



सीमाशुल्कआयुक्तकाकार्यालय, एनएस-II  
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II  
केंद्रीकृतनिर्यातआकलनकक्ष, जवाहरलालनेहरूसीमाशुल्कभवन  
CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL  
NEHRU CUSTOM HOUSE,  
न्हावाशेवा, तालुका-उरण, जिला-रायगढ़, महाराष्ट्र- 400 707  
NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-  
400707

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1990

**SHOW CAUSE NOTICE UNDER SECTION 124 OF CUSTOMS ACT 1962**

**Subject: Investigation into fraudulent exports by M/s. Sagar Enterprises (CHYPJ8363E) to avail illegitimate Export incentives.**

Specific intelligence had been received regarding fraudulent exports by non-existent entities as detailed in NCTC Analytics Report No. 07/2022-23 dated 04.05.2023. Risky shipping bills filed by certain exporters were identified, and subsequent verification by jurisdictional CGST formations confirmed that these exporters were non-existent.

2. Upon scrutiny of the Analytics Report, it has been observed that one such firm i.e. M/s. Sagar Enterprises (CHYPJ8363E), filed shipping bills (under LUT) through M/s. Allwin Shipping Services (Custom Broker) during the period from July 2017 to March 2023 through INNSA1 (Nhava-Sheva). Details of the Shipping Bills filed by M/s. Sagar Enterprises (CHYPJ8363E) are as under:

**TABLE-A**

S. No.	SB No. & Date	DBK Amt (Rs.)	RoDTEP (Rs.)	RoSCTL (Rs.)	DBK Scroll Status	Status of BRC
1	5732280 Dtd. 01.11.2021	33005	696	63898	57279 Dtd. 30.11.2021	FOB Not Realized
2	6431663 Dtd. 02.12.2021	28859	847	50632	58788 Dtd. 29.12.2021	FOB Not Realized
3	7071909 Dtd. 28.12.2021	71527	793	127328	60462 Dtd. 08.02.2022	FOB Not Realized
4	6145987 Dtd. 20.11.2021	43345	3401	69924	58507 Dtd. 23.12.2021	FOB Not Realized
5	7069013 Dtd. 28.12.2021	95621		161822	60462 Dtd. 08.02.2022	FOB Not Realized
6	8180890 Dtd. 12.02.2022	86604		249502	SBPurged	Purged
7	6420080 Dtd. 01.12.2021	73732		145137	60809 Dtd. 16.02.2022	FOB Not Realized
8	5436320 Dtd. 21.10.2021	4980		9443	SBPurged	Purged
9	71477639 Dtd. 31.12.2021	106930		175144	60502 Dtd. 09.02.2022	FOB Not Realized

10	7177631 Dtd. 31.12.2021	90585		148372	60419 Dtd. 07.02.2022	FOB Not Realized
11	6431489 Dtd. 02.12.2021	60967	306	89969	60809 Dtd. 16.02.2022	FOB Not Realized
12	8180892 Dtd. 12.02.2022	80497		231908	SBPurged	Purged
13	7174830 Dtd. 31.12.2021	102663		168155	60502 Dtd. 09.02.2022	FOB Not Realized
14	8197783 Dtd. 14.02.2022	91997		207376	61379 Dtd. 01.03.2022	FOB Not Realized
15	8162806 Dtd. 11.02.2022	81607		235108	SBPurged	Purged
16	8197768 Dtd. 14.02.2022	110551		304014	61612 Dtd. 07.03.2022	FOB Not Realized
17	8162856 Dtd. 11.02.2022	86604		249502	SBPurged	Purged
18	8198057 Dtd. 14.02.2022	98976		223108	61379 Dtd. 01.03.2022	FOB Not Realized
	<b>TOTAL</b>	<b>13,49,050/-</b>	<b>6,043/-</b>	<b>29,10,342/-</b>		

3. During the investigation, remittances data revealed that no foreign remittance has been received as per FEMA regulations. In the absence of foreign remittance for these shipping bills, the claimed export incentives such as Drawback and RoDTEP/ RoSCTL, are liable to be recovered from the exporters.

**PROCEEDINGS OF THE INVESTIGATION:**

4. On perusal of the Export data, it is observed that Drawback amount and RoDTEP/ RoSCTL benefits were availed M/s. Sagar Enterprises in respect of following Shipping Bills:

**TABLE-B**

S. No.	SB No. & Date	FOB (Rs.)	DBK Amt (Rs.)	RoDTEP (Rs.)	RoSCTL (Rs.)	DBK Scroll Status	Status of BRC
1	5732280 Dtd. 01.11.2021	1465091.84	33005	696	63898	57279 Dtd. 30.11.2021	FOB Not Realized
2	6431663 Dtd. 02.12.2021	1211470.67	28859	847	50632	58788 Dtd. 29.12.2021	FOB Not Realized
3	7071909 Dtd. 28.12.2021	2713132.96	71527	793	127328	60462 Dtd. 08.02.2022	FOB Not Realized
4	6145987 Dtd. 20.11.2021	1937220.51	43345	3401	69924	58507 Dtd. 23.12.2021	FOB Not Realized
5	7069013 Dtd. 28.12.2021	3434974.43	95621		161822	60462 Dtd. 08.02.2022	FOB Not Realized
6	6420080 Dtd. 01.12.2021	2874843.12	73732		145137	60809 Dtd. 16.02.2022	FOB Not Realized
7	71477639 Dtd. 31.12.2021	3687241.5	106930		175144	60502 Dtd. 09.02.2022	FOB Not Realized
8	7177631 Dtd. 31.12.2021	3123630	90585		148372	60419 Dtd. 07.02.2022	FOB Not Realized
9	6431489 Dtd.	2496598.24	60967	306	89969	60809 Dtd. 16.02.2022	FOB Not Realized

	02.12.2021						Realized
10	7174830 Dtd. 31.12.2021	3540114	102663		168155	60502 Dtd. 09.02.2022	FOB Not Realized
11	8197783 Dtd. 14.02.2022	3833198.25	91997		207376	61379 Dtd. 01.03.2022	FOB Not Realized
12	8197768 Dtd. 14.02.2022	5025033	110551		304014	61612 Dtd. 07.03.2022	FOB Not Realized
13	8198057 Dtd. 14.02.2022	4123992.6	98976		223108	61379 Dtd. 01.03.2022	FOB Not Realized
	<b>TOTAL</b>	<b>39466541.1</b>	<b>1008758</b>	<b>6043</b>	<b>1934879</b>		

5. On verification of GSTIN status of M/s Sagar Enterprises, it was found that GSTIN stand cancelled suo-moto w.e.f. 20.07.2021 as follows:

Sr. No.	Exporter Name	IEC	GSTIN	GSTINStatus
1	M/s SAGAR ENTERPRISES	CHYPJ8363E	24CHYPJ8363E1ZU	Cancelledsuo-moto (Effectivefrom 20/07/2021)

### **SUMMONS & STATEMENTS**

6. Details of summonses issued to CB and the exporter are as follows:

Sr. No.	CBs/Exporters	DIN	Summons Issue Date	Appearance Date
1	M/s. Allwin Shipping Services (Customs Broker)	20240178NT000088708F	08.01.2024	19.01.2024
		20250278NT000061616B	03.02.2025	11.02.2025
2	M/s. Sagar Enterprises	20250178NT000000C30B	10.01.2025	Not Appeared
		20250178NT0000555DA8	21.01.2025	Not Appeared
		20250678NT0000272482	16.06.2025	Not Appeared

7. Gist of statements of reproduced below: Summonses were issued to exporter at their addresses vide summonses dtd. 10.01.2025, 21.01.2025 & 16.06.2025. However, the exporter neither contacted this office nor presented themselves with respect to summonses.

7.1 Further, on receipt of Summons CBIC-DIN-20240178NT000088708F dated 08.01.2024 to appear before Customs for recording the statement under Section 108 of the Customs Act, 1962, the statement of Shri Gangadhar K. Jadhav, Authorized Representative of M/s. Allwin Shipping Services, the Customs Broker for M/s. Sagar Enterprises, was recorded on 19.01.2024 at the office of the Special

Investigation and Intelligence Branch (Exports), located at Room No. 604, C-Wing, 6th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, District-Raigad, Maharashtra-400707. In his statement (**RUD-I**), he inter alia mentioned: (i) that he had submitted copies of the Power of Attorney, Shipping Bills, a letter of authority from the exporter, IEC, GST Registration-06, a copy of the PAN and AADHAR of the exporter, Annexure-A from Indian Bank Surat, and KYC from Indian Bank; (ii) when asked if, as a Customs Broker, he had verified the physical existence of the exporter at their registered business address as per CBLR 2018, he replied that the address was verified at the time of business acceptance with the help of their acquaintance; (iii) when asked about the 18 Shipping Bills filed by the exporter at JNCH (INNSA1) from October 2021 to February 2022, and the taxpayer not receiving foreign remittances for these bills, the Customs Broker stated that the Customs Broker is not responsible for FOB realization.

## **8. 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 in correct 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 utilize input tax credit on the basis of such invoice for discharging any duty or tax on goods that are entered for Exportation under claim of refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed. For the purposes of this section, the expression "input tax credit" shall have the same meaning as assigned to it in clause (63) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017).

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

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

**Section 28AAA. Recovery of duties in certain cases.—**(1) Where an instrument

issued to a person has been obtained by him by means of-

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

for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), or any other law, or any scheme of the Central Government, for the time being in force, by such person] or his agent or employee and such instrument is utilized under the Provisions of this Act or the Rules or regulations made or notifications issued there under, by a person other than the person to whom the instrument was issued, the duty relating to such utilization of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued: Provided that the action relating to recovery of duty under this section against the person to whom the instrument was issued shall be without prejudice to an action against the importer under section 28.

