.01.2023 to withhold the Drawback, RoDTEP/RoSCTL& IGST benefits of M/s Evergreen Impex (IEC-5201005519).
- vi. Also, Letters and reminders were sent to Concerned Jurisdictional GST Commissionerate for verification of Genuineness of Exporter and Its Suppliers.

- vii. Meanwhile, the Exporter M/s. Evergreen Impex (IEC-5201005519) vide its letter dated 09.03.2023 had requested for provisional release of its goods for Back to town, covered under SB Nos. 6858689, 6859262, 6859649, 6860231 and 6861347 all dated 10.01.2023. The competent Authority has granted NOC for provisional release of goods for BTT covered under aforementioned Shipping Bills vide its letter F. No. SG/INV-171/2022-23 SIIB(X) JNCH dated 09.03.2023 and goods were provisionally released for BTT after the exporter furnished the Bond for the full amount and Bank Guarantee of Rs. 5,00,000/- the conditions laid down by competent Authority.
- viii. During the course of Further investigation, summons was issued to proprietor of Exporter, M/s Evergreen Impex (IEC-5201005519) for recording of statement and submission of documents.
- ix. The statement of Authorized representative of exporter was recorded in the office of SIIB(X) in pursuance of abovementioned summons. Wherein, he inter alia stated that:
- a. His company is a merchant exporter and Mr. Altaf Aman Bhagadis the owner.
 - b. they have received the goods for export from various vendors in Kolkata.
 - c. the abovementioned shipments is their first attempt for export.
 - d. They have received the order for export from Noor AL Marhabba Textiles LLC and Raw Roots general Trading LLC based in Dubai but the goods were destined to Abdulla Omar Khamis based in Tanzania as per export order.
 - e. They had filed GSTR on regular basis.
 - f. They chose JNPT Port as their port for export because JNPT Port has more frequency of vessels.
 - g. The goods were received at Panvel from Howrah through train and from Panvel to CFS through Road transport. He submitted relevant transporter bills for the same.
- x. Also, this office has conducted market enquiry w.r.t. goods covered under S/B Nos. 6858689, 6859262, 6859649, 6860231 and 6861347 all dated

10.01.2023 for which RSS were drawn during panchanama dated 16.01.2023. Accordingly, the value and export benefits were redetermined for the goods covered under 05 Shipping Bill Nos. 6858689, 6859262, 6859649, 6860231 and 6861347 all dated 10.01.2023, which are tabulated as in table IV above.

- xi. As per report received vide letter F. No. GEXCOM/ TECH/ GST/ 3913/2024-CGST-RANGE-3-DIV-JLPR-COMMRTE-HALDIA/ dated 05.12.2024 from CGST, Junglepur Division, Haldia Commissionerate, the L1 supplier M/s. Kabita dresses (GSTN19DHIPP2016P1ZT) was found to be operational and running from declared Principal Place of Business also the suppliers passing Input Tax Credit to the said taxpayer have been found to be active on GSTN Portal. However, reminder letters were issued to jurisdictional GST Formations for verification of Genuineness i.r.o. Exporter M/s Evergreen Impex (IEC5201005519) and its Suppliers as mentioned earlier. However, other than GST verification report w.r.t. M/s Kabita dresses (GSTN-19DHIPP2016P1ZT), no reply has been received in this regard till date. Also, the status of exporter on CGST Website is reflecting as "Cancelled Suo Moto" (w.e.f. 31/07/2018).
- xii. The DYCC lab analysis reports received in this office w.r.t. the RSS drawn randomly during course of panchanama dated 16.01.2023 are in consonance with the declared description. However, the declared value is high when compared with market enquiry.
- xiii. Upon analysis of ICES 1.5 data, it has been observed that the exporter has exported goods covered under only one S/B No. 4175294 dated 25.09.2023 only subsequent to the S/Bs mentioned in Table-I from the port under this office jurisdiction.
- xiv. Also, The ICES 1.5 data was analyzed and it has been observed that exporter has not received any foreign remittance against his exports as mentioned above.

