



**TABLE-II**

Shipping Bill No.	Item Description	Lab No.	Report
7685924 dated 20.02.2024	Belt	702/SIIB(X) dated 17.09.2024	The sample as received is in the form of an article (Belt) embossed as "Exotic" at one end. It is made of strip fitted with metallic buckle at one end. Strip is wholly composed of leather. Net wt of sample = 200.8 gm Wt of leather strip = 160.5 gm Wt of metallic buckle = balance
7686803 dated 20.02.2024	Mens Shirt Made Of Blended	703/SIIB(X) dated 17.09.2024	The sample as received is in the form of a Readymade textile article (Men's Shirt). It is made of printed woven fabric, wholly composed of spun and filament yarns of polyester.

4.1 The DYCC test report confirmed the goods as per their declared description and composition.

5. To ascertain prevailing market value of the goods, the market enquiry of the goods for which value of the goods appeared to be on higher side covered under the subject shipping bill was required to be conducted, therefore this office had requested to the exporter to represent them during the said market enquiry. Hence the market enquiry was conducted on 05.03.2024 alongwith the authorised representative of the exporter (RUD-IV). On the basis of Market Enquiry report dated 05.03.2024, it is observed that some items have been mis-declared in terms of valuation. The re-determined FOB value of the goods for which value of the goods appeared to be on higher side covered under the subject shipping bill and corresponding export incentives under the Shipping Bills No. 7685924 and 7686803 both dated 20.02.2024 would be as below:

**TABLE- III**

Sr. No.	SB & Date	Item Description	Declared (in Rs.)			Re-determined (in Rs.)		
			FOB	DBK	ROSCTL	Re-determined FOB Value Declared	DBK	ROSCTL
1	7686803 dated 20.02.2024	Mens Shirt Made Of Blended	39,28,782	98,220	1,82,024	33,63,422	84,086	1,65,817
TOTAL			39,28,782	98,220	1,82,024	33,63,422	84,086	1,65,817

5.1 In view of above, the total re-determined FOB value of the goods covered under the above Shipping Bills No. 7685924 and 7686803 both dated 20.02.2024 and corresponding export incentives would be as below:

**Table-IV**

Total Declared FOB value (in Rs.)	Total Re-Determined FOB value (in Rs.)	Total Export Benefits (in Rs.)	Total declared Benefits	Total re-determined Benefits	Difference (in Rs.)
39,28,781.88	33,63,422.4	2,80,243.55/-		2,49,902.29/-	30,341.26

5.2 As can be seen from the table above, based on the market enquiry conducted on 05.03.2024, it appears that some items declared by the exporter in the Shipping Bills No. 7685924 and 7686803 both dated 20.02.2024 have been mis-declared in terms of their value. The value of the goods has been re-determined based on the market survey report dated 05.03.2024. The export incentive such as Drawback & RoSCTL is therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the table above. Hence the declared value i.e. Rs. 39,28,782/- appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the provisions of Act/Rules, transaction value of the goods is to be

accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007. In the instant case, the exporter is merchant exporter and hence, transaction value of the impugned goods under export could not be determined under Rule 4 & 5 of the Customs Valuation Rules, 2007. Hence the value of all the items could be ascertained from the wholesale market.

## **6.Re-determination of Valuation**

**6.1** 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.

**6.2** 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.

**6.3** 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.

**6.4** As the provisions of Rule 4 & 5 *ibid*, are not applicable in the instant case, the value of the goods is required to be determined under the provisions of Rule 6 of the CVR 2007. Rule 6 of the said Rules reads as under: -

***RULE 6. Residual Method** – “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 the general provisions of these rules provided that local market price of the export goods may not be the only basis for determining the value of export goods”.*

As per the provisions of Rule 6 *ibid*, the assessable value of the goods is proposed to be re-determined under Rule 6 *ibid*, i.e. as per the residual method. Accordingly, Market survey was conducted by the officers of SIIB (Export) on 05.03.2024. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as market value of the same. The details of the determination of the value is summarized in the Market Survey Report dated 05.03.2024.

**7.** It can thus be seen that the goods are mis-declared in terms of their value to avail undue export incentive and thereby the goods covered under Shipping Bills No. 7685924 and 7686803 both dated 20.02.2024 are liable for confiscation under the provisions of Section 113(i), 113(ia), 113(ja) of the Customs Act, 1962.

**8.** Further, an alert was inserted against the exporter to withhold the export incentives of M/s Queen Overseas (IEC: AABFQ0816H) till further investigation.

**9.** The exporter vide their letter dated 07.02.2024 has requested for provisional release of the goods for Back to Town. The request of the exporter was accepted by the adjudicating authority as per the provisions of Board Circular no.01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and the goods were released provisionally for Back to Town on execution of Bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee/Cash Security amounting of Rs. 25,000/- (RUD-V).

**10.** To ascertain the verification of genuineness of supply chain of the exporter Letter was sent to CGST authority of the exporter M/s Queen Overseas (IEC: AABFQ0816H, GSTIN-06AABFQ0816H1ZL) on 09.09.2024, 06.02.2025 and 06.03.2025 to verify the genuineness of the exporter. No reply has been received yet. The GST status of the firm is showing Active on the GSTIN portal. Further, to ascertain the verification of genuineness of supply chain of the exporter Letter was sent to CGST authorities of the suppliers of M/s Queen Overseas (IEC: AABFQ0816H, GSTIN - 06AABFQ0816H1ZL) i.e. M/s Subhan Export Pvt Ltd (GSTIN: 07ABCCS8630G1ZA) and M/s Ultimate Impex (GSTIN: 07AAHFU0683J1ZV) on 09.09.2024, 05.02.2025 and 06.03.2025 to verify the genuineness of the suppliers. No reply has been received yet. The GST status of the firm M/s Subhan Export Pvt Ltd (GSTIN: 07ABCCS8630G1ZA) is showing **Suspended effective from**

**10.03.2025** on the GSTIN portal. The GST status of the firm M/s Ultimate Impex (GSTIN: 07AAHFU0683J1ZV) is showing Active on the GSTIN portal.

**11.** Further, in order to record the statement M/s Queen Overseas (IEC: AABFQ0816H), under section 108 of Customs Act, 1962 03 Summons have been issued vide DIN-20241078NT000027982B dated 05.11.2024, DIN-20250178NT0000333753 dated 06.01.2025 & DIN-20250278NT0000712587 dated 05.02.2025 in the name of M/s Queen Overseas (IEC:AABFQ0816H) to appear before the office of SIIB(X), 4th floor, B-403, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist.: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. However, all the summons sent via speed post have not been delivered to the exporter with postal remark that the 'Item returned No such person in the address' (RUD-VI).

**12.** Further, the Customs Broker in the instant case M/s. Service Bureau Logistics LLP (CHA No. ACMFS4298LCH001) was summoned to appear before this office vide Summons CBIC-DIN-20250278NT000061026C dated 18.02.2025, DIN-20250378NT0000313863 dated 10.03.2025 and Summons CBIC-DIN-20250378NT0000777F85 dated 18.03.2025 (RUD-VII). However, the CB has not presented them for deposing their statement.

**13.** From the above, it appears that, the exporter has illegally claimed Drawback and RoSCTL by exporting goods at inflated price on the basis of invoices. The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bill comes to Rs. 33,63,422.4/- as against the declared FOB value of Rs. 39,28,782/-. By inflating the FOB value and mis-declaring the goods, the exporter was attempting to claim Drawback of Rs. 98,220/- and RoSCTL of Rs. 1,82,024/- whereas they were eligible for Drawback of Rs. 84,086/-, and RoSCTL of Rs. 1,65,817/- respectively.

**14.** Further, on perusal of the past export data in respect of the subject exporter in ICES 1.5 system, the no shipping bills have been found wherein foreign remittance has not been received as per FEMA regulation.

**15. 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 50 of the Customs Act, 1962: 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.

(iii) **Section 113 (i) of the Customs Act, 1962:** 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;

(iv) **Section 113(ii) 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, shall be liable to confiscation;

(v) **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;

(vi) **Section 114(iii) of the Customs Act, 1962:** 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;

(vii) **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.

**(viii) 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).

**(ix) Rule 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.

**(x) Customs Valuation (Determination of Value of Export Goods) Rules, 2007**

**(A) RULE 3 - Determination of the method of Valuation**

(1) Subject to rule 8, the value of export goods shall be the transaction value. (2) The transaction value shall be accepted even where the buyer and seller are related, provided that the relationship has not influenced the price. (3) If the value cannot be determined under the provisions of sub-rule (1) and sub- rule (4), the value shall be determined by proceeding sequentially through rules 4 to 6.

**(B) RULE 4. Determination of export value by comparison. -**

(1) "the value of the export goods shall be based on the transaction value of goods of like kind and quality exported at or about the same time to other buyers in the same destination country of importation or in its absence another destination country of importation adjusted in accordance with the provisions of sub-rule (2).

(2) In determining the value of export goods under sub-rule (1), the proper officer shall make such adjustments as appear to him reasonable, taking into consideration the relevant factors, including-

- (i) Difference in the dates of exportation,
- (ii) Difference in commercial levels and quantity levels,
- (iii) Difference in composition, quality and design between the goods to be assessed and the goods with which they are being compared,
- (iv) Difference in domestic freight and insurance charges depending on the place of exportation".

**(C) RULE 5. Computed value method. - "If the value cannot be determined under Rule 4, it shall be based on a computed value, which shall include the following: -**

- (a) cost of production, manufacture or processing of export goods;
- (b) charges, if any, for the design or brand;
- (c) an amount towards profit".

**(D) RULE 6. Residual Method. -**"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 the general provisions of these rules provided that local market price of the export goods may not be the only basis for determining the value of export goods".

**(E) RULE 7. Declaration by the exporter. -**"The exporter shall furnish a declaration relating to the value of export goods in the manner specified in this behalf".

**(F) RULE8. Rejection of declared value. -**

(a) "When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any export goods, he may ask the exporter of such goods to furnish further information including documents or other evidence and if, after receiving doubt about the truth or accuracy of the value so declared, the transaction value shall be deemed to have not been determined in accordance with sub- rule (1) of rule 3.

(b) At the request of an exporter, the proper officer shall intimate the exporter in writing the ground for doubting the truth or accuracy of the value declared in relation to the export goods by such exporter and provided a reasonable opportunity of being heard, before taking a final decision under sub-rule (1)".