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

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

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

(3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where - (a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and (b) such amount of duty is voluntarily paid in full within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.

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

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

**Rule 17:** Repayment of erroneous or excess payment of drawback and interest. - Where an amount of drawback and interest, if any, has been paid erroneously or the amount so paid is in excess of what the claimant is entitled to, the claimant shall, on demand by a proper officer of Customs repay the amount so paid erroneously or in excess, as the case may be, and where the claimant fails to repay the amount it shall be recovered in the manner laid down in sub-section (1) of section 142 of the Customs Act, 1962.

**Rule 18(1):** Where an amount of drawback has been paid to an Exporter or a person utilized by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such Export goods have not been utilized by or on behalf of the Exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, such drawback shall, except under circumstances or conditions specified in sub-Rule (5), be recovered.

**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 port of any goods, whether liable to duty or not, the owner of such goods shall, in the Bill of Entry, Shipping Bill, or any other document 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. In the case of exportation of goods, the owner shall further certify that the quality and specifications of the goods, as stated in those documents, are in accordance with the terms of the export contract entered into with the buyer or consignee in pursuance of which the goods are being exported, and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry, Shipping Bill, or any other relevant document.

**9. FINDINGS OF INVESTIGATION**

**9.1** NCTC Analytics Report No. 07/2022-23 dated 04.05.2023 identified that M/s. Sagar Enterprises (CHYPJ8363E) is non-existent and does not have any physical existence or operational business addresses. This, along with the absence of foreign remittances as per the FEMA regulations and the failure to realize the required Bank Realization Certificates (BRCs), indicates a deliberate attempt to mislead and exploit the export incentive system. Moreover, shipping bills filed by this exporter were not supported by valid foreign remittance receipts (within RBI mandated period), thus

failing to meet the basic conditions for export incentives, such as the Drawback, RoSCTL, and RoDTEP.

**9.2** The failure of the exporter and Customs Broker to comply with statutory requirements under the Customs Act, 1962, and CBLR 2018 raises serious concerns. The deliberate attempt to defraud the government by misrepresenting exports and unlawfully claiming benefits constitutes a violation of the provisions of the Customs Act, 1962 and the Foreign Trade (Development & Regulation) Act, 1992 & the Foreign Trade Rules, 1993. The exporter's actions have violated the conditions necessary for claiming export benefits, and the Customs Broker failed to discharge his obligations under the CBLR, thus contributing to the fraudulent activity. Since the exporter is non-existent, no samples or subject goods related to the shipping bills are available.

**9.3** As per NCTC Alert and further scrutiny of records at ICES, it appears that the exporter has fraudulently claimed export incentives, including Drawback, RoSCTL and RoDTEP meant for bona fide exporters, without the intention of realizing the requisite foreign remittances.

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

**10.1** M/s. Sagar Enterprises (IEC-CHYPJ8363E) exported goods under 13 shipping bills as mentioned in Table-B. The exporter has received Drawback amount of Rs. 10,08,758/-, RoDTEP benefits of Rs. 6,043/-, and RoSCTL benefits of Rs. 19,34,879/-. As per BRC Section Letter F.No. S/12-Gen-Misc-1037/2018-19/DBK/BRC (Pt.-III) dated 18.12.2023, the "FOB is not realized" for the exported goods as mentioned in Table-B above. As per NCTC Analytics Report No. 07/2022-23 dated 04.05.2023, the jurisdictional CGST formations verified that M/s. Sagar Enterprises is non-existent. Being a non-existent/dubious entity, M/s. Sagar Enterprises filed 18 shipping bills, of which 5 were purged. Thirteen (13) shipping bills as mentioned in Table-B were filed with the sole intention of obtaining illegitimate benefits of Drawback, RoSCTL and IGST. Despite knowing that M/s. Sagar Enterprises was not receiving remittances, they fraudulently and deliberately exported goods under these shipping bills to accrue these benefits. Even after a considerable lapse of time, the BRC for the exports covered under the aforementioned shipping bills has not been realized. This action has rendered the goods liable for confiscation under Sections 113(ia) and 113(ja) of the Customs Act, 1962.

**10.2** The exporter had violated the provisions of Rule 11 of the Foreign Trade (Regulations), 1993 in as much as they did not make a correct declaration of goods in the Shipping Bills filed by them to the Customs authorities.

**10.3** As the exporter had not made declaration truthfully in the said Shipping Bills, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of

facts on the part of the exporter with mala-fide intention to claim undue export benefits not legitimately payable to them.

**10.4** It appeared that the goods were exported by the said exporters in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of the Foreign Trade (Development & Regulation) Act, 1992 and Rule 11 of the Foreign Trade Rules, 1993, as the exporter had furnished wrong declaration to the Customs Authorities.

**10.5** Summonses to the exporter have been dispatched to the exporter's address mentioned in the IEC by this office. However, the exporter has not responded to the summonses issued to him.

**10.6** It further appears that the exporter, M/s. Sagar Enterprises (IEC-CHYPJ8363E), have rendered themselves liable to penalty in terms of Section 114(iii) 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-B above. NCTC Analytics Report No. 07/2022-23 dated 04.05.2023 identified that this exporter was a non-existent entity and did not have any physical existence or operational business addresses. This, along with the absence of foreign remittances as per the FEMA regulations and the failure to realize the required Bank Realization Certificates (BRCs), indicates a deliberate attempt to mislead and exploit the export incentive system. Therefore, the exporter has knowingly and intentionally signed and used the documents to receive undue advantage with mala-fide intent to avail undue/excess export benefits in the form of Drawback, RoSCTL and other export benefits. Therefore, M/s. Sagar Enterprises (IEC-CHYPJ8363E) is also liable for penalty in terms of Section 114AA of the Customs Act, 1962 for this intentional mis-declaration.

**10.7** As discussed above, the exporter has knowingly and intentionally signed and used the documents to receive undue advantage with mala-fide intent to avail undue/excess export benefits such as RoSCTL and RoDTEP, etc. The exporter, M/s. Sagar Enterprises (IEC-CHYPJ8363E), has 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-B above.

**10.8** As per NCTC Analytics Report No. 07/2022-23 dated 04.05.2023, M/s. Sagar Enterprises (IEC-CHYPJ8363E) is a non-existent entity and the jurisdictional CGST formations confirmed that these exporters were non-existent. Further, the GST status of the exporter was ascertained from the GSTN Portal, and it was seen that the effective date of GST registration of the exporter is 19.07.2021 and the same was shown as cancelled suo-moto effective from 20.07.2021. The suo-moto cancellation of GST registration indicates that the exporter has failed to comply with the GST law. In spite of suo-moto cancellation of GSTN, the exporter willfully claimed RoDTEP and RoSCTL in all the shipping bills filed by him. NCTC verified from the jurisdictional CGST formations that the exporter is non-existent, thereby rendering the goods in the Shipping Bills mentioned at Table-B liable for confiscation under Sections 113(ia) and

113(ja) of the Customs Act, 1962. Furthermore, remittance has not been received in respect of Shipping Bills filed by the exporter as mentioned at Table-B above. Hence, it appears that M/s. Sagar Enterprises (IEC-CHYPJ8363E) have rendered themselves liable to penalty in terms of Sections 114AA, 114AB and 114AC of the Customs Act, 1962 for the reasons mentioned above.

**10.8** The Customs Broker failed to verify the veracity and authenticity of M/s. Sagar Enterprises (IEC-CHYPJ8363E). Regulation 10(n) of the CBLR, 2018 has mandated that the CB must verify the correctness of the IEC, GSTIN, the identity of the client, and the client's functioning at the declared address using reliable and authentic documents. In this case, the CB merely collected copies of the IEC and GST registration and started filing shipping bills on behalf of the exporter. Although the CB claimed to have verified the address through acquaintance, no supporting evidence was provided. In view of the irrefutable evidence of GSTIN registration on 19.07.2021 and cancellation immediately on 20.07.2021, the CB has not given his truthful submission with respect to registration of GST and willfully aided and abetted the exporter to file shipping bills claiming RODTEP and ROSCTL duty scrips. Hence, the CB's failure to independently verify the legitimacy of the exporter led to the submission of fraudulent shipping bills. The CB has violated Regulation 10(n) of CBLR, 2018 and, since without verification of GSTIN the CB has aided and abetted the exporter, is thereby liable for penalty under Sections 114(iii) and 114AA of the Customs Act, 1962.