5. Role of Exporter, M/s Evergreen Impex (IEC-5201005519):-

Exporter M/s Evergreen Impex (IEC-5201005519), filed shipping bills bearing nos. 6858689, 6859262, 6859649, 6860231 and 6861347 all dated 10.01.2023 and S/B No. 4175294 dated 25.09.2023 with sole intention of getting illegitimate benefits of Drawback, RoSCTL, RoDTEP and IGST thereby they have violated the conditions of Section 50(2) of the Customs Act, 1962. M/s Evergreen Impex (IEC-5201005519) fraudulently and deliberately misdeclared the value of goods covered under said shipping bill Nos.6858689, 6859262, 6859649, 6860231 and 6861347 all dated 10.01.2023 to accrue illegitimate Drawback, RoSCTL and IGST benefits. Thus, it appeared that the said goods were attempted to be Exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities. As the goods were attempted to be Exported by mis-declaration. The same are liable for confiscation under Section 113(i), 113(ia) & 113(ja) of the customs Act 1962. However, the drawback, RoDTEP & RoSCTL claim in the live Shipping Bill as mentioned in Table-I is not demanded since the goods were not exported and the same were cleared for Provisional BTT. Hence, the Declared FOB and claimed export incentives w.r.t. the S/B Nos. 6858689, 6859262, 6859649, 6860231 and 6861347 all dated 10.01.2023 needs to be rejected. Despite knowing it well that M/s Evergreen Impex (IEC5201005519) is not receiving remittance.

It further appears that the Exporter M/s Evergreen Impex (IEC5201005519) have rendered themselves liable to penalty in terms of section 114(iii) of the Customs Act, 1962 on account of mis-declaration in terms of value of the impugned goods. The Exporter has knowingly & intentionally caused to sign & used the documents to incur the undue advantage with malafide intent to avail undue/excess Export benefits in form of Drawback, RoSCTL and other Export benefits. Therefore M/s Evergreen Impex (IEC-5201005519) is also liable for penalty in terms of Section 114(iii) & 114 AA of Customs Act, 1962 for this intentional misdeclaration. Further, the status of exporter on CGST Website is reflecting as "Cancelled Suo Moto" (w.c.f. 31/07/2018). Hence, it appears to be non-

existent and non-genuine. Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. and, hence the exporter M/s. Evergreen Impex (IEC-5201005519) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

For the 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. Further, the exporter, M/s Evergreen Impex (IEC5201005519) is also liable for penalty under Section 114(iii) and 114AA of Customs Act 1962.

As above discussed, the Exporter has obtained Drawback & RoSCTL/RoDTEP by fraud, collusion, willful misstatement or suppression of facts without realizing the BRC for the Shipping Bills mentioned in Table-V. Hence, it appears that the M/s. Evergreen Impex (IEC5201005519) 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 Shipping Bill filed by the Exporter as mentioned at Table-V above.

6. Now, therefore, M/s. Evergreen Impex (IEC-5201005519) having registered address as shop No. 1, Plot No. 121, Aman Co-op Housing Society, Behind Jivanjyo Cinema Anjana, Surat, Gujrat-395002, is hereby required to show cause, in writing, within 30 days of the receipt of this Show Cause Notice, to the Additional Commissioner of Customs, NS-II, Nhava Sheva, having his office at Jawaharlal Nehru Custom House, Nhava Sheva as to why: -

