



भारत सरकार/Government of India
वित्त मंत्रालय/Ministry of Finance
आयुक्त सीमाशुल्क का कार्यालय, एनएस-II
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
जवाहरलाल नेहरू सीमाशुल्क भवन
न्हावा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र- 400 707
JAWAHARLAL NEHRU CUSTOM HOUSE,
NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707

F.No. CUS/1285/2024-SIIB(E)- JNCH
F. No. CUS/ASS/MISC/458/2024-CEAC

Date: 09.01.2025

SCN No.: 1823 /2025-26/ADC/CEAC/NS-II/CAC/JNCH

DIN No.: 20260178NT00008183E9

SHOW CAUSE NOTICE UNDER SECTION 124

Subject: Investigation into Overvaluation and Misclassification of goods covered under Shipping Bill No. 7939791 dated 29.02.2024 attempted to be Exported by M/s. R H ENTERPRISES (IE Code BHPPA6734A)

On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. R H ENTERPRISES (IE Code BHPPA6734A) covered under Shipping Bill No. 7939791 dated 29.02.2024 (hereinafter referred to as "Shipping Bills") (RUD-I) filed through their Customs Broker M/s. Service Bureau Logistics LLP. (License No. 11/2045) at JWR CFS, the goods covered under Shipping Bill No. 7939791 dated 29.02.2024 were declared as "Ready-made Garment", were put on hold vide Hold Letter No. 285/2022-23/SIIB(X) dated 07.03.2024 issued vide even No. for Examination of the same as the supply chain of the Exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other Export incentives. Hence the case was taken up by this unit for detailed investigation.

2. M/s. R H ENTERPRISES (IE Code BHPPA6734A) having its office at C/O Raees Ahmad, Shop No-22, Siddiki Miya Ke Mazaar, Siddiki Miya Ke Colony Barwara Mazra Moradabad, Moradabad, Moradabad, Uttar Pradesh- 244001 has filed the following Shipping Bill for Export of following items destined to Mauritius. The details are as under:

TABLE-I

SB No./ Date	Description	Quantity (NOS/PRS)	FOB (INR)	DBK (INR)	RoSCTL (INR)	RoDTEP (INR)	IGST
7939791 dated 29.02.2024	BOYS 2 PCS SUIT SET MADE OF BLENDED	790	₹ 5,18,205.24	₹ 18,137.18	₹ 28,034.90	₹ 0.00	LUT
	BOYS JACKET MADE OF COTTON	48	₹ 30,972.96	₹ 1,022.11	₹ 1,873.87	₹ 0.00	LUT
	BOYS JEANS MADE OF COTTON	108	₹ 69,955.49	₹ 2,308.53	₹ 4,232.31	₹ 0.00	LUT
	BOYS PANT MADE OF COTTON	200	₹ 1,29,054.00	₹ 4,258.78	₹ 7,807.76	₹ 0.00	LUT
	BOYS PAYJAMA MADE OF COTTON	18	₹ 11,318.94	₹ 373.53	₹ 684.79	₹ 0.00	LUT

BOYS T-SHIRTS MADE OF COTTON	2859	₹ 12,92,553.90	₹ 34,308.00	₹ 63,335.14	₹ 0.00	LUT
FOOTWEAR MADE OF SYENTHETICS	320	₹ 32,880.00	₹ 493.20	₹ 0.00	₹ 427.44	LUT
GIRLS TOP MADE OF COTTON	21	₹ 13,205.43	₹ 409.37	₹ 647.07	₹ 0.00	LUT
GIRLS FROCK MADE OF COTTON	150	₹ 95,557.50	₹ 2,962.28	₹ 4,682.32	₹ 0.00	LUT
LADIES 2 PCS SUIT SET MADE OF POLYESTER	49	₹ 31,618.23	₹ 1,233.11	₹ 1,501.86	₹ 0.00	LUT
LADIES BLOUSE MADE OF COTTON	118	₹ 21,824.10	₹ 632.90	₹ 1,069.38	₹ 0.00	LUT
LADIES BRA MADE OF COTTON	900	₹ 1,59,057.00	₹ 3,499.25	₹ 9,670.66	₹ 0.00	LUT
LADIES CHURIDAR MADE OF BLENDED	64	₹ 41,981.18	₹ 1,469.34	₹ 2,027.69	₹ 0.00	LUT
LADIES DRESS MADE OF COTTON	170	₹ 1,11,093.30	₹ 3,443.89	₹ 5,443.58	₹ 0.00	LUT
LADIES DUPATTA MADE OF POLYESTER	193	₹ 18,244.29	₹ 474.35	₹ 866.60	₹ 0.00	LUT
LADIES FOOTWEAR (CHAPPAL) OF SYENTHETIC	181	₹ 18,597.75	₹ 278.97	₹ 0.00	₹ 185.98	LUT
LADIES KAFTAN MADE OF POLYESTER	110	₹ 70,979.70	₹ 2,768.21	₹ 3,371.53	₹ 0.00	LUT
LADIES KURTI MADE OF POLYESTER	640	₹ 4,14,551.04	₹ 16,167.49	₹ 19,691.17	₹ 0.00	LUT
LADIES LEGGINGS MADE OF COTTON	676	₹ 4,25,089.08	₹ 8,179.60	₹ 24,944.40	₹ 0.00	LUT
LADIES PANT MADE OF COTTON	18	₹ 11,614.86	₹ 360.06	₹ 569.13	₹ 0.00	LUT
MENS JOGGERS MADE OF COTTON	14	₹ 8,918.70	₹ 294.32	₹ 539.58	₹ 0.00	LUT
MENS KURTA MADE OF COTTON	10	₹ 6,288.30	₹ 182.36	₹ 308.13	₹ 0.00	LUT
MENS SHIRT MADE OF COTTON	194	₹ 1,25,182.38	₹ 3,004.38	₹ 7,573.54	₹ 0.00	LUT
MENS SCARVES	100	₹ 9,042.00	₹ 189.88	₹ 443.06	₹ 0.00	LUT
MENS SOCKS	1	₹ 20.55	₹ 0.00	₹ 0.00	₹ 0.00	LUT
MENS SHORTS MADE OF COTTON	8	₹ 4,373.04	₹ 144.31	₹ 264.57	₹ 0.00	LUT
MENS T-SHIRTS MADE OF COTTON	2010	₹ 9,08,721.00	₹ 24,120.00	₹ 44,527.33	₹ 0.00	LUT
MIX IMMITATION JEWELLERY	457	₹ 3,756.54	₹ 0.00	₹ 0.00	₹ 0.00	LUT
MIXER PARTS	162	₹ 1,331.64	₹ 0.00	₹ 0.00	₹ 0.00	LUT
NIGHTY	911	₹ 5,84,096.76	₹ 12,850.13	₹ 32,249.40	₹ 0.00	LUT
PICTURE FRAMES	1500	₹ 12,330.00	₹ 0.00	₹ 0.00	₹ 0.00	LUT
PILLOW COVER	4	₹ 82.20	₹ 0.00	₹ 0.00	₹ 0.00	LUT
PRAYER CAP	1	₹ 8.22	₹ 0.00	₹ 0.00	₹ 0.00	LUT
PURSE	427	₹ 8,774.85	₹ 131.62	₹ 0.00	₹ 105.30	LUT
RELIGIOUS GOODS	348	₹ 2,860.56	₹ 0.00	₹ 0.00	₹ 0.00	LUT
SAREES	74	₹ 33,455.40	₹ 602.20	₹ 0.00	₹ 802.93	LUT
SAREE FALL	21	₹ 172.62	₹ 0.00	₹ 0.00	₹ 0.00	LUT
SELLING BAG	54	₹ 1,109.70	₹ 0.00	₹ 0.00	₹ 0.00	LUT
STATUE	1430	₹ 11,754.60	₹ 0.00	₹ 0.00	₹ 0.00	LUT

SWEING ACCESSORIES	434	₹ 3,567.48	₹ 0.00	₹ 0.00	₹ 0.00	LUT
UNSTITCHED CHURIDAR	23	₹ 10,492.83	₹ 314.78	₹ 0.00	₹ 0.00	LUT
WEDDING CARDS	116	₹ 953.52	₹ 0.00	₹ 0.00	₹ 0.00	LUT
BEDSHEET	46	₹ 4,159.32	₹ 0.00	₹ 0.00	₹ 0.00	LUT
CUSSION COVER	218	₹ 9,855.78	₹ 0.00	₹ 0.00	₹ 0.00	LUT
DECORATIVE ITEMS	419	₹ 3,444.18	₹ 0.00	₹ 0.00	₹ 0.00	LUT
DHOTI UPARNA	560	₹ 1,49,604.00	₹ 0.00	₹ 0.00	₹ 0.00	LUT
FABRICS	904	₹ 81,739.68	₹ 0.00	₹ 0.00	₹ 0.00	LUT
HANDBAG	155	₹ 14,652.15	₹ 0.00	₹ 0.00	₹ 0.00	LUT
HOUSEHOLD ITEMS	50	₹ 4,351.40	₹ 0.00	₹ 0.00	₹ 0.00	LUT
LUNGI	60	₹ 12,576.60	₹ 0.00	₹ 0.00	₹ 0.00	LUT
MAT	200	₹ 1,644.00	₹ 0.00	₹ 0.00	₹ 0.00	LUT
MENS HANDKERCHIEF	750	₹ 33,907.50	₹ 0.00	₹ 0.00	₹ 0.00	LUT
TOTAL	19317	₹ 55,67,830.15	₹ 1,44,614.13	₹ 2,66,359.77	₹ 1,521.65	LUT

3. Consequently, the subject goods pertaining to Shipping Bill No. 7939791 dated 29.02.2024 were examined 100% vide Panchanama dated 15.03.2024 (RUD-II) in the presence of two independent Panchas, representatives of Customs Broker and Exporter. During the Examination, the subject goods were found as declared in the said Shipping Bills, their corresponding invoices and Packing lists w.r.t. declared quantity and description. However, it appeared that the valuation of the goods covered in above said Shipping Bills was overvalued. Representative Sealed Samples (RSS) of the goods from the Shipping Bill were drawn for the purpose of testing.

4. Further, letters dated 01.04.2024 were forwarded to DYCC, JNCH along with RSS's for testing in order to determine exact characteristics, nature and composition of the subject goods. DYCC tested the RSS and forwarded the test Reports vide DYCC Report Nos. 254/SIIB(X) dated 19.04.2024, 255/SIIB(X) Dated 06.05.2024, 256/SIIB(X) dated 01.05.2024, 257/SIIB(X) dated 26.04.2024, 258/SIIB(X) dated 12.04.2024 and 262/SIIB(X) dated 12.04.2024 (RUD-III). The details of test report are as under:

Item No	Item Description	RITC	DYCC Test Report
1	BOYS 2 PCS SUIT SET MADE OF BLENDED	62031990	<p>The sample is received is in the form of knitted readymade garment (Article) in two pieces. i) Top ii) Pant</p> <p>Total weight of sample = 467.0 g</p> <p>Top: It is in the form of readymade garment having hood with full sleeves and zipper with slider on front side. It is made of two layers of knitted fabrics stitched together. Outer layer has yarn dyed cutpiles on upper side while inner layer has cutpiles on inner side. Knitted fabrics and cutpiles are wholly composed of polyester filament yarns.</p> <p>Total wt. of Top = 315.7 g Wt. of zipper with slider = 11.1 g</p> <p>Pant: It is in the form of readymade garment with elastic band on waist area. It is made of two layers of knitted fabrics stitched together. Outer layer has yarn dyed cutpiles on upper side while inner layer has cutpiles on inner side. Knitted fabrics and cutpiles are wholly composed of polyester filament yarns.</p> <p>Total wt. of Pant = 151.3 g Wt. of elastic band = 2.7 g</p>

3	BOYS JEANS MADE OF COTTON	620342 90	The sample as received is in the form of yarn dyed woven readymade garment i.e. jeans stitched with dyed woven pockets, zip and metallic button on front side. Yarn dyed woven fabric is wholly composed of cotton yarns and dyed woven pocket is composed of cotton yarns on one side and filament yarns of polyester on other side. Weight of sample = 458.6 g Weight of yarn dyed woven fabric = 437.5 g Weight of pocket = 14.8 g Weight of button = Balance GSM of yarn dyed woven fabric = 372.29
18	LADIES KURTI MADE OF POLYESTER	610429 90	The sample as received is in the form of readymade garment (Kurti). It is made of dyed and printed woven base fabric decorated with plastic beads and lace at upper front portion. The base fabric is wholly composed of spun yarn of viscose. Wt. of Kurti = 360.2 gm Wt. of dyed and printed woven base fabric = 354.5 gm Wt. of lace = 4.2 gm Wt. of decorated plastic beads = balance GSM of dyed and printed woven base fabric = 133.21
19	LADIES LEGGINGS MADE OF COTTON	611529 90	Report: The sample as received is in the form of a readymade textile garment (Lower Wear) made of knitted fabric having elastomeric strip at waist & metallic zips at cuff position. Total wt. - 182 g Fabric wt. - 156 g Elastomeric strip & Metallic Zips wt. - balance. The fabric is composed of blended spun yarns of polyester and cotton together with elastomeric yarns. Base fabric composition: Polyester content = 48.40 % Cotton content = 47.88 % Elastomeric yarns content = balance
27	MENS T-SHIRTS MADE OF COTTON	610990 90	The sample as received is in the form of knitted readymade garment i.e. half sleeve T-shirt printed with "O. R. N. L. D. N.M/INS CORE'2 S' design on the front side. It is made up of dyed knitted fabric with yarn dyed knitted collar and yarn dyed knitted fabric at the end of the sleeves with plastic buttons on front side and dyed woven fabric stitched on the inner side. Dyed knitted base fabric and dyed woven fabric is wholly composed of cotton yarns; and yarn dyed knitted collar and yarn dyed knitted fabric is wholly composed of filament yarns of polyester. Weight of sample = 179 g Weight of knitted base fabric = 144.3 g Weight of yarn dyed knitted collar and yarn dyed knitted fabric = 29.4 g Weight of dyed woven fabric = 4.6 g Weight of buttons = Balance
30	NIGHTY	610839 90	Report: The sample as received is in the form of readymade garment (Nighty). It is made of dyed and printed woven fabric fitted with zipper from front side. It is wholly composed of spun yarn of cotton. Total weight of the sample = 174.3 gm GSM of the sample as such = 186.98

In view of the above, the subject goods were found as mis-declared in terms of description, composition and classification in the above-mentioned Shipping Bills. Accordingly, the drawback Sr. No. and RoSCTL Sr. No. is changed as per the DYCC Reports and drawback and RoSCTL is to be re-determined respectively.

Table-II

Item No	Item Description	DECLARED							REDETERMINED						
		RIT C	Drawback	Rate	RoSC TL	RATE		RODT EP	RIT C	Drawback	Rate	RoSC TL	RATE		RODT EP
						Sta te	Cent re						Sta te	Cent re	
1	BOYS 2 PCS SUIT SET MADE OF BLENDED	62031990	62030102B	3.5	62030102B	3.13	2.28	0	61121200	611203B	2.7	611203B	2.1	1.7	0
3	BOYS JEANS MADE OF COTTON	62034290	62030101B	3.3	62030101B	3.6	2.45	0	62034290	62030101B	3.3	62030101B	3.6	2.45	0
18	LADIES KURTI MADE OF POLYESTER	61042990	61040103B	3.9	61040103B	2.65	2.1	0	62044390	62040303B	2.9	62040303B	2.65	2.1	0
19	LADIES LEGGINGS MADE OF COTTON	61152990	61150101B	2.9	61150101B	3.6	2.45	0	61046990	61040402B	3.4	61040402B	2.5	1.85	0
27	MEN'S T-SHIRTS MADE OF COTTON	61099090	610901B	3.1	610901B	2.9	2	0	61099090	610901B	3.1	610901B	2.9	2	0
30	NIGHTY	61083990	61080101B	2.2	61080101B	3.6	2.48	0	61083990	61080101B	2.2	61080101B	3.6	2.48	0

5. Re-determination of Valuation

5.1 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.

5.2 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.

5.3 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 31.03.2024. 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 31.03.2024

6. To ascertain prevailing Market Value of the goods, the Market Enquiry of the goods covered under the subject Shipping Bills was required to be conducted, therefore this office had requested to the Exporter to represent them during the said Market Enquiry. The Market Enquiry was conducted on 31.03.2024 (RUD-IV) along with Authorized Representative of the Exporter . As per the Market Enquiry the value of the goods has been re-determined and accordingly the Export incentives have been re-determined. On the basis of Panchanama dated 15.03.2024, DYCC Reports & Market Enquiry Report dated 31.03.2024, it is observed that the subject goods have been mis-declared in terms of description, classification and valuation. The re-determined FOB value of the goods and corresponding Export incentives under the Shipping Bill would be as below:

Table-III

Sl No.	Shipping Bill No. & Date	Description of goods	Quantity (NOS/PRS)	Declared				Re-determined			
				FOB (INR)	Drawback (INR)	ROSCTL (I NR)	RODTE P	FOB	Drawback	ROSCTL	RODTE P
1		BOYS 2 PCS SUIT SET MADE OF BLENDED	790	₹ 5,18,205.24	₹ 18,137.18	₹ 28,034.90	₹ 0.00	₹ 2,75,303.64	₹ 7,433.20	₹ 10,461.54	₹ 0.00
2		BOYS JACKET MADE OF COTTON	48	₹ 30,972.96	₹ 1,022.11	₹ 1,873.87	₹ 0.00	₹ 30,972.96	₹ 1,022.11	₹ 1,873.87	₹ 0.00
3		BOYS JEANS MADE OF COTTON	108	₹ 69,955.49	₹ 2,308.53	₹ 4,232.31	₹ 0.00	₹ 47,454.52	₹ 1,566.00	₹ 2,871.00	₹ 0.00
4		BOYS PANT MADE OF COTTON	200	₹ 1,29,054.00	₹ 4,258.78	₹ 7,807.76	₹ 0.00	₹ 87,878.42	₹ 2,899.99	₹ 5,316.64	₹ 0.00
5		BOYS PAYJAMA MADE OF COTTON	18	₹ 11,318.94	₹ 373.53	₹ 684.79	₹ 0.00	₹ 11,318.94	₹ 373.53	₹ 684.79	₹ 0.00
6		BOYS T-SHIRTS MADE OF COTTON	2859	₹ 12,92,539.00	₹ 34,308.00	₹ 63,335.14	₹ 0.00	₹ 7,19,081.82	₹ 22,291.54	₹ 35,235.01	₹ 0.00
7		FOOTWEAR MADE OF SYNTHEIC	320	₹ 32,880.00	₹ 493.20	₹ 0.00	₹ 427.44	₹ 32,880.00	₹ 493.20	₹ 0.00	₹ 427.44
8		GIRLS TOP MADE OF COTTON	21	₹ 13,205.43	₹ 409.37	₹ 647.07	₹ 0.00	₹ 13,205.43	₹ 409.37	₹ 647.07	₹ 0.00
9		GIRLS FROCK MADE OF COTTON	150	₹ 95,557.50	₹ 2,962.28	₹ 4,682.32	₹ 0.00	₹ 44,999.68	₹ 1,394.99	₹ 2,204.98	₹ 0.00
10		LADIES 2 PCS SUIT SET MADE OF POLYESTER	49	₹ 31,618.23	₹ 1,233.11	₹ 1,501.86	₹ 0.00	₹ 31,618.23	₹ 1,233.11	₹ 1,501.86	₹ 0.00
11		LADIES BLOUSE MADE OF COTTON	118	₹ 21,824.10	₹ 632.90	₹ 1,069.38	₹ 0.00	₹ 21,824.10	₹ 632.90	₹ 1,069.38	₹ 0.00
12		LADIES BRA MADE OF COTTON	900	₹ 1,59,057.00	₹ 3,499.25	₹ 9,670.66	₹ 0.00	₹ 1,59,057.00	₹ 3,499.25	₹ 9,670.66	₹ 0.00
13		LADIES CHURIDAR MADE OF BLENDED	64	₹ 41,981.18	₹ 1,469.34	₹ 2,027.69	₹ 0.00	₹ 41,981.18	₹ 1,469.34	₹ 2,027.69	₹ 0.00
14		LADIES DRESS MADE OF COTTON	170	₹ 1,11,093.30	₹ 3,443.89	₹ 5,443.58	₹ 0.00	₹ 75,469.59	₹ 2,339.56	₹ 3,698.01	₹ 0.00
15		LADIES DUPATTA MADE OF POLYESTER	193	₹ 18,244.29	₹ 474.35	₹ 866.60	₹ 0.00	₹ 18,244.29	₹ 474.35	₹ 866.60	₹ 0.00
16		LADIES FOOTWEAR (CHAPPAL) OF SYNTHEIC	181	₹ 18,597.75	₹ 278.97	₹ 0.00	₹ 185.98	₹ 18,597.75	₹ 278.97	₹ 0.00	₹ 185.98
17		LADIES KAFIYAN MADE OF POLYESTER	110	₹ 70,979.70	₹ 2,768.21	₹ 3,371.53	₹ 0.00	₹ 40,999.83	₹ 1,598.99	₹ 1,947.50	₹ 0.00
18		LADIES KURTI MADE OF POLYESTER	640	₹ 4,14,551.04	₹ 16,167.49	₹ 19,691.17	₹ 0.00	₹ 2,96,727.11	₹ 8,605.09	₹ 14,094.54	₹ 0.00
19		LADIES LEGGINGS MADE OF COTTON	676	₹ 4,25,089.08	₹ 8,179.60	₹ 24,944.40	₹ 0.00	₹ 1,80,267.45	₹ 6,129.09	₹ 7,841.64	₹ 0.00
20		LADIES PANT MADE OF COTTON	18	₹ 11,614.86	₹ 360.06	₹ 569.13	₹ 0.00	₹ 11,614.86	₹ 360.06	₹ 569.13	₹ 0.00
21		MENS JOGGERS MADE	14	₹	₹	₹	₹ 0.00	₹	₹	₹	₹ 0.00

