

 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, जिला- रायगढ़, महारा - 400 707 Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra – 400 707.	
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**F.No. CUS/SIIB/ALT/673/2024-SIIB(E)-JNCH**

**Date: 16.01.2026**

**CUS/ASS/MISC/6/2025 CEAC**

**SCN No.: 1861/2025-26/ADC/CEAC/NS-II/CAC/JNCH**

**DIN No.: 202601TE N T O O O O 1 1 1 1 B**

**SHOW CAUSE NOTICE ISSUED UNDER SECTION 124 OF THE CUSTOMS ACT, 1962**

**Subject: Investigation into Overvaluation and misclassification of goods covered under Shipping Bill Nos. 3145624 and 3143941 both dated 11.08.2023 attempted to Export by M/s. G S International Co (IECCCYPA5969E) to avail illegitimate Export incentives fraudulently.**

M/s. G S International Co (IEC- CCYPA5969E) having its office at F/F RZA-12, Old Plot No. 12, Gali No. 2, Killa No. 23,24, 3, 4, 7, 8, Rect no. 21, 34, Gali No. 2, Block A, Main Sugar Pur, South West Delhi, Delhi-110045 has filed the following Shipping Bills for Export of following items destined to Sudan. The details are as under:

**TABLE-I**

SB No./ Date	Description	Quantity (NOS)	FOB (INR)	DBK (INR)	RoSCTL (INR)	IGST (INR)
3143941 dated 11.08.2023	Girls 2 pcs suit set of Blend Containing	8079	55,91,112.35	1,45,368.92	2,70,050.72	
	Girls Frock of Polyester	836	5,75,819.24	16,698.76	27,351.41	
	Girls MIDI of polyester	1992	13,75,310.66	39,884.01	65,327.25	
	Girls MIDI with purse of polyester	1524	10,67,173.38	30,948.03	50,690.73	
3145624 dated 11.08.2023	Girls 2 pcs suit set of Blend Containing	1056	7,30,810.08	19,001.06	35,298.13	LUT
<b>Total</b>			<b>93,40,225.71</b>	<b>2,51,900.78</b>	<b>4,48,718.24</b>	<b>LUT</b>

2. On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. G S International Co (IEC- CCYPA5969E) covered under Shipping Bill Nos. 3145624 and 3143941 both dated 11.08.2023 (hereinafter referred to as "Shipping Bills") (RUD-I) filed through their Customs Broker M/s. Indo Foreign (Agents) Pvt. Ltd. (License No. 11/1484) at JWR CFS. The goods covered in the Shipping Bill Nos. 3145624 and 3143941 both dated 11.08.2023 were put on hold vide Hold No. 142/2022-23 SIIB(X) dated 18.08.2023 issued vide File No. SG/Misc-101/2021-22/SIIB(X) JNCH 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.

3. Consequently, the subject goods pertaining to Shipping Bill Nos. 3145624 and 3143941 both dated 11.08.2023 were examined 100% vide Panchanama dated 19.08.2023 (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 appeared that the valuation of the goods covered in above said Shipping Bills is overvalued. Representative Sealed Samples (RSS) of the goods from the Shipping Bills were drawn for the purpose of further investigation.

4. Further, letters dated 06.09.2023 was 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. 752/SIIB(X) dated 04.10.2023, 753/SIIB(X) dated 20.10.2023 and 754/SIIB(X) dated 27.09.2023 (RUD-III). The details of test report are as under:

**TABLE-II**

Sr. No	Lab Report No.	Item Description	CTH, Drawback Sr. No & ROSCTL Sr. No	DYCC Test Report
1	752/SIIB(X) dated 04.10.2023	Girls MIDI of Polyester	CTH – 62044290 Drawback & RoSCTL – 62040303B	The sample is in the form of textile readymade garment (Girls MIDI) having zip faster at back and decorated with fabric flower at front, stitched with inner lining material and frills at bottom, upper part is made of printed woven fabric and lower part is made of white knitted fabric in lower part frills are made of white woven fabric and netted fabric. It is wholly composed of polyester filament yarns. Total wt. of sample = 213.05 g
2	753/SIIB(X) dated 20.10.2023	Girls 2 pcs suit set of Blend	CTH – 62041919 Drawback & RoSCTL – 62040102B	The sample as received is in form of readymade article (Girls textile article). It consists of 1. Top, 2. Lower, 3. Purse Total wt. of sample = 379.4 g Wt. of Top = 134.3 g Wt. of Lower = 211.2 g Wt. of Purse = Balance Top: The sample is in the form of dyed woven readymade garment. It is composed of filament yarns of polyester. Lower: The sample is in the form of dyed printed woven readymade garment. It is composed of filament yarns of polyester. Purse: The sample as received is in the form of made up

				article. It is composed of polymeric compounds.
3.	754/SIIB(X) dated 27.09.2023	Girls Frock of Polyester	CTH – 62044290 Drawback & RoSCTL – 62040303B	The sample as received is in form of readymade garment (Girls one pcs frock). Total wt. of the sample = 179.1 g Frock: It consists of two parts (upper and lower) stitched together. It is made of dyed and printed woven fabric stitched with white woven lining fabric having collar, button strip and design pocket with plastic button at front. It is made of dyed (Brick Red) woven fabric having  frill design of same fabric stitched with white woven lining fabric stitched with white netted fabric at lower portion. It is wholly composed of polyester filament yarns. a). Net wt. of sample = 179.1 g b). Wt. of dyed and printed woven fabric = 44.2 g c). Wt. of white woven lining (fabric) = 16.5 g d). Wt. of dyed woven fabric = 75.2 g e). Wt. of white woven lining fabric (lower) = 35.5 g f). Net fabric = 5.0 g g). Wt. of decorative buttons = Balance h). GSM (Dyed and printed woven fabric) = 75.9 i). GSM (Dyed woven fabric) = 105.8 j). GSM (White woven fabric of lining) = 62.6

The exporter has declared the subject goods i.e. "Girls 2 pcs suit set of Blend" as composed of Blend. As per the DYCC report also, the subject goods are readymade garments composed of polyester. Despite the goods being composed of polyester, the exporter has claimed the drawback under Drawback Sr. No. 62040102B.

5. 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 05.09.2023 (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 19.08.2023 and Market Enquiry Report dated 05.09.2023, 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**

Sr. No	SB & Date	Description of Goods	Avg. Wholesale Price	PMV	Declared FOB	Re-determined FOB Value = Declared FOB * (Re-determined PMV/Declared PMV)	Drawback Rate	Redetermined Drawback	State RoSCTL Rate	Redetermined State RoSCTL	Central RoSCTL Rate	Redetermined Central RoSCTL	Total Redetermined RoSCTL
1	3143941 dated 11. 08.2023	Girls 2 pcs suit set of Blend containing	395.00	761.26	55,91,112.35	29,01,097.36	2.6	75,428.53	2.78	80,650.51	2.05	59,472.50	1,40,123.00
2		Girls Frock of Polyester	365.00	757.66	5,75,819.24	2,77,398.86	2.9	8,044.57	2.65	7,351.07	2.1	5,825.38	13,176.45
3		Girls MID of polyester	410.00	759.46	13,75,310.66	7,42,471.45	2.9	21,531.67	2.65	19,675.49	2.1	15,591.90	35,267.39
4		Girls MID with purse of polyester	421.00	770.27	10,67,173.38	5,83,275.99	2.9	16,915.00	2.65	15,456.81	2.1	12,248.80	27,705.61
5	3145624 dated 11. 08.2023	Girls 2 pcs suit set of Blend containing	395.00	761.26	7,30,810.08	3,79,200.25	2.6	9,859.21	2.78	10,541.77	2.05	7,773.61	18,315.37

<b>TOTAL</b>	<b>93,40,225.71</b>	<b>48,83,443.91</b>	<b>1,31,778.98</b>	<b>1,33,675.65</b>	<b>1,00,912.17</b>	<b>2,34,587.82</b>
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**Table-IV**

Sr. No.	Shipping Bill No. & Date	Description of goods	Quantity (NOS)	Declared			Re-determined		
				FOB (INR)	Drawback (INR)	ROSC TL (INR)	FOB	Drawback	ROSC TL
1	3143941 dated 11.08.2023	Girls 2 pcs suit set of Blend Containing	8079	55,91,112.35	1,45,368.92	2,70,050.73	29,01,097.36	75,428.53	1,40,123
2		Girls Frock of Polyester	836	5,75,819.24	16,698.76	27,351.41	2,77,398.86	8,044.57	13,176
3		Girls MIDI of polyester	1992	13,75,310.66	39,884.01	65,327.26	7,42,471.45	21,531.67	35,267
4		Girls MIDI with purse of polyester	1524	10,67,173.38	30,948.03	50,690.74	5,83,275.99	16,915.00	27,706
5	3145624 dated 11.08.2023	Girls 2 pcs suit set of Blend Containing	1056	7,30,810.08	19,001.06	35,298.13	3,79,200.25	9,859.21	18,315
<b>TOTAL</b>			<b>13487</b>	<b>93,40,225.71</b>	<b>2,51,900.78</b>	<b>4,48,718.26</b>	<b>48,83,443.91</b>	<b>1,31,778.98</b>	<b>2,34,588</b>

**Table-V**

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess Export benefits (in Rs.)
48,83,443.91	1,20,121.80	2,14,130.44	3,34,252.23

6. As can be seen from the Table above, based on the Report received by the DYCC, JNCH and Market Enquiry conducted on 05.09.2023, it appears that the goods declared by the Exporter in the Shipping Bill Nos. 3145624 and 3143941 both dated 11.08.2023 have been mis-declared in terms of Drawback Serial Number and their value. The value of the goods has been re-determined based on the Market Enquiry Report dated 05.09.2023. 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. 93,40,225.71 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.

**7. Re-determination of Valuation**

7.1 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.

7.2 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.

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

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

**RULE 6. Residual Method.** –“Subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and the general Provisions of these Rules provided that local Market Price of the Export goods may not be the only basis for determining the value of Export goods”.

