

 सत्यमेव जयते	भारत सरकार/ Government of India वित्त मंत्रालय /Ministry of Finance आयु सीमाशुक्त एन.एस.-II कार्यालय Office of Commissioner of Customs NS-II जवाहरलाल नेहरू कस्टम हाउस, हावा शेवा, जला- रायगढ़, महारा - 400 707 Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra - 400 707.	 INDIRECT TAXES AND CUSTOMS GOVERNMENT OF INDIA देशसेवार्थं करसंघस्य
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F. No. CUS/ASS/PTF/7/2025-CEAC

F. No. SG/Misc-261/2023-2024-SIIB(E)-JNCH

Date : 16.02.2026

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SCN No.: 2029/2025-26/ADC/CEAC/NS-II/CAC/JNCH

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

Sub.: Investigation into Exports made by M/s. Elanco India Pvt Ltd (IEC-3316909851)- reg.

On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. Elanco India Pvt Ltd (IEC- 3316909851) covered under Shipping Bill Nos. 5609787 & 5610105 both dated 27.11.2023 (hereinafter referred to as "Shipping Bills") (RUD-I) filed through their Customs Broker Three Rose Services (License Number -11/779) at MSWC CFS. The goods covered in the Shipping Bill Nos. 5609787 & 5610105 both dated 27.11.2023 were put on hold for detailed examination.

2. M/s. Elanco India Pvt. Ltd. (IEC- 3316909851) having its office at No-401, 4th Floor, Quantum Build, ING Central Avaneue Hiranandani, Thane, Maharashtra - 400607 has filed the following Shipping Bills for Export of following items destined to Colombia. The details are as under:

TABLE-I

SB No./ Date	Description	Quantity	FOB (INR)	DBK (INR)	IGST (INR)
5610105 dated 27.11.2023	Veterinary Medicines Belamyl R Inj Sol 500 ml Combo Pack	8655	2,16,70,046.50/-	2,60,040.56/-	LUT
5609787 dated 27.11.2023	Veterinary Medicines Belamyl R Inj Sol 500 ml Combo Pack	8625	2,15,94,077.37/-	2,59,128.93/-	
Total			4,32,64,123.87	5,19,169.49	LUT

3. Consequently, the subject goods pertaining to Shipping Bill Nos. 5610105 and 5609787 both dated 27.11.2023 were examined 100% vide Panchanama dated 09.12.2023 (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 was observed that the goods were declared in the Shipping Bill in Kgs whereas the goods were declared in numbers in the purchase tax invoices. Representative Sealed Samples (RSS) of the goods from the Shipping Bills were drawn for the purpose of further investigation.

4. Subsequently, it appeared, the goods attempted to be exported under the Shipping Bill Nos. 5609787 & 5610105 both dated 27.11.2023 were overvalued. Accordingly, the subject goods were seized under Section 110 of the Customs Act, 1962 vide Seizure Memo dated 11.12.2023 (RUD-III).

5. Further, letters dated 13.12.2023 were forwarded to DYCC, JNCH along with RSS 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 Reports No. 1132/SIIB(X) dated 13.12.2023 and 1131/SIIB(X) dated 13.12.2023 (RUD-IV). The details of test report are as under:

TABLE-II

<i>SB No. & Date</i>	<i>Item Description</i>	<i>DYCC Test Report</i>
5609787 dated 27/.11.2023	Veterinary Medicines Belamyl R Inj Sol 500 ml Combo Pack	The sample as received is in unit packaging consisting of two types of samples in glass bottle. Sample- 1 - The sample is in unit packaging glass bottle label pasted on bottle printed as "Frasco A Belamyl R Solution Injectable 490 ml". The sample is in the form of yellowish brown liquid. It is an aqueous preparation containing Niacinamide, vitamin B1 and vitamin B2. Sample- 2 - The sample is in unit packaging glass bottle label pasted on bottle printed as "Frasco B Balmyl R Sloucion esteril 10 ml". The sample is in the form of pink color liquid. It is an aqueous preparation containing cyanocobalamin.
5610105 dated 27.11.2023	Veterinary Medicines Belamyl R Inj Sol 500 ml Combo Pack	The sample as received is in unit packaging consisting of two types of samples in glass bottle. Sample- 1 - The sample is in unit packaging glass bottle label pasted on bottle printed as "Frasco A Belamyl R Solution Injectable 490 ml". The sample is in the form of yellowish brown liquid. It is an aqueous preparation containing Niacinamide, vitamin B1 and vitamin B2. Sample- 2 - The sample is in unit packaging glass bottle label pasted on bottle printed as "Frasco B Balmyl R Sloucion esteril 10 ml". The sample is in the form of pink color liquid. It is an aqueous preparation containing cyanocobalamin.

Accordingly, the goods have been found to be as declared in terms of declaration as per the DYCC Test Reports.

6. Subsequently, the goods were released provisionally on submission of Bond equivalent to 100% FOB value of the goods and on submission of Bank guarantee of Rs. 2,50,000/- (Two Lakhs Fifty Thousand Only) vide letter dated 15.12.2023(RUD-V).

7. During the course of investigation, it was observed that the subject goods are being supplied by the exporter M/s. Elanco India Pvt Ltd (IEC-3316909851) to a related concern M/s. Elanco Columbai SAS.

8. Further, during the course of investigation, it was also observed that the exporter in the instant case is acting as a merchant exporter. The exporter has procured these good from M/s. Safe Parentals Pvt Ltd. (GSTIN - 37AADCS1197A1ZK).

The exporter has purchased the goods from the said supplier vide Invoice No. SPL/23-24/260 dated 28.10.2023 at the rate of Rs. 436.75 per combo pack.

The comparison of prices under the said transaction and the prices at which the goods being exported is produced hereunder:

TABLE-III

Sr. No.	Shipping Bill No. & Date	Quantity	Purchase Price per Item	Value as per Suppliers Tax Invoice	Fob Value	% Enhancement in value
1	5610105 dated 27.11.2023	8655	436.75	3780071.25	2,16,70,046.50	473.27
2	5609787 dated 27.11.2023	8625	436.75	3766968.75	2,15,94,077.37	473.25

Accordingly, it appears that the exporter has grossly inflated the prices of the subject goods under claim of export incentives.

9. Subsequently, the Statement of the exporters' representative (RUD - VI) was recorded on two different occasions under Section 108 of the Customs Act. The gist of the recorded statements is as under:

Statement dated 04.11.2024

The statement of Shri Amit Deshpande, Senior Manager (Finance), was recorded on 04.11.2024 wherein he interalia stated the following:

On being asked to provide the brief profile of the company and the role of the individual, it was stated that he was the Senior Manager in Finance at M/s. Elanco India Pvt. Ltd. and was authorized to give the statement. It was further informed that the authority letter and company ID card had been submitted.

On being asked whether the company was a merchant exporter or a manufacturer exporter, it was stated that M/s. Elanco India Pvt. Ltd. was a Merchant Exporter, purchasing goods from manufacturers (specifically M/s. Safe Parentarals Pvt. Ltd.) and exporting them, while also dealing in domestic marketing and distribution of approximately 70 products.

On being asked whether Shipping Bill Nos. 5610105 and 5609787 both dated 27.11.2023 were filed, it was confirmed that Shipping Bill No. 5610105 dated 27.11.2023 had been filed through CHA M/s. Three Rose Services. No explicit confirmation was given regarding the filing of Shipping Bill No. 5609787.

On being asked about the value of goods filed under Shipping Bill Nos. 5610105 and 5609787 dated 27.11.2023, it was informed that the value related to Shipping Bill No. 5610105 was being provided, as only that shipping bill had been confirmed as filed. However, the actual value was not specified.

On being asked at what rate the subject goods were exported and the profit percentage thereon, it was stated that the goods under Shipping Bill Nos. 5610105 and 5609787 were exported at a total FOB value of ₹4,32,64,123.80/-. It was stated that a profit of approximately 475% was realized based on the purchase price and FOB value. It was explained that this high profit margin covered various overheads such as salaries, logistics, distribution, quality control, rent, warehouse costs, and procurement expenses, which amounted to about 64.35% of the total purchase. It was further informed that the company generally maintained a higher profit in exports to offset losses incurred in domestic sales, where margins were thin. It was also explained that the consignee agreed to the declared value considering the higher production cost of the product in Columbia. A Bank Realization Certificate (BRC) and a declaration dated 26.11.2023 regarding drawback restriction were also submitted.

On being asked to explain the enormous rise in the profit percentage, it was reiterated that a higher profit was maintained in exports to counterbalance losses in domestic sales. It was also clarified that Belamyl R Inj SOL 50 ML was being sold at a high margin to the USA (via M/s. Elanco Animal Health Inc.) and that the development and holding company expenses were borne by M/s. Elanco India Pvt. Ltd. It was further informed that the company paid only for material and labor to M/s. Safe Parentarals Pvt. Ltd., while R&D expenses were incurred by M/s. Elanco Animal Health Inc. The price offered to the consignee was still lower than the production cost in Columbia.

On being asked about other products dealt with apart from Belamyl R Inj SOL 50 ML and their respective profits, it was stated that the company dealt with around 70 products, out of which only 4-5 products were being exported. The profit margin on these export products ranged from 50% to 60%.

On being asked how the nominal profit shown in the Income Tax Returns (ITR) could be explained, it was informed that the company dealt in around 60-65 domestic products where profit margins were very low to survive in the competitive Indian market. Hence, the overall profit appeared nominal despite high margins in certain exports.

On being asked whether the same goods had been exported earlier to the same consignee, it was confirmed that the same goods had been exported earlier at the same value. It was also stated that letters had been submitted to DC/Docks

to restrict drawback value to 150% of market value, and further details would be submitted within one week.

On being asked about the consignee in the current shipment and the relationship with them, it was stated that the consignee was M/s. Elanco Columbia SAS, which was a sister company under the same holding company, Elanco Animal Health Inc., USA.

On being asked why it should not be construed that the relationship with the consignee had influenced the export price, it was explained that due to the high production cost of the product in Columbia, Elanco Columbia SAS found the offered price from M/s.

Elanco India Pvt. Ltd. reasonable and hence agreed to purchase at the declared value.