		OF COTTON		8,918.70	294.32	539.58		8,918.70	294.32	539.58	
22		MENS KURTA MADE OF COTTON	10	₹ 6,288.30	₹ 182.36	₹ 308.13	₹ 0.00	₹ 6,288.30	₹ 182.36	₹ 308.13	₹ 0.00
23		MENS SHIRT MADE OF COTTON	194	₹ 1,25,182.38	₹ 3,004.38	₹ 7,573.54	₹ 0.00	₹ 83,772.37	₹ 2,010.54	₹ 5,068.23	₹ 0.00
24		MENS SCARVES	100	₹ 9,042.00	₹ 189.88	₹ 443.06	₹ 0.00	₹ 9,042.00	₹ 189.88	₹ 443.06	₹ 0.00
25		MENS SOCKS	1	₹ 20.55	₹ 0.00	₹ 0.00	₹ 0.00	₹ 20.55	₹ 0.00	₹ 0.00	₹ 0.00
26	79397 9 1 dated 29.02. 2 024	MENS SHORTS MADE OF COTTON	8	₹ 4,373.04	₹ 144.31	₹ 264.57	₹ 0.00	₹ 4,373.04	₹ 144.31	₹ 264.57	₹ 0.00
27		MENS T-SHIRTS MADE OF COTTON	2010	₹ 9,08,721.00	₹ 24,120.00	₹ 44,527.33	₹ 0.00	₹ 5,20,772.73	₹ 16,143.95	₹ 25,517.86	₹ 0.00
28		MIX IMITATION JEWELLERY	457	₹ 3,756.54	₹ 0.00	₹ 0.00	₹ 0.00	₹ 3,756.54	₹ 0.00	₹ 0.00	₹ 0.00
29		MIXER PARTS	162	₹ 1,331.64	₹ 0.00	₹ 0.00	₹ 0.00	₹ 1,331.64	₹ 0.00	₹ 0.00	₹ 0.00
30		NIGHTY	911	₹ 5,84,096.76	₹ 12,850.13	₹ 32,249.40	₹ 0.00	₹ 2,63,636.38	₹ 5,800.00	₹ 16,029.09	₹ 0.00
31		PICTURE FRAMES	1500	₹ 12,330.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 12,330.00	₹ 0.00	₹ 0.00	₹ 0.00
32		PILLOW COVER	4	₹ 82.20	₹ 0.00	₹ 0.00	₹ 0.00	₹ 82.20	₹ 0.00	₹ 0.00	₹ 0.00
33		PRAYER CAP	1	₹ 8.22	₹ 0.00	₹ 0.00	₹ 0.00	₹ 8.22	₹ 0.00	₹ 0.00	₹ 0.00
34		PURSE	427	₹ 8,774.85	₹ 131.62	₹ 0.00	₹ 105.30	₹ 8,774.85	₹ 131.62	₹ 0.00	₹ 105.30
35		RELIGIOUS GOODS	348	₹ 2,860.56	₹ 0.00	₹ 0.00	₹ 0.00	₹ 2,860.56	₹ 0.00	₹ 0.00	₹ 0.00
36	SAREES	74	₹ 33,455.40	₹ 602.20	₹ 0.00	₹ 802.93	₹ 25,111.16	₹ 452.00	₹ 0.00	₹ 802.93	
37	SAREE FALL	21	₹ 172.62	₹ 0.00	₹ 0.00	₹ 0.00	₹ 172.62	₹ 0.00	₹ 0.00	₹ 0.00	
38	SELLING BAG	54	₹ 1,109.70	₹ 0.00	₹ 0.00	₹ 0.00	₹ 1,109.70	₹ 0.00	₹ 0.00	₹ 0.00	
39	STATUE	1430	₹ 11,754.6	₹ 0.00	₹ 0.00	₹ 0.00	₹ 11,754.6	₹ 0.00	₹ 0.00	₹ 0.00	
40		SWEING ACCESSOSRIES	434	₹ 3,567.48	₹ 0.00	₹ 0.00	₹ 0.00	₹ 3,567.48	₹ 0.00	₹ 0.00	₹ 0.00
41		UNSTITCHED CHURIDAR	23	₹ 10,492.83	₹ 314.78	₹ 0.00	₹ 0.00	₹ 10,492.83	₹ 314.78	₹ 0.00	₹ 0.00
42		WEDDING CARDS	116	₹ 953.52	₹ 0.00	₹ 0.00	₹ 0.00	₹ 953.52	₹ 0.00	₹ 0.00	₹ 0.00
43		BEDSHEET	46	₹ 4,159.32	₹ 0.00	₹ 0.00	₹ 0.00	₹ 4,159.32	₹ 0.00	₹ 0.00	₹ 0.00
44		CUSSION COVER	218	₹ 9,855.78	₹ 0.00	₹ 0.00	₹ 0.00	₹ 9,855.78	₹ 0.00	₹ 0.00	₹ 0.00
45		DECORATIVE ITEMS	419	₹ 3,444.18	₹ 0.00	₹ 0.00	₹ 0.00	₹ 3,444.18	₹ 0.00	₹ 0.00	₹ 0.00
46		DHOTI UPARNA	560	₹ 1,49,604.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 1,49,604.00	₹ 0.00	₹ 0.00	₹ 0.00
47		FABRICS	904	₹ 81,739.68	₹ 0.00	₹ 0.00	₹ 0.00	₹ 81,739.68	₹ 0.00	₹ 0.00	₹ 0.00
48		HANDBAG	155	₹ 14,652.15	₹ 0.00	₹ 0.00	₹ 0.00	₹ 14,652.15	₹ 0.00	₹ 0.00	₹ 0.00
49		HOUSEHOLD ITEMS	53	₹ 435.66	₹ 0.00	₹ 0.00	₹ 0.00	₹ 435.66	₹ 0.00	₹ 0.00	₹ 0.00
50		LACE	20	₹ 164.40	₹ 0.00	₹ 0.00	₹ 0.00	₹ 164.40	₹ 0.00	₹ 0.00	₹ 0.00
51		LUNGI	60	₹ 12,576.60	₹ 0.00	₹ 0.00	₹ 0.00	₹ 12,576.60	₹ 0.00	₹ 0.00	₹ 0.00
52		MAT	200	₹ 1,644.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 1,644.00	₹ 0.00	₹ 0.00	₹ 0.00
53		MENS HANDKERCHIEF	750	₹ 33,907.50	₹ 0.00	₹ 0.00	₹ 0.00	₹ 33,907.50	₹ 0.00	₹ 0.00	₹ 0.00
TOTAL			19317	₹ 55,67,830.15	₹ 1,44,614.13	₹ 2,66,359.77	₹ 1,521.65	₹ 34,50,810.05	₹ 90,168.40	₹ 1,50,752.43	₹ 1,521.65

Table-IV

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Differential RODTEP	Total excess Export benefits (in Rs.)
₹ 34,50,810.05	₹ 54,445.73	₹ 1,15,607.34	₹ 0.00	₹ 1,70,053.07

7. As can be seen from the Table above, based on the Reports received by the DYCC, JNCH and Market Enquiry conducted on 31.03.2024, it appears that the goods declared by the Exporter in the Shipping Bill No. 7939791 dated 29.02.2024 have been mis-declared in terms of their description, classification and valuation. The value of the goods has been re-determined on the basis of Market Enquiry Report dated 31.03.2024 and DYCC Reports. The Export incentive such as drawback & RoSCTL are 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. 55,67,830.15 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.

8. Past Exports:

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 30.05.2023 till 31.12.2024 for Exporter M/s. R H ENTERPRISES (IE Code BHPPA6734A). The Exporter had filed only 03 Shipping Bills in past, as detailed under:

Table-V

Sr. No.	SB No.	SB Date	LEO Date	Expected Realization Date	Drawback Amount (in INR)	RoSCTL (in INR)	RoDTEP (in INR)	FOB to be realised	FOB actually realised (In FC)
1.	7194958	01.02.2024	02.02.2024	30.11.2024	1,28,396	2,21,329	5,861	47,04,825.96	0
2.	7409123	09.02.2024	12.02.2024	30.11.2024	79,857	1,08,968	5,013	24,52,602.22	0
3.	7541682	15.02.2024	15.02.2024	30.11.2024	2,03,834	2,71,173	0	50,51,946.24	0
Total					4,12,087	6,01,470	10,874	1,22,09,374.4	0

As the prescribed timeline for realization of foreign remittance is 09 months as per RBI Master Circular No.14/2014-15 dated 01.07.2014, which states, "it has been decided in consultation with the Government of India that the period of realization and repatriation of Export proceeds shall be nine months from the date of Export for all Exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs until further notice. As per Table-V, there are 03 Shipping Bills mentioned in the table above for which FOB has not been realized despite completion of expected realization time period as mandated by RBI. Accordingly, the Drawback is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance

in the Shipping Bills mentioned in Table-V under Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017 along with applicable interest. Also, ROSCTL & RoDTEP are liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bill mentioned in Table-V in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962. Total drawback claimed in 03 Shipping Bills in which FOB not realized despite completion of time period is ₹ 4,12,087/-, RoSCTL claimed is Rs. ₹ 6,01,470/- and RoDTEP claimed is ₹ 10,874/-.

9. Further, an Alert was inserted to withhold the Export incentives against the Exporter M/s. R H ENTERPRISES (IE Code BHPPA6734A) during the investigation.

10. The Exporter vide their letter dated 30.03.2024 requested to release of the goods for Back To Town. NOC dated 16.04.2024 (RUD-V) was issued by SIIB(X) for the 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 under section 110A of the Customs Act, 1962 on execution of Bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee amounting to Rs. 1,60,000 (One lakh sixty thousand ₹).

11. GST Verification of the Exporter

In furtherance of the investigation, letters were dispatched and emailed to the State Tax Officer, Moradabad, requesting verification of the genuineness of the exporter, M/s. R H ENTERPRISES (IE Code BHPPA6734A). In response, a reply letter dated 15.01.2025 (RUD- VI) was received in this office; wherein it is communicated that no business entity was found operating at the declared address of the firm. Additionally, a verification on the GST portal revealed that the firm's status is "Suspended."

SUMMONS & STATEMENT

12. Further, in order to record the statement of M/s. R H ENTERPRISES (IE Code BHPPA6734A), under section 108 of Customs Act, 1962, 04 Summonses (**RUD-VII**) have been issued vide DIN-20241178NT000081388A dated 12.11.2024 to appear on 26.11.2024, DIN- 20241278NT0000999BE8 dated 04.12.2024 to appear on 24.12.2024, DIN- 20241278NT0000555B42 dated 24.12.2024 to appear on 09.01.2025 DIN- 20250178NT000001540A dated 15.01.2025 to appear on 22.01.2025 and in the name of M/s. R H ENTERPRISES (IE Code BHPPA6734A) to appear before the office of SIIB(X), 6th floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. However, the summons sent via speed post returned to this office with the remark as per online tracking that the 'Item returned due to door locked and intimation served' and as per the letter remarks that 'The address of the addressee is not registered with the Postal department. Thus, returned to Sender'. Also, Summonses have been sent through the e-mail address provided by the exporter in their official correspondence with this office. However, the exporter did not turn up for deposing their statement.

13. In response to summons dated 03.05.2024 statement of Shri Machindra Khandu Ithape, G card holder of CB M/s Service Bureau

Logistics LLP was recorded on 14.05.2024 (RUD-VIII) wherein he inter alia stated that:

- On being asked about purpose of summons and is he authorised to record statement, he stated that he has come in response to summons dated 03.05.2024 in relation to export by M/s RH Enterprises and he is fully authorised to record statement.
- On being asked for how much time he and his CB firm has been associated in CHA business, he stated that he is an employee of this CHA firm from last 06 months and his CB is in this business for around 15 years.
- On being asked whether they have filed the shipping bill no. 7906343 dated 29.02.2024 on behalf of the exporter M/s RH Enterprises, he replied in positive.
- On being asked whether he is aware of the case booked against the exporter, he stated that he is aware and during the examination he was present and the goods found over valued.
- On being asked how he contacted the exporter, he stated that they get orders through their boss' friend Mr. Rahul.
- On being asked whether they verified the KYC of the exporter M/s RH Enterprises, he stated that they have verified the KYC of the customer and the exporter has valid IEC issued by DGFT.
- On being asked about the payment of shipping bill filing, he stated that they usually charge Rs. 1000-1500/- for each export consignment.
- On being asked why they not doubted the exporter may be a frontman, he stated that they did not doubt because as a customs broker they always verify the credentials and did KYC verification as per CBLR 2018.
- On being asked about their awareness of the mis-declaration by the exporter regarding dubious supply chain of the Exporter, he stated that they filed the shipping bills as per documents provided by the exporter and during examination, the goods found as per declaration in terms of quantity and marked description; that they don't have any idea regarding supply chain or GST act violation.
- On being asked whether they have been penalized by any govt agency, he replied in negative.
- He further added that he would be cooperating with the department in the instant matter and provide all the related documents as and when required.

14. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

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

Section 50: Entry of goods for Exportation. –

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

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

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

(3) The Exporter who presents a Shipping Bill or Bill of Export under this section shall ensure the following, namely:-

- (a) the accuracy and completeness of the information given therein;
- (b) the authenticity and validity of any document supporting it; and
- (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

SECTION 113(i): any goods entered for Exportation which do not correspond in respect of value or in any material particular with the entry made under this Act or in the case of baggage with the declaration made under section 77, shall be liable to confiscation;

Section 113(ia): Any goods entered for Exportation under claim for drawback which do not correspond in any material particular with any information furnished by the Exporter or manufacturer under this Act in relation to the fixation of the rate of drawback under Section 75, shall be liable to confiscation;

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

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

114AA. 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 document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods

Section 114AC: Penalty for fraudulent utilisation of input tax credit for claiming refund. -

Where any person has obtained any invoice by fraud, collusion, wilful misstatement or suppression of facts to utilise input tax credit on the basis of such invoice for discharging any duty or tax on goods that are entered for Exportation under claim of refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed. 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 (12 of 2017).

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

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

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

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

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

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

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

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

(2) Interest at such rate not below ten per cent. And not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such

interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

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

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

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

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

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

Rule 17: Repayment of erroneous or excess payment of drawback and interest.

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

Rule 18 (1): Where an amount of drawback has been paid to an Exporter or a person utilized by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such Export goods have not been utilized

by or on behalf of the Exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, such drawback shall, except under circumstances or conditions specified in sub-Rule (5), be recovered.

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;

Foreign Trade (Development and Regulation) Act, 1992.

Section 11:(1) No Export or import shall be made by any person except in accordance with the Provisions of this Act, the Rules and orders made there under and the foreign trade policy for the time being in force.

Foreign Trade (Regulation) Rules, 1993

Rule 11: On the importation into, or Exportation out of, any customs ports of any goods, whether liable to duty or not, the owner of such goods shall in the Bill of Entry or the Shipping Bill or any other documents prescribed under the Customs Act, 1962 (52 of 1962), state the value, quality and description of such goods to the best of his knowledge and belief and in case of Exportation of goods, certify that the quality and specification of the goods as stated in those documents, are in accordance with the terms of the Export contract entered into with the buyer or consignee in pursuance of which the goods are being Exported and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or Shipping Bill or any other documents.

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

15. M/s. R H ENTERPRISES (IE Code BHPPA6734A) having its registered office address at C/O Raees Ahmad, Shop No-22, Siddiki Miya Ke Mazaar, Siddiki Miya Ke Colony Barwara Mazra Moradabad, Moradabad, Moradabad, Uttar Pradesh- 244001 had filed Shipping Bill No. 7939791 dated 29.02.2024 through their Customs Broker M/s. Service Bureau Logistics LLP. (License No. 11/2045). The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bill comes to Rs. 34,50,810.05 as against the declared FOB value of Rs. 55,67,830.15. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 1,44,614.13 and RoSCTL of Rs. 2,66,359.77 whereas they were eligible for Drawback of Rs. 90,168.40 and RoSCTL of Rs. 1,50,752.43 respectively. (as tabulated in Table-III above).

15.2 As can be seen from the Table-III above, based on the Market Enquiry conducted on 31.03.2024 and DYCC Reports, it appears that the goods declared by the Exporter in the Shipping Bill No. 7939791 dated 29.02.2024 have been mis-declared in terms of their description, classification and valuation. During the Market Enquiry it was found that the value of the goods filed under the said Shipping Bills 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 is thus cogent and clear that the Exporter M/s. R H ENTERPRISES (IE Code BHPPA6734A) had mis-declared the impugned goods in terms of their description, classification and valuation and attempted to defraud the Government by claiming undue higher amount of Drawback and ROSCTL 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.

15.3 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.

15.4 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, misstatement 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. 55,67,830/- whereas the re-determined FOB value after conducting the Market Survey and DYCC Reports was Rs. 34,50,810/- 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.

15.5 As the goods were attempted to be Exported by mis-declaration for which confiscation is proposed. However, the drawback & Rosctl claim in the live Shipping Bill as mentioned in Table-I is not demanded since the goods were cleared for Provisional Back To Town.

15.6 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.

15.7 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.

15.8 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.

15.9 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.

15.10 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 from Rs. 55,67,830.15 to Rs. 34,50,810.05 as per the Market Enquiry and DYCC Reports of the subject goods.

As part of the ongoing investigation, verification of the exporter M/s. R H ENTERPRISES (IE Code BHPPA6734A) was sought from the State Tax Officer, Moradabad through official correspondence. In response, a letter dated 15-1-25 (RUD-VI) was received, confirming that business entity was not found operating at the declared address, and the firm's status on the GST portal was marked as "Suspended." It appears that the Exporter is non-existent at the PPOB. Also, Summonses to the Exporter have been dispatched to Exporter's address mentioned in the IEC by this office.

However, the summonses sent via speed post returned to this office with the remark that the "Item returned due to door locked and intimation served" and as per the letter remarks that "The address of the addressee is not registered with the Postal department. Thus, returned to Sender". Also, Summonses have been sent through the e-mail address provided by the Exporter in their official correspondence with this office. However, the Exporter did not turn up for deposing their statement. The GST registration of the Exporter is suspended. Hence, the Exporter appears to be non-genuine. Also, the Exporter M/s. R H ENTERPRISES (IE Code BHPPA6734A) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value, description and classification of the impugned goods in case of live Shipping Bill. From the above facts, it is clear that the Exporter is a fly by night operator and was established only to Export inferior goods to claim higher export incentives. Therefore, 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.