**11.** Now therefore, M/s. Sagar Enterprises (IEC-CHYPJ8363E), with registered address as per IEC at 4th Floor, Shop No. 423, Shree Sai Plaza, Nr. Mansi Residency, Dindoli, Surat - 394210, is hereby called upon to Show Cause to the Additional Commissioner of Customs, CAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra (the Adjudicating Authority in this case), within 30 days of receipt of this notice as to why:

- i.** The goods covered under the 13 shipping bills mentioned in Table-B, with a total declared FOB value of Rs. 3,94,66,541.12/-, should not be confiscated under Sections 113(ia) and 113(ja) of the Customs Act, 1962;
- ii.** The total drawback of Rs. 10,08,758/- claimed in the aforementioned shipping bills at Table-B above should not be recovered on account of non-receipt of remittance, along with applicable interest under Sections 75 and 75A of the Customs Act, 1962 read with Rules 17 and 18 of the Drawback Rules, 2017;
- iii.** The total RoSCTL amount of Rs. 19,34,879/- claimed in the aforementioned Shipping Bills at Table-B above should not be recovered on account of non-receipt of remittance in terms of Section 28AAA of the Customs Act, 1962 and Notification No. 77/2021-Cus (N.T) dated 24.09.2021 and 25/2023-Cus (N.T) dated 01.04.2023, along with applicable interest under Section 28AA of the Customs Act, 1962;
- iv.** The total RoDTEP amount of Rs. 6,043/- claimed in the aforementioned Shipping Bills at Table-B above should not be recovered on account of non-receipt of remittance in terms of Section 28AAA of the Customs Act, 1962 and Notification

No. 76/2021-Cus (N.T) dated 23.09.2021 and 24/2023-Cus (N.T) dated 01.04.2023, along with applicable interest under Section 28AA of the Customs Act, 1962;

- v. M/s. Sagar Enterprises (IEC-CHYPJ8363E) should not be held liable for penalty under Section 114(iii) of the Customs Act, 1962 for reasons as mentioned above;
- vi. M/s. Sagar Enterprises (IEC-CHYPJ8363E) should not be held liable for penalty under Section 114AA of the Customs Act, 1962 for reasons as mentioned above;
- vii. M/s. Sagar Enterprises (IE Code-CHYPJ8363E) should not be held liable for penalty 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-B filed by the exporter;
- viii. M/s. Sagar Enterprises (IE Code-CHYPJ8363E) should not be held liable for penalty under Section 114AC of the Customs Act, 1962 for reasons mentioned above.

**12.** The Customs Broker, M/s. Allwin Shipping Services, with address at Ashoka Complex, B-40, 1st Floor, Sector-18, Vashi, Navi Mumbai – 400705, is hereby called upon to show cause to the Additional Commissioner of Customs, CAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra (the Adjudicating Authority in this case), within 30 days of 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 read with CBLR, 2018.

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

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

**15.** 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.

**16.** 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.

**17.** 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.

18. 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.

*W/S B*  
*11/02/26*

**(BATCHALI RAGHU KIRAN)**  
**COMMISSIONER OF CUSTOMS(In-Situ)**  
**CEAC, NS-II, JNCH**

**To,**

1. M/s. Sagar Enterprises (IEC-CHYPJ8363E), 4th Floor, Shop No. 423, Shree Sai Plaza, Nr. Mansi Residency, Dindoli, Surat - 394210
2. M/s. Allwin Shipping Services, Ashoka Complex, B-40, 1st Floor, Sector-18, Vashi, Navi Mumbai - 400705
- 3.

**Copy to:**

1. The Joint/Additional Commissioner of Customs, CAC, NS-II, JNCH
2. The Asstt./Deputy Commissioner of Customs, SIIB(X), JNCH.
3. The Asstt./Deputy Commissioner of Customs, IRMC, NS-II, JNCH.
4. The Dy./Asstt. Commissioner of Customs, CBS, NCH, Mumbai.
5. Supdt./CHS, JNCH for display on Notice Board.
6. Office Copy.

**Annexure**

**List of RUDs**

<b>Sr. No.</b>	<b>List of Relied Upon Documents</b>
RUD-I	Statement of CB

**To,**

**1.** M/s. Sagar Enterprises (IEC-CHYPJ8363E)  
4<sup>th</sup> FLOOR, SHOP NO. 423,  
SHREE SAI PLAZA  
NR. MANSI RESIDENCY  
DINDOLI SURAT- 394210.

**2.** M/s. Allwin Shipping Services,  
Ashoka Complex, B-40, 1<sup>st</sup> floor,  
Sector-18, Vashi,  
Navi Mumbai-400705

**3.** DC, IRMC, JNCH.

**4.** The Principal Commissioner of Customs (General), -for necessary action  
New Custom House, Ballard Estate, Mumbai – 400 001 against CB under  
CBLR,

2018.

**5.** CHS Section for JNCH Notice Board.

**6.** Office Copy.

Statement of Shri GANGADHAR K JADHAV, attorney of Customs Broker, M/s Allwin Shipping Services, at, Ashoka Complex, B-40, 1<sup>st</sup> Floor, sector-18, Vashi, Navi Mumbai - 400705, recorded under section 108 of the Custom Act, 1962, in the office of SIIB(X) JNCH, Nhava Sheva, at C-604, 6<sup>th</sup> floor, Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra- 400707, On 19.01.2024.

In compliance to the Summon CBIC DIN 20240178NT000088708F dated 08.01.2024, issued under signature of Mrs. Hemangi S. Kharade, Superintendent of Customs, SIIB(X), I present myself to give statement u/s 108 of The Custom Act, 1962, on behalf of M/s Allwin Shipping Services, I am the attorney of M/s Allwin Shipping Services and is recording statement, in the ongoing investigation. I have been explained the provisions of section 108 of Custom Act, 1962. I have also been explained that giving false evidence under these enquiries is an offence punishable u/s 193 of the Indian Penal Code 1860. I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law, or for any adjudication proceedings. Having understood the provisions of section 108 of the Customs Act 1962, I am giving my true, correct and voluntary statement which goes below:

My full name is GANGADHAR K JADHAV (DOB: 22/10/1977). I stay at Room No 002, Inas Parera Chawl, opposite Bank of Baroda Society, Chakala Bamanwada, Vile Parle East, Mumbai- 400099. I am 47 years old and I can read, write and understand Hindi, Marathi & English. I have done 11th from Mumbai Board. I am requesting SIIB(X)'s officer to type my statement on computer as per my say. My mobile No. is 9769567584. I am married. I am staying with my family at the above address along with my Wife and 2 children. For the proof of my identity, I am submitting self-attested copy of my Aadhar card No 9357 9806 4208 and my CB card Kardex No J-737(A). My saving bank account no.25556 is with Janta Sahakari Bank, at Vile Parle East branch, Mumbai-400099.

Q. 1 ADG, DGARM, NCTC, Mumbai vide Analytics Report 07/2022-23 dated 04.05.2023 has informed that on verification carried out by jurisdictional CGST formations the exporter M/s Sagar Enterprises (IEC CHYPJ8363E) at 4TH FLOOR, SHOP NO - 423, SHREE SAI PLAZA, NR. MANSI RESIDENCY, DINDOLI, SURAT, GUJARAT, 394210, is found to be non-existent. Please sign the same as a token of having seen it. Have you verified the physical existence of the exporter at their registered place of business at the address of IEC, as mandated by CBLR 2018?

Ans. Yes, we had physically verified the address at the time of acceptance of business with the help of our acquaintance, Shri Manoj Kumar Saini (Mob 9821590548).

Q. 2 Being the authorized CB of the exporter, M/s Sagar Enterprises (IEC CHYPJ8363E), which documents are you submitting today?

Ans. I am submitting copies of Letter for Power of Attorney, Shipping Bills no 7071909 dtd 28.12.2021, 6431663 dtd 02.12.2021, 6145987 dtd 20.11.2021, 7069013 dtd 28.12.2021, dtd 28.12.2021, 8198057 dtd 14.02.2022, 7177631 dtd 31.12.2021, 7177639 dtd 31.12.2021, 6420080 dtd 01.12.2021, 6431489 dtd 02.12.2021, 8197783 dtd 14.02.2022, 7174830 dtd 31.12.2021, 6431489 dtd 02.12.2021, 5732280 dtd 01.11.2021, letter of authority from exporter (Old), IEC, GST Reg-06, PAN of exporter (CHYPJ8363E), Aadhar of exporter (6332 9045 9147), Annexure-A from Indian Bank-Surat, Udyam registration certificate of exporter, rent agreement of office premises, KYC from Indian Bank.

Q. 3 You are being shown data retrieved from 1.5 system, of the 18 export consignments you had cleared from INSAA1, i.e. Customs Mumbai Zone -II.

Sagar Enterprises	CHYPJ8363E	5732280/01.11.2021
-------------------	------------	--------------------

	6431663/ 02.12.2021
	7071909/ 28.12.2021
	6145987/ 20.11.2021
	7069013/ 28.12.2021
	8180890/ 12.02.2022
	6420080/ 01.12.2021
	5436320/ 21.10.2021
	7177639/ 31.12.2021
	7177631/ 31.12.2021
	6431489/ 02.12.2021
	8180892/ 12.02.2022
	7174830/ 31.12.2021
	8197783/ 14.02.2022
	8162806/ 11.02.2022
	8197768/ 14.02.2022
	8162856/ 11.02.2022
	8198057/ 14.02.2022

Please sign the same as a token of having seen these SBs.

Ans : I am signing the same as a token of having seen these SBs.

Q.4 Now, you are shown, details of export incentives availed by M/s Sagar Enterprises (IEC CHYPJ8363E), for the export consignments, vide the above 18 S/Bs, received from DBK Section, NS-II, JNCH letter vide F. No. S/12-Gen-Misc-276/2023-24/DBK, JNCH dated 16.10.2023, as detailed below:

Exporter	No of S/Bs	FOB value	DBK Amt	RoDTEP/ RoSCTL Amt	IGST Amt
M/s Sagar Enterprises (IEC CHYPJ8363E)	13 (5 S/Bs were purged out of total 18 S/Bs)	5,56,25,325 of total 18 S/Bs	10,08,758	Not received yet	LUT

Data from NCTC

CHS Code	CB Name	Port of Filling	No of S/Bs	FOB value	DBK Amt	RoDTEP/ RoSCTL Amt	IGST Amt
AAGFA6004 NCH002	Allwin Shipping Services	INNSA1	18	5,56,25,325	13,49,050	29,16,385	LUT

Please sign on the same as a token of seen.

Ans. I am signing on the document as a proof of having seen them.