As per the Provisions of Rule 6 *ibid*, the assessable value of the goods is proposed to be re-determined under Rule 6 *ibid*, i.e. as per the Residual Method. Accordingly, Market Survey was conducted by the officers of SIIB (Export) on 05.09.2023. 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 are summarized in the Market Survey Report dated 05.09.2023.

**8. Past Exports:**

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 20.04.2023 till 31.01.2025 for Exporter M/s. G S International Co (IEC- CCYPA5969E). However, the Exporter had exported goods under a total of 13 Shipping Bills in past. During further investigation, ICES data was scrutinized, on perusal of the past Export data, no foreign remittance has been received as per FEMA regulations. The details of the Shipping Bills are as under where no BRC/foreign remittance has been realized yet against this IEC.

**Table-VI**

Sr. no.	SB No.	SB Date	LEO Date	Expected Realization	FOB in (INR)	Drawback Amount	RoSCTL (INR)	RoDTEP (INR)	FOB to be realized (in	FOB actually realized
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				Date	(INR)			FC)	(in FC)	
1	1592251	07.06.2023	07.06.2023	31.03.2024	6,50,454.55	15,847	27,116	533	7,962	0
2	1648135	09.06.2023	10.06.2023	31.03.2024	19,02,207.21	28,461	8,395	20,651	23,283	0
3	1663485	10.06.2023	10.06.2023	31.03.2024	40,97,675.76	92,695	1,39,144	17,305	50,155	0
4	1755207	14.06.2023	15.06.2023	31.03.2024	18,46,950.23	34,251	48,715	19,032	22,606	0
5	1817790	17.06.2023	17.06.2023	31.03.2024	21,76,397.23	53,981	75,949	4,894	26,754	0
6	2019800	26.06.2023	28.06.2023	31.03.2024	4,55,051.56	13,057	15,323	0	5,594	0
7	2456859	14.07.2023	15.07.2023	30.04.2024	17,67,574.23	33,131	58,688	6,563	21,675	0
8	2459036	14.07.2023	15.07.2023	30.04.2024	16,44,541.38	46,765	47,921	6,705	20,166	0
9	2566849	19.07.2023	20.07.2023	30.04.2024	9,10,693.32	23,591	22,232	1,174	11,167	0
10	2723813	26.07.2023	26.07.2023	30.04.2024	28,05,683.30	78,623	58,563	17,753	34,553	0
11	3044874	08.08.2023	10.08.2023	31.05.2024	35,29,100.48	87,130	1,72,743	611	43,090	0
12	3085210	09.08.2023	10.08.2023	31.05.2024	2,65,295.39	6,212	12,072	47	3,239	0
13	3127234	11.08.2023	11.08.2023	31.05.2024	38,09,327.89	83,739	1,94,112	15,844	46,512	0
<b>TOTAL</b>					<b>2,58,60,952.53</b>	<b>5,97,483</b>	<b>8,80,973</b>	<b>1,11,112</b>	<b>3,16,756</b>	<b>0</b>

As per Table-VI, there are 13 Shipping Bills for which FOB has not been realized despite completion of expected realization time period as mandated by RBI.

It is also pertinent to mention here that the prescribed timeline for realization of foreign remittance is 09 months as per RBI Master Circular No.14/2014-15 dated 01.07.2014, which states," it has been decided in consultation with the Government of India that the period of realization and repatriation of Export proceeds shall be nine months from the date of Export for all Exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs until further notice.

However, Export incentives have been disbursed in case of 12 shipping bills mentioned from Sr. No. 1 to 12 of the above-mentioned table. For the shipping bill mentioned at Sr. no. 13 of Table-VI, the export incentives have not been disbursed due to insertion of alert.

9. Accordingly, the Drawback is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned in Table-VI under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017 along with applicable interest. Also, ROSCTL & RoDTEP are liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned in Table-VI in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962. Total drawback claimed in 12 Shipping Bills mentioned from Sr. no. 1 to 12 in Table-VI in which FOB not realized despite completion of time period is Rs. 5,13,744/-, RoSCTL claimed is Rs. 6,86,861/- and RoDTEP claimed is Rs. 95,268/- which is liable to be demanded back from the Exporter.

10. Further, an alert to withhold the Export incentives against the Exporter M/s. G S International Co (IEC- CCYPA5969E) was inserted during the investigation.

11. The Exporter vide their letter dated 31.08.2023 requested to 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. 1,50,000/(Rupees One Lakh Fifty Thousand Only) **(RUD-V)** on 06.10.2023.

12. Further, letters dated 06.11.2024, 24.11.2024, 11.12.2024 and 26.12.2024 **(RUD-VI)** were also sent to jurisdictional SGST Commissionerate Ward 61, Zone 5, Delhi SGST to verify genuineness of the Exporter M/s. G S International Co (GSTIN-07CCYPA5969E1Z3). However, in this regard, no reply has been received in this office till date from the concerned jurisdictional Authority. As per GST BO portal, the GSTIN of the Supplier M/s. G S International Co (GSTIN- 07CCYPA5969E1Z3) has been suspended w.e.f. 10.10.2023. Also, the above said Supplier has filed GSTR-1 and GSTR-3B up to August-2023 only.

**Verification of suppliers:**

13. Further, letters dated 06.09.2023, 06.11.2024, 11.12.2024 and 26.12.2024 were also sent to jurisdictional DC/CGST Commissionerate i.e. Division-I, Surat Commissionerate to verify genuineness of the supplier M/s. Majiran International (GSTIN-24LQNP3044G2ZN). However, in this regard, no reply has been received in this office till date from the concerned jurisdictional Authority. As per GST BO portal, the GSTIN of the Supplier M/s. Majiran International (GSTIN-24LQNP3044G2ZN) has been cancelled suo-moto w.e.f. 12.08.2024. Also, the above said Supplier has filed GSTR-1 and GSTR-3B up to December-2023 only.

13.2 Further, letters dated 06.09.2023, 06.11.2024, 11.12.2024 and 26.12.2024 were also sent to jurisdictional DC/CGST Commissionerate i.e. MCIE, Delhi East to verify genuineness of the supplier M/s. M I Enterprises (GSTIN-07LWJPS6626N1ZF). However, in this regard, no reply has been received in this office till date from the concerned jurisdictional Authority. As per GST BO portal, the GSTIN of the Supplier M/s. M I Enterprises (GSTIN07LWJPS6626N1ZF) has been suspended w.e.f. 05.11.2024. Also, the above said Supplier has filed GSTR-1 and GSTR-3B up to March-2024 only.

13.3 Further letters dated 06.09.2023, 06.11.2024, 11.12.2024 and 26.12.2024 were also sent to jurisdictional DC/CGST Commissionerate i.e. Division-V, Surat to verify genuineness of the supplier M/s. Fortune Marketing (GSTIN-24IGXPD9288Q2ZX). However, in this regard no reply has been received in this office till date from the concerned jurisdictional Authority. As per GST BO portal, the GSTIN of the Supplier M/s. Fortune Marketing (GSTIN24IGXPD9288Q2ZX) has been cancelled suo-moto w.e.f. 29.04.2023. Also, the above said Supplier has filed GSTR-1 and GSTR-3B up to June-2023 only.

13.4 Further letters dated 06.09.2023, 06.11.2024, 11.12.2024 and 26.12.2024 were also sent to jurisdictional DC/CGST Commissionerate i.e.

Division-V, Surat to verify genuineness of the supplier M/s. Sambasiva Traders (GSTIN-24AXZPK7342K1ZR). However, in this regard no reply has been received in this office till date from the concerned jurisdictional Authority. As per GST BO portal, the GSTIN of the Supplier M/s. Sambasiva Traders (GSTIN24AXZPK7342K1ZR) has been cancelled suo-moto w.e.f. 19.04.2023. Also, the above said Supplier has filed GSTR-1 and GSTR-3B up to September-2023 only.

**13.5** Further, letters dated 06.11.2024, 24.11.2024, 11.12.2024 and 26.12.2024 were also sent to jurisdictional DC/SGST Commissionerate i.e. Ward 61, Zone 5, Delhi Commissionerate to verify genuineness of the supplier M/s. A&B Creations (GSTIN-07JBVPS8168C1ZQ). However, in this regard, no reply has been received in this office till date from the concerned jurisdictional Authority. As per GST BO portal, the GSTIN of the Supplier M/s. A&B Creations (GSTIN-07JBVPS8168C1ZQ) has been suspended w.e.f. 28.12.2022. Also, the above said Supplier has filed GSTR-1 and GSTR-3B up to December-2022 only.

**13.6** Further, letters dated 06.11.2024, 24.11.2024, 11.12.2024 and 26.12.2024 were also sent to jurisdictional DC/SGST Commissionerate i.e. Ward 94, Zone 8, Delhi Commissionerate to verify genuineness of the supplier M/s. Home Creations (GSTIN-07NALPS0436N1ZW). In reply Ward 94, Zone 8, Delhi Commissionerate vide letter F.No/GSTO/WARD-94/2024-25/6308 dated 29.11.2024 communicated that:

The field visit of M/s. Home Creations has been made and as per report submitted by GSTI the address of the firm was **not traceable** and mentioned mobile number was not reachable, and reported as **non-functioning**. As per the GST portal record the firm is suspended since 15.03.2023 and the firm not availed Input Tax Credit/IGST so far. Also, as per GST BO Portal, the above said Supplier has filed GSTR-1 and GSTR-3B up to January-2023 only.

#### **SUMMONS & STATEMENT**

**14.** Further, in order to record the statement of M/s. G S International Co (IEC- CCYPA5969E), under section 108 of Customs Act, 1962 04 Summons (**RUD-VII**) have been issued vide DIN- 20241178NT000000A35A dated 06.11.2024 to appear on 20.11.2024, DIN- 20241278NT000000B368 dated 04.12.2024 to appear on 23.12.2024, DIN- 20250178NT0000914489 dated 15.01.2025 to appear on 21.01.2025, DIN- 20250178NT0000813638 dated 21.01.2025 to appear on 28.01.2025 in the name of M/s. G S International Co (IEC- CCYPA5969E) 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, summons returned by India Post with remarks "No such Firm at the address & No such person at the address". The exporter did not appear for statement despite issuance of summonses. Also, Summonses have been mailed to the Exporter. Neither the Exporter turn up for the statement not submitted any written submission.