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, Rosctl and other export benefits. Therefore, the Exporter also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration.

Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. since the FOB value of the said goods which were provisionally exported have been re-determined and also export incentives are redetermined, the IGST payable/the refund or ITC available to the exporter also gets re-determined. Further, the Exporter is non-existent and non-genuine. The ITC/IGST claimed is in question since there is no supply chain existing. Hence, the Exporter M/s. R H ENTERPRISES (IE Code BHPPA6734A) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

15.11 It further appears that the Exporter M/s. R H ENTERPRISES (IE Code BHPPA6734A) have rendered themselves liable to penalty in terms of section 114(iii) of the Customs Act, 1962 on account of mis-declaration in terms of description, classification and valuation of the impugned goods. 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, Rosctl and other Export benefits. Therefore, M/s. R H ENTERPRISES (IE Code BHPPA6734A) also liable for penalty in terms of Section 114 AA of Customs Act, 1962 for this intentional mis-declaration.

15.12 For the past Shipping Bills as mentioned in Table-V wherein foreign remittance have been not received by the Exporter as per ICES 1.5 and thereby in a manner which rendered the said goods liable for confiscation in terms of Provisions of Section 113(ia) & 113(ja) of the Customs Act, 1962. The Export incentive claimed by the Exporter in these Shipping Bill are also liable to be demanded from them in terms of Section 75 and 75A of the Customs Act 1962 read with Rule 18 of the drawback Rules, 2017 & Section 28AAA and Notification No. 76/2021-Cus(N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.

15.13 As above discussed, the Exporter has obtained Drawback & RoSCTL/RoDTEP by fraud, collusion, willful misstatement or suppression of facts without realizing the BRC for the Past Shipping Bills mentioned in Table-V. Hence, it appears that the M/s. R H ENTERPRISES (IE Code BHPPA6734A) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bills filed by the Exporter as mentioned at Table-V above.

15.14 The Custom Broker M/s. Service Bureau Logistics LLP. (License No. 11/2045) failed to ascertain the veracity and genuineness of the Exporter firm M/s. R H ENTERPRISES (IE Code BHPPA6734A). 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, as stated by the CB, they have merely taken copies of the IEC and GST registration from the Exporter and started filing Shipping Bills on their behalf. Though, the CB stated that they conducted verification of address of the Exporter, no evidence has been produced in support of their claim. The CB has to verify the antecedents of the Exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. In the instant case, the CB has neither presented any evidence of verifying the genuineness of the exporter. Also, jurisdictional GST vide letter dated 15.01.2025 (RUD-VI) communicated this office that no business entity was found operating at the declared address of the firm. Additionally, a verification on the GST portal revealed that the firm's status is "Suspended. Thus, it appears that exporter was only paper based firm and did present at the declared address during the time of export also. It appears that the CB is not disclosing the truth since the Exporter is non-existing and found to be non-genuine as from GST portal. The CB in their voluntary statement has submitted that they had verified the address of the Exporter, but had furnished only photographs of the place. No evidence has been put forth by the CB to corroborate their claim of actually verifying the principal place of business of the Exporter. The role of the CB in this fraudulent export of a non-existing and non-genuine firm is not ruled out. Had the CB confirmed the veracity and genuineness of the Exporter through their own independent and reliable sources, he could have easily known that the Exporter and their supply chain is dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

16. Now, M/s. R H ENTERPRISES (IE Code BHPPA6734A) having its registered office at C/O RAEES AHMAD, SHOP NO-22, SIDDIKI MIYA KE MAZAAR, SIDDIKI MIYA KE COLONY BARWARA MAZRA MORADABAD, MORADABAD, MORADABAD, UTTAR PRADESH-244001 are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist- Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i. The declared FOB value of Rs. 55,67,830.15 covered under the Shipping Bill No. 7939791 dated 29.02.2024 should not be rejected and re-determined to Rs. 34,50,810.05 under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 as detailed above.
- ii. The drawback of Rs. 1,44,614.13 and Rosctl of Rs. 2,66,359.77 claimed in the Shipping Bill No. 7939791 dated 29.02.2024 should not be rejected since the goods were cleared for Provisional Back To Town.
- iii. The said impugned Export goods covered under the Shipping Bill No. 7939791 dated 29.02.2024 having total declared FOB value of Rs. 55,67,830.15, which appear to be mis-declared in terms of description, classification and valuation, should not be confiscated under the Provisions of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- iv. Penalty should not be imposed on M/s. R H ENTERPRISES (IE Code BHPPA6734A) under Section 114(iii) and 114AA of the Customs Act, 1962.
- v. Penalty should not be imposed on M/s. R H ENTERPRISES (IE Code BHPPA6734A) under Section 114AC of the Customs Act, 1962 for fraudulent utilisation of Input Tax Credit for claiming refund which have rendered the goods liable for confiscation in the aforementioned sections of the Customs Act, 1962.
- vi. The goods pertaining to Shipping Bills mentioned in Table-V totally valued at ₹ 1,22,09,374.4/- should not be held liable for confiscation under the Provisions of Section 113(ia) and 113(ja) of the Customs Act, 1962 since the Export benefits of Drawback and Rosctl have been availed and taken by the Exporter without realising the Export proceeds i.e on account of non-receipt of remittance.
- vii. The drawback amount of ₹ 4,12,087/- claimed in Shipping Bills mentioned at Table-V above should not be recovered on account of non-receipt of remittance and should not be demanded from the Exporter along with applicable interest under Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017.
- viii. The Rosctl amount of ₹ 6,01,470/- and RoDTEP of ₹ 10,874/- claimed in Shipping Bills mentioned at Table-V above should not be recovered on account of non-receipt of remittance in terms of Notification No. 76/2021- Cus (N.T) dated 23.09.2021, 77/2021- Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.
- ix. Penalty should not be imposed on M/s. R H ENTERPRISES (IE Code BHPPA6734A) under Section 114AB of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bills mentioned in Table-V filed by the Exporter.
- x. The Bond should not be enforced and Bank Guarantee of Rs. 1,60,000 (One lakh sixty thousand ₹) at the time of Provisional Release of the goods for Back To Town, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

17. Further, M/s. Service Bureau Logistics LLP. (License No.

11/2045), FLAT NO 309, F-3, WP-45/47, MINT CHAMBERS, GPO, MINT ROAD, FORT, MUMBAI- 400001 are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, CEAC, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why Penalty should not be imposed on them under Section 114(iii) and 114AA of the Customs Act, 1962 for violation of regulation 10(n) of CBLR, 2018.

18. 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.

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

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

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

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


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

To,
Noticees,

1. M/s. R H ENTERPRISES (IE Code BHPPA6734A)
C/O Raees Ahmad, Shop No-22, Siddiki Miya Ke Mazaar,
Siddiki Miya Ke Colony Barwara Mazra Moradabad,
Moradabad, Moradabad, Uttar Pradesh- 244001.
2. M/s. Service Bureau Logistics LLP. (License No. 11/2045),
Flat No 309, F-3, Wp-45/47, Mint Chambers,
Gpo, Mint Road, Fort, Mumbai- 400001.

Copy to:

1. The Asstt. Commissioner of Customs, SIIB (X), JNCH.
2. The Additional Commissioner of Customs, CAC, NS-II JNCH for adjudication pls.
3. Supdt./CHS, JNCH for display on Notice Board.
4. Office Copy.

Annexure - I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill No. 7939791 dated 29.02.2024
RUD-II	Panchanama dated 15.03.2024.
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated on 31.03.2024
RUD-V	NOC for Provisional Release of goods for BTT dated 16.04.2024.
RUD-VI	Copy of GST verification report in respect of Exporter.
RUD-VII	Summons dated 12.11.2024, 04.12.2024, 24.12.2024 and 15.01.2025 issued to the Exporter for Recording of the Statement.
RUD-VIII	Statement of Shri Machindra Khandu Ithape, G card holder of CB M/s Service Bureau Logistics LLP was recorded on 14.05.2024

2. **M/s. Service Bureau Logistics LLP. (License No. 11/2045),**
FLAT NO 309, F-3, WP-45/47, MINT CHAMBERS,
GPO, MINT ROAD, FORT, MUMBAI- 400001.

Copy to:

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

Annexure - I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill No. 7939791 dated 29.02.2024
RUD-II	Panchanama dated 15.03.2024.
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated on 31.03.2024
RUD-V	NOC for Provisional Release of goods for BTT dated 16.04.2024.
RUD-VI	Copy of GST verification report in respect of Exporter.
RUD-VII	Summons dated 12.11.2024, 04.12.2024, 24.12.2024 and 15.01.2025 issued to the Exporter for Recording of the Statement.
RUD-VIII	Statement of Shri Machindra Khandu Ithape, G card holder of CB M/s Service Bureau Logistics LLP was recorded on 14.05.2024

**PANCHANAMA dated 15.03.2024 drawn at CFS - JWR Logistics Pvt. Ltd.,
Village- Padeghar, Panvel, Navi Mumbai - 410206**

Pancha No. 1		Pancha No. 2	
Name :	Mayur Suresh Phapale	Name :	Nilesh Baburao Phapale
Age :	24 Years	Age :	28 Years
Address :	Belapur, Ahmadnagar, MH 422602	Address :	C/O Gavthan Belapur, Ahmadnagar, MH 422602
Occupation :	Pvt Job	Occupation :	Pvt Job
ID Card :	355985981995	ID Card :	476355514348
Mobile No. :	9834350768	Mobile No. :	8380998665

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Paramveer Singh Nain, an Intelligence Officer, SIIB(X), JNCH on 15.03.2024 at 1000 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-400210 to witness the examination of goods of exporter M/s. RH Enterprises (BHPPA6734A) covered under 01 Shipping Bills No. 7939791 dtd 29.02.2024 , for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Machindra Khandu Ithape, G-card holder of M/s. Service Bureau Logistics LLP (License No. 2015DELI10768) having Kardex No. G/MUMB1/20235798. Then the officer explained to us that the exporter M/s. RH Enterprises (BHPPA6734A) having address at Shop 22, Siddikmiya ke Mazaar, Siddiki Miya ke Colony Barwara Mazra, Moradabad, UP 244001 has filed 01 Shipping Bills No. 7939791 dtd 29.02.2024 through their Customs Broker M/s. Service Bureau Logistics LLP (License No. 2015DELI10768) for export of their consignment.

We were shown copy of Hold letter No. 285/2022-23/SIIB(X) dated 07.03.2024 signed by Dy. Commissioner of Customs, SIIB(X), JNCH regarding hold of the above mentioned Shipping Bills along with their respective export invoice & packing list.

Further, the above-mentioned officer requested us to witness the examination proceedings of the goods covered under 01 Shipping Bills No. 7939791 dtd 29.02.2024 to which we both voluntarily agreed.

Thereafter, all of us proceeded to the area/location inside JWR CFS where the goods were found stuffed inside container no. MSKU8544829

P1
15/03/2024

P2
15/03/2024

15/03/24

sealed with Customs Seal No. 4408097. The seal was cut with the help of labour in our presence and subject goods were kept inside Shed C at Location B-20. A total of 145 packages were found placed at the said location. The packages were wrapped within white polypropylene bags. The packages were opened by the laborers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

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

Sr. No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoDTEP (in Rs.)	ROSCTL
1	7939791 dtd 29.02.2024	RMGs (55,67,831/-	1,44,614/-	1521/-	2,66,360/-

During 100% examination, goods covered under Shipping Bills No. 7939791 dtd 29.02.2024 were found as declared in terms of quantity and declared description as per shipping bill and checklist.

Thereafter, samples of the readymade garments were drawn randomly in duplicate from the S/B's No 7939791 dtd 29.02.2024 in our presence. Further, the said samples as drawn above were sealed in a green envelope with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having seen the drawn samples and sealing of the same in the presence of Shri Machindra Khandu Ithape, G-card holder of M/s. Service Bureau Logistics LLP (License No. 2015DELI10768) having Kardex No. G/MUMB1/20235798.

All the goods pertaining to Shipping Bills No. 7939791 dtd 29.02.2024 were re-packed in the same packages and kept back inside Shed-C at the same location inside JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping Bills No. 7939791 dtd 29.02.2024, their respective Export Invoice and Packing List and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 03 pages ended in the same place and same date i.e. 15.03.2024 at 1500 hrs. The Panchanama was carried out in our presence and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic

P₁
15/03/2024

P₂
15/03/2024

CR
15/3/24

Drawn
Panchanama
in presence of
officer and no

manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 15th day of March 2024.

Paramveer
15/3/24
(Paramveer Singh Nain)
I.O./SIIB(X), JNCH

In presence of:

[Signature]
15/3/24
(Representative of CB)

[Signature]
15/03/24
Pancha-I
(Mayur S. Phapale)

[Signature]
15/03/2024
Pancha-II
(Nilesh B. Phapale)

506/2024



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



07-03-2024

Hold No:285/2022-23-SIIB(X)**Subject: Request for taking consignment on hold-reg.**

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

1. Name of the Exporter: M/s R H ENTERPRISES (IE Code BHPPA6734A)
2. Shipping Bill No.:7939791 dtd 29.02.2024 stuffed in container No. MSKU8544829 and container at NSICT port terminal.
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.

for KAPIL
 Dy. Commissioner of Customs
 SIIB(X), JNCH, Nhava Sheva
 7/3/24

To,

The DC/PSO, for bringing back Container No. MSKU8544829 at NSICT terminal under preventive escort to JWR CFS.

Copy to:

1. The Manager, JWR CFS.
2. DC/Export Docks, JWR CFS.
3. Exporter: M/s R H ENTERPRISES (IE Code BHPPA6734A).
4. CB- M/s. Service Bureau logistics.

P1
 15/3/24

P2
 15/3/24

CB
 15/3/24



भारत सरकार

Government of India

मयूर सुरेश फापाळे

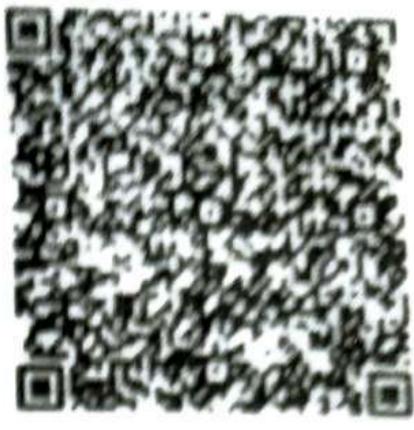
Mayur Suresh Phapale

जन्म तारीख/DOB: 02/06/2000

पुरुष/ MALE



मयूर सुरेश फापाळे



3559 8598 1995

माझे आधार, माझी ओळख



भारत सरकार

GOVERNMENT OF INDIA

निलेश बाबूराव फापळे

Nilesh Baburao Phapale

जन्म तिथि / DOB: 25/11/1996

पुरुष / MALE

Mobile No.: 8380998665

25/11/19

15/03/2024



4763 5551 4348

मेरा आधार, मेरी पहचान



FORM - G

Authority Card

Customs Pass No. GMUMB1/20236798

Shri/Ms. MACHINDRA KHANDU ITHAPE having been registered in the books of this office as Employee of **Shri/Sarvashti/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 2025-05-06 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.
Name of the Customs Broker
Type of Customs Broker
Customs Broker License No/PAN.
Designation of Pass Holder
PAN of Pass Holder
Issued at (Customs Station)
Issue Date
Valid Up to

: 2015DEL110768
: SERVICE BUREAU LOGISTICS LLP
: Limited Liability Partnership(LLP)
: ACMFS4298L
: Employee
: AFPPI2677M
: Mumbai Customs (General)
: 26. September 2023
: 06. May 2025

<https://cblms.gov.in>

Handwritten signature and date: 15/3/24

FOR SERVICE BUREAU LOGISTICS LLP

AUTH. SIGN.

Scanned with CamScanner

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

Job No.: **0001381** Date: **29/02/2024** S/B No.: **7939791** Date: **29/02/2024**

Shipping Bill for Export

Loading Port: **INNSA1** State of Origin: **UTTAR PRADESH**

Exporter's Name
 IEC No. (0) **BHPPA6734A** PAN **BIHPA6734A**
 R H ENTERPRISES
 C/O RAEES AHMAD, SHOP NO-22, SIDDIKMIYA KE MAZAAR, SIDDIKI MIYA KE
 COLONY BARWARA MAZRA MORADABAD, UTTAR PRADESH 244001
 GSTN Type: **GSN** GSTN No.: **09BHPPA6734A1ZI**

Consignee's Name
 M/s T R G (MTIUS) LTD
 1ST FLR ABA BAHEMIA BULDING,
 12 LEIVELLE L'HOMME STREET
 PORT LOUIS
 MAURITIUS

Port of Loading (INNSA1)	: Nhava Sheva Sea	No of Packages	: 145
Country of Final Dest. (MU)	: MAURITIUS	Loose Packets.	:
Port of Final Dest. (MUPLU)	: PORT LOUIS	Type of Packages	: CTN
Port of Discharge (MUPLU)	: PORT LOUIS	Net Weight (KGS)	: 5220.000
Country of Discharge (MU)	: MAURITIUS	Gross Weight (KGS)	: 5510.000
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.)	: 5567830.15	RODTEP Amount	: 1521.65
ST / Excise Regn.	:	Drawback Account No	:
Authorised Dealer Code	: 6160104	DBK Amount	: 144614.13
I.F.S. Code	: RATN0000145	F ROSCTL Amount	: 266360.00

Invoice Details Serial No	: 1	DBK Value (Rs.)	: 144614.13
Invoice Value	: 67735.16 (Rs. 5567830.15)	Currency of Invoice	: USD
FOB Value	: 67735.16 (Rs. 5567830.15)	Invoice Date	: 28/02/2024
Invoice No.	: RHE/004/2024-25	Exchange Rate	: USD 1 = Rs. 82.20
Nature of Contract	: FOB	Contract Date	:
Contract No.	:		
Third Party	:		

	Rate	Currency	Amount	Buyer's Name and Address
Insurance				SAME AS CONSIGNEE
Freight				
Discount				
Commission				
Other Deduction				
Packing Charges				

Nature of Payment	: DA
Period of Payment	: 180 Days

SL No.	RITC Code	Item Description	Rate	Per	Units	Total Value(FC) Declared PMV(INR)	FOB Value (INR) Accepted PMV (INR)	Scheme
	Quantity	Units						
	Scheme Description	Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
1	62031990 790 Drawback.and ROSCTL	BOYS 2 PCS SUIT SET MADE OF BLENDED NOS 7.98		Per 1	NOS	6304.20 721.55	518205.24 570025.76	60 YES
					LUT		0.00	GNN100
2	62034290 48 Drawback.and ROSCTL	BOYS JACKET MADE OF COTTON NOS 7.85		Per 1	NOS	376.80 709.80	30972.96 34070.26	60 YES
					LUT		0.00	GNN100
3	62034290 108 Drawback.and ROSCTL	BOYS JEANS MADE OF COTTON NOS 7.88		Per 1	NOS	851.04 712.51	68955.49 76951.04	60 YES
					LUT		0.00	GNN100
4	62034290 200 Drawback.and ROSCTL	BOYS PANT MADE OF COTTON NOS 7.85		Per 1	NOS	1570.00 709.80	129054.00 141959.40	60 YES
					LUT		0.00	GNN100
5	62034290 18 Drawback.and ROSCTL	BOYS PAYJAMA MADE OF COTTON NOS 7.65		Per 1	NOS	137.70 691.71	11318.94 12450.83	60 YES
					LUT		0.00	GNN100
6	61099090 2859	BOYS T-SHIRTS MADE OF COTTON NOS 5.5		Per 1	NOS	0 15724.50	0 1362857.00	60 YES