**(xi) 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;
- (q) Co-operate with the Customs authorities and shall join investigations promptly in the event of an inquiry against them or their employees.

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

**16.1 M/s Queen Overseas (IEC:AABFQ0816H)** having its registered office address at First Floor Jhabar Nagar, Opposite Old Post Office, Kithwari Road, Palwal, Faridabad, Haryana, 121102 (hereinafter referred to as the "exporter") had filed Shipping Bills No. 7685924 and 7686803 both dated 20.02.2024 through their Customs Broker M/s Service Bureau Logistics LLP (CHA No. ACMFS4298LCH001) for export of Readymade Garments and Misc. under Export Promotion Scheme Code 19 (Drawback & RoSCTL). The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bill comes to Rs. 33,63,422/- as against the declared FOB value of Rs. 39,28,782/-. By inflating the FOB value and mis-declaring the goods, the exporter was attempting to claim Drawback of Rs. 98,220/- and RoSCTL of Rs. 1,82,024/- whereas they were eligible for Drawback of Rs. 84,086/-, and RoSCTL of Rs. 1,65,817/- respectively.

**16.2** As can be seen from the Table-III above, based on the market enquiry conducted on 05.03.2024, it appears that the goods declared by the exporter in the Shipping Bills No. 7685924 and 7686803 both dated 20.02.2024 have been mis-declared in terms of their value. During the market enquiry it was found that the value of some items filed under the said Shipping Bill were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The export incentive such as drawback & RoSCTL are therefore re-determined with respect to the re-determined FOB as mentioned in the table-III above. It can thus be seen that the goods are mis-declared to avail undue export incentive and thereby rendering the goods liable for confiscation under section 113 (i), 113(ia) and 113 (ja) of the Customs Act, 1962.

**16.3** The Exporter has violated the provisions of Rule 11 of the Foreign Trade (Regulations), 1993 in as much, as they did not make a correct declaration of value of goods in the Shipping Bill filed by them to the Customs authorities.

**16.4** As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue export benefits not legitimately payable to them. The exporter had declared the FOB value in the shipping bill as Rs. 39,28,782/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 33,63,422/- only and hence higher Drawback, RoSCTL and other export incentives were claimed. 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. Hence, the goods are liable for confiscation under section 113 of the Customs Act, 1962.

**16.5** The description of the goods found were not in consonance with the Exporter's declaration with respect to value, as the Exporter had overvalued the goods on the basis of fake invoices. Hence, the declared value appeared to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

**16.6** 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.

**16.7** 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 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 could not be determined under the said Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

**16.8** 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 could not be determined as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

**16.9** The value of the impugned goods is, therefore, proposed to be re-determined 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. Accordingly, the total value of the goods has been re-determined as Rs.33,63,422/- as per the market enquiry conducted of the subject goods.

**16.10** As the goods were attempted to be exported by mis-declaration in terms of value for which confiscation is proposed. However, the drawback & RoSCTL claim in the live shipping Bills as mentioned in Table-I is not demanded since the goods were not exported and clear for Back to Town on furnishing of Bond with Bank Guarantee.

**16.11** It is cogent and clear that the exporter M/s Queen Overseas (IEC:AABFQ0816H) had mis-declared the impugned goods in terms of their value and attempted to defraud the Government by claiming undue higher amount of Drawback, Rosctl and other export benefits and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

**17.** With respect to the Exporter M/s Queen Overseas (IEC: AABFQ0816H), this office sent 03 letters dated 09.09.2024, 06.02.2025 and 06.03.2025 for the verification of the genuineness of the Exporter. No reply has been received yet. The GST status of the firm is showing Active on the GSTIN portal. Further, to ascertain the verification of genuineness of supply chain of the exporter Letter was sent to CGST authorities of the suppliers of M/s Queen Overseas (IEC: AABFQ0816H, GSTIN - 06AABFQ0816H1ZL) i.e. M/s Subhan Export Pvt Ltd (GSTIN: 07ABCCS8630G1ZA) and M/s Ultimate Impex (GSTIN: 07AAHFU0683J1ZV) on 09.09.2024, 05.02.2025 and 06.03.2025 to verify the genuineness of the suppliers. No reply has been received yet. The GST status of the firm M/s Subhan Export Pvt Ltd (GSTIN: 07ABCCS8630G1ZA) is showing **Suspended effective from 10.03.2025** on the GSTIN portal. The GST status of the firm M/s Ultimate Impex (GSTIN: 07AAHFU0683J1ZV) is showing Active on the GSTIN portal. Also, 03 Summons have been issued vide dated 05.11.2024, 06.01.2025 and 05.02.2025 to the Exporter have been dispatched to Exporter's address mentioned in the IEC by this office. However, all the summons sent via speed post have not been delivered to the exporter with postal remark that the 'Item returned No such person in the address'. It is observed that the letters were sent on address given in the IEC. If there was any change of address, they should have informed the Department so that any communication can be served to them on that address. Considering the scenario, there is no option but to proceed with the investigation proceedings in terms of merit of the case. In view of above, it appears that the exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them. Hence, the exporter M/s Queen Overseas (IEC: AABFQ0816H) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962. Also, the Exporter M/s Queen Overseas (IEC: AABFQ0816H) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value of the impugned goods in case of live Shipping Bill. Further, the exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with malafide intent to avail undue/excess export benefits in form of Drawback, RoDTEP and other export benefits. Therefore, the exporter also liable for penalty u/s 114AA of Customs Act, 1962 for this intentional mis-declaration.

**18.** The Custom Broker M/s Service Bureau Logistics LLP (CHA No. ACMFS4298LCH001) failed to ascertain the veracity and genuineness of the export firm M/s Queen Overseas (IEC: AABFQ0816H). 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 neither presented any evidence of verifying the genuineness of the exporter nor has presented themselves during the investigation, dishonoring the 03 Summons issued to them. The CB has thereby violated regulation 10(n) and 10(q) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

**19.** Now, therefore M/s Queen Overseas (IEC: AABFQ0816H), having address at First Floor Jhabar Nagar, Opposite Old Post Office, Kithwari Road, Palwal, Faridabad, Haryana,121102 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. The declared value of impugned export goods covered under the Shipping Bills No. 7685924 and 7686803 both dated 20.02.2024 is Rs. 39,28,782/- this is only for Sr. No.1 mention in Table -I should not be rejected under Rule 8 and should not be re-determined same as Rs.33,63,422/- under Rule 6 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

ii. The said impugned export goods covered under the Shipping Bills No.

7685924 and 7686803 both dated 20.02.2024 having total declared FOB value of Rs. 39,28,782/- 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.

iii. The claimed drawback of Rs. 98,220/-, RoSCTL amount of Rs. 1,82,024/-covered under Shipping Bills No. 7685924 and 7686803 both dated 20.02.2024 should not be rejected on account of release of goods for back to town.

iv. Penalty should not be imposed upon the exporter M/s Queen Overseas (IEC: AABFQ0816H) under Section 114(iii) and 114AA of the Customs Act, 1962.

v. Penalty should not be imposed upon the exporter M/s Queen Overseas (IEC: AABFQ0816H) under Section 114AC of the Customs Act, 1962.

vi. The bond should not be enforced and Bank Guarantee amount 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.

20. Further, M/s Service Bureau Logistics LLP (CHA No.ACMFS4298LCH001), HO 16, Samaj Kalyan Apartment, Vikaspuri, New Delhi 110018 are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, CAC, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why Penalty should not be imposed upon them under Section 114(iii) and 114AA of the Customs Act, 1962 in violation of regulation 10(n) and 10(q) of CBLR, 2018.

21. 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.

22. 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.

23. 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.

24. 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.

25. The copies of all the Relied Upon Documents in this Notice are enclosed with this SCN.

*R.K.B.*  
06/02/26

(Raghu Kiran B.)  
Commissioner of Customs (In-Situ),  
CEAC (NS-II), JNCH.

To,

1. M/s Queen Overseas (IEC: AABFQ0816H)  
First Floor Jhabar Nagar, Opposite Old Post Office,  
Kithwarioroad, Palwal, Faridabad,  
Haryana, 121102.
2. M/s Service Bureau Logistics LLP  
Ho 16, Samaj Kalyan Apartment,  
Vikaspuri, New Delhi 110018.
3. The Asstt. Commissioner of Customs, SIIB (X), JNCH.
4. The Dy./Asstt. Commissioner of Customs, CBS, NCH, Mumbai
5. The Asstt. Commissioner of Customs, CAC, JNCH
6. CHS, JNCH for display on Notice Board.
7. EDI
8. IRMC
9. Office Copy.

**Annexure - A**

<b>Sr. No.</b>	<b>List of Relied Upon Documents</b>
RUD-I	Copy of Shipping Bills No. 7685924 and 7686803 both dated 20.02.2024
RUD-II	Panchanama dated 28.02.2024
RUD-III	DYCC Test Reports
RUD-IV	Copy of market enquiry report dated 05.03.2024
RUD-V	Copy of provisional release for Back to Town dated 15.03.2024
RUD-VI	Copy of Summons issued to M/s Queen Overseas (IEC: AABFQ0816H)
RUD-VII	Copy of Summons issued to M/s Service Bureau Logistics LLP (CHA No. ACMFS4298LCH001)

ACMFS4298LCH001

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

Shipping Bill for Export

Bill No.: 0001333 Date: 19/02/2024 S/B No.: 7686803 Date: 20/02/2024 Loading Port: INNSA1 State of Origin: HARYANA

Consignee's Name  
 SMART SOLUTIONS GENERAL TRADING LLC.  
 P.O.BOX NO. 1283961  
 DUBAI-UAE  
 UNITED ARAB EMIRATES

Porter's Name  
 C No. (0) AABFQ0816H PAN:AABFQ0816H  
 JEEN OVERSEAS  
 RST FLOOR JHABAR NAGAR OPPOSITE OLD POST OFFICE, KITHWARI  
 DAD, PALWAL, FARIDABAD HARYANA 121102  
 NTN Type : GSN GSTN No : 06AABFQ0816H1ZL

No of Packages : 40  
 Loose Packets :  
 Type of Packages : CTN  
 Net Weight ( KGS ) : 1602.720  
 Gross Weight ( KGS ) : 1682.720  
 No. of Containers : 0

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  
 Station No :  
 Marks & No(s) :