On being asked whether it was agreed that the goods exported vide Shipping Bill Nos. 5610105 and 5609787 were overvalued and to justify the valuation, it was strongly denied that the goods were overvalued. It was reiterated that the offered price was lower than the cost of production in Columbia, and hence, the consignee agreed to the value mentioned in the shipping bill. It was further informed that a cost sheet for Belamyl R Inj SOL 50 ML was being furnished to substantiate the valuation.

On being asked to give a brief profile of the importer, it was stated that the importer, M/s. Elanco Columbia SAS, dealt in agriculture and poultry products and was a sister company. It was explained that due to the high production cost in Columbia, the importer agreed to purchase the Multivitamin at the offered price. It was assured that the said product would be used for its intended purpose, and foreign remittance was realized at the declared price.

On being asked whether any GST returns were filed and whether the last month's GST return relating to the current consignment had been brought, it was stated that GST returns were filed and that a signed copy of GSTR-2A and GSTR-2B including the invoice number would be submitted within two days.

On being asked if anything else was to be stated, it was informed that the higher export price was due to the fact that the product was developed by the holding company in the USA, incurring all development expenses, while M/s. Elanco India Pvt. Ltd. procured the product by paying only for material and labor. Thus, the cost price for M/s. Elanco India Pvt. Ltd. was very low compared to the cost of production in Columbia. It was reiterated that the price at which the goods were supplied was still lower than the Colombian production cost, and hence, the consignee agreed to purchase at the declared price. A request was made for a lenient view and for early finalization of the provisionally released goods.

Statement dated 11.03.2025

The statement of Shri Amit Deshpande, Senior Manager (Finance) was again recorded on 11.03.2025 wherein he interalia stated the following:

On being asked about his role in M/s Elanco India Pvt. Ltd. and whether he was authorized to submit a statement on behalf of the firm, it was stated that he was the Senior Manager – Finance overseeing all accounts-related activities,

and was authorized to provide the statement. It was further stated that an authorization letter in his name had been sent to the office's official email by the Director of M/s Elanco India Pvt. Ltd. (IEC: 3316909851).

On being asked whether the purchase tax invoice and e-way bill for the consignment related to Shipping Bills 5609787 & 5610105, both dated 27.11.2023, had been provided, it was stated that the tax invoice and e-way bill would be sent to the office's email address through the Director's email within 2-3 days.

On being asked why the goods had been purchased from the domestic supplier valued in units while the same were reflected in the shipping bill checklist in kilograms, it was stated that the tax invoices mentioning both kilograms and units had been provided to the Customs Broker at the time of filing the shipping bill. It was further stated that a copy of the said tax invoices reflecting values in both units and kilograms would be sent via the Director's email within 2-3 days.

On being asked whether any value addition had been undertaken on the goods, it was stated that no value addition had been carried out. It was stated that the finished goods were procured from M/s Safe Parentarals Private Limited, a profit margin was added, and thereafter, the goods were exported.

On being asked whether the goods were exported in the same packaging, form, and labeling as procured, it was stated that the goods were exported in the same packaging, form, and labeling without any changes.

On being asked whether there existed any contract with the manufacturer of the goods, it was stated that a manufacturing agreement with M/s Safe Parentarals Private Limited existed and a copy would be shared via the Director's email within 2-3 days.

On being asked to explain the observation that the goods were exported exclusively to the sister concern, it was stated that the goods were exported solely to the sister firm and no other buyers for the product existed.

On being asked about the observation regarding significant overvaluation of goods after procurement, it was stated that a profit margin of 80-90% on the sales value was applied, and since there was high demand in Colombia (the destination), exports were made at such high profit margins.

On being asked whether the supplier possessed the MD-5/Manufacturing license for the manufacture/export of the veterinary medicines, it was stated that the supplier possessed a manufacturing license, and a copy of the same would be sent to the office's email via the Director's email within 2-3 days.

On being asked to comment on the request made for a 150% restriction on the drawback for the subject shipping bills, it was stated that the request had been made to expedite clearance due to delays caused by valuation-related queries, which led to high demurrage charges.

On being asked to comment on the observation that restriction of export benefits to 150% of the purchase value had been previously requested, it was stated that such a request had been made in 13 shipping bills, including the two under discussion.

On being asked whether he was aware that in past shipping bills where benefit restriction was requested, full benefits had been received, it was stated that awareness of the same had arisen only upon receipt of the first summons from the department.

On being asked to comment on the observation that queries regarding overvaluation had been raised by the Drawback Superintendent but no response had been provided, it was stated that he had not been aware of the matter until it was brought to his attention during the recording of the statement.

On being asked why it should not be construed that goods were being overvalued and export benefits claimed accordingly, it was stated that there was no overvaluation, as timely payments were being received from the sister concern. It was further stated that copies of the Bank Realization Certificates (BRCs) would be provided via the Director's email within 2-3 days.

On being asked why it should not be construed that the restriction of export benefits to 150% of the value was being requested as part of a modus operandi to later claim full benefits, it was stated that the benefit restriction request had been made in 13 shipping bills to expedite clearance. In the remaining 16 shipping bills, no such restriction request had been made. It was also stated that BRCs had been realized for most of the 29 shipping bills, and some 2024 shipping bills were in the process of realization. Furthermore, it was stated that since 2024, no export benefits had been claimed, and free shipping bills were being filed.

On being asked whether remittances had been received for both the current and past shipping bills, it was stated that BRCs had been realized and copies would be shared via the Director's email within 2-3 days.

On being asked to provide a copy of the contract with the supplier, it was stated that the same would be shared via the Director's email within 2-3 days.

On being asked about the profit margin in the transaction, it was stated that the profit margin was approximately 80-90% on the sales value and about 300% on the purchase value.

On being asked whether the company had ever been penalized by Customs, GST, or any other government agency, it was stated that there were ongoing cases with the GST department but no penalties had been imposed by any authority.

On being asked whether there was anything further to add, it was stated that there was nothing further to state.

10. Re-determination of Valuation:-

The 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.

In this instant case, the exporter is supplying the subject goods to a related party and the exporter has grossly inflated the values by 4.73 times the purchase invoice values. Hence, in the present case, there are reasonable grounds to reject the declared value of the goods under Rule 8 of the Export Valuation Rules, 2017. Firstly, the exporter is exporting goods to his sister concern in Columbia, indicating that the buyer and seller are related parties. As per Rule 8, if the relationship between the buyer and seller appears to influence the price, the declared value can be rejected. Secondly, it is observed that the exporter has increased the value of the goods procured from his supplier by 4.73 times. Such a significant and unjustified escalation in value without any substantial value addition suggests manipulation of the declared price. An abnormal increase in value, creates reasonable doubt regarding the truth and accuracy of the declared value. Therefore, in view of the existence of a related party transaction and the unexplained fivefold increase in the value of the goods, the conditions for rejection of declared value under Rule 8 are clearly satisfied.

Hence, the declared value i.e. Rs. 4,32,64,123.87 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.

Once the declared value of the goods is rejected 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.

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

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

10.3 Rule 5. Computed Value Method. - If the value cannot be determined under rule 4, it shall be based on a computed value, which shall include the following:- (a) cost of production , manufacture or processing of export goods; (b) charges, if any, for the design or brand; (c) an amount towards profit.

The Exporter in this case is acting as a merchant exporter. The exporter has sourced the goods from the supplier M/s. Safe Parentals Pvt Ltd. (GSTIN - 37AADCS1197A1ZK).

The following facts have emerged during the course of investigation:

- The exporters' representative has admitted in the statements recorded under Section 108 of the Customs Act that the products are acquired in ready to export condition and no branding/packaging etc. is done on the products.
- Also, the exporter had submitted a letter dated 05.12.2023 (RUD – VII) wherein it is submitted that the exporter had filed the said shipping bills under claim of drawback restricting the same to 150% of the Purchase Invoice Value.

Keeping all the above facts in consideration, the valuation is attempted to be re-determined under rule 5 of the Export valuation rules. Rule 5 allows for the use of a computed value based on the **cost of production, manufacture or processing of export goods**, plus an amount for profit and general expenses.

Since, the exporter is merely a merchant procuring goods in finished condition from M/s. Safe Parentals Pvt. Ltd., without incurring any significant additional cost or transformation and no role being played in manufacturing, branding, or repackaging of the goods, it is both reasonable and equitable to adopt the purchase price as the base value.

The exporter has admitted themselves that they had restricted the drawback claim to 150% of the purchase value. This suggests that the exporter themselves considered a markup of **50% over the procurement cost** to be fair and adequate to cover handling, profit margin, and general expenses. This approach aligns with the spirit of Rule 5 and ensures a balanced computation of value that neither unfairly benefits the exporter nor causes revenue loss to the exchequer. **Hence, a 50% markup over the purchase value of ₹436.75 per combo pack is applied to determine the FOB value for export, which computes to ₹655.13 per unit (i.e., 436.75 + 218.38).**

Henceforth, this re-determination of value under Rule 5 is fully justified considering the nature of the export, absence of value addition, and the acknowledgment by the exporter of 150% markup in previous submissions. Accordingly, the **re-determined FOB and drawback values** are computed as under:

TABLE-IV

Sr. No.	Shipping Bill No. & Date	Quantity	Re-Determined FOB per Unit (INR)	Total Re-Determined FOB (INR)	Re-Determined Drawback @1.2% (INR)
1	5610105 dated 27.11.2023	8655	₹655.13	₹56,68,305.15	₹68,019.66
2	5609787 dated 27.11.2023	8625	₹655.13	₹56,49,648.13	₹67,795.78
	Total	17,280		₹1,13,17,953.28	₹1,35,815.44

11. Past Exports:

In order to investigate past consignments, the data was retrieved from ICEGATE for Exporter. On analysis of past data, it was found that the exporter had exported Belamyi Inj on 29 different occasions in the past to Columbia itself. The details of the said Shipping Bills are tabulated as under:

TABLE - V

Sr. No	Sb No.	Sb Dt.	FOB	DRAWBACK Disbursed Status
1	1797486	6/16/2023	15854606.87	EGM DETAILS MISMATCHED
2	1797630	6/16/2023	7891976.8	YES
3	3405682	8/23/2023	10631000.08	YES
4	3405685	8/23/2023	10224576.01	YES
5	3407597	8/23/2023	6825581.01	YES
6	5609787	11/27/2023	21594076.45	QUERY RAISED
7	5610105	11/27/2023	21670044.67	QUERY RAISED
8	6174920	12/20/2023	11012280.4	QUERY RAISED
9	6175277	12/20/2023	4259112	QUERY RAISED AS FOB IS MORE THAN 150% OF TAX INVOICE VALUE
10	6175774	12/20/2023	11050947.33	QUERY RAISED AS FOB IS MORE THAN 150% OF TAX INVOICE VALUE
11	6176036	12/20/2023	7455274.86	QUERY RAISED AS FOB IS MORE THAN 150% OF TAX INVOICE VALUE
12	6176304	12/20/2023	12485907.72	QUERY RAISED AS FOB IS MORE THAN 150% OF TAX INVOICE VALUE
13	6176656	12/20/2023	22101801.15	QUERY RAISED AS FOB IS MORE THAN 150% OF TAX INVOICE VALUE
14	6177545	12/20/2023	4223208	QUERY RAISED AS FOB IS MORE THAN 150% OF TAX INVOICE VALUE
15	6697022	1/4/2023	6440749.89	YES
16	6697216	1/4/2023	9079284.85	YES
17	6697945	1/4/2023	10906156.27	YES
18	6698677	1/4/2023	3826974.3	YES
19	6699912	1/4/2023	17545336.12	YES
20	6702682	1/4/2023	10643270.26	YES
21	6703245	1/4/2023	8772668.5	YES
22	6703311	1/4/2023	13942172.59	YES
23	6704367	1/4/2023	100922229.61	YES
24	5976494	12/7/2022	6260920.32	YES
25	5976552	12/7/2022	19237227.79	YES
26	5976553	12/7/2022	10786917.57	YES
27	5976577	12/7/2022	5916672.56	YES
28	5976579	12/7/2022	18538745.22	YES
29	5976581	12/7/2022	3686833.65	YES
TOTAL			32,29,56,552.9	

The details of the following shipping bills were scrutinized, and it was found that in respect of some shipping bills, the drawback benefits could not be processed as Queries were raised by Drawback Officers which were left unanswered by the exporter. Thus, the aforesaid mentioned shipping bills are bifurcated into two categories, one where the drawback has been processed and ones where the drawback has not been processed.

Further, during the course of recording of statement, the exporters representative also provided the purchase invoice values of all these past shipping bills. (RUD - VIII)

It is also observed that the exporter has submitted letters for restricting drawback to 150% of the Purchase Invoice Values in 13 Shipping Bills (RUD-IX) as shown below:

Sr. No	Sb No.	Sb Dt.	FOB.	Invoice No
1	1797486	16-06-2023	15854606.9	MA0023003332
2	3405682	23-08-2023	10631000.1	MA0023005205
3	3405685	23-08-2023	10224576	MA0023005203
4	3407597	23-08-2023	6825581.01	MA0023005208
5	5609787	27-11-2023	21594076.5	MA0023007657
6	5610105	27-11-2023	21670044.7	MA0023007658
7	6174920	20-12-2023	11012280.4	MA0023008167
8	6175277	20-12-2023	4259112	MA0023008168
9	6175774	20-12-2023	11050947.3	MA0023008170
10	6176036	20-12-2023	7455274.86	MA0023008171
11	6176304	20-12-2023	12485907.7	MA0023008172
12	6176656	20-12-2023	22101801.2	MA0023008166
13	6177545	20-12-2023	4223208	MA0023008173

It was also observed that the exporter is in the habit of grossly inflating the value from the purchase invoice value. It is also observed that the exporter has remained silent where full drawback has been processed despite the letters for restricting drawback which shows the guilty intention on part of the exporter. It is also observed that the exporter has happened to ignore shipping bills where Query regarding valuation has been raised by the drawback officers and the same are lying in Drawback Queue since long. The fact that the exporter has not attempted to offer any explanation in response to the queries raised shows that the exporter did not have any contention to offer to those queries.

In view of the above facts, the benefits in respect of the past shipping bills where similar goods have been exported and where export benefits have been processed are recalculated to 150% of the Tax Invoice Value and the same is tabulated as under:

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]:

14. RELEVANT LEGAL PROVISIONS
A. Customs Act, 1962

Accordingly, it is evident that the exporter has claimed undue Drawback to the tune of Rs. 18,60,279.74 and undue RODTEP to the tune of Rs. 2,14,068.59/- by way of overvaluation and the same are liable to be demanded back from the exporter.

Sl. No.	Sb No.	Sb Dt	FOB	DBK	RODTEP Value	Purchase	FOB Value Addition	Drawback	RODTEP Permitted
1	1297486	6/16/2023	15834606.9	206110	126837	3390020	5083030	66103.39	40680.24
2	3609787	11/27/2023	21594076.5	259129	0	376696	3650433.5	7433.9	
3	3610103	11/27/2023	21670044.7	260041	0	3780071	5670100.5	73711.38	
4	6174920	12/20/2023	11012280.4	132147	0	1886760	2830140	36791.82	
5	6175277	12/20/2023	4259112	51109	0	738432	1107648	14399.42	
6	6175774	12/20/2023	11050947.3	132611	0	1893311	2839966.5	36919.56	
7	6176036	12/20/2023	7455274.86	89463	0	1683112	2524668	32820.68	
8	6176304	12/20/2023	12485907.7	149831	0	2069971	3104936.5	40364.43	
9	6176656	12/20/2023	22101801.2	265222	0	3786623	5679934.5	73839.13	
10	6177343	12/20/2023	4223208	50679	0	732278	1098417	14279.42	

TABLE-VII

The Shipping Bills as tabulated in Table V where benefits have not been processed are also re-calculated to 150% of the Purchase Invoice Values and the same are show below along with re-calculated benefits.

Sl. No	Shipping Bill	Date	DBK	RODTEP	Purchase Value	FOB Value Addition	Drawback	RODTEP Permitted
1	1297486	6/16/2023	102596.00	63136.00	1314806.00	1972209.00	25683.72	15777.67
2	3405682	8/23/2023	138203.00	85048.00	1278883.00	2368327.50	30783.26	18946.62
3	3405683	8/23/2023	13919.00	81297.00	1534233.00	2301379.50	29917.93	18411.04
4	3407397	8/23/2023	88233.00	34603.00	144507.00	212760.50	28245.89	17387.08
5	6697023	1/4/2023	8003.00	0.00	1467077.00	2200613.50	28608.00	
6	6697216	1/4/2023	118301.00	0.00	1951672.00	2927308.00	38077.60	
7	6697945	1/4/2023	141750.09	0.00	1553615.00	2333422.50	30334.49	
8	6698677	1/4/2023	49731.00	0.00	649151.00	973726.50	12638.44	
9	6699012	1/4/2023	228089.00	0.00	2789350.00	4184323.00	54396.23	
10	6702682	1/4/2023	138363.00	0.00	1696046.00	2544699.00	33072.90	
11	6703343	1/4/2023	114045.00	0.00	1394275.00	2092162.50	27198.11	
12	6703311	1/4/2023	181248.00	0.00	2226061.00	3339091.50	43408.19	
13	6704367	1/4/2023	131199.00	0.00	1606781.00	2410171.50	31332.23	
14	6704944	12/7/2022	81392.00	0.00	1467077.00	2200613.50	28608.00	
15	6705522	12/7/2022	250054.00	0.00	3157771.00	4730036.50	61576.53	
16	6705533	12/7/2022	140230.00	0.00	1390970.00	2386435.00	31023.92	
17	6705777	12/7/2022	76917.00	0.00	976343.00	1464514.50	19038.69	
18	6706279	12/7/2022	241004.00	0.00	3046189.00	4569283.50	59400.69	
19	6706381	12/7/2022	47929.00	0.00	649151.00	973726.50	12638.44	
TOTAL			₹24,86,243.00	₹2,84,586.00	₹3,21,00,650.00	₹4,51,51,020.00	₹6,25,963.26	₹70,517.41
Drawback								₹218,60,279.74
RODTEP								₹21,14,068.59

TABLE-VI

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 rate of drawback under section 75.

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

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

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

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

for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), or any other law, or any scheme of the Central Government, for the time being in force, by such person] or his agent or

employee and such instrument is utilized under the Provisions of this Act or the Rules or regulations made or notifications issued there under, by a person other than the person to whom the instrument was issued, the duty 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 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.

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.

18. Recovery of amount of Drawback where export proceeds not realized: -

Where an amount of drawback has been paid to an exporter or a person authorized by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such export goods have not been realized 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 in the manner specified

B. 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:

15.1 M/s. Elanco India Pvt Ltd (IEC- 3316909851) having its office at No-401, 4th Floor, Quantum Build, ING Central Awanue Hiranandani, Thane, Maharashtra - 400607 had filed Shipping Bill Nos. 5609787 & 5610105 both dated 27.11.2023 through their Customs Three Rose Services (License Number - 11/779) at MSWC CFS. The goods being attempted to be exported were Veterinary Medicines Belamyl R Inj Sol 500 ml Combo Pack. Consequently, the subject goods were put on hold for suspected overvaluation.

15.2 Subsequently, the subject goods pertaining to Shipping Bill Nos. 5609787 & 5610105 both dated 27.11.2023 were examined 100% vide Panchanama dated 09.12.2023 where the subject goods were found as declared in the said Shipping Bills, their corresponding Invoices and Packing Lists w.r.t. declared quantity and description. However, it was observed that the goods were declared in the Shipping Bill in Kgs whereas the goods were declared in numbers in the purchase tax invoices. However, it is observed that the UQC for Chapter heading 3004 as per the Customs Tariff Act, 1975 is in Kgs, so it is properly declared by the exporter.

15.3 The Representative Sealed Samples drawn during the course of examination were sent to DYCC for testing. DYCC tested the RSS and forwarded the test Reports vide DYCC Reports No. 1132/SIIB(X) dated 13.12.2023 and 1131/SIIB(X) dated 13.12.2023 wherein the samples were found to be as declared in terms of composition.

15.4 During the course of investigation, the goods were released provisionally for export on submission of Bond equivalent to 100% FOB value of the goods and on submission of Cash Challan vide HCM-1237 dated 15.12.2023 of Rs. 2,50,000/- (Two Lakhs Fifty Thousand Only) vide letter dated 15.12.2023 as per the request of the exporter.

15.5 Further, during the course of investigation, it was observed that the exporter had purchased the subject goods from another supplier namely M/s. Safe Parentals Pvt Ltd. (GSTIN - 37AADCS1197A1ZK). The exporter had purchased the goods from the said supplier vide Invoice No SPL/23-24/260 dated 28.10.2023 at the rate of Rs. 436.75 per combo pack.