P. P. Ahmad
 15/03/2024

P. P.
 15/3/24

cb
 15/3/24

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

Job No.: 0001381 Date: 29/02/2024 Ship No.: 7939791 Date: 29/02/2024

Loading Port: INNSA1 State of Origin: UTTAR PRADESH

Item No.	Product Description	Material	Quantity	Unit	Rate	Total Value	Drawback	Net Value	Classification
7	64039990 320 DRAWBACK (DBK) FOOTWEAR MADE OF SYNTHETICS	PRS	1.25	Per 1	497.31	497.31	0.00	497.31	GNX100 19 YES
8	61042990 21 DRAWBACK, and ROSCTI GIRLS TOP MADE OF COTTON	NOS	7.65	Per 1	160.65	160.65	0.00	160.65	GNX100 60 YES
9	62044390 150 DRAWBACK, and ROSCTI GIRLS TROUSER MADE OF COTTON	NOS	7.75	Per 1	1162.50	1162.50	0.00	1162.50	GNX100 60 YES
10	62044390 49 DRAWBACK, and ROSCTI LADIES 2 PCS SUIT SET MADE OF POLYESTER	NOS	7.85	Per 1	384.65	384.65	0.00	384.65	GNX100 60 YES
11	62063090 118 DRAWBACK, and ROSCTI LADIES BLOUSE MADE OF COTTON	NOS	2.25	Per 1	265.50	265.50	0.00	265.50	GNX100 60 YES
12	61082990 900 DRAWBACK, and ROSCTI LADIES BRA MADE OF COTTON	NOS	2.15	Per 1	1935.00	1935.00	0.00	1935.00	GNX100 60 YES
13	62044390 64 DRAWBACK, and ROSCTI LADIES CHURIDAR MADE OF BLENDED	NOS	7.98	Per 1	510.72	510.72	0.00	510.72	GNX100 60 YES
14	62044290 170 DRAWBACK, and ROSCTI LADIES DRESS MADE OF COTTON	NOS	7.95	Per 1	1351.50	1351.50	0.00	1351.50	GNX100 60 YES
15	62141090 193 DRAWBACK, and ROSCTI LADIES DUPATTA MADE OF POLYESTER	NOS	1.15	Per 1	221.95	221.95	0.00	221.95	GNX100 60 YES
16	64029990 181 DRAWBACK (DBK) LADIES FOOTWEAR (CHAPPAL) OF SYNTHETIC	PRS	1.25	Per 1	226.25	226.25	0.00	226.25	GNX100 19 YES
17	62044390 110 DRAWBACK, and ROSCTI LADIES KAFTAN MADE OF POLYESTER	NOS	7.85	Per 1	863.50	863.50	0.00	863.50	GNX100 60 YES
18	61042990 640 DRAWBACK, and ROSCTI LADIES KURTI MADE OF POLYESTER	NOS	7.88	Per 1	5043.20	5043.20	0.00	5043.20	GNX100 60 YES
19	61152990 676 DRAWBACK, and ROSCTI LADIES LEGGINGS MADE OF COTTON	NOS	7.65	Per 1	5171.40	5171.40	0.00	5171.40	GNX100 60 YES

P1
 P. Mune
 15/03/24

P2
 0011410
 15/03/24

0011410
 15/03/24

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

Job No.: **0001381** Date: **29/02/2024** S/B No.: **7939791** Date: **29/02/2024**
 Shipping Bill for Export

Loading Port: **INNSA1** State of Origin: **UTTAR PRADESH**

#	Product Description	Quantity	Unit	Rate	Value	Value	Value	Value	Value
20	62046290 18 Drawback, and ROSCTI LADIES PANT MADE OF COTTON NOS 7.85	0	Per 1		LUT	NOS	0	0.00	GNX100
							141.30	11614.86	60
							709.80	12776.35	YES
21	62034290 14 Drawback, and ROSCTI MENS JOGGERS MADE OF COTTON NOS 7.75	0	Per 1		LUT	NOS	0	0.00	GNX100
							108.50	8918.70	60
							700.76	9810.57	YES
22	62111100 10 Drawback, and ROSCTI MENS KURTA MADE OF COTTON NOS 7.65	0	Per 1		LUT	NOS	0	0.00	GNX100
							76.50	6288.30	60
							691.71	6917.13	YES
23	62059090 194 Drawback, and ROSCTI MENS SHIRT MADE OF COTTON NOS 7.85	0	Per 1		LUT	NOS	0	0.00	GNX100
							1522.90	125182.38	60
							709.80	137700.62	YES
24	62141090 100 Drawback, and ROSCTI MENS SCARVES NOS 1.1	0	Per 1		LUT	NOS	0	0.00	GNX100
							110.00	9042.00	60
							99.46	9946.20	YES
25	61159990 1 FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE MENS SOCKS NOS 0.25	0	Per 1		LUT	NOS	0.25	0.00	GNX100
							22.60	20.55	00
								22.60	NO
26	62034290 8 Drawback, and ROSCTI MENS SHORTS MADE OF COTTON NOS 6.65	0	Per 1		LUT	NOS	0	0.00	GNX100
							53.20	4375.04	60
							601.29	4810.34	YES
27	61099090 2010 Drawback, and ROSCTI MENS T-SHIRTS MADE OF COTTON NOS 5.5	0	Per 1		LUT	NOS	0	0.00	GNX100
							11055.00	908721.00	60
							497.31	999593.10	YES
28	71179090 457 FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE MIX IMMITATION JEWELLERY NOS 0.1	0	Per 1		LUT	NOS	0	0.00	GNX100
							45.70	3756.54	00
							9.04	4132.19	NO
29	85094090 162 FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE MIXER PARTS NOS 0.1	0	Per 1		LUT	NOS	0	0.00	GNX100
							16.20	1331.64	00
							9.04	1464.80	NO
30	61083990 911 Drawback, and ROSCTI NIGHTY NOS 7.8	0	Per 1		LUT	NOS	0	0.00	GNX100
							7105.80	584096.76	60
							705.28	642506.44	YES
31	83062190 1500 FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE PICTURE FRAMES NOS 0.1	0	Per 1		LUT	NOS	0	0.00	GNX100
							150.00	12330.00	00
							9.04	13563.00	NO
32	63049239 4 FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE PILLOW COVER NOS 0.25	0	Per 1		LUT	NOS	0	0.00	GNX100
							1.00	82.20	00
							22.61	90.42	NO
33	65050090 PRAYER CAP	0			LUT		0.00	0.00	GNX100

P
 P
 15/03/24

P2
 P
 15/03/24

u
 P
 15/3/24

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

Shipping Bill for Export

Job No.: 0001381 Date: 29/02/2024 S/B No.: 7939791 Date: 29/02/2024

Loading Port: INNSA1 State of Origin: UTTAR PRADESH

Item No.	Quantity	Unit	Rate	Per 1	Value	Value	Value	Remarks
1	NOS 0.1	Per 1	NOS	0.10	8.22	NO		
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE			9.04	9.04			
34	42022290	PURSE					0.00	GNX100
	427	NOS 0.25	Per 1	NOS	106.75	8774.85	19	YES
	DRAWBACK (DBK)				22.61	9652.34		
35	39264039	RELIGIOUS GOODS					0.00	GNX100
	348	NOS 0.1	Per 1	NOS	34.80	2860.56	00	NO
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				9.04	3146.62		
36	54075430	SAREES					0.00	GNX100
	74	NOS 5.5	Per 1	NOS	407.00	33455.40	19	YES
	DRAWBACK (DBK)				501.83	37135.49		
37	58089090	SAREE FALL					0.00	GNX100
	21	NOS 0.1	Per 1	NOS	2.10	172.62	00	NO
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				9.04	189.88		
38	30012010	SELLING BAG					0.00	GNX100
	54	NOS 0.25	Per 1	NOS	13.50	1109.70	00	NO
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				22.61	1220.67		
39	97039090	STATUE					0.00	GNX100
	1430	NOS 0.1	Per 1	NOS	143.00	11754.60	00	NO
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				9.04	12930.06		
40	52042090	SWEING ACCESSORIES					0.00	GNX100
	434	NOS 0.1	Per 1	NOS	43.40	3567.48	00	NO
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				9.04	3924.23		
41	63079019	UNSTITCHED CHURIDAR					0.00	GNX100
	23	NOS 5.55	Per 1	NOS	127.65	10492.85	19	NO
	DRAWBACK (DBK)				501.83	11542.11		
42	49090010	WEDDING CARDS					0.00	GNX100
	116	NOS 0.1	Per 1	NOS	11.60	953.52	00	NO
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				9.04	1048.87		
43	63041990	BEDSHEET					0.00	GNX100
	46	NOS 1.1	Per 1	NOS	50.60	4159.32	00	NO
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				99.46	4575.25		
44	63049281	CUSSION COVER					0.00	GNX100
	218	NOS 0.55	Per 1	NOS	119.90	9855.78	00	NO
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				49.73	10841.36		
45	67021090	DECORATIVE ITEMS					0.00	GNX100
	419	NOS 0.1	Per 1	NOS	41.90	3444.18	00	NO
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				9.04	3788.60		
46	52092160	DHOTI UPARNA					0.00	GNX100
	560	NOS 3.25	Per 1	NOS	1820.00	149604.00	00	NO
	FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				293.87	164564.40		

P. P. Sharma
 15/03/24

P2 Sunil
 15/03/24

CB
20/04
 15/03/24

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

Shipping Bill for Export

Job No.: 0001381 Date: 29/02/2024 S/B No.: 7939791 Date: 29/02/2024

Loading Port: INNSA1 State of Origin: UTTAR PRADESH

#	Item No.	Description	Unit	Per 1	NOS	Value	IGST	Net Value
47	63071010	FABRICS	LUT			0.00	0.00	0.00
	904	NOS 1.1	Per 1	NOS		994.40	81739.68	994.40
		FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				99.46	89913.65	99.46
48	42022290	HANDBAG	LUT			0.00	0.00	0.00
	155	NOS 1.15	Per 1	NOS		178.25	14652.15	178.25
		FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				163.98	16117.36	163.98
49	39241090	HOUSEHOLD ITEMS	LUT			0.00	0.00	0.00
	53	NOS 0.1	Per 1	NOS		5.30	435.66	5.30
		FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				9.04	479.23	9.04
50	58042990	LACE	LUT			0.00	0.00	0.00
	20	NOS 0.1	Per 1	NOS		2.00	164.40	2.00
		FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				9.04	180.84	9.04
51	54071029	LUNGI	LUT			0.00	0.00	0.00
	60	NOS 2.55	Per 1	NOS		153.00	12576.60	153.00
		FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				230.57	13834.26	230.57
52	57023130	MAT	LUT			0.00	0.00	0.00
	200	NOS 0.1	Per 1	NOS		20.00	1644.00	20.00
		FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				9.04	1808.40	9.04
53	63049221	MENS HANDKERCHIEF	LUT			0.00	0.00	0.00
	750	NOS 0.55	Per 1	NOS		412.50	33907.50	412.50
		FREE S/BILLS INVOLVING REMITTANCE OF FOREIGN EXCHANGE				49.73	37298.25	49.73
						0	0.00	0
			LUT			0	0.00	0
							5567830.15	
							IGST Amt : 0.00	
							6124947.70	

Drawback Details

INV No	Item No	DBK Sl.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	62030102B	0.00	3.50	0.00	73.80	790.000	18137.18
1	2	62030101B	0.00	3.30	0.00	90.00	48.000	1022.11
1	3	62030101B	0.00	3.30	0.00	90.00	108.000	2308.53
1	4	62030101B	0.00	3.30	0.00	90.00	200.000	4258.78
1	5	62030101B	0.00	3.30	0.00	90.00	18.000	373.53
1	6	610901B	0.00	3.10	0.00	12.00	2859.000	34308.00
1	7	640399B	0.00	1.50	0.00	0.00	320.000	493.20
1	8	61040101B	0.00	3.10	0.00	100.90	21.000	409.37
1	9	62040101B	0.00	3.10	0.00	100.90	150.000	2962.28
1	10	62040103B	0.00	3.90	0.00	124.00	49.000	1233.11
1	11	620601B	0.00	2.90	0.00	32.60	118.000	632.90
1	12	61080101B	0.00	2.20	0.00	16.00	900.000	3499.25
1	13	62040102B	0.00	3.50	0.00	65.90	64.000	1469.34
1	14	62040101B	0.00	3.10	0.00	100.90	170.000	3443.89
1	15	62140103B	0.00	2.60	0.00	12.00	193.000	474.35
1	16	640299B	0.00	1.50	0.00	0.00	181.000	278.97
1	17	62040103B	0.00	3.90	0.00	124.00	110.000	2768.21
1	18	61040103B	0.00	3.90	0.00	124.00	640.000	16167.49
1	19	61150101B	0.00	2.90	0.00	12.10	676.000	8179.60
1	20	62040101B	0.00	3.10	0.00	100.90	18.000	360.06
1	21	62030101B	0.00	3.30	0.00	90.00	14.000	294.32
1	22	62110101B	0.00	2.90	0.00	23.30	10.000	182.36
1	23	620501B	0.00	2.40	0.00	26.30	194.000	3004.38
1	24	62140101B	0.00	2.10	0.00	12.00	100.000	189.88

P. P. Sharma
 15/03/24

P2 BUN/18
 15/03/24

CD
[Signature]
 15/03/24

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

Shipping Bill for Export

Job No.: **0001381** Date: **29/02/2024** S/B No.: **7939791** Date: **29/02/2024**

Loading Port: **INNSA1** State of Origin: **UTTAR PRADESH**

INV No	Item No	DBK SI.No	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	26	62030101B	0.00	3.30	0.00	90.00	8.000	144.31
1	27	610901B	0.00	3.10	0.00	12.00	2010.000	24120.00
1	30	61080101B	0.00	2.20	0.00	16.00	911.000	12850.13
1	34	42020199B	0.00	1.50	0.00	0.00	427.000	131.52
1	36	540706B	0.00	1.80	0.00	0.00	26.000	602.20
1	41	63070101B	0.00	3.00	0.00	68.90	5.000	314.78
Drawback Amount(INR)								144614.13

ROSC TL Details

INV No	Item No	ROSC TL SI.No.	State Levy	State Duty	Central Tax	Central Levy	ROSC TL Quantity	State Levy	Central Levy	ROSC TL Amount(Rs)
1	1	62030102B	3.13	64.20	2.28	46.80	790.000	16219.82	11815.08	28034.90
1	2	62030101B	3.60	105.70	2.45	71.90	48.000	1115.03	758.84	1873.87
1	3	62030101B	3.60	105.70	2.45	71.90	108.000	2518.40	1713.91	4232.31
1	4	62030101B	3.60	105.70	2.45	71.90	200.000	4645.94	3161.82	7807.76
1	5	62030101B	3.60	105.70	2.45	71.90	18.000	407.48	277.31	584.79
1	6	610901B	2.90	13.80	2.00	0.00	2859.000	37484.06	25851.08	63335.14
1	7	640399B	0.00	0.00	0.00	0.00	320.000	0.00	0.00	0.00
1	8	61040101B	2.90	85.10	2.00	0.00	21.000	382.96	264.11	647.07
1	9	62040101B	2.90	85.10	2.00	0.00	150.000	2771.17	1911.15	4682.32
1	10	62040102B	2.65	54.60	2.10	43.30	49.000	837.88	663.98	1501.86
1	11	620601B	2.90	24.40	2.00	0.00	118.000	632.90	436.48	1069.38
1	12	61080101B	3.60	21.10	2.48	14.30	900.000	5726.05	3944.61	9670.66
1	13	62040102B	2.78	57.00	2.05	42.10	64.000	1167.08	860.61	2027.69
1	14	62040101B	2.90	85.10	2.00	0.00	170.000	3221.71	2221.87	5443.58
1	15	62140103B	2.65	10.80	2.10	8.60	193.000	483.47	383.13	866.60
1	16	640299B	0.00	0.00	0.00	0.00	181.000	0.00	0.00	0.00
1	17	62040103B	2.65	54.60	2.10	43.30	110.000	1880.96	1490.57	3371.53
1	18	61040103B	2.65	54.60	2.10	43.30	640.000	10985.60	8705.57	19691.17
1	19	61150101B	3.60	22.00	2.45	14.90	676.000	14872.00	10072.40	24944.40
1	20	62040101B	2.90	85.10	2.00	0.00	18.000	336.83	232.30	569.13
1	21	62030101B	3.60	105.70	2.45	71.90	14.000	321.07	218.51	539.58
1	22	62110101B	2.90	24.40	2.00	0.00	10.000	182.36	125.77	308.13
1	23	620501B	3.60	37.40	2.45	25.50	194.000	4506.57	3066.97	7573.54
1	24	62140101B	2.90	12.90	2.00	0.00	100.000	262.22	180.84	443.06
1	26	62030101B	3.60	105.70	2.45	71.90	8.000	157.43	107.14	264.57
1	27	610901B	2.90	13.80	2.00	0.00	2010.000	26352.91	18174.42	44527.33
1	30	61080101B	3.60	21.10	2.48	14.30	911.000	19222.10	13027.30	32249.40
1	34	42020199B	0.00	0.00	0.00	0.00	427.000	0.00	0.00	0.00
1	36	540706B	0.00	0.00	0.00	0.00	26.000	0.00	0.00	0.00
1	36	540706B	0.00	0.00	0.00	0.00	5.000	0.00	0.00	0.00
1	41	63070101B	0.00	0.00	0.00	0.00				
ROSC TL Amount(INR)								156694.00	109665.77	266359.77

Packages Details

Packages From	Packages To	Kind Package
01	40	CTN
01	09	CTN
01	11	CTN
01	43	CTN
01	16	CTN
01	27	CTN

Single Windows Type of Information

Inv/Item	SQC & Qty W/H No	ROD Type	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SVC
1/1	790 NOS	NILL		0.00	0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI	
1/2	48 NOS	NILL		0.00	0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI	
1/3	108 NOS	NILL		0.00	0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI	
1/4	200 NOS	NILL		0.00	0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI	
1/5	18 NOS	NILL		0.00	0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI	
1/6	2859 NOS	NILL		0.00	0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI	
1/7	320 PRS	YES	427.44	0.00	0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI	
1/8	21 NOS	NILL		0.00	0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI	
1/9	150 NOS	NILL		0.00	0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI	
1/10	49 NOS	NILL		0.00	0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI	
1/11	118 NOS	NILL		0.00	0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI	
1/12	900 NOS	NILL		0.00	0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI	

P1
[Signature]
 15/03/2024

P2
[Signature]
 15/03/2024

[Signature]
 15/3/24

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

Shipping Bill for Export

Job No.: **0001381** Date: **29/02/2024** S/B No.: **7939791** Date: **29/02/2024** Loading Port: **INNSA1** State of Origin: **UTTAR PRADESH**

Item No.	Quantity	Description	Weight	Value	Port	State	NCPTI
1/13	64 NOS	NILL		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/14	170 NOS	NILL		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/15	193 NOS	NILL		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/16	181 PRS	YES 1%	185.98	0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/17	110 NOS	NILL		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/18	640 NOS	NILL		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/19	676 NOS	NILL		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/20	18 NOS	NILL		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/21	14 NOS	NILL		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/22	10 NOS	NILL		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/23	194 NOS	NILL		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/24	100 NOS	NILL		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/25	1 PRS	NILL		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/26	8 NOS	NILL		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/27	2010 NOS	NILL		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/28	65 KGS	RODTEPN		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/29	162 NOS	RODTEPN		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/30	911 NOS	NILL		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/31	375 KGS	RODTEPN		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/32	4 NOS	NILL		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/33	0.25 KGS	RODTEPN		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/34	427 NOS	YES 1.2%	105.30	0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/35	25 KGS	RODTEPN		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/36	599.62 SQM	YES 2.4% AND 2/SQM	802.93	0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/37	5 KGS	RODTEPN		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/38	5 KGS	RODTEPN		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/39	1430 NOS	RODTEPN		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/40	55 KGS	RODTEPN		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/41	5 KGS	NILL		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/42	116 NOS	RODTEPN		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/43	46 NOS	NILL		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/44	218 NOS	NILL		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/45	110 KGS	RODTEPN		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/46	2887.59 SQM	RODTEPN		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/47	135.6 KGS	NILL		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/48	155 NOS	RODTEPN		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/49	5 KGS	RODTEPN		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/50	5 KGS	RODTEPN		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/51	220.1 SQM	RODTEPN		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/52	441.1 SQM	RODTEPN		0.00	171 MORADABAD	09 UTTAR PRADESH	NCPTI
1/53	750 NOS	NILL	1521.65	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
M/s T R G (MTIUS) LTD R H ENTERPRISES		2024022900062591	RHE/004/2024-25	271000 Packing list IST FLR ABA BAHEMIA BULDING, 12 LEIVELLE L'HOMME STREET PORT LOUIS CO RAEES AHMAD, SHOP NO-22, SIDDIK MIYA KE MAZAAR, SIDDIKI MIYA KE COLONY BARWARA MAZRA MORADABAD, UTTAR PRADESH	Mauritius	29/02/2024	
M/s T R G (MTIUS) LTD R H ENTERPRISES		2024022900062590	RHE/004/2024-25	380000 Commercial Invoice IST FLR ABA BAHEMIA BULDING, 12 LEIVELLE L'HOMME STREET PORT LOUIS CO RAEES AHMAD, SHOP NO-22, SIDDIK MIYA KE MAZAAR, SIDDIKI MIYA KE COLONY BARWARA MAZRA MORADABAD, UTTAR PRADESH	Mauritius	29/02/2024	