AS PER INVOICE, WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME

Foreign Bank Acc :  
 FOB Value ( Rs. ) : 3928781.88  
 IT / Excise Regn. :  
 Authorised Dealer Code : 6910005  
 I.F.S. Code : 1BKLO000172

RBI Waiver No :  
 RODTEP Amount :  
 Drawback Account No :  
 DBK Amount : 98219.55  
 F ROSCTL Amount : 182023.00

Invoice Details Serial No : 1  
 Invoice Value : 47795.40 ( Rs. 3928781.88 )  
 FOB Value : 47795.40 ( Rs. 3928781.88 )  
 Invoice No. : EXP-005/2023-24  
 Nature of Contract : FOB  
 Contract No. :  
 Third Party :

DBK Value ( Rs. ) : 98219.55  
 Currency of Invoice : USD  
 Invoice Date : 19/02/2024  
 Exchange Rate : USD 1 = Rs. 82.20  
 Contract Date :

Insurance  
 Freight  
 Discount  
 Commission  
 Other Deduction  
 Packing Charges

Nature of Payment : DA  
 Period of Payment : 180 Days

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

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	Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
1	62059090 5724 Drawback, and ROSCTL	MENS SHIRT MADE OF BLENDED NOS 8.35		Per 1	NOS	47795.40 755.01	3928781.88 4321660.07	60 YES
			0		LUT	0	0.00	GNX100
						Tax Value : 0.00 IGST Amt : 0.00	3928781.88 4321660.07	

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	620502B	0.00	2.50	0.00	18.20	5724.000	98219.55

INV No	Item No	ROSCTL SI.No.	State Leavy	State Leavy Rate	Central Tax Leavy	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	620502B	2.85	18.40	2.08	13.40	5724.000	105321.60	76701.60	182023.20

Packages From	Packages To	Kind Package
188	227	CTN

Invoice No	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	5724 NOS	NILL		0.00	0.00	60 FARIDABAD	06 HARYANA	NCPTI	

P1 691410  
 28/02/24

P2 Amun  
 28/02/24

CB [Signature]  
 28/02/24

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

Shipping Bill for Export

No.: 0001333 Date: 19/02/2024 S/B No.: 7686803 Date: 20/02/2024

Loading Port: INNSA1 State of Origin: HARYANA

0.00      0.00      0.00

**Supporting Documents Details**

Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
1	2024022000093415	EXP-005/2023-24	380000 Commercial Invoice	United Arab Emirates	19/02/2024	
Document Issuer Party Name: SMART SOLUTIONS GENERAL TRADING Document Issuer Party Address: P.O.BOX NO. 1283961 DUBAI-UAE Document Beneficiary Name: QUEEN OVERSEAS Document Beneficiary Address: FIRST FLOOR JHABAR NAGAR OPPOSITE OLD POST OFFICE, KITHWARI ROAD, PALWAL, FARIDABAD HARYANA						
1	2024022000093413	EXP-005/2023-24	271000 005 PKL Signed.pdf	United Arab Emirates	19/02/2024	
Document Issuer Party Name: SMART SOLUTIONS GENERAL TRADING Document Issuer Party Address: P.O.BOX NO. 1283961 DUBAI-UAE Document Beneficiary Name: QUEEN OVERSEAS Document Beneficiary Address: FIRST FLOOR JHABAR NAGAR OPPOSITE OLD POST OFFICE, KITHWARI ROAD, PALWAL, FARIDABAD HARYANA						

**Statement Details**

Item Sn	Code	Title
1	DEC-RS001	I/We QUEEN OVERSEAS holder of IEC No AABFQ0816H, 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

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 Sumit  
 28/02/24

P2 Sumit  
 28/02/24

CB Sumit  
 28/02/24



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

Shipping Bill for Export

Job No.: 0001331 Date: 19/02/2024 S/B No.: 7685924 Date: 20/02/2024

Loading Port: INNSA1 State of Origin: HARYANA

Exporter's Name  
 IEC No. (0) AABFQ0816H PAN:AABFQ0816H  
 QUEEN OVERSEAS  
 FIRST FLOOR JHABAR NAGAR OPPOSITE OLD POST OFFICE, KITHWARI  
 ROAD, PALWAL, FARIDABAD HARYANA 121102  
 GSTN Type : GSN GSTN No : 06AABFQ0816H1ZL

Consignee's Name  
 ALMARKAZ ALAWAL GENERAL TRADING LLC  
 Office No. 606-372, Bayan Business Center,  
 Dubai Investment Park First, Dubai UAE  
 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 : **4**  
 Loose Packets. :  
 Type of Packages : **CTN**  
 Net Weight ( KGS ) : **250.000**  
 Gross Weight ( KGS ) : **258.000**  
 No. of Containers : **0**

Forex Bank Acc :  
 FOB Value ( Rs. ) : **170006.04**  
 ST / Excise Regn. :  
 Authorised Dealer Code : **6910005**  
 I.F.S. Code : **1BKL0000172**

RBI Waiver No :  
 RODTEP Amount :  
 Drawback Account No :  
 DBK Amount : **0.00**  
 F ROSCTL Amount : **0.00**

Invoice Details Serial No : **1**  
 Invoice Value : **2068.20 ( Rs. 170006.04 )**  
 FOB Value : **2068.20 ( Rs. 170006.04 )**  
 Invoice No. : **EXP-006/2023-24**  
 Nature of Contract : **FOB**  
 Contract No. :  
 Third Party :

DBK Value ( Rs. ) :  
 Currency of Invoice : **USD**  
 Invoice Date : **19/02/2024**  
 Exchange Rate : **USD 1 = Rs. 82.20**  
 Contract Date :

	Rate	Currency	Amount	Buyer's Name and Address
Insurance				SMART SOLUTIONS GENERAL TRADING LLC.
Freight				P.O.BOX NO. 1283961
Discount				DUBAI-UAE
Commission				
Other Deduction				Nature of Payment : <b>DA</b>
Packing Charges				Period of Payment : <b>180 Days</b>

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				Tax Value	Tax Amount	End Use
	Transit Country	Source State	HAWB	TotalPkg	IGSTPymt			
1	64029990	SAFTY SHOES OF SYENTHETIC						00
	31	PRS 2.25		Per 1	PRS	69.75	5733.45	NO
		FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				203.45	6306.80	
			0		LUT	0	0.00	GNX100
2	42023190	WALLET						00
	64	NOS 1.1		Per 1	NOS	70.40	5786.88	NO
		FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				99.46	6365.57	
			0		LUT	0	0.00	GNX100
3	42032920	WELDING GLOVES						00
	10	NOS 0.45		Per 1	NOS	4.50	369.90	NO
		FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				40.69	406.89	
					LUT		0.00	GNX100
4	42033000	BELT						00
	1241	NOS 1.55		Per 1	NOS	1923.55	158115.81	NO
		FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				140.15	173927.39	
					LUT		0.00	GNX100
						Tax Value : 0.00	170006.04	
						IGST Amt : 0.00	187006.65	

**Packages Details**

Packages From	Packages To	Kind Package
01	04	CTN

Pi *[Signature]*  
 28/02/24

*[Signature]*  
 28/02/24

*[Signature]*  
 28/02/24

18  
 28/02/24

Sign  
 Da  
 Re

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

Shipping Bill for Export

Bill No.: 0001331 Date: 19/02/2024 S/B No.: 7685924 Date: 20/02/2024

Loading Port: INNSA1 State of Origin: HAI

**Single Windows Type of Information**

Inv/Item	SQC & Qty W/H No	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	31 PRS	RODTEPN		0.00	0.00	60 FARIDABAD	06 HARYANA	NCPTI
1/2	64 NOS	RODTEPN		0.00	0.00	60 FARIDABAD	06 HARYANA	NCPTI
1/3	5 KGS	RODTEPN		0.00	0.00	60 FARIDABAD	06 HARYANA	NCPTI
1/4	185 KGS	RODTEPN		0.00	0.00	60 FARIDABAD	06 HARYANA	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 Name			Document Beneficiary Address					
1	1	2024022000093416	EXP-006/2023-24	380000	006 INVSigned.pdf	United Arab Emirates	19/02/2024	
ALMARKAZ ALAWAL GENERAL TRADING LLC QUEEN OVERSEAS			Office No. 606-372, Bayan Business Center, Dubai Investment Park First, Dubai UAE FIRST FLOOR JHABAR NAGAR OPPOSITE OLD POST OFFICE, KITHWARI ROAD, PALWAL, FARIDABAD HARYANA					
1	1	2024022000093414	EXP-006/2023-24	271000	Packing list	United Arab Emirates	19/02/2024	
ALMARKAZ ALAWAL GENERAL TRADING LLC QUEEN OVERSEAS			Office No. 606-372, Bayan Business Center, Dubai Investment Park First, Dubai UAE FIRST FLOOR JHABAR NAGAR OPPOSITE OLD POST OFFICE, KITHWARI ROAD, PALWAL, FARIDABAD HARYANA					

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.

**Signature of Exporter/CHA with Date**

P1 Signature  
28/02/24

P2 Signature  
28/02/24

CB Signature  
28/2/24

# COMMERCIAL / TAX INVOICE

**APPLY MEANT FOR EXPORT UNDER LETTER OF UNDERTAKING / BOND WITHOUT PAYMENT OF INTEGRATED TAX [IGST]**

<b>QUEEN OVERSEAS</b> 1 <sup>ST</sup> FLOOR JHABAR NAGAR, OPPOSITE POST OFFICE, KITHWARI ROAD, PALWAL FARIDABAD, HARYANA, 121102	Inv No. EXP-006/2023-24   IEC No. AABFQ0816H Date: 19.02.2024   PAN: AABFQ0816H GSTIN: 06AABFQ0816H1ZL Purchase Order No. : Other Reference (S) ARN:
---	--

Consignee <b>ALMARKAZ ALAWAL GENERALTRADING LLC</b> OFFICE NO.606-372, BAYAN BUSINESS CENTER, DUBAI INVESTMENT PARK FIRST, DUBAI - UAE	Buyer if other than consignee <b>SMART SOLUTIONS GENERAL TRADING LLC.</b> P.O.BOX NO. 1283961 DUBAI-UAE
--	--

Port of Discharge JEBEL ALI	Final Destination JEBEL ALI	Country Of Origin India	Country of Final Destination U A E
Pre-Carriage By Truck	Place of Receipt by pre-carrier NHAVA SHEVA	Terms Of Delivery Of Goods : FOB, BY SEA Terms Of Payment: DA 180 DAYS	
Vessel / Flight No.	PORT OF LOADING NHAVA SHEVA		

MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	UNDER LUT	TOTAL AMOUNT INR
W.L.N. 01 TO 04	SAFTY SHOES OF SYENTHETIC	64029990	31	2.25	69.75	5733.45	0.00	5733.45
	WALLET	42023190	64	1.10	70.40	5786.88	0.00	5786.88
	WELDING GLOVES	42032920	10	0.45	4.50	369.90	0.00	369.90
	BELT	42033000	1241	1.55	1923.55	158115.81	0.00	158115.81
			1346		2068.20			

Amount Chargeable In Words (In USD): TWO THOUSAND SIXTY EIGHT CENT TWENTY ONLY....