**15.** Further, on receipt of Summons CBIC-DIN-20240478NW000000A1D2 dated 25.04.2024, Mr. Gabaji M. Gunjal, G-card 2114/2021 of CB firm M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484) presented himself for the recording of the Statement under section 108 of the Customs Act, 1962 on 31.05.2024 (**RUD-VIII**) wherein he inter-alia stated that:

- On being asked whether he is authorised by CB to record statement he stated that he is authorised person and G-Card Holder of CB firm M/s. Indo-Foreign (Agents) Pvt. Ltd.
- On being asked since when his firm is in this business he stated that he is employee of this firm from last 16 years and the firm is in this business from last 30 years.
- On being asked whether they have filed the shipping bill no. 3143941 and 3145624 both dated 11.08.2023 on behalf of the exporter he stated that he with help of his subordinates have filed the above-mentioned shipping bills for the exporter M/s. GS International.
- On being asked whether he is aware of the case booked against the exporter for mis-declaration of the value of goods he stated that he is aware of the case booked against the exporter; that the goods were found over-valued and he was present during the examination.
- On being asked how he came in contact with the exporter he stated that he came in contact with the exporter through forwarder Mr. Sunil and they verified the credentials of the exporter before filing the shipping bills.
- On being asked if he has KYC of the exporter he stated that they have verified the KYC of the exporter along with valid IEC issued by DGFT; that they have verified KYC documents from bank statement, bank authorisation letter and from DGFT online website as per CBLR, 2018.
- On being asked how much money did the exporter give for clearance of the goods he stated that the exporter had promised to pay Rs. 2500/- which are yet to receive from the exporter.
- On being asked about the existence of the exporter as he is not responding to the summons he stated that as a customs broker they filed shipping bills with KYC documents, invoice & packing lists as provided by the exporter; that they filed the documents accordingly with correct CTH and valid export policy.
- On being asked whether they doubted about the exporter being a frontman and someone other may be the actual owner he stated that as a customs broker they have verified exporter's credentials and did KYC verification as per CBLT, 2018.
- On being asked why it should not be construed that CB was aware of the mis-declaration by the exporter and dubious supply chain he stated that as per CBLR, 2018, they complied to all rules; that the goods were found as declared in terms of quantity and marked description; that they don't have any idea regarding supply chain of the exporter.
- On being asked whether his CB firm or the exporter has been penalized by any Govt. agency he stated that as per best of his knowledge neither CB nor the exporter has been penalized by any Govt. agency.
- He further stated that he would be co-operating with the department in this instant matter and provide all the related documents as and when required.

## **16. 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) will full 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 relatable 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 percent. 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) Not with standing 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.

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

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

**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:**

17. M/s. G S International Co (IEC- CCYPA5969E) having its office at F/F RZ-A-12, Old Plot No. 12, Gali No. 2, Killa No. 23,24, 3, 4, 7, 8, Rect no. 21, 34, Gali No. 2, Block A, Main Sugar Pur, South West Delhi, Delhi-110045 had filed Shipping Bill Nos. 3145624 and 3143941 both dated 11.08.2023 through their Customs Broker M/s. Indo Foreign (Agents) Pvt. Ltd. (License No. 11/1484) at JWR CFS. The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bills comes to Rs. 48,83,443.91/- as against the declared FOB value of Rs. 93,40,225.71/-. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 2,51,900.78/- and RoSCTL of Rs. 4,48,718.24/- whereas they were eligible for Drawback of Rs. 1,31,778.98/- and RoSCTL of Rs. 2,34,588/- respectively. (as tabulated in Table-IV above).

17.2 As can be seen from the Table-IV above, based on the Market Enquiry conducted on 05.09.2023, it appears that the goods declared by the Exporter in the Shipping Bill Nos. 3145624 and 3143941 both dated 11.08.2023 have been mis-declared in terms of their value. 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 redetermined FOB as mentioned in the Table-IV above. It is thus cogent and clear that the Exporter M/s. G S International Co (IEC-CCYPA5969E) had (i) mis declared the impugned goods in terms of Description, classification and valuation (ii) attempted to defraud the Government by claiming undue higher amount of Drawback and (iii) RoSCTL/ RoDTEP 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(ja) and 113 (ja) of the Customs Act, 1962 respectively.

17.3 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 and description of the goods in the Shipping Bills filed by them to the Customs authorities.

17.4 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, 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 Bills as Rs. 93,40,225.71/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 48,83,443.91/- 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.

As the goods were attempted to be Exported by mis-declaration for which confiscation is proposed. However, the drawback and RoSCTL claim in the live Shipping Bills as mentioned in Table-I is not demanded since the goods were not exported and cleared provisional Back To Town.

**17.5** The description of the goods was not found 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.

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

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

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

**17.9** The value of the impugned goods is, therefore, proposed to be redetermined under the residual Rule 6 of CVR (Export) Rules, 2007. This Rule stipulates that subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general Provisions of these Rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods has been re-determined from Rs. 93,40,225.71/- to Rs. 48,83,443.91/- as per the Market Enquiry and DYCC Reports of the subject goods.

**17.10** With respect to the Exporter M/s. G S International Co (IECCYPA5969E), this office sent 04 letters dated 06.11.2024, 24.11.2024, 11.12.2024 and 26.12.2024 for the verification of the genuineness of the Exporter to jurisdictional SGST Commissionerate Ward 61, Zone 5, Delhi SGST.

However, no reply in this regard is received in this office till date. As per GST BO portal, the GSTIN of the Exporter M/s. G S International Co (GSTIN07CCYPA5969E1Z3) has been suspended w.e.f. 10.10.2023. Also, the above said Supplier has filed GSTR-1 and GSTR-3B up to August-2023 only. Consequently, the Shipping Bills hold by unit, subsequently, the Exporter had stopped filing the GST Returns. Hence, from the above facts, it appears that the Exporter is **non-genuine**. Letters were also sent for verification of suppliers to the Exporter. However, no reply is received in case of Suppliers M/s. M/s. Majiran International (GSTIN-24LQNP3044G2ZN), M/s. M I Enterprises (GSTIN-07LWJPS6626N1ZF), M/s. Fortune Marketing (GSTIN24IGXPD9288Q2ZX), M/s. Sambasiva Traders (GSTIN-24AXZPK7342K1ZR) and M/s. A&B Creations (GSTIN-07JBVPS8168C1ZQ). Therefore, the status of the above-mentioned suppliers has been verified from GST BO Portal. As per BO Portal, the GSTIN of the Supplier M/s. Majiran International (GSTIN24LQNP3044G2ZN) has been cancelled suo-moto w.e.f. 12.08.2024. Also, the above said Supplier has filed GSTR-1 and GSTR-3B up to December-2023 only, the GSTIN of the Supplier M/s. M I Enterprises (GSTIN-07LWJPS6626N1ZF) has been suspended w.e.f. 05.11.2024. Also, the above said Supplier has filed GSTR-1 and GSTR-3B up to March-2024 only, the GSTIN of the Supplier M/s. Fortune Marketing (GSTIN-24IGXPD9288Q2ZX) has been cancelled suo-moto w.e.f. 29.04.2023. Also, the above said Supplier has filed GSTR-1 and GSTR-3B up to June-2023 only, the GSTIN of the Supplier M/s. Sambasiva Traders (GSTIN-24AXZPK7342K1ZR) has been cancelled suo-moto w.e.f. 19.04.2023.

Also, the above said Supplier has filed GSTR-1 and GSTR-3B up to September 2023 only and the GSTIN of the Supplier M/s. A&B Creations (GSTIN07JBVPS8168C1ZQ) has been suspended w.e.f. 28.12.2022. Also, the above said Supplier has filed GSTR-1 and GSTR-3B up to December-2022 only. Reply in case of only one supplier M/s. Home Creations (GSTIN-07NALPS0436N1ZW) has received in this office in which it is communicated that the supplier M/s. Home Creations (GSTIN-07NALPS0436N1ZW) was **not traceable** and mentioned mobile number was not reachable, and reported as **non-functioning**. As per the GST portal record the firm is suspended since 15.03.2023 and the firm not availed Input Tax Credit/IGST so far. Also, as per GST BO Portal, the above said Supplier has filed GSTR-1 and GSTR-3B up to January-2023 only. Hence, from the above facts retrieved from the GST BO Portal, it appears that the Exporter and its supply chain are non-genuine firms. Thus, from the above facts, it appears that the Exporter is a fly by night operator/Paper-based firm 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.

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 No such Firm at the address & No such person at the address**". Hence, from the above facts, it appears that the Exporter is **non-existent**. 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 nor provided the details/documents for verification of Supply chain.

**17.11** It further appears that the Exporter M/s. G S International Co (IECCCYPA5969E) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration in terms of value and Drawback Sr. No. of the impugned goods. The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with mala fide 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. Further, the Exporter appears to be non-existent and non-genuine. Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. and, hence the Exporter M/s. G S International Co (IECCCYPA5969E) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962

**17.12** It further appears that the Exporter M/s. G S International Co (IECCCYPA5969E) have rendered themselves liable to penalty in terms of section 114(iii) of the Customs Act, 1962 on account of mis-declaration in 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 mala fide intent to avail undue/excess Export benefits in form of Drawback, Rosctl and other Export benefits. Therefore, M/s. JPVPP Fashion International (IEC-BXMPPR8446P) also liable for penalty in terms of Section 114 AA of Customs Act, 1962 for this intentional mis-declaration.