- i. The declared FOB value of Rs. 3,76,15,625/- covered under the Shipping Bill Nos. 6858689, 6859262, 6859649, 6860231 and 6861347 all dated 10.01.2023 should not be rejected and re-determined to Rs. 2,09,84,170/- under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- ii. The drawback of Rs. 9,90,183.50/-, RoDTEP of Rs. 12,682/- and RoSCTL of Rs. 16,23,818/- claimed in the Shipping Bills No. 6858689, 6859262, 6859649, 6860231 and 6861347 all dated 10.01.2023 should not be rejected since the goods were not Exported and were taken Back To Town.
- iii. The said impugned Export goods covered under the Shipping Bill Nos. 6858689, 6859262, 6859649, 6860231 and 6861347 all dated 10.01.2023 having total declared FOB value of Rs. 3,76,15,625/- which appear to be mis-declared in terms of value, should not be confiscated under the Provisions of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- iv. Penalty should not be imposed on M/s. Evergreen Impex (IEC-5201005519) under Section 114(iii) and 114AA of the Customs Act, 1962 for the above violation.
- v. Penalty should not be imposed on M/s. Evergreen Impex (IEC-5201005519) under Section 114AC of the Customs Act, 1962 for the above violation.
- vi. The goods pertaining to Shipping Bill mentioned in Table-V totally valued of Rs. 15,73,070/- should not be held liable for confiscation under the Provisions of Section 113(ia) and 113(ja) of the Customs Act, 1962 since the Export benefits of Drawback. RoDTEP and RoSCTL have been availed and taken by the Exporter without realising the Export proceeds i.e. without receiving the remittance of the value of Export.
- vii. The drawback amount of Rs. 37,187/- claimed in Shipping Bill mentioned at Table-V above 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.
- viii. The RoSCTL amount of Rs. 38,803/- and RoDTEP of Rs. 7,603/- claimed in Shipping Bill mentioned at Table-V above 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.

- ix. Penalty should not be imposed on M/s. Evergreen Impex (IEC-5201005519) under Section 114(iii) and 114AA of the Customs Act, 1962 on account of nonreceipt of the foreign remittance in Shipping Bill mentioned in Table-V, filed by the Exporter.
 - x. Penalty should not be imposed on M/s. Evergreen Impex (IEC-5201005519) under Section 114AB of the Customs Act, 1962 on account of claiming export incentives /benefits without receipt of the foreign remittance in Shipping Bill mentioned in Table-V, filed by the Exporter.
 - xi. Penalty should not be imposed on M/s. Evergreen Impex (IEC-5201005519) under Section 114AC of the Customs Act, 1962 on account of above violation for Shipping Bill mentioned in Table-V, filed by the Exporter.
 - xii. The Bond should not be enforced and Bank Guarantee of Rs. 5,00,000/- (Rupees Five Lakh Only) vide Challan No. HCM-748 dated 10.03.2023, 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.
- 7.** 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.
- 8.** 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.
- 9.** 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.
- 10.** 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.

11. 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.

12. 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 B
21/01/26

(RAGHU KIRAN B.)
Commissioner of Customs (In situ),
CEAC, NS-II, JNCH

To,
1. M/s. Evergreen Impex (IEC-5201005519)
SHOP No 1 PLOT No 121 AMAN CO - OP HOUSING SOCIETY,
BEHIND JIVANJYOT CINEMA ANJANA,
SURAT 395002

Copy to:-

1. DC, SIIB(X), JNCH
2. DC, IRMC, JNCH.
3. Office Copy.
4. Notice Board.

Annexure I

Sr. No.	RUDs
1	Panchanama dated 16.01.2023.
2	Seizure Memo dated 28.01.2023 bearing DIN No. 20230178NT00000006E0
3	M/s. Evergreen Impex (IEC-5201005519) letter dated 09.03.2023
4	letter F.No. SG/INV-171/2022-23 SIIB(X) JNCH dated 09.03.2023
5	Challan No. HCM-748 dated 10.03.2023
6	Summons bearing CBIC-DIN 20230378NT000000A3E1 dated 02.03.2023
7	Junglepur CGST Division, Haldia Commissionerate vide letter F.No.- GEXCOM/TECH/GST/3913/2024-CGST-RANGE-3-DIV-JLPRCOMMRTE-HALDIA/ dated 05.12.2024

13

PANCHANAMA dated 16.01.2023 DRAWN AT CFS- Maharashtra State Warehousing Corporation, Plot No. 88/89, Sector - 1, Dronagiri Node, Sheva, Navi Mumbai - 400 707