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2,1/3,1/4,1/5,1/6	DEC-RS001	I/We R H ENTERPRISES holder of IEC No BHPPA6734A, 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

P. Sharma
 15/03/2024

P2
 15/03/2024

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

Invoice No.	Date	S/B No.	Date	Loading Port	State of Origin
0001381	29/02/2024	7939791	29/02/2024	INNSA1	UTTAR PRADESH
1/7	DEC-RD001	I/We, in regard to my/our claim under RoDTEP 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 RoDTEP 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 RoDTEP. 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.			
1/8,1/9,1/10,1/11,1/12,1/13,1/14,1/15	DEC-RS001	I/We R H ENTERPRISES holder of IEC No BHPPA6734A, 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.			
1/16	DEC-RD001	I/We, in regard to my/our claim under RoDTEP 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 RoDTEP 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 RoDTEP. 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.			
1/17,1/18,1/19,1/20,1/21,1/22,1/23,1/24,1/26,1/27,1/30	DEC-RS001	I/We R H ENTERPRISES holder of IEC No BHPPA6734A, 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.			
1/34,1/36	DEC-RD001	I/We, in regard to my/our claim under RoDTEP 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 RoDTEP 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 RoDTEP. 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 are 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

P,
 H Munn
 15/03/2024

Pe
 15/03/2024

CB
 15/03/24

DETAILED PACKING LIST ANNEXURE TO RHE/004/2024-25			
C/NOS	ITEMS	QTY	MARKA
1	MIXER PARTS	6	W W
2	MIXER PARTS	6	W W
3	MIXER PARTS	46	W W
4	PURSE	215	W W
5	PURSE	212	W W
6	LADIES KURTI MADE OF POLYESTER	155	W W
7	FOOTWEAR MADE OF SYNTHETIC	114	W W
8	SAREE	42	W W
	LADIES CHURIDAR MADE OF BLENDED	1	W W
	LADIES FOOTWEAR (CHAPPAL) OF SYNTHETIC	46	W W
	WEDDING CARD	116	W W
9	LADIES DUPATTA MADE OF POLYESTER	173	W W
10	MENS SHIRT MADE OF COTTON	194	W W
11	LADIES KURTI MADE OF POLYESTER	129	W W
	LADIES CHURIDAR MADE OF BLENDED	25	W W
12	MENS SHORT MADE OF COTTON	8	W W
	LADIES PANT MADE OF COTTON	18	W W
	BOYS PAYJAMA MADE OF COTTON	18	W W
	GIRL TOP MADE OF COTTON	21	W W
	LADIES DRESS MADE OF COTTON	2	W W
13	LADIES 2 PCS SUIT SET MADE OF POLYESTER	36	W W
	LADIES CHURIDAR MADE OF BLENDED	27	W W
	LADIES KURTI MADE OF POLYESTER	60	W W
	PRAYER CAP	1	W W
	HOUSEHOLD ITEMS	1	W W
14	LADIES LEGGINGS MADE OF COTTON	209	W W
15	LADIES LEGGINGS MADE OF COTTON	261	W W
16	LADIES LEGGINGS MADE OF COTTON	115	W W
	LADIES DRESS MADE OF COTTON	36	W W
17	LADIES DRESS MADE OF COTTON	67	W W
	LADIES 2 PCS SUIT SET MADE OF POLYESTER	12	W W
	LADIES KAFTAN MADE OF POLYESTER	19	W W
	LADIES BLOUSE MADE OF COTTON	46	W W
18	HAND BAG	20	W W
	BOYS JEANS MADE OF COTTON	53	W W
	BOYS JACKET MADE OF COTTON	48	W W
19	BOYS JEANS MADE OF COTTON	55	W W
	LADIES LEGGINGS MADE OF COTTON	15	W W
	LADIES KURTI MADE OF POLYESTER	58	W W
20	BEDSHEET	16	W W
	LADIES BLOUSE MADE OF COTTON	72	W W
	LADIES DRESS MADE OF COTTON	43	W W
21	HAND BAG	66	W W
22	LADIES DUPATTA MADE OF POLYESTER	20	W W
	MENS JOGGERS MADE OF COTTON	14	W W
	LADIES CHURIDAR MADE OF BLENDED	11	W W
	UNSTICED CHURIDAR	6	W W
	MENS SHOKS	1	W W
	LADIES KURTI MADE OF POLYESTER	11	W W
	PILLO COVER	4	W W
	MENS KURTA MADE OF COTTON	10	W W
	MENS T-SHIRT MADE OF COTTON	7	W W

P. Ahmad
15/03/2024

P2
Santia
15/03/2024

CB
15/03/24

	FOOTWEAR MADE OF SYNTHETIC	4	W W
	HAND BAG	4	W W
	LADIES 2 PCS SUIT SET MADE OF POLYESTER	1	W W
23	MENS T-SHIRT MADE OF COTTON	380	W W
24	MENS T-SHIRT MADE OF COTTON	385	W W
25	CAUSION COVER	108	W W
26	CAUSION COVER	110	W W
27	SAREE	32	W W
28	HOUSEHOLD ITEMS	2	W W
29	NIGHTY	220	W W
30	NIGHTY	246	W W
31	NIGHTY	215	W W
32	NIGHTY	230	W W
33	SELLING BAG	54	W W
	HAND BAG	64	W W
34	FOOTWEAR MADE OF SYNTHETIC	138	W W
35	LADIES FOOTWEAR (CHAPPAL) OF SYNTHETIC	49	W W
	HAND BAG	1	W W
	FOOTWEAR MADE OF SYNTHETIC	4	W W
	LADIES KAFTAN MADE OF POLYESTER	2	W W
	LADIES KURTI MADE OF POLYESTER	4	W W
	LADIES DRESS MADE OF COTTON	22	W W
	LADIES KAFTAN MADE OF POLYESTER	15	W W
36	LADIES LEGGINGS MADE OF COTTON	76	W W
	LADIES KAFTAN MADE OF POLYESTER	74	W W
	UNSTICED CHURIDAR	2	W W
37	LADIES KURTI MADE OF POLYESTER	180	W W
38	BEDSHEET	30	W W
	LADIES KURTI MADE OF POLYESTER	43	W W
39	UNSTICED CHURIDAR	15	W W
	MIXER PARTS	100	W W
	MIXER PARTS	4	W W
40	FOOTWEAR MADE OF SYNTHETIC	60	W W
	LADIES FOOTWEAR (CHAPPAL) OF SYNTHETIC	86	W W
1	MENS HANDKERCHIF	150	MOU
2	MENS HANDKERCHIF	400	MOU
3	MENS HANDKERCHIF	200	MOU
4	MENS T-SHIRT MADE OF COTTON	78	MOU
	MENS T-SHIRT MADE OF COTTON	190	MOU
5	MENS T-SHIRT MADE OF COTTON	10	MOU
	MENS T-SHIRT MADE OF COTTON	380	MOU
6	BOYS T-SHIRTS MADE OF COTTON	313	MOU
7	BOYS T-SHIRTS MADE OF COTTON	120	MOU
	BOYS T-SHIRTS MADE OF COTTON	287	MOU
8	BOYS T-SHIRTS MADE OF COTTON	66	MOU
	BOYS T-SHIRTS MADE OF COTTON	153	MOU
	BOYS PANT MADE OF COTTON	200	MOU
9	GIRLS FROCK MADE OF COTTON	150	MOU
1	MIX IMM'TATION JEWELLERY	14	N Z
2	LADIES BRA MADE OF COTTON	800	N Z
	SWEING ACCESSOSRIES	100	N Z
3	LADIES BRA MADE OF COTTON	100	N Z
	FABRIC	14	N Z
5	HOUSEHOLD ITEMS	31	N Z
6	SWEING ACCESSOSRIES	100	N Z

P₁
15/03/24

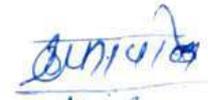
P₂
15/03/24

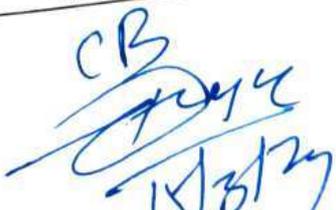
CB
15/03/24

7	SWEING ACCESSOSRIES	11	N Z
	SWEING ACCESSOSRIES	68	N Z
	SWEING ACCESSOSRIES	100	N Z
	SWEING ACCESSOSRIES	3	N Z
8	SWEING ACCESSOSRIES	3	N Z
9	FABRIC	29	N Z
10	FABRIC	700	N Z
11	SAREE FALL	190	N Z
	LACE	21	N Z
	MIX IMMITATION JEWELLERY	20	N Z
	HOUSEHOLD ITEMS	288	N Z
	SWEING ACCESSOSRIES	1	N Z
	SWEING ACCESSOSRIES	20	N Z
1	STATUE	48	VAI
2	STATUE	48	VAI
3	STATUE	48	VAI
4	STATUE	48	VAI
5	STATUE	48	VAI
6	STATUE	48	VAI
7	STATUE	50	VAI
	STATUE	105	VAI
	STATUE	30	VAI
8	STATUE	6	VAI
	STATUE	20	VAI
9	STATUE	28	VAI
	STATUE	6	VAI
	STATUE	22	VAI
10	MIX IMMITATION JEWELLERY	25	VAI
	MIX IMMITATION JEWELLERY	18	VAI
	HOUSEHOLD ITEMS	43	VAI
11	STATUE	27	VAI
12	STATUE	55	VAI
13	STATUE	76	VAI
14	STATUE	160	VAI
15	DHOTI UPARNA	60	VAI
	LUNGI	40	VAI
	DHOTI UPARNA	150	VAI
16	DHOTI UPARNA	110	VAI
17	DHOTI UPARNA	108	VAI
18	RELIGIOUS ITEMS	108	VAI
	MIX IMMITATION JEWELLERY	27	VAI
	DIYA JYOTI	300	VAI
19	PICTURE FRAMES	300	VAI
20	PICTURE FRAMES	300	VAI
21	PICTURE FRAMES	300	VAI
22	PICTURE FRAMES	300	VAI
23	PICTURE FRAMES	86	VAI
24	RELIGIOUS ITEMS	88	VAI
25	RELIGIOUS ITEMS	35	VAI
26	STATUE	40	VAI
27	STATUE	10	VAI
	STATUE	20	VAI
28	STATUE	30	VAI
	RELIGIOUS ITEMS	49	VAI
29	STATUE	169	VAI
30	STATUE		

P1

 15/03/24

P2 
 15/03/24

CB

 15/03/24

31	STATUE		
32	STATUE	197	
33	DHOTI UPARNA	176	VAI
	RELIGIOUS ITEMS	50	VAI
	MENS SCARVES	36	VAI
34	DHOTI UPARNA	60	VAI
	MENS SCARVES	50	VAI
35	MAT	40	VAI
36	MAT	25	VAI
37	MAT	25	VAI
38	MAT	30	VAI
39	MAT	30	VAI
40	MAT	30	VAI
41	MAT	30	VAI
42	DECORATIV ITEMS	30	VAI
43	DECORATIV ITEMS	250	VAI
	DECORATIV ITEMS	50	VAI
	DECORATIV ITEMS	19	VAI
	DECORATIV ITEMS	100	VAI
1	DIVA BATTI	42	AVK
2	DIVA BATTI	42	AVK
3	DIVA BATTI	42	AVK
4	DIVA BATTI	42	AVK
5	DIVA BATTI	42	AVK
6	DIVA BATTI	42	AVK
7	DIVA BATTI	42	AVK
8	DIVA BATTI	19	AVK
9	DIVA BATTI	19	AVK
10	DIVA BATTI	19	AVK
11	DIVA BATTI	19	AVK
12	DIVA BATTI	19	AVK
13	DIVA BATTI	19	AVK
14	DIVA BATTI	19	AVK
15	DIVA BATTI	19	AVK
16	DIVA BATTI	15	AVK
1	BOYS 2 PCS SUIT SET MADE OF BLENDED	120	GAR
2	BOYS 2 PCS SUIT SET MADE OF BLENDED	120	GAR
3	BOYS 2 PCS SUIT SET MADE OF BLENDED	150	GAR
4	BOYS 2 PCS SUIT SET MADE OF BLENDED	100	GAR
5	BOYS T-SHIRTS MADE OF COTTON	120	GAR
6	BOYS T-SHIRTS MADE OF COTTON	120	GAR
7	BOYS T-SHIRTS MADE OF COTTON	120	GAR
8	MENS T-SHIRT MADE OF COTTON	80	GAR
9	MENS T-SHIRT MADE OF COTTON	100	GAR
10	MENS T-SHIRT MADE OF COTTON	100	GAR
11	MENS T-SHIRT MADE OF COTTON	100	GAR
12	MENS T-SHIRT MADE OF COTTON	100	GAR
13	MENS T-SHIRT MADE OF COTTON	100	GAR
14	BOYS T-SHIRTS MADE OF COTTON	200	GAR
15	BOYS T-SHIRTS MADE OF COTTON	120	GAR
16	BOYS T-SHIRTS MADE OF COTTON	120	GAR
17	BOYS T-SHIRTS MADE OF COTTON	120	GAR
18	BOYS T-SHIRTS MADE OF COTTON	120	GAR
19	BOYS T-SHIRTS MADE OF COTTON	100	GAR
20	BOYS T-SHIRTS MADE OF COTTON	120	GAR
21	BOYS T-SHIRTS MADE OF COTTON	120	GAR

P.1
 15/03/24

P2
 15/03/24

P3
 15/03/24

22	BOYS T-SHIRTS MADE OF COTTON	150	GAR
23	BOYS T-SHIRTS MADE OF COTTON	120	GAR
24	BOYS T-SHIRTS MADE OF COTTON	120	GAR
25	BOYS T-SHIRTS MADE OF COTTON	150	GAR
26	BOYS 2 PCS SUIT SET MADE OF BLENDED	150	GAR
27	BOYS 2 PCS SUIT SET MADE OF BLENDED	150	GAR
145		0	
GR WT	5510		
NT WT	5220		
PKGS	145		
			FOR: R H ENTERPRISES
			<i>Rohit</i>
			AUTHORISED SIGNATOERY

P.
[Signature]
 15/03/24.

92
[Signature]
 15/03/24

15
[Signature]
 15/3/24

प्रेषक,

उपायुक्त (प्रशासन) राज्य कर
मुरादाबाद।

सेवा में,

उप आयुक्त राज्य कर
खण्ड-1, मुरादाबाद।

पत्रांक//

//पी.ए.-2//2024-25/उपा0(प्र0)रा0क0,मुरादा0 दिनांक- 20/12/24

महोदया,

कृपया इस कार्यालय के पत्र संख्या-1440 दिनांक 19.11.2024 का सन्दर्भ ग्रहण करने का कष्ट करें, जिसके द्वारा कार्यालय आयुक्त सीमा शुल्क (विशेष जांच एवं खुफिया शाखा-X) जवाहरलाल नेहरू, कस्टम हाउस, न्हावा शेवा जिला रायगढ़, महाराष्ट्र के पत्र संख्या- Cus//SIIB/MISC/1285/2024-SIIB(E) JNCH दिनांक 10.11.2024 (मूलरूप में संलग्न) का सन्दर्भ ग्रहण करने का कष्ट करें, जिसके द्वारा आपके क्षेत्राधिकार में पंजीकृत फर्म सर्वश्री GSTIN/UIN : 09BHPPA6734A1ZI M/S R H ENTERPRISES C/O RAEES AHMAD, SHOP NO-22, SIDDIKI MIYA KE MAZAAR, SIDDIKI MIYA KE COLONY, Barwara Mazra, Moradabad, Uttar Pradesh, 244001 के संबंध में सूचना संबंधित कार्यालय को प्रेषित करने का अनुरोध किया गया है।

उक्त संबंध में अवगत कराना है कि उपरोक्त कार्यालय के द्वारा उक्त फर्म की वास्तविक सत्यापन की जांच हेतु पुनः पत्र संख्या-CUS/1285/2024-SIIB(E) JNCH दिनांक 05.12.2024 से जांच आख्या प्रेषित करने का अनुरोध किया गया है।

उक्त के अनुपालन में आपसे पुनः अनुरोध है कि उपरोक्त फर्म की वास्तविक सत्यापन की सूचना ससमय संबंधित कार्यालय का प्रेषित करने का कष्ट करें। साथ ही कृत कार्यवाही से अधोहस्ताक्षरी को भी अवगत कराने का कष्ट करें।

संलग्नक:-उपरोक्तपरि।

भवदीय,

(आर0एन0 त्रिपाठी)

उपायुक्त (प्रशासन)राज्य कर,
मुरादाबाद।

पृ0प0सं0//

1621(ii)
// व दिनांक उक्त।

प्रतिलिपि:-1-संयुक्त आयुक्त (कार्यपालक) राज्य कर, संभाग-ए, मुरादाबाद की सेवा में सादर सूचनार्थ प्रेषित।

2-कार्यालय आयुक्त, सीमा शुल्क, एनएस-II, विशेष जांच और खुफिया शाखा(एक्स), जवाहर लाल नेहरू कस्टम हाउस नवा सेवा, जिला रायगढ़ महाराष्ट्र 400707 को उनके पत्र संख्या- CUS/1285/2024-SIIB(E) JNCH दिनांक 05.12.2024 के क्रम में इस अनुरोध के साथ प्रेषित की संबंधित कार्यालय से सम्पर्क स्थापित करने का कष्ट करें।

उपायुक्त (प्रशासन)राज्य कर,
मुरादाबाद।

प्रेषक,

उपायुक्त (प्रशासन) राज्य कर
मुरादाबाद।

सेवा में,

उप आयुक्त राज्य कर
खण्ड-1, मुरादाबाद।

पत्रांक//

//पी.ए.-2//2024-25/उपा0(प्र0)रा0क0,मुरादा0 दिनांक- 20/12/24

महोदया,

कृपया इस कार्यालय के पत्र संख्या-1441 दिनांक 19.11.2024 का सन्दर्भ ग्रहण करने का कष्ट करें, जिसके द्वारा कार्यालय आयुक्त सीमा शुल्क (विशेष जांच एवं खुफिया शाखा-X) जवाहरलाल नेहरू, कस्टम हाउस, न्हावा शेवा जिला रायगढ़, महाराष्ट्र के पत्र संख्या- Cus//SIIB/MISC/135/2024-SIIB(E) JNCH दिनांक 10.11.2024 (मूलरूप में संलग्न) का सन्दर्भ ग्रहण करने का कष्ट करें, जिसके द्वारा आपके क्षेत्राधिकार में पंजीकृत फर्म सर्वश्री GSTIN/UIN : 09APBPN7746Q1Z0 M/S NS EXPORT, NEAR SIDDIKIYA COLONY, JAMA MASJID ROAD, Fatima Masjid, Barwara Mazra, Moradabad, Uttar Pradesh, 244001 के संबंध में सूचना संबंधित कार्यालय को प्रेषित करने का अनुरोध किया गया है।

उक्त संबंध में अवगत कराना है कि उपरोक्त कार्यालय के द्वारा उक्त फर्म की वास्तविक सत्यापन की जांच हेतु पुनः पत्र संख्या-CUS/SIIB/MISC/135/2024-SIIB(E) JNCH दिनांक 05.12.2024 से जांच आख्या प्रेषित करने का अनुरोध किया गया है।