Q. 5 The exporter has filed 18 shipping bill from INNSA1, i.e. JNCH, during the period from October 2021 to February 2022. According to letter vide F. No. S/12-Gen-Misc-1037/2018-19/DBK/BRC (Pt III), JNCH dated 18.12.2023 the taxpayer has not received the foreign remittances in respect of these S/Bs.

Please register your say in the matter.

Ans. CHA is not responsible for realization of BRC.

*[Signature]*  
29/07/24  
J-337  
G. K. Jadhav

Q. 6 Are you aware of the obligations of Customs broker given under CBLR, 2018? Also sign the copy of CBLR, 2018 as a token of having seen it. <sup>269</sup>

Ans Yes, I am aware of obligations of Customs broker under CBLR, 2018. I am also signing the copy of CBLR, 2018 as a token of having seen it.

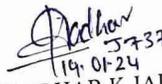
Q. 7 Do you do agree, that M/s Sagar Enterprises (IEC CHYPJ8363E), has fraudulently availed export incentives like DBK and RoDTEP/RoSCTL, as the BRCs, i.e. foreign remittances have not been received in this Dept.

Ans. As a CHA, our role is to verify the documents and get the goods cleared from Customs. Last shipment of the exporter was cleared in February, 2022. I came to know today that the exporter has not received the BRC.

Q. 8 Do you wish to bring anything else, on record, in the subject case?

Ans. As a CHA we will try to find out the exporter and I assure that I am ready to cooperate with Customs in future also.

The above statement of mine, running into 03 pages, has been given as my true, correct and voluntary without any force, threat, inducement or correction. On my request, the said statement has been typed on the office computer of SIIB(X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra – 400 707. I certify, 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. This Statement of mine is correctly recorded as per my say, peacefully concluded at 16:00 o'clock on 19.01.2024.

  
19.01.24  
(GANGADHAR K JADHAV)  
Attorney of M/s Allwin Shipping Services

  
19/01/24  
Typed by me  
(Vikash Sharma)  
IO/SIIB(X)

  
19/01/24  
Recorded by me  
(H.S. Kharade)  
SIO/SIIB(X)/JNCH

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<b>भारत सरकार</b> <b>Government of India</b>		<b>सूचना</b>	
<b>भारतीय विशिष्ट पहचान प्राधिकरण</b> <b>Unique Identification Authority of India</b>		<ul style="list-style-type: none"> <li>■ आधार पहचान का प्रमाण है, नागरिकता का नहीं।</li> <li>■ सुरक्षित QR कोड / ऑफलाइन XML / ऑनलाइन ऑथेंटिकेशन से पहचान प्रमाणित करें।</li> <li>■ यह एक इलेक्ट्रॉनिक प्रक्रिया द्वारा बना हुआ पत्र है।</li> </ul>	
<b>Enrolment No.: 2006/60689/06977</b>		<b>INFORMATION</b>	
To Gangadhar Kashinath Jadhav Flat no 002, Shanti Nagar ,Building C/60, Sector-10, Mira Road East Thane Thane Maharashtra - 401107 9769567584		<ul style="list-style-type: none"> <li>■ Aadhaar is a proof of identity, not of citizenship.</li> <li>■ Verify identity using Secure QR Code/ Offline XML/ Online Authentication.</li> <li>■ This is electronically generated letter.</li> </ul>	
Signature Not Verified <small>Digitally signed by Gangadhar Kashinath Jadhav, DN: cn=Gangadhar Kashinath Jadhav, o=UIDAI, ou=UIDAI, email=Gangadhar.Kashinath.Jadhav@uidai.gov.in, c=IN</small>		<ul style="list-style-type: none"> <li>■ आधार देश भर में मान्य है।</li> <li>■ आधार कई सरकारी और गैर सरकारी सेवाओं को पाना आसान बनाता है।</li> <li>■ आधार में मोबाइल नंबर और ईमेल ID अपडेट रखें।</li> <li>■ आधार को अपने स्मार्ट फोन पर रखें, mAadhaar App के साथ।</li> <li>■ Aadhaar is valid throughout the country.</li> <li>■ Aadhaar helps you avail various Government and non-Government services easily.</li> <li>■ Keep your mobile number &amp; email ID updated in Aadhaar.</li> <li>■ Carry Aadhaar in your smart phone – use mAadhaar App.</li> </ul>	
<b>आपका आधार क्रमांक / Your Aadhaar No. :</b> <b>9357 9806 4208</b> VID : 9176 9794 3563 3723 <b>मेरा आधार, मेरी पहचान</b>		<b>भारतीय विशिष्ट पहचान प्राधिकरण</b> <b>Unique Identification Authority of India</b>	
<b>भारत सरकार</b> <b>Government of India</b>		<b>भारतीय विशिष्ट पहचान प्राधिकरण</b> <b>Unique Identification Authority of India</b>	
		<b>Address:</b> Flat no 002, Shanti Nagar ,Building C/60,, Sector-10,, Mira Road East, Thane, Thane, Maharashtra - 401107	
Gangadhar Kashinath Jadhav Date of Birth/DOB: 22/10/1977 Male/ MALE			
Issue Date: 17/05/2013		Download Date: 13/01/2023	
<b>9357 9806 4208</b> VID : 9176 9794 3563 3723 <b>मेरा आधार, मेरी पहचान</b>		<b>9357 9806 4208</b> VID : 9176 9794 3563 3723	
1947		help@uidai.gov.in   www.uidai.gov.in	

*Gadhar*  
*J-737*  
*G.K. Jadhav*

**CB - MUMBAI G**

LICENSE NO.: 11/2080

 पदनाम पत्रक नं :  
KARDEX No.: 1-737

तक वैध :  
Valid Upto : 10-04-2024

नाम :  
Name : GANGADHAR K. JADHAV

पदनाम :  
Designation: EMPLOYEE

कम्पनी :  
Company : ALL-WIN SHIPPING S

धारक के हस्ताक्षर :  
Signature of Holder : 

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**मुंबई सीमाशुल्क**

1. यह कार्ड अन्तरणीय नहीं है और मांगे जाने पर  
पेश किया जाना चाहिए।

2. यह कार्ड भारत सरकार की सम्पत्ति है और जब  
सकी आवश्यकता न रहे तब या सेवा समाप्त हो  
जाने पर इसे निर्गम अधिकारी को लौटा दिया जाए।

3. इस कार्ड के खो जाने या मिटने की सूचना  
समाप्त मुंबई सीमाशुल्क बेंचार्स पोअर,  
मुंबई - 400 001. टु. 2282 0846 या लिफ्टम  
पुलिस थानेमें तुरन्त दी जानी चाहिए।

  
अधिकारी  
Authority [Dy. Commissioner (CHA)]

  
1-7-737  
G. K. Jadhav

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जिल्हा कोषागार कार्यालय,  
ठाणे  
10 DEC 2014  
मुद्रांक प्रमुख लिपीक / लिपीक

10-12-2014

© 2014 ©

LU 086389



POWER OF ATTORNEY

WE UNDERSIGNED **M/S. ALL-WIN SHIPPING SERVICES** HAVING ITS REGISTERED OFFICE ADDRESS: AT NEW NO. 49, OLD NO. 25, THAMBU CHATTY-STREET, CHANNAI 600001. INDIAN RESIDENT & CARRYING CUSTOM HOUSE AGENT BUSINESS IN PARTNERSHIP

WHEREAS WE ARE DESIROUS OF APPOINTING **SHREE GANGADHAR K. JADHAV** ADDRESS: JEEVAN PRABHAT CO-OP HSG LTD., ROOM NO. 002, SECTOR -10, BLDG NO. C-60, SHANTI NAGAR, MIRA ROAD EAST. THANE. BEHALF OF THE FIRM TO DO EXECUTE & PERFORM THE FOLLOWING ACTS AND DEEDS MATTERS & THINGS

NOW I KNOW I THE SAID PARTNER OF **M/S. ALL-WIN SHIPPING SERVICES** HEREBY NOMINATE, CONSTITUTE & APPOINT THE SAID **SHREE GANGADHAR K. JADHAV** HOLDER OF "G" ID CARD [HEREINAFTER CALLED THE ATTORNEY OF THE FIRM OR OTHERWISE TO EXECUTE AND PERFORM THE FOLLOWING MATTERS & THING ON BEHALF OF THE FIRM THIS IS:

for ALL-WIN SHIPPING SERVICES  
*Sandhya R.*  
PARTNER.

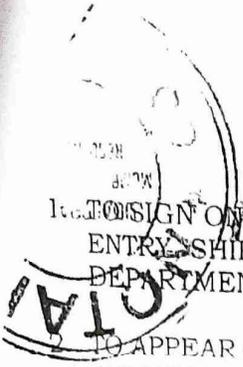
for ALL-WIN SHIPPING SERVICES  
*S. Rajagopal*  
PARTNER.

For ALL-WIN SHIPPING SERVICES

*Gadgaonkar*  
Authorised Signatory

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CONT.....2



1. TO SIGN ON BEHALF OF THE CHA THE ENTIRE DOCUMENT SUCH AS BILLS OF ENTRY, SHIPPING BILLS, OR EXPORTS SHIP STORE, SUPPLY LETTERS TO VARIOUS DEPARTMENTS REQUIRED FOR THE IMPORTS & EXPORTS ON THAT BEHALF.