Pancha No. 1		Pancha No. 2	
Name :	Gabaji Mahadu Gunjal	Name :	Laxman Rajaram Mhaske
Age :	51	Age :	38
Address :	Thane, Maharashtra- 400612.	Address :	Karanjade, Raigarh, Maharashtra- 410206.
Occupation :	Service	Occupation :	Service
Mobile No. :	9833009950	Mobile No. :	9892533452

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Banmeet Singh, an Intelligence Officer, SIIB(X), JNCH on 16.01.2023 at 10:30 hrs at CFS- Maharashtra State Warehousing Corporation, Plot No. 88/89, Sector - 1, Dronagiri Node, Sheva, Navi Mumbai - 400 707 to witness the examination of goods of exporter M/s. Evergreen Impex (IEC: 5201005519) covered under 05 Shipping Bills No. 6858689, 6859262, 6859649, 6860231 and 6861347 all dated 10.01.2023, which were carted inside Import Shed of MSWC CFS, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Shri Shivam Mishra, H-card holder of CB M/s. Sri Mother Shipping Private Ltd (CHA License No:11/2724) having ID Kardex No. 3865/2022. Then the officer explained to us that the exporter M/s. Evergreen Impex (IEC: 5201005519) having address at Shop No 1, Plot No 121, Aman Co Op Housing Society, Behind Jivanjyo Cinema, Anjana, Surat, Gujarat-395002 has filed 05 Shipping Bills No. 6858689, 6859262, 6859649, 6860231 and 6861347 all dated 10.01.2023 through their Customs Broker M/s. Sri Mother Shipping Private Ltd (CHA License No:11/2724) for export of their consignment.

We were shown the Hold letter No. 61/2022-23 SIIB(X) issued vide F. No. SG/Misc-101/2021-22 SIIB(X), JNCH dated 13.01.2023 signed by Dy. Commissioner of Customs, SIIB(X), JNCH regarding hold of 05 Shipping Bills No. 6858689, 6859262, 6859649, 6860231 and 6861347 all dated 10.01.2023 of M/s. Evergreen Impex (IEC: 5201005519) through their authorized Customs Broker M/s. Sri Mother Shipping Private Ltd (CHA License No:11/2724). We were also shown copy of above mentioned Shipping Bills and their respective invoice and packing list for the goods to be exported. We have put our dated

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16/01/23

1 P-2
16/01/23

Shivam mishra
16/01/2023
CB

signatures on the above-mentioned documents in token of having seen and understood the same. Further, the above-mentioned officer requested us to bear witness to the examination proceedings to which we both voluntarily agreed.

Thereafter, all of us proceeded to the area/location in Import Shed where the subject goods covered under the aforementioned Shipping Bills were placed. On reaching the specified place, 59 packages of S/B No.6858689 dated 10.01.2023,48 packages of S/B No.6859262 dated 10.01.2023,50 packages of S/B No. 6859649 dated 10.01.2023,49 packages of S/B No. 6860231 dated 10.01.2023 and 61 packages of S/B No. 6861347 dated 10.01.2023 found placed at the said location were opened by the laborers available in the said CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly. Details of the goods attempted to be exported vide the said S/B's is tabulated below:

Sr.No.	S/B No. & Date	Descript tion of goods	FOB (in Rs.)	Drawback (in Rs.)	ROSCTL (in Rs.)
1.	6858689/10.01.2023	RMG	80,16,370/-	2,04,683.68/-	3,04,209/-
2.	6859262/10.01.2023	RMG	62,41,532/-	1,70,963.55/-	2,91,358/-
3.	6859649/10.01.2023	RMG	83,17,901/-	2,17,558.75/-	3,73,474/-
4.	6860231/10.01.2023	RMG	68,36,979/-	1,87,305.35/-	3,11,969/-
5.	6861347/10.01.2023	RMG	82,02,843/-	2,09,672.28/-	3,42,808/-

During 100% examination, the subject goods were found as declared in Shipping Bills No. 6858689,6859262,6859649,6860231 and 6861347 all dated 10.01.2023, and their respective Invoice and Packing List in respect of declared description and quantity. However, declared value of the goods was found to be on a higher side.