As per Table III, it is evident that the exporter has enhanced the value by 4.73 times the purchase invoice value to its sister concern which falls under the category of related party transaction.

15.6 Hence, in the present case, there are reasonable grounds to reject the declared value of the goods under Rule 8 of the Export Valuation Rules, 2017 as firstly, the exporter is exporting goods to his sister concern in Columbia, indicating that the buyer and seller are related parties. As per Rule 8, if the relationship between the buyer and seller appears to influence the price, the declared value can be rejected. Secondly, it is observed that the exporter has increased the value of the goods procured from his supplier by 4.73 times. Such a significant and unjustified escalation in value without any substantial value addition suggests manipulation of the declared price. An abnormal increase in value, creates reasonable doubt regarding the truth and accuracy of the declared value. Therefore, in view of the existence of a related party transaction and the unexplained fivefold increase in the value of the goods, the conditions for rejection of declared value under Rule 8 are clearly satisfied.

15.7 As the Export goods were not standard goods, the Export data in Export Commodity Data Base (ECDB) could not be used for comparing price of the goods of like kind and quality as required under Rule 4 of CVR, 2007. Further, the 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.

15.8 Thereafter, the valuation is attempted to be re-determined under rule 5 of the Export valuation rules. Rule 5 allows for the use of a computed value based on the **cost of production, manufacture or processing of export goods**, plus an amount for profit and general expenses.

Since, the exporter is merely a merchant procuring goods in finished condition from M/s. Safe Parentals Pvt. Ltd., without incurring any significant additional cost or transformation and no role being played in manufacturing, branding, or repackaging of the goods, it is both reasonable and equitable to adopt the purchase price as the base value.

The exporter has admitted themselves that they had restricted the drawback claim to 150% of the purchase value. This suggests that the exporter themselves considered a markup of **50% over the procurement cost** to be fair and adequate to cover handling, profit margin, and general expenses. This approach aligns with the spirit of Rule 5 and ensures a balanced computation of value that neither unfairly benefits the exporter nor causes revenue loss to the exchequer. **Hence, a 50% markup over the purchase value of ₹436.75 per combo pack is applied to determine the FOB value for export, which computes to ₹655.13 per unit (i.e., 436.75 + 218.38).**

15.9 The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bills comes to Rs. 1,13,17,953.28/- against the declared FOB value of Rs. 4,32,64,123.87/-. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 5,19,169.49/- whereas they were eligible for Drawback of Rs. 1,35,815.44/- (as tabulated in Table-IV above).

15.10 Thus, 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 and description of the goods in the Shipping Bills filed by them to the Customs authorities.

15.11 As the Exporter had not made declaration truthfully in the said Shipping Bills, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue Export benefits not legitimately payable to them. The Exporter had declared the FOB value in the Shipping Bills as Rs. 4,32,64,123.87/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 1,13,17,953.28/- only and hence higher Drawback & RoSCTL and other Export incentives were attempted to be 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 which has rendered the goods liable for confiscation under Section 113(i) of the Customs Act and has rendered the exporter liable for penalty under Section 114(iii) of the Customs Act.

15.12 As the goods were attempted to be Exported by mis-declaration in terms of value for which confiscation is proposed. However, the drawback claimed in the live Shipping Bills as mentioned in Table-I is not demanded since the drawback in respect of these shipping bills was not processed as Query was raised by the Drawback Officers.

15.13 During scrutiny of the past exports of *Belamyl Injection* to Colombia, it has been revealed that the exporter has consistently engaged in the practice of grossly inflating the declared FOB value in comparison to the purchase invoice value. It is further observed that the exporter has submitted multiple letters across different shipping bills, purportedly requesting the restriction of export benefits to 150% of the purchase invoice value. **However, a closer examination shows that the exporter remained conspicuously silent in cases where full drawback was processed despite such letters, thereby reflecting a clear guilty intent to avail undue export incentives wherever possible.**

Moreover, it is also noted that in instances where valuation queries were raised by Drawback Officers, the corresponding shipping bills have been pending in the Drawback Queue for an extended period without any response from the exporter. The exporter's failure to offer any explanation or justification in response to these queries indicates a deliberate strategy to evade scrutiny, further highlighting the **dubious and malafide conduct** adopted by the exporter in manipulating export incentives.

The cumulative conduct of the exporter — namely, selective submission of letters to restrict incentives, silence where undue benefits were granted, and complete non-compliance with valuation queries — clearly establishes a pattern of fraudulent behavior aimed at wrongful gain. The deliberate inflation of export values, coupled with the exporter's evasive actions during official scrutiny, unequivocally points towards an intention to misrepresent facts, manipulate

government benefits, and compromise the integrity of the export incentive framework. Such actions warrant strict scrutiny and renders the exporter liable for penalty under Section 114AA of the Customs Act, 1962.

15.14 For the past Shipping Bills as mentioned in Table-VI wherein similar goods have been exported and where export benefits have been processed, thereby in a similar manner by overvaluation which rendered the said goods liable for confiscation in terms of Provisions of Section 113(i) and 113(ia) of the Customs Act, 1962. The excess export incentive claimed by the Exporter in these Shipping Bills as tabulated in Table VI 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.

15.15 As above discussed, the Exporter has obtained excess RoDTEP by fraud, collusion, willful misstatement or suppression of facts. Accordingly, the same is recoverable under Section 28AAA of the Customs Act. Also, it appears that the M/s. Elanco India Pvt Ltd (IEC- 3316909851) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 for the reasons mentioned above.

16. Now, M/s. Elanco India Pvt Ltd (IEC- 3316909851) having its registered office at No-401, 4th Floor, Quantum Build, ING Central Avane Hiranandani, Thane, Maharashtra - 400607 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. 4,32,64,123.87/- covered under the Shipping Bill Nos. 5609787 & 5610105 both dated 27.11.2023 should not be rejected and re-determined to Rs. 48,83,443.91/- under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

ii. The drawback of Rs. 2,60,040.56/- and Rs. 2,59,128.93/- claimed in the Shipping Bill Nos. 5610105 & 5609787 both dated 27.11.2023 respectively should not be rejected and re-determined to 68,019.66/- and 67,795.78/- respectively.

iii. The said impugned Export goods covered under the Shipping Bill Nos. 5609787 & 5610105 both dated 27.11.2023 having total declared FOB value of Rs. 4,32,64,123.87/- which appear to be mis-declared in terms of valuation, should not be confiscated under the Provisions of Section 113(i) and 113(ia) of the Customs Act, 1962.

iv. Penalty should not be imposed on M/s. Elanco India Pvt Ltd (IEC-3316909851) under Section 114(iii) and 114AA of the Customs Act, 1962 for the above violation.

v. The excessive drawback amount of Rs 18,60,279.74/- claimed in Shipping Bills mentioned in Table-VI above should not be recovered 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.

vi. The excess RODTEP amount of Rs. 2,14,068.59/- claimed in Shipping Bills mentioned in Table-VI above should not be recovered 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 under Section 28AAA along with applicable interest under section 28AA of the Customs Act, 1962.

vii. Penalty should not be imposed on M/s. Elanco India Pvt Ltd (IEC-3316909851) under Section 114AB of the Customs Act, 1962 for the above violation.

viii. The FOB of the Shipping Bills shown in Table-V where export benefits have not been processed should not be re-determined, along with the export benefits, as depicted in Table-VII above. Further, the goods under the Shipping Bills as shown in Table-VII should not be confiscated under Section 113(i) and 113(ia) of the Customs Act and penalty under Section 114(iii) of the Customs Act should not be imposed in respect of the above shipping bills.

ix. The Bond should not be enforced and Bank Guarantee Cash Challan HCM No. 1237 dated 15.12.2023 of Rs. 2,50,000/- (Rupees Two Lakh & Fifty Thousand Only) submitted at the time of Provisional Release of the goods for Export, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

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

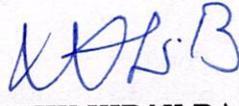
18. In case the notice is eligible to avail the facility of settlement of the case as per the Chapter XIVA of the Customs Act, 1962, and interested in the same, he may apply to the Settlement Commission as per prescribed procedure and also inform the same to the Adjudicating Authority

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

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

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

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


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

To,
Noticee,

M/s. Elanco India Pvt Ltd (IEC- 3316909851)
No-401, 4th Floor, Quantum Build,
ING Central Avane Hiranandani,
Thane, Maharashtra -400607

Copy to:

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

Annexure - I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill Nos. 5609787 & 5610105 both dated 27.11.2023
RUD-II	Panchanama dated 09.12.2023
RUD-III	Seizure Memo dated 11.12.2023
RUD-IV	Test Reports from DYCC
RUD-V	Provisional Release of Goods for Export
RUD-VI	Statement of the exporter
RUD-VII	Letter submitted by exporter for restricting Drawback to 150% of the Tax Invoice Value
RUD-VIII	Purchase Invoice Values of the past Shipping Bills
RUD- IX	Letters submitted by exporter for restricting drawback to 150% of the Purchase Invoice Values in 13 Shipping Bills

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

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<i>RUD- IX</i>	Letters submitted by exporter for restricting drawback to 150% of the Purchase Invoice Values in 13 Shipping Bills



Elanco India Private Limited
Registered Office:
Unit No. 401, 04th Floor, Quantum, Central Avenue,
Hiranandani Estate, Survey No. 72/6 & 319,
Ghodbunder Road, Thane (W) - 400607
Tel.: +91-22-62431200 E-mail: india.ahcare@elanco.com
CIN: U15122MH2014FTC322041

To
The Dy./Asstt Commissioner of Customs
i/c MSWC Export CFS
Jawaharlal Nehru Custom House
Nhava Sheva, Tal - Uran, Distt- Raigad
Maharashtra-400 707

Date: 05.12.2023

Subject: Request for release of Export consignments

We, Elanco India Private Limited, Unit No 401, 4th Floor, Quantum Building, Central Avenue, Hiranandani Estate, Survey No. 72/6 & 319, Ghodbunder Road, Thane (W)-400607, here in after referred to as "Exporter" has filed three shipping bills for export of "veterinary medicines". The goods have been consigned to M/s Elanco Colombia SAS, Calle 98 No 9A-41 Oficina 601, Colombia 11022* and buyer of the goods is M/s Elanco Animal Health Inc, Mattenstrasse 24A, CH 4058, Basel, Switzerland. The shipping bills have been filed under claim of draw back restricting to 150% of the purchase bill price. Further details of the Shipping bills are as under:

Sl.No	Shipping Bill No and date	Invoice No. and date	Description of goods	Quantity (Nos)	Unit price/ Total Value	Amount of Drawback claimed (Rs)
1	S.BILL NO : 5609787 DT: 27.11.2023	MA0023007657 dtd 26.11.2023	Veterinary medicines Belamyl R Inj SOL 500ML- Genereric name:-Multi vitamin B1,B2,B3,B12	8625	FOB Rs.2503.66 Per Nos. Total FOB Rs.21594077.37 CIF CHF - 27.57 Per Nos. Total CIF CHF Value 237791.25	Amount Of DBK RS.259128.93 @1.2% on PMV Rs 5612783.43 (149% of Purchase Price.)