**17.13** For the past Shipping Bills as mentioned in Table-VI 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(ja) & 113(ja) of the Customs Act, 1962. The Export incentive claimed by the Exporter in these Shipping Bills are also liable to be demanded from them in terms of Section 75 and 75A of the Customs Act 1962 read with Rule 18 of the drawback Rules, 2017 & Section 28AAA and Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.

**17.14** As above discussed, the Exporter has obtained Drawback & RoSCTL/RoDTEP by fraud, collusion, will full misstatement or suppression of facts without realizing the BRC for the Past Shipping Bills mentioned in Table VI. Hence, it appears that the M/s. G S International Co (IEC- CCYPA5969E) 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-VI above.

**17.15** The Custom Broker M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA License No. 11/1484) failed to ascertain the veracity and genuineness of the Exporter firm M/s. G S International Co (IEC- CCYPA5969E). 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. 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.

**18.** Now, M/s. G S International Co (IEC- CCYPA5969E) having its registered office at F/F RZ-A-12, Old Plot No. 12, Gali No. 2, Killa No. 23,24, 3, 4, 7, 8, Rect no. 21, 34, Gali No. 2, Block A, Main Sugar Pur, South West Delhi, Delhi-110045 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. 93,40,225.71/- covered under the Shipping Bill Nos. 3145624 and 3143941 both dated 11.08.2023 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. 2,51,900.78/- and RoSCTL of Rs. 4,48,718.26/claimed in the Shipping Bill Nos. 3145624 and 3143941 both dated 11.08.2023 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 Nos. 3145624 and 3143941 both dated 11.08.2023 having total declared FOB value of Rs. 93,40,225.71/- 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. G S International Co (IECCYPA5969E) under Section 114(iii) and 114AA of the Customs Act, 1962 for the above violation.
- v. Penalty should not be imposed on M/s. G S International Co (IECCYPA5969E) under Section 114AB, on account for obtaining instrument by fraud which have rendered the export goods liable for confiscation under the aforesaid provisions of the Customs Act, 1962
- vi. Penalty should not be imposed on M/s. G S International Co (IECCYPA5969E) under Section 114AC of the Customs Act, 1962 for the above violation.

- vii. The goods pertaining to Shipping Bill Nos. mentioned in Table-VI totally valued at Rs. 2,58,60,952.53 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 foreign remittance of the value of Export.
- viii. The drawback amount of Rs 5,13,744/- claimed in Shipping Bills mentioned from Sr. No. 01 to 12 in Table-VI above should not be recovered on account of non-receipt of remittance in and should not be demanded from the Exporter along with applicable interest under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017.
- ix. The RoSCTL amount of Rs. 6,86,861/- & RoDTEP of Rs. 95,268/- claimed in Shipping Bills mentioned from Sr. No. 01 to 12 in Table-VI 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.
- x. Penalty should not be imposed on M/s. G S International Co (IECCCYPA5969E) under Section 114(iii) and 114AA of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-VI filed by the Exporter.
- xi. Penalty should not be imposed on M/s. G S International Co (IECCCYPA5969E) under Section 114AB of the Customs Act, 1962 on account of claiming export incentives/benefits without receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-VI filed by the Exporter.
- xii. The Bond should not be enforced and Bank Guarantee of Rs. 1,50,000/(Rupees One Lakh Only) 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.

**19.** Further, M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484),

Raheja Arcade, 4<sup>th</sup> Floor, Office No. 408, Plot No. 61, Sector-11, CBD Belapur, Navi Mumbai 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.

**20.** 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 exparte on the basis of evidence available on record without any further reference to them.

**21.** In case the notice is eligible to avail the facility of settlement of the caseas 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

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

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

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

25. 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.

  
16/01/26  
Raghu Kiran B.

COMMISSIONER (In-Situ) OF CUSTOMS  
CEAC, NS-II, JNCH

To,  
Noticees,

1. M/s. G S International Co (IEC- CCYPA5969E)  
F/F RZ-A-12, Old Plot No. 12, Gali No. 2,  
Killa No. 23,24, 3, 4, 7, 8, Rect no. 21, 34,  
Gali No. 2, Block A, Main Sugar Pur, South  
West Delhi, Delhi-110045 2.
  2. M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484)  
Raheja Arcade, 4<sup>th</sup> Floor, Office No. 408, Plot No. 61,  
Sector-11, CBD Belapur, Navi Mumbai.
- Copy to:
1. The Dy. Commissioner of Customs, CRAC(X), JNCH, Nhava Sheva.
  2. The Dy. Commissioner of Customs, IRMC, JNCH, Nhava Sheva.
  3. The Dy. Commissioner of Customs, SIIB (X), JNCH, Nhava Sheva.
  4. The Dy. Commissioner of Customs, CAC, NS-II, JNCH, Nhava Sheva.
  5. The Superintendent of Customs, EDI/JNCH
  6. The Notice Board.
  7. Office Copy.

Annexure – I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill Nos. 3145624 and 3143941 both dated 11.08.2023
RUD-II	Panchanama dated 19.08.2023
RUD-III	Test Reports from DYCC

<b>RUD-IV</b>	Copy of Market Enquiry dated on 05.09.2023
<b>RUD-V</b>	Provisional Release for Back To Town Letter dated 06.10.2023
<b>RUD-VI</b>	GST verification of the supplier M/s. Home Creations
<b>RUD-VII</b>	Summonses issued to the exporter
<b>RUD-VIII</b>	Copy of statement of Mr. Gabaji M. Gunjal G-card 2114/2021 of CB firm M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484) dated 31.05.2024.

F/F RZ-A-12, Old Plot No. 12, Gali No. 2,  
Killa No. 23,24, 3, 4, 7, 8, Rect no. 21, 34,  
Gali No. 2, Block A, Main Sugar Pur,  
South West Delhi, Delhi-110045 2.

2. M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484)  
Raheja Arcade, 4<sup>th</sup> Floor, Office No. 408, Plot No. 61,  
Sector-11, CBD Belapur, Navi Mumbai.

Copy to:

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

**Annexure – I**

<b>Sr. No.</b>	<b>List of Relied Upon Documents</b>
<b>RUD-I</b>	Shipping Bill Nos. 3145624 and 3143941 both dated 11.08.2023
<b>RUD-II</b>	Panchanama dated 19.08.2023
<b>RUD-III</b>	Test Reports from DYCC
<b>RUD-IV</b>	Copy of Market Enquiry dated on 05.09.2023
<b>RUD-V</b>	Provisional Release for Back To Town Letter dated 06.10.2023
<b>RUD-VI</b>	GST verification of the supplier M/s. Home Creations
<b>RUD-VII</b>	Summonses issued to the exporter
<b>RUD-VIII</b>	Copy of statement of Mr. Gabaji M. Gunjal G-card 2114/2021 of CB firm M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484) dated 31.05.2024.

**INDO-FOREIGN ( AGENTS ) PVT LTD**  
**INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)**

Job No.: 0000355 Date: 11/08/2023 S/B No.: 3145624 Date: 11/08/2023

Loading Port: INNSA1 State of Origin: DELHI

**Exporter's Name**  
 IEC No. ( 0 ) CCYPA5969E PAN:CCYPA5969E  
 G S INTERNATIONAL CO  
 F/F RZ-A 12 OLD PLOT NO 12 GALI NO KILLA NO 23,24,3,4,7,8,  
 DELHI DELHI 110045  
 GSTN Type: GSN GSTN No: 07CCYPA5969E1Z3

**Consignee's Name**  
 SETROID FOR MULTIPLE ACTIVITIES CO.LTD  
 OMDURMAN LIBYA MARKET SHOP NO (944)  
 TEL: 00249-912242491 / 00249-912781937  
 SUDAN

Port of Loading (INNSA1) : **Nhava Sheva Sea**  
 Country of Final Dest. (SD) : **SUDAN**  
 Port of Final Dest. (SDPZU) : **PORT SUDAN**  
 Port of Discharge (SDPZU) : **PORT SUDAN**  
 Country of Discharge (SD) : **SUDAN**  
 Nature of Cargo : **C**  
 Rotation No :  
 Marks & No(s) : AS PER INVOICE," WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"

No of Packages : **5**  
 Loose Packets :  
 Type of Packages : **PKG**  
 Net Weight ( KGS ) : **265.000**  
 Gross Weight ( KGS ) : **275.000**  
 No. of Containers : **0**

Forex Bank Acc : **0**  
 FOB Value ( Rs. ) : **730810.08**  
 ST / Excise Regn. :  
 Authorised Dealer Code : **6380218**  
 I.F.S. Code : **0**

RBI Waiver No :  
 RODTEP Amount :  
 Drawback Account No :  
 DBK Amount : **19001.06**  
 F ROSCTL Amount : **35298.00**

**Invoice Details Serial No** : **1**  
 Invoice Value : **8923.20 ( Rs. 730810.08 )**  
 FOB Value : **8923.20 ( Rs. 730810.08 )**  
 Invoice No. : **GSI/016/23-24**  
 Nature of Contract : **FOB**  
 Contract No. :  
 Third Party :

DBK Value ( Rs. ) : **19001.06**  
 Currency of Invoice : **USD**  
 Invoice Date : **10/08/2023**  
 Exchange Rate : **USD 1 = Rs. 81.90**  
 Contract Date :

	Rate	Currency	Amount	Buyer's Name and Address
Insurance				ASSURE BIZ PTE.LTD
Freight				LAI KIM YIN, CHRISTINA
Discount				626 ANG MO KIO AVENUE 4
Commission				# 05-1074
Other Deduction				Nature of Payment : <b>DA</b>
Packing Charges				Period of Payment : <b>180 Days</b>

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INP)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description	Source	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
	Manufacturer Details	State						
	Transit Country							
1	62041919	GIRLS 2 PCS SUIT SET OF BLEND CONTAINING	8.45	Per 1	NOS	8923.20	730810.08	6)
	1056	NOS				761.26	803891.69	YES
	Drawback, and ROSCTL							
#				0	LUT	0	0.00	GNX100
					Tax Value : 0.00		730810.08	
					IGST Amt : 0.00		803891.09	