TO APPEAR ON BEHALF OF THE CHA BEFORE THE OFFICERS & AUTHORITIES APPOINTER UNDER CUSTOMS ACT 1962 (52 OF 1962)

3. GENERALLY ACTS & PERFORM ALL ACTS, DEEDS MATTERS & THINGS NECESSARY & CONVINIENT FOR ALL OR ANY OTHER PURPOSE AFORESAID 7 FOR GIVING FULL EFFECT TO THE AUTHORITIES HEREIN BEFORE CONTAINED AS FULLY AND EFFECTUALLY AS THE PARTNER OF THE SAID CHA COULD DO.
4. TO DO ALL OTHER ACTS & THINGS WHICH MANY BE NECESSARY TO BE DONE FOR RENDERING THESE PRESENTS VALID AND EFFECT USUALLY TO ALL INTERNETS AND PURPOSES ACCORDING TO THE LAWS AND CUSTOMS OF INDIA AND HEREBY AGREE TO RECTIFY AND CONFIRM WHOSOEVER THE SAID ATTORNEY SHALL DO THE PREMISES BY VIRTUE OF THESE PRESENTS.
5. TO SIGN ON BEHALF OF THE CHA ALL THE DOCUMENTS SUCH AS BILL OF LADING, AIRWAY BILL, APPLICATION LETTER/FORMS AND OTHER DOCUMENTS PERTAINING TO AIRPORT SUTHORITY OF INDIA AND MBPT ON THAT BEHALF.
6. TO TRANSACT BUSINESS IN MUMBAI/NHAVA SHEVA / MUMBAI AIRPORT/ MULUND CUSTOMS STATION EITHER PERSONALLY BY SIGNING THE BILLS OF ENTRY, SHIPPING BILLS AND ANY OTHER DOCUMENTS.
7. ADVICE CLIENTS TO COMPLY WITH THE PROVISIONS OF THE CUSTOMS ACT AND IN CASE OF NON-COMPLIANCE SHALL BRING THE MATTER TO THE NOTICE OF THE CUSTOMS AUTHORITIES.
8. EXERCISE AND DILIGENCE TO ASCERTAIN THE CORRECTNESS OF ANY INFORMATION, WHICH HE IMPARTS TO A CLIENT WITH REFERENCE TO ANY WORK RELATED TO CLEARANCE OF CARGO.
9. NOT WITHHOLD INFORMATION RELATING TO CLEARANCE OF CARGO OR BAGGAGE ISSUED BY THE COMMISSIONER OF CUSTOMS FROM A CLIENT WHO IS ENTITLED TO SUCH INFORMATION.
10. PROMPTLY PAY OVER TO THE GOVERNMENT, WHEN DUE SUMS RECEWIVED FOR PAYMENT OF ANY DUTY TAX OR OTHER DEWBT OR OBLIGATIONS OWING TO THE GOVERNMENT AND PROMPTLY ACCOUNT TO CLIENT FOR FUNDS RECEIVED FOR HIN FROM THE GOVERNMENT OR RECEIVED FROM IN EXCESS OF GOVERNMENTAL OR OTHER CHARGES PAYABLE IN RESPECT OF THE CLEARANCE OF CARGO ON BEHALF OF THE CLIENT.
11. NOT PROCURE OR ATTEMPT TO PROCURE DIRECTLY OR INDIRECTLY, INFORMATION FROM THE GOVERNMENT RECORDS OR OTHER GOVERNMENT SOURCES OF ANY SPECIAL INDUCEMENT OR PROMISE OF ADVANTAGE OR BY THE BESTOWING OF ANY GIFT OR FAVOUR OR OTHER THING OF VALUE.

for ALL-WIN SHIPPING SERVICES

*Sanswathy R*

For ALL-WIN SHIPPING SERVICES



ALL-WIN SHIPPING SERVICES

*Shajafath*

PARTNER.

2. NOT ATTEMPT TO INFLUENCE THE CONDUCT OF ANY OFFICIAL OF THE CUSTOMS STATION IN ANY MATTER PENDING BEFORE SUCH OFFICIAL OR HIS SUBORDINATES BY THE USE OF THREAT, FALSE ACCUSATION, DURESS OR THE OFFER OF ANY SPECIAL INDUCEMENT OR PROMISE OF ADVANTAGE OR BY THE BESTOWING OF ANY GIFT OR FAVOURING OF OTHER THING OF VALUE.

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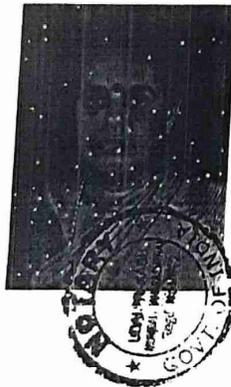
13. NOT REFUSE ACCESS TO CONCEAL, REMOVE OR DESTROY THE WHOLE ANY PART OF ANY BOOK, PAPER OR OTHER RECORD, RELATING TO HIS TRANSACTIONS AS A CUSTOM HOUSE AGENT, WHICH IS SOUGHT OR MAY BE SOUGHT BY THE COMMISSIONER.

14. MAINTAIN RECORDS AND ACCOUNTS IN SUCH FORM AND MANNER AS MAY BE DIRECTED FROM TIME TO TIME BY AND ASSISTANT COMMISSIONER OF CUSTOMS AND SUBMIT THEM FOR INSPECTION TO THE SAID ASSISTANT COMMISSIONER OF CUSTOMS OR AN OFFICER AUTHORIZED BY HIM WHENEVER REQUIRED.

15. TO DO ALL SUCH ACTS, DEEDS AND THINGS INCLUDING SIGNING ANY PAPER, AS ARE NECESSARY AND INCIDENTAL TO THE ABOVE AND THAT ANY ACT OR STATEMENT OR WRITING OF MY SAID ATTORNEY IS PURSUANCE THERETO SHALL BE DEEMED TO BE FULLY AUTHORIZED AND RACTIFIED BY ME.



*Gangadhar*  
POWER OF ATTORNEY  
HOLDER SIGNATURE: -  
GANGADHAR K. JADHAV



For ALL-WIN SHIPPING SERVICES  
*Sureshwar R.*  
PARTNER,



PARTNERS SIGNATURE:-

For ALL-WIN SHIPPING SERVICES

*S. Rajappaiah*  
PARTNER,  
*am A. Gowdy*

IN WITNESS SIGNED BY:-

- 1) *[Signature]*
- 2) *[Signature]*



*D. S. Jadhav*  
13-06-25

ADHANKAR & TAIL  
Advocate High Court District  
Reg. No. 1248 05/50  
H. H. Court, Andheri W  
Mumbai 400 053

**BEFORE ME**

*[Signature]*  
13/6/25  
UDAI PRAKASH (M.A.L.L.D.)  
ADVOCATE & NOTARY GOVT. OF INDI  
MUMBAI (MAHARASHTRA)  
Regd No 9972

For ALL-WIN SHIPPING SERVICES

*Gangadhar*  
Authorised Signatory

# SAGAR ENTERPRISES

4<sup>TH</sup> FLOOR, SHOP NO. 423, SHREE SAI PLAZA NR. MANSI RESIDENCY,  
DINDOLI, SURAT-394210, PH. NO. 6355642613,  
Email Id. enterprisessagar671@gmail.com

TO  
The Commissioner of Customs (Export)  
JNCH, NHAVASHEVA

Respected Madam/Sir,

**Re: Letter of Authority for Clearance of shipment of Export/Import**

I MR. DURGESH KUMAR JAISWAL hindu Adult, Indian Inhabitant, Proprietor. **M/S. SAGAR ENTERPRISES** 4th floor, shop no.423, shree sai plaza nr. Mansi residency dindoli, surat 394210, mob: 6355642613, Hereby authorize **M/S. ALLWIN SHIPPING SERVICES.,11/2080** to clear our any of Import/Export consignment on our behalf from Mumbai /JNPT/Air Cargo Complex, Mumbai/CFS, Mulund, Mumbai etc.

I/We also hereby declare that all My client (Importer/Exporter) shipments, including our present consignment under clearance through your office, are our legitimate import/export and without any express violation of Rules & Procedures under Custom Act 1962 etc.

I/We also further declare that our client) Importer/Exporter) shipment/s does/ do not contain any contraband or prohibited article/s. I/We shall also hold ourselves responsible for any discrepancy/ Miss-declaration found in our document or goods for which we are seeking clearance through **M/S. ALLWIN SHIPPING SERVICES.,** holding CHA License No.**11/2080** In case of any legal discrepancy arising from our shipment in present as we as future, I/We shall hold ourselves responsible and **M/S. M/S. ALLWIN SHIPPING SERVICES.,11/2080** shall be in no transporters, Octroi etc.

This Letter of Authority is issued in terms of Notification No.21/2004 Dt.23.2.2004 which is also otherwise briefly known as CHALR, 2004.

I/We also enclose all our client (Importer/Exporter) self-certified photocopies of IEC, Invoice, Packing List Bills of Marine Insurance, etc towards your request for clearance of consignment through you.

Very truly,

FOR SAGAR ENTERPRISES

*Dhy*

PROP./AUTH.SIGN.

*Shadha*  
19/01/24

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Government of India  
Ministry of Commerce and Industry  
Directorate General of Foreign Trade  
Office of the Joint Director General of Foreign Trade, Surat  
6th Floor, Reshm Bhavan,, Lal Darwaja, Surat

**Importer-Exporter Code**

This is to certify that SAGAR ENTERPRISES is issued an Importer-Exporter Code (IEC) CHYPJ8363E with details as follows -

IEC	CHYPJ8363E
स्थाई खाता सं. (पैन) / PAN	CHYPJ8363E
फर्म का नाम / Firm Name	SAGAR ENTERPRISES
निगम की प्रकृति / Nature of Concern	Proprietorship
जारी करने की तारीख / Date of Issue	30/07/2021
पता / Registered Address	4TH FLOOR, SHOP NO - 423, SHREE SAI PLAZA,,NR. MANSI RESIDENCY, DINDOLI, SURAT, SURAT, GUJARAT, 394210
भारक का नाम / Name of the Signatory	Durgesh Kumar Jaishwal
Director / Partner Details	Refer online at <a href="https://dgft.gov.in">https://dgft.gov.in</a> or scan the QR Code
शाखा/दुकान/ Branch Details	Refer online at <a href="https://dgft.gov.in">https://dgft.gov.in</a> or scan the QR Code

Last Modified : 30/07/2021

File Number : SRTIECPAPPLY00011488AM22

FOR SAGAR ENTERPRISES

*Dh*

PROP./AUTH. SIGN.