2	S. BILL NO : 5610105 DT: 27.11.2023	MA0023007658 dtd 26.11.2023	Do	8655	FOB Rs 2503.76 Per Nos. Total FOB Rs.21670046.50 CIF CHF-27.57 Per Nos. Total CIF CHF VALUE 238618.35	Amount of DBK Rs 260040.56 @1.2% on PMV Rs 5632306.16 (149% of Purchase price)
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We have received a verbal communication from our associated Custom broker that, at the time of the export, the consignment was put on hold by the officer on the ground of certain valuation queries. As submitted, the above goods are medicines which are to be kept at the temperature of 23 degrees Celsius or below. Currently, the goods are kept in reefer container in your CFS. We therefore request you to release the goods/consignment as mentioned above and permit export.

The declared value is true and the same is as per the order copy received from the buyer. For your reference, please find enclosed herewith order copy.

We assure you that we will address all your queries in this regard.

We, the undersigned, remain yours in good faith.

Thanking you,

For **Elanco India Private Limited**

**Ashish N
Naik**

Digitally signed by
Ashish N Naik
Date: 2023.12.05
11:32:57 +05'30'

Authorised Signatory.

Encl.: as stated above

Invoice Number	SAP Doc No	Customer Name	Invoice Date	Product Number	Product Name	Invoice Currency	Amount in Foreign Currency
MA0022005137	8024021981	Elanco Tiergesundheits AG	06/12/2022	AH233282ECO	BELAMYL R INJ SOL 500ML COMBO PK (CHF		225,798
MA0022005143	8024021992	Elanco Tiergesundheits AG	06/12/2022	AH233282ECO	BELAMYL R INJ SOL 500ML COMBO PK (CHF		234,069
MA0022005146	8024022015	Elanco Tiergesundheits AG	06/12/2022	AH233238XCS	BELAMYL R INJ SOL 250ML COMBO PK (CHF		134,006
MA0022005147	8024022017	Elanco Tiergesundheits AG	06/12/2022	AH233282CCS	BELAMYL R INJ SOL 50ML COMBO PK C CHF		75,793
MA0022005156	8024022027	Elanco Tiergesundheits AG	06/12/2022	AH233282XCS	BELAMYL R INJ SOL 100ML COMBO PK (CHF		45,312
MA0022005163	8024022035	Elanco Tiergesundheits AG	06/12/2022	AH233282ECO	BELAMYL R INJ SOL 500ML COMBO PK (CHF		72,371
MA0023000081	8024022667	Elanco Tiergesundheits AG	03/01/2023	AH233282ECO	BELAMYL R INJ SOL 500ML COMBO PK (CHF		125,719
MA0023000090	8024022676	Elanco Tiergesundheits AG	03/01/2023	AH233282CCS	BELAMYL R INJ SOL 50ML COMBO PK C CHF		75,793
MA0023000091	8024022677	Elanco Tiergesundheits AG	03/01/2023	AH233282ECO	BELAMYL R INJ SOL 500ML COMBO PK (CHF		103,388
MA0023000092	8024022678	Elanco Tiergesundheits AG	03/01/2023	AH2332012CS	BELAMYL R INJ SOL 10ML COMBO PK C CHF		106,556
MA0023000093	8024022679	Elanco Tiergesundheits AG	04/01/2023	AH233282ECO	BELAMYL R INJ SOL 500ML COMBO PK (CHF		119,102
MA0023000094	8024022680	Elanco Tiergesundheits AG	04/01/2023	AH233282XCS	BELAMYL R INJ SOL 100ML COMBO PK (CHF		45,312
MA0023000096	8024022683	Elanco Tiergesundheits AG	04/01/2023	AH233282ECO	BELAMYL R INJ SOL 500ML COMBO PK (CHF		206,775
MA0023000097	8024022685	Elanco Tiergesundheits AG	04/01/2023	AH233282ECO	BELAMYL R INJ SOL 500ML COMBO PK (CHF		165,006
MA0023000098	8024022686	Elanco Tiergesundheits AG	04/01/2023	AH233238XCS	BELAMYL R INJ SOL 250ML COMBO PK (CHF		131,028
MA0023003316	8024030071	Elanco Tiergesundheits AG	15/06/2023	AH233282XCS	BELAMYL R INJ SOL 100ML COMBO PK (CHF		91,776
MA0023003332	8024030094	Elanco Tiergesundheits AG	16/06/2023	AH233282CCS	BELAMYL R INJ SOL 50ML COMBO PK C CHF		72,914
MA0023003343	8024030108	Elanco Tiergesundheits AG	16/06/2023	AH2332012CS	BELAMYL R INJ SOL 10ML COMBO PK C CHF		108,029
MA0023005203	8024034783	Elanco Tiergesundheits AG	23/08/2023	AH233282ECO	BELAMYL R INJ SOL 500ML COMBO PK (CHF		113,726
MA0023005205	8024034786	Elanco Tiergesundheits AG	23/08/2023	AH233282ECO	BELAMYL R INJ SOL 500ML COMBO PK (CHF		117,035
MA0023005208	8024034804	Elanco Tiergesundheits AG	23/08/2023	AH233282CCS	BELAMYL R INJ SOL 50ML COMBO PK C CHF		74,833
MA0023007657	8024041165	Elanco Tiergesundheits AG	26/11/2023	AH233282ECO	BELAMYL R INJ SOL 500ML COMBO PK (CHF		237,791
MA0023007658	8024041166	Elanco Tiergesundheits AG	26/11/2023	AH233282ECO	BELAMYL R INJ SOL 500ML COMBO PK (CHF		238,618
MA0023008166	8024042501	Elanco Tiergesundheits AG	18/12/2023	AH233282ECO	BELAMYL R INJ SOL 500ML COMBO PK (CHF		239,032
MA0023008167	8024042504	Elanco Tiergesundheits AG	18/12/2023	AH233282ECO	BELAMYL R INJ SOL 500ML COMBO PK (CHF		119,102
MA0023008168	8024042507	Elanco Tiergesundheits AG	18/12/2023	AH233282XCS	BELAMYL R INJ SOL 100ML COMBO PK (CHF		46,080
MA0023008170	8024042509	Elanco Tiergesundheits AG	18/12/2023	AH233282ECO	BELAMYL R INJ SOL 500ML COMBO PK (CHF		119,516
MA0023008171	8024042511	Elanco Tiergesundheits AG	18/12/2023	AH2332012CS	BELAMYL R INJ SOL 10ML COMBO PK C CHF		80,531
MA0023008172	8024042512	Elanco Tiergesundheits AG	18/12/2023	AH233238XCS	BELAMYL R INJ SOL 250ML COMBO PK (CHF		135,123
MA0023008173	8024042513	Elanco Tiergesundheits AG	18/12/2023	AH233282XCS	BELAMYL R INJ SOL 100ML COMBO PK (CHF		45,696
MA0024002270	8024048349	Elanco Tiergesundheits AG	03/04/2024	AH233282XCS	BELAMYL R INJ SOL 100ML COMBO PK (CHF		72,618
MA0024002285	8024048370	Elanco Tiergesundheits AG	03/04/2024	AH233238XCS	BELAMYL R INJ SOL 250ML COMBO PK (CHF		101,588
MA0024002274	8024048355	Elanco Tiergesundheits AG	03/04/2024	AH233282ECO	BELAMYL R INJ SOL 500ML COMBO PK (CHF		84,602
MA0024002280	8024048363	Elanco Tiergesundheits AG	03/04/2024	AH233282ECO	BELAMYL R INJ SOL 500ML COMBO PK (CHF		170,689
MA0024002296	8024048387	Elanco Tiergesundheits AG	03/04/2024	AH233282ECO	BELAMYL R INJ SOL 500ML COMBO PK (CHF		170,095
MA0024002287	8024048374	Elanco Tiergesundheits AG	03/04/2024	AH233282CCS	BELAMYL R INJ SOL 50ML COMBO PK C CHF		77,477
MA0024004725	8024055326	Elanco Tiergesundheits AG	27/07/2024	AH233282ECO	BELAMYL R INJ SOL 500ML COMBO PK (CHF		169,798

Invoice Number	SAP Doc No	Customer Name	Invoice Date	Product Number	Product Name	Invoice Currency	Amount in Foreign Currency
MA0024004726	8024055327	Elanco Tiergesundheit AG	27/07/2024	AH233282ECO	BELAMYL R INJ SOL 500ML COMBO PK (CHF		169,501
MA0024004727	8024055329	Elanco Tiergesundheit AG	27/07/2024	AH233282ECO	BELAMYL R INJ SOL 500ML COMBO PK (CHF		84,602
MA0024004735	8024055366	Elanco Tiergesundheit AG	27/07/2024	AH233282CCS	BELAMYL R INJ SOL 50ML COMBO PK C CHF		78,484
MA0024004734	8024055360	Elanco Tiergesundheit AG	27/07/2024	AH2332012CS	BELAMYL R INJ SOL 10ML COMBO PK C CHF		72,606