**Drawback Details**

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	62040102B	0.00	2.60	0.00	60.00	1056.000	19001.06

**ROSCTL Details**

INV No	Item No	ROSCTL SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	62040102B	2.78	57.00	2.05	42.10	1056.000	20316.52	14981.61	35298.13

**Packages Details**

Packages From	Packages To	Kind Package
25	29	PKG

**Single Windows Type of Information**

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	1056 NOS	NILL	0.00	0.00	0.00	83 SOUTH DELHI	17 DELHI	NCPTI

P1

P2  
 11/08/2023

CB  
 11/08/2023

**INDO-FOREIGN ( AGENTS ) PVT LTD**  
**INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)**

Shipping Bill for Export

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

Job No.: **0000355** Date: **11/08/2023** S/B No.: **3145624** Date: **11/08/2023**

**Supporting Documents Details**

Inv No	Item No	IRN No	DRN No	Document Type	Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name			Document Issuer Party Address					
Document Beneficiary Name			Document Beneficiary Address					
1	1	2023081100136617	GSI/016/23-24	271000	Packing list	Sudan	11/08/2023	
SETROID FOR MULTIPLE ACTIVITIES CO.LTD			OMDURMAN LIBYA MARKET SHOP NO (944) TEL: 00249-912242491 / 00249-912781937					
G S INTERNATIONAL CO			F/F RZ-A 12 OLD PLOT NO 12 GALI NO KILLA NO 23,24,3,4,7,8, DELHI DELHI					
1	1	2023081100136618	2023081100048159	022CO1	Self	Sudan	11/08/2023	
SETROID FOR MULTIPLE ACTIVITIES CO.LTD			OMDURMAN LIBYA MARKET SHOP NO (944) TEL: 00249-912242491 / 00249-912781937					
G S INTERNATIONAL CO			F/F RZ-A 12 OLD PLOT NO 12 GALI NO KILLA NO 23,24,3,4,7,8, DELHI DELHI					
1	1	2023081100136619	GSI/016/23-24	380000	Commercial Invoice	Sudan	11/08/2023	
SETROID FOR MULTIPLE ACTIVITIES CO LTD			OMDURMAN LIBYA MARKET SHOP NO (944) TEL: 00249-912242491 / 00249-912781937					
G S INTERNATIONAL CO			F/F RZ-A 12 OLD PLOT NO 12 GALI NO KILLA NO 23,24,3,4,7,8, DELHI DELHI					

**Statement Details**

Inv/Item Sn	Code	Title
I/1,	DEC-RS001	I/We G S INTERNATIONAL CO holder of IEC No CCYPA5969E, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

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

**NO**

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

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

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

**Signature of Exporter/CHA with Date**

P<sub>1</sub>

P<sub>2</sub>  
 NB  
 19/08/2023

CB  
 [Handwritten Signature]  
 19/08/2023

**INDO-FOREIGN ( AGENTS ) PVT LTD**  
**INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)**

Job No.: 0000352 Date: 10/08/2023 S/B No.: 3143941 Date: 11/08/2023

Loading Port: INNSA1 State of Origin: DELHI

**Exporter's Name**  
 IEC No. ( 0 ) CCYPA5969E PAN:CCYPA5969E  
 G S INTERNATIONAL CO  
 F/F RZ-A 12 OLD PLOT NO 12 GALI NO KILLA NO 23,24,3,4,7,8,  
 DELHI DELHI 110045  
 GSTN Type : GSN GSTN No : 07CCYPA5969E1Z3

**Consignee's Name**  
 SETROID FOR MULTIPLE ACTIVITIES CO.LTD  
 BLOCK-3, SUKHI LIBYA,  
 OMDERMAN, KHARTOUM SUDAN  
 MOB : +249 91 886 5756  
 SUDAN

Port of Loading (INNSA1) : **Nhava Sheva Sea**  
 Country of Final Dest. (SD) : **SUDAN**  
 Port of Final Dest. (SDPZU) : **PORT SUDAN**  
 Port of Discharge (SDPZU) : **PORT SUDAN**  
 Country of Discharge (SD) : **SUDAN**  
 Nature of Cargo : **C**  
 Rotation No :  
 Marks & No(s) : AS PER INVOICE, " WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"

No of Packages : **62**  
 Loose Packets. :  
 Type of Packages : **PKG**  
 Net Weight ( KGS ) : **3596.000**  
 Gross Weight ( KGS ) : **3720.000**  
 No. of Containers : **0**

Forex Bank Acc : **0**  
 FOB Value ( Rs. ) : **8609415.63**  
 ST / Excise Regn. :  
 Authorised Dealer Code : **6380218**  
 I.F.S. Code : **0**

RBI Waiver No :  
 RODTEP Amount :  
 Drawback Account No :  
 DBK Amount : **232899.72**  
 F ROSCTL Amount : **413420.00**

**Invoice Details Serial No** : **1**  
**Invoice Value** : **105121.07 ( Rs. 8609415.63 )**  
**FOB Value** : **105121.07 ( Rs. 8609415.63 )**  
**Invoice No.** : **GSI/013/23-24**  
**Nature of Contract** : **FOB**  
**Contract No.** :  
**Third Party** :

**DBK Value ( Rs. )** : **232899.72**  
**Currency of Invoice** : **USD**  
**Invoice Date** : **10/08/2023**  
**Exchange Rate** : **USD 1 = Rs. 81.90**  
**Contract Date** :

	<u>Rate</u>	<u>Currency</u>	<u>Amount</u>	<u>Buyer's Name and Address</u>
Insurance				ASSURE BIZ PTE.LTD
Freight				LAI KIM YIN, CHRISTINA
Discount				626 ANG MO KIO AVENUE 4
Commission				# 05-1074
Other Deduction				Nature of Payment : <b>DA</b>
Packing Charges				Period of Payment : <b>180 Days</b>

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC) Declared PMV(INR)	FOB Value(INR) Accepted PMV(INR)	Scheme Reward
	Quantity	Units						
	Scheme Description	Source State	HAWB	TotalPkg	IGSTPymt	Tax Value	Tax Amount	End Use
1	62041919	GIRLS 2 PCS SUIT SET OF BLEND CONTAINING						60
	8079	NOS 8.45		Per 1	NOS	68267.55	5591112.35	YES
	Drawback, and ROSCTL					761.26	6150223.58	
#				0	LUT	0	0.00	GNX100
2	62044290	GIRLS FROCK OF POLYESTER						60
	836	NOS 8.41		Per 1	NOS	7030.76	575819.24	YES
	Drawback, and ROSCTL					757.66	633401.17	
#				0	LUT	0	0.00	GNX100
3	62044290	GIRLS MIDI OF POLYESTER						60
	1992	NOS 8.43		Per 1	NOS	16792.56	1375310.66	YES
	Drawback, and ROSCTL					759.46	1512841.73	
#				0	LUT	0	0.00	GNX100
4	62044290	GIRLS MIDI WITH PURSE OF POLYESTER						60
	1524	NOS 8.55		Per 1	NOS	13030.20	1067173.38	YES
	Drawback, and ROSCTL					770.27	1173890.72	
#				0	LUT	0	0.00	GNX100
						Tax Value : 0.00	8609415.62	
						IGST Amt : 0.00	9470357.20	

**Drawback Details**

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	62040102B	0.00	2.60	0.00	60.00	8079.000	145368.92

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CB 10/9/23

**INDO-FOREIGN ( AGENTS ) PVT LTD**  
**INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)**

Job No.: **0000352** Date: **10/08/2023** S/B No.: **3143941** Date: **11/08/2023** Shipping Bill for Export Loading Port: **INNSA1** State of Origin: **DELHI**

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	2	62040303B	0.00	2.90	0.00	32.00	836.000	16698.76
1	3	62040303B	0.00	2.90	0.00	32.00	1992.000	39884.01
1	4	62040303B	0.00	2.90	0.00	32.00	1524.000	30948.03
								232899.72

Drawback Amount(INR)

**ROSCTL Details**

INV No	Item No	ROSCTL SI.No.	State Leavy Duty	State Leavy Rate	Central Tax Leavy Duty	Central Tax Leavy Rate	ROSCTL Quantity	State Leavy	Central Leavy	ROSCTL Amount(Rs)
1	1	62040102B	2.78	57.00	2.05	42.10	8079.000	155432.92	114617.80	270050.72
1	2	62040303B	2.65	23.30	2.10	18.50	836.000	15259.21	12092.20	27351.41
1	3	62040303B	2.65	23.30	2.10	18.50	1992.000	36445.73	28881.52	65327.25
1	4	62040303B	2.65	23.30	2.10	18.50	1524.000	28280.09	22410.64	50690.73
								235417.95	178002.16	413420.11

ROSCTL Amount(INR)

**Packages Details**

Packages From	Packages To	Kind Package
01	62	PKG

**Single Windows Type of Information**

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	8079 NOS	NILL		0.00	0.00	83 SOUTH DELHI	07 DELHI	NCPTI
1/2	836 NOS	NILL		0.00	0.00	83 SOUTH DELHI	07 DELHI	NCPTI
1/3	1992 NOS	NILL		0.00	0.00	83 SOUTH DELHI	07 DELHI	NCPTI
1/4	1524 NOS	NILL		0.00	0.00	83 SOUTH DELHI	07 DELHI	NCPTI
			0.00	0.00	0.00			