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

*Padhar*  
19/8/24

# SAGAR ENTERPRISES

4<sup>TH</sup> FLOOR, SHOP NO. 423, SHREE SAI PLAZA NR. MANSI RESIDENCY.

DINDOLI, SURAT-394210, PH. NO. 6355642613.

Email Id. enterprisesagar671@gmail.com

DATE :- 30.07.2021

TO WHOM SO EVER IT MAY CONCERNS

NAME :- DURGESH KUMAR JAISHWAL  
 DESIGNATION :- PROPRIETOR  
 BANK ACCOUNT NAME :- SAGAR ENTERPRISES  
 BANK ACCOUNT NO. :- 7050373347  
 ADDRESS AS PER BANK RECORD :- 4<sup>TH</sup> FLOOR SHOP NO. 423, SHREE SAI PLAZA  
 NR. MANSI RESIDENCY, DINDOLI, SURAT-394210  
 ACCOUNT OPENING DATE :- 28/07/2021  
 IFCS CODE NO. :- IDIP000P252  
 IEC CODE NO. :- CHYPJ8363E  
 BANK NAME :- INDIAN BANK  
 BRANCH ADDRESS :- GF 9-10, TIMES SQUARE BUILDING, NEAR VAKIL  
 WADI, PARVAT PATIA, SURAT-395010

(FOR DRAWBACK PURPOSE)

I DECLARE THAT THE ABOVE PARTICULARS ARE CORRECT

FOR SAGAR ENTERPRISES  
 FOR SAGAR ENTERPRISES

*Drg*

PROP/AUTH.SIGN.  
 PROPRIETOR

*Sanika*



SIGNATURE OF BANK MANAGER ALONG WITH HIS NAME STAMP AND HIS EMPLOY CODE NO. STAMP

*Shadhar*  
 19/10/24

# SAGAR ENTERPRISES

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4<sup>TH</sup> FLOOR, SHOP NO. 423, SHREE SAI PLAZA NR. MANSI RESIDENCY,

DINDOLI, SURAT-394210, PH. NO. 6355642613,

Email to: enterprisessagar671@gmail.com

NAME OF ACCOUNT HOLDER : MR. DURGESH KUMAR JAISHWAL (PROPRIETOR)  
 ADDRESS OF ACCOUNT HOLDER : 4<sup>TH</sup> FLOOR, SHOP NO. 423, SHREE SAI PLAZA  
 NR. MANSI RESIDENCY, DINDOLI, SURAT-394210  
 CONTACT NO OF ACCOUNT HOLDER : 6355642613  
 EMAIL OF ACCOUNT HOLDER : enterprisessagar671@gmail.com  
 IEC CODE NO : CHYPJ8363E  
 PAN OF EXPORTER : CHYPJ8363E  
 ACCOUNT NO : 7050373347  
 NATURE OF ACCOUNT : CURRENT ACCOUNT  
 IFSC CODE OF ACCOUNT : INDIAN BANK  
 OPERATING BANKER  
 SWIFT CODE OF BANK : IDIBIN33SRT  
 NAME OF BANK : INDIAN BANK  
 ADDRESS OF BANK : GF 9-10, TIMES SQUARE BUILDING, NEAR VAKIL  
 WADI, PARVAT PATIA, SURAT-395010  
 BANK LANDLINE PHONE NO. : 0261-2644055  
 BANK MANAGER NAME : PRASHANT JAISWAL  
 EMAIL OF BRANCH : pravat.patia@indianbank.co.in  
 BANK A.D.CODE (as applicable) : 0262845-5600009

FOR SAGAR ENTERPRISES

*Dhj*  
 PROP./AUTH. SIGN.

*Janikya*  


*Pradhav*  
 19.01.24

भवन: भू-उत्तल, दुकान सं-9-10  
टाइम स्क्वयर भवन, वाकली वाडी के पास  
से, कडोदरा रोड, पर्वत पाटिया, सुरत  
पिन-395010



Parvat Patia Branch

Address: Ground Floor, Shop No. 9-10,  
Times Square Building, Near Vakil Wadi,  
Kadodara Road, Parvat Patia, Surat  
Pin - 395010

☎ 0261-2644055

ईमेल/ E-mail id-[pravat.patia@indianbank.co.in](mailto:pravat.patia@indianbank.co.in)

To,  
The Assitt./Dy. Commissioner of Customs  
Nhava Sheva Port  
Mumbai

DATE :- 30.07.2021

Dear Sir,

We Certify that M/s. **SAGAR ENTERPRISES** (Proprietor : Mr. DURGESH  
KUMAR JAISHWAL) having office address 4<sup>TH</sup> FLOOR, SHOP NO. 423, SHREE SAI  
PLAZA, NR. MANSI RESIDENCY, DINDOLI, SURAT-394210 is maintaining a  
Current Account No.7050373347 with us since 28/07/2021.

IFSC Code is IDIB000P252.

Their IEC Code is CHYPJ8363E dated 29.07.2021.

The Authorized Dealer Code of this branch is 0262845-5600009

This certify has been issued at the specific request of customer for submission to the  
Deputy commissioner of customs.

Date:- 30.07.2021

Place:- Surat

*Prakash*  
66012

*Prakash*  
19/01/24

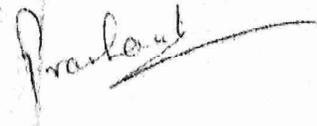
27

<p>पर्वत पाटिया शाखा          पता: भू-तल, दुकान सं-9-10          टाइम्स स्क्वायर भवन, वकिली बाड़ी के          पास में, कदोदरा रोड, पर्वत पाटिया,          सुरत          पिन-395010          0261-2644055</p>		<p>Parvat Patia Branch          Address: Ground Floor, Shop No. 9-10,          Times Square Building, Near Vakil Wadi,          Kadodara Road, Parvat Patia, Surat          Pin - 395010          ईमेल/ E-mail id-pravat.patia@indianbank.co.in</p>
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### ANNEXURE-A

It is certified that M/s. **SAGAR ENTERPRISES** Address of account holder **4<sup>TH</sup> FLOOR, SHOP NO. 423, SHREE SAI PLAZA, NR. MANSI RESIDENCY, DINDOLI, SURAT-394210** is holding **CURRENT/CREDIT ACCOUNT** SINCE 28.07.2021 with our Branch. It is also certified that above mentioned name, address and Director/Partner/Proprietor details are matching with IEC Code is **CHYPJ8363E**. The information of IEC Holder, Bank Account Details are as Under :-

- |   |  |
|---|--|
| 1. BANK ACCOUNT NUMBER                                | : 7050373347   |
| 2. AD CODE  | : 0262845-5600009  |
| 3. IFSC   | : IDIB000P252  |
| 4. NAME OF AUTH. SIGNATORY<br>(PROP.) IN BANK ACCOUNT | : DURGESH KUMAR JAISHWAL   |
| 5. EMAIL ID OF ACC. HOLDER                            | : enterprisessagar671@gmail.com  |
| 6. CONTACT NUMBER OF ACCOUNT HOLDER                   | : 6355642613   |
| 7. NAME OF BANK                                       | : INDIAN BANK  |
| 8. NAME OF BRANCH                                     | : PARVAT PATIYA  |
| 9. ADDRESS OF BRANCH                                  | : GROUND FLOOR, SHOP NO.9-10<br>TIMES SQUARE BUILDING, NEAR<br>VAKIL WADI, PARVAT PATIA, SURAT |
| 10. EMAIL ID OF BRANCH                                | : pravat.patia@indianbank.co.in  |
| 11. CONTACT NUMBER OF BRANCH                          | : 0261-2644055   |

  
 Signature of issuing authority  
 Bank stamp

  
 19/11/24

# SAGAR ENTERPRISES

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4<sup>TH</sup> FLOOR, SHOP NO. 423, SHREE SAI PLAZA, NR. MANSI RESIDENCY, DINDOLI, SURAT-394210.