PKGS	4
NT WT	250.000
GR WT	258.000

Declaration We intend to claim rewards under Remission of Duties or Taxes on Export Products (RoDTEP) Scheme Declaration We declare that the invoice shoe the actual price of the goods Description and all the particulars are true and corret	<b>QUEEN OVERSEAS</b>  PARTNER
--	--------------------------------------

P1 28/02/24

P2 28/02/24

CB 28/02/24



**Panchanama dated 28.02.2024 drawn at JWR Logistic PVT LTD CFS, in respect of Examination of goods covered under S/B Nos., 7686803 & 7685924 both dated 20.02.2024 pertaining to M/s QUEEN OVERSEAS (IEC-AABFQ0816H).**

	<b>Pancha 1</b>	<b>Pancha 2</b>
<b>Name</b>	Nilesh Baburao Phapale	Mayur Suresh Phapale
<b>Date of Birth</b>	25.11.1996	20.06.2000
<b>Occupation</b>	Private company	Private company
<b>Address</b>	C/O,,Gavthan, Belapur, Ahmadnagar, Maharashtra-422602	Belapur, ahmadnagar, Maharashtra-422602
<b>Aadhar No.</b>	4763 5551 4348	3559 8598 1195

We, the above mentioned Panchas, on being called upon by one person who introduced himself as Vikram Meena, Intelligence Officer (IO), SIIB(X), JNCH by showing us his Govt. Identity card, presented ourselves at JWR Logistic PVT LTD CFS, on 28.02.2024 at 17.30 Hrs. Further, the said officer introduced us to Shri Santosh Kumar Kushwaha, Senior Intelligence Officer (SIO), SIIB(X), JNCH, by showing us his Govt. Identity card. The said officers introduced us to Shri Machindra Khandu Ithape, G-card holder (Customs broker licence no. ACMFS4298L) of CHA firm M/s SERVICE BUREAU LOGISTICS LLP (CHA NO. ACMFS4298LCH001) and authorised representative of exporter M/s QUEEN OVERSEAS (IEC-AABFQ0816H). The officer explained to us that the exporter M/s QUEEN OVERSEAS (IEC-AABFQ0816H) having the address: First Floor Jhabar Nagar opposite old post office, Kithwari Road, Palwal, Faridabad Hariyana-121102 has filed Shipping Bill No.7686803 & 7685924 both dated 20.02.2024 through CHA Firm M/s SERVICE BUREAU LOGISTICS LLP (CHAN0. ACMFS4298LCH001) for export of their consignment under the said shipping bills. The said cargo was kept on hold for detailed examination vide Hold letter No. 275/2022-23/SIIB(X) dated 26.02.2024 issued vide F.No. CUS/SIIB/INT/152/2024-SIIB(X)-O/o-Commr-Cus-Nhava sheva-II JNCH.

Further, the officer informed us that the export consignment against said Shipping Bill Nos. 7686803, 7685924 both dated 20.02.2024 having details as per Table-A has been ordered for detailed examination by SIIB(X), JNCH by Competent Authority. The said cargo was destined to Jebel Ali, United Arab Emirates.

**Table-A**

Sr .N o.	SB No./Date	RITC	Description of goods	Quantity (IN NOs.)	FOBValue (INR)	Drawback (INR)	ROSCTL (INR)	IGST amount(I NR)
1	7686803 dated 20.02.2024	62059090	MENS SHIRTS MADE OF BLENDED	5724	3928781.88	98219.55	182023.00	Under Lut
2.	7685924 dated 20.02.2024	64029990	Safety Shoes Of Syenthetic	31	5733.45	0	0	Under Lut
		42023190	Wallet	64	5786.88	0	0	Under Lut
		42032920	Welding Gloves	10	369.90	0	0	Under Lut
		42033000	Belt	1241	158115.81	0	0	Under Lut
<b>Total</b>				7070	4098787. 92	98219.55	182023.00	

P1 *[Signature]*  
28/02/24

P2 *[Signature]*  
28/02/24

CB *[Signature]*  
28/02/24

We the panchas along with Custom Broker/ Exporter and the aforesaid officers visited the Export Shed B, Location 9, D & E of JWR Logistic PVT LTD CFS where the above-mentioned goods were kept in open.

Further, we were shown the copy of the said Hold letter, Shipping Bills, packing list. We put our dated signature on the above-said documents as a token of having seen the same.

Further, the examination procedure started in our presence. Total 7070 Items declared as MENS SHIRTS MADE OF BLENDED and Safty Shoes Of Synthetic, Wallet, Welding Gloves and Belts were found in 44 packages. Thereafter all the packages were opened and examined sequentially one by one. The quantity and physical description of the goods were found as per declaration in the shipping bills.

During the examination, the officers observed that the composition of the goods can be ascertained only after testing by DYCC, JNCH. Therefore representative samples, in triplicate, were drawn from the above said 2 shipping bills as per the goods found therein as mentioned in the Table - B below:-

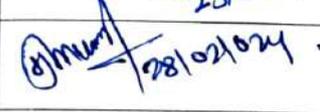
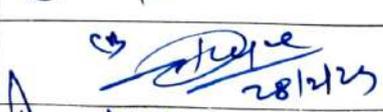
**Table-B**

Sample no.	SB No./Date	Description of goods	Package no
1	7686803 dated 20.02.2024	MENS SHIRTS MADE OF BLENDED	207
2	7685924 dated 20.02.2024	Belt	4

All the representative samples were thereafter sealed in green colour envelopes and we have put our dated signature on the same. The examined goods were repacked and handed over to the CFS authorities for safe custody.

The Panchanama which started at 17.30 Hrs on 28.02.2024 concluded at 20:00 Hrs on the same day and at the same place without any untoward incident. The entire Panchanama was conducted in a peaceful and systematic manner and no damage to any movable and immovable property as well as the goods was caused during the course of the Panchanama. Nothing was taken over by the said Customs officers except for the sealed samples mentioned above. Also, no religious or cultural sentiments were hurt during the course of the Panchnama. No damage was done to the cargo.

We, the panchas have read over the said proceedings of Panchnama running into 01 to 03 pages which is typed and printed in the office of JWR Logistic PVT LTD CFS. The Panchnama has been read over to us in Hindi & English as well and therefore, we find it to be correctly recorded and typed as per our say.

Sr. No.	Name	Signature
1	Pancha-I Nilesh Baburaophapale	 28/02/24
2	Pancha-II Mayur Suresh phapale	 28/02/24
3	Representative of exporter M/s QUEEN OVERSEAS (IEC-AABFQ0816H)	 28/2/24

2 P 2   
28/02/24

Shri Machindra Khandu Ithape, G card  
holder of CHA firm M/s SERVICE BUREAU  
LOGISTICS LLP

*[Signature]*  
28/2/24

Drawn and typed by me at the office of JWC Logistics Park Pvt Ltd-CFS.  
(as per panchas say):,

In presence of

*Vikram meena*  
*28-02-2024*  
VikramMeena  
IO/SIIB(X)/JNCH

*[Signature]*  
*28.02.24.*  
Santosh Kumar Kuswaha  
SIO/ SIIB(X)/ JNCH

I/17804 /2024

 <p>सत्यमेव जयते</p>	<p>भारत सरकार/ Government of India वित्त मंत्रालय / Ministry of Finance आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय Office of Commissioner of Customs NS-II Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra - 400 707</p>	
---	--	---

F. No.: CUS/SIIB/INT/152/2024-SIIB(E)-O/o-Commr-Cus-Nhava Sheva-II 26-02-2024

**HOLD NO: 275/2022-23/SIIB(X)****Subject: Request for taking consignment on hold-reg**

The consignment pertaining to below mentioned Shipping Bills should be placed on hold immediately until further orders. The details are as under:

1. Name of the Exporter: M/s QUEEN OVERSEAS (IE Code AABFQ0816H),
2. Shipping Bill Nos: 7685664, 7685924 & 7686803 all dated 20.02.2024
3. CB : M/s Service Bureau Logistics.

**Note:** This information is confidential in nature and the details should not be shared or parted with any unauthorized person by any means of communication.

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

**Dhingra)**  
of Customs,  
Nhava Sheva.

To,  
The Manager,  
M/s JWR LOGISTICS PVT LTD.


( **Rahul**

Dy. Commissioner  
SIIB(X), JNCH,

Copy to:

1. Exporter- M/s QUEEN OVERSEAS (IE Code AABFQ0816H),
2. CB - M/s Service Bureau Logistics LLP.
3. DC/JWR(X).

P1   
28/02/2024.

P2   
28/02/2024.

CB   
28/2/24

Signed by Rahul Dhingra  
Date: 26-02-2024 19:04:25  
Reason: Approved

# QUEEN OVERSEAS

FIRST FLOOR JHABAR NAGAR, OPPOSITE OLD POST OFFICE, KITHWARI ROAD,  
PALWAL, FARIDABAD, HARYANA, 121102

DT: 28.02.2024

Dy. Commissioner of Customs,

SIIB Export

Nhava Sheva

Subject: Authority Letter

Respected Sir,

With reference to the above subject we hereby authorize Our Person Machindra Ithape

(Employee CHA) as our official representative for the purpose of for

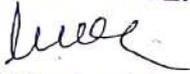
Examination & market enquiry and provisional BTT.