**Supporting Documents Details**

Inv No	Item No	IRN No	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name				Document Issuer Party Address			
Document Beneficiary Name				Document Beneficiary Address			
1	1	2023081100135842	GSI/013/23-24	271000 Packing list	Sudan	10/08/2023	
SETROID FOR MULTIPLE ACTIVITIES CO.LTD				BLOCK-3, SUKH LIBYA, OMDERMAN, KHARTOUM SUDAN MOB : +249 91 886 5756			
G S INTERNATIONAL CO				F/F RZ-A 12 OLD PLOT NO 12 GALI NO KILLA NO 23,24,3,4,7,8, DELHI DELHI			
1	1	2023081100135843	2023081100047870	022CO1 Self	Sudan	10/08/2023	
SETROID FOR MULTIPLE ACTIVITIES CO.LTD				BLOCK-3, SUKH LIBYA, OMDERMAN, KHARTOUM SUDAN MOB : +249 91 886 5756			
G S INTERNATIONAL CO				F/F RZ-A 12 OLD PLOT NO 12 GALI NO KILLA NO 23,24,3,4,7,8, DELHI DELHI			
1	1	2023081100135844	GSI/013/23-24	380000 Commercial Invoice	Sudan	10/08/2023	
SETROID FOR MULTIPLE ACTIVITIES CO.LTD				BLOCK-3, SUKH LIBYA, OMDERMAN, KHARTOUM SUDAN MOB : +249 91 886 5756			
G S INTERNATIONAL CO				F/F RZ-A 12 OLD PLOT NO 12 GALI NO KILLA NO 23,24,3,4,7,8, DELHI DELHI			

**Statement Details**

Inv/Item Sn	Code	Title
1/1,1/2,1/3,1/4,	DEC-RS001	I/We G S INTERNATIONAL CO holder of IEC No CCYPA5969E, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

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

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

**NO** I/We declare that particulars given here in true and correct.

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

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

Signature of Exporter/CHA with Date

P<sub>1</sub>

P<sub>2</sub>

*[Handwritten Signature]*  
10/8/23

**PANCHNAMA dated 19.08.2023 in respect of M/s G S International Company DRAWN AT JWR Logistics Pvt. Ltd. CFS.**

Pancha No.1		Pancha No.2	
Name	Chetan Kisan Rohokale	Name	Navnath Bhau Date
Age	28	Age	34
Address-	Ahmadnagar, Maharashtra-414103	Address-	Pune, Maharashtra-412410
Type of ID card	Aadhar Card	Type of ID card	Aadhar Card
Number of ID Card	8173 6196 3964	Number of ID Card	6078 5469 2321
Mobile No.	9137321384	Mobile No.	7506044643
Occupation	Private Job	Occupation	Private Job

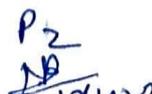
We the above mentioned Panchas were called upon by a person who introduced himself as Shri. Ashok Kumar Nayak, an Intelligence Officer, SIIB(X), JNCH on 19.08.2023 at 1030 hrs at JWR Logistics Pvt. Ltd. CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Panvel, Maharashtra-410206 to witness the examination of goods under shipping bill no. 3145624 & 3143941 both dtd. 11.08.2023 pertaining to exporter M/s G S International Company (IEC: AAWFR5046H). The goods were examined for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here, we were introduced to Shri. Gabaji M. Gunjal, G-card holder of M/s. Indo Foreign (Agents) Pvt. Ltd. (License No.11/1484) having Kardex No. 2114/2021, Authorized Representative of exporter and Custom Broker. Then the officer explained to us that the exporter M/s G S International Company (IEC: AAWFR5046H) having address at F/F RZ-A 12, Old Plot No.12, Gali No. 2, Killa No. 23,24, 3, 4, 7, 8, Rect No. 21-34, South Delhi-110045 had filed Shipping Bill No. 3145624 & 3143941 both dtd. 11.08.2023 through Customs Broker M/s. Indo Foreign (Agents) Pvt. Ltd. (License No.11/1484) for export of their consignment.

We the panchas alongwith Custom Broker representative who represented the exporter and the aforesaid officer visited JWR Logistics Pvt. Ltd. CFS, where the goods of Shipping bill no. 3145624 & 3143941 both dtd. 11.08.2023 were found to be stuffed inside Shed-G at location G-12 & I-16 respectively.

Here were shown the Hold letter No. 142/2022-23/SIIB(X), JNCH dtd. 18.08.2023 signed by Assistant Commissioner of Customs, SIIB(X), JNCH regarding hold of 02 Shipping Bills having No. 3145624 & 3143941 both dtd. 11.08.2023 of M/s G S International Company

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19/8/23

P2  
  
19/8/2023

CB  
  
19/8/23

(IEC: AAWFR5046H), filed through their authorized Customs Broker M/s. Indo Foreign (Agents) Pvt. Ltd. (License No.11/1484). Further we were shown the above mentioned Shipping Bills and respective Export Invoice, Packing List and check list of the goods attempted to be exported. The details of the said shipping bills were tabulated as below:

Table-I

Sr.No.	SB No./date	Description of goods	FOB Value	Drawback Claimed	ROSCTL
1.	3143941 dtd. 11/08/2023	RMG	8609415/-	2,32,899/-	4,13,420/-
2.	3145624 dtd. 11/08/2023	RMG	7,30,810/-	19,001/-	35,298/-

The Customs Officer in presence of us and in presence of representative of Custom Broker took up the Shipping Bills No. 3145624 & 3143941 both dtd. 11.08.2023 and its respective invoices and packing lists and started examining the goods thoroughly.

The goods were found to be packed in white polypropylene bags. There after each of these packages were opened one after another with the help of labourers of the CFS. Packages were count and the goods in the respective package were matched with the goods mentioned in the packing list. In each of the carton there were found to be Readymade garments.

**During 100% examination it is observed that quantity and declaration of the goods are found to be as mentioned in the shipping bills, invoices and packing lists.**

Further Representative Customs Samples were randomly drawn from the bags in duplicate for further investigation and testing and were sealed with customs wax seal in our presence and in the presence of the representative custom broker.

These goods were then re-packed in the same packages and kept at the same location i.e. Shed No. G-12 & I-16 respectively for Shipping Bills No. 3145624 & 3143941 both dtd. 11.08.2023 of JWR Logistics Pvt. Ltd. CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Panvel, Maharashtra-410206 in presence of us and in presence of the authorized representative of CB and the same were handed over to Manager, JWR Logistics Pvt. Ltd. CFS for safe custody.

We put our dated signature on Shipping Bill, Export Invoice, Packing List of the goods and other relevant documents as a token of having seen the same and being present during the examination.

P<sub>1</sub>  
19/08/2023

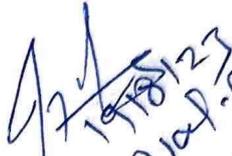
P<sub>2</sub>  
NB  
19/08/2023

CB  
19/08/2023

The Panchanama running into 03 pages ended on the same place and same date i.e. 19.08.2023 at 1430 Hrs. Panchanama was carried out in our presence and in the presence of the authorized representative of Custom Broker. Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject/concerned goods.

Drawn by me, on the 19<sup>th</sup> day of August, 2023.

  
19/08/23  
(Ashok Kumar Ahya)  
I.O./SUB(X), JNCH

  
19/08/23  
1692207-CB  
2-114/2021  
CB/Representative

  
Chetan K. Rohokhe  
Pancha-I 19/8/23

Narayan. B. Dote  
  
19/8/2023  
Pancha-II



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

Jawaharlal Nehru Custom House, Nhava Sheva,

Dist- Raigad, Maharashtra – 400 707.

Tel No: 27244989; Fax: 27241828, 27241825.

F. No.SG/MISC-129/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

  
08.07.23

Sub: Testing of sample pertaining to Shipping Bill No. 3143941 dated 11.08.2023 by M/s. G S International Co (IE Code: CCYPA5969E) – reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3143941 dated 11.08.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3143941 dated 11.08.2023	Girls Midi of Polyester	01

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

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

Thanking you.

Yours sincerely,

  
(Jay Manoj Shah)

Asstt. Commissioner of Customs  
SIIB(X), JNCH

Encl: as above.

Lab No. 752/SZIB (X) dt 07/09/23

SBA No. = 3143941 dt 11/08/2023

Report - The sample is in the form of textile ready made garment (Girls midi) having Zip fastener at back and decorated with fabric flower at front, stitched with inner lining material and frills at bottom, upper part is made of printed woven fabric and lower part is made of dyed woven fabric in upper part lining material is made of white knitted fabric in lower part frills are made of white woven fabric and netted fabric. It is wholly composed of Polyester filament yarns.

Total wt of Sample = 213.5 gm

Seal & instrument returned

Ans  
04/10/2023

सुखवीर सिंह/SUKHVEER SINGH  
सहायक रसायन परीक्षक  
Asst. Chemical Examiner

P. Dalal  
11/10/23  
प्रफुल दलाल / Praful Dalal  
रसायन परीक्षक ग्रेड-II / Chemical Examiner Gr. II  
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला  
Jawaharlal Nehru Custom House Laboratory  
न्हावा शेवा / Nhava Sheva  
CE-II



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

Jawaharlal Nehru Custom House, Nhava Sheva,

Dist- Raigad, Maharashtra – 400 707.

Tel No: 27244989; Fax: 27241828, 27241825.

F. No.SG/MISC-129/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

**Sub: Testing of sample pertaining to Shipping Bill No. 3143941 dated 11.08.2023 by M/s. G S International Co (IE Code: CCYPA5969E) – reg.**

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3143941 dated 11.08.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3143941 dated 11.08.2023	Girls Frock of Polyester	01

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

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

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs

SIIB(X), JNCH

Encl: as above.

Lab No 754/SIB (X) Ct 07/09/23

S/B No.: 3143941 dated 11.08.2023

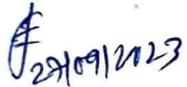
**Report:** - The sample as received is in the form of readymade garment (Girl one pcs frock).

Total weight of sample (frock) = 179.1 gm

**1. Frock:** - It consists of two parts (upper and lower) stitched together. It is made of dyed and printed woven fabric stitched with white woven lining fabric having collar, button strip and design pocket with plastic button at front. It is made of dyed (Brick Red) woven fabric having frill design of same fabric stitched with white woven lining fabric stitched with white netted fabric at lower portion. It is wholly composed of polyester filament yarns.