PH. NO. 6355642613, Email Id: enterprisesagar571@gmail.com

KNOW YOUR CUSTOMER - (KYC) FORM		
DATE:	30.07.2021	
Name & Address of Shipper / Consignee	SAGAR ENTERPRISES	
Constitution ( Proprietor/ partnership firm/ Private Company/Public Company)	PROPRIETOR	
Date of Commencement of the business.	02.07.2021	
Permanent Account Number ( PAN )	CHYPJ8363E	
Tax Account Number ( TAN )	N/A	
Service Tax Registration Number	N/A	
Goods & Service Tax No. ( GST )	24CHYPJ8363E1ZH	
Nature of Business.	TRADING OF TEXTILES/GARMENTS & EXPORT OF TEXTILES/GARMENTS/OTHER	
Name of Directors / Partners / Prop.	DURGESH KUMAR JAISHWAL	
Address of Directors / Partners/ Prop.	4 <sup>TH</sup> FLOOR, SHOP NO. 423, SHREE SAI PLAZA, NR. MANSI RESIDENCY DINDOLI, SURAT-394210	
Telephone Number.	6355642613	
Office Land Line No.	N/A	
Directors / Partners/ Prop. Mobile No.	6355642613	
Name and contact details of Accounts / Finance Head.	DURGESH KUMAR JAISHWAL	
Details of Branches / Offices of the company.	N/A	
Name & Tel No. of the contact person on day to day basis for business.	DURGESH KUMAR JAISHWAL & 6355642613	
Bank Details	Name & Address	INDIAN BANK, BRANCH PARVAT PATIYA, SURAT
	Account Number	7050373347
	IFSC CODE	IDIB000P252
	MICR Number	395019010



*Durgesh Kumar Jaishwal*

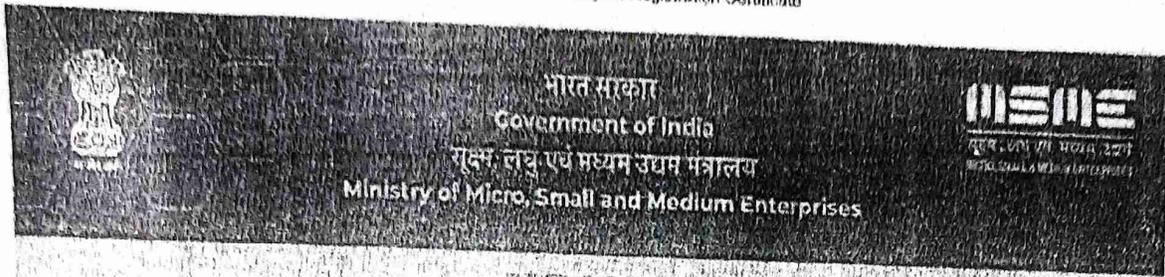
FOR SAGAR ENTERPRISES  
*Dy*  
 30.07.2021

*Sharma*  
 19/10/24

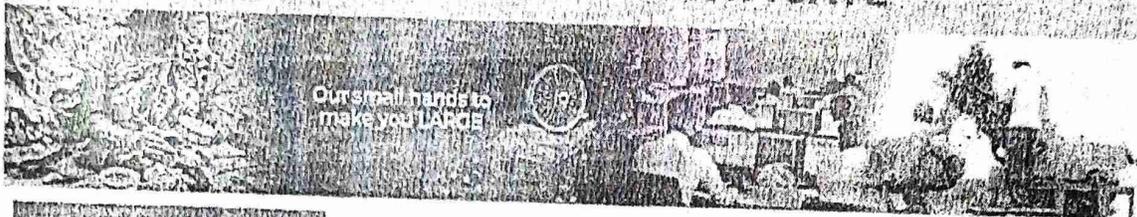
7/24/2021

Print : Udyam Registration Certificate

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# UDYAM REGISTRATION CERTIFICATE



**UDYAM REGISTRATION NUMBER** IDYAM-GJ-22-0080436

**NAME OF ENTERPRISE** SAGAR ENTERPRISES

**TYPE OF ENTERPRISE** MICRO

**MAJOR ACTIVITY** MANUFACTURING

**SOCIAL CATEGORY OF ENTREPRENEUR** GENERAL

S.No.	Name of Unit(s)
1	SAGAR ENTERPRISES

Flat/Block/Block No.	4TH FL, SHOP NO 423	Name of Premises/ Building	SHREE SAI PLAZA NR. MANSI RESIDENCY,
Village/Town	DINDOLI	Block	DINDOLI
Road/Street/Lane	C R PATHI ROAD	City	SURAT
State	GUJARAT	District	SURAT, Pin 394210
Mobile	742466307	Email	ENTERPRISESSAGAR671@GMAIL.COM

**DATE OF INCORPORATION / REGISTRATION OF ENTERPRISE** 01/07/2021

**DATE OF COMMENCEMENT OF PRODUCTION/BUSINESS** 01/07/2021

S.No.	NIC 2 Digit	NIC 4 Digit	NIC 5 Digit	Activity
1	13 - Manufacture of textiles	1399 - Manufacture of other textiles n.e.c.	13990 - Manufacture of other textiles/textile products n.e.c.	Manufacturing

**DATE OF UDYAM REGISTRATION** 21/07/2021

\* In case of graduation (upward/reverse) of status of an enterprise, the benefits of the Government Schemes will be availed as per the provisions of Notification No. S.O. 2119(E) dated 26.06.2020 issued by the Mo. MSME.

Disclaimer: This is computer generated statement. No signature required. Printed from: <https://udyamregistration.gov.in> & Date of printing: -24/07/2021

For any assistance, you may contact:

1. District Industries Centre: SURAT (GUJARAT)
2. MSME-DI: AHMEDABAD (GUJARAT)

FOR SAGAR ENTERPRISES  
*Dul*  
PROP./AUTH. SIGN.



<https://udyamregistration.gov.in/PrintApplication.aspx?fidm=v20vvg&pt=amQ&3/UseDgw==>

*Sharma*  
19/10/24

254

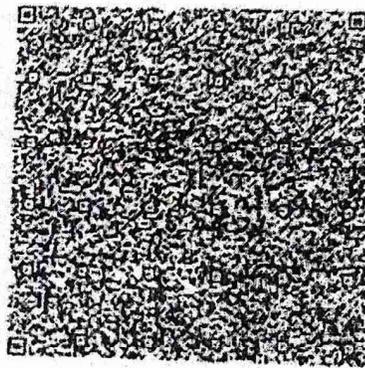
आयकर विभाग  
INCOME TAX DEPARTMENT



भारत सरकार  
GOVT. OF INDIA



स्थायी लेखा संख्या कार्ड  
Permanent Account Number Card  
CHYPJ8363E



नाम / Name

DURGESH KUMAR JAISHWAL

पिता का नाम / Father's Name

SHIV CHAND

जन्म की तारीख /  
Date of Birth

31/12/1989

हस्ताक्षर / Signature

FOR SAGAR ENTERPRISES

PROP./AUTH. SIGN.

Scanned with CamScanner

*Handwritten signature*  
19/01/24

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भारत सरकार  
GOVERNMENT OF INDIA



Durgesh Kumar  
Jaishwal  
DOB: 31/12/1989  
MALE  
Mobile No: 7424886307

**6332 9045 9147**  
VID : 9190 8507 7676 5819

**MEERA AADHAAR, MERI PEHCHAN**

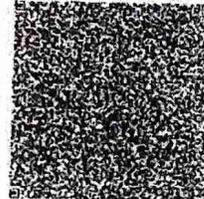
FOR SAGAR ENTERPRISES  
*Dh*  
PROP./AUTH. SIGN.



भारतीय विशिष्ट पहचान प्राधिकरण  
UNIQUE IDENTIFICATION AUTHORITY OF INDIA

Address :

C/O: Son Of Shiv Chand, B-3, SAINATH  
SOCIETY, NEAR MALI MOTOR TRENING  
SCHOOL, KADODARA VARELI, Vareli,  
Surat,  
Gujarat - 394327



**6332 9045 9147**  
VID : 9190 8507 7676 5819



1947



help@uidai.gov.in



www.uidai.gov.in



P.O. Box No. 1947,  
Bangalore-560 051

*Shukla*  
19/8/24



Government of India  
Form GST REG-06  
[See Rule 10(1)]

Registration Certificate

Registration Number : 24CHYPJ8363E1ZU

1.	Legal Name	DURGESH KUMAR JAISHWAL			
2.	Trade Name, if any	SAGAR ENTERPRISES			
3.	Constitution of Business	Proprietorship			
4.	Address of Principal Place of Business	4TH FLOOR, SHOP NO-423, SHREE SAI PLAZA, NR MANSI RESIDENCY, DINDOLI, SURAT, Gujarat, 394210			
5.	Date of Liability				
6.	Period of Validity	From	19/07/2021	To	Not Applicable
7.	Type of Registration	Regular			
8.	Particulars of Approving Authority	Centre			
Signature		Validity upto 19/07/2021 Digitally signed by ASHGOODS AND SERVICES (AGS) PAWORK(4) Date: 2021.07.19 09:00:16 IST			
Name		AMOL PRADEEP WAGHMARE			
Designation		Superintendent			
Jurisdictional Office		Chatak 62 (Surat)			
9. Date of issue of Certificate		19/07/2021			
Note: The registration certificate is required to be prominently displayed at all places of business in the State.					

This is a system generated digitally signed Registration Certificate issued based on the approval of application granted on 19/07/2021 by the jurisdictional authority.

FOR SAGAR ENTERPRISES  
  
 PROP./AUTH. SIGN.

19/07/24



सत्यमेव जयते

Annexure A

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GSTIN 24CHYPJ8363E1ZU  
 Legal Name DURGESH KUMAR JAISHWAL  
 Trade Name, if any SAGAR ENTERPRISES

Details of Additional Places of Business

Total Number of Additional Places of Business in the State 0

FOR SAGAR ENTERPRISES

DJG  
PROP./AUTH. SIGN.