S/B No: 7686803/7685924 Dt:20.02.2024

Please do the needful at your earliest,

Thanks & Regards

For QUEEN OVERSEAS



Authorised Signatory





**FORM - G**

**Authority Card**

Customs Pass No. GMUMB1/20235798  
Shri/Ms. MACHINDRA KHANDU ITHAPE having been registered in the books of this office as Employee of Shri/Sarvagiri/Ms./M/s SERVICE BUREAU LOGISTICS LLP having been authorized by him/them to transact business at the Mumbai Customs (General) Custom House on his/their behalf is hereby permitted to do so till 2025-06-06 or until the cancellation of the license issued to his principal, whichever is earlier.

He has passed the examination conducted under sub-regulation (5) of regulation 13 of the Customs Brokers Licensing Regulations 2018.



Holder  
Signature

Issuing Authority  
Signature

Issuing Authority: Dy./Asst. Commissioner of Customs



Central Board of Indirect Taxes and Customs  
Department of Revenue, Ministry of Finance,  
Government of India



CBLMS No.	: 2015DEL110768
Name of the Customs Broker	: SERVICE BUREAU LOGISTICS LLP
Type of Customs Broker	: Limited Liability Partnership(LLP)
Customs Broker License No/PAN.	: ACMFS4298L
Designation of Pass Holder	: Employee
PAN of Pass Holder	: AFPPI2677M
Issued at (Customs Station)	: Mumbai Customs (General)
Issue Date	: 26, September 2023
Valid Up to	: 06, May 2025

<https://cblms.gov.in>

*Copy*  
*28/2/24*

For SERVICE BUREAU LOGISTICS LLP

*[Signature]*  
AUTH. SIGN

Scanned with CamScanner



भारत सरकार  
GOVERNMENT OF INDIA



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

4763 5551 4348

मेरा आधार, मेरी पहचान

P.

फापाळे  
28/2/24.



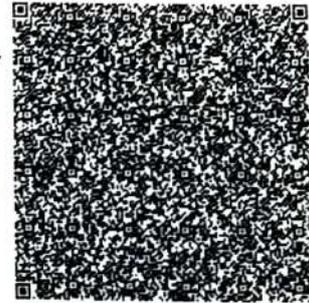
भारतीय विशिष्ट पहचान प्राधिकरण  
UNIQUE IDENTIFICATION AUTHORITY OF INDIA

पता:

बाबूराव फापाळे, हाउस नं - १६४६, रूम नं - १०३, जुईनगर,  
नियर रेल्वे कॉलनी, सेक्टर-२३, नवी मुंबई, ठाणे,  
महाराष्ट्र - ४००७०६

Address:

BABURAO PHAPALE, HOUSE NO-1646, ROOM NO-  
103, JUINAGAR, NEAR RAILWAY COLONY,  
SECTOR-23, Navi Mumbai, Thane, Maharashtra -  
400706 nload Date:



4763 5551 4348



1947  
1800 300 1947



help@uidai.gov.in



www.uidai.gov.in



P.O. Box No. 1947,  
Bengaluru-560 001



भारत सरकार  
Government of India



Issue Date: 07/11/2013



मयूर सुरेश फापाळे  
Mayur Suresh Phapale  
जन्म तारीख / DOB : 02/06/2000  
पुरुष / Male



आधार पहचान का प्रमाण है, नागरिकता का नहीं।  
Aadhaar is a proof of identity, not of citizenship.

**3559 8598 1995**

मेरा आधार, मेरी पहचान

P2  
[Signature]  
28/02/24



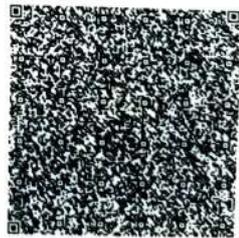
आधिकारण  
Unique Identification Authority of India



पता: बेलपूर, अहमदनगर, महाराष्ट्र,  
422602

Print Date: 14/06/2023

Address: Belapur, Ahmadnagar,  
Maharashtra, 422602



**3559 8598 1995**

1947

help@uidai.gov.in

www.uidai.gov.in

4

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

Shipping Bill for Export

Loading Port: **INNSA1** State of Origin: **HARYANA**

Job No.: **0001331** Date: **19/02/2024** S/B No.: **7685924** Date: **20/02/2024**

**Exporter's Name**  
 IEC No. (0) **AABFQ0816H** PAN:**AABFQ0816H**  
**QUEEN OVERSEAS**  
 FIRST FLOOR JHABAR NAGAR OPPOSITE OLD POST OFFICE, KITHWARI  
 ROAD, PALWAL, FARIDABAD HARYANA 121102  
 GSTN Type : **GSN** GSTN No : **06AABFQ0816H1ZL**

**Consignee's Name**  
**ALMARKAZ ALAWAL GENERAL TRADING LLC**  
 Office No. 606-372, Bayan Business Center,  
 Dubai Investment Park First, Dubai UAE  
**UNITED ARAB EMIRATES**

Port of Loading (INNSA1) : **Nhava Sheva Sea** No of Packages : **4**  
 Country of Final Dest. (AE) : **UNITED ARAB EMIRATES** Loose Packets. :  
 Port of Final Dest. (AEJEA) : **JEBEL ALI** Type of Packages : **CTN**  
 Port of Discharge (AEJEA) : **JEBEL ALI** Net Weight ( KGS ) : **250.000**  
 Country of Discharge (AE) : **UNITED ARAB EMIRATES** Gross Weight ( KGS ) : **258.000**  
 Nature of Cargo : **P** No. of Containers : **0**  
 Rotation No :  
 Marks & No(s). : **AS PER INVOICE, WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"**

Forex Bank Acc : **.** RBI Waiver No :  
 FOB Value ( Rs. ) : **170006.04** RODTEP Amount :  
 ST / Excise Regn. : Drawback Account No :  
 Authorised Dealer Code : **6910005** DBK Amount : **0.00**  
 I.F.S. Code : **1BKL0000172** F ROSCTL Amount : **0.00**

**Invoice Details Serial No** : **1**  
 Invoice Value : **2068.20 ( Rs. 170006.04 )** DBK Value ( Rs. ) :  
 FOB Value : **2068.20 ( Rs. 170006.04 )** Currency of Invoice : **USD**  
 Invoice No. : **EXP-006/2023-24** Invoice Date : **19/02/2024**  
 Nature of Contract : **FOB** Exchange Rate : **USD 1 = Rs. 82.20**  
 Contract No. :  
 Third Party :

	<u>Rate</u>	<u>Currency</u>	<u>Amount</u>	<u>Buyer's Name and Address</u>
Insurance				SMART SOLUTIONS GENERAL TRADING LLC.
Freight				P.O.BOX NO. 1283961
Discount				DUBAI-UAE
Commission				
Other Deduction				Nature of Payment : <b>DA</b>
Packing Charges				Period of Payment : <b>180 Days</b>

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	Source	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
	Manufacturer Details	State						
	Transit Country							
1	64029990	SAFTY SHOES OF SYNTHETIC		Per 1	PRS	69.75	5733.45	00
	31	PRS 2.25				203.45	6306.80	NO
		FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE						
			0		LUT	0	0.00	GNX100
2	42023190	WALLET		Per 1	NOS	70.40	5786.88	00
	64	NOS 1.1				99.46	6365.57	NO
		FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE						
			0		LUT	0	0.00	GNX100
3	42032920	WELDING GLOVES		Per 1	NOS	4.50	369.90	00
	10	NOS 0.45				40.69	406.89	NO
		FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE						
					LUT		0.00	GNX100
4	42033000	BELT		Per 1	NOS	1923.55	158115.81	00
	1241	NOS 1.55				140.15	173927.39	NO
		FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE						
					LUT		0.00	GNX100
						Tax Value : 0.00	170006.04	
						IGST Amt : 0.00	187006.65	

**Packages Details**

Packages From	Packages To	Kind Package
01	04	CTN

P1 *[Signature]*  
 28/02/24

P2 *[Signature]*  
 28/02/24

CB *[Signature]*  
 28/02/24

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

Shipping Bill for Export

Job No.: **0001331** Date: **19/02/2024** S/B No.: **7685924** Date: **20/02/2024**

Loading Port: **INNSA1** State of Origin: **HARYANA**

**Single Windows Type of Information**

Inv/Item	SQC & Qty W/H No	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	31 PRS	RODTEPN		0.00	0.00	60 FARIDABAD	06 HARYANA	NCPTI	
1/2	64 NOS	RODTEPN		0.00	0.00	60 FARIDABAD	06 HARYANA	NCPTI	
1/3	5 KGS	RODTEPN		0.00	0.00	60 FARIDABAD	06 HARYANA	NCPTI	
1/4	185 KGS	RODTEPN		0.00	0.00	60 FARIDABAD	06 HARYANA	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 Name		Document Beneficiary Address					
1	1	2024022000093416	EXP-006/2023-24	380000 006 INVSigned.pdf	United Arab Emirates	19/02/2024	
ALMARKAZ ALAWAL GENERAL TRADING LLC QUEEN OVERSEAS			Office No. 606-372, Bayan Business Center, Dubai Investment Park First, Dubai UAE				
			FIRST FLOOR JHABAR NAGAR OPPOSITE OLD POST OFFICE, KITHWARI ROAD, PALWAL, FARIDABAD HARYANA				
1	1	2024022000093414	EXP-006/2023-24	271000 Packing list	United Arab Emirates	19/02/2024	
ALMARKAZ ALAWAL GENERAL TRADING LLC QUEEN OVERSEAS			Office No. 606-372, Bayan Business Center, Dubai Investment Park First, Dubai UAE				
			FIRST FLOOR JHABAR NAGAR OPPOSITE OLD POST OFFICE, KITHWARI ROAD, PALWAL, FARIDABAD HARYANA				

Following is the list of document attached

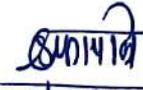
Invoice	Item	Agency	Document Name
-	-	-	Invoice
-	-	-	Packaging List

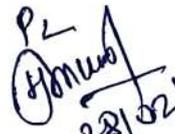
Factory Stuffing  Sample Accompanied  Vessel Name & Voys, Rotation No & Date

**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.

**Signature of Exporter/CHA with Date**

P1   
 28/02/24

P2   
 28/02/24

CB   
 28/2/24

# COMMERCIAL / TAX INVOICE

APPLY MEANT FOR EXPORT UNDER LETTER OF UNDERTAKING / BOND WITHOUT PAYMENT OF INTEGRATED TAX [IGST]

**QUEEN OVERSEAS**  
 1ST FLOOR JHABAR NAGAR, OPPOSITE  
 OLD POST OFFICE, KITHWARI ROAD, PALWAL  
 FARIDABAD, HARYANA, 121102