454,560,066

Invoice Number	Amount in Indian Rupee (CIF Value)	Unit Sale Price
MA0022005137	19,585,187	27.57
MA0022005143	20,302,593	27.57
MA0022005146	11,623,384	15.51
MA0022005147	6,574,063	5.33
MA0022005156	3,930,251	8.00
MA0022005163	6,277,304	27.57
MA0023000081	11,236,738	27.57
MA0023000090	6,774,316	5.33
MA0023000091	9,240,739	27.57
MA0023000092	9,523,910	27.28
MA0023000093	10,552,315	27.57
MA0023000094	4,014,583	8.00
MA0023000096	18,319,991	27.57
MA0023000097	14,619,353	27.57
MA0023000098	11,608,949	15.51
MA0023003316	8,362,316	8.00
MA0023003332	6,718,070	5.33
MA0023003343	9,953,385	27.28
MA0023005203	10,709,693	27.57
MA0023005205	11,021,248	27.57
MA0023005208	7,047,103	5.33
MA0023007657	22,466,216	27.57
MA0023007658	22,544,359	27.57
MA0023008166	22,792,336	27.57
MA0023008167	11,356,735	27.57
MA0023008168	4,393,852	8.00
MA0023008170	11,396,168	27.57
MA0023008171	7,678,806	27.28
MA0023008172	12,884,354	15.51
MA0023008173	4,357,237	8.00
MA0024002270	6,670,659	6.33
MA0024002285	9,331,877	11.89
MA0024002274	7,771,553	19.79
MA0024002280	15,679,449	19.79
MA0024002296	15,624,911	19.79
MA0024002287	7,117,065	5.59
MA0024004725	16,093,855	19.79

Invoice Number	Amount in Indian Rupee (CIF Value)	Unit Sale Price
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MA0024004726	16,065,718	19.79
MA0024004727	8,018,791	19.79
MA0024004735	7,438,852	5.59
MA0024004734	6,881,782	24.01

Invoice Number	Total Quantity	Purchase Invoice Number	Purchase Invoice Date	Purchase Invoice Amount	Unit Purchase Rate	Export Collection Date	Shipping Bill No	Shipping Bill Date	Port of Export	FOB Value
MA0022005137	8,190	SPL/22-23/336	04-11-2022	3,046,189	371.94	12/22/2022	5976579	07/12/2022	INNSA1	18,538,745.15
MA0022005143	8,490	SPL/22-23/349	12-11-2022	3,157,771	371.94	12/22/2022	5976552	07/12/2022	INNSA1	19,237,228.64
MA0022005146	8,640	SPL/22-23/348	12-11-2022	1,590,970	184.14	12/22/2022	5976553	07/12/2022	INNSA1	10,786,916.73
MA0022005147	14,220	SPL/22-23/337	04-11-2022	1,467,077	103.17	12/22/2022	5976494	07/12/2022	INNSA1	6,260,920.32
MA0022005156	5,664	SPL/22-23/335	26/08/2022	649,151	114.61	12/22/2022	5976581	07/12/2022	INNSA1	3,686,833.65
MA0022005163	2,625	SPL/22-23/336	04-11-2022	976,343	371.94	12/22/2022	5976577	07/12/2022	INNSA1	5,916,672.56
MA0023000081	4,560	SPL/22-23/349	12-11-2022	1,696,046	371.94	1/23/2023	6702682	04/01/2023	INNSA1	10,643,270.26
MA0023000090	14,220	SPL/22-23/447	30-11-2022	1,467,077	103.17	1/23/2023	6697022	04/01/2023	INNSA1	6,440,749.89
MA0023000091	3,750	SPL/22-23/404	19-11-2022	1,394,775	371.94	1/23/2023	6703245	04/01/2023	INNSA1	8,772,668.50
MA0023000092	3,906	SPL/22-23/427	24-11-2022	1,951,672	499.66	1/23/2023	6697216	04/01/2023	INNSA1	9,079,284.85
MA0023000093	4,320	SPL/22-23/426	24-11-2022	1,606,781	371.94	1/23/2023	6704367	04/01/2023	INNSA1	10,092,229.61
MA0023000094	5,664	SPL/22-23/428	24/11/2022	649,151	114.61	1/23/2023	6698677	04/01/2023	INNSA1	3,826,974.30
MA0023000096	7,500	SPL/22-23/448	30-11-2022	2,789,550	371.94	1/23/2023	6699912	04/01/2023	INNSA1	17,545,336.12
MA0023000097	5,985	SPL/22-23/404	19-11-2022	2,226,061	371.94					
		SPL/22-23/448	30-11-2022			1/23/2023	6703311	04/01/2023	INNSA1	13,942,172.59
MA0023000098	8,448	SPL/22-23/491	14-12-2022	1,555,615	184.14	1/23/2023	6697945	04/01/2023	INNSA1	10,906,156.27
MA0023003316	11,472	SPL/23-24/40	10/05/2023	1,314,806	114.61	6/26/2023	1797630	16/06/2023	INNSA1	7,891,976.80
MA0023003332	13,680	SPL/23-24/41	10/05/2023	1,411,366	103.17	6/26/2023	1797486	16/06/2023	INNSA1	6,359,445.92
MA0023003343	3,960	SPL/23-24/42	20-05-2023	1,978,654	499.66	6/26/2023	1797486	16/06/2023	INNSA1	9,495,161.84
MA0023005203	4,125	SPL/23-24/90	20-07-2023	1,534,253	371.94	10/19/2023	3405685	23/08/2023	INNSA1	10,224,576.01
MA0023005205	4,245	SPL/23-24/90	20-07-2023	1,578,885	371.94	10/19/2023	3405682	23/08/2023	INNSA1	10,631,000.08
MA0023005208	14,040	SPL/23-24/89	20-07-2023	1,448,507	103.17	10/19/2023	3407597	23/08/2023	INNSA1	6,825,581.01
MA0023007657	8,625	SPL/23-24/260	28-10-2023	3,766,969	436.75	12/20/2023	5609787	27/11/2023	INNSA1	21,594,076.45
MA0023007658	8,655	SPL/23-24/260	28-10-2023	3,780,071	436.75	12/20/2023	5610105	27/11/2023	INNSA1	21,670,044.67
MA0023008166	8,670	SPL/23-24/267	07-11-2023	3,786,623	436.75	1/17/2024	6176656	20/12/2023	INNSA1	22,101,801.15
MA0023008167	4,320	SPL/23-24/267	07-11-2023	1,886,760	436.75	1/17/2024	6174920	20/12/2023	INNSA1	11,012,280.40
MA0023008168	5,760	SPL/23-24/265	07/11/2023	738,432	128.20	1/17/2024	6175277	20/12/2023	INNSA1	4,259,112.00
MA0023008170	4,335	SPL/23-24/278	14-11-2023	1,893,311	436.75	1/17/2024	6175774	20/12/2023	INNSA1	11,050,947.33
MA0023008171	2,952	SPL/23-24/266	07/11/2023	1,683,112	570.16	1/17/2024	6176036	20/12/2023	INNSA1	7,455,274.86
MA0023008172	8,712	SPL/23-24/232	08/10/2023	2,069,971	237.60	1/17/2024	6176304	20/12/2023	INNSA1	12,485,907.72
MA0023008173	5,712	SPL/23-24/265	07/11/2023	732,278	128.20	1/17/2024	6177545	20/12/2023	INNSA1	4,223,208.00
MA0024002270	11,472	SPL/23-24/401	04/03/2024	1,422,528	124.00	4/18/2024	9022272	10/04/2024	INNSA1	6,414,100.83
MA0024002285	8,544	SPL/23-24/403	04-03-2024	2,065,427	241.74					
		SPL/23-24/414	07-03-2024			4/18/2024	9022000	10/04/2024	INNSA1	8,938,318.11
MA0024002274	4,275	SPL/23-24/402	04/03/2024	1,850,006	432.75	4/18/2024	9021813	10/04/2024	INNSA1	7,455,744.08
MA0024002280	8,625	SPL/23-24/402	04/03/2024	3,732,469	432.75	4/18/2024	9022418	10/04/2024	INNSA1	15,091,459.63
MA0024002296	8,595	SPL/23-24/416	07/03/2024	3,719,486	432.75	4/18/2024	9022624	10/04/2024	INNSA1	15,037,611.04
MA0024002287	13,860	SPL/23-24/415	07/03/2024	1,483,020	107.00	4/18/2024	9022981	10/04/2024	INNSA1	6,912,918.18
MA0024004725	8,580	SPL/24-25/114	31/05/2024	3,712,995	432.75	8/22/2024	2766330	27/07/2024	INNSA1	14,977,277.70

Invoice Number	Total Quantity	Purchase Invoice Number	Purchase Invoice Date	Purchase Invoice Amount	Unit Purchase Rate	Export Collection Date	Shipping Bill No	Shipping Bill Date	Port of Export	FOB Value
MA0024004726	8,565	SPL/24-25/118	01/06/2024	3,706,504	432.75	8/22/2024	2766366	27/07/2024	INNSA1	14,949,848.76
MA0024004727	4,275	SPL/24-25/117	01/06/2024	1,553,877	363.48	8/22/2024	2766438	27/07/2024	INNSA1	7,561,646.60
MA0024004735	14,040	SPL/24-25/113	31/05/2024	1,502,280	107.00	8/22/2024	2766438	27/07/2024	INNSA1	7,014,769.07
MA0024004734	3,024	SPL/24-25/115	31/05/2024	1,343,775	444.37	8/22/2024	2766438	27/07/2024	INNSA1	6,489,457.76