Thereafter, samples of all the declared items in the subject consignment covered under the said 05 Shipping Bills were drawn randomly in triplicate 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 seen the drawn samples and sealing of the same in the presence of Shri Shivam

[Signature]
P-1
16/01/23

[Signature]
P-2
16/01/23

Shivam Mishra
16/01/2023
CB

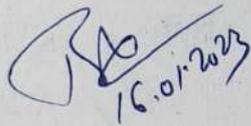
Mishra, H-card holder of CB M/s. Sri Mother Shipping Private Ltd (CHA License No:11/2724) having ID Kardex No. 3865/2022.

All the goods pertaining to the aforesaid Shipping Bills were re-packed in the same packages and kept back inside Import Shed, MSWC CFS in our presence and the same were handed over to Manager, MSWC CFS for safe custody.

We have put our dated signatures on all the Shipping Bills, their respective Export Invoice, Packing List and other relevant documents as a token of having seen the same and being present during the examination.

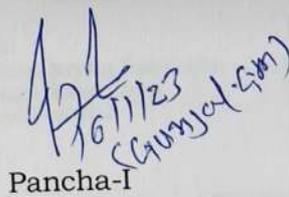
The Panchanama running into 03 pages ended on the same place and same date i.e. 16.01.2023 at 22:00 hrs. The Panchnama was carried out in our presence and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 16th day of January, 2023.

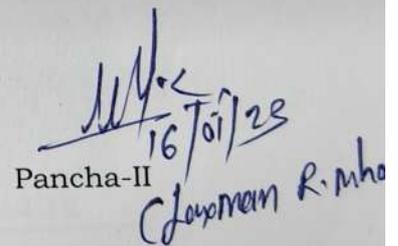


I.O./SIIB(X), JNCH

(Banmeet Singh)

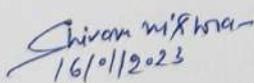


Pancha-I



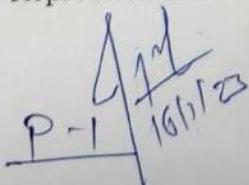
Pancha-II
Chayram R. Mho

In presence of:

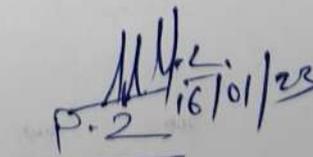


Shivam Mishra
16/01/2023

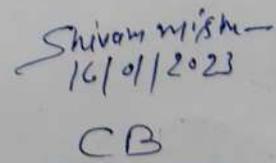
SHIVAM MISHRA
Representative of CB



P-1
16/01/23



P-2
16/01/23



Shivam Mishra
16/01/2023
CB



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

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आजादी का
अमृत महोत्सव

SEIZURE MEMO ISSUED UNDER SECTION 110 OF CUSTOMS ACT, 1962

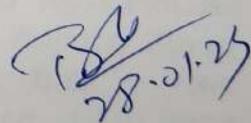
DATE: 28.01.2023

DIN No. : 20230178NT00000006E0

Particulars of the goods seized from the premises of MSWC CFS, on the reasonable belief that the detained goods examined under Panchanama dated 16.01.2023, are liable for confiscation under the provisions of Section 113 of the Customs Act, 1962, wherein the subject goods appear to be **mis-declared in terms of value. Hence, the said goods meant to be exported under the 05 Shipping Bills No. 6858689,6859262,6859649,6860231 and 6861347 all dated 10.01.2023 are seized under Section 110 of the Customs Act, 1962.** The particulars of the goods are as under:

S.No.	Particulars	Description
1.	Owner of the seized goods	M/s. Evergreen Impex (IEC: 5201005519)
2.	Declared description of the seized goods	As per Shipping Bill and Invoice.
3.	Total Declared FOB Value (INR)	Rs.3,76,15,625/-

The goods pertaining to aforesaid shipping bills are kept inside import shed and the said goods are handed over to the Manager, MSWC CFS, Nhava Sheva, Maharashtra for safe custody. It is directed that seized goods shall not be removed, parted with, or otherwise dealt with the goods except with the prior permission of SIIB(X), JNCH, Nhava Sheva.