- a). Net weight of sample = 179.1 gm.
- b). wt. of dyed and printed woven fabric = 44.2 gm
- c). wt. of white woven lining (upper) = 16.5 gm
- d). wt. of dyed woven fabric = 75.2 gm
- e). wt. of white woven lining fabric (lower) = 35.5 gm
- f). Net fabric = 5.0 gm
- g). wt. of decorative buttons = balance
- h). GSM (Dyed and printed woven fabric) = 75.9
- i). GSM (Dyed woven fabric) = 105.8
- j). GSM (White woven fabric of lining) = 62.6

Sealed remnant returned.

  
Arunabh Srivastav  
Assistant Chemical Examiner  
JNCH Laboratory

  
प्रफुल दलाल Prful Dalal  
रसायन परीक्षक ग्रेड-II / Chemical Examiner Gr. II  
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला  
Jawaharlal Nehru Custom House Laboratory  
न्हावा शेवा / Nhava Sheva



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

Jawaharlal Nehru Custom House, Nhava Sheva,

Dist- Raigad, Maharashtra - 400 707.

Tel No: 27244989; Fax: 27241828, 27241825.

F. No.SG/MISC-129/2023-24 SIIB(X) JNCH

Date: .09.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

  
08.09.23

Sub: Testing of sample pertaining to Shipping Bill No. 3143941 dated 11.08.2023 by M/s. G S International Co (IE Code: CCYPA5969E) - reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3143941 dated 11.08.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3143941 dated 11.08.2023	Girls 2 PCs suit set of Blend	01

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

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

Thanking you.

Yours sincerely,



(Jay Manoj Shah)

Asstt. Commissioner of Customs

SIIB(X), JNCH

Encl: as above.

Lab No 753/SZIB (X) dt 07/09/23

Report.

The sample as received is in the form of Ready made article (<sup>Garment</sup> textile article). It consist of 4 (top), 2) Lower 3) purse.

Total wt. of the sample as received = 379.40 gm

wt. of the top = 134.3 gm

wt. of the Lower = 211.2 gm

wt. of purse = Balance.

Top The sample is in the form of dyed woven Ready-made garment. It is composed of filament yarns of polyester.

Lower The sample is in the form of dyed printed woven Ready made garment. It is composed of filament yarns of polyester.

purse The sample as received is in the form of made up article. It is composed of polymeric compounds.

Seal & remarks returned.

N. P. — 34

20/10/2023

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

P. P. D. D. D.  
20/10/23

प्रफुल दलाल / Praful Dalal  
रसायन परीक्षक ग्रेड-II / Chemical Examiner Gr. II  
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला  
Jawaharlal Nehru Custom House Laboratory  
न्हावा शेवा / Nhava Sheva

**Market Enquiry Report of M/s. G S Internatioal Co (IEC: CCYPA5969E) conducted on 05.09.2023.**

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Gabaji M Gunjal, authorized representative of exporter, conducted market survey of goods covered under Shipping Bills No. **3143941 & 3145624 both dated 11.08.2023** presented for export by **M/s. G S Internatioal Co (IEC: CCYPA5969E)**. 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 05.09.2023 in wholesale market near Masjid Bunder, Mumbai.

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

S/B No.	Item Description	Shop 1 M/s. T.D. (Tashmia Dresses), 180/182, Samuel Street, Masjid Bunder, Mumbai- 400009.	Shop 2 M/s. Amafhh, 165/167, H, Abbas Street, Ebrahim Chambers, Shop No.1, Near Masjid Bunder Rly. Stn., Dongri, Mumbai- 400009	Shop 3 M/s Masoom Fashions, Shop No.1, Mulla Qadar Bldg, 169, Hazra abbas Street, Near Masjid Bunder Station, Mumbai- 400009	Average wholesale price	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
<b>3143941</b> <b>dtd.</b> <b>11.08.2023</b>	Girls 2 Pc Suit Set of Blend	410	385	390	395	29,01,097
	Girls Frock Polyester	355	380	360	365	2,77,399
	Girls MIDI of Polyester	400	420	410	410	7,42,471
	Girls MIDI with Purse of Polyester	435	410	420	421	5,83,276
<b>3145624</b> <b>dtd.</b> <b>11.08.2023</b>	Girls 2 Pc Suit Set of Blend	410	385	390	395	3,79,200

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.

*G M Gunjal*  
5/19/23

**(Gabaji M Gunjal)**  
**Authorized representative of exporter**

*Ashok Kumar Nayak*  
05/09/23

**(Ashok Kumar Nayak)**

**IO/SIIB(X)**



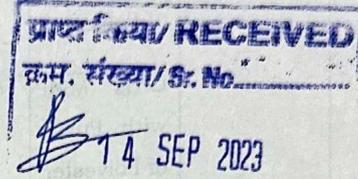
OFFICE OF THE COMMISSIONER OF CUSTOMS,  
NS-II  
SPECIAL INVESTIGATION AND INTELLIGENCE  
BRANCH (X),  
Jawaharlal Nehru Custom House, Nhava Sheva,  
Dist- Raigad, Maharashtra - 400 707.  
Tel No: 27244983; Fax: 27241828, 27241825.  
Email Id - siibx.jnch@gov.in

75  
आजादी का  
अमृत महोत्सव

F. No. SG/MISC-129/2023-24/SIIB(X) JNCH

Date: .09.2023

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



Sir,

पर आयुक्त सीमाशुल्क  
ADDITIONAL COMMISSIONER OF CUSTOMS  
CEAC, JNCH, Nhava Sheva

**Sub: NOC for Provisional release of the goods for Back to Town covered under Shipping Bills No. 3143941 & 3145624 both dated 11.08.2023 of exporter M/s. G S International Co (IEC: CCYPA5969E)- reg.**

Please refer to the subject mentioned above.

The Exporter **M/s. G S International Co (IEC: CCYPA5969E)** has filed 02 shipping bills No. 3143941 & 3145624 both dated 11.08.2023 for export of goods declared as RMG. Based on NCTC inputs the same was put on hold by this unit vide hold letter dated 18.08.2023.

**Red Flags by NCTC are as follows:**

1. The exporter is a Proprietorship firm, which has obtained IEC registration in April, 2023.
2. IEC is relatively new and a cumulative FOB value of 7.87 Cr. with high export benefits claimed in live and previous Shipping Bills.
3. Supply chain is dubious and consist of cancelled/suspended GSTNs.
4. The commodity being exported is risky and the country of destination is also risky.
5. As the commodity being exported is risky, there is high possibility of mis-declaration in terms of quality, quantity of goods, mis-classification, concealment and overvaluation to avail undue export benefits.

Thereafter, the subject goods under 02 shipping bills were 100% examined by SIIB(X) under Panchanama dated 19.08.2023. 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.)	Re determined FOB	Drawback (in Rs.)	Redetermined Drawback
1.	3143941/ 11.08.2023	Girls 2PCs suit set of Blend	55,91,112/-	29,01,097/-	145369/-	75,428/-
		Girls Frock of Polyser	5,75,819/-	2,77,399/-	16699/-	8,044/-
		Girls MIDI of Polyester	13,75,311/-	7,42,471/-	39884/-	21,532/-
		Girls Midi with Purse of Polyester	10,67,173/-	5,83,276/-	30948/-	16,915/-
2.	3145624/ 11.08.2023	Girls 2 PCs Suit Set of Blend	7,30,810/-	3,79,200/-	19,001/-	9,859/-
Total=			93,40,225/-	48,83,443/-	2,51,901/-	1,31,778/-

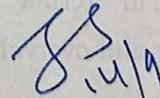
The above shipping Bills are filed under LUT and ROSCTL benefits claimed by the exporter.

As further investigation regarding DYCC test report, GST verification of Exporter and its suppliers is still pending, Meanwhile, the exporter vide letter dated 31.08.2023 has requested for provisional release of the goods for Back to Town purpose.

This office has no objection for provisional release of the goods for Back to Town covered under shipping bills No 3143941 & 3145624 both dated 11.08.2023.

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

Yours Faithfully



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

Encl:- Copy of shipping bills & packing list.

**GOVERNMENT OF NCT OF DELHI**  
**OFFICE OF GOODS AND SERVICE TAX OFFICER (WARD-94)**  
**DEPARTMENT OF TRADE & TAXES/STATE GOODS AND SERVICE TAX**  
**9th FLOOR, VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110002**

F.No/GSTO/WARD-94/2024-25/ 6308

Date: 29/11/2024

To

Asstt. Commissioner of Customs,  
Office of the Commissioner and Intelligence Branch (X),  
Jawaharlal Nehru Custom House, Nhava Sheva,  
Dist. Reigad, Maharashtra-400707.

**Sub:- Verification of existence/genuineness of the Supplier i.e. M/s HOME CREATIONS. (GSTIN-07NALPS0436N1ZW).**

Sir/Madam,

With reference to your office letter No. SG/INV-192/2023-24/SIIB(X) JNCH dated: 06/11/2024 and received to this office vide diary No. 1457/W-94 dated 11/11/2024, regarding verification of existence/ genuineness of the supplier and genuineness of Input Tax Credit/ IGST refund availed by M/s **HOME CREATIONS. (GSTIN-07NALPS0436N1ZW).**

The field visit of M/s **HOME CREATIONS** has been made and as per report submitted by GSTI the address of the firm was not traceable and mentioned mobile number was not reachable, and reported as non-functioning.

As per the GST portal record the firm is suspended since 15/03/2023 and the firm not availed Input Tax Credit/ IGST refund so far.

This is for your kind information and further necessary action please

Yours faithfully

Anita Kumari  
GSTO (Ward-94)



**GOVERNMENT OF NCT OF DELHI**  
**OFFICE OF GOODS AND SERVICE TAX OFFICER (WARD-94)**  
**DEPARTMENT OF TRADE & TAXES/STATE GOODS AND SERVICE TAX**  
**9th FLOOR, VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110002**

F.No/GSTO/WARD-94/2024-25/ 6309

Date: 29/11/2024

To

Asstt. Commissioner of Customs,  
Office of the Commissioner and Intelligence Branch (X),  
Jawaharlal Nehru Custom House, Nhava Sheva,  
Dist. Reigad, Maharashtra-400707.