4,082,583

411,423

3,024,439

300,225

Invoice Number	Duty Drawback Amount	RoadTep Amount	DDB %	RoadTep %	Excess DDB (over 150% on Purchase Value)	Excess RoadTep (over 150% on Purchase Value)	Scroll Number	Scroll Date	Comment
MA0022005137	241,003.69	-	1.30%	0.00%	181,603	-	80981/2022	23/12/2022	full DBK claim
MA0022005143	250,083.97	-	1.30%	0.00%	188,507	-	80981/2022	23/12/2022	full DBK claim
MA0022005146	140,229.92	-	1.30%	0.00%	109,206	-	80981/2022	23/12/2022	full DBK claim
MA0022005147	81,391.96	-	1.30%	0.00%	52,784	-	80981/2022	23/12/2022	full DBK claim
MA0022005156	47,928.84	-	1.30%	0.00%	35,270	-	80981/2022	23/12/2022	full DBK claim
MA0022005163	76,917.00	-	1.30%	0.00%	57,878	-	80981/2022	23/12/2022	full DBK claim
MA0023000081	138,362.51	-	1.30%	0.00%	105,290	-	83929/2023	17/01/2023	full DBK claim
MA0023000090	83,729.75	-	1.30%	0.00%	55,122	-	83929/2023	17/01/2023	full DBK claim
MA0023000091	114,044.70	-	1.30%	0.00%	86,847	-	83929/2023	17/01/2023	full DBK claim
MA0023000092	118,031.00	-	1.30%	0.00%	79,973	-	83929/2023	17/01/2023	full DBK claim
MA0023000093	131,198.99	-	1.30%	0.00%	99,867	-	83929/2023	17/01/2023	full DBK claim
MA0023000094	49,750.67	-	1.30%	0.00%	37,092	-	83929/2023	17/01/2023	full DBK claim
MA0023000096	228,089.40	-	1.30%	0.00%	173,693	-	83929/2023	17/01/2023	full DBK claim
MA0023000097	181,248.25	-	1.30%	0.00%	137,840	-	83929/2023	17/01/2023	full DBK claim
MA0023000098	141,780.04	-	1.30%	0.00%	111,446	-	83929/2023	17/01/2023	full DBK claim
MA0023003316	102,595.70	63,136.00	1.30%	0.80%	76,957	47,358	99783/2023	28/06/2023	full DBK claim
MA0023003332	82,672.80	50,876.00	1.30%	0.80%	55,151	33,939	N.A.	N.A.	150% letter submitted
MA0023003343	123,437.09	75,961.00	1.30%	0.80%	84,853	52,217	N.A.	N.A.	150% letter submitted
MA0023005203	132,919.49	81,797.00	1.30%	0.80%	103,002	63,386	106393/	12/09/2023	150% letter submitted
MA0023005205	138,203.00	85,048.00	1.30%	0.80%	107,415	66,101	106393/	12/09/2023	150% letter submitted
MA0023005208	88,732.55	54,604.65	1.30%	0.80%	60,487	37,223	106307/	11/09/2023	150% letter submitted
MA0023007657	259,128.93	-	1.20%	0.00%	191,323	-	N.A. put up fi	N.A.	150% letter submitted
MA0023007658	260,040.56	-	1.20%	0.00%	191,999	-	N.A. put up fi	N.A.	150% letter submitted
MA0023008166	265,221.61	-	1.20%	0.00%	197,062	-	N.A.- fob is n	N.A.	150% letter submitted
MA0023008167	132,147.36	-	1.20%	0.00%	98,186	-	N.A.- fob is n	N.A.	150% letter submitted
MA0023008168	51,109.34	-	1.20%	0.00%	37,818	-	N.A.- fob is n	N.A.	150% letter submitted
MA0023008170	132,611.37	-	1.20%	0.00%	98,532	-	N.A.- fob is n	N.A.	150% letter submitted
MA0023008171	89,463.30	-	1.20%	0.00%	59,167	-	N.A.- fob is n	N.A.	150% letter submitted
MA0023008172	149,830.89	-	1.20%	0.00%	112,571	-	N.A.- fob is n	N.A.	150% letter submitted
MA0023008173	50,678.50	-	1.20%	0.00%	37,497	-	N.A.- fob is n	N.A.	150% letter submitted
MA0024002270	-	-	0.00%	0.00%	-	-	N.A.	N.A.	Free Shipping Bill
MA0024002285	-	-	0.00%	0.00%	-	-	N.A.	N.A.	Free Shipping Bill
MA0024002274	-	-	0.00%	0.00%	-	-	N.A.	N.A.	Free Shipping Bill
MA0024002280	-	-	0.00%	0.00%	-	-	N.A.	N.A.	Free Shipping Bill
MA0024002296	-	-	0.00%	0.00%	-	-	N.A.	N.A.	Free Shipping Bill
MA0024002287	-	-	0.00%	0.00%	-	-	N.A.	N.A.	Free Shipping Bill
MA0024004725	-	-	0.00%	0.00%	-	-	N.A.	N.A.	Free Shipping Bill

Invoice Number	Duty Drawback Amount	RoadTep Amount	DDB %	RoadTep %	Excess DDB (over 150% on Purchase Value)	Excess RoadTep (over 150% on Purchase Value)	Scroll Number	Scroll Date	Comment
MA0024004726	-	-	0.00%	0.00%	-	-	N.A.	N.A.	Free Shipping Bill
MA0024004727	-	-	0.00%	0.00%	-	-	N.A.	N.A.	Free Shipping Bill
MA0024004735	-	-	0.00%	0.00%	-	-	N.A.	N.A.	Free Shipping Bill
MA0024004734	-	-	0.00%	0.00%	-	-	N.A.	N.A.	Free Shipping Bill

Elanco India Private Limited



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Tel.: +91-22-62431200 E-mail: india.ahcare@elanco.com
CIN: U15122MH2014FTC322041

DATE: 26/11/2023

TO,
THE DEPUTY COMMISSIONER OF CUSTOMS,
i/e EXPORT CFS
JAWAHARLAL NEHRU CUSTOM,
SHEVA, DIST: RAIGAD.

DEAR SIR,

SUB: RESTRICTION OF DRAWBACK @ 150% OF PRESENT
MARKET VALUE AS PER DRAWBACK RULES.

Ref: SHIPPING BILL NO.: _____ DT: _____
INVOICE NO. MA0023007657 Dt. 26.11.2023
20 PALLETS OF BELAMYL R INJ SOL 500ML COMBO PK CO GENERIC NAME: MULTIVITAMIN B1,B2,B3,B12
TO BE SHIPTED TO COLUMBIA, BUENAVENTURA

Reference to the above subject, we request your repute authorities to restrict the
Drawback value to 150% of the Present Market Value as per our purchase price.

Yours kind co-operation in this matter will be highly appreciated.

Thanking You

Yours Faithfully
For ELANCO INDIA PVT. LTD.



Authorised signatory

Encl: As above



Elanco India Private Limited

Registered Office

Unit No. 401, 4th Floor, Quantum Building
Central Avenue, Hiranandani Estate,
Survey No. 72/6 & 319 Ghodbunder Road
Thane West - 400 607.

Tel.: +91-22-62431200 E-mail: india.ahcare@elanco.com

CIN: U15122MH2014FTC322041

DATE: 18/12/2023

TO,
THE DEPUTY COMMISSIONER OF CUSTOMS,
i/e EXPORT CFS
JAWAHARLAL NEHRU CUSTOM,
SHEVA, DIST: RAIGAD.

DEAR SIR,

SUB: RESTRICTION OF DRAWBACK @ 150% OF PRESENT
MARKET VALUE AS PER DRAWBACK RULES.

Ref: SHIPPING BILL NO.: _____ DT: _____
INVOICE NO. **MA0023008168** Dt. 18.12.2023

4 PLTS VETERINARY MEDICINES BELAMYL R INJ SOL 100ML COMBO PK CO
GENERIC NAME: MULTIVITAMIN B1,B2,B3,B12 TO BE SHIPTED TO BUENAVENTURA,
COLUMBIA

Reference to the above subject, we request your repute authorities to restrict the Drawback value to 150% of the Present Market Value as per our purchase price.

Yours kind co-operation in this matter will be highly appreciated.

Thanking You

Yours Faithfully

For ELANCO INDIA PVT. LTD.

Ashish N Naik

Digitally signed by Ashish N
Naik
Date: 2023.12.20 12:33:35
+05'30'

Authorised signatory

Encl: As above



Elanco India Private Limited

Registered Office

Unit No. 401, 4th Floor, Quantum Building
Central Avenue, Hiranandani Estate,
Survey No. 72/6 & 319 Ghodbunder Road
Thane West - 400 607.

Tel.: +91-22-62431200 E-mail: india.ahcare@elanco.com
CIN: U15122MH2014FTC322041

DATE: 18/12/2023

TO,
THE DEPUTY COMMISSIONER OF CUSTOMS,
i/e EXPORT CFS
JAWAHARLAL NEHRU CUSTOM,
SHEVA, DIST: RAIGAD.

DEAR SIR,

SUB: RESTRICTION OF DRAWBACK @ 150% OF PRESENT
MARKET VALUE AS PER DRAWBACK RULES.

Ref: SHIPPING BILL NO.: _____ DT: _____

INVOICE NO. **MA0023008167** Dt. 18.12.2023

10 PLTS VETERINARY MEDICINES BELAMYL R INJ SOL 500ML COMBO PK CO GENERIC
NAME: MULTIVITAMIN B1,B2,B3,B12 TO BE SHIPTED TO BUENAVENTURA, COLUMBIA

Reference to the above subject, we request your repute authorities to restrict the
Drawback value to 150% of the Present Market Value as per our purchase price.

Yours kind co-operation in this matter will be highly appreciated.

Thanking You

Yours Faithfully

For ELANCO INDIA PVT. LTD.

Ashish N

Naik

Authorised signatory

Digitally signed by Ashish
N Naik
Date: 2023.12.20 12:37:20
+05'30'

Encl: As above



Elanco India Private Limited

Registered Office

Unit No. 401, 4th Floor, Quantum Building
Central Avenue, Hiranandani Estate,
Survey No. 72/6 & 319 Ghodbunder Road
Thane West - 400 607.

Tel.: +91-22-62431200 E-mail: india.ahcare@elanco.com

CIN: U15122MH2014FTC322041

DATE: 18/12/2023

TO,
THE DEPUTY COMMISSIONER OF CUSTOMS,
i/e EXPORT CFS
JAWAHARLAL NEHRU CUSTOM,
SHEVA, DIST: RAIGAD.

DEAR SIR,

SUB: RESTRICTION OF DRAWBACK @ 150% OF PRESENT
MARKET VALUE AS PER DRAWBACK RULES.

Ref: SHIPPING BILL NO.: _____ DT: _____
INVOICE NO. **MA0023008173** Dt. 18.12.2023

4 PLTS VETERINARY MEDICINES BELAMYL R INJ SOL 100ML COMBO PK CO
GENERIC NAME: MULTIVITAMIN B1,B2,B3,B12 TO BE SHIPTED TO
BUENAVENTURA, COLUMBIA

Reference to the above subject, we request your repute authorities to restrict the Drawback value to 150% of the Present Market Value as per our purchase price. Yours kind co-operation in this matter will be highly appreciated.

Thanking You

Yours Faithfully

For ELANCO INDIA PVT. LTD.