(BANMEET SINGH)
IO/SIIB(X), JNCH

To,

M/s. Evergreen Impex (IEC: 5201005519),

Shop No 1, Plot No 121, Aman Co Op Housing Society,

Behind Jivanjyo Cinema, Anjana, Surat, Gujarat-395002

Copy to:-

1. The Manager, MSWC CFS.
2. CHA - M/s. Sri Mother Shipping Private Ltd (CHA License No:11/2724)

EVERGREEN IMPEX

178

DATE -

AP
9/3
DC/SECTION

Date : 09.03.2023

To

Dy. Commissioner Of Customs
MSWC CFS
Nhava Sheva

DATE -

Sub : Back To Town Of Cargo

Reference S bill no : 6860231 / 6859649 / 6859262 / 6858689 / 6861347 Date : 10.01.2023

Respected Sir,

With Reference To The Said Shipping Bill no, We Humbly Request You To Kindly Grant Permission For BACK TO TOWN of Cargo Because The CONSIGNEE Has Cancelled The Order Due To Delay Of Shipping From Our Side.

Please do the needful at your earliest your kind CO-OPERATION In this Regards Will Be Highly Appreciated

Thanking you

FOR EVERGREEN IMPEX

[Signature]
PROPRIETOR

SHOP NO.1 , PLOT NO . 121, AMAN CO.-OP. HOUSING SOCIETY B/H JIVAN JYOT CINEMA ANJANA SURAT- 395002

GUJARAT (INDIA)



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

75
अजादी का
अमृत महोत्सव

F. No. SG/INV-171/2022-23/SIIB(X) JNCH
DIN: 20230378NT000081876E

Date: 09.03.2023

To,

M/s. Evergreen Impex (IEC: 5201005519),
Shop No 1, Plot No 121,
Aman Co Op Housing Society,
Behind Jivanjyo Cinema,
Anjana, Surat, Gujarat-395002.

Sub: Provisional Release of the goods of exporter M/s. Evergreen Impex (IEC: 5201005519) covered under S/B's No. 6858689, 6859262, 6859649, 6860231 and 6861347 all dated 10.01.2023 for BTT -reg.

Kind reference is invited to this office letter vide F.No.SG/Misc-101/2021-22/SIIB(X) JNCH dated **13.01.2023** regarding request for putting consignment on hold of exporter **M/s. Evergreen Impex (IEC: 5201005519)**.

In this regard, it is to inform that the Competent Authority has permitted the **provisional release of the goods for BTT** covered under the above mentioned shipping bills on the following conditions:

- Execution of Bond of full FOB value,
- Furnishing of Bank Guarantee with self-renewal clause of Rs. **5,00,000/- (Rs. Five Lakhs Only)**.

Further, you are directed to get your Bond & BG accepted by the DC/MSWC(X), before 'Provisional Release' of the subject goods within a period of one Month.

Handwritten signature and date:
9/3/23
(Gourang Gm)

Handwritten signature and date:
Molavag 09/03/23

(Dr. M. D. Chavan)

Dy. Commissioner of Customs
SIIB(X), JNCH

Copy to:

- The Manager, MSWC CFS.
- DC/MSWC CFS(X)

CHALLAN FOR THE PAYMENT OF GOVERNMENT DUES ETC. IN THE JAWAHARLAL NEHRU CUSTOM HOUSE

1. Full Name of the importer : M/s. Evergreen Impex
(IEC if applicable) (C 5201005519)
2. B/E No. & Dt. : 1) 6858689 2) 6839262 3) 68595649
4) 6860231 5) 6861347 Dt: 10/01/2023
3. Igm No & date/item No. :
4. Name of The Custom Broker : M/s. Sri Mother Shipping P. Ltd. (11/2724)
5. File No. : -- 3G/INV-171/2022-23/SIB(x) JNH
Dt: 09/03/2023
6. Section/Group : SIB(x)
7. Reason for making payment: B.G.
8. Payment description