Inv No. EXP-006/2023-24	TEC No. AABFQ0816H
Date: 19.02.2024	PAN : AABFQ0816H
	GSTIN: 06AABFQ0816H1ZL

Purchase Order No. :  
 Other Reference (S) ARN:

Consignee  
**ALMARKAZ ALAWAL GENERALTRADING LLC**  
 OFFICE NO.606-372, BAYAN BUSINESS CENTER,  
 DUBAI INVESTMENT PARK FIRST,  
 DUBAI - UAE

Buyer if other than consignee  
**SMART SOLUTIONS GENERAL TRADING LLC.**  
 P.O.BOX NO. 1283961  
 DUBAI-UAE

Port of Discharge: JEBEL ALI  
 Final Destination: JEBEL ALI

Country Of Origin: India  
 Country of Final Destination: U A E

Pre-Carriage By: Truck  
 Place of Receipt by pre-carrier: NHAVA SHEVA

Terms Of Delivery Of Goods : FOB, BY SEA  
 Terms Of Payment: DA 180 DAYS

Vessel / Flight No.:  
 PORT OF LOADING: NHAVA SHEVA

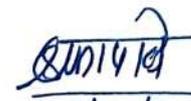
MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	UNDER LUT	TOTAL AMOUNT INR
W.L.N. 01 TO 04	SAFTY SHOES OF SYENTHETIC	64029990	31	2.25	69.75	5733.45	0.00	5733.45
	WALLET	42023190	64	1.10	70.40	5786.88	0.00	5786.88
	WELDING GLOVES	42032920	10	0.45	4.50	369.90	0.00	369.90
	BELT	42033000	1241	1.55	1923.55	158115.81	0.00	158115.81
			1346		2068.20			

Amount Chargeable In Words (In USD):TWO THOUSAND SIXTY EIGHT CENT TWENTY ONLY....

PKGS: 4  
 NT WT: 250.000  
 GR WT: 258.000

Declaration  
 We intend to claim rewards under Remission of Duties or Taxes on Export Products (RoDTEP)Scheme  
 Declaration  
 We declare that the invoice shoe the actual price of the goods Description and all the particulars are true and corret

**QUEEN OVERSEAS**  
  
 PARTNER

P1   
 28/02/24

P2   
 28/02/24

CB   
 28/02/24





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

Shipping Bill for Export

Job No.: 0001333 Date: 19/02/2024 S/B No.: 7686803 Date: 20/02/2024

Loading Port: INNSA1 State of Origin: HARYANA

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
1	1	2024022000093415	EXP-005/2023-24	380000 Commercial Invoice	United Arab Emirates	19/02/2024	
SMART SOLUTIONS GENERAL TRADING L.L.C. QUEEN OVERSEAS			P.O.BOX NO. 1283961 DUBAI-UAE				
			FIRST FLOOR JHABAR NAGAR OPPOSITE OLD POST OFFICE, KITHWARI ROAD, PALWAL, FARIDABAD HARYANA				
1	1	2024022000093413	EXP-005/2023-24	271000 005 PKLSigned.pdf	United Arab Emirates	19/02/2024	
SMART SOLUTIONS GENERAL TRADING L.L.C. QUEEN OVERSEAS			P.O.BOX NO. 1283961 DUBAI-UAE				
			FIRST FLOOR JHABAR NAGAR OPPOSITE OLD POST OFFICE, KITHWARI ROAD, PALWAL, FARIDABAD HARYANA				

**Statement Details**

Inv/Item Sn	Code	Title
1/1,	DEC-RS001	I/We QUEEN OVERSEAS holder of IEC No AABFQ0816H, 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 Sumit  
28/02/24

P2 Sumit  
28/02/24

CB Sumit  
28/2/24

# COMMERCIAL / TAX INVOICE

**MEANT FOR EXPORT UNDER LETTER OF UNDERTAKING / BOND WITHOUT PAYMENT OF INTEGRATED TAX [IGST]**

<b>QUEEN OVERSEAS</b> FLOOR JHABAR NAGAR, OPPOSITE POST OFFICE, KITHWARI ROAD, PALWAL FARIDABAD, HARYANA, 121102	Inv No. EXP-005/2023-24 Date: 19.02.2024	IEC No. AABFQ0816H PAN: AABFQ0816H GSTIN: 06AABFQ0816H1ZL
---	---	---

Purchase Order No. :  Other Reference (S) ARN:	Buyer if other than consignee
--	-------------------------------

Port of Discharge JEBEL ALI	Final Destination JEBEL ALI	Country Of Origin India	Country of Final Destination U A E
Pre-Carriage By Truck	Place of Receipt by pre-carrier NHAVA SHEVA	Terms Of Delivery Of Goods : FOB, BY SEA Terms Of Payment: DA 180 DAYS	
Vessel / Flight No.	PORT OF LOADING NHAVA SHEVA		

MARKS & C. NOS	ITEMS	HSN CODE	QTY	RATE	FOB USD	FOB INR	UNDER LUT	TOTAL AMOUNT INR
C.N.D.H 188 TO 227	MENS SHIRTS MADE OF BLENDED	62059090	5724	8.35	47795.40	3928781.88	0.00	3928781.88
			5724		47795.40			

Amount Chargeable In Words (In USD):FOURTY SEVEN THOUSAND SEVEN HUNDRED NINITY FIVE CENT FOURTY ONLY....

PKGS	40	NT WT	1602.720	GR WT	1682.720
------	----	-------	----------	-------	----------

Declaration We intend to claim rewards under Remission of Duties or Taxes on Export Products (RoDTEP)Scheme  Declaration We declare that the invoice shoe the actual price of the goods Description and all the particulars are true and corret	<b>QUEEN OVERSEAS</b>  <b>PARTNER</b>
---	---

P1 28/02/24

P2 28/02/24

CB 28/02/24





सत्यमेव जयते

भारतसरकार/ Government of India  
वित्तमंत्रालय Ministry of Finance  
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय  
Office of Commissioner of Customs NS-II  
जवाहरलालनेहरूकस्टमहाउस, न्हावाशेवा,  
जिला- रायगढ़, महाराष्ट्र - 400 707  
Jawaharlal Nehru Custom House, Nhava Sheva,  
Dist- Raigad, Maharashtra - 400 707



Date: .09.2024

F. No. CUS/SIIB/INT/152/2024-SIIB(E)

To,

The Chemical Examiner Grade -I (Incharge)  
O/o Joint Director, JNCH Lab,  
Nhava Sheva, Tal-Uran,  
Dist: Raigad

**Subject: Testing of Samples pertaining to Shipping Bill no: 7685924 Dated 20.02.2024 filed by M/s Queen Overseas (IEC-AABFQ0816H) reg.**

Please find enclosed herewith (01) sealed envelope of sample of below mentioned goods from the consignment pertaining to Shipping Bill no: 7685924 Dated 20.02.2024

Sample No.	Shipping Bill & Date	Declared description	No. of RSS
2	7685924 Dated 20.02.2024	BELT	01

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

- Detailed analysis of composition
- Nature of sample

This issues with the approval of the Deputy Commissioner of Customs, SIIB(X)/JNCH

Tom Jadhav  
03.09.24

(Sudhir D Jadhav)  
Superintendent of Customs,  
SIIB(X)/JNCH

Encl- As above

Lab No. 702/SIIB (X) dt. 17/09/24

A F.NO - CUS/SIIB/INT/152/2024/SIIB(CE)  
SBNO - 7685924 dt 20.02.24

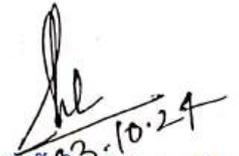
Report:- The sample as received is in the form of an article (Belt) embossed as "Exotic" at one end. It is made of strip fitted with metallic buckle at one end. Strip is wholly composed of leather.

Net wt of sample = 200.8 gm  
wt of leather strip = 160.5 gm  
wt of metallic buckle = Balance.

Sealed & unaltered returned.

NB/mi  
03/10/24

J. P. Bahinipati  
Assistant Chemical Examiner  
JNCH Laboratory

  
03.10.24  
Dr. Purnima Mishra  
रसायन परीक्षक ग्रेड-1 / Chemical Examiner Grade-1  
जवाहरलाल नेहरू रासायनिक प्रयोगशाला  
Jawaharlal Nehru Chemistry Centre Laboratory  
एन.सी.डी. / Anand Bhawan



सत्यमेव जयते

भारतसरकार/ Government of India  
वित्तमंत्रालय /Ministry of Finance  
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय  
Office of Commissioner of Customs NS-II  
जवाहरलालनेहरूकस्टमहाउस, न्हावाशेवा,  
जिला- रायगढ़, महाराष्ट्र - 400 707  
Jawaharlal Nehru Custom House, Nhava Sheva,  
Dist- Raigad, Maharashtra - 400 707



F, No. CUS/SIIB/INT/152/2024-SIIB(E)

Date: .09.2024

To,

The Chemical Examiner Grade -I (Incharge)  
O/o Joint Director, JNCH Lab,  
Nhava Sheva, Tal-Uran,  
Dist: Raigad

**Subject: Testing of Samples pertaining to Shipping Bill no: 7686803 dated 20.02.2024 filed by M/s Queen Overseas (IEC-AABFQ0816H) reg.**

Please find enclosed herewith (01) sealed envelope of sample of below mentioned goods from the consignment pertaining to Shipping Bill no: 7686803 dated 20.02.2024

Sample No.	Shipping Bill & Date	Declared description	No. of RSS
1.	7686803 dated 20.02.2024	MENS SHIRT MADE OF BLENDED	01

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

- Detailed analysis of composition
- Nature of sample

This issues with the approval of the Deputy Commissioner of Customs, SIIB(X)/JNCH

*Sudhir D Jadhav*  
03.09.24

(Sudhir D Jadhav)  
Superintendent of Customs,  
SIIB(X)/JNCH

Encl- As above

Lab No. 703 / STIB (X) dt. 17/09/24

S. B. NO: 7686803 / 2012/2024.

Report.

The sample as received is in the form of a Readymade textile article (men's shirt). It is made of printed woven fabric, wholly composed of spun and filament yarns of polyester.

Gram = 132.4

Sealed remnants returned.