उक्त के अनुपालन में आपसे पुनः अनुरोध है कि उपरोक्त फर्म की वास्तविक सत्यापन की सूचना ससमय संबंधित कार्यालय का प्रेषित करने का कष्ट करें। साथ ही कृत कार्यवाही से अधोहस्ताक्षरी को भी अवगत कराने का कष्ट करें।

संलग्नक:-उपरोक्तपरि।

भवदीय,

(आर0एन0 त्रिपाठी)

उपायुक्त (प्रशासन)राज्य कर,
मुरादाबाद।

पृ0प0सं0//

1622 (ii) // व दिनांक उक्त।

प्रतिलिपि:-1-संयुक्त आयुक्त (कार्यपालक) राज्य कर, संभाग-ए, मुरादाबाद की सेवा में सादर सूचनार्थ प्रेषित।

2-कार्यालय आयुक्त, सीमा शुल्क, एनएस-II, विशेष जांच और खुफिया शाखा(एक्स), जवाहर लाल नेहरू कस्टम हाउस नवा सेवा, जिला रायगढ़ महाराष्ट्र 400707 को उनके पत्र संख्या- CUS/SIIB/MISC/135/2024-SIIB(E) JNCH दिनांक 05.12.2024 के क्रम में इस अनुरोध के साथ प्रेषित की संबंधित कार्यालय से सम्पर्क स्थापित करने का कष्ट करें।

उपायुक्त (प्रशासन)राज्य कर,
मुरादाबाद।

प्रेषक,

उपायुक्त (प्रशासन) राज्य कर
मुरादाबाद।

सेवा में,

उप आयुक्त राज्य कर
खण्ड-1, मुरादाबाद।

पत्रांक//

//पी.ए.-2//2024-25/उपा0(प्र0)रा0क0,मुरादा0 दिनांक- 20/12/24

महोदया,

कृपया कार्यालय आयुक्त सीमा शुल्क (विशेष जांच एवं खुफिया शाखा-X) जवाहरलाल नेहरू, कस्टम हाउस, न्हावा शेवा जिला रायगढ़, महाराष्ट्र के पत्र संख्या- SG/IV-185/2023-24//SIIB(X) JNCH दिनांक 05.12.2024 (मूलरूप में संलग्न) का सन्दर्भ ग्रहण करने का कष्ट करें, जिसके द्वारा आपके क्षेत्राधिकार में पंजीकृत फर्म सर्वश्री GSTIN/UIN : 09BATPR3613L1Z0 ^{Registered Trademark} B-33, Ekta Vihar Dachin, EWS Bhukhan A-15, Ziyarat Ke Samne, Ekta Vihar, Moradabad, Moradabad, Uttar Pradesh, 244001 के संबंध में सूचना संबंधित कार्यालय को प्रेषित करने का अनुरोध किया गया है।

उक्त के अनुपालन में आपसे अनुरोध है कि उपरोक्त फर्म की वास्तविक सत्यापन की सूचना ससमय संबंधित कार्यालय का प्रेषित करने का कष्ट करें। साथ ही कृत कार्यवाही से अधोहस्ताक्षरी को भी अवगत कराने का कष्ट करें।

संलग्नक:-उपरोक्तपरि।

भवदीय,

(आर0एन0 त्रिपाठी)

उपायुक्त (प्रशासन)राज्य कर,
मुरादाबाद।

पू0प0सं0//

1623(11) // व दिनांक उक्त।

प्रतिलिपि:-1-संयुक्त आयुक्त (कार्यपालक) राज्य कर, संभाग-ए, मुरादाबाद की सेवा में सादर सूचनार्थ प्रेषित।

2-कार्यालय आयुक्त, सीमा शुल्क, एनएस-II, विशेष जांच और खुफिया शाखा(एक्स), जवाहर लाल नेहरू कस्टम हाउस नवा सेवा, जिला रायगढ़ महाराष्ट्र 400707 को उनके पत्र संख्या- SG/IV-185/2023-24//SIIB(X) JNCH दिनांक 05.12.2024 के क्रम में इस अनुरोध के साथ प्रेषित की संबंधित कार्यालय से सम्पर्क स्थापित करने का कष्ट करें।

उपायुक्त (प्रशासन)राज्य कर,
मुरादाबाद।



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



CUS/1285/2024-SIIB(E)

Date: .04.2024

To,

The Chemical Examiner, Gr. I
Incharge, Customs Laboratory, JNCH
Nhava Sheva,
Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 7939791 dtd 29.02.2024 by M/s. R H Enterprises– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 7939791 dtd 29.02.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	7939791 dtd 29.02.2024	Ladies leggings made of cotton	1

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

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

Thanking you.

Yours sincerely,

(Kapil)
Appraiser of Customs
SIIB(X), JNCH

Encl: as above.

Lab No. 257/SIB (X) dt. 01/04/24

S/B No.:7939791 dt. 29.02.2024

Report: The sample as received is in the form of a readymade textile garment (Lower Wear) made of knitted fabric having elastomeric strip at waist & metallic zips at cuff position.

Total wt. - 182 g

Fabric wt. - 156 g

Elastomeric strip & Metallic Zips wt. - balance.

The fabric is composed of blended spun yarns of polyester and cotton together with elastomeric yarns.

Base fabric composition:

Polyester content = 48.40 %

Cotton content = 47.88 %

Elastomeric yarns content = balance

Sealed remnant returned.

Basant Kumar
24/4/24
BASANT KUMAR
Chemical Assistant

M. Maity
26.04.2024
Dr. MPTUNJAY MAITY
CHEMICAL EXAMINER GR II
J.N.C.H. Laboratory, Nhava Sheva



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



CUS/1285/2024-SIIB(E)

Date: .04.2024

To,

The Chemical Examiner, Gr. I
Incharge, Customs Laboratory, JNCH
Nhava Sheva,
Tal: Uran, Dist: Raigad.

[Handwritten signatures and dates: 08.04.24 and 02.04.2024]

Sub: Testing of sample pertaining to Shipping Bill No. 7939791 dtd 29.02.2024 by M/s. R H Enterprises– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 7939791 dtd 29.02.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	7939791 dtd 29.02.2024	Mens T-Shirts of Cotton	1

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

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

Thanking you.

Yours sincerely,

(Kapil)
Appraiser of Customs
SIIB(X), JNCH

Encl: as above.

Lab No. 262 /SIB CX) dt. 01/04/24

LAB NO. 67 SIB. AB DATE 14/2024

S/B NO. 7939/91 S/B DATE 29/02/2024

REPORT:

The sample as received is in the form of knitted readymade garment i.e. half sleeve T-shirt printed with "O R N L. D. N.M/INS CORE'2 S' design on the front side. It is made up of dyed knitted fabric with yarn dyed knitted collar and yarn dyed knitted fabric at the end of the sleeves with plastic buttons on front side and dyed woven fabric stitched on the inner side. Dyed knitted base fabric and dyed woven fabric is wholly composed of cotton yarns; and yarn dyed knitted collar and yarn dyed knitted fabric is wholly composed of filament yarns of polyester.

Weight of sample = 179 g

Weight of knitted base fabric = 144.3 g

Weight of yarn dyed knitted collar and yarn dyed knitted fabric = 29.4 g

Weight of dyed woven fabric = 4.6 g

Weight of buttons = Balance

Sealed remnant returned.

Martina Devi
12/04/24
Dr. MARTINA DEVI
Chemical Assistant


54.284
डॉ. पुर्णिमा / Dr. Purnima Mishra
रसायन परीक्षक श्रेणी-1 / Chemical Examiner Grade-1
राजस्थान प्रयोगशाला, जयपुर
Jawahar Institute of Chemical Sciences
Jipur, Rajasthan



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



CUS/1285/2024-SIIB(E)

Date: .04.2024

To,

The Chemical Examiner, Gr. I
Incharge, Customs Laboratory, JNCH
Nhava Sheva,
Tal: Uran, Dist: Raigad.

[Handwritten signatures and dates]
02.04.24 04.04.24

Sub: Testing of sample pertaining to Shipping Bill No. 7939791 dtd 29.02.2024 by M/s. R H Enterprises– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 7939791 dtd 29.02.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	7939791 dtd 29.02.2024	Boys jeans made of cotton	1

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

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

Thanking you.

Yours sincerely,

(Kapil)
Appraiser of Customs
SIIB(X), JNCH

Encl: as above.

Lab NO 258/SFLB (X) dt. 01/04/24

LAB NO 258 SIBB-ABD VII 14/2024

SIB NO 193979-SIBD VII 15/02/2024

REPORT:

The sample as received is in the form of yarn dyed woven readymade garment i.e. jeans stitched with dyed woven pockets, zip and metallic button on front side. Yarn dyed woven fabric is wholly composed of cotton yarns and dyed woven pocket is composed of cotton yarns on one side and filament yarns of polyester on other side.

Weight of sample = 458.6 g

Weight of yarn dyed woven fabric = 437.5 g

Weight of pocket = 14.8 g

Weight of zip = 3.1 g

Weight of button = Balance

GSM of yarn dyed woven fabric = 372.29

Seated remnant returned.

Martina Devi
12/04/24

Dr. MARTINA DEVI
Chemical Assistant


12.04.2024

डॉ. पुर्णिमा मिश्रा / Dr. Purnima Mishra
रसायन परीक्षक प्रवर्ग-1 / Chemical Examiner Grade-1
जवाहरलाल नेहरू पदार्थ विज्ञान प्रयोगशाला
Jawaharlal Nehru Centre for House Laboratory
नूवा अनेवा / Nuwa Aneva



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



CUS/1285/2024-SIIB(E)

Date: .04.2024

To,

The Chemical Examiner, Gr. I
Incharge, Customs Laboratory, JNCH
Nhava Sheva,
Tal: Uran, Dist: Raigad.

[Handwritten Signature]
02.4.24

Sub: Testing of sample pertaining to Shipping Bill No. 7939791 dtd 29.02.2024 by M/s. R H Enterprises– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 7939791 dtd 29.02.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	7939791 dtd 29.02.2024	Boys 2pcs suit set made of blend	1

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

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

Thanking you.

Yours sincerely,
[Handwritten Signature]
(Kapil)
Appraiser of Customs
SIIB(X), JNCH

Encl: as above.

Lab No 255/SIEB (X) dt 01/04/24

S/B NO. 7939791 S/B DATE 29.02.2024

REPORT

The sample is received is in the form of knitted readymade garment (Article) in two pieces. i) Top ii) Pant
Total weight of sample = 467.0 g

Top: It is in the form of readymade garment having hood with full sleeves and zipper with slider on front side. It is made of two layers of knitted fabrics stitched together. Outer layer has yarn dyed cutpiles on upper side while inner layer has cutpiles on inner side.

Knitted fabrics and cutpiles are wholly composed of polyester filament yarns.

Total wt. of Top = 315.7 g

Wt. of zipper with slider = 11.1 g

Pant: It is in the form of readymade garment with elastic band on waist area. It is made of two layers of knitted fabrics stitched together. Outer layer has yarn dyed cutpiles on upper side while inner layer has cutpiles on inner side.

Knitted fabrics and cutpiles are wholly composed of polyester filament yarns.

Total wt. of Pant = 151.3 g

Wt. of elastic band = 2.7 g

Sealed remnant returned

Preeti
06/05/2024
PREETI BATHAM
Asst. Analyst

[Signature]
05.05.2024
Graded-1
Laboratory



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



CUS/1285/2024-SIIB(E)

Date: .04.2024

To,

The Chemical Examiner, Gr. I
Incharge, Customs Laboratory, JNCH
Nhava Sheva,
Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 7939791 dtd 29.02.2024 by M/s. R H Enterprises– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 7939791 dtd 29.02.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	7939791 dtd 29.02.2024	Nighty	1

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

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

Thanking you.

Yours sincerely,

(Kapil)

Appraiser of Customs
SIIB(X), JNCH

Encl: as above.

Lab No. 256/SEEB (X) dt. 01/04/24

S/B No. 7939791, date: 29.02.2024.

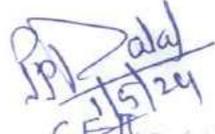
Report: The Sample as received is in the form of readymade garment (Nighty). It is made of dyed and printed woven fabric fitted with zipper from front side. It is wholly composed of spun yarns of cotton.

Total weight of the Sample = 174.3 gm

Weight of ^{R. Uday} the Sample as such = 186.98

Sealed remnant sample returned

R. Uday
01/05/2024


C.E.H.
Prof. D. Dalal
Jawahar Nehru Custom House Laboratory
Mumbai / Nhava Sheva



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



CUS/1285/2024-SIIB(E)

Date: .04.2024

To,

The Chemical Examiner, Gr. I
Incharge, Customs Laboratory, JNCH
Nhava Sheva,
Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 7939791 dtd 29.02.2024 by M/s. R H Enterprises– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 7939791 dtd 29.02.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	7939791 dtd 29.02.2024	Ladies kurti made of polyester	1

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

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

Thanking you.

Yours sincerely,

(Kapil)

Appraiser of Customs
SIIB(X), JNCH

Encl: as above.

Lab NO. 254/SEIB (X) dt- 01/04/24



SB NO 7939791/29.02.2024

Report: The sample as received is in the form of ready-made garment (Kurti). It is made of dyed and printed woven base fabric decorated with plastic beads and lace at upper front portion. The base fabric is wholly composed of spun yarn of viscose.

Wt of Kurti = 360.2 gm

Wt of dyed and printed woven base fabric = 354.8 gm

Wt of lace = 4.2 gm

Wt of decorated plastic beads = balance

GSM of dyed and printed woven base fabric = 133.23

Sealed remnant returned

CSK
19.04.24

1
T. D. Ad
19.4.24
डॉ. टी. सी. तंवर
Dr. T. C. TANWAR
स्वायत्त संशोधन केंद्र
CHEMICAL (LAMINER GR.)

प्रेषक,

राज्य कर अधिकारी
खण्ड-01, मुरादाबाद ।

सेवा में,

सहायक आयुक्त कस्टम्स,
SIIB(X), NS-II, JNCH.
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE
BRANCH (X),
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
DIST- RAIGAD, MAHARASHTRA- 400707.

पत्रांक/ 732 /कार्या0-उपा0रा0क0,ख0-1,मुद0/दिनांक- 15-01-2025
महोदय,

निवेदन है कि आप अपने कार्यालय के पत्र संख्या- F.NO. CUS / 1285 / 2024 – SIIB JNCH / DATE 05.12.2024 का संदर्भ ग्रहण करने की कृपा करें, जिसके द्वारा इस कार्यालय अधिकारक्षेत्र में पंजीकृत फर्म सर्वश्री R H ENTERPRISES, GSTIN-09BHPPA6734A1ZI, C/O RAEES AHMAD, SHOP NO-22, SIDDIKI MIYA KE MAZAAR, SIDDIKI MIYA KE COLONY, BHARWARA MAZRA, MORADABAD, UTTAR PRADESH, 244001, के व्यापार स्थल की सत्यापन रिपोर्ट प्रेषित करने के निर्देश दिये गये हैं ।

उक्त के संदर्भ में महोदय को सादर अवगत कराना है कि फर्म के घोषित पते पर कोई फर्म संचालित नहीं पायी गयी । जी.एस.टी. पोर्टल पर जाँच करने पर पाया गया कि फर्म का स्टेटस SUSPENDED है । अतः उक्त सूचना महोदय की सेवा में सादर प्रेषित है ।

संलग्नक:-उपरोक्तानुसार ।

भवदीय
(सिद्ध पाराशर)
राज्य कर अधिकारी
खण्ड-01, मुरादाबाद ।

पृ0प0सं0/ /दिनांक व उक्त ।

प्रतिलिपि:- उपायुक्त (प्रशासन) राज्य कर, मुरादाबाद के पत्र संख्या-1621 दिनांक 20.12.2024 के क्रम में सादर सूचनार्थ प्रेषित ।

राज्य कर अधिकारी
खण्ड-01, मुरादाबाद ।



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



E-office F.No. **CUS/1285/2024-SIIB(E)**

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

Sir,

Sub: NOC for Provisional release of the goods for BTT covered under Shipping Bill No. 7939791 dated 29.02.2024 of exporter M/s. R H ENTERPRISES (IE Code BHPPA6734A)-reg.

Please refer to the subject mentioned above.

The Exporter M/s R H ENTERPRISES (IE Code BHPPA6734A)- - has filed 01 Shipping Bill No. 7939791 dated 29.02.2024 for export of RMG. Based on the NCTC inputs, the same was held by this unit vide hold letter dated 7.03.2024.

The Red Flags according to the NCTC alert are as follows:

1. The exporter is a new exporter, who has been dormant since July 2023.
2. The commodity being exported is risky and the export consignments are destined to risky country.
3. The supply chain of the exporter appears to be non-existent, as discussed above.
4. Meerut based entity exporting goods from Nhava Sheva without any e-way bill trail.
5. High value of export benefits have been claimed.
6. As the exporter is risky and the supply chain appears dubious, there is high possibility that the goods are procured improperly without proper tax pay intent of the exporter is to avail undue export benefits.

7. As the commodity being exported is risky, there is high possibility of mis-declaration in terms of quality, quantity of goods, mis-classification, conceal overvaluation to avail undue export benefits

Thereafter, the subject goods under 01 shipping bill was 100% examined by SIIB(X) under Panchanama dated 15.03.2024. During examination, goods covered under Shipping Bills No. 7939791 dtd 29.02.2024 were found as declared in terms of quantity and declared description as per shipping bill and checklist.

After market enquiry, FOB value and the benefits are re-determined as given below:-

S/B No.	Sno	Item Description	Average wholesale price	PMV	Declared FOB	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared)	Declared DBK	RE-Determined DBK	ROSCTL Total	RE- DETERMINED ROSCTL (TOTAL)
	1	Boys 2 PCs suit set made up blend	383	722	518205	275132	18137	9630	28035	14885
	2	Boys jacket made up of cotton	710	710	30973	30973	1022	1022	1874	1874
	3	Boys jeans made up of cotton	483	712	69956	47489	2309	1567	4232	2873
	4	Boys pant made up of cotton	483	710	129054	87854	4259	2899	7808	5315
	5	Boys pajama made up of cotton	691	691	11319	11319	374	374	685	685
	6	boys tshirt made up of cotton	277	498	1292554	718086	34308	22261	63335	35186
	7	footwear made up of synthetic	113	113	32880	32880	493	493	0	0
	8	Girls top made up of cotton	692	692	13205	13205	409	409	647	647
	9	girls frock made up of cottn	330	700	95558	45049	2962	1397	4682	2207
	10	ladies 2 Pc set made of Polyester	710	710	31618	31618	1233	1233	1502	1502
	11	ladies blouse made up of cotton	204	204	21824	21824	633	633	1069	1327
	12	ladies bra made up of cotton	194	194	159057	159057	3499	3499	9671	7682
	13	ladies churidar made up of blend	721	721	41981	41981	1469	1469	2028	2028
	14	ladies dress made up of cotton	488	718	111093	75558	3444	2342	5444	3702
7939791 dtd 29/02/24	15	ladies dupatta made up of polyester	104	104	18245	18245	474	474	867	867
	16	ladies footwear (chappal of synthe	113	113	18598	18598	279	279	0	0
	17	ladies kaftan made up of polyester	410	710	70980	40988	2768	1599	3372	1947
	18	ladies kurti made of polyester	510	712	414551	296940	16167	11581	19691	14105
	19	ladies legging made up of cotton	293	692	425089	180192	12328	5226	24944	10902
	20	ladies pant made up of cotton	710	710	11615	11615	360	360	569	569
	21	mens joggers made up of cotton	700	700	8919	8919	294	294	540	540
	22	mens kurta made up of cotton	692	692	6288	6288	182	182	308	308
	23	Mens shirt made of cotton	475	710	125182	83749	3004	2010	7574	5067
	24	Mens scarfs	100	100	9042	9042	190	190	443	443
	26	Mens shorts made of cotton	602	602	4373	4373	144	144	265	265
	27	Mens tshirt made of cotton	285	498	908721	520051	24120	16122	44527	25483
	30	Nightly	318	706	584097	263368	12850	5794	32249	16013
	34	Purse	23	23	8775	8775	132	132	0	0
	36	Sarees	377	502	33455	25102	602	452	0	0
	41	Unstitched churidar	501	501	10493	10493	315	315	0	0
							148762	94381	266359	156420
						EXCESS		54381		109939

The Sb no7939791 dated 29.02.2024 were filed under LUT.