Ashish N Naik

Digitally signed by Ashish N
Naik
Date: 2023.12.20 12:40:45
+05'30'

Authorised signatory

Encl: As above



Elanco India Private Limited

Registered Office

Unit No. 401, 4th Floor, Quantum Building
Central Avenue, Hiranandani Estate,
Survey No. 72/6 & 319 Ghodbunder Road
Thane West - 400 607.

Tel.: +91-22-62431200 E-mail: india.ahcare@elanco.com

CIN: U15122MH2014FTC322041

DATE: 18/12/2023

TO,
THE DEPUTY COMMISSIONER OF CUSTOMS,
i/e EXPORT CFS
JAWAHARLAL NEHRU CUSTOM,
SHEVA, DIST: RAIGAD.

DEAR SIR,

SUB: RESTRICTION OF DRAWBACK @ 150% OF PRESENT
MARKET VALUE AS PER DRAWBACK RULES.

Ref: SHIPPING BILL NO.: _____ DT: _____

INVOICE NO. **MA0023008170** Dt. 18.12.2023

10 PLTS VETERINARY MEDICINES BELAMYL R INJ SOL 500ML COMBO PK
CO GENERIC NAME: MULTIVITAMIN B1,B2,B3,B12 TO BE SHIPTED TO
BUENAVENTURA, COLUMBIA

Reference to the above subject, we request your repute authorities to restrict the Drawback value to 150% of the Present Market Value as per our purchase price. Yours kind co-operation in this matter will be highly appreciated.

Thanking You

Yours Faithfully

For ELANCO INDIA PVT. LTD.

Ashish N

Naik

Authorised signatory

Digitally signed by Ashish
N Naik
Date: 2023.12.20 12:39:30
+05'30'

Encl: As above



Elanco India Private Limited

Registered Office

Unit No. 401, 4th Floor, Quantum Building
Central Avenue, Hiranandani Estate,
Survey No. 72/6 & 319 Ghodbunder Road
Thane West - 400 607.

Tel.: +91-22-62431200 E-mail: india.ahcare@elanco.com

CIN: U15122MH2014FTC322041

DATE: 18/12/2023

TO,
THE DEPUTY COMMISSIONER OF CUSTOMS,
i/e EXPORT CFS
JAWAHARLAL NEHRU CUSTOM,
SHEVA, DIST: RAIGAD.

DEAR SIR,

SUB: RESTRICTION OF DRAWBACK @ 150% OF PRESENT
MARKET VALUE AS PER DRAWBACK RULES.

Ref: SHIPPING BILL NO.: _____ DT: _____
INVOICE NO. MA0023008172 Dt. 18.12.2023

12 PLTS VETERINARY MEDICINES BELAMYL R INJ SOL 250ML COMBO PK
CO GENERIC NAME: MULTIVITAMIN B1,B2,B3,B12 TO BE SHIPTED TO
BUENAVENTURA, COLUMBIA

Reference to the above subject, we request your repute authorities to restrict the
Drawback value to 150% of the Present Market Value as per our purchase price.

Yours kind co-operation in this matter will be highly appreciated.

Thanking You

Yours Faithfully

For ELANCO INDIA PVT. LTD.

Ashish N Naik

Digitally signed by Ashish N Naik
Date: 2023.12.20 12:44:45
+05'30'

Authorised signatory

Encl: As above



Elanco India Private Limited

Registered Office

Unit No. 401, 4th Floor, Quantum Building
Central Avenue, Hiranandani Estate,
Survey No. 72/6 & 319 Ghodbunder Road
Thane West - 400 607.
Tel.: +91-22-62431200 E-mail: india.ahcare@elanco.com
CIN: U15122MH2014FTC322041

DATE: 08/11/2023

TO,
DEPUTY COMMISSIONER OF CUSTOMS,
SAHAR AIR CUSTOMS,
MUMBAI

DEAR SIR,

SUB: RESTRICTION OF DRAWBACK @ 150% OF PRESENT
MARKET VALUE AS PER DRAWBACK RULES.

Ref: SHIPPING BILL NO.: _____ DT: _____

INVOICE NO. MA0023007332 Dt. 08.11.2023

290 CASES OF VETERINARY MEDICINES BELAMYL R INJ SOL 500ML COMBO PK CO GENERIC
NAME: MULTIVITAMIN B1,B2,B3,B12 TO BE SHIPTED TO COLOMBIA.

Reference to the above subject, we request your repute authorities to restrict the
Drawback value to 150% of the Present Market Value as per our purchase price.

Yours kind co-operation in this matter will be highly appreciated.

Thanking You

Yours Faithfully
For ELANCO INDIA PVT. LTD.

Authorised signatory

Encl: As above



Elanco India Private Limited

Registered Office :

Unit No. 401, 04th Floor, Quantum, Central Avenue.

Hiranandani Estate, Survey No. 72/6 & 319,

Ghodbunder Road, Thane (W) - 400607

Tel.: +91-22-62431200 E-mail : india.ahcare@elanco.com

CIN : U15122MH2014FTC322041

To

Date: 30.08.2023

The Deputy Commissioner of Customs

Jawaharlal Nehru Custom House

Nhava Sheva, Tal - Uran, Distt- Raigad

Maharashtra-400 707

Subject: Request for release of Export consignments

We, Elanco India Private Limited, Unit No 401, 4th Floor, Quantum Building, Central Avenue, Hiranandani Estate, Survey No. 72/6 &319, Ghodbunder Road, Thane (W)-400607, here in after referred to as “Exporter” has filed three shipping bills for export of “veterinary medicines”. The goods have been consigned to M/s Elanco Colombia SAS, Calle 98 No 9A-41 Oficina 601, Colombia 110221 and buyer of the goods is M/s Elanco Animal Health Inc, Mattenstrasse 24A, CH 4058, Basel, Switzerland. The shipping bills have been filed under claim of drawback and benefit /reward under RODTEP Scheme. Further details of the Shipping bills are as under:

Sl.No	Shipping Bill No and date	Invoice No. and date	Description of goods	Quantity (Nos)	Unit price/ Total Value	Amount of Drawback claimed (Rs)	RODTEP Amount (Rs)
1	3405682 dtd 23.08.2023	MA0023005205 dtd 23.08.2023	Veterinary medicines Belamyl R Inj SOL 500ML- Genereric name- : Multi vitamin B1,B2,B3	4245	CHF- 27.57 CHF-1, 17,034.65 (Rs 1,06,31,001.01)	1,38,203.01	85,048.01
2	3405685 dtd 23.08.2023	MA0023005203 DTD 23.08.2023	do	4,125	CHF-27.57 CHF 1,13,726.2 (Rs 1,02,24,576.94	1,32,919.50	81,796.62
3	3407597 dtd23.08.2023	MA0023005208 dtd 23.08.2023	do	14,040	CHF27.57 CHF73750.20 (Rs 68,25,581)	88732.55	54604.65

We have received a verbal communication from our associated Custom broker that, at the time of the export, the consignment was put on hold by the officer on the ground of certain valuation queries. As submitted, the above goods are medicines which are to be kept at the temperature of 23 degrees Celsius or below. Currently, the goods are kept in reefer container in your CFS. We therefore request you to release the goods/consignment as mentioned above for the export. please restrict the value for drawback to 150% of the purchase bill price and permit export.

We assure you that we will address all your queries in this regard.

We, the undersigned, remain yours in good faith.

Thanking you,

For **Elanco India Private Limited**

Ashish
N Naik Digitally signed
by Ashish N Naik
Date: 2023.08.30
16:48:59 +05'30'

Authorised Signatory.

Elanco India Private Limited



Registered Office

Unit No. 401, 4th Floor, Quantum Building
Central Avenue, Hiranandani Estate,
Survey No. 72/6 & 319 Ghodbunder Road
Thane West - 400 607.
Tel.: +91-22-62431200 E-mail: india.ahcare@elanco.com
CIN: U15122MH2014FTC322041

DATE: 26/11/2023

TO,
THE DEPUTY COMMISSIONER OF CUSTOMS,
i/e EXPORT CFS
JAWAHARLAL NEHRU CUSTOM,
SHEVA, DIST: RAIGAD.

DEAR SIR,

SUB: RESTRICTION OF DRAWBACK @ 150% OF PRESENT
MARKET VALUE AS PER DRAWBACK RULES.

Ref: SHIPPING BILL NO.: _____ DT: _____
INVOICE NO. MA0023007658 Dt. 26.11.2023
20 PALLETS OF BELAMYL R INJ SOL 500ML COMBO PK CO GENERIC NAME: MULTIVITAMIN B1,B2,B3,B12
TO BE SHIPTED TO COLUMBIA, BUENAVENTURA

Reference to the above subject, we request your repute authorities to restrict the
Drawback value to 150% of the Present Market Value as per our purchase price.

Yours kind co-operation in this matter will be highly appreciated.

Thanking You

Yours Faithfully
For ELANCO INDIA PVT. LTD.



Authorised signatory

Encl: As above



Elanco India Private Limited

Registered Office

Unit No. 401, 4th Floor, Quantum Building
Central Avenue, Hiranandani Estate,
Survey No. 72/6 & 319 Ghodbunder Road
Thane West - 400 607.

Tel.: +91-22-62431200 E-mail: india.ahcare@elanco.com
CIN: U15122MH2014FTC322041

DATE: 18/12/2023

TO,
THE DEPUTY COMMISSIONER OF CUSTOMS,
i/e EXPORT CFS
JAWAHARLAL NEHRU CUSTOM,
SHEVA, DIST: RAIGAD.

DEAR SIR,

SUB: RESTRICTION OF DRAWBACK @ 150% OF PRESENT
MARKET VALUE AS PER DRAWBACK RULES.

Ref: SHIPPING BILL NO.: _____ DT: _____
INVOICE NO. **MA0023008171** Dt. 18.12.2023

6 PLTS VETERINARY MEDICINES BELAMYL R INJ SOL 10ML COMBO PK CO GENERIC
NAME: MULTIVITAMIN B1, B2, B3, B12 TO BE SHIPTED TO BUENAVENTURA, COLUMBIA

Reference to the above subject, we request your repute authorities to restrict the Drawback value to 150% of the Present Market Value as per our purchase price.

Yours kind co-operation in this matter will be highly appreciated.

Thanking You

Yours Faithfully

For ELANCO INDIA PVT. LTD.

Ashish N Naik Digitally signed by
Ashish N Naik
Date: 2023.12.20
12:35:58 +05'30'

Authorised signatory

Encl: As above