**Sub:- Verification of existence/genuineness of the Supplier i.e. M/s MEGNA ENTERPRISES. (GSTIN-07JTGPK9348F1Z6).**

Sir/Madam,

With reference to your office letter No. SG/INV-192/2023-24/SIIB(X) JNCH dated: 06/11/2024 and received to this office vide diary No. 1457/W-94 dated 11/11/2024, regarding verification of existence/ genuineness of the supplier and genuineness of Input Tax Credit/ IGST refund availed by M/s **MEGNA ENTERPRISES. (GSTIN-07JTGPK9348F1Z6).**

The field visit of M/s **MEGNA ENTERPRISES** has been made and as per report submitted by GSTI the address of the firm was not traceable and mentioned mobile number was not reachable, and reported as non-functioning.

As per the GST portal record firm not availed Input Tax Credit/ IGST refund so far. The data of GSTR-1 and GSTR-2A during last year is send in excel form through mail from the mail ID- [dgst.ward94@gmail.com](mailto:dgst.ward94@gmail.com).

This is for your kind information and further necessary action please

Yours faithfully

Anita  
29/11/24  
Anita Kumari  
GSTO (Ward-94)



**SUMMONS**

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

To,

**The proprietor M/s G.S International Co**

**RZ-A12, old Plot no-12, Gall no, Killa no-  
23,24,3,4,7,8,Delhi-110045**

WHEREAS, I, **Kapil** am making inquiry in connection with  
export vide SB no-3143941 & 3145624 both dt 11.08.2023 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. E-way bill & purchase GST tax invoice of the subject consignment
  2. ITR and GSTR2A or GSTR1 related to this consignment
  3. BRC of past consignments, PFMS linked drawback Bank account statement etc

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person on **2024-03-08** at **02:00: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 193 and section 228 of the Indian Penal Code, 1860 (45 of 1860) and non-compliance of this summons is an offence punishable under Section 174 & 175 of the Indian Penal Code, 1860.

Given under my hand and seal of office to-day the **21** day of **February, 2024** at **JNCH**



Name : **Kapil**

Signature : ...

*Kapil*  
21/2/24

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**

*o/c*

*EM- 172737107 IN*

*21/02/24*

**SUMMONS**

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

To,

Proprietor/Director/Partner of M/s. G. S. INTERNATIONAL CO. (IEC- CCYPA5969E)

F/F RZ-A-12 OLD PLOT NO.12 GALI NO-2, KILLA NO 23 24 ,3,4,7,8, RECT NO 21,34, GALI NO 2 BLOCK A MAIN SAGAR PUR, SOUTH WEST DELHI,110045

EM0783859581N  
06/11/2024

WHEREAS, I, Milan am making inquiry in connection with Shipping Bill Nos. 3143941 and 3145624 both dated 11.08.2023 filed by the Exporter M/s. G. S. INTERNATIONAL CO. (IEC- CCYPA5969E) 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 CCYPA5969E

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 2024-11-20 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 6 day of November, 2024 at JNCH

Name : Milan

Signature : .....

Designation :

Superintendent / Appraiser / Senior Intelligence Officer



Seal of Office.

etc

→ 7037434249  
→ gsinternationalcompany  
? @gsintl.com

**Statement of Shri Gabaji M Gunjal, G Card holder, Kardex No. 2114/2021 of CB M/s Indo-Foreign(Agents) Pvt. Ltd., CHA No.-11/1484 recorded under section 108 of the Custom Act, 1962 in the office of Special Investigations and Intelligence Branch (Export) situated at 6<sup>th</sup> floor, J.N.C.H. Nhava Sheva, Dist Raigad-400707 on 31.05.2024.**

-----

In pursuance of Summons dated 25.04.2024 issued under seal and signature of Shri Kapil, Appraiser of Customs, SIIB(X), JNCH. I, Gabaji M Gunjal, 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 Gabaji M. Gunjal, aged 54 years. My Kardex No. is 2114/2021. My residential address is A-203, Pintiya Building, Dadi colony, Amrut nagar, Thane-400612. I am having personal Mobile No. 9987578767. I am holding my Aadhar Card No. 249594121226 and submitting the copy of the G-card also with my signature as proof of my identity. I am HSc pass. 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 & staying at above mentioned address with my family.

**Q1. Have you been authorized by CB M/s Indo-Foreign(Agents) Pvt. Ltd, to give statement on behalf of them?**

Ans. Yes, I am authorized person, G-card on behalf of CB M/s Indo-Foreign(Agents) Pvt. Ltd to give statement on their behalf.

**Q2. For how many years you and your firm M/s. Indo-Foreign(Agents) Pvt. Ltd. in CHA Business?**

Ans. I am an employee of this CHA firm from last 16 years. My CB is in this business for around last 30 years.

**Q3. Have you filed the 02 Shipping Bills No. 3143941 & 3145624 both dated 11.08.2023 on behalf of Exporter M/s G.S International?**

*Gabaji M. Gunjal*  
31/5/24

Ans. Yes, I with help of my subordinates have filed above mentioned Shipping Bills on the behalf of CB M/s Indo-Foreign(Agents) Pvt. Ltd for the export consignment of exporter M/s G S International.

**Q 4. Are you aware about the case booked against exporter M/s G.S International for said shipping bills for mis-declaration of 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 G.S International?**

Ans. We came in contact with this exporter including various others through forwarder Mr Sunil & we verified exporter's credentials before filing the shipping bills.

**Q6. Do you have the KYC of the exporter M/s G.S International?**

Ans. Yes Sir, we verified KYC of the Customer before filing shipping bill alongwith valid IEC issued by DGFT. We verified KYC documents from bank statement, Bank Authorization letter & from DGFT online website as per CBLR 2018 & submitting their signed copy.

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

Ans. The exporter had promised to pay Rs 2500/- for each shipments agency charges, which we are yet to receive.

**Q.8 The Exporter is not responding to Summons, Is exporter's company still in existent? What is your say?**

Ans. As customs broker, we filed shipping bills as provided by exporter with KYC documents, invoice & packing list and we filed documents accordingly with correct CTH & valid export policy.

**Q.9 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. I don't agree because as a Customs Broker, we already stated that we verified exporter's credentials and did KYC verification as per CBLR2018.

**Q.10 Why it should not be considered that you were aware of the mis-declaration by the exporter regarding dubious supply chain of Exporter?**

Ans. As per CBLR, we complied all rules. 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.11 Have your CB firm or the exporter been penalized by any Govt agency?**

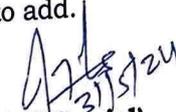
47/215/24

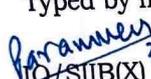
**Ans** As per my knowledge, neither our CB firm M/s Indo-Foreign(Agents) Pvt. Ltd nor the Exporter have been penalized by any Govt agency as on date.

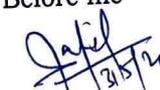
**Q 12. Do you have anything more to say?**

**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.

  
(Gabaji M Gunjal)  
G-card of CB M/s M/s Indo-  
Foreign(Agents) Pvt. Ltd

Typed by me  
  
SIO/SIIB(X) 21/05/24

Before me  
  
SIO/SIIB(X)  
(BAPIL)

**SUMMONS**

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

To,

Proprietor/Director/Partner of M/s G S  
International Co (IEC-CCYPA5969E)

F/F RZ-A-12 OLD PLOT NO 12 GALI NO-2 ,  
KILLA NO 23 24 ,3,4,7,8, RECT NO 21,34, GALI  
NO 2 BLOCK A MAIN SAGAR PUR , SOUTH  
WEST DELHI , SOUTH WEST DELHI , DELHI,  
110045

E M 09925 382 DIN  
04/12/24

WHEREAS, I, **Milan** am making inquiry in connection with  
**Shipping Bills No. 3145624 and 3143941 both dated 11.08.2023 filed by the exporter M/s G S  
International Co (IEC-CCYPA5969E)**  
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 CCYPA5969E**

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  
**2024-12-23 at 11:30:AM** at the office of **C-604, SIB(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**

mailed on:- gsinternationalcompany3@gmail.com

**SUMMONS**

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

To,

Proprietor/Director/Partner of M/s G S  
International Co (IEC-CCYPA5969E)

F/F RZ-A-12 OLD PLOT NO 12 GALI NO-2 ,  
KILLA NO 23 24 ,3,4,7,8, RECT NO 21,34, GALI  
NO 2 BLOCK A MAIN SAGAR PUR , SOUTH  
WEST DELHI , SOUTH WEST DELHI , DELHI,  
110045

[EM098818675IN]

WHEREAS, I, Milan am making inquiry in connection with  
Shipping Bill Nos. 3143941 and 3145624 both dated 11.08.2023 filed by the Exporter M/s. G. S.  
INTERNATIONAL CO. (IEC- CCYPA5969E)  
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- CCYPA5969E

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  
2025-01-21 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 15 day of January, 2025 at JNCH

Name : Milan

Signature : .....

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.





mailed on 21/01/25

**SUMMONS**

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

To,

Proprietor/Director/Partner of M/s G S  
International Co. (IEC-CCYPA5969E)F/F RZ-A-12 OLD PLOT NO 12 GALI NO-2 ,  
KILLA NO 23 24 ,3,4,7,8, RECT NO 21,34, GALI  
NO 2 BLOCK A MAIN SAGAR PUR , SOUTH  
WEST DELHI , SOUTH WEST DELHI , DELHI,  
110045

EM963121628IN

21/01/25

WHEREAS, I, **Milan** am making inquiry in connection with  
Shipping Bill Nos. 3143941 and 3145624 both dated 11.08.2023 filed by the Exporter M/s. G. S.  
**INTERNATIONAL CO. (IEC- CCYPA5969E)**  
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 and Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. Company Address Proof, BRC of Past Export and any other relevant document related to  
export done against the IEC CCYPA5969E

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  
**2025-01-28 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 **21** day of **January, 2025** at **JNCH**

Name : **Milan**

Signature : .....

Designation :

**Superintendent / Appraiser / Senior Intelligence Officer**