Pradhar  
19/10/24

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Annexure B



GSTIN 24CHYPJ8363E1ZU  
 Legal Name DURGESH KUMAR JAISHWAL  
 Trade Name, if any SAGAR ENTERPRISES

Details of Proprietor

1



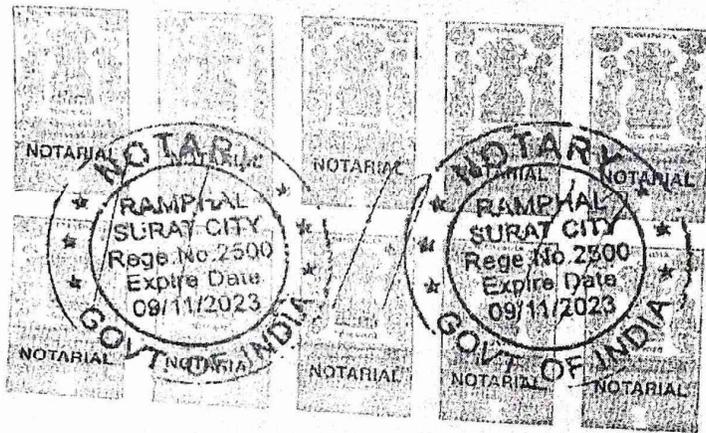
Name DURGESH KUMAR JAISHWAL  
 Designation/Status PROPRIETOR  
 Resident of State Gujarat

FOR SAGAR ENTERPRISES  
*DW*  
 PROP./AUTH. SIGN.

*Rachar*  
 19/10/24



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Warning

"The contents of this certificate can be verified and authenticated world-wide by any members of the public at [www.shcilestamp.com](http://www.shcilestamp.com) or at any Authorised collection center address displayed at [www.shcilestamp.com](http://www.shcilestamp.com) free of cost."

"Any alteration to this certificate renders it invalid. Use of an altered certificate without all the security features could constitute a criminal offence."

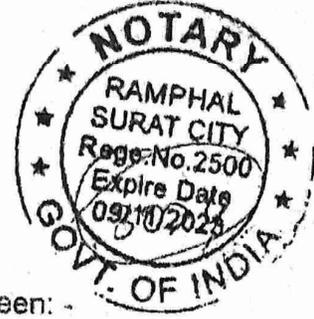
"This document contains security features like coloured background with Lacey Geometric flexible patterns and Subtle Logo images, Complex ornamental design borders, Anti - copy text, the appearance of micro printing, artificial watermarks and other Overt and Covert features."

FOR SAGAR ENTERPRISES

*Dhs*  
PROP./AUTH. SIGN.

*Dhaka*  
79/01/24

## Rent Agreement



This Rent Agreement is made on 10<sup>th</sup> July, 2021 between :-

- (1) MR. PANKAJ HASMUKHBHAI SALVI, aged about : 37 years, Occupation : Business, Resident at : 48, Dharm Yug Soc., Udhna Surat, Gujarat, India.
- (2) MRS. SONALI PANKAJ SALVI, aged about : 25 years, Occupation : Housewife, Resident at : 48, Dharm Yug Soc., Udhna Surat, Gujarat, India.

Hereinafter referred as the Lesser (which expression shall unless repugnant to the context or meaning there of would mean and include her/his administrators and assigns) OF THE ONE PART.

**Mr. DURGESH KUMAR JAISHWAL PROP. SAGAR ENTERPRISES**, aged about : 32 years, Occupation : Business residing at B-3, Sainath Society, Nr. Mali Motor Trening School, Kadodara Vareli,, Surat, Gujarat, India

Hereinafter referred as the Lessee (which expression shall unless repugnant to the context or meaning there of would mean and include her/his administrators and assigns) OF THE OTHER PART.

That the Lesser is ready of offer and the Lessee is willing to accept the premises 4<sup>th</sup> Floor, Shop No. 423, Shree Sai Plaza, Nr. Mansi Residency, Dindoli, Surat-394210 for Business purpose only with all the fittings and fixtures on monthly compensation of Rs.3500/- (Rupees Three Thousand Five hundred Only) (Maintenance Rs.500) for a period of 11 (Eleven) Months with effect from dt. 05-07-2021 to 04-05-2022 subject to the following conditions.

*Pankaj H. Salvi*

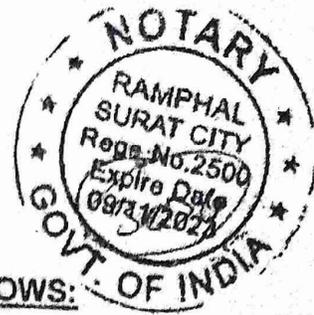
*Sonali*

*PH*  
FOR SAGAR ENTERPRISES

PROP./AUTH. SIGN.

*Durgesh K*

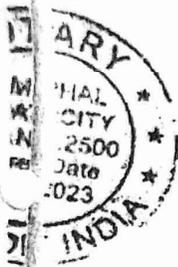
*Prakash*  
19/10/24



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NOW THIS AGREEMENT WITNESSES AS FOLLOWS:

1. That the Lessee shall pay to the Lesser for the above amenities etc. as sum of Rs.3500/- (Rupees Three Thousand Five hundred Only) (Maintenance Rs.500) per months by cash for each calendar months on or before the 10<sup>th</sup> of the months.
2. That the agreement shall before a period of 11 (Eleven) months in the first instance and may be extended by mutual consent and under such terms and conditions as may be mutually agreed upon at least one months prior to the expiry of this agreement.
3. That the Lessee shall doesn't pay to the Lesser an amount as an advance at the commencement of the lease period. Electric bill, Gas Bill etc. and other dues of the lessee is cleared it may take one months to settle the account.
4. That the Lessee shall pay all charges in respect of utilities like electric power, gas etc used in the premises during the period of occupation as per the meter readings to the concerned authorities.
5. That the Lessee shall not carry out any structural additions or Alteration to the buildings, layout fittings and fixtures without the written consent of the Lesser. The Lesser shall not put up structural additions or sub construction to the house during the occupancy without the consent of the Lesser. The Lessee shall have to use the premises for residential purpose only.
6. It has been agreed between the parties that the time of handling over possession of the premises by the Lesser to the Less and vice versa, the premises would be cleaned properly.



Pankaj H. Satvi

Satvi

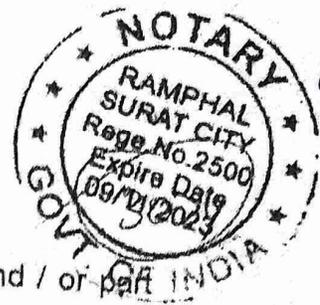
Durgesh Kumar

MRP SAGAR ENTERPRISES

Phd

MRP MUMBAI

19/10/24



- 7. That the Lessee agrees not to sublet, assigns and / or part with the said premises or any part thereof to anyone without the written consent of the Lesser.
- 8. That the Lessee shall keep the interiors of the premises with all fixtures and fittings there in good conditions and deliver the same to the Lesser at the expiry of the agreement in good conditions. Normal wear and tear and damage by an act of god will be accepted and the Lessee shall not be held the responsible for the same.

This agreement shall be terminated by the Lesser / Lessee by giving one months notice at any time. There of to anyone without the written notice of the Lesser will taken possession.

- 10. In any dispute arise as the interpretation of this agreement or as to the breach or enforcement of the terms and conditions there the dispute will be referred to a mutually agreed Arbitrators under the Indian Arbitrators Act, 1940. The decision of the Arbitrators will be final and binding on both the parties.
- 11. That the Lessee shall pay to the Lessor an amount of 6 months advance payment **Rs.21,000/- (Rupees Twenty One Thousand Only) (Maintenance 3000/-)** towards security deposit at the commencement of the lease period. This security deposit will be returned by the Lessor at the time of vacating the premises. No interest will be payable on the security. The security deposit will be returned after electric bill etc. and other dues of the lessee is cleared.

Raj Koj H. Salvi

Salmi

Dudgesh Kumar

Salmi  
19/10/24

FOR SAGAR ENTERPRISES

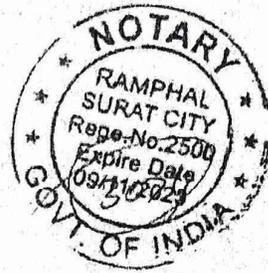
DHS

PROP./AUTH. SIGN.

244

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આધાર - સામાન્ય માણસનો અધિકાર



Pankaj H. Salvi

**Unique Identification Authority of India**  
 Unique ID No. / UIDAI / 9317 8928 1904

Address: 48, DHARMA YUG SOC. UCHNA, Surat City, Surat, Gujarat, 394210

FOR SAGAR ENTERPRISES  
 Dhy  
 PROP./AUTH. SIGN.

(B.A., LL.B.)  
 Advocate  
 Adajan, Pal, Surat.



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Adajan  
 19/01/24

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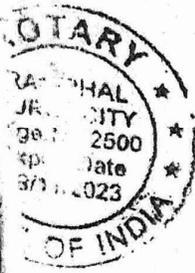


सोनाली प्रणशुजी साहू  
Sonali Pranshuji Sahu  
जन्म तारीख: DOB: 13/06/1995  
सी.टी. प्रमाणित

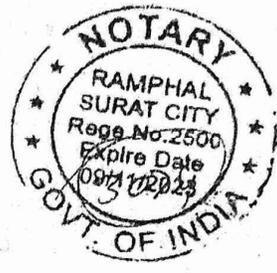


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मारी साक्षर, मारी ओजष



Sahu



भारतीय निशित्तु प्रमाणित  
भारत सरकार  
Government of India

संस्थान: 48, चण्डीगढ़ सोसायटी, इन्डिया  
पता: 09, गुला, मुरा लीड, मुरा, गुजरात.  
मुरा, गुजरात, 394210

Address: 48, Chandigarh Society, Behind  
Honeygar-2, Udhna, Surat City, Surat,  
Gujarat, Gujarat, 394210

6718 0727 5209

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*Dkg*  
PROP./AUTH. SIGN.

(BA,LL.B.)  
Advocate  
Adajan, Pal, Surat.



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*Adajan*  
19/07/2024