	Description		Head of Account	Amount
A)	Duty	i. BCD	0037002	
		ii. CVD	00370241	
		iii. SAD	00370248	
		iv. ADD	00370063	
		v. Other		
B)	Redemption fine		00370035	
C)	Penalty		00370062	
D)	Interest		00370073	
E)	Other Charges (Please Specify)	B.G.		5,00,000/-
Words : Five Lakh only				RS. 5,00,000/-

DD No: 141930

9. Mode of payment : DD

10. Any other details / Remark

Date : 10/03/2023

Issuing Bank: Kotak Mahindra Bank
CBD Belapur, Navi Mumbai

Signature: [Signature]

Name & Designation of person making payment



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CBIC-DIN-20230378NT000000A3E1

SUMMONS**[under Section 108 of the Customs Act, 1962(52 of 1962)]**

To,

The Proprietor, M/s Evergreen Imex
(IEC:5201005519)

Shop No1, Plot No. 121, Aman
Cooperative Housing Society, behind
Jivanjyot Cinema Anjana, Surat, Gujarat-
395002

WHEREAS, I, **Mithlesh Pradhan** am making inquiry in connection with
Attempted Export of RMG under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or
(b) produce documents or things of the following description in your possession or under
your control:

1. Present yourself physically for statement
2. Authority letter/identity Proof
3. Any relevant documents.

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs
Act, 1962, I do hereby summon you to appear before me in person on **2023-03-02** at **5:0:PM**
at the office of **C-604, JNCH**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section
193 and section 228 of the Indian Penal Code, 1860 (45 of 1860) and non-compliance of this
summon is an offence punishable under Section 174 & 175 of the Indian Penal Code, 1860.

Given under my hand and seal of office to-day the **2** day of **February, 2023** at
JNCH, Mumbai



Seal of Office.

Name : **Mithlesh Pradhan**Signature : 

02.03.2023

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Received
02/03/2023
Suryabhan Ekurthy
Dhruvate

	<p>GOVERNMENT OF INDIA / भारत सरकार OFFICE OF THE ASSISTANT/DEPUTY COMMISSIONER OF CENTRAL TAX केंद्रीय कर सहायक आयुक्त /उपायुक्त का कार्यालय JUNGLEPUR CGST DIVISION, HALDIA COMMISSIONERATE जंगलपुर सीजीएसटी डिवीजन, हल्दिया आयुक्तालय 2nd floor, 9C , Esplanade Row East , Kolkata-700069/ दूसरी मंजिल, 9सी, एस्प्लेनेड रो ईस्ट, कोलकाता-700069</p>	
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F.No.- GEXCOM/TECH/GST/3913/2024-CGST-RANGE-3-DIV-JLPR-COMMRTE-HALDIA/

Date: 05-12-2024

सेवा में / To

The Assistant Commissioners of Customs,
SIIB (X), Jawaharlal Nehru Custom House,
Nhava Sheva, Dist- Raigad, Maharashtra,
Pin – 400707

Sir,

Sub: Verification of the genuineness of M/s Kabita Dresses (GSTIN: 19DHIPP2016P1ZT) – reg.

Please refer to your letter under F.No.- SG/INV-171/2022-23/SIIB(X), JNCH dated 11-11-2024 on the above mentioned subject.

In this regard a field visit at Principal Place of Business of the said taxpayer of M/s Kabita Dresses (GSTIN: 19DHIPP2016P1ZT) was conducted by the Officers of this office to verify the genuineness of the said taxpayer. During the visit,

- the said taxpayer was found to be operational and running from declared PPOB.
- from the records available at GST BO Portal, it has been found that the said taxpayer has been filing his returns on Quarterly basis and has filed GSTR-3B up to September'2024.
- the suppliers passing Input Tax Credit to the said taxpayer have been found to be active on GSTN Portal.

This is for your kind information and necessary action at your end please.

आपका भवदीय / Yours sincerely

सहायक आयुक्त / Assistant Commissioner
जंगलपुर सीजीएसटी डिवीजन / Junglepur CGST Division
हल्दिया आयुक्तालय / Haldia Commissionerate