As further investigation is still pending regarding verification of GST and Test reports from DYCC, Meanwhile, the exporter vide letter dated 30.03.2024 has requested for provisional release of the goods for BTT purpose.

This office has no objection for provisional release of the goods for BTT covered under shipping bill No 7939791 dated 29.02.2024. Further bond and/or BG may be decided on merits of the case in line of existing rules and regulations.

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

Yours faithfully,

Sd/-

(RAHUL DHINGRA)
Dy. Commissioner of Customs
SIIB (X), JNCH

Encl:- Copy of shipping bills & packing list.

Signed by Rahul Dhingra
Date: 16-04-2024 16:15:55

SUMMONS

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

To,

The Director/authorized representative of
CHA M/s, service Bureau Logistics LLP

Flat No. 309, F.J.WP- 4547, Mini Chambers,
GPO, Mini Road, Fort, Mumbai- 400001

WHEREAS, I, **Milan** am making inquiry in connection with
Shipping Bill Nos. 7533036 dated 14.02.2024 and 7546267 dated 15.02.2024 filed by M/s. NS
EXPORT and 7939791 dated 29.02.2024 filed by M/s. R H ENTERPRISES
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. present yourself for the Statement
2. KYC Documents of the M/s R H ENTERPRISES and M/s. NS EXPORT
3. Any other relevant document related to ongoing investigations of the above Exporters

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
2025-02-28 at 11:30:AM at the office of **C-604, 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 **25** day of **February, 2025** at **JNCH**

Name : **Milan**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

SUMMONS

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

To,

The Director/authorized representative of
CHA M/s, service Bureau Logistics LLP

Flat No. 309, F.J.WP- 4547, Mini Chambers,
GPO, Mini Road, Fort, Mumbai- 400001

EM9638 55310 IN
(04.03.2025)

WHEREAS, I, **Milan** am making inquiry in connection with
Shipping Bill Nos. 7533036 dated 14.02.2024 and 7546267 dated 15.02.2024 filed by M/s. NS
EXPORT and 7939791 dated 29.02.2024 filed by M/s. R H ENTERPRISES
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. present yourself for the Statement
2. KYC documents of M/s. R H ENTERPRISES & M/s. NS EXPORT
3. Any other relevant document related to ongoing investigations of the above Exporters

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
2025-03-10 at 11:30:AM at the office of C-604, 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 **03** day of **March, 2025** at **C-604, SIIB(X), JNCH**

Name : **Milan**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office



SUMMONS

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

To,

The Director/authorized representative of
CHA M/s, service Bureau Logistics LLP

Flat No. 309, F.J.WP- 4547, Mini Chambers,
GPO, Mini Road, Fort, Mumbai- 400001

EM9638546717N
(18.03.25)

WHEREAS, I, **Milan** am making inquiry in connection with
Shipping Bill Nos. 7533036 dated 14.02.2024 and 7546267 dated 15.02.2024 filed by M/s. NS
EXPORT and 7939791 dated 29.02.2024 filed by M/s. R H ENTERPRISES
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. present yourself for the Statement
2. KYC documents of M/s. R H ENTERPRISES & M/s. NS EXPORT
3. Any other relevant document related to ongoing investigations of the above Exporters

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 11:30:AM at the office of **C-604, 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 **18** day of **March, 2025** at **C-604, SIIB(X), JNCH**



Seal of Office.

Name : **Milan**Signature : 

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

SUMMONS

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

To, EM097935825IN
26/12/24EM097935834IN
26/12/24Proprietor/Director/Partner of M/s RP
Enterprise (IEC-DGFPP0099J)GROUND FLOOR, SHOP NO 15, , PLATINIUM
PLAZA, Nr VRAJ CHOWK, Sarthana Jakatnaka,
, SURAT , SURAT , GUJARAT, 395006Bhavna Natvarlal Chauda,
204, New Shivam Apartment,
Raghuvir, Society, Kosad,
Surat, Gujarat - 394107WHEREAS, I, Milan am making inquiry in connection with
Shipping Bills No. 2616259, 2616880, 2617606 and 2618221 all dated 21.07.2023 M/s. RP
Enterprise (IEC-DGFPP0099J)
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. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. Company address proof and any other relevant documents related to export done against
IEC DGFPP0099J

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
2025-01-08 at 3:30:PM at the office of C-604, SIIB(X), JNCHInquiry 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 23 day of December, 2024 at JNCH



Name : Milan

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

o/c

SUMMONS

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

To,

Proprietor/Director/Partner of M/s R H
ENTERPRISES (IE Code BHPPA6734A)

C/O RAEES AHMAD, SHOP NO-22, SIDDIKI
MIYA KE MAZAAR , SIDDIKI MIYA KE COLONY
BARWARA MAZRA MORADABAD ,
MORADABAD , MORADABAD , UTTAR
PRADESH, 244001

EM 099253847IN
04/12/24

WHEREAS, I, **Milan** am making inquiry in connection with
Shipping Bills No. 7906343 dtd 29.02.2024 filed by M/s R H ENTERPRISES (IE Code BHPPA6734A)
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. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. Company address proof and any other relevant documents related to export done against IEC BHPPA6734A

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 **2024-12-24 at 3:30:PM** at the office of **C-604, 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 **4** day of **December, 2024** at **JNCH**



Name : **Milan**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

SUMMONS

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

To, EM 097933127IM
26/12/24EM 097932890IM
26/12/24Proprietor/Director/Partner of M/s R H
ENTERPRISES (IE Code BHPPA6734A)C/O RAEES AHMAD, SHOP NO-22, SIDDIKI
MIYA KE MAZAAR, SIDDIKI MIYA KE COLONY
BARWARA MAZRA MORADABAD,
MORADABAD, MORADABAD, UTTAR
PRADESH, 244001Shri Rahat Ali s/o Riyasat Ali
House No. 338, village Barwara
Majhra Post Bhainsiya,
Moradabad, Uttar Pradesh -
244001WHEREAS, I, Milan am making inquiry in connection with
Shipping Bills No. 7906343 dtd 29.02.2024 filed by M/s R H ENTERPRISES (IE Code BHPPA6734A)
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. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. Company address proof and any other relevant documents related to export done against
IEC BHPPA6734A

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
2025-01-09 at 11:30:AM at the office of C-604, SIIB(X), JNCHInquiry 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 24 day of December, 2024 at JNCH

Name : Milan

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer



o/c

mailed on:- R he.45151076@gmail.com
R he.68987@gmail.com

SUMMONS

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

To,

Proprietor/Director/Partner of M/s. R H
ENTERPRISES (IE Code BHPPA6734A)

C/O RAEES AHMAD, SHOP NO-22, SIDDIKI
MIYA KE MAZAAR, SIDDIKI MIYA KE COLONY
BARWARA MAZRA MORADABAD,
MORADABAD, MORADABAD, UTTAR
PRADESH, 244001

[EM0988187152M]

WHEREAS, I, Milan am making inquiry in connection with
Shipping Bill No. 7906343 dated 29.02.2024 filed by M/s. R H ENTERPRISES (IE Code
BHPPA6734A)

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. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. BRC of Past Export & Any other relevant documents related to export done against the
IEC- BHPPA6734A

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
2025-01-22 at 11:30:AM at the office of C-604, 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 15 day of January, 2025 at JNCH

Name : Milan

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.



SUMMONS

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

To,

Proprietor/Director/Partner of M/s. R H
ENTERPRISES (IEC-BHPPA6734A)

C/O RAEES AHMAD, SHOP NO-22,
SIDDIKI MIYA KE MAZAAR, SIDDIKI MIYA
KE COLONY BARWARA MAZRA
MORADABAD, UTTAR PRADESH, 244001

EM082330964IN

12/11/2024

WHEREAS, I, Milan am making inquiry in connection with
Shipping Bill No.7906343 dated 29.02.2024 filed by M/s. R H ENTERPRISES (IEC-
BHPPA6734A)

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. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. Company address proof and any other relevant documents related to export
done against IEC BHPPA6734A

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 2024-11-26 at 3:30:PM at the office of C-604, 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 12 day of November, 2024 at JNCH



Seal of Office.

Name : Milan

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

9045151076
she 68987@gmail.com
o/c

R H ENTERPRISES

C/O RAEES AHMAD, SHOP NO-22, SIDDIK MIYA KE MAZAAR, SIDDIKI MIYA KE COLONY
BARWARA MAZEA MORADABAD, UTTAR PRADESH 244001

Date: 30.03.24

To,
Dy./Asst. Commissioner of Custom
JNCH, Nahva Sheva

Sub : Market enquiry/ Provisional release Cargo back to town
Ref: S/b No. 7939791 DT 29/02/2024

Dear Sir,

With reference to the above subject mention kindly allow for Cargo Back to Town because our order has been cancelled by Consignee due to delay for shipment.

So, I hereby request you to please allow the market enquiry process as well as provisional release Cargo Back to Town.

We Authorized To Mr. Machindra Ithape for Market Enquiry Behalf of us.

So, I requested to you that please give us allow for back-to-town Your early action will be much appreciated.

Thanking You

Your Faithfully
FOR: R H ENTERPRISES

Rohit

AUTHORISED SIGNATOERY



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



CUS/1285/2024-SIIB(E)

Date: .04.2024

To,

The Chemical Examiner, Gr. I
Incharge, Customs Laboratory, JNCH
Nhava Sheva,
Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 7939791 dtd 29.02.2024 by M/s. R H Enterprises- reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 7939791 dtd 29.02.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	7939791 dtd 29.02.2024	Ladies kurti made of polyester	1

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

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

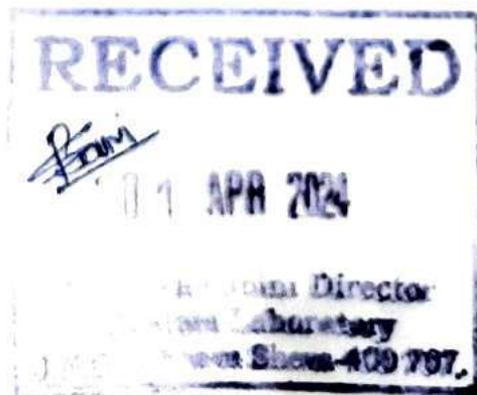
Thanking you.

Yours sincerely,

(Kapil) 01/4

Appraiser of Customs
SIIB(X), JNCH

Encl: as above.





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



CUS/1285/2024-SIIB(E)

Date: .04.2024

To,

The Chemical Examiner, Gr. I
Incharge, Customs Laboratory, JNCH
Nhava Sheva,
Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 7939791 dtd 29.02.2024 by M/s. R H Enterprises– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 7939791 dtd 29.02.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	7939791 dtd 29.02.2024	Boys 2pcs suit set made of blend	1

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

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

Thanking you.

Yours sincerely,

o/c

(Kapil)

Appraiser of Customs

SIIB(X), JNCH

Encl: as above.





सत्यमेव जयते

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



CUS/1285/2024-SIIB(E)

Date: .04.2024

To,

The Chemical Examiner, Gr. I
Incharge, Customs Laboratory, JNCH
Nhava Sheva,
Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 7939791 dtd 29.02.2024 by M/s. R H Enterprises– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 7939791 dtd 29.02.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	7939791 dtd 29.02.2024	Nighty	1

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

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

Thanking you.

Yours sincerely,

(Kapil)

Appraiser of Customs
SIIB(X), JNCH

Encl: as above.





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



CUS/1285/2024-SIIB(E)

Date: .04.2024

To,

The Chemical Examiner, Gr. I
Incharge, Customs Laboratory, JNCH
Nhava Sheva,
Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 7939791 dtd 29.02.2024 by M/s. R H Enterprises– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 7939791 dtd 29.02.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	7939791 dtd 29.02.2024	Ladies leggings made of cotton	1

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

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

Thanking you.

Yours sincerely,

(Kapil)

Appraiser of Customs
SIIB(X), JNCH

Encl: as above.





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



CUS/1285/2024-SIIB(E)

Date: .04.2024

To,

The Chemical Examiner, Gr. I
Incharge, Customs Laboratory, JNCH
Nhava Sheva,
Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 7939791 dtd 29.02.2024 by M/s. R H Enterprises- reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 7939791 dtd 29.02.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	7939791 dtd 29.02.2024	Boys jeans made of cotton	1

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

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

Thanking you.

Yours sincerely,

(Kapil)

Appraiser of Customs
SIIB(X), JNCH

Encl: as above.





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



CUS/1285/2024-SIIB(E)

Date: .04.2024

To,

The Chemical Examiner, Gr. I
Incharge, Customs Laboratory, JNCH
Nhava Sheva,
Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 7939791 dtd 29.02.2024 by M/s. R H Enterprises– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 7939791 dtd 29.02.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	7939791 dtd 29.02.2024	Mens T-Shirts of Cotton	1

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

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

Thanking you.

014
Yours sincerely,

(Kapil)

Appraiser of Customs
SIIB(X), JNCH



Encl: as above.



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



E-F.No. CUS/1285/2024-SIIB(E)

01-04-2024

To,
The Dy./ Asstt. Commissioner of CGST,
Muradabad Division: Locco Shed,
Near Locco Bridge,
Moradabad 250004

Sir/Madam,

**Sub: Verification of the genuineness of M/S R H ENTERPRISES (09BHPPA6734A1ZI)-
reg.**

This unit is investigating a case against the exporter M/S R H ENTERPRISE (09BHPPA6734A1ZI) and its suppliers wherein, apparently, Govt. revenue implications are there. The goods appeared to be overvalued to avail undue export incentives.

2. In this regard, it is requested to verify the following queries: -

- I. Verify the genuineness of the M/S R H ENTERPRISES (09BHPPA6734A1ZI).
- II. Whether its suppliers have filed the GST returns regularly or otherwise.
- III. Verify the genuineness of Input Tax Credit (ITC) availed by M/S R H ENTERPRISES (09BHPPA6734A1ZI).

The outcome of the verification may please be communicated to this office at the earliest.

Yours sincerely,

KAPIL
APPRAISER
SIIB(X), JNCH

EM 173975955 IN
02-4-2024

Market Enquiry Report of M/s. RH Enterprise (BHPPA6734A) conducted on 31.03.2024.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Machindra Khandu Ithape, authorized representative of exporter, conducted a market survey of goods covered under Shipping Bills No. 7939791 dated 29.02.24 presented for export by M/s. RH Enterprise. The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bills. Market enquiry was conducted on 31.03.2024 in wholesale market near Masjid Bunder, Mumbai.

To ascertain the fair market value of the goods, we visited the different Wholesale Shops near Masjid Bunder, Mumbai. The samples were opened in the presence of authorized representative of exporter Shri Machindra Khandu Ithape. Representative samples were shown to the shopkeeper of subject goods and quotation / inquiries were made for wholesale purchase of identical/ similar goods. The shopkeeper refused to have identical goods i.e. of same brand but offered similar goods on the basis of quality, composition, size and design of the goods. Further, the exporters representative to sale item on proper bill but the same request was refused by wholesalers. They informed that the orders in minimum lot are only entertained. The wholesale rates for the said samples as quoted verbally by shopkeepers for which both officers and Exporter's authorized representative agreed are as follows:

S/B No.	Sno	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price	PMV	Declared FOB	Re-determined FOB Value - Declared FOB * (Re-determined PMV/Declared PMV)
			Bollywood Fashion 62, Sherif Devji St. Mumbai 400009	Sumaiya African Fashion Gfloor, Ibrahim Merchant Rd, Khadak, Mumbai 400009	Khwaja Exports 70, Ibrahim Marg, Khadak, Mumbai 400009				
	1	Boys 2 PCs suit set made up blend	400	380	370	383	722	518205	275132
	3	Boys jeans made up of cotton	500	480	470	483	712	69956	47489
	4	Boys pant made up of cotton	500	480	470	483	710	129054	87854
	6	boys tshirt made up of cotton	280	270	280	277	498	1292554	718086
	9	girls frock made up of cotton	320	350	320	330	700	95558	45049
7939791 dtd 29/02/24	14	ladies dress made up of cotton	500	480	485	488	718	111093	75558
	17	ladies kaftan made up of polyester	400	430	400	410	710	70980	40988
	18	ladies kurti made of polyester	500	520	510	510	712	414551	296940
	19	ladies legging made up of cotton	300	280	300	293	692	425089	180192
	23	Mens shirt made of cotton	470	480	475	475	710	126182	83749
	27	Mens tshirt made of cotton	300	275	280	285	498	908721	520051
	30	Nightly	320	325	310	318	706	584097	263368
	36	Sarees	400	380	350	377	502	93455	25102

The value of other items is not disputed. The shopkeepers further informed that the price of the goods will vary depending upon the quantity, mode of payment and quality of the goods ordered


 (Machindra Khandu Ithape)
Authorized representative of exporter


 (Paramveer Singh Nain)
IO/SIIB(X)

Statement of Shri Machindra Khandu Ithape, G-Card holder, ID pass no. G/Mumbai/20235798 of CB M/s Service Bureau Logistics LLP (CHA Lic no-11/2045), recorded under section 108 of the Custom Act, 1962 in the office of Special Investigations and Intelligence Branch (Export) situated at 6th floor, J.N.C.H. Nhava Sheva, Dist Raigad-400707 on 14.05.2024.

In pursuance of Summons dated 03.05.2024 issued under seal and signature of Shri Kapil, Appraiser of Customs, SIIB(X), JNCH. I, Machindra Khandu Ithape, present myself for recording my statement under section 108 of the Customs Act, 1962. I have been explained the provisions of section 108 of the Customs Act, 1962, that giving false evidence under the said section of the said act is an offence punishable under section 193 of the Indian Penal Code, 1860, that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962. I am giving my true and voluntary statement as follows.

My name is Machindra Khandu Ithape. My ID pass no- G/Mumbai/20235798. My residential address is Near Mahakali mandir, Mahakali Mandir, Bhatwadi, Ghatkopar, Mumbai-400084. I am having personal Mobile No. 9152070323. I am holding my Aadhar Card No. 638715429590 and submitting the copy of the same with my signature as proof of my identity. I am a H.Sc from Pune. I can read, understand and write in Marathi, English and Hindi but as my handwriting is not so good, I am requesting the officer to type my statement on computer as per my say. I am married and I am staying at above mentioned address with my family.

Q1. Do you know why you have been summoned? Are you authorised person on behalf of CB M/s Service Bureau Logistics LLP?

Ans. I have come in response to summons dated 03.05.2024 in relation to export through JNPT by M/s R H ENTERPRISES (IE Code BHPPA6734A) and I am authorized person, G-card on behalf of CB M/s Service Bureau Logistics LLP to give statement before Customs.

Q2. For how many years you and your CB firm M/s. Service Bureau Logistics LLP. in CHA Business?

Ans. I am an employee of this CHA firm from last 06months. My CB is in this business for around last 15 years.

Q3. Have you filed the 01 Shipping Bills No. 7906343 dtd 29.02.2024 on behalf of Exporter M/s R H ENTERPRISES (IE Code BHPPA6734A)?

CB
14/5/24

Ans. Yes, my subordinates under my supervision have filed above mentioned 02 Shipping Bills on the behalf of exporter M/s R H ENTERPRISES (IE Code BHPPA6734A).

Q 4. Are you aware about the case booked against exporter M/s R H ENTERPRISES (IE Code BHPPA6734A) for said shipping bills for mis-declaration especially value?

Ans. Yes, I am aware about the case booked against the Exporter as during examination, the goods found overvalued as I was present during examination.

Q5. How did you came in contact of the exporter M/s R H ENTERPRISES (IE Code BHPPA6734A)?

Ans. We generally get orders through our boss' friend someone Mr Rahul. However, we always verify exporter's credentials before filing the shipping bills.

Q6. Do you have the KYC of the exporter M/s R H ENTERPRISES (IE Code BHPPA6734A)?

Ans. Yes Sir, we verified KYC of the Customer everytime and Exporter has valid IEC issued by DGFT. We have verified KYC documents from bank authorization, PAN card & DGFT online website as per CBLR 2018 & submitting their signed/certified copy.