N. P. → 84  
20/9/2024

एन. पोन्नसामी / N. PONNUSAMY  
सहायक रसायन परीक्षक  
Assistant Chemical Examiner

N. Maity  
20/09/2024

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

CE II

**Market Survey Report dated 05.03.2024**

As per instruction of Deputy Commissioner, SIIB(X), JNCH, I undersigned, along with and Shri Machindra Ithape (representative of exporter M/s Queen Overseas) conducted the market survey of goods covered under 2 S/B Nos. **7686803 & 7685924 both dated 20.02.2024** by **M/s Queen Overseas (IEC-AABFQ0816H)** on 05.03.2024. Details pertaining to the subject samples are given below-

S r. No.	SB No./Date	RITC	Description of goods	Quantity (IN NOs.)	FOB Value (INR)	Drawback (INR)	ROSCT L(INR)	IGST amount(INR)
1	7686803 dated 20.02.2024	62059090	MEN'S SHIRTS MADE OF BLENDED	5724	3928781.88	98219.55	182023.00	Under Lut
2.	7685924 dated 20.02.2024	64029990	Safty Shoes Of Syenthetic	31	5733.45	0	0	Under Lut
		42023190	Wallet	64	5786.88	0	0	Under Lut
		42032920	Welding Gloves	10	369.90	0	0	Under Lut
		42033000	Belt	1241	158115.81	0	0	Under Lut
<b>Total</b>				7070	4098787.92	98219.55	182023.00	

To ascertain the proper value of the above-mentioned items, we carried the samples with us. We went to the wholesale market in Mangaldas Market, Masjid Bunder, Mumbai where such items are sold on a wholesale basis. The said samples were shown to the below-mentioned wholesalers situated in the market. For samples (MEN'S SHIRTS MADE OF BLENDE) of shipping bill no. 7686803 dated 20.02.2024 ,the wholesalers said that the subject goods are manufactured by various local manufacturers and its present wholesale market price varies from the price offered by different local manufacturers. So we have purchased 1 piece of similar type goods. And they have also quoted the approximate

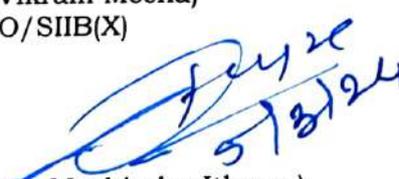
price of similar types of goods in writing. And for sample (Belt) of shipping bill no. 7685924 dated 20.02.2024, the shopkeepers refused to give any quotation but they said that the present wholesale market price of the sample goods is higher than the declared value in shipping bills. The rates quoted/purchased by/from the concerned wholesalers are mentioned below.

Sr. No.	SB No./ Date	Description of goods	A.D. GARMENT ; Shop No. 12, Janta Market opp. Universal Garment Bldg. no. 50/56, Sheriff Devji street, (Chakala Street), Mumbai-400 003	A.K. ENTERPRISES; 13/17, SHOP NO. 3, Noorie House, chakla Street, Opp. Woolco Textiles, Mumbai-400 003	WELLMAN APPARELS; 133, Yusuf Mehrali Road, (Masjid Bunder Road), Opp. New Jai Hind Restaurant , Mumbai-400 003	Average price per piece as per market enquiry (INR)	Average price per piece after adding 30% Misc expenses (INR)	Price as declared by exporter (in Rs. )
1.	7686803 dated 20.02.2024	MENS SHIRTS MADE OF BLEND	480	425	451	452	587.6	686.37

Inquiry of the prices of the similar goods (the shopkeepers informed that the same materials goods were not readily available) was done at the above-mentioned shops and the price of the similar goods is shown in the above table. The original visiting cards are attached herewith to this survey report.

Vikram Meena  
05.03.2024

(Vikram Meena)  
IO/SIIB(X)

  
(Mr. Machindra Ithape )  
Authorised representative of exporter



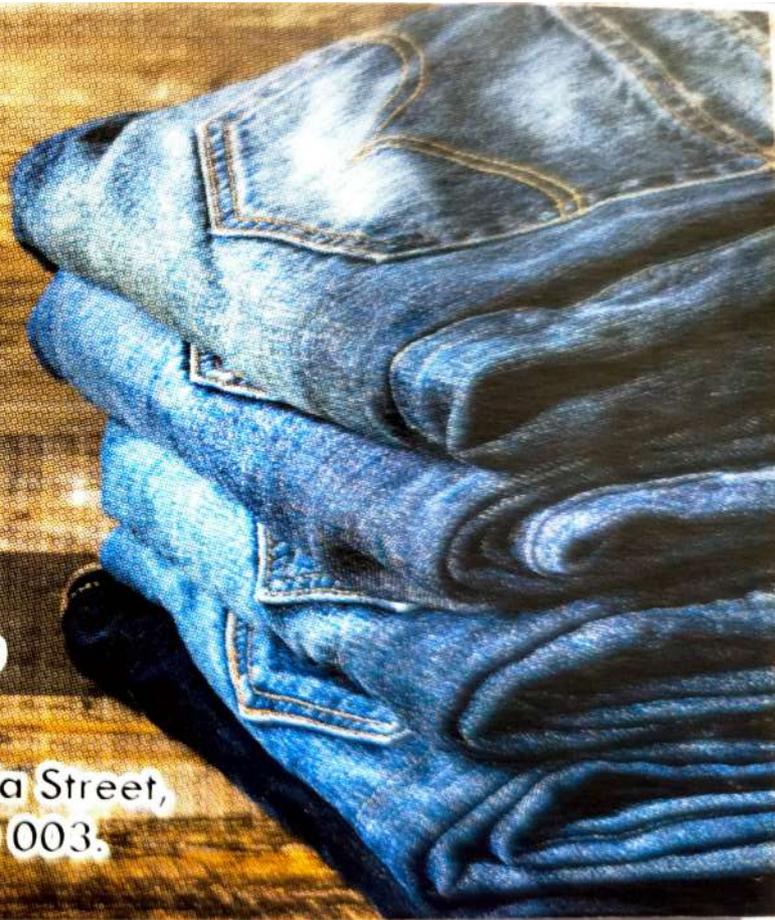
## A.K. ENTERPRISES

Manufacturer & Wholesaler of Jeans,  
T-Shirts, Shirts & Rainwear Items.

**Imran Kamani**  
**98191 12101**

**Danish Advani**  
**70451 46780**

13/17, Shop No.3, Noorie House, Chakla Street,  
Opp. Woolco Textiles, Mumbai - 400 003.







**KAMLESH**  
☎ :8652174391

**ASHISH**  
☎ :8454991742

# **A. D. GARMENT**

**EXPORT, SURPLUS GARMENT & FABRICS**

**SHOP NO.12, JANTA MARKET OPP. UNIVERSAL GARMENT  
BLDG. NO.50/56, SHERIFF DEVJI STREET, ( CHAKALA STREET ),  
MUMBAI - 400 003.**



REXEL 2 FLAX JEANS CANVEY  
FOREX JEANS TUFCON JEANS



Mob.: 9967057846  
9221143739

वेलमैन अपेरल्स

# Wellman Apparels

Manufacturers, Wholesalers, Retailers & Exporters of  
Readymade Shirts, Trousers, Jeans, Cargo & Kids Wear

133, Yusuf Mehrali Road, (Masjid Bunder Road),  
Opp. New Jai Hind Restaurant, Mumbai- 400 003

**GOOD ONCE SOLD WILL BE TAKEN BACK**  
बेचा हुआ माल वापस होगा

**Thank You Visit Again Fixed Rate**

# WELLMAN APPARELS

133, Yusuf Meherali Road,  
Masjid Bunder Road (W), Mumbai - 400 003.

Mob: 9967057846/9221143739

Shop No. 9137580253

Date-05/03/24

Ref. No - 9664358712

1. Box 450/455/-  
one mans shirt

Shahin.



هَذَا امْرُؤٌ ضَارِعٌ



ए. के. एन्टरप्रायझेस  
13/17, Noorie House, Shop No. 3,  
Chakla, Mumbai -03.  
MOB. 9819112101  
7045146780

ENTERPRISES



KNOW THE NEW WITH TV ADVERTISING

EMERGENCY

EXPRESS

Size: 40 42 44 46



NO BILL



# JANTA MARKET

50/56, SHERIFF DEVJI STREET, (CHAKLA STREET) MUMBAI - 400 003.

अल-अनिस

## AL:A

READYMADE  
MFG & WHO

In all kinds of

NIGHTY, NIGHTY

NIGHTY, NIGHTY

50/56, Janta Market, SHERIFF DEVJI STREET, CHAKLA, SHOP NO. : 1



# WELLMAN

Apparels

वेलमेन अपेरलस

MANUFACTURERS, WHOLESALERS, RETAILERS & EXPORTERS OF  
SHIRTS TROUSERS, JEANS, CARGO & KIDS WEAR.

**GOODS ONCE SOLD WILL BE TAKEN BACK**

133, Yusuf Meherali Road, Masjid Bunder Road, Opp. New Jai Hind Restaurant, Mumbai - 400 003.



MADE IN INDIA

Casual Shirts



PREMIUM MANUFACTURING COMPANY  
AUTHENTIC AND DURABLE

CASUAL SHIRTS

UNIONMADE

A.D

Shirts

AUTHENTIC DENIM

PROPERTY REG.  
NO/06

XL



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



Email: siibx.jnch@gov.in

15-03-2024

To,

The Additional Commissioner of Customs  
CEAC, JNCH.

Sir,

Subject: NOC for the provisional release of the goods covered under 02 S/Bill Nos. 7686803 & 7685924 both dated 20.02.2024 filed by an exporter by M/s Queen Overseas (IEC-AABFQ0816H) -reg.

\*\*\*\*\*

On the basis of NCTC alert, the goods covered under 02 S/Bill Nos. 7686803 & 7685924 both dated 20.02.2024 filed by an exporter M/s Queen Overseas (IEC-AABFQ0816H) were examined 100% under Panchnama dated 28.02.2024. The quantity of the goods was found as per the declaration. The details of the goods are as under:

Sr.No.	SB No./Date	RITC	Description of goods	Quantity (IN NOs.)	FOB Value (INR)	Drawback (INR)	ROSCTL (INR)	IGST amount (INR)
1	7686803 dated 20.02.2024	62059090	MEN'S SHIRTS MADE OF BLENDED	5724	3928781.88	98219.55	182023.00	Under Lut
2.	7685924 dated 20.02.2024	64029990	Safty Shoes Of Syenthetic	31	5733.45	0	0	Under Lut
		42023190	Wallet	64	5786.88	0	0	Under Lut
		42032920	Welding Gloves	10	369.90	0	0	Under Lut
		42033000	Belt	1241	158115.81	0	0	Under Lut
Total			7070	4098787.92	98219.55	182023.00		

2. Letters to Jurisdictional GST authorities were forwarded for verification of the genuineness of the exporter M/s Queen Overseas (IEC-AABFQ0816H) and Suppliers M/s ULTIMATE IMPEX (GSTIN-07AAHFU0683J1ZV) & M/s SUBHAN EXPORT PRIVATE LIMITED (GSTIN- 07ABCCS8630G1ZA). Verification report is

I/1833466/2024

pending.

3. On the basis of the Market survey dated 05.03.2024 of the impugned goods, the valuation of the goods found to be overvalued in the tune of Rs. 565359.92 and undue export benefits of Rs. 30340.29/- (DBK of Rs. 14133.99/- & RoSCTL of Rs. 16206.30/-) has been claimed by the exporter. Details of the re-determined FOB value and re-determined export incentives in respect of the the Shipping Bill Nos. 7686803 & 7685924 both dated 20.02.2024 is as under-

Sr.No.	SB No./Date	RITC	Description of goods	Quantity (IN NOS.)	FOB Value (INR)	Drawback (INR)	RoSCTL (INR)	Re-determined Unit price per piece (INR)	Re-determined total price (FOB) INR	Re-determined Drawback (INR)	Re-determined RoSCTL (INR)
1	7686803 dated 20.02.2024	620590	MENS SHIRT S MADE OF BLENDED	5724	3928782	98219.55	182023	587.6	3363422	84085.56	165816.7
2	7685924 dated 20.02.2024	640299	Safety Shoes Of Synthetic	31	5733.45	0	0	185	5733.45	0	0
		420231	Wallet	64	5786.88	0	0	90.42	5786.88	0	0
		420329	Welding Gloves	10	369.9	0	0	37	369.9	0	0
		420330	Belt	1241	158115.8	0	0	127	158115.8		
Total				7070	4098787.92	98219.55	182023		3533428	84085.56	165816.7

4. Red Flags by NCTC :

- Newly registered exporter is partnership firm, which has obtained IEC registration recently in January, 2023.
- The supply chain is dubious in view of the facts discussed above
- 02 shipping bills are for RMGs and 01 shipping bill to different consignee is for items such as welding gloves, wallets, belt, safety shoes which appears to be a outlier.
- The commodities being exported is risky and country of destination is also risky.
- As the commodities being exported are 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.

5. Vide letter dated 07.02..2024, the exporter M/s Queen Overseas (IEC-AABFQ0816H) has requested for provisional release of the goods for the purpose of Back to Town. This office has no objection to release the said goods

1833466/2024

provisionally for Back to Town.

6. This issues with approval of Additional Commissioner of Customs, SIIB(X), JNCH.

Yours faithfully,

**Rahul Dhingra**  
Dy. Commissioner of Customs  
SIIB(X),JNCH.

Encl: Copy of Shipping Bill Nos. 7686803 & 7685924 both dated 20.02.2024.

CUS/SIIB/INT/152/2024-SIIB(E)-O/o-Commr-Cus-Nhava Sheva-II

833466/2024

provisionally for Back to Town.

6. This issues with approval of Additional Commissioner of Customs, SIIB(X), JNCH.

Yours faithfully,

**Rahul Dhingra**  
Dy. Commissioner of Customs  
SIIB(X),JNCH.

Encl: Copy of Shipping Bill Nos. 7686803 & 7685924 both dated 20.02.2024.

Signed by Rahul Dhingra  
Date: 15-03-2024 19:17:59  
Reason: Approved

**SUMMONS**

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

To,

**M/s Queen Overseas**

**1st Floor, Jhabar Nagar, Opp. Old Post Office, Kithwari Road, Palwal, Faridabad, Haryana-121102**

EM078385811JN

05/11/24

WHEREAS, I, **Kumar Swetank** am making inquiry in connection with **Investigation related to goods exported under Shipping Bill No. 7686803 and 7685924 both dated 20.02.2024**

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. to depose statement verbally and in writing**
- 2. documents w.r.t. Shipping Bill No. 7686803 and 7685924 both dated 20.02.2024**
- 3. Any other 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** / or  **by an authorised agent** on **2024-11-07** at **12:0:PM** at the office of **B-403, 4th Floor, SIIB(X), JNCH Nhava Sheva**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **30** day of **October, 2024** at **JNCH,Nhava Sheva**

Name : **Kumar Swetank**

Signature : ..... *[Handwritten Signature]* **30/10/2024**

Designation : **Superintendent / Appraiser / Senior Intelligence Officer**



Seal of Office:

**SUMMONS**

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

To,

**M/s Queen Overseas****1st Floor, Jhabar Nagar, Opp. Old  
Post Office, Kithwari Road, Palwal,  
Faridabad, Haryana-121102**

EM0987975201N.

WHEREAS, I, **Kumar Swetank** am making inquiry in connection with **Investigation related to goods exported under Shipping Bill No. 7686803 and 7685924 both dated 20.02.2024** 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. **To depose statement verbally and in writing**2. **documents w.r.t. Shipping Bill No. 7686803 and 7685924 both dated 20.02.2024**3. **Any other 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 /** or  **by an authorised agent** on **2025-01-13** at **12:30:PM** at the office of **C-403, SIIB(X), JNCH**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **6** day of **January, 2025** at **JNCH**

Name : **Kumar Swetank**

Signature : .....



Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**

Seal of Office.

**SUMMONS**

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

To,

**M/s Queen Overseas****1st Floor, Jhabar Nagar, Opp. Old Post  
Office, Kithwari Road, Palwal, Faridabad,  
Haryana-121102**

WHEREAS, I, **Kumar Swetank** am making inquiry in connection with **Investigation related to goods exported under Shipping Bill No. 7686803 and 7685924 both dated 20.02.2024**

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. to depose statement verbally and in writing**

**2. documents w.r.t. Shipping Bill No. 7686803 and 7685924 both dated 20.02.2024**

**3. Any other 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** / or  **by an authorised agent** on **2024-11-07** at **12:0:PM** at the office of **B-403, 4th Floor, SIIB(X), JNCH Nhava Sheva**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **30** day of **October, 2024** at **JNCH,Nhava Sheva**

Name : **Kumar Swetank**

Signature : .....



Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**

Seal of Office:



**SUMMONS**

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

To.

M/s Queen Overseas

1st Floor, Jhabar Nagar, Opp. Old Post  
Office, Kithwari Road, Palwal,  
Faridabad, Haryana-121102

EM963124417FN  
05/02/25

WHEREAS, I, **ANUP SINGH MEENA** am making inquiry in connection with **SB no- 7686803 & 7685924 both dated 20.02.2024** 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. to depose statement verbally and in writing
2. Documents w.r.t SB no. 7686803 and 7685924 both dated 20.02.2024
3. any other 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 / or  by an authorised agent on **2025-02-11 at 12:30:PM** at the office of **B-403, JNCH, Nhava Sheva, Taluka-Uran, Dist- Raigad, Maharashtra-400707**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **05** day of **February, 2025** at **JNCH Nhava Sheva**

Name : **ANUP SINGH MEENA**

Signature : .....

  
05.02.25

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**



Seal of Office

**SUMMONS**

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

To,

M/s Service Bureau Logistics LLP

HO 16, Samaj Kalyan Apartments,  
Vikaspuri, New Delhi, 110018

EM9638537817N  
19/02/2025

WHEREAS, I, **Kumar Swetank** am making inquiry in connection with SB no 7686803 & 7685924 both dated 20.02.2024 filed by exporter M/s Queen Overseas.

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. Original ID Proof and Address Proof
2. Documents required to depose statement verbally and in writing
3. Other relevant documents pertaining to subject shipping bill

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 / or  by an authorised agent on **2025-02-21** at **2:30:PM** at the office of **B-403, JNCH, Nhava Sheva, Taluka- Uran, Dist- Raigad, Maharashtra-400707**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **18** day of **February, 2025** at **JNCH Nhava Sheva.**

Name : **Kumar Swetank**

Signature : .....  
18/02/2025

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**



**SUMMONS**

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

To,

Service Bureau Logistics LLP  
HO 16, Samaj Kalyan Apartments,  
Vikaspuri, New Delhi, 110018

EM9627379301N  
(10.03.25)

WHEREAS, I, **ANUP SINGH MEENA** am making inquiry in connection with **SB No. 7686803 & 7685924** both dated **20.02.2024** filed by exporter **M/s Queen Overseas** 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. **Original ID Proof and Address Proof and Documents related to shipping bill**
2. **Documents required to depose statement verbally and in writing**
3. **Any other documents pertaining to subject shipping bills**

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** / or  **by an authorised agent** on **2025-03-17** at **12:30:PM** at the office of **B-403, 4th Floor, SIIB(X), JNCH Nhava Sheva**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **10** day of **March, 2025** at **JNCH,Nhava Sheva**



Seal of Office.

Name : **ANUP SINGH MEENA**

Signature : .....

Designation :  
**Superintendent / Appraiser / Senior Intelligence Officer**

**SUMMONS**

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

To,

**SERVICE BUREAU LOGISTICS LLP**

**HO 16, SAMAJ KALYAN  
APARTMENTS, VIKASPURI, NEW  
DELHI, 110018**

*EM9638544 201N  
(18.03.25)*

WHEREAS, I, **ANUP SINGH MEENA** am making inquiry in connection with **SB No. 7686803 & 7685924** both dated **20.02.2024** filed by exporter **M/s Queen Overseas** 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. Original ID Proof and address Proof and Documents related to shipping bill**
- 2. Documents required to depose statement verbally and in writing.**
- 3. Any other relevant document pertaining to subject shipping bills**

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** / or  **by an authorised agent** on **2025-03-21** at **12:30:PM** at the office of **B-403, 4th Floor, SIIB(X) JNCH, Nhava Sheva**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **18** day of **March, 2025** at **JNCH, NHAVA SHEVA**

Name : **ANUP SINGH MEENA**

Signature : ..... *Anup Singh Meena* / 18/3/25

Designation : **Superintendent / Appraiser / Senior Intelligence Officer**



Seal of Office.