Q7. How much money exporter had promised to give you for clearance of the goods?

Ans. We usually charges Rs 1000-1500/- for each export shipments as agency charges.

Q.8 In this case, did not you doubt that proprietor/Exporter may be frontman and someone other was actual owner & from where they will finance?

Ans. Never Sir, because as a Customs Broker, we always verify exporter's credentials and did KYC verification as per CBLR2018.

Q.9 Why it should not be considered that you were aware of the mis-declaration by the exporter regarding dubious supply chain of Exporter?

Ans. We filed shipping bills as provided by exporter with KYC documents, invoice & packing list as provided by the Exporter. Also, during examination, the goods found as declared in terms of quantity & marked description also. We don't have any idea regarding supply chain or GST act violation angle.

Q.10 Have your CB firm or the exporter been penalized by any Govt agency?

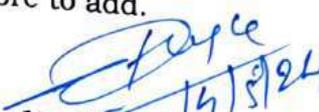
Ans As per my knowledge, neither our CB firm M/s Service Bureau Logistics LLP nor the Exporter have been penalized by any Govt agency as on date.

CB
15/5/19

Q 11. Do you have anything more to say?

Ans. I have nothing more to add. However, I would be cooperating with the Department in the instant matter and provide all the related documents as and when required.

The above statement of mine running into 03 pages has been recorded as my true, correct and voluntary statement without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400 707 as per my say and request and I certify that it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I, therefore, affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add.


(Machindra Khandu Ithape)
G-card of CB M/s Service Bureau
Logistics LLP

Typed by me

IO/SIIB(X) Abhishek
14/05/24

Before me


SIO/SIIB(X)
(KAPIL)



SERVICE BUREAU LOGISTICS LLP

DELHI OFFICE ADDRESS
O. 16, Samaj Kalyan Apartment,
Caspuri, New Delhi - 110018
T. : 28531131 Fax : 45535428
E-mail: Info@servicebureau.in

MUMBAI OFFICE ADDRESS
Flat No.309, F.J.WP-4547,
Mini Chambers, GPO, Mini Road,
Fort, Mumbai-400001
Ph. : 56320111
E-mail: Info@servicebureau.in

CHENNAI OFFICE ADDRESS
96/44, Room No. 2, First Floor,
Alpha Tower, American Street,
Chennai - 600001
Ph. : 42014886
E-mail: Info@servicebureau.in

TO WHOM SO EVER IT MAY CONCERN

We hereby our Authorized CHA -SERVICE BUREAU LOGISTICS LLP (CHA NO. 11/2045) having 309, W 45/47, MINT CHAMBER, MINT ROAD FORT, MUMBAI-01 our authorized G -Card (POA) persone Mr. Machindra Khandu Ithape Kardex No. G/MUMB1/20235798, We appoint for all custom work at location Nhava Sheva. Attend summons statement SIIB(x) JNCH NHAVA SHEVA

For SERVICE BUREAU LOGISTICS LLP.

Authorised Signatory



सत्यमेव जयते

Government of India / भारत सरकार

Ministry of Commerce and Industry / वाणिज्य और उद्योग मंत्रालय

Directorate General of Foreign Trade / विदेश व्यापार महानिदेशालय

Office of the Additional Director General of Foreign Trade, CLA Delhi /अपर महानिदेशक, विदेश व्यापार का कार्यालय, सीएलए दिल्ली

Central Licensing Area (CLA), A Wing I.P. Bhawan, I.P. Estate, CENTRAL DELHI, DELHI, 110002 / केन्द्रीय लाइसेंसिंग क्षेत्र (सीएलए), ए विंग, आई.पी. भवन, आई.पी. एस्टेट, नई दिल्ली, मध्य दिल्ली, दिल्ली, 110002

Importer-Exporter Code

This is to certify that **R H ENTERPRISES** is issued an Importer-Exporter Code (IEC) **BHPPA6734A** with details as follows -

IEC	BHPPA6734A
स्थायी खाता सं. (पैन) /PAN	BHPPA6734A
फर्म का नाम/Firm Name	R H ENTERPRISES
निगम की प्रकृति /Nature of Concern	Proprietorship
जारी करने की तारीख/Date of Issue	30/05/2023
पता/Registered Address	C/O RAEES AHMAD, SHOP NO-22, SIDDIKI MIYA KE MAZAAR, SIDDIKI MIYA KE COLONY BARWARA MAZRA MORADABAD, MORADABAD, MORADABAD, UTTAR PRADESH, 244001
धारक का नाम / Name of the Signatory	RAHAT ALI
Director / Partner Details	Refer online at https://dgft.gov.in or scan the QR Code
शाखा/इकाई /Branch Details	Refer online at https://dgft.gov.in or scan the QR Code

Last Modified : 30/05/2023

File Number : DLIIECPAPPLY00021004AM24

for R.H. ENTERPRISES



Note : This is a system-generated certificate. Authenticity / Updated details of the IEC can be checked at official DGFT website <https://dgft.gov.in> by entering the IEC and Firm Name under Services > View Any

IEC Details. You can also authenticate the certificate by scanning the QR code.

RMS R.H. ENTERPRISES

Rohit
2022

CB

[Signature]



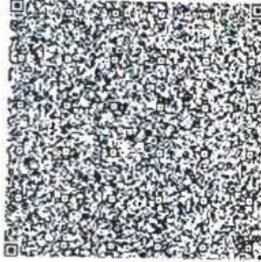
भारत सरकार
Government of India

भारतीय विशिष्ट पहचान प्राधिकरण
Unique Identification Authority of India

नामांकन क्रम/ Enrolment No.: 2994/60053/00488

To
राहत अली
Rahat Ali
C/O: Riyasat Ali
House No. 338
village barwara majhra Post Bhainsiya
Moradabad
Moradabad Uttar Pradesh - 244001

Signature Not Verified
Date: 30/11/2014
Time: 12:05:37
IP: 192.168.1.100
etc.



आपका आधार क्रमांक / Your Aadhaar No. :

3584 0452 8125

VID : 9192 3836 1291 8984

मेरा आधार, मेरी पहचान



भारत सरकार
Government of India



राहत अली
Rahat Ali
जन्म तिथि/DOB: 01/01/1974
पुरुष/ MALE

3584 0452 8125

VID : 9192 3836 1291 8984

मेरा आधार, मेरी पहचान



Government of India



AADHAAR

सूचना / INFORMATION

- आधार पहचान का प्रमाण है, नागरिकता का नहीं।
- आधार विशिष्ट और सुरक्षित है।
- सुरक्षित क्यूआर कोड/ऑफलाइन एक्सएमएल/ऑनलाइन प्रमाणीकरण का उपयोग करके पहचान सत्यापित करें।
- आधार के सभी रूप जैसे आधार पत्र, पीवीसी कार्ड, ई-आधार और एम-आधार समान रूप से मान्य हैं। १२ अकों की आधार संख्या के स्थान पर आभासी (वर्चुअल) आधार पहचान (VID) का भी उपयोग किया जा सकता है।
- १० साल में कम से कम एक बार आधार अपडेट जरूर करें।
- आधार आपको विभिन्न सरकारी और गैर-सरकारी योजनाओं/सेवाओं का लाभ उठाने में मदद करता है।
- आधार में अपना मोबाइल नंबर और ई-मेल आईडी अपडेट रखें।
- आधार सेवाओं का लाभ उठाने के लिए स्मार्टफोन पर mAadhaar ऐप डाउनलोड करें।
- आधार/बायोमेट्रिक्स को लॉक/अनलॉक करने की विशेषता का उपयोग सुरक्षा सुनिश्चित करने के लिए करें।
- आधार (पत्र/ नंबर) चाहने वाली संस्थायों को उचित सहमति लेने के लिए बाध्य किया गया है।
- Aadhaar is a proof of identity, not of citizenship.
- Aadhaar is unique and secure.
- Verify identity using secure QR code/offline XML/online Authentication.
- All forms of Aadhaar like Aadhaar letter, PVC Cards, eAadhaar and mAadhaar are equally valid. Virtual Aadhaar Identity (VID) can also be used in place of 12 digit Aadhaar number.
- Update Aadhaar at least once in 10 years.
- Aadhaar helps you avail various Government and Non-Government benefits/services.
- Keep your mobile number and email id updated in Aadhaar.
- Download mAadhaar app on smart phones to avail Aadhaar Services.
- Use the feature of lock/unlock Aadhaar/biometrics to ensure security.
- Entities seeking Aadhaar are obligated to seek due consent.

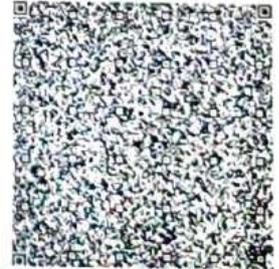


भारतीय विशिष्ट पहचान प्राधिकरण
Unique Identification Authority of India



पता:
द्वारा: रियासत अली, हाउस न. 338, गांव बरवारा मज्हरा
पोस्ट भैसिया, मुरादाबाद, मुरादाबाद,
उत्तर प्रदेश - 244001

Address:
C/O: Riyasat Ali, House No. 338, village
barwara majhra Post Bhainsiya, Moradabad,
Moradabad,
Uttar Pradesh - 244001



3584 0452 8125

VID : 9192 3836 1291 8984

1947 | help@uidai.gov.in | www.uidai.gov.in

CB
Rahat Ali

आयकर विभाग
INCOME TAX DEPARTMENT



भारत सरकार
GOVT. OF INDIA

ई- स्थायी लेखा संख्या कार्ड
e - Permanent Account Number (e-PAN) Card
BHPPA6734A

नाम / Name RAHAT ALI
पिता का नाम / Father's name RIYASAT ALI
जन्म की तारीख / Date of Birth 01/01/1974
लिंग / Gender Male



RAHAT ALI

हस्ताक्षर / Signature

PAN Application Digitally Signed, Card Not Valid unless Physically Signed



Signature Not Verified

Digitally signed by
Income Tax Deptt.
Date: 2023.05.29 04:44:43 IST

- ✓ Permanent Account Number (PAN) facilitate Income Tax Department linking of various documents, including payment of taxes, assessment, tax demand tax arrears, matching of information and easy maintenance & retrieval of electronic information etc. relating to a taxpayer. स्थायी लेखा संख्या (पैन) एक क्रदाता से संबंधित विभिन्न दस्तावेजों को जोड़ने में आयकर विभाग को सहायक होता है, जिसमें करों के भुगतान, आकलन, कर मांग, टैक्स बकाया, सूचना के मिलान और इलक्ट्रॉनिक जानकारी का आसान रखरखाव व बहाली आदि भी शामिल है।
- ✓ Quoting of PAN is now mandatory for several transactions specified under Income Tax Act, 1961 (Refer Rule 114B of Income Tax Rules, 1962) आयकर अधिनियम, 1961 के तहत निर्दिष्ट कई लेनदेन के लिए स्थायी लेखा संख्या (पैन) का उल्लेख अब अनिवार्य है (आयकर नियम, 1962 के नियम 114B. का संदर्भ लें)
- ✓ Possessing or using more than one PAN is against the law & may attract penalty of upto Rs. 10,000. एक से अधिक स्थायी लेखा संख्या (पैन) का रखना या उपयोग करना, कानून के विरुद्ध है और इसके लिए 10,000 रुपये तक का दंड लगाया जा सकता है।
- ✓ The PAN Card enclosed contains Enhanced QR Code which is readable by a specific Android Mobile App. Keyword to search this specific Mobile App on Google Play Store is "Enhanced QR Code Reader for PAN Card. सलतत पैन कार्ड में एनहान्स क्यूआर कोड शामिल है जो एक विशिष्ट एंड्रॉइड मोबाइल ऐप द्वारा पठनीय है। Google Play Store पर इस विशिष्ट मोबाइल ऐप को खोजने के लिए कीवर्ड "Enhanced QR Code Reader for PAN Card" है।

Cut

<p>आयकर विभाग INCOME TAX DEPARTMENT</p> <p>नाम / Name RAHAT ALI</p> <p>पिता का नाम / Father's Name RIYASAT ALI</p> <p>जन्म की तारीख / Date of Birth 01/01/1974</p>	<p>भारत सरकार GOVT. OF INDIA</p> <p>स्थायी लेखा संख्या कार्ड Permanent Account Number Card BHPPA6734A</p>	<p>इस कार्ड के खोने/पाने पर कृपया सूचित करें/लौटार्न: आयकर पैन सेवा इकाई, प्रोग्राम इनफ्रास्ट्रक्चर लिमिटेड (पूर्व में एनएसडी ई-गवर्नान्स इन्फ्रास्ट्रक्चर लिमिटेड) बीबी बंगला, राधेश्वर चौर, प्लॉट रोड, पल्लो, पुणे - 411025</p> <p>If this card is lost / someone's lost card is found, please inform / return to: Income Tax PAN Services Unit, Program & Govt. Tech. Inc., e-Governance (formerly NSDL e-Governance Infrastructure Limited), 4th Floor, Sapphire Chambers, Bauer Road, Baurer, Pune - 411025 Tel: 91-20-2721 8080 e-mail: info@efiling.prf.gov.in</p>
--	---	---

Electronically issued and Digitally signed ePAN is a valid mode of issue of Permanent Account Number (PAN) post amendments in clause (c) in the Explanation occurring after sub-section (8) of Section 139A of Income Tax Act, 1961 and sub-rule (6) of Rule 114 of the Income Tax Rules, click here



Government of India

Form GST REG-06

[See Rule 10(1)]

Registration Certificate

Registration Number :09BHPPA6734A1ZI

1.	Legal Name	RAHAT ALI			
2.	Trade Name, if any	M/S R H ENTERPRISES			
3.	Additional trade names, if any				
4.	Constitution of Business	Proprietorship			
5.	Address of Principal Place of Business	C/O RAEES AHMAD, SHOP NO-22, SIDDIKI MIYA KE MAZARA, SIDDIKI MIYA KE COLONY, Barwara Mazra, Moradabad, Uttar Pradesh, 244001			
6.	Date of Liability	01/05/2022			
7.	Date of Validity	From	01/05/2022	To	Not Applicable
8.	Type of Registration	Regular			
9.	Particulars of Approving	Uttar Pradesh Goods and Services Tax Act, 2017			
Signature		Signature Not Verified Digitally signed by DS GOODS AND SERVICES TAX NETWORK 07 Date: 2023.05.20 17:02:07 IST			
Name		RAJENDRA SINGH YADAV			
Designation		Assistant Commissioner			
Jurisdictional Office		Moradabad Sector-1			
Date of issue of Certificate		20/05/2023			
Note: The registration certificate is required to be prominently displayed at all places of Business/Office(s) in the State.					

This is a system generated digitally signed Registration Certificate issued based on the approval of application granted on 20/05/2023 by the jurisdictional authority.

CB
Rajendra Singh Yadav



Goods and Services Tax Identification Number: 09BHPPA6734A1ZI

Details of Additional Place of Business(s)

Legal Name RAHAT ALI
Trade Name, if any M/S R H ENTERPRISES
Additional trade names, if any

Total Number of Additional Places of Business(s) in the State

Goods and Services Tax

CB
[Signature]



Goods and Services Tax Identification Number: 09BHPPA6734A1ZI

Legal Name RAHAT ALI
Trade Name, if any M/S R H ENTERPRISES
Additional trade names, if any

Details of Proprietor

1



Name RAHAT ALI
Designation/Status PROPRIETOR
Resident of State Uttar Pradesh

Goods and Services Tax

CR
[Handwritten Signature]

ANNEXURE-A
BANK AUTHOIRSATION LETTER
REFERENCE TO Public No. 93/2020 dated 29.07.2020
Read with PUBLIC NOTICE 79/2020 DATED 08.07.2020, JNCH,
NHAVA SHEVA, RAIGAD (MAHARASTRA)

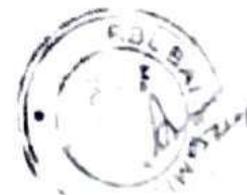
It is certified that M/s **R H ENTERPRISES** Address of Account SHOP NO 22 SIDDIKI MIYA KE MAZAAR SIDDIKI MIYA KI COLONY BARWARA MAZRA MORADABAD-244001 is holding CURRENT ACCOUNT SINCE 31/05/2023 with our Branch. It is also certified that above mention name, address and Proprietor details are matching with IEC **BHPPA6734A**. The information of IEC Holder, Bank account Details are as under:-

1. BANK ACCOUNT NUMBER :	409001886-406
2. AD CODE	6160104
3. IFSC	RATN0000145
4. NAME OF AUTHORISED SIGNATORY (PROPIORTOR) IN BANK ACCOUNT :	RAHAT ALI
5. EMAIL ID OF ACCOUNT HOLDER :	<u>RHE68987@GMAIL.COM</u>
6. CONTACT NUMBER OF ACCOUNT HOLDER	9045151076
7. NAME OF BANK.	RBL BANK
8. NAME OF BRANCH.	MORADBAD
9. ADDRESS OF BRANCH:	Gate No.431 Chhawani Near Pili Kothi Civil Lines Moradabad
10. EMAIL ID OF BRANCH	anurag.gupta@rblbank.com
11. CONTACT NUMBER OF BRANCH:	8291282145
12. NAME & CODE OF ISSUING AUTHORITY:	Anurag Gupta -05329

CB


Signature of issuing Manager
Bank Stamp, Code No, Name

Send the Bank Authorization Letter from bank branch mail id to edi@jawaharcustoms.gov.in for registration said AD Code/IFSC with Bank Account with Customs for remittance/drawback/IGST refund



www.rblbank.com

RBL Bank Limited

Branch: Gate No-431, Chhawani, Near Pili Kothi, Civil Lines, Moradabad, Uttar Pradesh-244001
Registered Office: 1st Lane, Shahupuri, Kolhapur - 416001, India | Tel.: +91 2316650200 | Fax: +91 2312657386
CIN: L65191PN1943PLC007308 | E-mail: customercare@rblbank.com

TO,
The Asst Deputy Commissioner of Customs
EDI SECTION
IGI AIRPORT
NEW DELHI

DATE: 05/06/2023

Sir,

This is to certify that **R H ENTERPRISES** having import Export code no. **BHPPA6734A** (IEC Code issued by the DGFT) , PAN CARD NO **BHPPA6734A** And having Tier Registered Address **SHOP NO.22 SIDDIKI MIYA KE MAZAAR SIDDIKI MIYA KI COLONY BARWARA MAZRA MORADABAD-244001** is Maintain Account no. **409001886-406** (Nature of A/C CURRENT account) with our **RBL BANK MORADABAD.**

" Certificate from the bank with whom the bank account is being maintained for the purpose of remittance of foreign exchange to the effect that account is being maintained satisfactorily "

And

The Authorised Dealer code of the **RBL BANK** is **6160104** and address of the RBL BANK Gate No.431 Chhawani Near Pili Kothi Civil Lines Moradabad -244001

Account No. **409001886-406**

IFSC CODE **RATN0000145**

AD CODE NO **6160104**

SWIFT CODE No **RATNINBBXXX**

Thanking you

Authorised Singntory (sign/ stamp)

Name: **ANURAG GUPTA**

Designation: Opration Manager



CB
[Handwritten Signature]

www.rblbank.com

RBL Bank Limited

Branch : Gate No-431, Chhawani, Near Pili Kothi, Civil Lines, Moradabad, Uttar Pradesh-244001
Registered Office : 1st Lane, Shahupuri, Kolhapur - 416001, India | Tel. +91 2316650200 | Fax +91 2312657385
CIN : L65191PN1943PLC007308 E-mail customer-care@rblbank.com



RBL Bank Limited
 MORADABAD Branch
 GATE NO 431 CHAKRAWAN NEAR PILLI NOTRI CIVIL LINE MORADABAD UTTAR PRADESH 244001
 MORADABAD - 244001
 IFSC CODE RATN000145

Valid for 3 months from the date of issue

दिनांक
Date

Pay

या धारक को Or Bearer

रुपये Rupees

अदा करे ₹

खाता नं.
A/c No.

409001886406

FOR R/H ENTERPRISES

Authorized Signatory

Payable At Par At All RBL Bank Branch/es In India

⑈0000 1 1⑈ 244 1 7600 21; 0 106 20⑈ 29

CB
[Handwritten Signature]